Staff Report

Report To: Council Meeting
Meeting Date: June 23, 2026
Prepared By: Lynda Ferguson, Director of Finance & IT Services
Report Number: 2026-105
Subject: 2025 Development Charges Statement of the Treasurer

Recommendation

THAT Council receive this report, prepared in accordance with Section 12 of O. Reg 82/98 and Section 43 (1) of the Development Charges Act, 1997, and;

THAT Council authorize the submission of the Treasurer's Statement of the 2025 Development Charges to the Ministry of Municipal Affairs and Housing as well as to post the report for public information.

Background

Section 43 (1) of the Development Charges Act, 1997 requires that the Treasurer of a municipality each year on or before June 30 give Council a financial statement relating to development charge bylaws and reserve fund established under section 33.
The statement must be made available to the public and be sent to the Ministry of Municipal Affairs and Housing on or before July 15.

O. Reg. 82/98 outlines further details that are required to be included in the treasurer's statement. The details include:

- A description of each service and/or service category for which the reserve fund was established.
- A list of credits by service or service category (outstanding at the beginning of the year, given in the year, and outstanding at the end of the year, by holder.
- Any amounts borrowed from the fund and the purpose of the borrowing and any interest accrued during the previous year.
- The amount and source of money used by the municipality to repay municipal obligations to the development charges reserve fund.
- The opening and closing balances
- Any interest earned and transactions for the year.

Details are to be provided during the year for any transfers to projects funded by the development charges, including gross capital cost and any other funding sources for the capital project.

A statement is required regarding whether the municipality expects to incur the amount of capital costs that were estimated, in the relevant D.C. background study, to be incurred during the term of the applicable bylaw. If the answer is no, the amount the municipality now expects to incur and a statement as to why this amount is expected. At this time, there is still the expectation to incur the capital costs that were estimated within the study.

For each service where development charges were collected during the year and no money was spent, a statement as to why there was no spending.

Analysis

In 2025, and as the result of a development charge study, Council adopted bylaw 083-2025. The services included in this bylaw were:

Services Related to a Highway

- These development charges will be used for growth-related projects for roads related infrastructure.

Fire Protection Services

- These development charges will be used for growth-related projects supporting fire protection services including facilities, vehicles, equipment and gear.

Parks and Recreation Services

- These development charges will be used for growth-related projects for parkland development, recreation facilities, athletic fields and trails.

Growth-Related Studies

- These development charges will be used for growth-related studies for services included in the study.

Water Services

- These development charges will be used for water treatment, supply, storage, distribution and other water related infrastructure.

Wastewater Services

- These development charges will be used for wastewater treatment, collection, pumping and other wastewater related infrastructure.

The attachments to this report include the Annual Treasurer's Statement of Development Charge Reserve Funds, the 2025 Capital Transactions and the 2025 Operating Transactions.

The percent of the development charge reserve funds are shown on the Annual Treasurer's Statement. Not all of the development charge reserve funds were utilized.

Each year, through the capital budget process, projects are prioritized according to many factors including the state of the infrastructure, urgency, funding and capacity. Project timing will be affected by these factors.

The City of Brockville is compliant with s. 59.1 of the Development Charges Act, 1997, as amended, whereby charges are not directly or indirectly imposed on development nor has a requirement to construct a service related to development been imposed, except as permitted by the Development Charges Act, 1997, as amended.

Financial Implications

There are no financial implications with this report.

Policy Alignment

The Annual Treasurer's Statement of Development Charge Reserve Funds is a requirement by Section 43 .1 of the Development Charges Act, 1997, as amended and O. Reg 82/98.

Conclusion

This report fulfils the requirements of Section 43.1 of the Development Charges Act, 1997 as amended and O. Reg. 82/98 regarding annual reporting of development charges collected by the City.

Approved by:	Status:
Lynda Ferguson, Director of Finance & IT Services	Approved - 18 Jun 2026
Sandra MacDonald, City Manager	Approved - 19 Jun 2026

Attachments:

2025 Annual Treasurer's Statement of Development Charge Reserve Funds
2025 Capital Transactions
2025 Operating Transactions

Corporation of the City of Brockville
Annual Treasurer's Statement of Development Charge Reserve Funds
As at December 31, 2025

By-Law 083-2025

2025	Indoor Recreation Services Development Charge Reserve Fund	Water Services Development Charge Reserve Fund	Wastewater Services Development Charge Reserve Fund	Adminstration Services Development Charge Reserve Fund	Roads and Related Services Development Charge Reserve Fund	Fire Protection Services Development Charge Reserve Fund	Police Services Development Charge Reserve Fund	Total
Opening Balance	**215,139**	**267,408**	**250,443**	**16,675**	**1,033,985**	**7,842**	**5,438**	**1,796,930**
Interest income	4,692	7,314	15,351	1,223	20,952	226	55	49,813
Development Charges	69,589.40	177,121.66	333,568.23	14,794.97	491,892.21	4,832.32	3,342.07	1,095,141
Transfers to capital	0	0	0	0	-112,500	0	0	-112,500
Transfers to Operating	0	0	-216,593	0	0	0	0	-216,593
Closing Balance	**289,420**	**451,844**	**382,770**	**32,693**	**1,434,330**	**12,900**	**8,835**	**2,612,791**
Committed			3,245,117					
Total Committed	**0**	**0**	**3,245,117**	**0**	**0**	**0**	**0**	**3,245,117**
2025 DC's Utilized	**0**	**0**	**216,593**	**0**	**112,500**	**0**	**0**	**329,093**
Total DC's Committed and Utilized	**0**	**0**	**3,461,709**	**0**	**112,500**	**0**	**0**	**3,574,209**
Percent Utilized	**0.00%**	**0.00%**	**904.38%**	**0.00%**	**7.84%**	**0.00%**	**0.00%**	**136.80%**

The City of Brockville is compliant with s.s.59.1 (1) of the Development Charges Act, 1997, as amended, whereby charges are not directly or indirectly imposed on development nor has a requirement to construct a service related to development been imposed, except as permitted by the Development Charges Act, 1997, as amended or another Act.

2025 Capital Transactons

Project	Gross Capital Cost	Development Charges Reserve Fund	Development Charges Debt Financing	Tax Levy	Debt Financing	Other Reserves	Grants	Water Rates	Wastewater Rates
Services Related to a Highway									
Windsor Drive Road Widening-Talos Subdivision Cost Share	225,000	112,500			112,500				
Total	**225,000**	**112,500**	**0**	**0**	**112,500**	**0**	**0**	**0**	**0**

2025 Transfers to Operating

	Annual Charge	Development Charges Debt Financing	Future Commitment
Wastewater Services			
Wastewater Treatment Plant Upgrade	216,593	216,593	3,245,117
Total	**216,593**	**216,593**	**3,245,117**