



TO: GENERAL COMMITTEE

SUBJECT: 2021 BUDGET AND BUSINESS PLAN YEAR-END REPORT

WARD: ALL

PREPARED BY AND KEY CONTACT: J. KUEHL, MANAGER OF BUSINESS PLANNING AND BUDGET
C. GILLESPIE, SENIOR MANAGER OF CORPORATE FINANCE AND INVESTMENT
C. MILLAR, DIRECTOR OF FINANCE AND TREASURER

SUBMITTED BY: M. PROWSE, CHIEF ADMINISTRATIVE OFFICER
D. MCALPINE, GENERAL MANAGER OF COMMUNITY AND CORPORATE SERVICES
B. ARANIYASUNDARAN, GENERAL MANAGER OF INFRASTRUCTURE AND GROWTH MANAGEMENT
R. JAMES-REID, EXECUTIVE DIRECTOR – ACCESS BARRIE
I. PETERS, DIRECTOR OF LEGAL SERVICES
C. MILLAR, DIRECTOR OF FINANCE AND TREASURER

CHIEF ADMINISTRATIVE OFFICER APPROVAL: M. PROWSE, CHIEF ADMINISTRATIVE OFFICER

RECOMMENDED MOTION

1. That Staff Report EMT001-22 concerning the 2021 Budget and Business Plan Year-End Report be received.

Safe Restart

2. That \$1,406,509 of Safe Restart Funding (Municipal Operations) be used in 2021 in addition to the budgeted \$1,322,000 of Safe Restart Funding to offset COVID-19 pressures related to expenses and lost revenues associated with Tax Rate supported services.
3. That \$1,044,533 of Safe Restart Funding (Municipal Operations) be used in 2021 to offset COVID-19 pressures related to expenses and lost revenues associated with Parking Services.
4. That \$270,010 of Safe Restart Funding (Municipal Operations) be used in 2021 to offset COVID-19 pressures related to lost revenue in Wastewater Services as a result of freezing the rates at 2020 levels.
5. That \$1,958,872 of Safe Restart Funding (Transit) be used in 2021 to offset COVID-19 pressures related to expenses and lost revenues associated with Transit services, and that the equivalent draw from the Provincial Gas Tax Reserve be eliminated in 2021 in order to support the reserve balance for ongoing Transit pressures in 2022.

Reserve Transfers

6. That after the tax related Safe Restart funding allocations, and the following list of adjustments, the remaining Tax Rate surplus of \$579,862 be allocated 70% to the Tax Capital Reserve and 30% to the Tax Rate Stabilization Reserve in accordance with the City's Financial Policies:
 - a) \$1,886,627 be transferred to the County of Simcoe Capital Reserve to support future capital requirements;
 - b) \$800,000 be transferred to the WSIB Reserve to fund anticipated 2022 expenses;
 - c) \$356,379 be transferred to the Fleet Management Reserve related to capital gains on sale of fleet vehicles;
 - d) \$350,000 be transferred to the Tax Capital Reserve for leasehold improvements of the Holly Library;
 - e) \$225,000 be transferred to the Tourism Reserve to offset diminished revenue throughout 2021;
 - f) \$400,000 be transferred from the DC Discounts Reserve to offset impact of DC Discounts; and
 - g) \$150,000 be transferred from the Legal Reserve to cover increased expenses for summary judgement hearing preparation.
7. That the Water Rate surplus of \$1,153,401 be allocated 70% to the Water Capital Reserve and 30% to the Water Rate Stabilization Reserve in accordance with the City's Financial Policies.
8. That after the wastewater related Safe Restart funding allocations, the Wastewater Rate surplus of \$732,017 be allocated 70% to the Wastewater Capital Reserve and 30% to the Wastewater Rate Stabilization Reserve in accordance with the City's Financial Policies.
9. That after the parking related Safe Restart funding allocations, the Parking Rate surplus of \$887,504 be allocated to the Parking Capital Reserve.
10. That a new capital project be created for Holly Library Leasehold Improvements with a budget of \$350,000 funded from the Tax Capital Reserve.

Other

11. That pursuant to Ontario Reg. 653/05 and the City's Capital Financing and Debt Management Policy, Staff Report EMT002-21 serve as the method for disclosing outstanding financing leases.
12. That \$2,921,754 in discretionary Development Charge discounts and exemptions granted during the year be recovered from the related rates as follows:
 - a) \$2,033,239 from the 2021 year-end Tax supported operating results;
 - b) \$301,489 from the 2021 year-end Water Rate operating results; and
 - c) \$587,026 from the 2021 year-end Wastewater Rate operating results.

PURPOSE & BACKGROUND

Report Overview

13. Excluding the allocation of the Safe Restart Funding, this report describes the 2021 year-end financial results that includes a Tax Rate supported operating surplus of \$2.2 million, Parking Rate operating deficit of \$157 thousand, Water Rate operating surplus of \$1.2 million and Wastewater Rate operating surplus of \$462 thousand.
14. The report describes how \$2.7 million of Safe Restart Funding (Municipal Operations) provided by the Province of Ontario is proposed to be used to offset COVID-19 pressures. These pressures included lost revenues for enforcement services, parking fees, wastewater fees, interest and penalty revenues, and Municipal Accommodation Tax revenues among other revenue reductions and increased expenditures.
15. The report also describes how \$2.0 million of the Transit Safe Restart funding from the Province of Ontario was utilized to address lost revenues and incurred expenses related to COVID-19.
16. The City's Financial Policies Framework requires the Director of Finance to issue quarterly memos and a year-end staff report on finances that compare year-to-date actual results to budget and the previous year. This report reflects activity for the 12 months ended December 31, 2021.
17. Also included in this report is an overview of the financial status of the City at the end of 2021.
18. The recommendations in this report are reflective of the policies and principles documented in the current Financial Policies Framework.

ANALYSIS

SAFE RESTART AND COVID-19 CORPORATE IMPACTS

19. The pandemic continued to affect many aspects of the City's operations in 2021. Barrie Transit and the Recreation and Culture Department were impacted significantly by public health measures resulting in lower revenues. However, these revenue shortfalls were able to be offset by lower staffing levels and reduced contract costs. There were also additional expenses such as Legal costs for the court injunction to prevent anti-lockdown protests on City property, as well as additional Policing costs. Some of the other more significant COVID-19 related impacts in 2021 included:
 - a) \$1.4 million of lost interest and penalties on property tax
 - b) \$1.0 million of lost parking revenue based on pre-pandemic trends
 - c) \$529 thousand in additional policing costs
 - d) \$278 thousand in lost enforcement fees
 - e) \$270 thousand less wastewater revenue due to freezing rates at 2020 level
 - f) \$225 thousand in lost municipal accommodation tax revenue
20. The following table shows a summary of the proposed use of Safe Restart funding. It is recommended that \$2,721,052 of the General Safe Restart funding be used in 2021 to offset some of the impacts mentioned in paragraph 19. Council has already approved the use of \$2.4 million to offset the 2022 tax levy increase requirement in the 2022 Business Plan staff report which will account for the remainder of the Safe Restart funding available for General Municipal Operations. It is also recommended that \$1,958,872 of the Transit Safe Restart funding be used in 2021 in

place of Provincial Gas Tax (PGT) funds. Doing so will allow increased flexibility in addressing the lingering effects of the pandemic in 2022 and future years.

	General (\$)	Transit (\$)	Total (\$)
Total Safe Restart Funding Available	5,121,052	2,895,549	8,016,601
Recommended to be used in 2021	(2,721,052)	(1,958,872)	(4,679,924)
Approved in 2022 Budget	(2,400,000)	0	(2,400,000)
Remaining to be used	0	936,677	936,677

21. The Safe Restart funding agreements with the Province stipulate that the funds are to be used to offset COVID-19 operating costs and pressures. It is recommended that \$4.7 million be applied to the following rates in 2021 to offset COVID-19 related costs and lost revenue:
- a) \$2.0 million for Transit specific Safe Restart funding (Tax Rate);
 - b) \$1.3 million for other Tax Rate operations;
 - c) \$270 thousand for Wastewater Rate operations; and
 - d) \$1.0 million for Parking Rate operations.

SUMMARY OF OPERATING RESULTS – TAX

22. Excluding the additional funds received by the City under the Safe Restart agreement, the 2021 year-end result was a \$2.2 million surplus. Development Charge (DC) discounts and exemptions granted throughout the year totalled a little under \$3 million in 2021, with \$2.0 million related to 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 an operational Tax Rate surplus of \$4.3 million.
23. The City’s revenues were \$4.1 million lower than budget, however, the lost revenues were offset by cost reductions of \$8.3 million. The following table summarizes the financial variances between planned and actual results by division for tax rate-based operations. Appendix “A” includes a breakdown of the tax rate-based variances by department.

	2020 Actual (\$)	2021			
		Budget (\$)	Actual (\$)	Variance (\$)	Variance (%)
Access Barrie	26,229,231	24,636,850	23,785,730	851,120	3.5%
CAO & Mayor’s Office	5,329,046	6,582,032	6,564,421	17,611	0.3%
Community & Corporate Services	44,756,999	47,137,862	46,847,896	289,966	0.6%
Council & Committees	777,574	829,322	749,267	80,053	9.7%
Corporate Expenses	56,529,783	53,637,198	53,075,292	561,906	1.0%
Infrastructure & Growth Management	40,194,526	46,150,050	41,505,474	4,644,576	10.1%
Service Partners & Grants	85,178,390	90,129,641	88,243,015	1,886,627	2.1%

	2020 Actual (\$)	2021			
		Budget (\$)	Actual (\$)	Variance (\$)	Variance (%)
Total Net Expenditures	258,995,549	269,102,955	260,771,095	8,331,858	3.1%
Corporate Revenues	(260,353,989)	(269,102,953)	(265,045,701)	(4,057,253)	1.5%
Unadjusted: Tax Rate (Surplus)/Deficit	(1,358,440)		(4,274,604)		
Funding of Development Charge Discounts	2,117,527		2,033,239		
Adjusted: Tax Rate (Surplus)/Deficit	759,087		(2,241,363)		

24. Key contributors (positive variances) to the Corporation's general tax rate surplus as of December 31st include the following:
- Staffing Reductions and Salary Gapping \$4.3M (detail below);
 - Service Partners \$1.9M (detail below);
 - Utilities \$995K (detail below);
 - Development Services – Engineering, Subdivision & Condo Fees \$1.8M (see Appendix B);
 - Transit – Contracted Services \$1.5M (see Appendix B);
 - Corporate Revenues – Investments \$970K (see Appendix B);
25. Key offsetting contributors (negative variances) to the Corporation's tax rate general surplus include the following:
- Taxation – ARB Decisions \$3.9M (see Appendix B);
 - Recreation – Fees, partially offset by Materials and Services \$2.6M (see Appendix B);
 - Corporate Revenues – Interest & Penalties \$1.4M (see Appendix B);
 - Court Services – Fines, partially offset by Services and External Transfers \$1.0M (see Appendix B);
 - Enforcement Services – Fines & Licenses \$669K (see Appendix B);

Staffing Reductions and Salary Gapping

26. The salary gapping provision approved by Council in the 2021 Business Plan is \$1.3 million. This amount includes both permanent staff and casual/part-time salary costs. The City typically implements a variety of techniques to achieve salary gapping targets, including delaying rehires when viable, managing overtime costs, and reducing the number of paid weeks for summer students. In 2021, because of the ongoing global pandemic, many facilities were shut down and various revenue generating activities continued to be put on hold. As a result, the City maintained lower staffing levels established in 2020 for some departments, which resulted in significant reductions to payroll costs across the City compared to pre-pandemic levels.
27. At year-end the City realized \$5.6 million in staff reductions and salary gapping. When compared to the annual budget of \$1.3 million the result is a favourable variance of \$4.3 million. The majority of this variance relates to delaying rehires due to reduced revenue generating activity as a result of public health measures. The City continues to see higher than normal vacancies and turnover in the first quarter of 2022. Continued vacancies and turnover will have a negative impact on staff's abilities to support growth, address capital and operating needs and implement Council Priorities.

28. Some of the significant drivers of the \$5.6 million salary gapping were as follows:

- a) Recreation & Culture - \$2.4M
- b) Operations - \$875K
- c) Legislative & Court Services - \$817K
- d) IT - \$360K
- e) Finance - \$304K

Service Partners

29. The Service Partners surplus of \$1.9 million was largely driven by the County of Simcoe. Ontario Works (\$690K), Children & Community Services (\$304K), Long Term Care (\$575K), Social Housing (\$387K) and Paramedic Services (\$138K) are the major contributors to the positive variance.

30. The Barrie Library grant was underbudget by \$350 thousand at year end. Due to the Holly Library Branch being delayed until 2022, a portion of the Holly related funding was not transferred as per Council motion 21-G-006. There is capital work of \$350 thousand required to prepare the leased facility for operations, and the recommended motions in this report include transferring the \$350 thousand surplus to the Tax Capital Reserve in order to fund the capital work.

Utilities

31. The favourable variance of \$996K is primarily due to the impact of shuttering facilities as part of the pandemic response, particularly the recreation buildings. Additionally, government intervention of electricity rates produced a favourable variance of 6% compared to the rates used when preparing the 2021 budget.

RESERVE TRANSFERS

County of Simcoe Capital Reserve

32. The County of Simcoe Capital Reserve funds capital projects related to Long Term Care, Paramedic Services, and Social Housing delivered by the County of Simcoe as part of the Municipal Services Agreement. This reserve is under pressure as contributions to the reserve have not been sufficient to fund the projects contained in the County's Long Range Financial Plan related to these shared services. At the end of 2021, the reserve has a deficit balance of \$2.9 million. It is recommended that the operating surplus of \$1.9 million related to the Service Partners be transferred to the County of Simcoe Capital Reserve to partially offset the current deficit.

WSIB Reserve

33. WSIB expenses have increased in recent years due to legislation surrounding first responders. The WSIB Reserve has a deficit balance of \$96 thousand at year-end. It is recommended that \$800 thousand be transferred to this reserve out of the available operating surplus. This, along with the approved \$500 thousand transfer to the reserve as part of the 2022 budget will provide an adequate reserve level to accommodate WSIB expenses for 2022. Based on Actuary analysis related to the draft 2021 Financial Statements, the annual WSIB costs are estimated at \$1.3 million a year.



Fleet Management Reserve

34. As part of the City's Fleet Financing strategy, there were a significant number of vehicles purchased and delivered in late 2020 and throughout 2021 to replace aging vehicles. This resulted in a number of fleet disposals in 2021. Consistent with the City's Fleet Financing strategy, it is recommended that the \$356 thousand related to the sale of these vehicles be transferred to the Fleet Management Reserve.

Tourism Reserve

35. Public health measures in 2021 have limited tourism and the corresponding amount of Municipal Accommodation Tax revenue. In order to offset the losses and ensure the Tourism Reserve has an adequate balance to fund future initiatives it is recommended that \$225 thousand of the year end surplus be transferred to the Tourism Reserve.

Legal Reserve

36. Legal expenses in 2021 exceeded budget due to extensive work undertaken in preparation for the CGI summary judgement hearing. Legal expenses fluctuate based on the progress of litigation and number of matters before the courts which is why the Legal Reserve was established. It is recommended that \$150 thousand be drawn from the Legal Reserve to offset the additional expenses.

SUMMARY OF OPERATING RESULTS – WATER

37. The 2021 year-end result for the Water Rate was a \$1.2 million surplus. Development Charge (DC) discounts and exemptions granted throughout the year related to the Water Rate totalled \$301 thousand. These discounts need to be reimbursed to the DC Reserves in accordance with legislation. Prior to adjusting for the discounts, the City had an operational Water Rate surplus of \$1.5 million.

	2021			
	Budget (\$)	Actual (\$)	Variance (\$)	%
Salaries and Benefits	8,194,173	7,618,582	575,591	7.0%
Operating Expenses	5,664,160	6,047,536	-383,376	-6.8%
Transfers to Reserves	7,220,184	7,220,184	0	0.0%
Corporate Support	8,064,058	7,760,752	303,306	3.8%
Total Net Expenditures	29,142,575	28,647,054	495,521	1.7%
Revenues	-29,142,575	-30,101,944	959,369	-3.3%
Unadjusted: Surplus	0	-1,454,890		
Funding of DC Discounts		301,489		
Adjusted: Surplus		-1,153,401		



- 38. Operating expenses were over budget partially due to higher vehicle rentals, insurance premiums, and several larger equipment replacements required at the Surface Water Treatment Plant.
- 39. Corporate support is based on actual work and staff time in support of Water Operations from various departments was under budget for 2021.
- 40. Water rate revenue was \$959 thousand above plan. With residential development proceeding in the secondary plan lands, water meter capital contribution charges came in \$500 thousand over budget. Total water consumption was 2% above 2020 levels and water billings were 2.5% higher.
- 41. Council approved a low-income rebate program that was implemented in September of 2021. At year end there were a total of 123 approved applicants with rebates totaling \$2.8 thousand.

SUMMARY OF OPERATING RESULTS – WASTEWATER

- 42. Excluding the funds received by the City under the Safe Restart agreement, the 2021 year-end result for the Wastewater Rate was a \$462 thousand surplus. Development Charge (DC) discounts and exemptions granted throughout the year related to the Wastewater Rate totalled \$587 thousand. These discounts need to be reimbursed to the DC Reserves in accordance with legislation. Prior to adjusting for the discounts, the City had an operational Wastewater Rate surplus of \$1.0 million.

	2021			
	Budget (\$)	Actual (\$)	Variance (\$)	%
Salaries and Benefits	4,682,560	4,568,528	114,032	2.4%
Operating Expenses	8,584,145	8,459,341	124,804	1.5%
Transfers to Reserves	16,523,322	16,523,322	0	0.0%
Corporate Support	7,335,974	7,006,967	329,007	4.5%
Total Net Expenditures	37,126,001	36,558,158	567,843	1.5%
Revenues	-37,125,995	-37,607,191	481,196	-1.3%
Unadjusted: Surplus	0	-1,049,033		
Funding of DC Discounts		587,026		
Adjusted: Surplus		-462,007		

- 43. Operating expenses for wastewater were \$125 thousand under budget on lower spending in contracted services. The Wastewater Collection team moved to Wastewater Operations in 2020 and the branch has been able to utilize the team resulting in a reduced need to contract out certain services to outside contractors. This was offset by higher rental costs for vehicles and equipment for the Wastewater Collection team.
- 44. Corporate support is based on actual work and staff time in support of Wastewater Operations from various departments and came in under budget for 2021.

- 45. Wastewater rate revenue is \$482 thousand above plan due to higher usage (up 1.2%) and increased sewer use billings (up 3.2%) year over year.
- 46. One of the measures Council approved as part of the 2021 Business Plan staff report was to freeze Wastewater rates at 2020 levels to provide economic relief to residents during the COVID-19 pandemic. It is recommended that \$270 thousand of Safe Restart Funding be used to offset lost revenue related to the rate freeze.
- 47. Council approved a low-income rebate program that was implemented in September of 2021. At year end there were a total of 123 approved applicants with rebates totaling \$3.6 thousand.

SUMMARY OF OPERATING RESULTS – PARKING

- 48. Excluding the funds received by the City under the Safe Restart agreement, the 2021 year-end result for the Parking Rate was a \$157 thousand deficit.

	2021			
	Budget (\$)	Actual (\$)	Variance (\$)	%
Salaries and Benefits	431,409	431,844	-435	-0.1%
Operating Expenses	412,375	336,872	75,503	18.3%
Transfers to/(from) Reserves	-625,288	-639,193	13,905	-2.2%
Corporate Support	1,765,244	1,773,058	-7,814	-0.4%
Total Net Expenditures	1,983,740	1,902,581	81,159	4.1%
Revenues	-1,983,740	-1,745,551	-238,189	12.0%
Deficit	0	157,030		

- 49. Reduced revenue was a result of the COVID-19 pandemic. The revenue shortfall is mainly attributed to a decline in parking pass sales with reduced activity in the downtown stemming from the ongoing impacts of the pandemic with more employees working from home, provincial restrictions on social gatherings, and reduced enforcement.
- 50. Staff prepared the 2021 budget with the expectation of low parking revenue due to the ongoing pandemic restrictions in 2021 which is why the reported deficit is small. However, the changes made to the waterfront rates as well as trending of other parking revenues prior to the pandemic would have resulted in much higher revenues in a normal year that would support the Parking Reserve and the sustainability of the rate. It is recommended that \$1.0 million of Safe Restart funding be used to offset lost revenue to the Parking Rate that has resulted from the pandemic.

OTHER – FINANCING LEASES

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

52. The capital financing and debt management policy adopted by Council in March 2018, in accordance with Ontario Regulation 653/05, requires the Treasurer to disclose to Council any outstanding financing leases subsisting in the fiscal year and provide the following details:
- a) Estimates of the proportion of financing leases to the Corporation's total long-term debt.
 - b) A statement that in his or her opinion all financing leases were made in accordance with this Policy.
 - c) Any other information that, in the Treasurers opinion, should be recorded.
53. The following table summarizes the list of outstanding financing leases and the proportion related to long term debt as of December 31, 2021:

Outstanding Financial Leases - Dec 31, 2021	Amount (\$)
Equipment	65,106
Water Operations	1,495,080
Building and Facilities	6,972,170
Total Outstanding Financial Leases (TOFL)	8,532,356
Total Long-Term Debt (LTD)	331,373,557
TOFL to LTD ratio	2.57%

54. In the opinion of the Treasurer, all lease financing agreements entered into by the City, since the adoption by Council of the capital financing and debt management policy, were in accordance with said policy.

OTHER – DEVELOPMENT CHARGE (DC) DISCOUNTS

55. In 2021 DC discounts in the amount of \$2,921,754 were granted. The current City-Wide DC By-law 2019-055 includes 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.
56. Section 5(6)3. of the DC Act states: "If the development charge by-law will exempt a type of development, phase in a development charge, or otherwise provide for a type of development to have a lower development charge than is allowed, the rules for determining development charges may not provide for any resulting shortfall to be made up through higher development charges for other development." This means that in the case of discretionary discounts, the DC reserves must be replenished by an alternate funding source. It is recommended that the discounts be funded \$2,033,239 by the Tax Rate, \$301,489 by the Water Rate, and \$587,026 by the Wastewater Rate, with the balance of \$400,000 from the DC Discounts Reserve being used to partially offset the Tax Rate related impacts.

LONG-TERM FINANCIAL STRATEGY

57. The following section provides an overview of the City's financial sustainability. This considers Debt, Reserves and Capital spending that the City has envisioned for the next ten years

CAPITAL PLAN

- 58. The Capital Plan presented in Appendix “C” is a high-level summary of activity as of December 31, 2021. The total capital budget for 2021 was \$351.1 million, including carryover from prior years and new projects. The capital plan before carry-overs was just over \$105 million. The projected year-end spending forecast done in the spring was \$140.1 million. Actual spending was \$108.2 million for the year which represents 31% of the total capital budget for 2021, and 77% of the spring spending forecast.
- 59. In November 2021 the Long-Range Financial Plan was presented to Council. One of the risks that was highlighted was that the City may exceed its internal Annual Repayment Limit (ARL) of 20% (the Provincial ARL is 25%). As a result, when the 10-year Capital Plan that was originally put forward Council sought to lower the \$2.2 billion presented to a level that would allow the City to continue to grow and provide services, but also keep the City within its ARL.
- 60. The final approved 10-year capital plan budget for 2022-2031 was \$2.0 billion. This was around \$44 million lower than what was approved in the 2021 budget.
- 61. Growth makes up roughly 45% of the 2022 10-year plan, which is in line with what was seen for the 10-year plan approved in 2021.





RESERVES

Capital, Development Charges and other Reserves

62. Reserves are a very important element of any long-term financial strategy. They fund capital asset spending and help to smooth tax levy and user rate requirements as well as provide financial flexibility in the event of unanticipated expenditures or a drop in revenue. In addition, because reserves consist of both cash and cash equivalent assets, they promote investor confidence and help to preserve the City's credit rating.
63. The December 31, 2021 capital, DC, and other reserve balances affected by the recommendations in this report are as follows:

	Balance at Dec. 31, 2021 (\$)	Commitments (\$)	Recommended Motion (\$)	Non-Committed Balance at Dec. 31, 2021 (\$)
Tax Capital Reserve	60,567,341	(63,970,931)	755,903	(2,647,687)
Wastewater Rate Capital Reserve	69,452,890	(16,350,193)	512,412	53,615,109
Water Rate Capital Reserve	18,879,991	(14,224,100)	807,381	5,463,272
Parking Reserve	(1,114,717)	(960,138)	887,504	(1,187,351)
DC Reserves	17,882,298	(62,019,039)	2,921,754	(41,214,987)
DC Discounts Reserve	400,000	-	(400,000)	-
County of Simcoe Reserve	(2,901,971)	-	1,886,627	(1,015,344)
WSIB Reserve	(96,213)	-	800,000	703,787
Tourism Reserve	605,536	(50,482)	225,000	780,054
Legal Reserve	519,536	-	(150,000)	369,536
Fleet Management Reserve	8,704,587	(6,490,458)	356,379	2,570,508

* Capital Commitments are based on approved capital spending for the current and prior years as at year-end. Future year approved capital spending is not included, and the reserve balance does not include potential future contributions to the reserve.

64. The City's Financial Policy Framework targets a minimum threshold cash balance in the Tax Capital Reserve equivalent to one year's worth of the 5-year average of the non-growth tax-supported capital expenditure requirements which is currently estimated at \$27 million. This ensures that one year of tax-based funding is available in reserves to maintain liquidity. Currently, based on the level of commitments, the Tax Capital Reserve is not only short of target, but has no uncommitted funds available.
65. Included as part of the "recommended motion" column of the table above, are contributions to reserves resulting from the allocation of year-end surpluses after the various adjustments recommended in this report. The allocations are as prescribed by the City's Financial Policies (70% for capital reserves). The amounts are as follows:
- a) \$405,903 to the Tax Capital Reserve;
 - b) \$512,412 to the Wastewater Capital Reserve; and
 - c) \$807,381 to the Water Capital Reserve.



66. The following table summarizes activities within the City's Development Charge Reserves for 2021 compared to budget. Development charge net revenues for 2021 were higher than planned by \$56.3 million helping to offset a \$37.8M revenue shortfall in 2020. This positive variance was largely a result of greater development in the Salem/Hewitt's secondary plan areas than was anticipated. Expenditures were significantly lower than budget, however the budget number includes \$116.8 million of carry forward commitments from previous years; only \$42.5 million is specific to 2021.

	2021 Budget*	2021 Actual**	Variance
Opening Balance, January 1 (Deficit)	(\$31,129,919)	(\$35,913,364)	(\$4,783,445)
DC Revenues	\$50,020,000	\$106,267,596	\$56,247,596
Expenditures	(\$148,359,621)	(\$49,550,180)	\$98,809,441
Closing Balance, December 31, (Deficit)	(\$129,469,540)	\$20,804,052	\$150,273,592

* 2021 Budget Expenditures line includes \$116.8M carry forward commitments from previous years.

** 2021 Actual DC Revenues includes \$7M of deferred DC and \$2.9M of DC Discounts internally funded.

67. On a consolidated basis, the City's Financial Policy Framework targets a positive balance for Development Charge Reserves. At year end December 31, 2021 after the recommended motion in this report, the City's Development Charge Reserves are in a positive position of \$20,804,052. However, the City's Development Charge Reserves have additional funding commitments of \$93.4 million at year-end, before considering commitments for 2022 and future years. Development charge commitments include City led projects and projects in the Salem and Hewitt's Secondary Plan Area that are being led by developers and financed through Development Charge Credits.

Rate Stabilization Reserves

68. The December 31, 2021 Rate Stabilization Reserve balances affected by the recommendations in this report are as follows:

	Balance at Dec. 31, 2021 (\$)	Commitments (\$)	Recommended Motion (\$)	Non-Committed Balance at Dec. 31, 2021 (\$)	2021 Minimum Target Balance (\$)
Tax Rate Stabilization Reserve	4,022,757	(403,831)	173,959	3,792,885	31,826,898
Wastewater Rate Stabilization Reserve	2,763,021	-	219,605	2,982,626	3,654,254
Water Rate Stabilization Reserve	3,100,218	(27,803)	346,020	3,418,435	2,851,953

* 2021 Minimum Expected Balance as per the Financial Policies Framework

69. Stabilization reserves are maintained in order to fund unexpected one-time, non-recurring expenditures, and to address any potential deficits. As per the Financial Policies Framework, the target range is 10% to 15% of total own source revenues for Stabilization Reserves. These reserves provide Council with the flexibility to stabilize the impact of economic volatility on City programs. In the absence of healthy stabilization reserve balances, the tax levy and user rates feel the impact of unforeseen events, one-time expenditures and revenue shortfalls. The non-committed balance at December 31, 2021 shows that reserve balances currently fall well short of their minimum expected level with the exception of the Water Rate Stabilization Reserve.

70. Included as part of the “Recommended Motion” column of the table above are contributions to or draws from reserves after the various adjustments recommended in this report. These contributions or draws come from the allocation of year-end surpluses, or the funding of year-end deficits. The allocations for surpluses are as prescribed by the City’s Financial Policies (30% for rate stabilization reserves). The amounts are as follows:

- a) \$173,959 to the Tax Rate Stabilization Reserve;
- b) \$219,605 to the Wastewater Rate Stabilization Reserve; and
- c) \$346,020 to the Water Rate Stabilization Reserve.

DEBT

71. Debt is a financing tool that permits the City to provide necessary infrastructure to support growth in advance of growth occurring.

72. Approximately 73% of the City’s outstanding debt is for growth-related infrastructure. This is expected to increase to 83% over the next 5 years. This debt is expected to be paid by development charges, costs which are paid on new developments that are built in the City. At the same time, the Tax-related debt is anticipated to fall from 21% of total debt to 15% over the same period. The financing costs of tax levy debt is paid through the tax rate.

73. The City has maintained its AA credit rating with S&P, supported by:

- A growing and diversified economy
- Strong financial management
- Healthy liquidity
- Expectation that Barrie will continue to generate strong operating balances

74. Whilst the City’s debt is expected to peak in 2025 at around \$450 million, the financing charges are within the internal limits that the City has in place. This limit of 20% is more stringent than what is mandated to the City by the Province.

ENVIRONMENTAL AND CLIMATE CHANGE IMPACT MATTERS

75. There are no environmental or climate change impact matters directly related to the recommendation.

ALTERNATIVES

76. The following alternatives are available for consideration by General Committee.

Alternative #1

General Committee could alter the proposed recommendation in paragraph 6 by directing staff to allocate the adjusted surplus in some other manner.

This is not recommended for the following reasons:

- a) The selected transfers to reserves are being made due to inadequate balances based on future requirements (i.e. WSIB Reserve, County of Simcoe (CoS) Reserve), or the funds being transferred to/from the reserve are directly related to operating results (i.e. Legal Reserve

funding Legal Expenses, Fleet disposals funding the Fleet Reserve, CoS surplus to CoS Reserve etc.).

- b) The current Financial Policies Framework specifies that year-end surpluses will be split 70/30 between capital reserves and rate stabilization reserves. In the 2022 budget, Council reduced the Dedicated Infrastructure Renewal Capital Contribution which reduced funds available in the Capital reserve to fund the City's Capital Plan. Allocating 70% of the adjusted surplus to the Tax Capital reserve will help to replace a portion of the lost contributions to this reserve.

FINANCIAL

- 77. The information in the analysis section 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.

LINKAGE TO 2018-2022 STRATEGIC PLAN

- 78. The recommendation in this report is operational and is not specifically related to the goals identified in the 2018-2022 Strategic Plan.



APPENDIX A

Tax Supported Operating Budget Variance by Department as of December 31st, 2021

	Budget (\$)	Actual (\$)	Variance (\$)	Variance (%)
Access Barrie	24,636,850	23,785,730	851,120	3.5%
Access Barrie Admin	345,195	325,109	20,086	5.8%
Customer Service	1,235,918	1,183,938	51,980	4.2%
Information Technology	8,443,333	7,371,572	1,071,761	12.7%
Marketing & Communication	1,039,669	1,260,330	(220,660)	(21.2%)
Transit & Parking Strategy	13,572,735	13,644,781	(72,046)	(0.5%)
CAO & Mayor's Office	6,582,033	6,564,421	17,612	0.3%
Human Resources	3,344,665	3,337,222	7,444	0.2%
Internal Audit	369,308	368,036	1,272	0.3%
Legal Services Department	1,882,078	2,034,355	(152,277)	(8.1%)
Office of the CAO	681,504	566,708	114,796	16.8%
Office of the Mayor	304,477	258,100	46,376	15.2%
Community & Corporate Services	47,137,863	46,847,896	289,967	0.6%
Barrie Fire & Emergency Services	27,507,060	27,206,851	300,208	1.1%
Facilities Department	2,120,740	2,064,020	56,720	2.7%
Finance Department	4,041,375	3,637,926	403,449	10.0%
GM of Community & Corporate Services	378,311	261,164	117,148	31.0%
Legislative & Court Services	2,965,339	3,636,851	(671,512)	(22.7%)
Recreation & Culture Services	10,125,037	10,041,084	83,953	0.8%
Council & Committees	829,322	749,267	80,055	9.7%
City Council	758,032	705,152	52,878	7.0%
Committees	71,290	44,115	27,175	38.1%
Infrastructure & Growth Management	46,150,048	41,505,474	4,644,576	10.1%
Building Services	0	0	0	0.0%
Business Performance & Environmental Sustainability	1,925,842	1,701,838	224,003	11.6%
Corporate Asset Management	1,056,981	992,470	64,510	6.1%
Development Services	6,606,428	4,536,382	2,070,046	31.3%
Economic & Creative Development	2,165,137	2,015,181	149,956	6.9%
GM Infrastructure & Growth Management	445,381	346,605	98,776	22.2%
Infrastructure Department	1,248,373	1,185,024	63,348	5.1%
Operations	32,701,908	30,727,974	1,973,933	6.0%
Other Expenses	53,637,198	53,075,292	561,906	1.1%



	Budget (\$)	Actual (\$)	Variance (\$)	Variance (%)
Corporate Expenses	53,637,198	53,075,292	561,906	1.1%
Total Net City Services	178,973,312	172,528,080	6,445,234	3.6%
Service Partners & Grants	90,129,641	88,243,015	1,886,627	2.1%
Total Net Expenditures	269,102,953	260,771,095	8,331,860	3.1%
Corporate Recoveries	-4,577,079	-4,643,195	66,116	-1.4%
Corporate Revenues	-1,352,000	-2,576,660	1,224,660	-90.6%
Investment Revenue	-4,477,048	-3,822,253	-654,795	14.6%
Net Taxation for own purposes	-256,640,526	-251,991,424	-4,649,102	1.8%
Payments in Lieu of Taxes	-2,056,300	-2,012,169	-44,131	2.2%
Total Revenue	-269,102,953	-265,045,701	-4,057,252	1.5%
Unadjusted: Tax Rate Surplus		-4,274,604		
Funding of Development Charge Discounts		2,033,239		
Adjusted: Tax Rate Surplus		-2,241,363		



APPENDIX B

Detailed Tax Supported Operating Variance Explanations

Service/Driver: Development Services – Engineering Fees			
Budget: \$592K	Actual: \$1.92M	Variance \$: \$1.33M	Variance %: 224%
<u>Reason for Variance</u> <p>The reason for this positive variance is because the Planning Department has received and performed more services related to development projects than anticipated. The City collects a fee of 5% of gross cost of engineering works for infrastructure, grading, inspections, storm water management on subdivisions and site plan projects. Revenues are recognized as the review processes are completed. Another factor is the release of an advance notice that development charges will be indexed on January 1, 2022. The notice resulted in an influx of applications in the fourth quarter of 2021.</p>			
<u>Impact Going Forward</u> <p>Due to higher-than-expected development projects commencing in the area, we expect engineering fees to continue to this trend in future years.</p>			
<u>Actions to Mitigate Future Anticipated Variances</u> <p>Engineering fees are budgeted based on expected growth. We revise our best estimates annually based on the most current information available.</p>			

Service/Driver: Development Services – Subdivision and Condo Fees			
Budget: \$116k	Actual: \$610k	Variance \$: \$494k	Variance %: 425%
<u>Reason for Variance</u> <p>Budget was based on receiving two subdivision applications based on historic averages. A total of nine subdivision applications were received in 2021 along with an increase in the number of subdivision extensions (14) and redline revisions (2).</p>			
<u>Impact Going Forward</u> <p>No impact on budget going forward.</p>			
<u>Actions to Mitigate Future Anticipated Variances</u> <p>Reevaluate the historic average for the Subdivision and Condo Fees budget.</p>			



Service/Driver: Transit – Contracted Services			
Budget: \$17.3M	Actual: \$15.8M	Variance \$: \$1.5M	Variance %: 8.7%
<u>Reason for Variance</u> <p>Barrie Transit is currently operating at approximately 85% of pre-pandemic levels to maintain an appropriate level of service to the community but also to account for the current ridership levels between 45-50% of normal activity. In addition, the transit service provider has experienced bus operator staffing shortages which have resulted in some missed service and associated performance deductions resulting in the 2021 favourable variance.</p>			
<u>Impact Going Forward</u> <p>The Transit department is anticipating that ridership will increase in 2022 as more students return to on campus at Georgian College, provincial restrictions are loosened, and rider confidence increases. Staff will balance service to the community and fiscal responsibility amidst the termination of Safe Restart funding from upper-level government.</p>			
<u>Actions to Mitigate Future Anticipated Variances</u> <p>Staff will continue to monitor changing trends and utilize available funding in the Provincial Gas Tax reserve over the coming years to maintain sustainability until transit ridership and revenue return to pre-pandemic levels.</p>			



Service/Driver: Corporate Revenues – Investments (excluding Barrie Hydro Note)			
Budget: \$1.9M	Actual: \$2.9M	Variance \$: \$970K	Variance %: 50%
<u>Reason for Variance</u> Overall, higher cash balances led to significantly higher earnings on cash deposits, contributing approx. \$1.4 million (48%) of total cash income. The balance of the cash income (\$1.5 million) was contributed by the higher yields on fixed income securities and the added stream of dividends from the higher allocation to equities.			
<u>Impact Going Forward</u> The Bank of Canada is expected to raise interest rates in 2022 and into 2023 to tame inflation. Current forecasts suggest the likelihood for 6 hikes of 25 basis points each for 2022, lifting short-term rates from their historic lows. Rising short-term rates are a positive for cash deposits but a major headwind for fixed income securities as prices move inversely to interest rates. The portfolio is currently tilted more towards cash considering the ongoing transition to the Prudent Investor IPS and is in an ideal position to be more opportunistic.			
<u>Actions to Mitigate Future Anticipated Variances</u> Mainly, positive variances from the investment portfolio are an overall benefit. However, the process of investment management requires a long-term view, and in light of market uncertainties in the short-term the investment team continues to lean on the side of caution in providing forward-looking income guidance to mitigate the potential for any unfavorable negative variances. With this in mind, there is a propensity to produce positive variances.			



Service/Driver: Taxation – ARB Decisions			
Budget: \$1.0M	Actual: \$4.9M	Variance \$: (\$3.9M)	Variance %: (388%)
<u>Reason for Variance</u> <p>At the beginning of 2021, there were 360 outstanding appeals related to the tax years 2017 to 2020. As part of the City's Proactive tax base management strategy, staff reviews all appeals and worked with appellants, MPAC and the assessment review board to facilitate settlements that mitigate City's losses and ensure more timely resolution. As a result, outstanding appeals have been reduced by 52 per cent with 172 outstanding. This has meant that tax adjustments done in 2021 apply to 5 taxation years which results in exceeding a 1-year budget forecast. Included in the actual expenses for the year were several large appeals by large retailers that were resolved at the provincial level and over which the City had no control.</p>			
<u>Impact Going Forward</u> <p>Most appeals that will be settled in 2022 will be for 1-3 taxation years rather than 5 and therefore these actual expenses should start to stabilize. Of note however, are several new appeals using the pandemic as a reason for a reduced value, and until the ARB hears and rules on that issue, we will not know the full impact.</p>			
<u>Actions to Mitigate Future Anticipated Variances</u> <p>The City continues to take an active part in the appeal process where possible to mitigate the impact of property assessment appeals.</p>			



Service/Driver: Recreation and Culture – User Fees, Service Charges & Rentals			
Budget: \$7.2M	Actual: \$3.0M	Variance \$: (\$4.2M)	Variance %: (59%)
<u>Reason for Variance</u>			
<p>All Recreation facilities were fully closed for a total of over four months in 2021 while the Five Points Theatre venue remained closed for most of the year. With limited capacities and other COVID restrictions in place, attendance for registered programs, drop-in activities, and summer camps remained low. Virtual and outdoor fitness classes offered residents the opportunity to participate from the comfort and safety of their own home or in open spaces outside. Ice rental revenue rebounded in the 4th quarter and achieved 74% of budget for the year. The largest shortfalls to budget were a direct reflection of COVID health restrictions which closed community centres, cultural venues and recreational facilities across the province.</p> <ul style="list-style-type: none">• \$1,885,000 of registration and drop-in fees due to closures of recreation facilities• \$1,223,000 of membership revenue• \$ 637,000 of general facility rentals and special events• \$ 544,000 of ice rentals <p>The department was successful in receiving almost \$200K in federal grant funding over budget which supported our summer day camp and waterfront lifeguard staffing needs.</p>			
<u>Impact Going Forward</u>			
<p>The negative revenue variance was offset by a \$4.2M reduction in expenditures. The unplanned impact of remaining closed for over four months in 2021 has been reflected in the 2022 budget and 2023-25 financial projections as staff plan a multi-year strategy to emerge from the impacts of the pandemic.</p>			
<u>Actions to Mitigate Future Anticipated Variances</u>			
<p>Facilities have re-opened as of late January 2022 as part of the province’s re-opening plan and have been increasing program, rental, and other activities as health restrictions have gradually eased. The financial budget for 2022 and 2023-25 projections reflect a gradual return to normal business activity levels.</p> <p>Staff enacted cost avoidance measures that matched revenue reductions and resulted in a net financial position for the department that did not put additional financial pressure on the organization.</p> <p>Additionally, as staff rebuild our programming, the opportunity exists to take an innovative approach as to how recreational and cultural services are delivered. Staff will also expand on some of our COVID successes such as outdoor fitness activities, virtual fitness classes, and virtual cultural programming such as Canada Day, New Year’s Day, and Winterfest (Hello! Winter).</p>			



Service/Driver: Recreation and Culture – Materials and Services			
Budget: \$5.2M	Actual: \$3.7M	Variance \$: \$1.6M	Variance %: 30%
<u>Reason for Variance</u> <p>Due to facility closures for over four months in 2021 and lower visitor volumes when programs were in place, utility costs were only 67% of budget which represents cost avoidance of \$829K. Contracted service requirements were also reduced which avoided \$440K of expenses to budget. Cost avoidance across several service and supply categories accounted for an additional \$237K below budget including repairs and maintenance, office and general supplies, and event hosting expenses due to theatre closures.</p>			
<u>Impact Going Forward</u> <p>Many of these expenses are directly related to operating and maintaining our facilities in excellent condition for our customers. As we emerge from the COVID pandemic, these expenses will trend upwards as our recreation and cultural facilities are more fully used and as we re-open our other sites for community rentals.</p>			
<u>Actions to Mitigate Future Anticipated Variances</u> <p>The long-term departmental strategy highlights a multi-year recovery from the impacts of COVID. Materials & Supplies and Services expenses which are primarily utilities, contracted services, and repairs and maintenance will be managed based on community need and usage. The goal is to increase the utilization of our recreational and cultural facilities based on the relaxation of COVID restrictions in 2022.</p>			



Service/Driver: Corporate Revenues – Interest & Penalties on Taxes			
Budget: \$3.4M	Actual: \$2.0M	Variance \$: (\$1.4M)	Variance %: (41%)
<u>Reason for Variance</u> Variance is due to the COVID-related initiative to not charge interest on 2021 overdue tax balances between March which was the first due date of the year, and October. These lost revenues of \$1.38 million have been offset with the Covid funding provided by the Provincial Government.			
<u>Impact Going Forward</u> Going forward, staff will continue to monitor and report on results during the year, and if needed will adjust the recommended budget as part of the 2023 budget process.			
<u>Actions to Mitigate Future Anticipated Variances</u> There are currently no initiatives in place to waive interest and penalties on 2022 property tax balances.			



Service/Driver: Court Services – Fines			
Budget: \$6.3M	Actual: \$4.2M	Variance \$: (\$2.1M)	Variance %: (34%)
<u>Reason for Variance</u> <p>In-court operations did not recover as anticipated in 2021 due to the pandemic and a continued reduction in available judicial officers assigned to our Court Service areas. The judiciary placed a limit on the number of Part I trial matters staff were authorized to schedule per day, negatively impacting achievable revenue. As well, revenue achieved through the Fail to Respond process was not realized in 2021 as there were no judicial resources made available to process same and the authority for the Clerk of the Court to process same will not commence until early 2022 due to staffing levels.</p>			
<u>Impact Going Forward</u> <p>The volume of matters waiting to be set for trial, the continual lack of available judicial resources, and delays in getting trial matters tried within a reasonable time frame, will negatively impact achievable revenues in the years to come.</p>			
<u>Actions to Mitigate Future Anticipated Variances</u> <p>Although the future of Provincial Offences Courts throughout the Province is unknown at this time, close attention will be paid to potential efficiencies gained through new technologies to reduce expenses; a potential to move our operation into a Legislated Early Resolution Program should written plea agreements without judicial intervention become a reality (reduces judicial time at \$300/hr); and looking for additional opportunities through a new soon to be released MTO Administrative Monetary Penalty System (AMPS) to increase revenues/reduce expenses in the future. Staff will also report back should the current shortage of judicial resources continue to negatively impact access to justice and revenues.</p>			



Service/Driver: Court Services – Contracted & Other Services and External Transfers			
Budget: \$1.9M	Actual: \$839K	Variance \$: \$1.1M	Variance %: 56%
<u>Reason for Variance</u> Due to reduced courts, savings were realized due to a reduced need for interpreters, no witness fees paid for travel as everything remained virtual in 2021, and collection fees were not as high as anticipated as second and third placement activity was lower than anticipated.			
<u>Impact Going Forward</u> The Ontario Court of Justice has yet to develop a “go-forward” plan regarding in-person and remote trials. It is anticipated as additional judicial resources become available, there will be more court time available which will drive costs of interpreters upwards towards annual budget figures. It is also anticipated second, and third placement of collection files will become more productive in the coming years thus increasing the associated costs which will bring them in line to the annual budget figures.			
<u>Actions to Mitigate Future Anticipated Variances</u> Costs are directly related to court requirements and collection activity. No mitigation plans are being considered at this time, however, second and third collection file placements will be closely monitored for activity going forward.			



Service/Driver: Enforcement Services – Fines and Licenses Revenues			
Budget: \$2.1M	Actual: \$1.4M	Variance \$: (\$669K)	Variance %: (33%)
<u>Reason for Variance</u> Most loss is attributed to Council direction to waive specific fees during the pandemic (all general licensing between April 26, 2021, and April 26, 2022, late fees for all businesses since 2020). Due to court closures and slow re-opening of courts collection of some Parking revenues is delayed due to trial requests. Parking Enforcement measures within the Downtown core were reduced resulting in a high reduction in fines issued. Collection of Service Fees is slightly delayed due to staffing during the pandemic.			
<u>Impact Going Forward</u> Slight impact will be noted in Q1 of 2022 due to timing of licensing and court closures for parking continuing.			
<u>Actions to Mitigate Future Anticipated Variances</u> No action to be taken at this time. Any future actions would be based on future Council directions, court operations and overall “recovery plans” brought forward.			



APPENDIX C

Capital Plan Progress Update by Division as of December 31st, 2021

Summary of Capital Plan & Forecast	2021 Capital Budget			Performance Reporting Q4					Annual Deferred Budget
	Carryover from Prior Year Budgets	New Projects Approved in 2021 Budget	2021 Total Budget including Transfers	Projected YTD Spending Forecast	Actual 2021 Spending	Variance to 2021 Projected	% of Spending Forecast Achieved	% of 2021 Total Budget Spent	
Access Barrie	\$ 9,477,036	\$ 10,990,535	\$ 20,467,572	\$ 9,626,103	\$ 6,856,929	\$ 2,769,174	71.2%	33.5%	\$ 13,610,642
Community & Corporate Services	\$ 24,774,351	\$ 33,453,559	\$ 58,227,910	\$ 18,587,709	\$ 8,009,116	\$ 10,578,593	43.1%	13.8%	\$ 50,218,794
Developer Built Projects	\$ 56,890,944	-\$ 4,724,281	\$ 52,166,663	\$ 14,651,618	\$ 17,780,348	-\$ 3,128,730	121.4%	34.1%	\$ 34,386,315
Infrastructure & Growth Management	\$ 155,730,411	\$ 61,896,903	\$ 217,627,313	\$ 93,299,608	\$ 71,992,971	\$ 21,609,803	77.2%	33.1%	\$ 145,634,342
Service Partners	-\$ 1,339,076	\$ 3,987,000	\$ 2,647,924	\$ 3,939,569	\$ 3,599,276	\$ 340,293	91.4%	135.9%	-\$ 951,352
Total	\$ 245,533,666	\$ 105,603,716	\$ 351,137,382	\$140,104,608	\$108,238,641	\$ 32,169,133	77.3%	30.8%	\$ 242,898,741

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Project	2021 Total Budget including Transfers	Projected YTD Spending Forecast	Actual 2021 Spending	Variance to 2021 Projected	% of Spending Forecast Achieved	% of 2021 Total Budget Spent	Annual Deferred Budget	COMMENTS
EN1013 - Sunnidale: Letitia-Wellington Trans Wmain	3,929,688	0	59,784	(59,784)	N/A	1.5%	3,869,904	This project is tied to the future replacement of Sunnidale Road Bridge by MTO. The project is being coordinated with MTO along with the ongoing road closure of Anne Street. The tender and award of this project was planned for late 2021, however the ongoing MTO coordination resulted in a delayed tender to spring 2022.
EN1091 - WwTF New Advanced Nutrient Removal	4,885,291	1,090,319	696,994	393,325	63.9%	14.3%	4,188,298	The two projects (EN1091 and EN1297) have large carry over budget from 2021 to 2022. The unspent carry over is due to the fact these projects are part of a larger program of projects at the wastewater treatment facility that will be managed using an integrated project delivery process. The process to retain the project consultant and contractor was not completed in 2021 due to extended negotiations.
EN1097 - Mapleview Dr E Impr -Country Lane- Yonge (City)	9,859,294	3,530,109	5,282,850	(1,752,741)	149.7%	53.6%	4,576,445	This is a multiyear project with the first phase completed in 2017. The original project schedule had the second phase start construction in 2019 but there was a delay due to delays to property acquisition which resulted in construction being pushed out two years. The Tender came in below budget and with the construction at 50% and the schedule confirming the works will be completed in 2022, we will reallocate the contingency funds accordingly.
EN1101 - Dunlop, Poyntz Wmain- Codrington- Mulcaster	5,178,639	2,142,015	98,372	2,043,643	4.6%	1.9%	5,080,267	Project was delayed to coordinate with other projects in the area to minimize disruption. Construction commencing in spring of 2022.
EN1169 - Lovers Cr Bridge - Tollendale Mill W Coxmill	5,692,270	2,918,669	756,519	2,162,151	25.9%	13.3%	4,935,752	While this project was tendered on time, due to construction delays, the project did not progress as planned for 2021. The project is below budget and the updated expenditure profile for this construction project will be reflected in the spring capital status report. Additionally, excess contingencies will be returned.



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Project	2021 Total Budget including Transfers	Projected YTD Spending Forecast	Actual 2021 Spending	Variance to 2021 Projected	% of Spending Forecast Achieved	% of 2021 Total Budget Spent	Annual Deferred Budget	COMMENTS
EN1251 - McKay Rd New Inter - Highway 400 (City)	7,624,193	1,613,572	138,818	1,474,753	8.6%	1.8%	7,485,375	The variance is due to delays in the expenditures related to property expropriation. The design of the interchange is in abeyance as the required operational modelling has not been accepted by MTO and multiple versions of this model have been developed to address ongoing MTO comments. The project will be designed to 60% in 2022 and paused until 2027, as the construction of the interchange is scheduled for start in 2029.
EN1255 - Huron Rd Trunk Sanit-Lockhart-McKay (City)	2,583,518	176,275	101,833	74,442	57.8%	3.9%	2,481,686	The variance is due to delays in the expenditures related to property The schedule has been adjusted to have a site preparation tender in 2022-2023, utilities in 2023 and construction in 2024-2025. Construction is subject to securing funding from Developers.
EN1256 - McKay Rd Sanit- Hwy 400- Huronia (City)	4,617,161	63,494	121,317	(57,824)	191.1%	2.6%	4,495,844	The design phase of this project is at 90% complete and currently on hold until EN1255 is completed. The carry over money that was previously approved within the budget accounted for the original schedule with construction in 2021. Construction is subject to securing funding from Developers.
EN1257 - McKay Rd ROW Exp - CR 27 - Hwy 400 (Dev)	21,352,788	5,626,332	1,978,089	3,648,243	35.2%	9.3%	19,374,699	This project is being delivered by Developers. The contract was anticipated to be tendered and awarded in late 2021. However due to delays in property acquisition, utility relocations, and finalizing the financial agreement with the developer, this project was tendered in early 2022. The updated expenditure profile for this construction project will be reflected in the spring capital status report.



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Project	2021 Total Budget including Transfers	Projected YTD Spending Forecast	Actual 2021 Spending	Variance to 2021 Projected	% of Spending Forecast Achieved	% of 2021 Total Budget Spent	Annual Deferred Budget	COMMENTS
EN1258 - Vet Dr Trunk Wmain -Salem-City Lim (Dev)	3,031,663	313,921	230,240	83,681	73.3%	7.6%	2,801,422	This project is being delivered by developers. The contract was anticipated to be tendered and awarded in late 2021. However due to delays in property acquisition, utility relocations, and finalizing the financial agreement with the developer, this project was tendered in early 2022. The updated expenditure profile for this construction project will be reflected in the spring capital status report in early 2022.
EN1262 - Harvie Rd ROW Expansion - Essa to Bryne	2,674,402	50,986	333,326	(282,339)	653.8%	12.5%	2,341,077	Final payments for property expropriation are expected to be completed in 2022. The project is still processing late invoices from the contractor.
EN1269 - Kidds & Sophia Cr Storm Pond Upgrs	4,639,399	2,791,548	1,044,655	1,746,893	37.4%	22.5%	3,594,744	The project is being delivered in phases. Started late 2021 and will continue into 2022.
EN1270 - M-view Dr E Sanit- P Wllm to Ph 1 (Dev)	7,806,757	6,945,875	3,253,647	3,692,228	46.8%	41.7%	4,553,110	This is a developer project. Phase 1 was complete in 2020. Phase 2 started in 2021 and was expected to be completed in 2021. Delays to that project resulted in the project not being finished until April 2022 (projected). Once the project is complete the costs will be shown as expended.

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Project	2021 Total Budget including Transfers	Projected YTD Spending Forecast	Actual 2021 Spending	Variance to 2021 Projected	% of Spending Forecast Achieved	% of 2021 Total Budget Spent	Annual Deferred Budget	COMMENTS
EN1277 - Bryne Dr Cnstr - Harvie to N of Caplan	3,122,619	2,143,694	355,671	1,788,024	16.6%	11.4%	2,766,948	Property negotiations have extended beyond the originally anticipated timelines with 4/6 properties closing in Q1 2022. This represents approximately \$780,000 of the unspent budget. The remaining 2/6 properties require expropriation. This has deferred expenditures until Q2 or Q3 2022. This makes up the remaining \$500,000 in unused property budget. Due to the delay in property acquisitions, utilities relocation and construction is 6 months behind the baseline schedule.
EN1278 - Bryne Dr Rd Constr - Harvie to S Essa	8,977,869	1,076,769	220,389	856,380	20.5%	2.5%	8,757,480	The variance is due to funds that were previously allocated for property acquisition. Funding for property acquisition is no longer required and these funds will be carried over to future years to fund construction.
EN1285 - Lovers Cr Chan Rehab Adjac- Brunton Park	2,916,302	88,472	98,704	(10,232)	111.6%	3.4%	2,817,598	Variance is due to reductions in expenditures for property acquisition and delays to the Tender for construction. Construction has now commenced, and excess contingencies will be returned.
EN1286 - Big Bay Pt Rd ROW Exp - Bayview to Huron	5,142,429	4,296,493	2,882,767	1,413,726	67.1%	56.1%	2,259,662	Construction was scheduled to start in May 2021; however, utility delays pushed the start date to August 2021, representing an underspend of approximately \$1.15M. Also, utilities totaling an estimated \$264,000 were completed late in 2021 and the invoicing from the respective utility companies is still outstanding.



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Project	2021 Total Budget including Transfers	Projected YTD Spending Forecast	Actual 2021 Spending	Variance to 2021 Projected	% of Spending Forecast Achieved	% of 2021 Total Budget Spent	Annual Deferred Budget	COMMENTS
EN1287 - Harvie Rd & Big Bay Pt Rd Cross -Hwy 400	11,275,343	342,403	8,225,697	(7,883,294)	2402.3%	73.0%	3,049,646	EN1262 and EN1287 have underspent approximately \$4.2M. Final payments for property expropriation are expected to be completed in 2022. The project is still processing late invoices from the contractor.
EN1297 - WwTF Electrical SubStn and Trans Upgr	2,100,000	45,000	-	45,000	0.0%	0.0%	2,100,000	The two projects (EN1091 and EN1297) have large carry over budget from 2021 to 2022. The unspent carry over is due to the fact these projects are part of a larger program of projects at the wastewater treatment facility that will be managed using an integrated project delivery process. The process to retain the project consultant and contractor was not completed in 2021 due to extended negotiations.
EN1392 - Essa Road Right of Way Expansion - Bryne	2,973,392	1,781,291	14,001	1,767,290	0.8%	0.5%	2,959,391	The spring CSR indicated a 2021 spending of \$1,781,291. \$797,000 of this was expected to be required for Utilities; however, through consultation with MTO, it was determined that the City would not be responsible for any utility relocation costs. The remaining \$984,291 is the design budget for this project. This project is an MTO lead project. The MTO bills the City for their portion of the design at the completion of the design works, which was expected to be Q4 2021; however this was deferred by the MTO until February 2022.
EN1182 - Painswick Park Rehabilitation	3,269,467	-	-	-	0.0%	0.0%	3,269,467	The construction of two new baseball diamonds has a forecasted 2022 expenditure of \$1,800,000. The remaining phase of the project is currently being planned with expected completion in 2023.
EN1442 - Secondary Plan Area New Trail Development	1,085,000	-	-	-	0.0%	0.0%	1,085,000	Development phase to be assumed in 2022.



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Project	2021 Total Budget including Transfers	Projected YTD Spending Forecast	Actual 2021 Spending	Variance to 2021 Projected	% of Spending Forecast Achieved	% of 2021 Total Budget Spent	Annual Deferred Budget	COMMENTS
RP1093 - Alectra Pole Betterment & Capital Upgrade Program	1,105,966	303,908	33,219	270,689	10.9%	3.0%	1,072,747	Contractor work is continuing into 2022 with expected completion in 2022.
ES1047 - Public Space Bin Upgrade Program	947,985	10,000	-	10,000	0.0%	0.0%	947,985	Deferred until we have the recommendations from the Transition Plan Project as it will now be impacted by the Blue Box Transition Regulation.
IT1010 - Network Tech Infrastructure Program	2,062,037	1,850,000	833,833	1,016,167	45.1%	40.4%	1,228,204	Supply chain issues for electronics have extended delivery dates. Equipment ordered in March, that is usually delivered in 2-4 weeks, was not delivered in 2021, with some equipment's ETAs in the Q2 2022. Since we are invoiced when equipment is delivered, the spend was not completed in 2021.
IT1025 - External Website Technology Program	664,607	100,000	4,024	95,976	4.0%	0.6%	660,583	Decision was made to completely overhaul barrie.ca. So an RFI was completed in 2021 to see what modern and innovative website technologies are available, rather than going straight to an RFP. The RFP for the new barrie.ca was release in Jan 2022.
TR1029 - Conventional Transit Bus Replacement 2020	4,107,139	2,018,251	1,867,365	150,886	92.5%	45.5%	2,239,774	The 3 buses were purchased in Q1 2021 and typically take 12-18 months to procure. The buses were received in Q1 2022.
TR1030 - Conventional Transit Bus Growth 2020	2,088,888	-	-	-	0.0%	0.0%	2,088,888	The 3 buses were purchased in Q1 2021 and typically take 12-18 months to procure. The buses were received in Q1 2022.



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Project	2021 Total Budget including Transfers	Projected YTD Spending Forecast	Actual 2021 Spending	Variance to 2021 Projected	% of Spending Forecast Achieved	% of 2021 Total Budget Spent	Annual Deferred Budget	COMMENTS
TR1035 - Battery Electric Bus (BEB) and Charge	1,700,000	-	-	-	0.0%	0.0%	1,700,000	The Project Manager for the Battery Electric Bus pilot will be hired in Q1 2022 with work beginning on the complex procurement in Q2 2022.
FI1027 - Heart Barrie Sign	200,000	-	-	-	0.0%	0.0%	200,000	The I Heart Barrie Sign was approved in 2021 with a budget of \$200,000. The project is to be funded by community donations and in 2021 collection of these donations began. The RFP just closed in January 2022 and the project got underway at the beginning of February 2022. We are on track to complete the project on July 1, 2022.
CC1000 - ERP Sustainment Program	1,248,982	245,982	206,953	39,029	84.1%	16.6%	1,042,029	This budget was allocated to sustain the ERP system after go-live in 2019. The 2 years following that, ie. 2020 and 2021 were focused on minor updates, enhancements and issue resolution and therefore did not consume a large portion of this budget. 2022 and 2023 will focus on system improvements, new functionality and automating manual processes and will see an increase in capital spend. This will continue into 2024 and 2025 when the initial planning for the S4 Hana is scheduled to begin.
FC1124 - Operations Centre Building Renovation	7,625,049	197,133	148,003	49,130	75.1%	1.9%	7,477,046	This is a multi-year project with the majority of the expenditures identified in future years. The initiation of this project was delayed as a result of COVID-19, therefore reducing planned 2021 expenditures.
FC1206 - Allandale Transit Hub Development	9,843,337	1,088,479	986,388	102,092	90.6%	10.0%	8,856,949	This is a multi-year project with the majority of the expenditures identified in future years. While the approved project budget matches values contained in the city's ICIP application, the overall project schedule is delayed due to the delay in receiving ICIP funding approval. 2021 was subsequently identified for the Validation/Consulting phase and 2022-2023 were identified as construction phases.

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Project	2021 Total Budget including Transfers	Projected YTD Spending Forecast	Actual 2021 Spending	Variance to 2021 Projected	% of Spending Forecast Achieved	% of 2021 Total Budget Spent	Annual Deferred Budget	COMMENTS
FC1262 - Operations Centre Master Plan - Land Pur	14,000,000	40,000	4,292	35,708	10.7%	0.0%	13,995,708	MTO land disposals were placed on hold in 2021. As a result, this land purchase did not occur as planned.
FC1264 - Modular Supportive Housing – Vespra St	3,000,000	550,000	30,598	519,402	5.6%	1.0%	2,969,402	In 2021, Council directed that staff work with the County to determine sites or projects that the City could consider supporting to allow for a more expeditious provision of supportive housing. Discussions continue with the County of Simcoe concerning potential opportunities

APPENDIX D

Key Division Service Delivery Initiatives (KDSDI's)

Office of the Chief Administrative Officer

Strengthen Financial Management through the Long-Range Financial Plan and increased automation of financial data to support accurate and timely reporting

- The City's long-range financial plan was approved by Council in the fall and resulted in strengthening the City's Financial Policy Framework;
- Key Financial Strategies include:
 - Beginning in 2023, contribution to the Dedicated Infrastructure Renewal fund be increased to 1%
 - Development Charge Background Study Update and proposed new Community Benefit Charge in 2023
 - Official Plan updated to ensure infrastructure is not built too far in advance of actual population
- Enhancements completed to support automation of financial data include:
 - General Ledger upload template created enabling mass upload of journal entries into accounts payable, accounts receivable and general ledger saving staff time and reducing errors.
 - Expanded financial reporting to provide improved analysis of financial information, specifically for payment information and open items.
 - Creation and provision of financial reports in Business Intelligence (BI) to support accurate and detailed financial reporting.

Provide oversight of processes and initiatives leading to Cultural Change across the corporation with a focus on leadership, customer service, accountability, collaboration, innovation, communications and continuous improvement

- Introduced a temporary Applicant Tracking System
- COVID-19 Vaccination Procedure Implementation
- Leading Together Week: Sessions for People Leader Development
- Rolled out Learning and Development Survey to All Staff
- Rolled out Respect in the Workplace E-Learning Module
- National Truth and Reconciliation Day Events and Recognition
- DEI Session with the Chief of Defence at Georgian College
- Lean Six Sigma Process Review of the Recruitment Process
- Organized various Corporate Training Opportunities
- Total Rewards Committee

Oversee the development in the Secondary Plan areas

- Development in the secondary plan continues. Several new subdivision applications were received throughout 2021 which propose approximately 3,700 new residential units.
- In September, Maple Ridge Secondary School opened to students after years of planning and construction.
- Building permit activity is seeing more people live in our community in both the built boundary and the secondary plan areas.

Manage the City's Growth Plan in a manner consistent with the approved financial framework for growth

- The Integrated Infrastructure Plan with capital projects in the secondary plan area continue, most notably with construction along Mapleview Drive West of Yonge Street.
- Phasing policies proposed by the new Official Plan will work towards ensuring subdivisions reach the registration stage before moving into future development phases.

Complete the final phase of the ERP solution that strengthens processes and provides effective reporting and intelligence

- Integration of key financial systems (Great Plains and SAP) to automate the transfer of data between systems ensuring accurate update of financial information.
- Automated the PO approval process for position vacancies. Built smart logic into the system to identify higher level approvers when positions are open. Previously PO's would remain stuck until manually manipulated.
- PO year end close process improvements to free prior committed funds and accurately reflect purchase obligations.
- Tracking of SAP user transactions executed to better determine SAP licensing requirements and categories of licensing.

Support initiatives to diversify the local economy including developing an open for business culture and fostering effective partnerships

- Completed the inaugural Business Data and Employment Survey, which provided a 'feet on the street' inventory of local businesses in employment and commercial areas and provide real time data into the City's business and employment composition. Approximately 4300 businesses were visited, with an overall response rate of 72%. Public facing information portal to launch in 2022.
- Continued support to businesses through economic response and recovery, including:
 - Successfully attracted funding to continue with **Digital Main Street program 3.0**, where the SBEC received \$25,000 to connect local businesses to the Digital Service Squad to assist Barrie businesses with their digital transformation and provide one-on-one training and targeted support to help grow their online presence. A further 33 local businesses received direct funding through the Digital Transformation Grant of \$2500.
 - Invest Barrie worked with the local manufacturing sector and the Simcoe Muskoka District Health Unit to organize pop-up vaccination clinics on -site at local employers. Invest Barrie worked with 15 companies and the Health Unit to organize the health unit to vaccinate employees and any friends and family. **Over 300 employees received their vaccination at their place of work.**
 - Continued featuring of local companies and their stories of survival throughout the pandemic on a weekly basis through Investbarrie.ca;
 - The Xcelerate Summit once again delivered its annual business conference and remained virtual for the second year running and attracted 375 attendees comprised of business owners, entrepreneurs and business support organizations and featured 50 speakers including keynotes, breakout rooms and pop-up talks.
 - 2021 Culture Days program featured **Brightening Barriers Patio Enhancement** – Brightening Barriers is a temporary public art project that brings original works by local and regional artists to seven patios throughout the downtown. Patio fencing serves as a canvas, offering an opportunity to turn our "barrier" of imposed separation into a collective artistic experience.
 - Completed funding applications in partnership with Georgian College (Skills Development Fund) and Tourism Barrie to attract funding for programming supports to drive sector development and supports.

- In support of talent attraction, the City of Barrie partnering with County of Simcoe, The Province of Ontario, Employment Ontario, member municipalities, and several other supporting partners to deliver a Virtual Job Fair on November 9th. More than 400 job seekers attended with 87 employers participating. During the live, virtual event, 1057 engagements between job seekers and employers occurred.

Community & Corporate Services

Support design development initiatives related to strategic and operational projects such as Allandale Transit Hub, Allandale Train Station redevelopment, Performing Arts Centre, Waste Water Treatment Plant and Oro bio-solids site upgrades, City Hall Intensification, Ferndale Operations Centre and Environmental Centre upgrades, and ongoing growth planning

- Several strategic and growth-related projects as mentioned above have completed the procurement phase and are currently in a Conceptualization Study, Pre-Validation or Validation phase of project delivery. Staff continue to plan for the execution of these strategic projects.

Successfully deliver strategic and growth-related facility projects identified in the 2021 Capital Plan as well as LED conversion projects, water conservation and energy recovery projects

- Facilities Planning and Development continues to execute strategic projects. The Allandale Transit Hub and Downtown Mini-Hub validation phase is largely completed. The Operations Master Plan Implementation project has entered a Pre-Validation Phase. Staff are actively working with the Energy Management branch to plan and execute energy recovery projects.

Develop, in partnership with Corporate Asset Management, a comprehensive process to meet facility asset management and capital planning needs based on information from Facility Condition Assessments and updated master planning documents

- Staff have completed updating Facility Condition Assessments for the Recreation Facility Portfolio. Initial meetings with Corporate Asset Management have commenced.

Continue work towards achieving best-in-class benchmark energy use in facilities, with a target of NetZero city facilities

- Energy Management staff are actively working with project managers across all portfolios to embed net-zero carbon considerations within project delivery. Energy Management has focused on new facility projects and have successfully added net zero considerations within the conditions of satisfaction for these projects.

Complete a comprehensive city-wide greenhouse gas (GHG) management plan including greenhouse gas inventory, baseline emissions and GHG emission reduction strategies

- Final plan presented to General Committee on March 21, 2022 for endorsement.

Monitor and evaluate Barrie Fire and Emergency Services department response time benchmarking including call taking, turnout time, and road response on a quarterly basis to identify and implement enhancements

- Utilizing our real time incident dashboards BFES reviews all our critical operational performance indicators to ensure we are delivering the appropriate level of service mandated by our City Council and expected by our community.

Delivery of NFPA 1031 Fire Inspector 1 training for operations staff

- New recruits are 1031 certified, Suppression and Communications staff had a course offering Nov 17-Dec 17 2021 and the Captains, Acting Captains and PC's that require it will commence in early 2022

Continue to provide at risk neighborhoods with information and education regarding smoke and CO alarms

- Introduced virtual based Barrie Fire Academy through the schools and partnered with Barrie Public Library for summer activity programs

Expand the implementation of the modern, Physician directed Peer Support Program committed to proactively supporting the mental health of all employees

- All BFES in 2021 had the opportunity to complete a Work Well Assessment with a Psychologist. 143 assessments were conducted in 2021.

Continued research and development of the next generation 911 emergency dispatch/communications system, including procurement preparation, and system implementation

- Working with IT to develop project charter for scope of work for project contract person

Review and update City Emergency Plan to address pandemic and include business continuity, as well as new/emerging risks

- A draft Pandemic Plan and Business Continuity Plan have been created and will be added to the Emergency Plan as annexes when finalized. As part of the annual compliance process the Hazard Identification and Risk Assessment will be reviewed to ensure the document is updated and identifies any new or emerging risks for the City of Barrie.

Developing recreational and cultural programming that addresses the ongoing impact of the COVID by monitoring and adhering to guidelines and restrictions as set by the province and local health unit; Ensuring these programs meet the needs of our residents while balancing the cost of delivering these services

- The Programming Team adapted well to COVID health restrictions by developing several new initiatives to help keep residents active. Over 1,800 virtual fitness classes were delivered to 16,400 registrants with yoga, piloga, and Zumba being the most popular. Outdoor fitness classes were held in July and August with almost 300 residents taking part.

Contribute towards the strategic planning of recreational services to identify current trends and community needs for programming and facilities over the five to ten years

- This work was put on hold due to the focus on closures and re-openings related to COVID. Strategic planning efforts have been focused on emerging from the impacts of COVID over the next 2-3 years by rebuilding memberships and program participation including innovative ideas for recreation activities such as virtual programming. The department will build our cultural event capacity through re-opening theatre locations and promoting citizen-engagement through special events.

Assist in the development of a Tourism Strategy led by Invest Barrie that encourages growth in the sports tourism sector and cultural events

- Staff will continue to work on sports tourism opportunities within the Tourism Master Plan as well as assisting in the development of the Sport Tourism Strategy over the next 2-3 years.

Continuous improvement of recreation registration system and special events permitting system to expand capability of providing services online to our community and leveraging the system to enhance processes and controls and perform data analysis to guide operational decisions

- Launched a new Customer User Interface (CUI) in 2021 at play.barrie.ca which provides a better overall experience for residents when signing up for programs. Benefits include easier-to-navigate screens with menu buttons versus text, a simplified “My Account” page, concise filter options to find activities more quickly, and a page layout that is more compatible with mobile devices.
- Added ‘tap’ functionality to the POS terminals at the three major recreation centres and Parkview Seniors’ Centre.
- Developed dashboard reporting to highlight key performance measurements. The chart-based reporting provides trending analysis and statistical data to inform business decisions that improve operational efficiencies and future planning efforts.

Enhance the flexibility and use of the e-proval system to create a more efficient process for issuing permits for special cultural and community events and theatre programming

- Extended the contract for e-proval and have expanded its usage for theatre venues as of September 2021.
- Added ability to charge organizers directly for parking fees, thereby streamlining the process.
- Implemented a permitting process for the Business in Parks program through Economic & Creative Development.
- Added a new profile for special lighting requests at Meridian Place and Five Points Theatre presented by Pratt Homes and Pratt Development, received through the Mayor’s office.

Maintain our HIGH FIVE Accreditation which reflects the highest standard of recreational programming quality and safety, apply for Play Work’s recognition as a Youth Friendly Community Gold designation and achieve the Safer Spaces designation.

- In April 2020, HIGH FIVE suspended all requirements for maintaining our accredited status until further notice. Given the importance of this program, our Recreation Programming team took the following action:
 - Quest 2 program evaluations were conducted for summer camp staff.
 - In preparation for the summer camp program, camp staff were coached in the use of the HIGH FIVE principles using the procedural manual developed for staff.
 - Promotion of our HIGH FIVE accreditation continued through pre-summer camp emails.
- Play Works Youth-Friendly Designation
 - The submission deadline for 2023/24 has been extended by the organization.
- Safer Spaces
 - Confirmation of our Champion Status. Door stickers and signage will be purchased to display in our centres.
 - Summer camp staff were trained in June 2021.
 - The committee communicated via email/teams as needed and will be reconvening in 2022.

Continue to support and participate in the enhancement of the Enterprise Resource Planning System (ERP)

- Configured SAP materials to link to images for Stores Water staff. This functionality works on mobile devices and tablets allowing staff to request parts and materials using imagery while at repair locations. This utility in SAP saves staff time and orders are accurate.
- Created a journal entry upload template for mass transactional updates into SAP. Users are no longer required to enter journal entries manually into SAP saving time and reducing risk of keying errors.
- Integrated key financial systems (specifically Great Plains and SAP) to automate the transfer of data ensuring more timely and accurate financial information.
- Provided various Business Intelligence (BI) reports to users including enhanced financial and data analytics capabilities. BI reports were also provided to various business functions including HR and

Payroll. By making relevant information available to decision makers, it reduced the number of requests to admin staff and support departments to provide this information, saving time and staff effort.

- Automated various Accounts Payable functions to enable improved recording of data, issue resolution and timely payments to vendors.

Continued implementation of proactive tax base assessment management and e-tendering platform

- Proactive tax base assessment management practices helped to reduce outstanding appeals by 52 per cent in 2021, from 360 at the beginning of the year to 172 at the end of the year. These practices include:
 - review of anomalous assessment using software which identifies any properties that may be incorrectly assessed.
 - Staff reviews all appeals and works directly with the appellants, MPAC and the Assessment Review Board to facilitate settlements that mitigate the City's losses and ensure more timely resolution.
 - Finance and the Building Department are working together to ensure MPAC receives the building permit information required to capture assessment growth.
 - As a result of the tornado, Finance and Building staff worked with property owners and MPAC to provide reassessed values and related tax reductions for affected homes.
- E-tendering – Implemented the contract module of Bids and Tenders which has automated the tracking of contracts, insurance, and bonding documentation, which has resulted in savings of time, improved accuracy, and reduction in risk.

Implementation of Prudent Investor Board

- The Prudent Investor Board was established in early 2020 just before the start of Covid pandemic. The City continues with the implementation phase of the Prudent Investor Standard portfolio. The portfolio is expected to be fully diversified across asset classes by the end of 2022 based on market conditions.

Update long range financial plan and related policies, incorporating Bill 197, growth targets and updated master plans

- The City's long-range financial plan was approved by Council in the fall and resulted in strengthening the City's Financial Policy Framework.
- Key Financial Strategies include:
 - Beginning in 2023, contribution to the Dedicated Infrastructure Renewal fund be increased to 1%
 - Development Charge Background Study Update and proposed new Community Benefit Charge in 2023
 - Official Plan updated to ensure infrastructure is not built too far in advance of actual population growth

Procure technology and auditing services for the 2022 Municipal Election

- Equipment and auditing services will be procured by end of April 2022.

Continue the implementation of the collection policy for unpaid, overdue POA fines and the expansion of the expedited resolution process

- Collection ability was placed on hold from March 16/20 until late Q-1 2021 by Order of the Chief Justice
- Only 3rd party collection agencies were utilized in 2021 due to reduced staffing levels

Continual assistance with the ongoing implementation of various APLI system modules related to enforcement allowing for electronic submissions for permits, applications, inspection requests and complaints

- Business licensing is currently under development in APLI, anticipated launch in 2022. This will allow all businesses currently licensed by the City to apply online. We are also blending the Liquor Licensing requirements into this process in the hopes of streamlining the processes for the applicants.

Prepare for the enactment of Bill 177 to process "Fail to Respond" convictions, payment extension applications and re-opening applications

- The Bill 177 amendments remained a priority in 2021. The increased powers of the Clerk of the Court were enacted in Q-4 for Fail to Respond file reviews and for granting but not denying Applications for Extension of time to pay fines; training for staff was rolled out to appropriate staff members.

Review opportunities to enhance customer experience related to application of by-laws and educate the community regarding the importance of compliance with municipal laws

- Social media campaigns will continue, reminders will also continue to be sent out concerning information about various by-laws throughout the year including both seasonal and overall reminders.

Access Barrie

Develop proactive marketing and communications with the community on City initiatives, programs, and services through the development of promotional materials including advertisements, publications, posters etc. and digital design including web, video, social media graphics and infographics.

- Staff developed a number of proactive marketing and communications campaigns in 2021, which included By-law Did You know facts, LDD Moths, Pollinator week, Community Gardens, Communities in Bloom, Affordable Housing report, Barrie Fire Annual Report, Textile collection, National Indigenous Peoples' Day, Canada Day, Fire Prevention Week, Budget 2022, Game On, Virtual Fitness Pass, New Year's Eve, Parks and Recreation Month, Business in the Parks, Mayor's Innovation Awards, Virtual Job Fair, Stormwater Ponds and many more. Staff also created proactive communications campaigns for the following road projects: Anne Street Bridge, Harvie Road Crossing Opening and Mapleview Drive construction. In addition, staff continued to proactively communicate service changes due to COVID-19 and all COVID-19 recovery programs. Staff also played a significant role in providing important, timely information to residents following a tornado in July.

Lead community engagement opportunities about City services, programs, and initiatives; support City staff in their efforts to keep community members informed and ensure opportunity for all to participate in engagement opportunities.

- Marketing and Communications staff lead community engagement on a number of projects in 2021, including the Stormwater Climate Action Fund, Official Plan, Heritage Park Master Plan, 30 for 30 Activity Challenge and Road safety consultation, Community Energy and Greenhouse gas reduction plan. Budget 2022 engagement, Cultural Grants Review, Allandale Transit Mobility Hub and Downtown Mini Hub and Barrie's Transit Vision.

Provide strategic direction and governance for City of Barrie, Invest Barrie, and Creative Barrie social media channels including content and creative on Twitter, Facebook, Instagram, LinkedIn, and YouTube.

- Marketing and Communications staff continued to support the regular production and promotion of YouTube videos (livestreamed and/or archived) of City Council, committee, neighbourhood, and town hall meetings. Staff supported the production and promotion of new virtual activities throughout the ongoing pandemic including Hello Winter, 30 for 30 Activity Challenge, and Game on! Staff produced original videos or oversaw the production of original videos for sharing on native social media channels.
- Marketing and Communications now has a direct role in managing the City of Barrie LinkedIn page, this resulted in an increase in content shared on the City's LinkedIn page and a move away from a feed of job postings to a feed that consistently promotes our corporate culture and staff initiatives. Continuous actions (City, Invest Barrie, and Creative Barrie channels) included ongoing monitoring, search and share content and graphics, and publishing content in support of established communications plans.

Continue implementation of a 2-year pilot sponsorship program, focusing on both revenue generation and development of internal sponsorship capabilities.

- Continued portfolio management with the Sadlon Arena and executed an 8-year agreement with Peggy Hill for the naming rights to the Holly Community Centre. Staff continue to explore new opportunities for naming rights opportunities.

Ongoing development of Service Barrie through collaboration with departments in the next phases to effectively and efficiently transition their customer service delivery into Service Barrie.

- Work is underway to prepare for onboarding of curbside collection. Volumes, processes, and resources are being reviewed with a plan for implementation in 2022. Ongoing discussions with partner departments (including Operations, Finance, Legislative Services, Development Services, Infrastructure, Transit & Parking) to optimize service delivery within the Citizen Experience Management System (CEM) and ServiceBarrie.ca

Optimize Citizen Engagement Management (CEM) technology to effectively track and monitor customer interactions.

- In June – CEM fully launched with integrated telephone, email, GIS and knowledge base in place for use by Building Services, Development Services (planning), Operations, Finance, Legislative Services & Transit. Optimized flow of customer inquiries through integration of city services with Cityworks and APLI. Total interactions in the CEM for 2021 (May-December) was 138,715 including 64,274 phone, emails 56,751 and 17,690 counter.

Improve and optimize telephone access for customers through Service Barrie and develop effective monitoring and metrics for the system.

- In 2021, there were ongoing refinements and additions to the call tree to increase customer education and meet legislative requirements for recording of calls. In 2021, capitalized on unused call tree phone options to assist the health unit with vaccine calls (approximately 10,000 calls) and had a designated line to assist with Tornado Inquiries. These settings will apply for future emergencies. Optimized hold messaging to educate customers on current issues (ie tax due dates). This functionality is permanently in place and will be updated regularly for ongoing education and new initiatives.

As a result of successful provincial and federal funding approval, partner with Corporate Facilities in the design and eventual build of the relocated transit terminal to the Allandale Waterfront GO station.

- Based on the preliminary project schedule, staff have achieved the procurement milestone and are on schedule as the project team has been selected. The validation phase of the project that formalizes key objectives, site design and general layout based on operational considerations, as well as costing and schedule details is anticipated to be complete in Q2 2022.

Finalize the implementation of an updated parking strategy approved by Council that identifies parking philosophies and recommendations on parking inventory, technologies, and integrated pricing strategies.

- The majority of the approved Parking Strategy action items have been implemented including the optimized pricing structure; parking controls at City Hall and the Library; designation of on-street parking as short-term only; implementation of spillover parking restrictions for the waterfront, downtown, and hospital areas; formalize waterfront spillover parking policy; removal of yellow pass access to the waterfront; allow vehicles without trailers at boat launches in winter; expand Marina pass eligibility; adjust hybrid lots rate structure; increase waterfront rates & fines for non-residents; increase hospital rates & fines; increase downtown monthly rates; launch the HotSpot parking app in March of 2021; launch digital monthly passes in August of 2021; and pilot digital residential permits in Allandale in January 2022.

Continue a pilot program for Transit on Demand in low ridership areas of the City to determine the feasibility as a viable option as development occurs in the annexed lands.

- Transit on Demand is a transit service that operates with no fixed schedule or route pattern within a designated area where an algorithm optimizes the on-demand passenger trip requests. Since the launch of this service in August 2020, riders have provided highly favorable feedback with an average ride rating of 4.7 out of 5 and an on-time performance of 95+%. As a result of the success of this pilot program, the low ridership area that was being serviced by the conventional route 11 has now been replaced with this Transit on Demand service. Next, staff will continue to work to expand the Transit on Demand services into the new developments occurring in the Salem & Hewitt's city growth areas.

Undertake a comprehensive technology review with a primary focus on the eventual implementation of a smart card program for transit

- A comprehensive transit technology review has been completed that analyzed transit alternative payments, specialized transit software, and other emerging technologies. These technologies have been rated for benefit, relevance, and cost and a roadmap was developed over the next 10 years for consideration. The primary goal to implement an alternative payment technology has been examined and a capital intake form has been submitted and approved to start the project in 2021.

Provide secure, accessible technology services to the Corporation that align with the City's operational and strategic objectives.

- Most of the network equipment ordered and planned to deploy in 2021 as part of the multi-year Network Revitalization project were severely delayed or not delivered. The technology team pivoted and focused on further securing laptops and edge devices. These changes were transparent to the device users but provide IT greater visibility to any suspicious activity on devices and more automate response tools.

Provide enhanced public access to services through online (web) applications.

- 2021 saw several major services launched in our Applications Permits Licensing and Inspections (APLI) program. Included Zoning applications, Official Plan Amendments, Subdivision amendments, Site alterations, Permitted Use, Certified Model, and submissions to the Community Improvement Plan program. Other items moved to e-services included Environmental Incident Reporting, Outdoor Solid Fuel-Burning Appliance Permit and Barrie Arts & Culture Investment Program Grant

Grow our “open data” initiative to provide enhanced municipal data to the business community enabling a diverse and resilient economy

- The City’s open data portal continues with regular maintenance of the currently available data ensure current and accurate data is available for the business community and citizens. Nationally, there are common data definitions being formalized for the most common data sets. The city is contributing to the common data definitions and as data definitions are released in the coming years, the city will ensure our data sets are compliant. Having common data definitions across municipalities and even levels of government, will allow industry to easily consume and integrate data from multiple sources.

Infrastructure and Growth Management

Continue Implementation of the sustainable waste management strategy

- The current curbside collection contract has been extended to provide service until 2024 when the City must transition to the provincial Extended Producer Responsibility Model in which producers become accountable for recycling systems. In preparation for this transition, staff are developing an RFP for the procurement of future curbside collection services within the objectives of the provincial model and the City’s Circular Economy Policy Framework as well as updating the Sustainable Waste Management Strategy and developing a Transition Plan for implementation.

To develop a vibrant downtown economic corridor

Invest Barrie, in collaboration with other key City Departments, as needed, has undertaken a number of strategic projects in partnership with the BIA to support downtown business through recovery from the pandemic. Highlights of projects include:

- Digital Main Street 3.0 launched again assisting downtown businesses with 10 free hours of digital service/ coaching.
- *Brightening Barriers* brought public art to the downtown corridor, inviting citizens and visitors to explore Dunlop & Collier Streets, encouraging patronage of businesses along the way.
- Continued Business in the Parks Programming – including Meridian Place. Providing opportunities for business to leverage park space to provide their programs/services while adhering to health regulations.
- Fed Dev Tourism Response Fund collaboration with RTO7, and neighbouring municipalities to provide \$1.2 M in COVID response funding to Tourism related businesses (downtown restaurants were eligible to apply).
- Continued support for Open Air Dunlop: The City has approved funding for \$60,000 to the BIA to fund the costs of all road closures in addition to marketing and additional operational (garbage removal, street cleaning) support.
- Staff participation in Market Precinct Task Force.

Facilitate continued emergence of a diverse and sustainable arts and cultural sector

- Economic and Creative Development lead the support of the Performing Arts Centre Task Force as they developed a plan for a new Performing Arts Centre.
- Culture Days 2021 consisted of programming over four weeks in late September and early October, engaging businesses, arts organizations, individual artists, and not-for-profits in providing activities that allowed the community to reimagine a world post-pandemic.
- Following a thorough review and improvements to the former Cultural Grants Program, now the Arts and Culture Investment Program, Cultural Development staff hosted a grant writing workshop for artists and arts organizations that covered the changes to the City of Barrie's program and provided best practices for grant writing across various levels of government.
- *Brightening Barriers* brought original artwork by regional artists to 7 patios downtown Barrie and included programming consisting of self-guided walking tours and scavenger hunts for children. These programs were made available electronically as well as in hard-copy distributed through the MacLaren Art Centre, Downtown Barrie Public Library, the BIA and at Open Air Dunlop.
- 60 students between grades 4-8 participated in guided walking tours of the public art collection.
- Two calls to artists to posted – seeking 5 artists for Hello Winter Projection Program (national call); seeking 1 artist to design a mural for the Eastview Arena (regional call).
- Organized and advertised a 3-part (virtual) mural making workshop series for February 2022.

Startup Ecosystem

- The Small Business Centre onboarded eight entrepreneurs for the annual Summer Company program. All eight Summer Company entrepreneurs graduated and continued their businesses into the school years.
- The Summer Company Showcase, a first of its' kind pilot event in collaboration with other Small Business Centres across Ontario, was held to promote the graduating youth entrepreneurs of the Summer Company program
- Starter Company Plus launched with 18 cohort members. 10 grants were distributed.
- Digital Main Street 3.0 launched and received over 300 inquiries. 48 businesses received services from the Digital Service Squad.
- Partnership work with the Sandbox continued, including ecosystem partnership development with MacMaster Innovation Centre, delivering market information to the Trade Accelerator Program and continuation and support of the IP Osgoode Program.
- The Xcelerate Summit once again delivered its annual business conference and remained virtual for the second year running and attracted 375 attendees comprised of business owners, entrepreneurs and business support organizations and featured 50 speakers including keynotes, breakout rooms and pop-up talks.

Implement the Council-endorsed Strategic Asset Management Policy to comply with new Provincial regulation

- The City continues to advance our compliance against the Provincial AM regulation (O.Reg. 588/17) through the completion of Asset Management Plans (AMPs). These AMPs provide valuable information to staff and Council to help inform decisions about how we look after our assets, where to direct spending, and how to manage risk.
- Asset Management Plans for the City's core assets were completed in 2021, including Stormwater in February, Transportation in June, Water in October, and Wastewater in December (actual approval of Wastewater occurred in 2022). Barrie achieved compliance with the Provincial regulation well in advance of the required deadlines.

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- Staff also initiated the Asset Management Plans for the City's non-core assets and are well positioned to complete that work in accordance with the regulatory deadline of 2024. All AM Plans are being completed in accordance with the City's Asset Management Policy and identify further opportunities for advancement of the City's AM goals.

Realign Fleet management program

- The Fleet Strategy is focused on establishing foundational asset management information around what fleet we own, where it is located, what condition it's in and how much we need to spend to provide service. Progress in 2021 included extensive validation of existing data, developing requirements for a fleet maintenance management system, procurement of several key pieces of fleet and equipment, and completion of an alternative fuel strategy.

APPENDIX E

Key Performance Indicators (KPI's)

	Annual Target	Q4 YTD Actual
Community and Corporate Services		
Barrie Fire and Emergency Services		
Emergency Call Handling Time for NFPA - Barrie Only	95%	98%
Emergency Response Call Volume - Barrie Only	8,000	8,772
Less Than 6 Minute Road Response - 90% of the time, all calls ¹	91%	87%
Alarm for Life Program - Home Fire Safety Visits	11,000	10,161
Total Fire Code Inspections – All	3,000	4,603
Average Emergency Incident Response Time (minutes) ²	5.30	5.69
Facilities		
Positive customer satisfaction response rate percentage ³	85%	N/A
Maintenance Effectiveness: # preventative maintenance work orders as a percentage of total maintenance work orders (world class 80%) ⁴	70%	55%
Average number of back logged work requests per month ⁵	100	70.5
Back log in weeks	2	1.175
Average number of work requests per month ⁶	4,500	802
Facility Maintenance – \$ per square foot ⁷	\$8.02	\$7.42
Facility Energy Consumption Per Square Footage (ekWh/ft ²) ⁸	28.8	23.6
Cost avoidance dollars per year ⁹	\$457,115	\$1,131,908
Wastewater Energy Consumption Per Megalitre (ekWh/mL) ¹⁰	391	403
Water Energy Consumption Per Megalitre (ekWh/mL) ¹¹	1,133	1,013
Capital Project Cost Forecast Accuracy % ¹²	85%	100%

¹ Road/Bridge construction projects slowing response

² Travel time longer due to road construction

³ Customer Satisfaction Survey to be completed in Q2 of 2022 when more staff return to normal office schedules

⁴ With the Corporate Facilities branch reorganization, “generalists” have been removed from the portfolio and the work order system is no longer tracking “Daily Cleans”, resulting in lower # of preventative maintenance work orders.

⁵ With some vacant technical positions now filled, the number of backlogged work requests have been reduced.

⁶ Significant reduction in demand maintenance requests is a direct result of a decrease in the number of staff working in city facilities due to Covid-19 as well as a change in use of the work order system as a result of an internal reorganization.

⁷ Some facilities remained closed due to COVID-19 as well as a temporary staff shortage resulted in reduced maintenance and minor capital costs. Snow Clearing costs were also significantly reduced due to a contract change to a per clearing model (versus fixed pricing) as well as temporary in house snow clearing services.

⁸ COVID-related facility closures have significantly reduced facility energy usage.

⁹ Cost avoidance is exceeding target due to COVID related facility closures

¹⁰ KPI is slightly higher than target due to increased usage of natural gas in the winter period and due to maintenance undertaken on the co-generation system.

¹¹ KPI significantly exceed target related to reduction in natural gas usage due to conservation action undertaken at the Surface Water Treatment Plant

¹² Of the projects completed, 100% of them were completed on budget



	Annual Target	Q4 YTD Actual
Finance		
Audited Financial Statement Completion Date	May 2020	Achieved
Quarterly Reports ¹³	3	2
Month End Close by 9 th Business Day ¹⁴	75%	42%
Days to complete a procurement process ¹⁵	80	86
Water and Wastewater Electronic Billing ¹⁶	20%	7.30%
Percentage of permanent vendors paid with electronic funds transfer ¹⁷	20%	8.2%
Average Number of Bids received per Bid Process	5	5
Tax arrears as a per cent of current year levy ¹⁸	6.0%	4.85%
Water wastewater arrears as a percentage of last 12 months of billing ¹⁹	3%	2.59%
Return on Investments ²⁰	1.50%	1.61%
Legislative and Court Services		
Number of formal MFIPPA requests received	75	106
Percentage of MFIPPA requests responded to within legislative framework	100%	100%
Number of meetings supported	110	156
Percentage of minutes published within 4 days after the meeting ²¹	95%	85%
Number of customers served at court services counter (Barrie Court Services) ²²	20,000	N/A
Average customer processing time ²³	5:00 min/ defendant	N/A
Number of trial requests processed (Barrie) ²⁴	20,000	N/A

¹³ As a result of the ongoing Covid-19 pandemic and the tornado in July, the 3rd quarter report was canceled in order to focus staff resources on other priorities.

¹⁴ As a result of the ongoing Covid-19 pandemic, tornado in July, and vacancies across the corporation, there were a number of months when the 9th business day was missed. However, with ongoing automation and system integration improvements, we expect to move closer to the 75% target in 2022.

¹⁵ Above target because of the volume and complexity of procurements. As well, Staff vacancies across the organization caused delays in completing some procurement processes.

¹⁶ While below target at year-end, it is expected further communication efforts to promote the ebilling option will improve results in 2022.

¹⁷ 384 permanent vendors have been vetted and set up to receive funds electronically. The process was implemented in 2021 and will be reviewed in 2022 to look for efficiencies, and will be more widely promoted to encourage vendors to accept this form of payment.

¹⁸ Tax arrears are lower than 2021 plan due to more timely payments by taxpayers and the implementation of new processes to collect outstanding balances in arrears.

¹⁹ Water arrears are lower than 2021 plan due to process improvements to ensure that overdue accounts are minimized.

²⁰ The overperformance is attributable to the diversification of portfolio assets and the overall investment management strategy. The addition of equities mitigated the impact of rising market yields, which has a negative impact on the price of bonds in general. The strategy of matching cash flow needs with high quality, high coupon bonds softened the impact of rising market yields on the bond portfolio. Low interest rates in 2021 continued to be a challenge for money market investments, which still represent a large portion of the overall portfolio as we slowly and opportunistically invest in higher yielding investments like bonds and equities, given the volatility in the markets.

²¹ Staff vacancies, the increased number of meetings and the requirement to confirm the names and addresses of speakers, impacted the ability to meet the 4 day timeline.

²² The doors of court facilities remained closed during 2021.

²³ The doors of court facilities remained closed during 2021.

²⁴ The doors of court facilities remained closed during 2021.



	Annual Target	Q4 YTD Actual
Average time to trial - Part I charges (months)	9 Months	18 Months
Percent of business licences renewed by due date ²⁵	80%	N/A
Volume of by-law administration files ²⁶	3,800	3,332
Volume of by-law enforcement files ²⁷	62,000	38,014
Percentage cost recovery from fees and fines (Enforcement Services) ²⁸	75%	45.71%
Recreation and Culture		
RecACCESS Participation (number of users) ²⁹	1,550	905
RecACCESS Participation Rate as a % of Low-Income Population	9.2%	5.4%
Number of Camp Registrations ³⁰	4,000	1,240
Percent of Staff Trained in HIGH FIVE ³¹	90%	90%
Community Group Usage of Recreation Facilities (Total Hours) ³²	25,000	17,667
Total Visits to Recreation/Community Centres ³³	1,200,000	709,546
RecPASS Member Visits ³⁴	160,000	36,277
Recreation Services Operating Cost Recovery Rate ³⁵	41.8%	24.1%
RecPASS Retention Rate ³⁶	35%	48.6%
Client Satisfaction Rating ³⁷	75%	N/A
Value of Sponsorships from all Corporate Events ³⁸	\$22,500	\$6,500
Number of Special Event Permits Issued ³⁹	100	20

²⁵ Businesses impacted by the pandemic have been delayed in renewing business licences. Staff resources were also re-allocated to other pandemic related activities.

²⁶ Some reduction in administration files due to slower than normal Business Licence new / renewal follow up during pandemic.

²⁷ Enforcement staff were reallocated to pandemic related enforcement activities for periods of 2021. Note: 1,973 specific COVID complaints were also recorded.

²⁸ Business Licensing fees were waived between April 26, 2021 and April 26, 2022 resulting in an approximately \$250,000 loss. In addition, some parking enforcement and sign enforcement fees were delayed or cancelled. Lastly with event locations being closed (Bingo Halls etc.) losses were also noted in that sector as well.

²⁹ Applications for recACCESS support peaked in the latter half of 2020. In the second half of 2021, as these memberships came up for renewal, many were not renewed due to COVID restrictions that limited access to recreation programs and services.

³⁰ Summer camps were modified from our original plans as pandemic restrictions continued to limit capacity and there was reduced availability of qualified staff. 97% of camp spots were filled.

³¹ Training new staff in the Principles of Early Childhood Development continues to be a priority for the department.

³² Experienced significant increases over 2020 in bookings for fields (softball, football, and soccer), tennis courts, and arenas as restrictions were gradually lifted during the summer/fall period.

³³ During September-December, visits to our recreation centres grew to 52% of pre-COVID levels. Over 100,000 visits were made to the SMDHU vaccine clinic at the Peggy Hill Team Community Centre.

³⁴ Member visits grew as we re-opening in August/September for the balance of the calendar year. Still well below normal levels due to continued provincial health restrictions on facility capacity levels.

³⁵ Revenues rebounded in the 3rd and 4th quarters as we re-opened facilities for drop-in programs and summer camps. Cost avoidance measures offset revenue shortfalls which drove the cost recovery rate up.

³⁶ recPASS membership fell to only 38% of pre-COVID levels. 48% of January members held on to their recPASS membership despite extended periods of closure. The decision to suspend membership payments and extend expiry dates convinced almost half of members to keep their account until we re-opened for good.

³⁷ **Your Play, Your Say** survey was not administered in 2021 due to extended closures because of COVID regulations.

³⁸ Received \$5,000 of sponsorships for New Year's Eve and \$1,500 for Canada Day.

³⁹ Limited permitting for outdoor events occurred due to restrictions on gathering limits during 2021.



	Annual Target	Q4 YTD Actual
Rental Revenue – Five Points Theatre ⁴⁰	\$43,300	\$18,652
Office of the CAO		
Internal Audit		
% of projects completed from approved plan ⁴¹	80%	57%
% of recommendations accepted	100%	100%
% of recommendations implemented ⁴²	50%	67%
Legal Services		
# of property transactions completed (acquisition, disposition, expropriation, access, easement, lease, and encroachment)	30	42
% of properties acquired by negotiation vs expropriation	60%	86%
% of annual target for property transactions completed	100%	140%
External legal costs inclusive of consultants ⁴³	\$910,000	\$793,639
% of insurance claims/incidents handled in-house	95%	97%
Ratio of closed to open files	.90:1	0.92:1
Human Resources		
Corporate training \$ spent per permanent employee ⁴⁴	\$75	\$94.53
% Departmental training budget spent	100%	60%
% turnover in first 2 years of employment	0.0%	0.1%
Number of lost time incidents ⁴⁵	25	13
Number of formal complaints	6	4
Quarterly EFAP usage ⁴⁶	25%	19.71%
Infrastructure and Growth Management		
Infrastructure		
Capital expenditures as a % of forecasted expenditures	90%	66%

⁴⁰ Impacted by COVID restrictions. Several rental agreements during the 2nd half of 2021 resulted in 58 overall days of use compared with only 28 days in all of 2020.

⁴¹ Considering additional projects in progress but not yet completed, approx. 90% of Internal Audit's 2021 approved plan was either completed or nearing completion as at December 31st. Additional projects arose during the year that had not been anticipated at the time the 2021 work plan was prepared.

⁴² Implementation status is assessed during follow up reviews. Outstanding recommendations are currently in progress will continue to be monitored and assessed by Internal Audit until implemented.

⁴³ Reserve funding of \$400,000 was removed from the 2021 budget request to assist with achieving budget targets set by council. The approved budget is now \$510,000. The variance has been explained in other financial reporting documents.

⁴⁴ Large increase in dollars utilized for staff training and development, potentially due to the opportunities normalizing in this last quarter.

⁴⁵ Two approved LT claims were related to COVID and are absorbed into a general WSIB COVID fund for 2021 (no cost to the City). Two new PSTD claims.

⁴⁶ EFAP Usage is high when compared to the Municipal sector benchmark of 10.79%. This demonstrates that our employees are aware of the EFAP offerings and are finding value in using the services.



	Annual Target	Q4 YTD Actual
Percent time treatment effluent limits met all requirements (Wastewater)	100%	100%
Number of Customer Complaints per 1,000 Customers (Water)	2.3	3.6
Development Services		
Average number or working days for issuance of draft site plan approval conditions (days)	45	261
Number of development applications approved that incorporate denser residential and/or mixed-use development in the Intensification Areas	10	6
Amount of Environmental Protection and Open Space land designated and/or dedicated to the City through development applications (ha) ⁴⁷	18 ha	38.95
Number of new policies, amendments to Planning documents and/or special studies approved by Council.	4	5
Number of Open Houses/Ward Meetings Held for Policy Planning Projects ⁴⁸	25	9
Number of Ward Meetings Held for Development Applications	13	17
Number of Landowners and/or Residents Attending Policy Open Houses/Ward Meetings and/or Development Application Ward Meetings	400	808
Number of Special Interest Group Presentations (i.e. BILD)	10	7
Number of New Housing Units Included in Approved Development Proposals that Meet City's Definition of Affordable (Rental and Ownership)	80	70
Percentage of Low, Medium and High-Density Housing Units Approved through Development Proposals	60%/20%/20%	7%/ 34%/ 59%
Percentage of Ownership and Rental Units Approved through Development Proposals	75%/25%	72%/28%
Building Department		
Percentage of Building Permit applications reviewed within legislated timeframes	93%	92.12%
Inspections completed within provincially mandated timeframes	n/a ⁴⁹	94.79%
Economic & Creative Development		
Goal #1 Position Barrie as a Premiere Destination		
Number of Investment/Development Projects facilitated/supported by Business Development	15	28
Number of square feet occupied by investment/development projects facilitated/supported by Business Development	250,000	220,000
GOAL # 2 - Develop a robust entrepreneurial and small business ecosystem		
Number of Businesses started, attracted, or grown where Economic and Creative Development have been engaged	125	98
Number of CONSULTATIONS delivered through the Small Business Centre to current or aspiring business owners.	325	413
Number of DELIVERED start-up and entrepreneur-based programs/events (includes ecosystem partnered events)	52	61
Number of entrepreneurs/businesses engaged in start-up and entrepreneur-based programs/events (includes ecosystem partnered events)	550	3408
GOAL # 3 - Cultivate a dynamic workforce and pipeline of talent		

⁴⁷ Approximately 18 ha identified through recent Registered Plans of Subdivision for future dedication.

⁴⁸ Including online engagements.

⁴⁹ The inspection KPI has changed from amount to percentage for greater precision. As per this change, a baseline KPI is not available.



	Annual Target	Q4 YTD Actual
Number of talent attraction/development events/initiatives delivered or participated in	6	6
Number of local companies participating in talent attraction/development events/initiatives delivered by or in partnership	50	214
Goal #4 – Foster a Vibrant Downtown Economic Corridor		
Number of strategic projects undertaken in partnership with the BIA	2	11
GOAL # 5 - Promote growth of a diverse and sustainable arts and cultural community		
Number of participants in cultural development educational workshops, sector specific programming and hosted/partnered events	40	254
GOAL # 6 - Implement strategies to strengthen global competitiveness of Barrie's key business sectors		
Number of Businesses pro-actively engaged for BR+E activities.	150	3158
Number of Businesses that engage in one or more of the City's innovation programs	200	366
Number of industry/academic research projects cultivated through ECD activities	5	0
Corporate Asset Management		
Average Network Pavement Condition Index	75	75
Business Performance and Environmental Sustainability		
Disposal Rates – kg/HH collected	330	340.42
Percentage of reactivity to obligations	40%	65%
Number of improvement opportunities submitted/ number of people trained	2	1.74
Access Barrie		
Customer Service		
Number of Emails Received in Service Barrie ⁵⁰	50,000	90,594
Number of Service Barrie customer interactions ⁵¹	202,500	229,598
Percentage of Customer Satisfaction rates as moderately high to high ⁵²	85%	80%
Average wait time for Service Barrie phone calls to be answered ⁵³	30 Seconds	2 Minutes & 55 Seconds
Communications		
Media exposure (number of times City of Barrie appears in media stories) ⁵⁴	700	1926
Average open rate of Barrie Digest (avg. gov't rate 26%) ⁵⁵	55%	56%

⁵⁰ Pandemic resulted in more emails into Service Barrie due to closures.

⁵¹ While lower on counter – everything else increased – in part due to population growth and new residents to city but also due to Pandemic and Tornado in 2021.

⁵² Utilizing Net Promoter Score – 3 separate surveys were completed for phone, counter, and email and averaged.

⁵³ Significant increase in volume resulted in longer wait times – Q1 was lower but Q2 and Q3 consistently had longer waits due to volume, pandemic inquiries, vaccine line as well as onboarding of new system (CEM) which temporarily caused longer talk time while agents got comfortable. Q4 improved wait times as we ended vaccine line coverage and volume was more regular.

⁵⁴ We far exceed our target in 2021. This was in part due to the large amount of media coverage as a result of the tornado in July.

⁵⁵ Our open rate increased during this time due to a more freshly engaged subscriber base.



	Annual Target	Q4 YTD Actual
Positive/neutral media coverage ⁵⁶	80%	90.8%
Marketing		
Percentage increase in the number of visitors to Barrie.ca ⁵⁷	7%	7.2%
Total number of impressions on Twitter and Facebook ⁵⁸	6M	7.3M
Engagement rate for Facebook and Twitter (clicks, likes, shares, comments, etc.) in relation to impressions ⁵⁹	7%	7.2%
Total number of impressions on Instagram ⁶⁰	2M	1.3M
Transit		
Revenue to cost ratio ⁶¹	28%	18.2%
On Time Performance	86%	86.6%
Percentage of bus stops that are accessible ⁶²	70%	65%
Annual Ridership ⁶³	2.4M	1.5M
Information Technology		
Number of City of Barrie eServices ⁶⁴	22	26
City of Barrie Website Availability (Includes Planned Outages) ⁶⁵	99.9%	99.9%
Number of Technology Related Service Delivery Interruptions ⁶⁶	6	14

⁵⁶ Despite negative events (ie. Pandemic, tornado), the City continued to achieve majority positive/neutral news stories throughout 2021. Some of the stories included City economic recovery plans, Harvie Road bridge opening, active transportation, transit on-demand, new parking app and many funding announcements from other levels of government.

⁵⁷ Notable spikes in engagement resulted from ongoing communications on the Barrie Tornado, LDD moths and speed cushion consultation opportunities.

⁵⁸ Popular topics along with associated imagery — LDD moths, Communities in Bloom, and the Barrie Tornado — contributed towards increased content views.

⁵⁹ Notable spikes in engagement resulted from outgoing communications on LDD moths and Mapleview construction. Significant incoming messaging from the public re: gatherings at Meridian Place.

⁶⁰ There was a 16.1% audience growth between 2020 and 2021 but changes to Instagram’s algorithm have impacted content reach. Staff are working to increase in-house video production to better leverage Instagram’s Reels feature, as this may better satisfy Instagram’s algorithm and help increase impressions.

⁶¹ Ridership recovery and corresponding transit revenue has been slower than originally anticipated with the extended provincial safety measures and continued remote learning by Georgian College.

⁶² Based on front door hard surface.

⁶³ Continued impacts of the pandemic.

⁶⁴ Planning applications moved to e-services included Zoning applications, Official Plan, Subdivision, Site alterations, Permitted Use, Community Improvement Plan, and Certified Model.

Other items moved to e-services included Environmental Incident Reporting, Outdoor Solid Fuel-Burning Appliance Permit and Barrie Arts & Culture Investment Program Grant.

⁶⁵ During 2021 calendar year, website availability was 99.99%. The total combined downtime, including planned outages, for all of 2021 was 17 minutes and 45 seconds.

⁶⁶ 2021 saw several critical cyber vulnerabilities that required immediate remediation. Outages were coordinated with system users and stakeholders to minimize impact to operations. In many cases requiring less than 10 minutes of system outage. Since these outages were outside planned maintenance windows, for the purposes of this KPI, they are still considered interruptions. For 2022, the maintenance windows are being reviewed for opportunities to still react quickly to emerging threats, while minimizing impacts to operations.