

Figure 1
City of Brantford
Annual Treasurer's Statement of Development Charge Reserve Funds

Description	City-wide Services to which the Development Charge Relates															Total
	RF0406	RF0409	RF0408	RF0413	RF0402	RF0401	RF0405	RF0410	RF0411	RF0403	RF0407	RF0423	RF0404	RF0415	RF0412	
	Transportation	Water	Sanitary Sewers	Stormwater - City Wide	Police	Fire	Transit*	Parks & Recreation	Parking*	Library*	Public Works Administration	Child Care*	Capital Growth Studies	Housing	Ambulance	
Opening Balance, January 1, 2022	42,455,539	3,763,078	5,167,310	526,295	2,508,736	27,433	1,849,491	(1,102,982)	2,698,310	3,770,711	432,261	-	(968,993)	474,223	58,689	61,660,102
Plus:																
Development Charge Collections	11,414,305	1,966,741	2,541,766	2,098,921	1,181,118	645,695	449,518	5,812,016	594,018	777,456	273,093	459,066	126,002	4,084,330	119,379	32,543,423
Accrued Interest	1,064,825	107,991	155,248	36,189	70,650	5,209	49,381	40,590	71,310	99,028	13,548	5,499	(22,103)	19,247	566	1,717,180
Sub-Total	12,479,130	2,074,732	2,697,014	2,135,110	1,251,769	650,904	498,899	5,852,606	665,328	876,484	286,641	464,565	103,900	4,103,577	119,945	34,260,603
Less:																
Amount Transferred to Capital (or Other) Funds**	6,876,604	424,640	(158,950)	121,505	265,003	27,937	-	217,989	-	-	173	-	45,809	3,436,517	189,739	11,446,967
Amounts Paid to Service Growth Debt						237,101										237,101
Credits																-
Sub-Total	6,876,604	424,640	(158,950)	121,505	265,003	265,038	-	217,989	-	-	173	-	45,809	3,436,517	189,739	11,684,068
Closing Balance, December 31, 2022	48,058,066	5,413,170	8,023,273	2,539,899	3,495,502	413,299	2,348,390	4,531,635	3,363,638	4,647,195	718,729	464,565	(910,902)	1,141,283	(11,105)	84,236,637

Description	Area-specific Services to which the Development Charge Relates								Total
	RF0416	RF0417	RF0418	RF0419	RF0420	RF0421	RF0422	RF0414	
	Northern Settlement Roads	Northern Settlement Water	Northern Settlement Wastewater	Northern Settlement Stormwater	Tutela Heights Water*	Tutela Heights Wastewater*	Tutela Heights Stormwater*	Stormwater - Intensification*	
Opening Balance, January 1, 2022	-	-	-	-	-	-	-	587,811	587,811
Plus:									
Development Charge Collections	-	-	-	-	7,399	10,519	2,093	28,040	48,051
Accrued Interest	-	(1,408)	(3,779)	(72)	88	125	25	14,324	9,304
Sub-Total	-	(1,408)	(3,779)	(72)	7,487	10,644	2,118	42,364	57,355
Less:									
Amount Transferred to Capital (or Other) Funds	-	118,303	317,532	6,010	-	-	-	-	441,845
Amounts Paid to Service Growth Debt									-
Credits									-
Sub-Total	-	118,303	317,532	6,010	-	-	-	-	441,845
Closing Balance, December 31, 2022	-	(119,711)	(321,311)	(6,081)	7,487	10,644	2,118	630,175	203,321

* Development Charges were collected for these services. No funds were spent during the year as these funds are collected for future growth related capital works.

** Negative amount represents a return from capital due to reallocation in Area Specific development charges

In accordance with O.Reg. 82/98, each service for which a development charge was collected during the year, the municipality expects to incur the amount of capital costs that were estimated in the eligible service category, in the relevant development charge background study, to be incurred during the term of the current development charge by-law.

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.

**CITY OF BRANTFORD
YEAR END 2022
TRANSFERS TO CAPITAL /REVENUE FUNDS**

Project	Total Project Cost	Development Charges \$'s	Allocated But Not Expended	Other Reserve Funds	Other Funding	Non DC Funding Source(s)
2018 and PRIOR PROJECTS						
Colborne/Dalhousie/Brant/locomm	329,000	246,642	66,964	82,358		Roads & Related Reserve
On Road Active Transportation	879,000	273,500	20,882	605,500		Capital Funding Envelope, CCBF and OMCC Reserve Fund
Brantford WTP Raw Water Intake	650,000	186,200	102,967	463,800		Water & Related Reserve Fund
Fire Station #2 Relocation	8,339,071	1,836,661	0	1,742,410	4,760,000	Capital Funding Envelope, Casino Legacy Fund, Debenture and Sale Proceeds
Charing Cross Street Extension	50,000	50,000	47,704			
Oak Park Road Extension (Hardy Rd S)	1,300,000	1,300,000	580,985			
West Brant Water Storage Facility	12,000,000	4,305,611	433,113	7,694,389		Water & Related Reserve Fund
Southwest Sports Complex	19,731,483	18,823,056	14,193,716	908,427		South Side of Shellard Lane Reserve
Shellard Lane - Colborne to West City Limit	7,700,000	5,245,000	663,814	2,455,000		CCBF Reserve Fund & OMCC Reserve Fund
Boundary Planning & Official Plan Update	2,000,000	1,340,000	190,825	660,000		Capital Funding Envelope
Master Servicing Plan	775,000	745,000	73,375	30,000		Wastewater & Related Reserve Fund
New Park Development	200,000	180,000	37,463	20,000		Cash in Lieu of Parkland Reserve Fund
Off Road Active Transportation	622,000	311,000	50,771	311,000		Capital Funding Envelope
Oak Park/403 Interchange	7,060,367	6,354,330	0	58,517	647,520	Capital Funding Envelope & Sale of Property
Sanitary Manhole Diversion	209,000	103,500	102,777	105,500		Wastewater & Related Reserve Fund
On Road Active Transportation	471,237	177,500	85,312	293,737		CCBF Reserve Fund & OMCC Reserve Fund
Empey Sanitary Pumping Station	6,655,000	3,077,299	2,202,363	3,572,701		Wastewater & Related Reserve Fund
Sanitary Collection System Intensification	323,530	161,765	161,104	161,765		Wastewater & Related Reserve Fund
City-Wide Stormwater Overland	400,000	400,000	399,588	0		
West Conklin Sub Trunk Sewer	2,111,000	409,000	409,000		1,702,000	Other Recoveries
Total 2018 and Prior Projects	71,805,688	45,526,064	19,821,723	19,165,104	7,109,520	
2019 PROJECTS						
New Park Development	2,110,000	1,899,000	72,992	211,000		Cash in Lieu of Parkland Reserve Fund
Police Headquarters Relocation	39,000,000	15,280,261	15,001,597	81,500	23,719,739	Debenture
On Road Active Transportation	163,000	81,500	1,356	81,500		CCBF Reserve Fund
Water Distribution System Intensification	270,000	135,000		135,000		Water & Related Reserve Fund
Total 2019 Projects	41,543,000	17,395,761	15,210,946	427,500	23,719,739	
2020 PROJECTS						
Development Charge Background Study	125,000	125,000	21,748			
Voice to Text Hardware/Software	100,000	18,522	11,283	81,478		Police Vehicle/Equipment Reserve
Digital Evidence Management System	250,000	46,305	46,305	203,695		Police Vehicle/Equipment Reserve
New Park Open Space Development	200,000	180,000	36,095	20,000		Cash in Lieu of Parkland Reserve Fund
New Zoning By-Law	400,000	180,000	110,720	220,000		Capital Funding Envelope
On Road Active Transportation	355,000	177,500	149,218	177,500		CCBF Reserve Fund
Northwest Brantford Watermain 1	578,000	578,000	578,000			
Total 2020 Projects	2,008,000	1,305,327	953,369	702,673	0	
2021 PROJECTS						
Fire/Police Joint Radio System	300,000	55,556	36,875	244,434		Communications-Fire Reserve
Rescue/Hazmat Vehicle	525,000	525,000	525,000			
Fire Next Generation 911	350,000	64,827	63,148	285,173		Fire Vehicle/Equipment Reserve
Police/Fire Joint Radio System	300,000	55,566	51,876	244,434		Communications-Police Reserve
Police Next Generation 911	600,000	111,132	104,276	488,668		Capital Funding Envelope
Transportation Tomorrow Survey	35,000	35,000	15,804			
West Conklin Sub-Trunk Sewer #3	1,755,000	448,000	448,000		1,307,000	Other Recoveries
West Conklin Sub-Trunk Sewer #2	686,000	66,000	66,000		620,000	Other Recoveries
Oak Park Road Trunk Sewer	250,000	250,000	248,386			
West of Conklin Watermain 4	3,128,000	313,000	313,000		2,815,000	Other Recoveries
Water Distribution General Intensification Upgrade	270,000	135,000	135,000	135,000		Water and Related Reserve Fund
Arrowdale Community Park Development	4,000,000	4,000,000	3,804,749			
Stormwater Flow Monitoring Program	200,000	200,000	60,446			
Total 2021 Projects	12,399,000	6,259,081	5,872,560	1,397,909	4,742,000	
2022 PROJECTS						
Fire Minor Capital	105,000	14,700	7,127	90,300		Fire Minor Capital Reserve
Police Minor Capital	288,531	40,394	6,096	248,137		Police Vehicle/Equipment Reserve
EA Municipal Services Northwest Brantford	2,388,000	2,079,705	2,048,845	308,295		CCBF Reserve Fund & Wastewater and Related Reserve Fund
Active Transportation Master Plan	300,000	250,000	205,313		50,000	Federal Grant
EA for Wayne Gretzky Parkway Expansion	400,000	400,000	388,565			
Fleet Expansion for Development Engineering	220,000	220,000	219,937			
Fleet Expansion for Parks	125,000	125,000	124,913			
Fleet Expansion for Facilities	100,000	100,000	100,000			
Fleet Expansion for Environmental Services	55,000	55,000	54,977			
Fleet Expansion Operations - Bucket Truck	200,000	200,000	200,000			
Greenwich Pump Station Rehabilitation	450,000	171,921	170,998	278,079		Wastewater and Related Reserve Fund
Wastewater Flow Monitoring	300,000	150,000	112,426	75,000	75,000	Federal Grant & Wastewater and Related Reserve Fund
Sewer Rehabilitation & Lining Program	500,000	175,000	174,257	325,000		Wastewater and Related Reserve Fund & Capital Levy Reserve
I&I Source and Investigation Program	300,000	150,000	149,630	150,000		Wastewater and Related Reserve Fund
King George Road Watermain	2,761,200	2,540,304	2,540,304	220,896		Water and Related Reserve Fund
Church St Waterfront Park	250,000	250,000	249,550			
New Park Development	200,000	200,000	188,154			
Off Road Active Transportation	311,000	155,500	151,781	155,500		Capital Funding Envelope
Additional Ambulance	252,350	189,739	62,611			
City-wide Stormwater Asset Inventory	100,000	38,000	32,734	62,000		Capital Funding Envelope
Stormwater Flow Monitoring	250,000	125,000	36,516	25,000	100,000	Capital Funding Envelope & Federal Grants
Floodplain Management Plan	200,000	200,000	200,000			
177 Colborne St W Affordable Housing	6,323,920	2,082,548	158,582	1,121,372	3,120,000	Federal and Provincial Grants & Social Housing Capital Reserve
36-40 Queen St Affordable Housing	11,058,009	2,269,735	759,184	7,341,742	1,446,532	Affordable Housing Reserve & Federal Grants & Debenture Proceeds
Grand River Northwest Catchment	125,000	125,000				
Total 2022 Projects	27,563,010	12,307,546	8,465,500	10,401,321	4,791,532	

**CITY OF BRANTFORD
DEVELOPMENT CHARGES DEFERRAL AGREEMENTS
AS AT DECEMBER 31, 2021**

Party to Agreement	Property	Date of Agreement	Amount of Deferral	Details
Group Home for Deaf/Blind Persons (Brantford) Inc	170 Henry Street	Sept. 13, 1999	\$11,979.00	Due at such time that a group residence ceases to be registered on the property or the property is sold to a party that will not continue the group residence use. Payable without interest
Nova Vita Women's Shelter Incorporated	59-65 North Park Street	Sept. 25, 2006	\$14,434.00	Due and payable in full on the due date which is the earlier of the following: (a) The date on which the registry maintained by the City pursuant to Zoning By-law 160-90 no longer reveals that a crisis residence exists on the lands; or, b) The date on which the lands cease to be used for the purpose of a crisis residence. The deferred development charges shall not bear interest until the due date, but shall bear interest at the rate payable in respect of unpaid municipal taxes after the due date until the date of payment. For purposes of the foregoing, the deferred development charges payable at such future date will be the greater of the following: (a) The sum of \$14,434 which was the amount payable under the City's Development Charges By-law in effect on the date of agreement; or (b) That sum which would be payable under the Development Charges rates then in effect at the future date.

**CITY OF BRANTFORD
DEVELOPMENT CHARGES DEFERRAL AGREEMENTS
AS AT DECEMBER 31, 2021**

Party to Agreement	Property	Date of Agreement	Amount of Deferral	Details
2113626 Ontario Inc. (Bawa Hotels Canada)	20 Fen Ridge Court	August 8, 2008	\$349,286.41	<p>The City refunded the developer \$349,286.41, representing the development charges that had previously been paid in respect of the commercial building at 20 Fen Ridge Court and agreed to a retroactive deferral of such development charges to a due date which was to be the earlier of the following:</p> <ul style="list-style-type: none"> (a) The date on which partial or complete occupancy has occurred; or, (b) The date on which a partial or complete occupancy certificate is issued in accordance with the provisions of the Ontario Building Code for the commercial building. <p>The deferred development charges were to be due and payable in full on the due date. The developer, however, requested additional time to repay the indebtedness to the City and the City entered into an amending agreement dated May 10, 2011 setting out a repayment schedule with annual repayments, without interest, through to July 1, 2023. The agreement also sets out remedies for the City in the event of late payments or non-payments by the developer.</p> <p>To date, the annual payments have been received from the developer in accordance with the repayment schedule in the amending agreement.</p>
Woodview Children's Centre	643 Park Road North	Nov. 14, 2012	\$19,050.61	<p>The City agreed to refund the development charges that had been paid for the expansion of the children's health care facility at 643 Park Road North and to defer such development charges until a due date which shall be the earlier of the following:</p> <ul style="list-style-type: none"> (a) the date on which zoning is changed to allow additional uses; or, (b) the date on which the lands cease to be used for the purposes of a children's health centre. <p>The deferred development charges shall begin to bear interest on the due date. Interest shall be calculated at the rate payable in respect of unpaid municipal taxes.</p> <p>For purposes of the foregoing, the deferred development charges payable at such future date will be the greater of the following:</p> <ul style="list-style-type: none"> (a) the sum of \$19,050.61 which is the amount payable under the City's Development Charges By-law in effect on the date of the agreement; or, (b) that sum which would be payable under the Development Charge rates then in effect at the future date. <p>(NOTE: Although the agreement was executed in 2012, the registration on title and the actual refund of the development charges did not occur until January, 2013.)</p>

**CITY OF BRANTFORD
DEVELOPMENT CHARGES DEFERRAL AGREEMENTS
AS AT DECEMBER 31, 2021**

Party to Agreement	Property	Date of Agreement	Amount of Deferral	Details
St. Joseph's Health System	99 Wayne Gretzky Parkway	June 17, 2013	\$136,969.00	<p>Due and payable on the date which is the earlier of the following:</p> <ul style="list-style-type: none"> (i) the date on which the zoning by-law is changed to allow additional uses, or (ii) the date on which the hospice building ceases to be used for the purpose of an end of life hospice. <p>The deferred development charges shall not bear interest until the due date, but shall bear interest at the rate payable for unpaid municipal taxes from the due date until the date of full payment.</p> <p>For purposes of the foregoing, the deferred development charges payable at such future date will be the greater of the following:</p> <ul style="list-style-type: none"> (a) the sum of \$136,969.00 which is the amount payable under the City's Development Charges By-law in effect on the date of agreement; or (b) that sum which would be payable under the Development Charge rates then in effect at the future date.