Staff Memorandum



To: Mayor A. Nuttall and Members of Council

Subject and Ward(s): 2024 Year End Development Charge Reports and Treasurer's

Statement (All Wards)

Date: May 28, 2025

Department Head

Approval:

C. Smith, Interim Director of Finance

Executive Management

Approval: J. Schmidt, General Manager of Community and Corporate

Services

CAO Approval: M. Prowse, Chief Administrative Officer

The purpose of this Memorandum is to provide members of Council with a statement of the Development Charge (DC) Reserve funds and all related activity for the year ending December 31, 2024, as required by the *Development Charges Act*, 1997 (DC Act).

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 bylaw 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.
- d) Any other information that is prescribed. 2015, c. 26, s. 7 (1).

2024 Annual Development Charge Statements

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 Development Charges By-law 2023-074, encompassing all areas of the City, in place during 2024.

The annual statements, attached in the appendices of this Report, describe the 2024 activity related to the receipt and use of DC's collected under the DC Act. 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.

It is noted that some reserve funds have a deficit balance resulting from more funds being drawn than collected to date for that purpose. 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.

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.

2024 Development Charges Activity Analysis

A summary of 2024 activity is as follows:

		<u>2023</u> Actuals		<u>2024</u> Actuals
Opening Balance	\$	<u> </u>	\$	74,864,416
Plus: Revenues	\$	56,890,968	•	95,932,927
Less: Expenditures	Ş	(53,820,059)	Ş	(53,051,813)
Net Change	\$	3,070,908	\$	42,881,114
Ending Balance	\$	74,864,416	\$	117,745,530

As identified in the 2025 Business Plan and Budget Binder, the City has committed an additional \$111M to be funded by Development Charge reserves in 2025.

The total discounts in 2024 amounted to \$1,945,267 and will be funded primarily from any 2024 surplus followed by capital reserves. These discretionary discounts, which have to be funded, are largely attributable to the 40% discount of development charges provided to targeted development uses as per the City's by-law 2019-055 (as amended by By-law 2021-059) which included warehouses, manufacturing, offices, etc.

This discount is no longer provided in By-law 2023-074, however, due to the freezing of development charge totals at the time of Site Plan or Zoning By-Law Amendment applications, we anticipate that there will be additional discounts issued in the next 1-2 years until those applications have expired.

The total contribution to DC Reserves in 2024 was \$96M, with draws from the DC Reserves totaling \$53M. The year-end balance at December 31, 2024, in DC Reserves is \$118M, compared to a balance of \$75M at December 31, 2023.

As described in the City of Barrie's 2025 Business Plan and Budget over the next five years was:

- a) Five-year average annual draws from DC Reserves of \$121M
- b) Five-year average annual DC revenues of \$159M; and,
- c) Five-year ending forecasted DC Reserve of \$266M.

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.

As of December 31, 2024, both of the targets have been achieved.

A Memorandum of Understanding (MOU) relating to phase 1 of the Secondary Plan areas, was signed on June 17, 2014, between the City of Barrie and landowners within the Secondary Plan area (Salem and Hewitt's), which predates Bill 73, Bill 109, and Bill 23 of the current Development Charges Act. These contributions were determined by the Fiscal Impact Analysis performed in 2015 to be necessary in order to advance the capital works required for the development of these areas. The City collected \$2,446,306 of voluntary contributions in 2024 as agreed through the MOU.

Appendix:

Appendix A – Annual Treasurer's Statement

Appendix B – Amounts Transferred to Capital or Other Funds

Appendix C – Statement of Credit Holder Transactions

Memo Author:

Marc Villeneuve, Supervisor of Development Charges, Finance

File #:

F00

Pending # (if applicable):

n/a

Appendix A City of Barrie

Annual Treasurers Statement of Reserve Funds for By-Law 2023-074

	Annual Treasurers Statement of Reserve Funds for By-Law 2023-074																								
											Service	s to which the	Development	Charge Relate	s										<i>i</i> 1
			Munici	pal Wide Servi	ces				ific Services:		Area Specific Services: Area Specific Services: Salem & Hewitts Secondary Plan Areas														
	Services Related	Water Services-	Water Services- Facilities	Wastewater Services-	Wastewater Services- Facilities			Stormwater Drainage & Control	Water Services- Distribution	Wastewater Services- Collection	Storm Water Management	Downstream Convevance	Water Services- Distribution	Wastewater Services- Collection Facilities Parks and Library									Services		
Description	to a Highway	Facilities	Related Debt	Facilities	Related Debt	Protection	Transit	Services	Systems	Systems	Pond Works	Works	Systems.	Systems.	and Fleet	Parking	Recreation	Services	Administration	Airport	Long Term Care	Waste Diversion	Paramedics	Social Housing	1
Opening Balance, January 1, 2024*	134,871,122	830,869	(38,602,339)	47,045,062	(56,310,509)	(6,940,171)	1,577,081	2,918,924	781,797	13,627,726	1,249,019	968,519	(23,024,303)	(39,661,330)	3,223,777	(1,689,000	37,730,375	3,791,186	(2,850,979)	137,386	126,248	1,730,774	(3,180,005)	(3,486,812)	74,864,416
Plus:																									
Development Charges	38,884,677	218,269	3,323,677	6,060,698	4,087,706	1,592,029	1,348,131	1,422,378	525,352	1,659,443	-	-	6,307,852	5,506,855	1,447,212	(0	9,709,246	966,409	16,789	0	93,648	823,165	359,573	0	84,353,107
Interest	10,199,388	59,583	(2,029,945)	3,003,706	(2,942,359)	(370,735)	187,461	265,080	(402, 195)	(116,578)	67,694	52,494	(407,830)	(866,456)	132,903	0	2,645,776	270,618	(164,644)	7,439	9,317	178,471	(144,638)	0	9,634,552
DC Discounts granted ¹	1,134,535	6,807	116,617	199,514	82,227	45,757	45,371	63,716	127,583	44,370	-	-	-	-	45,371	-	-	-	-	-	-	25,678	7,723	-	1,945,267
Sub-Total	50,218,601	284,659	1,410,349	9,263,918	1,227,574	1,267,051	1,580,962	1,751,174	250,740	1,587,236	67,694	52,494	5,900,022	4,640,399	1,625,486	(0	12,355,022	1,237,026	(147,855)	7,439	102,965	1,027,314	222,658	0	95,932,927
Less: Amount Transferred to Capital (or Other) Funds ²			(7.004.000)	(4.040.440)	(0.004.700)	/F 007 200\	(4.242.005)	(0.445.570)	(507.405)	(040, 454)	(400)		(740,000)	(0.000.700)	(7,000,054)	4 000 000	(2.452.520)	(440,450)	(205.400)		(450,450)		(220 444)	2 400 040	0 0
Credits Redeemed ³	(15,179,856)	0	(7,894,989)	(1,940,143)	(8,324,708)	(5,827,326)	(1,342,665)	(2,115,579)	(507,495)	(213,451)	(120)	1 0	(748,983)	(2,033,799	(7,033,354)	1,689,000	(3,453,532)	(148,156)	(385,198)	0	(156,159)	0	(322,111)	3,486,812	(53,051,813)
	(45,470,050)	0	(7.004.000)	(4.040.440)	(0.204.700)	(5.007.000)	(4.040.005)	(0.445.570)	(507.405)	(040,454)	(120)	0	(740,000)	(0.000.700)	(7,000,054)	4 600 000	(2.452.522)	(440.450)	(205.400)	0	(450,450)	0	(222,444)	0 400 040	(52.054.042)
Sub-Total	(15,179,856)	0	(7,894,989)	(1,940,143)	(8,324,708)	(5,827,326)	(1,342,665)	(2,115,579)	(507,495)	(213,451)	(120)	1	(748,983)	(2,033,799)	(7,033,354)	1,689,000	(3,453,532)	(148,156)	(385,198)	0	(156,159)	0	(322,111)	3,486,812	(53,051,813)
Closing Balance, December 31, 2024*	169,909,866	1,115,527	(45,086,980)	54,368,838	(63,407,643)	(11,500,447)	1,815,378	2,554,518	525,043	15,001,511	1,316,593	1,021,013	(17,873,264)	(37,654,730)	(2,184,091)	(0	46,631,865	4,880,057	(3,384,031)	144,825	73,054	2,758,087	(3,279,458)	0	117,745,530

^{*}Negative balance denotes a deficit

The Municipality is compliant with s.s. 59.1 (1) of the Development Charges Act, whereby charges are not directly 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. A Memorandum of Understanding (MOU) was signed on June 17, 2014, between the City of Barrie and land owners within the Secondary Plan area (Salem and Hewitt's), which predates Bill 73 of the current Development Charges Act that came into effect January 1, 2016. The City has collected \$2,446,306 of voluntary contributions in 2024 as agreed through the MOU.

¹ Discretionary discounts granted in accordance with City-wide By-law 2019-055; repaid to the DC reserve funds from other sources.

² See Appendix B for details.

^a Development Charge Credits redeemed in accordance with agreements.

Appendix B

City of Barrie

Amount Transferred to Capital or Other Funds

											Amount Transf	erred to Capi	tal or Other Fu	ınds												
												Developn	nent Charges													
				Muni	cipal Wide Se	rvices			Munic	ipal Boundar	y Areas		& Hewitts					Municipal Wie	de Services							
																										1
				Water		Wastewater			Stormwater	Water	Wastewater	Water	Wastewater											Tax		Grants, Subsidies.
		Services Related to a	Water Services-	Services- Facilities	Wastewater Services-	Services- Facilities			Drainage & Control	Services- Distribution	Services- Collection	Services- Distribution	Services- Collection	PW Facilities		Parks and	Library			Long Term	Waste		Social	Supported	Rate Supported	Other
Project Name	Cost	Highway	Facilities	Related Debt		Related Debt	Protection	Transit	Services	Systems	Systems	Systems.	Systems.	and Fleet	Parking	Recreation	Services	Administration	Airport	Care	Diversion	Paramedics		Contributions	Contributions	Contributions
Ferndale Dr N ROW Exp - Dunlop to Tiffin	\$265,071	(172,696)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(57,725)	-	-
Sunnid: Letitia-Wellington Trans Wmain	\$539	(323,851)	-	-	-	-	-	-	(6,829)	(386)	139	-	-	-	-	-	-	-	-	-	-	-	-	(429,291)	166,512	-
Lakeshore Dr: Victoria-Tiffin	\$52,863	-	-	-	-	-	-	-	(19,101)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0
WwTF New Advanced Nutrient Removal	\$2,742,730	- (0.000)	-	-	(1,152,303)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	(1,632,546)	
M-view Dr E Impr -Cntry Ln- Yonge (City) Little Lk Sew Pump Station Upg	\$52,432 \$2,809,274	(24,045)	-	-	-	-	-	-	12,890	1,023	(339,636)	8,582	!-	-	-	-	-	-	-	-	-	-	-	(359,231)	102,123 (551,972)	
Bishop Dr Trunk Sanit - Fernd- Patterson	32,803,274	-	-	-	-	-	-		-		(1,140)		-	_	-	-				-	-		-	0	1.705	
Hewitt's Cr Sanit-Sun King- M-view (Dev)	\$2,325	-	-	-	-	-	-	-	-	-	-	-	(25,085)	-	-	-	-	-	-	-	-	-	-	0	-	-
Hewitt's Cr Sanit-Sun Map to Lockh (Dev)	\$1,798,038		-	-	-	-	-		-		-	-	(2,163,907)	-	-	-	-	-		-	-	-	-	0	(235,224)	-
Mview W Sanit Forecemain Twinning (City)	\$14,854	-	-	-	-	-	-	-	-	-	-	-	(16,870)	-	-	-	-	-	-	-	-	-	-	0	-	(14,854)
CR27 Trans Wmain - S of Mapleview (Dev)	\$82	-	-	-	-	-	-	-	-	-	-	(41,956)	-	-	-	-	-	-	-	-	-	-	-	0	-	
Bell Farm Rd ROW Exp - St. Vinc to Duckw Duckw St Wmain &ROW Exp -Bell F -St Vinc	\$202 \$8,466,162	34,419 (180,840)		-	-	-	-	-	(559) (100,375)	(344)		-	-	-	-	-	-	-	-	-	-	-	-	(111,259) (1,472,643)	(208)	
Dyments Creek Culvert Exp - Bradford St.	\$8,466,162	- (±00,040)		-	_	-	-	_	(393,124)	- (01,013)	1		-		-	-			_	-	-			(39,016)	(8/2,305)	(427,720)
Lovers Cr Bridge -Tollen Mill W Coxmill	\$4,680	-	-	-	-	-	-	-	3,599	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(4,420)	399	
Essa Rd ROW Exp - Coughlin to Mapleview	\$385	(163)	-	-	-	-	-	-	-	-	(18)	-	-	-	-	-	-	-	-	-	-	-	-	(91)	(24)	-
Painswick Park Rehabilitation	\$577,277	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(58,506)	-	-	-	-	-	-	-	7,599	-	3,024
Sidewalk Infill Program	\$11,355	(137,188)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(25,734)	-	-
Sophia Cr Culvert Exp -Grove- E Davidson	\$1,420 \$3,294	(118)	-	-	(1,153)	-	-	-	(993)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(163)	(2,141)	(1,214)
WwTF Alum System Upgr at Sec Clarifiers Sophia Cr Storm Pond - MacMorrison Park	\$3,294			-	(1,155)	-	-		- 0				-				-	-		-	-		_	0	- (2,141)	
WwTF Chemical Building Upgrade	\$37,817	-	-	-	(22,256)	-	-	_	-	_	-	-	-	-	-	-	-	-	-	-	-	-	-	0	(34,783)	_
Essa Trnsm Wmain -M-view to Athab (Dev)	\$555	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
McKay Rd New Inter - Highway 400 (City)	\$44,456	683,498	-	-	-	-	-	-	(18,049)	-	-	(1,016)		-	-	-	-	_	-	-	-	-	-	(6,708)	-	-
Huron Rd Trunk Sanit-Lockh- McKay (City)	\$743,285	(599,011)	-	-	-	-	-	-	(922)	-	-	-	(28,813)	-	-	-	-	-	-	-	-	-	-	103,255	(5,084)	(105,398)
McKay Rd Sanit- Hwy 400- Huronia (City)	\$47,249	59,416	-	-	-	-	-	-	-	-	<u> -</u>	(02.727)	(1,588)		-	-	-	-	-	-	-	-	-	15,203	- (427.020)	(4)
McKay Rd ROW Exp - Reid- W Hwy 400 (Dev) Vet Dr Trunk Wmain -Salem-McKay(Dev)	\$3,940,494 \$163,126	(2,935,717) (141,017)		-	-		-				<u> </u>	(82,737) (68,702)						-		-	-			(1,307,887) (9,208)	(127,828)	(37,992)
Yonge St ROW Exp -M-view to Madel (City)	\$321,876	(270,456)	-	-	-	-	-		(3,613)			- (00,702)	-	-	_	-	-		_	_	-	-		(47,806)	_	
Cycling Retrofits Program (Active)	\$10,808	(80,403)	-	-	-	-	-	_	- (-,,	_	-	-	-	-	-	-	-	-	-	-	-	-	-	62,867	-	(61,405)
Kidds & Sophia Cr Storm Pond Upgrs	\$60,027		-	-	-	-	-		33,141		-	-	-	-	-	-	-	-	-	-	-	-	-	13,719	-	(0)
M-view Dr E Sanit- P Wllm to Ph 1 (Dev)	\$34,919	(32,314)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(445)	-	-
M-view Dr E R Exp- Yonge to P Wllm(City)	\$2,172,062	(1,456,664)	-	-	-	-	-	-	(93,366)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(254,177)	-	
Hotch Cr Culvert Exp - Insfl-N of Tiffin Bunkers Cr Culvert Exp-Innisfil-Bradford	\$20,779 \$446,893	(35,046)		_	-		-		(35,778) 300,755	- 26	-							_		-	-			(283,296) (256,379)	(82)	
Essa Rd Trans Wmain -Athabas-Salem (Dev)	\$292	- (380)	-	-	-	-	-		-	-	-	-	-	-		-	-		_	-	-	-	-	(230,373)	- (02)	
Salem Rd Transm Wmain -CR 27- Dunn (Dev)	\$0	(6,052)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0
Bryne Dr Cnstr - Harvie to N of Caplan	\$7,796,259	(2,138,055)	-	-	-	-	-	-	(563,880)	-	49,330	(491,073)	(302,029)	-	-	-	-	-	-	-	-	-	-	(2,526,381)	-	-
Bryne Dr Rd Constr - Harvie to S Essa	\$257,955	(41,948)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(569,180)	-	-
Dyments Cr Storm Pond -N of Dunlop St W	\$6,690	- 2040	-	-	-	-	-	-	(19,131)	(2.222)	- (2)	-	-	-	-	+	-	-	-	-	-	-	-	12,991	- (1.204)	0
Big Bay Pt Rd ROW Exp - Bayview to Huron Bview Dr Transm Wmain- Lttl Av- Big Bay	\$1,187 \$6,249,632	3,048 (1,017,239)		-	-	-	-		(10,509) (2,368)	(2,233)			-	[-	-	-			-	-			17,914 (547,537)	(1,204)	
M-view Dr E Wmain -Yonge-P Wllm (Dev)	\$5,566	- (1,017,233)	-	-	-	-	-	_	- (2,500)	- (203,320)	- (17,005)	0	-	-	-	-	-	-	-	-	-	-	-	0	- (200,175)	-
WwTF Electrical SubStn and Trans Upgr	\$288,626	-		-	(196,940)	-										<u> </u>		-			-	-		0	(90,617)	-
Dunlop St ROW - Sarjeant to Anne	\$663,839	(205,228)	-	-	-	-	-				ļ —		-	-	-	-	-	-	-	-	-	-	-	(77,275)	-	-
Sunnidale Rd Hwy 400 Crossover Reconst	\$1,578,858	(69,388)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(49,241)	-	-
Vet Dr Road Exp -McKay - City Lim (Dev)	\$294,244	(7,628) (259,458)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(46) (34,787)	-	
Essa Road and Anne Street Intersection R Tiffin/Bradford/Essa Intersection Improv	\$294,244	(259,458)	T -	-	-		-				[<u> </u>	-	-	[E .	-	-	-			(4,299)	-	[
Wastewater Peak Flow Attenuation Facilit	\$383,052	- (7,564)	-	-	(170,544)	-	-		-		-	-	-	-	-		-		-	-	-	-	-	(4,233)	(212,509)	
Essa Road Right of Way Expansion - Bryne	\$4,250,448	(91,361)	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	(49,195)	- , ,===)	-
Hotchkiss Creek Storm Ponds at Wood Stre	\$51,609	-	-	-	-	-	-	-	(23,224)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(28,385)	-	
Summit Pines Subdivision New Park Develo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(331,524)	-	-	-	-	-	-	-	0	-	3,164
WwTF Digester Capacity Expansion	\$339,052	-	-	-	(339,052)	-	-	-	-	-	-	-	-	-	-	+	-	-	-	-	-	-	-	0	-	
Essa Road Expansion - Mapleview to Athab	\$0	-	-	-	-	-	-	-	-	-	-		-	-		-	-	-	-	-	-		-	(45)	-	
Essa Road Expansion - Athabaska to Salem Vet Dr Road Exp -Salem-McKay(Dev)	\$6,982	(6,132)	-	-	-	-	-				-		-	[-	-	-		_	-	-			(64) (1)	-	
Sophia Creek Owen Tributary storm outlet	\$2,971,537	- (0,132)	-	-	-	-	-	_	(265,476)	_	t -		-	-	-	-	-	-	_	-	-	-		(898,072)	-	
Sophia Trunk Storm Sewers - Clapperton	\$1,057,083	-	-		-	-	-		12,105		<u> </u>		-	-		-	-	-		-	-	-	-	(542,258)	(13,225)	
Wastewater Inflow/Infiltration Reduction	\$4,975	-	-	-	-	-	-	-	-	-	(1,361)	-	-	-	-	-	-	-	-	-	-	-	-	0	(3,613)	
Lovers Creek Mapleview LSRCA Compensatio	\$188,590	-	-	-	-	-	-	-	(54,885)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(133,704)	-	
Dunlop Street Bridge Sanitary - Sarjeant	\$565,488	-	-	-	-	-	-	-	-	-	102,332	-	-	-	-	<u> </u>	-	-	-	-	-	-	-	0	3,916,629	<u>-</u>

Appendix B City of Barrie

Amount Transferred to Capital or Other Funds

											elopment Charges alem & Hewitts Municipal Wide Services												
				Munic	cipai Wide Services	<u> </u>		unicipai Bounda	ry Areas	Salem 8	k Hewitts		l	1	Municipal W	ide Services	1	1					
Project Name	Cost	Services Related to a Highway	Water Services- Facilities	Water Services- Facilities Related Debt	Wastewater Wastewater Services- Services- Facilities Related Debt F	rotection T	Stormw. Drainag Contr	e & Services- Distribution		Water Services- Distribution Systems.	Wastewater Services- Collection Systems.	PW Facilities and Fleet	Parking	Parks and Recreation	Library Services Administration	Airport	Long Term Care	Waste Diversion	Paramedics	Social Housing	Tax Supported Contributions	Rate Supported Contributions	Grants, Subsidies, Other Contributions
Asset Management Plan Updates - Regulato	\$400,613	-	-	-		-	-	-	-	_	-	-	-	-	- (1,898) -	-	-	-	-	(221,419)	(177,295)	,
DC Update - Infrastructure Cost Study	\$18,516	-	-	-		-	-	-	1	-	-	-	-	-	- (18,516) -	1	_	-	-	0	-	-
Barrie Heritage Subdivision Park (Dev)	-	-	-	-		-	-	-	-	-	-	-	-	(610)		-	-	-	-	-	0	-	-
WwTF New Cogeneration and Biogas Treatme	\$12,422	-	-	-	(12,422)	-	-	-	-	-	-	-	-	-		-	-	-	-	-	0	-	-
Transportation safety and pavement holdi	\$2,807,613	(1,604,269)	-	-		-		-	-	-	-	-	-	-		-	+	-	-	-	(322,883)	-	-
Whiskey Creek Channel Reconstruction - B Whiskey Creek Culvert and Channel Improv	\$267 \$120,866	-	-	-			- (53,	100)	-	-		-	-			-	+	<u> </u>	+	-	(147) (67,477)	-	F
Bayfield Street Right of Way Expansion -	\$557,272	(290,377)	-	-				173) (1,45	7) (9,061			-	-	F		-	-	Ī .	Ŧ -	-	(219,594)	(12,795)	
Infrastructure Master Plans 2051	\$1,223,796	- (230,377)		_		_	- (5)	- (1,43	- (5,001	-		_	-	-	- (190,101	1 -	1	t e	1		(526,114)	(459,359)	(42,839)
Lockmaple Park - Hewitts Park 2H (Dev)	\$935,070	-	-	-		-	-	_	_	-	-	-	-	(935,070)		1-		-	1	-	0	- (133,333)	- (12,033)
Hewitts Gt Subdiv Park - Park 7H (Dev)	\$432,415	-	-	-		-	-	-	-	-	-	-	-	(432,415)		-	-	-	-	-	0	-	-
LM Barrie Subdiv Park - Park 13H (Dev)	\$682,685	-	-	-		-	-	-	-	-	-	-	-	(682,685)	-	-	-	-	-	-	0	-	-
Innisfil BPS - Well 3a, 4a, 19 & 20	\$69,590	-	-	-		-	-	(29,92	1) -	-	-	-	-	-		-	-	-	-	-	0	(39,666)	-
Sidewalk Infill Program (Active)	\$473,924	(440,599)	-	-		-	-	-	-	-	-	-	-	-		-	-	-	-	-	(33,325)	-	-
Hewitt's Pump Station (City)	\$14,580	-	-	-		-	<u> </u>	-	-	<u> </u>	(1,507)	-	-	-		-	<u> </u>	<u> </u>	-	-	0	-	<u> </u>
Waterfront Artificial Sports Field	\$12,165	-	-	-		-	-	-	-	- (04 000)	-	-	-	(3,650)	-	-	-	-	-	-	(2,433)	-	(6,083)
Sec Plan Area New Bulk Water Filling Stn	\$29,401 \$52,520	-	-	-				_	+	(31,370)		-	-		- (47,268	,	+	-	-	-	(5,252)	1,969	├ ──┤
Studies for Future Solid Waste Disposal BFES Station 6 New Building Development	\$52,520	_		-		3,821,203) -		-	Ī		-	-	-		- (47,268) -	Ī		Ē	_	(10,657)	-	[
Hewitt's Comm Ctre New Build Development	\$190,450	[-		- [-	-		_		(184,407)		[-		-		7,051	-	(13,094)
Operations Centre Building Renovation	\$19,690,053	-		-		-	-	-	+	-	-	(6,856,703)	-	- (104,407)		-	+		-		7,031	-	- (15,054)
City Hall Redevelopment	\$111,610	-	-	-		-	-	-	-	-	-	162,765	-	-		-	-		-	-	(606,834)	-	_
Allandale & Downtown Transit Mobility	\$12,541,732	-	-	-		(576,521) -	à	-	-	à	ė .	-	-		-	-	-	-	-	(2,806,815)	-	(6,986,149)
WWTF Innovation Centre	\$399,895	-	-	-	(45,474)	-	-	-	-	-	-	-	-	-		-	-	-	-	-	0	(144,275)	-
Operations Centre Master Plan - Land Pur	-	-	-	-		-	-	-	-	-	-	(1,851)	-	-		-	-	-	-	-	0	-	
Facility Condition Assessment Prog. (A)	\$2,696	-	-	-		-	-	-	-	-	-	(126)	-	-		-	-	-	-	-	(547)	-	(2,022)
BFES Permanent Training Facility Develop	\$63,169	-	-	-		(8,500) -		-	-	=	-	-	-	-		-	-		ļ	-	(41,500)	-	<u> </u>
CoS Cap Program - LT Care & Senior Serv CoS Capital Prog - Paramedic Serv	\$103,959 \$6,711	<u>-</u>	-	-				_	-	-	-	-	-	-		-	4,007	<u> </u>	(39,911)	-	(107,966) 33,200	-	
CoS Capital Prog - Paramedic Serv (A)	\$2,502,728								1	ŧ .				l		l -	1		(282,201)		(2,220,528)	-	[
CoS Cap Prog - LT Care & Senior Serv (A)	\$888,561	-	_	-		-	-	-	1-		-	_	-	-		_	(160,166)) -	(202,201)	-	(728,395)	-	<u> </u>
Official Plan Comprehensive Update	\$34,896	-	-	-		-	-	-	-	-	-	-	-	-	- (99,717) -	-	-	-	-	50,130	-	-
Lovers Creek Watershed, LV05 SWMF- Rehab	\$5,268	-	-	-		-	(2,	370) -	-	-	-	-	-	-		-	-	-	-	-	(55)	-	(2,843)
Capital Purchases-New Vehicles from Inta	\$2,214,197	-	-	-		-	-	-	-	_	-	-	-	(262,680)		-	-	-	-	-	(1,835,128)	(116,389)	
Parks & Forestry Operations New Fleet to	\$449,152	-	-	-		-	-	-	-	-	-	(84,040)	-	(365,112)		-	-	-	-	-	0	-	-
Roads Operations New Fleet to Service Gr	\$253,398	-	-	-		-	-	-	-	-	-	(253,398)	-	-		-	-	-	-	-	0	-	-
Conventional Transit Bus - Growth (A)	\$411	-	-	-			(349) -	-	-	-	-	-	-	-		-	-	-	-	-	(62)	-	-
WPCC	\$5,900,909			(4 205 024)	(5,900,909)												+	1					├
SWTP SWTP Ph II	\$4,385,031 \$3,509,959			(4,385,031)				-	+	<u> </u>			<u> </u>			1	+		1				\vdash
GO Platform	\$3,509,959			(3,303,33)				_	+	<u> </u>						1	+	<u> </u>	+				\vdash
Oro-Medonte Biosolids	\$1,465,979				(1,465,979)		i i		1														\vdash
WPCC - FCM Green Municipal Fund	\$121,714				(121,714)				1							1	1	1					
WPCC Expansion (2015)	\$675,311				(675,311)																		
Transit Garage (2015)	\$436,178						136,178)																
Transit Garage (2016)	\$229,616					(229,616)																oxdot
WPCC Ph 2 Expansion	\$160,795				(160,795)					ļ						1	1						↓
BSESC - Phase 1 June 2019	\$932,660					(932,660)			1	ļ				ļ			1	1					\vdash
BSESC - Phase 1 Dec 2019	\$784,175					(784,175)		_	-	-	-			125.255			+	1	1	-			₩
Centennial Park expansion Cundles Rd. E:Duckworth-Living	\$35,365 \$21,639			H				-	+	1				(35,365)	1	1	1	1					+
Duckwth St- Bernick to Cundles	\$48,193													(48.193)									\vdash
Dunlop and Tiffin/Miller Intersection	\$14,280								1	1				(14,280)			1	1					\vdash
LED Street Light Conversion	\$18,590							1						(18,590)									\vdash
Mulcaster St Storm Outlet	\$20,114													(20,114)									
Sanitary - Royal Oak, Bay, Cottage	\$19,534													(19,534)									
Memorial Park (Construction)	\$19,161													(19,161)									
Pond - Irwin, Ford, and Ottaway	\$106,023						(106,		1	ļ						1	1	1					↓
Hotchkiss Culv - Innisfil, North of Tiffin	\$41,349	(as s					(41,	349)	1	ļ				ļ			1	1					\vdash
Big Bay Point ROW - Bayview to Huronia	\$95,763	(95,763)							1	l	l		l				1				1		

Appendix B	
City of Barrie	

Amount Transferred to Capital or Other Funds

										Amount Iransi	errea to Capit	al or Other Fu	nas												
											Develonm	ent Charges													
				Muni	cipal Wide Se	rvicas		Munic	cipal Boundary	ν Δroas	Salem 8		Municipal Wide Services												
					l mas os				pai 20amaa.,	71000	oulom o	THO WILLD					inamorpai III	00111000							
		Services Related to a	Water Services-	Water Services- Facilities	Wastewater Services-	Wastewater Services- Facilities		Stormwater Drainage & Control	Water Services- Distribution	Wastewater Services- Collection	Water Services- Distribution		PW Facilities		Parks and	Library			Long Term	Waste		Social	Tax Supported	Rate Supported	Grants, Subsidies, Other
Project Name	Cost	Highway	Facilities	Related Debt	Facilities	Related Debt F	Protection Transit	Services	Systems	Systems	Systems.	Systems.	and Fleet	Parking	Recreation	Services	Administration	Airport	Care	Diversion	Paramedics	Housing	Contributions	Contributions	Contribution
New Crossing - Highway 400	\$2,351,713		1																						
Mapleview Impr- Country Lane to Yonge	\$58,239																								
Bell Farm ROW - St. Vincent to Duck	\$382,639	(382,639))																						
Duckworth Water ROW- Bell Farm to St. Vin	\$103,704																								
Bryne Road - Harvie to North of Caplan	\$1,047	(1,047))																						
McKay Interchange - Highway 400	\$208,635	(208,635))																						
Mapleview - East of Yonge to Prince W		(182,952))																						
Mapleview - Country Lane to Yonge								(26,448))																
Bell Farm ROW - St. Vincent to Duck								(79,772)																	
Bridge - Tollendal Mill, West of Coxmill								(175,495)																	
Pond - Irwin, Ford, and Ottaway								(74,391))																
Watercourse - Innisfil to Lakeshore								(140,254))																
Bryne Road - Harvie to North of Caplan								(162,831))																
Bryne Road - Harvie to North of Caplan											(40,708)														
Mapleview - Country Lane to Yonge									(108,849)																
Police Equipment	\$107,255						(107,255)																		
DC Appeal	\$27,697																(27,697)								
Holly Library Lease	\$148,156															(148,156)									
Station 5 Lease							(173,533)																		
From Tax Capital Reserve														1,689,000)							3,486,812			
	\$124,414,903	(15,179,943)) (0 (7,894,989)	(1,940,143)	(8,324,708)	(5,827,326) (1,342,665	(2,115,508)	(507,483)	(213,451)	(748,979)	(2,633,799)	(7,033,354)	1,689,000	(3,453,532)	(148,156)	(385,198)	C	(156,159)	((322,111)	3,486,812	(19,559,151)	(832,245	5) (7,695,426

Appendix C City of Barrie Statement of Section 13 Credit Holder Transactions

	Otatement of t	Section 13 Credit 110	idei italisactions			
						Credit Balance
			Credit Balance	Additional Credits	Credits Used by	Outstanding
		Applicable DC	Outstanding	Granted During	Holder During	December 31,
Credit Holder	Plan Number	Reserve Fund	January 1, 2024	Year	Year	2024
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

Statement of Credit Holder Transactions under DCA 1997, s. 38

		Tiolder Transaction		ĺ		Credit Balance
			Credit Balance	Additional Credits	Credits Used by	Outstanding
		Applicable DC	Outstanding	Granted During	Holder During	December 31,
Credit Holder	Plan Number/Project Name	Reserve Fund	January 1, 2024	Year*	Year	2024
Ardagh West Development Corporation	M765, M771, M774,	Roads	5,052	-	-	5,052
	M783, M799	Stormsewer	1,280	-	-	1,280
	W1703, W1799	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
	Mapleview Trunk Sanitary					
Hewitt's Creek Landowners Group Inc	Sewer	Wastewater	1,893,396			1,893,396
		Roads, Water,				
Hewitt's Creek Landowners Group Inc	Engineering Design	Wastewater	499.354			499,354
	EN1257 McKay - Reid to	Roads, Water,				
Watersand Construction Ltd	West of 400	Wastewater	25,676,307	1.882.429		27,558,736
	EN1258 Veterans					
	Watermain - Salem to					
Watersand Constructor Litd	McKay	Water	2,857,875	1,033,174		3,891,049
	EN1475 Central/Gateland	Parks and				
3251586 Canada Inc	Park	Recreation	502,911			502,911
0201000 Callada IIIC	I GIT	i (Corcation	302,911			302,911