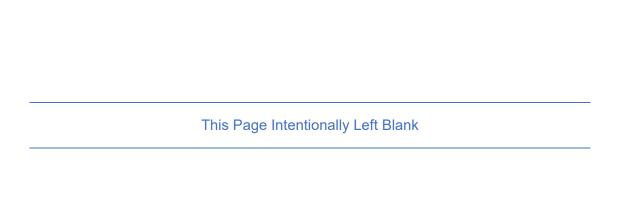


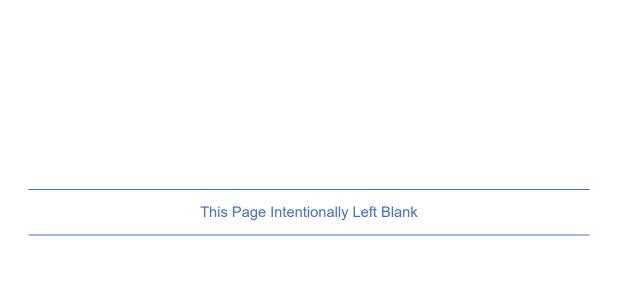
**Alternative Formats Available Upon Request** 

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#### Contents

Executive Summary	7
Overview	15
Supporting Our Community	35
Summary of Changes to Net Levy by Division	37
Operating Budget - Property Tax Supported Operations	39
Operating Budget - Non-Property Tax Supported Operations	41
Impact on the Ratepayer	45
Items for Council Consideration	47
Mayor and Council	67
General Government	71
Office of the Chief Administrative Officer	73
Economic Development	75
Information Technology	77
Development & Protection Services	79
Emergency Service	81
Fire Service	82
By-law Enforcement	84
Building	86
Planning	88
Development	90
Public Works & Recreation	93
Transportation Operations	95
Winter Control	98
Storm Water Control	99
Waste Management	100
Municipal Office	102
Cemeteries	103



Bobby Orr Community Centre	105
Parks and Recreation	107
Finance	111
External Levies, Boards & District Services	117
Non-Tax Supported	123
Land Ambulance	125
Provincial Offences Act	127
Charles W. Stockey Centre & Bobby Orr Hall of Fame	129
Water Systems	133
Wastewater Systems	136
2024 Capital Budget DRAFT	139
Capital Budget	141
What is a Capital Budget?	143
Capital Projects	149
Supplementary Information	159
Revenue and Expense Categories	161
What is Fund Accounting?	162
Reserve and Reserve Fund Definitions	163
Financial Policies	172



## **Executive Summary**

We are pleased to provide the 2025 Draft Budget to the residents and businesses of the Town of Parry Sound. It is intended to serve as a policy document, financial plan, operational and service level guide as well as a communications tool. The budget package provides a broad overview of the Town, its operations, and the associated operating and capital budgets. In addition to these financial overviews, the budget package incorporates demographic and other information about our community, the Town's Strategic Plan, and financial policies.

Benchmarking against other municipalities and internally tracking year over year performance is important. The Town participates in the BMA Study. This study is a benchmarking study that has identified several key performance indicators for municipalities. They track year over year performance for 126 Ontario municipalities. They also provide comparative information with similar municipalities as part of the package.

We hope you find the package informative.

#### **Budget Philosophy**

The Town takes the management and stewardship of public funds seriously. Through Council, the Town delivers a wide range of services that residents expect within the legislative framework established by the Province of Ontario.

The Town's budget process is continually reviewed and refined. Compiling the annual budget involves staff at various levels from across the organization. Finance issues budget guidelines to staff from which they build their budgets. The budgets are reviewed by the respective Department Head, amended as necessary and forwarded to Finance for further consolidation and review. Next, the CAO and the Department Heads begin a review of the operating and capital budgets, keeping in mind Council guidelines, strategic priorities and other factors in the municipal sector that may impact the municipality over the next year. Once this review is complete, a draft budget is presented to Council and the public for discussion and consideration.

Throughout the year requests are brought to the attention of Council by residents and community organizations. These requests are captured and provided to Council for consideration. Identified in the budget package are requests with operating budget implications totaling \$55,342. After Council considers the requests, any requests they wish to undertake will be added to the draft budget.

#### **Continuous Improvement**

The Town's budget process focuses on containing costs and implementing best practices, with the goal of demonstrating leadership in financial management and providing residents with value for their property tax dollar. This continuous improvement approach to municipal operations has resulted in cost savings or improved services that are reflected in the Town's budgets as they are implemented:

- Online marriage licensing, parking permits, and burn permits are resulting in increased revenues in those areas as the service is more accessible and efficient.
- Digital work order system continues to be enhanced for better tracking of asset lifecycle activities.
- Automatic speed enforcement project business case for improved community safety is ongoing.
- \$17.9 million in new pump station 2 and force main to support 2,441 infill residential units.
- Priority repairs for the Town Dock with regards to safety, cruise ship usage, and long-term sustainability.
- Significant playground revitalization improving the quality of outdoor community recreation spaces per the Town's Culture, Parks and Recreation Master Plan.
- Combining the forms for Development which include development charges and sewer & water servicing applications for improved customer service.
- Participation in the canoe procurement buyers group offering another avenue to secure the best price and most efficient supply of products and services where practical.
- Ongoing information technology modernization projects continue with technological improvements.

These are examples of continuous improvement opportunities that have been identified by staff and are in process or completed to impact 2025 and the future.

# **Uncertainty of Economic Impacts into 2025 – Interest Rates, Inflation & Tariffs**

Post Covid-19 worldwide pandemic, the Town was impacted by inflationary cost increases such as labour, materials and services. While inflation has eased over 2024, the impact is still being felt on unionized labour costs which are still catching up at 3.25% for 2025 per the collective agreement. Interest earnings are helping the Town to manage through a period of labour and external board/district levy increases. Initially, it was expected that interest rates would continue to drop, but, with the ongoing trade war and the federal government's provided GST holiday on certain purchases provided early in the year, inflation has jumped up in February 2024 per the attached chart below.<sup>1</sup>

#### 

The Bank of Canada's interest rate is now at 2.75% and experts are predicting that the further reductions may be placed on hold as a result of inflation.

The Town's interest earnings in the tax supported budget have increased by \$395k. The budgeted interest earnings are forecasted at 56% of the expected actuals for 2024. The average interest rate earned

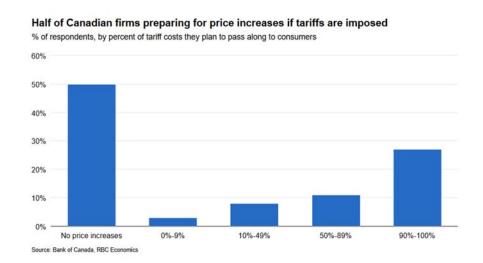
in 2024 was 5.02%. The current interest rate in the general account is prime (4.95%) less 1.65% or 3.3%. The current rate is at 60% of the annual average in 2024. RBC

<sup>&</sup>lt;sup>1</sup> <u>Bank of Canada's job just got 'even harder': Economists on the latest inflation numbers</u>. Financial Post (March 18, 2025) found at <a href="https://financialpost.com/news/bank-of-canada-jobs-harder-inflation">https://financialpost.com/news/bank-of-canada-jobs-harder-inflation</a>

Thought Leadership is still forecasting interest rates at 2.25% by the summer of 2025.<sup>2</sup> If that occurs, the rate the Town expects to earn is 2.8% or 56% of the average rate in 2024.

The Town has maintained higher cash balances over recent years as reserve balances have been increasing. Interest earnings can be a bit unpredictable as they depend on the timing of capital expenditures and changes in interest rates.

The impact of tariffs on the budget or interest rate forecast is uncertain. The chart below as provided by RBC Financial shows that half of the Canadian firms are preparing for price increases in response to tariffs.<sup>3</sup>



It's expected that tariffs could impact the price of heavy equipment, machinery, or firetrucks.

Overall, the impact is uncertain.

#### **Operating Budget Overview**

Council has a policy that sets out a range for year over year increases in the tax levy. The low end of the range for the operating budget is based on the annual Consumer Price Index (CPI) as of July. The CPI for July 2024 was 2.7% and the guideline for the operating budget is for an increase between 2.7% and 5.4% for 2025. In addition to the

<sup>&</sup>lt;sup>2</sup> <u>Forward Guidance: Our Weekly Preview. RBC</u> Economics, found at <a href="https://thoughtleadership.rbc.com/forward-guidance-our-weekly-preview/">https://thoughtleadership.rbc.com/forward-guidance-our-weekly-preview/</a>

<sup>&</sup>lt;sup>3</sup> Inflation Watch. RBC Economics, found at https://thoughtleadership.rbc.com/rbc-inflation-watch/

operating budget requirement, Council has a policy of increasing taxes annually by 1.8% to fund infrastructure (\$246,020) through the dedicated capital levy. Combined, the total increase for 2025 is 3.7%. The increase is approximately \$58.14/year for every \$100,000 in residential assessment. It's worth noting that not all your property taxes are used to fund services provided by the Town. Town services represent 62.1% of your property tax bill, 24.3% funds district level services/external levies and approximately 13.6% is collected for the province for education.

Net Budgetary Increase	Tax Dollars	% Increase
Town Operating Budget	\$27,650	0.2%
Policing	\$178,496	1.3%
District Social Services	\$19,924	0.1%
Administration Board		
Parry Sound Public Library	\$16,662	0.1%
Health Unit	\$9,526	0.1%
Land Ambulance	\$8,708	0.1%
External Boards/District	\$233,316	1.7%
Services		
Subtotal	\$260,966	1.9%
Capital Levy	\$246,020	1.8%
Total	\$506,986	3.7%

In 2025, the Ontario Provincial Police levy, District Social Services Administration Board, Parry Sound Public Library, Health Unit and Land Ambulance had increases of \$178k, \$20k, \$17k, \$9.5k and \$8.7k respectively. The majority of the operating budget increase is required for external boards and district services. Initially, the Ontario Provincial Police Levy was to pass on an increase of \$534,716 for the 2025 budget. As per the amended Ontario Regulation 413/23, a discount was applied to 2023 reconciled cost adjustment of 44% of overtime costs and 3.75% on the total. An additional 10% discount was also applied to 2025 estimated costs. If this adjustment to policing levy was not passed down to the Town an additional 2.6% would have been required for the operating budget.

To put the operating budget into context for the residents, every additional \$138,265 added to the operating budget is approximately equal to a 1% increase in property taxes. The Town's total operating budget is approximately \$42.4 million. The budget is funded by user fees and various other revenues (72%) with property taxation providing the balance of the funding (28%).

Inflationary costs are impacting the budget with an increase overall to expenditures of 4.57%, but non-taxation revenues have also increased by 4.93% including interest earnings. Net of taxation from assessment growth of \$149,614, \$260,966 in property taxation is required for the 2025 operating budget. The increase to the operating budget is 1.9% (net of growth).

#### **Capital Budget Overview**

In addition to the delivery of services the Town is responsible for the maintenance and replacement of municipal capital assets. The value of these assets at their historical cost is approximately \$223 million including land valued at \$7.9 million. Aging infrastructure is an issue faced by all municipalities. Often the cost of infrastructure rehabilitation exceeds available funding. This situation is referred to as an infrastructure deficit. To actively address this funding issue associated with aging infrastructure, Council established a policy requiring an annual increase in tax funding for infrastructure (1.8% each year for 20 years). These funds are dedicated to maintaining and replacing the Town's assets.

In 2025, staff continue to focus on completion of large multi-year carry forward projects. Some highlights of this year's budget include Gen and Victoria avenue (Storm, Water, Wastewater Included) which is scheduled for capital works at an updated cost of \$5 million, a significant investment in Town Dock repairs, sewage pump out facility relocation and washroom facility improvements at \$1 million. Continued annual investment in the paving program at \$589k, sidewalk improvements for \$200k, and \$590k planned for stormwater capital. The most notable project is for new wastewater pump station near Champagne Street and the construction of a new force main to connect it to the Town's sewage treatment plant. This project will support 2,441 infill residential units in the Town of Parry Sound. The Town's funding application under the

Housing-Enabling Water Systems Fund was approved for \$13.1 million in grant funding towards the total cost of \$17.9 million. \$7.2 million of this project was carried forward and \$10.7 million added to the 2025 budget.

The total capital budget for new projects is approximately \$18.1 million. \$888,387 is funded from property taxation, \$10.1 million Federal and Provincial Grants, which the Town has been aggressive in pursuing and the remainder is funded through the Town's reserves and reserve funds and other municipal contributions. \$135,089 of the infrastructure increase of 1.8% is going directly towards projects in 2025 and the remainder of \$110,931 is being contributed to reserve for future asset replacements. The draft capital budget does not require taxation funding beyond what is funded by the annual capital levy.

#### **Planning for the Future**

The Town continues to invest in projects/initiatives focused on the long-term. These projects include a Waterfront Master Plan, Inflow & Infiltration Reduction Program costs, Official Plan Review, Zoning Bylaw Update, Economic Development and Tourism Strategy, Asset Management Plan Enhancement, Sanitary System Study, Water Distribution System Study, and an update to the Water/Wastewater Rate Study information.

#### Conclusion

The 2025 draft budget represents a responsible balance between various competing interests with limited resources available. The year's budget impacts remain low at 1.9% for operating and 1.8% for infrastructure despite the impact of operating cost pressures such as material/supply costs, and external levy impacts. Overall, the draft budget maintains established levels of services and includes many long-term focused projects that are essential in remaining focused on the sustainability of the community. The budget maintains a regard for the uncertain cost pressures of U.S. tariffs in the community and focuses on preparing for a period of population growth by developing infrastructure capacity for housing, while still allocating funds to maintain aging infrastructure and supporting the Town's strategic direction.

Respectfully submitted,

The Chief Administrative Officer and the Senior Leadership Team

Town of Parry Sound



# Overview



## **About the Town of Parry Sound**



In 1857 the Town was initially established near the Ojibwa village of Wasauksing, at the mouth of the Seguin River. 30-years later, it was incorporated as a Town, and by the late 19th century the Town had become an important depot along the rail service to Western Canada.

Named after the sound on which it sits, Parry

Sound is located on Highway 400 approximately 2 hours north of Toronto and 90 minutes south of Sudbury, hugging the shores of the world's largest freshwater

archipelago, known as the 30,000 Islands. Not only is Parry Sound the world-renowned jewel of the 30,000 Islands, home to one of the deepest natural freshwater ports but is also part of the UNESCO designated Georgian Bay Biosphere Reserve.

Parry Sound is rich in arts, culture and heritage. The Charles W. Stockey Centre for the Performing Arts and the Bobby Orr Hall of Fame are home to the

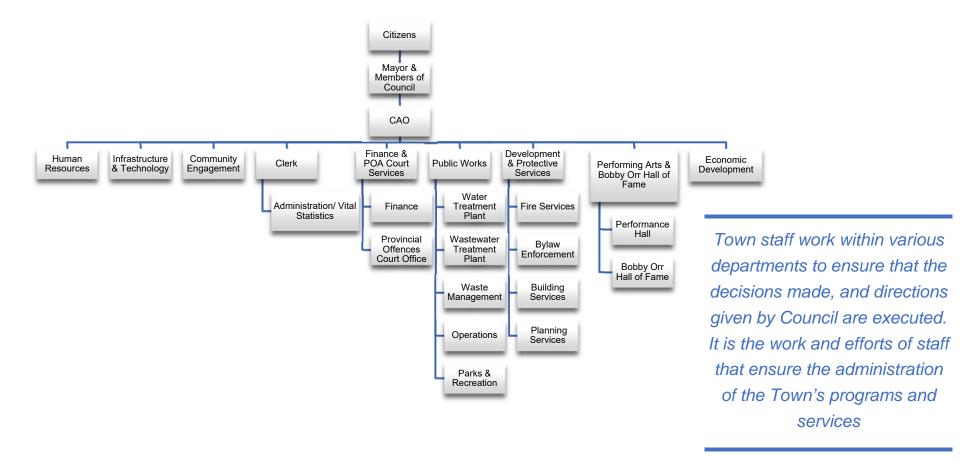


international summer music festival, the Festival of the Sound. The Hall of Fame pays tribute to Parry Sound hockey hero, Bobby Orr.

The 6 km Rotary and the Algonquin Regiment Fitness Trail is a waterfront trail linking to the North Shore Rugged Trail. Stop along the way for a quick swim in sparkling, clean waters, enjoy a picnic at Waubuno Beach, or catch a breath-taking sunset over the Bay.

## **Organizational Profile**

The Town of Parry Sound is a single-tier municipality responsible for the municipal services within the Town's boundaries. Unlike other single-tier municipalities within the District of Parry Sound, the Town is also responsible for the administration of the District's Provincial Offences Act Office and Land Ambulance. The Town's governance is made up of a mayor and six members of Council, who are elected at large by the residents of Parry Sound. Council acts as the public's representatives and also considers the well-being and interests of the municipality.



## Partnering for the Future

#### 2020 - 2030 Strategic Plan

The Strategic Plan sets the vision for the Town, guides priority setting and the allocation of resources. The annual budget draws on the Strategic Plan to provide guidance to Staff and Council regarding projects, programs and services.



Collaboration



Honesty



**A**ccountability



Respect



**T**ransparency

#### **Vision**

The jewel of Georgian Bay, a sustainable community focused on opportunity, growth and healthy living.

#### **Mission**

To listen to our residents and collaborate with our neighbours to deliver excellence and quality services that lead Parry Sound to a prosperous, healthy and sustainable future.

#### **Values**

The Town of Parry Sound is committed to its five corporate values. These values guide our decision making, our actions and our interactions. They are a foundation for our culture. They "CHART" a course for our future success.

#### 2020-2030 Strategic Priorities



#### **Economic Growth**

Parry Sound will be development ready, and will strengthen and diversify its economy to provide sustainable growth, quality employment and housing that is attainable.



#### **Quality of Life**

Parry Sound is a great place to live, work, play, invest and grow.



#### **Organizational Excellence**

The Town of Parry Sound is responsible and accountable to its residents to deliver value for taxpayer dollars.

## **Snapshot of our Community**

The Town participated in the BMA Management Consulting Inc. Municipal Study – 2024, which is a study comparing 126 municipalities in Ontario, representing approximately 87% of the population. In 2024, there were 11 Northern participants (Elliot Lake, Espanola, Greater Sudbury, Dryden, Greenstone, Kenora, North Bay, Parry Sound, Sault Ste. Marie, Thunder Bay and Timmins), and 35 municipalities with populations less than 15,000.

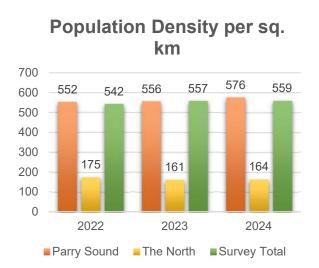
#### **Socio-Economic Indicators**

Socio-economic indicators assist a municipality providing insight into its ability to generate revenue relative to the municipality's demand for public services.

#### **Population Density**

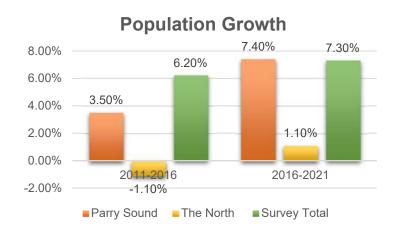
A review of population density, the number of residents living in an area, provides insight into the age of a city, growth patterns, zoning practices, and development opportunities. The greater the population density, the more likely a municipality may be outgrowing its boundaries, services and infrastructure needs.

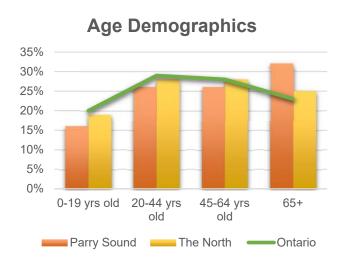
The Town's density per square kilometer is significantly greater than the Northern average. The Town's land area of 13 square kms must provide the services to over 7,543 people.



#### **Population Growth & Age Demographics**

Parry Sound has consistently experienced better population growth since 2011, when compared to the other Northern participants. With the 2021 Census data update, Parry Sound's growth has now surpassed the survey average.





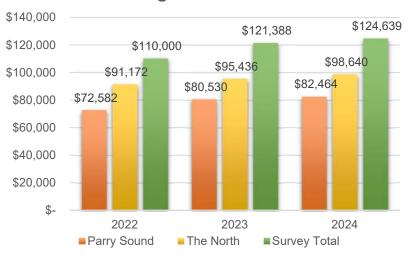
According to the 2021 Census, 32% of the Town's population is 65 years and over. This is in comparison to the Provincial average of 23%, which has been increasing. Like many Northern communities there is an increasing percentage of the population that is over 65 years in age. The age profile of the Town plays a role in understanding the programs and services desired by ratepayers.

# Average Household Income

The Town's average 2024 estimated household income is \$82,464 which is \$16,176 lower than the Northern average, and \$42,175 lower than the survey average.

The Town continues to experience the pressures to ensure that tax levels are affordable for ratepayers,

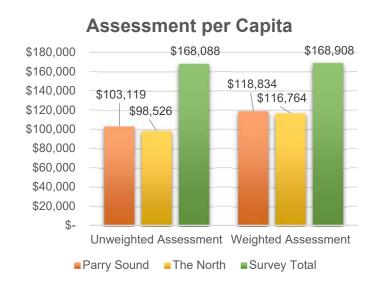
#### **Average Household Income**



while still providing the expected programs and established levels of service while moving our community forward.

The Town must also balance the reality that the provision of some services may be higher in the North.

#### **Property Assessment**



Municipalities raise a portion of their revenues by charging taxes on a property's assessment, as provided by MPAC (Municipal Property Assessment Corporation). The stronger the assessment base, the easier it is for a municipality to generate revenues.

Using weighted assessments considers the different property classes and applies the tax ratios to the unweighted assessment.

For example, a residential property's ratio is 1.0, and a commercial property is 1.664617. If you had \$100,000 of commercial assessment, it would be the same as \$166,462 of residential assessment.

Tax ratios are used to express how other property tax rate classes compare to the residential rate. The Town has maintained its tax ratios since 2008 avoiding the reduction of ratios, which would place a greater tax burden on residential property owners. The Town's tax ratios are lower than the survey average. This means that the other tax classes, on average, pay closer to the residential class than in other municipalities.

Per the BMA study, approximately 76.5% of the municipalities surveyed, have a decrease in tax burden on the residential class as a result of tax ratios for non-residential classes greater than 1.0. The implementation of tax ratios to the assessment base for municipalities with a larger proportion of farmland and managed forest results in an increase in the residential burden.

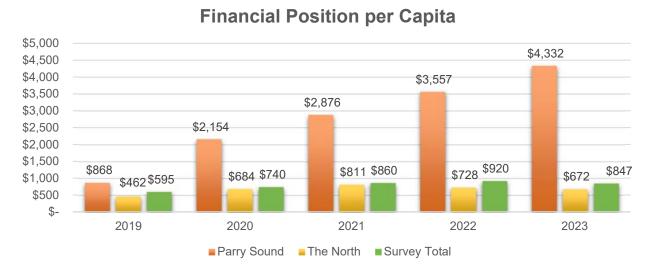
Location	Residential Unweighted Assessment	Residential Weighted Assessment	Change % Unweighted to Weighted
Parry Sound	74.0%	64.3%	-13.2%
Survey Total	76.9%	75.2%	-0.70%

#### **Financial Indicators**

Financial indicators, along with some socio-economic indicators, combine to provide a foundation for a municipality to evaluate its financial outlook and performance.

#### **Sustainability**

The ability to provide and maintain service and infrastructure levels without resorting to unplanned increases in rates or cuts to services.



Financial position is the difference between the financial assets (what the Town <u>owns</u>) and liabilities (what the Town <u>owes</u>).

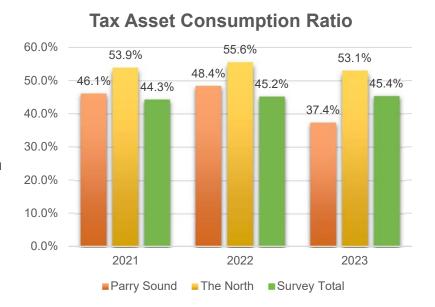
The Town has a healthy financial position when compared with the survey total, and the Northern participants.

Recent increases in this ratio are due to the timing of completion of capital projects. Many of the projects being carried forward are major multi-year projects involving water and sewer. The financial position will be reduced to levels more in line with the average within this graph as the major infrastructure projects are completed.

Capital assets are amortized, an allocation of cost over time, based on their estimated useful life.

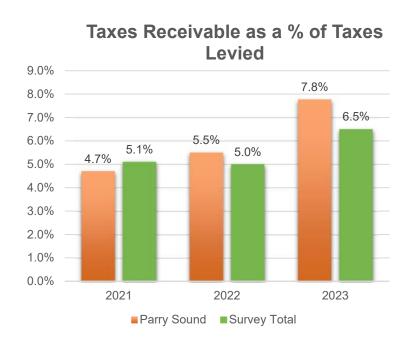
The Asset Consumption Ratio measures the amortized value of the assets versus the historical costs of the assets. A high ratio may indicate a significant need for replacements.

Like most municipalities, the Town is facing an infrastructure gap. Aging infrastructure is a reality, and the Town is working towards long-term planning to address these needs through asset management planning. The Town's historical ratios have been comfortably sitting within the Ministry of Municipal Affairs and Housing's (MMAH) 'moderately new' range.



#### **Vulnerability**

Addresses a municipality's vulnerability to external sources of funding that it cannot control and its exposure to risk.



Most of the revenue raised by the Town comes from property taxes. Every year, there is a portion of the ratepayers who do not pay their property taxes, which composes the taxes receivable balance.

Most credit rating agencies consider 8% or greater a negative factor. If a municipality sees a consistent increase over time of this percentage, then it may indicate a decline in the municipality's health.

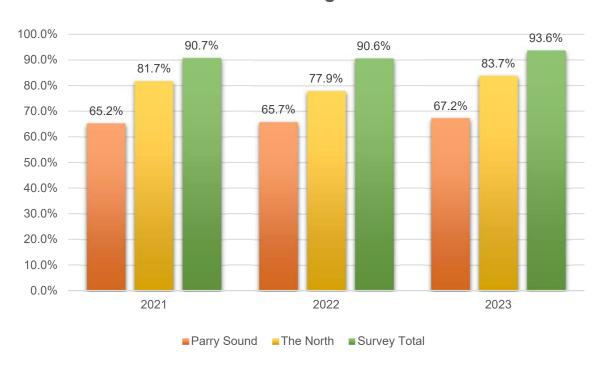
In 2024, the Town initiated collection procedures for overdue accounts more than 3 years in arrears. Several large value accounts were resolved collecting in excess of \$300k in tax arrears. We are continuing to proactively manage these balances into 2025 and are beginning to initiate these collections 1 year earlier (2 years in arrears).

The rates coverage ratio provides the municipality with a measure of our ability to cover costs through our own sources of revenue, i.e. omitting grants, Provincial funding and Federal funding.

The Ministry of Municipal Affairs and Housing (MMAH) indicates that a basic target is 40%-60%, an intermediate is 60%-90% and an advanced target is 90% or greater.

The Town is at the low range of the intermediate level. There is an unknown which is the impact of the municipal levies for the Land Ambulance Service. The Land Ambulance service is a significant cost which is shared amongst the various municipalities, which is not typically considered own source funds.

#### **Rates Coverage Ratio**



#### **Flexibility**

The ability to issue debt responsibly without impacting the credit rating. Also, the ability to generate required revenues.

#### **Reserves and Reserve Funds**



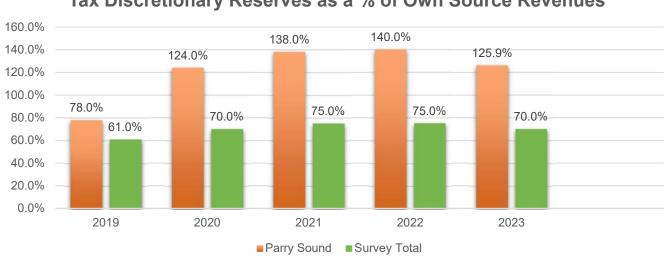
Reserves and reserve funds are important tools for a municipality, allowing for long-term planning, internal financing and dealing with unknown situations that may arise during the year.

There are two types of **reserve funds**:

- Obligatory: required by legislation or agreement to be maintained in a segregated manner form the general revenues of the Town. Currently the obligatory funds are:
  - o Development Charges
  - Subdivider Contributions
  - o Revenue in lieu of land for park purposes under the Planning Act

- Gas Tax Funding (Federal and Provincial)
- Discretionary: created by Council when they wish to earmark revenues for future projects, and physically sets aside the funds. It is important to note that the Town does have some Reserve Funds established, that while not obligatory, are not available for the Town to use for "Town Use". E.g. Land Ambulance Reserve Funds.

**Reserves**, on the other hand, are simply internal accumulations. There is no physical segregation of the assets, they do not earn their own interest and Council may establish a reserve for any purpose and apply the funds at their discretion.



Tax Discretionary Reserves as a % of Own Source Revenues

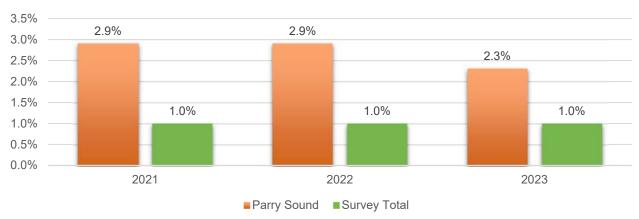
Parry Sound has significantly higher reserve balances when compared to the survey average. It is important to note, that while the Town does have strong reserves, the comparison to other municipalities may be skewed by the existence of reserves that are not for "Town only use", such as the Land Ambulance funds.

Ensuring adequate contributions to reserves has been an important part of the long-term planning that is occurring at the Town. Currently there are amounts contributed to reserves in anticipation of future expenses, such as the municipal election, fleet replacement and equipment replacement.

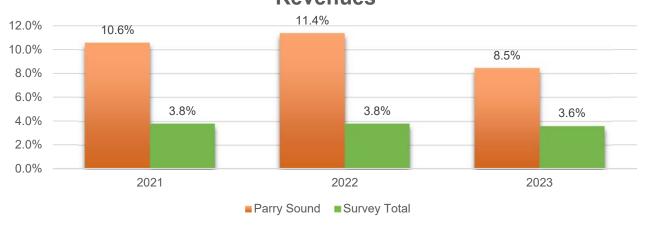
#### **Debt**

It is important to be aware of the level of debt, and the resulting obligations, to ensure that the reliance on debt is maintained at a manageable level, to maintain flexibility within the municipality and ensure compliance with the regulations set out by MMAH. It is only with approval that a municipality can have greater than 25% of the total Own Source Revenues servicing their debt and long-term obligations.





## Tax Debt Charges as a % of Own Source Revenues

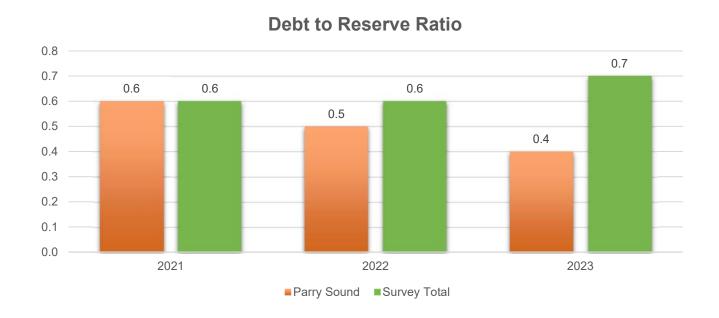


As indicated above, the Town's tax debt charges are declining in the direction of the survey average. The figures above do not consider the debt incurred for water and wastewater related infrastructure.

The Town's debt to reserve ratio was 0.4 has been declining and is below the survey average of 0.7. This is as a result of the Town's healthy reserve balances.

The general benchmark by credit rating agencies for this ratio is 1:1. Ideally the outstanding debt should not exceed the total that is held in reserves and reserve funds, therefore, for every \$1.00 of debt outstanding there should be \$1.00 in a reserve or reserve fund

It is prudent to indicate that our ratio may be slightly lower due to the reserves held by the Town that are not for "Town use".



#### **Municipal Levy**

When comparing the net municipal levy per capita amongst various municipalities it is not an "apples to apples" comparison due to the different make-up of each community. The net municipal levy per capita is an indicator of the total net municipal levy required to provide the municipality's services, it is not a measure of how effectively this is being accomplished, nor an indication of the value for money.

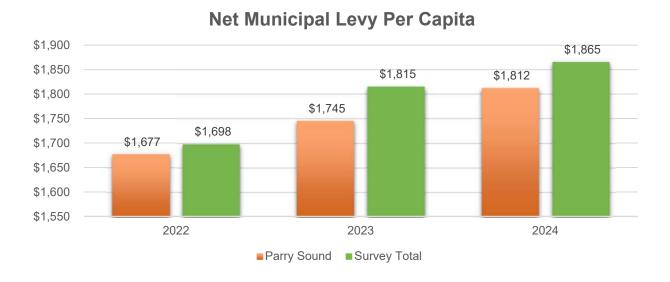
Per BMA, there are many different reasons that net municipal expenditures per capita may vary. They are:

- Different service levels
- Variations in the types of services
- Different methods of providing services
- Different residential/nonresidential assessment composition
- Varying demands for services
- Locational factors

- Demographic differences
- Socio-economic differences
- Urban/rural composition differences
- User fee policies
- Age of infrastructure
- What is being collected from rates as opposed to property taxes

The population remained steady within the Town until the 2021 Census update where some growth was experienced, and the increase in net municipal levy per capita could be attributed to:

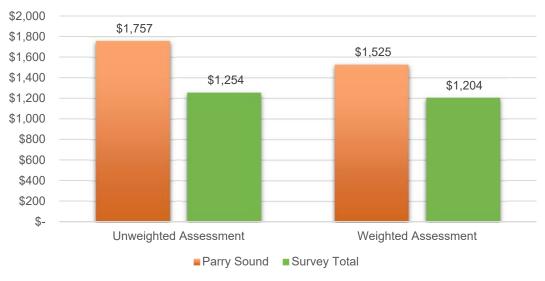
- The introduction in 2017 of a dedicated amount for capital investment (per 2016 Asset Management Plan);
- Increase in the costs of providing the services due to inflationary factors and the pandemic;
- Service level improvements that have been introduced



The difference between weighted and unweighted is the application of a municipality's tax ratios. Basically, weighted assessment converts all assessments to be valued as residential property, where unweighted assessments are the actual assessments used by each class.

It is important to note that as with many Northern communities, the Town experiences a higher net levy when compared to the survey because it does not have a high assessment basis.





Community	Total Weighted Assessment (2023)	Population per BMA Study (2024)	Net Municipal Levy/Capita	Population Density per km <sup>2</sup>	Land Area (km²)	Net Municipal Levy/\$100,000 Weighted Assessment
Parry Sound	\$844,268,555	7,543	1,812	576	13	1,525
Huntsville	\$4,502,740,185	23,079	1,970	33	705	979
Bracebridge	\$3,560,030,468	18,987	2,013	31	615	1,051

Comparing the most current figures for Parry Sound, Huntsville, and Bracebridge the following observations can be made:

- The Town has a significantly lower weighted assessment
- The Town's population density is significantly higher than the other two communities, emphasizing the concentration of population within our 13 square kilometers
- The municipal levy per capita is similar, while the municipal levy per \$100,000 of weighted assessment is much more varied

Overall, the reality is that the lower the assessment, the harder it is to raise funds for new initiatives, service level increases or special projects.



# Garage Community



## **Summary of Changes to Net Levy by Divisions**

	2024 Budget	2025 Budget	Dollar Change	Percent Change
Mayor and Council	\$ 345,433	\$ 344,696	(\$ 737)	(0.21%)
Office of the Chief Administrative Officer				
Office of the Chief Administrative Officer	(1,936,814)	(2,280,740)	(343,926)	17.76%
Information Technology	470,474	472,409	1,935	0.41%
Economic Development	319,222	311,709	(7,513)	(2.35%)
<b>Development &amp; Protection Services</b>				
Emergency & Protective Services	5,400	5,400	-	-
Fire Services	981,611	996,795	15,184	1.55%
By-law Enforcement	263,306	268,361	5,055	1.92%
Building	-	72,647	72,647	N/A
Planning	306,516	395,718	89,202	29.10%
Development	147,347	50,815	(96,532)	(65.51%)
Public Works & Recreation				
Transportation Operations	2,311,800	2,385,684	73,884	3.20%
Winter Control	832,722	852,335	19,613	2.36%
Storm Water Control	409,422	411,031	1,609	0.39%
Waste Management	818,140	844,136	25,996	3.18%
Cemetery	185,949	183,446	(2,503)	(1.35%)
Municipal Office	194,543	204,688	10,145	5.21%
Bobby Orr Community Centre	572,167	580,002	7,835	1.37%
Parks and Recreation	1,070,133	1,162,964	92,831	8.67%
Finance Department	256,369	393,421	137,052	53.46%
Subtotal Town Operations	\$ 7,553,740	\$ 7,655,517	\$ 101,777	1.35%
External Levies/Boards/District Services				
Health Unit	191,167	200,693	9,526	4.98%
Town Contribution – Land Ambulance	310,262	318,970	8,708	2.81%
Home for the Aged	86,700	86,414	(286)	(0.33%)
Seniors	5,000	5,000	-	-
DSSAB	343,493	363,417	19,924	5.80%
Library	333,253	349,915	16,662	5.00%
Museum	45,300	47,000	1,700	3.75%
Town Contribution - Stockey	297,333	368,207	70,874	23.84%
OPP	1,985,524	2,163,020	177,496	8.94%
Policing Services Board	1,000	2,000	1,000	100.00%
Airport	12,100	12,400	300	2.48%
PS Area Industrial Park	15,190	15,650	460	3.03%
911 Levy	3,800	3,800	-	-

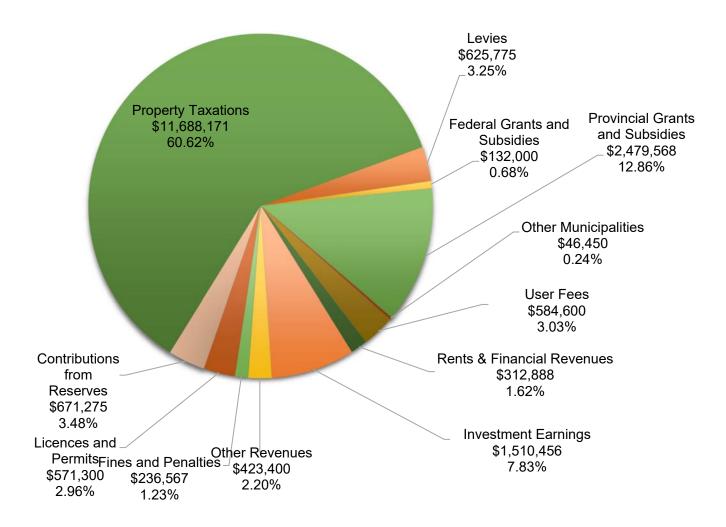
	2024 Budget	2025 Budget	Dollar Change	Percent Change
MPAC Property Assess Levy	93,729	96,168	2,439	2.60%
Subtotal External Levies/Boards/District Services	\$ 3,723,851	\$ 4,032,654	\$ 308,803	8.29%
Total Operating Levy Required	\$11,237,411	\$11,688,171	\$ 410,580	3.64%

## **Operating Budget**

## **Property Tax Supported Operations**

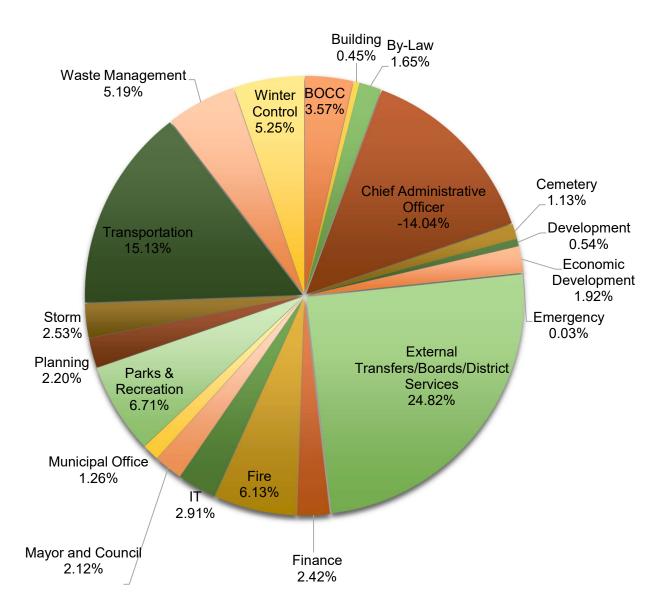
Most of the Town's operations are supported to some degree from property taxes. Each year staff consider various revenue sources available, as well as the operating requirements of the Town to determine what needs to be raised through tax levies.

The proposed budget to Council has a total of \$19,282,450 in tax supported operating expenses. There is anticipated revenue of \$7,594,279 from other sources, including Provincial funding, user fees, investments, and contributions from reserves. The remaining \$11,688,171 must be raised from property taxes.



## 2025 Budget by Functional Service Area

The operating budget has been grouped into different service areas, following the segmented groupings format of the Town's financial statements.

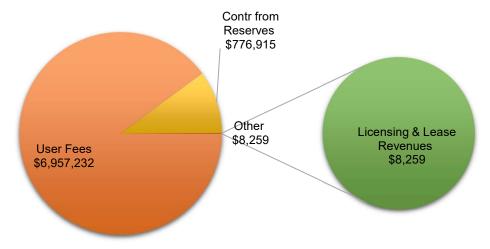


<sup>\*</sup>General Government includes Ontario Municipal Partnership Fund grant revenues of \$2.3 million.

## **Non-Property Tax Supported Operations**

## **Water and Wastewater Services**

The operation of water and wastewater infrastructure is run by the Town of Parry Sound, however, none of the operations are funded by property taxes. Revenues are raised primarily through the user fees charged to customers for their water and wastewater services, and funding from dedicated water/wastewater reserves.



## **Budget Change**

2024	2025	Dollar	Percent	
Budget	Budget	Change	Change	
\$7,430,743	\$7,742,406	\$311,663	4.19%	

## **Highlights**

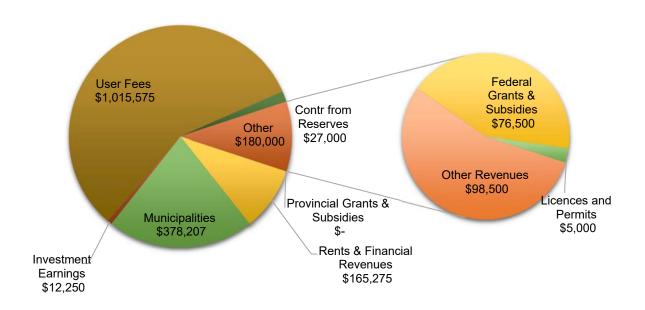
- Recommendations of the water and wastewater capacity study are included in the 2025 budget.
- Inflation is outpacing the 2% rate increases recommended in the rate study in these departments.
- Rate Study is scheduled for review in 2025.

## Charles W. Stockey Centre and Bobby Orr Hall of Fame

The Charles W. Stockey Centre for the Performing Arts (Stockey Centre) opened in July 2003, providing Parry Sound with an acoustically stunning location for the Festival of the Sound and the many performers who visit our beautiful Town.

The Bobby Orr Hall of Fame is an interactive hockey museum celebrating not only the sport of hockey, but the born and raised Parry Sounder, Bobby Orr. In addition, there are exhibits about other exceptional athletes with ties to Parry Sound

The Stockey Centre has many revenue streams but does rely on some municipal contributions to assist with their budget. The Town provides an annual amount to the Stockey Centre budget to help support the Arts within our community.



## **Budget Change**

2024	24 2025 Dollar		Percent	
Budget	Budget	Change	Change	
\$1,573,733	\$1,778,307	\$204,574	13.00%	

## **Highlights**

- The Stockey Centre is planning for 10 weeks of limited activity during the construction of the facility
- Planning to host a Bobby Orr Hall of Fame fundraising event in 2025 to make up for those lost revenues
- The facility operated in 2024 with one less FTE during a leave of absence. Parttime labour increased to reflect operating needs after pandemic recovery. These additional costs plus salary increases for non-union staff to date of 1.8% per the consumer price index at October 2024 per By-law 2024-7447 make up the majority of cost impacts.

## **Provincial Offences Act**

The Town is the administrator for the Provincial Offences Act (POA) Court in the District of Parry Sound. While the Town includes the operating budget for POA in its budgeting process, the budget is presented to the Provincial Offences Act Advisory Committee for the Parry Sound Catchment Area, consisting of municipal representatives from municipalities within the District.

Revenue sources for the POA Court is predominantly fines, however there is some income from transcript orders.

## **Budget Change**

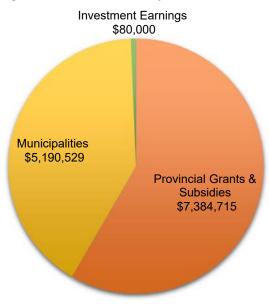
2024	2025	Dollar	Percent
Budget	Budget	Change	Change
\$ 901,477	\$ 901,477	\$ -	-

## **Highlights**

 Ticket issuance was not as high as projected in 2024. Working towards those increased levels into 2025 budget.

## **Land Ambulance**

The Town provides the administration of the land ambulance for the District of Parry Sound. While the Town includes the operating budget for the land ambulance in its budgeting process, the budget is established by the EMS Advisory Committee.



## **Budget Change**

2024	2025	Dollar	Percent	
Budget	Budget	Change	Change	
\$12,214,272	\$12,655,244	\$440,972	3.61%	

## **Highlights**

- Increase to current contract with West Parry Sound Health Centre for Land Ambulance Services - \$430,615
- 3.25% Increase to the municipal levy requirement, allocated to all municipalities based on weighted assessment.
- Fully funded paramedicine program continuing to operate in 2025 \$904,400

## Impact on the Ratepayer - Municipal Taxes

After the onset of the covid-19 worldwide pandemic, the assessment update, which was intended to occur for 2021, has been deferred by the province. As a result, there are no impacts of phase-in of increases or immediate decreases in individual assessments in 2025. MPAC's (Municipal Property Assessment Corporation) typically conducts assessment updates based on market value on a 4-year cycle. "Property assessments for the 2025 property tax year will continue to be based upon fully phased-in January 1, 2016 current values."

The total weighted assessment for the Town of Parry Sound has increased 1.1% from 2024 to 2025. In the absence of any assessment updates causing phase-in or decreases, this represents the Town's assessment growth.

## \$13,667,750 (2024 taxation revenues) x 1.09465% = \$149,614 in taxation from assessment growth

Whereas the 2025 budget requires a total of \$14,324,350 and \$149,614 is generated from assessment growth;

Therefore, the Town needs to raise an additional \$260,966 for Town operations and \$246,020 for infrastructure for a total of \$506,986.

## 2025 Levy Increase

To raise the required additional \$506,986, an increase of 1.9% for operations and 1.8% for infrastructure is necessary for a total increase of 3.7% over 2024 property taxation (net growth).

<sup>&</sup>lt;sup>1</sup> <u>The Assessment Cycle,</u> The Municipal Property Assessment Corporation, source found at https://www.mpac.ca/en/UnderstandingYourAssessment/AssessmentCycle

## Impact to the Average Taxpayer

In 2025, the average Single-Family Home in the Town of Parry Sound is assessed at \$197,000. Each home has its own individual property assessment. Therefore, for ease of conversion, the assessed value of \$100,000 is used to illustrate the impact of the taxation increase.

## 2024

 $100,000 \times 0.01571244 (2024 \text{ rate}) = 1,571.24$ 

## 2025 Increase

 $1,571.24 \times 0.037$  (increase) = 58.14 / 12 = 4.85 per month

## The Results

The taxpayer will pay \$58.14 more per year or \$4.85 additional per month for every \$100,000 in residential assessment.

## **Items for Council Consideration**

Each year there are items up for consideration during the budget process. These could be items that are brought forward by a member of Council or the Public, or an item that staff is looking for Council direction on.

## Requests for Consideration from Council and/or Public

	Description	Included in Proposed Budget	Budget Section	Operating Budget Impact	Change to Tax Rates	Tax Impact¹
1.	Increase contribution to the Public Library	Yes	Recreation & Culture	\$ 16,662	0.121%	\$1.90
2.	Increase contribution to the Museum on Tower Hill	Yes	Recreation & Culture	\$ 1,700	0.012%	\$0.19
3.	Chamber of Commerce (Same as 2024)	Yes	Mayor & Council	\$ 7,980	0.058%	\$0.91
4.	Park to Park (Same as 2024)	Yes	Mayor & Council	\$ 6,000	0.043%	\$0.68
5.	Northern Med./Doctor Recruitment (Same as 2024-no request)	Yes	Mayor & Council	\$ 7,000	0.051%	\$0.80

<sup>&</sup>lt;sup>1</sup> The Tax Impact is calculated for \$100,000 of residential assessment.

	Description	Included in Proposed Budget	Budget Section	Operating Budget Impact	Change to Tax Rates	Tax Impact <sup>1</sup>
6.	Parry Sound Seniors Club (Same as 2024)	Yes	External Transfers /Boards/ District Services	\$ 5,000	0.036%	\$0.57
7.	DBA contribution increase for beautification (\$20k included in 2025)	No	Economic Development	\$10,000	0.072%	\$1.14
8.	Parry Sound High School Nutrition Program (amount not defined, amount shown here matches donation from 2024	No	Mayor & Council	\$ 1,000	0.007%	\$0.11
9.	Rotary Club (amount not defined)	No	Mayor & Council	\$ -	-	\$ -
10.	Harvest Share request for donation (amount not defined)	No	Mayor & Council	\$ -	-	\$ -
	Grand Total			\$55,342	0.400%	\$6.30

Applicable correspondence has been attached for your review and consideration where available. In addition, Council has \$9,800 available for unplanned donations throughout the year.

December 17, 2024

The Honourable Jamie McGarvey, Mayor Town of Parry Sound 52 Seguin Street Parry Sound, ON P2A 1B4



Dear Mayor McGarvey and Council:

### RE: Financial support for the Parry Sound Public Library 2025 Budget

The Parry Sound Public Library is dedicated to enriching the quality of life in the Town of Parry Sound and our contracting municipalities.

Libraries are much more than a repository of books — investing in your library positively impacts cultural integrity, economic development, social inclusion, literacy development, entertainment and enjoyment, wellness, engaged citizens and safer communities. We are a place to relax and enjoy a calming atmosphere, to get help with your tablet or laptop, to take part in online meetings and conferences, or to enjoy socializing with our low-cost/no-cost programming.

As our primary funder, we would ask for the year 2025 a total of \$349,914.90. This amount includes a five percent increase from last year. As you can see from our budget, the increase is the result of our cost-of-living increases and our continued pay equity adjustments, to ensure that we are correctly compensating our staff. In every area, the library will strive to contribute from our own savings and reserves, and to pursue grants and donations wherever possible.

We look forward to working closely with the Town of Parry Sound, to align ourselves with the key aspects of the Town of Parry Sound's Strategic Plan in promoting an enhanced quality of life, inclusivity to all, and promoting economic growth.

Sincerely,

Selena Martens

CEO

Parry Sound Public Library

CC: Board of Directors

A Visit Will Get You Thinking

Monday, December 2, 2024

Town of Parry Sound 52 Seguin St. Parry Sound, ON P2A 1B4

Re: West Parry Sound District Museum 2025 Contribution Request

Dear Mayor McGarvey and Council:

The West Parry Sound District Museum (Museum) respectfully requests that the Town of Parry Sound contribute \$47,000 toward the continued operation of the Museum.

Please find enclosed within this package:

- 2023 Financial Statements
- 2024 YTD Annual Report
- A 5 year Business Plan.

Last year at our yearly deputation to your council, the Museum presented the idea of basing the annual request on a calculation of 0.04% of property tax. This idea was created on the premise of making our municipal requests more "fair". The Museum chose 0.04% of municipal property tax because it wanted a simple and easy to understand calculation that would cover a skeletal operational budget. The resulting figure of this calculation would ensure operational funding spread evenly across the seven municipality's that the West Parry Sound District Museum serves.

The Board of Director's recognizes that no Municipality is obligated to contribute, and the Museum is grateful that the Town of Parry Sound recognizes the importance of preserving the History of the District and hopes that they will continue the generosity and understanding while we work to find buy in from other municipalities.

The Museum can confidently identify 4,531 objects that are geographically tied to the Town of Parry Sound, however, there are more materials that are identified to specific communities within the Town and don't auto-populate making the actual figure difficult to calculate.

The Management and Board of the West Parry Sound District Museum thank you for your generous contributions. We are available at any time to review the 2025 Budget and would welcome a discussion about our request.

Sincerely,

Nadine Hammond Curator/Manager

West Parry Sound District Museum Email: <u>info@museumontowerhill.com</u> www.museumontowerhill.com



Dear Town of Parry Sound Mayor and Council:

Please consider this letter a request to Council to make provision in the 2025 Budget to support the activities of the Parry Sound Area Chamber of Commerce once again.

The Parry Sound Area Chamber of Commerce is the independent, consolidated voice of business for the entire district, and the channel for our collective commercial success. Your support allows us to focus on our mandate to support local businesses through advocacy, education, connections and access to services and benefits, rather than focus on revenue-generating activities.

In the past year we have continued to grow as an organization. Advocacy, membership, and community involvement have been at the forefront of our daily operations. The Chamber has also been forging economic relationships in efforts to attract new business to the area and support them upon establishment in the Parry Sound district.

Our programs and services directly benefit not only the businesses located in your municipality, but in the surrounding municipalities that have a direct impact on your area. We have increased our membership this year, while retaining a high percentage of last year's participants in your municipality. This is a good stride in the confidence that our organization exudes for this municipality, and the surrounding.

It is often difficult for municipalities to determine what level of financial commitment they can justify to organizations. We have a proposal for you to consider that takes into account the level of assessment of each of the seven municipalities as well as the population and the number of chamber members in each respective municipality.

If we take formulae of 1/3, 1/3, 1/3 of the previous mentioned criteria we can achieve proportional funding from each municipality. Total funding request from all seven municipalities is \$21,000. This is just 15% of our annual operating budget. The majority of our operating funds are raised through membership dues, events and commissions. Please see attached proposed funding formula.

We are confident that the businesses within your municipality would benefit greatly by your contributions to allow the chamber to continue to be the voice of, and support for, local business in the Parry Sound Area.

We thank you for your past and continued support and look forward to working with you in our 127<sup>th</sup> year of service to the community.

Sincerely, Laurie de Fleuriot, President

## **Fairness Funding Formulae**

Weighted Assessme		Amount of Support	
Archipelago	2,218,138,156	22%	\$1540.00
Carling	1,093,321,954	11%	\$770.00
McDougall	811,942,119	8%	\$560.00
McKellar	701, 526, 039	7%	\$490.00
Parry Sound	1,065,759,925	10%	\$700.00
Seguin	3,716,469,572	36%	\$2520.00
Whitestone	644,573,525	6%	\$420.00
Members	247 businesses		Amount of Support
Archipelago	4	2%	\$140.00
Carling	8	3%	\$210.00
McDougall	20	8%	\$560.00
McKellar	6	2%	\$140.00
Parry Sound	172	70%	\$4900.00
Seguin	33	13%	\$910.00
Whitestone	4	2%	\$140.00
Population	20,029		Amount of Support
Archipelago	1150	6%	\$420.00
Carling	1491	8%	\$560.00
McDougall	2744	14%	\$980.00

## Using the above formula, the totals for each respective municipality are as follows:

7%

34%

26%

5%

Archipelago	\$2100.00
Carling	\$1540.00
McDougall	\$2100.00
McKellar	\$1120.00
Parry Sound	\$7980.00
Seguin	\$5250.00
Whitestone	\$910.00

1410

6879

5280

1075

For a total of \$21,000

McKellar

Seguin

Parry Sound

Whitestone

\$490.00

\$2380.00

\$1820.00

\$350.00

## Parry Sound Seniors Club 1269 80 James Street, Parry Sound, Ontario P2A 1T9 Telephone: 705-746-7186

October 11, 2024

Mayor and Council Town of Parry Sound 52 Seguin Street Parry Sound, Ontario P2A 1B4

Dear Mayor and Council of the Town of Parry Sound:

The Seniors Club wishes to work with the Town for the betterment of all community Senior citizens. The Club provides social, recreational, and other services for the Town, all operated by volunteers. The Club provides valued programs of games, entertainment, physical activity and educational workshops for senior adults, thereby enhancing the quality of life, community participation and independence of seniors.

We would like to take this opportunity to thank the Mayor and Council for your generosity for fiscal year 2024. Understanding that you are in the current administration budgeting process, the \$5000.00 Grant afforded to the club in previous years is hopefully discussed and approved for the 2025 year. This letter serves as a reminder that the Club would greatly appreciate attention in securing some municipal relief and cooperation.

Looking forward to a favorable response.

Blake Grace

Thank you,

Blake Grace

President



### To Whom it May Concern.

My name is Jennifer Norton, and I am a teacher at Parry Sound High School and Intermediate School, where I also coordinate the school's food program for the entire student body. I am writing to request the Town of Parry Sound's continued financial support to provide and sustain a healthy, nutritious food program at PSHS and PSIS for the 2024/2025 school year. Due to rising food costs, increasing demand for services, and a growing student population, our food program budget is stretched beyond capacity.

PSHS/PSIS serves approximately 800 students from Parry Sound and surrounding areas. Some of our students are bused in from as far as Henvey Inlet (92 km north) and Moose Deer Point (64 km south). The school community is diverse, including students from five First Nations Reserves (Moose Deer Point, Wasauksing, Shawanaga, Magnetewan, and Henvey Inlet), as well as Inuit students from Northern Ontario, Labrador, and Nunavut, and Métis students.

Our programming strives to meet the needs of our increasingly diverse student body. A significant number of students face socio-economic challenges, and many do not have reliable access to nutritious food on a daily basis. Recent fluctuations in food prices have exacerbated this issue, and a growing number of students are now experiencing food insecurity. As a result, all of our food baskets are exhausted by lunchtime each day, and the school currently spends a minimum of \$1,000 per week on food. Additionally, we offer a grab-and-go breakfast program on Fridays in the school lobby.

At PSHS/PSIS, we are committed to establishing a sustainable food program that offers a variety of nutritious options to our students. Our unique food project includes food baskets and a breakfast program, directly supporting at-risk students. This year, we have expanded the program to include refrigerated items rich in protein. However, the increasing demand and rising costs continue to challenge the sustainability of this initiative.

The Goal of the Student Nutrition Program is to:

- Provide nutritious prepackaged breakfast and snacks in accordance with the North Bay/Parry Sound Health Unit protocols
- Provide food to all students in Parry Sound Intermediate/High School regardless of social economic status
- Provide a framework for creating a sustainable program to meet the nutritional needs of Parry Sound Intermediate/High School student body
- Educate students on the importance of eating nutritious food and the connection between nutrition and school performance
- Connect students with community services and partners that will assist with establishing social decision-making skills around budgeting and preparing healthy foods
- Establish a network of community partners to support and promote healthy eating habits in youth

We are requesting your continued support to maintain and extend this vital program. Your contribution will help ensure that we can continue addressing the nutritional needs of our students and improve their overall well-being. With your assistance, we can create a healthier, more supportive environment for the youth in our community. Thank you for your time and consideration. We look forward to your continued partnership in supporting the students of Parry Sound High and Intermediate School.

Thank you

Jennifer Norton

705-773-7979 ext 7060

jennifer.norton@nearnorthschools.ca

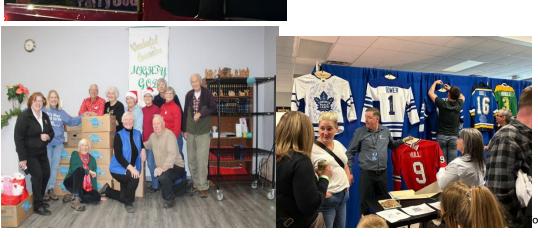
## Rotary Club of Parry Sound Established 1936











## Reviewing a few great successes

- 2023 3 pitch
- 2024 Maple Leaf Alumni Game
- Foundation Evening awarding 2 community Paul Harris Fellows
- Contributions to the new Community Pool
- Contributions to WPSHC for local cancer care
- Christmas Hamper project -100+ families
- Santa Claus Parade -annual

## Legacy

- Serving our Community since 1936.
- Rotary Club of Parry Sound will continue to support our community with events and fundraisers including: 3 Strikes against Cancer 3 pitch tournament, Christmas Hamper project, Rotary Foundation Polio eradication, and much more





## 3 Pitch history...

- Formerly the RACH tournament
- Rotary took reins in 2019 with pledge to continue to support local cancer care
- Great community event, silent auction
- 2024 postponement
- 2025 in early planning stages









## Our ask today

- As you look at the 2025 Budget Numbers, we hope that you will consider continuing your generous support our Rotary Club
- We can only accomplish our goals with the wonderful support that has been provided by the community. Thank you for all that you do for us.

Thank you for your time today and for all that you do for our community

Questions?





## Harvest Share Community Food Programs 93 A James Street, Parry Sound, ON P2A 1T7

(705) 774-9111 parrysoundharvestshare@gmail.com www.parrysoundharvestshare.com

October 2024

Dear Staff & Council of The Township of The Town of Parry Sound,

We see many individuals who live alone at Harvest Share. They come to us needing food. Many navigate feelings of isolation and uncertainty. Today, I ask you to be like family to them.

This is a good news story! Of how your support helps.

During the first half of this year we served 943 people. 216 of them live alone. By contrast, in the same period last year we helped 907 people; 168 were individuals who lived alone.

Imagine their challenge when it is compounded by mental health challenges.

Imagine the strength it takes to battle depression and anxiety, facing each day alone.

One such individual found support in Harvest Share's hamper program after a dark period in her life. She shared her journey with us, with thanks.

"It's not just the food that makes getting through life easier: the people that prep everything are some of the kindest people I have met in my life.

I just want to say thank you to all of those who donate to Harvest Share. You really made a difference in my life."

She is now working and rebuilding her life.

Her story is a testament to the transformative power of community and kindness. It's not just about the food. It's about being there as a family when they need it most.

More people than ever before need your help now.

Join us in being the family for those who need it most.

Your kindness and generosity change lives, one act of support at a time.

Please donate now. Every dollar counts.

You give others like her a lifeline, helping them access essential nutritious food, while they recover from life altering situations.

Your gift today is your commitment to ensuring no one in our community goes hungry. You make it possible to keep our shelves stocked with fresh, nutritious food. Please, give now.

Help people in Parry Sound fill their bellies - and their hearts - while regaining their sense of self.

Staff & Council of The Township of The Town of Parry Sound, please know that your generosity is helping us to achieve our mission of getting healthy, nutritious food to individuals & families in need. It is with YOUR help that we support our community in Parry Sound.

Thank you for your generosity,

Wendy Pegahmagabow

**Executive Director** 

P.S. With a generous gift of \$100 or more today, you help provide food to people most in need in our community! Please donate now.

P.P.S. Please use the stamped addressed envelope included to send us the enclosed donation form. If you prefer to drop by in person, we will gladly take unused envelopes for use another time!



## **Donation Form**

## Your gift today helps individuals & families get the food they need!

Name (First & Last):			
Address:	Street:	Street:	
	Province:		Postal Code:
Primary Phone:		Email:	
O Yes, I want to mak	e a gift to Harvest Share	Community Food Programs	in the amount of:
O \$50	O \$100	O \$150	O Other \$
Payment Schedule			
O One-time gift		O Monthly gift	
Payment Method			
O Cheque (for a mon	thly donation, please ma	rk the cheque VOID)	
O Visa O N	MasterCard O Ame	erican Express	
Name as it appears on (	card	Credit Card Number	,
Expiry Date (M/Y)		CVV Number	



## **Donation Form**

O Give online at: <u>bit.ly/harvestshare-fall-appeal</u> Or scan this code with your smartphone:



O I would like to speak to someone about leaving a legacy.

Your gift will go to Harvest Share Community Food Programs.

Please use the stamped addressed envelope included to send us the enclosed donation form. If you prefer to drop by in person, we will gladly take unused envelopes for use another time!

Thank you.

We are so grateful for you!

Your support ensures no one

our community goes hungry. We could not do it
without you. Thank you.

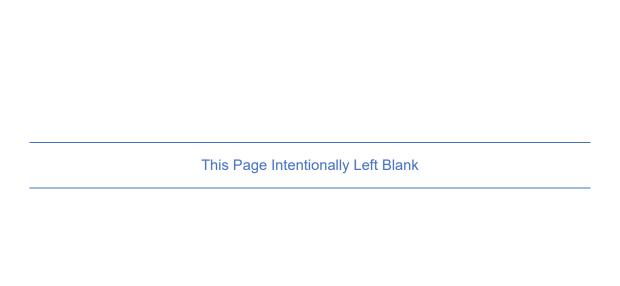
Wendy Pegahmagabow





# Town of Council

**Mayor and Council** 



## **Mayor and Council**

## **Overview**

Parry Sound Council is the governing body of the Town, representing the residents of Parry Sound as decisions are made regarding the services provided by the Town, and the methods to fund these services.

Council consists of the Mayor and six councilors who are elected at large every four years. The current term of Council is 2022 to 2026, with the inaugural meeting held November 15, 2022.

## **Functions**

- The Office of the Mayor
- Members of Council
- Municipal Election
- Council Administration

## **Operating Budget Details**

	Actuals		Budg	Budget		<b>Budget Change</b>	
	2023	2024	2024	2025	Dollar	Percent	
	Actuals	Actuals	Budget	Budget	Change	Change	
Revenues							
Contribution from Reserves	-	-	\$ 4,557	\$ -	(\$4,557)	(100.00%)	
Total Revenues	-	-	\$ 4,557	\$ -	\$4,557	(100.00%)	
Expenses							
Salaries & Benefits	\$ 216,221	\$ 209,568	\$ 222,521	\$ 222,775	\$ 254	0.11%	
Materials - Operating Expenses	29,161	21,843	43,238	46,838	3,600	8.33%	
Rent and Financial Expenses	=	-	300	300	-	0.00%	
Purchased/Contracted Services	23,008	9,014	24,557	26,389	1,832	7.46%	
Grants - Transfer Payments	26,100	28,680	44,550	34,150	(10,400)	(23.34%)	
Internal Recoveries	7,269	9,824	9,824	9,244	(580)	(5.90%)	
Contribution to Reserves	-	-	5,000	5,000	-	0.00%	
Total Expenses	\$ 301,759	\$ 278,929	\$ 349,990	\$ 344,696	(\$ 5,294)	(1.51%)	
Total Levy Requirements	\$ 301,759	\$ 278,929	\$ 345,433	\$ 344,696	(\$ 737)	(0.21%)	

## **Budget Highlights**

- Continued work on the redesign of the Town's Coat of Arms \$ 4,557. No longer funding the work from reserves.
- Mayor and Council Remuneration \$254 1

\$3,423 increase is due to the annual increase to Council remuneration based on CPI from December to December (1.8%).

The offsetting decrease of \$3,169 is from updating omers benefits for Councillors currently eligible and participating in the plan.

## • Materials - Operating Expenses - \$3,600 1

## **Councillor Telephone Costs**

\$2,700 budgeted for mobile phone costs/\$450 per Councillor

### Travel/Mileage for Council

\$800 more has been allocated to mileage to reflect an increased need.

Office Supplies have been increased by \$100

### Contracted Services - \$1,832 îr

Increased for datafix election cost incurred annually.

## Grant Transfer Payments - \$10,400 ↓

One time donation to Georgian Nordic \$6,000, \$500 to Parry Sound High School Food Nutrition, and provided to the Bowlers \$1,200 who were representing Parry Sound removed. Miscellaneous donations reduced by \$2,700 as some of those requests will be addressed through the increasing Municipal Assistance Program funding which is budgeted at an increase of \$16,000 in 2025.

### IT Chargeback - \$580

The cost allocation from Information Technology based on the number of devices and actual costs increased.

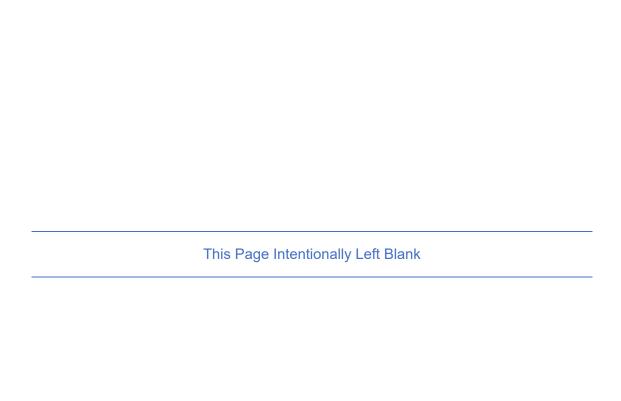
### 

Every year \$5,000 is put towards an Elections Reserve. This allows the Town to spread the cost of an election over 4 years, rather than requiring 100% of the cost to be funded from property taxes in an election year



# Party Sound

**General Government** 



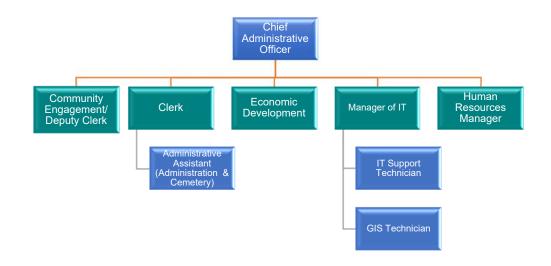
# Office of the Chief Administrative Officer

### **Overview**

The Chief Administrative Officer (CAO) oversees all Town operations and that Council's priorities, goals and objectives are set and efficiently and effectively implemented. The Office oversees the development, updating and review of Departmental Staff Goal Plans with core service delivery excellence first and foremost.

### **Functions**

- Corporate Administrative Services
- Strategic Planning
- Intergovernmental Relations
- Secretariate Services
- Records Management
- Information Technology
- Freedom of Information Requests
- Human Resources
- Labour Relations
- Staff Recognition and Wellness



	Actu	als	Budg	jet	<b>Budget Change</b>		
	2023	2024	2024	2025	Dollar	Percent	
	Actuals	Actuals	Budget	Budget	Change	Change	
Revenues							
Provincial Grants & Subsidies	\$ 2,232,385	\$ 2,293,081	\$ 2,096,200	\$ 2,333,100	\$ 236,900	11.30%	
Rents & Financial Revenues	27,970	29,211	31,696	32,138	442	1.39%	
Investment Earnings	2,294,742	1,364,946	1,074,516	1,433,856	359,340	33.44%	
Other Revenues	-	-	-	=	-	N/A	
Fines and Penalties	-	3,901	15,650	13,000	(2,650)	(16.93%)	
Licenses and Permits	12,016	18,795	12,000	18,300	6,300	52.50%	
Contributions from							
Reserves/Reserve Funds	<u>-</u>	-	35,000	-	(35,000)	(100.00%)	
Total Revenues	\$ 4,567,113	\$ 3,709,934	\$ 3,265,062	\$ 3,830,394	\$ 565,332	17.31%	
Expenses							
Salaries & Benefits	\$ 665,350	\$ 472,348	\$ 744,115	\$ 781,948	\$ 37,833	5.08%	
Materials - Operating Expenses	31,469	19,204	39,041	38,741	(300)	(0.77%)	
Purchased/Contracted Services	27,753	115,107	82,700	82,700	` -	0.00%	
Debt Repayment	_	<u>-</u>	100,120	100,120	-	0.00%	
Internal Recoveries	10,679	12,392	12,392	9,315	(3,077)	(24.83%)	
Contribution to Reserves	-	<del>-</del>	349,880	536,830	186,950	53.43%	
Total Expenses	\$ 2,499,145	\$ 619,051	\$ 1,328,248	\$ 1,549,654	\$ 221,406	16.67%	

### Ontario Municipal Partnership Fund (OMPF) – \$236,900 <sup>↑</sup>

The Town's OMPF grant funding has increased for 2025.

### Investment Earnings - \$359,340 ☆

Investment earnings have increased as the Town has maintained higher cash balances over recent years. The budgeted number is still conservative.

### Marriage License Revenues - \$6,300 û

After moving marriage licensing online, the Town is generating more revenues from this service.

### Transfers from Reserves - \$35,000 ↓

No longer funding organizational review of \$35K from reserves but project is still under contracted services.

### Salaries & Benefits - \$37.833 1

Salary increase for non-union staff to date of 2% per the consumer price index at October 2024 per By-law 2024-7447. Unionized staff increase per the collective agreement is 3.25%.

### Debt Repayment - \$100,120 <sup>↑</sup>↓

Construction financing expenses used to fund the construction of the pool.

### • Internal Recoveries - \$3,077 ↓

Information technology allocation is decreased for general government based upon the number of devices.

### Reserve Contribution - \$186,950 ☆

\$161,950K of the increase is an increase in interest earnings being transferred to the capital reserve, property/parkland, and capital asset legacy reserve funds. The \$125K contribution towards the West Parry Sound Recreation and Cultural Centre in 2024 has been increased to \$150K in 2025.

# **Economic Development**

### **Overview**

The Economic Development department focuses on fostering economic growth and enhancing the community's prosperity. It aims to attract and retain businesses, support local entrepreneurs, promote sustainable development, and enhance the quality of life for residents. Key responsibilities include business support services, investment attraction, promoting Parry Sound and coordination of community resources to drive economic vitality and innovation.

### **Functions**

- Parry Sound Area Industrial Park
- Parry Sound Area Municipal Airport
- Economic Development Services
- Tourism and Cruise Ships
- Film Industry
- Supporting the business community

# **Operating Budget Details**

	Actu	ıals	Bud	get	<b>Budget Change</b>	
	2023	2024	2024	2025	Dollar	Percent
	Actuals	Actuals	Budget	Budget	Change	Change
Revenues			_	_	_	_
Provincial Grants and Subsidies	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
User Fees	129,039	-	-	-	-	N/A
Other Revenues	126,482	-	126,002	-	(126,002)	(100.00%)
Total Revenues	\$ 255,521	\$ -	\$126,002	\$ -	(\$ 126,002)	(100.00%)
Expenses						
Salaries & Benefits	\$ 309,698	\$ 134,150	\$ 344,634	\$ 132,164	(\$ 212,470)	(61.65%)
Materials - Operating Expenses	94,736	25,954	75,155	86,516	11,361	`15.12%́
Rents and Financial Expenses	7,107	-	· -	· -	-	N/A
Purchased/Contracted Services	6,335	5,614	4,500	85,970	81,470	1810.44%
Grants - Transfer Payments	217,664	88,682	17,000	4,000	(13,000)	(76.47%)
Internal Recoveries	6,495	3,935	3,935	3,059	(876)	(22.26%)
Total Expenses	\$ 642,034	\$ 258,336	\$ 445,224	\$ 311,709	(\$ 133,515)	(29.99%)
Total Levy Requirements	\$ 386,513	\$ 258,336	\$ 319,222	\$ 311,709	(\$7,513)	(2.35%)

# **Budget Highlights**

Other Revenues - \$126,002 I

Wage recovery from the West Parry Sound Economic Development Officer and the associated additional FTE in payroll have been removed.

• Salaries & Benefits - \$212,470 ↓
West Parry Sound Economic Development Officer removed - \$126,002

Economic Development Admin Assistant Removed - \$81,023.

Salary increase for non-union staff to date of 1.8% per the consumer price index at October 2024 per By-law 2024-7447 - \$5,445

### Conferences/Conventions - \$5,000 <sup>1</sup>

New events include EDCO 2025 Conference \$2,000, Northern Ontario Tourism Summit \$1,200, TIFF CION Networking Event \$500 & Cinefest \$500.

### Staff Training - \$2,500 <sup>↑</sup>

Investing in staff development.

### • Software - \$1,500 **û**

Customer Relationship Management (CRM) software

### • Promo & Marketing/Advertising - \$1,500 1

Public/Media relations focus groups

### • Contracted Services - \$81,470 1

Economic Development and Tourism Strategy \$59,500

Other Contracted Services \$21,970

### • Grant Transfer Payments - \$13,000 U

West Parry Sound Economic Development Collaborative contribution removed.

### • IT Internal Chargeback - \$876 U

Information technology allocation is decreased for general government based upon the number of devices.

# Information Technology

### **Overview**

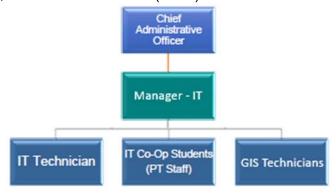
Information Technology (IT) and Geographical Information Systems (GIS) are major parts of Town operations, providing backbone infrastructure that enables and sustains business operations through essential technologies, assets, and connectivity. Technical resources' analytical insights are also leveraged Town-wide for continual improvement initiatives and new services.

Significant advancements in the Town's cybersecurity and device management tools and practices have decreased cyber insurance rates, despite inflation and global increases in both rates and incidents year after year. Additional security projects are in progress to continue this trend.

The Town's GIS infrastructure has been completely overhauled with brand new infrastructure. This prepares the Town to more effectively deliver mapping initiatives for both staff and the public, such as the Planning Applications Dashboard.

### **Functions**

- Provide IT & GIS services to the organization
- Provide in-house cybersecurity services to the organization
- Assist departments with projects involving technology (digitizing, continual improvement, other modernization initiatives)
- Maintain and protect end-user fleets (desktops, laptops, tablets, mobiles)
- Maintain and protect various types of infrastructure (firewalls, networking, wireless networking, telephony, virtualized servers, storage, surveillance, printers, backups)
- Maintain and protect essential cloud services, such as Microsoft 365 (email)
- Cost recoveries from other departments to fund IT Support Technician resource
- Corporate Digital Information System
- Software licenses
- IT Support



		Actuals			Budget		Budget Change	
	2023	3	202	4	2024	2025	Dollar	Percent
	Actua	ls	Actua	als	Budget	Budget	Change	Change
Revenues								
Contribution from Reserves	\$	-	\$	-	\$ 44,000	\$44,500	\$ 500	1.14%
Total Revenues	\$	-	\$	-	\$ 44,000	\$ 44,500	\$ 500	1.14%
Expenses Salaries & Benefits	\$ 198	,598	\$ 193	,647	\$ 237,168	\$ 250,932	\$ 13,764	5.80%

Total Levy Requirements	\$ 311,554	\$ 302,992	\$ 470,474	\$ 472,409	\$ 1,935	0.41%
Total Expenses	\$ 311,554	\$ 302,992	\$ 514,474	\$ 516,909	\$ 2,435	0.47%
Contribution to Reserves		-	76,000	76,000	-	0.00%
Internal Recoveries	(173,886)	(184,750)	(184,750)	(211,748)	(26,998)	14.61%
Materials - Operating Expenses Purchased/Contracted Services	146,843 139,999	179,838 114,257	204,138 181,918	218,725 183,000	14,587 1,082	7.15% 0.59%
Materials - Operating Expenses	146.843	179.838	204.138	218.725	14.587	7.

### • Contribution from Reserves - \$500 1

Small increase in contribution from reserve for modernization projects. The total project cost of \$44,500 includes a document management system, e-scribe council meeting/agenda management and implementation costs.

### Salaries & Benefits - \$13,764 û

Salary increase for non-union staff to date of 2% per the consumer price index at October 2024 per By-law 2024-7447. Unionized staff increase per the collective agreement is 3.25%.

### Materials / Operating Expenses – \$14,587 ☆

As a result of market price increases, Software Licensing costs have risen \$20K. These increases have been offset by a decrease in the allocated insurance costs of \$6K.

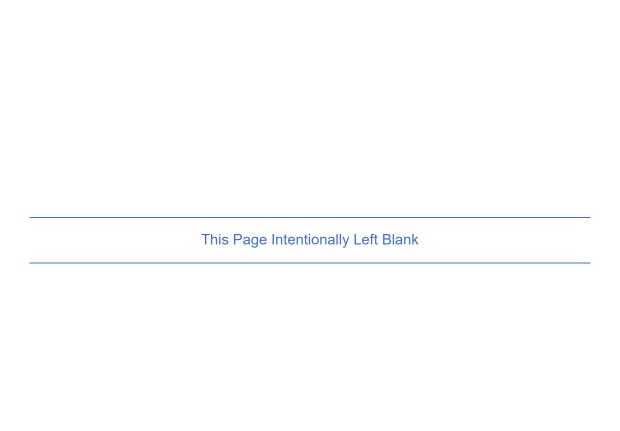
### • Contracted Services – \$1,082 ☆

Small increase to GIS contracted service cost.

### • Internal Recoveries - \$26,998 1

A calculation of the direct costs of information technology support has been completed and a revised allocation out to departments based on actual costs and the number of devices updated.





# **Emergency Service**

### **Overview**

In any community it is important to ensure that resources exist to help when an emergency occurs. Through annual levies the Town pays for 911 Service.

With the onset of the Covid-19 pandemic, emergency planning activities have included supplies, materials, and services to manage the ongoing pandemic. Over the past few years, activities have involved developing a reopening plan, adherence to the public health guidelines, and considerations of the safety of the community and organizational staff.

### **Functions**

Emergency Planning

# **Operating Budget Details**

		Actuals			Budget			<b>Budget Change</b>			
	202	3	202	4	202	24	2025		Dolla	ar	Percent
	Actua	ıls	Actu	als	Bud	get	Budge	t	Chan	ge	Change
Revenues											
Contribution from Reserves	\$	-	\$	-	\$	-	\$	-	\$	-	0.00%
Total Revenues	\$	•	\$	-	\$	-	\$	-	\$	-	0.00%
Expenses											
Salaries and Benefits	\$	-	\$	-	\$	-	\$	-	\$	-	N/A
Materials – Operating		312	•	1,320	5	5,400	5	,400		-	0.00%
Expenses Contracted Services		-		-		-		-		-	N/A
Total Expenses	\$	312	\$	1,320	\$ 5	5,400	\$ 5	,400	\$	-	0.00%
Total Levy Requirements	\$	312	\$	1,320	\$ 5	,400	\$ 5	,400	\$	-	0.00%

# **Budget Highlights**

• Materials - \$ 0

The 2025 budget remains unchanged from 2024 with training costs of \$3,000 for emergency planning, some promotional costs of \$1,200 and other minor material costs.

# Fire Service

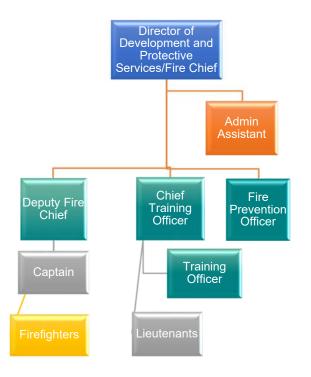
### **Overview**

The Parry Sound Fire Department provides fire suppression and prevention, and rescue services for the Town, as well as surrounding municipalities via mutual aid and automatic aid agreements.

The volunteer firefighters not only respond to fires, but also for medical assists, automobile accidents, carbon monoxide alarms, fire alarms, and other emergency situations where their services are required. These volunteers leave their families, friends, and work to help the residents of Parry Sound.

### **Functions**

- Fire Prevention
- Fire Administration
- Volunteer Firefighter Service



	Actu	ıals	Bud	lget	<b>Budget Change</b>	
	2023	2024	2024	2025	Dollar	Percent
	Actuals	Actuals	Budget	Budget	Change	Change
Revenues						
Provincial Grants & Subsidies	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Other Municipalities	5,000	15,000	16,500	16,500	-	-
User Fees	-	-	250	250	-	-
Investment Earnings	-	-	-	-	-	N/A
Other Revenues	2,172	-	3,000	3,000	-	-
Licensing & Lease Revenues	7,098	8,050	7,000	8,000	1,000	14.29%
Contributions from Reserves	-	-	10,000	16,855	6,855	68.55%
Total Revenues	\$ 14,270	\$ 23,050	\$ 36,750	\$ 44,605	\$ 7,855	21.37%
Expenses						
Salaries & Benefits	\$ 574,111	\$ 600,988	\$ 681,990	\$ 702,720	\$ 20,730	3.04%
Materials - Operating Expenses	210,580	189,432	240,261	237,139	(3,122)	(1.30%)
Energy Costs	19,758	19,119	22,648	22,648	-	-
Rents and Financial Expenses	931	1,064	10,000	16,855	6,855	68.55%
Purchased/Contracted Services	30,775	34,004	36,184	36,184	-	-
Grants – Transfer Payments	-	-	650	650	-	-
Internal Recoveries	15,083	19,148	26,628	28,204	1,576	5.92%
Total Expenses	\$ 851,231	\$ 863,754	\$ 1,018,361	\$ 1,044,400	\$ 26,039	2.56%
Total Levy Requirements	\$ 836,966	\$ 840,704	\$ 981,611	\$ 999,795	\$ 18,184	1.85%

### • Salaries & Benefits - \$20,730 1

Salary increase for non-union staff to date of 2% per the consumer price index at October 2024 per By-law 2024-7447. Unionized staff increase per the collective agreement is 3.25%.

\$5,289 increase for firefighter honorariums

### • Repairs & Maintenance - \$10,000 1

Cost increase for fire vehicle maintenance.

### Misc Materials - Fire Vehicle - \$13,500

Some of these miscellaneous material costs are moved to repairs and maintenance. There is a small reduction expected.

### 

Lease costs for an electric pickup leased through Enterprise for fire department also transferred from the fleet reserve.

### • IT Internal Chargeback - \$1,576 1

Information Technology costs are charged back throughout the organization to different departments/business units for cost recovery where possible.

# **By-law Enforcement**

### **Overview**

The By-law Enforcement Department is responsible for the enforcement of the Town's by-laws, operations of the municipal dog pound and parking services.

The purpose of this department is to assist with public safety, maintaining community standards and dealing with community nuisance issues.

### **Functions**

- · By-law enforcement
- Dog control costs
- Impound facility
- School crossing guards
- Parking



# **Operating Budget Details**

	Actu	ıals	Bud	get	<b>Budget Change</b>	
	2023	2024	2024	2025	Dollar	Percent
	<b>Actuals</b>	Actuals	Budget	Budget	Change	Change
Revenues						
Provincial Grants & Subsidies	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Other Municipalities	27,520	-	18,950	18,950	-	-
User Fees	3,500	3,500	3,000	3,500	500	16.67%
Investment Earnings	6,611	6,811	5,000	5,500	500	10.00%
Fines and Penalties	-	-	-	88,567	88,567	N/A
Licenses and Permits	60,579	56,158	54,500	57,500	3,000	5.50%
Contribution from Reserves	-	-	-	-	-	N/A
Total Revenues	\$ 98,209	\$ 66,469	\$ 81,450	\$ 174,017	\$ 92,567	113.65%
Expenses						
Salaries & Benefits	\$ 247,677	\$ 241,077	\$ 266,866	\$ 363,784	\$ 96,918	36.32%
Materials - Operating Expenses	27,246	19,752	32,638	32,900	262	0.80%
Energy Costs	2,542	2,444	2,600	2,600	-	-
Rents and Financial Expenses	464	170	300	300	-	-
Purchased/Contracted Services	18,933	16,630	22,700	22,200	(500)	(2.20%)
Internal Recoveries	9,033	7,766	9,652	10,094	442	4.58%
Contribution to Reserves	-	-	10,000	10,500	500	5.00%
Total Expenses	\$ 305,895	\$ 287,839	\$ 344,756	\$ 442,378	\$ 97,622	28.32%
Total Levy Requirements	\$ 207,686	\$ 221,371	\$ 263,306	\$ 268,361	\$ 5,055	1.92%

# **Budget Highlights**

• Fines and Penalties - \$88,567 
☐ Fines and Penalties are expected to increase by \$88,567 with the introduction of automated speed enforcement.

### • Licenses and Permits - \$3,000 1

Parking permit revenues are expected to increase by \$3,000.

### • Salaries & Benefits - \$96,918 1

Salary increase for non-union staff to date of 2% per the consumer price index at October 2024 per By-law 2024-7447. Unionized staff increase per the collective agreement is 3.25%.

An additional officer is required to deal with the anticipated increase in demand on resources due to the implementation of the automated speed enforcement. That cost of \$88,567 is budgeted to be covered through collected fines.

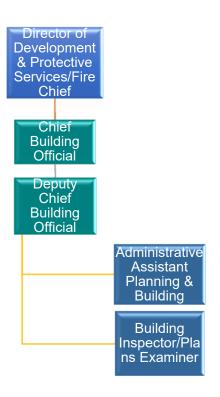
# **Building**

### **Overview**

The role of the Building department is threefold. First, to provide advice to the public and Council regarding the Ontario Building Code and effective building practices. Second, to administer the building permit process, inspect to ensure compliance and enforce non-compliance. Third, to provide advice on regulations for the installation of signs.

### **Functions**

- · Building permit issuance
- Adherence to the Ontario Building Code



# **Operating Budget Details**

	Actu	Actuals		get	<b>Budget Change</b>	
	2023	2024	2024	2025	Dollar	Percent
	Actuals	Actuals	Budget	Budget	Change	Change
Revenues						
User Fees	\$ 274,936	\$ 695,537	\$ 475,758	\$ 487,500	\$ 11,742	2.47%
Contribution from Reserves	-	-	7,700	9,625	1,925	25.00%
Total Revenues	\$ 274,936	\$ 695,537	\$ 483,458	\$ 497,125	\$ 13,667	2.83%
Expenses						
Salaries & Benefits	\$ 295,151	\$ 330,928	\$ 348,821	\$ 424,755	\$ 75,934	21.77%
Materials - Operating Expenses	17,082	31,486	31,853	35,554	3,701	11.62%
Rents and Financial Expenses	-	-	7,700	9,625	1,925	25.00%
Purchased/Contracted Services	3,871	13,777	33,000	33,000	-	-
Internal Recoveries	61,347	62,084	62,084	66,838	4,754	7.66%
Total Expenses	\$ 377,450	\$ 438,275	\$ 483,458	\$ 569,772	\$ 86,314	17.85%
Total Levy Requirements	\$ 129,515	(\$ 257,262)	\$ -	\$ 72,647	\$ 72,647	N/A

# **Budget Highlights**

- Building Fees \$11,742 û
  - Increase based on anticipated building projects in 2025, and the associated revenue due to the scale of the projects
- Contribution from Reserves/Vehicle Lease \$1,925 ⊕
  Increased lease costs for Hybrid SUV Ford Escape leased through Enterprise.

### • Salaries & Benefits - \$75,934 1

Salary increase for non-union staff to date of 2% per the consumer price index at October 2024 per By-law 2024-7447. Unionized staff increase per the collective agreement is 3.25%.

The salary increase also reflects the full year cost of the Deputy-Chief Building Officer.

### • Training and Conferences - \$2,000 ☆

Cost increases for staff development due to the addition of the Deputy-Chief Building Officer in 2024.

### • IT Internal Chargeback - \$4,754 1

Information Technology costs are charged back throughout the organization to different departments/business units for cost recovery where possible.

# **Planning**

### **Overview**

The focus of the planning department is to process development proposals leading to a more vibrant and healthy community. Planning is also responsible for the Official Plan which contains policies to guide the development within the Town. It provides direction to both staff and Council when making land use decisions.

### **Functions**

- Review, develop and implement land use policies and by-laws including the Town's Zoning By-law and Official Plan
- Administration of Development agreements
- Administer Committee of Adjustment for Minor Variances
- Administer the Community Improvement Plan Façade Grant Program
- Acquisition or Disposition of Municipal Lands



# **Operating Budget Details**

	Actu	ıals	Bud	get	<b>Budget Change</b>		
	2023	2024	2024	2025	Dollar	Percent	
	<b>Actuals</b>	Actuals	Budget	Budget	Change	Change	
Revenues							
User Fees	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
Investment Earnings	201	3	250	3,000	2,750	1100.00%	
Other Revenues	46,690	42,788	45,000	45,000	-	-	
Contribution from Reserves	-	-	135,000	50,000	(85,000)	(62.96%)	
Total Revenues	\$ 46,891	\$ 42,791	\$180,250	\$98,000	(\$ 82,250)	(45.63%)	
Expenses							
Salaries & Benefits	\$ 226,169	\$ 214,648	\$ 202,640	\$ 220,969	\$ 18,329	9.05%	
Materials - Operating Expenses	8,267	5,879	13,610	13,910	300	2.20%	
Purchased/Contracted Services	165,086	150,485	205,500	191,000	(14,500)	(7.06%)	
Internal Recoveries	5,423	4,766	4,766	4,839	`´ 73	`1.53%	
Contribution to Reserves	-	-	60,250	63,000	2,750	4.56%	
Total Expenses	\$ 404,945	\$ 375,778	\$ 486,766	\$ 493,718	\$ 6,952	1.43%	
Total Levy Requirements	\$ 358,054	\$332,987	\$306,516	\$395,718	\$89,202	29.10%	

# **Budget Highlights**

• Contribution from Reserves - \$85,000 U

Transfer from reserve expected to decline due to the completion of the Official Plan in 2025.

Salaries & Benefits - \$18,329 1

Salary increase for non-union staff to date of 2% per the consumer price index at October 2024 per By-law 2024-7447. Unionized staff increase per the collective agreement is 3.25%.

Contracted Services - \$14,500₽

A bit less required for contracted services overall is as a result of the timing of completion of the zoning bylaw review and the official plan projects.

### • Official Plan Update - \$50,000 ₺û

A transfer from General Working Reserves will cover these costs that are remaining for 2025 budget.

### • Zoning Bylaw Review - \$110,000 ₽û

The project is planned to continue into 2025.

# Development

### **Overview**

This division focuses on waterfront development and the management of the Town Dock, Big Sound Marina, and the Smelter Wharf.

### **Functions**

- Big Sound Marina
- Town Dock
- Waterfront development/remediation
- Smelter Wharf

# **Operating Budget Details**

	Actu	als	Bud	get	<b>Budget Change</b>		
	2023	2024	2024	2025	Dollar	Percent	
	Actuals	Actuals	Budget	Budget	Change	Change	
Revenues							
Federal Grants and Subsidies	\$ -	\$ -	\$ 144,000	132,000	(\$ 12,000)	(8.33%)	
User Fees	66,998	80,409	68,800	78,000	9,200	13.37%	
Rents & Financial Revenues	75,000	75,000	75,000	37,500	(37,500)	(50.00%)	
Investment Earnings	26,121	27,598	25,000	27,000	2,000	8.00%	
Other Revenues	-	-	<u>-</u>	-		N/A	
Contribution from Reserves	-	-	53,283	-	(53,283)	(100.00%)	
Total Revenues	\$ 168,119	\$183,007	\$366,083	\$274,500	(\$ 91,583)	(25.02%)	
Expenses							
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
Materials - Operating Expenses	27,266	φ - 57,027	φ - 78,512	79,286	γ - 774	0.99%	
Energy Costs	24,296	21,996	25,700	25,700	-	0.9970	
Purchased/Contracted Services	14,648	99,517	203,500	153,500	(50,000)	(24.57%)	
Debt Repayment	2,685	2,399	2,518	2,329	(189)	(7.51%)	
Internal Recoveries	2,000	2,000	2,010	2,025	(100)	(7.5176) N/A	
Contribution to Reserves	-	-	203,200	64,500	(138,700)	(68.26%)	
Total Expenses	\$ 68,895	\$ 180,939	\$ 513,430	\$ 325,315	(\$ 188,115)	(36.64%)	
Total Levy Requirements	(\$99,224)	(\$2,068)	\$147,347	\$ 50,815	(\$ 96,532)	(65.51%)	
Total Lovy Requirements	(ψ35,224)	(ΨΖ,000)	φ1+1,341	φ 50,015	(ψ 30,332 <i>)</i>	(00.01/0)	

# **Budget Highlights**

- Waterfront Master Plan \$12,000 ↓
   Funding for the Waterfront Master Plan has decreased \$12,000 in the 2025 budget.
- User Fees \$9,200 

  \$9,200 increase for small craft harbour fee from Big Sound Marina.
- Rents and Financial Revenues \$37,500 ↓
  Revenues expected to decline in 2025 half year of smelter wharf lease reduced.
- Investment Earnings \$2,000 ₺û

  Smelter wharf reserve funds are up but are also transferred to the reserve.

### • Contribution from Reserves - \$53,283 ₽1

A decrease of \$53,283 for funds used in the loan transferred from smelter wharf reserve for loan payment interest and access road payment per the agreement.

### • Contracted Services - \$50,000 ₽

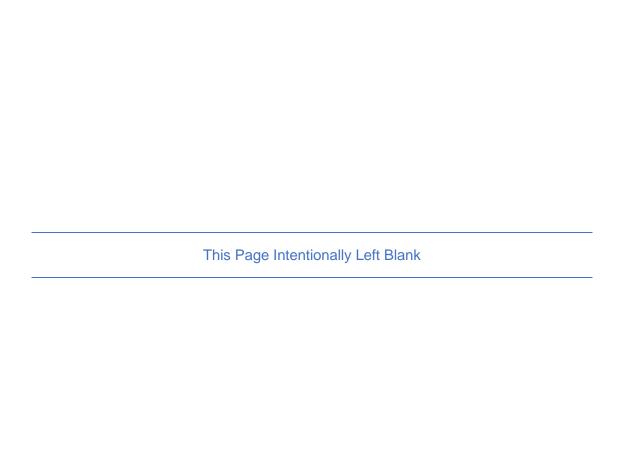
A decrease of \$40,000 has been budgeted to complete the Waterfront Master Plan in 2025. An additional \$10,000 decrease has been budgeted for the completion of the Waterfront business case development project provided by Karen Jones.

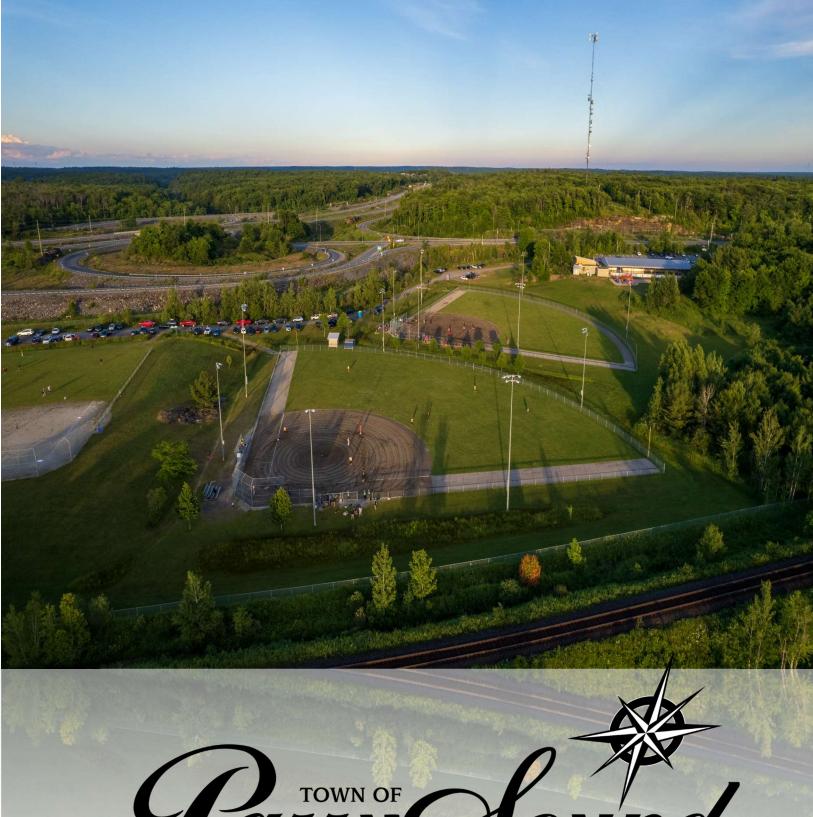
### Contribution to Reserves - \$103,200 ↓

Repayment of temporary borrowing from the Town's capital asset legacy reserve fund towards the funding of Dock C was completed in 2024.

### • Contribution to Reserves - \$35,500 ↓

A decrease of \$35,500 for the smelter wharf reserve has been budgeted due to requesting out of lease and budgeting for only half of the transfer in 2025.





# Town of Council

**Public Works & Recreation** 



# **Transportation Operations**

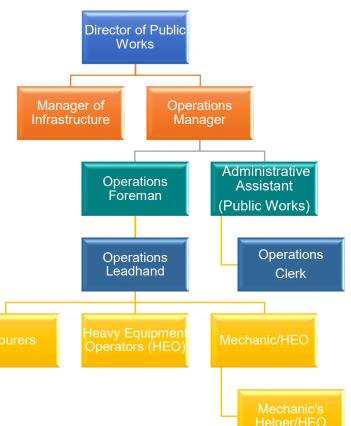
### **Overview**

Operations are responsible for the maintenance of roads, sidewalks and boulevards, which include grass cutting, traffic lights, streetlights, and signs.

Included within the department is a Mechanic and a Mechanic's helper who work hard to keep the Town's machinery operational and minimize any downtime.

### **Functions**

- Operations Administration
- Public Works Administration
- Equipment and Vehicle Expenses
- Sidewalk Maintenance
- Road Maintenance (includes street sweeping, pavement markings, gravel and asphalt)
- Traffic signs
- Traffic signals
- Street Lighting
- Climate Change



	Actua	als	Bud	get	<b>Budget Change</b>		
	2023	2024	2024	2025	Dollar	Percent	
	Actuals	Actuals	Budget	Budget	Change	Change	
Revenues							
Provincial Grants &							
Subsidies	\$ 1,227,567	\$ 1,568,768	\$ -	\$ -	\$ -	N/A	
Federal Grants & Subsidies	744,564	481,469	-	-	-	N/A	
Investment Earnings	-	57,792	6,000	36,000	30,000	500.00%	
Other Revenues	3,909	9,421	4,000	4,000	-	0.00%	
Contribution from Reserves	· <del>-</del>	-	180,520	184,135	3,615	2.00%	
Total Revenues	\$ 1,976,039	\$ 2,117,450	\$ 190,520	\$ 224,135	\$ 33,615	17.64%	
_							
Expenses							
Salaries & Benefits	\$ 1,183,947	\$ 1,132,352	\$ 1,281,989	\$ 1,377,034	\$ 95,045	7.41%	

Requirements	\$ 774,000	\$ 371,050	\$ 2,365,477	\$ 2,457,924	\$ 92,447	3.91%
Total Levy						
Total Expenses	\$ 2,750,040	\$ 2,488,500	\$ 2,555,997	\$ 2,682,059	\$ 126,062	4.93%
Contributions to Reserve	0	0	6,000	36,000	30,000	500.00%
Internal Recoveries	24,803	24,132	-354,119	-332,804	21,315	(6.02%)
Grants – Transfer Payments	10,000	0	10,000	10,000	_	0.00%
Debt Repayment	258,444	182,488	224,919	214,803	(10,116)	(4.50%)
Services	556,239	451,203	498,250	499,120	870	0.17%
Purchased/Contracted	2,200	0,010	00,120	00,000	0,010	1.1070
Rent and Financial Expenses	2.299	8.349	86.420	90.035	3.615	4.18%
Energy Costs	115,972	116,250	117,900	116,900	(1,000)	(0.85%)
Expenses	598,336	573,726	684,638	670,971	(13,667)	(2.03%)
Materials - Operating						

### • Contributions from Reserves - \$3,615 1

Increased funding of \$3,615 transferred from budgeted to be transferred from the Fleet Reserve to go towards annual lease costs for vehicles.

### • Salaries & Benefits - \$95,045 1

Salary increase for non-union staff to date of 2% per the consumer price index at October 2024 per By-law 2024-7447. Unionized staff increase per the collective agreement is 3.25%. Total/\$28,100

2 students were double counted in 2024 budget (less \$36,042). As a result, in 2025 the complement was reduced by 2 FTE.

6 students were previously allocated to roadside grass under transportation but have been reallocated 4 to roadside grass, 1 to the transfer station and 1 is allocated specifically to downtown streets. (less \$36,536 to transportation)

1 x Public Works Student has been allocated to downtown streets for \$18,268.

New Position - Manager of Infrastructure \$120,960 including benefits (100% allocated to transportation)

### Materials

### Paint & Repairs - \$16,300

Painting required at the shop has been completed in 2024.

### • Licensing Costs - \$1,000 1

The cost of licensing for vehicles has increased.

### Insurance Costs - \$683 1

Nominal insurance premium impact on transportation operations.

### Misc Materials - \$700 ☆

Nominal increase for transportation operations.

### • Energy Costs - \$1,000 ↓

The cost of utilities decreased slightly.

### Rents and Financial Expenses

### • Vehicle Lease Cost - \$85,635 <sup>↑</sup>

Vehicle lease annual costs for 2 x Ford F150, 1 x F450, 1 x F350 pickups as well as a 2023 Ford Escape and Ford Ranger Supercrew. These lease costs are funded from the fleet reserve which is funded through the capital budget.

### Debt Repayment - \$10,116

Construction financing expenses used to fund various street maintenance projects have declining annual applicable interest.

### • Internal Recoveries - \$21,315û

Increase from IT allocation as a result of more devices deployed for modernization and increased connectivity.

### • Contribution to Reserves - \$30,000 1

Increase in interest earned is being transferred to public transit and federal gas tax reserve funds.

# Winter Control

### **Overview**

Operations staff work very hard to keep our roads and sidewalks safe for drivers and pedestrians. Staff monitor the roads and determine the course of action based on:

Class: Established based on speed limit and average daily traffic

Condition: E.g. Bare & dry, bare & wet, track bare, centre bare, snow covered, snow packed

Winter Event Occurring: E.g. Snow accumulation, drifting snow, ice covered, spot ice, black ice, frost, slush

# **Functions**

- Sidewalk salting, sanding and snow removal
- Street salting, sanding and snow removal

# **Operating Budget Details**

	Actuals		Budget		<b>Budget Change</b>	
	2023	2024	2024	2025	Dollar	Percent
	Actuals	<b>Actuals</b>	Budget	Budget	Change	Change
Expenses						
Salaries & Benefits	\$ 213,811	\$ 174,246	\$ 298,784	\$ 303,897	\$ 5,113	1.71%
Materials - Operating Expenses	208,050	163,935	197,840	197,840	-	0.00%
Purchased/Contracted Services	87,229	89,011	149,500	164,000	14,500	9.70%
Internal Recoveries	-	-	186,598	186,598	-	0.00%
Total Expenses	\$509,089	\$427,192	\$832,722	\$852,335	\$19,613	2.36%
Total Levy Requirements	\$ 509,089	\$ 427,192	\$832,722	\$852,335	\$19,613	2.36%

# **Budget Highlights**

- Salaries & Benefits \$5,113 û
  Unionized staff increase per the collective agreement is 3.25%.
- Contracted Services Cost \$14,500 û
  Increased plowing costs expected for parking lots.

# **Storm Water Control**

### **Overview**

Culverts, ditches and gutters help to direct storm water and spring water run-off away from our roads and properties and into the catch basins. Sometimes these outlets will get plugged with debris such as dirt and leaves. Staff routinely check and clean them out especially before spring run-off occurs or before a predicted rain event.

The storm water control budget includes:

- Culvert maintenance
- Ditch maintenance
- Storm sewer maintenance

# **Operating Budget Details**

	Actuals			Budget		Budget	Change	
	202	3	2024		2024	2025	Dollar	Percent
	Actua	als	<b>Actuals</b>	E	Budget	Budget	Change	Change
Revenues								
Contributions from Reserves	\$	-	\$ -	- ;	\$ 175,000	\$ 175,000	\$ -	0.00%
Total Revenues	\$	-	\$ .	- :	\$ 175,000	\$ 175,000	\$ -	0.00%
Expenses								
Salaries & Benefits	\$ 52	,845	\$ 94,932	2 :	\$ 113,978	\$ 115,918	\$ 1,940	1.70%
Materials - Operating Expenses	44	,216	36,331	1	49,202	49,202	-	0.00%
Purchased/Contracted Services	23	,764	28,824	1	260,000	260,000	-	0.00%
Debt Repayment	2	,567	1,545	5	2,358	2,027	(331)	(14.04%)
Internal Recoveries		-	-	-	158,884	158,884	-	0.00%
Total Expenses	\$ 123	,391	\$ 161,631	;	\$ 584,422	\$ 586,031	\$ 1,609	0.28%
Total Levy Requirements	\$123	,391	\$161,631	I	\$409,422	\$411,031	\$1,609	0.39%

# **Budget Highlights**

### • Salaries & Benefits - \$1,940 1

Unionized staff increase per the collective agreement is 3.25%.

### Debt Repayment - \$331 J

Construction financing expenses used to fund various storm projects have declining annual applicable interest.

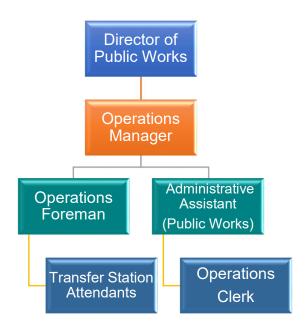
# **Waste Management**

### **Overview**

The Town does not operate a public dump or landfill, instead operations staff operate the Town's transfer station.

Staff collect items such as cardboard, electronic waste, household hazardous waste and recyclables (cans, glass, and plastics)

Operations staff also pick up the litter out of the public garbage bins throughout Town, as well as leaf, tree and pumpkin pickup.



### **Functions**

- Waste Management
- MacFarlane Transfer Site
- MacFarlane Site Closure
- Town Recycling Program
- Waste Collection (including leaf, tree, pumpkin and litter pick up)

	Actuals		Budget		<b>Budget Change</b>	
	2023	2024	2024	2025	Dollar	Percent
	<b>Actuals</b>	Actuals	Budget	Budget	Change	Change
Revenues						
Provincial Grants & Subsidies	\$ 127,586	\$ 5,226	\$ -	\$ -	\$ -	N/A
Other Municipalities	12,259	7,800	11,000	11,000	-	0.00%
User Fees	38,911	53,403	39,400	54,900	15,500	39.34%
Rents & Financial Revenues	-	_	_	18,000	18,000	N/A
Other Revenues	121,103	320,382	348,760	338,700	(10,060)	(2.88%)
<b>Total Revenues</b>	\$299,859	\$386,812	\$399,160	\$422,600	\$23,440	5.87%
Expenses						
Salaries & Benefits	\$ 281,327	\$ 275,894	\$ 310,068	\$ 333,961	\$ 23,893	7.71%
Materials - Operating Expenses	13,616	24,795	55,463	56,463	1,000	1.80%
Energy Costs	3,006	2,989	3,500	3,500	· -	0.00%
Rent and Financial Expenses	12,736	11,151	15,000	15,000	-	0.00%
Purchased/Contracted Services	827,731	736,073	800,400	827,400	27,000	3.37%
Internal Recoveries	980	784	32,869	32,912	43	0.13%
Total Expenses	\$1,139,396	\$1,051,685	\$1,217,300	\$1,269,236	\$51,936	4.27%
Total Levy Requirements	\$ 839,538	\$ 664,873	\$ 818,140	\$ 846,636	\$ 28,496	3.48%

• User Fees/Garbage Tags - \$15,500û

Garbage tag increase reflective of actual revenues throughout 2024.

### Rents & Financial/Compactor - \$18,000 û

Compactor rental revenues broken out in 2025 budget – Producer Responsibility (moved from other revenues - \$10,000 less)

### Salaries & Benefits - \$23,893 1

Salary increase for non-union staff to date of 2% per the consumer price index at October 2024 per By-law 2024-7447. Unionized staff increase per the collective agreement is 3.25%.

### Materials

• Boots/Uniforms and Health and Safety - \$1,000 1

Small cost increases in those areas

### • Contracted Services - \$27,000 ☆

Last year reduced by \$70,000 for blue box processing costs along with the producer responsibility program. Still incurring some related costs added back.

# **Municipal Office**

### **Overview**

This division manages the maintenance and operating costs of the Town Office facility.

# **Operating Budget Details**

	Actuals		Budget		<b>Budget Change</b>	
	2023	2024	2024	2025	Dollar	Percent
	Actuals	Actuals	Budget	Budget	Change	Change
Expenses						
Salaries & Benefits	\$ -	\$ 353	\$ 550	\$ 550	\$ -	0.00%
Materials - Operating Expenses	33,834	22,376	39,126	40,262	1,136	2.90%
Energy Costs	25,194	27,100	25,667	25,667	_	0.00%
Purchased/Contracted Services	5,385	34,941	21,007	34,348	13,341	63.51%
Debt Repayment	110,735	75,967	108,193	103,861	(4,332)	(4.00%)
Internal Recoveries	-	-	-	-	· -	N/A
Total Expenses	\$ 175,148	\$ 160,737	\$ 194,543	\$ 204,688	\$ 10,145	5.21%
Total Levy Requirements	\$ 175,148	\$ 160,737	\$ 194,543	\$ 204,688	\$ 10,145	5.21%

### • Insurance Costs - \$536 1

Nominal municipal insurance premium impact on facility operations.

### • Cleaning Supplies - \$600 1

The cost of cleaning supplies has increased

### • Contracted Services - \$13,3411

Elevator repair, alarm maintenance, and custodial costs are incurred annually and have been increasing.

### • Debt Repayment - \$4,332 ↓

Financing expenses related to the Municipal Office.

# **Cemeteries**

### **Overview**

The Town owns and operates 2 cemeteries, Hillcrest Cemetery (est. 1871) and Sylvan Acres Cemetery (est. 1971). The operation is a joint effort between the Office of the CAO and Public Works.

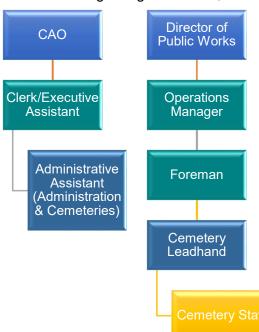
Public Works staff are present at the cemeteries from the spring through to fall. Their focus is maintenance of the grounds, as well as any interments that are required.

The Cemetery's Administrative Assistant provides the public with information regarding interments,

monuments, columbaria, lot decorations and interment rights. This staff member also maintains the Vital Statics for the Town which includes working with local funeral homes to ensure appropriate filing of death certificates.

### **Functions**

- · Cemetery administration
- Maintenance of vehicles and equipment dedicated to the cemeteries
- Hillcrest Cemetery operating costs
- Sylvan Acres Cemetery operating costs



	Actuals		Bud	Budget		Change	
	2023	2024	2024	2025	Dollar	Percent	
	Actuals	Actuals	Budget	Budget	Change	Change	
Revenues							
User Fees	\$ 54,975	\$ 96,471	\$ 47,300	\$ 47,300	\$ -	0.00%	
Investment Earnings	17,226	-	5,000	5,000	-	0.00%	
Other Revenues	3,328	2,746	2,500	2,500	-	0.00%	
Total Revenues	\$ 75,528	\$ 99,217	\$ 54,800	\$ 54,800	\$ -	0.00%	
Expenses							
Salaries & Benefits	\$ 127,061	\$ 125,187	\$ 125,316	\$ 127,360	\$ 2,044	1.63%	
Materials - Operating Expenses	49,577	46,171	66,214	61,737	(4,477)	(6.76%)	
Energy Costs	24,228	22,522	28,100	28,100	-	0.00%	
Rents and Financial Expenses	350	-	-	-	-	N/A	
Purchased/Contracted Services	2,941	5,671	9,600	10,600	1,000	10.42%	
Internal Recoveries	-	-	5,719	5,449	(270)	(4.72%)	
Contribution to Reserves	-	-	5,800	5,000	(800)	(13.79%)	
Total Expenses	\$ 204,156	\$ 199,551	\$ 240,749	\$ 238,246	(\$ 2,503)	(1.04%)	
Total Levy Requirements	\$ 128,628	\$ 100,334	\$ 185,949	\$ 183,446	(\$ 2,503)	(1.35%)	

### • Salaries & Benefits - \$2,044 1

Salary increase for non-union staff to date of 2% per the consumer price index at October 2024 per By-law 2024-7447. Unionized staff increase per the collective agreement is 3.25%.

### • Fuel Cost - \$3,726 ↓

Fuel costs are decreased.

### Insurance and Other Material Costs - \$751 ↓

Insurance costs allocated to the cemetery are slightly reduced by \$877 and offset by some minor increases to other materials.

### Contracted Services - \$1,000 ☆

The cemetery has been very busy with high service demands.

# **Bobby Orr Community Centre**

### **Overview**

The Town operates the Bobby Orr Community Centre (BOCC), a fully accessible building boasting an ice surface, a hall and meeting room.

The facility is a hub of on ice activity from September to April. In the off season, the ice surface hosts recreational programming, tradeshows and rental functions.

### **Functions**

- Arena operating costs
- · Ice surface, halls & meeting rooms



# **Operating Budget Details**

	Actuals		Bud	get	<b>Budget Change</b>	
	2023	2024	2024	2025	Dollar	Percent
	<b>Actuals</b>	<b>Actuals</b>	Budget	Budget	Change	Change
Revenues						
Federal Grants & Subsidies	\$ 235,600	\$ -	\$ -	\$ -	\$ -	N/A
User Fees	-	30,004	13,000	20,000	7,000	53.85%
Rents & License Revenues	199,894	222,128	178,300	187,300	9,000	5.05%
Other Revenues	16,839	17,676	20,700	20,700	-	0.00%
Total Revenues	\$ 452,333	\$ 269,808	\$ 212,000	\$ 228,000	\$ 16,000	7.55%
Expenses						
Salaries & Benefits	\$ 302,976	\$ 338,629	\$3 44,268	\$ 353,805	\$ 9,537	2.77%
Materials - Operating Expenses	142,812	164,786	161,047	178,462	17,415	10.81%
Energy Costs	148,192	135,392	150,000	140,000	(10,000)	(6.67%)
Rents & Financial Services	5,095	-	1,500	1,500	-	0.00%
Purchased/Contracted Services	81,951	72,901	46,500	53,500	7,000	15.05%
Debt Repayment	62,489	46,721	79,223	74,098	(5,125)	(6.47%)
Internal Recoveries	653	1,000	1,629	1,637	8	0.49%
Total Expenses	\$ 744,169	\$ 759,429	\$ 784,167	\$ 803,002	\$ 18,835	2.40%
Total Levy Requirements	\$ 291,836	\$ 489,620	\$ 572,167	\$ 575,002	\$ 2,835	0.50%

# **Budget Highlights**

- User Fees \$7,000 û
  Planned increase in arena snack bar sales.
- Rents & License Revenues \$9,000 

   Facility rentals are increasing.

### • Salaries & Benefits - \$9,537 1

\$4k increase in part-time labour is included within the budget for the arena snack bar.

Salary increase for non-union staff to date of 2% per the consumer price index at October 2024 per By-law 2024-7447. Unionized staff increase per the collective agreement is 3.25%. (\$5,537)

### • Cleaning Supplies - \$6,500 1

Increased to reflect actual cost trends.

### • Training - \$2,000 1

More required for training activities in 2025.

### • Repairs and Maintenance - \$6,500 1

Maintenance costs have increased at the Bobby Orr Community Centre as a direct result of investment in ice surface rebuild & HVAC & compressor replacements.

### • Energy Costs - \$10,000 U

The energy costs are down at the Bobby Orr Community Centre as a direct result of investment in ice surface rebuild, HVAC, and compressor replacements.

### • Contracted Services - \$7,000 1

Contracted service costs have increased for the building.

### Debt Repayment - \$5,125 ↓

Financing expenses related to the Bobby Orr Community Centre.

# **Parks and Recreation**

### **Overview**

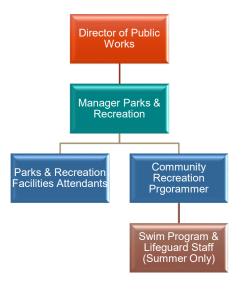
The Town of Parry Sound prides itself on providing first rate community amenities, supported by the Parks and Recreation division. The Town proudly boasts of its trails, park systems and activities for the whole family.

The Town has a variety of parks which include off-leash dog areas, various playgrounds, ball diamonds, soccer pitch and outdoor rink.

### **Functions**

- Recreation administration
- Parks
- · Vehicles and equipment dedicated to Parks
- Kinsmen Park Fields & Outdoor Rink
- Recreation programs
- Community events such as Snowfest and Canada Day celebration

	Actuals		Bud	lget	Budget Change	
	2023	2024	2024	2025	Dollar	Percent
	Actuals	Actuals	Budget	Budget	Change	Change
Revenues						
Provincial Grants & Subsidies	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Federal Grants & Subsidies	-	-	-	-	-	N/A
User Fees	37,097	53,469	35,950	45,850	9,900	27.54%
Rents & Financial Revenues	28,479	28,048	30,950	27,950	(3,000)	(9.69%)
Investment Earnings	118	121	115	100	(15)	(13.04%)
Other Revenues	2	5	-	-	-	N/A
Contributions from Reserves	-	-	49,500	76,160	26,660	53.86%
Total Revenues	\$ 65,696	\$ 81,643	\$ 116,515	\$ 150,060	\$ 33,545	28.79%
Expenses						
Salaries & Benefits	\$ 572,303	\$ 554,704	\$ 716,786	\$ 757,626	\$ 40,840	5.70%
Materials - Operating Expenses	139,013	143,179	223,712	239,163	15,451	6.91%
Energy Costs	56,551	50,470	53,750	55,350	1,600	2.98%
Rent and Financial Expenses	2,895	5,732	55,600	82,260	26,660	47.95%
Purchased/Contracted Services	74,006	64,090	65,800	74,000	8,200	12.46%
Debt Repayment	4,266	0	0	0	0	N/A
Grants - Transfer Payments	10,175	10,495	16,000	33,500	17,500	109.38%
Internal Recoveries	6,211	9,863	1,208	(1,215)	(2,423)	(200.58%)
Contribution to Reserves	0	0	115	100	(15)	(13.04%)
Total Expenses	\$ 865,420	\$ 838,533	\$ 1,132,971	\$ 1,240,784	\$ 107,813	9.52%
Total Levy Requirements	\$ 799,724	\$ 756,890	\$ 1,016,456	\$ 1,090,724	\$ 74,268	7.31%



### • Recreational Program Registration Revenues - \$9,000 1

Adult programming registrations are up.

### Rib Fest Vendor Revenues - \$3,000 ↓

Vendor revenues have been a bit less than previously hoped for due to vendors not returning to Parry Sound.

### 

This total contribution of \$76,160 is from the fleet reserve to fund the lease costs for  $3 \times F150$  pickups (1 of them is electric)  $1 \times F250$  pickup, and  $1 \times F350$  pickup which have been leased over 5 years.

### Salaries & Benefits - \$59,403 1

Parks Student - An additional 360 hours (2 people \* 9 weeks \* 20 hours/week) have been budgeted at a cost of \$18,895

Wage increases for Lifeguard/Swim Instructors and Aquatics Coordinator of 7% to be more competitive \$6,230 (\$20.81 and \$22/hr, respectively)

Salary increase for non-union staff to date of 2% per the consumer price index at October 2024 per By-law 2024-7447. Unionized staff increase per the collective agreement is 3.25%. (\$16,010)

### • Fuel Costs - \$5,000 ↓

The costs for fuel use have decreased.

### • Repairs & Maintenance - \$5,046 1

More is budgeted for repairs and maintenance on the Fitness trail in particular.

### Insurance Costs - \$3,168 <sup>1</sup>

The vehicle insurance has increased for parks based upon the number of vehicles allocated there including leases.

### Miscellaneous Materials - \$8,900 ☆

\$2,500 more for the Town's participation in the Christmas parade floats and the remainder is parks general materials required.

### Rent and Financial Expenses-\$26,660 <sup>↑</sup>

This is the increase in vehicle lease costs that are included in the operating budget to be funded from the fleet reserve. The fleet reserve is funded through the capital budget.

### • Contracted Services - \$8,200 1

\$50K from the modernization reserves to fund the Parks and Recreation Master Plan was removed after project completion in 2023.

Entertainment costs of \$6K increased for Canada Day event fireworks due to inflation/economic factors.

# • Grant - Transfer Payments - \$17,500 1

\$16,000 for the increase to the municipal assistance program to a total of \$30,000 annual allocation.

\$1,000 additional to the Horticultural Society annual flower contribution to a total of \$2,000.

\$500 more to Tower Hill volunteer gardeners flower contribution to a total of \$1,500.

# • IT Internal Chargeback - \$2,423 U

Information Technology costs are charged back throughout the organization to different departments/business units for cost recovery where possible. The number of devices has reduced.





# Sand Sound

**Finance** 



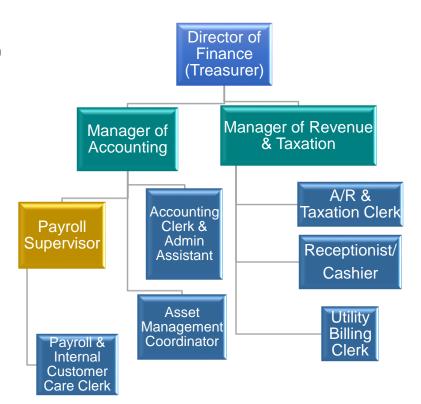
# **Finance**

# **Overview**

The Town's Finance department provides financial control, planning and bookkeeping services for the corporation. The department is responsible for the collection of revenue, as well as the payment to vendors, suppliers and staff.

# **Functions**

- Financial services to the organization
- Cost recoveries from other departments for services provided
- Financial expenses, such as the Town's share of tax write-offs and rebates
- Corporate Financial Software Expenditures
- Support for District Services such as Land Ambulance, POA, and the West Parry Sound Recreation and Cultural Centre



# **Operating Budget Details**

	Actuals		Bud	Budget		<b>Budget Change</b>	
	2023	2023 2024	2024	2025	Dollar	Percent	
	Actuals	Actuals	Budget	Budget	Change	Change	
Revenues							
Levies	\$ 1,046,899	\$ 672,289	\$ 620,212	\$ 625,775	\$ 5,563	0.90%	
Federal Grants & Subsidies	-	-	-	-	-	N/A	
User Fees	10,067	10,430	10,500	10,500	-	0.00%	
Rents & Financial Revenues	10,009	10,898	9,500	10,000	500	5.26%	
Other Revenues	9,219	8,787	7,000	7,000	-	0.00%	
Fines and Penalties	158,238	178,113	130,000	135,000	5,000	3.85%	
Contributions from Reserves	-	-	130,000	115,000	(15,000)	(11.54%)	
<b>Total Revenues</b>	\$ 1,234,432	\$ 880,518	\$ 907,212	\$ 903,275	\$ 3,937	(0.43%)	
Expenses							
Salaries & Benefits	\$ 839,714	\$ 810.410	\$ 1,038,026	\$ 1,105,759	\$ 67,733	6.53%	
Materials - Operating Expenses	89,606	148,904	257,674	250,080	(7,594)	(2.95%)	

Contributions to Reserves or Reserve Funds		-	-	75,000	75,000	N/A
Total Law Barrison and	\$671,614	\$735,955	\$1,163,581	\$1,296,696	\$133,115	11.44%
Total Levy Requirements	(\$562,818)	(\$144,563)	\$256,369	\$393,421	\$137,052	53.46%

# **Budget Highlights**

• Levies - \$5,563 1

A small increase in supplemental taxation revenues projected.

# • Fines and Penalties - \$5,000 1

Newly forecasted amount based upon taxation receivable balances.

# • Contribution from Capital Replacement Reserve - \$65,000 Ut

The Town is working towards the enhancement of the Town's Asset Management Plan for all assets.

# Modernization Projects/Contracted Services and Contribution from Modernization Reserves - \$50,000 û↓

Project Management for Financial System Modernization

# • Salaries & Benefits - \$67,733 1

Payroll Supervisor (+\$19k) To replace Financial Analyst position budgeted in 2024.

**Asset Management Coordinator** – Intern position was unable to be filled in 2024. Budgeted as a full-time position in 2025 (+20k).

**Other Salary Increases** - Salary increase for non-union staff to date of 2% per the consumer price index at October 2024 per By-law 2024-7447 - \$28,733

# • Telephone/Internet Costs - \$2,000 ↓

Decrease to telephone and internet costs

### Software Costs - \$8,120

Removal of software costs associated with AP modernization project. Great Plains financial system is coming to end of life by 2029. Looking for a larger financial system by 2029.

# • Insurance - \$2,953 1

Nominal insurance increase - general liability allocation.

# • Rents and Financial Expenses - \$4,500 1

The cost of equipment rental which includes photocopier lease and postage machine has increased.

# • Contracted Services - \$5,246 U

Less required for contracted services on asset management into 2025 (some incurred in 2024)

# • Grants/Transfer Payments - \$2,000 1

Small budget increase for tax write-offs.

# • Administrative Support Chargeback - \$3,278 1

Administrative fees to support POA/Land Ambulance/Water/Wastewater have been increased per labour impacts. \$20k for the West Parry Sound Recreation and Cultural Centre remains unchanged.

# • Contribution to Reserve - \$75,000 1

New contribution to IT reserve specifically for the replacement of the Town's Financial System. Transfer required over 3 years. Great Plains will be discontinuing in 2029.





External Levies, Boards & District Services



# **External Levies/Boards/District Services**

# **Overview**

# **Public Library**

The Parry Sound Public Library is a municipal board of the Town of Parry Sound and is run by a 9-member Board. They aim to provide the area with a comprehensive and efficient public library service.

Membership at the library is free of charge to the residents of Parry Sound, and contracting municipalities (Carling, McDougall, and the Archipelago). Memberships can be purchased by non-residents for a fee.

The Town supports the Parry Sound Public Library via an annual contribution towards the operating expenses.

## Museum

The West Parry Sound District Museum (aka Museum on Tower Hill) began as a group of dedicated citizens. This grew into a museum focused on the preservation and interpretation of the core cultural themes that shaped the West Parry Sound District throughout history.

The Town supports the West Parry Sound District Museum via an annual contribution towards operating expenses.

# **Policing**

Policing services are provided by the Ontario Provincial Police. In 2024, a new Police Services Board will become operational.

# **Home for the Aged**

The Town supports via a levy Belvedere Heights Home for the Aged, a long-term care facility located on Belvedere Ave, overlooking beautiful Georgian Bay.

The facility is operated and maintained by a Board of Management for the District of Parry Sound in cooperation with the Province of Ontario Ministry of Health.

The levy is provided by Belvedere Heights and is set by their Board of Management. It is a required payment of the Town.

### **Seniors Assistance**

The Town budgets an amount for donations/support to other organizations specifically geared towards seniors

Annually, there is a contribution to the Parry Sound Seniors Club, a community centre geared to older adults.

### **Health Unit**

The Town of Parry Sound is serviced by the North Bay Parry Sound District Health Unit. The Health Unit is one of 35 public health units in Ontario, whose mission is to foster healthy living within the communities by preventing illness, promoting healthy choices and providing trusted support and information.

The Health Unit's main office is in the City of North Bay, with two branch offices. One office is in the Town of Parry Sound, while the other is in Burk's Falls.

Annually the Health Unit provides the Town with their municipal levy.

# **Charles W. Stockey Centre - Town Contribution**

Generally, the Town strives to operate the Centre as a self-sustaining business unit.

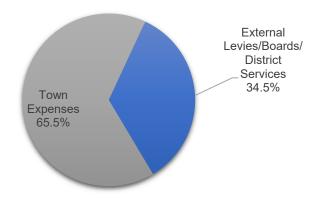
The Town contributes an annual amount to support the Stockey Centre. The operations seek municipal contributions to assist with the funding but have traditionally been met with resistance with only one other contributing municipality.

# **Land Ambulance - Town Contribution**

Annually the portion of revenue to be raised from other municipalities is distributed based on weighted assessment.

Annually the Town is provided with their municipal levy.

# Portion of Tax Supported Operating Net Budget



# **Operating Budget Details**

	Actuals		Budget		<b>Budget Change</b>	
	2023	2024	2024	2025	Dollar	Percent
	Actuals	Actuals	Budget	Budget	Change	Change
Revenues						
Provincial Grants and Subsidies	\$ 88,446	\$ 146,468	\$ 146,468	\$ 146,468	\$ -	-
Other Municipal	-	249,375	315,000	321,300	6,300	2.00%
Contribution from Reserves or						
Reserve Funds	-	-	-	-	-	
Total Revenues	\$ 88,446	\$ 395,843	\$ 461,468	\$ 467,768	\$ 6,300	1.37%
Expenses						_

Health Unit	\$ 185,108	\$ 191,654	\$ 191,167	\$ 200,693	\$ 9,526	4.98%
Town Contribution – Land						
Ambulance	292,020	310,261	310,262	318,970	8,708	2.81%
Home for the Aged	101,390	148,384	86,700	86,414	(286)	(0.33%)
Seniors	5,000	5,000	5,000	5,000	· -	· -
DSSAB	330,693	350,950	343,493	363,417	19,924	5.80%
Library	312,048	333,252	333,253	349,915	16,662	5.00%
Museum	61,687	45,300	45,300	47,000	1,700	3.75%
Town Contribution - Stockey	-	-	297,333	368,207	70,874	23.84%
OPP	2,042,489	1,937,683	2,131,992	2,309,488	177,496	8.33%
Police Services Board	-	-	1,000	2,000	1,000	100.00%
Airport	10,000	14,500	12,100	12,400	300	2.48%
PS Area Industrial Park Levy	14,884	15,032	15,190	15,650	460	3.03%
PS Area Industrial Park W/WW	-	56,790	315,000	321,300	6,300	3.81%
911 Levy	3,761	3,773	3,800	3,800	0	0.00%
MPAC Property Assess Levy	91,270	91,398	93,729	96,168	2,439	2.60%
Total Expenses	\$ 3,450,349	\$ 3,503,978	\$ 4,185,319	\$ 4,500,422	\$ 315,103	7.53%
Total Levy Requirements	\$ 3,361,903	\$ 3,108,135	\$ 3,723,851	\$ 4,032,654	\$ 308,803	8.29%

# **Budget Highlights**

# • Other Municipal Revenues/PS Area Industrial Park W/WW - \$6,300 ⊕ Revenues from the Parry Sound Area Industrial Park Board to cover expenses from water and wastewater operations.

# • Health Unit - \$9,526 **1 1**

The Health Unit levy is expected to increase for 2025 by 4.98%.

# • Land Ambulance - \$8,708 1

The Land Ambulance levy is expected to increase for 2025 by 2.81%.

# Home for the Aged - \$286 I

The Belvedere levy is expected to decrease for 2025 by 0.33%.

# District Social Service Administration Board - \$19,924 11

The DSSAB levy is expected to increase for 2025 by 5.8%.

# • Library - \$16,662 1

Increased costs at the library associated with payroll cost of living increase of 3.25% and pay equity grid increases.

# • WPS District Museum - \$1,700 1

The Museum is requesting a 3.75% increase over 2024's contribution.

# • Ontario Provincial Police - \$178,496 1

The OPP levy is expected to increase for 2025 by 8.3%.

Initially, the Ontario Provincial Police Levy was to pass on an increase of \$534,716 for the 2025 budget which would have been an increase of 25%. A large part of the extra costs for the 2025 portion of the increase were labour cost increases from their collective agreement,

which was agreed to in 2024, and provided salary increases as follow of 4.75% retroactive to 2023, 4.5% 2024, and 2.75% for 2025 which totals about 12%.

The other part of the increase is related to a year end adjustment of \$262k from 2023 for increased costs compared to what they planned (a large part is increased court security costs \$159k).

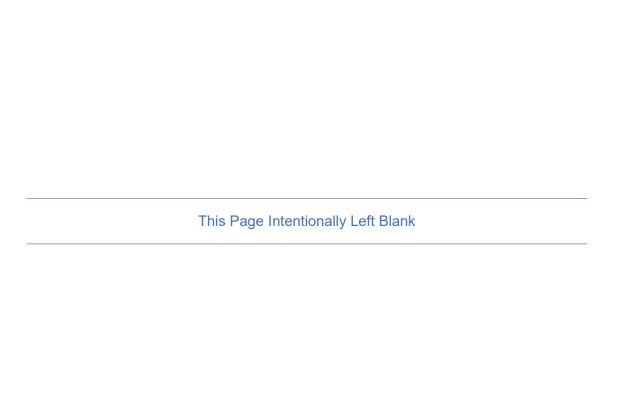
As per the amended Ontario Regulation 413/23, a discount was applied to 2023 reconciled cost adjustment of 44% of overtime costs and 3.75% on the total. An additional 10% discount was also applied to 2025 estimated costs. If this adjustment to policing levy was not passed down to the Town an additional 2.6% would have been required to the operating budget tax rate overall.

- Police Services Board \$1,000 ↑
  The PSB levy is expected to increase 100.00% for 2025 for each municipality.
- Municipal Property Assessment Corporation (MPAC) \$2,439 ↑ MPAC is requesting a 2.60% increase over 2024's contribution



# Gary Sound

**Non-Tax Supported** 



# **Land Ambulance**

# **Overview**

The Town manages the land ambulance service for the District of Parry Sound.

Funding for the service is shared with the Province of Ontario, First Nations, unorganized municipalities and 22 organized municipalities within the District.

The West Parry Sound Health Centre is contracted to provide the trained personnel who respond to calls every day.



# **Operating Budget Details**

Contracted EMS Services with West Parry Sound Health Centre

	Actuals		Bud	get	Budget Change		
	2023	2024	2024	2025	Dollar	Percent	
	Actuals	Actuals	Budget	Budget	Change	Change	
Revenues							
Provincial Grants & Subsidies	\$ 6,650,664	\$ 6,545,976	\$ 7,107,125	\$ 7,384,715	277,590	3.91%	
Other Municipalities	4,840,777	5,027,147	5,027,147	5,190,529	163,382	3.25%	
Investment Earnings	92,993	105,135	80,000	80,000	0	0.00%	
Contribution from Reserves		-	-	-	-	N/A	
Total Revenues	\$ 11,584,433	\$ 11,678,258	\$ 12,214,272	\$ 12,655,244	\$ 440,972	3.61%	
Expenses							
Salaries & Benefits	\$ 204,247	\$ 98,384	\$ 157,652	\$ 135,609	(\$ 22,043)	(13.98%)	
Materials - Operating Expenses	152,190	167,148	247,578	256,177	8,599	3.47%	
Rent and Financial Expenses	82,386	82,703	149,497	172,135	22,638	15.14%	
Purchased/Contracted Services	10,557,348	11,086,612	10,940,242	11,370,857	430,615	3.94%	
Internal Recoveries	88,607	92,657	92,106	93,547	1,441	1.56%	
Contribution to Reserves	0	0	627,197	626,919	(278)	(0.04%)	
Total Expenses	\$ 11,084,779	\$ 11,527,504	\$ 12,214,272	\$ 12,655,244	\$ 440,972	3.61%	
Net Budget	(\$ 499,654)	(\$ 150,754)	\$ -	\$ -	\$ -	0.00%	

# **Budget Highlights**

- Ministry of Health (MOH) Land Ambulance Grant \$277,590 

  Rising costs of land ambulance and population changes result in an increase to the grant from the MOH. The LHIN CP Grant of \$216,700 is now received directly from the WPSHC.
- Community Paramedicine Long-Term Care Grant \$904,400 ஓ\$
  Community Paramedicine for Long-Term Care (CPLTC) is 100% funded by the Ministry of Long-Term Care and provides approximately \$900,000 per year for Parry Sound. District EMS to assist with non-emergency care of seniors who are waiting for a Long-Term Care bed

throughout the District. This is a pilot program attempting to determine the benefit, both financial and social, of keeping seniors in their homes in the community longer.

# The Municipal Levy - \$163,382 <sup>↑</sup>

An increase to the budget of 3.25% to the municipal levy over the 2024 Land Ambulance Budget. The main drivers consist of; staff wages, fuel, increased cost of supplies, and capital depreciation funding. A few service level improvements are within the 2025 budget as outlined next under contracted services.

# Contracted Service with the West Parry Sound Health Centre - \$430,615 1.

\$150,000 from expanding night shift in Humphrey from 10 months to 12 months. The night shift on call will be replaced by the staffed hours cutting response times significantly throughout the west corridor.

Adding Parry Sound summer upstaff on Fridays of the Victoria Day weekend, Canada Day to Labour Day weekends and Thanksgiving weekend. This enhancement cost is \$56,500. East corridor summer upstaff in South River during busiest times of the year at a cost of \$45,000. The remainder of cost increases relate to labour costs and supplies.

# **Provincial Offences Act**

# **Overview**

The Town operates the Provincial Offences Act (POA) Court for the District of Parry Sound. There are

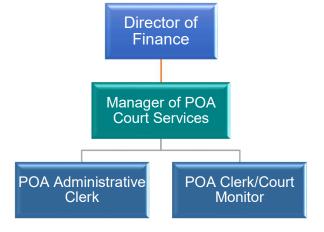
two court locations (Parry Sound and Sundridge) which serve the east and west side of the District.

The operations of the POA Court are governed by the Ministry of the Attorney General.

Similar to all other Municipalities in the District of Parry Sound, the Town is a member of the committee and shares the revenues and expenses with the other partners.

# **Functions**

- Highway Traffic Act
- Provincial Parks Act
- Liquor License Act
- Fish and Wildlife Conservation Act
- Motorized Snow Vehicles Act
- Building Code Act



# **Operating Budget Details**

	Actuals		Bud	Budget		Change
	2023	2024	2024	2025	Dollar	Percent
	<b>Actuals</b>	Actuals	Budget	Budget	Change	Change
Revenues						
User Fees	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ -	0.00%
Investment Earnings	4,485	-	1,000	1,000	-	0.00%
Fines and Penalties	836,397	855,102	897,977	897,977	-	0.00%
Total Revenues	\$ 840,882	\$ 855,102	\$ 901,477	\$ 901,477	\$ -	0.00%
Expenses						
Salaries & Benefits	\$ 288,523	\$ 285,449	\$ 306,758	\$ 315,295	\$ 8,537	2.78%
Materials - Operating Expenses	24,925	23,119	41,680	41,780	100	0.24%
Rent and Financial Expenses	19,971	8,336	19,156	16,156	(3,000)	(15.66%)
Purchased/Contracted Services	149,719	166,151	166,700	169,200	2,500	1.50%
Grants - Transfer Payments	302,522	278,760	298,695	303,122	4,427	1.48%
Internal Recoveries	66,334	68,488	68,488	55,924	(12,564)	-18.34%
Total Expenses	\$ 851,994	\$ 830,302	\$ 901,477	\$ 901,477	\$ -	0.00%
Net Budget	\$ 11,112	(\$ 24,800)	\$ -	\$ -	\$ -	-

# **Budget Highlights**

• Salaries & Benefits - \$8,537 1

Salary increase for non-union staff to date of 2% per the consumer price index at October 2024 per By-law 2024-7447. Unionized staff increase per the collective agreement is 3.25%.

- Rent and Financial Expenses \$3,000 Up Banking and credit card charges are down
- Contracted Services Costs \$2,500 û
  Legal Costs are up.
- Town Administration Fee \$12,564 ↓
  Small decrease in admin fee in 2025 with IT allocation reduced based on the number of allocated devices and actual cost estimate for the percentage allocation of admin support and use of the building.

# Charles W. Stockey Centre for the Performing Arts & Bobby Orr Hall of Fame

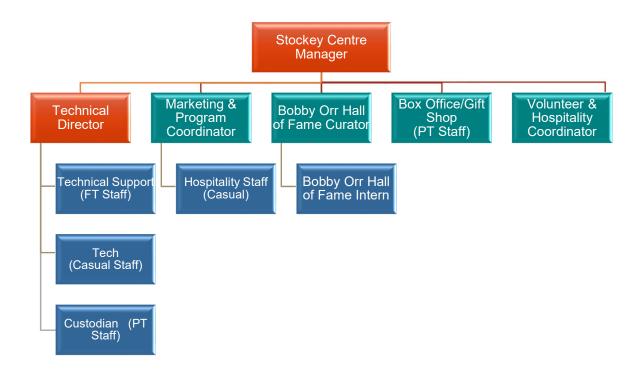
# **Overview**

The Charles W. Stockey Centre (Stockey Centre) contains a 400-seat Festival Performance Hall and sits on 3.5 acres of waterfront overlooking Georgian Bay. The Hall has stunning acoustics as it was designed as a home for the Festival of the Sound, a world-renowned festival of chamber and classical music.

The Bobby Orr Hall of Fame (BOHF) is an interactive hockey museum with a wide variety of photos, memorabilia, and artifacts about Bobby Orr, who was born in Parry Sound. In addition to exhibits relating to Bobby Orr, it also hosts exhibits about other exceptional athletes with ties to Parry Sound.

# **Functions**

- Facility operations
- BOHF operations
- Induction Ceremony
- Golf Classic
- Multi-purpose facility
- Programming and Special Events



# **Operating Budget Details**

	Actuals		Budg	get	<b>Budget Change</b>	
	2023	2024	2024	2025	Dollar	Percent
	Actuals	Actuals	Budget	Budget	Change	Change
Revenues						
Provincial Grants/Subsidies	\$ -	\$ -	\$ -	\$ -	\$ -	NA
Federal Grants/Subsidies	233,137	55,803	61,500	76,500	15,000	24.39%
Other Municipalities	10,000	10,000	307,333	378,207	70,874	23.06%
User Fees	809,354	928,280	876,800	1,015,575	138,775	15.83%
Rents/Financial Revenues	146,807	153,762	186,600	165,275	(21,325)	(11.43%)
Investment Earnings	28,160	35,012	9,000	12,250	3,250	36.11%
Other Revenues	46,715	36,443	100,500	98,500	(2,000)	(1.99%)
Licenses and Permits	5,000	5,000	5,000	5,000	· -	0.00%
Contribution from Reserves	-	-	27,000	27,000	-	0.00%
Total Revenues	\$ 1,279,173	\$ 1,224,300	\$ 1,573,733	\$ 1,778,307	\$ 204,574	13.00%
Expenses						
Salaries & Benefits	\$ 714,213	\$ 689,369	\$ 758,621	\$ 906,540	\$ 147,919	19.50%
Materials - Operating Expenses	232,226	168,410	242,914	267,453	24,539	10.10%
Energy Costs	75,313	66,020	70,000	70,000	-	0.00%
Rent/Financial Expenses	29,155	15,208	19,373	23,100	3,727	19.24%
Purchased/Contracted Services	659,696	746,275	377,700	399,200	21,500	5.69%
Debt Repayment	17,061	14,950	47,334	47,334	-	0.00%
Grants - Transfer Payments	-	-	-	-	-	N/A
Internal Recoveries	15,566	14,791	14,791	18,430	3,639	24.60%
Contribution to Reserves	-	-	43,000	46,250	3,250	7.56%
Total Expenses	\$ 1,743,230	\$ 1,715,021	\$ 1,573,733	\$ 1,778,307	\$ 204,574	13.00%
Net Budget	\$ 464,057	\$ 490,721	\$ -	\$ -	\$ -	0.00%

# **Budget Highlights**

# • Canadian Heritage Funding - \$15,000 û Increase in Heritage funding projected for 2025

# • Fundraising Revenues - \$179,000 û Planning a Bobby Orr Hall of Fame fundraising event.

# 

User fee revenues are anticipated to decrease this year due to limited activity during a 10-week construction project at the facility. If the project does not progress as planned, staff will make efforts to fill the available dates with events.

# • Facility Rental Revenues - \$21,325 U

Facility rentals are anticipated to decrease this year due to limited activity during a 10-week construction period at the facility. If the project does not progress as planned, staff will make efforts to fill the available dates with events.

# Other Revenues/Donations - \$2,000 ↓

Reduced reliance on donations as actual amount received is less. Still striving for an increase of more than 2x those received in 2024.

# • Transfers from Reserves - \$27,000 û↓

\$25k-Sponsorship allocation from previous Resolution-some details are confidential per agreement.

\$2k-2025 Scholarship amount.

# • Salaries and Benefits - \$147,919 1

525 hours budgeted for the BOHOF curator in 2024 for a leave. In 2025 the position is back up to full-time hours (cost difference is \$86,569). A contract position was currently acting in the role until the Curator's return. This contract position is planned to continue into 2025 as a Bobby Orr Hall of Fame Intern.

Salary increase for non-union staff to date of 1.8% per the consumer price index at October 2024 per By-law 2024-7447 (approximately \$9,900)

Part-time labour hours brought up in line with operating needs (approximately \$25,525)

Benefit cost increase budgeted at 8% as the renewal is semi-annual.

### • Travel - Materials - \$14,950 **↑**

These costs are part of a special fundraiser event - the current plan is to accommodate a moderate-sized group for an exclusive retreat in Parry Sound, which may require a house booking instead of individual rooms.

# • Cleaning Supplies - Materials - \$2,000 1

Costs increased to reflect current demand.

# • Rents and Financial Expenses - \$3,727 1

Banking and credit card processing fees increased \$3,627 and equipment rentals are projected to be up \$100.

# • Catering - \$10,200 1

An increase in catering is budgeted due to the Hall of Fame's fundraising events but this increase will be offset with fundraising revenue

### • Artist Guarantee - \$10,000 1

The overall budget allocated to artists has grown in response to rising touring expenses.

### • Internal Recoveries - \$3.250 n

Increase along with salary impacts and IT allocation.

•	Contributions to Reserves - \$3,250 û↓ Interest Earnings have increased and the corresponding transfers to reserve funds.

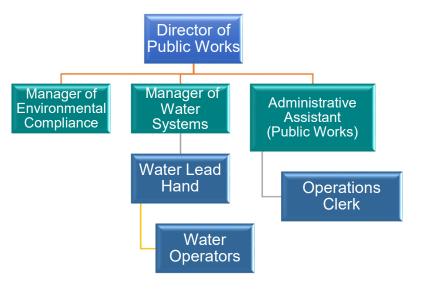
# **Water Systems**

# **Overview**

The Town owns and operates the Tony Agnello Water Treatment Plant, ensuring safe drinking water to ratepayers.

# **Functions**

- The treatment and distribution of municipal water
- Repairs and maintenance on 40km of water distribution mains
- Fire hydrants
- Booster stations and elevated water towers, key components to the distribution system



# **Operating Budget Details**

	Actuals		Budg	get	<b>Budget Change</b>		
	2023	2024	2024	2025	Dollar	Percent	
	Actuals	Actuals	Budget	Budget	Change	Change	
Revenues							
User Fees	\$ 2,665,112	\$ 2,771,484	\$ 2,775,894	\$ 2,885,321	\$109,427	3.94%	
Rents & Financial Revenues	7,875	8,089	8,099	8,259	160	1.98%	
Investment Earnings	_	-	10,000	-	(10,000)	(100.00%)	
Other Revenues	-	-	-	-	-	` N/Á	
Contribution from Reserves	-	-	307,029	375,410	68,381	(22.27%)	
Total Revenues	\$ 2,672,987	\$ 2,779,572	\$ 3,101,022	\$ 3,268,990	\$ 167,968	5.42%	
Expenses							
Salaries & Benefits	\$ 643,117	\$ 532,300	\$ 677,145	\$ 758,046	\$ 80,901	11.95%	
Materials - Operating Expenses	350,215	320,004	422,762	439,574	16,812	3.98%	
	152,823	,	160,600	155,600	•	(3.11%)	
Energy Costs	183	150,251	4.500	,	(5,000) 30,270	672.67%	
Rent and Financial Expenses Purchased/Contracted Services		404.040	,	34,770	30,270		
	51,722	101,843	391,500	391,500	(7.400)	0.00%	
Debt Repayment	32,286	21,286	152,883	145,694	(7,189)	(4.70%)	
Internal Recoveries	130,946	139,682	131,802	139,873	8,071	6.12%	
Contribution to Reserves		=	1,159,830	1,203,933	44,103	3.80%	
Total Expenses	\$ 1,361,292	\$ 1,265,365	\$ 3,101,022	\$ 3,268,990	\$ 167,968	5.42%	
Total Levy Requirements	(\$ 1,384,888)	(\$ 1,226,424)	\$ -	\$ -	\$ -	N/A	

# **Budget Highlights**

# Salaries and Wages - \$80,901<sup>1</sup>

Salary increase for non-union staff to date of 2% per the consumer price index at October 2024 per By-law 2024-7447. Unionized staff increase per the collective agreement is 3.25%. Total \$16,055 including premiums

Updated premiums on class 2, 3, and 4 operators within the collective agreement - \$1.50 per hour for class 2, \$4 for per hour for class 3, and \$3 for Class 4 (Class 2 in both Water/Wastewater).

New Position - Manager of Environmental Compliance – ORO \$129,692 (50% allocated to water and 50% wastewater) \$64,846

Conversion of 1 Water Operator to a Lead Hand Position - not a significant cost impact due to existing premiums. It would just be consistent application.

# • Insurance Costs - \$3,400 1

Nominal insurance premium impact on the water costs.

# • Lab Supplies - \$3,000 €

The cost of lab supplies have been increasing due to inflationary factors.

# Repairs & Maint - \$6,000û

Filter replacement at Kinsmen for water system required.

### • Chemicals - \$5,000 n

The cost of chemicals have been increasing due to inflationary factors.

# Energy Costs - \$5,000 \( \psi\)

Energy Costs have been tracking below the previous budget.

# • Vehicle Lease Costs - \$30,270 1

1 Ford F150 and Ford Cargo Van being leased for the department over 5 years

# • Contracted Services Costs - \$0 11

Some of the ongoing projects are highlighted below:

Water Distribution System Study - \$60,000 ₽1

Water Flow Testing - \$30,000 ₺₺

These recommendations came out of the water and wastewater capacity study and modelling recently completed. They are contributing to the increase in this category. The Water Distribution System Study is being funded by the water reserves.

# Membrane Tank Review and Plan for Recoating - \$50,000 11

Water Rate Study - \$17,500 ₺1

# • Internal Recoveries - \$8,071 1

Increase along with salary impacts and IT allocation.

# • Contribution to Reserves - \$44,103 1

Capital transfers to reserves increase along with the projections within the Town's Water Financial Plan and Rate Study.

When netted against the contributions from reserves, \$18,278 less is going to reserve than in 2024. This shows more of the revenues going towards operating costs than originally planned in the water/wastewater rate study. Still, \$834,523 is being contributed to reserve net of transfers out.

At this time, the actuals revenues are also less than expected at the time of the rate study. There are now 60% of water customers metered as compared to 46% at the time of the rate study. This year's rate study update will gauge how rates may require updating as a result of that shift together with checking in on the capital plan.

# **Wastewater Systems**

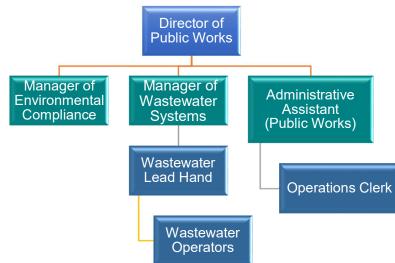
# **Overview**

The Town owns and operates its wastewater treatment plant, ensuring safe treatment of wastewater.

# **Functions**

- Treatment and collection of municipal wastewater
- Repairs and maintenance of 32km of sanitary collection mains
- 15 Pump Stations, a key component of the collection system

# **Operating Budget Details**



				<i>(</i> 1)		
	Act	uals	Bud	lget	Budget (	Change
	2023	2024	2024	2025	Dollar	Percent
	Actuals	Actuals	Budget	Budget	Change	Change
Revenues					•	•
User Fees	\$ 3,808,566	\$ 3,706,341	\$ 4,007,853	\$ 4,071,911	\$ 64,058	1.60%
Investment Earnings	-	-	7,000	-	-	(100.00%)
Contribution from Reserves	-	-	314,868	401,505	86,637	27.52%
Total Revenues	\$ 3,808,566	\$ 3,706,341	\$ 4,329,721	\$ 4,473,416	\$ 143,695	3.32%
Expenses						
Salaries & Benefits	\$ 634,737	\$ 594,289	\$ 665,839	\$ 750,584	\$ 84,745	12.73%
Materials - Operating Expenses	390,346	359,459	434,412	444,474	10,062	2.32%
Energy Costs	417,331	395,489	425,000	409,000	(16,000)	(3.76%)
Rent and Financial Expenses	235	2,934	37,915	68,160	30,245	79.77%
Purchased/Contracted Services	274,382	280,496	566,000	566,000	-	0.00%
Debt Repayment	210,472	120,762	368,795	358,475	(10,320)	(2.80%)
Internal Recoveries	131,158	134,975	138,366	147,068	8,702	6.29%
Contribution to Reserves	0	0	1,693,394	1,729,655	36,261	2.14%
Total Expenses	\$ 2,058,661	\$ 1,888,404	\$ 4,329,721	\$ 4,473,416	\$ 143,695	3.32%
				•	•	
<b>Total Levy Requirements</b>	(\$1,749,904)	(\$1,817,936)	\$ -	\$ -	\$ -	N/A

# **Budget Highlights**

• Salaries and Wages - \$84,745î

Salary increase for non-union staff to date of 2% per the consumer price index at October 2024 per By-law 2024-7447. Unionized staff increase per the collective agreement is 3.25%. Total \$19,899 including premiums

Updated premiums on class 2, 3, and 4 operators within the collective agreement - \$1.50 per hour for class 2, \$4 for per hour for class 3, and \$3 for Class 4 (Class 2 in both Water/Wastewater).

New Position - Manager of Environmental Compliance – ORO \$129,692 (50% allocated to water and 50% wastewater) \$64,846

Conversion of 1 Wastewater Operator to a Lead Hand Position - not a significant cost impact due to existing premiums. It would just be consistent application.

# • Repairs & Maintenance - \$12,428 1

More repairs and maintenance required at the wastewater plant with higher demand and increased flow from development

# Energy Costs - \$16,000 ↓

Energy Costs are decreasing.

# • Vehicle Lease Costs - \$30,245 1

2 Ford F150 pickups and a Ford Cargo Van which is new to 2025 being leased for the department over 5 years

## Contracted Services Costs - \$0 17

Some of the ongoing projects are highlighted below:

# A water rate study update is budgeted at \$17,500 lt

These recommendations below came out of the water and wastewater capacity study and modelling and are being carried forward into 2024:

# Sanitary System Study - \$45,000 11

# Inflow and Infiltration Reduction Program-Engineering Support - \$70,000 11

Engineering Support to assist the Town to get residents and business to disconnect roof leaders and sump pumps from sanitary.

# Sewage Hydraulic Model Annual Maintenance - \$13,000 11

The Sanitary System Study and Inflow and Infiltration Reduction Program projects are planned to be funded from the wastewater reserves.

### • Internal Recoveries - \$8,702 ☆

Increase along with salary impacts and IT allocation.

# Contribution to Reserves - \$36,261 1

Capital transfers to reserves increase along with the projections within the Town's Water Financial Plan and Rate Study.

When netted against the contributions from reserves, \$50,376 less is going to reserve than in 2024. This shows more of the revenues going towards operating costs than originally planned in the water/wastewater rate study. Still, \$1,328,150 is being contributed to reserve net of transfers out.

At this time, the actuals revenues are also less than expected at the time of the rate study. There are now 60% of water customers metered as compared to 46% at the time of the rate study. This year's rate study update will gauge how rates may require updating as a result of that shift together with checking in on the capital plan.



# 2025 Capital Budget

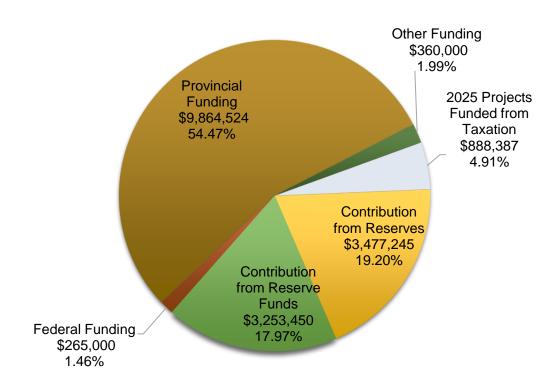


# **Capital Budget**

While the focus of the Operating budget is on the day-to-day operations, it is the capital budget that ensures the public and staff have safe and reliable equipment and infrastructure for the provision of services.

For example, without regular repair and replacement the Tony Agnello Water Treatment Plant as well as the watermains underground the Town would be unable to provide the ratepayers with safe drinking water when they turn on the tap.

In 2025, the new capital budget request is \$18,108,606, which is funded through various sources.



# **Highlights**

- The Town's funding application for funding under the Housing-Enabling Water Systems Fund for Pumpstation 2. The project, with a total budgeted cost of \$17.9 million has been approved The Town has received approval for a provincial grant under the Housing-Enabling Water Systems Fund of \$13.1 million to assist in the completion of this project. This funding will support a new Wastewater Pump Station near Champagne Street and the construction of a new force main to connect it to the Town's sewage treatment plant. The new pump station will support 2,441 infill residential units in the Town of Parry Sound. \$7.2 million of this project was carried forward and \$10.7 million added to the 2025 budget.
- A total of \$200k investment into sidewalk improvements, \$589k allocated to the annual paving program, and \$590k planned for improvements to stormwater infrastructure.
- Glen and Victoria Avenue including Storm, Water, Wastewater is planned for 2024 at a total cost of \$5 million, \$4.24 million carryforward and an increase of \$795k.
- \$1 million is being invested in Town Dock repairs, sewage pumpout facility relocation and washroom facility improvements.
- \$1.4 million in transportation fleet which includes a replacement snowplow, backhoe, and upgrade to the sweeper truck at replacement.
- \$330k planned to get the purchase of a replacement fire truck for pump 2 underway and \$1.08 million in land ambulance fleet replacement is scheduled
- Continued focus on completing prior year projects.

# **Budget Change**

2024	2025 Budget	Dollar	Percent
Budget		Change	Change
\$7,261,470	\$18,108,606	\$10,847,136	149.38%

# What is a Capital Budget?

The Town's operating budget funds the day-to-day operations and maintenance of the Town's assets. Changes in the operating budget can affect the lifespan of an asset, and the purchase of new assets can affect the future capital budgets.

The capital budget sets the funding for:

- Capital assets: The physical assets that the Town owns or controls that have a financial value and are required in the delivery of services, for example, the municipal building; and
- Municipal Infrastructure: The systems and related equipment that the Town owns, such as roads, bridges, culverts, stormwater systems, water systems and wastewater systems.

As the asset management plan evolves the capital budget will become a more streamlined process; relying heavily on the asset management plans of a municipality helps make decisions regarding project priorities and timing. The Town's updated asset management plan was utilized in identifying capital needs for roads and coordinating the needs for roads, water, wastewater, and storm assets in the development of this capital budget.

Today's reality is that many municipalities face an infrastructure gap, the difference between the work that needs to be done to keep municipal assets and infrastructure in good working condition, and the funds to do so. The realization of this gap has led to various asset management changes, the most recent of which is Ontario Regulation 588/17.

Under Ontario Regulation 588/17, all Ontario municipalities are required to have:

A strategic asset management policy reviewed and updated at least every five years; and

- An asset management plan that is expanded for all municipal infrastructure assets that identifies current levels of service and the cost of maintaining those levels
- ❖ Enhancement to identify proposed levels of service and a 10-year financial plan to support lifecycle requirements and meet proposed levels of service targets by July 1, 2025

The Town currently has an asset management policy and passed an updated asset management plan for core infrastructure in 2022. In 2024, continued work on the asset management plan through expansion to include enhancement of non-core assets and their levels of service to meet the requirements has been underway. The Town works towards compliance with the regulation in 2025.

# **Dedicated Capital Levy**

To assist with funding capital projects there is a calculation applied each year to identify the annual dedicated capital funding from taxation. As this dedicated levy grows it will help to fund the plans established through the Town's Asset Management Plan. The dedicated levy is currently used to:

- Pay for tax-supported principal debt repayments
- Annual contribution to the Fleet Reserve
- Annual contribution to the Equipment Reserve
- Annual contribution to the Building Replacement Reserve
- Annual contribution to Capital Asset Replacement Reserve Fund (Infrastructure)
- Assist with funding other tax supported capital projects as they arise

# The 2025 dedicated capital levy is: \$ 2,636,179

On August 9, 2022, the Town of Parry Sound officially received their Asset Management Plan (AMP), as submitted by Public Sector Digest Inc. (PSD). This document was extensive and provided a few recommendations for the Town to consider.

The Town of Parry Sound, just like most other municipalities, is dealing with aging infrastructure and an infrastructure gap. Council chose to continue to increase tax revenues by 1.8%/year as recommended in 2016 per PSD's recommendations.

In 2025, the Town will continue to refine lifecycle and other data and assess levels of service with the overall objective of identifying opportunities to reduce the funding gap; however, identifying proposed levels of service with a financial plan that provides full infrastructure funding will be a challenge.

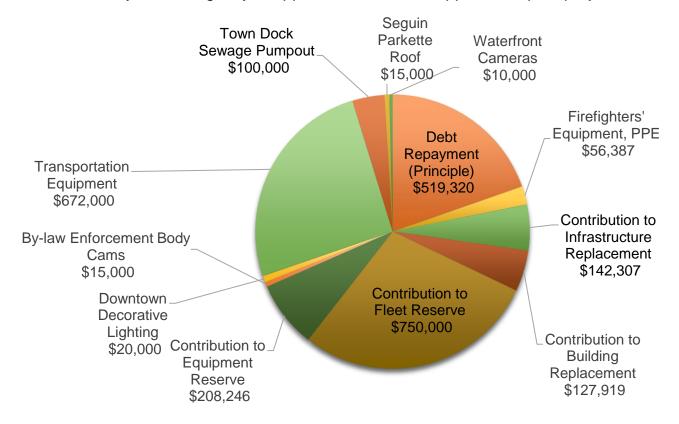
### Calculation of the Dedicated Capital Levy

2024 net tax levy required (per 2024 budget)	\$ 13,667,750
Growth factor	1.8%
	\$ 246,020
2024 dedicated capital levy	2,390,159
2025 dedicated capital levy	\$ 2,636,179

## **Allocation of the Capital Levy**

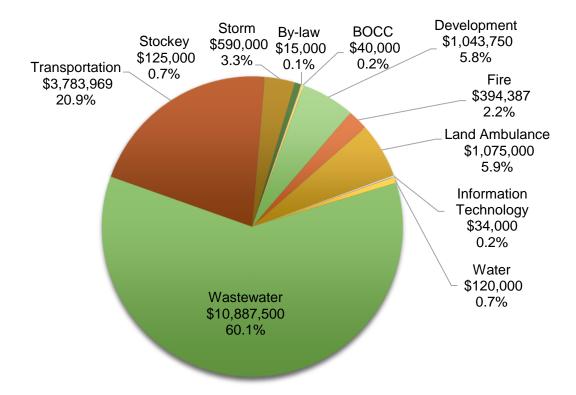
The goal of the capital levy is to provide funding for future capital projects. As the Town continues to develop its Asset Management Plan the distribution of the capital levy will be refined to accurately reflect the funding needs of each asset category.

Currently, the dedicated capital levy is used for reserve contributions to fleet and equipment replacement, building repairs, infrastructure replacement as well as capital debt principal repayments. In 2025, the contribution to the fleet reserve increased by \$110,931. Any remaining levy is applied towards tax supported capital projects.



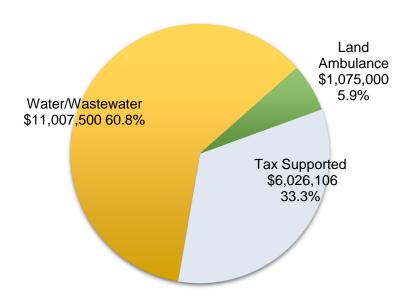
# 2025 Capital Budget by Department

Most of the 2025 capital budget investment is in road, water and wastewater infrastructure which make up 81.7% of the capital cost for the year. 5.9% of the budget goes towards land ambulance, and 5.8% for Development projects. The remainder of those budget allocations may be seen in the chart below.



# **User Fees, Municipal Levies, or Tax Supported**

The chart below illustrates that 33.3% of the 2025 capital budget is for tax supported services such as roads, storm, and fire, while 60.8% is for water and wastewater services which are user fee supported. 5.9% of the capital budget is for land ambulance services which are funded by 22 municipalities over the designated service area. Water, wastewater, and land ambulance projects are predominantly funded through reserves/reserve funds through the budget process. The funding for those services occurs through the operating budget as contributions to those reserves occur through a variety of sources such as user fees, municipal levies, and grants. The Town's portion of land ambulance is funded through property taxes in the operating budget at 6.1% of the total municipal levy which is approximately \$65,575.



# **Capital Projects**

Capital projects vary in size from replacement of the desktop and laptops used by Town staff daily to the replacement of water, wastewater, storm sewer, roads, and sidewalks for a section of road.

A project may be completed within a budget year, or over multiple years. At times, the Town can secure funding from Provincial or Federal programs, or access savings from reserves and reserve funds, and other times it needs to use debt.

## **Previously Approved Projects**

Many water and wastewater projects are becoming multi-year projects as a result of the amount of planning and engineering required. Some other carryforward projects have continued to encounter supply chain issues or delays. Rising costs of materials and services have been encountered in recent years with inflationary and economic factors impacting capital works. An updated quote following engineering work has resulted in a significant increase to the Glen and Victoria road, water, wastewater, and storm project.

### Carried Forward from 2024 to 2025

Projects that have not been completed in 2024 have been deferred to 2025. In some cases, some preliminary work may have been performed, or new funding has been made available in 2025.

Project	2024 Carry Forward	2025 Request	2025 Total Budget	Funding Source
Pumpstation 2 and Forcemain – HEWSF	\$6,700,000	\$900,000	\$7,600,000	Provincial / Other Mun. / Debenture / Reserves
Pumpstation 2 Engineering - HEWSF	500,000	850,000	1,350,000	Provincial / Debenture
Glen and Victoria (Storm, Water, Wastewater Included)	4,240,000	794,969	5,034,969	Provincial / Reserves / Reserve Funds
SPS#3 Upgrades	1,800,000	-	1,800,000	Reserves

Project	2024 Carry Forward	2025 Request	2025 Total Budget	Funding Source
SPS 6 pump replacement	\$1,500,000	\$ -	\$1,500,000	Reserves
Isabella Train Crossing Safety Improvements	750,000	-	750,000	Federal / Reserve Funds
Playground Revitalization Project: Mission, Waubuno, Booth Street Park, Cherry Park, William Street Park, 3 Fitness Trail Stations	652,000	-	652,000	Provincial / Reserves
Repair Corner of Wood/Isabella extension (Isabella to Marion) - infrastructure	600,000	-	600,000	Federal
Church Street Retaining Walls	500,000	-	500,000	Provincial
Waubuno Bridge Repairs	350,000	-	350,000	Provincial
Pumpstation 6 generator	200,000	-	200,000	Reserves
Scada wastwater	150,000	-	150,000	Reserves
Boat Launch Repairs - Waubuno	150,000	-	150,000	Reserve Funds
SUEZ I/O upgrades Water Treatment Plant	105,000	-	105,000	Reserves
Ready Room construction	100,000	8,000	108,000	Reserves / Reserve Funds/Prov Grant
Shoppers Dock	84,000	-	84,000	Reserve Funds
Town Dock Concrete Repairs	80,000	-	80,000	Federal / Reserve Funds
Genie Lift Replacement	75,000	-	75,000	Reserves
Automated Speed Inforcement	70,000	-	70,000	Reserves
Lawn Mower Replacement (07-610) with electric	60,000	-	60,000	Reserves
Salt Brine System – Road Salt Reduction Efforts	55,000	-	55,000	Reserves

Project	2024 Carry	2025 Request	2025 Total Budget	Funding Source
	Forward	Nequest	Total Budget	
Municipal Office Stair replacement/Outdoor Staff Space	50,000	-	50,000	Reserves
Membrane Tank Repairs  – Water Treatment Plant	50,000	-	50,000	Reserves
Preliminary Design of WTP High lift pumps and Church Street Booster Station	\$50,000	\$ -	\$50,000	Reserves
Water Plant Gate Security	50,000	-	50,000	Reserves
Picnic Tables – Parks and Public Spaces	50,000	-	50,000	Reserves
Kinsmen Park Spectator Bleachers	50,000	-	50,000	Reserves
VFD for 1 pump	46,000	-	46,000	Reserves
Town Dock Lights & Electrical	40,000	-	40,000	Federal / Reserve Funds
Polymer Injection System – Water Treatment Plant	30,000	-	30,000	Reserves
Coagulant Bulk Delivery System – Water Treatment Plant	30,000	-	30,000	Reserves
Plow for Loader - Replacement	30,000	10,000	40,000	Reserves
Skate Park	30,000	-	30,000	Reserves
Continue parks garbage/recycling replacement	30,000	-	30,000	Reserves
Enhancement of Treescape Downtown	30,000	-	30,000	Federal / Reserves
Cla-Val Replacement – Water Treatment Plant	25,000	-	25,000	Reserves
Town Dock Washroom Fixtures	25,000	-	25,000	Reserve Funds
Core Network Switches	21,500		21,500	Reserves
Tower Insertion Meters	20,000	-	20,000	Reserves
Wastewater Admin Building Roof Repair	20,000	-	20,000	Reserves
Tennis Basketball Court Resurface	20,000	-	20,000	Reserves

Project	2024 Carry Forward	2025 Request	2025 Total Budget	Funding Source
BOCC Ice Surface Sound System	20,000	40,000	60,000	Reserves
Fire Hall Roof	20,000	-	20,000	Reserves
Perf Hall Lighting	16,000	10,000	26,000	Federal / Reserves
Stucco exterior	15,000	-	15,000	Reserves
Dechlorination ORP System – Water Treatment Plant	\$15,000	\$ -	\$15,000	Reserves
water tank level transmitter replacements	15,000	-	15,000	Reserves
Transformer	10,000	-	10,000	Reserves
Projector and Presentation Equipment (BOCC or Prelude)	10,000	-	10,000	Reserves
VFD blowers review – Water Treatment Plant	10,000	-	10,000	Reserves
Tower Hill Rock Path Restoration	10,000	-	10,000	Reserves
New Sign for Entrance - Hillcrest Cemetery	9,000	-	9,000	Reserves
Multi-Factor Authentication Hardware	7,000	-	7,000	Reserves
Surveillance Camera Project	6,500	-	6,500	Reserves
SC Commercial Freezer Carryforward	6,000	-	6,000	Reserves
Two commercial refrigerators replace to maintain proper temp	6,000	-	6,000	Reserves
Hot water tank	5,500	-	5,500	Reserves
Upgrade the Mail room to a Meeting Room	5,000	-	5,000	Reserves
Shower Unit Upgrade - HEWSF	5,000	-	5,000	Reserves
Carry over to 2022. Budgeted for in 2021, K. Park - Outdoor Rink Bird Exclusion Over Rink	5,000	-	5,000	Reserves

Project	2024 Carry Forward	2025 Request	2025 Total Budget	Funding Source
Parade Santa float (trailer donation) refurb or replacement	5,000	-	5,000	Reserves
	\$19,619,500	\$2,612,969	\$22,232,469	

- ❖ Sewage Pump Station 3 (SPS #3) 7 Hawthorne Crescent
- ❖ Sewage Pump Station 6 (SPS #6) 2 Johnson Street
- ❖ Sewage Pump Station 2 (SPS #2) Champagne

# **Annual Capital Expenditures**

There are capital assets owned by the Town that are either pooled (e.g. water meters) or part of a large group of assets (e.g. paving). Annually there is a portion of these assets that need to be replaced/upgraded as there is a continual cycle of items reaching the end of their useful lives.

Project	Tax Levy	Provincial Funding	Federal Funding	Reserve / Reserve Funds
Laptop & Desktop Replacement	\$ -	\$ -	\$ -	\$34,000
Firefighters Pooled' Gear	25,469	-	-	-
Firefighters' PPE	15,918	-	-	-
Annual Paving Program Specified in individual projects	400,000	-	-	189,000
Sidewalk Repairs/Upgrades	-	-	-	200,000
Traffic Light control system replacement	70,000	-	-	-
Culvert Replacements & Stormwater	-	-	-	300,000
Manhole Repairs	-	-	-	50,000
Water Meters	-	-	-	60,000
Water Plant Lifts & Pumps	-	-	-	60,000
Total	\$511,387	\$ -	\$ -	\$893,000

## **New 2025 Capital Projects**

Each year there are new projects requiring staff's attention. In 2025, staff's focus remains on prioritizing core infrastructure projects within the asset management plan. Replacement forecasts are reviewed each year and cross referenced between roads, water, wastewater, and storm to identify which projects are good candidates for surface only replacement, which were total replacements, as well as the projects with the most need. A significant investment in infrastructure projects began in 2024 and continues in 2025 with 84.8% of the budget allocated to roads, water, wastewater and storm.

#### **General Government**

Office of the Chief Administrative Officer, Finance & Information Technology

Project	Municipal Tax Levy Partners		Reserve	Reserve Funds
	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -

### **Development**

Town Dock, Big Sound Marina, Waterfront Development, Smelter Wharf

Project	Tax Levy	Provincial	Reserve	Reserve Funds
Town Dock Stage 2	\$ -	\$500,000	\$ -	\$218,750
Town Dock Washrooms	-	-	-	200,000
Town Dock Sewage Pump Out	100,000	-	-	-
Seguin Parkette Roof	15,000	-	-	-
Waterfront Cameras	10,000	-	-	-
Total	\$125,000	\$500,000	\$ -	\$418,750

# **Protection Services**

Emergency & Protective Services, Fire, By-law Enforcement & Building Inspection

Project	Tax Levy	Municipal Partners	Reserve	Reserve Funds
By-law Enforcement Body Cams	\$15,000	\$ -	\$ -	\$ -
Pump 2	-	-	330,000	-
WPS Dispatch Console	15,000	-	-	-
Total	\$30,000	\$ -	\$330,000	\$ -

# **Transportation Services**

Operations & Winter Control

Project	Tax Levy	Federal / Provincial Funding	Reserve	Reserve Funds
Retaining Walls – Miller & William St.	\$ -	\$ -	\$ -	\$670,000
Sweeper Truck 07-740	202,000	-	268,000	-
Snowplow 08-100	-	-	430,000	-
Downtown Parking Lot Sweeper	-	-	255,000	-
Backhoe 07-810	-	-	240,000	-
Downtown Decorative Lighting	20,000	-	-	-
Mill Lake Dock	-	-	-	35,000
Total	\$222,000	\$ -	\$1,193,000	\$705,000

# **Environmental Services**

Storm Water Control, Waste Management, Wastewater Services & Water Services

Project	Provincial	Debenture DC	Federal	Reserve Funds
Water Main Upgrade - HEWSF	\$1,820,650	\$ -	\$ -	\$179,350
Sanitary Gravity Sewer Replacement - HEWSF	1,724,536	-	-	175,464
Storm Sewer Replacement - HEWSF	1,500,000	-	-	-
Contingency - HEWSF	3,587,500	-	-	-
Joseph Street Culvert Replacement  – Failure of Culvert	-	-	240,000	-
Assimilative Capacity Study – Water Treatment Plant	-	-	-	150,000
Total	\$8,632,686	\$ -	\$240,000	\$504,814

### **Health Services**

Cemeteries & Land Ambulance

Project	Tax Levy	Federal Funding	Reserve	Reserve Funds
17 Ambulance Defibrillators	\$ -	\$ -	\$ -	\$575,000
Replacement of Ambulance	-	-	-	250,000
Replacement of Ambulance	-	-	-	250,000
Total	\$ -	\$ -	\$ -	\$1,075,000

### **Recreation and Culture**

Bobby Orr Community Centre, Parks and Recreation, Charles W. Stockey Centre & Bobby Orr Hall of Fame

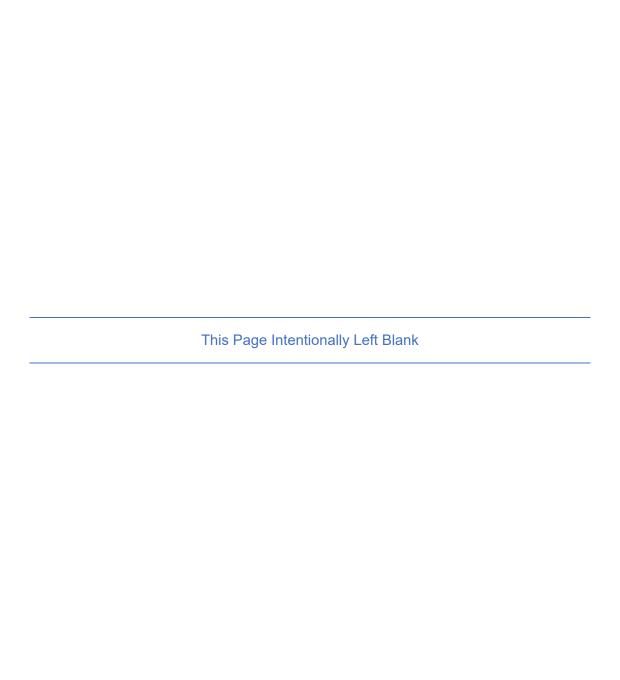
Project	Tax Levy	Debenture	Federal Funding	Reserve	Reserve Funds
Performance Hall Equipment Upgrade	\$ -	\$ -	\$25,000	\$25,000	\$ -
Security Cameras	-	-	-	15,000	\$10,000
Stockey Interior Refresh	-	-	-	25,000	-
Flat Roof Repairs	-	-	-	10,000	-
Stockey Shed	-	-	-	5,000	-
Total	\$ -	\$ -	\$25,000	\$80,000	\$10,000

❖ Items for Council Consideration from the public will be brought forward to the upcoming special budget meeting scheduled for February 25<sup>th</sup> and/or March 25<sup>th</sup> depending on the timing of completion.

# **Summary of New Capital Projects**

Department	Tax Levy	Fed. / Prov. Funding	Debenture / DC / Other	Reserve	Reserve Funds	Other Municipal	Total
Changes in Funding/Additional Dollars t	o Carryforwa	rd Items					
New Changes to Carryforward	\$ -	\$731,838	\$ -	\$1,370,245	\$150,886	\$360,000	\$2,612,969
Annual Capital Expenditures							
Annual Replacement Program without Carryforward	511,387	-	-	504,000	389,000	-	1,404,387
New Capital Projects							
General Government	-	-	-	-	-	-	-
Protection Services	30,000	-	-	330,000	-	-	360,000
Development	125,000	500,000	-	-	418,750	-	1,043,750
Transportation Services	222,000	-	-	1,193,000	705,000	-	2,120,000
Environmental Services	-	8,872,686	-	-	504,814	-	9,377,500
Health Services	-	-	-	-	1,075,000	-	1,075,000
Recreation and Culture	-	25,000	-	80,000	10,000	-	115,000
Total	\$888,387	\$10,129,524	\$ -	\$3,477,245	\$3,253,450	\$360,000	\$18,108,606





# Revenue and Expense Categories

#### Revenues

**Levies:** This category consists of estimated supplementary taxation and payments-in-lieu of taxation received from government agencies

Provincial Grants and Subsidies: This category consists of grants received from the Province of Ontario for specific functions such as Ontario Municipal Partnership Fund, or specific grant projects

Federal Grants and Subsidies: This category consists of grants received from the Federal government for specific functions such as The Canada Community-Building Funds.

**User Fees:** This category consists of fees for use of services including, but not limited to, ice and hall rentals, cemetery fees, applications for building permits and water/wastewater

Licensing and Lease Revenues: This category consists of licensing fees such as taxi licensing, and lease revenues for rentals of municipal facilities and property

Investment Earnings: This category accounts for all the investment income earned by the Town of Parry Sound through interest on tax and water/wastewater arrears, interest earned on investments and bank accounts and returns on investment in Lakeland Power

Contributions from Reserves: This category reflects the contributions from reserves or reserve funds for various projects identified within the budget

Other Revenues: This category includes revenues which do not fall under another category, such as fines

## Expenses

Salaries and Benefits: This category consists of compensation for all employees, such as salaries, benefits, overtime, car allowance, clothing and boot allowance

Materials – Operating Expenses: This category includes items such as office

supplies, salt and sand, asphalt, gravel, insurance costs, telephone costs and other general expenses

**Energy Costs:** This category consists of water, hydro, and natural gas

Rent and Financial Expenses: This category includes bank charges, debit and credit card charges, cost of rental equipment and rent

Purchased/Contracted Services: This category consists of items that are outsourced, such as, but not limited to professional services

**Debt Repayment:** This category consists of interest on debt repayments to external parties

**Grants – Transfer Payments:** This category consists of any grants given to community groups, outside boards, and levies from other organizations, such as, but not limited to Land Ambulance

**Contributions to Reserves:** This category reflects the contributions to reserves or reserve funds

**Internal Recoveries:** This line consists of allocations to each department for vehicle and equipment usage as well as IT support

# What is Fund Accounting?

The Town prepares its financial statements in accordance with Canadian Generally Accepted Accounting Principles (GAAP) established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. This means that the Town recognizes their revenues and expenses on an accrual basis, i.e. when the transaction, service or event occurs, and not when the payment is made or received. The Town, however, does not include a budget for amortization, post-employment benefits or solid waste landfill closure and post closure expenses, as permitted under Ontario Regulation 284/09, made under the *Municipal Act, 2001*.

Fund accounting makes use of three individual funds to prepare its financial information. Each fund is viewed as its own entity, with its own assets, debts, income and expenses. The use of funds helps to ensure that dedicated funds are used for their intended purpose, helping long-term planning.

There are three basic funds used by the municipality:

### 1. Capital Fund

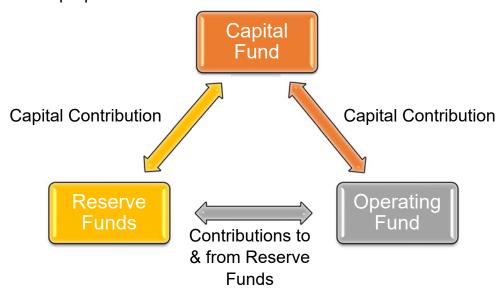
Records all capital expenditures and the method of funding these expenditures, whether by transfer from tax revenue for capital expenditures, reserves or reserve funds, grants or long-term borrowing

### 2. Operating Fund

Records all assets, debts, income and expenses that are not allocated to one of the either funds. Unrestricted revenues, e.g. property taxes, are recorded through the operating fund

#### 3. Reserve Funds

Established to record the assets which are physically segregated and restricted to meet a specified purpose



Through the budget, resolutions or by-laws, Council provides staff with the required approval regarding the transfer of funds. The use of interfund transfers within the accounting system provides the accounting trail necessary to ensure that all direction has occurred. It is also for this reason that continuities of reserves and reserve funds are prepared

# Reserve and Reserve Fund Definitions

# **Understanding Reserves and Reserve Funds**

#### Reserves

A reserve is an allocation of accumulated net revenue that makes no reference to any specific asset and does not require the physical segregation of money. Reserves are part of the revenue fund, and therefore do not earn interest like a reserve fund.

Reserves are to be maintained to meet one of the following purposes of the Town:

**Asset Replacement:** established to smooth the spikes in capital budgets and smooth out property tax charges

**Project Reserves:** established to provide cost effective self-borrowing mechanisms to reduce risks associated with interest rate fluctuations

#### **Economic Stability Reserves:**

established to buffer against significant fluctuations in the economy

**Contingency Reserves:** established to accommodate contingent, unfunded or known liabilities (where the amount is unknown) for current and/or future years

Working Fund Reserves: established to provide cash flow for operations to eliminate the requirement to borrow funds to meet immediate obligations

**Self-Insurance Reserves:** established to provide self-insurance provisions

### Reserve Funds

A reserve fund is an asset physically segregated and restricted to meet a specified purpose. Reserve fund monies with the Town are invested in accordance with Ontario Regulation 438/97 Eligible Investments and Related Financial Agreements. All earnings, i.e. interest, on these investments must form part of the reserve fund.

### **Obligatory Reserve Funds**

#### Established through terms of an agreement or through legislation

Reserve funds are required by legislation or agreement to be segregated from the Town's general revenues for a special purpose or for works to be undertaken on behalf of the contributor. Obligatory reserve funds are created solely for the purpose that has been prescribed.

### **Discretionary Reserve Funds**

### Established through by-law

Reserve funds created at the discretion of Council whenever revenues are earmarked to finance future expenditures of a purpose designated by Council.

#### Creation of Reserves

Under the Town's Reserve and Reserve Fund Policy reserves can be established through:

- Including in the annual operating or capital budget which is approved by Council;
   or
- Through resolution of Council

When a reserve has been established, the budget document or resolution will clearly identify the name of the reserve being created and the purpose for the reserve. Amendments can be made through resolution.

### Creation of Reserve Funds

Council, upon recommendation of the Director of Finance, may establish a discretionary reserve fund and shall establish an obligatory reserve fund.

The Town's Reserve and Reserve Fund policy indicates that a reserve fund can be recommended only if one or more of the following applies:

- A mandatory obligation exists, either pursuant to legislation or contract
- · The funds are intended for purchasing or maintaining capital assets
- The funds are donated for a specific purpose
- The funds are intended to fund a future liability

A reserve fund can only be used for the identified purpose, unless Council amends or repeals the establishing by-law.

### Reserve and Reserve Fund Movement

Transactions to and from reserves and reserve funds are approved through the budget process, or by specific resolution (for reserves) or by-laws (for reserve funds).

All actual contributions or withdrawals from reserves and reserve funds shall be clearly identified in the Town's accounting system, or through statements of continuity.

### Interest Allocation

Reserve funds are maintained in an interest bearing, dedicated bank account or invested in accordance with the Town's approved investment policy. Interest earnings shall be credited to each separate reserve bank account that invested the funds. In the case where multiple reserve funds may be invested in one investment account, the interest shall be allocated to each reserve fund based on the actual balance invested.

Reserves shall not be invested, nor are they allocated any interest.

# Reserves

Name	Purpose of Fund	Funding Sources
Big Sound Marina Reserve	To provide funding for capital replacement	<ul> <li>Contributions from divestiture</li> </ul>
Building Replacement	To provide funding for the rehabilitation or replacement of the Town buildings and components thereof	<ul> <li>Contributions from the operating fund</li> </ul>
Cemetery and Columbaria	To provide funding for the purchase and installation of columbaria in Town Cemeteries	Contributions from the operating fund
Economic Development	To provide funding for economic development initiatives	<ul> <li>Contributions from the operating fund</li> </ul>
Emergency Capital Asset Replacement	To provide funding for unforeseen capital asset replacement	<ul><li>Contributions from the operating fund</li><li>Government Funding</li><li>Sale of Town property</li></ul>
Emergency Services	To provide funding for service enhancements	Contributions from the operating fund
Equipment Replacement	To provide funding for the replacement of machinery and equipment	<ul><li>Contributions from the operating fund</li><li>Contributions from the dedicated capital levy</li></ul>
Facade Improvement Program	To provide funding for the façade improvement program run by the Town	<ul> <li>Contributions from the operating fund</li> </ul>
Fleet Replacement	To provide funding for the replacement of the Town's fleet	<ul><li>Contributions from the operating fund</li><li>Contributions from the dedicated capital levy</li></ul>
Founders Circle	To support business innovation and new business ideas for the	● Donations or sponsorships

Name	Purpose of Fund	Funding Sources
	Parry Sound Area Founders Circle	
General Working	To provide working capital for the Town	General surplus
Health Unit Capital	To fund future District Health Capital costs	<ul> <li>Contributions from the operating fund</li> </ul>
Health Unit Cost Stabilization	To offset any unexpected expenditures	Contributions from the operating fund
Industrial Development/Area Park	To fund future development at the Parry Sound Area Industrial Development Park	<ul> <li>Contributions from the operating fund</li> </ul>
Infrastructure Replacement	To provide funding for the replacement or rehabilitation of the Town's road, sidewalk and storm sewer infrastructure	<ul><li>Contributions from the operating fund</li><li>Contributions from the dedicated capital levy</li></ul>
Legal Cost/Claims Management Reserve	To provide funding of any unexpected legal costs incurred in excess of the annual budget and claims costs incurred within the Town's deductibles	<ul> <li>Contributions from the general working reserve</li> </ul>
IT Replacement	To provide funding for the purchase of IT infrastructure (hardware) and IT software	<ul><li>Contributions from the operating fund</li><li>Contributions from the dedicated capital levy</li></ul>
LACAC Directory Sales	To provide funding for the Local Architectural Conservation Advisory Committee	<ul> <li>Contributions from the operating fund</li> </ul>
Modernization Reserve	To fund projects recommended in the third-party IT review	<ul> <li>Modernization funding from the provincial government</li> </ul>
Municipal Elections	To fund future municipal election costs	<ul> <li>Contributions from the operating fund</li> </ul>

Name	Purpose of Fund	Funding Sources
Parks	To fund future capital replacement and program expansion for local parks	Contributions from the operating fund
Planning Dept - OP review/legal	To fund legal interpretations of changes to the Official Plan	<ul> <li>Contributions from the operating fund</li> </ul>
Police Cost Stabilization	To fund future fluctuations in policing costs	<ul> <li>Unspent police funds in the annual budget</li> </ul>
Salt management	To fund future salt storage needs	<ul> <li>Contributions from the operating fund</li> </ul>
Stockey Centre - Capital	To fund future capital asset purchases for the Charles W. Stockey Centre	Ticket surcharge
Storm Water Management	To fund storm water capital replacement and maintenance	<ul> <li>Contributions from Winter Control Reserve</li> </ul>
Tax Rate Stabilization	To fund tax revenue shortfalls, one-time expenditures, as well as other contingencies such as MPAC appeals	● General surplus
Transportation - Winter Control	To mitigate impact of heavy snowfalls on winter control expenditures	<ul><li>Contributions from the operating fund</li><li>Unspent winter control funds</li></ul>
Town of Parry Sound Pool	To fund the town's portion of the WPSRC	• Town's own contributions to the WPSRC
Waste Management and Landfill Decommissioning	To fund waste management and landfill rehabilitation costs	Contributions from the operating fund
Wastewater Stabilization Reserve	To fund wastewater service operations and future capital asset replacement	<ul> <li>Annual surplus from wastewater user rates</li> </ul>

Name	Purpose of Fund	Funding Sources
Water Stabilization Reserve	To fund water service operations and future capital asset replacement	<ul> <li>Annual surplus from water user rates</li> </ul>
WSIB	To fund the estimated costs and liabilities related to WSIB based on an actuarial valuation prepared by an independent firm. As the Town is a Schedule 2 employer under the Workplace Safety and Insurance Act and it assumes responsibility for financing its workplace safety and insurance costs.	Contributions from the operating fund

# **Obligatory Reserve Funds**

Name	Purpose of Fund	Funding Sources
Development Charges	To provide funding for capital expansion related to growth	<ul> <li>Collected from developers, enacted via by-law</li> <li>Collected in accordance with the Development Charges Act</li> </ul>
Canada Community-Building Fund	For capital projects in accordance with Canada Community-Building Fund Agreement (Formerly Federal Gas Tax)	<ul> <li>Contributions from the Government of Canada via AMO</li> </ul>
Property Reserve Fund	To provide funding for parking lot development, sourced from developers	Contributions under the Planning Act
Parkland Reserve Fund	To provide funding for park space development	Contributions under the     Planning Act

Name	Purpose of Fund	<b>Funding Sources</b>
Provincial Gas Tax	For transit operations in accordance with Provincial Gas Tax	<ul> <li>Quarterly contributions from the Province, established annually</li> </ul>

# Discretionary Reserve Funds

Name	Purpose of Fund	Funding Sources
Bobby Orr Hall of Fame Reserve Fund	To provide support for the Bobby Orr Hall of Fame at Mr. Orr's discretion and Council approval	●Funded through the Samsung donation
BOHOF Scholarship	To fund an annual scholarship to a male and female graduating recipient of the Celebrating Youth Awards	<ul> <li>Donation from Ken Hadall &amp; Doug Gilmour</li> <li>Transfer from the Bobby Orr Golf Classic Reserve Fund</li> </ul>
BOHOF Special Projects	To fund expenditures related to the Bobby Orr Hall of Fame	<ul><li>Donations from the public</li><li>Budgeted contributions</li><li>Source approved by Council</li></ul>
Capital Asset Legacy Reserve Fund	To provide a source of funding for expenditures related to the purchase of capital assets, excluding water and wastewater systems	<ul><li>Contributions from the operating fund</li><li>Sale of property</li><li>Direction of Council</li></ul>
Capital Replacement Reserve	To provide a source of funding for expenditures related to the purchase of capital assets, excluding water and wastewater systems	<ul><li>Contributions from the operating fund</li><li>Sale of property</li><li>Direction of Council</li></ul>
EMS Equipment and Capital Reserve Fund	To fund infrastructure, vehicle and equipment replacement for EMS	<ul> <li>Budget contributions determined using amortization expense</li> </ul>
EMS Municipal Surplus Reserve Fund	To fund operations of Land Ambulance Service	Annual surplus from operations

Name	Purpose of Fund	Funding Sources
		•Funding from municipalities
Future Pool Reserve Fund	To provide funding for an aquatics centre	<ul> <li>Contributions from operating fund</li> <li>Contributions from other municipalities</li> <li>Contributions from donors</li> </ul>
EMS Severance Reserve Fund	To fund severance costs for paramedics	<ul><li>Provided by the Province</li><li>No current annual contributions</li></ul>
Municipal Parking Reserve Fund	To fund capital replacement of municipal parking lots and parking equipment	Surplus from parking revenue and expenses
Smelter Wharf	To provide funding for capital repairs/replace at the Salt Dock (Smelter Wharf)	<ul> <li>Per the contractual agreement with SIFTO (surplus from rent)</li> </ul>
Splash Pad	To provide a source of funding for a municipal splash pad	<ul><li>Contributions from operating fund</li><li>Contributions from donors</li></ul>
Treetops Community Forest	To provide a source of funding for the establishment of a park to be known as the Treetops Community Forest	◆Contributions from donors
Sewer Development Reserve Fund	To provide a source of funding for wastewater infrastructure	<ul> <li>Capital surcharge and surplus from the wastewater rate payers</li> </ul>
Water Development Reserve Fund	To provide source of funding for water infrastructure	<ul> <li>Capital surcharge and surplus from the water rate payers</li> </ul>
West Parry Sound District Association Reserve Fund	To provide funding for the West Parry Sound District Association	Contributions from West     Parry Sound municipalities

Name	Purpose of Fund	Funding Sources
West Parry Sound Recreation and Cultural Centre Charity	To fund the capital construction of the facility	Contributions from donors

# **Financial Policies**

The Town of Parry Sound has approved several financial policies with the intent to provide consistency with how financial decisions are made. The following are major financial policies adopted by Council.

## **Budget and Financial Control**

The budget outlines the service delivery and capital investment plans for the upcoming year. The proposed budget is balanced with revenues equaling expenses for the year and is tabled before Council for its review and adoption.

The policy provides a target range for **tax levy** increases based on the Consumer Price Index at July of the prior year and/or negotiated wage increases. This year's policy would put the 2025 levy between 2.7% and 5.4%.

## **Operating Surplus and Deficit**

The budget is a document based on estimated revenues and expenditures that the Town will achieve, it is a plan to provide services and invest in capital assets. At the end of the year there is often a difference between what happened and what the plan was at the beginning of the year. Any surplus represents a one-time, non-recurring, source of revenue that can be used to increase reserves and reserve funds for future funding needs.

The Town has adopted a policy to apply the surplus and deficit at the end of the year to reserves and reserve funds. This is a way to organically invest in reserves and reserve funds and build them for future use. The surplus is allocated as follows:

- 30% to the Tax Rate Stabilization Reserve
- 30% to the Capital Replacement Reserve Fund
- 10% to the Emergency Capital Asset Replacement Reserve
- The remaining amount to be at the discretion of the Director of Finance and approved by Council

The application of deficits is similar, with any deficits first funded by the Tax Rate Stabilization Reserve.

### **Procurement and Purchasing**

The Procurement and Purchasing By-law provides a system for the procurement of goods and services for the Town. It outlines the responsibilities and authorities for purchasing goods and services. It also outlines when certain procurement processes (Request for Proposal, Request for Tender, Request for Quotation, etc.) are required based on the type of purchase as well as the dollar value of the purchase.

### Capital Financing and Debt Management

Capital Financing and Debt Management establishes objectives, standards of care, authorized financing instruments, reporting requirements and responsibilities for the prudent financing of the Town's operating and infrastructure needs.

Capital financing and debenture practices will be responsive and fair to the needs of both current and future ratepayers and will be reflective of the underlying life cycle and nature of the expenditure. Any debt taken on will not exceed 40 years and will not be any shorter than the useful life of the asset purchased. The Town is also restricted to the legislated Annual Repayment Limit.

The policy restricts using debt financing for rolling-stock, except for leasing vehicles, or for assets which have useful lives less than 10 years.

### Investment

This policy establishes guidelines for municipal investments and to ensure compliance with applicable legislation. The Treasurer reports to Council on an annual basis the Town's adherence with this policy.

The objectives of this policy are to ensure:

- Adherence to statutory requirements
- Preservation and security of capital
- Maintenance of necessary liquidity
- Realizing a competitive rate of return

The investment portfolio shall remain sufficiently liquid to meet all operating or cash flow requirements and limit temporary borrowing requirements. The Town's investments currently primarily consist of interest-bearing bank accounts held in a Canadian chartered bank and approved investment portfolios.

## Payables and Payments

To ensure control over payments and payables, the Town has approved the Accounts Payable and Payment Policy to establish the responsibilities, controls, authorizations,

and procedures for the accurate and timely payment of invoices and cheque requisitions processed by Accounts Payable.

The Town has approved the use of Electronic Funds Transfer as an acceptable form of payment and will be transitioning to the use of EFT for payables to reduce fraud risk, reduce mailing costs, and improve the timeliness of payments.

### **Donations**

As a municipality, the Town of Parry Sound is a qualified donee for Canadian income tax purposes. The Town can issue "official income tax receipts" as prescribed by the Canada Revenue Agency (CRA). To be a donation, there must be an intention to give, a delivery and an acceptance and it must be voluntary with no expectation of return.

Donations that qualify for an official tax receipt generally include:

- Cash
- Capital, real or depreciable property
- Personal-use property, works of art, jewelry, rare books, stamps or coins
- A leasehold interest or residual interest in a real property
- Donations of life insurance properties
- Donations made under a will

The following items are not qualified donations per the policy:

- Contributions of skill or time
- Payment of a basic fee for admission to an event
- When the donor requests that the Town pay for a portion of the donation
- When a donor has directed the funds to a specific person or family
- Donations that have a direct benefit to the donor or a relative of the donor
- Donations made in exchange for consideration of a right, privilege, material benefit such as promotion or advertising

Where the donor's company name, logo, slogan, and/or address is listed in promotional material would not qualify.