

**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*	
<b>Opening Balance, January 1, 2023</b>	48,058,066	5,413,170	8,023,273	2,539,899	3,495,508	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)	<b>84,236,644</b>
<b>Plus:</b>																
Development Charge Collections	7,659,222	1,372,105	1,953,723	1,678,052	875,469	490,921	313,076	2,775,267	241,808	370,270	232,972	326,133	95,699	850,526	102,943	19,338,186
Accrued Interest	1,846,137	212,400	317,568	112,774	123,230	8,637	89,440	202,775	124,520	166,603	21,278	22,155	(30,845)	38,353	1,499	3,256,526
<b>Sub-Total</b>	<b>9,505,359</b>	<b>1,584,505</b>	<b>2,271,291</b>	<b>1,790,826</b>	<b>998,699</b>	<b>499,558</b>	<b>402,516</b>	<b>2,978,042</b>	<b>366,328</b>	<b>536,873</b>	<b>254,250</b>	<b>348,288</b>	<b>64,855</b>	<b>888,879</b>	<b>104,442</b>	<b>22,594,712</b>
<b>Less:</b>																
Amount Transferred to Capital (or Other) Funds**	913,891	395,965	175,621	372,158	1,006,086	660,866	13,466	1,163,027	-	359,629	487,178	-	34,615	970,413	-	6,552,914
Amounts Paid to Service Growth Debt						237,101										237,101
Credits																-
<b>Sub-Total</b>	<b>913,891</b>	<b>395,965</b>	<b>175,621</b>	<b>372,158</b>	<b>1,006,086</b>	<b>897,967</b>	<b>13,466</b>	<b>1,163,027</b>	<b>-</b>	<b>359,629</b>	<b>487,178</b>	<b>-</b>	<b>34,615</b>	<b>970,413</b>	<b>-</b>	<b>6,790,015</b>
<b>Closing Balance, December 31, 2023</b>	<b>56,649,534</b>	<b>6,601,710</b>	<b>10,118,943</b>	<b>3,958,568</b>	<b>3,488,122</b>	<b>14,891</b>	<b>2,737,441</b>	<b>6,346,650</b>	<b>3,729,966</b>	<b>4,824,439</b>	<b>485,801</b>	<b>812,853</b>	<b>(880,662)</b>	<b>1,059,749</b>	<b>93,337</b>	<b>100,041,341</b>

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*	
<b>Opening Balance, January 1, 2023</b>	-	(119,711)	(321,311)	(6,081)	7,487	10,644	2,118	630,175	<b>203,321</b>
<b>Plus:</b>									
Development Charge Collections	-	-	-	-	-	-	-	-	-
Accrued Interest	-	(8,368)	(9,418)	(2,161)	(1,898)	302	75	22,245	776
<b>Sub-Total</b>	<b>-</b>	<b>(8,368)</b>	<b>(9,418)</b>	<b>(2,161)</b>	<b>(1,898)</b>	<b>302</b>	<b>75</b>	<b>22,245</b>	<b>776</b>
<b>Less:</b>									
Amount Transferred to Capital (or Other) Funds	-	233,063	(109,000)	110,297	122,506	4,181	-	-	361,047
Amounts Paid to Service Growth Debt									-
Credits									-
<b>Sub-Total</b>	<b>-</b>	<b>233,063</b>	<b>(109,000)</b>	<b>110,297</b>	<b>122,506</b>	<b>4,181</b>	<b>-</b>	<b>-</b>	<b>361,047</b>
<b>Closing Balance, December 31, 2023</b>	<b>-</b>	<b>(361,142)</b>	<b>(221,730)</b>	<b>(118,540)</b>	<b>(116,917)</b>	<b>6,765</b>	<b>2,193</b>	<b>652,420</b>	<b>(156,950)</b>

\* 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 2023**  
**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)
<b>2018 and PRIOR PROJECTS</b>						
Colborne/Dalhousie/Brant/Com	329,000	246,642	32,751	82,358		Roads & Related Reserve
On Road Active Transportation	881,327	274,664	0	606,664		Capital Funding Envelope, CCBF and OMCC Reserve Fund
Brantford WTP Raw Water Intake	650,000	186,200	94,402	463,800		Water & Related Reserve Fund
Charing Cross Street Extension	50,000	50,000	47,625			
Oak Park Road Extension (Hardy Rd S)	1,300,000	1,300,000	767,264			
West Brant Water Storage Facility	12,000,000	4,305,611	433,445	7,694,389		Water & Related Reserve Fund
Southwest Sports Complex	19,731,483	18,823,056	13,469,730	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	69,958	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	68,599	311,000		Capital Funding Envelope
Oak Park/403 Interchange	7,060,367	6,310,482	0	102,365	647,520	Capital Funding Envelope & Sale of Property
Sanitary Manhole Diversion	209,000	103,500	91,837	105,500		Wastewater & Related Reserve Fund
On Road Active Transportation	558,256	179,625	0	216,931		CCBF Reserve Fund & OMCC Reserve Fund
Empey Sanitary Pumping Station	20,750,000	11,209,299	9,647,264	9,540,701		Wastewater & Related Reserve Fund
Sanitary Collection System Intensification	323,530	161,765	160,104	161,765		Wastewater & Related Reserve Fund
City-Wide Stormwater Overland	400,000	400,000	399,382			
West Conklin Sub Trunk Sewer	2,111,000	409,000	409,000		1,702,000	Other Recoveries
<b>Total 2018 and Prior Projects</b>	<b>77,650,963</b>	<b>51,780,843</b>	<b>26,583,462</b>	<b>23,358,900</b>	<b>2,349,520</b>	
<b>2019 PROJECTS</b>						
New Park Development	2,111,611	1,900,447	0	211,164		Cash in Lieu of Parkland Reserve Fund
Police Headquarters Relocation	56,700,000	28,917,000	26,934,755		23,719,739	Debtenture
On Road Active Transportation	163,000	81,500	1,310	81,500		CCBF Reserve Fund
Water Distribution System Intensification	270,000	135,000	135,000	135,000		Water & Related Reserve Fund
<b>Total 2019 Projects</b>	<b>59,244,611</b>	<b>31,033,947</b>	<b>27,071,065</b>	<b>427,664</b>	<b>23,719,739</b>	
<b>2020 PROJECTS</b>						
Development Charge Background Study	103,888	103,888				
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	33,726	20,000		Cash in Lieu of Parkland Reserve Fund
New Zoning By-Law	400,000	180,000	76,741	220,000		Capital Funding Envelope
On Road Active Transportation	355,000	177,500	102,387	177,500		CCBF Reserve Fund
Northwest Brantford Watermain 1	578,000	578,000	578,000			
Water Treatment Plant - Recommission P5/P6	6,570,000	1,392,000	1,308,608	5,178,000		Water & Related Reserve Fund
<b>Total 2020 Projects</b>	<b>8,556,888</b>	<b>2,676,215</b>	<b>2,157,049</b>	<b>702,673</b>	<b>0</b>	
<b>2021 PROJECTS</b>						
Fire/Police Joint Radio System	3,000,000	421,370	294,872	2,578,630		Communications-Fire Reserve, Capital Funding Envelope
Rescue/Hazmat Vehicle	544,132	544,132	0			
Fire Next Generation 911	350,000	64,827	63,395	285,173		Fire Vehicle/Equipment Reserve
Police/Fire Joint Radio System	3,000,000	425,466	81,741	2,574,534		Communications-Police Reserve, Capital Funding Envelope
Police Next Generation 911	600,000	111,132	94,878	488,868		Capital Funding Envelope
Transportation Tomorrow Survey	35,000	35,000	5,363			
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	236,400			
West of Conklin Watermain 4	3,128,000	313,000	313,000		2,815,000	Other Recoveries
Water Distribution General Intensification Upgra	270,000	135,000	135,000	135,000		Water and Related Reserve Fund
Arrowdale Community Park Development	4,000,000	4,000,000	3,606,993			
Stormwater Flow Monitoring Program	200,000	200,000	60,446			
Pressure District 2/3 Elevated Tank	4,803,000	2,506,800	2,259,897	2,296,200		Water and Related Reserve Fund
Seventh Ave (Eagle Place Catchment)	814,995	309,698	0	505,297		OCIF Reserve Fund

**CITY OF BRANTFORD**  
**YEAR END 2023**  
**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)
<b>Total 2021 Projects</b>	<b>23,436,127</b>	<b>7,013,927</b>	<b>5,406,087</b>	<b>6,062,205</b>	<b>4,742,000</b>	
<b>2022 PROJECTS</b>						
Fire Minor Capital	105,000	14,700	4,845	90,300		Fire Minor Capital Reserve
Police Minor Capital	288,531	43,455	1,428	248,137		Police Vehicle/Equipment Reserve
EA Municipal Services Northwest Brantford	2,388,000	2,079,705	1,482,461	308,295		CCBF Reserve Fund & Wastewater and Related Reserve Fund
Active Transportation Master Plan	300,000	250,000	250,000		50,000	Federal Grant
EA for Wayne Gretzky Parkway Expansion	400,000	400,000	273,831			
Fleet Expansion for Development Engineering	247,490	247,490	0			
Fleet Expansion for Parks	108,971	108,971	0			
Fleet Expansion for Facilities	92,126	92,126	0			
Fleet Expansion for Environmental Services	55,000	55,000	16,237			
Fleet Expansion Operations - Bucket Truck	200,000	200,000	200,000			
Greenwich Pump Station Rehabilitation	450,000	171,921	113,326	278,079		Wastewater and Related Reserve Fund
Wastewater Flow Monitoring	300,000	150,000	45,292	75,000	75,000	Federal Grant & Wastewater and Related Reserve Fund
Sewer Rehabilitation & Lining Program	500,000	175,000	79,425	325,000		Wastewater and Related Reserve Fund & Capital Levy Reserve
I&I Source and Investigation Program	300,000	150,000	129,258	150,000		Wastewater and Related Reserve Fund
King George Road Watermain	2,761,200	2,540,304	2,540,197	220,896		Water and Related Reserve Fund
Church St Waterfront Park	250,000	250,000	236,152			
New Park Development	200,000	200,000	185,225			
Off Road Active Transportation	311,000	155,500	9,434	155,500		Capital Funding Envelope
Additional Ambulance	252,350	189,739	62,611			
City-wide Stormwater Asset Inventory	100,000	38,000	22,998	62,000		Capital Funding Envelope
Stormwater Flow Monitoring	250,000	125,000	11,416	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	0	1,121,372	3,120,000	Federal and Provincial Grants & Social Housing Capital Reserve
36-40 Queen St Affordable Housing	11,058,009	3,362,697	1,038,315	6,248,780	1,446,532	Affordable Housing Reserve & Federal Grants & Debenture Proceeds
Grand River Northwest Catchment	125,000	125,000	125,000			
Webbing & Emilie St (Fire Flow Upgrade)	668,000	334,000	322,352	334,000		Water and Related Reserve Fund
St. George St (Fire Flow Upgrade)	590,000	295,000	36,762	295,000		Water and Related Reserve Fund
<b>Total 2022 Projects</b>	<b>27,566,597</b>	<b>13,407,157</b>	<b>7,386,564</b>	<b>9,308,359</b>	<b>4,791,532</b>	
<b>2023 PROJECTS</b>						
Fire Minor Capital	120,000	16,257	9,365	103,743		Fire Minor Capital Reserve
Police Minor Capital	197,688	40,394	6,096	248,137		Police Vehicle/Equipment Reserve
New Library Branch	913,200	913,200	553,571			
Transit Optimization Study	400,000	54,400	40,934	345,600		Transit Capital Funding Envelope
On Road Active Transportation	252,000	126,000	4,640	126,000		Capital Funding Envelope
Powerline Rd Widening	2,500,000	2,075,000	2,042,368	425,000		Roads and Related Reserve
I&I Source and Investigation Program	1,100,000	550,000	550,000	550,000		Wastewater and Related Reserve
Wastewater Flow Monitoring	300,000	150,000	45,871	150,000		Wastewater and Related Reserve
Sewer Rehabilitation & Lining Program	250,000	125,000	120,639	125,000		Wastewater and Related Reserve
Beverly Rd (Colborne to Chatham)	135,000	22,000	17,661	135,000		Water and Related Reserve
New Park Development	400,000	400,000	397,900			
Stormwater Flow Monitoring	350,000	175,000	147,582	175,000		Capital Funding Envelope
Mt. Pleasant Rd Water Upgrades	650,000	325,000	202,532	325,000		Water and Related Reserve
Conklin Rd Water Upgrades	167,000	83,500	83,462	83,500		Water and Related Reserve
Mt. Pleasant Rd Trunk Sewer	400,000	400,000	396,939			
Mt. Pleasant Rd Trunk Sewer Upgrades	437,000	349,600	348,480	87,400		Wastewater and Related Reserve
<b>Total 2023 Projects</b>	<b>8,571,888</b>	<b>5,805,351</b>	<b>4,968,040</b>	<b>2,879,380</b>	<b>0</b>	

**CITY OF BRANTFORD  
DEVELOPMENT CHARGES DEFERRAL AGREEMENTS  
AS AT DECEMBER 31, 2023**

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	<p>Due and payable in full on the due date which is the earlier of the following:</p> <ul style="list-style-type: none"> <li>(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,</li> <li>b) The date on which the lands cease to be used for the purpose of a crisis residence.</li> </ul> <p>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.</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"> <li>(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</li> <li>(b) That sum which would be payable under the Development Charges rates then in effect at the future date.</li> </ul>

**CITY OF BRANTFORD  
DEVELOPMENT CHARGES DEFERRAL AGREEMENTS  
AS AT DECEMBER 31, 2023**

Party to Agreement	Property	Date of Agreement	Amount of Deferral	Details
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"> <li>(a) the date on which zoning is changed to allow additional uses; or,</li> <li>(b) the date on which the lands cease to be used for the purposes of a children's health centre.</li> </ul> <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"> <li>(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,</li> <li>(b) that sum which would be payable under the Development Charge rates then in effect at the future date.</li> </ul> <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>
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"> <li>(i) the date on which the zoning by-law is changed to allow additional uses, or</li> <li>(ii) the date on which the hospice building ceases to be used for the purpose of an end of life hospice.</li> </ul> <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"> <li>(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</li> <li>(b) that sum which would be payable under the Development Charge rates then in effect at the future date.</li> </ul>

**CITY OF BRANTFORD**  
**STATEMENT OF REVISIONS TO DEVELOPMENT CHARGE PROJECT CAPITAL COSTS**  
**AS AT DECEMBER 31, 2023**

DC Service	Project	Gross Project Cost – DC Background Study	Updated Capital Cost – 2022 Capital Forecast	Change	Reason for Change
Housing	New Build - 50 Unit Affordable Housing Building	\$10,250,000	\$12,750,000	\$2,500,000	Construction costs per unit have increased
Housing	Shellard Lane New Build - 70 Unit Mixed Use Apartment Building	\$14,315,455	\$17,850,000	\$3,534,545	Construction costs per unit have increased
Police	Police Headquarters	\$32,913,130	\$56,700,000	\$23,786,870	Construction cost increases, additional space added to account for growth.
Wastewater Services - Northern Boundary & City-wide	Empey Street WWPS Storage Upgrades, Rehabilitation & Improvements	\$17,200,000	\$20,750,000	\$3,550,000	Construction cost increases