

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, 2021	33,561,171	4,911,593	5,575,315	606,488	1,808,788	371,330	1,424,401	9,554,480	2,176,375	2,972,626	300,397	-	239,265	196,535	34,281	63,733,043
Plus:																
Development Charge Collections	8,638,373	1,201,358	858,212	21,168	675,964	388,645	394,924	4,457,338	477,018	735,950	125,112	-	74,365	271,508	23,551	18,343,486
Accrued Interest	700,441	79,931	98,986	10,438	39,783	3,674	30,167	77,875	44,917	62,135	6,751	-	(6,724)	6,181	857	1,155,411
Amount Loaned from Other DC Service Category for Interim Financing ³																
Repayment of Monies Borrowed from Fund and Associated Interest ¹												-				-
Sub-Total	9,338,814	1,281,289	957,198	31,606	715,747	392,319	425,090	4,535,212	521,935	798,085	131,863	-	67,641	277,689	24,408	19,498,897
Less:																
Amount Transferred to Capital (or Other) Funds ²	444,445	2,429,804	1,365,203	111,799	15,799	736,216	-	15,192,674	-	-	-	-	1,275,898	-	-	21,571,838
Amounts Refunded												-				-
Amounts Loaned to Other D.C. Service Category for Interim Financing ³												-				-
Credits ³												-				-
Sub-Total	444,445	2,429,804	1,365,203	111,799	15,799	736,216	-	15,192,674	-	-	-	-	1,275,898	-	-	21,571,838
Closing Balance, December 31, 2021	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

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, 2021	-	-	-	-	-	-	-	407,898	407,898
Plus:									
Development Charge Collections	-	-	-	-	-	-	-	170,738	170,738
Accrued Interest	-	-	-	-	-	-	-	9,175	9,175
Amount Loaned from Other DC Service Category for Interim Financing ³									
Repayment of Monies Borrowed from Fund and Associated Interest ¹									-
Sub-Total	-	-	-	-	-	-	-	179,913	179,913
Less:									
Amount Transferred to Capital (or Other) Funds ²	-	-	-	-	-	-	-	-	-
Amounts Refunded									-
Amounts Loaned to Other D.C. Service Category for Interim Financing ³									-
Credits									-
Sub-Total	-	-	-	-	-	-	-	-	-
Closing Balance, December 31, 2021	-	-	-	-	-	-	-	587,811	587,811

¹ Source of funds used to repay the D.C. reserve fund

² See Transactions for details

³ See Credit Worksheet for details

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 2021
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)
2017 and PRIOR PROJECTS						
Wayne Gretzky Aquatics	20,212,632	12,783,670	0	1,420,408	6,008,554	Federal and Provincial Grants, Recoveries, Casino Legacy Fund
Wayne Gretzky Arenas	44,092,326	1,412,308	0	16,744,954	25,935,064	Federal and Provincial Grants, Recoveries, Council Priorities and Capital Funding Envelope
Colborne/Dalhousie/Brant/comm	329,000	246,642	163,587	82,358		Roads & Related Reserve
On Road Active Transportation	879,000	273,500	127,517	605,500		Capital Funding Envelope, Federal Gas Tax and OMCC Reserve Fund
Greenwich Sewer Upgrade	4,931,109	1,715,544	0	518,883	2,696,681	Water & Wastewater & Related Reserve Funds & Provincial Grant
Brantford WTP Raw Water Intake	650,000	186,200	143,411	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	47,861			
Oak Park Road Extension (Hardy Rd S)	1,300,000	1,300,000	607,968			
West Brant Water Storage Facility	12,000,000	4,305,611	443,467	7,694,389		Water & Related Reserve Fund
Southwest Sports Complex	19,731,483	18,823,056	14,212,281	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		Federal Gas Tax 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	87,110	30,000		Wastewater & Related Reserve Fund
Specialized Transit Fleet Expansion	88,605	44,303	0		44,303	Provincial Grant
New Park Development	200,000	180,000	37,839	20,000		Cash in Lieu of Parkland Reserve Fund
Off Road Active Transportation	622,000	311,000	121,535	311,000		Capital Funding Envelope
Oak Park/403 Interchange	6,792,720	6,069,600	6,069,600	75,600	647,520	Capital Funding Envelope & Sale of Property
Sanitary Manhole Diversion	209,000	103,500	103,500	105,500		Wastewater & Related Reserve Fund
On Road Active Transportation	471,237	177,500	85,312	293,737		Federal Gas Tax Reserve Fund & OMCC Reserve Fund
Transportation Master Plan	374,613	350,000	20,480	17,521	7,092	OMCC Reserve Fund & Provincial Grant
Empey Sanitary Pumping Station	3,550,000	1,775,000	1,006,047	1,775,000		Wastewater & Related Reserve Fund
Sanitary Collection System Intensification	323,530	161,765	160,104	161,765		Wastewater & Related Reserve Fund
Total 2017 and Prior Projects	71,316,368	45,239,882	24,292,258	17,920,890	8,155,596	
2018 PROJECTS						
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 Projects	2,511,000	809,000	808,588	0	1,702,000	
2019 PROJECTS						
New Park Development	2,110,000	1,899,000	73,742	211,000		Cash in Lieu of Parkland Reserve Fund
Police Headquarters Relocation	10,408,429	1,591,801	1,538,809		8,816,628	Debenture
On Road Active Transportation	355,000	177,500	68,559	177,500		Federal Gas Tax Reserve Fund
Water Distribution System Intensification	270,000	135,000	135,000	135,000		Water & Related Reserve Fund
Total 2019 Projects	13,143,429	3,803,301	1,816,110	523,500	8,816,628	
2020 PROJECTS						
Fleet Expansion-Environmental Services	38,405	34,565	0	3,840		Fleet Vehicle & Equip Reserve
Development Charge Background Study	125,000	125,000	25,018			
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	36,811	20,000		Cash in Lieu of Parkland Reserve Fund
New Zoning By-Law	400,000	180,000	153,259	220,000		Capital Funding Envelope
On Road Active Transportation	355,000	177,500	177,294	177,500		Federal Gas Tax Reserve Fund
Northwest Brantford Watermain 1	578,000	578,000	578,000			
Total 2020 Projects	2,046,405	1,339,892	1,027,970	706,513	0	
2021 PROJECTS						
Fire/Police Joint Radio System	300,000	55,556	55,550	244,434		Communications-Fire Reserve
Rescue/Hazmat Vehicle	525,000	525,000	525,000			
Fire Next Generation 911	350,000	64,827	64,827	285,173		Fire Vehicle/Equipment Reserve
Police/Fire Joint Radio System	300,000	55,566	55,566	244,434		Communications-Police Reserve
Police Next Generation 911	600,000	111,132	105,620	488,868		Capital Funding Envelope
Transportation Tomorrow Survey	35,000	35,000	27,169			
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	250,000			
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	3,901,880			
Stormwater Flow Monitoring Program	200,000	200,000	88,201			
Total 2021 Projects	12,399,000	6,259,081	6,035,813	1,397,909	4,742,000	

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

Appendix A

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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**

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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. 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**

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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.