
TO: GENERAL COMMITTEE

SUBJECT: 2018 BUSINESS PLAN AND BUDGET DIRECTIONS

WARD: ALL

PREPARED BY AND KEY CONTACT: M. JERMEY, MANAGER OF BUSINESS PLANNING & BUDGETS (x4407)
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SUBMITTED BY: C. LADD, CHIEF ADMINISTRATIVE OFFICER
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I. PETERS, DIRECTOR OF LEGAL SERVICES

CHIEF ADMINISTRATIVE OFFICER APPROVAL: C. LADD, CHIEF ADMINISTRATIVE OFFICER

RECOMMENDED MOTION

1. That staff prepare a Business Plan for 2018 for all tax supported services that considers:
 - a) One budget year and three forecast years;
 - b) The cost of maintaining current programs at current service levels, based on anticipated 2018 activities;
 - c) Annualization of prior period decisions;
 - d) The financial impact on the 2018 budget of Council directions throughout 2017;
 - e) Recommendations for changes to funding sources that result in a decreased reliance on property taxes;
 - f) An estimate of assessment growth based on the value of newly assessed property throughout 2017;
 - g) The continuation of an annual 1% Dedicated Infrastructure Renewal Fund; and
 - h) Contributions to reserves that are consistent with the Financial Policies Framework.

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2. That staff prepare a Business Plan for 2018 for Water and Wastewater services that includes:
 - a) The cost of maintaining current programs at current service levels, based on anticipated 2018 activities;
 - b) Annualization of prior period decisions;
 - c) Recommendations for changes to user fees that reflect the full cost of providing the program or service, including fixed assets, net of any subsidy approved by Council;
 - d) An estimate of water consumption that reflects past consumption patterns and forecasted conditions in 2018; and
 - e) Contributions to reserves that are consistent with the Financial Policies Framework and Council direction that reflect, to the extent possible, the anticipated current and future commitments against the reserves.
 3. That staff prepare a Business Plan for 2018 for Parking Services that includes:
 - a) The cost of maintaining current programs at current service levels, based on anticipated 2018 activity;
 - b) Annualization of prior period decisions; and
 - c) Recommendations for changes to user fees that reflect the full cost of providing the program or service, including fixed assets, net of any subsidy approved by Council.
 4. That any significant impacts to the 2018 budget, such as recommended new investments and changes in level of service, or changes in staff complement levels, be presented to Council for consideration.
 5. That any user fees that are added, removed, or increased/decreased by 5% or more of the current fee, be presented to Council within the Business Plan Binder.
 6. That the existing 2017-2026 Capital Plan be used as the basis to develop a ten year Capital Plan that includes a one year capital budget, a four year forecast, and a five year capital outlook:
 - a) 1 year approved Capital Budget (2018)
 - i) With multi-year approvals in accordance with the capital control policy
 - ii) Project specifics
 - iii) Detailed funding
 - b) 4 year Capital Forecast (2019 – 2022)
 - i) Project specifics
 - ii) Detailed funding
 - c) 5 year Capital Outlook (2023 – 2027)
 - i) Project specifics where available
 - ii) Detailed funding

7. That staff prepare the 2018 Capital Budget with appropriate consideration of:
 - a) Council's strategic goals;
 - b) Continued focus on the execution of the Growth Management Plans;
 - c) Investment in renewing the City's current infrastructure utilizing a risk based approach for project selection; and
 - d) Availability of financial and staff resources to do the work.
8. That staff continue to provide public education and engagement during the 2018 Business Plan and Budget development process.
9. That the 2018 Budget Development Schedule identified in Appendix "A", be used to develop the 2018 Business Plan for Council's review and approval no later than February 2018.
10. That staff advise the County and all Agencies, Boards, and Commissions of Council's expectations that:
 - a) The budget directions established herein be used when preparing their 2018 budgets; and
 - b) Budgets are prepared in accordance with the 2018 Budget Development Schedule.

PURPOSE & BACKGROUND

11. This report describes the approach staff will take when preparing the 2018 Business Plan and Budget, and seeks Council's direction on guidelines and principles for staff use. Council's budget directions will allow staff to efficiently build financing plans that demonstrate a clear relationship between costs and service levels.
12. As part of the 2018 Business Plan and Budget development, new investments and service level changes will be assessed to strike the right balance between providing the desired programs and maintaining affordable taxes, rates, and user fees.
13. The City of Barrie's approach to budgeting emphasizes the use of business plans that describe what will be accomplished with requested resources. This enhances Council's control over the Corporation's financial and non-financial resources, since choices about services and service levels drive costs.
14. For several years the City of Barrie has participated in the annual municipal study prepared by BMA Management Consulting Inc. The latest study (2016) compares 98 municipalities across Ontario in a variety of categories such as socio-economic indicators, municipal financial indicators, revenue and expenditures, user fees, tax policies, relative taxes, water and wastewater costs, and taxes as a percentage of income.
15. For tax comparison purposes, the City typically compares its tax level to other municipalities with populations greater than 100,000. In the 2016 BMA Study, the taxes reported for single detached homes in Barrie were below the average for municipalities with populations greater than 100,000 (Barrie detached bungalow \$3,353 vs. average \$3,665, and a 2 story home \$4,207 vs \$4,756).

Taxes vary from municipality to municipality based on a number of factors. Lower than average taxation levels in a municipality could be due to municipal service levels that are also lower than average. As well, lower than average taxation levels could result from higher efficiency levels or higher reliance on user fees.

16. The City will continue to focus on increasing its reliance on non-tax revenues in 2018 by applying the user-pay principles reflected in the Corporation's Financial Policies Framework. In 2018, any proposals for new user fees will be highlighted separately in the 2018 Business Plan Binder allowing Council the opportunity to review each new fee before it is incorporated into the City's Business Plan.
17. The continued focus for 2018 will be the execution of Growth Management Plans and investment in renewing the City's current infrastructure.

ANALYSIS

18. Council approval of the 2018 Business Plan and Budget is anticipated to be completed in late January or early February 2018. A high level timeline is provided in Appendix "A".

One Year Operating Budget and a Three Year Operating Forecast

19. During the development of the 2018 business plan, staff will complete a one year operating budget and a three year operating forecast. This will provide management and Council a four year view of current and future financial conditions to guide decisions. The forecast information will help identify revenue and expenditure trends and highlight the timing of operating impacts of capital works.
20. Forecast information will be presented in the budget documents, and will be used to pre-populate the starting base budget of the following year in the new operating budget tool.

2014 – 2018 Strategic Plan

21. The strategic plan set out for the term of the 2014-2018 Council includes four key goals: Vibrant Business Environment; Responsible Spending; Inclusive Community; and, Well Planned Transportation. The 2018 Business Plan will seek to align with these strategic objectives and incorporate the necessary steps within the 2018 work plan to achieve the desired outcomes.

2018 Tax-Supported Operating Budget

22. The tax-supported operating budget will be developed in accordance with division and department work plans that describe the resources required to maintain existing services and service levels. The Corporation's Financial Policies Framework establishes an affordability threshold for property tax-supported services. Specifically, it states that annual property taxes for a typical household will not exceed 4.0% of household income. This measure currently stands at 3.66%.

Water and Wastewater Rate Supported Budgets

23. The Corporation's Financial Policies Framework establishes an affordability threshold for water and wastewater services. Specifically, it states that annual water/wastewater costs for a typical household will not exceed 2.5% of household income. This measure currently stands at 0.85%.
24. The 2015 Water and Wastewater Financial Plans suggest an annual rate increase of 2% for water and 3% for wastewater. Staff recommend 2018 rate increases that are at least sufficient to maintain current capital reserve contributions after taking in to account operational needs.

Parking Rate Supported Budgets

25. Parking generated an overall surplus in 2016 largely as a result of the deferral of certain maintenance works at the Parkade and extraordinary revenue drivers (e.g. construction at Government Buildings). Parking achieved an operating surplus from operations largely based on unusual events in the downtown core. It remains to be seen what portion of the increase in revenues will persist in to 2018.

2018 Budget Pressures and Opportunities

26. The following paragraphs highlight known budget pressures and opportunities within the 2018 Business Plan. At this stage of the Business Plan process it is too early to provide reliable estimates. Therefore, dollar values have not been provided in most instances.
27. The known pressures and opportunities are presented by the following categories: maintaining current level of service; revenue growth; improving the City's financial condition; costs and savings relating to prior period decisions; and, legislative requirements.

a) Required to Maintain Current Level of Service:

- i) Employee Compensation: The City is party to various collective agreements negotiated with its unionized workforce and manages compensation for its non-unionized staff on an annual basis. 2017 is the final year for both collective agreements, CUPE and BPPFA and will expire on December 31, 2017. The 2018 budget will contain a confidential provision for negotiated changes to the collective agreements. The Human Resources Department conducted a market survey for the non-union employee group in 2016. This survey highlighted some required changes relative to remaining competitive in the municipal market, and further confirmed that the Corporation is not maintaining the commitment to pay at the 65th percentile as was committed to following the 2007 compensation review. The 2017 budget contained a provision for this item that will help mitigate the year-over-year impact. The Human Resources Department will be including resources in the 2018 business plan to address the remaining issues with the assistance of a third-party consultant. The last group of interest that required attention is the Non-union Part-time employees. Over the course of 2016 the Human Resources Department worked with a number of client Departments to document all part-time jobs as well as evaluate them with the intention of addressing pay equity requirements. This process is complete and the next phase is to determine any changes required to the part-time wage scale. The 2018 business plan will reflect these changes in the impacted Departments;
- ii) Benefits: The pooling charges for high-cost drugs (specifically biologics), covered by the City's Extended Health Care Plan, are anticipated to continue increasing in to 2018. The rate guarantees established in the agreements for the City's other employee benefits awarded in 2014 (e.g. LTD) will expire at the end of 2017. Staff are anticipating higher increases than normal in 2018 as a result of the aforementioned change. The City's annual increase for extended health and dental usage typically increase by 10% each year. This increase is due to increases in usage, total number of covered employees, and the cost of items covered under the plan. Updated rates for 2018 Extended Health and Dental as well as LTD will be confirmed in late October/early November;

- iii) Utilities: Rates for electricity are anticipated to decrease by 5% for 2018, while natural gas rates are estimated to increase by 2% in 2018. The Energy Management Branch will continue monitoring industry news to provide the best information available when building the 2018 Budget. In addition, the Energy Management Branch will bring forward recommendations for energy conservation and capital investment targeted at mitigating rate increases through reductions to current energy consumption. The Energy Management Branch will seek to maximize the financial benefit of grants and subsidies that may become available;
- iv) Contractual Increases: The City is party to various operating contracts with annual increases tied to indices such as the Consumer Price Index (e.g. Transit, Winter control, Waste collection);
- v) Assessment Appeals: Assessment at risk continues to be a major challenge for most municipalities, including the City of Barrie. Major retail properties across the Province are aggressively pursuing appeals. Several of these province-wide appeals, going as far back as 2009, were resolved in the last year, however several still remain outstanding. The City has 630 active properties (May 2017) considered "at risk" of a Current Value Assessment (CVA) adjustment. Finance is moving forward with plans to be more proactive in the management and protection of the City's property assessment base;
- vi) Winter Control: The Winter operations budget is calculated based on a five year rolling average of actual costs. Trending over the past five to ten years indicates that weather patterns are becoming more intense. Staff are expecting some additional roads and sidewalks may come on line in Fall 2018;
- vii) County of Simcoe Cost Sharing Agreement: The tri-party agreement between the City of Barrie, City of Orillia, and County of Simcoe expires at the end of 2017. This agreement sets out each party's share of operating and capital costs incurred by the County for provision of services within the County of Simcoe. These services consist of Paramedics, Social Housing, Long Term Care, Ontario Works, Children and Community Services, and Museum and Archives. The City's current share of these costs is approximately 25%. Discussions regarding this agreement will be ongoing through 2017 and it is expected a new agreement will be in effect for 2018;
- viii) Landfill Operating Contract: The City's landfill has been operated by an independent contractor for the last eight years while the landfill was being re-engineered. With the completion of this project, City staff will take over operation of the landfill in 2018. This will require ensuring City staff have appropriate qualifications to handle responsibilities such as gas collection and flaring. These changes in who provides the service may impact the 2018 Operating Budget.

b) Revenue Growth:

- i) Assessment Maximization: Staff continues to work with the Municipal Property Assessment Corporation (MPAC) to ensure that assessments relating to new residential and non-residential properties, particularly in the annexed lands, are being picked up as quickly as possible, as well as ensuring any omissions in current properties are appropriately included in the assessment roll. The objective of these efforts is to maximize the additional tax revenues available for 2018;

- ii) Vacancy Rebate Program: In response to municipal concerns about this program, the Province, in late 2016, proposed changes that allow municipalities, in consultation with the local business community, to develop policies and programs that better reflect the community's needs. Municipalities can implement changes by providing the Minister of Finance details of the proposed changes along with a council resolution. Staff plan to consult with the local business community in the coming months regarding potential changes to the City's Vacancy Rebate Program, and will prepare a report prior to the end of the year to update General Committee and provide recommendations on the future direction of this program in 2018. The current program provides tax rebates of 30% for commercial buildings, and 35% for industrial buildings. Approximately 200 properties submitted applications to this program in 2016 at a cost of \$422K to the City.

c) Required to Improve Financial Condition:

- i) Water and Wastewater Capital Reserve Contributions: The 2018 Budget will include reserve contributions to be consistent with Council's direction in the most recent Water Operations Branch Drinking Water System Financial Plan (October 7, 2015);
- ii) Discounts and Exemptions Reserve: The current City-Wide Development Charges By-law 2014-108, which was passed on August 25, 2014, contained a number of discretionary discounts. These discounts have had the effect of reducing the amount of development charges (DC's) the City would have otherwise collected. The *Development Charges Act, 1997* does not permit funding discounts from future development. Consequently, alternative funding sources must be applied to fund the discounts, replenishing the Development Charge Reserve Funds for the discounted rates (i.e. DC Reserve Funds must be kept whole). The discounts given during 2016 amounted to approximately \$2.8M however, staff expect this number to come down significantly in 2018 as discount programs come to an end.

d) Costs Related to Prior Period Decisions:

- i) Debt Servicing: Annualization costs associated with the 2017 debenture will impact the 2018 Business Plan. In addition, Staff anticipate a further planned 2018 debenture issuance will be needed to replenish the Corporation's cash reserves to fund the internal financing requirements of future capital projects. The upcoming Long Range Financial Plan is expected to provide additional information regarding anticipated borrowing needs. Staff will also continue to examine options for reducing the debenture requirement for 2018 and future years and will bring forward recommendations as information becomes available.
- ii) Contribution to Tax Capital Reserve (Amortization Based): The 2017 Business Plan Motion provided direction to phase in the amortization based contribution to the tax capital reserve. For 2018, the phase-in amount is \$250K;
- iii) BHHI Dividend: Staff anticipate BHHI will begin receiving a dividend of approximately \$7M from Alectra in 2018. The exact amount and timing of funds flowing to the City will depend on BHHI's portion of the finalized closing costs of Hydro One Brampton, and are subject to the availability of cash in BHHI. \$1M of this dividend will be needed to service the debt associated with the MergeCo transaction in 2018. Staff will bring forward recommendations and alternatives for the remaining amount as part of the Long Range Financial Plan;

- iv) Business Licenses for Taxi Cabs: In 2017 Council approved a motion to eliminate business licenses for taxi cab drivers and vehicles as part of the pilot on changes to the transportation industry, along with the staff recommendation to remove a number of the cosmetic inspections. Staff anticipate this will reduce license revenues by approximately \$175K for 2018;
- v) Meridian Place/Memorial Square: The new square is expected to come on line in 2018. Costs for general maintenance, snow clearing, utilities, and specialized equipment are expected to add financial pressures to operating budgets for Parks and Facilities. In addition, the Square will triple the existing programming (events) in the downtown, and even though these events will be in large part developed by the BIA, the events team with culture will be responsible for permitting the events. Additional resources may be required to support these events;
- vi) Recycling Depot: Upgrades to the City's Recycling Depot will be completed in 2017. These upgrades will result in more convenient drop-off facilities for residents, as well as the potential for greater volume of drop-offs. However, the physical location of the depot is less efficient for operations requiring more trips between the depot and storage facilities, in addition the expanded functionality will require more staff time, which may result in increased operational costs;
- vii) Financial Commitments: The Corporation has various outstanding financial commitments as a result of prior period decisions. Some of these commitments include:
 - a) \$1.5M for the Georgian College Wellness Centre to be funded from the Tax Capital Reserve; and,
 - b) Lesser of \$5M or 25% of total project costs for the Georgian College Advanced Technology, Innovation and Research project, to be funded from the Tax Capital Reserve.

e) Costs Driven by Legislative Requirements:

Regulatory compliance is an externally imposed pressure that the Corporation has limited ability to directly mitigate. Examples expected to impact the 2018 budget include:

- i) Presumptive Legislation for Post-Traumatic Stress Disorder (PTSD) and Expanded Coverage for First Responders Benefits Coverage: The Workplace Safety and Insurance Board (WSIB) Reserve has not been funded in many years and currently sits at approximately \$2.3M. 2017 will see a review of the adequacy of the Reserve and the development of a plan to begin funding, along with an assessment as to whether funds in the Reserve can be utilized for prevention and early detection/treatment programs related to presumptive legislation. The cancers that are covered under the presumptive legislation have expanded and will continue to expand over next year. The legislation is retroactive to 1960, which means a claim can be made by any retired City of Barrie firefighter or their family. In addition, PTSD was added under this same legislation for emergency services workers. Recommendations on the aforementioned will be part of the 2018 Business Plan.
- ii) Waste Diversion Act: The *Waste Diversion Act, 2002* is expected to undergo significant changes affecting the City's Blue Box and Recycling program. The impact of these legislative changes is not known at this time. However, any significant change to the *Act* will likely have a direct impact on the City's revenue and processes in this area.

Review of User Fees

28. The Financial Policies Framework directs the Corporation to strive to recover the full cost of services including: direct materials; staff time; corporate support overhead; capital costs and amortization; and, any other applicable costs. However, full cost recovery is also subject to appropriateness based on several other conditions such as:
- a) Extent of private, commercial and community benefit (note: community benefit includes environmental considerations);
 - b) Use of service by non-residents;
 - c) Rates for commercially available services; and,
 - d) Impact of changing user fees on demand levels/utilization rates.

Changes in fees influence the level of taxpayer subsidy that is provided for fee-based programs. Increasing the Corporation's reliance on fee revenues to support programs and services, has been a direction consistently followed during each of the last several business planning cycles.

Managing Reserves and Reserve Funds

29. The 2018 Business Plan will continue to emphasize the importance of managing the City's financial condition. The City's financial condition will be measured based on guidance from the Public Sector Accounting Board (PSAB), Canada's standard-setter for public sector financial reporting, about assessing a government's financial condition. The key elements of financial condition (i.e. sustainability, flexibility, and vulnerability) can be described using a series of indicators.
30. Reserves and reserve funds help a municipality accomplish two goals – achieve tax stability, and contribute to the orderly provision of services. Typically, reserves are a way of financing large capital expenditures and determine affordability thresholds for the ten year capital plan. They also provide a source for funding unplanned events or emergencies, or are used to take advantage of opportunities that were not anticipated when the budget was prepared.

10 Year Capital Plan

31. The current Capital Budget adopted by City Council on February 13, 2017 consists of a detailed Capital Budget for 2017, and includes future years' costs for multi-year projects that are commencing in 2017 or prior. The Capital Budget also forecasts projects for the 2018 - 2021 timeframe (capital forecast), and the capital funding requirements (capital outlook) for 2022-2026.
32. The Infrastructure Implementation Plan (IIP) identifies asset expansion work and timing required to meet the City's growth plans as related to the annexed lands. The IIP is based on needs identified through master planning exercises, which also identify asset capacity needs within the former City boundary. These master plans formed the basis for the consideration of growth projects throughout the development of the 2016 and 2017 Capital Budgets, and will continue to be a key input to the 2018 Capital Budget.
33. The City's approach to asset management planning has formed the development of the 2017 Capital Budget and will form the foundation for the consideration of asset renewal and replacement projects throughout the development of the 2018 Capital Budget. As in previous years, this approach will consider the condition and remaining useful life of the Corporation's assets, as well as their criticality in service delivery. It will reflect a decision making framework that considers a comprehensive risk assessment process and lifecycle cost analysis.

34. With the ongoing implementation of the growth management master planning process and ongoing advancements in asset management planning, the City will continue to prepare a long range capital plan that will include a one year capital budget (2018), and a ten year capital plan (2018-2027) that includes more detail in the first five years (capital budget and capital forecast).
35. The 2018-2027 Capital Plan will represent the fourth year the City has prepared a 10 year plan as described above, each with increasing detail and confidence in the data. Given the extensive efforts over the last several years to develop a 10 year capital plan, the focus for the 2018 Capital Budget will be to refine the existing 10 year plan, and maintain consistency to the greatest extent possible.
36. The inclusion of any new proposed works in the 2018 Capital Budget will reflect any constraints associated with the level of financial and staffing commitment required to address the magnitude of work being carried forward from prior periods.
37. The Corporation's asset renewal requirements exceed the City's affordability thresholds. In alignment with the City's Corporate Asset Management Strategy, the Corporate Asset Management Working Group (comprised of senior and executive staff), will be applying a prioritization process that influences judgments about which capital projects should be recommended.
38. Continued effort will be directed towards capturing the operating and maintenance savings/or expenditures associated with capital investments in a manner that allows those savings and/or expenditures to be captured in the operating budget for 2018 and beyond.
39. During preparation of the 2018 Capital Budget, staff will identify projects where early tendering may facilitate better bids for construction work. In these cases staff will consider requesting pre-approval for these projects in late 2017 in advance of the 2018 Business Plan approval.
40. The City's Capital Project Control Policy allows for multi-year approvals for project phases that will span multiple years. As such, through previous capital plans, funding has been committed for 2018 and future years. Approximately \$40M (gross) has been committed for 2018 through prior year decisions; approximately \$8M of this is from the Tax Capital Reserve.

Capital Funding

41. In accordance with Council's direction to reduce debt levels, staff have identified an approach to funding capital projects which would first look to external funding opportunities, such as grants or development related funding, and then our own reserves. The City's cash flow requirements, interest rate projections, who is benefiting from the project, and potential debt repayment strategies, are included in the analysis. For example, repayment using DC's would be considered. This approach is intended to ensure that all external sources of funding for projects are fully leveraged, and that when debt financing is recommended, it is based on a solid rationale that will be communicated to Council.

Service Partner Budgets

42. The City's Service Partner budgets made up approximately 32% (approximately \$77M) of the total 2017 amount levied on City of Barrie taxpayers. The following are the services provided to the City of Barrie property owners by these boards, commissions and agencies:

- Policing Barrie Police Services Board
- Library Barrie Public Library Board
- Social Services County of Simcoe (Ontario Works, Social Housing, Child Care, and Long-Term Care)

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- Land Ambulance County of Simcoe
 - Museum and Archives County of Simcoe
 - Airport Lake Simcoe Airport Commission
 - Tourism Tourism Barrie
 - Environment Lake Simcoe Regional Conservation Authority and Nottawasaga Valley Conservation Authority
 - Health Simcoe Muskoka District Health Unit; Royal Victoria Hospital funding for expansion including Cancer Care Centre and Physician Recruitment
43. These organizations need to develop their 2018 operating budgets concurrently with the City. Subject to General Committee's feedback about the recommendations in this report, staff will contact each Service Partner to coordinate budget plans and timelines.
44. The City provides annual financial support to various Service Partners. These costs are generally reflected in the operating budget, and are funded primarily from the tax base, although DC's and user rates are also impacted.
45. Service Partner budgets include both operating and capital requirements. However, with the exception of the County of Simcoe, the capital requirements have remained relatively stable over time. The fluctuation in the County of Simcoe capital program is being managed through the County of Simcoe Capital Reserve, with an annual reserve contribution to minimize the year over year impact to the tax base.

Business Planning Process and Development Schedule

46. The Corporation's business planning approach integrates three phases: departmental work plan development; operating and capital budget development; and Public engagement and reporting to Council.
47. Consistent with Council's Strategic Priority of Responsible Spending, and in an effort to improve the understanding of how tax dollars are spent, the following is a listing of public education/engagement activities planned for the 2018 Budget and Business Plan:
- a) Continue "*Understand Where Your Tax Dollars Go*" public education campaign beginning Fall 2018;
 - b) Dedicated web page on Barrie.ca for budget information including Budget Allocator tool;
 - c) Online surveys and public engagement via social media to seek input into the proposed service level changes, prior to the Council workshop in the Fall of 2018;
 - d) Dedicated email address for public feedback;
 - e) This Week in Barrie ads;
 - f) Promotion of engagement opportunities via digital monitors at Recreation Centres and City Hall; and,
 - g) Post Budget - full page information in the newspaper and tax bill insert.

ENVIRONMENTAL MATTERS

48. There are no environmental matters related to the recommendations.

ALTERNATIVES

49. The following alternative is available for consideration by General Committee:

Alternative #1 General Committee could change the proposed Business Plan directions

FINANCIAL

50. There are no financial implications for the Corporation resulting from the proposed recommendations.

LINKAGE TO 2014-2018 COUNCIL STRATEGIC PLAN

51. The recommendations included in this Staff Report are intended to support the objectives of the 2014-2018 City Council Strategic Plan.

- Vibrant Business Environment
- Responsible Spending
- Inclusive Community
- Well Planned Transportation

Appendix "A"

Proposed 2018 Business Plan Development Schedule

Date	Activity
June 2017	Committee/Council approval of the 2018 Budget Directions
July – September 2017	Staff produce work plans; draft operating, capital, and rate budgets
October – December 2017	Prioritization of operating and capital, executive management review, and public engagement activities
January 2018	2018 Business Plan presentation and binder distribution to Council
January 2018	Committee/Council review and approval
