

Your Budget Your Innisfil

Investing in Today,
Preparing for Tomorrow.



2023-2024 Budget Index

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Message from Oliver Jerschow, Chief Administrative Officer (CAO)



The Town of Innisfil is pleased to share with Council and the community the proposed 2023 and 2024 budget. Significant effort has gone into the preparation of this budget, and we thank the members of the community who have provided valuable input.

Successfully managing growth and change is a key priority for the Town of Innisfil. Growth brings with it the need for more services – policing, parks and recreational amenities, road improvements, fire and rescue services, stormwater management, and more. A sound financial plan is a critical prerequisite for delivering these services in an affordable and sustainable way.

Every two years, the Town develops a service-based budget that identifies the cost of providing services to our community. Town Council has the opportunity to review and deliberate on the budget proposals, and then approves and adopts both an operating budget and a capital budget.

The operating budget addresses the day-to-day cost of providing services to residents and businesses. The capital budget looks ahead to identify the infrastructure that we need to build and maintain, including things like bridge repairs, road widenings, park enhancements, and building new Town facilities.

It's important to note that only a portion – less than half – of your property tax dollars go to the Town of Innisfil. The rest goes to pay for services provided by the County of Simcoe, the South Simcoe Police Service, and the provincial education system.

This proposed two-year budget is aligned with our [Innovative Innisfil 2030](#) strategic plan which is based on three key objectives: Grow, Connect, Sustain. The budget helps to implement the goals of the strategic plan by putting the necessary human and physical resources in place.

Any budget for any organization requires prioritization. Especially after a two-year pandemic, difficult decisions had to be made to try and balance the need for growing service delivery with the need to maintain affordability for our taxpayers.

The proposed budget includes a 4.93% tax increase in 2023 and 4.16% in 2024. Our commitment is that we will spend every dollar we receive prudently and efficiently. At all times we will seek to provide value for money in our operations, and we will not take our taxpayers for granted.

My role, as CAO, is to ensure the efficient and effective operation and management of the Town. But I am more than just the CAO of the Town of Innisfil. I also live here, rely on the services the Town provides, enjoy the many amenities our town offers, and I am very proud to call Innisfil home.

Oliver Jerschow, CAO



Financial Overview: Proposed 2023-2024 Budget

Introduction

The Town is facing unprecedented financial challenges stemming from COVID-19, including a longer-than-anticipated economic slowdown and extraordinary inflation, coupled with the impact of COVID-19 recovery and changing provincial legislation. In addition to these financial challenges, we also must manage the pressures of growth. With a current population of approximately 44,000 residents and significant growth projected to 2051, managing growth and the financial impacts will be key for the Town. Growth generates both challenges and opportunities, as municipalities balance the ongoing needs of existing residents while addressing the pressures and additional costs related to growth. Mix in the need to address longer-term financial requirements related to asset renewal and replacement, and it is evident that the financial resource requirements for the Town are significant.

The 2023-2024 budget is a strategic document that is shaped by Council priorities, financial parameters, and legislative constraints and is guided by cost-effective, efficient, and sustainable solutions. It aims to balance affordability for taxpayers with service delivery needs, critical infrastructure investments, and externally driven costs such as inflation.

Operating Budget

Municipal operating budgets quantify the expenditures needed to provide the various services explained in the business plans in this proposed budget such as:

- responses to fire-related emergencies
- winter snow and ice storm events
- maintenance of sidewalks, roads, bridges, parks and facilities
- streetlight and traffic signals illuminated and in good repair
- recreational and library programs
- planning
- by-law enforcement

Governance and administrative costs are also part of the annual budget, as are amounts for future asset repair and replacement to ensure that facilities, roads, parks, vehicles etc. can be available for continued service to the community. Like personal or business savings accounts, amounts are set aside in reserve (savings) accounts to help reduce or avoid debt principal and interest costs when large replacements such as buildings are necessary.

The operating budget also includes non-tax revenues such as facility rental fees, direct billing back to developers and other stakeholders, recreation program fees, planning fees, various fines, and penalties and interest on investments and bank balances. Every effort is made to maximize revenues received for specific services to lessen the tax burden on property owners. In June 2022, Council approved By-law 066-22 to establish new and amended fees and charges rates effective January 2023. The revenues from these new fees and rates have been incorporated into the 2023-2024 proposed budgets. The amount needed from property taxation is then calculated by using the proposed costs, less the expected non-tax revenues.

Property Reassessments/Assessment Growth

Every four years the Municipal Property Assessment Corporation (MPAC) looks at all properties and reassesses them for taxation purposes considering recent sales information and other factors that impact their value. The most recent reassessment occurred in 2016 with the new values coming into effect for the 2017 tax year to be phased in equally over a four-year period.

An update to assessment values was originally planned for 2020, however, due to the COVID-19 pandemic, the Ontario Government announced that the 2020 Assessment Update has been postponed. As part of the Ontario Government's *Ontario Economic Outlook and Fiscal Review*, the Province has decided to postpone a province-wide property assessment update once again due to the pandemic. Property assessments for the 2022 and 2023 property tax years will continue to be based on January 1, 2016 current values (i.e. the same valuation date in use for the 2021 taxation year).

Council and taxpayers are reminded that reassessment does not generate additional tax revenue for the Town, as tax rates are adjusted to collect the same amount of property tax revenue. Reassessment can however result in a decrease or increase to a property tax bill if the assessed value of the property is less or more than the average property value increase. There is a video titled "How Your Property Tax is Calculated" on the Town's website explaining this issue at: innisfil.ca/property-taxes-assessments/

The addition of assessment from previously undeveloped properties or expansion and redevelopment of existing properties has the opportunity of creating additional tax revenues for the Town but comes with additional costs. New roads, parks, streetlights, and other operational expenditures increase the budget dollar needs of the municipality that must be factored into tax rates for new and existing properties.

Assessment growth is primarily driven from new residential, commercial and industrial development. Properties are typically assessed within 1.5 years of building permit issuance, and accordingly, it is the building permit activity of the previous 2 years that impacts assessment growth for the taxation year. Assessment growth for 2023 is estimated to be 1.52% based on information provided by Municipal Property Assessment Corporation (MPAC). The forecasting of growth projections is dependent on many variables and difficult to predict for years beyond 2023. For purposes of the 2024 draft operating budget, staff have used 2.02% growth, however in keeping with the multi-year budget policy, the 2024 budget will be revisited in late 2023 with any necessary adjustments to growth projections at that time.

In developing the 2023-2024 Operating Budget many assumptions and estimates are used. The following table identifies some of those key assumptions.

Table 1: Operating Budget - Key Assumptions			
	2022 (Actual)	2023	2024
Town			
Capital Levy increase of the blended rate	0.50%	1.00%	1.00%
Assessment growth	1.14%	1.52%	2.02%
Police			
Operating budget increase	4.56%	6.75%	5.00%
County			
Operating budget increase (excludes growth)	2.00%	3.50%	3.40%

It is important to note that the Town has limited control over the Police and County budgets and no control over the Education tax rate impacts.

Budget Requests Not Included in Proposed Budget

As indicated previously, staff considered numerous options in delivering a budget that efficiently and effectively delivered services to the community, while mitigating tax increases. Operating budget submissions from service areas were significant, and through an extensive review process, staff made considerable reductions to what was submitted. A portion of the increased budget requests was for additional staffing to maintain existing service levels. In the past few years, there were savings in other areas of the budget, such as vacant positions that enabled staff to deliver services that were not budgeted for. Staff do not anticipate that these savings will continue to the extent it has over the past few years, and therefore have requested additional budget funds. The below table identifies the more significant reductions made through this process.



Further details related to the items listed below are provided in Appendix C.

Table 2: Budget Requests Not Included in Proposed Budget

#	Position/Initiative	Property Tax Impact			# of Positions	Service Bundle
		2023	2024 (Incremental change)	Total Base Budget Change		
1	Town Square Programming	\$17,000	\$0	\$17,000	-	Sports & Recreational Activities
2	Program Guide Printing & Advertising Revenue	32,000	5,000	37,000	-	Sports & Recreational Activities
3	Casual Facility Monitors	79,814	1,780	81,594	2	Facilities Management
4	Ditching	35,000	-	35,000	-	Transportation Network
5	Flood Control	33,300	-	33,300	-	Transportation Network
6	Gravel Resurfacing	156,000	-	156,000	-	Transportation Network
7	Shoulder Maintenance	10,000	-	10,000	-	Transportation Network
8	Guiderail Maintenance/Repair	67,000	-	67,000	-	Transportation Network
9	Parking Lot Line Painting	29,000	(11,500)	17,500	-	Facilities Management and Parks & Open Spaces

Table 2: Budget Requests Not Included in Proposed Budget

#	Position/Initiative	Property Tax Impact			# of Positions	Service Bundle
		2023	2024 (Incremental change)	Total Base Budget Change		
10	Slurry Seal	177,500	-	177,500	-	Transportation Network
11	Fire Boat	40,000	-	40,000	-	Fire Services
Total		\$676,614	(\$4,720)	\$671,894	2	
Impact to Town Tax Rate (Average Residential Property)		2.10%	(0.01%)			
Impact to Blended Tax Rate (Average Residential Property)		0.81%	(0.01%)			



ACTION: While the above items have not been included in the proposed 2023-2024 budget, Council could consider adding some or all these items into the proposed budget. Impacts to the blended rate if adding all items back into the budget are 0.81% in 2023 and (0.01%) in 2024.

Change Request – Service Level Enhancements

While a growing community generates additional tax revenue, it also requires additional resources to maintain existing services. For example, a new subdivision creates new tax revenue, but it also has more roads that need to be cleared and salted in the winter, which may require the hiring of additional staff or the purchase of more equipment. Part of the budget process required departments to evaluate the pressures that growth and enhanced service delivery levels are having on their operations. Many requests for additional resources were proposed by departments, however considering the significant budgetary impacts to the base budget due to inflation, budget corrections due to prior year budget cuts, and low assessment growth, staff are only recommending the following 2023 & 2024 Change Requests. Details of the below change requests can be found within the respective Service Business Plans.

Table 3: Recommended Change Requests

Position/Initiative	Property Tax Impact			Capital \$ Needs	Net FTE Impact	Primary Service Bundle
	2023	2024 (Incremental change)	Total Base Budget Change			
Capital Project Manager (convert from contract to full-time)	\$0	\$21,635	\$21,635	\$0	1	Engineering Services
Engineering Technologist (convert from contract to full-time)	(32,336)	(1,118)	(33,454)	-	1	Engineering Services
Deputy Chief Building Official CBO (fully funded from Building fees)	-	-	-	-	1	Building Permit & Inspection Services
Team Coordinator & Community Catalyst (convert from contract to full-time) (fully funded from Building fees)	-	-	-	-	1	Building Permit & Inspection Services
Culture & Events Specialist	58,059	28,354	86,413	15,000	1	Sports & Recreational Activities
Total	\$25,723	\$48,871	\$74,594	\$15,000	5	
Impact to Town Tax Rate (Average Residential Property)	0.08%	0.13%				
Impact to Blended Tax Rate (Average Residential Property)	0.03%	0.05%				



ACTION: While the above items have been included in the proposed 2023-2024 budget, Council could consider removing some or all these items from the proposed budget. Impacts to the blended rate in removing all items from the budget are (0.03%) in 2023 and (0.05%) in 2024.

The table below summarizes additional positions that were discussed during staff's review of the proposed budget, but because of budgetary impacts, were not advanced. They have not been included in the recommended Change Requests and are provided for consideration only if Council decides to add them to the proposed budget. If approved, the positions/programs would increase tax rates unless corresponding reductions were made elsewhere in the budget.

Table 4: Change Requests for Council Consideration

Position/Initiative	Property Tax Impact			Capital \$ Needs	Net FTE Impact	Primary Service Bundle
	2023	2024 (Incremental change)	Total Base Budget Change			
Mobility/Orbit Planner	\$48,460	\$1,262	\$49,722	\$3,100	1	Planning Services
Municipal Law Enforcement Officer	-	67,132	67,132	5,200	1	By-law Enforcement
Learning, Diversity & Inclusion Partner	117,272	2,863	120,135	3,100	1	People & Talent Management
Fire Administrator (unbudgeted contract to full-time)	86,171	2,058	88,229	-	1	Fire Protection
IT Data Analyst	-	90,182	90,182	3,100	1	Information Technology
Business Performance Specialist	91,751	47,762	139,513	3,100	1	Corporate Management
Bicycle Lanes	-	710,000	710,000	-	-	Transportation Network
Pavement Markings	107,150	-	107,150	-	-	Transportation Network
Town Square - 1 full-time operator - 2 year-round casuals - 2 students	211,554	4,837	216,391	-	3.68	Parks & Open Spaces
Total	\$662,358	\$926,096	\$1,588,454	\$17,600	9.68	
Impact to Town Tax Rate (Average Residential Property)	2.06%	2.50%				
Impact to Blended Tax Rate (Average Residential Property)	0.79%	0.99%				



ACTION: While the above items have not been included in the proposed 2023-2024 budget, Council could consider adding some or all these items to the proposed budget. Impacts to the blended rate in adding all items back into the budget are 0.79% in 2023 and 0.99% in 2024.

Capital Levy

On December 31, 2021, the Town-owned and operated \$498 million in physical assets, excluding land, used in the delivery of services to stakeholders of the Town. Depletion or “consumption” of those assets (depreciation for the accounting-minded readers) in 2021 was \$13 million. Physical municipal assets, similar to your personal vehicles, houses, and electronic devices, have a limited life span requiring ongoing maintenance to extend their lives but eventually, they need to be replaced or discarded/disposed of. Repairing and replacing assets is costly, requiring strategic planning and funding to ensure they can continue to be used in a cost-effective manner. The capital levy was implemented in 2011 as a means of addressing funding gaps and shortfalls in asset replacement in a sustainable manner and to initially reduce the reliance on non-tax revenues as the primary source of funds for capital replacement needs.

The Town currently receives approximately \$6.2M in unconditional revenues annually as a host municipality to one of Ontario Lottery and Gaming (OLG) Corporation's gaming sites. Prior to 2011, the property tax levy was only collecting \$500,000 towards the capital budget, and therefore the Town was relying on the OLG funds to supplement the financial needs of the replacement program. The sustainability of relying on revenues outside of the control of the municipality to replace aging assets was one of the key factors for Council at the time. Since 2011, the annual capital levy has grown to \$8,709,476, and while this is a significant amount, it still falls short of the \$13M annual depletion of assets as they age. Continuing with the annual capital levy and its compounding nature is critical for the Town in addressing this funding gap and reducing our reliance on the OLG revenues. The closure of Gateway Casino – Innisfil for several months during the pandemic highlighted the risks in relying on this revenue for our capital program and our need to continue with the annual increases to our capital levy.

Due to the profound impacts that COVID-19 was having on the community, the compounding increase of the capital levy was paused for 2021 and limited to a 0.5% increase for 2022. With the return to a “new normal” and recognizing the importance of continuing the annual compounding of the levy, the proposed budget for 2023-2024 is recommending that the 1% annual compounding increase be resumed.

It is important to note that the Provincial and Federal governments require all municipalities to have a minimum ten-year Asset Management Plan (AMP) to continue to qualify for their grant programs. These plans are required to be financially sustainable, and work is underway to ensure deadlines are met. These grants, specifically federal gas tax, are used to supplement the extensive road rehabilitation program that was severely lacking in the municipality prior to the capital levy implementation.

The annual Capital Levy contribution does not address the larger existing gap between the amount the Town should already have set aside compared to what is currently available. As of December 31, 2021, using the depleted cost of the asset when acquired and not the replacement cost, the existing reserve deficiency is approximately \$138M. The work to refine the Asset Management Plan is ongoing and is an integral component of long-term financial planning initiatives for future budget considerations. This challenge is one that all municipalities face as they begin to budget more comprehensively and appropriately for replacement, repair and maintenance of their tangible capital assets.

Service Partners

South Simcoe Police Service

The Towns of Bradford West Gwillimbury (BWG) and Innisfil jointly own South Simcoe Police Service. The Bradford West Gwillimbury/Innisfil Police Services Board (Board) approved their 2023 Operating and Capital Budget estimates at their November 23, 2022 meeting. The Board's operating budget of \$23,662,467 reflects a 6.75% increase from 2022, along with a 2023 capital budget of \$1,007,849. Innisfil's share of the operating budget is estimated to be 52.56% or \$12,436,351. The capital budget is shared 50/50 between BWG and Innisfil. As the Board does not prepare a two-year budget, staff have estimated a 5% increase in the operating budget for 2024 and included an estimate for capital based on the capital plan contained in the Board's 2022 budget. The Board will be seeking Council approval of the 2023 Operating and Capital Budget in January 2023.

Innisfil ideaLAB & Library

The Library Board met on November 21, 2022 and recommended that the proposed operating and capital budget be forwarded to Council for approval. The Library's proposed operating budget of \$3,697,531 reflects a 4.1% increase from 2022, and the estimated 2024 budget of \$3,833,334, is a 3.7% increase. Subject to Council approval of the proposed capital program, there will also be operating budget implications that would be required to be included of \$6,000 in 2023 and \$6,090 in 2024. The proposed capital budget is \$350,915 for 2023 and \$251,666 for 2024. Further details of the Library's budget can be found in the Library Programming & Service business plan.

The Library identified the following additional positions that were not included in the recommended budget, but are presented for Council's consideration. If approved, the positions would increase tax rates as noted below, unless the corresponding reduction were made elsewhere in the budget.

Table 5: Library Change Requests for Council Consideration

Position/Initiative	Property Tax Impact			Capital \$ Needs	Net FTE Impact	Primary Service Bundle
	2023	2024 (Incremental change)	Total Base Budget Change			
Senior Services Librarian	\$0	\$111,445	\$111,445	\$0	1	Library Programming & Services
Full-time Community Librarian, Equity, Diversity & Inclusion	82,607	28,838	111,445	-	1	Library Programming & Services
Two part-time Library Services Assistants (LSA)	38,286	64,052	102,338	-	1.42	Library Programming & Services
Total	\$120,893	\$204,335	\$325,228	\$0	3.42	
Impact to Town Tax Rate (Average Residential Property)	0.38%	0.55%				
Impact to Blended Tax Rate (Average Residential Property)	0.14%	0.22%				



ACTION: While the above items have not been included in the proposed 2023-2024 budget, Council could consider adding some or all these items to the proposed budget. Impacts to the blended rate in adding all items back into the budget are 0.14% in 2023 and 0.22% in 2024.

Property Tax Levy

After considering the various factors that impact the Town's operating budget, and following an extensive review process, staff are recommending the following property tax levy requirements. The table below provides a summary of the change in the proposed 2023 & 2024 budget increase, of \$3,856,908 and \$3,708,106 respectively (year-to-year comparison, Town portion only).

Budget Item Description	2023 Impact \$	2024 Impact \$
Operating and Capital Levy from previous year	\$40,492,074	\$44,348,982
Change in Salaries & Benefits	2,115,578	1,437,553
Change in Expenditures (excl. Salaries & Benefits)	416,313	424,706
Change in Reserve & Reserve Funds	(145,762)	362,284
Change in Revenues	(502,893)	(536,965)
Increase in Library Board budget	150,526	135,893
Increase in Conservation Authorities budget	13,973	18,729
Recommended Change Requests (Table 3)	25,723	48,871
*Operating Impacts from 2023 & 2024 Proposed Capital Budget	366,451	292,036
Town Services increase	2,439,908	2,183,106
Capital Levy increase	1,417,000	1,525,000
Total Town Property Tax Levy	\$44,348,982	\$48,057,088

* Subject to Council approval of the proposed capital program, there will also be operating budget implications that would be required to be included in the respective year's final approved budgets.



For further details and notes regarding the changes presented above, please refer to Appendix B.

The effect of the proposed net Town budget, including recommended service enhancements and service level reductions, is a blended rate increase of 4.93% in 2023 and 4.16% in 2024. Based on these rates, the average residential property tax bill would be as follows:

Table 7: Tax Impact on Average Residential Home					
Proposed Town Base Budget	2022	2023	2022-2023 % Change	2024	2023-2024 % Change
Avg. Residential Assessment	\$446,363	\$446,363		\$446,363	
Town Services	\$1,595.69	\$1,690.65	5.95%	\$1,761.66	4.20%
Police	595.01	618.22	3.90%	638.63	3.30%
County	1,245.42	1,289.07	3.50%	1,332.85	3.40%
Education	682.94	682.94	0.00%	682.94	0.00%
Total Property Tax Bill	\$4,119.06	\$4,280.88	3.93%	\$4,416.08	3.16%
Capital Levy	437.27	500.27	1.00%	563.81	1.00%
Year-Over-Year % Change	\$4,556.33	\$4,781.15	4.93%	\$4,979.89	4.16%
Year-Over-Year \$ Change		\$224.82		\$198.74	



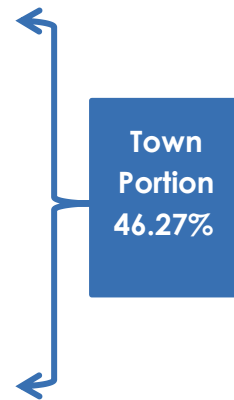
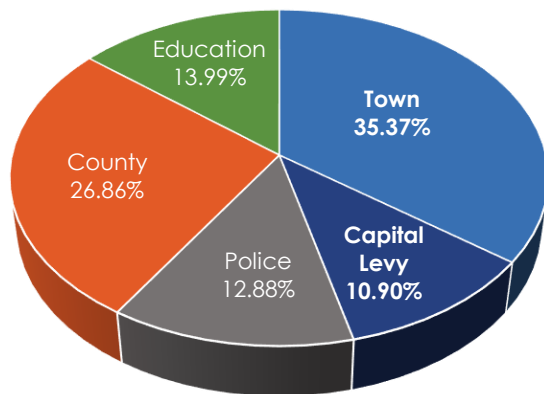
To see how Innisfil's average residential assessment compares to the averages in our geographic region, please refer to Appendix D to view comparison data from BMA Management Consulting Inc.

Allocation of Property Tax Bill

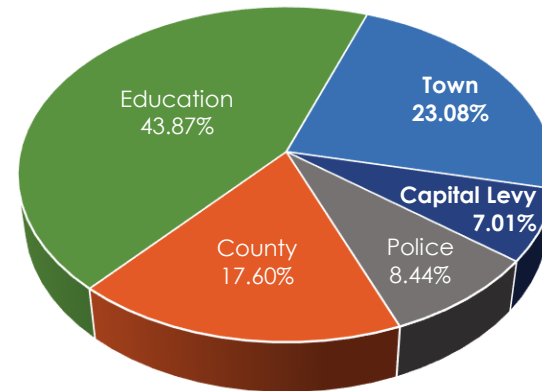
The property tax bill may be paid to the Town of Innisfil, but only \$0.46 of every residential tax dollar, and \$0.30 of every commercial tax dollar, stays within the Town to provide all programs and services to our residents. The remainder gets allocated to the County, Education and Police Services. Council has direct authority over the Innisfil portion of the tax bill and limited to no authority over the remaining portions. The Town retains approximately \$2,258 of the average (2023-2024) \$4,880 annual tax bill.

The pie charts below present the percentage split for the average residential and commercial tax bill. They also show that commercial taxes contribute a larger portion towards Education.

Average Residential Tax Bill



Average Commercial Tax Bill



Summary of Tax Operating Budget Expenses and Revenues

Where the Money Comes From

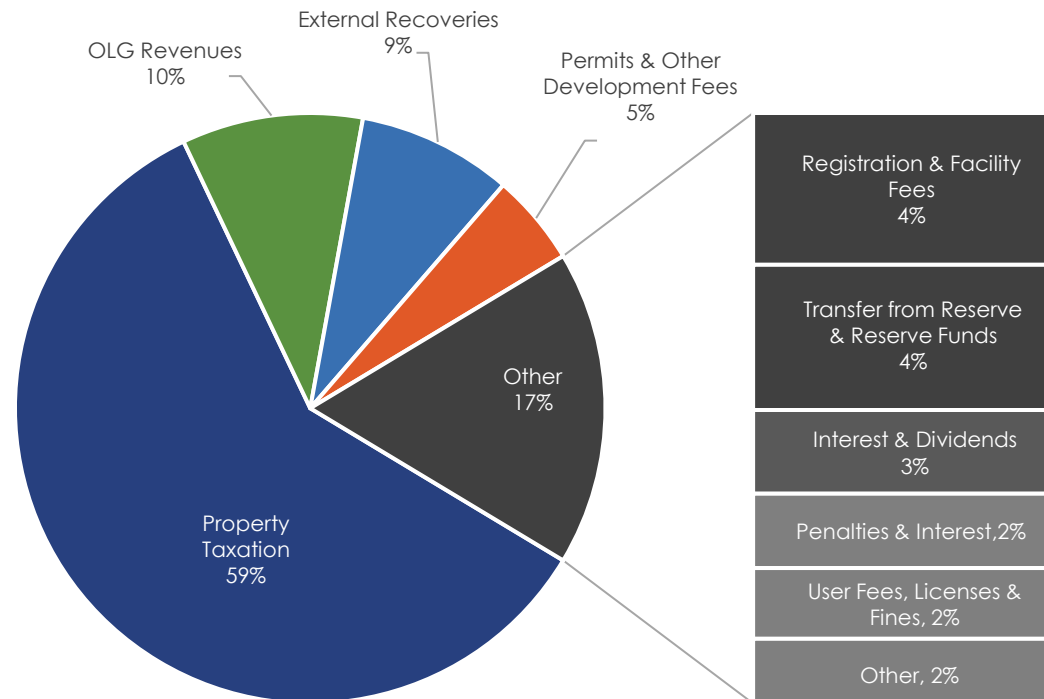
This chart illustrates the sources of revenues included in the Town budget and the percentage they represent.

Note: Town purposes only, excludes funds collected for 1% Capital Levy.



For further descriptions of each source of revenue, please refer to the Glossary in Appendix G.

It should be noted that, unlike other municipalities, Water and Wastewater revenues are not part of the Town's operating budget and conversely neither are expenses related to these services. The Town created InnServices Utilities Inc. in 2016 and transferred all financial and operational responsibilities to the wholly owned entity as a strategic initiative to address their significant need for capital infrastructure to service growth. No tax dollars are used to support the activities of InnServices and no dividends or other revenues flow to the Town. Council is still responsible for oversight as the sole shareholder of the company.



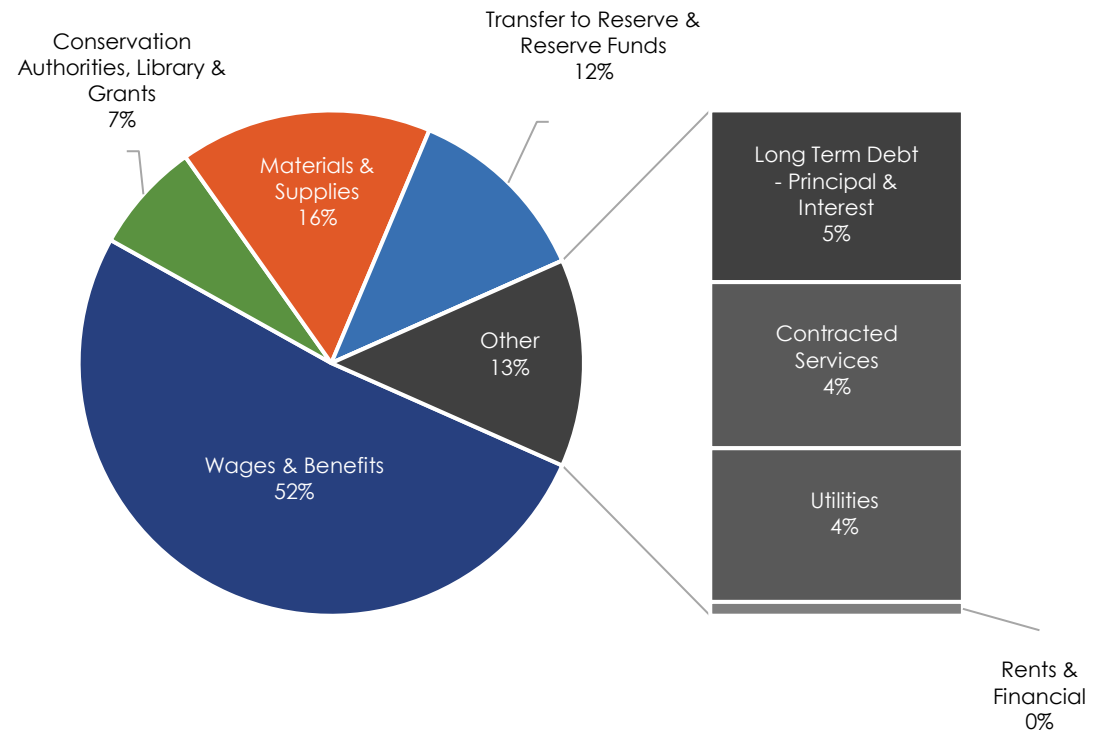
How the Money Is Spent

This chart shows how funds are expended or set aside for future purposes by expenditure type. Please note that the transfer to reserves includes OLG revenues.

Note: Town purposes only, excludes transfers to reserve fund (savings) for 1% Capital Levy.



For further descriptions of each expenditure category, please refer to the Glossary in Appendix G.



Capital Budget

2023 & 2024 Proposed Capital Budget and 2025 to 2032 Capital Forecast

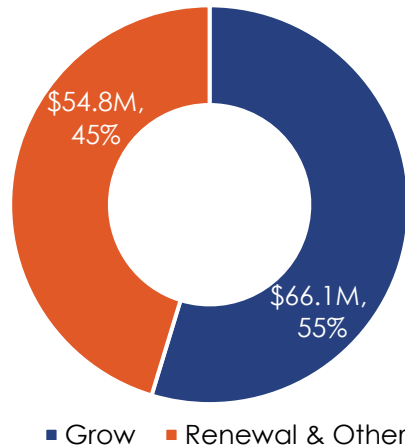
The two-year capital budget and eight-year forecast has been developed utilizing information contained within existing master plans, the development charges background study, asset management planning and other planning studies and input documents that guide the focus to where and when financial resources are needed. Inflation is always factored into the development of the 10-year capital budget, however given the rising inflation over the past year or so, the impacts of inflation are much more profound than in previous capital plans. As there are many estimates used in developing the 10-year capital plan it is important to note that costs for projects 2025 and beyond are subject to change as estimated factors such as inflation and project scope continue to be refined. While these amounts are subject to change, the 8-year forecast is a valuable tool in identifying timing of projects so that the Town can effectively plan for the estimated financial impacts. As staff continue to utilize more detailed asset management condition ratings, the timing of needs will become even more refined in future budgets, allowing better decisions to be made concerning the financial commitments.

The proposed 2023-2024 capital budget and 2025 to 2032 capital forecast classifies projects into two classifications:

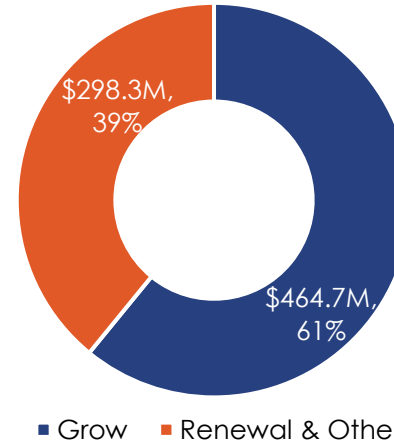
- **Asset Renewal & Other** – includes major lifecycle repairs and maintenance as well as replacement of existing capital assets. It also includes new initiatives that are not eligible to be funded from development charges.
- **Growth** – addresses increased demands and service levels required by new growth and expansion, funded primarily from development charges.

The charts below summarize the combined total 2023-2024 proposed capital budget in the amount of \$120.9 million, and the 2025 to 2032 forecasted capital budget in the amount of \$763 million.

2023 & 2024 Proposed Capital Budget by Project Type



2025 - 2032 Proposed Capital Budget



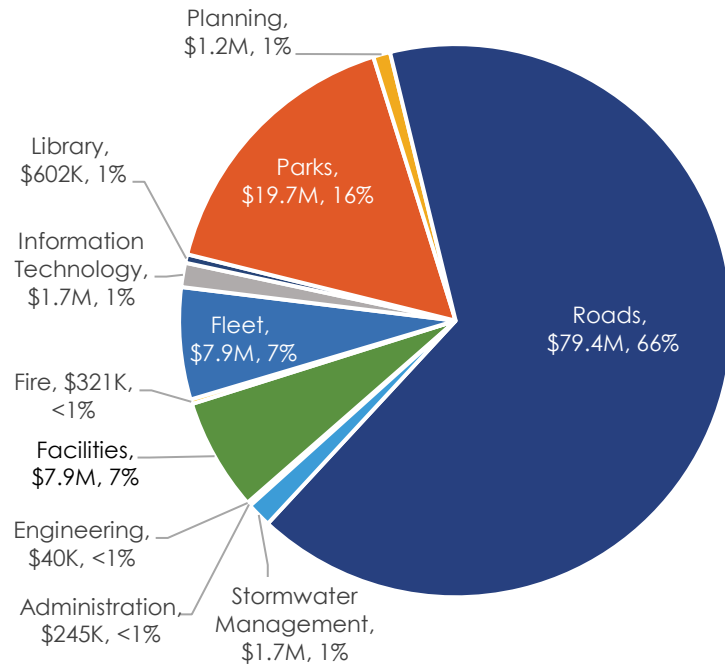
*Above information excludes capital requests from South Simcoe Police

Table 8: Capital Budget by Expenditure Classification

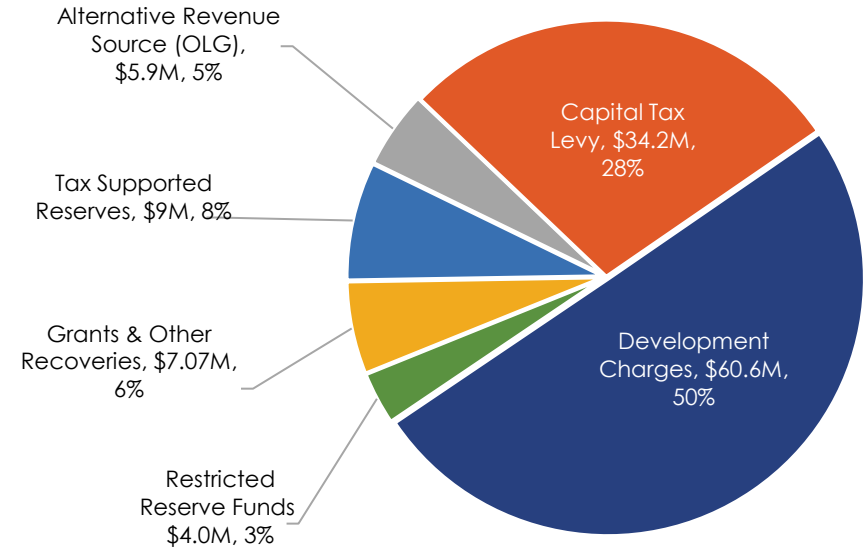
Classification	Proposed 2023	Proposed 2024	Total 2023 & 2024	Forecast 2025-2032	Total 2023-2032
Growth	43,795,132	22,348,869	66,144,001	464,672,284	\$530,816,285
Asset Renewal & Other	24,145,312	30,625,846	54,771,158	298,303,934	\$353,075,092
Total	\$67,940,444	\$52,974,715	\$120,915,159	\$762,976,218	\$883,891,377

The charts below demonstrate the breakdown of project type and sources of for the 2023-2024 proposed capital budget.

2023 & 2024 Proposed Capital Budget by Project Type



2023 & 2024 Proposed Capital Budget by Funding Source



For further descriptions of the capital project types and the capital budget funding, please refer to the Glossary in Appendix G.

The table below summarizes the Proposed Capital Budget by Service Areas. For a detailed list of capital projects/initiatives within each service area, please refer to the Service Business Plan section of the budget book.

Table 9: Proposed Capital Budget by Service Area

Service Area	Proposed 2023	Proposed 2024	Total 2023 & 2024	Forecast 2025-2032	Total 2023-2032
Corporate Management	\$75,000	\$55,000	\$130,000	\$140,000	\$270,000
Council & Committee Services	25,000	25,000	50,000	50,000	100,000
Engineering Services	58,874,289	42,834,776	101,709,065	667,057,835	768,766,900
Facilities Management	2,150,000	1,452,000	3,602,000	6,400,000	10,002,000
Financial Management	-	-	-	372,000	372,000
Fire Protection	983,800	1,599,034	2,582,834	28,622,737	31,205,571
Fleet Management	2,829,600	3,165,000	5,994,600	17,936,350	23,930,950
Information Technology	965,000	750,000	1,715,000	8,110,000	9,825,000
Innisfil Transit	30,000	300,000	330,000	600,000	930,000
Library Programming & Services	350,915	251,666	602,581	21,170,195	21,772,776
Parks & Open Spaces	60,000	1,270,600	1,330,600	2,092,378	3,422,978
People & Talent Management	65,000	-	65,000	-	65,000
Planning Services	640,000	363,104	1,003,104	2,599,008	3,602,112
Stormwater Management	541,840	868,535	1,410,375	7,825,715	9,236,090
Transportation Network	350,000	40,000	390,000	-	390,000
Total	\$67,940,444	\$52,974,715	\$120,915,159	\$762,976,218	\$883,891,377

Capital Reserves

Reserves are “savings”; funds that are not required for current purposes and get set aside for future use. Some are externally restricted under provincial statute, such as the Development Charges Act, while other reserves are created by Council for a specified future use and tend to be used for asset renewal projects.

Development Charges (DC) fees collected on new construction, are a significant revenue source for the Town. These funds are restricted in use through provincial legislation and can be used solely for the purpose of growth-driven capital projects, such as new vehicles required for operational activities, facilities needed to accommodate various services throughout the Town, new parks and amenities, and various growth studies. These funds must be reported annually on how they were used.

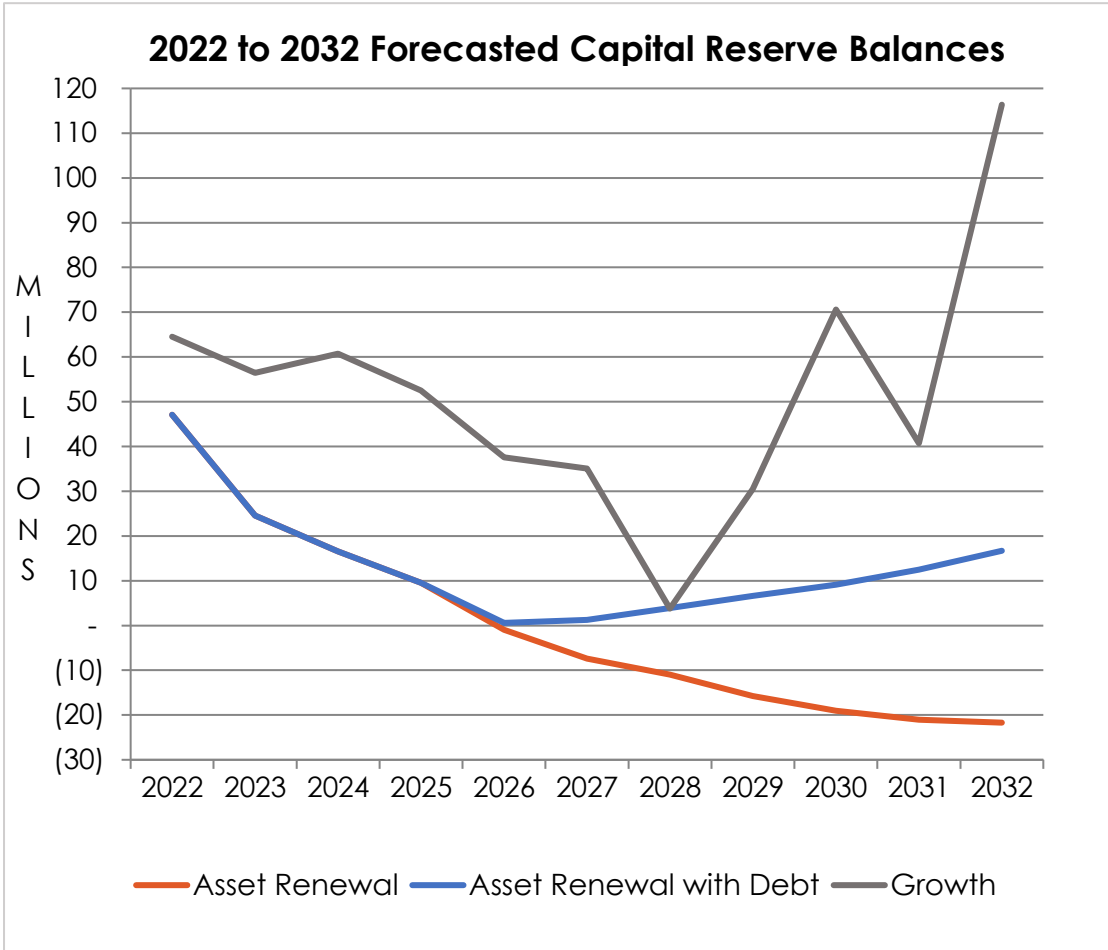
The maintenance and monitoring of reserves is an important component of effective financial planning. Reserve revenues are forecasted using the following information:

- Projected new housing is used as a basis of calculating revenues to be collected through development charges. Growth projections were discussed and confirmed with planning and development engineering staff.
- Anticipated amounts to be received from Ontario Lottery Gaming revenues, Federal Gas Tax and Ontario Community Infrastructure Fund (OCIF) are incorporated into forecasted balances.
- Interest income to be earned on the above reserves is estimated and incorporated into forecasted balances.
- Planned contributions from taxation including the 1% blended rate capital levy are incorporated as well.

Using the estimated revenues and forecasted capital and operating uses, staff have projected the capital reserve balances. This is used to determine the affordability of the proposed capital program and to identify where long-term debt or other financing opportunities may be necessary.

The following chart provides a forecast of the reserve balances on the basis of anticipated cash flows:

Table 10: Forecasted Reserve Balances					
Category	Reserves	2022 Opening Balance	2022 Projected Closing Balance	2023 Projected Closing Balance	2024 Projected Closing Balance
Growth	Development Charges	\$29,204,622	\$31,945,087	\$26,419,062	\$29,638,618
	Alternative Revenue Source (ARS)	20,111,903	23,865,220	21,174,279	22,991,913
	Cash in lieu of Parkland	4,233,674	4,451,459	4,476,613	4,698,018
	7/8 Line & Cash-in-lieu of Parking	4,061,513	4,223,519	4,369,637	3,375,881
Asset Renewal	Capital Reserve Fund	22,860,775	32,525,063	13,488,322	6,928,859
	Gas Tax	3,221,124	3,507,312	4,821,365	6,008,034
	Capital Reserves (Fleet, Facilities, Computer, etc.)	11,829,761	10,364,900	5,528,813	2,895,525
	Other	318,727	413,422	375,488	381,386
Total		\$95,842,099	\$111,295,982	\$80,653,579	\$76,918,234



The graph shows a potential shortfall in Asset Renewal funds in 2026, however it is important to note that the capital program in the forecasted years will continue to be refined as we further develop project scope and are able to better determine the impacts that inflation will have in these outer years.

Debt is a valuable tool that should be utilized in planning out the capital program, and as such, the Town could consider debt financing some asset renewal projects as the Town balances the need for infrastructure renewal projects, reserve building and debt levels.

As part of this work, strategies will be employed to smooth out the capital budget outlays to prevent large fluctuations in cash requirements that will optimize investment income and purposefully plan out our long-term borrowing requirements.

Significant projects planned over the next 10 years that will require funding from reserves is as follows:

Asset Renewal:

- Roads Rehabilitation Program (RDS349)
- Redevelopment/Replacement of Stroud Arena (PKS136) in 2026
- Replacement of the Lefroy Community Centre (PKS135) in 2029

Growth:

- Lefroy Library (LIB42) in 2026
- Mobility Orbit Square & Go Station Park (PKS406) 2026
- ideaLAB & Library in Stroud Site Planning & Design & Construction (LIB69) in 2028
- Fire Station #6 – Innisfil Heights (FIRE58) in 2025-2026
- Innisfil Beach Road and 20th Grade Separation Study, Design, and Construction (RDS338) in 2028
- 20th Sideroad (Bypass of IBR and Metrolinx Intersection) - Leslie Drive to South of Innisfil Beach Road (RDS248) in 2028

Long Term Debt

Outstanding existing debt as of December 31, 2021 (committed until 2030) will be \$15.9 million requiring annual principal and interest payments of approx. \$2.7M.

Council, in previous budget deliberations, approved long-term debt financing of the Big Bay Point Fire Station (FIRE8) and the South Innisfil Drain (RDS169) projects. The South Innisfil Drain project is funded from benefitting landowners, and these benefitting landowners will be given the opportunity to repay the Town over 10 years. Long-term debt will be issued for this project at an amount equal to the amount that benefitting landowners will repay to the Town. The committed debt associated with the Big Bay Point Fire Station project would be fully funded from development charge revenues. While Council did commit to debt financing this project, Town cash flow is sufficient such that no external debt is required, and therefore the Town will not require debt for this project.

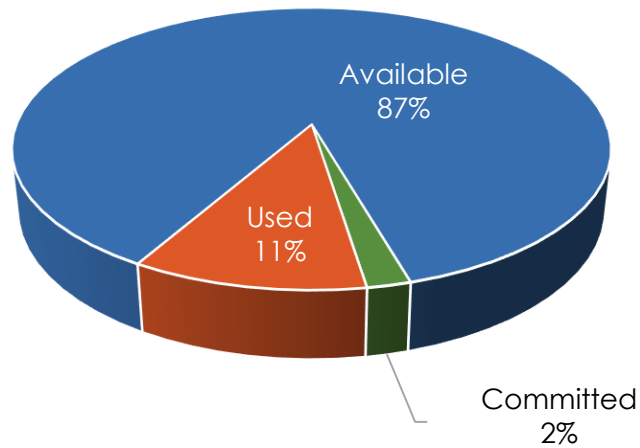
There is no new debt required for the 2023 & 2024 capital budget. The below table illustrates the outstanding and committed debt.

Table 11: Long-Term Debt			
Project	Committed Debt	Existing Debt	Total Debt
Cookstown Library	\$0	\$1,130,500	\$1,130,500
Police Building	-	1,130,500	1,130,500
Town Hall	-	4,815,250	4,815,250
Innisfil Recreation Centre	-	8,398,000	8,398,000
Streetlighting loan due to Innterprises Inc.	-	463,514	463,514
		15,937,764	15,937,764
Projects in Progress: South Innisfil Drain	2,987,409	-	2,903,201
	\$2,987,409	\$15,937,764	\$18,840,965
Remaining Debt Capacity - (20 years @ 5% interest)			
Town Policy (Maximum @ 20%)			\$128,545,639
Provincial Limit (Maximum @ 25%)			\$170,472,789

The Municipal Act, 2001 as amended provides the authority and imposes restrictions concerning a municipality's ability to issue debt, such that annual principal and interest payments cannot exceed 25% of "own source" revenues. The own source revenues exclude upper-level government grants, development charges (even if they are being used to service the debt), gains or losses on disposal of assets and revenues from other municipalities. The Town has further defined that its maximum debt repayment limit (ARL) will not exceed 20% of the Town's own source revenues in order to maintain up to 5% flexibility to address emergency issues. The remaining debt capacity noted in the above table illustrates the Town's debt capacity at 20% and 25%.

The chart below depicts the Town's debt capacity based on the Town's debt policy limit of 20% of its own source revenues. The Town has 87% of its debt capacity remaining, 11% of the debt capacity has been used and represents the existing debt noted in the above table. The remaining 2% represents debt that has been committed but not issued. Should debt not be required for the "committed" debt project, the Town's available debt capacity would increase.

Debt Capacity Per Town Policy



Managing Budget Risks

With any financial forecast or projection, there are many factors that are unknown or assumed when building a budget. The budget is developed using best estimates and information known at the time, and therefore there are risks that must be considered, such as legislative/policy-related changes, unplanned expenditures, emergency purchases, economic changes such as inflation, etc. Managing these risks is key to prudent financial management, and as such, the Town has several tools and processes to assist in mitigating the impacts.

Town staff closely monitor the budgeted revenues and expenditures, and in the event that revenues such as user fees or development charge revenues are less than budgeted, or costs are higher than expected due to inflation and market supply issues, action is taken to mitigate the impacts of this on the Town's financial position. In terms of operating-related revenues or expenditures, staff will employ cost mitigating strategies where appropriate. This could include shifting resources between service areas, pivoting to new service delivery models, or reducing service levels. In the event of an overall operating deficit at year-end, the Town can utilize savings set aside in the Property Tax Rate Stabilization Reserve.

The Property Tax Rate Stabilization Reserve (PTRS) is intended to assist the Town in managing unexpected in-year fluctuations. The PTRS reserve is in place to fund operating deficits or can be used to fund one-time, non-recurring expenditures contained within the operating budget. Additionally, emergency-related purchases and Council in-year changes to the operating budget can be funded from the PTRS reserve. The PTRS reserve is maintained at a minimum of 5% and a maximum of 10% of the budgeted expenditures net of transfers to other reserves. As of December 31, 2021, there is \$4.6M in the PTRS reserve, which represents approximately 8% of 2021 budgeted expenditures.

Risks related to capital revenues, such as Development Charges and OLG gaming revenues are also closely monitored. The Town prepares a 10-year capital forecast to promote longer-term planning of capital projects and the revenues available to fund the program. When there are changes to the forecasted revenues, staff evaluate and adjust as required. This adjustment could include the pausing or deferring of capital projects, however, this may result in important projects not moving forward as expected. The recent changes to the Development Charges Act (Bill 23) demonstrate risk for the Town as the Town has no control over the legislative changes and must pivot and adjust to the new framework. While the specific impacts of Bill 23 on the Town's DC revenues have not been quantified yet, the information received to date suggests that the impacts will be significant. As more information becomes available, staff will work to identify the impacts and report back to Council.

Conclusion

The Community Strategic Plan, along with the Community Needs Assessment and various other Council-approved master plans and strategic documents have been used to guide the formulation of the operating and capital budget. The budget has been developed during a time of unprecedented financial challenges, and with this comes difficult decisions as we look to balance service delivery and the needs of the community, with an affordable and financially sustainable budget.

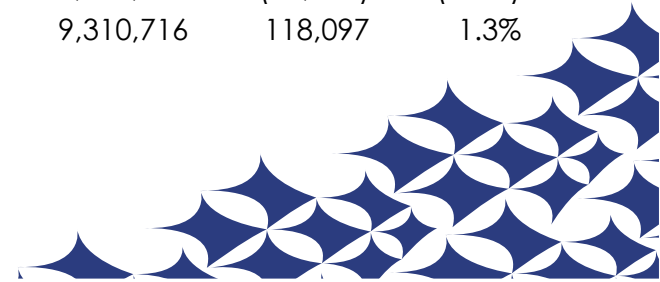
The two-year service-based budget is intended to provide better information on the services and their related cost, enhanced planning for strategic and ongoing initiatives, and more certainty to the taxpayer for property tax rates. Financial stability continues to be an important goal of the community and the budget is an important tool for staff and Council in achieving this objective by being able to forecast impacts of changing economic environments to respond as appropriate.

In summary, the Town of Innisfil strives to provide services and amenities in a sustainable and innovative manner. Care and consideration have been given to ensure a balance between delivering quality services and managing the pressures of growth while striving to maintain affordability and quality of life for taxpayers and residents of Innisfil.



2023 & 2024 Proposed Operating Budget by Revenue & Expenditures

	2022 Approved Budget	2023 Proposed Budget	2023 Year to Year \$ Change	2023 Year to Year % Change	2024 Proposed Budget	2024 Year to Year \$ Change	2024 Year to Year % Change
Revenues							
Registration & Facility Fees	(\$2,800,009)	(\$2,753,711)	\$46,298	(1.7%)	(\$2,783,076)	(\$29,365)	1.1%
Permits & Other Development Fees	(2,958,810)	(2,986,095)	(27,285)	0.9%	(3,292,087)	(305,992)	10.2%
User Fees, Licences and Fines	(1,371,906)	(1,241,402)	130,504	(9.5%)	(1,339,345)	(97,943)	7.9%
Penalties & Interest	(1,246,000)	(1,316,000)	(70,000)	5.6%	(1,396,000)	(80,000)	6.1%
Interest & Dividends	(559,271)	(1,548,038)	(988,767)	176.8%	(1,505,355)	42,683	(2.8%)
Ontario Lottery Gaming (OLG) Revenues	(4,650,000)	(6,200,000)	(1,550,000)	33.3%	(6,200,000)	-	0.0%
External Recoveries	(5,251,671)	(5,179,277)	72,394	(1.4%)	(5,294,438)	(115,161)	2.2%
Other	(998,592)	(1,169,220)	(170,628)	17.1%	(1,189,428)	(20,208)	1.7%
Property Taxation	(2,137,713)	(1,726,681)	411,032	(19.2%)	(1,737,118)	(10,437)	0.6%
Transfer from Reserve & Reserve Funds	(3,645,856)	(2,631,539)	1,014,317	(27.8%)	(2,329,870)	301,669	(11.5%)
Total Revenues	(25,619,828)	(26,751,963)	(1,132,135)	4.4%	(27,066,717)	(314,754)	1.2%
Expenditures							
Wages & Benefits	29,027,947	31,143,527	2,115,580	7.3%	32,581,080	1,437,553	4.6%
Materials & Supplies	7,436,496	9,342,445	1,905,949	25.6%	9,778,148	435,703	4.7%
Utilities	2,397,750	2,491,551	93,801	3.9%	2,557,436	65,885	2.6%
Contracted Services	4,405,470	2,704,166	(1,701,304)	(38.6%)	2,754,375	50,209	1.9%
Rents & Financial	184,200	222,654	38,454	20.9%	230,154	7,500	3.4%
Long Term Debt - Principal & Interest	4,144,347	2,860,179	(1,284,168)	(31.0%)	2,780,842	(79,337)	(2.8%)
Transfer to Reserve & Reserve Funds	8,096,024	9,192,619	1,096,595	13.5%	9,310,716	118,097	1.3%



	2022		2023		2024		
	Approved Budget	Proposed Budget	Year to Year \$ Change	Year to Year % Change	Proposed Budget	Year to Year \$ Change	Year to Year % Change
Conservation Authorities, Library & Grants	4,194,782	4,359,284	164,502	3.9%	4,513,906	154,622	3.5%
Internal Recoveries/Transfers	(2,484,592)	(1,734,130)	750,462	(30.2%)	(1,767,409)	(33,279)	1.9%
Total Expenditures	57,402,424	60,582,295	3,179,871	5.5%	62,739,248	2,156,953	3.6%
Add: *Operating impacts from proposed capital budget	-	366,451	366,451	0.0%	658,487	292,036	79.7%
Add: Change Requests	-	25,723	25,723	0.0%	74,594	48,871	190.0%
Total Town Operating (Excluding Police & Capital Levy)	31,782,596	34,222,506	2,414,187	7.6%	36,405,612	2,497,860	7.3%
Add: Capital Levy	8,709,476	10,126,476	1,417,000	16.3%	11,651,476	1,525,000	15.1%
Total Town Operating (Excluding Police)	40,492,072	44,348,982	3,856,910	9.5%	48,057,088	3,708,106	8.4%
Add: **BWG/Innisfil Police Service Board	11,851,203	12,514,067	662,864	5.6%	13,197,651	683,584	5.5%
Total Operating Levy Requirement	\$52,343,275	\$56,863,049	\$4,519,774	8.6%	\$61,254,739	\$4,391,690	7.7%

Note: *Operating impacts from approved 2022 capital have been incorporated into operating expenditures above

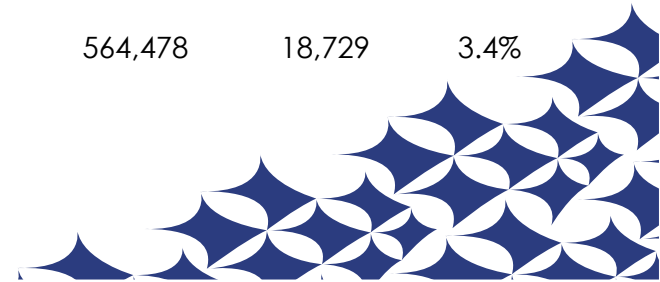
**Town staff estimates





2023 & 2024 Proposed Operating Budget by Service

	2022 Approved Budget	2023 Proposed Budget	2023 Year to Year \$ Change	2023 Year to Year % Change	2024 Proposed Budget	2024 Year to Year \$ Change	2024 Year to Year % Change
A Safe Town							
By-Law Enforcement	\$410,280	\$547,703	\$137,423	33.5%	\$525,799	(\$21,904)	(4.0%)
Fire Protection	7,709,526	8,089,158	379,632	4.9%	8,315,724	226,566	2.8%
Police Services	11,851,203	12,514,067	662,864	5.6%	13,197,651	683,584	5.5%
A Growing Town							
Building Permit & Inspection Services	-	-	-	0.0%	-	-	0.0%
Economic Development	1,406,818	1,189,276	(217,542)	(15.5%)	1,284,024	94,748	8.0%
Engineering Services	182,058	95,518	(86,540)	(47.5%)	164,442	68,924	72.2%
Planning Services	337,584	351,347	13,763	4.1%	408,507	57,160	16.3%
A Connected Town							
Citizen Requests & Services	464,578	490,073	25,495	5.5%	500,909	10,836	2.2%
Communications & Community Engagement	666,191	701,816	35,625	5.3%	743,225	41,409	5.9%
Council & Committee Services	479,936	535,732	55,796	11.6%	630,299	94,567	17.7%
Customer Services	639,187	671,116	31,929	5.0%	701,237	30,121	4.5%
Health & Wellness	253,269	248,715	(4,554)	(1.8%)	259,786	11,071	4.5%
Innisfil Transit	406,312	328,528	(77,784)	(19.1%)	329,979	1,451	0.4%
Library Programming & Services	3,553,002	3,703,531	150,529	4.2%	3,839,424	135,893	3.7%
Sports & Recreational Activities	554,481	674,822	120,341	21.7%	741,627	66,805	9.9%
A Sustainable Town							
Conservation Authority	531,776	545,749	13,973	2.6%	564,478	18,729	3.4%



	2022	2023		2024			
	Approved Budget	Proposed Budget	Year to Year \$ Change	Year to Year % Change	Proposed Budget	Year to Year \$ Change	Year to Year % Change
Facilities Management	3,416,443	3,533,665	117,222	3.4%	3,663,218	129,553	3.7%
Parks & Open Spaces	1,649,219	2,649,228	1,000,009	60.6%	2,781,108	131,880	5.0%
Stormwater Management	874,322	703,310	(171,012)	(19.6%)	744,123	40,813	5.8%
Transportation Network	4,996,277	5,401,670	405,393	8.1%	5,611,388	209,718	3.9%
A Managed Town							
Corporate Finance	6,125,315	6,917,958	792,643	12.9%	8,794,010	1,876,052	27.1%
Corporate Legal Advice & Support	805,608	954,392	148,784	18.5%	978,037	23,645	2.5%
Corporate Management	1,173,569	1,243,735	70,166	6.0%	1,212,997	(30,738)	(2.5%)
Financial Management	1,492,443	1,749,333	256,890	17.2%	1,843,723	94,390	5.4%
Fleet Management	197,317	601,509	404,192	204.8%	668,995	67,486	11.2%
Information Technology	1,241,882	1,472,766	230,884	18.6%	1,759,670	286,904	19.5%
People & Talent Management	924,679	948,332	23,653	2.6%	990,359	42,027	4.4%
Total Operating Budget	\$52,343,275	\$56,863,049	\$4,519,774	8.6%	\$61,254,739	\$4,391,690	7.7%



Building the Budget: Processes & Guiding Principles

The development of the Town's 2023-2024 Budget is an extensive process and there are various inputs, including Council-approved strategies, plans and policies that inform the budget.

Strategic Plans: Guiding and Transforming

The Town's Community Strategic Plan, Innovative Innisfil 2030, approved by Council on October 23, 2019, sets the vision, mission, goals and objectives for the community and serves as a guide for planning and prioritization over the next 10 years.

Through workshops and surveys, Council and community priorities were identified and addressed in the Plan under three categories: Grow, Connect and Sustain.

Our Roadmap: Community Strategic Plan

Grow

The Town of Innisfil will collaboratively develop a thriving community that embraces a managed level of growth, actively engages residents, attracts and supports business and promotes economic prosperity.

- 1.1 Plan for and Manage Growth
- 1.2 Promote Economic Development
- 1.3 Improve Service Offerings

Connect

We will ensure that opportunities exist for residents, businesses and organizations to connect in all ways that are meaningful – physically, socially, culturally and digitally.

- 2.1 Develop Unified Town Identity
- 2.2 Enhance Movement of People
- 2.3 Enable Community Health, Wellness and Resilience
- 2.4 Enhance Civic Engagement
- 2.5 Facilitate Community Experiences

Sustain

We will fully embrace the principles of sustainability as we actively protect, maintain and enhance the environment, assets and amenities that our residents depend on.

- 3.1 Maintain and Protect Existing Infrastructure
- 3.2 Promote Environmental Stability
- 3.3 Ensure Financial Stability



In response to the COVID-19 pandemic, the Town initiated a Community Needs Assessment, which brought community partners together to gain a collective understanding of the community's needs in the immediate, intermediate, and long term. The information collected was considered by Council and on October 14, 2020, Council reaffirmed the vision, mission and goals of the Plan and approved a minor change to the objectives to ensure that the Plan would continue to serve as an effective guide.

In 2023, with the newly-elected Council, the Town plans to work with Council to review the needs of the community and understand their priorities. These will then be reflected in a refreshed Plan that will serve to guide the Town throughout the next four years and beyond.

Consistent with previous budgets, the 2023-2024 proposed budget is informed not only by a comprehensive environmental scan (economic, political, legislative, regulatory, environmental, regional, social, technological, etc. review and those impacts on the municipality), but by multiple local inputs, starting with the Community Strategic Plan and including various other master plans and strategies approved by Council and formed through significant community consultation:

- Long-term Financial Plan
- Community Health & Wellness Strategy: Our Health
- Community Needs Assessment (2020)
- Culture Master Plan
- Development Charges Background Study
- Fire Master Plan
- Our Place Official Plan
- Parks & Recreation Master Plans
- Stormwater Management Master Plan
- Trails Master Plan
- Tourism Destination Master Plan
- Transportation Master Plan
- IT/Digital Strategy

Multi-Year Planning & Budgeting

The Government Finance Officers Association (GFOA) and other organizations recommend the development of a multi-year budget as an effective tool for ensuring financial sustainability. A good budget process incorporates a long-term perspective, is aligned with the organization's strategic plans and focuses decisions on results and outcomes. A multi-year budget assists in identifying future opportunities and challenges; therefore, the Town can be more proactive in capitalizing on opportunities, and mitigating challenges. It also provides Council and staff

with a better understanding of the financial implications of decisions. The benefits of multi-year budgeting are enormous and increasingly municipalities are moving towards this approach.

The Town adopted its Multi-Year Budgeting Policy (CP.03.16) in 2016. This multi-year process advances Innisfil's financial stability, flexibility and future planning. The administrative time savings achieved and the ability to plan over more than one calendar year have proved to be invaluable in maintaining staffing levels with a focus on external service delivery initiatives while advancing strategic items effectively. The added value of having two-year capital budgets allows staff to pre-plan for tendering opportunities knowing that the budget is already approved in the subsequent year. Ideally, this provides an advantage over competing municipalities in obtaining favourable pricing on contracts and ensuring the contractors are on-site early in the construction season.

While the intent of the multi-year budget is to adhere to the business plans and budgets, there is an adjustment process that provides an opportunity to fine-tune the budget when warranted. The annual adjustment and reporting process will occur late in the calendar year of the current budget or early in the next year to allow for adjustments, if required, to the business plans and budget for the following year. Adjustments can be made for the following circumstances:

1. Legislative or regulatory required changes
2. Unforeseen changes to economic forecasts affecting costs, service demand or revenue projections
3. Adjustments to the operating budget for impacts related to capital projects
4. Council-directed changes



Further information related to the plans and policies used to shape the budget can be found in Appendix F or on the Town's website at innisfil.ca/budget.

Our Budgeting Process

Formulating a proposed two-year operating budget, a two-year capital budget and an eight-year capital forecast is a significant undertaking. Work commenced the beginning of 2022 with a work plan for how the budget would be developed with timelines, targets and expectations defined.

A fiscal scan identified budgetary pressures made up of the following: managing growth, funding ongoing capital replacements, maintaining service levels, and increasing personnel costs. Consideration was given to the consumer price index of Canada and Ontario, fuel price projections and collective agreement negotiations. There were also still some significant lingering impacts of COVID-19 to consider. In addition to these budgetary pressures, cuts made during the 2021-2022 budget process resulted in existing budgets that are insufficient to deliver services, which is evident in the forecasted deficit for 2022 as noted in the Q3 2022 report to Council in November.

Typically, staff would go to Council with a recommended target increase for the operating budget, however since it was an election year, this step was not done, as it will be the new Council approving the 2023-2024 budget. While Council direction was not received, staff recognize the desire to deliver services efficiently and effectively to the community, while mitigating the need for significant tax increases. With this in mind, staff were directed to build their operating budgets on a status quo basis, which is defined as building a budget to deliver services at existing levels.

Service area budget submissions included adjustments for inflation, wage and benefit increases, decreased revenues due to lingering COVID-19 impacts, significant increases for insurance, budget corrections related to prior budget cuts, and increased costs related to asset management through the maintenance of assets and building capital reserves. Together, these financial impacts resulted in a significant increase to the Operating budget.

As a result, staff undertook an extensive process in identifying options to reduce the service area budget submissions with the goal of mitigating the overall tax rate increase. An extensive line-by-line review was done on the budget submissions, including how the budget requests aligned with the 2022 forecasted results. Through this process a significant amount was removed from the proposed budget, however there will likely be some impacts to service delivery as a result. The Steering Group (SG) members were tasked with reviewing the service area budget submissions and making final recommendations on the various operating items.






A similar approach was taken with the Capital Budget. The largest budgetary pressures for capital are inflation and financial resources for asset renewal projects. In the 2021-2022 budget, inflation impacts were forecasted at 5% per year, however those estimates have increased greatly for the 2023-2024 budget. For this 10-year capital

program, inflation factors used are: 15% for 2023, 10% for 2024-2025 and 5% for 2026-2032. Since it is very difficult to predict what the inflationary impacts will be for the next 10 years, it is important to know that staff will review and update the cost estimates for these outer years before seeking Council approval. Service area prepared budgets were reviewed by SG members based on strategic priorities and funding limitations of the 10-year capital program.

Below is a high-level overview of the budget process:



Your Guide to Your Services

Strategic Category	Safety 	Growth 	Connection 	Sustainability 	Management 
Services	By-law Enforcement	Building Permit & Inspection Services	Citizen Requests & Services	Conservation Authority	Corporate Finance
	Fire Protection	Economic Development	Communications & Community Engagement	Facilities Management	Corporate Legal Advice & Support
	Police Services	Engineering Services	Council & Committee Services	Parks & Open Spaces	Corporate Management
		Planning Services	Customer Service	Stormwater Management	Financial Management
			Health & Wellness	Transportation Network	Fleet Management
			Innisfil Transit		Information Technology
			Library Programming & Services		People & Talent Management
			Sports & Recreational Activities		

Part of our service-based budget is giving people the opportunity to take a closer look at the value of everything we do. We grouped all our services into categories that align with our Community Strategic Plan. Under each category is a detailed business plan that outlines the services being provided, the performance of each service, and the budget details pertaining to each service.



By-law Enforcement

Service Business Plan

Executive Sponsor: Director of Planning and Growth

Service Lead: Community Standards Leader



Our Services

The Community Standards team helps keep public and private property safe by encouraging awareness and compliance with municipal by-laws. Our efforts include enforcing parking and park by-laws to ensure our residents are first to enjoy our parks and other amenities. The by-laws we enforce cover a variety of provincial regulations including the *Municipal Act*, *Building Code Act*, *Planning Act* and *Dog Owners' Liability Act*.

Animal Control – We license dogs, manage dogs running at large (lost), and care for and shelter lost and abandoned dogs. We investigate predation claims from wild predators and domestic livestock control issues. We enforce the *Dog Owners' Liability Act* and work in conjunction with the Simcoe Muskoka District Health Unit when dog attacks occur.

Parking Enforcement – We ensure public safety in terms of parked vehicles on public roads, public property, and private property where agreements are in place and keep municipal roads clear for municipal operations.

Clean Communities & Building Maintenance – We ensure the ongoing upkeep of private yards as well as buildings and structures through public education, orders, remediation or removal, and court proceedings.

Zoning Enforcement – We ensure compliance with land use regulations throughout the Town and respond to allegations of non-compliance in the Town's Zoning and Community Planning Permit By-Law.

Other By-law Enforcement – We enforce the municipality's by-laws including Smoking, Business Licensing, Fence/ Pools, Burn Permits, Fireworks, Signs, Water Conservation, etc. Additional details are provided below:

Parks - We ensure posted rules and regulations under the Parks By-law are enforced within Innisfil Beach Park and parkettes throughout Innisfil. We maintain a seasonal presence, mostly in the summer months.

Noise - We ensure community standards are upheld relative to the time of day, location, and intensity of noise production.

Community Planning By-law – We ensure the use of land, character, and location of buildings and structures for the promotion of ecologically sound and safe development along the Lake Simcoe shoreline.

Site Alteration/ Drainage - We ensure removing/importing of fill and site alteration is done with approved material. We confirm surface water drainage is addressed to mitigate potential property damage and adverse drainage patterns.



Measuring Work & Performance

Performance Measure	Actual			Projected		
	2019	2020	2021	2022	2023	2024
# of complaint cases opened*	1,966	2,932**	2,953	3,000	3,000	3,000
Avg # of days to close a case	20	18.4	11.5	20	20	20
% of cases closed within the year	96%	96%	96%	96%	96%	96%

Note: * Types of complaint cases include parking, noise, clean communities, fence, building maintenance, and other

** Large increase in the number of complaints attributed to the COVID-19 pandemic





Our Operating Budget Overview

	2022	2023		2024		Note		
	Approved Budget	Proposed Budget	Year to Year \$ Change	Year to Year % Change	Proposed Budget		Year to Year \$ Change	Year to Year % Change
Revenues								
Permits & Other Development Fees	(\$4,000)	(\$4,000)	-	0.0%	(\$4,000)	-	0.0%	
User Fees, Licences and Fines	(346,602)	(279,852)	66,750	(19.3%)	(356,140)	(76,288)	27.3%	1
External Recoveries	(72,000)	(52,000)	20,000	(27.8%)	(52,000)	-	0.0%	2
Other	(4,000)	(4,000)	-	0.0%	(4,000)	-	0.0%	
Total Revenues	(\$426,602)	(\$339,852)	\$86,750	(20.3%)	(\$416,140)	(\$76,288)	22.4%	
Expenditures								
Wages & Benefits	\$793,978	\$838,692	\$44,714	5.6%	\$878,688	\$39,996	4.8%	3
Materials & Supplies	128,626	123,648	(4,978)	(3.9%)	131,455	7,807	6.3%	
Utilities	5,500	4,500	(1,000)	(18.2%)	4,500	-	0.0%	
Contracted Services	68,500	72,500	4,000	5.8%	77,500	5,000	6.9%	
Rents & Financial	6,500	6,500	-	0.0%	6,500	-	0.0%	
Internal Recoveries/Transfers	(166,222)	(158,285)	7,937	(4.8%)	(156,704)	1,581	(1.0%)	
Total Expenditures	\$836,882	\$887,555	\$50,673	6.1%	\$941,939	\$54,384	6.1%	
Total Operating Budget	\$410,280	\$547,703	\$137,423	33.5%	\$525,799	(\$21,904)	(4.0%)	

Note: Explanation of Change

(1) Anticipated decrease in parking fine revenues in 2023 based on historical trends. Increased revenues in 2024 as paid parking enforcement returns and transition to Administrative Monetary Penalties (AMPS) process.

(2) Decreased recoveries for property maintenance based on historical trends.

(3) 2023 & 2024 change in wages and benefits to reflect salary progressions, employment agreements, economic adjustments, and changes in benefit costs.

Fire Protection

Service Business Plan

Executive Sponsor: Fire Chief

Service Lead: Deputy Fire Chief



Our Services

We serve Innisfil residents by protecting life and property from fire, hazards, and other emergencies through accredited emergency response training, aggressive public education, and Fire Code enforcement.

Emergency Response & Training – We provide timely and effective fire suppression and rescue operations. Our team also delivers first-response medical intervention, including CPR and defibrillation. Other services offered include ice and water rescue, auto extrication and hazardous material awareness. Innisfil has five fire stations, and the staffing breakdown is as follows:

- Big Bay Point and Lefroy stations are staffed 24/7 with five Career Firefighters regularly scheduled on duty. This number regularly drops to four to allow for training, lieu time and vacation. Volunteer Firefighters respond to the station when required.
- Alcona, Cookstown and Stroud stations are currently staffed solely with Volunteer Firefighters.

Our Training Division provides training to 43 Career and 85 Volunteer Staff. On top of firefighting skills, crews train in a variety of other disciplines including Medical, Ice Rescue, Water Rescue, Hazardous Materials, Auto Extrication, as well as Fire Prevention and Public Education.

Fire Prevention – Our Fire Prevention division consists of one Officer and one Inspector (contract). They handle the inspection of buildings throughout the Town to ensure Fire Code requirements are maintained. The addition

of the Fire Inspector position in 2019 (on contract) has increased our capacity to conduct inspections each year.

In 2022, the Prevention Division focused on industrial buildings and outdoor storage facilities. Suppression crews performed inspections while on duty. These inspections focused on Town-owned buildings ensuring fire safety measures were in place. The capacity of the current Prevention Division is reactive only to our requirements under the Fire Protection and Prevention Act (FPPA).

Public Fire Safety Education – Public Fire Safety Education uses the same staff as the Fire Prevention Division and is responsible for educating residents about fire safety. Fire education has a specific focus on the vulnerable population including children and the elderly. This division engages students through annual school outreach sessions with our Fire Safety Trailer and provides fire extinguisher training and community presentations to spread awareness about fire safety.

The division has been creative in developing new, innovative ways to promote fire safety across the municipality. The addition of the Fire Inspector position also increased involvement of the on-duty Firefighters and allowed us to deliver fire safety messages to our residents.

Emergency Management Readiness – Fire Management represents the Town as Community Emergency Management Coordinators (CEMC). The CEMCs ensure that the Town meets all legislated requirements under the Emergency Management and Civil Protection Act, including maintaining and updating the Municipal Emergency Response Plan. This division also delivers and coordinates annual training and hands-on exercises to ensure staff from all service areas are ready to respond to emergencies.





Measuring Work & Performance

Performance Measure	Actual			Projected		
	2019	2020	2021	2022	2023	2024
Fire inspections completed	486	890	348	875	875	875
# of residents contacted*	10,139	4,737	9,337	10,200	10,200	10,200
# of calls for service**	2,274	2,241	2,537	2,600	2,750	3,000
Average emergency response time (min)						
Alcona	8:10	8:24	7:56	7:45	7:45	7:45
Lefroy	7:33	7:26	7:24	7:25	7:25	7:25
Stroud	9:46	10:47	10:45	9:30	9:30	9:30
Cookstown	10:03	10:30	10:34	10:00	10:00	10:00
Big Bay Point	8:47	7:25	7:22	8:30	8:30	8:30

Note: *Fire Safety - Public Education Program.

**Suppression Division – 2023 and 2024 projections based on unconsolidated Town of Innisfil model.





Our Operating Budget Overview

	2022		2023		2024		Note	
	Approved Budget	Proposed Budget	Year to Year \$ Change	Year to Year % Change	Proposed Budget	Year to Year \$ Change		Year to Year % Change
Revenues								
Permits & Other Development Fees	(\$9,500)	(\$10,565)	(\$1,065)	11.2%	(\$10,807)	(\$242)	2.3%	1
User Fees, Licences and Fines	(82,000)	(78,810)	3,190	(3.9%)	(78,810)	-	0.0%	2
External Recoveries	(215,018)	(288,918)	(73,900)	34.4%	(288,935)	(17)	0.0%	2
Transfer from Reserve & Reserve Funds	(619,710)	(109,734)	509,976	(82.3%)	(109,734)	-	0.0%	3
Total Revenues	(\$926,228)	(\$488,027)	\$438,201	(47.3%)	(\$488,286)	(\$259)	0.1%	
Expenditures								
Wages & Benefits	\$7,220,760	\$7,451,786	\$231,026	3.2%	\$7,659,646	\$207,860	2.8%	4
Materials & Supplies	558,875	579,668	20,793	3.7%	587,487	7,819	1.3%	5
Utilities	95,654	130,038	34,384	35.9%	133,930	3,892	3.0%	6
Contracted Services	190,069	148,707	(41,362)	(21.8%)	155,961	7,254	4.9%	7
Rents & Financial		422	422	0.0%	422	-	0.0%	
Long term debt - Principal & Interest	509,976	-	(509,976)	(100.0%)	-	-	0.0%	3
Transfer to Reserve & Reserve Funds	56,870	56,870	-	0.0%	56,870	-	0.0%	
Internal Recoveries/Transfers	3,550	209,694	206,144	5806.9%	209,694	-	0.0%	8
Total Expenditures	\$8,635,754	\$8,577,185	(\$58,569)	(0.7%)	\$8,804,010	\$226,825	2.6%	
Total Operating Budget	\$7,709,526	\$8,089,158	\$379,632	4.9%	\$8,315,724	\$226,566	2.8%	

Note: Explanation of Change

- (1)** Anticipated increase in burning permit revenue.
- (2)** Increased revenue to reflect historical trends. Additional increases are projected from the Fire Training Centre and mutual aid contracts with partnering municipalities.
- (3)** Previously budgeted long term debt and offsetting transfers from reserves for external debt for Station 5, however the Town will internally finance this to eliminate the need for external debt, and therefore these components have been removed.
- (4)** 2023 & 2024 change in wages and benefits to reflect salary progressions, employment agreements, economic adjustments, and changes in benefit costs.
- (5)** Increases related to facility maintenance and insurance costs to reflect historical spending. Increase is partially offset by restatement of Fleet costs to Internal Recoveries/Transfers.
- (6)** Increased to properly reflect historical results and anticipated increases.
- (7)** Projected cost savings from utilizing snow plow services internally, as opposed to using an external contractor.
- (8)** Fleet costs restated to internal recoveries (previously materials & supplies) and increased to properly reflect historical results.





Capital Projects Overview

Project No. & Project Name	2023 Proposed	2024 Proposed
FAC36 Fire Stations - Capital Renewal Program	106,000	75,000
FIRE2 Volunteer Firefighter Bunker Gear	46,400	47,794
FIRE63 Replacement Defibrillators	---	86,520
FIRE69 Replacement of Bunker Gear Extractor (Station 1)	25,000	---
FIRE70 Replacement of Fire Department communications equipment	66,400	49,720
FLT255 Replacement Fire Pumper 1 Unit 09-172	---	1,200,000
FLT288 Replacement Fire Car 3 Unit 14-179	70,000	---
FLT293 Replacement Fire Utility 2 Unit 14-180	---	70,000
FLT294 Replacement Fire Car 4 Unit 13-177	---	70,000
FLT397 Replacement of Tank 1 Unit 95-160	550,000	---
FLT398 Addition of Fire Inspector Vehicle	50,000	---
FLT399 Addition of Fire Training Vehicle	70,000	---
Total	\$983,800	\$1,599,034

Read details on these Capital Projects at innisfil.ca/CapitalProjects.



Police Services

Service Business Plan

Executive Sponsor: Chief of Police

Service Lead: Deputy Chief of Police



Our Services

South Simcoe Police Service provides joint policing services to the Town of Innisfil and the Town of Bradford West Gwillimbury. There is a signed agreement regarding the delivery of this service to the two municipalities. The basis for determining the share of the annual operating budget through a set formula is prescribed in the agreement. Respective shares for each municipality are reviewed annually based on the most current information available.

In 2014, the agreement was amended to also include a 50/50 cost-sharing of all capital items. Prior to this amendment, the Police service relied heavily on lease agreements to meet capital needs.



Our Operating Budget Overview

	2022	Proposed Budget	2023	Year to Year %	Proposed Budget	2024	Year to Year \$	Year to Year %	Note
	Approved Budget		Year to Year \$ Change	Change		Year to Year \$ Change	Change		
Revenues									
Other	(\$121,785)	(\$72,284)	\$49,501	(40.6%)	(\$72,628)	(\$344)	0.5%		1
Transfer from Reserve & Reserve Funds	(306,932)	(353,925)	(46,993)	15.3%	(\$402,838)	(\$48,913)	13.8%		2
Total Revenues	(\$428,717)	(\$426,209)	\$2,508	(0.6%)	(\$475,466)	(\$49,257)	11.6%		
Expenditures									
Conservation Authorities, Local Boards & Grants	\$12,279,920	\$12,940,276	\$660,356	5.4%	\$13,673,117	\$732,841	5.7%		3
Total Expenditures	\$12,279,920	\$12,940,276	\$660,356	5.4%	\$13,673,117	\$732,841	5.7%		
Total Operating Budget	\$11,851,203	\$12,514,067	\$662,864	5.6%	\$13,197,651	\$683,584	5.5%		

Note: Explanation of Change

- (1) Town's estimated share of the Court Security and Prisoner Transportation grant.
- (2) Transfer from Police reserve to fund a portion of Police capital.
- (3) Town's estimated share of Police operating and capital budget. Further details for the Police Services operating and capital budgets can be found on the Town's website at innisfil.ca/budget.



Growth

- ◆ Building Permit & Inspection Services
- ◆ Economic Development

- ◆ Engineering Services
- ◆ Planning Services



Building Permit and Inspection Services

Service Business Plan

Executive Sponsor: Director of Planning and Growth

Service Lead: Chief Building Official



Our Services

Ensuring Compliant Construction – We facilitate the safe construction of structures and on-site sewage systems by providing building science and construction regulatory information. Through our building permit system, we undertake construction drawing reviews and schedule on-site construction inspection services to ensure compliance with the *Building Code Act*, the Ontario Building Code, municipal by-laws, and applicable provincial and federal laws. We partner with local conservation authorities for *Conservation Act* compliance during construction in regulated areas.

Septic Re-Inspection Program – We protect the quality of our source water and environment through the administration of the provincially mandated Septic Re-inspection Program, regulated in part by the *Lake Simcoe Protection Act* (2008). This program ensures any malfunctioning septic systems are identified and repaired in compliance with the Ontario Building Code.




Measuring Work & Performance

Performance Measure	Actual			Projected		
	2019	2020	2021	2022	2023	2024
Building Permit and Inspection						
Gross floor area constructed (sq. ft.)	1,019,891	1,200,494	2,583,102	1,500,000	1,347,500	1,278,000
Construction value (\$000s)	76,820	155,034	307,393	250,000	381,661	469,442
ICI* area added (sq. ft.)	49,410	108,296	158,025	100,000	138,000	200,000
Registered Second Dwelling Units	11	19	20	20	25	30
Building permits issued	605	721	1,270	750	700	900
Inspections undertaken	7,437	6,979	7,679	10,000	6,500	8,000
Residential permits issued	533	649	1,178	650	650	850
Residential occupancies granted	822	388	206	200	150	200
Residential units created	100	438	690	650	550	650
Septic Re-Inspection						
Septic systems inspected**	817	80	499	500	500	500

Note: * ICI = Industrial, Commercial and Institutional Uses

** Approx. 2,500 systems, re-inspected every 5 years based on zone





Our Operating Budget Overview

	2022		2023		2024		Note	
	Approved Budget	Proposed Budget	Year to Year \$ Change	Year to Year % Change	Proposed Budget	Year to Year \$ Change		Year to Year % Change
Revenues								
Permits & Other Development Fees	(\$2,650,000)	(\$2,666,330)	(\$16,330)	0.6%	(\$2,966,330)	(\$300,000)	11.3%	1
User Fees, Licences and Fines	(162,240)	(196,650)	(34,410)	21.2%	(196,650)	-	0.0%	2
Transfer from Reserve & Reserve Funds	(365,360)	(126,187)	239,173	(65.5%)	-	126,187	(100.0%)	3
Total Revenues	(\$3,177,600)	(\$2,989,167)	\$188,433	(5.9%)	(\$3,162,980)	(\$173,813)	5.8%	
Expenditures								
Wages & Benefits	\$1,758,681	\$1,870,397	\$111,716	6.4%	\$1,969,118	\$98,721	5.3%	4
Materials & Supplies	137,850	198,475	60,625	44.0%	203,225	4,750	2.4%	5
Utilities	10,000	9,125	(875)	(8.8%)	9,125	-	0.0%	
Contracted Services	17,000	35,000	18,000	105.9%	55,000	20,000	57.1%	6
Rents & Financial	1,500	8,800	7,300	486.7%	8,800	-	0.0%	7
Transfer to Reserve & Reserve Funds	394,380	-	(394,380)	(100.0%)	34,932	34,932	0.0%	3
Internal Recoveries/Transfers	858,189	867,370	9,181	1.1%	882,780	15,410	1.8%	
Total Expenditures	\$3,177,600	\$2,989,167	(\$188,433)	(5.9%)	\$3,162,980	\$173,813	5.8%	
Sub-Total Operating Budget	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%	
Add: Change Requests	-	-	-	0.0%	-	-	0.0%	8
Total Operating Budget	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%	

Note: Explanation of Change

(1) Anticipated increase in building permit activity.



- (2)** Anticipated increase in certified model review and lot grading fee activity.
- (3)** The inspection reserve is a stabilization reserve intended to be used in smoothing out the year-over-year fluctuations in building permit revenues. Operating surplus funds are transferred to the reserve and shortfalls are funded from the reserve.
- (4)** 2023 & 2024 change in wages and benefits to reflect salary progressions, employment agreements, economic adjustments, and changes in benefit costs.
- (5)** Increase in software licensing and decrease in education and development costs to reflect historical spending.
- (6)** Increase in engineering consulting services.
- (7)** Increase in bank service charges due to increased use of PayPal.
- (8)** Includes Deputy Chief Building Official and Team Coordinator & Community Catalyst positions in 2023, fully funded from Inspection Reserve. Details of these requests can be found in the following pages.





Service Change Request

Service Level Change: 1 Full-Time Deputy Chief Building Official (CBO)

Proposed Start Date: January 1, 2023

Current Service Level:

- 1 Chief Building Official (FTE)
- 3.6 Plans Examiners (FTE)
- 1 Senior Building Official (FTE)
- 6 Building Inspectors (FTE)
- 1 Development Inspector (Contract)
- 1 Community Standards Leader (FTE)
- 5 Community Standards Officers (4 FTE, 1 Contract)
- 1 Senior Community Standards Officer (FTE)
- 2 Team Coordinator & Community Catalyst (1 FTE, 1 Contract)
- 1 CDSB Programs Administrator (FTE)

Business Case Rationale:

In 2019, the vacant Deputy CBO position was repurposed with the creation of the Community Standards Leader role. The staffing complement decreased overall for the Community Development Standards Branch (CDSB), as the Deputy CBO position was removed along with the Development Coordinator role. While the Deputy CBO position was eliminated and previously unfilled for several years, the functions and responsibilities remained and were absorbed into the CBO position. Innisfil is a high-growth community and as service delivery expectations increase, it is critical that the CDSB team be staffed adequately to effectively manage the increased workload and legislative requirements of the Ontario Building Code.

It is a statutory obligation of every municipality to have a Chief Building Official to administer and enforce the Ontario Building Code. In Innisfil, that endeavour includes overseeing 13 building officials (plans examiners, building inspectors and administration staff), and ensuring the construction/development industry is served fairly, professionally, knowledgeably, economically and expeditiously. Annually, hundreds of plans reviews,



thousands of inspections, dozens of policies and procedures, evolving legislation, changing techniques and materials, constant questions, and a growing community require the Chief Building Official's attention and commitment. Further to that, the Chief Building Official is responsible for the Municipal Law Enforcement team, lot grading and zoning compliance (relative to construction); the list goes on.

Corporate projects, vacations, weekends, professional development opportunities, potential health obligations, legislative creep, an ever-increasing work volume, and issues arising at all hours every day of the year warrant the provision of a contingency plan—a Deputy Chief Building Official. Succession planning for the corporate health of the municipal organization warrants having a Deputy Chief Building Official as well.

A Deputy CBO position will add resources and continuity for the successful service delivery for Innisfil's expanding residential, commercial, institutional and industrial community. It will also ensure continuous supervision and responsibility for the CDSB team. This will provide the ability to implement key objectives of the Town's Community Strategic Plan in a more proactive manner and enable the team to realign tasks, allowing for more efficiencies within the department. This position would provide vital assistance to the CBO, as it would include responsibilities such as supervising the building team, leading and coordinating growth management initiatives, undertaking public consultation, preparing supporting reports, and implementing policies of the Town.

Since maintaining the status quo necessitates significant overtime and additional hours extending beyond a standard work week, there is limited spare staff capacity to take on any additional duties to meet current and future demands. Inaction on increasing staffing levels will, over time, erode the capacity of CDSB to maintain current service levels, let alone improve them.



Financial Impact on the 2023-2024 Budget

Operating Budget Impact	2023 Full-Year Impact	2024 Full-Year Impact
<u>Revenues</u>		
Inspection Reserve	137,977	141,313
	137,977	141,313
<u>Expenditures</u>		
Wages	102,521	105,087
Benefits	30,756	31,526
Education	1,000	1,000
Memberships	500	500
Clothing	300	300
IT & Licensing Costs	2,900	2,900
	137,977	141,313
Net Operating Budget Savings (Cost)	\$0	\$0
Capital Budget Impact	2023 Full-Year Impact	2024 Full-Year Impact
<u>Expenditures</u>		
IT Setup	3,100	-
	3,100	-
Net Capital Cost	(\$3,100)	\$0
Net Financial Budget Impact to Tax Levy	\$0	\$0





Service Change Request

Service Level Change: Convert 1 Team Coordinator & Community Catalyst Contract to Full-Time by repurposing 0.6 Plans Examiner FTE.

Proposed Start Date: January 1, 2023

Current Service Level:

- 1 Chief Building Official (FTE)
- 3.6 Plans Examiners (FTE)
- 1 Senior Building Official (FTE)
- 6 Building Inspectors (FTE)
- 1 Development Inspector (Contract)
- 1 Community Standards Leader (FTE)
- 5 Community Standards Officers (4 FTE, 1 Contract)
- 1 Senior Community Standards Officer (FTE)
- 2 Team Coordinator & Community Catalyst (1 FTE, 1 Contract)
- 1 CDSB Programs Administrator (FTE)

Business Case Rationale:

The bulk of the Building Department workflow streams through the Team Coordinator & Community Catalyst. They currently can achieve about half of their job description. Historically, two full-time co-op students assisted, but the work volume and required standard of service negates the viability of this option as we continue to grow and attempt to maintain (and enhance) our service level.

One permanent staff member is currently responsible for: coordinating building permit application intake, building permit issuance, building inspection booking, compliance letters, serving the public at the counter/phone, reporting to internal and external agencies, purchasing duties, records management, FOI routine disclosures, meeting scheduling and minute taking.



Given the consistently high transaction volume, customer service level expectations, provincially mandated timelines and the variety of demands and inquiries, there is little resiliency in the organization's dependency on one person—particularly in terms of efficiency and consistent service levels through this person's absence due to conflicting priorities, vacations, sickness, or professional growth opportunities or additional special projects.

Further, our lot grading review process and ongoing historical challenges with properties having surface water issues demand considerable staff attention. We currently have field staff, but their effectiveness could be enhanced with additional administrative assistance, currently not available to them.

The trend is that this team's work volume will continue to grow and having one full-time person supporting the team in this position creates a systemic weakness that is not sustainable. A second Team Coordinator will ensure more consistent, timely service expectations can be met.





Financial Impact on the 2023-2024 Budget

Operating Budget Impact	2023 Full-Year Impact	2024 Full-Year Impact
<u>Revenues</u>		
Inspection Reserve	27,343	28,256
	27,343	28,256
<u>Expenditures</u>		
Wages	65,832	67,475
Benefits	19,750	20,243
Wages (0.6 FTE Plans Examiner)	(44,477)	(45,367)
Benefits (0.6 FTE Plans Examiner)	(16,661)	(16,995)
IT & Licensing Costs	2,900	2,900
	27,343	28,256
Net Operating Budget Savings (Cost)	\$0	\$0
<u>Capital Budget Impact</u>		
<u>Expenditures</u>		
IT Setup	3,100	-
	3,100	-
<u>Less: Non-Tax Supported Revenues</u>		
Other: Inspection Reserve	3,100	-
	3,100	-
Net Capital Cost	\$0	\$0
Net Financial Budget Impact to Tax Levy	\$0	\$0



Economic Development

Service Business Plan

Executive Sponsor: Director of Planning and Growth

Service Lead: Manager of Economic Development



Our Services

This service positions Innisfil for economic success and growth. The Town of Innisfil needs to create an additional 20,290 jobs by 2051 to build a thriving community (Draft MCR Numbers). The Economic Development Team works on business attraction, retention, and expansion-focused projects to position Innisfil as a great location for businesses to settle and succeed—and in return drive employment growth.

Key focus areas include:

Attracting new business and development – We promote Innisfil and opportunities for businesses to relocate to our community from across Ontario and beyond. We connect interested businesses and investors with commercial and industrial development opportunities and support developers through the site selection, site plan and building process.

Business Support – We help local businesses navigate the challenges and opportunities that come with starting, growing and scaling up. We build business development programs and collaborate with ecosystem partners to connect Innisfil businesses with the support and resources they need to succeed.

Business Retention and Expansion – We support local business owners through networking opportunities, connections to regional business supports, and by supporting their business expansion needs.





Measuring Work & Performance

Performance Measure	Actual			Projected		
	2019	2020	2021	2022	2023	2024
Brand Reach						
# of published media stories*	---	---	---	4	8	12
Total brand reach**	---	---	---	22,500	30,000	40,000
Business Attraction, Retention and Expansion						
# of new leads generated	---	---	---	65	85	130
# of local business consults	---	---	---	30	50	60
# of businesses supported	---	---	---	60	80	100

Note: *Represents the published media stories driven by economic development activities.

**Combination of social media engagement, email engagement, and website visits





Our Operating Budget Overview

	2022 Approved Budget	Proposed Budget	2023 Year to Year \$ Change	Year to Year % Change	Proposed Budget	2024 Year to Year \$ Change	Year to Year % Change	Note
Revenues								
Other	(\$100,000)	(\$75,000)	\$25,000	(25.0%)	(\$18,750)	\$56,250	(75.0%)	1
Transfer from Reserve & Reserve Funds	-	(100,000)	(100,000)	0.0%	(100,000)	-	0.0%	2
Total Revenues	(\$100,000)	(\$175,000)	(\$75,000)	75.0%	(\$118,750)	\$56,250	(32.1%)	
Expenditures								
Wages & Benefits	\$511,021	\$601,906	\$90,885	17.8%	\$636,823	\$34,917	5.8%	3
Materials & Supplies	272,313	314,113	41,800	15.3%	314,113	-	0.0%	4
Utilities	3,000	4,836	1,836	61.2%	4,836	-	0.0%	5
Contracted Services	647,000	360,000	(287,000)	(44.4%)	360,000	-	0.0%	6
Rents & Financial	50,000	60,000	10,000	20.0%	62,000	2,000	3.3%	7
Internal Recoveries/Transfers	23,484	23,421	(63)	(0.3%)	25,002	1,581	6.8%	
Total Expenditures	\$1,506,818	\$1,364,276	(\$142,542)	(9.5%)	\$1,402,774	\$38,498	2.8%	
Total Operating Budget	\$1,406,818	\$1,189,276	(\$217,542)	(15.5%)	\$1,284,024	\$94,748	8.0%	

Note: Explanation of Change

- (1) Decrease in grant money secured in 2023 & 2024.
- (2) Transfer of funds from the Alternative Revenue Source (ARS) reserve fund to support the implementation of strategic initiatives to be identified through the ongoing Economic Development Strategy Master Plan.
- (3) 2023 & 2024 change in wages and benefits to reflect salary progressions, employment agreements, economic adjustments, and changes in benefit costs. The change also includes an increase resulting from the restructuring of the Investment Accelerator role and reallocation of funds for the DMZ Program & Community Coordinator from Contracted Services to Wages & Benefits.



- (4)** Increased to support Economic Development initiatives in areas such as advertisement, events and public relations.
- (5)** Adjusted to reflect historical actuals.
- (6)** Decrease resulting from re-negotiated DMZ contract.
- (7)** Decrease to properly align budget with signed lease agreement.



Engineering Services

Service Business Plan

Executive Sponsor: Director of Planning and Growth

Service Lead(s): Capital and Development Engineering Leaders



Our Services

We support new neighbourhoods and enhance our existing ones. We believe in the principles of placemaking, connecting people physically and emotionally to places in their community. We deliver new developments, safe buildings and projects that accommodate growth, promote sustainability, and lay the foundation for future infrastructure, buildings, and other public structures. Included in our services are designing communities, ensuring compliant construction, and managing construction.

Construction Management – We work collaboratively with stakeholders to design, construct and sustain community infrastructure. From bridges and buildings to trails and playgrounds, the Town of Innisfil guides the creation of durable infrastructure and applies the care needed to keep them safely functioning for a long time. In some cases, the construction is by a developer as part of a bigger project (like a park placed within a subdivision), but in the end, the Town assumes responsibility for those assets.





Measuring Work & Performance

Performance Measure	Actual			Projected		
	2019	2020	2021	2022	2023	2024
Residential lots/units created	251	932	448	210	534	662
# of subdivision assumptions	1	2	0	1	4	5
New parks constructed	0	0	0	1	5	4
Kilometres of trails constructed	0.95	1.90	0	1.83	0.5	0
Lane kilometres of road rehabilitated	12.3	23.2	23.9	9.8	16.9	17.9
Kilometres of sidewalk improved	0	1.37	1.08	1.89	1.24	1.25



Our Operating Budget Overview

	2022	2023			2024			Note
	Approved Budget	Proposed Budget	Year to Year \$ Change	Year to Year % Change	Proposed Budget	Year to Year \$ Change	Year to Year % Change	
Revenues								
User Fees, Licences and Fines	(\$7,220)	(\$7,220)	-	0.0%	(\$7,220)	-	0.0%	
External Recoveries	(2,041,297)	(2,159,419)	(118,122)	5.8%	(2,194,499)	(35,080)	1.6%	1
Total Revenues	(\$2,048,517)	(\$2,166,639)	(\$118,122)	5.8%	(\$2,201,719)	(\$35,080)	1.6%	
Expenditures								
Wages & Benefits	\$2,738,988	\$2,751,069	\$12,081	0.4%	\$2,859,675	\$108,606	3.9%	2
Materials & Supplies	107,257	99,947	(7,310)	(6.8%)	102,771	2,824	2.8%	
Utilities	16,825	11,798	(5,027)	(29.9%)	11,798	-	0.0%	3
Contracted Services	373,729	513,000	139,271	37.3%	513,000	-	0.0%	4
Internal Recoveries/Transfers	(1,006,224)	(1,081,321)	(75,097)	7.5%	(1,109,264)	(27,943)	2.6%	5
Total Expenditures	\$2,230,575	\$2,294,493	\$63,918	2.9%	\$2,377,980	\$83,487	3.6%	
Sub-Total Operating Budget	\$182,058	\$127,854	(\$54,204)	(29.8%)	\$176,261	\$48,407	37.9%	6
Add: Change Requests		(32,336)	(32,336)	0.0%	(11,819)	20,517	(63.4%)	
Total Operating Budget	\$182,058	\$95,518	(\$86,540)	(47.5%)	\$164,442	\$68,924	72.2%	

Note: Explanation of Change

- (1) Projected increase in external recoveries related to inflationary increase to staff billing rates in the user fees and charges by-law.
- (2) 2023 & 2024 change in wages and benefits to reflect salary progressions, employment agreements, economic adjustments, and changes in benefit costs.
- (3) Decrease to better reflect historical results.
- (4) Reflects an anticipated increase in non-recoverable legal and contractor costs.

(5) Increase in projected capital recoveries.

(6) Includes Engineering Technologist in 2023, and a Capital Project Manager in 2024. Details of these requests can be found in the following pages.



Service Change Request

Service Level Change: Convert existing Capital Project Manager contract position to full-time permanent non-union Capital Project Manager.

Proposed Start Date: January 1, 2024

Current Service Level:

Capital Engineering (8.5 FTEs, 3 Contracts):

- 1 Capital Engineering Leader FTE
- 1 Capital Planning Engineering Associate FTE
- 3 Capital Project Manager FTEs
- 1 Project Manager, Roads, Traffic & Transportation FTE
- 1 Senior Engineering Technologist FTE
- 1 Engineering Technologist FTE
- 0.5 Senior Administrative Assistant FTE
- 1 Capital Engineering Co-Op Student Contact (3 each 4-month terms)
- 1 Engineering Technologist Contract (2-year contract)
- 1 Capital Project Manager Contract (2-year contract)

Business Case Rationale:

Through 2023-2024, there are a total of 75 capital projects that have been planned for the Capital Engineering team to lead, which includes both new capital projects/program phases identified in the 2023-2024 budget and projects/program phases that are continuing from previous budget cycles. To successfully deliver this program for 2023-2024 and beyond, an additional full-time Project Manager will be needed.



It should be noted that several Master Plans, needs assessments and high-complexity projects will be carried out throughout 2023-2024 and beyond. This requires significant staff time to manage projects due to the level of cross-functional collaboration and external agency and community engagement required.

In addition, the Capital Engineering team is leading or contributing to several large-scale projects in collaboration with external stakeholders and agencies such as:

- Orbit/GO Station
- Hwy 400/6th Line Future Interchange
- Multiple initiatives and partnership projects with Metrolinx, MTO and the County of Simcoe
- Partnership projects with LSRC and Ducks Unlimited

The Capital Engineering team also provides services and liaison in the areas of the Town's School Zone Traffic Safety Advisory Committee, Heritage Committee, Accessibility Committee, asset management, and participation in various neighbouring municipalities' Technical Advisory Committees, the Simcoe Muskoka District Health Unit's Active School Travel project, and the Ontario Traffic Council Multi-Modal Levels of Service Guideline Steering Committee. In addition, the team takes part in many corporate projects and initiatives.

Recruitment and retention of project management and technical engineering expertise in-house allow our engineering team to efficiently and effectively provide both core-level and enhanced engineering services such as increased community engagement. This aligns with our approach of internalizing engineering works and minimizing externalized consulting services to create stability, and develop and retain institutional knowledge as the Town evolves and grows in the decades to follow. Hiring more internal staff has provided:

- Significant financial savings to the development community and Innisfil taxpayer
- The opportunity to streamline the business and find efficiencies
- Increased customer service and engagement to all stakeholders, with corporate history within the Town
- An environment of minimal turnover and succession planning in the service area

Additionally, recruitment in the Engineering sector has become increasingly challenging because of a shortage of highly competent and experienced labour supply. As such, there is a significant benefit to keeping highly qualified staff within the Engineering team who embody the values and culture of our innovative, collaborative, and fast-paced municipal environment.



Capital Project Manager FTE Position

Capital Project Managers provide the administration and delivery of both existing infrastructure renewal or replacement projects or new infrastructure projects for the Town. Infrastructure delivered includes transportation (roads, bridges and culverts etc.), facilities (fire halls, community centres etc.), parks, trails, and stormwater management. They also lead Master Plans and Municipal Class Environmental Assessment studies as part of the Town's infrastructure planning processes.

The role of Capital Project Managers includes:

- Preparation of requests for proposals for external engineering services
- Design contract oversight
- Coordinating and completing technical review of submissions
- Preparation of tender documents
- Coordination for obtaining all required permits
- Communicating and engaging with the public, including the community, external agencies, and internal and external stakeholders
- Responding to public inquiries
- Construction contract oversight or administration and inspection as applicable
- Post-construction activities such as deficiency inspections and project close-out tasks

They handle all documentation, tracking and reporting with respect to the project scope, budget, and schedule.

The current Capital Project Manager non-union contract position is a 2-year contract. This position started October 2022 and was to end in October 2024. We are proposing to convert it to a full-time non-union position. To cover the cost of this full-time position, we are proposing to repurpose existing contract dollars and as a result, there will be no major impact on Engineering's budget.

Should this position not be approved, capital projects will have to be delayed, more external resources will need to be engaged, or the level of service provided for each capital project will have to be decreased to manage the workload within the existing capital team resources. This will have a long-term effect on the ability and affordability of the Town to deliver existing infrastructure repair and replacement services as well as new infrastructure services to accommodate growth in the community.





Financial Impact on the 2023-2024 Budget

Operating Budget Impact	2023 Full-Year Impact	2024 Full-Year Impact
<u>Revenues</u>		
N/A	-	-
<u>Expenditures</u>		
Contract Wages	-	(105,087)
Contract Benefits	-	(9,891)
FTE Wages	-	105,087
FTE Benefits	-	31,526
		21,635
Net Operating Budget Savings (Cost)	\$0	(\$21,635)
<u>Capital Budget Impact</u>		
N/A	-	-
Net Capital Cost	\$0	\$0
Net Financial Budget Impact to Tax Levy	\$0	\$21,635





Service Change Request

Service Level Change: Convert existing Capital Co-op contract position to full-time permanent union Engineering Technologist.

Proposed Start Date: January 1, 2023

Current Service Level:

Capital Engineering (8.5 FTEs, 3 Contracts):

- 1 Capital Engineering Leader FTE
- 1 Capital Planning Engineering Associate FTE
- 3 Capital Project Manager FTEs
- 1 Project Manager, Roads, Traffic & Transportation FTE
- 1 Senior Engineering Technologist FTE
- 1 Engineering Technologist FTE
- 0.5 Senior Administrative Assistant FTE
- 1 Capital Engineering Co-Op Student Contact (3 each 4-month terms)
- 1 Engineering Technologist Contract (2-year contract)
- 1 Capital Project Manager Contract (2-year contract)

Business Case Rationale:

Through 2023-2024, there are a total of 75 capital projects that have been planned for the Capital Engineering team to lead which includes both new capital projects/program phases identified in the 2023-2024 budget and projects/program phases that are continuing from previous budget cycles. To successfully deliver this program for 2023-2024 and beyond, an additional full-time Engineering Technologist will be needed.

It should be noted that several Master Plans, needs assessments and high-complexity projects will be carried out throughout 2023-2024 and beyond. This requires significant staff time to manage projects due to the level of cross-functional collaboration and external agency and community engagement required.



In addition, the Capital Engineering team is leading or contributing to several large-scale projects in collaboration with external stakeholders and agencies such as:

- Orbit/GO Station
- Hwy 400/6th Line Future Interchange
- Multiple initiatives and partnership projects with Metrolinx, MTO and the County of Simcoe
- Partnership projects with LSRCA and Ducks Unlimited

The Capital Engineering team also provides services and liaison in the areas of the Town's School Zone Traffic Safety Advisory Committee, Heritage Committee, Accessibility Committee, asset management, and participation in various neighbouring municipalities' Technical Advisory Committees, the Simcoe Muskoka District Health Unit's Active School Travel project, and the Ontario Traffic Council Multi-Modal Levels of Service Guideline Steering Committee. In addition, the team takes part in many corporate projects and initiatives.

Recruitment and retention of project management and technical engineering expertise in-house allow our engineering team to efficiently and effectively provide both core-level and enhanced engineering services such as increased community engagement. This aligns with our approach of internalizing engineering works and minimizing externalized consulting services to create stability, and develop and retain institutional knowledge as the Town evolves and grows in the decades to follow. Hiring more internal staff has provided:

- Significant financial savings to the development community and Innisfil taxpayer
- The opportunity to streamline the business and find efficiencies
- Increased customer service and engagement to all stakeholders, with corporate history within the Town
- An environment of minimal turnover and succession planning in the service area

Additionally, recruitment in the Engineering sector has become increasingly challenging because of a shortage of highly competent and experienced labour supply. As such, there is a significant benefit to keeping highly qualified staff within the Engineering team who embody the values and culture of our innovative, collaborative, and fast-paced municipal environment.



Engineering Technologist FTE Position

Engineering technologists contribute toward the administration and delivery of both existing infrastructure renewal or replacement projects or new infrastructure projects for the Town. Infrastructure delivered includes transportation (roads, bridges and culverts etc.), facilities (fire halls, community centres etc.), parks, trails, and stormwater management. They also provide support to Master Plans and Municipal Class Environmental Assessment studies as part of the Town's infrastructure planning processes.

The role of the Engineering Technologist includes the following:

- Assisting with the preparation of requests for proposals for external engineering services
- Technical review of submissions
- Preparation of tender documents and specifications
- Coordination for obtaining all required permits
- Communicating and engaging with the public, including the community, external agencies, and internal and external stakeholders
- Responding to public inquiries
- Construction administration and inspection
- Post-construction activities such as deficiency inspections and project close-out tasks.

Engineering technologists are essential to allow these projects to be completed in teams (1 Capital Project Manager and 1 Engineering Technologist). This creates a more balanced workload and allows for mentorship and training, coverage during vacations, and growth and development opportunities.

The current Engineering Technologist union contract position is a 2-year contract. This position started November 2022 and was to end in November 2024. We are proposing to convert it to a full-time union position. To cover the cost of this full-time position, we are proposing to repurpose existing contract dollars and as a result, there will be no major impact on Engineering's budget.

Should this position not be approved, capital projects may have to be delayed, additional external resources will need to be engaged, or the level of service provided for each capital project will have to be decreased to manage the workload within the existing capital team resources. This will have a long-term effect on the ability and affordability of the Town to deliver existing infrastructure repair and replacement services as well as new infrastructure services to accommodate growth in the community.





Financial Impact on the 2023-2024 Budget

Operating Budget Impact	2023 Full-Year Impact	2024 Full-Year Impact
<u>Revenues</u>		
Co-op Recoveries	(71,430)	(73,601)
FTE Capital Recoveries	131,891	135,805
	60,461	62,204
<u>Expenditures</u>		
Co-op Wages	(54,267)	(55,629)
Co-op Benefits	(6,591)	(6,756)
FTE Wages	66,248	67,904
FTE Benefits	19,874	20,371
Cell Phone Service	360	360
IT & Licensing Costs	2,500	2,500
	28,125	28,751
Net Operating Budget Savings (Cost)	\$32,336	\$33,454
<u>Capital Budget Impact</u>		
<u>Expenditures</u>		
IT Setup	-	-
Cell Phone	-	-
	-	-
Net Capital Cost	\$0	\$0
Net Financial Budget Impact to Tax Levy	(\$32,336)	(\$33,454)





Capital Projects Overview

Project No. & Project Name	2023 Proposed	2024 Proposed
ENG34 Engineering Standards Update	35,000	5,150
FAC2 Facility Gateway Wayfinding Signage Replacement Program	547,648	---
FAC32 Innisfil Beach Park Gatehouse Demolition	183,500	---
FAC35 Cookstown Theatre Garage Demolition and Replacement	170,000	---
FAC39 South Campus Improvements	---	3,255,503
PKS139 Town Campus - Drainage Improvements	598,497	---
PKS191 Lake Side Parks Program - Implement Parks & Recreation Master Plan Recommendations	552,078	---
PKS20 Annual Playground Replacement & Park Redevelopment Program	---	451,081
PKS213 Trail Program - Implement Trails Master Plan	200,000	924,970
PKS216 Cookstown Library & Community Park Phase 3		1,085,886
PKS349 Nantyr Park Baseball Diamond Repairs	---	298,205
PKS367 Lefroy Arena - Skate Park Replacement and Outdoor Ice Rink	---	893,414
PKS374 Innisfil Beach Park- Implement Innisfil Beach Park Master Plan	---	6,155,189
PKS396 Isabella St.- Boat Launch/Government Dock Rehabilitation	1,158,279	---
PKS404 New Development Parks Program	2,260,688	165,623
PKS410 Big Bay Point Land Reserve	3,659,510	---
RDS206 6th Line - 20th Sideroad to Angus Street	2,231,550	---
RDS225 Sidewalk Improvement Program	510,536	561,589

Engineering Services

Project No. & Project Name	Engineering Services	
	2023 Proposed	2024 Proposed
RDS248 20th Sideroad (Bypass of IBR and Metrolinx Intersection) - Leslie Drive to South of Innisfil Beach Road	---	1,494,108
RDS258 Lockhart Rd - 20th Sideroad to Sandy Cove, 25th Sideroad to Lake Simcoe – Reconstruction	6,228,543	---
RDS260 Holy Cross Catholic School - New Pedestrian Signal	519,345	---
RDS276 7th Line - 20th Sideroad to Lake Simcoe – Urbanization	33,560,481	---
RDS338 Innisfil Beach Road and 20th Grade Separation Study, Design, and Construction	---	1,331,185
RDS349 Road Rehabilitation Program	5,645,314	13,783,126
RDS374 Traffic Calming Strategy Implementation Program	---	412,500
RDS384 25th Sideroad Improvements - Lockhart Rd to 10th Line - Urbanization and Active Transportation	---	11,322,400
RDS391 Innisfil Beach Road Pedestrian Crossing (Town Square)	226,942	---
RDS393 Biennial OSIM Inspections for Bridges/Culverts	---	30,030
RDSOT4 Streetlight Program	155,128	170,642
SWM13 Storm Sewer Repair Program	431,250	494,175
Total	\$58,874,289	\$42,834,776

Read details on these Capital Projects at [innisfil.ca/CapitalProjects](https://www.innisfil.ca/CapitalProjects).



Planning Services

Service Business Plan

Executive Sponsor: Director of Planning and Growth

Service Lead: Manager of Planning



Our Services

Working with the public and stakeholders, we create new neighbourhoods and enhance our existing ones. We believe in the principles of placemaking, connecting people physically and emotionally to places in their community. As our population is forecast to nearly double to reach 85,000 people by 2051, it is important that we deliver new developments and projects that accommodate balanced growth, promote sustainability, and lay the foundation for future infrastructure, buildings, and other public uses.

Creating Communities – We implement the concepts of placemaking through the review of development applications and the preparation of new or updated policies to guide Innisfil into the future. We work collaboratively with the public and other stakeholders to plan, design, and create spaces that will promote wellness and happiness for Innisfil residents. Our team provides the planning framework that guides the design and construction of new and improved roads, businesses, homes, trails, parks and other community facilities.





Measuring Work & Performance

Performance Measure	Actual			Projected		
	2019	2020	2021	2022	2023	2024
Planning Applications						
Official Plan Amendment	2	4	4	3	3	3
Rezoning	11	5	24	14	14	14
Other Applications						
Site Plan	27	25	34	24	24	24
Minor Variance	66	51	64	54	54	54
Lot Creation (Consent)	25	17	29	14	14	14
Heritage Permit	15	9	21	15	15	15





Our Operating Budget Overview

	2022	2023		2024		Note		
	Approved Budget	Proposed Budget	Year to Year \$ Change	Year to Year % Change	Proposed Budget		Year to Year \$ Change	Year to Year % Change
Revenues								
Permits & Other Development Fees	(\$168,070)	(\$199,950)	(\$31,880)	19.0%	(\$205,700)	(\$5,750)	2.9%	1
User Fees, Licences and Fines	(58,925)	(\$103,045)	(44,120)	74.9%	(\$105,750)	(2,705)	2.6%	2
External Recoveries	(343,748)	(\$326,632)	17,116	(5.0%)	(\$335,010)	(8,378)	2.6%	3
Total Revenues	(\$570,743)	(\$629,627)	(\$58,884)	10.3%	(\$646,460)	(\$16,833)	2.7%	
Expenditures								
Wages & Benefits	\$1,201,059	\$1,238,077	\$37,018	3.1%	\$1,317,091	\$79,014	6.4%	4
Materials & Supplies	42,020	44,154	2,134	5.1%	44,154	-	0.0%	
Utilities	2,400	2,900	500	20.8%	2,900	-	0.0%	
Contracted Services	6,500	14,500	8,000	123.1%	14,500	-	0.0%	5
Rents & Financial	-	6,632	6,632	0.0%	6,632	-	0.0%	
Internal Recoveries/Transfers	(343,652)	(325,289)	18,363	(5.3%)	(330,310)	(5,021)	1.5%	6
Total Expenditures	\$908,327	\$980,974	\$72,647	8.0%	\$1,054,967	\$73,993	7.5%	
Total Operating Budget	\$337,584	\$351,347	\$13,763	4.1%	\$408,507	\$57,160	16.3%	

Note: Explanation of Change

- (1) Increase in planning fees reflects historical revenues trends & inflationary increases in user fees and charges by-law.
- (2) Increase in user fees revenue targets for Plan of Subdivision, Exemption Part Lot & Zoning Compliance.
- (3) Anticipate fewer developer recoveries.
- (4) 2023 & 2024 change in wages and benefits to reflect salary progressions, employment agreements, economic adjustments, and changes in benefit costs. The change also includes budget for Development Coordinator.
- (5) Increase in consulting services that is recoverable through external fees.



(6) Decrease in department overhead allocations.



Capital Projects Overview

Project No. & Project Name	2023 Proposed	2024 Proposed
PLN20 Our Place Official Plan Update / Municipal Comprehensive Review Implementation	75,000	75,000
PLN38 Renewable Energy Facilities Siting Protocol	---	40,000
PLN42 Alcona Neighbourhoods Action and Implementation Plan	---	50,000
PLN50 Technology Implementation Policies	40,000	---
PLN56 Commercial Land Needs Study and Policy Update	50,000	---
PLN58 Place Making Community Improvement Plan	---	10,000
PLN60 Age-Friendly Community Action and Implementation Plan	45,000	---
PLN82 Provincial Policy Update – Implementation	60,000	---
PLN83 Cookstown Heritage Conservation District - Policy Update	40,000	---
PLN93 Sustainability Checklist for Site Plan/Community Planning Permit System	40,000	---
PLN94 Town-Wide Community Planning Permit System Implementation	90,000	60,000
PLN96 Housing Needs Assessment and Inclusionary Zoning Implementation	100,000	---
PLN97 Town Campus Master Plan Implementation	100,000	---
RDS372 Bike Share Program	---	128,104
Total	\$640,000	\$363,104

Read details on these Capital Projects at innisfil.ca/CapitalProjects.





Connection

- ◆ Citizen Requests & Services
- ◆ Health & Wellness
- ◆ Communications & Community Engagement
- ◆ Innsfil Transit
- ◆ Council & Committee Services
- ◆ Library Programming & Services
- ◆ Customer Service
- ◆ Sports & Recreational Activities



Citizen Requests & Services

Service Business Plan

Executive Sponsor: CFO/Director of Corporate Services & Innovation

Service Lead: Town Clerk



Our Services

We provide residents with important services, such as marriage licensing and accessing information. We have expanded our revenue-generating wedding ceremonies to provide visitors with a memorable event they are sure to cherish and remember. While during the first few months of the COVID-19 pandemic we were unable to provide marriage ceremonies, we were quick to pivot and deliver a one-of-a-kind service that will be treasured for years to come, adhering to the guidelines set out by the Province of Ontario.

Marriage Ceremonies – We provide full-service civil marriage ceremonies where residents can obtain their licence with a variety of ceremony options, including on-site at Town Hall, outdoors in the gazebo, or off-site at their location of choice.

Administering the Municipal Freedom of Information and Protection of Privacy Act (MFIPPA) – When requests for information are received from the public, we ensure that all legislative requirements are followed while administering the program and responding to inquiries. As the gatekeepers of the Corporation's records, we also ensure that records are maintained as per our by-laws and that access is readily available to staff.



Measuring Work & Performance

Performance Measure	Actual			Projected		
	2019	2020	2021	2022	2023	2024
Marriage ceremonies performed	38	68	46	50	50	50
Marriage licences issued	125	214	194	200	200	200
% of MFIPPA requests completed within 30 days	94%	88%	98%	100%	100%	100%





Our Operating Budget Overview

	2022	2023			2024			Note
	Approved Budget	Proposed Budget	Year to Year \$ Change	Year to Year % Change	Proposed Budget	Year to Year \$ Change	Year to Year % Change	
Revenues								
Permits & Other Development Fees	(\$3,250)	(\$3,750)	(\$500)	15.4%	(\$3,750)	-	0.0%	
User Fees, Licences and Fines	(36,120)	(52,125)	(16,005)	44.3%	(53,675)	(1,550)	3.0%	1
Transfer from Reserve & Reserve Funds	(97,650)	(500)	97,150	(99.5%)	(500)	-	0.0%	2
Total Revenues	(\$137,020)	(\$56,375)	\$80,645	(58.9%)	(\$57,925)	(\$1,550)	2.7%	
Expenditures								
Wages & Benefits	\$449,677	\$469,625	\$19,948	4.4%	\$482,861	\$13,236	2.8%	3
Materials & Supplies	61,315	47,880	(13,435)	(21.9%)	46,780	(1,100)	(2.3%)	4
Utilities	1,550	1,193	(357)	(23.0%)	1,193	-	0.0%	
Contracted Services	83,556	9,500	(74,056)	(88.6%)	9,500	-	0.0%	4
Rents & Financial		1,500	1,500	0.0%	1,500	-	0.0%	
Internal Recoveries/Transfers	5,500	16,750	11,250	204.5%	17,000	250	1.5%	5
Total Expenditures	\$601,598	\$546,448	(\$55,150)	(-9.2%)	\$558,834	\$12,386	2.3%	
Total Operating Budget	\$464,578	\$490,073	\$25,495	5.5%	\$500,909	\$10,836	2.2%	

Note: Explanation of Change

(1) Increased marriage license and ceremony revenues based on historical trends.

(2) 2022 transfer represents budgeted funds pulled from the Election reserve to offset the costs of the 2022 Election. Removed for current budget cycle.



(3) 2023 & 2024 change in wages and benefits to reflect salary progressions, employment agreements, economic adjustments, and changes in benefit costs.

(4) Decrease due to removing Election costs, combined with additional costs related to increased demand for marriage services.

(5) Increase in Director recoveries.



Communications and Community Engagement

Service Business Plan

Executive Sponsor: Chief Administrative Officer

Service Lead: Manager of Communications & Community Engagement



Internal & External Communications

Council and Stakeholder Communications – We provide direct communications and key messages to empower Council to have frank, honest discussions with residents, share our success stories, and be informed about what's happening in Innisfil.

Emergency Communications – The Communications & Community Engagement team (CCE) provides support during emergency situations by delivering a steady flow of timely, accurate, concise and helpful communication to inform the public, with the safety of our residents being our number one objective at all times.

Digital Communications (Web, Video & Social Media) – The CCE team is responsible for maintaining Innisfil.ca, GetInvolvedInnisfil.ca, and all social media accounts, including Facebook, Twitter, Instagram, YouTube, and LinkedIn. Social media has become a critical channel for communication and the tool of choice for Council and our community.

Public Relations and Media Relations – The CCE team prides itself on maintaining good relationships with local media and our community partners. We respond to all media inquiries to ensure the Town is represented with a consistent, professional, compassionate voice at all times, whether it's on local television, radio or in the newspaper. This includes the development of speaking notes, key messages and media training.

Strategic Communications and Innovative Project Support – Our team plays a fundamental role in making our strategic and innovative projects and initiatives a success. We provide communications, community engagement, project management, visual identity and more to nearly all goals outlined in Innovative Innisfil 2030, our Health & Wellness Strategy, Innisfil Transit, the Orbit and more. We also provide full consultation, implementation and follow-up support to all departments, empowering staff to go above and beyond when there is an opportunity to have a conversation with the public.

Graphic Design

Digital Graphics and Printed Materials (Brochures, Posters, Signs) and hackLAB Services – The CCE team produces informative, branded materials for the entire Town. We supply consulting services to help departments understand exactly which type of product is needed, create and refine content, layout and design graphics and provide guidance on best printing and distribution options.

Community Engagement

Support and Consultation for Major Projects – Community engagement has become one of the most in-demand functions of Council and staff, and there is now a clear understanding that no park should be built and no master plan should be written without first having meaningful engagement with the public. We provide recommendations for the appropriate levels of engagement for all major master plans, strategic projects, and Council-led and Community-led initiatives.





Measuring Work & Performance

Performance Measure	Actual			Projected		
	2019	2020	2021	2022	2023	2024
Work orders for creative services	655	4,291*	854	1,500	1,500	1,500
# of media releases	42	61	60	60	60	65
# of web pages viewed	609,418	902,619	880,027	705,000	775,000	780,000
# of Twitter followers	5,700	6,777	7,216	7,400	8,000	8,200
# of Facebook fans	3,700	4,894	7,007	7,000	7,500	7,700
# of Instagram followers	2,700	3,947	4,513	5,000	6,300	6,300
# of Get Involved Innisfil participants	350	3,947	4,432	5,000	5,100	5,200

Note: * Volume of requests was abnormally high due to graphic needs relating to the COVID-19 pandemic



Our Operating Budget Overview

	2022		2023		2024			Note
	Approved Budget	Proposed Budget	Year to Year \$ Change	Year to Year % Change	Proposed Budget	Year to Year \$ Change	Year to Year % Change	
Revenues								
External Recoveries	(\$57,931)	(\$3,000)	\$54,931	(94.8%)	(\$3,000)	-	0.0%	1
Total Revenues	(\$57,931)	(\$3,000)	\$54,931	(94.8%)	(\$3,000)	-	0.0%	
Expenditures								
Wages & Benefits	\$599,225	\$602,303	\$3,078	0.5%	\$635,095	\$32,792	5.4%	2
Materials & Supplies	102,028	99,843	(2,185)	(2.1%)	101,710	1,867	1.9%	
Utilities	3,000	2,670	(330)	(11.0%)	2,700	30	1.1%	3
Contracted Services	20,869	1,000	(19,869)	(95.2%)	7,720	6,720	672.0%	4
Internal Recoveries/Transfers	(1,000)	(1,000)	-	0.0%	(1,000)	-	0.0%	
Total Expenditures	\$724,122	\$704,816	(\$19,306)	(2.7%)	\$746,225	\$41,409	5.9%	
Total Operating Budget	\$666,191	\$701,816	\$35,625	5.3%	\$743,225	\$41,409	5.9%	

Note: Explanation of Change

(1) Reflects decrease in revenue from the Innisfil Community Foundation (previously funded 50% of the Communications/Community Engagement Coordinator position).

(2) 2023 & 2024 change in wages and benefits to reflect salary progressions, employment agreements, economic adjustments, and changes in benefit costs. Contract dollars for the Communications & Community Events contract were removed during internal deliberations.

(3) Adjusted to reflect historical actuals.

(4) Decrease in 2023 as no external contract needs are projected. 2024 increases reflect costs for third-party assistance with volunteer management software.



Council & Committee Services

Service Business Plan

Executive Sponsor: CFO/Director of Corporate Services & Innovation

Service Lead: Town Clerk



We ensure that all functions of Council and related processes (such as elections) run effectively according to best governance practices and principles. We support transparency, accountability, and ethical leadership for the benefit of all residents and others involved in administrative support.

Council & Committee Support – We prepare and coordinate meeting schedules, agendas, policies, and procedures for Council and its many Committees. We also provide training and other resources as required. Staff has continued to broaden how we deliver electronic meetings and provided one of the best hybrid meeting models.

Election Administration – Our team prepares for and administers the municipal election, which occurs every four years.



Measuring Work & Performance

Performance Measure	Actual			Projected		
	2019	2020	2021	2022	2023	2024
# of Council meetings held	19	18	19	19	19	19
# of hours of Council meetings*	---	---	---	38	38	38

Note: *Newly tracked metric for 2022; Council meeting target duration is < 2hrs



Our Operating Budget Overview

	2022		2023		2024		Note	
	Approved Budget	Proposed Budget	Year to Year \$ Change	Year to Year % Change	Proposed Budget	Year to Year \$ Change		Year to Year % Change
Revenues								
User Fees, Licences and Fines	(\$5,000)	-	\$5,000	(100.0%)	-	-	0.0%	
Total Revenues	(\$5,000)	-	\$5,000	(100.0%)	-	-	0.0%	
Expenditures								
Wages & Benefits	\$377,636	\$346,961	(\$30,675)	(8.1%)	\$356,992	\$10,031	2.9%	1
Materials & Supplies	39,800	52,725	12,925	32.5%	52,455	(270)	(0.5%)	2
Utilities	7,500	7,008	(492)	(6.6%)	7,008	-	0.0%	
Contracted Services	30,000	20,000	(10,000)	(33.3%)	20,000	-	0.0%	3
Internal Recoveries/Transfers	30,000	109,038	79,038	263.5%	193,844	84,806	77.8%	4
Total Expenditures	\$576,356	\$621,952	\$50,596	10.5%	\$630,299	\$94,567	15.2%	
Total Operating Budget	\$479,936	\$535,732	\$50,596	11.6%	\$630,299	\$94,567	17.7%	

Note: Explanation of Change

(1) 2023 & 2024 change in wages and benefits to reflect salary progressions, employment agreements, economic adjustments, and changes in benefit costs. Council's share of the Executive Business Partner is now reflected in "Internal Recoveries/Transfers" below.

(2) Increases in conferences & seminars for new Council.

(3) One-time consulting services increase in 2022 for the election year was reversed in 2023.

(4) Increase in internal charges related to Council's share of the Executive Business Partner and Chief of Staff positions from CAO department.



Capital Projects Overview

Project No. & Project Name	2023 Proposed	2024 Proposed
ADM37 Council Strategic Initiatives	25,000	25,000
Total	\$25,000	\$25,000

Read details on this Capital Project at innisfil.ca/CapitalProjects.

Customer Service

Service Business Plan

Executive Sponsor: CFO/Director of Corporate Services & Innovation

Service Lead: Supervisor of Customer Service



Our Services

Customer Service – Whether it's on the phone, in person or through digital channels, the Customer Service team strives to help members of the public quickly and easily access the Town and its services; often delivering effective single-point-of-contact solutions to public inquiries and concerns. We are one of our few County partners with a truly centralized service delivery model, and we deliver our services with a focus on creating memorable experiences while building trusting and long-lasting relationships with members of our community.

Our service delivery model is based on the principle of engaging the right resources at the right time to deploy resources and deliver value for every tax dollar efficiently and effectively. Channelling services and interactions centrally through Customer Service allows for better data collection, systemic issue analysis, and centralized tracking from initial inquiry/request to resolution. We achieve this through cross-functional collaboration and a focus on being the voice of our residents in our contributions to projects and initiatives that reimagine municipal service delivery.

We have always embraced our role to educate and build comfort in digital service delivery options, but it became our mission over the course of the pandemic to ensure residents could continue accessing municipal services fully and seamlessly. We are proud to have contributed to initiatives like MyInnisfil that provide 24/7, customizable access to information and services. This helps us reduce the number of routine interactions received through our channels, which expands our capacity to spend more meaningful time with residents/customers that have more complex inquiries.

2023 and future targets are intended to establish a downward trendline to reflect our efforts to educate externally, and contribute internally, and to support the expansion of online information, payment, and 24/7 self-serve options.

Service Counter – Our team delivers frontline Customer Service at our Town Hall Service Counter, delivering a wide variety of in-person services to our customers. Our Service Counter also acts as a centralized payment processing hub for all Town payments submitted outside of digital channels, administrative support for animal licensing and resident notices, and handles all incoming and outgoing mail to ensure paperwork gets to the right staff/service area.

Call Centre – All inbound inquiries received by phone and digital channels are supported by our Intake and Information team. Their first objective is to deliver accurate information and relevant resources to resolve customer inquiries within the first contact. Where further internal consultation or investigation is required, customers are thoroughly screened and a new MoAR inquiry is opened and actioned with the applicable service area.

Resolutions – MoAR inquiries are managed based on ward by our Resolutions Team. This team facilitates internal investigation and communication with cross-functional colleagues and/or external stakeholders, acts as the customer's primary liaison, and engages in meaningful touchpoints with the customer over the course of the file until it is fully resolved.





Measuring Work & Performance

Performance Measure	Actual			Projected		
	2019	2020	2021	2022	2023	2024
# of inbound customer inquiries	57,552	53,746	54,510	55,500	52,725	50,089
% of inquiries resolved in first contact	76%	77%	80%	82%	83%	84%
Answer rate of inbound calls	95%	95%	90%	90%	95%	97%
Avg wait time of inbound calls (min:sec)*	1:37	1:09	2:51	< 5	< 5	< 5
# of MoAR inquiries opened**	5,458	5,620	5,229	6,000	5,700	5,415
% of MoAR cases closed within 7 days	61%	59%	56%	62%	60%	65%
% of MoAR cases closed after 30 days	13%	16%	20%	15%	14%	10%

Note: *Wait times include the time it takes for customers to receive a callback through our automated callback system. Future targets are based on an average 5-minute wait time whether customers are waiting in our call queue or have requested an automated callback.

** The Town's Municipal Operations and Reports (MoAR) system compiles data across departments to help respond to inquiries. MoAR inquiries are opened when there is further follow-up or action required and does not include first-contact resolutions.



Our Operating Budget Overview

	2022		2023		2024			Note
	Approved Budget	Proposed Budget	Year to Year \$ Change	Year to Year % Change	Proposed Budget	Year to Year \$ Change	Year to Year % Change	
Revenues								
User Fees, Licences and Fines	(\$12,000)	(\$12,000)	-	0.0%	(\$12,000)	-	0.0%	
External Recoveries	(54,000)	(54,000)	-	0.0%	(54,000)	-	0.0%	
Total Revenues	(\$66,000)	(\$66,000)	-	0.0%	(\$66,000)	-	0.0%	
Expenditures								
Wages & Benefits	\$683,853	\$701,952	\$18,099	2.6%	\$730,554	\$28,602	4.1%	1
Materials & Supplies	5,734	8,610	2,876	50.2%	9,129	519	6.0%	2
Utilities	1,600	1,054	(546)	(34.1%)	1,054	-	0.0%	3
Contracted Services	-	500	500	0.0%	500	-	0.0%	
Rents & Financial	3,000	3,000	-	0.0%	3,000	-	0.0%	
Internal Recoveries/Transfers	11,000	22,000	11,000	100.0%	23,000	1,000	4.5%	4
Total Expenditures	\$705,187	\$737,116	\$31,929	4.5%	\$767,237	\$30,121	4.1%	
Total Operating Budget	\$639,187	\$671,116	\$31,929	5.0%	\$701,237	\$30,121	4.5%	

Note: Explanation of Change

(1) 2023 & 2024 change in wages and benefits to reflect salary progressions, employment agreements, economic adjustments, and changes in benefit costs.

(2) Increase in costs associated with operational supplies such as photocopy materials.

(3) Decrease to better reflect historical results.

(4) Increase in Director recoveries.

Health and Wellness

Service Business Plan

Executive Sponsor: Director of People & Talent

Service Lead: Health and Wellness Catalyst

Our Services

The Health & Wellness Team helps Innisfil residents be healthy, well, and resilient. We collaboratively work across Town departments to maximize the health benefits of services for our community. The [Town's Community Health & Wellness Strategy](#) is the roadmap for creating health and wellness opportunities for Innisfil residents to be their best selves.

Community Health & Wellness – We work collaboratively with internal and community partners to connect the community to high-quality and equitable Health & Wellness programming for all ages. Health & Wellness programs focus on promoting personal health behaviours. Food and nutrition programming in the Horodysky Community focuses on topics such as sustainable food, artisanal cooking, plant-based eating, and more. Additional Health & Wellness programs for the community have included a series of sessions for seniors on healthy ageing with workshops on hearing loss, mindful meditation, and keeping your brain healthy; and a workshop series for teens on various topics, including stress and anxiety.

Corporate Health & Wellness – We lead the Corporate Health & Wellness Committee. This cross-functional committee manages the Town's Psychological Health & Safety Management System to enable staff's mental health and safety in the workplace. This work is being completed with partner organizations. Corporate Health & Wellness initiatives are further identified and implemented to support our workplace teams.

Community Safety & Well-being – We work with community partners and neighbouring municipalities to implement the South Simcoe Community Safety and Well-being Plan. This plan focuses on tackling tough social issues at the individual and community level over four years (2021-2025). Concentrating our efforts on

addressing the root causes and investing in social development priorities is critical. We are also working to understand the factors that affect our community’s safety and develop a plan to address and prevent them.

Troy Scott Community Fridge Program – The Troy Scott Community Fridge is a neighbours helping neighbours initiative to increase access to nutritious food for all Innisfil residents. Everyone is welcome to take food from the fridge and pantry at any time, in any quantity, as often as they’d like. Businesses, organizations and individuals across the community donate food daily. This team manages all three fridge locations, from coordinating donations to planning and facilitating programs to prepare meals in the Horodysky Community Kitchen for the fridges.



Measuring Work & Performance

Performance Measure	Actual			Projected		
	2019	2020	2021	2022	2023	2024
# of in-person programs offered	---	---	---	80	120	120
# of virtual programs offered	---	---	---	50	40	40
# of overall participants	---	---	---	1,000	1,400	1,400
Utilization rate for registered programs*	---	---	---	70%	70%	70%

Note: *Measures the level of participation relative to program capacity





Our Operating Budget Overview

	2022		2023		2024			Note
	Approved Budget	Proposed Budget	Year to Year \$ Change	Year to Year % Change	Proposed Budget	Year to Year \$ Change	Year to Year % Change	
Revenues								
N/A	-	-	-	0.0%	-	-	0.0%	
Total Revenues	-	-	-	0.0%	-	-	0.0%	
Expenditures								
Wages & Benefits	\$116,919	\$188,765	\$71,846	61.4%	\$197,336	\$8,571	4.5%	1
Materials & Supplies	-	58,450	58,450	0.0%	60,950	2,500	4.3%	2
Utilities	-	1,500	1,500	0.0%	1,500	-	0.0%	
Contracted Services	136,350	-	(136,350)	(100.0%)	-	-	0.0%	3
Total Expenditures	\$253,269	\$248,715	(\$4,554)	(1.8%)	\$259,786	\$11,071	4.5%	
Total Operating Budget	\$253,269	\$248,715	(\$4,554)	(1.8%)	\$259,786	\$11,071	4.5%	

Note: Explanation of Change

(1) 2023 & 2024 change in wages and benefits to reflect salary progressions, employment agreements, economic adjustments, and changes in benefit costs. The change also includes budget dollars reallocated from Contracted Services for one existing contract position.

(2) Reallocated from Contracted Services.

(3) Contracted Services costs reallocated to other areas of the budget to reflect the true nature of the expenses.



Innisfil Transit

Service Business Plan

Executive Sponsor: Director of Planning and Growth

Service Lead: Manager of Planning



Our Services

Through our partnership with Uber, we provide Innisfil Transit—an innovative, affordable, easy-to-use, and on-demand door-to-door ridesharing transit system that serves residents 24/7. The benefits of our flexible and customizable on-demand transit service were clear throughout the COVID-19 pandemic. As ridership numbers plunged across the province, so did fares for many municipalities with traditional transit systems. Our on-demand system continued to supply safe, reliable transit for community members only when requested, effectively managing the supply of transportation while the demand was drastically reduced.

Innisfil Transit involves four services:

Innisfil Transit (regular service) – The only service of its kind in the world, our demand-based Town-wide transit service moves our residents to key places throughout our community. Our regular service provides on-demand door-to-door transportation that is available 24/7.

Innisfil Transit (low-income service) – The Fair Transit program provides additional discounts to low-income households, which helps these residents access critical services and remain connected in the community.

Innisfil Transit (call-in service) – Through a subsidized GoGoGrandparent partnership, Innisfil Transit is more accessible to those that do not have a smartphone or the ability to request their own trips. The service allows residents to book Innisfil Transit trips through the service's toll-free number, available 24/7.



Innisfil Transit (accessible service) – Partnerships with local taxi companies and Driverseat allow us to provide wheelchair-accessible vehicles at the same great service and fares as Innisfil Transit through Uber.



Measuring Work & Performance

Performance Measure	Actual			Projected		
	2019	2020	2021	2022	2023	2024
# of trips	102,487	52,065	63,231	60,000	70,000	80,000
Subsidy per trip	\$8.25	\$11.43	\$11.58	\$9.00	\$9.00	\$9.00
# of riders	9,500	3,656	4,234	4,500	5,000	5,500
# of drivers	4,500	2,326	2,884	2,750	3,000	3,250
Rideshare match rate	33%	43%*	0%*	50%*	50%	50%
Avg. wait time (mins)	4:36	7:10*	9:40*	8:30*	8:00	7:30
Ride Completion Rate	84%	83%	77%	85%	90%	90%

Note: *Actuals for 2020 were from Jan-Feb 2020 (trips were not pooled with other riders during the COVID-19 pandemic and pooling did not resume until August 15, 2022). This also affected wait times from 2020-2022 as rides were not pooled for public safety reasons.



Our Operating Budget Overview

	2022 Approved Budget	2023 Proposed Budget	2023 Year to Year \$ Change	2023 Year to Year % Change	2024 Proposed Budget	2024 Year to Year \$ Change	2024 Year to Year % Change	Note
Revenues								
External Recoveries	(\$489,250)	(\$549,250)	(\$60,000)	12.3%	(\$614,250)	(\$65,000)	11.8%	1
Other	(350,000)	(443,559)	(93,559)	26.7%	(523,017)	(79,458)	17.9%	2
Transfer from Reserve & Reserve Funds	(156,696)	(156,696)	-	0.0%	(156,696)	-	0.0%	
Total Revenues	(\$995,946)	(\$1,149,505)	(\$153,559)	15.4%	(\$1,293,963)	(\$144,458)	12.6%	
Expenditures								
Wages & Benefits	\$37,978	\$22,248	(\$15,730)	(41.4%)	\$22,908	\$660	3.0%	3
Materials & Supplies	-	1,445,075	1,445,075	0.0%	1,589,533	144,458	10.0%	4
Contracted Services	1,313,250	-	(1,313,250)	(100.0%)	-	-	0.0%	
Internal Recoveries/Transfers	51,030	10,710	(40,320)	(79.0%)	11,501	791	7.4%	5
Total Expenditures	\$1,402,258	\$1,478,033	\$75,775	5.4%	\$1,623,942	\$145,909	9.9%	
Total Operating Budget	\$406,312	\$328,528	(\$77,784)	(19.1%)	\$329,979	\$1,451	0.4%	

Note: Explanation of Change

- (1) Anticipated increase in fare revenues back towards 2019 levels and potential Uber transit fare increase.
- (2) Reflects anticipated increase in Provincial Gas Tax Funding levels based on ridership and fare revenue projections each year, and also utilizing Provincial Gas Tax reserve funds that were not used during 2020 & 2021 due to COVID.
- (3) 2023 & 2024 change in wages and benefits to reflect salary progressions, employment agreements, economic adjustments, and changes in benefit costs.
- (4) Reallocation of Uber budget dollars from Contracted Services to Purchased Services within Materials & Supplies. The change reflects a 10% increase of gross cost of services before fares and subsidies applied.
- (5) Decrease in department overhead allocations.





Capital Projects Overview

Project No. & Project Name	2023 Proposed	2024 Proposed
PLN91 Transit Master Plan	30,000	---
PLN95 Transit Master Plan Implementation	---	300,000
Total	\$30,000	\$300,000

Read details on these Capital Projects at innisfil.ca/CapitalProjects.



Library Programming & Services

Service Business Plan

Executive Sponsor: CEO ideaLAB and Library

Service Lead: Deputy CEO



Our Services

The ideaLAB & Library has grown from a traditional small library system to a bustling, innovative community hub. We see community members walk through our doors looking for information, programming or resources and leave with community connections, new skills, and even new businesses. We actively and collaboratively develop inclusive programs and events to provide cultural, educational, recreational, and entertainment opportunities for our residents.

The Library acts as a civic anchor, connecting community needs with community partners and organizations. We plan our services to enhance and align with our partners, not duplicate efforts. With our commitment to the community, Library services empower residents and improve the overall quality of life in Innisfil.

In addition to Library Programming and Services, this service plan includes all library-related facility management, Library Board support, and Library corporate services.

Speak UP for diversity and inclusion – We are highly networked in our community and host diverse populations of Innisfil residents who pass through our spaces. Through training, policy changes, partnership development, and examination of core services, we build capacity in our community and in our organization to create safer spaces and equitable services for all members of our growing community. The Library acts as a leader in advancing principles of equity, inclusion, accessibility and reconciliation by providing anti-racist and cultural



competency programming, showcasing diverse voices through programs and services, collection development and partnerships, and supporting newcomer services and partner agencies.

Open UP opportunities to strengthen connection & engagement with our community – As a community hub, we explore opportunities for collaboration and spark relationships between organizations and change-makers to build a stronger community. Working with partners, the Library addresses community needs more effectively than we could alone. We accomplish this through partnership development, outreach programming, and community engagement.

Build UP our reputation as a trusted community asset – As a trusted organization, we provide reliable, relevant, and trustworthy resources. The Library provides services including access to the internet, meeting spaces, and technology; helping people meet their professional and academic goals. Collection development, reference services, and technology assistance are other ways we provide information and education.

Raise UP the Library's identity as an innovative hub – We build digital literacy and technology confidence and we adapt programs to meet the community's shifting needs. We offer innovative HackLAB and MediaLAB programs and lead special community-based projects (e.g. Fresh Air Flicks, MakerFest, Ice Hut Art), and provide leadership across the Library sector.

Light UP pathways to personal and professional growth – We are committed to promoting literacy in all its forms. We ignite curiosity, stimulate the imagination, and evoke joy by giving our community opportunities to express, create, discover, and connect. By empowering people with tools, skills, and connections, we instill a love of lifelong learning and discovery. Our early literacy and preschool programming, programs and opportunities for social connection for older adults and seniors, and community-led programs that utilize local expertise are some of the ways we support residents' personal and professional growth





Measuring Work & Performance

Performance Measure	Actual			Projected		
	2019	2020	2021	2022	2023	2024
Collections						
Annual use of physical material	179,497	82,772	101,659	147,000	165,000	185,000
Annual use of digital material	44,122	84,547	63,426	73,000	78,000	83,000
Programming						
# of programs held	1,979	741	1,146	1,300	1,600	2,000
# of program participants	34,094	8,697	11,586	14,000	23,000	35,000
Engagement						
Social Media Engagement (multiple channels)	12.5K	24.4K	19.4K	20k	22K	24k





Our Operating Budget Overview

	2022		2023		2024			Note
	Approved Budget	Proposed Budget	Year to Year \$ Change	Year to Year % Change	Proposed Budget	Year to Year \$ Change	Year to Year % Change	
Revenues								
Registration & Facility Fees	(27,000)	(33,000)	(6,000)	22.2%	(33,000)	-	0.0%	
User Fees, Licences and Fines	(42,300)	(42,300)	-	0.0%	(42,300)	-	0.0%	
Other	(45,922)	(45,922)	-	0.0%	(45,922)	-	0.0%	
Transfer from Reserve & Reserve Funds	(575,315)	(179,104)	396,211	(68.9%)	(172,851)	6,253	(3.5%)	1
Total Revenues	(\$690,537)	(\$300,326)	\$390,211	(56.5%)	(\$294,073)	\$6,253	(2.1%)	
Expenditures								
Wages & Benefits	\$2,948,165	\$3,038,508	\$90,343	3.1%	\$3,139,213	\$100,705	3.3%	2
Materials & Supplies	518,307	578,614	60,307	11.6%	613,327	34,713	6.0%	3
Utilities	98,198	100,285	2,087	2.1%	100,513	228	0.2%	
Contracted Services	101,773	97,065	(4,708)	(4.6%)	97,222	157	0.2%	
Rents & Financials	4,481	4,481	-	0.0%	4,481	-	0.0%	
Long-Term Debt - Principal & Interest	575,315	179,104	(396,211)	(68.9%)	172,851	(6,253)	(3.5%)	4
Internal Recoveries/Transfers	(2,700)	(200)	2,500	(92.6%)	(200)	-	0.0%	
Total Expenditures	\$4,243,539	\$3,997,857	(\$245,682)	(5.8%)	\$4,127,407	\$129,550	3.2%	
Sub-Total Operating Budget	\$3,553,002	\$3,697,531	\$144,529	4.1%	\$3,833,334	\$135,803	3.7%	
Add: Operating Impacts from Capital	-	6,000	6,000	0.0%	6,090	90	1.5%	
Total Operating Budget	\$3,553,002	\$3,703,531	\$150,529	4.2%	\$3,839,424	\$135,893	3.7%	



Note: Explanation of Change

- (1) Decrease in reserve funding for Lakeshore Library Expansion debt. Town is internally financing these costs instead.
- (2) 2023 & 2024 change in wages and benefits to reflect salary progressions, employment agreements, economic adjustments, and changes in benefit costs.
- (3) Increase costs in physical & electronic collections; decrease in service level from Simcoe County Library Cooperative; and increasing insurance costs.
- (4) Removal of budgeted debt for Lakeshore Library Expansion project. Town is internally financing these costs instead.



Capital Projects Overview

Project No. & Project Name	2023 Proposed	2024 Proposed
LIB4 RFID	50,000	---
LIB5 Electronic Equipment - All Branches	80,915	71,666
LIB52 Replacement Furnishings	30,000	30,000
LIB67 Space Planning	100,000	---
LIB68 Movable Meeting Space	90,000	---
LIB70 ideaLAB & Library Mobile Kiosk	---	150,000
Total	\$350,915	\$251,666

Read details on these Capital Projects at innisfil.ca/CapitalProjects.



Sports & Recreational Activities

Service Business Plan

Executive Sponsor: Director of Operations

Service Lead: Operations Manager, Sports and Recreation



Our Services

We collaboratively develop a variety of inclusive sports and community programs and events that provide cultural, educational, recreational, and entertainment opportunities for all our residents. We inspire community participation and create opportunities for unique and valuable experiences.

Community Outreach – Outreach takes our services into the community to increase access for all residents. We consistently develop partnership opportunities to use existing expertise in program delivery. We develop and deliver programs alongside community partners like school boards, healthcare providers, and local businesses to maximize resources and make our presence known outside of our physical spaces.

The COVID-19 pandemic amplified the need for increased outreach to provide access to resources, information, and engagement. Sports & Recreation offers a Mobile Youth Centre throughout our community and other art and leisure programs in partnership with local schools. Additional community outreach projects include Music in the Park, Innisfil Beach Park Pop-Up Shops, and drop-in programs which we aim to expand in 2023.

Special Events – We actively assist with local events and activities to encourage broad community participation. We also provide services to community-led initiatives including planning and logistical support in liaising with community groups, emergency services, and vendors for the creation of safe and enjoyable events. Both staffing and material resources are deployed for special events held within the community. These

events support a growing cultural ecosystem, thereby strengthening community-building efforts, which have been identified by the community as a key theme in recovering from the COVID-19 pandemic.

Camp Programming – The mandate of our summer camp programming is to provide an outdoor opportunity for children to participate in safe, enjoyable, and memorable day camp experiences. The camp experience helps children develop important social, emotional, and cognitive skills. Camp also gives youth hired as Camp Counsellors an opportunity to build leadership skills. Best of all, children create memories within their own community that last a lifetime. As our community continues to grow, we are seeing increasing demand for experiences for children and youth.

Recreation Programming – Our recreation programming offers a variety of sports, leisure, fitness, general interest, and drop-in opportunities for children, youth, adults, and seniors. Throughout the pandemic, we pivoted to host virtual programming and a larger number of outdoor programs, and we continue to see demand for these streams continue. As our community grows and changes, we will offer new opportunities to continue to support our community's health and wellness.

Rentals & Bookings – When residents are looking to get married, host a birthday party, schedule a hockey practice, or hold a meeting, we provide rental and booking services for a variety of indoor and outdoor Town facilities.

Advertising – We help businesses reach a large audience with a variety of advertising opportunities including advertising on arena rink boards, ice surfaces, TVs, wall boards, fences, sponsoring a public skate, or posting in the Active Innisfil Program Guide.



Measuring Work & Performance

Performance Measure	Actual			Projected		
	2019	2020	2021	2022	2023	2024
# of events held *	19	5	14	15	15	15
Recreation Programs						
# of programs provided	2,034	3,380	3,520	5,386	5,350	5,350
% of satisfied program participants	N/A	N/A	91%	80%	80%	80%
Utilization of registered programs**	30%	15%	30%	35%	35%	35%
Utilization of recreation facilities***						
Sports fields	22%	5%	7%	18%	20%	20%
Diamonds	43%	8%	21%	32%	35%	38%
Arenas	76%	79%	70%	71%	75%	75%

Note: *Event #'s represent both Town and community group-operated events

**Measures the level of participation relative to program capacity

***Measures the booking usage rate during core operating hours of those facilities



Our Operating Budget Overview

	2022		2023		2024		Note	
	Approved Budget	Proposed Budget	Year to Year \$ Change	Year to Year % Change	Proposed Budget	Year to Year \$ Change		Year to Year % Change
Revenues								
Registration & Facility Fees	(\$253,000)	(\$259,000)	(\$6,000)	2.4%	(\$262,000)	(\$3,000)	1.2%	
User Fees, Licences and Fines	(38,000)	(18,000)	20,000	(52.6%)	(18,000)	-	0.0%	1
Other	(26,500)	(26,500)	-	0.0%	(26,500)	-	0.0%	
Total Revenues	(\$317,500)	(\$303,500)	\$14,000	(4.4%)	(\$306,500)	(\$3,000)	1.0%	
Expenditures								
Wages & Benefits	\$584,143	\$610,182	\$26,039	4.5%	\$633,446	\$23,264	3.8%	2
Materials & Supplies	77,557	87,542	9,985	12.9%	95,377	7,835	8.9%	3
Utilities	2,750	2,033	(717)	(26.1%)	2,033	-	0.0%	
Contracted Services	130,500	135,100	4,600	3.5%	137,700	2,600	1.9%	
Rents & Financial	3,000	8,500	5,500	183.3%	14,000	5,500	64.7%	4
Internal Recoveries/Transfers	74,031	76,906	2,875	3.9%	79,158	2,252	2.9%	
Total Expenditures	\$871,981	\$920,263	\$48,282	5.5%	\$961,714	\$41,451	4.5%	
Sub-Total Operating Budget	\$554,481	\$616,763	\$62,282	11.2%	\$655,214	\$38,451	6.2%	
Add: Change Requests	-	\$58,059	58,059	0.0%	\$86,413	28,354	48.8%	5
Total Operating Budget	\$554,481	\$674,822	\$120,341	21.7%	\$741,627	\$66,805	9.9%	

Note: Explanation of Change

- (1) Reduction in program ad revenue as a result of converting to a program brochure due to increasing printing costs.
- (2) 2023 & 2024 change in wages and benefits to reflect salary progressions, employment agreements, economic adjustments, and changes in benefit costs.

- (3) Addition of expenses to continue Music in the Park events which were previously unbudgeted.
- (4) Additional budget added for Pop-Up Shop events which were previously unbudgeted.
- (5) Includes Culture & Events Specialist in 2023. Details for this request can be found in the following pages.



Service Change Request

Service Level Change: 1 FTE – Culture & Event Specialist

Proposed Start Date: May 1, 2023

Current Service Level:

4 FTEs: Sports & Recreation Manager (Non-Union), Facility Coordinator (Union), Recreation Coordinator (Union) and Registration & Booking Administrator (Union).

Business Case Rationale:

Our Community Strategic Plan stresses the importance of creating programs and spaces to promote community health, wellness, and resilience, and to support community experiences. The COVID-19 pandemic has highlighted the importance of fostering feelings of hope and optimism. Unifying our Town and encouraging residents to take advantage of outdoor spaces and activities will help accomplish these important strategic objectives.

An emerging Culture and Events team led by the Culture and Events Specialist will serve the community by promoting and supporting events and programs throughout Innisfil. Town-hosted events and programs, which have expanded significantly over the last few years, will benefit from increased capacity and support. Additionally, this position will serve as the point of contact for community-led events, providing an opportunity to build strong relationships with our community-led event partners and support their development and growth.

The Culture & Event Specialist will also be instrumental in leading projects and initiatives that are aimed at improving the Town's under-programmed community spaces and increasing opportunities for special events.

With the Innisfil Town Square in its final stage, this new community hub will be a centre for culture, social engagement, and activity within the community. The features and infrastructure will serve as the backdrop for programming that will bring these spaces to life. The Town has many other under-programmed community spaces that need to be enlivened as well. Opportunities such as these will become available to our community with the creation of a full-time dedicated position.

The need for this position and service is demonstrated in various Town master plans and in observing the demands directly from our own community.

In 2019, the Town adopted the Culture Master Plan to enhance municipal cultural offerings. Currently, staff have employed existing budgets to incorporate culture and cultural planning in residents' lives, however, further financial investments are required to fully implement the plan and meet the Town's objectives. Enhancing cultural programming in Innisfil is a recurring priority across the Town's policy and planning documents. Culture is a driver for building a more connected community, stimulating creativity and innovation, and creating a happier and more prosperous community. Culture can also contribute to community resilience and promote inclusion and diversity.

The 2016 Parks & Recreation Master Plan recommended the creation of space for event performances to diversify the types of cultural events and programs taking place. The update to our Parks and Recreation Master Plan (now referred to as the Land and Lake Plan) further supports that the quality of life and well-being of residents depends in part upon the availability of great public spaces, community events, and programs that are well-run, well-maintained, and responsive to the needs of those they serve.

The updated plan was informed by significant resident feedback. Consultations from the Land and Lakes Plan indicated a strong interest in more events. The telephone survey indicated that the majority of residents support having more major events (82%) and more major commercial events to attract visitors/tourists (78%) as a way to offset recreation costs. The online survey indicated that one-day/weekend special events are the second most selected non-sport activity of interest (50%), with a focus on expanding arts, culture, heritage programming, activities, and events in the Town.

With this change request, staff are recommending the addition of a full-time permanent Culture & Event Specialist position to the Sports & Recreation staff complement. The Town previously received funding to hire a special events contract position, however, as other priorities emerged throughout the pandemic, this position was redeployed. As we enter the post-COVID environment, the demand for a culture and events type role has increased significantly.

This proposal is aligned with the Town's Community Strategic Plan which highlights the importance of enabling community health, wellness, and resilience (objective 2.3), and facilitating community experiences (objective 2.5). This role is critically needed to support Town events and programming, manage special projects, and build community connections by serving as the point of contact for community-led events.



Financial Impact on the 2023-2024 Budget

Operating Budget Impact	2023 Partial-Year Impact	2024 Full-Year Impact
<u>Revenues</u>		
N/A	-	-
<u>Expenditures</u>		
Wages	42,353	64,164
Benefits	12,706	19,249
IT & Licensing Costs	3,000	3,000
	58,059	86,413
Net Operating Budget Savings (Cost)	(\$58,059)	(\$86,413)
Capital Budget Impact	2023 Partial-Year Impact	2024 Full-Year Impact
<u>Expenditures</u>		
Town Art, Culture & Event	15,000	15,000
	15,000	15,000
Net Capital Cost	(\$15,000)	(\$15,000)
Net Financial Budget Impact to Tax Levy	(\$73,059)	(\$101,413)



Sustainability

- ◆ Conservation Authority
- ◆ Facilities Management
- ◆ Parks & Open Spaces

- ◆ Stormwater Management
- ◆ Transportation Network



Conservation Authority

Service Business Plan

Service Leads: Lake Simcoe Region Conservation Authority
and Nottawasaga Valley Conservation Authority



Conservation Authorities – We partner with local watershed management agencies (Lake Simcoe Regional Conservation Authority and Nottawasaga Valley Conservation Authority) to ensure the conservation, restoration and responsible management of the water, land, and natural habitats within the Town of Innisfil.





Our Operating Budget Overview

	2022		2023		2024			Note
	Approved Budget	Proposed Budget	Year to Year \$ Change	Year to Year % Change	Proposed Budget	Year to Year \$ Change	Year to Year % Change	
Revenues								
External Recoveries	(\$93,004)	(\$93,004)	-	0.0%	(\$93,004)	-	0.0%	1
Total Revenues	(\$93,004)	(\$93,004)	-	0.0%	(\$93,004)	-	0.0%	
Expenditures								
Conservation Authorities, Local Boards & Grants	\$624,780	\$638,753	\$13,973	2.2%	\$657,482	\$18,729	2.9%	1
Total Expenditures	\$624,780	\$638,753	\$13,973	2.2%	\$657,482	\$18,729	2.9%	
Total Operating Budget	\$531,776	\$545,749	\$13,973	2.6%	\$564,478	\$18,729	3.4%	

Note: Explanation of Change

(1) Further details of changes are outlined in the LSRCA & NVCA budget documents, which can be found at innisfil.ca/budget.



Facilities Management

Service Business Plan

Executive Sponsor: Director of Operations

Service Lead: Operations Facilities Manager



Our Services

Community Centres and Arenas – We provide clean and safe community halls, meeting rooms, ice surfaces and other indoor spaces for residents and visitors to participate in indoor sports, arts, cultural programs, health and wellness, and recreation activities. Many of our facilities host Town-provided programming or are rented by organizations, groups, or individuals for private programming and events.

Ice hockey, figure skating, ringette, broomball, drop-in programs, recreational leagues, and public skating are among the program activities offered in our arenas. When the ice is removed, staff transform these spaces so users can enjoy other programs such as lacrosse, ball hockey, or major events, such as high school graduation ceremonies. Established during the COVID-19 pandemic, the live-streaming of games for family and friends continues to be available at our arenas so more people can tune in.

Our portfolio also includes the Rizzardo Health & Wellness Centre (RHWC). This facility demonstrates the Town's commitment to improving community health and wellness by providing much-needed healthcare services to Innisfil residents.

Facility Care – Proper maintenance is essential for the enjoyment and upkeep of our facilities to ensure they function as intended and continue to provide safe and reliable spaces to the public. Examples of building care activities we provide include:

- Planned Preventive Maintenance (PPM)

- Corrective maintenance and repair
- General cleaning and sanitization of public areas, such as washrooms and common areas
- Maintenance of essential building systems, HVAC, mechanical, electrical, and roofing
- Snow removal from parking lots, sidewalks, and doorways
- Renovations and space management

We are hard at work developing a new proactive maintenance strategy for Town facilities that combines a preventative and corrective approach. This strategy will play an important part in keeping the Town facilities portfolio in good shape by leveraging the latest trends, innovative solutions, and techniques within the Facilities Management sector. We are also working closely with the Town's sustainability staff to develop a green and sustainable approach for Town facilities.



Measuring Work & Performance

Performance Measure	Actual			Projected		
	2019	2020	2021	2022	2023	2024
# of unplanned repairs that risk interruptions to service delivery	N/A	N/A	4	< 5	< 5	< 5
User satisfaction scores*						
Community centres	N/A	N/A	N/A	75%	75%	75%
Arena facilities	N/A	81%	100%	80%	80%	80%

Note: *Value represent % of permit holders who give an 8/10 satisfaction score or better





Our Operating Budget Overview

	2022		2023		2024		Note	
	Approved Budget	Proposed Budget	Year to Year \$ Change	Year to Year % Change	Proposed Budget	Year to Year \$ Change		Year to Year % Change
Revenues								
Registration & Facility Fees	(\$2,038,394)	(\$1,975,220)	\$63,174	(3.1%)	(\$1,998,216)	(\$22,996)	1.2%	1
User Fees, Licences and Fines	(177,150)	(67,750)	109,400	(61.8%)	(68,750)	(1,000)	1.5%	2
External Recoveries	(420,000)	(415,000)	5,000	(-1.2%)	(415,000)	-	0.0%	
Other	(208,331)	(260,661)	(52,330)	25.1%	(260,661)	-	0.0%	3
Transfer from Reserve & Reserve Funds	(1,671,813)	(1,652,566)	19,247	(1.2%)	(1,599,863)	52,703	(3.2%)	4
Total Revenues	(\$4,515,688)	(\$4,371,197)	\$144,491	(3.2%)	(\$4,342,490)	\$28,707	(0.7%)	
Expenditures								
Wages & Benefits	\$1,471,634	\$1,234,063	(\$237,571)	(16.1%)	\$1,278,696	\$44,633	3.6%	5
Materials & Supplies	971,355	1,208,684	237,329	24.4%	1,289,134	80,450	6.7%	6
Utilities	1,590,132	1,646,021	55,889	3.5%	1,694,548	48,527	2.9%	7
Contracted Services	571,152	533,125	(38,027)	(6.7%)	543,908	10,783	2.0%	8
Rents & Financial	102,000	105,000	3,000	2.9%	105,000	-	0.0%	
Long-Term Debt - Principal & Interest	2,680,164	2,417,295	(262,869)	(9.8%)	2,337,958	(79,337)	(3.3%)	9
Transfer to Reserve & Reserve Funds	57,007	317,302	260,295	456.6%	293,467	(23,835)	(7.5%)	10
Internal Recoveries/Transfers	488,687	443,372	(45,315)	(9.3%)	457,997	14,625	3.3%	11
Total Expenditures	\$7,932,131	\$7,904,862	(\$27,269)	(0.3%)	\$8,000,708	\$95,846	1.2%	
Sub-Total Operating Budget	\$3,416,443	\$3,533,665	\$117,222	(3.4%)	\$3,658,218	\$124,553	3.5%	
Add: Operating Impacts from Capital		-	-	0.0%	5,000	5,000	0.0%	
Total Operating Budget	\$3,416,443	\$3,533,665	\$117,222	(3.4%)	\$3,663,218	\$129,553	3.7%	

Note: Explanation of Change

- (1)** Reduction in Hall Rental revenues as a result of expired lease agreements at Town Hall.
- (2)** Reduction in miscellaneous revenues that have not materialized in the past, combined with reductions in contractual revenue agreements with external parties.
- (3)** Taxes, Maintenance, Insurance (TMI) revenue from lease agreements based on historical trends.
- (4)** Decrease in reserve funding as interest debt payments are declining for 2023 & 2024.
- (5)** 2023 & 2024 change in wages and benefits to reflect salary progressions, employment agreements, economic adjustments, and changes in benefit costs. In addition, an in-year change was made to repurpose 1 Facility Attendant and 0.6 Facility Operator FTE for 1 Facilities Supervisor position, and 3 Rink Helper students were added to help maintain existing service levels. Lastly, further adjustments were made to salary allocations to reflect how staff spend their time, splitting staff time across other Sustainable Town services.
- (6)** Increase largely reflects significant increasing insurance premiums, combined with increased purchased services to maintain Town facilities.
- (7)** Increase reflects anticipated inflationary increases on utility costs.
- (8)** 2023 decrease reflects change from external snow clearing contracts to bringing the service in-house, combined with adjusting budgetary figures to reflect the current contracts in place. 2024 change reflects anticipated inflationary increases in contracted services.
- (9)** Decrease in interest costs as existing debt is paid off, and removal of budgeted debt payments for the Rizzardo Health & Wellness Centre (RHWC). Town internally financed the capital costs for RHWC.
- (10)** Transfer to capital added to 2023-2024 budget to allocate funds towards the internally financed portion of the RHWC. All surplus operating funds from RHWC are used to fund the capital costs of the facility.
- (11)** Reduction reflects a budgetary adjustment to move costs directly to the service they relate to, as opposed to budgeting as overhead-related costs and allocating against services.





Capital Projects Overview

Project No. & Project Name	2023 Proposed	2024 Proposed
FAC21 Town Facilities - HVAC Capital Renewal Program	430,000	235,000
FAC23 Town Facilities - Roofing Capital Renewal Program	200,000	165,000
FAC25 Town Facilities - General Capital Renewal Program	740,000	552,000
FAC26 Town Facilities - Arenas and Rinks Capital Renewal Program	280,000	120,000
FAC27 IRC Dectron Pool Dehumidification Unit	---	380,000
FAC31 IRC Lap Pool Liner Replacement	400,000	---
FAC33 Town Facilities - Sustainability Study	100,000	---
Total	\$2,150,000	\$1,452,000

Read details on these Capital Projects at innisfil.ca/CapitalProjects.



Parks & Open Spaces

Service Business Plan

Executive Sponsor: Director of Operations

Service Lead: Manager of Operations



Our Services

Sports Fields & Courts – We provide safe, clean recreational spaces for users to enjoy outdoor sports and leisure activities. We maintain different sports amenities such as soccer pitches, baseball diamonds, basketball courts, and tennis courts located within communities and in hubs such as the Innisfil Recreational Complex. Each field requires specific maintenance to keep them in good condition and safe for programmed use. This includes regular inspections, turf cultural practices, surface treatments, line-painting courts, equipment repair, grass cutting and trimming. These fields and courts host both Town-provided and private programming.

Lake Access – Lake access allows our residents and guests to access the richness of experiences Lake Simcoe has to offer. Lake access points enable users to enjoy a variety of activities, such as swimming, kayaking, fishing, relaxing, and boating.

Innisfil Beach Park represents the primary water access point for both people and boats, while the remainder of the municipality is dotted with 50+ additional lake access points. Some of these are active, vibrant community assets providing access to the water, while others are used as lookout points or as a quiet place to enjoy Lake Simcoe. Every year we invest significant resources to make these water access points ready for the season, including launching the docks, placing swim buoys to ensure safety, and cleaning beaches of debris.



We are committed to making Innisfil's waterfront more accessible for all. Recent improvements have included the installation of beach mats at each of our premium locations, in addition to a new beach wheelchair that is now available at Innisfil Beach Park.

Parks & Green Spaces – We make sure our green spaces and parks offer residents a place to relax, play, come together with friends, and support the health and wellness of the community. They are located within neighbourhoods and in central locations throughout the Town. Green spaces also include naturalized space, like the Arboretum, or the green spaces and gardens around our municipal buildings. Each space has an individual plan for maintenance and care that is dependent on its composition and includes such maintenance activities as grass-cutting, playground maintenance and inspections, tree planting and trimming, and horticultural and waste management.

We also maintain a wide variety of trails, easements, and walkways throughout the municipality that connect our parks, open spaces, and woodlots. We continue to expand our trail network to provide residents with more opportunities to enjoy nature by walking, hiking, or cycling.





Measuring Work & Performance

Performance Measure	Actual			Projected		
	2019	2020	2021	2022	2023	2024
Hectares of grass cutting maintained	69.5	69.5	69.5	70.3	73.8	78.1
Hectares of new parks maintained	0	0	0.37	3.5	4.3	1.8
% of Innisfil Beach Park inquiries closed within 3 business days	49%	84%	69%	75%	75%	75%
Sports fields, courts & pavilion permit holder user satisfaction*	N/A	N/A	N/A	75%	75%	75%

Note: *Values represent % of users who give an 8/10 satisfaction score or better





Our Operating Budget Overview

	2022		2023		2024		Note	
	Approved Budget	Proposed Budget	Year to Year \$ Change	Year to Year % Change	Proposed Budget	Year to Year \$ Change		Year to Year % Change
Revenues								
Registration & Facility Fees	(\$483,915)	(\$496,029)	(\$12,114)	2.5%	(\$498,929)	(\$2,900)	0.6%	1
External Recoveries	(14,000)	(18,500)	(4,500)	32.1%	(18,500)	-	0.0%	
Total Revenues	(\$497,915)	(\$514,529)	(\$16,614)	3.3%	(\$517,429)	(\$2,900)	0.6%	
Expenditures								
Wages & Benefits	\$913,443	\$1,331,138	\$417,695	47.7%	\$1,380,523	\$49,385	3.7%	2
Materials & Supplies	625,395	591,447	(33,948)	(5.4%)	609,947	18,500	3.1%	3
Utilities	66,024	97,309	31,285	47.4%	100,716	3,407	3.5%	4
Contracted Services	131,936	216,712	84,776	64.3%	219,807	3,095	1.4%	5
Rents & Financial	13,000	13,000	-	0.0%	13,000	-	0.0%	
Transfer to Reserve & Reserve Funds	3,000	3,000	-	0.0%	3,000	-	0.0%	
Internal Recoveries/Transfers	394,336	838,635	444,299	112.7%	860,451	21,816	2.6%	6
Total Expenditures	\$2,147,134	\$3,091,241	\$944,107	44.0%	\$3,187,444	\$96,203	3.1%	
Sub-Total Operating Budget	\$1,649,219	\$2,576,712	\$927,493	56.2%	\$2,670,015	\$93,303	3.6%	
Add: Operating Impacts from Capital	-	72,516	72,516	0.0%	111,093	38,577	53.2%	
Total Operating Budget	\$1,649,219	\$2,649,228	\$1,000,009	60.6%	\$2,781,108	\$131,880	5.0%	

Note: Explanation of Change

(1) Includes additional Volleyball Court revenues and shifting some rental revenue from Facilities Management.



(2) 2023 & 2024 change in wages and benefits to reflect salary progressions, employment agreements, economic adjustments, and changes in benefit costs. Increase reflects the addition of 1 year-round casual, 2 seasonal casuals, and 6 students to support 3 additional operational crews to that were previously funded through gapping dollars. In addition, 4 6-month Parking Lot Maintenance casuals were added to the budget to continue to benefit from in-house snow clearing services. Lastly, further adjustments were made to salary allocations to reflect how staff spend their time, splitting staff time across other Sustainable Town services.

(3) 2023 reduction in materials and purchased services to align with historical trends, partially offset by increases related to insurance premiums. 2024 increase reflects inflationary impact on these expenses.

(4) 2023 reflects reallocating the expenses for 2 locations from Facilities Management to Parks & Open Spaces to better align the management of these locations with the parks that they are located within. 2024 increase reflects inflationary impacts on utilities.

(5) Reflects increasing costs related to contracts such as tree removal and portable toilet contracts.

(6) Increase reflects increased fleet-related costs combined with budgeting for internal snow removal costs. Also, changes reflect budgetary adjustments to move costs directly to the services they relate to, as opposed to budgeting as overhead-related costs and allocating against services. As a result of this change, Parks & Open Spaces received a larger allocation than the previous budget allocation.



Capital Projects Overview

Project No. & Project Name	2023 Proposed	2024 Proposed
PKS359 Crossroads Park - Resurfacing and Fencing of Courts	---	195,600
PKS413 Innisfil Beach Park - Tennis Court Cover & Resurfacing	---	1,075,000
PKS416 Campus Tree Replacement	60,000	---
Total	\$60,000	\$1,270,600

Read details on these Capital Projects at innisfil.ca/CapitalProjects.



Stormwater Management

Service Business Plan

Executive Sponsor: Director of Operations

Service Lead: Stormwater Project Manager



We help minimize the impact of flooding and polluted runoff flowing into our rivers, streams, and Lake Simcoe and reduce the strain that stormwater places on our municipal infrastructure. Innisfil is fortunate to be part of the headwaters of the Nottawasaga River and also have the beauty of Lake Simcoe as our easterly border. Providing stormwater management services ensures that residents are protected while preserving both bodies of water.

Stormwater Management – Stormwater management reduces the impacts of polluted runoff flowing into lakes, rivers and streams, and reduces the strain that stormwater places on our municipal infrastructure including ditches, culverts, storm sewers, oil grit separators (OGS), low-impact development (LID) and stormwater management facilities. Stormwater refers to rainwater or snow melt that flows over roads, parking lots, lawns, buildings, and other sites throughout the Town.

We provide inspection, maintenance, repair, rehabilitation, retrofit and reconstruction of the Town's stormwater network. Our services provide residents, businesses and visitors with a system designed to protect our infrastructure from flooding and help prevent the release of polluted sediments from entering our streams, rivers, and Lake Simcoe. Key activities include the annual inspection and maintenance of stormwater management ponds and wetlands, stormwater sewers, ditches, culverts, OGS units and LID features.



Municipal Drains – Municipal drains are “community” drainage systems, located on both public and private lands, adopted by by-law under the provisions of the Province’s *Drainage Act*. Historically, Municipal Drains were constructed to improve the drainage of agricultural lands by serving as the discharge point for private drainage systems. However, Municipal Drains also play an important role in removing excess water collected by roadside ditches, residential lots and other properties in rural areas. As per the *Drainage Act*, the Town is responsible for the maintenance of any drainage works constructed under its authority. We provide inspection, maintenance, repair, improvement and delivery of projects to improve or establish new drains within the Town’s municipal drain network.



Measuring Work & Performance

Performance Measure	Actual			Projected		
	2019	2020	2021	2022	2023	2024
# of stormwater ponds	42	42	42	47	47	47
# of municipal drains	24	24	24	24	24	24
# of oil grit separator (OGS) units	4	5	5	9	9	9
% of ponds, drains and oil grit separator units inspected annually	100%	100%	100%	100%	100%	100%
Municipal Drains in fair or better condition*	58%	62%	71%	75%	75%	75%
Storm Water Management (SWM) ponds in fair or better condition*	49%	51%	54%	56%	58%	60%

Note: * Fair condition means the asset is in working condition, however, minor improvements may be required within the next 3 years to return the pond/drain to designed condition. Ratings of lesser conditions are still functional but are not up to design standards and/or basic level of quality control.





Our Operating Budget Overview

	2022		2023		2024		Note	
	Approved Budget	Proposed Budget	Year to Year \$ Change	Year to Year % Change	Proposed Budget	Year to Year \$ Change		Year to Year % Change
Revenues								
External Recoveries	(\$309,619)	(\$306,884)	\$2,735	(0.9%)	(\$306,884)	-	0.0%	
Other	(26,568)	(35,000)	(8,432)	31.7%	(35,000)	-	0.0%	1
Total Revenues	(\$336,187)	(\$341,884)	(\$5,697)	1.7%	(\$341,884)	-	0.0%	
Expenditures								
Wages & Benefits	\$241,942	\$251,310	\$9,368	3.9%	\$258,336	\$7,026	2.8%	2
Materials & Supplies	469,318	375,900	(93,418)	(19.9%)	405,960	30,060	8.0%	3
Long-term Debt - Principal & Interest	304,884	304,884	-	0.0%	304,884	-	0.0%	
Internal Recoveries/Transfers	194,365	100,900	(93,456)	(48.1%)	104,327	3,427	3.4%	4
Total Expenditures	\$1,210,509	\$1,032,994	(\$177,515)	(14.7%)	\$1,0173,507	\$40,513	3.9%	
Sub-Total Operating Budget	\$874,322	\$691,110	(\$183,212)	(21.0%)	\$731,623	\$40,513	5.9%	
Add: Operating Impacts from Capital	-	12,200	12,200	0.0%	12,500	300	2.5%	
Total Operating Budget	\$874,322	\$703,310	(\$171,012)	(19.6%)	\$744,123	\$40,813	5.8%	

Note: Explanation of Change

(1) Increased stormwater superintendent grant based on historical trends.

(2) 2023 & 2024 change in wages and benefits to reflect salary progressions, employment agreements, economic adjustments, and changes in benefit costs. In addition, further adjustments were made to salary allocations to reflect how staff spend their time, splitting staff time across other Sustainable Town services.

(3) 2023 change includes reduced service levels related to flood control and ditching, combined with a budgetary adjustment to simplify fleet allocations. This is partially offset by increased purchased services related to stormwater Environmental Compliance Approval regulations introduced for 2023.

(4) Reduction reflects a budgetary adjustment to move costs directly to the service they relate to, as opposed to budgeting as overhead-related costs and allocating against services.





Capital Projects Overview

Project No. & Project Name	2023 Proposed	2024 Proposed
RDS221 Emerald Ash Borer Management Program	286,840	301,185
SWM3 Roulston Drain Abandonment	---	433,600
SWM9 Cross Culvert Replacement Program	75,000	78,750
SWM10 Invasive Phragmites Control Program	80,000	55,000
SWM12 Stormwater Management Operation and Maintenance Manual	100,000	---
Total	\$541,840	\$868,535

Read details on these Capital Projects at innisfil.ca/CapitalProjects.



Transportation Network

Service Business Plan

Executive Sponsor: Director of Operations

Service Lead: Operations Manager, Roads and Fleet Services

Our Services

Our transportation network is made up of roads, sidewalks, and trail systems that connect our residents to their communities. This service fosters healthy living, safety, and economic prosperity and operates across our Town as an environmentally and financially sustainable system that is ready for the future. Through our constant, vigorous improvement and maintenance activities, we are proud to say we meet or exceed the minimum legislative requirements outlined in the Ontario Regulation for Minimum Maintenance Standards (O. Reg. 239/02). Our three main services are providing road access, sidewalk access, and winter control.

Road Access – We provide maintenance and repair to streets, giving residents, businesses, and visitors an accessible transportation network for motor vehicles and other modes of transportation. Examples of the activities we are responsible for include:

- Patrolling and inspection
- Surface repairs and pavement marking
- Street sweeping and dust control
- Signage, traffic and pedestrian signals and street lighting
- Road and right-of-way work permits

Sidewalk Access – We supply safe and accessible sidewalks and pathways. Key activities include sidewalk maintenance, inspection, reconstruction, and installation of new sidewalks.

Winter Control – We prevent, remove, and treat winter snow and ice on our roads and sidewalks. Key activities include snow plowing and winter control product application, anti-icing, and snow removal.



Measuring Work & Performance

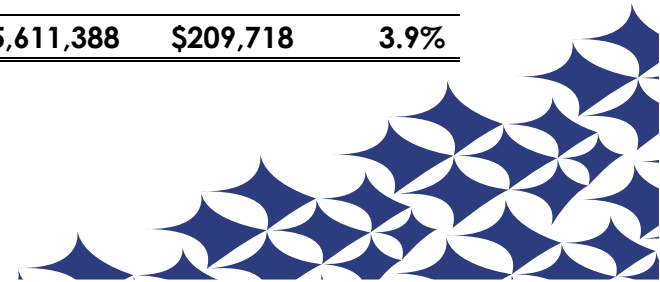
Performance Measure	Actual			Projected		
	2019	2020	2021	2022	2023	2024
Lane kilometres of paved roads maintained	691	691	697	697	700	703
Lane kilometres of gravel roads maintained	67	67	67	67	67	67
% of inquiries closed within 3 business days*	64%	63%	63%	70%	70%	70%
% of paved lane kilometres in good or very good condition	91%	91%	91%	90%	90%	90%
% of vehicle damage incidents per lane kilometre of road maintained	0.02	0.02	0.02	0.02	0.02	0.02

Note: * Inquiries related to potholes, signs, winter maintenance



Our Operating Budget Overview

	2022		2023		2024			Note
	Approved Budget	Proposed Budget	Year to Year \$ Change	Year to Year % Change	Proposed Budget	Year to Year \$ Change	Year to Year % Change	
Revenues								
Registration & Facility Fees	-	(\$23,462)	(\$23,462)	0.0%	(\$23,931)	(\$469)	2.0%	1
Permits & Other Development Fees	(123,990)	(101,500)	22,490	(18.1%)	(101,500)	-	0.0%	2
User Fees, Licences and Fines	(5,025)	(13,525)	(8,500)	169.2%	(13,525)	-	0.0%	
External Recoveries	(85,000)	(36,200)	48,800	(57.4%)	(36,200)	-	0.0%	3
Transfer from Reserve & Reserve Funds	(353,530)	(138,000)	215,530	(61.0%)	(138,000)	-	0.0%	4
Total Revenues	(\$567,545)	(\$312,687)	\$254,858	(44.9%)	(\$313,156)	(\$469)	0.1%	
Expenditures								
Wages & Benefits	\$1,344,646	\$1,496,517	\$151,871	11.3%	\$1,553,723	\$57,206	3.8%	5
Materials & Supplies	2,316,623	2,090,140	(226,483)	(9.8%)	2,193,964	103,824	5.0%	6
Utilities	511,576	498,995	(12,581)	(2.5%)	509,664	10,669	2.1%	7
Contracted Services	113,618	22,213	(91,405)	(80.4%)	22,657	444	2.0%	8
Long-term Debt - Principal & Interest	318,226	138,000	(180,226)	(56.6%)	138,000	-	0.0%	9
Internal Recoveries/Transfers	959,133	1,308,661	349,528	36.4%	1,335,205	26,544	2.0%	10
Total Expenditures	\$5,563,822	\$5,554,526	(\$9,296)	(0.2%)	\$5,753,213	\$198,687	3.6%	
Sub-Total Operating Budget	\$4,996,277	\$5,241,839	\$245,562	4.9%	\$5,440,057	\$198,218	3.8%	
Add: Operating Impacts from Capital	-	159,831	159,831	0.0%	171,331	11,500	7.2%	
Total Operating Budget	\$4,996,277	\$5,401,670	\$405,393	8.1%	\$5,611,388	\$209,718	3.9%	



Note: Explanation of Change

- (1)** Budget adjustment to reflect where to align with actuals.
- (2)** Reduction in road occupancy permit to reflect historical trends, partially offset by an increase in overweight vehicle permits to reflect historical trends.
- (3)** Removal of Vector Truck Billing which has not materialized in the past.
- (4)** Removal of temporary funding for line striping, and removal of transfers that offset long-term debt not incurred.
- (5)** 2023 & 2024 change in wages and benefits to reflect salary progressions, employment agreements, economic adjustments, and changes in benefit costs. In addition, further adjustments were made to salary allocations to reflect how staff spend their time, splitting staff time across other Sustainable Town services.
- (6)** 2023 change includes reduced service levels related to gravel resurfacing and guide rails, combined with reducing various purchased services and material-related costs to align with historical trends.
- (7)** 2023 change reflects reduced utility costs to align with actuals. 2024 change reflects inflationary increases.
- (8)** Reduction includes realigning the budget to Materials & Supplies to align with actuals.
- (9)** Removal of long-term debt not incurred.
- (10)** Increase reflects a budgetary adjustment to move costs directly to the service they relate to, as opposed to budgeting as overhead-related costs and allocating against services. This is partially offset by recoveries related to internal recoveries from departments for snow removal services.





Capital Projects Overview

Project No. & Project Name	2023 Proposed	2024 Proposed
RDS379 Acoustical Fence Replacement - 7th Line	300,000	---
RDS380 Acoustical Fence Refresh Innisfil Beach Road	50,000	---
RDS381 Waste Storage Facility Asphalt Works	---	40,000
Total	\$350,000	\$40,000

Read details on these Capital Projects at innisfil.ca/CapitalProjects.





Management

- ◆ Corporate Finance
- ◆ Corporate Legal Advice & Support
- ◆ Corporate Management
- ◆ Financial Management

- ◆ Fleet Management
- ◆ Information Technology
- ◆ People & Talent Management



Corporate Finance

Service Business Plan

Executive Sponsor: CFO/Director of Corporate Services & Innovation

Service Lead: Treasurer



Our Services

Corporate Finance – With the needs and goals of the community in mind, we manage the Town's finances in a financially responsible manner considering all forms of financing options including reasonable and affordable tax rates, user fees, alternative revenue sources and long-term debt through transparent priority ranking of needs. Strong investment management helps build reserves for the renewal of municipal assets and ensures the integrity and transparency of our investment management process.





Measuring Work & Performance

Performance Measure	Actual			Projected		
	2019	2020	2021	2022	2023	2024
% of realized return						
Total Investment Portfolio	2.55%	1.81%	1.49%	1.70%	3.10%	3.90%
Internally Managed Portfolio	2.55%	1.48%	0.26%	2.20%	3.85%	3.85%
Externally Managed Portfolio*	N/A	2.71%	6.67%	0.50%	2.00%	4.00%
PTRS Reserve balance as a % of Town revenues**	6.43%	6.67%	6.46%	6.50%	7.00%	7.00%

Note: *Partnership with ONE Investment and Purdue Financial came into effect in 2020

**The Property Tax Rate Stabilization (PTRS) Reserve balance at the end of each fiscal year is maintained between 5% and 10% of the budgeted expenditures net of transfers to other reserves (per policy CP.02-12-05)



Our Operating Budget Overview

	2022		2023		2024			Note
	Approved Budget	Proposed Budget	Year to Year \$ Change	Year to Year % Change	Proposed Budget	Year to Year \$ Change	Year to Year % Change	
Revenues								
Property Taxation	(\$2,137,713)	(\$1,726,681)	\$411,032	(19.2%)	(\$1,737,118)	(\$10,437)	0.6%	1
User Fees, Licences and Fines	(96,000)	(110,500)	(14,500)	15.1%	(117,500)	(7,000)	6.3%	
Penalties & Interest	(1,246,000)	(1,316,000)	(70,000)	5.6%	(1,396,000)	(80,000)	6.1%	2
Interest & Dividends	(559,271)	(1,548,038)	(988,767)	176.8%	(1,505,355)	42,683	(2.8%)	3
Ontario Lottery Gaming (OLG) Revenues	(4,650,000)	(6,200,000)	(1,550,000)	33.3%	(6,200,000)	-	0.0%	4
External Recoveries	(22,000)	(21,000)	1,000	(4.5%)	(21,000)	-	0.0%	
Other	(224,693)	(266,000)	(41,307)	18.4%	(263,000)	3,000	(1.1%)	5
Transfer from Reserve & Reserve Funds	-	(200,000)	(200,000)	0.0%	(100,000)	100,000	(50.0%)	6
Total Revenues	(\$8,935,677)	(\$11,388,219)	(\$2,452,542)	27.4%	(\$11,339,973)	\$48,246	(0.4%)	
Expenditures								
Wages & Benefits	(\$115,722)	\$277,039	\$392,761	(339.4%)	\$502,525	\$225,486	81.4%	7
Materials & Supplies	(30,000)	200,000	230,000	(766.7%)	200,000	-	0.0%	8
Transfer to Reserve & Reserve Funds	16,179,243	18,826,923	2,647,680	16.4%	20,448,923	1,622,000	8.6%	9
Internal Recoveries/Transfers	(972,529)	(997,785)	(25,256)	2.6%	(1,017,465)	(19,680)	2.0%	10
Total Expenditures	\$15,060,992	\$18,306,177	\$3,245,185	21.5%	\$20,133,983	\$1,827,806	10.0%	
Total Operating Budget	\$6,125,315	\$6,917,958	\$792,643	12.9%	\$8,794,010	\$1,876,052	27.1%	

Note: Explanation of Change

(1) Reduction in supplementary tax revenue to align more closely with actuals and forecasted.

- (2)** Increase in penalty & interest on taxes to align with actuals.
- (3)** Increase in bank interest and investment income as a result of rising interest rates, along with budgeted dividends from InnPower.
- (4)** Increase in OLG gaming revenues as activity returns to pre-COVID levels.
- (5)** Forecasted increase in Provincial Offence Act (POA) revenues. All POA revenues are budgeted to be transferred to the Capital Reserve Fund.
- (6)** Transfer from Self Insurance Reserve to offset increases in insurance costs throughout the Town.
- (7)** Increase related to budgeted impacts for job re-evaluation, new OMERS benefits on part-time employees, less an amount budgeted for wage gapping (position vacancies).
- (8)** Removal of budgeted cost saving initiatives that were not realized.
- (9)** Increased transfers related to increased OLG gaming revenues, 1% Capital Levy and POA revenues.
- (10)** Increased recoveries related to corporate overheads recoverable from Planning & Engineering external recoveries.



Corporate Legal Advice & Support

Service Business Plan

Executive Sponsor: CFO/Director of Corporate Services & Innovation

Service Lead: Manager of Legal and Clerk Services



Our Services

Legal Advice – We supply strategic legal advice to Council, staff, and partner organizations on matters involving contracts, municipal law, labour relations, regulatory compliance and more.

Real Estate Transaction Support – We provide advice and drafting support (e.g., contracts and agreements) during land acquisition, disposition, and through a variety of development processes.

Litigation Support – We manage cost-effective external legal assistance on litigation files, represent the Town effectively at courts and tribunals as needed, and work with service areas for negotiation of reasonable resolutions outside of formal adjudication.

Risk Management – We administer the Town's Risk Management program including ensuring proper insurance coverage, tracking and reporting on risks to various service areas, and monitoring regulatory changes affecting Town business.

Records Management – Our team administers the Records Management program including the review and updating of our physical and electronic records management system and respective by-laws. We have shifted to primarily electronic records management and continuously update best practices to ensure the safekeeping of important documents and pieces of our municipal history.



Measuring Work & Performance

Performance Measure	Actual			Projected		
	2019	2020	2021	2022	2023	2024
Total amount spent on external legal costs	\$243,000	\$170,000	\$219,373	\$190,000	\$170,000	\$160,000
# of legal requests completed*	183	256	228	225	250	250

Note: * Services provided internally to Town, InnServices, and InnPower; increase in requests for 2020 in part due to COVID-19





Our Operating Budget Overview

	2022 Approved Budget	2023 Proposed Budget	Year to Year \$ Change	Year to Year % Change	2024 Proposed Budget	Year to Year \$ Change	Year to Year % Change	Note
Revenues								
User Fees, Licences and Fines	(\$4,560)	(\$3,000)	\$1,560	(34.2%)	(\$3,000)	-	0.0%	
External Recoveries	(274,080)	(154,676)	119,404	(43.6%)	(159,676)	(5,000)	3.2%	1
Transfer from Reserve & Reserve Funds		(30,000)	(30,000)	0.0%	(30,000)	-	0.0%	2
Total Revenues	(\$278,640)	(\$187,676)	\$90,964	(32.6%)	(\$192,676)	(\$5,000)	2.7%	
Expenditures								
Wages & Benefits	\$752,792	\$722,435	\$19,643	2.6%	\$801,400	\$28,965	3.7%	3
Materials & Supplies	159,912	192,362	32,450	20.3%	192,542	180	0.1%	4
Utilities	1,700	3,177	1,477	86.9%	2,427	(750)	(23.6%)	
Contracted Services	174,844	161,344	(13,500)	(7.7%)	161,344	-	0.0%	5
Internal Recoveries/Transfers	(5,000)	12,750	17,750	(355.0%)	13,000	250	2.0%	6
Total Expenditures	\$1,084,248	\$1,142,068	\$57,820	5.3%	\$1,170,713	\$28,645	2.5%	
Total Operating Budget	\$805,608	\$954,392	\$148,784	18.5%	\$978,037	\$23,645	2.5%	

Note: Explanation of Change

- (1) Reduction in external recoveries based on historical trends.
- (2) Transfer from Self Insurance Reserve to offset increases in insurance deductible increases.
- (3) 2023 & 2024 change in wages and benefits to reflect salary progressions, employment agreements, economic adjustments, and changes in benefit costs.
- (4) Increases in insurance deductibles.

- (5) Reduction in external legal costs.
- (6) Increase in Director recoveries.



Corporate Management

Service Business Plan

Executive Sponsors: CAO and CFO/Director of Corporate Services & Innovation

Service Lead: Head of Enterprise Strategy & Business Planning

Our Services

Alignment Across Corporate Partners – We align common strategies and goals across corporate partners and stakeholders to fulfill the Community Strategic Plan and achieve the future directions of the Town. Having a strong, united organization ensures we stay on target for long-term objectives while doing everything possible to keep our community safe.

Strategic Planning and Innovation – We create, reinvent and redesign corporate strategies to drive business growth, generate value for our community, and create competitive advantages. We encourage and facilitate long-term planning for decades to come.

Corporate Performance Monitoring and Reporting – We help with the development, monitoring and ongoing enhancement of Key Performance Indicators (KPIs), levels of service, and performance metrics for the Town. We also collect, analyze and prepare the results for regular performance reporting to management, Council and the public.

Service Improvement – We work with departments to optimize processes, improve workflow automation, and introduce new solutions by leading requirements definition, solution development, implementation planning, and project/change management activities.

Asset Management – We provide foundational support to departments to enable them to better manage municipal infrastructure assets and make more informed decisions about the maintenance, enhancement, and replacement of assets. Our team leads the development and implementation of tools, processes, and

operating procedures to support effective inventory control and condition reporting of assets. We also develop and maintain supporting documentation such as policy, strategy and asset management plans to improve performance and ensure compliance with provincial legislation.



Measuring Work & Performance

Performance Measure	Actual			Projected		
	2019	2020	2021	2022	2023	2024
Asset Management Program Health Average AMRS* Level	N/A	N/A	1.4	1.5	1.8	2.2
% of AMRS* Outcome Areas at Level 2 or Higher	N/A	N/A	53.3%	60.0%	80.0%	93.3%

Note: *AMRS stands for Asset Management Readiness Scale



Our Operating Budget Overview

	2022		2023		2024		Note	
	Approved Budget	Proposed Budget	Year to Year \$ Change	Year to Year % Change	Proposed Budget	Year to Year \$ Change		Year to Year % Change
Revenues								
Transfer from Reserve & Reserve Funds	-	(92,856)	(92,856)	0.0%	(95,077)	(2,221)	2.4%	1
Total Revenues	-	(\$92,856)	(\$92,856)	0.0%	(\$95,077)	(\$2,221)	2.4%	
Expenditures								
Wages & Benefits	\$1,054,783	\$1,325,424	\$270,641	25.7%	\$1,381,413	\$55,989	4.2%	2
Materials & Supplies	61,786	67,806	6,020	9.7%	67,106	(700)	(1.0%)	
Utilities	4,000	8,399	4,399	110.0%	8,399	-	0.0%	
Contracted Services	25,000	5,000	(20,000)	(80.0%)	5,000	-	0.0%	3
Conservation Authorities, Local Boards & Grants	17,000	17,000	-	0.0%	17,000	-	0.0%	
Internal Recoveries/Transfers	11,000	(87,038)	(98,038)	(891.3%)	(170,844)	(83,806)	96.3%	4
Total Expenditures	\$1,173,569	\$1,336,591	\$163,022	13.9%	\$1,308,074	(\$28,517)	(2.1%)	
Total Operating Budget	\$1,173,569	\$1,243,735	\$70,166	6.0%	\$1,212,997	(\$30,738)	(2.5%)	

Note: Explanation of Change

(1) Reflects the funding from Capital reserves to offset the grant writing position represented in Note 2.

(2) 2023 & 2024 change in wages and benefits to reflect salary progressions, employment agreements, economic adjustments, and changes in benefit costs. The change also includes an internal transfer of 2 positions from another service area.

(3) Decrease in strategic planning costs.

(4) Increase in internal recoveries from Council related to Executive Business Partner and Chief of Staff positions, and Director office recoveries.



Capital Projects Overview

Project No. & Project Name	2023 Proposed	2024 Proposed
ADM10 Community Strategic Plan Development & Fulfillment	75,000	55,000
Total	\$75,000	\$55,000

Read details on this Capital Project at innisfil.ca/CapitalProjects.



Financial Management

Service Business Plan

Executive Sponsor: CFO/Director of Corporate Services & Innovation

Service Lead: Treasurer



Financial Planning & Reporting – We provide financial leadership, planning, guidance and reporting to internal and external customers, including budget preparation and support. We're responsible for all statutory financial reporting in compliance with legislative requirements.

General Accounting – Our team delivers day-to-day transactional needs to Town-related accounts payable, accounts receivable, payroll, cash handling, bank deposits, account reconciliations, inquiries, and issue resolution.

Procurement – We facilitate the Town's procurement of goods, services and construction in an open, fair and transparent process in compliance with the Town's Purchasing By-Law and legislated Trade Treaties (CETA/CFTA). We also oversee purchasing training, auditing, asset disposal, and the corporate p-card, signing authority and vendor performance programs.

Property Taxation – This team manages all aspects of property taxation for the Town and associated agencies including billing, collections, customer inquiries, initiating tax sales, and preparing and recording tax write-offs and adjustments.



Measuring Work & Performance

Performance Measure	Actual			Projected		
	2019	2020	2021	2022	2023	2024
Property tax arrears as a % of current year taxes billed	9.6%	9.2%	7.1%	7.5	8.0%	8.3%
Procurement						
# of competitive bid cycles completed	72	84	70	70	75	80
% of bid cycles meeting prescribed timelines*	---	---	---	50%	55%	60%
General Accounting						
# of accounts payable (AP) payments	5,121	4,463	4,326	4,461	4,550	4,650
% of AP payments made electronically	73%	94%**	98%**	96%	97%	97%
Financial Planning						
% of Operating Budget Spent versus Planned***	98%	99.8%	98.7%	97%	100%	100%
% of Capital Budget Spent versus Planned	67%	83%	60%	62%	72%	74%

Note: *Newly defined metric being tracked in 2022; timelines vary based on the type of procurement.

**As a result of COVID-19 and staff working remotely, electronic accounts payable payments increased significantly.

***Target variance is +/-3% of planned operating budget



Our Operating Budget Overview

	2022		2023		2024		Note	
	Approved Budget	Proposed Budget	Year to Year \$ Change	Year to Year % Change	Proposed Budget	Year to Year \$ Change		Year to Year % Change
Revenues								
User Fees, Licences and Fines	(\$332,564)	(\$290,425)	\$42,139	(12.7%)	(\$299,825)	(\$9,400)	3.2%	1
External Recoveries	(226,000)	(146,000)	80,000	(35.4%)	(146,000)	-	0.0%	2
Transfer from Reserve & Reserve Funds	(50,000)	-	50,000	(100.0%)	-	-	0.0%	3
Total Revenues	(\$608,564)	(\$436,425)	\$172,139	(28.3%)	(\$445,825)	(\$9,400)	2.2%	
Expenditures								
Wages & Benefits	\$2,069,714	\$2,152,257	\$82,543	4.0%	\$2,255,856	\$103,599	4.8%	4
Materials & Supplies	96,433	99,881	3,448	3.6%	101,481	1,600	1.6%	
Utilities	27,179	27,279	100	0.4%	27,389	110	0.4%	
Contracted Services	74,751	39,341	(35,410)	(47.4%)	40,822	1,481	3.8%	5
Rents & Financial	5,200	6,000	800	15.4%	6,000	-	0.0%	
Internal Recoveries/Transfers	(172,270)	(139,000)	33,270	(19.3%)	(142,000)	(3,000)	2.2%	6
Total Expenditures	\$2,101,007	\$2,185,758	\$84,751	4.0%	\$2,289,548	\$103,790	4.7%	
Total Operating Budget	\$1,492,443	\$1,749,333	\$256,890	17.2%	\$1,843,723	\$94,390	5.4%	

Note: Explanation of Change

(1) 2023 change reflects adjustments to various revenues to align with historical actuals. 2024 reflects anticipated inflationary increases.

(2) Reduction in recoveries from InnServices due to changes to the Chief Financial Officer (CFO) role.

(3) Removed transfer to reserve to reflect shifting the Grant Writer position to the Corporate Management service area.

- (4)** 2023 & 2024 change in wages and benefits to reflect salary progressions, employment agreements, economic adjustments, and changes in benefit costs.
- (5)** Removal of contract dollars related to Grant Writer position partially offset by an increase in Audit fees.
- (6)** Reduction in capital recoveries to better align with historical trends.



Fleet Management

Service Business Plan

Executive Sponsor: Director of Operations

Service Lead: Operations Manager, Roads and Fleet Services



Our Services

Fleet Management – Our Fleet department serves two main functions: maintenance of our corporate fleet through the operation of our in-house fleet shop; and strategic management of our corporate fleet, from acquisition to disposal of each corporate asset.

Maintenance of Corporate Fleet Vehicles and Equipment – We ensure the safe operation of emergency and non-emergency fleet vehicles and equipment through maintenance and repair activities. We routinely perform regulatory inspections, while priority repairs are admitted to the shop on the day of discovery with quick turnaround times to ensure fleet vehicles are available to provide services to the community without lengthy delays. Our in-house services allow us to better control internal repair costs and offer servicing to our external corporate partners, creating revenue-generating opportunities to offset operating costs.

Lifecycle Management of Corporate Fleet Vehicles and Equipment - We strategically manage our corporate fleet throughout the life of the assets to best meet the needs of our community. We work cross-functionally to plan for and acquire vehicles/equipment at the direction of Council through capital project approvals. We strive to maximize value through the purchase process, optimize our fleet use, and incorporate fleet greening measures. Additionally, we continue to implement improved preventative maintenance measures to extend the useful life of our corporate assets, reduce the cost of repairs, and eliminate unnecessary service disruptions.



Measuring Work & Performance

Performance Measure	Actual			Projected		
	2019	2020	2021	2022	2023	2024
# of municipal vehicle service appointments completed	1255	1176	1,134	1,020	1,250	1,250
# of corporate partner vehicle service appointments completed	381	395	374	370	400	400
% split of new to aging vehicles and equipment currently in service*	55:45%	53:47%	50:50%	51:49%	56:44%	53:47%
% of vehicles and equipment that have surpassed their expected lifecycle with a condition rating of good or better	3%	3%	3%	3%	4%	5%

Note: *Aging assets are in the latter half of their expected lifecycle. Target to maintain a 50:50% split (+/-10%).



Our Operating Budget Overview

	2022		2023		2024		Note	
	Approved Budget	Proposed Budget	Year to Year \$ Change	Year to Year % Change	Proposed Budget	Year to Year \$ Change		Year to Year % Change
Revenues								
External Recoveries	(\$228,152)	(\$260,870)	(\$32,718)	14.3%	(\$260,870)	-	0.0%	1
Total Revenues	(\$228,152)	(\$260,870)	(\$32,718)	14.3%	(\$260,870)	-	0.0%	
Expenditures								
Wages & Benefits	\$636,987	\$901,286	\$264,299	41.5%	\$939,745	\$38,459	4.3%	2
Materials & Supplies	547,915	739,911	191,996	35.0%	747,376	7,465	1.0%	3
Utilities	1,700	1,481	(219)	(12.9%)	1,481	-	0.0%	
Contracted Services	20,000	32,500	12,500	62.5%	32,500	-	0.0%	4
Rents & Financial	-	2,500	2,500	0.0%	2,500	-	0.0%	
Internal Recoveries/Transfers	(781,133)	(830,703)	(49,570)	6.3%	(825,300)	5,403	(0.7%)	5
Total Expenditures	\$425,469	\$846,975	\$421,506	99.1%	\$898,302	\$51,327	6.1%	
Sub-Total Operating Budget	\$197,317	\$586,105	\$388,788	197.0%	\$637,432	\$51,327	8.8%	
Add: Operating Impacts from Capital	-	15,404	15,404	0.0%	31,563	16,159	104.9%	
Total Operating Budget	\$197,317	\$601,509	\$404,192	204.8%	\$668,995	\$67,486	11.2%	

Note: Explanation of Change

(1) Increased anticipated revenues based on historical trends.

(2) 2023 & 2024 change in wages and benefits to reflect salary progressions, employment agreements, economic adjustments, and changes in benefit costs. The change also includes budgeting for three casual Fleet Apprentice positions. Previously, two casual staff were unbudgeted and were managed within existing gapping. The increase shown here reflects adding funds to cover these casual positions while adding a third position.

(3) Increased materials and supplies to reflect historical trends and align with recoveries, combined with increased insurance premiums.

(4) Increased to include additional software-related costs.

(5) Increased fleet recoveries from other service areas combined with budgetary adjustments to move costs directly to the services they relate to, as opposed to budgeting as an overhead-related costs and allocating against services.



Capital Projects Overview

Project No. & Project Name	2023 Proposed	2024 Proposed
FLT262 Portable Traffic Light - 1 set	42,500	---
FLT300 Additional Hot Box Patcher	58,000	---
FLT301 Multi-Use Trail Snow Plow Truck	---	98,500
FLT302 Street Flusher	---	362,000
FLT336 Purchase New Utility Vehicle for Town Campus	62,000	---
FLT346 Storm Water Pick-up	---	77,000
FLT386 Fleet Services Sustain (Replace) Vehicles & Equipment Program	2,572,600	2,467,500
FLT387 Fleet Software Updates	30,000	---
FLT395 Facility Operators Van	64,500	---
RDS392 Municipal Fleet Electric Charging Stations	---	160,000
Total	\$2,829,600	\$3,165,000

Read details on these Capital Projects at innisfil.ca/CapitalProjects.



Information Technology

Service Business Plan

Executive Sponsor: CFO/Director of Corporate Services & Innovation

Service Lead: Manager of Information Technology



Our Services

We work closely with all service areas to provide process enhancements, new solution implementation, technical support and hardware/software upgrades. Using hardwired and wireless networks, we enable connectivity for workers at all Town facilities and for remote users. Behind the scenes, IT staff install, maintain, upgrade and configure network security, enterprise servers, backup systems and communication systems to support the Town's various business areas and communication requirements. Additionally, IT works closely with InnPower IT to provide IT services and solutions to InnServices and contractually provides IT services to the Township of Essa.

We have provided a number of technology and software solutions to staff that make the transition from working at a Town facility to a remote site and back again seamless. We've seen how digital technologies allow us to continue daily operations while not in the building physically. We'll continue to propel the municipality into the virtual landscape and deliver more and improved digital services for residents. Initiatives are centred around the digital transformation of both internal and external facing municipal services, innovation and building technology confidence within the community.

Business Solutions – We partner with service areas and departments to advise and plan technology initiatives. Our team implements, develops, and enhances business solutions to better align the delivery of services with resident and department needs and available resources.

GIS (Geographic Information System) – We create and maintain spatial databases and mapping solutions to enable business units to effectively perform various functions.

IT Operations – We configure, maintain, upgrade, secure and back up data networks, computer hardware, applications and telecommunication systems. Cyber security technologies and practices are built into our operations to protect networks, devices, programs and data from attack, damage, or unauthorized access.

Helpdesk – We provide ongoing helpdesk and technical support services to end users of the Town of Innisfil and contracted customers. We help staff with technological needs to ensure teams can work efficiently and effectively.



Measuring Work & Performance

Performance Measure	Actual			Projected		
	2019	2020	2021	2022	2023	2024
# of GIS layers	---	355	391	405	405	405
# of published map services	---	89	105	140	140	140
# of support tickets opened	5,456	5,615	4,864	5,000	5,250	5,250
% of support tickets closed	---	93%	95%	90%	90%	90%
IT support user satisfaction	88%	95%	98%	95%	95%	95%





Our Operating Budget Overview

	2022 Approved Budget	2023 Proposed Budget	2023 Year to Year \$ Change	2023 Year to Year % Change	2024 Proposed Budget	2024 Year to Year \$ Change	2024 Year to Year % Change	Note
Revenues								
External Recoveries	(\$201,572)	(\$188,924)	\$12,648	(6.3%)	(\$190,610)	(\$1,686)	0.9%	1
Total Revenues	(\$201,572)	(\$188,924)	\$12,648	(6.3%)	(\$190,610)	(\$1,686)	0.9%	
Expenditures								
Wages & Benefits	\$848,352	\$875,181	\$26,829	3.2%	\$899,624	\$24,443	2.8%	2
Materials & Supplies	258,425	236,322	(22,103)	(8.6%)	251,637	15,315	6.5%	3
Utilities	3,800	4,563	763	20.1%	4,563	-	0.0%	
Contracted Services	211,877	295,624	83,747	39.5%	313,456	17,832	6.0%	4
Transfer to Reserve & Reserve Funds	115,000	115,000	-	0.0%	125,000	10,000	8.7%	5
Internal Recoveries/Transfers	6,000	28,500	22,500	375.0%	29,000	500	1.8%	6
Total Expenditures	\$1,443,454	\$1,555,190	\$111,736	7.7%	\$1,623,280	\$68,090	4.4%	
Sub-Total Operating Budget	\$1,241,882	\$1,366,266	\$124,384	10.0%	\$1,432,670	\$66,404	4.9%	
Add: Operating Impacts from Capital	-	106,500	106,500	0.0%	327,000	220,500	207.0%	
Total Operating Budget	\$1,241,882	\$1,472,766	\$230,884	18.6%	\$1,759,670	\$286,904	19.5%	

Note: Explanation of Change

- (1) Reduced IT recoveries to reflect historical revenue trends.
- (2) 2023 & 2024 change in wages and benefits to reflect salary progressions, employment agreements, economic adjustments, and changes in benefit costs.
- (3) 2023 one-time reduction to software annual maintenance fees.

- (4)** Increase in IT hosted and contracted services.
- (5)** Increase in 2024 transfer to Computer Replacement Reserve to reflect increased staff complement replacement needs.
- (6)** Increase in Director recoveries.





Capital Projects Overview

Project No. & Project Name	2023 Proposed	2024 Proposed
IT63 Hardware Replacements	125,000	125,000
IT70 Hardware Replacements - CDSB Building	20,000	25,000
IT73 Business Systems & Process Enhancements	30,000	30,000
IT75 Human Resources Information System Enhancements	75,000	---
IT89 IT Infrastructure Replacements	50,000	60,000
IT130 Network Security Updates	50,000	---
IT132 Card Access Technology Upgrade	55,000	---
IT136 Council Chambers Audio-Visual Upgrades	60,000	---
IT140 IT Research & Development	---	10,000
IT141 Security Camera Replacements	100,000	---
IT146 Digital Services	---	50,000
IT149 ERP System Replacement	---	200,000
IT150 Records Management System	250,000	250,000
IT151 Arena Livestreaming	100,000	---
IT153 Community Room AV	50,000	---
Total	\$965,000	\$750,000

Read details on these Capital Projects at innisfil.ca/CapitalProjects.



People & Talent Management

Service Business Plan

Executive Sponsor: Director of People and Talent

Service Lead: People and Talent Leader



Our Services

With our people-first approach, People & Talent (elsewhere known as Human Resources), provides strategic human resources services, long-term planning related to people strategy, and leading-edge practices to positively impact the employee experience and workplace environment. We help employees be their best selves, belong and excel.

Employee Relations – We provide people development, business consultation and support services to the Town and partner organizations. This includes programs and initiatives within learning and development, attraction and retention, total rewards, development and performance planning, people-related technology/systems, and employee engagement—all in support of a welcoming and inclusive workplace environment.

Labour Relations – Our team leads labour relations in collaboration with stakeholders. We promote harmonious labour/management relations, productive work environments, and fair and consistent treatment of our staff, and oversee collective agreement negotiations and interpretations.

Workplace Health and Wellness – We promote health, safety and wellness through various programs and initiatives. Our team models and advocates for a positive, safe, healthy, and supportive culture. We facilitate short and long-term disability management, incident root cause analysis, accommodation plans, safe/early return to work programs, and oversee benefit programs. We also collaborate with the Joint Health and Safety Committees and stakeholders to ensure safe work practices and health and safety legislative compliance.



Measuring Work & Performance

Performance Measure	Actual			Projected		
	2019	2020	2021	2022	2023	2024
# of recruitments completed	86	40	92	---	---	---
Average time to fill recruitment from posting to signing (days)	42	43	46*	55*	55	55
# of corporate learning and development opportunities offered	4	12	18	10	15	15
Employee retention rate	92%	97%	90%	90%	93%	93%

Note: *With the labour market more competitive than ever and the increase in the number of recruitments completed, the Town has seen a higher average time to fill recruitments. In 2022 and onwards, a 3-week posting period will be used (as opposed to the standard 2-week posting period) in this candidate-driven market.





Our Operating Budget Overview

	2022	2023		2024		Note		
	Approved Budget	Proposed Budget	Year to Year \$ Change	Year to Year % Change	Proposed Budget		Year to Year \$ Change	Year to Year % Change
Revenues								
External Recoveries	(\$102,500)	(\$102,500)	-	0.0%	(\$102,500)	-	0.0%	
Transfer from Reserve & Reserve Funds	-	(25,000)	(25,000)	0.0%	-	25,000	(100.0%)	1
Total Revenues	(\$102,500)	(\$127,500)	(\$25,000)	24.4%	(\$102,500)	\$25,000	(19.6%)	
Expenditures								
Wages & Benefits	\$801,518	\$823,318	\$21,800	2.7%	\$865,345	\$42,027	5.1%	2
Materials & Supplies	167,192	169,842	2,650	1.6%	169,842	-	0.0%	
Utilities	4,000	4,672	672	16.8%	4,672	-	0.0%	
Contracted Services	54,469	78,000	23,531	43.2%	53,000	(25,000)	(32.1%)	3
Total Expenditures	\$1,027,179	\$1,075,832	\$48,653	4.7%	\$1,092,859	\$17,027	1.6%	
Total Operating Budget	\$924,679	\$948,332	\$23,653	2.6%	\$990,359	\$42,027	4.4%	

Note: Explanation of Change

(1) Reflects the funding from Alternative Revenue Source (ARS) reserve fund for one-time consulting costs for Town Diversity, Equity, and Inclusion (DEI) internal audit.

(2) 2023 & 2024 change in wages and benefits to reflect salary progressions, employment agreements, economic adjustments, and changes in benefit costs.

(3) One-time consulting costs for DEI internal audit offset above in transfer from reserve & reserve funds.





Capital Projects Overview

Project No. & Project Name	2023 Proposed	2024 Proposed
ADM53 Job Evaluation/Job Description	65,000	---
Total	\$65,000	\$0

Read details on this Capital Project at innisfil.ca/CapitalProjects.



Appendix A: Summary of Staff Complement



Summary of Staff Complement

(FTE = Full Time Equivalent)

Service Area/Department	2022 Approved FTEs			2023 Proposed FTEs			2024 Proposed FTEs		
	Permanent	Non-Permanent	Students	Permanent	Non-Permanent	Students	Permanent	Non-Permanent	Students
Business Performance	4.00	-	-	4.00	1.00	-	4.00	1.00	-
CAO's Office	4.00	-	-	4.00	-	-	4.00	-	-
Communications	5.00	-	-	5.00	-	-	5.00	-	-
CDSB	19.60	1.00	4.35	21.00	1.00	4.31	21.00	1.00	4.31
Community Health & Wellness	1.00	-	-	1.00	1.00	-	1.00	1.00	-
Customer Service	8.00	-	-	8.00	-	-	8.00	-	-
Economic Development	4.00	-	-	4.00	1.00	-	4.00	1.00	-
Sports & Recreation	4.00	0.91	5.15	5.00	-	5.65	5.00	-	5.65
Engineering Services	17.00	3.00	2.00	18.00	3.00	1.00	19.00	2.00	1.00
Financial Services	18.00	-	0.67	18.00	-	0.67	18.00	-	0.67
Fire & Rescue Services	46.00	85.00	0.25	46.00	85.00	0.25	46.00	85.00	0.25
People & Talent Services	6.00	-	0.33	6.00	-	0.33	6.00	-	0.33
Information Technology	8.00	-	-	8.00	-	-	8.00	-	-
Legal & Clerks Services	10.00	-	-	10.00	-	-	10.00	-	-
Council	-	9.00	-	-	9.00	-	-	9.00	-
Operations	58.63	10.38	11.91	58.00	18.20	12.43	58.00	18.20	12.43
Planning	10.00	-	0.67	10.00	-	0.67	10.00	-	0.67
Total Town	223.23	109.29	25.33	226.00	119.20	25.31	227.00	118.20	25.31
Library	25.00	5.21	1.89	25.00	5.21	1.89	25.00	5.21	1.89
Total FTEs	248.23	114.50	27.22	251.00	124.41	27.20	252.00	123.41	27.20

Note: 2022 approved FTEs have been restated to reflect current Town operations. Changes from year to year include changes in contracts and student positions to support operational needs. Any proposed additions of permanent FTEs have been presented through Change Requests incorporated throughout the budget book and are not reflected in this table. Volunteer Firefighters (VFFs) are categorized in this chart as FTEs for calculation purposes only.

Appendix B: Change in Town Property Tax Levy



Summary of Change in Town Property Tax Levy Requirements

The following table provides additional high-level details about the items that make up the total change in the proposed Town property tax levy. A proposed budget increase of \$3,856,908 in 2023 and \$3,708,106 in 2024, as a year-to-year comparison, on the Town portion only, has been broken down below.

Budget Item Description	2023 Impact (\$)	2024 Impact (\$)	Notes
Beginning Balance	\$40,492,074	\$44,348,982	Operating and Capital Levy from previous year
Salaries & Benefits:			
Cost of living increases	540,278	633,555	Budgetary allocation for Fire, UNIFOR & CUPE collective bargaining negotiations as contracts expired/will expire December 31, 2020, September 23, 2022 and March 31, 2024 respectively. Also includes a budgetary allocation for Non-Union employees.
Impacts for Job Evaluation	475,000	225,000	Anticipated impacts of ongoing job evaluation project review/evaluation of all job descriptions under our current job evaluation system, salary grid and salary structure.
Wage gapping	(212,961)	(8,514)	Anticipated operating savings as a result of vacancies in positions due to staff turnover.
New OMERS benefits for part-time staff	140,000	9,000	Estimated impacts of new OMERS legislation to offer opt-in options to part-time staff.
Contract/Student positions added	544,676	12,841	Additional staffing added to maintain existing service levels. In prior years, due to savings in other areas of the budget (e.g. vacant positions), staff delivered services that were not budgeted for by bringing on unbudgeted casuals and students. Staff do not anticipate that these savings will continue to the extent it has over the past few years, and therefore



Budget Item Description	2023 Impact (\$)	2024 Impact (\$)	Notes
			have incorporated additional budget funds to maintain these enhanced service levels.
Other	628,585	565,671	Includes Grid progression, Rate & Position Changes, and Other Adjustments.
Net Change in Salaries & Benefits	2,115,578	1,437,553	
Other Expenditures:			
Reductions proposed (Table 2 in Financial Overview)	(318,300)	-	Includes impacts for Town Square programming, ditching, flood control, gravel resurfacing, shoulder maintenance, and guiderail maintenance/repairs.
Reduction in Snow Removal Contracts	(241,130)	2,793	With the addition of parking lot maintenance casuals, Operations is able to provide snow clearing services to some Town locations, reducing contract costs that drastically increased in prior years.
Reduction in DMZ contract	(200,000)	-	Decrease in contract upon renewal.
Increase in Insurance Premium & Deductibles	383,983	141,492	Significant increases in the insurance industry being seen across all municipalities.
Increase in Internal Fleet Recoveries/Fleet costs	274,721	-	As Town vehicles and equipment age, additional work is required to repair and maintain the fleet in good working order to ensure the delivery of services.
Increase in Utilities & Fuel costs	215,440	95,676	Significant inflationary impacts seen over the last few years.
Increase in Software related costs	168,410	34,147	Increase due to additional software in use, combined with increasing costs for existing software programs.
Remaining various expenditures	133,188	150,598	Miscellaneous remaining budget adjustments.
Net Change in Expenditures	416,313	424,706	



Budget Item Description	2023 Impact (\$)	2024 Impact (\$)	Notes
Reserve & Reserve Funds:			
Transfer from Insurance Reserve	(230,000)	100,000	Budgeted transfer from the Self Insurance Reserve fund to mitigate the impacts of increasing insurance premiums.
Transfer to Inspection Reserve	(155,207)	161,119	Fluctuation in transfers as a result of changes in Building department budget.
Transfer from ARS	(125,000)	25,000	Budgeted transfer from ARS to fund strategic initiatives as a result of the Economic Development Strategic Master Plan, as well as funding the consulting costs for the Diversity, Equity, and Inclusion internal audit.
Changes in reserve transfers	364,445	76,165	Includes change in transfers from Elections reserve, Fleet Replacement reserve & Transfer to Capital for RHWC to fund capital project.
Net Change in Reserve & Reserve Funds	(145,762)	362,284	
Revenues:			
Bank Interest & Investment Income	(788,767)	42,683	Increase in bank interest and investment income as a result of rising interest rates.
Dividend Income	(200,000)	-	Anticipated increase in dividends from InnPower.
Change in Permits & Other Development Fees	(27,285)	(305,992)	Increased fees for various permit-driven revenues, partially offset by a decrease in Road Occupancy Permits based on actuals. The 2024 change largely reflects an anticipated increase in building permit revenues.
Change in Property Taxation	411,032	(10,437)	Reduction in supplementary tax revenue to align more closely with actuals and forecasted.



Budget Item Description	2023 Impact (\$)	2024 Impact (\$)	Notes
Change in other revenue sources	102,127	(263,219)	Includes Registration & Facility fees, User Fees, Licences & Fines, Penalty & Interest, External Recoveries, and other revenue sources
Net Change in Revenues	(502,893)	(536,965)	
Increase in Library Board budget	150,526	135,893	Increase largely due to changes in Salaries and Benefits for COLA increases, wage progression, etc.
Increase in Conservation Authorities budget	13,973	18,729	Details of the change in the Conservation Authorities budget can be found at innisfil.ca/budget .
Recommended Change Requests (Table 3 in Financial Overview)	25,723	48,871	Includes Capital Project Manager, Engineering Technologist, Deputy CBO, Team Coordinator & Community Catalyst, and Culture & Events Specialist.
Operating Impacts from 2023 & 2024 Proposed Capital Budget	366,451	292,036	Operating impacts as a result of capital projects, subject to Council approval.
Town Operating Budget change	2,439,908	2,183,106	
Capital Levy increase	1,417,000	1,525,000	
Total Town Operating Budget (Excluding Police)	\$44,348,982	\$48,057,088	



Appendix C: Budget Requests Not Included in Proposed Budget



Budget Requests Not Included in Proposed Budget

As indicated in the Financial Overview, staff considered numerous options in delivering a budget that efficiently and effectively delivered services to the community, while mitigating tax increases. Operating budget submissions from service areas were significant, and through an extensive review process, staff made considerable reductions to what was submitted. The below table provides further details related to the reductions made during internal deliberations.

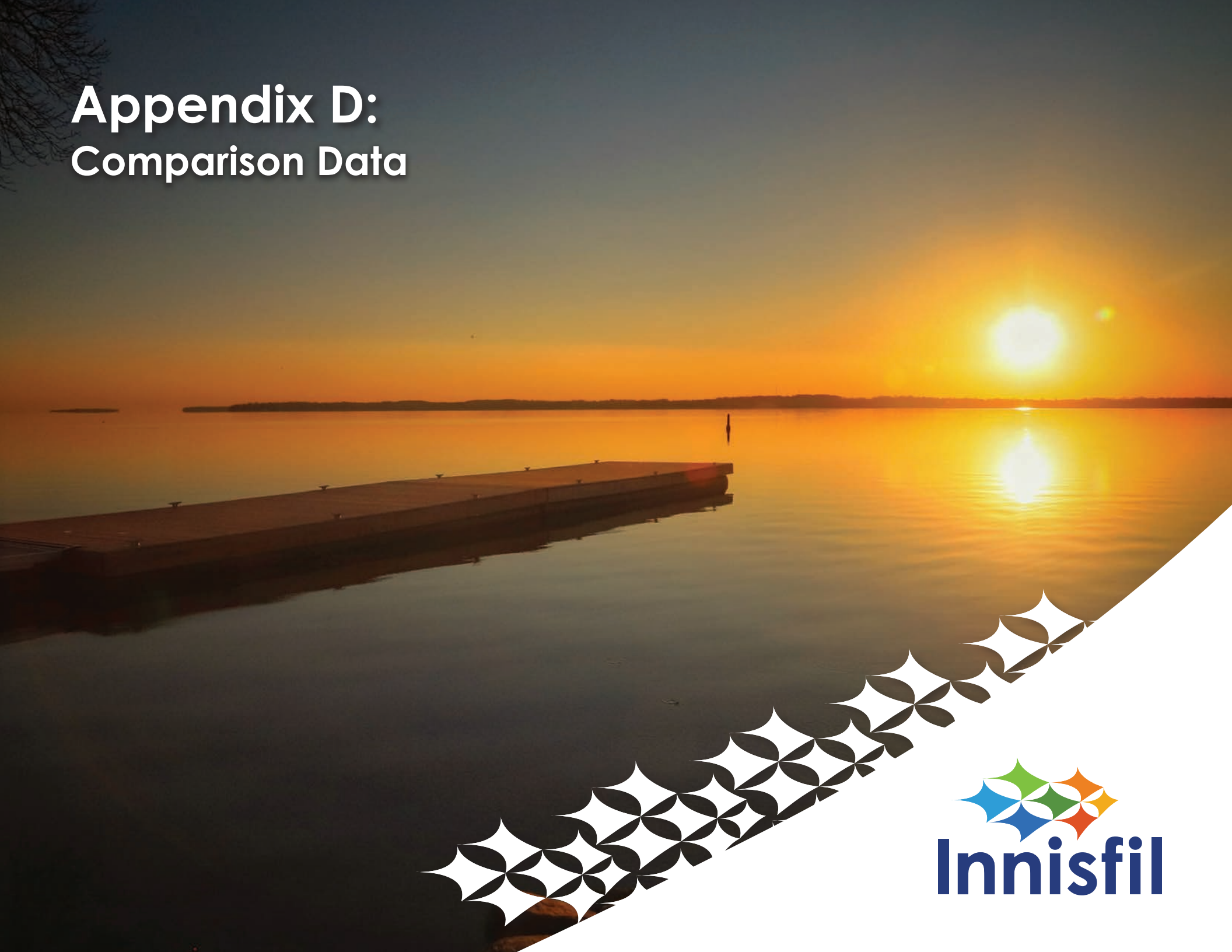
#	Position/Initiative	Description	Property Tax Impact		
			2023	2024 Incremental Change	Total Base Budget Change
1	Town Square Programming	With the current proposed budget, funding will not be available to support programming or events at Town Square. However, our Sport & Recreation team may select this location for certain existing programming activities.	\$17,000	\$0	\$17,000
2	Program Guide (Printing costs and Advertising revenue)	The proposed budget keeps the printing/publication budget at the same amount as 2022. However, printing costs have increased exponentially. Due to budget constraints, staff decided not to increase the budget, and instead are proposing that the Town transition from a hard copy program guide to a smaller flyer-like mailout. This hard copy will be missed by many residents; however, this approach is in line with what we're seeing from other municipalities. All programs can be viewed online within the recreation software – Active Net. Recreation Guide advertising revenues will severely decline; however, staff will explore online advertising options to try and retain some of the revenue the printed guide used to generate. The amount of revenue generation is uncertain at this time as we transition to the new format.	\$32,000	\$5,000	\$37,000

#	Position/Initiative	Description	Property Tax Impact		
			2023	2024 Incremental Change	Total Base Budget Change
3	Casual Facility Monitors (approx. 2 FTE)	<p>Facility Monitors are responsible for providing access to spaces, completing setup, and cleaning after each scheduled program. Previously, due to favourable salary gapping, Operations was able to increase service levels by bringing on unbudgeted casuals and students. Staff originally requested adding budget dollars to reflect the increased staffing levels. However, due to budgetary constraints, these positions were not included in the proposed budget. Because of these changes, the following impacts to service delivery will occur:</p> <ul style="list-style-type: none"> - No expansion of programming opportunities - Decreased daytime programming opportunities such as pickleball, 55+ shinny, and senior skate. - Decrease in ability to accommodate last-minute rentals. 	\$79,814	\$1,780	\$81,594
4	Ditching	The Town's ditching budget has been reduced by 50% as part of the proposed 2023-2024 budget, resulting in a reduction in ditching cleanouts throughout the Town. With this reduction, Operations will focus on utilizing internal resources in the completion of this work. As a result, some areas may see slower water flow through our ditches and culverts.	\$35,000	\$0	\$35,000
5	Flood Control	Operations flood control budget has been eliminated as part of the 2023-2024 proposed budget. Operations staff will continue with flood control measures (such as staff resources and Town equipment, pumps etc.), but in the event of significant flood damage, external contractors, equipment, or materials would not be manageable within the proposed budget. If a significant event were to occur, staff would attempt to manage costs within the existing operating budget, or could utilize Tax Rate Stabilization reserves, if needed.	\$33,300	\$0	\$33,300

#	Position/Initiative	Description	Property Tax Impact		
			2023	2024 Incremental Change	Total Base Budget Change
6	Gravel Resurfacing	The Town maintains approx. 67 km of gravel roadway of which 3-4 km are resurfaced each year. As part of the 2023-2024 proposed budget, the funding for gravel resurfacing has been eliminated. As a result, no additional gravel will be added to these roadways in 2023-2024, however, staff will continue to grade these surfaces to prevent potholes and rutting and to ensure the crown of the road is maintained to our current service level.	\$156,000	\$0	\$156,000
7	Shoulder Maintenance	As part of the proposed 2023-2024 budget, the shoulder maintenance budget has been reduced by 50%. As a result, roadway shoulders will not receive mechanical shouldering, but Operations crews will continue to complete spots utilizing internal resources.	\$10,000	\$0	\$10,000
8	Guiderail Maintenance/Repair	As part of the proposed 2023-2024 budget, the guiderail maintenance budget was eliminated, meaning no guiderail maintenance will be completed. In the event of an emergency and major repairs are required, staff would attempt to manage costs within the existing operating budget, or could utilize Tax Rate Stabilization reserves, if needed.	\$67,000	\$0	\$67,000
9	Parking Lot Line Painting	The 2023-2024 proposed budget does not include funding to support the proactive programming of repainting lines in the parking lots of Town facilities and parks. Previously, staff have relied on surplus funds to complete this work. Should there be a need to repaint lines due to safety concerns, an unbudgeted/unplanned spend will occur and staff would attempt to manage costs within the existing operating budget, or could utilize Tax Rate Stabilization reserves, if needed.	\$29,000	(\$11,500)	\$17,500

#	Position/Initiative	Description	Property Tax Impact		
			2023	2024 Incremental Change	Total Base Budget Change
10	Slurry Seal	With the proposed budget, the slurry seal program will remain at the same level of service as the last two years, which is 50% of the 2018-2019 program. This allows for approx. 7 km of road to receive a slurry seal application each year. The application of slurry seal is a large part of an effective pavement preservation plan, and with regular applications, service life extension of pavement can range between 4 to 8 years (subject to road conditions/traffic volumes). Without it, asphalt roads will break down quicker, having a negative impact on the lifecycle of Town roads, causing reconstruction to happen much faster.	\$177,500	\$0	\$177,500
11	Fire Boat	The Fire Boat and Marine Fire Fighting were recently added to our fleet and level of service (change in the establishing and regulating by-law 2021). The Fire Boat was funded in part by a local group within the community. Significant changes to our level of service impact our Fire Underwriters Survey (FUS) that set the insurance rate for all aspects of our municipality. FUS has not evaluated our compliance with our set level of service since adding the Fire Boat and Marine Fire Fighting to our provided service. The savings realized will be split between operational savings and training/readiness of the boat. There will be a small cost associated with storing the vessel.	\$40,000	\$0	\$40,000
		Total	\$676,614	(\$4,720)	\$671,894

Appendix D: Comparison Data

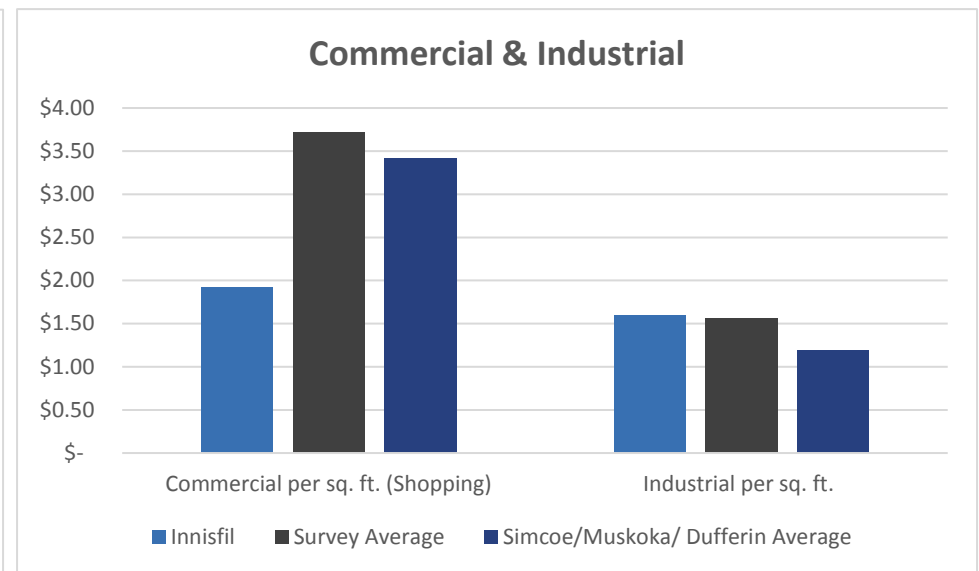
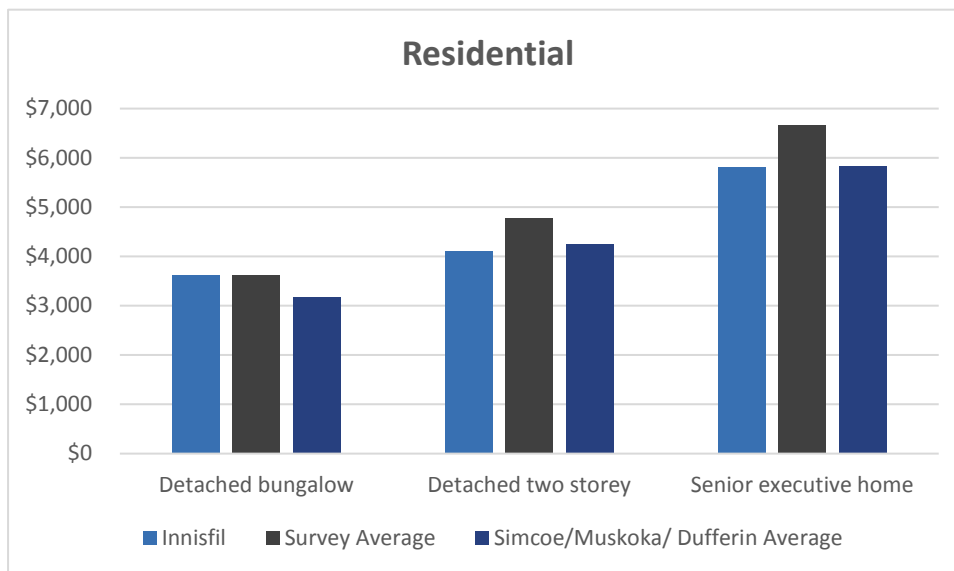


Comparison Data

BMA Management Consulting Inc. surveyed 114 participating Ontario municipalities in 2021 to provide comparisons of a variety of factors based on their 2020 financial information. The study indicates that Innisfil places in the “mid” level of surveyed municipalities for residential property taxes and in the “mid” level for average gross household income. For commercial and industrial, Innisfil is ranked in the “mid” and “low” ranges respectively.

2021 BMA Survey Results			
BMA Survey Categories	Innisfil	Survey Average	Simcoe/Muskoka/Dufferin Average
Taxes for a detached bungalow home	\$3,615	\$3,613	\$3,169
Taxes for a detached two-story home	\$4,121	\$4,781	\$4,241
Taxes for a Senior Executive home	\$5,807	\$6,657	\$5,841
Commercial per sq. ft. (Shopping)	\$1.92	\$3.72	\$3.42
Industrial per sq. ft.	\$1.59	\$1.56	\$1.19
*Average Gross Household Income	\$115,243	\$109,551	\$105,374

* based on the 2021 Manifold Data Mining Inc. report



Appendix E: Summary of 2025-2032 Capital Projects



Summary of 2025-2032 Capital Projects

The tables below summarize the capital project planned for the outer 8 years of the 10 year capital plan, organised by service bundle. These forecast projects have been listed below to outline a longer-term path for capital initiatives that helps plan for future needs. These projects are subject to change as there are many inputs that will be refined over the coming years, such as inflation, project scope, and strategic initiatives. While these figures are subject to change, the 8-year forecast is a valuable tool in identifying timing of projects so that the Town can effectively plan for the estimated financial impacts.

Corporate Management

Project No. & Project Name	2025 - 2032 Proposed
ADM10 Community Strategic Plan Development & Fulfillment	140,000
Total Corporate Management	\$140,000

Council & Committee Services

Project No. & Project Name	2025 - 2032 Proposed
ADM37 Council Strategic Initiatives	50,000
Total Council & Committee Services	\$50,000

Engineering Services

Project No. & Project Name	2025 - 2032 Proposed
ENG34 Engineering Standards Update	130,238
ENG52 Transportation Master Plan Update	684,170
ENG59 Flooding Strategy and Stormwater Management Master Plan Update	737,981
FAC34 Innisfil Recreation Complex Storage Shed - Demolish and Replace	311,064
PKS20 Annual Playground Replacement & Park Redevelopment Program	3,054,632
PKS105 Land and Lakes Plan - Update	1,513,247
PKS135 Lefroy Arena Redevelopment	25,592,555

Project No. & Project Name	2025 - 2032 Proposed
PKS136 Stroud Arena - Redevelopment	23,102,314
PKS191 Lake Side Parks Program - Implement Parks & Recreation Master Plan Recommendations	3,111,676
PKS213 Trail Program - Implement Trails Master Plan	4,976,438
PKS218 25th Sideroad & Big Bay Point - New Community Space	6,532,724
PKS373 Town Campus Master Plan Implementation	5,960,956
PKS374 Innisfil Beach Park- Implement Innisfil Beach Park Master Plan	4,927,637
PKS404 New Development Parks Program	47,096,504
PKS405 Meadows of Stroud Splashpad	817,067
PKS406 Mobility Orbit Square and GO Station Park	22,328,535
RDS172 Stormwater Pond Cleanout/Retrofit Program	18,635,840
RDS206 6th Line - 20th Sideroad to Angus Street	5,206,950
RDS207 6th Line & 20th Sideroad - Traffic Signal/Roundabout	1,585,501
RDS225 Sidewalk Improvement Program	5,898,947
RDS236 Big Bay Point Road - 25 Sideroad/13th Line to Lake Simcoe - Reconstruction	17,613,210
RDS238 Killarney Beach Road/4th Line - John Street to Yonge Street	8,686,864
RDS241 13th Line - Big Bay Point Road/25th Sideroad to Friday Drive - Reconstruction and Multi-use Trail/Paved Shoulders	3,914,456
RDS248 20th Sideroad (Bypass of IBR and Metrolinx Intersection) - Leslie Drive to South of Innisfil Beach Road	96,537,073
RDS296 Roads Needs Study Update	789,718
RDS309 10th Line - Sandy Cove west settlement boundry to Purvis Street - Urbanization/Active Transportation	34,257,959
RDS310 20th Sideroad - Active Transportation - Bradford Boundary to Big Bay Point Road	11,023,518
RDS311 Highway 89 East-West Link - EA and Needs and Justification Study	1,309,045
RDS312 Mapleview Drive - 25th Sideroad to 20th Sideroad - Reconstruction	11,213,531
RDS315 Killarney Beach Rd. - Yonge St. to 20th Side Road - Reconstruction/Active Transportation	7,518,275
RDS316 7th Line Reconstruction - Yonge St. to 20th Sideroad	9,135,789
RDS338 Innisfil Beach Road and 20th Grade Separation Study, Design, and Construction	70,627,082
RDS349 Road Rehabilitation Program	128,803,046
RDS355 Various Bridge/Culvert Rehabilitations	7,344,429
RDS356 Big Bay Point Road - 20th Sideroad to 25th Sideroad/13th Line - Reconstruction	11,023,776
RDS370 Highway 89 / Shore Acres- Paved Shoulders Yonge St to 20th Sideroad	2,012,453

Project No. & Project Name	2025 - 2032 Proposed
RDS374 Traffic Calming Strategy Implementation Program	4,332,907
RDS375 Innisfil Beach Road Gateway Feature	489,290
RDS385 25th Sideroad - Mapleview Drive to Lockhart Rd- Urbanization and Active Transportation	12,571,715
RDS386 25th Sideroad - 10th Line to South of James St. - Urbanization and Active Transportation	15,884,118
RDS387 25th Sideroad - South of James St. to Innisfil Beach Road - Urbanization and Active Transportation	19,012,969
RDS393 Biennial OSIM Inspections for Bridges/Culverts	161,565
RDS395 Big Bay Point Road & 20th Sideroad Intersection Improvements	871,348
RDS396 20th Sideroad (3rd to BBP) Preliminary Design and Phasing	1,683,780
RDS398 10th Line East of Stroud to 20th - paved shoulder	1,259,664
RDSOT4 Streetlight Program	1,792,428
SWM13 Storm Sewer Repair Program	4,982,851
Total Engineering Services	\$667,057,835

Facilities Management

Project No. & Project Name	2025 - 2032 Proposed
FAC21 Town Facilities - HVAC Capital Renewal Program	2,400,000
FAC23 Town Facilities - Roofing Capital Renewal Program	800,000
FAC25 Town Facilities - General Capital Renewal Program	2,400,000
FAC26 Town Facilities - Arenas and Rinks Capital Renewal Program	800,000
Total Facilities Management	\$6,400,000

Financial Management

Project No. & Project Name	2025 - 2032 Proposed
ADM20 Development Charges Background Study Update, Community Benefits Charges & Parkland Strategy	372,000
Total Financial Management	\$372,000

Fire Protection

Project No. & Project Name	2025 - 2032 Proposed
FAC36 Fire Stations - Capital Renewal Program	800,000
FAC37 Replacement of Station 1 flat roof	120,000
FIRE2 Volunteer Firefighter Bunker Gear	437,737
FIRE56 Self Contained Breathing Apparatus	600,000
FIRE58 Fire Station #6 - Innisfil Heights	12,500,000
FIRE62 Replacement Gas Detection Devices	30,000
FIRE64 Replacement Extrication Equipment	200,000
FIRE71 Replacement of Bunker Gear Extractor (Station 2)	25,000
FIRE72 Replacement of Breathing Air Compressor (Station 2)	45,000
FIRE73 Replacement of Bunker Gear Extractor (Station 4)	25,000
FLT291 Replacement Fire Utility 3 Unit 12-175	75,000
FLT292 Replacement Fire Prevention Vehicle Unit 16-170	75,000
FLT295 Replacement Fire Aerial Truck Unit 11-173	2,200,000
FLT340 Addition of Pumper/Rescue Truck - Station #6	1,400,000
FLT341 Addition of Tanker Truck - Station #6	550,000
FLT342 Addition of Utility Vehicle - Station #6	75,000
FLT382 Replacement Fire Pumper 3 Unit #11-174	1,400,000
FLT383 Replacement Fire Car 2 unit #15-181	75,000
FLT384 Replacement Fire Car 1 Unit #17-186	80,000
FLT400 Addition of Aerial Truck - Station #6	2,000,000
FLT401 Replacement of Fire Airboat Unit 98-161	400,000
FLT402 Replacement of Tank 5 Unit 12-176	550,000
FLT403 Replacement of Utility 1 Unit 17-171	80,000
FLT404 Replacement of Utility 5 Unit 19-187	80,000
FLT405 Replacement of Fire Prevention Vehicle Unit 19-225	50,000
FLT406 Replacement of Tank 4 Unit 14-178	550,000
FLT407 Replacement of Pump 5 Unit 15-182	1,400,000

Project No. & Project Name	2025 - 2032 Proposed
FLT408 Replacement of Rescue 2 Unit 16-184	1,400,000
FLT409 Replacement of Rescue 4 Unit 17-165	1,400,000
Total Fire Protection	\$28,622,737

Fleet Management

Project No. & Project Name	2025 - 2032 Proposed
FLT299 Vacuum Sidewalk Sweeper	122,000
FLT303 Additional Single Axle Combination unit	434,500
FLT329 Additional 1 Ton Dump Truck / Water Truck	155,000
FLT332 Purchase One(1) 20ft Equipment Trailer/Float	25,200
FLT333 Additional Zero Turn Mower	38,000
FLT335 Additional One Ton 4WD Crew Cab	95,000
FLT338 Additional 11' Mower	130,000
FLT386 Fleet Services Sustain (Replace) Vehicles & Equipment Program	16,681,150
FLT396 Additional Sidewalk Machine	255,500
Total Fleet Management	\$17,936,350

Information Technology

Project No. & Project Name	2025 - 2032 Proposed
IT63 Hardware Replacements	1,110,000
IT70 Hardware Replacements - CDSB Building	255,000
IT73 Business Systems & Process Enhancements	100,000
IT89 IT Infrastructure Replacements	695,000
IT130 Network Security Updates	50,000
IT133 Phone System Replacement	25,000
IT136 Council Chambers Audio Visual upgrades	300,000
IT140 IT Research & Development	80,000
IT141 Security Camera Replacements	175,000

Project No. & Project Name	2025 - 2032 Proposed
IT144 Database Management Software	60,000
IT146 Digital Services	100,000
IT149 ERP System replacement	5,160,000
Total Information Technology	\$8,110,000

Innisfil Transit

Project No. & Project Name	2025 - 2032 Proposed
PLN95 Transit Master Plan Implementation	100,000
PLN99 Transit Master Plan Update and Implementation	500,000
Total Innisfil Transit	\$600,000

Library Programming & Services

Project No. & Project Name	2025 - 2032 Proposed
LIB5 Electronic Equipment - All Branches	650,202
LIB42 ideaLAB & Library in Lefroy - Design, Preparation & Construction	8,806,300
LIB49 Lakeshore Facility Assessment & Repairs	150,000
LIB52 Replacement Furnishings	180,000
LIB53 Master Plan	60,000
LIB54 Strategic Plan	60,000
LIB64 Strategic Plan	70,000
LIB69 ideaLAB & Library in Stroud Site Planning & Design & Construction	11,193,693
Total Library Programming & Services	\$21,170,195

Parks & Open Spaces

Project No. & Project Name	2025 - 2032 Proposed
PKS141 Innisfil Recreation Centre (IRC) Sports Field Irrigation Replacement	954,938
PKS360 Coralwoods Park - Parking lot Repaving	71,000
PKS361 Dempster Park - Parking Lot Repaving	105,000

Project No. & Project Name	2025 - 2032 Proposed
PKS362 Huron Court Park - Parking Lot Repaving	140,000
PKS363 Fennels Corners Park - Parking Lot Resurfacing	65,340
PKS408 Hazard tree assessment and remediation	274,600
PKS412 Innisfil Recreational Complex (IRC) Protective Ice Flooring	400,000
PKS415 IBP Pop-up Shops- Canisters	81,500
Total Parks & Open Spaces	\$2,092,378

Planning Services

Project No. & Project Name	2025 - 2032 Proposed
PLN42 Alcona Neighbourhoods Action and Implementation Plan	40,000
PLN44 Town-Wide Parking Study	65,000
PLN45 Municipal Comprehensive Review	100,000
PLN48 Main Streets Visioning and Policy Update	160,000
PLN50 Technology Implementation Policies	160,000
PLN51 Cultural Heritage Landscape Study	55,000
PLN52 Our Place Official Plan Update	350,000
PLN53 Town-Wide Community Planning Permit System Update	244,008
PLN58 Place Making Community Improvement Plan	40,000
PLN62 Innisfil Heights Employment Area Policy Review	50,000
PLN63 Employment Lands Policy Review	120,000
PLN65 Agricultural and Rural Area Placemaking Implementation	25,000
PLN69 Town-Wide Neighbourhood Plan Study and Implementation	80,000
PLN70 Autonomous Vehicle Accommodation Study and Implementation	45,000
PLN71 Healthy Communities Policy Review and Implementation	35,000
PLN72 Place Making Design and Policy Implementation Review	55,000
PLN73 Place Making Design and Policy Implementation Review	40,000
PLN74 Natural Heritage System Management Strategy	70,000
PLN76 Urban Forest Policy Review	40,000
PLN77 Climate Change Action Plan and Implementation	40,000

Project No. & Project Name	2025 - 2032 Proposed
PLN80 Mobility Orbit - Policy Update	70,000
PLN81 Mobility Orbit - Policy Update	80,000
PLN82 Provincial Policy Update - Implementation	240,000
PLN84 Innisfil Beach Park Master Plan Update	75,000
PLN88 Climate Change Policy Review and Update	50,000
PLN89 Town-Wide Community Planning Permit System Update	130,000
PLN98 Town Campus Master Plan Update	50,000
PLN100 Housing Strategy Update and Implementation	90,000
Total Planning Services	\$2,599,008

Stormwater Management

Project No. & Project Name	2025 - 2032 Proposed
RDS221 Emerald Ash Borer Management Program	648,295
SWM1 Existing Municipal Drain Improvements	718,820
SWM2 Existing Municipal Drain Improvements	2,173,175
SWM4 Existing Municipal Drain Procedural Works	401,200
SWM6 Stormwater Management Facility Sediment Surveys	234,750
SWM7 Stormwater Management Facility Sediment Surveys	322,525
SWM9 Cross Culvert Replacement Program	789,575
SWM10 Invasive Phragmites Control Program	497,830
SWM11 Stormwater CCTV Inspections	2,039,545
Total Stormwater Management	\$7,825,715

Appendix F: Policies & Long Range Financial Plan



Policies & Long Range Financial Plan

Financial policies provide guidance to staff to ensure that the operating and capital budgets are prepared in a financially sustainable manner and align with the Town’s long-term goals. Full details of each policy and more information related to the Town’s Long Range Financial Plan can be found online at innisfil.ca/budget.

The following financial policies, accompanied by a brief description, are some of the key policies that have been referenced while preparing the 2023-2024 Budget:

Policy	Description of Policy
Multi Year Budget Policy	This policy establishes guidelines for the planning, development, and approval of multi-year budgets. In addition, direction is provided for adjustments of multi-year budgets, if needed.
Property Tax Operating Surplus/Deficit Disposition Tax Rate Stabilization Reserve	This policy provides direction for the treatment of any annual operating surplus or deficit that occurs from property tax-related activities. It also defines circumstances for accessing tax rate stabilization reserve funds, minimum/maximum balances, and balance restoration guidelines.
Debt Management Policy	This policy sets out the strategy, methods, goals, and controls for managing debt requirements and commitments while ensuring compliance with the Municipal Act, 2001 as amended and related Regulations.
OLG Slots Revenue – Allocation & Utilization Policy	This policy sets out the financial strategy for the allocation and utilization of the revenues received from the Ontario Lottery & Gaming Corporation (OLG) relating to the Town’s share of slot machine revenue generated from Gateway Casinos Innisfil, formerly known as Georgian Downs.
Capital Budget Funding Policy	This policy sets out a funding strategy for capital initiatives to ensure that service and infrastructure standards can be met with minimal/manageable increases in tax and user rates while avoiding drastic cuts in service levels.

Policy	Description of Policy
Long Range Financial Plan	This document analyzes the Town's financial health compared to current economic conditions and other municipalities. It includes a twenty-year forecast and concludes with recommendations and improvements to strengthen the Town's financial planning policies to achieve greater stability.

Appendix G: Glossary



Glossary

See the table below for more information related to some of the common and reoccurring terms/categorizations used throughout the budget document.

Term	Definition
Operating Budget – Revenue Categories	
Payment-in-lieu of taxes (PIL) and Supplementary Taxes	Prior to final approval of the budget, this line represents staff estimates for supplementary tax additions and omitted billings net of tax write-offs from the Assessment Review Board (ARB) and projected payment-in-lieu of taxes from Provincial and Federal Agencies.
Registration and Facility Fees	Revenues from participants in Town-delivered recreation programs and from the use of Town facilities by sports and other groups.
Permits and other development fees	<p>Revenues related to permit activity including building and septic inspections and fees for zoning, site plan, and minor variance applications.</p> <p>Building permit fees are collected whenever new buildings and structures are constructed or when major renovations to existing buildings are being made. The full amount is payable prior to the issuance of the permit and is used to cover the cost of inspections required for compliance with the Building Code Act (BCA). Any unused funds remaining at the end of a year must be placed in a reserve account for future use and cannot be used or applied to reduce property tax requirements.</p>
User Fees, Licenses, Fines	Included in this line are the various fees and charges that are collected by departments for the delivery of specific services and that are contained in the annual fees and charges by-law. Examples include tax certificates, business & lottery licences, compliance letters, concession and advertising

Term	Definition
	revenues, sale of documents, animal control, parking, and other by-law infraction fines etc.
Penalties and Interest	Corporate penalty and interest for late or non-payment of billed amounts for property tax and miscellaneous receivable accounts.
Interest and Dividends	Corporate revenues reflecting bank and investment interest earned on cash balances plus dividends received from Town subsidiaries (for example InnPower Corporation).
OLG Gaming Revenue	Revenue anticipated to be received as per agreement with Ontario Lottery & Gaming Corporation (OLG) to allow gaming activities to occur within municipal borders. In accordance with the OLG Allocation and Utilization Policy (CP.07-11-05) as amended, of the revenue received from slot machine and gaming activity at Gateway Casinos Innisfil, \$200,000 is allocated to the Innisfil Community Foundation, and the remaining is set aside in reserve fund (ARS) and used to fund the non-growth portion of growth-related projects, and one-time, non-recurring expenditures that could be capital or operating in nature. It is important to note that the Town does not utilize the OLG revenues to fund regular recurring operating expenses, thereby mitigating the impact that reduced OLG revenues would have on the operating budget.
External Recoveries	Revenues recovered through third parties' contractual agreement billings, from property owners for specific capital works, or for tax arrears collection costs that can be charged to the property tax roll.
Other	Includes Provincial Offenses Act (POA) revenue received from the City of Barrie, Provincial and Federal grants, and miscellaneous minor other revenues.

Term	Definition
Transfer from Reserve/Reserve Funds	Planned use of various reserves or reserve funds that minimize the effect on the taxpayer for one-time, non-recurring items or to offset long-term debt servicing costs. For example, funds are allocated from development charge reserve funds and applied to the debt servicing costs for the Innisfil Recreation Centre and Cookstown Library.

Operating Budget – Expenditure Categories

Wages & Benefits	All wages, overtime, contractual economic adjustments, and employee benefits for full and part-time Town employees and Council to be incurred to deliver services.
Materials and Supplies	Costs of office supplies, roads and facilities maintenance materials, postage, education and training, memberships, conferences and seminars, advertising, vehicle licences and maintenance, books and publications, fuel, sand & salt, etc.
Utilities	Hydro, heating, water & wastewater, telephone, cell phones.
Contracted Services	Costs for external professionals, lawyers, agencies, and contractors. Includes roads and facilities maintenance and related activities.
Rents and Financial	Cost to rent facilities (schools or private) for delivery of programs and services. Includes bank service fees for credit card and debit card transaction processing, file transfer fees, PayPal fees etc.
Long-term Debt Principal & Interest	Debt servicing expenses related to the retirement of outstanding debentures and applicable interest.
Transfers to Reserves/Reserve Funds	Using existing policies transfers are made to reserves/reserve funds based on income received or identified needs for future asset replacements. For example, OLG funds are shown as revenues but 100% is transferred to reserve for use towards offsetting debt costs etc.

Term	Definition
Internal Recoveries/Transfers	Reallocation of time/costs between service areas (e.g. Director time spent overseeing their service areas). Also includes recovery of staff, facilities, fleet recoveries and other expenses between departments. Assists when developing full cost recovery for fees and charges.

Capital Budget – Sources of Capital Funding

Grants & Other Recoveries	Grant funds received from government-related programs, such as the Federal Gas Tax program and the Ontario Community Infrastructure Fund (OCIF) which help fund the Roads Rehabilitation Program. Other recoveries include amounts received from external parties.
Alternative Revenue Source (ARS)	Money received from the Ontario Lottery & Gaming Corporation (OLG) generated from Gateway Casinos Innisfil, formerly known as Georgian Downs, is transferred in accordance with policy CP.07-11-05 to the Alternative Revenue Source (ARS) Reserve Fund. The utilization of ARS is intended for the “benefit to existing taxpayers” (non-growth) portion of related capital projects, and one-time strategic initiatives.
Capital Tax Levy	The amounts collected annually through the operating budget for the 1% capital levy are transferred into this reserve. These funds are used to fund the repair and replacement of existing assets, or to fund new assets/projects that are not eligible for funding from development charges.
Tax Supported Reserves	This category is comprised largely of fleet reserve revenues. Through the operating budget, an amount is collected annually and set aside in a fleet reserve. These fleet reserves are used for the replacement of Town fleet. Included in this category as well are funds utilized from library and building inspection capital reserves.
Development Charges	Development charges are collected on new construction. These funds are restricted in use through provincial legislation and can be used solely for

Term	Definition
	the purpose of growth-related capital projects, such as new vehicles required for operational activities, facilities needed to accommodate various services throughout the Town, new parks and amenities, and various growth studies. These funds must be reported annually on how they were used.
Restricted Reserve Funds	Funds in this category are restricted in how they can be utilized, either by legislation or agreement. The largest reserve fund in this category is the 7/8th Line reserve fund. The Town collects funds through the 7/8th Line developer's agreement at time of building permit issuance. The funds collected are transferred to a reserve fund and used as a funding source for capital works related to the 7/8th Line agreement.

Capital Budget – Project Classification Categories

Renewal & Other	Projects that address major lifecycle repairs, maintenance, and/or technological upgrades to extend the expected useful life of existing assets or to replace existing assets that have reached the end of their useful lives. This also includes capital works that are ineligible to be funded from development charges.
Growth	Projects that are primarily new assets that address increased demands and service levels required by new growth and expansion, funded primarily from development charges.

Capital Budget – Project Type Categories

Administration (ADM)	General Town-related studies that fall outside of the below categories including but not limited to human resources master plans, development charges background studies, strategic plans, emergency management, and corporate land transactions.
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Term	Definition
Engineering (ENG)	Infrastructure-related studies and plans such as engineering standards, transportation master plans, development guidelines, and asset management plans.
Facility (FAC)	All works related to improving and maintaining town-owned facilities (excluding Library) including but not limited to Town Hall, community centres, and facility management works.
Fire (FIRE)	Fire protection-related projects including but not limited to bunker gear, defibrillators, pagers, rapid intervention packs, hoses, heavy extrication equipment (excluding Fleet)
Fleet (FLT)	Vehicles and operating equipment including but not limited to Zambonis, graders, and pickup trucks.
Information Technology (IT)	Hardware or software-related projects including but not limited to computers, server replacements, and phone systems.
Library (LIB)	Library-related projects including but not limited to library equipment, furniture, library master plans, and buildings.
Parks (PKS)	Parks-related projects including but not limited to town facilities and furniture (excluding Library), playground equipment, park master plans, and trails.
Planning (PLN)	Town-wide studies and plans relating to design, official plans, visioning, and policy implementation plans. For example, employment lands studies, placemaking studies, agricultural and rural area studies.
Roads (RDS)	Road-related projects including but not limited to rehabilitation road works, urbanizations, bridges, streetlights, guiderails, and sidewalks.
Stormwater (SWM)	Stormwater-related projects including but not limited to inspections, retrofits, and cleanouts.