



The Regional Municipality of Durham Report

From: Commissioner of Finance
Report: #2024-INFO-46
Date: July 19, 2024

Subject:

Annual Development Charges Reserve Fund Statement

Recommendation:

Receive for information.

Report:

1. Purpose

1.1 This annual report details the activity in each development charge reserve fund for the year ended December 31, 2023, in the manner prescribed by the Development Charges Act, policy reports, and By-laws adopted by Regional Council.

2. Compliance with the Development Charges Act and Regional Policy

2.1 The Development Charges Act S.O. 1997, Section 43(1) 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”. This report provides the information for each development charge service.

2.2 Specific guidance with respect to the information to be included in the Treasurer’s annual statement is provided under Ontario Regulation 82/98.

2.3 Under the current Development Charges Legislation, a municipality cannot impose, directly or indirectly, a charge related to a development or a requirement to construct a service related to a development except as permitted by the Development Charges Act or another Act (Section 59.1(1) of the Development Charges Act).

2.4 Furthermore, section 43 (2)(c) of the Development Charges Act requires that the Treasurer’s financial report relating to development charges include a statement that the Region is in compliance with Section 59.1(1) of the Development Charges Act, and did not impose a charge except as permitted by the Development Charges Act or another Act.

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- 2.5 The Region has a front-ending agreement with the Seaton Landowners for the design and construction of water supply, sanitary sewer and roads infrastructure required for the development of the Seaton Lands (executed in November 2015) which provides for non-development charge contributions from the Landowners.
- 2.6 The Region has received non-development charge contributions under the Seaton Phase 1 Regional Infrastructure Front Ending Agreement. In 2023, contributions from the Seaton Landowners for the Phase 1 Regional Infrastructure Front Ending Agreement totalled \$1,307,877.68. These non-development charge contributions are to be used to fund Transit infrastructure in the Seaton area and have been deposited in the Seaton Capital Transit reserve fund, and consequently are not included in the attached schedules. In my opinion, this contribution does not contravene section 59.1 of the Development Charges Act since the agreements were executed prior to this section of the Development Charges Act coming into force.
- 2.7 The attached schedules are fully compliant with the requirements of the Development Charges legislation and the Region has not imposed any charge or a requirement to construct a service related to a development that contravenes Section 59.1 of the Development Charges Act.
- 2.8 This Annual Statement must be available to the public and to the Minister of Municipal Affairs and Housing, if requested.

3. Attachments

- Schedule 1: Residential Development Charges Reserve Funds Statement
- Schedule 2: Commercial Development Charges Reserve Funds Statement
- Schedule 3: Institutional Development Charges Reserve Funds Statement
- Schedule 4: Industrial Development Charges Reserve Funds Statement
- Schedule 5: Transit Non-Residential Development Charges Reserve Funds Statement
- Schedule 6: Area Specific Development Charges Reserve Funds Statement
- Schedule 7: Reserve Fund Statement for Residential and Non-Residential Development Charges Water Supply Capital Project Transfers
- Schedule 8: Reserve Fund Statement for Residential and Non-Residential Development Charges Sanitary Sewer Capital Project Transfers
- Schedule 9: Reserve Fund Statement for Residential and Non-Residential Development Charges Regional Roads Capital Project Transfers

- Schedule 10: Reserve Fund Statement for Residential Development Charges
Paramedic Services Capital Project Transfers
- Schedule 11: Reserve Fund Statement for Residential Development Charges
GO Transit Capital Project Transfers
- Schedule 12: Reserve Fund Statement for Residential and Non-Residential
Development Charges Transit Capital Project Transfers
- Schedule 13: Reserve Fund Statement for Residential Development Charges
Homes for the Aged Capital Project Transfers
- Schedule 14: Reserve Fund Statement for Residential Development Charges
Housing Services Capital Project Transfers
- Schedule 15: Reserve Fund Statement for Seaton Area Specific Development
Charges Capital Project Transfers
- Schedule 16: Development Charges Credits Statement
- Schedule 17: Deferred Development Charges Receivable Statement

Respectfully submitted,

Original Signed By

Nancy Taylor, BBA, CPA, CA
Commissioner of Finance

**REGIONAL MUNICIPALITY OF DURHAM
RESIDENTIAL DEVELOPMENT CHARGES RESERVE FUNDS STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>Water Supply</u> \$	<u>Sanitary Sewage</u> \$	<u>Regional Roads</u> \$	<u>Police</u> \$	<u>Homes for the Aged</u> \$	<u>DC Study</u> \$
Balance as at January 1, 2023	159,494,623	69,798,896	72,823,368	5,876,001	651,372	346,816
Add Revenues:						
Development Charges <i>(Note 1 & 6)</i>	33,801,250	29,543,222	56,233,860	2,485,363	857,651	12,976
Interest Allocated	6,338,037	2,828,986	2,156,517	245,674	8,480	11,188
Total Revenues	<u>40,139,287</u>	<u>32,372,208</u>	<u>58,390,377</u>	<u>2,731,037</u>	<u>866,131</u>	<u>24,164</u>
Less Expenditures:						
Transferred to Capital Projects <i>(Schedules 7-15)</i>	66,833,653	34,649,221	46,544,612	-	650,646	-
Excess Financing on Prior Years' Completed Capital Projects <i>(Schedules 7-15)</i>	(11,108,244)	(1,336,073)	(1,562,004)	-	-	-
Debt Charges <i>(Note 5)</i>	-	7,731,458	-	-	216,901	-
Development Charges Review	-	-	-	-	-	56,530
Total Expenditures	<u>55,725,409</u>	<u>41,044,606</u>	<u>44,982,608</u>	<u>-</u>	<u>867,547</u>	<u>56,530</u>
Balance as at December 31, 2023 <i>(Notes 3 & 4)</i>	<u>143,908,501</u>	<u>61,126,498</u>	<u>86,231,136</u>	<u>8,607,038</u>	<u>649,956</u>	<u>314,450</u>

Notes:

- (1) By-law 42-2023, approved June 14, 2023, governs the imposition of uniform development charges against all lands within the Region's boundaries for residential and non-residential uses, by-law 86-2001, as amended, imposes a GO Transit residential development charge against all lands within the Region's boundaries, and by-law 39-2022 imposes Regional Transit residential and non-residential use development charges against all lands within the Region's boundaries.
- (2) There were no amounts loaned or repaid between development charge reserve funds or borrowed from / repaid to reserve funds for other municipal purposes.
- (3) Audited financial statement balances may differ due to Public Sector Accounting Standards (PSAS) reporting requirements.
- (4) Development charges reserve funds are committed as funding for capital projects, debt charges expenditures, and the Region's share of commitments pursuant to various development agreements as set out in the development charges study.
- (5) Debt charges include principal and interest charges for both externally and internally issued debentures.
- (6) The More Homes Built Faster Act, Bill 23, effective November 2022, removed Housing Services as an eligible Development Charge service. Payment of Housing Services Development Charges collected in 2022 and 2023 after it became an ineligible service resulted in refunds exceeding development charge receipts.

**REGIONAL MUNICIPALITY OF DURHAM
RESIDENTIAL DEVELOPMENT CHARGES RESERVE FUNDS STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2023**

Schedule 1
(continued)

	<u>Paramedic Services</u> \$	<u>GO Transit</u> \$	<u>Health & Social Services</u> \$	<u>Housing Services</u> \$	<u>Waste Diversion</u> \$	<u>Transit</u> \$
Balance as at January 1, 2023	2,086,035	-	3,687,379	6,149,576	-	23,724,831
Add Revenues:						
Development Charges (Note 1 & 6)	743,505	2,438,849	11,084	(14,107)	51,903	4,764,543
Interest Allocated	67,467	-	128,392	195,407	250	99,539
Total Revenues	<u>810,972</u>	<u>2,438,849</u>	<u>139,476</u>	<u>181,300</u>	<u>52,153</u>	<u>4,864,082</u>
Less Expenditures:						
Transferred to Capital Projects (Schedules 7-15)	1,794,276	2,438,849	-	720,000	-	23,362,000
Excess Financing on Prior Years' Completed Capital Projects (Schedules 7-15)	(16,043)	-	-	-	-	(1,022,857)
Debt Charges (Note 5)	-	-	-	-	-	-
Development Charges Review	-	-	-	-	-	-
Total Expenditures	<u>1,778,233</u>	<u>2,438,849</u>	<u>-</u>	<u>720,000</u>	<u>-</u>	<u>22,339,143</u>
Balance as at December 31, 2023 (Notes 3 & 4)	<u><u>1,118,773</u></u>	<u><u>0</u></u>	<u><u>3,826,855</u></u>	<u><u>5,610,876</u></u>	<u><u>52,153</u></u>	<u><u>6,249,771</u></u>

Notes:

- (1) By-law 42-2023, approved June 14, 2023, governs the imposition of uniform development charges against all lands within the Region's boundaries for residential and non-residential uses, by-law 86-2001, as amended, imposes a GO Transit residential development charge against all lands within the Region's boundaries, and by-law 39-2022 imposes Regional Transit residential and non-residential use development charges against all lands within the Region's boundaries.
- (2) There were no amounts loaned or repaid between development charge reserve funds or borrowed from / repaid to reserve funds for other municipal purposes.
- (3) Audited financial statement balances may differ due to Public Sector Accounting Standards (PSAS) reporting requirements.
- (4) Development charges reserve funds are committed as funding for capital projects, debt charges expenditures, and the Region's share of commitments pursuant to various development agreements as set out in the development charges study.
- (5) Debt charges include principal and interest charges for both externally and internally issued debentures.
- (6) The More Homes Built Faster Act, Bill 23, effective November 2022, removed Housing Services as an eligible Development Charge service. Payment of Housing Services Development charges collected in 2022 and 2023 after it became an ineligible service resulted in refunds exceeding development charge receipts.

**REGIONAL MUNICIPALITY OF DURHAM
COMMERCIAL DEVELOPMENT CHARGES RESERVE FUNDS STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>Water Supply</u> \$	<u>Sanitary Sewage</u> \$	<u>Regional Roads</u> \$
Balance as at January 1, 2023	10,412,296	10,568,490	22,166,563
Add Revenues:			
Development Charges <i>(Note 1)</i>	1,308,329	2,101,752	3,339,403
Interest Allocated	391,915	397,961	836,207
Total Revenues	<u>1,700,244</u>	<u>2,499,713</u>	<u>4,175,610</u>
Less Expenditures:			
Transferred to Capital Projects <i>(Schedules 7-9)</i>	2,438,180	2,512,244	4,705,857
Excess Financing on Prior Years' Completed Capital Projects <i>(Schedules 7-9)</i>	(196,707)	(538,852)	(200,515)
Debt Charges <i>(Note 5)</i>	-	813,284	-
Total Expenditures	<u>2,241,473</u>	<u>2,786,676</u>	<u>4,505,342</u>
Balance as at December 31, 2023 <i>(Notes 3 & 4)</i>	<u>9,871,068</u>	<u>10,281,527</u>	<u>21,836,831</u>

Notes:

- (1) By-law 42-2023, approved June 14, 2023, governs the imposition of uniform development charges against all lands within the Region's boundaries for residential and non-residential uses.
- (2) There were no amounts loaned or repaid between development charge reserve funds or borrowed from / repaid to reserve funds for other municipal purposes.
- (3) Audited financial statement balances may differ due to Public Sector Accounting Standards (PSAS) reporting requirements.
- (4) Development charges reserve funds are committed as funding for capital projects, debt charges expenditures, and the Region's share of commitments pursuant to various development agreements as set out in the development charges study.
- (5) Debt charges include principal and interest charges for both externally and internally issued debentures.

**REGIONAL MUNICIPALITY OF DURHAM
INSTITUTIONAL DEVELOPMENT CHARGES RESERVE FUNDS STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>Water Supply</u> \$	<u>Sanitary Sewage</u> \$	<u>Regional Roads</u> \$
Balance as at January 1, 2023	<u>129,728</u>	<u>211,000</u>	<u>1,722,234</u>
Add Revenues:			
Development Charges <i>(Note 1)</i>	704,455	852,120	2,042,540
Interest Allocated	21,803	30,031	101,977
Total Revenues	<u>726,258</u>	<u>882,151</u>	<u>2,144,517</u>
Less Expenditures:			
Transferred to Capital Projects <i>(Schedules 7-9)</i>	-	-	-
Debt Charges <i>(Note 5)</i>	21,512	7,101	-
Total Expenditures	<u>21,512</u>	<u>7,101</u>	<u>-</u>
Balance as at December 31, 2023 <i>(Notes 3 & 4)</i>	<u><u>834,474</u></u>	<u><u>1,086,050</u></u>	<u><u>3,866,751</u></u>

Notes:

- (1) By-law 42-2023, approved June 14, 2023, governs the imposition of uniform development charges against all lands within the Region's boundaries for residential and non-residential uses.
- (2) There were no amounts loaned or repaid between development charge reserve funds or borrowed from / repaid to reserve funds for other municipal purposes.
- (3) Audited financial statement balances may differ due to Public Sector Accounting Standards (PSAS) reporting requirements.
- (4) Development charges reserve funds are committed as funding for capital projects, debt charges expenditures, and the Region's share of commitments pursuant to various development agreements as set out in the development charges study.
- (5) Debt charges include principal and interest charges for both externally and internally issued debentures.

**REGIONAL MUNICIPALITY OF DURHAM
INDUSTRIAL DEVELOPMENT CHARGES RESERVE FUNDS STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>Water Supply</u> \$	<u>Sanitary Sewage</u> \$	<u>Regional Roads</u> \$
Balance as at January 1, 2023	19,419,038	27,919,743	11,928,712
Add Revenues:			
Development Charges <i>(Note 1)</i>	10,624,039	12,736,454	12,175,429
Interest Allocated	833,403	1,158,778	608,117
Total Revenues	<u>11,457,442</u>	<u>13,895,232</u>	<u>12,783,546</u>
Less Expenditures:			
Transferred to Capital Projects <i>(Schedules 7-9)</i>	-	1,874,400	5,000,000
Excess Financing on Prior Years' Completed Capital Projects <i>(Schedules 7-9)</i>	(55,099)	(3,461)	(70,823)
Debt Charges <i>(Note 5)</i>	415,557	504,153	-
Total Expenditures	<u>360,458</u>	<u>2,375,092</u>	<u>4,929,177</u>
Balance as at December 31, 2023 <i>(Notes 3 & 4)</i>	<u>30,516,022</u>	<u>39,439,883</u>	<u>19,783,081</u>

Notes:

- (1) By-law 42-2023, approved June 14, 2023, governs the imposition of uniform development charges against all lands within the Region's boundaries for residential and non-residential uses.
- (2) There were no amounts loaned or repaid between development charge reserve funds or borrowed from / repaid to reserve funds for other municipal purposes.
- (3) Audited financial statement balances may differ due to Public Sector Accounting Standards (PSAS) reporting requirements.
- (4) Development charges reserve funds are committed as funding for capital projects, debt charges expenditures, and the Region's share of commitments pursuant to various development agreements as set out in the development charges study.
- (5) Debt charges include principal and interest charges for both externally and internally issued debentures.

**REGIONAL MUNICIPALITY OF DURHAM
TRANSIT NON-RESIDENTIAL DEVELOPMENT CHARGES RESERVE FUNDS STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>Transit</u> \$
Balance as at January 1, 2023	<u>4,585,822</u>
Add Revenues:	
Development Charges <i>(Note 1)</i>	2,970,918
Interest Allocated	142,599
	<u>Total Revenues</u> 3,113,517
Less Expenditures:	
Transferred to Capital Projects <i>(Schedule 12)</i>	1,822,000
Excess Financing on Prior Years' Completed Capital Projects <i>(Schedule 12)</i>	(50,267)
	<u>Total Expenditures</u> 1,771,733
Balance as at December 31, 2023 <i>(Notes 3 & 4)</i>	<u><u>5,927,606</u></u>

Notes:

- (1) By-law 81-2017, as amended, imposes Regional Transit residential and non-residential use development charges against all lands within the Region's boundaries.
- (2) There were no amounts loaned or repaid between development charge reserve funds or borrowed from / repaid to reserve funds for other municipal purposes.
- (3) Audited financial statement balances may differ due to Public Sector Accounting Standards (PSAS) reporting requirements.
- (4) Development charges reserve funds are committed as funding for capital projects, debt charges expenditures, and the Region's share of commitments pursuant to various development agreements as set out in the development charges study.

**REGIONAL MUNICIPALITY OF DURHAM
AREA SPECIFIC DEVELOPMENT CHARGES RESERVE FUNDS STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2023**

	Seaton Water Supply <i>(Note 1)</i> \$	Seaton Sanitary Sewage <i>(Note 1)</i> \$
Balance as at January 1, 2023	<u>12,060,965</u>	<u>13,781,918</u>
Add Revenues:		
Area Specific Development Charges	14,972,103	26,391,197
Interest Allocated	78,646	64,797
Total Revenues	<u>15,050,749</u>	<u>26,455,994</u>
Less Expenditures:		
Transferred to Capital Projects <i>(Schedule 15)</i>	8,757,931	14,219,134
Total Expenditures	<u>8,757,931</u>	<u>14,219,134</u>
Balance as at December 31, 2023 <i>(Note 3)</i>	<u><u>18,353,784</u></u>	<u><u>26,018,778</u></u>

Notes:

- (1) By-law 38-2019, approved June 26, 2019 and amended by By-law 52-2021, governs the imposition of area specific development charges against all lands within the Seaton service area.
- (2) There were no amounts loaned or repaid between development charge reserve funds or borrowed from / repaid to reserve funds for other municipal purposes.
- (3) Commitments include financing for capital projects to be undertaken as set out in the area specific development charge study.

**REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
WATER SUPPLY CAPITAL PROJECT TRANSFERS
FOR THE YEAR ENDED DECEMBER 31, 2023**

Schedule 7

Capital Project	Residential Development Charges	Commercial Development Charges	Industrial Development Charges	User Rate	Other Financing	Description	Total Financing	Intended Purpose
	\$	\$	\$	\$	\$		\$	
Zone 2 feedermain on William Jackson Drive and Taunton Road from Earl Grey Avenue to Ravenscroft Road, Pickering/Ajax	6,920,400	173,800	-	805,800	-		7,900,000	Construction of feedermain to service new development
Zone 2 feedermain on Church Street from south side of the hydro right of way to Taunton Road, Ajax	3,679,200	92,400	-	428,400	-		4,200,000	Engineering design and construction of feedermain to service growth
Zone 3 feedermain on Conlin Road from Anderson Street to Garrard Road Pumping Station, Whitby	876,000	22,000	-	102,000	-		1,000,000	Construction of feedermain to service new development
Zone 3 feedermain on Mid-Block Arterial from Lynde Creek to Ashburn Road, Whitby	3,811,826	95,731	-	443,843	-		4,351,400	Engineering design of feedermain to service new development
Zone 3 feedermain on Ashburn Road from Mid-Block Arterial to Winchester Road, Whitby	1,093,774	27,469	-	127,357	-		1,248,600	Construction of feedermain to service new development
Watermain on Britannia Avenue from Thornton Road to Windfields Farm Drive, Oshawa	657,000	16,500	-	76,500	-		750,000	Engineering and design of watermain to service new development
Watermain on Thornton Road from Conlin Road within the Northwood Employment Area, Oshawa	131,400	3,300	-	15,300	-		150,000	Engineering design and construction of a watermain to accommodate new development
Zone 1 feedermain on Lambs Road from King Street to Zone 1 Liberty Street Reservoir, Clarington	6,218,816	131,889	-	744,923	-		7,095,628	Construction of feedermain to accommodate system expansion to service new development
Subtotal	23,388,416	563,089	-	2,744,123	-		26,695,628	

**REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
WATER SUPPLY CAPITAL PROJECT TRANSFERS
FOR THE YEAR ENDED DECEMBER 31, 2023**

Schedule 7

Capital Project	Residential Development Charges	Commercial Development Charges	Industrial Development Charges	User Rate	Other Financing	Description	Total Financing	Intended Purpose
	\$	\$	\$	\$	\$		\$	
Subtotal carried forward	23,388,416	563,089	-	2,744,123	-		26,695,628	
Zone 1 feedermain on Lambs Road from King Street to Zone 1 Liberty Street Reservoir Phase 1, Clarington	9,461,584	261,911	-	1,080,877	-		10,804,372	Construction of feedermain to accommodate system expansion to service new development
Expansion of the Whitby Water Supply Plant, Whitby	8,100,729	813,888	-	4,585,383	-		13,500,000	Engineering design and construction required for the expansion of plant from 109,100 cubic metres/day to 218,200 cubic metres/day to service growth
Zone 1 feedermain on Liberty Street from Concession 3 and Concession 4 to Zone 2 Reservoir, Clarington	1,051,200	26,400	-	122,400	-		1,200,000	Engineering design of feedermain to accommodate growth
Zone 1 feedermain on King Street from Rudell Road to west of North Street, Clarington	105,120	2,640	-	12,240	-		120,000	Engineering design and construction of feedermain looping and security to service growth
Garrard Road Zone 3 Water Pumping Station, Whitby	1,524,240	38,280	-	177,480	-		1,740,000	Construction required for upgrades at the pumping station required to provide water system capacity and reliability to existing users and service new development
Zone 4 Reservoir and Zone 5 Water Pumping Station and feedermain at Duffs Road, Whitby	2,014,800	50,600	-	234,600	-		2,300,000	Engineering design of pumping station and feedermain to service new development
Zone 5 Pumping Station at the Harmony Road Reservoir and feedermain, Oshawa	876,000	22,000	-	102,000	-		1,000,000	Engineering design of a new pumping station to accommodate new development
Zone 2 Pumping Station at the Zone 1 Reservoir, Clarington	5,187,672	130,272	-	982,056	-		6,300,000	Construction of the pumping station to accommodate development
Subtotal	51,709,761	1,909,080	-	10,041,159	-		63,660,000	

REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
WATER SUPPLY CAPITAL PROJECT TRANSFERS
FOR THE YEAR ENDED DECEMBER 31, 2023

Schedule 7

Capital Project	Residential Development Charges	Commercial Development Charges	Industrial Development Charges	User Rate	Other Financing	Description	Total Financing	Intended Purpose
	\$	\$	\$	\$	\$		\$	
Subtotal carried forward	51,709,761	1,909,080	-	10,041,159	-		63,660,000	
Liberty Street Zone 1 Reservoir, Clarington	11,472,400	285,520	-	5,442,080	-		17,200,000	Construction of the 11,365 cubic metre reservoir and demolition of the existing elevated tank to accommodate new development
Demolition of the Newcastle Water Supply Plant, Clarington	417,235	41,920	-	540,845	-		1,000,000	Engineering design for the decommissioning and demolition of the old Newcastle Water Supply Plant for the expansion of the new plant to double capacity
Port Perry alternative water supply source, Scugog	1,266,993	127,296	-	1,605,711	-		3,000,000	Engineering design required to identify a new water supply source to provide improved water quality and service growth
New well and pumphouse, Uxbridge	318,500	32,000	-	149,500	-		500,000	Engineering design for the construction of new well and pumphouse to service future growth
Beaverton Water Storage Facility, Brock	211,555	5,312	-	283,133	-		500,000	Environmental assessment for the construction of water storage facility to service growth
Regional Water Supply Master Plan Study	219,000	5,500	-	25,500	-		250,000	Develop a long term servicing strategy for the design and operation of all municipal water supply systems in Durham based on the Regional Official Plan
Subtotal	65,615,444	2,406,628	-	18,087,928	-		86,110,000	

REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
WATER SUPPLY CAPITAL PROJECT TRANSFERS
FOR THE YEAR ENDED DECEMBER 31, 2023

Capital Project	Residential Development Charges	Commercial Development Charges	Industrial Development Charges	User Rate	Other Financing	Description	Total Financing	Intended Purpose
	\$	\$	\$	\$	\$		\$	
Subtotal carried forward	65,615,444	2,406,628	-	18,087,928	-		86,110,000	
Watermain on Grandview Street North to Britannia Avenue East , Oshawa	722,262	18,139	-	84,099	-		824,500	Cost sharing for the engineering design for the extension and oversizing of watermains to service new development
Work in conjunction with Residential Subdivision Development	495,947	13,413	-	62,187	-		571,546	Regional share of water servicing in various locations related to subdivision development: Residential: Medallion Development (Tanglewood) Limited \$257,723, KPL West Sunderland \$64,109; Vitmont Construction Limited \$61,784, Leland Land Unlimited Liability Company \$57,279, Bowmanville Lakebreeze East Village Limited \$23,158, Bowmanville Lakebreeze West Limited \$23,158, and 2380884 Ontario Limited \$8,736; Commercial: Medallion Development (Tanglewood) Limited \$6,472, KPL West Sunderland \$2,567; Vitmont Construction Limited \$1,552, Leland Land Unlimited Liability Company \$1,438, Bowmanville Lakebreeze East Village Limited \$582, Bowmanville Lakebreeze West Limited \$582, and 2380884 Ontario Limited \$219
Subtotal - Amounts transferred to Capital Projects before (Excess)/Shortfall Financing	66,833,653	2,438,180	-	18,234,214	-		87,506,046	

REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
WATER SUPPLY CAPITAL PROJECT TRANSFERS
FOR THE YEAR ENDED DECEMBER 31, 2023

Schedule 7

Capital Project	Residential Development Charges	Commercial Development Charges	Industrial Development Charges	User Rate	Other Financing	Description	Total Financing	Intended Purpose
	\$	\$	\$	\$	\$		\$	
Subtotal carried forward	66,833,653	2,438,180	-	18,234,214	-		87,506,046	
Excess Financing in Prior Years' Completed Capital Projects	(8,461,039)	(196,707)	(55,099)	(8,466,839)	-		(17,179,684)	Excess development charge financing: Residential: Zone 1 feedermain on Bloor Street from Stevenson Road to Wilson Road \$3,192,558, Concession Street Water Pumping Station Expansion \$1,556,249, Standby Power and Process Upgrades at the Oshawa Water Supply Plant \$1,066,203, Courtice Zone 1 feedermain - Phase 2, 100 m north of Energy Drive to the intersection of Baseline Road and Courtice Road \$892,176, Zone 1 feedermain on Harwood Avenue from Rossland Road to Kerrison Drive \$496,240, Rossland Road Feedermain from Church Street to Westney Road \$473,357, Rossland Road Feedermain from Brock Road to Bunting Road \$171,230 and Other \$613,026; Commercial: Concession Street Water Pumping Station Expansion \$39,142, Courtice Zone 1 feedermain - Phase 2, 100 m north of Energy Drive to the intersection of Baseline Road and Courtice Road \$27,436, Zone 1 feedermain on Harwood Avenue from Rossland Road to Kerrison Drive \$12,499, Rossland Road Feedermain from Church Street to Westney Road \$11,982, Rossland Road Feedermain from Brock Road to Bunting Road \$5,960 and Other \$99,688; Industrial: Other \$55,099.
Ajax Water Supply Plant, Ajax	(1,202,804)	-	-	-	-		(1,202,804)	Seaton community share of previously completed expansion of plant
Feedermain from Ajax Water Supply Plant to Bayly, Ajax	(1,444,400)	-	-	-	-		(1,444,400)	Seaton community share of previously completed feedermain
Subtotal Excess Financing in Prior Year's Completed Projects	(11,108,244)	(196,707)	(55,099)	(8,466,839)	-		(19,826,888)	
Total	55,725,409	2,241,473	(55,099)	9,767,375	-		67,679,158	

Note:
There were no Institutional Development Charges transferred to Capital Projects in 2023.

REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
SANITARY SEWER CAPITAL PROJECT TRANSFERS
FOR THE YEAR ENDED DECEMBER 31, 2023

Capital Project	Residential Development Charges	Commercial Development Charges	Industrial Development Charges	User Rate	Other Financing	Description	Total Financing	Intended Purpose
	\$	\$	\$	\$	\$		\$	
Trunk sanitary sewer on Highway 2 from Salem Road to Galea Drive, Ajax	8,376,300	522,100	-	2,451,600	-		11,350,000	Construction of trunk sanitary sewer to service new development
Trunk sanitary sewer on Thickson Road from Glengowan Street to Conlin Road, Whitby	1,061,241	66,148	-	310,607	-		1,437,996	Engineering design of trunk sanitary sewer to accommodate growth
West Brooklin trunk sanitary sewer from west of Cochrane Street to east of Highway 12, Whitby	2,952,000	184,000	-	864,000	-		4,000,000	Construction of trunk sanitary sewer to service new development
Trunk sanitary sewer at the intersection of Thornton Road North and Conlin Road West, Whitby	1,180,800	73,600	-	345,600	-		1,600,000	Construction of trunk sanitary sewer to accommodate growth
Trunk sewer on Trulls Road from Bloor Street to future Adelaide Avenue, Clarington	2,214,000	138,000	-	648,000	-		3,000,000	Engineering design of trunk sanitary sewer to service new development
Trunk sewer on Adelaide Avenue from Trulls Road to Townline Road, Clarington	6,494,400	404,800	1,874,400	26,400	-		8,800,000	Engineering design of trunk sanitary sewer to service new development
Baseline Road Sanitary Sewage Pumping Station and forcemain, Clarington	959,400	59,800	-	280,800	-		1,300,000	Engineering design of a pumping station and forcemain to service growth
Sub-trunk sanitary sewer on future mid-block road from Trulls Road to Courtice Road and on Courtice Road from mid-block to Bloor Street, Clarington	3,911,400	243,800	-	1,144,800	-		5,300,000	Engineering design of trunk sanitary sewer to accommodate growth
Subtotal	27,149,541	1,692,248	1,874,400	6,071,807	-		36,787,996	

**REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
SANITARY SEWER CAPITAL PROJECT TRANSFERS
FOR THE YEAR ENDED DECEMBER 31, 2023**

Schedule 8

Capital Project	Residential Development Charges	Commercial Development Charges	Industrial Development Charges	User Rate	Other Financing	Description	Total Financing	Intended Purpose
	\$	\$	\$	\$	\$		\$	
Subtotal carried forward	27,149,541	1,692,248	1,874,400	6,071,807	-		36,787,996	
Expansion of the Harmony Creek Sanitary Sewage Pumping Station and twinning of the forcemain, Oshawa	442,800	27,600	-	129,600	-		600,000	Engineering design for expansion of the Harmony Creek Sanitary Sewage Pumping Station and twinning of forcemain to service growth and security
Expansion of the Conlin Road Sanitary Sewage Pumping Station and twinning of the forcemain, Oshawa	1,845,000	115,000	-	540,000	-		2,500,000	Engineering design of a pumping station and twinning of forcemain required to provide additional capacity for new development
Expansion of the Courtice Water Pollution Control Plant, Clarington	167,586	26,409	-	806,005	-		1,000,000	Engineering design for expansion for additional capacity from 6,800 m3/d to 136,000 m3/d to service growth
Expansion of the Newcastle Water Pollution Control Plant, Clarington	1,912,556	300,493	-	1,416,091	-		3,629,140	Construction for expansion for additional capacity from 4,000 m3/d to 7,000 m3/d and to include sludge storage to service growth
Sunderland Water Pollution Control Plant - Lagoon System, Brock	527,000	82,800	-	1,390,200	-		2,000,000	Engineering design to plan for additional sanitary sewage capacity to service growth in Sunderland
Expansion of the River Street Sanitary Sewage Pumping Station, Brock	316,200	49,920	-	833,880	-		1,200,000	Engineering design of a pumping station and forcemain to service growth
Cannington Water Pollution Control Plant - Lagoon System, Brock	527,000	82,800	-	1,390,200	-		2,000,000	Engineering design to plan for additional sanitary sewage capacity to service growth in Cannington
Expansion of the Laidlaw Street Sanitary Sewage Pumping Station, Brock	263,500	41,600	-	694,900	-		1,000,000	Engineering design to plan for additional sanitary sewage capacity to service growth in Cannington
Subtotal	33,151,183	2,418,870	1,874,400	13,272,683	-		50,717,136	

REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
SANITARY SEWER CAPITAL PROJECT TRANSFERS
FOR THE YEAR ENDED DECEMBER 31, 2023

Capital Project	Residential Development Charges	Commercial Development Charges	Industrial Development Charges	User Rate	Other Financing	Description	Total Financing	Intended Purpose
	\$	\$	\$	\$	\$		\$	
Subtotal carried forward	33,151,183	2,418,870	1,874,400	13,272,683	-		50,717,136	
SCADA System Master Plan	136,530	8,510	-	354,960	-		500,000	Study to identify implementation requirements for Sanitary Sewage Pumping Stations SCADA system
Regional Sanitary Sewage Master Plan Study	442,800	27,600	-	129,600	-		600,000	Develop a long term servicing strategy for the design and operation of all municipal sanitary sewer systems in Durham based on the Regional Official Plan
Biosolids Sanitary Sewage Master Plan Study	369,000	23,000	-	108,000	-		500,000	Develop a long term servicing strategy for the design and operation of all municipal biosolids systems in Durham based on the Regional Official Plan
Work in conjunction with Residential Subdivision Development	549,708	34,264	-	160,890	-		744,862	Regional share of sanitary sewers in various locations related to subdivision development: Residential: Oshawa (Conlin) Developments Inc. \$195,865, Bowmanville Lakebreeze East Village Limited \$110,239, Bowmanville Lakebreeze West Limited \$110,239, Vitmont Construction Limited \$59,494, Medallion Development (Tanglewood) Limited \$40,018, 1229403 Ontario Limited \$27,132 and 12505614 Canada Corporation \$6,721; Commercial: Oshawa (Conlin) Developments Inc. \$12,209, Bowmanville Lakebreeze East Village Limited \$6,871, Bowmanville Lakebreeze West Limited \$6,871 Vitmont Construction Limited \$3,708, Medallion Development (Tanglewood) Limited \$2,495, 1229403 Ontario Limited \$1,691 and 12505614 Canada Corporation \$419
Subtotal - Amounts transferred to Capital Projects before (Excess)/Shortfall Financing	34,649,221	2,512,244	1,874,400	14,026,133	-		53,061,998	

REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
SANITARY SEWER CAPITAL PROJECT TRANSFERS
FOR THE YEAR ENDED DECEMBER 31, 2023

Capital Project	Residential Development Charges	Commercial Development Charges	Industrial Development Charges	User Rate	Other Financing	Description	Total Financing	Intended Purpose
	\$	\$	\$	\$	\$		\$	
Subtotal carried forward	34,649,221	2,512,244	1,874,400	14,026,133	-		53,061,998	
Excess Financing in Prior Years' Completed Capital Projects	(1,336,073)	(538,852)	(3,461)	(2,351,064)	-		(4,229,450)	Excess development charge financing: Residential: Courtice Zone 1 trunk sanitary sewer and feedermain - Phase 2, 100 m north of Energy Drive to the intersection of Baseline Road and Courtice Road \$1,204,927, Breakwater Sanitary Sewage Pumping Station \$105,412, Church Street from Harrisview Street to Hurst Drive \$21,693, and Other \$4,041; Commercial: Courtice Zone 1 trunk sanitary sewer and feedermain - Phase 2, 100 m north of Energy Drive to the intersection of Baseline Road and Courtice Road \$524,555, Breakwater Sanitary Sewage Pumping Station \$12,418, Church Street from Harrisview Street to Hurst Drive \$1,564, and Other \$315; Industrial: Church Street from Harris Street to Hurst Drive \$3,461.
Total	33,313,148	1,973,392	1,870,939	11,675,069	-		48,832,548	

Note:
There were no Institutional Development Charges transferred to Capital Projects in 2023.

**REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
REGIONAL ROADS CAPITAL PROJECT TRANSFERS
FOR THE YEAR ENDED DECEMBER 31, 2023**

Capital Project	Residential Development Charges	Commercial Development Charges	Industrial Development Charges	General Tax	Other Financing	Description	Total Financing	Intended Purpose
	\$	\$	\$	\$	\$		\$	
Brock Road / 7th Concession Road Intersection, Pickering	94,500	10,800	27,000	17,700	-		150,000	Engineering and design for intersection modifications required to service growth
Simcoe Street / Shirley Road Intersection, Scugog	126,000	14,400	36,000	23,600	-		200,000	Engineering and design to modify intersection to accommodate increased traffic volumes
Winchester Road from Baldwin Street to Anderson Street, Whitby	708,400	80,960	202,400	108,240	-		1,100,000	Construction to widen to 3/4 lanes including structure widening to service growth
Taunton Road / Anderson Street Intersection, Whitby	945,000	108,000	270,000	177,000	-		1,500,000	Construction to modify intersection to accommodate increased traffic volumes
Taunton Road / Courtice Road Intersection, Clarington	157,500	18,000	45,000	29,500	-		250,000	Property acquisition required for intersection reconstruction to service growth
Taunton Road / Bowmanville Avenue Intersection, Clarington	2,835,000	324,000	-	1,341,000	-		4,500,000	Construction to modify intersection to roundabout and replace and widen bridge on west leg of intersection to accommodate growth
Liberty Street from Baseline Road to King Street, Clarington	428,400	48,960	122,400	300,240	-		900,000	Engineering and design to widen road from 2 to 3 lanes to service growth
Liberty Street from Longworth Avenue to Concession Road 3, Clarington	1,014,300	115,920	289,800	5,099,980	-		6,520,000	Construction including roundabout at Concession Road 3 intersection and signalization and modifications at Liberty Street and Freeland Avenue - Bons Avenue to service growth
Victoria Street / Brock Street Intersection, Whitby	50,400	5,760	14,400	9,440	-		80,000	Engineering and design for intersection modifications required to service growth
Victoria Street from South Blair Street to west of Thickson Road, Whitby	1,512,000	172,800	432,000	283,200	-		2,400,000	Construction for the new alignment and widening to five lanes to service growth
Lake Ridge Road from Bayly Street to Kingston Road / Dundas Street, Ajax / Whitby	383,250	43,800	109,500	213,450	-		750,000	Engineering and design to widen road to four/five lanes to service increasing traffic volumes to accommodate growth
Subtotal	8,254,750	943,400	1,548,500	7,603,350	-		18,350,000	

**REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
REGIONAL ROADS CAPITAL PROJECT TRANSFERS
FOR THE YEAR ENDED DECEMBER 31, 2023**

Capital Project	Residential Development Charges	Commercial Development Charges	Industrial Development Charges	General Tax	Other Financing	Description	Total Financing	Intended Purpose
	\$	\$	\$	\$	\$		\$	
Subtotal carried forward	8,254,750	943,400	1,548,500	7,603,350	-		18,350,000	
Lake Ridge Road from Kingston Road / Dundas Street to Rossland Road, Ajax / Whitby	436,100	49,840	124,600	89,460	-		700,000	Environmental assessment to prepare for road widening to four/five lanes to service growth
Thickson Road from Taunton Road to Highway 407, Whitby	637,000	72,800	182,000	108,200	-		1,000,000	Environmental assessment to accommodate widening road to four/five lanes to service growth
Rossland Road from Ritson Road to Harmony Road, Oshawa	555,275	63,460	158,650	57,615	-		835,000	Environmental assessment and engineering and design to prepare for road widening to five lanes, including structure widening to accommodate increased traffic volumes
Bloor Street from east of Harmony Road to Grandview Street, Oshawa	102,900	11,760	29,400	5,940	-		150,000	Utility relocation and engineering design to widen road to four/five lanes to service increasing traffic volumes to accommodate growth
Thickson Road from Wentworth Street to C.N. Rail Line, Whitby	901,600	103,040	257,600	137,760	-		1,400,000	Construction to widen to four lanes to accommodate growth
Liverpool Road from Highway 401 to Kingston Road, Pickering	289,695	33,108	82,770	39,427	-		445,000	Engineering and design to prepare for road widening to six lanes to accommodate increased traffic volumes
Hopkins Street from Consumers Drive to Dundas Street, Whitby	432,250	49,400	123,500	44,850	-		650,000	Environmental assessment to widen road from two to three lanes to service growth
Finch Avenue from Altona Road to Brock Road, Pickering	840,000	96,000	240,000	824,000	-		2,000,000	Environmental assessment to widen road from two to three lanes to service growth
Whites Road from Finch Avenue south of third Concession Road, Pickering	697,200	79,680	199,200	223,920	-		1,200,000	Utility relocation to widen from two to six lanes to service growth
Darlington - Clark Townline Road / Highway 2 Intersection, Clarington	189,000	21,600	54,000	35,400	-		300,000	Engineering and design to modify intersection to accommodate increased traffic volumes
Subtotal	13,335,770	1,524,088	3,000,220	9,169,922	-		27,030,000	

**REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
REGIONAL ROADS CAPITAL PROJECT TRANSFERS
FOR THE YEAR ENDED DECEMBER 31, 2023**

Capital Project	Residential Development Charges	Commercial Development Charges	Industrial Development Charges	General Tax	Other Financing	Description	Total Financing	Intended Purpose
	\$	\$	\$	\$	\$		\$	
Subtotal carried forward	13,335,770	1,524,088	3,000,220	9,169,922	-		27,030,000	
Stevenson Road from CPR Belleville to Bond Street, Oshawa	263,200	30,080	75,200	31,520	-		400,000	Engineering and design to prepare for road widening to five lanes to accommodate growth
Stevenson Road from Bond Street to Rossland Road, Oshawa	156,800	17,920	44,800	180,480	-		400,000	Engineering and design to prepare for road widening to five lanes to accommodate growth
Manning Road and Adelaide Avenue interconnection from Garrard Road to Thornton Road, Whitby / Oshawa	693,000	79,200	198,000	29,800	-		1,000,000	Engineering and design for a new three lane road including the crossing of Corbett Creek to service growth
Gibb Street from east of Stevenson Road to Simcoe Street, Oshawa	1,491,000	170,400	426,000	912,600	-		3,000,000	Property acquisition to widen road to four lanes to accommodate growth
Bridge and Pavement Management Program	252,000	28,800	72,000	47,200	-		400,000	Updates and needs analysis of network in order to identify and prioritize expansion requirements of the road and bridge network to accommodate growth
Growth Related Signal Installation Program	1,716,750	196,200	116,480	695,570	-		2,725,000	New traffic signal installations, signal modifications and the underground infrastructure to accommodate increased traffic volumes due to new development
Intelligent Transportation System Initiatives	412,650	47,160	117,900	77,290	-		655,000	Technological upgrades associated with the intelligent transportation system including traveler information, integration, traffic and emergency management to accommodate increased traffic volumes
Engineering Activities	283,500	32,400	81,000	53,100	-		450,000	Miscellaneous engineering assignments linked to growth related projects at various locations
Miscellaneous Property Acquisition	189,000	21,600	54,000	35,400	-		300,000	Property acquisition at various locations related to road widening projects and intersection improvements to accommodate growth
Miscellaneous Landscaping Projects	94,500	10,800	27,000	17,700	-		150,000	Landscaping, including boulevard enhancements, for growth related projects
Transportation Plans and Studies	105,000	12,000	30,000	3,000	-		150,000	Transportation master plan studies to address outstanding recommended actions for growth related projects
Subtotal	18,993,170	2,170,648	4,242,600	11,253,582	-		36,660,000	

**REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
REGIONAL ROADS CAPITAL PROJECT TRANSFERS
FOR THE YEAR ENDED DECEMBER 31, 2023**

Capital Project	Residential Development Charges	Commercial Development Charges	Industrial Development Charges	General Tax	Other Financing	Description	Total Financing	Intended Purpose
	\$	\$	\$	\$	\$		\$	
Subtotal carried forward	18,993,170	2,170,648	4,242,600	11,253,582	-		36,660,000	
Work in conjunction with Non-Residential Subdivision Development	189,000	21,600	54,000	35,400	-		300,000	Provision for regional share of road projects in various locations related to non-residential subdivision development
Townline Road from Beatrice Road to Taunton Road, Oshawa / Clarington	121,800	13,920	34,800	29,480	-		200,000	Property acquisition required to widen road to three lanes and storm sewer to service growth
Bowmanville Avenue from Baseline Road to south of Regional Highway 2, Clarington	348,600	39,840	99,600	111,960	-		600,000	Utility relocation to facilitate widening of road to four lanes and structure widening to accommodate growth
Bowmanville Avenue from north of Stevens Road to Nash Road, Clarington	651,000	74,400	186,000	88,600	-		1,000,000	Engineering and design to facilitate widening of road to four lanes to accommodate growth
Bowmanville Avenue / Concession 7 Intersection, Clarington	31,500	3,600	9,000	5,900	-		50,000	Engineering and design for intersection modifications required to service growth
Adelaide Avenue from Townline Road to Trulls Road, Clarington	7,350,000	840,000	-	2,310,000	-		10,500,000	Property acquisition and engineering design to construct new bridge crossing and new three lane road to service growth
Construction of Median Bus Rapid Transit Lanes on Highway 2, Pickering	10,324,415	1,179,933	-	4,354,968	5,294,476	ICIP Grant	21,153,792	Construction of Bus Rapid Transit lanes to accommodate growth
Design and Construction of Bus Rapid Transit Lanes in the Town of Ajax, Town of Whitby and City of Oshawa	1,789,978	204,569	-	878,612	1,186,790	ICIP Grant	4,059,949	Engineering design, utility relocations and construction related construction of Bus Rapid Transit lanes to accommodate growth
Regional Highway 2 / Lambs Road Intersection, Clarington	189,000	21,600	54,000	35,400	-		300,000	Engineering design to modify intersection to accommodate increased traffic volumes
Rossland Road / Garden Street Intersection, Whitby	132,189	7,747	-	-	-		139,936	Property acquisition and utility relocations to modify intersection to accommodate increased traffic volumes
Subtotal	40,120,652	4,577,857	4,680,000	19,103,902	6,481,266		74,963,677	

REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
REGIONAL ROADS CAPITAL PROJECT TRANSFERS
FOR THE YEAR ENDED DECEMBER 31, 2023

Capital Project	Residential Development Charges	Commercial Development Charges	Industrial Development Charges	General Tax	Other Financing	Description	Total Financing	Intended Purpose
	\$	\$	\$	\$	\$		\$	
Subtotal carried forward	40,120,652	4,577,857	4,680,000	19,103,902	6,481,266		74,963,677	
Whites Road from south of Third Concession Road to Taunton Road, Pickering	1,461,439	-	-	-	-		1,461,439	Seaton community share for design of road widening to six lanes with new bridge crossing of West Duffins Creek to service growth
Work in conjunction with Residential Subdivision Development	1,120,000	128,000	320,000	32,000	-		1,600,000	Regional share of roads in various locations related to subdivision development
Whites Road extension to north of Highway 7, Pickering (Note 4)	3,842,521	-	-	-	-		3,842,521	Seaton community share for Landowner design and construction of road widening to service growth
Subtotal - Amounts transferred to Capital Projects before Excess Financing	46,544,612	4,705,857	5,000,000	19,135,902	6,481,266		81,867,637	
Excess Financing on Prior Years' Completed Capital Projects	(1,562,004)	(200,515)	(70,823)	(1,168,602)	-		(3,001,944)	Excess development charge financing: Residential: Miscellaneous Engineering Activities \$522,308; Miscellaneous Property Acquisitions \$269,258; Bridge and Pavement Management Program \$160,250; Simcoe Street/Conlin Road Intersection \$156,693; Lakeridge Road/Regional Road 12 Intersection \$142,314; Work in conjunction with Non-Residential Subdivision Development \$128,424; Bloor Street from Merritt Street to Ritson Road \$126,924 and Other Projects \$55,833. Commercial: Miscellaneous Engineering Activities \$53,295; Miscellaneous Property Acquisitions \$30,772; Bridge and Pavement Management Program \$18,314; Simcoe Street/Conlin Road intersection \$25,407; Lakeridge Road/Regional Road 12 Intersection \$20,201; Work in conjunction with Non-Residential Subdivision Development \$14,677; Bloor Street from Merritt Street to Ritson Road \$35,213 and Other Projects \$2,636. Industrial: Miscellaneous Engineering Activities \$51,649; Miscellaneous Property Acquisitions \$15,913 and Other Projects \$3,261.
Total	44,982,608	4,505,342	4,929,177	17,967,300	6,481,266		78,865,693	

Notes:
(1) There were no Institutional Development Charges transferred to Capital Projects in 2023.
(2) General Tax includes Roads Capital Reserve, Road and Bridge Rehabilitation Reserve Funds and General Tax sources.
(3) ICIP funding represents Provincial and Federal grant funding under the Investing in Canada Infrastructure Program.
(4) Landowner designed and constructed works were financed by Residential Development Charge credits in accordance with the Seaton Landowners Group agreement.

**REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL DEVELOPMENT CHARGES
PARAMEDIC SERVICES CAPITAL PROJECT TRANSFERS
FOR THE YEAR ENDED DECEMBER 31, 2023**

Schedule 10

Capital Project	Residential Development Charges	General Tax	Other Financing	Description	Total Financing	Intended Purpose
	\$	\$	\$		\$	
Paramedic Response Station, Clarington	703,076	746,924	-		1,450,000	Construction of a new Paramedic Station to service future growth
Defibrillators	123,200	16,800	-		140,000	Acquisition of four defibrillators to service future growth
Power Cots	88,000	12,000	-		100,000	Acquisition of four power cots to service future growth
Stryker Power Loads	70,000	10,000	-		80,000	Acquisition of four Stryker power loads to service future growth
Ambulance	810,000	110,000	-		920,000	Acquisition of four ambulances and associated equipment to service future growth
Subtotal - Amounts transferred to Capital Projects before Excess Financing	1,794,276	895,724	-		2,690,000	
Excess Financing on Prior Years' Completed Capital Projects	(16,043)	(70,235)	-		(86,277)	Excess development charge financing: Master Plan
Total	1,778,233	825,489	-		2,603,723	

**REGIONAL MUNICIPALITY OF DURHAM
 RESERVE FUND STATEMENT FOR RESIDENTIAL DEVELOPMENT CHARGES
 GO TRANSIT CAPITAL PROJECT TRANSFERS
 FOR THE YEAR ENDED DECEMBER 31, 2023**

Capital Project	Residential Development Charges	General Tax	Other Financing	Description	Total Financing	Intended Purpose
	\$	\$	\$		\$	
Growth / Enhancement Program for GO Transit	2,438,849	-	-		2,438,849	Municipal share of growth related capital per GO Transit billings
Total	2,438,849	-	-		2,438,849	

Note:
 In accordance with Regional Council direction, payment to Metrolinx for the Region's share of GO Transit Growth Capital has been limited to the amount of Development Charges collected by the Region in 2023 for GO Transit purposes.

**REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
TRANSIT CAPITAL PROJECT TRANSFERS
FOR THE YEAR ENDED DECEMBER 31, 2023**

<u>Capital Project</u>	<u>Residential Development Charges</u>	<u>Non Residential Development Charges</u>	<u>General Tax</u>	<u>Other Financing</u>	<u>Description</u>	<u>Total Financing</u>	<u>Intended Purpose</u>
	\$	\$	\$	\$		\$	
New indoor bus storage and service facility	1,207,000	405,000	-	388,000	Provincial Gas Tax	2,000,000	New indoor bus storage and service facility to facilitate expansion of service on Durham Region Transit's conventional fleet
Bus Stop Infrastructure	241,000	81,000	-	78,000	Provincial Gas Tax	400,000	New bus stop infrastructure to support growth
Conventional Buses	12,852,000	-	-	8,148,000	Debenture	21,000,000	Fourteen growth-related electric buses to deliver service expansion and enhancement across Durham Region
Pulse Buses	7,373,000	771,000	-	4,656,000	Debenture	12,800,000	Eight growth-related electric buses to deliver service expansion and enhancement across Durham Region
Fare boxes & radios	270,000	90,000	-	102,000	Provincial Gas Tax	462,000	Fare boxes and radio equipment for twenty-two new buses to service growth
Conventional Bus On-Board Technology	209,000	70,000	-	79,310	Provincial Gas Tax	358,310	Onboard technology and hardware on fourteen growth related electric buses to deliver service expansion and enhancement across Durham Region
Pulse Buses On-Board Technology	172,000	58,000	-	64,882	Provincial Gas Tax	294,882	Onboard technology and hardware on eight growth related electric buses to deliver service expansion and enhancement across Durham Region
Subtotal	22,324,000	1,475,000	-	13,516,192		37,315,192	

REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
TRANSIT CAPITAL PROJECT TRANSFERS
FOR THE YEAR ENDED DECEMBER 31, 2023

<u>Capital Project</u>	<u>Residential Development Charges</u>	<u>Non Residential Development Charges</u>	<u>General Tax</u>	<u>Other Financing</u>	<u>Description</u>	<u>Total Financing</u>	<u>Intended Purpose</u>
	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>		<u>\$</u>	
Subtotal carried forward	22,324,000	1,475,000	-	13,516,192		37,315,192	
Presto hardware for new growth related buses	257,000	86,000	-	97,000	Provincial Gas Tax	440,000	Presto devices and installation on newly acquired growth related conventional buses
Bus Stop Infrastructure	781,000	261,000	-	252,000	Provincial Gas Tax	1,294,000	New bus stop infrastructure for barrier-free use, including hard surface at bus stops to connect to pedestrian network to support growth
Subtotal - Amounts transferred to Capital Projects before Excess Financing	23,362,000	1,822,000	-	13,865,192		39,049,192	
Excess Financing on Prior Years' Completed Capital Projects	(1,022,857)	(50,267)	(73,497)	(1,065,160)	Provincial Gas Tax	(2,211,782)	Excess development charge financing: Residential: BRT Westney Road Facility \$907,359, Smart Technology for Mini buses \$37,085, Presto Hardware \$30,070, Smart Technology System for Bus Rapid Transit buses \$20,542, Fare boxes for Mini buses \$10,322 and Other \$17,479 Commercial: Smart Technology for Mini buses \$16,661, Presto hardware for growth-related buses \$13,510, Smart Technology System for Bus Rapid Transit buses \$9,229, Fare boxes for Mini buses \$4,638 and Other \$6,229
Total	22,339,143	1,771,733	(73,497)	12,800,032		36,837,410	

**REGIONAL MUNICIPALITY OF DURHAM
 RESERVE FUND STATEMENT FOR RESIDENTIAL DEVELOPMENT CHARGES
 HOMES FOR THE AGED CAPITAL PROJECT TRANSFERS
 FOR THE YEAR ENDED DECEMBER 31, 2023**

Capital Project	Residential Development Charges	General Tax	Other Financing	Description	Total Financing	Intended Purpose
	\$	\$	\$		\$	
Seaton Long Term Care Facility, Pickering	650,646	-	-		650,646	Construction of a new Long Term Care Facility to accommodate new development
Total	650,646	-	-		650,646	

**REGIONAL MUNICIPALITY OF DURHAM
 RESERVE FUND STATEMENT FOR RESIDENTIAL DEVELOPMENT CHARGES
 HOUSING SERVICES CAPITAL PROJECT TRANSFERS
 FOR THE YEAR ENDED DECEMBER 31, 2023**

<u>Capital Project</u>	<u>Residential Development Charges</u>	<u>General Tax</u>	<u>Other Financing</u>	<u>Description</u>	<u>Total Financing</u>	<u>Intended Purpose</u>
	<u>\$</u>	<u>\$</u>	<u>\$</u>		<u>\$</u>	
Durham Region Non-Profit Housing Corporation	720,000	-	-		720,000	Development of 24 new modular townhouses at 501 Normandy Street, Oshawa
Total	720,000	-	-		720,000	

**REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR SEATON AREA SPECIFIC DEVELOPMENT CHARGES
CAPITAL PROJECT TRANSFERS
FOR THE YEAR ENDED DECEMBER 31, 2023**

Capital Project	Water Area Specific Development Charges	Sewer Area Specific Development Charges	Other Financing	Description	Total Financing	Intended Purpose
	\$	\$	\$		\$	
Zone 4 Reservoir and Zone 5 Pumping Station, Pickering	1,137,425	-	-		1,137,425	Engineering design of reservoir and pumping station required for the development of the Seaton Community
Ajax Water Supply Plant Expansion, Ajax	1,503,506	-	-		1,503,506	Attribution of previously completed expansion of the Ajax Water Supply Plant to service the Seaton Community
Ajax Water Supply Plant to Bayly Street Feedermain, Ajax	1,570,000	-	-		1,570,000	Attribution of previously completed feedermain from the Ajax Water Supply Plant to service the Seaton Community
Sanitary Sewage Pumping Station 4 and forcemain, Pickering	-	2,301,766	-		2,301,766	Engineering design and construction of pumping station required for the development of the Seaton Community
Central Duffin Collector trunk sanitary sewer from Fourth Concession Road to Taunton Road, Pickering	-	411,129	-		411,129	Engineering design and construction of the trunk sanitary sewer for the development of the Seaton Community
Central Duffin Collector trunk sanitary sewer from Taunton Road to south of the employment lands, Pickering	-	3,359,920	-		3,359,920	Engineering design and construction of the trunk sanitary sewer for the development of the Seaton Community
Ajax Depot Expansion, Ajax	4,547,000	4,547,000	-		9,094,000	Engineering design and construction of depot to service growth
Duffin Creek Water Pollution Control Plant expansion of incineration facilities, Pickering	-	2,471,207	-		2,471,207	Engineering design and construction of dewatering and incineration works (Biosolids handling) to accommodate sewage flows from Seaton Community
Duffin Creek Water Pollution Control Plant - Stage III Solids expansion, Pickering	-	1,128,112	-		1,128,112	Construction of the Duffin Creek Water Pollution Control Plant - Stage III Solids system to increase capacity to service growth
Total	8,757,931	14,219,134	-		22,977,064	

Note:

Seaton area specific development charges capital project transfers are for regionally constructed works in the Seaton development area and system expansions attributable to the Seaton development.

**REGIONAL MUNICIPALITY OF DURHAM
DEVELOPMENT CHARGES CREDITS STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2023**

Schedule 16

	Residential Development Charges			Area Specific Development Charges	
	Sanitary Sewerage		Roads	Sanitary Sewerage	Water
	Ontario Realty Corporation, Lebovic				
	West Whitby Landowners Group	Enterprises Limited and Mattamy (Brock Road) Limited	Seaton Landowners Group (Note 3)	Seaton Landowners Group (Note 3)	Seaton Landowners Group (Note 3)
	\$	\$	\$	\$	\$
Balance as at January 1, 2023	9,040,005	419,041	146,213,745	98,177,168	44,286,681
Residential	-	-	-	-	-
Commercial	-	-	-	-	-
Residential/Non-residential (Note 2)	-	-	36,342,588	17,811,550	12,520,763
Total Credits Granted	-	-	36,342,588	17,811,550	12,520,763
Residential	2,805,560	-	20,407,722	16,450,000	14,344,719
Commercial	-	-	-	-	-
Total Credits Used	2,805,560	-	20,407,722	16,450,000	14,344,719
Balance as at December 31, 2023	6,234,445	419,041	162,148,611	99,538,718	42,462,725

Notes:

- (1) Section 12 of O. Reg 82/98 (Treasurer's Statement) requires information about development charge credits. Credits are granted upon approval of Council Reports or upon installation of servicing and are used as Subdivision Agreements are signed or as building permits are issued.
- (2) Credits granted will be applied to residential or non-residential development based on the Seaton Phase 1 Regional Infrastructure Front Ending Agreement.
- (3) Credits granted to Seaton Landowners Group are indexed annually on July 1 as provided in the Seaton Phase 1 Regional Infrastructure Front Ending Agreement. Due to adjustment of indexing rates, audited financial statements results may differ.

**REGIONAL MUNICIPALITY OF DURHAM
DEFERRED DEVELOPMENT CHARGES RECEIVABLE STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2023**

Schedule 17

	Residential Development Charges					
	Water Supply	Sanitary Sewage	Regional Roads	Police	Homes for the Aged	DC Study
	\$	\$	\$	\$	\$	\$
Balance as at January 1, 2023	-	-	-	-	-	-
Projects Reaching Occupancy / Deferrals Granted	3,140,765	3,071,073	3,110,917	237,374	6,075	6,075
Total DCs Receivable	<u>3,140,765</u>	<u>3,071,073</u>	<u>3,110,917</u>	<u>237,374</u>	<u>6,075</u>	<u>6,075</u>
Instalment Payments Received	1,949,504	1,911,132	1,941,122	146,817	3,804	3,804
Total Payments Received	<u>1,949,504</u>	<u>1,911,132</u>	<u>1,941,122</u>	<u>146,817</u>	<u>3,804</u>	<u>3,804</u>
Balance as at December 31, 2023	<u><u>1,191,262</u></u>	<u><u>1,159,941</u></u>	<u><u>1,169,795</u></u>	<u><u>90,557</u></u>	<u><u>2,271</u></u>	<u><u>2,271</u></u>

Notes:

- (1) Development charges for rental housing and institutional development as defined in the Development Charges Act are payable in equal annual instalments beginning on the earlier of the date of the issuance of a permit under the Building Code Act, 1992 authorizing occupation of the building and the date the building is first occupied, and continuing on the following five anniversaries of that date.
- (2) Payments received during the year are included in Development Charge revenue in the applicable category on Schedule 1.

**REGIONAL MUNICIPALITY OF DURHAM
DEFERRED DEVELOPMENT CHARGES RECEIVABLE STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2023**

Schedule 17
(continued)

	Residential Development Charges				
	Paramedic Services	GO Transit	Health & Social Services	Housing Services	Regional Transit
	\$	\$	\$	\$	\$
Balance as at January 1, 2023	-	-	-	-	-
Projects Reaching Occupancy / Deferrals granted	56,070	242,085	40,908	128,737	380,813
Total Deferred DCs Receivable	56,070	242,085	40,908	128,737	380,813
Payments Received	34,690	150,131	25,346	79,635	236,681
Total Deferred DCs Received	34,690	150,131	25,346	79,635	236,681
Balance as at December 31, 2023	21,380	91,954	15,562	49,103	144,132

Notes:

- (1) Development charges for rental housing and institutional development as defined in the Development Charges Act are payable in equal annual instalments beginning on the earlier of the date of the issuance of a permit under the Building Code Act, 1992 authorizing occupation of the building and the date the building is first occupied, and continuing on the following five anniversaries of that date.
- (2) Payments received during the year are included in Development Charge revenue in the applicable category on Schedule 1.