



Staff Report to Council - for Direction

Title: 2025 Treasurer's Statement

From: Lynn Hatten, Director of Corporate Services

Date: June 4, 2026

Report Number: CS-2026-020

Staff Recommendation:

That the 2025 Treasurer's Statement for Development Charges be approved; and

That it be posted on the County's website and made available to the Minister of Municipal Affairs upon request.

Report Summary:

This report presents the 2025 Treasurer's Statement as per Section 43 of the *Development Charges Act, 1997* (Act), and Section 12 of *Ontario Regulation 82/98* (O. Reg 82/98).

Background/Analysis:

Each year the Treasurer of the municipality must present the Treasurer's Statement as per the Act and O. Reg 82/98. This regulation outlines all of the information that must be included on the statement to be made available to the public and the Ministry if requested. The information required includes:

- Opening and Closing Reserve Fund Balances;
- Development Charge Credits - opening and closing balances as well as credits gained or utilized by developers;
- Funds borrowed by the municipality from the reserve funds;
- Interest incurred on any borrowed funds;
- Amount repaid on any borrowed funds;
- Exemptions recognized in the year;
- Listing of all projects with Development Charge funding and other funding sources if applicable.

Attachment 1 of the report has several charts that are broken down by sub-section of O. Reg 82/98.

Chart #1 Section 12.1 and 12.2.1

This chart lists all Development Charge Reserve Funds and includes opening and closing balances, interest earned or paid, and funding used for capital or operating projects. In 2025 the County collected \$652,000 in Development Charges, funded \$995,000 phase in, and spent \$179,000 on various capital and operating projects. The County ended the year with a

combined Reserve Fund balance of \$3,014,000. In addition, the Reserve Funds generated \$98,000 in interest income.

Sections 12.2.2, 12.2.3, 12.2.4 and 12.2.5 do not have charts as the County does not have any credits owed to developers and does not borrow from the Development Charge Reserve Funds.

Chart #2 Section 12.2.6

Included in the Development Charge By-law is a number of different reductions and exemptions for certain building types. The reductions and exemptions include items such as rental housing and agricultural buildings.

The County must list the credits given during the year. For 2025, the County issued the following total exemptions per category: \$2,200,000 for agricultural buildings, \$504,000 for rental housing, \$35,000 for Municipality of Northern Bruce Peninsula Residential Dwelling under 1000 sq ft, and \$196,000 for Matching Local Municipal DC By-law.

Chart #3 Section 12.3

This chart gives details on the individual projects, studies, or debt repayments that used Development Charge funding in 2025. In total in 2025 the County used \$179,000 in Development Charges on 8 different projects, with an additional \$283,000 coming from other sources.

Financial/Staffing/Legal/IT Considerations:

The financial implications have been outlined in the background of the report and the supporting charts.

There are no staffing, legal, or IT considerations associated with this report.

Interdepartmental Consultation:

Projects proposed to be funded by the Obligatory Development Charges Reserve Fund were reviewed with the Transportation and Environmental Services department to verify eligibility of the work done in alignment with the County's Development Charges Background Study and the Development Charges Act.

Link to Strategic Goals and Objectives:

Growth and Innovation - Promote responsible growth

Community and Partnerships - Build a strong and inclusive community

Link to Departmental Plan Goals and Objectives, if any:

2025 Corporate Capital and Operating Budget

Development Charges Background Study

Report Author:

Fallon Weber, Deputy Treasurer

Departmental Approval:

Lynn Hatten, Director of Corporate Services

Approved for Submission:

Sean Morphy, Deputy Chief Administrative Officer

Attachments:

Attachment 1 - 2025 Treasurer's Statements

Attachment 1 - 2025 Treasurer's Statements

Chart#1: Section 12 (1) and (2.1) of O.Reg 82/98

	<i>Opening Balance</i>	<i>DC Collections</i>	<i>County Funded Phase In</i>	<i>Interest</i>	<i>Expenses Operating</i>	<i>Expenses Capital</i>	<i>Closing Balance</i>
<i>Highway</i>	1,193,034	517,849	790,188	83,152		28,649	2,555,574
<i>Fleet</i>	8,312	2,713	4,139	510			15,673
<i>Parks/Rec</i>	-	7,889	12,038	-		90,000	-
	29,561			3,351			102,984
<i>LTC</i>	229,328	74,777	114,102	14,065			432,272
<i>Childcare EY</i>	14,619	4,766	7,273	897			27,555
<i>Ambulance</i>	31,779	21,859	33,354	1,798	33,523		55,267
<i>Growth Studies</i>	-	22,433	34,231	995	27,079		30,580
<i>Total Development Charges</i>	\$1,447,510	\$652,286	\$995,326	\$98,066	\$60,602	\$118,649	\$3,013,938

Section 12 (2.2) of O.Reg 82/98

None

Section 12 (2.3) of O.Reg 82/98

None

Section 12 (2.4) of O.Reg 82/98

None

Section 12 (2.5) of O.Reg 82/98

None

Chart #2: Section 12 (2.6) of O.Reg 82/98

	Highway	Fleet	Parks/Re c	LTC	Childcar e EY	Ambulance	Growth Studies	Total
<i>Agriculture</i>	2,123	11	32	307	20	90	92	2,675
<i>Agriculture</i>	59,218	310	902	8,551	545	2,500	2,565	74,592
<i>Agriculture</i>	832	4	13	120	8	35	36	1,048
<i>Agriculture</i>	24,261	127	370	3,503	223	1,024	1,051	30,559
<i>Agriculture</i>	832	4	13	120	8	35	36	1,048
<i>Agriculture</i>	8,002	42	122	1,156	74	338	347	10,080
<i>Agriculture</i>	43,211	226	658	6,240	398	1,824	1,872	54,429
<i>Agriculture</i>	17,029	89	259	2,459	157	719	738	21,450
<i>Agriculture</i>	4,268	22	65	616	39	180	185	5,376
<i>Agriculture</i>	32,010	168	488	4,622	295	1,351	1,387	40,320
<i>Agriculture</i>	12,804	67	195	1,849	118	540	555	16,128
<i>Agriculture</i>	5,548	29	85	801	51	234	240	6,989
<i>Agriculture</i>	3,841	20	59	555	35	162	166	4,838
<i>Agriculture</i>	48,380	253	737	6,986	445	2,042	2,096	60,940
<i>Agriculture</i>	137,792	722	2,099	19,897	1,268	5,816	5,969	173,564
<i>Agriculture</i>	61,015	320	930	8,810	562	2,575	2,643	76,854
<i>Agriculture</i>	19,667	103	300	2,840	181	830	852	24,773
<i>Agriculture</i>	36,491	191	556	5,269	336	1,540	1,581	45,965
<i>Agriculture</i>	8,037	42	122	1,161	74	339	348	10,124
<i>Agriculture</i>	8,555	45	130	1,235	79	361	371	10,776
<i>Agriculture</i>	6,402	34	98	924	59	270	277	8,064
<i>Agriculture</i>	81,399	426	1,240	11,754	749	3,436	3,526	102,530
<i>Agriculture</i>	1,665	9	25	240	15	70	72	2,097
<i>Agriculture</i>	8,525	45	130	1,231	78	360	369	10,739
<i>Agriculture</i>	429	2	7	62	4	18	19	541
<i>Agriculture</i>	19,209	101	293	2,774	177	811	832	24,195
<i>Agriculture</i>	34,139	179	520	4,930	314	1,441	1,479	43,001
<i>Agriculture</i>	16,005	84	244	2,311	147	676	693	20,160

Agriculture	53,350	279	813	7,704	491	2,252	2,311	67,200
Agriculture	59,069	309	900	8,530	544	2,493	2,559	74,404
Agriculture	5,978	31	91	863	55	252	259	7,530
Agriculture	6,829	36	104	986	63	288	296	8,602
Agriculture	22,407	117	341	3,236	206	946	971	28,224
Agriculture	13,471	71	205	1,945	124	569	584	16,968
Agriculture	5,340	28	81	771	49	225	231	6,727
Agriculture	1,206	6	18	174	11	51	52	1,519
Agriculture	10,003	52	152	1,444	92	422	433	12,600
Agriculture	13,337	70	203	1,926	123	563	578	16,800
Agriculture	24,280	127	370	3,506	223	1,025	1,052	30,583
Agriculture	80,481	422	1,226	11,621	741	3,397	3,486	101,375
Agriculture	683	4	10	99	6	29	30	860
Agriculture	683	4	10	99	6	29	30	860
Agriculture	7,178	38	109	1,037	66	303	311	9,042
Agriculture	429	2	7	62	4	18	19	541
Agriculture	49,816	261	759	7,193	459	2,103	2,158	62,748
Agriculture	7,466	39	114	1,078	69	315	323	9,405
Agriculture	4,623	24	70	668	43	195	200	5,823
Agriculture	54,641	286	832	7,890	503	2,306	2,367	68,826
Agriculture	54,641	286	832	7,890	503	2,306	2,367	68,826
Agriculture	41,058	215	626	5,929	378	1,733	1,779	51,717
Agriculture	12,001	63	183	1,733	110	507	520	15,117
Agriculture	59,032	309	899	8,524	543	2,492	2,557	74,357
Agriculture	8,010	42	122	1,157	74	338	347	10,090
Agriculture	8,957	47	136	1,293	82	378	388	11,283
Agriculture	10,681	56	163	1,542	98	451	463	13,453
Agriculture	33,250	174	507	4,801	306	1,404	1,440	41,882
Agriculture	12,777	67	195	1,845	118	539	554	16,094
Agriculture	20,932	110	319	3,023	193	884	907	26,366
Agriculture	5,868	31	89	847	54	248	254	7,392
Agriculture	70,432	369	1,073	10,170	648	2,973	3,051	88,717
Agriculture	19,208	101	293	2,774	177	811	832	24,195

<i>Agriculture</i>	19,206	101	293	2,773	177	811	832	24,192
<i>Agriculture</i>	3,073	16	47	444	28	130	133	3,871
<i>Agriculture</i>	26,128	137	398	3,773	240	1,103	1,132	32,911
<i>Agriculture</i>	192,059	1,006	2,926	27,733	1,768	8,107	8,320	241,919
<i>Agriculture</i>	10,451	55	159	1,509	96	441	453	13,165
<i>Agriculture</i>	11,600	61	177	1,675	107	490	503	14,611
<i>Agriculture</i>	4,164	22	63	601	38	176	180	5,245
<i>Matching local municipal DC by-law</i>	6,940	36	106	1,002	64	293	301	8,741
<i>Matching local municipal DC by-law</i>	6,940	36	106	1,002	64	293	301	8,741
<i>Matching local municipal DC by-law</i>	6,940	36	106	1,002	64	293	301	8,741
<i>Matching local municipal DC by-law</i>	6,940	36	106	1,002	64	293	301	8,741
<i>Matching local municipal DC by-law</i>	6,940	36	106	1,002	64	293	301	8,741
<i>Matching local municipal DC by-law</i>	6,940	36	106	1,002	64	293	301	8,741
<i>Matching local municipal DC by-law</i>	6,940	36	106	1,002	64	293	301	8,741
<i>Matching local municipal DC by-law</i>	6,940	36	106	1,002	64	293	301	8,741
<i>Matching local municipal DC by-law</i>	6,940	36	106	1,002	64	293	301	8,741
<i>Matching local municipal DC by-law</i>	61,171	320	932	8,833	563	2,582	2,650	77,052
<i>Matching local municipal DC by-law</i>	6,940	36	106	1,002	64	293	301	8,741
<i>Matching local municipal DC by-law</i>	6,940	36	106	1,002	64	293	301	8,741
<i>Matching local municipal DC by-law</i>	15,738	82	240	2,273	145	664	682	19,824
<i>Matching local municipal DC by-law</i>	9,576	50	146	1,383	88	404	415	12,062
<i>Mun of Northern Bruce Peninsula Residential Dwelling < 1000 sq ft</i>	6,940	36	106	1,002	64	293	301	8,741

Mun of Northern Bruce Peninsula Residential Dwelling < 1000 sq ft	6,940	36	106	1,002	64	293	301	8,741
Mun of Northern Bruce Peninsula Residential Dwelling < 1000 sq ft	6,940	36	106	1,002	64	293	301	8,741
Mun of Northern Bruce Peninsula Residential Dwelling < 1000 sq ft	6,940	36	106	1,002	64	293	301	8,741
Rental Housing	5,891	31	90	851	54	249	255	7,420
Rental Housing	216,952	1,136	3,305	31,328	1,997	9,158	9,398	273,275
Rental Housing	23,396	123	356	3,378	215	988	1,014	29,470
Rental Housing	44,013	231	671	6,355	405	1,858	1,907	55,439
Rental Housing	17,740	93	270	2,562	163	749	768	22,345
Rental Housing	1,539	8	23	222	14	65	67	1,939
Rental Housing	29,286	153	446	4,229	270	1,236	1,269	36,889
Rental Housing	61,269	321	933	8,847	564	2,586	2,654	77,175
Total Credits	\$2,330,219	\$12,206	\$35,501	\$336,481	\$21,448	\$98,360	\$100,945	\$2,935,160

Chart #3: Section 12 (3) of O.Reg 82/98

	Development Charges	Other Reserves	Long Term Debt	Taxation/User - Fees	Developer s	Other	Total Funding
Waste Management Master Plan	12,035	12,035					24,070
Forest Management Plan	12,157	12,157					24,313
Nitrate Study	2,887						2,887
TS-2025-018 Trail Development	90,000			10,399			100,399
TS-2022-005 Ped. Crossing & Intersection improvement-Bruce Road 4/McNab St	25,847						25,847
TS-2020-001 Luminaires Bruce Road 2&3	2,611			2,611			5,222

TS-2021-029 Bruce Road 33-Pre-eng/ Realignment/New construction/Phase 4	191			765			957
PS-2020-001 Port Elgin Paramedic Station	33,523			144,819		100,156	278,499
Total	\$179,250	\$24,191	\$ -	\$158,594	\$ -	\$100,156	\$462,192