

# CORPORATION OF THE TOWNSHIP OF MCKELLAR

November 22, 2024 – 2:00 p.m.

## AGENDA

**Topic: Special Open Meeting of Council**

**Time: November 22, 2024 2:00 P.M.**

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

**Join Zoom Meeting**

<https://us06web.zoom.us/j/83164744829>

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

**24-621**  
**2024-81**

**1<sup>st</sup> Resolution**  
**1<sup>st</sup> By-law**

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. DECLARATIONS OF PECUNIARY AND/OR PERSONAL INTEREST AND GENERAL NATURE THEREOF**
- 4. ADOPTION OF AGENDA**
- 5. CLOSED SESSION**
- 6. CALL TO ORDER**
- 7. RESPECT AND ACKNOWLEDGMENT DECLARATION**  
In the spirit of reconciliation and co-operation, we wish to acknowledge that the land on which we gather is the traditional territory of the Anishinaabe and Mississauga people. Its boundaries fall within the Robinson-Huron Treaty of 1850 and the Williams Treaty of 1923. We are grateful to live here and we thank all the generations of people who have taken care of this land for thousands of years. To honour the suffering of Indigenous people and the love and wisdom they have carried for thousands of years, we pledge to work in community and harmony with each other and the environment we inhabit and work towards Truth and Reconciliation.
- 8. ROLL CALL**
- 9. DECLARATIONS OF PECUNIARY AND/OR PERSONAL INTEREST AND GENERAL NATURE THEREOF**
- 10. PUBLIC MEETING**
- 11. DELEGATIONS AND PRESENTATIONS**

**12. COMMITTEE OF THE WHOLE**

12.1 Presentation and Discussion of the Draft 2025 Capital Budget

**13. MOTION TO REVIEW A PREVIOUS MOTION**

**14. ADOPTION OF MINUTES OF PREVIOUS MEETING(S)**

**15. PLANNING MATTERS**

**16. COMMITTEE/BOARD MINUTES WITH RECOMMENDATIONS FOR APPROVAL**

**17. STAFF REPORTS WITH RECOMMENDATIONS FOR APPROVAL**

**18. MAYOR'S REPORT**

**19. CORRESPONDENCE FOR CONSIDERATION**

**20. MOTION AND NOTICE OF MOTION**

**21. BY-LAWS**

**22. UNFINISHED BUSINESS**

**23. NEW BUSINESS**

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

**25. CONSENT AGENDA – CORRESPONDENCE**

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

**27. CONFIRMING BY-LAW**

27.1 By-law 2024-81 - Confirming the Proceedings of Council

**28. ADJOURNMENT**

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

1. Please try to sign in between 1:50 p.m. to 2:00 p.m. if possible; you are still welcome to sign in after 2:00 p.m. if necessary.
2. Please wait to be let in the 'meeting room'; this won't take long.
3. Please have your mic and video on mute unless you are speaking; this ensures there are no distractions or background noise to disrupt the meeting.
4. When you sign in, please sign in with your full name (first and last), not a company name.
5. A question-and-answer opportunity will be available at the end of the meeting, as per normal protocol, or during the Public Meeting.
6. If you have permission to speak please identify yourself (first and last name).
7. Please respect meeting protocol and do not interrupt the meeting. The Municipality reserves the right to remove attendees who are disruptive or disrespect meeting protocol.



# CAPITAL BUDGET 2025

## **Introduction**

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

The Capital Budget serves as a comprehensive financial plan for the acquisition, replacement, and maintenance of Tangible Capital Assets owned by the municipality. Tangible Capital Assets are defined as physical resources such as buildings, equipment, and infrastructure that have a useful life extending beyond one year and are essential for delivering municipal services to the community. It is important to note that the capital budget specifically excludes operating costs associated with these services, which are addressed separately in the operating budget. When compared to personal finance, the capital budget can be likened to significant purchases such as acquiring a new car, investing in furniture, or constructing an addition to a home. Essentially, it involves long-term investments aimed at enhancing the municipality's physical assets and infrastructure. These investments typically cover critical areas such as road repairs, bridge construction, library development, park renovations, and other community infrastructure projects. Funding for the capital budget is primarily sourced from three main avenues:

**1. Property Taxes:** A significant portion of capital projects is financed through local property taxes, which are collected from residents and businesses within the municipality. This steady revenue stream allows for planned and systematic investment in community infrastructure.

**2. Government Grants:** Various levels of government provide financial assistance for specific projects through grants and subsidies, which can be federal or provincial in nature. These grants are generally designated for particular initiatives and must be applied for, often necessitating a detailed proposal to secure funding.

**3. Long-Term Debt:** The municipality may also finance capital projects through loans or debt instruments. This method allows for immediate access to funds needed for large-scale projects, which can then be repaid over time through future revenues.

The capital budget preparation process begins with the collection of information regarding the Township's anticipated capital requirements for the future. This phase entails conducting a preliminary review to identify all projected new capital projects and their associated expenditures. Additionally, ongoing projects are evaluated to confirm their future funding needs, as well as to determine if any adjustments are necessary based on current progress and financial constraints. The preparation of the capital budget is inherently a collaborative endeavor that requires extensive communication and coordination among various departments. Effective budget allocation demands the active participation of all department managers and directors, who bring diverse perspectives and expertise to the process. Such collaboration ensures that all capital projects align with the municipality's strategic goals and priorities. A strong commitment to teamwork between staff and elected officials, particularly the Council, is crucial for successful capital budget planning. Active two-way communication between council members and staff is vital to ensure that everyone is united in incorporating the Township's strategic focus into the budget. The Council's input is not merely beneficial; it is critical. Their decisions significantly influence the Township's strategic direction over both the short and medium term. Given that the capital budget directly affects future operating expenditures, the Council's guidance and oversight are essential to managing service levels and tax implications effectively. Ultimately, the Council bears final responsibility for all budget-related decisions. Overall, the Capital Budget is not only a financial document but a strategic blueprint that supports the sustained growth and development of the community's infrastructure and services.

## **Capital Project by Departments**

In order to sustain and enhance the efficiency and effectiveness of our operations, the Directors and Managers across various departments have conducted thorough evaluations of our current systems and processes. As a result, they have identified several critical needs that must be addressed to support our organization's goals. To this end, they propose a series of capital projects designed to improve infrastructure, streamline workflows, and increase overall productivity. These projects will not only target immediate operational challenges but also lay the groundwork for future growth and innovation





## **Administration:**

### **Computer Server:**

Near North Business Machines conducted a thorough assessment of our information technology resources. After analyzing our current systems and infrastructure, they recommended implementing a new computer server to enhance our operational efficiency and support our growing data needs. Their evaluation highlighted the limitations of our existing server and outlined the benefits of upgrading to a more powerful and reliable solution. The total cost of the project is \$21,995.15. We have already paid 50% of this cost, and the remaining balance will be paid in 2025.

Administration Department						
Capital Budget 2025						
G/L	G/L Description	Category	Department	Project	Budget	Total
01-02-060-403	Capital - Equipment	EXPENSE	Administration	Computer Server	\$ 10,997.58	\$ 10,997.58
Balance of the Budget covered by Levy					\$10,997.58	\$10,997.58



## **Fire Protection Services:**

The Department of Fire Protection Services plays a pivotal role in safeguarding the residents of our Township during fire and medical emergencies. After a thorough review of our current capital requirements and infrastructure, we have identified several key projects that will enhance our service capabilities, improve safety, and ensure that we are fully prepared to respond to emergencies. Here are the detailed capital requirements for the upcoming year:

**1. Upgrade of the Radio Tower:** The Radio Tower located at 10 Balsam Rd, McKellar, is in urgent need of a replacement, the upgrade include decommissioning estimated at \$180,000. This tower, which was constructed in the 1990s, serves as a vital communication tool for our fire department, facilitating coordination and response during emergencies. A report from Maxtower Company Limited has indicated that the existing tower does not comply with the latest standards outlined in CSA S37-18. This non-compliance poses a significant risk to effective communication during critical situations, making immediate action necessary to ensure our equipment meets the required safety and operational standards.

**2. Procurement of a New Mini Pumper:** The current Rescue 2 vehicle has become an ongoing financial burden due to escalating maintenance costs, which exceeded \$10,000 just this past summer. To address this issue, the Fire Chief has proposed the acquisition of a new Mini Pumper vehicle, with an estimated cost of \$400,000. This new vehicle will not only enhance the operational efficiency of our department but also improve our ability to respond swiftly to emergencies. The old Rescue 2 will be reassigned to a secondary role once the new vehicle is operational, allowing us to maintain a reliable fleet while optimizing our resource allocation.

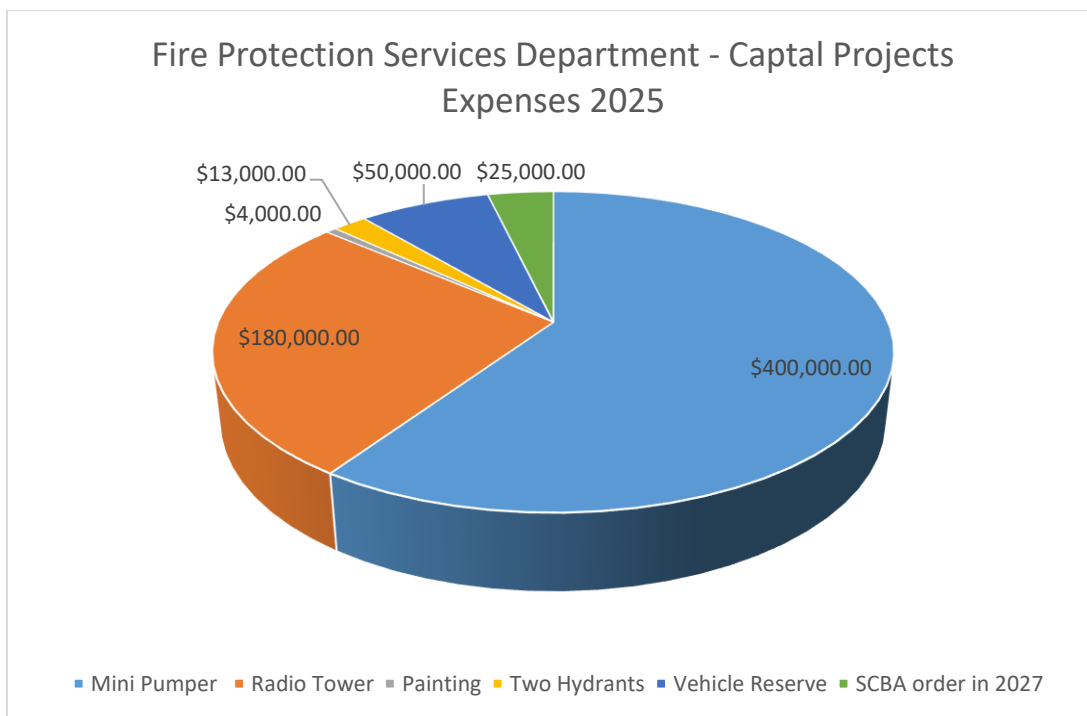
**3. Installation of Hydrants:** To further improve our firefighting capabilities, we propose the installation and testing of two new hydrants—one located on Lakeshore Road and the other at

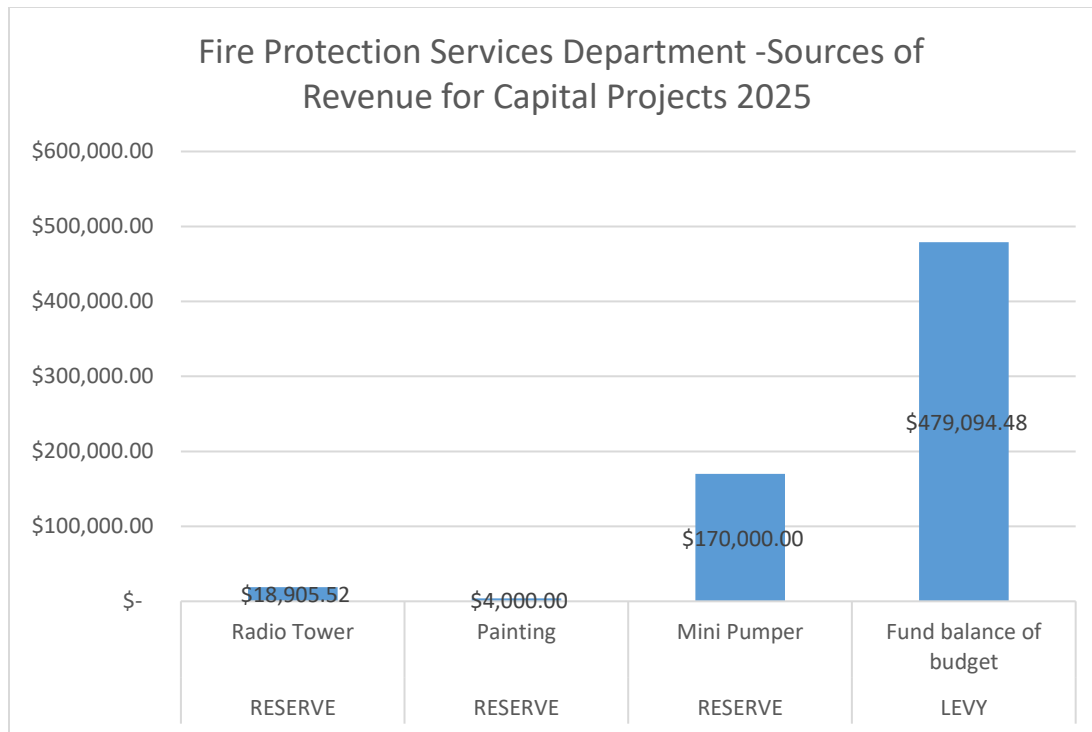
Stewart Park/Centre Road. This proactive initiative is estimated to cost \$13,000 and will provide a critical water supply during fire incidents, thereby eliminating the need for fire trucks to pump water from nearby lakes. This change will streamline our operations, significantly reduce response times, and conserve valuable resources, ultimately enhancing our firefighting effectiveness.

**4. Improvements to Station #2:** Our community support has been instrumental in maintaining our facilities. Recently, volunteer firefighters dedicated their time to repainting the exterior of Station 2 at Hurdville Road at an estimated cost of \$7,094.48. However, the interior of Station 2 is in need of attention as well. We plan to repaint the inside of the station in the winter of 2025, with an estimated budget of \$4,000 allocated for this purpose. This initiative will not only improve the aesthetic appeal of our station but also create a more welcoming and functional environment for our firefighters.

These projects collectively represent a significant investment in the safety and efficiency of our Fire Protection Services. Their successful implementation will ensure that we are well-prepared to protect the lives and property of our residents while upholding the highest standards of service. We appreciate the continued support from our community in these essential endeavors.

Fire Protection Services Department					
Capital Budget 2025					
G/L	G/L Description	Category	Projects	Budget	Total
01-03-104-581	Transfer from Reserve	RESERVE	Radio Tower	\$ (18,905.52)	
01-03-104-581	Transfer from Reserve	RESERVE	Painting	\$ (4,000.00)	
01-03-104-581	Transfer from Reserve	RESERVE	Mini Pumper	\$ (170,000.00)	\$ (192,905.52)
01-03-150-403	Capital - Equipment	EXPENSE	Mini Pumper	\$ 400,000.00	
01-03-150-107	Radio Tower Maintenan	EXPENSE	Radio Tower	\$ 180,000.00	
01-03-152-113	Fire Hall #2 Hurdville	EXPENSE	Painting	\$ 4,000.00	
01-03-150-403	Capital - Equipment	EXPENSE	Two Hydrants	\$ 13,000.00	\$ 597,000.00
01-03-150-300	Transfer to Reserves	RESERVE	Vehicle Reserve	\$ 50,000.00	
01-03-150-300	Transfer to Reserves	RESERVE	SCBA order in 2027	\$ 25,000.00	\$ 75,000.00
<b>Balance of the Budget covered by Levy</b>				<b>\$ 479,094.48</b>	<b>\$ 479,094.48</b>





<b>Fire Protection Services Department</b>				
<b>Estimated Reserves at December 31,2025</b>				
<b><u>Fire Department Equipment Reserve</u></b>				<b><u>Amount</u></b>
<b>Estimated Balance as of December 31,2023</b>			\$	-
Transfer In as per 2024 approved Budget			\$	25,000.00
Remaining Balance of unused portion of Painting transfer to Reserve Account for other projects			\$	18,905.52
Remaining Balance of unused portion of Painting transfer to Reserve Account for painting			\$	4,000.00
			\$	-
<b>Estimated Balance of Fire Department Equipment Reserve as of December 31,2024</b>				<b>\$ 47,905.52</b>
<b>Transfer In as per Estimated Capital Budget 2025</b>				<b>\$ 25,000.00</b>
<b>Transfer Out-Radio Tower</b>				<b>\$ (18,905.52)</b>
<b>Transfer Out- Painting Fire Hall #2- Hurdville</b>				<b>\$ (4,000.00)</b>
<b>Estimated Balance of Fire Department Equipment Reserve as of December 31,2025</b>				<b>\$ 50,000.00</b>

<b><u>Fire Department Vehicle Reserve</u></b>			<b><u>Amount</u></b>
<b>Estimated Balance as of December 31,2023</b>	\$	77,041.03	
Transfer In as per 2024 approved Budget	\$	50,000.00	
<b>Estimated Balance of Fire Department Vehicle Reserve as of December 31,2024</b>			<b>\$ 127,041.03</b>
<b>Transfer In as per Estimated Capital Budget 2025</b>			<b>\$ 50,000.00</b>
<b>Transfer Out- Vehicle</b>			<b>\$ (170,000.00)</b>
<b>Estimated Balance of Fire Department Vehicle Reserve as of December 31,2025</b>			<b>\$ 7,041.03</b>







## **Building Department:**

The Building Department is seeking approval for the replacement of its 2016 Chevrolet Equinox, As the vehicle is essential for conducting building inspections, it is imperative that the department has access to a reliable and efficient mode of transportation. The current vehicle has served well over the years; however, it has begun to exhibit signs of wear and tear that could hinder inspection activities and safety. A new vehicle will ensure that inspectors can travel to various sites without interruption and will accommodate the necessary equipment needed for comprehensive inspections. The department aims to invest in a new vehicle that meets modern safety standards and provides enhanced features to improve operational efficiency. This includes considerations for fuel economy, advanced safety features, and sufficient cargo space for tools and materials used during inspections. By upgrading to a more efficient and dependable vehicle, the department can maintain high service quality, ultimately benefiting the community we serve. To facilitate this purchase, the entire cost of the new vehicle will be covered by the Building Department's reserve funds. This approach guarantees that there will be no adverse effects on the department's operational budget, allowing continued focus on essential services. The investment in a new vehicle aligns with the department's commitment to upholding high standards in building safety and compliance, ensuring that we can effectively fulfill our responsibilities to the community.

<b>Building Department</b>					
<b>Capital Budget 2025</b>					
<b>G/L</b>	<b>G/L Description</b>	<b>Categoy</b>	<b>Projects</b>	<b>Budget</b>	<b>Total</b>
01-04-104-589	Transfer from Reserves	RESERVE	New Vehicle	\$ (45,000.00)	\$ (45,000.00)
01-04-170-405	Capital - Vehicles	EXPENSE	New Vehicle	\$ 45,000.00	\$ 45,000.00
01-04-170-403	Transfer to Reserve	RESERVE	Vehicle	\$ 3,000.00	\$ 3,000.00
<b>Balance of the Budget covered by Levy</b>				<b>\$ 3,000.00</b>	<b>\$ 3,000.00</b>

<b>Building Department</b>			
<b>Estimated Reserves at December 31,2025</b>			
<b><u>Building Department Reserve (Vehicle)</u></b>			<b><u>Amount</u></b>
<b>Estimated Balance as of December 31,2023</b>		\$ 36,162.72	
Transfer In as per 2024 approved Budget		\$ -	
<b>Estimated Balance of Building Department Reserve (Vehicle) as of December 31,2024</b>			<b>\$ 36,162.72</b>
<b>Transfer In as per Estimated Capital Budget 2025</b>			<b>\$ 3,000.00</b>
<b>Transfer Out-Vehicle</b>			<b>\$ (36,000.00)</b>
<b>Estimated Balance of Building Department Reserve (Vehicle) as of December 31,2025</b>			<b>\$ 3,162.72</b>

<b><u>Building Department Miscellaneous Reserve (Surplus)</u></b>			<b><u>Amount</u></b>
<b>Estimated Balance as of December 31,2023</b>		\$ 38,000.00	
Transfer In as per 2024 approved Budget		\$ (20,000.00)	
<b>Estimated Balance of Building Department Miscellaneous Reserve (Surplus) as of December 31,2024</b>			<b>\$ 18,000.00</b>
<b>Transfer Out-Vehicle</b>			<b>\$ (9,000.00)</b>
<b>Estimated Balance of Building Department Miscellaneous Reserve (Surplus) as of December 31,2025</b>			<b>\$ 9,000.00</b>

# PUBLIC WORKS



# DEPARTMENT

## **Public Works Department**

The Public Works Department plays a crucial role in maintaining the infrastructure of our community, overseeing the upkeep of roads, bridges, parking lots, and various public facilities. This department is essential for ensuring the safety and accessibility of these vital structures, which residents rely on for their daily commutes and transportation needs. In addition to routine maintenance, the Public Works Department conducts regular inspections to assess the condition of roads and bridges, identifying any potential hazards or areas that require repair. They implement necessary improvements, such as resurfacing roads and reinforcing bridge structures, to enhance safety for all drivers. During inclement weather, this department is proactive in managing road conditions, including snow removal in winter and drainage solutions during heavy rains, ensuring that all routes remain navigable and secure. By prioritizing the safety and functionality of our infrastructure, the Public Works Department helps create a reliable environment for residents to travel throughout the year.

**Hurdville Road Reconstruction:** The 1.9 km segment of Hurdville Road, stretching from McDougall Road to Burnett Road, is in urgent need of road surface improvements and repaving. This project aims to enhance the safety and quality of the roadway for all users, including vehicles, cyclists, and pedestrians. According to the assessment provided by RHH Engineering, the estimated total cost to complete this crucial project is \$1,123,900. Upgrading the road surface will not only improve driving conditions but also help to extend the lifespan of the road infrastructure in this area. The project will be funded through mix of grant and reserve.

**Hurdville Bridge:** The Hurdville Bridge is scheduled for essential maintenance that includes the installation of new guide rails and repairs to the concrete deck soffit. These requirements have been outlined in detail in the 2021 Asset Management Report, highlighting the need for safety and

structural integrity. The total estimated cost for completing this project is \$400,000. Funding will be sourced from a combination of insurance claims related to previous incidents as well as revenue allocated from the reserve fund, ensuring that the project is completed efficiently and effectively. This maintenance will enhance the overall safety and longevity of the bridge for all users.

**Reconstruction of Moffat Road** : The section of Moffat Road extending 0.95 kilometers to McKellar Road is required to adhere to the standards set forth by the Township. This improvement is necessary to ensure safety and accessibility for all road users. Based on a comprehensive analysis conducted by RHH Engineering, the estimated cost for the necessary repairs and upgrades to bring this road up to the required standards is approximately \$688,700. This investment will help enhance the roadway's longevity and overall functionality. The cost will be recovered from residents through upgrade fee.

**Reconstruction of Dockside Road (152A)** : The segment of Dockside Road that stretches 0.65 kilometers to McKellar Road requires crucial upgrades to meet the standards set by the Township. These enhancements are vital for safeguarding the safety and accessibility of all road users, including motorists navigating their vehicles, cyclists enjoying their rides, and emergency vehicles accessing the properties. To assess the current condition of the road, a thorough analysis was undertaken by RHH Engineering. Their findings revealed that the roadway is in significant need of a variety of repairs and enhancements to comply with established safety and quality standards. Among the proposed improvements are the restoration of the gravel surface, the enhancement of sightlines at the Stoney Creek Road intersection to allow for better visibility, and the repair of drainage systems to prevent water accumulation and ensure proper runoff. The estimated investment needed to implement these essential repairs and improvements is around \$374,500. By committing to these upgrades, we will not only enhance the immediate safety and usability of

Dockside Drive but also extend its lifespan and functionality for many years ahead. This investment is instrumental in building a safe, efficient, and reliable transportation network that serves our community well. The cost will be recovered from residents through upgrade fee.

**Backhoe** : The public works department is seeking financial support to purchase a new backhoe. The existing backhoe has been in service for over 10 years and has become increasingly unreliable. Recently, the department invested thousands of dollars in repairs to address ongoing issues, but the frequent breakdowns have hindered their ability to complete essential maintenance and construction projects efficiently. A new backhoe would significantly improve operational efficiency and reduce long-term repair costs. The estimated cost of new Backhoe is \$200,000.

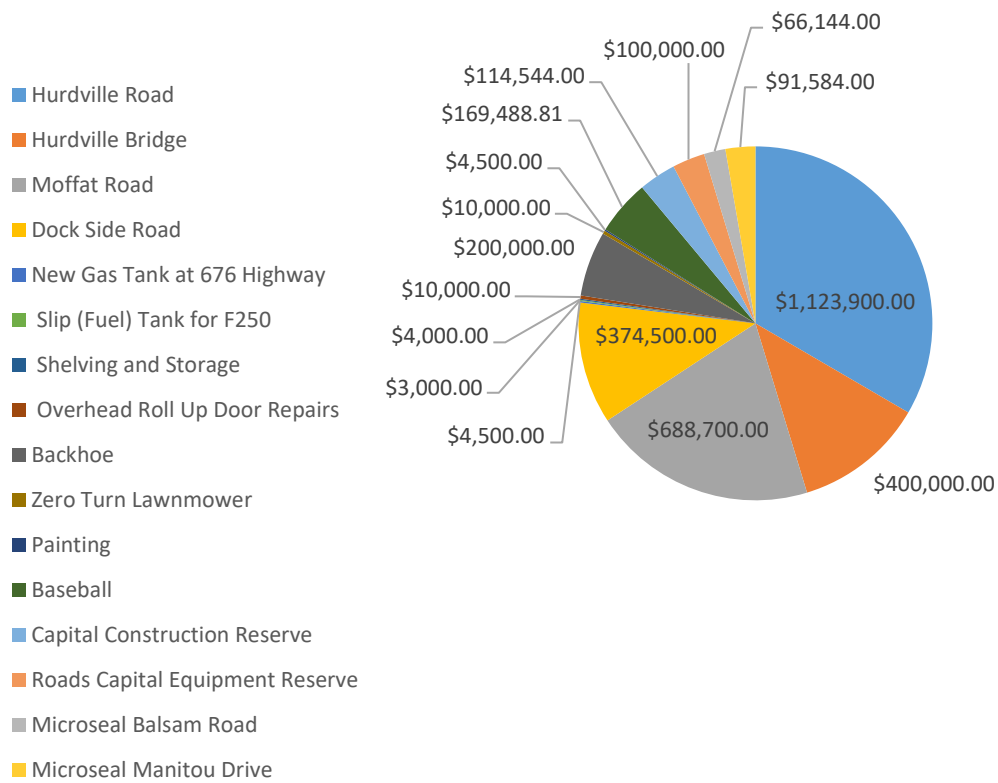
**Micro Seal** : The Manitou Drive section, which spans 2.50 kilometers, and the Balsam Road section of 1.8 kilometers, are scheduled for micro sealing. This important maintenance work aims to enhance the durability and surface quality of the roads. The projected costs for these projects are \$91,584 for Manitou Drive and \$66,144 for Balsam Road.

The below smaller value items requested by Public Works Department.

- Slip (Fuel) Tank for F250                      \$3,000
- Fuel Tank at PW Yard for Gasoline   \$4,500
- Cemetery Fencing & Gates                      \$5,000
- Shelving and Storage                              \$4,000
- Overhead Roll Up Door Repairs              \$10,000
- Zero Turn Lawnmower                           \$10,000

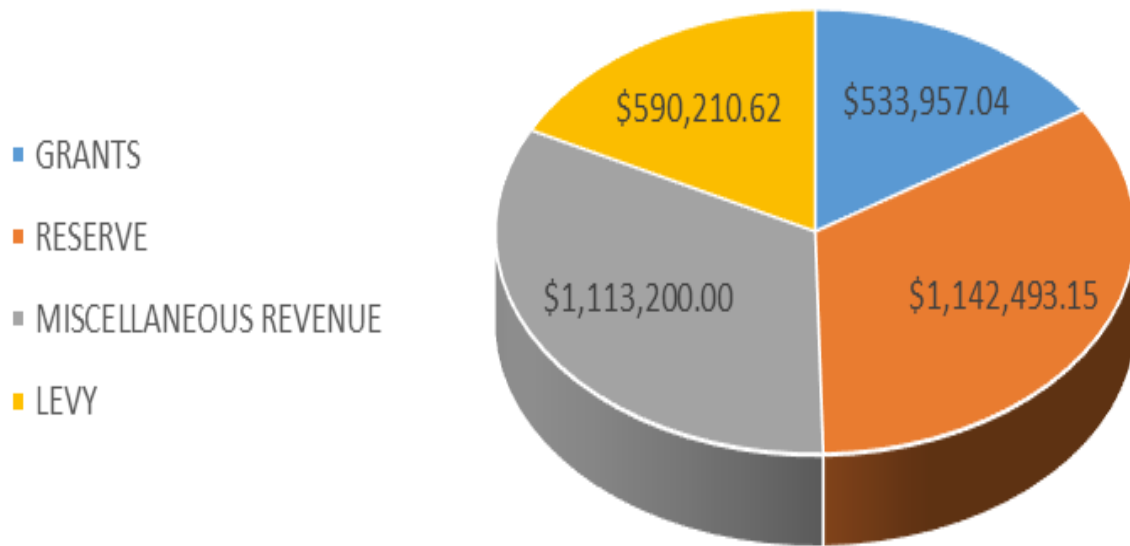
<b>Public Works Department</b>					
<b>Capital Budget 2025</b>					
<b>G/L</b>	<b>G/L Description</b>	<b>Category</b>	<b>Projects</b>	<b>Budget</b>	<b>Total</b>
01-02-103-526	Federal Gas Tax Progra	GRANTS	Hurdville Bridge	\$ (134,648.67)	
01-06-104-582	Transfer from Reserve	RESERVE	Hurdville Bridge	\$ (250,000.00)	
01-06-104-552	Miscellenous Revenue	REVENUE	Hurdville Bridge	\$ (50,000.00)	
01-02-102-524	Other Grants - Ontario	GRANTS	Hurdville Road	\$ (90,000.00)	
01-06-104-582	Transfer from Reserve	RESERVE	Hurdville Road	\$ (682,493.15)	
01-02-103-527	Ontario Community Inve	GRANTS	Hurdville Road	\$ (168,056.00)	
01-06-104-552	Miscellenous Revenue	REVENUE	Moffat Road- Recover from Residents	\$ (688,700.00)	
01-06-104-552	Miscellenous Revenue	REVENUE	Dockside Road- Recover from Residents	\$ (374,500.00)	
01-02-102-524	Other Grants - Ontario	REVENUE	Baseball	\$ (141,252.37)	
01-06-104-582	Transfer from Reserve	RESERVE	Backhoe	\$ (200,000.00)	
01-06-104-582	Transfer from Reserve	RESERVE	Zero Turn Lawnmower	\$ (10,000.00)	<b>\$ (2,789,650.19)</b>
01-06-634-145	Materials & Supplies	EXPENSE	Hurdville Road	\$ 81,000.00	
01-06-634-424	Capital - Construction	EXPENSE	Hurdville Road	\$ 656,900.00	
01-06-634-425	Capital - Construction	EXPENSE	Hurdville Road	\$ 337,000.00	
01-06-634-428	Capital - Consult Serv	EXPENSE	Hurdville Road	\$ 49,000.00	
01-06-705-145	Materials & Supplies	EXPENSE	Hurdville Bridge	\$ 385,000.00	
01-06-705-428	Capital - Consult Serv	EXPENSE	Hurdville Bridge	\$ 15,000.00	
01-06-661-024	Miscellenous	EXPENSE	Moffat Road	\$ 473,600.00	
01-06-661-425	Capital -Gravel	EXPENSE	Moffat Road	\$ 185,100.00	
01-06-661-428	Capital - Consult Serv	EXPENSE	Moffat Road	\$ 30,000.00	
01-06-707-024	Miscellenous	EXPENSE	Dock Side Road	\$ 263,500.00	
01-06-707-425	Capital -Gravel	EXPENSE	Dock Side Road	\$ 96,000.00	
01-06-707-428	Capital - Consult Serv	EXPENSE	Dock Side Road	\$ 15,000.00	
01-06-605-424	Capital -Hardtop	EXPENSE	Balsam Road	\$ 66,144.00	
01-06-648-424	Capital -Hardtop	EXPENSE	Manitou Drive	\$ 91,584.00	
01-06-601-403	Capital - Equipment	EXPENSE	New Gas Tank at 676 Highway	\$ 4,500.00	
01-06-601-403	Capital - Equipment	EXPENSE	Slip (Fuel) Tank for F250	\$ 3,000.00	
01-06-601-403	Capital - Equipment	EXPENSE	Shelving and Storage	\$ 4,000.00	
01-06-601-403	Capital - Equipment	EXPENSE	Overhead Roll Up Door Repairs	\$ 10,000.00	
01-06-600-403	Capital- Vehicle	EXPENSE	Backhoe	\$ 200,000.00	
01-06-601-403	Capital - Equipment	EXPENSE	Zero Turn Lawnmower	\$ 10,000.00	
01-06-210-401	Capital - Buildings	EXPENSE	Painting	\$ 4,500.00	
01-06-424-145	Materials & Supplies	EXPENSE	Baseball	\$ 169,488.81	<b>\$ 3,150,316.81</b>
01-06-200-300	Transfer to Reserves	RESERVE	Capital Construction Reserve	\$ 100,000.00	
01-06-200-300	Transfer to Reserves	RESERVE	Capital Construction Reserve	\$ 14,544.00	
01-06-200-300	Transfer to Reserves	RESERVE	Roads Capital Equipment Reserve	\$ 100,000.00	
01-06-200-300	Transfer to Reserves	RESERVE	Roads Capital Building Reserve	\$ 15,000.00	<b>\$ 229,544.00</b>
<b>Balance of the Budget covered by Levy</b>				<b>\$ 590,210.62</b>	<b>\$590,210.62</b>

## Public Works Department - Capital Budget 2025





## Public Works Department -Sources of Revenue for Capital Projects 2025



<b>Public Works Department</b>					
<b>Estimated Reserves at December 31,2025</b>					
<b><u>Road Capital Construction Reserve</u></b>					<b><u>Amount</u></b>
<b>Balance as of December 31,2023</b>					<b>\$ 256,167.30</b>
<b><u>Transfer In as per 2024 approved Budget</u></b>					
Transfer in for Capital Construction				\$ 100,000.00	
Transfer in for Capital Construction				\$ 14,544.00	\$ 114,544.00
Northern Ontario Development Program- Hurdville Road					\$ 90,013.70
<b><u>Transfer of Blance</u></b>					
Hurdville Project - the balance transferred to reserve				\$ 148,630.68	
Hurdveille Bridge- the balance transferred to reserve				\$ 250,000.00	
Centre Road Project the remaining balance transferred to reserve				\$ 578,178.10	
					\$ 976,808.78
<b>Estimated Balance of Roads Capital Construction Reserve as of December 31,2024</b>					<b>\$ 1,437,533.78</b>
Tansfer in for Capital Construction				\$ 100,000.00	
Transfer in for Capital Construction				\$ 14,544.00	\$ 114,544.00
<b><u>Transfer Out</u></b>					
<b><u>Hurdville Project</u></b>					
Transfer out balance of reserve				\$ (148,630.68)	
Transfer out NORDS Grant				\$ (433,862.47)	
Transfer out				\$ (100,000.00)	
					\$ (682,493.15)
<b><u>Hurdville Bridge</u></b>					
Hurdveille Bridge- the balance					\$ (250,000.00)
<b>Estimated Balance of Roads Capital Construction Reserve as of December 31,2025</b>					<b>\$ 619,584.63</b>

<b><u>Roads Capital Equipment Reserve</u></b>				<b><u>Amount</u></b>
<b>Estimated Balance as of December 31,2023</b>			\$ 235,094.71	
Transfer In as per 2024 approved Budget			\$ 100,000.00	
<b>Estimated Balance of Roads Capital Equipment Reserve as of December 31,2024</b>				<b>\$ 335,094.71</b>
<b>Transfer In as per Estimated Capital Budget 2025</b>				<b>\$ 100,000.00</b>
Transfer Out Purchase RAM 5500, Four Wheel Drive Truck with dump box				\$ (101,000.00)
Transfer Out Purchase Backhoe				\$ (200,000.00)
Transfer Out Purchase Lawn Mower				\$ (10,000.00)
<b>Estimated Balance of Roads Capital Equipment Reserve as of December 31,2025</b>				<b>\$ 124,094.71</b>

<b><u>Roads Capital Building Reserve</u></b>					<b><u>Amount</u></b>
<b>Estimated Balance as of December 31,2023</b>			\$ 115,000.00		
Transfer In as per 2024 approved Budget			\$ 15,000.00		
<b>Estimated Balance of Roads Capital Building Reserve Reserve as of December 31,2024</b>					<b>\$ 130,000.00</b>
<b>Transfer In as per Estimated Capital Budget 2025</b>					<b>\$ 15,000.00</b>
<b>Estimated Balance of Roads Capital Building Reserve Reserve as of December 31,2025</b>					<b>\$ 145,000.00</b>

## **Conclusion:**

The estimated budget of all capital projects for 2025 are \$4,105,858.39, which is greater then 29.075% from last year.

2025	2024	%
\$ 4,120,858.39	\$ 3,181,009.87	29.55%

Upon conducting a thorough analysis of the total project costs segmented by department, it becomes evident that there have been notable increases in the budget allocations for some departments compared to the previous fiscal year. This shift in budget priorities may reflect new initiatives, expanded operational needs, or adjustments based on past performance and anticipated project requirements. Understanding these changes can provide valuable insights into the strategic direction and resource allocation for each department moving forward..

Department	2025	2024	%
Administration Department	\$ 10,997.58	\$ -	
Fire Protection Services	\$ 672,000.00	\$ 155,000.00	333.55%
Building Department	\$ 48,000.00	\$ -	
Public Works Department	\$ 3,379,860.81	\$ 2,708,963.25	24.77%
Community Center	\$ 10,000.00	\$ 160,000.00	-93.75%
Cultural Department		\$ 117,046.62	-100.00%
Parks & Recreation Department		\$ 40,000.00	-100.00%

The number of capital projects funded by levies has seen a significant increase in recent times, primarily due to the insufficient availability of grants and other revenue sources. Last year, capital projects funded through levies constituted 22.48% of the approved levy amount, a notable rise compared to the average of 15.90% observed over the previous four years. This shift highlights the growing reliance on levy funding for capital projects.

	2024	2023	2022	2021	Average	2025
Levy	\$ 4,163,575.48	\$ 3,915,941.47	\$ 3,696,060.44	\$ 3,455,115.43		\$ 4,249,393.14
Levy funded Capital Projects	\$ 936,171.28	\$ 445,167.96	\$ 621,997.90	\$ 445,962.29		\$ 1,093,302.68
% of Levy funded Capital Projects	22.48%	11.37%	16.83%	12.91%	15.90%	25.73%
						Estimated
						at 2.03% Growth
						and used 2024
						tax rate

As the council prepares for the upcoming year, it is crucial to assess community needs and expectations. Therefore, the council must carefully consider how many capital projects it intends to initiate in 2025, ensuring that these projects align with the priorities and aspirations of our residents.

**Township of McKellar  
Capital Budget 2025**

G/L	G/L DESCRIPTION	CATEGORY	DEPARTMENT	PROJECTs	Capital	
					Budget 2025	Total
01-03-104-581	Transfer from Reserve	RESERVE	Fire Protection Services	Radio Tower	\$ (18,905.52)	
01-03-104-581	Transfer from Reserve	RESERVE	Fire Protection Services	Painting	\$ (4,000.00)	
01-03-104-581	Transfer from Reserve	RESERVE	Fire Protection Services	Mini Pumper	\$ (170,000.00)	
01-04-104-589	Transfer from Reserves	RESERVE	Building Department	New Vehicle	\$ (45,000.00)	
01-02-103-526	Federal Gas Tax Progr	GRANTS	Public Works Department	Hurdville Bridge	\$ (134,648.67)	
01-06-104-582	Transfer from Reserve	RESERVE	Public Works Department	Hurdville Bridge	\$ (250,000.00)	
01-06-104-552	Miscellaneous Revenue	REVENUE	Public Works Department	Hurdville Bridge	\$ (50,000.00)	
01-02-102-524	Other Grants - Ontario	GRANTS	Public Works Department	Hurdville Road	\$ (90,000.00)	
01-06-104-582	Transfer from Reserve	RESERVE	Public Works Department	Hurdville Road	\$ (682,493.15)	
01-02-103-527	Ontario Community Inve	GRANTS	Public Works Department	Hurdville Road	\$ (168,056.00)	
01-06-104-552	Miscellaneous Revenue	REVENUE	Public Works Department	Moffat Road- Recover from Residents	\$ (688,700.00)	
01-06-104-552	Miscellaneous Revenue	REVENUE	Public Works Department	Dockside Road- Recover from Resident	\$ (374,500.00)	
01-02-102-524	Other Grants - Ontario	GRANTS	Public Works Department	Baseball	\$ (141,252.37)	
01-06-104-582	Transfer from Reserve	RESERVE	Public Works Department	Backhoe	\$ (200,000.00)	
01-06-104-582	Transfer from Reserve	RESERVE	Public Works Department	Zero Turn Lawnmower	\$ (10,000.00)	\$ (3,027,555.71)
01-02-060-403	Capital - Equipment	EXPENSE	Administration	Computer Server	\$ 10,997.58	
01-03-150-403	Capital - Equipment	EXPENSE	Fire Protection Services	Mini Pumper	\$ 400,000.00	
01-03-150-107	Radio Tower Maintenar	EXPENSE	Fire Protection Services	Radio Tower	\$ 180,000.00	
01-03-152-113	Fire Hall #2 Hurdville	EXPENSE	Fire Protection Services	Painting	\$ 4,000.00	
01-03-150-403	Capital - Equipment	EXPENSE	Fire Protection Services	Two Hydrants	\$ 13,000.00	
01-04-170-405	Capital - Vehicles	EXPENSE	Building Department	New Vehicle	\$ 45,000.00	
01-06-634-145	Materials & Supplies	EXPENSE	Public Works Department	Hurdville Road	\$ 81,000.00	
01-06-634-424	Capital - Construction	EXPENSE	Public Works Department	Hurdville Road	\$ 656,900.00	
01-06-634-425	Capital - Construction	EXPENSE	Public Works Department	Hurdville Road	\$ 337,000.00	
01-06-634-428	Capital - Consult Serv	EXPENSE	Public Works Department	Hurdville Road	\$ 49,000.00	
01-06-705-145	Materials & Supplies	EXPENSE	Public Works Department	Hurdville Bridge	\$ 385,000.00	
01-06-705-428	Capital - Consult Serv	EXPENSE	Public Works Department	Hurdville Bridge	\$ 15,000.00	
01-06-661-024	Miscellaneous	EXPENSE	Public Works Department	Moffat Road	\$ 473,600.00	
01-06-661-425	Capital -Gravel	EXPENSE	Public Works Department	Moffat Road	\$ 185,100.00	
01-06-661-428	Capital - Consult Serv	EXPENSE	Public Works Department	Moffat Road	\$ 30,000.00	
01-06-707-024	Miscellaneous	EXPENSE	Public Works Department	Dock Side Road	\$ 263,500.00	
01-06-707-425	Capital -Gravel	EXPENSE	Public Works Department	Dock Side Road	\$ 96,000.00	
01-06-707-428	Capital - Consult Serv	EXPENSE	Public Works Department	Dock Side Road	\$ 15,000.00	
01-06-605-424	Capital -Hardtop	EXPENSE	Public Works Department	Balsam Road	\$ 66,144.00	
01-06-648-424	Capital -Hardtop	EXPENSE	Public Works Department	Manitou Drive	\$ 91,584.00	
01-06-601-403	Capital - Equipment	EXPENSE	Public Works Department	New Gas Tank at 676 Highway	\$ 4,500.00	
01-06-601-403	Capital - Equipment	EXPENSE	Public Works Department	Slip (Fuel) Tank for F250	\$ 3,000.00	
01-06-601-403	Capital - Equipment	EXPENSE	Public Works Department	Shelving and Storage	\$ 4,000.00	
01-06-601-403	Capital - Equipment	EXPENSE	Public Works Department	Overhead Roll Up Door Repairs	\$ 10,000.00	
01-06-600-403	Capital- Vehicle	EXPENSE	Public Works Department	Backhoe	\$ 200,000.00	
01-06-601-403	Capital - Equipment	EXPENSE	Public Works Department	Zero Turn Lawnmower	\$ 10,000.00	
01-06-210-401	Capital - Buildings	EXPENSE	Public Works Department	Painting	\$ 4,500.00	
01-06-424-145	Materials & Supplies	EXPENSE	Public Works Department	Baseball	\$ 169,488.81	\$ 3,803,314.39
01-03-150-300	Transfer to Reserves	RESERVE	Fire Protection Services	Vehicle Reserve	\$ 50,000.00	
01-03-150-300	Transfer to Reserves	RESERVE	Fire Protection Services	SCBA order in 2027	\$ 25,000.00	
01-04-170-403	Transfer to Reserve	RESERVE	Building Department	Vehicle	\$ 3,000.00	
01-06-200-300	Transfer to Reserves	RESERVE	Public Works Department	Capital Construction Reserve	\$ 100,000.00	
01-06-200-300	Transfer to Reserves	RESERVE	Public Works Department	Capital Construction Reserve	\$ 14,544.00	
01-06-200-300	Transfer to Reserves	RESERVE	Public Works Department	Roads Capital Equipment Reserve	\$ 100,000.00	
01-06-200-300	Transfer to Reserves	RESERVE	Public Works Department	Roads Capital Building Reserve	\$ 15,000.00	
01-12-370-300	Transfer to Reserve	RESERVE	Community Centre	Transfer to Reseve	\$ 10,000.00	
						\$ 317,544.00
<b>Balance of the Budget funded by Levy</b>						<b>\$ 1,093,302.68</b>

Administration Department  
Capital Budget 2025

G/L	G/L Description	Categoy	Projects	Budget	Total
01-02-060-403	Capital - Equipment	EXPENSE	Computer Server	\$ 10,997.58	\$ 10,997.58
Balance of the Budget covered by Levy				\$ 10,997.58	\$ 10,997.58

**Fire Protection Services Department  
Capital Budget 2025**

<b>G/L</b>	<b>G/L Description</b>	<b>Category</b>	<b>Projects</b>	<b>Budget</b>	<b>Total</b>
01-03-104-581	Transfer from Reserve	RESERVE	Radio Tower	\$ (18,905.52)	
01-03-104-581	Transfer from Reserve	RESERVE	Painting	\$ (4,000.00)	
01-03-104-581	Transfer from Reserve	RESERVE	Mini Pumper	\$ (170,000.00)	\$ (192,905.52)
01-03-150-403	Capital - Equipment	EXPENSE	Mini Pumper	\$ 400,000.00	
01-03-150-107	Radio Tower Maintenananc	EXPENSE	Radio Tower	\$ 180,000.00	
01-03-152-113	Fire Hall #2 Hurdville	EXPENSE	Painting	\$ 4,000.00	
01-03-150-403	Capital - Equipment	EXPENSE	Two Hydrants	\$ 13,000.00	\$ 597,000.00
01-03-150-300	Transfer to Reserves	RESERVE	Vehicle Reserve	\$ 50,000.00	
01-03-150-300	Transfer to Reserves	RESERVE	SCBA order in 2027	\$ 25,000.00	\$ 75,000.00
<b>Balance of the Budget covered by Levy</b>				<b>\$ 479,094.48</b>	<b>\$ 479,094.48</b>



**Building Department  
Capital Budget 2025**

<b>G/L</b>	<b>G/L Description</b>	<b>Categoy</b>	<b>Projects</b>	<b>Budget</b>	<b>Total</b>
01-04-104-589	Transfer from Reserves	RESERVE	New Vehicle	\$ (45,000.00)	\$ (45,000.00)
01-04-170-405	Capital - Vehicles	EXPENSE	New Vehicle	\$ 45,000.00	\$ 45,000.00
01-04-170-403	Transfer to Reserve	RESERVE	Vehicle	\$ 3,000.00	\$ 3,000.00
<b>Balance of the Budget covered by Levy</b>				<b>\$ 3,000.00</b>	<b>\$ 3,000.00</b>

**Public Works Department  
Capital Budget 2025**

<b>G/L</b>	<b>G/L Description</b>	<b>Category</b>	<b>Projects</b>	<b>Budget</b>	<b>Total</b>
01-02-103-526	Federal Gas Tax Progra	GRANTS	Hurdville Bridge	\$ (134,648.67)	
01-06-104-582	Transfer from Reserve	RESERVE	Hurdville Bridge	\$ (250,000.00)	
01-06-104-552	Miscellaneous Revenue	REVENUE	Hurdville Bridge	\$ (50,000.00)	
01-02-102-524	Other Grants - Ontario	GRANTS	Hurdville Road	\$ (90,000.00)	
01-06-104-582	Transfer from Reserve	RESERVE	Hurdville Road	\$ (682,493.15)	
01-02-103-527	Ontario Community Inve	GRANTS	Hurdville Road	\$ (168,056.00)	
01-06-104-552	Miscellaneous Revenue	REVENUE	Moffat Road- Recover from Residents	\$ (688,700.00)	
01-06-104-552	Miscellaneous Revenue	REVENUE	Dockside Road- Recover from Residents	\$ (374,500.00)	
01-02-102-524	Other Grants - Ontario	REVENUE	Baseball	\$ (141,252.37)	
01-06-104-582	Transfer from Reserve	RESERVE	Backhoe	\$ (200,000.00)	
01-06-104-582	Transfer from Reserve	RESERVE	Zero Turn Lawnmower	\$ (10,000.00)	\$ (2,789,650.19)
01-06-634-145	Materials & Supplies	EXPENSE	Hurdville Road	\$ 81,000.00	
01-06-634-424	Capital - Construction	EXPENSE	Hurdville Road	\$ 656,900.00	
01-06-634-425	Capital - Construction	EXPENSE	Hurdville Road	\$ 337,000.00	
01-06-634-428	Capital - Consult Serv	EXPENSE	Hurdville Road	\$ 49,000.00	
01-06-705-145	Materials & Supplies	EXPENSE	Hurdville Bridge	\$ 385,000.00	
01-06-705-428	Capital - Consult Serv	EXPENSE	Hurdville Bridge	\$ 15,000.00	
01-06-661-024	Miscellaneous	EXPENSE	Moffat Road	\$ 473,600.00	
01-06-661-425	Capital -Gravel	EXPENSE	Moffat Road	\$ 185,100.00	
01-06-661-428	Capital - Consult Serv	EXPENSE	Moffat Road	\$ 30,000.00	
01-06-707-024	Miscellaneous	EXPENSE	Dock Side Road	\$ 263,500.00	
01-06-707-425	Capital -Gravel	EXPENSE	Dock Side Road	\$ 96,000.00	
01-06-707-428	Capital - Consult Serv	EXPENSE	Dock Side Road	\$ 15,000.00	
01-06-605-424	Capital -Hardtop	EXPENSE	Balsam Road	\$ 66,144.00	
01-06-648-424	Capital -Hardtop	EXPENSE	Manitou Drive	\$ 91,584.00	
01-06-601-403	Capital - Equipment	EXPENSE	New Gas Tank at 676 Highway	\$ 4,500.00	
01-06-601-403	Capital - Equipment	EXPENSE	Slip (Fuel) Tank for F250	\$ 3,000.00	
01-06-601-403	Capital - Equipment	EXPENSE	Shelving and Storage	\$ 4,000.00	
01-06-601-403	Capital - Equipment	EXPENSE	Overhead Roll Up Door Repairs	\$ 10,000.00	
01-06-600-403	Capital- Vehicle	EXPENSE	Backhoe	\$ 200,000.00	
01-06-601-403	Capital - Equipment	EXPENSE	Zero Turn Lawnmower	\$ 10,000.00	
01-06-210-401	Capital - Buildings	EXPENSE	Painting	\$ 4,500.00	
01-06-424-145	Materials & Supplies	EXPENSE	Baseball	\$ 169,488.81	\$ 3,150,316.81
01-06-200-300	Transfer to Reserves	RESERVE	Capital Construction Reserve	\$ 100,000.00	
01-06-200-300	Transfer to Reserves	RESERVE	Capital Construction Reserve	\$ 14,544.00	
01-06-200-300	Transfer to Reserves	RESERVE	Roads Capital Equipment Reserve	\$ 100,000.00	
01-06-200-300	Transfer to Reserves	RESERVE	Roads Capital Building Reserve	\$ 15,000.00	\$ 229,544.00
<b>Balance of the Budget covered by Levy</b>				<b>\$ 590,210.62</b>	<b>\$ 590,210.62</b>

**Public Works Department  
Capital Budget 2025  
By Projects**

<b>Projects</b>	<b>Category</b>	<b>Detail</b>	<b>Budget</b>	<b>Toal</b>
<b><u>Hurdville Bridge</u></b>				
	RESERVE	Transfer from Reserve	\$(250,000.00)	
	REVENUE	Insurance Claim	\$ (50,000.00)	
	LEVY	Remaining balance fund by Levy	\$(100,000.00)	\$ (400,000.00)
	EXPENSE	Materials & Supplies	\$ 385,000.00	
	EXPENSE	Capital - Consult Serv	\$ 15,000.00	\$ 400,000.00
<b><u>Hurdville Road</u></b>				
	GRANTS	Federal Gas Tax Program	\$(134,648.67)	
	GRANTS	NORDS	\$ (90,000.00)	
	RESERVE	Transfer from Roads Capital Construction Reserve	\$(682,493.15)	
	GRANTS	OCIF	\$(168,056.00)	
	LEVY	Remaining balance fund by Levy	\$ (48,702.18)	\$(1,123,900.00)
	EXPENSE	Materials & Supplies	\$ 81,000.00	
	EXPENSE	Capital - Construction	\$ 656,900.00	
	EXPENSE	Capital - Construction	\$ 337,000.00	
	EXPENSE	Capital - Consult Serv	\$ 49,000.00	\$ 1,123,900.00
<b><u>Moffat Road</u></b>				
	REVENUE	Moffat Road- Recover from Residents	\$(688,700.00)	\$ (688,700.00)
	EXPENSE	Miscellenous	\$ 473,600.00	
	EXPENSE	Capital -Gravel	\$ 185,100.00	
	EXPENSE	Capital - Consult Serv	\$ 30,000.00	\$ 688,700.00
<b><u>Dock Side Road</u></b>				
	REVENUE	Dockside Road- Recover from Residents	\$(374,500.00)	\$ (374,500.00)
	EXPENSE	Miscellenous	\$ 263,500.00	
	EXPENSE	Capital -Gravel	\$ 96,000.00	
	EXPENSE	Capital - Consult Serv	\$ 15,000.00	\$ 374,500.00
<b><u>Baseball</u></b>				
	GRANTS	NOHFC	\$(141,252.37)	
	LEVY	Remaining balance fund by Levy	\$ (28,236.44)	\$ (169,488.81)
	EXPENSE	Baseball Field	\$ 169,488.81	\$ 169,488.81
<b><u>Backhoe</u></b>				
	RESERVE	Transfer from Roads Capital Equipment Reserve	\$(200,000.00)	\$ (200,000.00)
	EXPENSE	Backhoe	\$ 200,000.00	\$ 200,000.00
<b><u>Zero TurnLawnmower</u></b>				
	RESERVE	Transfer from Roads Capital Equipment Reserve	\$ (10,000.00)	\$ (10,000.00)
	EXPENSE	Zero TurnLawnmower	\$ 10,000.00	\$ 10,000.00
<b><u>Balsam Road</u></b>				
	LEVY	Fund by Levy	\$ (66,144.00)	\$ (66,144.00)
	EXPENSE	Microseal Balsam Road 1.8 km	\$ 66,144.00	\$ 66,144.00
<b><u>Manitou Drive</u></b>				
	LEVY	Fund by Levy	\$ (91,584.00)	\$ (91,584.00)
	EXPENSE	Microseal Manitou Drive 2.5 km	\$ 91,584.00	\$ 91,584.00
<b><u>New Gas Tank at 676 Highway</u></b>				
	LEVY	Fund by Levy	\$ (4,500.00)	\$ (4,500.00)
	EXPENSE	Slip ( Fuel) Tank for F250	\$ 4,500.00	\$ 4,500.00
<b><u>Slip (Fuel) Tank for F250</u></b>				
	LEVY	Fund by Levy	\$ (3,000.00)	\$ (3,000.00)
	EXPENSE	Slip ( Fuel) Tank for F250	\$ 3,000.00	\$ 3,000.00
<b><u>Shelving and Storage</u></b>				
	LEVY	Fund by Levy	\$ (4,000.00)	\$ (4,000.00)
	EXPENSE	Shelving & Storage	\$ 4,000.00	\$ 4,000.00
<b><u>Overhead Roll Up Door Repairs</u></b>				
	LEVY	Fund by Levy	\$ (10,000.00)	\$ (10,000.00)
	EXPENSE	Shelving & Storage	\$ 10,000.00	\$ 10,000.00
<b><u>Painting</u></b>				
	LEVY	Fund by Levy	\$ (4,500.00)	\$ (4,500.00)
	EXPENSE	Shelving & Storage	\$ 4,500.00	\$ 4,500.00
<b><u>Transfer to Reserve</u></b>				
	LEVY	Fund by Levy	\$(214,544.00)	\$ (229,544.00)
	EXPENSE	Capital Construction Reserve	\$ 100,000.00	
	EXPENSE	Roads Capital Equipment Reserve	\$ 14,544.00	
	EXPENSE	Roads Capital Building Reserve	\$ 15,000.00	
	EXPENSE	Vehicle Reserve	\$ 100,000.00	\$ 229,544.00
	<b><u>SUMMARY</u></b>			
	FUND BY LEVY			-\$ 590,210.62
	FUND BY GRANT			-\$ 533,957.04
	FUND BY RESERVES			-\$ 1,142,493.15
	FUND BY MISCELLANEOUS REVENUE			-\$ 1,113,200.00
	<b>GRAND TOTAL</b>			<b>-\$ 3,379,860.81</b>