



TO: GENERAL COMMITTEE

SUBJECT: 2023 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 INVESTMENTS 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 2023 Annual Development Charge Statements be received:
 - a) Annual Treasurer's Development Charge Reserve Fund Statement as attached as Appendix "A" to Staff Report FIN004-24;
 - b) Municipal Development Charge Reserve Fund Statement with Project Activity as attached as Appendix "B" to Staff Report FIN004-24;
 - c) Listing of Section 13 Credits as attached as Appendix "C" to Staff Report FIN004-24 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 as attached as Appendix "D" to Staff Report FIN004-24 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, 2023, 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

2023 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) and By-law 2023-074, encompassing all of the former City municipal boundary, the Salem & Hewitt's Secondary Plan and Whiskey Creek Areas, in place during 2023.
- 6. The annual statements, attached in the appendices of this Report, describe the 2023 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.

2023 Development Charges Activity Analysis

- 10. The total construction value of building permits issued in 2023 was \$665 Million.
- 11. A summary of 2023 activity is as follows:

	<u>2022</u>	<u>2023</u>
	<u>Actuals</u>	<u>Actuals</u>
Opening Balance	\$ 20,804,054	\$ 71,793,507
Plus: Revenues	\$ 103,997,787	\$ 56,890,968
Less: Expenditures	\$ (53,008,334)	\$ (53,820,059)
Net Change	\$ 50,989,453	\$ 3,070,908
Ending Balance	<u>\$ 71,793,507</u>	<u>\$ 74,864,416</u>

As identified in the 2024 Business Plan and Budget Binder, the City has committed an additional \$128 Million to be funded by Development Charge reserves in 2024.

12. The total discounts in 2023 amounted to \$1,477,277 and will be funded primarily from any 2023 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.
13. The total contribution to DC Reserves in 2023 was \$57 Million, with draws from the DC Reserves totalling \$54 Million. The December 31, 2023, year-end balance in DC Reserves is \$75 Million, compared to a balance of \$72 million at December 31, 2022.
14. As described in the City of Barrie's 2024 Business Plan and Budget over the next five years was:
 - a) Five-year average annual draws from DC Reserves of \$141 Million
 - b) Five-year average annual DC revenues of \$179 Million; and,
 - c) Five-year ending forecasted DC Reserve of \$249 Million.
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, 2023, both 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 \$3,427,918 of voluntary contributions in 2023 as agreed through the MOU.

ENVIRONMENTAL AND CLIMATE CHANGE IMPACT MATTERS

17. There are no environmental 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 and By-Law 2023-074																									
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 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, 2023*	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
Plus:																									
Development Charges	21,759,093	47,762	3,227,047	4,287,860	2,618,553	1,279,837	875,458	1,020,311	149,668	399,359	228,601	114,744	3,139,992	2,835,363	585,055	-	5,776,236	569,538	372,214	-	40,067	372,391	185,340	-	49,884,490
Interest ²	8,227,862	107,097	(2,016,213)	2,619,729	(3,002,353)	(284,355)	99,542	175,112	(743,006)	(837,611)	64,992	52,167	(351,664)	(552,964)	203,680	(97,787)	2,095,193	211,193	(168,374)	7,766	7,336	92,414	(178,956)	(201,598)	5,529,201
DC Discounts granted ¹	846,086	91,355	99,156	60,152	95,800	40,241	31,179	50,449	27,599	70,918	-	-	-	-	25,318	-	12,416	1,192	7,301	-	248	12,120	5,746	-	1,477,277
Sub-Total	30,833,041	246,213	1,309,990	6,967,742	(288,000)	1,035,723	1,006,179	1,245,872	(565,739)	(367,334)	293,593	166,911	2,788,328	2,282,399	814,052	(97,787)	7,883,846	781,923	211,141	7,766	47,652	476,925	12,131	(201,598)	56,890,968
Less:																									0
Amount Transferred to Capital (or Other) Funds ²	(19,872,357)	-	(7,896,034)	(626,519)	(8,330,449)	(4,266,171)	(849,202)	(1,405,293)	7,167,034	17,620,292	(1,707)	-	(12,940,744)	(19,596,111)	(766,940)	(62,137)	(1,394,966)	(160,000)	(327,480)	-	(21,935)	-	(121,007)	31,666	(53,820,059)
Credits Redeemed ³	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Sub-Total	(19,872,357)	0	(7,896,034)	(626,519)	(8,330,449)	(4,266,171)	(849,202)	(1,405,293)	7,167,034	17,620,292	(1,707)	0	(12,940,744)	(19,596,111)	(766,940)	(62,137)	(1,394,966)	(160,000)	(327,480)	0	(21,935)	0	(121,007)	31,666	(53,820,059)
																									0
Closing Balance, December 31, 2023*	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

*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.

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 \$3,427,918 of voluntary contributions in 2023 as agreed through the MOU.



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	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 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, 2023*	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
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Credits Redeemed ³	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Sub-Total	(19,872,357)	0	(7,896,034)	(626,519)	(8,330,449)	(4,266,171)	(849,202)	(1,405,293)	7,167,034	17,620,292	(1,707)	0	(12,940,744)	(19,596,111)	(766,940)	(62,137)	(1,394,966)	(160,000)	(327,480)	0	(21,935)	0	(121,007)	31,666	(53,820,059)
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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	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	Airport	Long Term Care	Waste Diversion	Paramedics	Social Housing	Tax Supported Contributions	Rate Supported Contributions	Grants, Subsidies, Other Contributions	
Ferndale Dr N ROW Exp - Dunlop to Tiffin	\$28,116	(18,318)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(9,692)	-	-	
Duckwth St- Bernick to Cundles	(50)	711	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,075,181	-	212,400	
Sunnid: Letitia-Wellington Trans Wmain	\$2,479,786	-	-	-	-	-	-	-	39,025	(1,525,977)	32,137	-	-	-	-	-	-	-	-	-	-	-	-	182,202	(25,982)	(1,572,273)	
Essa Rd ROW Exp - Bryne- Fairview	(\$24,261)	(3)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1)	1,090	-	
Tiffin Street - Well 7 to Ferndale	\$2,431,404	-	-	-	-	-	-	-	-	(3,964)	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,140,000)	(1,243,008)	-	
M-view Dr E ROW Exp -Huron- Cntry (City)	-	14,357	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,290	-	0	
Lakeshore Dr: Victoria-Tiffin	\$40,024	-	-	-	-	-	-	-	(79,308)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0	
Essa Rd ROW Repl - Anne to Gowan	-	-	-	-	-	-	-	-	-	-	2,351	-	-	-	-	-	-	-	-	-	-	-	-	(751)	-	0	
M-view Dr E Impr -Cntry Ln- Yonge (City)	\$204,546	(189,132)	-	-	-	-	-	-	1,486	19,037	(91)	(28,830)	-	-	-	-	-	-	-	-	-	-	-	(45,876)	154	(0)	
Dunlop, Poyntz Wmain- Cdringtn-Mulcaster	\$308,328	-	-	-	-	-	-	-	-	40,507	-	-	-	-	-	-	-	-	-	-	-	-	-	(784,338)	(122,619)	-	
Little Lk Sew Pump Station Upg	\$31,034	-	-	-	-	-	-	-	-	-	(78,681)	-	-	-	-	-	-	-	-	-	-	-	-	0	(89,510)	-	
Bishop Dr Trunk Sanit - Fernd- Patterson	-	-	-	-	-	-	-	-	-	10,709	-	-	-	-	-	-	-	-	-	-	-	-	-	0	(10,840)	-	
Ashford& Madelain Dr 750 mm Wmain (City)	-	-	-	-	-	-	-	-	-	-	-	(93)	-	-	-	-	-	-	-	-	-	-	-	0	-	-	
Hewitt's Cr Sanit-Sun King- M-view (Dev)	(\$20,477)	-	-	-	-	-	-	-	-	-	-	-	21,499	-	-	-	-	-	-	-	-	-	-	0	-	-	
Hewitt's Cr Sanit-Sun King- M-view (Dev)	(\$151,873)	-	-	-	-	-	-	-	-	-	-	-	154,260	-	-	-	-	-	-	-	-	-	-	0	212,788	-	
Mview W Sanit Forecemain Twinning (City)	\$15,498	-	-	-	-	-	-	-	-	-	-	-	(61,758)	-	-	-	-	-	-	-	-	-	-	0	-	-	
CR27 Trans Wmain - S of Mapleview (Dev)	\$226	-	-	-	-	-	-	-	-	-	-	41,956	-	-	-	-	-	-	-	-	-	-	-	0	-	-	
Bell Farm Rd ROW Exp - St. Vinc to Duckw	\$108,073	(393,760)	-	-	-	-	-	-	55,353	(8,710)	(20)	-	-	-	-	-	-	-	-	-	-	-	-	3,370	(4,713)	-	
Duckw St Wmain &ROW Exp -Bell F -St Vinc	\$5,595,191	(831,644)	-	-	-	-	-	-	(185,095)	(16,945)	0	-	-	-	-	-	-	-	-	-	-	-	-	(1,486,266)	(348,865)	-	
Dyments Creek Culvert Exp - Bradford St.	\$34,453	-	-	-	-	-	-	-	7,463	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,366	-	(9,994)	
Lovers Cr Bridge -Tollen Mill W Coxmill	\$305,208	-	-	-	-	-	-	-	49,169	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(264,338)	(3,805)	(16,110)	
Essa Rd ROW Exp - Coughlin to Maplevlew	\$51,304	54,647	-	-	-	-	-	-	-	(2,989)	-	-	-	-	-	-	-	-	-	-	-	-	-	22,193	(4,186)	-	
Gunn St ROW Repl - Peel to St. Vincent	\$3,352,485	(5,070)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,576,714)	(1,334,463)	(555,674)	
Painswick Park Rehabilitation	\$1,462,127	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(594,323)	-	-	-	-	-	-	-	(287,198)	-	(144,520)	
Sidewalk Infill Program	\$409,791	(365,996)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(23,458)	-	-	
Sophia Cr Culvert Exp -Grove- E Davidson	\$1,946	(111)	-	-	-	-	-	-	(3,559)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(360)	-	(5,049)	
WwTF Alum System Upgr at Sec Clarifiers	\$5,204	-	-	-	(2,751)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	(5,109)	-	
Sophia Cr Storm Pond - MacMorrison Park	\$29,445	-	-	-	-	-	-	-	(14,193)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(17,346)	-	-	
WwTF Chemical Building Upgrade	\$18,256	-	-	-	(22,769)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	(47,495)	-	
McKay Rd New Inter - Highway 400 (City)	(\$105,202)	62,366	-	-	-	-	-	-	(47,318)	-	-	(2,938)	-	-	-	-	-	-	-	-	-	-	-	7,523	-	-	
Huron Rd Trunk Sanit-Lockh- McKay (City)	\$594,621	(490,304)	-	-	-	-	-	-	(66)	-	-	-	(27,654)	-	-	-	-	-	-	-	-	-	-	(405)	(4,880)	(86,131)	
McKay Rd Sanit- Hwy 400- Huronia (City)	\$39	32,179	-	-	-	-	-	-	-	-	-	-	(416)	-	-	-	-	-	-	-	-	-	-	(9,051)	-	(0)	
McKay Rd ROW Exp - Reid- W Hwy 400 (Dev)	\$11,201,244	(6,661,951)	-	-	-	-	-	-	-	(2,351)	(1,081,760)	(1,468,273)	-	-	-	-	-	-	-	-	-	-	-	(64,892)	(371)	(45,941)	
Vet Dr Trunk Wmain -Salem-McKay(Dev)	\$4,605,482	(1,077,157)	-	-	-	-	-	-	-	-	-	(3,235,543)	-	-	-	-	-	-	-	-	-	-	-	(190,087)	-	-	
Yonge St ROW Exp -M-view to Madel (City)	\$352,245	(293,866)	-	-	-	-	-	-	(7,857)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(53,068)	-	-	
Harvie Rd ROW Expansion - Essa to Bryne	\$13,018	(9,299)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,487)	-	-	
Cycling Retrofits Program (Active)	\$67,052	(113,032)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(12,397)	-	-	
Kidds & Sophia Cr Storm Pond Upgrs	\$2,803,762	-	-	-	-	-	-	-	133,199	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(546,937)	-	(1,131,941)	
M-view Dr E Sanit- P Wllm to Ph 1 (Dev)	(\$169,051)	0	-	-	-	-	-	-	-	-	-	-	169,051	-	-	-	-	-	-	-	-	-	-	(335)	-	-	
M-view Dr E R Exp- Yonge to P Wllm(City)	\$676,125	(1,081,227)	-	-	-	-	-	-	(70,101)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(138,095)	-	-	
Hotch Cr Culvert Exp - InsfI-N of Tiffin	\$5,843	(31,095)	-	-	-	-	-	-	(1,209)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(140,726)	(2,536)	-	
Bunkers Cr Culvert Exp-Innisfil-Bradford	\$521,663	(3,220)	-	-	-	-	-	-	76,152	(62)	-	-	-	-	-	-	-	-	-	-	-	-	-	(353,872)	(355)	-	
Bryne Dr Cnstr - Harvie to N of Caplan	\$4,616,843	138,151	-	-	-	-	-	-	(56,525)	-	(503,261)	-	-	-	-	-	-	-	-	-	-	-	-	41,504	-	-	
Bryne Dr Rd Constr - Harvie to S Essa	\$577,051	(137,954)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(225,305)	-	-	



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	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	Airport	Long Term Care	Waste Diversion	Paramedics	Social Housing	Tax Supported Contributions	Rate Supported Contributions	Grants, Subsidies, Other Contributions
Big Bay Pt Rd ROW Exp - Bayview to Huron	\$733,258	(1,500,963)	-	-	-	-	-	-	50,121	(261)	(4,131)	-	-	-	-	-	-	-	-	-	-	-	-	(822,176)	(2,365)	-
Harvie Rd & Big Bay Pt Rd Cross -Hway 400	\$40,267	-	-	-	-	-	-	-	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	(82,266)	52	-
Bview Dr Transm Wmain- Ltll Av- Big Bay	\$974,373	(496,926)	-	-	-	-	-	-	(742)	(2,720)	-	-	-	-	-	-	-	-	-	-	-	-	-	(288,513)	(11,766)	-
M-view Dr E Wmain -Yonge-P Wllm (Dev)	(\$311,499)	-	-	-	-	-	-	-	-	-	-	312,936	-	-	-	-	-	-	-	-	-	-	-	0	-	-
WwTF Electrical SubStn and Trans Upgr	\$400,508	-	-	-	(230,697)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	(204,937)	-
Dunlop St ROW - Sarjeant to Anne	\$844,700	(553,309)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(297,936)	-	-
Sunnidale Rd Hwy 400 Crossover Reconst	\$431,366	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,750	(1,748)	-
Anne St ROW Exp - Wellington to Edgehill	\$1,030,256	(16,520)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(645,340)	-	-
Wastewater Asset Management Plan	\$18,935	-	-	-	-	-	-	-	-	-	11,276	-	-	-	-	-	-	13,807	-	-	-	-	-	0	5,983	-
Essa Road and Anne Street Intersection R	-	(1,703)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(917)	-	-
Tiffin/Bradford/Essa Intersection Improv	\$64,826	(42,137)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(22,689)	-	-
Wastewater Peak Flow Attenuation Facilit	\$577,070	-	-	-	(210,515)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	(464,164)	-
Essa Road Right of Way Expansion - Bryne	\$6,512,020	(1,318,204)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,797,785)	-	-
Hotchkiss Creek Storm Ponds at Wood Stre	\$40,951	-	-	-	-	-	-	-	(27,076)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(33,092)	-	-
Water and Transportation Asset Managemen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(214)	-	-	-	-	-	(6,198)	-	-
WwTF 96 MLD Expansion Program, Comprehe	\$322,720	-	-	-	425,226	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	(494,933)	-
WwTF Digester Capacity Expansion	\$451,764	-	-	-	(548,669)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
Vet Dr Road Exp -Salem-McKay(Dev)	\$156,225	(157,688)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	390	-	-
Sophia Creek Owen Tributary storm outlet	\$1,150,483	-	-	-	-	-	-	-	(405,269)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(770,293)	-	-
Wastewater Inflow/Infiltration Reduction	\$60,304	-	-	-	-	-	-	-	-	-	20,609	-	-	-	-	-	-	-	-	-	-	-	-	0	(138,059)	-
Lovers Creek Mapleview LSRCA Compensatio	\$63,434	-	-	-	-	-	-	-	(31,496)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(38,495)	-	-
Dunlop Street Bridge Sanitary - Sarjeant	\$11,575,356	-	-	-	-	-	-	-	-	-	(220,706)	-	-	-	-	-	-	-	-	-	-	-	-	0	(3,628,418)	(5,388,001)
Asset Management Plan Updates - Regulato	\$235,030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(15,126)	-	-	-	-	-	(219,904)	-	-
DC Update - Infrastructure Cost Study	\$75,046	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(75,046)	-	-	-	-	-	0	-	-
Barrie Heritage Subdivision Park (Dev)	\$503,521	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(502,911)	-	-	-	-	-	-	-	0	-	-
WwTF New Cogeneration and Biogas Treatme	(\$276)	-	-	-	(11,953)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
Transportation safety and pavement holdi	\$974,571	(775,731)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(276,531)	-	-
Whiskey Creek Channel Reconstruction - B	\$0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,086)	-	-
Whiskey Creek Culvert and Channel Improv	\$141,252	-	-	-	-	-	-	-	(67,447)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(82,435)	-	-
Bayfield Street Right of Way Expansion -	\$798,244	(188,587)	-	-	-	-	-	-	(274)	(125,331)	(27,380)	-	-	-	-	-	-	-	-	-	-	-	-	(101,882)	(103,780)	-
Infrastructure Master Plans 2051	\$527,114	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(209,178)	-	-	-	-	-	(162,940)	(159,587)	(32,161)
Lockmaple Park - Hewitts Park 2H (Dev)	\$203	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(203)	-	-	-	-	-	-	-	0	-	-
Hewitts Gt Subdiv Park - Park 7H (Dev)	\$41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(203)	-	-	-	-	-	-	-	0	-	-
LM Barrie Subdiv Park - Park 13H (Dev)	\$100,406	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(100,406)	-	-	-	-	-	-	-	0	-	-
Innisfil BPS – Well 3a, 4a, 19 & 20	\$1,521	-	-	-	-	-	-	-	-	(4,817)	-	-	-	-	-	-	-	-	-	-	-	-	-	0	(6,385)	-
Sec Plan Area New Bulk Water Filling Stn	\$0	-	-	-	-	-	-	-	-	-	-	(294)	-	-	-	-	-	-	-	-	-	-	-	0	(294)	-
Studies for Future Solid Waste Disposal	\$204,129	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(183,716)	-	-	-	-	-	(20,413)	-	-
Barrie - Simcoe Emerg Serv Campus - Ph 1	-	-	-	-	-	-	(1,342)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,746)	-	-
BFES Station 6 New Building Development	\$3,897,415	-	-	-	-	-	(2,291,478)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,842	-	-
Operations Centre Building Renovation	\$5,102,618	-	-	-	-	-	-	-	-	-	-	-	-	(686,737)	-	-	-	-	-	-	-	-	-	0	-	-
City Hall Redevelopment	\$258,661	-	-	-	-	-	-	-	-	-	-	-	-	(77,971)	-	-	-	-	-	-	-	-	-	151,769	-	-
Allandale & Downtown Transit Mobility	\$1,596,258	-	-	-	-	-	-	(183,277)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(765,506)	-	(916,225)
WWTF Administration & Garage Building Re	\$141,387	-	-	-	(24,391)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	(52,666)	-
Facility Condition Assessment	\$231	-	-	-	-	-	-	-	-	-	-	-	-	(16)	-	-	-	-	-	-	-	-	-	(42)	-	(173)

Appendix B
Amount Transferred to Capital or Other Funds

[illegible]



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, 2023	Additional Credits Granted During Year	Credits Used by Holder During Year	Credit Balance Outstanding December 31, 2023
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, 2023	Additional Credits Granted During Year*	Credits Used by Holder During Year	Credit Balance Outstanding December 31, 2023
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)	-
Watersand Construction Ltd	EN1257 McKay - Reid to West of 400	Roads, Water, Wastewater	-	25,676,307	-	25,676,307
Watersand Constructor Litd	EN1258 Veterans Watermain - Salem to McKay	Water	-	2,857,875	-	2,857,875
3251586 Canada Inc	EN1475 Central/Gateland Park	Parks and Recreation	-	502,911	-	502,911

* Additional project cost submissions are under review and are granted at time of City approval.