

Appendix A
City of Barrie
Annual Treasurers Statement of Reserve Funds for By-Law 2019-055 as Amended by By-Law 2021-059

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: Whiskey Creek		Area Specific Services: Salem & Hewitts Secondary Plan Areas		Municipal Wide Services											
	Services Related to a Highway	Water Services-Facilities	Water Services-Facilities Related Debt	Wastewater Services-Facilities	Wastewater Services-Facilities Related Debt	Protection	Transit	Stormwater Drainage & Control Services	Water Services-Distribution Systems	Wastewater Services-Collection Systems	Storm Water Management Pond Works	Downstream Conveyance Works	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	
Opening Balance, January 1, 2021*	47,729,503	118,482	(31,675,579)	21,305,494	(41,529,133)	(5,120,520)	(506,059)	1,542,472	(2,110,446)	(3,476,725)	932,663	769,617	(12,381,102)	(11,738,164)	1,720,667	(1,764,935)	11,336,845	1,127,526	(3,870,797)	20,923	13,970	117,182	(2,429,277)	(6,045,965)	(35,913,358)	
Plus:																										
Development Charges ⁴	42,735,860	119,905	7,616,320	9,163,556	5,481,572	3,028,237	1,904,866	2,688,983	193,032	525,615	0	10,431	5,776,105	5,363,526	900,006	335,348	12,502,677	1,223,866	1,227,397	65,976	65,305	655,191	359,425	1,042,731	102,985,930	
Interest ¹	1,035,088	2,779	(365,049)	365,515	(514,881)	(43,936)	9,229	61,499	(90,605)	(78,475)	11,720	9,671	(129,170)	(113,963)	30,871	(20,361)	267,724	26,545	(37,541)	942	776	8,150	(26,464)	(50,155)	359,909	
DC Discounts granted ¹	1,555,871	4,230	277,422	333,685	199,608	106,592	65,563	133,188	19,837	53,733	0	0	0	0	30,659	11,275	69,781	6,690	41,976	2,317	1,104	3,993	4,230	0	2,921,754	
Sub-Total	45,326,819	126,914	7,528,693	9,862,756	5,166,299	3,090,893	1,979,658	2,883,670	122,264	500,873	11,720	20,102	5,646,935	5,249,563	961,536	326,262	12,840,182	1,257,101	1,231,832	69,235	67,185	667,334	337,191	992,576	106,267,593	
Less:																										
Amount Transferred to Capital (or Other) Funds ²	(8,664,166)	0	(7,897,978)	(252,951)	(8,350,720)	(1,848,429)	(723,064)	(3,417,205)	(1,737,025)	(278,234)	0	0	(10,948,811)	(7,132,386)	(40,954)	(265,379)	(199,466)	0	(260,429)	0	(10,020)	0	60,810	2,416,226	(49,550,181)	
Credits Redeemed ³	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sub-Total	(8,664,166)	0	(7,897,978)	(252,951)	(8,350,720)	(1,848,429)	(723,064)	(3,417,205)	(1,737,025)	(278,234)	0	0	(10,948,811)	(7,132,386)	(40,954)	(265,379)	(199,466)	0	(260,429)	0	(10,020)	0	60,810	2,416,226	(49,550,181)	
Closing Balance, December 31, 2021*	84,392,156	245,396	(32,044,864)	30,915,299	(44,713,554)	(3,878,056)	750,535	1,008,937	(3,725,207)	(3,254,086)	944,383	789,719	(17,682,978)	(13,620,987)	2,641,249	(1,704,052)	23,977,561	2,384,627	(2,899,394)	90,158	71,135	784,516	(2,031,276)	(2,637,163)	20,804,054	

*Negative balance denotes a deficit
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.
³ Development Charge Credits redeemed in accordance with agreements.
⁴ Development Charge Revenues include \$7M of deferred development charges as per s.s. 26.1 of the Development Charges Act.

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. 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 \$3,402,378 of voluntary contributions in 2021 as agreed through the MOU.