

# City of Belleville

Report No: DDF-2022-05

Meeting Date: July 11, 2022



**To:** Mayor and Members of Council

**Department:** Finance

**Staff Contact:** Brandon Ferguson, Manager, Finance/Deputy Treasurer

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**Subject: Development Charge Reserve Fund Treasurer's Statement for the year ended December 31, 2021**

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## Recommendation:

THAT Report No. DDF-2022-05 Development Charge Reserve Fund - Treasurer's Statement for the year ended December 31, 2021, be received for information

## Strategic Plan Alignment:

Industrial and Commercial Development: Ensure suitable serviced employment lands are available to meet the needs of all potential industrial and commercial investments

Residential Development: Plan for residential growth to meet our needs for 20 years and designate sufficient land in our planning documents to accommodate residential growth for 10 years

## Background:

### Development Charge Overview

Development Charges are collected by municipalities to recover a portion of the growth-related costs associated with the infrastructure required to service new development. These charges are established by by-law based on the completion of a Background study process. The Background Study is prepared pursuant to the requirements of the Development Charges Act and is the basis for the Development Charge rates that are adopted.

In accordance with the legislation, the D.C. background study and proposed D.C. by-law are made available for public review and input prior to approval.

### Background Studies

<i>Bylaw</i>	<i>Description</i>	<i>Passed</i>
2020-16	Approval of Stanley Park - Area Specific Development Charge Background Study and Rates	January 27, 2020
2021-18	Approval of City Wide Development Charge Background Study and Rates (previously bylaw 2016-16)	January 25, 2021

The City of Belleville Background studies determine the proposed development charge rates by establishing the anticipated development (residential and non-residential) which will occur and the need for service. The rates are obtained by dividing the net recoverable costs of development across the anticipated types of development.

### **Financial/Analysis:**

#### Development Charge Reserve Fund

Development charge reserve funds are established by category to administer the collection and distribution of development charge funds. Each project under the current development charge bylaw is maintained and funds utilized as approved through the budgetary process.

#### Annual Reporting

The Development Charges Act requires the municipality to prepare a report that identifies the annual development charge continuity for each service category for which charges are collected. In addition, the details for each capital project funded in whole or in part by development charges must be provided along with the source of any other project revenue. The attached Annual Treasurer's Statement of Reserve Funds for Development Charges and Attachment 1 - Amount Transferred to Capital Funds - Transactions and Amount Transferred to Operating Funds – Transactions satisfy the reporting requirements as prescribed.

Pursuant to the Development Charges Act, Section 43 (1), the municipal treasurer is required to provide Council with a financial statement relating to the development charge bylaws and reserve funds established under section 33.

Description	2021-18 By-law	Stanley Park By-law	Total
Opening Balance, January 1, 2021	\$ 15,252,504	\$ 41,904	\$ 15,294,408
<b>Plus:</b>			
Development Charge Collections	\$ 7,333,508	\$ 36,444	\$ 7,369,952
Accrued Interest	37,957	129	38,086
<b>Sub-Total</b>	<b>7,371,465</b>	<b>36,573</b>	<b>7,408,038</b>
<b>Less:</b>			
Amount Transferred to Capital Funds	\$ (3,462,121)	\$ -	\$ (3,462,121)
Amount Transferred to Operating Funds	(1,373,214)	(78,258)	(1,451,472)
Amount Refunded	-	-	-
<b>Sub-Total</b>	<b>(4,835,335)</b>	<b>(78,258)</b>	<b>(4,913,593)</b>
<b>Closing Balance, December 31, 2021</b>	<b>\$ 17,788,634</b>	<b>\$ 219</b>	<b>\$ 17,788,853</b>

Bill 73 stipulates that a copy of this statement be provided to the Minister of Municipal Affairs and Housing (MMAH) on request and the City ensure that the Treasurer's Annual Statement is available to the public and staff. To satisfy these requirements a copy of this report and the attachments will be posted on the City's website.

### Conclusion:

It is recommended that the Development Charge Reserve Fund - Treasurer's Statement for the year ended December 31, 2021 be received for information.

### Attachments:

[2021 Treasurers Statement](#)

#### Approved by:

Christine Stewart, Deputy City Clerk  
Rod Bovay, Chief Administrative Officer

#### Status:

Approved - 04 Jul 2022  
Approved - 04 Jul 2022

**City of Belleville**  
**Annual Treasurer's Statement of Reserve Funds For Development Charges**  
**for the year ended December 31, 2021**

Description	Services to which the Development Charge Relates											
	Transportation	Water	Wastewater	Storm Water	Protection	Transit	Administration	Ambulance	Social Housing	Parks and Recreation	Library	
Opening Balance, January 1, 2021	7,322,571	3,066,385	1,021,007	-	1,458,668	12,304	210,022	-	-	2,025,680	177,771	<b>15,294,408</b>
Plus:	-	-	-	-	-	-	-	-	-	-	-	-
Development Charge Collections	3,168,671	611,316	2,183,908	-	248,248	-	181,663	30,358	5,599	940,189	-	<b>7,369,952</b>
Accrued Interest	19,128	7,067	4,416	-	1,972	-	585	33	6	4,497	382	<b>38,086</b>
Repayment of Monies Borrowed from Fund and Associated Interest	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	\$ 10,510,370	\$ 3,684,768	\$ 3,209,331	\$ -	\$ 1,708,888	\$ 12,304	\$ 392,270	\$ 30,391	\$ 5,605	\$ 2,970,366	\$ 178,153	\$ <b>22,702,446</b>
Less:												
Amount Transferred to Capital Funds	(2,241,510)	(22,500)	(30,000)	-	(1,125,807)	(12,304)	-	-	-	-	(30,000)	<b>(3,462,121)</b>
Amount Transferred to Operating Funds	(89,224)	(201,690)	(152,057)	-	(203,009)	-	(105,464)	-	-	(700,028)	-	<b>(1,451,472)</b>
Amounts Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Amounts Loaned to Other D.C. Service Category for Interim Financing	-	-	-	-	-	-	-	-	-	-	-	-
Credits	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	(2,330,734)	(224,190)	(182,057)	-	(1,328,816)	(12,304)	(105,464)	-	-	(700,028)	(30,000)	<b>(4,913,593)</b>
Closing Balance, December 31, 2021	\$ 8,179,636	\$ 3,460,578	\$ 3,027,274	\$ -	\$ 380,072	\$ -	\$ 286,806	\$ 30,391	\$ 5,605	\$ 2,270,338	\$ 148,153	\$ <b>17,788,853</b>

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 Belleville**  
**Annual Treasurer's Statement of Reserve Funds For Development Charges - Bylaw 2021-18**  
**for the year ended December 31, 2021**

Description	Services to which the Development Charge Relates											
	Transportation	Water	Wastewater	Storm Water	Protection	Transit	Administration	Ambulance	Social Housing	Parks and Recreation	Library	
Opening Balance, January 1, 2021	\$ 7,280,667	\$ 3,066,385	\$ 1,021,007	\$ -	\$ 1,458,668	\$ 12,304	\$ 210,022	\$ -	\$ -	\$ 2,025,680	\$ 177,771	\$ 15,252,504
<b>Plus:</b>												
Development Charge Collections	\$ 3,132,227	\$ 611,316	\$ 2,183,908	\$ -	\$ 248,248	\$ -	\$ 181,663	\$ 30,358	\$ 5,599	\$ 940,189	\$ -	\$ 7,333,508
Accrued Interest	\$ 18,999	\$ 7,067	\$ 4,416		\$ 1,972		\$ 585	\$ 33	\$ 6	\$ 4,497	\$ 382	\$ 37,957
Repayment of Monies Borrowed from Fund and Associated Interest												\$ -
Sub-Total	\$ 10,431,893	\$ 3,684,768	\$ 3,209,331	\$ -	\$ 1,708,888	\$ 12,304	\$ 392,270	\$ 30,391	\$ 5,605	\$ 2,970,366	\$ 178,153	\$ 22,623,969
<b>Less:</b>												
Amount Transferred to Capital Funds	\$ (2,241,510)	\$ (22,500)	\$ (30,000)		\$ (1,125,807)	\$ (12,304)				\$ -	\$ (30,000)	\$ (3,462,121)
Amount Transferred to Operating Funds	\$ (10,966)	\$ (201,690)	\$ (152,057)		\$ (203,009)		\$ (105,464)			\$ (700,028)	\$ -	\$ (1,373,214)
Amounts Refunded												\$ -
Amounts Loaned to Other D.C. Service Category for Interim Financing												\$ -
Credits												\$ -
Sub-Total	\$ (2,252,476)	\$ (224,190)	\$ (182,057)	\$ -	\$ (1,328,816)	\$ (12,304)	\$ (105,464)	\$ -	\$ -	\$ (700,028)	\$ (30,000)	\$ (4,835,335)
Closing Balance, December 31, 2020	\$ 8,179,417	\$ 3,460,578	\$ 3,027,274	\$ -	\$ 380,072	\$ -	\$ 286,806	\$ 30,391	\$ 5,605	\$ 2,270,338	\$ 148,153	\$ 17,788,634

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.

Schedule 1 -Bylaw 2021-18

City of Belleville

Amount Transferred to Capital Funds - Transactions

Capital Fund Transactions	Gross Capital Cost	DC Recoverable Cost Share		Other Reserve/Reserve Fund Draws	Tax Supported Operating Fund Contributions	Non-D.C. Recoverable Cost Share			Grants, Subsidies Other Contributions
		D.C. Reserve Fund Draw (current year)	D.C. Reserve Fund Draw (prior years)			Rate Supported Operating Fund Contributions	Gas Tax	Debt Financing	
<u>Transportation</u>									
Avondale Road, Harder Drive to Dundas West	2,999,720	560,421					2,439,299		
Tracey-Sidney Intersection Improvements									
Bell/Sidney Intersection Improvements	6,188,039	1,146,597	9,481	923,974			4,107,987		
Sidney Street Widening, Tracey Street to Bell Boulevard									
Farnham Road, Maitland to Scott Drive	140,861	26,316			114,545				
Bell Boulevard Widening (Sidney Street to Wallbridge Loyalist)	7,798,258		1,250,000	258,144	305,000				5,985,114
Maitland Drive Paved Shoulder - Sidney Street to Hwy 62	496,115	(97,576)	300,000	73,691			220,000		
Sidney Street / College Street West Intersection Improvements	551,785	103,087		118,698	330,000				
Bridge Street West / Sidney Street Intersection	586,881	109,644		353,037	124,200				
Bike Lanes - Bridge Street West to Loyalist College	1,660,197	393,021		987,195					279,981
Sub-Total - Transportation	20,421,856	2,241,510	1,559,481	2,714,739	873,745	-	6,767,286	-	6,265,095
<u>Water</u>									
Farnham Road, Maitland to Scott Drive	30,000	22,500				7,500			
Sub-Total - Water	30,000	22,500	-	-	-	7,500	-	-	-
<u>Wastewater</u>									
Farnham Road, Maitland to Scott Drive	40,000	30,000				10,000			
Sub-Total - Wastewater	40,000	30,000	-	-	-	10,000	-	-	-
<u>Storm Water</u>									
Sub-Total - Storm Water	-	-	-	-	-	-	-	-	-
<u>Protection</u>									
Police Station	1,125,807	1,125,807							
Sub-Total - Protection	1,125,807	1,125,807	-	-	-	-	-	-	-
<u>Transit</u>									
Bus Purchases	3,208,596	12,304		870,292					2,326,000
Sub-Total - Transit	3,208,596	12,304		870,292	-	-	-	-	2,326,000
<u>Parks and Recreation</u>									
Wide Area Mower									
Sub-Total - Parks and Recreation	-	-	-	-	-	-	-	-	-
<u>Library</u>									
Additional Library Materials	30,000	30,000							
Sub-Total - Library	30,000	30,000							
<b>Total</b>	<b>\$ 24,856,259</b>	<b>\$ 3,462,121</b>	<b>\$ 1,559,481</b>	<b>\$ 3,585,031</b>	<b>\$ 873,745</b>	<b>\$ 17,500</b>	<b>\$ 6,767,286</b>	<b>\$ -</b>	<b>\$ 8,591,095</b>

**Amount Transferred to Capital (or Other) Funds - Operating Fund Transactions**

Operating Fund Transactions	D.C. Reserve Fund Draw for Studies	Annual Debt Repayment Amount	D.C. Reserve Fund Draw		Non-D.C. Recoverable Cost Share			Total Transferred to Operating	
			Principal	Interest	Principal	Interest	Source		Source
<b>Transportation</b>									
Infrastructure Phasing Strategy (Roads share)	10,966							15,779	10,966
Sub-Total - Transportation	10,966	-	-	-	-	-	-	15,779	10,966
<b>Water</b>									
NE Feedermain		465,392	99,934	62,953	185,592	116,913			162,887
Infrastructure Phasing Strategy (W share)	38,803								38,803
Sub-Total - Water	38,803	465,392	99,934	62,953	185,592	116,913	-	-	201,690
<b>Wastewater</b>									
Dundas St W Extension		208,322	70,984	42,270	59,581	35,487			113,254
Infrastructure Phasing Strategy (W share)	38,803								38,803
Sub-Total - Wastewater	38,803	208,322	70,984	42,270	59,581	35,487	-	-	152,057
<b>Storm Water</b>									
Sub-Total - Storm Water	-	-	-	-	-	-	-	-	-
<b>Protection</b>									
Fire Hall #1 -Bettes		359,177	106,707	63,543	118,406	70,521			170,250
Fire Hall #5 - Plainfield		32,759	21,208	11,551					32,759
Sub-Total - Protection	-	391,936	127,915	75,094	118,406	70,521	-	-	203,009
<b>Transit</b>									
Sub-Total - Transit	-	-	-	-	-	-	-	-	-
<b>Administration</b>									
Development Charges Study	56,851								56,851
Bell Boulevard Corridor Study	19,945								19,945
Loyalist Secondary Plan Update	28,668								28,668
Sub-Total - Administration	105,464	-	-	-	-	-	-	-	105,464
<b>Parks and Recreation</b>									
Debt repayment - Multiplex		1,251,158	395,290	256,188	363,861	235,819			651,478
Parks and Recreation Master Plan (2016)	48,550								48,550
Sub-Total - Parks and Recreation	48,550	1,251,158	395,290	256,188	363,861	235,819	-	-	700,028
<b>Library</b>									
Additional Library Materials									-
Sub-Total - Library	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 242,586</b>	<b>\$ 2,316,808</b>	<b>\$ 694,123</b>	<b>\$ 436,505</b>	<b>\$ 727,440</b>	<b>\$ 458,740</b>	<b>\$ -</b>	<b>\$ 15,779</b>	<b>\$ 1,373,214</b>

City of Belleville  
 Annual Treasurer's Statement of Reserve Funds for By-Law Stanley Park  
 for the year ended December 31, 2021

Description	Services to which the Development Charge Relates											Total
	Transportation	Water	Wastewater	Storm Water	Protection <sup>4</sup>	Transit	Administration	Ambulance	Social Housing	Parks and Recreation <sup>5</sup>	Library	
Opening Balance, January 1, 2020	\$ 41,904											\$ 41,904
Plus:												\$ -
Development Charge Collections	\$ 36,444											\$ 36,444
Accrued Interest	\$ 129											\$ 129
Repayment of Monies Borrowed from Fund and Associated Interest <sup>1</sup>												\$ -
Sub-Total	\$ 78,477	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,477
Less:												\$ -
Amount Transferred to Capital Funds <sup>2</sup>												\$ -
Amount Transferred to Operating Funds <sup>2</sup>	\$ (78,258)											\$ (78,258)
Amounts Refunded												\$ -
Amounts Loaned to Other D.C. Service Category for Interim Financing												\$ -
Credits <sup>3</sup>												\$ -
Sub-Total	\$ (78,258)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (78,258)
Closing Balance, December 31, 2020	\$ 219	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 219

<sup>1</sup> Source of funds used to repay the D.C. reserve fund

<sup>2</sup> See Schedule 1 for details

<sup>3</sup> See Schedule 2 for details

<sup>4</sup> Service category includes: Police Services and Fire Services

<sup>5</sup> Service category includes: Indoor Recreation Services and Parkland Development Services

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.

**Schedule 1 - Stanley Park  
City of Belleville  
Amount Transferred to Capital Funds - Transactions**

Capital Fund Transactions	Gross Capital Cost	DC Recoverable Cost Share						Non-D.C. Recoverable Cost Share					
		D.C. By-Law Period			Post D.C. By-Law Period			Other Reserve/Reserve Fund Draws	Tax Supported Operating Fund Contributions	Rate Supported Operating Fund Contributions	Debt Financing	Grants, Subsidies Other Contributions	
		D.C. Reserve Fund Draw	D.C. Reserve Fund Draw (prior years)	D.C. Debt Financing	Grants, Subsidies Other Contributions	Post-Period Benefit/Capacity Interim Financing	Grants, Subsidies Other Contributions						
<u>Transportation</u>													
Sub-Total - Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Water</u>													
Sub-Total - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Wastewater</u>													
Sub-Total - Wastewater	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Storm Water</u>													
Sub-Total - Storm Water	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Protection</u>													
Sub-Total - Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Transit</u>													
Sub-Total - Transit	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Parks and Recreation</u>													
Sub-Total - Parks and Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Library</u>													
Amount Transferred to Operating Fund - Transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total for Bylaw</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule 1 - Stanley Park

City of Belleville

Amount Transferred to Capital (or Other) Funds - Operating Fund Transactions

Operating Fund Transactions	D.C. Reserve Fund Draw for Studies	Annual Debt Repayment Amount	D.C. Reserve Fund Draw		Post D.C. By-Law Period			Non-D.C. Recoverable Cost Share			Total Transferred to Operating
			Principal	Interest	Principal	Interest	Source	Principal	Interest	Source	
<u>Transportation</u>											-
Haig/Station Extension		179,903	44,435	33,823	57,714	43,931					78,258
											-
Sub-Total - Transportation	-	179,903	44,435	33,823	57,714	43,931	-	-	-	-	78,258
<u>Water</u>											-
											-
Sub-Total - Water	-	-	-	-	-	-	-	-	-	-	-
<u>Wastewater</u>											-
											-
Sub-Total - Wastewater	-	-	-	-	-	-	-	-	-	-	-
<u>Storm Water</u>											-
											-
Sub-Total - Storm Water	-	-	-	-	-	-	-	-	-	-	-
<u>Protection</u>											-
											-
Sub-Total - Protection	-	-	-	-	-	-	-	-	-	-	-
<u>Transit</u>											-
											-
Sub-Total - Transit	-	-	-	-	-	-	-	-	-	-	-
<u>Administration</u>											-
DC Bylaw											-
											-
Sub-Total - Administration	-	-	-	-	-	-	-	-	-	-	-
<u>Parks and Recreation</u>											-
											-
Sub-Total - Parks and Recreation	-	-	-	-	-	-	-	-	-	-	-
<u>Library</u>											-
											-
Sub-Total - Wastewater	-	-	-	-	-	-	-	-	-	-	-
<b>Total for Bylaw</b>	\$ -	\$ 179,903	\$ 44,435	\$ 33,823	\$ 57,714	\$ 43,931	\$ -	\$ -	\$ -	\$ -	\$ 78,258