



City of Barrie

70 Collier Street
P.O. Box 400
Barrie, ON L4M 4T5

Minutes - Final Finance and Corporate Services Committee

Tuesday, September 26, 2017

7:00 PM

Council Chamber

For consideration at General Committee on October 16, 2017

The meeting was called to order by the Chair, Councillor, B. Ward at 7:02 p.m. The following were in attendance for the meeting:

- Present:** 4 - Mayor, J. Lehman
Councillor, B. Ward
Councillor, M. McCann
Councillor, S. Trotter
- Absent:** 1 - Councillor, A. Prince

STAFF:

Chief Administrative Officer, M. Prowse
Committee Support Clerk, T. McArthur
Deputy City Clerk, W. Cooke
Director of Corporate Facilities, R. Pews
Director of Engineering, R. Sutton
Director of Environmental Services, J. Thompson
Director of Finance/Treasurer, C. Millar
Director of Internal Audit, S. MacGregor
Senior Manager of Centre for Continuous Improvement, A. Seguin
General Manager of Infrastructure and Growth Management, R. Forward
Internal Auditor, H. Miller
Manager of Corporate Asset Management, K. Oakley
Manager of Environmental Operations, S. Brunet
Senior Manager of Accounting and Revenue (Acting), M. Masliwec.

The Finance and Corporate Services Committee met and reports as follows:

SECTION "A"

OPEN DELEGATION REGARDING REQUESTS TO RETROACTIVELY GRANT CHARITABLE ORGANIZATIONS A TAX REBATE

The following three Charitable Organizations provided an Open Delegation regarding their requests to be granted retroactive charitable tax rebates:

1. Ms. June Harrow from Kidney Clothes advised that Kidney Clothes is a program through The Kidney Foundation of Canada and that it is a Registered Charity. She discussed the history associated with the Kidney Clothes, their staff and the services that they provide. She advised that Kidney Clothes has a tight overhead budget and had recently become aware that the organization was eligible for a charitable tax rebate. Ms. Harrow requested that the City grant Kidney Clothes a retroactive charitable tax rebate for 2015 and 2016.
2. Mr. Richmond Kelly and Mr. Rowley Ramey from the Seasons Centre for Grieving Children provided the history associated with the Seasons Centre for Grieving Children, their staff and the services they provide. Mr. Kelly noted that the Centre does not receive government funding and is supported through fundraising efforts and volunteers. He advised that the organization discovered through a Municipal Property Assessment Corporation (MPAC) notice that 25% of the Centre's property taxes were being assessed commercially and are eligible for a charitable tax rebate. Mr. Kelly requested that the City grant the Seasons Centre for Grieving Children a retroactive charitable tax rebate from 2004 to 2015.

A member of the Committee asked a question and received a response from Mr. Kelly and Mr. Ramey.

3. Ms. Angela Baldwin from the Barrie Film Festival discussed the history associated the Barrie Film Festival, staff and the cultural experience the Festival provides to the community. She advised that the organization recently discovered that the annual submission for the 2015 and 2016 charitable tax rebates was not submitted. Ms. Baldwin discussed financial impacts that the Barrie Film Festival would be experiencing including a rent increase. Ms. Baldwin requested that the Barrie Film Festival be granted a retroactive charitable tax rebate for 2015 and 2016.

Members of the Committee asked questions and received responses from Ms. Baldwin.

Mr. Michael Masliwec, Senior Manager of Accounting and Revenue (Acting) provided information concerning the requests for retroactive charitable tax rebates of Kidney Clothes, Seasons Centre for the Grieving Children and the Barrie Film Festival.

Mr. Masliwec discussed slides concerning the following topics:

- The annual Charitable Tax Rebate requirements;
- The requirements to make applications under the *Municipal Act*, Section 361(3).7; and
- The financial impacts of providing the rebates requested in full and for one year.

Members of the Committee asked several questions and received responses from City staff.

The Finance and Corporate Services Committee met and recommends adoption of the following recommendation(s):

SECTION "B"

REQUESTS TO RETROACTIVELY GRANT CHARITABLE ORGANIZATIONS TAX REBATES

1. That the requests from the following Charitable Organizations to be granted a retroactive charitable tax rebate, be received:
 - a) Kidney Clothes Barrie;
 - b) Seasons Centre for Grieving Children; and
 - c) Barrie Film Festival.
2. That staff in the Finance Department identify the annual exposure associated with providing a one year tax rebate for extenuating circumstances of a Charitable Organization located on commercial and industrial properties and report back to the Finance and Corporate Services Committee.
3. That staff in the Finance Department develop a policy to grant retroactive charitable tax rebates pursuant to Section 361 of the *Municipal Act, 2001* under extenuating circumstances to Charitable Organizations and report back to the Finance and Corporate Services Committee. (File: F00)

This matter was recommended to General Committee for consideration of adoption at its meeting to be held on 10/16/2017.

The Finance and Corporate Services Committee met and reports as follows:

SECTION "C"

OPEN DELEGATION FROM RICHARD ELLIS CONCERNING THE CANCELLATION OF THE EXEMPTION ON IRRIGATION SPRINKLERS

Mr. Richard Ellis provided an Open Delegation concerning the cancellation of the exemption on irrigation sprinklers for multi-residential condominium corporations.

Mr. Ellis discussed the following comments and concerns:

- His past experience associated with the City and multi-residential waste collection;
- A request for reconsideration of the decision to cancel the exemption on irrigation sprinklers for multi-residential condominium corporations;
- The installation of exemption meters on irrigation sprinkler for the purpose of measuring water that does not enter the City's Waste Water System;
- The financial impacts associated with the City canceling the exemption; and
- That he felt it was unfair to cancel the exemption to multi-residential buildings.

Ms. Sandra Brunet, Manager of Environmental Operations provided information regarding the passing of By-law 2011-104, concerning Water and Wastewater Billing and Collection. She noted that the exemption for irrigation purposes was phased out over a five year period for multi-residential units and is alignment with the current Provincial requirements and the Water Efficiency Master Plan.

Mayor Lehman read a copy of correspondence dated November 3, 2016 that was in response to correspondence received from Mr. Ellis detailing the decision to cancel the exemption for irrigation sprinklers.

Members of the Committee asked a number of questions and received responses from City staff and Mr. Ellis.

**PRESENTATION CONCERNING THE 2ND AND 3RD QUARTERS
INTERNAL AUDIT STATUS UPDATE**

Ms. Sarah MacGregor, Director of Internal Audit provided a presentation concerning the 2nd and 3rd Quarter Internal Audit Status Update.

Ms. MacGregor discussed slides concerning the following topics:

- The Internal Audit activities for the 2nd and 3rd Quarter;
- The scope of the audit conducted with the Stores Facilities located at the Operations Centre and the Surface Water Treatment Plant;
- The recommendations associated with the Stores Audit;
- The scope, results and recommendations associated with cash handling in Service Barrie;
- The framework of the updated Code of Conduct for City employees; and
- The introduction of Fraud and Wrongdoing Program.

Members of the Committee asked a number of questions and received responses from City staff.

**PRESENTATION CONCERNING THE INFRASTRUCTURE GAP
REPORTING OPTIONS**

Ms. Kelly Oakley, Manager of Corporate Asset Management provided a presentation concerning Infrastructure Gap Reporting.

Ms. Oakley discussed slides concerning the following topics:

- The request for information associated with options to provide a dynamic reporting of the City's current infrastructure funding gap;
- What is an infrastructure gap;
- Asset management best practices;
- Graphs illustrating the tax supported annual infrastructure gap;
- The dedicated infrastructure renewal of funds, including the projected annual replacement and renewal of existing and future assets; and
- A list associated with asset management moving forward.

Members of the Committee asked a number of questions and received responses from City staff.

REPORT OF THE TOWN AND GOWN COMMITTEE DATED MAY 23, 2017

The Report of the Town and Gown Committee dated May 23, 2017 was received. (File: C05)

REPORT OF THE ACCESSIBILITY ADVISORY COMMITTEE DATED MAY 25, 2017

The Report of the Accessibility Advisory Committee dated May 25, 2017 was received. (File: C05)

REPORT OF THE INTERNATIONAL RELATIONS COMMITTEE DATED JUNE 20, 2017

The Report of the International Relations Committee dated June 20, 2017 was received. (File: C05)

REPORT OF THE ACCESSIBILITY ADVISORY COMMITTEE DATED JUNE 22, 2017

The Report of the Accessibility Advisory Committee dated June 22, 2017 was received. (File: C05)

REPORT OF THE INTERNATIONAL RELATIONS COMMITTEE DATED SEPTEMBER 19, 2017

The Report of the International Relations Committee dated September 19, 2017 was received. (File: C05)

The Finance and Corporate Services Committee met and recommends adoption of the following recommendation(s):

SECTION "D"

MEMORIAL SQUARE/MERIDIAN PLACE RE-DESIGN PLANS

That the following recommendation be formally referred to the Corporate Facilities Department for their records:

“That the Accessibility Advisory Committee endorse the Meridian Square/Meridian Place re-design plans as presented to the Committee on May 25, 2017 on the basis of accessibility.”

This matter was recommended to General Committee for consideration of adoption at its meeting to be held on 10/16/2017.

2ND AND 3RD QUARTER INTERNAL AUDIT STATUS REPORT

That the 2nd and 3rd Quarter Internal Audit Status Report be received as information.

This matter was recommended to General Committee for consideration of adoption at its meeting to be held on 10/16/2017.

INFRASTRUCTURE GAP REPORTING OPTIONS

That the Infrastructure Gap Reporting Options Report be received as information.

This matter was recommended to General Committee for consideration of adoption at its meeting to be held on 10/16/2017.

The meeting adjourned at 9:27 p.m.

CHAIRMAN