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**TO:** GENERAL COMMITTEE

**SUBJECT:** ANNUAL CASH IN LIEU OF PARKLAND TREASURER'S STATEMENTS: SUMMARY OF ACTIVITY IN 2017

**WARD:** ALL

**PREPARED BY AND KEY CONTACT:** A. GALLANT, SUPERVISOR OF DEVELOPMENT CHARGES, (EXTENSION 4503)  
J. COWLES, SENIOR MANAGER OF CORPORATE FINANCE AND INVESTMENT (EXTENSION 5347)

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

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

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

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### **RECOMMENDED MOTION**

1. That the 2017 Treasurer's Statements for Cash in Lieu of Parkland, attached as Appendices "A" and "B" of Staff Report FIN010-18, be received.

### **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, 2017, as required by the *Planning Act, R.S.O. 1990* (Planning Act).
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, 1997* 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).”

### **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, in order 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 Staff Report, describe the 2017 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”); and,
  - 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 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 MATTERS**

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

### **ALTERNATIVES**

10. The annual Treasurer’s Statements are completed in order to remain compliant with provincial legislation. As such, no alternatives are presented.

### **FINANCIAL**

11. The annual Treasurer’s Statements are statutory requirements under the *Planning Act*, and are for information purposes only. As such, there are no financial implications resulting from the proposed recommendation.

### **LINKAGE TO 2014-2018 STRATEGIC PLAN**

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12. The recommendation included in this Staff Report is not specifically related to the goals identified in the 2014-2018 Strategic Plan.



APPENDIX "A"

CITY OF BARRIE  
CASH IN LIEU OF PARKLAND RESERVE FUND STATEMENT  
FOR THE YEAR ENDED DECEMBER 31, 2017

	Total (\$)
Balance as at January 1, 2017	5,603,421
Add:	
Cash in Lieu Collected during 2017	935,508
Interest Earned	60,521
Subtotal	6,599,450
Less:	
Funds Expended on Projects:	1,406,953
Balance as at December 31, 2017	5,192,497



APPENDIX "B"

CITY OF BARRIE  
CASH IN LIEU OF PARKLAND PROJECT ACTIVITY  
FOR THE YEAR ENDED DECEMBER 31, 2017

Capital Fund Transactions	2017 Gross Capital Cost	Cash in Lieu of Parkland Reserve Fund Draw	Other Reserve/Reserve Fund Draws	Grants, Subsidies Other Contributions
Lakeshore Drive: Toronto - Victoria	3,140,689	(574,500)	(231,774)	(790,038)
Playground Replacement Program	271,249	(270,000)	(4,372)	-
Heritage Trail Sign Expansion - Waterfront	71,850	(33,423)	(38,427)	-
Military Heritage Park New Development	1,471,673	(307,307)	(632,275)	(572,440)
Heritage Park Splash Pad Rehabilitation	6,824	(2,683)	(4,142)	-
Waterfront Basketball Court & Artificial Ice Rink	730,470	(142,580)	(147,420)	(80,000)
Queen's Park Washroom Building Renovations	73,056	(52,595)	(2,149)	(277,195)
St Vincent Park Washroom Building Replacement	23,865	(23,865)	-	-
Total	5,789,677	(1,406,953)	(1,060,559)	(1,719,673)