

Town of Whitby Staff Report

whitby.civicweb.net



Report Title: Annual Statement of Development Charge and
Parkland Reserve Funds as at December 31, 2020

Report to: Committee of the Whole

Date of meeting: June 14, 2021

Report Number: CS 35-21

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:

Jennifer Hess, Senior Financial Planning
and Policy Advisor, x2826

1. Recommendation:

1. That Report CS 35-21 - the Annual Statement of Development Charge and Parkland Reserve Funds as of December 31, 2021 be received as information.

2. Highlights:

This report provides statutory statements/information and supplementary information related to the Town of Whitby's Development Charges (DC) Reserve Funds, DC by-law, and Parkland Reserve Funds.

As detailed in Attachment 1 of this report, the Town of Whitby's overall DC reserve fund balance increased from \$109.0 million at the beginning of the year to \$131.2 million (or \$22.2 million) by December 31, 2020:

\$33.6 million of revenues

(\$11.4) million expenditures

\$22.2 million net increase to fund future growth-related infrastructure projects

A detailed listing of growth-related capital projects, totaling \$30 million, funded from \$21.9 million of DC Reserve Funds and DC related Long Term Debt and the balance from non-DC sources (including property-tax based reserves) is provide in Attachment 2 of this report.

This report also includes supplementary information on:

- \$346,628 of non-statutory DC exemptions provided in 2020;
- Actual DC collections in 2020 compared to the growth forecast in the 2017 Development Charges Background Study.

Overall, non-residential development charge collections continue to fall below projections. However, this has been offset by higher than expected residential DC collections.

As summarized in Attachment 3 to this report, the Town's Parkland Reserve (containing cash-in-lieu of parkland dedication revenues) had an opening balance of \$9.0 million at the start of 2020 and an ending balance of \$9.4 million as of December 31, 2020.

3. Background:

- Development Charges are collected from developers to pay for infrastructure, such as roads, new recreational, fire, library facilities, to support growth related to additional population and employment.
- Once collected, DC's 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 in subsequently drawn from the DC reserve funds to pay or partially pay for the capital projects.
- 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."
- In March 2017, Council replaced the Development Charge By-Law 6652-12 with By-Law 7255-17. By-Law 7255-17 was further amended on September 18, 2017 with By-Law 7319-17. This reflects the timing and volume of development anticipated over the 10 to 20 year planning horizon; the expected cost and timing for capital expenditures which are forecasted to be required to support the planned level of development.

- 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 choose to 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 project. These payments are allocated to the Town's Parkland Reserve Fund.
- Section 42 of the Planning Act requires the Treasurer to provide a financial statement to Council relating to the special account for cash-in-lieu of parkland dedication funds.

4. Discussion:

This report provides statutory annual reporting in accordance with the DCA (Part 1 of the report and Attachments), supplementary information related to the Town's development charges and development charges by-law (Part 2 of this report), and statutory annual reporting on cash-in-lieu of parkland dedication reserves in accordance with the Planning Act (Part 3).

Part 1: Statutory Annual Statement of Development Charge Reserve Funds

As detailed in Attachment 1 of this report, the Town of Whitby's overall Development Charges (DC) reserve fund balance at the beginning of 2020 was \$109.0 million and increased (net) by \$22.2 million to \$131.2 million as at December 31, 2020:

\$33.6 million increase in the DC reserves is mainly from DC's collected from Developers and Interest Income shown as revenues in Attachment 1. See Part 2.1, below, for further information on "Non-Statutory DC Exemptions Paid" Revenues

(\$11.4) million decrease in DC reserves relate to draws to fund growth-related capital projects and are shown as expenditures in Attachment 1

\$22.2 million net overall increase to various DC reserves that will be used to fund future growth-related infrastructure projects

Attachment 2 provides detailed information on the \$11.4 million of expenditures (or draws from the DC Reserve Funds), including the specific capital projects the DC's funded and other Non-DC funding for the projects. In total, approximately \$30.0 million of growth-related capital projects were funded by \$11.4 million of DC's and \$10.5 (DC) Long-Term Debt in 2020.

In addition to the information provided for in the statements attached to this report, the Treasurer must provide a statement, annually, on the Town's

compliance with subsection 59.1(1) of the DCA. Subsection 59.1(1) of the DCA reads as follows:

“A municipality shall not impose, directly or indirectly, a charge related to a development or a requirement to construct a service related to development, except as permitted by this Act or another Act. 2015, c. 26, s. 8”

It is affirmed that the Town of Whitby is in compliance with subsection 59.1(1) of the DCA for the 2020 reporting period.

Part 2: Supplementary Development Charges Information

Part 2.1 - Update on the Non-Statutory Reductions / Exemptions Included in the DC By-Law

Under the DCA the Town is permitted to offer development charge reductions / exemptions in its DC by-law beyond the statutory exemptions provided for in the Act. The DCA also requires that if a by-law provides for a discretionary DC exemption, any resulting DC revenue shortfall cannot be recovered by way of higher rates applied to other development. Accordingly, in compliance with the DCA and to ensure that DC reserves will be able to fund future growth-related capital projects, the Town reimburses or “tops-up” DC reserve funds for discretionary DC exemptions from the One-Time Reserve (a property tax-based reserve) on an annual basis. The use of the One-Time Reserve for non-statutory exemptions was approved by Council in report CS 34-18.

In 2020, \$346,628.84 of tax-based funding/reserves were transferred from One-Time Reserve (LTFR) to top-up DC reserves for discretionary DC exemptions. This is shown as “Non-Statutory DC Exemptions Paid” in Attachment 1 and the table below provides further details on the discretionary or non-statutory DC exemptions provided in 2020:

Non-Statutory Exemptions (Full and Partial)	Applicable Area	Foregone Revenue 2020
High Density Residential and Residential Mixed Use	CIP Area (1)	\$334,011.50
Retail Commercial and Office Expansion	CIP Areas – Whitby and Brooklin (1)	\$0
New Office Development	CIP Area	\$0

Hospital	Townwide	\$0
New Industrial >25,000 sq ft	Townwide	\$0
New Office >25,000 sq ft	Townwide	\$0
New Office >969 sq ft	Commercial Zones C3-DT or C1-VB	\$0
Non-Profit Special Care / Special Needs Dwelling Unit	Townwide	\$0
Non-Residential Bona Fide Farm Building	Townwide	\$12,617.34
Parking Structure	Townwide	\$0
Place of Worship	Townwide	\$0
Total		\$346,628.84

Note (1) this does not reflect the application approval / pre-commitment of the available incentives under the Downtown Whitby Community Improvement Program. Costs will be included once the building permit is issued.

Over the entire term of the DC By-Law (2017-2020) non-statutory exemptions have totaled \$2.34 million.

Part 2.2 - Update on Development Charge Collections (2017-2020)

The table below summarizes the total 2020 development charge related activity (including non-statutory exemptions), compared to the amount of development anticipated in the 2017 Development Charge Background Study growth forecast.

Description	2020 Actuals	DC Study Growth Forecast for 2020	2020 Surplus or (Shortfall)
Units – single or semi-detached houses	814	637	177

Description	2020 Actuals	DC Study Growth Forecast for 2020	2020 Surplus or (Shortfall)
Units – townhomes with 3 or more bedrooms & other dwelling types	430	307	123
Units – apartments with 2 or more bedrooms, townhomes with 2 or fewer bedrooms & mobile homes	28	72	(44)
Units – apartments with 1 or fewer bedrooms, garden suites & special care/special needs dwelling units	128	184	(56)
Total Residential Units	1,400	1,200	200
# sq metres – retail commercial	4,580	7,500	(2,920)
# sq metres – other non-residential	2,103	48,807	(46,704)
Total Non-Residential Square Metres	6,683	56,307	(49,624)
Total development charges collected (\$) (Note)	\$30,036,049	\$27,318,159	\$2,717,890

Note – 2020 Actuals include \$29,689,420 for developer paid collections and \$346,629 for non-statutory town paid contribution.

The current collection surplus of \$2,717,890 is a combination of the volume and type of residential development occurring, and the shortfall in non-residential development. The cumulative shortfall for 2017-2020 is shown below.

Development Type	2020 Surplus / (Shortfall)	Cumulative 2017-2020 Total (DC By-Law Term to Date)
Residential Development	\$5,716,453	\$7,913,424
Non-Residential Development	(\$2,998,563)	(\$6,254,028)
Total Surplus (Shortfall)	\$2,717,890	\$1,659,396

Although cumulatively development charge collection is higher than expected, the actual type of development is different. This impacts the services Whitby needs to provide in order to address the needs of growth. Cash flow impacts from development charge residential vs non-residential rate collections are incorporated into the annual budgetary process.

Part 3: Statutory Annual Reporting of Parkland Reserve Fund

The Statement of Parkland Reserve Fund (attachment 3 to this report) summarizes the cash-in-lieu of parkland dedication funds received/collected and drawn for capital expenditures during 2020. Overall, the fund increased (net) by approximately \$0.4 million (from \$9.0 million as of January 1, 2020 to \$9.4 million as of December 31, 2020).

5. Financial Considerations:

The summaries in the Discussion section reflect development charge by-law(s) #7255-17 and #7319-17. As of May 17, 2021, Council approved a new development charge by-law #7748-21 effective June 1, 2021. The updated development forecast and non-statutory exemptions will be included in the annual report next year.

A transfer of \$346,628.84 from One Time Reserve to the applicable Development Charge Reserve Fund(s) was made in 2020 to account for non-statutory development charge exemptions provided in 2020.

The 2020 year end balances have been incorporated into the most recent uncommitted reserve and reserve fund projection (staff report FS 29-21).

6. Communication and Public Engagement:

N/A

7. Input from Departments/Sources:

N/A

8. Strategic Priorities:

This legislated report continues Whitby's tradition of responsible financial management and respect for taxpayers. It also aligns with the Corporate Strategic Plan by developing and utilizing comprehensive financial planning processes.

9. Attachments:

[Attachment 1 – Statement of Development Charge Reserve Funds, December 31, 2020](#)

[Attachment 2 – Expenditures from Development Charges and Other Sources, December 31, 2020](#)

[Attachment 3 – Statement of Parkland Reserve Fund, December 31, 2020](#)

The Town of Whitby
Statement of Development Charge Reserve Funds
December 31, 2020

	Waste Management	Road & Related Alternate Route	General Government	Non-Operational Facilities	Operations	Parks and Recreation	Libraries	Parking and By-Law	Roads & Related Town wide Infrastructure	Storm water Management	Fire	Total DCA
Balance at January 1, 2020	\$ 322,138.11	\$ 5,907,254.03	\$ 2,192,217.61	\$ 497,283.48	\$ 1,905,695.72	\$ 444,555,870.33	\$ -	\$ 601,215.03	\$ 52,461,831.82	\$ (0.03)	\$ 593,395.24	\$ 109,036,901.34
REVENUES												
Developer Contributions	\$ 212,187.82	\$ 3,304,932.02	\$ 1,400,057.35	\$ 226,589.81	\$ 902,565.39	\$ 8,429,564.43	\$ 1,494,519.20	\$ 239,092.08	\$ 11,658,223.00	\$ 524,780.28	\$ 1,296,909.21	\$ 29,689,420.59
Investment Income	\$ 17,906.51	\$ 308,636.51	\$ 103,738.47	\$ 23,458.95	\$ 90,116.88	\$ 1,757,218.01	\$ 4,854.76	\$ 26,854.70	\$ 1,866,055.49	\$ -	\$ 38,564.26	\$ 4,237,404.54
Non-Statutory DC Exemptions Paid	\$ 2,409.00	\$ 38,976.58	\$ 16,465.53	\$ 2,667.91	\$ 10,628.45	\$ 96,725.00	\$ 17,191.50	\$ 2,788.56	\$ 137,266.96	\$ 6,203.49	\$ 15,305.86	\$ 346,628.84
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (562,087.21)	\$ -	\$ 86,211.70	\$ (192,700.25)	\$ -	\$ (668,575.76)
Total Revenue	\$ 232,503.33	\$ 3,652,545.11	\$ 1,520,261.35	\$ 252,716.67	\$ 1,003,310.72	\$ 10,283,507.44	\$ 954,478.25	\$ 268,735.34	\$ 13,747,757.15	\$ 338,283.52	\$ 1,350,779.33	\$ 33,604,878.21
EXPENDITURES												
Front Funding Agreement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,816,651.62	\$ -	\$ -	\$ 3,816,651.62
Transfer to Capital Fund	\$ -	\$ -	\$ 499,252.67	\$ 23,375.49	\$ 91,010.46	\$ 395,982.64	\$ 95,345.45	\$ 38,144.74	\$ 4,593,178.59	\$ 338,283.50	\$ 739,230.67	\$ 6,813,804.21
Transfer to Revenue Fund for LTD Repayment	\$ -	\$ -	\$ -	\$ -	\$ 26,888.83	\$ 14,800.74	\$ 708,760.00	\$ -	\$ -	\$ -	\$ 10,443.06	\$ 760,692.63
Total Expenditures (Attachment 2)	\$ -	\$ -	\$ 499,252.67	\$ 23,375.49	\$ 117,899.29	\$ 410,783.38	\$ 804,105.45	\$ 38,144.74	\$ 8,409,830.21	\$ 338,283.50	\$ 749,673.73	\$ 11,391,148.46
Balance at December 31, 2020	\$ 554,641.44	\$ 9,559,799.14	\$ 3,213,226.29	\$ 726,624.66	\$ 2,791,307.15	\$ 54,428,594.39	\$ 150,372.80	\$ 831,805.63	\$ 57,799,768.76	\$ (0.01)	\$ 1,194,500.84	\$ 131,250,631.09

West Whitby Landowners Front Funding Agreement

Front Funding Credit AP Account	
Balance as of January 1, 2020	\$ 94,353.00
Front End Recovery Development Charge Collection Due to Landowners (DC Roads)	\$ 3,816,651.62
Development Charge Credit Reimbursement to Landowners	\$ (2,490,407.12)
Balance as of December 31, 2020	\$ 1,420,597.50

Note: 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

Attachment 2

**The Town of Whitby
Expenditure Financed from Development Charges and Other
December 31, 2020**

	Development Charge Reserve Funds	Long Term Debt Financed (Development Charge)	Reserves & Reserve Funds	Subdivider Contributions, Grants & Other	Long Term Debt Financed (Other Sources)	Total Notes
DC - Fire						
11080601 WMB - F10 Expansion Renovation	\$ (121,529.00)	\$ -	\$ 121,529.00	\$ -	\$ -	\$ -
20174101 Land Acquisition - Fire Training Complex	4,662.88	409,221.97	16,493.57	-	1,450,877.89	1,881,246.31
20174104 Land Acquisition - Fire Hall #7	14,481.56	1,272,700.22	-	-	-	1,287,181.78
20178501 Special Project - Fire Mobile Data Terminals / Turn Out Technology	2,886.78	-	16,612.80	-	-	19,499.58
20188501 Fire Rescue Truck - Upgrade	667,800.26	-	300,129.62	-	-	967,929.88
20193501 FH2 - Expansion and Rehabilitation	170,938.19	-	1,050,048.34	-	-	1,220,986.53
Repayment of Land - Future Fire Hall Loan (2020)	9,076.77	-	-	-	-	9,076.77
Repayment of Land - Future Fire Training Complex Loan (2020)	1,366.29	-	4,844.13	-	-	6,210.42
Total DC - Fire	\$ 749,673.73	\$ 1,681,922.19	\$ 1,509,657.46	\$ -	\$ 1,450,877.89	\$ 5,392,131.27
DC - General Government						
13175501 Corporate Public Engagement Strategy and Tools	4,764.30	-	28,506.13	-	-	33,270.43
13207501 Growth Plan - DC Study, CBC Strategy, Long Range Financial Plan	141,617.91	-	17,833.41	-	-	159,451.32
30197702 Fleet Strategic Master Plan	34,860.38	-	13,556.82	-	-	48,417.20
40132301 Parking Lot Master Plan - Downtowns RFP-71-2017	904.35	-	100.48	-	-	1,004.83
50197301 Waterfront Master Plan - Additional Public Engagement	1,189.22	-	8,249.02	-	-	9,438.24
50197501 Whitby Strategic Plan & Goals Update	211,613	-	1,647.17	-	-	1,858.80
80060308 Comprehensive Zoning By-Law	211,561.33	-	82,273.83	-	-	293,835.16
81152301 Town Accessible Signage Standards (Interior & Exterior)	10,213.91	-	12,483.66	-	-	22,697.57
81167801 Downtown Whitby, Secondary Plan Update	93,929.64	-	10,436.72	-	-	104,366.36
Total DC - General Government	\$ 499,252.67	\$ -	\$ 175,087.24	\$ -	\$ -	\$ 674,339.91
DC - Non Administration Operational Facilities						
10132404 Special Project - eServices Modules	754.66	-	5,558.38	-	-	6,313.04
10140502 Special Project - Financial System / ERP	7,879.68	-	63,047.04	-	-	70,926.72
10152401 Special Project - Growth Related IT Infrastructure Prep	2,168.71	-	542.18	-	-	2,710.89
10184702 Special Project - Future Technology Impacts	12,048.65	-	156,247.45	-	-	168,296.10
11120701 Whitby Civic Centre	523.79	-	28,986.61	-	-	29,510.40
Total DC - Non Administration Operational Facilities	\$ 23,375.49	\$ -	\$ 254,381.66	\$ -	\$ -	\$ 277,757.15
DC - Operations						
30140601 Operations Centre Expansion Phase 1 (S)	63,267.03	3,529,235.05	3,327.55	-	-	3,595,829.63
30173502 OPC - Phase 1 Expansion Arch Eng/Design RFP-148A-2016	7,749.78	373,014.95	407.04	-	-	381,171.77
30221201 Land Acquisition for Future Satellite Facility	19,993.65	1,762,199.92	-	-	-	1,782,193.57
Repayment of Land - Future Satellite Facility Loan (2020)	8,599.04	-	-	-	-	8,599.04
Repayment of Operations Centre Loan (2020)	18,089.79	-	952.09	-	-	19,041.88
Total DC - Operations	\$ 117,699.29	\$ 5,664,449.92	\$ 3,734.59	\$ -	\$ -	\$ 5,759,194.97
DC - Parks & Recreation						
30140601 Operations Centre Expansion Phase 1 (S)	51,760.02	2,887,555.95	3,598,555.63	-	-	6,537,871.60
30173502 OPC - Phase 1 Expansion Arch Eng/Design RFP-148A-2016	6,339.82	305,194.05	333.94	-	-	311,867.81
70071605 Valleywood Parkette	137,376.00	-	15,264.00	-	-	152,640.00
70071614 HEPC NS Trail Crawford St to Manning R	14,003.76	-	3,277.82	-	-	17,281.58
70141602 HEPC Trail - Rossland to William Stevenson	4,260.27	-	999.25	-	-	5,259.52
70175303 Jeffery Park Playground Redevelopment	7,240.18	-	19,543.70	-	-	26,783.88
70188302 Heber Down to County Lane	2,776.68	-	651.32	-	-	3,428.00
70190211 Accessible Ball Diamond - Willow Park	48,230.83	-	5,358.98	116,945.00	-	170,534.81
70190214 Cullen Central Park Geotechnical / Hydro-Geomorphic Studies/Consulting	7,360.63	-	817.85	-	-	8,178.48
70190310 Trail Rest Stops and Benches	1,459.74	-	811.02	-	-	2,270.76
70200104 Cochran St Off Lease Dog Park - Parking Lot Paving	457.30	-	3,542.70	-	-	4,000.00
70200115 Waterfront Trail South Blair to Thickson	16,296.94	-	3,823.21	-	-	20,120.15
70200117 Waterfront Trail Thickson to Boundary Road	7,695.01	-	1,804.99	-	-	9,500.00
70200218 Vanier Park (Phase 2)	35,412.39	-	3,934.71	-	-	39,347.10
70200223 Heathwood Park	19,800.00	-	2,200.00	-	-	22,000.00
70200226 Cullen Central Park Redevelopment - Phase 2	11,785.88	-	1,309.54	-	-	13,095.42
71201045 RFP-71-2020 North Whitty Sports Complex Prime Consultant/Atc	22,392.00	-	2,488.00	-	-	24,880.00
74201103 PWM - Dredging / Confined Disposal Area Site Work	234.50	-	1,440.50	-	-	1,675.00
Repayment of Operations Centre Loan (2020)	14,800.74	-	778.99	-	-	15,579.73

Attachment 2

**The Town of Whitby
Expenditure Financed from Development Charges and Other
December 31, 2020**

	Development Charge Reserve Funds	Long Term Debt Financed (Development Charge)	Reserves & Reserve Funds	Contributions, Grants & Other	Subdivider	Long Term Debt Financed (Other Sources)	Total	Notes
DC - Libraries								
90204001 Library Collection Expansion	\$ 95,345.44	\$ -	\$ 10,593.94	\$ -	\$ -	\$ -	\$ 105,939.38	
Repayment of Central Public Library Loan (2020)	\$ 708,760.00	\$ -	\$ 78,751.16	\$ -	\$ -	\$ -	\$ 787,511.16	
Total DC - Libraries	\$ 804,105.44	\$ -	\$ 89,345.10	\$ -	\$ -	\$ -	\$ 893,450.54	
DC - Parking & By-law								
35206302 Parking Lot #5 Expansion	\$ 38,144.74	\$ -	\$ 4,238.30	\$ -	\$ -	\$ -	\$ 42,383.04	
Total DC - Parking & By-law	\$ 38,144.74	\$ -	\$ 4,238.30	\$ -	\$ -	\$ -	\$ 42,383.04	
DC - Roads & Related, Town wide Infrastructure								
35186001 Garden/Burns Corridor Safety Review	\$ 2,189.40	\$ -	\$ 1,521.40	\$ -	\$ -	\$ -	\$ 3,710.80	
35196001 Pedestrian Traffic Signal - Anderson / Settlers	\$ 200,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000.00	
35196201 Cycling Misc. Facility Improvements	\$ 81,189.13	\$ -	\$ 9,020.87	\$ -	\$ -	\$ -	\$ 90,210.00	
35196402 Traffic Calming Initiatives	\$ 22,500.00	\$ -	\$ 22,500.00	\$ -	\$ -	\$ -	\$ 45,000.00	
35206405 Pedestrian Traffic Signal - Manning / HEPC Trail	\$ 4,510.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,510.50	
40061724 Columbus E. - Baldwin/Thickson	\$ (31,529.00)	\$ -	\$ (5,564.00)	\$ -	\$ -	\$ -	\$ (37,093.00)	
40081713 Dydden - Deverell to Thickson	\$ 664,980.90	\$ -	\$ (0.00)	\$ 86,700.17	\$ -	\$ -	\$ 751,681.07	
40091730 Water Street 1, EA	\$ 22,884.27	\$ -	\$ 4,038.37	\$ -	\$ -	\$ -	\$ 26,922.64	
40101728 Garden - Dydden to Taunton	\$ 13,980.97	\$ -	\$ 2,467.28	\$ -	\$ -	\$ -	\$ 16,448.25	
40112502 Municipal Engineering Growth Studies/Design Reviews	\$ 86,171.36	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,171.36	
40121721 Columbus W. - Ashburn to Baldwin	\$ (21,955.00)	\$ -	\$ (3,774.00)	\$ -	\$ -	\$ -	\$ (25,729.00)	
40122304 Traffic & Transportation Study	\$ 103,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 103,000.00	
40131753 Watson (Harbour Entrance to Charles)	\$ 31,398.42	\$ -	\$ 5,648.07	\$ -	\$ -	\$ -	\$ 37,046.49	
40131813 RR 22 Victoria - Brock to South Blair	\$ 59,236.21	\$ -	\$ 6,582.02	\$ -	\$ -	\$ -	\$ 65,818.23	
40140502 Ferguson Avenue Environmental Assessment	\$ 12,441.59	\$ -	\$ 2,195.31	\$ -	\$ -	\$ -	\$ 14,636.90	
40150701 Garden - Dundas to Mary	\$ 66,463.60	\$ -	\$ 7,385.13	\$ -	\$ -	\$ -	\$ 73,848.73	
40151737 Country Lane - Taunton to 900m north	\$ 1,102.87	\$ -	\$ 194.63	\$ -	\$ -	\$ -	\$ 1,297.50	
40157701 Active Transportation Plan	\$ 14,623.93	\$ -	\$ 3,655.98	\$ -	\$ -	\$ -	\$ 18,279.91	
40160502 EA Study - Highway 7/12 Alternate Route	\$ 378,706.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 378,706.56	
40171702 Future Traffic Signage and Pavement Markings	\$ 36,489.48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,489.48	
40171703 Traffic Signal - Thickson / Summerside	\$ 125,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000.00	
40181201 LA - Mid Block Conn. (Cochrane to Thickson)	\$ 2,007,781.51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,007,781.51	
40186008 Future Design - Road Intersection Improvements	\$ 13,344.00	\$ -	\$ 13,344.00	\$ -	\$ -	\$ -	\$ 26,688.00	
40186009 Mid Arterial Roadway - Ashburn to Anderson 1, EA	\$ 147,113.89	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 147,113.89	
40196018 Rossland Rd W - McQuay to Cochrane	\$ 97.99	\$ -	\$ 878.91	\$ -	\$ -	\$ -	\$ 976.90	
40196107 CU A07 01 - Ashburn Culvert	\$ 6,946.20	\$ -	\$ 27,785.60	\$ -	\$ -	\$ -	\$ 34,731.80	
40196209 Baldwin - Garden to Roybrook	\$ 13,144.21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,144.21	
40197104 DC Study - Roads & Related Project Cost Templates	\$ 30,746.57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,746.57	
40201701 Rossland - Des Newman to Brock	\$ 1,977.07	\$ -	\$ 219.62	\$ -	\$ -	\$ -	\$ 2,196.69	
40206009 Garden - Dydden to Taunton 4, Utilities, MUP & Tree Planting	\$ 336.47	\$ -	\$ 59.38	\$ -	\$ -	\$ -	\$ 395.85	
40206027 Rossland Road Toplift - Lakeridge to CPR Bridge	\$ 453,020.45	\$ -	\$ 79,944.84	\$ -	\$ -	\$ -	\$ 532,965.29	
40206105 Bridge & Culvert Structure Design Future Work	\$ 376.50	\$ -	\$ 1,506.06	\$ -	\$ -	\$ -	\$ 1,882.56	
40206111 BR A08 02 - White Bridge	\$ 7,806.08	\$ -	\$ 33,278.57	\$ -	\$ -	\$ -	\$ 41,084.65	
40206113 CU A07 - Ashburn Culvert	\$ 16,046.98	\$ -	\$ 64,187.92	\$ -	\$ -	\$ -	\$ 80,234.90	
40206202 Annes St - Burns to Dawson	\$ 471.20	\$ -	\$ 4,240.75	\$ -	\$ -	\$ -	\$ 4,711.95	
40206205 Dundas - White Oaks westerly	\$ 1,519.99	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,519.99	
40206208 Rossland - Centre to Brock	\$ 1,447.64	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,447.64	
40206215 RR 4 Taunton - Coronation to Cochrane (NS)	\$ 6,657.52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,657.52	
40206218 Annes St - Dawson to Jermyn	\$ 471.20	\$ -	\$ 4,240.75	\$ -	\$ -	\$ -	\$ 4,711.95	
40206219 RR 43 Cochrane - Walnut to Bonaocord	\$ 2,389.08	\$ -	\$ 21,503.65	\$ -	\$ -	\$ -	\$ 23,892.73	
40206220 Annes St - Jermyn to Dunlop	\$ 471.20	\$ -	\$ 4,240.75	\$ -	\$ -	\$ -	\$ 4,711.95	
40206601 RR 26 Thickson - Sawyer to Columbus	\$ 7,037.53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,037.53	
40230301 Brawley Road Culvert (CU A07 02)	\$ 590.12	\$ -	\$ 2,360.92	\$ -	\$ -	\$ -	\$ 2,951.04	
West Whitby Landowners Front Funding Agreement DC Credits Due	\$ 3,816,651.62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,816,651.62	
Total DC - Roads & Related, Town wide Infrastructure	\$ 8,409,830.21	\$ -	\$ 3,133,662.78	\$ 86,700.17	\$ -	\$ -	\$ 8,810,193.16	

The Town of Whitby
Expenditure Financed from Development Charges and Other
December 31, 2020

Attachment 2

	Development Charge Reserve Funds	Long Term Debt Financed (Development Charge)	Reserves & Reserve Funds	Subdivider Contributions, Grants & Other	Long Term Debt Financed (Other Sources)	Total	Notes
DC - Storm water Management							
40092001 Turk SWQ Pond	\$ 410.27	\$ -	\$ 614.95	\$ -	\$ -	\$ 1,025.22	
40122004 Lynde and Pringle Creek Stabilization	\$ 37,719.14	\$ -	\$ 56,846.30	\$ -	\$ -	\$ 94,565.44	
40142003 Garden St Snow Storage Facility (Phase 1)	\$ 109,996.31	\$ -	\$ 165,312.76	\$ -	\$ -	\$ 275,311.07	
40157301 Lynde Creek Culvert Review at GO/CN	\$ 31,578.83	\$ -	\$ 47,589.45	\$ -	\$ -	\$ 79,168.28	
40162302 Lynde Creek Study Update	\$ 24,945.99	\$ -	\$ 6,237.05	\$ -	\$ -	\$ 31,183.04	
40177302 SWM Facility Rehabilitation Analysis	\$ 3,166.21	\$ -	\$ 4,771.85	\$ -	\$ -	\$ 7,938.06	
40182001 Rowe Channel Upgrades	\$ 1,128.26	\$ -	\$ 1,700.67	\$ -	\$ -	\$ 2,828.93	
40206503 Garden St Snow Storage Facility - Phase 1 Paving	\$ 113,978.60	\$ -	\$ 171,788.62	\$ -	\$ -	\$ 285,767.22	
40207102 Lynde Creek Update	\$ 9,373.44	\$ -	\$ 2,343.36	\$ -	\$ -	\$ 11,716.80	
40207103 Storm Sewer Capacity Improvements Update	\$ 5,984.45	\$ -	\$ 1,496.11	\$ -	\$ -	\$ 7,480.56	
Total DC - Storm water Management	\$ 338,283.50	\$ -	\$ 458,701.12	\$ -	\$ -	\$ 796,984.62	
Total	11,391,148.45	10,539,122.11	6,475,087.48	203,645.17	1,450,877.89	30,033,971.26	

Notes

(1) Accounting correction made in 2020 to correct reserve fund, incorrectly charged in 2019

**The Town of Whitby
Statement of the Parkland Reserve Fund
December 31, 2020**

Attachment 3

	Parkland Reserve Fund
Balance at January 1, 2020	\$ 8,998,879.78
REVENUES	
Developer Contributions	\$ 154,975.43
Investment Income	\$ 304,116.68
Total Revenue	<u>\$ 459,092.11</u>
EXPENDITURES	
Transfer to Capital Fund (see below)	\$ 38,171.22
Total Expenditures	<u>\$ 38,171.22</u>
Balance at December 31, 2020	<u>\$ 9,419,800.67</u>

	Parkland Reserve Fund	Other Sources	Total
Capital Expenditures			
70071605 Valleywood Parkette	\$ 15,264.00	\$137,376.00	\$152,640.00
70190211 Accessible Ball Diamond - Willow Park	\$ 5,358.98	\$165,175.83	\$170,534.81
70190310 Trail Rest Stops and Benches	\$ 811.02	\$ 1,459.74	\$ 2,270.76
70200104 Cochrane St Off Lease Dog Park - Parking Lot Paving	\$ 3,542.70	\$ 457.30	\$ 4,000.00
70200115 Waterfront Trail South Blair to Thickson	\$ 3,823.21	\$ 16,298.94	\$ 20,122.15
70200117 Waterfront Trail Thickson to Boundary Road	\$ 1,804.99	\$ 7,695.01	\$ 9,500.00
70200209 Jeffery Street Off Lease Dog Park Trail / Accessibility Improv	\$ 122.07	\$ 1,098.69	\$ 1,220.76
70200218 Vanier Park (Phase 2)	\$ 3,934.71	\$ 35,412.39	\$ 39,347.10
70200223 Heathwood Park	\$ 2,200.00	\$ 19,800.00	\$ 22,000.00
70200226 Cullen Central Park Redevelopment - Phase 2	\$ 1,309.54	\$ 11,785.88	\$ 13,095.42
	<u>\$ 38,171.22</u>	<u>\$396,559.78</u>	<u>\$434,731.00</u>