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**Subject:** Regional Development Charges Treasurer's Statement 2020

**Report to:** Corporate Services Committee

**Report date:** Wednesday, April 14, 2021

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## **Recommendations**

1. That this report **BE RECEIVED** for information.

## **Key Facts**

- The report provides Regional Council with a statement relating to the Development Charges (DC) reserve fund activities for 2020 in accordance with the Province's Development Charges Act, 1997 as amended (DCA) and Ontario Regulation 82/98.
- The DC reserve fund reporting requirements require municipalities to provide all sources of funding for anything funded from DC's, a compliance statement regarding imposing additional levies or requiring the construction of a service not authorized under the DCA and require that the statement be made available to the public.
- At the end of 2020, \$53.2 million in DC revenue is available for future eligible growth related capital projects after accounting for outstanding capital commitments.
- Outstanding DC capital commitments amounts to \$123.1 million.

## **Financial Considerations**

Regional DC revenues collected in accordance with the DC By-law are deposited in the DC reserve funds and subsequently applied to eligible growth-related costs once those costs have been incurred. This report provides both summary level transaction information by reserve, and detailed funding information by project. DC reserves are necessary to move forward with the growth related projects in the 2021-2030 capital budget and forecast, which includes \$641.7 million in DC funded projects.

## **Analysis**

In accordance with the amended DCA, this report must be prepared annually. The annual statements will be made available to the public through the Development Charges section on the Region's website.

Appendix 1 to Report CSD 21-2021 shows the breakdown of the reserve fund activity from January 1, 2020 to December 31, 2020. During this period, the total DC reserve balances (before accounting for outstanding commitments) increased \$13.2 million, from \$163.1 million to \$176.3 million. After accounting for outstanding commitments to capital projects the net available balance equaled \$53.2 million at year-end 2020. This total will be applied to eligible growth-related capital projects in 2021 and throughout the rest of the forecast period.

The \$53.2 million after commitments related to each of the DC service categories as follows:

<b>DC Service Category</b>	<b>Balance at December 31, 2020</b>	<b>Capital Commitments</b>	<b>Available Balance at December 31, 2020</b>
General Government	\$1,617,048	\$0	\$1,617,048
Police Services	3,964,146	(21,829)	3,942,317
Services Related to a Highway	62,892,873	(51,593,641)	11,299,232
Wastewater	59,724,028	(18,740,026)	40,984,002
Water	32,171,699	(16,731,016)	15,440,683
EMS	1,812,895	(982,150)	830,745
Long Term Care	7,795,607	(23,469,060)	(15,673,453)
Provincial Offenses Act	(9,655)	0	(9,655)
Health	1,147,698	0	1,147,698
Social Housing	2,376,584	(11,287,044)	(8,910,460)
Waste Diversion	2,803,638	(262,613)	2,541,025
<b>Total</b>	<b>\$176,296,561</b>	<b>\$(123,087,379)</b>	<b>\$53,209,182</b>

The negative balances noted above represents year-end balances after capital commitments for individual reserves. Actual year-end balances are positive with exception of the provincial offenses act reserve. It is important to note that there are timing differences based on the rate of collection of DCs and when the project expenditures are committed in the annual capital budget. DCs will continue to be collected over the life of the by-law to match project expenditures and reserve balances are projected to be positive as identified below:

- The Courts Facility in Welland (Provincial Offenses Act category) is now complete and 2021 DC collections for this reserve are projected to be \$0.14 million by year-end.

- Social housing reserves were positive at year-end before capital commitments. There are three capital projects. The NRH New Development project will be complete in 2021. The Multi-Residential Intensification project and Supportive Housing project in Niagara Falls are expected to be completed by 2022. The reserve is projected to be positive by 2023 based on projected annual collections of \$3.0 million.
- Long-term care reserves were positive at year-end before capital commitments. There are two projects and they are expected to be complete by 2023 for the Fort Erie long-term care home project and by 2024 for the St. Catharines long-term care home project. The reserve is projected to be positive by 2025 based on projected annual collections of \$3.4 million.

Of the \$53.2 million uncommitted year-end balance, \$42.1 million was collected in 2020 and it is important to note, that included in that amount is \$1.9 million in tax supported funding to pay for the exemptions in the DC By-law. Additional details of the \$1.9 million in grants is discussed in greater detail in the 2020 Q4 Financial Update.

Furthermore, included within the DC reserve fund activity in Appendix 1 to Report CSD 21-2021 are transfers from the DC reserve totaling \$33.4 million to fund capital and operating projects. DCs are transferred to and recorded as project revenues as eligible costs are spent, matching funding with expenditures. Funding reviews occur quarterly with consideration of the expenditures incurred to date and respective funding sources. Regional DC's are collected by area municipalities at time of building permit issuance.

Appendix 2 to Report CSD 21-2021 identifies 152 active capital projects to which the \$31.0 million in DC funding was applied, along with a summary of the life-to-date expenditures and approved funding sources as of 2020 year-end. A total of \$97.8 million of DCs have been allocated to projects that were active during 2020 from approved DC funding of \$222.6 million at year-end. On average DC funded projects have spent 44% of their respective budgets.

Appendix 3 to Report CSD 21-2021 identifies 160 active operating projects to which \$2.4 million in DCs were applied, along with a summary of life-to-date expenditures and any other approved funding sources providing partial funding to the projects.

Appendix 4 to Report CSD 21-2021 provides supplemental information required as outlined in O.Reg 82/98, including a description of the DC service categories, outstanding prepayment agreements with developers, and a summary of any borrowing from the DC reserve funds. Similar to previous Treasurer Statements on DC reserve

funds, there are no credits recognized under section 17 or borrowing amounts to report. The Region is also required to make a statement regarding its compliance with Sections 59.1(1) & (2) of the amended DCA respecting imposing additional levies or requiring the construction of a service not authorized under the DCA. The Region does not impose additional levies or require construction of services not authorized under the DCA, therefore it is compliant with Sections 59.1(1) & (2).

### **Alternatives Reviewed**

Alternatives are not applicable as this report provides historic and legislatively required information. The Development Charges Act, 1997 as amended requires that this report be provided annually to Council and made available to the public

### **Relationship to Council Strategic Priorities**

Regional Development Charges are a major source of funding for growth projects in the capital budget. As such, Regional Development Charges assist in achieving the strategic priorities of a fiscally sustainable government.

### **Other Pertinent Reports**

None.

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**Prepared by:**  
Catherine Lam  
Revenue Analyst  
Corporate Services

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**Recommended by:**  
Todd Harrison, CPA, CMA  
Commissioner/Treasurer  
Corporate Services

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**Submitted by:**  
Ron Tripp, P.Eng.  
Acting Chief Administrative Officer

*This report was prepared in consultation with Margaret Murphy, Associate Director, Budget Planning & Strategy and reviewed by Helen Chamberlain, Director, Financial Management & Planning/Deputy Treasurer.*

## **Appendices**

Appendix 1	DC Reserve Fund Activity
Appendix 2	Capital Projects funded with DCs in 2020
Appendix 3	Operating Projects funded with DCs in 2020
Appendix 4	Description of Services

Niagara Region  
2020 Development Charges Reserve Fund Statement  
Statement of Activity - January 1, 2020 to December 31 ,2020

Development Charge Category	Balance at December 31, 2019	Development Charges Revenue (1)	Interest Income (2)	Transfer to Current Fund (see appendix 3)	Transfer to Capital Fund (see appendix 2)	Balance at December 31, 2020	Capital Commitments (3)	Available Balance at December 31, 2020
General Government	\$ 1,483,024	\$ 519,424	\$ 40,706	\$ (426,106)	\$ -	\$ 1,617,048	\$ -	\$ 1,617,048
Police Services	\$ 2,979,996	\$ 913,692	\$ 91,182	\$ -	\$ (20,724)	\$ 3,964,146	\$ (21,829)	\$ 3,942,317
Services Related to Highways	\$ 56,892,847	\$ 15,217,225	\$ 1,572,879	\$ (42,500)	\$ (10,747,578)	\$ 62,892,873	\$ (51,593,641)	\$ 11,299,232
Wastewater	\$ 52,193,089	\$ 10,356,588	\$ 1,469,558	\$ (1,976,047)	\$ (2,319,160)	\$ 59,724,028	\$ (18,740,026)	\$ 40,984,002
Water	\$ 35,029,081	\$ 7,344,579	\$ 882,398	\$ -	\$ (11,084,359)	\$ 32,171,699	\$ (16,731,016)	\$ 15,440,683
EMS	\$ 1,530,559	\$ 395,941	\$ 43,902	\$ -	\$ (157,507)	\$ 1,812,895	\$ (982,150)	\$ 830,745
Long Term Care	\$ 5,727,175	\$ 2,999,836	\$ 177,536	\$ -	\$ (1,108,940)	\$ 7,795,607	\$ (23,469,060)	\$ (15,673,453)
Provincial Offenses Act	\$ 315,152	\$ 120,339	\$ 4,040	\$ -	\$ (449,186)	\$ (9,655)	\$ -	\$ (9,655)
Health	\$ 768,259	\$ 354,281	\$ 25,158	\$ -	\$ -	\$ 1,147,698	\$ -	\$ 1,147,698
Social Housing	\$ 4,370,209	\$ 2,966,138	\$ 88,591	\$ -	\$ (5,048,354)	\$ 2,376,584	\$ (11,287,044)	\$ (8,910,460)
Waste Diversion	\$ 1,852,000	\$ 937,884	\$ 61,132	\$ -	\$ (47,378)	\$ 2,803,638	\$ (262,613)	\$ 2,541,025
Total	\$ 163,141,391	\$ 42,125,927	\$ 4,457,082	\$ (2,444,653)	\$ (30,983,186)	\$ 176,296,561	\$ (123,087,379)	\$ 53,209,182

(1) Includes \$1.9 million in tax supported funding to pay for the exemptions in the DC By-Law  
(2) Interest Income is allocated to DC Reserve Funds in accordance with the Reserve and Reserve Fund Policy (C4-002)  
(3) At year end, a review of the status of the respective capital projects is completed and development charge revenue earned is allocated accordingly. The capital commitment represents the share of approved capital project expenditures that have been budgeted to be funded by development charges, but for which the related expenditures are yet to occur.

Niagara Region  
2020 Development Charge Reserve Fund Statement  
Capital Projects Funded with Development Charges 2020

Project	Project Description	Development Charges Transferred to Projects			Approved Budget by Funding Source (at 2020 Year-end)							
		Prior Years	Current Year	Total	Total Expenditures (Life-to-Date)	Development Charge Fund	Levy Reserve	Rate Reserves	Debt Funding	Gas Tax Funding	External Recovery	Total Budget
EMS												
20000605	18 Ann-EMS Ambulance and Equip	(263,121)	(52,846)	(315,967)	(2,379,931)	(344,520)	-	-	(2,250,480)	-	-	(2,595,000)
20000117	Long-trm Acc - EMS Central Hub	-	-	-	-	(858,360)	-	-	(3,036,890)	-	-	(3,895,250)
20001201	20-Ann Ambulance&Equip Replace	-	(104,661)	(104,661)	(1,763,211)	(199,898)	(3,167,746)	-	-	-	-	(3,367,644)
EMS Total		(263,121)	(157,507)	(420,628)	(4,143,142)	(1,402,778)	(3,167,746)	-	(5,287,370)	-	-	(9,857,894)
Long Term Care												
10GD1505	20-LTC Fort Erie New Home	-	(1,089,894)	(1,089,894)	(8,764,296)	(9,078,000)	-	-	(58,022,000)	-	(5,900,000)	(73,000,000)
20001203	20-LTC St. Catharines New Home	-	(19,046)	(19,046)	(125,333)	(15,500,000)	-	-	(86,500,000)	-	-	(102,000,000)
Long Term Care Total		-	(1,108,940)	(1,108,940)	(8,889,629)	(24,578,000)	-	-	(144,522,000)	-	(5,900,000)	(175,000,000)
Social Housing												
20000752	18-Social Housing ASD Reqs	-	-	-	-	(1,575,000)	(175,000)	-	-	-	-	(1,750,000)
20000680	18-NRH New Development	(272,102)	(5,046,598)	(5,318,700)	(7,865,616)	(14,132,500)	(3,061,500)	-	-	-	(3,706,000)	(20,900,000)
20001518	SSRF NF Supportive Housing Ren	-	(1,756)	(1,756)	(7,123)	(900,000)	-	-	-	-	(2,750,000)	(3,650,000)
Social Housing Total		(272,102)	(5,048,354)	(5,320,456)	(7,872,739)	(16,607,500)	(3,236,500)	-	-	-	(6,456,000)	(26,300,000)
Provincial Offences Act												
10GD1107	Court Facilities Renewal	-	(449,186)	(449,186)	(11,599,802)	(465,000)	(2,110,105)	-	(9,433,070)	-	-	(12,008,175)
Provincial Offences Act Total		-	(449,186)	(449,186)	(11,599,802)	(465,000)	(2,110,105)	-	(9,433,070)	-	-	(12,008,175)
Police Services												
10PO0515	Long-term Acc - NRPS HQ & D2	(3,746,953)	(20,724)	(3,767,677)	(65,291,806)	(3,789,506)	3,079,687	-	(64,766,503)	-	(193,767)	(65,670,089)
Police Services Total		(3,746,953)	(20,724)	(3,767,677)	(65,291,806)	(3,789,506)	3,079,687	-	(64,766,503)	-	(193,767)	(65,670,089)
Services Related to Highways												
10RC1566	81-St Paul W CNR Bridge-SC	(29,325)	(8,702)	(38,027)	(456,319)	(187,500)	-	-	(1,562,500)	-	(500,000)	(2,250,000)
20000658	18-Struc-Mewburn@CNR Tracks-NF	-	(1,381,250)	(1,381,250)	(1,625,000)	(2,125,000)	(75,000)	-	(300,000)	-	-	(2,500,000)
10RC0944	81-081220-Burgoyne-SC	(5,941,000)	(0)	(5,941,000)	(94,320,579)	(5,941,000)	(11,721,615)	-	(24,919,725)	(9,850,000)	(38,433,334)	(90,865,674)
10RC0939	South Niag East West Arterial	(30,492)	-	(30,492)	(30,492)	(500,000)	-	-	-	-	-	(500,000)
10RC0940	Hwy 406@Third Interchange-SC	(548,020)	-	(548,020)	(727,373)	(1,100,000)	(360,000)	-	-	-	-	(1,460,000)
10RC1236	New Escarpment Crossing	(468,804)	-	(468,804)	(691,323)	(2,170,000)	(1,030,000)	-	-	-	-	(3,200,000)
10RC1344	55-Con 6/EW Line-NOTL	(1,550,519)	(36,659)	(1,587,178)	(2,687,030)	(2,812,500)	(1,521,500)	-	-	-	-	(4,334,000)
10RC1554	Glendale Ave Interchange @ QEW	(48,331)	(68,561)	(116,892)	(146,688)	(6,375,000)	(1,125,000)	-	-	-	(500,000)	(8,000,000)
10RC1555	54-Hwy 20/Merritt-PL	(5,244,844)	(223,436)	(5,468,280)	(6,433,271)	(6,247,500)	(1,102,500)	-	-	-	-	(7,350,000)
20000491	2017-Cpcty RR37 406-Rice-Mer-Q	-	(94)	(94)	(110)	(510,000)	(90,000)	-	-	-	-	(600,000)
20000503	Cpcty Imp-98-Charnwood-McLeod	(1,343,147)	(436,128)	(1,779,275)	(6,689,257)	(1,963,500)	(1,196,500)	-	-	(1,700,000)	-	(4,860,000)
20000901	19-Cpcty Imprv-New West St.Cat	-	-	-	-	(250,000)	-	-	-	-	-	(250,000)
20001191	20-Cpcty Imprv-RR98 Montrose R	-	(343,305)	(343,305)	(403,888)	(892,500)	(157,500)	-	-	-	-	(1,050,000)
10PR1007	RR 77(Fourth Ave), D'Ilario #	(186,659)	-	(186,659)	(186,659)	(222,000)	-	-	-	-	-	(222,000)
10PR1015	RR 77(Fourth Ave), Raptis	-	-	-	-	(130,000)	-	-	-	-	-	(130,000)
10RC0816	57-TSR Ext-NF	(4,639,963)	(2,140,558)	(6,780,521)	(11,052,551)	(15,830,000)	(1,903,022)	-	(2,750,000)	(696,978)	-	(21,180,000)
10RC1020	10-Livingston/QEW-GR	(68,028)	(4,619)	(72,646)	(72,646)	(100,000)	-	-	-	-	-	(100,000)
10RC1329	10-Livingston/QEW-GR	(1,002,761)	(312,933)	(1,315,694)	(1,723,820)	(21,180,000)	(1,875,000)	-	-	(1,995,000)	(2,700,000)	(27,750,000)
10RC0933	49-Montrose/Stnley-NF	(3,706,425)	(183)	(3,706,608)	(8,250,045)	(3,719,137)	(406,000)	-	(800,000)	-	(3,352,794)	(8,277,931)

Project	Project Description	Development Charges Transferred to Projects			Total Expenditures (Life-to-Date)	Approved Budget by Funding Source (at 2020 Year-end)						Total Budget
		Prior Years	Current Year	Total		Development Charge Fund	Levy Reserve	Rate Reserves	Debt Funding	Gas Tax Funding	External Recovery	
20000905	19 Ann-Illum Install&Upgrade	(1,395)	(42,648)	(44,043)	(440,425)	(75,000)	(675,000)	-	-	-	-	(750,000)
20001115	20 Ann-Illum Install&Upgrade	-	-	-	-	(100,000)	(900,000)	-	-	-	-	(1,000,000)
10RC0853	89-Jacobsen/Burleigh-SC	(1,266,984)	(681)	(1,267,664)	(5,278,753)	(1,354,110)	(2,225,890)	-	-	(750,000)	-	(4,330,000)
10RC0905	46-Geneva/St Paul/Niagara-SC	(1,288,098)	(47,472)	(1,335,570)	(5,128,803)	(1,590,070)	(1,235,930)	-	(724,000)	-	-	(3,550,000)
20000141	20-Roundabout at S Grimsby Rd	(9,319)	1,058,624	1,049,305	(4,806,457)	(71,219)	(1,878,781)	-	-	(2,759,863)	-	(4,709,863)
20000142	5-Killaly@Mellanby-PC	-	-	-	(158)	(37,500)	(37,500)	-	-	-	-	(75,000)
20000497	2017-Interchng St Davids @ 406	(341,663)	16,731	(324,932)	(4,159,146)	(341,663)	(512,494)	-	-	-	(1,425,620)	(2,279,776)
20000659	18-Int Imprv-57 @ Cardinal-NF	-	-	-	-	(150,000)	-	-	-	-	-	(150,000)
20000928	19-Int Impr-RR100 Four MileCrk	-	(120)	(120)	(241)	(125,000)	(125,000)	-	-	-	-	(250,000)
20000984	Hwy 58 Eastbound at Collier Rd	(49,695)	(149)	(49,843)	(49,843)	(200,000)	-	-	-	-	-	(200,000)
20000495	2017-Misc Road Properties	(1,272)	518	(754)	(5,028)	(30,000)	(170,000)	-	-	-	-	(200,000)
20001185	20-Int Imprv - RR 49 McLeod Rd	-	(172)	(172)	(344)	(100,000)	(100,000)	-	-	-	-	(200,000)
20001188	20-Int Imprv-RR47 Lyon's Creek	-	-	-	-	(170,000)	(30,000)	-	-	-	-	(200,000)
10RC0627	38-QEW/Fourth-SC	(11,460,903)	(4,627,778)	(16,088,680)	(19,335,749)	(18,547,652)	(2,190,174)	-	(920,000)	-	(100,000)	(21,757,826)
20000319	St Davids Road East	(39,712)	(127,428)	(167,139)	(3,263,059)	(616,800)	(5,776,200)	-	-	-	(266,000)	(6,659,000)
10RC1172	20-Station/Rice-Ph3-PL	(1,076,965)	-	(1,076,965)	(3,477,294)	(1,154,700)	268,487	-	(281,798)	(1,975,000)	-	(3,143,011)
10RC1447	69-Effingham/Wessel-PH 2-SC	(156,356)	(457,376)	(613,733)	(6,155,119)	(910,000)	(1,020,000)	-	(720,000)	(6,450,000)	-	(9,100,000)
10RC1558	89-Dick's Creek Culvert-SC	(1,681)	-	(1,681)	(16,806)	(75,000)	-	-	(675,000)	-	-	(750,000)
10RC1559	69-Wessel/Centre PH3-Li	(16,419)	(700)	(17,119)	(171,190)	(100,000)	(450,000)	-	(450,000)	-	-	(1,000,000)
10RC1560	1-Albert/Lakeshore-FE	(35,806)	(944)	(36,749)	(582,875)	(136,500)	(1,228,500)	-	(800,000)	-	-	(2,165,000)
10RC1561	1-Burleigh/Buffalo-FE	(21,053)	(3)	(21,056)	(11,290,609)	(22,500)	(2,942,500)	-	-	(9,100,000)	-	(12,065,000)
10RC1562	RR 42 - Ontario Street EA	(13,124)	(863)	(13,988)	(139,879)	(190,000)	(1,260,000)	-	(450,000)	-	-	(1,900,000)
10RC1563	45-RR4/RR63-WF	(32,842)	(66)	(32,908)	(329,075)	(177,500)	(337,500)	-	(1,260,000)	-	-	(1,775,000)
10RC1564	81-Durham/Lincoln-LI	(6,546)	(1,049)	(7,595)	(197,461)	(37,500)	(937,500)	-	-	-	-	(975,000)
10RC1567	27-PCD/Lincoln-WE	(41,829)	(318,887)	(360,716)	(4,410,013)	(470,000)	(4,730,000)	-	-	-	-	(5,200,000)
20000145	63-Wellandport/Com Cntre-WL	(924)	(212)	(1,136)	(18,935)	(30,000)	(470,000)	-	-	-	-	(500,000)
20000147	89-Welland Canal/Homer-NOTL	(24)	(4)	(27)	(458)	(30,000)	(470,000)	-	-	-	-	(500,000)
20000486	2017-Rehab RR 48 Carlton-Scott	(1,415)	(29)	(1,443)	(3,608)	(120,000)	(180,000)	-	-	-	-	(300,000)
20000488	2017-Rehab RR 87 Locke to Ann	(17,345)	(9,049)	(26,394)	(263,943)	(37,500)	(337,500)	-	-	-	-	(375,000)
20000660	18-Rehab 56-Glend to St Dav-TH	(18,133)	(114,340)	(132,472)	(1,324,724)	(133,000)	(1,197,000)	-	-	-	-	(1,330,000)
20000667	18- Rehab 49-HEPC to Wil P2-NF	(92,425)	(81,453)	(173,878)	(204,563)	(1,445,000)	(255,000)	-	-	-	-	(1,700,000)
20000668	18-Rehab 81-Burgoyne to CNR-SC	(230)	-	(230)	(2,300)	(50,000)	(450,000)	-	-	-	-	(500,000)
20000897	19-Rds Rehab RR20 - Griffin St	-	(10,104)	(10,104)	(101,040)	(50,000)	(450,000)	-	-	-	-	(500,000)
20000898	19-Rds Rehab - RR 72 Louth St	(1,685)	0	(1,685)	(4,213)	(200,000)	(300,000)	-	-	-	-	(500,000)
20000900	19-Rds Rehab - RR 81 Main St	(558)	(743)	(1,302)	(13,015)	(45,000)	(405,000)	-	-	-	-	(450,000)
20000912	19 Ann-Roads Resurfacing	(450,895)	(380,890)	(831,785)	(8,413,166)	(884,400)	(3,159,600)	-	-	(4,800,000)	-	(8,844,000)
20001122	20 Ann-Roads Resurfacing	-	(472,856)	(472,856)	(4,829,615)	(834,473)	-	-	(3,343,334)	(4,166,922)	-	(8,344,729)
20001183	20-Rds Rehab-Misc Road Constru	-	(19,590)	(19,590)	(189,366)	(75,000)	(60,000)	-	-	(590,000)	-	(725,000)
20001186	20-Rds Rehab - RR 20 Lundy's L	-	(309)	(309)	(3,093)	(50,000)	(450,000)	-	-	-	-	(500,000)
20001194	20-Rds Rehab-RR56 Burleigh Hil	-	(14)	(14)	(139)	(30,000)	(270,000)	-	-	-	-	(300,000)
10RC1242	87-Lakeport/Lake-SC	(1,040,805)	-	(1,040,805)	(5,584,404)	(1,040,805)	(607,505)	-	(1,900,000)	(600,000)	-	(4,148,310)
10RC1353	87-Lake/Geneva Ph3-SC	(2,036,465)	-	(2,036,465)	(6,435,076)	(2,120,000)	(322,081)	-	(2,799,239)	-	-	(5,241,320)
20000915	19 Ann-Patrol Yard Imprv	(308)	(4,888)	(5,196)	(14,432)	(360,000)	(640,000)	-	-	-	-	(1,000,000)
20001125	20 Ann-Patrol Yard Imprv	-	(3,314)	(3,314)	(9,204)	(360,000)	(640,000)	-	-	-	-	(1,000,000)
20000993	2018 Intelligent Transport Sys	(6,348)	(12,582)	(18,930)	(189,304)	(27,400)	(246,600)	-	-	-	-	(274,000)



Project	Project Description	Development Charges Transferred to Projects			Total Expenditures (Life-to-Date)	Approved Budget by Funding Source (at 2020 Year-end)						Total Budget
		Prior Years	Current Year	Total		Development Charge Fund	Levy Reserve	Rate Reserves	Debt Funding	Gas Tax Funding	External Recovery	
20000994	2018 Signal Upgrades Program	(44,472)	(14,321)	(58,793)	(601,945)	(60,600)	(545,400)	-	-	-	-	(606,000)
20001251	19-Ann-Intellgnt Transport Sys	-	(130)	(130)	(1,297)	(30,000)	(270,000)	-	-	-	-	(300,000)
20001252	19-Ann-Traffic Signal Equipmen	-	(34,647)	(34,647)	(346,471)	(65,000)	(585,000)	-	-	-	-	(650,000)
20000629	18 Ann-Illum Install & Upgrade	(12,532)	(25,710)	(38,241)	(386,141)	(40,000)	(360,000)	-	-	-	-	(400,000)
20000985	RR12 Chris/Mntn @ RR81 Main	(18,724)	-	(18,724)	(187,451)	(20,000)	(180,000)	-	-	-	-	(200,000)
20001512	20-TS Minor RBD - Asset Mgmt	-	-	-	-	(46,800)	(421,200)	-	-	-	-	(468,000)
20001513	20-TS Advance Design	-	-	-	-	(5,000)	(45,000)	-	-	-	-	(50,000)
20001516	20-Intelligent Trans Systems	-	-	-	-	(57,150)	(514,350)	-	-	-	-	(571,500)
20000986	RR50 GlenRdge @ RR91 WestCh	(285)	(5,088)	(5,373)	(53,730)	(30,000)	(270,000)	-	-	-	-	(300,000)
20000987	RR102 Stanley @ Portage	(560)	(20,787)	(21,347)	(213,470)	(30,000)	(270,000)	-	-	-	-	(300,000)
20000988	RR25 Netherby @ RR116 Sodom	(1,047)	(24,200)	(25,248)	(252,477)	(30,000)	(270,000)	-	-	-	-	(300,000)
20000989	RR24Victoria @ RR63 Canborough	(130)	(30)	(160)	(1,597)	(28,500)	(256,500)	-	-	-	-	(285,000)
20000990	RR27 Schisler @ RR98 Montrose	-	-	-	-	(1,000)	(9,000)	-	-	-	-	(10,000)
20000991	RR36 South Pelham @ Thorold Rd	(239)	(3)	(243)	(2,425)	(28,500)	(256,500)	-	-	-	-	(285,000)
20000992	RR24 Victoria @RR81 Old Hwy 8	(360)	-	(360)	(3,598)	(1,000)	(9,000)	-	-	-	-	(10,000)
20001250	19-Ann-Traffic Signal Design	(200)	(1,460)	(1,659)	(16,592)	(5,000)	(45,000)	-	-	-	-	(50,000)
20001253	19-RR91 Westchester Av @ Blain	(7)	(1,236)	(1,243)	(12,435)	(27,500)	(247,500)	-	-	-	-	(275,000)
20001254	19-RR41 (Woodlawn Av) @ Seaway	(86)	(906)	(992)	(9,924)	(27,500)	(247,500)	-	-	-	-	(275,000)
20001507	20-TS RBD-Niagara @ Welland	-	-	-	-	(30,000)	(270,000)	-	-	-	-	(300,000)
20001508	20-TS RBD-PCharles@ Fitch	-	-	-	-	(30,000)	(270,000)	-	-	-	-	(300,000)
20001509	20-TS RBD-Woodlawn @ Niagara	-	-	-	-	(30,000)	(270,000)	-	-	-	-	(300,000)
20001510	20-TS RBD-Queenstn @ Echeater	-	-	-	-	(30,000)	(270,000)	-	-	-	-	(300,000)
20001511	20-TS RBD-Niagara @ Lakeshore	-	-	-	-	(30,000)	(270,000)	-	-	-	-	(300,000)
20001514	20-TS Upgrades	-	-	-	-	(19,550)	(175,950)	-	-	-	-	(195,500)
20001515	20-New Traffic Control Devices	-	(1,794)	(1,794)	(17,940)	(21,500)	(193,500)	-	-	-	-	(215,000)
Services Related to Highways Total		(44,416,177)	(10,747,578)	(55,163,755)	(234,447,467)	(107,685,528)	(68,489,805)	-	(44,655,596)	(45,433,763)	(47,277,748)	(313,542,439)

Project	Project Description	Development Charges Transferred to Projects			Approved Budget by Funding Source (at 2020 Year-end)							
		Prior Years	Current Year	Total	Total Expenditures (Life-to-Date)	Development Charge Fund	Levy Reserve	Rate Reserves	Debt Funding	Gas Tax Funding	External Recovery	Total Budget
Wastewater												
10SW1362	Burleigh Hill/Glendale Ph1 CSO	(46,968)	(378,032)	(425,000)	(543,208)	(425,000)	-	-	-	-	-	(425,000)
10SW1365	Sewer Separation - River Rd A	(35,666)	-	(35,666)	(42,800)	(250,000)	-	(50,000)	-	-	-	(300,000)
10SW1368	Sewer Separation - Empire St	(17,279)	-	(17,279)	(190,069)	(25,000)	-	(250,000)	-	-	-	(275,000)
10SW1467	Maranda Street Sewer Separati	-	(9,352)	(9,352)	(9,352)	(10,000)	-	-	-	-	-	(10,000)
10SW1485	Extraneous Flow & Collection	(100,658)	(257,041)	(357,699)	(357,699)	(500,000)	-	-	-	-	-	(500,000)
20000859	19-Decomission Biggar Lagoon	(7,890)	(6,629)	(14,519)	(48,396)	(102,000)	-	(238,000)	-	-	-	(340,000)
20001144	20-Queenston/St.Davids WW Serv	-	(840)	(840)	(1,680)	(400,000)	-	(400,000)	-	-	-	(800,000)
10SW1504	Misc Prgm - Master Meter Repl	(86,934)	-	(86,934)	(530,879)	(90,000)	-	(459,600)	-	-	-	(549,600)
10SW1527	Master Meter Replace - Mrt Med	(663,877)	(5,471)	(669,347)	(734,411)	(823,000)	-	(80,000)	-	-	-	(903,000)
20000696	18-SPS REPLACE-Rosemount S-PC	(89)	-	(89)	(178)	(100,000)	-	(100,000)	-	-	-	(200,000)
20000697	18-SPS REPLACE-Beaverdams-PT.D	(112,912)	(179,350)	(292,261)	(365,327)	(572,000)	-	(143,000)	-	-	-	(715,000)
20000698	18-SPS REPLACE Campden-LN	(49,284)	(46,963)	(96,247)	(106,941)	(180,000)	-	(20,000)	-	-	-	(200,000)
20000707	18-SPS REPLACE-Bridgeport-GR	(53,937)	(303,601)	(357,538)	(446,923)	(2,600,000)	-	(650,000)	-	-	-	(3,250,000)
20000709	18-SPS REPLACE-Jordan Valley	(33,860)	(35,706)	(69,566)	(86,958)	(2,540,000)	-	(635,000)	-	-	-	(3,175,000)
20000729	18-SPS-UPG-Catharine St-FE	(28,318)	(287,443)	(315,761)	(394,701)	(560,000)	-	(140,000)	-	-	-	(700,000)
20000854	19-Line 2 SPS Pump Replacement	(19,678)	(36,672)	(56,350)	(70,438)	(136,000)	-	(34,000)	-	-	-	(170,000)
20000856	19-Lake Street SPS Upgrade	(9,605)	(87,387)	(96,993)	(121,241)	(672,000)	-	(168,000)	-	-	-	(840,000)
20000866	19-Decomission Old Central SPS	(16,271)	8,335	(7,936)	(132,272)	(45,000)	-	(705,000)	-	-	-	(750,000)
20001146	20-Lakeshore Rd SPS Upgrade	-	(2,110)	(2,110)	(2,345)	(360,000)	-	(40,000)	-	-	-	(400,000)
20001152	20-Oxford SPS Upgrades	-	(10,471)	(10,471)	(11,634)	(225,000)	-	(25,000)	-	-	-	(250,000)
20001156	20-Biggar Lagoon SPS Upgrade	-	(4,224)	(4,224)	(8,448)	(300,000)	-	(300,000)	-	-	-	(600,000)
20001157	20-Victoria Ave SPS Upgrade	-	(2,852)	(2,852)	(3,565)	(560,000)	-	(140,000)	-	-	-	(700,000)
10SW1118	Shirley Road Pump Station Upg	-	(129,778)	(129,778)	(327,861)	(950,000)	-	(950,000)	(500,000)	-	-	(2,400,000)
10SW1230	Lakeside Pump Station Upgrade	(17,307)	(89,032)	(106,338)	(1,022,146)	(260,086)	-	(2,239,914)	-	-	-	(2,500,000)
10SW1267	PS Imprv Program - South Side	(536,327)	(0)	(536,327)	(6,369,542)	(560,000)	-	(6,090,689)	-	-	-	(6,650,689)
10SW1525	PS Cpcy Expsns Prg-Smth Odour	(405,315)	(6,280)	(411,596)	(841,021)	(734,100)	-	(765,900)	-	-	-	(1,500,000)
10SW1407	Lakeshore (NOTL), Garrison, W	(364,061)	-	(364,061)	(3,139,876)	(380,838)	-	(2,886,615)	-	-	(17,120)	(3,284,573)
10SW1526	PS Improve Prgm - E-side PS PC	(29,427)	26,800	(2,627)	(295,515)	(40,000)	-	(4,460,000)	-	-	-	(4,500,000)
20000194	Sewer & Frce - Hansler Trunk	(623,754)	173,626	(450,128)	(450,128)	(700,000)	-	-	-	-	-	(700,000)
20000193	Sewer & Frce - Catherine St	-	(145,470)	(145,470)	(181,838)	(145,600)	-	(36,400)	-	-	-	(182,000)
20000196	Sewer & Frce - Hwy406 Trunk	(1,273,513)	587	(1,272,926)	(1,272,926)	(1,273,513)	-	-	-	-	-	(1,273,513)
20000702	18-SPS & FM UPG- Laurie AVE-LN	(168,698)	(42,925)	(211,623)	(235,137)	(4,230,000)	-	(470,000)	-	-	-	(4,700,000)
20001149	20-Quaker Rd Trunk Sewer	-	(4,530)	(4,530)	(4,530)	(300,000)	-	-	-	-	-	(300,000)
10SW1517	WWTP Upgrade Prgm - Niagara F	(61,529)	(40,236)	(101,765)	(1,992,900)	(120,000)	-	(2,230,000)	-	-	-	(2,350,000)
20000724	18-WWTP-NEW-South NF Plant	(378,980)	(409,288)	(788,268)	(1,970,671)	(1,960,000)	-	-	(2,940,000)	-	-	(4,900,000)
10SW0807	NOTL WWTP Capacity Expansion	(5,604,307)	(3,478)	(5,607,785)	(47,382,501)	(5,668,440)	-	(12,678,093)	-	(800,000)	(28,748,467)	(47,895,000)
10SW1528	NOTL WWTP Decommissioning	(95,699)	(3,347)	(99,046)	(349,412)	(3,600,000)	-	(700,000)	(8,400,000)	-	-	(12,700,000)
Wastewater Total		(10,842,143)	(2,319,160)	(13,161,303)	(70,045,465)	(32,397,577)	-	(38,085,211)	(11,840,000)	(800,000)	(28,765,587)	(111,888,375)

Project	Project Description	Development Charges Transferred to Projects			Total Expenditures (Life-to-Date)	Approved Budget by Funding Source (at 2020 Year-end)						
		Prior Years	Current Year	Total		Development Charge Fund	Levy Reserve	Rate Reserves	Debt Funding	Gas Tax Funding	External Recovery	Total Budget
Water												
10CW1317	Decommissioing Crescent Park	(53,152)	-	(53,152)	(432,008)	(112,500)	-	(762,500)	-	-	-	(875,000)
20000183	Watermain - Hwy406 Cross Trans	(1,701,487)	5,575	(1,695,912)	(1,905,223)	(1,701,487)	-	(210,000)	-	-	-	(1,911,487)
20000467	2017-CNR Transmission Main	(289,705)	(5,201,385)	(5,491,090)	(10,998,583)	(8,400,000)	-	(2,025,092)	(6,400,000)	-	-	(16,825,092)
20000623	18-WM NEW-Barrick Road	(411)	-	(411)	(823)	(982,500)	-	(132,500)	(850,000)	-	-	(1,965,000)
20000847	19-Decom of Ridgeway Standpipe	(1,035)	(23,933)	(24,968)	(83,226)	(127,500)	-	(297,500)	-	-	-	(425,000)
20000848	19-Port Robinson Interconnect	(664)	(46,869)	(47,533)	(95,067)	(220,000)	-	-	(220,000)	-	-	(440,000)
10CW1304	Misc Prgm-Port Colborne Stora	(4,190,034)	(3,375)	(4,193,409)	(11,654,122)	(4,250,896)	-	(5,707,594)	-	-	-	(9,958,490)
10CW1302	Misc Prgm-Grimsby System Stor	(510,448)	(5,777,420)	(6,287,868)	(9,359,504)	(15,394,269)	-	(7,520,131)	-	-	-	(22,914,401)
20000461	2017-King St Elev Tank Decom	(110,851)	(521)	(111,372)	(371,240)	(285,000)	-	(665,000)	-	-	-	(950,000)
20000614	18-ET-NEW Fort Erie	(73,642)	(10,056)	(83,698)	(167,397)	(877,500)	-	(727,500)	(150,000)	-	-	(1,755,000)
20000619	18-ET-NEW Pelham	(41,872)	(19,802)	(61,674)	(123,348)	(1,410,000)	-	(817,500)	(592,500)	-	-	(2,820,000)
20001167	20-Shoalts Dr Highlift Lowlift	-	(6,573)	(6,573)	(7,303)	(1,260,000)	-	(140,000)	-	-	-	(1,400,000)
20000457	2017-NOTL PRV Four Mile Creek	(242,697)	-	(242,697)	(525,844)	(300,000)	-	(150,000)	-	-	(200,000)	(650,000)
Water Total		(7,215,998)	(11,084,359)	(18,300,357)	(35,723,686)	(35,321,652)	-	(19,155,317)	(8,212,500)	-	(200,000)	(62,889,470)
Waste Diverson												
10GL1519	15-Bridge-Drop-Off Depot	(34,174)	(13,552)	(47,726)	(216,044)	(187,110)	(659,890)	-	-	-	-	(847,000)
20000171	16-NR12-Drop-Off Depot	(7)	(105)	(112)	(502)	(91,980)	(320,020)	-	-	-	-	(412,000)
20000893	19-RCYL Facility Improve	(488)	(33,721)	(34,209)	(342,087)	(50,000)	(450,000)	-	-	-	-	(500,000)
20001178	20-Recycling Facility Improvem	-	-	-	-	(15,570)	(369,330)	-	-	-	-	(384,900)
Waste Diverson Total		(34,669)	(47,378)	(82,047)	(558,633)	(344,660)	(1,799,240)	-	-	-	-	(2,143,900)
Grant Total		(66,791,163)	(30,983,186)	(97,774,349)	(438,572,371)	(222,592,202)	(75,723,710)	(57,240,529)	(288,717,039)	(46,233,763)	(88,793,101)	(779,300,344)

Niagara Region								
2020 Development Charge Reserve Fund Statement								
Operating Projects Funded with Development Charges 2020								
Project Name	Development Charges Transferred to Projects			Total Expenditures (Life-to-Date)	Approved Budget by Funding Source (at 2020 Year End)			
	Prior Years	Current Year	Total		Development Charge Reserve Fund	Rate Operating	Levy Operating	Total Budget
Wastewater								
Combined Sewer Overflow Program (156 projects)	(1,351,963)	(1,976,047)	(3,328,010)	10,437,741	(8,590,959)	(14,373,526)	-	(22,964,485)
Wastewater Total	(1,351,963)	(1,976,047)	(3,328,010)	10,437,741	(8,590,959)	(14,373,526)	-	(22,964,485)
Services Related to Highways								
Bike Facilities	-	(42,500)	(42,500)	170,000	(50,000)	-	(150,000)	(200,000)
Services Related to Highways Total	-	(42,500)	(42,500)	170,000	(50,000)	-	(150,000)	(200,000)
General Government								
Municipal Comprehensive Review	(393,686)	-	(393,686)	463,160	(578,000)	-	(102,000)	(680,000)
Brock District Plan	-	(11,814)	(11,814)	13,127	(90,000)		(10,000)	(100,000)
New Regional Official Plan	(529,467)	(414,292)	(943,759)	1,215,609	(1,470,000)	-	(670,000)	(2,140,000)
General Government Total	(923,154)	(426,106)	(1,349,260)	1,691,896	(2,138,000)	-	(782,000)	(2,920,000)
Total	(2,275,117)	(2,444,653)	(4,719,770)	12,299,637	(10,778,959)	(14,373,526)	(932,000)	(26,084,485)

**Development Charges Reserve Fund  
Treasurer's Statement  
January 1, 2020 to December 31, 2020**

1. Description of the Service for which each fund was established:

<b>Service Category</b>	<b>Description of Service</b>
Services Related to a Highway	The fund is used for growth-related projects for roads and roads related structures.
Police Services	The fund is used for growth related projects for facilities or rolling stock vehicles with a useful economic life beyond 7 years.
General Government	The fund is used to finance the cost of growth-related studies.
Long Term Care	The fund is used for growth related projects for facilities that provide services.
Provincial Offences Act	The fund is used for growth related projects for facilities that provide services.
Health	The fund is used for growth related projects for facilities that provide services or rolling stock vehicles with a useful economic life beyond 7 years.
Emergency Medical Services	The fund is used for growth-related projects for facilities or rolling stock vehicles with a useful economic life beyond 7 years.
Social Housing	The fund is used for growth related projects for facilities that provide services.
Waste Diversion	The fund is used for growth-related projects for facilities and related infrastructure or rolling stock vehicles with a useful economic life beyond 7 years.
Wastewater	The fund is used for growth-related projects for infrastructure and facilities that provide services including collection and treatment.
Water	The fund is used for growth-related projects for infrastructure and facilities that provide services including supply, storage, treatment and distribution.

2. For credits (ex. Pre-payments, front-ended projects) in relation to the service or service category for which the fund was established:

Outstanding prepayment agreements have been entered into by the Region and the applicable developer as summarized below:

### Statement of Credit Holder Transactions<sup>1</sup>

<i><b>Credit Holder</b></i>	<i><b>Applicable D.C. Reserve Fund</b></i>	<i><b>Credit Balance Outstanding Beginning of Year 2020 (\$)</b></i>	<i><b>Additional Credits Granted During Year (\$)</b></i>	<i><b>Credits Used by Holder During Year (\$)</b></i>	<i><b>Credit Balance Outstanding End of Year 2020 (\$)</b></i>
<b>Richard P. Dystra Inc.</b> (386 Killaly St. East, Port Colborne)	General Government	261	-	-	261
	EMS	252	-	-	252
	Police Services	864	-	-	864
	Roads	13,306	-	-	13,306
	Wastewater	10,867	-	-	10,867
	Water	3,136	-	-	3,136
<b>Ross Great Lakes Holdings Inc.</b> (386 Killaly St. East, Port Colborne)	General Government	261	-	-	261
	EMS	252	-	-	252
	Police Services	864	-	-	864
	Roads	13,306	-	-	13,306
	Wastewater	10,867	-	-	10,867
	Water	3,136	-	-	3,136
<b>Total</b>		<b>57,372</b>	-	-	<b>57,372*</b>

<sup>1</sup> Differences may exist due to rounding.

\* To be refunded as per agreement

3. The amount of any money borrowed from the DC reserve during the previous year and the purpose for which it was borrowed:

No money was borrowed.

4. The amount of interest accrued during the previous year on money borrowed from the fund by the municipality:

No interest was accrued as no money was borrowed.

5. The amount and source of any money used by the municipality to repay, in the previous year, money borrowed from the fund, or interest on such money:

No source of money to repay as no money was borrowed.

6. A schedule that identifies credit recognized under section 17 and, for each credit organized, sets out the value of the credit, the service against which the credit is applied and the source of funds used to finance the credit.

No schedule as there are no credits to recognize as per section 17.

7. Statement respecting additional levies under Section 59.1 (1) & (2) of the Development Charges Act, 1997, as amended.

In accordance with Section 59.1 (1) & (2), the Niagara Region has not imposed any additional payments nor required the construction of a service not authorized under the Development Charges Act, 1997, as amended.