Attachment 1
County of Bruce
2025 Annual Treasurer's Statements

Schedule A - 2025 Annual Treasurer's Statement of Development Charge Reserve Funds

Description	Services to which the Development Charge Relates							Total
	Highway	Fleet	Parks/ Rec	LTC	Childcare EY	Ambulance	Growth Studies	
Opening Balance, January 1, 2025	**$ 1,193,034**	**$ 8,312**	**$ (29,561)**	**$ 229,328**	**$ 14,619**	**$ 31,779**	**$ -**	**$ 1,447,510**
Plus:								
Development Charges Collections	517,849	2,713	7,889	74,777	4,766	21,859	22,433	652,286
County Funded Phase In	790,188	4,139	12,038	114,102	7,273	33,354	34,231	995,326
Interest	83,152	510	(3,351)	14,065	897	1,798	995	98,066
Subtotal	**1,391,189**	**7,362**	**16,577**	**202,944**	**12,936**	**57,011**	**57,659**	**1,745,678**
Less:								
Expenses Operating[1]						33,523	27,079	60,602
Expenses Capital[1]	28,649		90,000					118,649
Subtotal	**28,649**	**0**	**90,000**	**0**	**0**	**33,523**	**27,079**	**179,250**
Closing Balance, December 31, 2025[2]	**$ 2,555,574**	**$ 15,673**	**$ (102,984)**	**$ 432,272**	**$ 27,555**	**$ 55,267**	**$ 30,580**	**$ 3,013,938**

[1]See Schedule B for details.

[2]There were no commitments outstanding against the DC Reserve Funds.

Schedule B - 2025 Amounts Funded Under the DC By-Law

Projects Funded	Gross Project Cost	DC Recoverable Cost Share: DC Reserve Fund Transfers	DC Recoverable Cost Share: Post-Period Benefit/ Capacity Interim Financing	Non-DC Recoverable Cost: Grants & Subsidies	Non-DC Recoverable Cost: Other Reserve Fund Transfers	Non-DC Recoverable Cost: Taxation
Services Related to a Highway						
TS-2022-005 Ped. Crossing & Intersection Imprvmt - Bruce Road 4/McNab St (Prj. 20)	25,847	25,847				
TS-2020-001 Luminares Bruce Road 2 & 3 (Prj. 20)	5,222	2,611				2,611
TS-2021-029 Bruce Road 33-Pre-eng/Realignment/New Constr/Phase 4 (Prj. 25)	957	191				765
Subtotal - Services Related to a Highway	**32,025**	**28,649**	**0**	**0**	**0**	**3,376**
Parks and Recreation						
TS-2025-018 Trail Development (Prj. 1)	100,399	90,000				10,399
Subtotal - Parks and Recreation	**100,399**	**90,000**	**0**	**0**	**0**	**10,399**
Ambulance						
PS-2020-001 Port Elgin Paramedic Station (Prj. 1&3)	278,499	33,523	100,156			144,819
Subtotal - Ambulance	**278,499**	**33,523**	**100,156**	**0**	**0**	**144,819**
Growth Studies						
Waste Management Master Plan	24,070	12,035			12,035	
Forest Management Plan	24,313	12,157			12,157	
Nitrate Study	2,887	2,887				
Subtotal - Growth Studies	**51,270**	**27,079**	**0**	**0**	**24,191**	**0**
Total	**462,192**	**179,250**	**100,156**	**0**	**24,191**	**158,594**

Schedule C - Bruce County Development Charge Service Categories

Development charge reserve funds have been established for the following services to support growth-related capital needs:

Services Related to a Highway (Roads)	Includes road widenings, capacity improvements, intersections, bridges, and active transportation infrastructure required to accommodate increased traffic volumes.
Fleet	A class of service supporting multiple service areas, including roads, trails, and long-term care, and provides for vehicles and equipment needed to deliver these services.
Parks and Recreation Services (Trails)	Includes the expansion of trail networks and associated facilities such as parking and signage.
Long-Term Care Services	Includes the provision and expansion of long-term care facilities to address growth in demand.
Child Care and Early Years Program	Includes the development of licensed childcare and program space to serve a growing population.
Ambulance Services	Includes facilities, vehicles, and equipment required to maintain emergency response levels as growth occurs.
Growth Studies	Established to fund studies related to growth planning and the identification of future infrastructure needs, in accordance with the Development Charges Act.

Schedule D - Development Charge Borrowings and Repayments

The County of Bruce has not borrowed from the DC Reserve Funds in the current or prior years, as such there are also no repayments of obligations to the DC Reserve Funds.

Schedule E - Development Charge Credits

The County of Bruce has not issued any DC Credits.

Schedule F - Expected Development Charge Expenditures During Term of DC ByLaw

Service Category	Expect to Incur all DC Background Study Costs by end of ByLaw Term? (Y/N)	Amount Expected to Incur During ByLaw Term
Services Related to a Highway	N	$ 68,810,000
Rationale for 'No':	Due to cashflow constraints, and prioritization of capital projects in the road network a few projects may need to be delayed to a period beyond the DC by-law term. Staff continue to monitor and prioritize projects annually based on capacity and priority needs.	
Fleet	Y	n/a
Rationale for 'No':	n/a	
Parks and Recreation (Trails)	Y	n/a
Rationale for 'No':	n/a	
Long-Term Care	Y	n/a
Rationale for 'No':	n/a	
Child Care and Early Years Programs	Y	n/a
Rationale for 'No':	n/a	
Ambulance	Y	n/a
Rationale for 'No':	n/a	
Growth Studies	Y	n/a
Rationale for 'No':	n/a	

Schedule G - Services with no Spending During the Year

The County collected DCs for the following services during the year, but no money was spent:

Fleet	No expenditures were incurred during the year due to timing considerations. $300,000 has been allocated in the approved 2026 budget to fund the purchase of a loader with development charges.
Long-Term Care Services	The DC Background Study identifies a $3.5 million provision for future LTC expansion. Funds are being reserved for future capital development as planning progresses.
Child Care and Early Years Program	The DC Background Study includes a $200,000 provision for childcare expansion. Reserve funds are being accumulated for future implementation.

Schedule H - Compliance with Subsection 59.1 (1)

The Treasurer of the County of Bruce certifies that, to the best of their knowledge, the County remains in compliance with section 59.1(1) of the Development Charges Act. The County does not impose charges or require the construction of development-related services except where specifically authorized under the Development Charges Act or any other applicable legislation.

Schedule I - Statement of Reserve Fund Balance Allocations

Services Related to a Highway:	**Amount**
Balances in Reserve Fund at Beginning of Year (Jan 1, 2025)	$ 1,193,034
60% of Balance to be Allocated or Spent (minimum)	**$ 715,820**

	Allocated/ Budgeted
2025 Completed Projects	$ 28,649
Projects in the 2026 Capital Budget and 2027-2030 Forecast	$ 6,309,780
Total Allocated/Budgeted	**$ 6,338,429**

The County has allocated/budgeted $6,338,000 which is greater than the 60% minimum balance allocation requirement.