

Staff Report



To	General Committee
Subject	2024 Budget and Business Plan Year-End Report
Date	May 28, 2025
Ward	All
From	C. Smith, Interim Director of Finance Executive Management Approval J Schmidt, General Manager of Community and Corporate Services B. Araniyasundaran, General Manager of Infrastructure and Growth Management R. James-Reid, General Manager Access Barrie I. Peters, Director of Legal Services M. Banfield, Executive Director of Development Services
CAO Approval	M. Prowse, Chief Administrative Officer
Staff Report #	EMT002-25

Recommendation(s):

1. That the 2024 Tax Rate operating surplus of \$5,121,197 be allocated as follows:
 - a) \$169,337 be allocated to the Fleet Management Reserve; and
 - b) \$4,951,860 be allocated to the Tax Rate Stabilization Reserve.
2. That the 2024 Water Rate operating surplus of \$558,532 be allocated to the Water Rate Capital Reserve.
3. That the 2024 Wastewater Rate operating deficit of \$1,162,142 be funded from the Wastewater Rate Stabilization Reserve.
4. That the 2024 Parking Rate operating surplus of \$839,463 be allocated to the Parking Rate Capital Reserve.
5. That an accounting adjustment of \$736,059 in relation to the sale of 23 Collier Street in 2020, be funded from the Parking Rate Capital Reserve.
6. That \$1,945,267 in discretionary Development Charge discounts and exemptions

granted during the year be recovered as follows:

- a) \$1,368,149 from the 2024 Tax Rate unadjusted operating results;
 - b) \$251,006 from the 2024 Water Rate unadjusted operating results; and
 - c) \$326,112 from the 2024 Wastewater Rate unadjusted operating results.
- 7. That \$6,628,679 of investment revenue surplus be allocated to the non-obligatory reserve balances that contributed to the generation of the revenue, prorated by the average annual balance of each reserve.
 - 8. That pursuant to Ontario Reg. 653/05 and the City's Capital Financing and Debt Management Policy, Staff Report EMT002-25 serve as the method for disclosing outstanding financing leases.
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Executive Summary:

The purpose of this report is to provide the 2024 year-end financial results.

This report reflects activity for the 12 months ended December 31, 2024. There is a Tax Rate operating surplus of \$5.1M, Water Rate operating surplus of \$559K, Wastewater Rate operating deficit of \$1.2M, and Parking Rate operating surplus of \$839K. The recommendations in this report are reflective of the policies and principles documented in the current Financial Policies Framework, unless noted otherwise.

Key Findings:

SUMMARY OF TAX RATE OPERATING RESULTS

The 2024 Tax Rate Operating Surplus equated to \$5.1M.

Development Charge (DC) discounts and exemptions granted throughout the year totaled \$1.9M in 2024, with \$1.4M impacting the Tax Rate. These discounts need to be reimbursed to the DC Reserves in accordance with legislation. Prior to adjusting for the discounts, the City had a Tax Rate operating surplus of \$6.5M.

The following table summarizes the financial variances between planned and actual results by division for Tax Rate based operations as of December 31, 2024. Appendix A includes a breakdown of the Tax Rate based variances by department.

	As of December 31, 2024			
Division	Budget (\$)	Actual (\$)	Variance (\$)	Variance (%)
Access Barrie	29,991,059	28,716,977	1,274,082	4.2%
CAO & Mayor's Office	19,374,495	15,572,534	3,801,961	19.6%
Community & Corporate Services	48,423,730	45,152,829	3,270,901	6.8%
Corporate Expenses	60,207,533	62,931,090	(2,723,557)	(4.5%)
Council & Committees	1,097,421	1,014,892	82,529	7.5%
Infrastructure & Growth Management	50,750,962	52,575,202	(1,824,240)	(3.6%)
Service Partners & Grants	105,530,335	106,726,490	(1,196,155)	(1.1%)
Total Net Expenditures	315,375,535	312,690,014	2,685,522	0.9%
Corporate Revenues	(315,375,535)	(319,179,360)	3,803,825	(1.2%)
Unadjusted Surplus		(6,489,346)		
Funding of Development Charge Discounts		1,368,149		
Adjusted Surplus		(5,121,197)		

Fleet management reserve contribution of \$169K based on sale of vehicles

As part of the City's ongoing Fleet Financing strategy, vehicles were purchased and delivered in 2024 to replace aging vehicles. This resulted in a number of fleet disposals in 2024.

Consistent with the City's Fleet Financing strategy, it is recommended that the \$169K related to the sale of these vehicles be transferred to the Fleet Management Reserve.

The City's net expenditure was \$2.7 million under budget and corporate revenue was \$3.8 million more than originally planned.

Positive variances that contributed to the Tax Rate operating surplus include the following:

- Tax levy and interest/penalties \$3.7M
- Development Services revenues \$2.8M
- Waste Management contracted services \$1.3M
- Recreation & Culture – User Fees & Rental Revenue, Contracted Services \$773K
- Recreation & Culture – Grant Revenue \$503K
- Enforcement Services fines \$717K
- Information Technology contracts/consulting \$508K

Negative variances that lowered the Tax Rate operating surplus include the following:

- Operations contracted services \$1.8M
- Fleet repairs/maintenance \$1.4M
- County of Simcoe \$1.2M
- Salary gapping \$878K

Additional detail on these variances can be found in Appendix B.

SUMMARY OF WATER RATE OPERATING RESULTS

The 2024 Water Rate Operating Surplus equated to \$559K.

Development Charge (DC) discounts and exemptions granted throughout the year related to the Water Rate totaled \$251K. These discounts need to be reimbursed to the DC Reserves in accordance with legislation. Prior to adjusting for the discounts, the City had a Water Rate operating surplus of \$809K. The following table summarizes the financial variances between planned and actual results for Water operations.

	As of December 31, 2024			
	Budget (\$)	Actual (\$)	Variance (\$)	Variance (%)
Salaries and Benefits	8,983,642	8,561,424	422,218	4.7%
Operating Expenses	7,304,001	8,171,503	(867,502)	(11.9%)
Transfers to Reserves	9,171,968	9,171,968	-	0.0%
Corporate Support	8,619,814	8,365,526	254,288	3.0%
Total Net Expenditures	34,079,425	34,270,421	(190,996)	(0.6%)
Revenues	(34,079,425)	(35,079,959)	1,000,534	(2.9%)
Unadjusted Surplus		(809,538)		
Funding of DC Discounts		251,006		
Adjusted Surplus		(558,532)		

The City's net expenditure was \$190K over budget and Water Rate revenue was \$1.0M more than originally planned.

Salaries and benefits were under budget primarily due to delays in hiring vacant positions to support corporate salary gapping targets.

Operating expenses were over budget due to higher costs for hydro (\$250K), supplies (\$326K), and contracted services (\$314K). The variance in supplies was driven by higher costs for disposal of excess soils as well as supplies required for regular maintenance. Contracted services were higher due to the emergency repair of a watermain on Fox Run.

Corporate support is based on actual work and staff time in support of Water Operations from various departments and was under budget by 3% at year end.

Finally, revenues were over budget by \$1.0M due to new accounts coming online, increased hydrant meter gate valve usage, engineering fees collected on new developments, and increased customer requests for “fee for service” work.

SUMMARY OF WASTEWATER RATE OPERATING RESULTS

The 2024 Wastewater Rate Operating Deficit equated to \$1.2M.

Development Charge (DC) discounts and exemptions granted throughout the year related to the Wastewater Rate totaled \$326K. These discounts need to be reimbursed to the DC Reserves in accordance with legislation. Prior to adjusting for the discounts, the City had a Wastewater Rate operating deficit of \$836K. The following table summarizes the financial variances between planned and actual results for Wastewater operations.

	As of December 31, 2024			
	Budget (\$)	Actual (\$)	Variance (\$)	Variance (%)
Salaries and Benefits	6,407,132	6,357,223	49,909	0.8%
Operating Expenses	10,300,119	13,028,990	(2,728,871)	(26.5%)
Transfers to Reserves	20,166,758	20,166,758	-	0.0%
Corporate Support	6,821,121	6,440,814	380,307	5.6%
Total Net Expenditures	43,695,130	45,993,785	(2,298,655)	(5.3%)
Revenues	(43,695,130)	(45,157,755)	1,462,625	(3.3%)
Unadjusted Deficit	-	836,030		
Funding of DC Discounts		326,112		
Adjusted Deficit		1,162,142		

The City’s net expenditure was \$2.3M over budget and Wastewater Rate revenue was \$1.5M more than originally planned.

Salaries and benefits were under budget primarily due to delays in hiring vacant positions to meet corporate salary gapping targets. To compensate for the delays in backfilling vacancies, operations and maintenance staff have worked an increased amount of overtime which partially offset the savings from delayed hiring.

Operating expenses were over budget due to significant, unanticipated repairs to primary digester 2 of \$1.2M. Wastewater operations also experienced higher costs for essential chemicals (\$410K), higher costs for lateral repair and replacement program due to greater reliance on external contractors because of the complexity and volume of work completed (\$573K), and unanticipated higher costs arising from the trunk main flushing program due to the extended periods between cleaning cycles (\$367K).

Corporate support is based on actual work and staff time in support of Wastewater Operations from various departments and was under budget by 5.6% at year end.

Finally, revenues were over budget by \$1.5M primarily due to new accounts coming online and increased revenues from the septage receiving program.

SUMMARY OF PARKING RATE OPERATING RESULTS

The 2024 Parking Rate Operating Surplus equated to \$839K.

The following table summarizes the financial variances between planned and actual results for Parking operations.

	As of December 31, 2024			
	Budget (\$)	Actual (\$)	Variance (\$)	Variance (%)
Salaries and Benefits	572,064	473,207	98,857	17.3%
Operating Expenses	467,139	362,532	104,607	22.4%
Transfers to/(from) Reserves	(327,607)	(327,607)	-	0.0%
Corporate Support	1,391,110	1,303,094	88,016	6.3%
Total Net Expenditures	2,102,706	1,811,226	291,480	13.9%
Revenues	(2,102,706)	(2,650,689)	547,983	(26.1%)
Adjusted Surplus	-	(839,463)		

The City's net expenditure was \$291K under budget and Parking Rate revenue was \$548K more than originally planned.

Salaries and benefits were under budget primarily due to a staff vacancy.

Operating expenses were under budget due to a reclass of the 2024 property taxes at the Collier Parkade facility, and the timing of contract and maintenance work.

Finally, revenues were over budget by \$548K primarily from parking meters for single use, time specific parking. The use of the mobile app and tap signs for payment had a significant

increase over both coin and credit card payment formats in 2024.

Historical adjustment relating to the Parking Capital Reserve

In 2006, the City acquired several properties on Collier Street to facilitate the construction of the Collier Parkade facility. One of the properties was 23 Collier Street which was paid for in two payments and recorded separately at a total cost of \$1,174,059.

Motions 11-G-030 and 16-G-037 declared 23 Collier Street surplus to the needs of the City. The property was sold in 2020; however only one of the two items (\$438,000) was removed from the City's financial records, instead of the full book value of \$1,174,059.

During the 2024 financial statement audit, the error was identified and the City's financial records were adjusted to remove the remaining \$736,059 relating to 23 Collier Street from the books. As the Parking Rate is self-funded, the \$736,059 needs to be recovered from the Parking Rate Capital Reserve.

After this adjustment, the overall surplus for the Parking Rate operations is \$103,404.

DEVELOPMENT CHARGE (DC) DISCOUNTS

In 2024, DC discounts in the amount of \$1,945,267 were granted

The previous City-Wide DC By-law 2019-055 included discretionary discounts relating to non-residential development for non-profit institutions, accessory buildings to an existing industrial building, and a 40% discount of the development charges otherwise applicable for the first 1.5 million square feet of development for a list of targeted uses within the City.

Section 5(6)3. of the *Development Charges Act* states: "If the development charge by-law will exempt a type of development, phase in a development charge, or otherwise provide for a type of development to have a lower development charge than is allowed, the rules for determining development charges may not provide for any resulting shortfall to be made up through higher development charges for other development".

This means that in the case of discretionary discounts, the DC reserves must be replenished by an alternate funding source. It is recommended that the discounts be funded \$1,368,149 by the Tax Rate, \$251,006 by the Water Rate, and \$326,112 by the Wastewater Rate which aligns with the DC reserves impacted by these discounts.

INVESTMENT REVENUE AND RESERVE ALLOCATION

The City's investment portfolio earned a total return of 10.31%, compared to its benchmark of 8.28%, an outperformance of 2.03%

Investment revenues exceeded expectations driven by active investment management, including a series of tactical asset allocation tilts and security selection decisions. Bonds and equities were strong performers with returns of 7.20% and 36.85% respectively.

The City's investments are made from available balances of reserve funds and reserves, while ensuring that there are adequate funds available for day-to-day operations and capital expenditures. The investment and interest income generated by balances from obligatory reserve funds must be allocated to those reserve funds as outlined in the City's financial policies.

In 2024, investment revenue recognized equated to \$24.6M.

\$14.5M of the investment revenue recognized in 2024 has been allocated to the obligatory reserve funds. An additional \$6.6M is recommended to be applied to the non-obligatory reserve balances which contributed to the investment revenue, consistent with the approach used for obligatory reserves. The remaining \$3.4M is proposed to form part of the 2024 operating results as budgeted.

FINANCING LEASES

Financing leases are agreements the City entered into for the purpose of obtaining long-term financing of capital undertakings, with contractual payments extending beyond the term of the approving Council

The Capital Financing and Debt Management Policy adopted by Council in March 2018, in accordance with Ontario Regulation 653/05, requires the Treasurer to disclose to Council any outstanding financing leases subsisting in the fiscal year and provide the following details:

- a) Estimates of the proportion of financing leases to the Corporation's total long-term debt;
- b) A statement that in the Treasurer's opinion all financing leases were made in accordance with this policy; and
- c) Any other information that, in the Treasurer's opinion, should be recorded

The following table summarizes the list of outstanding financing leases and the proportion related to long term debt as of December 31, 2024:

Outstanding Financial Leases	Dec 31, 2024	Dec 31, 2023
Equipment	\$10,599	\$26,768
Water Operations	747,540	996,720
Building and Facilities	4,423,642	5,792,867
Total Outstanding Financial Leases (TOFL)	\$5,834,636	\$6,816,355
Total Long-Term Debt (LTD)	\$271,475,471	\$299,078,056
TOFL to LTD ratio	2.15%	2.28%

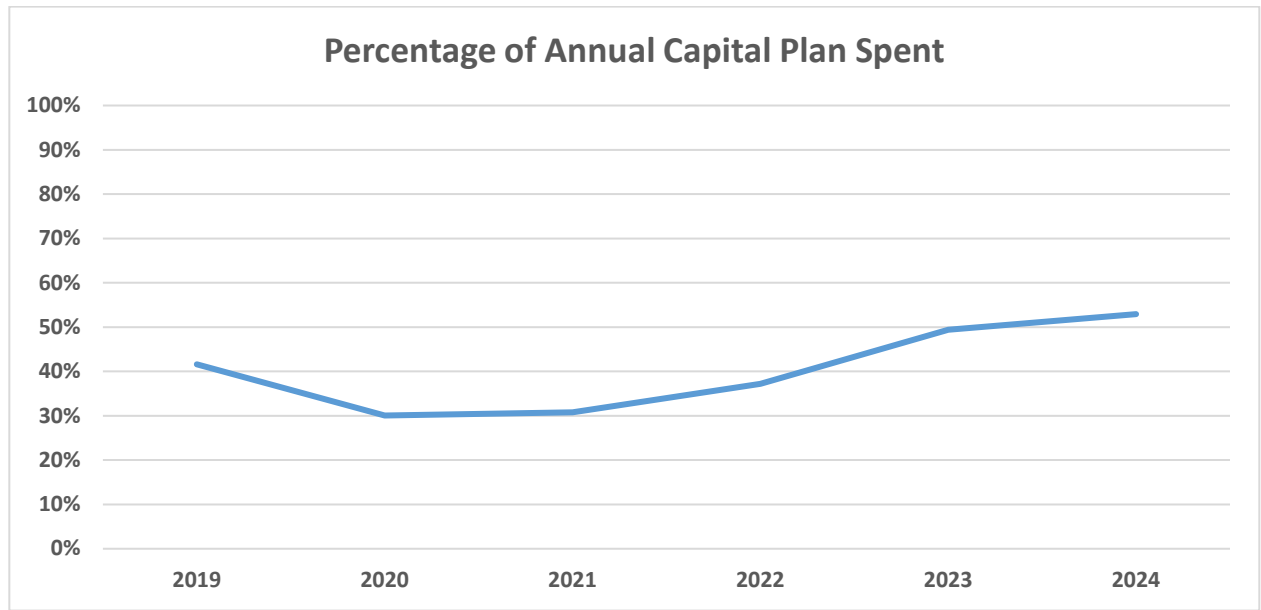
Total outstanding financial leases decreased by \$982K.

The decrease was the result of reduction in the remaining life of outstanding lease payments. A list of the outstanding leases is shown in Appendix C. In the opinion of the Treasurer, all lease financing agreements entered into by the City, since the adoption by Council of the Capital Financing and Debt Management Policy, were in accordance with said policy.

CAPITAL PLAN STATUS

The Capital Plan presented in Appendix D is a high-level summary of activity as of December 31, 2024, and also includes key projects that contributed to the variance of budget to actual spending for the year

The total capital budget for 2024 was \$304.7M, including carryover from prior years and new projects. Actual spending was \$161.3M for the year which represents 53% of the total capital budget for 2024. The table below shows the historical capital budget spending performance. As can be seen, the COVID pandemic impacted the spend rates in 2020 and 2021.



The improvement in the spend rate from 2021 to 2024 is important for the City. Improved accuracy of forecasted budgets provides the Finance team with better information to cashflow match the investments. This means that the City’s reserves will be put to work, earning a better return.

RESERVES AND RESERVE FUNDS

Reserves are a critical component of a municipality’s long-term financing plan. They fund capital asset spending and help to smooth tax levy and user rate requirements as well as provide financial flexibility in the event of unanticipated expenditures or a drop in revenue.

In addition, due to reserves being comprised of both cash and cash equivalent assets, they promote investor confidence and help to preserve the City's credit rating when adequate balances are maintained.

The City's reserves include Development Charges (DCs), User Rates, Tax Levy, grants and investments. The following table shows that should spending occur as forecast, the balance in the reserves are projected to decrease from \$475 million to just over \$300 million in the next three years.

Funding Source	2024	2025	2026	2027
Development Charges	\$117,748,820	\$78,899,492	\$63,225,894	\$35,045,424
User Rates	121,453,254	116,222,841	117,383,330	121,872,979
Gas Tax	25,059,120	16,421,023	13,445,453	16,321,715
Tax Levy funded reserves	210,993,886	120,157,691	113,345,193	127,614,000
Total	\$475,255,081	\$331,701,047	\$307,399,870	\$300,854,118

Appendix E provides a list of the City's reserves as well as their present commitments and the uncommitted (or overcommitted) balances as at December 31, 2024.

Barrie's Tax Funded Reserves are Lower than Comparator Municipalities

BMA consultants produce a Municipal Study annually, which compares the statistics of over 100 municipalities. Included in this are the following three financial indicators for a municipality's tax-based reserve levels:

2024 Vulnerability Indicators	Barrie	Total Survey Average
Tax Reserves (less WWW) as % of Taxation	45%	102%
Tax Reserves as % of Own Source Revenues	37%	75%
Tax Reserves/Capita	\$794	\$1,049

These indicators highlight that the level of tax funded reserves are low when compared to the average municipality in the survey.

The main risk from having lower tax reserves is that there may be insufficient funds to cover an unexpected expenditure if an emergency arose. In such an event, the City would still be able to issue debt, however this may have an impact on the City's credit rating.

The Tax Capital Reserve is now above its target funding level.

The City's Financial Policy Framework targets a minimum threshold cash balance in the Tax Capital Reserve equivalent to one year's worth of the 5-year average of the non-growth

tax-supported capital expenditure requirements which is currently estimated at \$35M. This ensures that one year of tax-based funding is available in reserves to maintain liquidity. Currently, based on the level of commitments, the Tax Capital Reserve is above this target at \$36.2M.

Included as part of the recommended motion are contributions to reserves resulting from the allocation of year-end surpluses after the various adjustments recommended in this report. The allocations are as prescribed by the City's Financial Policies (70% for capital reserves). However, due to the Tax Rate Capital reserve achieving the target range, staff are recommending that Tax Rate operating surplus be allocated to the Tax Rate Stabilization Reserve, which is below the target range.

Water Rate Reserves

The Water Rate Stabilization Reserve is within the target range, hence staff is recommending that the surplus for the Water Rate be entirely allocated to the Water Capital Reserve, which has an overcommitted balance.

Development Charge Reserves

The City's Financial Policy Framework targets a positive balance for DC reserves, and staff will continue to monitor these accounts in an effort to ensure positive balances.

Rate stabilization reserves are maintained in order to fund unexpected one-time, non-recurring expenditures, and to address any potential deficits.

As per the Financial Policies Framework, the target range is 5% to 10% of total own source revenues for Stabilization Reserves. These reserves provide Council with the flexibility to stabilize the impact of economic volatility on City programs. In the absence of healthy stabilization reserve balances, the tax levy and user rates feel the impact of unforeseen events, one-time expenditures and revenue shortfalls. The December 31, 2024 Rate Stabilization Reserve balances are shown in the following table.

	Dec 31, 2024 Balance	Commitments at Dec 31, 2024	Recommended Motion	Revised Balance Dec 31, 2024	2024 Target Balance Range
Tax Rate	\$1,893,020	(\$423,342)	\$4,951,860	\$6,421,538	18.3M – 36.5M
Wastewater Rate	3,492,089	-	(1,162,142)	2,329,947	2.2M – 4.4M
Water Rate	3,948,986	-	-	3,948,986	1.7M – 3.4M

Included as part of the "Recommended Motion" column of the table above are contributions to or draws from reserves after the various adjustments recommended in this report. These contributions or draws come from the allocation of year-end surpluses, or the funding of year-end deficits.

The allocations for surpluses are as prescribed by the City’s Financial Policies (30% for rate stabilization reserves). However, due to the Tax Rate Stabilization Reserve being far below the target range, it is recommended that the available Tax Rate operating surplus of \$4,951,860 be allocated to this reserve.

In addition, due to the Water Rate Stabilization Reserve being above the target range, it is recommended that the Water Rate operating surplus be allocated to the Water Capital Reserve, which has an overcommitted balance.

The Wastewater Rate Stabilization Reserve has a draw of \$1.2M which is funding the Wastewater Rate deficit, however the reserve remains within its target range.

Financial Implications:

The information in the Key Findings section explains the impact of the recommendations in this report as they relate to the Tax, Water, Wastewater, and Parking reserves, as well as how those recommendations relate to the financial policies set out in the current Financial Policies Framework.

Alternatives:

The following alternatives are available for consideration by General Committee:

Alternative #1 – General Committee could maintain the existing policy of distributing operating surplus to capital and stabilization reserves at 70% and 30% respectively, as outlined in the Financial Policies Framework. This alternative is not recommended as specific capital and stabilization reserves are outside of their target range as outlined in the Key Findings section of this report.

Alternative #2 – General Committee could alter the proposed recommendation by directing staff to allocate the operating surplus in some other manner. This alternative is not recommended as the funds being transferred to/from reserves are directly related to operating results (i.e. Fleet disposals funding the Fleet Reserve, Water surplus funding the Water Capital Reserve, etc).

Strategic Plan Alignment:

Affordable Place to Live		
Community Safety		
Thriving Community		
Infrastructure Investments		
Responsible Governance	X	Accountability, oversight, transparency, fiscal stewardship

Additional Background Information and Analysis:

Not Applicable.

Consultation and Engagement:

There was no public consultation required in relation to this staff report.

Environmental and Climate Change Impact Matters:

There are no environmental and/or climate change impact matters related to the recommendations.

Appendices:

Appendix A – Tax Rate Operating Budget Variance by Department as at December 31, 2024

Appendix B – Tax Rate Operating Variance Explanations

Appendix C – Financing Leases as at December 31, 2024

Appendix D – Capital Plan Progress Update as at December 31, 2024

Appendix E – Reserve Balances as at December 31, 2024

Report Author:

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J. Kuehl, Manager of Business Planning and Budget

File #:

C11

Pending #:

Not Applicable

**Appendix A – Tax Rate Operating Budget Variance by Department as at
December 31, 2024**

	Budget (\$)	Actual (\$)	Variance (\$)	Variance (%)
Access Barrie	29,991,059	28,716,977	1,274,082	4.2%
Access Barrie Admin	394,262	409,292	(15,030)	(3.8%)
Customer Service	1,482,972	1,250,799	232,173	15.7%
Information Technology	10,239,761	9,502,061	737,700	7.2%
Marketing & Communication	1,420,315	1,101,075	319,240	22.5%
Transit & Parking Strategy	16,453,749	16,453,750	(1)	(0.0%)
CAO & Mayor's Office	19,374,495	15,572,534	3,801,961	19.6%
Business Performance & Internal Audit	1,095,267	1,078,028	17,239	1.6%
Human Resources	3,965,226	3,641,756	323,470	8.2%
Finance	4,795,140	4,702,412	92,728	1.9%
Legal Services	1,976,927	1,305,935	670,992	33.9%
Development Services	6,419,569	4,027,790	2,391,779	37.3%
Office of the CAO	774,831	523,087	251,744	32.5%
Office of the Mayor	347,536	293,526	54,010	15.5%
Community & Corporate Services	48,423,730	45,152,829	3,270,901	6.8%
Barrie Fire & Emergency Services	29,946,745	29,561,059	385,686	1.3%
Facilities	2,248,576	2,629,833	(381,257)	(17.0%)
GM of Community & Corporate Services	281,236	333,159	(51,923)	(18.5%)
Legislative & Court Services	4,894,755	2,610,078	2,284,677	46.7%
Recreation & Culture Services	11,052,418	10,018,700	1,033,718	9.4%
Other Expenses	60,207,533	62,931,090	(2,723,557)	(4.5%)
Corporate Expenses	60,207,533	62,931,090	(2,723,557)	(4.5%)
Council & Committees	1,097,421	1,014,892	82,529	7.5%
City Council	1,006,831	943,779	63,052	6.3%
Committees	90,590	71,113	19,477	21.5%
Infrastructure & Growth Management	50,750,962	52,575,202	(1,824,240)	(3.6%)
Building Services	-	-	-	-
Corporate Asset Management	1,374,315	1,297,785	76,530	5.6%
Economic & Creative Development	2,361,279	2,053,849	307,430	13.0%
GM of Infrastructure & Growth Management	487,729	461,483	26,246	5.4%
Infrastructure	1,490,275	1,711,693	(221,418)	(14.9%)
Operations	32,140,107	35,692,310	(3,552,203)	(11.1%)
Waste Management & Environmental Sustainability	12,897,257	11,358,082	1,539,175	11.9%
Total Net City Services	209,845,200	205,963,524	3,881,677	1.8%

	Budget (\$)	Actual (\$)	Variance (\$)	Variance (%)
Service Partners & Grants	105,530,335	106,726,490	(1,196,155)	(1.1%)
Total Net Expenditures	315,375,535	312,690,014	2,685,522	0.9%
Corporate Recoveries	(4,731,001)	(4,731,001)	-	0.0%
Corporate Revenues	(534,799)	(699,578)	164,779	(30.8%)
Investment Revenue	(6,776,918)	(8,306,387)	1,529,469	(22.6%)
Net Taxation for Own Purposes	(301,256,517)	(303,239,467)	1,982,950	(0.7%)
Payments in Lieu of Taxes	(2,076,300)	(2,202,927)	126,627	(6.1%)
Total Revenue	(315,375,535)	(319,179,360)	3,803,825	(1.2%)
Unadjusted Surplus		(6,489,346)		
Funding of Development Charge Discounts		1,368,149		
Adjusted Surplus		(5,121,197)		

Appendix B – Tax Rate Operating Variance Explanations

Service/Driver: Corporate Revenues – Interest & Penalties, and Tax Levy				
	Budget	Actuals	Variance \$	Variance %
Interest & Penalties	(\$3.0M)	(\$4.7M)	\$1.7M	59%
Tax Levy	(\$301.2M)	(\$303.2M)	\$2.0M	1%
Total	(\$304.2M)	(\$307.9M)	\$3.7M	0.1%
<u>Reason for Variance</u>				
<p>Interest & Penalties: Interest and penalty revenue results from overdue property taxes receivable and are due to 2024 year-end taxes receivable being \$6.6 M higher than 2023. The increase in interest and penalties was due in large part to the economic impacts of increased mortgage costs and other inflationary pressures, as well as a period of significant growth in taxable assessment.</p> <p>Tax Levy: The \$2.0 M positive variance is due to an increase in the amount of property taxes received as a result of assessment growth in the City of Barrie.</p>				
<u>Impact Going Forward</u>				
<p>Interest & Penalties: Higher interest and penalties are anticipated again in 2025 as the ability to meet payment obligations continues to be negatively impacted by economic conditions. This impact is being felt by many municipalities across the province.</p> <p>Tax Levy: Property assessment appeals will continue to remain low until MPAC carries out their next province wide reassessment when assessment values change. Steady increases in taxable assessment due to growth is expected to continue through 2025.</p>				
<u>Actions to Mitigate Future Anticipated Variances</u>				
<p>Interest & Penalties: Staff will continue to monitor outstanding property tax receivable trends and inform property owners of overdue tax balances, encouraging payment through various means.</p> <p>Tax Levy: Staff will continue to review and update the new assessment tax growth and assessment appeals forecasts during budget preparations. Staff have been working with MPAC and internal departments to improve forecasting models.</p>				

Appendix B – Tax Rate Operating Variance Explanations

Service/Driver: Development Services - Net Revenues			
Budget: (\$2M)	Actual: (\$4.8M)	Variance \$: \$2.8M	Variance %: (140%)
<u>Reason for Variance</u> Revenues are budgeted based on an estimated percentage increase over the past year's budgeted revenues. An increase in revenues driven by Engineering Fees is due to development applications exceeding expectations for 2024, as well as a thorough analysis of deferred Engineering Fees conducted at year end where prior year revenues were recognized as applications were completed. Offsetting the increase were lower than anticipated ROWA Permit fees primarily due to diminished activity on the "Bell Fibre to the Home" initiative as Bell decided not to proceed with anymore fibre installs.			
<u>Impact Going Forward</u> Variances in these revenues can fluctuate depending on the level of development activities and other construction activities within the City's ROW.			
<u>Actions to Mitigate Future Anticipated Variances</u> Processes have been set for deferral of Engineering Fees to better align with development processes to reduce time in carry forwards. Revenues related to the "Bell Fibre to the Home" initiative were not budgeted in 2025.			

Appendix B – Tax Rate Operating Variance Explanations

Service/Driver: Solid Waste Operations – Contracted Services			
Budget: \$10.7M	Actual: \$9.4M	Variance \$: \$1.3M	Variance %: 12.3%
<p><u>Reason for Variance</u></p> <p>Contracted Services were underbudget for both curbside collection and operations at the landfill.</p> <p>As the City transitioned to a unit-based curbside collection model from tonnage-based, there were variances noted for a number of collected materials – including garbage, organics, and recycling. A number of different factors contributed to the variance including refinement in 2024 of the actual serviced unit counts, delay in initiating servicing for private road townhouse complexes, and deferring organics collection for businesses and City facilities until automated cart collection in 2025.</p> <p>Other factors contributing to the variance included lower tonnages of recycling collected (both pre-Blue Box transition and for business services provided from May 1, 2024), ongoing changes to funding programs for Hazardous and Special Products (HSP) and bringing some contracted services for compost operations in-house.</p>			
<p><u>Impact Going Forward</u></p> <p>Some variance is expected to continue over 2025 as the curbside program evolves in preparation for automated cart collection in 2025. The program is complex, and properties will be systematically on-boarded to municipal servicing based on available staffing resources and customer constraints. Changes to the waste management system are anticipated over 2025 and into 2026 due to the new curbside contract, provincial changes from Extended Producer Responsibility (EPR), and optimizing operations at the landfill.</p>			
<p><u>Actions to Mitigate Future Anticipated Variances</u></p> <p>In preparation for the 2025 budget, staff worked to refine and better predict curbside serviced units/costs. MPAC data is being utilized and registrations for servicing the BIA and business/commercial units will help mitigate uncertainty in planning for curbside services with the start of automated cart collection in September 2025.</p>			

Appendix B – Tax Rate Operating Variance Explanations

Service/Driver: Recreation & Culture – User Fees & Rental Revenue, Contracted Services				
	Budget	Actuals	Variance \$	Variance %
User Fees & Rental Revenue	(\$10.8M)	(\$12.0M)	\$1.2M	12%
Contracted Services	\$2.6M	\$3.0M	(\$476K)	18%
Total	(\$8.2M)	(\$9.0M)	\$773K	9%
<u>Reason for Variance</u>				
<p>User Fees & Rental Revenue: User Fees variance is reflective of higher registration volumes for summer camps and aquatics, strong drop-in programs attendance, increased indoor facility rental revenues and increased field rentals both at in-town fields and at the Sports Complex. Rental revenue variance is reflective of high demand and high utilization rates for prime-time ice and arena floor rentals across all eight arenas. Staff have been diligent in ensuring maximum efficiency in the allocation of facility space.</p>				
<p>Contracted & Other Services: Contracted Services saw \$249k in additional expense due to unanticipated inflation costs within the snow clearing sector. Additional costs were driven by building & equipment repairs due to unplanned failures and mechanical repairs across Recreation facilities. This is in addition to the cost of goods and services increasing across the board by more than originally planned, including security costs incurred beyond budgeted amounts due to increasing challenges with visitor behaviour in Recreation facilities and the need for additional security presence.</p>				
<u>Impact Going Forward</u>				
<p>User Fees & Rental Revenue: The demand for registered programs, drop-in programming, and rental-based recreation opportunities continues to be strong. Recreation and Culture staff will continue to generate a high volume of facility rental permits, aquatic program registration revenue, and summer camp revenue. Continued growth in facility rental demand and exploring new partnerships will provide an opportunity for increasing non-prime time rental revenues. We expect to see strong revenue figures throughout 2025 and the next fiscal year as well.</p>				
<p>Contracted & Other Services: Given the operational requirement to maintain safe facilities, including entrances/exits and parking lots, city staff cannot compromise on snow clearing efforts. Staff recognized the industry trends early in the year during the RFP process and worked collaboratively across departments (Recreation & Culture and Corporate Facilities) to explore bringing this large expense in-house to realize cost savings.</p>				
<u>Actions to Mitigate Future Anticipated Variances</u>				
<p>User Fees & Rental Revenue: Continued strong demand for programs, services, ice rentals, and floor rentals have been reflected in the 2025 budget to mitigate variances in the following fiscal year.</p>				
<p>Contracted & Other Services: Snow clearing services have been brought in house for 2025. The budget for snow clearing rests with Corporate Facilities on a go-forward basis and further assessment and</p>				

reflection of this program will require their input. The large variance we experienced in 2024 should not be repeated on the basis that in-sourcing was a better economic solution.

Appendix B – Tax Rate Operating Variance Explanations

Service/Driver: Recreation & Culture – Grant Revenue			
Budget: (\$385K)	Actual: (\$888K)	Variance \$: \$503K	Variance %: 131%
<p><u>Reason for Variance</u></p> <p>The main driver is due to funding received through the federal Building Safer Communities Fund grant (internally known as Bright Futures Barrie). Program delivery relating to the grant is budgeted for, however due to the uncertainty surrounding grant applications and the possibility of not receiving the full funding amount, revenue relating to ad-hoc grants are traditionally not budgeted.</p>			
<p><u>Impact Going Forward</u></p> <p>Staff will continue to work with our federal partners to receive grant funding to deliver new programming with strong community benefit. The program continues into 2025, however this is the last year of federal funding. No changes to the program delivery model are expected and mitigation/cost avoidance techniques will not be required in 2025.</p>			
<p><u>Actions to Mitigate Future Anticipated Variances</u></p> <p>As the grant program concludes, the remaining balance owing to the City is contractually agreed upon. As a result, staff have been able to budget for this amount in 2025. This should minimize any major variance in this area for 2025.</p>			

Appendix B – Tax Rate Operating Variance Explanations

Service/Driver: Enforcement Services – Service Fees and Fines			
Budget: (\$1.9M)	Actual: (\$2.6M)	Variance \$: \$717K	Variance %: 37%
<p><u>Reason for Variance</u></p> <p>The variance is associated with increased proactive enforcement measures. Overall, there has been a 28.9% increase in proactive measures, which in turn resulted in increased service fees and fines issued. At the time of budget preparation the impact or level of achievable increases was unknown.</p>			
<p><u>Impact Going Forward</u></p> <p>Continued growth is anticipated.</p>			
<p><u>Actions to Mitigate Future Anticipated Variances</u></p> <p>Better forecasting is in place to anticipate the increase now that 1 year of proactive enforcement has been completed. However, as these are based on violations found, should behaviours of the public change, this amount may continue to vary slightly.</p>			

Appendix B – Tax Rate Operating Variance Explanations

Service/Driver: Information Technology – Contracted Services and Consulting Services				
	Budget	Actuals	Variance \$	Variance %
Contracted Services	\$4.6M	\$4.2M	\$355K	8%
Consulting	\$193K	\$40K	\$153K	79%
Total	\$4.8M	\$4.2M	\$508K	11%
<u>Reason for Variance</u>				
<p>Contracted Services: \$170K for NG911 software licensing, support and maintenance fees which begin when the system is live were budgeted for 2024. Since the vendor pushed the go-live to Q2 2025 there were no charges in 2024. Also, changes to the HRIS expansion plan reduced the planned amount of licensing support and maintenance costs in 2024 by \$90K.</p> <p>Consulting: These funds are generally used for smaller continuous improvement initiatives that come up throughout the year. In 2024, IT resources were focused on several larger improvement initiatives that were capital funded. These included APLI Phase 3, Accela cloud migration, and CEM Cloud migration.</p>				
<u>Impact Going Forward</u>				
<p>Contracted Services: Both NG911 and the expansion plans for HRIS will be live in the first half of 2025. These variances are not expected in 2025.</p> <p>Consulting: As part of the 2026 business planning cycle, the IT consulting and professional services spend will be reviewed and adjusted based on projected 2026 workplans.</p>				
<u>Actions to Mitigate Future Anticipated Variances</u>				
<p>Contracted Services: IT will continue to monitor progress and provide in-year spend forecast.</p> <p>Consulting: The small and agile nature of many continuous improvements that IT supports makes it difficult to forecast precise costs. We'll continue to discuss improvement opportunities while reviewing historical trends to improve our budget and spend forecasting.</p>				

Appendix B – Tax Rate Operating Variance Explanations

Service/Driver: Operations – Contracted Services			
Budget: \$8.7M	Actual: \$10.5M	Variance \$: (\$1.8M)	Variance %: (20%)
<p><u>Reason(s) for Variance</u></p> <p>The primary drivers for the variance were related to the following four items.</p> <ol style="list-style-type: none"> 1. Stormwater Conveyance Maintenance: A \$692K variance is attributed to an unanticipated compliance-driven restoration work to address watercourse erosion. 2. Winter Control Operations - Roads: A \$310K variance is the result of contractual cost increases. 3. Winter Control Operations - Sidewalks: A \$223K variance is due to increases in contract pricing. 4. Storm Water Treatment Maintenance: A \$170K variance is primarily due to the necessary rehabilitation of a berm failure at SWMF BR08a in 2024, along with reconstruction costs for Big Bay Point Road LIDs, initially constructed in 2022. Both issues were compliance matters that required the City to take action to meet CLI-ECA obligations. 			
<p><u>Impact Going Forward</u></p> <p>Contract cost increases are expected to persist and may contribute to variances into 2025. As a result, budget adjustments will be necessary to align with contractual obligations and evolving contract pricing structures.</p> <p>Additionally, regulatory requirements for stormwater infrastructure management continue to expand. The increasing frequency and intensity of significant storm events pose risks to the stormwater system, necessitating timely repairs to maintain functionality and compliance. Given the current funding levels, annual budget exceedances are likely to continue.</p>			
<p><u>Actions to Mitigate Future Anticipated Variances</u></p> <p>Increase annual budgets to adequately fund the operation and maintenance of City infrastructure and to meet legislative obligations.</p>			

Appendix B – Tax Rate Operating Variance Explanations

Service/Driver: Fleet – Repairs & Maintenance			
Budget: \$1.8M	Actual: \$3.3M	Variance \$: (\$1.4M)	Variance %: (77.10%)
<p><u>Reason for Variance</u></p> <p>Repair costs of existing assets have increased due to more frequent and extensive repairs to ageing assets that are well beyond their useful life. Two Fleet Services Technicians were off on medical leave for extended periods requiring increased reliance on outside vendors to complete repairs.</p>			
<p><u>Impact Going Forward</u></p> <p>Unanticipated costs for repairs and rentals will continue to be incurred until the ageing assets can be replaced with new assets.</p>			
<p><u>Actions to Mitigate Future Anticipated Variances</u></p> <p>Fleet Operations is working with Corporate Asset Management to facilitate fleet replacement well in advance of the need for major repairs. Staff strive to accelerate procurement of replacement assets and mitigate the effects of supply chain delays. New contracts have been re-structured to secure better pricing and extended warranties where appropriate.</p>			

Appendix B – Tax Rate Operating Variance Explanations

Service/Driver: Service Partners – County of Simcoe			
Budget: \$25.3M	Actual: \$26.5M	Variance \$: (\$1.2M)	Variance %: (5%)
<p><u>Reason for Variance</u></p> <p>The main drivers of the variance for the County of Simcoe are Paramedic Services (\$641K) and Long Term Care (\$548K).</p> <ol style="list-style-type: none"> 1. Paramedic Services: Salaries were higher than budget due to staff shortages which resulted in overtime wages incurred to maintain service levels. Short term disability and modified duties also contributed to the overage. Paramedic supplies were higher due to increased unit pricing of required medication. Vehicle repairs were higher due to delays in receiving new vehicles from vendors, resulting in older vehicles being on the road longer than anticipated. This was offset by lower fuel costs from bulk purchase prices and efficiency in vehicle deployment practices. 2. Long Term Care: Like most health care settings in Ontario, the County of Simcoe Long Term Care homes are struggling to recruit staff resulting in overtime premiums paid and short-term leaves. In addition, agency staff were needed to fill shifts where County of Simcoe employees are not available to maintain appropriate staffing levels. Agency staff are sometimes required to provide one-on-one coverage for high intensity residents. 			
<p><u>Impact Going Forward</u></p> <p>N/A</p>			
<p><u>Actions to Mitigate Future Anticipated Variances</u></p> <p>N/A</p>			

Appendix B – Tax Rate Operating Variance Explanations

Service/Driver: Salary Gapping																							
Budget: \$2.8M	Actual: \$2.0M	Variance \$: (\$878K)	Variance %: (31%)																				
<p><u>Reason for Variance</u></p> <p>The City implements a variety of techniques to contribute to salary gapping targets such as delaying rehires, managing overtime costs and reducing the number of paid weeks for summer students. In 2024, a 45-day delay on hiring was in effect for the duration of the year. Some of the drivers of the shortfall in gapping relative to salary budgets were:</p> <table border="1"> <thead> <tr> <th>Department</th><th>Net Staffing Budget (\$)</th><th>Net Staffing Actuals (\$)</th><th>Variance (\$)</th></tr> </thead> <tbody> <tr> <td>Facilities</td><td>3,064,959</td><td>3,635,210</td><td>(570,252)</td></tr> <tr> <td>Recreation & Culture</td><td>14,973,402</td><td>15,230,291</td><td>(256,889)</td></tr> <tr> <td>Infrastructure</td><td>1,765,643</td><td>2,020,771</td><td>(255,128)</td></tr> <tr> <td>Barrie Fire</td><td>29,843,132</td><td>29,753,719</td><td>89,413</td></tr> </tbody> </table> <p>Through a Council approved cost-saving initiative in 2024, Corporate Facilities insourced its snow clearing needs. That work expanded to the Recreation portfolio in the fall of 2024 when it became clear that the tendered snow clearing contract costs for the City's community centres would far exceed the available budget. The 24/25 snow season was one of the most significant the City has seen in several years.</p> <p>Recreation staffing levels are driven by programming needs and levels of enrollment. Increased revenues for the programs delivered generally offsets increases in staffing, however, this makes it difficult to achieve the salary gapping target.</p> <p>Infrastructure charged less staff time to capital projects than budgeted, which varies from year to year depending on factors specific to project delivery and progress.</p> <p>Barrie Fire is a significant portion of staff salaries for the City, however salary gapping is generally not feasible in this area. This means there is a larger burden on other, smaller departments to make up for the lack of savings in this area.</p>				Department	Net Staffing Budget (\$)	Net Staffing Actuals (\$)	Variance (\$)	Facilities	3,064,959	3,635,210	(570,252)	Recreation & Culture	14,973,402	15,230,291	(256,889)	Infrastructure	1,765,643	2,020,771	(255,128)	Barrie Fire	29,843,132	29,753,719	89,413
Department	Net Staffing Budget (\$)	Net Staffing Actuals (\$)	Variance (\$)																				
Facilities	3,064,959	3,635,210	(570,252)																				
Recreation & Culture	14,973,402	15,230,291	(256,889)																				
Infrastructure	1,765,643	2,020,771	(255,128)																				
Barrie Fire	29,843,132	29,753,719	89,413																				
<p><u>Impact Going Forward</u></p> <p>Extended vacancies place a strain on existing employees and have a negative impact on staff's capacity to support growth, respond to customer expectations, address capital and operating needs, and implement Council Priorities.</p>																							
<p><u>Actions to Mitigate Future Anticipated Variances</u></p> <p>Operational needs and delivery of expected service levels will need to be balanced against the salary gapping target. As the two goals are inherently conflicting, achieving one may necessitate compromises on the other.</p>																							

Appendix C – Financing Leases as at December 31, 2024

Lease	Operating or Capital	Total
Barrie Fire Station 5 - King Street	Operating Lease	\$ 1,637,676.92
POA Barrie, 45 Cedar Point- Europro	Operating Lease	\$ 2,785,935.50
POA Orillia 575 West Street - Don Mills MF Holding formerly 2511765 Ontario Inc.	Operating Lease	\$ 23,505.00
Legislative Services (Printer)	Operating Lease	\$ 10,598.63
Suez Water Technologies Inc.	Contract	\$ 747,540.00
Holly Library Satellite Location	Operating Lease	\$ 629,680.04
Total		\$ 5,834,636.09

Appendix D – Capital Plan Progress Update as at December 31, 2024

Summary of Capital Plan & Forecast	2024 Capital Budget			Performance Reporting Q4					Annual Deferred Budget
	Carryover from Prior Year Budgets	New Projects Approved in 2024 Budget	2024 Total Budget	Projected YTD Spending Forecast	Actual 2024 Spending	Variance to 2024 Projected	% of Spending Forecast Achieved	% of 2024 Total Budget Spent	
Access Barrie	\$ 6,486,894	\$ 18,054,960	\$ 24,541,854	\$ 10,891,052	\$ 6,311,609	\$ 4,579,443	58.0%	25.7%	\$ 18,230,246
CAO & Mayor's Office	\$ 5,757,941	\$ 6,025,514	\$ 11,783,455	\$ 4,438,686	\$ 3,060,027	\$ 1,378,659	68.9%	26.0%	\$ 8,723,428
Community & Corporate Services	\$ 39,048,455	\$ 82,998,647	\$ 122,047,102	\$ 93,414,314	\$ 44,842,901	\$ 48,571,413	48.0%	36.7%	\$ 77,204,201
Developer	\$ 18,024,982	\$ 10,091,346	\$ 28,116,328	\$ 14,177,882	\$ 8,001,361	\$ 6,176,521	56.4%	28.5%	\$ 20,114,968
Infrastructure & Growth Management	\$ 47,054,640	\$ 58,851,049	\$ 105,905,689	\$ 118,268,384	\$ 91,375,956	\$ 26,892,428	77.3%	86.3%	\$ 14,529,732
Service Partners	\$ -	\$ 12,282,590	\$ 12,282,590	\$ 12,282,590	\$ 7,686,812	\$ 4,595,778	62.6%	62.6%	\$ 4,595,778
Total	\$ 116,372,913	\$ 188,304,106	\$ 304,677,019	\$ 253,472,907	\$ 161,278,666	\$ 92,194,242	63.6%	52.9%	\$ 143,398,353

Appendix D – Capital Plan Progress Update as at December 31, 2024

Project	2024 Total Budget (\$)	Projected 2024 Spending Forecast (\$)	Actual 2024 Spending (\$)	Variance to 2024 Projected (\$)	% of Spending Forecast Achieved	% of 2024 Total Budget Spent	Budget Deferral to Future Years (\$)	COMMENTS
EN1172 - Gunn St ROW Repl - Peel to St. Vincent	4,148,789	4,331,261	3,500,680	830,581	80.8%	84.4%	648,109	The expenditures on the project came in less than expected. The project is substantially complete with minor works in 2024. Excess funding will be returned on the Capital Status report and Capital budget as
IT1050 - BFES Next Gen 911 Phone System	2,732,346	656,742	588,423	68,320	89.6%	21.5%	2,143,924	The CAD Replacement RFP negotiations are on-going and work did not start in Q4. Negotiations are expected completed in early 2025, with a subsequent agreement, statement of work and purchase order being issued.
IT1067 - IT - Server & Storage Technology (A)	1,370,286	600,396	406,687	193,708	67.7%	29.7%	963,599	Changes and delays in other projects have affected the scheduled upgrades for 2024. It is essential to finalize key requirements from these projects prior to ordering the replacement infrastructure to ensure that the equipment is appropriately sized to meet both current needs and potential future demands throughout its lifespan.
TR1035 - Battery Electric Bus (BEB) and Charger	3,157,899	3,157,899	130,523	3,027,377	4.1%	4.1%	3,027,377	The delivery of the two electric buses in Q1 2025 and final training deliverables will fully utilize the remaining project budget.
TR1039 - Conventional Transit Bus Replace(Active)	2,750,551	545,976	661,655	(115,680)	121.2%	24.1%	2,088,896	The delivery of 5 Promaster buses in Q1 2025 and the order placed for replacement diesel buses in January 2025 will fully utilize the remaining project budget.
TR1043 - Bus Stop Infrastructure Replacements (A)	1,883,760	219,808	164,335	55,474	74.8%	8.7%	1,719,425	Funding will be spent, but the bus stop infrastructure replacement work was delayed as it follows the terminal build and New Transit Network.
FC1084 - BFES Station 6 New Building Development	6,404,286	4,471,702	2,194,048	2,277,654	49.1%	34.3%	4,210,238	The construction contract for this multi-year project was later than forecasted, delaying overall 2024 spending. Once construction started, spending remained consistent throughout 2024 and will remain so in 2025 as the project nears completion.
FC1085 - Hewitt's Comm Ctre New Build Development	39,150,000	38,445,000	190,450	38,254,550	0.5%	0.5%	38,959,550	This is a multi-year project with majority of expenditures identified in future years to align with construction. The current budget available is to support the land purchase for this facility. This process began in Q3 and is expected to be executed in Q2 of 2025.
FC1124 - Operations Centre Building Renovation	25,032,277	22,267,275	19,690,053	2,577,221	88.4%	78.7%	5,342,224	Construction for this project was phased over two years. Construction is progressing well at the end of Q4, and spending is on track to meet forecasted figures, continuing into 2025.

Appendix D – Capital Plan Progress Update as at December 31, 2024

Project	2024 Total Budget (\$)	Projected 2024 Spending Forecast (\$)	Actual 2024 Spending (\$)	Variance to 2024 Projected (\$)	% of Spending Forecast Achieved	% of 2024 Total Budget Spent	Budget Deferral to Future Years (\$)	COMMENTS
FC1206 - Allandale & Downtown Transit Mobility	17,166,563	11,918,641	12,541,732	(623,091)	105.2%	73.1%	4,624,831	Construction for this project is phased over two years. Progress and spending remained consistent throughout 2024 as construction advanced as forecasted. The remaining budget is forecasted to be spent in 2025.
FC1215 - WWTF Innovation Centre	8,455,491	862,640	399,895	462,745	46.4%	4.7%	8,055,596	This is a multi-year project with majority of expenditures identified in future years to align with construction. Design and site due diligence work continued throughout 2024. Spending was reduced in 2024 as value engineering exercises were completed before advancing to detailed design phases.
FC1230 - Peggy Hill Community Centre Roof Replace	1,595,486	86,105	63,450	22,654	73.7%	4.0%	1,532,036	This multi-year project is currently in the second phase of roof replacement. Phase 2 Design procurement and development progressed into Q3 and Q4. Significant spending will resume in 2025 once construction begins.
FC1271 - SWTP - Solar PV Installation	1,384,090	384,090	29,075	355,015	7.6%	2.1%	1,355,015	This is a multi-year project with majority of expenditures identified in future years. Staff continue to work through a Connection Impact Assessment with Alectra before making progress on design work. Spending will remain stagnant until this is finalized, likely resuming in Q2 of 2025.
FC1297 - City Hall/Fire HQ Generator Replacement	1,686,513	86,568	11,814	74,754	13.6%	0.7%	1,674,698	This is a multi-year project with majority of expenditures identified in future years. Procurement planning and design work was underway at the end of Q4. Spending will remain low until design work is completed in Q1 of 2025, followed by construction in Q2/Q3 of 2025.
RP1188 - Fleet Replacement Program (Active)	9,127,834	5,385,838	3,745,509	1,640,329	69.5%	41.0%	5,382,325	Most of the budget deferral was committed by December 31, 2024, or has since been committed. The fleet industry was experiencing long lead times and reduced supply and as a result, vehicles ordered in 2023 and 2024 are being delivered in 2025 and 2026.
RP1180 - Roads Operations New Fleet to Service Gr	1,746,647	246,822	253,398	(6,576)	102.7%	14.5%	1,493,249	All approved funds are committed through purchase orders for pickup trucks, sidewalk machinery, etc. The remaining vehicles are expected to be delivered in 2025.
RP1187 - New Vacuum Truck - Wastewater	700,000	-	-	-	0.0%	0.0%	700,000	This procurement is behind schedule due to staff turnover and allocation of resources to other unplanned, urgent projects which have diverted staff resources. The procurement is complex in nature; however, it is underway and will be committed through a PO in 2025.

Appendix D – Capital Plan Progress Update as at December 31, 2024

Project	2024 Total Budget (\$)	Projected 2024 Spending Forecast (\$)	Actual 2024 Spending (\$)	Variance to 2024 Projected (\$)	% of Spending Forecast Achieved	% of 2024 Total Budget Spent	Budget Deferral to Future Years (\$)	COMMENTS
EN1540 - Hewitt's Pump Station (City)	2,449,814	480,000	14,580	465,420	3.0%	0.6%	2,435,234	The variance is due to the pause of the archaeological assessment and on-going consultation between Hewitt landowners and the first nation group.
EN1257 - McKay Rd ROW Exp - Reid- W Hwy 400 (Dev)	7,617,151	5,202,057	3,940,494	1,261,562	75.7%	51.7%	3,676,656	Variance due to outstanding Development Charge (DC) credit submissions. Any unused contingency funds will be returned as part of the 2025 CSR process.
EN1238 - NRP- Wellington D1 Neighb Reconstruction	4,956,284	1,733,988	369,657	1,364,331	21.3%	7.5%	4,586,627	Anticipated the majority of these funds will be used in 2025 as the project nears completion.
EN1255 - Huron Rd Trunk Sanit-Lockh- McKay (City)	2,393,976	1,553,646	743,285	810,361	47.8%	31.0%	1,650,691	Funds will now be carried over for full-road construction and deep sewer works.
EN1271 - M-view Dr E R Exp- Yonge to P Wllm(City)	6,397,140	2,526,647	2,172,062	354,585	86.0%	34.0%	4,225,078	Project schedule has been impacted by delays in expropriation of property needed for the stormwater pond and design changes requested by Metrolinx.
EN1288 - Bview Dr Transm Wmain- Ltll Av- Big Bay	2,958,426	7,639,058	6,249,632	1,389,426	81.8%	211.2%	(3,291,206)	Construction is scheduled to be substantially complete by the end of 2025. Unused contingency funds will be returned in 2026.
EN1437 - NRP- HNS Brock Park B Neighbourhood Reco	2,699,637	2,487,050	1,411,016	1,076,034	56.7%	52.3%	1,288,621	Favourable tender price was received for this work and was lower than the estimated cost.
EN1468 - SWTP Control System Upgrade	2,314,782	2,533,142	1,352,920	1,180,223	53.4%	58.4%	961,863	The \$1 million plus variance is result of the tender value for the system installation and integration coming in lower than the original budgeted value. Some of the unused funds will be expended in 2025.
EN1536 - Sidewalk Infill Program (Active)	1,650,720	599,761	473,924	125,838	79.0%	28.7%	1,176,796	Favourable tender price was received for this work in 2024 and was lower than the estimated cost. It is anticipated these funds will be used in 2025 on additional projects.
EN1549 - Pavement Management Program (A)	10,663,905	8,420,670	7,561,304	859,366	89.8%	70.9%	3,102,601	Favourable tender prices were received for the Pavement Management Program in 2024. Additional streets were added to the 2025 program, underspent funds from 2024 are anticipated to be used in 2025.
EN1556 - Bayfield Inter-Wmain&Sani-Coult to Rose	430,000	2,066,291	950,091	1,116,200	46.0%	221.0%	(520,091)	Waiting for the Ministry of Transportation (MTO) to finalizethe new bridge design, which will ultimately define the scope and timing of required relocations to existing city
ES1047 - Public Space Bin Upgrade Program	433,269	150,000	-	150,000	0.0%	0.0%	433,269	No change in 2024. Transitioning community, including BIA, to automated cart collecton is priority. Once carts are in place, public space bins that accommodate carts will be procured. Commencement of procurement expected to begin Q3/Q4 2025 - project to remain open.

Appendix D – Capital Plan Progress Update as at December 31, 2024

Project	2024 Total Budget (\$)	Projected 2024 Spending Forecast (\$)	Actual 2024 Spending (\$)	Variance to 2024 Projected (\$)	% of Spending Forecast Achieved	% of 2024 Total Budget Spent	Budget Deferral to Future Years (\$)	COMMENTS
ES1058 - Toronto/Simcoe Contamination Mitigation	364,322	29,023	47,323	(18,300)	163.1%	13.0%	316,999	Kidd's Creek Due Diligence Risk Assessment is currently under review with the Ministry of the Environment, Conservation and Parks. Project to remain open until they have responded and concur with the conclusions and approach.
WM1000 - Purge Well 5 Infrastructure Tie In	500,000	40,000	11,214	28,786	28.0%	2.2%	488,786	90% design submission received and under review. Forecasting finalizing procurement document and posting in May 2025 for construction completion in 2025.
EN1265 - Cycling Retrofits Program (Active)	1,036,881	177,197	10,808	166,389	6.1%	1.0%	1,026,073	Project spending deferred due to Transportation Master Plan Update.
EN1301 - MacMorrison Park Sports Prog Repl Plan	505,000	30,000	-	30,000	0.0%	0.0%	505,000	Project on-hold pending SWMF feasibility analysis and report. If the project does not proceed, staff will close this project and return funds.
RP1093 - Alectra Pole Betterm& Capital Upgr Prog	934,905	200,000	163,151	36,849	81.6%	17.5%	771,754	The project is required although the progress is slower than anticipated as we rely on Alectra for timing.
EN1538 - Annual Playground Program (Active)	1,240,041	1,100,000	165,254	934,746	15.0%	13.3%	1,074,787	Project is delayed due to material shortages and is scheduled to be completed by June 2026.
EN1553 - Annual Parking Lot Imprvmt Prg (A)	317,604	32,500	-	32,500	0.0%	0.0%	317,604	Upon further project prioritization in 2024, funding was allocated to Eastview Park, Osprey Ridge Park, and Harvie Park to commence and be completed in 2025.
FI1031 - Utility Billing Software	1,554,782	500,000	53	499,947	0.0%	0.0%	1,554,729	In 2024, Finance conducted a Financial Systems Strategy project to establish the prioritization of key system investments. The SAP technical upgrade has been prioritized and resource constraints have pushed out a utility billing system until next year.
HR1001 - HR Software Modernization	784,664	225,275	152,070	73,205	67.5%	19.4%	632,595	The SAP SuccessFactors project budget has been carried forward into 2025 due to delays in securing an implementation partner. The Performance and Goals module was launched as a pilot in 2025 and will continue to be rolled out through 2026. Implementation of Employee Central and other SuccessFactors modules—including the Applicant Tracking System and Learning Management System—has been deferred to 2027 to allow for further planning and to ensure we can secure additional staff to support successful implementation. In collaboration with finance, we plan to implement Concur in 2026 to support the expense payment function. It will allow employees to use one tool to submit pcard expenses and non-pcard expenses. This will also provide a better auditing tool for the City related to such expenses.

Appendix E – Reserve Balances as at December 31, 2024

Federal/Provincial Programs	Ending Balance (\$)	Commitment*	Balance after commitments (\$)
Fed Gas Tax	15,512,793	6,462,265	9,050,529
Fed Public Transit	19,720	-	19,720
Prov Gas Tax	9,546,327	83,076	9,463,251
Total	\$25,078,840	\$6,545,341	\$18,533,499

Growth/developer related reserves	Ending Balance (\$)	Commitment*	Balance after commitments (\$)
Def Rev-Oblig Res Fund-Sect 37 Bonusing	537,790	75,000	462,790
Subcon San Sewers	63,793	-	63,793
Storm Sewers	569,228	-	569,228
Subcon Drain Dist 5	264,822	-	264,822
Subcon Lot Drainage	66,187	-	66,187
Deferred Rev- Voluntary Contributions An	16,394,179	752,234	15,641,945
CIL Parkland - 5% Res Con	20,079,724	23,005,463	(2,925,739)
CIL Parkland - 2% Non-Res	5,703,857	-	5,703,857
DC: Water Services - Facilities	1,115,527	-	1,115,527
DC: Administration	(3,384,031)	310,121	(3,694,152)
DC: Roads	93,801,637	7,056,904	86,744,733
DC: Wastewater Services - Facilities	54,368,838	4,219,903	50,148,935
DC: Protection	(11,500,447)	4,177,670	(15,678,117)
DC: Transit	1,815,378	775,919	1,039,459
DC: Parks and Recreation	46,631,865	31,691,937	14,939,928
DC: Library	4,880,057	0	4,880,056
DC: Paramedics	(3,279,458)	101,911	(3,381,369)
DC: Public Works Facilities and Fleet	(2,184,091)	4,129,272	(6,313,364)
DC: WW Services -Facilities Related Debt	(63,407,643)	-	(63,407,643)
DC: Parking	(0)	(0)	(0)
DC: Water Services - Facilities Debt	(45,086,980)	-	(45,086,980)
DC: Social Housing	0	-	0
DC: Airport	144,825	-	144,825
DC: Long Term Care	73,054	119,450	(46,397)
DC: Waste Diversion	2,758,087	-	2,758,087
DC: Related to a Highway - Salem/Hewitt	76,108,229	7,217,413	68,890,816
DC-AS: Former Boundary - Stormwater	2,554,518	2,179,810	374,708
DC-AS: Former Boundary - Water Distribut	(8,806,127)	175,077	(8,981,204)
DC-AS: Former Boundary - WW Collection	(5,177,911)	327,015	(5,504,925)
DC-AS: Salem/Hewitt - Water Distribution	(8,542,095)	570,487	(9,112,582)
DC-AS: Salem/Hewitt - WW Collection	(17,475,309)	3,060,742	(20,536,051)
DC-AS: Whiskey Creek - Pond	1,316,593	-	1,316,593
DC-AS: Whiskey Creek - Other	1,021,013	-	1,021,013
Developer DC credits	-	8,083,127	(8,083,127)
Total	\$161,425,109	\$98,029,456	\$63,395,653

Total Obligatory reserves	\$186,503,949	\$104,574,797	\$81,929,152
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*Commitments are as of December 31, 2024 and do not reflect subsequent approval commitments

Reserve Fund Balances December 31, 2024

	Ending Balance (\$)	Commitment*	Balance after commitments (\$)
User Rate Reserves			
Water Rate Capital	8,197,600	6,617,372	1,580,227
Water Rate Capital Holding	150,213	(560,162)	710,375
Water Rate Stabilization	3,948,986	0	3,948,986
Water Total	\$12,296,799	\$6,057,211	\$6,239,588
Wastewater Rate Capital	115,176,956	8,617,493	106,559,462
Wastewater Rate Capital Holding	1,028,001	(22,429)	1,050,430
Wastewater Rate Stabilization	3,492,089	-	3,492,089
Wastewater Total	\$119,697,046	\$8,595,065	\$111,101,981
Parking Rate Capital	(3,101,628)	1,332,043	(4,433,671)
Parking Capital Holding	2,112	(90,350)	92,462
Parking Total	-\$3,099,516	\$1,241,693	-\$4,341,209
Total Reserve Funds	\$128,894,328	\$15,893,968	\$113,000,360

*Commitments are as of December 31, 2024 and do not reflect subsequent approval commitments

Reserve Balances December 31, 2024

Tax/Other Funded Reserves	Ending Balance (\$)	Commitment*	Balance after commitments (\$)
WSIB	814,112	-	814,112
Sick Leave Credits	3,040,051	-	3,040,051
Vacation Pay	2,504,591	-	2,504,591
Marina	6,867	299,650	(292,783)
Lakefront Development	49,691	-	49,691
Commercial/Industrial Land	855,137	-	855,137
Urban Renewal	1,754	-	1,754
Community Improvement Plan	1,139,983	-	1,139,983
Building Code Surplus	3,953,993	(1)	3,953,994
Orillia POA	38,255	-	38,255
Barrie POA	69,793	-	69,793
Tax Capital	66,620,673	42,035,030	24,585,643
Corporate Fleet	4,893,467	-	4,893,467
Tax Rate Capital Holding	3,135,241	(35,663)	3,170,904
Simcoe County Capital	1,058,456	4,374,417	(3,315,960)
Sanitary Landfill	1,666,325	-	1,666,325
Landfill Site Closure	6,688,005	24,268	6,663,737
Property Purchases	118,702	-	118,702
Tax Rate Stabilization	1,893,020	99,882	1,793,137
Early Retirement	568,858	-	568,858
Assessment Appeal	105,366	-	105,366
Hydro Contribution	20,000,000	-	20,000,000
Election	319,802	-	319,802
Public Art	99,804	16,753	83,051
Growth Management	63,816	-	63,816
Legal Contingency	532,933	0	532,933
Strategic Priority	39,416	40,165	(749)
Reinvestment	1,305,160	726,787	578,373
Rental Properties	351,742	-	351,742
Fleet Management	13,518,145	5,499,750	8,018,396
Tourism	2,047,283	194,255	1,853,029
Community Facility Improvement	16,795	-	16,795
DC Discounts & Exemptions	3,300	4,432	(1,132)
International Relations Committee	18,709	-	18,709
Theatre Reserve	7,687,523	407,559	7,279,964
Ecological Offsetting	185,689	5,637	180,052
Tax-Funded Stormwater Capital	2,999,630	1,697,460	1,302,170
Housing CIP	10,487,946	-	10,487,946
Sadlon Arena Expansion	138,139	-	138,139
Automated Speed Enforcement	818,639	-	818,639
Total	\$159,856,812	\$55,390,381	\$104,466,431
Total Global Reserves	\$475,255,089	\$175,859,146	\$299,395,942

*Commitments are as of December 31, 2024 and do not reflect subsequent approval commitments

Appendix F – Key Division Service Delivery Initiatives as at December 31, 2024

To achieve Council's Vision of a progressive, diverse, and prosperous City with opportunities for all citizens to build a healthy and vibrant community, Barrie sets priorities over each four-year term of Council through the Strategic Plan.

On December 3, 2022, Council approved their 2022–2026 Strategic Plan. These key priorities are:



Affordable Place to Live



Community Safety



Thriving Community









Infrastructure Investments



Responsible Governance

The remainder of this section highlights how a particular Strategic Plan area is tackled through the goals a Division has. These short-term goals of the Division are broken down into Departmental Performance Measures and as such are easier to provide progress reports on.

CAO & Mayor's Office Division

Strategic Plan Area	Key Division Service Delivery Initiatives	Performance Measures
	Become an Employer of Choice and strive to attract and retain top talent.	<ul style="list-style-type: none"> % turnover in first 2 years of employment Number of lost time incidents Corporate training \$ spent per permanent employee
	Develop a culture of sustainable continuous improvement through the integration of the LEAN Six Sigma methodologies into City processes.	<ul style="list-style-type: none"> % of City Staff engaged in LEAN Six Sigma programs
	Continuous improvement of development approval processes involving site plan and subdivision applications, committee of adjustment decisions, and related agreements.	<ul style="list-style-type: none"> % of Site Plan and Subdivision Agreements in circulation for review within 15 business days following receipt of instructions and payment
	Improve the Development Approvals process	<ul style="list-style-type: none"> Number of Approved Developments that received a building permit within one year
	Finalize and implement key policy and strategy documents	<ul style="list-style-type: none"> Frequency of collisions per 100,000 people
	Manage the Infrastructure & Growth Management capital Plan	<ul style="list-style-type: none"> Kilometer additions and improvements to our transportation network

KEY PERFORMANCE INDICATORS

	Annual Target	2024 Actual
% Turnover (all permanent staff)	4.0%	4.8%
Number of lost time incidents	20	18
Corporate training \$ spent per permanent employee	\$125	\$126
% of City staff engaged in LEAN Six Sigma programs	10%	19%
% of Site Plan and Subdivision Agreements in circulation for review within 15 business days following receipt of instructions and payment	95%	100%
Number of Approved Developments that received a building permit within one year ¹	5	0 ¹
Frequency of collisions per 100,000 people	1,000	1,493
Kilometer additions and improvements to our transportation network	20km	10.40km
Internal Audit recommendations accepted by management	100%	100%
Fraud awareness sessions delivered	8	14
% of properties acquired by negotiation vs expropriation	60%	54%
% of insurance claims/incidents handled in-house	95%	96%
Clean audit opinion on year-end financial statements ²	Clean Opinion	Clean opinion ²
Meet the Investment Plan performance management benchmark	Meet Benchmark	Exceeded Benchmark
Tax arrears as a percentage of current year levy	6%	8.7%

¹ In 2024, all the applications that moved to building permit issuance were approved more than a year before.

² 2024 audit has not been completed as of the publishing of this report, 2023 received a clean audit opinion.

ACHIEVEMENTS TO DECEMBER 31



Become an Employer of Choice and strive to attract and retain top talent.

- Improved and streamlined onboarding experience for new hires.
- Enhanced recognition programs – roll out City of Barrie Excellence in Action Awards.
- Developed and launched 2024 annual Learning Catalog.
- The Talent Acquisition Team attended several career fairs.
- Won Canada's Safest Employer Award – Young Worker Orientation.





Develop a culture of sustainable continuous improvement through the integration of the LEAN Six Sigma methodologies into City processes

- The Business Performance team develops and facilitates Lean Six Sigma training to ensure staff have the knowledge, skills, tools and coaching to improve processes within their own areas.
- In Q4, 28 additional staff were trained as Lean Six Sigma White Belts (70 total for 2024) and 33 additional staff were trained as Lean Six Sigma Yellow Belts (47 total for 2024).
- City staff completed 38 additional Collect and Share Improvement submissions in Q4 (for a total of 108 submissions in 2024).

Continuous improvement of development approval processes involving site plan and subdivision applications, committee of adjustment decisions, and related agreements.

- Collaborated with Development Services to revise agreement circulation process to leverage document sharing and OneDrive application to streamline review and comment process.
- Implemented legal retainer payments through APLI which accelerated the process for circulating development agreements.
- Created reports in SAP for monthly legal retainer reconciliation process by tagging legal retainer payments which resulted in a savings of staff time.
- Created new billing template that includes a downloaded list of SAP legal retainers which reduced human errors and time spent creating invoices.

Community and Corporate Services

Strategic Plan Area	Key Division Service Delivery Initiatives	Performance Measures
	Provide opportunities for all Barrie residents to participate in and access recreation and cultural activities through high quality facilities and programs as well as identifying and seeking to eliminate barriers to participation.	<ul style="list-style-type: none"> Registered Programming Occupancy Rate recACCESS Participation Rate as a % of Low-Income Population Days of Use: Five Points Theatre & Georgian Theatre
	<p>Continue monitoring and evaluation of facilities, services, programs, systems, and processes to support operational decisions that:</p> <ul style="list-style-type: none"> Improve the health, safety, and well-being of the community, Enhance the customer experience, Expand online services to the community, Increase openness and transparency, Reduce community risk, and Improve response timelines. 	<ul style="list-style-type: none"> Barrie Fire and Emergency Services Road Response Time Fire and Building Code Inspections by Barrie Fire and Emergency Services Emergency Call Processing Time Ratio of Scheduled to Unscheduled Maintenance Work Number of motions and by-laws passed to enable Council's decisions Average time to trial - Part 1 charges Average days to close files from receipt Yard Maintenance/Property Standards Files/Complaints
	Develop a comprehensive process to meet facility asset management and capital planning needs based on information from Facility Condition Assessments and updated master planning documents.	<ul style="list-style-type: none"> Renewal Needs Against Audited Renewal Needs
	Contribute to an environmentally sustainable and cost-effective community through the design, maintenance, rehabilitation/renewal, and construction of strategic and operational facilities projects.	<ul style="list-style-type: none"> Annual Utility Cost Avoidance

KEY PERFORMANCE INDICATORS

	Annual Target	2024 Actual
Registered Programming Occupancy Rate	84%	84.9%
recACCESS Participation Rate as a % of Low-Income Population	14%	14.8%
Days of Use: Five Points Theatre / Georgian Theatre ³	220/160	137/101
Road Response Time - 90% of the time less than 6 minutes for all emergency types ⁴	90%	88%
Fire and Building Code Inspections ⁵	5,000	3,381
Emergency Call Processing Time - % of time less than 60 seconds	95%	98%
Ratio of Scheduled to Unscheduled Maintenance Work ⁶	75%	72%
Number of motions and by-laws passed to enable Council's decisions	470	533
Average time to Trial – Part 1 charges ⁷	145 days	10 months
Average days to close files from receipt Yard Maintenance/Property Standards Files/Complaints ⁸	7 days/36 days	15 days/30 days
Renewal Needs Against Audited Renewal Needs ⁹	N/A	N/A
Annual Utility Cost Avoidance ¹⁰	\$444,021	\$328,801

³ Significant organizational changes occurred within the management and operations within several local community arts groups in 2024, that took place between the later summer months and will continue into 2025. This drove the loss of approximately 6 weeks of programming that were tied directly to the Five Points Theatre. Georgian Theatre has seen immense growth in popularity for touring tribute shows and other concerts. We expect that trend to continue into 2025, however will need to re-assess the Days of Use KPI with respect to Five Points.

⁴ In 2024, 88% of response times were 6 minutes or less. Challenges to meeting the plan include road closures/construction, Sunnidale bridge closure, and not yet having Station 6 to more effectively service the SE area of the City

⁵ In 2024, 3,381 inspections were completed. The Prevention team is still mentoring some relatively fresh team members to take on complex inspections and managing increased workload due to rapid growth in the City.

⁶ Trending down due to an increase in the number of end-of-life equipment breakdowns requiring significant staff resources to address. Reduction in available operating budgets reduces the ability to proactively complete preventative maintenance.

⁷ Due to the increase in ASE charge volume and the associated requests for trial, time to trial has been pushed out. Time to trial is anticipated to be reduced once ASE charges are moved to the Administrative Penalty program.

⁸ Average days to close files for yard maintenance and property standards are affected when numbers increase. With a 26.4% increase in proactive measures for yard maintenance and property standards measures, it did result in a delay of contractor availability when request to assist with clean ups, resulting in some delays to close the complaint files especially related to yard maintenance matters.

⁹ No data is available to inform this KPI. This KPI will be replaced with FCI in 2025, which is an industry standard benchmark measuring a facility's condition at a point in time. All City facilities will be assessed through FCA's, providing a uniform baseline of current conditions and future needs for capital planning. Due to several unplanned priority capital projects, the FCA's have been delayed until Q2 2025.

¹⁰ Cost avoidance finalized below target. An increase in water consumption, primarily driven by increased usage at heritage splash pad has partially offset the significant savings from natural gas conservation efforts.

ACHIEVEMENTS TO DECEMBER 31



Provide opportunities for all Barrie residents to participate in and access recreation and cultural activities through high quality facilities and programs as well as identifying and seeking to eliminate barriers to participation.

- Planned and executed high-quality City-led events such as Downtown Countdown, Winterfest, Canada Day (including the launch of Canada Day – On the Move), Barrie Air Show, Family Day, and Fright Fest.
- Maintained excellent skating conditions at Circle at the Centre and Will Dwyer Park Outdoor Rink despite challenging environmental factors.
- Financially supported Inclusion Services programming and the recACCESS financial assistance program to provide opportunities for all Barrie residents to participate in recreational activities.
- Maintained the department's HIGH FIVE Accreditation.
- Administered the Recreation and Sport Community Grant process and supported 8 community groups to achieve their initiatives.
- Championed the Bright Futures Barrie Grant submission to provide innovative approaches to addressing the underprivileged and at-risk youth in our community.
- Partnered with the school boards to strategically expand City programming in underserved neighborhoods using underutilized school spaces.
- Built strong partnerships with recreation and cultural community groups to maximize participation and usage of recreation centres and theatre venues.
- Hosted the 2024 Slo Pitch National championships at the Barrie Community Sports Complex
- Piloted Bear Creek high school aquatic leadership program; program offered in an effort to combat national lifeguard shortage affecting our service delivery
- Summer Fun Trailer expanded program days in the community and partnered with Barrie Public Library for greater exposure, user experiences, and participation.
- 100th Anniversary of the Royal Canadian Air Force. RCAF was recognized throughout the year; the RCAF Roundel Unveiling event, turning the lights at Meridian to RCAF blue and themed ice sculptures at Winterfest creating a sense of pride among residents for our close connection to the RCAF. Community celebrations recognising the Battle of the Atlantic, the 80th Anniversary of D-Day, the Battle of Britain and Barrie's traditional Remembrance Day Vigil, parade and ceremony
- Delivered 5,300 registered recreation programs
- Processed 31,000 registrations
- Completed 123,000 transactions
- Scanned over 350,000 membership passes
- Welcomed over 2.3M visitors to our multi-use recreation centres
- Issued more than 2,500 permits, resulting in over 104,000 facility rental hours
- Awarded recACCESS subsidies to over 400 families.



Continue monitoring and evaluation of facilities, services, programs, systems, and processes to support operational decisions that:

- **Improve the health, safety, and well-being of the community,**
- **Enhance the customer experience,**
- **Expand online services to the community,**
- **Increase openness and transparency,**

- **Reduce community risk; and**
- **Improve response timelines.**
- Implementation of NG 9-1-1 in conjunction with the IT department is on track with funding received from the Provincial government to offset a significant portion of the costs incurred to date
- Acquired the land and completed the design for new Fire Station #6 that started construction in 2024 and is scheduled to open in 2025
- Completed the Comprehensive Community Risk Assessment to support and inform the 2025-2035 Master Fire Plan
- Responded to and dispatched a record number of emergency incidents in Barrie and for our communications clients.



Develop a comprehensive process to meet facility asset management and capital planning needs based on information from Facility Condition Assessments and updated master planning documents.

Prudent facility and asset management requires a proactive approach to facility element and equipment maintenance to minimize unplanned service disruptions and to extend the life of the City's facility assets. The allocation of 75% of staff resources to preventive / proactive maintenance provides a reasonable balance between proactive and reactive work given the City's current facility capital funding level. To achieve a higher target level, the replacement of a significant percentage of facility assets currently at or beyond their designed lifespans will be required. A sustained downward trend currently at 72% would be an indication that staff are spending progressively more time reacting to failures which, in turn, reduces the amount of time available to complete proactive maintenance, thus perpetuating the cycle. The reduction in the available operating budget continues to apply downward pressure to the KPI due to the reduced ability to afford proactive maintenance.




Starting in late 2025, Facility Condition Index (FCI) will be used to track progress on the ability to meet facility asset management and capital planning needs. The FCI is an industry standard benchmark measuring a facility's condition at a point in time. It is a ratio comparing the sum of all necessary repairs, maintenance, renewal and upgrade costs to the current replacement value of the facility. The FCI is determined through a comprehensive engineering review of a facility's condition, called a Facility Condition Assessment (FCA). Previously, FCAs were completed in phases and no single snapshot in time existed to provide a benchmark for the condition of the City's entire portfolio of facilities. All City facilities will be assessed starting in Q3-2025, thereby providing a uniform baseline of current condition and future needs for capital planning. This information is essential to help maximize the life of City assets while minimizing the risks associated with aging infrastructure.

The Energy Management Branch (EMB) is actively participating in several construction projects to embed environmental and low carbon considerations, including the Transit Hub, Operation's Centre Renewal, Fire Station #6, Wastewater Innovation Centre and Wastewater Treatment Facility Membrane Upgrade Project.

Access Barrie

Strategic Plan Area

Key Division Service Delivery Initiatives

	Initiate Barrie Transit's network redesign planning activities for the relocation of the main terminal to the new Allandale Transit Mobility Hub.
	Next Generation 911 (NG 911) Design and Implementation.
	Implementing digital submission standards to streamline development approvals.

KEY PERFORMANCE INDICATORS

	Annual Target	2024 Actual
Transit On Time Performance ¹¹	86%	81%
Annual Ridership	3.7M	4.1M
Transit Revenue to Cost Ratio	30%	29%
Digital Transformation Project Delivery (Degree IT projects meet Ontario Digital Service Standards, 2021)	75	75
Technology Condition Index (Computers, Servers, switches, and other hardware)	75	75
Application Systems Condition Index (Applications and Standard Software)	75	75
% Of Customer Interactions in Service Barrie that are resolved at first contact ¹²	90%	89%
% Of Customer Satisfaction rates as moderately high to high (ranked as 9 or 10 out of 10)	89%	90%
% Of positive/neutral media coverage ¹³	85%	96%

¹¹ Transit On Time Performance continues to be impacted with ongoing or new construction projects across the City.

¹² While continuing to increase our capacity to provide first contact resolution for our customers, and our percentage being close to target; we continue to see an increase in technical inquiries resulting in Service Barrie staff needing to create cases for partner departments to action or respond to.

¹³ Some examples of positive news stories in Q4: Downtown Countdown, Community Builders/Meridian media event, SkyDev tower breaks ground, Sunnidale Bridge opens, Lakehead partnership to bring STEM Hub downtown, Mayor's accomplishments press conference, Barrie takes Gold in Communities in Bloom, Mayor elected vice-chair of Ontario Big City Mayors, City receives Canada's safest employers award, S&P Global revises city's outlook to positive, affirms AA+ credit rating.

ACHIEVEMENTS TO DECEMBER 31



Initiate Barrie Transit's network redesign planning activities for the relocation of the main terminal to the new Allandale Transit Mobility Hub.

- The City of Barrie is building a blueprint for growing our existing transit system to best meet the needs and goals of today's city, while developing a long-term plan for a future network. Barrie's New Transit Network focuses on creating:
 - The initial phase of the New Transit Network Plan rolled out in June 2024, with the remaining changes being rolled out in coordination with the timelines for the new Transit Terminal,
 - Future Network Phases to ensure a long-term transit outlook, and
 - A Bus Stop Infrastructure Plan to place stop amenities when and where they are needed.



Next Generation 911 (NG 911) Design and Implementation.




- NG9-1-1 is a Nationwide mandate from the CRTC to modernize emergency calling systems. The detailed design work is completed, and the equipment has been delivered and installed. Testing and training are planned for 2025 Q1 with an early Q2 go-live. NG9-1-1 will bring modern technologies to emergency calling systems which include more accurate GPS location data, real-time texting and lays the technology foundation for future capabilities like real-time picture and video sharing.



Implementing digital submission standards to streamline development approvals.

- The Digital Transformation team has recently been working with Wastewater Treatment Plant focusing on digitalizing processes, driving efficiencies, and maintaining our regulatory obligations. In 2024, the focus included digital tools for the Wastewater Treatment Plant maintenance and operations where existing work order templates were streamlined and mobilized. Our CMMS now provides full visibility to maintenance needs and costs for all Wastewater assets across the City. This lays the groundwork for streaming data collection during master plan updates and improved data for capital planning.

Infrastructure and Growth Management

<i>Strategic Plan Area</i>	<i>Key Division Service Delivery Initiatives</i>	<i>Performance Measures</i>
	<p>Make it easier to do business and help businesses grow</p> <p>Improve the Building Permitting process</p>	<ul style="list-style-type: none"> • Number of businesses receiving service, support, or engaged in programs and initiatives of the Economic and Creative Development, demonstrating engagement and value-add services to foster the retention and growth of the City's business, entrepreneur and creative organizations • Number of square feet occupied by new investment/development projects facilitated/supported by Economic and Creative Development, demonstrating growth in employers and investment into the City • Maintain an open for business approach by ensuring that issuance of PERMITS complies with provincially mandated timeframes • Maintain an open for business approach by ensuring that INSPECTIONS are completed within provincially mandated timeframes • Improve customer experience by providing educational information in the form of builder and resident bulletins
	<p>Develop a vibrant downtown economic hub, including west-end revitalization</p> <p>Improve customer experience through engagement and responsiveness</p>	<ul style="list-style-type: none"> • Total Non-Municipal Public Funding secured and leveraged by arts & culture organizations funded through the Arts & Culture Investment Fund supporting capacity building for arts organizations in the City
	<p>Manage the Infrastructure & Growth Management capital Plan</p> <p>Proactively adapt and integrate climate change considerations into IGM decision-making processes</p> <p>Implement strategies and programs that influence the 3 principles of a Circular Economy</p> <p>Advance the Barrie WwTF Upgrade Program with cost certainty</p> <p>Reduce operating costs in our water and wastewater facilities through optimization, technological advances, and new operating strategies</p> <p>Operate and maintain Wastewater system to eliminate environmental risks</p> <p>Optimize chemical usage in the treatment processes</p> <p>Fix roads that need attention</p>	<ul style="list-style-type: none"> • Ensure safe and efficient travel for vehicles and pedestrians by maintaining the projected winter maintenance service level compliance • Reduce the effects of climate change by increasing the urban tree canopy via trees planted through Community Planting Partnerships • Reduce the risk of flooding by increasing the percentage of major culverts that can handle extreme events • Implement an effective Circular Economy Program as demonstrated through the reduction in annual garbage generation rate • Minimize environmental contamination by increasing proactive risk-based engagement • Protect the quality of Lake Simcoe by eliminating non-compliant/sewage discharges to the environment (occurrences) • Maintain City-wide road condition as noted by the average network pavement condition index • Total lane kilometres of paving/year (reconstruction, resurfacing, new road lanes) • % of major city assets (roads, water, wastewater, facilities, stormwater) with a condition assessment rating of fair or better



<p>Reduce the occurrences of adverse water quality incidents</p> <p>Strive for customer interactions</p> <p>Deliver capital projects with cost certainty and schedule certainty</p> <p>Utilize a collaborative approach to deliver all project phases to leave a positive legacy from stakeholders</p>	<ul style="list-style-type: none"> Deliver capital projects with cost and schedule certainty (Actual Spending as a % of total budget)
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KEY PERFORMANCE INDICATORS

	Annual Target	2024 Actual
Number of businesses receiving service, support, or engaged in programs and initiatives of the Economic and Creative Development, demonstrating engagement and value-add services to foster the retention and growth of the City's business, entrepreneur and creative organizations	4,500	4,521
Number of square feet occupied by new investment/development projects facilitated/supported by Economic and Creative Development, demonstrating growth in employers and investment into the City.	350,000	144,378 ¹⁴
Maintain an open for business approach by ensuring that issuance of PERMITS complies with provincially mandated timeframes.	90%	96.2%
Maintain an open for business approach by ensuring that INSPECTIONS are completed within provincially mandated timeframes	95%	98.9%
Improve the customer experience by providing educational information in the form of builder and resident bulletins	8	13
Total Non-Municipal Public Funding secured and leveraged by arts & culture organizations funded through the Arts & Culture Investment Fund supporting capacity building for arts organizations in the City	\$3.0 Million	\$2.87 Million
Ensure safe and efficient travel for vehicles and pedestrians by maintaining the projected winter maintenance service level compliance	100%	100%
Reduce the effects of climate change by increasing the urban tree canopy via trees planted through Community Planting Partnerships	1,000	2,027
Reduce the risk of flooding by increasing the percentage of major culverts that can handle extreme events	63%	63%
Implement an effective Circular Economy Program as demonstrated through the reduction in annual garbage generation rate (kg/person)	136	125
Minimize environmental contamination by increasing proactive, risk-based engagement (% planned inspections completed verses total planned inspections)	95%	160%
Protect the quality of Lake Simcoe by eliminating non-compliant/sewage discharges to environment (occurrences)	0	0
Maintain City-wide road condition as noted by the average network pavement condition index	68	70
Total lane kilometres of paving/year (reconstruction, resurfacing, new road lanes)	78	62.7
% of major city assets (roads, water, wastewater, facilities, stormwater) with a condition assessment rating of fair or better	88%	87%
Deliver capital projects with cost and schedule certainty. (Actual Spending as a % of Total Budget).	90%	90.6%

¹⁴ This number represents number of square feet occupied. There are several projects that not yet complete or occupied.

ACHIEVEMENTS TO DECEMBER 31



Make it easier to do business and help businesses grow

- The Small Business Centre delivered 59 workshops to local entrepreneurs, that brought in 772 attendees. And supported 400 entrepreneurs
- The Province provided one-time top-up funding to the Small Business Centre Program for fiscal years 2024-25 and 2025-26 in the amount of \$90,400 per annum, of which \$47,000 is grant funding injected into entrepreneurs in the Summer Company and Starter Company Programs.

Ensure all building construction meets the standards specified in the Building Code as required by the Building Code Act

- Building Services continues to ensure that projects that have received a building permit, foundation permit and/or conditional building permit are reviewed and inspected to verify that all work is designed and constructed in accordance with the minimum requirements of the Ontario Building Code.



Develop a vibrant downtown economic hub, including west-end revitalization

- Lakehead University announced the creation of a STEM Hub Campus in downtown Barrie with support of the City of Barrie. The campus will support up to 800 students in the first 5-years, training in the areas of Engineering and Computer science at the undergraduate and post-graduate levels.
- The Province invested \$1.0M into the Ontario Regional Innovation Centre (RIC) network, including funding to support a new RIC in Barrie, which will increase supports and programming to accelerate high-growth firms and innovation in the area.



Manage the Infrastructure & Growth Management Capital Plan

Asset Management Plans

- In June 2024 Council approved the Fleet Asset Management Plan (AMP), marking the final AMP required to achieve compliance with the Provincial regulation milestone for 2024.
- The City-wide Asset Management Plan Update progressed in 2024, and by year end was nearing completion. This new updated AMP establishes proposed performance/service levels and investment needs for the City's assets which provide services to the community such as roads, transit, watermain, buildings, and parks. Staff will seek Council approval of the updated Asset Management Plan in Q2 of 2025.

Infrastructure Master Plans

- Consultants have been retained for the water, wastewater, and transportation Master Plans to assess infrastructure needs to service growth to 2051. These projects advanced through 2024 and will be completed in late 2025/early 2026.

Fleet Conversion to EVs

- In 2024 the City added seven new electric pickup trucks to its fleet, as part of the City's ongoing commitment to sustainability and reducing greenhouse gas emissions. The new trucks are in use by

Wastewater Operations, Water Operations, Roads Operations, and Parks Planning teams. The trucks will also be shared across other City departments to test their suitability for a variety of tasks. It is anticipated that the city will save approximately \$2,000 in fuel costs per truck, per year and the reduction in greenhouse gas emissions is estimated to be about 9 tonnes per truck, per year. Four (4) additional electric pick-up trucks were ordered in 2024 for delivery in 2025.

- After a successful pilot of 2 electric ice resurfacers at East Bayfield Community Centre, the City procured 8 more units for the remaining community centers/arenas. The new units will arrive in 2025. By the end of 2025, all City community centers/arenas will have electric ice resurfacers.
- At the end of 2024, the City has 12 electric fleet assets or 2% of the fleet has been converted to electric vehicles (not including scissor lifts, forklift, golf carts, or small equipment).