
Subject: Development Charge Reserve Fund Statement 2018

Report to: Corporate Services Committee

Report date: Wednesday, May 8, 2019

Recommendations

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

Key Facts

- This report provides Regional Council with a statement relating to the Development Charges (DC) reserve fund activities for 2018 in accordance with the Province's *Development Charges Act, 1997* as amended (DCA) and *Ontario Regulation 82/98*.
- Beginning in 2016, the DC reserve fund reporting requirements were updated to 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 2018, a total of approximately \$85.0 million in DC revenue is available for future eligible growth related capital projects after accounting for outstanding capital commitments.
- Outstanding DC capital commitments are approximately \$49.5 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 2019-2028 capital budget and forecast, which includes \$444 million in DC funded projects. At the end of 2018, the \$85.0 million in DC's available for funding included \$48.8 million collected and \$12.5 million expended from DC's in 2018.

It is important to note, that the \$48.8 million in DC's collected includes amounts totaling \$13.0 million in tax supported funding to repay the exemptions in the DC By-law. Additional details of the \$13.0 million in exemptions is discussed in CSD 9-2019.

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 shows the breakdown of the reserve fund activity from January 1, 2018 to December 31, 2018. During this period, the total DC reserve balances (before accounting for outstanding commitments) increased \$37.3 million, from \$97.2 million to \$134.5 million. After accounting for outstanding commitments to capital projects the net available balance equaled \$85.0 million at year end 2018. This total will be applied to eligible growth-related capital projects in 2019 and throughout the rest of the forecast period.

The \$85.0 million related to each of the DC service categories as follows:

DC Service Category	Ending Balance (\$)
General Government	\$ 1,248,893
Police Services	1,845,704
Services Related to a Highway	26,618,545
Wastewater	37,291,632
Water	12,266,115
EMS	185,926
Long Term Care	3,076,420
Provincial Offenses Act	180,783
Health	414,769
Social Housing	1,034,230
Waste Diversion	837,280
Total	\$ 85,000,743

Included within the DC reserve fund activity in Appendix 1 are transfers from the DC reserve totaling \$12.5 million to fund capital 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 prior to building permit issuance.

Appendix 2 identifies 111 active capital projects to which the \$12.5 million in DC funding was applied, along with a summary of the life-to-date expenditures and approved funding sources as of 2018 year end. A total of \$59.2 million of DCs have been allocated to projects that were active during 2018 from approved DC funding of \$108.7 million at year-end. On average DC funded projects have spent 54% of their respective budgets.

Appendix 3 identifies 146 active operating projects to which \$865,941 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 provides supplemental information required as outlined in O.Reg 82/98, including a description of the DC service categories, credit balances, and a summary of any borrowing from the DC reserve funds. Similar to previous Treasurer Statements on DC reserve funds, there are no credit balances or borrowing amounts to report. New to the report as of last year is the requirement for the Region 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. This initiative supports the strategic priorities of Investment, Innovation and Entrepreneurship and Positioning Niagara Globally.

Other Pertinent Reports

None.

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Appendices

Appendix 1	DC Reserve Fund Activity
Appendix 2	Capital Projects funded with DCs in 2018
Appendix 3	Operating Projects funded with DCs in 2018
Appendix 4	Description of Services

Niagara Region
2018 Development Charges Reserve Fund Statement
Statement of Activity - January 1, 2018 to December 31, 2018

	General Government	Police Services	Services Related to Highways	Wastewater	Water	EMS	Long Term Care	Provincial Offenses Act	Health	Social Housing	Waste Diversion	Total
Balance at December 31, 2017	\$ 844,001	\$ 763,299	\$ 42,254,385	\$ 31,870,851	\$ 19,293,318	\$ 984,597	\$ 503,874	\$ 34,086	\$ 65,724	\$ 369,972	\$ 212,954	\$ 97,197,059
Development Charges Revenue	\$ 666,097	\$ 1,132,291	\$ 18,817,742	\$ 12,759,977	\$ 8,969,101	\$ 386,788	\$ 2,543,186	\$ 144,935	\$ 345,105	\$ 2,214,827	\$ 837,109	\$ 48,817,159
Interest Income (1)	\$ 17,298	\$ 21,709	\$ 763,776	\$ 622,338	\$ 390,263	\$ 17,421	\$ 29,360	\$ 1,762	\$ 3,940	\$ 24,431	\$ 9,607	\$ 1,901,906
Transfer to Current Fund (see appendix 3)	\$ (255,937)	\$ -	\$ -	\$ (610,004)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (865,941)
Transfer to Capital (see appendix 2)	\$ (6,070)	\$ (33,363)	\$ (10,953,249)	\$ (821,508)	\$ (356,184)	\$ (249,073)	\$ -	\$ -	\$ -	\$ -	\$ (101,136)	\$ (12,520,583)
Balance at December 31, 2018	\$ 1,265,389	\$ 1,883,936	\$ 50,882,654	\$ 43,821,654	\$ 28,296,497	\$ 1,139,733	\$ 3,076,420	\$ 180,783	\$ 414,769	\$ 2,609,230	\$ 958,534	\$ 134,529,600
Capital Commitments (2)	\$ (16,051)	\$ (38,232)	\$ (24,264,109)	\$ (6,530,023)	\$ (16,030,382)	\$ (953,807)	\$ -	\$ -	\$ -	\$ (1,575,000)	\$ (121,254)	\$ (49,528,857)
Available Balance at December 31, 2018	\$ 1,249,338	\$ 1,845,704	\$ 26,618,545	\$ 37,291,632	\$ 12,266,115	\$ 185,926	\$ 3,076,420	\$ 180,783	\$ 414,769	\$ 1,034,230	\$ 837,280	\$ 85,000,743

(1) Interest Income is allocated to DC Reserve Funds in accordance with the Reserve and Reserve Fund Policy (C4-002)

(2) 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
2018 Development Charge Reserve Fund Statement
Capital Projects Funded with Development Charges 2018

Project	Project Description	Development Charges Transferred to Projects			Total Expenditures (Life-to-Date)	Approved Budget by Funding Source (at 2018 Year-end)							Grand Total
		Prior Years	Current Year	Total		Development Charge Fund	Levy Reserve	Rate Reserves	Debt Funding	Gas Tax Funding	External Recovery		
Water Operations													
20000183	Watermain - Hwy406 Cross Trans	(5,975)	(4,621)	(10,596)	11,916	(1,525,000)	-	(190,000)	-	-	-	(1,715,000)	
20000457	2017-NOTL PRV Four Mile Creek	(303,365)	60,667	(242,697)	525,844	(300,000)	-	(150,000)	-	-	(200,000)	(650,000)	
20000461	2017-King St Elev Tank Deconst	(1,345)	(23,226)	(24,571)	81,904	(285,000)	-	(665,000)	-	-	-	(950,000)	
20000467	2017-CNR Transmission Main	-	(104,267)	(104,267)	218,326	(6,400,000)	-	(600,000)	(6,400,000)	-	-	(13,400,000)	
20000614	18-ET-NEW Fort Erie	-	(5,535)	(5,535)	11,071	(127,500)	-	(127,500)	-	-	-	(255,000)	
20000619	18-ET-NEW Pelham	-	(4,025)	(4,025)	8,050	(217,500)	-	(217,500)	-	-	-	(435,000)	
20000623	18-WM NEW-Barrick Road	-	(332)	(332)	664	(132,500)	-	(132,500)	-	-	-	(265,000)	
10CW1302	Misc Prgm-Grimsby System Stor	(279,663)	(35,236)	(314,899)	629,797	(7,669,587)	-	(7,669,587)	-	-	-	(15,339,174)	
10CW1303	Meter Replacement Program	(15,794)	15,794	-	378,247	-	-	(3,550,000)	-	-	-	(3,550,000)	
10CW1304	Misc Prgm-Port Colborne Stora	(4,074,455)	(176,441)	(4,250,896)	9,776,635	(4,250,896)	-	(5,507,594)	-	-	(1,891,510)	(11,650,000)	
10CW1317	Decommissioning Crescent Park	(49,471)	(5,506)	(54,977)	427,595	(112,500)	-	(762,500)	-	-	-	(875,000)	
10CW1525	Master Meter Replacement - MM	(181,348)	(73,458)	(254,806)	254,806	(277,500)	-	-	-	-	-	(277,500)	
Water Operations Total		(4,911,417)	(356,184)	(5,267,601)	12,324,855	(21,297,983)	-	(19,572,181)	(6,400,000)	-	(2,091,510)	(49,361,674)	
Public Works - Levy													
20000141	20-Roundabout at S Grimsby Rd	-	(3,704)	(3,704)	39,512	(75,000)	(725,000)	-	-	-	-	(800,000)	
20000142	5-Killaly@Mellanby-PC	(79)	-	(79)	158	(37,500)	(37,500)	-	-	-	-	(75,000)	
20000145	63-Wellandport/Com Cntr-WL	-	(8,865)	(8,865)	14,775	(30,000)	(200,000)	-	-	-	-	(230,000)	
20000147	89-Welland Canal/Homer-NOTL	-	(238)	(238)	397	(30,000)	(200,000)	-	-	-	-	(230,000)	
20000319	St Davids Road East	-	(10,089)	(10,089)	178,169	(100,000)	(500,000)	-	-	-	(266,000)	(866,000)	
20000486	2017-Rehab RR 48 Carlton-Scott	(404)	(325)	(729)	1,822	(120,000)	(180,000)	-	-	-	-	(300,000)	
20000488	2017-Rehab RR 87 Locke to Ann	(2)	(613)	(614)	6,144	(35,000)	(315,000)	-	-	-	-	(350,000)	
20000491	2017-Cpcty RR37 406-Rice-Mer-Q	-	-	-	-	(510,000)	(90,000)	-	-	-	-	(600,000)	
20000495	2017-Misc Road Properties	-	-	-	-	(30,000)	(170,000)	-	-	-	-	(200,000)	
20000497	2017-Interchn St Davids @ 406	-	-	-	(0)	(760,000)	-	-	-	-	(900,000)	(1,660,000)	
20000503	Cpcty Imp-98-Charnwood-McLeod	-	(10,141)	(10,141)	20,382	(2,040,000)	(360,000)	-	-	(1,700,000)	(1,280,000)	(5,380,000)	
20000629	18 Ann-Illum Install & Upgrade	-	(2,049)	(2,049)	20,489	(40,000)	(360,000)	-	-	-	-	(400,000)	
20000658	18-Struc-Mewburn@CNR Tracks-NF	-	-	-	-	(425,000)	-	-	-	-	-	(425,000)	
20000659	18-Int Imprv-57 @ Cardinal-NF	-	-	-	-	(300,000)	150,000	-	-	-	-	(150,000)	
20000660	18-Rehab 56-Glend to St Dav-TH	-	(13,461)	(13,461)	134,607	(20,000)	-	-	-	-	-	(20,000)	
20000667	18- Rehab 49-HEPC to WII P2-NF	-	(2,871)	(2,871)	3,023	(892,500)	(52,500)	-	-	-	-	(945,000)	
20000668	18-Rehab 81-Burgoyne to CNR-SC	-	(2,300)	(2,300)	2,300	(50,000)	-	-	-	-	-	(50,000)	
20000984	Hwy 58 Eastbound at Collier Rd	-	(8,678)	(8,678)	8,678	(200,000)	-	-	-	-	-	(200,000)	
20000985	RR12 Chris/Mntn @ RR81 Main	-	(52)	(52)	516	(18,000)	(162,000)	-	-	-	-	(180,000)	
20000986	RR50 GlenRdge @ RR91 WestCh	-	(19)	(19)	190	(30,000)	(270,000)	-	-	-	-	(300,000)	
20000987	RR102 Stanley @ Portage	-	(135)	(135)	1,347	(30,000)	(270,000)	-	-	-	-	(300,000)	
20000988	RR25 Netherby @ RR116 Sodom	-	(4,116)	(4,116)	41,162	(30,000)	(270,000)	-	-	-	-	(300,000)	
20000989	RR24Victoria @ RR63 Canborough	-	(2)	(2)	17	(1,000)	(9,000)	-	-	-	-	(10,000)	
20000990	RR27 Schisler @ RR98 Montrose	-	-	-	-	(1,000)	(9,000)	-	-	-	-	(10,000)	
20000991	RR36 South Pelham @ Thorold Rd	-	(138)	(138)	1,377	(1,000)	(9,000)	-	-	-	-	(10,000)	
20000992	RR24 Victoria @RR81 Old Hwy 8	-	(132)	(132)	1,324	(1,000)	(9,000)	-	-	-	-	(10,000)	
20000993	2018 Intelligent Transport Sys	-	-	-	-	(27,400)	(246,600)	-	-	-	-	(274,000)	
20000994	2018 Signal Upgrades Program	-	(13,067)	(13,067)	130,672	(60,600)	(545,400)	-	-	-	-	(606,000)	
10PR1007	RR 77(Fourth Ave), D'Illario #	(186,659)	-	(186,659)	186,659	(222,000)	-	-	-	-	-	(222,000)	
10PR1015	RR 77(Fourth Ave), Raptis	-	-	-	-	(130,000)	-	-	-	-	-	(130,000)	
10RC0627	38-QEW/Fourth-SC	(1,283,139)	(5,663,627)	(6,946,766)	8,129,796	(10,160,000)	(710,000)	-	(920,000)	-	(200,000)	(11,990,000)	
10RC0816	57-TSR Ext-NF	(2,532,123)	(1,781,578)	(4,313,702)	6,418,186	(5,630,000)	(260,000)	-	(2,750,000)	-	(4,000,000)	(12,640,000)	
10RC0853	89-Jacobsen/Burleigh-SC	(1,369,623)	113,258	(1,256,365)	4,017,443	(1,720,000)	(3,030,000)	-	-	(750,000)	(1,000,000)	(6,500,000)	
10RC0905	46-Geneva/St Paul/Niagara-SC	(68,746)	(498,289)	(567,036)	1,265,992	(2,150,000)	(1,650,000)	-	(1,000,000)	-	(2,200,000)	(7,000,000)	
10RC0933	49-Montrose/St Stanley-NF	(1,792,835)	(1,366,358)	(3,159,193)	7,402,249	(3,345,137)	(340,000)	-	(800,000)	-	(3,352,794)	(7,837,931)	
10RC0934	18-George/King-LN	(639,973)	85,908	(554,065)	5,711,428	(600,000)	(74,000)	-	(3,100,000)	(2,200,000)	(2,271,223)	(8,245,223)	

Project	Project Description	Development Charges Transferred to Projects				Approved Budget by Funding Source (at 2018 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	Grand Total
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)
10RC0944	81-081220-Burgoyne-SC	(5,953,245)	295,327	(5,657,918)	84,865,030	(5,941,000)	(6,572,845)	-	(24,919,725)	(9,850,000)	(42,227,504)	(89,511,074)
10RC1020	10-Livingston/OEW-GR	(51,219)	(1,621)	(52,840)	52,840	(100,000)	-	-	-	-	-	(100,000)
10RC1172	20-Station/Rice-Ph3-PL	(1,057,379)	(18,128)	(1,075,507)	2,927,454	(1,154,700)	268,487	-	(281,798)	(1,975,000)	(650,000)	(3,793,011)
10RC1236	New Escarpment Crossing	(409,932)	(4,862)	(414,794)	691,323	(1,320,000)	(880,000)	-	-	-	-	(2,200,000)
10RC1241	14-RR20/Townline-WVL	(277,000)	1,953	(275,047)	5,271,562	(277,000)	(321,566)	-	(3,923,000)	(675,000)	(1,683,290)	(6,879,856)
10RC1242	87-Lakeport/Lake-SC	(990,536)	(9,464)	(1,000,000)	4,148,310	(1,000,000)	(485,090)	-	(1,900,000)	(600,000)	(1,652,635)	(5,637,725)
10RC1329	10-Livingston/OEW-GR	(118,077)	(377,858)	(495,935)	569,106	(1,375,000)	(225,000)	-	-	-	-	(1,600,000)
10RC1342	Annual - Transportation Maste	(993,740)	287,646	(706,094)	1,335,380	(733,000)	(278,266)	-	-	-	(340,000)	(1,351,266)
10RC1344	55-Con 6/EW Line-NOTL	(1,529,859)	(6,474)	(1,536,333)	2,376,195	(2,812,500)	(1,537,500)	-	-	-	(241,224)	(4,591,224)
10RC1353	87-Lake/Geneva Ph3-SC	(1,984,575)	(38,678)	(2,023,253)	5,002,130	(2,120,000)	(322,081)	-	(2,799,239)	-	(1,600,000)	(6,841,320)
10RC1447	69-Effingham/Wessel-PH 2-SC	(26,857)	(40,983)	(67,840)	678,418	(910,000)	(1,020,000)	-	(720,000)	(6,450,000)	(17,793)	(9,117,793)
10RC1462	89-Homer/NOTG-NOTL	(1,958,049)	63,526	(1,894,522.72)	2,304,244	(1,894,523)	(390,000)	-	-	-	(87,948)	(2,372,471)
10RC1554	Glendale Ave Interchange @ OEW	(4,371)	(285)	(4,656)	10,955	(425,000)	(75,000)	-	-	-	(500,000)	(1,000,000)
10RC1555	54-Hwy 20/Merritt-PL	(444,363)	(1,688,447)	(2,132,809)	2,509,211	(7,310,000)	(1,290,000)	-	-	-	-	(8,600,000)
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	(14,505)	(68,026)	(82,531)	150,057	(100,000)	-	-	(450,000)	-	-	(550,000)
10RC1560	1-Albert/Lakeshore-FE	(13,354)	(123,146)	(136,500)	553,393	(136,500)	(292,500)	-	(800,000)	-	-	(1,229,000)
10RC1561	1-Burleigh/Bufalo-FE	(2,461)	(16,515)	(18,976)	10,175,367	(22,500)	(2,942,500)	-	-	(9,100,000)	(5,000)	(12,070,000)
10RC1562	RR 42 - Ontario Street EA	(12,833)	(82)	(12,914)	129,141	(50,000)	-	-	(450,000)	-	-	(500,000)
10RC1563	45-RR4/RR63-WF	(30,108)	(1,003)	(31,111)	311,113	(177,500)	(337,500)	-	(1,260,000)	-	-	(1,775,000)
10RC1564	81-Durham/Lincoln-LI	(4,405)	(1,058)	(5,463)	142,035	(37,500)	(937,500)	-	-	-	-	(975,000)
10RC1567	27-PCD/Lincoln-WE	(5,859)	(13,391)	(19,251)	266,546	(130,000)	(725,000)	-	-	-	-	(855,000)
Public Works - Levy Total		(24,336,501)	(10,953,249)	(35,289,750)	158,983,293	(59,553,859)	(29,627,861)	-	(46,748,762)	(33,300,000)	(64,475,411)	(233,705,893)
Wastewater Operations												
20000194	Sewer & Frce - Hansler Trunk	(449,461)	-	(449,461)	449,461	(700,000)	-	-	-	-	-	(700,000)
20000196	Sewer & Frce - Hwy406 Trunk	(399)	-	(399)	399	(1,450,000)	-	-	-	-	-	(1,450,000)
20000198	Sewer & Frce - Victoria Ave	(1,478,165)	(39)	(1,478,204)	3,695,509	(1,500,000)	-	(2,250,000)	-	-	-	(3,750,000)
20000696	18-SPS REPLACE-Rosemount S-PC	-	(89)	(89)	178	(100,000)	-	(100,000)	-	-	-	(200,000)
20000697	18-SPS REPLACE-Beaverdams-PT.D	-	(19,713)	(19,713)	24,641	(172,000)	-	(43,000)	-	-	-	(215,000)
20000698	18-SPS REPLACE Campden-LN	-	(2,361)	(2,361)	2,623	(180,000)	-	(20,000)	-	-	-	(200,000)
20000702	18-SPS & FM UPG- Laurie AVE-LN	-	(31,790)	(31,790)	35,344	(630,000)	-	(70,000)	-	-	-	(700,000)
20000707	18-SPS REPLACE-Bridgeport-GR	-	(2,907)	(2,907)	3,648	(120,000)	-	(30,000)	-	-	-	(150,000)
20000709	18-SPS REPLACE-Jordan Valley	-	(556)	(556)	695	(140,000)	-	(35,000)	-	-	-	(175,000)
20000724	18-WWTP-NEW-South NF Plant	-	(16,547)	(16,547)	41,368	(1,000,000)	-	-	(1,500,000)	-	-	(2,500,000)
20000729	18-SPS-UPG-Catharine St-FE	-	(15,030)	(15,030)	18,787	(400,000)	-	(100,000)	-	-	-	(500,000)
10SW0530	Ontario Road Pump Station Upg	(584,351)	(52)	(584,402)	4,597,502	(584,402)	-	(3,802,966)	(250,000)	-	-	(4,637,369)
10SW0807	NOTL WWTP Capacity Expansion	(5,002,608)	(299,872)	(5,302,480)	46,932,473	(5,325,000)	-	(12,258,333)	-	(800,000)	(28,748,467)	(47,131,800)
10SW1117	Clarke Street Pump Station Up	(179,470)	(17,957)	(197,427)	1,752,104	(197,427)	-	(1,185,908)	(500,000)	-	-	(1,883,335)
10SW1212	Sewer & Forcemain Prg-Park Rd	(4,159,900)	100,531	(4,059,369)	12,188,158	(4,159,900)	-	(7,530,100)	-	(800,000)	-	(12,490,000)
10SW1230	Lakeside Pump Station Upgrade	(39,236)	(13,132)	(52,368)	100,674	(260,086)	-	(239,914)	-	-	-	(500,000)
10SW1267	PS Imprv Program - South Side	(534,011)	(2,092)	(536,103)	6,366,887	(560,000)	-	(6,090,689)	-	-	-	(6,650,689)
10SW1307	Sewer & Forcemain Prgm-Confed	(511,892)	(2,187)	(514,079)	1,713,595	(514,079)	-	(1,277,500)	-	-	-	(1,791,579)
10SW1362	Burleigh Hill/Glendale Ph1 CSO	(13,017)	(59,112)	(72,129)	46,968	(425,000)	-	-	-	-	-	(425,000)
10SW1365	Sewer Separation - River Rd A	-	(35,666)	(35,666)	-	(250,000)	-	(50,000)	-	-	-	(300,000)
10SW1368	Sewer Separation - Empire St	-	(17,279)	(17,279)	-	(25,000)	-	(250,000)	-	-	-	(275,000)
10SW1407	Lakeshore (NOTL), Garrison, W	(474,432)	112,994	(361,438)	3,117,252	(380,838)	-	(2,886,615)	-	-	(17,120)	(3,284,573)
10SW1467	Maranda Street Sewer Separati	-	(9,352)	(9,352)	-	(10,000)	-	-	-	-	-	(10,000)
10SW1485	Extraneous Flow & Collection	-	(44,709)	(44,709)	-	(500,000)	-	-	-	-	-	(500,000)
10SW1487	CSO & Sewer Separation Flow L	-	(50,000)	(50,000)	50,000	(50,000)	-	-	-	-	-	(50,000)
10SW1504	Misc Prgm - Master Meter Repl	(60,735)	(26,149)	(86,884)	530,574	(90,000)	-	(459,600)	-	-	-	(549,600)
10SW1517	WWTP Upgrade Prgm - Niagara F	(4,169)	(10,813)	(14,982)	262,189	(120,000)	-	(1,980,000)	-	-	-	(2,100,000)
10SW1518	WWTP Upgrade Prgm - PC Biosld	(16,717)	(1,858)	(18,574)	93,131	(30,000)	-	(120,000)	-	-	-	(150,000)

Project	Project Description	Development Charges Transferred to Projects			Total Expenditures (Life-to-Date)	Approved Budget by Funding Source (at 2018 Year-end)						Grand Total
		Prior Years	Current Year	Total		Development Charge Fund	Levy Reserve	Rate Reserves	Debt Funding	Gas Tax Funding	External Recovery	
10SW1525	PS Cpcy Expnsn Prg-Smith Odour	(34,790)	(332,703)	(367,492)	750,904	(734,100)	-	(765,900)	-	-	-	(1,500,000)
10SW1526	PS Improve Prgm - E-side PS PC	(14,279)	(10,756)	(25,035)	250,353	(40,000)	-	(360,000)	-	-	-	(400,000)
10SW1527	Master Meter Replace - Mrt Med	(51,669)	(12,315)	(63,985)	80,338	(313,000)	-	(80,000)	-	-	-	(393,000)
Wastewater Operations Total		(13,609,302)	(821,508)	(14,430,810)	83,105,755	(20,960,833)	-	(41,985,525)	(2,250,000)	(1,600,000)	(28,765,587)	(95,561,944)
General Government												
10GC1403	IT Apps Replace/Upgrade	(17,880)	(6,070)	(23,949)	117,522	(40,000)	(160,000)	-	-	-	-	(200,000)
General Government Total		(17,880)	(6,070)	(23,949)	117,522	(40,000)	(160,000)	-	-	-	-	(200,000)
NRPS												
20000742	18-NRPS Powder Narc Handling	-	(71,595)	(71,595)	40,262	(71,595)	-	-	-	-	-	(71,595)
10PO0515	Long-term Acc - NRPS HQ & D2	(3,789,506)	38,232	(3,751,274)	65,341,130	(3,789,506)	2,700,000	-	(64,766,503)	-	(151,056)	(66,007,065)
NRPS Total		(3,789,506)	(33,363)	(3,822,869)	65,381,392	(3,861,101)	2,700,000	-	(64,766,503)	-	(151,056)	(66,078,660)
Emergency Medical Services												
20000117	Long-trm Acc - EMS Central Hub	-	-	-	-	(858,360)	-	-	(3,036,890)	-	-	(3,895,250)
20000605	Ann-EMS Ambulance and Equip	-	(249,073)	(249,073)	1,876,073	(344,520)	-	-	(2,250,480)	-	-	(2,595,000)
Emergency Medical Services Total		-	(249,073)	(249,073)	1,876,073	(1,202,880)	-	-	(5,287,370)	-	-	(6,490,250)
Social Housing												
20000752	Social Housing ASD Reqs	-	-	-	-	(1,575,000)	(175,000)	-	-	-	-	(1,750,000)
Social Housing Total		-	-	-	-	(1,575,000)	(175,000)	-	-	-	-	(1,750,000)
Waste Diversion												
20000171	NR12 – Drop-Off Upgrades	-	-	-	-	(35,280)	-	(196,720)	-	-	-	(232,000)
10GL1519	Bridge St - Public Drop Off D	-	(101,136)	(101,136)	101,136	(187,110)	-	(659,890)	-	-	-	(847,000)
Waste Diversion Total		-	(101,136)	(101,136)	101,136	(222,390)	-	(856,610)	-	-	-	(1,079,000)
Grand Total		(46,664,605)	(12,520,583)	(59,185,188)	321,890,025	(108,714,046)	(27,262,861)	(62,414,316)	(125,452,635)	(34,900,000)	(95,483,563)	(454,227,421)

Niagara Region
2018 Development Charge Reserve Fund Statement
Operating Projects Funded with Development Charges 2018

Project Name	Development Charges Transferred to Projects			Total Expenditures (Life-to-Date)	Approved Budget by Funding Source (at 2018 Year End)			
	Prior Years	Current Year	Total		Development Charge Reserve Fund	Rate Operating	Levy Operating	Total
Wastewater								
Combined Sewer Overflow Program (144 projects)	(522,636)	(610,004)	(1,132,640)	4,530,560	(5,727,386)	(13,182,157)	(150,000)	(19,059,542)
General Government								
Municipal Comprehensive Review	(211,913)	(181,773)	(393,686)	463,160	(578,000)	-	(102,000)	(680,000)
New Regional Official Plan	(49,159)	(74,165)	(123,324)	137,026	(360,000)	-	(40,000)	(400,000)
Sub-Total General Government	(261,072)	(255,937)	(517,010)	600,186	(938,000)	-	(142,000)	(1,080,000)
Total	(783,708)	(865,941)	(1,649,650)	5,130,746	(6,665,386)	(13,182,157)	(292,000)	(20,139,542)

Development Charges Reserve Fund
Treasurer's Statement
January 1, 2018 to December 31, 2018

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

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 Long Term Care	The fund is used to finance the cost of growth-related studies. 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					
<i>Credit Holder</i>	<i>Applicable D.C. Reserve Fund</i>	<i>Credit Balance Outstanding Beginning of Year 2018 (\$)</i>	<i>Additional Credits Granted During Year (\$)</i>	<i>Credits Used by Holder During Year (\$)</i>	<i>Credit Balance Outstanding End of Year 2018 (\$)</i>
Richard P. Dystra Inc. (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
Ross Great Lakes Holdings Inc. (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
77 Yates Inc. Condos (fmr 2574518 Ont. Inc.) (77 Yates St., St. Catharines)	General Government	1,702	-	(1,702)	-
	EMS	1,628	-	(1,628)	-
	Police Services	5,476	-	(5,476)	-
	Roads	73,704	-	(73,704)	-
	Wastewater	69,523	-	(69,523)	-
	Water	20,054	-	(20,054)	-
Emshih Beamsville Inc. (Alyssa Drive, Lincoln)	General Government	3,186	-	(3,186)	-
	EMS	2,950	-	(2,950)	-
	Police Services	10,384	-	(10,384)	-
	Roads	147,618	-	(147,618)	-
	Wastewater	129,446	-	(129,446)	-
	Water	37,288	-	(37,288)	-
Homes by Desantis (Lake) Inc. (Corner North Service Rd & Casablanca Blvd, Grimsby)	General Government	7,622	-	(6,039)	1,583
	EMS	7,163	-	(5,675)	1,488
	Police Services	24,335	-	(19,280)	5,055
	Roads	527,390	-	(417,832)	109,557
	Wastewater	307,545	-	(243,657)	63,888
	Water	88,709	-	(70,281)	18,428
<i>Total</i>		1,523,097	-	(1,265,723)	257,374

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.