

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, 2021

Report to: Committee of the Whole

Date of meeting: May 9, 2022

Report Number: FS 33-22

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, Manager of Development
Finance and Long Term Financial
Planning, x2826

1. Recommendation:

1. That Report FS 33-22, the Annual Statement of Development Charge and Parkland Dedication Cash-in-Lieu Reserve Funds as of December 31, 2022 be received as information.

2. Highlights:

- This report provides statutory statements / 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 \$40,180,792, from \$131,250,631 on January 1, 2021, to \$171,431,423 million by December 31, 2021. \$72,302,622 of that available balance has been previously committed for ongoing capital projects approved as of December 31, 2021.
- A detailed listing of the 2021 growth related capital expenditures (including the annual debt repayment for capital projects), totaling \$14,930,334, funded from \$11,508,759 of DC Reserve Funds with the balance funded from non-DC

sources (including property tax based reserves) is provided in Attachment 2 of this report.

- In 2021, \$3,485,575 of DC credits was calculated to be earned by West Whitby Landowners Group (e.g. payment due from the Town to the landowners group) based on up-fronted works pursuant to a front funding agreement. (Attachment 1).
- 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 \$9,419,801 at the start of 2021 and an ending balance of \$16,540,008 million as of December 31, 2021. \$14,040,144 of that available balance has been previously committed for capital projects approved as of December 31, 2021.

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 (DCs) 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 the capital projects.
- On May 17, 2021, Council replaced the Town’s Development Charge By-Law #7255-17 and the amending By-Law #7319-17 with By-Law #7748-21. The new DC rates came into effect on June 1, 2021. This by-law reflects the timing and volume of population and employment development anticipated in the Town of Whitby between 2021 and 2031, and the expected cost and timing for capital expenditures, which are forecasted to be required to support the planned level of development.
- As detailed in Attachment 1 of this report, the Town of Whitby’s overall Development Charge (DC) reserve fund balance at the beginning of 2021 was \$131,250,631 and increased (net) by \$40,180,792 to \$171,431,423 million at December 31, 2021.

Description (summary of Attachment 1)	Total
Increase in the DC reserve funds is mainly from DCs collected from Developers and Interest Income	\$49,467,036
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.	(\$9,286,244)
Net overall increase to DC reserve funds that will be used to fund current projects in progress and future growth-related infrastructure projects	\$40,180,792

- Attachment 1 of this report also shows \$72,302,622 of the \$171,431,423 balance has been allocated to fund Council approved capital projects that are currently in progress but were not completed in 2021.

- 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 these balances owing are reflected in Attachment 1.
 - At the end of 2021, Town of Whitby development charges totaling \$3,587,548 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 \$14,930,334 of growth related expenditures, including specific capital projects the DC's funded, and other Non-DC funding for the projects. In total, \$14,930,334 of growth-related capital expenditures were funded by \$11,508,759 from development charges and \$3,421,575 from other Non-DC funding sources in 2021.
- 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 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 2021, the Town recognized that the West Whitby Landowners Group earned an additional \$3,485,575 for up-fronted works and the Town reimbursed the landowners group \$2,793,068 in 2021.
- 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 2021 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 Park 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 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 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 2021. Overall the fund increased (net) by \$7,120,208, from \$9,419,801 as of January 1, 2021 to \$16,540,008 as of December 31, 2021.
- Attachment 3 of this report also shows \$14,040,144 of the \$16,540,008 balance has been allocated to fund Council approved capital projects that are currently in progress but were not completed in 2021.

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 2021 a transfer of \$2,573,310 from the One-Time Reserve to the applicable Development Charge Reserve Fund(s) was made in 2021 to account for non-statutory development charge exemptions provided in 2021.
 - \$1,962,751 for two high density residential developments approved under the Downtown CIP Grant program.
 - \$400,054 for seven non-residential farm buildings used for bona fide farm use.
 - \$210,505 for a new Medical Office (note: this non-statutory exemption was included in the 2017 DC by-law that was in effect until May 31, 2021)
- Although a new DC By-Law came into effect as of June 1, 2021, under Section 26.2 of the *Development Charges Act, S.O. 1997*, any development that submits a site plan application and / or a zoning by-law amendment application after

January 1, 2020 will have its base DC rate set, as of the date of planning application submission (as long as a building permit is issued within 2 years of planning application approval). As a result, any future development that submitted an eligible planning application between January 1, 2020 and May 31, 2021 will fall under the 2017 DC By-Law, including the rate categories, by-law terms, definitions and non-statutory exemption eligibility.

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:

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, 2021](#)

[Attachment 2 – Expenditures Financed from Development Charge Reserve Funds and Other Sources, December 31, 2021.](#)

[Attachment 3 – Statement of the Park Reserve Fund, December 31, 2021](#)

The Town of Whitby
Statement of Development Charge Reserve Funds
December 31, 2021

	Libraries	Parks and Recreation	Fire Services	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, 2021	\$ 150,372.81	\$ 54,428,594.39	\$ 1,194,500.84	\$ 554,641.44	\$ 831,805.63	\$ 3,213,226.29	\$ 2,791,307.15	\$ 57,799,758.76	\$ 9,559,799.14	\$ (0.01)	\$ -	\$ 726,624.66	\$ 131,250,631.10	\$ -
Adjustment to Split By-Law Enforcement and Parking Reserve Fund	\$ -	\$ -	\$ -	\$ -	\$ (814,587.25)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 814,587.25	\$ -	\$ -	\$ -
Adjusted Opening Balance January 1, 2021	\$ 150,372.81	\$ 54,428,594.39	\$ 1,194,500.84	\$ 554,641.44	\$ 17,218.38	\$ 3,213,226.29	\$ 2,791,307.15	\$ 57,799,758.76	\$ 9,559,799.14	\$ (0.01)	\$ 814,587.25	\$ 726,624.66	\$ 131,250,631.10	\$ -
Revenues														
Developer Contributions	\$ 1,727,905.39	\$ 9,938,450.84	\$ 1,813,314.56	\$ 239,398.90	\$ 13,027.03	\$ 1,981,930.68	\$ 1,442,952.24	\$ 18,905,453.89	\$ 5,010,077.13	\$ 821,922.75	\$ 327,637.59	\$ 316,576.02	\$ 42,538,647.02	\$ -
Non-Statutory DC Exemptions Paid by Town	\$ 78,030.45	\$ 496,567.01	\$ 88,020.38	\$ 9,237.23	\$ 4,585.17	\$ 88,669.87	\$ 86,041.36	\$ 1,356,483.42	\$ 289,430.05	\$ 52,107.41	\$ 10,889.64	\$ 13,248.36	\$ 2,573,310.35	\$ -
Investment Income	\$ 23,818.65	\$ 1,639,304.25	\$ 77,202.05	\$ 20,398.33	\$ 309.75	\$ 126,793.72	\$ 103,717.89	\$ 1,906,767.54	\$ 388,120.17	\$ 12,851.72	\$ 29,076.82	\$ 26,718.27	\$ 4,355,079.16	\$ -
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ (2,972.06)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,972.06	\$ -	\$ -	\$ -
Development Charge Installments Receivable (section 26.1 DCA)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,476,704.50
Accrued Interest on DC Installments Due	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,843.39
Total Revenue	\$ 1,829,754.49	\$ 12,074,322.10	\$ 1,978,536.99	\$ 269,034.46	\$ 14,949.89	\$ 2,197,394.27	\$ 1,632,711.49	\$ 22,168,704.85	\$ 5,687,627.35	\$ 886,881.88	\$ 370,576.11	\$ 356,542.65	\$ 49,467,036.53	\$ 3,587,547.89
Expenditures														
Capital Expenditures (Attachment 2)	\$ (294,654.63)	\$ (1,956,688.51)	\$ (29,724.14)	\$ (26,456.47)	\$ (5,775.82)	\$ (487,480.88)	\$ (34,996.68)	\$ (6,719,706.18)	\$ (493.54)	\$ (155,199.31)	\$ (70,777.31)	\$ (40,268.03)	\$ (9,822,221.50)	\$ -
Annual Long Term Debt Repayment (Attachment 2)	\$ (787,511.16)	\$ (176,557.57)	\$ (124,577.68)	\$ -	\$ -	\$ -	\$ (318,374.25)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,407,020.66)	\$ -
Repayment for Internal Borrowing to Cover DC Cash Flow Issues/Negative Balance in 2020 (Attachment 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (279,517.41)	\$ -	\$ -	\$ (279,517.41)	\$ -
Subtotal Capital Expenditures	\$ (1,082,165.79)	\$ (2,133,246.08)	\$ (154,301.82)	\$ (26,456.47)	\$ (5,775.82)	\$ (487,480.88)	\$ (353,370.93)	\$ (6,719,706.18)	\$ (493.54)	\$ (434,716.72)	\$ (70,777.31)	\$ (40,268.03)	\$ (11,508,759.57)	\$ -
Front Funding Agreement Credits Payable (below)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,485,575.00)	\$ -	\$ -	\$ -	\$ -	\$ (3,485,575.00)	\$ -
MTO Recovery Receivable for Rossland Road	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,708,090.57	\$ -	\$ -	\$ -	\$ -	\$ 5,708,090.57	\$ -
Total Expenditures	\$ (1,082,165.79)	\$ (2,133,246.08)	\$ (154,301.82)	\$ (26,456.47)	\$ (5,775.82)	\$ (487,480.88)	\$ (353,370.93)	\$ (4,497,190.61)	\$ (493.54)	\$ (434,716.72)	\$ (70,777.31)	\$ (40,268.03)	\$ (9,286,244.00)	\$ -
December 31, 2021 Closing Balance	\$ 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
Additional Reference														
Commitments for Capital Projects Approved as of December 31, 2021	\$ -	\$ (16,720,177.00)	\$ (36,749.00)	\$ -	\$ (305,647.00)	\$ (1,753,607.00)	\$ (1,688,239.00)	\$ (48,320,337.00)	\$ (449,506.00)	\$ (1,583,063.00)	\$ (1,029,378.00)	\$ (415,919.00)	\$ (72,302,622.00)	\$ -
December 31, 2021 Balance net of Capital Commitments	\$ 897,961.51	\$ 47,649,493.41	\$ 2,981,987.01	\$ 797,219.43	\$ (279,254.55)	\$ 3,169,532.68	\$ 2,382,408.71	\$ 27,150,936.00	\$ 14,797,426.95	\$ (1,130,897.85)	\$ 85,008.05	\$ 626,980.28	\$ 99,128,801.63	\$ 3,587,547.89
Allocation of Future Development Charge Installments Receivable	\$ 184,589.40	\$ 1,038,732.95	\$ 107,670.58	\$ 26,029.09	\$ 588.19	\$ 167,096.42	\$ 155,103.79	\$ 1,395,141.46	\$ 394,787.13	\$ 62,833.52	\$ 27,826.66	\$ 27,148.70	\$ 3,587,547.89	\$ (3,587,547.89)
December 31, 2021 Balance, net of Capital Commitments, plus allocation of Future Installments Receivable	\$ 1,082,550.91	\$ 48,688,226.36	\$ 3,089,657.59	\$ 823,248.52	\$ (278,666.36)	\$ 3,336,629.10	\$ 2,537,512.50	\$ 28,546,077.46	\$ 15,192,214.08	\$ (1,068,064.33)	\$ 112,834.71	\$ 654,128.98	\$ 102,716,349.52	\$ -

Front Funding
Credit AP
Account

West Whitby Landowners Group Front Funding Agreement

Front Funding Accounts Payable Balance as of January 1, 2021	\$ (1,420,597.50)
Development Charge Credits Due to the West Whitby Landowners Group for what was up-fronted/built	\$ (3,485,575.00)
Development Charge Credit Reimbursement Paid to West Whitby Landowners Group	\$ 2,793,068.00
Front Funding Accounts Payable Balance as of December 31, 2021	\$ (2,113,104.50)

Note:

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

**The Corporation of the Town of Whitby
Expenditures Financed from Development Charge Reserve Funds and Other Sources
December 31, 2021**

Attachment 2

	Development Charge Reserve Funds	Reserve & Reserve Funds	Subdivider Contributions, Grants & Other	Total
DC - Libraries				
90204001 Library Collection Expansion	\$ (294,654.63)	\$ (4,405.99)	\$ -	\$ (299,060.62)
Repayment of Central Public Library Loan (2021)	\$ (787,511.16)	\$ -	\$ -	\$ (787,511.16)
	<u>\$ (1,082,165.79)</u>	<u>\$ (4,405.99)</u>	<u>\$ -</u>	<u>\$ (1,086,571.78)</u>
DC - Parks & Recreation				
30212409 HORT - Material Handler/Leaf Shredder	\$ (7,988.16)	\$ -	\$ -	\$ (7,988.16)
70188301 Lynde Creek Trail (Twin Streams to Rossland)	\$ (1,133.68)	\$ (477.82)	\$ -	\$ (1,611.50)
70188302 Heber Down to Country Lane (Trail)	\$ (1,404.27)	\$ (329.40)	\$ -	\$ (1,733.67)
70190214 Cullen Central Park Geotechnical / Hydro-Geomorphic Studies/Consulting	\$ (21,107.19)	\$ (2,345.18)	\$ -	\$ (23,452.37)
70190310 Trail Rest Stops and Benches	\$ (214.55)	\$ (119.21)	\$ -	\$ (333.76)
70200002 King Street Park Improvements	\$ (514.00)	\$ (676.00)	\$ -	\$ (1,190.00)
70200104 Cochrane St Off Leash Dog Park - Parking Lot Paving	\$ (12,569.95)	\$ (97,379.22)	\$ -	\$ (109,949.17)
70200110 Pringle Creek Open Space (Wynfield Pk to Garden)	\$ (284.00)	\$ (337.00)	\$ -	\$ (621.00)
70200112 HEPC Trail (Longwood Park to Thickson)	\$ (6,997.93)	\$ (2,949.53)	\$ -	\$ (9,947.46)
70200113 Lynde Creek Trail - Bonacord to Dundas	\$ (1,125.59)	\$ (474.41)	\$ -	\$ (1,600.00)
70200114 Lynde Creek Trail - Rossland to Bonacord	\$ (1,322.56)	\$ (557.44)	\$ -	\$ (1,880.00)
70200115 Waterfront Trail South Blair to Thickson	\$ (510,243.28)	\$ (119,686.92)	\$ -	\$ (629,930.20)
70200117 Waterfront Trail Thickson to Boundary Road	\$ (430,383.68)	\$ (100,953.76)	\$ -	\$ (531,337.44)
70200118 Lynde Creek Trail (Annes to Brock)	\$ (283,647.25)	\$ (119,553.50)	\$ -	\$ (403,200.75)
70200209 Jeffery Street Off Leash Dog Park Trail / Accessibility Improvements	\$ (405.24)	\$ (45.03)	\$ -	\$ (450.27)
70200217 Kiwanis Heydenshore Redevelopment	\$ (104,783.52)	\$ (314,350.57)	\$ -	\$ (419,134.09)
70200225 Mattamy District Park	\$ (20,204.98)	\$ -	\$ -	\$ (20,204.98)
70200226 Cullen Central Park Redevelopment - Phase 2	\$ (3,339.00)	\$ (371.00)	\$ -	\$ (3,710.00)
70200306 Ashburn Park Picnic Shelter	\$ (119,938.67)	\$ -	\$ -	\$ (119,938.67)
70210101 Lynde Creek Trail - Taunton to Twin Streams	\$ (918.46)	\$ (387.12)	\$ -	\$ (1,305.58)
70210102 Florence Drive to Garden Street (Trail)	\$ (689.42)	\$ (290.58)	\$ -	\$ (980.00)
70210216 TFP Whitby District Park	\$ (24,009.21)	\$ -	\$ -	\$ (24,009.21)
70210308 Iroquois Park Baseball - Field 4 - Add Lighting	\$ (18,841.46)	\$ -	\$ -	\$ (18,841.46)
70210309 Trail Rest Stops and Benches	\$ (761.81)	\$ (321.09)	\$ -	\$ (1,082.90)
71201016 IPSC - Air Conditioning Pad 1	\$ (72,676.28)	\$ (88,826.56)	\$ -	\$ (161,502.84)
71201017 IPSC - Detailed Engineering Study (A/C & Sustainability Initiatives)	\$ (19,952.10)	\$ (24,385.90)	\$ -	\$ (44,338.00)
71201033 New Whitby Sports Complex	\$ (17,331.04)	\$ -	\$ -	\$ (17,331.04)
71201045 RFP-71-2020 New Whitby Sports Complex Prime Consultant/Arc	\$ (273,901.23)	\$ (30,433.44)	\$ -	\$ (304,334.67)
Repayment of Operations Centre Expansion Loan (2021)	\$ (176,557.57)	\$ -	\$ -	\$ (176,557.57)
	<u>\$ (2,133,246.08)</u>	<u>\$ (905,250.68)</u>	<u>\$ -</u>	<u>\$ (3,038,496.76)</u>
DC - Fire Services				
20174101 Land Acquisition - Fire Training Complex	\$ (7,041.46)	\$ (24,960.62)	\$ -	\$ (32,002.08)
20174104 Land Acquisition - Fire Hall #7	\$ (21,896.16)	\$ -	\$ -	\$ (21,896.16)
20193501 FH2 - Expansion and Rehabilitation	\$ (786.52)	\$ (4,831.48)	\$ -	\$ (5,618.00)
Repayment of Land - Future Fire Hall Loan (2021)	\$ (108,278.86)	\$ -	\$ -	\$ (108,278.86)
Repayment of Land - Future Fire Training Complex Loan (2021)	\$ (16,298.82)	\$ (57,786.73)	\$ -	\$ (74,085.55)
	<u>\$ (154,301.82)</u>	<u>\$ (87,578.83)</u>	<u>\$ -</u>	<u>\$ (241,880.65)</u>
DC - Waste Management				
10215606 Special Project - Special Collections (Waste)	\$ (26,456.47)	\$ -	\$ -	\$ (26,456.47)
	<u>\$ (26,456.47)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (26,456.47)</u>
DC - By-law Enforcement				
71211132 WAS – F1040 Kennel Renovation & Addition	\$ (5,775.82)	\$ (4,801.21)	\$ -	\$ (10,577.03)
	<u>\$ (5,775.82)</u>	<u>\$ (4,801.21)</u>	<u>\$ -</u>	<u>\$ (10,577.03)</u>
DC - Development Related Studies				
13177501 Corporate Public Engagement Strategy and Tools	\$ (801.64)	\$ (6,779.48)	\$ -	\$ (7,581.12)
13207501 Growth Plan - DC Study, CBC Strategy, Long Range Financial Plan	\$ (110,015.21)	\$ (13,854.12)	\$ -	\$ (123,869.33)
30197702 Fleet Strategic Master Plan	\$ (408.25)	\$ (158.75)	\$ (24,197.60)	\$ (24,764.60)
51167501 Records Management Program - Expansion	\$ (6,330.51)	\$ (37,422.50)	\$ -	\$ (43,753.01)
55207501 Economic Development Strategy Update	\$ (16,370.64)	\$ (20,008.56)	\$ -	\$ (36,379.20)
80060308 Comprehensive Zoning By-Law	\$ (214,561.91)	\$ (83,440.67)	\$ -	\$ (298,002.58)
81152301 Town Accessible Signage Standards (Interior & Exterior)	\$ (25,228.14)	\$ (30,834.29)	\$ -	\$ (56,062.43)
81167801 Downtown Whitby Secondary Plan Update	\$ (101,058.42)	\$ (11,228.71)	\$ -	\$ (112,287.13)
81207801 Brooklin Deferred Growth Areas	\$ (5,440.09)	\$ (604.45)	\$ -	\$ (6,044.54)
84198001 Corporate Energy and Emissions Management Plan Update	\$ (7,266.07)	\$ (43,479.34)	\$ (87,761.00)	\$ (138,506.41)
	<u>\$ (487,480.88)</u>	<u>\$ (247,810.87)</u>	<u>\$ (111,958.60)</u>	<u>\$ (847,250.35)</u>

The Corporation of the Town of Whitby
Expenditures Financed from Development Charge Reserve Funds and Other Sources
December 31, 2021

Attachment 2

	Development Charge Reserve Funds	Reserve & Reserve Funds	Subdivider Contributions, Grants & Other	Total
DC - Operations				
30221201 Land Acquisition for Future Satellite Facility	\$ (30,317.76)	\$ -	\$ -	\$ (30,317.76)
40161806 Portable Radar Message Boards	\$ (4,678.92)	\$ -	\$ -	\$ (4,678.92)
Repayment of Land - Future Satellite Facility Loan (2021)	\$ (63,342.72)	\$ -	\$ -	\$ (63,342.72)
Repayment of Operations Centre Expansion Loan (2021)	\$ (255,031.53)	\$ -	\$ -	\$ (255,031.53)
	\$ (353,370.93)	\$ -	\$ -	\$ (353,370.93)
DC - Roads & Related - Town Wide Infrastructure				
13216001 WWLA Roadworks (HST Costs)	\$ (233,889.80)	\$ -	\$ -	\$ (233,889.80)
13217003 Development Related Administrative Overhead	\$ (40,000.00)	\$ -	\$ -	\$ (40,000.00)
35186001 Garden/Burns Corridor Safety Review	\$ (6,889.11)	\$ (4,786.89)	\$ -	\$ (11,676.00)
35196001 Pedestrian Traffic Signal - Anderson / Settlers	\$ (0.20)	\$ -	\$ -	\$ (0.20)
35196201 Cycling Misc. Facility Improvements	\$ (121,460.98)	\$ (37,559.02)	\$ -	\$ (159,020.00)
35196402 Traffic Calming Initiatives	\$ (26,443.88)	\$ (26,443.88)	\$ -	\$ (52,887.76)
35206403 Gordon St - PXO and Corridor Improvements	\$ (17,032.67)	\$ (4,258.17)	\$ -	\$ (21,290.84)
35216204 Anderson Continuity	\$ (20,244.68)	\$ -	\$ -	\$ (20,244.68)
35216205 Cross Rides	\$ (34,354.02)	\$ -	\$ -	\$ (34,354.02)
40071807 D2019-024 Champlain - Thickson to east limit (release of accrual)	\$ 87,469.27	\$ -	\$ -	\$ 87,469.27
40071807 D2019-024 Consumers - Thickson to east limit (release of accrual)	\$ 60,778.65	\$ -	\$ -	\$ 60,778.65
40081713 Dryden - Deverell to Thickson	\$ (92,152.37)	\$ -	\$ (1,685.00)	\$ (93,837.37)
40091730 Water Street 1. EA	\$ (26,690.65)	\$ (4,710.19)	\$ -	\$ (31,400.84)
40101728 Garden - Dryden to Taunton	\$ (9,344.51)	\$ (1,649.13)	\$ -	\$ (10,993.64)
40112302 Municipal Engineering Growth Studies/Design Reviews	\$ (26,853.44)	\$ -	\$ -	\$ (26,853.44)
40122105 Consumers - Thickson to Thorton (release of accrual)	\$ 42,416.92	\$ -	\$ -	\$ 42,416.92
40122304 Traffic & Transportation Study	\$ (103,000.00)	\$ -	\$ -	\$ (103,000.00)
40130201 Des Newman/CP Rail Grade Separation - Phase 1	\$ (718,876.00)	\$ -	\$ -	\$ (718,876.00)
40131813 RR 22 Victoria - Brock to South Blair	\$ (183,410.01)	\$ (77,304.51)	\$ (228,544.14)	\$ (489,258.66)
40140502 Ferguson Avenue Environmental Assessment	\$ (852.57)	\$ (1,477.73)	\$ -	\$ (2,330.30)
40141709 Brock St - LT Lanes Palmerston Ave	\$ (50,158.07)	\$ (50,158.07)	\$ (30,591.58)	\$ (130,907.72)
40150701 Garden - Dundas to Mary	\$ (3,938.22)	\$ (1,507.82)	\$ -	\$ (5,446.04)
40151737 Country Lane - Taunton to 900m north	\$ (1,651,716.86)	\$ (291,479.33)	\$ -	\$ (1,943,196.19)
40160502 EA Study - Highway 7/12 Alternate Route	\$ (469,701.06)	\$ -	\$ -	\$ (469,701.06)
40165902 Price Street - Vipond to Way	\$ (17,226.98)	\$ (3,040.05)	\$ -	\$ (20,267.03)
40165903 Way Street - Price to Baldwin	\$ (9,478.46)	\$ (1,672.67)	\$ -	\$ (11,151.13)
40165904 Civic Centre - West Port to Rossland SW-2008-03	\$ (122,098.40)	\$ (21,547.28)	\$ (97,028.34)	\$ (240,674.02)
40171805 D2019-024 Consumers - Thickson to Oshawa (release of accrual)	\$ 91,267.94	\$ -	\$ -	\$ 91,267.94
40177102 Future Traffic Signage and Pavement Markings	\$ 886.70	\$ -	\$ (2,500.00)	\$ (1,613.30)
40181201 LA - Mid Block Conn. (Cochrane to Thickson)	\$ (15,659.00)	\$ -	\$ -	\$ (15,659.00)
40186008 Future Design - Road Intersection Improvements	\$ (13,610.00)	\$ (13,610.00)	\$ -	\$ (27,220.00)
40186009 Mid Arterial Roadway - Ashburn to Anderson 1. EA	\$ (113,807.91)	\$ -	\$ -	\$ (113,807.91)
40196107 CU A07 01 - Ashburn Culvert	\$ (437.11)	\$ (1,748.17)	\$ -	\$ (2,185.28)
40196209 Baldwin - Garden to Roybrook	\$ (99,642.39)	\$ -	\$ -	\$ (99,642.39)
40201701 T-40-2021 Rossland CP Bridge	\$ (590,410.38)	\$ (72,506.97)	\$ -	\$ (662,917.35)
40202301 Zone Specific Corridor Studies / Designs	\$ (23,352.00)	\$ (5,838.00)	\$ -	\$ (29,190.00)
40206009 Garden - Dryden to Taunton 4. Utilities, MUP & Tree Planting	\$ (517,518.63)	\$ (91,325.75)	\$ -	\$ (608,844.38)
40206015 Brock St Widening (Curling Club to Manning) including MUP	\$ (35,045.94)	\$ (6,184.58)	\$ -	\$ (41,230.52)
40206026 Harbour Street Feasibility Study	\$ (19,190.44)	\$ (3,386.55)	\$ -	\$ (22,576.99)
40206027 Rossland Road Toplift - Lakeridge to CPR Bridge	\$ (185.09)	\$ (32.60)	\$ -	\$ (217.69)
40206105 Bridge & Culvert Structure Design Future Work	\$ (1,689.22)	\$ (6,756.86)	\$ -	\$ (8,446.08)
40206111 BR A08 02 - White Bridge	\$ (36,955.27)	\$ (113,428.91)	\$ -	\$ (150,384.18)
40206113 CU A07 - Ashburn Culvert	\$ (42.02)	\$ (167.09)	\$ -	\$ (209.11)
40206202 Annes St - Burns to Dawson	\$ (554.99)	\$ (4,994.49)	\$ -	\$ (5,549.48)
40206205 Dundas - White Oaks westerly	\$ (3,107.49)	\$ -	\$ -	\$ (3,107.49)
40206208 Rossland - Sidewalk Centre to Brock	\$ (1,131.05)	\$ -	\$ -	\$ (1,131.05)
40206218 Annes St - Dawson to Jermyn	\$ (717.97)	\$ (6,461.81)	\$ -	\$ (7,179.78)
40206219 RR 43 Cochrane - Walnut to Bonacord	\$ (3,442.00)	\$ (30,980.00)	\$ -	\$ (34,422.00)
40206220 Annes St - Jermyn to Dunlop	\$ (546.85)	\$ (4,921.40)	\$ -	\$ (5,468.25)
40211801 RR 12 Brock - Victoria to Consumers	\$ (362,880.36)	\$ (40,320.39)	\$ -	\$ (403,200.75)
40216030 Mid Arterial Roadway - Ashburn to Anderson 2. Design	\$ (2,747.52)	\$ -	\$ -	\$ (2,747.52)
40216042 Halls - Waterfront Tr to Waterfront Tr (signed Route)	\$ (24,493.44)	\$ (3,376.75)	\$ -	\$ (27,870.19)
40216043 Data Collection - Radar Message Boards and Cyclist/Pedestrians Counters	\$ (9,337.24)	\$ (3,935.31)	\$ -	\$ (13,272.55)
40216047 Dryden Blvd - Fallingbrook St to Anderson St	\$ (23,916.37)	\$ (215,248.73)	\$ -	\$ (239,165.10)
40216049 Des Newman Land Acquisition T-09687 T-09694 T-09610 T-09512	\$ (1,082,795.50)	\$ -	\$ -	\$ (1,082,795.50)
40216208 Cassels Rd E - Baldwin to 50m East	\$ (24,535.00)	\$ (24,535.00)	\$ -	\$ (49,070.00)

The Corporation of the Town of Whitby
Expenditures Financed from Development Charge Reserve Funds and Other Sources
December 31, 2021

Attachment 2

	Development Charge Reserve Funds	Reserve & Reserve Funds	Subdivider Contributions, Grants & Other	Total
40216224 Rossland - Cochrane to Centre MUP (ROD)	\$ (2,181.58)	\$ (267.91)	\$ -	\$ (2,449.49)
40216403 Urban Mobility Amenities (ie bike repair stands, bike parking)	\$ (6,169.40)	\$ (2,600.18)	\$ -	\$ (8,769.58)
40230301 CU A07 02 - Brawley Road Culvert Monitoring	\$ (610.56)	\$ (2,442.24)	\$ -	\$ (3,052.80)
	<u>\$ (6,719,706.18)</u>	<u>\$ (1,182,664.43)</u>	<u>\$ (360,349.06)</u>	<u>\$ (8,262,719.67)</u>
DC - Roads & Related - Alternate Route and Related Infrastructure				
40206041 Alternate Route for Hwy 7/12 - 1. EA Mod. & Design	\$ (493.54)	\$ -	\$ -	\$ (493.54)
	<u>\$ (493.54)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (493.54)</u>
DC - Stormwater Management				
40092001 Turk SWQ Pond	\$ (13,428.55)	\$ (20,127.77)	\$ -	\$ (33,556.32)
40122004 Lynde and Pringle Creek Stabilization	\$ (20,375.83)	\$ (92,524.41)	\$ -	\$ (112,900.24)
40157301 Lynde Creek Culvert Review at GO/CN	\$ (1,256.59)	\$ (1,893.53)	\$ -	\$ (3,150.12)
40157301 Lynde Creek Culvert Review at GO/CN (Provincial Grant Recovery)	\$ 15,221.20	\$ 22,831.80	\$ -	\$ 38,053.00
40177302 SWM Facility Rehabilitation Analysis	\$ (30,509.39)	\$ (45,887.56)	\$ -	\$ (76,396.95)
40182001 Rowe Channel Upgrades	\$ (28,893.16)	\$ (43,550.66)	\$ -	\$ (72,443.82)
40206503 Garden St Snow Storage Facility - Phase 1 Paving	\$ (2,677.77)	\$ (4,016.89)	\$ -	\$ (6,694.66)
40207102 Lynde Creek Update	\$ (46,254.02)	\$ (11,563.00)	\$ -	\$ (57,817.02)
40207103 Storm Sewer Capacity Improvements Update	\$ (11,092.45)	\$ (2,773.15)	\$ -	\$ (13,865.60)
40216501 Garden St Snow Storage Facility - Phase 2	\$ (11,026.54)	\$ (16,539.82)	\$ -	\$ (27,566.36)
40216505 Turk Pond Access Road	\$ (3,019.72)	\$ (2,013.15)	\$ -	\$ (5,032.87)
40226503 Creek Erosion Restoration Works	\$ (1,886.49)	\$ (16,978.39)	\$ -	\$ (18,864.88)
Repayment to the Trust and Reserves account for internal borrowing required to cover DC cash flow issues/negative balance in this reserve fund in 2020.	\$ (279,517.41)	\$ -	\$ -	\$ (279,517.41)
	<u>\$ (434,716.72)</u>	<u>\$ (235,036.53)</u>	<u>\$ -</u>	<u>\$ (669,753.25)</u>
DC - Parking				
15211601 Land Purchase - 112 Colborne St W	\$ (70,777.31)	\$ -	\$ -	\$ (70,777.31)
	<u>\$ (70,777.31)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (70,777.31)</u>
DC - Non-Administration Operational Facilities				
10132404 Special Project - eServices Modules	\$ (791.75)	\$ (8,880.54)	\$ -	\$ (9,672.29)
10140502 Special Project - Financial System/ERP	\$ (29,607.52)	\$ (236,896.45)	\$ -	\$ (266,503.97)
10152401 Special Project - Growth Related IT Infrastructure Prep	\$ (5,550.20)	\$ (1,387.56)	\$ -	\$ (6,937.76)
10205603 RFP-50-2020 ERP Project Consultant	\$ (4,318.56)	\$ (34,553.76)	\$ -	\$ (38,872.32)
	<u>\$ (40,268.03)</u>	<u>\$ (281,718.31)</u>	<u>\$ -</u>	<u>\$ (321,986.34)</u>
Total	<u>\$ (11,508,759.57)</u>	<u>\$ (2,949,266.85)</u>	<u>\$ (14,930,334.08)</u>	

Summary	
Capital Expenditures (Attachment 2)	\$ (9,822,221.50)
Annual Long Term Debt Repayment (Attachment 2)	\$ (1,407,020.66)
Repayment for Internal Borrowing to Cover DC Cash Flow Issues/Negative Balance in 2020 (Attachment 2)	\$ (279,517.41)
Subtotal (above)	<u>\$ (11,508,759.57)</u>
Front Funding Agreement Credits Payable (Attachment 1)	\$ (3,485,575.00)
MTO Recovery Receivable - Rossland Road (Attachment 1)	\$ 5,708,090.57
Total Expenditures (Attachment 1)	<u>\$ (9,286,244.00)</u>

**The Corporation of the Town of Whitby
Statement of the Park Reserve Fund
December 31, 2021**

Attachment 3

	Park Reserve Fund (note 1)
Balance at January 1, 2021	\$ 9,419,800.67
Revenues	
Developer Contributions	\$ 7,011,342.54
Investment Income	<u>\$ 428,096.92</u>
Total Revenue	\$ 7,439,439.46
Expenditures	
Capital Expenditures (see below)	<u>\$ (319,231.14)</u>
Total Expenditures	\$ (319,231.14)
December 31, 2021 Closing Balance	<u>\$ 16,540,008.99</u>
Commitments for Capital Projects Approved as of December 31, 2021	\$ (14,040,144.00)
December 31, 2021 Balance net of Capital Commitments	<u>\$ 2,499,864.99</u>

Capital Expenditures	Park Reserve Fund	Other Sources	Total
70190310 Trail Rest Stops and Benches	\$ (119.21)	\$ (214.55)	\$ (333.76)
70200002 King Street Park Improvements	\$ (676.00)	\$ (514.00)	\$ (1,190.00)
70200104 Cochrane St Off Leash Dog Park - Parking Lot Paving	\$ (97,379.22)	\$ (12,569.95)	\$ (109,949.17)
70200115 Waterfront Trail South Blair to Thickson	\$ (119,686.92)	\$ (510,243.28)	\$ (629,930.20)
70200117 Waterfront Trail Thickson to Boundary Road	\$ (100,953.76)	\$ (430,383.68)	\$ (531,337.44)
70200209 Jeffery Street Off Lease Dog Park Trail / Accessibility Improvements	\$ (45.03)	\$ (405.24)	\$ (450.27)
70200226 Cullen Central Park Redevelopment - Phase 2	<u>\$ (371.00)</u>	<u>\$ (3,339.00)</u>	<u>\$ (3,710.00)</u>
	\$ (319,231.14)	\$ (957,669.70)	\$ (1,276,900.84)

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