



TO:	GENERAL COMMITTEE
SUBJECT:	2019 YEAR END CASH IN LIEU OF PARKLAND REPORT AND TREASURER'S STATEMENT
WARD:	ALL
PREPARED BY AND KEY CONTACT:	M. VILLENEUVE, SUPERVISOR OF DEVELOPMENT CHARGES, EXT. 4503 J. COWLES, SENIOR MANAGER CORPORATE FINANCE AND INVESTMENT EXT. 5347
SUBMITTED BY:	C. MILLAR, DIRECTOR OF FINANCE AND TREASURER EXT. 5130
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 2019 Annual Cash in Lieu of Parkland Statements be received:
 - a) Cash in Lieu of Parkland Reserve Fund Statement attached as Appendix "A" to Staff Report FIN006-20; and
 - b) Cash in Lieu of Parkland Project Activity attached as Appendix "B" to Staff Report FIN006-20.

PURPOSE & BACKGROUND

2. This report provides the annual statement of the cash in lieu of parkland reserve and all related activity for the year ending December 31, 2019, as required by the *Planning Act*.

ANALYSIS

3. On December 3, 2015, the Province gave royal assent for "The Smart Growth for our Communities Act, 2015" (Bill 73) which provided amendments to the Development Charges Act and the Planning Act. Subsequent to this date, specific amendments of Bill 73 pertaining to the Planning Act came into force on July 1, 2016, including the following reporting requirements (*Planning Act, Section 42*):

Treasurer's statement

(17) The treasurer of the municipality shall each year, on or before the date specified by the council, give the council a financial statement relating to the special account. 2015, c. 26, s. 28 (11).

Requirements

- (18) The statement shall include, for the preceding year,
- (a) statements of the opening and closing balances of the special account and of the transactions relating to the account.
 - (b) statements identifying,
 - (i) any land or machinery acquired during the year with funds from the special account,
 - (ii) any building erected, improved or repaired during the year with funds from the special account,
 - (iii) details of the amounts spent, and
 - (iv) for each asset mentioned in subclauses (i) and (ii), the manner in which any capital cost not funded from the special account was or will be funded; and
 - (c) any other information that is prescribed. 2015, c. 26, s. 28 (11).
4. Under Section 42 of the Planning Act, a municipality may require, as a condition of development, that land be conveyed to the municipality for park or other public recreational purposes. Alternatively, the council may require a payment in lieu, to the value of the land otherwise required to be conveyed. Those funds must be held in a special account (reserve fund), allocated interest, and spent only for the acquisition of land to be used for park or other public recreational purposes including the erection, improvement or repair of buildings and the acquisition of machinery.
5. The City of Barrie has been collecting cash in lieu of parkland funds for many years and has been maintaining two dedicated reserve funds, one for residential contributions and one for non-residential contributions, to record and track the use of those funds. For reporting purposes, the two reserve funds are being combined into one account.
6. The following reports, attached in the appendices of this memorandum, describe the 2019 activity related to the receipt and use of cash in lieu of parkland collected under the Planning Act:
- a) Cash in Lieu of Parkland Reserve Fund Statement (Appendix A).
 - b) Cash in Lieu of Parkland Reserve Fund Statement with Project Activity (Appendix B).
7. 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.
8. In November and December of 2018, the City entered into Master Parkland Agreements with landowner groups in the Salem and Hewitt's Secondary Plan Areas, in which the City and the Owners agreed to fix the total Parkland Obligations including the size and configuration of lands to be conveyed to the City as well as the cash in lieu of Parkland for the land conveyance shortfalls. The funds that have been received will be used for the future purchase of additional parkland needs.
9. In conformance with the Planning Act, this report 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.

ENVIRONMENTAL AND CLIMATE CHANGE IMPACT MATTERS

10. There are no environmental and/or climate change impact matters related to the recommendation.

ALTERNATIVES

11. The annual statement is completed in order to remain compliant with provincial legislation, and as such, no alternatives are presented.

FINANCIAL

12. The annual statement is statutory under the Planning Act and is for information purposes only. As such, there is no financial impact as a result of this report.

LINKAGE TO 2018-2022 STRATEGIC PLAN

13. 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
CASH IN LIEU OF PARKLAND RESERVE FUND STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2019

	Total (\$)
Balance as at January 1, 2019	10,457,531
Add:	
Cash in Lieu Collected during 2019	7,357,529
Interest Earned	368,062
Subtotal	18,183,122
Less:	
Funds Expended on Projects:	878,822
Balance as at December 31, 2019	17,304,300



APPENDIX "B"

CITY OF BARRIE
CASH IN LIEU OF PARKLAND PROJECT ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2019

Capital Fund Transactions	2019 Gross Capital Cost	Cash in Lieu of Parkland Reserve Fund Draw	Other Reserve/Reserve Fund Draws	Grants, Subsidies Other Contributions
Centennial Park Expansion	224,122	(63,079)	(2,220,268)	(469,838)
Annual Playground Revitalization Program	335,236	(328,712)	(5,820)	
Heritage Trail Sign Expansion	90,110	(44,963)	(45,147)	
Tennis Court Rehabilitation Program	285,907	(15,811)	139	(270,123)
Heritage Park Splash Pad Rehabilitation	1,798	(490)	(1,308)	
Painswick Park Rehabilitation	137,497	(14,295)	(65,253)	
Wfront Bball Court &Artif Ice Rink Reloc		(37,284)	(11,389)	
Park Condition Assessment Study	125,881	(125,000)		
ARC Design Substances Survey Abatement	7,305	(7,305)		
Holly Comm Ctre Build Auto System Repl	4,979	(4,979)		
St. Vincent Park Washroom Building Repl	236,904	(236,904)		
Total	1,449,740	(878,822)	(2,349,047)	(739,961)