

Your Budget Your Innisfil

Investing in Today,
Preparing for Tomorrow.



2025-2026 Budget Index

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**The Connection category also includes Customer Service.
The related service business plan is included in Appendix I.*

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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 2025 and 2026 budget. One of the most important goals in developing any municipal budget is finding the right balance. Balance between the services and amenities that our community wants, and the need to maintain affordability for our residents and businesses.

Innisfil is a rapidly growing community, with many exciting opportunities ahead of us. Keeping up with that growth is one of the biggest challenges we face. We know this means a 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. Town Council reviews and deliberates 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 we need to build and maintain, including things like bridge repairs, road widenings, park enhancements, and building or improving Town facilities.

It's important to note that only a portion—about 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. The amounts we pay for these services are determined by decision makers other than Town Council.

In 2023 the Town adopted a new strategic plan, and this proposed budget is aligned with that plan, which is based on four key objectives: Grow, Connect, Sustain, Serve. The budget helps to implement the goals of the strategic plan by putting the necessary human and financial resources in place. Any budget, for any organization, requires prioritization, and we have tried to prioritize those things that deliver the best value for money for our community.

The proposed budget includes a blended **7.53%** tax increase in 2025 and **6.89%** in 2026. Our commitment to you 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. My family and 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 2025-2026 Budget

Introduction

The Town of Innisfil has a population of approximately 43,000 residents, and as a fast-growing municipality is expecting significant growth over the coming years. Prudent financial planning and a long-term vision are essential to support the Town's residents and businesses as we take on the challenges and opportunities that lie ahead. Managing growth and the financial impacts that go with it will be very important. The Town must balance the needs of existing residents while addressing the pressures and additional costs related to growth. Mix in the long-term financial requirements related to asset renewal and replacement, and it is evident that the financial resource requirements for the Town are significant.

The 2025-2026 budget is shaped by Council priorities, financial parameters, and legislative constraints and guided by cost-effective, efficient, and sustainable solutions. It aims to balance affordability for taxpayers with service delivery needs, critical infrastructure investments, externally driven costs such as inflation, and contractual obligations.

Operating Budget

The operating budget is a financial plan for the day-to-day operations that residents rely on such as:

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

Governance and program support services, such as People & Talent Management (HR), Information Technology and Corporate Legal are also part of the annual budget, as are amounts set aside in reserves as savings for future asset repair and replacement to ensure that facilities, roads, parks, vehicles etc. can continue to serve the community.

Budget Pressures and Drivers

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. Since then, the Province has continued to postpone the province-wide property assessment update. In March 2024, as part of the Ontario Government's 2024 Ontario Budget, the Province indicated that it is undertaking a review of the property assessment and taxation system focusing on fairness, affordability, business competitiveness and modernizing administration tools. Furthermore, province-wide property reassessment will continue to be deferred until this review is complete. As a result, property assessment values will continue to be based on January 1, 2016 values.

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. However, reassessment can 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/taxes](https://www.innisfil.ca/taxes).

Assessment growth is primarily driven by new residential, commercial and industrial development. This new assessment, referred to as "assessment growth" generates additional tax revenue, but with this new growth also comes additional costs. New roads, parks, streetlights, and other operational expenditures increase as a result of these new homes and businesses, and the municipality must factor these impacts into tax rates for new and existing properties.

New properties are typically assessed within 1.5 years of building permit issuance. Accordingly, it is the building permit activity of the previous two years that impacts assessment growth for the taxation year. Assessment growth for 2025 is estimated to be 2.05% based on information provided by MPAC. Forecasting growth projections depends on many



variables and is difficult to predict for years beyond 2025. For purposes of the 2026 draft operating budget, an estimate of 1.91% has been used in accordance with MPAC's preliminary forecast. However, in keeping with the multi-year budget policy, the 2026 budget will be revisited in late 2025 with any necessary adjustments to growth projections at that time.

Inflation

While consumer inflation has been slowly declining from the highs experienced in 2020-2023, inflation continues to place pressure on both the operating and capital budgets. Although the rate at which prices are increasing has slowed, price levels remain elevated. Furthermore, the specialized nature of municipal goods exposes the Town to sector-specific inflationary pressures that aren't fully mirrored in the Consumer Price Index (CPI) for all goods. Some examples of inflationary pressure in the operating budget are the rising cost of steel culverts, and contracted services such as refrigeration at arenas, and Metrolinx costs for road crossings. Inflationary pressure is also present in the capital budget in areas such as road construction, non-residential building construction, heavy machinery, vehicles and fire trucks.

People Resources

Municipalities are service organizations that rely heavily on human resources to deliver the range and quality of services that residents have come to expect. Human resource cost as a percentage of the Town's 2025 operating expenditures is 50%. These resources are essential in building a resilient, innovative and efficient Town, and there are significant risks to the Town in not making proper investments in this area. These risks include potential deficiencies in human capital, difficulties in servicing a growing population, and risks in operations and compliance with legislation. Furthermore, municipalities are also facing a "war for talent" with an increasingly competitive landscape for attracting and retaining candidates.

Recognizing the importance of investing in people, the Town completed a review of the non-union compensation program with Council-approved compensation adjustments made in 2024. The Town continues to review and evaluate job descriptions, as needed, across various employee groups to align with appropriate salary schedules. As a unionized workplace with three bargaining units, the Town freely negotiated collective agreement settlements with the Innisfil Professional Fire Fighters Association (IPFFA) and CUPE in 2024 which included total compensation (wages and benefits) adjustments. The current UNIFOR collective agreement expires September 23, 2025, with negotiations to



begin earlier in the year and which in part will consist of total compensation considerations. Staff will seek a Council mandate before commencing negotiations.

The 2025 base budget has been updated to reflect the Council-approved salary grid adjustments and union settlements. Wage and benefit costs for the non-union group and for collective agreements that are still to be negotiated have been estimated based on trends in comparable municipalities.

Sustaining and Enhancing Service Levels

As previously indicated, while assessment growth will generate more tax revenue, there are additional costs both within the operating and capital budgets. There are more roads, parks and facilities to support a growing community. Additional costs required to operate the Town and maintain existing service levels have been incorporated into the operating budget. Requests from service areas for permanent staff are presented to Council through a "Change Request". This change request includes a business plan justification for the request, along with associated financial impacts.

The delivery of services to the community is heavily dependent on people resources. Therefore, as the Town grows more staffing resources must be added if we are striving to maintain existing levels of service. Level of service expectations is also changing from residents, adding more pressure to staffing resources, resulting in increased workloads and stress as the expectation is to "do more with the same, or less". Unfortunately, by keeping the tax rates low during the COVID-19 pandemic and adding significant inflationary increases on non-labour-related expenditures into the budget over the past few years, additional staffing requests were limited.

Change Request – Sustaining Service Levels

Part of the budget process required departments to evaluate the pressures that growth and enhanced service delivery levels have on their operations. Many requests for additional resources were proposed by departments, however, considering the significant budgetary impacts on the base budget due to inflation, wage and benefit increases, increased costs related to growth for materials and contracted services, and lower assessment growth, staff are only recommending the following 2025 & 2026 Change Requests. Details of the below change requests can be found within the respective Service Business Plans.

Table 1: Recommended Change Requests

#	Item	Property Tax Impact			Capital \$ Needs	Net FTE Impact	Service Bundle
		2025	2026 (Incremental change)	Total Base Budget Change			
1	People & Talent Partner	\$93,481	\$36,205	\$129,686	\$3,100	1	People & Talent Management
2	Plans Examiner/Building Process Specialist (fund from Building Reserve)	-	-	-	3,100	1	Building Permit & Inspection Services
3	Supervisor of Policy Planning	155,481	10,789	166,270	3,100	1	Planning Services
4	Payroll Administrator	60,599	24,644	85,243	3,100	1	Financial Management
5	Fire Inspector (convert from contract to full-time)	74,997	2,215	77,212	-	1	Fire Protection
6	Training Officer	143,935	50,838	194,773	134,524	1	Fire Protection
7	Business Performance Specialist - Grants Focus	49,476	20,093	69,569	3,100	1	Corporate Management
8	Development Project Manager (convert from contract to full-time)	20,017	(2,086)	17,931	-	1	Engineering Services
9	Customer Service Representative	63,017	25,364	88,381	3,100	1	Customer Services
10	MLE Programs Coordinator	68,164	27,820	95,984	3,100	1	By-law Enforcement
11	Roads Operator	-	98,703	98,703	508,500	1	Transportation Network
12	Fire Inspector	81,551	43,373	124,924	84,024	1	Fire Protection
13	Accounts Payable Specialist	-	63,722	63,722	3,100	1	Financial Management

Table 1: Recommended Change Requests

#	Item	Property Tax Impact			Capital \$ Needs	Net FTE Impact	Service Bundle
		2025	2026 (Incremental change)	Total Base Budget Change			
14	Fire Inspector	-	114,022	114,022	87,970	1	Fire Protection
15	DMZ Program Coordinator (convert from contract to full-time)	17,145	(485)	16,661	3,100	1	Economic Development
16	Recreation Coordinator	75,620	30,845	106,465	3,100	1	Sports & Recreational Activities
Total		\$903,484	\$546,062	\$1,449,546	\$846,018	16	
Impact to Town Tax Rate (Average Residential Property)		2.34%	1.04%				
Impact to Blended Tax Rate (Average Residential Property)		0.94%	0.46%				



ACTION: While the above items have been included in the proposed 2025-2026 budget, Council could consider removing some or all of these items from the proposed budget. Impacts to the blended rate in removing all items from the budget are (0.94%) in 2025 and (0.46%) in 2026.

The table below summarizes additional positions 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 would increase tax rates unless corresponding reductions were made elsewhere in the budget.

Table 2: Change Requests for Council Consideration

#	Item	Property Tax Impact			Capital \$ Needs	Net FTE Impact	Service Bundle
		2025	2026 (Incremental change)	Total Base Budget Change			
1	Economic Development Champion (unbudgeted contract to full-time)	\$17,463	\$85,558	\$103,021	\$3,100	1	Economic Development
2	Stormwater Technologist	95,219	34,462	129,681	144,600	1	Stormwater Management
3	Community Standards Officer	-	87,597	87,597	85,945	1	Bylaw Enforcement
4	Fire Captain	-	187,946	187,946	23,250	1	Fire Protection
5	Firefighter	-	418,237	418,237	78,706	4	Fire Protection
6	Arborist	116,487	8,659	125,146	-	1	Parks & Open Spaces
7	Fire Captain	138,432	51,170	189,602	22,306	1	Fire Protection
8	Administration Support, Fire	76,417	30,656	107,073	3,600	1	Fire Protection
9	Firefighter	309,918	161,449	471,366	75,213	4	Fire Protection
10	Senior Administrative Assistant	65,582	26,735	92,316	3,100	1	Planning Services
11	People & Talent Associate	-	104,365	104,365	3,100	1	People & Talent Management
12	Health & Wellness Project Coordinator (unbudgeted contract to full-time)	-	91,009	91,009	-	1	Health & Wellness Programming
13	ERP Specialist	-	151,848	151,848	3,100	1	Information Technology
14	Youth Project Coordinator (unbudgeted contract to full-time)	-	110,834	110,834	-	1	Health & Wellness Programming
15	Records Clerk / Admin Support	63,498	24,463	87,961	3,100	1	Citizen Requests & Services
16	Customer Solutions Seeker	-	93,482	93,482	3,100	1	Customer Services
Total		\$883,015	\$1,668,469	\$2,551,484	\$452,220	22	

Table 2: Change Requests for Council Consideration

#	Item	Property Tax Impact			Capital \$ Needs	Net FTE Impact	Service Bundle
		2025	2026 (Incremental change)	Total Base Budget Change			
	Impact to Town Tax Rate (Average Residential Property)	2.29%	3.50%				
	Impact to Blended Tax Rate (Average Residential Property)	0.92%	1.52%				



ACTION: While the above items have not been included in the proposed 2025-2026 budget, Council could consider adding some or all of these items to the proposed budget. Impacts to the blended rate in adding all items back into the budget are 0.92% in 2025 and 1.52% in 2026.

Budget Requests Considered But Not Included in Proposed Budget

Staff considered numerous options in delivering a budget that efficiently and effectively provides services to the community while mitigating tax increases. Operating budget submissions from service areas reflected a significant increase from the 2024 budget, and through an extensive review process, staff made considerable reductions. Included in these reductions were a decrease in reserve transfers for fleet and computer replacement, the decision to maintain existing levels of grant funding to the Innisfil Community Foundation and Barrie Area Physician's Recruitment, and various reductions to Roads and Parks operations. The focus of these reviews was on areas of the budget that had seen significant increases from the 2024 budget. A list of the significant items can be found in Appendix C.

Operating Reserves

Operating reserves are similar to personal or business savings accounts and are prudent in managing unforeseen circumstances such as emergency situations or unexpected changes in the economy. The Property Tax Rate Stabilization Reserve (PTRS) is intended to assist the Town in managing unexpected in-year fluctuations. The PTRS reserve funds operating deficits or can be used to fund one-time, non-recurring expenditures contained within the operating budget. Additionally, the PTRS reserve can fund emergency-related purchases and Council in-year changes to the operating budget. 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, 2023, there is \$4.4M in the PTRS reserve, which represents approximately 7% of 2023 budgeted expenditures.

Given the significant budget pressures from growth and rising costs, staff are proposing that the 2025-2026 operating budget use PTRS reserve funds in smoothing out the tax rate increases. The proposed budget includes the use of \$800K in PTRS reserve funds in 2025, and a repayment of \$500K back into the reserve for 2026, for a net withdraw of \$300K. After utilization of these funds, the forecasted balance of the PTRS reserve at the end of 2026 is \$4.8M, which represents approximately 6% of the proposed 2026 budgeted expenditures.

The Building Stabilization reserve provides the flexibility needed to manage unexpected changes to building permit activity and can also be used to fund capital expenditures such as computer hardware and software used to support the operations of building services.

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



Table 3: Forecast of Operating Reserves

Reserves	2024 Opening Balance	2024 Projected Closing Balance	2025 Projected Closing Balance	2026 Projected Closing Balance
Property Tax Rate Stabilization (PTRS)	\$4,402,606	\$5,149,836	\$4,349,836	\$4,849,836
Building Stabilization	4,965,964	4,869,010	4,091,134	3,516,912
Other Operating (Election, Insurance, Library donations, Provincial Transit Grant, etc.)	1,962,577	1,647,972	1,267,472	776,972
Total	\$11,331,147	\$11,666,818	\$9,708,442	\$9,143,720
PTRS 5% minimum balance		\$3,321,785	\$3,788,723	\$3,994,833

Capital Levy

On December 31, 2023, the Town-owned and operated \$552M in physical assets, excluding land, used in the delivery of services. Depletion or “consumption” of those assets (depreciation for the accounting-minded readers) in 2023 was \$15M. 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 reduce the reliance on non-tax revenues such as Ontario Lottery and Gaming (OLG) Corporation’s gaming as the primary source of funds for capital replacement needs.

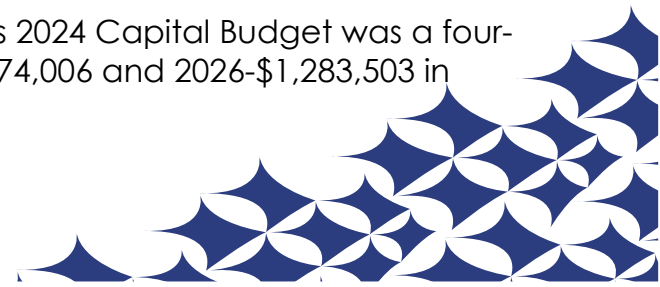
Since 2011, the annual capital levy has grown to a proposed \$16M for 2026, and while this is a significant amount, it does not address the larger existing gap between the amount the Town should already have set aside compared to what is currently available. As of December 31, 2023, using the depleted cost of the asset when acquired and not the replacement cost, the existing reserve deficiency is approximately \$154M. 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 capital levy is the primary funding source for the repair and replacement of Town assets, and as the Town builds the capital program to properly maintain what we own, there is significant pressure on the Capital Reserve Fund that is funded through this Capital Levy. The annual increase of 1% to the capital levy is recommended to continue for 2025 and 2026, and into the future. Town staff will continue to evaluate the adequacy of this reserve in future budgets and advise Council accordingly. Building capital reserves while increasing the asset renewal capital program is a challenge, as there aren't sufficient financial resources to properly do both. 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) 2025 Operating and Capital Budget estimates were not available to the Town at the time this budget document was prepared, however staff do anticipate that this information will be received in time for the Council deliberations scheduled in December. In the absence of this information, staff have estimated the Board's operating budget to increase 6.9% for 2025 and 2026, which is equal to the same percentage increase as approved by the Board for the 2024 operating budget. With this estimated 6.9% annual increase, the total operating budget would be \$27,040,256 in 2025, and \$28,906,033 in 2026. As this is jointly owned, these costs are shared with BWG at a cost-sharing ratio that is calculated annually. Staff have estimated Innisfil's share of the operating budget to increase from 53.14% to 53.24% in 2025, since Innisfil's growth for 2024 has been trending higher than BWGs, and to 53.49% in 2026. Using these assumptions, Innisfil's share of the operating budget, net of the Court Security grant is estimated to be \$14,329,956 for 2025, and \$15,395,250 for 2026.

The capital budget is shared 50/50 between BWG and Innisfil. Included in the Board's 2024 Capital Budget was a four-year forecast to 2028, and so staff have used these forecasted amounts of 2025-\$1,674,006 and 2026-\$1,283,503 in



developing the capital budget estimates. The Town's 50% share of the estimated capital budget is \$837,003 in 2025 and \$641,752 for 2026.

Innisfil ideaLAB & Library

The Library Board met on October 21, 2024, and recommended that the draft operating and capital budget be approved and forwarded to Council for approval. The Library's proposed operating budget of \$4,366,874 reflects a 7.7% increase from 2024, and the estimated 2026 budget of \$4,615,245, is a 5.7% increase. The proposed capital budget is \$485,784 for 2025 and \$238,750 for 2026 and is funded as detailed in the table below.

Table 4: Funding of Library Capital		
Funding Source	2025	2026
Library Reserves (Library operating surplus funds)	\$80,784	\$73,750
Town – Capital Reserve Fund	155,000	105,000
Town – General Gov't Development Charges		30,000
Library – Development Charges	250,000	-
Alternative Revenue Source (ARS) Reserve Fund		30,000
Total	\$485,784	\$238,750

Further details of the Library's budget can be found in the Library Programming & Services business plan.

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 below table summarizes the Town's Proposed 2025 & 2026 Operating budget by Revenues & Expenditures. Explanations of the year-to-year change can be found in Appendix B.

Table 5: 2025 & 2026 Proposed Operating Budget by Revenue & Expenditures

	2024	2025			2026		
	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	(\$3,043,737)	(\$3,277,478)	(\$233,741)	7.7%	(\$3,312,645)	(\$35,167)	1.1%
Permits & Other Development Fees	(3,292,087)	(3,404,425)	(112,338)	3.4%	(3,551,818)	(147,393)	4.3%
User Fees, Licences and Fines	(1,370,817)	(3,803,988)	(2,433,171)	177.5%	(3,844,962)	(40,974)	1.1%
Penalties & Interest	(1,396,000)	(1,925,000)	(529,000)	37.9%	(2,125,000)	(200,000)	10.4%
Interest & Dividends	(1,505,355)	(1,891,591)	(386,236)	25.7%	(1,482,108)	409,483	(21.6%)
Ontario Lottery Gaming (OLG) Revenues	(6,200,000)	(7,000,000)	(800,000)	12.9%	(7,100,000)	(100,000)	1.4%
External Recoveries	(5,294,438)	(5,009,637)	284,801	(5.4%)	(5,076,275)	(66,638)	1.3%
Other	(928,767)	(1,249,873)	(321,106)	34.6%	(978,735)	271,138	(21.7%)
Property Taxation	(1,737,118)	(1,611,925)	125,193	(7.2%)	(1,624,159)	(12,234)	0.8%
Transfer from Reserve & Reserve Funds	(2,499,439)	(2,943,060)	(443,621)	17.7%	(2,170,435)	772,626	(26.3%)
Total Revenues	(\$27,267,759)	(\$32,116,977)	(\$4,849,218)	17.8%	(\$31,266,136)	\$850,841	(2.6%)
Expenditures							
Wages & Benefits	\$33,379,348	\$36,556,320	\$3,176,971	9.5%	\$37,911,490	\$1,355,170	3.7%
Materials & Supplies	10,641,065	10,858,934	217,869	2.0%	11,498,442	639,508	5.9%
Utilities	2,577,077	2,762,284	185,208	7.2%	2,899,188	136,904	5.0%
Contracted Services	3,109,925	7,729,182	4,619,257	148.5%	7,933,525	204,344	2.6%
Rents & Financial	230,154	271,366	41,213	17.9%	278,652	7,286	2.7%

Table 5: 2025 & 2026 Proposed Operating Budget by Revenue & Expenditures

	2024	2025			2026		
	Approved Budget	Proposed Budget	Year to Year \$ Change	Year to Year % Change	Proposed Budget	Year to Year \$ Change	Year to Year % Change
Long Term Debt - Principal & Interest	2,780,842	2,209,837	(571,006)	(20.5%)	2,032,334	(177,503)	(8.0%)
Transfer to Reserve & Reserve Funds	9,538,716	10,487,175	948,459	9.9%	11,456,617	969,442	9.2%
Conservation Authorities, Library & Grants	4,729,711	5,081,749	352,038	7.4%	5,355,507	273,759	5.4%
Internal Recoveries/Transfers	(1,883,195)	(1,770,636)	112,560	(6.0%)	(1,816,389)	(45,754)	2.6%
Total Expenditures	\$65,103,642	\$74,186,211	\$9,082,569	14.0%	\$77,549,367	\$3,363,156	4.5%
Add: Operating impacts from proposed capital budget*	-	44,614	44,614	0.0%	213,408	168,794	378.3%
Add: Change Requests	-	903,483	903,483	0.0%	1,449,546	546,063	60.4%
Total Town Operating (Excluding Police & Capital Levy)	\$37,835,884	\$43,017,331	\$5,181,447	13.7%	\$47,946,185	\$4,928,854	11.5%
Add: Capital Levy	11,961,476	14,099,476	2,138,000	17.9%	16,415,476	2,316,000	16.4%
Total Town Operating (Excluding Police)	\$49,797,360	\$57,116,807	\$7,319,447	14.7%	\$64,361,661	\$7,244,854	12.7%
Add: BWG/Innisfil Police Service Board**	13,552,370	14,529,956	977,586	7.2%	15,645,250	1,115,294	7.7%
Total Operating Levy Requirement	\$63,349,730	\$71,646,763	\$8,297,033	13.1%	\$80,006,911	\$8,360,148	11.7%

Note: *Operating impacts from approved 2024 capital have been incorporated into operating expenditures above

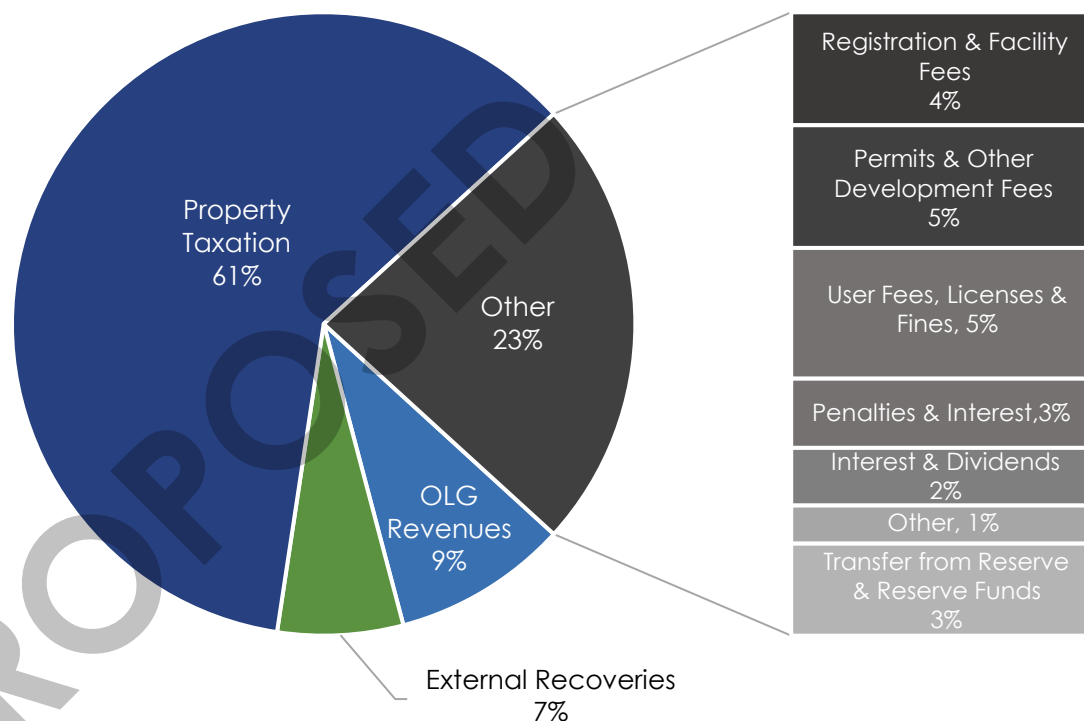
**Town staff estimates

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.

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

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. Council is still responsible for oversight as the sole shareholder of the company.



Examples of non-tax revenues include facility rental fees, recoveries from developers and other stakeholders, recreation program fees, planning fees, various fines, penalties and interest on receivables, and bank interest and investments on bank balances. Every effort is made to maximize revenues received for specific services to lessen the tax burden on property owners. In June 2024, Council approved [By-law 057-24](#) to establish new and amended fees and charges rates effective January 2025. The revenues from these new fees and rates have been incorporated into the 2025-2026 proposed budgets. The amount needed from property taxation is then calculated using the proposed costs, less the expected non-tax revenues.

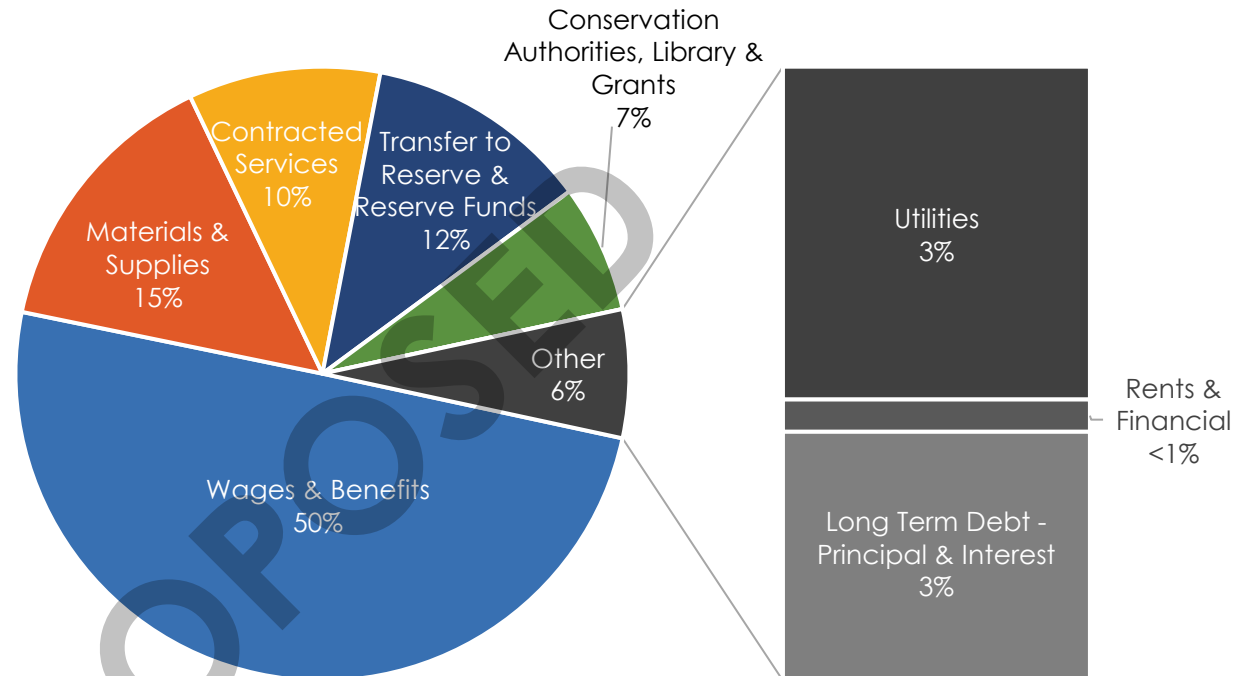
How the Money Is Spent

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 H.



The below table groups the Town's Proposed 2025 & 2026 Operating budget by Service. Service Business plans contain further details on the service area's operating budget including explanations of the year-to-year change.

Table 6: 2025 & 2026 Proposed Operating Budget by Service

	2024		2025		2026		
	Approved Budget	Proposed Budget	Year to Year \$ Change	Year to Year % Change	Proposed Budget	Year to Year \$ Change	Year to Year % Change
Safety							
By-Law Enforcement	\$600,297	\$811,573	\$211,276	35.2%	\$885,995	\$74,422	9.2%
Fire Protection	8,439,252	10,218,704	1,779,452	21.1%	10,806,407	587,703	5.8%
Police Services	13,552,370	14,529,956	977,586	7.2%	15,645,250	1,115,294	7.7%
Growth							
Building Permit & Inspection Services	-	-	-	0.0%	-	-	0.0%
Economic Development	1,281,711	1,496,934	215,223	16.8%	1,502,412	5,478	0.4%
Engineering Services	161,939	695,534	533,595	329.5%	712,610	17,077	2.5%
Planning Services	455,329	661,520	206,191	45.3%	741,782	80,262	12.1%
Connection							
Citizen Requests & Services	495,709	511,353	15,644	3.2%	524,784	13,431	2.6%
Communications & Community Engagement	743,225	770,852	27,627	3.7%	804,617	33,765	4.4%
Council & Committee Services	546,461	570,656	24,195	4.4%	588,143	17,487	3.1%
Customer Services	701,737	835,344	133,607	19.0%	946,781	111,437	13.3%
Health & Wellness	259,786	334,860	75,074	28.9%	379,629	44,770	13.4%
Innisfil Transit	545,979	1,201,980	656,001	120.2%	1,211,815	9,835	0.8%
Library Programming & Services	4,055,229	4,366,874	311,645	7.7%	4,615,245	248,371	5.7%
Sports & Recreational Activities	735,623	878,501	142,877	19.4%	948,141	69,640	7.9%

Table 6: 2025 & 2026 Proposed Operating Budget by Service

	2024		2025		2026		
	Approved Budget	Proposed Budget	Year to Year \$ Change	Year to Year % Change	Proposed Budget	Year to Year \$ Change	Year to Year % Change
Sustainability							
Conservation Authority	564,478	604,871	40,393	7.2%	630,258	25,388	4.2%
Facilities Management	3,709,659	3,050,398	(659,261)	(17.8%)	3,139,276	88,879	2.9%
Parks & Open Spaces	2,782,470	4,640,924	1,858,454	66.8%	4,869,066	228,142	4.9%
Stormwater Management	779,124	914,729	135,606	17.4%	1,057,788	143,058	15.6%
Transportation Network	5,970,568	6,875,547	904,979	15.2%	7,447,911	572,364	8.3%
Management							
Corporate Finance	9,339,010	9,276,309	(62,701)	(0.7%)	13,476,858	4,200,549	45.3%
Corporate Legal Advice & Support	978,037	1,165,510	187,474	19.2%	1,219,770	54,259	4.7%
Corporate Management	1,322,035	1,485,695	163,660	12.4%	1,553,792	68,097	4.6%
Financial Management	1,843,723	2,068,716	224,993	12.2%	2,243,966	175,249	8.5%
Fleet Management	651,921	322,500	(329,421)	(50.5%)	295,452	(27,049)	(8.4%)
Information Technology	1,843,702	2,090,911	247,210	13.4%	2,409,759	318,848	15.2%
People & Talent Management	990,359	1,266,013	275,654	27.8%	1,349,407	83,394	6.6%
Total Operating Budget	\$63,349,730	\$71,646,763	\$8,297,033	13.1%	\$80,006,911	\$8,360,148	11.7%

The financial tables and charts above reflect an operating budget increase of \$5,181,447 for 2025, and \$4,928,854, before considering the 1% capital levy and police. These impacts are significant and driven from various budget pressures including increased costs related to growth, increased level of service expectations, inflation, and contractual obligations, including increased wage and benefit costs in delivering services. The table below provides a high-level breakdown of the significant operating budget increases for 2025 and 2026.

Table 7: Change in Town Property Tax Levy

Budget Item Description	2025 Budget Change	2026 Budget Change
Operating and Capital Levy from previous year	\$49,797,360	\$57,116,807
Revenue:		
Increase in Penalty & Interest revenue	(529,000)	(200,000)
Decrease (Increase) in bank interest & other revenue	(86,236)	409,483
Increase in dividend revenue	(300,000)	-
Expenditures:		
Increase in Salaries & Benefits (excluding Building & Engineering)	2,752,533	1,118,721
Increase in Excess Soils	40,000	280,000
Increase in Traffic Calming	47,500	117,000
Increase in Streetlighting	181,256	20,154
Increase in Town Square costs	178,700	-
Increase in Parks contracts (e.g. Portable toilets, ESA, Cimco)	152,000	16,205
Increase in Facility related costs (e.g. Plumbing, HVAC, Electrical, etc.)	127,216	-
Increase in repair and maintenance costs across fleet units	493,735	64,068
Increase in other expenses (software, utilities, parks/facility maintenance, etc.)	(35,635)	518,408
Increase in transfer to Fleet Reserve	400,000	400,000
Change in transfer to (from) Property Tax Rate Stabilization Reserve	(800,000)	1,300,000
Change in transfer to (from) Reserve & Reserve Funds	69,647	(130,713)
Reduction in Engineering recoveries (external and internal capital)	533,595	17,077
Increase in Transit	656,001	9,835
Increase in Library Board budget	311,645	248,371

Table 7: Change in Town Property Tax Levy

Budget Item Description	2025 Budget Change	2026 Budget Change
Increase in Conservation Authorities budget	40,393	25,388
*Operating Impacts from 2025 & 2026 Proposed Capital Budget	44,614	168,794
Recommended Change Requests (Table 1)	903,483	546,063
Town Services increase	5,181,447	4,928,854
Capital Levy increase	2,138,000	2,316,000
Total Town Property Tax Levy	\$57,116,807	\$64,361,661

The effect of the proposed net Town budget, including recommended change requests, is a blended rate increase of 7.53% in 2025 and 6.89% in 2026. Based on these rates, the average residential property tax bill would be as follows:

Table 8: Tax Impact on Average Residential Home					
Proposed Town Base Budget	2024	2025	2024-2025 % Change	2026	2025-2026 % Change
Avg. Residential Assessment	\$446,363	\$446,363		\$446,363	
Town Services	\$1,799.37	\$2,004.94	11.42%	\$2,191.50	9.30%
Police	644.92	677.21	5.01%	715.10	5.60%
County	1,336.71	1,390.13	4.00%	1,445.69	4.00%
Education	682.94	682.94	0.00%	682.94	0.00%
Total before Capital Levy	\$4,463.94	\$4,755.22	6.53%	\$5,035.23	5.89%
Capital Levy	569.22	657.14	1% of blended rate	750.31	1% of blended rate
Total Property Tax Bill	\$5,033.16	\$5,412.36	7.53%	\$5,785.54	6.89%
Year-Over-Year \$ Change		\$379.20		\$373.18	

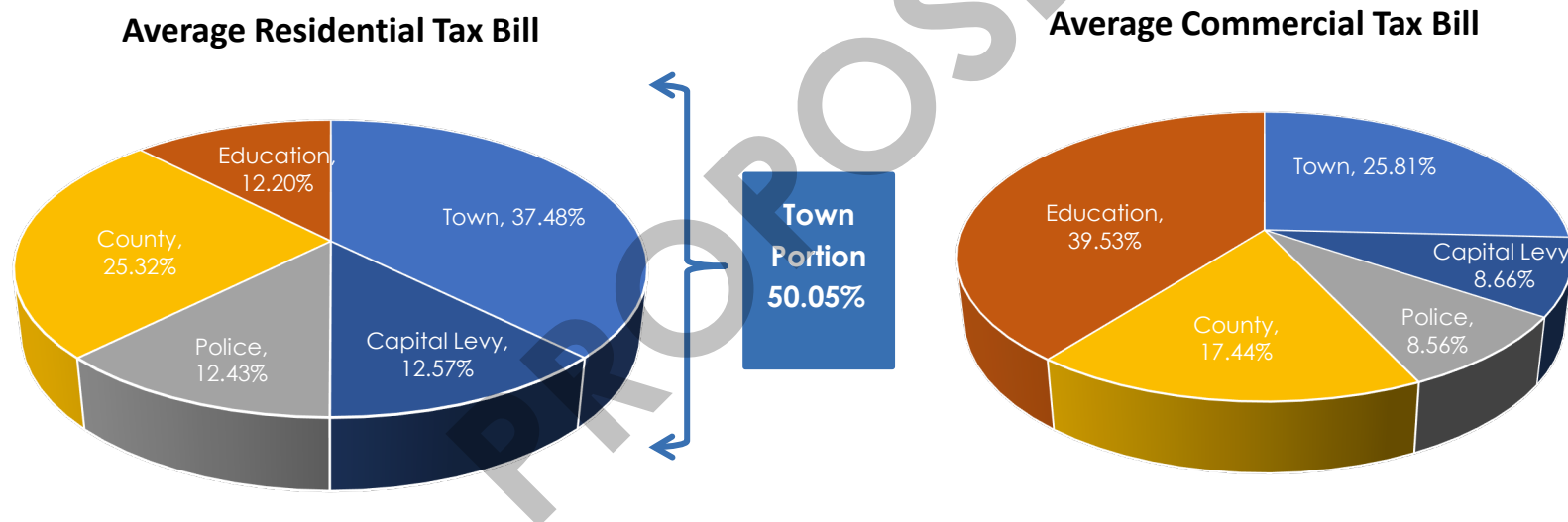


To see how Innisfil's average residential assessment compares to the averages in our geographic region, please refer to Appendix E to view comparison data from BMA Management Consulting Inc.

Allocation of Property Tax Bill

The property tax bill may be paid to the Town of Innisfil, but only \$0.50 of every residential tax dollar, and \$0.34 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 \$2,802 of the average (2025-2026) \$5,599 annual tax bill.

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



Capital Budget

The Capital budget addresses the requirements of growth and identifies the lifecycle repair, maintenance, and replacement of existing infrastructure, such as recreational facilities, fire stations, parks, libraries, arenas, roads, and sidewalks. It also includes various studies and master plans that will guide the Town in managing growth and delivering upon the Strategic Plan priorities.

2025 & 2026 Proposed Capital Budget and 2027 to 2034 Capital Forecast

The two-year capital budget and eight-year forecast have been developed using information within existing master plans, the development charges background study, asset management planning, and other planning studies and input documents that guide the focus on where and when financial resources are needed. The Town's 10-year capital plan does not include any capital projects related to the Orbit, with the exception of the Orbit-related planning studies/master plan project. The Orbit Servicing Master Plan is currently being worked on. Once completed, this master plan will identify the Orbit's potential infrastructure needs and Town-funded capital projects will be included in future budgets. As there are many estimates used in developing the 10-year capital plan, it is important to note that costs for projects in 2027 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 the 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 financial commitments.

The proposed capital budget includes capital impacts related to the Recommended Change Requests as contained in Table 1, in the amount of \$246,448 in 2025 and \$599,570 in 2026, for a total of \$846,018. Similarly, capital projects can have a direct impact on future operating budgets, such as the ongoing operating costs for new parks, facilities and annual software subscription costs. The operating impacts arising from capital projects have been included in the proposed operating budget in the amount of \$44,614 in 2025 and \$213,408 in 2026. A detailed listing of these operating impacts is included in Appendix D.

Capital requests from South Simcoe Police Services (SSPS) are not included in the Town's capital budget, and instead form part of the overall budget request from SSPS. Capital requests from SSPS are funded by the Police Reserve and tax levy.

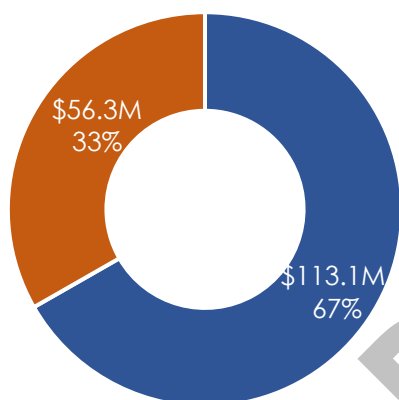


The proposed 2025-2026 capital budget and 2027 to 2034 capital forecast classifies projects into two classifications:

- **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.

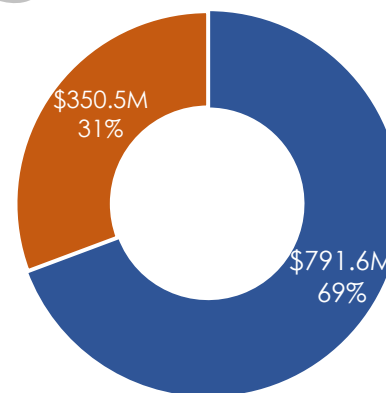
The charts below summarize the combined total 2025-2026 proposed capital budget in the amount of \$169.4M, and the 2027 to 2034 forecasted capital budget in the amount of \$1.142B.

2025 & 2026 Proposed Capital Budget



■ Grow ■ Renewal & Other

2027 - 2034 Proposed Capital Budget

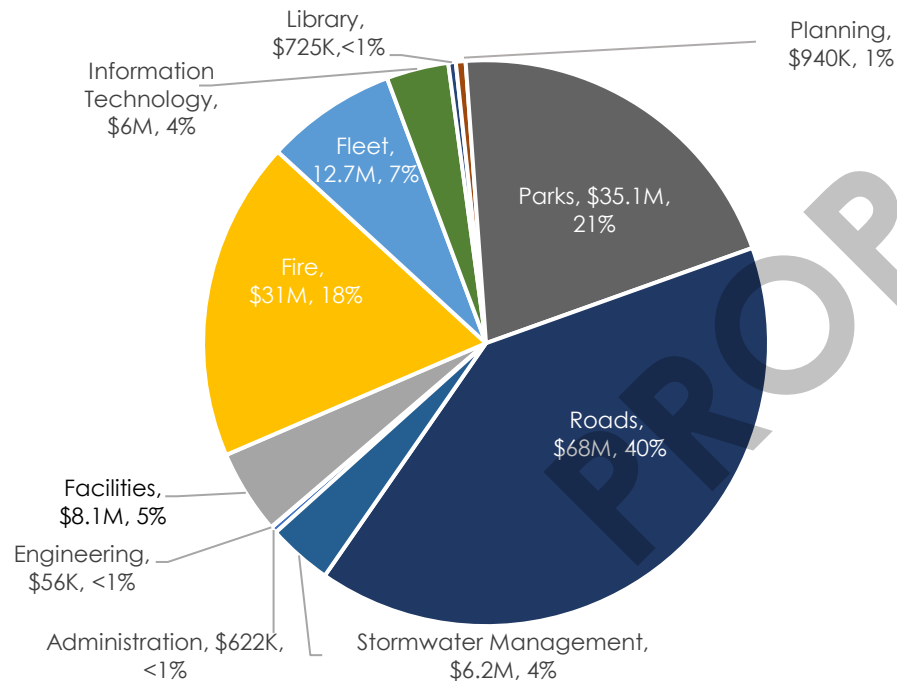
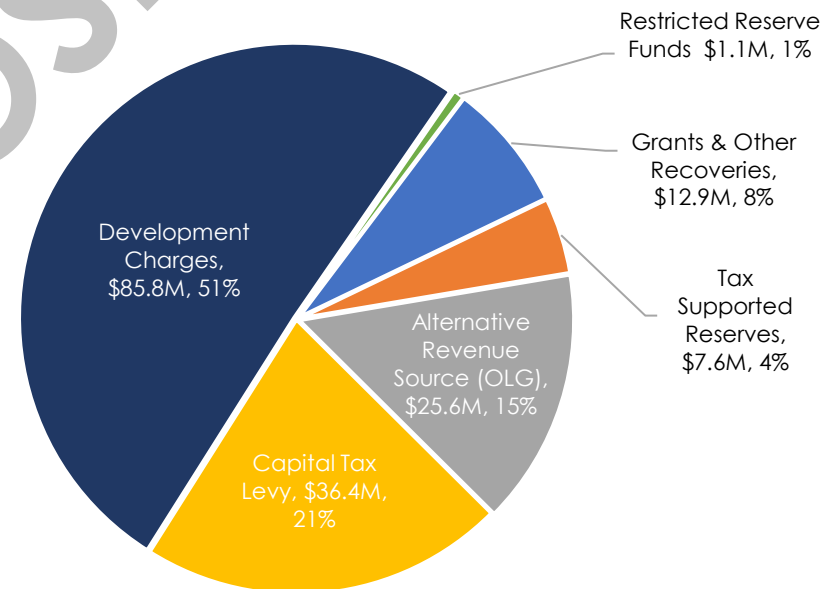


■ Grow ■ Renewal & Other

Table 9: Capital Budget by Expenditure Classification

Classification	Proposed 2025	Proposed 2026	Total 2025 & 2026	Forecast 2027-2034	Total 2027-2034
Growth	62,815,448	50,265,858	113,081,306	791,603,936	\$904,685,242
Asset Renewal & Other	28,248,633	28,117,291	56,365,924	350,540,124	\$406,906,048
Total	\$91,064,081	\$78,383,149	\$169,447,230	\$1,142,144,060	\$1,311,591,290

The charts below show the breakdown of project types and sources for the 2025-2026 proposed capital budget.

2025 & 2026 Proposed Capital Budget by Project Type**2025 & 2026 Proposed Capital Budget by Funding Source**

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

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 10: Proposed Capital Budget by Service Area

Service Area	Proposed 2025	Proposed 2026	Total 2025 & 2026	Forecast 2027-2034	Total 2027-2034
By-law Enforcement	\$0	\$6,800	\$6,800	\$0	\$6,800
Corporate Management	150,000	-	150,000	150,000	300,000
Council & Committee Services	25,000	25,000	50,000	200,000	250,000
Economic Development	300,000	115,000	415,000	-	415,000
Engineering Services	61,823,088	43,556,744	105,379,832	1,016,929,068	1,122,308,900
Facilities Management	3,557,500	1,988,000	5,545,500	14,820,000	20,365,500
Financial Management	-	-	-	390,000	390,000
Fire Protection	15,311,881	23,581,904	38,893,785	17,425,405	56,319,190
Fleet Management	2,191,002	3,113,973	5,304,975	45,785,169	51,090,144
Information Technology	5,634,426	385,478	6,019,904	3,600,000	9,619,904
Innisfil Transit	100,000	-	100,000	500,000	600,000
Library Programming & Services	485,784	238,750	724,534	21,876,343	22,600,877
Parks & Open Spaces	125,000	175,000	405,000	1,840,067	2,245,067
Planning Services	550,000	440,000	990,000	2,149,007	3,139,007
Sports & Recreational Activities	50,000	55,000	50,000	-	50,000
Stormwater Management	760,400	4,701,500	5,461,900	15,160,000	20,621,900
Transportation Network	-	-	-	1,319,000	1,319,000
Total	\$91,064,081	\$78,383,149	\$169,447,230	\$1,142,144,059	\$1,311,591,289

The proposed capital budget contains projects that may be completed within a single budget year, while larger infrastructure projects span multiple years. The budget requests for 2025 and 2026 include the entire project budget for multi-year projects. In addition to the new requests for capital, there are also previously approved multi-year capital projects that have planned works over the next few years. The table below summarizes the planned spend of the proposed 2025 and 2026 capital programs and the previously approved projects.

Table 11: Capital Spending by Year for Previously Approved & Proposed 2025 and 2026

	2025	2026	2027	2028	2029	Total
Previously Approved	56,829,334	69,829,695	19,989,182	-	-	\$146,648,211
2025	36,660,358	16,413,658	20,763,264	17,226,801	-	\$ 91,064,081
2026	-	30,654,673	33,314,992	13,843,483	570,000	\$ 78,383,149
Total	\$93,489,692	\$116,898,026	\$74,067,438	\$31,070,284	\$570,000	\$316,095,441

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 statutes, 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 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 for calculating revenues to be collected through development charges. The growth projections used are in keeping with those used in the Development Charges Background Study that was completed in 2023. Since it is difficult to forecast when new housing will occur, and there are many factors external to the Town that can impact these housing starts, the Town only uses 50% of the current

year projected development charge revenues in this analysis.

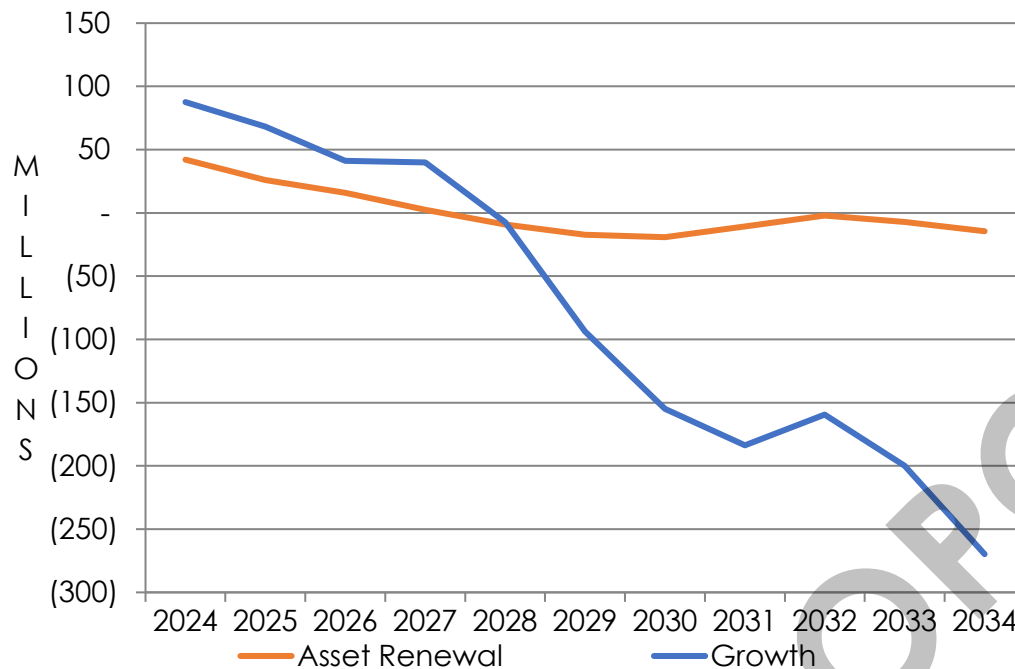
- Anticipated amounts to be received from Ontario Lottery Gaming revenues, Canada Community Building Fund (formerly Federal Gas Tax) and Ontario Community Infrastructure Fund (OCIF) are incorporated into forecasted balances.
- Interest income to be earned on the above reserves is estimated and incorporated into forecasted balances.
- Planned contributions from taxation including the 1% blended rate capital levy.

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. As part of the proposed 2025-2026 Capital Budget, staff are recommending debt financing of Fire Station #6 in Innisfil Heights, including the fire trucks required to operate the station. This debt is planned for 2027, upon completion of Fire Station #6, and has been reflected in the forecasted reserve balances.



The following table provides a forecast of the reserve balances based on anticipated cash flows:

Table 12: Forecasted Reserve Balances					
Category	Reserves	2024 Opening Balance	2024 Projected Closing Balance	2025 Projected Closing Balance	2026 Projected Closing Balance
Growth	Development Charges & Community Benefit Charges (CBCs)	\$37,220,324	\$48,859,932	\$28,927,851	\$2,123,176
	Alternative Revenue Source (ARS)	30,076,187	27,742,830	28,173,490	30,936,919
	Cash in lieu of Parkland	5,810,434	6,381,887	6,985,115	6,457,039
	7/8 Line & Cash-in-lieu of Parking	4,498,260	4,595,686	4,114,608	1,753,229
Asset Renewal	Capital Reserve Fund	31,058,470	32,566,831	18,703,287	14,126,985
	Canada Community Building Fund (CCBF)	1,398,818	2,186,326	3,954,592	3,672,792
	Capital Reserves (Fleet, Facilities, Computer, etc.)	11,291,785	7,326,446	3,232,123	(2,279,926)
Total		\$121,354,278	\$129,659,938	\$94,091,066	\$56,790,214

2025 to 2034 Forecasted Capital Reserve Balances

This graph illustrates the financial pressures of a growing community while taking care of the existing assets. It is important to note that the capital program in the forecasted years will continue to be refined as we further develop the project scope, cost estimates and have more clarity on the proper timing of projects.

Asset renewal projects are largely funded through the Town's 1% Capital Levy. Similar to other municipalities, the Town has an "infrastructure gap", meaning that we are investing less than what is needed to maintain service levels and look after what we own. While this trend continues through the next 10 years, it is important to note that progress in closing the infrastructure gap is being made as asset management work increases while also continuing to grow the annual capital levy.

Included in the asset renewal capital program is approximately \$84M in stormwater and flooding mitigation works. In 2024, the Town updated the Stormwater Management Master Plan to account for town growth over the next 20 years and added a Flooding Strategy to identify areas of concern and potential strategies. As the costs associated with stormwater management and flooding mitigation works are significant, the approved strategy recommended that the Town undertake a Stormwater Fee Study to determine a sustainable funding source for these works. Accordingly, project SWM21- Stormwater Fee Study has been included in the 2025-2026 budget. If through this study, a stormwater rate is implemented, it will help address the financial pressures noted in the above graph.

Debt is a valuable tool that will be utilized in planning out the capital program. As such, the Town will consider debt financing of projects. Over the next 10 years, significant capital works are related to growth, and many of the larger

growth-related road works include a fairly significant non-growth share (BTE – benefit to existing residents/businesses). Staff will continue to refine the forecasted capital program with the goal of balancing the timing of growth projects to ensure development can proceed while managing debt levels, reserve balances and impacts to the tax levy. Further information related to debt levels is contained below in the “Debt” section.

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

Project	Proposed 2025-2026	Forecasted 2027-2034
Stroud-Innisfil Rec. Centre Improvements Design and Construction (FAC45)	-	22,608,740
Morgan Russell Memorial Arena Improvements Design and Constr. (FAC46)	-	23,515,337
Operations Frontline Staff and Storage Facility (FAC52)	-	15,486,234
Fire Station #6 - Innisfil Heights (FIRE58, FLT340-342, FLT398-400)	35,491,170	-
Fleet & Equipment Replacements (FLT386)	4,084,175	37,643,569
ideaLAB & Library in Stroud - Planning, Design & Construction (LIB69)	-	11,955,183
ideaLAB & Library in Lefroy – Planning, Design & Construction (LIB42)	-	8,806,300
Lakeside Parks & Annual Playground Replacement Programs (PKS191 & PKS20)	6,884,968	36,973,586
Sports Complex (PKS334)	13,178,571	11,762,361
Town Campus Master Plan Implementation (PKS373)	-	16,256,308
Innisfil Beach Park - Implement Innisfil Beach Park Master Plan - (PKS374)	-	41,354,174
New Development Parks Program (PKS404)	9,880,209	31,443,975
Mobility Orbit Square and GO Station Park (PKS406)	-	28,974,457
Stormwater Pond Cleanout/Retrofit Program (RDS172)	3,000,000	29,064,900
Big Bay Point Road Reconstruction and Active Transportation Works (RDS236)	33,695,135	-
20th Sideroad (Bypass of IBR and Metrolinx Intersection) - (RDS248)	-	167,164,155
6th Line - County Rd 27 - 20th SR - Reconstruction and Multi-use Trail (RDS313)	-	158,699,689

Table 13: Significant Capital Projects

Project	Proposed 2025-2026	Forecasted 2027-2034
Road Rehabilitation Program (RDS349)	15,000,000	80,000,000
Various Road Works - Reconstruction, Urbanization, Active Transportation (RDS238,309,310,312,315,385-387,405-408)	-	208,326,068
Flood Mitigation Program (SWM36)	-	59,131,844
ERP System replacement (IT149)	5,160,000	-
Total	\$126,374,228	\$989,166,880

Long Term Debt

Outstanding existing debt as of December 31, 2024 (committed until 2030) will be \$10.1 million requiring annual principal and interest payments of approximately \$1.9M.

Council, in previous budget deliberations, approved long-term debt financing of the South Innisfil Drain (RDS169) project. 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.

Staff are recommending debt financing of Fire Station #6 in Innisfil Heights, including the fire trucks required to operate the station. This debt is planned for 2027, upon completion of the Fire Station #6, and has been reflected below in the Committed & Proposed New Debt column. The table below illustrates the outstanding, previously committed and proposed new debt commitments.

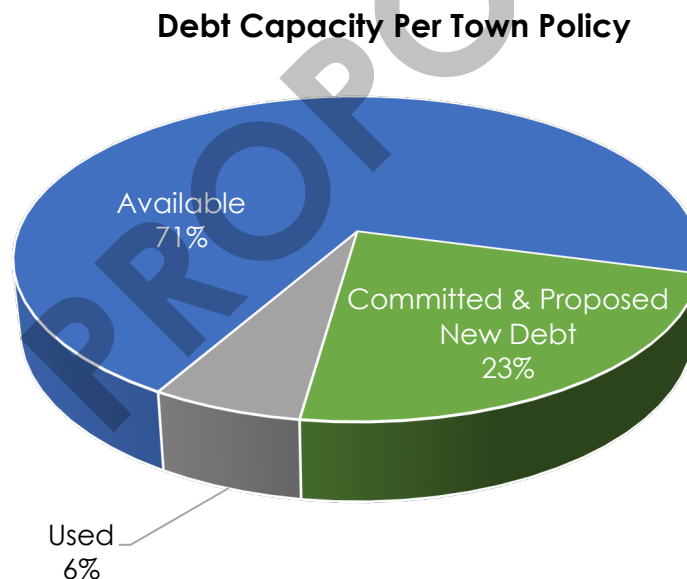
Table 14: Long-Term Debt

Project	Committed & Proposed New Debt	Existing Debt	Total Debt
Cookstown Library	\$0	\$731,500	\$731,500
Police Building	-	731,500	731,500
Town Hall	-	3,115,750	3,115,750
Innisfil Recreation Centre	-	5,434,000	5,434,000
Streetlighting loan due to Innterprises Inc.	-	96,449	96,449
Subtotal Outstanding Existing Debt		10,109,199	10,109,199
South Innisfil Drain (in-progress)	2,987,409	-	2,987,409
Innisfil Heights Fire Station #6 (new debt)	35,491,170	-	35,491,170
Total	\$38,478,579	\$10,109,199	\$48,587,778
Remaining Debt Capacity - (20 years @ 5% interest)			
Town Policy (Maximum @ 20%)			\$119,041,368
Provincial Limit (Maximum @ 25%)			\$168,953,057

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 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 annual ARL limit is based on the previous year's own source revenues, and therefore in forecasting what the Town's ARL limit will be in future years, the calculation includes an estimated increase in the Town's own sourced revenues. These revenues, which include items such as user fees and charges, fines and taxation are expected to increase annually as a result of growth and inflation. Using an annual estimated increase based on historical trends, the Town's ARL is expected to be approximately \$433M by 2034. While the Town's debt levels are relatively low at this time, it is anticipated that debt will be required to address the financial pressures that the capital program is placing on the reserves over the next 10 years.

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 71% of its debt capacity remaining, 6% of the debt capacity has been used and represents the existing debt noted in the above table. The remaining 23% represents debt that has been previously committed, along with the proposed new debt.



Managing Budget Risks

With any financial forecast or projection, some factors are unknown or assumed when building a budget. The budget is developed using the best estimates and information known at the time, and therefore risks 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. Action is taken to mitigate impacts on the Town's financial position if revenues such as user fees or development charge revenues are less than budgeted, or if costs are higher than expected due to inflation and market supply issues. 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.

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.

Conclusion

The Strategic Plan 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 prepared during a time of significant financial pressures, including external factors that are beyond the Town's control, such as inflation, contractual obligations, and internal pressures and investments required to maintain existing levels of service and manage growth. Town staff worked through an extensive review process, and through this had to make some difficult decisions as we looked 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 maintaining service levels and managing the pressures of growth while striving to maintain affordability and quality of life for taxpayers and residents of Innisfil.

PROPOSED



Building the Budget: Processes & Guiding Principles

The development of the Town's 2025-2026 Budget is an extensive process with various inputs, including Council-approved strategies, plans and policies that inform the budget.

Strategic Plans

The Town's Strategic Plan 2030, as updated and approved by Council in 2023, sets the vision, mission, goals and objectives for the community and serves as a guide for planning and prioritization in future years. Through workshops and surveys, Council and community priorities were identified and addressed in the Strategic Plan under four categories: Grow, Sustain, Connect and Serve.

GROW

Objectives:

- Proactively plan and manage growth
- Promote a diversity of housing types
- Build and diversify the local economy

SUSTAIN

Objectives:

- Protect and preserve Innisfil's natural heritage and Lake Simcoe
- Advance climate change mitigation and adaptation initiatives
- Ensure continued financial sustainability

CONNECT

Objectives:

- Enhance communication and civic engagement
- Ensure a safe and reliable transportation network
- Support a healthy, active and safe community
- Continue to engage in advocacy and partnerships to deliver on community priorities

SERVE

Objectives:

- Focus on continuous improvement in service delivery
- Build organizational resilience
- Establish the Town as a leader in Diversity, Equity and Inclusion



Consistent with previous budgets, the 2025-2026 proposed budget is informed by a comprehensive environmental scan (e.g. reviewing economic, political, legislative, regulatory, environmental, regional, social, and technological impacts on the municipality) as well as the Strategic Plan and various other master plans and strategies approved by Council and formed through significant community consultation:

- Asset Management Plan
- Community Health & Wellness Strategy: Our Health
- Culture Master Plan
- Development Charges Background Study
- Economic Development Strategic Plan
- Facilities Master Plan
- Fire Master Plan
- Innisfil Beach Park Master Plan
- Parks and Recreation Master Plan and Lake Enjoyment Strategy (Land & Lake Plan)
- Long-term Financial Plan
- Our Place Official Plan
- Stormwater Management Master Plan & Flooding Strategy
- Traffic Calming Strategy
- Transportation Master Plan
- IT/Digital Strategy
- Youth Engagement Strategy
- Integrated Sustainability Master Plan

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 municipalities are increasingly 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. Presenting the budget on a two-year cycle has saved administrative time allowing for more focus on service delivery initiatives and strategic items. Additionally, 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



Find further information on the plans and policies used to shape the budget in Appendix F or on the Town's website at innisfil.ca/budget.

Strong Mayor Powers and Duties

The Mayor of the Town of Innisfil has "strong mayor powers and duties" under Part VI.1 of the *Municipal Act*. These powers came into effect on October 31, 2023, and include the power to propose the Town's budget subject to Council amendments, Mayoral veto, and a Council override process. Through the legislation certain powers and duties can be delegated, but the Mayor cannot delegate their duties regarding the budget.

On April 16, 2024, through [Mayoral Decision 09-24](#), the Mayor of the Town of Innisfil directed the Chief Administrative Officer and Town Treasurer to prepare a staff-recommended 2025-2026 Operating and Capital Budget, that generally conforms with the budget and business planning processes and best practices used the years 2023-2024. As such, the development of the budget, community engagement, and Council deliberations

will follow a process similar to that of previous years, with the exception of the legislated steps required for the Strong Mayor Powers.

Community Engagement

Recognizing that community input is crucial in helping us create a Town budget that reflects the priorities and needs of our community, "Your Budget, Your Innisfil" was added to the Town's community engagement platform, Get Involved Innisfil. This community engagement initiative collected community feedback through a 2025/2026 Budget Survey and online community forum. We asked residents to provide input on different Town services and the use of their tax dollars. A [summary report of the survey responses](#), available on Get Involved Innisfil, highlights what was heard from community members. This summary report was circulated internally to the Budget Team and Town leadership to help inform the budget direction.

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 in Q2 of 2024 with a work plan for how the budget would be developed with defined timelines, targets and expectations.

The approach in developing the operating budget was similar to that of previous years, requiring departments to build their operating budgets on a status quo basis, which is defined as building a budget to deliver services at existing levels. The budget is guided by the following key principles:

- Respect for the taxpayer
- Maintain service levels
- Pursue innovation that will streamline processes, enhance service delivery and make the Town future-ready
- Take care of what we own—maintain existing assets in a good state of repair
- Plan for growth—ensure critical infrastructure is in place to sustain development
- Ensure financial sustainability
- Work towards environmental sustainability

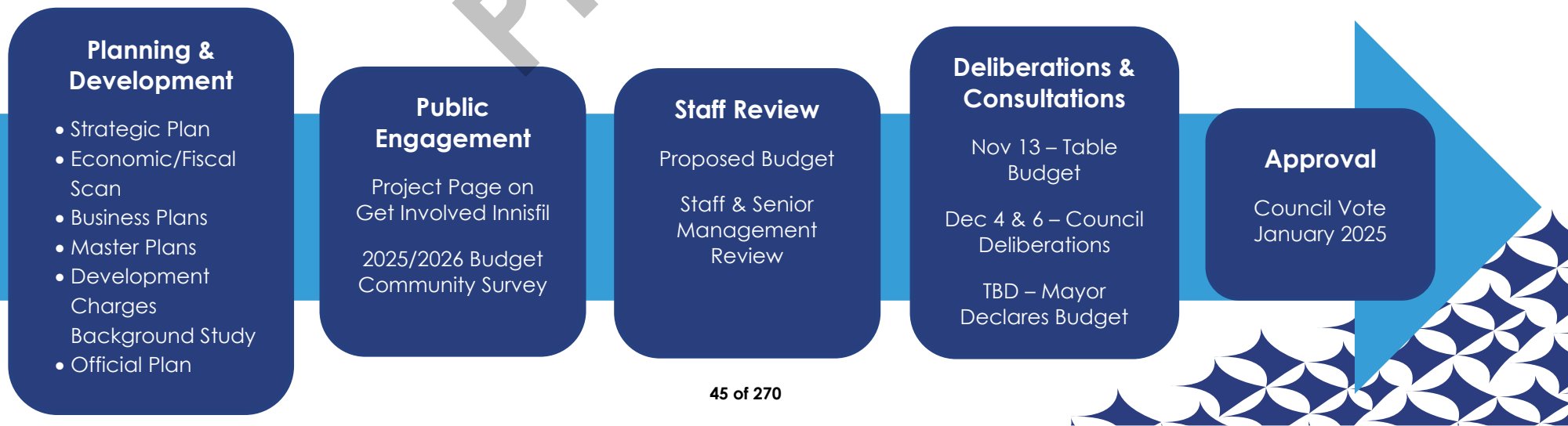


Building the 2025-2026 Budget

Using the status quo basis and key principles, business plans and budgets were developed. Department submissions were significant due to growth pressures, maintaining service levels with rising input costs, ongoing asset repairs, maintenance and replacements, building of capital reserves, increasing people costs, and continued inflationary pressures.

Next, 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 2024 forecasted results. Through this process a significant amount was removed from the proposed budget, however there may be some impacts on service delivery as a result. Steering Group (SG) members reviewed the service area budget submissions and made final recommendations on the various operating items.

A similar approach was taken with the Capital Budget. Budgetary pressures for capital include inflation, financial resources for asset renewal projects, significant costs for growth-related road works to widen and urbanize the roadway network, and environmental sustainability initiatives, such as greening the Town's fleet and stormwater management and flooding projects. Inflationary impacts have been included in the future year's capital projects; however, it is very difficult to predict what these impacts will be for the next 10 years. Staff will review and update the cost estimates for these outer years before seeking Council approval. SG members reviewed service area-prepared budgets 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

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 Strategic Plan. Throughout this budget book, for each service is a detailed business plan that outlines the services being provided, the performance of each service, and the budget details pertaining to each service. Strategic categories in the 2025-2026 Budget are **Safety**, **Growth**, **Connection**, **Sustainability**, and **Management**.



Safety

Services include:

- By-law Enforcement
- Fire Protection
- Police Services



Growth

Services include:

- Building Permit & Inspection Services
- Economic Development
- Engineering Services
- Planning Services



Connection

Services include:

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



Sustainability

Services include:

- Conservation Authority
- Facilities Management
- Parks & Open Spaces
- Stormwater Management
- Transportation Network



Management

Services include:

- Corporate Finance
- Corporate Legal Advice & Support
- Corporate Management
- Financial Management
- Fleet Management
- Information Technology
- People & Talent Management



By-law Enforcement

Service Business Plan

Executive Sponsor: Director of Planning and Growth

Service Lead: Community Standards Leader



Our Services

As the municipality's enforcement arm, the Community Standards team helps keep public and private property safe by encouraging awareness and compliance with municipal by-laws. 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 with the goal of reuniting these dogs with their owners. We investigate predation claims from wild predators and domestic livestock control issues. We enforce the *Dog Owners' Liability Act* and work with the Simcoe Muskoka District Health Unit when dog attacks occur.

Parking Enforcement – Parking is administered through our Administrative Monetary Penalty System (AMPS). 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 across the town including concerns of improper short-term rental use 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 the removal/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.

Business Licencing – We review, determine eligibility, and issue business licences for those businesses requiring a licence, including food trucks.



Measuring Work & Performance

Performance Measure	Actual			Projected		
	2021	2022	2023	2024	2025	2026
# of complaint cases opened*	2,953	2,263	2,080	2,200	2,400	2,600
Avg # of days to close a case	11.5	17.6	14	18	18	18
% of cases closed within the year	96%	96%	97%	96%	96%	96%

Note: *Types of complaint cases include parking, noise, clean communities, fence, building maintenance, and other by-law concerns.



Our Operating Budget Overview

	2024 Approved Budget	Proposed Budget	2025 Year to Year \$ Change	Year to Year % Change	Proposed Budget	2026 Year to Year \$ Change	Year to Year % Change	Note
Revenues								
Permits & Other Development Fees	(\$4,000)	(\$4,000)	\$0	0.0%	(\$4,000)	\$0	0.0%	
User Fees, Licences and Fines	(387,612)	(332,377)	55,235	14.3%	(351,906)	(19,529)	5.9%	1
External Recoveries	(52,000)	(57,000)	(5,000)	9.6%	(62,000)	(5,000)	8.8%	2
Other	(4,000)	(500)	3,500	(87.5%)	(500)	-	0.0%	3
Total Revenues	(\$447,612)	(\$393,877)	\$53,735	(12.0%)	(\$418,406)	(\$24,529)	6.2%	
Expenditures								
Wages & Benefits	\$984,658	\$1,045,494	\$60,835	6.2%	1,090,500	\$45,006	4.3%	4
Materials & Supplies	131,455	152,858	21,403	16.3%	174,472	21,614	14.1%	5
Utilities	4,500	4,500	-	0.0%	4,500	-	0.0%	
Contracted Services	77,500	78,940	1,440	1.9%	81,151	2,211	2.8%	
Rents & Financial	6,500	6,500	-	0.0%	6,500	-	0.0%	
Internal Recoveries/Transfers	(156,704)	(151,006)	5,698	(3.6%)	(150,406)	600	(0.4%)	6
Total Expenditures	\$1,047,909	\$1,137,286	\$89,376	8.5%	\$1,206,717	\$69,431	6.1%	
Sub-Total Operating Budget	\$600,297	\$743,409	\$143,112	23.8%	\$788,311	\$44,902	6.0%	
Add: Op. Impacts from Capital	-	-	-	0.0%	1,700	1,700	0.0%	7
Add: Change Requests	-	68,164	68,164	0.0%	95,984	27,820	40.8%	8
Total Operating Budget	\$600,297	\$811,573	\$211,276	35.2%	\$885,995	\$74,422	9.0%	

Note: Explanation of Change

- (1) Anticipating decrease in parking fine revenues for 2025 based on historical trends but anticipating an increase in 2026 revenues based on year-over-year growth.
- (2) Anticipated increase in property standards revenue.
- (3) Adjusting budget for livestock claims grant that has been trending lower than budget in prior years.
- (4) The 2025 & 2026 change in wages and benefits reflects salary progressions, employment agreements, economic adjustments, and changes in benefit costs.
- (5) Increasing property cleanup costs partially offset by the increase in revenue seen above. Anticipating an increase in clothing/PPE to maintain uniforms/kits as well as a one-time purchase of panic/check-in buttons for staff safety. The 2026 anticipated increase includes one-time costs to replace outdated animal control supplies.
- (6) Increasing repairs and maintenance on vehicles as well as increase in director recoveries.
- (7) Operating impacts from FLT423 for an additional fleet unit being brought onboard.
- (8) Change request for an additional MLE Programs Coordinator. Details of the change request can be found in the following pages.



Service Change Request

Service Level Change: 1 FTE – Municipal Law Enforcement Programs Coordinator

Proposed Start Date: April 1, 2025

Current Service Level:

Administration/Coordination

No dedicated administration/coordination position has been in place for Municipal Law Enforcement since 2014. Administration/coordination duties have been shared between officers with support from other positions within the organization.

Municipal Law Enforcement

- 1 Community Standards Leader FTE
- 1 Senior Community Standards Officer FTE
- 5 Community Standards Officers FTE
- 1 Junior Community Standards Officer Contract
- 6 Community Standards Co-Op Seasonal

Business Case Rationale:

By virtue of a seven-day work week with up to 20 hours of service a day and on-call availability, the team's efficiency would benefit from a touchstone person to undertake consistent team administration, data input, financial accountability, coordination of workloads (and file distribution), communication shift to shift and weekend to business week, dissemination of information, policies, decisions, and situation status. A key role of this position would be to support the administration of the Administrative Monetary Penalty System (AMPS) program and gearing it up for future expansion and service delivery. The AMPS program demands a large portion of time to properly administer the

penalty aging process along with the screening and hearing process. Currently, this role is being fulfilled by the Community Standards Leader and Community Standards Officers as time permits. A dedicated programs coordinator within the team would maximize officers' productivity, freeing up more time to respond to calls for service, positioning the team for future growth pressures, and allowing the department to expand and streamline the Municipal Law AMPS program.



Financial Impact on the 2025-2026 Budget

Operating Budget Impact

	2025 Partial-Year Impact	2026 Full-Year Impact
<u>Revenues</u>		
N/A	-	-
<u>Expenditures</u>		
Wages & Benefits	\$64,864	\$92,684
IT & Licensing Costs	3,300	3,300
	68,164	95,984
Net Operating Budget Cost/(Savings)	\$68,164	\$95,984

Capital Budget Impact

	2025 Partial-Year Impact	2026 Full-Year Impact
<u>Revenues</u>		
Capital Discretionary Reserve Fund	(\$3,100)	\$0
Total Capital Revenues	(\$3,100)	\$0
<u>Expenditures</u>		
IT Setup	\$3,100	\$0
Total Capital Expenditures	\$3,100	\$0



Capital Projects Overview

Project No. & Project Name	2025 Proposed	2026 Proposed
ADM66 Animal Control Equipment Replacement	---	6,800
Total	\$0	\$6,800

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

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, 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 interventions, including CPR and defibrillation. Other services 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 capacity of the current Prevention Division is reactive only to our requirements under the *Fire Protection and Prevention Act* (FPPA) and plans review.

Through our smoke and carbon monoxide alarm program, on-duty Firefighters perform voluntary alarm inspections and provide fire safety education to our residents.

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 focuses on vulnerable populations 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. On-duty Firefighters assist in delivering fire safety messaging and tours to residents. The division has been creative in developing new, innovative ways to promote fire safety across the municipality.

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		
	2021	2022	2023	2024	2025	2026
Fire inspections completed	348	922	790	875	875	875
# of residents contacted*	9,337	15,215	14,896	10,200	10,200	10,200
# of calls for service	2,537	2,687	2,716	2,900	3,050	3,200
Average emergency response time (min)						
Townwide	9.26	8.87	9.40	8.65	8.65	8.65
Alcona	8.69	7.73	8.30	7.75	7.75	7.75
Lefroy	7.45	7.40	7.99	7.50	7.50	7.50
Stroud	10.93	10.90	11.72	9.50	9.50	9.50
Cookstown	12.81	10.84	11.80	10:00	10:00	10:00
Big Bay Point	8.08	7.87	7.79	8.50	8.50	8.50

Note: *Fire Safety - Public Education Program



Our Operating Budget Overview

	2024 Approved Budget	Proposed Budget	2025 Year to Year \$ Change	Year to Year % Change	Proposed Budget	2026 Year to Year \$ Change	Year to Year % Change	Note
Revenues								
Permits & Other Development Fees	(\$10,807)	(\$13,095)	(\$2,288)	21.2%	(\$13,488)	(\$393)	3.0%	1
User Fees, Licences and Fines	(78,810)	(87,340)	(8,530)	10.8%	(89,660)	(2,320)	2.7%	2
External Recoveries	(288,935)	(150,954)	137,981	(47.8%)	(150,954)	-	0.0%	3
Transfer from Reserve & Reserve Funds	(109,734)	(121,490)	(11,756)	10.7%	(125,330)	(3,840)	3.2%	4
Total Revenues	(\$488,286)	(\$372,879)	\$115,407	(23.6%)	(\$379,432)	(\$6,553)	1.8%	
Expenditures								
Wages & Benefits	\$7,768,312	\$8,657,949	\$889,637	11.5%	\$8,976,974	\$319,025	3.7%	5
Materials & Supplies	595,687	855,866	260,179	43.7%	848,254	(7,612)	(0.9%)	6
Utilities	134,580	142,744	8,164	6.1%	149,102	6,358	4.5%	7
Contracted Services	155,961	160,550	4,589	2.9%	165,249	4,700	2.9%	
Rents & Financial	422	435	13	3.0%	448	13	3.0%	
Transfer to Reserve & Reserve Funds	56,870	56,870	-	0.0%	56,870	-	0.0%	
Internal Recoveries/Transfers	215,705	416,052	200,347	92.9%	439,582	23,530	5.7%	8
Total Expenditures	\$8,927,538	\$10,290,466	\$1,362,928	15.3%	\$10,636,480	\$346,014	3.4%	
Sub-Total Operating Budget	\$8,439,252	\$9,917,587	\$1,478,335	17.5%	\$10,257,048	\$339,461	3.4%	
Add: Op. Impacts from Capital	-	634	634	0.0%	38,428	37,794	5961.2%	9
Add: Change Requests	-	300,483	300,483	0.0%	510,931	210,448	70.0%	10
Total Operating Budget	\$8,439,252	\$10,218,704	\$1,779,452	21.1%	\$10,806,407	\$587,703	5.8%	

Note: Explanation of Change

- (1) Anticipated increase in burning permit revenue.
- (2) Increased revenues to reflect actuals and increase user fees for fire call-out revenues.
- (3) Reduction in external revenue due to the Joint Fire Chief Agreement with BWG ending in 2024.
- (4) Increase reflects additional funds from Building permit reserve offsetting the cost of a contract fire inspector.
- (5) The 2025 & 2026 change in wages and benefits reflects salary progressions, employment agreements, economic adjustments, and changes in benefit costs. The change also includes corrections to salary grid corrections from the last budget cycle.
- (6) Increases related to facility maintenance, vehicle maintenance, and insurance costs to reflect increasing costs. In addition, increases anticipated for clothing/PPE based on new uniform allotment in the Fire collective agreement. Lastly, increase reflects the addition of annual software fees for new Fire software.
- (7) Increased to properly reflect historical results and anticipated increases.
- (8) Projected increase for internal repairs and maintenance on ageing fleet units.
- (9) Operating impacts from various capital projects with additional fleet units being brought onboard.
- (10) Change requests reflect four change requests in total: converting a Fire Inspector from contract to full-time, and the addition of a Training Officer and Fire Inspector in 2025, and then one additional Fire Inspector being added in 2026. Details of the change requests can be found in the following pages.



Service Change Request #1

Service Level Change: 1 FTE – Fire Inspector

Proposed Start Date: January 1, 2025

Current Service Level:

1 FTE Fire Prevention Officer (IPFFA Local 3804)

1 contract Fire Inspector (IPFFA Local 3804) (3-year contract + 2-year extension expiring December 2022 + 2-year extension expiring December 2024)

Responsibilities include ensuring building compliance with and enforcement of the Ontario Fire Code for all building occupancies, completing mandatory annual vulnerable occupancy inspections and fire drills, completing plans reviews for new developments, fire investigations, and developing and implementing public education and awareness programs for residents on fire safety.

Background:

A three-year pilot project between Fire and the Community Development Standards Branch (CDSB) was approved in May 2018 to support Innisfil Fire and Rescue Service (IFRS) Fire Prevention Division's increased involvement in plans review and site inspections once a permit is obtained to construct. This full-time fire inspector is funded from building permit revenue. A memorandum to Council dated May 9, 2018, committed staff to report back to Council "as part of a future budget process should the pilot be successful" to determine whether this concept could be considered on a permanent basis.

The evaluation of the 3-year pilot program determined that 2 permanent positions in this Division would ensure effective, ongoing relationships with the building community and outside agencies. It would better position the department for future succession planning and remove the need to retrain a new staff member, should the current

Inspector find permanent, full-time work with another fire department. It was recommended in the 2021 budget process to convert the position to permanent full-time and be funded through permit revenues with no additional cost to the taxpayer. When Council did not approve the recommendation, the position was extended on another 2-year contract. An additional 2-year extension was executed for 2023-2024 with the current contract position expiring December 2024.

Business Case Rationale:

This contracted position was created in 2018 for 3 years and has already had two 2-year extensions. The length and continued extension of this position clearly reflect the position as an operational requirement to provide minimum service levels. The Innisfil Professional Firefighters' Association will no longer endorse another 2-year extension of this position.

This service level request will help Innisfil Fire & Rescue retain the talent and corporate knowledge of this position. The absence of this position would impact current service delivery levels which are already at capacity and would impact IFRS' ability to fulfil mandates of the *Fire Protection and Prevention Act*. It would delay plans reviews for new developments and decrease the number of fire inspections which would, in turn, increase the risk to public safety and liability of the Town, and further reduce the capacity to provide public education and awareness to residents.

By endorsing this service level request and adding this position as a full-time permanent staff member, IFRS will be better positioned to support the growth of the community. This aligns with the Town's Strategic Plan objectives to Grow and Serve. In the Innisfil Heights area, there are already approved high-risk commercial and industrial buildings that require plans review and fire inspections of increasing complexity. As this area continues to develop, so will the demands on the time of Fire Prevention. Growth in other areas of the community will increase inspection volumes for residential occupancies, including short-term accommodations and commercial buildings. In addition, there are already approvals for new vulnerable occupancies that, under legislation, require annual inspections and fire drills by Fire Prevention staff. Similar to the commercial and industrial developments in Innisfil Heights and throughout the town, these approved vulnerable occupancies are higher risk and more complex than those currently in the community.



The Ernst & Young (E&Y) report (Council report DSR-009-22) on the feasibility of consolidation of fire services identified capacity challenges in fire prevention and public education for the Town of Innisfil that impacted the ability to provide proactive fire inspections and awareness campaigns. E&Y recommended increasing staffing levels for fire prevention and public education to:

- Enable the Town to be compliant with proactive fire inspection guidelines as outlined in the Fire Master Plan to reduce fire-related risks, reduce insurance rates and enable building to meet the standards of Fire Underwriters.
- Implement and expand public safety education programs to address the vulnerable populations identified within the Community Risk Profile.
- Address growth-related increases to the workload of fire prevention inspectors as the Town implements an aggressive growth plan across residential, industrial, and commercial sectors.

E&Y noted that a risk of inaction of increasing staffing levels would result in a backlog of fire inspections due to an anticipated high volume of building plans examinations due to growth. Further, the lack of proactive inspections would lead to higher fire risks due to non-compliance which endangers residents and firefighters and cause high insurance premiums.



Financial Impact on the 2025-2026 Budget

Operating Budget Impact

Revenues

Building Inspection Reserve

2025 Full-Year Impact

2026 Full-Year Impact

Expenditures

Wages & Benefits

Net Operating Budget Cost/(Savings)

	(\$74,998)	(\$77,212)
	(74,998)	(77,212)
	\$149,995	\$154,424
	149,995	154,424
Net Operating Budget Cost/(Savings)	\$74,997	\$77,212



Service Change Request #2

Service Level Change: 1 FTE – Training Officer

Proposed Start Date: April 1, 2025

Current Service Level:

1 FTE Training Officer (IPFFA Local 3804)

Responsibilities include the development, implementation, and evaluation of training programs to ensure 42 full-time, 85 volunteer, and recruit firefighters meet and maintain the required performance levels to respond to fire and rescue incidents. This position also maintains comprehensive training records and assists in the preparation and delivery of classification and promotional exams.

Business Case Rationale:

Innisfil is among the fastest-growing communities in Ontario. Growth across residential, industrial and commercial sectors increases the need for ongoing training and continued updating of skills and tactics used by firefighters in responding to fire and rescue incidents.

By endorsing the addition of this position as a full-time permanent staff complement, IFRS will be better positioned to support the growth of the community. This aligns with the Town's Strategic Plan objectives to Grow and Serve. Approved high-risk commercial and industrial buildings in Innisfil Heights, and increased intensification and building heights in urban areas and Friday Harbour require training on new tactics for emergency response.

With Ontario Regulation 343/22, every municipality must ensure its firefighters are trained and certified to mandatory levels to perform the fire protection services set out by Council. This includes standardizing the training between full-time and part-time firefighters. This additional FTE would support the increased workloads due to the mandatory certification and provide additional support for Innisfil Fire & Rescue's Regional Training Center.

The Ernst & Young (E&Y) report (Council report DSR-009-22) on the feasibility of consolidation of fire services identified capacity challenges for career and volunteer firefighter training for the Town of Innisfil. E&Y recommended increasing staffing levels for firefighter training to:

- Provide dedicated focus and support for the training of volunteers.
- Ensure the continued updating of firefighting tactics and skills to meet the changing needs of the community.
- Enhance driver training and live fire training programs.

E&Y noted that a risk of inaction will result in an increased gap in skill sets and capabilities as the changing nature of growth in the community requires continuous updating of firefighting tactics and the need to acquire new skills. Further, the lack of training for volunteers may lead to attrition and inhibit the ability of volunteers to provide reliable support to full-time firefighters.

Operating Budget Impact

2026 Full-Year Impact

N/A

Wages & Benefits

Vehicle (Fuel, Insurance, Maintenance)

IT & Licensing Costs

Training & Cell Phone Costs

Uniforms

Annual Medial & Mileage

Net Operating Budget Cost/(Savings)

2026 Full-Year Impact

Development Charges - Fire

Capital Discretionary Reserve Fund

Total Capital Revenues

Vehicle

Personal Protective Equipment

IT Setup

Uniform

Radio

Total Capital Expenditures



Service Change Request #3

Service Level Change: 1 FTE – Fire Inspector

Proposed Start Date: April 1, 2025

Current Service Level:

1 FTE Fire Prevention Officer (IPFFA Local 3804)

1 contract Fire Inspector (IPFFA Local 3804) (3-year contract + 2-year extension expiring December 2022 + 2-year extension expiring December 2024)

Responsibilities include ensuring building compliance with and enforcement of the Ontario Fire Code for all building occupancies, completing mandatory annual vulnerable occupancy inspections and fire drills, completing plans reviews for new developments, fire investigations, and developing and implementing public education and awareness programs for residents on fire safety.

Business Case Rationale:

Innisfil is among the fastest-growing communities in Ontario. Growth across residential, industrial and commercial sectors increases the need for Fire Prevention staff to complete plans review for new developments, conduct fire inspections, and provide fire safety public education and awareness programming. The addition of 1 FTE Fire Inspector will assist IFRS in fulfilling the *Fire Protection and Prevention Act* and address the community's increased risk profile.

Current service demands exceed our current capacity and impact IFRS's ability to fulfill the *Fire Protection and Prevention Act*. The absence of this position would delay plans reviews for new developments and decrease the number of fire inspections which would, in turn, increase the risk to public safety and liability of the Town, and further reduce the capacity to provide public education and awareness to residents.

Current staffing level demands only allow staff to be reactive in providing inspection and education services. By endorsing the addition of this position as a full-time permanent staff complement, IFRS will be better positioned to continue to support the growth of the community. This aligns with the Town's Strategic Plan objectives to Grow and Serve. In the Innisfil Heights area, there are already approved high risk commercial and industrial buildings that require plans review and fire inspections of increasing complexity. As this area continues to develop, so will the demands on the time of Fire Prevention. Growth in other areas of the community will increase inspection volumes for residential occupancies, including short-term accommodations and commercial buildings. In addition, there are already approvals for new vulnerable occupancies that under legislation require annual inspections and fire drills by Fire Prevention staff. Similar to the commercial and industrial developments in Innisfil Heights and throughout the town, these approved vulnerable occupancies are a higher risk and more complex than those currently in the community.

The Ernst & Young (E&Y) report (Council report DSR-009-22) on the feasibility of a consolidation of fire services identified capacity challenges in fire prevention and public education for the Town of Innisfil that impacted the ability to provide proactive fire inspections and awareness campaigns. E&Y recommended increasing staffing levels for fire prevention and public education to:

- Enable the Town to be compliant with proactive fire inspection guidelines as outlined in the Fire Master Plan to reduce fire-related risks, reduce insurance rates and enable building to meet the standards of Fire Underwriters.
- Implement and expand public safety education programs to address the vulnerable populations identified within the Community Risk Profile.
- Address growth-related increases to the workload of fire prevention inspectors as the Town implements an aggressive growth plan across residential, industrial, and commercial sectors.

E&Y noted that a risk of inaction of increasing staffing levels would result in a backlog of fire inspections due to an anticipated high volume of building plans examinations due to growth. Further, the lack of proactive inspections would lead to higher fire risks due to non-compliance which endangers residents and firefighters and cause high insurance premiums.

Operating Budget Impact

Capital Budget Impact

70 of 270



Service Change Request #4

Service Level Change: 1 FTE – Fire Inspector

Proposed Start Date: January 1, 2026

Current Service Level:

1 FTE Fire Prevention Officer (IPFFA Local 3804)

1 contract Fire Inspector (IPFFA Local 3804) (3-year contract + 2-year extension expiring December 2022 + 2-year extension expiring December 2024)

Responsibilities include ensuring building compliance with and enforcement of the Ontario Fire Code for all building occupancies, completing mandatory annual vulnerable occupancy inspections and fire drills, completing plans reviews for new developments, fire investigations, and developing and implementing public education and awareness programs for residents on fire safety.

Business Case Rationale:

Innisfil is among the fastest-growing communities in Ontario. Growth across residential, industrial and commercial sectors increases the need for Fire Prevention staff to complete plans review for new developments, conduct fire inspections, and provide fire safety public education and awareness programming. The addition of 1 FTE Fire Inspector will assist IFRS in fulfilling the *Fire Protection and Prevention Act* and address the community's increased risk profile.

Current service demands exceed our current capacity and impact IFRS's ability to fulfill the *Fire Protection and Prevention Act*. The absence of this position would delay plans reviews for new developments and decrease the number of fire inspections which would, in turn, increase the risk to public safety and liability of the Town, and further reduce the capacity to provide public education and awareness to residents.

Current staffing level demands only allow staff to be reactive in providing inspection and education services. By endorsing the addition of this position as a full-time permanent staff complement, IFRS will be better positioned to continue to support the growth of the community. This aligns with the Town's Strategic Plan objectives to Grow and Serve. In the Innisfil Heights area, there are already approved high risk commercial and industrial buildings that require plans review and fire inspections of increasing complexity. As this area continues to develop, so will the demands on the time of Fire Prevention. Growth in other areas of the community will increase inspection volumes for residential occupancies, including short-term accommodations and commercial buildings. In addition, there are already approvals for new vulnerable occupancies that under legislation require annual inspections and fire drills by Fire Prevention staff. Similar to the commercial and industrial developments in Innisfil Heights and throughout the town, these approved vulnerable occupancies are a higher risk and more complex than those currently in the community.

The Ernst & Young (E&Y) report (Council report DSR-009-22) on the feasibility of a consolidation of fire services identified capacity challenges in fire prevention and public education for the Town of Innisfil that impacted the ability to provide proactive fire inspections and awareness campaigns. E&Y recommended increasing staffing levels for fire prevention and public education to:

- Enable the Town to be compliant with proactive fire inspection guidelines as outlined in the Fire Master Plan to reduce fire-related risks, reduce insurance rates and enable building to meet the standards of Fire Underwriters.
- Implement and expand public safety education programs to address the vulnerable populations identified within the Community Risk Profile.
- Address growth-related increases to the workload of fire prevention inspectors as the Town implements an aggressive growth plan across residential, industrial, and commercial sectors.

E&Y noted that a risk of inaction of increasing staffing levels would result in a backlog of fire inspections due to an anticipated high volume of building plans examinations due to growth. Further, the lack of proactive inspections would lead to higher fire risks due to non-compliance which endangers residents and firefighters and cause high insurance premiums.



Financial Impact on the 2025-2026 Budget

Operating Budget Impact

Revenues

N/A

Expenditures

Wages & Benefits

Vehicle (Fuel, Insurance, Maintenance)

IT & Licensing Costs

Training

2025 Full-Year Impact

2026 Full-Year Impact

Net Operating Budget Cost/(Savings)

Capital Budget Impact

Revenues

Development Charges - Fire

Capital Discretionary Reserve Fund

Total Capital Revenues

Expenditures

Vehicle

Personal Protective Equipment

IT Setup

Radio and Uniform

Total Capital Expenditures

2025 Full-Year Impact

2026 Full-Year Impact

\$0

(\$82,092)

-

(5,878)

\$0

(\$87,970)

\$0

\$66,675

-

9,925

-

5,878

-

5,491

\$0

\$87,970



Capital Projects Overview

Project No. & Project Name	2025 Proposed	2026 Proposed
FAC36 Fire Stations - Capital Renewal Program	200,238	181,673
FAC37 Replacement of Station 1 flat roof	135,000	---
FIRE2 Firefighter Bunker Gear	119,181	125,140
FIRE56 Self Contained Breathing Apparatus	925,470	---
FIRE58 Fire Station #6 - Innisfil Heights	6,000,000	23,050,000
FIRE64 Replacement Extrication Equipment	621,500	---
FIRE76 Fire Station - Furniture and Fixtures Renewal	14,000	8,000
FIRE77 Fire Equipment Renewal	15,000	15,000
FIRE78 Fire Communications - Radio Tower Linking	34,000	---
FIRE79 Replace Trailer Unit 12-152	19,000	---
FIRE80 Addition of Bunker Gear Dryer	15,000	---
FLT292 Replacement Fire Prevention Vehicle Unit 16-170	---	120,000
FLT340 Addition of Pumper/Rescue Truck - Station #6	2,176,400	---
FLT341 Addition of Tanker Truck - Station #6	923,060	---
FLT342 Addition of Utility Vehicle - Station #6	141,500	---
FLT384 Replacement Fire Car 1 Unit #17-186	109,000	---
FLT400 Addition of Aerial Truck - Station #6	3,200,210	---
FLT401 Replacement of Fire Airboat Unit 98-161	450,000	---

Fire Protection

Project No. & Project Name	2025 Proposed	2026 Proposed
FLT424 Addition of UTV Trailer	6,300	---
Sub-Total Fire Protection	\$15,104,859	\$23,499,813
Add: Change Requests	207,022	82,091
Total Fire Protection	\$15,311,881	\$23,581,904

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 share of the annual operating budget is set through a formula 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

	2024 Approved Budget	Proposed Budget	2025 Year to Year \$ Change	Year to Year % Change	Proposed Budget	2026 Year to Year \$ Change	Year to Year % Change	Note
Revenues								
Other	(\$39,344)	(\$66,276)	(\$26,932)	68.5%	(\$66,587)	(\$311)	0.5%	1
Transfer from Reserve & Reserve Funds	(576,674)	(637,003)	(60,329)	10.5%	(391,752)	245,251	(38.5%)	2
Total Revenues	(\$616,018)	(\$703,279)	(\$87,261)	14.2%	(\$458,339)	\$244,940	(34.8%)	
Expenditures								
Conservation Authorities, Local Boards & Grants	\$14,168,388	\$15,233,235	\$1,064,847	7.5%	\$16,103,589	\$870,354	5.7%	3
Total Expenditures	\$14,168,388	\$15,233,235	\$1,064,847	7.5%	\$16,103,589	\$870,354	5.7%	
Total Operating Budget	\$13,552,370	\$14,529,956	\$977,586	7.2%	\$15,645,250	\$1,115,294	7.7%	

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



2025-2026 Budget

Building Permit and Inspection Services

Service Business Plan

Executive Sponsor: Director of Planning and Growth

Service Lead: Chief Building Official



Our Services

As part of the Community Development and Standards Branch (CDSB), the Building team helps facilitate the safe construction of structures and on-site sewage systems by providing building science and construction regulatory information.

Ensuring Compliant Construction – 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 within the designated areas are identified and repaired in compliance with the Ontario Building Code.



Measuring Work & Performance

Performance Measure	Actual			Projected		
	2021	2022	2023	2024	2025	2026
Building Permit and Inspection						
Gross floor area constructed (sq. ft.)	2,583,102	1,245,190	1,543,743	2,242,427	2,267,447	2,814,761
Construction value (\$000s)	307,393	292,321	290,090	471,708	476,971	592,102
ICI* area added (sq. ft.)	158,025	108,489	144,073	182,962	185,004	229,600
Registered Second Dwelling Units	20	26	27	35	50	60
Building permits issued	1,270	741	751	1,210	1,223	1,518
Inspections undertaken	7,679	10,400	11,926	13,825	13,979	17,353
Residential permits issued	1,178	687	680	1,101	1,113	1,382
Residential occupancies granted	206	340	412	294	258	430
Residential units created	690	490	430	717	725	900
Septic Re-Inspection						
Septic inspections conducted**	499	694	449	440	375	375

Note: * ICI = Industrial, Commercial and Institutional Uses

** Approx. 2,200 properties within designated areas (phases), re-inspected every 5 years



Our Operating Budget Overview

	2024 Approved Budget	Proposed Budget	2025 Year to Year \$ Change	Year to Year % Change	Proposed Budget	2026 Year to Year \$ Change	Year to Year % Change	Note
Revenues								
Permits & Other Development Fees	(\$2,966,330)	(\$3,045,330)	(\$79,000)	2.7%	(\$3,192,330)	(\$147,000)	4.8%	1
User Fees, Licences and Fines	(196,650)	(196,650)	-	0.0%	(196,650)	-	0.0%	
Transfer from Reserve & Reserve Funds	(169,569)	(285,128)	(115,559)	68.1%	(262,091)	23,037	(8.1%)	2
Total Revenues	(\$3,332,549)	(\$3,527,108)	(\$194,559)	5.8%	(\$3,651,071)	(\$123,963)	3.5%	
Expenditures								
Wages & Benefits	\$2,131,087	\$2,338,660	\$207,573	9.7%	\$2,453,748	\$115,088	4.9%	3
Materials & Supplies	205,025	139,213	(65,812)	(32.1%)	136,288	(2,925)	(2.1%)	4
Utilities	9,125	9,125	-	0.0%	9,125	-	0.0%	
Contracted Services	55,000	55,000	-	0.0%	65,000	10,000	18.2%	5
Rents & Financial	8,800	8,800	-	0.0%	8,800	-	0.0%	
Transfer to Reserve & Reserve Funds	34,932	-	(34,932)	(100.0%)	-	-	0.0%	2
Internal Recoveries/Transfers	888,580	976,309	87,730	9.9%	978,109	1,800	0.2%	
Total Expenditures	\$3,332,549	\$3,527,108	\$194,559	5.8%	\$3,651,071	\$123,963	3.5%	
Sub-Total Operating Budget	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%	
Add: Op. Impacts from Capital	-	-	-	0.0%	-	-	0.0%	6
Add: Change Requests	-	-	-	0.0%	-	-	0.0%	7
Total Operating Budget	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%	

Note: Explanation of Change

- (1) Anticipated increase in building permit activity in 2025 & 2026.
- (2) 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.
- (3) The 2025 & 2026 change in wages and benefits reflects salary progressions, employment agreements, economic adjustments, and changes in benefit costs.
- (4) Reflects reallocating Cloudpermit costs from Materials & Supplies to Internal Recoveries. This is partially offset by increases in education/development and conferences/seminars.
- (5) Anticipated increase in consulting costs for ongoing Orbit works.
- (6) Operating impacts from FLT422 for an additional fleet unit being brought onboard, which are offset by transfers from the inspection reserve.
- (7) Change request reflects the addition of a Plans Examiner/Building Process Specialist, however this position would be funded from the inspection reserve and therefore the net impact to the budget is \$0. Details of the change request can be found in the following pages.



Service Change Request

Service Level Change: 1 FTE – Plans Examiner/Building Process Specialist

Proposed Start Date: April 1, 2025

Current Service Level:

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

Business Case Rationale:

A Plans Examiner/Building Process Specialist is required to fulfil the statutory requirements of reviewing and issuing building permits within prescribed provincial regulatory timeframes. This request is being initiated due to the increase in new residential development, which is expected to continue over the next two years (based on the Development Charges Background Study). There are also more increasingly complex building projects proposed within the Town of Innisfil.

The Plans Examiner/Building Process Specialist is the primary “CDSB – Building” technical representative for applicants of new Building Permits, Site Plan reviews, variances applications, and shoreline permit comments. The position's role is to review proposals and consult with applicants and Town departments regarding Ontario Building Code matters or standards that may apply to the proposed building project. This specialist regularly consults with Building Inspectors and other Town departments such as Planning, Engineering and Fire Services as well as provincial agencies and authorities on Building Code matters. The position requires a superior understanding of the Ontario Building Code in addition to a good knowledge of provincial regulations such as the Fire Code, Planning Act, and numerous provincial acts or standards. Extensive training and experience are essential for this position from a risk management perspective. This role regularly consults, briefs, and assists in developing and maintaining department policies and procedures to limit liability and maintain consistency in interpretation.

From the BMA Management Consulting Inc – Fee Study Report (staff report DSR-174-23 – Re: Policies and Procedures

“Given the complexity of the Building Code and the significant changes that have occurred over the past 5+ years, this is an area that merits further attention from a risk and liability perspective.”

A Plans Examiner/Building Process Specialist is the key “risk manager” before a building permit is issued. By completing a comprehensive review, this position mitigates liability and ensures projects are built to protect the public's health, safety, and welfare by reducing potential hazards and maintaining or enhancing accessibility and environmental principles. *Potential code-related issues found in the review process are easier to correct than if discovered after construction starts.*

CDSB – Building has operated with 3 Plans Examiners since 2014. Currently, one examiner primarily focuses on larger projects and Site Plan application reviews on a full-time basis. Utilizing an external Registered Code Agency (or RCA/Consultant) has provided some relief and expertise due to permit volume. Unfortunately, outsourcing does not necessarily result in quicker permit reviews as the agencies are typically responsible for multiple projects and are involved with other municipalities. RCA may not be fully aware of all municipal policies or standards and still requires expertise from the Plans Examiner to mitigate potential risks. Thus, a greater internal resiliency needs reinforcement with the additional Plans Examiner as workload and proposed building project complexity increase.

From the BMA Management Consulting Inc – Fee Study Report (staff report DSR-174-23 – Re: Policies and Procedures

“Once Orbit (Go station from Barrie to Toronto) commences, it is anticipated that the Town will experience increases in high rise and multi-unit development, the Town will consider the need for specialist and additional resources to ensure it maintains service standards.”

Due to the increase in more complex building projects within the Town of Innisfil (such as Industrial, Commercial, and Institutional [ICI], Mixed Use and Multi-Residential projects), time dedicated to code reviews (plans examination or site plan reviews) takes significantly longer than small residential projects. Larger projects often take weeks or months of review versus the days needed for smaller residential projects. Most ICI and Multi-Residential/Mixed Use projects involve consultation on site plan review before applying for any building permits.

Based on current site plan applications already in review, the combination of larger and more complex projects is increasing. The forecast of continued volume within low-rise residential projections warrants an additional Plans Examiner/Building Permit Process Specialist to be considered during this budget cycle.



Financial Impact on the 2025-2026 Budget

Operating Budget Impact

Revenues

Building Permit Fees

2025 Partial-Year Impact

2026 Full-Year Impact

Expenditures

Wages & Benefits

IT & Licensing Costs

Memberships

Net Operating Budget Cost/(Savings)

(\$0)

(\$0)

Capital Budget Impact

Revenues

Building Inspection Stabilization Reserve Fund

Total Capital Revenues

2025 Partial-Year Impact

2026 Full-Year Impact

Expenditures

IT Setup

Total Capital Expenditures

(\$3,100)

\$0

(\$3,100)

\$0

\$3,100

\$0

\$3,100

\$0

Economic Development

Service Business Plan

Executive Sponsor: Director of Planning and Growth

Service Lead: Manager of Economic Development



Our Services

The Economic Development team supports the economic growth of the community. The Town of Innisfil needs to create an additional 20,290 jobs by 2051 to build a thriving community (Draft MCR Numbers). Guided by the Economic Development Strategic Plan, the Economic Development team works directly with local businesses and entrepreneurs on initiatives related to business retention, commercial and industrial development, investment attraction, marketing and promotions, and workforce development with the goal of supporting innovation, business creation and economic diversification.

Strategic Goals include:

1. Focus on an investment-ready Innisfil
2. Support for an innovation-enabled economy
3. Further a cohesive community by leveraging tourism and culture
4. Enhance community amenities and assets
5. Foster a best-in-class economic development office



Measuring Work & Performance

Performance Measure	Actual			Projected		
	2021*	2022	2023	2024	2025	2026
Branding and Events						
Total EcDev brand reach**	---	14,605	355,308	375,000	375,000	375,000
# of events hosted, co-hosted or sponsored	---	8	16	12	12	12
# attendees at events hosted/co-hosted or sponsored	---	263	660	650	650	650
Business Development and Support						
# new business and investment leads	---	83	122	130	140	140
# of businesses supported	---	58	115	200	250	250
# hours of mentorship support	---	563	401	400	400	400
# jobs supported through DMZ Innisfil	---	258	285	275	275	275
# new jobs created in supported businesses through DMZ Innisfil	---	45	118	75	75	75

Note: *Metrics were reviewed and developed in 2022 to align with our Economic Development Strategic Plan

**Combination of social media engagement, marketing emails, and website visits



Our Operating Budget Overview

	2024 Approved Budget	Proposed Budget	2025 Year to Year \$ Change	Year to Year % Change	Proposed Budget	2026 Year to Year \$ Change	Year to Year % Change	Note
Revenues								
Other	(\$18,750)	(\$73,750)	(\$55,000)	293.3%	(\$15,000)	\$58,750	(79.7%)	1
Transfer from Reserve & Reserve Funds	(100,000)	-	100,000	(100.0%)	(84,586)	(84,586)	0.0%	2
External Recoveries	-	(\$2,500)	(\$2,500)	0.0%	(\$2,500)	-	0.0%	3
Total Revenues	(\$118,750)	(\$76,250)	\$42,500	(35.8%)	(\$102,086)	(\$25,836)	33.9%	
Expenditures								
Wages & Benefits	\$636,823	\$851,313	\$214,490	33.7%	\$881,510	\$30,198	3.5%	4
Materials & Supplies	313,800	332,027	18,227	5.8%	333,027	1,000	0.3%	5
Utilities	4,836	6,000	1,164	24.1%	6,000	-	0.0%	
Contracted Services	360,000	268,000	(92,000)	(25.6%)	268,000	-	0.0%	6
Rents & Financial	62,000	73,000	11,000	17.7%	73,000	-	0.0%	7
Internal Recoveries/Transfers	23,002	25,700	2,698	11.7%	26,300	600	2.3%	8
Total Expenditures	\$1,400,461	\$1,556,039	\$155,578	11.1%	\$1,587,837	\$31,798	2.0%	
Sub-Total Operating Budget	\$1,281,711	\$1,479,789	\$198,078	15.5%	\$1,485,751	\$5,962	0.4%	
Add: Change Requests	-	17,145	17,145	0.0%	16,661	(484)	(2.8%)	9
Total Operating Budget	\$1,281,711	\$1,496,934	\$215,223	16.8%	\$1,502,412	\$5,478	0.4%	

Note: Explanation of Change

- (1) Increase in grant money secured for 2025 and Q1 of 2026 through the Rural Economic Development (RED) Program.
- (2) Transfer of funds from the Alternative Revenue Source (ARS) reserve removed after use in 2024. Additional funding added in 2026 to fund contract staff to continue implementing strategic initiatives identified through the Economic Development Strategic Plan.
- (3) Anticipated project sponsorship revenues.
- (4) The 2025 & 2026 change in wages and benefits reflects salary progressions, employment agreements, economic adjustments, and changes in benefit costs. The change also reflects an increase in contract dollars to reflect the current staffing complement for DMZ coordinator, admin support, and an economic development champion to deliver the initiatives outlined in the RED grant application.
- (5) Increased materials and supplies anticipated as a result of new initiatives brought on board from the Economic Development Strategy and spending related to grant initiatives.
- (6) Decrease resulting from re-negotiated DMZ contract.
- (7) Decrease reflects increase in signed lease agreement.
- (8) Increase in director recoveries.
- (9) Change request reflects converting the DMZ Program Coordinator from contract to full-time. Details of the change request can be found in the following pages.



Service Change Request

Service Level Change: 1 FTE – DMZ Project Coordinator

Proposed Start Date: January 1, 2025

Current Service Level:

1 Contract DMZ Project Coordinator

The DMZ Project Coordinator is currently responsible for DMZ Innisfil-related programming and events. This position is currently a contract role and has been a contract role since 2022. The benefits of this position have been seen in the success of the DMZ Innisfil program, and therefore staff are proposing converting this position to a permanent FTE.

Business Case Rationale:

Since the inception of the DMZ Innisfil program, this role has been instrumental in developing programs and events, onboarding and due diligence processes, and coaching and mentoring local entrepreneurs. This role requires a unique skill set, balancing an understanding of entrepreneurial principles and municipal economic development objectives. The coordinator works closely with partners at Toronto Metropolitan University as a liaison between program partners and to continue to generate leads for the Town of Innisfil. Originally retained as a contract role, this contract has been extended on multiple occasions, however, this presents several challenges as it relates to long-term planning and risks related to staff retention.

In early 2023, the Economic Development department pivoted the DMZ Innisfil program to reduce the cost-per-participant, increase return on investment, and increase the volume of entrepreneurs served through this program. As of mid-2024, the team had increased the onboarding of new entrepreneurs by 140%, increased the proportion of local entrepreneurs to 100% of participants, added a new workshop series which served more than 450 attendees,

and implemented enhanced marketing which increased website visitation by 200%. The Town now supports approximately 80 active current and alumni members.

In order to sustain this level of service, a DMZ Project Coordinator is required to continue managing the DMZ office space in Stroud, provide coaching and direction to participants, and deliver the DMZ All Access events programming. If this role is not approved, service delivery through the DMZ Innisfil program will be reduced and it is anticipated that engagement and impact will fall to pre-2023 levels.

PROPOSED





Financial Impact on the 2025-2026 Budget

Operating Budget Impact

Revenues

N/A

Expenditures

Wages & Benefits

Contract Wages & Benefits

IT & Licensing Costs

2025 Full-Year Impact

2026 Full-Year Impact

	-	-
Wages & Benefits	\$124,617	\$127,102
Contract Wages & Benefits	(110,772)	(113,741)
IT & Licensing Costs	3,300	3,300
	17,145	16,661
Net Operating Budget Cost/(Savings)	\$17,145	\$16,661

Capital Budget Impact

Revenues

Capital Discretionary Reserve Fund

Total Capital Revenues

2025 Full-Year Impact

2026 Full-Year Impact

Capital Discretionary Reserve Fund	(\$3,100)	\$0
Total Capital Revenues	(\$3,100)	\$0
Expenditures		
IT Setup	\$3,100	\$0
Total Capital Expenditures	\$3,100	\$0



Capital Projects Overview

Project No. & Project Name	2025 Proposed	2026 Proposed
ADM56 Asset Mapping Study	45,000	---
ADM57 Hotel Tourism Feasibility Study	---	40,000
ADM58 Tourism & Culture Logo and Brand	75,000	---
ADM59 Economic Impact & Sector Analysis for Innisfil Heights	75,000	---
ADM60 Develop & Implement a Community Improvement Plan	85,000	---
ADM61 Implementation of Wayfinding Infrastructure	---	75,000
ADM64 DMZ Innisfil Signage	20,000	---
Total	\$300,000	\$115,000

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

Engineering Services

Service Business Plan

Executive Sponsor: Director of Planning and Growth

Service Lead(s): Managers of Capital and Development Engineering



Our Services

The Engineering team supports new neighbourhoods and enhances our existing ones. We believe in the principles of placemaking—connecting people physically and emotionally to places in their community. We deliver new developments and safe buildings, undertake master planning and projects that accommodate growth, promote sustainability, and lay the foundation for future infrastructure, buildings, and other public structures. Included in our services is the completion of master plans, ensuring compliant construction and managing construction.

We work collaboratively with stakeholders to design, construct and maintain 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 it safely functioning. In some cases, the construction is completed 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		
	2021	2022	2023	2024	2025	2026
Residential lots/units serviced	448	147	266	650	700	700
# of subdivision assumptions	0	0	1	14	6	5
New parks constructed	0	1	1	3	2	3
Kilometres of trails constructed	0	2.4	0.85	0	2.91	0
Lane kilometres of road rehabilitated	23.9	6.1	29.7	41.3	33.8	15.3
Kilometres of sidewalk improved	1.08	1.57	1.21	1.06	1.17	0



Our Operating Budget Overview

	2024 Approved Budget	Proposed Budget	2025 Year to Year \$ Change	Year to Year % Change	Proposed Budget	2026 Year to Year \$ Change	Year to Year % Change	Note
Revenues								
User Fees, Licences and Fines	(\$7,220)	(\$12,780)	(\$5,560)	77.0%	(\$12,780)	\$0	0.0%	1
External Recoveries	(2,194,499)	(2,145,400)	49,099	(2.2%)	(2,233,800)	(88,400)	4.1%	2
Total Revenues	(\$2,201,719)	(\$2,158,180)	\$43,539	(2.0%)	(\$2,246,580)	(\$88,400)	4.1%	
Expenditures								
Wages & Benefits	\$2,907,198	\$3,174,063	\$266,865	9.2%	\$3,295,423	\$121,361	3.8%	3
Materials & Supplies	102,771	87,464	(15,307)	(14.9%)	93,141	5,677	6.5%	4
Utilities	12,158	14,173	2,015	16.6%	14,982	809	5.7%	
Contracted Services	513,000	516,581	3,581	0.7%	518,665	2,084	0.4%	
Internal Recoveries/Transfers	(1,171,469)	(958,584)	212,885	(18.2%)	(980,952)	(22,368)	2.3%	5
Total Expenditures	\$2,363,658	\$2,833,697	\$470,039	19.9%	\$2,941,259	\$107,563	3.8%	
Sub-Total Operating Budget	\$161,939	\$675,517	\$513,578	317.1%	\$694,679	\$19,163	2.8%	
Add: Change Requests	-	20,017	20,017	0.0%	17,931	(2,086)	(10.4%)	6
Total Operating Budget	\$161,939	\$695,534	\$533,595	329.5%	\$712,610	\$17,077	2.5%	

Note: Explanation of Change

- (1) Projected increase in engineering application fees and site alteration fees.
- (2) Reduction in external revenues to align anticipated revenues with historical trends.
- (3) The 2025 & 2026 change in wages and benefits reflects salary progressions, employment agreements, economic adjustments, and changes in benefit costs.

- (4)** Adjustments to various materials & supplies line items (eg. education, conferences, office supplies, purchased services) to reflect historical spending.
- (5)** Reduction to internal recoveries from capital projects to align with historical trends.
- (6)** Change request reflects converting a Development Project Manager from contract to full-time. Details of the change request can be found in the following pages.

PROPOSED





Service Change Request

Service Level Change: 1 FTE – Development Project Manager

Proposed Start Date: January 1, 2025

Current Service Level:

8.5 FTEs, 3 Contracts

- 1 Manager of Development Engineering FTE
- 2 Development Engineers FTE
- 1 Development Project Manager FTE
- 1 Development Engineering Peer Reviewer FTE
- 1 Development Engineering Associate FTE
- 1 Senior Engineering Technologist FTE
- 1 Engineering Technologist FTE
- 0.5 Senior Administrative Assistant FTE
- 1 Co-Op Student Contact (three 4-month terms per annum)
- 1 Development Engineer Contract
- 1 Development Project Manager Contract (1.5 of 2 years remaining)

Business Case Rationale:

This contract position was created in 2019 to streamline the design review process for development applications. The contract position was continually extended until the end of 2022 when it became vacant. The position was re-posted in 2024 due to an increase in development applications and the need for a dedicated project manager to oversee the design review process. The expected growth of the Town and continual increase in development applications

clearly reflect the position as an operational requirement to provide minimum service levels. This aligns with the Town's Strategic Plan objectives to plan for and manage Growth.

Over the past 10 years, the Development Engineering team has only had one full-time project manager. This full-time position has been responsible for overseeing the construction of development projects. The conversion of the Development Project Manager Contract position to full-time to oversee and expedite design approvals for development projects would complement the existing construction-focused full-time position.

Recruitment and retention of project management and technical engineering expertise in-house allows our engineering team to efficiently and effectively provide enhanced engineering services such as planning and scheduling of review timelines of technical reviews, while maintaining a high level of service. This aligns with our approach of internalizing engineering works and minimizing external consulting services to create stability and develop and retain institutional knowledge as the Town evolves and grows. Hiring additional internal staff has provided significant financial savings to the development community and Innisfil taxpayers and streamlined opportunities to find efficiencies and provide increased customer service and engagement to all stakeholders. It also provides an environment of little to no staff turnover and the ability to begin succession planning in the service area.

Further, recruitment in the engineering sector has become increasingly challenging because of a shortage of highly competent and experienced labour force, and the inability to compete with other municipalities that have full-time opportunities that provide increased job security.

Should this position not be approved, development projects may face significant delays in obtaining engineering approvals or the level of service provided for each development application will have to be decreased to manage the workload within the existing team resources. This will have a long-term effect on the ability and affordability for the Town to manage development and growth in the community.



Financial Impact on the 2025-2026 Budget

Operating Budget Impact	2025 Full-Year Impact	2026 Full-Year Impact
<u>Revenues</u>		
N/A	-	-
<u>Expenditures</u>		
Wages & Benefits	\$159,776	\$162,970
Contract Wages & Benefits	(139,759)	(145,039)
	20,017	17,931
Net Operating Budget Cost/(Savings)	\$20,017	\$17,931



Capital Projects Overview

Project No. & Project Name	2025 Proposed	2026 Proposed
ENG34 Engineering Standards Update	21,775	22,863
ENG64 "Work on Private Property" Policy	11,770	---
FAC43 Stroud Innisfil Community Centre (Stroud Arena) Business Case and Site Study	61,025	---
FAC49 Morgan Russell Memorial Arena & Community Centre Business Case and Site Study	61,525	---
FAC50 Operations Building Expansion	1,950,000	---
PKS20 Annual Playground Replacement & Park Redevelopment Program	1,076,955	1,483,018
PKS141 Innisfil Recreation Centre (IRC) Sports Field Irrigation Replacement	---	954,937
PKS191 Lake Side Parks Program - Implement Parks & Recreation Master Plan Recommendations	246,656	4,078,339
PKS213 Trail Program - Implement Trails Master Plan	601,206	622,869
PKS334 Sports Complex	---	13,178,571
PKS404 New Development Parks Program	6,100,980	3,779,229
PKS415 IBP Pop-up Shops - Canisters	101,875	---
PKS429 Land Acquisition Strategy	107,000	1,179,675
RDS172 Stormwater Pond Cleanout/Retrofit Program	1,500,000	1,500,000
RDS206 6th Line - 20th Sideroad to Angus Street	2,733,649	2,733,649

Project No. & Project Name	2025 Proposed	2026 Proposed
RDS207 6th Line & 20th Sideroad - Traffic Signal/Roundabout	1,664,776	---
RDS236 Big Bay Point Road Reconstruction and Active Transportation Works	33,695,135	---
RDS266 Various Road - Drainage Improvement Program	4,266,487	2,096,310
RDS349 Road Rehabilitation Program	5,000,000	10,000,000
RDS355 Various Bridge/Culvert Rehabilitations	774,400	813,120
RDS393 Biennial OSIM Inspections for Bridges/Culverts	---	34,685
RDS412 Pedestrian Crossing Near Maple and Spooners	635,756	---
RDSOT4 Streetlight Program	182,588	191,716
SWM13 Storm Sewer Repair Program	---	547,903
SWM20 Phase 1 SWM Facility Study	456,676	---
SWM21 Stormwater Fee Study	176,550	---
SWM22 Flood-Risk Mapping and Development Policy	---	61,793
SWM23 SWM Cash-in-Lieu Study	---	123,585
SWM31 Innisfil Heights Master Drainage Study	184,575	---
SWM32 Belle Aire Beach Road Stormwater Study	---	154,482
SWM33 Watercourse/Flood Monitoring and Visual OTTHYMO model calibration	180,964	---
SWM35 Stormwater Management Monitoring Plan Development	30,765	---
Total	\$61,823,088	\$43,556,744

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, the Planning team creates new neighbourhoods and enhances 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 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		
	2021	2022	2023	2024	2025	2026
Planning Applications						
Official Plan Amendment	4	3	3	3	3	5
Rezoning	24	11	11	14	14	10
Other Applications						
Site Plan	34	33	24	30	30	30
Minor Variance	64	86	76	70	70	70
Lot Creation (Consent)	29	14	21	20	20	20
Heritage Permit	20	12	2	15	15	15
Community Planning Permit	71	43	39	45	45	50



Our Operating Budget Overview

	2024 Approved Budget	Proposed Budget	2025 Year to Year \$ Change	Year to Year % Change	Proposed Budget	2026 Year to Year \$ Change	Year to Year % Change	Note
Revenues								
Permits & Other Development Fees	(\$205,700)	(\$235,700)	(\$30,000)	14.6%	(\$235,700)	\$0	0.0%	1
User Fees, Licences and Fines	(105,750)	(155,750)	(50,000)	47.3%	(155,750)	-	0.0%	2
External Recoveries	(335,010)	(335,010)	-	0.0%	(335,010)	-	0.0%	
Total Revenues	(\$646,460)	(\$726,460)	(\$80,000)	12.4%	(\$726,460)	\$0	0.0%	
Expenditures								
Wages & Benefits	\$1,415,494	\$1,565,575	\$150,081	10.6%	\$1,640,547	\$74,973	4.8%	3
Materials & Supplies	46,154	56,654	10,500	22.7%	56,654	-	0.0%	4
Utilities	2,900	2,900	-	0.0%	2,900	-	0.0%	
Contracted Services	14,500	29,500	15,000	103.4%	29,500	-	0.0%	5
Rents & Financial	6,632	6,632	-	0.0%	6,632	-	0.0%	
Internal Recoveries/Transfers	(383,890)	(428,761)	(44,871)	11.7%	(434,261)	(5,500)	1.3%	6
Total Expenditures	\$1,101,789	\$1,232,499	\$130,710	11.9%	\$1,301,972	\$69,473	5.6%	
Sub-Total Operating Budget	\$455,329	\$506,039	\$50,710	11.1%	\$575,512	\$69,473	13.7%	
Add: Change Requests	-	155,481	155,481	0.0%	166,270	10,789	6.9%	7
Total Operating Budget	\$455,329	\$661,520	\$206,191	45.3%	\$741,782	\$80,262	12.1%	

Note: Explanation of Change

- (1) Anticipated increase in zoning amendment revenues based on historical revenues trends and adjustments in the user fees and charges by-law.
- (2) Anticipated increase in official plan amendment revenues based on historical revenues trends and adjustments in the user fees and charges by-law.
- (3) The 2025 & 2026 change in wages and benefits reflects salary progressions, employment agreements, economic adjustments, and changes in benefit costs.
- (4) Anticipated increases in professional dues and conferences/seminars reflecting economic increases.
- (5) Increase in consulting services that is recoverable through external fees.
- (6) Increases in internal recoveries such as director recoveries and a staff time allocation to Transit.
- (7) Change request reflects the addition of a Supervisor of Policy Planning. Details of the change request can be found in the following pages.



Service Change Request

Service Level Change: 1 FTE – Supervisor of Policy Planning

Proposed Start Date: January 1, 2025

Current Service Level:

- 1 Manager of Planning (FTE)
- 1 Supervisor of Development Planning (FTE)
- 1 Senior Policy Planner (FTE)
- 1 Senior Development Planner
- 1 Policy Planner (FTE)
- 1 Intermediate Planner (FTE)
- 2 Planner (FTE)
- 1 Development Coordinator (FTE)

Business Case Rationale:

The proposed role will be pivotal in overseeing the development and implementation of land use planning policies that will shape the future of Innisfil. This includes managing land use (i.e. Official Plan Reviews, Secondary Plans, Zoning / CPPS), and policy-related capital projects to accommodate the projected population increase and job creation by 2051. The necessity for this role is underscored by the need to navigate the complexities of growth, as highlighted by the County of Simcoe's Municipal Comprehensive Review and the Land Needs Assessment.

As service delivery expectations increase, it is critical that the Planning team be staffed adequately to effectively manage the increased workload and legislative requirements of Planning Act. A Supervisor of Policy Planning would proactively monitor and respond to rapidly changing legislation in land use planning. As Simcoe County's role in planning approvals changes, the Town of Innisfil will need to take on more responsibilities in land use planning. This shift requires enhanced local capacity and expertise to manage these new duties effectively. Three staff are currently

responsible for leading policy planning workflows, and managing policy planning capital projects, which has required reprioritization of project work plans.

A Supervisor position will add resources and continuity for the successful service delivery for Innisfil's expanding residential, commercial, institutional and industrial communities. It will also ensure continuous supervision and responsibility for the Policy Planning team. This will provide the ability to implement key objectives of the Town's 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 Manager of Planning, as it would include responsibilities such as supervising the Policy Planning team, coordinating growth management initiatives, undertaking public consultation, preparing supporting reports, and implementing policies of the Town.

Should this position not be approved, policy planning 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 policy planning team resources.





Financial Impact on the 2025-2026 Budget

Operating Budget Impact		2025 Full-Year Impact	2026 Full-Year Impact
<u>Revenues</u>			
N/A		-	-
<u>Expenditures</u>			
Wages & Benefits		\$152,181	\$162,970
IT & Licensing Costs		3,300	3,300
		155,481	166,270
Net Operating Budget Cost/(Savings)		\$155,481	\$166,270
Capital Budget Impact		2025 Full-Year Impact	2026 Full-Year Impact
<u>Revenues</u>			
Capital Discretionary Reserve Fund		(\$3,100)	\$0
Total Capital Revenues		(\$3,100)	\$0
<u>Expenditures</u>			
IT Setup		\$3,100	\$0
Total Capital Expenditures		\$3,100	\$0



Capital Projects Overview

Project No. & Project Name	2025 Proposed	2026 Proposed
PLN19 Zoning By-Law Update/Community Planning Permit Study	125,000	125,000
PLN20 Our Place Official Plan Update / Municipal Comprehensive Review Implementation	50,000	50,000
PLN42 Alcona Neighbourhoods Action and Implementation Plan	---	40,000
PLN62 Innisfil Heights Investment Readiness Implementation	50,000	---
PLN77 Climate Change Action Plan and Implementation	100,000	100,000
PLN82 Provincial Policy Update - Implementation	50,000	50,000
PLN101 Cloudpermit Development Application Portal	100,000	---
RDS358 GO Station Integration and Mobility Hub/Smart City Implementation	75,000	75,000
Total	\$550,000	\$440,000

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



Connection

- ◆ Citizen Requests & Services
- ◆ Communications & Community Engagement
- ◆ Council & Committee Services
- ◆ Customer Service

- ◆ Health & Wellness
- ◆ Innisfil Transit
- ◆ Library Programming & Services
- ◆ Sports & Recreational Activities



2025-2026 Budget

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 access to information. We have expanded our revenue-generating wedding ceremonies to provide visitors with a memorable event they are sure to cherish and remember.

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 per our by-laws and that access is readily available to staff.



Measuring Work & Performance

Performance Measure	Actual			Projected		
	2021	2022	2023	2024	2025	2026
Marriage ceremonies performed	46	89	146	95	100	105
Marriage licences issued	194	271	247	220	240	260
% of MFIPPA requests completed within 30 days	98%	99%	92%	100%	100%	100%



Our Operating Budget Overview

	2024 Approved Budget	Proposed Budget	2025 Year to Year \$ Change	Year to Year % Change	Proposed Budget	2026 Year to Year \$ Change	Year to Year % Change	Note
Revenues								
Permits & Other Development Fees	(\$3,750)	(\$4,300)	(\$550)	14.7%	(\$4,300)	\$0	0.0%	
User Fees, Licences and Fines	(53,675)	(74,700)	(21,025)	39.2%	(79,550)	(4,850)	6.5%	1
Transfer from Reserve & Reserve Funds	(500)	(500)	-	0.0%	(110,500)	(110,000)	22000.0%	2
Total Revenues	(\$57,925)	(\$79,500)	(\$21,575)	37.2%	(\$194,350)	(\$114,850)	144.5%	
Expenditures								
Wages & Benefits	\$482,861	\$526,408	\$43,547	9.0%	\$544,289	\$17,881	3.4%	3
Materials & Supplies	41,580	28,345	(13,235)	(31.8%)	53,845	25,500	90.0%	4
Utilities	1,193	1,300	107	9.0%	1,300	-	0.0%	
Contracted Services	9,500	13,000	3,500	36.8%	97,500	84,500	650.0%	4
Rents & Financial	1,500	2,500	1,000	66.7%	2,500	-	0.0%	
Internal Recoveries/Transfers	17,000	19,300	2,300	13.5%	19,700	400	2.1%	5
Total Expenditures	\$553,634	\$590,853	\$37,219	6.7%	\$719,134	\$128,281	21.7%	
Total Operating Budget	\$495,709	\$511,353	\$15,644	3.2%	\$524,784	\$13,431	2.6%	

Note: Explanation of Change

- (1) Increased marriage licence and ceremony revenues based on historical trends.
- (2) Transfer in 2026 represents budgeted funds pulled from the Election reserve to offset the anticipated costs of the 2026 Election.

- (3)** The 2025 & 2026 change in wages and benefits reflects salary progressions, employment agreements, economic adjustments, and changes in benefit costs.
- (4)** Decrease in 2025 reflects reallocating heritage funds from Citizen Requests & Services to Council & Committee Services. Increases for materials & supplies and contracted services in 2026 reflects anticipated costs of the 2026 Election.
- (5)** Increase in director recoveries.

PROPOSED



Communications and Community Engagement

Service Business Plan

Executive Sponsor: Chief Administrative Officer

Service Lead: Manager of Communications & Community Engagement



Our Services

The Communications & Community Engagement (CCE) team provides a variety of services to keep community members and other stakeholders informed and engaged.

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 – We support 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) – We're responsible for maintaining innisfil.ca, getinvolvedinnisfil.ca, and all social media accounts, including Facebook, X, 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 – We respond to all media inquiries to ensure the Town is represented with a consistent, professional, and compassionate voice at all times, whether it's on television, radio or print. This includes the development of speaking notes, key messages and media training.

Strategic Communications and Innovative Project Support – We play 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 the Town's Strategic Plan, Health & Wellness initiatives, and more. We also provide full consultation, implementation and follow-up support to departments, empowering staff to go above and beyond when there is an opportunity to have a conversation with the public.

Graphic Design – We produce informative, branded materials for the entire Town and its partners. 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 – 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		
	2021	2022	2023	2024	2025	2026
Work orders for creative services	854	1,500	1,500	1,500	1,500	1,500
# of media releases	60	65	95	95	95	95
# of web pages viewed	880,027	1,081,783	963,500	1,000,000	1,000,000	1,000,000
# of X followers	7,216	7,610	7,767	8,200	8,200	8,200
# of Facebook followers	7,007	8,100	8,800	9,500	10,000	10,200
# of Instagram followers	4,513	5,000	5,980	6,300	6,300	6,300
# of Get Involved Innisfil participants	4,432	5,000	4,647	5,200	5,200	5,200



Our Operating Budget Overview

	2024 Approved Budget	Proposed Budget	2025 Year to Year \$ Change	Year to Year % Change	Proposed Budget	2026 Year to Year \$ Change	Year to Year % Change	Note
Revenues								
External Recoveries	(\$3,000)	\$0	\$3,000	(100.0%)	\$0	\$0	0.0%	1
Total Revenues	(\$3,000)	\$0	\$3,000	(100.0%)	\$0	\$0	0.0%	
Expenditures								
Wages & Benefits	\$635,095	\$694,722	\$59,627	9.4%	\$728,487	\$33,765	4.9%	2
Materials & Supplies	101,710	72,410	(29,300)	(28.8%)	72,410	-	0.0%	3
Utilities	2,700	2,700	-	0.0%	2,700	-	0.0%	
Contracted Services	7,720	1,020	(6,700)	(86.8%)	1,020	-	0.0%	4
Internal Recoveries/Transfers	(1,000)	-	1,000	(100.0%)	-	-	0.0%	
Total Expenditures	\$746,225	\$770,852	\$24,627	3.3%	\$804,617	\$33,765	4.4%	
Total Operating Budget	\$743,225	\$770,852	\$27,627	3.7%	\$804,617	\$33,765	4.4%	

Note: Explanation of Change

- (1) Removal of external recoveries from InnServices.
- (2) The 2025 & 2026 change in wages and benefits reflects salary progressions, employment agreements, economic adjustments, and changes in benefit costs.
- (3) Reduction in advertising & publicity costs with media outlets closing/converting to digital outputs.
- (4) Decrease in external contracts as none are projected for 2025 and 2026.

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. We have continued to broaden how we deliver electronic meetings, providing 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		
	2021	2022	2023	2024	2025	2026
# of Council meetings held	19	16	19	19	19	19
# of hours of Council meetings*	---	28.3	37	38	38	38

Note: *Council meeting target duration is < 2hrs



Our Operating Budget Overview

	2024 Approved Budget	Proposed Budget	2025 Year to Year \$ Change	Year to Year % Change	Proposed Budget	2026 Year to Year \$ Change	Year to Year % Change	Note
Revenues								
N/A	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%	
Total Revenues	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%	
Expenditures								
Wages & Benefits	\$356,992	\$357,878	\$886	0.2%	\$366,665	\$8,787	2.5%	1
Materials & Supplies	77,655	98,478	20,823	26.8%	100,278	1,800	1.8%	2
Utilities	7,008	4,500	(2,508)	(35.8%)	4,500	-	0.0%	
Contracted Services	20,000	15,000	(5,000)	(25.0%)	15,000	-	0.0%	3
Internal Recoveries/Transfers	84,806	94,800	9,994	11.8%	101,700	6,900	7.3%	4
Total Expenditures	\$546,461	\$570,656	\$24,195	4.4%	\$588,143	\$17,487	3.1%	
Total Operating Budget	\$546,461	\$570,656	\$24,195	4.4%	\$588,143	\$17,487	3.1%	

Note: Explanation of Change

- (1) The 2025 & 2026 change in wages and benefits reflects economic adjustments and changes in benefit costs for Council members. Note the Council positions are not reflected in Appendix A.
- (2) Increase reflects reallocating heritage funds from Citizen Requests & Services to Council & Committee Services. In addition, anticipated increases for conferences/seminars and professional dues/memberships.
- (3) Reduction in consulting based on historical trends.
- (4) Increase in internal charges related to Council's share of the Executive Business Partner and Chief of Staff positions.



Capital Projects Overview

Project No. & Project Name	2025 Proposed	2026 Proposed
ADM37 Council Strategic Initiatives	25,000	25,000
Total	\$25,000	\$25,000

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

PROPOSED



Health & Wellness

Service Business Plan

Executive Sponsor: Director of People & Talent

Service Lead: Health and Wellness Leader

Our Services

The Health & Wellness team supports a healthy, active and safe community. We collaboratively work across Town departments and with community partners to ensure the community knows about and can access local programs, services, and events that promote physical, social, and mental well-being. The [Town's Community Health & Wellness Strategy](#) is the roadmap for creating health and wellness opportunities for Innisfil residents.

Safe and Strong Communities - We lead the *Building Safer Communities* project, a multi-year (2023-2026) crime and violence prevention initiative funded by the Government of Canada to proactively build a safer community by addressing the underlying social conditions that give rise to crime and supporting our children, youth, and young adults to thrive. It includes collaborative initiatives such as Teen Nights and other programs and activities for youth, public education to increase community awareness of opportunities related to community safety, scaling up the Mobile Youth Centre and the Speak Your Mind Youth Summit, and family education and relationship-building.

This team works with community partners and neighbouring municipalities to coordinate the rollout of 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).

Community Food Programs – We work with internal and community partners to connect the community to high-quality, equitable food programs for all ages. Residents are interested in in-person programs, which we prioritize delivering. Food and nutrition programming in the Horodynsky Community Kitchen focuses on providing participants with food skills and strengthening community togetherness, belonging, and well-being.

The Troy Scott Community Fridges are a neighbours helping neighbours initiative to increase access to nutritious food for all Innisfil residents. Businesses, organizations and individuals across the community donate food daily. This team manages all three fridge locations, from coordinating donations and volunteers to assist with fridge caretaking to planning and facilitating programs that prepare meals for the fridges.

Workplace Wellness – We collaborate on the Town's work to support staff's physical and mental health and well-being through organizational policies, resources, and management practices. This work is proactive and enables the Town to help staff continue providing great service to the community.

Community Partnerships – Maintaining and expanding partnerships with community organizations and agencies enables us to build on existing community assets and increase our capacity to ensure that people of all ages and abilities, including youth and seniors, can thrive in Innisfil. Staff are active members of the Barrie and Area Ontario Health Team, local physician recruitment committees, the Simcoe County Poverty Reduction Task Group, the Food Skills Education Working Table supporting the Simcoe Council Food Council, and others.





Measuring Work & Performance

Performance Measure	Actual			Projected		
	2021	2022	2023	2024	2025	2026
# of H&W programs offered	44	76	57	170*	145*	85
# of registered participants	363	771	600	1,670*	1,330*	700
% of satisfied program participants	---	100%	90%	85%	85%	85%
Utilization rate for registered programs**	---	92%	89%	85%	85%	85%

Note: *Increase in programs offered and registered participants are due to new initiatives under the Building Safer Communities project, funded by the Government of Canada from 2022 to March 31, 2026.

**Measures the level of participation relative to program capacity



Our Operating Budget Overview

	2024 Approved Budget	Proposed Budget	2025 Year to Year \$ Change	Year to Year % Change	Proposed Budget	2026 Year to Year \$ Change	Year to Year % Change	Note
Revenues								
Other	\$0	(\$234,710)	(\$234,710)	0.0%	(\$10,000)	\$224,710	(95.7%)	1
Total Revenues	\$0	(\$234,710)	(\$234,710)	0.0%	(\$10,000)	\$224,710	(95.7%)	
Expenditures								
Wages & Benefits	\$197,336	\$418,695	\$221,359	112.2%	\$265,878	(\$152,816)	(36.5%)	2
Materials & Supplies	60,950	100,845	39,895	65.5%	80,151	(20,694)	(20.5%)	3
Utilities	1,500	1,980	480	32.0%	1,500	(480)	(24.2%)	
Contracted Services	-	1,050	1,050	0.0%	-	(1,050)	(100.0%)	
Conservation Authorities, Local Boards & Grants	-	17,000	17,000	0.0%	17,000	-	0.0%	4
Internal Recoveries/Transfers	-	30,000	30,000	0.0%	25,100	(4,900)	(16.3%)	5
Total Expenditures	\$259,786	\$569,570	\$309,784	119.2%	\$389,629	(\$179,940)	(31.6%)	
Total Operating Budget	\$259,786	\$334,860	\$75,074	28.9%	\$379,629	\$44,770	13.4%	

Note: Explanation of Change

- (1) Budgeted donations for the Troy Scott Community Fridges and the addition of grant revenue for the Building Safer Communities Fund (BSCF), which offsets increased expenses below.
- (2) The 2025 & 2026 change in wages and benefits reflects salary progressions, employment agreements, economic adjustments, and changes in benefit costs. The change also includes contract positions that support the initiatives outlined in the BSCF agreement, which are offset by the BSCF funding identified above.

- (3)** Increase in materials & supplies related to BSCF spending which are offset by the BSCF funding identified above, as well as increased food costs, and increasing costs to continue youth program initiatives.
- (4)** Budget for physician recruitment reallocated from Corporate Management.
- (5)** Addition of director recoveries.

PROPOSED



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) – 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 who 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		
	2021	2022	2023	2024	2025	2026
# of trips	63,231	94,902	132,495	140,000	155,000	170,000
Subsidy per trip	\$11.58	\$8.70	\$10.61	\$9.00	\$9.00	\$9.00
# of riders	4,234	6,517	20,980	25,000	30,000	35,000
# of drivers	2,884	5,707	3,450	4,500	5,000	5,500
Rideshare match rate	0%*	49%	44%	50%	50%	50%
Avg. wait time (mins)	9.67*	6.90	5.40	7.50	7.50	7.50
Ride Completion Rate	77%	74%	91%	85%	85%	85%

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

	2024 Approved Budget	Proposed Budget	2025 Year to Year \$ Change	Year to Year % Change	Proposed Budget	2026 Year to Year \$ Change	Year to Year % Change	Note
Revenues								
External Recoveries	(\$614,250)	(\$1,020,858)	(\$406,608)	66.2%	(\$1,041,275)	(\$20,417)	2.0%	1
Other	(523,017)	(672,918)	(149,901)	28.7%	(700,921)	(28,003)	4.2%	2
Transfer from Reserve & Reserve Funds	(156,696)	-	156,696	(100.0%)	-	-	0.0%	3
Total Revenues	(\$1,293,963)	(\$1,693,776)	(\$399,813)	30.9%	(\$1,742,196)	(\$48,420)	2.9%	
Expenditures								
Wages & Benefits	\$22,908	-	(\$22,908)	(100.0%)	-	-	0.0%	4
Materials & Supplies	1,805,533	-	(1,805,533)	(100.0%)	-	-	0.0%	5
Contracted Services	-	2,857,756	2,857,756	0.0%	2,914,911	57,155	2.0%	5
Internal Recoveries/Transfers	11,501	38,000	26,499	230.4%	39,100	1,100	2.9%	6
Total Expenditures	\$1,839,942	\$2,895,756	\$1,055,814	57.4%	\$2,954,011	\$58,255	2.0%	
Total Operating Budget	\$545,979	\$1,201,980	\$656,001	120.2%	\$1,211,815	\$9,835	0.8%	

Note: Explanation of Change

- (1) Adjusted fare revenue to align with historical trends and increased fare rates.
- (2) Anticipated increase in Provincial Gas Tax Funding levels based on ridership and fare revenue projections each year.
- (3) Removal of development charge funding from Transit budget.
- (4) Simplified salary budget process resulting in removal of budgeted allocation of salaries.

- (5) Shifting transit relate expenses from materials & supplies to contracted services to better reflect the nature of the expense, as well as increasing the budget to reflect historical trends.
- (6) Increase in director recoveries and addition of a staff time allocation from Planning to Transit.



Capital Projects Overview

Project No. & Project Name	2025 Proposed	2026 Proposed
PLN95 Transit Master Plan Implementation	100,000	---
Total	\$100,000	\$0

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

Library Programming & Services

Service Business Plan

Executive Sponsor: CEO ideaLAB and Library



Our Services

The Innisfil ideaLAB & Library is an invaluable community hub. Visitors come for information, programs, and resources, leaving with new skills, community connections, and even new businesses. Our inclusive programs and events provide essential cultural, educational, recreational, and entertainment opportunities that the community relies on to thrive. 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 champions of diversity and inclusion, leading the way with training, policy changes, and partnerships. Our commitment to equitable services creates safer spaces for all community members. The Library advances equity, inclusion, accessibility, and reconciliation through anti-racist and cultural competency programs and by supporting newcomer services and showcasing diverse voices.

Open UP Opportunities to Strengthen Connection & Engagement: We foster vital collaborations and relationships between organizations and change-makers. Through partnership development, outreach programming, and community engagement, our outreach programming and community engagement efforts are indispensable in addressing the community's needs more effectively.

Build UP Our Reputation as a Trusted Community Asset: The Library is a trusted source of reliable resources, offering internet access, meeting spaces, and technology assistance. We are essential in helping residents meet their professional and academic goals through our comprehensive collection development, reference services, and technology support.

Raise UP the Library's Identity as an Innovative Hub: We are at the forefront of building digital literacy and technology confidence. Our innovative HackLAB and MediaLAB programs, along with special projects like Fresh Air Flicks, MakerFEST, and innovative community-engaged art projects (e.g. *Innisfil AI*), underscore our role as a leader in the library sector and an indispensable resource for the community.

Light UP Pathways to Personal and Professional Growth: Our commitment to literacy and lifelong learning is a cornerstone of the community's growth. We offer critical early literacy and preschool programs, opportunities for social connection for older adults, and community-led programs that leverage local expertise. By empowering residents with essential tools, skills, and connections, we help instill a love of lifelong learning and discovery, fostering personal and professional growth that the community depends on.

PROPOSED





Our Operating Budget Overview

	2024 Approved Budget	Proposed Budget	2025 Year to Year \$ Change	Year to Year % Change	Proposed Budget	2026 Year to Year \$ Change	Year to Year % Change	Note
Revenues								
Registration & Facility Fees	(\$33,000)	(\$72,164)	(\$39,164)	118.7%	(\$78,313)	(\$6,149)	8.5%	1
User Fees, Licences and Fines	(42,300)	(47,500)	(5,200)	12.3%	(56,500)	(9,000)	18.9%	2
Other	(45,922)	(45,922)	-	0.0%	(45,922)	-	0.0%	
Transfer from Reserve & Reserve Funds	(172,851)	(166,389)	6,462	(3.7%)	(160,032)	6,357	(3.8%)	3
Total Revenues	(\$294,073)	(\$331,975)	(\$37,902)	12.9%	(\$340,767)	(\$8,792)	2.6%	
Expenditures								
Wages & Benefits	\$3,344,519	\$3,661,197	\$316,678	9.5%	\$3,915,780	\$254,583	7.0%	4
Materials & Supplies	629,917	648,876	18,960	3.0%	662,119	13,243	2.0%	5
Utilities	100,513	98,781	(1,732)	(1.7%)	96,781	(2,000)	(2.0%)	
Contracted Services	97,222	113,633	16,411	16.9%	111,050	(2,583)	(2.3%)	6
Rents & Financials	4,481	10,323	5,842	130.4%	10,440	117	1.1%	7
Long-Term Debt - Principal & Interest	172,851	166,389	(6,462)	(3.7%)	160,032	(6,357)	(3.8%)	8
Internal Recoveries/Transfers	(200)	(350)	(150)	75.0%	(190)	160	(45.7%)	
Total Expenditures	\$4,349,302	\$4,698,849	\$349,547	8.0%	\$4,956,012	\$257,163	5.5%	
Total Operating Budget	\$4,055,229	\$4,366,874	\$311,645	7.7%	\$4,615,245	\$248,371	5.7%	

Note: Explanation of Change

- (1) Increase in revenue reflects new leasing opportunity at the Churchill Branch, combined with anticipated increases in programming and hall rental revenue.
- (2) Anticipated increase in miscellaneous revenues, photocopy revenues, and books/ideaSHOP sales.
- (3) Decrease in reserve funding for Lakeshore Library Expansion debt as interest payments are declining in 2025 & 2026.
- (4) The 2025 & 2026 change in wages and benefits reflects salary progressions, employment agreements, economic adjustments, and changes in benefit costs. The change also includes annualizing the positions that were approved with delayed start dates in 2024 through the last budgt cycle, and the anticipated impacts of salary grid reviews.
- (5) Increase in physical collections, insurance, and software costs.
- (6) Anticipated increases in cleaning/snow removal contracts as well as legal costs.
- (7) Addition of property tax expense as a result of generating external revenue at the Churchill Branch.
- (8) Decrease in budgeted debt interest as interest payments are declining in 2025 & 2026.



Capital Projects Overview

Project No. & Project Name	2025 Proposed	2026 Proposed
LIB5 Electronic Equipment - All Branches	80,784	73,750
LIB49 Lakeshore Facility Assessment & Repairs	75,000	75,000
LIB52 Replacement Furnishings	80,000	30,000
LIB54 Strategic Plan	---	60,000
LIB71 Lakeshore Children's Area Expansion	250,000	---
Total	\$485,784	\$238,750

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

The Sports & Recreation team collaboratively develops 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. We strive to make these services financially and geographically accessible for residents.

Recreation Programming – Our recreation programming offers a variety of sports, leisure, fitness, general interest, and drop-in opportunities for children, youth, adults, and seniors. Starting in 2020, we shifted to hosting virtual programming and a larger number of outdoor programs. We continue to see demand for outdoor programs, which we continue to offer. As our community grows and changes, we will offer new opportunities to support our community's health and wellness.

Camp Programming – The mandate of our summer camp programming is to provide an indoor/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. Camps also allow youth hired for the camp 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.

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 and strengthen community-building efforts, which is important to our residents. Additional community events include Music in the Park, InnisFALL, Volunteer Appreciation Event, and Neighbourhood Nights.

Community Outreach – Outreach takes our services into the community to increase access for all residents. 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. We offer a Mobile Youth Centre and Mobile Seniors Active Living Centre throughout our community in addition to other community outreach projects including the Youth Connex Committee, partnerships with Nantyr Shores Secondary School's Art & Leadership classes, and a variety of drop-in programs.

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. We also support our sports and community service organizations with effective space to operate their programs and services to the community.

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 virtual Program Guide.



Measuring Work & Performance

Performance Measure	Actual			Projected		
	2021	2022	2023	2024	2025	2026
# of events held *	14	17	42	61	65	70
Recreation Programs						
# of programs provided	3,520	5,360	4,387	3,755	4,000	4,250
% of satisfied program participants	91%	90%	86%	75%	80%	85%
Utilization of registered programs**	30%	42%	86%	59%	60%	65%
Utilization of recreation facilities***						
Sports fields	7%	22%	22%	30%	31%	31%
Diamonds	21%	37%	43%	48%	48%	48%
Arenas	70%	68%	74%	75%	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

	2024	2025				2026			
	Approved Budget	Proposed Budget	Year to Year \$ Change	Year to Year % Change	Proposed Budget	Year to Year \$ Change	Year to Year % Change	Note	
Revenues									
Registration & Facility Fees	(\$262,000)	(\$317,900)	(\$55,900)	21.3%	(\$322,878)	(\$4,978)	1.6%	1	
User Fees, Licences and Fines	(18,000)	(4,500)	13,500	(75.0%)	(4,500)	-	0.0%	2	
Other	(26,500)	(86,795)	(60,295)	227.5%	(88,114)	(1,319)	1.5%	3	
Total Revenues	(\$306,500)	(\$409,195)	(\$102,695)	33.5%	(\$415,492)	(\$6,297)	1.5%		
Expenditures									
Wages & Benefits	\$716,856	\$825,314	\$108,458	15.1%	\$859,575	\$34,261	4.2%	4	
Materials & Supplies	92,377	125,804	33,427	36.2%	131,465	5,661	4.5%	5	
Utilities	2,033	2,725	692	34.0%	2,778	53	1.9%		
Contracted Services	137,700	175,500	37,800	27.5%	178,500	3,000	1.7%	6	
Rents & Financial	14,000	5,000	(9,000)	(64.3%)	5,000	-	0.0%	7	
Internal Recoveries/Transfers	79,158	77,733	(1,425)	(1.8%)	79,851	2,118	2.7%		
Total Expenditures	\$1,042,123	\$1,212,076	\$169,952	16.3%	\$1,257,168	\$45,092	3.7%		
Sub-Total Operating Budget	\$735,623	\$802,881	\$67,257	9.1%	\$841,676	\$38,795	4.8%		
Add: Change Requests	-	75,620	75,620	0.0%	106,465	30,845	40.8%	8	
Total Operating Budget	\$735,623	\$878,501	\$142,877	19.4%	\$948,141	\$69,640	7.9%		

Note: Explanation of Change

- (1) Anticipated increase in program registration revenue.
- (2) Reduction in program advertising revenue as a result of converting to an online program brochure, and reduction in MYC rental revenue based on historical trends.
- (3) Increase in Senior Active Living Centre (SALC) grant funding and donations towards the Fee Assurances in Recreation (FAIR) program.
- (4) The 2025 & 2026 change in wages and benefits reflects salary progressions, employment agreements, economic adjustments, and changes in benefit costs.
- (5) Increase in materials & supplies expenses related to SALC programming and increased software costs.
- (6) Increase in ActiveNet fees as program revenue is anticipated to increase.
- (7) Reduction in facility rental based on historical trends.
- (8) Change request reflects the addition of Recreation Coordinator. Details of the change request can be found in the following pages.



Service Change Request

Service Level Change: 1 FTE – Recreation Coordinator

Proposed Start Date: April 1, 2025

Current Service Level:

- 1 Sports & Recreation Manager (Non-Union)
- 1 Facility Coordinator (Union)
- 1 Recreation Coordinator (Union)
- 1 Registration & Booking Administrator (Union)

Business Case Rationale:

As the Town of Innisfil experiences a significant demographic shift, with populations of older adults (55+) and seniors (65+) growing rapidly, there is an increasing demand for services tailored to support this community. In 2017, we provided 17 programs for seniors, and this number has increased to 82 program offerings by 2024. Currently, the Town employs a single Recreation Coordinator who has managed all recreation programming for the Town, including seniors' programs, since the early 2000s. With existing staff operating at full capacity, it has become evident that additional support is needed to meet the Town's expanding program goals.

This business case proposes hiring a dedicated Recreation Coordinator focused on seniors' programming. With the introduction of the Seniors Active Living Centre (SALC) and ongoing funding dedicated to senior programming, additional staff resources are required to meet this growing portfolio. The ongoing grant funding and anticipated registration revenue received annually will cover approximately 30% of the costs associated with adding a full-time position, making this investment feasible.

The addition of this full-time position will enable the Town to enhance program planning and broaden offerings, directly addressing the health and well-being of seniors. Below are some key benefits associated with this new role:

1. **Addressing Growing Demand:** As the senior population continues to rise, a dedicated coordinator will ensure that programs expand and adapt to meet evolving needs.
2. **Enhancing Health and Well-Being:** SALC programs contribute to better physical and mental health for seniors, thereby reducing the demand for healthcare services and costs linked to inactivity, isolation, and injuries from falls.
3. **Enabling Social Connection:** The coordinator will be instrumental in expanding community engagement initiatives and helping to alleviate social isolation—a significant risk factor for many seniors in our community.

Hiring a full-time Recreation Coordinator for seniors programming is essential to the Town of Innisfil's commitment to supporting its aging population. This strategic addition aligns with the Town's commitment to fostering an active, healthy, and connected community, as outlined in the Town's Strategic Plan Priority #3. Furthermore, this position is supported by the 2023 Land & Lakes Master Plan which recommends hiring a full-time Recreation Coordinator for the SALC programs.

By approving this role, the Town will effectively support its aging population and ensure the delivery of high-quality services that adapt to evolving needs, ultimately benefiting the broader community.





Financial Impact on the 2025-2026 Budget

Operating Budget Impact

Revenues

Registration Revenue

2025 Partial-Year Impact

2026 Full-Year Impact

(\$7,500)

(\$10,000)

(7,500)

(10,000)

Expenditures

Wages & Benefits

\$75,853

\$109,020

IT & Licensing Costs

7,267

7,445

83,120

116,465

Net Operating Budget Cost/(Savings)

\$75,620

\$106,465

Capital Budget Impact

2025 Partial-Year Impact

2026 Full-Year Impact

Revenues

Capital Discretionary Reserve Fund

(\$3,100)

\$0

Total Capital Revenues

(\$3,100)

\$0

Expenditures

IT Setup

\$3,100

\$0

Total Capital Expenditures

\$3,100

\$0



Capital Projects Overview

Project No. & Project Name	2025 Proposed	2026 Proposed
PKS431 Parks & Recreation User Fees Analysis	---	55,000
PKS432 Town Holiday Float	50,000	---
Total	\$50,000	\$55,000

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



Sustainability

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

- ◆ Stormwater Management
- ◆ Transportation Network



2025-2026 Budget

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

	2024 Approved Budget	Proposed Budget	2025 Year to Year \$ Change	Year to Year % Change	Proposed Budget	2026 Year to Year \$ Change	Year to Year % Change	Note
Revenues								
External Recoveries	(\$93,004)	(\$93,004)	\$0	0.0%	(\$93,004)	\$0	0.0%	1
Total Revenues	(\$93,004)	(\$93,004)	\$0	0.0%	(\$93,004)	\$0	0.0%	
Expenditures								
Conservation Authorities, Local Boards & Grants	\$657,482	\$697,875	\$40,393	6.1%	\$723,262	\$25,388	3.6%	2
Total Expenditures	\$657,482	\$697,875	\$40,393	6.1%	\$723,262	\$25,388	3.6%	
Total Operating Budget	\$564,478	\$604,871	\$40,393	7.2%	\$630,258	\$25,388	4.2%	

Note: Explanation of Change

- (1) External revenues represent recoveries through water rates that are related to water protection.
- (2) The total allocation for LSRCA in 2024 was \$437K and is estimated to be \$421K for 2025 and \$438K for 2026. The total allocation for NVCA in 2024 was \$221K and is proposed to be \$277K for 2025 and \$285K for 2026.

Details of changes are outlined in the LSRCA & NVCA budget documents, which will be posted on the Town website at innisfil.ca/budget when available.

Facilities Management

Service Business Plan

Executive Sponsor: Director of Operations

Service Leads: Operations Manager, Facilities and Operations Manager, Parks and Community Spaces



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.

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 implementing our 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		
	2021	2022	2023	2024	2025	2026
# of unplanned repairs that risk interruptions to service delivery	4	1	2	< 5	< 5	< 5
User satisfaction scores*						
Arena facilities	100	100%	90%	80%	80%	80%

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



Our Operating Budget Overview

	2024 Approved Budget	Proposed Budget	2025 Year to Year \$ Change	Year to Year % Change	Proposed Budget	2026 Year to Year \$ Change	Year to Year % Change	Note
Revenues								
Registration & Facility Fees	(\$2,258,877)	(\$2,579,660)	(\$320,783)	14.2%	(\$2,608,974)	(\$29,314)	1.1%	1
User Fees, Licences and Fines	(68,750)	(40,816)	27,934	(40.6%)	(40,816)	-	0.0%	2
External Recoveries	(415,000)	(435,000)	(20,000)	4.8%	(435,000)	-	0.0%	3
Transfer from Reserve & Reserve Funds	(1,599,863)	(1,402,425)	197,438	(12.3%)	(1,348,841)	53,584	(3.8%)	4
Total Revenues	(\$4,342,490)	(\$4,457,901)	(\$115,411)	2.7%	(\$4,433,631)	\$24,270	(0.5%)	
Expenditures								
Wages & Benefits	\$1,319,494	\$886,485	(\$433,009)	(32.8%)	\$923,233	\$36,748	4.1%	5
Materials & Supplies	1,294,776	1,416,190	121,414	9.4%	1,416,617	427	0.0%	6
Utilities	1,699,162	1,728,620	29,458	1.7%	1,814,432	85,812	5.0%	7
Contracted Services	544,295	648,527	104,232	19.2%	679,738	31,211	4.8%	8
Rents & Financial	105,000	150,000	45,000	42.9%	156,773	6,773	4.5%	9
Long-Term Debt - Principal & Interest	2,337,958	2,112,997	(224,962)	(9.6%)	2,032,334	(80,663)	(3.8%)	10
Transfer to Reserve & Reserve Funds	293,467	378,858	85,391	29.1%	355,300	(23,558)	(6.2%)	11
Internal Recoveries/Transfers	457,997	186,622	(271,375)	(59.3%)	194,480	7,858	4.2%	12
Total Expenditures	\$8,052,149	\$7,508,299	(\$543,850)	(6.8%)	\$7,572,907	\$64,609	0.9%	
Total Operating Budget	\$3,709,659	\$3,050,398	(\$659,261)	(17.8%)	\$3,139,276	\$88,879	2.9%	

Note: Explanation of Change

- (1) Adjustment to MIT (Maintenance, Insurance & Taxes) revenue from lease agreements to reflect increases in operational costs and revenue generated from new tenants, as well as anticipated increases in ice rental revenues.
- (2) Reduction in advertising revenues.
- (3) Adjustments to external recovery agreements.
- (4) Decrease in reserve funding as interest debt payments are declining in 2025 & 2026.
- (5) The 2025 & 2026 change in wages and benefits reflects salary progressions, employment agreements, economic adjustments, and changes in benefit costs. The change also reflects adjustments to the budgeting process to simplify the allocation of salaries. In previous budget cycles, positions were spread across multiple service areas, however to simplify the process, positions are now budgeted within one service bundle. The impacts of this change are seen throughout the Sustainability service business plans.
- (6) Anticipated increases in various purchased services related to facility repair and maintenance - such as HVAC, plumbing, electrical.
- (7) Inflationary increases for hydro, gas, and water/sewer costs.
- (8) Increases reflects anticipated increased to maintenance contracts such as HVAC, preventative maintenance, cleaning and garbage contracts.
- (9) Anticipated increase in property taxes for the RHWC.
- (10) Decrease in budgeted debt interest as interest payments are declining in 2025 & 2026.
- (11) Increase in the transfer to capital which allocates funds towards the internally financed portion of the RHWC. A portion of rent rates are used to fund the capital costs of the facility.
- (12) Reduction reflects a budgetary adjustment to move positions directly to the services they relate to, as opposed to budgeting a portion to overhead and allocating against services.



Capital Projects Overview

Project No. & Project Name	2025 Proposed	2026 Proposed
FAC21 Town Facilities - HVAC Capital Renewal Program	465,000	508,000
FAC23 Town Facilities - Roofing Capital Renewal Program	275,000	420,000
FAC25 Town Facilities - General Capital Renewal Program	953,500	658,000
FAC26 Town Facilities - Arenas and Rinks Capital Renewal Program	564,000	237,000
FAC27 IRC Dectron Pool Dehumidification Unit	500,000	---
FAC40 Building Condition Assessments 2026	---	165,000
FAC42 Town Hall Space Redesign	800,000	---
Total	\$3,557,500	\$1,988,000

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

Parks & Open Spaces

Service Business Plan

Executive Sponsor: Director of Operations

Service Lead: Operations Manager, Parks and Community Spaces



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 watercraft, 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. Beach mats are available at each of our premium locations, in addition to a beach wheelchair 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		
	2021	2022	2023	2024	2025	2026
Hectares of grass cutting maintained	69.5	70.3	70.9	71.0	71.4	74.4
Hectares of parkland maintained	164.4	165.4	165.8	166.2	167	173.9
% of Innisfil Beach Park inquiries closed within 3 business days	69%	47%	45%	75%	75%	75%
Sports fields, courts & pavilion permit holder user satisfaction*	N/A	50%	---	75%	75%	75%

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



Our Operating Budget Overview

	2024 Approved Budget	Proposed Budget	2025 Year to Year \$ Change	Year to Year % Change	Proposed Budget	2026 Year to Year \$ Change	Year to Year % Change	Note
Revenues								
Registration & Facility Fees	(\$498,929)	(\$379,918)	\$119,011	(23.9%)	(\$380,793)	(\$875)	0.2%	1
External Recoveries	(18,500)	(4,500)	14,000	(75.7%)	(4,500)	-	0.0%	2
Other	-	(4,200)	(4,200)	0.0%	(4,200)	-	0.0%	3
Total Revenues	(\$517,429)	(\$388,618)	\$128,811	(24.9%)	(\$389,493)	(\$875)	0.2%	
Expenditures								
Wages & Benefits	\$1,380,523	\$2,981,661	\$1,601,138	116.0%	\$3,109,673	\$128,012	4.3%	4
Materials & Supplies	705,403	796,909	91,506	13.0%	837,898	40,989	5.1%	5
Utilities	101,601	294,010	192,409	189.4%	315,452	21,442	7.3%	6
Contracted Services	233,920	287,338	53,418	22.8%	300,093	12,755	4.4%	7
Rents & Financial	13,000	3,000	(10,000)	(76.9%)	3,000	-	0.0%	8
Transfer to Reserve & Reserve Funds	3,000	3,000	-	0.0%	3,000	-	0.0%	
Internal Recoveries/Transfers	862,451	657,874	(204,577)	(23.7%)	684,693	26,819	4.1%	9
Total Expenditures	\$3,299,899	\$5,023,792	\$1,723,893	52.2%	\$5,253,809	\$230,017	4.6%	
Sub-Total Operating Budget	\$2,782,470	\$4,635,174	\$1,852,704	66.6%	\$4,864,316	\$229,142	4.9%	
Add: Op. Impacts from Capital	-	5,750	5,750	0.0%	4,750	(1,000)	(17.4%)	10
Total Operating Budget	\$2,782,470	\$4,640,924	\$1,858,454	66.8%	\$4,869,066	\$228,142	4.9%	

Note: Explanation of Change

- (1) Reflects a reduction in admission revenue at Innisfil Beach Park to reflect historical trends.
- (2) Removal of InnServices recoveries due to changes to MOU.
- (3) Addition of bench dedication revenue.
- (4) The 2025 & 2026 change in wages and benefits reflects salary progressions, employment agreements, economic adjustments, and changes in benefit costs. The change also reflects adjustments to the budgeting process to simplify the allocation of salaries. In previous budget cycles, positions were spread across multiple service areas, however to simplify the process, positions are now budgeted within one service bundle. The impacts of this change are seen throughout the Sustainability service business plans.
- (5) Anticipated increase expected for purchased services related to HVAC, plumbing and electrical related works.
- (6) Increase in utilities is largely related to changes in meter management and billing by InnServices. Affected parks include Town Square, Centennial Park, and Cookstown Community Park.
- (7) Reflects increases in ongoing contracts such as cleaning contracts and portable toilet contracts, largely at Innisfil Beach Park.
- (8) Reflects a change in how debit/visa charges are managed. With the new parking meter contractor, these costs are now invoiced as part of the contract and reflected under contracted services.
- (9) Reduction reflects a budgetary adjustment to move positions directly to the services they relate to, as opposed to budgeting a portion to overhead and allocating against services.
- (10) Operating impacts from various capital projects with additional fleet units being brought into service.



Capital Projects Overview

Project No. & Project Name	2025 Proposed	2026 Proposed
PKS362 Huron Court Park - Parking Lot Repaving	---	175,000
PKS363 Fennels Corners Park - Parking Lot Resurfacing	125,000	---
Total	\$125,000	\$175,000

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

Stormwater Management

Service Business Plan

Executive Sponsor: Director of Operations

Service Lead: Stormwater, Drainage, and Environmental Services 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 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.

Our team is also responsible for managing the identification, protection, planning and enhancement of the Town's urban forest. We are working on developing and implementing new by-laws, policies, and programs such as tree identification and inventory, tree risk assessment, monitoring, removals, replanting, and pest management programs.

Stormwater Management – Stormwater refers to rainwater or snow melt that flows over roads, parking lots, lawns, buildings, and other sites throughout the Town. 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.

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.

Urban Forest Canopy – Innisfil's urban forest includes public trees, private trees and woodlands. Town trees and woodlands are vital community assets and these natural features make up part of the Town's green infrastructure and provide a variety of benefits to our community. Some of these benefits include removing pollutants from the air and water, sequestering carbon, reducing stormwater runoff, cooling streets and homes, providing habitat for wildlife, enhancing aesthetics, and improving the public health of residents in our community, among many others. Through the creation of an Urban Forest Strategic Plan, staff will work systematically to manage Innisfil's urban forest.

Invasive Species Management - Our program is focused on assessing and managing pests, diseases, and other issues that could impact the health and sustainability of the tree canopy and the broader environment. We employ management principles as laid out in our various management plans to address these challenges effectively.



Measuring Work & Performance

Performance Measure	Actual			Projected		
	2021	2022	2023	2024	2025	2026
# of stormwater ponds	42	42	42	47	48	50
# of municipal drains	24	24	24	24	24	24
# of oil grit separator (OGS) units	5	5	5	8	10	12
# of low-impact development (LID) features	6	6	6	8	10	12
% of ponds, drains and oil grit separator units inspected annually	100%	100%	100%	100%	100%	100%
Municipal Drains in fair or better condition*	71%	71%	71%	75%	75%	75%
Storm Water Management (SWM) ponds in fair or better condition*	54%	54%	57%	58%	59%	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

	2024 Approved Budget	Proposed Budget	2025 Year to Year \$ Change	Year to Year % Change	Proposed Budget	2026 Year to Year \$ Change	Year to Year % Change	Note
Revenues								
External Recoveries	(\$306,884)	(\$2,000)	\$304,884	(99.3%)	(\$2,000)	\$0	0.0%	1
Other	(35,000)	(45,000)	(10,000)	28.6%	(45,000)	-	0.0%	2
Total Revenues	(\$341,884)	(\$47,000)	\$294,884	(86.3%)	(\$47,000)	\$0	0.0%	
Expenditures								
Wages & Benefits	\$258,336	\$271,856	\$13,520	5.2%	\$291,262	\$19,406	7.1%	3
Materials & Supplies	453,460	721,430	267,970	59.1%	851,573	130,143	18.0%	4
Long-term Debt - Principal & Interest	304,884	-	(304,884)	(100.0%)	-	-	0.0%	1
Internal Recoveries/Transfers	104,327	(45,857)	(150,184)	(144.0%)	(51,047)	(5,191)	11.3%	5
Total Expenditures	\$1,121,008	\$947,429	(\$173,578)	(15.5%)	\$1,091,788	\$144,358	15.2%	
Sub-Total Operating Budget	\$779,124	\$900,429	\$121,306	15.6%	\$1,044,788	\$144,358	16.0%	
Add: Op. Impacts from Capital	-	14,300	14,300	0.0%	13,000	(1,300)	(9.1%)	6
Total Operating Budget	\$779,124	\$914,729	\$135,606	17.4%	\$1,057,788	\$143,058	15.6%	

Note: Explanation of Change

- (1)** Removal of long-term debt and municipal drainage recoveries due to a delay in the capital works.
- (2)** Increased drainage superintendent grant based on historical trends.
- (3)** The 2025 & 2026 change in wages and benefits reflects salary progressions, employment agreements, economic adjustments, and changes in benefit costs. The change also reflects adjustments to the budgeting process to simplify the allocation of salaries. In previous budget cycles, positions were spread across multiple service areas, however to simplify the process, positions are now budgeted within one service bundle. The impacts of this change are seen throughout the Sustainability service business plans. In addition, a contract arborist position was added that will be funded through capital recoveries (see note 5).
- (4)** Increase reflects inflationary impacts for bridge/culvert related maintenance, increased costs to maintain additional oil grit separators, and new excess soil regulations. This change also reflects the reallocation of tree/brush removals from the Parks and Open Spaces and Transportation Network service bundles.
- (5)** Reduction reflects a budgetary adjustment to move positions directly to the services they relate to, as opposed to budgeting a portion to overhead and allocating against services. In addition, capital recoveries were added to offset the wages and benefits of the contract arborist (see note 3).
- (6)** Operating impacts from capital projects PKS191 and RDS172 for ongoing brush removal and stormwater pond cleanout related costs.



Capital Projects Overview

Project No. & Project Name	2025 Proposed	2026 Proposed
PKS408 Urban Forestry Canopy Program	532,000	606,000
SWM1 South Innisfil Creek Drain Branch B Improvement	---	793,000
SWM2 Second Concession Drain Improvement	---	2,396,000
SWM4 Prokopchuk Drain Improvement	---	443,000
SWM6 Stormwater Management Facility Sediment Surveys	---	221,000
SWM9 Cross Culvert Replacement Program	82,000	87,000
SWM10 Invasive Phragmites Control Program	58,900	64,000
SWM19 Catch Basin Repair and Replacement Program	87,500	91,500
Total	\$760,400	\$4,701,500

Read details on these Capital Projects at [innisfil.ca/CapitalProjects](https://www.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. 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		
	2021	2022	2023	2024	2025	2026
Lane kilometres of paved roads maintained	697	697	693	700	701	712
Lane kilometres of gravel roads maintained	68	68	69	69	69	69
% of roads cleared within 6 hours of a heavy snow event*	---	---	75%	70%	70%	70%
% of inquiries closed within 3 business days**	63%	72%	55%	70%	70%	70%
% of paved lane kilometres in good or very good condition	90%	90%	91%	90%	90%	90%
% of vehicle damage incidents per lane kilometre of road maintained	0.02	0.03	0.04	0.02	0.02	0.02

Note:*New metric added in 2023

** Inquiries related to potholes, signs, winter maintenance



Our Operating Budget Overview

	2024 Approved Budget	2025 Proposed Budget	2025 Year to Year \$ Change	2025 Year to Year % Change	2026 Proposed Budget	2026 Year to Year \$ Change	2026 Year to Year % Change	Note
Revenues								
Registration & Facility Fees	(\$23,931)	\$0	\$23,931	(100.0%)	\$0	\$0	0.0%	1
Permits & Other Development Fees	(101,500)	(102,000)	(500)	0.5%	(102,000)	-	0.0%	
User Fees, Licences and Fines	(8,500)	(2,362,150)	(2,353,650)	27690.0%	(2,362,150)	-	0.0%	2
External Recoveries	(36,200)	(31,725)	4,475	(12.4%)	(31,725)	-	0.0%	
Transfer from Reserve & Reserve Funds	(138,000)	(96,840)	41,160	(29.8%)	-	96,840	(100.0%)	3
Total Revenues	(\$308,131)	(\$2,592,715)	(\$2,284,584)	741.4%	(\$2,495,875)	\$96,840	(3.7%)	
Expenditures								
Wages & Benefits	\$1,604,971	\$2,566,928	\$961,957	59.9%	\$2,671,211	\$104,283	4.1%	4
Materials & Supplies	2,655,071	3,006,244	351,173	13.2%	3,293,912	287,668	9.6%	5
Utilities	522,795	474,212	(48,583)	(9.3%)	497,122	22,910	4.8%	6
Contracted Services	22,657	2,217,277	2,194,620	9686.2%	2,218,453	1,176	0.1%	7
Long-term Debt - Principal & Interest	138,000	96,840	(41,160)	(29.8%)	-	(96,840)	(100.0%)	8
Internal Recoveries/Transfers	1,335,205	1,106,761	(228,444)	(17.1%)	1,148,136	41,375	3.7%	9
Total Expenditures	\$6,278,699	\$9,468,262	\$3,189,563	50.8%	\$9,828,834	\$360,571	3.8%	
Sub-Total Operating Budget	\$5,970,568	\$6,875,547	\$904,979	15.2%	\$7,332,959	\$457,411	6.7%	
Add: Op. Impacts from Capital	-	-	-	0.0%	16,250	16,250	0.0%	10
Add: Change Requests	-	-	-	0.0%	98,703	98,703	0.0%	11
Total Operating Budget	\$5,970,568	\$6,875,547	\$904,979	15.2%	\$7,447,911	\$572,364	8.3%	

Note: Explanation of Change

- (1) Removal of cell tower rental income as assets were transferred to InnServices.
- (2) Addition of Automated Speed Enforcement (ASE) and Red Light Camera (RLC) revenues. These revenues are offset by the processing costs below.
- (3) Decrease in reserve funding as interest debt payments are declining with payments ending in 2025.
- (4) The 2025 & 2026 change in wages and benefits reflects salary progressions, employment agreements, economic adjustments, and changes in benefit costs. The change also reflects adjustments to the budgeting process to simplify the allocation of salaries. In previous budget cycles, positions were spread across multiple service areas, however to simplify the process, positions are now budgeted within one service bundle. The impacts of this change are seen throughout the Sustainability service business plans. In addition, the change reflects the addition of the Operations Roads, Traffic and Transportation Project Manager.
- (5) Reflects increasing budget for purchased services and locates related to streetlights, budget increases for ASE and RLC hardware and servicing costs, as well as increases to the traffic calming budget as recommended in the Traffic Calming Study. 2026 Reflects further increases to the traffic calming budget and the addition of funds required to process excess soils in accordance with new regulations.
- (6) Decrease in streetlight utilities to reflect historical trends.
- (7) Increase for ASE and RLC processing fees.
- (8) Decrease in budgeted debt principal and interest as interest payments are declining and debt will be fully repaid in 2025.
- (9) Reduction reflects a budgetary adjustment to move positions directly to the services they relate to, as opposed to budgeting a portion to overhead and allocating against services.
- (10) Operating impacts from capital projects RDS349 and RDSOT4, for maintenance and hydro costs.
- (11) Change request reflects the addition of a Roads Operator in 2026. Details of the change request can be found in the following pages.





Service Change Request

Service Level Change: 1 FTE – Roads Operator

Proposed Start Date: January 1, 2026

Current Service Level:

- 1 Operations Manager, Roads & Fleet Services
- 2 Field Supervisors
- 19 Operators
- 9 Casuals

The Roads team is responsible for maintaining the Town's 847 lane kilometres of road and sidewalk network, delivering both winter and summer maintenance to the Town's approved levels of service and the mandated Minimum Maintenance Standards outlined in Ontario Regulation 239.

Business Case Rationale:

The Roads team is facing an increased workload due to additional road infrastructure developed to support our growing community. It is anticipated that 13 new subdivisions will be assumed by 2026, requiring the addition of one new plow and Operator to maintain existing service levels. This addition will increase the number of active plows on our roads during daytime service from 13 to 14.

The need for a new plow in 2026 was identified in the most recent DC Background Study, and staff have incorporated this into the proposed 2026 capital budget. However, the inclusion of one full-time Roads Operator is needed to place this new plow into service as Operations has reached a tipping point for resources. The addition of a full-time Operator will help with both winter and summer road operations.

Impact on Service Levels:

Winter plowing will maintain the following existing service level standards for all newly assumed subdivisions:

- Core service delivery hours occur from 7 a.m. to 11 p.m.
 - During the day shift (7 a.m. to 3 p.m.) plowing and sanding/salting of primary and secondary roads are completed in an average time of 4-6 hours and 6-8 hours respectively from the start of operations.
 - During the evening shift (3 p.m. to 11 p.m.) plowing and sanding/salting of primary roads only are completed in an average time of approximately 6-8 hours from the start of operations.
- Plows generally do not operate between 11 p.m. to 7 a.m. unless deemed necessary by on-call or the Night Patrol person.

Additionally, summer roadway operations will benefit from additional support and continue to deliver on existing service level commitments such as:

- Brushing activities to improve the sightlines for bike lanes, guardrails and trails.
- Ditching operations that are currently completed each year.
- Responses to address sign maintenance.
- Responding to resident inquiries.

With the approval of this position, the Town will ensure that we maintain our capacity to continue delivering our current service levels and support our growing community.





Financial Impact on the 2025-2026 Budget

Operating Budget Impact

2025 Full-Year Impact

2026 Full-Year Impact

Revenues

N/A

Expenditures

Wages & Benefits

\$0

\$86,393

Vehicle (Fuel, Insurance, Maintenance)

-

8,650

IT, Licensing Costs, Training, & Uniform

-

3,660

0

98,703

Net Operating Budget Cost/(Savings)

\$0

\$98,703

Capital Budget Impact

2025 Full-Year Impact

2026 Full-Year Impact

Revenues

Development Charges - Fleet

(\$0)

(\$507,000)

Capital Discretionary Reserve Fund

-

(1,500)

Total Capital Revenues

(\$0)

(\$508,500)

Expenditures

Single Axle Combination Unit

\$0

\$507,000

IT Setup

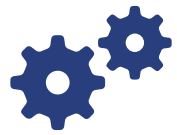
-

1,500

Total Capital Expenditures

\$0

\$508,500



Management

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

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



2025-2026 Budget

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		
	2021	2022	2023	2024	2025	2026
% of realized return						
Total Investment Portfolio	3.30%	2.30%	4.44%	3.00%	3.00%	3.00%
Internally Managed Portfolio	0.84%	2.29%	5.16%	2.00%	2.00%	2.00%
Externally Managed Portfolio*	6.21%	2.34%	3.09%	5.00%	5.00%	5.00%
PTRS Reserve balance as a % of Town revenues**	8.24%	7.78%	7.05%	7.75%	5.00%	5.00%

Note: * Member municipality of ONE Joint Investment Board (JIB)

**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

	2024	2025			2026			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	(\$1,737,118)	(\$1,611,925)	\$125,193	(7.2%)	(\$1,624,159)	(\$12,234)	0.8%	1
User Fees, Licences and Fines	(117,500)	(124,500)	(7,000)	6.0%	(132,500)	(8,000)	6.4%	
Penalties & Interest	(1,396,000)	(1,925,000)	(529,000)	37.9%	(2,125,000)	(200,000)	10.4%	2
Interest & Dividends	(1,505,355)	(1,891,591)	(386,236)	25.7%	(1,482,108)	409,483	(21.6%)	3
Ontario Lottery Gaming (OLG) Revenues	(6,200,000)	(7,000,000)	(800,000)	12.9%	(7,100,000)	(100,000)	1.4%	4
External Recoveries	(21,000)	(22,000)	(1,000)	4.8%	(22,000)	-	0.0%	
Other	(263,000)	(107,000)	156,000	(59.3%)	(90,000)	17,000	(15.9%)	5
Transfer from Reserve & Reserve Funds	(100,000)	(900,000)	(800,000)	800.0%	(100,000)	800,000	(88.9%)	6
Total Revenues	(\$11,339,973)	(\$13,582,016)	(\$2,242,043)	19.8%	(\$12,675,767)	\$906,249	(6.7%)	
Expenditures								
Wages & Benefits	\$515,525	(\$350,000)	(\$865,525)	(167.9%)	(\$350,000)	\$0	0.0%	7
Materials & Supplies	200,000	200,000	-	0.0%	200,000	-	0.0%	
Transfer to Reserve & Reserve Funds	20,980,923	23,997,923	3,017,000	14.4%	27,306,923	3,309,000	13.8%	8
Internal Recoveries/Transfers	(1,017,465)	(989,598)	27,867	(2.7%)	(1,004,298)	(14,700)	1.5%	9
Total Expenditures	\$20,678,983	\$22,858,325	\$2,179,342	10.5%	\$26,152,625	\$3,294,300	14.4%	
Total Operating Budget	\$9,339,010	\$9,276,309	(\$62,701)	(0.7%)	\$13,476,858	\$4,200,549	45.3%	

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 budgeted dividends from InnPower, and increase in bank interest and investment income as a result of rising interest rates anticipated for 2025. However, staff anticipate the interest rates will decrease further in 2026.
- (4) Anticipated increase in OLG gaming revenues based on historical trends.
- (5) Forecasted decrease in Provincial Offence Act (POA) revenues. All POA revenues are budgeted to be transferred to the Capital Reserve Fund.
- (6) Budgeted transfer from the Tax Rate Stabilization Reserve in order to limit the tax rate increase to residents.
- (7) Removal of estimated wage increase impacts from prior budget. Remaining budget reflects corporate wage gapping and estimated changes in OMERS eligibility.
- (8) Increased transfers related to increased OLG gaming revenues and 1% Capital Levy. The 2026 change reflects an increased transfer to the Tax Rate Stabilization reserve to repay funds used in the 2025 budget.
- (9) Reduced 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

The Legal team supplies 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		
	2021	2022	2023	2024	2025	2026
Total amount spent on external legal costs	\$219,373	\$111,860	\$47,967	\$160,000	\$140,000	\$140,000
# of legal requests completed*	228	214	194	250	250	250

Note: * Services provided internally to Town, InnServices, and InnPower



Our Operating Budget Overview

	2024 Approved Budget	Proposed Budget	2025 Year to Year \$ Change	Year to Year % Change	Proposed Budget	2026 Year to Year \$ Change	Year to Year % Change	Note
Revenues								
User Fees, Licences and Fines	(\$3,000)	(\$3,400)	(\$400)	13.3%	(\$3,400)	\$0	0.0%	
External Recoveries	(159,676)	(128,176)	31,500	(19.7%)	(128,176)	-	0.0%	1
Transfer from Reserve & Reserve Funds	(30,000)	(30,000)	-	0.0%	(30,000)	-	0.0%	
Total Revenues	(\$192,676)	(\$161,576)	\$31,100	(16.1%)	(\$161,576)	\$0	0.0%	
Expenditures								
Wages & Benefits	\$801,400	\$911,188	\$109,789	13.7%	\$965,048	\$53,859	5.9%	2
Materials & Supplies	192,542	261,927	69,385	36.0%	261,927	-	0.0%	3
Utilities	2,427	2,627	200	8.2%	2,627	-	0.0%	
Contracted Services	161,344	136,044	(25,300)	(15.7%)	136,044	-	0.0%	4
Internal Recoveries/Transfers	13,000	15,300	2,300	17.7%	15,700	400	2.6%	5
Total Expenditures	\$1,170,713	\$1,327,086	\$156,374	13.4%	\$1,381,346	\$54,259	4.1%	
Total Operating Budget	\$978,037	\$1,165,510	\$187,474	19.2%	\$1,219,770	\$54,259	4.7%	

Note: Explanation of Change

- (1) Reduction in external recoveries based on historical trends.
- (2) The 2025 & 2026 change in wages and benefits reflects salary progressions, employment agreements, economic adjustments, and changes in benefit costs.
- (3) Increase in insurance premiums and insurance deductibles.
- (4) Reduction in external legal costs based on historical trends.
- (5) Increase in director recoveries.

PROPOSED



Corporate Management

Service Business Plan

Executive Sponsors: CFO/Director of Corporate Services & Innovation

Service Lead: Head of Enterprise Strategy & Business Planning

Our Services

The Enterprise Strategy & Business Planning team aligns common strategies and goals across corporate partners and stakeholders to fulfill the Town's 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.

Grant Funding – We identify grant funding opportunities, work with departments to identify suitable projects, prepare and submit grant applications and then help ensure that funding requirements are met so that awarded funds are received in full.



Measuring Work & Performance

Performance Measure	Actual			Projected		
	2021	2022	2023	2024	2025	2026
Asset Management Program Health Average AMRS* Level	1.4	1.5	1.8	1.9	2.0	2.6
% of AMRS* Outcome Areas at Level 2 or Higher	53%	60%	67%	73%	85%	90%

Note: *AMRS stands for Asset Management Readiness Scale



Our Operating Budget Overview

	2024 Approved Budget	Proposed Budget	2025 Year to Year \$ Change	Year to Year % Change	Proposed Budget	2026 Year to Year \$ Change	Year to Year % Change	Note
Revenues								
Transfer from Reserve & Reserve Funds	(\$95,077)	(\$106,677)	(\$111,600)	12.2%	(\$109,086)	(\$2,409)	2.3%	1
Total Revenues	(\$95,077)	(\$106,677)	(\$111,600)	12.2%	(\$109,086)	(\$2,409)	2.3%	
Expenditures								
Wages & Benefits	\$1,381,413	\$1,535,534	\$154,120	11.2%	\$1,592,128	\$56,594	3.7%	2
Materials & Supplies	67,106	68,063	957	1.4%	68,181	118	0.2%	
Utilities	8,399	8,399	-	0.0%	8,399	-	0.0%	
Contracted Services	5,000	-	(5,000)	(100.0%)	-	-	0.0%	3
Conservation Authorities, Local Boards & Grants	17,000	-	(17,000)	(100.0%)	-	-	0.0%	4
Internal Recoveries/Transfers	(61,806)	(69,100)	(7,294)	11.8%	(75,400)	(6,300)	9.1%	5
Total Expenditures	\$1,417,112	\$1,542,896	\$125,783	8.9%	\$1,593,308	\$50,412	3.3%	
Sub-Total Operating Budget	\$1,322,035	\$1,436,219	\$114,184	8.6%	\$1,484,222	\$48,003	3.3%	
Add: Change Requests	-	49,476	49,476	0.0%	69,570	20,093	40.6%	
Total Operating Budget	\$1,322,035	\$1,485,695	\$163,660	12.4%	\$1,553,792	\$68,097	4.6%	

Note: Explanation of Change

(1) Reflects the funding from Capital reserves to offset the grant writing contract position.

- (2)** The 2025 & 2026 change in wages and benefits reflects salary progressions, employment agreements, economic adjustments, and changes in benefit costs.
- (3)** Reduction in consulting costs not historically spent.
- (4)** Budget for physician recruitment reallocated to Health & Wellness.
- (5)** Increase in internal recoveries from Council related to Executive Business Partner and Chief of Staff positions, and Director office recoveries.
- (6)** Change request reflects the addition of Business Performance Specialist - Grants Focus. Details of the change request can be found in the following pages.

PROPOSED





Service Change Request

Service Level Change: 1 FTE – Business Performance Specialist - Grants Focus

Proposed Start Date: April 1, 2025

Current Service Level:

1 full-time contract Resource Developer (i.e., Grant Writer)

Business Case Rationale:

This position would replace the existing Resource Developer contract position (i.e., Grant Writer) to provide greater capabilities for maturing the Town's grant funding program. In addition to identifying grant funding opportunities and working with departments to develop successful grant applications and prepare required funding program reports, the new role will also provide more robust project management over the grant lifecycle, including preparing periodic management reports and a grants dashboard. The new role is also expected to enhance the grant funding program through developing and administering policy, strategy, and process.

Continuing without this full-time position hinders the Town's ability to attract and retain skilled and experienced resources, increases the risk of not having the capacity to pursue all funding opportunities, and limits the Town's ability to enhance the maturity, efficiency, and performance of the grants program.

This new position directly supports Strategic Plan Objective 3.4 - Ensure capacity to be able to pursue available grant opportunities to help us realize our priorities.



Financial Impact on the 2025-2026 Budget

Operating Budget Impact		2025 Partial-Year Impact	2026 Full-Year Impact
<u>Revenues</u>			
N/A		(\$49,476)	(\$69,570)
		(49,476)	(69,570)
<u>Expenditures</u>			
Wages & Benefits		\$98,952	\$139,139
		98,952	139,139
Net Operating Budget Cost/(Savings)		\$49,476	\$69,570
Capital Budget Impact		2025 Partial-Year Impact	2026 Full-Year Impact
<u>Revenues</u>			
Capital Discretionary Reserve Fund		(\$3,100)	\$0
Total Capital Revenues		(\$3,100)	\$0
<u>Expenditures</u>			
IT Setup		\$3,100	\$0
Total Capital Expenditures		\$3,100	\$0



Capital Projects Overview

Project No. & Project Name	2025 Proposed	2026 Proposed
ADM63 Enterprise Risk Management	150,000	---
Total	\$150,000	\$0

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

PROPOSED



Financial Management

Service Business Plan

Executive Sponsor: CFO/Director of Corporate Services & Innovation

Service Lead: Treasurer



The Finance team provides 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		
	2021	2022	2023	2024	2025	2026
Property tax arrears as a % of current year taxes billed	8.1%	8.6%	10.1%	9.5%	9.0%	8.5%
Procurement						
# of competitive bid cycles completed	70	84	166	90	95	100
% of bid cycles meeting prescribed timelines*	---	70%	87%	70%	75%	80%
General Accounting						
# of accounts payable (AP) payments	4,326	4,569	4,690	4,740	4,790	4,840
% of AP payments made electronically	98%**	94%	96%	97%	97%	97%
Financial Planning						
% of Operating Budget Spent versus Planned***	98.7%	100.5%	96.8%	100%	100%	100%
% of Capital Budget Spent versus Planned	60%	47%	63.8%	70%	70%	70%

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

	2024 Approved Budget	Proposed Budget	2025 Year to Year \$ Change	Year to Year % Change	Proposed Budget	2026 Year to Year \$ Change	Year to Year % Change	Note
Revenues								
User Fees, Licences and Fines	(\$299,825)	(\$392,325)	(\$92,500)	30.9%	(\$398,100)	(\$5,775)	1.5%	1
External Recoveries	(146,000)	(95,000)	51,000	(34.9%)	(95,000)	-	0.0%	2
Total Revenues	(\$445,825)	(\$487,325)	(\$41,500)	9.3%	(\$493,100)	(\$5,775)	1.2%	
Expenditures								
Wages & Benefits	\$2,255,856	\$2,475,065	\$219,208	9.7%	\$2,562,220	\$87,155	3.5%	3
Materials & Supplies	101,481	118,215	16,734	16.5%	124,915	6,700	5.7%	4
Utilities	27,389	23,700	(3,689)	(13.5%)	23,700	-	0.0%	
Contracted Services	40,822	48,063	7,241	17.7%	49,666	1,603	3.3%	5
Rents & Financial	6,000	7,000	1,000	16.7%	7,000	-	0.0%	
Internal Recoveries/Transfers	(142,000)	(176,600)	(34,600)	24.4%	(179,400)	(2,800)	1.6%	6
Total Expenditures	\$2,289,548	\$2,495,443	\$205,894	9.0%	\$2,588,101	\$92,658	3.7%	
Sub-Total Operating Budget	\$1,843,723	\$2,008,118	\$164,394	8.9%	\$2,095,001	\$86,883	4.3%	
Add: Change Requests	-	60,599	60,599	0.0%	148,965	88,366	145.8%	7
Total Operating Budget	\$1,843,723	\$2,068,716	\$224,993	12.2%	\$2,243,966	\$175,249	8.5%	

Note: Explanation of Change

- (1) Anticipated increase in handling charge revenues.
- (2) Reduction in InnServices recoveries due to changes to MOU.

- (3)** The 2025 & 2026 change in wages and benefits reflects salary progressions, employment agreements, economic adjustments, and changes in benefit costs. This change also includes an additional co-op term.
- (4)** Anticipated increases in printing, postage, and photocopy-related costs.
- (5)** Anticipated increases in audit costs and consulting services.
- (6)** Anticipated increases in director recoveries and staff time recoveries from capital projects.
- (7)** Change request reflects the addition of a Payroll Administrator in 2025, and an Accounts Payable Specialist in 2026. Details of the change request can be found in the following pages.

PROPOSED





Service Change Request #1

Service Level Change: 1 FTE – Payroll Administrator

Proposed Start Date: April 1, 2025

Current Service Level:

1 Payroll Administrator

Business Case Rationale:

The Town's only Payroll Administrator position has been in place for 20+ years, and during that time the Town has grown significantly. Since 2003, the number of staff employed by the Town has increased by 80 full-time and 26 part-time staff. In total, the Town (including Library) has 259 permanent staff and approximately 186 part-time staff. As well, the complexity of payroll legislation, including OMERS, and the tracking and accounting of how staff spend their time has increased considerably.

The payroll workload far exceeds the capacity of one staff member. To manage the current workload, a Financial Analyst has been assigned regular payroll duties along with ongoing assistance from a co-op student entering operations timesheets. Even with this additional help, there are still not enough staffing resources in place to address the current workload, resulting in regular overtime, overburdened staff and the risk of errors.

The hiring of an additional Payroll Administrator is vital in addressing workload issues and will enable a more even distribution of work and thorough reviews to ensure payroll is accurate, compliant and risks are managed. It will also ensure timely payroll processing and responses to employee queries and issues.

As payroll is a critical process, this additional staff member will enable cross-training and knowledge sharing, ensuring that institutional payroll knowledge is preserved and broadened. This position will also support ongoing and future initiatives aimed at streamlining payroll processes through technology upgrades and process improvements.



Financial Impact on the 2025-2026 Budget

Operating Budget Impact

2025 Partial-Year Impact

2026 Full-Year Impact

Revenues

N/A

Expenditures

Wages & Benefits

Overtime Savings

IT & Licensing Costs

\$69,299

(12,000)

3,300

60,599

\$98,943

(17,000)

3,300

85,243

Net Operating Budget Cost/(Savings)

\$60,599

\$85,243

Capital Budget Impact

2025 Partial-Year Impact

2026 Full-Year Impact

Revenues

Capital Discretionary Reserve Fund

(\$3,100)

\$0

Total Capital Revenues

(\$3,100)

\$0

Expenditures

IT Setup

\$3,100

\$0

Total Capital Expenditures

\$3,100

\$0



Service Change Request #2

Service Level Change: 1 FTE – Accounts Payable Specialist

Proposed Start Date: January 1, 2026

Current Service Level:

1 Accounts Payable Specialist

Business Case Rationale:

The Accounts Payable Specialist processes payments to vendors for all Town departments and the Library. Prior to issuing payments, they review invoices for accuracy, completeness and compliance with the Town's Purchasing By-law and ensure invoices have been approved in accordance with established signing authorities. The position is responsible for the processing of credit card payments, employee expense reimbursements, vendor statement reconciliations, maintenance of vendor files, and responding to vendor and staff inquiries.

The position of Accounts Payable Specialist has been in place for 20+ years, and during that time the Town has grown significantly. As Town services and capital works increase, the volume of accounts payable transactions has increased as well, and it has become increasingly difficult to keep up with the workload despite the additional resources being directed to these tasks. Finance has been managing the increased workload through a co-op student and assistance from other full-time staff. However, this is not sustainable as this takes away capacity from other full-time positions and using a co-op student is inefficient as it involves retraining each new co-op student.

Hiring an additional accounts payable position is important in ensuring that invoices and payments are issued in a timely and accurate manner. As well, this position will build depth in the department through cross-training and knowledge sharing and will support ongoing and future initiatives aimed at streamlining accounts payable processes through software upgrades and process improvements.



Financial Impact on the 2025-2026 Budget

Operating Budget Impact

2025 Full-Year Impact

2026 Full-Year Impact

Revenues

N/A

Expenditures

Wages & Benefits

IT & Licensing Costs

Co-op Term x2 Reduction

\$0

\$86,122

0

3,300

0

(25,700)

0

63,722

Net Operating Budget Cost/(Savings)

\$0

\$63,722

Capital Budget Impact

2025 Full-Year Impact

2026 Full-Year Impact

Revenues

Capital Discretionary Reserve Fund

\$0

(\$3,100)

Total Capital Revenues

\$0

(\$3,100)

Expenditures

IT Setup

\$0

\$3,100

Total Capital Expenditures

\$0

\$3,100

Fleet Management

Service Business Plan

Executive Sponsor: Director of Operations

Service Lead: Operations Manager, Roads and Fleet Services



Our Services

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 community needs. 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		
	2021	2022	2023	2024	2025	2026
# of municipal vehicle service appointments completed	1,134	1,098	1,233	1,200	1,200	1,200
# of corporate partner vehicle service appointments completed	374	418	570	455	455	455
% split of new to aging vehicles and equipment currently in service*	50:50%	48:52%	51:49%	50:50%	50:50%	50:50%
Productivity rate of fleet shop	---	---	81%	80%	80%	80%

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



Our Operating Budget Overview

	2024 Approved Budget	Proposed Budget	2025 Year to Year \$ Change	Year to Year % Change	Proposed Budget	2026 Year to Year \$ Change	Year to Year % Change	Note
Revenues								
User Fees, Licences and Fines	\$0	(\$4,500)	(\$4,500)	0.0%	(\$4,500)	\$0	0.0%	1
External Recoveries	(260,870)	(278,661)	(17,791)	6.8%	(285,482)	(6,821)	2.4%	2
Total Revenues	(\$260,870)	(\$283,161)	(\$22,291)	8.5%	(\$289,982)	(\$6,821)	2.4%	
Expenditures								
Wages & Benefits	\$939,745	\$789,869	(\$149,876)	(15.9%)	\$820,753	\$30,884	3.9%	3
Materials & Supplies	747,376	1,054,535	307,159	41.1%	1,054,637	102	0.0%	4
Utilities	1,481	1,481	-	0.0%	1,481	-	0.0%	
Contracted Services	53,000	23,112	(29,888)	(56.4%)	23,112	-	0.0%	5
Rents & Financial	2,500	2,500	-	0.0%	2,500	-	0.0%	
Internal Recoveries/Transfers	(831,311)	(1,266,486)	(435,175)	52.3%	(1,318,050)	(51,564)	4.1%	6
Total Expenditures	\$912,791	\$605,011	(\$307,780)	(33.7%)	\$584,434	(\$20,578)	(3.4%)	
Sub-Total Operating Budget	\$651,921	\$321,850	(\$330,071)	(50.6%)	\$294,452	(\$27,399)	(8.5%)	
Add: Op. Impacts from Capital	-	650	650	0.0%	1,000	350	53.8%	7
Total Operating Budget	\$651,921	\$322,500	(\$329,421)	(50.5%)	\$295,452	(\$27,049)	(8.4%)	

Note: Explanation of Change

- (1) Fuel related revenue moved from the Operations Administration budget to the Fleet budget.
 (2) Anticipated increase in external fleet recoveries.

- (3)** The 2025 & 2026 change in wages and benefits reflects salary progressions, employment agreements, economic adjustments, and changes in benefit costs. This change also includes the removal of two contract fleet apprentices and repurposing the Fleet Business Specialist to Operations Business Analyst which sits within Operations Administrations.
- (4)** Increase in sublet costs required to service vehicles. These costs are offset by internal and external fleet recoveries.
- (5)** Budget realignment between contracted services and materials & supplies for ease of tracking all software fees under one line item.
- (6)** Anticipated increase in internal fleet recoveries from other service areas.
- (7)** Operating impacts from various capital projects with additional fleet units being brought onboard.



Capital Projects Overview

Project No. & Project Name	2025 Proposed	2026 Proposed
FLT386 Fleet Services Sustain (Replace) Vehicles & Equipment Program	1,678,802	2,405,373
FLT413 Building Fleet Sustain (Replace) Vehicles	138,900	122,600
FLT420 New Unit - Compact Tractor with Attachments	204,000	---
FLT421 Plow Sensor Upgrades	18,000	---
FLT422 Additional Two (2) Building Inspection Vehicles	151,300	---
FLT423 Additional By-Law Vehicle	---	79,000
Sub-Total Fleet Management	\$2,191,002	\$2,606,973
Add: Change Requests	---	507,000
Total Fleet Management	\$2,191,002	\$3,113,973

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

The IT department works 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, we contractually provide 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. Additionally, we can help provide better insight to various operations through enhanced analysis of existing data collections.

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		
	2021	2022	2023	2024	2025	2026
# of GIS layers	391	403	509	515	530	545
# of published map services	105	69	733*	750	775	800
# of support tickets opened	4,864	4,782	4,498	5,250	5,250	5,250
% of support tickets closed	95%	96%	97%	90%	90%	90%
IT support user satisfaction	98%	97%	97%	95%	95%	95%

Note: *The migration from our on-premise ArcGIS to a County-hosted instance resulted in an increase in the number of map services published.



Our Operating Budget Overview

	2024 Approved Budget	Proposed Budget	2025 Year to Year \$ Change	Year to Year % Change	Proposed Budget	2026 Year to Year \$ Change	Year to Year % Change	Note
Revenues								
External Recoveries	(\$190,610)	(\$118,849)	\$71,761	(37.6%)	(\$118,849)	\$0	0.0%	1
Total Revenues	(\$190,610)	(\$118,849)	\$71,761	(37.6%)	(\$118,849)	\$0	0.0%	
Expenditures								
Wages & Benefits	\$986,906	\$1,207,971	\$221,066	22.4%	\$1,262,754	\$54,783	4.5%	2
Materials & Supplies	254,637	782,922	528,285	207.5%	924,587	141,665	18.1%	3
Utilities	4,563	5,863	1,300	28.5%	5,863	-	0.0%	
Contracted Services	634,006	94,424	(539,582)	(85.1%)	94,424	-	0.0%	3
Transfer to Reserve & Reserve Funds	131,000	150,000	19,000	14.5%	150,000	-	0.0%	4
Internal Recoveries/Transfers	23,200	(54,700)	(77,900)	(335.8%)	(47,300)	7,400	(13.5%)	5
Total Expenditures	\$2,034,312	\$2,186,480	\$152,169	7.5%	\$2,390,328	\$203,848	9.3%	
Sub-Total Operating Budget	\$1,843,702	\$2,067,631	\$223,930	12.1%	\$2,271,479	\$203,848	9.9%	
Add: Op. Impacts from Capital	-	23,280	23,280	0.0%	138,280	115,000	494.0%	6
Total Operating Budget	\$1,843,702	\$2,090,911	\$247,210	13.4%	\$2,409,759	\$318,848	15.2%	

Note: Explanation of Change

- (1) Reduction in InnServices recoveries due to changes to MOU and reduction in external recoveries from development works based on historical trends.

- (2)** The 2025 & 2026 change in wages and benefits reflects salary progressions, employment agreements, economic adjustments, and changes in benefit costs.
- (3)** The 2025 change represents a budget realignment for ease of tracking all software fees under one line item and economic increases in software licensing fees. The 2026 increase reflects adding back operating impacts from delayed capital works approved in prior years.
- (4)** Increase in 2025 transfer to Computer Replacement Reserve to support future IT equipment replacements.
- (5)** Increase in internal recoveries from Building reserve for Cloudpermit annual fees combined with increased director costs.
- (6)** Operating impacts from capital projects IT146 and IT157 for ongoing software related costs.



Capital Projects Overview

Project No. & Project Name	2025 Proposed	2026 Proposed
IT63 Hardware Replacements	130,000	130,000
IT70 Hardware Replacements - CDSB Building	25,000	30,000
IT89 IT Infrastructure Replacements	70,000	80,000
IT130 Network Security Updates	---	50,000
IT132 Card Access Technology Upgrade	125,000	---
IT140 IT Research & Development	10,000	10,000
IT141 Security Camera Replacements	---	25,000
IT146 Digital Services	50,000	50,000
IT149 ERP System replacement	5,160,000	---
IT157 Mobile Worker	25,000	---
Sub-Total Information Technology	\$5,595,000	\$375,000
Add: Change Requests	39,426	10,478
Total Information Technology	\$5,634,426	\$385,478

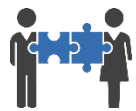
Read details on these Capital Projects at innisfil.ca/CapitalProjects.

People & Talent Management

Service Business Plan

Executive Sponsor: Director of People & Talent

Service Lead: Manager of People & Talent



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. 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. We also lead collective agreement negotiations and grievance management, as well as consult on collective agreement application 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, accommodation plans, safe/early return to work programs, and oversee benefit programs. We also lead the Corporate health and safety program, undertake root cause analysis and metrics, and

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		
	2021	2022	2023	2024	2025	2026
# of recruitments completed	92	112*	75	80	80	80
Average time to fill recruitment from posting to signing (days)	46	52*	48	55	55	55
# of corporate learning and development opportunities offered	18	14	13	15	15	15
Employee retention rate	90%	85%	92%	93%	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

	2024 Approved Budget	Proposed Budget	2025 Year to Year \$ Change	Year to Year % Change	Proposed Budget	2026 Year to Year \$ Change	Year to Year % Change	Note
Revenues								
External Recoveries	(\$102,500)	(\$35,000)	\$67,500	(65.9%)	(\$35,000)	\$0	0.0%	1
Total Revenues	(\$102,500)	(\$35,000)	\$67,500	(65.9%)	(\$35,000)	\$0	0.0%	
Expenditures								
Wages & Benefits	\$865,345	\$959,968	\$94,623	10.9%	\$1,012,757	\$52,790	5.5%	2
Materials & Supplies	169,842	174,792	4,950	2.9%	175,892	1,100	0.6%	
Utilities	4,672	4,672	-	0.0%	4,672	-	0.0%	
Contracted Services	53,000	91,500	38,500	72.6%	86,500	(5,000)	(5.5%)	3
Internal Recoveries/Transfers	-	(23,400)	(23,400)	0.0%	(25,100)	(1,700)	7.3%	4
Total Expenditures	\$1,092,859	\$1,207,532	\$114,673	10.5%	\$1,254,721	\$47,190	3.9%	
Sub-Total Operating Budget	\$990,359	\$1,172,532	\$182,173	18.4%	\$1,219,721	\$47,190	4.0%	
Add: Change Requests	-	93,481	93,481	0.0%	129,686	36,205	38.7%	5
Total Operating Budget	\$990,359	\$1,266,013	\$275,654	27.8%	\$1,349,407	\$83,394	6.6%	

Note: Explanation of Change

- (1) Removal of InnServices recoveries due to changes to MOU.
- (2) The 2025 & 2026 change in wages and benefits reflects salary progressions, employment agreements, economic adjustments, and changes in benefit costs.
- (3) Increase in recruitment services and consulting service cost to reflect historical trends.
- (4) Addition of director recoveries.

- (5)** Change request reflects the addition of a People & Talent Partner. Details of the change request can be found in the following pages.

PROPOSED





Service Change Request

Service Level Change: 1 FTE – People & Talent Partner

Proposed Start Date: April 1, 2025

Current Service Level:

- 1 FTE Manager of People & Talent (non-union)
- 1 FTE Partner, People & Talent – Talent Acquisition (non-union)
- 1 FTE Partner, People & Talent – Total Rewards (non-union)
- 1 FTE Corporate Health & Safety Partner (non-union)
- 1 FTE Associate, People & Talent (non-union)

Business Case Rationale:

The People & Talent Partner position is critical as we grow and support an employee-focused culture that differentiates Innisfil and enhances our shared commitment to excellence in service delivery to the community. The People & Talent staff complement has remained unchanged since 2017 when the last position was added to the team. Since that time, the Town has added 70+ new full-time positions and a significant number of contract, seasonal, student, and volunteer firefighter positions (with the same complement within P&T).

In 2017, the FTE People & Talent position was created as a key driver for the overall corporate learning and development program and was also responsible for generalist duties. Over time, that position has evolved into the Manager of People & Talent and now encompasses leading the development and implementation of Town-wide initiatives and programs related to employee/labour relations, talent management, total rewards, and wellness management that support employees and the Town's Strategic Plan.

This People & Talent Partner position will be accountable for a diverse portfolio, continuing to develop and implement our learning and development framework for employees, leading internal efforts to build an educated, inclusive and diverse work environment, and implementing people-focused programs/initiatives. This position will provide extra support to help balance the workload within People & Talent, safeguard employee well-being, and contribute to making the Town a place that attracts top talent and retains a dedicated workforce. Lastly, this position is critical to championing Equity, Diversity and Inclusion (EDI) across the organization and building internal and external relationships with key partners to make meaningful change.

People & Talent is facing increased workload and service demands and is increasingly solely focusing on the day-to-day duties to keep afloat (impacting best practice programs, increased service offerings, productivity and employee well-being). Moreover, in 2021, EDI was added as part of People & Talent's portfolio for internal engagement and action. To date, we have listened, learned, and championed several important activities and initiatives. However, capacity has not afforded the team the dedicated focus to engage on priorities associated with EDI. Continuous momentum through staff resources is needed to dive into long-term initiatives to address equity and inclusion.

Within the last several years, we have worked hard to transform learning and development in the Town of Innisfil. We firmly believe in a strategic approach and offering the right training, to the right people, at the right time. With tight labour markets a reality, hiring for aptitude and training for skills may well be the path forward. A strategic approach to enabling continuous learning within our Learning & Development 2.0 framework and people focussed programs across the board are critical as we grow and evolve as an organization. These will result in increased workforce productivity, innovation, and the ability to change at scale to capitalize on new opportunities quickly. This will support a strong culture that differentiates Innisfil so we can attract critical talent, support and retain employees, and develop and grow our staff.

This new position directly supports the Town's Strategic Plan 'Serve' pillar, primarily through 'Build Organizational Resilience' objectives 2.1, 2.2, 2.3, 2.4 and 3.1.



Financial Impact on the 2025-2026 Budget

Operating Budget Impact

2025 Partial-Year Impact

2026 Full-Year Impact

Revenues

N/A

Expenditures

Wages & Benefits

IT & Licensing Costs

Cell Phone Costs

\$89,139

3,800

542

93,481

\$125,344

3,800

720

129,864

Net Operating Budget Cost/(Savings)

\$93,481

\$129,864

Capital Budget Impact

2025 Partial-Year Impact

2026 Full-Year Impact

Revenues

Capital Discretionary Reserve Fund

(\$3,100)

\$0

Total Capital Revenues

(\$3,100)

\$0

Expenditures

IT Setup

\$3,100

\$0

Total Capital Expenditures

\$3,100

\$0

Appendix A: Summary of Staff Complement



Summary of Staff Complement

The table below summarizes the total full-time equivalent (FTE) positions within each service area/department. For the purposes of the summary below, “non-permanent” includes contract, casual, part-time, and student positions. Volunteer Firefighters (VFFs) are also categorized in this chart as non-permanent FTEs for calculation purposes only. Council members are excluded from the summary below.

Service Area/ Department	2024 Approved FTEs			2025 Proposed FTEs			2026 Proposed FTEs			Note
	Permanent	Non-Permanent	Total	Permanent	Non-Permanent	Total	Permanent	Non-Permanent	Total	
Business Performance	4.00	1.00	5.00	5.00	-	5.00	5.00	-	5.00	(1)
CAO's Office	4.00	-	4.00	4.00	-	4.00	4.00	-	4.00	
CDSB	22.00	5.33	27.33	24.00	5.34	29.34	24.00	5.34	29.34	(2)
Communications	5.00	-	5.00	5.00	-	5.00	5.00	-	5.00	
Community Health & Wellness	1.00	1.00	2.00	1.00	3.00	4.00	1.00	1.25	2.25	(3)
Customer Service	8.00	-	8.00	9.00	-	9.00	9.00	-	9.00	(4)
Economic Development	4.00	1.00	5.00	5.00	1.00	6.00	5.00	1.00	6.00	(5)
Engineering Services	19.00	3.00	22.00	20.00	2.00	22.00	20.00	2.00	22.00	(6)
Financial Services	18.00	0.67	18.67	19.00	1.00	20.00	20.00	0.33	20.33	(7)
Fire & Rescue Services	47.00	85.25	132.25	50.00	84.33	134.33	51.00	84.33	135.33	(8)
Information Technology	9.00	-	9.00	9.00	-	9.00	9.00	-	9.00	
Legal & Clerks Services	10.00	-	10.00	10.00	-	10.00	10.00	-	10.00	
Operations	59.00	34.57	93.57	59.00	33.24	92.24	60.00	33.24	93.24	(9)
People & Talent Services	6.00	0.33	6.33	7.00	0.33	7.33	7.00	0.33	7.33	(10)

Summary of Staff Complement

Service Area/ Department	2024 Approved FTEs			2025 Proposed FTEs			2026 Proposed FTEs			Note
	Permanent	Non-Permanent	Total	Permanent	Non-Permanent	Total	Permanent	Non-Permanent	Total	
Planning	11.00	0.67	11.67	12.00	0.67	12.67	12.00	0.67	12.67	(11)
Sports & Recreation	5.00	5.65	10.65	6.00	5.65	11.65	6.00	5.72	11.72	(12)
Total Town	232.00	147.47	379.47	245.00	145.56	390.56	248.00	143.21	391.21	
Library	27.00	9.10	36.10	32.71	2.81	35.52	32.71	2.81	35.52	(13)
Total FTEs	259.00	156.57	415.57	277.71	148.37	426.08	280.71	146.02	426.73	

Note: Explanation of Change

- (1) Addition of a Business Performance Specialist - Grants Focus, replacing the existing contract position. See the Corporate Management business plan for more details.
- (2) Addition of a Plans Examiner/Building Process Specialist, details of which can be found in the Building Permits & Inspection Services business plan. Also, the addition of an MLE Program Coordinator, details of which can be found in the By-law Enforcement business plan.
- (3) The change reflects the temporary addition of two contract positions to support the BSCF initiatives. These positions are funded through BSCF grant funds and are removed at the end of 2025 and Q1 of 2026.
- (4) Addition of a Customer Service Representative. See the Customer Service business plan for more details.
- (5) Conversion of the contract DMZ Project Coordinator into a full-time position, details of which can be found in the Economic Development business plan. Also, a temporary contract position was added to support works outlined in the Rural Economic Development (RED) grant application.
- (6) Conversion of the contract Development Project Manager into a full-time position. Details can be found in the Engineering Services business plan.
- (7) Addition of a Payroll Administrator and a third co-op term in 2025, and the addition of an Accounts Payable Specialist in 2026 as well as a reduction of two co-op terms to offset the impact of the new FTE. Details of these change requests can be found in the Financial Management business plan.

Summary of Staff Complement

- (8)** The 2025 change reflects the conversion of the contract Fire Inspector to a full-time position, the addition of a Training Officer, the addition of a Fire Inspector, and a minor adjustment to the co-op term to reflect current practices. The 2026 change reflects the addition of an additional Fire Inspector. Details of these change requests can be found in the Fire Protection business plan.
- (9)** The 2025 change to non-permanent positions reflects the reduction of two fleet apprentices and the addition of one contract Arborist. The 2026 change reflects the addition of a Roads Operator, details of which can be found in the Transportation Network business plan.
- (10)** Addition of a People & Talent Partner. See the People & Talent Management business plan for details.
- (11)** Addition of a Supervisor of Policy Planning. See the Planning Services business plan for details.
- (12)** Addition of a Recreation Coordinator. See the Sports & Recreational Activities business plan for details.
- (13)** Adjustments have been made to convert some non-permanent staff to permanent positions.



Appendix B:

Change in Town Property Tax Levy



Summary of Change in Town Property Tax Levy Requirement

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 \$7,319,447 in 2025 and \$7,244,854 in 2026, as a year-to-year comparison on the Town portion only, has been broken down below.

Budget Item Description	2025 Budget Change	2026 Budget Change	Comments
Beginning Balance	\$49,797,360	\$57,116,807	Operating and Capital Levy from prior year.
Revenue			
Registration & Facility Fees	(\$233,741)	(\$35,167)	Increase in ice rental revenue (\$132K) and MIT (maintenance, interest & taxes) revenue (\$221K) at the RHCWC. This is partially offset by a decrease in admission revenues (\$100K) at IBP.
Permits & Other Development Fees	(112,338)	(147,393)	Increase in zoning amendments (\$30K) and building permit revenue (\$84K in 2025 & \$147K in 2026). The increased building permit revenue will be used to balance the Building Permit & Inspection Services and any surplus funds will be transferred to the inspection reserve as shown below.
User Fees, Licences and Fines	(2,433,171)	(40,974)	Addition of fine revenue (\$2.36M) related to the automated speed enforcement and red light camera initiatives. Also, increase in handling charges (\$115K).
Penalties & Interest	(529,000)	(200,000)	Increase in penalty & interest on taxes to align with actuals.

Summary of Change in Town Property Tax Levy Requirement

Budget Item Description	2025 Budget Change	2026 Budget Change	Comments
Interest & Dividends	(386,236)	409,483	Increase in dividends from InnPower (\$300K) and increase in other bank/investment income (\$86K). However, staff anticipate interest rates will decrease further in 2026.
Ontario Lottery Gaming (OLG) Revenues	(800,000)	(100,000)	Increase in OLG gaming revenue, which is offset by transfers to reserves.
External Recoveries	284,801	(66,638)	Removal of municipal drainage charge recoveries due to delayed capital works (\$304K) which is offset by a decrease in long-term debt below. Removal of recoveries from other municipalities due to the ending of the joint fire chief agreement with BWG (\$138K). Reduction in recoveries from InnServices (\$226K). Partially offset by an increase in Transit recoveries (\$406K).
Other	(321,106)	271,138	Increase in provincial Gas Tax funding (\$150K) for Transit, and one-time addition of federal grant funding (\$225K) for the Building Safer Communities Funding (BSCF) which is offset by expenses to deliver grant initiatives. Partially offset by a decrease in Provincial Offence Act (POA) revenues (\$121K). All POA revenues are budgeted to be transferred to the Capital Reserve Fund. The 2026 change reflects the removal of the one-time BSCF grant revenue from the prior year.
Property Taxation	125,193	(12,234)	Reduction in supplementary tax revenue to align more closely with actuals and forecasted.



Summary of Change in Town Property Tax Levy Requirement

Budget Item Description	2025 Budget Change	2026 Budget Change	Comments
Transfer from Reserve & Reserve Funds	(443,621)	772,626	Addition of funding from the Tax Rate Stabilization Reserve (\$800K). Also, reductions in general government DC revenue (157K) for Transit and Parks DC revenue (\$191K) due to the reduction in debt interest payments for the IRC. The 2026 change reflects the removal of the reliance on the Tax Rate Stabilization Reserve.
Net Change in Revenues	(\$4,849,218)	\$850,841	
Expenditures			
Wages & Benefits			
Cost of living increases	691,828	886,900	Increases for cost-of-living adjustments based on current collective agreements and estimated future increases.
Impacts for Job/Market Evaluations	1,452,231	178,012	Realized and estimated impacts related to compensation adjustments based upon job evaluations and reviews across employee groups.
Overtime & Service Pay	245,175	44,244	Increase in service pay for full-time firefighters based on years of service (\$45K in 2025 and \$40K in 2026) and increases in overtime largely for Fire (\$99K) and Operations (\$91K).
OMERS for Non-Full Time	67,000	68,000	Estimated increase in OMERS legislation to extend eligibility to non-full time employees and potential expansion to OMERS eligibility criteria.
Grant Related Contracts	292,690	(155,316)	Addition of temporary contracts in 2025 to support grant initiatives such as the Building Safer Communities Fund (BSCF) and Rural Economic Development (RED) funds. These contracts wrap up by Q1 of 2026.

Summary of Change in Town Property Tax Levy Requirement

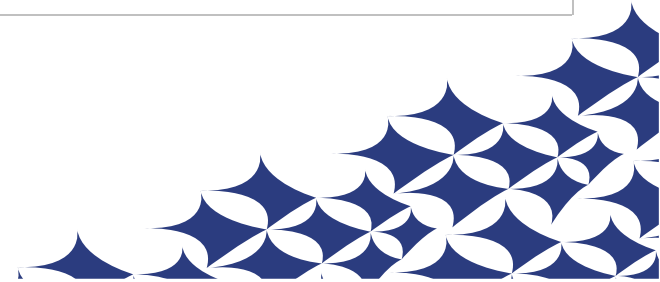
Budget Item Description	2025 Budget Change	2026 Budget Change	Comments
Other	428,047	333,330	Includes grid progression, rate & position changes, and other adjustments.
Net Change in Wages & Benefits	\$3,176,971	\$1,355,170	
Materials & Supplies			
Budget realignment	(1,308,426)		Budget realignment between contracted services and materials and supplies - increasing for transit (\$1.82M) and decreasing for IT-hosted services (\$518K).
Excess Soils	40,000	280,000	New legislative requirements to process excess soil materials before disposing.
Fleet repairs and maintenance	493,735	64,068	Increasing repair and maintenance costs for fleet costs across service areas.
Streetlights	204,294		Increase in signal locates, repairs, and maintenance.
Software Increases	222,150	146,786	Increases in IT, Fire, and Fleet software costs. The 2026 change adds back operating impacts from approved capital projects that were delayed in their implementation.
Traffic Calming	47,500	117,000	Traffic calming installations recommended in the Traffic Calming Study.
Electrical, Plumbing & HVAC Purchased Services	239,000		Increases in various purchased services related to facilities/park repair and maintenance.
Grant spending	97,000		Increased materials required to deliver initiatives related to grant funding.

Summary of Change in Town Property Tax Levy Requirement

Budget Item Description	2025 Budget Change	2026 Budget Change	Comments
Clothing/PPE	98,325		Increases for Fire including one-time uniform replacements per the collective agreement and inflationary impacts (\$70K), Operations clothing (\$17K), and MLE staff clothing (\$9K).
Insurance and insurance deductibles	84,315		Increases in insurance premiums and insurance deductible amounts.
Other	(24)	31,654	Various increases across other areas of the operating budget such as professional dues, cleaning supplies, fuel, printing, postage, equipment and facility maintenance, etc.
Net Change in Materials & Supplies	\$217,869	\$639,508	
Utilities	185,208	136,904	Increase in budgeted utility costs for Town Square (\$126K), Cookstown Community Park (\$43K), and Centennial Park (\$25K) to reflect meter management and billing by InnServices. The 2026 change reflects inflationary increases for utilities across all Town facilities and parks.
Contracted Services	4,619,257	204,344	Increase in processing fees (\$2.19M) related to the automated speed enforcement and red light camera initiatives, and increase in transit costs (\$1.05M). This change also includes a budget realignment between contracted services and materials and supplies - increasing for transit (\$1.82M) and decreasing for IT hosted services (\$518K). The 2026 change includes inflationary adjustments to various operating contracts (\$55K), increase in transit costs (\$57K), and one time increase for election costs (\$85K).
Rents & Financial	41,213	7,286	Increases in property taxes for the RHWC.

Summary of Change in Town Property Tax Levy Requirement

Budget Item Description	2025 Budget Change	2026 Budget Change	Comments
Long-term debt - Principal & Interest	(571,006)	(177,503)	Reduction to various long-term debts and interest payments as debts are decreasing such as IRC debt (\$191K), Town HAall debt (\$28K), and removal of stormwater debt (\$304K) due to delayed capital works. The 2026 change reflects further reductions in interest payments (\$80K) and the removal of the streetlight loan (\$96K) as the final payments will be made in 2025.
Transfer to Reserve & Reserve Funds	948,459	969,442	Increase in transfer to OLG reserve (\$800K) due to the projected increasing OLG revenue. Also, increase in the transfer to the fleet reserve (\$400K) to support future fleet replacements. Offset by reductions to capital reserve transfer (\$200K) due to adjustments to supplementary tax revenue, and a reduction for less POA revenue (\$121K). The 2026 change reflects increase in transfer to OLG reserve (\$100K), increase to fleet reserve (\$400K), and the partial repayment of Tax Rate Stabilization Reserve funds (\$500K) used to reduce the tax impact in 2025.
Conservation Authorities, Local Boards & Grants	352,038	273,759	Includes the change in Library budget (\$312K in 2025 & \$248K in 2026) largely due to salaries, and the change in Conservation Authorities budgets (\$40K in 2025 & \$25K in 2026). Details of the change in the Conservation Authorities budget can be found at innisfil.ca/budget .
Internal Recoveries/Transfers	112,560	(45,754)	Reduction in capital recoveries to align with historical trends.
Net Change in Expenditures	\$9,082,569	\$3,363,156	
Operating Impacts from Proposed Capital Budget	44,614	168,794	Operating impacts as a result of capital projects, subject to Council approval. See Appendix D for more details.



Summary of Change in Town Property Tax Levy Requirement

Budget Item Description	2025 Budget Change	2026 Budget Change	Comments
Recommended Change Requests	903,483	546,063	Proposed service level changes presented in Table 1 of the Financial Overview.
Town Operating Budget Change	\$5,181,447	\$4,928,854	
Capital Levy Increase	2,138,000	2,316,000	
Total Change	\$7,319,447	\$7,244,854	
Total Town Operating Budget (excluding Police)	\$57,116,807	\$64,361,661	

Appendix C:

Budget Requests Considered But Not Included

PROPOSED



Budget Requests Considered but Not Included

As indicated in the Financial Overview, staff considered numerous options in delivering a budget that efficiently and effectively delivers 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 table below provides further details related to the reductions made during internal deliberations.

#	Item	Description	Property Tax Impact		
			2025 Budget Change	2026 Incremental Change	Total Base Budget Change
1	Increase in transfer to Fleet Reserve	Staff have reduced the increase that was initially proposed for the transfer to the Fleet Reserve, from an annual increase of \$800K per year, to \$400K per year. There are significant pressures on the Fleet Reserve, as the number of fleet increases to serve a growing population, and fleet greening initiatives are phased in. As a result of this reduction, future budgets will need to reflect a significant increase in this annual transfer, and a review of the program will be required to identify cost saving measures.	\$400,000	\$400,000	\$800,000
2	Increase in grant to Innisfil Community Foundation (ICF)	ICF has requested an increase to their grant funding from the Town in the amount of \$50K which would increase the current grant funding from \$200K to \$250K. The increase in the transfer to ICF would be offset by a decrease in the transfer to the capital reserve.	50,000 (50,000)	- -	50,000 (50,000)
3	Increase in transfer to Computer Reserve	Staff have reduced the increase that was initially proposed for the transfer to the Computer Reserve. This could impact the ability to replace aging computer equipment, requiring higher	25,000	25,000	50,000

Budget Requests Not Included in Proposed Budget

#	Item	Description	Property Tax Impact		
			2025 Budget Change	2026 Incremental Change	Total Base Budget Change
		equipment maintenance costs as staff operate on older equipment.			
4	Excess Soils - Street Sweeping & Curb/Gutter & Ditching	Excess soil legislation requires that certain materials be processed and treated before disposal. Staff included estimates for processing the excess soils related to various road and stormwater-related works such as street sweeping, curb and gutter works, and ditching. The original budget submission from staff included \$320K in costs to address the materials stockpiled at Operations. Staff have determined that treating the materials could be delayed until 2026. In addition, staff have plans to utilize some of the materials reducing the amount of material that requires processing. As such, the budgeted amount for excess soils has been reduced to \$40K in 2025.	280,000	(280,000)	-
5	Dust Control	Staff proposed an increase to the dust control budget of \$66K as costs for oil used in dust control activities have doubled in the last couple of years. Without this increase, yearly applications will decrease from 2 to 1 unless staff are able to manage costs within the departmental budget utilizing any unplanned savings through the year or will manage corporately if needed.	65,789	-	65,789
6	Guiderail	As part of the 2023-2024 budget, the guiderail maintenance budget was eliminated, meaning no guiderail maintenance will be completed. Staff initially proposed adding funds back to the budget for this, however through internal deliberations	45,000	-	45,000

Budget Requests Not Included in Proposed Budget

#	Item	Description	Property Tax Impact		
			2025 Budget Change	2026 Incremental Change	Total Base Budget Change
		the budget was removed. In the event of any emergency works/ major repairs, staff would continue attempting to manage costs within the existing operating budget, or will manage corporately, if needed.			
7	Flood Control	Operations flood control budget was eliminated as part of the 2023-2024 budget. Staff initially proposed adding funds back to the budget for this, however through internal deliberations the budget was removed. 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 will manage corporately, if needed.	30,000	-	30,000
8	Ditching	Staff initially proposed a budget increase related to ditching across the town, however, the proposed increase was removed through the internal budget deliberation process. This will result in a reduction in ditching cleanouts throughout the Town. With this reduction, Operations will focus on using internal resources in the completion of this work. As a result, some areas may see slower water flow through our ditches and culverts.	29,890	-	29,890
9	Traffic Counts	Staff initially proposed a budget increase to conduct traffic counts. These traffic counts provide staff with data that can	25,000	-	25,000

Budget Requests Not Included in Proposed Budget

#	Item	Description	Property Tax Impact		
			2025 Budget Change	2026 Incremental Change	Total Base Budget Change
		help with decisions and recommendations. By removing the budget for traffic counts, this will limit the monitoring of the traffic calming initiatives being implemented across the town. If traffic count data is required, staff would attempt to manage costs within the existing operating budget, or will manage corporately, if needed.			
10	Traffic Safety Advisory Committee (TSAC)	The TSAC budget currently sits within the capital budget, however, the initiatives more closely align with operating initiatives, so the intent is to transition this to the operating budget. However, since there are sufficient funds remaining in the existing capital project budget for TSAC, staff have removed this proposed increase from the operating budget and will evaluate the remaining funds in the capital budget when readopting the 2026 budget.	80,000	-	80,000
11	Hope Tree, Banners & Lights along IBR, Cookstown Tree & Lights	Budget dollars were initially proposed to add permanent funding to the operating budget to support various holiday installments across the town. In prior years, staff have managed these costs within existing budgets. However, due to budgetary pressures, staff are proposing that the banners/lights along IBR and the Cookstown tree/lights continue to be funded through capital project ADM37 Council Strategic Initiatives for 2025 and 2026. Staff would endeavour to incorporate these costs into the next budget cycle. The "Hope Tree" lights at Innisfil Beach Park would not be continued.	42,500		42,500

Budget Requests Not Included in Proposed Budget

#	Item	Description	Property Tax Impact		
			2025 Budget Change	2026 Incremental Change	Total Base Budget Change
12	Parking Lot Line Painting	The 2025-2026 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 departmental operating budget, or will manage corporately, if needed.	70,000		70,000
13	AED Replacements	Staff had initially proposed a proactive preventative maintenance replacement schedule for 5 AED units, however these funds have not been included in the proposed budget and staff will take more of a reactive approach to replacing AED units. Staff will attempt to manage the unbudgeted expenses through the departmental operating budget, or will manage corporately, if needed.	22,500	(22,500)	-
14	Sports & Recreation Expenses	The initial budget submission for Sports & Recreation Activities included additional costs for various expenses such as materials, advertising, contracts, etc, within programming, summer camp, and administration areas. However, through internal deliberations a reduction of \$30K was incorporated, reducing some expenses, and increasing revenues where possible. This will put some pressures on the budget related to replacing program equipment or advertising for events, however, staff will attempt to deliver services within the approved budget and if needed, will manage corporately.	30,000		30,000

Budget Requests Not Included in Proposed Budget

#	Item	Description	Property Tax Impact		
			2025 Budget Change	2026 Incremental Change	Total Base Budget Change
15	Economic Development Project Expenses	Staff initially proposed budget increases to take on new initiatives recommended through the Economic Development Strategic Plan. The initiatives included investment attraction and business retention, attraction and expansion (BRAE) related activities such as tourism, arts and culture, entrepreneurial support, etc. Staff originally proposed an increase of \$94K, however, through budget deliberations, this amount has been reduced by \$22K. Staff will strive to prioritize initiatives and deliver services within the approved budget.	22,091		22,091
16	Physician Recruitment	The Town received a request from the Barrie Area Physician Recruitment Task Force requesting an additional \$15K in financial support from the Town, however, due to budgetary pressures, staff have proposed leaving the initial budgeted allotment of \$15K in the budget.	15,000		15,000
		Total	\$1,182,770	\$122,500	\$1,305,270

Appendix D: Operating Impacts from Capital Projects



Operating Impacts from Capital Projects

Below is a summary and overview of the operational impacts that will be incorporated into the operating budget if the capital projects listed below receive approval. For more detailed information on these impacts, please refer to the project details in the Capital Projects Detail Booklet.

Service Area	Project	Project Name	Operating Impact Description	2025 Operating Impacts	2026 Operating Impacts
By-law Enforcement	FLT423	Additional By-Law Vehicle	Includes fuel, insurance, and maintenance costs.	-	1,700
Total Operating Impacts for By-law Enforcement				\$0	\$1,700
Fire Protection	FLT292	Replacement Fire Prevention Vehicle Unit 16-170	Reduction to repair/maintenance costs by replacing aging unit.	-	(1,000)
Fire Protection	FLT340	Addition of Pumper/Rescue Truck - Station #6	Fuel expenses.	-	22,000
Fire Protection	FLT341	Addition of Tanker Truck - Station #6	Includes fuel and insurance costs.	-	4,275
Fire Protection	FLT342	Addition of Utility Vehicle - Station #6	Includes fuel, insurance, licensing and maintenance costs.	2,934	3,080
Fire Protection	FLT384	Replacement Fire Car 1 Unit #17-186	Reduction to repair/maintenance costs by replacing aging unit.	(2,600)	(2,600)
Fire Protection	FLT400	Addition of Aerial Truck - Station #6	Includes fuel, insurance, and maintenance costs.	-	18,358
Fire Protection	FLT401	Replacement of Fire Airboat Unit 98-161	Reduction to repair/maintenance costs by replacing aging unit.	-	(6,000)
Fire Protection	FLT424	Addition of UTV Trailer	Maintenance costs.	300	315
Total Operating Impacts for Fire Protection				\$634	\$38,428

Operating Impacts from Capital Projects

Service Area	Project	Project Name	Operating Impact Description	2025 Operating Impacts	2026 Operating Impacts
Building Permit & Inspection Services	FLT422	Additional Two (2) Building Inspection Vehicles	Includes fuel, insurance, and maintenance costs, being offset by a transfer from the Inspection reserve.	-	-
Total Operating Impacts for Building Permit & Inspection Services				\$0	\$0
Parks & Open Spaces	FLT420	New Unit - Compact Tractor with Attachments	Includes fuel, insurance, licensing and maintenance costs.	4,650	4,750
Parks & Open Spaces	PKS191	Lake Side Parks Program - Implement Parks & Recreation Master Plan Recommendations	Includes materials and fuel.	1,100	-
Total Operating Impacts for Parks & Open Spaces				\$5,750	\$4,750
Stormwater Management	PKS191	Lake Side Parks Program - Implement Parks & Recreation Master Plan Recommendations	Brush/tree removal costs.	1,500	-
Stormwater Management	RDS172	Stormwater Pond Cleanout/Retrofit Program	Oil grit separator costs.	12,800	13,000
Total Operating Impacts for Stormwater Management				\$14,300	\$13,000
Transportation	RDS349	Road Rehabilitation Program	Patching and spraying costs.	-	10,000
Transportation	RDSOT4	Streetlight Program	Hydro costs.	-	6,250
Total Operating Impacts for Transportation				\$0	\$16,250

Operating Impacts from Capital Projects

Service Area	Project	Project Name	Operating Impact Description	2025 Operating Impacts	2026 Operating Impacts
Fleet Management	FLT422	Additional Two (2) Building Inspection Vehicles	Annual software costs for unit tracking.	650	700
Fleet Management	FLT423	Additional By-Law Vehicle	Annual software costs for unit tracking.	-	300
Total Operating Impacts for Fleet Management				\$650	\$1,000
Information Technology	IT146	Digital Services	Annual software costs.	-	25,000
Information Technology	IT157	Mobile Worker	Includes hosted services and cellular service costs, as well as transfers to the hardware replacement reserves.	23,280	23,280
Information Technology	PLN101	Cloudpermit Development Application Portal	Annual software costs.	-	90,000
Total Operating Impacts for Information Technology				\$23,280	\$138,280
Total Operating Impacts to be added to budget				\$44,614	\$213,408

Appendix E: Comparison Data



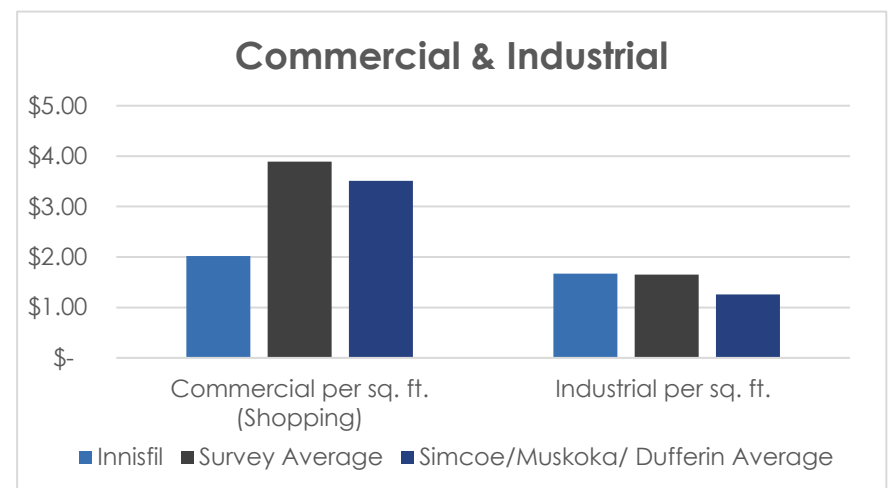
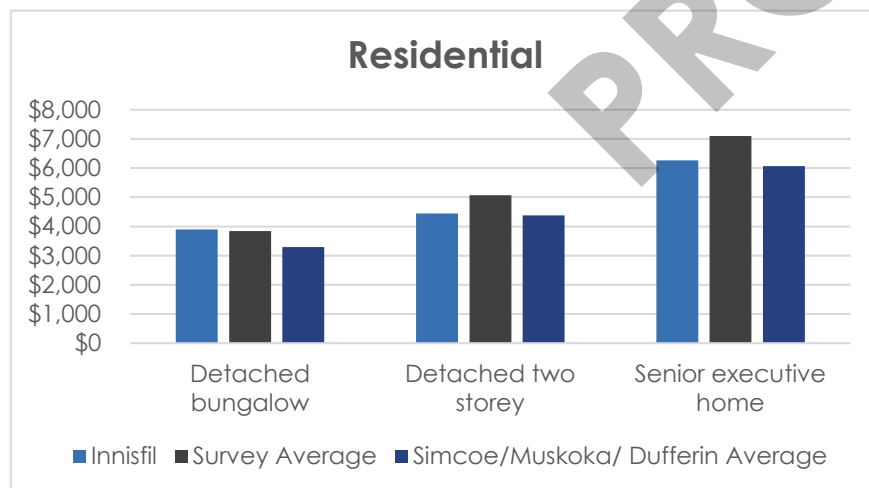
Comparison Data

BMA Management Consulting Inc. surveyed 121 participating Ontario municipalities in 2023 to provide comparisons of factors based on their 2022 financial information. The study indicates that Innisfil is in the “mid” level of surveyed municipalities for residential property taxes and the “mid” level for average gross household income. For commercial and industrial, Innisfil is ranked in the “low” and “mid” ranges respectively.

The BMA annual report breaks down properties into “like” properties for the purpose of comparing the relative tax burden. Examples of “like” categories are Commercial (Office Building Class), Commercial (Hotel), and Industrial (Large). The following table and graphs include a few of these “like” property categories.

2023 BMA Survey Results			
Survey Categories	Innisfil	Survey Average	Simcoe/Muskoka/ Dufferin Average
<u>Property Taxes</u>			
Detached bungalow home	\$3,900	\$3,837	\$3,293
Detached two-storey home	\$4,445	\$5,065	\$4,383
Senior Executive home	\$6,264	\$7,097	\$6,065
Commercial per sq. ft. (Shopping)	\$2.02	\$3.89	\$3.51
Industrial (Standard) per sq. ft.	\$1.67	\$1.65	\$1.26
*Average Gross Household Income	\$124,837	\$121,388	\$115,574

* based on the 2023 Manifold Data Mining Inc. report



Appendix F:

Summary of 2027-2034 Capital Projects



Summary of 2027-2034 Capital Projects

The tables below summarize the capital projects planned for the outer 8 years of the 10-year capital plan, organized by service bundle. These forecasted projects have been listed to outline a longer-term path for capital initiatives to help 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 the timing of projects so that the Town can effectively plan for the estimated financial impacts.

Corporate Management

Project No. & Project Name	2027-2034 Proposed
ADM10 Community Strategic Plan Development & Fulfillment	150,000
Total Corporate Management	\$150,000

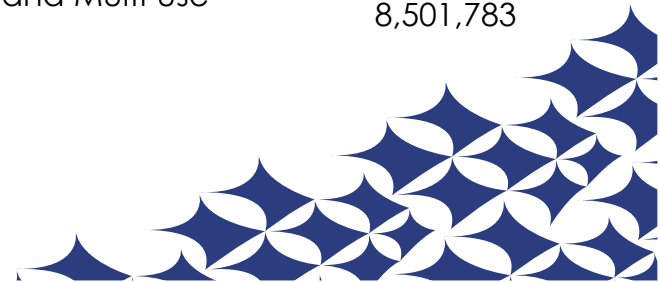
Council & Committee Services

Project No. & Project Name	2027-2034 Proposed
ADM37 Council Strategic Initiatives	200,000
Total Council & Committee Services	\$200,000

Summary of 2027–2034 Capital Projects

Engineering Services

Project No. & Project Name	2027-2034 Proposed
ENG34 Engineering Standards Update	466,427
ENG52 Transportation Master Plan Update	1,595,602
ENG65 Traffic Calming Identification and Prioritization Study	136,253
FAC44 Cookstown Theater Accessibility Improvements	120,769
FAC45 Stroud-Innisfil Recreation Centre Improvements Design and Construction	22,608,740
FAC46 Morgan Russell Memorial Arena & Community Centre Improvements Design and Construction	23,515,337
FAC52 Operations Frontline Staff and Storage Facility	15,486,234
PKS20 Annual Playground Replacement & Park Redevelopment Program	28,150,161
PKS105 Land and Lakes Plan - Update	1,754,743
PKS191 Lake Side Parks Program - Implement Parks & Recreation Master Plan Recommendations	8,823,425
PKS213 Trail Program - Implement Trails Master Plan	7,373,588
PKS334 Sports Complex	11,762,361
PKS373 Town Campus Master Plan Implementation	16,256,308
PKS374 Innisfil Beach Park- Implement Innisfil Beach Park Master Plan	41,354,174
PKS404 New Development Parks Program	31,443,975
PKS406 Mobility Orbit Square and GO Station Park	28,974,457
PKS426 Campus Grounds - Sports Dome	3,698,279
PKS429 Land Acquisition Strategy	3,904,873
RDS172 Stormwater Pond Cleanout/Retrofit Program	29,064,900
RDS225 Sidewalk Improvement Program	6,503,586
RDS238 Killarney Beach Road/4th Line - John Street to Yonge Street	14,486,223
RDS241 13th Line - Big Bay Point Road/25th Sideroad to Friday Drive - Reconstruction and Multi-use Trail/Paved Shoulders	8,501,783



Summary of 2027–2034 Capital Projects

Project No. & Project Name	2027-2034 Proposed
RDS248 20th Sideroad (Bypass of IBR and Metrolinx Intersection) - Leslie Drive to South of Innisfil Beach Road	167,164,155
RDS296 Roads Needs Study Update	789,718
RDS309 10th Line - Sandy Cove west settlement boundary 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 Maple view Drive - 25th Sideroad to 20th Sideroad - Reconstruction	11,213,531
RDS313 6th Line - County Road 27 - 20th Sideroad - Reconstruction and Multi-use Trail	158,699,689
RDS315 Killarney Beach Rd. - Yonge St. to 20th Side Road - Reconstruction/Active Transportation	12,537,483
RDS349 Road Rehabilitation Program	80,000,000
RDS355 Various Bridge/Culvert Rehabilitations	8,102,399
RDS370 Highway 89/Shore Acres- Paved Shoulders Yonge St to 20th Sideroad	1,957,567
RDS374 Traffic Calming Strategy Implementation Program	2,330,259
RDS375 Innisfil Beach Road Gateway Feature	539,442
RDS385 25th Sideroad - Maplevue Drive to Lockhart Rd- Urbanization and Active Transportation	11,256,122
RDS386 25th Sideroad - 10th Line to South of James St. - Urbanization and Active Transportation	15,478,197
RDS387 25th Sideroad - South of James St. to Innisfil Beach Road - Urbanization and Active Transportation	18,864,418
RDS393 Biennial OSIM Inspections for Bridges/Culverts	126,880
RDS395 Big Bay Point Road & 20th Sideroad Intersection Improvements	834,742
RDS396 20th Sideroad (3rd to BBP) Preliminary Design and Phasing	2,621,790
RDS398 10th Line East of Stroud to 20th - paved shoulder	1,259,664
RDS403 Pedestrian Crossing Safety and Operations Study	199,528
RDS404 Pedestrian Crossing Study Implementation	4,510,200

Summary of 2027–2034 Capital Projects

Project No. & Project Name	2027-2034 Proposed
RDS405 Webster Boulevard Extension from the 6th Line to the 5th Line	16,132,820
RDS406 3rd Line, Reive Boulevard to the 20th Sideroad, reconstruction	22,507,122
RDS407 2nd Line, County Road (former Highway) 27 to the 5th Sideroad, reconstruction	10,566,388
RDS408 2nd Line, Reive Boulevard to the 20th Sideroad, Reconstruction	30,002,287
RDS409 Shore Acres Drive, 20th Sideroad to Eastern Limit, reconstruction	5,561,311
RDS410 10th Line, 20th Sideroad to west Sandy Cove Boundary - Reconstruction	3,135,329
RDS411 Webster/Robins Gate/Prince Court Pedestrian Crossing	635,756
RDSOT4 Streetlight Program	1,804,509
SWM13 Storm Sewer Repair Program	5,493,593
SWM24 Shoreline Flooding Management Plan	194,646
SWM25 LID Policy and Tracking Tool	136,253
SWM26 Rain Gauge Study	7,150
SWM27 Culvert Inspections identified in SWM Master Plan	143,065
SWM28 2029 Stormwater Master Plan Update	498,561
SWM29 2034 Stormwater Master Plan Update	624,185
SWM30 Phase 2 SWM Facility Study	647,558
SWM34 Storm Sewer Model	170,315
SWM36 Flood Mitigation Program	59,131,844
SWM38 New Stormwater Facility at Aspen Park (SWM MP location 7)	1,701,538
SWM39 New Stormwater Facility on King Street North (SWM MP Location 1)	3,664,395
SWM40 New Stormwater Facility Stroud	3,111,939
Total Engineering Services	\$1,016,929,069



Summary of 2027–2034 Capital Projects

Facilities Management

Project No. & Project Name	2027-2034 Proposed
FAC21 Town Facilities - HVAC Capital Renewal Program	3,220,000
FAC23 Town Facilities - Roofing Capital Renewal Program	4,340,000
FAC25 Town Facilities - General Capital Renewal Program	5,210,000
FAC26 Town Facilities - Arenas and Rinks Capital Renewal Program	1,915,000
FAC41 Building Condition Assessments	135,000
Total Facilities Management	\$14,820,000

Financial Management

Project No. & Project Name	2027-2034 Proposed
ADM67 Development Charges Background Study Update, Community Benefits Charges & Parkland Strategy	390,000
Total Financial Management	\$390,000

Fire Protection

Project No. & Project Name	2027-2034 Proposed
FAC36 Fire Stations - Capital Renewal Program	2,188,612
FIRE2 Firefighter Bunker Gear	1,244,397
FIRE62 Replacement Gas Detection Devices	30,000
FIRE71 Replacement of Bunker Gear Extractor (Station 2)	34,000
FIRE72 Replacement of Breathing Air Compressor (Station 2)	100,000
FIRE73 Replacement of Bunker Gear Extractor (Station 4)	36,000

Summary of 2027–2034 Capital Projects

Project No. & Project Name	2027-2034 Proposed
FIRE76 Fire Station - Furniture and Fixtures Renewal	64,000
FIRE77 Fire Equipment Renewal	120,000
FLT291 Replacement Fire Utility 3 Unit 12-175	138,500
FLT402 Replacement of Tank 5 Unit 12-176	1,032,930
FLT403 Replacement of Utility 1 Unit 17-171	145,425
FLT404 Replacement of Utility 5 Unit 19-187	160,228
FLT405 Replacement of Fire Prevention Vehicle Unit 19-225	70,010
FLT406 Replacement of Tank 4 Unit 14-178	1,155,949
FLT407 Replacement of Pump 5 Unit 15-182	2,816,820
FLT408 Replacement of Rescue 2 Unit 16-184	2,982,704
FLT409 Replacement of Rescue 4 Unit 17-165	184,262
FLT410 Replacement of Tank 2 Unit 18-183	1,423,652
FLT425 Replace Fire Apparatus Unit 19-162	3,497,916
Total Fire Protection	\$17,425,405

Fleet Management

Project No. & Project Name	2027-2034 Proposed
FLT329 Additional 1 Ton Dump Truck / Water Truck	185,000
FLT386 Fleet Services Sustain (Replace) Vehicles & Equipment Program	37,643,569
FLT396 Additional Sidewalk Machine	360,000
FLT413 Building Fleet Sustain (Replace) Vehicles	538,500
FLT414 Fleet Growth Vehicles & Equipment	5,285,700
FLT417 Shop Hoist Replacement Program	574,000
FLT418 Municipal Charging Stations	1,029,000

Summary of 2027–2034 Capital Projects

Project No. & Project Name	2027-2034 Proposed
FLT419 New Unit - 1 Ton with Dump Box	169,400
Total Fleet Management	\$45,785,169

Information Technology

Project No. & Project Name	2027-2034 Proposed
IT63 Hardware Replacements	1,140,000
IT70 Hardware Replacements - CDSB Building	280,000
IT73 Business Systems & Process Enhancements	100,000
IT89 IT Infrastructure Replacements	895,000
IT133 Phone System Replacement	30,000
IT136 Council Chambers Audio Visual Upgrades	450,000
IT140 IT Research & Development	80,000
IT141 Security Camera Replacements	300,000
IT144 Database Management Software	60,000
IT146 Digital Services	50,000
IT156 Firewall Replacement	150,000
IT158 Recreation and Facility Booking System	50,000
IT159 Tree Canopy Analysis	15,000
Total Information Technology	\$3,600,000

Innisfil Transit

Project No. & Project Name	2027–2034 Proposed
PLN99 Transit Master Plan Update and Implementation	500,000
Total Innisfil Transit	\$500,000

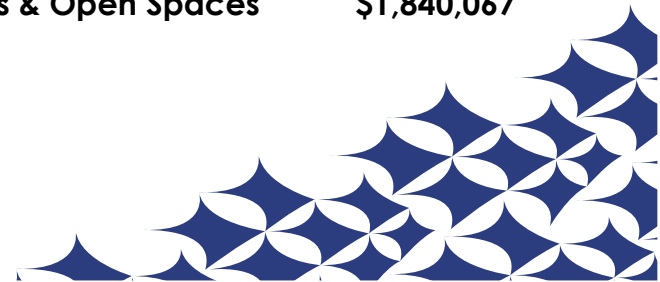
Summary of 2027–2034 Capital Projects

Library Programming & Services

Project No. & Project Name	2027-2034 Proposed
LIB5 Electronic Equipment - All Branches	674,860
LIB42 ideaLAB & Library in Lefroy - Design, Preparation & Construction	8,806,300
LIB52 Replacement Furnishings	240,000
LIB53 Master Plan	60,000
LIB59 Master Plan	70,000
LIB64 Strategic Plan	70,000
LIB69 ideaLAB & Library in Stroud Site Planning & Design & Construction	11,955,183
Total Library Programming & Services	\$21,876,343

Parks & Open Spaces

Project No. & Project Name	2027-2034 Proposed
PKS360 Coralwoods Park - Parking Lot Repaving	125,879
PKS361 Dempster Park - Parking Lot Repaving	187,613
PKS412 Innisfil Recreational Complex (IRC) Protective Ice Flooring	536,000
PKS423 Nantyr Park- Parking Lot Surface Upgrade and Improvements	152,775
PKS424 Belle Ewart Park- Parking Lot Surface Upgrade	110,000
PKS425 Fennel's Corner- Baseball Diamond Perimeter Fence Replacement	115,800
PKS427 Cookstown Community Park- Outdoor Rink Refrigeration Replacement	150,000
PKS428 Parks Condition Assessment- Parks and Road Ends	203,000
PKS430 Parks Condition Assessment - Parks and Road Ends	259,000
Total Parks & Open Spaces	\$1,840,067



Summary of 2027–2034 Capital Projects

Planning Services

Project No. & Project Name	2027-2034 Proposed
PLN44 Town-Wide Parking Study	65,000
PLN45 Municipal Comprehensive Review	100,000
PLN48 Main Streets Visioning and Policy Update	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	244,007
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 Review	55,000
PLN73 Place Making Design and Policy Implementation	40,000
PLN74 Natural Heritage System Management Strategy	70,000
PLN81 Mobility Orbit - Policy Update	80,000
PLN82 Provincial Policy Update - Implementation	100,000
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	260,000
PLN98 Town Campus Master Plan Update	50,000
PLN100 Housing Strategy Update and Implementation	90,000
Total Planning Services	\$2,149,007

Summary of 2027–2034 Capital Projects

Stormwater Management

Project No. & Project Name	2027-2034 Proposed
PKS408 Urban Forestry Canopy Program	6,165,000
SWM7 Stormwater Management Facility Sediment Surveys	338,000
SWM9 Cross Culvert Replacement Program	743,000
SWM10 Invasive Phragmites Control Program	717,000
SWM11 Stormwater CCTV Inspections	1,042,000
SWM16 Stormwater CCTV Inspections	1,329,000
SWM17 Hewitts Creek Drainage Works, Branch Drain Petition (Section 4)	1,559,000
SWM18 8th Line Drainage Works, Branch Drain Petition (Section 4)	1,319,000
SWM19 Catch Basin Repair and Replacement Program	1,823,000
Total Stormwater Management	\$15,035,000

Transportation Network

Project No. & Project Name	2027-2034 Proposed
RDS400 IBR Acoustical Fencing	832,000
RDS401 Webster Blvd Acoustical Fencing	387,000
RDS402 Traffic Lights and Signals Rehabilitation Program	100,000
Total Transportation Network	\$1,319,000



Appendix G:

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 2025-2026 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.

Policy	Description of Policy
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.
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.

PROPOSED



Appendix H:

Glossary



Glossary

See the table below for more information on 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	Before 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, Licences, Fines	Included in this line are the various fees and charges that are collected by departments for the delivery of specific services and contained in the annual Fees and Charges By-law. Examples include tax certificates,

Term	Definition
	business & lottery licences, compliance letters, concession and advertising 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 the 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.



Term	Definition
Other	Includes Provincial Offenses Act (POA) revenue received from the City of Barrie, Provincial and Federal grants, and miscellaneous minor other revenues.
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 and salt, etc.
Utilities	Hydro, heating, water and 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.

Term	Definition
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.
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, 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

Term	Definition
	<p>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.</p>
Community Benefit Charges	<p>Community Benefit Charges (CBC) are imposed on higher density developments (5 storeys or more and contain 10 or more residential units) to pay for “facilities, services, and other matters attributable to the anticipated development and redevelopment to which the community benefits charge by-law would relate.” CBC revenues collected are held in a dedicated reserve fund with transactions reported annually.</p>
Development Charges	<p>Development Charges (DCs) are collected on new construction. These funds are restricted in use through provincial legislation and can be used solely for 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.</p>
Restricted Reserve Funds	<p>Funds in this category are restricted in how they can be used, 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.</p>
Capital Budget – Project Classification Categories	

Term	Definition
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.
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.

Term	Definition
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.

Appendix I: Customer Service Business Plan

PROPOSED



Customer Service

Service Business Plan

Executive Sponsor: CFO/Director of Corporate Services & Innovation

Service Lead: Supervisor of Customer Service



Our Services

Whether 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.

Centralized Customer Service – We are one of our few County partners with a truly centralized service delivery model. We deliver our services with a focus on first-contact resolutions, creating memorable experiences while building trusting and long-lasting relationships with community members.

Our service delivery model is based on engaging the right resources at the right time to 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.

Digital Service Support and Promotion – We have always embraced our role in educating and building comfort in digital service delivery options, but it became our mission during the COVID-19 pandemic to ensure residents could continue accessing municipal services fully and seamlessly. This helps us reduce the number of routine interactions received through our channels and expands our capacity to spend more meaningful time with residents/customers

who have more complex inquiries. Future targets are intended to establish a stable trendline as we manage growth and continue our efforts to educate externally and contribute internally to support the expansion of online information, payments, and 24/7 self-serve options.

Service Counter – We deliver frontline customer service at our Town Hall Service Counter, delivering a 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. In 2023, counter volumes exceeded pre-pandemic levels and are expected to increase further in 2024.

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		
	2021	2022	2023	2024	2025	2026
# of inbound customer inquiries	54,510	34,907	50,852	52,236	53,280	53,450
% of inquiries resolved in first contact	80%	77%	86%	84%	84%	84%
Answer rate of inbound calls	90%	90%	88%	95%	95%	95%
Avg wait time of inbound calls (min:sec)*	2.51	4.05	4.79	< 5	< 5	< 5
# of MoAR inquiries opened**	5,229	5,388	5,046	5,000	5,100	5,200
% of MoAR cases closed within 7 calendar days	56%	56%	59%	65%	65%	65%
% of MoAR cases closed after 30 calendar days	20%	16%	24%	10%	10%	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 further follow-up or action is required and do not include first-contact resolutions.



Our Operating Budget Overview

	2024 Approved Budget	Proposed Budget	2025 Year to Year \$ Change	Year to Year % Change	Proposed Budget	2026 Year to Year \$ Change	Year to Year % Change	Note
Revenues								
User Fees, Licences and Fines	(\$17,025)	(\$11,200)	\$5,825	(34.2%)	(\$11,700)	(\$500)	4.5%	1
External Recoveries	(54,000)	(54,000)	-	0.0%	-	54,000	(100.0%)	2
Total Revenues	(\$71,025)	(\$65,200)	\$5,825	(8.2%)	(\$11,700)	\$53,500	(82.1%)	
Expenditures								
Wages & Benefits	\$730,554	\$795,856	\$65,302	8.9%	\$826,753	\$30,897	3.9%	3
Materials & Supplies	14,654	10,918	(3,736)	(25.5%)	11,493	575	5.3%	4
Utilities	1,054	1,054	-	0.0%	1,054	-	0.0%	
Contracted Services	500	500	-	0.0%	500	-	0.0%	
Rents & Financial	3,000	3,500	500	16.7%	4,000	500	14.3%	
Internal Recoveries/Transfers	23,000	25,700	2,700	11.7%	26,300	600	2.3%	
Total Expenditures	\$772,762	\$837,528	\$64,765	8.4%	\$870,100	\$32,572	3.9%	
Sub-Total Operating Budget	\$701,737	\$772,328	\$70,590	10.1%	\$858,400	\$86,072	11.1%	
Add: Change Requests	-	63,017	63,017	0.0%	88,381	25,364	40.2%	5
Total Operating Budget	\$701,737	\$835,344	\$133,607	19.0%	\$946,781	\$111,437	13.3%	

Note: Explanation of Change

- (1) Adjusting commissioning and tag revenue to reflect historical trends.
- (2) Reduction in InnServices recoveries expected in 2026 due to changes to MOU.
- (3) The 2025 & 2026 change in wages and benefits reflects salary progressions, employment agreements, economic adjustments, and changes in benefit costs.
- (4) Reduction to purchased services for bag tags to reflect historical spending.
- (5) Change request reflects the addition of a Customer Service Representative. Details of the change request can be found in the following pages.

PROPOSED





Service Change Request

Service Level Change: 1 FTE – Customer Service Representative

Proposed Start Date: April 1, 2025

Current Service Level:

The current level of service is:

- 1 FTE Supervisor of Customer Service
- 3 FTE Customer Ambassadors (Resolutions)
- 4 FTE Customer Service Representatives (Combined Service Counter, Call Centre and Digital Channels)
- 1 FT Customer Service Representative Contract (unbudgeted)

Business Case Rationale:

All inquiries, complaints, and requests for service received from members of the public are channelled through Customer Service under our centralized service delivery model. In 2023, Customer Service staff managed 50,852 inbound inquiries across all channels, delivered first-contact resolutions 86% of the time, and facilitated the closure of 5,035 MoAR files - 59% of which were closed within seven calendar days.

The Customer Service team has had additional frontline support through unbudgeted Customer Service Representative contracts to help manage public inquiry volumes for 5+ years. This has enabled us to provide the same quality of service our community expects and appreciates. These costs were traditionally managed using gapping dollars and other budget line items within the approved operating budget. In recent years, our budget has been operating at an unfavourable variance to continue maintaining 1 unbudgeted contract Customer Service Representative.

Our operating model underwent a significant transformation in Q3 2021 in recognition that our resources were deployed disproportionally across the customer journey and solidified the expansion in the scope of Customer Service's role from a centralized service delivery model to a full-service delivery model. Customer Service business operations were categorized into 3 Service Categories served by two "sub-teams" within the Customer Service team; deploying resources more equitably across service categories in a more focused approach. This has resulted in a stronger balance of support in the customer journey from start to finish and improved the quality of service and work environment by significantly reducing the amount of multi-tasking required by staff. Customer Service took ownership of managing MoAR files to facilitate internal investigation and collaboration while acting as the primary liaison and gateway to municipal services to ensure a positive experience across the customer journey. This approach significantly reduces the need to engage cross-functional resources to ensure Town-wide resources and expertise are deployed as efficiently as possible.

As our community has grown, managing the volume of inbound inquiries and quality of service with existing resources has become increasingly difficult despite the support of contract staff. This team is at full capacity. Delivering first-contact resolutions and taking ownership of public inquiry files involves the investment of time and resources into each and every interaction we have with our residents/customers. Maintaining an unbudgeted Customer Service Representative contract position has been instrumental in the implementation and continued evolution of our enhanced operating model while managing population growth and navigating the post-pandemic service environment and service expectations of our residents.

The main role of this position will be to support Call Center operations to maintain current performance indicators. This would reduce the daily need to "pull" resources from one service category to cover another service category during breaks, lunches, or absences as well as provide a more dedicated focus on digital intake and information channels. Not proceeding with this position would have a direct impact on the customer experience and increase the level of multi-tasking required by staff thus impacting the quality of service delivered. In 2023 when the number of Call Center staff was reduced due to absences, we saw the following impacts:

Metric	4 Call Center Staff	3 Call Center Staff	2 Call Center Staff
Average wait time (min:sec)	3:13	5:21	8:00
Answer Rate	93%	86%	79%
% of Calls that Waited	39%	56%	67%



Financial Impact on the 2025-2026 Budget

Operating Budget Impact

Revenues

N/A

Expenditures

Wages & Benefits

IT & Licensing Costs

2025 Partial-Year Impact

2026 Full-Year Impact

Net Operating Budget Cost/(Savings)

\$63,017

\$88,381

Capital Budget Impact

Revenues

Capital Discretionary Reserve Fund

Total Capital Revenues

(\$3,100)

\$0

(\$3,100)

\$0

Expenditures

IT Setup

Total Capital Expenditures

\$3,100

\$3,100

\$0

\$0