




TO: GENERAL COMMITTEE

SUBJECT: 2013 ANNUAL DEVELOPMENT CHARGE REPORTS

PREPARED BY AND KEY CONTACT: M. JERMEY, CPA, CA, DEPUTY TREASURER, ext. 4407 

SUBMITTED BY: D. MCKINNON, CGA, DIRECTOR OF FINANCE 

GENERAL MANAGER APPROVAL: R. FORWARD, MBA, M.Sc., P.Eng.
GENERAL MANAGER OF COMMUNITY & CORPORATE SERVICES 

CHIEF ADMINISTRATIVE OFFICER APPROVAL: CARLA LADD, CHIEF ADMINISTRATIVE OFFICER 

RECOMMENDED MOTION

1. That the following 2013 Annual Development Charge reports be received:
 - a) Municipal Development Charge Reserve Fund Statement (Appendix A to FIN010-14);
 - b) Municipal Development Charge Reserve Fund Statement with Project Activity (Appendix B to FIN010-14);
 - c) Whiskey Creek Area Specific Development Charge Reserve Fund Statement (Appendix C to FIN010-14);
 - d) Listing of Section 13 Credits (Appendix D to FIN010-14) owing where a front ending agreement existed prior to the first City by-law under the *Development Charges Act, 1997*
 - e) Listing of Section 38 Credits (Appendix E to FIN010-14) owing where a front ending agreement exists subsequent to the first City by-law under the *Development Charges Act, 1997*.

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 2013 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 2013 in accordance with the provision of the *Development Charges Act, 1997*:

By-Law No.	Date Passed	Description
2008-111	June 16, 2008; repealed February 11, 2013	Uniform municipal development charge by-law applicable to all development within the City of Barrie's boundaries; repealed and replaced with 2013-032
2013-032	February 11, 2013	Uniform municipal development charge by-law applicable to all development within the City of Barrie's boundaries
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 2013-032 (preceded by 2008-111): Council-approved projects in the capital budget.
 - 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 applied than had been 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 credit to those balances.
8. The update to the Development Charge By-law that is being presented to General Committee on August 11 reflects the \$8.4M deficit in the Water Development Charges Reserve Fund. The proposed rates are set at a level that will replenish the reserve and fund future water related growth projects.
9. Where front ending agreements exist development charge 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 development charges 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.
10. Staff will forward a copy of the 5 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 COUNCIL STRATEGIC PRIORITIES

14. This is an operational matter with no direct relationship to Council's Strategic Priorities.

APPENDIX A
CITY OF BARRIE
MUNICIPAL DEVELOPMENT CHARGE RESERVE FUND STATEMENT
For the Year Ended December 31, 2013

	Protection	Roads and Related	Sanitary Sewer & Storm Water Management	Water	All Other City Services*	Total
Balance as at January 1, 2013	256,823	20,844,184	9,736,465	(6,557,462)	7,591,526	31,871,536
Add:						
Development Charge Proceeds	444,293	7,280,075	3,600,793	3,955,446	2,779,390	18,059,997
Interest Earned	16,512	306,481	133,560	(82,784)	99,412	473,181
Subtotal	717,628	28,430,740	13,470,818	(2,684,800)	10,470,328	50,404,714
Less:						
Funds Expended on Projects	7,124	1,415,086	4,495,498	5,778,740	1,479,946	13,176,394
Balance as at December 31, 2013	710,503	27,015,653	8,975,320	(8,463,540)	8,990,382	37,228,318
* These services include parks and recreation, transit, library, paramedic and administration						

APPENDIX B
CITY OF BARRIE
MUNICIPAL DEVELOPMENT CHARGE RESERVE FUND STATEMENT
For the Year Ended December 31, 2013

GL #	Project Name	Total Cost	Project Costing and Financing		Source of Other Funding
			Funded from DC	Other Funding	
Protection					
2120-1297	Fire Pumper Truck	1,241	6,891	(5,650)	Taxation
3304-0452	Refurbish/New Station #1	2,556	233	(1,690)	Taxation
Total Protection		3,797	7,124	(7,340)	
Roads & Related					
2320-0651	Havie Rd/Big Bay Point EA	26,803	20,790	6,013	Taxation
2320-0657	Bayfield St-Heather to Rose EA	6,028	13,926	7,385	Taxation
2320-0689	Bayview Dr. S Essa to Caplan	177	149	28	Taxation
2361-0469	Duckwth St- Berrick to Cundles	34,621	21,737	130,820	Taxation
2361-0544	Cundles Rd. E:Duckworth-Living	3,557	1,944	(12,232)	Taxation
2361-0545	Toronto St:Dunlop-Ross	0	(20,881)	(8,258)	Taxation
2361-0615	Mapleview Dr. Welham-Huron	900	655	246	Taxation
2361-0626	Essa Rd: Anne to Fairview	29,286	17,665	11,620	Taxation
2361-1001	Cundles Rd E-Lion's Gate Blvd	5,537	4,752	0	
2361-1002	Cundles Rd E Duckworth Signals	4,309	(1,912)	0	
2361-1003	Cundles Rd E-Home Depot Signal	3,959	1,372	0	
2361-1197	Bayview Dr/Churchill Dr Sig	58	26	410	Taxation
2361-1198	Mapleview Dr- Costco/Park Pl	304	176	342	Taxation
2361-1199	Mapleview/Bayview Dr Signals	92	39	(549)	Taxation
2361-1200	Bayview/Big Bay Point Signals	84	38	42	Taxation
2361-1224	Lakeshore Dr:Toronto-Victoria	3,569	1,730	1,839	Taxation
2361-1227	Dean Ave&Raquel St Traffic Si	19	12	8	Taxation
2361-1234	Huronla Rd-Loon Ave	19	11	1,116	Taxation
2361-1304	Lakeshore Dr: Victoria-Tiffin	(3,178)	(1,657)	(1,761)	Taxation
2361-1324	Dymont Rd & Tiffin St	2,598	1,574	1,023	Taxation
2361-1325	Yonge St & Esther Dr	2,903	1,760	1,144	Taxation
2361-1326	Yonge St & Country Ln	2,527	1,532	996	Taxation
2361-1327	Hanmer StE- St Vincent	131,274	79,561	51,713	Taxation
2361-1328	Madelaide Dr-Esther Dr	130,781	79,262	51,518	Taxation
2361-1329	Hanmer StE- Stanley St	113,268	68,648	43,731	Taxation

APPENDIX B (continued)

GL #	Name	Total Cost	Funded from DC	Other Funding	Source of Other Funding
Roads & Related (continued)					
2361-1373	Ardagh Road & Mapleton Avenue	135,761	68,534	44,546	Taxation
2361-1374	Summerset Drive & Hawkins	103,852	62,942	40,380	Taxation
2361-1398	Collier St & Clapperton Traffi	480	291	(203)	Taxation
2361-1406	McKay Rd&Veterans Traff Sig	127	77	659	Taxation
2363-0308	FERNDALE: TIFFIN - DUNLOP	593	383	210	Taxation
2363-0469	Duckwth St- Bernick to Cundles	7,627	1,252	47,055	Prov & Fed
2363-0542	Femdale Dr:Dunlop-Edgehill	0	(0)	2,535	Taxation
2363-0544	Cundles Rd. E:Duckworth-Living	7,885	5,097	0	Taxation
2363-1224	Lakeshore Dr:Toronto-Victoria	19,549	9,478	10,071	Taxation
2363-1304	Lakeshore Dr: Victoria-Tiffin	(6,931)	(3,360)	(3,571)	Taxation
2510-0121	ANNE ST: JOHN TO TIFFIN	0	(0)	40	Taxation
2510-0122	ANNE ST: DUNLOP - JOHN	0	(0)	40	Taxation
2510-0308	FERNDALE: TIFFIN - DUNLOP	61,252	40,615	20,637	Taxation
2510-0339	HARVIE RD: ESSA - BRYNE	2,509	1,859	650	Taxation
2510-0469	Duckwth St- Bernick to Cundles	353,993	(51,670)	(1,327,596)	Prov & Fed
2510-0538	Bayview Dr.:Mapleview S-200m	2,377	1,917	467	Taxation
2510-0542	Femdale Dr:Dunlop-Edgehill	9,060	6,028	(8,762)	Taxation/Other
2510-0544	Cundles Rd. E:Duckworth-Living	552,225	(194,144)	(2,661)	Taxation
2510-0545	Toronto StDunlop-Ross	1,581	(158,817)	(60,928)	Taxation
2510-0547	Essa Rd: Ferndale-Coughlin	61,440	35,484	24,628	Taxation
2510-0615	Mapleview Dr. Welham-Huron	9,497	7,053	2,443	Taxation
2510-0626	Essa Rd: Anne to Fairview	1,735,593	954,038	310,431	Taxation
2510-0683	Duckworth Collector Road	73,032	56,087	(62,542)	Prov & Fed
2510-1120	Ross St: Wellington-Toronto	107,797	17,422	123,277	Taxation
2510-1135	Mapleview Dr E:Huron-Huronia	26,122	18,998	7,124	Taxation
2510-1224	Lakeshore Dr:Toronto-Victoria	360,361	175,072	186,005	Taxation
2510-1304	Lakeshore Dr: Victoria-Tiffin	(51,858)	(24,243)	(25,757)	Taxation
2510-1400	Dunlop Tiffin/Miller Intersection Impr	10,424	3,475	6,949	Taxation
2511-0469	Duckwth St- Bernick to Cundles	636,579	(20,741)	3,012,112	Prov & Fed
2511-0615	Mapleview Dr: Welham-Huron	148,684	108,136	40,547	Taxation
2525-0469	Duckwth St- Bernick to Cundles	3,505	228	20,321	Prov & Fed
2525-0542	Femdale Dr:Dunlop-Edgehill	0	(0)	177	Taxation
2525-0544	Cundles Rd. E:Duckworth-Living	8,363	5,406	0	Taxation
2525-0545	Toronto StDunlop-Ross	0	(13,926)	(4,095)	Taxation
2525-0615	Mapleview Dr. Welham-Huron	14,942	2,403	901	Taxation

APPENDIX B (continued)

Project		Project Costing and Financing			Source of Other Funding
GL #	Name	Total Cost	Funded from DC	Other Funding	
Roads & Related (continued)					
2525-0683	Duckworth Collector Road	920	(562)	(2,016)	Taxation
2525-1120	Ross St Wellington-Toronto	1,567	253	1,314	Taxation
2525-1224	Lakeshore Dr:Toronto-Victoria	25,164	6,741	7,164	Taxation
2525-1304	Lakeshore Dr: Victoria-Tiffin	(4,755)	(2,305)	(2,450)	Taxation
4520-1293	Roads: Snowplow/Sander	0	2,252	(2,252)	Taxation
	Total Roads & Related	4,846,723	1,415,086	2,695,320	
Sanitary Sewer & Storm Water Management					
2790-0000	SEWER RATE & CONSERVATION	0	3,550,186	0	
2515-0402	Facilities Operations Building	66,373	38,733	27,615	Wastewater
2515-0564	L'shore Dr: WPC-C-Toronto Ph2	1,114	111,715	(1,061,712)	Wastewater
2515-0640	Co-generation & Biogas Trmt	75,219	61,548	16,171	Wastewater
2520-0121	ANNE ST: JOHN TO TIFFIN	0	16,116	(32,037)	Taxation
2520-0122	ANNE ST: DUNLOP - JOHN	0	(0)	(10,811)	Gas Tax
2520-0308	FERNDALE: TIFFIN - DUNLOP	1,192	642	550	Taxation
2520-0542	Ferndale Dr:Dunlop-Edgehill	0	(0)	(5,028)	Taxation/Other
2520-0544	Cundles Rd. E:Duckworth-Living	342,823	198,291	0	
2520-0545	Toronto StDunlop-Ross	0	(17,065)	(20,130)	Taxation
2520-0615	Mapleview Dr: Welham-Huronia	10,356	7,463	2,893	Taxation
2520-0626	Essa Rd: Anne to Fairview	28,386	19,728	8,658	Taxation
2520-0683	Duckworth Collector Road	12,142	403	(3,411)	Taxation
2520-1120	Ross St Wellington-Toronto	2,333	377	9,632	Taxation
2520-1135	Mapleview Dr E:Huron-Huronia	1,435	1,044	391	Taxation
2520-1224	Lakeshore Dr:Toronto-Victoria	31,337	15,194	16,143	Taxation
2520-1304	Lakeshore Dr: Victoria-Tiffin	(7,827)	(6,360)	(6,758)	Taxation
2521-0308	FERNDALE: TIFFIN - DUNLOP	889	454	435	Taxation
2521-0615	Mapleview Dr: Welham-Huronia	38,177	27,765	10,411	Taxation
2521-1135	Mapleview Dr E:Huron-Huronia	3,678	2,169	1,510	Taxation
2521-1229	Whiskey Cr:Brennan Ave	16,676	5,243	11,432	Taxation
2521-1230	Whiskey Cr:The Boulevard	7,604	2,391	5,213	Taxation
2521-1304	Lakeshore Dr: Victoria-Tiffin	1,438,288	451,829	1,388,253	Taxation
2523-1222	Whiskey Cr Flwyway:Brennan-Boul	1,603	504	1,099	Taxation
2523-1269	Whiskey Cr: N> of Brennan	22,667	7,127	15,539	Taxation
	Total Sanitary Sewer & Storm Water Management	2,094,463	4,495,498	376,056	

APPENDIX B (continued)

GL #	Name	Total Cost	Funded from DC	Other Funding	Source of Other Funding
Water					
2645-0000	WATER RATE	0	3,477,725	0	
2535-0122	ANNE ST: DUNLOP - JOHN	0	(0)	0	
2535-0227	SUNNIDALE RESERVOIR	4,418,791	1,448,298	3,041,761	Water
2535-0308	FERNDAL: TIFFIN - DUNLOP	296	15	282	Water
2535-0315	ANNE ST N: GIBBON - CUNDLES	0	(11)	(57)	Water
2535-0413	BOULTON COURT WELL 19 AND PUMP	2,430	534	1,896	Water
2535-0416	HERITAGE WELL	0	26,086	223,764	Water
2535-0417	HARVIE RD BOOSTER PUMPING STN	978	781	188	Water
2535-0418	Anne St Reservoir - Edgehill	0	(1)	0	
2535-0506	ANNE ST - ANNE TO PERRY WELL	0	(0)	0	
2535-0560	Toronto St:Dunlop-Sophia Cr	32,317	(6,902)	(29,113)	Water
2535-0569	Sunnidale: Letitia-Wellington	114,801	10,930	15,336	Water
2535-0576	Hamie Rd: Essa-Cty Rd.27	1,872	104,033	10,586	Water
2535-0627	Bayview Dr: Zone 2S	580	885	88	Water
2535-0628	Bayview Dr: Zone 3S	538	200,917	19,968	Water
2535-0629	Mapleview Dr: Bryne to Bayview	8,044	144,029	14,345	Water
2535-0630	Tiffin St Well 7 to Ferndale	20,657	(3,359)	18,611	Water
2535-0631	Tiffin St Well 7 to Anne	28,346	0	30,000	Water
2535-0632	Mapleview Dr W: Veterans to Bryne	0	14,050	14,296	Water
2535-0672	Essa Rd: Burton to Anne	4,389	184	(182)	Water
2535-0675	Mapleview Dr Supply - ET	883	1,847	2,542	Water
2535-1120	Ross St Wellington-Toronto	27,415	85	16,561	Water
2535-1144	Anne St Watermain crss Hwy 400	1,004,036	4,255	23,160	Water
2535-1307	Sunnidale Rd: Letitia to Res#2	623,184	178,913	767,173	Water
2535-1308	Sunnidale Rd: Cundles-Pump Stn	2,658	91,145	384,504	Water
2535-1358	Mapleview Dr W-County Rd 27-Re	451,044	102	2,556	Water
2535-1379	Leacock Dr,Thackeray-Browning	26,108	73,994	312,148	Water
2535-1504	County Rd 27: Harvie to Hubbard	6,769,369	5,778,740	4,886,317	Water
Total Water					
Other City Services					
3385-0411	TRANSIT GARAGE	35,511	391,424	0	
3385-1216	TRANSIT GARAGE	1,160,510	120,897	3,416	Prov of ON
4200-1357	Fleet Expansion 2013	831,630	103,276	730,540	Prov of ON
4200-1535	Plan for Transit Implementation	92,036	69,977	22,059	Taxation
2351-0236	NORTH SHORE TRAIL	0	(34,589)	(44,567)	Taxation

APPENDIX B (continued)

GL #	Name	Total Cost	Funded from DC	Other Funding	Source of Other Funding
Other City Services (continued)					
2351-0677	Military Park	0	4,131	12,392	Taxation
2351-1224	Lakeshore Dr. Toronto-Victoria	183,213	12,836	37,164	Taxation
2351-1232	Coronation (InnisShore)	411	331	1,374	Taxation
2351-1295	Shalom Park	0	(0)	(0)	
2351-1298	Summerset Park	13	(31)	44,191	Taxation
2351-1299	Sandringham IV Gilroy	5,880	40,344	9,680	Taxation
2351-1304	Lakeshore Dr. Victoria-Tiffin	(85,586)	(12,836)	(37,164)	Taxation
2351-1322	Dunsmore Park Georgian Glen	25,055	20,206	4,848	Taxation
2351-1369	Lennox Park	80	61	(141)	Taxation
2351-1371	Mapleton II (Sunfield)	954	770	185	Taxation
2351-1372	North Shore Trail-Eco Restore	674,673	166,453	508,221	Fed Gas Tax
2351-1460	Brunton Park	51,725	43,153	8,390	Taxation
3332-9008	Heritage Fountain	0	102,028	(102,029)	Water
4810-1470	Dump Trucks	335,901	64,648	255,352	Taxation
6500-0000	BARRIE PUBLIC LIBRARY	0	225,000	0	
3314-0664	Library (Satellite Branch)	7,052	5,007	116,471	Taxation
6070-0000	Paramedic	0	137,772	0	
1201-0000	CORPORATE FINANCIAL EXPENSES	0	19,088	0	
Total Other City Services		3,319,059	1,479,946	1,570,382	

APPENDIX C
WHISKEY CREEK AREA SPECIFIC DEVELOPMENT CHARGE RESERVE FUND STATEMENT
Period Ended December 31, 2013

	Total
Storm Water Management Pond Works	
Balance as at January 1, 2013	826,537
Add:	
Development Charge Proceeds	C
Interest Earned	10,716
Subtotal	837,253
Less:	
Funds Expended on Projects	
Other Expenses (DC Study)	
Balance as at December 31, 2013	837,253
Downstream Conveyance Works	
Balance as at January 1, 2013	670,492
Add:	
Development Charge Proceeds	C
Interest Earned	8,693
Subtotal	679,185
Less:	
Funds Expended on Projects	
Other Expenses (DC Study)	
Balance as at December 31, 2013	679,185

APPENDIX D
LISTING OF SECTION 13 DEVELOPMENT CHARGE CREDITS RESERVE FUND STATEMENT
Period Ended December 31, 2013

Credit Holder	Plan No.	Applicable Reserve Fund	Balance January 1	Credits Used	Balance December 31
C P Link Developments Inc.	M580 (D12-246)	Roads and related	3,295	0	3,295
Georgian Glen Development	M619 (D12-211)	Roads and related	36,792	0	36,792
Crisdawn Construction	M689 (D12-211)	Roads and related	160,756	0	160,756
Edgehill Homes Development	M813 (D12-316)	Sanitary sewer	86,178	0	86,178
			287,021	0	287,021

APPENDIX E
LISTING OF SECTION 38 DEVELOPMENT CHARGE CREDITS RESERVE FUND STATEMENT
Period Ended December 31, 2013

Credit Holder	Plan No./ (Subdivision No.)	Applicable Reserve Fund	Balance January 1	Additional Credits Granted During Year	Credits Used During Year	Balance December 31
Ardagh West Development Corporation	M765, M771, M774, M783, M799	Roads and related	13,472	0	0	13,472
		Storm sewer	3,413	0	0	3,413
		Watermain	1,729	0	0	1,729
Reids Uptown Homes	M812 (D12-206)	Roads & related	20,529	0	0	20,529
Arthur Wolfond in trust	M832	Water	24,500	0	0	24,500
Barrie Heritage Developments	M722	Water	32,500	0	0	32,500
Barrie Heritage Developments	M790	Water	13,650	0	0	13,650
Barrie Heritage Developments	M760	Water	29,500	0	0	29,500
Mason Homes	M760	Water	5,971	0	0	5,971
1616678 Ontario Ltd. (Baywood)	M820	Water	67,803	0	0	67,803
771955 Ontario Ltd. (Maplecourt)	M781	Water	27,193	0	0	27,193
Crisdawn (Dunsmore Subdiv.)	M689	Water	96,171	0	0	96,171

APPENDIX E (continued)
LISTING OF SECTION 38 DEVELOPMENT CHARGE CREDITS RESERVE FUND STATEMENT
Period Ended December 31, 2013

Credit Holder	Plan No./ (Subdivision No.)	Applicable Reserve Fund	Balance January 1	Additional Credits Granted During Year	Credits Used During Year	Balance December 31
1264337 Ontario Inc. (Parkland)	M765/M799	Water	70,513	0	0	70,513
DG Pratt	M822	Water	50,550	0	0	50,550
Mapleview Industrial Dev. Inc.	M695	Water	59,183	0	0	59,183
Mapleview Industrial Dev. Inc	M882	Water	40,000	0	0	40,000
125560 Ontario Inc. (Argento)	M870	Water	29,074	0	0	29,074
			585,750	0	0	585,750