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**TO:** GENERAL COMMITTEE

**SUBJECT:** 2020 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

**SUBMITTED BY:** C. MILLAR, DIRECTOR OF FINANCE AND TREASURER EXT. 5130

**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 following 2020 Annual Cash in Lieu of Parkland Statements be received:
  - a) Cash in Lieu of Parkland Reserve Fund Statement (Appendix "A" of Staff Report FIN005-21); and
  - b) Cash in Lieu of Parkland Project Activity (Appendix "B" of Staff Report FIN005-21).

**PURPOSE & BACKGROUND**

2. This Staff Report provides the annual statement of the cash in lieu of parkland reserve and all related activity for the year ending December 31, 2020, as required by the *Planning Act*.

**ANALYSIS**

3. 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.
4. 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.
5. 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:

1. Statements of the opening and closing balances of the special account and of the transactions relating to the account.
2. 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.
4. The amount of money borrowed from the special account and the purpose for which it was borrowed.
5. The amount of interest accrued on any money borrowed from the special account.
6. The following reports, attached in the appendices of this memorandum, describe the 2020 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 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. The funds that have been received will be used for the future purchase of additional parkland needs.
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.

#### **ENVIRONMENTAL AND CLIMATE CHANGE IMPACT MATTERS**

10. There are no environmental or climate change impact matters related to the recommendation.

#### **ALTERNATIVES**

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



**FINANCIAL**

12. 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 2018-2022 STRATEGIC PLAN**

13. The recommendation included in this Staff Report is not specifically related to the goals identified in the 2018-2022 Strategic Plan.



APPENDIX "A"

CITY OF BARRIE  
CASH IN LIEU OF PARKLAND RESERVE FUND STATEMENT  
FOR THE YEAR ENDED DECEMBER 31, 2020

	Total (\$)
Balance as of January 1, 2020	17,304,300
Add:	
Cash in Lieu Collected during 2020	2,311,465
Interest Earned	355,166
Subtotal	19,970,931
Less:	
Net Funds Returned (Expended) on Projects:	82,649
Balance as of December 31, 2020	20,053,580



APPENDIX "B"

CITY OF BARRIE  
CASH IN LIEU OF PARKLAND PROJECT ACTIVITY  
FOR THE YEAR ENDED DECEMBER 31, 2020

Capital Fund Transactions	2020 Gross Capital Cost	Cash in Lieu of Parkland Reserve Fund Draw	Other Reserve/Reserve Fund Draws	Grants, Subsidies Other Contributions
Centennial Park Expansion	58,955	490,432	(1,884,316)	(35,480)
Annual Playground Revitalization Program	288,345	(284,652)	(3,295)	
Heritage Trail Sign Expansion	36,438	(18,182)	(18,256)	
Tennis Court Rehabilitation Program	226,228	(3,604)	(1,168)	(221,568)
Heritage Park Splash Pad Rehabilitation	345	(94)	(251)	
Painswick Park Rehabilitation	77	(7)	(39)	
Annual Parking Lot Improvement Program	216,279	(75,000)	(24,464)	(42,000)
Park Condition Assessment Study	239	(1,120)		
ARC Design Substances Survey Abatement	30,387	(30,387)		
Holly Comm Ctre Build Auto System Repl	212,078	48,323	(260,401)	
Parks Public Washrooms Rehabilitation	33,021	(33,021)		
Heritage Park Redevelopment - Master Plan	10,039	(10,039)		
Total	1,112,431	82,649	(2,192,190)	(299,048)