



**TO: Community and Corporate Services Committee**  
**FROM: Finance Department**  
**SUBJECT: Report providing the 2013 city-wide Development Charges Reserve Fund statement**

Report Number: F-23-14

Wards Affected: All

File Numbers: 460-01

Date to Committee: June 17, 2014

Date to Council: June 30, 2014

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**Recommendation:**

For information only.

**Purpose:**

Respond to legislation

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**Background:**

**Legislated Requirements**

In accordance with the *Development Charges Act, 1997* and the City's Development Charges By-law 49-2009, the Treasurer is required to provide the annual development charges reserve fund statement on the development charges reserve funds for the period January 1, 2013 to December 31, 2013.

The annual Treasurer's statement on development charges reserve funds must contain the following information for each service as prescribed in *section 12 of O.Reg. 82/98*:

1. A description of the service for which the reserve fund was established
2. The opening and closing balances of the reserve funds and the transactions relating to the funds
3. The amount of any money borrowed from the reserve fund during the previous year and the purpose for which it was borrowed

4. The amount and source of any money used to repay money borrowed from the reserve fund or interest on such money
5. The amount of interest accrued during the previous year on money borrowed from the reserve fund
6. A schedule that identifies credits recognized under *section 17 O.Reg. 82/98* including the value of the credit used, the service(s) against which the credit was applied and the source of funds used to finance the credit
7. For the credits in relation to the service or service category for which the fund was established, the amount outstanding at the beginning of the previous year, given in the year, used in the year and outstanding at the end of the year
8. For each owner, the balance of credits outstanding at the beginning of the previous year, used in the year and outstanding at the end of the year in relation to the services
9. For each project that is financed, in whole or in part, by development charges
  - i. the amount of money from each reserve fund established that is spent on the project, and
  - ii. the amount and source of any other money that is spent on the project

In accordance with the *Development Charges Act, 1997*, a copy of the development charges reserve fund statement is provided to the Minister of Municipal Affairs and Housing within 60 days after the statement has been received by council.

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### **Discussion:**

N/A

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### **Financial Matters:**

The following schedules are required for the eligible development charges reserve funds and are attached in Appendix A:

- Schedule 1 – Treasurer's Statement – Development Charges Reserve Funds
  - Schedule 2 – Capital Fund Transfers
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### **Public Engagement Matters:**

The 2013 City-Wide Development Charges Reserve Fund Statement is distributed to the 2014 Development Charges Consultation Committee.

**Conclusion:**

The attached statements on the development charges reserve funds are provided for information only.

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Respectfully submitted,

Andrea Hagley, Financial Analyst - Budget & Policy  
335-7600 ext. 7390

**Appendices:**

- a. Schedules 1-2

**Notifications:** (after Council decision)

Name:	Mailing or E-mail Address:

**Approved by:**

Joan Ford, Director of Finance  
Pat Moyle, Interim City Manager

**Reviewed by:**

City of Burlington  
Treasurer's Statement - Development Charges Reserve Funds (DCRF)  
For The Period January 1, 2013 to December 31, 2013

Appendix A of F-23-14  
Schedule 1

	Growth Studies 800025	Fire Protection 800018	Library 800021	Transit 800028	Transportation 800029	Storm Drainage 800026	Park Development 800023	Recreation Facilities 800024	Total
<b>Balance as of January 1, 2013</b>	\$ (1,352)	\$ 73,128	\$ 370,190	\$ 1,271,732	\$ 16,112,729	\$ 5,268,130	\$ 1,102,782	\$ 655,447	\$ 24,852,787
<b>Revenues</b>									
Development Charges Collected									
Residential	7,694	36,411	65,952	19,511	748,831	127,645	186,040	181,918	1,374,001
Non-Residential	17,876	83,231	5,002	44,690	1,898,048	117,397	14,460	13,940	2,194,642
Interest Earned	-	1,727	6,716	21,511	245,643	73,828	12,413	8,058	369,896
<b>Sub-Total</b>	<b>\$ 25,570</b>	<b>\$ 121,369</b>	<b>\$ 77,670</b>	<b>\$ 85,711</b>	<b>\$ 2,892,522</b>	<b>\$ 318,870</b>	<b>\$ 212,913</b>	<b>\$ 203,915</b>	<b>\$ 3,938,540</b>
<b>Expenditures</b>									
Transfers (To)/ From Capital	(94,875)	16,188	-	-	294,529	69,022	(367,357)	(113,967)	(196,460)
Transfers (To)/ From DCRF (Loan Repayment)									
Principal	-	(114,339)	-	-	-	317,560	-	(203,221)	-
Interest	-	(38,134)	-	-	-	62,930	-	(24,796)	-
Transfers (To)/From Other Reserve Funds	-	-	-	-	3,555,320	-	-	-	3,555,320
Administration Fee	-	(23)	(91)	(290)	(3,317)	(997)	(168)	(109)	(4,994)
Other	-	-	-	-	(500,000)	-	-	-	(500,000)
<b>Sub-Total</b>	<b>\$ (94,875)</b>	<b>\$ (136,308)</b>	<b>\$ (91)</b>	<b>\$ (290)</b>	<b>\$ 3,346,532</b>	<b>\$ 448,515</b>	<b>\$ (367,525)</b>	<b>\$ (342,093)</b>	<b>\$ 2,853,865</b>
<b>Net Balance</b>	<b>\$ (70,657)</b>	<b>\$ 58,189</b>	<b>\$ 447,769</b>	<b>\$ 1,357,153</b>	<b>\$ 22,351,783</b>	<b>\$ 6,035,515</b>	<b>\$ 948,170</b>	<b>\$ 517,270</b>	<b>\$ 31,645,193</b>
<b>Commitments:</b>									
Future Loan	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000	\$ (3,000,000)	\$ -	\$ -	\$ -
<b>Balance as of December 31, 2013</b>	<b>\$ (70,657)</b>	<b>\$ 58,189</b>	<b>\$ 447,769</b>	<b>\$ 1,357,153</b>	<b>\$ 25,351,783</b>	<b>\$ 3,035,515</b>	<b>\$ 948,170</b>	<b>\$ 517,270</b>	<b>\$ 31,645,193</b>

City of Burlington  
 Capital Fund Transfers  
 Eligible Services  
 For The Period January 1, 2013 to December 31, 2013

Appendix A of F-23-14  
 Schedule 2

Order No.	Description	(To) / From			
		Development Charges Reserve Funds	Debenture / Capital Related Reserve Funds	Other Revenue	Total
<b>Growth Studies</b>					
OP0009	Official Plan Review	\$ 34,875	\$ 225,125	\$ -	\$ 260,000
SU0052	Development Charges Study	60,000	-	-	60,000
	Subtotal	\$ 94,875	\$ 225,125	\$ -	\$ 320,000
<b>Fire Protection</b>					
VN0026	New Fire Vehicle	\$ (16,188)	\$ (16,188)	\$ -	\$ (32,376)
	Subtotal	\$ (16,188)	\$ (16,188)	\$ -	\$ (32,376)
<b>Transportation</b>					
MP0027	Transportation Master Plan	\$ 60,000	\$ 90,000	\$ -	\$ 150,000
RA0087	Walkers Line Reconstruction and Widening	(453,335)	-	-	(453,335)
RA0114	Upper Middle Road Grade Separation (Construction)	(501,607)	(654,170)	-	(1,155,777)
RA0126	Harvester Road - Century Drive to Syscon Road	(20,296)	-	(440,976)	(461,272)
RA0131	Harvester Road at Walker's Line - Intersection Improvements	848,946	-	-	848,946
RA0151	Miscellaneous Land	(26,066)	(26,066)	(203,672)	(255,805)
RA0156	Appleby Line at Harvester Road - Southbound Right Turn Lane	10,052	83,906	-	93,958
RA0158	Appleby Line at Harvester Road - Environment Assessment	94,050	4,950	-	99,000
RA0159	Fairview Street at Brant Street Intersection Improvements	(70,242)	(91,606)	-	(161,848)
RA0161	Waterdown Road Widening Land Acquisition	(808,666)	-	-	(808,666)
RA0171	Waterdown Rd Widening - Detailed Design	150,000	-	-	150,000
RA0173	Fairview Street and Brant Street	60,000	-	-	60,000
RA0178	Harvester Road at Guelph Line - Intersection Improvements	105,950	-	-	105,950
RA0179	King Rd - South Service Road to North Service Road - Environmental Assessment	100,000	-	-	100,000
RA0187	Miscellaneous Land	29,287	36,066	218,872	284,226
RA0196	Waterdown/ Aldershot Transportation	15,000	-	-	15,000
RL0205	Design & Survey Future Year Projects	50,000	50,000	-	100,000
RL0206	Design Services (External)	15,750	67,500	-	83,250
SU0052	Development Charges Study	39,897	-	-	39,897
SW0062	Harvester Road Sidewalk (Cumberland Avenue to Walkers Line)	(102,875)	(57,603)	-	(160,478)
SW0065	Pedestrian Access Stairs - Appleby Line	(373,972)	-	-	(373,972)
SW0073	Multi-use Pathway	19,593	-	-	19,593
SW0074	Dundas Street at Walker's Line Pedestrian Path	100,000	-	-	100,000
SW0075	Mainway Sidewalk (Heritage Road to Casey Court)	(1,807)	-	-	(1,807)
TC0028	Safety Review & Related Improvements	55,813	37,500	-	93,313
TS0094	New Traffic Signal	285,000	-	-	285,000
TS0096	Traffic Signal Minor Improvements/ Modifications	25,000	25,000	8,235	58,235
	Subtotal	\$ (294,529)	\$ (434,523)	\$ (417,541)	\$ (1,146,592)
<b>Storm Drainage</b>					
RL0206	Design Services (External)	\$ 6,750	\$ -	\$ -	\$ 6,750
SD0040	Roseland Creek Detention Pond	(299,748)	-	-	(299,748)
SD0044	Indian Creek Erosion Control (North Shore Boulevard to Greenwood Drive)	(4,634)	(4,634)	-	(9,268)
SD0050	Shoreacres Creek - Class Environmental Assessment	(52,078)	(38,639)	-	(90,717)
SD0061	Shoreacres Creek Erosion Control (Spruce-12m South)	(90,000)	(60,000)	-	(150,000)
SD0088	Tuck Creek Erosion Control	159,464	-	-	159,464
SD0093	Bronte Creek Tributary Stormwater	199,416	-	-	199,416
SD0097	Tuck Creek Erosion Control (Upper Middle Road to Palmer Drive)	34,283	-	-	34,283
SD0099	Minor Erosion Control Projects	40,000	40,000	380	80,380
SD0103	Shoreacres Creek Erosion Control - Construction	38,099	-	-	38,099
SD0104	Roseland Creek Erosion Control - Construction Phase 1	(113,651)	172,640	141,700	200,689
SD0107	Roseland Creek Erosion Control - Construction Phase 2	8,981	830,632	-	839,613
SD0108	Shoreacres Creek Erosion Control (Millcroft Park Drive to CNR)	4,096	-	-	4,096
	Subtotal	\$ (69,022)	\$ 940,000	\$ 142,080	\$ 1,013,058

City of Burlington  
 Capital Fund Transfers  
 Eligible Services  
 For The Period January 1, 2013 to December 31, 2013

Appendix A of F-23-14  
 Schedule 2

Order No.	Description	(To) / From			
		Development Charges Reserve Funds	Debenture / Capital Related Reserve Funds	Other Revenue	Total
<b>Park Development</b>					
PD0143	Orchard Community Park	\$ (225,200)	\$ -	\$ (24,800)	\$ (250,000)
PD0149	Water Feature Consultant	225,200	-	58,800	284,000
PD0169	New City Park - Design and Construction	(436,400)	(731,500)	-	(1,167,900)
PD0184	City View Park - Roads and Parks Maintenance Building	387,800	198,000	375,800	961,600
PD0185	City View Park - Centre Field & Bleacher	436,400	731,500	-	1,167,900
PR0043	Spencer Smith Hydro	(9,000)	-	-	(9,000)
PR0058	Orchard Sports Field	(11,443)	-	1,229	(12,672)
	Subtotal	\$ 367,357	\$ 198,000	\$ 408,571	\$ 973,928
<b>Recreation Facilities</b>					
AA0003	New Ice Pads - Appleby	\$ (260,873)	\$ (318,860)	\$ -	\$ (579,733)
CC0020	Alton Community Centre - Furniture, Fixtures and Equipment	374,840	-	-	374,840
	Subtotal	\$ 113,967	\$ (318,860)	\$ -	\$ (204,893)
	<b>Total</b>	<b>\$ 196,460</b>	<b>\$ 593,554</b>	<b>\$ 133,110</b>	<b>\$ 923,125</b>