THE CORPORATION OF THE CITY OF STRATFORD
ANNUAL TREASURER'S STATEMENT OF DEVELOPMENT CHARGE RESERVE FUNDS FOR BY-LAW 2022-41

Attachment 1

								INFRASTRUCTURE SERVICES			AREA SPECIFIC	
Development Charge Category	**Public Works (Facilities & Fleet)[2]**	**Fire Protection Services**	**Police Services**	**Parks & Recreation Services[3]**	**Library Services**	**Growth Studies[4]**	**Waste Diversion**	**Services Related to Highways[5]**	**Wastewater Services**	**Water Services**	**Storm Water & Drainage**	**Total**
Opening Balance - January 01, 2025	**862,303**	**1,652,043**	**983,486**	**7,511,261**	**1,398,593**	**159,375**	**311,119**	**4,105,263**	**2,126,142**	**775,001**	**38,316**	**19,922,902**
Plus:												
Development Charge Collections from Developers	148,653	70,636	101,485	676,828	125,707	56,231	131,154	701,486	783,094	70,612	36,764	2,902,650
Development Charge Exemptions Funded by City[1]	8,685	4,123	5,958	39,546	7,310	3,245	7,563	40,927	45,726	4,129	1,932	169,144
Interest	41,117	69,634	43,992	331,780	61,762	8,825	18,140	195,483	119,159	34,266	3,106	927,264
Repayment of Monies Borrowed from Fund												0
Sub Total	**198,454**	**144,393**	**151,435**	**1,048,155**	**194,779**	**68,302**	**156,856**	**937,895**	**947,979**	**109,007**	**41,802**	**3,999,057**
Less:												
Amounts Transferred to Capital (or Other) Funds	52,768	779,545	0	78,484	20,000	10,749	0	31,877	5,033,074	0	0	6,006,497
Amounts Refunded												0
Amounts Loaned to Other DC Service Category												0
Credits												0
SubTotal	**52,768**	**779,545**	**0**	**78,484**	**20,000**	**10,749**	**0**	**31,877**	**5,033,074**	**0**	**0**	**6,006,497**
Closing Balance - December 31, 2025	**$ 1,007,989**	**$ 1,016,891**	**$ 1,134,921**	**$ 8,480,932**	**$ 1,573,371**	**$ 216,928**	**$ 467,975**	**$ 5,011,281**	**$ (1,958,952)**	**$ 884,008**	**$ 80,118**	**$ 17,915,462**
Funds Committed via Capital Forecast not yet spent	7,655,000	780,000	5,000,000	70,000	3,063,649	0	6,370,000	3,032,950	9,364,400	0	0	35,335,999
Closing Balance, not yet committed	-6,647,011	236,891	-3,865,079	8,410,932	-1,490,278	216,928	-5,902,025	1,978,331	-11,323,352	884,008	80,118	-17,420,537

[1] Includes exemptions for the creation of affordable residential units and attainable residential units, for non-profit housing developments and for inclusionary zoning residential units and phased-in component per Bill 23.
[2] Previously known as Other Transportation
[3] Service Category includes previously labelled "Indoor and Outdoor Recreation"
[4] Previously known as Administrative Services
[5] Previously known as Roads & Traffic

Police, Waste Diversion, Water and Storm Development Charge Reserve funds had no planned spending in the year, but planned spending is outlined in the DC background study and 10-year capital forecasts, updated annually.
There was no spending in the 2025 year due to the timing of the projects that have been identified in the DC study period.

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

THE CORPORATION OF THE CITY OF STRATFORD
Amounts Transferred to Capital (or Other) Funds - Capital Fund Transactions
Development Charge Reserve Funds Activity (by fund)
- for Year Ending December 31, 2025

Attachment 2

Project Name	Gross Capital Cost	DC Reserve Fund	Other Reserves	Grants	Funding Source Other Contributions	Debt Financing	Tax Levy	Total
Fire Services								
Stock Pierce 107' Aerial Performance Truck	2,159,237	779,545	1,379,692	0	0	0	0	2,159,237
Sub-Total - Fire Services	2,159,237	779,545	1,379,692	0	0	0	0	2,159,237
Public Works								
Rehabilitation & Expansion of PW Facility	70,357	52,768	17,589	0	0	0	0	70,357
Sub-Total - Public Works	70,357	52,768	17,589	0	0	0	0	70,357
Services Related to Highways								
New Sidewalks, Collector & Arterial	63,753	31,877	31,877	0	0	0	0	63,753
Sub-Total - Services Related to Highways	63,753	31,877	31,877	0	0	0	0	63,753
Wastewater Services								
O'Loane Ave Sanitary Trunk Sewer Extension	4,851,763	4,657,692	194,071	0	0		0	4,851,763
Sub-Total - Wastewater Services	4,851,763	4,657,692	194,071	0	0	0	0	4,851,763
Grand Total	**$ 7,145,111**	**$ 5,521,882**	**$ 1,623,229**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 7,145,111**

THE CORPORATION OF THE CITY OF STRATFORD
Amounts Transferred to Operating (or Other) Funds - Operating Fund Transactions
Development Charge Reserve Funds Activity (by fund)
- for Year Ending December 31, 2025

Attachment 3

Project Name	Gross Operating Cost	DC Reserve Fund	Other Reserves	Grants	Funding Source Other Contributions	Debt Financing	Tax Levy	Total
Parks & Recreation Services								
Transfer for Debt Servicing - Recreation Centre	997,882	78,484	0	0	0	0	919,398	997,882
Sub-Total - Parks & Recreation	997,882	78,484	0	0	0	0	919,398	997,882
Library								
Digital Collections	153,335	20,000	0	0	0	0	133,335	153,335
Sub-Total - Library	153,335	20,000	0	0	0	0	133,335	153,335
Growth								
Official Plan Review	11,944	10,749	1,194	0	0	0	0	11,944
Sub-Total - Growth	11,944	10,749	1,194	0	0	0	0	11,944
Wastewater Services								
Debt Servicing for Quinlan Pumping Station	375,381	375,381	0	0	0	0	0	375,381
Sub-Total - Wastewater Services	375,381	375,381	0	0	0	0	0	375,381
Grand Total	**$ 1,538,542**	**$ 484,615**	**$ 1,194**	**$ -**	**$ -**	**$ -**	**$ 1,052,733**	**$ 1,538,542**

THE CORPORATION OF THE CITY OF STRATFORD
Statement of Reserve Fund Balance Allocations
For Year Ending December 31, 2025

Attachment 4

Service:	**Public Works (Facilities & Fleet)**
Balance in Reserve Fund at Beginning of Year:	862,303
60% of Balance to be Allocated (at a minimum):	517,382

Projects to Which Funds Will Be Allocated

Project Description	**Public Works (Facilities & Fleet) Project Number**	**Total Growth-Related Capital Cost Remaining to be Funded**	**Share of Growth-Related Cost Allocated to Date**	**Share of Growth-Related Cost Allocated - Current Year**
Rehabilitation and Expansion of PW Facility	1	6,147,232	52,768	52,768
Public Works - Sidewalk Machine	4	320,000		
Public Works - New Service Truck	3	85,000		
Public Works - Dump Truck	5	250,000		
Public Works - Loader	6	300,000		
Public Works - Plow Truck	7	500,000		
Total		7,602,232	52,768	52,768

Service:	**Fire Protection Services**
Balance in Reserve Fund at Beginning of Year:	1,652,043
60% of Balance to be Allocated (at a minimum):	991,226

Projects to Which Funds Will Be Allocated

Project Description	**Fire Protection Services Project Number**	**Total Growth-Related Capital Cost Remaining to be Funded**	**Share of Growth-Related Cost Allocated to Date**	**Share of Growth-Related Cost Allocated - Current Year**
Engine 2 Replacement	4	0	779,545	779,545
Total		0	779,545	779,545

Service:	Police Services
Balance in Reserve Fund at Beginning of Year:	983,486
60% of Balance to be Allocated (at a minimum):	590,092

Projects to Which Funds Will Be Allocated

Project Description	Police Services Project Number	Total Growth-Related Capital Cost Remaining to be Funded	Share of Growth-Related Cost Allocated to Date	Share of Growth-Related Cost Allocated - Current Year
New Police Facility	1	4,833,963	166,037	0
Total		4,833,963	166,037	0

Service:	Parks & Recreation Services
Balance in Reserve Fund at Beginning of Year:	7,511,261
60% of Balance to be Allocated (at a minimum):	4,506,756

Projects to Which Funds Will Be Allocated

Project Description	Parks & Recreation Services Project Number	Total Growth-Related Capital Cost Remaining to be Funded	Share of Growth-Related Cost Allocated to Date	Share of Growth-Related Cost Allocated - Current Year
Parks - Pickup Truck	5	70,000	0	0
Rotary/Agriplex Complex Debt (Principal & Interest)	2 & 3	4,064,001	1,188,708	375,381
Total		4,134,001	1,188,708	375,381

Service:	Library Services
Balance in Reserve Fund at Beginning of Year:	1,398,593
60% of Balance to be Allocated (at a minimum):	839,156

Projects to Which Funds Will Be Allocated				
Project Description	**Library Services Project Number**	**Total Growth-Related Capital Cost Remaining to be Funded**	**Share of Growth-Related Cost Allocated to Date**	**Share of Growth-Related Cost Allocated - Current Year**
Physical Library Collections	2	1,778,649	80,000	20,000
Library Building	1	1,200,000		
Total		2,978,649	80,000	20,000

Service:	**Growth Studies**
Balance in Reserve Fund at Beginning of Year:	159,375
60% of Balance to be Allocated (at a minimum):	95,625

Projects to Which Funds Will Be Allocated				
Project Description	**Growth Studies Project Number**	**Total Growth-Related Capital Cost Remaining to be Funded**	**Share of Growth-Related Cost Allocated to Date**	**Share of Growth-Related Cost Allocated - Current Year**
Official Plan Review	3	82,552	150,903	10,749
Total		82,552	150,903	10,749

Service:	**Waste Diversion**
Balance in Reserve Fund at Beginning of Year:	311,119
60% of Balance to be Allocated (at a minimum):	186,671

Projects to Which Funds Will Be Allocated				
Project Description	**Waste Diversion Project Number**	**Total Growth-Related Capital Cost Remaining to be Funded**	**Share of Growth-Related Cost Allocated to Date**	**Share of Growth-Related Cost Allocated - Current Year**
New Equipment	1	120,000		
Cell Expansion and Structure	2	3,150,000		
Diversion Site - Methane Expansion	3	1,350,000		
Bin Upgrades	4	840,000		
Facility Upgrades	5 & 7	735,000		
Methane Burner Upgrades	6	175,000		
Total		6,370,000	0	0

Service:	**Services Related to a Highway**
Balance in Reserve Fund at Beginning of Year:	4,105,263
60% of Balance to be Allocated (at a minimum):	2,463,158

Projects to Which Funds Will Be Allocated				
Project Description	**Services Related to a Highway Project Number**	**Total Growth-Related Capital Cost Remaining to be Funded**	**Share of Growth-Related Cost Allocated to Date**	**Share of Growth-Related Cost Allocated - Current Year**
New Sidewalks, Collector and Arterial	13 & 14	1,048,359	126,641	31,877
New Traffic Signals - McCarthy & Romeo	15	135,000		
New Traffic Signals - Quinlan & Mornington	16	135,000		
Short Street - Matilda to O'Loane	1	448,950		
McCarthy Road - Orr to O'Loane	2	539,000		
McCarthy/O'Loane Roundabout	6	600,000		
Total		2,906,309	126,641	31,877

Service:	**Wastewater**
Balance in Reserve Fund at Beginning of Year:	2,126,142
60% of Balance to be Allocated (at a minimum):	1,275,685

Projects to Which Funds Will Be Allocated				
Project Description	**Wastewater Services Project Number**	**Total Growth-Related Capital Cost Remaining to be Funded**	**Share of Growth-Related Cost Allocated to Date**	**Share of Growth-Related Cost Allocated - Current Year**
O'Loane Ave Trunk Sanitary	Sewers - 2, 4 & 5	3,255,108	4,657,692	4,657,692
Financing Costs	Facilities - 2	706,357	313,936	78,484
Ontario St Sanitary Upgrade East of CH Meier	Sewers - 12	536,000		
Quinlan Sanitary Pumping Station & Forcemain, Phase 2	Sewers - 3	400,000		
Tertiary Filter Upgrade WPCP	Facilities - 1	2,850,000		
Huron St Sanitary Extension West	Sewers - 14	935,000		
Ontario St Sanitary Extension	Sewers - 13	125,000		
Total		8,807,465	4,971,628	4,736,176

Service:	**Water Services**
Balance in Reserve Fund at Beginning of Year:	775,001
60% of Balance to be Allocated (at a minimum):	465,001

Projects to Which Funds Will Be Allocated	**included in linear projects that have a water component**

Service:	**Storm Water & Drainage**
Balance in Reserve Fund at Beginning of Year:	38,316
60% of Balance to be Allocated (at a minimum):	22,990

Projects to Which Funds Will Be Allocated	**included in linear projects that have a storm water component**

THE CORPORATION OF THE CITY OF STRATFORD
Statement of Credit Holder Transactions
For Year Ending December 31, 2025

Attachment # 5

Credit Holder	Applicable D.C. Reserve Fund	Credit Balance Outstanding Beginning of Year 2025	Additional Credits Granted During Year	Credits Used by Holder During Year	Credit Balance Outstanding End of Year 2025
Northwest Stratford (2016) Developments Inc	Sanitary	$ 200,000	$ -	$ -	$ 200,000
Northwest Stratford (2016) Developments Inc	Sanitary	$ 200,000	$ -	$ -	$ 200,000