

Staff Report



To:	General Committee
Subject:	2025 Business Plan Status as of June 30, 2025
Date:	September 24, 2025
Department Head Approval:	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 #	EMT003-25

Recommendation(s):

1. That Staff Report EMT003-25 concerning the 2025 Business Plan Status as of June 30, 2025 be received.
 2. That \$85,000 be added to the 2025 operating budget for consulting work directed by Council in motion 24-G-213, to be funded by the Reinvestment Reserve.
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Executive Summary:

The purpose of this report is to provide the 2025 Q2 financial results.

This report reflects activity for the 6 months ended June 30, 2025. As of this date, there is a Tax Rate operating surplus of \$2.6M, Water Rate operating surplus of \$193K, Wastewater Rate operating deficit of \$1.8M, and Parking Rate operating surplus of \$305K. 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 2025 Tax Rate Operating Surplus is \$2.6M as of June 30, 2025.

Development Charge (DC) discounts and exemptions granted throughout the first half of the year totaled \$3.6M, with \$2.5M 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 \$5.1M.

The following table summarizes the financial variances between planned and actual results by division for Tax Rate based operations as of June 30, 2025. Appendix A includes a breakdown of the Tax Rate based variances by department.

	As of June 30, 2025			
Division	Budget (\$)	Actual (\$)	Variance (\$)	Variance (%)
Access Barrie	15,617,872	14,911,196	706,676	4.5%
CAO & Mayor's Office	6,595,087	5,401,269	1,193,818	18.1%
Community & Corporate Services	27,123,158	25,274,815	1,848,343	6.8%
Corporate Expenses	58,757,139	60,336,767	(1,579,628)	(2.7%)
Council & Committees	623,433	726,083	(102,650)	(16.5%)
Infrastructure & Growth Management	27,020,021	30,466,248	(3,446,227)	(12.8%)
Service Partners & Grants	97,777,911	98,371,843	(593,931)	(0.6%)
Total Net Expenditures	233,514,621	235,488,221	(1,973,600)	(0.8%)
Corporate Revenues	(233,514,621)	(240,545,090)	7,030,469	(3.0%)
Unadjusted Surplus		(5,056,869)	5,056,869	
Funding of DC Discounts		2,491,354	(2,491,354)	
Adjusted Surplus		(2,565,515)	2,565,515	

As shown in the following table, the Q2 variance for 2025 aligns with variances reported in the last 5 years at the end of Q2. The year end actuals are shown for reference.

	2024	2023	2022	2021	2020
June 30 surplus	2,937,531	1,175,406	4,660,825	4,027,281	5,177,625
<i>Year-end surplus</i>	<i>5,121,197</i>	<i>3,688,096</i>	<i>4,496,167</i>	<i>2,241,363</i>	<i>3,136,570*</i>

* Included Safe Restart funding

The City's net expenditure was \$2.0M over budget and corporate revenue was \$7M more than budget at the end of the second quarter.

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

- Corporate Revenues – Net Property Taxation \$5.5M
- Corporate Revenues – Interest & Penalties and Sundry Revenue \$1.5M
- Solid Waste Operations – Contracted Services \$998K
- Legislative & Court Services – Fines and Charges \$744K
- Development Services – User Fees and Services \$619K

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

- Operations – Ice Storm impact \$2.0M
- Winter Control Operations - Contracted Services \$1.4M
- Roads, Stormwater, Rail & Fleet Operations – Salt \$1.1M

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

SUMMARY OF WATER RATE OPERATING RESULTS

The Water Rate Operating Surplus is \$192K as of June 30, 2025.

Development Charge (DC) discounts and exemptions granted throughout the year related to the Water Rate totaled \$290K. 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 \$483K. The following table summarizes the financial variances between planned and actual results for Water operations.

	As of June 30, 2025			
	Budget (\$)	Actual (\$)	Variance (\$)	Variance (%)
Salaries and Benefits	4,589,630	4,522,979	66,651	1.5%
Operating Expenses	4,022,683	3,205,054	817,630	20.3%
Transfers to Reserves	5,416,241	5,416,241	-	0.0%
Corporate Support	4,154,376	4,118,949	35,427	0.9%
Total Net Expenditures	18,182,930	17,263,223	919,708	5.1%
Revenues	(18,182,930)	(17,746,002)	(436,929)	2.4%
Unadjusted Surplus		(482,779)	482,779	
Funding of DC Discounts		290,119	(290,119)	
Adjusted Surplus		(192,660)	192,660	

The City's net expenditure was \$920K under budget and Water Rate revenue was \$437K less than budget at the end of the second quarter.

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

Operating expenses were under budget due to lower purchases of water meter packages (\$222K), water meters and smart points (\$295K), and contracted services (\$222K). New building activity has decreased in 2025 so there has been reduced demand for water meters and smart points to be installed in new homes. Pump and well maintenance activities are ongoing and are expected to be completed in Q3.

Corporate support is based on actual work and staff time in support of Water Operations from various departments and was slightly under budget at the end of the second quarter.

Finally, revenues were under budget by \$437K due to fewer than expected new accounts coming online, lower hydrant meter gate valve usage, and lower sales of water meter packages to developers. These decreases were partially offset by higher engineering fees collected on new developments.

SUMMARY OF WASTEWATER RATE OPERATING RESULTS

The Wastewater Rate Operating Deficit is \$1.8M as of June 30, 2025.

Development Charge (DC) discounts and exemptions granted throughout the year related to the Wastewater Rate totaled \$814K. 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 \$945K. The following table summarizes the financial variances between planned and actual results for Wastewater operations.

	As of June 30, 2025			
	Budget (\$)	Actual (\$)	Variance (\$)	Variance (%)
Salaries and Benefits	3,279,798	3,596,059	(316,261)	(9.6%)
Operating Expenses	5,180,197	5,618,716	(438,519)	(8.5%)
Transfers to Reserves	11,651,098	11,651,098	-	0.0%
Corporate Support	3,349,566	3,219,003	130,563	3.9%
Total Net Expenditures	23,460,659	24,084,876	(624,217)	(2.7%)
Revenues	(23,460,659)	(23,139,783)	(320,876)	1.4%
Unadjusted Deficit	-	945,093	(945,093)	
Funding of DC Discounts		813,555	(813,555)	
Adjusted Deficit		1,758,648	(1,758,648)	

The City's net expenditure was \$624K over budget and Wastewater Rate revenue was \$321K less than budget at the end of the second quarter.

Salaries and benefits were over budget primarily due to job revaluations which resulted in some staff receiving back pay from prior periods, which was paid out in Q2. Wastewater has also seen increased overtime costs as the result of unexpected leaves.

Operating expenses were over budget due to higher costs for utilities (\$145K) and essential

chemicals (\$111K). Higher costs for hydro were the result of unplanned repairs to a co-gen unit and high-water costs were the result of increased sewer flushing operations. Chemicals costs were higher as a result of higher supplier costs.

Corporate support is based on actual work and staff time in support of Wastewater Operations from various departments and was under budget by 3.9% at the end of the second quarter.

Finally, revenues were under budget by \$321K primarily due to fewer new accounts coming online, partially offset by increased revenues from the septage receiving program.

SUMMARY OF PARKING RATE OPERATING RESULTS

The Parking Rate Operating Surplus is \$305K as of June 30, 2025.

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

	As of June 30, 2025			
	Budget (\$)	Actual (\$)	Variance (\$)	Variance (%)
Salaries and Benefits	299,671	261,123	38,548	12.8%
Operating Expenses	224,176	225,699	(1,523)	(0.7%)
Transfers to Reserves	163,320	163,320	-	0.0%
Corporate Support	228,444	145,044	83,400	36.5%
Total Net Expenditures	915,611	795,186	120,425	13.1%
Revenues	(915,611)	(1,100,542)	184,931	(20.2%)
Surplus	-	(305,356)	305,356	

The City's net expenditure was \$120K under budget and Parking Rate revenue was \$185K more than originally planned.

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

Corporate Support was under budget due to a reclass of the 2025 property taxes at the Collier Street Parkade facility.

Finally, revenues were over budget by \$185K but are tracking within \$15K of the same period in 2024. Any positive year-end results will continue to reduce the parking reserve, which has a negative balance of \$3M.

DEVELOPMENT CHARGE (DC) DISCOUNTS

In the first half of 2025, DC discounts in the amount of \$3,595,027 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 granted up to June 30, 2025 be funded \$2,491,354 by the Tax Rate, \$290,119 by the Water Rate, and \$813,555 by the Wastewater Rate which aligns with the DC reserves impacted by these discounts. The total DC discounts for 2025, and the motion to fund these discounts, will be presented in the year-end report when final amounts for the year are known.

CAPITAL PLAN STATUS

The Capital Plan presented in Appendix C is a high-level summary of activity as of June 30, 2025.

The total capital budget for 2025 is \$336.9M, including carryover from prior years and new projects. Actual spending to the end of Q2 of \$53.4M reflects 15.8% of the available 2025 budget. Expenditures incurred up to June 30th do not necessarily reflect the physical effort and activity that staff has endured in trying to advance the various activities as construction contracts and other progress payments occur later than the actual work completed.

Departments have forecast spending \$242.5M by year end, which would represent 72.0% of the available budget being spent.

AVAIL CONSULTING BUDGET ADDITION

\$85K is being added to the 2025 Budget based on Council Direction 24-G-213.

Council approved hiring Avail Consulting with a budget of up to \$125K for the Community Safety and Well-being Advisory Committee to support the review and any revisions to Barrie’s Community Safety and Well-Being plan. Avail Consulting was indicated in motion 24-G-213 based on their previous work with the County of Simcoe and the need to align and ensure compatibility between the County and the City. The cost estimate has come in at \$85K, and the motion in this report requests approval of the \$85K budget, with the funding source to be the Reinvestment Reserve.

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:

As this Staff Report is being presented for information only, no alternatives are presented.

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 of June 30, 2025
Appendix B – Tax Rate Operating Variance Explanations
Appendix C – Capital Plan Progress Update as of June 30, 2025

Report Author:

C. Gillespie, Senior Manager Corporate Finance and Investments
J. Kuehl, Manager of Business Planning and Budget

File #:

C11

Pending #:

Not Applicable

**Appendix A – Tax Rate Operating Budget Variance by Department as of
June 30, 2025**

	Budget (\$)	Actual (\$)	Variance (\$)	Variance (%)
Access Barrie	15,617,872	14,911,196	706,676	4.5%
Access Barrie Admin	280,773	214,805	65,968	23.5%
Customer Service	826,543	670,872	155,671	18.8%
Information Technology	5,159,900	4,906,488	253,412	4.9%
Marketing & Communication	616,317	518,910	97,406	15.8%
Transit & Parking Strategy	8,734,340	8,600,121	134,219	1.5%
CAO & Mayor's Office	6,595,087	5,401,269	1,193,818	18.1%
Business Performance & Internal Audit	569,178	520,619	48,559	8.5%
Human Resources	2,112,694	1,904,654	208,040	9.8%
Development Services	2,400,206	1,689,692	710,514	29.6%
Office of the CAO	329,350	335,925	(6,575)	(2.0%)
Office of the Mayor	244,175	213,737	30,438	12.5%
Legal Services	939,484	736,642	202,842	21.6%
Community & Corporate Services	27,123,158	25,274,815	1,848,343	6.8%
Barrie Fire & Emergency Services	15,484,707	14,622,458	862,249	5.6%
Facilities	1,157,251	1,141,508	15,743	1.4%
Finance	2,442,849	2,184,799	258,050	10.6%
GM of Community & Corporate Services	156,238	166,519	(10,282)	(6.6%)
Legislative & Court Services	2,511,467	1,599,125	912,342	36.3%
Recreation & Culture Services	5,370,647	5,560,405	(189,758)	(3.5%)
Other Expenses	58,757,139	60,336,767	(1,579,628)	(2.7%)
Corporate Expenses	58,757,139	60,336,767	(1,579,628)	(2.7%)
Council & Committees	623,433	726,083	(102,650)	(16.5%)
City Council	574,143	720,627	(146,484)	(25.5%)
Committees	49,290	5,456	43,834	88.9%
Infrastructure & Growth Management	27,020,021	30,466,248	(3,446,227)	(12.8%)
Building Services	0	(0)	0	3700.0%
Corporate Asset Management	684,846	455,540	229,307	33.5%
Economic & Creative Development	1,358,573	1,114,355	244,219	18.0%
GM of Infrastructure & Growth Management	197,978	188,835	9,143	4.6%
Infrastructure	858,874	829,296	29,578	3.4%
Operations	16,360,736	21,549,200	(5,188,464)	(31.7%)
Waste Management & Environmental Sustainability	7,559,013	6,329,023	1,229,991	16.3%
Total Net City Services	135,736,710	137,116,378	(1,379,668)	(1.0%)
Service Partners & Grants	97,777,911	98,371,843	(593,931)	(0.6%)
Total Net Expenditures	233,514,621	235,488,221	(1,973,600)	(0.8%)

	Budget (\$)	Actual (\$)	Variance (\$)	Variance (%)
Corporate Recoveries	(2,376,971)	(2,376,971)	0	(0.0%)
Corporate Revenues	(2,165,785)	(3,713,654)	1,547,869	(71.5%)
Investment Revenue	(2,671,258)	(2,646,667)	(24,590)	0.9%
Net Taxation for Own Purposes	(224,082,482)	(230,223,598)	6,141,116	(2.7%)
Payments in Lieu of Taxes	(2,218,125)	(1,584,200)	(633,925)	28.6%
Total Revenue	(233,514,621)	(240,545,090)	7,030,469	(3.0%)
Unadjusted Surplus		(5,056,869)	5,056,869	
Funding of Development Charge Discounts		2,491,354	(2,491,354)	
Adjusted Surplus		(2,565,515)	2,565,515	

Appendix B – Tax Rate Operating Variance Explanations

Service/Driver: Corporate Revenues – Net Property Taxation Revenue			
Budget: (\$226.3M)	Actual: (\$231.8M)	Variance \$: \$5.5M	Variance %: 2.4%
<u>Reason for Variance</u> The City used best-estimate assumptions in 2025 for expectations of assessment growth. Actual experience was higher than expected assessment growth numbers, resulting in a higher amount of tax revenue. Factors that contributed included the following: - Tax class changes on variety of properties including a large impact from properties being reassessed as development land. - New builds becoming occupied and assessed sooner than forecasted.			
<u>Impact Going Forward</u> Staff expect to see a similar or higher variance at year end depending on developments that are completed and assessed.			
<u>Actions to Mitigate Future Anticipated Variances</u> Staff will continue to review the assessment growth forecast and work with a variety of partners both internal and external to refine the forecast.			

Service/Driver: Corporate Revenues – Interest & Penalties and Sundry Revenue

	Budget	Actuals	Variance \$	Variance %
Interest & Penalties	(\$1.7M)	(\$2.7M)	\$1.0M	59%
Sundry Revenue	\$0	(\$523K)	\$523K	N/A
Total	(\$1.7M)	(\$3.3M)	\$1.5M	88%

Reason for Variance

Interest & Penalties: This amount is tied to the City's property tax receivables. 2025 Q2 property tax receivables were \$18.6M higher than they were in 2024 Q2 due in large part to economic challenges such as increased mortgage costs and other inflationary pressures.

Sundry Revenue: Commodity tax recoveries from an HST review. This is not budgeted as the amount can vary and is dependant on what is able to be recovered based on excise tax legislation.

Impact Going Forward

Interest & Penalties: Staff anticipate high interest and penalty revenues to continue throughout 2025 as the ability to pay continues to be impacted by economic conditions.

Sundry Revenue: There will continue to be a positive variance for recoverable taxes.

Actions to Mitigate Future Anticipated Variances

Interest & Penalties: Staff will continue to monitor outstanding property tax receivable trends and are working to collect outstanding property taxes using a variety of tools.

Sundry Revenue: Not applicable as there will continue to be a positive variance for recoverable taxes.

Service/Driver: Solid Waste Operations – Contracted Services			
Budget: \$6.0M	Actual: \$5.0M	Variance \$: \$998K	Variance %: 16.5%
<u>Reason for Variance</u> Delays in the provision (and subsequent processing and payment) of invoices for work completed by third party contractors is driving the bulk of this variance. This is primarily related to the complexities of the curbside waste collection contract.			
<u>Impact Going Forward</u> No significant impact going forward as it is anticipated that invoices for work previously completed will be provided and processed within the budget year.			
<u>Actions to Mitigate Future Anticipated Variances</u> Minimal mitigation measures are available as the contracted work was completed within the period for which it was budgeted, just not necessarily invoiced expediently by those completing the work. It is anticipated that processes related to curbside waste collection data/invoicing will be improved later this year with the transition to automated waste collection.			

Service/Driver: Legislative & Court Services – Fines and Charges

	Budget	Actuals	Variance \$	Variance %
Court Services	(\$917K)	(\$1.3M)	\$423K	46%
Enforcement Services	(\$526K)	(\$847K)	\$321K	61%
Total	(\$1.4M)	(\$2.1M)	\$744K	53%

Reason for Variance

Court Services: ASE filed charges were greater than anticipated in POA leading to this positive variance in regular POA net revenues.

Enforcement Services: Variance is associated with increased proactive enforcement measures. An effort to increase our proactive measures has resulted in increased service fees and fines issued. These increases were unpredictable at the time of budget development and were forecasted conservatively

Impact Going Forward

Court Services: With ASE violations being transferred to an AP at May 1, 2025, there will be a decrease in overall POA revenues going forward. In the interim, existing but outstanding ASE charges in POA (i.e., pending trials and fail to respond matters) will continue to flow through POA and will have a positive impact until their resolution.

Enforcement Services: Continued growth is anticipated which will require further increases to enforcement measures but is also anticipated to result in increased fines and fees.

Actions to Mitigate Future Anticipated Variances

Court Services: Increased Barrie PS enforcement levels, have and are anticipated to continue to have a positive revenue impact on regular POA charges in 2025 and beyond especially as the city expands its population. Reaching and maintaining full staff complement will also have a positive impact on revenues as fine enforcement (suspensions and plate denials) will be better maintained. Revisiting the potential to obtain dedicated staff resources to focus on internal collection methods (i.e., civil enforcement and tax rolling) will also have a positive impact on revenues. This project was placed on hold due to the pandemic until such time it could be revisited and re-evaluated.

Enforcement Services: The 2026 budget was developed with more robust forecasting is in place as we have completed over 1 year of proactive enforcement. However, as these are based on violations found, should behaviours of the public change this amount may continue to vary slightly.

Service/Driver: Development Services – User Fees and Services

	Budget	Actuals	Variance \$	Variance %
User Fees	(\$1.9M)	(\$2.2M)	\$295K	(15.6%)
Services	\$690K	\$365K	\$324K	47.1%
Total	(\$1.2M)	(\$1.8M)	\$619K	(34.07%)

Reason for Variance

User Fees: Variance is due to the timing of subdivision developments, in which more ecological offsetting fees were collected than budgeted.

Services: Variance in services is due to the timing of painting that will be completed in July and August, as well as invoices not received until after Q2 for Repairs and Maintenance for illumination and traffic system work.

Impact Going Forward

User Fees: No impact

Services: By the end of the year, the budgeted expenses are expected to be closer to the budgeted amount with several later year expenditures expected.

Actions to Mitigate Future Anticipated Variances

User Fees: At the end of the year, any surplus Ecological Offsetting fees will be transferred to the reserve.

Services: The budget allocation for Contracted Services – Painting will be updated to reflect expected costs to be incurred during summer months.

Service/Driver: Operations - Ice Storm

	Budget	Actuals	Variance \$	Variance %
Grant Revenues	\$0	(\$14.9M)	\$14.9M	N/A
Contracted Services	\$0	\$16.9M	(\$16.9M)	N/A
Total	\$0	(\$2.0M)	(\$2.0M)	N/A

Reason for Variance

Grant Revenues: The \$14.9M consists of \$10K received from Hydro One as a recovery grant, and an accrual of \$14.94M in estimated relief funding from the Municipal Ice Storm Assistance (MISA) program for cleanup costs.

Contracted Services: The variance is due to the nature of the ice storm resulting in emergency procurement approvals to hire all the pre-qualified forestry roster companies for clean-up operations. At peak, 91 contracted crews were working each day across the city doing clean-up operations.

Impact Going Forward

Grant Revenues: The amount of relief funding is expected to increase and is continuously monitored and updated for further eligible costs incurred. The MISA application must be submitted by the deadline of October 31, 2025.

Contracted Services: Contracted services use will reduce significantly in Q3 and estimated to be completed by mid-September.

Actions to Mitigate Future Anticipated Variances

Grant Revenues: Staff will continue to monitor and update the estimated relief funding.

Contracted Services: Contracted services for clean-up operations are eligible for funding under MISA, and stump grinding and tree planting eligible for up to 50% funding from the Green Municipal Fund.

Service/Driver: Winter Control Operations – Contracted Services			
Budget: \$2.6M	Actual: \$4.0M	Variance \$: (\$1.4M)	Variance %: (53.5%)
<u>Reason(s) for Variance</u> The primary drivers for the variance were related to the following items: 1. Contracted Services - Roads: A \$538K variance is attributed to an increase in winter events resulting in additional roadway plowing. The largest portion of the variance was due to the physical removal of snow from roadways. Narrow streets and laneways in new development and on-street cycling lane snow removal accounted for approximately \$300,000. 2. Contracted Services - Sidewalks: A \$632K variance is due to the increased costs of the sidewalk snow clearing contract compounded by and increase in winter events resulting in additional sidewalk snow clearing. Snow accumulation also required the continued use of snow blower attachments which nearly doubles the time to complete routes. As an example, there were only 2 days in February 2025 that we did not clear priority sidewalks.			
<u>Impact Going Forward</u> The increase in narrow streets in new development and increasing cycling infrastructure will put a strain on budgets for physical snow removal and snow storage.			
<u>Actions to Mitigate Future Anticipated Variances</u> Operations department is monitoring snow removal costs from cycling lanes and is likely to recommend winter closures and no winter maintenance of cycling infrastructure. Cycling lanes are constructed in areas used for right of way snow storage. The cycling lanes necessitate the needs to regularly remove snowbanks.			

Service/Driver: Roads, Stormwater, Rail & Fleet Operations – Salt			
Budget: \$997K	Actual: \$2.1M	Variance \$: (\$1.1M)	Variance %: (115.72%)
<u>Reason for Variance</u> The variance is due to record snow fall and number of winter events resulting in increased salt use. Additionally, the new salt building also came into use in early December 2024 and the building was filled in late Q1/early Q2 as there was no inventory left over from 2024.			
<u>Impact Going Forward</u> Now that the building is full, normal inventory carry over will happen from year to year. 5-year average snow event budgeting is reasonable, but variations can occur due to extreme weather.			
<u>Actions to Mitigate Future Anticipated Variances</u> Operations will maintain normal inventory and budget based on 5-year average snow events and increase in roadway network through growth and intensification.			

Appendix C – Capital Plan Progress Update as of June 30, 2025

Summary of Capital Plan & Forecast	2025 Capital Budget			Performance Reporting Q2					Annual	
	Carryover from Prior Year Budgets (\$)	New Projects Approved in 2025 Budget (\$)	2025 Total Budget including Transfers (\$)	Projected Q2 YTD Spending Forecast (\$)	Actual Q2 YTD Spending (\$)	Variance to Q2 YTD Projected (\$)	% of Spending Forecast Achieved	% of 2025 Total Budget Spent	2025 Spending Forecast (\$)	Est. Budget Deferral to Future Years (\$)
Access Barrie	\$ 18,230,246	\$ 7,314,437	\$ 25,544,683	\$ 6,692,022	\$ 6,153,200	\$ 538,822	91.9%	24.1%	\$ 15,901,367	\$ 9,643,316
CAO & Mayor's Office	\$ 8,423,428	\$ 14,709,031	\$ 23,132,459	\$ 1,882,438	\$ 812,700	\$ 1,069,738	43.2%	3.5%	\$ 8,827,945	\$ 14,304,514
Community & Corporate Services	\$ 77,179,201	\$ 37,193,215	\$114,372,416	\$ 40,178,524	\$ 14,858,426	\$ 25,320,098	37.0%	13.0%	\$ 70,509,317	\$ 43,863,099
Council & Committees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -
Developer Built Projects	\$ 20,114,968	\$ 6,774,388	\$ 26,889,356	\$ 1,152,079	\$ (3,588,360)	\$ 4,740,439	-311.5%	-13.3%	\$ 12,873,765	\$ 14,015,591
Infrastructure & Growth Management	\$ 14,829,733	\$ 114,184,292	\$129,014,025	\$ 30,325,233	\$ 28,251,523	\$ 2,073,710	93.2%	21.9%	\$ 124,228,682	\$ 4,785,343
Service Partners	\$ 4,595,778	\$ 13,387,416	\$ 17,983,193	\$ 3,454,989	\$ 6,869,450	\$ (3,414,461)	198.8%	38.2%	\$ 10,154,697	\$ 7,828,497
Total	\$ 143,373,353	\$ 193,562,779	\$336,936,132	\$ 83,685,286	\$ 53,356,939	\$ 30,328,347	63.8%	15.8%	\$ 242,495,773	\$ 94,440,360