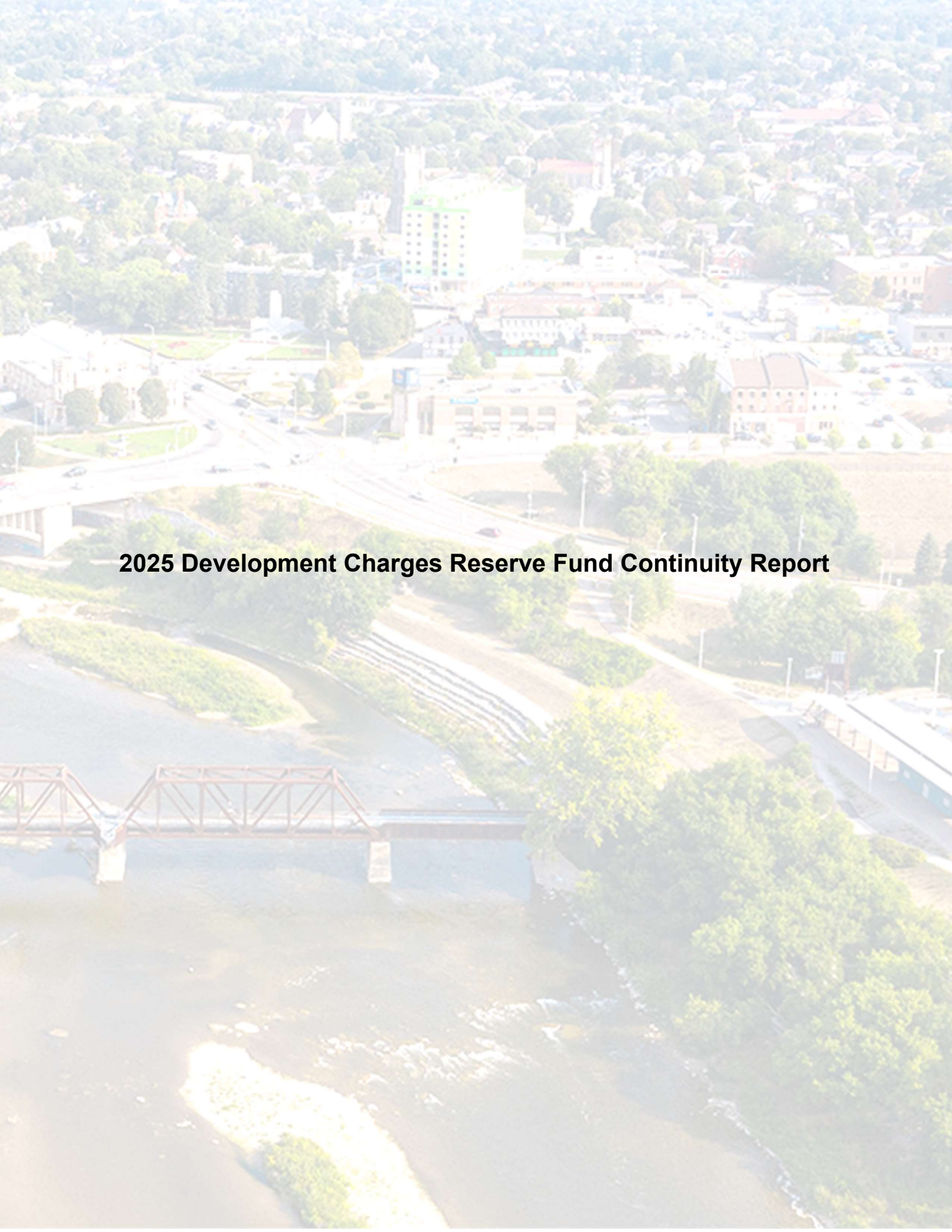


An aerial photograph of a town, likely in the Midwest, featuring a river in the foreground with a steel truss bridge. The town is densely packed with residential and commercial buildings, including a prominent multi-story building with a green roof. A highway interchange is visible in the middle ground, and a large, open field is on the right side of the image. The text "2025 Development Charges Reserve Fund Continuity Report" is overlaid in the center of the image.

2025 Development Charges Reserve Fund Continuity Report

City of Brantford Annual Treasurer's Statement of Development Charge Reserve Funds - 2025

Reserve	Opening Balace	Development Charge Collections	Accrued Interest	Amount Transferred to Capital (or Other)	Amounts Paid to Service Growth	Credits	Total
Transportation	62,660,843.24	5,763,810.42	4,303,837.26	1,285,408.15	-	-	71,443,082.77
Water	6,445,251.54	1,027,160.46	455,889.13	1,013,592.08	-	-	6,914,709.05
Sanitary Sewers	11,117,073.99	1,366,803.99	714,194.89	1,874,701.65	-	-	11,323,371.22
Stormwater - City Wide	5,524,584.74	1,175,148.06	395,006.81	181,298.80	-	-	6,913,440.80
Police	61,610.08	678,581.59	(197,494.62)	9,124,389.32	-	-	(8,581,692.27)
Fire	(40,395.62)	380,711.10	25,835.48	71,775.91	237,101.00	-	57,274.06
Transit*	2,988,136.91	255,312.84	197,245.70	253,041.34	-	-	3,187,654.11
Parks & Recreation	5,881,238.11	2,452,950.01	335,984.70	12,122,852.41	-	-	(3,452,679.58)
Parking	3,793,357.13	187,629.48	254,291.98	35,743.71	-	-	4,199,534.88
Library	4,381,344.54	350,890.76	181,878.46	4,328,748.97	-	-	585,364.79
Public Works Administration	643,792.67	164,313.58	36,130.44	548,235.53	-	-	296,001.16
Child Care*	1,223,795.87	165,683.00	86,987.41	-	-	-	1,476,466.28
Capital Growth Studies**	(848,737.95)	73,800.73	(42,308.15)	(6,189.91)	-	-	(811,055.46)
Housing	-	(7,438.00)	-	(7,438.00)	-	-	-
Ambulance	32,145.81	75,545.97	(2,923.27)	350,189.60	-	-	(245,421.09)
Northern Settlement Roads *	-	-	-	-	-	-	-
Northern Settlement Water	(638,632.04)	-	(54,063.67)	571,066.48	-	-	(1,263,762.19)
Northern Settlement Wastewater	(1,253,262.57)	-	(74,420.63)	37,770.08	-	-	(1,365,453.28)
Northern Settlement Stormwater	(227,419.71)	-	(15,680.73)	81,254.04	-	-	(324,354.48)
Tutela Heights Water	(425,386.05)	-	(26,594.44)	58,439.61	-	-	(510,420.10)
Tutela Heights Wastewater	(101,015.92)	-	(32,388.93)	905,281.90	-	-	(1,038,686.75)
Tutela Heights Stormwater*	2,288.27	-	133.86	-	-	-	2,422.13
Stormwater - Intensification*	680,865.55	-	39,830.63	-	-	-	720,696.18

* Development Charges were collected for these services. No funds were spent during the year as these funds are collected for future growth related capital works.

** Negative amount represents a return from a grant received for prior period expenses

In accordance with O.Reg. 82/98, each service for which a development charge was collected during the year, the municipality expects to incur the amount of capital costs that were estimated in the eligible service category, in the relevant development charge background study, to be incurred during the term of the current development charge by-law.

The Municipality is compliant with s.s. 59.1 (1) of the *Development Charges Act*, 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 or another Act.

CITY OF BRANTFORD
YEAR END 2025
TRANSFERS TO CAPITAL /REVENUE FUNDS

Project	Total Project Cost	Development Charges \$'s	Allocated But Not Expended	Other Reserve Funds	Other Funding	Non DC Funding Source(s)
Colborne/Dalhousie/Brant/Icomm	286,195	214,552	0	71,643		Roads & Related Reserve
Brantford WTP Raw Water Intake	650,000	186,200	91,400	463,800		Water & Related Reserve Fund
Charing Cross Street Extension	2,375	2,375	0			
Oak Park Road Extension (Hardy Rd S)	1,730,000	1,730,000	956,456			
West Brant Water Storage Facility	12,000,000	4,800,000	399,864	7,200,000		Water & Related Reserve Fund
Southwest Sports Complex	8,631,483	7,723,056	1,894,667	908,427		South Side of Shellard Lane Reserve
Master Servicing Plan	775,000	745,000	33,149	30,000		Wastewater & Related Reserve Fund
Off Road Active Transportation	622,000	311,000	68,599	311,000		Capital Funding Envelope
Sanitary Manhole Diversion	702,000	350,000	304,808	352,000		Wastewater & Related Reserve Fund
Empey Sanitary Pumping Station	20,750,000	10,127,299	2,500,391	10,622,701		Wastewater & Related Reserve Fund
Sanitary Collection System Intensification	323,530	161,765	160,104	161,765		Wastewater & Related Reserve Fund
City-Wide Stormwater Overland	400,000	400,000	399,382			
New Park Development	2,111,987	1,900,789	0	211,199		Cash in Lieu of Parkland Reserve Fund
Police Headquarters Relocation	58,831,000	30,003,720	10,781,591		28,827,280	Debenture
Water Distribution System Intensification	270,000	135,000	135,000	135,000		Water & Related Reserve Fund
New Park Open Space Development	200,000	180,000	28,838	20,000		Cash in Lieu of Parkland Reserve Fund
New Zoning By-Law	400,000	180,000	102,882	220,000		Capital Funding Envelope
On Road Active Transportation	150,227	75,113	0	75,113		CCBF Reserve Fund
Northwest Brantford Watermain 1	3,082,000	3,082,000	3,081,866			
Water Treatment Plant - Recommission P5/P6	6,570,000	1,392,000	305,284	5,178,000		Water & Related Reserve Fund
St. Andrews Pumping Station	3,545,000	92,837	67,929	3,452,163		Wastewater&Related Reserve
Fire/Police Joint Radio System	3,000,000	421,370	250,390	2,578,630		Communications-Fire Reserve, Capital Funding Envelope
Fire Next Generation 911	820,476	64,827	64,827	285,173	470,476	Fire Vehicle/Equipment Reserve, Provincial Grant
Police/Fire Joint Radio System	3,000,000	425,466	32,607	2,574,534		Communications-Police Reserve, Capital Funding Envelope
Police Next Generation 911	1,122,587	84,993	54,976	373,868	663,726	Capital Funding Envelope, Provincial Grant
Transportation Tomorrow Survey	35,000	35,000	5,363			
West Conklin Sub-Trunk Sewer #3	1,755,000	448,000	448,000		1,307,000	Other Recoveries
West Conklin Sub-Trunk Sewer #2	686,000	66,000	65,991		620,000	Other Recoveries
Oak Park Road Trunk Sewer	4,336,501	2,701,901	2,648,816		1,634,600	Debenture
Water Distribution General Intensification Upgrades	270,000	135,000	135,000	135,000		Water and Related Reserve Fund
Arrowdale Community Park Development	4,700,000	4,700,000	336,065			
Stormwater Flow Monitoring Program	273,920	198,385	0		75,535	Federal Grant
Pressure District 2/3 Elevated Tank	25,170,000	14,268,900	13,725,428	10,901,100		Water and Related Reserve Fund
Seventh Ave (Eagle Place Catchment)	814,995	309,698	0	505,297		OCIF Reserve Fund
Parking Lot Condition Assessment	131,863	49,449	0	82,415		Roads and Related Reserve
Parkade Concrete Assessment & Repairs	420,000	285,000	209,939	135,000		Roads and Related Reserve
EA Municipal Services Northwest Brantford	2,388,000	2,079,705	545,644	308,295		Capital Funding Envelope & Wastewater and Related Reserve Fund
Active Transportation Master Plan	300,000	250,000	250,000		50,000	Federal Grant
EA for Wayne Gretzky Parkway Expansion	400,000	400,000	48,990			
Fleet Expansion for Environmental Services	41,818	41,818	0			
Fleet Expansion Operations - Bucket Truck	200,000	200,000	31,452			
Greenwich Pump Station Rehabilitation	1,250,000	475,921	394,742	774,079		Wastewater and Related Reserve Fund
Wastewater Flow Monitoring	300,000	150,000	3,177	150,000		Wastewater and Related Reserve Fund
Sewer Rehabilitation & Lining Program	500,000	175,000	5,463	325,000		Wastewater and Related Reserve Fund & Capital Levy Reserve
I&I Source and Investigation Program	300,000	150,000	118,208	150,000		Wastewater and Related Reserve Fund
King George Road Watermain	9,723,200	6,717,504	6,384,657	220,896		Water and Related Reserve Fund
Church St Waterfront Park	250,000	250,000	227,978			
New Park Development	201,409	201,409	0			
Off Road Active Transportation	311,000	155,500	8,411	155,500		Capital Funding Envelope
Additional Ambulance	252,350	252,350	21,479			
City-wide Stormwater Asset Inventory	100,000	38,000	22,766	62,000		Capital Funding Envelope
Stormwater Flow Monitoring	227,169	202,169	0	25,000		Capital Funding Envelope & Federal Grants
Floodplain Management Plan	200,000	200,000	200,000			
36-40 Queen St Affordable Housing	11,095,107	3,399,795	0	6,248,780	1,446,532	Affordable Housing Reserve & Federal Grants & Debenture Proceeds
Grand River Northwest Catchment	3,966,000	3,966,000	3,965,682			
Webling & Emilie St (Fire Flow Upgrade)	668,000	334,000	74,113	334,000		Water and Related Reserve Fund
St. George St (Fire Flow Upgrade)	590,000	295,000	10,714	295,000		Water and Related Reserve Fund
Directional Signage at the Parkade	175,000	75,000	69,801	100,000		Capital Funding Envelope
Police Minor Capital	197,688	26,907	0	170,782		Police Vehicle/Equipment Reserve
New Library Branch	11,100,000	11,100,000	5,435,957			
Transit Optimization Study	400,000	54,400	8,092	345,600		Transit Capital Funding Envelope
On Road Active Transportation	252,000	126,000	3,877	126,000		Capital Funding Envelope
Powerline Rd Widening	2,500,000	2,075,000	1,467,323	425,000		Roads and Related Reserve
I&I Source and Investigation Program	1,100,000	550,000	353,237	550,000		Wastewater and Related Reserve
Wastewater Flow Monitoring	300,000	150,000	44,054	150,000		Wastewater and Related Reserve
Sewer Rehabilitation & Lining Program	250,000	125,000	59,547	125,000		Wastewater and Related Reserve
Beverly Rd (Colborne to Chatham)	44,000	22,000	16,699	22,000		Water and Related Reserve
New Park Development	400,000	400,000	154,712			
Stormwater Flow Monitoring	350,000	175,000	53,612	175,000		Capital Funding Envelope
Mt. Pleasant Rd Water Upgrades	4,214,000	2,107,000	1,845,664	2,107,000		Water and Related Reserve
Conklin Rd Water Upgrades	1,414,000	707,000	490,491	707,000		Water and Related Reserve
Mt. Pleasant Rd Trunk Sewer	9,814,000	9,814,000	9,671,223			
Mt. Pleasant Rd Trunk Sewer Upgrades	2,302,000	1,841,600	969,144	460,400		Wastewater and Related Reserve
Southwest Park Phase 3	21,000,000	21,000,000	10,342,047			
Fire Data Recorder NG911	200,000	28,000	8,663	172,000		Capital Funding Envelope
SBCA Bottles & Packs	393,284	53,471	0	306,529	33,284	Capital Funding Envelope
Fire Minor Capital	217,638	23,843	0	193,794		Fire Minor Capital Reserve
Police Minor Capital	191,400	26,030	6,825	165,370		Capital Funding Envelope
Conventional Fleet Expansion	4,530,000	4,530,000	4,315,270			
Veteran's Memorial Parkway	1,150,000	1,119,985	1,109,353	30,015		Veteran's Memorial Parkway Reserve
On Road Active Transportation	400,000	200,000	74,338	200,000		Capital Funding Envelope
Paris Rd Widening	650,000	500,500	274,389	149,500		Canada Community Building Fund
Wayne Gretzky Parkway Expansion to North	905,000	905,000	789,773			
Golf Road Improvements	200,000	160,000	102,601	40,000		Capital Funding Envelope
Fleet Expansion for Environmental Services	62,479	62,479	0			
Fleet Expansion for Forestry&Horticulture	620,000	620,000	302,764			
Master Servicing Plan	750,000	675,000	390,228	75,000		Engineering Minor Capital
Sewer Rehabilitation & Lining Program	500,251	175,088	0	325,163		Wastewater and Related Reserve, Capital Levy Reserve
Fleet Expansion for Environmental Services	200,000	200,000	199,924			
Off Road Active Transportation	311,000	155,500	142,406	155,500		Capital Funding Envelope
Tollgate Pumping Station & Reservoir Upgrade	11,130,400	6,678,240	6,640,433	4,452,160		Water and Related Reserve
Wayne Gretzky Pump Station Upgrades	9,754,600	5,852,760	5,842,866	3,901,840		Water and Related Reserve
I&I Source and Investigation Program	1,100,000	550,000	550,000	550,000		Wastewater and Related Reserve
Fire Minor Capital	140,300	18,941	2,773	121,359		Fire Minor Capital Reserve
Fire/Police Joint Radio System	850,000	114,750	114,750	735,250		Communications-Fire Reserve, Capital Funding Envelope
Fire Master Plan	80,000	40,000	26,591	40,000		Capital Funding Envelope
Fleet Expansion - Facilities	5,320,000	5,320,000	5,281,689			
Development Charges Background Study	150,000	150,000	141,730			
Police Vehicle Fleet Expansion	200,000	200,000	200,000			

CITY OF BRANTFORD
YEAR END 2025
TRANSFERS TO CAPITAL /REVENUE FUNDS

Project	Total Project Cost	Development Charges \$'s	Allocated But Not Expended	Other Reserve Funds	Other Funding	Non DC Funding Source(s)
Police Minor Capital	132,500	18,276	6,815	114,224		Capital Funding Envelope
Police/Fire Joint Radio System	450,000	61,650	61,650	388,350		Communications-Police Reserve
New Park Development	900,000	900,000	900,000			
Parks & Recreation Master Plan	250,000	125,000	125,000	125,000		Capital Funding Envelope
Parkade Security Improvements	250,000	250,000	248,497			
Parkade Elevator 4 Upgrades	200,000	200,000	196,437			
Parkade Minor Capital	50,000	50,000	37,319			
Garden-403 Employment Area (Pond #17)	1,519,000	1,519,000	1,519,000			
Northeast Residential Area (Pond #14)	516,000	516,000	516,000			
Balmoral-Powerline Southwest Area (Pond #6)	456,000	456,000	456,000			
Tutela Heights North Area (Pond #18)	417,000	417,000	417,000			
Lynden-Garden Residential Area (Pond #16)	376,000	376,000	376,000			
Northeast Residential Area (Pond #13)	335,000	335,000	335,000			
Northwest Employment Area (Pond #1)	333,000	333,000	333,000			
Tutela Heights North Area (Pond #19)	256,000	256,000	256,000			
Northeast Residential Area (Pond #15)	175,000	175,000	175,000			
Stormwater Rate/Policy Review and Update	257,000	128,500	128,500	128,500		Capital Funding Envelope
City-wide Stormwater Asset Inventory	100,000	38,000	37,760	62,000		Capital Funding Envelope
Stormwater Flow Monitoring Program and Model Upd	150,000	75,000	75,000	75,000		Capital Funding Envelope
New Transit (Bus) Shelters	66,000	8,976	8,976	57,024		Capital Funding Envelope
On Road Active Transportation	400,000	200,000	74,338	200,000		Capital Funding Envelope
Pearl St & Sydenham St (Downtown Trunk Watermain	160,000	96,000	95,910	64,000		Water and Related Reserve
North-South Collector Road Trunk Watermain PD4	1,088,000	652,800	652,800	435,200		Water and Related Reserve
Sewer Rehabilitation and Lining Program	500,000	175,000	174,480	325,000		Wastewater and Related Reserve, Capital Levy Reserve
Wastewater Flow Monitoring	400,000	200,000	200,000	200,000		Wastewater and Related Reserve
Total	307,388,733	194,191,562	116,512,414	75,283,938	35,128,433	

CITY OF BRANTFORD
DEVELOPMENT CHARGES DEFERRAL AGREEMENTS
AS AT DECEMBER 31, 2025

Party to Agreement	Property	Date of Agreement	Amount of Deferral	Details
Group Home for Deaf/Blind Persons (Brantford) Inc	170 Henry Street	Sept. 13, 1999	\$11,979.00	Due at such time that a group residence ceases to be registered on the property or the property is sold to a party that will not continue the group residence use. Payable without interest
Nova Vita Women's Shelter Incorporated	59-65 North Park Street	Sept. 25, 2006	\$14,434.00	Due and payable in full on the due date which is the earlier of the following: (a) The date on which the registry maintained by the City pursuant to Zoning By-law 160-90 no longer reveals that a crisis residence exists on the lands; or, b) The date on which the lands cease to be used for the purpose of a crisis residence. The deferred development charges shall not bear interest until the due date, but shall bear interest at the rate payable in respect of unpaid municipal taxes after the due date until the date of payment. For purposes of the foregoing, the deferred development charges payable at such future date will be the greater of the following: (a) The sum of \$14,434 which was the amount payable under the City's Development Charges By-law in effect on the date of agreement; or (b) That sum which would be payable under the Development Charges rates then in effect at the future date.
Woodview Children's Centre	643 Park Road North	Nov. 14, 2012	\$19,050.61	The City agreed to refund the development charges that had been paid for the expansion of the children's health care facility at 643 Park Road North and to defer such development charges until a due date which shall be the earlier of the following: (a) the date on which zoning is changed to allow additional uses; or, (b) the date on which the lands cease to be used for the purposes of a children's health centre. The deferred development charges shall begin to bear interest on the due date. Interest shall be calculated at the rate payable in respect of unpaid municipal taxes. For purposes of the foregoing, the deferred development charges payable at such future date will be the greater of the following: (a) the sum of \$19,050.61 which is the amount payable under the City's Development Charges By-law in effect on the date of the agreement; or, (b) that sum which would be payable under the Development Charge rates then in effect at the future date. (NOTE: Although the agreement was executed in 2012, the registration on title and the actual refund of the development charges did not occur until January, 2013.)
St. Joseph's Health System	99 Wayne Gretzky Parkway	June 17, 2013	\$136,969.00	Due and payable on the date which is the earlier of the following: (i) the date on which the zoning by-law is changed to allow additional uses, or (ii) the date on which the hospice building ceases to be used for the purpose of an end of life hospice. The deferred development charges shall not bear interest until the due date, but shall bear interest at the rate payable for unpaid municipal taxes from the due date until the date of full payment. For purposes of the foregoing, the deferred development charges payable at such future date will be the greater of the following: (a) the sum of \$136,969.00 which is the amount payable under the City's Development Charges By-law in effect on the date of agreement; or (b) that sum which would be payable under the Development Charge rates then in effect at the future date.

CITY OF BRANTFORD
STATEMENT OF REVISIONS TO DEVELOPMENT CHARGE PROJECT CAPITAL COSTS
AS AT DECEMBER 31, 2025

DC Service	Project	Gross Project Cost – DC Background Study	Updated Capital Cost – Capital Forecast	Change	Reason for Change
Fire Department	Rescue/Hazmat Vehicle	\$525,000	\$544,132	\$19,132	Equipment cost increases
Police	Police Headquarters	\$32,913,130	\$56,700,000	\$23,786,870	Construction cost increases, additional space added to account for growth.
Public Library	New Branch Library	\$6,510,932	\$11,100,000	\$4,589,068	Construction cost increases
Parks & Recreation	Southwest Community Centre and Park	\$42,744,264	\$64,631,483	\$21,887,219	Construction cost increases
Parks & Recreation	Arrowdale Community Park Development	\$4,000,000	\$4,700,000	\$700,000	Construction cost increases
Public Transit	Conventional Transit Fleet Expansion	\$4,000,000	\$6,620,000	\$2,620,000	Equipment cost increases, conversion to electric buses
Housing	Trillium Way - 49 Unit Mixed Use Low-Rise Apartment Building	\$12,300,000	\$14,317,000	\$2,017,000	Construction cost increases
Development Related Studies	Development Charge Background Study	\$100,000	\$150,000	\$50,000	Study cost increases
Public Works - Buildings & Fleet	Fleet Expansion for Environmental Services (Compliance - W/WW/STM)	\$80,000	\$120,000	\$40,000	Equipment cost increases
Water Services - City-Wide & Northern Boundary Expansion Lands	Pressure District 2/3 Elevated Tank	\$22,002,000	\$25,170,000	\$3,168,000	Construction cost increases
Wastewater Services - City-wide	Greenwich Wastewater Pumping Station Rehabilitation & Improvements	\$900,000	\$1,250,000	\$350,000	Construction cost increases

CITY OF BRANTFORD
STATEMENT OF REVISIONS TO DEVELOPMENT CHARGE PROJECT CAPITAL COSTS
AS AT DECEMBER 31, 2025

DC Service	Project	Gross Project Cost – DC Background Study	Updated Capital Cost – Capital Forecast	Change	Reason for Change
Wastewater Services - Northern Boundary & City-wide	Empey Street WWPS Storage Upgrades, Rehabilitation & Improvements	\$17,200,000	\$20,750,000	\$3,550,000	Construction cost increases
Water Services - Northern Boundary Expansion Lands	Tollgate Pump Upgrades	\$7,425,000	\$11,130,400	\$3,705,400	Construction cost increases
Water Services - Northern Boundary Expansion Lands	Wayne Gretzky Pump Upgrades	\$6,497,000	\$9,754,600	\$3,257,600	Construction cost increases
Water Services - Tutela Heights	Mt. Pleasant Road Watermain Upgrades	\$3,417,000	\$4,214,000	\$797,000	Construction cost increases
Water Services - Tutela Heights	Conklin Road Watermain Upgrades	\$870,000	\$1,414,000	\$544,000	Construction cost increases
Wastewater Services - Tutela Heights	Mt. Pleasant Rd Trunk Sewer	\$2,114,000	\$9,814,000	\$7,700,000	Construction cost increases