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**TO:** GENERAL COMMITTEE


**SUBJECT:** 2013 BUSINESS PLAN – YEAR END REPORT

**WARD:** ALL

**PREPARED BY AND KEY CONTACT:** M. JERMEY, CPA, CA, DEPUTY TREASURER, ext. 4407 

**SUBMITTED BY:** D. McKINNON, CGA, DIRECTOR OF FINANCE 

**GENERAL MANAGER APPROVAL:** R. FORWARD, MBA, M.Sc., P.ENG.,  
GENERAL MANAGER OF COMMUNITY AND CORPORATE SERVICES 

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

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**RECOMMENDED MOTION**

1. That the 2013 Business Plan Year End Report representing an achievement of 99% of the financial budget associated with the tax rate supported plan, 109% of the planned reserve contribution target for water (before 2012 rebate), 123% of the reserve contribution target for wastewater operations, and 84% of the planned reserve draw for parking operations, be received.
2. That the 2013 year-end tax rate supported surplus of \$1,597,200, comprising \$418,020 in net surplus from Service Partners and \$1,179,180 in surplus from services provided by the City of Barrie, be distributed as follows:
  - a) \$545,141 carried forward to 2014 to fund items that were committed in 2013 by purchase order or contract but remained incomplete or undelivered at December 31, 2013;
  - b) \$114,000 to the County of Simcoe Capital Reserve (13-04-0446),
  - c) \$656,641 to the Tax Capital Reserve (13-04-0440),
  - d) \$281,418 to the Tax Rate Stabilization Reserve (13-04-0461).
3. That the 2013 wastewater rate surplus of \$1,235,563 be distributed as follows:
  - a) \$30,426 carried forward to 2014 to fund items that were committed in 2013 by purchase order or contract but remained incomplete or undelivered at December 31, 2013;
  - b) \$843,596 to the Wastewater Rate Capital Reserve (12-05-0575),
  - c) \$361,541 to the Wastewater Rate Stabilization Reserve (12-05-0577).
4. That the 2012 water rebate of \$1,991,500 be funded from the Water Rate Stabilization Reserve with the resulting water rate surplus of \$237,530 being distributed as follows:
  - a) \$8,270 carried forward to 2014 to fund items that were committed in 2013 by purchase order or contract but remained incomplete or undelivered at December 31, 2013;

- b) \$160,482 to the Water Rate Capital Reserve (12-05-0580),
  - c) \$68,778 to the Water Rate Stabilization Reserve (12-05-0582).
5. That consistent with motion 14-08 approved by the Library Board; the Barrie Public Library's 2013 operating deficit in the amount of \$108,582.29 be funded from the Library Ramp-up Reserve.
  6. That a new reserve (13-04-0446) with the description "County of Simcoe Capital Reserve" be established to hold funds collected for the County's Capital Program but not yet spent.
  7. That \$950,000 collected for the County of Simcoe's 2012 Capital Program but not yet spent be transferred from the Tax Capital Reserve (13-04-0440), where the funds are currently held, to the County of Simcoe Capital Reserve (13-04-0446).

**PURPOSE & BACKGROUND**

8. The purpose of this report is to present the corporation's year-end financial and performance results and obtain approval to make transfers to/from reserves in accordance with the Financial Policies Framework. In summary, the corporation's 2013 performance generated a surplus from tax-supported and wastewater services, and a surplus from water services after adjusting for the 2012 water rebate.
9. The City's Financial Policy Framework requires the Director of Finance to issue quarterly memos on finances that compare year-to-date actual results to budget and the previous year. This report reflects activity for the twelve months ended December 31, 2013.
10. The recommendations in this report are reflective of the policies and principles documented in the current Financial Policies Framework. However, work is currently underway on the Financial Impact Analysis. One of the outputs from this project will be recommendations for updating the Financial Policies Framework to reflect financial strategies aligned with the corporation's growth management plan.

**ANALYSIS**

**RATE STABILIZATION RESERVES**

11. Prior to directions provided by Council regarding the 2014 Business Plan, the December 31, 2013 rate stabilization reserve balances affected by the recommendations in this report are:

<b>Stabilization Reserves</b>	<b>Current Balance at Dec 31, 2013</b>	<b>Committed at to specific projects at Dec 31, 2013</b>	<b>Recommended Motion</b>	<b>Non-Committed Balance at Dec 31, 2013</b>	<b>2013 Minimum Expected Balance*</b>
Tax Rate Stabilization Reserves	\$1,545,596	(\$515,448)	\$281,418	\$1,311,566	\$11,320,360
Wastewater Rate Stabilization Reserve	\$1,862,978	\$0	\$361,541	\$2,224,519	\$2,606,347
Water Rate Stabilization Reserve	\$2,696,452	\$0	(\$1,922,722)	\$773,730	\$2,354,511

\*Minimum 2013 expected balance as per the Financial Policies Framework

12. Stabilization reserves are maintained in order to fund one-time non-recurring expenditures and to address any potential deficits. The committed expenditures from the Tax Rate Stabilization Reserve consist of \$300K for CUPE Job Evaluations and \$215K for Annexed Lands. As per the Financial Policies Framework, the minimum expected balance is 5% of gross operating revenues (excluding transfers to capital, specific reserves, and debt principal repayments) for the Tax Rate Stabilization Reserve and 10% for the Water and Wastewater Rate Stabilization Reserves. The non-committed balance at December 31, 2013 shows that all stabilization reserves currently fall short of their minimum expected level which may adversely impact the corporation's financial flexibility.

### CAPITAL RESERVES

13. Prior to the directions provided by Council regarding the 2014 Business Plan, the December 31, 2013 capital reserve balances affected by the recommendations in this report are:

Capital Reserves	Current Balance at Dec 31, 2013	Committed to specific projects at Dec 31, 2013	Recommended Motion	Non-Committed Balance at Dec 31, 2013
Tax Capital Reserves	\$30,746,010	(\$43,981,664)	(\$293,359)	(\$13,529,013)
Wastewater Capital Reserve	(\$7,601,494)	(\$11,057,570)	\$843,596	(\$17,815,468)
Water Capital Reserve	\$14,792,731	(\$5,682,677)	\$160,482	\$9,270,536
Parking Capital Reserve	\$642,684	(\$1,330,267)	\$0	(\$687,583)

14. The budget carry forward amounts recommended in paragraphs 2, 3, and 4 will ensure specific expenditures committed to in 2013 (generally through contractual obligation) will be funded from amounts collected in 2013. If the recommendations are approved as presented in the report \$545,141 will be funded from the tax surplus, \$30,426 will be funded by wastewater surplus, and \$8,270 will be funded by the water rate surplus.
15. The County of Simcoe's 2013 year end surplus of \$117K includes \$114K of deferred capital spending related to Paramedic and Social Housing facilities. In 2012, \$950,000 was transferred to the Tax Capital Reserve for the same reason. This report recommends the creation of a new capital reserve (County of Simcoe Capital Reserve) that will hold funds collected for the County of Simcoe's Capital Program but not yet spent (Para. 2b, 6, and 7).

### SUMMARY OF OPERATING RESULTS

#### Salary Gapping

16. The salary gapping provision approved by Council in the 2013 Business Plan, as amended, was \$1.1M. This amount includes both permanent staff and casual/part-time salary costs. The City continues to implement a variety of techniques to achieve salary gapping targets. These include four month or longer hiring delays when viable, and managing overtime costs.
17. The actual net salary gapping result for 2013 was \$1.5M. Part of the \$430K positive variance can be attributed to several senior level positions that were held vacant throughout extended periods

of 2013 as a result of the corporate transition. As the majority of these positions have been filled staff do not anticipate salary gapping to continue at this level.

18. The following table is a snap-shot of complement levels at December 31, 2013. Details are available in Appendix A:

	Approved Complement	Actual Complement	Vacant Positions
Office of the Mayor & CAO	5	4	1
Infrastructure & Growth Management	342	321	21
Community & Corporate Services	420	397	23
Invest Barrie	11	10	1
Access Barrie	10	10	0
Innovate Barrie	46	43	3
<b>Total</b>	<b>834</b>	<b>785</b>	<b>49</b>

Debt Servicing

19. Debt Servicing variances are reported at the department level, but are controlled centrally and are generally driven by the timing of debenture issuance and any variation between planned and actual terms (e.g. interest rate). In 2013 there were debentures issued for a variety of projects affecting Tax and Wastewater funds. Debt servicing charges were budgeted for 2013 relating to planned debenture issuances; however, the issuances were delayed or eliminated in response to higher than expected cash balances which had the result of reducing debt servicing costs. The following table summarizes the debt servicing expense by fund:

	Budget	Actual	Variance
Tax	8,213,994	6,789,878	1,424,116
Water	7,904,093	7,903,921	171
Wastewater	8,207,744	7,397,531	810,213
Parking	964,382	963,068	1,314
<b>Total</b>	<b>\$25,290,212</b>	<b>\$23,054,398</b>	<b>\$2,235,815</b>

20. The following table summarizes the financial variances to Dec 31 between planned net operating expenditures and actual results by Division for tax rate based operations. The actual 2012 results have been restated to reflect our new organizational structure and are presented for comparison purposes. Appendix B includes a more detailed breakdown of the tax rate based variances.

	2012 Actual	2013		
		Budget	Actual	Variance
Council & Mayor's Office	735,966	807,651	775,736	31,915
Office of the CAO	741,847	679,455	628,416	51,039
Community and Corporate Services	36,297,559	38,339,559	37,341,487	998,072

	2012 Actual	2013		
		Budget	Actual	Variance
Infrastructure and Growth Management	39,859,641	43,283,620	43,459,041	(175,421)
Invest Barrie	2,454,058	2,891,533	2,434,095	457,438
Access Barrie	1,136,559	1,371,098	1,285,087	86,011
Innovate Barrie	6,453,749	7,181,267	6,721,297	459,970
Financial Expenses & Other General Government	19,601,684	21,747,987	22,103,917	(355,930)
Service Partners & Grants	73,229,332	76,364,417	75,946,395	418,022
<b>Total Net Expenditures</b>	<b>\$180,510,395</b>	<b>\$192,666,587</b>	<b>\$190,695,471</b>	<b>\$1,971,116</b>
Corporate Revenues	(182,786,854)	(192,666,587)	(192,292,671)	(373,916)
<b>Total Variance</b>	<b>\$(2,276,459)</b>	<b>\$0</b>	<b>\$(1,597,200)</b>	<b>\$1,597,200</b>

21. The Corporation's year-end financial results to December 31, 2013, resulted in a favourable tax supported surplus of \$1.6M for services provided by both the municipality (\$1.2M) and its service partners (\$0.4M). The favourable variance is slightly greater than the forecasted favourable variance of \$1.4M described in the Business Plan Status memo as of September 30, 2013. Detailed variance explanations are provided in this report.

Progress on Council Strategic Priorities

22. The progress was made on advancing Council's Strategic Priorities have been summarized below:
- a) Directing and Managing Economic Development
- i) Business Ambassador Program was created and a Business led Steering Committee was established to lead the implementation of the program;
  - ii) An integrated plan for Invest Barrie was completed embracing all functions including Business Development, Culture, Downtown, LSRA and GBBEC. Discussions continue with Tourism Barrie to work towards integration of tourism into Invest Barrie;
  - iii) An Open for Business cross-departmental team was created and an Action Plan completed based on survey results and interviews with business, implementation is underway;
  - iv) The development of a web portal for entrepreneurship and small business development is under development through a partnership between the City and Georgian College;
  - v) Efforts continued to advocate for a University in Barrie;
  - vi) City owned lands were offered for inclusion in submissions to the RFP issued by the School Board for the development of the Barrie Central lands;

b) Managing Growth and Protecting the Environment

- i) The growth management program reached three significant milestones during 2013. This includes work on the preparation of Secondary Plans for the Annexed Lands, six Citywide Infrastructure Master Plans and a financial framework for sustainable growth
- ii) In early December, Council endorsed additional modifications to the Secondary Plans for the Salem and Hewitt's Planning Areas. Updated drafts of both documents were released later in the month.
- iii) Work is currently underway to update the Development Charges By-law and it is anticipated that it will be available for Council Approval in August of 2014.
- iv) Council approved Infrastructure Masters Plans for transportation, water supply, storage and distribution, wastewater collection and treatment, drainage and storm water management and authorized staff to complete the public consultation program in accordance with the Municipal Class Environmental Assessment process.
- v) Council approved updates to the City's Financial Policies Framework to introduce the use of new development financing tools and a financial forecast for growth detailed in a Financial Impact Analysis report prepared by Watson & Associates Economists.

c) Strengthen Barrie's Financial Condition

- i) A portfolio governance model was developed to manage the City's capital and corporate projects to better manage capital funding and workload through a priority setting framework;
- ii) A parking strategy was completed to address the deficit in parking operations and parking reserve;
- iii) A Fiscal Impact Analysis was completed for growth in the annexed lands and refinements continue to ensure Council's targets are achieved and improved;
- iv) The 2014 budget process included a collaborative process with Council to achieve an aggressive 2% target and included new sources of revenue and operational efficiencies;
- v) The 2013 gapping target was exceeded;
- vi) The County of Simcoe was brought on as a partner in the lake Simcoe Regional Airport to assist in operating costs and resulted in a return on capital investment to the City;

d.) Creating a Vibrant and Healthy City Centre

- i) Continued to focus on the potential development of downtown parking lots including issuing an RFP for strategic real estate advise and retaining a firm to complete the study.
- ii) Implemented a broader outdoor patio program which resulted in a significant increase in the number of patios downtown.
- iii) Construction of Collier Centre commenced.
- iv) Increased attendance at the Mady Centre.
- v) A number of façade improvements were undertaken for buildings on Dunlop Street west of 5 points.
- vi) Continued decrease in the number of storefront vacancies on Dunlop Street.
- vii) Waterfront business opportunities implemented in summer months including paddle board lessons and rentals, bike rentals and food truck offering.

- viii) Building Height Review Policies approved and included in Official Plan policies.
  - ix) Memorial Square redevelopment design drawings are 90% complete.
  - x) Staff representation on BIA Board of Directors board meetings.
- e. Improve and Expand Community Involvement and City Interactions
- i) Citizen Satisfaction survey completed in Q4.
  - ii) Citizen Budget on-line survey conducted in Q4
  - iii) Facilitated 2 on-line chats for transit.
  - iv) Created online survey on behalf of Culture to help gauge the economic impact of the Mady Centre to downtown.
  - v) 'Make a Suggestion Forum' (UserVoice) launched to provide residents with a place to make suggestions and vote on others.
  - vi) Various project surveys completed to encourage feedback from residents, including the BMC DORLA (dog off leash recreation area) and Open for Business.
  - vii) Added a Youth Resources section to the website, as requested by the Youth-Friendly committee (<http://www.barrie.ca/Living/YouthResources/Pages/default.aspx>)
  - viii) Launch of PingStreet, the City's first mobile app for city services
  - ix) Increased social media reach. 3,220 new Twitter followers and 1,400 new Facebook fans in 2013 for a total of 7 million media impressions.
  - x) Facilitate process to allow BFES to engage with residents by facilitating and marketing a contest where residents could vote to host the annual BFES street party.

## FINANCIAL & PERFORMANCE REPORTS (TAX RATE)

### Council & Mayor's Office: projected \$19K favourable at Dec 31, actual \$32K favourable

23. Favourable variance of \$17K in the Council and Committees series of accounts is primarily attributable to under spending of members of Council's expense accounts. An additional \$9K favourable variance was realized from unplanned net revenue received from the Train in Trades Expo.

### Office of the CAO: projected \$125K favourable at Dec 31, actual \$51K favourable

24. The Office of the CAO ended 2013 with net operating expenditures tracking to 92.5% of budget. The Office of the CAO is under spent by \$51K for 2013. Approximately \$28K of this amount was committed in 2013, however the work will carry over into 2014.
25. The Office of the CAO is working on several Key Service Delivery Initiatives. Specific progress updates are as follows:
- a) Lead and be an ambassador for Cultural Change:
    - i. An organizational review was completed in May 2013.
    - ii. 2 service oriented divisions were created; Community and Corporate Services and Infrastructure and Growth Management to ensure focused delivery on the City's core services -further refinements occurred within Infrastructure and Growth Management to create better alignments and efficiencies;

- iii. 3 strategic portfolio's were created; Access Barrie, Innovate Barrie, and Invest Barrie all of which are directly aligned with Council's strategic priorities.
  - iv. Team development was undertaken for EMT which resulted in a refined vision and mission to ensure focus on key service delivery, workload management, accountability and leadership;
  - v. A customer service strategy is under development by a cross-departmental team;
- b) Strengthen Financial Management:  
See Council Strategic Priorities
- c) Implement Bill 196-Barrie-Innisfil Boundary Expansion and related Growth Management Strategy studies for the expanded area of the municipality  
See Council Strategic Priorities Section

**Community and Corporate Services Division (CCS): projected \$823K favourable at Dec 31, actual \$998K favourable**

26. CCS finished 2013 with net operating expenditures tracking to 97.5% of budget. Main drivers of the favourable variance include the following:
- a) Salary expenditures for the Division showed a favourable variance of \$632K. The salary gapping realized can be attributable to vacancies in Barrie Fire and Emergency Services, Finance, Legislative and Court Services, Non-Code Building and By-law Services.
  - b) Increased gross revenues have been experienced in POA Barrie due to processing of more matters through the courts resulting in additional payments within a shorter timeframe, increased success with collection activities, and additional driver's license suspension activities. This has resulted in a favourable variance of \$230K, which is shared with other partner municipalities.
  - c) Favourable variance of \$165K in By-law as a result of additional revenues collected during the year, mostly due to an increased volume of parking tickets issued. Parking ticket revenue has increase from prior year as a result of fewer vacancies experienced with enforcement officers.
  - d) Legal has experienced savings in external counsel costs as a result of several OMB matters being settled and not going to trial.
  - e) On June 1, 2013 the City of Barrie entered into a new operating agreement with Horsepower Sports and Entertainment related to the Barrie Colt's use of the Barrie Molson Centre. The new agreement saw the transfer of certain revenue streams to HSE in exchange for a series of monthly payments, meaning that the business planning assumptions that were used to establish the 2013 operating budget for the BMC no longer hold true. While over an entire year these offsetting revenue sources should not have a material impact on the BMC's performance against budget, the in-year timing of these revenues in the first year of the agreement has contributed to a one-time unfavourable variance of \$242K for 2013.



27. CCS is moving forward on multiple Key Division Service Delivery Initiatives. Specific progress updates are as follows:
- a) Comply with provincial mandates for timely response to permit applications and inspection requests, processing of applications to the Committee of Adjustment, and reporting costs and revenues of Building Code services:  
The Building Services Branch continues to deliver application review services well within provincial standards.
  - b) The Ward Boundary Review Project:  
The Ward Boundary by-law was passed on June 26, 2013 and there were no appeals. As a result, the by-law will come into effect on the first day the new Council is organized in 2014. The 2014 Municipal Election is being conducted as if the by-law was already in force, in accordance with the legislation.
  - c) Growth Management:  
See Council Strategic Priorities Section
  - d) Increase drop-in program participation and remain current with the latest in program trending:  
Through the new Neighbourhood Programming Teams Model, which is now 1-year old, Recreation Services continues to identify and implement specific drop-in activities and initiatives which will meet the needs and interests of the neighbourhoods served by each community centre. This includes the use of differential pricing for activities to encourage increased drop-in participation at Allandale by making these activities more accessible to those with financial challenges, and an increase in after-school activities targeted at youth in both the Holly and East Bayfield communities.
  - e) Review and identify opportunities to address recreational program needs and ensure programs operate efficiently:  
As a result of more aggressive membership promotion activities in 2013 including introducing monthly payment option, the number of yearly fitness memberships has increased from 551 to 886.
28. Key Performance Indicator results for CCS are as follows:
- a) Time to Trial:  
The Barrie and Orillia Court Service Areas maintained a time to trial of 6 months or less for Part 1 matters with over 56,200 matters placed before the courts in 2013 (higher than the 53,000 matter projection).
  - b) Municipal Freedom of Information and Protection of Privacy Act Requests:  
100% of FOI requests were addressed within the Municipal Freedom of Information and Protection of Privacy Act legislated timeframes.
  - c) Council and Committee Meeting hours in session:  
167 hours of Council and Committee meetings were supported by Legislative and Court Services staff during 2013.

- d) By-law standards are established to provide health and safety protection for the community and to establish desired quality of life within the community. The processing of applications for licenses and permits continues to meet established performance targets and we continue to respond to complaints of potential by-law contraventions within the prescribed timeframes.
- e) Acquisition of Real Estate for Essa Road project  
24 properties to be acquired with an original budget of \$2.9M. All 24 properties were acquired within 12 months with a cost to date of \$1.4M.
- f) Number of Registered Program Participants Visits per Capita:  
Year-end result of 1.44 is well beyond the 2013 annual target of 1.20. The participation rate increased as a result of additional reporting that enabled timely review and ensured the efficiency of the programs.
- g) Participant Utilization Rate for Registered Programs:  
The year-end result of 78% exceeds the target of 73% for 2013. The City achieved excellent results through management of course offerings and registration.

**Infrastructure and Growth Management: projected \$559K favourable at Dec 31, actual \$175K unfavourable**

- 29. The Infrastructure and Growth Management Division completed the year with a net unfavourable tax rate supported variance of 100.4% of plan with expenditures at 101.5% and revenues at 103.3%. The net unfavourable year end variance relates primarily to the following:
  - a) Roads Operations was \$655K over budget resulting from \$1.1M deficit in contracted services and salt costs due to extreme winter conditions in November and December, partially offset by favourable variances in Utilities and Property Maintenance expenses.
  - b) Fleet Operations were \$332K under budget due to reduced costs of vehicle repairs and insurance. Significant purchases of replacement vehicles and equipment in 2012 have resulted in a 30% reduction in vehicle repairs expense (as reflected in the 2014 Business Plan) and a decrease in Fleet overtime of \$20K over a two year period.
  - c) The Contracted Services line was \$311K under budget due to remediation of sections of Historical Landfill which has not started (investigation work ongoing), solid waste and waste reduction contract favourable variances, and a late start on the Mattress Recycling pilot.
  - d) Debt charges are \$293K favourable due to delays in issuing debentures resulting in reduced payments in 2013.
  - e) Provincial funding for the blue and grey box waste diversion program was \$320K over plan due to funding increases after the 2013 budget was approved. This funding increase has been reflected in the 2014 Business Plan.

- f) \$368K unfavourable variance due to service level changes related to the new transit plan. Transit operations completed 2013 with \$687K lower than budget revenue due to reduced ridership, which was partially offset by \$319K lower than budget contracted services cost.
- g) \$215K unfavourable variance was due to emergency expenditures to address environmental, legislated, critical system, and occupational health & safety issues across the portfolio.
30. The Infrastructure and Growth Management Division achieved results associated with the Key Service Delivery Initiatives from the 2013 Business Plan. Noteworthy outcomes include:
- a) Participate in the Corporate Growth Study and Development Charges initiatives for the new boundary lands:  
See Council Strategic Priorities
- b) Continue to investigate the condition of historic waste disposal sites:  
Investigation expanded in 2013 to better delineate landfill gas with environmental monitoring and liaison with MOE continuing. Updated report expected in Q2 2014.
- c) Work towards implementation of the sustainable waste management strategy:
- i. Waste collection contract awarded resulting in increased materials accepted in the Blue Box recycling system and higher Blue/Grey Box commodities revenue sharing.
  - ii. Reduced Industrial, Commercial, Institutional (ICI) sector bag limit from 10 bags/week to 6 bags/week effective April 7, 2014.
  - iii. Obtained Council approval to initiate every other week garbage collection commencing January 12, 2015.
  - iv. Mattress recycling pilot initiated in September 2013 which has diverted approximately 1.5% of the waste dropped off at the landfill by Barrie residents
- d) Initiate facility condition assessment program:  
2013 pilot project to complete three intensive facility condition assessments is in progress with reports to be completed and submitted prior to year end for the Operations Centre, City Hall, and Allandale Recreation Centre. Data will be used to support evidence-based short and long-range capital planning and asset management business decisions.
- e) Initiate the Energy Management Plan:  
Various energy management measures have been implemented including: new boilers installed at BMC, Energy Management Software System pilot initiated, Police Headquarters building automation system installed, and major overhaul of the City Hall HVAC systems and controls. In addition, the Energy Management Branch is working directly with the operating departments who are the largest energy consumers to educate and implement low to no cost measures and programs to further reduce energy consumption. This includes occupant awareness and operator re-training programs.
- f) Finalize implementation of the Facility Information Management System:  
Archibus/FM was successfully implemented in 2013 in Corporate Facilities with the launch across the organization in January 2014. The program will allow Facilities to plan better when it comes to maintenance scheduling, work prioritization, operating budgets, preventative maintenance, equipment purchases and use of contractors. This will create more efficient operations and

improved service response. The application will also allow the Facilities department to track service response times so that they can better understand where improvements are needed.

31. Key Performance Indicator results for IGM are as follows:

a) Residential Waste Diversion Rate:

2013 result of 47.01% is 2.99% below the planned target of 50% by 2016. The 2013 rate is up slightly from the 2012 results due to increased electronic recycling and introduction of mattress and rubble recycling programs.

b) Transit Revenue to Cost Ratio:

Year end result of 38.8% is 2.2% below the planned target of 41%. Transit has experienced lower than projected revenue since the launch of the Plan for Transit.

**Invest Barrie: projected \$204K favourable at Dec 31, actual \$457K favourable**

32. Salary gapping of \$170K has been realized in the Invest Barrie Admin branch as a result of the vacancy of the Executive Director position. This is offset by an unfavourable variance in salaries costs within Culture as a result of unanticipated increased human resource pressures to operate the Georgian College and Mady theatres. The additional service needs have been addressed in the 2014 business plan.

33. Favourable variance of \$139K within Business Development resulted from the decision to delay marketing related initiatives until Invest Barrie Executive Director was hired and respective departmental integrated strategy was completed.

34. Key Division Service Delivery Initiatives for Invest Barrie include the following:

a) Increase private sector sponsorship opportunities of corporate cultural events:

- i. The department continued its efforts to secure sustainable community and private sector partners. A TD Bank sponsorship of Celebrate Barrie was well received and an extended term is being considered for 2014.

b) Implement the actions from Ideas in Motion:

See Council Strategic Priorities Section

c) Assist in the implementation of the City Centre Revitalization Program:

See Council Strategic Priorities Section

d) Expand Business investment attraction, retention and expansion and FDI:

- i. Launched a very successful Train-N-Trades event (TNT), bringing together potential apprenticeship candidates with local companies in need of skilled labour. The TNT event, launched in collaboration with the County of Simcoe, MPP Rod Jackson, Regional School Boards, Barrie Chamber of Commerce, BDO as the prime sponsor, and the Barrie Advance, enlisted over 25 businesses exhibiting and over 2700 attendees.
- ii. Continued to follow-up on the China Trade Mission leads; activities included follow-up with major Chinese investors who have setup operations in the Greater Toronto area. In

- addition, hosted a major event for Toronto-based Chinese real estate brokers who represent over 1500 Toronto-based Chinese real estate agents; with the prime objective of match making between Barrie investments and main land Chinese investors.
- iii. Joined the Greater Toronto Marketing Alliance and Waterloo Technology Corridor in a FDI Mission to Brazil. Continued to follow up on both leads and investment opportunities.
  - iv. In partnership with the County, continued to work in completing a Health and Wellness study examining the feasibility of this emerging cluster for our region.
  - v. Continued to research and prospect in data warehousing and data security segment to ensure the continued growth of this emerging cluster.
  - vi. Explored best practices in entrepreneurial ecosystems and models. Partnered with Georgian College to develop and launch a web portal for entrepreneurial engagement. Currently exploring 'brick and mortar' models to enhance existing entrepreneurial services in Barrie and region including the establishment of potential incubators.
  - vii. Continued to facilitate and respond to both industrial and commercial land sale and inquiries. Initiated profiles of City owned land parcels for promotion. Centralized and created a map highlighting both public and private sector land parcels available for investment/development.

**Access Barrie: projected \$143K favourable at Dec 31, actual \$86K favourable**

35. The favourable variance in Access Barrie is mainly attributable to salary gapping for several positions including Communications Advisor, Admin Assistant, as well as part year vacancies in the Manager of Customer Service resulting from the reorganization. This has been offset by increased spending in the corporate advertising account for projects not budgeted including the launch of the City's first mobile app, an online citizen budget engagement tool, an unfunded visit from Princess Anne and the rollout of the new plan for transit.
36. Access Barrie is working towards several Key Service Delivery Initiatives such as:
  - a) Continue proactive communications externally and improve internal communications:
    - i. Regular and proactive communications were undertaken through a variety of communication mediums (press releases, TWIB, radio, TV, website).
    - ii. Strategic media conferences were held – transit launch, fire prevention week, RecAccess launch and Train in Trades.
    - iii. Launched Your City with Mayor Lehman on Rogers TV.
    - iv. Relaunched 'InSite' the City's intranet allowing for more user-friendly access to information and services for staff.
    - v. Provided dedicated communications support to the ERP project.
    - vi. Expanded the 'Marketing' function to support both external and internal programs and raise City profile.
  - b) Seek new opportunities for public engagement:  
See Council Strategic Priorities
  - c) Keep abreast of community trends to increase dialogue with residents:  
See Council Strategic Priorities

37. Key Performance Indicators are as follows:

a) Number of Visits to Municipal Website per Capita per month:

As of December 31, 2013, the City has experienced 8,413,526 views of Barrie.ca, compared to 5,981,304 in 2012. This can be attributed to providing more online services, Ping Street and social media campaigns driving users to Barrie.ca.

**Innovate Barrie: projected \$218K favourable at Dec 31, actual \$460K favourable**

38. Innovate Barrie administration shows a \$183K favourable variance in salary gapping as a result of the half year vacancy for the Executive Director position as well as the full year vacancy for the Innovation Analyst position. IT experienced a favourable variance at the end of 2013 as a result of delayed 3<sup>rd</sup> party contractor work. In recognition of these encumbered expenses, the adjusted 2013 operating budget for IT reflects a favourable variance of \$110K at year end.

39. Innovate Barrie has made the following progress towards the 2013 Key Service Delivery Initiatives:

a) Enhance Employee Relations through the development of a strategy that supports the corporation's staff:

- i. Implementation of CUPE job evaluation process.
  - Project was launched in Q4 commencing with writer training and management information sessions; project plan extends into 2014.
- ii. A framework to develop a staff strategic plan was approved in Q4. This project plan extends throughout 2014.

b) Implement a new Corporate Technology Strategy:

The "Corporate Technology Strategy" was formally documented at the end of 2012. IT began implementation of the strategy recommendations in 2013. Accomplishments to date included a department reorganization, improvements to its service desk delivery processes, deployment of a new delivery model for the leasing, deployment and support of the City's computer fleet through 3<sup>rd</sup> party services, initiating a GIS strategy, supporting the ERP project and upgrading many business systems and applications, including the City's internal and external web sites, the recreation registration system, the facility work order management system, the financial system, and transit system operations. Enhancements to core foundational systems and rationalization of legacy applications will continue into 2014.

40. Key Performance Indicators are as follows:

a) Grievance Rate CUPE:

The City is currently experiencing YTD Grievance Rates of 4.96%. This is above the YTD target of 3.0% and above the 2012 full year Rate of 3.5%. The variance is due to the labour relations climate in 2013 during negotiations and the months following.

b) Grievance Rate BPPFA:

The City has not experienced any grievances in 2013 with the BPPFA. This is a continued trend from 2012. The 2013 target was set at 1.0%. The City continues to have good working relations

with the Fire Association and have successfully managed to deal with any issues and resolve them prior to the grievance stage.

c) Number of Lost Time Accidents:

11 lost time accidents occurred in 2013. This is below the YTD target of 12 and the 2012 target of 12. Lost time accidents have been reduced by 1 in 2013 stemming from efforts to keep employees at work rather than short, one or two day absences.

d) Number of Visits to Municipal Website per Capita:

The City surpassed its 2013 projections of 16.99 with an actual 19.52 visits per capita. Improvements to both the functionality and content of the municipal website have contributed to the public's increased usage.

e) Number of IT Devices per Total Municipal Staff

2013 year end reported 1.7 devices (computers, blackberries, cell phones) per municipal staff. This is a slight increase from the 2013 projection of 1.6 due to the increased use of more mobile devices (e.g. laptops, smartphones) in support of business/service delivery requirements.

**Financial & Other General Government Expenses: projected \$56K unfavourable at Dec 31, actual \$356K unfavourable**

41. The Salary Gapping target for 2013 was set at \$1.1M. It is unknown during the budget process which departments across the corporation will help realize this goal. Therefore, the entire amount is budgeted in a corporate account as a reduction in salary costs. This causes an unfavourable variance of \$1.1M in the corporate account. The actual salary gapping results will occur within each department that incurs the staff vacancy, and will offset the unfavourable variance that is held in this corporate account when all salary accounts are viewed together.
42. Aside from this planned variance, the corporation has achieved savings of over \$184K through a reduction in debt interest charges as a result of the deferral or elimination of planned debenture issuances. In addition, the City experienced lower than budgeted MPAC fees, and was not required to use the CAO contingency amount. These combined for an additional \$206K in savings and contributed to our year end surplus.

**Grants & Service Partners: projected \$113K favourable at Dec 31, actual \$418K favourable**

43. Savings Savings are mainly a result of timing of the debt issuance for the Go Train Platform and the Airport ISF projects as well as the surplus relating to payments to Simcoe County.

**Corporate Revenues: projected \$758K unfavourable at Dec 31, actual \$374K unfavourable**

44. Unfavourable variance largely due to higher than budgeted taxation Assessment Review Board decisions were slightly offset by higher than budgeted Tax Additions (mainly as a result of IBM coming online in 2013). These budget items are highly susceptible to external influences affecting the timing and ultimate realization of budgeted amounts.

**FINANCIAL & PERFORMANCE REPORTS (USER RATES)**

**Water Operations: projected \$1.0M favourable at Dec 31, actual \$1.8M unfavourable**

45. The Water Operations Branch completed the year having contributed \$237K more to reserves than planned after adjusting for the one-time distribution of the 2012 water rebate in the amount of \$2M. The table below reports 2013 operating results including the \$2M rebate as it was accounted for in 2013. If approved as presented, the recommendations in this report will fund the rebate from the water rate stabilization reserve. The remaining variance is the result of \$237K in net favourable operating expenses of the surface water treatment plant. Lower salaries and benefits due to salary gapping and corporate overhead charges were offset by below budget water revenues. Given that water operations must be self funded, the variances reported have a net impact on the actual transfer to reserve as compared against the planned transfer to reserve.

	Year-To-Date December 31, 2013			
	Budget	Actual Results	Variance	%
Salaries and Benefits	6,236,377	5,601,319	635,058	89.8%
Operating Expenses	5,708,561	5,696,849	11,712	99.8%
Corporate Overhead	5,329,813	5,039,417	290,397	94.6%
Debt Charges	7,904,093	7,903,921	171	100.0%
Revenues	(27,616,910)	(24,925,601)	(2,691,309)	90.3%
<b>Transfer to Reserve</b>	<b>2,438,065</b>	<b>684,095</b>	<b>1,753,970</b>	<b>28.1%</b>

**Wastewater Operations: projected \$1.2M favourable at Dec 31, actual \$1.2M favourable**

46. The Wastewater Operations Branch completed the year having contributed \$1.2M more to reserves than planned which closely matches their year-end forecast. The favourable results are primarily related to timing differences in the issuing of debenture costs associated with the Oro-Medonte Bio-solids facility. These timing differences contributed approximately \$576K toward the variance but are not expected to recur in future periods. Contributing to the favourable variance was under budget expenses in contracted services, equipment repairs and chemicals partially offset by lower sewer revenues. Given that wastewater operations must be self funded, the variances reported have a net impact on the actual transfer to reserve as compared against the planned transfer to reserve.



	Year-To-Date December 31, 2013			
	Budget	Actual Results	Variance	%
Salaries and Benefits	3,709,754	3,648,792	60,962	98.4%
Operating Expenses	9,392,881	8,481,795	911,086	90.3%
Corporate Overhead	3,808,400	3,688,088	120,312	96.8%
Debt Charges	8,207,744	7,397,531	810,213	90.1%
Revenues	(30,468,294)	(29,801,283)	(667,011)	97.8%
<b>Transfer to Reserve</b>	<b>5,349,514</b>	<b>6,585,077</b>	<b>(1,235,563)</b>	<b>123.1%</b>

**Parking Operations: projected \$99K favourable at Dec 31, actual \$134K favourable**

47. The Parking Operations Branch completed the year having drawn \$134K less from reserves than planned which also compares favourably to the forecast variance of \$99K. Contributing factors to the favourable variance include increases in parking permit revenues as a result of the adjustments to the permit fee structure.

	Year-To-Date December 31, 2013			
	Budget	Actual Results	Variance	%
Salaries and Benefits	344,512	368,153	(23,641)	106.9%
Operating Expenses	512,624	518,503	(5,879)	101.2%
Corporate Overhead	309,246	301,913	7,333	97.6%
Debt Charges	964,382	963,068	1,314	99.9%
Revenues	(1,280,386)	(1,435,137)	154,751	112.1%
<b>Transfer from Reserve</b>	<b>(850,378)</b>	<b>(716,500)</b>	<b>(133,878)</b>	<b>84.3%</b>

**CAPITAL PLAN STATUS AT DECEMBER 31, 2013**

The Capital Plan presented in Appendix C is a high level summary of activity as at December 31, 2013. The total capital budget for 2013 was \$134 million including carryover from prior years and new projects, and the projected year-end spending plan was \$76 million due to the multi-year nature of many of the projects. The actual spending at year end was \$51 million, which was 38% of the total capital budget and 65% of the projected 2013 spending plan. The difference between planned and actual spending was driven mainly by the following projects:

a. Duckworth St – Bernick to Cundles:

2013 Total Budget with transfers	\$35.7M
Projected YE Spending Plan	\$7.7M
Actual 2013 Spending	\$2.8M
Variance to 2013 Projected	(\$4.9M)
Planned spending deferral	\$28.0M

This is a multi-year project with planned spending through the construction period and into the warranty period ending in 2017. Under spending in 2013 was due to the fact that it was initially anticipated that the construction would begin in early Summer 2013. However it actually began in October 2013 due to unanticipated lengthy timelines for finalizing of the cost sharing agreement with the MTO and protracted contract award process.

b. Inlet Works Screen at the WwTF:

2013 Total Budget with transfers	\$5.5M
Projected YE Spending Plan	\$0.7M
Actual 2013 Spending	\$0
Variance to 2013 Projected	(\$0.7M)
Planned spending deferral	\$4.8M

This is a multi-year project with completion of construction expected in 2015. Under spending in 2013 was due to delays in tendering due to project complexities and the need to coordinate other ongoing works at the same location. The final tender documents are being completed and the project will be tendered in the second half of 2014.

c. Landfill Re-engineering:

2013 Total Budget with transfers	\$10.2M
Projected YE Spending Plan	\$9.7M
Actual 2013 Spending	\$4.9M
Variance to 2013 Projected	\$5.3M
Planned spending deferral	\$0.5M

This is a multi-year project which was initially anticipated that the procurement of equipment would begin earlier and MOE approvals for storm water works would be in place. However the project plan has been revised to reflect MOE storm water approvals in Q3 2014 with construction to follow. Equipment procurement will commence when corporation resumes operation of the waste disposal area.

d. Lakeshore Drive Bridges :

2013 Total Budget with transfers	\$8.4M
Projected YE Spending Plan	\$6.4M
Actual 2013 Spending	\$3.7M
Variance to 2013 Projected	(\$2.7M)
Planned spending deferral	\$2.0M

This is a multi-year project for the design and construction of the Lakeshore Drive bridges at Dyment's and Bunker's creeks, and the design of the realigned Lakeshore Drive. Under spending in 2013 was due to project constraints which did not permit construction to begin until the beginning of July 2013. Further, the Contractor elected not to begin until after Kempenfest was complete, thereby extending a larger portion of the construction into 2014.

The project spending is now anticipated to be primarily complete in July 2014 with some final invoices being paid in late 2014.

e. Police Accommodation:

2013 Total Budget with transfers	\$4.2M
Projected YE Spending Plan	\$0M
Actual 2013 Spending	\$0M
Variance to 2013 Projected	\$4.2M
Planned spending deferral	\$4.2M

Staff are investigating potential properties and anticipate the land acquisition will occur in 2014.

f. Essa Road Reconstruction :

2013 Total Budget with transfers	\$5.1M
Projected YE Spending Plan	\$2.3M
Actual 2013 Spending	\$1.8M
Variance to 2013 Projected	(\$0.5M)
Planned spending deferral	\$2.7M

This is a multi-year project which includes design, property, and utilities. Construction funding has yet to be committed. Under spending in 2013 was due to not obtaining property as quickly as anticipated which would have allowed for utility relocations to proceed. It is expected that the utility relocation work will begin in the summer of 2014 and continue into 2015.

g. Sunnidale Reservoir :

2013 Total Budget with transfers	\$7.3M
Projected YE Spending Plan	\$4.8M
Actual 2013 Spending	\$4.4M
Variance to 2013 Projected	(\$0.4M)
Planned spending deferral	\$2.6M

This is a multi-year project which was substantially completed in February 2014. Outstanding contract payments and contractor claims are expected in 2014.

h. Enterprise Resource Planning System:

2013 Total Budget with transfers	\$3.3M
Projected YE Spending Plan	\$0.5M
Actual 2013 Spending	\$0.5M
Variance to 2013 Projected	\$2.8M
Planned spending deferral	\$2.8M

Project RFP process was completed. RFP responses from three vendors were evaluated. Integrator and software were selected to move forward to a fit gap phase.

i. Dunlop/Tiffin/Miller Intersection Improvements :

2013 Total Budget with transfers	\$1.2M
Projected YE Spending Plan	\$0

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Actual 2013 Spending	\$0
Variance to 2013 Projected	\$0
Planned spending deferral	\$1.2M

This is a multi-year project, initiated by the County of Simcoe for design, property, and utilities. Expenditures were forecast as being incurred after 2013, as the County would invoice the City after property acquisitions and utility relocations are complete.

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**ENVIRONMENTAL MATTERS**

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

**ALTERNATIVES**

49. The following alternatives are available for consideration by General Committee:

**Alternative #1**

General Committee could alter the proposed recommendation by directing staff to allocate the rate surpluses in some other manner.

Although this alternative is at the discretion of Council, it is not consistent with the current Financial Policy Framework which specifies a 70/30 split of any year-end surplus amount between the capital reserve and rate stabilization reserve for each respective fund; so as to work toward achieving the City's sustainability and financial flexibility objectives.

**Alternative #2**

General Committee could alter the proposed recommendation by electing not to establish the "County of Simcoe Capital Reserve" (13-04-0446) and instead direct staff to transfer the portion of the 2013 surplus relating to the County of Simcoe Capital Program to the Tax Capital Reserve.

Although this alternative would be consistent with past practice, it would fail to achieve the stated objectives of creating this reserve (e.g. enhanced transparency).

**Alternative #3**

General Committee could alter the proposed recommendation by directing staff to fund the \$1,991,500 2012 water rebated 70/30 from the water rate capital reserve and water rate stabilization reserve.

Although this alternative would be consistent with the allocation of the 2012 water rate surplus this action would be inconsistent with the general principles in the current Financial Policies Framework. Specifically, rate stabilization reserves are to be utilized to provide rate stability and funding for one time requirements.

**FINANCIAL**

50. The information in the analysis section adequately explains the impact of the recommendations in this report as they relate to the tax, water, wastewater, and parking reserves as well as the compliance of those recommendations with the financial policies set out in the current Financial Policies Framework. No additional financial analysis is required.

**LINKAGE TO 2010-2014 COUNCIL STRATEGIC PLAN**

51. The recommendations in this report are operational and not directly related to Council's Strategic Plan.

APPENDIX A  
Staff Complement Levels as at December 31, 2013

Division/Department	Approved Permanent Staff Complement	Vacancies as at December 31, 2013	Actual Staff Complement as at Dec 31, 2013	Comments
<b>Infrastructure and Growth Management</b>	<b>342</b>	<b>21</b>	<b>321</b>	
General Manager's Office	2	0	2	
Roads, Parks & Fleet	98	3	95	<ul style="list-style-type: none"> <li>• ROWA Tech – Vacant – incumbent temp transfer to Eng Inspector</li> <li>• Stormwater Systems Operations Lead Hand – Vacant – incumbent temp transfer to Foreperson</li> <li>• Traffic Systems Foreperson – Vacant</li> </ul>
Planning	18	1	17	<ul style="list-style-type: none"> <li>• Zoning Administrative Officer – Vacant</li> </ul>
Engineering	59	4	55	<ul style="list-style-type: none"> <li>• Clerk Secretary – Vacant – incumbent temp transferred</li> <li>• Project Technologist – Vacant – incumbent temp transferred</li> <li>• SR Project Engineer – Vacant – incumbent temp promoted</li> <li>• Sr. Dev. Services Technologist – Vacant – incumbent temp promoted</li> </ul>

Division/Department	Approved Permanent Staff Complement	Vacancies as at December 31, 2013	Actual Staff Complement as at Dec 31, 2013	Comments
Environmental Services	123	11	112	<ul style="list-style-type: none"> <li>• Clerks-Secretary – Vacant</li> <li>• Electrical &amp; Maintenance Lead Hand – Vacant</li> <li>• Optimization Analyst – New position</li> <li>• Labourer – Vacant</li> <li>• Sr Environmental Officer – Vacant</li> <li>• Utilities Electrician / Instrument Tech – New position</li> <li>• Water Distribution Operator Class II – Vacant x2</li> <li>• Water Distribution Operator Class IV – New position</li> <li>• Water Supply &amp; Treatment Operator Class IV – Vacant</li> <li>• Utilities Instrument Technician – New position</li> </ul>
Facilities & Transit	34	1	33	<ul style="list-style-type: none"> <li>• Facility Services Technician – Vacant</li> </ul>
Corporate Asset Management	8	1	7	<ul style="list-style-type: none"> <li>• Asset Management Data Analyst – Vacant</li> </ul>
<b>Community and Corporate Services</b>	<b>420</b>	<b>23</b>	<b>397</b>	
General Manager's Office	2	0	2	
Legislative and Court Services	47	4	43	<ul style="list-style-type: none"> <li>• Supervisor – Vital Statistics, Corporate Mail and Print Services – Vacant for Salary Gapping</li> <li>• Court Administration Clerk – Vacant</li> <li>• Information Clerk – Vacant</li> <li>• Secretary – Vacant for Salary Gapping</li> </ul>

Division/Department	Approved Permanent Staff Complement	Vacancies as at December 31, 2013	Actual Staff Complement as at Dec 31, 2013	Comments
Finance	51	5	46	<ul style="list-style-type: none"> <li>• Budget Analyst – <i>Currently Filled</i></li> <li>• Junior Buyer – <i>Vacant</i></li> <li>• Performance Analyst – <i>Vacant – incumbent temp transfer</i></li> <li>• Tax Support Clerk – <i>Currently Filled</i></li> <li>• Water Wastewater Customer Service Representative – <i>Currently Filled</i></li> </ul>
Recreation Services	60	5	55	<ul style="list-style-type: none"> <li>• Facility Operations Co-ordinator – <i>Vacant – incumbent temp transfer</i></li> <li>• Facility Operator 1 – <i>Vacant x2 – incumbent temp transfers</i></li> <li>• Recreation Programmer – <i>Community Programs – LOA</i></li> <li>• Recreation Supervisor – <i>East Bayfield CC – Vacant</i></li> </ul>
Legal	19	1	18	<ul style="list-style-type: none"> <li>• Solicitor – <i>Opinions, Research, Contracts/Agreements – Currently Filled</i></li> </ul>
Building & By-Law Services	62	6	56	<ul style="list-style-type: none"> <li>• Plans Examiner II – <i>LOA</i></li> <li>• Senior Municipal Law Enforcement Officer – <i>Vacant - incumbent temp transfer</i></li> <li>• Supervisor of By-Law Services – <i>Vacant</i></li> <li>• Supervisor of Large / Complex Buildings – <i>Vacant</i></li> <li>• Zoning Enforcement Officer – <i>Vacant</i></li> <li>• Zoning Officer – <i>Vacant - incumbent temp transfer</i></li> </ul>
Barrie Fire and Emergency Services	179	2	177	<ul style="list-style-type: none"> <li>• Mgr. Train., Prevention &amp; Comm. (Deputy Fire Chief) – <i>Vacant</i></li> <li>• Firefighter – <i>1<sup>st</sup> Class – Vacant</i></li> </ul>



Division/Department	Approved Permanent Staff Complement	Vacancies as at December 31, 2013	Actual Staff Complement as at Dec 31, 2013	Comments
Office of the CAO	5	1	4	
Office of the Mayor & CAO	5	1	4	<ul style="list-style-type: none"> <li>Community Emergency Management Coordinator – Vacant</li> </ul>
Access Barrie	10	0	10	
Communications / Customer Service	10	0	10	
Innovate Barrie	46	3	43	
Innovate Barrie Admin	2	1	1	<ul style="list-style-type: none"> <li>Innovation Analyst – Currently filled</li> </ul>
Human Resources	11	1	10	<ul style="list-style-type: none"> <li>Human Resources Assistant – Vacant</li> </ul>
IT	33	1	32	<ul style="list-style-type: none"> <li>Supervisor – Enterprise Applications - Vacant</li> </ul>
Invest Barrie	11	1	10	
Invest Barrie Admin	1	1	0	<ul style="list-style-type: none"> <li>Executive Director – Vacant since reorganization</li> </ul>
Business Development	5	0	5	
Culture	5	0	5	
<b>TOTAL</b>	<b>834</b>	<b>49</b>	<b>785</b>	

**APPENDIX B**  
**Tax-Supported Operating Budget Variance by Department as at December 31, 2013**

	Budget	Actual	Variance
Council & Mayor's Office	807,651	775,736	31,915
Office of Chief Administrative Officer	679,455	628,416	51,039
<b>Community and Corporate Services</b>			
General Manager of Community and Corporate Services	301,554	317,786	(16,232)
Fire	22,368,913	22,038,506	330,407
Finance	3,535,971	3,296,579	239,392
Legislative and Court Services	499,080	219,630	279,450
Legal Services	1,291,647	1,135,061	156,586
Building & By-law Enforcement	934,479	538,106	396,373
Recreation	9,407,915	9,795,819	(387,904)
<b>Infrastructure &amp; Growth Management</b>			
General Manager of Infrastructure and Growth Management	310,674	428,823	(118,149)
Facilities & Transit	8,969,598	9,506,976	(537,378)
Engineering	2,931,399	2,894,066	37,333
Planning	1,431,166	1,298,223	132,943
Environmental Services	7,000,904	6,279,910	720,994
Roads, Parks & Fleet	22,077,264	22,537,924	(460,660)
Corporate Asset Management	562,615	513,119	49,496
<b>Invest Barrie</b>			
Invest Barrie -- Administration	273,837	104,726	169,111

	Budget	Actual	Variance
Business Development	822,837	684,048	138,789
Culture	1,794,858	1,645,321	149,537
<b>Access Barrie</b>			
Access Barrie - Administration	394,257	307,750	86,507
Customer Service	226,898	174,864	52,034
Communications and Strategic Initiatives	749,943	802,473	(52,529)
<b>Innovate Barrie</b>			
Innovate Barrie - Admin	277,767	94,990	182,777
Human Resources	1,586,997	1,570,008	16,989
Information Technology	5,316,503	5,056,300	260,204
<b>Other Expenses</b>			
Financial Expenses & Other General Government	21,747,987	22,103,917	(355,930)
<b>Total Net City Services</b>	<b>116,302,169</b>	<b>114,777,076</b>	<b>1,525,093</b>
Service Partners and Grants	76,364,415	75,946,395	418,020
<b>Total Net Expenditures</b>	<b>192,666,587</b>	<b>190,695,471</b>	<b>1,971,116</b>
Net Taxation for own purposes	(183,623,329)	(183,288,980)	(334,349)
Payments in Lieu of Taxes	(1,651,098)	(1,609,023)	(42,076)
Interest Income	(4,222,000)	(4,188,046)	(33,954)
Corporate Overheads	(2,869,270)	(2,869,270)	0
Sundry Revenue	(300,890)	(337,353)	36,463
<b>Total Revenue</b>	<b>(192,666,587)</b>	<b>(192,292,671)</b>	<b>(373,916)</b>
<b>Total Operating Variance</b>	<b>0</b>	<b>(1,597,200)</b>	<b>1,597,200</b>

