



TO: GENERAL COMMITTEE

SUBJECT: 2017 YEAR END DEVELOPMENT CHARGE REPORTS AND
TREASURER'S STATEMENT, AND 2019 DEVELOPMENT CHARGE
BY-LAW UPDATE

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

RECOMMENDED MOTION

1. That the following 2017 Annual Development Charge Statements be received:
 - a) Annual Treasurer's Development Charge Reserve Fund Statement (Appendix "A" of Staff Report FIN009-18);
 - b) Municipal Development Charge Reserve Fund Statement with Project Activity (Appendix "B" of Staff Report FIN009-18);
 - c) Listing of Section 13 Credits (Appendix "C" of Staff Report FIN009-18) 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" of Staff Report FIN009-18) 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" of Staff Report FIN009-18).
2. That the budget for the 2019 Development Charge Background Study and By-law Update be increased by \$17,000, to be funded 90% (\$15,300) from the Administration Development Charge Reserve Fund, and 10% (\$1,700) from the Tax Capital Reserve.

PURPOSE & BACKGROUND

3. The purpose of this Staff Report is to provide a statement of the Development Charge (DC) Reserve funds and all related activity for the year ending December 31, 2017, as required by the *Development Charges Act, 1997* (DC Act); and to request additional funding in the amount of \$17,000 required to complete the 2019 DC Background Study and By-law update, which is commencing in 2018.
4. Pursuant to Subsection 43 of the DC Act, the Treasurer for the City is required to present a financial statement to Council, regarding the Development Charge Reserve Funds. The Treasurer's Statement for the preceding year, must include:
 - a) Statements of the opening and closing balances of the Reserve Funds, and of the transactions relating to the Funds;
 - b) Statements identifying:
 - (i) all assets whose capital costs were funded under a development charge by-law during the year; and,
 - (ii) for each asset mentioned in subclause (i), the manner in which any capital cost not funded under the by-law, was or will be funded;
 - c) A statement as to compliance with subsection 59.1 (1), confirming that charges are not directly or indirectly imposed on development, except as permitted by the DC Act.

ANALYSIS

2017 Annual Development Charge Statements

5. Development Charges (DC's) are fees imposed on new residential and non-residential development in the City. The intent of imposing these fees is to have growth pay for growth within the City, to the greatest extent possible. In accordance with the DC Act, the City had two by-laws in place during 2017:
 - a) City-wide and area specific development charge by-law encompassing former City municipal boundary areas and the Salem & Hewitt's Secondary Plan Areas (By-law 2014-108); and,
 - b) Area specific development charge by-law for the Whiskey Creek stormwater management pond A, and downstream conveyance works in the defined area (By-law 2016-066).
6. The annual statements, attached in the appendices of this memorandum, describe the 2017 activity related to the receipt and use of DC's collected under the DC Act.
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. It is noted that some reserve funds 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. It is expected that these deficits will diminish over time, as anticipated growth occurs within the City, and the associated DC revenues are received.
9. In conformance with the DC Act, the attached statements 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.

2017 Development Charges Activity Analysis

10. The total value of building permits issued in 2017 was \$422 Million, generating \$25 Million in development charge revenues net of discounts.

DC Reserve Fund Balances - All Services		
	2016	2017
Opening Balance, January 1	\$21,201,525	\$15,908,059
Plus: Development Charge Collections	\$28,366,376	\$28,380,510
Less: Amount Transferred to Capital	- \$33,659,842	- \$41,916,996
Closing Balance, December 31	\$15,908,059	\$2,371,573

11. The total industrial development discounts in 2017 amounted to \$3.1 Million, which was funded primarily from the 2017 year end operating surplus.
12. The total contribution to DC Reserves in 2017 was \$28 Million, with draws from the DC Reserves totalling \$41.9 Million. The December 31, 2017 year end balance in DC Reserves is \$2.4 Million.
13. As described in the City of Barrie's 2018 Business Plan and Budget, the forecast of DC Reserves over the next five years includes:
 - a) Five year average annual draws from DC Reserves - \$76.9 Million;
 - b) Five year average annual DC revenues - \$80.2 Million; and,
 - c) Five year average ending DC Reserve balance - \$0.8 Million
14. The City's Financial Policy Framework includes targets related to DC Reserves as follows:
 - a) On a consolidated basis, the DC Reserve Funds must maintain a positive balance; and,
 - b) DC supported debt outstanding not to exceed 25% of the DC eligible costs for the forecast period of the latest DC Background Study.
15. During the upcoming 2019 Business Plan and Budget process, staff will be updating forecasts and will provide a recommended Capital Plan for Council consideration. As well, the City's DC Background Study and By-law will be updated in 2019.

2019 Development Charges Background Study and By-law Update

16. The 2019 DC Background Study and By-law Update was approved as part of the 2018 Capital Plan at an estimated cost of \$130,000, to be completed throughout 2018, and part of 2019. Changes in legislation in recent years have resulted in the need to address several new items throughout the study process. These items include mandatory consideration of area-rating, potential inclusion of new services, new requirements for transit, and the inclusion of an asset management plan.
17. The Whiskey Creek Area-Specific By-law Update is being incorporated into the 2019 background study process. Although a separate by-law, it is based on capital projects and costing that are developed as part of the City wide master plan updates, which are currently in progress. Updating all DC By-laws at the same time, incorporating these master plan updates, will make the process more efficient and will ensure the most up-to-date information is used.
18. As a result of the new requirements, the cost to complete the DC Background Study and By-law Update will be \$17,000 higher than the original approved budget. The funding of this study is 90% from DC's, and 10% Tax Capital Reserve.

ENVIRONMENTAL MATTERS

19. There are no environmental matters related to the recommendations.

ALTERNATIVES

20. The annual DC statements and the DC Background Study and By-law Updates are completed in order to remain compliant with provincial legislation, and to continue to collect DC's on all growth related development. As such, no alternatives are presented.

FINANCIAL

21. The annual DC statements are statutory under the DC Act, and are for information purposes only. As such, there is no financial impact as a result of these reports.
22. Under the DC Act, a DC background study and subsequent by-law update are required at a minimum of every five years, in order for the municipality to continue to collect DC's.

LINKAGE TO 2014-2018 STRATEGIC PLAN

23. The recommendations included in this Staff Report support the following goal identified in the 2014-2018 Strategic Plan:

☒ Responsible Spending
24. Development Charges represent a critical funding source for the City's Capital Plan. They are used to ensure that growth pays for the growth to the maximum extent possible.



APPENDIX “A”

CITY OF BARRIE
ANNUAL TREASURER'S DEVELOPMENT CHARGE RESERVE FUNDS STATEMENT FOR BY-LAW 2014-108
FOR THE YEAR ENDED DECEMBER 31, 2017

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
	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, 2017*	37,304,424	-1,788,820	-14,324,555	15,785,500	-16,109,240	1,164,258	777,277	-1,213,283	-617,847	-2,116,132	-1,396,759	4,687	616,270	-815,275	4,089,526	245,614	-2,721,616	-519,463	-2,456,507	15,908,059
Plus:																				
Development Charge Collections	10,669,936	1,862,900	3,064,336	1,714,485	1,889,362	439,401	268,819	1,968,469	547,790	504,330	1,122	1,105	363,449	72,223	1,280,768	123,021	193,783	44,495	58,576	25,068,370
Accrued Interest	456,010	-8,310	-201,123	199,619	-221,644	15,531	6,865	-21,941	-9,367	-29,995	-20,918	-44	8,635	-14,185	52,266	3,341	-33,237	-8,689	-28,414	144,400
DC Discounts granted ¹	1,267,097	31,677	506,839	95,032	285,097	63,355	31,677	285,097	63,355	0	0	0	31,677	31,677	411,806	31,677	31,677	0	0	3,167,740
Sub-Total	12,393,043	1,886,267	3,370,052	2,009,136	1,952,815	518,287	307,361	2,231,625	601,778	474,335	-19,796	1,061	403,761	89,715	1,744,840	158,039	192,223	35,806	30,162	28,380,510
Less:																				0
Amount Transferred to Capital (or Other) Funds ²	-7,658,943	0	-7,917,481	-264,614	-8,219,551	-667,789	-652,285	-3,290,954	-1,178,800	-1,629,277	-6,086,980	-174,545	-97,103	-888,528	-1,590,736	-81,503	-476,731	-560,665	-480,511	-41,916,996
Sub-Total	-7,658,943	0	-7,917,481	-264,614	-8,219,551	-667,789	-652,285	-3,290,954	-1,178,800	-1,629,277	-6,086,980	-174,545	-97,103	-888,528	-1,590,736	-81,503	-476,731	-560,665	-480,511	-41,916,996
																				0
Closing Balance, December 31, 2017*	42,038,524	97,447	-18,871,984	17,530,022	-22,375,976	1,014,756	432,353	-2,272,612	-1,194,869	-3,271,074	-7,503,535	-168,797	922,928	-1,614,088	4,243,630	322,150	-3,006,124	-1,044,322	-2,906,856	2,371,574

*Negative balance denotes a deficit

¹ Discretionary discounts granted in accordance with City-wide By-law 2014-108; repaid to the DC reserve funds from other sources

² See Appendix B for details

³ Service category includes: Police Services and Fire Services

⁴Service 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"

DEVELOPMENT CHARGE RESERVE FUND STATEMENT WITH PROJECT ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2017

Capital Fund Transactions	2017 Gross Capital Cost	DC Reserve Fund Draw	Other Reserve/Reserve Fund Draws	Tax Supported Contributions	Rate Supported Contributions	Grants, Subsidies Other Contributions
Roads						
Bayview Dr: S Essa to Caplan	340,089	(234,646)		(80,284)		
Big Bay Point Rd ROW Expansion	11,763	(7,645)		(4,117)		
Bayview Dr ROW Expansion LBBP	6,725	(4,371)		(2,354)		
Hwy 400 Impr Need Justif Study	110,118	(61,821)		(33,288)		(78,211)
Duckwth St- Bernick to Cundles	113,246	(71,668)				319,500
Essa Rd: Ferndale-Coughlin	533	0		(3,440)		
Mapleview Dr E:Huronla-Country	164,244	(79,537)		(1,082)		-
Dunlop Tiffin/Miller Inter Imp	46,184	(30,019)		(16,164)		
Essa Rd - Anne to Gowan	434,556	(9,327)		(29,534)	-	(615,950)
Maplewh Dr E Country Lane-Yong	490	(397)		(94)		
Veterans Dr Traffic Signals	87	(6,237)		(2,079)		-
Big Bay Point Road Improvement	1,829	(1,220)		(610)		
Bryne Dr ROW Harvie -Caplan N	5,802	(3,775)		(2,027)		
McKay Interchange	298	(254)		(45)	-	
Bayview Dr- Little to Big Bay	6,119	(4,080)		(2,040)	-	
Harvie ROW Exp Essa to Bryne	43,350	(32,079)		(11,271)		
Ferndale: Tiffin - Dunlop	14,118	(74,078)		(39,883)		
Duckwth St- Bernick to Cundles	28,217	(5,689)				(82,469)
Essa Rd: Ferndale-Coughlin	178	(4,520)		2,515		(3,000)
Mapleview Dr E:Huronla-Country	153,663	(97,052)			-	
Lakeshore Dr:Toronto-Victoria	6,141	(4,348)		(1,793)		
VictoriaSt -Ellen to Lakeshore	-	(1,965)		(22,397)	-	
Big Bay Point Road Improvement	1,814	(1,209)		(605)	-	
Bryne Dr ROW Harvie -Caplan N	1,080	(703)		(377)		
McKay Interchange	36	(31)		(5)		
Bryne Dr ROW Harvie to Essa S	2,161	(1,405)		(756)		
Bayview Dr- Little to Big Bay	1,281	(854)		(427)		
Harvie ROW Exp Essa to Bryne	4,262	(3,154)		(1,108)		
Ferndale: Tiffin - Dunlop	675,833	(463,895)		(251,535)		(5,931)
Hanmer: Finlay - Bayfield	75,000	(54,831)		(20,169)		
Duckwth St- Bernick to Cundles	572,502	(90,268)		(44,946)		(4,331,960)
Essa Rd: Ferndale-Coughlin	18,437	(18,203)		6,765		(98,438)
Essa Rd: Anne to Fairview	605,007	(330,311)		(111,973)		
Mapleview Dr E:Huronla-Country	3,682,093	(1,794,121)		(451,558)		(77,907)
Dunlop Tiffin/Miller Inter Imp	1,014,536	(546,248)		(227,339)		51,580
Essa Rd - Anne to Gowan	1,864,254	133		(83,069)		(1,706,436)
Victoria St -Ellen to Lakeshore	607	(49)		(558)		
Maplewh Dr E Country Lane-Yong	618,669	(520,686)		(13,389)		
Tiffin St Underpass Cost Share	681,323	(423,101)		(37,800)		
Bell Farm Road ROW Expansion	185,503	(72,496)		(61,194)	(10,663)	
Duckworth St. Watermain & ROW	146,994	34,674		(51,279)		
Essa New Watermain Road Expan	194,865	(53,495)		(138,805)		
Harvie Rd ROW - Essa to Vetera	30,063	(19,541)		(10,522)		
Ross Collier Bayfield Intersec	134,561	(87,465)		(47,096)		
Harvie Rd. Veterans to Bryne	239,874	(128,700)		(69,300)		
Big Bay Point Road Improvement	102,207	(68,142)		(34,066)		
Huronla Rd New Trunk Sewer &RR	19,487	(16,564)				
McKay Rd New Trunk Sewer &RE	17,934	(15,244)				
Bryne Dr ROW Harvie -Caplan N	43,786	(28,487)		(15,299)		
McKay Interchange	7,731	(6,571)		(1,160)		
Bryne Dr ROW Harvie to Essa S	52,019	(33,812)		(18,207)		
Bayview Dr- Little to Big Bay	76,508	(51,008)		(25,500)		
Harvie ROW Exp Essa to Bryne	104,306	(77,186)		(27,120)		
Yonge ROW Mapleview-Lockhart	10,889	(9,256)				
Lakeshore Dr:Toronto-Victoria	295,739	(41,691)		(254,048)		
Hwy 400 Crossing Harvie Rd BBP	2,694,120	(1,767,932)		(926,188)		



APPENDIX "B" (CONTINUED)

Capital Fund Transactions	2017 Gross Capital Cost	DC Reserve Fund Draw	Other Reserve/Reserve Fund Draws	Tax Supported Contributions	Rate Supported Contributions	Grants, Subsidies Other Contributions
<u>Roads</u>						
McKay Interchange	2,206	(1,875)		(331)		
Femdale: Tiffin - Dunlop	-	(76,680)		(41,284)		
Essa Rd: Femdale-Coughlin	414	266		(2)		-
Duckworth Collector Road	10	(1)				(28,384)
Mapleview Dr E:Huronia-Country	196,746	(127,884)				
Essa Rd - Anne to Gowan	183,487	66		207		(355,273)
Victoria St -Ellen to Lakeshore	-	(209)		209		
Mapleview Dr E Country Lane-Yong	8,116	(6,754)		(1,362)		
Sidewalk Infill Program	480,147	6,310		(24,007)		
Big Bay Point Road Improvement	13,938	(9,293)		(4,646)		
Bryne Dr ROW Harvie -Caplan N	2,871	(1,868)		(1,003)		
McKay Interchange	87	(74)		(13)		
Bryne Dr ROW Harvie to Essa S	5,744	(3,733)		(2,010)		
Bayview Dr- Little to Big Bay	3,413	(2,275)		(1,137)		
Harvie ROW Exp Essa to Bryne	11,295	(8,358)		(2,937)		
Sub-Total - Roads	16,571,707	(7,658,944)	-	(3,246,936)	(10,663)	(7,012,878)
<u>Water Services-Facilities</u>						
Sub-Total - Water Services - Facilities	-	-	-	-	-	-
<u>Water Services-Facilities Related Debt</u>						
Surface Water Treatment Plant	7,917,481	(7,917,481)				
Sub-Total - Water Services - Facilities Related Debt	7,917,481	(7,917,481)	-	-	-	-
<u>Wastewater Services- Facilities</u>						
Co-generation & Biogas Trmt	20,031	(16,390)			(3,641)	
WwTF New Heat Exchanger	144,097	(130,373)			(13,724)	
WwTF New Hot Water Balancing	5,756	(3,927)			(1,829)	
WwTF Select Tank Mixer Upgrade	32,170	(29,261)			(2,909)	
Sanitary Pump Station 3 Decom	43,036	(44,626)			(44,626)	(37,561)
WwTF Secondary Clarifier Alum	114,393	(40,037)			(74,356)	
Sub-Total - Wastewater Services - Facilities	359,482	(264,614)	-	-	(141,083)	(37,561)
<u>Wastewater Services-Facilities Related Debt</u>						
Oro-Medonte Biosolids	1,481,669	(1,481,669)				
WPCC	6,753,137	(6,737,882)			(15,256)	
Sub-Total - Wastewater Services - Facilities Related Debt	8,234,806	(8,219,551)	-	-	(15,256)	-
<u>Protection</u>						
Fire Stn 6 New Bldg Developmen	11,758	12,535				
Barrie-Simcoe Emergency Services Campus Ph 1	10,804,648	(506,772)		(1,746,179)		(2,069,114)
Fire Station #5 Lease - Capital Component	173,553	(173,553)				
Sub-Total - Protection	10,989,959	(667,789)	-	(1,746,179)	-	(2,069,114)
<u>Transit</u>						
Transit Facility 133 Welham Rd	1,104,288	(652,285)		754,611		43
Sub-Total - Transit	1,104,288	(652,285)	-	754,611	-	43

APPENDIX "B" (CONTINUED)

Capital Fund Transactions	2017 Gross Capital Cost	DC Reserve Fund Draw	Other Reserve/Reserve Fund Draws	Tax Supported Contributions	Rate Supported Contributions	Grants, Subsidies Other Contributions
<u>Stormwater Drainage & Control Services - Former City Municipal Boundary Areas</u>						
Ferndale: Tiffin - Dunlop	45,447	(57,899)		(30,932)		(1,858)
Cundles Rd. E:Duckworth-Living	20,449	(11,955)				(68,888)
Essa Rd: Ferndale-Coughlin	829	1		(14,152)		(85,185)
Mapleview Dr E:Huron-Country	1,199,672	(669,802)		(7,226)		
Essa Rd - Anne to Gowan	155,561	274		868		
Mapleview Dr E Country Lane-Yong	3,566	(2,984)		(582)		
Mulcaster St Storm Outlet	568,144	(126,158)		(99,088)		
Big Bay Point Road Improvement	37,675	(25,118)		(12,557)		
Bryne Dr ROW Harvie -Caplan N	30,090	(19,577)		(10,514)		
McKay Interchange	2,377	(2,020)		(357)		
Bayview Dr- Little to Big Bay	22,806	(15,205)		(7,601)		
Ferndale: Tiffin - Dunlop	1,745	(10,319)		(4,908)		829
Mapleview Dr E:Huron-Country	2,045,427	(1,477,865)		(91,274)		
Whiskey Cr:Brennan Ave	105	(33)		(72)		
Whiskey Cr:The Boulevard	239	(91)		(149)		
Lakeshore Dr: Victoria-Tiffin	10,345	(679)		(366)		
Essa Rd - Anne to Gowan	2,541,119	(741,654)		(1,799,465)		
Dynments Cr Culvert Expansion	11,223	(5,050)		14,394		94,510
Lovers Creek New Bridge	14,610	(1,895)		(5,114)		
Gunn Street ROW & Sophia Creek	827	(207)		(620)		
Sophia Crk Culvert Exp - Grove	9,646	(2,411)		(7,234)		
Bayview Dr- Little to Big Bay	13,743	(9,163)		(4,581)		
Kidds Cr & Sophia Storm Pond Up	19,967	(19,967)				
Whiskey Cr Fldway:Brennan-Boul	57	(18)		(39)		
Whiskey Cr: N of Brennan	77	(24)		(53)		
Lakeshore Dr: Victoria-Tiffin	639,089	(91,134)		(377,415)		(109,000)
Sub-Total - Stormwater	7,394,838	(3,290,954)	-	(2,459,036)	-	(169,592)
<u>Water Services-Distribution Systems - Former City Municipal Boundary Areas</u>						
Sunnidale Reservoir	20,498	(6,764)			(20,296)	
Ferndale: Tiffin - Dunlop	3,299	102			(3,401)	
Sunnidale: Letitia-Wellington	42,943	3,422		(61,151)	9,917	
Tiffin St: Well 7 to Anne	-	0			(1,336)	
Big Bay Trans.-SWTP-Sandringha	(186)	1			1	
Essa Rd - Anne to Gowan	493,647	(291)		(922)	(308,579)	(206,892)
WM Proj Mulc,Dunlop,Poyntz,Ber	9,125	(2,097)			(7,027)	
Trans WM Mapleview Dr E	1,303,165	(1,152,841)				
Duckworth St. Watermain & ROW	24,565	(15,722)			(8,844)	
Bayview Dr- Little to Big Bay	4,801	(4,609)		(192)		-
Sub-Total - Water Serv-Dist Systems - Former City Municipal Boundary Areas	1,901,856	(1,178,800)	-	(62,265)	(339,565)	(206,892)
<u>Wastewater Services-Collection Systems - Former City Municipal Boundary Areas</u>						
Mapleview Dr E:Huron-Country	2,188,678	(1,623,145)		(35,509)	(511,344)	
Essa Rd - Anne to Gowan	1,147,887	(296)		(939)	(697,818)	(415,449)
Bishop Dr Trunk Sanit Sew Exp	65,015	(5,836)			(52,523)	
Sub-Total - Wastewater Services-Collection Systems - Former City Municipal Boundary Areas	3,401,581	(1,629,277)	-	(36,448)	(1,261,685)	(415,449)



APPENDIX "B" (CONTINUED)

Capital Fund Transactions	2017 Gross Capital Cost	DC Reserve Fund Draw	Other Reserve/Reserve Fund Draws	Tax Supported Contributions	Rate Supported Contributions	Grants, Subsidies Other Contributions
<u>Water Services-Distribution Systems - Salem & Hewitt's Secondary Plan Areas</u>						
Sandringham Dr Trunk Watermain	3,012,341	(2,989,763)				(29,329)
Ashford/Madelaine Dr Watermain	2,939,002	(3,024,440)				(34,372)
CR 27 Transmission Watermain	26,734	(67,504)				(16,429)
McKay Interchange	317	(317)				
Lockhart New Watermain & ROW	4,957	(4,957)				
Sub-Total - Water Services-Distribution Systems - Salem & Hewitt's Secondary Plan Areas	5,983,351	(6,086,980)	-	-	-	(80,130)
<u>Wastewater Services-Collection Systems - Salem & Hewitt's Secondary Plan Areas</u>						
Mapleview Dr San Forcemain Ex	365,792	(174,545)				(277,789)
Sub-Total - Wastewater Services-Collection Systems - Salem & Hewitt's Secondary Plan Areas	365,792	(174,545)	-	-	-	(277,789)
<u>Roads Related</u>						
Operations Satellite Yard New Bldg	79,675	(79,675)			-	
Operations Centre Building Renovation	58,094	(17,428)				
Sub-Total - Roads Related	137,768	(97,103)	-	-	-	-
<u>Parking</u>						
GO Platform Debt	423,330	(125,729)			(297,601)	
Lakeshore Dr-Toronto Victoria	1,499,205	(762,799)		7,881		
Sub-Total - Parking	1,922,535	(888,528)	-	7,881	(297,601)	-
<u>Parks & Recreation</u>						
Willoughby Pk-Play Redevelop	-	(1,595)		(9,905)		
Lakeshore Dr-Toronto-Victoria	3,140,689	(123,811)	(574,500)	(107,693)		(50,000)
Dunsmore Park Georgian Glen	-	(265)		374		
Dock Road Park Expansion 1&2	115,817	(104,235)		(11,582)		
Little Lake Park New Development	11	(81)		(3)		
Painswick Park Rehabilitation	4,676	(4,208)		(468)		
Loyalist Park Exp Part 2	221,903	(199,713)		(22,190)		
Waterfront B&B Court Ice Rink	730,470	(147,420)	(142,580)	(5,074)		(340,000)
Hewitt Community Ctr New Bldg Dev	50,738	(45,664)		-		
Holly Recreation Centre Debt	2,141,651	(963,743)		(2,141,651)		
Sub-Total - Parks & Recreation	6,405,955	(1,590,736)	(717,080)	(2,298,190)	-	(390,000)
<u>Library Services</u>						
Hewitts Creek Branch Lib Dev	35,003	(31,503)		(3,500)		
Library Collection	676,967	(50,000)				
Sub-Total - Library Services	711,970	(81,503)	-	(3,500)	-	-
<u>Administration</u>						
Parks& Rec Strategic Master Plan	17,188	(11,602)		(5,586)		
Infrastructure Master Plans/DC - Roads	139,034	(131,345)	(13,308)			
Infrastructure Master Plans/DC - Wastewater	192,837	(25,580)				(239,101)
Infrastructure Master Plans/DC - Stormwater	637,735	7,369				(441,203)
Infrastructure Master Plans/DC - WW Facilities	106,277	(100,000)				
Infrastructure Master Plans/DC - Water	223,372	(147,053)				(79,194)
2014 DC Related Consulting Expenses	76,133	(68,519)		(7,614)		
Sub-Total - Administration	1,392,577	(476,731)	(13,308)	(13,200)	-	(759,498)



APPENDIX "B" (CONTINUED)

Capital Fund Transactions	2017 Gross Capital Cost	DC Reserve Fund Draw	Other Reserve/Reserve Fund Draws	Tax Supported Contributions	Rate Supported Contributions	Grants, Subsidies Other Contributions
<u>Paramedics</u>						
Paramedics Capital - City of Barrie allocation	1,969,267	(560,665)	(1,410,289)			
Sub-Total - Paramedics	1,969,267	(560,665)	(1,410,289)	-	-	-
<u>Social Housing</u>						
Social Housing Capital - City of Barrie allocation	1,434,341	(480,511)	(953,830)			
Sub-Total - Social Housing	1,434,341	(480,511)	(953,830)	-	-	-
Grand Total	78,061,785	(41,916,996)	(3,094,507)	(9,103,262)	(2,065,852)	(11,418,862)



APPENDIX "C"

**CITY OF BARRIE
STATEMENT OF SECTION 13 CREDIT HOLDER TRANSACTIONS
AS OF DECEMBER 31, 2017**

Credit Holder	Plan Number	Applicable DC Reserve Fund	Credit Balance Outstanding January 1, 2017	Additional Credits Granted During Year	Credits Used by Holder During Year	Credit Balance Outstanding December 31, 2017
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 DC ACT 1997, s. 38
AS OF DECEMBER 31, 2017

Credit Holder	Plan Number	Applicable DC Reserve Fund	Credit Balance Outstanding January 1, 2017	Additional Credits Granted During Year	Credits Used by Holder During Year	Credit Balance Outstanding December 31, 2017
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	1,108,784	-	-	1,891,910
		Roads, Water, Wastewater	1,108,784	-	-	1,891,910
Salem Landowners Group Inc	EA & Design Project Expenses	Roads, Water, Wastewater	1,108,784	-	-	1,891,910

APPENDIX "E"

CITY OF BARRIE
WHISKEY CREEK AREA SPECIFIC DEVELOPMENT CHARGE RESERVE FUND STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2017

	Total (\$)
Storm Water Management Pond Works	
Balance as at January 1, 2017	863,317
Add:	
Development Charge Proceeds	0
Interest Earned	10,344
Subtotal	873,662
Less:	
Funds Expended on Projects	0
Balance as at December 31, 2017	873,662
Downstream Conveyance Works	
Balance as at January 1, 2017	692,560
Add:	
Development Charge Proceeds	484
Interest Earned	8,301
Subtotal	701,345
Less:	
Funds Expended on Projects	0
Balance as at December 31, 2017	701,345