

# Information Report

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Service Area            Corporate Services  
Date                     Friday, May 24, 2019  
Subject                 **2018 Development Charge Reserve Fund Statement**  
Report Number        CS-2019-14

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## Executive Summary

### Purpose of Report

To report on the 2018 Development Charge Reserve Funds as required by Ontario Regulation 82/98 of the Development Charges Act, 1997.

### Key Findings

Development Charge (DC) collections were \$21.3 million in 2018, a seven per cent increase from the \$19.9 million collected in 2017, but still below the targets identified in the DC Background Study.

A total of \$21.7 million of DC funds were used to finance eligible capital projects in 2018, representing a 16 per cent increase from 2017 spending levels.

The total closing balance of all 15 DC reserve funds, after capital commitments of \$44.6 million is \$1.77 million. This is an improvement over 2017 of \$5.6 million and shows staff commitment of aligning growth spending with revenue collections.

DC exemptions of \$3.96 million were awarded in 2018 in accordance with the DC By-law relating to industrial expansions, University-related purposes and accessory apartments. The City transfers funds from tax and non-tax supported sources to make up this lost DC revenue which ensures the DC Reserve Funds are sufficiently funded for future planned growth in accordance with the DC Background Study.

The City has DC debt outstanding of \$29.1 which enables the City to upfront the cost of infrastructure before the development occurs and repay it over the period while development is occurring. The City is planning to issue \$11.5 million of new DC debt in 2019 related to Wilson Parkade and the Police Headquarters.

### Financial Implications

DC collections continue to lag behind the targets identified in the DC Background Study. In 2018, 69 per cent of DC revenues targeted in the DC Background Study were realized, primarily due to a shortfall in non-residential development. Staff will continue to monitor and adjust the growth-related capital forecast to reflect the actual rate and type of growth being achieved.

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# Report

## Background

The Development Charges Act, 1997, (DCA) requires the treasurer of a municipality to provide Council with a financial statement annually, of its DC activity including a reserve fund statement. The statement must include opening and closing balances of the reserve funds and related transactions. In addition, Ontario Regulation 82/98 requires project-level details and descriptions of what projects the DCs were applied in the year including the funding from non-DC sources. Please refer to Attachment-1 2018 DC Reserve Fund Statement and Attachment-2 2018 Project Financing Statement for the detailed legislated reporting.

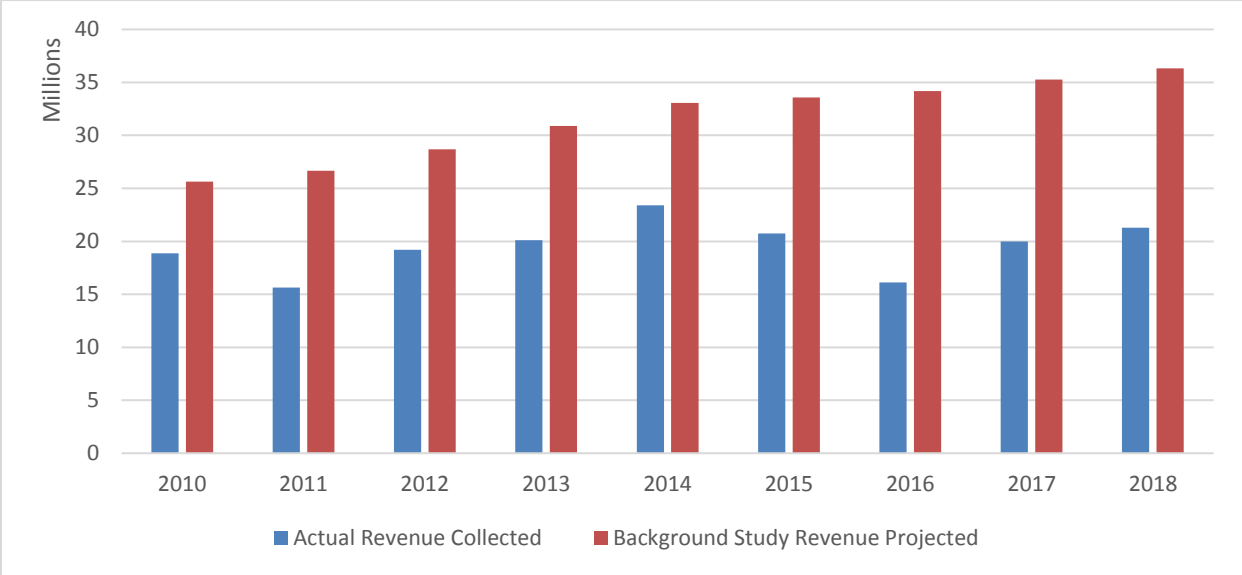
There are no amounts to report as credits for work performed that relates to a service for which development charges are chargeable.

In addition to meeting the legislated requirements, this report also provides the opportunity to highlight information relating to the City’s DC collection and expenditure activity throughout the year. As DCs play an important role in the achievement of the capital strategy, it is critical that the activity in and out of the DC Reserve Funds is monitored and reported on a regular basis.

## Revenue

DC revenue collected in 2018 totalled \$21.3 million, representing a 7 per cent increase over 2017 revenues, however \$15 million short of the 2018 target identified in the DC Background Study. Chart 1: DC Revenue Collections, illustrates the divergence between the collections planned in the DC Background Study and actual DCs collected since 2010.

**Chart 1: DC Revenue**



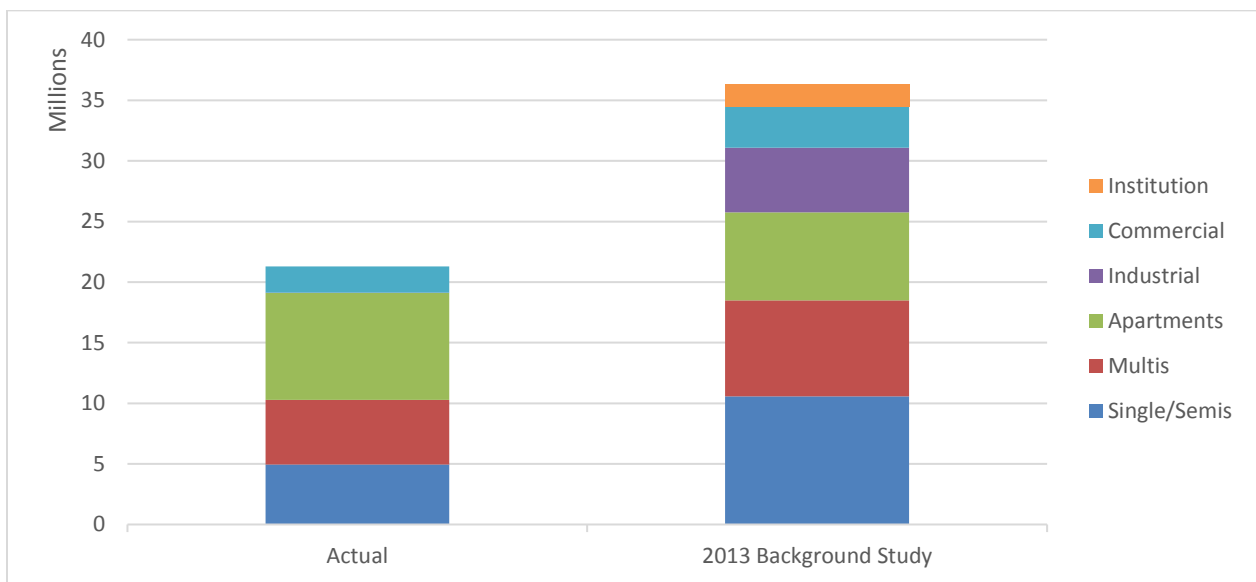
The unfavourable variance in revenue in 2018 can be attributed to two factors; a lack of non-residential development and a shift in the mix of residential development. The planned and actual housing mix is summarized in Table A: Residential Mix.

**Table A: 2018 Residential Mix** (does not include accessory apartments)

Applicable DC Background Study	2018 Residential Housing Mix Based on DC Payment Information
30% Low Density	8.36% Low Density
30% Medium Density	33.11% Medium Density
40% High Density	58.53% High Density

The impact of the shift in residential development mix and the variance in non-residential development from the targets identified in the DC Background Study are summarized in Chart 2: Development Charge Revenue by Type.

**Chart 2: Development Charge Revenue by Type** (does not include accessory apartments)



## Expenditures

The City spent \$21.7 million on growth-related capital projects. Capital expenditures in Police, Wastewater, Water and Outdoor Recreation accounted for the most significant portion of the year's spending. Attachment-2 2018 Project Financing Statement identifies all the growth-related projects that received funding in 2018.

Major 2018 project spending includes:

- \$2.50 million on the York Trunk Ph 2b (PN0257)
- \$2.04 million on the Paisley Feedermain (PN0268)
- \$1.44 million for new supply initiatives (WT0002)
- \$1.71 million towards the Niska Road: City Boundary to Downey Road (PN0046)
- \$706 thousand on the Clair Maltby Secondary Plan (PL0022)
- \$970 thousand towards the South End Recreation Centre (RP0290)
- \$2.96 million on the Police Headquarter Renovation (PS0033)
- \$4.37 million toward work on the Wilson Parkade (PG0078)

There is \$44.6 million of prior year approved capital budget unspent and committed against the DC Reserve Funds. There are a number of reasons for the magnitude of the committed balance, including projects still in the planning stages, that have a timeline of over one year, or projects that are delayed. The most significant projects contributing to this balance are:

- New Water Supply (WT0002) \$6.22 million
- Paisley Feedermain (PN0268) \$4.13 million
- York Trunk Ph 2 (PN0257) \$2.65 million
- Police Headquarters (PS0033) \$3.08 million
- Wilson Parkade (PG0078) \$5.5 million
- Niska Bridge (PN0046) \$1.89 million
- South End Recreation Centre (RP0290) \$2.16 million

### DC Exemptions

The Development Charge Exemption Policy By-law Number (2013)-19537 requires the City to contribute an amount equal to the loss of DC revenues attributable to DC exemptions back to the DC Reserve Funds each year. This lost DC revenue is funded from tax and non-tax supported sources. In 2018, the City approved \$3.96 million in exemptions in accordance with the DC By-law relating to:

- Industrial building expansion (legislated): \$34,165 (318.2 meters squared)
- University-related purpose (Council directed): \$79,368 (761.4 meters squared)
- Place of Worship (Council directed): \$87,643 (827 meters squared)
- Accessory apartments (legislated): \$3,762,343 (167 units)

The exemptions were funded 56 per cent from non-tax supported sources and 44 per cent from tax supported sources.

### Debt

The DCA permits the use of external debt to manage the cash flow of the DC Reserve Funds. Often, growth-related infrastructure is required prior to the construction of a development, thereby resulting in a gap between when DCs are needed and when DCs are collected. The total DC debt outstanding as at December 31, 2018 is \$29.1 million and the annual interest cost in 2018 totalled \$735,904. Table B: DC Debt Outstanding details the projects for which debt was issued.

**Table B: DC Debt Outstanding**

Project	2018 Year-end Outstanding Balance	Maturity
Water Supply	\$729,140	2019
Wastewater Bio-solids Upgrade	\$670,136	2019
Clair Road Emergency Services Centre (Police)	\$349,517	2019
Clair Road Emergency Services Centre (Fire Services)	\$108,866	2019
Transit Terminal	\$213,904	2019

Public Health facilities	\$3,237,735	2026
Hanlon Expressway Interchange	\$16,289,774	2029
Police Headquarters, first of two issues	\$7,322,147	2029
<b>Total</b>	<b>\$29,062,520</b>	

There are two DC project debt issuances planned in the 2019 relating to Police Headquarters (PS0003) \$7.0 million and Wilson Parkade (PG0078) \$4.5 million.

### Year-end Balances

The DC Reserve Fund closing balances (excluding commitments) at December 31, 2018, are as follows:

Non-Discounted Services		Discounted Services	
Water Services	\$30,731,665	Library Services	\$3,620,267
Wastewater Services	24,918,465	Indoor Recreation	15,706,673
Stormwater Drainage	(1,378,051)	Outdoor Recreation	4,592,221
Services Related to a Highway	(13,360,093)	Transit	1,254,009
Fire Protection Services	(1,200,725)	Administration	(95,540)
Police Services	<u>(13,634,526)</u>	Paramedic Services	(1,383,980)
		Municipal Court	(68,144)
		Parking	(2,341,212)
		Health	<u>(5,671,335)</u>
<b>Subtotal</b>	<b>\$26,076,733</b>		<b>\$20,295,382</b>
<b>Grand Total</b>			<b>\$46,372,115</b>

The total closing balance of all 15 Reserve Funds is \$46.37 million, representing a \$4.44 million increase over 2017. Total 2018 interest earned on the cumulative balance of the DC Reserve Funds was \$1.6 million.

## **Financial Implications**

DC collections continue to lag behind the targets identified in the DC Background Study, having realized 69 per cent of the collections identified in the DC Background Study for 2018. It is critical for staff to monitor and adjust the growth-related capital construction forecast to reflect the actual rate and type of growth being achieved.

## **Consultations**

None.

## **Corporate Administrative Plan**

### **Overarching Goals**

Financial Stability

### **Service Area Operational Work Plans**

Our Resources - A solid foundation for a growing city

## **Attachments**

Attachment-1: 2018 Development Charge Reserve Fund Statement

Attachment-2: 2018 Development Charge Project Financing Statement

## **Departmental Approval**

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Attachment-1  
City of Guelph  
Development Charge Reserve Fund Statement for 2018

Description	Non-Discounted Services						Discounted Services									Total
	Water	Wastewater	Stormwater	Services Related to a Highway	Fire	Police	Library	Transit	Administration	Indoor Recreation	Outdoor Recreation	Parking	Ambulance	Courts	Health	
Opening Balance, January 1, 2018	29,033,406	19,613,065	(1,450,598)	(14,087,277)	(1,405,577)	(10,769,785)	3,192,519	925,159	746,782	14,329,548	2,891,031	5,979,265	(1,379,358)	(73,233)	(5,615,038)	41,929,909
Plus:																
Development Charge Collections	7,092,599	5,217,041	99,222	2,805,682	215,013	302,584	361,750	389,170	243,481	1,717,352	2,243,195	526,964	21,069	5,370	44,993	21,285,485
Exemption Allocation	1,272,047	935,636	17,825	503,165	41,896	58,892	75,049	75,088	47,258	355,571	464,691	101,867	4,228	1,243	9,064	3,963,520
Interest Allocated re Late Payments	4,272	3,424	92	1,711	134	159	176	328	119	792	1,012	339	11	7	11	12,585
Accrued Interest	670,755	503,860	- 30,638	74,804	- 24,734	- 91,887	73,792	23,603	7,054	325,334	81,054	90,122	- 29,931	- 1,531	- 57,489	1,614,168
<b>Subtotal</b>	<b>9,039,673</b>	<b>6,659,961</b>	<b>86,501</b>	<b>3,385,362</b>	<b>232,309</b>	<b>269,748</b>	<b>510,767</b>	<b>488,189</b>	<b>297,912</b>	<b>2,399,049</b>	<b>2,789,952</b>	<b>719,292</b>	<b>- 4,623</b>	<b>5,089</b>	<b>- 3,421</b>	<b>26,875,758</b>
Less:																
Amount Transferred to Capital (or other) Funds	7,279,995	1,295,283	13,954	2,310,131	18,287	2,962,202	83,018	159,339	1,140,234	1,021,924	1,088,762	4,357,345	-	-	-	21,730,474
Debt Charges - Interest	61,419	59,278	-	348,047	9,170	172,287									52,877	703,078
<b>Subtotal</b>	<b>7,341,414</b>	<b>1,354,561</b>	<b>13,954</b>	<b>2,658,178</b>	<b>27,457</b>	<b>3,134,489</b>	<b>83,018</b>	<b>159,339</b>	<b>1,140,234</b>	<b>1,021,924</b>	<b>1,088,762</b>	<b>4,357,345</b>	<b>-</b>	<b>-</b>	<b>52,877</b>	<b>22,433,552</b>
Closing Balance, December 31, 2017	30,731,665	24,918,465	(1,378,051)	(13,360,093)	(1,200,725)	(13,634,526)	3,620,268	1,254,009	(95,540)	15,706,673	4,592,221	2,341,212	(1,383,981)	(68,144)	(5,671,336)	46,372,115
Less: Commitment not yet spent	17,404,260	6,870,669	499,575	4,028,526	24,412	3,076,914	424,353	183,264	2,317,487	2,157,417	2,094,032	5,519,148	-	-	-	44,600,057
Closing balance not yet committed	13,327,405	18,047,796	(1,877,626)	(17,388,619)	(1,225,137)	(16,711,440)	3,195,915	1,070,745	(2,413,027)	13,549,256	2,498,189	(3,177,936)	(1,383,981)	(68,144)	(5,671,336)	1,772,058

**Attachment-2  
City of Guelph  
2018 Development Charge Project Financing Statement**

Capital Fund Transactions	Gross Capital Cost	DC Recoverable Cost Share					Non-DC Recoverable Cost Share					
		DC By-Law Period			Post DC By-Law Period		Other Reserve/Reserve Fund Draws	Tax Supported Operating Fund Contributions	Rate Supported Operating Fund Contributions	Debt Financing	Grants, Subsidies Other Contributions	
		DC Reserve Fund Draw	DC Debt Financing	Grants, Subsidies Other Contributions	Post-Period Benefit/Capacity Interim Financing	Grants, Subsidies Other Contributions						
<b>WATER</b>												
SPDVL TRANS/TRK-PH1-SPDVL:WLCH	PN009	1,028,986	514,493					514,493				
YORK TRUNK-PH 2A - WATERWORKS	PN010	237,573	118,787					118,787				
YRK TRK&PSLY FDRMN-PH3-YRK:VIC	PN011	15,743	7,872					7,872				
HNLN:WLNLTN ST/CLR ST (W-I-3)	PN024	3,361	2,520					840				
YORK TRUNK-PH 2B - TO VICTORIA	PN025	4,813,607	2,502,163					2,311,444				
PAISLEY FEEDERMAIN-SILVER-RES	PN026	2,263,117	2,036,806					226,312				
WELLGTN:EDINBG S SIPHON REHAB	PN069	35,871	17,935					17,935				
ERAMOSIA-METCALFE GLENHILL	PN074	1,188,373	154,296					1,034,077				
PERFORMANCE/BENCHMARKING/CRITI	WD002	58,912	58,912					-				
NEW SUPPLY	WT000	1,437,404	1,437,404					-				
WF-4 ROBERTSON BOOSTER UPGRADE	WT001	651	325					325				
WATER SERVICING STUDIES	WT002	1,639	1,639					-				
ZONE 2E ELEVATED TANK	WT002	5,891	5,891					-				
WATER QUALITY UPGRADES	WT003	1,036	674					363				
CONSERVATION & EFFICIENCY	WW01	146,211	146,211					-				
W-I-25 DEVELOPMENT OVERSIZING	WW01	274,069	274,069					-				
<b>Subtotal - Services Related to Highways</b>		<b>11,512,443</b>	<b>7,279,995</b>	-	-	-	-	<b>4,232,447</b>	-	-	-	-
<b>WASTEWATER</b>												
ARTH TRK-PH2-HWTT:WYND/NEEVE	PN006	30,634	19,906					10,728				
ARTH TRK-PH4-CROSS ST/MCDNL	PN006	370,199	92,899					277,300				
SPDVL TRANS/TRK-PH1-SPDVL:WLCH	PN009	65,891	7,225					58,665				
STEVENSON:GRAN-BENN	PN009	110,648	19,403					91,246				
YORK TRUNK-PH 2A - WATERWORKS	PN010	541,086	270,485					270,601				
DOWNTOWN SERVICNG STUDIES	PN016	73,301	21,048					52,253				
I&I REDUCTION IMPLEMENTATION	PN020	1,530	765					765				
YORK TRUNK-PH 2B TO VICTORIA	PN025	993,041	107,693					885,347				
CCTV ADMIN AND SITE INSPECTION	PN075	77,432	19,358					58,074				
WWI15 NEW GRAVITY SEWERS	SC0020	111	100					11				
WWI16 NEW FORCEMAINS	SC0021	2,253	2,028					225				
WWF1 DECOMMISSION GORDON SPS	SC0023	1,346,423	669,386					604,656			72,381	
SERVICING STUDIES	SC0029	22,385	12,872					9,513				
WWI0/WWSA FLOW MONITORING	SC0039	99,111	49,556					49,556				
PLANT GENERATORS	ST0001	7,089	7,089					-				
WWTP UPGRADE STUDIES	ST0002	69,107	15,737					53,371				
WWTP PROCESS UPGRADES	ST0005	9,950	4,231					5,718				
SCADA UPGRADES	ST0006	74,614	15,314					59,300				
<b>Subtotal - Water</b>		<b>3,833,538</b>	<b>1,295,283</b>	-	-	-	-	<b>2,465,874</b>	-	-	<b>72,381</b>	
<b>STORMWATER</b>												
DOWNTOWN SERVICNG STUDIES	PN016	13,090	9,791					3,299				
STORMWATER FUNDING STUDY	SW006	15,300	4,163					8,656	172		2,653	
<b>Subtotal - Wastewater</b>		<b>28,390</b>	<b>13,954</b>	-	-	-	-	<b>172</b>	<b>11,955</b>	-	<b>2,653</b>	
<b>SERVICES RELATED TO A HIGHWAY</b>												
NISKA RD:CITY BNDARY/DOWNEY RD	PN004	2,625,431	1,750,790								874,641	
SPDVL TRANS/TRK-PH1-SPDVL:WLCH	PN009	776,927	91,761					26,173			658,993	
YRK TRK&PSLY FDRMN-PH3-YRK:VIC	PN011	62,335	43,642					18,693				
STONE:PHASE 2	PN014	22,692	15,884					6,808				
TRANSPORTATION STRATEGY & TDM	PN017	22,971	11,486					11,486				
STONE:PHASE 1	PN026	3,210	2,247					963				
VICTORIA - STONE-ARKELL	RDO07	54,878	38,363					16,515				
YORK-VICTORIA TO EAST CITY LIM	RDO27	0	470					470				
ACTIVE TRANSPORTATION	RD032	277,754	278,271					88,603			88,087	
ACTIVE TRANSPORTATION STUDY	RD032	17,970	17,970									
PTIF TRANS MASTER PL GUE-00	RD033	3,312	2,709					602				
TRAFFIC MGMT INITIATIVES	TF0008	68,748	34,374					34,374				
NEW SIGNAL INSTALLATION	TF0014	205,794	59,351					6,442			140,000	
<b>Subtotal - Stormwater</b>		<b>4,090,015</b>	<b>2,310,131</b>	-	-	-	-	<b>18,163</b>	-	-	<b>1,761,721</b>	
<b>FIRE SERVICES</b>												
FIRE VEHICLE NEW PUMPER 2016	FS0056	40,888	18,287					22,601				
<b>Subtotal - Fire</b>		<b>40,888</b>	<b>18,287</b>	-	-	-	-	<b>22,601</b>	-	-	-	
<b>POLICE SERVICES</b>												
POLICE HQ RENOVATIONS	PS0033	2,962,202	2,962,202									
<b>Subtotal - Police</b>		<b>2,962,202</b>	<b>2,962,202</b>	-	-	-	-	-	-	-	-	
<b>LIBRARY</b>												
MAIN BRANCH LIBRARY	LB0028	71,537	100,647					172,184				
BAKER	SS0019	12,532	17,629					30,161				
		<b>59,005</b>	<b>83,018</b>					<b>142,023</b>				
<b>TRANSIT</b>												
CAD/AVL REPLACEMENT	TC0026	187,248	42,131					145,117				
MOBILITY VAN - EXPANSION	TM000	173,274	116,960								56,314	
COMMUNITY BUS 2018	TM000	552	248								303	



Capital Fund Transactions	Gross Capital Cost	DC Recoverable Cost Share					Non-DC Recoverable Cost Share				
		DC By-Law Period			Post DC By-Law Period		Other Reserve/Reserve Fund Draws	Tax Supported Operating Fund Contributions	Rate Supported Operating Fund Contributions	Debt Financing	Grants, Subsidies Other Contributions
		DC Reserve Fund Draw	DC Debt Financing	Grants, Subsidies Other Contributions	Post-Period Benefit/Capacity Interim Financing	Grants, Subsidies Other Contributions					
<b>Subtotal - Transit</b>	<b>361,074</b>	<b>159,339</b>	-	-	-	-	<b>145,117</b>	-	-	<b>56,617</b>	
<b>ADMINISTRATION</b>											
CORPORATE FACILITIES NEEDS ASSESSMENT FM000	274,323	62,346					211,977				
2019 DC STUDY GG023	146,637	131,973					14,664				
LEASH FREE REVIEW 2018 PK0062	24,490	16,531					7,959				
PARKS & REC MASTER PLAN 2018 PK0073	16,848	11,371					5,477				
Trail Masterplan Update PK0075	62,321	42,379					19,943				
PARKLAND DEDICATION BYLAW PK0085	75,743	54,535					21,208				
ENVIRONMENTAL INITIATIVES PL0020	35,389	(9,490)					44,879				
ZONING BY-LAW REVIEW PL0021	77,971	27,622					50,349				
CLAIR/MALTBY SECONDARY PLAN PL0022	785,952	706,214					79,738				
HERITAGE INITIATIVES PL0024	51,662	6,180					45,482				
MIXED USE NODES & CORRIDORS PL0036	1,834	847					987				
HOUSING INIT STRATEGY PL0050	668	311					357				
OFFICIAL PLAN REVIEW PL0054	107,880	72,819					35,061				
URBAN DESIGN GUIDELINES PL0056	49,151	18,125					31,026				
PTIF TRANS MASTER PL GUE-00 RD033	5,000	(2,893)					(2,107)				
SIGNALIZED CONTROL SYSTEM STUDY TF0006	2,727	1,364					1,364				
<b>Subtotal - Administration</b>	<b>1,708,597</b>	<b>1,140,234</b>	-	-	-	-	<b>568,363</b>	-	-	-	
<b>INDOOR RECREATION</b>											
VRRC EXPANSION/RENOVATION RF0051	68,478.31	52,758					15,720				
SOUTH END COMMUNITY CENTRE RP0290	1,195,241.28	969,166					226,076				
<b>Subtotal - Indoor Rec</b>	<b>1,263,720</b>	<b>1,021,924</b>	-	-	-	-	<b>241,796</b>	-	-	-	
<b>OUTDOOR RECREATION</b>											
GUELPH TRAILS GROWTH PK0002	407,837	377,854					41,984			12,000	
JUBILEE PARK PK0004	509	509									
VICTORIA RD NORTHVIEW PK0007	916	824					92				
EASTVIEW COMMUNITY PARK PK0014	276,625	248,963					27,663				
CEDERVALE PARK PK0030	44,358	39,922					4,436				
ELLIS CREEK PARK PK0047	95	86					10				
RIVERWALK PK0060	3,133	2,819					313				
PARKS & REC MASTER PLAN 2018 PK0073	10,933	7,379					3,554				
PEDESTRIAN RAILWAY BRIDGE PK0075	74,475	33,531					40,943				
BICYCLE SKILLS FACILITY PK0091	3,064	2,451					613				
STARWOOD PARK PK0104	32,134	28,921					3,213				
PARKS EQUIPMENT GROWTH PO0011	383,894	345,504					38,389				
<b>Subtotal - Outdoor Recreation</b>	<b>1,237,972</b>	<b>1,088,762</b>	-	-	-	-	<b>161,210</b>	-	-	<b>12,000</b>	
<b>MUNICIPAL PARKING SPACES</b>											
WILSON ST PARKADE PG0073	4,372,069	4,372,069					-				
BAKER SS0019	129,263	14,723					143,987				
<b>Subtotal - Parking</b>	<b>4,501,332</b>	<b>4,357,345</b>	-	-	-	-	<b>143,987</b>	-	-	-	
<b>TOTAL</b>	<b>31,481,163</b>	<b>21,730,474</b>	-	-	-	-	<b>1,159,041</b>	<b>6,710,276</b>	-	<b>1,881,372</b>	

**Amount Transferred to Capital (or Other) Funds - Operating Fund Transactions**

Operating Fund Transactions	Annual Debt Repayment	DC Reserve Fund Draw		Post DC By-Law Period			Non-DC Recoverable Cost Share		
		Principle	Interest	Principle	Interest	Source	Principle	Interest	Source
WATER Capital Cost J	703,555		61,419						
Subtotal - Services Related to Highways									
WASTEWATER Capital Cost M	646,623		59,278						
Subtotal - Water									
SERVICES RELATED TO A HIGHWAY Capital Cost P	1,346,243		348,047						
Subtotal - Wastewater									
POLICE SERVICES Capital Cost P	577,570		172,287						
Subtotal - Wastewater									
FIRE SERVICES Capital Cost P	105,046		9,170						
Subtotal - Wastewater									
Health Capital Cost P	450,094		52,877						
Subtotal - Wastewater									