

Staff Report



To	General Committee
Subject	2025 Capital Project Status Report
Date	November 26, 2025
Ward	All
From	C. Smith, Interim Director of Finance
Executive Member Approval	J. Schmidt, General Manager of Community and Corporate Services
CAO Approval	M. Prowse, Chief Administrative Officer
Staff Report #	FIN014-25

Recommendation(s):

1. That staff be authorized to close projects and project phases as described in Appendix B, Capital Project Closures, to Staff Report FIN014-25.
 2. That staff be authorized to decrease the Capital Plan approved budget in the amount of \$2,389,420 and adjust funding plans as described in Appendix "B", Capital Project Closures to Staff Report FIN014-25.
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Executive Summary:

The purpose of this report is to provide the status of the City of Barrie's Capital Plan and close projects and project phases. This report, as required by the City's Capital Project Financial Control Policy, provides the status of the City of Barrie's 2025 Capital Plan, which can be found in Appendix A and includes recommendations for the closure of projects and project phases (Appendix B).

Key Findings:

Capital Project Financial Control Policy

Staff are required to provide Council updates on the status of the Capital Plan. The Capital Project Financial Control Policy requires staff to report back to Council on the status of the Capital Plan and defines the level of authority required to approve changes to the Capital Plan.

Project Managers are accountable for ensuring that all assigned capital projects comply with approved schedules and financial policies throughout the year.

A key component of the Capital Project Financial Control Policy is the Capital Status Report, which includes:

- The status of all approved Capital Projects (i.e. active, completed, cancelled, deferred);
- Capital Projects to be closed with related recommendations for treatment of project savings and over expenditures which exceed the materiality threshold of the lesser of 10% of the Project Capital Budget or \$500,000;
- Recommendations for the deferral or closure of capital projects to either fund new projects, or over expenditures on other projects;
- Recommendations for funding adjustments when requirements for any anticipated over or under expenditures exceed the materiality threshold of the lesser of 10% of the Capital Budget or \$500,000; and
- Recommendations to address substantive changes in the nature or scope of an approved capital project.

Under the Policy, any project over or under expenditure below the materiality threshold, defined as the lesser of 10% of the project’s Capital Budget or \$500,000, may be addressed by the respective Department Head. Such budget adjustments are subject to review by the Director of Finance or their delegate and are managed through holding accounts established for each funding source. Holding accounts are maintained for the following program areas, with balances not to exceed the limits outlined below.

a) Tax Rate Holding Account	\$3,000,000
b) Water Rate Holding Account	\$1,000,000
c) Wastewater Rate Holding Account	\$1,000,000
d) Parking Rate Holding Account	\$ 100,000

2025 Capital Plan Project Status

Total unspent budget as of September 30, 2025 is currently \$241 million. As of September 30, 2025, the 2025 Capital Plan had a total unspent budget of \$633M, which includes budget approved for future years and the budget adjustments requested for closures in this staff report. When the \$391 million in budgets approved for future years is excluded, the total unspent budget is reduced to \$241 million. Project Managers forecast an additional \$155 million in spending by year-end.

A summary of the 2025 Capital Plan by division and department as of September 30, 2025, is presented in the following table.

Department / Division	Total Project Budget + Closure Changes (A)	Total Project Spending as of Sept 30, 2025 (B)	Budget Remaining to be Spent (A - B)	2025 Spending Plan Remaining	Budget Approved for Future Years
Information Technology	27,536,740	15,890,409	11,646,331	5,191,225	1,700,000
Transit & Parking Strategy	16,194,279	6,824,628	9,369,651	1,880,035	3,655,892
Access Barrie Total	43,731,019	22,715,037	21,015,982	7,071,259	5,355,892
Development Services	80,989,601	22,385,738	58,603,863	17,279,507	20,036,162
Human Resources	2,492,605	575,386	1,917,218	145,692	515,230
Legal Services	650,000	208,301	441,699	47,347	-
Office of the CAO	1,200,000	-	1,200,000	-	600,000
CAO & Mayor's Office Total	85,332,206	23,169,425	62,162,781	17,472,546	21,151,392
Barrie Fire & Emergency Services	1,730,018	1,532,880	197,138	132,209	-
Facilities	331,872,443	205,660,448	126,211,995	45,361,598	39,238,800
Finance	3,322,997	528,120	2,794,877	962,814	400,000
Legislative & Court Services	769,000	561,378	207,622	207,621	-
Recreation & Culture Services	476,279	2,797	473,482	132,032	263,849
Community & Corporate Services Total	338,170,737	208,285,624	129,885,113	46,796,274	39,902,649
Corporate Asset Management	41,704,143	16,772,210	24,931,933	7,036,944	8,809,000
Economic & Creative Development	727,514	369,259	358,254	101,418	-
Infrastructure	957,045,996	579,553,430	377,492,565	72,787,857	312,827,228
Operations	3,879,165	112,869	3,766,296	2,564	2,946,200
Waste Mgmt & Environmental Sustainability	5,231,463	2,795,142	2,436,321	910,788	250,000
Infrastructure & Growth Management Total	1,008,588,280	599,602,910	408,985,370	80,839,570	324,832,428
County of Simcoe	25,670,006	15,184,649	10,485,357	3,120,454	-
Service Partners & Grants Total	25,670,006	15,184,649	10,485,357	3,120,454	-
CITY OF BARRIE TOTAL	1,501,492,248	868,957,645	632,534,603	155,300,105	391,242,361

Further details are provided in Appendix A – “Capital Plan Project Status,” which lists all projects in the Capital Plan and includes additional future year spending plan forecasts.

The status assigned to projects within the appendices are defined as follows:

Active: The project is active and planned project work is in progress or has yet to start.

Completed: The planned project work has been finished, and the project is completed.

Cancelled: The planned project work has not been completed, and the project has been cancelled.

Deferred: The planned project work has not been completed, and the work has been deferred for inclusion in a future capital plan.

Capital Project Closures And Funding

A net budget return of \$2.39M is requested to fund project and project phase closures over and under expenditures.

A project or project phase is considered closed when all planned work has been completed or discontinued, and all related expenditures and funding have been finalized.

The following table provides a summary of the information provided in Appendix “B”. Note that the first column represents the total approved budget, the second column shows spending to date, and the third column reflects the budget changes required for requested closures.

The Budget Changes Requested for closure balances indicate active projects that still have open phases and committed work, and as such their unspent budgets are expected to carry forward. In contrast, deferred, cancelled or completed projects have no remaining phases, so any balance for those is a budget change and allows the project to be closed.

Department	Total Project Budget Approved	Project Spending to Sept 30, 2025	Budget Changes Requested for Closures
Barrie Fire & Emergency Services	160,000	130,130	(29,870)
Corporate Asset Management	371,688	341,216	(30,472)
Development Services	6,373,051	4,841,827	(888,193)
Economic & Creative Development	165,000	113,514	(51,486)
Facilities	111,992,743	111,801,965	(190,778)
Information Technology	1,818,427	1,795,610	(22,817)
Infrastructure	241,674,865	234,152,619	(1,010,068)
Operations	20,000	12,965	(7,035)
Transit & Parking Strategy	3,350,000	3,575,659	225,659
Waste Management & Environmental Sustainability	1,268,761	884,401	(384,361)
TOTAL	367,194,536	357,649,906	(2,389,420)

Further detail is provided in Appendix B – “Capital Project Closures,” which lists all projects proposed for closure and includes additional funding information for budget changes presented. Projects being fully closed will have a status of Completed, Cancelled, or Deferred, while projects with only specific phases being closed will remain classified as Active.

The following table is a summary of the total proposed funding changes requested associated with project closures:

Funding Group	Budget Changes Requested for Closure
Development Charges	5,082,073
Other Funding Source	(2,484,189)
Tax-Funded Stormwater Capital Reserve	(24,602)
Tax Capital and Holding Reserves	(1,106,305)
Wastewater Capital and Holding Reserves	91,828
Water Capital and Holding Reserves	830,614
TOTAL	2,389,420

The following table indicates the status of the holding accounts as of October 15, 2025 with proposed funding adjustments for closures included.

	Tax Rate Holding Account	Water Rate Holding Account	Wastewater Rate Holding Account	Parking Rate Holding Account
Current Balance	3,139,946	131,667	1,057,646	3,598
Holding Funding for Closures	(139,946)	525,363	(57,646)	-
Balance After Closures	3,000,000	657,030	1,000,000	3,598

The maximum balance for the tax and wastewater holding accounts was reached. As such, the holding accounts were not used for all the delegated authority budget adjustments impacting those rates and instead the applicable capital reserve was used for a portion of the budget adjustments

Financial Implications:

The information in the Key findings sections explains the impact of the recommendations in this report as they are related to the Capital Plan, as well as how those recommendations relate to the Capital Project Financial Control Policy.

Alternatives:

The following alternative is available for consideration by General Committee:

Alternative #1 General Committee could choose alternative financing plans to fund some of the over expenditures such as increasing debt financing.

This alternative is not recommended as overall funding of the Capital Plan was considered as part of the 2026 Business Plan and Budget process.

Strategic Plan Alignment:

Affordable Place to Live	X	
Community Safety	X	
Thriving Community	X	
Infrastructure Investments	X	Capital plan changes impact infrastructure investment.
Responsible Governance	X	Accountability, oversight, transparency, fiscal stewardship

The Capital Project Financial Policy is a key element of the City's Financial Policy Framework. The transparency and accountability that it requires will support Council's Strategic Goals.

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 or climate change impact matters related to the recommendations.

Appendix:

Appendix A – Capital Plan Project Status

Appendix B – Capital Project Closures

Report Author:

C. Gillespie, Senior Manager Corporate Finance and Investments

J. Kuehl, Manager of Business Planning and Budget

A. Ceschia, Supervisor of Budget

File #:

Not Applicable

Pending #:

Not Applicable