

City of Belleville

Report No: DF-2023-16

Meeting Date: August 28, 2023



To: Mayor and Members of Council

Department: Finance

Staff Contact: Brandon Ferguson, Director of Finance, Treasurer

Subject: Development Charge Reserve Fund Treasurer's Statement for the year ended December 31, 2022

Recommendation:

THAT Report No. DF-2023-16 Development Charge Reserve Fund - Treasurer's Statement for the year ended December 31, 2022, 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 in accordance with the *Development Charges Act, 1997* (the Act) 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 Act and is the basis for the Development Charge rates that are adopted.

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

Recent 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
2021-201	Approval of City-wide Development Charge Background Study and Rates (previously bylaw 2021-18)	December 13, 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

Pursuant to Section 43(1) of the Act, 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. The financial statement discloses 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.

The City's Development Charge Reserve Fund continuity is also summarized below:

Description	City-wide By-law	Stanley Park By-law	Total
Opening Balance, January 1, 2022	\$ 17,788,634	\$ 219	\$ 17,788,853
Plus:			
Development Charge Collections	20,890,364	-	20,890,364

Accrued Interest	132,544	1	132,545
Sub-Total	21,022,908	1	21,022,909
Less:			
Amount Transferred to Capital Funds	(58,804)	-	(58,804)
Amount Transferred to Operating Funds	(1,203,548)	-	(1,203,548)
Amount Refunded	-	-	-
Sub-Total	(1,262,352)	-	(1,262,352)
Closing Balance, December 31, 2022	\$ 37,549,190	\$ 220	\$ 37,549,410

As stated in the Act, a copy of this statement shall 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, 2022 be received for information.

Attachments:

[2022 Development Charges - Annual Treasurer's Statement](#)

Approved by:

Matt MacDonald, Director Corporate Services
Rod Bovay, Chief Administrative Officer

Status:

Approved - 21 Aug 2023
Approved - 21 Aug 2023

City of Belleville
Annual Treasurer's Statement of Reserve Funds For Development Charges - Bylaw 2021-201
for the year ended December 31, 2022

Description	Services to which the Development Charge Relates									
	Roads & Related	Water	Wastewater	Fire & Police	Growth-related Studies	Ambulance	Social Housing	Parks and Recreation	Library	
Opening Balance, January 1, 2022	\$ 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
Plus:										
Development Charge Collections	7,395,541	2,355,625	7,986,989	650,267	598,523	90,415	5,193	1,807,811	-	20,890,364
Accrued Interest	60,295	23,854	23,485	3,132	1,656	285	51	18,816	970	132,544
Repayment of Monies Borrowed from Fund and Associated Interest	-	-	-	-	-	-	-	-	-	-
Sub-Total	7,455,836	2,379,479	8,010,474	653,399	600,179	90,700	5,244	1,826,627	970	21,022,908
Less:										
Amount Transferred from (to) Capital Funds	318,116	-	-	-	-	-	-	(336,920)	(40,000)	(58,804)
Amount Transferred to Operating Funds	-	(116,347)	(113,264)	(192,234)	(320,653)	-	-	(461,050)	-	(1,203,548)
Amounts Refunded	-	-	-	-	-	-	-	-	-	-
Amounts Loaned to Other D.C. Service Category for Interim Financing	-	-	-	-	-	-	-	-	-	-
Credits	-	-	-	-	-	-	-	-	-	-
Sub-Total	318,116	(116,347)	(113,264)	(192,234)	(320,653)	-	-	(797,970)	(40,000)	(1,262,352)
Closing Balance, December 31, 2022	\$ 15,953,369	\$ 15,953,369	\$ 15,953,369	\$ 15,953,369	\$ 15,953,369	\$ 15,953,369	\$ 15,953,369	\$ 15,953,369	\$ 15,953,369	\$ 37,549,190

General Statements:

(1) The City 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.

(2) Pursuant to Section 12(2) of Ontario Regulation 82/98 (the Regulation), the City does not have any outstanding Development Charge credits or credit activity to disclose.

(3) Pursuant to Section 12(3) of the Regulation, spending did not occur in the period within the following service areas:

Roads & Related: Minor adjustments to timing of projects and adjustments to existing DC funded projects in accordance with D.C. Background Study.
Ambulance: There are no projects scheduled within reporting period.
Social Housing: There are no projects scheduled within reporting period.

Schedule 1 - Bylaw 2021-201
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. Reserve Fund Draw (current year)	D.C. Reserve Fund Draw (prior years)	Other Reserve Fund Draws	Tax Supported Operating Fund Contributions	Rate Supported Operating Fund Contributions	Gas Tax	Debt Financing	Grants, Subsidies Other Contributions
<u>Roads & Related</u>									
Avondale Road, Harder Drive to Dundas West	2,822,894	(125,050)	560,421	(51,776)			2,439,299		
Tracey-Sidney Intersection Improvements									
Bell/Sidney Intersection Improvements	6,419,067	(166,074)	1,156,078	1,170,152			4,107,987	150,924	
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)	8,368,266	-	1,250,000	828,152	305,000				5,985,114
Maitland Drive Paved Shoulder - Sidney Street to Hwy 62	496,115	(26,992)	202,424	100,683			220,000		
Sidney Street / College Street West Intersection Improvements	593,429		103,087	160,342	330,000				
Bridge Street West / Sidney Street Intersection	639,781		109,644	405,937	124,200				
Bike Lanes - Bridge Street West to Loyalist College	1,694,903		393,021	1,021,901					279,981
Sub-Total - Roads & Related	21,175,316	(318,116)	3,800,991	3,635,391	873,745	-	6,767,286	150,924	6,265,095
<u>Water</u>									
Farnham Road, Maitland to Scott Drive	40,000		22,500			17,500			
Sub-Total - Water	40,000	-	22,500	-	-	17,500	-	-	-
<u>Wastewater</u>									
Farnham Road, Maitland to Scott Drive	30,000		30,000			-			
Avonlough Road Sanitary Sewer Extension, Dundas to north of CN Tracks	954,960			954,960					
Avonlough Sewage Pump Station	69,408	-		69,408					
Sub-Total - Wastewater	1,054,368	-	30,000	1,024,368	-	-	-	-	-
<u>Fire & Police</u>									
Sub-Total - Fire & Police	-	-	-	-	-	-	-	-	-
<u>Parks and Recreation</u>									
Outdoor Recreational Facility Design	321	-		321					
Off Road Cycling/Multi Purpose Trails - Shirley Langer Trail Extension	1,074,951	215,000		203,000	656,951				
Jackson Woods Playground	121,920	121,920							
Sub-Total - Parks and Recreation	1,197,192	336,920		203,321	656,951	-	-	-	-
<u>Library</u>									
Additional Library Materials	40,000	40,000							
Sub-Total - Library	40,000	40,000		-	-	-	-	-	-
Total	\$ 23,506,876	\$ 58,804	\$ 3,853,491	\$ 4,863,080	\$ 1,530,696	\$ 17,500	\$ 6,767,286	\$ 150,924	\$ 6,265,095

Schedule 1 - Bylaw 2021-201

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		Non-D.C. Recoverable Cost Share				Total Transferred to Operating
			Principal	Interest	Principal	Interest	Source	Source	
<u>Roads & Related</u>									-
Sub-Total - Roads & Related	-	-	-	-	-	-	-	-	-
<u>Water</u>									
NE Feedermain		465,390	73,785	42,562	221,356	127,687			116,347
Sub-Total - Water	-	465,390	73,785	42,562	221,356	127,687	-	-	116,347
<u>Wastewater</u>									
Dundas St W Extension		208,323	73,777	39,487	61,919	33,140			113,264
Sub-Total - Wastewater	-	208,323	73,777	39,487	61,919	33,140	-	-	113,264
<u>Fire & Police</u>									
Fire Hall #1 -Bettes		359,177	103,877	55,597	130,081	69,622			159,474
Fire Hall #5 - Plainfield		32,760	21,802	10,958					32,760
Sub-Total - Fire & Police	-	391,937	125,679	66,555	130,081	69,622	-	-	192,234
<u>Growth-related Studies</u>									
Bell Boulevard Corridor Study	148,700							15,737	148,700
Loyalist Secondary Plan Update	111,700							17,303	111,700
Transit Master plan	60,253							24,125	60,253
Sub-Total - Growth-related Studies	320,653	-	-	-	-	-	-	57,165	320,653
<u>Parks and Recreation</u>									
Debt repayment - Multiplex		1,251,158	301,181	159,869	516,243	273,865			461,050
Sub-Total - Parks and Recreation	-	1,251,158	301,181	159,869	516,243	273,865	-	-	461,050
<u>Library</u>									
Sub-Total - Library	-	-	-	-	-	-	-	-	-
Total	\$ 320,653	\$ 2,316,808	\$ 574,422	\$ 308,473	\$ 929,599	\$ 504,314	\$ -	\$ 57,165	\$ 1,203,548

City of Belleville
Annual Treasurer's Statement of Reserve Funds for Stanley Park - Bylaw 2020-16
for the year ended December 31, 2022

Description	Roads & Related	Water	Wastewater	Fire & Police	Growth-related Studies	Ambulance	Social Housing	Parks and Recreation	Library	Total
Opening Balance, January 1, 2022	\$ 219									\$ 219
Plus:										
Development Charge Collections	-	-	-	-	-	-	-	-	-	-
Accrued Interest	1	-	-	-	-	-	-	-	-	1
Repayment of Monies Borrowed from Fund and Associated Interest	-	-	-	-	-	-	-	-	-	-
Sub-Total	220	-	-	-	-	-	-	-	-	220
Less:										
Amount Transferred to Capital Funds	-	-	-	-	-	-	-	-	-	-
Amount Transferred to Operating Funds	-	-	-	-	-	-	-	-	-	-
Amounts Refunded	-	-	-	-	-	-	-	-	-	-
Amounts Loaned to Other D.C. Service Category for Interim Financing	-	-	-	-	-	-	-	-	-	-
Credits	-	-	-	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-	-	-	-
Closing Balance, December 31, 2022	\$ 220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 220

General Statements:

(1) The City 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.

(2) Pursuant to Section 12(2) of Ontario Regulation 82/98 (the Regulation), the City does not have any outstanding Development Charge credits or credit activity to disclose.

(3) Pursuant to Section 12(3) of the Regulation, spending did not occur in the period as there are no projects scheduled within the reporting period.

**Schedule 1 - Stanley Park Bylaw 2020-16
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>Roads & Related</u>												
Sub-Total - Roads & Related	-	-	-	-	-	-	-	-	-	-	-	-
Total for Bylaw	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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>Roads & Related</u>											-
Sub-Total - Roads & Related	-	-	-	-	-	-	-	-	-	-	-
Total for Bylaw	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -