
TO: GENERAL COMMITTEE

SUBJECT: 2014 ANNUAL DEVELOPMENT CHARGE REPORTS

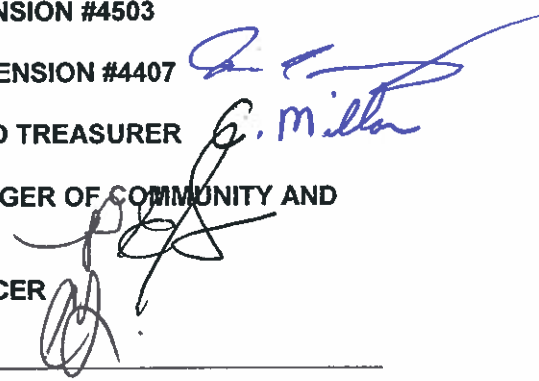
WARD: ALL

PREPARED BY AND KEY CONTACT: A. GALLANT, BUDGET ANALYST, EXTENSION #4503
M. JERMEY, DEPUTY TREASURER, EXTENSION #4407

SUBMITTED BY: C. MILLAR, DIRECTOR OF FINANCE AND TREASURER

GENERAL MANAGER APPROVAL: P. ELLIOTT-SPENCER, GENERAL MANAGER OF COMMUNITY AND CORPORATE SERVICES

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



RECOMMENDED MOTION

1. That the following 2014 Annual Development Charge reports be received:
 - a) Municipal Development Charge Reserve Fund Statement (Appendix A to FIN009-15);
 - b) Municipal Development Charge Reserve Fund Statement with Project Activity (Appendix B to FIN009-15);
 - c) Listing of Section 13 Credits (Appendix C to FIN009-15) 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 to FIN009-15) 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 to FIN009-15).

PURPOSE & BACKGROUND

Report Overview

2. Section 43 of the *Development Charges Act, 1997* requires the Treasurer to give Council a financial statement relating to development charge by-laws and the related reserve funds. A copy of the statement must be sent to the Minister of Municipal Affairs and Housing within 60 days after giving the statement to Council.
3. This report covers the 2014 activity as it relates to the receipt and use of fees collected under the *Development Charges Act, 1997*.

ANALYSIS

4. The City of Barrie had three by-laws in place during 2014 in accordance with the provision of the *Development Charges Act, 1997*:

By-Law No.	Date Passed	Description
2013-032	February 11, 2013; repealed August 25, 2014	Uniform municipal development charge by-law applicable to all development within the City of Barrie's boundaries; repealed and replaced with 2014-108
2014-108	August 25, 2014	City-wide and area specific development charge by-law encompassing former City municipal boundary areas and Salem and Hewitt's Secondary Plan areas
2011-096	June 27, 2011	Area specific charge for the Whiskey Creek storm water management pond A and downstream conveyance works in the defined area

5. Receipts of development charge payments during the respective year, as well as the interest earned on the reserve funds, are sources of revenue. Disbursements are made pursuant to:
- a) Municipal Development Charge By-law 2014-108 (preceded by 2013-032); and
 - b) Whiskey Creek Area-specific Development Charge By-law 2011-096.
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. In some instances a specific reserve fund (e.g. Water) may have a negative balance resulting from more funds being drawn than collected to-date for that purpose. Staff manage these accounts to ensure that the overall development charges reserve funds do not have a negative balance. 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 to positive reserve balances..
8. Where front ending agreements exist, developers construct works on behalf of the City and are reimbursed at the time that the City collects the development charges attributable to the land being developed. Section 13 Credits refer to those agreements in place prior to the first City by-law under the *Development Charges Act, 1997*. Section 38 refers to the subsequent agreements.
9. Several new development charge reserve funds were established as a result of By-law 2014-108. These reserve funds were created in December 2014 and did not have any activity as of 2014 year-end, due to the transition provisions in the new by-law. The attached development charge reports reflect the reserve fund categories that existed in By-law 2013-032, as these previous categories captured all of the activity for the year. Effective January 1, 2015, the reserve fund structure prescribed in By-law 2014-108 will be utilized.
10. Staff will forward a copy of the five reports to the Ministry of Municipal Affairs and Housing after Council has received the information. Consistent with past practice, copies will also be sent to the Greater Barrie Home Builders Association and the Barrie Land Developers Association.

ENVIRONMENTAL MATTERS

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

ALTERNATIVES

12. As this report is provided for information and in compliance with provincial legislation, there are no alternatives.

FINANCIAL

13. As this report is a statutory report under the *Development Charges Act, 1997* and for information purposes only, there is no financial impact as a result of this recommendation.

LINKAGE TO 2014-2018 STRATEGIC PLAN

14. This is an operational matter that is not specifically related to the goals identified in the 2014-2018 Strategic Plan.

Appendix A
Municipal Development Charge Reserve Fund Statement
City of Barrie
For the Year Ending December 31, 2014
Reserve Fund Continuity Schedule

	Reserve Fund Balances (\$)										
	Roads & Related	Wastewater	Stormwater	Water	Protection	Transit	Parks & Recreation	Library	Paramedic	Administration	Total
Balance as of January 1	(27,015,653)	(9,822,026)	846,705	8,463,540	(710,503)	(2,032,685)	(6,512,075)	(135,641)	(93,558)	(216,423)	(37,228,318)
Plus:											
Development Charge Collections	(8,135,618)	(3,334,856)	(1,128,871)	(4,958,323)	(535,878)	(218,409)	(2,540,901)	(232,821)	(128,670)	(112,034)	(21,326,382)
Accrued Interest	(407,028)	(141,691)	7,294	119,625	(12,607)	(28,732)	(101,789)	(2,778)	(1,781)	(3,046)	(572,535)
Repayment of Monies Borrowed from Fund and Associated Interest	-	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL	(35,558,299)	(13,298,573)	(274,872)	3,624,842	(1,258,989)	(2,279,826)	(9,154,766)	(371,240)	(224,010)	(331,503)	(59,127,235)
Less:											
Amounts Transferred to Capital (or Other) Funds ¹	2,665,525	3,649,115	197,271	4,967,716	-	57,658	406,687	172,000	32,447	106,738	12,255,156
Amounts Refunded	-	-	-	-	-	-	-	-	-	-	-
Amounts Loaned to Other DC Service Category	-	-	-	-	-	-	-	-	-	-	-
Credits	-	-	-	-	-	-	-	-	-	-	-
Monies Borrowed from Fund for Other Municipal Purposes	-	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL	2,665,525	3,649,115	197,271	4,967,716	-	57,658	406,687	172,000	32,447	106,738	12,255,156
December 31 Closing Balance*	(32,892,774)	(9,649,458)	(77,600)	8,592,558	(1,258,989)	(2,222,169)	(8,748,079)	(199,240)	(191,563)	(224,765)	(46,872,078)

¹ See Appendix B for details

² Positive balance represents a deficit

Appendix B
Municipal Development Charge Reserve Fund Statement
City of Barrie
For the Year Ending December 31, 2014
Transfers to Capital and Other Funds

Project Descriptions	2014 Expenses (\$)	DC Reserve Fund Draw (\$)	Other Funding (\$)	Source of Other Funding
Roads & Related				
2320-0119 Dunlop: Anne to Leacock	46	(36,504)	(15,078)	Taxation
2320-0651 Harvie Rd/Big Bay Point EA	248,992	(193,132)	(55,860)	Taxation
2320-1581 Duckworth St EA - Grove to St. Vincent	-	(2,524)	-	
2361-0469 Duckwth St - Bemick to Cundles	138,726	(87,793)	35,848	Grants
2361-0544 Cundles Rd. E: Duckworth - Living	97,202	(53,122)	-	
2361-0615 Mapleview Dr. Welham - Huronia	-	(371)	372	
2361-0626 Essa Rd: Anne to Fairview	30,093	(18,152)	(11,941)	Taxation
2361-1001 Cundles Rd E - Lion's Gate Blvd	108,628	(72,411)	-	
2361-1120 Ross St: Wellington - Toronto	-	(3)	(2,738)	Taxation
2361-1135 Mapleview Dr E: Huronia - Country	1,234	(897)	(337)	Taxation
2361-1224 Lakeshore Dr: Toronto - Victoria	6,022	(2,920)	(3,102)	Taxation
2361-1324 Dymont Rd & Tiffin St	45	(27)	(18)	Taxation
2361-1325 Yonge St. & Esther Dr	45	(27)	(18)	Taxation
2361-1326 Yonge St & Country Ln	45	(27)	(18)	Taxation
2361-1327 Hanmer StE - St Vincent	1,001	(607)	(394)	Taxation
2361-1328 Madelaine Dr - Esther Dr	294	(178)	(116)	Taxation
2361-1329 Hanmer St E - Stanley St	294	(178)	(132)	Taxation
2361-1373 Ardagh Road & Mapleton Avenue	276	(138)	(89)	Taxation
2361-1374 Summerset Drive & Hawkins	276	(167)	(112)	Taxation
2361-1398 Collier St & Clapperton Traffi	140	(85)	(447)	Taxation
2361-1406 McKay Rd&Veterans Traff Sig	-	(0)	(883)	Taxation
2361-1550 Traffic Signal Installation	15,557	(9,428)	(6,128)	Taxation
2361-1589 Mapleview Dr E Country Lane - Yonge	-	(3,657)	-	
2363-0308 Ferndale: Tiffin - Dunlop	816	(528)	(289)	Taxation
2363-0469 Duckwth St - Bemick to Cundles	38,302	(7,722)	12,894	Grants
2363-0544 Cundles Rd. E: Duckworth - Living	141,384	(91,402)	-	
2363-0615 Mapleview Dr: Welham - Huronia	-	(5,199)	(1,949)	Taxation

Appendix B (continued)
Transfers to Capital and Other Funds

Project Descriptions	2014 Expenses (\$)	DC Reserve Fund Draw (\$)	Other Funding (\$)	Source of Other Funding
Lakeshore Dr: Toronto - Victoria	22,693	39,279	41,732	Taxation
VictoriaSt - Ellen to Lakeshore	2,147	(173)	(1,974)	Taxation
Fermdale: Tiffin - Dunlop	414,467	(264,105)	(150,362)	Taxation
Harvie Rd: Essa - Bryne	355	(263)	(92)	Taxation
Duckwth St - Bemick to Cundles	1,390,708	(91,356)	238,366	Taxation
Bayview Dr.: Mapleview S - 200m	-	0	(22)	Taxation
Fermdale Dr: Dunlop - Edgehill	446	(213)	(1,697)	Taxation
Cundles Rd. E: Duckworth - Living	1,619,167	(363,943)	(1,491)	Taxation
Toronto St: Dunlop - Ross	-	17,921	4,693	Taxation
Essa Rd: Fermdale - Coughlin	366,696	(270,349)	(94,129)	Taxation
Mapleview Dr: Welham - Huronia	(120,936)	89,821	31,115	Taxation
Essa Rd: Anne to Fairview	529,644	(287,043)	(102,304)	Taxation
Duckworth Collector Road	346,012	(154,685)	-	
Ross St: Wellington - Toronto	8,197	(1,325)	(9,179)	Taxation
Mapleview Dr E: Huronia - Country	54,740	(39,811)	(14,928)	Taxation
Lakeshore Dr: Toronto - Victoria	494,905	(239,960)	(254,945)	Taxation
Dunlop Tiffin/Miller Inter Imp	22,831	(7,611)	(15,221)	Taxation
VictoriaSt - Ellen to Lakeshore	222,717	(17,997)	(204,720)	Taxation
Mapleview Dr E Country Lane - Yonge	-	(81,364)	-	
Tiffin St Underpass Cost Share	-	(5,159)	-	
Duckwth St - Bemick to Cundles	6,410,446	(112,439)	(9,238,463)	Grants
Mapleview Dr: Welham - Huronia	247,777	(150,511)	(56,437)	Taxation
Duckwth St - Bemick to Cundles	19,215	(4,264)	5,568	Grants
Cundles Rd. E: Duckworth - Living	159,983	(103,425)	-	
Essa Rd: Anne to Fairview	800	(483)	(317)	Taxation
Duckworth Collector Road	31,406	(3,941)	-	
Ross St: Wellington - Toronto	20	(3)	(17)	Taxation
Lakeshore Dr: Toronto - Victoria	37,098	(23,447)	(24,910)	Taxation
Mapleview Dr E Country Lane - Yonge	-	(1,475)	-	
Total Roads & Related	13,110,954	(2,665,525)	(9,900,269)	

Appendix B (continued)
Transfers to Capital and Other Funds

Project Descriptions	2014 Expenses (\$)	DC Reserve Fund Draw (\$)	Other Funding (\$)	Source of Other Funding
Wastewater				
2790-0000 WPC Debenture Principal & Interest	6,057,073	(3,634,244)	(2,422,829)	Wastewater
2515-0615 Mapleview Dr. Welham - Huronia	(43,444)	0	3,637	Wastewater
2515-0640 Co-generation & Biogas Trmt	18,174	(14,871)	(3,303)	Wastewater
Total Wastewater	6,031,804	(3,649,115)	(2,422,495)	
Stormwater Management				
2520-0308 Ferndale: Tiffin - Dunlop	12,965	(6,985)	(5,981)	Taxation
2520-0544 Cundles Rd. E: Duckworth - Living	398,575	(233,019)	-	
2520-0547 Essa Rd: Ferndale - Coughlin	1,858	(1,351)	(507)	Taxation
2520-0615 Mapleview Dr: Welham - Huronia	380	(275)	(106)	Taxation
2520-0626 Essa Rd: Anne to Fairview	33,865	(15,829)	(6,946)	Taxation
2520-0683 Duckworth Collector Road	153,195	(25,331)	-	
2520-1120 Ross St: Wellington - Toronto	40	(7)	(6,574)	Taxation
2520-1135 Mapleview Dr E: Huronia - Country	11,907	(8,660)	(3,248)	Taxation
2520-1224 Lakeshore Dr: Toronto - Victoria	150,207	(72,830)	(77,377)	Taxation
2520-1589 Mapleview Dr E: Country Lane - Yonge	-	(11,043)	-	
2520-1592 Mulcaster St: Storm Outlet	-	(26,040)	-	
2521-0308 Ferndale: Tiffin - Dunlop	17,271	(8,825)	(8,446)	Taxation
2521-0546 Donald St: Wellington - Eccles	-	(233)	(15,113)	Taxation
2521-0615 Mapleview Dr: Welham - Huronia	-	(506)	506	Taxation
2521-1135 Mapleview Dr E: Huronia - Country	45,516	(26,835)	(18,682)	Taxation
2521-1229 Whiskey Cr: Brennan Ave	3,210	(1,009)	(2,201)	Taxation
2521-1230 Whiskey Cr: The Boulevard	8,196	(2,577)	(5,619)	Taxation
				Taxation
				Grants
2521-1304 Lakeshore Dr: Victoria - Tiffin	1,470,693	295,451	(1,582,792)	Fed Gas Tax
2523-1222 Whiskey Cr Fdway: Brennan Boul	1,751	(551)	(1,200)	Taxation
2523-1269 Whiskey Cr: N of Brennan	4,541	(1,428)	(3,113)	Taxation
2523-1304 Lakeshore Dr: Victoria - Tiffin	47,531	(49,390)	(114,444)	Taxation
Total Stormwater Management	2,361,704	(197,271)	(1,851,843)	

Appendix B (continued)
Transfers to Capital and Other Funds

Project Descriptions	2014 Expenses (\$)	DC Reserve Fund Draw (\$)	Other Funding (\$)	Source of Other Funding
Water				
2535-0227 Sunnidale Reservoir	107,927	(28,448)	(76,170)	Water
2535-0308 Fermdale: Tiffin - Dunlop	2,039	(101)	(1,938)	Water
2535-0413 Boulton Court Well 19 and Pump	21	(5)	(17)	Water
2535-0417 Harve Rd Booster Pumping Station	482	(385)	(98)	Water
2535-0569 Sunnidale: Letitia - Wellington	437,609	(148,002)	(292,844)	Water
2535-0576 Harve Rd: Essa - Cty Rd. 27	279	(178)	188	Water
2535-0632 Mplew Dr W: Veteran's to Bryne	1,450,837	(579,739)	(871,098)	Water
2535-0675 Mapleview Dr Supply ET	895	(376)	(518)	Water
2535-1120 Ross St: Wellington - Toronto	40	(4)	(7,308)	Water
2535-1144 Anne St Watermain crss Hwy 400	89	(14)	(76)	Water
2535-1307 Sunnidale Rd: Letitia to Res#2	1,265	(5,744)	(25,527)	Water
2535-1308 Sunnidale Rd: Cundlies - Pump Stn	5,026	(29,452)	(124,248)	Water
2535-1358 Mapleview Dr W - County Rd 27	225,392	(798)	(20,035)	Water
2535-1396 Big Bay Trans. - SWTP	130,411	(490,875)	391,476	Water
2535-1504 Cty Rd27 - Harvie to Hubbard	469,263	(183,442)	(285,822)	Water
2535-1505 Cty Rd27 Hubbard to Mapleview	42,110	(16,461)	(25,649)	Water
2645-0000 SWTP Debenture Principal & Interest	7,917,481	(3,483,692)	(4,433,789)	Water
Total Water	10,791,167	(4,967,716)	(5,773,470)	
Transit				
3385-0411, 1216 Transit Garage	485,841	(49,777)	(82,610)	Taxation Prov Gas Tax
4200-1357 Transit - Fleet Expansion 2013	18,826	(2,338)	(14,300)	Prov Gas Tax
4200-1535 Plan for Transit Implement.	10,845	(5,543)	(1,759)	Taxation
Total Transit	515,512	(57,658)	(98,670)	

Appendix B (continued)
Transfers to Capital and Other Funds

Project Descriptions	2014 Expenses (\$)	DC Reserve Fund Draw (\$)	Other Funding (\$)	Source of Other Funding
Parks & Recreation				
2351-1224 Lakeshore Dr: Toronto - Victoria	225,271	16,366	47,380	Taxation
2351-1322 Dunsmore Park Georgian Glen	5,554	(1,372)	(4,182)	Taxation
2351-1372 North Shore Trail - Eco Restore	417,757	(103,067)	(314,690)	Fed Gas Tax
1511-0000 Holly Rec Ctr Debenture Principal & Interest	2,141,651	(315,190)	(1,826,461)	Taxation
4810-1470 Parks - Dump Trucks	1,048	(3,424)	(13,525)	Taxation
Total Parks & Recreation	2,791,281	(406,687)	(2,111,478)	
Library				
Library Collection	191,110	(172,000)	19,110	Taxation
Paramedic				
Paramedics Capital	345,616	(32,447)	313,169	Simcoe County Reserve
Administration				
DC Study*	106,738	(106,738)	-	
Grand Total	36,245,886	(12,255,156)	(21,825,946)	

* Should be 90% funded by DC's; an adjustment will be made in 2015

Appendix C
Municipal Development Charge Reserve Fund Statement
City of Barrie
For the Year Ending December 31, 2014
Listing of Section 13 Development Charge Credits

Credit Holder	Plan Number	Applicable DC Reserve Fund	Balance - Jan 1, 2014 (\$)	Additional Credits Granted During Year (\$)	Credits Used by Holder During Year (\$)	Credit Balance - Dec 31, 2014 (\$)
C P Link Developments Inc.	M580 (D12-246)	Roads & Related	3,295	Not applicable	-	3,295
Georgian Glen Development	M619 (D12-211)	Roads & Related	36,792	Not applicable	-	36,792
Crisdawn Construction	M689 (D12-211)	Roads & Related	160,756	Not applicable	-	160,756
Edgehill Homes Development	M813 (D12-316)	Wastewater	86,178	Not applicable	-	86,178
Total			287,021	-	-	287,021

Appendix D
Municipal Development Charge Reserve Fund Statement
City of Barrie

For the Year Ending December 31, 2014
Listing of Credits Under DCA, 1997, s. 38

Credit Holder	Plan Number	Applicable DC Reserve Fund	Balance - Jan 1, 2014 (\$)	Additional Credits Granted During Year (\$)	Credits Used by Holder During Year (\$)	Credit Balance - Dec 31, 2014 (\$)
Ardagh West Development	M765, M771, M774, M783, M799	Roads & Related Stormsewer Water	13,472 3,413 1,729	- - -	8,420 2,133 1,081	5,052 1,280 648
Reids Uptown Homes	M812 (D12-206)	Roads & Related	20,529	-	-	20,529
Arthur Wolfond in trust	M832	Water	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 project advisor	Roads & Related* Water*	15,000	-	-	15,000
Salem Landowners Group Inc	EA project advisor	Roads & Related* Water*	15,000	-	-	15,000
Total			615,751	-	11,634	604,118

*Estimated at 50/50 split between DC reserve funds; may be adjusted at a later date

Appendix E
Whiskey Creek Area Specific Development Charge
Reserve Fund Statement
City of Barrie
For the Year Ending December 31, 2014

	Total (\$)
Storm Water Management Pond Works	
Balance as at January 1, 2014	837,253
Add:	
Development Charge Proceeds	0
Interest Earned	11,867
Subtotal	849,120
Less:	
Funds Expended on Projects	-
Other Expenses (DC Study)	-
Balance as at December 31, 2014	849,120
Downstream Conveyance Works	
Balance as at January 1, 2014	679,185
Add:	
Development Charge Proceeds	0
Interest Earned	9,627
Subtotal	688,812
Less:	
Funds Expended on Projects	-
Other Expenses (DC Study)	-
Balance as at December 31, 2014	688,812