



TOWN OF  
*Parry Sound*

**2026 Draft Municipal Budget**

Alternative Formats Available Upon Request

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# Executive Summary

We are pleased to present the 2026 Draft Budget to the residents and businesses of the Town of Parry Sound. The Town of Parry Sound's strategic priorities are economic growth, quality of life, and organizational excellence. The priorities are top of mind throughout the development of the annual operating and capital budgets.

The budget package provides a broad overview of the Town and its operations. It also incorporates demographic and other information about our community. Using the BMA Study, which includes information from 128 participating Ontario municipalities, the Town tracks its performance relative to other comparators year over year utilizing several key performance indicators.

In the delivery of programs, services and infrastructure, the Town is cognizant of affordability to the community while still maintaining assets responsibly. This year's budget recommends an increase for Town operations of 1.8% plus an annual capital levy of 1.8% for infrastructure repair and replacement per council policy. Recently it was recommended to Council to continue this policy per the Town's Asset Management Plan. The combined increase for operating and capital is 3.6%.

We hope you find the package informative.

## Budget Philosophy

The annual budget is intended to serve as a policy document, financial plan, and operational/service level guide. The provision of resources for those services is allocated through the annual operational and capital budget.

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 on 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 \$99,797. 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 dollars. 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:

- Ongoing information technology modernization projects continue with technological improvements.
- Enterprise Resource Planning (ERP) system conversion.
- Purchase of tractor sewer camera to proactively locate and remediate inflow and infiltration.
- Sump Pump Redirection Program to remove non-sanitary flows from the sanitary sewer system.
- Parking strategy works to assist with creation of additional spots.
- Collaborating with the Museum to address the need for washroom facilities through available alternatives.
- Tamarack North Centre expected to become operational in August 2026 through partnership with West Parry Sound Area municipalities.
- Organization Review – Priority items previously identified.

These are examples of continuous improvement opportunities that have been identified by staff and are in process or completed to impact 2026 and the future.

## Planning for the Future

The Town continues to invest in projects/initiatives focused on the long-term. These projects include a Waterfront Master Plan, Official Plan Review, Zoning Bylaw Update, Records Management Audit, Economic Development and Tourism Strategy, Sanitary Assimilative Capacity Study and Firm Capacity Review, and an update to the Water/Wastewater Rate Study information.

## Declining Interest Rates & Lakeland Holding Ltd. Dividends

Inflationary costs had recently declined to below 2%, at 1.6% in July 2025. Despite decreasing inflation, the impact of high inflationary factors post pandemic is still being felt on unionized labour costs which are still catching up at 3.25% for 2026 per the collective agreement. With declining inflation, the Bank of Canada has reduced the overnight interest rate, which is expected to remain consistent for the year.<sup>1</sup> As a result, the Town currently is earning 1% less in 2026 in bank accounts. In addition, Lakeland Holding Ltd. has advised that the dividend will be reduced by half in 2026 from \$311,400 to \$155,700.

## Rising Oil/ Energy Cost Impact Uncertain

At this time gas, diesel, and oil prices are budgeted relatively unchanged from 2025 budget as actual costs were approximately 91% of budget in 2025. While prices are currently experiencing a spike, the hope is that conditions will de-escalate but there is some economic uncertainty.<sup>2</sup> Other energy costs are forecasted to increase by approximately \$83,000 within the budget.

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<sup>1</sup> Interest Rate Outlook. RBC Economics, found at <https://www.rbc.com/en/economics/wp-content/uploads/sites/23/2026/03/MFUMar26.pdf>

<sup>2</sup> Canadian Analysis – Crude calculations: Assessing Canada’s vulnerability to oil prices. RBC Economics, found at <https://www.rbc.com/en/economics/canadian->

# 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 2025 was 1.6% and the union wage increase was 3.25%. The policy guideline for the operating budget is for an increase between 3.25% and 3.2% for 2026 but does not contemplate a situation where the wage increase is more than double inflation. As a result, staff targeted between 1.6% and 3.2% and the draft budget proposes an increase of 1.8%.

<b>Net Budgetary Increase</b>	<b>Tax Dollars</b>	<b>% Increase</b>
Town Operations	(\$151,905)	(1.1%)
OPP Policing costs	\$254,043	1.8%
Lakeland Holding Ltd. Dividend Reduction	\$155,700	1.1%
<b>Total Operating Levy</b>	<b>\$257,838</b>	<b>1.8%</b>

In 2026, the Ontario Provincial Police levy increased by \$254k. This increase alone makes up the majority of the levy increase. The Ontario Provincial Police Levy was to pass on an increase of \$507k more for the 2026 budget but it was reduced to \$254k as the payable amount was capped for the year. Other budget cost impacts and reductions to investment income have been offset through the increased Ontario Municipal Partnership Fund (OMPF) grant, user fee, and other facility rental revenues.

To put the operating budget into context for the residents, every additional \$143,244 added to the operating budget is approximately equal to a 1% increase in property taxes. The Town’s total operating budget is approximately \$43 million. The budget is funded by user fees and various other revenues (72%) with property taxation providing the balance of the funding (28%).

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[analysis/featured-analysis/insights/crude-calculations-assessing-canadas-vulnerability-to-oil-prices-2/](#)

Net of taxation from assessment growth of \$48,156, \$257,838 in property taxation is required for the 2026 operating budget. The increase to the operating budget is 1.8% (net of growth).

## Capital Budget Overview

The Town's Asset Management Plan identifies the average annual capital requirement is \$17.7 million and like many municipalities there is an infrastructure gap is \$11.1 million in consistent funding sources. To address the gap, a recommendation was brought forward to continue to allocate a 1.8% average annual tax change towards tax-funded assets over 20 years which will achieve 75% funding. Despite the infrastructure gap, the Town has been able to invest approximately \$19 million in the 2026 capital budget which exceeds the average annual capital requirement per the plan, because of successful applications for grant funding. Federal and provincial grants total \$9.9 million.

In addition to the operating budget requirement, Council has a policy of increasing taxes annually by 1.8% to fund infrastructure (\$257,838) through the dedicated capital levy. The draft capital budget does not require taxation funding beyond what is funded by the annual capital levy.

Some highlights of this year's capital budget include upgrades/rehabilitation of the Sewage Treatment Plant tertiary treatment units costing \$9.8 million (\$7.16 million funded under Health and Safety Water Stream), \$200k investment into sidewalk improvements, \$809k allocated to the annual paving program, and \$350k planned for improvements to stormwater. The Water Plant Roofing project is budgeted for \$500k and \$375k allocated towards Enterprise Resource Planning Software. Major works at Pumpstation 2, near Champagne Street, continue (\$1.27 million additional required per the tender awarded in 2025). The new pump station will support 2,441 infill residential units in the Town of Parry Sound. Repairs at the Corner of Wood/Isabella extension (Isabella to Marion) continue with \$2.37 million additional for expansion of the scope to include Isabella across the St. Charles train crossing, Isabella Street from St. Charles crossing to Winnifred Avenue (now includes water/wastewater) per the bid accepted back in April 2025.

## Conclusion

The increase is approximately \$58.64/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 61.5% of your property tax bill, 25.3% funds district level services/external levies and approximately 13.2% is collected for the province for education.

The 2026 draft budget represents a responsible balance between various competing interests with limited resources available and continues to support the Town's strategic direction. The year's budget impact remains low at 1.8% for operating and 1.8% for infrastructure, for a total increase of 3.6%. 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.

Respectfully submitted,

*The Chief Administrative Officer and the Senior Leadership Team*

Town of Parry Sound



TOWN OF  
*Parry Sound*

**Overview**

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# 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.

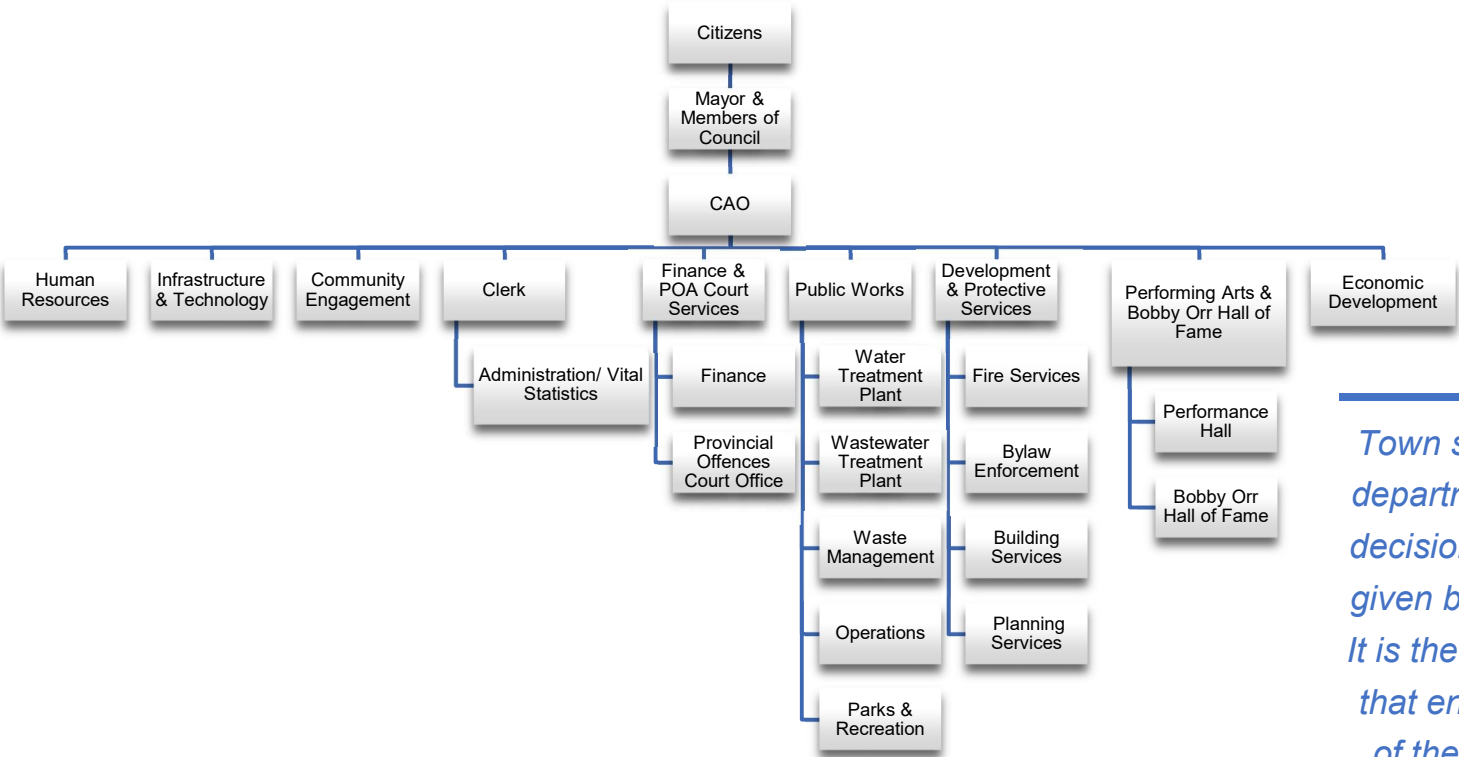


Parry Sound is rich in arts, culture and heritage. The Charles W. Stockey Centre for the Performing Arts and the Bobby Orr Hall of Fame are home to the international summer music festival, the Festival of the Sound. The Hall of Fame pays tribute to Parry Sound hockey hero, Bobby Orr.

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.




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*Town staff work within various departments to ensure that the decisions made, and directions given by Council are executed. It is the work and efforts of staff that ensure the administration of the Town’s programs and services*

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# 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.



**C**ollaboration

### Vision

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



**H**onesty

### 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.



**A**ccountability

### 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.



**R**espect



**T**ransparency

## 2020-2030 Strategic Priorities



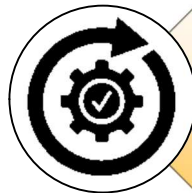
### **Economic Growth**

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**

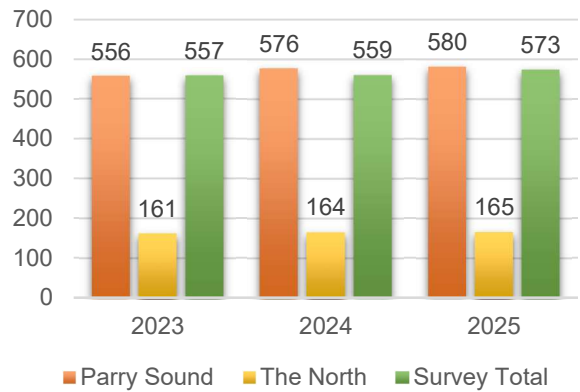
Socio-economic indicators assist a municipality providing insight into its ability to generate revenue relative to the municipality's demand for public services.

## 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 7,602 people.

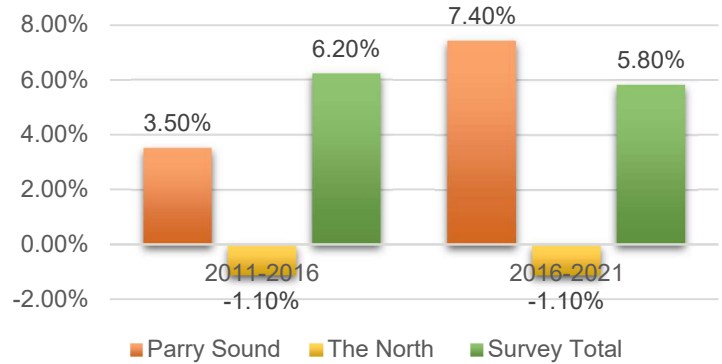
Population Density per sq. km



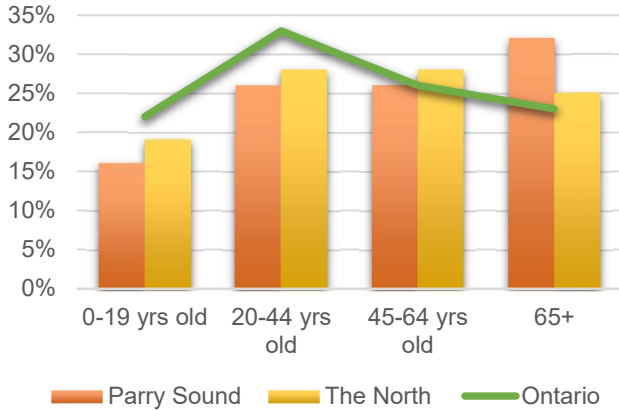
## Population Growth & Age Demographics

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.

Population Growth



### Age Demographics



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 19%, 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.

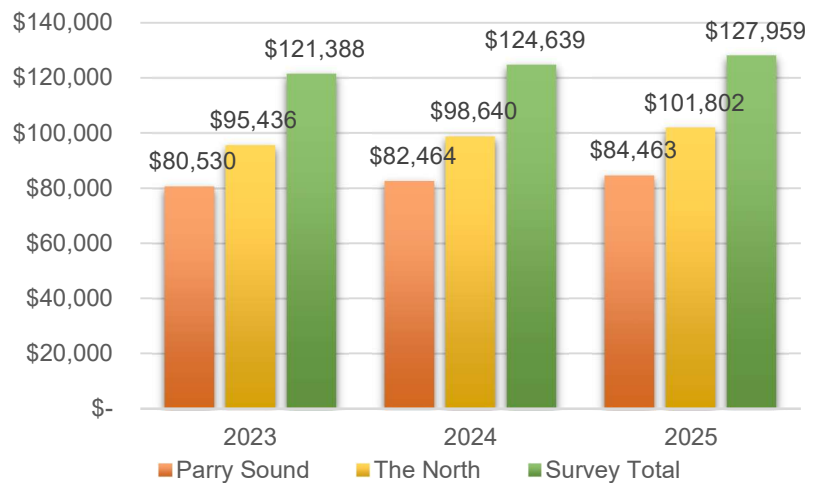
### Average Household Income

The Town’s average 2025 estimated household income is \$84,463 which is \$17,339 lower than the Northern average, and \$43,496 lower than the survey average.

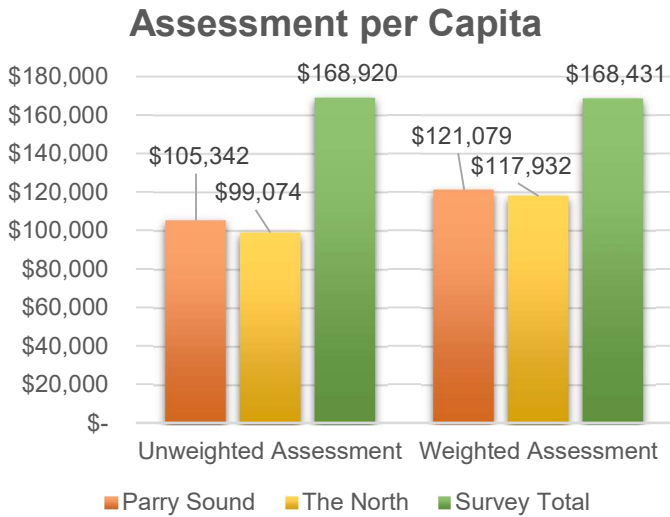
The Town continues to experience the pressures to ensure that tax levels are affordable for ratepayers, while still providing the expected programs and established levels of service while moving our community forward.

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

### Average Household Income



# 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 61.7% 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	73.9%	64.3%	-13.0%
Survey Total	76.7%	75.2%	-0.10%

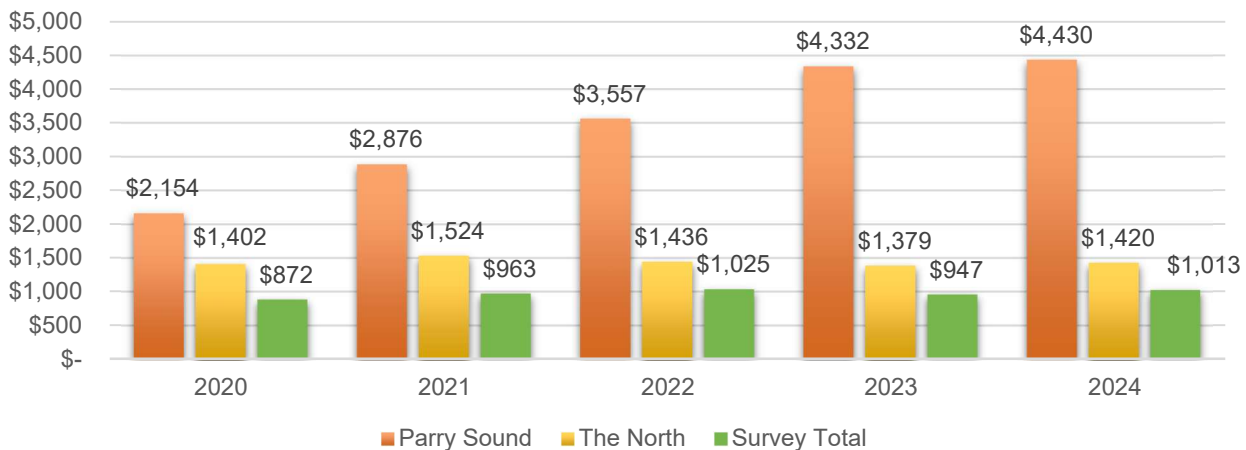
## Financial Indicators

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 per Capita**



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

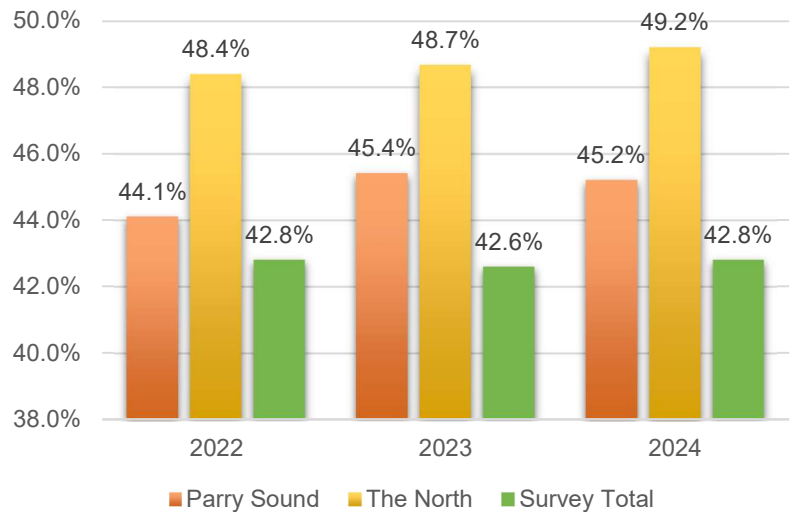
The Town has a healthy financial position when compared with the survey total average, and the Northern participants.

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.

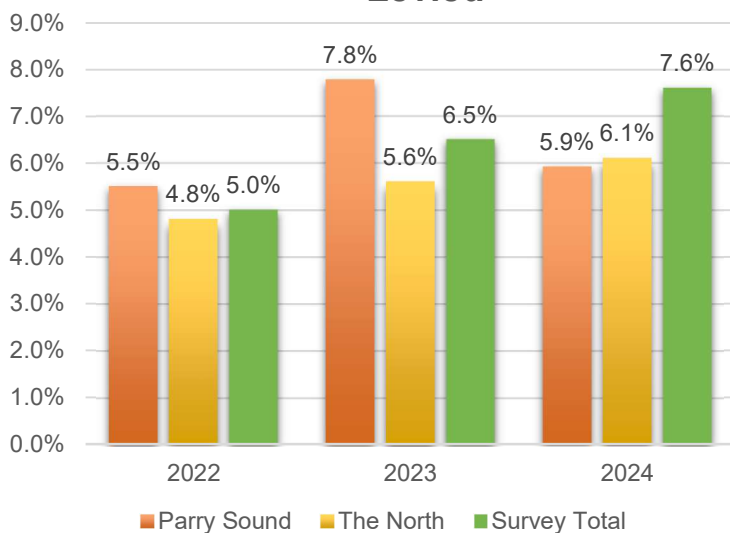
**Total Asset Consumption Ratio**



## Vulnerability

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

**Taxes Receivable as a % of Taxes Levied**



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.

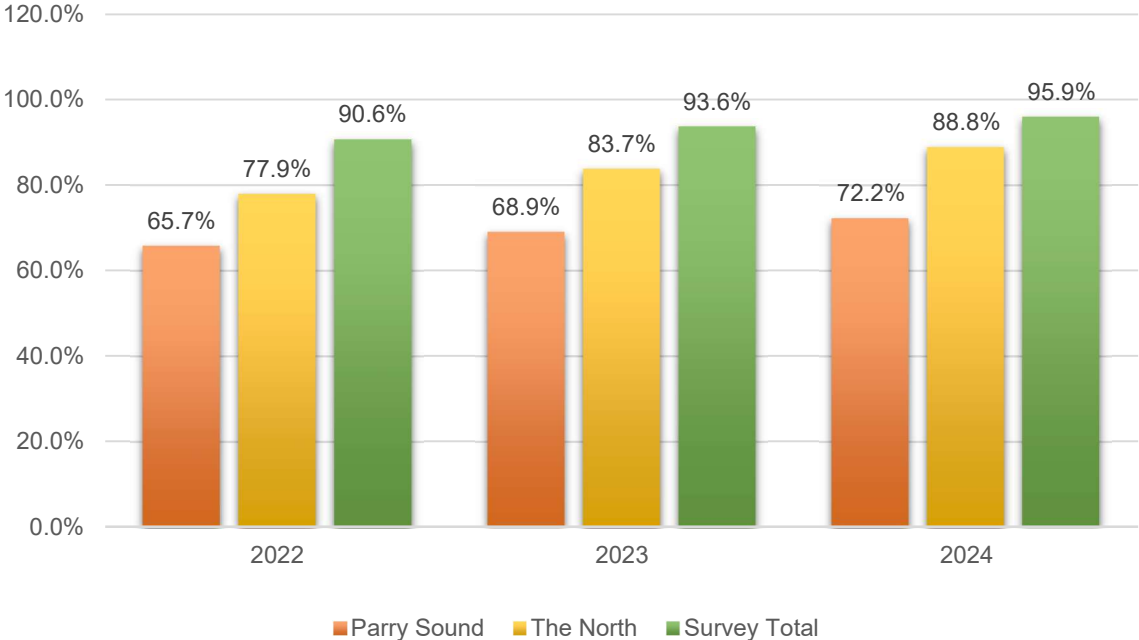
In 2024, the Town initiated collection procedures for overdue accounts more than 3 years in arrears. We are continuing to proactively manage these balances into 2025 and 2026 by initiating these collections 1 year earlier (2 years in arrears).

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.

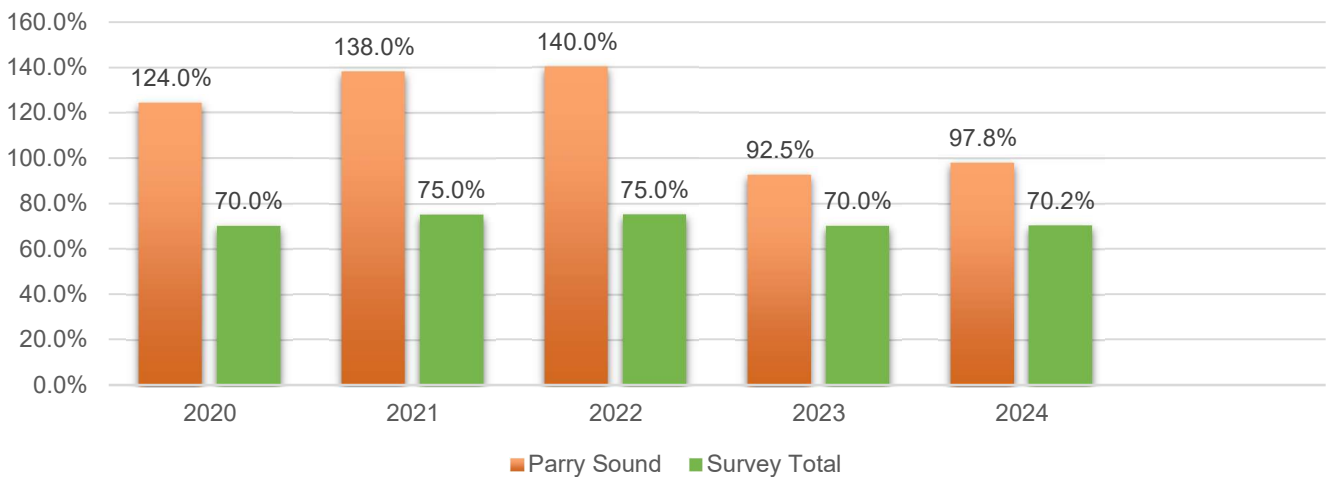
There are two types of **reserve funds**:

- **Obligatory:** required by legislation or agreement to be maintained in a segregated manner from the general revenues of the Town. Currently the obligatory funds are:
  - Development Charges
  - Subdivider Contributions
  - 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**



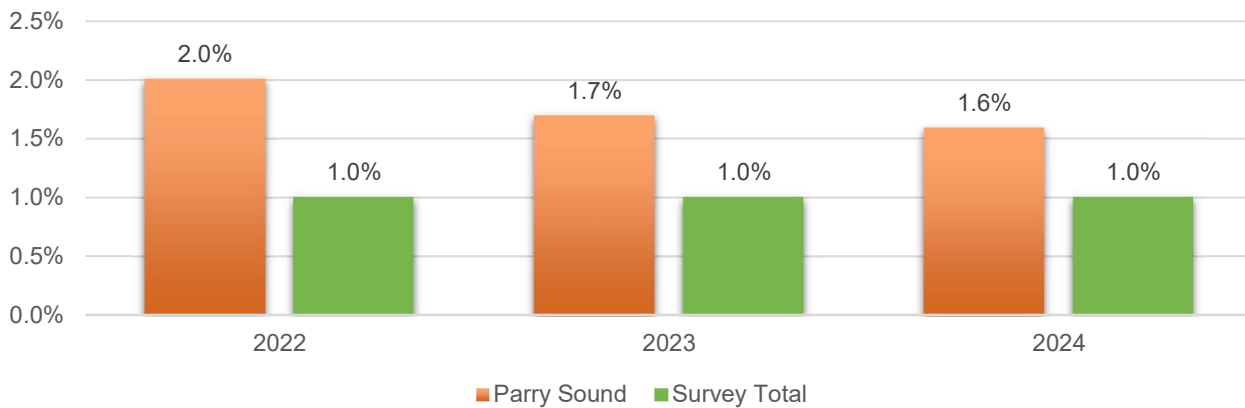
Parry Sound has significantly higher reserve balances when compared to the survey average. It is important to note, that while the Town does have strong reserves, the comparison to other municipalities may be skewed by the existence of reserves that are not for “Town only use”, such as the Land Ambulance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

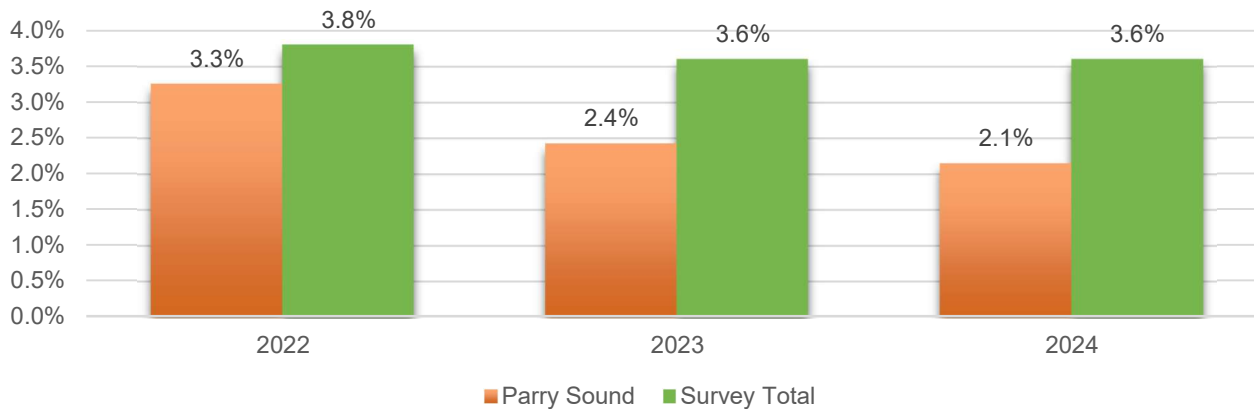
## Debt

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 Interest as a % of Own Source Revenue



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

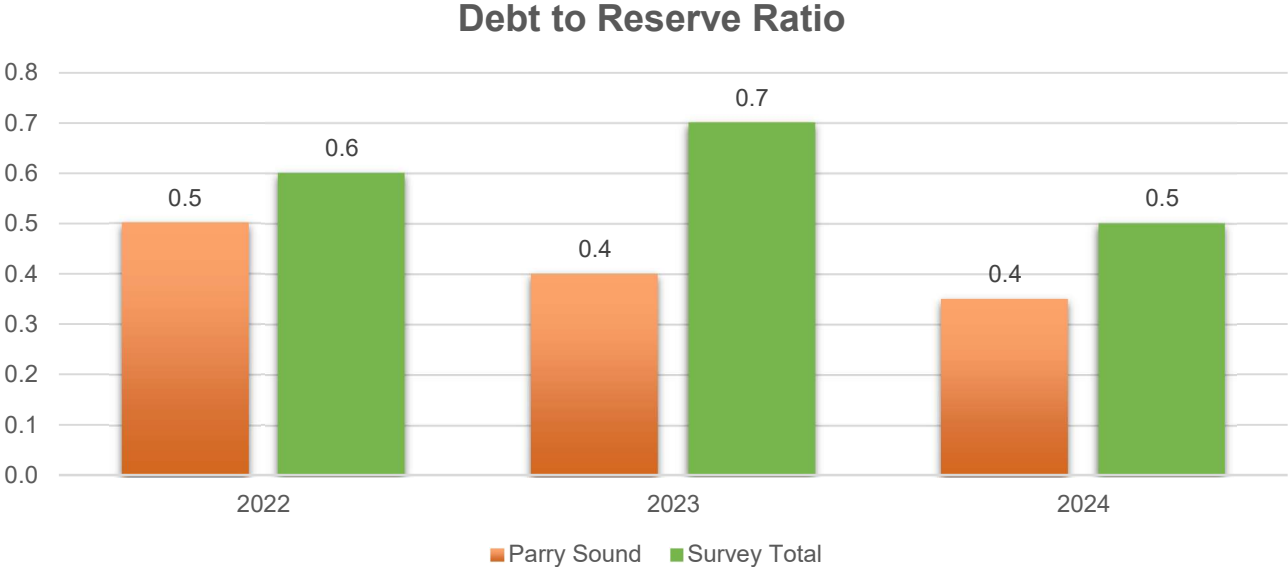


As indicated above, the Town's tax debt charges are declining in the direction of the survey average. The figures above do not consider the debt incurred for water and wastewater related infrastructure.

The Town’s debt to reserve ratio was 0.4 in 2024 and has been declining. It is below the survey average of 0.5. This is as a result of the Town’s healthy reserve balances and no new debt.

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.

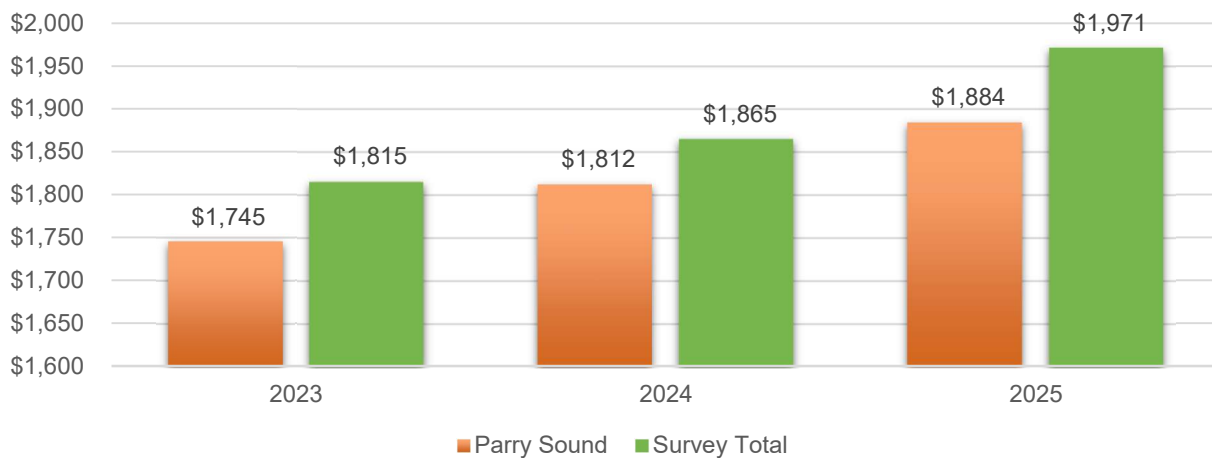
Per BMA, there are many different reasons that net municipal expenditures per capita may vary. They are:

- Different service levels
- Variations in the types of services
- Different methods of providing services
- Different residential/non-residential 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:

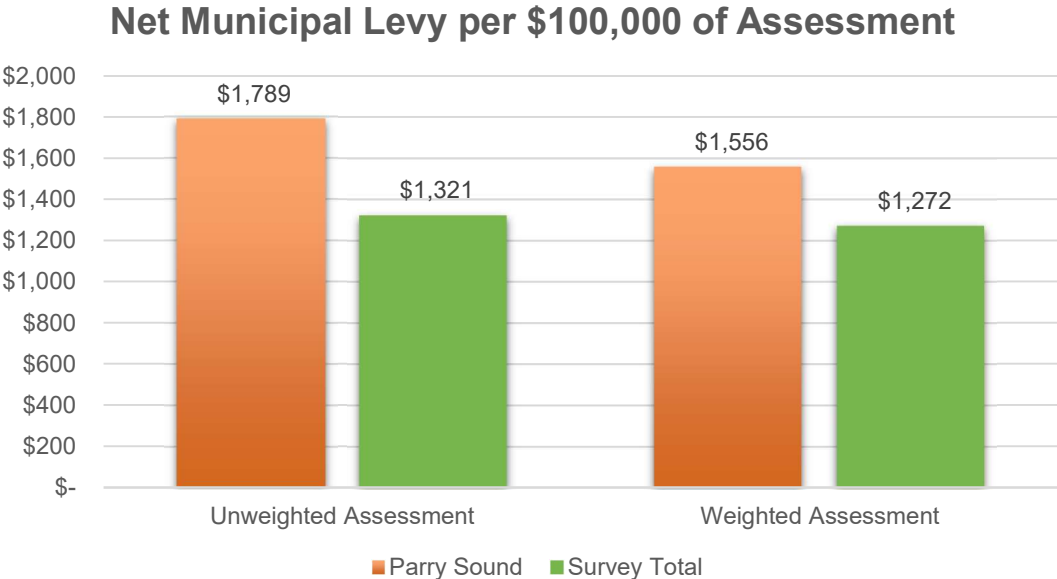
- The introduction in 2017 of a dedicated amount for capital investment (per 2016 Asset Management Plan);
- Increase in the costs of providing the services due to inflationary factors and the pandemic;
- Service level improvements that have been introduced

**Net Municipal Levy Per Capita**



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.



<b>Community</b>	<b>Total Weighted Assessment (2024)</b>	<b>Population per BMA Study (2024)</b>	<b>Net Municipal Levy/Capita</b>	<b>Population Density per km<sup>2</sup></b>	<b>Land Area (km<sup>2</sup>)</b>	<b>Net Municipal Levy/\$100,000 Weighted Assessment</b>
Parry Sound	\$876,152,958	7,602	1,884	584	13	1,556
Huntsville	\$4,610,691,845	23,260	2,091	33	705	1,020
Bracebridge	\$3,616,110,558	19,136	2,176	31	615	1,120

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.

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TOWN OF  
*Parry Sound*  
Supporting Our Community

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## Summary of Changes to Net Levy by Divisions

	2025 Budget	2026 Budget	Dollar Change	Percent Change
<b>Mayor and Council</b>	\$337,196	\$339,450	\$2,254	0.67%
<b>Office of the Chief Administrative Officer</b>				
Office of the Chief Administrative Officer	(2,280,740)	(2,483,803)	(203,063.00)	8.90%
Information Technology	472,409	465,828	(6,581.00)	-1.39%
Economic Development	318,709	289,988	(28,721.00)	-9.01%
<b>Development &amp; Protection Services</b>				
Emergency & Protective Services	5,400	5,400	-	-
Fire Services	996,795	1,007,345	10,550.00	1.06%
By-law Enforcement	268,361	308,159	39,798.00	14.83%
Building	72,647	0	(72,647.00)	-100.00%
Planning	395,718	281,620	(114,098.00)	-28.83%
Development	50,815	142,070	91,255.00	179.58%
<b>Public Works &amp; Recreation</b>				
Transportation Operations	2,385,684	2,535,394	149,710.00	6.28%
Winter Control	852,335	905,975	53,640.00	6.29%
Storm Water Control	411,031	414,112	3,081.00	0.75%
Waste Management	844,136	920,602	76,466.00	9.06%
Cemetery	183,446	166,098	(17,348.00)	-9.46%
Municipal Office	204,688	203,719	(969.00)	-0.47%
Bobby Orr Community Centre	580,002	574,680	(5,322.00)	-0.92%
Parks and Recreation	1,162,964	1,135,229	(27,735.00)	-2.38%
<b>Finance Department</b>	393,421	434,609	41,188.00	10.47%
<b>Subtotal Town Operations</b>	<b>\$7,655,017</b>	<b>\$7,646,475</b>	<b>(\$8,542)</b>	<b>-0.11%</b>
<b>External Levies/Boards/District Services</b>				
Health Unit	200,693	208,557	7,864	3.92%
Town Contribution – Land Ambulance	318,970	336,744	17,774	5.57%
Home for the Aged	86,414	87,879	1,465	1.70%
Seniors	5,000	5,000	-	-
DSSAB	363,417	383,687	20,270	5.58%
Library	349,915	363,912	13,997	4.00%
Museum	47,000	49,000	2,000	4.26%
Town Contribution - Stockey	368,207	395,306	27,099	7.36%
OPP	2,163,020	2,380,735	217,715	10.07%
Policing Services Board	2,500	3,500	1,000	40.00%
Airport	12,400	11,450	(950)	-7.66%
PS Area Industrial Park	15,650	15,652	2	0.01%
911 Levy	3,800	3,800	-	-

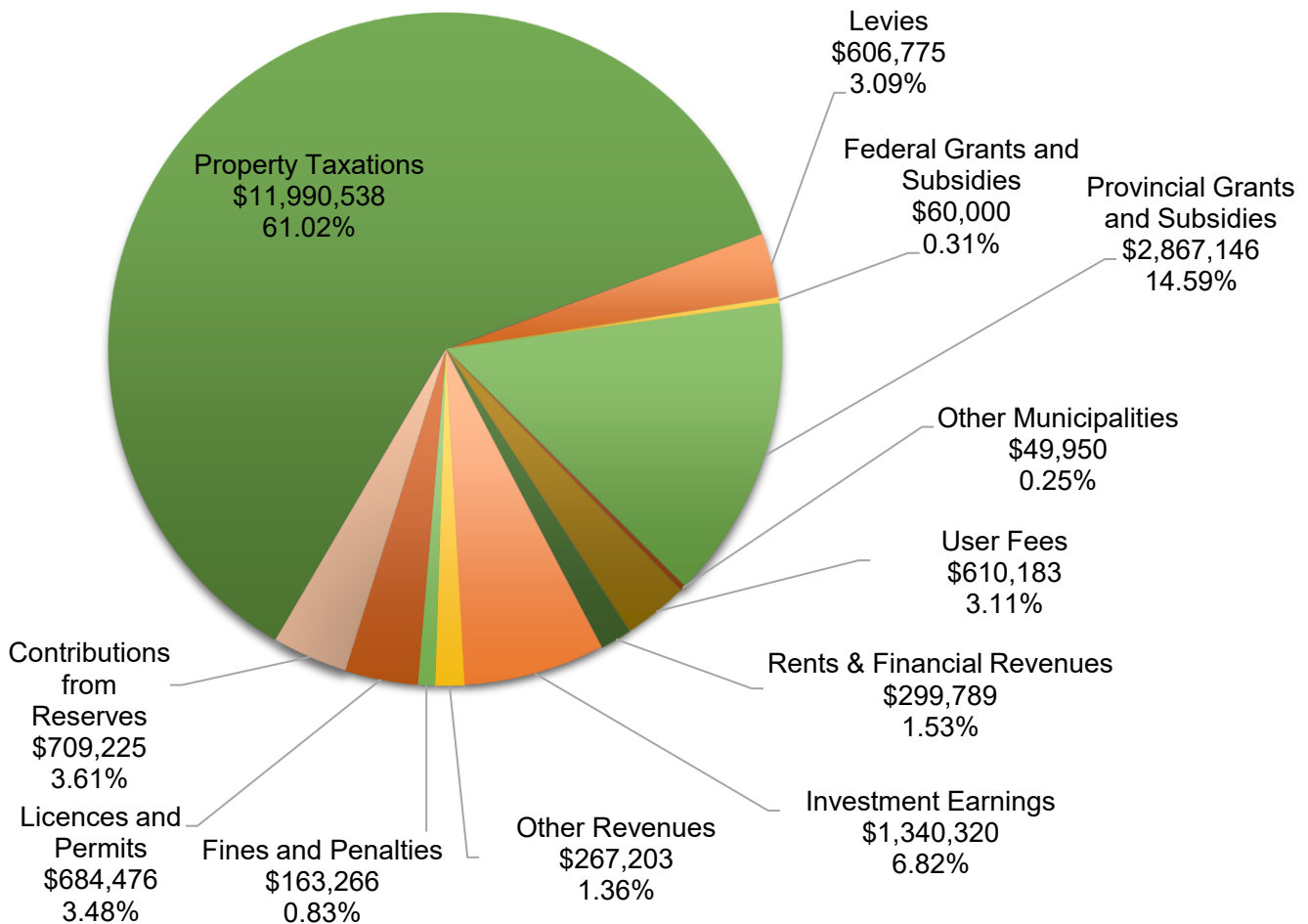
	<b>2025 Budget</b>	<b>2026 Budget</b>	<b>Dollar Change</b>	<b>Percent Change</b>
MPAC Property Assess Levy	\$96,168	\$98,841	\$2,673	2.78%
<b>Subtotal External Levies/Boards/District Services</b>	<b>\$4,033,154</b>	<b>\$4,344,063</b>	<b>\$310,909</b>	<b>7.71%</b>
<b>Total Operating Levy Required</b>	<b>\$11,688,171</b>	<b>\$11,990,538</b>	<b>\$302,367</b>	<b>2.59%</b>

# Operating Budget

## Property Tax Supported Operations

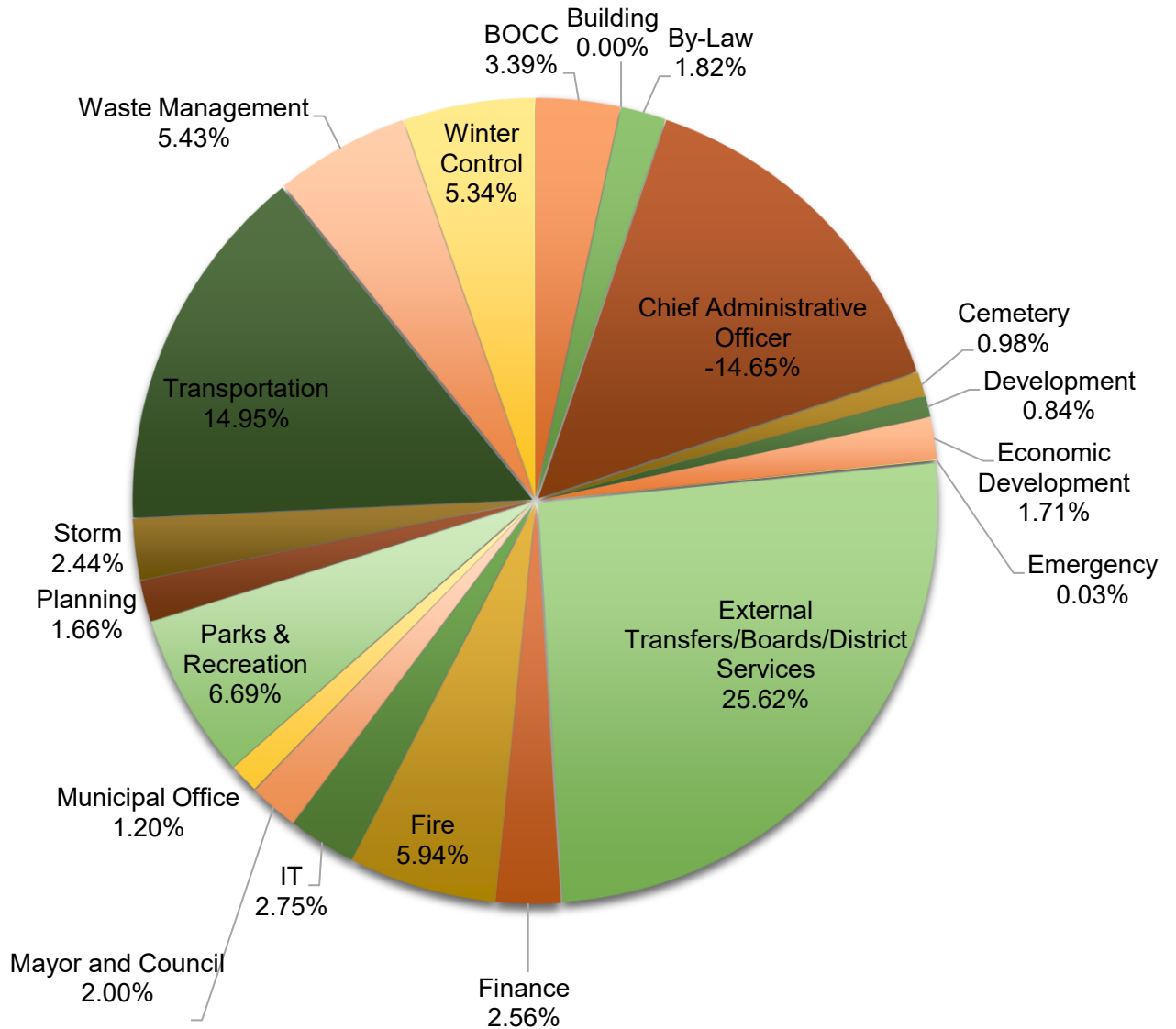
Most of the Town’s operations are supported to some degree from property taxes. Each year staff consider various revenue sources available, as well as the operating requirements of the Town to determine what needs to be raised through tax levies.

The proposed budget to Council has a total of \$19,648,871 in tax supported operating expenses. There is anticipated revenue of \$7,658,333 from other sources, including Provincial and Federal funding, user fees, investments, and contributions from reserves. The remaining \$11,990,538 must be raised from property taxes.



## 2026 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.

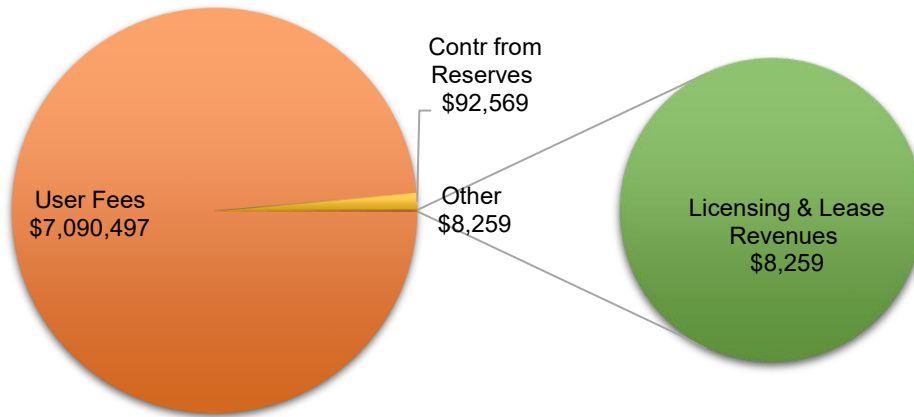


\*General Government includes Ontario Municipal Partnership Fund grant revenues of \$2.66 million.

# 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

	2025 Budget	2026 Budget	Dollar Change	Percent Change
Revenues	\$6,965,491	\$7,098,756	\$133,265	2%
Expenses Less Reserve Transfers	\$4,808,818	\$5,285,827	\$477,009	10%
Net Transfers to Reserve	\$2,156,673	\$1,812,929	(\$343,744)	(16%)

## Highlights

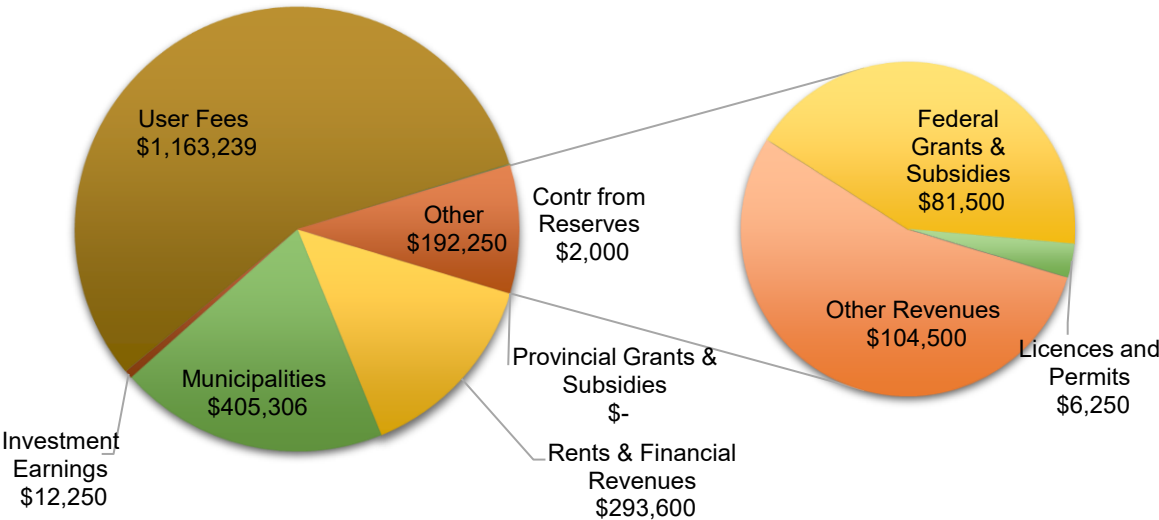
- Expenses increase for an assimilative capacity study at the wastewater treatment plant budgeted at \$150,000 and \$60,000 for tank cleaning at the wastewater treatment plant to remove debris in the aeration tank.
- We continue to invest in the inflow and infiltration reduction program at \$70,000 which was not in the original rate study but necessary to address capacity constraints.

- These additional studies and works impact the transfers to reserve and expenses with less being saved for future capital to address lifecycle and future planning activities for the year.
- Recommendations of the water and wastewater capacity study are included in the 2026 budget.
- Inflation is outpacing the 2% rate increases recommended in the rate study in these departments. Costs have increased 4% without the additional studies and lifecycle maintenance items. The collective agreement increase is 3.25% for 2026.
- The Water and Sewer Rate Study is scheduled for review in 2026.

### 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

<b>2025 Budget</b>	<b>2026 Budget</b>	<b>Dollar Change</b>	<b>Percent Change</b>
\$1,778,307	\$2,068,645	\$290,338	16.00%

### Highlights

- While ticket fees have gone up, so have Artist settlements by \$240,500 and Artist guarantees by \$5,000.
- The cost of garbage removal has increased by approximately \$12,500 and the cost of utilities by \$10,000.
- Salary increases for non-union staff to date of 1.8% per the consumer price index at October 2025 per By-law 2024-7447.
- The information technology internal allocation has increased by approximately \$10,000.

### 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 are predominantly fines, however there is some income from transcript orders.

### Budget Change

<b>2025 Budget</b>	<b>2026 Budget</b>	<b>Dollar Change</b>	<b>Percent Change</b>
\$ 901,477	\$ 878,530	(\$ 22,947)	(2.54%)

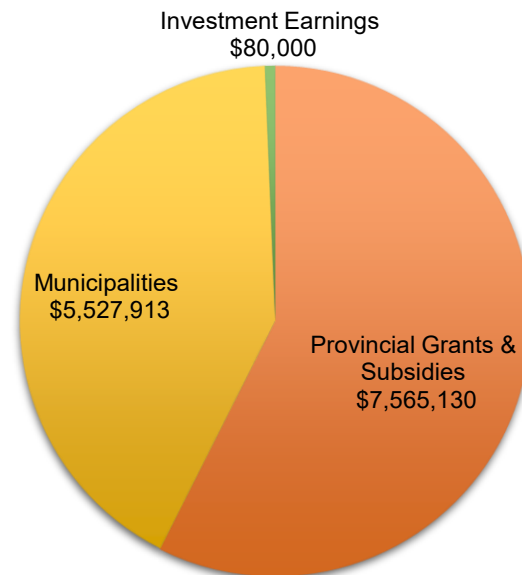
### Highlights

- Ticket issuance continues to decline per the trend over a number of years.

- Partnership distributions of ticket revenues are significantly decreased by approximately 77% in this year’s budget or by \$70k.
- While tickets are reduced, more lengthy trials are being held in court and costs continue for the most part.

## 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 recommended by the EMS Advisory Committee.



## Budget Change

2025 Budget	2026 Budget	Dollar Change	Percent Change
\$12,655,244	\$13,173,043	\$517,799	4.1%

## Highlights

- Increase to current contract with West Parry Sound Health Centre for Land Ambulance Services - \$494,354
- 6.5% Increase to the municipal levy requirement, allocated to all municipalities based on weighted assessment.
- Fully funded paramedicine program continuing to operate in 2026 – \$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 2026. The province is undergoing a legislative review. MPAC's (Municipal Property Assessment Corporation) typically conducts assessment updates based on market value on a 4-year cycle. Property assessments for the 2026 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 0.34% from 2025 to 2026. In the absence of any assessment updates causing phase-in or decreases, this represents the Town's assessment growth.

**\$14,324,350 (2025 taxation revenues) x 0.33618% = \$48,156 in taxation from assessment growth**

Whereas the 2026 budget requires a total of \$14,888,182 and \$48,156 is generated from assessment growth;

**Therefore, the Town needs to raise an additional \$257,838 for Town operations and \$257,838 for infrastructure for a total of \$515,676.**

### 2026 Levy Increase

To raise the required additional \$515,676, an increase of 1.8% for operations and 1.8% for infrastructure is necessary for a total increase of 3.6% over 2025 property taxation (net growth).

### Impact to the Average Taxpayer

In 2026, 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.

## **2025**

$\$100,000 \times 0.01628909$  (2025 rate) = \$1,628.91

## **2026 Increase**

$\$1,628.91 \times 0.036$  (increase) = \$58.64 / 12 = \$4.89 per month

## **The Results**

The taxpayer will pay \$58.64 more per year or \$4.89 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	Budget Impact	Change to Tax Rates	Tax Impact <sup>1</sup>
Capital Budget						
1.	Kinsmen Park Dugout Shelters	No	Recreation & Culture	\$ 30,000	0.209%	\$3.41
Operating Budget						
2.	Increase in contribution to the Public Library	Yes	External Transfers /Boards/ District Services	\$13,997	0.098%	\$1.59
3.	Increase in contribution to the Museum on Tower Hill	Yes	External Transfers /Boards/ District Services	\$2,000	0.014%	\$0.23

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

	Description	Included in Proposed Budget	Budget Section	Budget Impact	Change to Tax Rates	Tax Impact <sup>1</sup>
4.	Northern Med./Doctor Recruitment (Same as 2025-no request)	Yes	Mayor & Council	\$ 7,000	0.049%	\$0.80
5.	Parry Sound Seniors Club (Same as 2025)	Yes	External Transfers /Boards/ District Services	\$ 5,000	0.035%	\$0.57
6.	Park to Park (Same as 2025)	Yes	External Transfers /Boards/ District Services	\$6,000	0.042%	\$0.68
7.	DBA contribution for events (Same as 2025)	Yes	Economic Development	\$27,000	0.188%	\$3.07
8.	Chamber of Commerce Contribution (Increase \$820)	Yes	Mayor & Council	\$8,800	0.061%	\$1.00
<b>Grand Total</b>				<b>\$99,797</b>	<b>0.697%</b>	<b>\$11.35</b>

Applicable correspondence has been attached for your review and consideration where available. In addition, Council has \$2,000 available for unplanned donations throughout the year.

**From:** [Parry Sound Youth Baseball](#)  
**To:** [April McNamara](#)  
**Subject:** Covered dugouts  
**Date:** February 4, 2026 5:21:56 PM

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Good afternoon April!

Hope your winter is going well. Just emailing in hopes of potentially getting our dugouts covered this year?

I know they'd be appreciated for our slightly rainy days and the kids would hugely benefit with a break from the sun on those really hot summer days.

Thanks, and hope to hear back soon!

Dustin Dupuis

Parry Sound Youth Baseball

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Links contained in this email have been replaced. If you click on a link in the email above, the link will be analyzed for known threats. If a known threat is found, you will not be able to proceed to the destination. If suspicious content is detected, you will see a warning.

December 16, 2025



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 2026 Budget***

The Parry Sound Public Library is dedicated to enriching the quality of life in the Town of Parry Sound and our contracting municipalities. We strive to support the Town of Parry Sound's Strategic Action Plan by sharing similar goals in our new 2025-2029 Strategic Plan, such as providing residents with an Increase in Recreational Activities and Building Community Pride.

Libraries are much more than a repository of books – our low-cost and no-cost programming and access to a wide range of materials serves to promote equity and inclusion. Our services such as faxing, photocopying, and mute boxes for Zoom calls support those who work from a home office, small business owners, and job seekers.

As our primary supporter, we are requesting a total of \$363,911.50 from the Town of Parry Sound for the year 2026. This amount includes a four percent increase from last year. This increase is the result of our cost-of-living increases, continued pay equity adjustments, as well as increasing costs for hydro, insurance, and the annual audit. We are also asking the Town to contribute \$4,500 towards the purchase of books and related materials for the public. The Library will also continue to pursue grants and donations for funding whenever possible, with the majority of the book budget being supplied by the CC Johnson Bequest. Please see the detailed budget provided.

We look forward to another year working closely with the Town of Parry Sound to support our vibrant and growing community.

Sincerely,

Selena Martens, CEO  
Parry Sound Public Library

CC: Board of Directors

**A Visit Will Get You Thinking**

2025 Budget		2025 Actuals (as of August 31 2025)		2026 Budget	
<b>Income</b>		<b>Income</b>		<b>Income</b>	
400 · Town of Parry Sound	349,914.90	400 · Town of Parry Sound	349,914.90	400 · Town of Parry Sound	363,911.50 4% increase
<b>401x · Contracting Municipalities</b>		<b>401x · Contracting Municipalities</b>		<b>401x · Contracting Municipalities</b>	
401 - A · Carling (PLOG \$7,223)	50,281.10 contract	401 - A · Carling (PLOG \$7,223)	50,281.10 contract	401 - A · Carling (PLOG \$7,223)	50,281.10 contract
401 - B · The Archipelago (PLOG \$15,07	33,105.45 contract	401 - B · The Archipelago (PLOG \$15,07	33,105.45 contract	401 - B · The Archipelago (PLOG \$15,07	33,105.45 contract
401 - C · McDougall (PLOG \$7,349)	50,386.12 contract	401 - C · McDougall (PLOG \$7,349)	50,386.12 contract	401 - C · McDougall (PLOG \$7,349)	50,386.12 contract
<b>Total 401x · Contracting Municipalities</b>	<b>133,772.67</b>	<b>Total 401x · Contracting Municipalities</b>	<b>133,772.67</b>	<b>Total 401x · Contracting Municipalities</b>	<b>133,772.67</b>
402 · Special Grants - Non-Government	1,000.00 postage expense	402 · Special Grants - Non-Government	2,123.10	402 · Special Grants - Non-Government	1,000.00 postage expense
407 · Connectivity	1,428.00	407 · Connectivity	1,428.00	407 · Connectivity	1,428.00
410 · Prov Library Operating Grant	13,493.00	410 · Prov Library Operating Grant	0.00	410 · Prov Library Operating Grant	13,493.00
412 · Province of Ont. - Pay Equity	1,597.00	412 · Province of Ont. - Pay Equity	0.00	412 · Province of Ont. - Pay Equity	1,597.00
415 · Transfer from Bequest Fund	17,380.00	415 · Transfer from Bequest Fund	0.00	415 · Transfer from Bequest Fund	10,000.00 books
422 · Cafe/Shop Revenue	2,000.00	422 · Cafe/Shop Revenue	1,125.75	422 · Cafe/Shop Revenue	2,000.00
425 · Auditorium rental	600.00	425 · Auditorium rental	660.00	425 · Auditorium rental	1,000.00
426 · Equipment Rental	50.00	426 · Equipment Rental	50.00	426 · Equipment Rental	50.00
435 · Photocopies & Fax	7,500.00	435 · Photocopies & Fax	5,907.15	435 · Photocopies & Fax	7,000.00
435 B - 3D Printer Revenue	25.00	435 B - 3D Printer Revenue	46.40	435 B - 3D Printer Revenue	50.00
440 · Fines	1,000.00	440 · Fines	735.20	440 · Fines	1,000.00
445 · Donations - Used Books	300.00	445 · Donations - Used Books	734.15	445 · Donations - Used Books	800.00
452 · Non-Resident memberships	715.00	452 · Non-Resident memberships	720.00	452 · Non-Resident memberships	755.00
455 · Interest Income	7,000.00	455 · Interest Income	4,012.27	455 · Interest Income	5,000.00
458 · Adopt-a-Book/Honor	1,000.00	458 · Adopt-a-Book/Honor	830.15	458 · Adopt-a-Book/Honor	500.00 matches expense
<b>460 · Donations</b>		<b>460 · Donations</b>		<b>460 · Donations</b>	
416 · Donations - Adult Programs	50.01	416 · Donations - Adult Programs		416 · Donations - Adult Programs	50.00
418 · Donations - Children's Programs	200.00	418 · Donations - Children's Programs	187.95	418 · Donations - Children's Programs	200.00
418b · Donations - Computers	0.00	418b · Donations - Computers	0.00	418b · Donations - Computers	50.00
460 · Donations - Other	5,000.00	460 · Donations - Other	7,025.19	460 · Donations - General	4,700.00
<b>Total 460 · Donations</b>	<b>5,250.01</b>	<b>Total 460 · Donations</b>	<b>7,213.14</b>	<b>Total 460 · Donations</b>	<b>5,000.00</b>
484 · Fundraiser - Kids' Portal	500.00	484 · Fundraiser - Kids' Portal	6.00	484 · Fundraiser - Elevating Minds	500.00
484B - Fundraiser - Library Swag	500.00	484B - Fundraiser - Library Swag	678.75	484B - Fundraiser - Library Swag	500.00
490 - Transfer from Reserve (Capital)	5,500.00	490 - Transfer from Reserve (Capital)	0.00	490 - Transfer from Reserve (Capital)	7,500.00 Replacing/updating computers
495 · Miscellaneous Income	0.00	495 · Miscellaneous Income	0.00	495 · Miscellaneous Income	0.00
496 · Cash Over/Short	0.00	496 · Cash Over/Short		496 · Cash Over/Short	0.00
<b>Total Income</b>	<b>550,525.58</b>	<b>Total Income</b>	<b>509,957.63</b>	<b>Total Income</b>	<b>556,857.17</b>
<b>Expense</b>		<b>Expense</b>		<b>Expense</b>	
<b>OPERATIONAL EXPENSE</b>		<b>OPERATIONAL EXPENSE</b>		<b>OPERATIONAL EXPENSE</b>	
500 · Payroll Expenses	447,271.00	500 · Payroll Expenses	280,816.39	500 · Payroll Expenses	449,476.00 COLA increases; Pay Equity grid movements
507 · Internet	1,500.00	507 · Internet	989.12	507 · Internet	1,500.00
510 · Advertising	0.00	510 · Advertising	0.00	510 · Advertising	0.00
510a · Community Networking	250.00	510a · Community Networking	183.17	510a · Community Networking	225.00
<b>511 · Programming</b>		<b>511 · Programming</b>		<b>511 · Programming</b>	
511AA · Children's Programming	1,000.00	511AA · Children's Programming	322.38	511AA · Children's Programming	1,000.00
511b · Adult Programming	1,000.00	511b · Adult Programming	51.02	511b · Adult Programming	1,000.00
<b>Total 511 · Programming</b>	<b>2,000.00</b>	<b>Total 511 · Programming</b>	<b>373.40</b>	<b>Total 511 · Programming</b>	<b>2,000.00</b>
514 · Association Memberships	275.00	514 · Association Memberships	275.00	514 · Association Memberships	150.00
515 · Auditing	7,785.17	515 · Auditing	7,622.11	515 · Auditing	8,384.00 budgeting 10 % increase from 2025 actual
520 · Banking	1,028.00	520 · Banking	346.00	520 · Banking	516.00 INTERAC \$11/month; EFT \$32/month)
521 · Fundraising Expense (Kids Portal)	1,000.00	521 · Fundraising Expense	394.81	521 · Fundraising Expense	500.00
522 · Cafe/Shop Expense	1,000.00	522 · Cafe/Shop Expense	93.16	522 · Cafe/Shop Expense	500.00
524 · Training/Conferences	0.00	524 · Training/Conferences	0.00	524 · Training/Conferences	0.00
525 · Staff Education Excel Courses	2,000.00	525 · Staff Education Excel Courses	101.76	525 · Staff Education Excel Courses	300.00 professional development
526 · mileage	100.00	526 · mileage	0.00	526 · mileage	100.00
545 · Miscellaneous Expenditure	0.00	545 · Miscellaneous Expenditure	0.00	545 · Miscellaneous Expenditure	0.00
546 · Computer Maint/Software support	4,000.00	546 · Computer Maint/Software support	2,493.82	546 · Computer Maint/Software support	4,000.00 Domain \$70, Microsoft 365 \$1,143, Zoom \$226, Wix \$303, ADOBE \$624, Quickbooks \$1,536
546B · Computer Maint/IT Support	1,000.00	546B · Computer Maint/IT Support	0.00	546B · Computer Maint/IT Support	800.00
547 · Professional Consulting	500.00	547 · Professional Consulting	4,431.65	547 · Professional Consulting	600.00
548 · JASI	1,394.97	548 · JASI	1,450.77	548 · JASI	1,720.00 information from OLS

553 - Cancopy/Access Lic.	179.10		553 - Cancopy/Access Lic.	179.10		553 - Cancopy/Access Lic.	179.10	same as 2025
555 - Photocopying Maintenance	2,528.11		555 - Photocopying Maintenance	1,877.45		555 - Photocopying Maintenance	4,095.00	2024 was \$3401; new machine w/ higher lease rate quote of \$120/month PLUS Near North (maintenance) was \$2654 in 2024
556 - Photocopy Exp - PAPER	350.00		556 - Photocopy Exp - PAPER	412.58		556 - Photocopy Exp - PAPER	650.00	
556B - 3D Printer Expense			556B - 3D Printer Expense	0.00		556B - 3D Printer Expense	0.00	
560 - Books			560 - Books			560 - Books		
560 - B - Periodicals	500.00		560 - B - Periodicals	362.16		560 - B - Periodicals	500.00	
560 - C - Periodicals (Newspapers)			560 - C - Periodicals (Newspapers)	0.00		560 - C - Periodicals (Newspapers)	0.00	
560 - D - DVD Purchase	500.00		560 - D - DVD Purchase	417.34		560 - D - DVD Purchase	500.00	
560 - E - Processing Materials	500.00		560 - E - Processing Materials	302.09		560 - E - Processing Materials	500.00	
560 - F - Talking Books (CD)	0.00		560 - F - Talking Books (CD)	0.00		560 - F - Talking Books (CD)	0.00	
560 - G - E-Resources Subscription	3,880.00		560 - G - E-Resources Subscription	2,988.96		560 - G - E-Resources Subscription	3,003.00	eBooks \$2153 (2025 figure posted by OLS), mango, lib aware, \$850)
560 H - Card Replacement	0.00		560 H - Card Replacement	-20.00		560 H - Card Replacement	0.00	
560 - I - Lost Books	0.00		560 - I - Lost Books	-197.95		560 - I - Lost Books	0.00	
560 - Books - Other	12,000.00		560 - Books - Other	6,467.19		560 - Books - Other	10,000.00	
<b>Total 560 - Books</b>	<b>17,380.00</b>		<b>Total 560 - Books</b>	<b>10,319.79</b>		<b>Total 560 - Books</b>	<b>14,503.00</b>	
564 Adopt Expense	1,000.00		564 Adopt Expense	72.44		564 Adopt Expense	500.00	should match revenue
571 - Postage	1,000.00		571 - Postage	1,065.60		571 - Postage	1,000.00	reimbursed by Ontario Library Service
575 - Telephone	840.00		575 - Telephone	484.62		575 - Telephone	840.00	phone is about \$70/month
581 - Health & Safety	1,050.00		581 - Health & Safety	480.00		581 - Health & Safety	1,050.00	inspection extinguishers, lighting, etc.
	495,431.35	<b>SUBTOTAL Operational</b>		314,462.74	<b>SUBTOTAL Operational</b>		493,588.10	<b>SUBTOTAL Operational</b>
<b>BUILDING/CAPITAL COSTS</b>			<b>BUILDING/CAPITAL COSTS</b>			<b>BUILDING/CAPITAL COSTS</b>		
530 - Insurance	17,679.88		530 - Insurance	0.00		530 - Insurance	19,448.46	budgeting a 10% increase from 2025 budget
540 - Hydro	4,576.05		540 - Hydro	4,382.90		540 - Hydro	7,950.00	2023-2024 increased 15%
541 - Water	3,375.73		541 - Water	2,134.50		541 - Water	3,054.00	average of: 2025 (predicting \$1828), 2024 (\$4111), 2022 (\$3224)
542 - Gas	3,373.09		542 - Gas	3,085.34		542 - Gas	3,445.00	average of: 2024 (\$3325), 2023 (\$3970), 2022 (\$3041)
565 - Repairs and Maintenance			565 - Repairs and Maintenance			565 - Repairs and Maintenance		
565-A - Property Maint.	780.00		565-A - Property Maint.	268.18		565-A - Property Maint.	450.00	2025 (predicting \$491), 2024 (\$388)
565-D - Emergency/Unexpected Expens	1,000.00		565-D - Emergency/Unexpected Expens	424.75		565-D - Emergency/Unexpected Expens	1,000.00	
565 - B - Maint - Janitorial Supplies	1,000.00		565 - B - Maint - Janitorial Supplies	926.73		565 - B - Maint - Janitorial Supplies	1,000.00	
565 - C - Rooftop Units	973.55		565 - C - Rooftop Units	399.79		565 - C - Rooftop Units	870.00	average of: 2025 (predicting \$975) 2024 (\$825), 2023 (\$800)
<b>Total 565 - Repairs and Maintenance</b>	<b>3,753.55</b>		<b>Total 565 - Repairs and Maintenance</b>	<b>2,019.45</b>		<b>Total 565 - Repairs and Maintenance</b>	<b>3,320.00</b>	
567 - Custodian	10,458.00		567 - Custodian	6,471.92		567 - Custodian	10,706.61	janitor is \$826.80/month (4% increase) + \$785 annual carpet cleaning
568 - Snow Removal	3,715.00		568 - Snow Removal	3,765.12		568 - Snow Removal	4,680.00	budgeted 15% rate increase plus 2 additional snow pick ups
569 - Security	1,500.00		569 - Security	465.59		569 - Security	1,500.00	monitoring plus inspections
570 - Supplies & Stationary	452.40		570 - Supplies & Stationary	169.49		570 - Supplies & Stationary	400.00	
590 - Window Cleaning	710.53		590 - Window Cleaning	761.85		590 - Window Cleaning	765.00	same as actual 2025
600 - Capital			600 - Capital			600 - Capital		
600A - Capital - Furniture	500.00		600A - Capital - Furniture	468.04		600A - Capital - Furniture		

	601 - Capital - Building	0.00			601 - Capital - Building	0.00			601 - Capital - Building		
	602 - Capital - Computers	5,000.00			602 - Capital - Computers	1,661.23			602 - Capital - Computers	7,500.00	from Library's capital reserves
	604 - Capital - Equipment	0.00			604 - Capital - Equipment	0.00			604 - Capital - Equipment		
	<b>Total Capital</b>	<b>5,500.00</b>			<b>Total Capital</b>	<b>2,129.27</b>			<b>Total Capital</b>	<b>7,500.00</b>	
		55,094.23	Subtotal Building/Capital Costs			25,385.43	Subtotal Building/Capital Costs			62,769.07	Subtotal Building/Capital Costs
	<b>TRANSFER TO RESERVE</b>				<b>TRANSFER TO RESERVE</b>				<b>TRANSFER TO RESERVE</b>		
	650 - Transfer to reserve				650 - Transfer to reserve				650 - Transfer to reserve		
	Transfer to Reserve - Building				Transfer to Reserve - Building				Transfer to Reserve - Building		
	Transfer to Reserve - Computers				Transfer to Reserve - Computers				Transfer to Reserve - Computers		
	Transfer to Reserve - Elevating				Transfer to Reserve - Elevating				Transfer to Reserve - Elevating	500.00	
	<b>Total 650 - Transfer to reserve</b>				<b>Total 650 - Transfer to reserve</b>				<b>Total 650 - Transfer to reserve</b>	500.00	
	651 - Trustee Mileage/Training				651 - Trustee Mileage/Training				651 - Trustee Mileage/Training		
	<b>Total Expense</b>	<b>550,525.58</b>			<b>Total Expense</b>	<b>339,848.17</b>			<b>Total Expense</b>	<b>556,857.17</b>	

# 2025 ANNUAL REPORT



ENGAGE • ENRICH • EMPOWER



ITEMS IN OUR  
PHYSICAL  
COLLECTION  
**30,348**

The mission of the Parry Sound Public Library is to inspire learning, discovery and enjoyment through various library services in a community-minded, safe and inclusive space.

3rd Quarter 2025

**21,817**  
VISITORS



Parry Sound  
Public Library

## A MESSAGE FROM THE LIBRARY BOARD CHAIR



As 2025 winds down, it gives me immense pleasure to submit this annual report on behalf of the Parry Sound Public Library (PSPL) Board of Directors (Board).

The PSPL has a devoted team of Library Staff and volunteers, including our volunteer Board who

continuously highlight and exemplify our shared values of Kindness, Creativity, Equity and Inclusion, Truth and Reconciliation, Intellectual Freedom, Community Collaboration, and Respect.

With these values in mind, we have created our 2025-2029 Strategic Plan highlighting the priorities of PSPL. Our full Strategic Plan can be viewed on the library's website: <https://www.parrysoundlibrary.com/library-board-policies>. Looking forward, we will continue to build capacity in the following areas: Accessibility and Inclusivity, Maintaining and Improving the Library Building, Increasing Recreational Activities, Building Community Pride, and re-committing to our continuous efforts to apply for grants, fundraise, and pursue donations to deliver the very best programming and services to our community.

I would be remiss if I did not emphasize our incredible Staff. As I have said in previous annual reports, The PSPL Board is extremely proud of what our Staff are consistently able to accomplish. Their creativity and enthusiasm are second to none. In fact, I would put our PSPL Team up against any Library, in any rural or urban centre across Ontario and throughout Canada.

On behalf of the PSPL Board I would like to thank the Town of Parry Sound and our three Contracting Municipalities: The Township of The Archipelago, the Township of Carling, and the Municipality of McDougall for their ongoing support. We look forward to working and growing together!

## PSPL BOARD MEMBERS

**Tom Lundy**, Chair and Archipelago Rep.

**Susan Murphy**, Vice - Chair and Carling Council Rep.

**Joe Ryman**, McDougall Council Rep.

**Doug McCann**, Parry Sound Council Rep.

**Stephen Heder**, Parry Sound Rep.

**Sandy Bishop**, Parry Sound Rep.

**Alhan Rahimi**, Parry Sound Rep.

**Karen Walker**, Parry Sound Rep.

**Sharon Ranney**, Parry Sound Rep.

Special thank you to retired Parry Sound Rep. Jonathan Baxter

## PSPL STAFF MEMBERS

**Selena Martens**, C.E.O

**Rola Fraser**, Manager, Collections & Community Engagement

**Cayla Norrie**, Manager, Programming, Marketing & Data Analysis

**Kristina Brics**, Cataloging

**Theresa Hill**, Children & Young Adult Services Coordinator

**Juliana Reads**, Circulation Assistant

**Allen Hillcoat**, Circulation Assistant



# 2025 HIGHLIGHTS - First 3 Quarters



## *More than books!*

Puzzles, Games, Ontario Park Passes, Museum on Tower Hill Family Passes, Georgian Bay Biosphere Packs, WIFI, Computers, Early Literacy Stations, Print/Scan/Fax Services, and so much more!

## E-BOOK & E-AUDIOBOOK DOWNLOADS

2025: 18,526  
2024: 12,599



PHYSICAL ITEMS  
CIRCULATED  
27,294

WIFI &  
COMPUTER USAGE  
7,738

The library celebrated Ontario Provincial Park's Healthy Parks Healthy People Day by taking the *StoryWalk*® to campers & visitors at Killbear/Makwa Neyoshing Provincial Park.

*The Chamber Kids* Program in partnership with the *Festival of the Sound* continues to draw crowds with over 120 people in attendance.

PROGRAMS  
248  
PARTICIPANTS  
1,951

We have continued to partner with the *Downtown Parry Sound Business Association* bringing forward a new Annual Haunted House event in collaboration with the *Witches Walk*.





*Come and be social with us!*

Join a club or group;  
Knit & Stitch,  
Art Journaling,  
French, Yoga,  
Chess, Book Club, and more!



NEWSLETTER REACH  
1,351

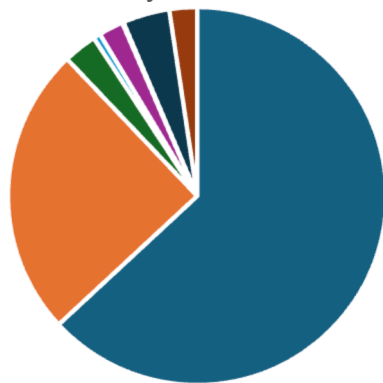
WEBSITE VIEWS  
16,074

MUTE BOX USAGE  
761



## FINANCES

2024 Library Revenue \$528,220



- Town of Parry Sound
- Contracting Municipalities
- Provincial Grants
- Other Grants
- User Fees, Photocopying, etc.
- Room Rentals
- Donations and Fundraising
- Interest Income

2024 Library Expenses \$528,220



- Advertising and programming
- Conference and training
- Insurance
- Photocopies
- Building Expenses (repairs, janitorial, security)
- Subscriptions
- Telephone & Internet
- Transfer to Reserve
- Computer maintenance and software
- Fundraising Expense
- Health and Safety and Furniture Replacement
- Professional Fees and banking fees
- Salaries and employee benefits
- Supplies/stationary/postage
- Utilities

\$12,000 from C. C. Johnson Bequest

\$12,000 Books, DVDs, Libby, etc.

\*2025 Financial Figures will be made available after the annual audit.



Parry Sound  
Public Library



# 2025 Annual Report

Engage | Enrich | Empower

## Presented by:

Selena Martens, CEO, Parry Sound Public Library

Rola Fraser, Manager, Collections and Community Engagement





# Mission

The mission of the Parry Sound Public Library is to inspire learning, discovery and enjoyment through various library services in a community-minded, safe and inclusive space.



# PSPL's 2025-2029 Strategic Plan

Increase in  
Recreational  
Activities



Building  
Community  
Pride



Continue to  
Apply for  
Grants,  
Fundraise,  
and Pursue  
Donations

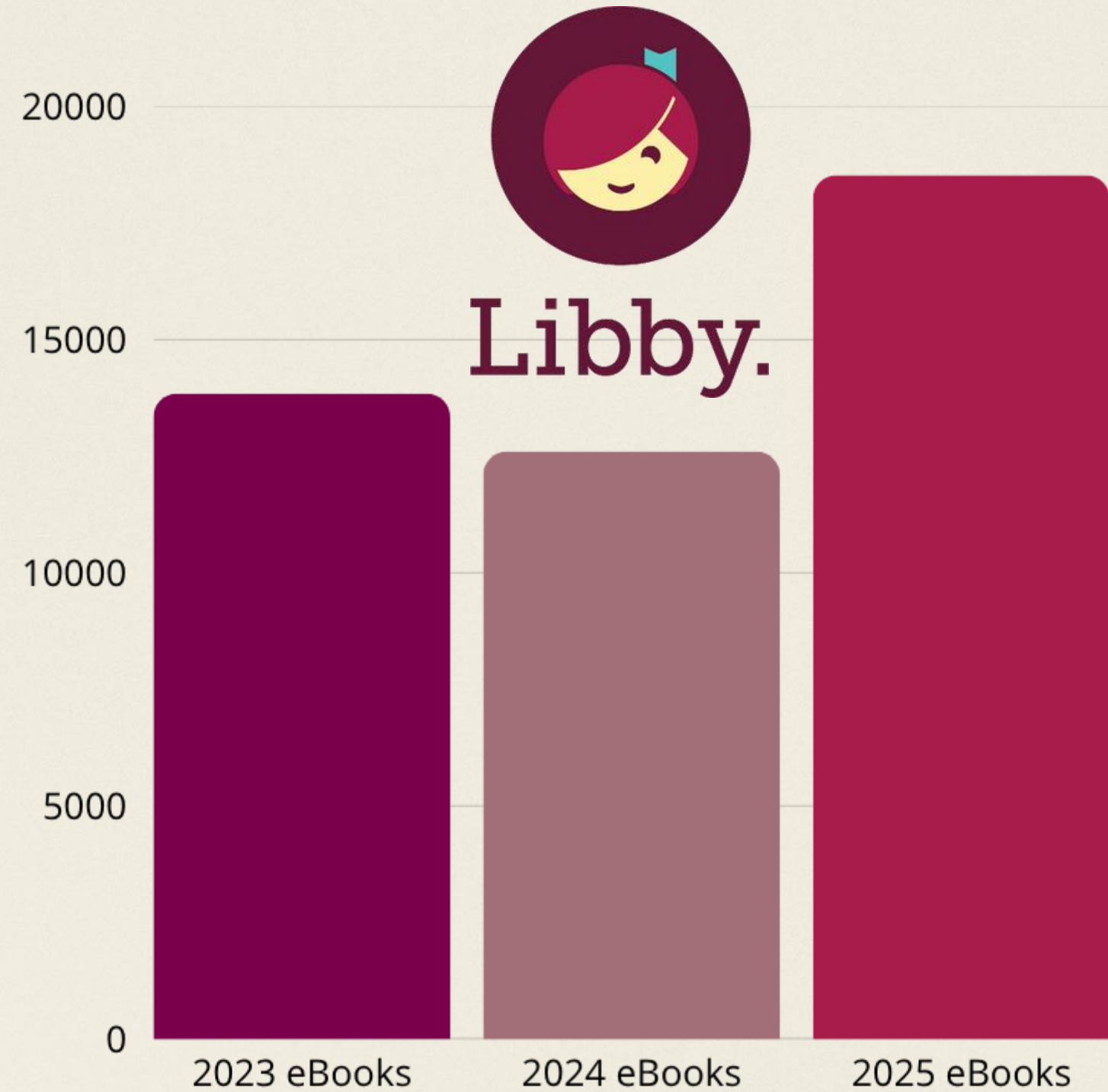
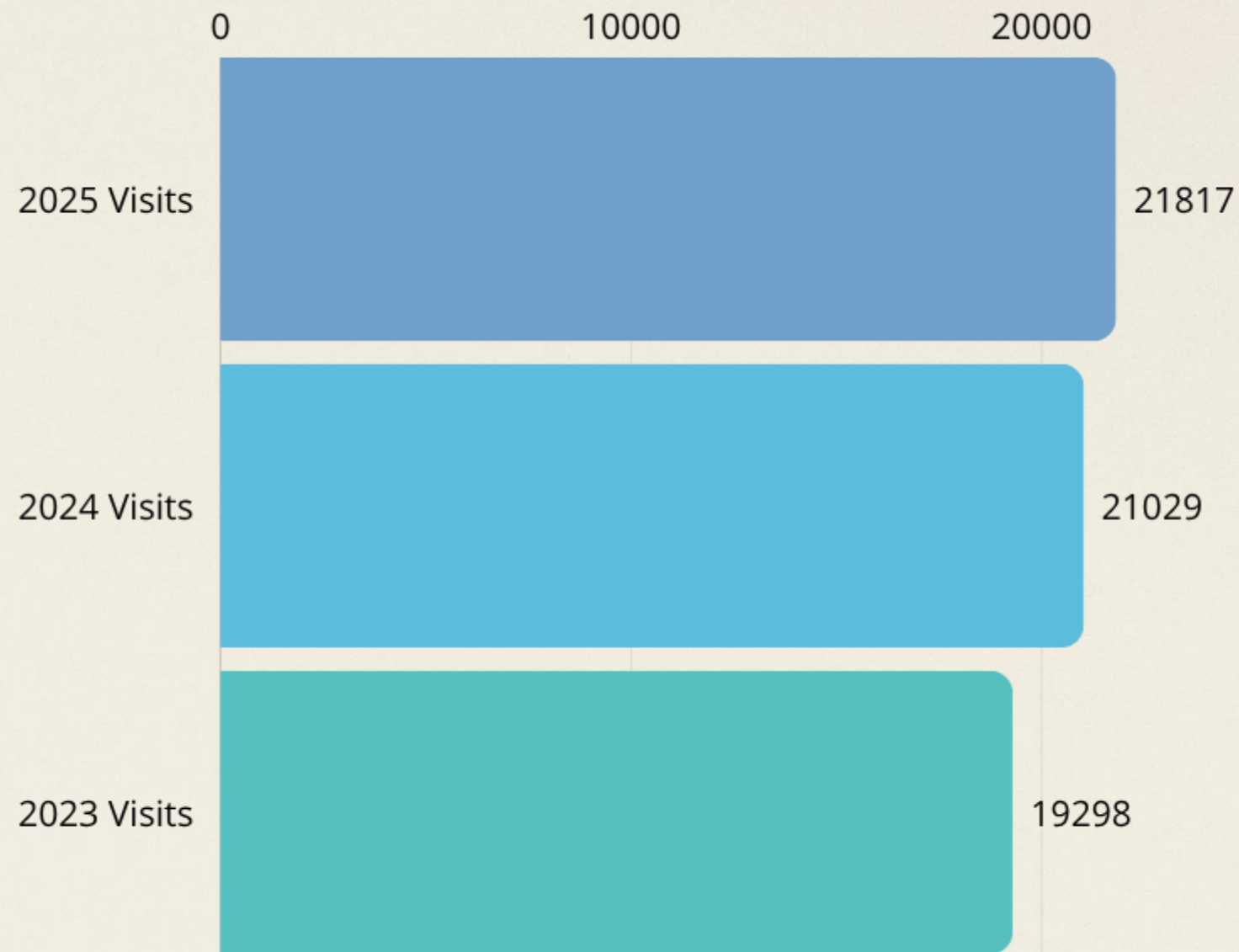


# Town of Parry Sound Strategic Plan

## Partnering with Parry Sound Public Library

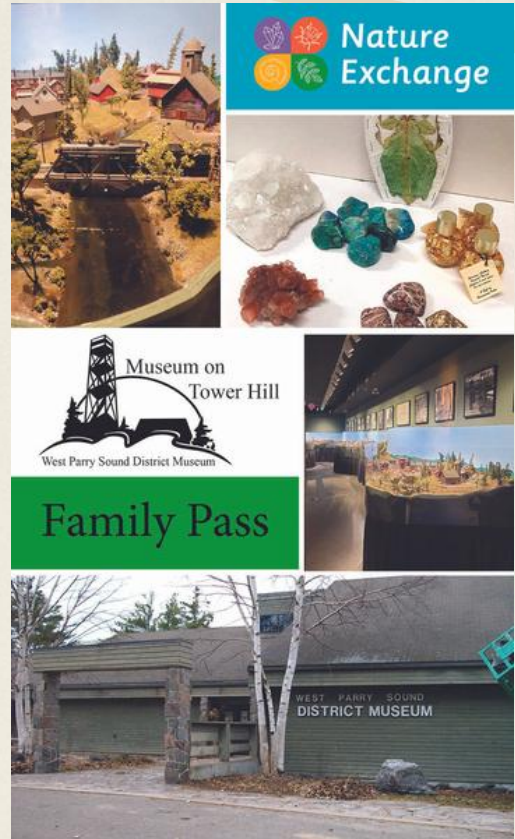
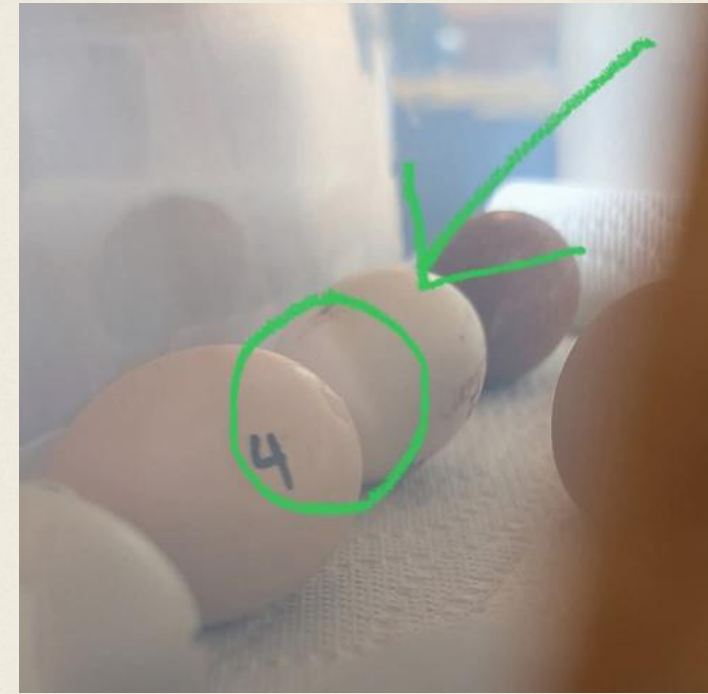
- ✓ Work with partners to increase **recreational opportunities**
- ✓ Promote **community well-being**
- ✓ Take an **inclusivity lens** to ensure the Town of Parry Sound is **welcoming and respectful to all members of our community**
- ✓ Build **community pride**
- ✓ Encourage initiatives that **create a stronger sense of community**

## Visitors



# More than books...

Our diversified collection and programming offers something for everyone



# Community Partnerships



Monthly Inter-Agency meetings

Additional partnerships . . .



GEORGIAN BAY  
BIOSPHERE  
MNIDOO GAMII



DOWNTOWN  
PARRY SOUND



West Parry Sound District Museum



. . . and more!





# Financials

Total funding requested of the Town of Parry Sound  
\$363 911.50 for 2026 (4% increase from 2025)



**2025 Amount \$349 914.90**

**2026 Increase of 4% \$13 996.60**



**TOTAL FUNDING REQUEST \$363 911.50**



# Parry Sound Public Library

## Thank you for your trust and partnership.



**Email**

[askus@pspl.ca](mailto:askus@pspl.ca)



**Website**

[parrysoundlibrary.com](http://parrysoundlibrary.com)



## 5.1



The West Parry Sound District Museum  
17 George Street P.O. Box 337  
Parry Sound, ON P2A 2X4 Canada  
Phone: (705)746-5365

Friday, November 7, 2025

Town of Parry Sound  
52 Seguin Street  
Parry Sound, ON, P2A 1B4

Re: 2026 Contribution to the West Parry Sound District Museum

Dear Mayor McGarvey and Council,

The West Parry Sound District Museum respectfully requests that the Town of Parry Sound contribute \$49,000 toward the continued operation of the West Parry Sound District Museum. This is a \$1,000 increase over what was contributed last year.

As in previous years 5% of your contribution will be set aside for future capital repairs, such as upgrades to our elevator, security system, or other investments that maintain a safe environment for the artifacts we safeguard. The rest of the funds will be used for 2026 operational costs.

Anticipated exhibitions include an exhibition about scoots, updating an old exhibit in the permanent gallery to a Ranger's Cabin, and an escape room that will open in 2025. In addition to the exhibits The WPSDM is undertaking some exciting projects for 2026. Early in the year we will be updating our collections software. Additionally, we anticipate launching a new logo, and possibly a new name in the spring of 2026. Already underway this project will assist in a better positioning the WPSDM on social media and promotional activities.

Rebranding the WPSDM will create a better position for the organization to take greater advantage of the tourism industry, taking steps to diversify revenue. Other activities are planned in 2026 to further diversify the WPSDM revenue sources and further strengthen the organization.

Please find enclosed, a YTD 2025 annual report, a 2024 annual report, grant application form, and the 2024 financial statements.

In conclusion the Board of directors of the West Parry Sound District Museum thank you for your generous contributions over the years.

Sincerely,  
Nadine Hammond

Email: [info@museumontowerhill.com](mailto:info@museumontowerhill.com)  
[www.museumontowerhill.com](http://www.museumontowerhill.com)

## Attendance

	YTD 2024	2023	2022
People through the door	6,125	5,418	3,858
Total Admission Revenue	\$11,045	\$10,598	\$6,162
Total Gift Shop Revenue	\$6,981	\$9,218	\$7,366
Total Rental Revenue	\$1,237	\$1,734	\$1,295

## Outreach, Marketing and Social Media

- Increased Facebook followers to 1,572, an increase of 198
- Increased Instagram followers to 635, a total increase of 157
- Our New YouTube channel has 112 followers

## 2024 Exhibitions

Celebrating 125 Years: Curling in Parry Sound

<https://www.museumontowerhill.com/curling-in-parry-sound>

Reconnecting with the Forgotten

<https://www.museumontowerhill.com/about-1>

Tracing the Legacy: The Waubuno

<https://www.museumontowerhill.com/tracing-the-legacy-the-waubuno>

People of the Watershed: Photographs by John Macfie

<https://www.museumontowerhill.com/people-of-the-watershed>

## 2024 Special Events/Projects

Genealogy Club: Online!

This lecture series features presenters with a variety of expertise ranging from linguistics, conservation, and archival research. Meetings are held on the second Wednesday of the month.

School Visits

The Museum played host to three different school groups, teaching students in kindergarten up to grade four about our local history.

### Brown Bag Lunch Lecture Series

Held once a week during lunch hour in August, our Collection's Assistant spoke about the legacy of the steamer ship Waubuno.

### Yoga on the Deck

Sundays in August the Museum's refurbished deck played host to Balance on the Bay.

## Staff Development

Late 2023 a Communications Intern was hired through an NOHFC grant. The Communication's Intern facilitated the Museum's social media accounts including the YouTube Channel. That contract was completed in October of 2024.

Our Collection's Assistant, a former NOHFC intern took on the roll of Acting Collection's Supervisor while the Collection's Supervisor was on maternity leave. The Collection's Supervisor has returned to work and the Collection's Assistant will be transitioning to a new roll within the Museum.

Through a Trillium Grant the Museum is able to create a new temporary Archivist position. The Archivist will spend the next year organizing the Museum's research materials into a research library accessible to the general public. The Collection's Assistant will be transitioning to Archivist in December.

## Maintenance, Capital, and Special Project Expenses

- The Museum is currently undertaking a rebranding project. Discussions began late summer and the organization expects to unveil a new logo late in the spring of 2025.

## Attendance

	YTD 2025	2024	2023
People through the door	6,336	6,125	5,418
Total Admission Revenue	\$14,266	\$11,045	\$10,598
Total Gift Shop Revenue	\$6,076	\$6,981	\$9,218
Total Rental Revenue	\$3,495	\$1,237	\$1,734

## Outreach, Marketing and Social Media

- Increased Facebook followers to 2,572, an increase of 91
- Increased Instagram followers to 738, a total increase of 93
- Increased YouTube subscribers to 158m an increase of 38

## 2025 Exhibitions

Lights of the Bay

June to October 2025

<https://www.museumontowerhill.com/lights-of-the-bay>

Fighting Fires: Our Volunteer Firefighters

January to December 2025

<https://www.museumontowerhill.com/volunteer-firefighting-exhibition>

People of the Watershed: Photographs by John Macfie

December 2024 to April 2025

<https://www.museumontowerhill.com/people-of-the-watershed>

## 2025 Special Events/Projects

Genealogy Club: Online!

This lecture series features presenters with a variety of expertise ranging from linguistics, conservation, and archival research. Meetings are held on the second Wednesday of the month.

March Break Programming

Four days of historically themed activities at the Museum on Tower Hill. Attended by 380 people and sponsored by Parry Sound Family Dentistry and Reekie Denture Clinic.

## **Staff Development**

A Communications Intern was hired through an NOHFC grant at the beginning of the year. The intern organized a highly successful March Break. Unfortunately, the intern left shortly before the summer started.

Our Collection's Assistant, was hired as a temporary Archivist thanks to an Ontario Trillium Fund Grant. The Archivist spend the year organizing the Museum's research material and, in the spring, a Local Research Library was opened. The library increases community access to both digital and physical resources held by the Museum.

## **Maintenance, Capital, and Special Project Expenses**

### **ReBranding Project**

The Museum is currently undertaking a rebranding project; the outcome of the project will be:

- A name, the Museum currently goes by "Museum on Tower Hill" virtually and "West Parry Sound District Museum" on physical materials.
- A logo
- A style guide that will guide marketing materials, website and internal designs.

The new branding will assist with future marketing efforts and will be unveiled in the spring of 2026.

### **Sprinkler Upgrades**

The Museum's sprinkler system had valves and gauges replaced to maintain the system's functionality.

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

October 16, 2025

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 year after year. Understanding that you are in the current administration's budgeting process, the following item of the **\$5000.00 Grant** afforded to the club is hopefully discussed and approved for this 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.

Thank you,



Denise Berg-Shank  
Treasurer  
on behalf of  
Robin Johnson  
President

**Parry Sound Downtown Business Association Budget 2026**  
approved: January 14, 2026

**Revenue**

Maple Syrup Festival Revenue	\$	20,000.00
Girlfriends Weekend Revenue	\$	2,500.00
Town of Parry Sound contribution	\$	27,000.00
RTO Funding for website automation	\$	3,400.00
HST Rebate	\$	3,000.00
BIA Levy	\$	99,225.00
<b>Total Revenue</b>		<b>155,125.00</b>

**Expenses**

**General Expenses**

Annual General Meeting	\$	400.00
Audit	\$	7,250.00
Levy Write-Offs		
Fundraising Strategy	\$	5,650.00
Bank Charges	\$	200.00
<b>Total General Expenses</b>		<b>13,500.00</b>

**Beautification**

Flowers	\$	4,000.00
Seasonal Decorations	\$	1,000.00
Décor Removal/Rehang Banners	\$	2,500.00
Repairs & Maintenance & Fertilizer & conditioner	\$	1,500.00
New Project	\$	10,000.00
<b>Total Beautification</b>		<b>19,000.00</b>

**Events**

Maple Syrup festival	\$	20,000.00
Girlfriend's Weekend	\$	10,000.00
Other	\$	2,000.00
<b>Total Events</b>		<b>32,000.00</b>

**Marketing & Promotions**

Newsletters - Constant Contact	\$	825.00
Website & Webcam	\$	2,000.00
Driftscape	\$	7,000.00
Marketing projects	\$	5,000.00
Memberships & subscriptions	\$	1,500.00
Other	\$	1,000.00
<b>Total Marketing</b>		<b>17,325.00</b>

**Office Expenses**

Board Meetings	\$	200.00
Laptop	\$	1,000.00
Rent	\$	1,460.00
Supplies	\$	500.00
Storage Rental	\$	3,500.00
Phone	\$	1,000.00
<b>Total Office Expenses</b>		<b>7,660.00</b>

**Administration Expenses**

Staff	\$	57,137.50
Staff Support	\$	2,500.00
Payroll Merchs/Deductions	\$	3,600.00
Training/Conference/Courses	\$	2,000.00
Mileage	\$	450.00
<b>Total Administration Expenses</b>		<b>65,687.50</b>

**Total Expenses           \$155,173**

**Difference                 -\$48**



Good evening, and thank you for the opportunity to share an update on the work of the Parry Sound Area Chamber of Commerce over the past year, and our plans as we move into 2026.

For more than 127 years, the Parry Sound Area Chamber of Commerce has been a driving force for business support, consulting, and economic development across the West Parry Sound District. We are proud to represent a diverse region that stretches from Pointe au Baril in the north to MacTier in the south and Magnetawan in the east. Our work extends well beyond our membership, supporting local organizations, not-for-profits, and even the general public with the shared goal of fostering a stronger, more connected business community.

Over the past year, the Chamber has continued to strengthen its position as a key business resource for both new and established entrepreneurs. We've guided countless individuals toward funding and grant opportunities, connected them with professional development workshops, and provided hands-on support for marketing, advertising, and social media management. Our staff have worked directly with members to create custom promotional campaigns, improve their digital presence, and build the skills necessary to remain competitive in a changing market.

We are also proud to continue offering Group Insurance benefits through the Chamber Plan, and to facilitate networking opportunities that encourage collaboration and shared success. Beyond day-to-day business services, we continue to act as a bridge between local businesses and government, helping to advocate for fair policy, and supporting our members as they navigate challenges in staffing, housing, and regulation.

This past year, our Chamber took major steps in revitalizing our outreach and engagement. Our Business of the Week program has become one of our most popular initiatives, celebrating local success stories and shining a spotlight on the incredible variety of businesses that make up our community. The Shop Local and Work Local programs have also grown significantly, helping to connect job seekers with local employers while addressing the ongoing need for staff housing and seasonal accommodations.

Another important focus this year has been collaboration. The Chamber has continued to work closely with our municipal partners, business leaders, and local organizations to develop creative solutions for economic development and community growth. We regularly meet with municipal councils and maintain an active advisory board made up of local representatives who provide invaluable insight and updates from their communities. This partnership-based approach ensures that the voice of business remains part of every major local discussion and decision.

Internally, the Chamber's rebuilding process has produced exceptional results. We now have nearly 290 active members, and our newsletter subscribers continue to grow past 620. Our social media reach is stronger than ever, with over 3,600 Facebook followers, 1,300 on Instagram, 750 on LinkedIn, and more than 7,000 members in our Parry Sound and Area Business Marketplace group.

These digital tools have become vital platforms for connecting, sharing opportunities, and celebrating success stories from across the region.

Our monthly newsletter remains one of the most valued resources for our members and subscribers, providing up-to-date information on grants, funding programs, training opportunities, and Chamber events. It also serves as a space to welcome new members, highlight milestones, and promote the sense of community that defines the Parry Sound area.

Behind the scenes, we've made important strides toward digital modernization. We've upgraded our website, improved our communication systems, and created new marketing templates and resources that allow our members to promote themselves more effectively. These efforts are all part of our broader goal to ensure that local businesses have access to the same tools and advantages as those in larger urban centres.

As a not-for-profit organization, the Chamber operates entirely on membership dues, affinity programs, municipal contributions, and a few annual fundraising events. We are guided by a working Board of Directors and supported by two in office staff members who manage our day-to-day operations, community events, and advocacy initiatives. Together, this small but committed team has been able to achieve a level of impact that we are very proud of, and we are deeply grateful for the support of our municipal partners that makes this possible.

### **Looking Ahead to 2026**

As we approach our 128th year, we are excited about what lies ahead. The Chamber is entering a new phase of innovation and modernization. One of our key focuses will be the integration of artificial intelligence tools to enhance business efficiency, communication, and marketing support for our members. We plan to host a new AI learning series—offering workshops and demonstrations to help local businesses understand and apply emerging technologies in practical, cost-effective ways.

We are also expanding our industry-specific networking events, beginning with sessions tailored to the Trades and Construction sectors. These targeted gatherings will help address the unique challenges facing local trades professionals, builders, and suppliers—creating opportunities for collaboration, workforce development, and partnership within these high-demand industries.

At the same time, we recognize that our local business community continues to face external economic pressures. In 2026, the Chamber will be paying close attention to the evolving landscape of trade tariffs and the challenges they pose to local businesses—particularly those in manufacturing, supply, and retail sectors. Our advocacy work will focus on helping members navigate these impacts, access available supports, and strengthen their resilience in an uncertain trade environment.

In addition, we'll continue to strengthen our partnerships with local schools, employment agencies, and housing providers to support workforce attraction and retention. We'll also be reintroducing more in-person learning sessions, roundtables, and collaborative business forums designed to connect local entrepreneurs, foster innovation, and promote regional economic growth.

To continue this important work, we are requesting a financial contribution of \$8,800 for the coming year. This support will allow us to maintain our current level of service, continue our advocacy efforts, and build on the progress we've made in strengthening our local economy. The

contribution aligns with the funding formula we've developed to ensure equitable support across the municipalities we serve.

We believe this investment will continue to yield a strong return for our region—by attracting new business, retaining existing ones, and ensuring that Parry Sound remains a vibrant hub for innovation, tourism, and economic opportunity.

On behalf of the Board of Directors, our staff, and our members, I want to thank you for your continued partnership and support. Together, we've made remarkable progress, and with your help, we look forward to an even stronger 2026 for our business community and the Parry Sound area as a whole.

**Sincerely,**

Chris McDonald

Executive Director

Parry Sound Area Chamber of Commerce



Dear Town of Parry Sound Township Mayor and Council:

Please consider this letter a request to Council to make provision in the 2026 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 \$24,000. 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 128<sup>th</sup> year of service to the community.

Sincerely,  
Laurie de Fleuriot, President

## Contribution Funding Formulae

<b>Weighted Assessment 10,251,731,290</b>			<b>Amount of Support</b>
Archipelago	2,218,138,156	22%	\$1760.00
Carling	1,093,321,954	11%	\$880.00
McDougall	811,942,119	8%	\$640.00
McKellar	701, 526, 039	7%	\$560.00
Parry Sound	1,065,759,925	10%	\$800.00
Seguin	3,716,469,572	36%	\$2880.00
Whitestone	644,573,525	6%	\$480.00

<b>Members</b>	<b>255 businesses</b>		<b>Amount of Support</b>
Archipelago	6	2%	\$160.00
Carling	9	4%	\$320.00
McDougall	21	8%	\$640.00
McKellar	3	1%	\$80.00
Parry Sound	168	66%	\$5280.00
Seguin	44	17%	\$1360.00
Whitestone	4	2%	\$160.00

<b>Population</b>	<b>20,029</b>		<b>Amount of Support</b>
Archipelago	1150	6%	\$480.00
Carling	1491	8%	\$640.00
McDougall	2744	14%	\$1120.00
McKellar	1410	7%	\$560.00
Parry Sound	6879	34%	\$2720.00
Seguin	5280	26%	\$2080.00
Whitestone	1075	5%	\$400.00

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

Archipelago	\$2400.00
Carling	\$1840.00
McDougall	\$2400.00
McKellar	\$1200.00
Parry Sound	\$8800.00
Seguin	\$6320.00
Whitestone	\$1040.00

**For a total of \$24,000**

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TOWN OF  
*Parry Sound*

**Mayor and Council**

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# 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		Budget		Budget Change	
	2024 Actuals	2025 Actuals	2025 Budget	2026 Budget	Dollar Change	Percent Change
<b>Revenues</b>						
Contribution from Reserves	-	-	-	\$ 15,000	\$ 15,000	N/A
<b>Total Revenues</b>	-	-	-	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>N/A</b>
<b>Expenses</b>						
Salaries & Benefits	\$ 215,283	\$ 216,736	\$ 222,775	\$ 224,375	\$ 1,600	0.72%
Materials - Operating Expenses	23,704	23,573	46,838	56,762	9,924	21.19%
Rent and Financial Expenses	-	-	300	300	-	0.00%
Purchased/Contracted Services	8,484	9,969	26,389	34,557	8,168	30.95%
Grants - Transfer Payments	28,680	9,755	26,650	27,170	520	1.95%
Internal Recoveries	9,824	-	9,244	11,286	2,042	22.09%
Contribution to Reserves	-	-	5,000	-	(5,000)	(100.00%)
<b>Total Expenses</b>	<b>\$ 285,976</b>	<b>\$ 260,033</b>	<b>\$ 337,196</b>	<b>\$ 354,450</b>	<b>\$ 17,254</b>	<b>5.12%</b>
<b>Total Levy Requirements</b>	<b>\$ 285,976</b>	<b>\$ 260,033</b>	<b>\$ 337,196</b>	<b>\$ 339,450</b>	<b>\$ 2,254</b>	<b>0.67%</b>

## Budget Highlights

- **Contribution from Reserves - \$15,000 ↑**  
Increase to help fund and offset municipal election costs.
- **Mayor and Council Remuneration - \$1,600 ↑**  
Increase is due to the annual increase to Council remuneration based on CPI from December to December (2.10%).
- **Election Costs - \$18,092 ↑**  
Postage and Courier Services \$8,000, Advertising \$1,300 and Contracted Services \$8,168 related to the 2026 election have been included.

- **IT Chargeback - \$2,042** ↑

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

- **Contribution to Reserves - \$5,000** ↓

Every year \$5,000 is put towards an Elections Reserve to offset costs during an election year. These costs are realized as part of the election in 2026.



TOWN OF  
*Parry Sound*

**General Government**

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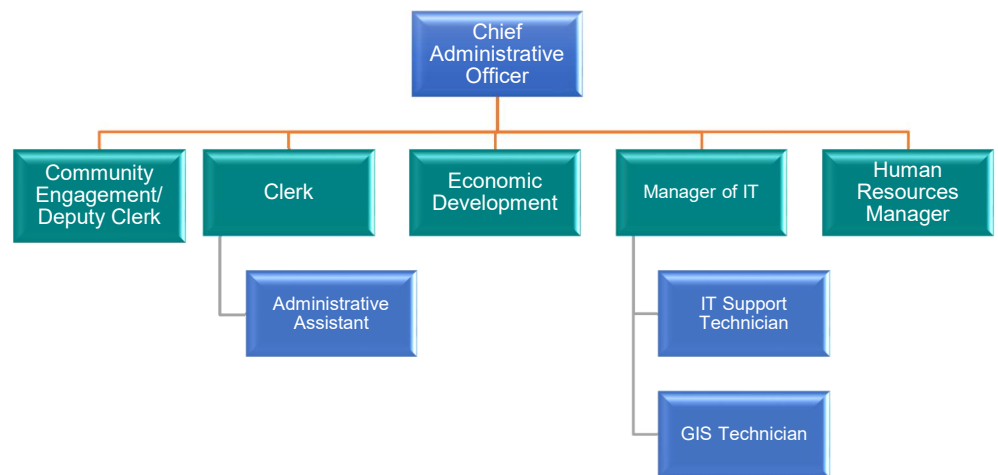
# Office of the Chief Administrative Officer

## 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



## Operating Budget Details

	Actuals		Budget		Budget Change	
	2024 Actuals	2025 Actuals	2025 Budget	2026 Budget	Dollar Change	Percent Change
<b>Revenues</b>						
Provincial Grants & Subsidies	\$ 2,293,081	\$ 2,507,085	\$ 2,333,100	\$ 2,660,200	\$ 327,100	14.02%
Rents & Financial Revenues	29,211	29,770	32,138	32,639	501	1.56%
Investment Earnings	2,451,100	1,013,850	1,433,856	1,261,720	(172,136)	(12.01%)
Other Revenues	-	-	-	-	-	N/A
Fines and Penalties	9,273	-	13,000	3,266	(9,734)	(74.88%)
Licenses and Permits	18,795	14,274	18,300	16,000	(2,300)	(12.57%)
Contributions from Reserves/Reserve Funds	-	-	-	75,000	75,000	N/A
<b>Total Revenues</b>	<b>\$ 4,801,460</b>	<b>\$ 3,564,979</b>	<b>\$ 3,830,394</b>	<b>\$ 4,048,825</b>	<b>\$ 218,431</b>	<b>5.70%</b>

**Expenses**

Salaries & Benefits	\$ 538,783	\$ 427,340	\$ 781,948	\$ 802,635	\$ 20,687	2.65%
Materials - Operating Expenses	31,297	20,973	38,741	37,658	(1,083)	(2.80%)
Purchased/Contracted Services	115,107	59,655	82,700	139,700	57,000	68.92%
Debt Repayment	-	-	100,120	-	(100,120)	(100.00%)
Grants – Transfer Payments	-	106,752	-	108,887	108,887	N/A
Internal Recoveries	12,392	-	9,315	14,312	4,997	53.64%
Contribution to Reserves	-	-	536,830	461,830	(75,000)	(13.97%)
<b>Total Expenses</b>	<b>\$ 697,579</b>	<b>\$ 614,720</b>	<b>\$ 1,549,654</b>	<b>\$ 1,565,022</b>	<b>\$ 15,368</b>	<b>0.99%</b>
<b>Total Levy Requirements</b>	<b>(\$ 4,103,881)</b>	<b>(\$ 2,950,259)</b>	<b>(\$ 2,280,740)</b>	<b>(\$ 2,483,803)</b>	<b>(\$203,063)</b>	<b>(8.90%)</b>

## Budget Highlights

- **Ontario Municipal Partnership Fund (OMPF) – \$327,100 ↑**  
The Town’s OMPF grant funding has increased for 2026.
- **Investment Earnings - \$172,136 ↓**  
Lakeland dividend expected to be reduced by half or \$155,700. Other Investment earnings have decreased as interest rates have declined.
- **Marriage License Revenues - \$2,300 ↓**  
Revenue decreased to align with decreased marriage licenses.
- **Transfers from Reserves - \$75,000 ↑**  
Funding for organizational review and salary survey.
- **Salaries & Benefits - \$20,687 ↑**  
Salary increase for non-union staff to date of 1.8% per the consumer price index at October 2025 per By-law 2024-7447. Unionized staff increase per the collective agreement is 3.25%.
- **Contracted Services - \$57,000 ↑**  
Costs associated with a records management audit and organizational review.
- **Debt Repayment - \$100,120 ↑↓**  
Construction financing expenses used to fund the construction of the pool.
- **Grants – Transfer Payments - \$108,887 ↑**  
Transfer to the West Parry Sound Recreation and Community Centre Municipal Service Board. Operating costs are expected to be incurred beginning in August with the opening of the facility.
- **Internal Recoveries - \$4,997 ↑**  
Information technology allocation is increased for general government based upon the number of devices.
- **Reserve Contribution - \$75,000 ↓**  
The contribution towards the West Parry Sound Recreation and Cultural Centre in 2025 was decreased by \$75K in 2026 as the facility is expected to open in August and operating budget added.

# 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

	Actuals		Budget		Budget Change	
	2024 Actuals	2025 Actuals	2025 Budget	2026 Budget	Dollar Change	Percent Change
<b>Revenues</b>						
Provincial Grants and Subsidies	\$ -	\$ 7,406	\$ -	\$ -	\$ -	N/A
Other Municipalities	-	60,823	-	-	-	N/A
User Fees	-	-	-	-	-	N/A
Other Revenues	-	-	-	-	-	N/A
Contribution from Reserves	-	-	-	65,000	65,000	N/A
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 68,229</b>	<b>\$ -</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>	<b>N/A</b>
<b>Expenses</b>						
Salaries & Benefits	\$ 142,722	\$ 141,470	\$ 132,164	\$ 140,128	\$ 7,964	6.03%
Materials - Operating Expenses	29,096	46,220	93,516	112,516	19,000	20.32%
Rents and Financial Expenses	-	8,435	-	12,000	12,000	N/A
Purchased/Contracted Services	5,614	6,586	85,970	84,000	(1,970)	(2.29%)
Grants - Transfer Payments	88,682	94,295	4,000	3,500	(500)	(12.50%)
Internal Recoveries	3,935	-	3,059	2,844	(215)	(7.03%)
<b>Total Expenses</b>	<b>\$ 270,050</b>	<b>\$ 297,005</b>	<b>\$ 318,709</b>	<b>\$ 354,988</b>	<b>\$ 36,279</b>	<b>11.38%</b>
<b>Total Levy Requirements</b>	<b>\$ 270,050</b>	<b>\$ 228,775</b>	<b>\$ 318,709</b>	<b>\$ 289,988</b>	<b>(\$28,721)</b>	<b>(9.01%)</b>

## Budget Highlights

- **Contributions from Reserves - \$65,000 ↑**  
Funds used to support the Economic Development Strategy and website development.
- **Salaries & Benefits - \$7,964 ↑**  
Salary increase for non-union staff to date of 1.8% per the consumer price index at October 2025 per By-law 2024-7447.

- **Meals and Hospitality - \$30,000 ↑**  
Increased costs for the OSUM Conference and Cruise Ship Familiarization Tour.
- **Software - \$4,500 ↑**  
Customer Relationship Management (CRM) software.
- **Advertising - \$12,000 ↓**  
Reduced to align with historical actuals.
- **Promo & Marketing/Advertising - \$1,000 ↑↓**  
Funds reallocated from Publications to Promo & Marketing.
- **Rents and Financial Expenses - \$12,000 ↑**  
Cost to provide cruise ship shuttle service for visitors as the Town has stopped receiving funding from RTO 12 to offset these costs.
- **Contracted Services - \$8,030 ↑**  
Increased costs for the OSUM Conference, Economic Development website, and storage unit for cruise ship materials.
- **Consultants - \$10,000 ↓**  
Reduced to align with anticipated costs to support the Economic Development Strategy.

# Information Technology

## Overview

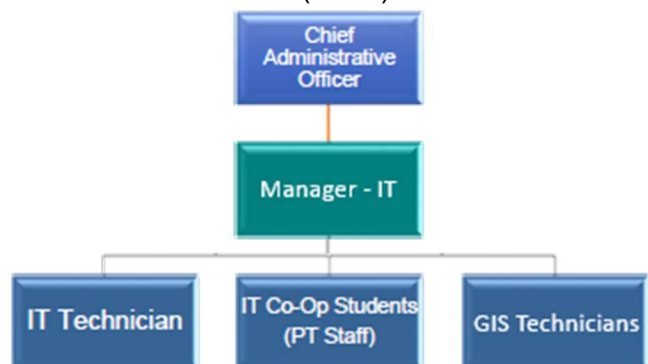
Information Technology (IT) and Geographical Information Systems (GIS) are major parts of Town operations, providing backbone infrastructure that enables and sustains business operations through essential technologies, assets, and connectivity. Technical resources' analytical insights are also leveraged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

Efforts to improve cyber security are always ongoing. New technologies that add additional layers of defense have been implemented, and fleet management tooling is growing to cover more mobile and tablet devices. Experts in municipal information security are being leveraged to actively test the Town's defenses, as well as review broader strategy and ensure that resources are being targeted to critical areas.

The Town's GIS team continues its work to link new infrastructure with asset management systems. Mapping initiatives such as the [Zoning Bylaw](#) web app, as well as other dashboards like hydrant flushing, stormwater management, locates, and utilities maps are regularly being designed and published to assist with geospatial needs, both internal and public-facing. The Town was also proud to celebrate its 20th year as a member of the West Parry Sound Geography Network (WPSGN), along with other members and partners.

## 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
- Manage and deploy bulk licensing for software




## Operating Budget Details

	Actuals		Budget		Budget Change	
	2024 Actuals	2025 Actuals	2025 Budget	2026 Budget	Dollar Change	Percent Change
<b>Revenues</b>						
Contribution from Reserves	\$ -	\$ -	\$ 44,500	\$ 37,700	(\$ 6,800)	(15.28%)
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 44,500</b>	<b>\$ 37,700</b>	<b>(\$ 6,800)</b>	<b>(15.28%)</b>
<b>Expenses</b>						
Salaries & Benefits	\$ 204,339	\$ 206,911	\$ 250,932	\$ 263,157	\$ 12,225	4.87%
Materials - Operating Expenses	174,733	164,776	218,725	227,860	9,135	4.18%
Purchased/Contracted Services	114,257	153,207	183,000	179,908	(3,092)	(1.69%)
Internal Recoveries	(184,750)	-	(211,748)	(243,397)	(31,649)	14.95%
Contribution to Reserves	-	-	76,000	76,000	-	0.00%
<b>Total Expenses</b>	<b>\$ 308,579</b>	<b>\$ 524,894</b>	<b>\$ 516,909</b>	<b>\$ 503,528</b>	<b>(\$ 13,381)</b>	<b>(2.59%)</b>
<b>Total Levy Requirements</b>	<b>\$ 308,579</b>	<b>\$ 524,894</b>	<b>\$ 472,409</b>	<b>\$ 465,828</b>	<b>(\$ 6,581)</b>	<b>(1.39%)</b>

## Budget Highlights

- **Contribution from Reserves - \$6,800 ↓**  
Small decrease in contribution from reserve for modernization projects as they are completed.
- **Salaries & Benefits - \$12,225 ↑**  
Salary increase for non-union staff to date of 1.8% per the consumer price index at October 2025 per By-law 2024-7447. Unionized staff increase per the collective agreement is 3.25%.
- **Software – \$6,886 ↑**  
As a result of market price increases, software licensing costs have increased.
- **Insurance – \$1,599 ↑**  
Nominal insurance premium impact on IT operations.
- **Contracted Services – \$3,092 ↓**  
Small decrease to third party IT support costs.
- **Internal Recoveries – \$31,649 ↑**  
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.



TOWN OF  
*Parry Sound*

**Development & Protection  
Services**

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# 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.

Emergency Planning continues to evolve to maintain compliance with Provincial Regulations. This includes annual exercises and training for staff as well as continued improvement in the expansion of the Emergency Plan. Staff continue to work with our municipal partners to share the workload and to ensure interoperability with our neighbours and allied agencies.

## Functions

- Emergency Planning

## Operating Budget Details

	Actuals		Budget		Budget Change	
	2024 Actuals	2025 Actuals	2025 Budget	2026 Budget	Dollar Change	Percent Change
<b>Revenues</b>						
Contribution from Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Expenses</b>						
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Materials – Operating Expenses	2,823	1,380	5,400	5,400	-	0.00%
Contracted Services	-	-	-	-	-	N/A
<b>Total Expenses</b>	<b>\$ 2,823</b>	<b>\$ 1,380</b>	<b>\$ 5,400</b>	<b>\$ 5,400</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Total Levy Requirements</b>	<b>\$ 2,823</b>	<b>\$ 1,380</b>	<b>\$ 5,400</b>	<b>\$ 5,400</b>	<b>\$ -</b>	<b>0.00%</b>

## Budget Highlights

- **Materials - \$ 0**

The 2026 budget remains unchanged from 2025 with training costs of \$3,000 for emergency planning, some promotional costs of \$1,200 and other minor material costs.

# Fire Service

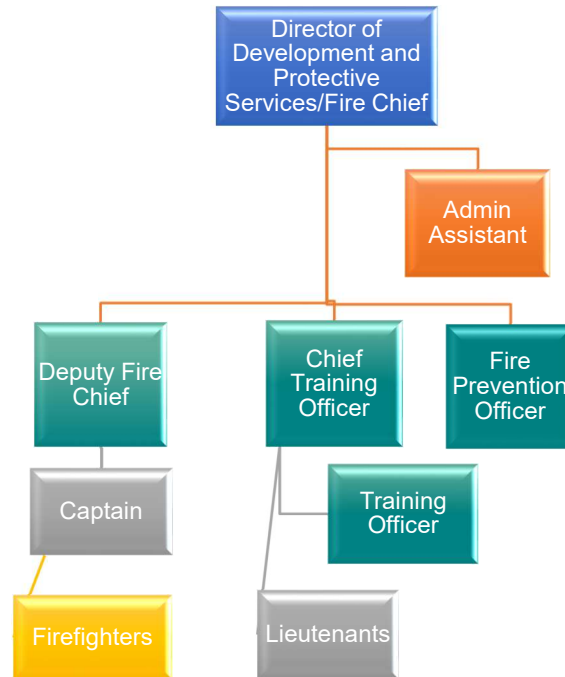
## Overview

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 to 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



## Operating Budget Details

	Actuals		Budget		Budget Change	
	2024 Actuals	2025 Actuals	2025 Budget	2026 Budget	Dollar Change	Percent Change
<b>Revenues</b>						
Provincial Grants & Subsidies	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Other Municipalities	15,000	23,482	16,500	20,000	3,500	21.21%
User Fees	-	-	250	250	-	-
Investment Earnings	-	-	-	-	-	N/A
Other Revenues	-	-	3,000	3,000	-	-
Licensing & Lease Revenues	8,050	8,300	8,000	8,000	-	-
Contributions from Reserves	-	-	16,855	15,525	(1,330)	(7.89%)
<b>Total Revenues</b>	<b>\$ 23,050</b>	<b>\$ 31,782</b>	<b>\$ 44,605</b>	<b>\$ 46,775</b>	<b>\$ 2,170</b>	<b>4.86%</b>
<b>Expenses</b>						
Salaries & Benefits	\$ 616,696	\$ 647,439	\$ 702,720	\$ 719,023	\$ 16,303	2.32%
Materials - Operating Expenses	210,157	230,845	237,139	234,707	(2,432)	(1.03%)
Energy Costs	19,119	23,141	22,648	22,648	-	-
Rents and Financial Expenses	1,064	1,057	16,855	15,525	(1,330)	(7.89%)
Purchased/Contracted Services	34,227	33,507	36,184	38,484	2,300	6.36%
Grants – Transfer Payments	-	-	650	650	-	-
Debt Repayment	1,264	2,746	-	-	-	N/A
Internal Recoveries	26,628	-	28,204	27,083	(1,121)	(3.97%)
<b>Total Expenses</b>	<b>\$ 909,155</b>	<b>\$ 938,734</b>	<b>\$ 1,044,400</b>	<b>\$ 1,058,120</b>	<b>\$ 13,720</b>	<b>1.31%</b>
<b>Total Levy Requirements</b>	<b>\$ 886,105</b>	<b>\$ 906,952</b>	<b>\$ 999,795</b>	<b>\$ 1,011,345</b>	<b>\$ 16,650</b>	<b>1.17%</b>

## Budget Highlights

- **Other Municipalities - Shared Services - \$3,500 ↑**  
New Municipal Agreement with the Township of the Archipelago and to align with historical trends.
- **Salaries & Benefits - \$16,303 ↑**  
Salary increase for non-union staff to date of 1.8% per the consumer price index at October 2025 per By-law 2024-7447. Unionized staff increase per the collective agreement is 3.25%.  
  
\$1,637 increase for firefighter honorariums
- **Telephone - \$5,000 ↓**  
Reduced to align with historical trends.
- **Contracted Services - \$2,300 ↑**  
Cost increase for services.
- **Fire Vehicle Lease/Transfer from Reserve - \$1,330 ↑↓**  
Lease costs for an electric pickup leased through Enterprise for fire department also transferred from the fleet reserve.
- **IT Internal Chargeback - \$1,121 ↓**  
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

	Actuals		Budget		Budget Change	
	2024 Actuals	2025 Actuals	2025 Budget	2026 Budget	Dollar Change	Percent Change
<b>Revenues</b>						
Provincial Grants & Subsidies	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Other Municipalities	30,115	-	18,950	18,950	-	-
User Fees	-	-	-	-	-	N/A
Investment Earnings	6,811	3,842	5,500	5,500	-	-
Fines and Penalties	-	-	88,567	-	(88,567)	(100.00%)
Licenses and Permits	60,763	53,730	61,000	61,500	500	0.82%
Contribution from Reserves	-	-	-	75,000	75,000	N/A
<b>Total Revenues</b>	<b>\$ 97,689</b>	<b>\$ 57,572</b>	<b>\$ 174,017</b>	<b>\$ 160,950</b>	<b>(\$ 13,067)</b>	<b>(7.51%)</b>
<b>Expenses</b>						
Salaries & Benefits	\$ 250,422	\$ 283,759	\$ 363,784	\$ 311,578	(\$ 52,206)	(14.35%)
Materials - Operating Expenses	22,382	27,195	32,900	34,687	1,787	5.43%
Energy Costs	2,444	2,932	2,600	3,000	400	15.38%
Rents and Financial Expenses	360	1,058	300	300	-	-
Purchased/Contracted Services	16,818	26,448	22,200	96,700	74,500	335.59%
Internal Recoveries	7,766	-	10,094	12,344	2,250	22.29%
Contribution to Reserves	-	-	10,500	10,500	-	-
<b>Total Expenses</b>	<b>\$ 300,192</b>	<b>\$ 341,391</b>	<b>\$ 442,378</b>	<b>\$ 469,109</b>	<b>\$ 26,731</b>	<b>6.04%</b>
<b>Total Levy Requirements</b>	<b>\$ 202,503</b>	<b>\$ 283,819</b>	<b>\$ 268,361</b>	<b>\$ 308,159</b>	<b>\$ 39,798</b>	<b>14.83%</b>

## Budget Highlights

- **Fines and Penalties - \$88,567 ↓**  
Fines and Penalties have seen a decrease by \$88,567 with the elimination of automated speed enforcement.

- **Contribution from Reserves / Consulting - \$75,000** ↑↓

Increased costs for a parking study.

- **Salaries & Benefits - \$52,206** ↓

Salary increase for non-union staff to date of 1.8% per the consumer price index at October 2025 per By-law 2024-7447. Unionized staff increase per the collective agreement is 3.25%.

Additional resources are not required due to the elimination of the automated speed enforcement program.

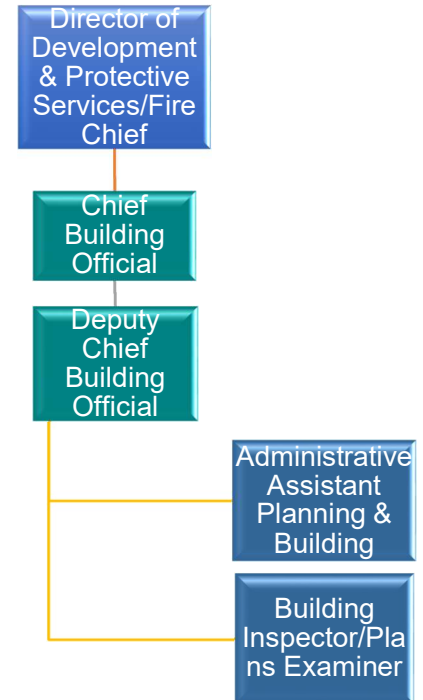
- **IT Internal Chargeback - \$2,250** ↑

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

# 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

	Actuals		Budget		Budget Change	
	2024 Actuals	2025 Actuals	2025 Budget	2026 Budget	Dollar Change	Percent Change
<b>Revenues</b>						
User Fees	\$ 387,214	\$ 722,939	\$ 487,500	\$ 558,976	\$ 71,476	14.66%
Contribution from Reserves	-	-	9,625	9,200	(425)	(4.42%)
<b>Total Revenues</b>	<b>\$ 387,214</b>	<b>\$ 722,939</b>	<b>\$ 497,125</b>	<b>\$ 568,176</b>	<b>\$ 71,051</b>	<b>14.29%</b>
<b>Expenses</b>						
Salaries & Benefits	\$ 360,750	\$ 421,746	\$ 424,755	\$ 444,750	\$ 19,995	4.71%
Materials - Operating Expenses	21,082	16,170	35,554	37,515	1,961	5.52%
Rents and Financial Expenses	-	-	9,625	9,200	(425)	(4.42%)
Purchased/Contracted Services	17,252	17,142	33,000	8,000	(25,000)	(75.76%)
Debt Repayment	358	1,179	-	-	-	N/A
Internal Recoveries	62,084	-	66,838	68,711	1,873	2.80%
<b>Total Expenses</b>	<b>\$ 461,526</b>	<b>\$ 456,237</b>	<b>\$ 569,772</b>	<b>\$ 568,176</b>	<b>(\$ 1,829)</b>	<b>(0.28%)</b>
<b>Total Levy Requirements</b>	<b>\$ 74,312</b>	<b>(\$ 266,702)</b>	<b>\$ 72,647</b>	<b>\$ -</b>	<b>(\$ 72,647)</b>	<b>(100.00%)</b>

## Budget Highlights

- **Building Fees - \$71,476 ↑**  
Increase based on anticipated building projects in 2026, and the associated revenue due to the scale of the projects.
- **Salaries & Benefits - \$19,995 ↑**  
Salary increase for non-union staff to date of 1.8% per the consumer price index at October 2025 per By-law 2024-7447. Unionized staff increase per the collective agreement is 3.25%.

- **Contracted Services - \$25,000** ↓  
Costs reduced due to contract inspectors being removed from the West Parry Sound Recreation Centre project. Internal staff will be assuming these duties.
- **IT Internal Chargeback - \$1,873** ↑  
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 and guide development and redevelopment leading to a more vibrant and healthy community. Planning is also responsible for the implementation of the Town’s Official Plan which contains development guiding policies for land use within the Town and provides direction on matters related to land use.



## Functions

- First point of contact for development related investment inquiries
- Review, develop and implement land use policies and by-laws
- 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

	Actuals		Budget		Budget Change	
	2024 Actuals	2025 Actuals	2025 Budget	2026 Budget	Dollar Change	Percent Change
<b>Revenues</b>						
User Fees	\$ -	\$ 181,298	\$ -	\$ -	\$ -	N/A
Investment Earnings	3	-	3000	3,000	-	0.00%
Other Revenues	42,788	44,612	45,000	45,000	-	0.00%
Contribution from Reserves	-	-	50,000	160,000	110,000	220.00%
<b>Total Revenues</b>	<b>\$ 42,791</b>	<b>\$ 225,910</b>	<b>\$ 98,000</b>	<b>\$ 208,000</b>	<b>\$ 110,000</b>	<b>112.24%</b>
<b>Expenses</b>						
Salaries & Benefits	\$ 231,510	\$ 216,358	\$ 220,969	\$ 222,863	\$ 1,894	0.86%
Materials - Operating Expenses	8,440	15,603	13,910	15,810	1,900	13.66%
Purchased/Contracted Services	165,790	47,290	191,000	183,500	(7,500)	(3.93%)
Grants – Transfer Payments	28,000	-	-	-	-	N/A
Internal Recoveries	4,766	-	4,839	4,447	(392)	(8.10%)
Contribution to Reserves	-	-	63,000	63,000	-	-
<b>Total Expenses</b>	<b>\$ 438,707</b>	<b>\$ 279,251</b>	<b>\$ 493,718</b>	<b>\$ 489,620</b>	<b>(\$ 4,098)</b>	<b>(0.83%)</b>
<b>Total Levy Requirements</b>	<b>\$ 395,915</b>	<b>\$ 53,341</b>	<b>\$ 395,718</b>	<b>\$ 281,620</b>	<b>(\$ 114,098)</b>	<b>(28.83%)</b>

## Budget Highlights

- **Salaries & Benefits - \$1,894 ↑**  
Salary increase for non-union staff to date of 1.8% per the consumer price index at October 2025 per By-law 2024-7447. Unionized staff increase per the collective agreement is 3.25%.
- **Legal and Appraisals - \$10,000 ↓**  
Costs have been reduced to align with historical trends.
- **Other Consultants - \$2,500 ↑**  
Increase in more complex work trending.

- **Contribution from Reserves / Zoning Bylaw Review - \$110,000** ↓↑  
The project is planned to commence in 2026.

# 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

	Actuals		Budget		Budget Change	
	2024 Actuals	2025 Actuals	2025 Budget	2026 Budget	Dollar Change	Percent Change
<b>Revenues</b>						
Federal Grants and Subsidies	\$ 44,878	\$ -	\$ 132,000	60,000	(\$ 72,000)	(54.55%)
User Fees	62,426	56,162	60,000	60,000	-	-
Rents & Financial Revenues	75,000	75,000	37,500	-	(37,500)	(100.00%)
Investment Earnings	27,598	15,570	27,000	27,000	-	-
Other Revenues	-	436	-	-	-	N/A
Licenses and Permits	17,982	3,688	18,000	40,000	22,000	122.22%
Contribution from Reserves	-	-	-	-	-	N/A
<b>Total Revenues</b>	<b>\$ 227,885</b>	<b>\$ 149,984</b>	<b>\$ 274,500</b>	<b>\$ 187,000</b>	<b>(\$ 87,500)</b>	<b>(31.88%)</b>
<b>Expenses</b>						
Salaries & Benefits	\$ -	\$ -	\$ -	\$ 54,355	\$ 54,355	N/A
Materials - Operating Expenses	57,027	37,045	79,286	79,369	83	0.10%
Energy Costs	21,996	22,934	25,700	10,700	(15,000)	(58.37%)
Purchased/Contracted Services	110,982	47,233	153,500	155,500	2,000	1.3%
Debt Repayment	2,510	2,328	2,329	2,146	(183)	(7.86%)
Internal Recoveries	-	-	-	-	-	N/A
Contribution to Reserves	-	-	64,500	27,000	(37,500)	(58.14%)
<b>Total Expenses</b>	<b>\$ 192,514</b>	<b>\$ 109,540</b>	<b>\$ 325,315</b>	<b>\$ 329,070</b>	<b>\$ 3,755</b>	<b>1.15%</b>
<b>Total Levy Requirements</b>	<b>(\$ 35,370)</b>	<b>(\$ 40,444)</b>	<b>\$ 50,815</b>	<b>\$ 142,070</b>	<b>\$ 91,255</b>	<b>179.58%</b>

## Budget Highlights

- **Waterfront Master Plan - \$72,000 ↓**  
Funding for the Waterfront Master Plan has decreased as work was completed in 2025.
- **Rents and Financial Revenues - \$37,500 ↓**  
Revenues have declined in 2026 – due to conclusion of smelter wharf lease.
- **Licenses and Permits - \$22,000 ↑**  
An increase in revenues is expected due to the Town taking over responsibility for the Town Dock.

- **Salaries & Benefits - \$54,355 ↑**  
Salary includes new contract Harbour Master and Student positions to assist with managing operations at the site and to help with Town Dock and Cruise Ship visitors.
- **Legal and Appraisals - \$2,000 ↑**  
An increase has been budgeted due to the Town maintaining and controlling the docks.
- **Energy Costs - \$15,000 ↓**  
An decrease in energy costs has been budgeted because the BSM Contractor will be covering a portion of the utility costs.
- **Contribution to Reserves - \$37,500 ↓**  
A decrease for the smelter wharf reserve has been budgeted due to the expiration of the lease.

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TOWN OF  
*Parry Sound*  
**Public Works & Recreation**

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# Transportation Operations

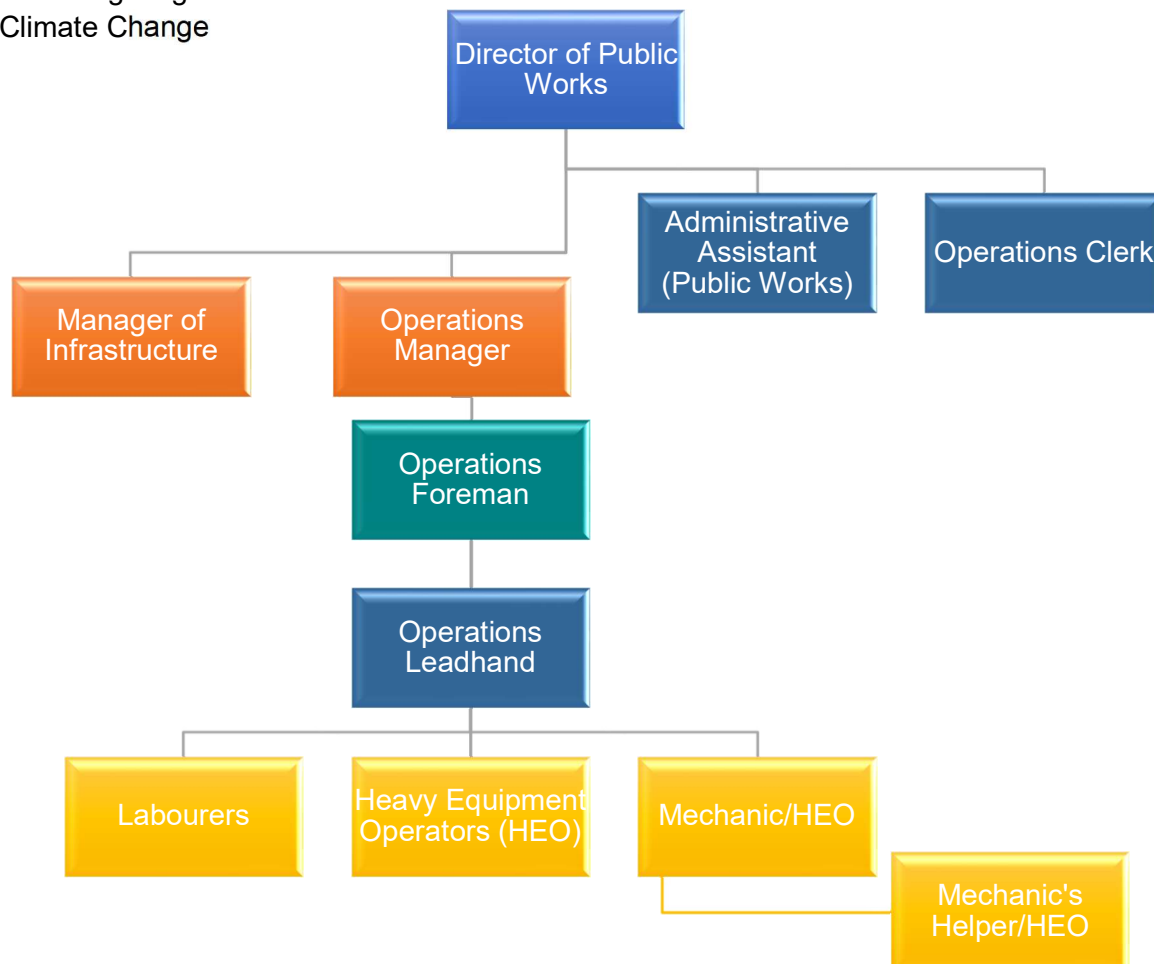
## Overview

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



## Operating Budget Details

	Actuals		Budget		Budget Change	
	2024 Actuals	2025 Actuals	2025 Budget	2026 Budget	Dollar Change	Percent Change
<b>Revenues</b>						
Provincial Grants & Subsidies	\$ 1,653,652	\$ 1,363,864	\$ -	\$ -	\$ -	N/A
Federal Grants & Subsidies	584,872	507,354	-	-	-	N/A
Investment Earnings	-	32,604	36,000	38,000	2,000	5.56%
Other Revenues	9,421	9,120	4,000	4,000	-	0.00%
Contribution from Reserves	-	-	184,135	186,500	2,365	1.28%
<b>Total Revenues</b>	<b>\$ 2,247,945</b>	<b>\$ 1,912,942</b>	<b>\$ 224,135</b>	<b>\$ 228,500</b>	<b>\$ 4,365</b>	<b>1.95%</b>
<b>Expenses</b>						
Salaries & Benefits	\$ 1,260,018	\$ 1,224,525	\$ 1,377,034	\$ 1,518,460	\$ 141,426	10.27%
Materials - Operating Expenses	641,288	673,058	670,971	674,903	3,932	0.59%
Energy Costs	116,250	114,269	116,900	116,900	-	0.00%
Rent and Financial Expenses	8,391	5,401	90,035	87,400	(2,635)	(2.93%)
Purchased/Contracted Services	358,806	171,435	499,120	449,120	(50,000)	(10.02%)
Debt Repayment	253,656	246,919	214,803	204,982	(9,821)	(4.57%)
Grants – Transfer Payments	-	-	10,000	10,000	-	0.00%
Internal Recoveries	(354,119)	-	(332,804)	(335,871)	(3,067)	(0.92%)
Contributions to Reserve	-	-	36,000	38,000	2,000	5.56%
<b>Total Expenses</b>	<b>\$ 2,284,289</b>	<b>\$ 2,435,607</b>	<b>\$ 2,682,059</b>	<b>\$ 2,763,894</b>	<b>\$ 81,835</b>	<b>3.05%</b>
<b>Total Levy Requirements</b>	<b>\$ 36,344</b>	<b>\$ 522,665</b>	<b>\$ 2,457,924</b>	<b>\$ 2,535,394</b>	<b>\$ 77,470</b>	<b>3.15%</b>

## Budget Highlights

- **Contributions from Reserves - \$2,365 ↑**

Increased funding of \$2,365 transferred from budgeted to be transferred from the Fleet Reserve to go towards annual lease costs for vehicles.

- **Salaries & Benefits - \$141,426 ↑**

Salary increase for non-union staff to date of 1.8% per the consumer price index at October 2025 per By-law 2024-7447. Unionized staff increase per the collective agreement is 3.25%.

New Position – Capital Project Manager (Contract) \$104,796 including benefits (100% allocated to transportation)

### **Materials**

- **Small Tools and Equipment - \$5,000 ↓**

Adequate supply of tools and equipment after increasing purchases in prior years.

- **Insurance Costs - \$3,032 ↑**  
Nominal insurance premium impact on transportation operations, in addition to increasing fleet.
- **Misc Materials - \$4,700 ↑**  
Nominal increase for transportation operations to align with historical trends.

***Rents and Financial Expenses***

- **Vehicle Lease Cost - \$2,635 ↑↓**  
Vehicle lease annual costs. These lease costs are funded from the fleet reserve which is funded through the capital budget.
- **Debt Repayment - \$9,821 ↓**  
Long term debt expenses used to fund various street maintenance projects have declining annual applicable interest.
- **Internal Recoveries - \$3,067 ↓**  
The cost allocation from Information Technology based on the number of devices and actual costs increased.
- **Contribution to Reserves - \$2,000 ↑**  
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		Budget Change	
	2024 Actuals	2025 Actuals	2025 Budget	2026 Budget	Dollar Change	Percent Change
<b>Expenses</b>						
Salaries & Benefits	\$ 181,017	\$ 279,758	\$ 303,897	\$ 312,537	\$ 8,640	2.84%
Materials - Operating Expenses	163,935	235,131	197,840	237,840	40,000	20.22%
Purchased/Contracted Services	89,011	346,103	164,000	169,000	5,000	3.05%
Internal Recoveries	186,598	-	186,598	186,598	-	0.00%
<b>Total Expenses</b>	<b>\$ 620,560</b>	<b>\$ 860,992</b>	<b>\$ 852,335</b>	<b>\$ 905,975</b>	<b>\$ 53,640</b>	<b>6.29%</b>
<b>Total Levy Requirements</b>	<b>\$ 620,560</b>	<b>\$ 860,992</b>	<b>\$ 852,335</b>	<b>\$ 905,975</b>	<b>\$ 53,640</b>	<b>6.29%</b>

## Budget Highlights

- **Salaries & Benefits - \$8,640 ↑**  
Unionized staff increase per the collective agreement is 3.25%.
- **Misc. Materials - \$40,000 ↑**  
Increased material costs expected for winter road maintenance.
- **Contracted Services Cost - \$5,000 ↑**  
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	
	2024 Actuals	2025 Actuals	2025 Budget	2026 Budget	Dollar Change	Percent Change
<b>Revenues</b>						
Contributions from Reserves	\$ -	\$ -	\$ 175,000	\$ -	(\$ 175,000)	(100.00%)
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 175,000</b>	<b>\$ -</b>	<b>(\$ 175,000)</b>	<b>(100.00%)</b>
<b>Expenses</b>						
Salaries & Benefits	\$ 95,794	\$ 88,021	\$ 115,918	\$ 119,323	\$ 3,405	2.94%
Materials - Operating Expenses	36,331	44,999	49,202	49,202	-	0.00%
Rents and Financial Expenses	-	173	-	-	-	N/A
Purchased/Contracted Services	73,850	39,836	260,000	85,000	(175,000)	(67.31%)
Debt Repayment	2,250	2,027	2,027	1,703	(324)	(15.98%)
Internal Recoveries	158,884	-	158,884	158,884	-	0.00%
<b>Total Expenses</b>	<b>\$ 367,109</b>	<b>\$ 175,056</b>	<b>\$ 586,031</b>	<b>\$ 414,112</b>	<b>(\$ 171,919)</b>	<b>(29.34%)</b>
<b>Total Levy Requirements</b>	<b>\$ 367,109</b>	<b>\$ 175,056</b>	<b>\$ 411,031</b>	<b>\$ 414,112</b>	<b>\$ 3,081</b>	<b>0.75%</b>

## Budget Highlights

- **Salaries & Benefits - \$3,405 ↑**  
Unionized staff increase per the collective agreement is 3.25%.
- **Consulting/Contributions from Reserve - \$175,000 ↓↑**  
Storm water study removed from budget and identification work being performed internally.
- **Debt Repayment - \$324 ↓**  
Long-term debt expenses used to fund various storm projects have declining annual applicable interest.

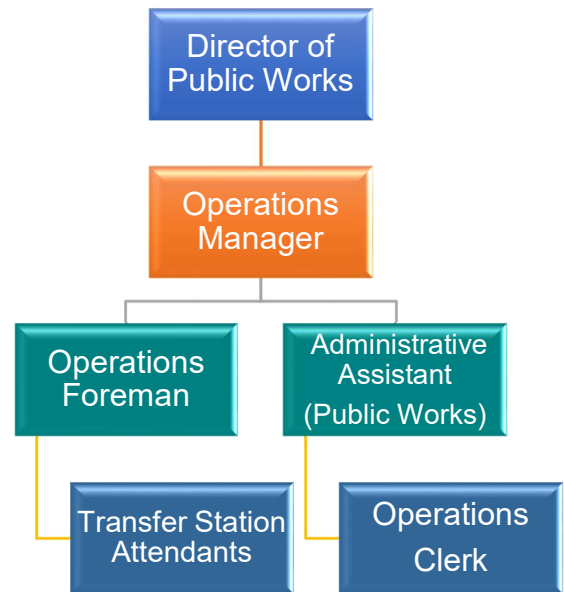
# Waste Management

## 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)

## Operating Budget Details

	Actuals		Budget		Budget Change	
	2024 Actuals	2025 Actuals	2025 Budget	2026 Budget	Dollar Change	Percent Change
<b>Revenues</b>						
Provincial Grants & Subsidies	\$ 5,226	\$ 3,472	\$ -	\$ -	\$ -	N/A
Other Municipalities	9,419	7,800	11,000	11,000	-	0.00%
User Fees	53,403	58,267	54,900	54,900	-	0.00%
Rents & Financial Revenues	-	18,850	18,000	18,000	-	0.00%
Other Revenues	318,983	318,176	338,700	182,503	(156,197)	(46.12%)
<b>Total Revenues</b>	<b>\$ 387,031</b>	<b>\$ 406,565</b>	<b>\$ 422,600</b>	<b>\$ 266,403</b>	<b>(\$ 156,197)</b>	<b>(36.96%)</b>
<b>Expenses</b>						
Salaries & Benefits	\$ 279,282	\$ 304,146	\$ 333,961	\$ 343,061	\$ 9,100	2.72%
Materials - Operating Expenses	24,944	26,400	56,463	32,666	(23,797)	(42.15%)
Energy Costs	2,989	2,962	3,500	3,500	-	0.00%
Rent and Financial Expenses	11,151	15,475	15,000	15,000	-	0.00%
Purchased/Contracted Services	736,073	745,514	827,400	762,400	(65,000)	(7.86%)
Internal Recoveries	32,869	-	32,912	32,878	(34)	(0.10%)
<b>Total Expenses</b>	<b>\$ 1,087,307</b>	<b>\$ 1,094,497</b>	<b>\$ 1,269,236</b>	<b>\$ 1,189,505</b>	<b>(\$ 79,731)</b>	<b>(6.28%)</b>
<b>Total Levy Requirements</b>	<b>\$ 700,276</b>	<b>\$ 687,932</b>	<b>\$ 846,636</b>	<b>\$ 923,102</b>	<b>\$ 76,466</b>	<b>9.03%</b>

## Budget Highlights

- **Other Revenues - \$156,197 ↓**  
Loss of revenues related to the loss of the recycling program.
- **Salaries & Benefits - \$9,100 ↑**  
Salary increase for non-union staff to date of 1.8% per the consumer price index at October 2025 per By-law 2024-7447. Unionized staff increase per the collective agreement is 3.25%.

### *Materials*

- **Inventory - \$10,000 ↓**  
Reduced costs related to the loss of the recycling program.
- **Repairs and Maintenance / Marketing - \$7,297 ↓**  
Reduced costs to align with historical trends.
- **Contracted Services - \$108,400 ↑**  
Increased costs for waste collection at various town sites.
- **Consulting - \$173,400 ↓**  
Reduced costs related to the loss of the recycling program.

# Municipal Office

## Overview

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

## Operating Budget Details

	Actuals		Budget		Budget Change	
	2024 Actuals	2025 Actuals	2025 Budget	2026 Budget	Dollar Change	Percent Change
<b>Expenses</b>						
Salaries & Benefits	\$ 353	\$ -	\$ 550	\$ -	(\$ 550)	(-100.00%)
Materials - Operating Expenses	31,839	52,866	40,262	40,298	36	0.09%
Energy Costs	27,100	28,684	25,667	28,745	3,078	11.99%
Purchased/Contracted Services	35,029	47,365	34,348	34,848	500	1.46%
Debt Repayment	106,712	103,861	103,861	99,828	(4,033)	(3.88%)
Internal Recoveries	-	-	-	-	-	N/A
<b>Total Expenses</b>	<b>\$ 201,033</b>	<b>\$ 232,776</b>	<b>\$ 204,688</b>	<b>\$ 203,719</b>	<b>(\$ 969)</b>	<b>(0.47%)</b>
<b>Total Levy Requirements</b>	<b>\$ 201,033</b>	<b>\$ 232,776</b>	<b>\$ 204,688</b>	<b>\$ 203,719</b>	<b>(\$ 969)</b>	<b>(0.47%)</b>

- **Energy Costs - \$3,078 ↑**  
The cost of utilities has increased.
- **Debt Repayment - \$4,033 ↓**  
Financing expenses related to the Municipal Office.

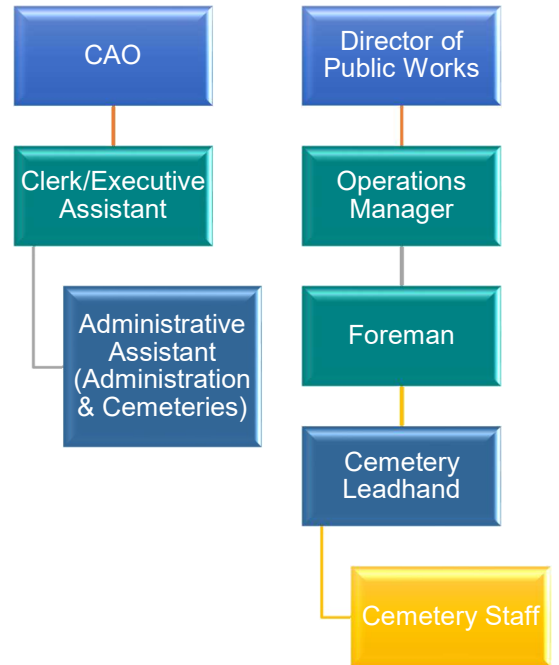
# Cemeteries

## 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

## Operating Budget Details

	Actuals		Budget		Budget Change	
	2024 Actuals	2025 Actuals	2025 Budget	2026 Budget	Dollar Change	Percent Change
<b>Revenues</b>						
User Fees	\$ 96,471	\$ 83,846	\$ 47,300	\$ 69,100	\$ 21,800	46.09%
Investment Earnings	18,186	-	5,000	5,000	-	0.00%
Other Revenues	2,746	3,113	2,500	2,500	-	0.00%
<b>Total Revenues</b>	<b>\$ 117,403</b>	<b>\$ 86,959</b>	<b>\$ 54,800</b>	<b>\$ 76,600</b>	<b>\$ 21,800</b>	<b>39.78%</b>
<b>Expenses</b>						
Salaries & Benefits	\$ 125,426	\$ 131,812	\$ 127,360	\$ 131,702	\$ 4,342	3.41%
Materials - Operating Expenses	46,997	40,717	61,737	62,125	388	0.63%
Energy Costs	22,522	24,325	28,100	28,100	-	0.00%
Purchased/Contracted Services	5,671	2,467	10,600	10,600	-	0.00%
Internal Recoveries	5,719	-	5,449	5,171	(278)	(5.10%)
Contribution to Reserves	-	-	5,000	5,000	-	0.00%
<b>Total Expenses</b>	<b>\$ 206,336</b>	<b>\$ 199,321</b>	<b>\$ 238,246</b>	<b>\$ 242,698</b>	<b>\$ 4,452</b>	<b>1.87%</b>
<b>Total Levy Requirements</b>	<b>\$ 88,933</b>	<b>\$ 112,363</b>	<b>\$ 183,446</b>	<b>\$ 166,098</b>	<b>(\$ 17,348)</b>	<b>(9.46%)</b>

## Budget Highlights

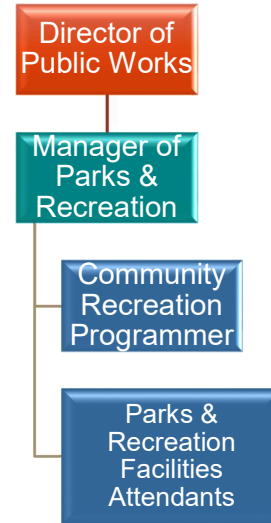
- **User Fees - \$21,800** ↑  
Revenues have increased to align with historical trends.
- **Salaries & Benefits - \$4,342** ↑  
Salary increase for non-union staff to date of 1.8% per the consumer price index at October 2025 per By-law 2024-7447. Unionized staff increase per the collective agreement is 3.25%.

# 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, tradeshow and rental functions.



## Functions

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

## Operating Budget Details

	Actuals		Budget		Budget Change	
	2024 Actuals	2025 Actuals	2025 Budget	2026 Budget	Dollar Change	Percent Change
<b>Revenues</b>						
User Fees	\$ 30,004	\$ 34,013	\$ 20,000	\$ 30,000	\$ 10,000	50.00%
Rents & License Revenues	222,128	230,884	187,300	210,200	22,900	12.23%
Other Revenues	17,676	19,992	20,700	20,700	-	0.00%
<b>Total Revenues</b>	<b>\$ 269,808</b>	<b>\$ 284,889</b>	<b>\$ 228,000</b>	<b>\$ 260,900</b>	<b>\$ 32,900</b>	<b>14.43%</b>
<b>Expenses</b>						
Salaries & Benefits	\$ 348,762	\$ 316,496	\$ 353,805	\$ 361,356	\$ 7,551	2.13%
Materials - Operating Expenses	176,449	195,789	178,462	178,997	535	0.30%
Energy Costs	135,392	154,226	140,000	155,000	15,000	10.71%
Rents & Financial Services	-	-	1,500	1,500	-	0.00%
Purchased/Contracted Services	73,067	62,273	53,500	56,500	3,000	5.61%
Debt Repayment	56,912	52,713	74,098	73,726	(372)	(0.50%)
Internal Recoveries	1,629	-	1,637	3,501	1,864	113.87%
<b>Total Expenses</b>	<b>\$ 792,211</b>	<b>\$ 781,497</b>	<b>\$ 803,002</b>	<b>\$ 830,580</b>	<b>\$ 27,578</b>	<b>3.43%</b>
<b>Total Levy Requirements</b>	<b>\$ 522,402</b>	<b>\$ 496,608</b>	<b>\$ 575,002</b>	<b>\$ 569,680</b>	<b>(\$ 5,322)</b>	<b>(0.93%)</b>

## Budget Highlights

- **User Fees - \$10,000 ↑**  
Increased to align with historical concession sales trends.
- **Rents & Financial Revenues - \$22,900 ↑**  
Facility rentals are increasing.

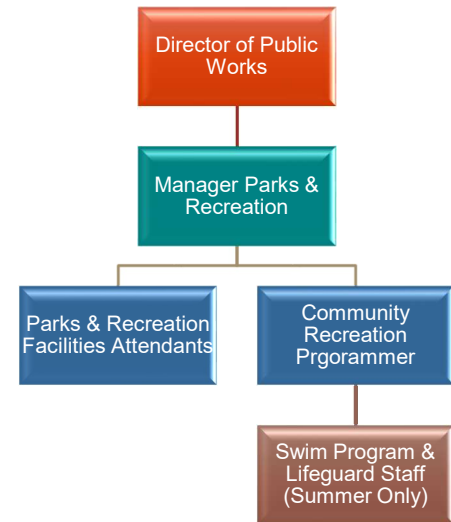
- **Salaries & Benefits - \$7,551 ↑**  
Salary increase for non-union staff to date of 1.8% per the consumer price index at October 2025 per By-law 2024-7447. Unionized staff increase per the collective agreement is 3.25%.
- **Energy Costs - \$15,000 ↑**  
Energy costs have increased to align with historical trends and facility usage.
- **Contracted Services - \$3,000 ↑**  
Contracted service costs have increased for the building.
- **Debt Repayment - \$372 ↓**  
Financing expenses related to the Bobby Orr Community Centre.
- **Internal Recoveries - \$1,864 ↑**  
The cost allocation from Information Technology based on the number of devices and actual costs increased.

# 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

## Operating Budget Details

	Actuals		Budget		Budget Change	
	2024 Actuals	2025 Actuals	2025 Budget	2026 Budget	Dollar Change	Percent Change
<b>Revenues</b>						
Provincial Grants & Subsidies	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
User Fees	53,469	61,589	45,850	53,850	8,000	17.45%
Rents & Financial Revenues	28,048	30,563	27,950	27,950	-	0.00%
Investment Earnings	121	68	100	100	-	0.00%
Other Revenues	11	1	-	-	-	N/A
Contributions from Reserves	-	-	76,160	70,300	(5,860)	(7.69%)
<b>Total Revenues</b>	<b>\$ 81,649</b>	<b>\$ 92,221</b>	<b>\$ 150,060</b>	<b>\$ 152,200</b>	<b>\$ 2,140</b>	<b>1.43%</b>
<b>Expenses</b>						
Salaries & Benefits	\$ 615,196	\$ 732,346	\$ 757,626	\$ 776,825	\$ 19,199	2.53%
Materials - Operating Expenses	158,736	160,778	239,163	237,340	(1,823)	(0.76%)
Energy Costs	50,470	56,886	55,350	60,450	5,100	9.21%
Rent and Financial Expenses	6,229	3,384	82,260	76,400	(5,860)	(7.12%)
Purchased/Contracted Services	66,531	72,365	74,000	124,000	50,000	67.57%
Debt Repayment	9,278	11,760	-	-	-	N/A
Grants - Transfer Payments	10,495	20,384	33,500	33,500	-	0.00%
Internal Recoveries	1,208	-	(1,215)	2,964	4,179	(343.95%)
Contribution to Reserves	-	-	100	100	-	0.00%
<b>Total Expenses</b>	<b>\$ 918,144</b>	<b>\$ 1,057,903</b>	<b>\$ 1,240,784</b>	<b>\$ 1,311,579</b>	<b>\$ 70,795</b>	<b>5.71%</b>
<b>Total Levy Requirements</b>	<b>\$ 836,495</b>	<b>\$ 965,682</b>	<b>\$ 1,090,724</b>	<b>\$ 1,159,379</b>	<b>\$ 68,655</b>	<b>6.29%</b>

## Budget Highlights

- **Recreational Program Registration Revenues - \$8,000 ↑**  
Program registrations are up.
- **Contribution from Reserves - \$5,860 ↑↓**  
This contribution is from the fleet reserve to fund the vehicle lease costs which have been leased over 5 years.
- **Salaries & Benefits - \$19,199 ↑**  
Salary increase for non-union staff to date of 1.8% per the consumer price index at October 2025 per By-law 2024-7447. Unionized staff increase per the collective agreement is 3.25%.
- **Fuel Costs - \$2,711 ↓**  
The costs for fuel use have decreased.
- **Insurance Costs - \$802 ↑**  
Nominal insurance premium impact on parks operations
- **Energy Costs - \$5,100 ↑**  
Increased to align with historical trends and increased costs.
- **Rent and Financial Expenses- \$5,860 ↑↓**  
This is the 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 - \$50,000 ↑**  
Costs budgeted for an engineering inspection of Tower Hill Park.
- **IT Internal Chargeback - \$4,179 ↑**  
Information Technology costs are charged back throughout the organization to different departments/business units for cost recovery where possible.



TOWN OF  
*Parry Sound*  
**Finance**

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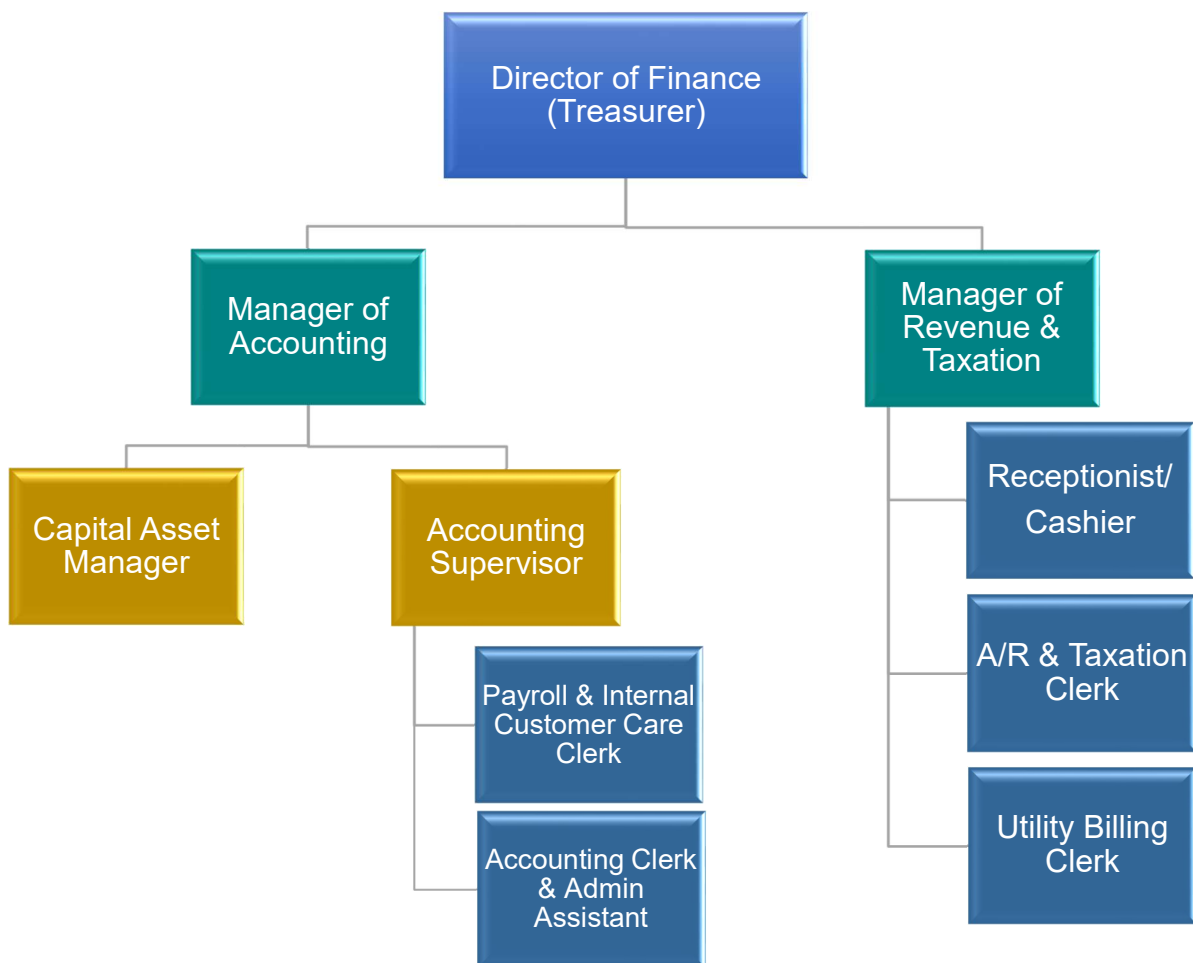
# Finance

## 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		Budget		Budget Change	
	2024 Actuals	2025 Actuals	2025 Budget	2026 Budget	Dollar Change	Percent Change
<b>Revenues</b>						
Levies	\$ 672,289	\$ 579,106	\$ 625,775	\$ 606,775	(\$ 19,000)	(3.04%)
Federal Grants & Subsidies	-	-	-	-	-	N/A
User Fees	10,430	14,330	10,500	11,000	500	4.76%
Rents & Financial Revenues	10,898	11,875	10,000	11,000	1,000	10.00%
Other Revenues	8,787	19,541	7,000	7,000	-	0.00%
Fines and Penalties	178,113	163,356	135,000	160,000	25,000	18.52%
Contributions from Reserves	-	-	115,000	-	(115,000)	(100.00%)
<b>Total Revenues</b>	<b>\$ 880,518</b>	<b>\$ 788,208</b>	<b>\$ 903,275</b>	<b>\$ 795,775</b>	<b>(\$ 107,500)</b>	<b>(11.90%)</b>
<b>Expenses</b>						
Salaries & Benefits	\$ 882,058	\$ 879,210	\$ 1,105,759	\$ 1,136,731	\$ 30,972	2.80%
Materials - Operating Expenses	159,053	238,647	250,080	263,250	13,170	5.27%
Rent and Financial Expenses	30,519	11,924	15,040	15,040	-	0.00%
Purchased/Contracted Services	87,576	178,339	207,965	148,640	(59,325)	(28.53%)
Grants – Transfer Payments	110,324	54,746	89,000	90,000	1,000	1.12%
Internal Recoveries	(441,536)	(1,349)	(446,148)	(498,277)	(52,129)	11.68%
Contributions to Reserves or Reserve Funds	-	-	75,000	75,000	-	0.00%
<b>Total Expenses</b>	<b>\$ 827,995</b>	<b>\$ 1,361,516</b>	<b>\$ 1,296,696</b>	<b>\$ 1,230,384</b>	<b>(\$ 66,312)</b>	<b>(5.11%)</b>
<b>Total Levy Requirements</b>	<b>(\$ 52,523)</b>	<b>\$ 573,308</b>	<b>\$ 393,421</b>	<b>\$ 434,609</b>	<b>\$ 41,188</b>	<b>10.47%</b>

## Budget Highlights

- **Levies - \$19,000 ↓**  
A small decrease in supplemental taxation revenues projected.
- **Fines and Penalties - \$25,000 ↑**  
Newly forecasted amount based upon taxation receivable balances.
- **Contribution from Capital Replacement and Modernization Reserve - \$115,000 ↓**  
The Town completed enhancement of the Asset Management Plan and \$50k Modernization transfer moved to capital budget to fund Enterprise Resource Planning accounts payable portion.
- **Salaries & Benefits - \$30,972 ↑**  
**Accounting Supervisor** - To replace Payroll Supervisor position as part of Finance Department growth strategy.  
**Capital Asset Manager** – To replace the Asset Management Coordinator position as part of the Finance Department growth strategy (+ \$23k).  
**Other Salary Increases** - Salary increase for non-union staff to date of 1.8% per the consumer price index at October 2025 per By-law 2024-7447.

- **Modernization Projects/Contracted Services and Audit - \$59,325 ↓**  
Completion of the Asset Management Plan in 2025 has reduced the costs offset by a slight increase in Audit fees for 2026.
- **Software Costs - \$6,193 ↑**  
As a result of market price increases, Software Licensing costs have increased.
- **Conferences - \$2,300 ↑**  
The cost of conference attendance has increased and there is an additional cost since staff fees are not covered by the Ontario Municipal Tax and Revenue Association (OMTRA) organization due to the term on the Board of Directors ending.
- **Insurance - \$2,432 ↑**  
Nominal insurance increase - general liability allocation.
- **Grants/Transfer Payments - \$1,000 ↑**  
Small budget increase for tax write-offs.
- **Administrative Support Chargeback - \$52,265 ↓**  
Administrative fees to support POA/Land Ambulance/Water/Wastewater have been increased per labour impacts. \$21K for the West Parry Sound Recreation and Cultural Centre remains unchanged. \$49K has been recognized for admin support for the Industrial Park.

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TOWN OF

# *Parry Sound*

## **External Levies, Boards & District Services**

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# 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 co-operation 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.

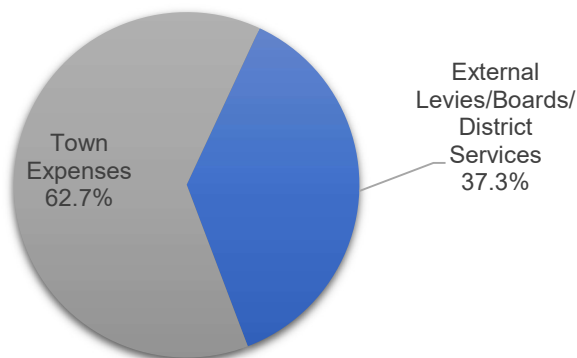
The Town contributes an annual amount to support the Stockey Centre. The operations seek municipal contributions to assist with the funding but have traditionally been met with resistance with only one other contributing municipality.

## 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		Budget Change	
	2024 Actuals	2025 Actuals	2025 Budget	2026 Budget	Dollar Change	Percent Change
<b>Revenues</b>						
Provincial Grants and Subsidies	\$ 146,468	\$ 182,796	\$ 146,468	\$ 182,796	\$ 36,328	24.80%
Other Municipal Contribution from Reserves or Reserve Funds	249,375	321,300	321,300	327,083	5,783	1.80%
	-	-	-	-	-	0.00%
<b>Total Revenues</b>	<b>\$ 395,843</b>	<b>\$ 504,096</b>	<b>\$ 467,768</b>	<b>\$ 509,879</b>	<b>\$ 42,111</b>	<b>9.00%</b>

<b>Expenses</b>						
Health Unit	\$ 191,654	\$ 200,693	\$ 200,693	\$ 208,557	\$7,864	3.92%
Town Contribution – Land						
Ambulance	310,261	318,970	318,970	336,744	17,774	5.57%
Home for the Aged	148,384	86,414	86,414	87,879	1,465	1.70%
Seniors	5,000	5,000	5,000	5,000	-	0.00%
DSSAB	350,950	363,417	363,417	383,687	20,270	5.58%
Library	333,252	349,915	349,915	363,912	13,997	4.00%
Museum	45,300	47,000	47,000	49,000	2,000	4.26%
Town Contribution - Stockey	-	-	368,207	395,306	27,099	7.36%
OPP	2,115,506	2,297,701	2,309,488	2,563,531	254,043	11.00%
Police Services Board	-	3,464	2,500	3,500	1,000	40.00%
Airport	14,500	23,006	12,400	11,450	(950)	-7.66%
PS Area Industrial Park Levy	15,032	15,183	15,650	15,650	-	0.00%
PS Area Industrial Park W/WW	56,790	104,230	321,300	327,085	5,785	1.80%
911 Levy	3,773	4,170	3,800	3,800	-	0.00%
MPAC Property Assess Levy	91,398	96,168	96,168	98,841	2,673	2.78%
<b>Total Expenses</b>	<b>\$ 3,681,801</b>	<b>\$ 3,915,330</b>	<b>\$ 4,500,922</b>	<b>\$ 4,853,942</b>	<b>\$353,020</b>	<b>7.84%</b>
<b>Total Levy Requirements</b>	<b>\$ 3,285,958</b>	<b>\$ 3,411,234</b>	<b>\$ 4,033,154</b>	<b>\$ 4,344,063</b>	<b>\$ 310,909</b>	<b>7.71%</b>

## Budget Highlights

- Other Municipal Revenues/PS Area Industrial Park W/WW - \$5,783** ↕  
 Revenues from the Parry Sound Area Industrial Park Board to cover expenses from water and wastewater operations.
- Health Unit - \$7,864** ↑  
 The Health Unit levy is expected to increase for 2026 by 3.92%.
- Land Ambulance - \$17,774** ↑  
 The Land Ambulance levy is expected to increase for 2026 by 5.6%.
- Home for the Aged - \$1,465** ↑  
 The Belvedere levy is expected to increase for 2026 by 1.7%.
- District Social Service Administration Board - \$20,270** ↑  
 The DSSAB levy is expected to increase for 2026 by 5.6%.
- Library - \$13,997** ↑  
 Increased costs at the library associated with payroll cost of living increase of 3.25% and few merit increases.
- WPS District Museum - \$2,000** ↑  
 The Museum is requesting a 4.26% increase over 2025's contribution.
- Ontario Provincial Police - \$254,043** ↑  
 The OPP levy is expected to increase for 2026 by 11%.


Initially, the Ontario Provincial Police Levy was to pass on an increase of \$507k more for the 2026 budget but it was reduced to \$254k as the payable amount was capped for the year per the billing model.

- **Police Services Board - \$1,000** ↑

The PSB levy is expected to increase for 2026 to be closer to the 2025 levy with a small increase estimated.

- **Municipal Property Assessment Corporation (MPAC) - \$2,673** ↑

MPAC is requesting a 2.78% increase over 2025's contribution



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*Parry Sound*

**Non-Tax Supported**

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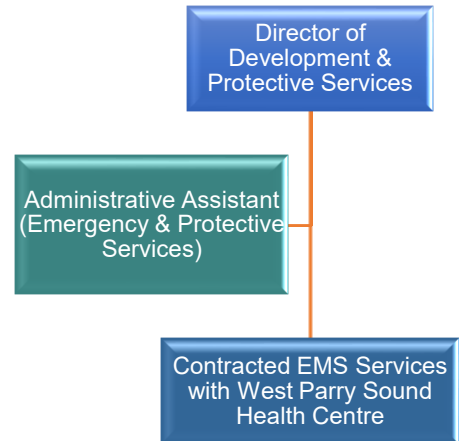
# Land Ambulance

## 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

	Actuals		Budget		Budget Change	
	2024 Actuals	2025 Actuals	2025 Budget	2026 Budget	Dollar Change	Percent Change
<b>Revenues</b>						
Provincial Grants & Subsidies	\$ 6,946,518	\$ 7,374,590	\$ 7,384,715	\$ 7,565,130	\$ 180,415	2.44%
Other Municipalities	5,027,147	5,190,529	5,190,529	5,527,913	337,384	6.50%
Investment Earnings	105,135	59,315	80,000	80,000	-	0.00%
Contribution from Reserves	-	-	-	-	-	N/A
<b>Total Revenues</b>	<b>\$ 12,078,801</b>	<b>\$ 12,624,433</b>	<b>\$ 12,655,244</b>	<b>\$ 13,173,043</b>	<b>\$ 517,799</b>	<b>4.09%</b>
<b>Expenses</b>						
Salaries & Benefits	\$ 158,613	\$ 147,425	\$ 135,609	\$ 129,175	(\$ 6,434)	(4.74%)
Materials - Operating Expenses	173,648	153,668	256,177	173,152	(83,025)	(32.41%)
Rent and Financial Expenses	82,703	81,986	172,135	134,000	(38,135)	(22.15%)
Purchased/Contracted Services	10,977,050	11,535,292	11,370,857	11,980,211	609,354	5.36%
Internal Recoveries	92,657	1,349	93,547	96,718	3,171	3.39%
Contribution to Reserves	-	-	629,919	659,787	32,868	5.24%
<b>Total Expenses</b>	<b>\$ 11,484,670</b>	<b>\$ 11,919,719</b>	<b>\$ 12,655,244</b>	<b>\$ 13,173,043</b>	<b>\$ 517,799</b>	<b>4.09%</b>
<b>Net Budget</b>	<b>(\$ 594,131)</b>	<b>(\$ 704,714)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>

## Budget Highlights

- Ministry of Health (MOH) Land Ambulance Grant - \$180,415 ↑**  
 Rising costs of land ambulance and population changes result in an increase to the grant from the MOH.
- Community Paramedicine Long-Term Care Grant - \$904,400 ↑↓**  
 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 - \$337,384** ↑  
An increase to the budget of 6.50% to the municipal levy over the 2025 Land Ambulance Budget. The main driver is the arbitrated unionized contract.
- **Contracted Service with the West Parry Sound Health Centre - \$609,354** ↑.  
Third party arbitrated resolution provided significant increase to unionized contract.

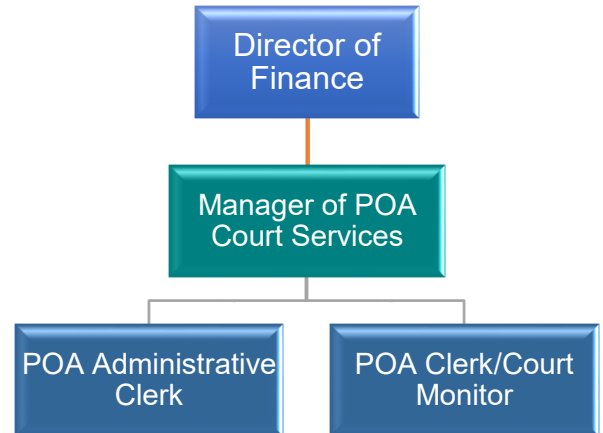
# Provincial Offences Act

## 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		Budget		Budget Change	
	2024 Actuals	2025 Actuals	2025 Budget	2026 Budget	Dollar Change	Percent Change
<b>Revenues</b>						
User Fees	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ -	0.00%
Investment Earnings	3,539	-	1,000	1,500	500	50.00%
Fines and Penalties	855,268	833,117	897,977	874,530	(23,447)	(2.61%)
<b>Total Revenues</b>	<b>\$ 858,807</b>	<b>\$ 833,117</b>	<b>\$ 901,477</b>	<b>\$ 878,530</b>	<b>(\$ 22,947)</b>	<b>(2.55%)</b>
<b>Expenses</b>						
Salaries & Benefits	\$ 302,200	\$ 307,631	\$ 315,295	\$ 327,000	\$ 11,705	3.71%
Materials - Operating Expenses	26,165	28,047	41,780	39,080	(2,700)	(6.46%)
Rent and Financial Expenses	15,793	24,612	16,156	15,000	(1,156)	(7.16%)
Purchased/Contracted Services	173,411	254,966	169,200	220,300	51,100	30.20%
Grants - Transfer Payments	286,342	206,142	303,122	218,000	(85,122)	(28.08%)
Internal Recoveries	68,488	-	55,924	59,150	3,226	5.77%
<b>Total Expenses</b>	<b>\$ 872,398</b>	<b>\$ 821,399</b>	<b>\$ 901,477</b>	<b>\$ 878,530</b>	<b>(\$ 22,947)</b>	<b>(2.55%)</b>
<b>Net Budget</b>	<b>\$ 13,591</b>	<b>(\$ 11,718)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

## Budget Highlights

- **Fines and Penalties - \$23,447 ↓**  
POA fine revenue expecting a decline into 2026 to align with historical trends.

- **Salaries & Benefits - \$11,705 ↑**  
Salary increase for non-union staff to date of 1.8% per the consumer price index at October 2025 per By-law 2024-7447. Unionized staff increase per the collective agreement is 3.25%.
- **Training - \$2,000 ↓**  
Decrease to reflect staff training requirements.
- **Rent and Financial Expenses - \$1,156 ↓**  
Banking and credit card charges are down.
- **Legal and Justice of the Peace Costs - \$50,000 ↑**  
Costs have increased due to more lengthy trials held in court.
- **Distribution to Municipal Partners - \$70,122 ↓**  
Decreased distribution to municipal partners due to decreased ticket issuance.
- **Payments/Fines Paid to the Province and Other Municipalities - \$15,000 ↓**  
Decreased distribution to provincial and municipal partners due to decreased fine revenues.
- **Town Administration Fee - \$3,226 ↑**  
IT allocation increased 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

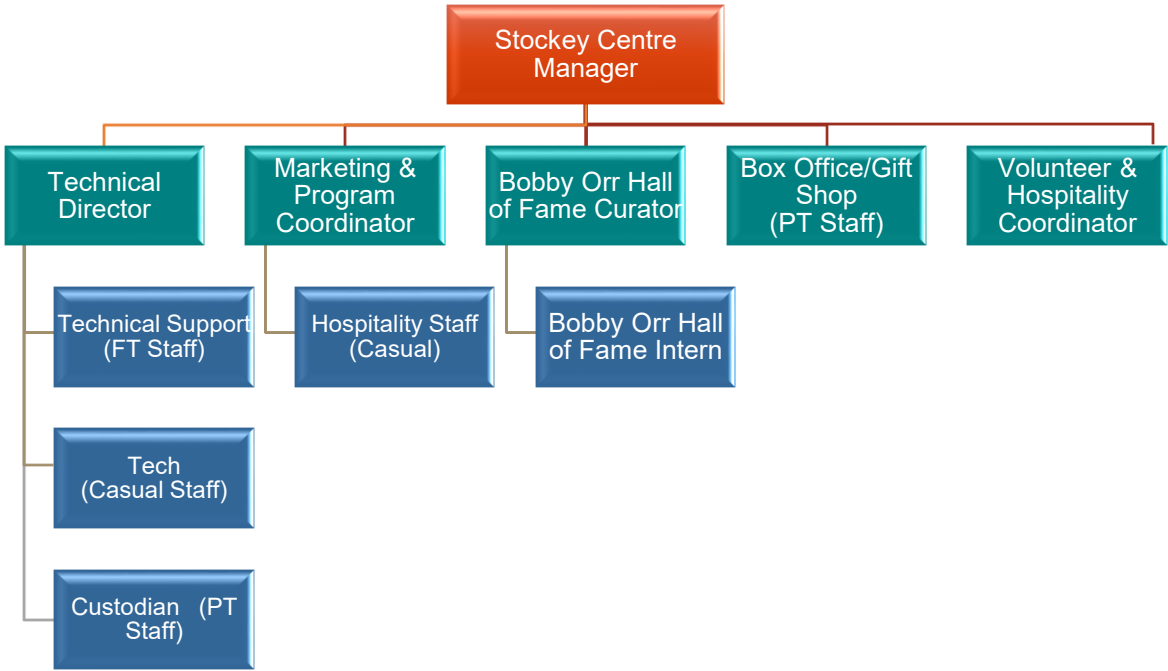
## Overview

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		Budget		Budget Change	
	2024 Actuals	2025 Actuals	2025 Budget	2026 Budget	Dollar Change	Percent Change
<b>Revenues</b>						
Provincial Grants/Subsidies	\$ -	\$ -	\$ -	\$ -	\$ -	NA
Federal Grants/Subsidies	55,803	65,673	76,500	81,500	5,000	6.54%
Other Municipalities	10,000	10,000	378,207	405,306	27,099	7.17%
User Fees	927,924	848,894	1,015,575	1,163,239	147,664	14.54%
Rents/Financial Revenues	154,494	181,755	165,275	293,600	128,325	77.64%
Investment Earnings	19,633	6,200	12,250	12,250	-	0.00%
Other Revenues	36,308	20,301	98,500	104,500	6,000	6.09%
Licenses and Permits	5,000	5,000	5,000	6,250	1,250	25.00%
Contribution from Reserves	-	-	27,000	2,000	(25,000)	(92.59%)
<b>Total Revenues</b>	<b>\$ 1,209,162</b>	<b>\$ 1,137,822</b>	<b>\$ 1,778,307</b>	<b>\$ 2,068,645</b>	<b>\$ 290,338</b>	<b>16.33%</b>
<b>Expenses</b>						
Salaries & Benefits	\$ 735,290	\$ 798,218	\$ 906,540	\$ 938,827	\$ 32,287	3.56%
Materials - Operating Expenses	211,477	185,117	267,453	238,137	(29,316)	(10.96%)
Energy Costs	66,020	79,843	70,000	80,000	10,000	14.29%
Rent/Financial Expenses	29,215	14,109	23,100	27,400	4,300	18.61%
Purchased/Contracted Services	853,261	733,997	399,200	661,350	262,150	65.67%
Debt Repayment	16,238	15,028	47,334	47,334	-	0.00%
Grants - Transfer Payments	-	-	-	-	-	N/A
Internal Recoveries	14,791	-	18,430	29,347	10,917	59.23%
Contribution to Reserves	-	-	46,250	46,250	-	0.00%
<b>Total Expenses</b>	<b>\$ 1,926,292</b>	<b>\$ 1,826,310</b>	<b>\$ 1,778,307</b>	<b>\$ 2,068,645</b>	<b>\$ 290,338</b>	<b>16.33%</b>
<b>Net Budget</b>	<b>\$ 717,130</b>	<b>\$ 688,489</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>

## Budget Highlights

- **Canadian Heritage Funding - \$5,000 ↑**  
increase in Heritage funding projected for 2026.
- **Other Municipalities - \$27,099 ↑**  
Annual Town contribution to support operations.
- **Other User Fee Revenues - \$147,644 ↑**  
User Fee revenues are expected to increase this year due to operating for a full year in 2026. Construction in 2025 limited activity for a short period, impacting operations.
- **Facility Rental Revenues - \$128,325 ↑**  
Facility rentals are anticipated to increase this year due to operating for a full year in 2026 with a number of events already booked.

- **Other Revenues/Donations - \$6,000 ↑**  
Striving to increase donations in 2026.
- **Transfers from Reserves - \$25,000 ↓**  
\$25k-Sponsorship allocation from previous Resolution-some details are confidential per agreement.
- **Salaries and Benefits - \$32,287 ↑**  
Contract positions are budgeted in 2026 for a leave.  
  
Salary increase for non-union staff to date of 1.8% per the consumer price index at October 2025 per By-law 2024-7447. All staff within the Stockey/BOHF area are non-union.
- **Postage - Materials - \$3,900 ↓**  
Costs decreased to reflect historical trends.
- **Software - Materials - \$7,000 ↓**  
Costs decreased to reflect migration to new ticketing software.
- **Travel - Materials - \$15,000 ↓**  
These costs were part of a one-time, special fundraising event planned in 2025 and have been removed in 2026.
- **Licenses/Permits/Fees - Materials - \$12,700 ↓**  
These costs were associated with the golf tournament fundraiser that has been removed from the budget and replaced with other fundraising efforts in 2026.
- **Repairs and Maintenance - \$10,700 ↑**  
Increased costs for plumbing repairs required at the facility.
- **Energy Costs - \$10,000 ↑**  
Costs increased to reflect current demand and price increases.
- **Rents and Financial Expenses - \$4,300 ↑**  
Banking and credit card processing fees increased \$4,000 and equipment rentals are projected to be up \$300.
- **Garbage Collection - \$12,600 ↑**  
An increase in the cost of garbage removal.
- **Catering - \$3,550 ↑**  
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 - \$5,000 ↑**  
The overall budget allocated to artists has grown in response to rising touring expenses.

- **Artists/Rental Settlement - \$240,500** ↑  
The budget has increased to reflect historical trends and rising costs.
- **Internal Recoveries - \$10,917** ↑  
Increase along with salary impacts and IT allocations.

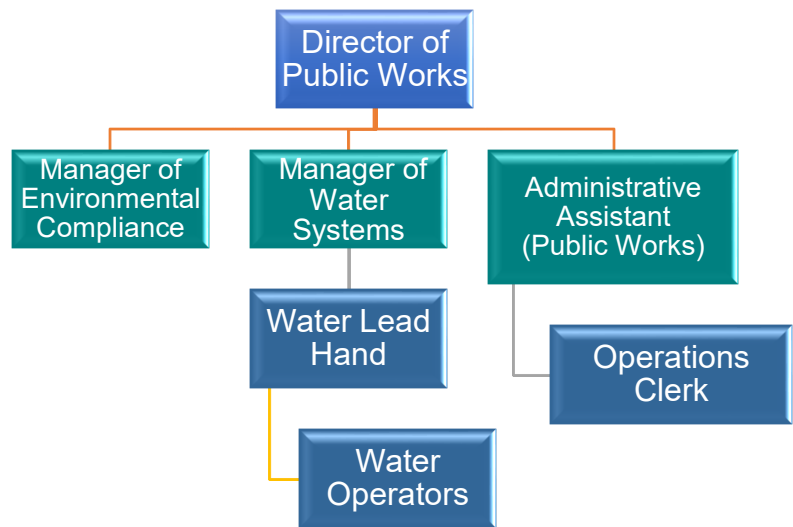
# Water Systems

## 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		Budget		Budget Change	
	2024 Actuals	2025 Actuals	2025 Budget	2026 Budget	Dollar Change	Percent Change
<b>Revenues</b>						
User Fees	\$ 2,950,608	\$ 2,789,774	\$ 2,885,321	\$ 2,952,380	\$ 67,059	2.32%
Rents & Financial Revenues	8,089	8,263	8,259	8,259	-	0.00%
Investment Earnings	-	-	-	-	-	N/A
Other Revenues	-	-	-	-	-	N/A
Contribution from Reserves	-	-	375,410	27,909	(347,501)	(92.57%)
<b>Total Revenues</b>	<b>\$ 2,958,696</b>	<b>\$ 2,798,037</b>	<b>\$ 3,268,990</b>	<b>\$ 2,988,548</b>	<b>(\$ 280,442)</b>	<b>(8.58%)</b>
<b>Expenses</b>						
Salaries & Benefits	\$ 588,193	\$ 700,327	\$ 758,046	\$ 779,493	\$ 21,447	2.83%
Materials - Operating Expenses	369,597	379,095	439,574	427,005	(12,569)	(2.86%)
Energy Costs	150,251	179,861	155,600	181,900	26,300	16.90%
Rent and Financial Expenses	-	155	34,770	32,409	(2,361)	(6.79%)
Purchased/Contracted Services	103,329	158,578	391,500	402,418	10,918	2.79%
Debt Repayment	27,985	29,529	145,694	138,580	(7,114)	(4.88%)
Internal Recoveries	131,802	-	139,873	141,736	1,863	1.33%
Contribution to Reserves	-	-	1,203,933	885,007	(318,826)	(26.49%)
Gain/Loss on Disposals	(25,340)	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 1,345,818</b>	<b>\$ 1,447,545</b>	<b>\$ 3,268,990</b>	<b>\$ 2,988,548</b>	<b>(\$ 280,442)</b>	<b>(8.58%)</b>
<b>Total Levy Requirements</b>	<b>(\$ 1,612,879)</b>	<b>(\$ 1,350,492)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>

## Budget Highlights

- **Salaries and Wages - \$21,447 ↑**  
Salary increase for non-union staff to date of 1.8% per the consumer price index at October 2025 per By-law 2024-7447. Unionized staff increase per the collective agreement is 3.25%.
- **Insurance Costs - \$1,496 ↑**  
Nominal insurance premium impact on the water costs.
- **Energy Costs - \$26,300 ↑**  
Energy Costs have increased based on actual usage and price increases.
- **Contracted Services Costs - \$10,918 ↑**  
**The cost increase is related to the completion of the water financial plan and rate study to be completed in 2026.**

*Some of the ongoing projects are highlighted below:*

***Water Distribution System Study - \$60,000↕↑***

***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 ↕↑***

- **Internal Recoveries - \$1,863 ↑**  
Increase along with salary impacts and IT allocation.
- **Contribution to Reserves - \$318,926 ↓**  
When netted against the contributions from reserves, \$28,575 less is going to reserve than in 2025. This shows more of the revenues going towards operating costs than originally planned in the water/wastewater rate study. Still, \$857,098 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 54% 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.

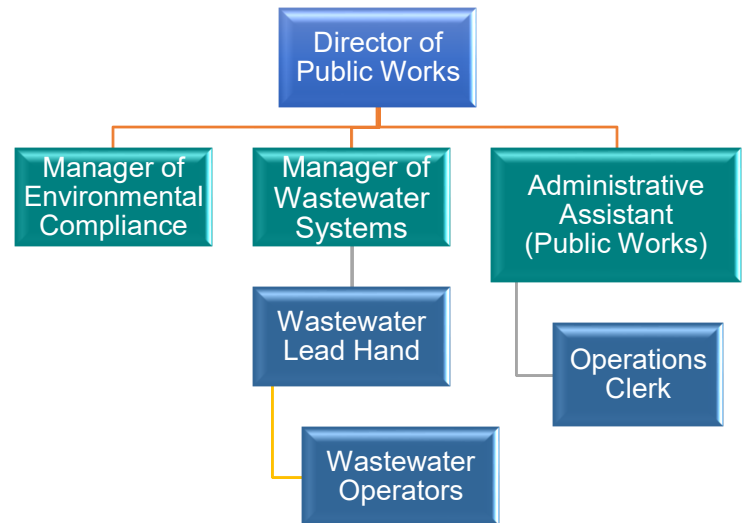
# Wastewater Systems

## 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

	Actuals		Budget		Budget Change	
	2024 Actuals	2025 Actuals	2025 Budget	2026 Budget	Dollar Change	Percent Change
<b>Revenues</b>						
User Fees	\$ 3,951,032	\$ 4,196,675	\$ 4,071,911	\$ 4,138,117	\$ 66,206	1.63%
Investment Earnings	-	-	-	-	-	N/A
Contribution from Reserves	-	-	401,505	64,660	(336,845)	(83.90%)
<b>Total Revenues</b>	<b>\$ 3,951,032</b>	<b>\$ 4,196,675</b>	<b>\$ 4,473,416</b>	<b>\$ 4,138,117</b>	<b>(\$ 270,639)</b>	<b>(6.05%)</b>
<b>Expenses</b>						
Salaries & Benefits	\$ 615,990	\$ 527,217	\$ 750,584	\$ 771,890	\$ 21,306	2.84%
Materials - Operating Expenses	376,013	587,792	444,474	562,298	117,824	26.51%
Energy Costs	395,489	435,441	409,000	448,000	39,000	9.54%
Rent and Financial Expenses	2,934	1,562	68,160	68,160	-	0.00%
Purchased/Contracted Services	280,496	452,006	566,000	833,140	267,140	47.20%
Debt Repayment	203,473	193,458	358,475	348,702	(9,773)	(2.73%)
Internal Recoveries	138,366	-	147,068	150,096	3,028	2.06%
Contribution to Reserves	-	-	1,729,655	1,020,491	(709,164)	(41.00%)
<b>Total Expenses</b>	<b>\$ 2,012,762</b>	<b>\$ 2,197,476</b>	<b>\$ 4,473,416</b>	<b>\$ 4,202,777</b>	<b>(\$ 270,639)</b>	<b>(6.05%)</b>
<b>Total Levy Requirements</b>	<b>(\$1,938,269)</b>	<b>(\$1,999,198)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>

## Budget Highlights

- **Salaries and Wages - \$21,306 ↑**

Salary increase for non-union staff to date of 1.8% per the consumer price index at October 2025 per By-law 2024-7447. Unionized staff increase per the collective agreement is 3.25%.

- **Repairs & Maintenance - \$100,191 ↑**

More repairs and maintenance (+\$40K) required at the wastewater plant with higher demand and increased flow from development. Tank cleaning (+\$60K) will also occur to remove debris from aeration tanks and digesters.

- **Chemicals - \$30,000 ↑**

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

- **Energy Costs - \$39,000 ↑**

Energy Costs have increased based on actual usage and price increases.

- **Contracted Services Costs - \$200,000 ↑**

*Some of the ongoing projects are highlighted below:*

The 2026 budget includes the addition of:

Assimilative Capacity Study - \$150,000 ↑

Increased costs (+\$25K) and increased generator repairs due to age and demand (+\$25K) ↑

These recommendations below came out of the water and wastewater capacity study and modelling and are being carried forward into 2026:

**Sanitary System Study - \$45,000 ↓↑**

**Inflow and Infiltration Reduction Program-Engineering Support - \$70,000 ↓↑**

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 ↓↑**

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

- **Sludge and Testing - \$60,000 ↑**

Increase cost for these services.



TOWN OF



*Parry Sound*

**2026 Capital Budget**

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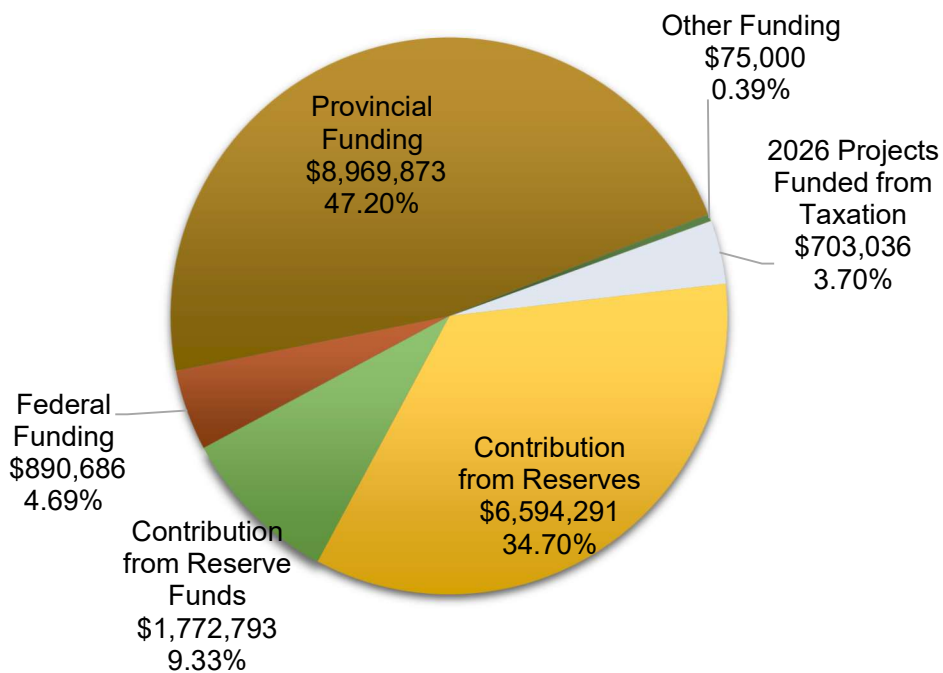
# Capital Budget

The Town’s Capital Budget is the plan to purchase, build, maintain, repair and replace assets including infrastructure. 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.

The Capital budget also can directly and indirectly impact on the Town’s operating budget over time.

In 2026, the new capital budget request is \$19,005,679, which is funded through various sources.



## Highlights

- The Town’s funding application for funding under the Health and Safety Water Stream for upgrades/rehabilitation of the Sewage Treatment Plant project cost of approximately \$9.8 million has been approved. This funding will cover \$7.16 million of the project funding which will upgrade the inlet works and rehabilitate tertiary treatment units at the plant.
- A total of \$200k investment into sidewalk improvements, \$809k allocated to the annual paving program, and \$350k planned for improvements to stormwater infrastructure.
- Major works at Pumpstation 2, now expected at a cost of \$19.2 million, an increase of \$1.27 million for the tender awarded, are still underway. This project includes an upgraded 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.
- Repairs at the Corner of Wood/Isabella extension (Isabella to Marion) require an additional \$2.37 million for expansion of the scope to include Isabella across the St. Charles train crossing, Isabella Street from St. Charles crossing to Winnifred Avenue and some water/wastewater components approved with the bid accepted back in April 2025. The additional funding was allocated from Canada Community Building Funds, reserves/reserve funds, and development charges collected for services related to a highway.
- Waubuno bridge funds have increased \$150k to a total of \$500k.
- The Water Plant Roofing project is budgeted for \$500k. An attempt at grant funding for 35% of the project will be made as the roof is coming close to end of lifespan.
- \$375k allocated towards Enterprise Resource Planning Software. The Town’s existing finance system which supports many departments/functions is at end of life in 2029. This will be a multi-year project with completion target prior to end of 2028.

## Budget Change

<b>2025 Budget</b>	<b>2026 Budget</b>	<b>Dollar Change</b>	<b>Percent Change</b>
\$18,621,606	\$19,005,679	\$384,073	2.06%

# Capital Asset Management Plan

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

On February 17<sup>th</sup> 2026, Council approved the Town of Parry Sound's Asset Management Plan. This recent update of the plan achieves compliance with July 1, 2025, requirements under O.Reg. 588/17. Proposed levels of service and inventory reporting for all asset categories are now included in the plan.

The Town's Asset Management Plan identifies the average annual capital requirement is \$17.7 million and the Town is committing approximately \$6.5 million towards capital projects or reserves per year. There is an infrastructure gap is \$11.1 million in consistent funding sources as of the date of the development of the asset management plan. To address the gap, a recommendation was brought forward to continue to allocate a 1.8% average annual tax change towards tax-funded assets over 20 years which will achieve 75% funding. The plan also recommends that over 5 years, the water and sewer rate be increased by 1.6% and 2.2% respectively.

The Town's existing water and sewer rates also incorporate operating costs and are currently planned to increase by 3% and 2% and are scheduled to be reviewed within the 2026 fiscal year.

Despite the infrastructure gap, the Town has been able to invest approximately \$19 million in 2026 which exceeds the average annual capital requirement per the plan, because of successful applications for grant funding.

## **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 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 the Infrastructure Replacement Reserve
- Assist with funding other tax supported capital projects as they arise

***The 2026 dedicated capital levy is: \$ 2,894,017***

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. Similarly, with the 2025 Asset Management Plan, it is recommended that the 1.8% increase per year continue over 20 years to assist with closure of the gap.

Over time, the Town will continue to refine lifecycle, asset inventory data, and condition assessments with the overall objective of continuous improvement and identifying opportunities to reduce the funding gap. Forecasting and long-term planning through asset management is expected to continue requiring continuous allocation of resources.

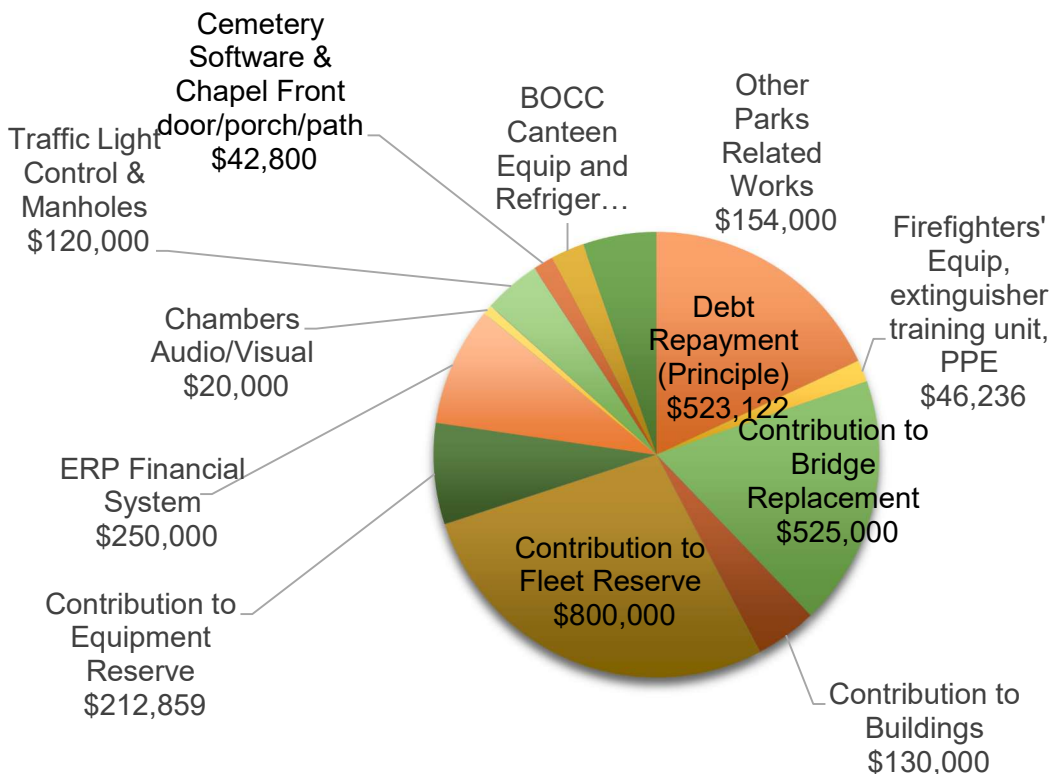
## Calculation of the Dedicated Capital Levy

2025 net tax levy required (per 2025 budget)	\$ 14,324,350
Growth factor	1.8%
	\$ 257,838
2025 dedicated capital levy	2,636,179
2026 dedicated capital levy	\$ 2,894,017

## Allocation of the Capital Levy

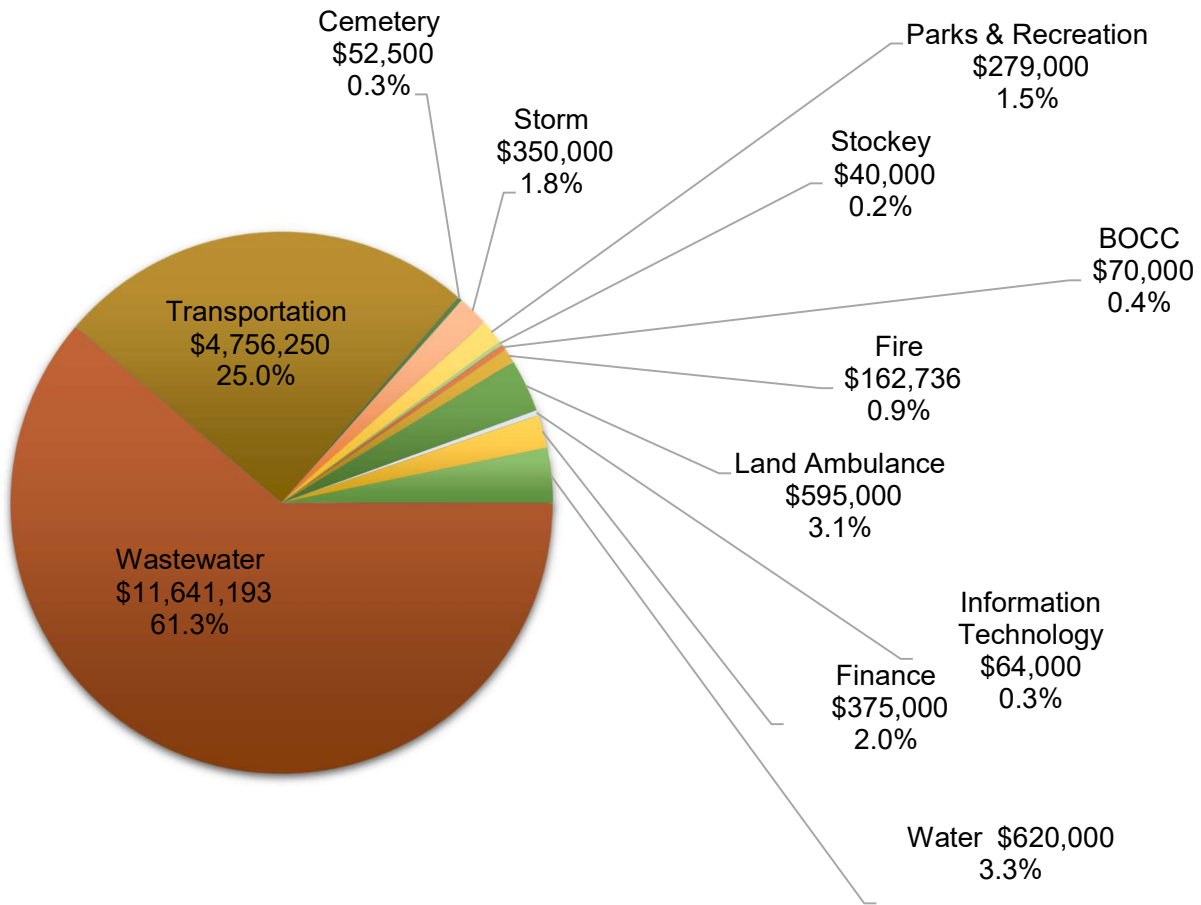
The capital levy provides funding for future capital projects.

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 2026, reserve contributions increased by \$439 thousand. The contribution to infrastructure increased by \$382 thousand which is going directly towards savings for bridge replacement, the fleet reserve contribution increased by \$50 thousand, building replacement by \$2 thousand, and equipment replacement by approximately \$5 thousand. The levy increased by only \$257,838, which means less in year capital projects budgeted from taxation is allowing for more to be saved towards future infrastructure.



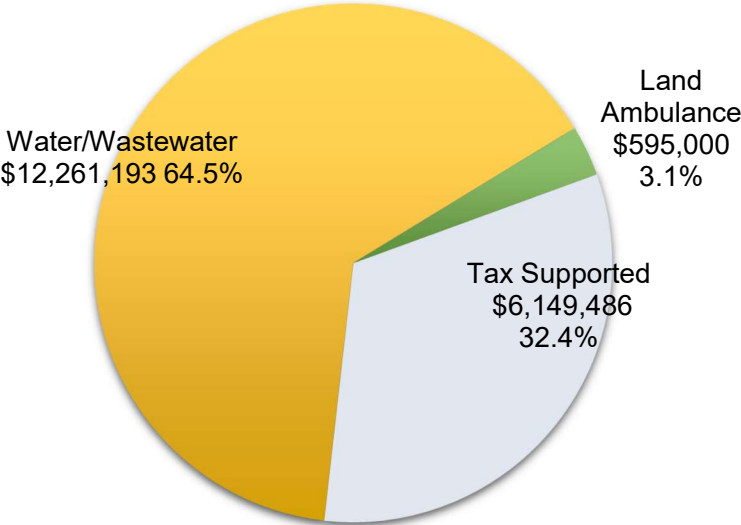
## 2026 Capital Budget by Department

Most of the 2026 capital budget investment is in road and wastewater infrastructure, which makes up 86.3% of the capital cost for the year. 3.3% of the budget goes towards water infrastructure and 3.1% land ambulance. 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 32.4% of the 2026 capital budget is for tax supported services such as roads, storm, and fire, while 64.5% is for water and wastewater services which are user fee supported. 3.1% 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 allocated 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.



# 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 2025 to 2026

Projects that have not been completed in 2025 have been deferred to 2026. In some cases, some preliminary work may have been performed, or new funding has been made available in 2026.

Project	2025 Carry Forward	2026 Request	2026 Total Budget	Funding Source
Pumpstation 2 and Forcemain, Water Main Upgrade, Sanitary Gravity Sewer & Storm Sewer Replacement – HEWSF	\$17,937,500	\$1,272,982	\$19,210,482	Provincial HEWSF / Other Mun. / Debenture / Reserves / Reserve Funds

<b>Project</b>	<b>2025 Carry Forward</b>	<b>2026 Request</b>	<b>2026 Total Budget</b>	<b>Funding Source</b>
Glen and Victoria (Storm, Water, Wastewater Included)	\$5,034,969	\$ -	\$5,034,969	Provincial OCIF/ Reserves / Reserve Funds
Corner of Wood/Isabella Extension (Isabella to Marion)	600,000	2,372,250	2,972,250	CCBF Federal/Reserves/ Reserve Funds/DC Services for a Highway
SPS#3 Upgrades	1,800,000	-	1,800,000	Reserves
Retaining Walls	351,553	730,000	1,081,553	Reserves
Isabella Train Crossing Safety Improvements	750,000	-	750,000	Reserves
Town Dock Stage 2	718,750	-	718,750	Federal / Reserve Funds
Waubuno Bridge Repairs	350,000	150,000	500,000	Provincial OCIF/ Reserves
Snowplow 08-100	430,000	-	430,000	Reserves
Town Dock Washroom	225,000	-	225,000	Reserve Funds
Pumpstation 6 Generator	200,000	-	200,000	Reserves
Boat Launch Repairs - Waubuno	150,000	50,000	200,000	Reserve Funds/Other Contribution
Ready Room Construction	108,000	16,500	124,500	Reserves/Reserve Funds/Provincial
SUEZ I/O Upgrades at Water Plant	105,000	-	105,000	Reserves
Town Dock Concrete Repairs	80,000	-	80,000	Reserve Funds/Other Federal
Salt Brine System	55,000	-	55,000	Reserves
Performance Hall Equipment Upgrade	50,000	-	50,000	Federal / Reserves

<b>Project</b>	<b>2025 Carry Forward</b>	<b>2026 Request</b>	<b>2026 Total Budget</b>	<b>Funding Source</b>
Municipal Office Stair replacement/Outdoor Staff Space	50,000	-	50,000	Reserves
Membrane Tank Repairs	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	50,000	-	50,000	Reserves
Kinsmen Park Spectator Bleachers	50,000	-	50,000	Reserves
VFD for 1 Pump (Water)	46,000	-	46,000	Reserves
Town Dock Lights & Electrical	40,000	-	40,000	Federal/Reserve Funds
Polymer Injection System (Water)	30,000	-	30,000	Reserves
Coagulant Bulk Delivery System (Water)	30,000	-	30,000	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	Reserves
Perf Hall Lighting	26,000	-	26,000	Federal/Reserves
Stockey Interior Refresh	25,000	-	25,000	Reserves
70003 - Cla-Val Replacement	25,000	-	25,000	Reserves
Core Network Switches	21,500	-	21,500	Reserves

<b>Project</b>	<b>2025 Carry Forward</b>	<b>2026 Request</b>	<b>2026 Total Budget</b>	<b>Funding Source</b>
Wastewater Admin Building Roof Repair	20,000	-	20,000	Reserves
Tennis Basketball Court Resurface	20,000	-	20,000	Reserves
Fire Hall Roof	20,000	-	20,000	Reserves
Stucco exterior	15,000	-	15,000	Reserves
Dechlorination ORP System	15,000	-	15,000	Reserves
Water Tank Level Transmitter Replacements	15,000	-	15,000	Reserves
Seguin Parkette Roof	15,000	-	15,000	Reserves
WPS Dispatch Console	15,000	-	15,000	Reserves
Enforcement Body Cams	15,000	-	15,000	Reserves
Transformer (Stockey)	10,000	-	10,000	Reserves
Security Cameras	10,000	-	10,000	Reserves
Flat Roof Repairs	10,000	-	10,000	Reserves
VFD Blowers Review (Water Plant)	10,000	-	10,000	Reserves
Waterfront Cameras	10,000	-	10,000	Reserves
Multi-Factor Authentication Hardware	7,000	-	7,000	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
Shower Unit Upgrade (WWTP)	5,000	-	5,000	Reserves

<b>Project</b>	<b>2025 Carry Forward</b>	<b>2026 Request</b>	<b>2026 Total Budget</b>	<b>Funding Source</b>
K. Park - Outdoor Rink Bird Control - Beam Enclosure	5,000	-	5,000	Reserves
Parade Santa Float (Trailer Donation) Refurb	5,000	-	5,000	Reserves
	<b>\$29,818,772</b>	<b>\$4,591,732</b>	<b>\$34,410,504</b>	

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

## 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.

<b>Project</b>	<b>Tax Levy</b>	<b>Provincial Funding</b>	<b>Federal Funding</b>	<b>Reserve / Reserve Funds</b>
Annual Paving	\$ -	\$ 509,000	\$ 300,000	\$ -
Laptop & Desktop Replacement	-	-	-	34,000
Firefighters Pooled' Gear	20,000	-	-	-
Firefighters' PPE	16,236	-	-	-
Sidewalk Repairs/Upgrades	-	200,000	-	-
Traffic Light control system replacement	70,000	-	-	-
Culvert Replacements & Stormwater	-	300,000	-	-
Manhole Repairs	50,000	-	-	-

Project	Tax Levy	Provincial Funding	Federal Funding	Reserve / Reserve Funds
Water Meters	-	-	-	60,000
Water Plant Lifts & Pumps	-	-	-	60,000
Wastewater Pump Rebuilds	-	-	-	60,000
<b>Total</b>	<b>\$156,236</b>	<b>\$1,009,000</b>	<b>\$300,000</b>	<b>\$214,000</b>

## Annual Paving Details

The annual paving projects have been identified below:

1. North Road Rehabilitation      \$300,000
2. Resurface Connor Drive      \$157,000
3. Great North Road Engineering \$102,000
4. George Street Rehabilitation   \$100,000
5. Smith Crescent Microseal      \$ 90,000
6. Resurface Mclsaac Way      \$ 60,000 / **Total \$809,000**

## New 2026 Capital Projects

Each year there are new projects requiring staff's attention. In 2026, 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 stormwater to identify which projects are good candidates for surface only replacement, total replacements, as well as the projects with the most need. A significant investment in infrastructure projects continues in 2026 with 93% of the 2026 total budget allocated to roads, water, wastewater and stormwater.

Items for Council Consideration from the public will be brought forward to the upcoming special budget meeting scheduled for March 10<sup>th</sup> depending on the timing of completion.

## General Government

*Office of the Chief Administrative Officer, Finance & Information Technology*

Project	Tax Levy	Other	Reserve	Reserve Funds
ERP Finance System	\$ 250,000	\$ -	\$125,000	\$ -
Chambers Audio Visual Overhaul	20,000	10,000	-	-
<b>Total</b>	<b>\$ 270,000</b>	<b>\$ 10,000</b>	<b>\$ 125,000</b>	<b>\$ -</b>

## Development

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

Project	Tax Levy	Provincial	Reserve	Reserve Funds
	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Protection Services

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

Project	Tax Levy	Municipal Partners	Reserve	Reserve Funds
Thermal Imaging Cameras	\$ -	\$ -	\$ 40,000	\$ -
Fire Extinguisher Training Unit	10,000	15,000	-	-
Coveralls	-	-	25,000	-

<b>Project</b>	<b>Tax Levy</b>	<b>Municipal Partners</b>	<b>Reserve</b>	<b>Reserve Funds</b>
Hose Replacement	-	-	20,000	-
<b>Total</b>	<b>\$10,000</b>	<b>\$15,000</b>	<b>\$85,000</b>	<b>\$ -</b>

## Transportation Services

*Operations & Winter Control*

<b>Project</b>	<b>Tax Levy</b>	<b>Federal / Provincial Funding</b>	<b>Reserve</b>	<b>Reserve Funds</b>
Sidewalk Tractor Replacement	\$ -	\$ -	\$ 345,000	\$ -
Gator Replacement	-	-	30,000	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$375,000</b>	<b>\$ -</b>

## Environmental Services

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

<b>Project</b>	<b>Provincial</b>	<b>Debenture</b>	<b>Federal</b>	<b>Reserve</b>
Upgrades/Rehabilitation to Sewage Treatment Plant	\$7,163,125	\$ -	\$ -	\$2,649,375
Water Plant Roof Replacement	175,000	-	-	325,000
Pumpstation 11 Engineering (pre-budget approval Resolution 2025-	-	-	-	289,507
Tractor Sewer Camera (pre-budget approval Resolution 2025-133)	-	-	-	206,204
<b>Total</b>	<b>\$7,338,125</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$3,470,086</b>

❖ Sewage Pump Station 11 (SPS #11) – 18 Meadow St (Beaver/Meadow)

## Health Services

### *Cemeteries & Land Ambulance*

<b>Project</b>	<b>Tax Levy</b>	<b>Federal Funding</b>	<b>Reserve</b>	<b>Reserve Funds</b>
Cemetery Software	\$ 35,000	\$ -	\$ -	\$ -
Cemetery Chapel front porch & door replacement, clean up front stonework	7,800	-	9,700	-
Replacement of Ambulance 5288	-	-	-	275,000
Replacement of Ambulance 5258	-	-	-	275,000
Medical Equipment	-	-	-	20,000
Leasehold Improvements to Seguin EMS Base	-	-	-	25,000
<b>Total</b>	<b>\$ 42,800</b>	<b>\$ -</b>	<b>\$ 9,700</b>	<b>\$ 595,000</b>

## Recreation and Culture

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

<b>Project</b>	<b>Tax Levy</b>	<b>Debenture</b>	<b>Federal Funding</b>	<b>Reserve</b>	<b>Reserve Funds</b>
Waubuno Beach Point Pedestrian Bridge Remediation	\$75,000	\$ -	\$ -	\$ -	\$ -
Tower Hill Washrooms	\$ -	\$ -	\$ -	\$ 75,000	\$ -

<b>Project</b>	<b>Tax Levy</b>	<b>Debenture</b>	<b>Federal Funding</b>	<b>Reserve</b>	<b>Reserve Funds</b>
BOCC Brine Filter and chiller plate pack (lifecycle item) Refrigeration	60,000	-	-	-	-
BOCC Canteen Equipment Replace Fridge/Freezer	10,000	-	-	-	-
Kinsmen Park Lighting Plan	29,000	-	-	-	-
Kinsmen, Waubuno, Market Square trees	25,000	-	-	-	-
Parks Enclosed Trailer	15,000	-	-	-	-
Market Square Park Raised Flower Beds	10,000	-	-	-	-
Accessible access at all new Town playgrounds	-	-	-	50,000	-
Stockey Dishwasher	-	-	-	18,000	-
Stockey Ice Machine	-	-	-	8,500	-
BOHOF Roof Repairs	-	-	-	-	13,500
<b>Total</b>	<b>\$ 224,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$151,500</b>	<b>\$13,500</b>

## Summary of New Capital Projects

Department	Tax Levy	Fed. / Prov. Funding	Other	Reserve	Reserve Funds	DC Services Related to a Highway	Total
<i>Changes in Funding/Additional Dollars to Carryforward Items</i>							
New Changes to Carryforward	\$ -	\$1,213,434	\$ 50,000	\$1,759,005	\$1,444,458	\$ 124,835	\$4,591,732
<i>Annual Capital Expenditures</i>							
Annual Replacement Program without Carryforward	156,236	1,309,000	-	214,000	-	-	1,679,236
<i>New Capital Projects</i>							
General Government	270,000	-	10,000	125,000	-	-	405,000
Protection Services	10,000	-	15,000	85,000	-	-	110,000
Development	-	-	-	-	-	-	-
Transportation Services	-	-	-	375,000	-	-	375,000
Environmental Services	-	7,338,125	-	3,470,086	-	-	10,808,211
Health Services	42,800	-	-	9,700	595,000	-	647,500
Recreation and Culture	224,000	-	-	151,500	13,500	-	389,000
<b>Total</b>	<b>\$703,036</b>	<b>\$9,860,559</b>	<b>\$ 75,000</b>	<b>\$6,189,291</b>	<b>\$2,052,958</b>	<b>\$124,835</b>	<b>\$19,005,679</b>

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Reserve continuity schedules to accompany By-law to set budget estimates.

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TOWN OF  
*Parry Sound*

**Supplementary Information**

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# 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

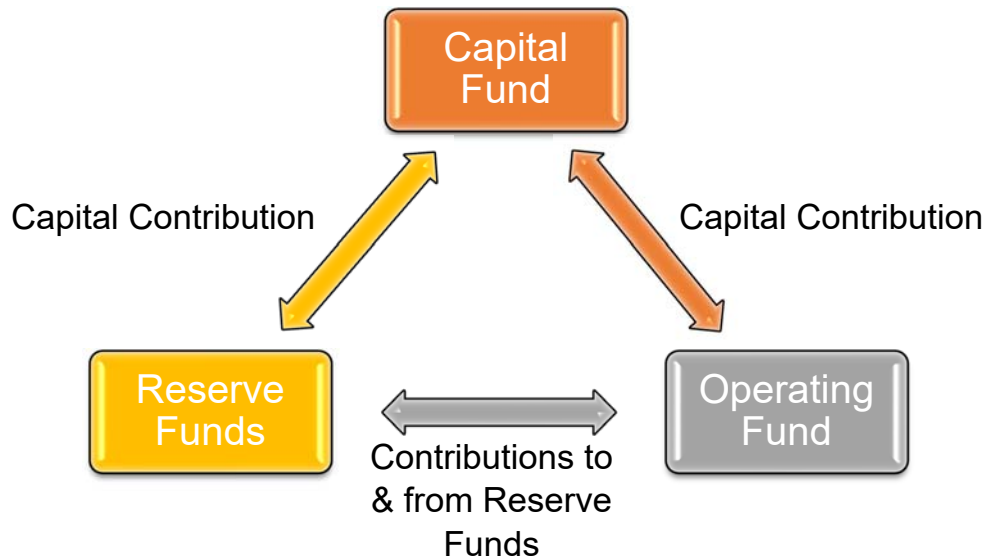
Records all capital expenditures and the method of funding these expenditures, whether by transfer from tax revenue for capital expenditures, reserves or reserve funds, grants or long-term borrowing

### 2. Operating Fund

Records all assets, debts, income and expenses that are not allocated to one of the other 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 style="list-style-type: none"> <li>• Contributions from divestiture</li> </ul>
Building Replacement	To provide funding for the rehabilitation or replacement of the Town buildings and components thereof	<ul style="list-style-type: none"> <li>• Contributions from the operating fund</li> </ul>
Cemetery and Columbaria	To provide funding for the purchase and installation of columbaria in Town Cemeteries	<ul style="list-style-type: none"> <li>• Contributions from the operating fund</li> </ul>
Economic Development	To provide funding for economic development initiatives	<ul style="list-style-type: none"> <li>• Contributions from the operating fund</li> </ul>
Emergency Capital Asset Replacement	To provide funding for unforeseen capital asset replacement	<ul style="list-style-type: none"> <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	<ul style="list-style-type: none"> <li>• Contributions from the operating fund</li> </ul>
Equipment Replacement	To provide funding for the replacement of machinery and equipment	<ul style="list-style-type: none"> <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 style="list-style-type: none"> <li>• Contributions from the operating fund</li> </ul>
Fleet Replacement	To provide funding for the replacement of the Town's fleet	<ul style="list-style-type: none"> <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	<ul style="list-style-type: none"> <li>• Donations or sponsorships</li> </ul>

Name	Purpose of Fund	Funding Sources
	Parry Sound Area Founders Circle	
General Working	To provide working capital for the Town	<ul style="list-style-type: none"> <li>• General surplus</li> </ul>
Health Unit Capital	To fund future District Health Capital costs	<ul style="list-style-type: none"> <li>• Contributions from the operating fund</li> </ul>
Health Unit Cost Stabilization	To offset any unexpected expenditures	<ul style="list-style-type: none"> <li>• Contributions from the operating fund</li> </ul>
Industrial Development/Area Park	To fund future development at the Parry Sound Area Industrial Development Park	<ul style="list-style-type: none"> <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 style="list-style-type: none"> <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 style="list-style-type: none"> <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 style="list-style-type: none"> <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 style="list-style-type: none"> <li>• Contributions from the operating fund</li> </ul>
Modernization Reserve	To fund projects recommended in the third-party IT review	<ul style="list-style-type: none"> <li>• Modernization funding from the provincial government</li> </ul>
Municipal Elections	To fund future municipal election costs	<ul style="list-style-type: none"> <li>• Contributions from the operating fund</li> </ul>

<b>Name</b>	<b>Purpose of Fund</b>	<b>Funding Sources</b>
Parks	To fund future capital replacement and program expansion for local parks	<ul style="list-style-type: none"> <li>• Contributions from the operating fund</li> </ul>
Planning Dept - OP review/legal	To fund legal interpretations of changes to the Official Plan	<ul style="list-style-type: none"> <li>• Contributions from the operating fund</li> </ul>
Police Cost Stabilization	To fund future fluctuations in policing costs	<ul style="list-style-type: none"> <li>• Unspent police funds in the annual budget</li> </ul>
Salt management	To fund future salt storage needs	<ul style="list-style-type: none"> <li>• Contributions from the operating fund</li> </ul>
Stockey Centre - Capital	To fund future capital asset purchases for the Charles W. Stockey Centre	<ul style="list-style-type: none"> <li>• Ticket surcharge</li> </ul>
Storm Water Management	To fund storm water capital replacement and maintenance	<ul style="list-style-type: none"> <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	<ul style="list-style-type: none"> <li>• General surplus</li> </ul>
Transportation - Winter Control	To mitigate impact of heavy snowfalls on winter control expenditures	<ul style="list-style-type: none"> <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	<ul style="list-style-type: none"> <li>• Town's own contributions to the WPSRC</li> </ul>
Waste Management and Landfill Decommissioning	To fund waste management and landfill rehabilitation costs	<ul style="list-style-type: none"> <li>• Contributions from the operating fund</li> </ul>
Wastewater Stabilization Reserve	To fund wastewater service operations and future capital asset replacement	<ul style="list-style-type: none"> <li>• Annual surplus from wastewater user rates</li> </ul>

<b>Name</b>	<b>Purpose of Fund</b>	<b>Funding Sources</b>
Water Stabilization Reserve	To fund water service operations and future capital asset replacement	<ul style="list-style-type: none"> <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.	<ul style="list-style-type: none"> <li>• Contributions from the operating fund</li> </ul>

## Obligatory Reserve Funds

<b>Name</b>	<b>Purpose of Fund</b>	<b>Funding Sources</b>
Development Charges	To provide funding for capital expansion related to growth	<ul style="list-style-type: none"> <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 style="list-style-type: none"> <li>• Contributions from the Government of Canada via AMO</li> </ul>
Property Reserve Fund	To provide funding for parking lot development, sourced from developers	<ul style="list-style-type: none"> <li>• Contributions under the Planning Act</li> </ul>
Parkland Reserve Fund	To provide funding for park space development	<ul style="list-style-type: none"> <li>• Contributions under the Planning Act</li> </ul>

<b>Name</b>	<b>Purpose of Fund</b>	<b>Funding Sources</b>
Provincial Gas Tax	For transit operations in accordance with Provincial Gas Tax	<ul style="list-style-type: none"> <li>• Quarterly contributions from the Province, established annually</li> </ul>

## Discretionary Reserve Funds

<b>Name</b>	<b>Purpose of Fund</b>	<b>Funding Sources</b>
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	<ul style="list-style-type: none"> <li>• Funded through the Samsung donation</li> </ul>
BOHOF Scholarship	To fund an annual scholarship to a male and female graduating recipient of the Celebrating Youth Awards	<ul style="list-style-type: none"> <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 style="list-style-type: none"> <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 style="list-style-type: none"> <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 style="list-style-type: none"> <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 style="list-style-type: none"> <li>• Budget contributions determined using amortization expense</li> </ul>
EMS Municipal Surplus Reserve Fund	To fund operations of Land Ambulance Service	<ul style="list-style-type: none"> <li>• Annual surplus from operations</li> </ul>

Name	Purpose of Fund	Funding Sources
Future Pool Reserve Fund	To provide funding for an aquatics centre	<ul style="list-style-type: none"> <li>• Funding from municipalities</li> <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 style="list-style-type: none"> <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	<ul style="list-style-type: none"> <li>• Surplus from parking revenue and expenses</li> </ul>
Smelter Wharf	To provide funding for capital repairs/replace at the Salt Dock (Smelter Wharf)	<ul style="list-style-type: none"> <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 style="list-style-type: none"> <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	<ul style="list-style-type: none"> <li>• Contributions from donors</li> </ul>
Sewer Development Reserve Fund	To provide a source of funding for wastewater infrastructure	<ul style="list-style-type: none"> <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 style="list-style-type: none"> <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	<ul style="list-style-type: none"> <li>• Contributions from West Parry Sound municipalities</li> </ul>

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. This year’s policy would put the 2026 levy between 1.6% and 3.2%.

### 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.