

# Town of Whitby Staff Report

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**Report Title: Annual Statement of Development Charge and Parkland Dedication Cash-in-Lieu Reserve Funds as of December 31, 2023**

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**Report to: Committee of the Whole**

**Date of meeting:** June 10, 2024

**Report Number: FS 16-24**

**Department(s) Responsible:**

Financial Services Department

**Submitted by:**

Fuwing Wong, Commissioner of  
Financial Services / Treasurer

**Acknowledged by M. Gaskell, Chief  
Administrative Officer**

**For additional information, contact:**

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Planning/Deputy Treasurer,  
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## 1. Recommendation:

1. That Report FS 16-24, the Annual Statement of Development Charge and Parkland Dedication Cash-in-Lieu Reserve Funds as of December 31, 2023, be received for information.

## 2. Highlights:

- This report provides statutory statements and information related to the Town of Whitby's Development Charge ("DC") Reserve Funds, and Parkland Dedication Cash-in-Lieu ("Parkland") Reserve Fund.
- As detailed in Attachment 1 of this report, the Town of Whitby's overall DC reserve fund balance decreased by \$5,998,431, from \$183,355,972 on January 1, 2023, to \$177,357,541 by December 31, 2023.
  - The December 2023/January 2024 balance of \$177,357,541 in DC Reserve Funds is not sufficient to fund the \$828,098,788 of capital projects approved in the 2024 and past budgets and the projects, approved by Council, in the Town's ten (10)-year capital forecast (details also available in Attachment 1)

- It is anticipated that the funds to pay for project costs, in excess of December 2023 DC reserve fund balances, will come from future DC collections (and property taxes) as the Town continues to grow. Alternatively, the growth-related capital program will be adjusted to reflect the pace of growth/DC collections.
- A detailed listing of growth related capital projects (including the annual debt repayment for capital projects), that were funded in 2023 is provided in Attachment 2 of this report. In 2023, \$32,039,763 of funding was allocated from the Town's reserve funds to growth-related capital projects as follows:
  - \$24,148,058 transferred from DC Reserve Funds; and,
  - \$ 7,891,705 transferred from non-DC reserves, including property tax-based reserves.
- As summarized in Attachment 3 to this report, the Town's Park Reserve Fund (containing cash-in-lieu of parkland dedication revenues) had an opening balance of \$9,149,755 at the start of 2023 and an ending balance of \$11,444,336 million as of December 31, 2023
  - This represents a net increase of \$2,294,581 due to developer contributions and investment income of \$2,400,324, less capital expenditures of \$105,743 in 2023
  - Of the December 2023/January 1 balance, \$9,870,366 (or 86%) has been committed or allocated to ongoing capital projects already approved and projects in the Town's ten (10)-year capital forecast, approved in principle by Town of Whitby Council as part of the Town's 2024 Budget.

### 3. Background:

Section 43(1) of the *Development Charges Act, S.O. 1997 (DCA)* states that "The treasurer of a municipality shall each year on or before such date as the council of the municipality may direct, give the council a financial statement relating to development charge by-laws and reserve funds established under section 33. 1997, c. 27, s. 43 (1)." This statement must include:

- The opening and closing balances of the reserve funds including the transactions relating to the funds;
- A listing of all assets whose capital costs were funded under a development charge by-law during the year, and for each asset, the costs not funded under the by-law and the source of other funding;
- A statement indicating compliance with subsection 59.1(1) to not impose directly or indirectly a charge related to a development or a requirement to construct a service to development except as permitted by the DCA or another Act.

For cash-in-lieu of parkland dedication funds, the funds are to be held in a special account and used as permitted under Section 42(15) of the *Planning Act*. In addition, Section 42(17) of the *Planning Act* requires "a council of a municipality that passes a by-law under this section shall provide the prescribed reports and information to the prescribed persons or classes of persons at such times, in such manner and in accordance with such other requirements as may be prescribed. 2019, c. 9, Sched. 12, s. 12 (9)."

**4. Discussion:**

This report provides statutory annual reporting in accordance with the DCA related to the Town’s development charges and development charge by-law, and statutory annual reporting on cash-in-lieu of parkland dedication reserves in accordance with the *Planning Act*.

**Statutory Annual Statement of Development Charge Reserve Funds**

Development Charges are collected from developers to pay for infrastructure, such as roads, new recreational parks and facilities, fire, library facilities, etc. to support growth related to additional population and employment.

Once collected, DCs are allocated to specific DC reserve funds for the each of the growth-related infrastructure service areas in accordance with and the proportions outlined in the Town’s DC Background Study.

As growth-related capital projects are approved in the Town’s budget and capital projects are started, funds are subsequently drawn from the DC reserve funds to pay or partially pay for capital project expenditures.

As detailed in **Attachment 1** of this report, the Town of Whitby’s overall Development Charge (DC) reserve fund balance at the beginning of 2023 was \$183,355,972 and decreased (net) by \$5,998,431 to \$177,357,541 at December 31, 2023. A summary of the net decrease is provided below:

<b>Summary of Change in DC Reserve Funds (Details provided in Attachment 1)</b>	<b>Total</b>
Increase in the DC reserve funds is mainly from DCs collected from Developers and Interest Income	\$18,547,710
Decrease in DC reserve funds relating to draws to fund growth-related capital projects, and repayment of the West Whitby Landowners Group Front Funding Agreement through DC credits, net of the expected recovery from MTO for Rossland Road works.	(\$24,546,140)
<b>Net overall decrease to DC reserve funds</b>	<b>(\$5,998,431)</b>

Attachment 1 of this report also shows \$828,098,788 of the \$177,357,541 (or over 100% of the) ending 2023/beginning 2024 balance of DC Reserve Funds has been committed or allocated to ongoing capital projects already approved and projects in the Town’s ten (10)-year capital forecast, approved in principle by Town of Whitby Council as part of the Town’s 2024 Budget. This means that the December 2023/January 2024 balance of \$177,357,541 in DC Reserve Funds is not sufficient to fund future growth-

related capital projects. It is anticipated that the funds to pay for project costs, in excess of December 2023 DC reserve fund balances, will come from future DC collections (and property taxes) as the Town continues to grow. However, the timing of future growth-related capital projects will be adjusted accordingly based on the pace of growth, uncommitted balance in the DC reserve (i.e. balance less projects already approved but not yet funded), and projected debt servicing costs.

The legislated changes to the DCA that came into effect on January 1, 2020 included Section 26.1 of the Act, which defers the payment of development charges for specific development types until first occupancy, and then permits 6 or 21 equal annual installment payments. Interest is applied on the deferred amount from the date of first building permit issuance until the date development charges are paid in full.

- The reporting and tracking of the balances owed (to the Town) are reflected in Attachment 1.
- At the end of 2023, Town of Whitby development charges totaling \$5,905,527 are to be collected via installments in future years for 4 developments under Section 26.1 of the DCA. The timing of those collections is dependent on their first occupancy.

**Attachment 2** provides detailed information on the \$32,039,763 funding transferred to growth-related capital projects. In total, \$32,039,763 of growth-related capital expenditures were funded by \$24,148,058 from development charges and \$7,891,705 from other Non-DC funding sources in 2023.

As per the West Whitby Landowners Front Funding Agreement, for the construction of Des Newman and Rossland Road, DC Credits are tracked and payable (by the Town, to the West Whitby Landowners Group) based on the cost of works completed and up fronted by the landowners group (as reconciled/agreed upon by the Town). The minimum repayment, by the Town, in any given year is 50% of “Roads and Related – Town Wide Infrastructure” development charges collected from the West Whitby Landowners Group that year (to a maximum of the up-fronted costs). In 2023, the Town set aside \$398,082 (related to 50% of Road DC’s collected from the West Whitby Landowners Group) in accordance with the agreement. Additional payments to the landowners group are subject to the Town’s reconciliation of costs.

Legislated change to the DCA from Bill 23 pertaining to Section 35.2 of the Act notes that a municipality shall spend or allocate at least 60% of the monies that are in the reserve fund for priority services (i.e., water, wastewater, and roads). For the Town of Whitby, as a lower tier municipality within Durham, only the roads service is applicable. The commitments include approved capital projects that are currently in progress but were not completed in 2023, and those approved by Council in the Town’s 10-Year capital forecast:

Description	DC – Roads & Related (Townwide + Alternate Route combined)
Total DC Roads & Related funds available as of Dec. 31, 2023	\$ 103,569,658
Commitments for Capital Projects approved but not complete as of Dec. 31, 2023	(\$53,988,559)
Allocated for Capital Projects approved Capital Forecast	(\$544,667,698)
Percentage of DC Funds Allocated/Committed	578%

As shown in the Table above, the Town has allocated more than 100% of DC funds on hand at the end of 2023/beginning of 2024 as part of the 2024 and past budget and the Town's ten (10)-Year capital forecast, which was approved by Council as part of the Town's 2024 budget. It is anticipated that the funds to pay for project costs, in excess of December 2023 DC reserve fund balances, will come from future DC collections (and property taxes) as the Town continues to grow. However, the timing of future growth-related capital projects will be adjusted accordingly based on the pace of growth, uncommitted balance in the DC reserve (i.e. balance less projects already approved but not yet completed/funded), and projected debt servicing costs.

In addition to the information provided in the annual statements attached to this report, the Treasurer must provide a statement each year regarding the Town's compliance with subsection 59.1(1) of the DCA.

The Town of Whitby affirms that it is compliance with subsection 59.1(1) of the DCA for the 2023 reporting period, whereby it has not imposed directly or indirectly a charge related to development or a requirement to construct a service related to development, except as permitted by the DCA or another Act.

**Statutory Annual Statement of the Parkland Dedication Cash-in-Lieu Reserve Fund**

The *Planning Act* provides for the conveyance of land to a municipality for park or other public recreational purposes as a condition of development or redevelopment of land.

Instead of conveying land, Developers may make a payment known as a cash-in-lieu of parkland dedication payment for the Town to fund a future park or other public recreational projects. These payments are allocated to the Town's Park Reserve Fund.

The Statement for the Park Reserve Fund (Attachment 3) summarizes the cash-in-lieu of parkland dedication funds collected and drawn for capital expenditures during 2023. Overall, the fund increased (net) by \$2,294,581, from \$9,149,755 as of January 1, 2023 to \$11,444,336 as of December 31, 2023.

The legislated change to the *Planning Act* from Bill 23 pertaining to Section 47 requires a municipality to spend or allocate at least 60% of the monies collected as cash-in-lieu of parkland dedication, which are allocated to the Park Reserve Fund. Attachment 3 of this report also shows \$9,870,366 (or 86%) of the \$11,444,336 December 31, 2023 balance/ January 1, 2024 balance has been committed or allocated to ongoing capital projects already approved and projects in the Town's ten (10)-year capital forecast, which were approved in principle by Town of Whitby Council as part of the Town's 2023 Budget.

## 5. Financial Considerations:

Development Charges collected in 2023 (\$9.5 million as shown in Attachment 1), is significantly lower than DC revenues in recent years (i.e. \$42.8 million in 2022 and \$42.5 million in 2021). Although 2023 represents the first full year following the passage of Bill 23, the *More Homes Built Faster Act*, which introduced significant changes to the DCA and *Planning Act* related to lowering the fees developers pay related to growth/development, the decline in DC revenues is directly attributable to a decrease in building activity (lower building permits being pulled) in Whitby. The slow down in development activity (and DC collections) results in lower DC reserve balances and may result in the temporary deferral of growth-related projects identified in the Town's DC Background Study. Staff will continue to monitor development charge collections in 2024 and external borrowing rates to prioritize 2025 and future growth-related capital projects.

### ***Bill 23 – Impact on Parkland Dedication***

Bill 23, the *More Homes Built Faster Act*, received Royal Assent on November 28, 2022. As reported at the time, Bill 23 introduced a number of the changes to the DCA and *Planning Act*, that would significantly decrease the fees that the Town collects, from developers, for growth-related infrastructure, such as new parks, roads, bridges, fire stations, etc.

To date, the most significant impact of Bill 23 for the Town has been the changes to the *Planning Act* related to parkland dedication. Under Bill 23, developers contribute less land to municipalities for use as parkland / contribute less cash to municipalities in lieu of conveying land.

Based on the Town's tracking of cash-in-lieu of parkland dedication quotes provided to developers in 2023, the Town will be collecting \$5.1 million less funds from developers

for the future purchase of parkland based on Bill 23 (i.e. quotes prepared under Bill 23 total \$6.1 million and would have been \$11.2 million without Bill 23).

### **Bill 23 Update – Mandatory Phase-in of DC's**

Following passage of a new DC Study and By-law, Bill 23 required municipalities to discount the DC rates (required to fund infrastructure projects) by 20% and phase-in to full rates in five (5) years. This meant that Developers pay 80% of the calculated DC rates in the year the new by-law comes into force and effect and for years two (2) to five (5) following the passage of a new DC by-law, Developers will pay 85%, 90%, 95%, and 100% (full charge), respectively.

Of all the legislative DCA changes under Bill 23, the proposed five-year phase-in of new DC rates would have had the greatest negative impact to the Town's ability to deliver infrastructure to support growth as discounts to Developers would need to be funded by taxpayers in order to deliver on the same level of planned infrastructure. In 2021 (the year the Town implemented a new DC by-law), the Town collected over \$40 million in development charges. If the 20% discount was in place in 2021, the Town would have had a DC shortfall of over \$8 million for 2021.

On April 10, 2024, the Province introduced Bill 185, Cutting Red Tape to Build More Homes Act, 2024, which removed the mandatory phase-in of DC's required under Bill 23. Fortunately, from November 2022 (Bill 23) to 2024, the Town of Whitby has not updated its DC Background Study/passed a new DC By-law so the 20% discount and five-year phase has not impacted the Town to-date and is not anticipated to impact the Town.

Bill 185 has not received Royal Assent as of the drafting of this report. Staff will provide a separate memo outlining the other changes to the *Development Charges Act* related to Bill 185.

## **6. Communication and Public Engagement:**

As per O. Reg. 82/98, the Town is required to ensure that the Treasurer's Annual Statement is available to the public, as such a copy of this report and the attachments will be posted on the Town's [Development Charges](#) webpage.

## **7. Input from Departments/Sources:**

N/A

## **8. Strategic Priorities:**

Through the development of Whitby's Community Strategic Plan, a focus on the value for money, financial sustainability as well as transparent reporting were identified as priorities. Under the Government Pillar, timely and transparent reporting was identified as the highest priority with long term financial planning being identified as the third

highest priority. This report supports these priorities identified in the Community Strategic Plan.

**9. Attachments:**

Attachment 1 – Statement of Development Charge Reserve Funds as at December 31, 2023

Attachment 2 – Growth-Related Capital Projects Funded from Development Charge Reserve Funds and Other Sources in 2023 as at December 31, 2023

Attachment 3 – Statement of the Park Reserve Fund as at December 31, 2023



The Town of Whitby  
Statement of Development Charge Reserve Funds  
December 31, 2023

	Libraries	Parks and Recreation	Fire	Waste Management	By-Law Enforcement	Development Related Studies	Operations	Roads & Related - Town Wide Infrastructure	Roads & Related - Alternate Route	Storm Water Management	Parking (note 1)	Non-Administrative Operational Facilities (note 1)	Total Reserves	DC Installment Receivable (DCA Section 26.1)
Balance as of January 1, 2023	\$ 1,263,016.18	\$ 68,993,715.20	\$ 3,967,695.32	\$ 923,385.06	\$ 61,459.52	\$ 5,466,621.25	\$ 4,814,784.14	\$ 76,535,197.38	\$ 19,456,618.16	\$ (338,778.83)	\$ 1,135,452.25	\$ 1,076,806.20	\$ 183,355,971.83	\$ 3,764,330.38
Revenues														
Developer Contributions	\$ 176,643.53	\$ 1,235,989.07	\$ 256,844.44	\$ 17,320.17	\$ 9,609.87	\$ 206,538.39	\$ 305,220.76	\$ 6,018,289.97	\$ 1,028,098.18	\$ 201,302.46	\$ 26,860.96	\$ 25,634.02	\$ 9,508,351.82	\$ -
Non-Statutory DC Exemptions Paid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	\$ 57,124.66	\$ 2,626,118.55	\$ 201,138.16	\$ 46,174.38	\$ 1,215.74	\$ 276,072.15	\$ 194,515.46	\$ 3,846,065.12	\$ 999,778.79	\$ -	\$ 53,675.45	\$ 40,464.59	\$ 8,342,343.05	\$ -
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 697,014.98	\$ -	\$ -	\$ -	\$ -	\$ 697,014.98	\$ -
MTO Recovery Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Provincial Grant Recovery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Release of Accounting Holdbacks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Development Charge Installments Receivable (section 26.1 DCA)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,961,460.31
Accrued Interest on DC Installments Due	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 179,736.52
<b>Total Revenue</b>	<b>\$ 233,768.19</b>	<b>\$ 3,862,107.62</b>	<b>\$ 457,982.60</b>	<b>\$ 63,494.55</b>	<b>\$ 10,825.61</b>	<b>\$ 482,610.54</b>	<b>\$ 499,736.22</b>	<b>\$ 10,561,370.07</b>	<b>\$ 2,027,876.97</b>	<b>\$ 201,302.46</b>	<b>\$ 80,536.41</b>	<b>\$ 66,098.61</b>	<b>\$ 18,547,709.85</b>	<b>\$ 2,141,196.83</b>
Expenditures														
Front Funding Agreement Credits Payable (below)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (398,082.52)	\$ -	\$ -	\$ -	\$ -	\$ (398,082.52)	\$ -
Capital Funding including Annual LTD Repayment (Attachment 2)	\$ (275,865.59)	\$ (16,728,097.00)	\$ (126,775.43)	\$ -	\$ (46,301.27)	\$ (48,773.93)	\$ (1,157,164.06)	\$ (4,496,983.13)	\$ (116,338.85)	\$ (804,909.24)	\$ (68,789.53)	\$ (278,059.88)	\$ (24,148,057.91)	\$ -
<b>Total Expenditures</b>	<b>\$ (275,865.59)</b>	<b>\$ (16,728,097.00)</b>	<b>\$ (126,775.43)</b>	<b>\$ -</b>	<b>\$ (46,301.27)</b>	<b>\$ (48,773.93)</b>	<b>\$ (1,157,164.06)</b>	<b>\$ (4,895,065.65)</b>	<b>\$ (116,338.85)</b>	<b>\$ (804,909.24)</b>	<b>\$ (68,789.53)</b>	<b>\$ (278,059.88)</b>	<b>\$ (24,546,140.43)</b>	<b>\$ -</b>
<b>December 31, 2023 Closing Balance</b>	<b>\$ 1,220,918.78</b>	<b>\$ 56,127,725.82</b>	<b>\$ 4,298,902.49</b>	<b>\$ 986,879.61</b>	<b>\$ 25,983.86</b>	<b>\$ 5,900,457.86</b>	<b>\$ 4,157,356.30</b>	<b>\$ 82,201,501.80</b>	<b>\$ 21,368,156.28</b>	<b>\$ (942,385.61)</b>	<b>\$ 1,147,199.13</b>	<b>\$ 864,844.93</b>	<b>\$ 177,357,541.25</b>	<b>\$ 5,905,527.21</b>

Additional Reference

Commitments for Capital Projects Approved as of December 31, 2023	\$ (20,578.00)	\$ (64,913,959.00)	\$ (1,035,718.00)	\$ -	\$ (61,631.00)	\$ (2,111,288.00)	\$ (888,104.00)	\$ (53,218,046.00)	\$ (770,513.00)	\$ (270,002.00)	\$ (741,247.00)	\$ (486,595.00)	\$ (124,517,681.00)	\$ -
Allocations for Capital Projects Approved in 10 year Capital Forecast	\$ (14,927,500.00)	\$ (101,320,370.00)	\$ (7,615,658.00)	\$ (2,336,607.00)	\$ (869,881.00)	\$ (5,598,720.00)	\$ (14,621,527.00)	\$ (544,667,698.00)	\$ -	\$ (11,575,146.00)	\$ -	\$ (48,000.00)	\$ (703,581,107.00)	\$ -
<b>Total Commitments &amp; Allocations</b>	<b>\$ (14,948,078.00)</b>	<b>\$ (166,234,329.00)</b>	<b>\$ (8,651,376.00)</b>	<b>\$ (2,336,607.00)</b>	<b>\$ (931,512.00)</b>	<b>\$ (7,710,008.00)</b>	<b>\$ (15,509,631.00)</b>	<b>\$ (597,885,744.00)</b>	<b>\$ (770,513.00)</b>	<b>\$ (11,845,148.00)</b>	<b>\$ (741,247.00)</b>	<b>\$ (534,595.00)</b>	<b>\$ (828,098,788.00)</b>	<b>\$ -</b>
<b>Balance of DC Reserve Net of Commitments</b>	<b>\$ (13,727,159.22)</b>	<b>\$ (110,106,603.18)</b>	<b>\$ (4,352,473.51)</b>	<b>\$ (1,349,727.39)</b>	<b>\$ (905,528.14)</b>	<b>\$ (1,809,550.14)</b>	<b>\$ (11,352,274.70)</b>	<b>\$ (515,684,242.20)</b>	<b>\$ 20,597,643.28</b>	<b>\$ (12,787,533.61)</b>	<b>\$ 405,952.13</b>	<b>\$ 330,249.93</b>	<b>\$ (650,741,246.75)</b>	<b>\$ -</b>

West Whitby Landowners Front Funding Agreement (note 2)

	Front Funding Credit AP Account
AP Balance as of January 1, 2023	\$ (2,818,879.18)
Front End Recovery Development Charge Collection Due to Landowners for 2022 Building Activity (Roads & Related - Town Wide Infrastructure)	\$ (398,082.52)
Development Charge Credit Reimbursement Paid to Landowners	\$ -
AP Balance as of December 31, 2023	<u>\$ (3,216,961.70)</u>

Note:

(1) Reserves included in the 2017 DC By-Law but are not included in the 2021 DC By-Law

(2) This statement does not reflect the development charge credit commitment with respect to the repayment of the DC Roads & Related Town wide Infrastructure amount to developers under the West Whitby Landowners Front Funding Agreement for the construction of the agreed upon roads projects

**Growth-Related Capital Projects Funded from Development Charge Reserve Funds and Other Sources in 2023**

**Attachment 2**

The Corporation of the Town of Whitby  
As of December 31st, 2023

	Development Charge Reserve Funds	Reserve & Reserve Funds	Total
<b>DC - Libraries RF</b>			
90221502 CPL - F10 Makerspace Conversion	(16,444)		(16,444)
90234002 Library Collection Expansion	(255,000)		(255,000)
90237002 Library Strategic Plan	(4,422)	(4,422)	(8,843)
	<b>\$ (275,866)</b>	<b>\$ (4,422)</b>	<b>\$ (280,287)</b>
<b>DC - Parks and Recreation</b>			
30200403 PKSG - Grounds Maintenance Trailer (additional)	(11,862)		(11,862)
30200406 PKSG - Front Mount Mower (additional)	(31,991)		(31,991)
30202701 PKSM - Tracked Sidewalk Plow - Winter Trail Maintenance	(124,152)	(13,795)	(137,946)
55221001 North Whitby Zero Carbon District Energy Design	(51,470)	(46,219)	(97,690)
70190214 Cullen Central Park Geotechnical / Hydro-Geomorphic Studies/Consulting	(1,933)	(215)	(2,147)
70200002 King Street Park Improvements	(9,325)	(2,188)	(11,512)
70200103 Grass Park Redevelopment	(156,469)	(469,409)	(625,878)
70200113 Lynde Creek Trail - Bonacord to Dundas	(985)	(415)	(1,400)
70200114 Lynde Creek Trail - Rossland to Bonacord	(703)	(297)	(1,000)
70200217 Kiwanis Heydenshore Redevelopment	(22,421)	(70,109)	(92,529)
70200223 Heathwood Park	(907,339)	(100,816)	(1,008,155)
70200225 Mattamy District Park	(7,198)		(7,198)
70200226 Cullen Central Park Redevelopment - Phase 2	(5,625)	(375)	(6,000)
70210102 Florence Drive to Garden Street	(111,490)	(46,990)	(158,480)
70210216 TFP Whitby District Park	(3,414)		(3,414)
70210308 Iroquois Park Baseball - Field 4 - Add Lighting	(636)		(636)
70210309 Trail Rest Stops and Benches	(30,786)	(14,074)	(44,860)
70220218 Chelseahill Local Park	(542,758)		(542,758)
70230108 Waterfront Trail - Corbett Creek Pedestrian Bridge / Trail Widening and Expansion	(62,956)	(26,981)	(89,937)
70230217 Whitby Sports Complex Park Development	(272,249)		(272,249)
70247301 CPROS Update	(88,598)	(29,533)	(118,131)
70250102 Waterfront Trail Boardwalk	(2,110)	(890)	(3,000)
71201033 New Whitby Sports Complex	(11,024,808)		(11,024,808)
71201045 RFP-71-2020 North Whitby Sports Complex Prime Consultant/Arc	(2,892,230)	(90,089)	(2,982,319)
71221040 Whitby Sports Complex Prime Consultant for Park Design	(177,095)		(177,095)
74301101 PWM - F10 Staff Work Building	(17,109)	(17,109)	(34,218)
Repayment of Operations Centre Expansion Loan (2021)	(170,383)		(170,383)
	<b>\$ (16,728,097)</b>	<b>\$ (929,502)</b>	<b>\$ (17,657,599)</b>
<b>DC - Fire</b>			
70200217 Kiwanis Heydenshore Redevelopment	(948)		(948)
71291201 Fire Training Complex	(5,612)		(5,612)
Repayment of Land - Future Fire Hall Loan (2021)	(110,978)		(110,978)
Repayment of Land - Future Fire Training Complex Loan (2021)	(9,237)		(9,237)
	<b>\$ (126,775)</b>	<b>\$ -</b>	<b>\$ (126,775)</b>
<b>DC - Development Related Study</b>			
13217002 DC By-Law Appeal	(4,544)		(4,544)
13227002 Long Range Financial Plan Annual Update	(1,152)	(1,153)	(2,305)
30207102 Parks & Urban Forestry Analysis and Strategy	(6,955)	(41,226)	(48,181)
50217001 Workforce Planning Study	(2,434)	(7,364)	(9,798)
50227801 Corporate Public Engagement Strategy and Tools	(122)	(656)	(778)
51237001 Ward Boundary Review	(1,679)	(1,679)	(3,358)
80060308 Comprehensive Zoning By-Law	(30,521)	(11,869)	(42,390)
81167801 Downtown Whitby Secondary Plan Update	(367)	(41)	(408)
84198001 Corporate Energy and Emissions Management Plan Update	(1,000)	(5,983)	(6,983)
	<b>\$ (48,774)</b>	<b>\$ (69,971)</b>	<b>\$ (118,745)</b>
<b>DC - Operations</b>			
30170902 RDSU - 4x4 Truck with Plow (additional)	(80,518)		(80,518)
30200401 TRAF - Sidewalk Plow / Multipurpose Trail Sweeper (additional)	(197,145)		(197,145)
30202402 TRAF - Trackless Side and Rear Mower (additional)	(50,064)		(50,064)
30212103 RDSU - Street Sweeper	(337,623)		(337,623)
30212701 TRAF - Sidewalk Plow and Sander (additional)	(184,582)		(184,582)
Repayment of Land - Future Satellite Facility Loan (2021)	(105,124)		(105,124)
Repayment of Operations Centre Expansion Loan (2021)	(202,108)		(202,108)
	<b>\$ (1,157,164)</b>	<b>\$ -</b>	<b>\$ (1,157,164)</b>
<b>DC - Roads and Related Townwide</b>			
35226304 On-Street Metres / Pay and Display (additional)	(1,977)	(5,121)	(7,098)
35226410 Traffic Signage and Pavement Marking Initiatives	(11,002)	(152,935)	(163,938)
35226411 Pedestrian Crossovers	(1,571)	(4,299)	(5,870)
35227105 Zones and Corridor Studies / Designs	(11,837)	(2,959)	(14,796)

**Growth-Related Capital Projects Funded from Development Charge Reserve Funds and Other Sources in 2023**

The Corporation of the Town of Whitby  
As of December 31st, 2023

**Attachment 2**

	Development Charge Reserve Funds	Reserve & Reserve Funds	Total
35228003 Data Collection - Radar Message Boards and Cyclist/Pedestrians Counters	(108,373)	(46,447)	(154,820)
35236401 Dryden Boulevard at the HEPC Trail - Pedestrian Crossing	(5,031)		(5,031)
40101722 Desmond Newman Blvd - Rossland to Taunton (MUP)	(42,407)		(42,407)
40130201 Des Newman/CP Rail Grade Separation - Phase 1 (Embankments)	(207,405)		(207,405)
40141709 Brock St - LT Lanes Palmerston Ave	(7)	(7)	(14)
40141710 Desmond Newman Blvd - Dundas to Rossland (MUP)	(127,147)		(127,147)
40151737 Country Lane - Taunton to 900m north	(1,393,689)	(245,945)	(1,639,635)
40171724 Cochrane St - north of Taunton Rd	(1,264,613)	(140,513)	(1,405,126)
40186009 Mid Arterial Roadway - Ashburn to Anderson 1. EA	(36,582)		(36,582)
40196107 CU A07 01 - Ashburn Culvert	(96)	(384)	(480)
40216030 Mid Arterial Roadway - Ashburn to Anderson 2. Design	(13,096)		(13,096)
40216105 Des Newman/CP Rail Grade Separation - Environmental	(13,779)		(13,779)
40216606 Streetlights - Additional Dark Zone Lights	(1,920)	(4,354)	(6,274)
40226028 Burns - Annes to Brock	(70,427)	(633,842)	(704,269)
40226053 Future Design - Road Intersection Improvements	(33,123)	(33,123)	(66,246)
40226064 Harbour Street Extension	(108,926)	(20,869)	(129,795)
40226115 CU D01 06 - White Oaks / Lynde Creek Gardens Culvert	(4,847)	(19,389)	(24,237)
40230301 CU A07 02 - Brawley Road Culvert (Monitoring)	(631)	(2,524)	(3,155)
40236028 Bonacord Ave - Mackey Dr to McQuay Blvd	(45,453)	(409,079)	(454,532)
40236069 Country Lane - Taunton Road to Ouellette Drive (Overlay)	(20,775)	(3,666)	(24,441)
40236111 Design Future Work - Bridges & Structural Culverts	(76,874)		(76,874)
40236209 Mary Street - High to Garden	(14,088)	(6,038)	(20,126)
40236212 Cycling Misc. Facility Improvements	(52,311)	(22,419)	(74,730)
40236405 Traffic Signage and Pavement Marking Initiatives	(4,323)	(4,323)	(8,647)
40236406 Urban Mobility Amenities (ie bike repair stands, bike parking)	(8,899)	(3,750)	(12,649)
40237106 Traffic & Transportation Study	(39,893)		(39,893)
40237107 Municipal Engineering Growth Studies/Design Reviews	(10,965)		(10,965)
40246022 Water Street 3. Property	(12,130)	(3,032)	(15,162)
40256047 Columbus Road - EA and Detailed Design Studies	(851,736)	(150,306)	(1,002,042)
55217401 Downtown Whitby Brock St. Streetscape Design Study	(3,936)	(10,193)	(14,129)
Capital Funding not required	102,887		102,887
	<b>\$ (4,496,983)</b>	<b>\$ (1,925,518)</b>	<b>\$ (6,422,501)</b>
<b>DC - Roads Alternate Route</b>			
40160502 EA Study - Highway 7/12 Alternate Route	(116,339)		(116,339)
	<b>\$ (116,339)</b>	<b>\$ -</b>	<b>\$ (116,339)</b>
<b>DC - Stormwater Management</b>			
40207102 Lynde Creek Update	(17,197)	(4,300)	(21,497)
40216501 Garden St Snow Storage Facility - Phase 2	(783,562)	(1,175,343)	(1,958,905)
40226505 Lynde and Pringle Creek Stabilization	(1,252)	(11,271)	(12,523)
40236503 SWM Facility Rehabilitation Analysis	(2,898)	(4,347)	(7,244)
	<b>\$ (804,909)</b>	<b>\$ (1,195,260)</b>	<b>\$ (2,000,169)</b>
<b>DC - By-Law Enforcement</b>			
54212001 BYLW - Vehicle and Equipment (additional)	(46,301)		(46,301)
	<b>\$ (46,301)</b>	<b>\$ -</b>	<b>\$ (46,301)</b>
<b>DC - Parking</b>			
15211601 Land Purchase - 112 Colborne St W	(22,488)		(22,488)
54212002 Parking Vehicle & Equipment (additional)	(46,301)		(46,301)
	<b>\$ (68,790)</b>	<b>\$ -</b>	<b>\$ (68,790)</b>
<b>DC - Non-Admin Operations Facilities</b>			
10132404 Special Project - eServices Modules	(151)	(1,696)	(1,847)
10140502 Special Project - Financial System/ERP	(254,165)	(3,699,287)	(3,953,453)
10152401 Special Project - Growth Related IT Infrastructure Prep	(15,989)	(3,997)	(19,986)
10205603 RFP-50-2020 ERP Project Consultant	(7,755)	(62,052)	(69,807)
	<b>\$ (278,060)</b>	<b>\$ (3,767,033)</b>	<b>\$ (4,045,093)</b>
<b>Total</b>	<b>\$ (24,148,058)</b>	<b>\$ (7,891,705)</b>	<b>\$ (32,039,763)</b>

**Summary**

Capital Projects Expenditures (Attachment 2)	\$ (24,148,058)
Front Funding Agreement Credits Payable (Attachment 1)	\$ (398,083)
<b>Total Expenditures (Attachment 1)</b>	<b>\$ (24,546,140)</b>

The Corporation of the Town of Whitby  
Statement of the Park Reserve Fund  
December 31, 2023

Attachment 3

	<b>Park Reserve Fund (note 1)</b>
Balance at January 1, 2023	\$ 9,149,755
Revenues	
Developer Contributions	\$ 1,864,863
Investment Income	\$ 535,461
Total Revenue	<u>\$ 2,400,324</u>
Expenditures	
Capital Funding (see below)	\$ (105,743)
Total Expenditures	<u>\$ (105,743)</u>
<b>December 31, 2023 Closing Balance</b>	<b><u><u>\$ 11,444,336</u></u></b>
Commitments for Capital Projects Approved as of December 31, 2023	\$ (2,519,597)
Commitments for Capital Projects Approved in 10yr Capital Forecast	\$ (7,350,769)
Total Commitments	<u>\$ (9,870,366)</u>
<b>December 31, 2023 Balance net of Capital Commitments</b>	<b><u><u>\$ 1,573,970</u></u></b>

<b>Capital Funding</b>	<b>Park Reserve Fund</b>	<b>Other Sources</b>	<b>Total</b>
70200223 Heathwood Park	\$ (100,815.70)	\$ (907,339.47)	\$ (1,008,155.17)
70200226 Cullen Central Park Redevelopment	\$ (374.94)	\$ (5,625.06)	\$ (6,000.00)
70210309 Trail Rest Stops and Benches	\$ (4,551.93)	\$ (40,308.56)	\$ (44,860.49)
	<u>\$ (105,742.57)</u>	<u>\$ (953,273.09)</u>	<u>\$ (1,059,015.66)</u>

Note (1) Special account for the Parkland Dedication Cash-in-Lieu payments as collected under the Planning Act