

# **2025 Development Charge Annual Treasurer's Statement**

**Prepared by Finance, Office of the Chief Administrative Officer  
Guelph, Ontario**



## Purpose

To fulfil the reporting obligations under the *Development Charges Act, 1997*, as amended (DCA).

## Requirements

Section 43 of the DCA requires the Treasurer of the municipality to provide to Council an annual financial statement relating to the DC By-law and any reserve funds established under the DCA. Section 43 (2) of the DCA and O. Reg. 82/98 prescribe the information that must be provided in the statement. Specifically, the statement must provide the following:

1. A statement of the opening and closing balances of the reserve funds and any transactions relating to the funds (found in Appendix A - Development Charges Reserve Fund Summary);
2. A statement identifying all assets whose capital costs were funded under the DC By-law (found in Appendix B - Development Charges Project Finance Statement);
3. A description of each service and/or service category for which the reserve fund was established. If the fund was established for a service category, the services in the category;
4. The amount borrowed from the fund by the municipality and the purpose for which it was borrowed, and the interest accrued during the previous year;
5. The amount and source of the money used by the municipality to repay municipal obligations to the DC reserve funds;
6. A schedule that identifies credits recognized under section 17 and, for each credit recognized, sets out the value of the credit, the service against which the credit is applied, and the source of funds used to finance the credit;
7. For each service for which a DC is collected during the year,
  - a. Whether, as of the end of the year, the municipality expects to incur the amount of capital costs that were estimated, in the relevant DC background study, to be incurred during the term of the applicable DC By-law.
  - b. If the answer to subparagraph (i) is no, the amount the municipality now expects to incur and a statement as to why this amount is expected;
8. For each service for which a DC was collected during the year but in respect of which no money from a reserve fund was spent during the year, a statement as to why there was no spending during the year;
9. A statement as to compliance with subsection 59.1 (1) that no other charge has been imposed related to a development or a requirement to construct a service related to development, except as permitted by the Act or another Act.



Furthermore, subsection 35 (2) and (3) of the DCA requires a municipality to spend or allocate at least 60 per cent of the monies in the reserve funds for each class and class of service at the beginning of each year.

The Treasurers statement must be given to the Minister of Municipal Affairs and Housing by July 15 of the year following the reporting period.

## **DC Reserve Fund Activity**

The City maintains 17 DC reserve funds, one for each service under the DC By-law (2024)-20866 as amended by (2024)-20997. Opening and closing balances as well as the total project costs funded from these reserve funds in 2025 are provided in Appendix A - Development Charges Reserve Fund Activity. The list of specific projects and debt principal and interest is provided in Appendix B - Development Charges Project Financing Statement.

With approval of the DC By-law in 2024, the growth versus benefit to existing split for some projects were updated, and the corresponding budget adjustments were processed to align project budgets with the updated DC Background Study. The result for some projects is an adjustment to the DC and non-DC funding for that project from prior years' spending, resulting in negative amounts for some projects in Appendix B as actual project funding adjustments were processed in 2025.

The City has not imposed, directly or indirectly, a charge related to a development or requirement to construct a service related to development except as permitted by the DCA or another act. The City has not borrowed money from DC reserve funds or issued credits to developers.

There are no capital costs associated with the Parking (323), Courts (326), Public Health (327) and Long-term Care (364) DC reserve funds in 2025. The Parking DC reserve fund does not have capital costs, however there are debt servicing costs associated with this DC service that were paid in 2025. As Parking is no longer a DC eligible service, any future collections will be from frozen DC rates prior to March 2, 2024. The Courts DC reserve fund has collections under the previous DC By-law, and there are no planned expenditures in the 10-year capital budget. The balance of the Parking and Courts DC reserve funds are being monitored, and staff will recommend a resolution for these reserve funds in a future report. The Public Health DC and Long-term Care reserve funds do not have costs in 2025 or projected in the 10-year capital budget, however DCs are collected due to previous spending resulting in a negative reserve fund balance.

As previously noted, the DCA requires municipalities to allocate or spend at least 60 per cent of the monies in the reserve funds for each class and class of service at the beginning of each year. Table 1 outlines the 60 per cent threshold required for each DC class and class of service and the associated allocation of future spending (commitments column in the table). The commitments include budget commitments approved through 2025 and prior capital budgets that have not yet



been spent, capital budget and forecast commitments for 2026 through 2035 as presented in the 2026 budget confirmation process, and debt servicing costs on debt that has previously been issued.

Table 1: DC Allocation by Class of Service (\$ millions)

<b>DC Class or Class of Service</b>	<b>2026 Beginning Balance</b>	<b>60% Threshold</b>	<b>Commitments</b>
Water	60.1	36.1	231.5
Wastewater	49.5	29.7	266.6
Stormwater	(0.3)	0.0	4.7
Roads	10.4	6.2	144.6
Fire	0.6	0.3	1.0
Library	1.4	0.8	13.0
Transit	9.8	5.9	56.6
Growth Studies	(2.9)	0.0	31.8
Parks and Recreation	6.2	3.7	83.6
Parking	4.9	2.9	5.1
Police	(7.3)	0.0	12.8
Land Ambulance	(1.6)	0.0	1.6
Courts	0.2	0.1	0.0
Health Services	(5.7)	0.0	0.0
Waste Diversion	(1.8)	0.0	4.8
Public Works	1.6	1.0	58.7
Long Term Care	(0.8)	0.0	0.0
<b>Total</b>	<b>124.2</b>	<b>86.8</b>	<b>916.3</b>

## Estimated DC Costs

Table 2 provides a summary of the Estimated DC related Capital Costs expected to be incurred by the City over the life of the DC by-law. The table presents the original DC related costs identified in the 2023 DC background study versus the City's updated estimates as contained in the most recent 10-year capital budget and forecast. The differences are mainly driven by the deferral of capital projects in response to low DC collections.



Table 2 Estimated DC related capital costs over the life of the DC By-law, by Service (\$ millions)

<b>Service</b>	<b>Estimated DC related Capital Costs in DC Background Study</b>	<b>Estimated DC funded Capital Costs as of December 31, 2025</b>	<b>Difference</b>
Water	189.3	155.0	(34.2)
Wastewater	121.1	181.8	60.8
Stormwater	5.3	2.6	(2.7)
Roads	235.9	130.6	(105.3)
Fire	4.4	1.0	(3.4)
Library	20.8	18.4	(2.4)
Transit	117.4	57.4	(60.0)
Growth Studies	26.8	26.5	(0.3)
Parks and Recreation	172.3	131.3	(41.0)
Parking	0.0	0.0	0.0
Police	15.1	6.5	(8.6)
Land Ambulance	10.8	1.7	(9.1)
Courts	0.0	0.0	0.0
Health Services	0.0	0.0	0.0
Waste Diversion	10.6	5.4	(5.2)
Public Works	74.6	58.6	(16.0)
Long Term Care	0.9	0.9	0.0
<b>Total</b>	<b>1,005.1</b>	<b>777.8</b>	<b>(227.4)</b>

These estimates will be updated annually to reflect any changes to the capital budget and forecast, as well as any projects that may be accelerated under the Municipal Service and Financing Agreements policy. While the timing of individual projects may shift relative to the assumptions in the Development Charge Background Study, such changes do not affect whether those projects are required to service population and employment growth over the study period.



## Appendix A – 2025 Development Charge Reserve Fund Statement

Table 1: DC Reserve Fund Activity (Part 1)

Description	Water	Wastewater	Stormwater	Services Related to a Highway	Fire	Police	Library	Transit	Sub-total
Opening Balance, January 1, 2025 (Restated)	59,778,235	51,490,599	(1,106,633)	14,703,628	546,915	(5,703,467)	4,557,765	11,319,747	135,586,789
Add:									
Development Charge Collections	2,495,088	2,081,313	131,416	3,402,768	76,548	283,653	243,875	784,719	9,499,380
Exemption Allocation	-	-	-	-	-	-	-	-	-
Interest on Frozen DC Rates	235,253	209,989	10,102	261,288	9,038	24,629	26,697	84,175	861,171
Allocated Investment Income/(Expense)	2,107,504	1,778,619	(25,450)	440,694	19,334	(229,280)	109,203	371,869	4,572,493
<b>Subtotal</b>	<b>4,837,845</b>	<b>4,069,921</b>	<b>116,068</b>	<b>4,104,750</b>	<b>104,920</b>	<b>79,002</b>	<b>379,775</b>	<b>1,240,763</b>	<b>14,933,044</b>
Less:									
Amount Transferred to Capital	4,529,418	6,039,243	(649,728)	7,531,926	99,114	727,786	2,262,057	2,730,099	23,269,915
Amount Transferred to Operating	-	-	-	-	-	-	-	-	-
Debt Charges - Principal	-	-	-	705,418	-	723,190	1,124,631	-	2,553,239
Debt Charges - Interest	-	-	-	210,047	-	261,453	142,701	-	614,201
<b>Subtotal</b>	<b>4,529,418</b>	<b>6,039,243</b>	<b>(649,728)</b>	<b>8,447,391</b>	<b>99,114</b>	<b>1,712,429</b>	<b>3,529,389</b>	<b>2,730,099</b>	<b>26,437,355</b>
<b>Closing Balance, December 31, 2025</b>	<b>60,086,662</b>	<b>49,521,277</b>	<b>(340,837)</b>	<b>10,360,987</b>	<b>552,721</b>	<b>(7,336,894)</b>	<b>1,408,151</b>	<b>9,830,411</b>	<b>124,082,478</b>
Less: Commitment not yet spent	13,242,082	64,184,514	386,621	24,683,778	225,886	2,161,290	5,332,785	6,157,418	116,374,374
<b>Closing balance not yet committed</b>	<b>46,844,580</b>	<b>(14,663,237)</b>	<b>(727,458)</b>	<b>(14,322,791)</b>	<b>326,835</b>	<b>(9,498,184)</b>	<b>(3,924,634)</b>	<b>3,672,993</b>	<b>7,708,104</b>



Table 2: DC Reserve Fund Activity (Part 2)

Description	Growth Studies	Parks and Recreation	Parking	Ambulance	Courts	Public Health	Waste Diversion	Public Works	Long Term Care	Sub-total from Table 1	Total
Opening Balance, January 1, 2025 (Restated)	(2,128,752)	18,898,292	4,997,073	(1,468,588)	191,635	(5,536,871)	(1,790,042)	1,388,677	(864,196)	135,586,789	149,274,017
<b>Add:</b>											
Development Charge Collections	254,660	2,076,686	16,440	56,142	741	71,256	166,075	333,919	87,698	9,499,380	12,562,997
Exemption Allocation	-	-	-	-	-	-	-	-	-	-	-
Interest on Frozen DC Rates	18,015	247,717	4,490	5,078	141	8,164	17,523	23,183	593	861,171	1,186,075
Allocated Investment Income / (Expense)	(88,848)	441,541	174,087	(54,818)	6,875	(196,765)	(63,646)	53,050	(29,353)	4,572,493	4,814,616
<b>Subtotal</b>	<b>183,827</b>	<b>2,765,944</b>	<b>195,017</b>	<b>6,402</b>	<b>7,757</b>	<b>(117,345)</b>	<b>119,952</b>	<b>410,152</b>	<b>58,938</b>	<b>14,933,044</b>	<b>18,563,688</b>
<b>Less:</b>											
Amount Transferred to Capital	979,561	10,580,095	-	187,018	-	-	159,756	170,271	-	23,269,915	35,346,616
Amount Transferred to Operating	-	-	-	-	-	-	-	-	-	-	-
Debt Charges - Principal	-	3,648,369	199,000	-	-	-	-	-	-	2,553,239	6,400,608
Debt Charges - Interest	-	1,221,265	88,919	-	-	-	-	-	-	614,201	1,924,385
<b>Subtotal</b>	<b>979,561</b>	<b>15,449,729</b>	<b>287,919</b>	<b>187,018</b>	<b>-</b>	<b>-</b>	<b>159,756</b>	<b>170,271</b>	<b>-</b>	<b>26,437,355</b>	<b>43,671,609</b>
<b>Closing Balance, December 31, 2025</b>	<b>(2,924,486)</b>	<b>6,214,507</b>	<b>4,904,171</b>	<b>(1,649,204)</b>	<b>199,392</b>	<b>(5,654,216)</b>	<b>(1,829,846)</b>	<b>1,628,558</b>	<b>(805,258)</b>	<b>124,082,478</b>	<b>124,166,096</b>
Less: Commitment not yet spent	2,401,813	16,043,995	-	524,424	-	-	311,562	796,187	-	116,374,374	136,452,356
<b>Closing balance not yet committed</b>	<b>(5,326,299)</b>	<b>(9,829,488)</b>	<b>4,904,171</b>	<b>(2,173,628)</b>	<b>199,392</b>	<b>(5,654,216)</b>	<b>(2,141,408)</b>	<b>832,371</b>	<b>(805,258)</b>	<b>7,708,104</b>	<b>(12,286,260)</b>



## Appendix B Development Charges Project Financing Statement

Table 1: 2025 Capital Fund Transactions (\$)

Capital Fund Transactions	DC Background Study Reference	Capital Account	Gross Capital Cost	DC Recoverable Cost Share			Non-DC Recoverable Cost Share			
				DC Reserve Fund Draw	DC Debt Financing	Grants, Subsidies Other	Tax Supported Operating Fund	Rate Supported Operating Fund	Debt Financing	Grants, Subsidies Other
<b>WATER</b>										
BAKER ST: QUEBEC TO WOOLWICH	11	PN0026	1,318,279	303,192				1,015,087		-
WYND: CRDN/WLWCH-PH1-CRDN/CRK	60	PN0060	593,268	17,795				575,473		-
SPDVL TRANS/TRK-PH1-SPDVL: WLCH	18	PN0097	(2,809)	(2,096)				(713)		-
YRK TRK&PSLY FDRMN-PH3-YRK: VIC	27	PN0110	762,122	762,122				-		-
GRDN ST: LOWES RD/EDNBGH RD S	28	PN0142	385	385				-		-
WATSON PW S: YORK-WATSON	29	PN0149	2,463	2,747				(284)		-
PAISLEY FEEDERMAIN-SILVER-RES	27	PN0268	1,491	1,160				129		202
WHITELAW: SHOEMAKER-PAISLEY	13	PN0784	180,863	180,863				-		-
WELLINGTON ST RECONS GORD/WYND	36	PN0807	1,697,598	107,561				182,900		1,407,137
EXHIBITION PARK NEIGH. IMPROVE	2	PN0882	181,664	90,832				90,832		-
SPEEDVALE AVE. W RECONSTRUCTIO	51	PN0888	4,462	1,205				3,257		-
GORDON WIDENING EA - MALTBY	4	RD0398	112,096	112,096				-		-
BULL FROG STORMWATER PRE-DES	n/a	SW0103	39,681	(1,617)				41,298		-
WATERSHED PLANNING	36	SW0105	29,972	29,972				-		-



Capital Fund Transactions	DC Background Study Reference	Capital Account	Gross Capital Cost	DC Recoverable Cost Share			Non-DC Recoverable Cost Share			
				DC Reserve Fund Draw	DC Debt Financing	Grants, Subsidies Other	Tax Supported Operating Fund	Rate Supported Operating Fund	Debt Financing	Grants, Subsidies Other
CONSERVATION & EFFICIENCY	39	WD0063	399,474	399,474				-		-
WATER DISTRIBUTION PIPING REPL	2018-2	WD0064	110,130	22,026				88,104		-
NEW SUPPLY	2	WT0002	1,422,112	1,422,112				-		-
Wf-4 ROBERTSON BOOSTER UPGRADE	15	WT0015	327,542	163,771				163,771		-
WS1-7 MASTERPLAN STUDIES	42	WT0023	2,242	2,242				-		-
WFS QUALITY UPGRADES	16	WT0032	79,605	51,744				27,861		-
CLYTHE WATER TREATMENT PLANT	18	WT0060	679,203	679,203				-		-
LOGAN AND FLEMMING WELL EA	8	WT0078	182,628	182,628				-		-
<b>Subtotal - Water</b>			<b>8,124,471</b>	<b>4,529,417</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,187,715</b>	<b>-</b>	<b>1,407,339</b>
<b>WASTEWATER</b>										
CLAIR/MALTBY SECONDARY PLAN	2013	PL0022	1,106	1,106				-		-
BAKER ST: QUEBEC TO WOOLWICH	15	PN0026	(1,140,717)	1,491,137				(2,631,854)		-
WYND: CRDN/WLWCH-PH1-CRDN/CRK	10	PN0060	379,868	37,986				341,882		-
ARTH TRK-PH4-CROSS ST/MCDNL	2018-25	PN0069	7,698	760				2,066		4,872
BRISTOL SEWER:PH3-EDINB-STARN	16	PN0073	452,184	144,713				307,471		-
SPDVL TRANS/TRK-PH1-SPDVL: WLCH	28	PN0097	153,625	153,625				-		-
YRK TRK&PSLY FDRMN-PH3-YRK: VIC	38	PN0110	952,172	952,172				-		-
CCTV Admin & Site Inspection	13	PN0750	108,767	8,108				100,659		-



Capital Fund Transactions	DC Background Study Reference	Capital Account	Gross Capital Cost	DC Recoverable Cost Share			Non-DC Recoverable Cost Share			
				DC Reserve Fund Draw	DC Debt Financing	Grants, Subsidies Other	Tax Supported Operating Fund	Rate Supported Operating Fund	Debt Financing	Grants, Subsidies Other
INFRASTRUCTURE IMPROVEMENTS	3	PN0772	141,878	18,917				122,961		-
WHITELAW: SHOEMAKER-PAISLEY	22	PN0784	180,863	180,863				-		-
WELLINGTON ST RECONS GORD/WYND	24	PN0807	444,140	44,412				399,728		-
EXHIBITION PARK NEIGH. IMPROVE	26	PN0882	232,481	11,629				220,852		-
BAKER DIST SERVICING - CARDIGAN	n/a	PN0887	58	58				-		-
SILVR CRK PKY SPDVLE W. LAWN RD	33	RD0376	343,742	34,351				309,391		-
COL. AV PRTCTED BIKE LNES ICIP	39	RD0379	737,941	73,787				664,154		-
GORDON WIDENING EA - MALTBY	47	RD0398	168,144	168,144				-		-
WWS1 TRUNK SEWER INVESTIGATION	25	SC0030	395,213	175,382				219,831		-
WWI0/WWS4 FLOW MONITORING	27	SC0035	232,394	106,257				126,137		-
DEVLPMNT W. WATER SERV STUDIES	28	SC0056	4,726	4,726				-		-
LATERAL RELINE AND REPAIR PGM	7	SC0057	594,647	118,941				475,706		-
WASTEWATER SEWER INVESTIGATION	29	SC0058	18,366	1,738				16,628		-
INFLOW AND INFILTRATION REDUCT	6	SC0059	4,546	2,273				2,273		-
SEWER RELINE AND REPAIR PROGRA	7	SC0060	171,785	-28,516				200,301		-
WATERLOO AVE TRUNK & HANLON	18	SC0077	7,797	1,326				6,471		-



Capital Fund Transactions	DC Background Study Reference	Capital Account	Gross Capital Cost	DC Recoverable Cost Share			Non-DC Recoverable Cost Share			
				DC Reserve Fund Draw	DC Debt Financing	Grants, Subsidies Other	Tax Supported Operating Fund	Rate Supported Operating Fund	Debt Financing	Grants, Subsidies Other
PLANT GENERATORS	5	ST0001	34,267	5,140				29,127		-
WWTP - UPGRADES & STUDIES	7	ST0002	60,027	15,007				45,020		-
WWTP BIOSOLIDS FACILITY UPGRD	8	ST0003	2,500,397	750,124				1,750,273		-
WWTP PROCESS UPGRADES	10	ST0005	237,692	35,650				202,042		-
SCADA UPGRADES	6	ST0006	283,265	42,489				240,776		-
ENERGY EFFICIENCY MANAGEMENT	3	ST0009	24,215	3,631				20,584		-
DIGESTER STRCT/GAS PROOFING	2	ST0014	1,536,870	230,528				1,306,342		-
BUILDING REPAIRS AND UPGRADES	1	ST0015	666,181	99,930				566,251		-
WASTEWATER SCDA, NETWORK AND	6	ST0037	424,205	63,640				360,565		-
TERTIARY TREATMENT PROCESS	9	ST0043	1,090,578	1,090,578				-		-
BULL FROG STORMWATER PRE-DES	n/a	SW0103	58,509	(1,368)				59,877		-
<b>Subtotal - Wastewater</b>			<b>11,509,630</b>	<b>6,039,244</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,465,514</b>	<b>-</b>	<b>4,872</b>
<b>STORMWATER</b>										
BULL FROG STORMWATER - PHASE 2	n/a	PN0075	(3,170)	(3,330)				160		-
WHITELAW: SHOEMAKER-PAISLEY	n/a	PN0784	(649,415)	(649,415)				-		-
STORMWATER DRAINAGE OVERSIZING	1	SW0066	5,623	5,004				619		-



Capital Fund Transactions	DC Background Study Reference	Capital Account	Gross Capital Cost	DC Recoverable Cost Share			Non-DC Recoverable Cost Share			
				DC Reserve Fund Draw	DC Debt Financing	Grants, Subsidies Other	Tax Supported Operating Fund	Rate Supported Operating Fund	Debt Financing	Grants, Subsidies Other
SERVICING STUDIES	33	SW0068	1,498	999				499		-
BULL FROG STORMWATER PRE-DES	n/a	SW0103	83,673	(2,985)				86,658		-
<b>Subtotal - Stormwater</b>			<b>(561,791)</b>	<b>(649,727)</b>	-	-	-	<b>87,936</b>	-	-
<b>SERVICES RELATED TO A HIGHWAY</b>										
PEDESTRIAN RAILWAY BRIDGE	15	PK0075	457,924	228,962			-			228,962
BAKER ST: QUEBEC TO WOOLWICH	3	PN0026	1,046,513	378,207			668,306			-
NISKA RD: CITY BNDARY/DOWNEY RD	2018-15	PN0046	23,338	15,618			-			7,720
WYND: CRDN/WLWCH-PH1-CRDN/CRK	7	PN0060	1,649,154	503,685			1,145,469			-
BULL FROG STORMWATER - PHASE 2	2018-6	PN0075	1,705	1,306			-			399
SPDVL TRANS/TRK-PH1-SPDVL: WLCH	23	PN0097	1,023,279	507,970			-			515,309
YRK TRK&PSLY FDRMN-PH3-YRK: VIC	28	PN0110	2,329,596	1,031,802			81,742			1,216,052
GRDN ST: LOWES RD/EDNBGH RD S	31	PN0142	613,438	491,349			122,089			-
WATSON PW S: YORK-WATSON	25	PN0149	(2,224)	(2,224)			-			-
WHITELAW: SHOEMAKER-PAISLEY	21	PN0784	288,643	259,771			28,872			-
SPEEDVALE AVE. W RECONSTRUCTIO	24	PN0888	2,086	1,517			7			562



Capital Fund Transactions	DC Background Study Reference	Capital Account	Gross Capital Cost	DC Recoverable Cost Share			Non-DC Recoverable Cost Share			
				DC Reserve Fund Draw	DC Debt Financing	Grants, Subsidies Other	Tax Supported Operating Fund	Rate Supported Operating Fund	Debt Financing	Grants, Subsidies Other
ACTIVE TRANSPORTATION	97	RD0321	121,102	60,551			43,894			16,657
INT VICTORIA & CLAIR	1	RD0323	2,266	2,266			-			-
EMMA/EAR PEDESTRIAN BRIDGE	14	RD0330	4,481,734	2,240,867			2,240,867			-
TRANSPORTATION MP UPDATE	18	RD0362	35,764	28,610			7,154			-
SILVR CRK PKY SPDVLE W. LAWN RD	82	RD0376	254,306	147,616			56,615			50,075
COL. AV PRTECTED BIKE LNES ICIP	78	RD0379	1,958,464	393,736			223,512			1,341,216
TRANSPORTATION STRATDEMANDMGM T	19	RD0383	3,717	1,931			1,786			-
RAILWAY CROSSINGS AT EDINBURGH	27	RD0384	49,635	13,164			36,471			-
CYCLING MASTER PLAN IMPLM	98	RD0385	337,362	168,679			164,887			3,796
SUSTAINABLE TRANSPORTATION PRO	21	RD0392	24,330	12,134			12,196			-
COMPLETE STREETS DESIGN GUIDEL	2018-31	RD0395	40,712	32,568			8,144			-
GORDON WIDENING EA - MALTBY	107	RD0398	495,719	356,411			139,308			-
NEW SIDEWALK CONSTRUCTION	98	RD0404	4,531	4,531			-			-
VIC RD & STONE RD EA	42	RD0466	395,510	276,857			118,653			-
BULL FROG STORMWATER PRE-DES	n/a	SW0103	13,331	(846)			14,177			-
SIGNALS / INTERSECTION IMPROVE	94	TF0028	299,609	269,512			30,097			-



Capital Fund Transactions	DC Background Study Reference	Capital Account	Gross Capital Cost	DC Recoverable Cost Share			Non-DC Recoverable Cost Share			
				DC Reserve Fund Draw	DC Debt Financing	Grants, Subsidies Other	Tax Supported Operating Fund	Rate Supported Operating Fund	Debt Financing	Grants, Subsidies Other
ROAD SAFETY INITIATIVES	1	TF0034	43,804	21,903			4,693			17,208
ROAD SAFETY INITIATIVES	1	TF0037	166,948	83,474			83,474			-
<b>Subtotal - Services Related to a Highway</b>			<b>16,162,296</b>	<b>7,531,927</b>	-	-	<b>5,232,413</b>	-	-	<b>3,397,956</b>
<b>FIRE</b>										
DISPATCH PHONE SYSTEM	17	FS0091	961,474	99,114			4,116			858,244
<b>Subtotal - Fire</b>			<b>961,474</b>	<b>99,114</b>	-	-	<b>4,116</b>	-	-	<b>858,244</b>
<b>POLICE</b>										
POLICE OFFICER EQUIPMENT	3	PS0093	60,436	60,436			-			-
UNIFORM PATROL VEHICLES	5	PS0095	119,483	119,483			-			-
PORTABLE RADIOS	7	PS0097	30,765	30,765			-			-
IN CAR MOBILE RADIOS	9	PS0099	5,343	5,343			-			-
COMMUN EQUIP 911 DISPATCH	15	PS0109	718,999	511,759			-			207,240
<b>Subtotal - Police</b>			<b>935,026</b>	<b>727,786</b>	-	-	-	-	-	<b>207,240</b>
<b>LIBRARY</b>										
MAIN BRANCH LIBRARY	1	LB0028	31,217,862	2,253,038			(11,247,368)		29,000,000	11,212,192
STRATEGIC PLAN	2	LB0038	18,036	9,018			9,018			-
<b>Subtotal - Library</b>			<b>31,235,898</b>	<b>2,262,056</b>	-	-	<b>(11,238,350)</b>	-	<b>29,000,000</b>	<b>11,212,192</b>



Capital Fund Transactions	DC Background Study Reference	Capital Account	Gross Capital Cost	DC Recoverable Cost Share			Non-DC Recoverable Cost Share			
				DC Reserve Fund Draw	DC Debt Financing	Grants, Subsidies Other	Tax Supported Operating Fund	Rate Supported Operating Fund	Debt Financing	Grants, Subsidies Other
<b>TRANSIT</b>										
GUELPH TRANSIT & FLEET SERVICE	1	TC0059	6,665,011	1,730,458			4,293,741			640,812
TERMINAL UPGRADES AND EXPANSIO	5	TC0071	23,544	15,539			8,005			-
ROUTE REVIEW - YEAR 3	6	TC0079	2,474,665	984,103			401,957			1,088,605
<b>Subtotal - Transit</b>			<b>9,163,220</b>	<b>2,730,100</b>	-	-	<b>4,703,703</b>	-	-	<b>1,729,417</b>
<b>GROWTH STUDIES</b>										
DC BACKGROUND STUDY	1	GG0239	30,923	30,923			-			-
ZONING BY-LAW REVIEW	n/a	PL0021	(1)	(1,110)			1,109			-
CLAIR/MALTBY SECONDARY PLAN	2013	PL0022	9,410	9,410			-			-
URBAN DESIGN GUIDELINES	2021-6	PL0056	13,229	5,953			7,276			-
ENVIRONMENTAL INITIATIVES	4	PL0074	128,896	105,460			23,436			-
PLANNING STUDY AND NEEDS ASSES	2021-24	PM0005	2,258	2,258			-			-
CCTV Admin & Site Inspection	13	PN0750	40,543	40,543			-			-
Stormwater Master Plan	15	PN0871	17,646	17,646			-			-
TRANSPORTATION STRATDEMANDMGM T	20	RD0383	6,998	5,212			1,786			-
SUSTAINABLE TRANSPORTATION PRO	22	RD0392	12,259	63			12,196			-
TRANSPORTATION MODELING	19	RD0487	56,807	45,446			11,361			-



Capital Fund Transactions	DC Background Study Reference	Capital Account	Gross Capital Cost	DC Recoverable Cost Share			Non-DC Recoverable Cost Share			
				DC Reserve Fund Draw	DC Debt Financing	Grants, Subsidies Other	Tax Supported Operating Fund	Rate Supported Operating Fund	Debt Financing	Grants, Subsidies Other
WW10/WWS4 FLOW MONITORING	27	SC0035	19,893	19,893			-			-
WASTEWATER SEWER INVESTIGATION	30	SC0058	2,419	2,419			-			-
WASTEWATER SEWER INVESTIGAT	30	SC0082	173,848	173,848			-			-
TREATMENT PLAN UPGRAD & STUDIES	31	ST0044	2,145	2,145			-			-
SERVICING STUDIES	34	SW0068	500	500			-			-
BULL FROG STORMWATER PRE-DES	45	SW0103	41,718	27,541			14,177			-
WATERSHED PLANNING	36	SW0105	418,039	418,039			-			-
MASTERPLAN STUDIES	40	WC0059	1,321	881			440			-
ARKELL FEASIBILITY STUDIES	44	WT0079	2,378	2,378			-			-
WATER NEW SUPPLY	41	WT0105	50,839	50,839			-			-
LEAK DETECTION STUDIES	43	WT0107	19,278	19,278			-			-
<b>Subtotal - Growth Studies</b>			<b>1,051,346</b>	<b>979,565</b>	-	-	<b>71,781</b>	-	-	-
<b>PARKS AND RECREATION</b>										
GUELPH TRAILS GROWTH	1	PK0002	75,210	75,210			-			-
KORTRIGHT EAST PARK DESIGN & C	10	PK0034	6,383	6,383			-			-
ORIN REID PARK NEW AMENITY	15	PK0057	153,848	153,848			-			-
RIVERWALK	2021-28	PK0060	52,449	52,449			-			-



Capital Fund Transactions	DC Background Study Reference	Capital Account	Gross Capital Cost	DC Recoverable Cost Share			Non-DC Recoverable Cost Share			
				DC Reserve Fund Draw	DC Debt Financing	Grants, Subsidies Other	Tax Supported Operating Fund	Rate Supported Operating Fund	Debt Financing	Grants, Subsidies Other
STARWD/WATSON NEWPARK MP/CONST	7	PK0068	6,398	6,398			-			-
PEDESTRIAN RAILWAY BRIDGE	n/a	PK0075	(453,267)	(453,267)			-			-
BAKER DISTRICT OPEN SPACE	39	PK0120	9,503	139,023			(129,520)			-
TRAILS - ATN	3	PK0121	17,694	8,847			5,898			2,949
CITY-WIDE -TRAILS ENHANCEMENTS	2	PK0125	111,510	55,755			55,755			-
EASTVIEW COMMUNITY PARK	5	PK0127	1,345	1,345			-			-
BICYCLE SKILL FACILITY	2021-29	PK0129	554,922	554,922			-			-
SLOAN PARK	19	PK0198	9,107	9,107			-			-
PARK INTENSIFICATION	25	PK0207	20,695	15,521			5,174			-
WOOLWICH WOODLAWN MULTI TRAIL	1	PK0224	1,274,732	1,185,870			(69,438)			158,300
WOOLWICH TO WOODLAWN MULTI-USE	1	PK0228	45,722	14,511			14,511			16,700
URBAN FOREST MANAGEMENT PLAN	27	PO0037	504,246	252,123			252,123			-
SPORTSFIELD LINE PAINT MACHINE	63	PO0049	130,473	130,473			-			-
MOWER	62	PO0051	121,687	121,687			-			-
EMMA/EAR PEDESTRIAN BRIDGE	14	RD0330	2,092,661	(148,206)			2,240,867			-
SECC GROWTH EQUIPMENT	68	RF0091	66,166	66,166			-			-
SOUTH END COMMUNITY CENTRE	66	RF0093	40,867,464	8,331,931	33,725,000		(16,464,467)		5,275,000	10,000,000



Capital Fund Transactions	DC Background Study Reference	Capital Account	Gross Capital Cost	DC Recoverable Cost Share			Non-DC Recoverable Cost Share			
				DC Reserve Fund Draw	DC Debt Financing	Grants, Subsidies Other	Tax Supported Operating Fund	Rate Supported Operating Fund	Debt Financing	Grants, Subsidies Other
<b>Subtotal - Parks and Recreation</b>			<b>45,668,948</b>	<b>10,580,096</b>	<b>33,725,000</b>	-	<b>(14,089,097)</b>	-	<b>5,275,000</b>	<b>10,177,949</b>
<b>PARKING</b>										
<b>Subtotal - Parking</b>			-	-	-	-	-	-	-	-
<b>AMBULANCE</b>										
VEHICLES GROWTH	3	PM0002	94,679	94,679			-			-
PARAMEDIC EQUIP GROWTH	2	PM0012	92,339	92,339			-			-
<b>Subtotal - Ambulance</b>			<b>187,018</b>	<b>187,018</b>	-	-	-	-	-	-
<b>COURTS</b>										
<b>Subtotal - Courts</b>			-	-	-	-	-	-	-	-
<b>PUBLIC HEALTH</b>										
<b>Subtotal - Public Health</b>			-	-	-	-	-	-	-	-
<b>WASTE DIVERSION</b>										
VEHICLES GROWTH	6	WC0016	-	(1,168)			1,168			-



Capital Fund Transactions	DC Background Study Reference	Capital Account	Gross Capital Cost	DC Recoverable Cost Share			Non-DC Recoverable Cost Share			
				DC Reserve Fund Draw	DC Debt Financing	Grants, Subsidies Other	Tax Supported Operating Fund	Rate Supported Operating Fund	Debt Financing	Grants, Subsidies Other
COLLECTION CARTS GROWTH	9	WC0024	34,216	39,654			(5,438)			-
SOLID WASTE COLLECTIONS TRUCK	6	WC0060	186,796	93,398			93,398			-
RESIDENTIAL CARTS ORGANICS GRO	5	WC0062	31,247	22,298			8,949			-
PDO SCALES AND SOFTWARE UPGRAD	3	WP0006	22,919	5,575			16,003			1,341
<b>Subtotal - Waste Diversion</b>			<b>275,178</b>	<b>159,757</b>	-	-	<b>114,080</b>	-	-	<b>1,341</b>
				-						
<b>PUBLIC WORKS</b>										
2 TON TRUCK WITH ROLL OFF/DUMP	5	RD0407	11,445	11,445			-			-
TANDEM SALTER/SANDER	7	RD0408	1,052	1,052			-			-
SIDEWALK PLOW	8	RD0473	157,774	157,774			-			-
<b>Subtotal - Public Works</b>			<b>170,271</b>	<b>170,271</b>	-	-	-	-	-	-
<b>LONG TERM CARE</b>			-	-	-	-	-	-	-	-
<b>Subtotal - Long Term Care</b>			-	-	-	-	-	-	-	-
<b>TOTAL</b>			<b>124,882,985</b>	<b>35,346,624</b>	<b>33,725,000</b>	-	<b>(15,201,354)</b>	<b>7,741,165</b>	<b>34,275,000</b>	<b>28,996,550</b>



Table 2 2025 Operating Fund Transactions (\$)

Operating Fund Transactions	DC Reserve Fund	DC Reserve Fund Draw	
		Principal	Interest
Services Related to Highway	314	705,418	210,047
Library	316	1,124,631	142,701
Parking	323	199,000	88,919
Police Services	324	723,190	261,453
Recreation	319	3,648,369	1,221,265

