



TO: GENERAL COMMITTEE

SUBJECT: 2022 YEAR END DEVELOPMENT CHARGE REPORTS AND
TREASURER'S STATEMENT

WARD: ALL

PREPARED BY AND KEY CONTACT: M. VILLENEUVE, SUPERVISOR OF DEVELOPMENT CHARGES EXT. 4503
C. GILLESPIE, SENIOR MANAGER OF CORPORATE FINANCE AND INVESTMENT EXT.5743

SUBMITTED BY: C. MILLAR, CHIEF FINANCIAL OFFICER EXT.5130

CHIEF ADMINISTRATIVE OFFICER APPROVAL: M. PROWSE, CHIEF ADMINISTRATIVE OFFICER

RECOMMENDED MOTION

1. That the following 2022 Annual Development Charge Statements be received:
 - a) Annual Treasurer's Development Charge Reserve Fund Statement attached as Appendix "A" of Staff Report FIN007-23;
 - b) Municipal Development Charge Reserve Fund Statement with Project Activity attached as Appendix "B" of Staff Report FIN007-23;
 - c) Listing of Section 13 Credits, attached as Appendix "C" of Staff Report FIN007-23 to owing where a front ending agreement existed prior to the first City by-law under the *Development Charges Act, 1997*; and
 - d) Listing of Section 38 Credits, attached as Appendix "D" of Staff Report FIN007-23 owing where a front ending agreement exists subsequent to the first City by-law under the *Development Charges Act, 1997*.

PURPOSE & BACKGROUND

2. 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, 2022, as required by the *Development Charges Act, 1997* (DC Act).
3. 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.
- d) Any other information that is prescribed. 2015, c. 26, s. 7 (1).

ANALYSIS

2022 Annual Development Charge Statements

- 4. 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.
- 5. In accordance with the DC Act, the City had Development Charges By-law 2019-055 (as amended by By-law 2021-059), encompassing all of the former City municipal boundary, the Salem & Hewitt's Secondary Plan and Whiskey Creek Areas, in place during 2022.
- 6. The annual statements, attached in the appendices of this Report, describe the 2022 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. 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.

2022 Development Charges Activity Analysis

- 10. The total construction value of building permits issued in 2022 was \$860 Million.

11. A summary of 2022 activity is as follows:

	<u>2021</u> <u>Actuals</u>	<u>2022</u> <u>Actuals</u>
Opening Balance	\$ (35,913,359)	\$ 20,804,054
Plus: Revenues	\$ 106,267,594	\$ 103,997,788
Less: Expenditures	\$ (49,550,181)	\$ (53,008,334)
Net Change	\$ 56,717,413	\$ 50,989,454
Ending Balance	\$ 20,804,054	\$ 71,793,507

As identified in the 2023 Business Plan and Budget Binder, the City has committed an additional \$108 Million to be funded by Development Charge reserves in 2023.

12. The total discounts in 2022 amounted to \$2,690,958 and will be funded primarily from any 2022 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 which include warehouses, manufacturing, offices, etc.
13. The total contribution to DC Reserves in 2022 was \$104 Million, with draws from the DC Reserves totalling \$53 Million. The December 31, 2022, year-end balance in DC Reserves is \$72 Million, compared to a balance of \$21 million at December 31, 2021.
14. As described in the City of Barrie's 2023 Business Plan and Budget, and before the impact of Bill 23 the forecast of DC Reserves over the next five years was:
- a) Five-year average annual draws from DC Reserves of \$134 Million
 - b) Five-year average annual DC revenues of \$143 Million; and,
 - c) Five-year ending forecasted DC Reserve of \$47 Million.

The City will be bringing forward a new DC background study in the coming weeks which will incorporate Bill 23.

15. 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, 2022 both the of the targets have been achieved.

16. 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 \$3,419,919 of voluntary contributions in 2022 as agreed through the MOU.

ENVIRONMENTAL AND CLIMATE CHANGE IMPACT MATTERS

17. There are no environmental and/or climate change impact matters related to the recommendation.

ALTERNATIVES

18. 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

19. 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.

LINKAGE TO 2022-2026 STRATEGIC PLAN

20. The recommendation included in this Staff Report is not specifically related to the goals identified in the 2022-2026 Strategic Plan.



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-Related Debt	Wastewater Services-Facilities	Wastewater Services-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, 2022*	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	23,977,560	2,384,627	-2,899,394	90,158	71,135	784,516	-2,031,276	-2,637,163	20,804,054
Plus:																									
Development Charges ⁴	45,384,718	127,108	8,088,333	9,731,384	5,821,313	2,038,186	1,279,470	2,520,541	172,965	470,689	0	0	6,353,708	5,899,872	604,936	183,237	7,884,334	772,827	772,652	35,816	41,763	442,923	243,926	649,461	99,520,160
Interest ⁴	1,962,212	7,337	-418,096	625,249	-652,265	-24,402	37,240	88,481	-210,392	-234,770	14,429	11,917	-74,390	-65,113	53,973	-22,786	514,839	51,539	-33,073	2,010	1,822	22,372	-34,881	-37,358	1,585,891
Discounts granted ¹	1,431,718	204,815	255,361	307,157	183,717	98,080	60,342	122,568	18,299	49,514	0	0	-	-	28,255	7,976	67,069	6,458	39,353	1,636	1,346	4,036	4,036	-	2,891,736
Sub-Total	48,778,648	339,259	7,925,598	10,663,789	5,352,765	2,111,864	1,377,052	2,731,590	-19,129	285,432	14,429	11,917	6,279,318	5,834,759	687,163	168,427	8,466,243	830,824	778,931	39,462	44,930	469,332	213,082	612,103	103,997,788
Less:																									0
Amount Transferred to Capital (or Other) Funds ²	-9,260,367	0	-7,897,029	-875,248	-8,331,270	-1,943,532	-707,483	-662,182	-2,075,162	-656,578	-1,680	-28	-1,468,226	-14,561,390	-151,747	6,549	-1,202,308	-46,188	-614,177	0	-15,534	0	-1,252,935	-1,291,820	-53,008,334
Credits Redeemed ³	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Sub-Total	-9,260,367	0	-7,897,029	-875,248	-8,331,270	-1,943,532	-707,483	-662,182	-2,075,162	-656,578	-1,680	-28	-1,468,226	-14,561,390	-151,747	6,549	-1,202,308	-46,188	-614,177	0	-15,534	0	-1,252,935	-1,291,820	-53,008,334
																									0
Closing Balance, December 31, 2022*	123,910,438	584,655	-32,016,295	40,703,840	-47,692,059	-3,709,723	1,420,104	3,078,345	-5,819,498	-3,625,232	957,133	801,608	-12,871,887	-22,347,618	3,176,665	-1,529,075	31,241,495	3,169,263	-2,734,640	129,620	100,532	1,253,848	-3,071,129	-3,316,880	71,793,507

*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 \$3,419,919 of voluntary contributions in 2022 as agreed through the MOU.



Appendix B
Amount Transferred to Capital or Other Funds

		Development Charges																					
		Municipal Wide Services							Municipal Boundary Areas			Salem & Hewitts		Municipal Wide Services									
Project Name	Cost	Services Related to a Highway	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	Water Services- Distribution Systems.	Wastewater Services- Collection Systems.	PW Facilities and Fleet	Parking	Parks and Recreation	Library Services	Administration	Long Term Care	Paramedics	Social Housing	Tax Supported Contributions	Rate Supported Contributions	Grants, Subsidies, Other Contributions
Duckwth St- Bernick to Cundles	\$92,412	(284,992)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,170,198)	-	-
Cundles Rd. E:Duckworth-Living	-	(256,937)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	(83,935)	-
Sunnid: Letitia-Wellington Trans Wmain	\$5,058,208	-	-	-	-	-	-	(137,451)	(813,250)	(177,593)	-	-	-	-	-	-	-	-	-	-	(182,202)	(2,977,311)	-
Essa Rd ROW Exp - Bryne- Fairview	\$24,781	1,146	-	-	-	-	-	(134)	-	-	-	-	-	-	-	-	-	-	-	-	142	759,581	(762,682)
Tiffin Street - Well 7 to Ferndale	\$3,939,012	-	-	-	-	-	-	-	(46,753)	-	-	-	-	-	-	-	-	-	-	-	(114,000)	(1,089,858)	-
Tiffin Street - Well 7 to Anne	-	-	-	-	-	-	-	-	(2,780)	-	-	-	-	-	-	-	-	-	-	-	0	(1,473)	-
Duckworth Collector Road	-	(16,241)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(13,923)	-	-
Cundles Rd E-Lion's Gate Blvd	-	(6,482)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,242)	-	-
Cundles Rd E-Home Depot Signal	-	(17,769)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(8,888)	-	-
M-view Dr E ROW Exp -Huron- Cntry (City)	\$34	(17,696)	-	-	-	-	-	(1,295)	5,112	62,373	-	-	-	-	-	-	-	-	-	-	(208,252)	(317)	(37,044)
Centennial Park Expansion	\$13,455	127,024	-	-	-	-	-	-	-	-	-	-	-	-	(2,310)	-	-	-	-	-	(6,453)	-	(3,287)
Whiskey Cr Culvert Repl - The Boulevard	-	-	-	-	-	-	-	(34)	-	-	-	-	-	-	-	-	-	-	-	-	(56)	-	-
Lakeshore Dr: Victoria-Tiffin	\$2,581	-	-	-	-	-	-	265,922	-	-	-	-	-	-	-	-	-	-	-	-	(525,395)	-	0
M-view Dr E Impr -Cntry Ln- Yonge (City)	\$4,605,338	(1,946,615)	-	-	-	-	-	10,276	(92,721)	(64,483)	127,078	-	-	-	-	-	-	-	-	-	(439,364)	(423,184)	(1,581,488)
Dunlop, Poyntz Wmain- Cdringtn-Mulcaster	\$5,519,401	-	-	-	-	-	-	-	(383,301)	-	-	-	-	-	-	-	-	-	-	-	(2,768,616)	(1,746,513)	-
Tiffin St ROW Exp - Hwy 400 Underpass	\$296	41,774	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	62,179	-	-
Little Lk Sew Pump Station Upg	\$110,444	-	-	-	-	-	-	-	-	(272,511)	-	-	-	-	-	-	-	-	-	-	0	(202,084)	-
WwTF Heat Exchanger -Primary Digester 3	\$8,140	-	-	(7,326)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	(814)	-
WwTF Hot Water Balanc - Prime Digester 3	\$449	-	-	(844)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	(454)	-
WwTF Selector Tank Mixer Upgrade	(\$6,337)	-	-	(8,392)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	(932)	-
Bishop Dr Trunk Sanit - Fernd- Patterson	\$71,600	-	-	-	-	-	-	-	-	(27,312)	-	-	-	-	-	-	-	-	-	-	(11,491)	(44,952)	-
Hewitt's Cr Sanit-Sun King- M-view (Dev)	(\$977,240)	-	-	-	-	-	-	-	-	-	-	978,309	-	-	-	-	-	-	-	-	0	-	-
Hewitt's Cr Sanit-Sun King- M-view (Dev)	\$545,349	-	-	-	-	-	-	-	-	-	-	(541,766)	-	-	-	-	-	-	-	-	0	(215,122)	-
Mview W Sanit Forecemain Twinning (City)	\$106,948	-	-	-	-	-	-	-	-	-	-	(22,713)	-	-	-	-	-	-	-	-	0	-	-
CR27 Trans Wmain - S of Mapleview (Dev)	\$44,930	-	-	-	-	-	-	-	-	-	(46,067)	-	-	-	-	-	-	-	-	-	0	-	-
Harvie Rd &Big Bay Pt Cross - Hwy 400	\$225,009	2,340,528	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(127,870)	-	-
Bell Farm Rd ROW Exp - St. Vinc to Duckw	\$3,437,838	1,646,402	-	-	-	-	-	336,891	(260,030)	(8,252)	-	-	-	-	-	-	-	-	-	-	(2,064,802)	(145,839)	(3,767,823)
Duckw St Wmain &ROW Exp -Bell F -St Vinc	\$460,484	(13,721)	-	-	-	-	-	-	(8,865)	-	-	-	-	-	-	-	-	-	-	-	(127,100)	(14,510)	(845,000)
Dyments Creek Culvert Exp - Bradford St.	\$39,778	-	-	-	-	-	-	(37,795)	-	-	-	-	-	-	-	-	-	-	-	-	(17,277)	-	(28,917)
Lovers Cr Bridge -Tollen Mill W Coxmill	\$4,277,141	-	-	-	-	-	-	(70,459)	-	-	-	-	-	-	-	-	-	-	-	-	(2,899,275)	(1,002,528)	(1,546,853)
Essa Rd ROW Exp - Coughlin to Mapleview	\$49,401	(22,405)	-	-	-	-	-	-	-	(0)	-	-	-	-	-	-	-	-	-	-	(38,852)	(73)	-
Gunn St ROW Repl - Peel to St. Vincent	\$3,239,762	(1,192)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,120,179)	(1,400,172)	(763,025)
Painswick Park Rehabilitation	\$2,413,316	-	-	-	-	-	-	-	-	-	-	-	-	-	(967,761)	-	-	-	-	-	(466,616)	-	(189,527)
Sidewalk Infill Program	\$41,221	(47,463)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(12,384)	-	-
Sophia Cr Culvert Exp -Grove- E Davidson	\$43,341	(1)	-	-	-	-	-	(11,727)	-	-	-	-	-	-	-	-	-	-	-	-	(17,067)	-	(145,674)
WwTF Alum System Upgr at Sec Clarifiers	\$662,365	-	-	(248,580)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	(461,648)	-
Sophia Cr Storm Pond - MacMorrison Park	\$24,533	-	-	-	-	-	-	(11,751)	-	-	-	-	-	-	-	-	-	-	-	-	(14,362)	-	-
WwTF Chemical Building Upgrade	\$71,280	-	-	(24,194)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	(15,149)	-
Wfront Bball Court &Artif Ice Rink Reloc	-	(41,406)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	(46,896)
Essa Trnsm Wmain -M-view to Athab (Dev)	(\$126,443)	-	-	-	-	-	-	-	-	-	128,154	-	-	-	-	-	-	-	-	-	0	-	-
McKay Rd New Inter - Highway 400 (City)	\$2,292,386	(1,013,863)	-	-	-	-	-	(21,658)	-	-	(12,390)	-	-	-	-	-	-	-	-	-	(337,806)	-	(1,700,000)
Huron Rd Trunk Sanit-Lockh- McKay (City)	\$300,429	(219,422)	-	-	-	-	-	(487)	-	-	-	(35,457)	-	-	-	-	-	-	-	-	(30)	(6,257)	(104,166)
McKay Rd Sanit- Hwy 400- Huronia (City)	\$10,666	(1,948)	-	-	-	-	-	-	-	-	-	(225,532)	-	-	-	-	-	-	-	-	(6,768)	-	(47,340)
McKay Rd ROW Exp - Reid- W Hwy 400 (Dev)	\$19,296,450	(3,287,020)	-	-	-	-	-	-	-	-	(1,023,237)	(12,172,531)	-	-	-	-	-	-	-	-	(64,374)	(0)	(428,262)
Vet Dr Trunk Wmain -Salem-McKay(Dev)	\$453,026	(27,843)	-	-	-	-	-	-	-	-	(418,115)	-	-	-	-	-	-	-	-	-	(4,913)	-	-



Appendix B
Amount Transferred to Capital or Other Funds

		Development Charges																							
		Municipal Wide Services						Municipal Boundary Areas			Salem & Hewitts		Municipal Wide Services												
		Services Related to a Highway	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	Water Services- Distribution Systems.	Wastewater Services- Collection Systems.	PW Facilities and Fleet	Parking	Parks and Recreation	Library Services	Administration	Long Term Care	Paramedics	Social Housing	Tax Supported Contributions	Rate Supported Contributions	Grants, Subsidies, Other Contributions		
Project Name	Cost																								
Big Bay Tran Wmain -P Wilm to St N (Dev)	\$26,307	(10,052)	-	-	-	-	-	-	-	-	(14,854)	-	-	-	-	-	-	-	-	-	(16,966)	-	-		
Yonge St ROW Exp -M-view to Madel (City)	\$27,784	(9,978)	-	-	-	-	-	(13,951)	-	-	-	-	-	-	-	-	-	-	-	-	(3,855)	-	-		
Harvie Rd ROW Expansion - Essa to Bryne	\$3,100	(1,819)	-	-	-	-	-	(4)	-	-	-	-	-	-	-	-	-	-	-	-	(684)	(24)	-		
City Wide Cycling Network Program	\$309,774	(232,945)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(104,004)	-	-		
Kidds & Sophia Cr Storm Pond Upgrs	\$528,634	-	-	-	-	-	-	(11,395)	-	-	-	-	-	-	-	-	-	-	-	-	(884,742)	-	(882,707)		
M-view Dr E Sanit- P Wilm to Ph 1 (Dev)	\$2,548,415	-	-	-	-	-	-	-	-	-	-	(2,541,699)	-	-	-	-	-	-	-	-	(2)	-	-		
M-view Dr E R Exp- Yonge to P Wilm(City)	\$855,821	125,003	-	-	-	-	-	(60,180)	-	-	-	-	-	-	-	-	-	-	-	-	11,439	-	(1,490,734)		
Lockh Rd Wmain Exp -Vet to Saund (City)	(\$1,117,468)	-	-	-	-	-	-	-	-	-	1,067,000	-	-	-	-	-	-	-	-	-	0	-	-		
Hotch Cr Culvert Exp - Insfil-N of Tiffin	\$158,080	-	-	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	54,512	(47,455)	-		
Bunkers Cr Culvert Exp-Innisfil-Bradford	\$1,596,169	(61)	-	-	-	-	-	(59,484)	-	-	-	-	-	-	-	-	-	-	-	-	(953,058)	(164)	(1,142,817)		
Essa Rd Trans Wmain -Athabas-Salem (Dev)	\$115,671	-	-	-	-	-	-	-	-	-	(112,879)	-	-	-	-	-	-	-	-	-	0	-	-		
Bryne Dr Cnstr - Harvie to N of Caplan	\$1,392,300	(757,328)	-	-	-	-	-	(65,613)	-	-	-	-	-	-	-	-	-	-	-	-	(467,249)	-	(1,667,000)		
Bryne Dr Rd Constr - Harvie to S Essa	\$223,409	(28,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(54,062)	-	(7,269)		
Dyments Cr Storm Pond - N of Dunlop St W	(\$18,509)	-	-	-	-	-	-	9,037	-	-	-	-	-	-	-	-	-	-	-	-	42,679	-	0		
Big Bay Pt Rd ROW Exp - Bayview to Huron	\$6,206,593	(2,045,482)	-	-	-	-	-	(403,394)	(445,578)	(738)	-	-	-	-	-	-	-	-	-	-	(1,681,214)	(328,140)	-		
Harvie Rd &Big Bay Pt Rd Cross -Hway 400	\$2,738,196	-	-	-	-	-	-	-	(26)	-	-	-	-	-	-	-	-	-	-	-	(331,895)	(260)	(590,293)		
Bview Dr Transm Wmain- Ltll Av- Big Bay	\$129,838	(81,139)	-	-	-	-	-	14,526	(3,543)	-	-	-	-	-	-	-	-	-	-	-	(40,791)	(1,417)	-		
M-view Dr E Wmain -Yonge-P Wilm (Dev)	\$31,610	-	-	-	-	-	-	-	-	-	(30,000)	-	-	-	-	-	-	-	-	-	0	-	-		
WwTF Electrical SubStn and Trans Upgr	\$192,688	-	-	(143,242)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	28,114	-		
Dunlop St ROW - Sarjeant to Anne	\$46,112	(29,973)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(16,139)	-	-		
Sunnidale Rd Hwy 400 Crossover Reconst	\$49,889	(13,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(14,118)	(36,903)	-		
Anne St ROW Exp - Wellington to Edgehill	\$3,527,401	(103,633)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(56,636)	-	-		
Anne St ROW - Wlngtn to Edgeh(out CAH)	\$13,421	(8,724)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(4,697)	-	-		
Wastewater Asset Management Plan	\$163,529	-	-	-	-	-	-	-	-	(59,355)	-	-	-	-	-	-	(72,679)	-	-	-	0	(31,494)	0		
Essa Road and Anne Street Intersection R	\$2,621	(5,336)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,873)	-	-		
Tiffin/Bradford/Essa Intersection Improv	\$171,815	(111,680)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(60,135)	-	-		
Wastewater Peak Flow Attenuation Facilit	\$179,786	-	-	(70,528)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	(109,258)	-		
Essa Road Right of Way Expansion - Bryne	\$6,842	(3,464)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,395)	-	-		
Hotchkiss Creek Storm Ponds at Wood Stre	\$105,434	-	-	-	-	-	-	(51,099)	-	-	-	-	-	-	-	-	-	-	-	-	(62,454)	-	-		
Salem Road Reservoir and Pumping Station	\$1,117,468	-	-	-	-	-	-	-	-	-	(1,117,468)	-	-	-	-	-	-	-	-	-	0	-	-		
Water and Transportation Asset Managemen	\$34,593	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(939)	-	-	-	(27,241)	-	-		
WwTF 96 MLD Expansion Program, Comprehe	\$100,293	-	-	(86,440)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	(13,853)	-		
Whiskey Creek - Culvert Crossings - The	\$12,025	-	-	-	-	-	-	(10,974)	-	-	-	-	-	-	-	-	-	-	-	-	(13,413)	-	-		
Summit Pines Subdivision New Park Develo	\$364,844	-	-	-	-	-	-	-	-	-	-	-	-	-	(32,836)	-	-	-	-	-	0	-	(3,648)		
WwTF Digester Capacity Expansion	\$164,144	-	-	(164,144)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-		
Sophia Trunk Storm Sewers - Clapperton	\$413,893	-	-	-	-	-	-	(21,600)	-	-	-	-	-	-	-	-	-	-	-	-	(191,028)	(62,098)	-		
Wastewater Inflow/Infiltration Reduction	\$310,144	-	-	-	-	-	-	-	-	(108,789)	-	-	-	-	-	-	-	-	-	-	0	(144,209)	-		
Lovers Creek Maplevie LSRCa Compensatio	\$14,986	-	-	-	-	-	-	(7,131)	-	-	-	-	-	-	-	-	-	-	-	-	(8,716)	-	-		
Dunlop Street Bridge Sanitary - Sarjeant	\$878,893	-	-	-	-	-	-	-	-	81	-	-	-	-	-	-	-	-	-	-	0	(344,541)	-		
Asset Management Plan Updates - Regulato	\$174,597	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(17,460)	-	-	-	(157,138)	-	-		
DC Update - Infrastructure Cost Study	\$96,132	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(96,132)	-	-	-	0	-	-		
WwTF New Cogeneration and Biogas Treatme	\$66,352	-	-	(66,352)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-		
Whiskey Creek Culvert and Channel Improv	\$27,024	-	-	-	-	-	-	(12,161)	-	-	-	-	-	-	-	-	-	-	-	-	(14,863)	-	-		



Appendix B
Amount Transferred to Capital or Other Funds

		Development Charges																							
		Municipal Wide Services						Municipal Boundary Areas			Salem & Hewitts		Municipal Wide Services												
Project Name	Cost	Services Related to a Highway	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	Water Services-Distribution Systems.	Wastewater Services-Collection Systems.	PW Facilities and Fleet	Parking	Parks and Recreation	Library Services	Administration	Long Term Care	Paramedics	Social Housing	Tax Supported Contributions	Rate Supported Contributions	Grants, Subsidies, Other Contributions		
Bayfield Street Right of Way Expansion - Infrastructure Master Plans 2051	\$137,765	(89,363)	-	-	-	-	-	-	(184)	-	-	-	-	-	-	-	-	-	-	-	(48,119)	(99)	-		
Sec Plan Area New Bulk Water Filling Stn	\$177,720	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(177,720)	-	-	-	0	-	-		
Studies for Future Solid Waste Disposal	\$13,516	-	-	-	-	-	-	-	-	-	(6,758)	-	-	-	-	-	-	-	-	-	0	(6,758)	-		
Barrie - Simcoe Emerg Serv Campus - Ph 1	\$672	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(605)	-	-	-	(67)	-	-		
BFES Station 6 New Building Development	\$64,408	-	-	-	-	28,214	-	-	-	-	-	-	-	-	-	-	-	-	-	-	117,234	-	(14,237)		
City Hall Redevelopment	\$88,941	-	-	-	-	(72,908)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-		
Allandale & Downtown Transit Mobility	\$72,654	-	-	-	-	-	-	-	-	-	-	-	(155,640)	-	-	-	-	-	-	-	82,986	-	-		
WWTF Administration & Garage Building Re	\$897,747	-	-	-	-	-	(45,057)	-	-	-	-	-	-	-	-	-	-	-	-	-	(198,151)	-	(514,196)		
Operations Centre Master Plan - Land Pur	\$158,593	-	-	(55,206)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	(65,216)	-		
Facility Condition Assessment Program	\$10,583	-	-	-	-	-	-	-	-	-	-	-	4,292	-	-	-	-	-	-	-	0	-	-		
CoS Cap Program - LT Care & Senior Serv	\$20	-	-	-	-	-	-	-	-	-	-	-	(5)	-	-	-	-	-	-	-	0	-	(15)		
CoS Capital Prog - Paramedic Serv	\$210,765	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(15,534)	-	-	(159,581)	-	-		
CoS Capital Prog - SH & Comm Serv	\$1,785,785	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,252,935)	-	(532,850)	-	-		
DC Appeal	\$2,526,684	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,291,820)	186,792	-	-		
DC, CBC and CIL of Parkland By-Laws	\$3,751	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,376)	-	-	-	(375)	-	-		
Official Plan Comprehensive Update	\$54,431	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(54,431)	-	-	-	0	-	-		
Lovers Creek Watershed, LV05 SWMF- Rehab	\$212,038	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(190,834)	-	-	-	(21,204)	-	-		
Roads Operations New Fleet to Service Gr	\$1,325	-	-	-	-	-	-	(596)	-	-	-	-	-	-	-	-	-	-	-	-	(334,112)	-	-		
Parking Application Hardware	\$393	-	-	-	-	-	-	-	-	-	-	-	(393)	-	-	-	-	-	-	-	0	-	-		
WPCC	\$15,264	-	-	-	-	-	-	-	-	-	-	-	-	(3,412)	-	-	-	-	-	-	(11,852)	-	-		
SWTP	\$5,904,091	-	-	-	(5,904,091)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
GO Platform	\$4,386,630	-	(4,386,630)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Oro-Medonte Biosolids	\$3,510,399	-	(3,510,399)	-	-	-	-	-	-	-	-	-	-	9,962	-	-	-	-	-	-	-	-	-		
WPCC - FCM Green Municipal Fund	(\$9,962)	-	-	-	(1,467,045)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transit Garage (2015)	\$121,722	-	-	-	(121,722)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transit Garage (2016)	\$670,651	-	-	-	(670,651)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
WPCC Ph 2 Expansion	\$432,799	-	-	-	-	(432,799)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
BSESC - Phase 1	\$229,628	-	-	-	-	(229,628)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
BSESC - Phase 1	\$167,761	-	-	-	(167,761)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Centennial Park expansion	\$937,080	-	-	-	-	(937,080)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Kidds, Sophia and Hotch Expansion	\$788,224	-	-	-	-	(788,224)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Big Bay ROW & Harvie to BBP	\$199,400	-	-	-	-	-	-	(147,695)	-	-	-	-	-	-	(199,400)	-	-	-	-	-	-	-	-		
Mapleview Impr - Country Lane to Yonge	\$147,695	(2,587,115)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Bell Farm ROW - St. Vincent to Duckworth	\$12,436	(12,436)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Duck Trans and ROW - Bell Farm to St. Vin	\$81,709	(81,709)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Bryne New Road - Harvie to North of Caplan	\$22,145	(22,145)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
McKay New Interchange - Highway 400	\$224	(224)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Mapleview Expan - East of Yonge to Prince W	\$44,552	(44,552)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Mapleview East - Country Lane to Yonge	\$39,068	(39,068)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Bell Farm ROW Exp - St. Vint to Duck	\$5,648	-	-	-	-	-	-	(5,648)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Lovers Creek New Bridge - Tollendal Mill	\$17,035	-	-	-	-	-	-	(17,035)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Kidds and Sophia Creek Storm Pond Upgrades	\$37,475	-	-	-	-	-	-	(37,475)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Bunkers Culv and Water Innisfil to Lakeshore	\$15,885	-	-	-	-	-	-	(15,885)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Bryne New Road - Harvie to North of Caplan	\$29,950	-	-	-	-	-	-	(29,950)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Bryne New Road - Harvie to North of Caplan	\$34,771	-	-	-	-	-	-	(34,771)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Mapleview Impr - Country Lane to Yonge	\$8,693	-	-	-	-	-	-	-	(8,693)	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Station 5	\$23,243	-	-	-	-	-	-	(23,243)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Holly Library	\$173,533	-	-	-	-	(173,533)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	\$46,188	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(46,188)	-	-	-	-	-	-	-		
	\$108,928,329	(9,260,367)	(7,897,029)	(875,248)	(8,331,270)	(1,943,532)	(707,483)	(662,182)	(2,075,162)	(656,578)	(1,468,227)	(14,561,389)	(151,747)	6,549	(1,202,308)	(46,188)	(614,177)	(15,534)	(1,252,935)	(1,291,820)	(18,690,470)	(10,237,320)	(18,310,900)		



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

Credit Holder	Plan Number	Applicable DC Reserve Fund	Credit Balance Outstanding January 1, 2022	Additional Credits Granted During Year	Credits Used by Holder During Year	Credit Balance Outstanding December 31, 2022
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 DCA 1997, s. 38

Credit Holder	Plan Number/Project Name	Applicable DC Reserve Fund	Credit Balance Outstanding January 1, 2022	Additional Credits Granted During Year*	Credits Used by Holder During Year	Credit Balance Outstanding December 31, 2022
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	-	-	-	-
Salem Landowners Group Inc	EA & Design Project Expenses	Roads, Water, Wastewater	-	-	-	-
Salem Landowners Group Inc	Essa Road Watermain - Mapleview to Athabaska	Water	1,119,812	75,090	(1,194,902)	-
Salem Landowners Group Inc	Essa Road Watermain - Athabaska to Koda	Water	571,190	516,017	(1,087,207)	-
Hewitt's Creek Landowners Group Inc	Mapleview Trunk Sanitary Sewer	Wastewater	1,673,206	220,190	-	1,893,396
Hewitt's Creek Landowners Group Inc	Engineering Design	Roads, Water, Wastewater	-	693,329	(193,975)	499,354
Crisdawn Construction Inc. and Pratt Development Inc.	Trunk Sanitary Sewer - Mapleview to Lockhart	Wastewater	-	608,982	-	608,982