

City of Belleville

Report No: DF-2025-11

Meeting Date: August 11, 2025



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, 2024

Recommendation:

THAT Report No. DF-2025-11 Development Charge Reserve Fund - Treasurer's Statement for the year ended December 31, 2024, 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
		December 13, 2021
2021-201 2025-123	Approval of City-wide Development Charge Background Study and Rates (previously bylaw 2021-18)	July 14, 2025 (Amended - Industrial Exemption)

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. During 2025, an interim update was completed to evaluate the industrial exemption provisions in the bylaw. At the July 14, 2025 meeting the Development charge bylaw was amended and the industrial exemption removed.

Development Charge Legislation Updates

Over the course of the last few years a number of changes have been made to the legislation surrounding Development Charges. Many of these changes are reflected through Bill 108, 109, 23, 185 and 17. Staff have outlined relevant changes and impacts in Staff report **SGS-2024-10** and **PP-2025-07**. Some items of particular relevance and impact the City's Development Charge collection and utilization include;

- **Accessory Dwelling Units** - Additional permissions to permit an accessory dwelling unit (ADU) in a house or in an accessory building or structure ancillary to a house is exempt from development charges.
- **Development Charge payment in Installments** - rental housing charges deferred in 6 equal installments. .
- **Not-for-profit housing, Affordable and Attainable Units** - Units under these types of development are exempt from development charges.
- **Rental Housing Discount** - Rental housing developments are reduced by a percentage based on the number of bedrooms.
- **Long-Term Care** - Units under these types of development are exempt from development charges.
- **Expanded Development Charge Deferrals** - pending - would allow residential developments (other than rental housing) to be able to defer payment until occupancy with no interest to be charged.
- **Removal of interest for Legislated instalments** - pending - would remove ability to charge interest on legislated development charge deferral arrangements.

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 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, 2024	\$ 64,270,338	\$ 230	\$ 64,270,568
Plus:			
Development Charge Collections	10,651,364	-	10,651,364
Accrued Interest	2,581,050	9	2,581,059
Sub-Total	13,232,414	9	13,232,423
Less:			
Amount Transferred to Capital Funds	(2,409,928)	-	(2,409,928)
Amount Transferred to Operating Funds	(964,240)	-	(964,240)
Amount Refunded	-	-	-
Sub-Total	(3,374,168)	-	(3,374,168)
Closing Balance, December 31, 2024	\$ 74,128,584	\$ 239	\$ 74,128,823

Development charges collected during 2024 decreased significantly, predominately as a result of a reduction in fee waivers provided in the period. A breakdown of source of the charges collected is outlined below;

Development Charges Collected	2023	2024
Collected from Users	6,232,418	4,709,770
Waiver / Phase-in (City Cost)	21,229,169	5,941,594
Total	27,461,587	10,651,364

Waiver / phase-in costs occur when the City chooses to provide a discretionary exemption or a discounted cost in the development charge fees, as well as when non-discretionary exemptions are implemented and approved through legislation.

Utilization in 2024 increased by approximately \$415,000 from 2023, and totaled \$3,374,168. The increase is largely attributable to increased transfer to capital to fund expenditures associated with the Farnham Road capital project.

Reporting

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, 2024 be received for information.

Attachments:

[2024 Development Charges - Annual Treasurer's Statement](#)

Reviewed by:

Katy Macpherson, Deputy City Clerk
Matt MacDonald, Chief Administrative Officer

Status:

Approved - 31 Jul 2025
Approved - 31 Jul 2025

City of Belleville
Annual Treasurer's Statement of Reserve Funds For Development Charges - Bylaw 2021-201
for the year ended December 31, 2024

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, 2024	\$ 26,191,565	\$ 9,257,476	\$ 20,785,257	\$ 1,497,636	\$ 1,099,896	\$ 250,096	\$ 13,019	\$ 5,091,543	\$ 83,850	\$ 64,270,338
Plus:										
Development Charge Collections	4,360,645	572,325	2,909,045	324,662	350,318	52,735	2,418	2,079,216	-	10,651,364
Accrued Interest	1,059,695	354,285	828,722	58,410	46,119	10,326	531	220,390	2,572	2,581,050
Repayment of Monies Borrowed from Fund and Associated Interest										
Sub-Total	\$ 31,611,905	\$ 10,184,086	\$ 24,523,024	\$ 1,880,708	\$ 1,496,333	\$ 313,157	\$ 15,968	\$ 7,391,149	\$ 86,422	\$ 77,502,752
Less:										
Amount Transferred to Capital Funds	(564,019)	(679,877)	(826,449)	-	-	-	-	(309,583)	(30,000)	(2,409,928)
Amount Transferred to Operating Funds	-	(116,348)	(113,265)	(192,233)	(81,341)	-	-	(461,053)	-	(964,240)
Amounts Refunded	-	-	-	-	-	-	-	-	-	-
Amounts Loaned to Other D.C. Service Category for Interim Financing	-	-	-	-	-	-	-	-	-	-
Credits	-	-	-	-	-	-	-	-	-	-
Sub-Total	(564,019)	(796,225)	(939,714)	(192,233)	(81,341)	-	-	(770,636)	(30,000)	(3,374,168)
Closing Balance, December 31, 2024	\$ 31,047,886	\$ 9,387,861	\$ 23,583,310	\$ 1,688,475	\$ 1,414,992	\$ 313,157	\$ 15,968	\$ 6,620,513	\$ 56,422	\$ 74,128,584

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:
 Ambulance: There were no projects scheduled within reporting period.
 Social Housing: There were 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
Roads & Related									
Avondale Road, Harder Drive to Dundas West	2,822,894	-	435,371	(51,776)			2,439,299		
Tracey-Sidney Intersection Improvements									
Bell/Sidney Intersection Improvements	6,419,067	-	990,004	1,170,152			4,107,987	150,924	
Sidney Street Widening, Tracey Street to Bell Boulevard									
Farnham Road, Maitland to Scott Drive	2,243,246	392,777	26,316		1,824,153				
Bell Boulevard Widening (Sidney Street to Wallbridge Loyalist)	8,385,931	-	1,250,000	845,817	305,000				5,985,114
Maitland Drive Paved Shoulder - Sidney Street to Hwy 62	496,115	-	175,432	100,683			220,000		
Sidney Street / College Street West Intersection Improvements	713,561	15,105	94,946	273,510	330,000				
Bridge Street West / Sidney Street Intersection	1,578,344	37,408	206,018	1,210,718	124,200				
Bike Lanes - Bridge Street West to Loyalist College	1,694,903	-	406,974	1,007,948					279,981
Additional Plow Truck	224,067	118,729	3,848	101,490					
Additional Sidewalk Plow	199,241	-	108,996	90,245					
Additional Vehicles and Equipment	52,035	-	28,466	23,569					
Sub-Total - Roads & Related	24,829,404	564,019	3,726,371	4,772,356	2,583,353	-	6,767,286	150,924	6,265,095
Water									
Farnham Road, Maitland to Scott Drive	936,502	679,877	22,500	216,625		17,500			
Sub-Total - Water	936,502	679,877	22,500	216,625	-	17,500	-	-	-
Wastewater									
Farnham Road, Maitland to Scott Drive	656,118	462,089	30,000	164,029		-			
Avonlough Road Sanitary Sewer Extension, Dundas to north of CN Tracks	1,109,427	6,375	936,638	166,414					
Avonlough Sewage Pump Station	1,669,541	357,985	553,461	758,095					
Sub-Total - Wastewater	3,435,086	826,449	1,520,099	1,088,538	-	-	-	-	-
Storm Water									
Sub-Total - Storm Water	-	-	-	-	-	-	-	-	-
Fire & Police									
Sub-Total - Fire & Police	-	-	-	-	-	-	-	-	-
Transit									
Sub-Total - Transit	-	-	-	-	-	-	-	-	-
Parks and Recreation									
Off Road Cycling/Multi Purpose Trails		(842)							
Outdoor Recreational Facility Design	1,605	-	777	828					
Off Road Cycling/Multi Purpose Trails - Shirley Langer Trail Extension	1,609,036	10,425	247,903	693,757	656,951				
Jackson Woods Playground	121,920	-	121,920						
Hillcrest Park - Phase B (Playground)	300,000	300,000							
Sub-Total - Parks and Recreation	2,032,561	309,583	370,600	694,585	656,951	-	-	-	-
Library									
Additional Library Materials	30,000	30,000	-						
Sub-Total - Library	30,000	30,000	-	-	-	-	-	-	-
Total	\$ 31,263,553	\$ 2,409,928	\$ 5,639,570	\$ 6,772,104	\$ 3,240,304	\$ 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		465,392	78,839	37,509	236,518	112,526			116,348
Sub-Total - Water	-	465,392	78,839	37,509	236,518	112,526	-	-	116,348
<u>Wastewater</u>									
Dundas St W Extension		208,325	79,689	33,576	66,879	28,181			113,265
Sub-Total - Wastewater	-	208,325	79,689	33,576	66,879	28,181	-	-	113,265
<u>Storm Water</u>									
Sub-Total - Storm Water	-	-	-	-	-	-	-	-	-
<u>Fire & Police</u>									
Fire Hall #1 -Bettes		359,180	112,200	47,273	140,503	59,204			159,473
Fire Hall #5 - Plainfield		32,760	22,412	10,348					32,760
Sub-Total - Fire & Police	-	391,940	134,612	57,621	140,503	59,204	-	-	192,233
<u>Transit</u>									
Sub-Total - Transit	-	-	-	-	-	-	-	-	-
<u>Growth-Related Studies</u>									
Development Charges Study	705								705
Bell Boulevard Corridor Study	60,066							6,674	60,066
Loyalist Secondary Plan Update	20,570							3,349	20,570
Sub-Total - Growth-Related Studies	81,341	-	-	-	-	-	-	10,023	81,341
<u>Parks and Recreation</u>									
Debt repayment - Multiplex		1,251,158	324,361	136,692	555,860	234,247			461,053
Sub-Total - Parks and Recreation	-	1,251,158	324,361	136,692	555,860	234,247	-	-	461,053
<u>Library</u>									
Sub-Total - Library	-	-	-	-	-	-	-	-	-
Total	\$ 81,341	\$ 2,316,815	\$ 617,501	\$ 265,398	\$ 999,760	\$ 434,158	\$ -	\$ 10,023	\$ 964,240

City of Belleville
Annual Treasurer's Statement of Reserve Funds for By-Law Stanley Park
for the year ended December 31, 2024

Description	Services to which the Development Charge Relates								Total	
	Roads & Related	Water	Wastewater	Fire & Police	Growth-Related Studies	Ambulance	Social Housing	Parks and Recreation		Library
Opening Balance, January 1, 2024	\$ 230									\$ 230
Plus:										-
Development Charge Collections	-									-
Accrued Interest	9									9
Repayment of Monies Borrowed from Fund and Associated Interest										-
Sub-Total	\$ 239	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 239
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, 2024	\$ 239	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 239

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					
Roads & Related												
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	
Roads & Related											-
Sub-Total - Roads & Related	-	-	-	-	-	-	-	-	-	-	-
Total for Bylaw	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -