
TO: GENERAL COMMITTEE


SUBJECT: 2015 ANNUAL DEVELOPMENT CHARGE REPORTS

WARD: ALL

PREPARED BY AND KEY CONTACT: A. GALLANT, SUPERVISOR OF DEVELOPMENT CHARGES, EXTENSION #4503
M. JERMEY, DEPUTY TREASURER, EXTENSION #4407

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

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

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

RECOMMENDED MOTION

1. That the following 2015 Annual Development Charge reports be received:
 - a) Municipal Development Charge Reserve Fund Statement (Appendix A to FIN010-16);
 - b) Municipal Development Charge Reserve Fund Statement with Project Activity (Appendix B to FIN010-16);
 - c) Listing of Section 13 Credits (Appendix C to FIN010-16) 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 FIN010-16) 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 FIN010-16).
2. That Council approve funding of the development charge discretionary discounts totalling \$1,983,378 as follows: \$400,000 from the Development Charge Discounts & Exemptions Reserve; and the remaining \$1,583,378 to be funded proportionately from the Tax Capital Reserve, Water Rate Capital Reserve, and Wastewater Rate Capital Reserve, based on their proportionate shares.

PURPOSE & BACKGROUND

Report Overview

3. Section 43 of the *Development Charges Act, 1997* requires the Treasurer to provide Council a financial statement relating to development charge by-laws and the related reserve funds.

4. This report covers the 2015 activity as it relates to the receipt and use of fees collected under the *Development Charges Act, 1997*.
5. On December 3, 2015, the Province passed Bill 73 which amended the Development Charges Act. Under the new section 43(2) of the Act, enhanced reporting requirements include identifying all assets whose capital costs were funded by development charges (DCs) and, for each asset, identifying costs which were funded by other sources. The City has historically reported this information so this change has had minimal impact, however the format of the reports have changed slightly.
6. Section 43(2) of the amended Act also requires the municipality to include a statement as to their compliance in not imposing, directly or indirectly, a charge related to a development or a requirement to construct a service related to development, except as permitted by the Act. This statement is included at the bottom of Appendix A.

ANALYSIS

7. The City of Barrie had two by-laws in place during 2015 in accordance with the provision of the *Development Charges Act, 1997*:

By-Law No.	Date Passed	Description
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 stormwater management pond A and downstream conveyance works in the defined area

8. 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; and,
 - b) Whiskey Creek Area-specific Development Charge By-law 2011-096.
9. 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.
10. Some reserve funds (e.g. Water) may have a deficit balance resulting from more funds being drawn than collected to-date for that purpose. Staff manage these accounts to ensure that the overall DC 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 credit to those balances.
11. Several new DC reserve funds were established as a result of By-law 2014-108. In June 2015, funds were moved within the DC reserve funds to accurately reflect opening balances in the new reserve fund structure. This has resulted in deficit balances in some cases, particularly the new reserve funds that have not received significant DC revenue to date. These deficits should diminish over time as DC revenues are received.

12. Where front ending agreements exist, DC credits are paid to developers, based on the amounts set out in the agreement. The developers receive their reimbursement payment at the time that the City collects the DC's attributable to the land being developed. Section 13 refers 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.
13. In past years, these reports were forwarded to the Ministry of Municipal Affairs and Housing (MMAH) after Council received the information. As a result of the amendments contained within Bill 73, the reports need to be forwarded to MMAH only upon request.

DEVELOPMENT CHARGE DISCOUNTS

14. Section 9 of the current City-Wide Development Charges By-law 2014-108 contains two discretionary discounts which have had the effect of reducing the amount of DC's the City would have otherwise collected to the end of 2015. These include a discount for development within the City Centre Planning Area, and a reduced DC rate for the first 1.2 million square feet of non-residential, non-retail development within the City. From the time of by-law passage (August 2014) to the end of 2015, the discounts totalled approximately \$1.98 Million. Funding for these discounts was budgeted in the amount of \$200K in 2014 and \$200K in 2015. In order to replenish the DC Reserves for the remaining balance of approximately \$1.58M, it is recommended that funding be transferred from the Tax Capital Reserve and the Water and Wastewater Rate Capital Reserves, based on their proportionate share of the total discount.
15. The discount for the first 1.2 million square feet of non-residential, non-retail development is expected to be maximized within the near future, thereby reducing the City's exposure to unfunded discounts in future years.

ENVIRONMENTAL MATTERS

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

ALTERNATIVES

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

FINANCIAL

18. 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 these recommendations.

LINKAGE TO 2014-2018 STRATEGIC PLAN

19. This is an operational matter that is not specifically related to the goals identified in the 2014-2018 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
	Non-Discounted Services											Discounted 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 ³	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 ⁴	Library Services	Administration	Paramedics	Social Housing	
Opening Balance, January 1, 2015*	32,892,774	(8,592,558)	0	9,649,458	0	1,258,989	2,222,169	77,600	0	0	0	0	0	0	8,748,079	199,240	224,765	191,563	0	46,872,079
Plus:																				
Development Charge Collections	6,189,232	363,058	1,703,572	481,410	1,001,586	187,345	136,397	662,708	151,490	11,129	2,508	2,506	204,170	51,376	561,711	52,979	95,796	20,090	8,387	11,887,450
Accrued Interest	321,911	(64,933)	(54,352)	108,943	(50,703)	11,131	20,850	2,891	(4,216)	(12)	(5,802)	11	896	(1,074)	65,183	1,130	(10,857)	2,175	(1,578)	341,594
Repayment of Monies Borrowed from Fund and Associated Interest ¹	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sub-Total	6,511,143	298,125	1,649,220	590,353	950,883	198,476	157,247	665,599	147,274	11,117	(3,294)	2,517	205,066	50,302	626,894	54,109	84,939	22,265	6,809	12,229,044
Less:																				
Amount Transferred to Capital (or Other) Funds ²	(7,211,606)	4,466,648	(11,401,173)	3,589,186	(11,172,986)	(552,832)	(1,776,700)	(533,594)	(859,165)	(10,868)	(1,382,278)	0	0	(278,131)	(5,207,059)	(170,000)	(3,207,733)	(395,348)	(1,795,961)	(37,899,600)
Sub-Total	(7,211,606)	4,466,648	(11,401,173)	3,589,186	(11,172,986)	(552,832)	(1,776,700)	(533,594)	(859,165)	(10,868)	(1,382,278)	0	0	(278,131)	(5,207,059)	(170,000)	(3,207,733)	(395,348)	(1,795,961)	(37,899,600)
Closing Balance, December 31, 2015*	32,192,311	(3,827,785)	(9,751,953)	13,828,997	(10,222,103)	904,633	602,716	209,605	(711,891)	249	(1,385,572)	2,517	205,066	(227,829)	4,167,914	83,349	(2,898,029)	(181,520)	(1,789,152)	21,201,523

*Negative balance denotes a deficit

¹ Source of funds used to repay the DC reserve fund

² See Appendix B for details

³ Service category includes: Police Services and Fire Services

⁴ 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.

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

Capital Fund Transactions	Gross Capital Cost	DC Recoverable Cost Share					Non-DC Recoverable Cost Share				
		DC By-Law Period		Post DC By-Law Period			Other Reserve/Reserve Fund Draws	Tax Supported Operating Fund Contributions	Rate Supported Operating Fund Contributions	Debt Financing	Grants, Subsidies Other Contributions
		DC Reserve Fund Draw	DC Debt Financing	Grants, Subsidies Other Contributions	Post-Period Benefit/Capacity Interim Financing	Grants, Subsidies Other Contributions					
Roads											
Harvie Rd/Big Bay Point EA	150,290	(86,359)				(24,978)					
Bayview Dr: S Essa to Caplan	8,298	7,294				(15,591)					
Duckwth StEA-Grove to StVincen	90,244	(50,428)				(37,784)					
Big Bay Point Rd ROW Expansion	39,091	(25,409)				(13,682)					
Bayview Dr ROW Expansion LBBP	41,330	(26,864)				(14,466)					
Duckwth St- Bernick to Cundles	261,016	(165,185)				-					
Cundles Rd. E:Duckworth-Living	24,036	(12,653)				-					
Essa Rd: Anne to Fairview	12,074	(4,829)				(3,176)					
Cundles Rd E-Lion's Gate Blvd	10,809	(7,205)				-					
Mapleview Dr E:Huronia-Country	3,096	(2,252)				(845)					
Lakeshore Dr:Toronto-Victoria	156,924	(76,086)				(80,838)					
Hanmer StE- St Vincent	48	(29)				(19)					
Madelaine Dr-Esther Dr	48	(29)				(18)					
Hanmer StE- Stanley St	48	(30)				(891)					
Ardagh Road & Mapleton Avenue	48	(3,720)				(2,213)					
Summerset Drive & Hawkins	48	(30)				(546)					
Mapleview Dr E Country Lane-Yong	1,757	(1,832)				75					
Ferndale: Tiffin - Dunlop	26,521	(13,870)				(7,585)					
Duckwth St- Bernick to Cundles	68,799	(13,871)				-					
Cundles Rd. E:Duckworth-Living	43,490	(28,116)				-					
Essa Rd: Ferndale-Coughlin	171,332	(110,029)				(61,036)					
Lakeshore Dr:Toronto-Victoria	620,454	(503,300)				(220,858)					
VictoriaSt- Ellen to Lakeshore	25,509	(96)				(1,092)					
Ferndale: Tiffin - Dunlop	803,060	(534,717)				(268,342)					
Duckwth St- Bernick to Cundles	2,784,353	(168,678)				-					
Essa Rd: Ferndale-Coughlin	2,769,130	(1,759,360)				(916,574)					
Essa Rd: Anne to Fairview	1,498,897	(833,812)				(257,545)					
Duckworth Collector Road	(21,897)	(9,047)				15,000					

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.

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

Capital Fund Transactions	Gross Capital Cost	DC Recoverable Cost Share					Non-DC Recoverable Cost Share				
		DC By-Law Period			Post DC By-Law Period		Other Reserve/Reserve Fund Draws	Tax Supported Operating Fund Contributions	Rate Supported Operating Fund Contributions	Debt Financing	Grants, Subsidies Other Contributions
		DC Reserve Fund Draw	DC Debt Financing	Grants, Subsidies Other Contributions	Post-Period Benefit/Capacity Interim Financing	Grants, Subsidies Other Contributions					
Roads											
Ross St: Wellington-Toronto	(93,467)	(15,106)				103,692					
Mapleview Dr E:Huronia-Country	639,801	(402,508)				(210,890)					
Lakeshore Dr:Toronto-Victoria	3,902,363	(1,892,100)				(2,010,263)					
Dunlop Tiffin/Miller Inter Imp	65,879	(21,960)				(43,919)					
VictoriaSt -Ellen to Lakeshore	97,941	(7,914)				(90,027)					
Maplevw Dr E Country Lane-Yong	23,335	(25,897)				2,562					
Tiffin St Underpass Cost Share	10,134	(10,178)				6,870					
Duckwth St- Bernick to Cundles	10,932,677	(191,762)									(7,913,117)
Duckwth St- Bernick to Cundles	(61,830)	(13,722)				-					
Cundles Rd. E:Duckworth-Living	13,433	(7,879)				-					
Essa Rd: Ferndale-Coughlin	274,236	(175,890)				(95,490)					
Essa Rd: Anne to Fairview	7,055	(3,180)				(2,092)					
Duckworth Collector Road	11,370	(1,384)				-					
Lakeshore Dr:Toronto-Victoria	77,775	(10,100)				(10,731)					
VictoriaSt -Ellen to Lakeshore	9,785	(791)				(8,994)					
Maplevw Dr E Country Lane-Yong	581	(696)				115					
Sub-Total - Roads	25,499,920	(7,211,606)	-	-	-	(4,272,171)	-	-	-	-	(7,913,117)
Water Services-Facilities											
Surface Water Treatment Plant	541,318	(812,961)				805,574					
SWTP Debt - move to Facilities Related Debt DC reserve	(3,483,692)	3,483,692									
Mapleview Dr W:Veteran's to Bryne		599,344									
Mapleview Dr Supply - ET		284,712									
Big Bay Trans.-SWTP-Sandringham		490,875									
Sunnidale Rd: Cundles-Pump Stn		3,852									
Sunnidale Reservoir		82,726									
Sunnidale: Letitia-Wellington		334,408									
Sub-Total - Water Services - Facilities	(2,942,374)	4,466,648	-	-	-	805,574	-	-	-	-	-

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.

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

Capital Fund Transactions	Gross Capital Cost	DC Recoverable Cost Share					Non-DC Recoverable Cost Share				
		DC By-Law Period			Post DC By-Law Period		Other Reserve/Reserve Fund Draws	Tax Supported Operating Fund Contributions	Rate Supported Operating Fund Contributions	Debt Financing	Grants, Subsidies Other Contributions
		DC Reserve Fund Draw	DC Debt Financing	Grants, Subsidies Other Contributions	Post-Period Benefit/Capacity Interim Financing	Grants, Subsidies Other Contributions					
Water Services-Facilities Related Debt											
Surface Water Treatment Plant	7,917,481	(7,917,481)									
SWTP Debt - move from Facilities DC Reserve	3,483,692	(3,483,692)									
Sub-Total - Water Services - Facilities Related Debt	11,401,173	(11,401,173)	-	-	-	-	-	-	-	-	-
Wastewater Services- Facilities											
Co-generation & Biogas Trmt	55,067	(45,058)					(10,008)				
WPCC Debt - move to Facilities Related Debt DC Reserve	(3,634,244)	3,634,244									
Sub-Total - Wastewater Services - Facilities	(3,579,177)	3,589,186	-	-	-	-	(10,008)	-	-	-	-
Wastewater Services-Facilities Related Debt											
Oro-Medonte Biosolids	1,481,669	(1,481,669)									
WPCC	6,057,073	(6,057,073)									
WPCC Debt - move from Facilities DC Reserve	3,634,244	(3,634,244)									
Sub-Total - Wastewater Services - Facilities Related Debt	11,172,986	(11,172,986)	-	-	-	-	-	-	-	-	-
Protection											
First Responders Campus Study	17,396	(15,468)					(1,927)				
Fire Station 5	466,963	(466,963)									
Police - Radio System Upgrade	70,400	(70,400)									
Sub-Total - Protection	554,759	(552,832)	-	-	-	-	(1,927)	-	-	-	-
Transit											
133 Welham Rd - Transit Garage	17,052,257	(1,776,700)									(4,461,208)
Sub-Total - Transit	17,052,257	(1,776,700)	-	-	-	-	-	-	-	-	(4,461,208)

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.

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

Capital Fund Transactions	Gross Capital Cost	DC Recoverable Cost Share					Non-DC Recoverable Cost Share				
		DC By-Law Period			Post DC By-Law Period		Other Reserve/Reserve Fund Draws	Tax Supported Operating Fund Contributions	Rate Supported Operating Fund Contributions	Debt Financing	Grants, Subsidies Other Contributions
		DC Reserve Fund Draw	DC Debt Financing	Grants, Subsidies Other Contributions	Post-Period Benefit/Capacity Interim Financing	Grants, Subsidies Other Contributions					
<u>Stormwater Drainage & Control Services - Former City Municipal Boundary Areas</u>											
Cundles Rd. E:Duckworth-Living	15,204	(8,889)									
Essa Rd: Ferndale-Coughlin	935,398	(515,821)					(279,934)				
Essa Rd: Anne to Fairview	5,731	6,010					(6,010)				
Duckworth Collector Road	(54,177)	(4,810)									
Mapleview Dr E:Huronia-Country	(25,602)	(10,121)					3,796				
Lakeshore Dr:Toronto-Victoria	3,779,815	(943,148)					(2,836,667)				
VictoriaSt -Ellen to Lakeshore	277,442	(22,418)					(255,024)				
Maplevw Dr E Country Lane-Yong	(2,197)	(3,503)					(1,306)				
Mulcaster St Storm Outlet	25,390	(14,221)					(11,169)				
FERNDALE: TIFFIN - DUNLOP	1,542	(2,287)					745				
Mapleview Dr E:Huronia-Country	76,675	805,594					(485,681)				
Whiskey Cr:Brennan Ave	2,358	(741)					(1,616)				
Whiskey Cr:The Boulevard	6,921	(6,700)					(221)				
Lakeshore Dr: Victoria-Tiffin	(52,863)	3,467					1,869				
Essa Rd - Anne to Gowan	314,911	271,658					(435,856)				
Whiskey Cr Fldway:Brennan-Boul	1,286	(404)					(882)				
Whiskey Cr: N> of Brennan	1,715	(539)					(1,175)				
Lakeshore Dr: Victoria-Tiffin	260,650	(84,120)					(176,530)				(25,000)
Ferndale: Tiffin - Dunlop	(2,056)	(2,601)					(545)				
Sub-Total - Stormwater	5,568,141	(533,594)	-	-	-	-	(4,486,208)	-	-	-	(25,000)
<u>Water Services-Distribution Systems - Former City Municipal Boundary Areas</u>											
SUNNIDALE RESERVOIR	(30,329)	(143,459)					8,352				
FERNDALE: TIFFIN - DUNLOP	508	(186)					(323)				

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.

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

Capital Fund Transactions	Gross Capital Cost	DC Recoverable Cost Share					Non-DC Recoverable Cost Share				
		DC By-Law Period			Post DC By-Law Period		Other Reserve/Reserve Fund Draws	Tax Supported Operating Fund Contributions	Rate Supported Operating Fund Contributions	Debt Financing	Grants, Subsidies Other Contributions
		DC Reserve Fund Draw	DC Debt Financing	Grants, Subsidies Other Contributions	Post-Period Benefit/Capacity Interim Financing	Grants, Subsidies Other Contributions					
Water Services-Distribution Systems - Former City Municipal Boundary Areas											
HARVIE RD BOOSTER PUMPING STN	9,135	(10,053)				909					
Sunnidale: Letitia-Wellington	6,139	(336,484)				(4,334)					
Tiffin St: Well 7 to Ferndale		(745)				745					
Tiffin St: Well 7 to Anne	753	427				(427)					
Mplevw Dr W:Veteran's to Bryne	287,219	(68,155)				(93,400)					
Mapleview Dr Supply - ET	82,624	(11,744)				(16,165)					
Sunnidale Rd: Cundles-Pump Stn	15,983	(3,126)				(2,131)					
Leacock Dr;Thackeray-Browning		(13,394)				(56,506)					
Big Bay Trans.-SWTP-Sandringha	893	17,103				(48,503)					
Cty Rd27 - Harvie to Hubbard	159,769	(62,456)				(97,313)					
Cty Rd27 Hubbard to Mapleview	530,808	(207,501)				(323,307)					
WM Proj Mulc,Dunlop,Poyntz,Ber	43,211	(19,389)				(23,822)					
Dunlop & Poyntz & Berczy new watermain & ROW Repl-Codrington to Mulcaster											
Sub-Total - Water Serv-Dist Systems - Former City Municipal Boundary Areas	1,106,714	(859,161)	-	-	-	(656,224)	-	-	-	-	-
Wastewater Services-Collection Systems - Former City Municipal Boundary Areas											
Bishop Dr Trunk Sanit Sew Exp	108,685	(10,868)				(97,816)					
Sub-Total - Wastewater Serv-Coll Systems - Former City Municipal Boundary Areas	108,685	(10,868)	-	-	-	(97,816)	-	-	-	-	-
Water Services-Distribution Systems - Salem & Hewitts Secondary Plan Areas											
Mapleview Dr W		(606,691)									
Mapleview Dr Supply ET		(284,712)									
Big Bay Trans SWTP		(490,875)									
Sub-Total - Water Serv-Dist Systems - Salem & Hewitts Secondary Plan Areas	-	(1,382,278)	-	-	-	-	-	-	-	-	-

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.

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

Capital Fund Transactions	Gross Capital Cost	DC Recoverable Cost Share					Non-DC Recoverable Cost Share				
		DC By-Law Period			Post DC By-Law Period		Other Reserve/Reserve Fund Draws	Tax Supported Operating Fund Contributions	Rate Supported Operating Fund Contributions	Debt Financing	Grants, Subsidies Other Contributions
		DC Reserve Fund Draw	DC Debt Financing	Grants, Subsidies Other Contributions	Post-Period Benefit/Capacity Interim Financing	Grants, Subsidies Other Contributions					
<u>Wastewater Services-Collection Systems - Salem & Hewitts Secondary Plan Areas</u>											
Sub-Total - Wastewater Serv-Coll Systems - Salem & Hewitts Secondary Plan Areas	-	-	-	-	-	-	-	-	-	-	-
<u>Parking</u>											
GO Platform Debt	423,330	(278,131)									
Sub-Total - Parking	423,330	(278,131)	-	-	-	-	-	-	-	-	-
<u>Parks & Recreation</u>											
Lakeshore Dr:Toronto-Victoria	20,619	(89,857)				(260,143)					
North Shore Trail-Eco Restore	18,628	(4,596)				(14,033)					
Brunton Park	6,029	(12,559)				(2,442)					
Kozlov Park New Development	458,440	(381,600)				(42,400)					
Holly Recreation Centre Debt	2,141,651	(4,718,447)									
Sub-Total - Parks & Recreation	2,645,367	(5,207,059)	-	-	-	(319,018)	-	-	-	-	-
<u>Library Services</u>											
Library Collection	810,032	(170,000)									
Sub-Total - Library Services	810,032	(170,000)	-	-	-	-	-	-	-	-	-
<u>Administration</u>											
Growth Studies		(3,217,378)									
Market Value Analysis & Development Plan		(1,029)									
DC Funding Correction re 2014 expense		10,674									
Sub-Total - Administration	-	(3,207,733)	-	-	-	-	-	-	-	-	-

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.

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

Capital Fund Transactions	Gross Capital Cost	DC Recoverable Cost Share					Non-DC Recoverable Cost Share				
		DC By-Law Period			Post DC By-Law Period		Other Reserve/Reserve Fund Draws	Tax Supported Operating Fund Contributions	Rate Supported Operating Fund Contributions	Debt Financing	Grants, Subsidies Other Contributions
		DC Reserve Fund Draw	DC Debt Financing	Grants, Subsidies Other Contributions	Post-Period Benefit/Capacity Interim Financing	Grants, Subsidies Other Contributions					
<u>Paramedics</u>											
Paramedic Stations	1,125,468	(364,849)				(760,620)					
2015 Ambulance Enhancements	33,888	(30,499)				(3,389)					
Sub-Total - Paramedics	1,159,356	(395,348)	-	-	-	(764,009)	-	-	-	-	-
<u>Social Housing</u>											
33 Brooks St Facility	1,996,656	(1,796,990)				(199,666)					
Market Value Analysis & Development Plan		1,029									
Sub-Total - Social Housing	1,996,656	(1,795,961)	-	-	-	(199,666)	-	-	-	-	-

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.

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, 2015	Additional Credits Granted During Year	Credits Used by Holder During Year	Credit Balance Outstanding December 31, 2015
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, 2015	Additional Credits Granted During Year	Credits Used by Holder During Year	Credit Balance Outstanding December 31, 2015
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	87,708			87,708
Salem Landowners Group Inc	EA & Design Project Expenses	Roads, Water, Wastewater	87,708			87,708

Appendix E
Whiskey Creek Area Specific Development Charge
Reserve Fund Statement
City of Barrie
For the Year Ending December 31, 2015

	Total (\$)
Storm Water Management Pond Works	
Balance as at January 1, 2015	849,120
Add:	
Development Charge Proceeds	0
Interest Earned	8,306
Subtotal	857,426
Less:	
Funds Expended on Projects	-
Other – Adjustment to reserve balance, funds incorrectly coded to Whiskey Creek reserve	13,500
Balance as at December 31, 2015	843,926
Downstream Conveyance Works	
Balance as at January 1, 2015	688,812
Add:	
Development Charge Proceeds	0
Interest Earned	6,742
Subtotal	695,554
Less:	
Funds Expended on Projects	-
Other Expenses (DC Study)	-
Balance as at December 31, 2015	695,554