



TOWN OF
Parry Sound

2024 Draft Municipal Budget

Alternative Formats Available Upon Request

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Contents

Executive Summary	7
Overview	13
Supporting Our Community	33
Summary of Changes to Net Levy by Division	35
Operating Budget - Property Tax Supported Operations	37
Operating Budget - Non-Property Tax Supported Operations	39
Impact on the Ratepayer	43
Items for Council Consideration	45
Mayor and Council	99
General Government	103
Office of the Chief Administrative Officer	105
Economic Development	107
Information Technology	109
Development & Protection Services	111
Emergency Service	113
Fire Service	114
By-law Enforcement	116
Building	118
Planning	120
Development	122
Public Works & Recreation	125
Transportation Operations	127
Winter Control	130
Storm Water Control	131
Waste Management	132
Municipal Office	134
Cemeteries	135

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Bobby Orr Community Centre	137
Parks and Recreation	139
Finance	141
External Levies, Boards & District Services	147
Non-Tax Supported	157
Land Ambulance	159
Provincial Offences Act	161
Charles W. Stockey Centre & Bobby Orr Hall of Fame	163
Water Systems	166
Wastewater Systems	168
2024 Capital Budget DRAFT	171
Capital Budget	173
What is a Capital Budget?	175
Capital Projects	181
Reserves and Reserve Funds	197
Supplementary Information	199
Revenue and Expense Categories	201
What is Fund Accounting?	202
Reserve and Reserve Fund Definitions	203
Financial Policies	213

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Executive Summary

We are pleased to provide the 2024 Draft Budget to the residents and businesses of the Town of Parry Sound. It is intended to serve as a policy document, financial plan, operational and service level guide as well as a communications tool. The budget package provides a broad overview of the Town, its operations, and the associated budgets. Within this package we have provided information regarding the Town's operating and capital budgets. In addition to these financial overviews, the budget package incorporates demographic and other information about our community, the Town's Strategic Plan, and financial policies.

Benchmarking against other municipalities and internally tracking year over year performance is important. The Town participates in the BMA Study. This study is a benchmarking study that has identified several key performance indicators for municipalities. They track year over year performance for 121 Ontario municipalities. They also provide comparative information with similar municipalities as part of the package.

We hope you find the package informative.

Budget Philosophy

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

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

the municipality over the next year. Once this review is complete, a draft budget is presented to Council and the public for discussion and consideration.

Throughout the year requests are brought to the attention of Council by residents and community organizations. These requests are captured and provided to Council for consideration. Identified in the budget package are requests with operating budget implications totaling \$106,387. After Council considers the requests, any requests they wish to undertake will be added to the draft budget.

Continuous Improvement

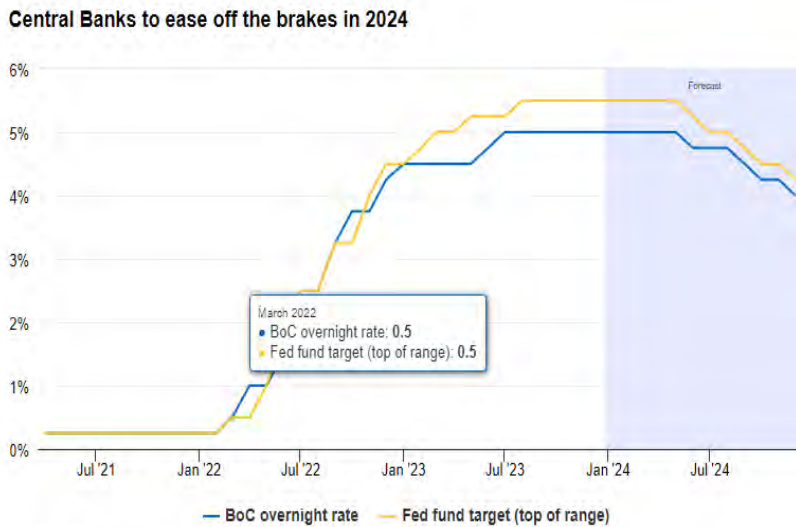
The Town's budget process focuses on containing costs and implementing best practices, with the goal of demonstrating leadership in financial management and providing residents with value for their property tax dollar. This continuous improvement approach to municipal operations has resulted in cost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

- Worked with the library to replace the outsourcing of Wi-Fi in Market Square with Town purchased software to save dollars
- Extending the Big Sound Marina agreement to include the Dock Shops and undertaking an associated business case.
- The digital work order system is now available and in use to improve service requests and tracking of maintenance activities.
- Looking into Automated Speed Enforcement for improved community safety.
- After careful inventory, Town staff identified and removed legacy phone lines, which will result in savings of around \$9000/year.
- Additional modernizing of the Town's phone systems and moving away from landlines where possible will bring savings of around \$14,000/year.
- Ongoing information technology modernization projects continue with technological improvements.

These are examples of continuous improvement opportunities that have been identified by staff and are in process or completed to impact 2024 and the future.

Economic Factors - Inflationary Impacts, Insurance, and Interest Rates

Post Covid-19 worldwide pandemic, we continue to be impacted by inflationary cost increases. The impact is being felt on the anticipated costs of labour, materials, and services. However, along with increasing costs, interest rates have also increased. Those interest rates are helping the Town to manage through a period of inflationary increases and insurance cost impacts. As of January 2024, the Bank of Canada Interest rate was 5%. This chart below includes an interest rate forecast provided as of December 2023 from RBC Economics.¹



When looking at the forecast for 2024, RBC Economics indicates that the interest rate is expected to ease from 5% to 4% by the end of 2024.

RBC Economics also predicts that inflation will come back down to 2% by the third quarter of 2024.

The Town’s interest earnings in the tax supported budget have increased by \$393k.

In August, the Town was advised that insurance increases on renewal for municipalities would range between 8 to 15% for the next renewal period from the Town's current insurance provider. The Town's renewal is at the low end of that range at 8.9% overall with an impact on the budget of \$58k.

¹ RBC Economics, found at <https://thoughtleadership.rbc.com/hitting-tipping-points/> and <https://thoughtleadership.rbc.com/wp-content/uploads/rates.pdf>

- Increases to insurance have been as a result of increased cost of claims settlement in Canadian municipalities in general, some adverse claims, and property premium increases as a result rising replacement costs due to inflationary impacts of 7%

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 2022 was 3.2% and the guideline for the operating budget is for an increase between 3.2% and 6.4% for 2024. In addition to the operating budget requirement, Council has a policy of increasing taxes annually by 1.8% to fund infrastructure (\$228,921) through the dedicated capital levy. Combined, the total increase for 2023 is 3.3%. The increase is approximately \$50.05/year for every \$100,000 in residential assessment. It's worth noting that not all your property taxes are used to fund services provided by the Town. Town services represent 62.3% of your property tax bill, 23.5% funds district level services/external levies and approximately 14.2% is collected for the province for education.

Net Budgetary Increase	Tax Dollars	% Increase
Town Operating Budget	\$116,264	0.88%
External Levies/Boards/District Services	\$81,745	0.62%
Subtotal	\$198,009	1.5%
Capital Levy	\$228,921	1.8%
Total	\$426,930	3.3%

In 2024, the Parry Sound Public Library, District Social Services Administration Board, Land Ambulance and Ontario Provincial Police levy had increases of \$38.9k, \$12.8k, \$18k and \$15.2k respectively.

To put the operating budget into context for the residents, every additional \$132,005 added to the operating budget is approximately equal to a 1% increase in property taxes. The Town's total operating budget is approximately \$40.5 million. The budget is

funded by user fees and various other revenues (66%) with property taxation providing the balance of the funding (34%).

Inflationary costs are impacting the budget with an increase overall to expenditures of 5.73%, but non-taxation revenues have also increased by 5.43% including interest earnings. Net of taxation from assessment growth of \$482,832, \$198,009 in property taxation is required for the 2024 operating budget. The increase to the operating budget is 1.5% (net of growth).

Capital Budget Overview

In addition to the delivery of services the Town is responsible for the maintenance and replacement of municipal capital assets. The value of these assets at their historical cost is approximately \$222 million including land valued at \$7.9 million. Aging infrastructure is an issue faced by all municipalities. Often the cost of infrastructure requiring rehabilitation exceeds available funding. This situation is referred to as an infrastructure deficit. To actively address this funding issue associated with aging infrastructure Council established a policy requiring an annual increase in tax funding for infrastructure (1.8% each year for 20 years). These funds are dedicated to maintaining and replacing the Town's assets.

In 2024, staff focus on completion of prior year projects. Some highlights of this year's budget include Gen and Victoria avenue (Storm, Water, Wastewater Included) which is scheduled for capital works at an updated cost of \$4.24 million, a significant investment into bridge rehabilitation for Seguin Street Bridge and Waubuno Bridge, each requiring \$350k. Continued annual investment in the paving program at \$500k and sidewalk improvements for \$100k. In addition, William Street, Booth Street, and Cherry Parks have playground replacements scheduled.

The total capital budget for these new projects is approximately \$7.26 million. \$756,970 is funded from property taxation and \$6.5 million is funded from a variety of sources. Funding sources include Federal and Provincial Grants of \$3.3 million which the Town has been aggressive in pursuing and the remainder is funded through the Town's reserves and reserve funds. Most of the infrastructure increase of 1.8% is going directly

towards projects in 2024 with inflationary and economic factors keeping transfers to reserves at a steady level. The Draft Capital budget does not require taxation funding beyond what is funded by the annual capital levy.

Planning for the Future

The Town continues to invest in projects/initiatives focused on the long-term. These projects include a Waterfront Master Plan, business case study for the Town dock area including shops, Inflow & Infiltration Reduction Program costs, Official Plan Review, Zoning Bylaw Update, Economic Development Communication Strategy, Asset Management Plan Enhancement-Facility Condition Assessments, Sanitary System Study, Water Distribution System Study, an exercise focused on documenting/evaluation existing culvert/bridge structures, and an update to the Water/Wastewater Rate Study information.

Conclusion

The 2024 draft budget represents a responsible balance between various competing interests with limited resources available. The year's budget impacts remain low at 1.5% for operating and 1.8% for infrastructure despite the impact of operating cost pressures such as material/supply costs, external levy impacts and insurance premium increases. Overall, the draft budget maintains established levels of services and includes many long-term focused projects that are essential in remaining focused on the sustainability of the community. The budget maintains a continued regard for cost pressures being felt within the community when inflation has continued to impact costs of living, while still allocating funds to maintain aging infrastructure and supporting the Town's strategic direction.

Respectfully submitted,

The Chief Administrative Officer and the Senior Leadership Team

Town of Parry Sound



TOWN OF

Parry Sound

Overview

About the Town of Parry Sound



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

Named after the sound on which it sits, Parry Sound is located on Highway 400 approximately 2 hours north of Toronto and 90 minutes south of Sudbury, hugging the shores of the world's largest freshwater archipelago, known as the 30,000 Islands. Not only is Parry Sound the world-renowned jewel of the 30,000 Islands, home to one of the deepest natural freshwater ports but is also part of the UNESCO designated Georgian Bay Biosphere Reserve.

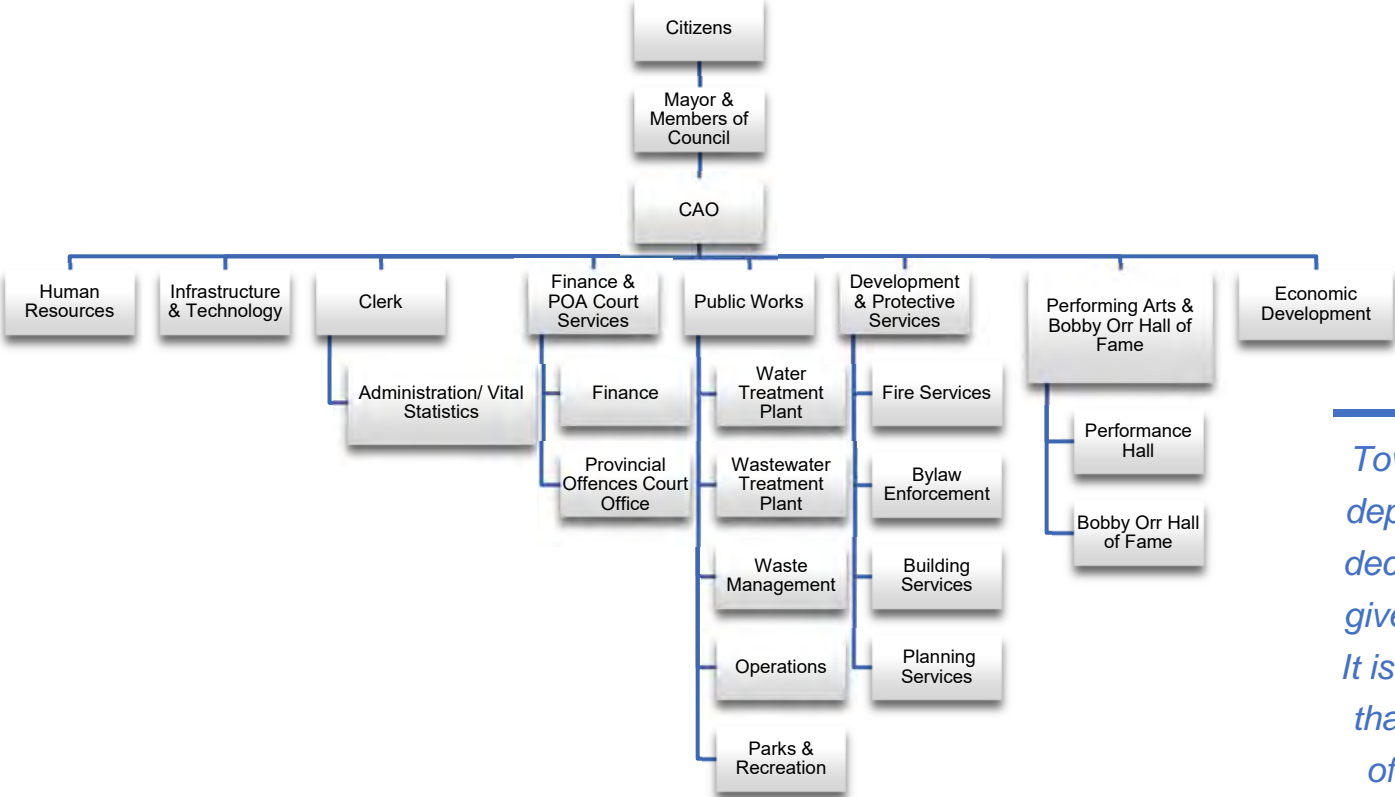


Parry Sound is rich in arts, culture and heritage. The Charles W. Stockey Centre for the Performing Arts and the Bobby Orr Hall of Fame are home to the international summer music festival, the Festival of the Sound. The Hall of Fame pays tribute to Parry Sound hockey hero, Bobby Orr.

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

Organizational Profile

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

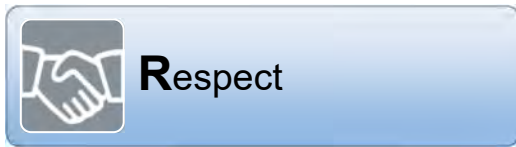
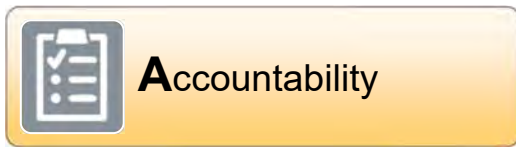
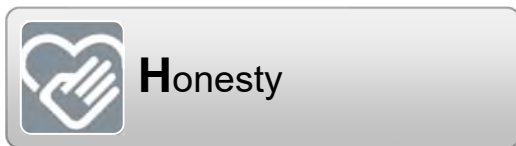
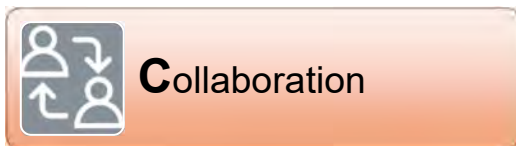


Town staff work within various departments to ensure that the decisions made, and directions given by Council are executed. It is the work and efforts of staff that ensure the administration of the Town’s programs and services

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.



Vision

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

Mission

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

Values

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

2020-2030 Strategic Priorities



Economic Growth

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



Quality of Life

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



Organizational Excellence

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

Snapshot of our Community

The Town participated in the BMA Management Consulting Inc. Municipal Study – 2023, which is a study comparing 121 municipalities in Ontario, representing approximately 84% of the population. In 2023, 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

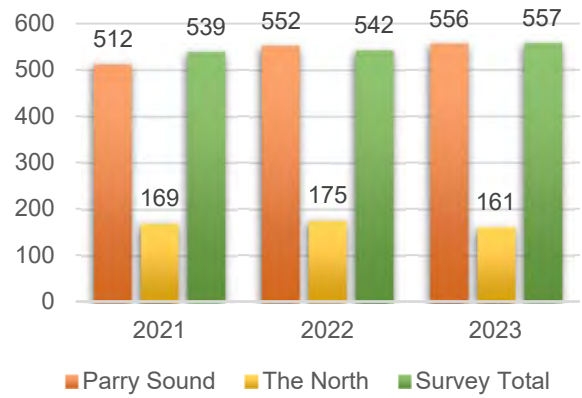
Socio-economic indicators assist a municipality providing insight into its ability to generate revenue relative to the municipality's demand for public services.

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 km must provide the services to over 6,879 people.

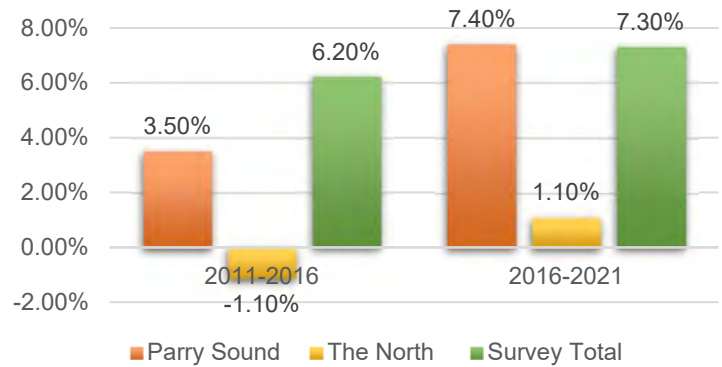
Population Density per sq. km



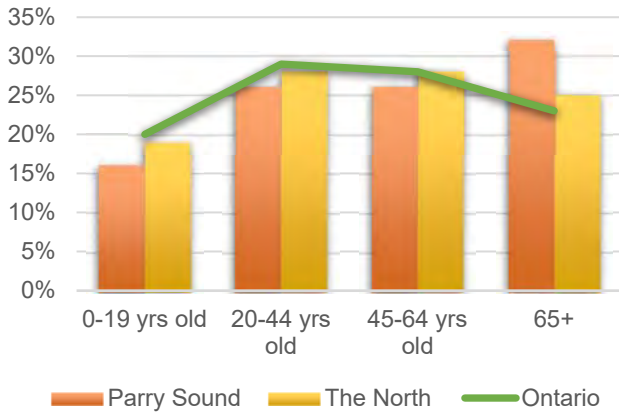
Population Growth & Age Demographics

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 23%, which has been increasing. Like many Northern communities there is an increasing percentage of the population that is over 65 years in age. The age profile of the Town plays a role in understanding the programs and services desired by ratepayers.

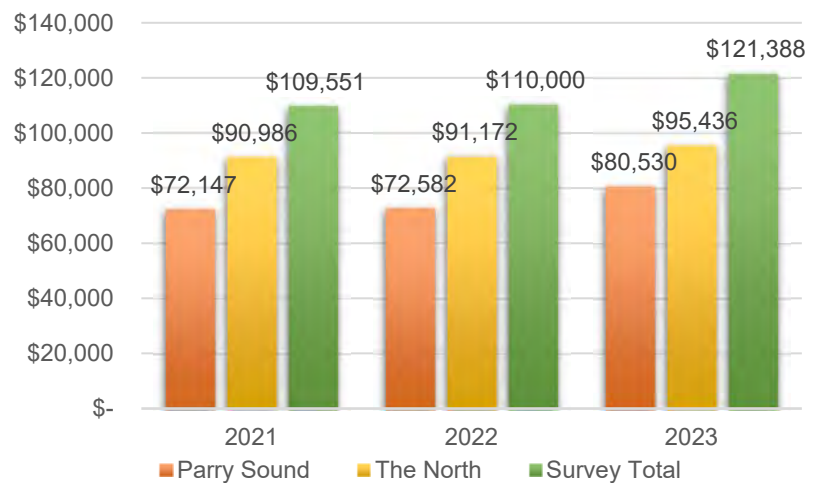
Average Household Income

The Town’s average 2023 estimated household income is \$80,530 which is \$14,906 lower than the Northern average, and \$40,858 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.

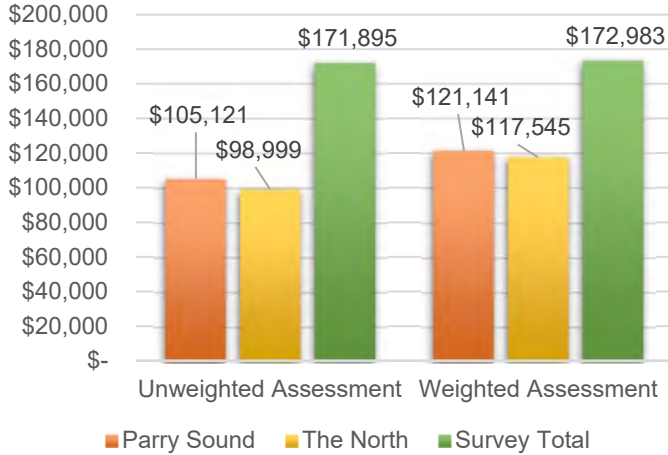
The Town must also balance the reality that the provision of some services may be higher in the North.

Average Household Income



Property Assessment

Assessment per Capita



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, which has prevented a change to the ratios as any change would require the reduction of ratios, and therefore place a greater tax burden on the 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 73.5% of the municipalities surveyed, have a decrease in tax burden on the Residential class as a result of tax ratios for non-residential classes greater than 1.0. The implementation of tax ratios to the assessment base for municipalities with a larger proportion of farmland and managed forest results in an increase in the residential burden.

Location	Residential Unweighted Assessment	Residential Weighted Assessment	Change % Unweighted to Weighted
Parry Sound	74.0%	64.3%	-13.2%
Survey Total	77.3%	75.5%	-0.80%

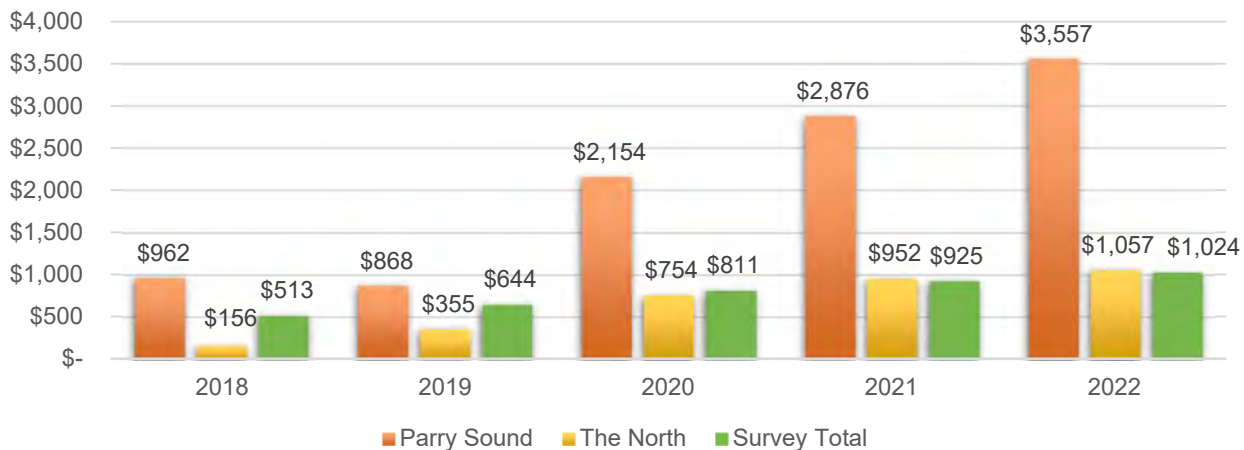
Financial Indicators

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).

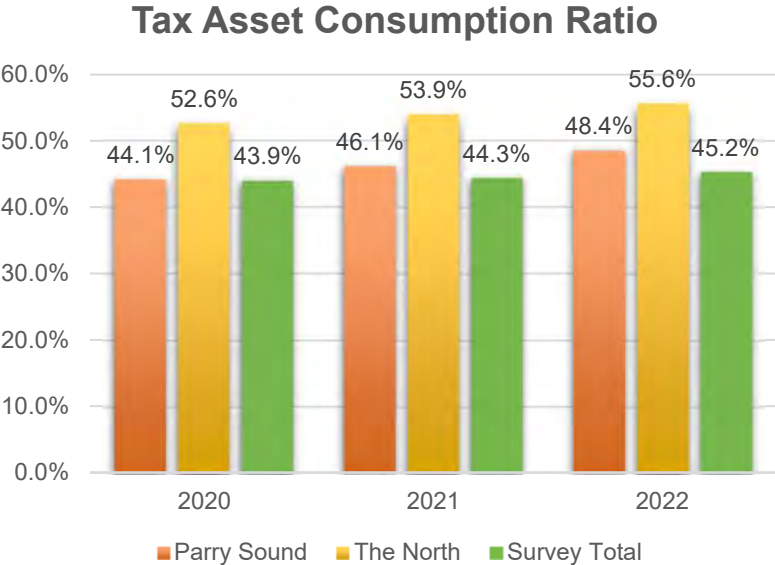
The Town has a healthy financial position when compared with the survey total, and the Northern participants.

Recent increases in this ratio are due to the timing of completion of capital projects post pandemic. Many projects were carried forward initially until future cash flows were certain. Still a number of multi-year projects are in the works and carrying forward. The financial position will reduce to levels more in line with the average within this graph as the major infrastructure projects are completed.

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

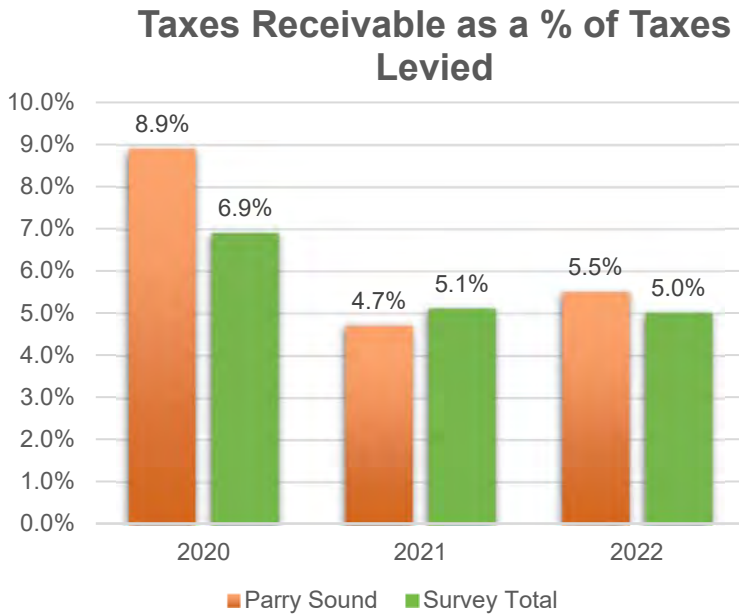
The Asset Consumption Ratio measures the amortized value of the assets versus the historical costs of the assets. A high ratio may indicate a significant need for replacements.

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



Vulnerability

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



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

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

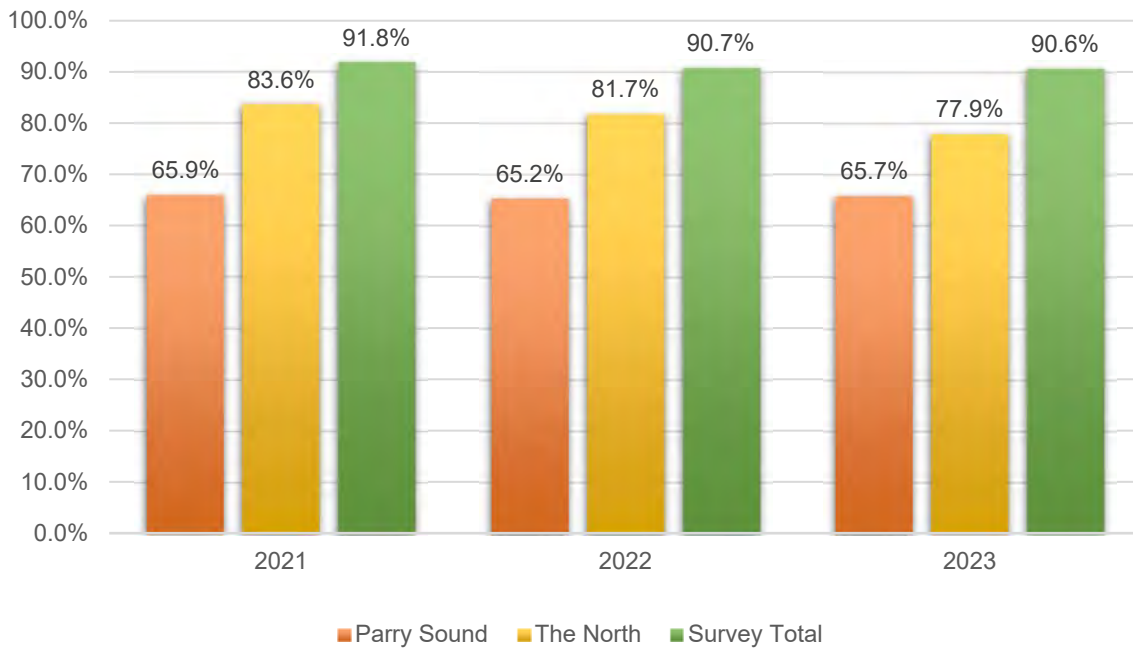
The Town is performing well on this indicator and has been successfully collecting property tax arrears.

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.

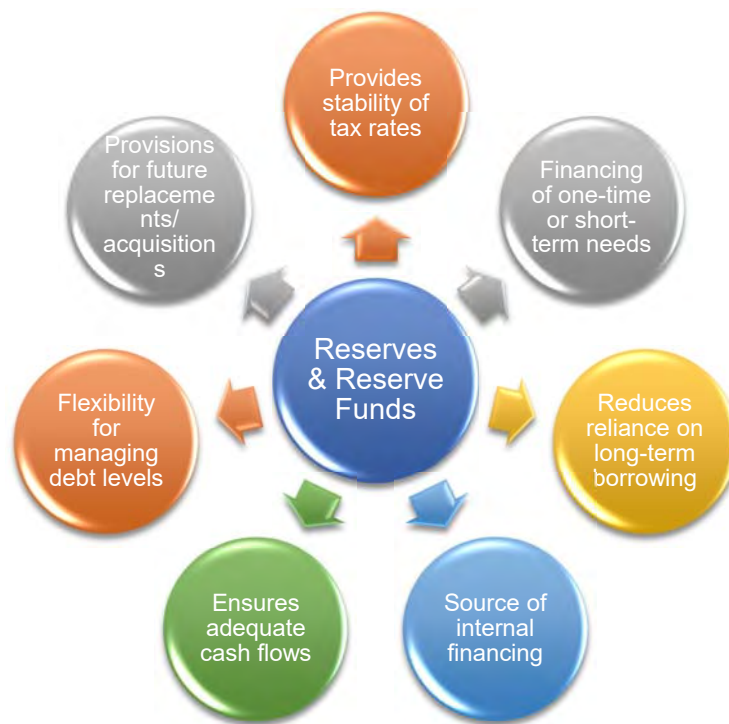
Rates Coverage Ratio



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.

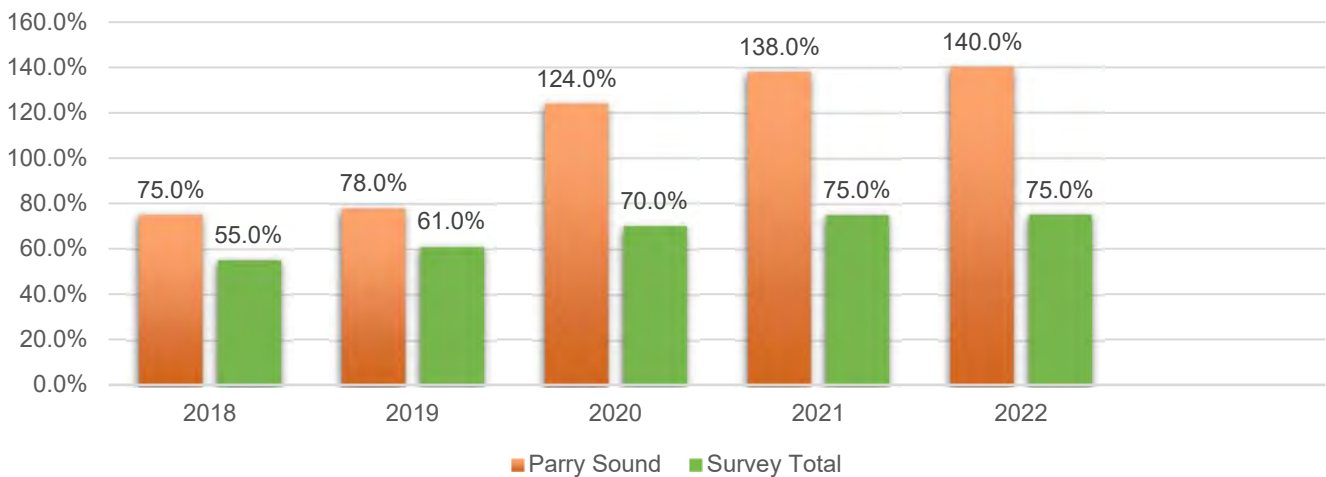
There are two types of **reserve funds**:

- **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



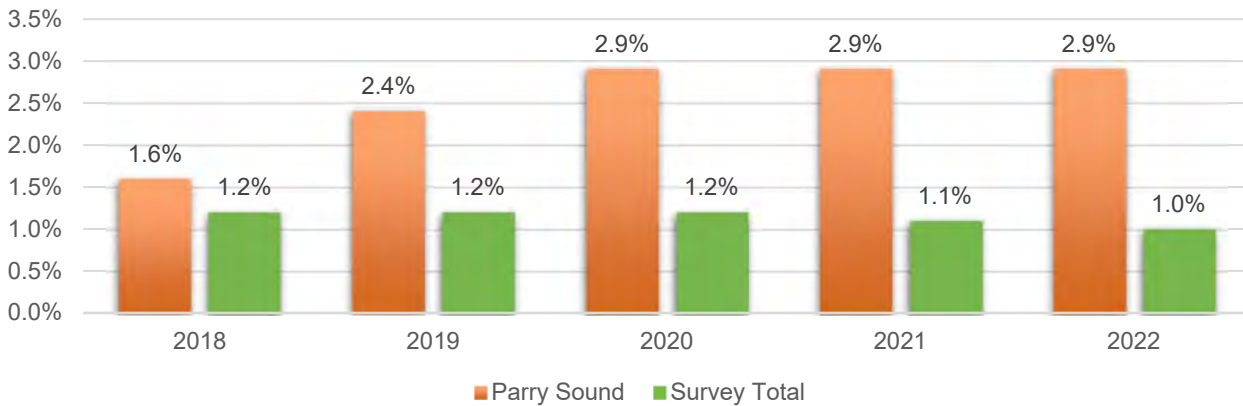
Parry Sound has significantly higher reserve balances when compared to the survey average. It is important to note, that while the Town does have strong reserves, the comparison to other municipalities may be skewed by the existence of reserves that are not for “Town only use”, such as the Land Ambulance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

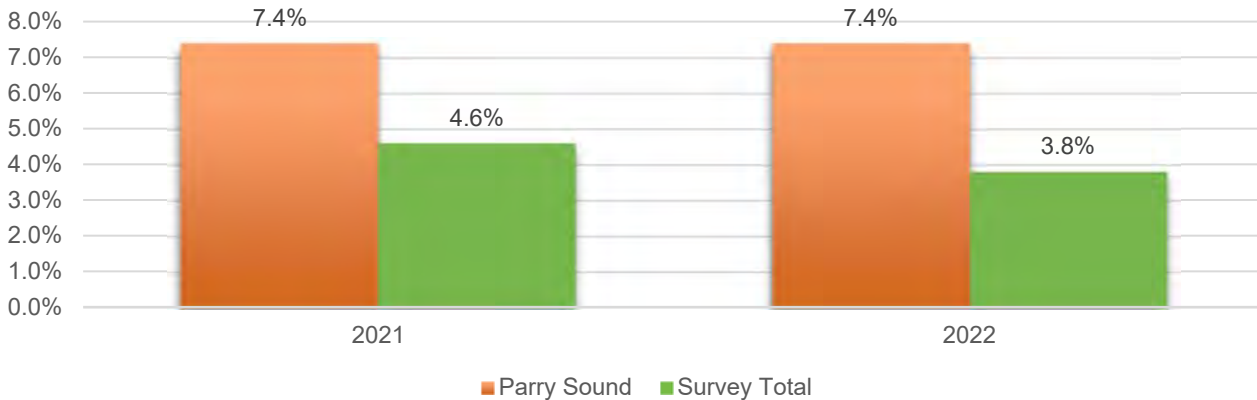
Debt

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

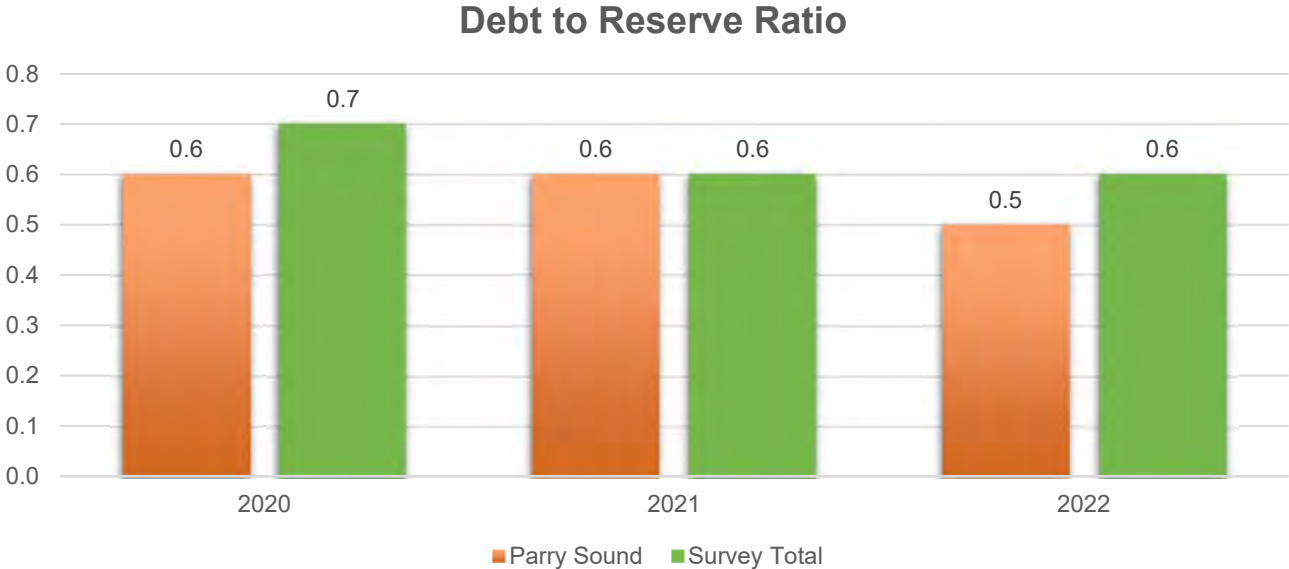


As indicated above, the Town's tax debt charges are in line with the survey average. The figures above do not consider the debt incurred for water and wastewater related infrastructure.

The Town’s debt to reserve ratio was 0.6, which is consistent with prior years and the survey average.

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.

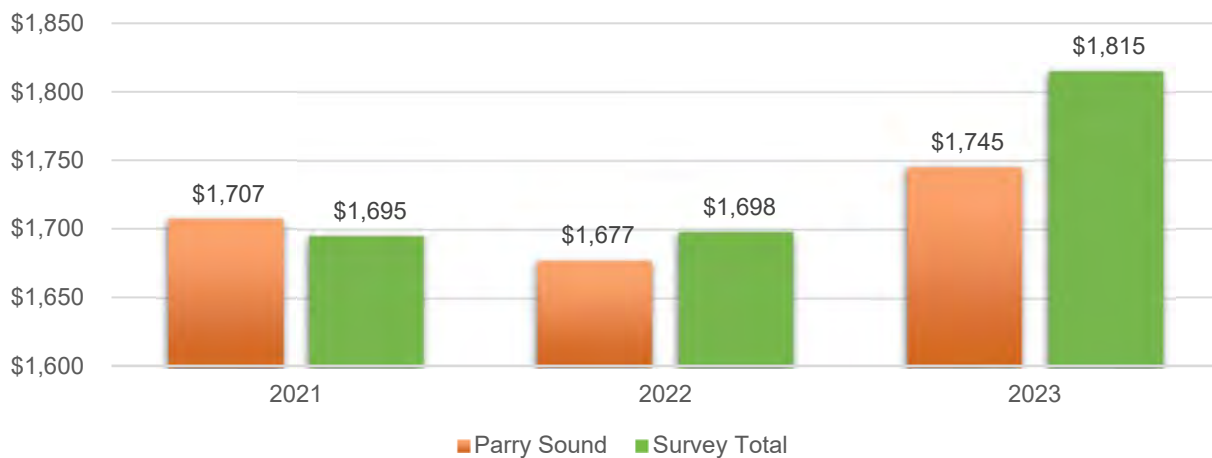
Per BMA, there are many different reasons that net municipal expenditures per capita may vary. They are:

- 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 has 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:

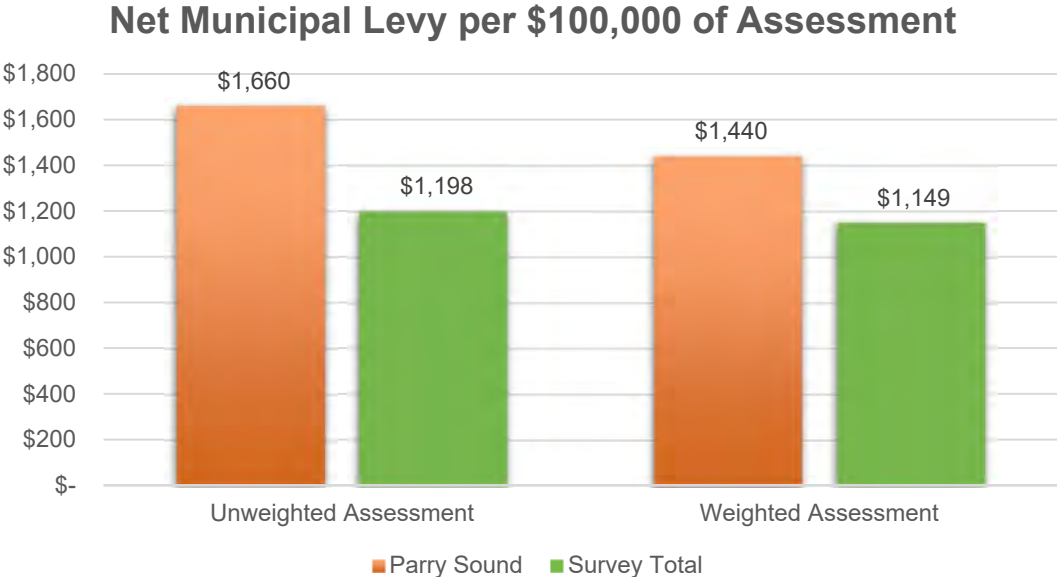
- The introduction in 2017 of a dedicated amount for capital investment (per 2016 Asset Management Plan);
- Increase in the costs to provide the services due to inflationary factors and the pandemic;
- Service level improvements that have been introduced

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 assessment to be valued as a residential property, where unweighted assessments are the actual assessments used by each class.

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



Community	Total Weighted Assessment (2022)	Population per BMA Study (2023)	Net Municipal Levy/Capita	Population Density per km²	Land Area (km²)	Net Municipal Levy/\$100,000 Weighted Assessment
Parry Sound	\$834,803,179	7,290	1,745	556	13	1,440
Huntsville	\$4,403,873,053	22,387	1,858	32	705	917
Bracebridge	\$ 3,487,463,985	18,327	1,952	30	615	999

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

	2023 Budget	2024 Budget	Dollar Change	Percent Change
Mayor and Council	\$ 340,086	\$ 332,753	(\$ 7,333)	(2.16%)
Office of the Chief Administrative Officer				
Office of the Chief Administrative Officer	(1,929,669)	(1,936,814)	(7,145)	0.37%
Information Technology	463,036	488,374	25,338	5.47%
Economic Development	324,922	317,501	(7,421)	(2.28%)
Development & Protection Services				
Emergency & Protective Services	14,000	5,400	(8,600)	(61.43%)
Fire Services	909,080	981,611	72,531	7.98%
By-law Enforcement	217,604	263,306	45,702	21.00%
Building	-	-	-	-
Planning	154,934	231,516	76,582	49.43%
Development	235,519	222,347	(13,172)	(5.59%)
Public Works & Recreation				
Transportation Operations	2,129,195	2,258,121	128,926	6.06%
Winter Control	812,694	832,722	20,028	2.46%
Storm Water Control	372,355	409,422	37,067	9.95%
Waste Management	883,374	818,140	(65,234)	(7.38%)
Cemetery	170,121	185,949	15,828	9.30%
Municipal Office	215,137	194,543	(20,594)	(9.57%)
Bobby Orr Community Centre	544,311	572,167	27,856	5.12%
Parks and Recreation	997,292	1,070,133	72,841	7.30%
Finance Department	50,473	256,369	205,896	407.93%
Subtotal Town Operations	6,904,464	7,503,560	599,096	8.68%
External Levies/Boards/District Services				
Health Unit	185,595	191,167	5,572	3.00%
Town Contribution – Land Ambulance	292,021	310,262	18,241	6.25%
Home for the Aged	101,390	86,700	(14,690)	(14.49%)
Seniors	5,000	5,000	-	-
DSSAB	330,694	343,493	12,799	3.87%
Library	304,346	343,253	38,907	12.78%
Museum	43,300	45,300	2,000	4.62%
Town Contribution - Stockey	297,333	297,333	-	-
OPP	1,970,336	1,985,524	15,188	(0.77%)
Policing Services Board	-	1,000	1,000	N/A
Airport	12,100	12,100	-	-
PS Area Industrial Park	15,190	15,190	-	-
911 Levy	3,600	3,800	200	5.56%

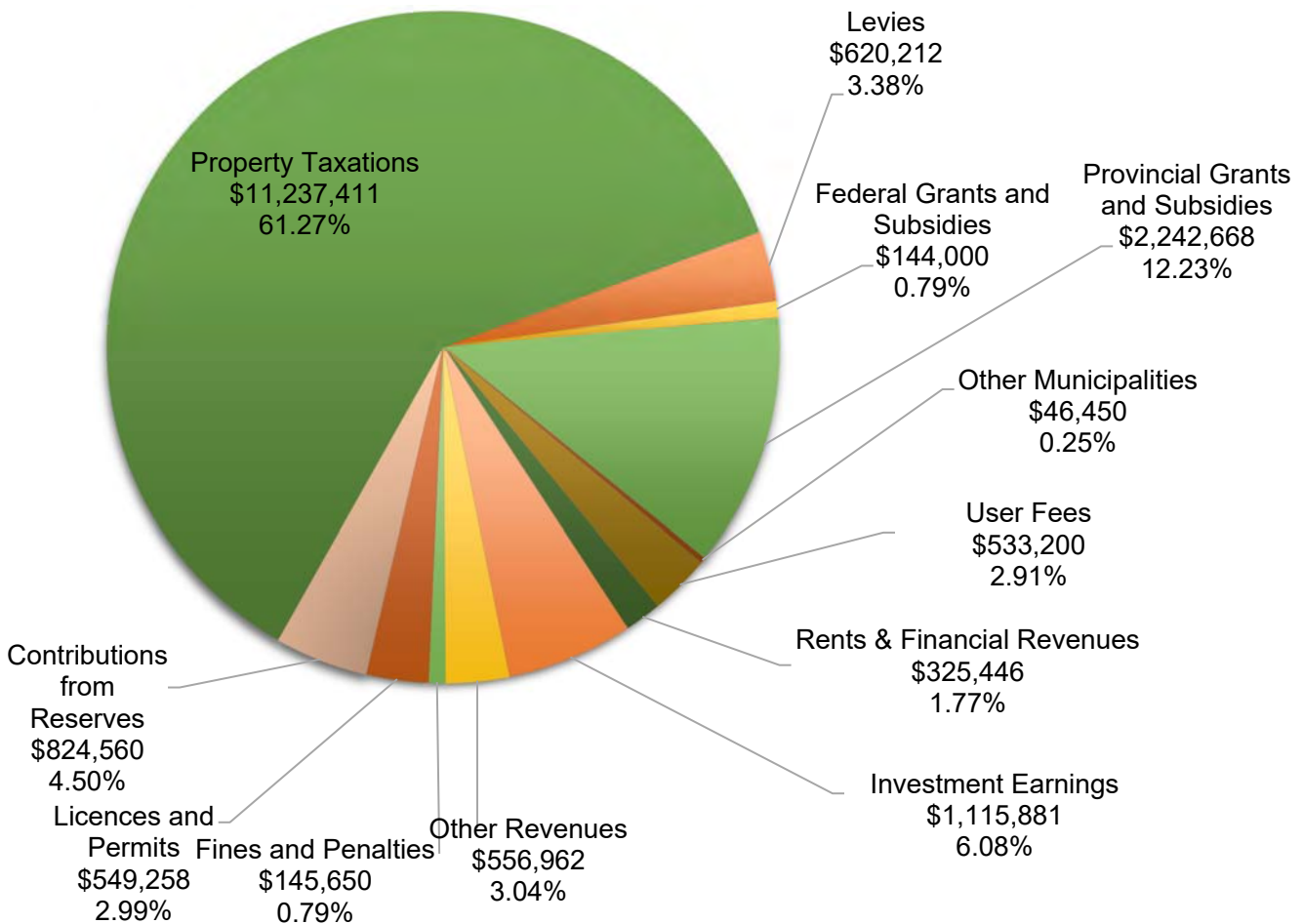
	2023 Budget	2024 Budget	Dollar Change	Percent Change
MPAC Property Assess Levy	91,201	93,729	2,528	2.77%
Subtotal External Levies/Boards/District Services	3,652,106	3,733,851	81,745	2.24%
Total Operating Levy Required	10,556,570	11,237,411	680,841	6.45%

Operating Budget

Property Tax Supported Operations

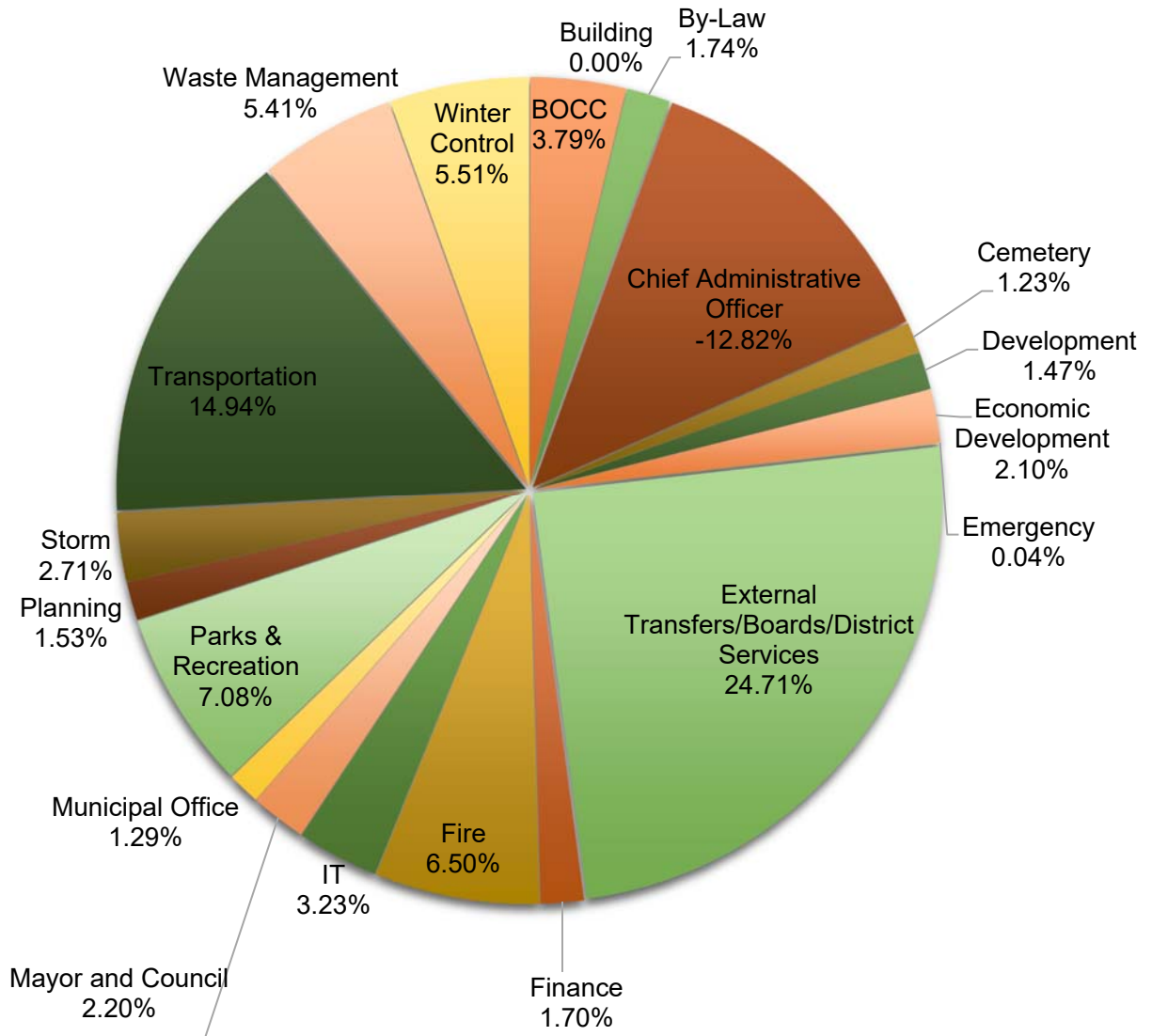
Most of the Town’s operations are supported to some degree from property taxes. Each year staff consider various revenue sources available, as well as the operating requirements of the Town to determine what needs to be raised through tax levies.

The proposed budget to Council has a total of \$18,341,698 in tax supported operating expenses. There is anticipated revenue of \$7,104,287 from other sources, including Provincial funding, user fees, investments, and contributions from reserves. The remaining \$11,237,411 must be raised from property taxes.



2024 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.

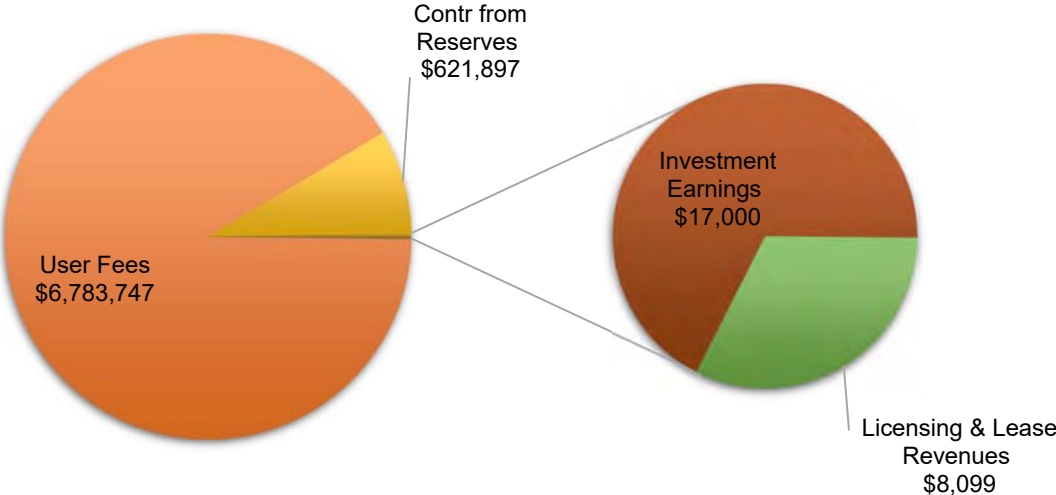


*General Government includes Ontario Municipal Partnership Fund grant revenues of \$2.1 million.

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

2023 Budget	2024 Budget	Dollar Change	Percent Change
\$7,213,568	\$7,430,743	\$217,175	3.01%

Highlights

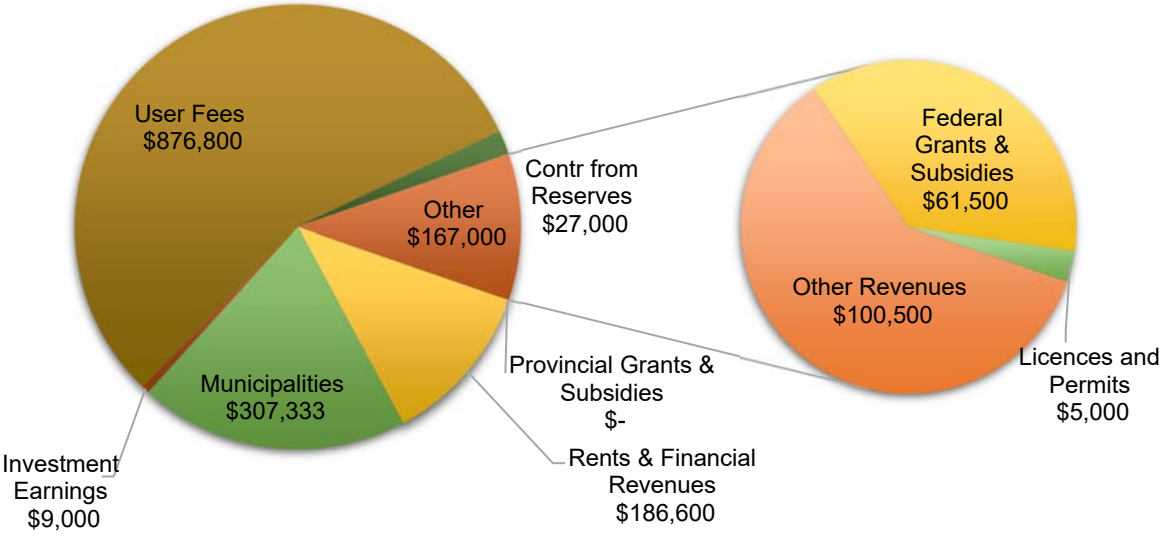
- Recommendations of the water and wastewater capacity study are included in the 2024 budget.
- Inflation is outpacing the 2% rate increases recommended in the rate study in these departments.
- Rate Study is scheduled for review in 2024.

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

2023 Budget	2024 Budget	Dollar Change	Percent Change
\$1,571,273	\$1,573,733	\$2,460	0.16%

Highlights

- Many revenues at the Stockey Centre were lost due to covid-19 and the ongoing pandemic. In 2022, the Stockey Centre budgeted for the return to normal with events, facility rentals, and usage planned to increase along with revenues. Revenues have increased in 2023.
- The Centre is focused on the continued recovery of increased revenues through 2024.
- Planning to host a Bobby Orr Hall of Fame fundraising event in 2024

Provincial Offences Act

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

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

Budget Change

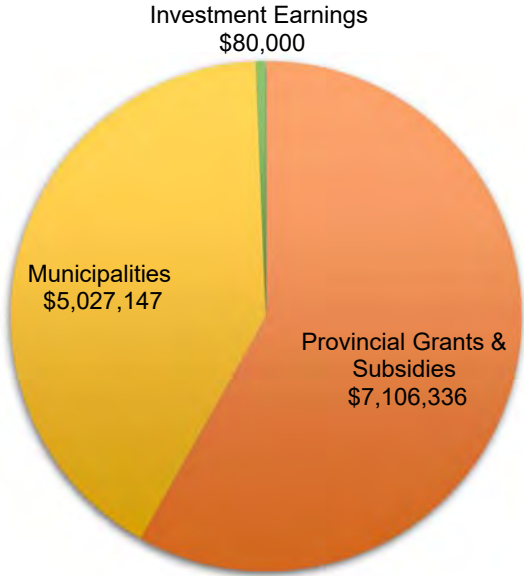
2023 Budget	2024 Budget	Dollar Change	Percent Change
\$ 853,995	\$ 901,477	\$47,482	5.56%

Highlights

- Ticket issuance is projected to increase in 2024.
- Distribution to municipal partners increases by 8.2% in 2024

Land Ambulance

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



Budget Change

2023 Budget	2024 Budget	Dollar Change	Percent Change
\$11,713,158	\$12,214,272	\$501,114	4.28%

Highlights

- Increase to current contract with West Parry Sound Health Centre for Land Ambulance Services - \$331,588 (without community paramedicine long-term care)
- 3.85% Increase to the municipal levy requirement, allocated to all municipalities based on weighted assessment.
- Fully funded paramedicine program continuing to operate in 2024 – \$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 through 2021, 2022, 2023, and 2024. As a result, there are no impacts of phase-in of increases or immediate decreases in individual assessments in 2024. MPAC's (Municipal Property Assessment Corporation) typically conducts assessment updates based on market value on a 4-year cycle.

The total weighted assessment for the Town of Parry Sound has increased 3.8% from 2023 to 2024. In the absence of any assessment updates causing phase-in or decreases, this represents the Town's assessment growth.

\$12,717,808 (2023 taxation revenues) x 3.7965% = \$482,832 in taxation from assessment growth

Whereas the 2024 budget requires a total of \$13,627,570 and \$482,832 is generated from assessment growth;

Therefore, the Town needs to raise an additional \$198,009 for Town operations and \$228,921 for infrastructure for a total of \$426,930.

2024 Levy Increase

To raise the required additional \$426,930, an increase of 1.5% for operations and 1.8% for infrastructure is necessary for a total increase of 3.3% over 2023 property taxation (net growth).

Impact to the Average Taxpayer

In 2024, the average Single-Family Home in the Town of Parry Sound is assessed at \$195,000. 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.

2023

$\$100,000 \times 0.01516645$ (2023 rate) = $\$1,516.65$

2024 Increase

$\$1,516.65 \times 0.033$ (increase) = $\$50.05 / 12 = \4.17 per month

The Results

The taxpayer will pay \$50.05 more per year or \$4.17 additional per month for every \$100,000 in residential assessment.

Items for Council Consideration

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

Requests for Consideration from Council and/or Public

	Description	Included in Proposed Budget	Budget Section	Operating Budget Impact	Change to Tax Rates	Tax Impact ¹
1.	Increase contribution to the Public Library	Yes	Recreation & Culture	\$ 38,907	0.295%	\$4.47
2.	Increase contribution to the Museum on Tower Hill	Yes	Recreation & Culture	\$ 2,000	0.015%	\$0.22
3.	Increase contribution to Chamber of Commerce	No	Mayor & Council	\$ 2,980	0.023%	\$0.35
4.	Parry Sound High School Nutrition Program (amount not defined, amount shown here matches donation from 2023)	No	Mayor & Council	\$ 1,000	0.008%	\$0.12

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

Description		Included in Proposed Budget	Budget Section	Operating Budget Impact	Change to Tax Rates	Tax Impact ¹
5.	Park to Park (Same as 2023)	Yes	Mayor & Council	\$ 6,000	0.045%	\$0.68
6.	Georgian Nordic Outdoor Activity Centre	No	Mayor & Council	\$ 10,000 to \$12,000	0.076% to 0.091%	\$1.15 to \$1.38
7.	Northern Med./Doctor Recruitment (Included since 2010-no new request)	Yes	Mayor & Council	\$ 5,000	0.038%	\$0.58
8.	Parry Sound Seniors Club (no new request)	Yes	External Transfers /Boards/ District Services	\$ 5,000	0.038%	\$0.58
9.	DBA contribution increase for beautification	Yes	Economic Development	\$5,000	0.038%	\$0.58
10	Financial support to Local Bowlers going to nationals *Town of Parry Sound pins have already been offered as mementos for exchange per request (\$1,500 per	No	Mayor & Council	\$1,000	0.008%	\$0.12

Description		Included in Proposed Budget	Budget Section	Operating Budget Impact	Change to Tax Rates	Tax Impact ¹
	bowler x 3 is total cost of travel but provided as per \$1,000)					
11.	Estimated change to Public Washroom Hours	No	Transportation /Development	\$27,500	0.208%	\$57.20
Grand Total				\$106,387	0.807%	\$66.28

Applicable correspondence has been attached for your review and consideration where available. In addition, Council has \$3,500 available for unplanned donations throughout the year.

Additional Information on Projects

Estimated change of Public Washroom Hours

Description: Coordinating all public washroom hours to be consistent

Background: Council has requested extended public washroom hours during the summer tourist season. Currently the three public washrooms, Uptown, Town Dock, Waubuno, are all run independently and on different hours. This is done as no one contractor or department can handle operation of all three in an efficient manner. Staff are attempting to coordinate these activities to align the hours. The most efficient hours will be washrooms all closing around 8 pm 7 days a week in July and August as well as weekends from May 24 to Thanksgiving. Outside of these days the washrooms will close at 4:30pm. The Uptown washrooms will stay open to 9 pm on

Tuesdays to accommodate the Downtown Car Show on the nights it is operating. This will be achieved through extended by-law officer hours to close the washrooms and additional contractor activities to ensure the Uptown washrooms are cared for in a suitable manner.

Cost: \$27,500 which includes \$7,500 in part-time wages and \$20,000 in contracted services for the cleaning of the washrooms.



December 19, 2023

Mayor Jamie McGarvey and Council
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 2024 Budget

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

Library Board and staff would like to heartily thank you for your generous support. Last year's contribution allowed us to replace the library's rooftop HVAC units, maintain pay equity and continue offering a wide selection of materials for all ages and interests. We have partnered with the Town of Parry Sound and others to provide dynamic community programming, which has resulted in more visitors and higher circulation. We look forward to continuing this upward trajectory in 2024!

As our primary funder, we would ask for the year 2024 a total of \$343,252.29. This amount includes a ten percent increase from last year. The increase is the result of the cost of books and eBooks, and our continued pay equity adjustments to ensure that we are correctly compensating our staff. In every area, the library will strive to contribute from our own savings and reserves, and to pursue grants wherever possible.

In 2024, we will be revising and updating the library's Strategic Plan. We look forward to aligning ourselves closely with the Town of Parry Sound's Strategic Plan in promoting an enhanced quality of life, inclusivity to all, and promoting economic growth through continued partnerships and the elevation of our community.

Sincerely,

A handwritten signature in black ink, appearing to read "Selena Martens".

Selena Martens
CEO
Parry Sound Public Library

Cc: Board of Directors

A Visit Will Get You Thinking

PARRY SOUND
PUBLIC LIBRARY

KNOWLEDGE UNLEASHED!



BREAKING NEWS

**BREAKING
NEWS**

FROM THE FRONT DESK

37,064 Physical Items Circulated in 2023

31,131 items in 2022

22,647 Visitors so far in 2023

17,006 Visitors in 2022

YOUR 2023 INVESTMENT STATISTICS

16,021 Ebook downloads in 2023

15,139 downloads in 2022

37,064 items in our collection in 2023

28,953 items in 2022

YOUR 2023 INVESTMENT STATISTICS



PROGRAMMING

MORE DYNAMIC
LIBRARY PROGRAMS
AND SPECIAL
EVENTS!

ROOFTOP UNITS

REPLACEMENT OF
THE LIBRARY'S
THREE ROOFTOP
HVAC UNITS!





Economic Growth



Quality of Life



Organizational Excellence

PARTNERING FOR THE FUTURE 3 PRIORITIES

Town of Parry Sound Strategic Plan 2020-30

Town of Parry Sound Strategic Plan



Partnering with Parry Sound Public Library

Work with partners to increase **recreational opportunities**.



Promote **community well-being**.



Look for opportunities to be an **all-inclusive community**.



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**.



ENHANCING THE QUALITY OF LIFE IN PARRY SOUND

FINANCIALS

Total funding requested of the Town of Parry Sound \$343,252.29 for 2024 (10% increase over 2023)

INCREASE TO LIBRARY ASK (10%)			NEW TOTAL
FULL NEEDED INCREASE	62,058.00		31,204.75
Due To:	FULL COST	Library Contribution	Adjusted Totals
Books	27,000.00	12,000.00	15,000.00
Payroll	35,058.00*	18,853.25	16,204.75
* to maintain pay equity			

An open book is shown from a low angle, with its pages fanned out. A thin red vertical line is positioned on the left side of the book, extending from the top to the bottom of the page area. The text "THANK YOU FOR YOUR SUPPORT!" is centered over the book in a white, bold, sans-serif font.

**THANK YOU FOR
YOUR SUPPORT!**

PARRY SOUND PUBLIC LIBRARY



2023 ANNUAL REPORT



Our Mission Statement:

The Parry Sound Public Library enriches the quality of life in the Town of Parry Sound, contracting municipalities and surrounding areas by providing access to information for cultural, economic, educational, and recreational development, and also by promoting personal growth.

THE GATEWAY TO A LIFELONG LOVE OF READING, JOY OF LEARNING, AND SEARCH FOR INFORMATION

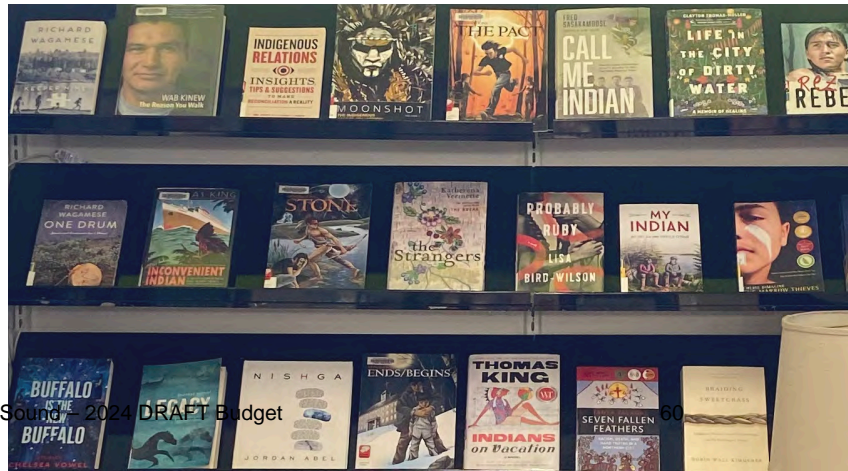


22,647 VISITORS IN 2023

^ ^ ^

17,006 VISITORS IN 2022

ITEMS IN OUR PHYSICAL COLLECTION
33,780





A MESSAGE FROM THE BOARD CHAIR

I would like to commend our remarkable staff at the Parry Sound Public Library (PSPL) for their accomplishments and ingenuity throughout 2023. PSPL continues to be a vibrant community hub, engaging patrons and visitors with dynamic programming and services.

The Board-approved staff restructuring has exceeded our expectations in their first year. Selena Martens has flourished into her role as CEO and has done an incredible job in 2023. Rola Fraser as Manager, Collections & Community Engagement has initiated the “Little Libraries” project, bringing accessible library services to residents in long-term care. Cayla Norrie as Manager, Programming, Marketing & Data Analysis has continued many of the library’s traditional programs while bringing in new events and partnerships throughout the year. And our part time staff continue to support the management team with enthusiasm and creativity.

2023 was a year of growth and improvement, with the much-needed replacement of the library’s three rooftop HVAC Units, the opening of two new “mute boxes” for public use, and a new collection of decodable children’s books. The library has seen an increase in many areas, including visits, circulation, and attendance at programs.

On behalf of the PSPL Board I would like to thank the Town of Parry Sound and our three (3) Service Contract Municipalities, the Township of The Archipelago, the Township of Carling, and the Municipality of McDougall for their ongoing support.

We expect that 2024 will bring even more exciting developments for library programs and services! Stay tuned for the next chapter here at PSPL.

PSPL BOARD MEMBERS

Tom Lundy, Board Chair
Archipelago Representative

Susan Murphy, Vice-Chair
Carling Council Representative

Joe Ryman,
McDougall Council Representative

Doug McCann,
Parry Sound Council Representative

Alhan Rahimi,
Parry Sound Representative

Stephen Heder,
Parry Sound Representative

Karen Walker,
Parry Sound Representative

Jonathan Baxter,
Parry Sound Representative

Sandy Bishop,
Parry Sound Representative

PSPL STAFF MEMBERS

Selena Martens
Chief Executive Officer

Rola Fraser
Manager, Collections and Community Engagement

Cayla Norrie
Manager, Programming, Marketing & Data Analysis

Kristina Brics
Cataloguing

Juliana Reads
Circulation Assistant

Allen Hillcoat
Circulation Assistant



2023 HIGHLIGHTS



2023 E-BOOK /
E-AUDIOBOOK
DOWNLOADS
16,021



2023 PROGRAMS
235
PARTICIPANTS
2,973



The Parry Sound Public Library Board & Staff are deeply grateful to the Ontario Trillium Foundation Resilient Communities Fund for helping us purchase two mute boxes.



2023 WIFI &
COMPUTER USAGE
9,552

2023 NEW ITEMS
CATALOGUED
4,827

2023 ITEMS
CIRCULATED
37,064

In 2023, Parry Sound Public Library received a grant to replace 3 rooftop HVAC units.





770 ILLO SENT OUT IN 2023

705 ILLO RECEIVED IN 2023



NEWSLETTER REACH 2023
1,104

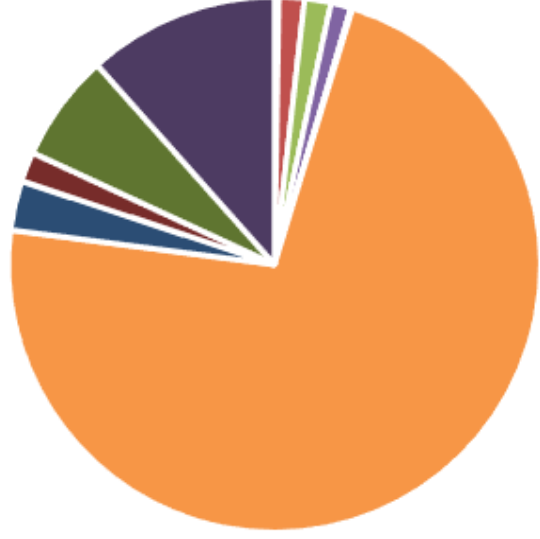
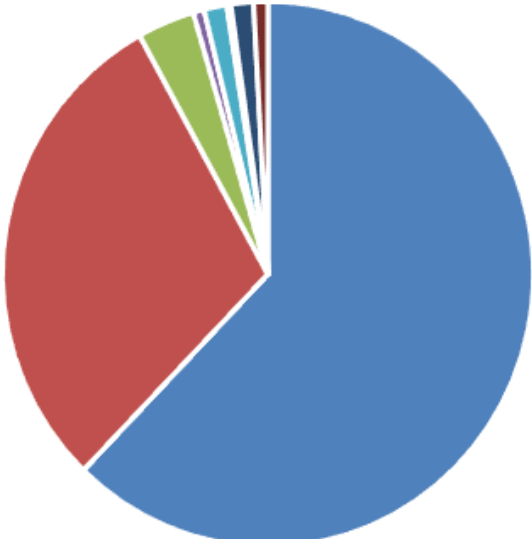
WEBSITE VIEWS 2023
16,532



FINANCES

2022 Library Revenue \$432,283.65

2022 Library Expenses \$432,283.65



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

- Advertising and Programming
- Professional Consulting
- Computers and Software
- Fundraising Expense
- Staff Education and Development
- Salaries and Employee Benefits
- Insurance
- Office Expenses/Postage/Photocopiers/Internet
- Building Repair/Maintenance/Utilities
- Deferred/Transfer to Reserves

\$30,500 from C. C. Johnson Bequest

\$30,500 Books (Books, DVDs, OverDrive, etc.)

*2023 Financial Figures will be made available after the annual audit.

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525 · Staff Education Excel Courses	3,000.00	1,798.42		525 · Staff Education Excel Courses	2,000.00	professional development	
526 · mileage	100.00	0.00		526 · mileage	100.00		
545 · Miscellaneous Expenditure	100.00	59.82		545 · Miscellaneous Expenditure	100.00		
546 · Computer Maint/Software support	2,311.00	2,133.17		546 · Computer Maint/Software support	2,511.00	Domain \$50, Microsoft 365 \$270, Zoom \$226, Wix \$195, ADOBE \$470,	
546B · Computer Maint/IT Support	1,000.00	382.62		546B · Computer Maint/IT Support	1,000.00	Quickbooks \$1,300)	
547 · Professional Consulting	2,500.00	1,221.12		547 · Professional Consulting	300.00		
548 · JASI	2,000.00	1,367.61		548 · JASI	2,000.00		
553 · Cancopy/Access Lic.	185.00	179.10		553 · Cancopy/Access Lic.	180.00	same as 2023	
555 · Photocopying Maintenance	2,760.00	2,742.36		555 · Photocopying Maintenance	2,524.00	average of: 2022 (\$2,492.63) 2021 (\$2,191.99), 2020 (\$2,888.48)	
556 · Photocopy Exp - PAPER	350.00	337.68		556 · Photocopy Exp - PAPER	400.00	same as 2023	
				556B - 3D Printer Expense			
560 · Books				560 · Books			
560 - B · Periodicals	400.00	456.90		560 - B · Periodicals	500.00		
560 - C · Periodicals (Newspapers)	1,000.00	0.00		560 - C · Periodicals (Newspapers)	100.00		
560 - D · DVD Purchase	400.00	340.93		560 - D · DVD Purchase	400.00		
560 - E · Processing Materials	200.00	730.52		560 - E · Processing Materials	800.00		
560 - F · Talking Books (CD)	0.00	0.00		560 - F · Talking Books (CD)	0.00		
560 - G · E-Resources Subscription	3,000.00	2,889.19		560 - G · E-Resources Subscription	6,908.25	eBooks \$2756.25 (2024 figure posted by OLS), mango, lib aware, ancestry \$1,152)	
560 - H · Card Replacement	0.00	-5.00		560 H · Card Replacement	0.00	additional eBooks to catalogue Overdrive Advantage Plus \$3,000	
560 - I · Lost Books	0.00	-217.95		560 - I · Lost Books	0.00		
560 · Books - Other	20,000.00	18,731.77		560 · Books - Other	18,598.00		
Total 560 · Books	25,000.00	22,926.36		Total 560 · Books	27,306.25		
564 Adopt Expense	1,000.00	747.10		564 Adopt Expense	500.00	should match revenue	
571 · Postage	1,000.00	1,131.22		571 · Postage	1,000.00	reimbursed by OLS	
575 · Telephone	720.00	806.51		575 · Telephone	840.00	phone is about \$70/month	
581 · Health & Safety	500.00	159.14		581 · Health & Safety	800.00	inspection extinguishers, CPR training, first aid box for downstairs	
					471,147.00	SUBTOTAL Operational	
BUILDING/CAPITAL COSTS				BUILDING/CAPITAL COSTS			
530 · Insurance	13,671.00	14,548.76		530 · Insurance	16,003.64	budgeting a 10% increase from 2023 actual	
540 · Hydro	5,051.00	5,080.81		540 · Hydro	4,139.43	average of: 2022 (\$4,450.17), 2021 (\$3,785.98), 2020 (\$4,182.14)	
541 · Water	3,816.00	3,224.16		541 · Water	3,257.50	average of: 2022 (\$2,869.47), 2021 (\$4,033.57), 2020 (\$2,869.47)	
542 · Gas	2,744.00	3,525.59		542 · Gas	2,742.40	average of: 2022 (\$3,040.80), 2021 (\$3,108.03), 2020 (\$2,078.36)	
565 · Repairs and Maintenance				565 · Repairs and Maintenance			
565-A · Property Maint.	2,190.00	77.37		565-A · Property Maint.	1,469.00	average of: 2022 (\$1,055.41), 2021 (\$1,207.19), 2020 (\$2,143.40)	
565-D · COVID-19 Related Expense	500.00	0.00		565-D · Emergency/Unexpected Expense	1,000.00		
565 - B · Maint - Janitorial Supplies	622.00	1,682.73		565 - B · Maint - Janitorial Supplies	470.00	average of: 2022 (\$580.56), 2021 (\$568.20), 2020 (\$261.33)	
565 - C · Rooftop Units	1,623.00	973.47		565 - C · Rooftop Units	1,559.00	average of: 2022 (\$750.93), 2021 (\$1,196.26), 2020 (\$2,729.83)	
Total 565 · Repairs and Maintenance	4,935.00	2,733.57		Total 565 · Repairs and Maintenance	4,498.00		
567 · Custodian	9,708.00	8,898.89		567 · Custodian	10,458.00	janitor is \$809/month + \$750 annual carpet cleaning	
568 · Snow Removal	3,700.00	3,561.60		568 · Snow Removal	3,700.00	same as 2023	
569 · Security	640.00	311.39		569 · Security	700.00	(monitoring \$85/quarter PLUS \$300 inspection)	
570 · Supplies & Stationary	672.00	331.56		570 · Supplies & Stationary	615.00	average of: 2022 (\$510.49), 2021 (\$478.2), 2020 (\$856.50)	
590 · Window Cleaning	680.00	680.80		590 · Window Cleaning	681.00	same as actual 2023	
600 - Capital				600 - Capital			
6001 - Capital - Furniture	0.00	0.00		600A - Capital - Furniture	1,000.00		
601 - Capital - Building	50,811.00	45,869.21		601 - Capital - Building	0.00		
602 - Capital - Computers	0.00	0.00		602 - Capital - Computers	1,000.00		
604 - Capital - Equipment	0.00	0.00		604 - Capital - Equipment	0.00		
Total Capital	50,811.00	45,869.21		Total Capital	2,000.00		
					48,794.97	Subtotal Building/Capital Costs	
TRANSFER TO RESERVE				TRANSFER TO RESERVE			
650 · Transfer to reserve				650 · Transfer to reserve			
Transfer to Reserve - Building				Transfer to Reserve - Building			
Transfer to Reserve - Computers				Transfer to Reserve - Computers			
Transfer to Reserve - Fundraising		4,378.19		Transfer to Reserve - Elevating			
Total 650 · Transfer to reserve	0.00	4,378.19		Total 650 · Transfer to reserve			
651 · Trustee Mileage/Training	0.00			651 · Trustee Mileage/Training			
Total Expense	528,228.00	470,101.46		Total Expense	519,941.97		

The West Parry Sound District Museum



*The West Parry Sound District Museum's mission is to collect,
preserve and share the West Parry Sound District's history.*

Why you should invest in your local Museum? Because Museum's Support

- Economic Development
 - Museums help attract skilled workers and visitors
- Tourism Growth
 - Museums are key assets for developing Ontario rural tourism
 - Cultural Tourists, on average, spend twice as much and stay a night longer
- Local Education
 - Museum's build higher achievement and skills in reading, math, science and critical thinking, especially for rural students
- Community Identify and History
 - Rural museums are key amenities for community pride and culture.
- Senior Vitality
 - 45,000 Ontario seniors take part in specialized museum programs each year
 - Museum programs combat social isolation and build senior well-being
 - Ontario's 35,000 Museum volunteers contribute 2.3 million hours a year.

Ontario's Museums 2014 Profile. Ontario Museum Association, 2016

LIFE

Region's history goes digital with West Parry Sound District Museum's YouTube series

The museum posts a new video every month

By Taylor Clark Parry Sound North Star
Wednesday, April 19, 2023 1 min to read
Article was updated Apr 19, 2023



Board of Directors

Kathy Hamer, *Chair (McDougall)*

Pam Wing, *Vice Chair (Carling)*

Ken Adams (*Seguin*)

Marianne Bourgeois, (*Community*)

Bert Liverance (*The Archipelago*)

Doug McCann (*Parry Sound*)

Gerald Porter (*Community*)

Stephen Wohleber (*Community*)

Rob Wood (*Community*)

Museum Staff



Curator/Manager



Acting Collections
Supervisor



Collections Supervisor



Communications Intern

The Museum has fluctuated between two to three full time staff members in 2023, with one permanent part time gift shop attendant.

And the Museum wouldn't have been anywhere as successful this year without the dedication of volunteers that help keep the train running and assist with collection based projects.

Today's Request. . . .

2024 Contribution Requests

Municipality	Contribution
Archipelago	\$35,250
Carling	\$38,425
McDougall	\$15,000
McKellar	\$14,000
Parry Sound	\$45,000
Seguin	\$22,500
Whitestone	\$2,000

The West Parry Sound District Museum has come up with a calculation for future municipal requests.

0.4% of Property Tax

- **\$45,000 request**

Friday, November 3, 2023

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

Re: 2024 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 \$45,300 toward the continued operation of the West Parry Sound District Museum. This is a \$2,000 increase over what was contributed last year.

Last year, after being asked how we decided on how much to ask of each municipality, we decided to come up with a calculation so we are asking an equal contribution from each municipality in our catchment. After reviewing the 2021 each municipality's financial statements it was determined to request a percentage halfway between the lowest and highest contributions received last year.

A 0.4% contribution from the Town of Parry Sound would be \$47,530. As this would be a significant increase, the WPSDM has opted to request an increase over last years contribution with the idea of slowly moving towards a final contribution of 0.4% in a few years. If every municipality in the West Parry Sound District contributed this percentage the WPSDM would have a healthy starting point for an annual budget.

By starting point we mean, enough funds for one staff member, basic operational costs, and minimal upkeep of capital assets. From here the staff and board can leverage these funds to diversify revenue sources and stretch your contribution to create a heritage centre the community can be proud of.

Last year we refurbished our back deck and in 2024 we plan on renovating our old kitchen in order to diversify revenue and become more self-sufficient.

Museums play an important part in the health of any community. The wealth of information they store help communities and individuals learn from the past, they create a sense of unity, a sense of community pride and are an important part of a tourism economy.

The Management and the Board of directors of the West Parry Sound District Museum thank you for your generous contributions over the years. We do understand that we likely have more difficult years ahead and that you will continue to experience financial challenges. If a 0.4% contribution is not feasible, we'd like to hear what you consider a fair contribution is, and why.

Sincerely,
Nadine Hammond



Dear Town of Parry Sound Mayor and Council:

Please consider this letter a request to Council to make provision in the 2024 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 grown substantially 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 permanent population and the number of chamber members in each respective municipality.

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

Several municipalities have, in past, contributed more than we are asking of them and for that we thank them and if they wish to continue that level of commitment, we will be able to offer more programs and services than we have budgeted for this up coming year. Those municipalities that have not previously met these funding levels may be able to use these fairness formulae to justify additional funds. 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 126th year of service to the community.

Sincerely,
Gail Burrows, President

Fairness Funding Formulae

Weighted Assessment			Amount of Support
Archipelago	2,202,023,319	22%	\$1430.00
Carling	1,092,235,803	11%	\$715.00
McDougall	800,037,732	8%	\$520.00
McKellar	695,662,484	7%	\$455.00
Parry Sound	879,464,630	9%	\$585.00
Seguin	3,629,473,427	37%	\$2405.00
Whitestone	621,623,810	6%	\$390.00

Members			Amount of Support
Archipelago	6	3%	\$195.00
Carling	11	5%	\$325.00
McDougall	12	5%	\$325.00
McKellar	4	2%	\$130.00
Parry Sound	172	71%	\$4615.00
Seguin	31	13%	\$845.00
Whitestone	2	1%	\$65.00

Permanent Population			Amount of Support
Archipelago	979	5%	\$325.00
Carling	1491	8%	\$520.00
McDougall	2744	13%	\$845.00
McKellar	1419	7%	\$455.00
Parry Sound	6879	34%	\$2210.00
Seguin	5280	27%	\$1755.00
Whitestone	1075	6%	\$390.00

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

Archipelago	\$2100.00
Carling	\$1680.00
McDougall	\$1820.00
McKellar	\$1120.00
Parry Sound	\$7980.00
Seguin	\$5390.00
Whitestone	\$910.00

For a total of \$21,000



To Whom it May Concern;

My name is Jennifer Norton, and I am a teacher at Parry Sound High School and Intermediate School, and I coordinate the food program for the entire student body. I am writing this letter to ask the Town of Parry Sound to consider once again making a financial contribution to provide and maintain a healthy and nutritious food program at Parry Sound High and Intermediate School for the 2023/2024 school year. Due to rising food costs and a higher demand for services our budget is stretched.

Parry Sound Intermediate/High School serves approximately 800 students from the town of Parry Sound and surrounding areas. Some students are bused in from as far as Henvey Inlet, 92km north, and Moose Deer Point, 64km to the south. Our school population includes FNMI members of five First Nations' Reserves (Moose Deer, Wasauksing, Shawanaga, Magnetewan and Henvey Inlet), Inuit from Northern Ontario, Labrador and Nuvavut and Metis students.

Our programming strives to meet the needs of our increasing student body. We have a significant group of at-risk students who are at a socio-economic disadvantage and often do not have access to nutritious food daily. With the recent fluctuations in food prices, a larger percentage of our school community is now vulnerable and experiencing food insecurity. Daily all food baskets in our school are exhausted by lunch time, the school on a whole spends a minimum of \$500 per week on food.

We at PSHS and PSIS, are striving to establish a sustainable program that can provide our student population with a variety of food options. We have created an ambitious and unique food project in our building which includes, food baskets, a breakfast program, and a food bank, supporting our at-risk students. This year, we have been able to extend our programming to include refrigerated items high in protein for our student body. We are asking once again for community support in maintaining and extending a nutrition program that addresses the nutritional deficiency of the youth at PSHS and PSIS.

The Goal of the Student Nutrition Program is to:

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

PSHS/PSI would appreciate any donation of funds to help provide food for the remainder of this school year and next year as well. We hope that the Town of Parry Sound will find the necessary Municipal resources to support a vital component of our community.

Thank you

Jennifer Norton
Parry Sound High School

Jennifer Norton

CAS, Section 23 Program
Parry Sound High School
705-773-7979

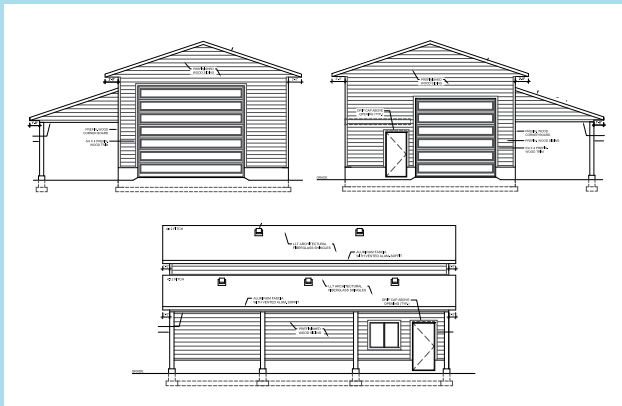
jennifer.norton@nearnorthschools.ca



40th Anniversary Future Fund

Georgian Nordic Outdoor Activity Centre (GNOAC) has launched a 3-year capital campaign to support improving its facilities and trails!

Founded in 1984, community support and use of the trails has grown immensely. The Board has created a Future Fund to meet current and future needs with:



A NEW GARAGE

- 1040 sq. ft. heated building
- 480 sq. ft. drive shed attached
- 15-17 ft. high for mezzanine storage space
- Secure storage space for grooming equipment
- Overflow space for large events
- Current garage - repurposed for office and equipment rentals.



A NEW PAVILION

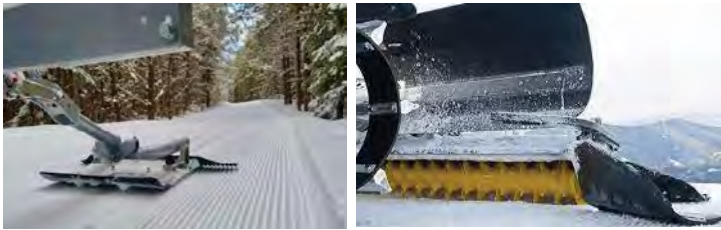
- New 1200 sq. ft. enclosable picnic shelter
- Overflow for youth, school groups & events
- 2 permanent & 2 open/enclosable walls
- Solar-thermal in-floor heating & wood stove
- Unlocked, year-round public access
- Tables, seating, concrete floor
- Updated septic system sized for the property.

YEAR-ROUND TRAIL ENHANCEMENT

We need equipment (i.e. tractor, side by side, wood chipper, mini-excavator), materials (culverts, fill) and trail work (ditching, grading, and fill) that can allow us to improve ditching to allow trails to remove water more efficiently and be groomed sooner with less snow and/or after wild temperature fluctuations.

The 2024 season will open new trails on our new property – a truly special piece of land with great hills, views, and forests. A Performance Trail loop in this area will provide all users with clean and well-graded ski lines but also allow us to host ski events without blocking recreational trails. We will also enhance hiking, biking, snowshoeing and fat-biking trails which has seen solid growth in the past 8 years.

The facilities development will also allow us to purchase grooming equipment that can allow us to **till and work the snow** providing the ability to reset tracks through ice and in more challenging snow conditions than our current grooming equipment allows.



- Equipment & materials for improved drainage & trail beds
- Culverts, grading & ditching for more efficient work by volunteers
- New 3km performance trail loop to support events, training & racing
- New loop allows for events without closing trails for recreational use.



WHY IS THIS PROJECT NEEDED NOW?

In the past 5 years, the club has grown significantly:

- Membership has increased from 400 to 750
- Year-round use has increased from 4,000 to 20,000 users
- Facilities cannot safely or comfortably accommodate them
- More events are held and more groups are using the club facilities and trails.

WHAT IS THE 40TH ANNIVERSARY FUTURE FUND GOAL?

The Board has a plan for capital improvements, estimated at \$1 Million but with promising support of provincial and federal grants, and a \$150,000 gift of a generous anonymous donor, the Future Fund will hopefully only need to raise \$200,000. You can help us reach our goal!

FUTURE FUND CAMPAIGN

\$150,000

Generous donation from local anonymous donor, thank you!

\$650,000

Grant applications pending (provincial & federal)

\$200,000

Future Fund campaign goal (donations & sponsors)

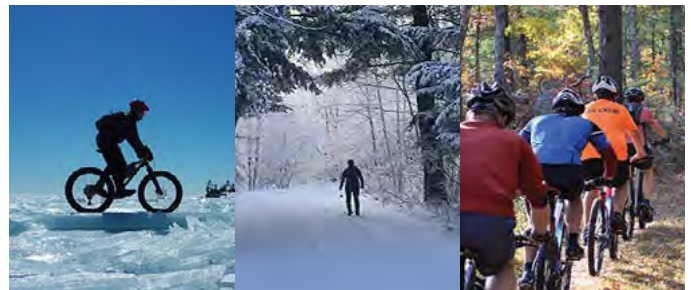
\$1,000,000

Total

Our club relies on donations, membership fees and a team of amazing volunteers! To celebrate our club's 40th anniversary, we need your help to improve the facilities and trails – now and for future generations!

Donations of all amounts are appreciated and will help reach our goal. Gifts over \$20 will receive a charitable tax receipt. We appreciate in-kind donations of materials (sand, gravel, culverts) & equipment operator time. Please contact president@georgiannordic.com.

Thank you for your support!



GNOAC.COM/DONATE

Town of Parry Sound – 2024 DRAFT Budget

GEORGIAN N RDIC OUTDOOR ACTIVITY CENTRE

Planning for the Future



All Ages & Seasons



About Us

- Founded in 1984
- Registered charity
- Georgian Nordic Ski & Canoe Club

- 40km trail network
- 800 acres in McDougall
- 20,000+ visits per year
- 700 members



Activities & Events



- Cross-country skiing
 - Winter Fat Biking
 - Snowshoeing

 - Hiking
 - Mountain Biking

 - Youth Training
 - Competitions
- + Paddling Program



Jackrabbit Ski Program

Ages 4 to 14

January-March

Volunteer Coaches



Youth Opportunities

School visits K-12
Snowshoe program

Jackrabbits
Racing Rabbits

Highschool Team
Races & Events



Community Events

Sounder Ski Tour
Women on Skis
Adult Ski Lessons

Orienteering
Adventure Races

Youth Fundraisers
Nature Walks



Non-Profit Operations



- Board of Directors
- Budget \$110K per year
 - Memberships
 - Day Passes
 - Donations
 - Equipment Rentals
- Reserve fund of \$50K
- Trails Master Plan



Thanks to our Volunteers



Recent Improvements

Day Use Kiosk

New Trails

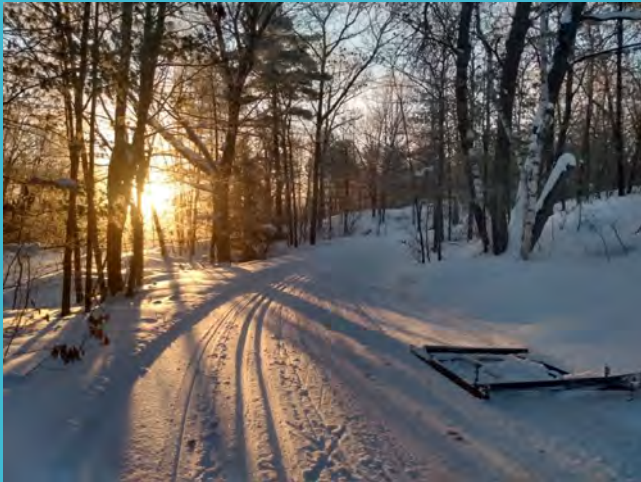
Washrooms



Current Trail Construction



40th Anniversary Future Fund



- 1984-2024
- Launched Future Fund to raise matching funds
- 3-years to raise \$1,000,000 for major improvements
- Future Fund goal of \$200,000 in donations & sponsors

Amount	Source
\$150,000	Generous anonymous donation
\$650,000	Grant applications (pending)
\$200,000	Future Fund Goal
\$1,000,000	Total Project

New Pavilion

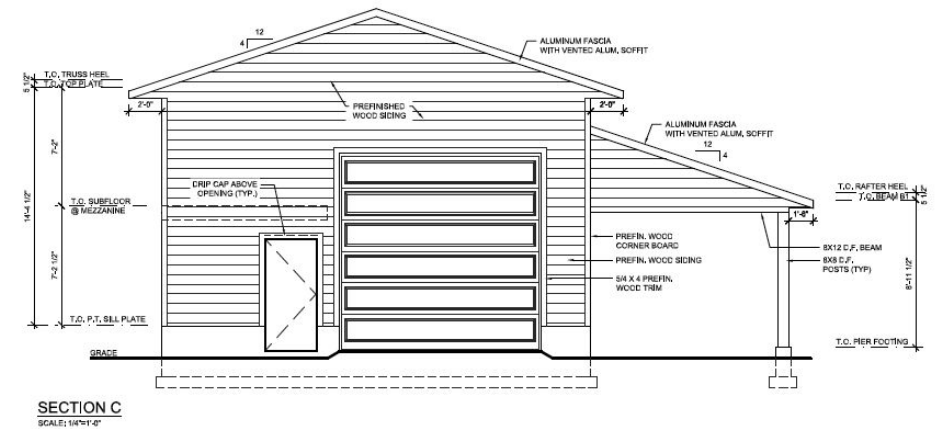


- 1200 sq. ft. picnic shelter
- Overflow for groups & events
- 2 permanent & 2 enclosable walls
- Solar-thermal in-floor heat
- Unlocked, year-round public access
- Tables, seating & concrete floor
- Updated septic system



New Garage

- 960 sq. ft. heated building
- 400 sq. ft. drive shed attached
- Secure storage for equipment
- Repurpose old garage



New Trails & Equipment

- Improved drainage & trail beds
- Culverts, grading & ditching
- More efficient for volunteers
- Machine to till & work the snow



- 3km performance trail loop to support events, training & racing
- New loop for events without closing trails for recreational use
- Adapt to climate change

How to Help

- Charitable donations at gnoac.com
- In-kind donations of materials & equipment operator time
- Spread the word about the **Future Fund campaign!**



Thank You for your Support

Photos:
Sonya Felsman
Peter Istvan
Thom Morrissey



▪ Visit Us

4 Nine Mile Lake Rd.
McDougall

▪ Contact & Follow

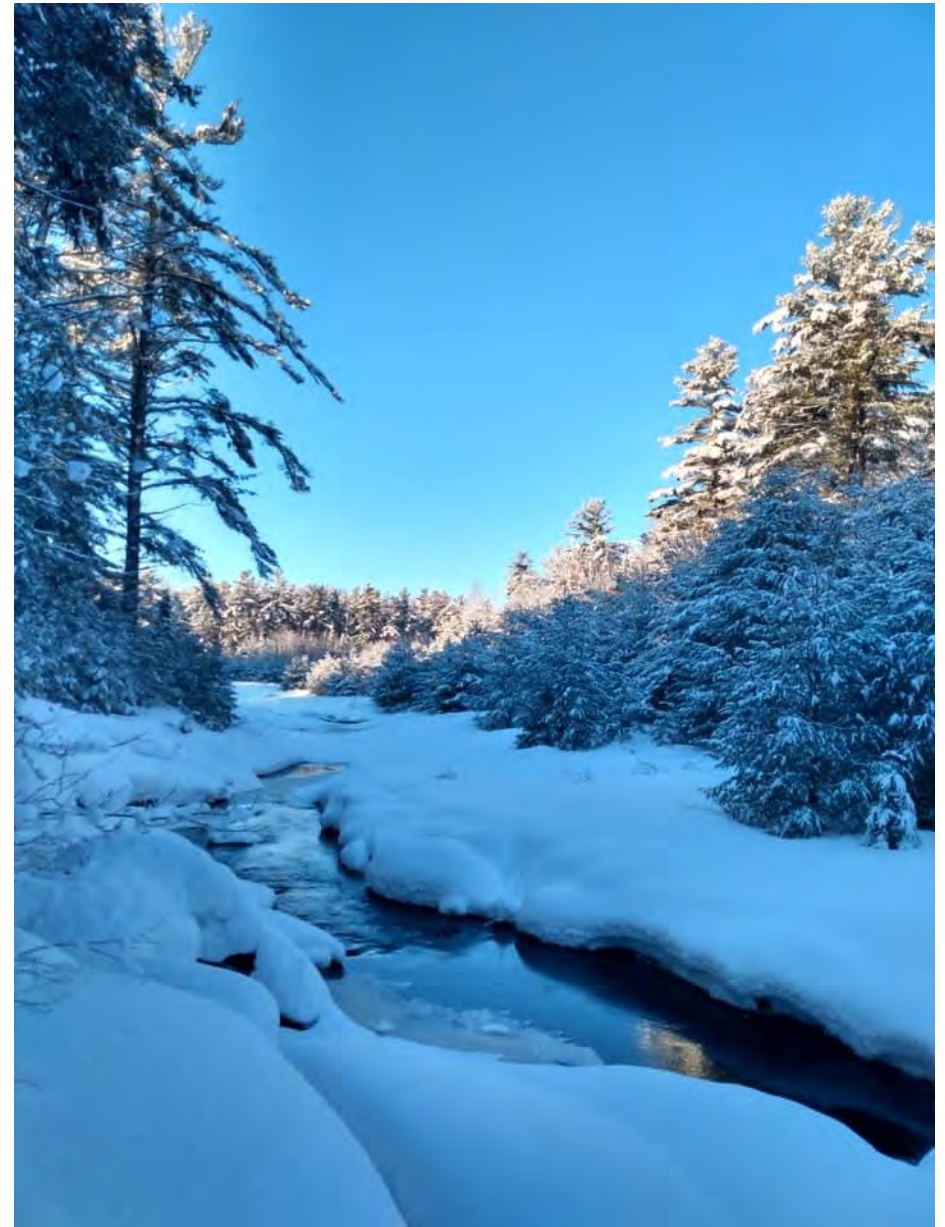
gnoac.com

705.74.5067

@GeorgianNordic

▪ Greg Mason, president

president@georgiannordic.com





Parry Sound Bowlers Association

March 12, 2024

Dear Mayor and Councillors;

I am writing to you as President of the Parry Sound Bowlers Association, to express our excitement and pride for 3 of our local bowlers who have bowled with the ability and skill to progress to Nationals in St. Johns, Newfoundland on April 23-28, 2024.

Connor Clark, Cindy Eagle and Kirsten Brownley have all competed in several rounds to make the huge accomplishment of Nationals. They first competed in house at Georgian Lanes, then again at the Zone Rounds (which Georgian Lanes was honoured to host) and most recently in Sudbury area for the Provincial Rounds. They all competed with perseverance, enthusiasm and talent and were very successful in placing in 1st (Connor's Team) and 2nd place (Cindy and Kirsten's Team) and are proudly representing Parry Sound Area as well as Northern Ontario at the Nationals.

In addition to the support of the local bowling association, we are hoping to gather any financial support possible for the 3 individuals as they represent Parry Sound in this prestigious accomplishment. Costs to the bowlers are \$1500 each which includes roundtrip flights, hotel accommodations, roundtrip travel to the airport and associated parking fees as well as a per Diem for meals each day.

Other ways to support the bowlers will include small items they can exchange between bowlers from other provinces like township or local known landmark pins, pens/pencils, badges, stickers, towels or other small items that can be packed in a suitcase. The exchange of small items is a common practice at the National level and the collection at the end is a great keepsake for each bowler after the tournament is complete. There are approximately 150 bowlers participating.

We know our bowlers will represent Team Northern Ontario and Parry Sound Area with pride, enthusiasm and the skills they have already proved to have.

Thank you in advance for your support,

A handwritten signature in blue ink, appearing to be 'Carrie Porter'.

Carrie Porter
President – Parry Sound Bowlers Association
58 Bowes Street
Parry Sound, ON
P2A 2L3
psbowlingexec@gmail.com
705-773-9332



TOWN OF



Parry Sound

The logo features a stylized compass rose with eight points, rendered in a light grey color. It is positioned to the right of the word 'Sound' in the main title.

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	
	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	Dollar Change	Percent Change
Revenues						
Contribution from Reserves	-	-	\$ 4,557	\$ 4,557	\$ -	-
Total Revenues	-	-	\$ 4,557	\$ 4,557	\$ -	-
Expenses						
Salaries & Benefits	\$ 199,007	\$ 212,246	\$ 216,396	\$ 222,521	\$ 6,125	2.83%
Materials - Operating Expenses	25,575	27,423	42,251	43,238	987	2.34%
Rent and Financial Expenses	-	-	300	300	-	-
Purchased/Contracted Services	13,776	22,119	41,557	24,557	(17,000)	(40.91%)
Grants - Transfer Payments	12,000	26,100	31,870	31,870	-	-
Internal Recoveries	4,024	-	7,269	9,824	2,555	35.15%
Contribution to Reserves	-	-	5,000	5,000	-	-
Total Expenses	\$ 254,382	\$ 247,515	\$ 344,643	\$ 337,310	(\$ 7,333)	(2.13%)
Total Levy Requirements	\$ 254,382	\$ 247,515	\$ 340,086	\$ 335,733	(\$ 7,333)	(2.16%)

Budget Highlights

- **Continued work on the redesign of the Town’s Coat of Arms - \$ 4,557** 

Work began in 2018, unspent funds have been contributed to Reserves, and will be used to fund the expenses in 2024.
- **Mayor and Council Remuneration - \$6,125** 

Increase is due to the annual increase to Council remuneration based on CPI from December to December (3.4%).

- **Materials – Operating Expenses - \$987 ↑**

Training/Conferences for Council

New Councillor training of \$5,000 removed and conferences increased by \$7,500 split evenly.

Insurance coding allocation updated (\$1,514)

- **Strategic Plan Goal Setting - \$17,000 ↓**


2023 budget for strategic planning exercises is not required in 2024.

- **IT Chargeback - \$2,555 ↑**

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. This allows the Town to spread the cost of an election over 4 years, rather than requiring 100% of the cost to be funded from property taxes in an election year



TOWN OF
Parry Sound

General Government

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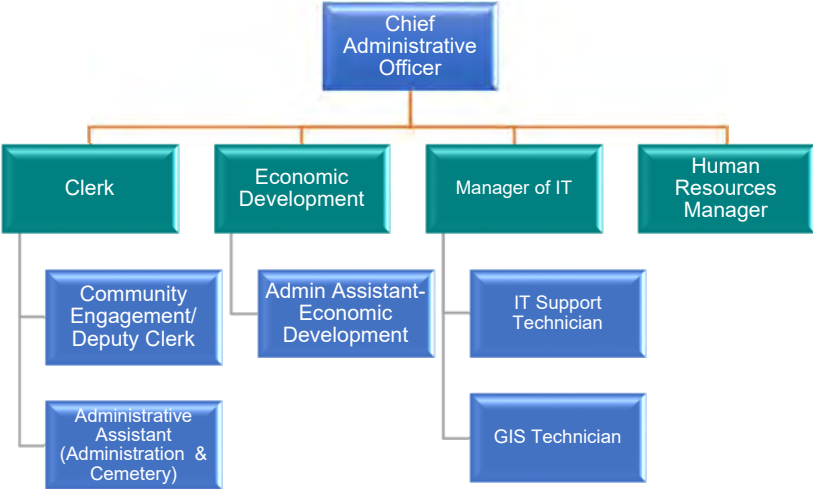
Office of the Chief Administrative Officer

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	
	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	Dollar Change	Percent Change
Revenues						
Provincial Grants & Subsidies	\$ 2,394,450	\$ 2,232,385	\$ 2,058,400	\$ 2,096,200	\$ 37,800	1.84%
Rents & Financial Revenues	27,003	27,970	34,148	31,696	(2,452)	(7.18%)
Investment Earnings	1,280,423	1,354,775	704,030	1,074,516	370,486	56.62%
Other Revenues	-	-	-	-	-	N/A
Fines and Penalties	10,507	-	14,500	15,650	1,150	7.93%
Licenses and Permits	13,820	12,016	12,000	12,000	-	0.00%
Contributions from Reserves/Reserve Funds	-	-	42,000	35,000	(7,000)	(16.67%)
Total Revenues	\$ 3,726,203	\$ 3,627,146	\$ 2,865,078	\$ 3,265,062	\$ 399,984	13.86%
Expenses						
Salaries & Benefits	\$ 550,316	\$ 587,760	\$ 691,837	\$ 744,115	\$ 52,278	7.56%
Materials - Operating Expenses	21,111	28,546	37,165	39,041	1,876	5.05%
Purchased/Contracted Services	63,343	27,753	82,700	82,700	-	0.00%
Debt Repayment	-	-	-	100,120	100,120	N/A
Internal Recoveries	10,409	-	10,679	12,392	1,713	16.04%
Contribution to Reserves	-	-	113,028	349,880	236,852	209.55%
Total Expenses	\$ 645,179	\$ 644,059	\$ 935,409	\$ 1,328,248	\$ 392,839	42.00%
Total Levy Requirements	\$ (3,081,023)	\$ (2,983,087)	\$ (1,929,669)	\$ (1,936,814)	(\$ 7,145)	0.37%

Budget Highlights

- **Ontario Municipal Partnership Fund (OMPF) – \$37,800 ↑**
The Town's 2024 OMPF grant funding has increased for 2024.
- **Investment Earnings - \$281,466 ↑**
Investment earnings have increased as the Bank of Canada continues to increase their rate which is now at 5.03%. This has really helped in managing inflationary costs.
- **Transfers from Reserves - \$7,000 ↓**
The transfer for the organizational review of \$35K is still required and \$7K towards a recruitment software project recommended through the IT Modernization Review exercise has been deferred for future consideration.
- **Salaries & Benefits - \$52,278 ↑**
Salary increase for non-union staff to date of 1.8%. Unionized staff increase unknown as collective agreement negotiations are underway.
- **Debt Repayment - \$100,120 ↑**
Construction financing expenses used to fund the construction of the pool.
- **Reserve Contribution - \$236,852 ↑**
\$217K of the increase is an increase in interest earnings being transferred to the capital reserve, property/parkland, and capital asset legacy reserve funds. The \$100K contribution towards the West Parry Sound Recreation and Cultural Centre in 2023 has been increased to \$125K in 2024.

Economic Development

Overview

The Economic Development division is focused on leveraging our location as a gateway to Northern Ontario. Strategically located 2 hours north of Toronto’s Pearson International Airport and 90 minutes south of Sudbury, the Town has much to offer.

In addition to attracting new business to Parry Sound, staff also work to continue promotion of the Town’s amenities and beautiful landscape.



Functions

- Industrial Park
- Airport Business Park
- Economic Development administration
- Liaise with the Regional Economic Development Officer
- Liaise with Downtown Business Association
- Marketing
- Cruise Ships
- Communicates with the business community

Operating Budget Details

	Actuals		Budget		Budget Change	
	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	Dollar Change	Percent Change
Revenues						
Provincial Grants and Subsidies	\$ 1,999	\$ -	\$ -	\$ -	\$ -	N/A
User Fees	-	129,039	83,000	-	(83,000)	(100.00%)
Other Revenues	116,481	126,482	154,284	126,002	(28,282)	(18.33%)
Total Revenues	\$ 118,481	\$ 255,521	\$ 237,284	\$ 126,002	(\$111,282)	(46.90%)
Expenses						
Salaries & Benefits	\$ 296,225	\$ 301,874	\$ 346,855	\$ 344,634	(\$ 2,221)	(0.64%)
Materials - Operating Expenses	42,485	91,650	123,846	73,434	(50,412)	(40.71%)
Rents and Financial Expenses	-	7,107	12,050	-	(12,050)	(100.00%)
Purchased/Contracted Services	4,234	6,263	12,400	4,500	(7,900)	(63.71%)
Grants - Transfer Payments	108,928	217,664	60,560	17,000	(43,560)	(71.93%)
Internal Recoveries	3,171	-	6,495	3,935	(2,560)	(39.41%)
Total Expenses	\$ 455,044	\$ 624,558	\$ 562,206	\$ 443,503	(\$118,703)	(21.11%)
Total Levy Requirements	\$ 336,563	\$ 369,037	\$ 324,922	\$ 317,501	(\$7,421)	(2.28%)

Budget Highlights

- **FONOM Conference - \$111,282** ⬆️⬆️
Revenues and expenses of \$111K have been removed from the budget as the FONOM Conference was held in 2023 and is reflected as a break-even event contained in the economic development budget.

- **Salaries & Benefits - \$2,221 ↑**
Salary increase for non-union staff to date of 1.8%. Unionized staff increase unknown as collective agreement negotiations are underway.

Admin Assistant Allocation Fixed - \$27,010 reduction switched from 33% each economic development, building, planning to 50% each building and planning.
- **IT Internal Chargeback - \$2,560 ↑**
Information Technology costs are charged back throughout the organization to different departments/business units for cost recovery where possible.

Information Technology

Overview

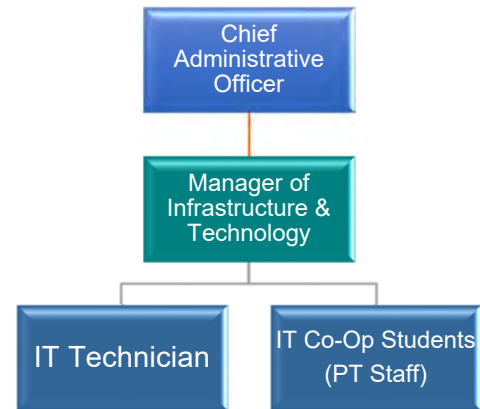
Information Technology is increasingly becoming a major part of the Town’s operations. The Town has begun live-streaming Council meetings, moving towards more paperless options, and implementing software to improve processes and services.

Recently the Town’s IT staff have been working towards improving the Town’s cybersecurity posture, i.e. measure of an organization’s overall cybersecurity strength. Using new technology and solutions staff are working to mitigate the Town’s cyber risk.

The Town has also been working on its Geographic Information Systems (GIS), improving the mapping available to our staff and accuracy in tracking our infrastructure.

The information technology/climate change budget includes:

- Corporate Digital Information System
- Software licenses
- IT Support



Operating Budget Details

	Actuals		Budget		Budget Change	
	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	Dollar Change	Percent Change
Revenues						
Contribution from Reserves	\$ -	\$ -	\$ 48,500	\$ 44,000	\$ (4,500)	(9.28%)
Total Revenues	\$ -	\$ -	\$ 48,500	\$ 44,000	\$ (4,500)	(9.28%)
Expenses						
Salaries & Benefits	\$ 204,019	\$ 190,913	\$ 219,901	\$ 237,168	\$ 17,267	7.85%
Materials - Operating Expenses	114,726	144,323	193,558	206,638	13,080	6.76%
Purchased/Contracted Services	116,510	125,668	195,900	197,318	1,418	0.72%
Internal Recoveries	(139,714)	-	(173,823)	(184,750)	(10,927)	6.29%
Contribution to Reserves	-	-	76,000	76,000	-	0.00%
Total Expenses	\$ 295,540	\$ 460,905	\$ 511,536	\$ 532,374	\$ 20,838	4.07%
Total Levy Requirements	\$ 295,540	\$ 460,905	\$ 463,036	\$ 488,374	\$ 25,338	5.47%

Budget Highlights

- **Contribution from Reserves - \$4,500 ↓**
\$44K in modernization projects remain within the IT budget including some cyber security projects and a document management system.
- **Salaries & Benefits - \$17,267 ↑**
Salary increase for non-union staff to date of 1.8%. Unionized staff increase unknown as collective agreement negotiations are underway.

- **Materials / Operating Expenses – \$13,080** ↑

As a result of market price increases, Software Licensing costs have risen \$29K. These increases have been offset by a decrease in website maintenance costs of \$12K and IT related training of \$4K.

- **Internal Recoveries – \$10,927** ↑

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.

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

Functions

- Emergency Planning
- Covid-19 pandemic supplies and expenses

Operating Budget Details

	Actuals		Budget		Budget Change	
	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	Dollar Change	Percent Change
Revenues						
Contribution from Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses						
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Materials – Operating Expenses	11,946	151	14,000	5,400	(8,600)	(61.43%)
Contracted Services	12,108	-	-	-	-	N/A
Total Expenses	\$ 24,053	\$ 151	\$ 14,000	\$ 5,400	(\$8,600)	(61.43%)
Total Levy Requirements	\$ 24,053	\$ 151	\$ 14,000	\$ 5,400	(\$8,600)	(61.43%)

Budget Highlights

- **Materials - \$8,600**↓
The amount budgeted to be used for covid-19 pandemic supplies and expenses removed in 2024.

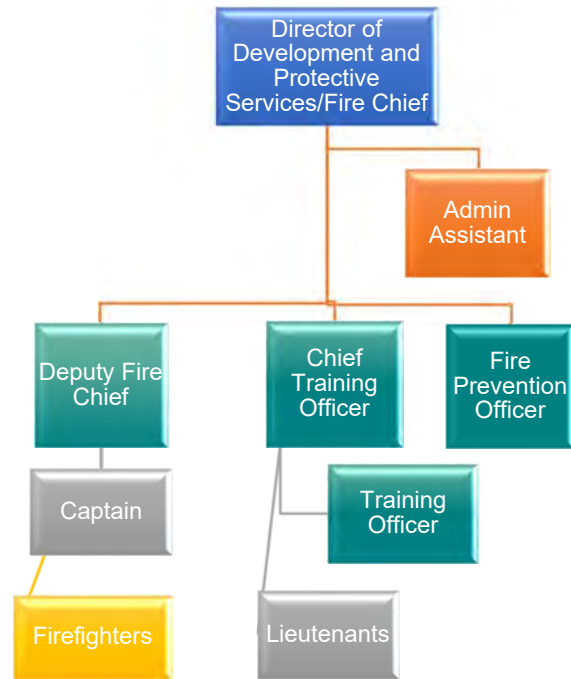
What remains are training costs of \$3,000 for emergency planning, some promotional costs of \$1,200 and other minor material costs.

Fire Service

Overview

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

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



Functions

- Fire Prevention
- Fire Administration
- Volunteer Firefighter Service

Operating Budget Details

	Actuals		Budget		Budget Change	
	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	Dollar Change	Percent Change
Revenues						
Provincial Grants & Subsidies	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Other Municipalities	6,890	5,000	11,500	16,500	5,000	43.48%
User Fees	-	-	250	250	-	-
Investment Earnings	46	-	-	-	-	N/A
Other Revenues	54	2,172	3,000	3,000	-	-
Licensing & Lease Revenues	5,250	7,098	4,000	7,000	3,000	75.00%
Contributions from Reserves	-	-	-	10,000	10,000	N/A
Total Revenues	\$ 12,240	\$ 14,270	\$ 18,750	\$ 36,750	\$ 18,000	96.00%
Expenses						
Salaries & Benefits	\$ 470,616	\$ 559,843	\$ 634,477	\$ 681,990	\$ 47,513	7.49%
Materials - Operating Expenses	186,905	207,061	206,732	240,261	33,529	16.22%
Energy Costs	22,178	19,758	22,224	22,648	424	1.91%
Rents and Financial Expenses	616	931	-	10,000	10,000	N/A
Purchased/Contracted Services	39,916	30,678	41,184	36,184	(5,000)	(12.14%)
Grants – Transfer Payments	-	-	650	650	-	-
Internal Recoveries	10,423	-	22,563	26,628	4,065	18.02%
Total Expenses	\$ 730,655	\$ 818,271	\$ 927,830	\$ 1,018,361	\$ 90,531	9.76%
Total Levy Requirements	\$ 718,415	\$ 804,000	\$ 909,080	\$ 981,611	\$ 72,531	7.98%

Budget Highlights

- **Salaries & Benefits - \$47,513 ↑**

Fire Training Officer changed from 3/4 of the year to the full year - \$22,214 including all benefits and employee burden costs.

Salary increase for non-union staff to date of 1.8%. Unionized staff increase unknown as collective agreement negotiations are underway.

\$8,307 increase for firefighter honorariums

- **Software Costs - \$1,300 ↑**

Increasing Fire-pro software costs

- **Telephone - \$1,341 ↑**

Increasing telephone costs.

- **Repairs & Maintenance - \$9,000 ↑**

\$16,000 budgeted towards electric charging station

- **Insurance - \$7,016 ↑**

Increasing costs of municipal insurance premiums.

- **Training - \$2,100 ↑**

Increasing training costs.

- **Misc Materials – Fire Vehicle - \$11,700 ↑**

Increasing costs on vehicle expected

- **Legal - \$4,000 ↓**

Less legal costs forecasted in 2024.

- **Fire Vehicle Lease/Transfer from Reserve - \$10,000 ↑↓**

Replacement of a 2012 GMC Sierra ½ Ton with an electric pickup leased through Enterprise for fire department also transferred from the fleet reserve. Useful life estimated at 7 years and asset has been in service for 12.

- **IT Internal Chargeback - \$4,065 ↑**

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	
	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	Dollar Change	Percent Change
Revenues						
Provincial Grants & Subsidies	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Other Municipalities	19,349	-	15,300	18,950	3,650	23.86%
User Fees	3,000	3,500	3,000	3,000	-	-
Investment Earnings	2,930	6,611	2,500	5,000	2,500	100.00%
Licenses and Permits	53,615	59,054	50,000	54,500	4,500	9.00%
Contribution from Reserves	-	-	30,000	-	(30,000)	(100.00%)
Total Revenues	\$ 78,894	\$ 69,165	\$ 100,800	\$ 81,450	\$ 19,350	19.20%
Expenses						
Salaries & Benefits	\$ 193,876	\$ 238,361	\$ 249,991	\$ 266,866	\$ 16,875	6.75%
Materials - Operating Expenses	23,126	26,828	28,330	32,638	4,308	15.21%
Energy Costs	1,973	2,542	2,200	2,600	400	18.18%
Rents and Financial Expenses	313	151	300	300	-	-
Purchased/Contracted Services	14,873	19,163	24,200	22,700	(1,500)	(6.20%)
Internal Recoveries	9,305	-	10,883	9,652	(1,231)	(11.31%)
Contribution to Reserves	-	-	2,500	10,000	7,500	300.00%
Total Expenses	\$ 243,466	\$ 287,044	\$ 318,404	\$ 344,756	\$ 26,352	8.28%
Total Levy Requirements	\$ 164,572	\$ 217,880	\$ 217,604	\$ 263,306	\$ 45,702	21.00%

Budget Highlights

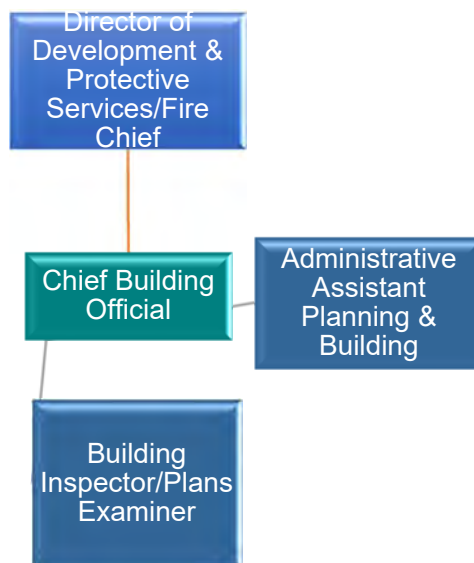
- **Contribution from Reserves - \$30,000 ↓**
Contribution for automated speed enforcement project moved to transportation to match expenditure location.

- **Other Municipalities - \$3,650 ↑**
Increased cost recovery for the dog pound.
- **Investment Earnings/Contribution to Reserves - \$2,500 ↑↓**
Increase in investment earnings within the parking reserve fund
- **Licenses and Permits - \$4,500 ↑**
Parking fines are expected to increase by \$6,000. Dog license revenues have increased \$1,000. Taxi licenses are down \$1,000. Parking permits reduced \$2,000 and lottery licenses are increased by \$500.
- **Salaries & Benefits - \$16,875 ↑**
Salary increase for non-union staff to date of 1.8%. Unionized staff increase unknown as collective agreement negotiations are underway.
- **Materials - \$4,308 ↑**
Training costs are increased by \$1,500, travel/mileage costs are increased by \$900, Repairs and Maintenance costs projected to be increased by \$832 and fuel by \$700 and other materials \$376.
- **Contracted Services - \$1,500 ↓**
Less required for contracted services.
- **Contribution to Reserves - \$5,000 ↑**
New transfer to the building reserve for the dog pound facility started. A portion of the contribution shared with participating municipalities.

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	
	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	Dollar Change	Percent Change
Revenues						
User Fees	\$ 167,244	\$ 251,536	\$ 371,000	\$ 475,758	\$ 104,758	28.24%
Contribution from Reserves	-	-	-	7,700	7,700	N/A
Total Revenues	\$ 167,244	\$ 251,536	\$ 371,000	\$ 483,458	\$ 112,458	30.31%
Expenses						
Salaries & Benefits	\$ 237,360	\$ 272,892	\$ 244,484	\$ 348,821	\$ 104,337	42.68%
Materials - Operating Expenses	29,696	16,261	31,469	31,853	384	1.22%
Rents and Financial Expenses	-	-	-	7,700	7,700	N/A
Purchased/Contracted Services	2,177	3,871	33,700	33,000	(700)	(2.08%)
Internal Recoveries	7,579	50,723	61,347	62,084	737	1.20%
Total Expenses	\$ 276,813	\$ 343,747	\$ 371,000	\$ 483,458	\$ 112,458	30.31%
Total Levy Requirements	\$ 109,569	\$ 92,211	\$ -	\$ -	\$ -	N/A

Budget Highlights

- **Building Fees - \$104,758 ↑**
Increase based on anticipated building projects in 2024, and the associated revenue due to the scale of the projects
- **Contribution from Reserves/Vehicle Lease - \$7,700 ↑↓**
Replacement of 2016 Ford focus with a Hybrid SUV Ford Escape leased through Enterprise.

- **Salaries & Benefits - \$104,337↑**

New Deputy Chief Building Official - \$71,017 including all benefits and employee burden costs. The request allows for proper backfilling for vacations as well as improved management of larger construction projects forecasted.

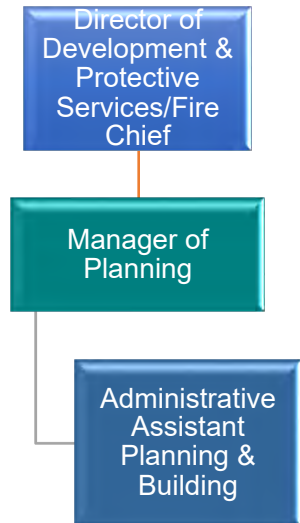
Admin Assistant Allocation Fixed - \$13,505 switched from 33% each economic development, building, planning to 50% each building and planning.

Salary increase for non-union staff to date of 1.8%. Unionized staff increase unknown as collective agreement negotiations are underway.

Planning

Overview

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



Functions

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

Operating Budget Details

	Actuals		Budget		Budget Change	
	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	Dollar Change	Percent Change
Revenues						
User Fees	\$ 84,223	\$ 7,495	\$ -	\$ -	\$ -	0.00%
Rents & Financial Revenues	75,000	\$ 75,000	75,000	75,000	-	0.00%
Investment Earnings	436	201	315	250	(65)	(20.63%)
Other Revenues	42,574	46,690	35,000	45,000	10,000	28.57%
Contribution from Reserves	-	-	200,000	135,000	(65,000)	(32.50%)
Total Revenues	\$ 202,234	\$ 129,386	\$ 310,315	\$ 255,250	(\$55,065)	(17.74%)
Expenses						
Salaries & Benefits	\$ 105,001	\$ 211,989	\$ 173,214	\$ 202,640	\$ 29,426	16.99%
Materials - Operating Expenses	6,555	7,851	16,112	13,610	(2,502)	(15.53%)
Purchased/Contracted Services	211,143	182,232	230,500	205,500	(25,000)	(10.85%)
Grants - Transfer Payments	22,496	-	-	-	-	N/A
Internal Recoveries	1,507	-	5,423	4,766	(657)	(12.12%)
Contribution to Reserves	-	-	40,000	60,250	20,250	50.63%
Total Expenses	\$ 346,702	\$ 402,072	\$ 465,249	\$ 486,766	\$ 21,517	4.62%
Total Levy Requirements	\$ 144,468	\$ 272,686	\$ 154,934	\$ 231,516	\$ 76,582	49.43%

Budget Highlights

- **Planning Revenues - \$10,000 ↑**
Planning revenues are expected to increase in 2024 with a variety of development activity planned or already underway.
- **Façade Improvement Program - \$20,000 ↑**
The Façade Improvement Program provides 50/50 cost sharing for commercial façade improvement. The grant program is open to owners of commercial buildings or business owners (tenants). The funds are transferred to a reserve where Council will authorize grants to be paid

from. The amount in the budget increased from \$40,000 to \$60,000.

- **Salaries & Benefits - \$29,426 ↑**
Salary increase for non-union staff to date of 1.8%. Unionized staff increase unknown as collective agreement negotiations are underway.
- **Official Plan Update - \$135,000 ↓↑**
A transfer from General Working Reserves will cover these costs that are remaining for 2024 budget.
- **Zoning Bylaw Review - \$40,000 ↑**
This project is planned to begin in 2024.
- **Other Contracted Services - \$15,000 and \$50,000 ↓**
Official Plan dollars already spent in 2023 and DC project is complete.

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	
	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	Dollar Change	Percent Change
Revenues						
Federal Grants and Subsidies	\$ -	\$ -	\$ 144,000	\$ 144,000	\$ -	-
User Fees	61,829	66,998	28,300	68,800	40,500	143.11%
Investment Earnings	10,822	26,121	9,600	25,000	15,400	160.42%
Other Revenues	-	-	-	-	-	N/A
Contribution from Reserves	-	-	16,000	53,283	37,283	233.02%
Total Revenues	\$ 72,650	\$ 93,119	\$ 197,900	\$ 291,083	\$ 93,183	47.09%
Expenses						
Salaries & Benefits	\$ 518	\$ -	\$ -	\$ -	\$ -	N/A
Materials - Operating Expenses	43,566	5,053	51,595	78,512	26,917	52.17%
Energy Costs	21,405	24,296	25,700	25,700	-	-
Purchased/Contracted Services	-	14,648	203,500	203,500	-	-
Debt Repayment	9,518	2,566	2,694	2,518	(176)	-6.53%
Internal Recoveries	-	-	-	-	-	N/A
Contribution to Reserves	-	-	149,930	203,200	53,270	35.53%
Total Expenses	\$ 75,006	\$ 46,563	\$ 433,419	\$ 513,430	\$ 80,011	18.46%
Total Levy Requirements	\$ 2,356	(\$ 46,556)	\$ 235,519	\$ 222,347	\$ (13,172)	(5.59%)

Budget Highlights

- **Waterfront Master Plan - \$160,000**  
A Waterfront Master Plan is included in the 2024 budget and \$72k is budgeted to come from Federal grants, \$72k from Provincial grants, and \$16k budgeted from general working reserves.
- **User Fees - \$40,500** 
\$30,000 increase for utility cost reimbursement, \$5,000 for other revenues and \$5,000 more for small craft harbour fee from Big Sound Marina.
- **Investment Earnings - \$15,400**  
Smelter wharf reserve funds are up but are also transferred to the reserve.

- **Contribution from Reserves - \$37,283** ↓↑
\$37,283 transferred from smelter wharf reserve for loan payment interest and access road payment per the agreement.
- **Business Case Development - \$25,000** ↑
Waterfront business case development provided by Karen Jones re: dock shops/town dock.
- **Contribution to Reserves - \$103,200** ↓↑
Repayment of temporary borrowing from the Town's capital asset legacy reserve fund towards the funding of Dock C continues.
- **Contribution to Reserves - \$100,000** ↓↑
\$25,000 transferred to smelter wharf reserve for interest and \$75,000 per smelter wharf agreement.

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Public Works & Recreation

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Transportation Operations

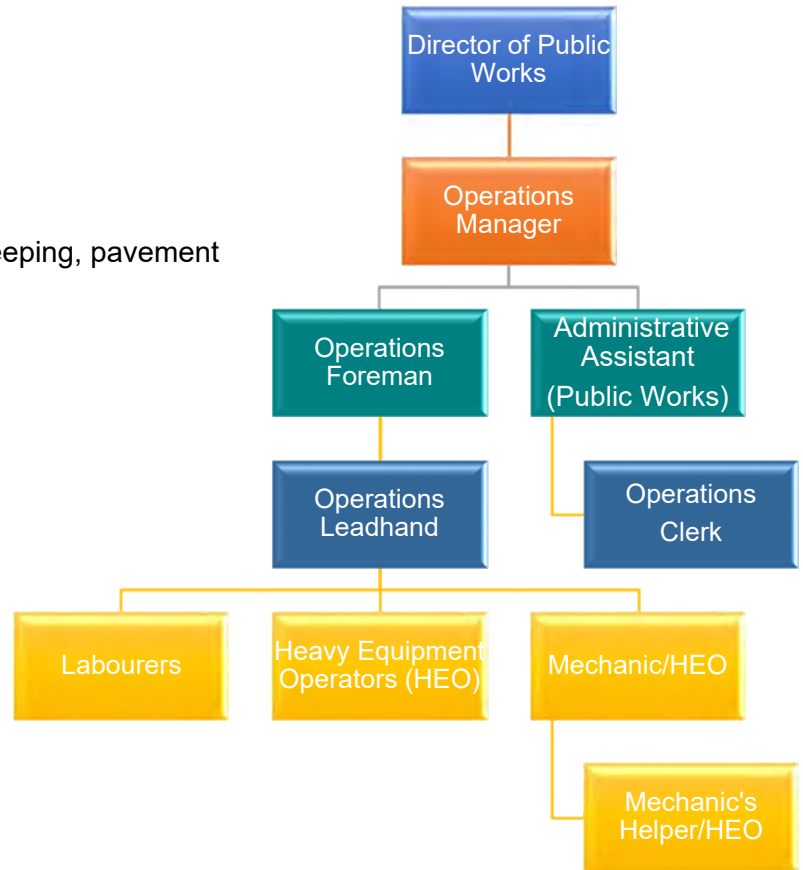
Overview

Operations is responsible for the maintenance of roads, sidewalks and boulevards, which includes 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	
	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	Dollar Change	Percent Change
Revenues						
Provincial Grants & Subsidies	\$ 1,755,125	\$ 1,718,934	\$ -	\$ -	\$ -	N/A
Federal Grants & Subsidies	120,053	481,758	-	-	-	N/A
Investment Earnings	-	54,889	2,500	6,000	3,500	140.00%
Other Revenues	8,680	3,909	3,000	4,000	1,000	33.33%
Contribution from Reserves	-	-	171,450	180,520	9,070	5.29%
Total Revenues	\$ 1,883,858	\$ 2,259,489	\$ 176,950	\$ 190,520	\$ 13,570	7.67%
Expenses						
Salaries & Benefits	\$ 1,069,227	\$ 1,079,989	\$ 1,166,103	\$ 1,257,800	\$ 91,697	7.86%
Materials - Operating Expenses	505,829	560,504	574,829	670,859	96,030	16.71%

Energy Costs	107,638	115,972	113,900	117,900	4,000	3.51%
Rent and Financial Expenses	4,354	62,977	77,350	86,420	9,070	11.73%
Purchased/Contracted Services	263,386	327,367	504,200	455,350	(48,850)	(9.68%)
Debt Repayment	262,648	190,895	237,891	224,919	(12,972)	(5.45%)
Grants – Transfer Payments	-	10,000	10,000	10,000	-	0.00%
Internal Recoveries	(78,111)	-	(380,628)	(380,607)	21	(0.01%)
Contributions to Reserve	-	-	2,500	6,000	3,500	140.00%
Total Expenses	\$ 2,134,971	\$ 2,347,704	\$ 2,306,145	\$ 2,448,641	\$ 142,496	6.18%
Total Levy Requirements	\$ 251,113	\$ 88,215	\$ 2,129,195	\$ 2,258,121	\$ 128,926	6.06%

Budget Highlights

- Contributions from Reserves - \$9,070 ↓**
 Increased funding of \$30K transferred from By-law to offset the cost of automated speed enforcement. Streetscan project completed in 2023 - \$30K. \$9K more budgeted to be transferred from the Fleet Reserve to go towards annual lease costs for units switched in 2023.
- Salaries & Benefits - \$91,697 ↑**
 Salary increase for non-union staff to date of 1.8%. Unionized staff increase unknown as collective agreement negotiations are underway.
- Repairs and Maintenance - \$52,995 ↑**
 Increases in the cost of parts, emissions related costs and facility and surface maintenance, has gone up with inflationary/economic pressures.
- Tires - \$9,000 ↑**
 The cost of tires has gone up with inflationary/economic pressures.
- Insurance Costs - \$7,253 ↑**
 Rising municipal insurance premium impact on transportation operations.
- GPS/AVL Costs - \$14,500 ↑**
 AVL licensing costs have been included in the budget as part of the operating costs resulting from the project related to modernization/risk management.
- Software Costs - \$6,400 ↑**
 The cost of Software has gone up with new maintenance manager software in operation *modernization project.
- Energy Costs - \$4,000 ↑**
 The cost of utilities has gone up with inflationary/economic pressures.

- **Rents and Financial Expenses Vehicle Lease Cost - \$9,070** ↑↓
Vehicle lease annual costs have increased as they are expected for the entire year from the enterprise lease trial started in 2023.
- **Contracted Services - \$48,850** ↓
Decline in hiring out tree contracted services of \$5K as more is being completed in house and reduction to bridge contracted services needed in 2024 of \$45K which has been reallocated to storm repairs.
- **Debt Repayment - \$12,972** ↓
Construction financing expenses used to fund various street maintenance projects have declining annual applicable interest.
- **Contribution to Reserves - \$3,500** ↑
Increase in interest earned is being transferred to public transit reserve fund.

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	
	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	Dollar Change	Percent Change
Expenses						
Salaries & Benefits	\$ 221,709	\$ 210,304	\$ 283,756	\$ 298,784	\$ 15,028	5.30%
Materials - Operating Expenses	265,061	208,050	197,840	197,840	-	0.00%
Purchased/Contracted Services	135,276	87,229	144,500	149,500	5,000	3.46%
Internal Recoveries	95,617	-	186,598	186,598	-	0.00%
Total Expenses	\$ 717,663	\$ 505,582	\$ 812,694	\$ 832,722	\$ 20,028	2.46%
Total Levy Requirements	\$ 717,663	\$ 505,582	\$ 812,694	\$ 832,722	\$ 20,028	2.46%

Budget Highlights

- **Salaries & Benefits - \$15,028 ↑**
Salary increase for non-union staff to date of 1.8%. Unionized staff increase unknown as collective agreement negotiations are underway.
- **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	
	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	Dollar Change	Percent Change
Revenues						
Contributions from Reserves	\$ -	\$ -	\$ 175,000	\$ 175,000	\$ -	0.00%
Total Revenues	\$ -	\$ -	\$ 175,000	\$ 175,000	\$ -	0.00%
Expenses						
Salaries & Benefits	\$ 65,082	\$ 51,573	\$ 108,093	\$ 113,978	\$ 5,885	5.44%
Materials - Operating Expenses	18,266	44,216	62,702	49,202	(13,500)	(21.53%)
Rent and Financial Expenses	187	-	-	-	-	N/A
Purchased/Contracted Services	14,657	20,638	215,000	260,000	45,000	20.93%
Debt Repayment	2,892	1,754	2,676	2,358	(318)	(11.88%)
Internal Recoveries	886	-	158,884	158,884	-	0.00%
Total Expenses	\$ 101,971	\$ 118,181	\$ 547,355	\$ 584,422	\$ 37,067	6.77%
Total Levy Requirements	\$ 101,971	\$ 118,181	\$ 372,355	\$ 409,422	\$ 37,067	9.95%

Budget Highlights

- **Salaries & Benefits - \$5,885 ↑**
Salary increase for non-union staff to date of 1.8%. Unionized staff increase unknown as collective agreement negotiations are underway.
- **Repairs & Maintenance - \$13,500 ↓**
Removal of one-time cost for significant repairs and maintenance required for the Town's vacuum truck to keep it operational.
- **Contracted Services - \$45,000 ↑**
Experiencing more frequent repairs and maintenance incidents. These costs were removed from bridge contracted services to allocate to storm.

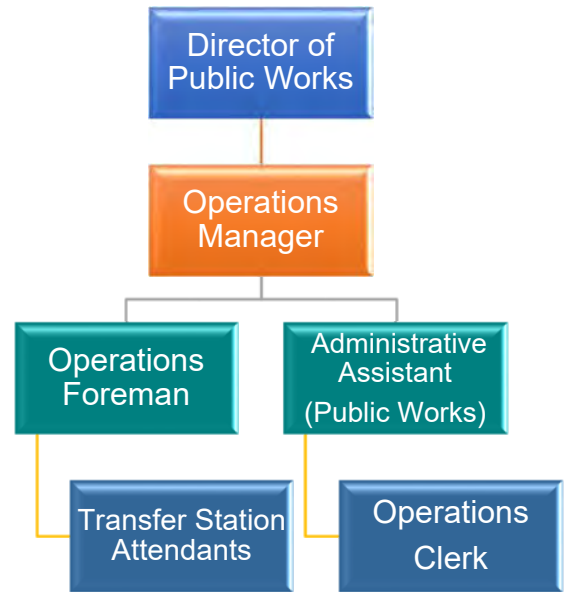
Waste Management

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	
	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	Dollar Change	Percent Change
Revenues						
Provincial Grants & Subsidies	\$ 118,501	\$ 127,586	\$ 131,656	\$ -	\$ (131,656)	(100.00%)
Other Municipalities	9,459	10,676	-	11,000	11,000	N/A
User Fees	55,304	38,911	46,290	39,400	(6,890)	(14.88%)
Other Revenues	136,511	121,103	120,179	348,760	228,581	190.20%
Total Revenues	\$ 319,775	\$ 298,276	\$ 298,125	\$ 399,160	\$ 101,035	33.89%
Expenses						
Salaries & Benefits	\$ 271,193	\$ 271,666	\$ 291,178	\$ 310,068	\$ 18,890	6.49%
Materials - Operating Expenses	45,707	13,217	58,756	55,463	(3,293)	(5.60%)
Energy Costs	3,173	3,006	3,500	3,500	-	0.00%
Rent and Financial Expenses	9,593	12,736	15,000	15,000	-	0.00%
Purchased/Contracted Services	741,184	821,030	780,000	800,400	20,400	2.62%
Internal Recoveries	3,981	-	33,065	32,869	(196)	(0.59%)
Total Expenses	\$ 1,074,830	\$ 1,121,655	\$ 1,181,499	\$ 1,217,300	\$ 35,801	3.03%
Total Levy Requirements	\$ 755,055	\$ 823,379	\$ 883,374	\$ 818,140	\$ (65,234)	(7.38%)

Budget Highlights

- **Provincial Grants & Subsidies - \$131,656 ↓**
Provincial funding reduced as the program had shifted to a Producer Responsibility.
- **Other Municipalities - \$11,000 ↑**
Household waste admin and overhead reallocated here and increased by 1,710 per anticipated amount.
- **User Fees/HHW Program - \$9,290 ↓**
Household waste admin and overhead reallocated to municipal cost recovery account.
- **Other Revenues - \$228,581 ↑**
Funding of \$222K received from the Producer Responsibility – Blue Box program.

Household waste expense recovery increasing by \$8.8K and e-waste revenues reduction of \$2.3K.

- **Salaries & Benefits - \$18,890 ↑**
Salary increase for non-union staff to date of 1.8%. Unionized staff increase unknown as collective agreement negotiations are underway.
- **Contracted Services - \$20,400 ↑**
Household waste costs are projected to increase by \$9K.

The Town has been experiencing increased curbside pickup costs of \$68K related to inflation/increasing fuel costs.

Blue box processing costs of \$70K have been eliminated along with the producer responsibility program.

Other waste disposal charges are projected to increase by \$23K.

Brushing program costs are reduced in the budget by \$10K representing actual costs.

Municipal Office

Overview

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

Operating Budget Details

	Actuals		Budget		Budget Change	
	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	Dollar Change	Percent Change
Expenses						
Salaries & Benefits	\$ 351	\$ -	\$ 550	\$ 550	\$ -	0.00%
Materials - Operating Expenses	25,561	17,435	34,155	39,126	4,971	14.55%
Energy Costs	22,844	25,194	25,667	25,667	-	0.00%
Purchased/Contracted Services	7,764	5,385	42,837	21,007	(21,830)	(50.96%)
Debt Repayment	114,768	78,509	111,928	108,193	(3,735)	(3.34%)
Internal Recoveries	-	-	-	-	-	N/A
Total Expenses	\$ 171,289	\$ 126,524	\$ 215,137	\$ 194,543	\$ (20,594)	(9.57%)
Total Levy Requirements	\$ 171,289	\$ 126,524	\$ 215,137	\$ 194,543	\$ (20,594)	(9.57%)

- Software Costs - \$3,357 ↑**
 The cost of Software has gone up with new maintenance manager software now operational *modernization project.
- Insurance Costs - \$1,361 ↑**
 Rising municipal insurance premium impact on facility operations.
- Contracted Services - \$22,000 ↓**
 Costs have been reallocated to the Finance department where actual costs have been coded. No impact on the budget.
- Debt Repayment - \$3,735 ↓**
 Financing expenses related to the Municipal Office.

Cemeteries

Overview

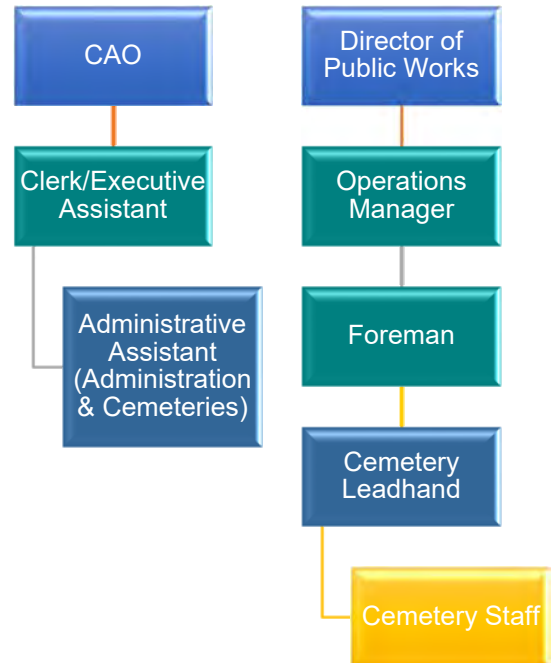
The Town owns and operates 2 cemeteries, Hillcrest Cemetery (est.1871) and Sylvan Acres Cemetery (est. 1971). The operation is a joint effort between the Office of the CAO and Public Works.

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	
	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	Dollar Change	Percent Change
Revenues						
User Fees	\$ 45,338	\$ 63,586	\$ 47,300	\$ 47,300	\$ -	0.00%
Investment Earnings	-	-	3,400	5,000	1,600	47.06%
Other Revenues	3,763	3,328	2,500	2,500	-	0.00%
Total Revenues	\$ 49,101	\$ 66,913	\$ 53,200	\$ 54,800	\$ 1,600	3.01%
Expenses						
Salaries & Benefits	\$ 119,404	\$ 126,968	\$ 116,579	\$ 125,316	\$ 8,737	7.49%
Materials - Operating Expenses	41,823	49,059	57,436	66,214	8,778	15.28%
Energy Costs	27,372	24,228	28,100	28,100	-	0.00%
Rents and Financial Expenses	-	350	-	-	-	0.00%
Purchased/Contracted Services	4,540	2,941	9,600	9,600	-	0.00%
Internal Recoveries	(5,280)	-	5,806	5,719	(87)	(1.50%)
Contribution to Reserves	-	-	5,800	5,800	-	0.00%
Total Expenses	\$ 187,859	\$ 203,545	\$ 223,321	\$ 240,749	\$ 17,428	7.80%
Total Levy Requirements	\$ 138,757	\$ 136,631	\$ 170,121	\$ 185,949	\$ 15,828	9.30%

Budget Highlights

- **Salaries & Benefits - \$8,737 ↑**
Salary increase for non-union staff to date of 1.8%. Unionized staff increase unknown as collective agreement negotiations are underway.
- **Repairs and Maintenance / Other Materials - \$6,232 ↑**
Increasing costs reflected in the 2024 budget.
- **Insurance Costs - \$2,546 ↑**
Rising municipal insurance premium impact on operations.

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	
	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	Dollar Change	Percent Change
Revenues						
Federal Grants & Subsidies	\$ -	\$ 235,600	\$ -	\$ -	\$ -	N/A
User Fees	-	-	-	13,000	13,000	N/A
Rents & License Revenues	143,334	199,894	113,300	178,300	65,000	57.37%
Other Revenues	15,185	16,839	20,700	20,700	-	0.00%
Total Revenues	\$ 158,519	\$ 452,333	\$ 134,000	\$ 212,000	\$ 78,000	58.21%
Expenses						
Salaries & Benefits	\$ 230,256	\$ 286,661	\$ 294,723	\$ 344,268	\$ 49,545	16.81%
Materials - Operating Expenses	101,722	139,086	124,460	161,047	36,587	29.40%
Energy Costs	126,955	148,192	120,000	150,000	30,000	25.00%
Rents & Financial Services	881	5,095	1,500	1,500	-	0.00%
Purchased/Contracted Services	45,238	80,701	46,500	46,500	-	0.00%
Debt Repayment	68,060	50,775	89,846	79,223	(10,623)	(11.82%)
Internal Recoveries	611	-	1,282	1,629	347	27.07%
Total Expenses	\$ 573,723	\$ 710,511	\$ 678,311	\$ 784,167	\$ 105,856	15.61%
Total Levy Requirements	\$ 415,204	\$ 258,178	\$ 544,311	\$ 572,167	\$ 27,856	5.12%

Budget Highlights

- **User Fees - \$13,000 ↑**
The arena snack bar is now being operated by the Town. Revenues have been included in the budget to reflect this change.
- **Rents & License Revenues - \$65,000 ↑**
User fees including Minor Hockey, Facility and Ice Rentals are up.

- **Salaries & Benefits - \$49,545 ↑**

\$20k in part-time labour is included within the budget for the arena snack bar.

Salary increase for non-union staff to date of 1.8%. Unionized staff increase unknown as collective agreement negotiations are underway.

- **Inventory Costs - \$20,000 ↑**

Inventory cost to continue to operate the concession stand.

- **Cleaning Supplies - \$9,000 ↑**

Increased to reflect actual cost trends.

- **Insurance Costs - \$5,221 ↑**

Rising municipal insurance premium impact on the Bobby Orr Community Centre costs.

- **Energy Costs - \$30,000 ↑**

The cost of utilities has gone up with inflationary/economic pressures.

- **Debt Repayment - \$10,623 ↓**

Financing expenses related to the Bobby Orr Community Centre.

Parks and Recreation

Overview

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

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



Functions

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

Operating Budget Details

	Actuals		Budget		Budget Change	
	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	Dollar Change	Percent Change
Revenues						
Provincial Grants & Subsidies	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Federal Grants & Subsidies	31,600	-	-	-	-	N/A
User Fees	18,097	37,097	26,850	35,950	9,100	33.89%
Rents & Financial Revenues	32,856	28,479	26,125	30,950	4,825	18.47%
Investment Earnings	50	118	64	115	51	79.69%
Other Revenues	298	2	-	-	-	N/A
Contributions from Reserves	-	-	94,721	49,500	(45,221)	(47.74%)
Total Revenues	\$ 82,900	\$ 65,696	\$ 147,760	\$ 116,515	\$ (31,245)	(21.15%)
Expenses						
Salaries & Benefits	\$ 529,161	\$ 543,884	\$ 659,602	\$ 730,975	\$ 71,373	10.82%
Materials - Operating Expenses	170,391	141,390	232,387	236,712	4,325	1.86%
Energy Costs	47,539	56,551	52,350	53,750	1,400	2.67%
Rent and Financial Expenses	4,418	46,419	50,821	55,600	4,779	9.40%
Purchased/Contracted Services	112,656	75,232	109,800	65,800	(44,000)	(40.07%)
Grants - Transfer Payments	17,886	10,175	16,000	16,000	-	0.00%
Internal Recoveries	4,791	-	24,044	27,696	3,652	15.19%
Contribution to Reserves	-	-	48	115	67	139.58%
Total Expenses	\$ 886,842	\$ 873,651	\$ 1,145,052	\$ 1,186,648	\$ 41,596	3.63%
Total Levy Requirements	\$ 803,942	\$ 807,955	\$ 997,292	\$ 1,070,133	\$ 72,841	7.30%

Budget Highlights

- **Recreational Program Registration Revenues- \$7,000 ↑**

User participation is up.

- **Canada Day Vendor Revenues- \$2,100 ↑**

Vendor revenues are up.

- **Rents and Financial Revenues - \$4,825 ↑**

Ball field registration is up.

- **Contribution from Reserves - \$45,221 ↓**

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

\$5K more budgeted to be transferred from the Fleet Reserve to go towards annual lease costs for units switched in 2023.

- **Salaries & Benefits - \$71,373 ↑**

\$8k for 1 additional lifeguard within the budget.

Salary increase for non-union staff to date of 1.8%. Unionized staff increase unknown as collective agreement negotiations are underway.

- **Boots/Clothing/Uniforms - \$3,000 ↑**

Rising costs due to inflation/economic factors.

- **Software - \$3,357 ↑**

The cost of Software has gone up with new maintenance manager software now operational *modernization project.

- **Minor Equipment and Furniture - \$3,000 ↓**

Light up the park enhancements were completed in 2023.

- **Rent and Financial Expenses- \$4,779 ↑↓**

Vehicle lease costs are included in the operating budget to be funded from the fleet reserve. The fleet reserve is funded through the capital budget.

- **Contracted Services - \$44,000 ↓**

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

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

- **IT Internal Chargeback - \$3,652 ↑**

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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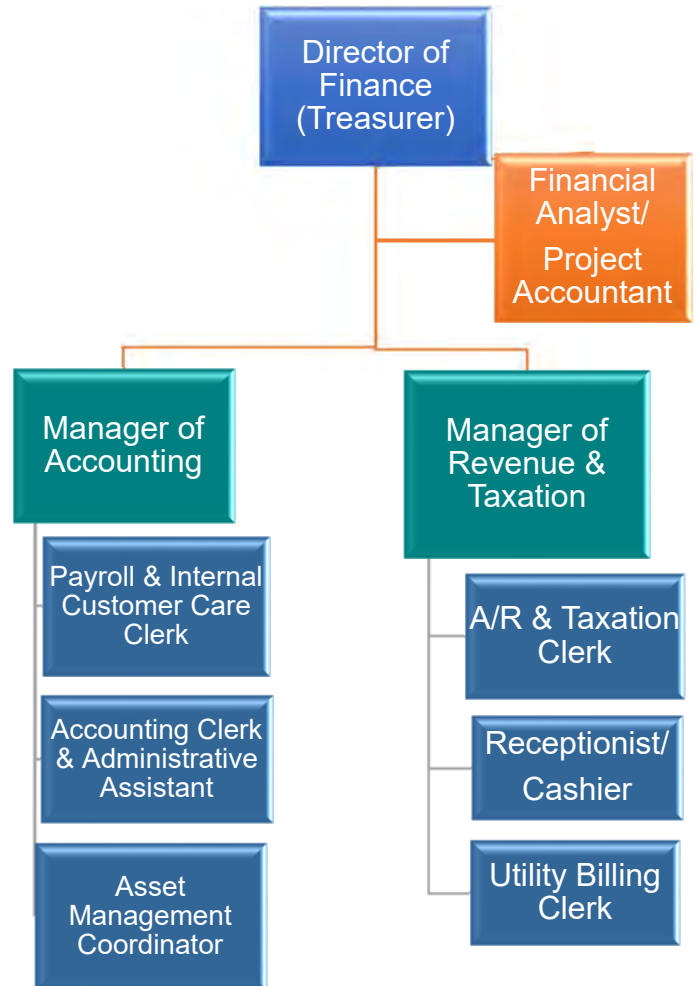
Finance

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	
	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	Dollar Change	Percent Change
Revenues						
Levies	\$ 618,555	\$ 1,038,649	\$ 659,018	\$ 620,212	(\$ 38,806)	(5.89%)
Federal Grants & Subsidies	5,550	-	35,000	-	(35,000)	(100.00%)
User Fees	10,215	10,067	10,500	10,500	-	0.00%
Rents & Financial Revenues	8,667	10,009	8,500	9,500	1,000	11.76%
Other Revenues	6,668	9,219	7,000	7,000	-	0.00%
Fines and Penalties	123,540	158,238	125,000	130,000	5,000	4.00%
Contributions from Reserves	-	-	290,000	130,000	(160,000)	(55.17%)
Total Revenues	\$ 773,194	\$ 1,226,182	\$ 1,135,018	\$ 907,212	(\$ 227,806)	(20.07%)

Expenses						
Salaries & Benefits	\$ 773,379	\$ 780,935	\$ 925,841	\$ 1,038,026	\$ 112,185	12.12%
Materials - Operating Expenses	137,431	948,201	251,020	257,674	6,654	2.65%
Rent and Financial Expenses	9,247	7,454	10,540	10,540	-	0.00%
Purchased/Contracted Services	116,453	115,843	342,051	213,211	(128,840)	(37.67%)
Grants – Transfer Payments	5,494	43,590	85,500	87,000	1,500	1.75%
Internal Recoveries	(372,273)	(445,661)	(429,461)	(442,870)	(13,409)	3.12%
Total Expenses	\$ 669,731	\$ 1,450,361	\$ 1,185,491	\$ 1,163,581	(\$ 21,910)	(1.85%)
Total Levy Requirements	(\$ 103,463)	\$ 224,179	\$ 50,473	\$ 256,369	\$ 205,896	407.93%

Budget Highlights

- Levies - \$38,806 ↓**
 2023 was a high year for supplemental taxation with a condominium and 43 units coming onto the tax roll. Supplemental taxation revenues are projected to return to average levels.
- Federal Grants and Subsidies - \$35,000 ↓**
 NOHFC internship revenues removed for 2024.
- Fines and Penalties - \$5,000 ↑**
 Newly forecasted amount based upon taxation receivable balances.
- Contribution from Capital Replacement Reserve - \$80,000 ↓↑**
 As we work towards the enhancement of the Town's Asset Management Plan for all assets, a Facility Condition Assessment project is set to begin 2024.
- Modernization Projects/Contracted Services and Contribution from Modernization Reserves - \$50,000 ↑↓**
 Accounts Payable guided RFP process for selection - \$30k
 Accounts Payable modernization process work flow - \$20k
- Salaries & Benefits - \$112,185 ↑**
Financial Analyst/Project Accountant (+\$40k – 60% of the year budgeted 2023/full year 2024) – Increasing workload for bookkeeping related to the West Parry Sound Recreation and Cultural Centre (receiving \$20k from the Municipal Services Board for this) and workload related to grant reporting, financial reporting in general which is complex with business units such as POA, land ambulance, community paramedicine long term care, the stockey centre, and more. The addition of software systems for budgeting purposes has increased the potential for advancement in long-term planning exercises as well as improved succession planning within the department.

Asset Management Coordinator – 1-Year Contract Position included again for 2024. Grant not included. Unable to recruit under requirements for new grad.

Other Salary Increases - Salary increase for non-union staff to date of 1.8%. Unionized staff increase unknown as collective agreement negotiations are underway.
- Insurance Costs - \$7,286 ↑**
 Increasing insurance premium costs to the finance department.

- **Administrative Support Chargeback - \$13,409** ↑

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

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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 the 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.

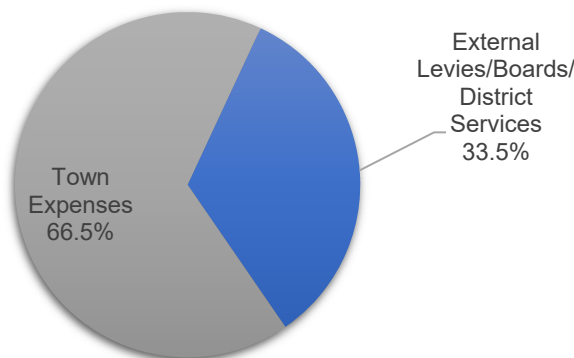
The Town contributes an annual amount to support the Stockey Centre. The operations seek municipal contributions to assist with the funding but have traditionally been met with resistance with only one other contributing municipality.

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	
	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	Dollar Change	Percent Change
Revenues						
Provincial Grants and Subsidies	\$ 85,384	\$ 88,446	\$ 88,078	\$ 146,468	\$ 58,390	66.29%
Other Municipal Contribution from Reserves or Reserve Funds	-	-	-	315,000	\$315,000	N/A
Total Revenues	\$ 85,384	\$ 88,446	\$ 88,078	\$ 461,468	\$ 373,390	423.93%
Expenses						

Health Unit	\$ 183,938	\$ 185,595	\$ 185,595	\$ 191,167	\$ 5,572	3.00%
Town Contribution – Land Ambulance	279,024	292,020	292,021	310,262	18,241	6.25%
Home for the Aged	101,400	101,390	101,390	86,700	(14,690)	(14.49%)
Seniors	5,000	5,000	5,000	5,000	-	-
DSSAB	320,548	330,693	330,694	343,493	12,799	3.87%
Library	311,513	312,048	304,346	343,253	38,907	12.78%
Museum	40,076	61,687	43,300	45,300	2,000	4.62%
Town Contribution - Stockey	-	-	297,333	297,333	-	0.00%
OPP	2,151,163	1,870,954	2,058,414	2,131,992	73,578	3.57%
Police Services Board	-	-	-	1,000	1,000	N/A
Airport	12,100	10,000	12,100	12,100	-	-
PS Area Industrial Park Levy	14,736	14,884	15,190	15,190	-	-
PS Area Industrial Park W/WW	-	-	-	315,000	315,000	N/A
911 Levy	3,221	3,761	3,600	3,800	200	5.56%
MPAC Property Assess Levy	92,194	91,270	91,201	93,729	2,528	2.77%
Total Expenses	\$ 3,515,004	\$ 3,279,564	\$ 3,740,184	\$ 4,195,319	\$ 455,135	12.17%
Total Levy Requirements	\$ 3,429,620	\$ 3,191,118	\$ 3,652,106	\$ 3,733,851	\$ 81,745	2.24%

Budget Highlights

- Other Municipal Revenues/PS Area Industrial Park W/WW - \$315,000** ↑↓
 Revenues from the Parry Sound Area Industrial Park Board to cover expenses from water and wastewater operations.
- Health Unit - \$5,572** ↑
 The Health Unit levy is expected to increase for 2024 by 3.0%.
- Land Ambulance - \$18,241** ↑
 The Land Ambulance levy is expected to increase for 2024 by 6.25%.
- Home for the Aged - \$14,690** ↓
 The Belvedere levy is expected to decrease for 2024 by 14.49%.
- District Social Service Administration Board - \$18,241** ↑
 The DSSAB levy is expected to increase for 2024 by 3.87%.
- Ontario Provincial Police - \$73,578** ↑
 The OPP levy is expected to increase for 2024. The number of properties went from 3477 to 3547 and the calls for service increased 2.5% from 2021 to 2022.
- *NEW*Police Services Board - \$1,000** ↑
 At a recent CAO meeting, it was agreed that each municipality should budget \$1,000 annually to support the board
- Library - \$38,907** ↑
 Increased costs at the library associated with the purchase of books of \$15k and payroll costs to maintain pay equity \$16.2k

 \$7,702 was included in the capital budget for replacement of their furnace back in 2023 so the increase appears slightly larger than the library presentation received.

- **WPS District Museum - \$2,000** ↑
The Museum is requesting an 4.62% increase over 2023's contribution.
- **Municipal Property Assessment Corporation (MPAC) - \$2,528** ↑
MPAC is requesting an 2.77% increase over 2024's contribution

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 the 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.

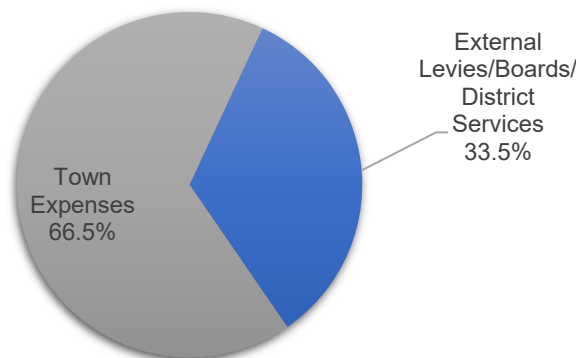
The Town contributes an annual amount to support the Stockey Centre. The operations seek municipal contributions to assist with the funding but have traditionally been met with resistance with only one other contributing municipality.

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	
	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	Dollar Change	Percent Change
Revenues						
Provincial Grants and Subsidies	\$ 85,384	\$ 88,446	\$ 88,078	\$ 88,078	\$ 88,078	-
Other Municipal Contribution from Reserves or Reserve Funds	-	-	-	315,000	\$315,000	N/A
Total Revenues	\$ 85,384	\$ 88,446	\$ 88,078	\$ 461,468	\$ 373,390	423.93%
Expenses						

Health Unit	\$ 183,938	\$ 185,595	\$ 185,595	\$ 191,167	\$ 5,572	3.00%
Town Contribution – Land Ambulance	279,024	292,020	292,021	310,262	18,241	6.25%
Home for the Aged	101,400	101,390	101,390	86,700	(14,690)	(14.49%)
Seniors	5,000	5,000	5,000	5,000	-	-
DSSAB	320,548	330,693	330,694	343,493	12,799	3.87%
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OPP	2,151,163	1,870,954	2,058,414	2,131,992	73,578	3.57%
Police Services Board	-	-	-	1,000	1,000	N/A
Airport	12,100	10,000	12,100	12,100	-	-
PS Area Industrial Park Levy	14,736	14,884	15,190	15,190	-	-
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TOWN OF
Parry Sound

Non-Tax Supported

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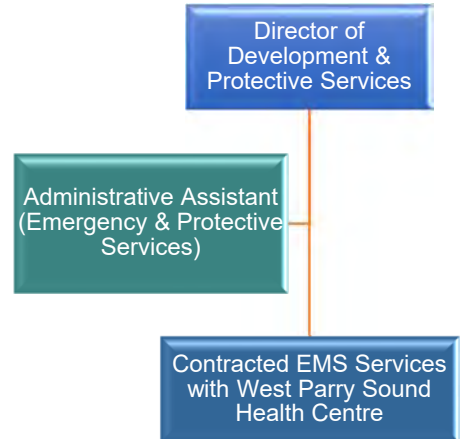
Land Ambulance

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	
	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	Dollar Change	Percent Change
Revenues						
Provincial Grants & Subsidies	\$ 6,063,191	\$ 7,136,285	\$ 6,856,826	\$ 7,106,336	\$ 249,510	3.64%
Other Municipalities	4,610,264	4,840,777	4,840,777	5,027,147	186,370	3.85%
Investment Earnings	38,222	92,993	15,555	80,000	64,445	414.30%
Contribution from Reserves	-	-	-	-	-	N/A
Total Revenues	\$ 10,711,677	\$ 12,070,055	\$ 11,713,158	\$ 12,213,483	\$ 500,325	4.27%
Expenses						
Salaries & Benefits	\$ 149,068	\$ 152,592	\$ 152,240	\$ 157,652	\$ 5,412	3.55%
Materials - Operating Expenses	165,279	142,238	246,365	247,578	1,213	0.49%
Rent and Financial Expenses	79,516	82,386	147,497	149,497	2,000	1.36%
Purchased/Contracted Services	9,795,578	10,586,066	10,608,654	10,940,242	331,588	3.13%
Internal Recoveries	88,401	78,502	84,977	92,106	7,129	8.39%
Contribution to Reserves	-	-	473,425	627,197	153,772	32.48%
Total Expenses	\$ 10,277,842	\$ 11,041,785	\$ 11,713,158	\$ 12,214,272	\$ 501,114	4.28%
Net Budget	(\$ 433,835)	(\$1,028,270)	\$ -	\$ 789	\$ 789	0.00%

Budget Highlights

- Ministry of Health (MOH) Land Ambulance Grant - \$249,510 ↑**
 Rising costs of land ambulance and population changes result in an increase to the grant from the MOH. The LHIN CP Grant of \$216,700 is now received directly from the WPSHC.
- Community Paramedicine Long-Term Care Grant - \$904,400 ↑↓**
 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 waitlisted 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 - \$186,370 ↑**

An increase to the budget of 3.85% to the municipal levy over the 2023 Land Ambulance Budget to maintain the existing level of service. The main drivers consist of; staff wages, fuel, increased cost of supplies, and capital depreciation funding.

- **Contracted Service with the West Parry Sound Health Centre - \$331,588 ↑.**

The fuel budget has increased by 22.5%. Administration has identified inflation increases ranging from 5-10% for supplies such as oxygen, drugs, cleaning supplies, office supplies, etc.

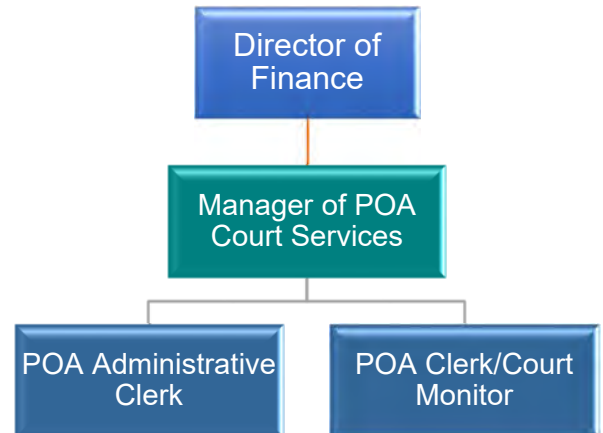
Provincial Offences Act

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	
	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	Dollar Change	Percent Change
Revenues						
User Fees	\$ 1,664	\$ -	\$ 2,500	\$ 2,500	\$ -	0.00%
Investment Earnings	716	-	1,000	1,000	-	0.00%
Fines and Penalties	902,618	826,688	850,495	897,977	47,482	5.58%
Total Revenues	\$ 901,671	\$ 826,688	\$ 853,995	\$ 901,477	\$ 47,482	5.56%
Expenses						
Salaries & Benefits	\$ 271,713	\$ 271,579	\$ 288,538	\$ 306,758	\$ 18,220	6.31%
Materials - Operating Expenses	28,376	22,962	43,424	41,680	(1,744)	(4.02%)
Rent and Financial Expenses	15,416	11,107	18,662	19,156	494	2.65%
Purchased/Contracted Services	168,227	137,872	170,100	166,700	(3,400)	(2.00%)
Grants - Transfer Payments	350,309	273,830	266,937	298,695	31,758	11.90%
Internal Recoveries	67,630	-	66,334	68,488	2,154	3.25%
Total Expenses	\$ 901,671	\$ 717,349	\$ 853,995	\$ 901,477	\$ 47,482	5.56%
Net Budget	\$ -	(\$109,340)	\$ -	\$ -	\$ -	-

Budget Highlights

- **Fine Revenues - \$47,482 ↑**
POA fine revenues expecting a slight incline into 2024 as ticket issuance recovers.

- **Salaries & Benefits - \$18,220 ↑**
Salary increase for non-union staff to date of 1.8%. Unionized staff increase unknown as collective agreement negotiations are underway.
- **Materials - \$1,744 ↓**
Less required for travel and software costs.
- **Contracted Services Costs - \$3,400 ↓**
Collections cost is down.
- **Payments/Fines paid to the Province and Other Municipalities \$10,000↑**
Associated with the anticipated increase in fine revenues, as the two are associated. Distributions to the municipal partners are expected to increase by this figure
- **Distribution to Municipal Partners - \$7,258 ↑**
Increased distribution to municipal partners due to increased ticket issuance.
- **Town Administration Fee - \$2,154 ↑**
Small increase in admin fee in 2024 with IT allocation reduced based on the number of allocated devices and actual costs.

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

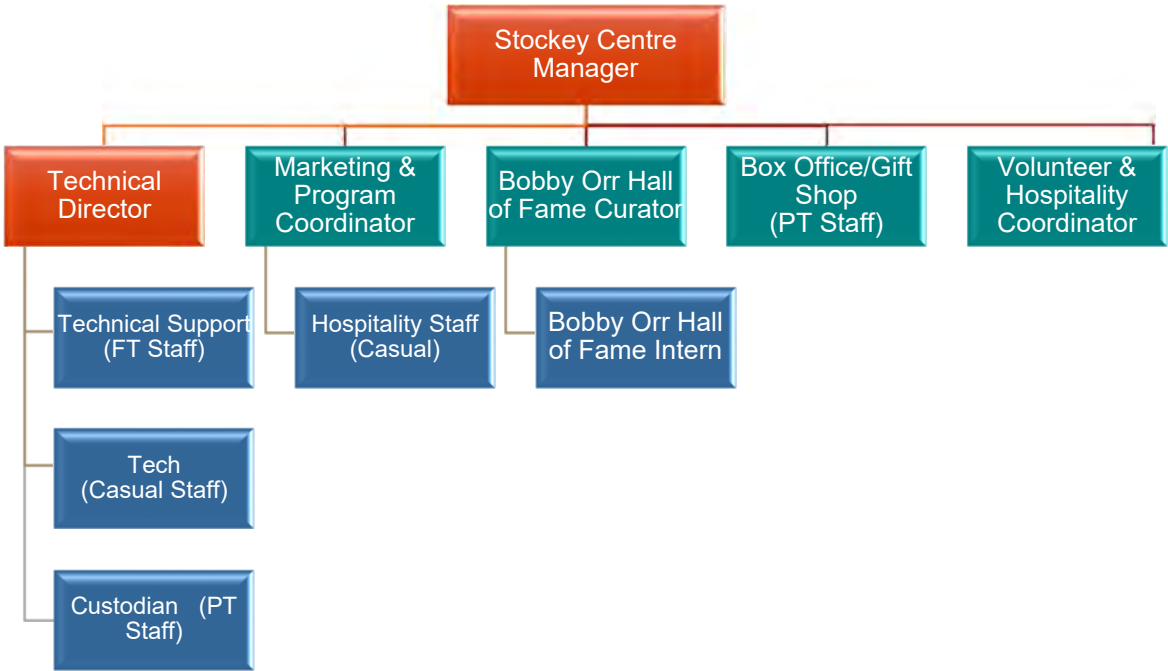
Overview

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	
	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	Dollar Change	Percent Change
Revenues						
Provincial Grants/Subsidies	\$ -	\$ -	\$ -	\$ -	\$ -	NA
Federal Grants/Subsidies	563,373	216,440	106,500	61,500	(45,000)	42.25%
Other Municipalities	10,000	10,000	307,333	307,333	-	0.00%
User Fees	633,510	808,294	751,900	876,800	124,900	16.61%
Rents/Financial Revenues	100,891	146,807	159,750	186,600	26,850	16.81%
Investment Earnings	6,081	10,688	2,560	9,000	6,440	251.56%
Other Revenues	24,950	46,715	186,967	100,500	(86,467)	(46.25%)
Licenses and Permits	5,000	5,000	5,000	5,000	-	-
Contribution from Reserves	-	-	51,263	27,000	(24,263)	(47.33%)
Total Revenues	\$ 1,343,805	\$ 1,243,944	\$ 1,571,273	\$ 1,573,733	\$ 2,460	0.16%
Expenses						
Salaries & Benefits	\$ 612,170	\$ 674,818	\$ 780,175	\$ 758,621	(\$ 21,554)	(2.76%)
Materials - Operating Expenses	182,489	220,573	227,438	242,914	15,476	6.80%
Energy Costs	65,156	75,313	70,000	70,000	-	-
Rent/Financial Expenses	21,938	11,780	22,450	19,373	(3,077)	(13.71%)
Purchased/Contracted Services	644,255	654,068	369,750	377,700	7,950	2.15%
Debt Repayment	17,862	15,704	47,334	47,334	-	0.00%
Grants - Transfer Payments	-	-	2,000	-	(2,000)	(100.00%)
Internal Recoveries	13,524	-	15,566	14,791	(775)	(4.98%)
Contribution to Reserves	-	-	36,560	43,000	6,440	17.61%
Total Expenses	\$ 1,557,393	\$ 1,652,256	\$ 1,571,273	\$ 1,573,733	\$ 2,460	0.16%
Net Budget	\$ 213,588	\$ 408,312	\$ -	\$ -	\$ -	N/A

Budget Highlights

- Canadian Heritage Funding - \$45,000 ↓**
 The end of emergency funding for recovery from the pandemic.
- User Fees - \$124,900 ↑**
 Ticket revenues are projecting to be up by \$90k and there are many events planned for 2024. Liquor sales are projecting an increase of \$10k and BOHOF admissions \$10k. Budgeting for an increase from the golf - fundraising gala registration of \$13k.
- Facility Rental Revenues - \$26,850 ↑**
 Facility rentals are expected to increase for 2024 with a number of events already booked.
- Other Revenues/Donations - \$89,500 ↓**
 Reduced reliance on donations as actual amount received is less. Still striving for an increase of more than 4x those received in 2023.

- **Transfers from Reserves - \$27,000** ↑↓
\$25k-Sponsorship allocation from previous Resolution-some details are confidential per agreement.
\$2k-2024 Scholarship amount.
- **Salaries and Benefits - \$21,554** ↓
Salary increase for non-union staff to date of 1.8%.
Support technician budgeted at a change from part time to full time labour
Currently Bobby Orr Hall of Fame Curator is out for 70% of 2024.
A contract position is currently acting in the role until the Curator's return.
- **Insurance Costs - \$5,451** ↑
This is the impact of rising insurance premiums.
- **Hall of Fame Fees - \$17,400** ↑
Planning to host a Bobby Orr Hall of Fame fundraising event in 2024.
- **Rents and Financial Expenses - \$3,077** ↓
Banking and credit card processing fees have declined \$3,677 and equipment rentals are projected to be up \$600.
- **Equipment Rentals - \$2,150** ↓
Less equipment rentals have been required over recent years.
- **Artist Guarantees - \$10,000** ↓ / **Catering Costs - \$4,000** ↓
Less artist guarantees are expected, and no catering is budgeted. No golf tournament catering budgeted in 2024 but, an event is still planned.
- **Artists/Rental Settlement - \$30,000** ↑
More artist settlements are expected.
- **Other Contracted Services - \$8,050** ↓
Snow removal and contracted services are reduced in the budget
- **Contributions to Reserves - \$6,440** ↑↓
Interest Earnings have increased and the corresponding transfers to reserve funds.

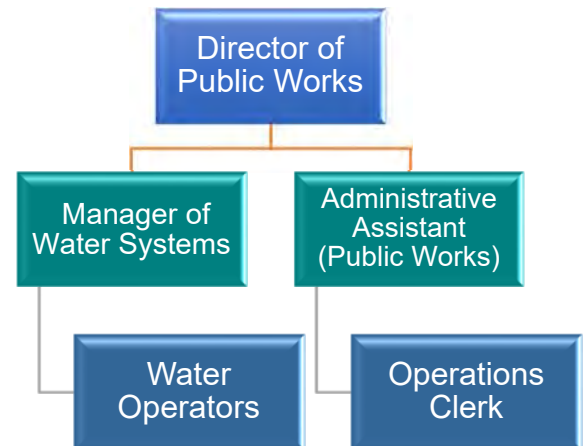
Water Systems

Overview

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

Functions

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



Operating Budget Details

	Actuals		Budget		Budget Change	
	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	Dollar Change	Percent Change
Revenues						
User Fees	\$ 2,669,128	\$ 2,513,675	\$ 2,778,757	\$ 2,775,894	(\$ 2,863)	(0.10%)
Rents & Financial Revenues	7,322	7,875	7,844	8,099	255	3.25%
Investment Earnings	3,417	-	3,400	10,000	6,600	194.12%
Other Revenues	14,145	-	-	-	-	N/A
Contribution from Reserves	-	-	243,640	307,029	63,389	26.02%
Total Revenues	\$ 2,694,013	\$ 2,521,550	\$ 3,033,641	\$ 3,101,022	\$ 67,381	2.22%
Expenses						
Salaries & Benefits	\$ 594,607	\$ 596,842	\$ 651,208	\$ 677,145	\$ 25,937	3.98%
Materials - Operating Expenses	272,926	346,839	403,596	422,762	19,166	4.75%
Energy Costs	147,173	152,823	165,500	160,600	(4,900)	(2.96%)
Rent and Financial Expenses	357	183	4,500	4,500	-	-
Purchased/Contracted Services	128,749	51,722	374,000	391,500	17,500	4.68%
Debt Repayment	39,399	27,382	193,000	152,883	(40,117)	(20.79%)
Internal Recoveries	125,913	119,335	123,607	131,802	8,195	6.63%
Contribution to Reserves	-	-	1,118,230	1,159,830	41,600	3.72%
Total Expenses	\$ 1,309,125	\$ 1,295,126	\$ 3,033,641	\$ 3,101,022	\$ 67,381	2.22%
Total Levy Requirements	(\$ 1,384,888)	(\$ 1,226,424)	\$ -	\$ -	\$ -	N/A

Budget Highlights

- **Salaries and Wages - \$25,937↑**
Salary increase for non-union staff to date of 1.8%. Unionized staff increase unknown as collective agreement negotiations are underway.
- **Insurance Costs - \$7,964 ↑**
Rising municipal insurance premium impact on the water costs.
- **Repairs & Maintenance - \$22,518 ↓**
Less is required for repairs and maintenance in 2024 as vacuum truck repairs were completed in 2023.
- **Chemicals - \$35,000↑**
The cost of chemicals have been increasing due to inflationary factors.

Contracted Services Costs - \$17,500 ↑

Water Rate Study *New* - \$17,500

The items below are carried forward from 2023:

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 from the water reserves.

Membrane Tank Review and Plan for Recoating - \$50,000↕↑

- **Internal Recoveries - \$8,195 ↓**
Increase along with salary impacts and IT allocation.
- **Contribution to Reserves - \$41,600 ↓**
Capital transfers to reserves increase along with the projections within the Town's Water Financial Plan and Rate Study.

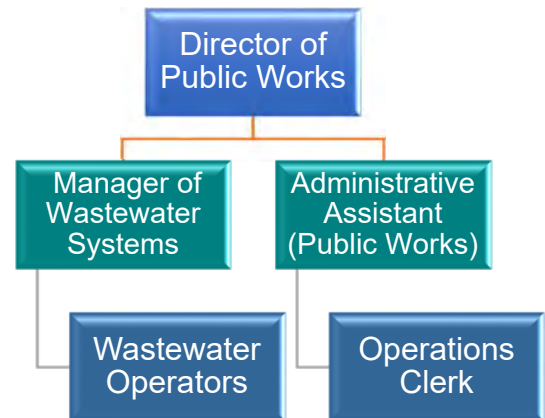
Wastewater Systems

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	
	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	Dollar Change	Percent Change
Revenues						
User Fees	\$ 4,027,126	\$ 3,627,148	\$ 3,948,433	\$ 4,007,853	\$ 59,420	1.50%
Investment Earnings	3,334	8,044	3,000	7,000	4,000	133.33%
Other Revenue	14,145	-	-	-	-	N/A
Contribution from Reserves	-	-	228,494	314,868	86,374	37.80%
Total Revenues	\$ 4,044,605	\$ 3,635,192	\$ 4,179,927	\$ 4,329,721	\$ 149,794	3.58%
Expenses						
Salaries & Benefits	\$ 611,461	\$ 601,560	\$ 639,950	\$ 665,839	\$ 25,889	4.05%
Materials - Operating Expenses	346,420	389,575	408,534	434,412	25,878	6.33%
Energy Costs	431,206	417,331	437,000	425,000	(12,000)	(2.75%)
Rent and Financial Expenses	1,184	33,369	38,499	37,915	(584)	(1.52%)
Purchased/Contracted Services	300,807	274,382	483,500	566,000	82,500	17.06%
Debt Repayment	215,875	126,375	378,024	368,795	(9,229)	(2.44%)
Internal Recoveries	127,604	119,335	134,551	138,366	3,815	2.84%
Contribution to Reserves	-	-	1,659,869	1,693,394	33,525	2.02%
Total Expenses	\$ 2,034,558	\$ 1,961,927	\$ 4,179,927	\$ 4,329,721	\$ 149,794	3.58%
Total Levy Requirements	(\$2,010,048)	(\$1,673,265)	\$ -	\$ -	\$ -	N/A

Budget Highlights

- **Salaries and Wages - \$25,889 ↑**
Salary increase for non-union staff to date of 1.8%. Unionized staff increase unknown as collective agreement negotiations are underway.

- **Insurance Costs - \$8,591 ↑**
Rising municipal insurance premium impact on the Wastewater operating costs.
- **Chemical Costs - \$25,000 ↑**
Chemical costs are increasing due to inflationary factors.
- **Repairs & Maintenance - \$12,428 ↓**
Significant repairs and maintenance were required for the Town's vacuum truck to keep it operational in 2023. Funds not required for 2024
- **Misc Materials - \$5,000 ↑**
More required for materials per cost increases.
- **Energy Costs - \$12,000 ↓**
Energy Costs are decreasing.
- **Contracted Services Costs - \$82,500 ↑**
Sludge related costs are increasing by \$50k, Generator repairs are increasing by \$5k, and an increase in testing related costs by \$10k.

A water rate study update is budgeted at \$17.5k.

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

Sanitary System Study - \$45,000↓↑

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

Engineering Support to assist 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.

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TOWN OF
Parry Sound

2024 Capital Budget

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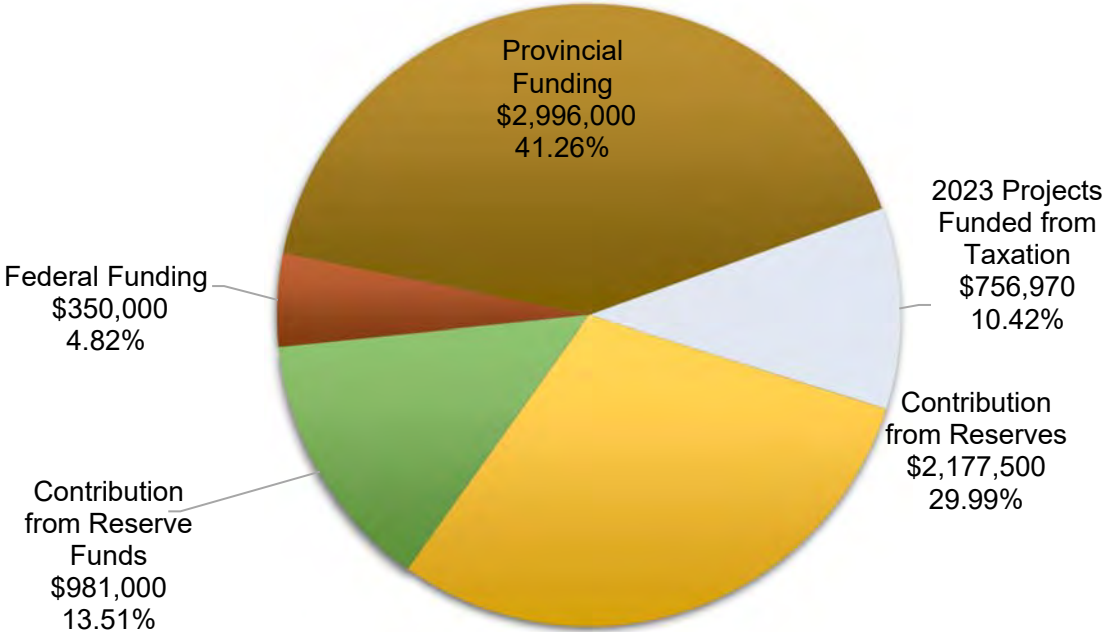
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Capital Budget

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

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

In 2024, the new capital budget request is \$7,261,470, which is funded through various sources.



Highlights

- Glen and Victoria Avenue including Storm, Water, Wastewater is planned for 2024 at a total cost of \$4.24 million, \$2 million carryforward and an increase of \$2.24 million. Staff are planning to include this project as part of the application for a provincial grant under the Housing-Enabling Water Systems Fund.
- A significant investment into the bridge rehabilitation for Seguin Street Bridge and Waubuno Bridge will be required for \$350k each. Investment is required to extend life and remediate deterioration.
- Continued \$100k in additional investment into sidewalk improvement and \$500k allocated to the annual paving program.
- Playground replacement for William Street, Booth Street, and Cherry Parks totaling \$280k.
- Focusing on completing prior year projects

Budget Change

2023 Budget	2024 Budget	Dollar Change	Percent Change
\$12,743,772	\$7,261,470	(\$5,482,302)	-43.0%

What is a Capital Budget?

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

The capital budget sets the funding for:

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

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

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

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

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

- ❖ An asset management plan that is expanded for all municipal infrastructure assets that identifies current levels of service and the cost of maintaining those levels by July 1, 2024

The Town currently has an asset management policy and passed an updated asset management plan for core infrastructure in 2022. In 2024, continued work on the asset management plan through facility assessments and to include all assets and levels of service for the July 1st, 2024, deadline.

Dedicated Capital Levy

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

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

The 2024 dedicated capital levy is: \$ 2,390,159

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

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

Prior to 2025, the Town will continue to refine lifecycle and other data and assess levels of service with the overall objective of identifying opportunities to reduce the funding gap; however, difficult decisions will be required prior to 2025 when full infrastructure funding will be required.

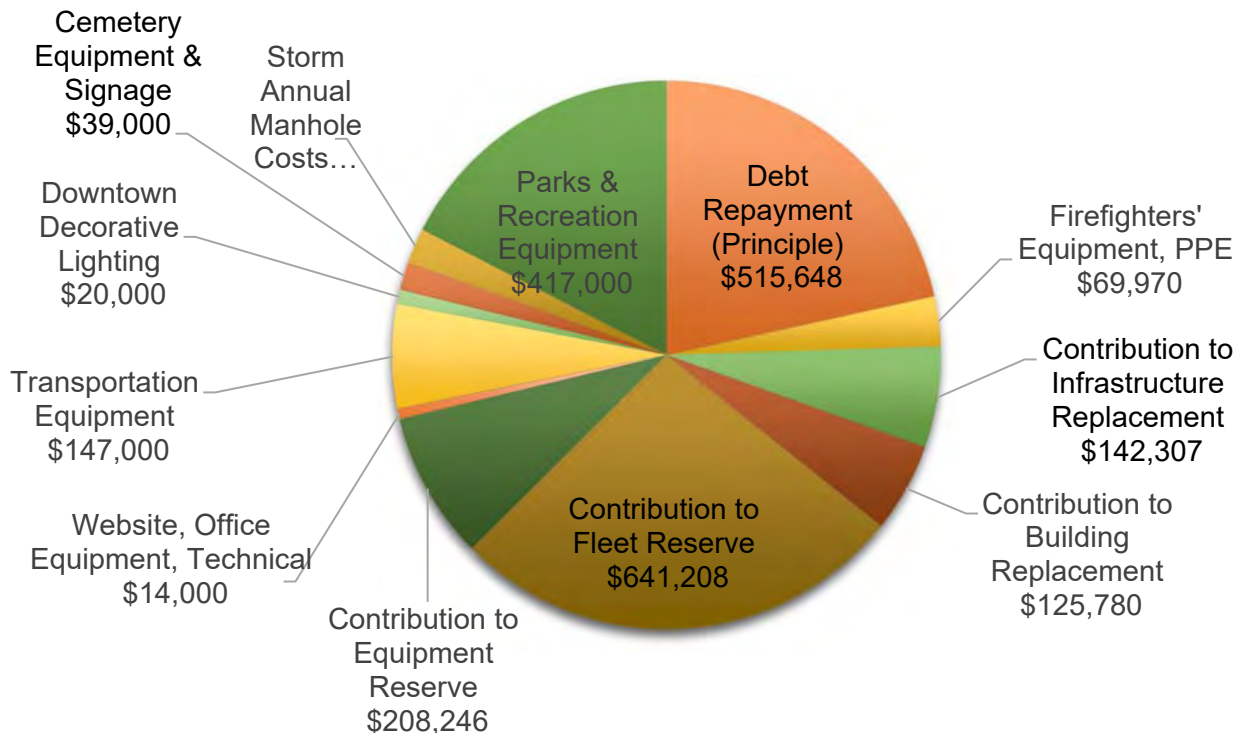
Calculation of the Dedicated Capital Levy

2023 net tax levy required (per 2023 budget)	\$ 12,717,808
Growth factor	1.8%
	\$ 228,921
2023 dedicated capital levy	2,161,238
2024 dedicated capital levy	\$ 2,390,159

Allocation of the Capital Levy

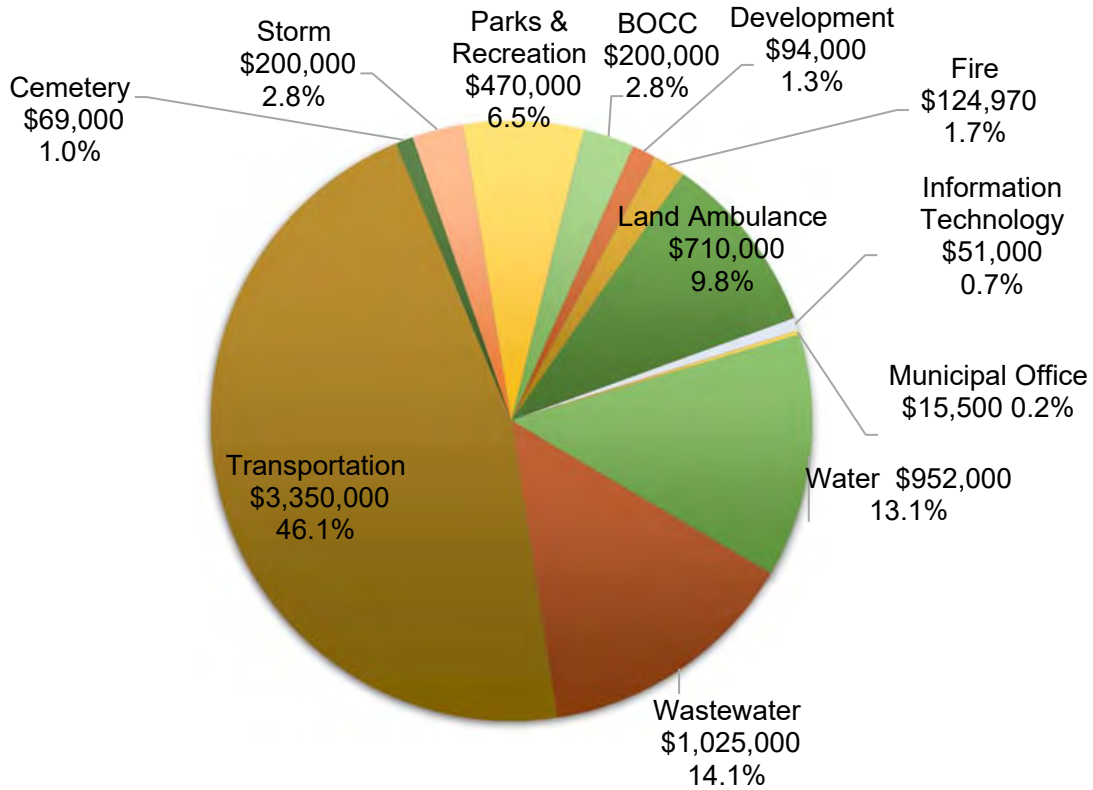
The goal of the capital levy is to provide funding for future capital projects. As the Town continues to develop its AMP the distribution of the capital levy will be refined to accurately reflect the funding needs of each asset category.

Currently, the dedicated capital levy is used for reserve contributions to fleet and equipment replacement, building repairs, infrastructure replacement as well as debt principal repayments. Any remaining levy is applied towards tax supported capital projects.



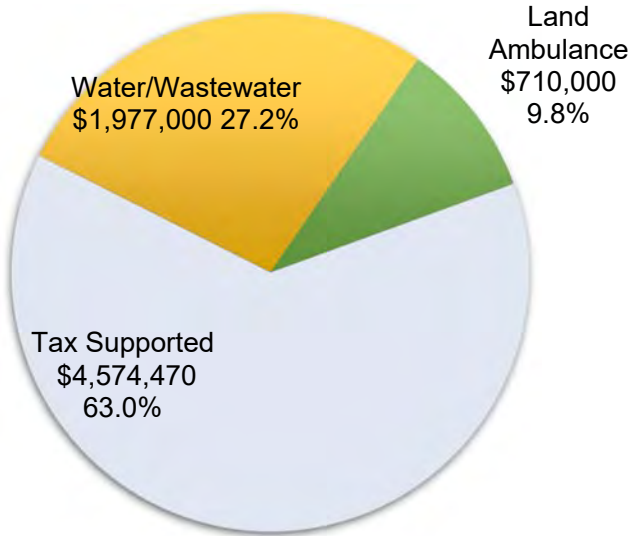
2024 Capital Budget by Department

Most of the 2024 capital budget investment is in road, water and wastewater infrastructure which make up 73% of the capital cost for the year. 9.8% of the budget goes towards land ambulance, and 9.3% for parks and recreation and Bobby Orr Community Centre projects. The remainder of those budget allocations may be seen in the chart below.



User Fees, Municipal Levies, or Tax Supported

The chart below illustrates that 63% of the 2024 capital budget is for tax supported services such as roads, storm, and fire, while 27.2% is for water and wastewater services which are user fee supported. 9.8% of the capital budget is for land ambulance services which are funded by 22 municipalities over the designated service area. Water, wastewater, and land ambulance projects are predominantly funded through reserves/reserve funds through the budget process. The funding for those services occurs through the operating budget as contributions to those reserves through a variety of sources such as user fees, municipal levies, and grants. The Town’s portion of land ambulance is funded through property taxes in the operating budget at 6% of the total municipal levy.



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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 2023 to 2024

Projects that have not been completed in 2023 have been deferred to 2024. In some cases, some preliminary work may have been performed or new funding has been made available in 2024.

Project	2023	2024	Change	Funding Source
	Carry Forward	Total Budget		
BOCC Olympia	150,000	150,000	-	Reserves

Project	2023 Carry Forward	2024 Total Budget	Change	Funding Source
BOCC Canteen Fridge	15,000	15,000	-	Reserves
Town Dock Concrete Repairs	80,000	80,000	-	Federal / Reserve Funds
Town Dock Lights & Electrical	40,000	40,000	-	Federal / Reserve Funds
Town Dock Washroom Fixtures	25,000	25,000	-	Reserve Funds
Big Sound Marina Sign	10,000	10,000	-	Reserves
Ready Room construction	100,000	100,000	-	Reserves / Reserve Funds
Antenna relocation for fire/pw to Tower hill - communications	20,000	20,000	-	Reserves
Fire Hall Roof	20,000	20,000	-	Reserves
Core Network Switches	21,500	21,500	-	Reserves
Fire Hall Telephone System	9,000	9,000	-	Reserves
Surveillance Camera Project	6,500	6,500	-	Reserves
Parrysound.ca Redesign	5,835	5,835	-	Reserves
Operations Yard Phone System	5,000	5,000	-	Reserves
WTP Replacement phone system to integrate with Avaya phone system backbone	4,000	4,000	-	Reserves
WWTP phone system	3,500	3,500	-	Reserves

Project	2023 Carry Forward	2024 Total Budget	Change	Funding Source
Municipal Office Stair replacement/Outdoor Staff Space	50,000	50,000	-	Reserves
Stucco exterior	15,000	15,000	-	Reserves
Projector and Presentation Equipment (BOCC or Prelude)	10,000	10,000	-	Reserves
Upgrade the Mail room to a Meeting Room	5,000	5,000	-	Reserves
"Fall" Safety surface materials and installation plus equipment Waubuno Beach	88,500	108,500	20,000	Reserves / Tax Revenue
Mission Park Playground	80,000	100,000	20,000	Reserves / Reserve Funds / Tax Revenue
CP Station Furnace	35,000	35,000	-	Reserves
Continue parks garbage/recycling replacement	30,000	30,000	-	Reserves
Enhancement of Treescape Downtown	30,000	30,000	-	Reserves

Project	2023 Carry Forward	2024 Total Budget	Change	Funding Source
Parks 08-290 Specialized aftermarket equipment for Leased pick up through Enterprise (equip stays with the Town)	29,700	29,700	-	Reserves
Tower Hill Rock Path Restoration	10,000	10,000	-	Reserves
Carry over to 2022. Budgeted for in 2021, K. Park - Outdoor Rink Bird Netting	5,000	5,000	-	Reserves
Parade Santa float (trailer donation) refurb	5,000	5,000	-	Reserves
External facility remaining freshen up Stockey Centre	37,500	37,500	-	Reserves
Perf Hall Lighting	16,000	16,000	-	Reserves / Federal Funding
Floor Refinishing	15,000	15,000	-	Reserves
Transformer	10,000	10,000	-	Reserves
SC Commercial Freezer Carryforward	6,000	6,000	-	Reserves

Project	2023 Carry Forward	2024 Total Budget	Change	Funding Source
Two commercial refrigerators replace to maintain proper temp	6,000	6,000	-	Reserves
Hot water tank	5,500	5,500	-	Reserves
Glen and Victoria (Storm, Water, Wastewater Included)	2,000,000	4,240,000	2,240,000	Provincial Funding / Reserves / Reserve Funds
Isabella Train Crossing Safety Improvements	750,000	750,000	-	Federal Funding / Reserve Funds
Repair Corner of Wood/Isabella extension	600,000	600,000	-	Federal Funding
Church Street Retaining Walls	200,000	500,000	300,000	Provincial Funding
Snowplow 08-160 (Heavy Duty)	400,000	408,000	8,000	Reserves
Boat Launch Repairs – Waubino	150,000	150,000	-	Reserve Funds
Automated Speed Enforcement	70,000	70,000	-	Reserves
Trench box	20,000	20,000	-	Reserves
Pumpstation 2 and Forcemain	6,700,000	6,700,000	-	Debenture DC / Debenture
Pumpstation 2 Engineering	500,000	500,000	-	Debenture
SPS 3 Upgrades	1,800,000	1,800,000	-	Reserves
SPS 6 pump replacement	1,500,000	1,500,000	-	Reserves
Scada wastewater	150,000	150,000	-	Reserves

Project	2023	2024	Change	Funding Source
	Carry Forward	Total Budget		
2 Wetwell Wizards SPS 12 and 10 for grease control	60,000	60,000	-	Reserves
Wastewater Admin Building Roof Repair	20,000	20,000	-	Reserves
WTP SCADA	450,000	450,000	-	Reserves
SUEZ I/O upgrades	40,000	105,000	65,000	Reserves
Membrane Tank Repairs	50,000	50,000	-	Reserves
Water Tower - ROV Inspections and Exterior Power Wash	40,000	50,000	10,000	Reserves
Preliminary Design of WTP High lift pumps and Church Street Booster Station	50,000	50,000	-	Reserves
Water Plant Gate Security	25,000	50,000	25,000	Reserves
VFD for 1 pump	46,000	46,000	-	Reserves
Polymer Injection System	30,000	30,000	-	Reserves
Coagulant Bulk Delivery System	20,000	30,000	10,000	Reserves
Cla-Val Replacement	25,000	25,000	-	Reserves
Tower Insertion Meters	20,000	20,000	-	Reserves

Dechlorination ORP System	15,000	15,000	-	Reserves
water tank level transmitter replacements	15,000	15,000	-	Reserves
VFD blowers review	10,000	10,000	-	Reserves
Total Carried 2023 to 2024	\$16,760,535	\$19,458,535	\$2,698,000	

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

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Annual Capital Expenditures

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

Project	Tax Levy	Provincial Funding	Federal Funding	Reserve
Laptop & Desktop Replacement	-	-	-	34,000
Firefighters Pooled' Gear	24,970	-	-	-
Firefighters' PPE	22,000	-	-	-
Annual Paving Program Specified in individual projects	-	500,000	-	-
Sidewalks	-	-	-	100,000
Traffic Light control system replacement	-	-	-	60,000
Culvert Replacements & Stormwater	-	150,000	-	-
Manhole Repairs	50,000	-	-	-
Water Meters	-	-	-	60,000
Water Plant Lifts & Pumps	-	-	-	60,000
Total	96,970	650,000	-	314,000

New 2024 Capital Projects

Each year there are new projects requiring staff's attention. In 2024, staff's focus remains on prioritizing core infrastructure projects within the asset management plan. Replacement forecasts are reviewed each year and cross referenced between roads, water, wastewater, and storm to identify which projects are good candidates for surface only replacement, which were total replacements, as well as the projects with the most need. A significant investment in infrastructure projects is being undertaken within 2024 with 77.7% of the budget allocated to roads, water, wastewater and storm.

General Government

Office of the Chief Administrative Officer, Finance & Information Technology

Project	Tax Levy	Municipal Partners	Reserve	Reserve Funds
Tablets for PW Staff	-	-	10,000	-
Multi-Factor Authentication Hardware	-	-	7,000	-
Mailing Machine	14,000	-	1,500	-
Total	14,000	-	18,500	-

Development

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

Project	Tax Levy	Municipal Partners	Reserve	Reserve Funds
Shoppers Dock	-	-	-	84,000
Harbour Walk Shop Hut Purchase, Delivery & Install	-	-	10,000	-
Total	-	-	10,000	84,000

Protection Services

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

Project	Tax Levy	Municipal Partners	Reserve	Reserve Funds
Extrication Equipment	-	-	55,000	-
Analogue Firefighter Pager Switch to Digital to allow switch to digital communications (20 units)	23,000	-	-	-
Total	23,000	-	55,000	-

Transportation Services

Operations & Winter Control

Project	Tax Levy	Federal / Provincial Funding	Reserve	Reserve Funds
Seguin Street Bridge Repairs	-	350,000	-	-
Waubuno Bridge Repairs	-	350,000	-	-
Micro Seal for Roads	-	256,000	-	-
Gibson Street Retaining Wall	-	-	-	175,000
Genie Lift Replacement	-	-	75,000	-
Asphalt Hot Box	60,000	-	-	-
Salt Brine System	37,000	-	18,000	-
Patrolling Application	32,000	-	-	-
Plow for Loader	-	-	30,000	-
Shop Heater Replacement	-	-	21,000	-

Project	Tax Levy	Federal / Provincial Funding	Reserve	Reserve Funds
Downtown Decorative Lighting Replacement	20,000	-	-	-
Sidewalk Machine Sweeper Attachment	18,000	-	-	-
Total	167,000	956,000	144,000	175,000

Environmental Services

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

Project	Tax Levy	Debenture DC	Reserve	Reserve Funds
Scada Standard Development 50/50 W & WW	-	-	60,000	-
Kinsmen Park Water System	-	-	-	12,000
Primary Clarifier 1 Rebuild	-	-	120,000	-
Inlet Works Major Repairs	-	-	50,000	-
Shower Unit Upgrade	-	-	5,000	-
Pumpstation 6 Generator Replacement	-	-	200,000	-
Total	-	-	435,000	12,000

Health Services

Cemeteries & Land Ambulance

Project	Tax Levy	Federal Funding	Reserve	Reserve Funds
Lawn Mower Replacement (07-610) with electric	30,000	-	30,000	-
Sign Hillcrest Cemetery	9,000	-	-	-
Replacement of Ambulance 5226	-	-	-	220,000
Replacement of Ambulance 5276	-	-	-	220,000
Replacement of Ambulance 5225	-	-	-	220,000
ePCR hardware	-	-	-	50,000
Total	39,000	-	30,000	710,000

Recreation and Culture

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

Project	Tax Levy	Debenture	Federal Funding	Reserve	Reserve Funds
BOCC Ice Making Compressor Full Replacement	-	-	-	180,000	-
BOCC Ice Surface Sound System	-	-	-	20,000	-

Project	Tax Levy	Debenture	Federal Funding	Reserve	Reserve Funds
William Street Park Playground	100,000	-	-	-	-
Booth Street Park Playground	100,000	-	-	-	-
Cherry Park Playground	80,000	-	-	-	-
Kinsmen Park Spectator Bleachers	30,000	-	-	20,000	-
Picnic Tables	50,000	-	-	-	-
Skate Park	-	-	-	30,000	-
Tennis Basketball Court Resurface	17,000	-	-	3,000	-
Total	377,000	-	-	253,000	-

- ❖ Items for Council Consideration from the public will be brought forward to the March 19th meeting of Council.

Summary of New Capital Projects

Department	Tax Levy	Provincial Funding	Federal Funding	Reserve	Reserve Funds	Total
<i>Changes in Funding/Additional Dollars to Carryforward Items</i>						
New Changes to Carryforward	40,000	1,240,000	-	1,418,000	-	2,698,000
<i>Annual Capital Expenditures</i>						
Annual Replacement Program without Carryforward	96,970	650,000	-	314,000	-	1,060,970
<i>New Capital Projects</i>						
General Government	14,000	-	-	18,500	-	32,500
Protection Services	23,000	-	-	55,000	-	78,000
Development	-	-	-	10,000	84,000	94,000
Transportation Services	167,000	606,000	350,000	144,000	175,000	1,442,000
Environmental Services	-	-	-	435,000	12,000	447,000
Health Services	39,000	-	-	30,000	710,000	779,000
Recreation and Culture	377,000	-	-	253,000	-	630,000
Total	756,970	2,496,000	350,000	2,677,500	981,000	7,261,470

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TOWN OF

Parry Sound



Reserves and Reserve Funds

Overview

Reserves and Reserve Funds allow for long-term planning, internal financing and dealing with unknown situations that may arise during the year. They can also be used to help maintain a stable financial position by minimizing the fluctuations in the tax rate, while helping to support the cash requirements of the organization. Reserves and Reserve Funds are also important tools when it comes to replacement and rehabilitation of infrastructure and contingencies for one-time or unknown events.

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.

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.

1. Obligatory Reserve Funds

Reserve funds 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.

2. Discretionary Reserve Funds

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

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



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 Federal Gas Tax

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

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

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

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

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

Expenses

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

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

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

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

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

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

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

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

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

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

What is Fund Accounting?

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

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

There are three basic funds used by the municipality:

1. Capital Fund

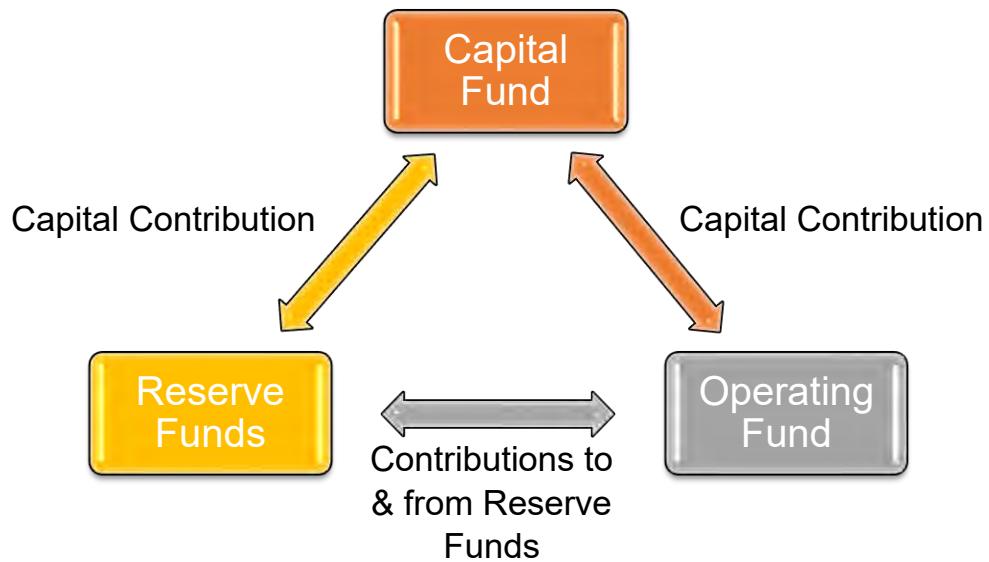
Records all capital expenditures and the method of funding these expenditures, whether by transfer from tax revenue for capital expenditures, reserves or reserve funds, grants or long-term borrowing

2. Operating Fund

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

3. Reserve Funds

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



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

Reserve and Reserve Fund Definitions

Understanding Reserves and Reserve Funds

Reserves

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

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

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

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

Economic Stability Reserves: established to buffer against significant fluctuations in the economy

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

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

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

Reserve Funds

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

Obligatory Reserve Funds

Established through terms of an agreement or through legislation

Reserve funds 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"> • Contributions from divestiture
Building Replacement	To provide funding for the rehabilitation or replacement of the Town buildings and components thereof	<ul style="list-style-type: none"> • Contributions from the operating fund
Covid-19 Reserve	To provide funding for covid-19 pandemic costs and pressures	<ul style="list-style-type: none"> • Contributions from the provincial government related to covid-19
Cemetery and Columbaria	To provide funding for the purchase and installation of columbaria in Town Cemeteries	<ul style="list-style-type: none"> • Contributions from the operating fund
Economic Development	To provide funding for economic development initiatives	<ul style="list-style-type: none"> • Contributions from the operating fund
Emergency Capital Asset Replacement	To provide funding for unforeseen capital asset replacement	<ul style="list-style-type: none"> • Contributions from the operating fund • Government Funding • Sale of Town property
Emergency Services	To provide funding for service enhancements	<ul style="list-style-type: none"> • Contributions from the operating fund
Equipment Replacement	To provide funding for the replacement of machinery and equipment	<ul style="list-style-type: none"> • Contributions from the operating fund • Contributions from the dedicated capital levy
Facade Improvement Program	To provide funding for the façade improvement program run by the Town	<ul style="list-style-type: none"> • Contributions from the operating fund
Fleet Replacement	To provide funding for the replacement of the Town's fleet	<ul style="list-style-type: none"> • Contributions from the operating fund

Name	Purpose of Fund	Funding Sources
		<ul style="list-style-type: none"> • Contributions from the dedicated capital levy
Founders Circle	To support business innovation and new business ideas for the Parry Sound Area Founders Circle	<ul style="list-style-type: none"> • Donations or sponsorships
General Working	To provide working capital for the Town	<ul style="list-style-type: none"> • General surplus
Health Unit Capital	To fund future District Health Capital costs	<ul style="list-style-type: none"> • Contributions from the operating fund
Health Unit Cost Stabilization	To offset any unexpected expenditures	<ul style="list-style-type: none"> • Contributions from the operating fund
Industrial Development/Area Park	To fund future development at the Parry Sound Area Industrial Development Park	<ul style="list-style-type: none"> • Contributions from the operating fund
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"> • Contributions from the operating fund • Contributions from the dedicated capital levy
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"> • Contributions from the general working reserve
IT Replacement	To provide funding for the purchase of IT infrastructure(hardware) and IT software	<ul style="list-style-type: none"> • Contributions from the operating fund • Contributions from the dedicated capital levy
LACAC Directory Sales	To provide funding for the Local Architectural Conservation Advisory Committee	<ul style="list-style-type: none"> • Contributions from the operating fund

Name	Purpose of Fund	Funding Sources
Modernization Reserve	To fund projects recommended in the third party IT review	<ul style="list-style-type: none"> • Modernization funding from the provincial government
Municipal Elections	To fund future municipal election costs	<ul style="list-style-type: none"> • Contributions from the operating fund
Parks	To fund future capital replacement and program expansion for local parks	<ul style="list-style-type: none"> • Contributions from the operating fund
Planning Dept - OP review/legal	To fund legal interpretations of changes to the Official Plan	<ul style="list-style-type: none"> • Contributions from the operating fund
Police Cost Stabilization	To fund future fluctuations in policing costs	<ul style="list-style-type: none"> • Unspent police funds in the annual budget
Salt management	To fund future salt storage needs	<ul style="list-style-type: none"> • Contributions from the operating fund
Stockey Centre - Capital	To fund future capital asset purchases for the Charles W. Stockey Centre	<ul style="list-style-type: none"> • Ticket surcharge
Storm Water Management	To fund storm water capital replacement and maintenance	<ul style="list-style-type: none"> • Contributions from Winter Control Reserve
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"> • General surplus
Transportation - Winter Control	To mitigate impact of heavy snowfalls on winter control expenditures	<ul style="list-style-type: none"> • Contributions from the operating fund • Unspent winter control funds
Town of Parry Sound Pool	To fund the town's portion of the WPSRC	<ul style="list-style-type: none"> • Town's own contributions to the WPSRC
Waste Management and Landfill Decommissioning	To fund waste management and landfill rehabilitation costs	<ul style="list-style-type: none"> • Contributions from the operating fund

Name	Purpose of Fund	Funding Sources
Wastewater Stabilization Reserve	To fund wastewater service operations and future capital asset replacement	<ul style="list-style-type: none"> • Annual surplus from wastewater user rates
Water Stabilization Reserve	To fund water service operations and future capital asset replacement	<ul style="list-style-type: none"> • Annual surplus from water user rates
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"> • Contributions from the operating fund

Obligatory Reserve Funds

Name	Purpose of Fund	Funding Sources
Development Charges	To provide funding for capital expansion related to growth	<ul style="list-style-type: none"> • Collected from developers, enacted via by-law • Collected in accordance with the Development Charges Act
Federal Gas Tax	For capital projects in accordance with Federal Gas Tax Agreement	<ul style="list-style-type: none"> • Contributions from the Government of Canada via AMO
Property Reserve Fund	To provide funding for parking lot development, sourced from developers	<ul style="list-style-type: none"> • Contributions under the Planning Act
Parkland Reserve Fund	To provide funding for park space development	<ul style="list-style-type: none"> • Contributions under the Planning Act

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

Discretionary Reserve Funds

Name	Purpose of Fund	Funding Sources
Bobby Orr Hall of Fame Reserve Fund	To provide support for the Bobby Orr Hall of Fame at Mr. Orr's discretion and Council approval	<ul style="list-style-type: none"> • Funded through the Samsung donation
BOHOF Scholarship	To fund an annual scholarship to a male and female graduating recipient of the Celebrating Youth Awards	<ul style="list-style-type: none"> • Donation from Ken Hadall & Doug Gilmour • Transfer from the Bobby Orr Golf Classic Reserve Fund
BOHOF Special Projects	To fund expenditures related to the Bobby Orr Hall of Fame	<ul style="list-style-type: none"> • Donations from the public • Budgeted contributions • Source approved by Council
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"> • Contributions from the operating fund • Sale of property • Direction of Council
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"> • Contributions from the operating fund • Sale of property • Direction of Council
EMS Equipment and Capital Reserve Fund	To fund infrastructure, vehicle and equipment replacement for EMS	<ul style="list-style-type: none"> • Budget contributions determined using amortization expense
EMS Municipal Surplus Reserve Fund	To fund operations of Land Ambulance Service	<ul style="list-style-type: none"> • Annual surplus from operations

Name	Purpose of Fund	Funding Sources
Future Pool Reserve Fund	To provide funding for an aquatics centre	<ul style="list-style-type: none"> •Funding from municipalities •Contributions from operating fund •Contributions from other municipalities •Contributions from donors
EMS Severance Reserve Fund	To fund severance costs for paramedics	<ul style="list-style-type: none"> •Provided by the Province •No current annual contributions
Municipal Parking Reserve Fund	To fund capital replacement of municipal parking lots and parking equipment	<ul style="list-style-type: none"> •Surplus from parking revenue and expenses
Smelter Wharf	To provide funding for capital repairs/replace at the Salt Dock (Smelter Wharf)	<ul style="list-style-type: none"> •Per the contractual agreement with SIFTO (surplus from rent)
Splash Pad	To provide a source of funding for a municipal splash pad	<ul style="list-style-type: none"> •Contributions from operating fund •Contributions from donors
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"> •Contributions from donors
Sewer Development Reserve Fund	To provide a source of funding for wastewater infrastructure	<ul style="list-style-type: none"> •Capital surcharge and surplus from the wastewater rate payers
Water Development Reserve Fund	To provide source of funding for water infrastructure	<ul style="list-style-type: none"> •Capital surcharge and surplus from the water rate payers
West Parry Sound District Association Reserve Fund	To provide funding for the West Parry Sound District Association	<ul style="list-style-type: none"> •Contributions from West Parry Sound municipalities

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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 and negotiated wage increases. This year's policy would put the 2024 between 3.2% and 6.4% with the July Consumer Price Index at its highest level in years.

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 service 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 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.