



TO: GENERAL COMMITTEE

SUBJECT: 2023 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
C. GILLESPIE, SENIOR MANAGER OF CORPORATE FINANCE AND INVESTMENTS EXT.5743

SUBMITTED BY: C. MILLAR, CHIEF FINANCIAL OFFICER, EXT. 5130

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

RECOMMENDED MOTION

1. That the following 2023 Annual Cash in Lieu of Parkland Statements be received:
 - a) Cash in Lieu of Parkland Reserve Fund Statement (Appendix "A" of Staff Report FIN005-24); and
 - b) Cash in Lieu of Parkland Project Activity (Appendix "B" of Staff Report FIN005-24).

PURPOSE & BACKGROUND

2. The purpose of this Staff Report is to provide the annual statement of the cash in lieu of parkland reserve and all related activity for the year ending December 31, 2023, as required by the *Planning Act*.
3. Section 7 of Ontario Regulation 509/20: Community Benefits Charges and Parkland prescribes the requirements for annual reporting of cash in lieu of parkland. In this regard, the following information shall be provided to the public each year in respect of 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) Land and machinery acquired during the year with funds from the special account;
 - (ii) Buildings 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 subparagraphs (i) and (ii), the manner in which any capital cost not funded from the special account was or will be funded.
- c) The amount of money borrowed from the special account and the purpose for which it was borrowed.
- d) The amount of interest accrued on any money borrowed from the special account.

ANALYSIS

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 2023 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.
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.
10. The City is currently working to update its Parkland by-law which will incorporate the changes resulting from Bill 23 that had been proclaimed in the latter part of 2022. Bill 23 has reduced the amount of parkland that the City can require from future development. As part of this update, staff will be seeking Council direction on the future use of these funds. The update is anticipated to be completed in 2024.

ENVIRONMENTAL AND CLIMATE CHANGE IMPACT MATTERS

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

ALTERNATIVES

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

FINANCIAL

13. 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 2022-2026 STRATEGIC PLAN

14. The recommendation included in this Staff Report is not specifically related to the goals identified in the 2022-2026 Strategic Plan.



APPENDIX "A"

CITY OF BARRIE
CASH IN LIEU OF PARKLAND RESERVE FUND STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2023

	Total (\$)
Balance as at January 1, 2023	24,374,936
Add:	
Cash in Lieu Collected during 2023	1,236,759
Interest Earned	1,473,320
Subtotal	27,085,015
Less:	
Net Funds Returned (Expended) on Projects:	2,578,601
Balance as of December 31, 2023	24,506,414



APPENDIX "B"

CITY OF BARRIE
CASH IN LIEU OF PARKLAND PROJECT ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2023

Capital Fund Transactions	2023 Gross Capital Cost	Cash in Lieu of Parkland Reserve Fund Draw	Other Reserve/Reserve Fund Draws	Grants, Subsidies Other Contributions
Annual Playground Revitalization Program	(39,531)	(23,608)	239,833	0
Heritage Trail Sign Expansion	38,897	(19,409)	(19,488)	-
Tennis Court Rehabilitation Program	(267,723)	7,756	553,101	253,121
Painswick Park Rehabilitation	1,462,208	(116,393)	(909,649)	0
Annual Parking Lot Improvement Program	7,530	(2,319)	(5,212)	-
Park Land Needs Assessment	71,701	(71,701)	0	-
Ferndale, Eastview and St. Vincent Park	1,027,488	(77,864)	(696,500)	(253,124)
ARC Design Substances Survey Abatement	9,415	(10,000)	0	-
Holly Community Centre Parking Lot Refur	338,887	(338,887)	0	-
Parks Public Washrooms Rehabilitation	86,735	(68,207)	0	-
Holly Community Centre Roof Replacement	52,423	(45,799)	(6,625)	-
Allandale Recreation Centre Large Pool	707,891	(455,030)	(115,718)	-
Allandale Recreation Centre Sidewalk Pav	452,811	(252,343)	(200,469)	-
East Bayfield Community Centre Air Coole	138,304	(114,535)	(23,769)	-
East Bayfield Community Centre Flat Roof	823,971	(786,232)	(37,739)	-
Dorian Parker Exterior Washroom	95,040	(83,000)	0	-
Waterfront Park Furnishings Program	16,143	(31,987)	0	-
Resurfacing	89,046	(89,046)	-	-
			-	-
			-	-
Total	5,111,238	(2,578,601)	(1,222,234)	(3)