

# 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, 2022**

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**Report to: Committee of the Whole**

**Date of meeting:** June 12, 2023

**Report Number: FS 19-23**

**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:**

Erika Watson, Manager of Development  
Finance and Long Term Financial  
Planning,

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## 1. Recommendation:

1. That Report FS 19-23, the Annual Statement of Development Charge and Parkland Dedication Cash-in-Lieu Reserve Funds as of December 31, 2022 be received.

## 2. Highlights:

- This report provides statutory statements and information related to the Town of Whitby's Development Charge (DC) Reserve Funds, and Parkland Reserve Fund.
- As detailed in Attachment 1 of this report, the Town of Whitby's overall DC reserve fund balance increased by \$11,924,548, from \$171,431,424 on January 1, 2022, to \$183,355,972 by December 31, 2022.
  - The December 2022/January 2023 balance of \$183,355,972 in DC Reserve Funds is not sufficient to fund the \$974,918,935 of capital projects approved in the 2023 and past budget 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 2022 DC reserve fund balances, will come from future DC collections (and property taxes) as the Town continues to grow.
- A detailed listing of the 2022 growth related capital expenditures (including the annual debt repayment for capital projects), totaling \$27,246,065 is provided in Attachment 2 of this report. The growth related expenditures were funded from DC Reserve Funds (\$18,714,351) and from non-DC sources (\$8,531,714), 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 \$16,540,008 at the start of 2022 and an ending balance of \$9,149,755 million as of December 31, 2022
  - This represents a net decrease of \$7,390,254 due to capital expenditures in 2022
  - Of the December 2022/January 1 balance, \$6,949,278 (or 76%) 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 2023 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 2022 was \$171,431,424 and increased (net) by \$11,924,548 to \$183,355,972 at December 31, 2022. A summary of the increase 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	\$45,653,314
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.	(\$33,728,766)
Net overall increase to DC reserve funds that will be used to fund current projects in progress and future growth-related infrastructure projects	\$11,924,548

Attachment 1 of this report also shows \$974,918,935 of the \$183,355,971 ending 2022/beginning 2023 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

2023 Budget. This means that the December 2022/January 2023 balance of \$183,355,972 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 2022 DC reserve fund balances, will come from future DC collections (and property taxes) as the Town continues to grow.

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 2022, Town of Whitby development charges totaling \$3,764,3318 are to be collected in a future year for 3 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 \$27,246,065 of growth-related expenditures, including specific capital projects the DC's funded, and other Non-DC funding for the projects. In total, \$27,246,065 of growth-related capital expenditures were funded by \$18,714,351 from development charges and \$8,531,714 from other Non-DC funding sources in 2022.

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. 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 2022, the Town recognized that the West Whitby Landowners Group earned an additional \$15,014,415 for up-fronted works and the Town reimbursed the landowners group \$14,308,640.

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 2022, and those approved by Council in the Town's 10-Year capital forecast:

Description	DC – Roads & Related - Townwide	DC – Roads & Related – Alternate Route
Total DC Roads & Related funds available as of Dec.31.2022	\$ 76,535,197	\$ 19,456,618
Commitments for Capital Projects approved but not complete as of Dec.31.2022	(\$62,347,933)	(\$1,336,358)
Allocated for Capital Projects approved Capital Forecast	(\$523,766,143)	(\$92,713,050)
Percentage of DC Funds Allocated/Committed	766%	483%

As shown in the Table above, the Town has allocated more than 100% of DC funds on hand at the end of 2022/beginning of 2023 as part of the 2023 and past budget and the Town's ten (10)-Year capital forecast, which was approved by Council as part of the Town's 2023 budget. It is anticipated that the funds to pay for project costs, in excess of December 2022 DC reserve fund balances, will come from future DC collections (and property taxes) as the Town continues to grow.

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 2022 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 2022.

Overall, the fund decreased (net) by \$7,390,254, from \$16,540,009 as of January 1, 2022 to \$9,149,755 as of December 31, 2022.

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 \$6,949,278 (or 76%) of the \$9,149,755 December 31, 2022 balance/ January 1, 2023 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:

The value of development charge non-statutory exemptions granted by a municipality, such as those eligible through Community Improvement Plans or the Town of Whitby's DC By-Law must be contributed from Town Funds to the Town's DC reserve funds. This is a legislative requirement to ensure the financial burden created by municipal policy decisions is not transferred to future developments.

As shown in Attachment 1, during 2022 a transfer of \$581,608 from the One-Time Reserve to the applicable Development Charge Reserve Fund(s) was made in 2022 to account for non-statutory development charge exemptions provided in 2022.

- \$376,409 for a high-density residential developments approved under the Downtown CIP Grant program.
- \$205,199 for a non-residential farm buildings used for bona fide farm use.

As outlined in this report, the Town's approved capital budgets and ten (10)-year capital forecasts for growth-related infrastructure exceeds current December 2022/January 2023 balances in the Town's Development Charges Reserve Funds. As the Town continues to grow (e.g. residential and non-residential developments), the Town will continue to collect DC's to fund the growth-related infrastructure projects. The changes to the Development Charges Act introduced by Bill 23, the More Homes Built Faster Act, 2022, may shift some of the growth-related infrastructure costs from Developers/DC's to taxpayers and/or result in delays in the projects. Due to the timing of Bill 23 (i.e. the Bill received Royal Assent on November 28, 2022) the Town's 2023 budget was prepared excluding the impact of Bill 23.

## 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 Charge](#) 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, December 31, 2022

Attachment 2 – Expenditures Financed from Development Charge Reserve Funds and Other Sources, December 31, 2022.

Attachment 3 – Statement of the Park Reserve Fund, December 31, 2022

The Town of Whitby  
Statement of Development Charge Reserve Funds  
December 31, 2022

Attachment 1 to Report FS 19-23

	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, 2022	\$ 897,961.51	\$ 64,369,670.41	\$ 3,018,736.01	\$ 797,219.43	\$ 26,392.45	\$ 4,923,139.68	\$ 4,070,647.71	\$ 75,471,273.00	\$ 15,246,932.95	\$ 452,165.15	\$ 1,114,386.05	\$ 1,042,899.28	\$ 171,431,423.63	\$ 3,587,547.89
Revenues														
Developer Contributions	\$ 1,112,123.91	\$ 7,768,553.03	\$ 1,014,063.36	\$ 109,823.25	\$ 44,493.90	\$ 656,721.88	\$ 1,144,739.07	\$ 25,903,234.36	\$ 4,075,530.92	\$ 825,990.49	\$ 70,858.24	\$ 68,269.61	\$ 42,794,402.02	\$ -
Non-Statutory DC Exemptions Paid	\$ 11,990.68	\$ 85,864.78	\$ 12,709.75	\$ 1,120.73	\$ 730.46	\$ 4,116.49	\$ 13,017.50	\$ 387,696.36	\$ 52,994.72	\$ 11,367.01	\$ -	\$ -	\$ 581,608.48	\$ -
Investment Income	\$ 31,913.31	\$ 979,942.63	\$ 81,217.41	\$ 15,221.65	\$ (10,157.29)	\$ 90,983.53	\$ 81,043.74	\$ 1,172,571.41	\$ 346,550.25	\$ -	\$ 28,356.15	\$ 16,538.39	\$ 2,834,181.18	\$ -
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,708,090.57)	\$ -	\$ -	\$ -	\$ -	\$ (5,708,090.57)	\$ -
MTO Recovery Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,114,245.73	\$ -	\$ -	\$ -	\$ -	\$ 5,114,245.73	\$ -
Provincial Grant Recovery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,900.79	\$ -	\$ -	\$ 8,900.79	\$ -
Release of Accounting Holdbacks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,066.34	\$ -	\$ -	\$ -	\$ -	\$ 28,066.34	\$ -
Development Charge Installments Receivable (section 26.1 DCA)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Interest on DC Installments Due	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 176,782.49
<b>Total Revenue</b>	<b>\$ 1,156,027.90</b>	<b>\$ 8,834,360.44</b>	<b>\$ 1,107,990.52</b>	<b>\$ 126,165.63</b>	<b>\$ 35,067.07</b>	<b>\$ 751,821.90</b>	<b>\$ 1,238,800.31</b>	<b>\$ 26,897,723.63</b>	<b>\$ 4,475,075.89</b>	<b>\$ 846,258.29</b>	<b>\$ 99,214.39</b>	<b>\$ 84,808.00</b>	<b>\$ 45,653,313.97</b>	<b>\$ 176,782.49</b>
Expenditures														
Front Funding Agreement Credits Payable (below)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,014,415.07)	\$ -	\$ -	\$ -	\$ -	\$ (15,014,415.07)	\$ -
Capital Expenditures including Annual LTD Repayment (Attachment 2)	\$ (790,973.23)	\$ (4,210,315.65)	\$ (159,031.21)	\$ -	\$ -	\$ (208,340.33)	\$ (494,663.88)	\$ (10,819,384.18)	\$ (265,390.68)	\$ (1,637,202.27)	\$ (78,148.19)	\$ (50,901.08)	\$ (18,714,350.70)	\$ -
<b>Total Expenditures</b>	<b>\$ (790,973.23)</b>	<b>\$ (4,210,315.65)</b>	<b>\$ (159,031.21)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (208,340.33)</b>	<b>\$ (494,663.88)</b>	<b>\$ (25,833,799.25)</b>	<b>\$ (265,390.68)</b>	<b>\$ (1,637,202.27)</b>	<b>\$ (78,148.19)</b>	<b>\$ (50,901.08)</b>	<b>\$ (33,728,765.77)</b>	<b>\$ -</b>
<b>December 31, 2022 Closing Balance</b>	<b>\$ 1,263,016.18</b>	<b>\$ 68,993,715.20</b>	<b>\$ 3,967,695.32</b>	<b>\$ 923,385.06</b>	<b>\$ 61,459.52</b>	<b>\$ 5,466,621.25</b>	<b>\$ 4,814,784.14</b>	<b>\$ 76,535,197.38</b>	<b>\$ 19,456,618.16</b>	<b>\$ (338,778.83)</b>	<b>\$ 1,135,452.25</b>	<b>\$ 1,076,806.20</b>	<b>\$ 183,355,971.83</b>	<b>\$ 3,764,330.38</b>
<b>Commitments and Allocations:</b>														
Commitments for Capital Projects Approved as of December 31, 2022	\$ (16,444.00)	\$ (17,418,358.00)	\$ (481,778.00)	\$ -	\$ (49,854.00)	\$ (1,629,010.00)	\$ (1,232,991.00)	\$ (62,347,932.72)	\$ (1,336,358.00)	\$ (120,124.00)	\$ (808,130.00)	\$ (60,655.00)	\$ (85,501,634.72)	\$ -
Allocations for Capital Projects Approved in 10 year Capital Forecast	\$ (14,827,500.00)	\$ (202,781,135.00)	\$ (8,125,074.00)	\$ (2,336,607.00)	\$ (915,610.00)	\$ (4,224,872.00)	\$ (25,128,053.00)	\$ (523,766,143.00)	\$ (92,713,050.00)	\$ (13,855,256.00)	\$ -	\$ (744,000.00)	\$ (889,417,300.00)	\$ -
<b>Total Commitments &amp; Allocations</b>	<b>\$ (14,843,944.00)</b>	<b>\$ (220,199,493.00)</b>	<b>\$ (8,606,852.00)</b>	<b>\$ (2,336,607.00)</b>	<b>\$ (965,464.00)</b>	<b>\$ (5,853,882.00)</b>	<b>\$ (26,361,044.00)</b>	<b>\$ (586,114,075.72)</b>	<b>\$ (94,049,408.00)</b>	<b>\$ (13,975,380.00)</b>	<b>\$ (808,130.00)</b>	<b>\$ (804,655.00)</b>	<b>\$ (974,918,934.72)</b>	<b>\$ -</b>
<b>Balance of DC Reserve Net of Commitments</b>	<b>\$ (13,580,927.82)</b>	<b>\$ (151,205,777.80)</b>	<b>\$ (4,639,156.68)</b>	<b>\$ (1,413,221.94)</b>	<b>\$ (904,004.48)</b>	<b>\$ (387,260.75)</b>	<b>\$ (21,546,259.86)</b>	<b>\$ (509,578,878.34)</b>	<b>\$ (74,592,789.84)</b>	<b>\$ (14,314,158.83)</b>	<b>\$ 327,322.25</b>	<b>\$ 272,151.20</b>	<b>\$ (791,562,962.90)</b>	<b>\$ 3,764,330.38</b>

West Whitby Landowners Front Funding Agreement (note 2)

	Front Funding Credit AP Account
AP Balance as of January 1, 2022	\$ (2,113,104.50)
Front End Recovery Development Charge Collection Due to Landowners for 2022 Building Activity (Roads & Related - Town Wide Infrastructure)	\$ (15,014,415.07)
Development Charge Credit Reimbursement Paid to Landowners	\$ 14,308,640.39
AP Balance as of December 31, 2022	\$ (2,818,879.18)

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

**The Corporation of the Town of Whitby  
Expenditures Financed from Development Charge Reserve Funds and Other Sources  
December 31, 2022**

**Attachment 2 to Report FS 19-23**

	Development Charge Reserve Funds	Reserve & Reserve Funds	Subdivider Contributions, Grants & Other	Total
<b>DC - Libraries</b>				
90204001 Library Collection Expansion	(255,000.00)			(255,000.00)
90221502 CPL - F10 Makerspace Conversion	(57,056.11)			(57,056.11)
Repayment of Central Public Library Loan (2021)	(478,917.12)			(478,917.12)
	<b>\$ (790,973.23)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (790,973.23)</b>
<b>DC - Parks &amp; Recreation</b>				
30200405 PKSG - Wide Cut Mower (additional)	(82,099.96)			(82,099.96)
30202401 HORT - Sportsfield Mower (additional)	(170,017.55)			(170,017.55)
30211305 OPC - Expansion Phase 2	(7,999.92)	(1,659.72)		(9,659.64)
55208001 EV Joint Venture (charging stations)	(129,703.11)	(83,550.66)	(28,385.80)	(241,639.57)
55221001 North Whitby Zero Carbon District Energy Design	(13,998.82)	(12,570.71)		(26,569.53)
70188301 Lynde Creek Trail (Twin Streams to Rossland)	(1,994.04)	(840.46)		(2,834.50)
70188302 Heber Down to Country Lane	(65,236.14)	(15,303.03)		(80,539.17)
70190214 Cullen Central Park Geotechnical / Hydro-Geomorph Studies/Consulting	(2,289.71)	(254.29)		(2,544.00)
70200002 King Street Park Improvements	(53,425.98)	(12,532.45)		(65,958.43)
70200103 Grass Park Redevelopment	(1,716.95)	(5,151.85)		(6,868.80)
70200112 HEPC Trail (Longwood Park to Thickson)	(9,338.99)	(3,936.21)		(13,275.20)
70200113 Lynde Creek Trail - Bonacord to Dundas	(984.88)	(415.12)		(1,400.00)
70200115 Waterfront Trail South Blair to Thickson	(4,582.05)	(1,073.61)		(5,655.66)
70200117 Waterfront Trail Thickson to Boundary Road	(19,465.99)	(4,566.83)		(24,032.82)
70200217 Kiwanis Heydenschore Redevelopment	(62,669.06)	(188,008.45)		(250,677.51)
70200225 Mattamy District Park	(3,127.20)			(3,127.20)
70200306 Ashburn Park Picnic Shelter	(1,290.74)			(1,290.74)
70210101 Lynde Creek Trail - Taunton to Twin Streams	(1,348.41)	(568.32)		(1,916.73)
70210102 Florence Drive to Garden Street	(1,055.24)	(444.76)		(1,500.00)
70210215 Lazy Dolphin Local Park	(43,107.20)			(43,107.20)
70210216 TFP Whitby District Park	(2,000.00)			(2,000.00)
70210308 Iroquois Park Baseball - Field 4 - Add Lighting	(323,541.47)			(323,541.47)
70210309 Trail Rest Stops and Benches	(78,404.38)	(35,844.64)		(114,249.02)
70220110 Minto Development Trails	(70,350.00)	(29,650.00)		(100,000.00)
70220218 Chelseahill Local Park	(391,850.53)			(391,850.53)
70247301 CPROS Update	(55,886.00)	(18,628.67)		(74,514.67)
70250102 Waterfront Trail LCBO Boardwalk	(7,034.90)	(2,965.10)		(10,000.00)
71201016 IPSC - Air Conditioning Pad 1	(224,948.96)	(274,937.62)		(499,886.58)
71201033 New Whitby Sports Complex	(220,186.20)			(220,186.20)
71201034 CRC - C1010 Family Changeover (S)	(484.00)	(54.00)	(1,477.00)	(2,015.00)
71201045 RFP-71-2020 North Whitby Sports Complex Prime Consultant/Arc	(1,234,454.06)	(109,035.11)		(1,343,489.17)
71221040 Whitby Sports Complex Prime Consultant for Park Design	(239,588.96)			(239,588.96)
71221137 CRC Renovation - Growth Related (Grant Funded)	(502,911.23)	(82,461.19)	(50,394.94)	(635,767.36)
74301101 PWM - F10 Staff Work Building	(432.48)	(432.48)		(864.96)
Repayment of Operations Centre Expansion Loan (2021)	(180,500.84)			(180,500.84)
	<b>\$ (4,208,025.95)</b>	<b>\$ (884,885.28)</b>	<b>\$ (80,257.74)</b>	<b>\$ (5,173,168.97)</b>
<b>DC - Fire Services</b>				
20178501 Special Project - Fire Mobile Data Terminals / Turn Out Technology	(3,965.35)	(22,820.24)		(26,785.59)
55208001 EV Joint Venture (charging stations)	(25,001.27)	(16,105.03)	(5,471.58)	(46,577.88)
71291201 Fire Training Complex	(2,707.48)	(9,599.26)		(12,306.74)
Repayment of Land - Future Fire Hall Loan (2021)	(110,918.42)			(110,918.42)
Repayment of Land - Future Fire Training Complex Loan (2021)	(16,438.69)	(59,195.41)		(75,634.10)
	<b>\$ (159,031.21)</b>	<b>\$ (107,719.94)</b>	<b>\$ (5,471.58)</b>	<b>\$ (272,222.73)</b>
<b>DC - Development Related Studies</b>				
13227002 Long Range Financial Plan Annual Update	(3,724.42)	(3,724.42)		(7,448.84)
50217001 Workforce Planning Study	(18,703.99)	(56,598.41)		(75,302.40)
50227801 Corporate Public Engagement Strategy and Tools	(1,270.50)	(14,223.16)		(15,493.66)
80060308 Comprehensive Zoning By-Law	(140,948.46)	(54,813.20)		(195,761.66)
81152301 Town Accessible Signage Standards (Interior & Exterior)	(19,989.68)	(24,431.83)		(44,421.51)
81167801 Downtown Whitby Secondary Plan Update	(20,508.24)	(2,278.67)		(22,786.91)
81177801 Zoning Study - Brooklyn	(2,867.12)	(1,114.99)		(3,982.11)
84198001 Corporate Energy and Emissions Management Plan Update	(327.93)	(1,961.67)		(2,289.60)
	<b>\$ (208,340.34)</b>	<b>\$ (159,146.35)</b>	<b>\$ -</b>	<b>\$ (367,486.69)</b>
<b>DC - Operations</b>				
30202002 TRAF - Extended Cab Pickup Truck with Plow(additional)	(71,468.14)			(71,468.14)
30211305 OPC - Expansion Phase 2	(11,806.23)	(1,659.72)		(13,465.95)
30212901 TRAF - Portable Traffic Signs (additional)	(36,023.04)			(36,023.04)
55208001 EV Joint Venture (charging stations)	(49,885.81)	(32,134.87)	(10,917.62)	(92,938.30)
Repayment of Land - Future Satellite Facility Loan (2021)	(105,080.61)			(105,080.61)
Repayment of Operations Centre Expansion Loan (2021)	(220,400.05)			(220,400.05)
	<b>\$ (494,663.88)</b>	<b>\$ (33,794.59)</b>	<b>\$ (10,917.62)</b>	<b>\$ (539,376.09)</b>
<b>DC - Roads &amp; Related - Townwide Infrastructure</b>				
13216001 WWLA Roadworks (HST Costs)	(251,832.07)			(251,832.07)
13217003 Development Related Administrative Overhead	(90,180.64)			(90,180.64)
35186001 Garden/Burns Corridor Safety Review	(6,833.81)	(4,748.36)		(11,582.17)
35206403 Gordon St - PXO and Corridor Improvements	(144.55)	(471.50)		(616.05)
35216204 Anderson Continuity	(20,263.69)			(20,263.69)
35216205 Cross Rides	(20,263.70)			(20,263.70)
35226002 Traffic Calming Initiatives	(7,496.25)	(7,496.25)		(14,992.50)
35226201 Cycling Misc. Facility Improvements	(115,176.25)	(49,361.25)		(164,537.50)
35226304 On-Street Metres / Pav and Display (additional)	(12.76)	(33.03)		(45.79)
35226402 Future Traffic Signals / Traffic Control Devices	(1,059.77)			(1,059.77)
35226404 Urban Mobility Amenities (ie bike repair stands, bike parking)	(6,449.62)	(2,614.85)		(9,064.47)
35227103 Traffic & Transportation Study	(93,258.42)			(93,258.42)
35228003 Data Collection - Radar Message Boards and Cyclist/Pedestrians Counters	(593.74)	(254.46)		(848.20)
35236401 Dryden Boulevard at the HEPC Trail - Pedestrian Crossing	(5,997.00)			(5,997.00)
40062105 RR 12 Brock - Rossland to Taunton (Street Lighting)	(255,292.42)	(111,707.58)		(367,000.00)
40112302 Municipal Engineering Growth Studies/Design Reviews	(12,517.35)			(12,517.35)
40122304 Traffic & Transportation Study	(35,208.69)			(35,208.69)
40130201 Des Newman/CP Rail Grade Separation - Phase 1 (Embankments)	(1,151,257.14)			(1,151,257.14)
40131813 RR 22 Victoria - Brock to South Blair	(46,835.14)	(19,740.55)		(66,575.69)
40132304 Transportation & Pedestrian Safety Action Plan	(10,534.94)	(10,763.93)		(21,298.87)

**The Corporation of the Town of Whitby  
Expenditures Financed from Development Charge Reserve Funds and Other Sources  
December 31, 2022**

**Attachment 2 to Report FS 19-23**

	Development Charge Reserve Funds	Reserve & Reserve Funds	Subdivider Contributions, Grants & Other	Total
40140502 Ferguson Avenue Environmental Assessment	(2,488.74)	(4,313.91)		(6,802.65)
40141709 Brock St - LT Lanes Palmerston Ave	(977,082.90)	(977,067.82)		(1,954,150.72)
40151737 Counrvy Lane - Taunton to 900m north	(2,497.30)	(440.70)		(2,938.00)
40170701 RR 12 Brock - Rossland to Taunton (MUP)	(152,250.05)	(136,519.95)		(288,770.00)
40171724 Cochrane St - north of Taunton Rd	(4,881.60)	(542.40)		(5,424.00)
40171806 RR 4 Taunton - Coronation Rd to Baycliffe Dr	(179,391.00)	(75,609.00)		(255,000.00)
40181201 LA - Mid Block Conn. (Cochrane to Thickson)	(98,827.72)			(98,827.72)
40186008 Future Design - Road Intersection Improvements	(6,085.00)	(6,085.00)		(12,170.00)
40186009 Mid Arterial Roadway - Ashburn to Anderson 1. EA	(84,277.44)			(84,277.44)
40187102 Pedestrian Traffic Signal - Brock / Colborne	(200,000.00)			(200,000.00)
40196019 Mid Arterial Roadway EA & Prelim Design Reimbursement Agreement	(914,564.57)			(914,564.57)
40196107 CU A07 01 - Ashburn Culvert	(163.31)	(653.11)		(816.42)
40201701 T-40-2021 Rossland CP Bridge	(25,849.63)	(3,174.67)		(29,024.30)
40206009 Garden - Dryden to Taunton 4. Utilities, MUP & Tree Planting	(6,039.59)	(1,065.78)		(7,105.37)
40206015 Brock St Widening (Curling Club to Manning) including MUP	(1,154,954.00)	(203,815.00)		(1,358,769.00)
40206021 Rossland / Coronation - Intersection Improvements	(2,431,000.00)	(429,000.00)		(2,860,000.00)
40206111 BR A08 02 - White Bridge	(99,730.00)	(306,106.00)		(405,836.00)
40206202 Annes St - Burns to Dawson	(11,764.56)	(105,872.06)		(117,636.62)
40206205 Dundas - White Oaks westerlv	(43,441.80)			(43,441.80)
40206208 Rossland - Sidewalk Centre to Brock	(47,421.00)			(47,421.00)
40206218 Annes St - Dawson to Jermyn	(12,605.51)	(113,446.60)		(126,052.11)
40206219 RR 43 Cochrane - Walnut to Bonaccord	(206.03)	(1,856.27)		(2,062.30)
40206220 Annes St - Jermyn to Dunlop	(10,741.49)	(96,666.43)		(107,407.92)
40206601 RR 26 Thickson - Sawyer to Columbus	(236,037.00)			(236,037.00)
40216030 Mid Arterial Roadway - Ashburn to Anderson 2. Design	(32,868.48)			(32,868.48)
40216032 Desmond Newman Blvd - Taunton to Coronation	(7,640.39)	(111.41)		(7,751.80)
40216043 Data Collection - Radar Message Boards and Cyclist/Pedestrians Counters	(9,041.83)	(3,779.93)		(12,821.76)
40216106 Rossland CP Bridge Design (TFP)	(90,844.00)	(11,156.00)		(102,000.00)
40216208 Cassels Rd E - Baldwin to 50m East	(3,890.45)	(3,890.45)		(7,780.90)
40216210 Brock - Sidewalk Rossland to Palmerson (WS)	(4,320.91)	(21,320.10)		(25,641.01)
40216216 RR 25 Stellar - City of Oshawa Boundary to Thickson	(232,151.00)	(97,849.00)		(330,000.00)
40216223 Rossland - McQuay to Coronation MUP (Developers)	(171,000.00)	(19,000.00)		(190,000.00)
40216224 Rossland - Cochrane to Centre MUP (ROD)	(91,919.00)	(11,289.00)		(103,208.00)
40216606 Streetlights - Additional Dark Zone Lights	(12,515.67)	(28,380.93)		(40,896.60)
40226020 Mid Arterial Roadway - Ashburn to Garden Reimbursement Agreement	(33,784.41)	(585.03)		(34,369.44)
40226057 Misc Striping and Signage	(4,590.95)	(1,935.05)		(6,526.00)
40226061 Des Newman Blvd (Top Asphalt)	(615,293.04)		(441,346.64)	(1,056,639.68)
40226063 Des Newman Blvd - Taunton to Twin Streams	(266,637.98)		(121,595.50)	(388,233.48)
40226064 Harbour Street Extension	(184,300.98)	(35,309.25)		(219,610.23)
40226113 Design Future Work - Bridges & Structural Culverts	(50,105.39)			(50,105.39)
40226115 CU D01 06 - White Oaks / Lynde Creek Gardens Culvert	(2,492.33)	(9,969.34)		(12,461.67)
40226402 Future Traffic Signage and Pavement Markings	(15,792.05)			(15,792.05)
40227104 Municipal Engineering Growth Studies/Design Reviews	(16,934.80)			(16,934.80)
40230301 CU A07 02 - Brawley Road Culvert (Monitoring)	(600.38)	(2,401.54)		(3,001.92)
40236029 Dryden Blvd - Thickson to Oshawa	(110,751.72)	(996,854.00)	(160,318.70)	(1,267,924.42)
40246022 Water Street 3. Property	(2,849.28)	(712.32)		(3,561.60)
40256047 Columbus Road - EA and Detailed Design Studies	(25,550.92)	(4,508.99)		(30,059.91)
<b>DC - Roads - Alternate Route and Related Infrastructure</b>	<b>\$ (10,819,384.15)</b>	<b>\$ (3,918,478.80)</b>	<b>\$ (723,260.84)</b>	<b>\$ (15,461,123.79)</b>
40160502 EA Study - Highway 7/12 Alternate Route	(265,390.68)			(265,390.68)
<b>DC - Stormwater Management</b>	<b>\$ (265,390.68)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (265,390.68)</b>
40092001 Turk SWQ Pond	(1,537,659.94)	(2,304,719.92)		(3,842,379.86)
40167702 Storm Sewer Capacity Improvements Study	(31,289.10)	(7,821.64)	(91,696.57)	(130,807.31)
40177302 SWM Facility Rehabilitation Analysis	(1,448.90)	(2,178.84)		(3,627.74)
40182001 Rowe Channel Upgrades	(10,381.07)	(15,648.10)		(26,029.17)
40197102 Corbett Creek Master Drainage Plan and Flood Mapping	(8,547.51)	(2,136.88)	(55,000.00)	(65,684.39)
40207102 Lynde Creek Update	(2,019.41)	(504.83)		(2,524.24)
40216501 Garden St Snow Storage Facility - Phase 2	(32,124.82)	(48,186.94)		(80,311.76)
40216505 Turk Pond Access Road	(14,972.30)	(5,124.37)		(20,096.67)
40226503 Creek Erosion Restoration Works	(1,048.94)	(10,191.47)		(11,240.41)
<b>DC - Parking</b>	<b>\$ (1,639,491.99)</b>	<b>\$ (2,396,512.99)</b>	<b>\$ (146,696.57)</b>	<b>\$ (4,182,701.55)</b>
15211601 Land Purchase - 112 Colborne St W	(50,946.74)			(50,946.74)
35206302 Parking Lot #5 Expansion	(27,201.45)	(3,022.44)		(30,223.89)
<b>DC - Non-Administrative Operational Facilities</b>	<b>\$ (78,148.19)</b>	<b>\$ (3,022.44)</b>	<b>\$ -</b>	<b>\$ (81,170.63)</b>
10132404 Special Project - eServices Modules	(1,938.21)	(21,740.21)		(23,678.42)
10152401 Special Project - Growth Related IT Infrastructure Prep	(45,495.02)	(11,374.18)		(56,869.20)
10184702 Special Project - Future Technology Impacts	(138.31)	(1,793.71)		(1,932.02)
10205603 RFP-50-2020 ERP Project Consultant	(3,329.54)	(26,641.35)		(29,970.89)
<b>Total</b>	<b>\$ (18,714,350.70)</b>	<b>\$ (7,565,109.84)</b>	<b>\$ (966,604.35)</b>	<b>\$ (27,246,064.89)</b>

**The Corporation of the Town of Whitby  
Statement of the Park Reserve Fund  
December 31, 2022**

**Attachment 3 to Report FS 19-23**

	<b>Park Reserve Fund (note 1)</b>
Balance at January 1, 2022	\$ 16,540,008.99
Revenues	
Developer Contributions	\$ 5,139,291.47
Investment Income	\$ 96,289.89
Total Revenue	<u>\$ 5,235,581.36</u>
Expenditures	
Capital Expenditures (see details below)	<u>\$ (12,625,835.21)</u>
Total Expenditures	<u>\$ (12,625,835.21)</u>
<b>December 31, 2022 Closing Balance</b>	<b><u><u>\$ 9,149,755.14</u></u></b>
Commitments for Capital Projects Approved as of December 31, 2022	\$ (2,528,933.00)
Commitments for Capital Projects Approved in 10yr Capital Forecast	<u>\$ (4,420,345.00)</u>
Total Commitments	<u>\$ (6,949,278.00)</u>
<b>Balance net of Capital Commitments</b>	<b><u><u>\$ 2,200,477.14</u></u></b>

<b>Capital Expenditures</b>	<b>Park Reserve Fund</b>	<b>Other Sources</b>	<b>Total</b>
15211001 Land Acquisition - Whitby Sports Complex	\$ (12,608,601.22)		\$ (12,608,601.22)
70210309 Trail Rest Stops and Benches	\$ (11,593.55)	\$ (78,404.38)	\$ (89,997.93)
70200115 Waterfront Trail South Blair to Thickson	\$ (1,073.61)	\$ (4,582.05)	\$ (5,655.66)
70200117 Waterfront Trail Thickson to Boundary Road	\$ (4,566.83)	\$ (19,465.99)	\$ (24,032.82)
	<b><u><u>\$ (12,625,835.21)</u></u></b>	<b><u><u>\$ (102,452.42)</u></u></b>	<b><u><u>\$ (12,728,287.63)</u></u></b>

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