
Subject: Regional Development Charges Treasurer's Statement 2019

Report to: Corporate Services Committee

Report date: Wednesday, May 13, 2020

Recommendations

1. 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 2019 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 2019, a total of approximately \$83.0 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 \$80.1 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 2020-2029 capital budget and forecast, which includes \$565 million in DC funded projects. At the end of 2019, the \$83.0 million in DC's available for funding included \$45.5 million collected and \$19.8 million expended from DC's in 2019.

It is important to note, that the \$45.5 million in DC's collected includes amounts totaling \$8.4 million in tax supported funding to pay for the exemptions in the DC By-law. Additional details of the \$8.4 million in grants is discussed in greater detail in the 2019 Q4 Financial Update.

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, 2019 to December 31, 2019. During this period, the total DC reserve balances (before accounting for outstanding commitments) increased \$28.6 million, from \$134.5 million to \$163.1 million. After accounting for outstanding commitments to capital projects the net available balance equaled \$83.0 million at year end 2019. This total will be applied to eligible growth-related capital projects in 2020 and throughout the rest of the forecast period.

The \$83.0 million after commitments related to each of the DC service categories as follows:

<u>DC Service Category</u>	<u>Ending Balance (\$)</u>
General Government	\$ 1,483,024
Police Services	2,937,443
Services Related to a Highway	15,097,638
Wastewater	42,860,310
Water	8,772,458
EMS	1,449,160
Long Term Care	5,727,175
Provincial Offenses Act*	(15,848)
Health	768,259
Social Housing	2,480,731
Waste Diversion	1,444,178
Total	\$ 83,004,529

* Balance excluding commitments is \$315,152 (positive balance).

Included within the DC reserve fund activity in Appendix 1 are transfers from the DC reserve totaling \$19.8 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 to building permit issuance.

Appendix 2 identifies 119 active capital projects to which the \$18.3 million in DC funding was applied, along with a summary of the life-to-date expenditures and approved funding sources as of 2019 year end. A total of \$66.8 million of DCs have been allocated to projects that were active during 2019 from approved DC funding of \$147.3 million at year-end. On average DC funded projects have spent 45% of their respective budgets.

Appendix 3 identifies 166 active operating projects to which \$1.5 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 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. 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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Appendices

Appendix 1	DC Reserve Fund Activity
Appendix 2	Capital Projects funded with DCs in 2019
Appendix 3	Operating Projects funded with DCs in 2019
Appendix 4	Description of Services

Niagara Region
2019 Development Charges Reserve Fund Statement
Statement of Activity - January 1, 2019 to December 31, 2019

Development Charge Category	Balance at December 31, 2018	Development Charges Revenue	Interest Income (1)	Transfer to Current Fund (see appendix 3)	Transfer to Capital (see appendix 2)	Balance at December 31, 2019	Capital Commitments (2)	Available Balance at December 31, 2019
General Government	\$ 1,265,389	\$ 596,567	\$ 27,212	\$ (406,144)	\$ -	\$ 1,483,024	\$ -	\$ 1,483,024
Police Services	\$ 1,883,936	\$ 1,043,581	\$ 48,158	\$ -	\$ 4,321	\$ 2,979,996	\$ (42,553)	\$ 2,937,443
Services Related to Highways	\$ 50,882,654	\$ 17,499,264	\$ 1,067,084	\$ -	\$ (12,556,156)	\$ 56,892,847	\$ (41,795,209)	\$ 15,097,638
Wastewater	\$ 43,821,654	\$ 11,854,219	\$ 950,641	\$ (1,120,037)	\$ (3,313,389)	\$ 52,193,089	\$ (9,332,779)	\$ 42,860,310
Water	\$ 28,296,497	\$ 8,308,802	\$ 626,986	\$ -	\$ (2,203,203)	\$ 35,029,081	\$ (26,256,623)	\$ 8,772,458
EMS	\$ 1,139,733	\$ 378,436	\$ 26,439	\$ -	\$ (14,048)	\$ 1,530,559	\$ (81,399)	\$ 1,449,160
Long Term Care	\$ 3,076,420	\$ 2,563,590	\$ 87,164	\$ -	\$ -	\$ 5,727,175	\$ -	\$ 5,727,175
Provincial Offenses Act	\$ 180,783	\$ 129,459	\$ 4,910	\$ -	\$ -	\$ 315,152	\$ (331,000)	\$ (15,848)
Health	\$ 414,769	\$ 341,777	\$ 11,713	\$ -	\$ -	\$ 768,259	\$ -	\$ 768,259
Social Housing	\$ 2,609,230	\$ 1,963,977	\$ 69,103	\$ -	\$ (272,102)	\$ 4,370,209	\$ (1,889,478)	\$ 2,480,731
Waste Diversion	\$ 958,534	\$ 799,171	\$ 27,827	\$ -	\$ 66,468	\$ 1,852,000	\$ (407,821)	\$ 1,444,178
Total	\$ 134,529,600	\$ 45,478,843.81	\$ 2,947,237.53	\$ (1,526,180.80)	\$ (18,288,108.56)	\$ 163,141,391.59	\$ (80,136,862.64)	\$ 83,004,528.95

(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
2019 Development Charge Reserve Fund Statement
Capital Projects Funded with Development Charges 2019

Project	Project Description	Development Charges Transferred to Projects			Total Expenditures (Life-to-Date)	Approved Budget by Funding Source (at 2019 Year-end)						
		Prior Years	Current Year	Total		Development Charge Fund	Levy Reserve	Rate Reserves	Debt Funding	Gas Tax Funding	External Recovery	Grand Total
EMS												
20000605	18 Ann-EMS Ambulance and Equip	(249,073)	(14,048)	(263,121)	1,981,887	(344,520)	-	-	(2,250,480)	-	-	(2,595,000)
EMS Total		(249,073)	(14,048)	(263,121)	1,981,887	(344,520)	-	-	(2,250,480)	-	-	(2,595,000)
Social Housing												
20000752	18-Social Housing ASD Reqs	-	-	-	-	(1,575,000)	(175,000)	-	-	-	-	(1,750,000)
20000680	18-NRH New Development	-	(272,102)	(272,102)	432,570	(586,580)	(117,420)	-	-	-	(106,000)	(810,000)
Social Housing Total		-	(272,102)	(272,102)	432,570	(2,161,580)	(292,420)	-	-	-	(106,000)	(2,560,000)
Provincial Offences Act												
10GD1107	Court Facilities Renewal	-	-	-	11,520,370	(331,000)	(2,244,105)	-	(9,433,070)	-	-	(12,008,175)
Provincial Offences Act Total		-	-	-	11,520,370	(331,000)	(2,244,105)	-	(9,433,070)	-	-	(12,008,175)
Long Term Care												
10PO0515	Long-term Acc - NRPS HQ & D2	(3,751,274)	4,321	(3,746,953)	65,265,866	(3,789,506)	2,700,000	-	(64,766,503)	-	(151,056)	(66,007,065)
Long Term Care Total		(3,751,274)	4,321	(3,746,953)	65,265,866	(3,789,506)	2,700,000	-	(64,766,503)	-	(151,056)	(66,007,065)
Services Related to Highways												
10RC1566	81-St Paul W CNR Bridge-SC	-	(29,325)	(29,325)	351,890	(187,500)	-	-	(1,562,500)	-	(500,000)	(2,250,000)
20000658	18-Struc-Mewburn@CNR Tracks-NF	-	-	-	-	(2,125,000)	(75,000)	-	(300,000)	-	-	(2,500,000)
10RC0944	81-081220-Burgoyne-SC	(5,657,918)	(283,082)	(5,941,000)	91,504,089	(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	(414,794)	(54,010)	(468,804)	691,323	(2,170,000)	(1,030,000)	-	-	-	-	(3,200,000)
10RC1344	55-Con 6/EW Line-NOTL	(1,536,333)	(14,186)	(1,550,519)	2,398,137	(2,812,500)	(1,537,500)	-	-	-	-	(4,350,000)
10RC1554	Glendale Ave Interchange @ QEWS	(4,656)	(43,675)	(48,331)	61,233	(5,525,000)	(975,000)	-	-	-	(500,000)	(7,000,000)
10RC1555	54-Hwy 20/Merritt-PL	(2,132,809)	(3,112,034)	(5,244,844)	6,170,405	(6,672,500)	(1,177,500)	-	-	-	-	(7,850,000)
20000491	2017-Cpcty RR37 406-Rice-Mer-Q	-	-	-	-	(510,000)	(90,000)	-	-	-	-	(600,000)
20000503	Cpcty Imp-98-Charnwood-McLeod	(10,141)	(1,333,006)	(1,343,147)	3,324,520	(1,963,500)	(1,196,500)	-	-	(1,700,000)	-	(4,860,000)
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)
10RC0816	57-TSR Ext-NF	(4,313,702)	(326,261)	(4,639,963)	6,564,271	(10,730,000)	(1,700,000)	-	(2,750,000)	-	-	(15,180,000)
10RC1020	10-Livingston/QEWS-GR	(52,840)	(15,188)	(68,028)	68,027	(100,000)	-	-	-	-	-	(100,000)
10RC1329	10-Livingston/QEWS-GR	(495,935)	(506,826)	(1,002,761)	1,193,158	(9,875,000)	(1,875,000)	-	-	-	-	(11,750,000)
10RC0933	49-Montrose/Stanley-NF	(3,159,193)	(547,232)	(3,706,425)	8,249,636	(3,719,137)	(406,000)	-	(800,000)	-	(3,352,794)	(8,277,931)
20000905	19 Ann-Illum Install&Upgrade	-	(1,395)	(1,395)	13,949	(75,000)	(675,000)	-	-	-	-	(750,000)
10RC0853	89-Jacobsen/Burleigh-SC	(1,256,365)	(10,619)	(1,266,984)	4,051,403	(1,563,636)	(2,686,364)	-	-	(750,000)	-	(5,000,000)
10RC0905	46-Geneva/St Paul/Niagara-SC	(567,036)	(721,062)	(1,288,098)	2,875,815	(1,590,070)	(1,235,930)	-	(724,000)	-	-	(3,550,000)
20000141	20-Roundabout at S Grimsby Rd	(3,704)	(5,615)	(9,319)	616,236	(75,000)	(2,125,000)	-	-	(2,759,863)	-	(4,959,863)
20000142	5-Killaly@Mellanby-PC	(79)	79	-	158	(37,500)	(37,500)	-	-	-	-	(75,000)
20000497	2017-Interchng St Davids @ 406	-	(341,663)	(341,663)	2,279,776	(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	-	-	-	-	(125,000)	(125,000)	-	-	-	-	(250,000)
20000984	Hwy 58 Eastbound at Collier Rd	(8,678)	(41,017)	(49,695)	49,694	(200,000)	-	-	-	-	-	(200,000)
20000495	2017-Misc Road Properties	-	(1,272)	(1,272)	8,483	(30,000)	(170,000)	-	-	-	-	(200,000)
10RC0627	38-QEWS/Fourth-SC	(6,946,766)	(4,514,137)	(11,460,903)	13,450,840	(17,918,711)	(2,091,196)	-	(920,000)	-	(100,000)	(21,029,907)
20000319	St Davids Road East	(10,089)	(29,623)	(39,712)	428,724	(616,800)	(5,776,200)	-	-	-	(266,000)	(6,659,000)
10RC1172	20-Station/Rice-Ph3-PL	(1,075,507)	(1,458)	(1,076,965)	2,931,422	(1,154,700)	268,487	-	(281,798)	(1,975,000)	-	(3,143,011)
10RC1447	69-Effingham/Wessel-PH 2-SC	(67,840)	(88,517)	(156,356)	1,563,562	(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	(82,531)	66,112	(16,419)	164,192	(100,000)	(450,000)	-	(450,000)	-	-	(1,000,000)
10RC1560	1-Albert/Lakeshore-FE	(136,500)	100,694	(35,806)	567,912	(136,500)	(1,228,500)	-	(800,000)	-	-	(2,165,000)
10RC1561	1-Burleigh/Buffalo-FE	(18,976)	(2,077)	(21,053)	11,288,823	(22,500)	(2,942,500)	-	-	(9,100,000)	-	(12,065,000)
10RC1562	RR 42 - Ontario Street EA	(12,914)	(210)	(13,124)	131,247	(50,000)	-	-	(450,000)	-	-	(500,000)
10RC1563	45-RR4/RR63-WF	(31,111)	(1,730)	(32,842)	328,419	(177,500)	(337,500)	-	(1,260,000)	-	-	(1,775,000)
10RC1564	81-Durham/Lincoln-Li	(5,463)	(1,083)	(6,546)	170,189	(37,500)	(937,500)	-	-	-	-	(975,000)
10RC1567	27-PCD/Lincoln-WF	(19,251)	(22,579)	(41,829)	462,785	(470,000)	(4,730,000)	-	-	-	-	(5,200,000)
20000145	63-Wellandport/Com Cntre-WL	(8,865)	7,941	(924)	15,404	(30,000)	(470,000)	-	-	-	-	(500,000)
20000147	89-Welland Canal/Homer-NOTL	(238)	214	(24)	397	(30,000)	(470,000)	-	-	-	-	(500,000)
20000486	2017-Rehab RR 48 Carlton-Scott	(729)	(686)	(1,415)	3,537	(120,000)	(180,000)	-	-	-	-	(300,000)

Project	Project Description	Development Charges Transferred to Projects			Total Expenditures (Life-to-Date)	Approved Budget by Funding Source (at 2019 Year-end)						
		Prior Years	Current Year	Total		Development Charge Fund	Levy Reserve	Rate Reserves	Debt Funding	Gas Tax Funding	External Recovery	Grand Total
20000488	2017-Rehab RR 87 Locke to Ann	(614)	(16,730)	(17,345)	226,277	(35,000)	(315,000)	-	-	-	-	(350,000)
20000660	18-Rehab 56-Glendale to St Dav-TH	(13,461)	(4,672)	(18,133)	1,303,888	(200,000)	(1,800,000)	-	-	-	-	(2,000,000)
20000667	18- Rehab 49-HEPC to Wil P2-NF	(2,871)	(89,554)	(92,425)	108,736	(595,000)	(105,000)	-	-	-	-	(700,000)
20000668	18-Rehab 81-Burgoyne to CNR-SC	(2,300)	2,070	(230)	2,300	(50,000)	(450,000)	-	-	-	-	(500,000)
20000897	19-Rds Rehab RR20 - Griffin St	-	-	-	-	(50,000)	(450,000)	-	-	-	-	(500,000)
20000898	19-Rds Rehab - RR 72 Louth St	-	(1,685)	(1,685)	4,213	(200,000)	(300,000)	-	-	-	-	(500,000)
20000900	19-Rds Rehab - RR 81 Main St	-	(558)	(558)	5,589	(25,000)	(225,000)	-	-	-	-	(250,000)
20000912	19 Ann-Roads Resurfacing	-	(450,895)	(450,895)	4,508,948	(884,400)	(3,159,600)	-	-	(4,800,000)	-	(8,844,000)
10RC1242	87-Lakeport/Lake-SC	(1,000,000)	(40,805)	(1,040,805)	4,148,310	(1,040,805)	(607,505)	-	(1,900,000)	(600,000)	-	(4,148,310)
10RC1353	87-Lake/Geneva Ph3-SC	(2,023,253)	(13,212)	(2,036,465)	5,034,794	(2,120,000)	(322,081)	-	(2,799,239)	-	-	(5,241,320)
20000915	19 Ann-Patrol Yard Imprv	-	(308)	(308)	855	(360,000)	(640,000)	-	-	-	-	(1,000,000)
20000993	2018 Intelligent Transport Sys	-	(6,348)	(6,348)	63,480	(27,400)	(246,600)	-	-	-	-	(274,000)
20000994	2018 Signal Upgrades Program	(13,067)	(31,404)	(44,472)	444,722	(60,600)	(545,400)	-	-	-	-	(606,000)
20001251	19-Ann-Intellgnt Transport Sys	-	-	-	-	(30,000)	(270,000)	-	-	-	-	(300,000)
20001252	19-Ann-Traffic Signal Equipmen	-	-	-	-	(65,000)	(585,000)	-	-	-	-	(650,000)
20000629	18 Ann-Illum Install & Upgrade	(2,049)	(10,483)	(12,532)	125,320	(40,000)	(360,000)	-	-	-	-	(400,000)
20000985	RR12 Chris/Mntn @ RR81 Main	(52)	(18,672)	(18,724)	187,239	(20,000)	(180,000)	-	-	-	-	(200,000)
20000986	RR50 GlenRdge @ RR91 WestCh	(19)	(266)	(285)	2,846	(30,000)	(270,000)	-	-	-	-	(300,000)
20000987	RR102 Stanley @ Portage	(135)	(426)	(560)	5,599	(30,000)	(270,000)	-	-	-	-	(300,000)
20000988	RR25 Netherby @ RR116 Sodom	(4,116)	3,069	(1,047)	10,468	(30,000)	(270,000)	-	-	-	-	(300,000)
20000989	RR24Victoria @ RR63 Canborough	(2)	(128)	(130)	1,296	(28,500)	(256,500)	-	-	-	-	(285,000)
20000990	RR27 Schisler @ RR98 Montrose	-	-	-	-	(1,000)	(9,000)	-	-	-	-	(10,000)
20000991	RR36 South Pelham @ Thorold Rd	(138)	(102)	(239)	2,395	(28,500)	(256,500)	-	-	-	-	(285,000)
20000992	RR24 Victoria @RR81 Old Hwy 8	(132)	(227)	(360)	3,598	(1,000)	(9,000)	-	-	-	-	(10,000)
20001250	19-Ann-Traffic Signal Design	-	(200)	(200)	1,996	(5,000)	(45,000)	-	-	-	-	(50,000)
20001253	19-RR91 Westchester Av @ Blain	-	(7)	(7)	73	(27,500)	(247,500)	-	-	-	-	(275,000)
20001254	19-RR41 (Woodlawn Av) @ Seaway	-	(86)	(86)	859	(27,500)	(247,500)	-	-	-	-	(275,000)
Services Related to Highways Total		(31,860,022)	(12,556,156)	(44,416,177)	179,134,785	(86,332,421)	(62,518,498)	-	(41,312,262)	(37,984,863)	(44,577,748)	(272,725,791)
Wastewater												
10SW1362	Burleigh Hill/Glendale Ph1 CSO	(72,129)	25,161	(46,968)	46,968	(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	-	-	(10,000)	-	-	-	-	-	(10,000)
10SW1485	Extraneous Flow & Collection	(44,709)	(55,949)	(100,658)	100,658	(500,000)	-	-	-	-	-	(500,000)
20000859	19-Decomission Biggar Lagoon	-	(7,890)	(7,890)	26,299	(102,000)	-	(238,000)	-	-	-	(340,000)
10SW1504	Misc Prgm - Master Meter Repl	(86,884)	(50)	(86,934)	530,879	(90,000)	-	(459,600)	-	-	-	(549,600)
10SW1527	Master Meter Replace - Mrt Med	(63,985)	(599,892)	(663,877)	728,409	(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	(19,713)	(93,199)	(112,912)	141,140	(372,000)	-	(93,000)	-	-	-	(465,000)
20000698	18-SPS REPLACE Campden-LN	(2,361)	(46,923)	(49,284)	54,760	(180,000)	-	(20,000)	-	-	-	(200,000)
20000707	18-SPS REPLACE-Bridgeport-GR	(2,907)	(51,030)	(53,937)	67,421	(200,000)	-	(50,000)	-	-	-	(250,000)
20000709	18-SPS REPLACE-Jordan Valley	(556)	(33,305)	(33,860)	42,326	(140,000)	-	(35,000)	-	-	-	(175,000)
20000729	18-SPS-UPG-Catharine St-FE	(15,030)	(13,288)	(28,318)	35,397	(400,000)	-	(100,000)	-	-	-	(500,000)
20000854	19-Line 2 SPS Pump Replacement	-	(19,678)	(19,678)	24,597	(136,000)	-	(34,000)	-	-	-	(170,000)
20000856	19-Lake Street SPS Upgrade	-	(9,605)	(9,605)	12,007	(672,000)	-	(168,000)	-	-	-	(840,000)
20000866	19-Decomission Old Central SPS	-	(16,271)	(16,271)	54,238	(45,000)	-	(105,000)	-	-	-	(150,000)
10SW1230	Lakeside Pump Station Upgrade	(52,368)	35,061	(17,307)	166,359	(260,086)	-	(2,239,914)	-	-	-	(2,500,000)
10SW1267	PS Imprv Program - South Side	(536,103)	(223)	(536,327)	6,369,542	(560,000)	-	(6,090,689)	-	-	-	(6,650,689)
10SW1525	PS Cpcy Expsns Prg-Smth Odour	(367,492)	(37,823)	(405,315)	828,189	(734,100)	-	(765,900)	-	-	-	(1,500,000)
10SW1407	Lakeshore (NOTL), Garrison, W	(361,438)	(2,623)	(364,061)	3,139,876	(380,838)	-	(2,886,615)	-	-	(17,120)	(3,284,573)
10SW1526	PS Improve Prgm - E-side PS PC	(25,035)	(4,392)	(29,427)	294,270	(40,000)	-	(360,000)	-	-	-	(400,000)
20000194	Sewer & Frce - Hansler Trunk	(449,461)	(174,293)	(623,754)	623,754	(700,000)	-	-	-	-	-	(700,000)
20000196	Sewer & Frce - Hwy406 Trunk	(399)	(1,273,114)	(1,273,513)	1,478,335	(1,273,513)	-	-	-	-	-	(1,273,513)
20000702	18-SPS & FM UPG- Laurie AVE-LN	(31,790)	(136,908)	(168,698)	187,442	(630,000)	-	(70,000)	-	-	-	(700,000)
10SW1517	WWTP Upgrade Prgm - Niagara F	(14,982)	(46,547)	(61,529)	1,076,759	(120,000)	-	(1,980,000)	-	-	-	(2,100,000)
20000724	18-WWTP-NEW-South NF Plant	(16,547)	(362,433)	(378,980)	947,450	(1,960,000)	-	-	(2,940,000)	-	-	(4,900,000)
10SW0807	NOTL WWTP Capacity Expansion	(5,302,480)	(301,827)	(5,604,307)	47,353,117	(5,668,440)	-	(12,678,093)	-	(800,000)	(28,748,467)	(47,895,000)
10SW1528	NOTL WWTP Decommissioning	-	(95,699)	(95,699)	337,606	(3,600,000)	-	(700,000)	(8,400,000)	-	-	(12,700,000)
Wastewater Total		(7,528,754)	(3,313,389)	(10,842,143)	64,900,845	(20,396,977)	-	(29,553,811)	(11,340,000)	(800,000)	(28,765,587)	(90,856,375)

Project	Project Description	Development Charges Transferred to Projects			Total Expenditures (Life-to-Date)	Approved Budget by Funding Source (at 2019 Year-end)						
		Prior Years	Current Year	Total		Development Charge Fund	Levy Reserve	Rate Reserves	Debt Funding	Gas Tax Funding	External Recovery	Grand Total
Water												
10CW1317	Decommissioning Crescent Park	(54,977)	1,825	(53,152)	432,008	(112,500)	-	(762,500)	-	-	-	(875,000)
20000183	Watermain - Hwy406 Cross Trans	(10,596)	(1,690,891)	(1,701,487)	2,181,261	(1,701,487)	-	(210,000)	-	-	-	(1,911,487)
20000467	2017-CNR Transmission Main	(104,267)	(185,438)	(289,705)	580,545	(6,400,000)	-	(25,092)	(6,400,000)	-	-	(12,825,092)
20000623	18-WM NEW-Barrick Road	(332)	(79)	(411)	823	(982,500)	-	(132,500)	(850,000)	-	-	(1,965,000)
20000847	19-Decom of Ridgeway Standpipe	-	(1,035)	(1,035)	3,449	(127,500)	-	(297,500)	-	-	-	(425,000)
20000848	19-Port Robinson Interconnect	-	(664)	(664)	1,328	(220,000)	-	-	(220,000)	-	-	(440,000)
10CW1304	Misc Prgm-Port Colborne Stora	(4,250,896)	60,862	(4,190,034)	9,815,911	(4,250,896)	-	(5,707,594)	-	-	-	(9,958,490)
10CW1302	Misc Prgm-Grimsby System Stor	(314,899)	(195,549)	(510,447)	759,802	(18,064,587)	-	(7,669,587)	(1,155,000)	-	-	(26,889,174)
20000461	2017-King St Elev Tank Decom	(24,571)	(86,280)	(110,851)	369,501	(285,000)	-	(665,000)	-	-	-	(950,000)
20000614	18-ET-NEW Fort Erie	(5,535)	(68,107)	(73,642)	147,284	(277,500)	-	(127,500)	(150,000)	-	-	(555,000)
20000619	18-ET-NEW Pelham	(4,025)	(37,847)	(41,872)	83,745	(810,000)	-	(217,500)	(592,500)	-	-	(1,620,000)
20000457	2017-NOTL PRV Four Mile Creek	(242,697)	-	(242,697)	525,844	(300,000)	-	(150,000)	-	-	(200,000)	(650,000)
Water Total		(5,012,795)	(2,203,203)	(7,215,998)	14,901,500	(33,531,970)	-	(15,964,773)	(9,367,500)	-	(200,000)	(59,064,243)
Waste Diversion												
10GL1519	15-Bridge-Drop-Off Depot	(101,136)	66,963	(34,174)	154,697	(187,110)	(659,890)	-	-	-	-	(847,000)
20000713	18-Bridge-Reuse Centre	-	-	-	-	(113,400)	(66,600)	-	-	-	-	(180,000)
20000171	16-NR12-Drop-Off Depot	-	(7)	(7)	30	(91,980)	(320,020)	-	-	-	-	(412,000)
20000893	19-RCYL Facility Improve	-	(488)	(488)	4,875	(50,000)	(450,000)	-	-	-	-	(500,000)
Waste Diversion Total		(101,136)	66,468	(34,669)	159,602	(442,490)	(1,496,510)	-	-	-	-	(1,939,000)
Grant Total		(48,503,054)	(18,288,109)	(66,791,163)	338,297,425	(147,330,464)	(63,851,533)	(45,518,584)	(138,469,815)	(38,784,863)	(73,800,390)	(507,755,649)

Niagara Region
2019 Development Charge Reserve Fund Statement
Operating Projects Funded with Development Charges 2019

Project Name	Development Charges Transferred to Projects			Total Expenditures (Life-to-Date)	Approved Budget by Funding Source (at 2019 Year End)			
	Prior Years	Current Year	Total		Development Charge Reserve Fund	Rate Operating	Levy Operating	Total
Wastewater								
Combined Sewer Overflow Program (164 projects)	(991,662)	(1,120,037)	(2,111,699)	8,084,994	(7,570,186)	(14,710,557)	-	(22,280,742)
Wastewater Total	(991,662)	(1,120,037)	(2,111,699)	8,084,994	(7,570,186)	(14,710,557)	-	(22,280,742)
General Government								
Municipal Comprehensive Review	(393,686)	-	(393,686)	463,160	(578,000)	-	(102,000)	(680,000)
New Regional Official Plan	(123,323)	(406,144)	(529,467)	803,309	(1,470,000)	-	(670,000)	(2,140,000)
General Government Total	(517,010)	(406,144)	(923,154)	1,266,470	(2,048,000)	-	(772,000)	(2,820,000)
Total	(1,508,672)	(1,526,181)	(3,034,852)	9,351,464	(9,618,186)	(14,710,557)	(772,000)	(25,100,742)

**Development Charges Reserve Fund
Treasurer's Statement
January 1, 2019 to December 31, 2019**

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

Service Category	Description of Service
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 Transactions¹

<i>Credit Holder</i>	<i>Applicable D.C. Reserve Fund</i>	<i>Credit Balance Outstanding Beginning of Year 2019 (\$)</i>	<i>Additional Credits Granted During Year (\$)</i>	<i>Credits Used by Holder During Year (\$)</i>	<i>Credit Balance Outstanding End of Year 2019 (\$)</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
Homes by Desantis (Lake) Inc. (Corner North Service Rd & Casablanca Blvd, Grimsby)	General Government	1,583	-	(1,583)	-
	EMS	1,488	-	(1,488)	-
	Police Services	5,055	-	(5,055)	-
	Roads	109,557	-	(109,557)	-
	Wastewater	63,888	-	(63,888)	-
	Water	18,428	-	(18,428)	-
Total		257,375	-	(200,000)	57,375

¹ Differences may exist due to rounding.

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.