

CORPORATION OF THE TOWNSHIP OF MCKELLAR

May 2, 2023 – 6:00 p.m.

AGENDA

Topic: Regular Council Meeting

Time: May 2, 2023 6:00 P.M.

Council will re-convene into Regular Open Session at 6:30 P.M.

Join Zoom Meeting

<https://us06web.zoom.us/j/83121149369>

Dial by your location

+1 647 374 4685 Canada

+1 647 558 0588 Canada

23-306 1st resolution
2023-35 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**
 - 5.1 Minutes of Closed Session – April 18, 2023
 - 5.2 Personal matters about an identifiable individual, including Municipal or local board employees, pursuant to Ontario Municipal Act, Section 239(2)(b) – Equipment Operator/Truck Driver Position
 - 5.3 A proposed or pending acquisition or disposition of land by the municipality or local board pursuant to Ontario Municipal Act Section 239(2)(c) – property acquisition
- 6. CALL TO ORDER – REGULAR SESSION (6:30pm)**
- 7. RESPECT AND ACKNOWLEDGMENT DECLARATION**

In the spirit of reconciliation and co-operation, we wish to acknowledge that the land on which we gather is the traditional territory of the Anishinaabe and Mississauga people. Its boundaries fall within the Robinson-Huron Treaty of 1850 and the Williams Treaty of 1923. We are grateful to live here and we thank all the generations of people who have taken care of this land for thousands of years. To honour the suffering of Indigenous people and the love and wisdom they have carried for thousands of years, we pledge to work in community and

harmony with each other and the environment we inhabit and work towards Truth and Reconciliation.

8. ROLL CALL

9. DECLARATIONS OF PECUNIARY AND/OR PERSONAL INTEREST AND GENERAL NATURE THEREOF

10. PUBLIC MEETING

- 10.1 Road Allowance Closure between CON 5 PT LOTS 33 AND 34 AND RP 42R7404 PART 2 and CON 4 & 5 PT LOTS 33 & 34 RP 42R10940 PARTS 1 & 2, District of Parry Sound
- 10.2 Presentation of the Draft 2023 Budget

11. DELEGATIONS AND PRESENTATIONS

- 11.1 Lake Stewardship & Environmental Committee, 2023 Budget Revisions

12. COMMITTEE OF THE WHOLE

- 12.1 Proposed Upgrading Procedure for Municipally Owned, Unassumed Roads

13. MOTION TO REVIEW A PREVIOUS MOTION

14. ADOPTION OF MINUTES OF PREVIOUS MEETING(S)

- 14.1 April 18, 2023 Regular Meeting of Council Minutes

15. PLANNING MATTERS

- 15.1 Road Allowance Closure – Support in Principle Resolution
- 15.2 Draft Conditions Met Letter for Consent Application No. B33/2022 (LeBlanc)

16. COMMITTEE/BOARD MINUTES WITH RECOMMENDATIONS FOR APPROVAL

- 16.1 Lake Stewardship & Environmental Committee Minutes of the March 9, 2023 Meeting
- 16.2 Township of McKellar Public Library Board Minutes of the March 27, 2023 Meeting

17. STAFF REPORTS WITH RECOMMENDATIONS FOR APPROVAL

- 17.1 RFP No. PW-2023-08 St. Stephen's Church Foundation Opening Results
- 17.2 FD-2023-09 Month End Status Updates for March & April 2023

18. MAYOR'S REPORT

19. CORRESPONDENCE FOR CONSIDERATION

- 19.1 Parry Sound Area Community Business & Development Centre, 2023 Contribution Request
- 19.2 Near North District School Board, Letter in Response to Town of Parry Sound Resolution Re. Parry Sound Mega School
- 19.3 Parry Sound District Social Services Administration Board, April 2023 CAO's Report

20. MOTION AND NOTICE OF MOTION

- 20.1 Lake Stewardship & Environmental Committee Request to Replace Invasive Species Signs
- 20.2 Lake Stewardship & Environmental Committee Annual Clean up Our Lakes and Road Campaign
- 20.3 Letter of Understanding re. Mutual Aid with the Municipality of Magnetawan

21. BY-LAWS

- 21.1 By-law 2023-35 Being a By-law to Adopt the Estimates of all Sums Required During the Year 2023 (Yearly Budget) First & Second Readings

22. UNFINISHED BUSINESS

- 22.1 Unfinished Business as of May 2, 2023

23. NEW BUSINESS

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

25. CONSENT AGENDA – CORRESPONDENCE

- 25.1 AMO Watchfile – April 13, 2023
- 25.2 Ministry of Environment, Conservation & Parks, Amendments to Municipal Class Environmental Assessment
- 25.3 Township of Howick, Ontario School Board Elections
- 25.4 Attorney General, Update on Modernization of Provincial Offenses Act (POA) Courts
- 25.5 AMO Watchfile – April 20, 2023
- 25.6 Email from Bell Transportation Thanking Roads Department for Winter Maintenance

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

27. CONFIRMING BY-LAW

- 27.1 By-law 2023-36 - Confirming the Proceedings of Council

28. ADJOURNMENT

Instructions for Joining the Council Meeting

1. Please try to sign in between 6:20 to 6:30 if possible; you are still welcome to sign in after 6:30 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.

* Please note Council will reconvene into Open Session at 6:30pm.



THE CORPORATION OF THE TOWNSHIP OF MCKELLAR

PUBLIC NOTICE

Re: Closing of Part Road Allowance between CON 5 PT LOTS 33 AND 34 AND RP 42R7404 PART 2 and CON 4 & 5 PT LOTS 33 & 34 RP 42R10940 PARTS 1 & 2, District of Parry Sound.

TAKE NOTICE that the Council of the Corporation of the Township of McKellar proposes to enact a by-law to stop up and close of the following road allowance:

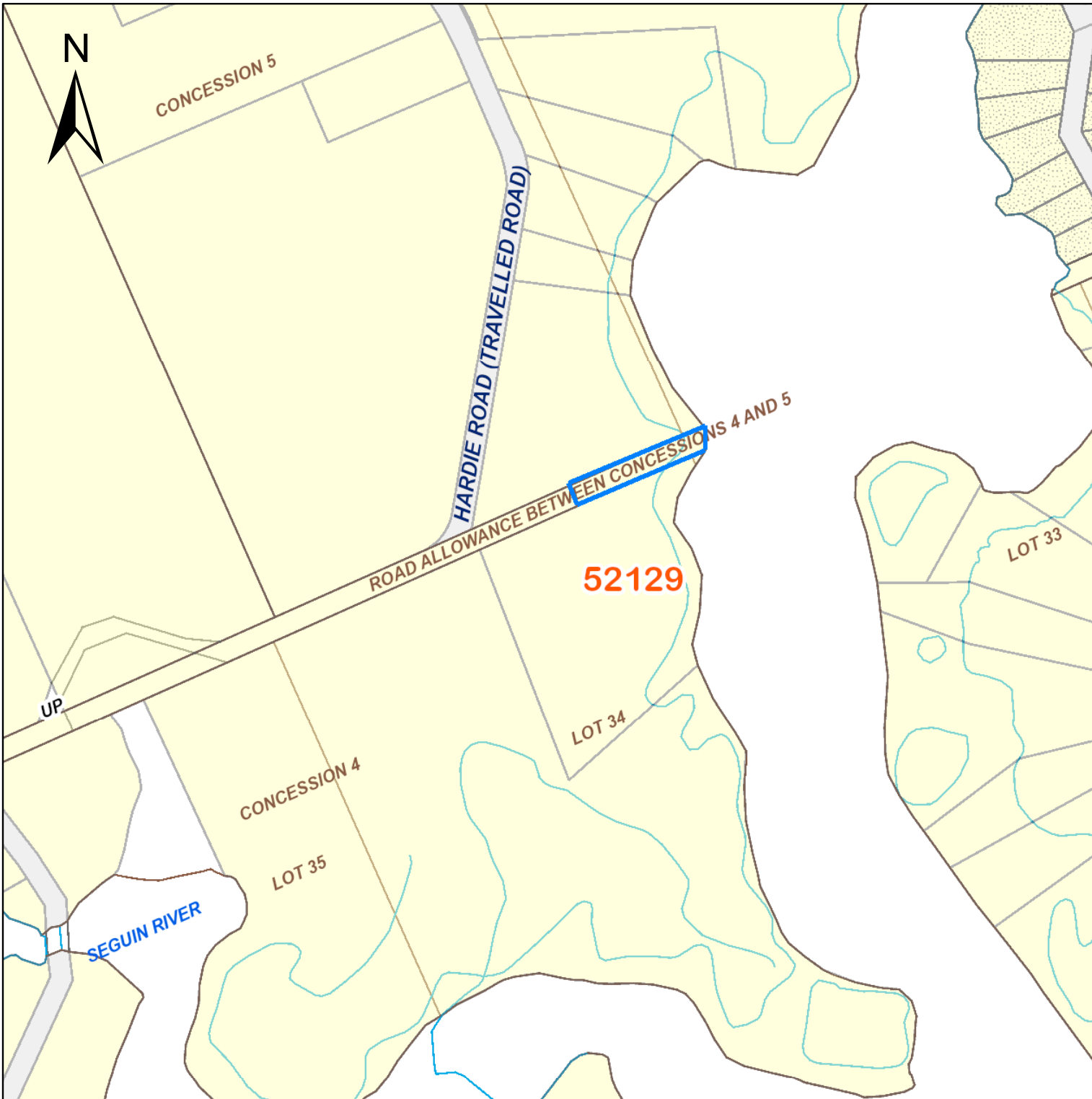
Part Road Allowance between, CON 5 PT LOTS 33 AND 34 AND RP 42R7404 PART 2 and CON 4 & 5 PT LOTS 33 & 34 RP 42R10940 PARTS 1 & 2, District of Parry Sound.

AND TAKE FURTHER NOTICE THAT the proposed by-law will come before Council of the Township of McKellar at its regular meeting at the Township Council Chambers at 701 Highway 124, McKellar, Ontario on Tuesday, the 2nd day of May, 2023 at the hour of 6:30 p.m., and at that time Council will hear anyone in person, or by his/her counsel, solicitor or agent, who claims that his/her land will be prejudicially affected by the by-law, and who applies to be heard.

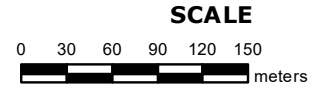
Registered Plan No. 42R10940 is available for inspection at the Municipal Office or are available for inspection by emailing the Deputy Clerk at deputyclerk@mckellar.ca or Phone: 705- 389-2842 x5.

DATED at the Township of McKellar, this the 13th day of April, 2023.

Ina Watkinson
Clerk/Administrator
Township of McKellar
701 Hwy 124
McKellar, ON P0G 1C0



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FOR KB



PROPERTY INDEX MAP

PARRY SOUND(No. 42)

LEGEND

FREEHOLD PROPERTY	
LEASEHOLD PROPERTY	
LIMITED INTEREST PROPERTY	
CONDOMINIUM PROPERTY	
RETIRED PIN (MAP UPDATE PENDING)	
PROPERTY NUMBER	0449
BLOCK NUMBER	08050
GEOGRAPHIC FABRIC	
EASEMENT	

THIS IS NOT A PLAN OF SURVEY

NOTES

REVIEW THE TITLE RECORDS FOR COMPLETE PROPERTY INFORMATION AS THIS MAP MAY NOT REFLECT RECENT REGISTRATIONS

THIS MAP WAS COMPILED FROM PLANS AND DOCUMENTS RECORDED IN THE LAND REGISTRATION SYSTEM AND HAS BEEN PREPARED FOR PROPERTY INDEXING PURPOSES ONLY

FOR DIMENSIONS OF PROPERTIES BOUNDARIES SEE RECORDED PLANS AND DOCUMENTS

ONLY MAJOR EASEMENTS ARE SHOWN

REFERENCE PLANS UNDERLYING MORE RECENT REFERENCE PLANS ARE NOT ILLUSTRATED





Township of McKellar Staff Report

Prepared for: COUNCIL

Department: TREASURY

Agenda Date: May 2, 2023

Report No: T-2023-7

Subject: PROPOSED BUDGET 2023 Version-Final

Recommendation:

That the Council of the Township of McKellar, accepts the report on proposed budget 2023 version -Final.

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:

Preliminary Tax Levy

To main ambitious capital projects and high level of service, the proposed budget will generate tax levy of \$ 3,909,938.97 representing an increase of 4.47% from 2022 budget.

Operating Budget

Expenses:

The operating expenses after discussion with the council on April 14, 2023 is \$5,200,517.63, which includes expenses up to \$5,000 related to Canada Day activities and revised budget of the Lake Stewardship & Environmental Committee.

Revenue:

The operating revenue after discussion with the council on April 14, 2023 \$5,668,450.62, which includes approval of a grant of \$5,000 from Canadian Heritage to celebrate Canada Day.



Township of McKellar Staff Report

Capital Budget

Following Capital projects have been approved after Budget deliberation:

Projects	Amount
2023 Freightliner	\$ 286,000.00
LawMower	\$ 12,000.00
Survey Fire Route 152	\$ 75,000.00
Microseal- Tait Island	\$ 120,870.00
Microseal- Laksese Drive	\$ 106,260.00
Inholme Brige	\$ 426,603.96
BaseBall Diamond	\$ 215,000.00
Community Center renovation	\$ 180,000.00
Renovation of Hemlock Church	\$ 65,000.00
Total Capital Project	\$ 1,486,733.96

Reserves

The estimated year-end balance after transferring in and out of reserves is \$1,421,616.32.

Conclusion:

The Council of the Township of McKellar hereby approves the Proposed Budget 2023 Version-Final report.

Respectfully submitted by:

Roshan Kantiya
Treasurer

Attachments

- Proposed 2023 Budget Summary
- Proposed 2023 Operating Budget-Version Final
- Proposed 2023 Capital Budget-Version Final
- Forecasted 2023 Reserves-Version Final
- Residential Tax increase impact 2023

Township of McKellar
Proposed Budget Sumamry

2023 Proposed Budget Department	Budget	
	REVENUE	EXPENDITURE
General Government	-\$ 844,394.00	\$ 1,113,201.29
Fire Department	-\$ 2,160.00	\$ 291,159.90
Building Department	-\$ 168,500.00	\$ 165,545.98
Protection to Persons & Property	-\$ 6,700.00	\$ 424,742.00
Transportation	-\$ 350.00	\$ 1,210,679.41
Environmental	-\$ 42,468.00	\$ 265,110.00
Health Care	\$ -	\$ 280,559.94
Social Service	\$ -	\$ 377,645.00
Recreation	-\$ 6,550.00	\$ 17,850.00
Parks and Facilities	-\$ 3,000.00	\$ 74,000.00
Community Centre	-\$ 1,500.00	\$ 60,350.00
Cultural Services	\$ -	\$ 1,000.00
Sesquicentennial Ad Hoc Committee	-\$ 63,950.00	\$ 63,950.00
West Parry Sound Recreation and Cultural Center	-\$ 561,539.65	\$ 658,218.19
Public Library	-\$ 7,800.00	\$ 62,300.00
Historical Committee	-\$ 300.00	\$ 5,500.00
Planning Department	-\$ 13,600.00	\$ 78,500.00
Business Development	-\$ 13,200.00	\$ 18,250.00
McKellar Market	-\$ 17,000.00	\$ 31,955.92
TOTAL OPERATING	-\$ 1,753,011.65	\$ 5,200,517.63
TOTAL CAPITAL	-\$ 1,291,419.00	\$ 1,736,586.96

SCHEDULE OF RESERVES	Budget	
	Transfer From	Transfer To
Total	\$ 1,341,839.65	\$ 356,653.03

MUNICIPAL LEVY for OPERATING Budget	\$ 3,447,505.98
MUNICIPAL LEVY for CAPITAL Projects Covered by Levy	\$ 445,167.96
INVESTMENT IN INFRASTRUCTURE & ASSETS	\$ 17,265.03
	Interim) \$ 3,909,938.97

2022 Tax Levy	3,696,060.44
2022 Growth Related Tax	46,342.69
4.476% Tax increase	167,535.84
Total Levy	3,909,938.97

Township of McKellar
 2023 Proposed Budget-Version -Final

			Budget 2020	2020 Actual	Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	% Budget 2022 VS 2023	
Administrartion											
Revenue											
<u>Taxes</u>											
02	100	500	Taxation - Residential	\$ 3,317,559.00	\$ 3,317,559.38	\$ 3,434,173.27	\$ 3,434,171.67	\$ 3,673,776.06	3,673,776.06	\$ 3,884,187.95	5.73%
02	100	501	Taxation - Commercial	\$ 15,148.00	\$ 15,147.80	\$ 15,422.37	\$ 15,422.40	\$ 16,024.41	16,024.42	\$ 19,621.11	22.45%
02	100	502	Taxation - Industrial	\$ 271.00	\$ 161.18	\$ 279.34	\$ 279.34	\$ 279.61	159.85	\$ 292.12	4.48%
02	100	503	Taxation - Farmlands	\$ 2,775.00	\$ 2,775.07	\$ 2,676.94	\$ 2,676.98	\$ 3,042.37	3,042.38	\$ 2,883.00	-5.24%
02	100	504	Taxation - Managed Forest	\$ 1,979.00	\$ 1,979.27	\$ 2,563.51	\$ 2,563.54	\$ 2,938.00	2,937.99	\$ 2,954.79	0.57%
02	100	505	Supplemental - Residential		\$ 19,807.48	\$ -	\$ 56,131.33		61,599.74	\$ -	
02	100	510	Payment -in-lieu of taxes		\$ 3,371.88	\$ -	\$ 3,104.00		3,591.75		
			-\$ 3,337,732.00	-\$ 3,360,802.06	-\$ 3,455,115.43	-\$ 3,514,349.26	-\$ 3,696,060.44	-\$ 3,761,132.19	-\$ 3,909,938.97	5.79%	
<u>Grants</u>											
02	102	520	Ontario Municipal Partnership Fund	\$ 753,000.00	\$ 753,000.00	\$ 757,600.00	\$ 757,600.00	\$ 751,000.00	751,000.00	\$ 753,800.00	0.37%
02	103	522	Municipal Modernization Grant	\$ 40,000.00	\$ 30,000.00	\$ -	\$ -				
02	102	524	Other Grants - Ontario LED and Rural Ec.-NOHFC	\$ 47,690.00	\$ 69,152.00	\$ 93,000.00	\$ 74,732.27			\$ -	
02	103	526	Federal Gas Tax Program - AMO			\$ -	\$ -	\$ -	\$ -	\$ -	
02	103	527	Ontario Community Investment Fund (OCIF)			\$ -	\$ -	\$ -	\$ -	\$ -	
			-\$ 840,690.00	-\$ 852,152.00	-\$ 850,600.00	-\$ 832,332.27	-\$ 751,000.00	-\$ 751,000.00	-\$ 753,800.00	0.37%	
<u>Others</u>											
02	104	512	Freedom of Information Requests	\$ 10.00					292.22		
02	100	530	Penalty and Interest on Taxes	\$ 20,000.00	\$ 4,346.33	\$ 15,000.00	\$ 27,096.41	\$ 36,000.00	44,972.98	\$ 36,000.00	0.00%
02	102	525	Provincial Offences Act Revenue			\$ -	\$ -	\$ -	\$ -		
02	104	531	Investment Income General Operating Acco	\$ 50,000.00	\$ 22,365.43	\$ 20,000.00	\$ 14,683.54	\$ 16,000.00	88,726.43	32,000.00	100.00%
02	104	533	Civic Address Signs	\$ 120.00	\$ 104.00	\$ 120.00	\$ 288.00	\$ 120.00	360.00	\$ 120.00	0.00%
02	104	538	Fine Revenue - Parking/Trailers			\$ -	\$ -	\$ -			
02	104	539	Trailer Licence Fees	\$ 6,000.00	\$ 4,620.00	\$ 5,000.00	\$ 5,080.00	\$ 5,000.00	5,995.86	\$ 5,000.00	0.00%
02	104	540	Sign Advertising Fees	\$ 4,500.00	\$ 4,300.58	\$ 4,300.00	\$ 4,563.50	\$ 4,300.00	6,604.08	\$ 4,300.00	0.00%
02	104	542	Tax Certificates	\$ 5,500.00	\$ 5,880.00	\$ 6,000.00	\$ 6,180.00	\$ 6,000.00	3,542.40	\$ 6,000.00	0.00%
02	104	552	Miscellaneous Revenue	\$ 1,000.00	\$ 7,891.88	\$ 1,000.00	\$ 6,794.30	\$ 1,000.00	24,500.58	\$ 1,000.00	0.00%
02	104	553	Administrative Income	\$ 2,000.00	\$ 2,200.00	\$ 2,000.00	\$ 2,200.00	\$ 2,000.00	2,200.00	\$ 2,200.00	10.00%
02	104	554	Sale of Municipal Property	\$ 5,000.00	\$ 5,000.00				2,200.00		
02	104	555	Sale of Municipal Assets							-	
02	104	570	Surplus Taken into Revenue	\$ 564,514.00							
02	104	572	Tower Lease			\$ -	\$ -	\$ -			
02	104	573	Canada Post Lease Payments	\$ 3,924.00	\$ 2,284.61	\$ 3,924.00	\$ 3,773.64	\$ 3,924.00	3,911.04	3,924.00	0.00%
02	104	575	Counter Sales (Copy,Fax, etc)	\$ 100.00	\$ 19.00	\$ 50.00	\$ 7.75	\$ 50.00	139.55	\$ 50.00	0.00%
02	104	578	Gain (Loss) on Disposal of Assets	\$ 5,000.00	\$ 5,000.00				300.00		
02	104	580	Transfer from Reserve - Admin	\$ -	\$ -	\$ 10,500.00	\$ 10,500.00	\$ -			
02	104	597	Bottle Drive Revenue - Proceeds and Inte	\$ 4,000.00	\$ 1,151.65	\$ -	\$ 0.04	\$ -		\$ -	
02	104	700	Debenture Financing			\$ 172,000.00	\$ 172,000.00	\$ -		\$ -	
			-\$ 671,668.00	-\$ 65,163.48	-\$ 239,894.00	-\$ 253,167.18	-\$ 74,394.00	-\$ 183,745.14	-\$ 90,594.00	21.78%	

Township of McKellar
 2023 Proposed Budget-Version -Final

				Budget 2020	2020 Actual	Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	% Budget 2022 VS 2023
Total Administrative Revenue				-\$ 1,512,358.00	-\$ 917,315.48	-\$ 1,090,494.00	-\$ 1,085,499.45	-\$ 825,394.00	-\$ 934,745.14	-\$ 844,394.00	2.30%
Grand Revenue				-\$ 4,850,090.00	-\$ 4,278,117.54	-\$ 4,545,609.43	-\$ 4,599,848.71	-\$ 4,521,454.44	-\$ 4,695,877.33	-\$ 4,754,332.97	5.15%
General Government Expenditure											
Council											
02	050	001	Salaries	\$ 111,504.00	\$ 111,500.04	\$ 112,300.00	\$ 107,596.89	\$ 112,300.00	110,719.95	\$ 119,599.50	6.50%
02	050	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 5,700.00	\$ 5,691.84	\$ 5,723.00	\$ 5,159.38	\$ 5,615.00	4,457.03	\$ 5,979.98	6.50%
02	050	006	Mileage	\$ 1,500.00	\$ 564.04	\$ 1,500.00	\$ 61.35	\$ 1,500.00	412.76	\$ 1,500.00	0.00%
02	050	007	Telephone		\$ 153.12	\$ -			-		
02	050	014	Insurance	\$ 1,500.00	\$ 1,778.41	\$ -			-		
02	050	015	Conferences, Courses, Training,	\$ 1,500.00	\$ 617.60	\$ 1,500.00	\$ -	\$ 1,500.00	407.04	\$ 1,500.00	0.00%
02	050	016	Accommodations/Meals	\$ 1,000.00	\$ 668.41	\$ 1,000.00	\$ 357.74	\$ 1,000.00	586.51	\$ 1,000.00	0.00%
02	050	024	Miscellaneous	\$ 500.00	\$ 132.38	\$ 500.00	\$ 449.76	\$ 500.00	-	\$ 500.00	0.00%
				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
				\$ 123,204.00	\$ 121,105.84	\$ 122,523.00	\$ 113,625.12	\$ 122,415.00	\$ 116,583.29	\$ 130,079.48	6.26%
Administration											
02	060	001	NOHFC Intern Salary and Payroll Overhead	\$ 47,265.00							
02	060	001	Salaries	\$ 287,000.00	\$ 348,443.55	\$ 416,773.00	\$ 377,543.21	\$ 375,058.40	360,193.12	432,923.20	15.43%
02	060	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 63,785.00	\$ 54,434.65	\$ 79,183.00	\$ 62,013.75	\$ 75,011.68	69,011.94	86,584.64	15.43%
02	060	005	Employee Benefits	\$ 15,500.00	\$ 9,721.11	\$ 22,490.00	\$ 22,844.37	\$ 29,847.42	17,358.27	21,646.16	-27.48%
02	060	006	Mileage	\$ 2,500.00	\$ 852.55	\$ 2,500.00	\$ 437.19	\$ 2,500.00	477.10	\$ 2,500.00	0.00%
02	060	007	Telephone	\$ 2,000.00	\$ 2,595.54	\$ 2,500.00	\$ 2,684.68	\$ 2,500.00	2,527.58	2,600.00	4.00%
02	060	008	Hydro Admin	\$ 15,000.00	\$ 12,151.57	\$ 14,000.00	\$ 10,771.55	\$ 14,000.00	13,890.14	\$ 14,000.00	0.00%
02	060	009	Office Supplies/Materials	\$ 4,500.00	\$ 4,529.43	\$ 4,500.00	\$ 4,221.41	\$ 4,500.00	6,317.07	\$ 4,500.00	0.00%
02	060	010	Postage/Courier	\$ 9,000.00	\$ 13,208.48	\$ 12,000.00	\$ 5,518.60	\$ 8,000.00	6,787.37	\$ 8,000.00	0.00%
02	060	011	Advertising & Public Relations	\$ 3,500.00	\$ 1,504.90	\$ 2,000.00	\$ 2,883.10	\$ 3,000.00	1,332.27	\$ 3,000.00	0.00%
02	060	012	Printing/Photocopier	\$ 3,000.00	\$ 2,527.80	\$ 3,000.00	\$ 4,103.48	\$ 4,000.00	4,776.88	\$ 4,000.00	0.00%
02	060	013	Lease Payments			\$ -					
02	060	014	Insurance	\$ 19,000.00	\$ 25,911.17	\$ 68,000.00	\$ 67,071.72	\$ 80,000.00	84,161.37	\$ 94,000.00	17.50%
02	060	015	Courses & Training	\$ 2,000.00	\$ 1,441.92	\$ 4,000.00	\$ 3,805.00	\$ 4,000.00	1,090.24	\$ 4,000.00	0.00%
02	060	016	Conferences	\$ 1,500.00		\$ 1,500.00	\$ -	\$ 1,500.00	213.49	\$ 2,000.00	33.33%
02	060	017	Memberships/Subscriptions	\$ 4,000.00	\$ 3,580.38	\$ 4,000.00	\$ 4,148.94	\$ 4,000.00	3,771.75	\$ 4,000.00	0.00%
02	060	018	Office Equipment	\$ 2,000.00	\$ 6,510.50	\$ 7,500.00	\$ 7,755.56	\$ 7,500.00	5,173.27	\$ 8,000.00	6.67%
02	060	019	Professional Services - Audit	\$ 15,000.00	\$ 15,246.19	\$ 15,500.00	\$ 10,247.23	\$ 15,500.00	15,506.68	\$ 61,292.00	295.43%
02	060	020	Professional Services - Legal / Land Reg	\$ 30,000.00	\$ 15,019.74	\$ 15,000.00	\$ 22,596.51	\$ 26,000.00	19,577.05	\$ 26,000.00	0.00%
02	060	021	Consultant Services	\$ 40,000.00	\$ 25,786.30	\$ 10,500.00	\$ 17,276.78	\$ 15,000.00	2,553.52	\$ 10,000.00	-33.33%
02	060	021	Consultant Services		\$ 40,000.00						
02	060	022	Election Expenses	\$ 1,158.00	\$ 2,315.04	\$ 2,500.00	\$ 800.00	\$ 20,000.00	14,496.42	\$ 5,000.00	-75.00%
02	060	023	Information Technology Support	\$ 30,000.00	\$ 26,413.72	\$ 35,500.00	\$ 27,862.10	\$ 32,000.00	33,795.76	35,000.00	9.38%
02	060	024	Miscellaneous	\$ 2,250.00	-\$ 12,968.68	\$ 2,250.00	\$ 3,792.88	\$ 2,250.00	5,847.85	\$ 3,000.00	33.33%
02	060	025	Bank Service Charges \$ Loan Interest Cha Interest & Principal -on Debenture	\$ 2,400.00	\$ 1,963.84	\$ 2,000.00	\$ 4,074.49	\$ 2,700.00	4,231.21	\$ 4,000.00	48.15%
						\$ 17,669.00		\$ 35,632.12	\$ 34,631.38	\$ 35,000.00	-1.77%
02	060	026	Tax Write Offs	\$ 15,000.00	\$ 4,070.05	\$ 12,000.00	\$ 5,616.15	\$ 10,000.00	2,845.63	\$ 10,000.00	0.00%

Township of McKellar
 2023 Proposed Budget-Version -Final

				Budget 2020	2020 Actual	Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	% Budget 2022 VS 2023
02	060	027	Insurance Losses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
02	060	028	Security Systems	\$ 1,000.00	\$ 209.68	\$ 1,000.00	\$ 366.34	\$ 1,000.00	\$ 780.00	\$ 1,000.00	0.00%
02	060	029	Accumulated Deficit			\$ -			\$ -		
02	060	031	Telecommunicaiton Service (Internet, Web	\$ 4,500.00	\$ 1,662.76	\$ 2,500.00	\$ 3,221.02	\$ 3,000.00	\$ 3,883.31	\$ 15,685.70	422.86%
02	060	034	Provincial Sales Tax Charged (no HST Cha			\$ -					
02	060	035	Records Retention	\$ 400.00	\$ 1,621.31	\$ 1,000.00	\$ 311.26	\$ 1,000.00	\$ 308.84	\$ 1,000.00	0.00%
02	060	043	Furniture								
02	060	051	Volunteer Recognition		\$ 16.25			\$ 5,000.00	\$ -	\$ 5,000.00	0.00%
02	060	109	Hydro Admin Office								
02	060	127	Donations / Grants to Organizations & Gr	\$ 4,000.00		\$ 4,000.00	\$ -	\$ 4,000.00	\$ 475.00	\$ 4,000.00	0.00%
02	060	128	Discretionary Donations	\$ 15,000.00	\$ 11,675.00	\$ 15,000.00	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	0.00%
02	060	150	Scholarships	\$ 1,500.00		\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	0.00%
02	060	300	Transfer to Reserves								
				\$ -	\$ -	\$ -	\$ -	\$ -			
				\$ 643,758.00	\$ 620,444.75	\$ 781,865.00	\$ 671,967.32	\$ 794,999.62	\$ 717,514.51	\$ 914,231.70	15.00%

Municipal Property Assessment Corporation Expenditures

02	310	030	MPAC Annual Levy	\$ 70,205.00	\$ 70,205.36	\$ 69,634.25	\$ 69,634.24	\$ 69,244.00	69,243.64	68,890.12	-0.51%
Total Municipal Property Assessment Corporation Expenditure				\$ 70,205.00	\$ 70,205.36	\$ 69,634.25	\$ 69,634.24	\$ 69,244.00	\$ 69,243.64	\$ 68,890.12	-0.51%

Transfer to Reserves

02	060	300	Transfer to Reserves-Repayment from Debenture			\$ 172,000.00	\$ 172,000.00				
02	060	300	Transfer to General Admin Reserve	\$ 5,000.00	\$ 5,000.00						
02	060	334	Transfer to Reserves - Asset Management	\$ -	\$ 10,523.00	\$ 14,970.91	\$ 14,970.91	\$ 15,294.00	15,294.00	\$ -	
Total Transfer to Reserves				\$ 5,000.00	\$ 15,523.00	\$ 186,970.91	\$ 186,970.91	\$ 15,294.00	\$ 15,294.00	\$ -	

Total Administration Expenses

				\$ 842,167.00	\$ 827,278.95	\$ 1,160,993.16	\$ 1,042,197.59	\$ 1,001,952.62	\$ 918,635.44	\$ 1,113,201.29	11.10%
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Fire Department

Revenue											
02	104	572	Tower Lease	\$ 2,160.00	\$ 2,086.43	\$ 2,160.00	\$ 2,160.00	\$ 2,160.00	2,160.00	\$ 2,160.00	0.00%
03	104	551	Fire Department Revenue		\$ 447.47	\$ -					
03	104	581	Transfer from Reserve - Fire Department			\$ -			18,839.15		
03	104	591	Unexpended Capital - Fire Department			\$ -					
Total Fire Department Revenue				-\$ 2,160.00	-\$ 2,533.90	-\$ 2,160.00	-\$ 2,160.00	-\$ 2,160.00	-\$ 20,999.15	-\$ 2,160.00	0.00%

Fire Department Administration

Expenses											
03	150	001	Salaries	\$ 101,102.00	\$ 95,011.61	\$ 125,500.00	\$ 138,053.31	\$ 120,500.00	\$ 126,919.66	\$ 128,332.50	6.50%
03	150	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 21,970.00	\$ 2,215.00	\$ 17,160.00	\$ 9,337.43	\$ 15,000.00	\$ 12,072.11	\$ 15,977.40	6.52%
03	150	005	Employee Benefits	\$ 1,487.00	\$ 1,062.14	\$ 3,500.00	\$ 1,314.44	\$ 6,000.00	\$ 2,603.79	\$ 6,000.00	0.00%
03	150	006	Mileage	\$ 3,500.00	\$ 1,000.00	\$ 2,000.00	\$ 427.16	\$ 3,000.00	\$ 2,895.62	\$ 3,000.00	0.00%
03	150	007	Telephone	\$ 1,200.00	\$ 2,222.05	\$ 2,500.00	\$ 2,155.56	\$ 2,500.00	\$ 2,699.30	\$ 2,500.00	0.00%

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				Budget 2020	2020 Actual	Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	% Budget 2022 VS 2023
03	150	009	Office Supplies/Materials	\$ 1,000.00	\$ 539.08	\$ 1,000.00	\$ 371.30	\$ 1,000.00	\$ 135.09	\$ 1,250.00	25.00%
03	150	014	Insurance	\$ 11,500.00	\$ 2,903.36	\$ -	\$ -	\$ -	\$ -	\$ -	
03	150	015	Courses & Training	\$ 5,000.00	\$ 6,941.49	\$ 8,000.00	\$ 7,483.68	\$ 8,000.00	\$ 5,284.70	\$ 8,800.00	10.00%
03	150	016	Conferences		\$ 1,546.75	\$ 1,200.00	\$ 61.13	\$ 1,500.00	\$ 1,500.00	\$ 750.00	-50.00%
03	150	017	Memberships/Subscriptions	\$ 400.00	\$ 542.38	\$ 600.00	\$ 650.00	\$ 600.00	\$ 584.13	\$ 750.00	25.00%
03	150	018	Office Equipment	\$ 1,500.00	\$ 1,261.82	\$ 1,500.00	\$ 523.36	\$ 1,500.00	\$ 1,506.14	\$ 1,500.00	0.00%
03	150	021	Consultant Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 619.15	\$ -	
03	150	024	Miscellaneous	\$ 3,000.00	\$ 3,006.59	\$ 3,000.00	\$ 2,686.86	\$ 3,000.00	\$ 4,372.33	\$ 3,000.00	0.00%
03	150	040	Radio Licences	\$ 1,100.00	\$ 92.05	\$ 1,100.00	\$ 1,033.07	\$ 1,100.00	\$ 1,068.16	\$ 1,100.00	0.00%
03	150	042	Emergency First Response Supplies	\$ 2,000.00	\$ 4,494.65	\$ 5,000.00	\$ 9,453.56	\$ 6,000.00	\$ 6,000.00	\$ 7,000.00	16.67%
03	150	050	Donation/Honourarium	\$ -	\$ -	\$ -	\$ 1,500.00	\$ -	\$ -	\$ 500.00	
03	150	100	Safety Equipment/Protective Clothing	\$ 10,000.00	\$ 9,735.11	\$ 10,000.00	\$ 11,942.46	\$ 10,000.00	\$ 26,381.58	\$ 6,000.00	-40.00%
03	150	100	Safety Equipment/Protective Clothing- Remaing bunker gears mentioned in 2022							\$ 10,000.00	
03	150	102	Mutual Aid Agreement	\$ 3,000.00	\$ 471.52	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 450.00	\$ 1,000.00	0.00%
03	150	103	Fire Prevention	\$ 2,000.00	\$ 2,510.50	\$ 2,000.00	\$ 1,350.30	\$ 2,000.00	\$ 1,188.63	\$ 2,250.00	12.50%
03	150	104	Forest Fire Management Fee	\$ 2,761.00	\$ 2,760.41	\$ 2,800.00	\$ 2,781.00	\$ 2,800.00	\$ 2,882.60	\$ 4,900.00	75.00%
03	150	105	Dispatch Services	\$ 2,000.00	\$ 1,928.88	\$ 2,000.00	\$ 1,928.88	\$ 2,100.00	\$ 2,107.88	\$ 2,250.00	7.14%
03	150	106	Radio System Maintenance	\$ 1,000.00	\$ 162.82	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0.00%
03	150	107	Radio Tower Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
03	150	108	Emergency Management(Separate Line Item)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
03	150	111	Fire Fighting Tools/Equipment	\$ 10,000.00	\$ 4,136.70	\$ 15,000.00	\$ -	\$ 16,000.00	\$ 16,000.00	\$ 13,500.00	-15.63%
03	150	114	Equipment & Repairs	\$ 500.00	\$ 316.15	\$ 500.00	\$ 4,512.05	\$ 500.00	\$ 520.12	\$ 550.00	10.00%
03	150	300	Transfer to Reserves			\$ -	\$ -	\$ -	\$ -	\$ -	
03	150	401	Capital - Buildings			\$ -	\$ -	\$ -			
03	150	403	Capital - Equipment								
03	150	407	Contra Capital - Fire								
03	150	415	Amortization - Fire								
				\$ 186,020.00	\$ 144,861.06	\$ 206,360.00	\$ 197,565.55	\$ 205,100.00	\$ 218,790.99	\$ 221,909.90	8.20%
Fire Hall #1 McKellar-Sharon Park Drive											
03	151	008	Hydro	\$ 2,100.00	\$ 1,563.25	\$ 2,000.00	\$ 1,766.97	\$ 2,000.00	\$ 2,197.55	\$ 2,500.00	25.00%
03	151	024	Miscellaneous		\$ 17.80	\$ -	\$ 534.78	\$ -	\$ -	\$ 1,000.00	
03	151	033	Heating	\$ 4,000.00	\$ 2,304.00	\$ 3,500.00	\$ 2,317.10	\$ 3,000.00	\$ 4,194.85	\$ 4,000.00	33.33%
03	151	112	Maintenance Supplies	\$ 500.00	\$ 290.75	\$ 500.00	\$ 36.70	\$ 1,500.00	\$ 20.34	\$ 1,500.00	0.00%
03	151	113	Maintenance Repairs	\$ 2,000.00	\$ 1,391.25	\$ 2,000.00	\$ 758.60	\$ 2,000.00	\$ 125.49	\$ 3,000.00	50.00%
03	151	114	Equipment & Repairs		\$ 728.32	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 97.69	\$ -	
03	151	116	Grounds Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
03	151	145	Materials & Supplies(Line item Duplicated-Removed)		\$ 245.12	\$ 3,000.00	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -	
				\$ 8,600.00	\$ 6,540.49	\$ 12,000.00	\$ 5,414.15	\$ 11,500.00	\$ 8,635.92	\$ 12,000.00	4.35%
Fire Hall #2 McKellar											
03	152	007	Telephone Fire Hall #2	\$ 800.00	\$ 707.16	\$ 800.00	\$ 632.78	\$ 800.00	\$ 178.93	\$ 700.00	-12.50%
03	152	008	Hydro	\$ 3,300.00	\$ 2,129.82	\$ 3,000.00	\$ 1,487.59	\$ 3,000.00	\$ 2,103.34	\$ 3,500.00	16.67%
03	152	024	Miscellaneous		\$ 208.56	\$ 250.00	\$ 525.56	\$ 500.00	\$ 140.48	\$ 1,000.00	100.00%
03	152	033	Heating	\$ 6,000.00	\$ 6,059.24	\$ 6,000.00	\$ 6,693.78	\$ 6,000.00	\$ 7,481.88	\$ 7,500.00	25.00%
03	152	112	Maintenance Supplies	\$ 500.00	\$ 439.89	\$ 2,000.00	\$ 1,690.68	\$ 2,000.00	\$ 223.85	\$ 1,500.00	-25.00%
03	152	113	Maintenance Repairs	\$ 2,000.00	\$ 911.32	\$ 5,000.00	\$ 674.36	\$ 5,000.00	\$ 2,721.53	\$ 6,000.00	20.00%

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				Budget 2020	2020 Actual	Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	% Budget 2022 VS 2023	
03	152	114	Equipment & Repairs		\$ 11.25	\$ 1,000.00		\$ 1,000.00	97.69	\$ -	-100.00%	
03	152	116	Grounds Maintenance					\$ -				
03	152	145	Materials & Supplies(Line item Duplicated-Removed)					\$ -				
				\$ 12,600.00	\$ 10,467.24	\$ 18,050.00	\$ 11,704.75	\$ 18,300.00	\$ 12,947.70	\$ 20,200.00	10.38%	
Fire Department Vehicles												
03	153	140	Motor Oil/Grease	\$ 410.00	\$ 98.45	\$ 400.00	\$ -	\$ 400.00	35.61	\$ 500.00	25.00%	
03	153	141	Fuel - Gas	\$ 3,000.00	\$ 1,781.83	\$ 2,000.00	\$ 6,922.19	\$ 5,000.00	4,079.63	\$ 5,500.00	10.00%	
03	153	142	Fuel - Diesel	\$ 3,000.00		\$ 3,000.00	\$ -	\$ 5,000.00	5,000.00	\$ 4,500.00	-10.00%	
03	153	144	Licenses & Insurance	\$ -	\$ 330.10	\$ -	\$ 600.47	\$ 600.00	600.00	\$ 600.00	0.00%	
03	153	200	Rescue 1 - 1998 Dodge Ram-Now Rescue 3	\$ 3,000.00		\$ 1,500.00	\$ 5,130.57	\$ 2,000.00	2,012.86	\$ 2,250.00	12.50%	
03	153	202	Rescue 1-2022 Doge Ram						-	\$ 2,250.00		
03	153	202	Pumper 1 - 1996 Superior Ford F-800-Remove	\$ 2,000.00		\$ 2,000.00	\$ 2,821.81	\$ 3,000.00	3,000.00	\$ -	-100.00%	
03	153	203	Pumper 2 - 1978 Dodge D300	\$ 2,000.00	\$ 10,629.84	\$ 3,800.00	\$ 5,662.16	\$ 3,000.00	3,000.00	\$ -	-100.00%	
03	153	204	Tanker 2 - 1980 Chev C70	\$ 3,500.00	\$ 3,987.07	\$ 2,000.00	\$ 1,455.27	\$ 2,000.00	2,000.00	\$ -	-100.00%	
03	153	206	T1-2019 INT.TRUCK#709568						2,216.16	\$ 2,250.00		
03	153	207	T2 - 2013 Freightliner - Fire Dept	\$ 3,000.00	\$ 1,539.83	\$ 3,000.00	\$ 803.90	\$ 2,000.00	3,090.48	\$ 3,250.00	62.50%	
03	153	208	R2 - 2008 Ford E-350	\$ 2,000.00	\$ 1,161.61	\$ 2,000.00	\$ 5,469.76	\$ 2,000.00	3,846.93	\$ -	-100.00%	
03	153	209	R2 2014 FORD E350	\$ 2,000.00	\$ 5,474.09	\$ 2,000.00		\$ 2,000.00	1,177.88	\$ 3,500.00	75.00%	
03	153	210	2020 Freightliner Pumper Truck-P1				\$ 753.94	\$ 1,000.00	1,716.29	\$ 2,250.00	125.00%	
				\$ 23,910.00	\$ 25,002.82	\$ 21,700.00	\$ 29,620.07	\$ 28,000.00	\$ 31,775.84	\$ 26,850.00	-4.11%	
Fire Department Tower Site												
03	154	008	Hydro	\$ 2,000.00	\$ 987.04	\$ 1,500.00	\$ 1,005.23	\$ 1,500.00	1,250.21	1,700.00	13.33%	
03	154	024	Miscellaneous						-			
03	154	107	Radio Tower Maintenance									
				\$ 2,000.00	\$ 987.04	\$ 1,500.00	\$ 1,005.23	\$ 1,500.00	\$ 1,250.21	\$ 1,700.00	13.33%	
Transfer to Reserves												
03	150	300	Transfer to Reserves-Forest Fire Reserve	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 2,000.00	2,000.00	\$ 3,000.00	50.00%	
				\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 2,000.00	\$ 2,000.00	\$ 3,000.00	50.00%	
Emergency Planning Budget												
03	150	107	Radio Tower Maintenance	\$ 500.00	\$ 386.69	\$ 500.00	\$ -	\$ 500.00	500.00	\$ 1,000.00	100.0%	
03	150	108	Emergency Management	\$ 2,500.00	\$ 1,080.71	\$ 2,500.00	\$ -	\$ 2,500.00	2,500.00	\$ 4,500.00	80.00%	
				\$ 3,000.00	\$ 1,467.40	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 5,500.00	83.33%	
Total Fire Department Expenses				\$ 241,130.00	\$ 194,326.05	\$ 267,610.00	\$ 250,309.75	\$ 269,400.00	\$ 278,400.66	\$ 291,159.90	8.08%	
Building Department												
Revenue												
04	104	541	Building Permits	\$ 90,000.00	\$ 136,630.00	\$ 135,000.00	\$ 221,779.25	\$ 159,000.00	162,421.28	\$ 159,000.00	0.00%	

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				Budget 2020	2020 Actual	Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	% Budget 2022 VS 2023
04	104	543	Inactive Permit Fee		\$ 200.00	\$ -	\$ -				
04	104	544	Revised Drawings	\$ 2,400.00	\$ 1,055.00	\$ 1,500.00	\$ -	\$ 1,500.00	1,037.00	\$ 1,500.00	0.00%
04	104	552	Re-Inspection Fee			\$ -	\$ 50.00				
04	104	553	Shared CBO Service due from other Municipi			\$ -	\$ 211.26		149.09		
04	104	589	Transfer from Reserves - Building			\$ -		\$ 8,000.00	-	8,000.00	0.00%
Total Building Revenue				-\$ 92,400.00	-\$ 137,885.00	-\$ 136,500.00	-\$ 222,040.51	-\$ 168,500.00	-\$ 163,607.37	-\$ 168,500.00	0.00%
Expenses											
04	170	001	Salaries	\$ 86,000.00	\$ 89,955.40	\$ 90,600.00	\$ 91,463.97	\$ 107,120.00	105,529.25	\$ 114,082.80	6.50%
04	170	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 17,000.00	\$ 15,923.23	\$ 19,785.00	\$ 17,987.41	\$ 21,424.00	21,127.97	\$ 22,816.56	6.50%
04	170	005	Employee Benefits	\$ 4,757.00	\$ 5,184.96	\$ 5,000.00	\$ 5,925.59	\$ 8,569.60	7,436.50	\$ 9,126.62	6.50%
04	170	006	Mileage	\$ 100.00	\$ -	\$ -	\$ -		-		
04	170	007	Telephone			\$ -	\$ -	\$ 720.00	372.35	\$ 400.00	-44.44%
04	170	009	Office Supplies/Materials	\$ 500.00	\$ 492.11	\$ 500.00	\$ 118.24	\$ 500.00	40.70	\$ 1,000.00	100.00%
04	170	010	Postage/Courier	\$ 100.00	\$ 105.05	\$ 100.00	\$ -	\$ 100.00	-	\$ 100.00	0.00%
04	170	014	Insurance	\$ 1,200.00	\$ 1,359.93	\$ -	\$ -	\$ -	-		
04	170	015	Courses & Training	\$ 2,000.00	\$ 884.29	\$ 2,000.00	\$ 515.99	\$ 2,000.00	1,224.17	\$ 2,000.00	0.00%
04	170	016	Conferences	\$ 1,600.00	-\$ 27.00	\$ 1,500.00	\$ -	\$ 1,500.00	-	\$ 2,000.00	33.33%
04	170	017	Memberships/Subscriptions	\$ 500.00	\$ 471.63	\$ 500.00	\$ 477.72	\$ 500.00	709.76	\$ 500.00	0.00%
04	170	020	Professional Services - Legal	\$ 9,000.00	\$ 10,463.49	\$ 11,000.00	\$ 3,679.95	\$ 7,000.00	641.14	\$ 7,000.00	0.00%
04	170	023	Computer Software & Hardware					\$ 7,700.00	7,128.28	\$ 4,500.00	-41.56%
04	170	024	Miscellaneous	\$ 500.00	\$ 322.56	\$ 500.00	\$ -	\$ 500.00	893.53	\$ 500.00	0.00%
04	170	041	Shared CBO Services due to Other Municipi	\$ -		\$ -	\$ -	\$ -	1,294.67	\$ -	
04	170	141	Vehicle Fuel - Gas	\$ 1,500.00	\$ 687.19	\$ 1,200.00	\$ 1,007.11	\$ 1,200.00	552.03	\$ 1,000.00	-16.67%
04	170	143	Vehicle Maintenance Costs/Parts	\$ 400.00	\$ 127.51	\$ 400.00	\$ 214.27	\$ 400.00	1,599.45	\$ 400.00	0.00%
04	170	144	Licenses & Insurance	\$ 120.00	\$ 120.00	\$ 120.00	\$ 240.00	\$ 120.00	222.00	\$ 120.00	0.00%
04	170	145	Materials & Supplies-Duplicate-Removed		\$ 2,487.50	\$ 2,500.00	\$ 1,096.66	\$ 2,500.00	-	\$ -	-100.00%
Total Building Expenses				\$ 125,277.00	\$ 128,557.85	\$ 135,705.00	\$ 122,726.91	\$ 161,853.60	\$ 148,771.80	\$ 165,545.98	2.28%
Transfer to Reserves											
04	170	300	Transfer to Building Reserve				\$ -	\$ -			
Total Transfer to Reserves				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Building Department Expenditures				\$ 125,277.00	\$ 128,557.85	\$ 135,705.00	\$ 122,726.91	\$ 161,853.60	\$ 148,771.80	\$ 165,545.98	2.28%
Protection to Persons and Property											
Revenue											
02	102	525	Provincial Offences Act Revenue	\$ 5,000.00	\$ 860.45	\$ 2,000.00	\$ 7,550.59	\$ 2,000.00	3,509.72	\$ 4,000.00	100.00%
05	160	552	Court Security Transportation Grant	\$ 2,409.00	\$ -		\$ 2,038.00	\$ 2,500.00	1,425.00	\$ 2,500.00	0.00%
05	160	552	Misc.Revenue -OPP offset						1,484.56		
02	104	538	Fine Revenue - Parking/Trailers	\$ 200.00	\$ 480.00	\$ 200.00	\$ -	\$ 200.00	-	\$ 200.00	0.00%
Total Protection to Persons and Property Revenue				-\$ 7,609.00	-\$ 1,340.45	-\$ 2,200.00	-\$ 9,588.59	-\$ 4,700.00	-\$ 6,419.28	-\$ 6,700.00	42.55%

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				Budget 2020	2020 Actual	Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	% Budget 2022 VS 2023
Expenses											
Policing Costs - O.P.P Expenditures											
05	160	030	Policing Services Annual Levy	\$ 388,059.00	\$ 416,829.48	\$ 382,000.00	\$ 382,580.45	\$ 375,000.00	374,712.00	\$ 368,752.00	-1.67%
911 Service Expenditures											
05	165	030	Contracted Services/Annual Levy-911	\$ 1,200.00		\$ 1,200.00	\$ 1,214.24	\$ 1,200.00	1,215.45	\$ 1,215.00	1.25%
Animal Control Expenditures											
05	180	030	Veterinary Association Annual Levy	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	275.00	\$ 275.00	0.00%
05	180	320	Livestock Reimbursements - funded			\$ 1,500.00	\$ -	\$ 1,500.00		-	
05	180	321	Livestock Reimbursements - unfunded			\$ -	\$ -	\$ -			
05	180	401	Capital - Buildings Animal Control			\$ -	\$ -	\$ -		\$ 1,000.00	0.00%
By-Law Enforcement Expenditures											
05	182	030	Bylaw Enforcement Annual Levy	\$ 32,400.00	\$ 32,400.00	\$ 35,600.00	\$ 29,499.40	\$ 45,000.00	18,500.00	\$ 45,000.00	0.00%
05	190	006	Mileage			\$ -	\$ -	\$ 1,500.00	2,573.90	3,000.00	100.00%
05	190	011	Advertising			\$ -	\$ -				
05	190	015	Courses & Training	\$ 1,000.00		\$ 1,000.00	\$ -	\$ -			
05	190	020	Professional Services - Legal	\$ 8,000.00		\$ 5,000.00	\$ 672.17	\$ 4,000.00	661.44	\$ 4,000.00	0.00%
05	190	024	Miscellaneous	\$ 500.00	\$ 996.57	\$ 1,000.00	\$ 1,749.98	\$ 1,500.00	402.98	\$ 1,500.00	0.00%
05	190	030	Contracted Services/Annual Levy				\$ -				
Total Protection To Persons & Property Expenditures				\$ 431,434.00	\$ 450,501.05	\$ 427,575.00	\$ 415,991.24	\$ 429,975.00	\$ 398,340.77	\$ 424,742.00	-1.22%
Transportation Department											
Revenue											
06	104	534	Entrance Application Fee	\$ 500.00	\$ 550.00	\$ 500.00	\$ 1,000.00	\$ 500.00	\$ 350.00	\$ 350.00	-30.00%
06	104	552	Miscellaneous Revenue - Subdivision Const			\$ -	\$ -		\$ -		
06	104	553	Administrative Income -Road Damage deposit	\$ 1,500.00		\$ -	\$ 750.00		\$ 750.00		
06	104	582	Transfer from Reserve - Roads Capital Construction			\$ -	\$ -	\$ 22,600.00	\$ 22,600.00		-100.00%
06	104	592	Unexpended Capital - Roads			\$ -	\$ -				
Total Transportation department Revenue				-\$ 2,000.00	-\$ 550.00	-\$ 500.00	-\$ 1,750.00	-\$ 23,100.00	-\$ 23,700.00	-\$ 350.00	-98.48%
Administration											
Expenses											
06	200	001	Salaries	\$ 55,000.00	\$ 64,605.18	\$ 65,000.00	\$ 52,739.73	\$ 65,000.00	64,439.02	69,225.00	6.50%
06	200	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 12,000.00	\$ 2,332.70	\$ 13,000.00	\$ 7,748.03	\$ 9,450.00	10,196.12	10,383.75	9.88%
06	200	005	Employee Benefits	\$ 14,000.00	\$ 12,832.92	\$ 14,000.00	\$ 21,003.50	\$ 21,600.00	23,819.05	22,000.00	1.85%
06	104	553	Administrative Income -Road Damage deposit Re	\$ 1,500.00							
06	200	006	Mileage	\$ 500.00	\$ 84.37	\$ 500.00	\$ -	\$ 500.00		\$ 500.00	0.00%
06	200	007	Telephone	\$ 1,300.00	\$ 1,733.34	\$ 1,700.00	\$ 1,252.66	\$ 1,400.00	1,365.51	\$ 1,400.00	0.00%
06	200	008	Personal Protective Equipment Employee A	\$ 500.00	\$ 81.41	\$ 500.00	\$ 27.47	\$ 500.00	273.26	\$ 500.00	0.00%
06	200	009	Office Supplies/Materials	\$ 1,300.00		\$ 1,000.00	\$ 840.08	\$ 1,000.00	99.03	\$ 1,000.00	0.00%
06	200	010	Postage/Courier	\$ 500.00	\$ 88.13	\$ 200.00	\$ -	\$ 200.00	256.11	\$ 200.00	0.00%
06	200	011	Advertising	\$ 100.00	\$ 1,482.55	\$ 1,000.00	\$ 1,771.33	\$ 1,500.00	2,882.95	\$ 1,500.00	0.00%
06	200	012	Printing/Photocopier	\$ -		\$ -	\$ -	\$ -		\$ -	

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				Budget 2020	2020 Actual	Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	% Budget 2022 VS 2023
06	200	014	Insurance	\$ 18,500.00	\$ 15,727.67	\$ -	\$ -	\$ -		\$ -	
06	200	015	Courses & Training	\$ 1,500.00		\$ 1,000.00	\$ 283.51	\$ 1,500.00	936.71	\$ 1,500.00	0.00%
06	200	016	Conferences	\$ 1,000.00	\$ 1,729.32	\$ 1,000.00	\$ -	\$ 2,000.00	-	\$ 2,000.00	0.00%
06	200	017	Memberships/Subscriptions	\$ 800.00	\$ 998.91	\$ 800.00	\$ 865.80	\$ 800.00	939.64	\$ 800.00	0.00%
06	200	018	Office Equipment	\$ 500.00		\$ 500.00	\$ 213.98	\$ 500.00	-	\$ 1,500.00	200.00%
06	200	020	Professional Services - Legal	\$ 500.00		\$ 500.00	\$ -	\$ 500.00	2,212.60	\$ 500.00	0.00%
06	200	021	Consultant Services	\$ 500.00	\$ 7,443.67	\$ 500.00	\$ -	\$ 500.00	2,798.40	\$ 500.00	0.00%
06	200	023	Computer Software Maintenance	\$ 1,600.00	\$ 1,361.21	\$ 1,600.00	\$ 221.32	\$ 1,000.00	-	\$ 1,000.00	0.00%
06	200	024	Miscellaneous	\$ 500.00	\$ 887.81	\$ 500.00	\$ 1,208.39	\$ 500.00	934.45	\$ 500.00	0.00%
06	200	040	Radio Licences	\$ 600.00	\$ 11.94	\$ 600.00	\$ 564.89	\$ 600.00	584.08	\$ 600.00	0.00%
06	200	136	Professional Services-Grants			\$ 60,000.00	\$ 3,663.36	\$ -			
06	200	300	Transfer to Reserves			\$ -	\$ -	\$ -			
06	200	409	Contra Capital - Roads			\$ -	\$ -	\$ -			
06	200	417	Amortization - Roads			\$ -	\$ -				
06	200	429	Capital - Transportation			\$ -					
				\$ 112,700.00	\$ 111,401.13	\$ 163,900.00	\$ 92,404.05	\$ 109,050.00	\$ 111,736.93	\$ 115,608.75	6.01%
Public Works Garage											
06	210	001	Salaries	\$ 10,000.00	\$ 3,801.48	\$ 6,000.00	\$ 6,204.80	\$ 6,240.00	3,459.30	\$ 6,900.00	10.58%
06	210	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 1,800.00	\$ 769.40	\$ 1,200.00	\$ 1,040.75	\$ 1,248.00	730.36	\$ 1,380.00	10.58%
06	210	005	Employee Benefits	\$ 100.00	\$ 14.73	\$ 100.00	\$ 20.44	\$ 100.00	22.19	\$ 100.00	0.00%
06	210	008	Hydro	\$ 3,500.00	\$ 2,091.32	\$ 3,500.00	\$ 2,247.77	\$ 3,000.00	2,478.99	\$ 3,000.00	0.00%
06	210	024	Miscellaneous	\$ 1,500.00		\$ 1,000.00	\$ -	\$ 1,000.00	50.00	\$ 1,000.00	0.00%
06	210	031	Furnace Oil	\$ 12,500.00	\$ 7,442.23	\$ 12,000.00	\$ 9,576.59	\$ 12,000.00	19,686.10	\$ 15,000.00	25.00%
06	210	110	Permits/Licenses	\$ 100.00	\$ 51.00	\$ 100.00	\$ -	\$ 100.00	-	\$ 100.00	0.00%
06	210	112	Maintenance Supplies	\$ 500.00	\$ 135.77	\$ 500.00	\$ 886.08	\$ 500.00	129.24	\$ 500.00	0.00%
06	210	113	Maintenance Repairs	\$ 3,000.00	\$ 5,376.20	\$ 3,000.00	\$ -	\$ 3,000.00	1,484.89	\$ 18,000.00	500.00%
06	210	114	Equipment & Repairs	\$ 1,500.00	\$ 237.55	\$ 1,500.00	\$ 330.83	\$ 1,500.00	93.24	\$ 1,500.00	0.00%
06	210	116	Grounds Maintenance	\$ 500.00		\$ 500.00	\$ -	\$ 500.00	111.13	\$ 500.00	0.00%
06	210	145	Materials & Supplies	\$ 1,500.00	\$ 1,200.24	\$ 1,500.00	\$ 1,855.84	\$ 1,500.00	1,777.05	\$ 1,500.00	0.00%
06	210	148	Workshop Supplies	\$ 3,000.00	\$ 1,538.93	\$ 2,000.00	\$ 2,088.97	\$ 2,000.00	2,786.90	\$ 2,000.00	0.00%
06	210	401	Capital - Buildings								
				\$ 39,500.00	\$ 22,658.85	\$ 32,900.00	\$ 24,252.07	\$ 32,688.00	\$ 32,809.39	\$ 51,480.00	57.49%
Environmental Spill											
06	219	001	Salaries		\$ 2,124.75	\$ -					
06	219	004	Payroll Overhead - CPP, EI, RRSP, WSIB,		\$ 350.02	\$ -					
06	219	005	Employee Benefits		\$ 9.78	\$ -					
06	219	024	Miscellaneous		\$ 101,031.36	\$ -					
				\$ -	\$ 103,515.91	\$ -	\$ -	\$ -			
Bridge & Culverts											
06	220	001	Salaries	\$ 16,500.00	\$ 4,752.12	\$ 16,500.00	\$ 12,421.25	\$ 17,160.00	16,522.64	\$ 18,400.00	7.23%
06	220	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 3,200.00	\$ 933.22	\$ 3,200.00	\$ 2,574.37	\$ 3,260.40	3,435.11	\$ 3,680.00	12.87%
06	220	005	Employee Benefits	\$ 100.00	\$ 18.06	\$ 100.00	\$ 53.47	\$ 100.00	118.70	\$ 100.00	0.00%
06	220	024	Miscellaneous-Amount reflected in line 145	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.00%
06	220	145	Materials & Supplies	\$ 19,000.00	\$ 12,371.02	\$ 17,000.00	\$ 22,291.85	\$ 17,000.00	16,604.73	\$ 21,000.00	23.53%
06	220	147	Contracted Services	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	-	\$ 5,000.00	0.00%

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				Budget 2020	2020 Actual	Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	% Budget 2022 VS 2023
				\$ 43,800.00	\$ 18,074.42	\$ 41,800.00	\$ 37,340.94	\$ 42,520.40	\$ 36,681.18	\$ 48,180.00	13.31%
Brushing & Timming											
06	221	001	Salaries	\$ 7,000.00	\$ 5,017.19	\$ 6,000.00	\$ 5,151.86	\$ 6,240.00	2,899.59	\$ 6,700.00	7.37%
06	221	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 1,000.00	\$ 991.56	\$ 1,000.00	\$ 929.58	\$ 1,060.80	526.77	\$ 1,340.00	26.32%
06	221	005	Employee Benefits	\$ 200.00	\$ 20.34	\$ 200.00	\$ 21.80	\$ 200.00	15.79	\$ 200.00	0.00%
06	221	024	Miscellaneous			\$ -	\$ -	\$ -	-		
06	221	145	Materials & Supplies	\$ 2,000.00	\$ 1,032.97	\$ 1,500.00	\$ 1,539.69	\$ 2,000.00	1,489.38	\$ 3,000.00	50.00%
06	221	147	Contracted Services	\$ 13,000.00	\$ 13,432.32	\$ 13,500.00	\$ 11,956.80	\$ 14,000.00	13,356.00	\$ 14,000.00	0.00%
				\$ 23,200.00	\$ 20,494.38	\$ 22,200.00	\$ 19,599.73	\$ 23,500.80	\$ 18,287.53	\$ 25,240.00	7.40%
Ditching											
06	222	001	Salaries	\$ 25,000.00	\$ 3,050.40	\$ 20,000.00	\$ 673.33	\$ 10,000.00	10,904.70	\$ 15,000.00	50.00%
06	222	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 2,800.00	\$ 520.03	\$ 2,800.00	\$ 141.39	\$ 2,000.00	2,174.41	\$ 3,000.00	50.00%
06	222	005	Employee Benefits	\$ 200.00	\$ 10.59	\$ 200.00	\$ 2.14	\$ 200.00	70.01	\$ 200.00	0.00%
06	222	024	Miscellaneous-Amount reflected in line 145	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.00%
06	222	145	Materials & Supplies/Miscellaneous	\$ 3,500.00	\$ -	\$ 1,000.00	\$ 1,337.13	\$ 2,500.00	-	\$ 2,500.00	0.00%
06	222	147	Contracted Services			\$ 2,500.00	\$ -	\$ 2,500.00	2,849.28	\$ 2,500.00	0.00%
				\$ 31,500.00	\$ 3,581.02	\$ 26,500.00	\$ 2,153.99	\$ 17,200.00	\$ 15,998.40	\$ 23,200.00	34.88%
Loosetop Maintenance											
06	223	001	Salaries	\$ 25,500.00	\$ 18,130.96	\$ 20,000.00	\$ 25,197.06	\$ 26,520.00	22,335.68	\$ 28,243.80	6.50%
06	223	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 4,600.00	\$ 3,646.41	\$ 3,800.00	\$ 5,402.54	\$ 5,569.20	4,636.70	\$ 5,648.76	1.43%
06	223	005	Employee Benefits	\$ 200.00	\$ 85.92	\$ 200.00	\$ 99.95	\$ 200.00	133.70	\$ 200.00	0.00%
06	223	024	Miscellaneous-Amount reflected in line 145	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.00%
06	223	145	Materials & Supplies/Miscellaneous	\$ 104,100.00	\$ 118,911.55	\$ 105,100.00	\$ 77,209.67	\$ 105,100.00	67,175.85	\$ 77,100.00	-26.64%
06	223	146	Dust Control Materials/Supplies	\$ 73,000.00	\$ 49,001.08	\$ 55,000.00	\$ 51,045.95	\$ 80,000.00	62,338.37	\$ 70,000.00	-12.50%
06	223	147	Contracted Services								
				\$ 207,400.00	\$ 189,775.92	\$ 184,100.00	\$ 158,955.17	\$ 217,389.20	\$ 156,620.30	\$ 181,192.56	-16.65%
Roadside Maintenance											
06	224	001	Salaries	\$ 66,500.00	\$ 91,202.79	\$ 70,000.00	\$ 77,942.02	\$ 85,000.00	73,815.27	\$ 90,525.00	6.50%
06	224	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 13,000.00	\$ 17,650.11	\$ 13,500.00	\$ 15,718.97	\$ 17,000.00	14,935.62	\$ 18,105.00	6.50%
06	224	005	Employee Benefits	\$ 200.00	\$ 355.27	\$ 500.00	\$ 387.83	\$ 500.00	475.78	\$ 500.00	0.00%
06	224	024	Miscellaneous-Amount reflected in line 145	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.00%
06	224	145	Materials & Supplies/Miscellaneous	\$ 13,000.00	\$ 13,746.58	\$ 62,000.00	\$ 2,557.36	\$ 12,000.00	5,080.57	\$ 20,000.00	66.67%
06	224	147	Contracted Services			\$ -	\$ -	\$ -	-		
				\$ 92,700.00	\$ 122,954.75	\$ 146,000.00	\$ 96,606.18	\$ 114,500.00	\$ 94,307.24	\$ 129,130.00	12.78%
Sanding/Salting											
06	225	001	Salaries	\$ 25,000.00	\$ 25,674.97	\$ 25,000.00	\$ 23,652.87	\$ 25,000.00	25,910.45	\$ 40,000.00	60.00%
06	225	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 4,800.00	\$ 4,911.15	\$ 4,800.00	\$ 4,487.80	\$ 4,800.00	5,068.71	\$ 8,000.00	66.67%
06	225	005	Employee Benefits	\$ 100.00	\$ 77.05	\$ 100.00	\$ 59.47	\$ 100.00	155.56	\$ 100.00	0.00%
06	225	024	Miscellaneous			\$ -	\$ -	\$ -	-		
06	225	145	Materials & Supplies	\$ 72,500.00	\$ 69,744.95	\$ 72,500.00	\$ 47,537.09	\$ 78,100.00	58,882.22	\$ 120,000.00	53.65%
06	225	147	Contracted Services			\$ -	\$ -	\$ -	-		
				\$ 102,400.00	\$ 100,408.12	\$ 102,400.00	\$ 75,737.23	\$ 108,000.00	\$ 90,016.94	\$ 168,100.00	55.65%
Snow Plowing											
06	226	001	Salaries	\$ 55,000.00	\$ 27,214.59	\$ 55,000.00	\$ 45,118.43	\$ 55,000.00	46,235.24	\$ 73,000.00	32.73%
06	226	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 10,500.00	\$ 5,379.10	\$ 10,000.00	\$ 8,743.56	\$ 10,000.00	9,342.00	\$ 14,600.00	46.00%

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				Budget 2020	2020 Actual	Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	% Budget 2022 VS 2023
06	226	005	Employee Benefits	\$ 200.00	\$ 109.77	\$ 200.00	\$ 139.00	\$ 200.00	273.31	\$ 200.00	0.00%
06	226	024	Miscellaneous-Amount reflected in line 145	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.00%
06	226	145	Materials & Supplies/Miscellaneous	\$ 10,100.00	\$ 9,661.21	\$ 10,100.00	\$ 7,951.61	\$ 10,100.00	6,121.66	\$ 10,100.00	0.00%
06	226	147	Contracted Services	\$ 35,000.00	\$ 27,920.40	\$ 35,000.00	\$ 34,385.14	\$ 45,000.00	49,654.95	\$ 40,608.00	-9.76%
				\$ 110,800.00	\$ 70,285.07	\$ 110,300.00	\$ 96,337.74	\$ 120,300.00	\$ 111,627.16	\$ 138,508.00	15.14%
Street Signs & Safety Equipment											
06	227	001	Salaries	\$ 6,000.00	\$ 1,688.06	\$ 3,500.00	\$ 4,448.18	\$ 3,500.00	5,763.39	3,727.50	6.50%
06	227	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 1,300.00	\$ 336.62	\$ 600.00	\$ 873.80	\$ 600.00	1,165.23	745.50	24.25%
06	227	005	Employee Benefits	\$ 2,500.00	\$ 6.99	\$ 100.00	\$ 10.71	\$ 100.00	37.77	100.00	0.00%
06	227	024	Miscellaneous	\$ 8,000.00	\$ 176.94	\$ 6,000.00	\$ 317.34	\$ 6,000.00	360.21	6,000.00	0.00%
06	227	145	Materials & Supplies	\$ 5,000.00	\$ 10,123.38	\$ 5,000.00	\$ 1,883.10	\$ 5,000.00	5,740.72	12,000.00	140.00%
06	227	147	Contracted Services			\$ -					
				\$ 22,800.00	\$ 12,331.99	\$ 15,200.00	\$ 7,533.13	\$ 15,200.00	\$ 13,067.32	\$ 22,573.00	48.51%
Vehicle overhead											
06	228	140	Motor Oil/Grease	\$ 3,500.00	\$ 2,976.90	\$ 3,500.00	\$ 3,399.33	\$ 3,500.00	9,846.35	3,727.50	6.50%
06	228	141	Fuel - Gas		\$ 1,219.98	\$ 1,000.00	\$ 1,308.45	\$ 1,000.00	3,101.91	2,000.00	100.00%
06	228	142	Fuel - Diesel	\$ 60,000.00	\$ 43,441.85	\$ 60,000.00	\$ 46,395.80	\$ 70,000.00	64,911.47	65,000.00	-7.14%
06	228	143	Filters	\$ 3,000.00	\$ 4,493.25	\$ 4,500.00	\$ 2,177.80	\$ 4,500.00	923.19	4,000.00	-11.11%
06	228	144	Licenses & Insurance	\$ 13,000.00	\$ 14,108.75	\$ 15,000.00	\$ 13,658.75	\$ 15,000.00	5,253.25	16,000.00	6.67%
06	228	145	Materials & Supplies		\$ 1,012.28	\$ 3,000.00	\$ 77.60	\$ 3,000.00		3,000.00	0.00%
06	228	300	Transfer to Reserves			\$ -	\$ -	\$ -			
				\$ 79,500.00	\$ 67,253.01	\$ 87,000.00	\$ 67,017.73	\$ 97,000.00	\$ 84,036.17	\$ 93,727.50	-3.37%
2002 Utility Trailer											
06	232	001	Salaries	\$ 100.00	\$ -	\$ 100.00			-		
06	232	004	Payroll Overhead - CPP, EI, RRSP, WSIB,			\$ -			-		
06	232	005	Employee Benefits			\$ -			-		
06	232	143	Maintenance Costs/Parts	\$ 100.00	\$ -	\$ 100.00		\$ 3,000.00	-	4,000.00	33.33%
				\$ 200.00	\$ -	\$ 200.00	\$ -	\$ 3,000.00	\$ -	\$ 4,000.00	33.33%
2020 Freightliner Plow Truck											
06	233	001	Salaries	\$ 3,000.00	\$ 1,069.32	\$ 2,500.00	\$ 2,532.53	\$ 3,500.00	2,072.18	2,500.00	-28.57%
06	233	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 550.00	\$ 215.56	\$ 500.00	\$ 531.65	\$ 700.00	436.46	500.00	-28.57%
06	233	005	Employee Benefits	\$ -	\$ 4.00	\$ -	\$ 9.68	\$ 20.00	13.17	10.00	-50.00%
06	233	143	Maintenance Costs/Parts	\$ 10,000.00	\$ 5,679.26	\$ 6,000.00	\$ 1,700.98	\$ 3,500.00	14,401.06	3,000.00	-14.29%
				\$ 13,550.00	\$ 6,968.14	\$ 9,000.00	\$ 4,774.84	\$ 7,720.00	\$ 16,922.87	\$ 6,010.00	-22.15%
2016 Ford F-250 Pickup											
06	235	001	Salaries	\$ 1,000.00	\$ 54.82	\$ 1,000.00	\$ -	\$ 1,000.00	87.36	1,000.00	0.00%
06	235	004	Payroll Overhead - CPP, EI, RRSP, WSIB,		\$ 11.01	\$ -	\$ -	\$ -	18.40		
06	235	005	Employee Benefits		\$ 0.25	\$ -	\$ -	\$ -	0.55		
06	235	141	Fuel - Gas	\$ 5,000.00	\$ 4,474.30	\$ 5,000.00	\$ 3,472.62	\$ 7,000.00	9,471.09	6,000.00	-14.29%
06	235	143	Maintenance Costs/Parts	\$ 2,400.00	\$ 2,325.09	\$ 2,400.00	\$ 2,279.07	\$ 2,400.00	2,110.48	2,500.00	4.17%
06	235	144	Licenses & Insurance	\$ 150.00		\$ -	\$ -	\$ -			
				\$ 8,550.00	\$ 6,865.47	\$ 8,400.00	\$ 5,751.69	\$ 10,400.00	\$ 11,687.88	\$ 9,500.00	-8.65%
2019 Freightliner											
06	237	001	Salaries	\$ 3,000.00	\$ 2,406.98	\$ 3,000.00	\$ 2,578.48	\$ 3,200.00	3,197.15	3,408.00	6.50%
06	237	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 550.00	\$ 480.99	\$ 550.00	\$ 545.22	\$ 550.00	653.83	681.60	23.93%

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				Budget 2020	2020 Actual	Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	% Budget 2022 VS 2023
06	237	005	Employee Benefits	\$ 2,500.00	\$ 9.11	\$ 100.00	\$ 6.62	\$ 100.00	21.54	\$ 100.00	0.00%
06	237	143	Maintenance Costs/Parts	\$ 4,000.00	\$ 3,412.85	\$ 6,000.00	\$ 2,789.93	\$ 7,500.00	11,739.68	\$ 4,000.00	-46.67%
06	237	144	Licenses & Insurance			\$ -					
				\$ 10,050.00	\$ 6,309.93	\$ 9,650.00	\$ 5,920.25	\$ 11,350.00	\$ 15,612.20	\$ 8,189.60	-27.84%
CAT Backhoe											
06	238	001	Salaries	\$ 2,000.00	\$ 1,104.83	\$ 2,000.00	\$ 706.33	\$ 2,000.00	2,071.04	\$ 2,130.00	6.50%
06	238	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 150.00	\$ 221.51	\$ 150.00	\$ 141.22	\$ 150.00	443.71	\$ 426.00	184.00%
06	238	005	Employee Benefits	\$ 25.00	\$ 5.03	\$ 25.00	\$ 2.14	\$ 25.00	12.17	\$ 25.00	0.00%
06	238	143	Maintenance Costs/Parts	\$ 2,500.00	\$ 4,712.74	\$ 4,000.00	\$ 78.59	\$ 8,000.00	8,446.39	\$ 3,500.00	-56.25%
				\$ 4,675.00	\$ 6,044.11	\$ 6,175.00	\$ 928.28	\$ 10,175.00	\$ 10,973.31	\$ 6,081.00	-40.24%
2002 John Deere Backhoe											
06	239	001	Salaries	\$ 2,000.00	\$ 691.94	\$ 2,000.00	\$ 986.32	\$ 2,000.00	1,748.88	\$ 2,000.00	0.00%
06	239	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 150.00	\$ 141.31	\$ 150.00	\$ 202.82	\$ 150.00	338.98	\$ 150.00	0.00%
06	239	005	Employee Benefits	\$ 25.00	\$ 3.04	\$ 25.00	\$ 3.16	\$ 25.00	11.49	\$ 25.00	0.00%
06	239	143	Maintenance Costs/Parts	\$ 2,500.00	\$ 711.24	\$ 2,000.00	\$ 329.70	\$ 2,000.00	1,179.85	\$ 2,500.00	25.00%
				\$ 4,675.00	\$ 1,547.53	\$ 4,175.00	\$ 1,522.00	\$ 4,175.00	\$ 3,279.20	\$ 4,675.00	11.98%
2001 New Holland Tractor											
06	240	001	Salaries	\$ 200.00	\$ 95.60	\$ 200.00	\$ 82.80	\$ 200.00	116.48	\$ 200.00	0.00%
06	240	004	Payroll Overhead - CPP, EI, RRSP, WSIB,		\$ 19.83	\$ -	\$ 17.42	\$ -	24.84	\$ 40.00	
06	240	005	Employee Benefits			\$ -	\$ 0.37	\$ -	0.77	\$ 10.00	
06	240	143	Maintenance Costs/Parts	\$ 500.00		\$ 500.00		\$ 500.00		\$ 500.00	0.00%
				\$ 700.00	\$ 115.43	\$ 700.00	\$ 100.59	\$ 700.00	\$ 142.09	\$ 750.00	7.14%
2008 Sterling Plow Truck											
06	241	001	Salaries	\$ 2,000.00	\$ 1,190.33	\$ -	\$ -		-		
06	241	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 380.00	\$ 238.66	\$ -	\$ -		-		
06	241	005	Employee Benefits		\$ 2.59	\$ -	\$ -		-		
06	241	143	Maintenance Costs/Parts	\$ 2,000.00	\$ 2,939.78	\$ -	\$ -		-		
06	241	144	Licenses & Insurance			\$ -	\$ -		-		
				\$ 4,380.00	\$ 4,371.36	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2006 3 Point Hitch Trailer											
06	242	001	Salaries	\$ 500.00		\$ 500.00	\$ 85.83	\$ 500.00	786.24	\$ 532.50	6.50%
06	242	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 25.00		\$ 25.00	\$ 18.06	\$ 25.00	167.64	\$ 106.50	326.00%
06	242	005	Employee Benefits			\$ -	\$ 0.45	\$ 10.00	5.13	\$ 10.00	0.00%
06	242	143	Maintenance Costs/Parts	\$ 1,000.00	\$ 305.28	\$ 1,000.00	\$ 821.20	\$ 1,000.00	518.98	\$ 1,000.00	0.00%
				\$ 1,525.00	\$ 305.28	\$ 1,525.00	\$ 925.54	\$ 1,535.00	\$ 1,477.99	\$ 1,649.00	7.43%
885 Case Backhoe at Transfer Station											
06	243	001	Salaries	\$ 2,000.00	\$ 2,101.55	\$ 2,500.00	\$ 3,190.75	\$ 2,500.00	2,494.87	\$ 2,662.50	6.50%
06	243	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 375.00	\$ 409.22	\$ 375.00	\$ 571.23	\$ 375.00	527.86	\$ 532.50	42.00%
06	243	005	Employee Benefits		\$ 7.67	\$ -	\$ 12.28	\$ 10.00	13.49	\$ 10.00	0.00%
06	243	143	Maintenance Costs/Parts	\$ 6,000.00	\$ 384.93	\$ 4,000.00	\$ 2,080.66	\$ 8,000.00	13,749.53	\$ 12,000.00	50.00%
				\$ 8,375.00	\$ 2,903.37	\$ 6,875.00	\$ 5,854.92	\$ 10,885.00	\$ 16,785.75	\$ 15,205.00	39.69%
2009 Sterling Plow Truck Expenditures											
06	244	001	Salaries	\$ 5,000.00	\$ 3,725.60	\$ -	\$ -	\$ -	-		
06	244	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 950.00	\$ 732.72	\$ -	\$ -	\$ -	-		
06	244	005	Employee Benefits	\$ 25.00	\$ 9.86	\$ -	\$ -	\$ -	-		

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				Budget 2020	2020 Actual	Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	% Budget 2022 VS 2023	
06	244	143	Maintenance Costs/Parts	\$ 5,000.00	\$ 3,496.89	\$ -	\$ -	\$ -	-			
06	244	144	Licenses & Insurance			\$ -						
06	244	149	Tires			\$ -						
				\$ 10,975.00	\$ 7,965.07	\$ -	\$ -	\$ -	\$ -	\$ -		
Hardtop Maintenance												
06	245	001	Salaries	\$ 5,000.00		\$ 5,000.00	\$ -	\$ 5,500.00	-	\$ 7,500.00	36.36%	
06	245	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 1,450.00		\$ 1,450.00	\$ -	\$ 1,450.00	-	\$ 1,500.00	3.45%	
06	245	005	Employee Benefits	\$ 100.00		\$ 100.00	\$ -	\$ 100.00	-	\$ 100.00	0.00%	
06	245	024	Miscellaneous			\$ -	\$ -	\$ -				
06	245	145	Materials & Supplies	\$ 7,500.00	\$ 8,759.41	\$ 9,000.00	\$ 6,969.24	\$ 10,000.00	-	\$ 25,000.00	150.00%	
06	245	147	Contracted Services	\$ 20,000.00	\$ 14,230.88	\$ 20,000.00	\$ 15,435.21	\$ 20,000.00	19,616.61	\$ 20,000.00	0.00%	
				\$ 34,050.00	\$ 22,990.29	\$ 35,550.00	\$ 22,404.45	\$ 37,050.00	\$ 19,616.61	\$ 54,100.00	46.02%	
2009 F550 Truck & Plow												
06	246	001	Salaries	\$ 2,500.00	\$ 1,902.10	\$ 2,000.00	\$ 207.00	\$ 2,000.00	975.14	\$ 2,000.00	0.00%	
06	246	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 550.00	\$ 372.24	\$ 345.00	\$ 41.45	\$ 345.00	173.37	\$ 345.00	0.00%	
06	246	005	Employee Benefits	\$ 25.00	\$ 7.95	\$ 25.00	\$ 0.57	\$ 25.00	4.97	\$ 25.00	0.00%	
06	246	143	Maintenance Costs/Parts	\$ 5,000.00	\$ 4,530.44	\$ 3,500.00	\$ 1,334.16	\$ 3,500.00	1,307.60	\$ 3,500.00	0.00%	
06	246	144	Licenses & Insurance			\$ -	\$ -					
				\$ 8,075.00	\$ 6,812.73	\$ 5,870.00	\$ 1,583.18	\$ 5,870.00	\$ 2,461.08	\$ 5,870.00	0.00%	
2011 Chev Silverado												
06	247	001	Salaries	\$ 500.00	\$ 160.62	\$ 500.00	\$ 82.80	\$ 500.00	131.04	\$ 500.00	0.00%	
06	247	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 50.00	\$ 32.20	\$ 50.00	\$ 17.41	\$ 50.00	12.41	\$ 50.00	0.00%	
06	247	005	Employee Benefits		\$ 0.18	\$ 25.00	\$ 0.56	\$ 25.00	0.38	\$ 25.00	0.00%	
06	247	141	Fuel - Gas	\$ 2,000.00	\$ 1,290.06	\$ 2,000.00	\$ 610.43	\$ 2,000.00	-	\$ 2,000.00	0.00%	
06	247	143	Maintenance Costs/Parts	\$ 2,000.00	\$ 1,016.22	\$ 3,000.00	\$ 441.96	\$ 2,000.00	223.85	\$ 3,200.00	60.00%	
06	247	144	Licenses & Insurance			\$ -						
				\$ 4,550.00	\$ 2,499.28	\$ 5,575.00	\$ 1,153.16	\$ 4,575.00	\$ 367.68	\$ 5,775.00	26.23%	
Cat Grader												
06	248	001	Salaries	\$ 2,000.00	\$ 688.54	\$ 2,000.00	\$ -	\$ 2,000.00	-	\$ 2,000.00	0.00%	
06	248	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 400.00	\$ 138.06	\$ 385.00	\$ -	\$ 350.00	-	\$ 350.00	0.00%	
06	248	005	Employee Benefits	\$ 25.00	\$ 2.23	\$ 25.00	\$ -	\$ 25.00	-	\$ 25.00	0.00%	
06	248	141	Fuel - Gas	\$ 2,500.00		\$ -	\$ -	\$ -	-	\$ -		
06	248	143	Maintenance Costs/Parts	\$ 5,000.00	\$ 5,028.27	\$ 5,000.00	\$ 2,071.86	\$ 6,000.00	8,717.40	\$ 6,000.00	0.00%	
06	248	144	Licenses & Insurance			\$ -						
				\$ 9,925.00	\$ 5,857.10	\$ 7,410.00	\$ 2,071.86	\$ 8,375.00	\$ 8,717.40	\$ 8,375.00	0.00%	
2021 Freightliner												
06	250	001	Salaries			\$ 2,000.00	\$ 2,297.04	\$ 2,500.00	2,258.13	\$ 2,662.50	6.50%	
06	250	004	Payroll Overhead - CPP, EI, RRSP, WSIB,			\$ 380.00	\$ 443.27	\$ 500.00	467.76	\$ 532.50	6.50%	
06	250	005	Employee Benefits			\$ -	\$ 8.94	\$ 10.00	14.42	\$ 15.00	50.00%	
06	250	143	Maintenance Costs/Parts			\$ 10,000.00	\$ 17,279.79	\$ 2,000.00	2,119.89	\$ 2,000.00	0.00%	
						\$ 12,380.00	\$ 20,029.04	\$ 5,010.00	\$ 4,860.20	\$ 5,210.00	3.99%	
Balsam Road												
06	605	001	Salaries			\$ -		\$ 15,000.00	16,708.01	1,000.00	-93.33%	
06	605	004	Payroll Overhead - CPP, EI, RRSP, WSIB,			\$ -		\$ 3,200.00	3,052.38	200.00	-93.75%	
06	605	005	Employee Benefits			\$ -		\$ 75.00	99.97	50.00	-33.33%	

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				Budget 2020	2020 Actual	Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	% Budget 2022 VS 2023
06	605	024	Miscellaneous			\$ -		\$ -			
06	605	145	Materials & Supplies			\$ -		\$ -			
06	605	424	Capital - Hardtop			\$ -					
06	605	425	Balsam Road Capital - Gravel			\$ -					
Blackwater (2017 & 2018) and Balsam (2020) Road Expenditures						\$ -	\$ -	\$ 18,275.00	\$ 19,860.36	\$ 1,250.00	-93.16%
06	608	001	Salaries		\$ 23,394.15	\$ -					
06	608	004	Payroll Overhead - CPP, EI, RRSP, WSIB,		\$ 4,687.82	\$ -					
06	608	005	Employee Benefits		\$ 73.64	\$ -					
06	608	024	Miscellaneous		\$ 9,563.80	\$ -					
06	608	145	Materials & Supplies		\$ -	\$ -					
06	608	424	Capital - Hardtop		\$ -	\$ -					
06	608	425	Capital - Gravel		\$ -	\$ -					
				\$ -	\$ 37,719.41	\$ -	\$ -	\$ -	\$ -	\$ -	
Broad Bent Road											
06	610	001	Salaries		\$ 22,765.24	\$ -				1,000.00	
06	610	004	Payroll Overhead - CPP, EI, RRSP, WSIB,		\$ 4,489.57	\$ -				200.00	
06	610	005	Employee Benefits		\$ 64.08	\$ -				50.00	
06	610	024	Miscellaneous		\$ -	\$ -				1,000.00	
06	610	145	Materials & Supplies		\$ -	\$ -					
06	610	424	Capital - Hardtop		\$ -	\$ -					
06	610	425	Capital - Gravel		\$ -	\$ -					
				\$ -	\$ 27,318.89	\$ -	\$ -	\$ -	\$ -	2,250.00	
Centre Road Construction											
06	618	001	Salaries		\$ -	\$ 11,500.00		\$ -		28,900.00	
06	618	004	Payroll Overhead - CPP, EI, RRSP, WSIB,		\$ -	\$ 966.67		\$ -		5,780.00	
06	618	005	Employee Benefits		\$ -	\$ 150.00		\$ -		300.00	
06	618	024	Miscellaneous		\$ -	\$ -		\$ -			
06	618	145	Materials & Supplies		\$ -	\$ -		\$ -			
06	618	424	Capital - Hardtop		\$ -	\$ -		\$ -			
06	618	425	Capital - Gravel		\$ -	\$ -		\$ -			
06	618	428	Capital - Consult Service		\$ -	\$ -		\$ -			
				\$ -	\$ -	\$ 12,616.67	\$ -	\$ -	\$ -	34,980.00	
Hardies Road											
06	624	001	Salaries		\$ -	\$ -	\$ 1,021.20				
06	624	004	Payroll Overhead - CPP, EI, RRSP, WSIB,		\$ -	\$ -	\$ 214.82				
06	624	005	Employee Benefits		\$ -	\$ -	\$ 4.74				
06	624	024	Miscellaneous		\$ -	\$ -					
06	624	145	Materials & Supplies		\$ -	\$ -					
06	624	424	Capital - Hardtop		\$ -	\$ -					
06	624	425	Capital - Gravel		\$ -	\$ -					
06	624	428	Capital - Consult Service		\$ -	\$ -					
				\$ -	\$ -	\$ -	\$ 1,240.76	\$ -	\$ -	\$ -	
Hurdville Road Expenditures											
06	634	001	Salaries		\$ -	\$ -					

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				Budget 2020	2020 Actual	Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	% Budget 2022 VS 2023
06	634	004	Payroll Overhead - CPP, EI, RRSP, WSIB,			\$ -					
06	634	005	Employee Benefits			\$ -					
06	634	024	Miscellaneous		\$ 9,482.40	\$ -					
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			\$ -					
				\$ -	\$ 9,482.40	\$ -	\$ -	\$ -	\$ -	\$ -	
<u>Inn Road</u>											
06	635	001	Salaries			\$ -		\$ 7,000.00	6,389.21		-100.00%
06	635	004	Payroll Overhead - CPP, EI, RRSP, WSIB,			\$ -		\$ 1,500.00	1,265.20		-100.00%
06	635	005	Employee Benefits			\$ -		\$ 200.00	41.33		-100.00%
06	635	024	Miscellaneous			\$ -		\$ -			
06	635	145	Materials & Supplies			\$ -		\$ -			
06	635	424	Capital - Construction - Roads - Hardtop			\$ -					
06	635	425	Capital - Construction - Roads - Gravel			\$ -					
06	635	428	Capital - Consult Service			\$ -					
				\$ -	\$ -	\$ -	\$ -	\$ 8,700.00	\$ 7,695.74	\$ -	-100.00%
<u>Lakeside Drive Expenditures</u>											
06	641	001	Lakeside Drive Salaries		\$ 997.44	\$ -				\$ 1,000.00	
06	641	004	Payroll Overhead - CPP, EI, RRSP, WSIB,		\$ 199.99	\$ -				\$ 200.00	
06	641	005	Employee Benefits		\$ 4.79	\$ -				\$ 10.00	
06	641	024	Miscellaneous			\$ -				\$ 750.00	
06	641	145	Materials & Supplies			\$ -					
06	641	424	Capital - Hardtop			\$ -					
06	641	425	Capital - Gravel			\$ -					
06	641	428	Capital - Consult Service			\$ -					
				\$ -	\$ 1,202.22	\$ -	\$ -	\$ -	\$ -	\$ 1,960.00	
<u>COVID-19</u>											
06	644	001	Salaries		\$ 17,532.79	\$ -					
06	644	004	Payroll Overhead - CPP, EI, RRSP, WSIB,		\$ 4,363.80	\$ -					
06	644	005	Employee Benefits		\$ 78.69	\$ -					
06	644	024	Miscellaneous		\$ 30,986.92	\$ 43,000.00	\$ 21,068.36				
06	644	145	Materials & Supplies			\$ -	\$ 2,909.23				
06	644	423	Capital - Construction			\$ -					
06	644	425	Capital - Gravel			\$ -					
				\$ -	\$ 52,962.20	\$ 43,000.00	\$ 23,977.59	\$ -	\$ -	\$ -	
<u>Lyndsey Lane</u>											
06	647	001	Salaries			\$ 11,500.00	\$ 11,742.24				
06	647	004	Payroll Overhead - CPP, EI, RRSP, WSIB,			\$ 966.67	\$ 2,339.42				
06	647	145	Materials & Supplies			\$ -	\$ -				
				\$ -	\$ -	\$ 12,466.67	\$ 14,081.66	\$ -	\$ -	\$ -	
<u>McKellar Lake Road</u>											
06	657	001	Salaries		\$ -	\$ 11,500.00	\$ 19,681.05				
06	657	004	Payroll Overhead - CPP, EI, RRSP, WSIB,			\$ 966.67	\$ 4,056.56				

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				Budget 2020	2020 Actual	Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	% Budget 2022 VS 2023
06	657	005	Employee Benefits			\$ 150.00	\$ 72.79				
06	657	024	Miscellaneous			\$ -					
06	657	145	Materials & Supplies	\$ -		\$ -					
06	657	424	Capital - Hardtop			\$ -					
				\$ -	\$ -	\$ 12,616.67	\$ 23,810.40	\$ -	\$ -	\$ -	
Tait Island											
06	684	001	Salaries					\$ 9,000.00	12,185.44	1,000.00	-88.89%
06	684	004	Payroll Overhead - CPP, EI, RRSP, WSIB,					\$ 1,900.00	2,538.15	200.00	-89.47%
06	684	005	Employee Benefits					\$ 200.00	81.09	10.00	-95.00%
06	684	024	Miscellaneous							-	
06	684	145	Materials & Supplies			\$ -				-	
06	684	424	Capital - Hardtop			\$ -					
06	684	425	Capital - Gravel			\$ -					
06	684	428	Capital - Consult Service								
				\$ -	\$ -	\$ -	\$ -	\$ 11,100.00	\$ 14,804.68	\$ 1,210.00	-89.10%
Bailey Subdivision											
06	693	001	Salaries			\$ -	\$ 2,001.98				
06	693	004	Payroll Overhead - CPP, EI, RRSP, WSIB,			\$ -	\$ 416.25				
06	693	005	Employee Benefits			\$ -	\$ 8.35				
06	693	424	Bailey Subdivision Road Upgrade -Capital			\$ -	\$ -				
				\$ -	\$ -	\$ -	\$ 2,426.58	\$ -	\$ -	\$ -	
Craigmore Subdivision											
06	694	001	Salaries			\$ -	\$ 17,104.57	\$ 4,000.00	262.08		-100.00%
06	694	004	Payroll Overhead - CPP, EI, RRSP, WSIB,			\$ -	\$ 3,423.44	\$ 800.00	55.88		-100.00%
06	694	005	Employee Benefits			\$ -	\$ 231.33		1.72		
06	694	424	Craigmore Subdivision Road Upgrade-Capit			\$ -	\$ -				
				\$ -	\$ -	\$ -	\$ 20,759.34	\$ 4,800.00	\$ 319.68		-100.00%
Inholmes Bridge Expenditures											
06	700	001	Salaries	\$ 1,000.00		\$ -		\$ 6,000.00	588.08	15,000.00	150.00%
06	700	004	Payroll Overhead - CPP, EI, RRSP, WSIB,			\$ -		\$ 1,300.00	98.27	3,000.00	130.77%
06	700	005	Employee Benefits			\$ -		\$ 250.00	3.44	300.00	20.00%
06	700	024	Miscellaneous	\$ 3,000.00		\$ -		\$ -			
06	700	145	Materials & Supplies			\$ -		\$ -			
06	700	423	Capital - Construction - Inholmes			\$ -					
06	700	428	Capital - Consult Service			\$ -					
				\$ 4,000.00	\$ -	\$ -	\$ -	\$ 7,550.00	\$ 689.79	\$ 18,300.00	142.38%
Fords Bridge											
06	701	001	Salaries								
06	701	004	Payroll Overhead - CPP, EI, RRSP, WSIB,								
06	701	005	Employee Benefits								
06	701	024	Miscellaneous							\$ 3,000.00	
06	701	145	Materials & Supplies								
06	701	427	Capital - Fords Bridge								
06	701	428	Capital - Consult Service								

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				Budget 2020	2020 Actual	Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	% Budget 2022 VS 2023
Grey Owl Bridge/Walking Trail Bridge				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00	
06	702	001	Salaries			\$ -		\$ -			
06	702	004	Payroll Overhead - CPP, EI, RRSP, WSIB,			\$ -		\$ -			
06	702	005	Employee Benefits			\$ -		\$ -			
06	702	024	Miscellaneous			\$ 3,000.00		\$ -		\$ 3,000.00	
06	702	145	Materials & Supplies			\$ -		\$ -			
06	702	428	Capital - Consult Service			\$ -		\$ -			
06	702	429	Capital - Transportation			\$ -		\$ -			
				\$ -	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ 3,000.00	
Blackwater Bridge											
06	703	001	Salaries			\$ -					
06	703	004	Payroll Overhead - CPP, EI, RRSP, WSIB,			\$ -					
06	703	005	Employee Benefits			\$ -					
06	703	024	Miscellaneous			\$ 3,000.00				3,000.00	
06	703	145	Materials & Supplies			\$ -					
06	703	428	Capital - Consult Service			\$ -					
06	703	429	Capital - Transportation			\$ -					
				\$ -	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ 3,000.00	
Moffat (Squaw) Lake Culvert											
06	704	001	Salaries			\$ -					
06	704	004	Payroll Overhead - CPP, EI, RRSP, WSIB,			\$ -					
06	704	005	Employee Benefits			\$ -					
06	704	024	Miscellaneous			\$ 3,000.00				3,000.00	
06	704	145	Materials & Supplies			\$ -					
06	704	428	Capital - Consult Service			\$ -					
06	704	429	Capital - Transportation			\$ -					
				\$ -	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ 3,000.00	
Hurdville Bridge											
06	704	001	Salaries	\$ 1,000.00		\$ -					
06	704	004	Payroll Overhead - CPP, EI, RRSP, WSIB,			\$ -					
06	704	005	Employee Benefits			\$ -					
06	704	024	Miscellaneous			\$ 3,000.00				3,000.00	
06	704	145	Materials & Supplies	\$ 500.00		\$ -					
06	704	428	Capital - Consult Service			\$ -					
06	704	429	Capital - Transportation			\$ -					
				\$ 1,500.00	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ 3,000.00	
Street Lighting											
07	229	008	Hydro	\$ 2,200.00	\$ 1,734.90	\$ 2,200.00	\$ 1,857.21	\$ 1,800.00	2,027.06	\$ 1,900.00	5.56%
07	229	145	Materials & Supplies			\$ -	\$ -	\$ -			
07	229	147	Contracted Services	\$ 5,000.00	\$ 2,155.29	\$ 5,000.00	\$ 999.78	\$ 6,000.00	-	\$ 1,500.00	-75.00%
07	229	300	Transfer to Reserves			\$ -		\$ -			
07	229	429	Capital - Streetlight			\$ -		\$ -			
				\$ 7,200.00	\$ 3,890.19	\$ 7,200.00	\$ 2,856.99	\$ 7,800.00	\$ 2,027.06	\$ 3,400.00	-56.41%

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				Budget 2020	2020 Actual	Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	% Budget 2022 VS 2023
Transportation Department Expenses				\$ 1,003,255.00	\$ 1,056,864.97	\$ 1,145,685.01	\$ 840,111.08	\$ 1,076,393.40	\$ 923,490.13	\$ 1,210,679.41	12.48%
Environmental Protection and Preservation Department											
Revenue											
08	104	543	Transfer Station Fees	\$ 5,000.00	\$ 5,197.87	\$ 5,000.00	\$ 5,871.02	\$ 5,000.00	5,383.36	\$ 5,000.00	0.00%
08	104	567	Tire Stewardship Revenue			\$ -	\$ -	\$ -			
08	104	568	Electronic Stewardship Revenue	\$ 2,000.00	\$ 2,799.00	\$ 2,800.00	\$ 1,585.25	\$ 2,800.00	-		-100.00%
08	104	569	WDO Blue Box Grant	\$ 20,394.00	\$ 20,969.96	\$ 20,394.00	\$ 35,182.38	\$ 34,000.00	30,915.25	\$ 28,968.00	-14.80%
08	104	571	Scrap Metal Revenue	\$ 8,500.00	\$ 8,428.13	\$ 8,500.00		\$ 8,500.00	18,047.67	\$ 8,500.00	0.00%
Total Environmental Protection and Preservation Revenue				-\$ 35,894.00	-\$ 37,394.96	-\$ 36,694.00	-\$ 42,638.65	-\$ 50,300.00	-\$ 54,346.28	-\$ 42,468.00	-15.57%
Waste Management Expenditures											
08	300	001	Salaries	\$ 40,000.00	\$ 47,670.97	\$ 48,000.00	\$ 46,879.12	\$ 49,920.00	48,324.94	\$ 56,000.00	12.18%
08	300	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 5,200.00	\$ 6,046.81	\$ 600.00	\$ 6,261.24	\$ 7,488.00	6,231.33	\$ 8,400.00	12.18%
08	300	005	Employee Benefits	\$ -	\$ 28.55	\$ 100.00	\$ 79.42	\$ 100.00	31.66	\$ 100.00	0.00%
08	300	007	Telephone	\$ 600.00	\$ 480.57	\$ 600.00	\$ 562.59	\$ 600.00	531.70	\$ 600.00	0.00%
08	300	008	Hydro	\$ 2,500.00	\$ 1,945.72	\$ 2,500.00	\$ 1,988.82	\$ 2,500.00	2,028.21	\$ 2,500.00	0.00%
08	300	015	Courses & Training	\$ 500.00		\$ 500.00	\$ -	\$ 500.00	-	\$ 500.00	0.00%
08	300	021	Consultant Services			\$ -	\$ -	\$ -	-		
08	300	024	Miscellaneous	\$ 200.00		\$ 200.00	\$ 50.00	\$ 200.00	-	\$ 200.00	0.00%
08	300	120	Household Hazardous Waste			\$ -	\$ -	\$ -	-		
08	300	124	Monitoring Program	\$ 3,000.00	\$ 3,437.06	\$ 3,400.00	\$ 2,824.53	\$ 3,400.00	2,237.57	\$ 3,400.00	0.00%
08	300	125	Closure Expenses			\$ -	\$ -	\$ -	-		
08	300	126	Landfill Closure Accrual			\$ -	\$ -	\$ -	-		
08	300	143	Maintenance Costs/Parts	\$ 1,000.00		\$ 1,200.00	\$ 46.60	\$ 1,200.00	-	\$ 1,200.00	0.00%
08	300	145	Materials & Supplies	\$ 2,500.00		\$ 2,000.00	\$ -	\$ 2,000.00	-	\$ 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								
				\$ 55,500.00	\$ 59,609.68	\$ 59,100.00	\$ 58,692.32	\$ 67,908.00	\$ 59,385.41	\$ 74,900.00	10.30%
Waste Collection & Disposal											
08	300	120	Household Hazardous Waste	\$ 14,000.00	\$ 11,431.55	\$ 14,300.00	\$ 18,861.86	\$ 15,000.00	14,108.30	\$ 15,000.00	0.00%
08	301	030	Contracted Services/Annual Levy	\$ 14,000.00	\$ 14,445.88	\$ 14,000.00	\$ 14,590.34	\$ 15,000.00	14,736.24	\$ 15,000.00	0.00%
08	301	119	Scrap Metal Contract	\$ 5,000.00	\$ 2,558.40	\$ 3,500.00	\$ -	\$ 3,500.00	-	\$ 3,500.00	0.00%
08	301	121	Recycling Contract	\$ 22,000.00	\$ 34,144.44	\$ 34,000.00	\$ 17,820.89	\$ 34,000.00	20,624.83	\$ 30,000.00	-11.76%
08	301	122	Waste Hauling Contract	\$ 24,000.00	\$ 26,229.61	\$ 27,000.00	\$ 30,652.99	\$ 27,000.00	31,313.30	\$ 30,000.00	11.11%
08	301	123	Waste Tipping Fees	\$ 70,000.00	\$ 77,480.96	\$ 78,000.00	\$ 80,714.24	\$ 80,000.00	78,484.72	\$ 80,000.00	0.00%
08	301	410	Contra Capital Recycling			\$ -	\$ -				
08	301	418	Amortization - Recycling			\$ -	\$ -				
				\$ 149,000.00	\$ 166,290.84	\$ 170,800.00	\$ 162,640.32	\$ 174,500.00	\$ 159,267.39	\$ 173,500.00	-0.57%

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				Budget 2020	2020 Actual	Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	% Budget 2022 VS 2023
Environmental Protection and Preservation											
14	411	030	Lake Stewardship Committee	\$ -	\$ 3,296.00	\$ 6,000.00	\$ 3,700.19	\$ 12,165.00	10,331.93	\$ 3,450.00	-71.64%
14	411	030	ICECAP	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 14,500.00	\$ 8,000.00	-\$ 6,500.00	\$ -	-100.00%
14	411	037	Georgian Bay Biosphere Research	\$ 1,100.00		\$ 1,100.00	\$ -	\$ 4,915.00	4,915.00	\$ 5,260.00	7.02%
14	412	038	Manitouwabing Lake Conservancy/Lake Steward	\$ 4,700.00	\$ -	\$ 4,700.00	\$ 8,615.77	\$ 5,000.00	4,246.47	8,000.00	60.00%
				\$ 13,800.00	\$ 11,296.00	\$ 19,800.00	\$ 26,815.96	\$ 30,080.00	\$ 12,993.40	\$ 16,710.00	-44.45%
Total Environmental Expenditures				\$ 218,300.00	\$ 237,196.52	\$ 249,700.00	\$ 248,148.60	\$ 272,488.00	\$ 231,646.20	\$ 265,110.00	-2.71%
Health Care											
Revenue											
09	104	584	Transfer from Reserve - Health Care			\$ -	\$ 30,000.00	\$ -			
09	104	588	Transfer from Reserve - Cemetery			\$ -					
Total Health Care Revenue						\$ -	-\$ 30,000.00	\$ -	\$ -	\$ -	
Expenses											
Land Ambulance											
09	320	030	EMS Ambulance Annual Levy	\$ 198,508.00	\$ 201,901.86	\$ 204,713.00	\$ 204,713.40	\$ 217,955.97	217,955.91	228,488.30	4.83%
				\$ 198,508.00	\$ 201,901.86	\$ 204,713.00	\$ 204,713.40	\$ 217,955.97	\$ 217,955.91	\$ 228,488.30	4.83%
North Bay Parry Sound Health Unit											
09	330	030	North Bay Parry Sound Health Unit Annual	\$ 41,643.00	\$ 38,290.25	\$ 38,290.00	\$ 38,290.32	\$ 39,547.82	39,547.82	\$ 40,956.92	3.56%
				\$ 41,643.00	\$ 38,290.25	\$ 38,290.00	\$ 38,290.32	\$ 39,547.82	\$ 39,547.82	\$ 40,956.92	3.56%
Cemetery Service											
09	335	001	Salaries	\$ 6,500.00	\$ 4,900.86	\$ 6,000.00	\$ 5,654.96	\$ 6,240.00	5,028.23	\$ 6,645.60	6.50%
09	335	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 1,200.00	\$ 990.12	\$ 1,000.00	\$ 1,121.28	\$ 1,248.00	1,072.10	\$ 1,329.12	6.50%
09	335	005	Employee Benefits	\$ 20.00	\$ 21.52	\$ 20.00	\$ 22.56	\$ 20.00	31.13	\$ 40.00	100.00%
09	335	024	Miscellaneous	\$ 100.00		\$ 100.00	\$ -	\$ 100.00	-	\$ 100.00	0.00%
09	335	050	Donation/Honourarium	\$ -		\$ -	\$ -	\$ -			
09	335	141	Fuel - Gas	\$ 500.00		\$ 500.00	\$ -	\$ 500.00	-	\$ 500.00	0.00%
09	335	145	Materials & Supplies	\$ 2,500.00		\$ 2,500.00	\$ -	\$ 2,500.00	-	\$ 2,500.00	0.00%
09	335	300	Transfer to Reserves				\$ 1,000.00	\$ -			
09	335	403	Capital - Equipment								
09	335	411	Contra Capital - Cemetery								
09	335	419	Amortization - Cemetery								
				\$ 10,820.00	\$ 5,912.50	\$ 10,120.00	\$ 7,798.80	\$ 10,608.00	\$ 6,131.46	\$ 11,114.72	4.78%
West Parry Sound Health Centre											
09	351	127	West Parry Sound Health Centre - Donatio			\$ -	\$ -	\$ -			
				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to Reserves											
09	351	300	Transfer to Reserves			\$ -	\$ -	\$ -			

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	Budget 2020	2020 Actual	Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	% Budget 2022 VS 2023
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Health Care Expenditures	\$ 250,971.00	\$ 246,104.61	\$ 253,123.00	\$ 250,802.52	\$ 268,111.79	\$ 263,635.19	\$ 280,559.94	4.64%

Social Services

Revenue											
10	350	552	Miscellaneous Revenue	\$ 47,390.00	\$ 47,399.00						
				\$ -	\$ -	\$ -	\$ -				
Exepnses											
10	340	030	Parry Sound District SSAB Annual Levy	\$ 286,874.00	\$ 286,873.64	\$ 286,030.00	\$ 286,030.36	\$ 289,815.00	289,814.28	\$ 298,962.00	3.16%
10	350	030	Belvedere Heights Home for the Aged Annu	\$ 103,207.00	\$ 103,007.00	\$ 92,427.00	\$ 92,428.00	\$ 78,953.00	78,953.50	\$ 78,683.00	-0.34%
10	350	300	Transfer to Reserves		\$ 47,390.00	\$ 47,390.00					
10	350	400	Capital Expenditure		\$ -	\$ -					
				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Social Services Expenditures	\$ 390,081.00	\$ 389,880.64	\$ 425,847.00	\$ 425,848.36	\$ 368,768.00	\$ 368,767.78	\$ 377,645.00	2.41%			

Recreation Department

Revenue											
11	103	527	Other Grants - Federal - Minerva Park	\$ -							
11	103	527	Other Grants - Federal - Swim Grant			\$ 1,000.00		\$ -		-100.00%	
11	104	547	Recreation Revenue - T-Ball	\$ 300.00	\$ -		896.40	\$ 700.00			
11	104	548	Recreation Revenue - Swim Program	\$ 800.00	\$ -	\$ 1,200.00	1,320.00	\$ 1,200.00		0.00%	
11	104	549	Recreation Revenue - Other								
11	104	549	Recreation Revenue - Dances	\$ 1,200.00	\$ 725.00	\$ 1,000.00		\$ 1,500.00		50.00%	
11	104	549	Recreation Revenue - Movie Night Programs	\$ 200.00	\$ -	\$ 300.00	500.00	\$ -		-100.00%	
11	104	549	Recreation Revenue - Donation					\$ 500.00			
11	104	549	Recreation Revenue - Comedy Night Event	\$ 400.00							
11	104	549	Recreation Revenue-2 Fish & Fun Days			\$ 200.00	157.00	\$ 150.00		-25.00%	
11	104	549	Recreation Revenue -Special Events			\$ 400.00		\$ -		-100.00%	
11	104	549	Recreation Revenue -Baseball			\$ 300.00		\$ -		-100.00%	
11	104	549	Recreation Revenue -Open Mic Night Program								
11	104	549	Recreation Revenue -Muder Mystery					\$ 2,500.00			
11	104	566	Youth Group Revenue	\$ -							
11	104	585	Transfer from Reserve - Parkland	\$ -							
11	104	586	Transfer from Reserve - Recreation	\$ -	\$ -						
11	104	595	Unexpended Capital - Recreation								
11	104	544	Community Centre User Fees								
				-\$ 2,900.00	-\$ 725.00	-\$ 300.00	\$ -	-\$ 4,400.00	-\$ 2,873.40	-\$ 6,550.00	48.86%

Transfer from Reserve

11	104	585	Transfer from Reserve - Parkland							
11	104	586	Transfer from Reserve - Recreation Committee	\$ 10,850.00	\$ 795.82					
11	104	586	Transfer from Reserve - Recreation-Fund Raising							
				-\$ 10,850.00	-\$ 795.82	\$ -	\$ -	\$ -	\$ -	\$ -

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			Budget 2020	2020 Actual	Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	% Budget 2022 VS 2023
Total Recreation Revenue			-\$ 13,750.00	-\$ 1,520.82	-\$ 300.00	\$ -	-\$ 4,400.00	-\$ 2,873.40	-\$ 6,550.00	48.86%
Expenses										
11	361	001	Salaries-Swim Program	\$ 3,800.00	\$ 70.92	\$ -	\$ -	\$ 3,222.85	\$ 4,000.00	
11	361	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 500.00	\$ 6.50	\$ -	\$ -	\$ 221.81	\$ 300.00	
11	361	011	Swim Program-Advertising			\$ -	\$ -	\$ -		
11	361	024	Swim Program-Miscellaneous			\$ 4,200.00	\$ -	\$ 5,000.00	\$ 24.58	100.00 -98.00%
11	361	024	Swim Program-Material & Supplies							100.00
11	360	025	Entertainment costs		\$ 1,023.00	\$ -	\$ -	\$ -		
11	360	024	Miscellaneous	\$ 300.00	\$ 1,057.13	\$ 500.00	\$ 533.42	\$ 500.00	\$ 275.66	\$ 500.00 0.00%
11	360	129	Recreation Programs							
11	360	129	Recreation Programs-Fish Derby Events	\$ 800.00						\$ 600.00
11	360	129	Recreation Programs-Christmas Event	\$ 150.00		\$ 150.00				\$ 300.00
11	360	129	Recreation Programs-Baseball			\$ -	\$ -	\$ 300.00	\$ -	-100.00%
11	360	129	Recreation Programs-Dances	\$ 1,700.00				\$ 2,000.00	\$ 1,500.00	-25.00%
11	360	129	Recreation Programs-Halloween	\$ 150.00		\$ 150.00		\$ 500.00	\$ 403.86	\$ 500.00 0.00%
11	360	129	Recreation Programs-Badminton	\$ 200.00		\$ 200.00		\$ 300.00	\$ 76.28	\$ 200.00 -33.33%
11	360	129	Recreation Programs-Skate/Hockey	\$ 100.00		\$ 100.00		\$ 100.00	\$ 100.00	0.00%
11	360	129	Recreation Programs-Exercise/Seniors	\$ 50.00		\$ 50.00		\$ 50.00	\$ 50.00	0.00%
11	360	129	Recreation Programs-Special Events	\$ 2,000.00		\$ 1,000.00		\$ 1,000.00	\$ 704.66	\$ 1,000.00 0.00%
11	360	129	Recreation Programs-2 Fish & Fry					\$ 600.00	\$ 215.85	\$ - -100.00%
11	360	129	Recreation Programs-Murder & Mystery							\$ 2,500.00
11	360	129	Recreation Programs-Movie Nights	\$ 1,000.00		\$ 1,000.00		\$ 1,000.00	\$ 788.09	\$ 1,500.00 50.00%
11	360	129	Recreation Programs-Balsam Trail	\$ 600.00		\$ 3,000.00		\$ 1,000.00	\$ 1,500.00	50.00%
11	360	129	Recreation Programs-General Advertising	\$ 800.00		\$ 1,000.00		\$ 1,000.00	\$ 200.00	-80.00%
11	360	129	Recreation Programs-Open Mic Night Program	\$ 200.00						
11	360	129	Recreation Programs-Youth Room	\$ 200.00						
11	360	129	Recreation Programs-PickleBall Program	\$ 200.00		\$ 800.00				
11	360	129	Recreation Programs-Ping Pong program					\$ 508.79	\$ -	
11	360	127	Donations to Groups-Volunteer					\$ 2,000.00	\$ 107.11	\$ 200.00 -90.00%
11	360	130	Equipment Purchases-Indoor Pickle Ball Equipment				\$ -	\$ 400.00	\$ 638.96	\$ 1,000.00 150.00%
11	360	132	T-Ball Program	\$ 400.00		\$ -	\$ -	\$ -	\$ 517.83	\$ 700.00
11	360	138	Pioneer School Program	\$ 500.00		\$ 1,000.00		\$ -	\$ -	
11	361	145	Materials & Supplies	\$ 100.00		\$ -		\$ -	\$ -	\$ 1,000.00
11	360	300	Transfer to Reserves	\$ -		\$ -		\$ -	\$ -	
			\$ 13,750.00	\$ 2,157.55	\$ 13,150.00	\$ 533.42	\$ 15,750.00	\$ 7,706.33	\$ 17,850.00	13.33%
Transfer to Reserve										
11	360	300	Transfer to Reserves-Recreation Reserve	\$ 5,000.00				\$ 8,043.67	\$ -	
			\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ 8,043.67	\$ -	
Total Recreation Expenses			\$ 18,750.00	\$ 2,157.55	\$ 13,150.00	\$ 533.42	\$ 15,750.00	\$ 15,750.00	\$ 17,850.00	13.33%

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				Budget 2020	2020 Actual	Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	% Budget 2022 VS 2023	
<u>Parks & Facilities</u>												
Revenue												
11	104	586	Transfer from Reserve - Recreation	\$ -	\$ -	\$ -		\$ 3,500.00	3,500.00	3,000.00	-14.29%	
				\$ -	\$ -	\$ -	\$ -	\$ 3,500.00	\$ 3,500.00	\$ 3,000.00	-14.29%	
Expenses												
11	360	001	Salaries	\$ 45,000.00	\$ 32,831.48	\$ 45,000.00	\$ 30,970.50	\$ 45,000.00	30,630.25	45,000.00	0.00%	
11	360	004	Payroll Overhead - CPP, EI, RRSP, WSIB,	\$ 8,000.00	\$ 6,343.26	\$ 8,000.00	\$ 5,987.85	\$ 8,000.00	6,230.38	8,000.00	0.00%	
11	360	005	Employee Benefits	\$ 2,000.00	\$ 2,227.15	\$ 2,200.00	\$ 2,941.72	\$ 2,200.00	3,211.28	2,200.00	0.00%	
11	360	008	Hydro	\$ 400.00	\$ 343.58	\$ 400.00	\$ 387.19	\$ 400.00	433.94	\$ 400.00	0.00%	
11	360	011	Advertising	\$ 700.00	\$ 105.57	\$ 500.00	\$ -	\$ 1,000.00	254.79	\$ 1,000.00	0.00%	
11	360	014	Insurance	\$ 500.00	\$ 302.20	\$ -	\$ -	\$ -	-	-	-	
11	360	015	Courses & Training	\$ 150.00	\$ -	\$ -	\$ -	\$ -	-	-	-	
11	360	021	Consultant Services			\$ -	\$ -	\$ -	-	-	-	
11	360	024	Miscellaneous			\$ -	\$ -	\$ -	-	-	-	
11	360	025	Entertainment costs			\$ -	\$ -	\$ -	-	-	-	
11	360	127	Donations to Groups			\$ -	\$ -	\$ -	-	-	-	
11	360	129	Recreation Programs			\$ -	\$ -	\$ -	-	-	-	
11	360	130	Equipment Purchases	\$ 1,400.00	\$ 1,093.89	\$ 1,400.00	\$ -	\$ 1,400.00	-	\$ 1,400.00	0.00%	
11	360	131	Skating Rink Maintenance	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	-	\$ 500.00	0.00%	
11	360	132	T-Ball Program			\$ -	\$ -	\$ -	-	-	-	
11	360	133	Boat Ramp/Dock Maintenance	\$ 5,000.00		\$ 4,000.00	\$ 2,054.00	\$ 4,000.00	-	\$ 4,000.00	0.00%	
11	360	134	Brownley Clubhouse Maintenance			\$ -	\$ -	\$ -	-	-	-	
11	360	135	Trail Development & Maintenance	\$ 2,000.00		\$ 1,000.00	\$ -	\$ 1,000.00	82.38	\$ 1,000.00	0.00%	
11	360	138	Pioneer School Program	\$ -		\$ -	\$ -	\$ -	-	-	-	
11	360	141	Fuel - Gas	\$ 1,200.00	\$ 537.16	\$ 100.00	\$ 569.35	\$ 500.00	-	\$ 500.00	0.00%	
11	360	143	Maintenance Costs/Parts	\$ 4,000.00	\$ 4,133.86	\$ 4,000.00	\$ 4,356.81	\$ 4,000.00	3,955.28	\$ 4,000.00	0.00%	
			Tball Benches					\$ 3,500.00	2,093.84		-100.00%	
			Install new glass around Ice Rink Center							3,000.00		
11	360	145	Materials & Supplies	\$ 2,000.00	\$ 3,100.51	\$ 3,000.00	\$ 1,459.05	\$ 3,000.00	\$ 1,389.23	\$ 3,000.00	0.00%	
				\$ 72,850.00	\$ 51,018.66	\$ 70,100.00	\$ 48,726.47	\$ 74,500.00	\$ 48,281.37	\$ 74,000.00	-0.67%	
<u>Community Centre</u>												
Revenue												
12	104	544	Community Centre User Fees	\$ 5,000.00	\$ 1,521.22	\$ 1,500.00	\$ 1,020.83	\$ 1,500.00	8,518.35	\$ 1,500.00	0.00%	
12	104	545	Community Centre Lease Payments			\$ -	\$ 250.06					
12	104	546	Community Centre Donations	\$ 100.00	\$ 25.00	\$ -	\$ -		49.65			
12	104	547	Recreation Revenue - T-Ball			\$ -	\$ -					
12	104	548	Recreation Revenue - Swim Program			\$ -	\$ -					
12	104	549	Recreation Revenue - Other			\$ -	\$ -					
12	104	585	Transfer from Reserve - Parkland			\$ -	\$ -					
12	104	586	Transfer from Reserve - Recreation			\$ -	\$ -					
12	104	587	Transfer from Reserve - Community Centre			\$ -	\$ -	\$ 5,000.00	5,000.00		-100.00%	
12	104	594	Unexpended Capital - Community Centre			\$ -	\$ -					
12	104	595	Unexpended Capital - Recreation			\$ -	\$ -					

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				Budget 2020	2020 Actual	Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	% Budget 2022 VS 2023							
				-\$	5,100.00	-\$	1,546.22	-\$	1,500.00	-\$	1,270.89	-\$	6,500.00	-\$	13,568.00	-\$	1,500.00	-76.92%
Expenses																		
12	370	001	Salaries		\$	253.16	\$	-										
12	370	004	Payroll Overhead - CPP, EI, RRSP, WSIB,		\$	50.76	\$	-										
12	370	005	Employee Benefits				\$	-										
12	370	007	Telephone	\$	1,200.00	\$	1,060.48	\$	1,200.00	\$	993.05	\$	1,200.00		995.80		1,200.00	0.00%
12	370	008	Hydro	\$	10,000.00	\$	5,424.83	\$	7,500.00	\$	5,086.49	\$	7,500.00		6,201.00		7,500.00	0.00%
12	370	011	Advertising	\$	200.00			\$	200.00	\$	-	\$	200.00				200.00	0.00%
12	370	014	Insurance	\$	7,000.00	\$	9,926.14	\$	-	\$	-	\$	-				-	
12	370	017	Memorial Wall Plaque	\$	50.00			\$	50.00	\$	-	\$	50.00				50.00	0.00%
12	370	024	Miscellaneous	\$	100.00	\$	83.47	\$	100.00	\$	-	\$	100.00		20.00		100.00	0.00%
12	370	115	Facility Maintenance	\$	11,000.00	\$	6,354.94	\$	8,000.00	\$	7,715.05	\$	8,000.00		17,246.86		8,000.00	0.00%
12	370	116	Grounds Maintenance	\$	1,200.00	\$	3,052.80	\$	3,000.00	\$	1,221.12	\$	3,000.00		-		3,000.00	0.00%
12	370	130	Equipment Purchases	\$	2,000.00			\$	1,000.00	\$	712.31	\$	1,000.00		1,024.93		1,000.00	0.00%
			15-Folding Tables										5,000.00		4,759.83			-100.00%
12	370	145	Materials & Supplies	\$	2,000.00	\$	106.54	\$	1,000.00	\$	129.14	\$	1,000.00		1,937.79		1,000.00	0.00%
12	370	250	Janitorial Contract	\$	18,000.00	\$	17,095.68	\$	18,000.00	\$	14,166.03	\$	31,200.00		32,495.00		31,200.00	0.00%
12	370	251	Propane	\$	1,000.00			\$	500.00	\$	-	\$	500.00		-		500.00	0.00%
12	370	252	Equipment Maintenance	\$	3,000.00	\$	2,513.22	\$	2,500.00	\$	2,065.33	\$	2,500.00		1,846.97		2,500.00	0.00%
12	370	253	Kitchen Supplies	\$	500.00			\$	500.00	\$	-	\$	500.00		-		500.00	0.00%
12	370	254	Cleaning Supplies	\$	1,500.00			\$	1,500.00	\$	711.84	\$	1,500.00		-		1,500.00	0.00%
12	370	256	Drycleaning	\$	100.00			\$	100.00	\$	-	\$	100.00		180.00		100.00	0.00%
12	370	257	Water Testing	\$	4,000.00	\$	1,690.59	\$	2,000.00	\$	1,147.86	\$	2,000.00		1,093.05		2,000.00	0.00%
12	370	300	Transfer to Reserves					\$	-	\$	-	\$	-					
12	370	401	Capital - Buildings					\$	-	\$	-	\$	-					
12	370	403	Capital - Equipment					\$	-	\$	-	\$	-					
12	370	413	Contra Capital - Rec Facilities					\$	-	\$	-	\$	-					
12	370	421	Amortization - Rec Facilities					\$	-	\$	-	\$	-					
				\$	62,850.00	\$	47,612.61	\$	47,150.00	\$	33,948.22	\$	65,350.00	\$	67,801.23	\$	60,350.00	-7.65%
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					\$	-	\$	-							
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					\$	-	\$	-	\$	-					
				\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	

Township of McKellar
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				Budget 2020	2020 Actual	Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	% Budget 2022 VS 2023
Transfer to Reserve											
13	380	300	Transfer to Veteran's Service Reserve	\$ 1,000.00		\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	1,000.00	1,000.00	0.00%
				\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0.00%
Sesquicentennial Ad Hoc Committee											
Revenue											
13	385	552	Flags					\$ 2,000.00	3,180.00	2,700.00	35.00%
13	385	552	Tshirts					\$ 2,000.00	2,316.00	750.00	-62.50%
13	385	552	Bags					\$ 200.00		1,000.00	400.00%
13	385	552	Others Revenue							19,200.00	
02	102	524	Other Grants - Ontario LED and Rural Ec.-NOHFC								
			Canda Heritage-150th Anniversary Grant					\$ -	\$ 13,700.00		
			Ontario Cultural Assocation Fund-150th Anniverary					\$ -	\$ 15,000.00		
			Legacy Fund							9,000.00	
								-\$ 4,200.00	-\$ 34,196.00	-\$ 32,650.00	677.38%
Reserves											
13	385	591	Transfer from Reserve					\$ 8,000.00	8,000.00	29,300.00	266.25%
			Transfer from Historical Committee Reserve							2,000.00	
								-\$ 8,000.00	-\$ 8,000.00	-\$ 31,300.00	291.25%
Total Revenue -Sesquicentennial Ad Hoc Committee								-\$ 12,200.00	-\$ 42,196.00	-\$ 63,950.00	424.18%
Expenses											
13	385	011	Marketing Ads					\$ 500.00	1,080.69		-100.00%
13	385	145	Flags					\$ 3,025.00	9,096.51		-100.00%
13	385	145	Logo/Sign/Banner					\$ 1,200.00			-100.00%
13	385	145	Live History					\$ 610.00		2,200.00	260.66%
13	385	145	Materials(Tickets,Photos,etc)					\$ 1,000.00		1,000.00	0.00%
13	385	145	Historical Timeline					\$ 500.00		2,500.00	400.00%
13	385	145	Tshirts					\$ 2,000.00			-100.00%
13	385	145	Bags					\$ 400.00			-100.00%
13	385	145	Buttons							750.00	
13	385	024	Miscellaneous					\$ 3,000.00	1,622.00	2,000.00	-33.33%
13	385	024	Miscellaneous-Fire Fighters Dinner/Grand Celebration/Pancake Breakfast and others							20,300.00	
13	385	024	Horse Statue unveiling and plaque Holder							5,000.00	
13	385	024	Indigenous Artwork Unveiling							1,500.00	
13	385	024	Opening Concert/Variety Show & Other expenses							13,700.00	
13	385	024	OSAF Grant will be used through out 2023							15,000.00	
								\$ 12,235.00	11,799.20	63,950.00	422.68%
Reserves											
13	385	300	Transfer to Reserve					\$ 10,000.00	39,135.80		-100.00%
								\$ 10,000.00	\$ 39,135.80	\$ -	-100.00%
Total Expenses- Sesquicentennial Ad Hoc Committee								\$ 22,235.00	\$ 50,935.00	\$ 63,950.00	187.61%

Township of McKellar
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				Budget 2020	2020 Actual	Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	% Budget 2022 VS 2023
West Parry Sound Recreation and Cultural Center											
Revenue											
13	384	552	Infrastrucutre Loan-Received					\$ 775,000.00	781,740.59		-100.00%
13	384	590	Transfer from West Parry Sound Recreation Center Reserve					\$ 161,635.00	161,634.80	561,539.65	247.41%
								-\$ 936,635.00	-\$ 943,375.39	-\$ 561,539.65	-40.05%
Expenses											
13	384	024	Levy-Pool-to West Parry Sound Recreation Centre Principal & Interest Portion of Debenture					\$ 161,635.00	161,634.80	561,539.65	247.41%
								\$ -		96,678.54	
								\$ 161,635.00	\$ 161,634.80	\$ 658,218.19	307.23%
Reserves											
13	384	300	Transfer to Community Centre					\$ 161,635.00	161,634.80		-100.00%
13	384	300	Transfer to West Parry Sound Rec-pool					\$ 613,365.00	620,105.79		-100.00%
								\$ 775,000.00	\$ 781,740.59	\$ -	-100.00%
Total Expenses West Parry Sound Recreation and Cultural Center								\$ 936,635.00	\$ 943,375.39	\$ 658,218.19	-29.73%
Total Cultural Services Expenditure				\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 959,870.00	\$ 995,310.39	\$ 723,168.19	-24.66%
PUBLIC LIBRARY											
Revenue											
13	105	596	Library Capital Reserve			\$ -	\$ -				
13	381	552	Cost Recovery from Library	\$ 8,000.00		\$ 7,500.00	\$ 7,500.00	\$ 7,800.00	\$ 7,800.00	7,800.00	0.00%
				-\$ 8,000.00	\$ -	-\$ 7,500.00	-\$ 7,500.00	-\$ 7,800.00	-\$ 7,800.00	-\$ 7,800.00	0.00%
Expenses											
13	381	008	Library - Hydro	\$ 5,000.00	\$ 4,122.84	\$ 4,200.00	\$ 3,865.73	\$ 4,200.00	\$ 4,712.74	\$ 4,500.00	7.14%
13	381	013	Lease Payments - Library	\$ 7,500.00		\$ 7,500.00	\$ 7,500.00	\$ 7,800.00	\$ -	\$ 7,800.00	0.00%
13	381	014	Insurance - Library	\$ 500.00	\$ 528.86	\$ 530.00	\$ -	\$ 530.00			-100.00%
13	381	030	Municipal Funding to Library	\$ 49,048.00	\$ 49,048.00	\$ 45,021.00	\$ 45,021.00	\$ 47,284.00	47,284.00	50,000.00	5.74%
				\$ 62,048.00	\$ 53,699.70	\$ 57,251.00	\$ 56,386.73	\$ 59,814.00	\$ 51,996.74	\$ 62,300.00	4.16%
Historical Committee Program											
Revenue											
13	104	552	Historic Comm Fund Raising	\$ 300.00	\$ 500.00		\$ 332.00	\$ 300.00	\$ 1,000.00	\$ 300.00	0.00%
13	383	024	General Operating-ONIX Contractor Holdback Revenue						5,545.40		
13	104	579	Transfer from Reserve - Cultural-Renovation					\$ 50,000.00	50,000.00		-100.00%
02	104	599	Historical Donations-Calendar						1,205.00		
				-\$ 300.00	-\$ 500.00	\$ -	-\$ 332.00	-\$ 50,300.00	-\$ 57,750.40	-\$ 300.00	-99.40%
Historical Committee Program											
Expenses											
13	383	011	Advertising	\$ 1,000.00	\$ 50.00	\$ 1,800.00	\$ -	\$ 1,800.00	-	\$ 500.00	-72.22%
13	383	024	General Operating and Maintenance	\$ 600.00		\$ 600.00	\$ 35.86	\$ 50,600.00	\$ 1,396.86	\$ 500.00	-99.01%
13	383	036	Driving Tour Booklet	\$ 800.00		\$ -	\$ -	\$ -			

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				Budget 2020	2020 Actual	Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	% Budget 2022 VS 2023
13	380	128	Discretionary Donations								
13	383	113	Hemlock Church & St. Stephen's Church Butter Tart Sales Silent Auction and Spaghetti Dinner		\$ 5,367.16	\$ -	\$ -	\$ -			
13	383	130	Equipment Purchases	\$ 2,000.00		\$ 2,000.00	\$ -	\$ 2,000.00		\$ 3,000.00	50.00%
13	383	145	Event Materials & Supplies	\$ 600.00		\$ 600.00	\$ -	\$ 600.00	\$ 50.00	\$ 1,500.00	150.00%
				\$ 5,000.00	\$ 5,417.16	\$ 5,000.00	\$ 35.86	\$ 55,000.00	\$ 1,446.86	\$ 5,500.00	-90.00%
Transfer to Reserve											
13	380	300	Historical Committee Reserve-St.Stephen/Hemlock		\$ 5,450.00		\$ 5,296.14		56,303.55	-	
				\$ -	\$ 5,450.00	\$ -	\$ 5,296.14	\$ -	\$ 56,303.55	\$ -	
Total Historical Committee Expenses				\$ 5,000.00	\$ 10,867.16	\$ 5,000.00	\$ 5,332.00	\$ 55,000.00	\$ 57,750.41	\$ 5,500.00	-90.00%
Planning Department											
Revenue											
14	104	533	Site Plan Applications	\$ 550.00	\$ 50.00	\$ 100.00	\$ 602.00	\$ 100.00	7,800.00	\$ 100.00	0.00%
14	104	534	Zoning Compliance Letters	\$ 600.00	\$ 420.00	\$ 450.00	\$ 840.00	\$ 450.00	679.20	\$ 500.00	11.11%
14	104	535	Planning Fees - Official Plan			\$ -	\$ -				
14	104	536	Planning Fees - Zoning	\$ 3,300.00	\$ 4,146.83	\$ 3,300.00	\$ 7,636.87	\$ 3,300.00	10,673.70	\$ 10,000.00	203.03%
14	104	537	Planning Fees - Committee of Adjustment	\$ 4,500.00	\$ 3,000.00	\$ 3,000.00	\$ 9,131.48	\$ 3,000.00	1,250.00	\$ 3,000.00	0.00%
				-\$ 8,950.00	-\$ 7,616.83	-\$ 6,850.00	-\$ 18,210.35	-\$ 6,850.00	-\$ 20,402.90	-\$ 13,600.00	98.54%
Reserve											
Transfer from surplus-To hire new planner or Consultant								-\$ 16,000.00			-100.00%
								-\$ 16,000.00			-100.00%
Total Planning Department Revenue				-\$ 8,950.00	-\$ 7,616.83	-\$ 6,850.00	-\$ 18,210.35	-\$ 22,850.00	-\$ 20,402.90	-\$ 13,600.00	-40.48%
Expenses											
14	400	020	Professional Services - Legal	\$ 5,000.00	\$ 16,070.04	\$ 10,000.00	\$ 32,869.79	\$ 35,000.00	8,303.84	\$ 25,000.00	-28.57%
14	400	021	Planning Consultant Services Planner Overhead	\$ 25,000.00	\$ 35,599.12	\$ 30,000.00	\$ 30,655.86	\$ -	28,293.98	\$ 38,000.00	-100.00%
								\$ 38,000.00			-100.00%
								\$ 8,360.00			-100.00%
14	400	030	West Parry Sound Geography Network Annual	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00	\$ 9,150.00	\$ 10,500.00	10,734.47	\$ 10,500.00	0.00%
14	410	030	Parry Sound Area Planning Board Annual L	\$ 7,000.00	\$ 7,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	5,000.00	\$ 5,000.00	0.00%
				\$ 45,500.00	\$ 67,169.16	\$ 53,500.00	\$ 77,675.65	\$ 96,860.00	\$ 52,332.29	\$ 78,500.00	-18.96%
Total Planning Department Expenses				\$ 45,500.00	\$ 67,169.16	\$ 53,500.00	\$ 77,675.65	\$ 96,860.00	\$ 52,332.29	\$ 78,500.00	-18.96%
Business Development											
Revenue											
14	104	540	Website Business Directory	\$ 1,300.00		\$ -	\$ -	\$ -			
14	104	540	McKellar Business Directory Fee								
14	104	550	Transfer from EDC Committee Reserve			\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	-		-100.00%

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				Budget 2020	2020 Actual	Budget 2021	2021 Actual	Budget 2022	Estimated 2022 Actuals	Proposed Budget 2023	% Budget 2022 VS 2023
14	104	597	High Speed Internet Telecommunications R	\$ 12,000.00	\$ 12,147.60	\$ 12,000.00	\$ 13,200.00	\$ 13,200.00	13,200.00	13,200.00	0.00%
				-\$ 13,300.00	-\$ 12,147.60	-\$ 17,000.00	-\$ 18,200.00	-\$ 18,200.00	-\$ 13,200.00	-\$ 13,200.00	-27.47%
Expenses											
14	420	017	McKellar Business Directory	\$ 3,500.00	\$ 5,085.66	\$ 3,500.00	\$ -	\$ -			
14	420	260	Chamber of Commerce donation	\$ 975.00		\$ 900.00					
14	400	021	Planning Consultant Services			\$ -	\$ -				
14	420	262	Economic Development			\$ 5,000.00					
14	410	030	West Parry Sound Economic Dev.	\$ 6,250.00	\$ 3,125.00	\$ 6,250.00	\$ 11,750.00	\$ 6,250.00	6,250.00	6,250.00	0.00%
				\$ 10,725.00	\$ 8,210.66	\$ 15,650.00	\$ 11,750.00	\$ 6,250.00	\$ 6,250.00	\$ 6,250.00	0.00%
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	12,000.00	12,000.00	0.00%
				\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	0.00%
Total Business Development Expenses				\$ 22,725.00	\$ 20,210.66	\$ 27,650.00	\$ 23,750.00	\$ 18,250.00	\$ 18,250.00	\$ 18,250.00	0.00%
McKellar Market											
Revenue											
14	104	539	McKellar Market Vendor Fees	\$ 3,150.00	\$ 3,985.00	\$ 3,300.00	\$ 6,680.00	\$ 6,000.00	8,200.00	12,000.00	100.00%
02	102	524	Other Grants - Canada Day Grant							5,000.00	0.00%
				\$ 3,150.00	-\$ 3,985.00	-\$ 3,300.00	-\$ 6,680.00	-\$ 6,000.00	-\$ 8,200.00	-\$ 17,000.00	183.33%
Expenses											
14	420	001	McKellar Market Salaries	\$ 12,480.00	\$ 10,201.09	\$ 15,637.99	\$ 16,790.14	\$ 16,263.51	23,495.77	21,416.00	31.68%
14	420	004	Mrkt Payroll Overhead - CPP, EI, WSIB, E	\$ 1,373.00	\$ 1,186.27	\$ 1,814.00	\$ 1,922.13	\$ 1,951.62	2,864.81	2,569.92	31.68%
14	420	011	Advertising			\$ -	\$ -	\$ 1,000.00	-	1,000.00	0.00%
14	420	030	Contracted Services/Annual Levy			\$ -	\$ -				
14	420	050	Donation/Honourarium			\$ -					
14	420	054	Donation-Agricultural Society			\$ -					
14	420	262	McKellar Market Expenses	\$ 2,300.00	\$ 1,779.43	\$ 3,050.00	\$ 1,145.20	\$ 3,050.00	1,713.80	1,970.00	-35.41%
14	420	262	McKellar Market Expenses-Canada Day							5,000.00	0.00%
				\$ 16,153.00	\$ 13,166.79	\$ 20,501.99	\$ 19,857.47	\$ 22,265.13	\$ 28,074.38	\$ 31,955.92	43.52%
Total Operating Expenses				\$ 3,809,491.00	\$ 3,796,612.93	\$ 4,361,541.16	\$ 3,863,346.01	\$ 5,216,601.54	\$ 4,867,234.58	\$ 5,200,517.63	-0.31%
Total Revenue				-\$ 5,036,403.00	-\$ 4,485,138.32	-\$ 4,807,503.43	-\$ 5,007,618.70	-\$ 5,838,599.44	-\$ 6,077,815.50	-\$ 5,662,950.62	-3.01%
Investment in infrastructure as per assets management plan(Levy for operating expense X.5%)										17,265.03	
Available for Capital				-\$ 1,226,912.00	-\$ 688,525.39	-\$ 445,962.27	-\$ 1,144,272.69	-\$ 621,997.90	-\$ 1,210,580.92	-\$ 445,167.96	

Township of McKellar
Proposed Capital Budget 2023
Version Final

G/L			Description	Budget 2023	
Capital Revenue					
02	103	527	Ontario Community Investment Fund (OCIF)	-	127,075.00
02	103	526	Federal Gas Tax Program - AMO	-	73,535.00
02	102	524	Other Grants-NORDS Grant-Center Road	-	109,309.00
02	104	552	Misc. Revenue- Insruance Claim-Inholme Bridge	-	50,000.00
			NOHFC Grant-Baseball Diamond Field Construction-If approved 90% Of Cost of the project upto 200k	-	193,500.00
Total Capital Revenue from Grants & others				-	553,419.00
Revenue - Transfers From Reserve					
06	104	582	Purchase New Truck Roads Department	-	286,000.00
06	104	582	Capital Construction Reserve(Inholme Bridge)	-	180,000.00
06	104	582	Transfer from Public Works Reserve- Lawn Mower	-	12,000.00
06	104	582	Transfer form Infrastructure Asset Management Reserve-Inholme	-	15,000.00
12	104	587	Transfer from Reserve - Community Centre-Kitchen & Roof	-	180,000.00
13	104	579	Transfer from Historical Committee Reserve-Hemlock Church	-	50,000.00
13	104	579	Transfer from Cultural Reserve-Hemlock Church	-	15,000.00
Total Transfers from Reserve				-	738,000.00
Total Capital Revenue				-	1,291,419.00
Public Works					
06	200	429	Transfer from Reserve - Roads-Vehicle 2023 FreightLiner		286,000.00
					286,000.00
Public Works Equipment					
06	200	429	Lawn Mower		12,000.00
					12,000.00
FIRE Route 152					
06	200	020	Survey-FR Route 152 Barn -Owned of Township-Survey Road		75,000.00
					75,000.00
MicroSeal					
06	684	145	Tait Island-Materials & Supplies-3.1 km		120,870.00
06	641	145	Lakeside Drive-Materials & Supplies-2.2 km		106,260.00
					227,130.00
Inholme Bridge					

Township of McKellar
Proposed Capital Budget 2023
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G/L			Description	Budget 2023
06	700	428	Algonquin Bridge-Cost of Bridge-Remaining Balance	46,634.06
			Installing Bridge-Mcperson Andrews	142,031.52
			RHH-Consultant	10,000.00
			Abutment-McPherson Andrews	197,938.37
			Asphalt-Bridge Deck & Approaches	30,000.00
				426,603.96
<u>Community Center</u>				
12	370	401	Stove/Floor/Counters/Cubboard	105,000.00
12	370	401	Shingles-Roof	75,000.00
				180,000.00
<u>Ball Daimond</u>				
06	424	145	Setting up new BaseBall Diamond Field	215,000.00
				215,000.00
<u>Renovation Hemlock Church</u>				
13	383	113	Renovate Hemlock Church	65,000.00
				65,000.00
Total Capital Projects				1,486,733.96

Township of McKellar
Proposed Capital Budget 2023
Version Final

G/L			Description	Budget 2023
<u>Transfers To Reserve</u>				
03	150	300	Transfer to Reserves - Fire Department Vehicle/Equipment	50,000.00
09	335	300	Transfer to Cemetery Reserve	1,000.00
12	370	300	Transfer to Reserves - Community Centre	10,000.00
06	200	300	Transfer to Roads Capital Construction Reserve	50,000.00
06	200	300	Transfer to Roads Capital Construction Reserve-Center Road)	109,309.00
06	200	300	Transfer to Roads Capital Construction Reserve	14,544.00
06	200	300	Transfer to Roads Capital -Building	15,000.00
Total Transfer to Reserve				249,853.00
Total Capital Expenditure				1,736,586.96
Additional Funding Required				445,167.96
Balance from Operating Budget to cover Capital Budget				-\$ 445,167.96
Remaining balance or Shortfall				- 0.00

Township of McKellar
 Forecasted Reserves as of Dec.31,2023
 Version Final

DEPT	RESERVES	2021 Balance	2022 Transfer from (Draw) Reserve	2022 Transfer To RESERVE	Estimated Balance at Dec.31.2022
ADMIN	Working Fund Reserve	145,343.25	125,000.00	-	20,343.25
ADMIN	General Admin Reserve	5,000.00			5,000.00
ADMIN	Election Reserve	-	-	-	-
FIRE	Fire Department Forest Fire Reserve	14,000.00		2,000.00	16,000.00
FIRE	Fire Department Vehicle Reserve	52,734.51	81,357.12	50,000.00	21,377.39
			12,077.89	-	12,077.89
			18,839.15	25,311.69	6,472.54
FIRE	Emergency Planning Reserve				
BUILDING	Building Department Reserve	36,162.72			36,162.72
BUILDING	Building Department Miscellaneous-Surplus	90,000.00			90,000.00
PUBLIC WORKS	Roads Capital Equipment/Vehicle Reserve	320,628.35		200,000.00	520,628.35
PUBLIC WORKS	Roads Capital Construction Reserve	85,970.00	72,720.00	237,768.12	251,018.12
PUBLIC WORKS	Roads Capital Building Reserve	100,000.00			100,000.00
WASTE MGMT	Transfer Site Reserve	11,086.11			11,086.11
HEALTH	Health Care Reserve	88,967.95			88,967.95
CULTURE	Cultural Reserve	139,750.00	50,000.00		89,750.00
CULTURE	Sesquicentennial Ad Hoc Committee		8,000.00	39,135.80	31,135.80
CULTURE	West Parry Sound Recreation and Cultural Center		161,634.80	781,740.59	620,105.79
HISTORICAL	Historical Committee Reserve	17,247.96		758.14	18,006.10
HISTORICAL	Historical Committee Reserve - St. Stephen's (from	11,924.09		55,545.41	67,469.50
COMM CTRE	Community Centre Reserve	220,469.11	166,634.80	171,634.80	225,469.11
RECREATION	Recreation Reserve	45,187.86	3,500.00	8,043.67	49,731.53
RECREATION	Recreation Fund Raising Reserve	1,384.22			1,384.22
RECREATION	Recreation Committee Reserve	1,458.95			1,458.95
LIBRARY	Library Capital Reserve (established in 2019)	5,000.00			5,000.00
EC DEV	EDC Committee Reserve	1,046.24			1,046.24
EC DEV	REDAC Reserve	13,024.69			13,024.69
FUND	High Speed Internet Telecommunications Reserve	36,000.00		12,000.00	48,000.00
FUND	PARKLAND FUND	28,290.00			28,290.00
FUND	AMO GAS TAX FUND - Mandatory Reserve Fund	14,418.10	86,617.19	72,199.09	-
FUND	CEMETERY RESERVE FUND	26,510.69		1,000.00	27,510.69
FUND	VETERAN'S FUND	5,510.56		1,000.00	6,510.56
FUND	INVESTMENT IN INFRASTRUCTURE & ASSETS	25,493.91	22,856.69	15,294.00	17,931.22

Estimated 2022 Reserve Balance	2023 Transfer from (Draw) Reserve	2023 Transfer To RESERVE	Estimated 2023 Reserve Balance
20,343.25			20,343.25
5,000.00			5,000.00
-			-
16,000.00		3,000.00	19,000.00
15,772.04		50,000.00	65,772.04
			-
			-
36,162.72	8,000.00		28,162.72
90,000.00			90,000.00
520,628.35	298,000.00	-	222,628.35
251,018.12		14,544.00	265,562.12
		50,000.00	50,000.00
		109,309.00	109,309.00
	180,000.00	-	180,000.00
100,000.00		15,000.00	115,000.00
11,086.11			11,086.11
88,967.95			88,967.95
89,750.00	15,000.00		74,750.00
31,135.80	29,300.00		1,835.80
620,105.79	561,539.65		58,566.14
18,006.10	2,000.00		16,006.10
67,469.50	50,000.00		17,469.50
225,469.11	180,000.00	10,000.00	55,469.11
49,731.53	3,000.00		46,731.53
1,384.22			1,384.22
1,458.95			1,458.95
5,000.00			5,000.00
1,046.24			1,046.24
13,024.69			13,024.69
48,000.00		12,000.00	60,000.00
28,290.00			28,290.00
-		73,535.00	73,535.00
27,510.69		1,000.00	28,510.69
6,510.56		1,000.00	7,510.56
17,931.22	15,000.00	17,265.03	20,196.25

TOTAL RESERVES 1,542,609.27 809,237.64 1,673,431.31 2,406,802.94 2,406,802.94 1,341,839.65 356,653.03 1,421,616.32

Township of McKellar
Tax Rate 2023

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	1.00000000	\$ 647,072,621.00	\$ 647,072,621.00	0.00568667	\$ 3,679,686.92	0.00153000	\$ 990,021.11	0.00721667	\$ 4,669,708.03
RT ES	Residential Taxable English Separate	1.00000000	\$ 35,230,488.00	\$ 35,230,488.00	0.00568667	\$ 200,344.08	0.00153000	\$ 53,902.65	0.00721667	\$ 254,246.72
RT FS	Residential Taxable French Separate	1.00000000	\$ -	\$ -	0.00568667	\$ -	0.00153000	\$ -	0.00721667	\$ -
RT FP	Residential Taxable French Public	1.00000000	\$ 731,000.00	\$ 731,000.00	0.00568667	\$ 4,156.95	0.00153000	\$ 1,118.43	0.00721667	\$ 5,275.38
CT	Commercial Taxable Full Support	1.10000000	\$ 3,136,700.00	\$ 3,450,370.00	0.00625533	\$ 19,621.11	0.00880000	\$ 27,602.96	0.01505533	\$ 47,224.07
XT	Commercial (New Construction) Taxable Full No Support	1.10000000	\$ -	\$ -	0.00625533	\$ -	0.00880000	\$ -	0.01505533	\$ -
IH	Industrial Taxable Full Shared Payment in Lieu No Support	1.10000000	\$ 20,000.00	\$ 22,000.00	0.00625533	\$ 125.11	0.00980000	\$ 196.00	0.01605533	\$ 321.11
IT	Industrial Taxable Full No Support	1.10000000	\$ 26,700.00	\$ 29,370.00	0.00625533	\$ 167.02	0.00880000	\$ 234.96	0.01505533	\$ 401.98
FT	Farm Taxable Full English Public	0.25000000	\$ 2,027,900.00	\$ 506,975.00	0.00142167	\$ 2,883.00	0.00038250	\$ 775.67	0.00180417	\$ 3,658.67
TT EP	Managed Forests Taxable Full English Public	0.25000000	\$ 2,078,400.00	\$ 519,600.00	0.00142167	\$ 2,954.79	0.00038250	\$ 794.99	0.00180417	\$ 3,749.78
Total Taxable Assessment			\$ 690,323,809.00	\$ 687,562,424.00		\$ 3,909,938.97		\$ 1,074,646.77		\$ 4,984,585.74

Payments in Lieu										
RP EP	Province	1.00000000	\$ 386,900.00	\$ 386,900.00	0.00568667	\$ 2,200.17	0.00153000	\$ 591.96	0.007217	\$ 2,792.13
CF	Commercial Payment In Lieu Full No Support (retained by Municipality)	1.10000000	\$ 24,500.00	\$ 26,950.00	0.00625533	\$ 153.26	0.00980000	\$ 240.10	0.016055	\$ 393.36
CG	Commercial Payment in Lieu General	1.10000000	\$ 138,100.00	\$ 151,910.00	0.00625533	\$ 863.86	0.00980000	\$ 1,353.38	0.016055	\$ 2,217.24
Total Payment in Lieu			\$ 549,500.00	\$ 565,760.00		\$ 3,217.29		\$ 2,185.44		\$ 5,402.73

Exempt from Taxation										
E	Exempt No Support	0.00000000	\$ 7,534,300.00	\$ 7,534,300.00						
TOTAL ASSESSMENT AS PER ROLL			\$ 698,407,609.00	\$ 695,662,484.00		TOTAL MUNICIPAL LEVY \$ 3,913,156.26		TOTAL EDUCATION LEVY \$ 1,076,832.20		

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	\$ 3,217.29
from Education	\$ 436.10
Municipal PIL	\$ 3,653.39

Education Summary		\$\$ Levy
English Public		\$ 1,021,375.03
English Separate		\$ 53,902.65
French Public		\$ 1,118.43
French Separate		\$ -
Municipal Portion		\$ 436.10
TOTAL		\$ 1,076,832.20

Lake Stewardship and Environmental Committee Budget – April Revision for 2023

	Budget Estimate 2023	2023 April Budget Revision
E. Coli Sampling	\$ 4,000.00	\$ 4,000.00
Phosphorus and calcium sampling	\$4,000.00	\$ 4,000.00
Microcystin (if there is a BGA bloom)	\$ 300.00	\$ 300.00
Standardizing solutions (q2yrs)	\$150	\$150
Benthic 4 sites	3 sites \$ 5,260	3 sites \$ 5,260
Educational Materials	\$ 2,000	
Educational Materials <i>Consolidated (Flyers and other educational materials Presentations)</i>	\$1,500	\$2,500
Educational Materials	\$ 500	
Pamphlets	\$2000	
Plantings and soil for Community Centre Demonstration Pollinator Garden	\$ 2,500.00	\$500
Sub Total	\$22,210.00	
PLUS GBB ICECAP	\$8,000*	
Grand Total	\$ 30,210	\$16,710

- *Council is deciding this independent of the LSEC budget

Township of McKellar

2023 Residential Tax Increase Impact

2023

Assessment	Muni.Tax Rate	Edu.Tax Rate	Total Tax Rate
	0.00568667	0.0015300	0.007217
\$100,000	568.67	153.00	721.67
\$200,000	1,137.33	306.00	1,443.33
\$300,000	1,706.00	459.00	2,165.00
\$400,000	2,274.67	612.00	2,886.67

2022

	Muni.Tax Rate	Edu.Tax Rate	Total Tax Rate
	0.005443001	0.0015300	0.006973001
\$100,000	544.30	153.00	697.30
\$200,000	1,088.60	306.00	1,394.60
\$300,000	1,632.90	459.00	2,091.90
\$400,000	2,177.20	612.00	2,789.20

Increase in Municipal Tax 2023VS 2022

\$100,000	24.37	4.477%
\$200,000	48.73	4.477%
\$300,000	73.10	4.477%
\$400,000	97.47	4.477%

SCHEDULE "E"



Township of McKellar

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

Phone: 705-389-2842

Fax: 705-389-1244

Request for Delegation/Deputation before Council

Pursuant to By-law No. 2019-25 as amended, any person wishing to make a deputation before Council shall submit a request in writing to the Clerk no later than 1:00 p.m. on the Tuesday prior to the meeting at which they wish to be heard. The written request shall be a detailed written submission which clearly outlines the matter that the deputation wishes to present to Council including the nature of the business to be discussed and the person(s) named to make the deputation. The detailed written submission, together within this form, shall be circulated with the Council agenda. Please note that Deputations are limited to 10 minutes in length.

PLEASE PRINT CLEARLY

Name of Person to Appear: <u>Tony Best</u>		
Address: <u>[REDACTED]</u>		
Phone: Home: _____	Business: _____	Cell: <u>[REDACTED]</u>
Name of Group or Person(s) being represented (if applicable): <u>Lake Stewardship and Environmental Cttee</u>		
Meeting date requested to appear before Council: <u>May 2 2023</u>		
Subject Matter of Deputation: <u>LSEC Budget revision</u>		
Detailed written submission must be attached or submitted to the Clerk by 1:00 p.m. the Wednesday prior to the Council meeting.		
Signature: <u>Tony Best</u>	Date: <u>April 25 2023</u>	

Lake Stewardship and Environmental Committee Budget – April Revision for 2023

	Budget Estimate 2023	2023 April Budget Revision
E. Coli Sampling	\$ 4,000.00	\$ 4,000.00
Phosphorus and calcium sampling	\$4,000.00	\$ 4,000.00
Microcystin (if there is a BGA bloom)	\$ 300.00	\$ 300.00
Standardizing solutions (q2yrs)	\$150	\$150
Benthic 4 sites	3 sites \$ 5,260	3 sites \$ 5,260
Educational Materials	\$ 2,000	
Educational Materials <i>Consolidated (Flyers and other educational materials Presentations)</i>	\$1,500	\$2,500
Educational Materials	\$ 500	
Pamphlets	\$2000	
Plantings and soil for Community Centre Demonstration Pollinator Garden	\$ 2,500.00	\$500
Sub Total	\$22,210.00	
PLUS GBB ICECAP	\$8,000*	
Grand Total	\$ 30,210	\$16,710

- *Council is deciding this independent of the LSEC budget



CORPORATION OF THE TOWNSHIP OF MCKELLAR

DATE: May 2, 2023

RESOLUTION No. 23- .
AGENDA ITEM No. 12A.1.

Moved by: _____

Seconded by: _____

WHEREAS the Council of the Corporation of the Township of McKellar is desirous of upgrading all municipally owned un-assumed roads, with the ultimate goal of assumption of said roads, during this term of Council; and

WHEREAS By-law No. 2022-24, 'being a by-law to set minimum standards for the construction of new roads and for the upgrading and maintenance of existing Municipal roads in the Township of McKellar' was given third reading and enacted on September 28, 2022; and

WHEREAS By-law No. 2022-24 states, in part, "that the standards [herein] are to be regarded as the minimum requirements for construction acceptable to the Township for consideration, when the Township is assuming the operation and maintenance of roads for the purpose of creating publicly maintained Township roads"; and

WHEREAS the attached Schedule 'A' to By-law No. 2022-24, titled 'Township of McKellar Roads Policy, Construction and Maintenance Guidelines' outlines cost sharing options for upgrading municipally owned un-assumed roads that include at least two possible procedures; and

WHEREAS Council, at its sole discretion to make an exception to the policy described within Schedule 'A', wishes to offer a 'hybrid' solution to satisfy a cost sharing option; and

WHEREAS a directive is required for a course of action moving forward with the goal of achieving these objectives with the acknowledgement that Council has the authority of final approval;

NOW THEREFORE BE IT RESOLVED THAT the Council of the Corporation of the Township of McKellar instruct the Director of Operations to procure the services of a qualified, Council-approved engineer who will assist him in arriving at a cost estimate for upgrading the municipally owned un-assumed roads known as Deerfield Road and Bay Drive so that said roads would satisfy the minimum Class 6 standards for assumption as outlined in Schedule 'A' to By-law No. 2022-24;

AND FURTHER BE IT RESOLVED THAT

- (a) the Director of Operations in co-operation with the Clerk Administrator or designate and the Treasurer be instructed to procure the services of a qualified, Council-approved solicitor who will prepare a legal agreement wherein the parties to the agreement; namely those landowners who front on, abut, or access the respective roads; namely Deerfield Road and Bay Drive; and the Township of McKellar; will



CORPORATION OF THE TOWNSHIP OF MCKELLAR

be signatories to all cost sharing and contractual details, time frames, responsibilities, liabilities, maintenance, and all other such requirements relative to the upgrading and eventual adoption of said roads;

- (b) said legal agreement must be signed by all requisite signatories prior to any contractor commencing work on said roads;
- (c) the Township shall prepare, let, receive and otherwise administer the requisite tender documents, including potential approval of a tender;
- (d) all costs associated with the procurement of the said engineer and solicitor and for the preparation and administration of the tender documents and process shall be paid up front by the Township with the understanding that said costs will form part of the future cost sharing agreement as agreed upon between the landowners and the Township;
- (e) Schedule 'A' to By-law No. 2022-24 shall continue to constitute the referenced guide throughout the upgrading process and beyond;

AND FINALLY BE IT RESOLVED THAT the Council of the Corporation of the Township of McKellar instruct staff to implement this approach as a template moving forward with the landowners who front on, abut, or access the other municipally owned un-assumed roads, namely F.R. 152, F.R. 152A, F.R. 152B; and Moffat Road; as time and costs permit.

Carried _____ Defeated _____ Deferred _____

David Moore, Mayor

DIVISION VOTE

	YEA	NAY	ABSTAIN	ABSENT
Councillor Morley Haskim	_____	_____	_____	_____
Councillor Mike Kekkonen	_____	_____	_____	_____
Councillor Nick Ryeland	_____	_____	_____	_____
Councillor Debbie Zulak	_____	_____	_____	_____
Mayor David Moore	_____	_____	_____	_____



CORPORATION OF THE TOWNSHIP OF MCKELLAR

Council Meeting Minutes

April 18, 2023

Mayor Moore called the meeting to order at 4:05 p.m.

ROLL CALL

Mayor Moore took Roll Call.

Present: Mayor David Moore
 Councillors Morley Haskim, Mike Kekkonen, Nick Ryeland, Debbie Zulak

Staff: Deputy Clerk/Planning Assistant, Karlee Britton
 Clerk/Administrator, Ina Watkinson

DECLARATIONS OF PECUNIARY AND/OR PERSONAL INTEREST AND GENERAL NATURE THEREOF

There were no conflicts of interest declared.

Moved by: Councillor Zulak
Seconded by: Councillor Kekkonen

23-280 **BE IT RESOLVED THAT** the Council of the Corporation of the Township of McKellar does hereby amend the agenda to move Item 21.1 Fire Department By-law Amendments to follow Item 9 on the agenda; and

FURTHER approve the agenda as amended.

Carried

Moved by: Councillor Zulak
Seconded by: Councillor Kekkonen

23-281 **BE IT RESOLVED THAT** the Council of the Corporation of the Township of McKellar, pursuant to the Municipal Act, S.O. 2001, as amended, move into closed session at 4:06 p.m. to discuss the following items;

- 5.1 Minutes of Closed Session – April 4, 2023
- 5.2 Personal matters about an identifiable individual, including Municipal or local board employees, pursuant to Ontario Municipal Act, Section 239(2)(b) – Firefighter Appointments/Resignation, Summer Student Staffing, Employee Resignation, Senior of the Year Award
- 5.3 Advice subject to solicitor-client privilege. The exception for advice subject to solicitor-client privilege, pursuant to Ontario Municipal Act 239(2)(f) – Contract discussions
- 5.4 A trade secret or scientific, technical, commercial, financial or labour relations information, supplied in confidence to the municipality or local board, which, if disclosed, could reasonably be expected to prejudice significantly the competitive position or interfere significantly with the contractual or other negotiations of a person, group of persons, or organization, pursuant to Section 239(2)(i) – Financial information in regards to a specific Commercial property

Carried

Moved by: Councillor Kekkonen
Seconded by: Councillor Zulak

23-282 **BE IT RESOLVED THAT** the Council of the Corporation of the Township of McKellar does hereby come out of closed session of Council at 5:32 p.m.; to reconvene into regular open session at 6:30 p.m.

Carried



CORPORATION OF THE TOWNSHIP OF MCKELLAR

Council Meeting Minutes

April 18, 2023

Recess for Committee of Adjustment Meeting (5:32 p.m. to 6:30 p.m.)

Mayor Moore called the meeting to order at 6:30 p.m.

Moved by: Councillor Zulak

Seconded by: Councillor Kekkonen

23-283 BE IT RESOLVED THAT the Council of the Corporation of the Township of McKellar does hereby reconvene into open session of Council at 6:30 p.m.

Carried

ROLL CALL

Mayor Moore took Roll Call.

Present: Mayor David Moore

Councillors Morley Haskim, Mike Kekkonen, Nick Ryeland, Debbie Zulak

Staff: Deputy Clerk/Planning Assistant, Karlee Britton

Fire Chief, Robert Morrison *for this respective item on the agenda*

RESPECT AND ACKNOWLEDGEMENT 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.

DECLARATIONS OF PECUNIARY AND/OR PERSONAL INTEREST AND GENERAL NATURE THEREOF

There were no conflicts of interest declared.

Moved by: Councillor Kekkonen

Seconded by: Councillor Zulak

23-284 BE IT RESOLVED THAT the Council of the Corporation of the Township of McKellar does hereby accept the reports, recommendations and directions arising from the closed session held April 18, 2023.

Carried

Moved by: Councillor Kekkonen

Seconded by: Councillor Zulak

23-285 BE IT RESOLVED THAT the Council of the Corporation of the Township of McKellar does hereby give By-law No. 2023-28, being a by-law to Amend By-law 2022-42, being a by-law to Regulate a Fire Department in the Township, a First and Second reading;

And further Read a Third time and Passed in Open Council this 18th day of April, 2023.

Carried

Moved by: Councillor Kekkonen

Seconded by: Councillor Zulak

23-286 BE IT RESOLVED THAT the Council of the Corporation of the Township of McKellar does hereby receive the deputation from Jennifer Ghent-Fuller, Chair of the Lake Stewardship and Environmental Committee; and



CORPORATION OF THE TOWNSHIP OF MCKELLAR

Council Meeting Minutes

April 18, 2023

FURTHER THAT Council authorizes the Lake Stewardship and Environmental Committee to organize the placement of a waste collection bin in co-operation with the Township at the Transfer Station for the Annual Clean Up Our Lakes Campaign (April 28, 2023 to May 28, 2023) in coordination with the Director of Operations.

Carried

Moved by: Councillor Zulak

Seconded by: Councillor Kekkonen

23-287 **BE IT RESOLVED THAT** the Council of the Corporation of the Township of McKellar does hereby approve the Minutes of the April 4, 2023 regular meeting of Council, and the Minutes of the April 14, 2023 special meeting of Council; as circulated.

Carried

Moved by: Councillor Zulak

Seconded by: Councillor Kekkonen

23-288 **BE IT RESOLVED THAT** the Council of the Corporation of the Township of McKellar does hereby receive the draft Minutes of the February 27, 2023 and agenda for March 27, 2023 meetings of the Parry Sound Area Planning Board.

Carried

Moved by: Councillor Zulak

Seconded by: Councillor Kekkonen

23-289 **BE IT RESOLVED THAT** the Council of the Corporation of the Township of McKellar does hereby receive the Minutes of the February 9, 2023 meeting of the Parry Sound District Social Services Administration Board.

Carried

Moved by: Councillor Zulak

Seconded by: Councillor Kekkonen

23-290 **BE IT RESOLVED THAT** the Council of the Corporation of the Township of McKellar does hereby receive BYLAW-2023-02, Monthly By-law Report for March 2023 from By-law Enforcement Officer, Chris Everitt, for information purposes.

Carried

Moved by: Councillor Kekkonen

Seconded by: Councillor Zulak

23-291 **BE IT RESOLVED THAT** the Council of the Corporation of the Township of McKellar does hereby receive the Tender Opening Results for Tender PW-2023-04 (Liquid Calcium) and award the Tender to:

Proponent:	Da-Lee
Subtotal:	\$72,460.80
HST:	\$9,419.90
Total Bid Amount:	\$81,880.70.

Carried

Moved by: Councillor Kekkonen

Seconded by: Councillor Zulak

23-292 **BE IT RESOLVED THAT** the Council of the Corporation of the Township of McKellar does hereby receive the Tender Opening Results for Tender PW-2023-05 (A&B Gravel) and award the Tender to:



CORPORATION OF THE TOWNSHIP OF MCKELLAR

Council Meeting Minutes

April 18, 2023

Proponent:	Fowler Construction Company
Subtotal:	\$119,569.00
HST:	\$15,543.97
Total Bid Amount:	\$135,112.97.

*Quantities to be revised with Fowler.

Carried

Moved by: Councillor Haskim
Seconded by: Councillor Kekkonen

23-293 BE IT RESOLVED THAT the Council of the Corporation of the Township of McKellar does hereby receive the Tender Opening Results for Tender PW-2023-06 (Winter Sand) and award the Tender to:

Proponent:	Fowler Construction Company
Subtotal:	\$78,435.00
Delivery:	\$23,895.00
HST:	\$13,302.90
Total Bid Amount:	\$115,632.90.

Carried

Moved by: Councillor Kekkonen
Seconded by: Councillor Haskim

23-294 BE IT RESOLVED THAT the Council of the Corporation of the Township of McKellar does hereby receive the Notice of Cancellation of Tender circulated on April 11, 2023 to notify proponents the Tender has been cancelled, and that notice was posted on the Township's website, for information purposes.

Carried

Moved by: Councillor Haskim
Seconded by: Councillor Kekkonen

23-295 BE IT RESOLVED THAT the Council of the Corporation of the Township of McKellar does hereby receive the Accounts Payable Preliminary Cheque Run for March 2023 for information purposes.

Carried

Moved by: Councillor Kekkonen
Seconded by: Councillor Haskim

23-296 WHEREAS Enbridge recently made an announcement of their intention to begin charging third-party contractors and other utilities \$200 CAD (plus applicable taxes) for utility locates where a field locate is required; and

WHEREAS third-party contractors include Ontario municipalities; and

WHEREAS these locate requests are only required as Ontario municipalities have allowed utilities to use municipal right of ways at no charge to the utilities; and

WHEREAS this announcement of new downloaded costs will negatively impact the budgets of Ontario municipalities which are already burdened; and

WHEREAS if Enbridge is successful in implementing this new charge, a precedence is set for other utility companies to also begin charging for locates; and

NOW THEREFORE IT BE RESOLOVED that the Council of the Corporation of the Township of McKellar strongly opposes these utility locate costs being downloaded to Ontario municipalities by Enbridge Gas or other utilities; and



CORPORATION OF THE TOWNSHIP OF MCKELLAR

Council Meeting Minutes

April 18, 2023

FURTHER THAT the Province of Ontario's Ministry of Public and Business Service Delivery make it clear that these costs must be borne by the utilities themselves; and

FURTHER THAT this decision be forwarded to Minister of Public and Business Service Delivery Kaleed Rasheed, Minister of Infrastructure Kinga Surma, Minister of Energy Todd Smith, Premier Doug Ford, MPP Graydon Smith, the Association of Ontario Road Supervisors and the Association of Municipalities of Ontario.

Carried

Moved by: Councillor Haskim

Seconded by: Councillor Kekkonen

23-297 **WHEREAS** on February 8, 2022 Food Cycle Science Corporation's Ami Gagne presented to Council an overview of the FoodCycler program; and

WHEREAS budget restrictions for 2023 are inhibiting the possibly of the program running in the Township this year;

BE IT RESOLVED THAT the Council of the Corporation of the Township of McKellar does hereby receive the letter from Jacob Hanlon, Municipal Program Coordinator for Food Cycle Science Corporation and welcome his deputation at the end of this year and consideration for the program to be discussed during the 2024 annual budget deliberations.

Carried

Moved by: Councillor Zulak

Seconded by: Councillor Haskim

23-298 **WHEREAS** Mitchell Johnson, Manager of Network Strategy sent correspondence via email to the Township's Mayor and Clerk/Administrator requesting a letter of support for a proposal that Cogeco intends to submit to the CRTC as part of their Broadband Fund; and

WHEREAS Mr. Johnson stated that Broadbent was identified as an area of concern currently lacking fibre optic capacity and Broadbent is planned to be included in a Cogeco project that if selected, would provide a fibre optic "backbone" connection between McKellar and Orrville; and

WHEREAS the funding will not directly provide connectivity to individual homes, it would enable additional backhaul capacity for the community and would provide a redundant path for Cogeco services that are planned for McKellar by the end of 2025;

NOW THEREFORE BE IT RESOLVED THAT the Council of the Corporation of the Township of McKellar hereby support projects that bring connectivity to the Township and provide ratepayers with quality high speed internet; and

FURTHER THAT this resolution be sent to Mitchell Johnson as a letter of support for Cogeco's submission to the CRTC's Broadband Fund proposal; and

FURTHER THAT Cogeco provide the Council of the Township of McKellar with the results of their proposal and timeframes for fibre optic connectivity in the Township as information becomes available.

Carried

Moved by: Councillor Haskim

Seconded by: Councillor Zulak

23-299 **BE IT RESOLVED THAT** the Council of the Corporation of the Township of McKellar does hereby authorize the Clerk/Administrator, Ina Watkinson to attend the pertinent



CORPORATION OF THE TOWNSHIP OF MCKELLAR

Council Meeting Minutes

April 18, 2023

sessions of the Federation of Northern Ontario Municipalities 2023 AGM Conference hosted by the Town of Parry Sound from May 8-10, 2023, with all applicable expenses to be paid by the Township; and

FURTHER THAT the Clerk/Administrator submit a report to Council on the sessions attended.

Carried

Moved by: Councillor Zulak

Seconded by: Councillor Haskim

23-300 BE IT RESOLVED THAT the Council of the Corporation of the Township of McKellar hereby appoint Jordan Rutherford and Kevin Wilkinson to the rank of Probationary Firefighter with the McKellar Volunteer Fire Department, as recommended by Fire Chief, Robert Morrison.

Carried

Moved by: Councillor Zulak

Seconded by: Councillor Kekkonen

23-301 BE IT RESOLVED THAT the Council of the Corporation of the Township of McKellar hereby accept the resignation of Chris Everitt from the Township of McKellar Volunteer Fire Department; and

FURTHER thank Chris for his dedication to the department and for his many years of service.

Carried

Moved by: Councillor Haskim

Seconded by: Councillor Zulak

23-302 BE IT RESOLVED THAT the Council of the Corporation of the Township of McKellar does hereby give By-law No. 2023-33, being a by-law to appoint an Integrity Commissioner, a First and Second reading;

And further **Read a Third** time and **Passed** in Open Council this 18th day of April, 2023.

Carried

Moved by: Councillor Zulak

Seconded by: Councillor Haskim

23-303 BE IT RESOLVED THAT the Council of the Corporation of the Township of McKellar does hereby receive the consent agenda for correspondence.

Carried

QUESTION/COMMENT PERIOD (RELATED TO ITEMS ON THE AGENDA)

There were no questions.

Moved by: Councillor Haskim

Seconded by: Councillor Zulak

23-304 BE IT RESOLVED THAT the Council of the Corporation of the Township of McKellar does hereby give By-law No. 2023-34, being a by-law to confirm the proceedings of Council, a First and Second reading;

And further **Read a Third** time and **Passed** in Open Council this 18th day of April, 2023.

Carried



CORPORATION OF THE TOWNSHIP OF MCKELLAR

Council Meeting Minutes

April 18, 2023

Moved by: Councillor Zulak

Seconded by: Councillor Haskim

23-305 **BE IT RESOLVED THAT** the Council of the Corporation of the Township of McKellar adjourn this meeting at 7:56 p.m. to meet again on May 2, 2023; or at the call of the Mayor.

Carried

David Moore, Mayor

Karlee Britton, Deputy Clerk

DRAFT



Township of McKellar

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

Phone: (705) 389-2842

Fax: (705) 389-1244

April 17, 2023

Patrick Christie
Parry Sound Area Planning Board
1 Mall Drive, Unit 2
Parry Sound, ON
P2A 3A9

via Email: psapb@vianet.ca

Re: Consent Application - B33/2022 (LeBlanc)

Dear Patrick,

Please be advised that all of the following conditions for the above noted Consent Application have been met.

1. Confirmation from the Owner's Solicitor that the lots will merge;
2. Payment of planning fees was accepted on April 17, 2023.
3. That the lands have been rezoned to reflect the reconfigured lots
(By-law 2023-12);

Regards,

Karlee Britton
Deputy Clerk
Township of McKellar

LAKE STEWARDSHIP AND ENVIRONMENTAL COMMITTEE OF MCKELLAR TOWNSHIP

Approved Final Minutes
THURSDAY, March 9th, 2023

Item	Time	
1.		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.
2.		<p>Roll Call: Tony Best (N) ; Jennifer Ghent-Fuller (v) ; Melanie Jeffrey (v) ; Al Last (v) ; Axy Leighl (v) ; Carl Mitchell (on LOA); Suzanne Poff (v); Nick Ryeland (v); Lynda Taylor (N).</p> <p>We need 5 committee members to have a quorum (6)</p> <p>Declarations of pecuniary and/or personal interest and general nature thereof - none</p>
3.		<p>Motion to accept the minutes of December 8th, 2022. (attached).</p> <p>Moved: Sue Seconded: Melanie Approved: (yes)</p> <p>Amendments: none</p>
4. Goals		General Updates on Current Issues.
4.1		<p>Waterfront/ Shoreline protection – Axy /Carl updates</p> <p>From Oct 13/22 minutes on planning:</p> <p>“We will try to propose a waterfront guideline or bylaw which will give guidance for waterfront vegetation. As part of this we will also look at set back for new buildings. (Axy, Tony and Jennifer)”</p> <p><i>(these two agenda items have been amalgamated)</i></p> <p>Axy will give an update at the next meeting.</p> <p>Dec 8/22 Axy updated us on his research and conversations with staff. The Council is reviewing the zoning bylaw.</p> <p>Note: The Short-Term Rental Committee, which was disbanded in the fall, originated from a concern on this committee on the effects of short term tenants on the environment.</p> <p>March 9 - Axy & Jennifer have been working on expanding the Tree Canopy Policy to include Shorelands. It is thought that this will be easier to administer than a bylaw and will perform an educational function. A paper by Hutchinson Environmental Sciences Ltd. written in 1921 for Haliburton, as well as materials from FOCA and Watersheds Canada are the main references. It is hoped that a first draft along with the references can be distributed before our April meeting.</p>
4.2		<p>Water Sampling – Jennifer is making plans with MLCA to continue E. coli sampling and add in regular phosphorus sampling for about six lakes in McKellar Township in May and August (Jennifer will consult with Carl about scheduling).</p> <p>March 9 - MLCA has purchased new equipment to facilitate gathering samples from deep water and collecting data in deep water. A lab will be sought that will give results for phosphorus in mcg/L in order to compare LPP data. Samples will be taken at LPP sites simultaneously with LPP data and results compared as different sampling techniques are used.</p>

4.3	<p>Septic Education – concern relayed to Watersheds Canada and FOCA re: lakeside residents using too much water on a daily basis possibly causing a rapid exit to the lake with leakage of bacteria before they can be broken down and processed in the septic bed and before phosphorus can be absorbed by shoreline plants.</p> <p>March 9 – the Committee agreed to the proposal that we make education on reduced water usage a priority for 2023. Provincial guidelines on septic use include the need to reduce water usage but no detail is given.</p> <p>March 9th – We should print a limited number of copies of the Septic Smart booklet and have them available at the library and the Township office for new residents.</p> <p>*Resolution 2023 #1 The LSEC will print 100 copies of the Septic Smart booklet distributed last year and make them available at the Township office and the Library for new residents Moved: Axy Seconded: Al Approved</p>
4.4	<p>Presentations - YouTube videos from this committee are posted here: https://www.mckellar.ca/en/township-services/resources/Links-to-YouTube-Videos.pdf along with other videos</p>
4.5	<p>Microplastics/Microfibres/ Washing Machine Filters – video on our YouTube channel posted</p>
4.6	<p>Earth Day / Clean Up Our Lakes – schedule for end of April to end of May – suggestion was made to include roads and add it to the slogan – “Clean up our Lakes, Rivers and Roads” for publicity this spring.</p> <p>March 9th Greg Gostic has been emailed to ask him to book the container for the transfer station and he is in favour of including roads in our publicity. The committee approved as well.</p>
4.7	<p>Fishing - <u>Draft Fisheries Management Plan Highlights Proposal Summary - Seeking Indigenous Community Feedback - October 25, 2022</u> received from Steve Scholten, MNRF – posted on Township web site under Environment and FB as publicity was requested – committee members agreed to review it.</p>
4.8	<p>Fish Catch reporting signs for Armstrong Lake - are up at Armstrong Lake beach.</p>
4.9	<p>Catch and Release Signs are up at township launch sites. Copies of the Catch and Release sign are on the back of the Safe Boating flyer and were printed for distribution by the Township with the tax mailing to all households at the end of February 2023.</p>
4.10	<p>Benthic Study – Dec 2022 The Draft report was received from GBB. We will leave this expenditure in the budget for now and confer whether there is benefit in continuing this annual sampling at a later meeting. We should do some knowledge translation with the actual study, like what we're measuring and what it means, so that we can answer why we are doing this, what is the added value.</p> <p>March 9 2023 Jennifer distributed an evaluation of the value of the 2022 Benthic report along with a suggestion that LSEC recommend to Council that this research be continued. Proviso: that the data from the Lake Manitouwabing studies be posted on an existing publicly available website at no extra charge to the township or the MLCA.</p> <p>Resolution 2023 #2 – That the GBB be contracted to continue the Benthic sampling in the three sites (see attached) as proposed with the proviso that all the data from the Lake Manitouwabing studies be submitted and posted to an already existing publicly available website at no extra charge to the township or the MLCA. Moved: Sue Seconded: Al Approved</p>
4.11	<p>Pesticides/Fertilizers – (would be included in any Drinking Water Source Protection) From Oct 13/22 minutes on planning: 4. Pesticides – we will fold a discussion of pesticide use on lawns into the work/education on waterfront vegetation. Melanie and Jennifer.</p>

4.12	x	<p>Invasive Species – Signs are up at boat launch sites; additional signs are available from FOCA Dec 8 - Jennifer picked up 16 newer road signs for boat launches on Invasive Species from FOCA (on behalf of MLCA) – they are designed to educate people who are launching their boats about prevention of transfer of invasive species from one water body to another. We need to contact Greg Gostic again for approval and assistance to replace the existing Invasive species signs with the new ones. Al will assist with getting the new signs up and removing the old stop-sign shaped invasive species signs.</p> <p>March 9 – Motion The LSEC will ensure that older invasive species signs at boat launches be removed and replaced them with the newer signs as well as placing signs at boat launches where there is not yet a sign about invasive species. Moved: Sue Seconded: Al Approved</p> <p>Flyers on Invasive species and Catch and Release and Safe Boating were distributed to all households in the Township with the tax bills at the end of February.</p> <p>A waterless boat cleaning system to prevent the transfer of invasive species was advertised at the FOCA AGM on March 4th. The committee agreed that we need to work with MLCA to find someone to look at the feasibility of having such a system in McKellar Township.</p>
4.13		<p>Dark Skies – From Oct 13/ minutes on planning: Sue and Jennifer will continue the work on Dark Skies.</p>
4.14		<p>Water Levels – A paper detailing previous work on water levels is posted on our section of the web page.</p>
4.15		<p>Pollinator Patches – From Oct 13/ minutes on planning:</p> <ol style="list-style-type: none"> 1. Sue, Axy and Al will work on a program of <i>pollinator patches</i> in the township including applying to the David Suzuki butterfly ranger program. 2. Axy will schedule a meeting of this subcommittee and complete the application to the David Suzuki foundation program. 3. Al suggested that we may be eligible for beautification grants from the Township and also from some companies such as MacDonald’s who are looking for non-profit donations to make. <p>Dec 8 – The Township will provide us with a map of Township properties. We will need to get approval from staff on placement of pollinator patches/butterfly gardens. The David Suzuki program is interested in our work as they have no “ranger” in this area. Sue is researching Pollinator Patches and putting together a list of plants that are Suitable for our zone, and that are considered not in invasive or that could be a problem with being toxicity especially to farm animals.</p> <p>March 9 2023 Council approved the planting of two pollinator gardens, with a third to come after work is done on the Hemlock Church site. We will also upgrade the pollinator patch planted at the Community Centre. We will consult with Greg Gostick. Sue chose 6 pollinator plants that are native to the McKellar area and avoided those that are toxic to animals or susceptible to disease.</p> <p>The David Suzuki program has agreed to include our gardens on their maps and to give us signs. Their usual pattern of gardens is to have about 15 that are in close proximity. We will work to make this happen in the next few years, mainly by encouraging people to plant pollinator patches on their properties.</p>

		<p>Resolution 2023 #3 The LSEC recommends the spending of no more than the \$2000 budgeted for plants for the pollinator patches.</p> <p>Moved - Al Seconded - Axy Approved</p> <p>Nick suggested that procurement policy usually involves getting a few quotes. Sue will do that.</p>
4.16		<p>ICECAP – Nick and Tony tracking</p> <p>Nick plans to organize a meeting to iron out some issues about our ICECAP participation. On Feb 7 2023, a deputation from Dr. Rebecca Pollock, Executive Director of the Georgian Bay Biosphere was made to Council on behalf of the Integrated Communities Energy and Climate Action Plans (ICECAP) partnership. This is a Canada wide program for municipalities.</p> <p>March 9 – Nick spoke to Benjamin John of GBB on Feb 16 about the steps the Township of McKellar needs to take to move ahead with energy management and they have scheduled a follow up meeting. Nick and Roshan will follow up concerning the amount of money owed by McKellar Township to the GBB in relation to the ICECAP program. Nick will attend the ICECAP Stakeholder meeting on May 30th. There is practical value to the township in saving energy.</p>
4.17		<p>EV Chargers –</p> <p>March 9 A review of the current need for an EV charger by committee members earlier this year (2023) by email resulted in a decision of the majority of the LSEC members not to support a proposal that Council fund the installation of an EV charger in McKellar at this time.</p>
4.18		<p>Organic Waste Planning investigate the possibility of a processing facility shared with other townships in the future</p>
4.19		<p>From Oct 13/22 minutes on planning:</p> <p>Jennifer will start to research the background on Drinking Water Source Protection with a view to eventually having McKellar Township included in such a program. This will likely be a multi-year project as it involves working with other townships and communities in the local watersheds and finding a Conservation Association willing to manage the program.</p> <p>March – Greg Gostic inquired whether we could test the water at the public tap</p>
5.		<p>Our postings (listings and a table of contents) are uploaded on the township web page under “Residents/Environment.” Jennifer has been gradually updating the page with Mary’s help.</p> <p>https://www.mckellar.ca/en/living-in-our-community/environment.aspx</p>

6.		<p>Budget – Our suggestions for the 2023 LSEC budget was approved by the committee members at the December LSEC meeting. It will be forwarded to Council. Attached at end.</p>												
7.		<p>Next meeting date and time is Thursday March 9th , 7 pm on zoom We need a committee member to attend in the community centre, please.</p> <p>LSEC meetings will continue at 7 pm on the second Thursday of the month in 2023:</p> <table data-bbox="240 590 779 800"> <tr> <td>January 12th</td> <td>July 13th</td> </tr> <tr> <td>February 9th</td> <td>August 10th</td> </tr> <tr> <td>March 9th</td> <td>September 14th</td> </tr> <tr> <td>April 13th</td> <td>October 12th</td> </tr> <tr> <td>May 11th</td> <td>November 9th</td> </tr> <tr> <td>June 8th</td> <td>December 14th</td> </tr> </table> <p>Dec 8th Motion: To cancel January and February meetings to have a winter break. Moved: Tony, Seconded: Sue. Carried with one abstention. Project work will continue. Next meeting April 13th.</p>	January 12th	July 13 th	February 9th	August 10 th	March 9th	September 14 th	April 13 th	October 12 th	May 11 th	November 9 th	June 8 th	December 14 th
January 12th	July 13 th													
February 9th	August 10 th													
March 9th	September 14 th													
April 13 th	October 12 th													
May 11 th	November 9 th													
June 8 th	December 14 th													
8.	X	<p>Motion to adjourn. Moved: Melanie Seconded: AI Approved: Time: 8:35 PM</p>												

Lake Stewardship and Environmental Committee Budget - Final Estimate for 2023

	Budget estimate 2021	Actual Expenditure 2021	Budget estimate 2022	Actual Expenditure 2022	Budget Estimate 2023
E. Coli Sampling	\$ 4,248	\$4800.24	\$5,000.00	\$ 3,616.47	\$ 4,000.00
Phosphorus and calcium sampling				\$ 630.00	\$4,000.00
Microcystin (if there is a BGA bloom)	\$265	\$0	\$265	\$0	\$ 300.00
Standardizing solutions (q2yrs)	\$500	\$120	\$0	\$0	\$150
Benthic 4 sites	\$4420 (MLCA pays ¼)	\$3315	\$4915	3 – \$4915.20 Twp (1 - \$2320.00 MLCA)	3 sites \$ 5,260
Educational Materials	Bookmarks and flyers - \$300	Bookmarks and Flyers \$300	Bookmarks and flyers \$500	Bookmarks and Flyers \$344.65	\$ 2,000
Educational Materials	Lake Protection Workbook \$3000.00	Lake Protection Workbook \$2,224.97		Presentations \$947.50	\$1,500
Educational Materials			Septic Smart Booklet \$5000	Septic Smart Booklet \$4418.30 + \$207= \$4,625.30	\$ 500
Educational Materials	Catch and Release Signs and Posts \$500	Catch and Release Signs and Posts \$1,028.30			
			Other educational materials plus new initiatives \$3,900	2 pamphlets – 2000 copies for mailing \$2497.30	\$2000
			Remedial Plantings \$2500	0	\$ 2,500.00
Sub Total			\$22,080	\$17,576.42	\$22,210.00
PLUS GBB ICECAP	\$ 8500	\$8500	\$8500	\$ 8,000	\$8,000
Grand Total			\$30,580	\$25,576.42	\$ 30,210

Township of McKellar Public Library Board Meeting Minutes

March 27, 2023 @ 10:00 a.m. at Library

1. Welcome and roll call:

The meeting was called to order at 10:00 a.m..

Roll call was completed by Lynne Aylsworth

PRESENT: Debbie Woods (Chair), Dianne Thompson (Vice-Chair),
Terri Short (CEO/Librarian/Treasurer), Debbie Zulak (Council),
Jeanette Clements, Lynne Aylsworth (Secretary), Suzanne Poff

GUESTS: Joyce Campbell, Pam Stephens, Lori Hanna from
Whitestone/McKellar Lion's Club

We have quorum for this meeting.

2. "The Respect and Acknowledgement of Lands" was read.

"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."

3. Declaration of any Conflicts of Interest: NONE

4. Approval of the Agenda:

The Agenda was revised by adding the Council Report after Librarian's Report and Debbie Woods wanted to share a note received from Jesse Roberts, Consultant, OLS before our Agenda discussions commenced.

Motion #2023:83

That we the Township of McKellar Public Library Board move to accept the March 27, 2023 Agenda as circulated to all members and revised as noted above.

Moved by Jeanette Clements & Seconded by Dianne Thompson **All in Favour Carried**

5. **a) Librarian's Remarks/questions:**

The Librarian's Report was circulated to all board members prior to the meeting. There is nothing else to report at this time.

We all acknowledged what an outstanding amount of work Terri has accomplished this past month. Great job!

b) Council's Remarks/questions:

On March 21, 2023, Council passed Resolution #23-234 approving minor renovations to library including construction of a new storage cupboard and an automatic door as per the Library's presentation to Council in February, 2023.

Roshan is searching for the Town of McKellar's Pay Equity document and will forward same to the Library for our review. The library will continue to inquire with other libraries to see what Pay Equity document they are following.

Starlink has been connected in the Township of McKellar Office and is in the testing stages. It should be up and running for council meetings in April, 2023. Debbie Z. will keep us updated.

6. **Approval of the Consent Agenda:**

Motion #2023:84

That we the Township of McKellar Public Library Board move to accept the Consent Agenda, as circulated to all members.

Moved by Debbie Zulak, Seconded by Lynne Aylsworth All in Favour Carried

7. **Business Arising from Minutes:**

a. Connecting Public Libraries Project:

The Connecting Public Libraries Project Report was circulated to all board members prior to the meeting. The required contracts have been signed. The service has not started yet and it depends on whether fibre optics will be installed in the Town of McKellar. We have inquired whether we can use Starlink through the Township.

b. Permission from Council to do minor renovations

Council passed Resolution #23-234 on March 21, 2023 allowing the Library to move forward with the minor renovations that are planned.

c. Reciprocal Borrowing Agreement with Whitestone

Terri and Dianne have created a Reciprocal Borrowing Agreement with Whitestone Public Library and Technology Centre.

d. Renewing Partnerships

i. Historical Committee

Lynne reached out to Vivian Moore, President of Historical Committee to offer our support with any projects they may have coming up in the future. Vivian will be in touch, should they require our assistance.

ii. McKellar United Church

Debbie Woods reached out to the United Church and they will also reach out should they require our assistance.

iii Whitestone/McKellar Lions Club

Jeanette invited Joyce Campbell, Pam Stephens and Lori Hanna from Whitestone/McKellar Lion's Club to attend our meeting as guests.

Joyce, Pam and Lori explained to all of us how the Lion's Club is involved in the community. They focus on the 5 pillars of our community, Cancer, Diabetes, Hunger, Environment and Vision. The Club has been helping families in the Whitestone Township and would also like reach out to families in McKellar.

A discussion took place on how we could collaborate/partner with the Lion's Club to help our community. A number of ideas/projects were discussed and we look forward to working with our new community partner.

Motion #2023:85

That we the Township of McKellar Public Library Board move to formalize our support of the Whitestone/McKellar Lions Club as a community partner.

Moved by Dianne Thompson and Seconded by Jeannette Clements All in Favour Carried

ACTION ITEM:

Action: Advise library staff that if we require a Lottery Licence, the Lion's Club will apply for it on our behalf
Also advise staff that we may be selling their Lottery Tickets from time to time
When: On or before next meeting, April 24, 2023
Who: Terri Short

iv. **MLCA (Manitouwabing Lake Community Association)**

Dianne reached out to Stephen Macdonell to ask if we could share a table at the McKellar Market and to offer our support to the MLCA. Steve will discuss this with the MLCA and let us know.

e. **Meet with Chris Bordeleau**

Debbie Woods and Terri Short will meet with Chris Bordeleau on Wednesday, March 29, 2023 in the morning at 9:00 a.m. to discuss the minor renovations that are planned for the library and report back to the Board at our next meeting.

ACTION ITEM:

Action: Report to Board after meeting with Chris Bordeleau
When: On or before next meeting, April 24, 2023
Who: Debbie and Terri

f. **Grants**

We are currently looking into applying for two grants, Inclusive Community Grant and L.E.A.F. Commonwealth Grant. These grants, if accepted will help fund the library with the minor renovations that are planned to create a more user friendly space and make our library more accessible.

ACTION ITEM:

Action: Ask the Town if they could put a note on the front entrance to door to advise patrons that there is a red button for the accessible door.
Ask why the accessible door button at the Post Office is deactivated sometimes
When: On or before next meeting, April 24, 2023
Who: Debbie Zulak

g. **Makerspace**

We are still in discussions and researching the cost of items for the new Makerspace that will be created at the Library. We will discuss all of our findings at the next meeting.

ACTION ITEM:

Action: Research Thingiverse.com
When: On or before our next meeting
Who: Jeanette Clements

ACTION ITEM:

Action: Look into Dedicated Computer (for 3D printer and Cricut) and Makerbot sketch classroom at Whitestone Library (value for the cost of it)
When: On or before our next meeting, April 24, 2023
Who: Debbie Woods

ACTION ITEM:

Action: Price out Digitizing Video Equipment
When: On or before our next meeting, April 24, 2023
Who: Debbie Woods

ACTION ITEM:

Action: Look into how 3D printer works
When: On or before next meeting, April 24, 2023
Who: Jeanette Clements

ACTION ITEM:

Action: Discuss with Chris Bordeleau whether cupboards in multipurpose room in Community Hall can be shared with Library and could we hold workshops there
When: On or before next meeting, April 24, 2023
Who: Debbie Woods

h. Roadside Library

Lynne Campbell's son will be building our Roadside Library.

i. HR-03 – Hours of Work

A discussion took place regarding how many extra hours could be allotted to Lynne Campbell outside of staff hours in accordance with the library's budget in order for her to complete the McKellar Stories book being published in honour of the Town of McKellar's 150th Anniversary.

Motion #2023:86

That we the Township of McKellar Public Library Board move to allow Lynne Campbell to work 4 ½ hours a week on the McKellar Stories book outside of open hours up until the end of June provided that she doesn't start until 2:00 p.m. on her scheduled Tuesday shift.

Moved by Dianne Thompson, Seconded by Suzanne Poff All in favour Carried

Motion #2023: 87

That we the Township of McKellar Public Library Board move to accept and adopt the changes to HR-03 – Hours of Work as discussed.

Moved by Lynne Aylsworth, Seconded by Jeanette Clements All in Favour Carried

j. HR-04 – Vacation, Stat Holidays and Leave

The meaning of "family members" on Page 2 were listed in full.

Motion #2023:88

That we the Township of McKellar Public Library Board move to accept and adopt the changes to HR-04 – Vacation, Stat Holidays and Leave as discussed.

Moved by Suzanne Poff, Seconded by Dianne Thompson All in Favour Carried

k. HR-05 – Pay Equity

We are still in the process of finding a Pay Equity document from the Town Office or another library with similar dynamics to compare to. This will be discussed further once we have the proper information.

Motion #2023:89

That we the Township of McKellar Public Library Board move to defer balance of items on the Agenda until our next meeting on April 24, 2023 as time has run out for this meeting.

Moved by Lynne Aylsworth, Seconded by Debbie Zulak All in Favour Carried

- 1. Next Meeting:** Monday, April 24, 2023 10:00 am – 12:00 pm noon in Library

Motion #2023:90

That we the Township of McKellar Public Library Board move to adjourn this meeting at 12:00 p.m..

Moved by Dianne Thompson All in Favour Carried

Debbie Woods, Chair
Date Signed:

Lynne Aylsworth, Secretary
Date Signed:

Date Approved:



Township of McKellar

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

Phone: (705) 389-2842

Fax: (705) 389-1244

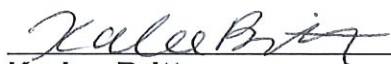
Request for Proposal Opening RFP No. PW-2023-08 St. Stephen's Church Foundation

Closing Date: April 20, 2023 at 2:00p.m.

Vendor	Date/Time Rec'd	Subtotal	HST	Total
JT Masons	April 18 /23 3:08 pm	\$ 150,000.00	\$ 19,500.00	\$ 169,500.00

Request for proposals opened at the Municipal Office at 2:05 p.m. by:


 Ina Watkinson
 Clerk/Administrator


 Karlee Britton
 Deputy Clerk



Township of McKellar Staff Report

Prepared for: Council

Department: Fire Department

Agenda Date: May 2, 2023

Report No: FD-2023-09

Subject: Month end status updates – March/April 2023

For the months of March and April 2023, the Township of McKellar Fire Department responded to a total of 12 calls at the time of writing this report consisting of:

- 10 Medical calls
- 1 Fire call
- 0 Assistance calls (mutual/automatic/ or inter agency aid)
- 1 Motor Vehicle Collisions

Apparatus and Equipment:

Apparatus status for the months of March and April is stable, with no major mechanical issues coming to light.

During our February truck checks an issue has been discovered with the transmission temperature gauge in Tanker 2, this has been reported to the mechanics at Wasco and was addressed on March 22nd when Tanker 2 went in for it's annual service.

Personel:

McKellar welcomed 2 new recruits in the month of April. One to be trained in house, eager to give back to his community. One is a fully trained and certified firefighter who we share with McDougall, and is immediately available to help with our responses. The resignation of 2 of our staff will not materially effect our delivery of service, though we wish them well with their future endeavors. Recruitment has gone from active to inactive at this time however the word is out that McKellar Fire is a great way to get involved and help your community. We have seen a few inquiries this month alone regarding positions within the department, applications will be collected and opportunities will be given to interested parties to attend a training night to meet the crew and see if it is a good fit for them. This way of passive recruiting will allow us to take our time and be more selective with our process.

Junior Firefighter Program passes through council on April 18. This opportunity is offered to youth ages 15-18 and will serve as a tool for the department to increase our outreach to our younger community, but also as an opportunity for our Junior Firefighters to learn about Firefighting as both a career and as a community contribution. At Aprils end, the social media advertising of the program will begin, and by the end of May our first applicants will be interviewed.

Training:

Recruits involved in the WPSRTP will continue attending training the first Saturday and Sunday of every month. Aside from that, our department has the following booked.

- March 21 and 28, April 11, 18, and 25 We have been SP103 wildland fire training. While originally supposed to be training done with the support of the MNR, they had to cancel so this training will be done now over a 4 Tuesday period in March and April. With overflow date of April 25 to allow us to finish our testing and certification.
- May 13 We will host an NFPA 1006 Auto Extrication Operations certification with attendees and cost sharing from McDougall and Henvey Inlet
- May 15-June 15 our members will be educated and certified to an awareness level for NFPA 1006 Water Rescue
- June 1 – July 1st Several of our responders will be educated and certified to an awareness level for NFPA 1072 Hazardous Materials Response.
- December 8,9,10 We will be hosting and Ice Rescue Technicians certification, with attendees from other departments likely. This will be the first time McKellar will have been fully trained and certified to provide full Ice Rescue capabilities to our township
- McKellar has been a co-applicant to the acquisition of the OFM Burn Trailer for the West Parry Sound group and the Recruit Training Program. We will have the opportunity to attend the trailer for a complete day of live burns in this state of the art trailer under the supervision of the OFM.

Buildings:

Both Firehalls have had a maintenance overhaul of their water treatment systems, involving UV and Filter changes. This is part of the yearly maintenance and was not due to a malfunction.

Home Safe Home, Fire Prevention and education:

Fire Prevention and educational material have been received from our order, they will be available at special events and market dates throughout the summer.

McKellar had another happy customer with our Home Safe Home program in March. 2 Firefighters attended the home of an older resident and both installed and serviced smoke and CO detectors in her home to bring her up to code. This program, in every instance so far, has left a positive impression on our residents. Public education is widely recognized as a key factor in fire prevention, and we hope that residents continue to reach out to us when they need assistance with meeting code or just want to learn more.

Chief's Notes:

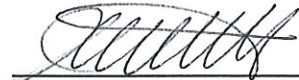
With the 150th Firefighter recognition dinner just around the corner (at time of writing) our responders are very excited to attend the evening. In any leadership method, especially leadership methods pertaining to the use of volunteers, it is widely acknowledged that "Recognition breeds Retention". Recognizing the extraordinary efforts of people who are contributing a significant portion of their time to the betterment of their community is the single biggest factor in their job satisfaction and longevity. With pride I will be presenting 2 awards on the recognition night. 1 for long service and 1 for retirement. For this I have called on the help of Councilor Ryland, and I appreciate his willingness to participate.

Respectfully submitted by:

Reviewed by:



Robert Morrison, CEMC/Fire Chief



Tina Watkinson, Clerk/Administrator

Attachments: None.

Parry Sound Area
COMMUNITY BUSINESS & DEVELOPMENT CENTRE INC.
A Community Futures Development Corporation



February 24th, 2023

Township of McKellar
 PO Box 69, 701 Highway 124
 McKellar, Ontario
 P0G 1C0

Attention: Mayor David Moore
 Township of McKellar
 RE: Contribution to the Parry Sound Area CB&DC – 2023

Dear Mayor Moore,

On behalf of the Board volunteers and the staff of the CB&DC please share with Council our sincere appreciation for its past tangible support to our annual operating budget. In furtherance of our request for a 2023 contribution of \$500, I have attached the following:

1. September 30, 2022 year-end financial statements
2. CB&DC Investment Fund Municipal Concentration list as at January 25, 2023
3. Summary of past Municipal support
4. CB&DC Board resolution #2023-4138 authorizing this request
5. Client Success Story – Fisher's Regalia

Parry Sound Area CB&DC's 2021-2022 fiscal year ending September 30, 2022 marked our 35th year of operation. It was a fast-paced year of challenges and inspiration, with many opportunities to cultivate our priorities.

The Covid-19 pandemic continued to impact our economy: housing and labour market shortages, rapidly increasing interest rates, and supply chain issues all bore weight on business success. Locally, SMEs struggled to meet staffing needs, often adjusting workflows and/or operating hours as a result. The CBDC office maintained our usual hours open to the public and we responded to the needs of our team with flexible work from home/in office scheduling. Our ongoing digitization efforts served us well as we saw few ripples in our work flow and we continue to update our processes to maximize our flexibility as an organization.

With the completion of a new Strategic Plan in June 2022, the organization set focus on short and medium term goals and work on those priorities is well under way.

Parallel to the strategic planning work, we finalized a 5-year Business Plan, Budget, and Communication Plan to back our application to FedNor for continued operating support; we're pleased to have received a 5-year Contribution Agreement which allows for longer-term planning and implementation of our

strategies.

Last year we reported our community investment of \$3,800,000 to 72 local businesses across our area, through the Regional Relief and Recovery Fund (RRRF), with a potential forgivable portion of over \$1,000,000. We're extremely proud of this work and the real difference it made to SMEs in our community. This past year we implemented a focused communication strategy with RRRF loan clients, to check that repayment strategies are in place to maximize access to the forgivable portion of those loans.

Our regular loan portfolio continues to be healthy; currently we host over \$10M in active loans. During CB&DC's 2022 fiscal year the board invested \$1.55 Million across our community with entrepreneurs in need of capital and operating funding, leveraging in excess of \$3.9Million. Through CB&DC, three clients accessed capital through the North Eastern Ontario Investment Pool (NEOIP), resulting in a further \$1M flowing into our community, in addition to our own local investment. The NEOIP, a collaboration between 13 Community Futures organizations across North Eastern Ontario, allows for loans of up to \$750,000.

With a 35 year track record, our cumulative totals since inception illustrate CB&DC's impact to our community: to September 30, 2022 the Parry Sound Area Community Business & Development Centre Board of Directors has reviewed 859 loan applications, approving over 670 loans. CB&DC has disbursed \$30,159,568 in loans and \$3,800,000 in Regional Relief Recovery Fund lending; creating or maintaining well over 2600 jobs.

Long-time CB&DC Loans Officer Sherry Keown retired last year and while her knowledge and expertise will be missed, we wish her the very best in her retirement. Last August Kyle Forder came on board as Loans & Business Development Officer, joining Administrator Pam Hargrave and General Manager Janice Heidman to complete our core CB&DC team.

With all that we do, we continue to produce strong results under a core operating budget that has not changed since 2008. Discussions on that point with the federal government continue at a provincial and national level; locally we are focused on how we can do as much as possible within our budgetary constraints. On that note, we thank our municipal partners with great gratitude for your past support; it makes a difference in the work we are able to do.

Thank you for your consideration of this request and as always, we remain available to have further dialogue with Council at your convenience.

Yours truly,



Bob Griffiths

Chair,

Parry Sound Area

Community Business & Development Centre




PARRY SOUND AREA
COMMUNITY BUSINESS & DEVELOPMENT CENTRE INC.
General Resolution

RESOLUTION #	CB&DC - 2023-4138
DATE:	January 23, 2023
MOVED BY:	Rachel Sullivan
SECONDED BY:	Lisa Knapik
THAT:	the Board of the Parry Sound Area Community Business & Development Centre Inc. does hereby direct the General Manager to apply to the Township of McKellar's Donations / Grants Program for a 2023 contribution of \$500.00.

Carried

Defeated

Deferred


Chair

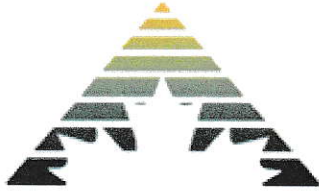
Municipal Concentration
As at Jan 25, 2023



Parry Sound Community Business & Development Centre
1A Church St. Parry Sound, ON P2A 1Y2
705-746-4455

Municipality		Amount	Number of Loans	Percentage by Dollar
Archipelago	\$	420,000.00	3	3.80
Carling	\$	360,000.00	2	3.26
Magnetawan	\$	1,288,828.09	14	11.66
McDougall	\$	232,509.95	4	2.10
McKellar	\$	220,000.00	3	1.99
Mowat	\$	-	0	0.00
Seguin	\$	1,668,446.92	18	15.09
Town of Parry Sound	\$	5,773,046.41	57	52.21
Wallbridge	\$	205,000.00	1	1.85
Whitestone	\$	515,542.13	3	4.66
Other	\$	373,000.00	4	3.37
Total	\$	11,056,373.50	109	100.00

MUNICIPAL CONTRIBUTIONS										
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Archipelago	\$4,000	\$1,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$ 2,000	\$ 2,000	\$ 2,000
Carling	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$ -	\$ -	
McDougall	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$ 3,000	\$ 3,000	\$ 3,000
McKellar	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$ 500	\$ -	
Parry Sound	\$2,468	\$3,123	\$4,021	\$2,613	\$1,585	\$2,233	\$2,000	\$ -	\$ 2,002	\$ 2,923
Seguin	\$7,000	\$7,000	0	\$4,000	\$4,000	\$4,000	\$4,000	\$ 4,000	\$ -	\$ 4,000
Whitestone	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$550	\$1,100	\$ 1,100	\$ 1,100	\$ 1,100
Magnetawan	\$1,000	\$1,000	\$1,000	\$1,000		\$1,000	\$1,000	\$ 1,000	\$ 1,000	\$ 1,000
Total	\$20,568	\$18,223	\$13,121	\$15,713	\$13,685	\$14,783	\$15,100	\$11,600	\$ 9,102	\$ 14,023



Parry Sound Area

COMMUNITY BUSINESS & DEVELOPMENT CENTRE INC

A Community Futures Development Corporation

CLIENT SUCCESS STORY

FISHER'S REGALIA & UNIFORM ACCOUTREMENTS CO. LTD.

Founded in 1975 Fisher's Regalia is a second-generation family-owned company that was operating out of Barrie, Ontario. We provide uniforms and accessories for the emergency services sector across Canada and in the Caribbean. We, owners Yvonne and Mark Tulloch, were in the process of creating a succession plan with our son when he identified that owning a home in Barrie was outside of his family's reach financially.

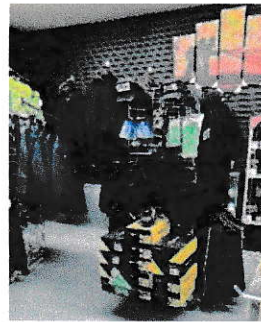
He eventually purchased a home in Parry Sound and Yvonne and Mark began the search for a commercial property to relocate the business closer to our son's home. The search was successful as the former Georgian Bay Rentals property on Queen St. in Parry Sound was found to be a suitable location. There was one problem that looked to put the brakes on the purchase.

Covid19 had spooked all of the chartered banks when it came to commercial mortgages and that put us into a precarious position. Enter the Parry Sound Area and Community Business Development Center. They were originally going to participate in second position with TD Bank but when the bank withdrew their participation Janice Heidman, the general manager of this extremely helpful organization offered to participate fully in the commercial mortgage for our company.

The qualification progress was rigorous but fair. They worked extremely well with all of the lawyers in the transaction and the process was fairly seamless.

Our family was very grateful for the relationship created between our firm and the CBDC. I believe it's rare for a government agency to deliver exactly what it promises to deliver and now we hope to do our part by growing and hiring more local folks here in the district of Parry Sound.

*Mark J. Tulloch, V.P. Sales & Marketing
Owner, Fisher's Regalia*



**PARRY SOUND AREA COMMUNITY
BUSINESS & DEVELOPMENT
CENTRE INC.**

Financial Statements

For the year ended September 30, 2022

Parry Sound Area Community Business & Development Centre Inc.
Financial Statements
For the year ended September 30, 2022

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Supplementary Information

Location	1A Church Street, Parry Sound, Ontario
Bank	Kawartha Credit Union

1-7 William Street
Parry Sound ON
P2A 1V2

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Independent Auditors' Report

**To the Directors of
Parry Sound Area Community Business & Development Centre Inc.**

Qualified Opinion

We have audited the accompanying financial statements of Parry Sound Area Community Business & Development Centre Inc. (the "entity"), which comprise the statement of financial position as at September 30, 2022 and the statements of operations, changes in fund balances and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the entity as at September 30, 2022, and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Qualified Opinion

Loans and mortgage receivables have been recorded at amortized cost at inception as market value was not determined. We were unable to determine the adjustment to fair market value that would be necessary. Therefore, we were not able to determine whether any adjustments might be necessary to excess of revenue over expenses, and cash flows from operation for the years ended September 30, 2022 and September 30, 2021, current assets as at September 30, 2022 and September 30, 2021, and net assets as at October 1 and September 30 for both years. Our audit opinion on the financial statements for the year ended September 30, 2022 was modified accordingly because of the possible effects of this limitation in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- * Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- * Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- * Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- * Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- * Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Parry Sound, Ontario
December 19, 2022

Chartered Professional Accountants
Licensed Public Accountants

**Parry Sound Area Community Business & Development Centre Inc.
Statement of Financial Position**

September 30	General Fund	Investment Fund	Project Fund	CiiNO Fund	2022	2021
Assets						
Current						
Cash	\$ 149,083	\$ -	\$ -	\$ -	\$ 149,083	\$ 106,104
Other receivables (Note 4)	13,225	-	-	-	13,225	6,688
	<u>162,308</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>162,308</u>	<u>112,792</u>
Capital assets (Note 3)	<u>2,909</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,909</u>	<u>6,153</u>
Restricted						
Cash	-	4,375,212	17,484	-	4,392,696	4,620,338
Other receivables (Note 4)	-	2,181	224	-	2,405	1,135
Interfund balances (Note 11)	-	-	-	-	-	21,858
Interfund balance - long-term (Note 11)	-	-	-	-	-	6,000
Loans and mortgages receivable (Note 6)	-	6,870,652	-	-	6,870,652	5,766,022
	<u>-</u>	<u>11,248,045</u>	<u>17,708</u>	<u>-</u>	<u>11,265,753</u>	<u>10,415,353</u>
Total Assets	<u>\$ 165,217</u>	<u>\$ 11,248,045</u>	<u>\$ 17,708</u>	<u>\$ -</u>	<u>\$ 11,430,970</u>	<u>\$ 10,534,298</u>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

**Parry Sound Area Community Business & Development Centre Inc.
Statement of Financial Position**

September 30	General Fund	Investment Fund	Project Fund	CiiNO Fund	2022	2021
Liabilities and Fund Balances						
Current						
Accounts payable and accrued liabilities (Note 7)	\$ 4,340	\$ 7,276	\$ 520	\$ -	\$ 12,136	\$ 17,475
Interfund balances (Note 11)	-	-	-	-	-	21,858
Interfund balance - long-term (Note 11)	-	-	-	-	-	6,000
	<u>4,340</u>	<u>7,276</u>	<u>520</u>	<u>-</u>	<u>12,136</u>	<u>45,333</u>
Deferred revenue						
Deferred operating contributions (Note 8)	-	-	718	-	718	54,482
Commitments and contingencies (Note 10)						
Fund Balances						
External restrictions	132,343	11,240,769	-	-	11,373,112	10,392,436
Internal restrictions	-	-	16,470	-	16,470	15,443
Unrestricted	28,534	-	-	-	28,534	26,604
	<u>160,877</u>	<u>11,240,769</u>	<u>16,470</u>	<u>-</u>	<u>11,418,116</u>	<u>10,434,483</u>
Total Liabilities and Fund Balances	\$ 165,217	\$ 11,248,045	\$ 17,708	\$ -	\$ 11,430,970	\$ 10,534,298

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

**Parry Sound Area Community Business & Development Centre Inc.
Statement of Operations and Changes in Fund Balances**

	<i>General Fund</i>	<i>Investment Fund</i>	<i>Project Fund</i>	<i>CiINO Fund</i>	2022	2021
For the year ended September 30						
Revenues						
Industry Canada - FedNor						
- Operating funds - current year	\$ 300,000	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000
- Special funding	-	-	-	-	-	2,477,715
Government and other grants (Note 12)	14,100	-	-	-	14,100	21,514
Investment income	5,625	98,466	1,795	-	105,886	60,809
Loan interest income	-	409,933	-	-	409,933	235,177
Other income	500	-	-	-	500	500
	<u>320,225</u>	<u>508,399</u>	<u>1,795</u>	<u>-</u>	<u>830,419</u>	<u>3,095,715</u>
Expenses						
Amortization	3,244	-	-	-	3,244	3,244
Loan loss provision (recovery)	-	(618,766)	-	-	(618,766)	1,448,720
Loan forgiveness - COVID 19	-	90,000	-	-	90,000	80,000
Salaries and benefits (see schedule)	294,268	-	-	-	294,268	285,792
Occupancy and equip. (see schedule)	29,328	-	-	-	29,328	29,321
Director's expenses	1,820	-	-	-	1,820	2,223
Community development (see schedule)	184	-	248	-	432	956
Administration (see schedule)	36,934	9,006	520	-	46,460	50,662
	<u>365,778</u>	<u>(519,760)</u>	<u>768</u>	<u>-</u>	<u>(153,214)</u>	<u>1,900,918</u>
Excess of Revenue (Deficiency) over Expenses	(45,553)	1,028,159	1,027	-	983,633	1,194,797
Fund Balances						
Beginning of year	26,604	10,392,436	15,443	-	10,434,483	9,239,686
Interfund transfers (Note 11)	179,826	(179,826)	-	-	-	-
End of year	<u>\$ 160,877</u>	<u>\$ 11,240,769</u>	<u>\$ 16,470</u>	<u>\$ -</u>	<u>\$ 11,418,116</u>	<u>\$ 10,434,483</u>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

**Parry Sound Area Community Business & Development Centre Inc.
Schedule of Expenditures**

For the year ended September 30	<i>General Fund</i>	<i>Investment Fund</i>	<i>Project Fund</i>	<i>CiiNO Fund</i>	2022	2021
Salaries and Benefits						
Salaries	\$ 220,293	\$ -	\$ -	\$ -	\$ 220,293	\$ 224,271
Benefits	38,475	-	-	-	38,475	45,921
Intern - wages & benefits	-	-	-	-	-	15,600
RRRF wages	35,500	-	-	-	35,500	-
	\$ 294,268	\$ -	\$ -	\$ -	\$ 294,268	\$ 285,792
Occupancy & Equipment						
Insurance	\$ 6,411	\$ -	\$ -	\$ -	\$ 6,411	\$ 5,736
Rent (net of recovery)	18,117	-	-	-	18,117	17,824
Telephone, fax, internet & IT	4,800	-	-	-	4,800	5,761
	\$ 29,328	\$ -	\$ -	\$ -	\$ 29,328	\$ 29,321
Community Development & Other						
Projects						
Projects	184	-	-	-	184	708
Women's Network	-	-	248	-	248	248
	\$ 184	\$ -	\$ 248	\$ -	\$ 432	\$ 956

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

**Parry Sound Area Community Business & Development Centre Inc.
Schedule of Expenditures**

For the year ended September 30	<i>General Fund</i>	<i>Investment Fund</i>	<i>Project Fund</i>	<i>CiiNO Fund</i>	2022	2021
Administration						
Advertising and promotion	\$ 98	\$ -	\$ -	\$ -	\$ 98	\$ 3,490
Conventions, subscriptions, fees & dues	5,688	-	-	-	5,688	3,083
Employee training	883	-	-	-	883	383
Meetings	303	-	-	-	303	286
Office supplies and general	6,530	-	-	-	6,530	10,914
Postage	260	-	-	-	260	486
Professional fees	4,629	9,006	520	-	14,155	11,636
Staff travel and expenses	1,458	-	-	-	1,458	2,235
Special operations expenses	4,928	-	-	-	4,928	18,149
RRRF administration expenses	12,157	-	-	-	12,157	-
	\$ 36,934	\$ 9,006	\$ 520	\$ -	\$ 46,460	\$ 50,662

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

**Parry Sound Area Community Business & Development Centre Inc.
Statement of Cash Flows**

	<i>General Fund</i>	<i>Investment Fund</i>	<i>Project Fund</i>	<i>CiiNO Fund</i>	2022	2021
For the year ended September 30						
Cash provided by (used in)						
Operating activities						
Revenue in excess of expenditures	\$ (45,553)	\$ 1,028,159	\$ 1,027	\$ -	\$ 983,633	\$ 1,194,797
Interfund transfer	179,826	(179,826)	-	-	-	-
Items not involving cash						
Amortization of capital assets	3,244	-	-	-	3,244	3,244
Loan loss provision	-	(618,766)	-	-	(618,766)	1,448,720
Changes in non-cash working capital balances						
Contributions receivable	-	-	-	-	-	14,170
Other receivables	(6,537)	(1,204)	(66)	-	(7,807)	7,157
Interfund balances	(27,858)	27,858	-	-	-	-
Accounts payable and accruals	(6,379)	1,040	-	-	(5,339)	(2,423)
	<u>96,743</u>	<u>257,261</u>	<u>961</u>	<u>-</u>	<u>354,965</u>	<u>2,665,665</u>
Investing activities						
Loans and mortgages advances	-	(1,633,201)	-	-	(1,633,201)	(3,638,509)
Loans and mortgages repaid	-	1,147,337	-	-	1,147,337	1,834,763
	<u>-</u>	<u>(485,864)</u>	<u>-</u>	<u>-</u>	<u>(485,864)</u>	<u>(1,803,746)</u>
Financing activities						
Deferred operating contributions	(53,764)	-	-	-	(53,764)	(99,085)
	<u>(53,764)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(53,764)</u>	<u>(99,085)</u>
Increase (decrease) in cash during the year	42,979	(228,603)	961	-	(184,663)	762,834
Cash, beginning of year	106,104	4,603,815	16,523	-	4,726,442	3,963,608
Cash, end of year	\$ 149,083	\$ 4,375,212	\$ 17,484	\$ -	\$ 4,541,779	\$ 4,726,442
Represented by						
Unrestricted cash (bank indebtedness)	\$ 149,083	\$ -	\$ -	\$ -	\$ 149,083	\$ 106,104
Restricted cash	-	4,375,212	17,484	-	4,392,696	4,620,338
	<u>\$ 149,083</u>	<u>\$ 4,375,212</u>	<u>\$ 17,484</u>	<u>\$ -</u>	<u>\$ 4,541,779</u>	<u>\$ 4,726,442</u>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

Parry Sound Area Community Business & Development Centre Inc.

Notes to Financial Statements

September 30, 2022

1. The Corporation

The Corporation is incorporated without share capital under the laws of Ontario as a not-for-profit organization with the principal purpose to encourage job creation in the Parry Sound Area. If the corporation were to dissolve and after the payments of all debts, the remaining assets of the corporation would be distributed or disposed of to another organization with similar goals and objectives as approved by Industry Canada. The Corporation is exempt from Income Taxes under the Income Tax Act of Canada.

2. Significant Accounting Policies

a) Basis of Accounting

Fund accounting

The Corporation follows the restricted fund method of accounting for contributions.

The General Fund accounts for the Corporation's program delivery and administrative activities. This fund reports unrestricted resources and restricted operating contributions.

The Community Futures Investment Fund was established to provide financing for new and existing enterprises in order to protect or create new jobs. The contributions to the Investment Fund are externally restricted for use in achieving those objectives.

The CiiNO Fund (Community Investment Initiative for Northern Ontario) includes externally restricted contributions to carry out this program.

The Project Fund includes externally restricted contributions for miscellaneous projects carried out by the Corporation.

b) Cash and Cash Equivalents The Corporation's policy is to present bank balances and term deposits with a maturity period of three months or less from the date of acquisition under cash and cash equivalents.

c) Contributions Receivable Contributions receivable are recognized as an asset when the amounts to be received can be reasonably estimated and ultimate collection is reasonably assured.

**Parry Sound Area Community Business & Development Centre Inc.
Notes to Financial Statements**

September 30, 2022

d) Capital Assets

Capital assets are recorded at cost. Amortization is based on the estimated useful life of the asset and is provided at the following rates and methods. They are also tested for impairment.

Furniture and equipment	- 10 years straight line method
Computer equipment	- 4 years straight line method
Leasehold improvements	- 10 years straight line

A capital asset is written off as an expense in the year of acquisition if the acquisition is less than \$1,000.

e) Revenue Recognition

The Corporation follows the restricted fund method whereby restricted contributions for the corresponding restricted fund are recognized as revenue of that fund in the current period. Operating Contributions and other restricted contributions are recognized in the general fund in accordance with the deferral method. All other unrestricted contributions are recognized as revenue of the general fund in the current period.

Operating Contributions from Industry Canada/FedNor are recognized as revenue of the General Fund in the year of receipt except for the following:

- i) Contributions relating to capital assets are credited to deferred capital contributions and recognized as revenue on the same basis as amortization on the related asset is charged against operations.
- ii) Contributions relating to approved expenditures not yet incurred are credited to deferred operating contributions only if costs are to be incurred within a multi-year operating agreement and the deferral has been approved by IC/FedNor.
- iii) Unexpended funds at the end of the year from contributions by IC/FedNor to the General Fund reduce contribution revenue and are reported as amounts due to IC/FedNor. Over expenditures may not be reimbursed by Industry Canada.
- iv) Unused funds from unrestricted revenues can be retained if approval to retain has been received by FedNor; otherwise unrestricted revenues reduce contribution revenue and are reported as amounts due to IC/FedNor.

Parry Sound Area Community Business & Development Centre Inc. Notes to Financial Statements

September 30, 2022

Interest revenue on short-term investments, loans and mortgages receivable and dividends from preferred shares are recognized on the accrual basis. The Corporation accrues interest on loans and mortgages in arrears until collection becomes doubtful.

Other revenue is recorded in income when earned and measurable.

Private sector contributions are recorded in the period received except for when they relate to upcoming expenditures.

f) Contributed Services

Volunteers contribute time to the Board of Directors and various sub-committees. Because of the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

g) Financial Instruments

Measurement of financial instruments

The entity initially measures its financial assets and financial liabilities at fair value.

The Corporation subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash, accounts receivable, and loans and mortgages receivable.

Financial liabilities measured at amortized cost include accounts payable and deferred contributions.

Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

Transaction costs

Transaction costs related to financial assets measured at fair value are expensed as incurred. Transaction costs related to other financial assets and financial liabilities are included or deducted in the initial measurement of the asset or liability.

The entity recognizes its transaction costs in net income in the period incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their origination, issuance or assumption.

Parry Sound Area Community Business & Development Centre Inc.
Notes to Financial Statements

September 30, 2022

h) Use of Estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the reporting date, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates. These estimates are reviewed periodically and adjustments made as appropriate, in the statement of operations in the year they become known.

3. Capital Assets

	2022		2021	
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
General Fund				
Furniture and fixtures	\$ 32,508	\$ 30,974	\$ 1,534	\$ 1,754
Computer equipment	96,132	94,757	1,375	4,399
Leasehold improvements	16,928	16,928	-	-
	\$ 145,568	\$ 142,659	\$ 2,909	\$ 6,153

4. Other Receivables

	2022		2021	
Trade	\$ -	\$ -	\$ -	\$ 1,000
HST recoverable	13,638	-	-	6,823
Other	1,992	-	-	-
	\$ 15,630	\$ -	\$ -	\$ 7,823

The carrying value of accounts receivable approximates their fair value due to the short maturity of the instruments and the fact that they are subject to normal credit terms.

5. Economic Dependence

Approximately 36% of the Corporation's revenue for the year ended September 30, 2022 (2021 - 90%) is received from Industry Canada - FedNor. The Corporation is dependent on annual contributions from Industry Canada/FedNor in order to finance its general fund operations. Should these contributions cease, the Corporation would be unable to continue its operations.

Parry Sound Area Community Business & Development Centre Inc.
Notes to Financial Statements

September 30, 2022

6. Loans and Mortgages Receivable

The loans and mortgages receivable bear various interest rates from 4.50% to 8.50% and are generally fixed for terms of up to three years with amortization periods from one to fifteen years (shorter terms and longer amortization periods are occasionally approved by board of directors).

	Access to capital loans			2022	2021
	Loans	Host	Non-host		
Principal	\$ 7,954,855	\$ 1,376,327	\$ 1,148,234	\$ 10,479,416	\$ 10,078,175
Interest	11,924	-	35,420	47,344	16,350
	7,966,779	1,376,327	1,183,654	10,526,760	10,094,525
Allowance	3,317,076	109,155	229,877	3,656,108	4,328,503
	\$ 4,649,703	\$ 1,267,172	\$ 953,777	\$ 6,870,652	\$ 5,766,022

The activity for the year of the principal loan balance is as follows:

Beginning	\$ 8,283,258	\$ 585,482	\$ 1,225,785	\$ 10,094,525	\$ 8,338,621
Loans					
- advanced	533,000	900,000	200,201	1,633,201	3,638,509
- repaid	(843,479)	(109,155)	(194,703)	(1,147,337)	(1,834,763)
- written off	(6,000)	-	(49,829)	(55,829)	(49,329)
- recovery	-	-	2,200	2,200	1,487
Ending	\$ 7,966,779	\$ 1,376,327	\$ 1,183,654	\$ 10,526,760	\$ 10,094,525

The activity for the year in the Allowance for Doubtful Loans account is as follows:

Beginning	\$ 3,851,607	\$ 74,828	\$ 402,068	\$ 4,328,503	\$ 2,927,625
Loans					
- written off	(6,000)	-	(49,829)	(55,829)	(49,329)
- recovery	-	-	2,200	2,200	1,487
- provision	(528,531)	34,327	(124,562)	(618,766)	1,448,720
Ending	\$ 3,317,076	\$ 109,155	\$ 229,877	\$ 3,656,108	\$ 4,328,503

The Corporation determines the Allowance for Doubtful Loans by reviewing outstanding loans on a loan-by-loan basis plus the use of an estimated percentage based on past experience for all loans for which no specific provision has been established.

The Corporation's contract with FedNor enables them to provide loans up to \$300,000.

Access to capital loans are provided by the North East Network consisting of fifteen Community Futures Development Corporations (CFDC). The originating CFDC provides the first \$300,000 and the remaining fourteen Centres provide their share of the remaining amount up to a total of \$750,000 per loan. (Increasing April 1, 2021 from \$150,000 and 650,000.)

Parry Sound Area Community Business & Development Centre Inc.
Notes to Financial Statements

September 30, 2022

7. Accounts Payable and Accrued Liabilities

	2022	2021
Trade accounts payable	\$ 183	\$ -
Wage accrual	-	6,698
Government remittances	-	(137)
Accrued liabilities	11,953	10,914
	\$ 12,136	\$ 17,475

The carrying value of other liabilities approximates fair value because of the short maturity of these instruments and because they are subject to normal credit terms.

8. Deferred Operating Contributions

	2022	2021
General Fund		
Industry Canada - FedNor		
- General Operating Contract	\$ -	\$ 53,764
Project Fund		
Parry Sound Area Community Business & Development Centre		
- Youth Camp	718	718
	\$ 718	\$ 54,482

9. Comparative Figures

Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year's financial statements.

Parry Sound Area Community Business & Development Centre Inc.
Notes to Financial Statements

September 30, 2022

10. Commitments and Contingencies

Commitment

The Corporation has entered into an operating lease for the rental of its office premises. Future rental payments on this lease amount to \$17,000 plus H.S.T. per year.

Contributions

The Corporation receives contributions for its operations from Industry Canada. Pursuant to the related agreements, if the corporation does not meet established objectives, Industry Canada is entitled to seek refunds. Should any amounts become refundable, the refunds would be charged to operations in the period in which the refund is determined to be payable.

As a result of the global pandemic COVID 19, the Corporation received additional FedNor funding to provide emergency business loans.

11. Interfund Transfer

Interfund balance

Funds were temporarily borrowed from the investment fund to help with cash flow. Per FedNor agreement the balance is to be repaid over 10 years.

In 2019/20, FedNor approved a transfer of \$100,000 from the investment fund to the operating fund to cover special costs related to COVID 19.

In 2020/21, \$41,557 was transferred from the investment fund to the operating fund to cover management transition costs. As well, \$1,234 was repaid from the 2019/20 amount as it was not spent. This resulted in the net transfer of \$40,323.

In 2021/22, \$180,000 was transferred from the investment fund to the operating fund to cover RRRF costs. As well, \$174 was repaid from the 2020/21 amount as it was not spent. This resulted in a net transfer of \$179,826.

Interfund balance - long-term

The funds to loan to the GBCTA were borrowed from the investment fund. Per FedNor agreement, \$60,000 is to be repaid to the investment fund over 10 years. At year-end, \$6,000 was repaid to the investment fund by the general fund to reduce the loan to \$nil (2021 - \$6,000).

Parry Sound Area Community Business & Development Centre Inc.
Notes to Financial Statements

September 30, 2022

12. Government and Other Grants

	2022	2021
General Fund		
Municipal contributions		
Town of Parry Sound	\$ -	\$ 2,002
Seguin Township	4,000	-
Township of the Archipelago	2,000	2,000
Municipality of McDougall	6,000	-
Municipality of Whitestone	1,100	1,100
Municipality of Magnetawan	1,000	1,000
	14,100	6,102
NOHFC - Intern	-	15,412
	\$ 14,100	\$ 21,514

13. Financial Assets and Financial Liabilities

Liquidity risk

Liquidity risk is the risk that the Corporation will not be able to meet its obligations associated with financial liabilities. Cash flow from operations provides a substantial portion of the Corporation's cash requirements.

Credit risk

The Corporation is exposed to credit risk in the event of non-performance by counterparties in connection with its accounts receivable, secured loans and mortgages receivable and investments. Accounts receivable arise primarily from government funding agreements. The maximum exposure to credit risk is the carrying value of accounts receivable, loans and mortgages receivable and investments on the balance sheet.

Interest rate risk

The Corporation's interest-bearing assets and liabilities include loans and mortgages receivable.
