



---

**TO:** GENERAL COMMITTEE

**SUBJECT:** 2018 YEAR END DEVELOPMENT CHARGE REPORTS AND  
TREASURER'S STATEMENT

**WARD:** ALL

**PREPARED BY AND KEY CONTACT:** M. VILLENEUVE, SUPERVISOR OF DEVELOPMENT CHARGES  
(X4503)  
J. COWLES, SENIOR MANAGER CORPORATE FINANCE AND  
INVESTMENT (X5347)

**SUBMITTED BY:** C. MILLAR, DIRECTOR OF FINANCE AND TREASURER (X5130)

**GENERAL MANAGER APPROVAL:** D. MCALPINE, GENERAL MANAGER OF COMMUNITY AND  
CORPORATE SERVICES

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

---

#### **RECOMMENDED MOTION**

1. That the following 2018 Annual Development Charge Statements be received:
  - a) Annual Treasurer's Development Charge Reserve Fund Statement (Appendix "A" of Staff Report FIN009-19);
  - b) Municipal Development Charge Reserve Fund Statement with Project Activity (Appendix "B" of Staff Report FIN009-19);
  - c) Listing of Section 13 Credits (Appendix "C" of Staff Report FIN009-19) owing where a front ending agreement existed prior to the first City by-law under the *Development Charges Act, 1997*;
  - d) Listing of Section 38 Credits (Appendix "D" of Staff Report FIN009-19) owing where a front ending agreement exists subsequent to the first City by-law under the *Development Charges Act, 1997*; and,
  - e) Whiskey Creek Area Specific Development Charge Reserve Fund Statement (Appendix "E" of Staff Report FIN009-19).

#### **PURPOSE & BACKGROUND**

2. The purpose of this Staff Report is to provide a statement of the Development Charge (DC) Reserve funds and all related activity for the year ending December 31, 2018, as required by the *Development Charges Act, 1997* (DC Act).
3. Pursuant to Subsection 43 of the DC Act, the Treasurer for the City is required to present a financial statement to Council, regarding the Development Charge Reserve Funds. The Treasurer's Statement for the preceding year, must include:

- a) Statements of the opening and closing balances of the Reserve Funds, and of the transactions relating to the Funds;
- b) Statements identifying:
  - (i) all assets whose capital costs were funded under a development charge by-law during the year; and,
  - (ii) for each asset mentioned in subclause (i), the manner in which any capital cost not funded under the by-law, was or will be funded;
- c) A statement as to compliance with subsection 59.1 (1), confirming that charges are not directly or indirectly imposed on development, except as permitted by the DC Act.

## **ANALYSIS**

### **2018 Annual Development Charge Statements**

- 4. Development Charges (DC's) are fees imposed on new residential and non-residential development in the City. The intent of imposing these fees is to have growth pay for growth within the City, to the greatest extent possible. In accordance with the DC Act, the City had two by-laws in place during 2018:
  - a) City-wide and area specific development charge by-law encompassing former City municipal boundary areas and the Salem & Hewitt's Secondary Plan Areas (By-law 2014-108); and,
  - b) Area specific development charge by-law for the Whiskey Creek stormwater management pond A, and downstream conveyance works in the defined area (By-law 2016-066).
- 5. The annual statements, attached in the appendices of this memorandum, describe the 2018 activity related to the receipt and use of DC's collected under the DC Act.
- 6. In some instances, the project costs reported for the current year may not be fully funded, or appear to be over funded. This is a result of the cumulative nature of the project extending over multiple years, and the timing of funding sources received or approved. Overall, the total cumulative costs of the project will be matched by the appropriate offsetting revenue source.
- 7. It is noted that some reserve funds have a deficit balance resulting from more funds being drawn than collected to date for that purpose. Interest is charged to the affected reserve funds for any "overdraft" that occurs utilizing the cash flow available from other reserve funds, while applying the appropriate interest credit to those balances. It is expected that these deficits will diminish over time, as anticipated growth occurs within the City, and the associated DC revenues are received.
- 8. In conformance with the DC Act, the attached statements will be made available to the public on the City's website, and will be provided to the Ministry of Municipal Affairs and Housing upon request.

### **2018 Development Charges Activity Analysis**

- 9. The total value of building permits issued in 2018 was \$426 Million, generating \$29 Million in development charge revenues net of discounts.

DC Reserve Fund Balances - All Services		
	2018	2017
Opening Balance, January 1	\$2,360,761	\$15,908,059
Plus: Revenues	\$29,070,604	\$28,380,510
Less: Expenditures	- \$43,177,167	- \$41,927,808
Closing Balance, December 31	-\$11,745,802	\$2,360,761

10. The total industrial development discounts in 2018 amounted to \$163K, which was funded primarily from the 2018 operating budget.
11. The total contribution to DC Reserves in 2018 was \$29 Million, with draws from the DC Reserves totalling \$43.2 Million. The December 31, 2018 year-end balance in DC Reserves is a deficit of \$11.7 Million.
12. As described in the City of Barrie's 2019 Business Plan and Budget, the forecast of DC Reserves over the next five years includes:
  - a) Five year average annual draws from DC Reserves - \$81 Million;
  - b) Five year average annual DC revenues - \$105 Million; and,
  - c) Five year average ending DC Reserve balance - \$15 Million
13. The City's Financial Policy Framework includes targets related to DC Reserves as follows:
  - a) On a consolidated basis, the DC Reserve Funds must maintain a positive balance; and,
  - b) DC supported debt outstanding not to exceed 25% of the DC eligible costs for the forecast period of the latest DC Background Study.
14. The target set out in 13a) above was not met, largely due to collection of development charges being less than forecast.
15. During the upcoming 2020 Business Plan and Budget process, staff will be updating forecasts and will provide a recommended Capital Plan for Council consideration. As well, the City's DC Background Study and By-law will be updated in 2019.
16. A Memorandum of Understanding (MOU) relating to phase 1 of the Secondary Plan areas, was signed on June 17, 2014, between the City of Barrie and land owners within the Secondary Plan area (Salem and Hewitt's), which predates Bill 73 of the current Development Charges Act that came into effect January 1, 2016. These contributions were determined by the Fiscal Impact Analysis performed in 2015 to be necessary in order to advance the necessary capital works required for the development of these areas. The City has collected \$404,040 of voluntary contributions to date as agreed through the MOU and anticipates collecting an additional \$42M throughout the execution of phase 1.

---

### **ENVIRONMENTAL MATTERS**

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

### **ALTERNATIVES**

18. The annual DC statements and the DC Background Study and By-law Updates are completed in order to remain compliant with provincial legislation, and to continue to collect DC's on all growth related development. As such, no alternatives are presented.

### **FINANCIAL**

19. The annual DC statements are statutory under the DC Act, and are for information purposes only. As such, there is no financial impact as a result of these reports.

### **LINKAGE TO 2018-2022 STRATEGIC PLAN**

20. The recommendation included in this Staff Report is not specifically related to the goals identified in the 2018-2022 Strategic Plan.



**Appendix A**  
**City of Barrie**  
**Annual Treasurers Statement of Reserve Funds for By-Law 2014-108**

Description	Services to which the Development Charge Relates																			Total - All Services
	Municipal Wide Services							Area Specific Services: Former City Municipal Boundary Areas			Area Specific Services: Salem & Hewitts Secondary Plan Areas		Municipal Wide Services							
	Roads	Water Services-Facilities	Water Services-Facilities Related Debt	Wastewater Services-Facilities	Wastewater Services-Facilities Related Debt	Protection <sup>a</sup>	Transit	Stormwater Drainage & Control Services	Water Services-Distribution Systems	Wastewater Services-Collection Systems	Water Services-Distribution Systems	Wastewater Services-Collection Systems	Roads Related	Parking	Parks and Recreation <sup>a</sup>	Library Services	Administration	Paramedics	Social Housing	
Opening Balance, January 1, 2018*	42,038,524	97,449	-18,871,985	17,530,022	-22,375,976	1,014,755	432,353	-2,272,612	-1,194,869	-3,271,074	-7,503,535	-168,796	922,929	-1,614,088	4,243,631	322,150	-3,006,126	-1,044,323	-2,906,855	2,371,574
Plus:																				
Development Charge Collections	13,605,629	-525,250	4,827,067	295,235	2,749,548	397,922	392,943	580,628	80,669	4,940	1,070,294	1,084,238	401,155	179,235	3,457,190	313,266	247,485	48,892	118,094	29,329,180
Accrued Interest	861,376	-7,383	-417,778	345,591	-497,309	9,473	4,879	-46,980	-23,272	-70,054	-158,857	-43,361	20,030	-32,550	88,541	6,974	-67,471	-20,644	-57,604	-106,399
DC Discounts granted <sup>i</sup>	0	-1,748	-37,889	-6,822	-20,843	-5,451	-2,048	-24,904	-4,623	75	0	0	-996	-3,176	-48,513	-3,703	-2,575	226	0	-162,990
Sub-Total	14,467,005	-534,381	4,371,400	634,004	2,231,396	401,944	395,774	508,744	52,774	-65,039	911,437	1,040,877	420,189	143,509	3,497,218	316,537	177,439	28,474	60,490	29,059,791
Less:																				0
Amount Transferred to Capital (or Other) Funds <sup>2</sup>	-10,503,400	-24,600	-7,917,481	-407,375	-8,219,551	-1,852,043	-670,443	-979,593	-344,928	-271,763	-2,547,113	-5,385,955	-89,852	-214,331	-1,325,580	-62,564	-1,014,158	-286,659	-1,059,778	-43,177,167
Sub-Total	-10,503,400	-24,600	-7,917,481	-407,375	-8,219,551	-1,852,043	-670,443	-979,593	-344,928	-271,763	-2,547,113	-5,385,955	-89,852	-214,331	-1,325,580	-62,564	-1,014,158	-286,659	-1,059,778	-43,177,167
																				0
Closing Balance, December 31, 2018*	46,002,129	-461,532	-22,418,066	17,756,651	-28,364,131	-435,344	157,684	-2,743,461	-1,487,023	-3,607,876	-9,139,211	-4,513,874	1,253,266	-1,684,910	6,415,269	576,123	-3,842,845	-1,302,508	-3,906,143	-11,745,802

\*Negative balance denotes a deficit

<sup>1</sup> Discretionary discounts granted in accordance with City-wide By-law 2014-108; repaid to the DC reserve funds from other sources and included in the Development Charge Collection total in the above table.

<sup>2</sup> See Appendix B for details

\* Service category includes: Police Services and Fire Services

\*Service category includes: Indoor Recreation Services and Parkland Development Services

The Municipality is compliant with s.s. 59.1 (1) of the *Development Charges Act*, whereby charges are not directly or indirectly imposed on development nor has a requirement to construct a service related to development been imposed, except as permitted by the *Development Charges Act* or another Act. A Memorandum of Understanding (MOU) was signed on June 17, 2014, between the City of Barrie and land owners within the Secondary Plan area (Salem and Hewitt's), which predates Bill 73 of the current Development Charges Act that came into effect January 1, 2016. The City has collected \$404,040 of voluntary contributions as agreed through the MOU.

**Appendix B**  
**City of Barrie**  
**Amount Transferred to Capital (or Other) Funds - Capital Fund Transactions**

Capital Fund Transactions	2018 Gross Capital Cost	DC Reserve Fund Draw	Other Reserve/Reserve Fund Draws	Tax Supported Contributions	Rate Supported Contributions	Grants, Subsidies, Other Contributions
<b>Administration</b>						
Infrastructure Master Plans / DC Technical Studies Update	\$ 1,627,217	\$ (847,830)	\$ 47,643	\$ (173,823)	\$ (62,705)	\$ (590,502)
Parks and Recreation Strategic Master Plan Update	\$ 85,373	\$ (57,627)	\$ 0	\$ (27,746)	\$ -	\$ -
Official Plan Comprehensive Update	\$ 86,016	\$ (77,414)	\$ (0)	\$ (8,602)	\$ -	\$ -
2018-2019 DC Background Study Update	\$ 50,010	\$ (31,287)	\$ (13,722)	\$ (2,358)	\$ (2,643)	\$ -
<b>Sub-Total - Administration</b>	<b>\$ 1,848,616</b>	<b>\$ (1,014,158)</b>	<b>\$ 33,921</b>	<b>\$ (212,529)</b>	<b>\$ (65,348)</b>	<b>\$ (590,502)</b>
<b>Library</b>						
Hewitt's Library Branch New Building Development	\$ 13,960	\$ (12,564)	\$ (0)	\$ (1,396)	\$ -	\$ -
<b>Sub-Total - Library</b>	<b>\$ 13,960</b>	<b>\$ (12,564)</b>	<b>\$ (0)</b>	<b>\$ (1,396)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Parking</b>						
Centennial Park Expansion	\$ 190,157	\$ (88,602)	\$ (97,928)	\$ (3,627)	\$ -	\$ -
<b>Sub-Total - Parking</b>	<b>\$ 190,157</b>	<b>\$ (88,602)</b>	<b>\$ (97,928)</b>	<b>\$ (3,627)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Parks &amp; Recreation</b>						
Centennial Park Expansion	\$ 239,433	\$ (294,193)	\$ 50,507	\$ 4,252	\$ -	\$ -
Hewitt's Community Centre New Building Development	\$ 35,991	\$ (32,392)	\$ 0	\$ (3,599)	\$ -	\$ -
Painswick Park Rehabilitation	\$ 3,718	\$ (2,684)	\$ (1,590)	\$ 556	\$ -	\$ -
Loyalist Park Expansion Phase 2	\$ 36,188	\$ (32,569)	\$ (0)	\$ (3,619)	\$ -	\$ -
<b>Sub-Total - Parks &amp; Recreation</b>	<b>\$ 315,330</b>	<b>\$ (361,837)</b>	<b>\$ 48,916</b>	<b>\$ (2,409)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Protection</b>						
Barrie - Simcoe Emergency Services Campus - Phase 1	\$ 33,465,693	\$ (1,644,196)	\$ (19,937,738)	\$ (5,597,865)	\$ -	\$ (6,285,894)
BFES Station 6 New Building Development	\$ -	\$ (24,294)	\$ 24,294	\$ -	\$ -	\$ -
<b>Sub-Total - Protection</b>	<b>\$ 33,465,693</b>	<b>\$ (1,668,490)</b>	<b>\$ (19,913,444)</b>	<b>\$ (5,597,865)</b>	<b>\$ -</b>	<b>\$ (6,285,894)</b>
<b>Roads</b>						
Mapleview Drive East Improvements - Country Lane to Yonge (City)	\$ 1,516	\$ (1,288)	\$ (227)	\$ -	\$ -	\$ -
Essa Road New Transmission Watermain and Road Expansion - Mapleview to Athabaska (City)	\$ 17,313	\$ (14,716)	\$ (2,597)	\$ -	\$ -	\$ -
Huron Road New Trunk Sanitary Sewer and Road Replacement - Lockhart to McKay (Developer)	\$ 156,887	\$ (139,035)	\$ (17,852)	\$ -	\$ -	\$ -
McKay Road New Trunk Sanitary Sewer - Hwy 400 to Huronia (Developer)	\$ 122,332	\$ (104,239)	\$ (18,093)	\$ -	\$ -	\$ -
McKay Road New Interchange - Highway 400 (City)	\$ 205	\$ (174)	\$ (0)	\$ (31)	\$ -	\$ -
Salem Road New Transmission Watermain and Road Expansion - County Road 27 to Dunn (Developer)	\$ -	\$ (161)	\$ 161	\$ -	\$ -	\$ -
Yonge Street ROW Expansion - Mapleview to Madeline (City)	\$ 192,148	\$ (169,994)	\$ (22,154)	\$ -	\$ -	\$ -
2018-2019 DC Background Study Update	\$ -	\$ (13,722)	\$ 13,722	\$ -	\$ -	\$ -
Mapleview Dr E Road Expansion & New Trunk Watermain - East of Yonge to Prince William (City)	\$ 6,009	\$ (5,107)	\$ 0	\$ (901)	\$ -	\$ -
Ferndale Drive North ROW Expansion - Dunlop to Tiffin	\$ 17,157	\$ (10,820)	\$ 804	\$ (7,141)	\$ -	\$ -
Duckworth St- Bernick to Cundles	\$ 76,814	\$ (14,664)	\$ (58,727)	\$ (3,422)	\$ -	\$ (0)
Mapleview Dr. Welham-Huron	\$ 24,443	\$ (41,018)	\$ 39,319	\$ (22,744)	\$ -	\$ -
Essa Road Right of Way Expansion - Bryne to Fairview (outside of CAH limits)	\$ 59,111	\$ (287,181)	\$ 327,807	\$ (99,737)	\$ -	\$ -



**Appendix B Continued**  
**City of Barrie**  
**Amount Transferred to Capital (or Other) Funds - Capital Fund Transactions**

Capital Fund Transactions	2018 Gross Capital Cost	DC Reserve Fund Draw	Other Reserve/Reserve Fund Draws	Tax Supported Contributions	Rate Supported Contributions	Grants, Subsidies, Other Contributions
Duckworth Collector Road	\$ 1,310	\$ (164)	\$ (1,145)	\$ -	\$ -	\$ -
Bayview Dr. S Essa to Caplan	\$ 64,055	\$ (42,674)	\$ (7,155)	\$ (14,225)	\$ -	\$ -
Dunlop and Tiffin/Miller Intersection Improvements	\$ 2,132,183	\$ (1,167,316)	\$ (466,756)	\$ (498,111)	\$ -	\$ -
Essa Road ROW Replacement and Hotchkiss Creek Expansion - Anne to Gowan	\$ 421,959	\$ (436,349)	\$ (129,229)	\$ 122,182	\$ -	\$ 21,438
Mapleview Drive East Improvements - Country Lane to Yonge (City)	\$ 1,299,904	\$ (1,085,096)	\$ (221,842)	\$ 7,035	\$ -	\$ -
Tiffin Street ROW Expansion - Hwy 400 Underpass	\$ 3,560	\$ (2,205)	\$ (1,146)	\$ (209)	\$ -	\$ -
McKay Road New Overpass and Transmission Watermain - Highway 400 (City)	\$ 2,351,750	\$ (1,998,987)	\$ (70,552)	\$ (282,210)	\$ -	\$ -
Hwy 400 Impr Need Justif Study	\$ 48,917	\$ (27,705)	\$ (16,320)	\$ (4,893)	\$ -	\$ -
Harvie Road and Big Bay Point Road New Crossing - Highway 400	\$ 2,837,269	\$ (1,853,630)	\$ (14,482)	\$ (969,157)	\$ -	\$ -
Bell Farm Road ROW Expansion - St. Vincent to Duckworth	\$ 135,412	\$ (130,690)	\$ 41,151	\$ (48,213)	\$ 2,341	\$ -
Duckworth Street New Transmission Watermain and ROW Expansion - Bell Farm to St. Vincent	\$ 1,171,318	\$ (890,349)	\$ 128,499	\$ (409,469)	\$ -	\$ -
Essa Road ROW Expansion - Coughlin to Mapleview	\$ (25,589)	\$ 6,734	\$ 2,566	\$ 16,289	\$ -	\$ -
Gunn Street ROW Replacement - Peel to St. Vincent	\$ 37,892	\$ (4,565)	\$ 0	\$ (33,327)	\$ -	\$ -
Harvie Rd ROW - Essa to Veteran's	\$ 1,013	\$ (659)	\$ 0	\$ (355)	\$ -	\$ -
Ross, Collier, Bayfield Intersection Realignment	\$ 57,309	\$ (33,949)	\$ (0)	\$ (23,360)	\$ -	\$ -
Sidewalk Infill Program	\$ 205,570	\$ (13,625)	\$ (181,667)	\$ (10,279)	\$ -	\$ -
Big Bay Point Road ROW Expansion - Bayview to Huronia	\$ 238,982	\$ (159,330)	\$ (0)	\$ (79,653)	\$ -	\$ -
Bryne Drive New Road Construction - Harvie to North of Caplan	\$ 196,195	\$ (111,873)	\$ (0)	\$ (84,322)	\$ -	\$ -
Bryne Drive New Road Construction - Harvie to South of Essa	\$ 148,252	\$ (96,364)	\$ (0)	\$ (51,888)	\$ -	\$ -
Bayview Drive New Transmission Watermain & Road Expansion - Little Avenue to Big Bay Point Road	\$ 254,395	\$ (169,605)	\$ -	\$ (84,790)	\$ -	\$ -
Harvie Road ROW Expansion - Essa to Bryne	\$ 1,924,388	\$ (1,424,047)	\$ -	\$ (500,341)	\$ -	\$ -
Dunlop Street Right of Way and Interchange Expansion - Sarjeant to Anne (within CAH limits)	\$ 30,252	\$ (19,664)	\$ 0	\$ (10,588)	\$ -	\$ -
Dunlop Street Right of Way Expansion - Sarjeant to Anne (outside of CAH limits)	\$ 18,030	\$ (11,719)	\$ 0	\$ (6,310)	\$ -	\$ -
Hotchkiss Creek Culvert Expansion - Innisfil, 125m North of Tiffin	\$ 137,253	\$ (27,451)	\$ 0	\$ (109,802)	\$ -	\$ -
<b>Sub-Total - Roads</b>	<b>\$ 14,365,512</b>	<b>\$ (10,503,400)</b>	<b>\$ (675,918)</b>	<b>\$ (3,209,972)</b>	<b>\$ 2,341</b>	<b>\$ 21,438</b>
<b>Roads Related</b>						
Operations Satellite Yard New Building Development	\$ 107,280	\$ (107,280)	\$ (0)	\$ -	\$ -	\$ -
Operations Centre Building Renovation	\$ 32,132	\$ 17,428	\$ (49,560)	\$ -	\$ -	\$ -
<b>Sub-Total - Roads Related</b>	<b>\$ 139,412</b>	<b>\$ (89,852)</b>	<b>\$ (49,560)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Stormwater Drainage &amp; Control Services - Former City Municipal Boundary Areas</b>						
Ferndale Drive North ROW Expansion - Dunlop to Tiffin	\$ 35	\$ (469)	\$ 558	\$ (124)	\$ -	\$ -
Cundles Rd. E-Duckworth-Living	\$ 27,048	\$ (15,481)	\$ (11,567)	\$ -	\$ -	\$ -
Essa Road Right of Way Expansion - Bryne to Fairview (outside of CAH limits)	\$ 534	\$ (14,132)	\$ 23,019	\$ (9,421)	\$ -	\$ -
Whiskey Creek Floodway - Brennan to The Boulevard	\$ 524	\$ (165)	\$ -	\$ (359)	\$ -	\$ -
Whiskey Creek Culvert Replacement - Brennan Ave	\$ 960	\$ (302)	\$ -	\$ (658)	\$ -	\$ -
Whiskey Creek Culvert Replacement - The Boulevard	\$ 2,182	\$ (825)	\$ -	\$ (1,357)	\$ -	\$ -
Whiskey Creek Floodway - North of Brennan	\$ 698	\$ (220)	\$ -	\$ (479)	\$ -	\$ -

**Appendix B Continued**  
**City of Barrie**  
**Amount Transferred to Capital (or Other) Funds - Capital Fund Transactions**

Capital Fund Transactions	2018 Gross Capital Cost	DC Reserve Fund Draw	Other Reserve/Reserve Fund Draws	Tax Supported Contributions	Rate Supported Contributions	Grants, Subsidies, Other Contributions
Essa Road ROW Replacement and Hotchkiss Creek Expansion - Anne to Gowan	\$ 68,932	\$ (660,898)	\$ (466,765)	\$ 1,058,731	\$ -	\$ -
Mapleview Drive East Improvements - Country Lane to Yonge (City)	\$ 26,787	\$ (26,787)	\$ -	\$ -	\$ -	\$ -
Mulcaster St Storm Outlet	\$ 997	\$ (221)	\$ (602)	\$ (174)	\$ -	\$ -
Bell Farm Road ROW Expansion - St. Vincent to Duckworth	\$ 21,984	\$ (14,290)	\$ (0)	\$ (7,695)	\$ -	\$ -
Dyments Creek Culvert Expansion - Bradford St. Lovers Creek New Bridge - Tollendal Mill, 150m West of Coxmill	\$ 14,721	\$ (30,497)	\$ 5,768	\$ 10,008	\$ -	\$ -
Gunn Street ROW Replacement - Peel to St. Vincent	\$ 7,873	\$ (4,187)	\$ (930)	\$ (2,755)	\$ -	\$ -
Ross, Collier, Bayfield Intersection Realignment	\$ 183	\$ (46)	\$ -	\$ (137)	\$ -	\$ -
Sophia Creek Culvert Expansion - Grove, 130m East of Davidson	\$ 90	\$ (56)	\$ -	\$ (34)	\$ -	\$ -
Big Bay Point Road ROW Expansion - Bayview to Huronia	\$ 15,752	\$ (3,938)	\$ -	\$ (11,814)	\$ -	\$ -
Kidds and Sophia Creek Storm Pond Upgrades - Irwin (KD03), Ford (KD06), and Ottawa (SP03)	\$ 59,009	\$ (39,341)	\$ (0)	\$ (19,668)	\$ -	\$ -
Bryne Drive New Road Construction - Harvie to North of Caplan	\$ 76,210	\$ (76,210)	\$ -	\$ -	\$ -	\$ -
Bayview Drive New Transmission Watermain & Road Expansion - Little Avenue to Big Bay Point Road	\$ 87,641	\$ (41,418)	\$ (0)	\$ (46,223)	\$ -	\$ -
Dyments Creek Channel Improvements - Sanford to Bradford	\$ 59,231	\$ (39,489)	\$ -	\$ (19,742)	\$ -	\$ -
Bunker's Creek Culvert Expansion - Bradford Street	\$ 6,756	\$ (811)	\$ -	\$ (5,945)	\$ -	\$ -
Bunkers Creek Culvert Expansion - Innisfil Street and Watercourse Upgrade - Innisfil to Bradford	\$ 12,477	\$ (3,119)	\$ -	\$ (9,357)	\$ -	\$ -
	\$ 26,769	\$ (6,692)	\$ 0	\$ (20,077)	\$ -	\$ -
<b>Sub-Total - Stormwater</b>	<b>\$ 517,393</b>	<b>\$ (979,593)</b>	<b>\$ (450,520)</b>	<b>\$ 912,720</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Transit</b>						
Transit Garage	\$ 4,070	\$ (425)	\$ (3,646)	\$ -	\$ -	\$ -
<b>Sub-Total - Transit</b>	<b>\$ 4,070</b>	<b>\$ (425)</b>	<b>\$ (3,646)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Water - Facilities</b>						
Bayview Drive New Transmission Watermain & Road Expansion - Little Avenue to Big Bay Point Road	\$ 25,625	\$ (24,600)	\$ 0	\$ (1,025)	\$ -	\$ -
<b>Sub-Total - Water - Facilities</b>	<b>\$ 25,625</b>	<b>\$ (24,600)</b>	<b>\$ 0</b>	<b>\$ (1,025)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Wastewater - Facilities</b>						
Co-generation & Biogas Trmt	\$ 85,198	\$ (69,714)	\$ 0	\$ -	\$ (15,484)	\$ -
WwTF New Heat Exchanger - Primary Digester 3	\$ 138,997	\$ (125,098)	\$ (8,175)	\$ -	\$ (5,724)	\$ -
WwTF New Hot Water Balancing - Primary Digester 3	\$ 8,510	\$ (5,531)	\$ 0	\$ -	\$ (2,978)	\$ -
WwTF Selector Tank Mixer Upgrade	\$ 31,266	\$ (28,140)	\$ 0	\$ -	\$ (3,127)	\$ -
Sanitary Pump Station 3 Decommissioning (City)	\$ 387,302	\$ (166,137)	\$ (55,028)	\$ -	\$ (166,137)	\$ -
WwTF Alum System Upgrade at Secondary Clarifiers	\$ 36,447	\$ (12,756)	\$ -	\$ -	\$ (23,690)	\$ -
<b>Sub-Total - Wastewater - Facilities</b>	<b>\$ 687,720</b>	<b>\$ (407,375)</b>	<b>\$ (63,204)</b>	<b>\$ -</b>	<b>\$ (217,141)</b>	<b>\$ -</b>
<b>Wastewater Services-Collection Systems - Salem &amp; Hewitt's Secondary Plan Areas</b>						
Mapleview Drive West Sanitary Forecmain Twinning and Pumping Station 5 Upgrades & Expansion (City)	\$ 5,491,196	\$ (5,385,955)	\$ (105,241)	\$ -	\$ -	\$ -
<b>Sub-Total - Wastewater Services - Collection Systems - Salem &amp; Hewitt's Secondary Plan Areas</b>	<b>\$ 5,491,196</b>	<b>\$ (5,385,955)</b>	<b>\$ (105,241)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**Appendix B Continued**  
**City of Barrie**  
**Amount Transferred to Capital (or Other) Funds - Capital Fund Transactions**

Capital Fund Transactions	2018 Gross Capital Cost	DC Reserve Fund Draw	Other Reserve/Reserve Fund Draws	Tax Supported Contributions	Rate Supported Contributions	Grants, Subsidies, Other Contributions
<u>Water Services-Distribution Systems - Former City Municipal Boundary Areas</u>						
SUNNIDALE RESERVOIR	\$ 917	\$ (970)	\$ 2,076	\$ -	\$ (2,023)	\$ -
Ferndale Drive North ROW Expansion - Dunlop to Tiffin	\$ 20	\$ (0)	\$ -	\$ -	\$ (20)	\$ -
Sunnidale: Letitia-Wellington Transmission Watermain	\$ 450,629	\$ (133,399)	\$ (3,675)	\$ -	\$ (313,556)	\$ -
Essa Road ROW Replacement and Hotchkiss Creek Expansion - Anne to Gowan	\$ 11,101	\$ 1,066	\$ 20,095	\$ 3,377	\$ 228,871	\$ (264,510)
Dunlop, Poyntz and Berczy New Watermain and ROW Replacement - Codrington to Mulcaster	\$ 11,820	\$ (2,717)	\$ -	\$ -	\$ (9,103)	\$ -
Duckworth Street New Transmission Watermain and ROW Expansion - Bell Farm to St. Vincent	\$ 326,419	\$ (208,908)	\$ (0)	\$ -	\$ (117,511)	\$ -
Sub-Total - Water Serv-Dist Systems - Former City Municipal Boundary Areas	\$ 800,905	\$ (344,928)	\$ 18,496	\$ 3,377	\$ (213,340)	\$ (264,510)
<u>Wastewater Services-Collection Systems - Former City Municipal Boundary Areas</u>						
Mapleview Drive East ROW Expansion - Huronia to Country (City)	\$ 347,047	\$ (265,778)	\$ (4,990)	\$ (15,518)	\$ (60,761)	\$ -
Essa Road ROW Replacement and Hotchkiss Creek Expansion - Anne to Gowan	\$ 19,975	\$ 1,200	\$ (19,975)	\$ 3,800	\$ 522,349	\$ (527,349)
Bishop Drive Trunk Sanitary Sewer Expansion - Ferndale to Patterson	\$ 65,194	\$ (7,185)	\$ 6,656	\$ -	\$ (64,665)	\$ -
Sub-Total - Wastewater Services-Collection Systems - Former City Municipal Boundary Areas	\$ 432,216	\$ (271,763)	\$ (18,309)	\$ (11,718)	\$ 396,923	\$ (527,349)
<u>Water Services-Distribution Systems - Salem &amp; Hewitt's Secondary Plan Areas</u>						
Mapleview Drive East Improvements - Country Lane to Yonge (City)	\$ 766,731	\$ (769,267)	\$ 0	\$ -	\$ 2,536	\$ -
Sandringham Drive New 600mm Transmission Watermain - Big Bay Point to Mapleview (City)	\$ 921,841	\$ (919,941)	\$ (1,900)	\$ -	\$ -	\$ -
Ashford Drive and Madelaine Drive New 750 mm Transmission Watermain - Big Bay Point to Mapleview (City)	\$ 481,396	\$ (484,553)	\$ 3,158	\$ -	\$ -	\$ -
County Road 27 New Transmission Watermain - Holly PS to Former Barrie South City Limits (Developer)	\$ 241,200	\$ (169,122)	\$ (72,078)	\$ -	\$ -	\$ -
Essa Road New Transmission Watermain and Road Expansion - Mapleview to Athabaska (City)	\$ 621	\$ (621)	\$ -	\$ -	\$ -	\$ -
Huron Road New Trunk Sanitary Sewer and Road Replacement - Lockhart to McKay (Developer)	\$ 60,341	\$ (56,922)	\$ (2,056)	\$ -	\$ (1,363)	\$ -
McKay Road New Trunk Sanitary Sewer - Hwy 400 to Huronia (Developer)	\$ 141,457	\$ (146,685)	\$ 5,228	\$ -	\$ -	\$ -
Sub-Total - Water Services-Distribution Systems - Salem & Hewitt's Secondary Plan Areas	\$ 2,613,586	\$ (2,547,111)	\$ (67,648)	\$ -	\$ 1,173	\$ -
<u>Paramedics</u>						
Paramedics Capital - City of Barrie allocation	\$ 1,238,538	\$ (286,659)	\$ (951,879)	\$ -	\$ -	\$ -
Sub-Total - Paramedics	\$ 1,238,538	\$ (286,659)	\$ (951,879)	\$ -	\$ -	\$ -
<u>Social Housing</u>						
Social Housing Capital - City of Barrie allocation	\$ 1,735,213	\$ (1,059,778)	\$ (675,435)	\$ -	\$ -	\$ -
Sub-Total - Social Housing	\$ 1,735,213	\$ (1,059,778)	\$ (675,435)	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 63,885,142</b>	<b>\$ (25,047,090)</b>	<b>\$ (22,971,398)</b>	<b>\$ (8,124,445)</b>	<b>\$ (95,392)</b>	<b>\$ (7,646,817)</b>



**Appendix C**  
**City of Barrie**  
**Statement of Section 13 Credit Holder Transactions**

Credit Holder	Plan Number	Applicable DC Reserve Fund	Credit Balance Outstanding January 1, 2018	Additional Credits Granted During Year	Credits Used by Holder During Year	Credit Balance Outstanding December 31, 2018
C P Link Developments Inc.	M580 (D12-246)	Roads	\$ 3,295	\$ -	\$ -	\$ 3,295
Georgian Glen Development	M619 (D12-211)	Roads	36,792	-	-	36,792
Crisdawn Construction	M689 (D12-211)	Roads	160,756	-	-	160,756
Edgehill Homes Development	M813 (D12-316)	Wastewater	86,178	-	-	86,178



**Appendix D**  
**City of Barrie**  
**Statement of Credit Holder Transactions under DCA 1997, s. 38**

Credit Holder	Plan Number	Applicable DC Reserve Fund	Credit Balance Outstanding January 1, 2018	Additional Credits Granted During Year	Credits Used by Holder During Year	Credit Balance Outstanding December 31, 2018
Ardagh West Development Corporation	M765, M771, M774, M783, M799	Roads	5,052	-	-	5,052
		Stormsewer	1,280	-	-	1,280
		Water	648	-	-	648
Reids Uptown Homes	M812 (D12-206)	Water	20,529	-	-	20,529
Arthur Wolfond in trust	M832	Roads	24,500	-	-	24,500
Barrie Heritage Developments	M722	Water	32,500	-	-	32,500
Barrie Heritage Developments	M790	Water	13,650	-	-	13,650
Barrie Heritage Developments	M760	Water	29,500	-	-	29,500
Mason Homes	M760	Water	5,971	-	-	5,971
1616678 Ontario Ltd. (Baywood)	M820	Water	67,803	-	-	67,803
771955 Ontario Ltd. (Maplecourt)	M781	Water	27,193	-	-	27,193
Crisdawn (Dunsmore subdivision)	M689	Water	96,171	-	-	96,171
1264337 Ontario Inc. (Parkland)	M765/M799	Water	70,513	-	-	70,513
DG Pratt	M822	Water	50,550	-	-	50,550
Mapleview Industrial Dev. Inc.	M695	Water	59,183	-	-	59,183
Mapleview Industrial Dev. Inc.	M882	Water	40,000	-	-	40,000
125560 Ontario Inc. (Argento)	M870	Water	29,074	-	-	29,074
Hewitt's Creek Landowners Group Inc	EA & Design Project Expenses	Roads, Water, Wastewater	1,891,910	106,979		1,998,889
Salem Landowners Group Inc	EA & Design Project Expenses	Roads, Water, Wastewater	1,891,910	106,979	(1,455,312)	543,577