



The Regional Municipality of Durham Report

From: Commissioner of Finance
Report: #2025-INFO-53
Date: June 20, 2025

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, 2024, in the manner prescribed by the Development Charges Act, policy reports, and By-laws adopted by Regional Council.

2. Background

- 2.1 Development charges are fees imposed by a municipality to developers to help pay for the cost of building growth-related capital infrastructure. 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 S.O., 1997).
- 2.2 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.
- 2.3 Specific guidance with respect to the information to be included in the Treasurer’s annual statement is provided under Ontario Regulation 82/98.
- 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.

3. Previous Reports and Decisions

- 3.1 Report 2024-INFO-46 provided the annual report details of 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 and amendments as adopted by Regional Council.

4. Compliance with the Development Charges Act and Regional Policy

- 4.1 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.
- 4.2 The Region has received non-development charge contributions under the Seaton Phase 1 Regional Infrastructure Front Ending Agreement. In 2024, contributions from the Seaton Landowners for the Phase 1 Regional Infrastructure Front Ending Agreement totalled \$806,496.10. 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.

5. Relationship to Strategic Plan

- 5.1 This report aligns with/addresses the following Strategic Direction(s) and Pathway(s) in Durham Region's 2025-2035 Strategic Plan:

Strong Relationships

- S5. Ensure accountable and transparent decision-making to serve community needs, while responsibly managing available resources.

- 5.2 This report aligns with/addresses the following Foundation(s) in Durham Region's 2025-2035 Strategic Plan:

- Processes: Continuously improving processes to ensure we are responsive to community needs.

6. Conclusion

- 6.1 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.

- 6.2 The Annual Development Charges Reserve Fund Statement will continue to be produced on an annual basis.
- 6.3 This Annual Statement will be available to the public and to the Minister of Municipal Affairs and Housing, if requested.

7. 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 Health and Social Services 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, 2024**

	<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, 2024	143,908,501	61,126,498	86,231,136	8,607,038	649,956	314,450
Add Revenues:						
Development Charges (Note 1 & 6)	24,649,084	22,833,974	51,937,286	1,371,897	683,832	1,093
Interest Allocated	7,269,418	2,892,746	1,288,964	409,529	38,501	13,887
Total Revenues	31,918,502	25,726,720	53,226,250	1,781,426	722,333	14,980
Less Expenditures:						
Transferred to Capital Projects (Schedules 7-15)	40,060,639	37,911,441	34,451,930	-	-	-
Excess Financing on Prior Years' Completed Capital Projects (Schedules 7-15)	(2,583,419)	(1,584,294)	(3,171,734)	-	-	-
Debt Charges (Note 5)	-	7,728,250	-	-	216,593	-
Transfer to Reserve Fund (Schedules 13-14)	-	-	-	-	-	-
Total Expenditures	37,477,220	44,055,397	31,280,196	-	216,593	-
Balance as at December 31, 2024 (Notes 3 & 4)	138,349,783	42,797,821	108,177,190	10,388,464	1,155,696	329,430

Notes:

- (1) By-law 42-2023, as amended, 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, 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.
- (5) Debt charges include principal and interest charges for both externally and internally issued debentures.

**REGIONAL MUNICIPALITY OF DURHAM
RESIDENTIAL DEVELOPMENT CHARGES RESERVE FUNDS STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2024**

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, 2024	1,118,773	-	3,826,855	5,610,876	52,153	6,249,771
Add Revenues:						
Development Charges (Note 1 & 6)	558,642	1,397,480	148	27,777	101,078	3,345,567
Interest Allocated	48,143	-	168,757	232,346	4,372	510,691
Total Revenues	606,785	1,397,480	168,905	260,123	105,450	3,856,258
Less Expenditures:						
Transferred to Capital Projects (Schedules 7-15)	582,950	1,397,480	-	180,000	-	9,083,581
Excess Financing on Prior Years' Completed Capital Projects (Schedules 7-15)	(9,745)	-	-	-	-	(10,363,101)
Debt Charges (Note 5)	-	-	-	-	-	-
Transfer to Reserve Fund (Schedules 13-14)	-	-	3,995,760	5,690,999	-	-
Total Expenditures	573,205	1,397,480	3,995,760	5,870,999	-	(1,279,520)
Balance as at December 31, 2024 (Notes 3 & 4)	1,152,353	-	-	-	157,603	11,385,548

Notes:

- (1) By-law 42-2023, as amended, 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, 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.
- (5) Debt charges include principal and interest charges for both externally and internally issued debentures.

**REGIONAL MUNICIPALITY OF DURHAM
COMMERCIAL DEVELOPMENT CHARGES RESERVE FUNDS STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<u>Water Supply</u> \$	<u>Sanitary Sewage</u> \$	<u>Regional Roads</u> \$
Balance as at January 1, 2024	<u>9,871,068</u>	<u>10,281,527</u>	<u>21,836,831</u>
Add Revenues:			
Development Charges (Note 1)	1,011,745	1,640,555	3,229,081
Interest Allocated	463,798	485,141	924,206
Total Revenues	<u>1,475,543</u>	<u>2,125,696</u>	<u>4,153,287</u>
Less Expenditures:			
Transferred to Capital Projects (Schedules 7-9)	1,540,824	4,018,446	4,907,101
Excess Financing on Prior Years' Completed Capital Projects (Schedules 7-9)	(58,428)	(307,118)	(383,359)
Debt Charges (Note 5)	-	684,900	-
Total Expenditures	<u>1,482,396</u>	<u>4,396,228</u>	<u>4,523,742</u>
Balance as at December 31, 2024 (Notes 3 & 4)	<u><u>9,864,214</u></u>	<u><u>8,010,995</u></u>	<u><u>21,466,377</u></u>

Notes:

- (1) By-law 42-2023, as amended, 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, 2024**

	<u>Water Supply</u> \$	<u>Sanitary Sewage</u> \$	<u>Regional Roads</u> \$
Balance as at January 1, 2024	<u>834,474</u>	<u>1,086,050</u>	<u>3,866,751</u>
Add Revenues:			
Development Charges <i>(Note 1)</i>	-	-	-
Interest Allocated	36,354	47,786	156,003
Total Revenues	<u>36,354</u>	<u>47,786</u>	<u>156,003</u>
Less Expenditures:			
Transferred to Capital Projects <i>(Schedules 7-9)</i>	-	-	560,898
Debt Charges <i>(Note 5)</i>	21,525	7,093	-
Total Expenditures	<u>21,525</u>	<u>7,093</u>	<u>560,898</u>
Balance as at December 31, 2024 <i>(Notes 3 & 4)</i>	<u><u>849,303</u></u>	<u><u>1,126,743</u></u>	<u><u>3,461,856</u></u>

Notes:

- (1) By-law 42-2023, as amended, 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, 2024**

	<u>Water Supply</u> \$	<u>Sanitary Sewage</u> \$	<u>Regional Roads</u> \$
Balance as at January 1, 2024	<u>30,516,022</u>	<u>39,439,883</u>	<u>19,783,081</u>
Add Revenues:			
Development Charges (Note 1)	5,095,902	6,443,070	6,684,621
Interest Allocated	1,478,955	1,910,004	1,055,670
Total Revenues	<u>6,574,857</u>	<u>8,353,074</u>	<u>7,740,291</u>
Less Expenditures:			
Transferred to Capital Projects (Schedules 7-9)	2,529,385	1,395,537	641,025
Excess Financing on Prior Years' Completed Capital Projects (Schedules 7-9)	(168)	(23,066)	(829,372)
Debt Charges (Note 5)	415,808	503,586	-
Total Expenditures	<u>2,945,025</u>	<u>1,876,057</u>	<u>(188,347)</u>
Balance as at December 31, 2024 (Notes 3 & 4)	<u><u>34,145,853</u></u>	<u><u>45,916,900</u></u>	<u><u>27,711,719</u></u>

Notes:

- (1) By-law 42-2023, as amended, 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, 2024**

	<u>Transit</u> \$
Balance as at January 1, 2024	<u>5,927,606</u>
Add Revenues:	
Development Charges <i>(Note 1)</i>	1,248,342
Interest Allocated	286,415
Total Revenues	<u>1,534,757</u>
Less Expenditures:	
Transferred to Capital Projects <i>(Schedule 12)</i>	3,044,030
Excess Financing on Prior Years' Completed Capital Projects <i>(Schedule 12)</i>	(20,952)
Total Expenditures	<u>3,023,078</u>
Balance as at December 31, 2024 <i>(Notes 3 & 4)</i>	<u><u>4,439,284</u></u>

Notes:

- (1) By-law 39-2022, as amended, approved June 29, 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.

REGIONAL MUNICIPALITY OF DURHAM
AREA SPECIFIC DEVELOPMENT CHARGES RESERVE FUNDS STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Seaton Water Supply</u> <i>(Note 1)</i> \$	<u>Seaton Sanitary Sewage</u> <i>(Note 1)</i> \$
Balance as at January 1, 2024	<u>18,353,784</u>	<u>26,018,778</u>
Add Revenues:		
Area Specific Development Charges	8,630,606	13,766,461
Interest Allocated	88,192	22,500
Total Revenues	<u>8,718,798</u>	<u>13,788,961</u>
Less Expenditures:		
Transferred to Capital Projects <i>(Schedule 15)</i>	369,974	4,450,476
Total Expenditures	<u>369,974</u>	<u>4,450,476</u>
Balance as at December 31, 2024 <i>(Note 3)</i>	<u><u>26,702,608</u></u>	<u><u>35,357,263</u></u>

Notes:

- (1) By-law 2024-029, approved May 29, 2024, 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, 2024

Schedule 7

Capital Project	Residential Development Charges	Commercial Development Charges	Industrial Development Charges	User Rate	Other Financing	Description	Total Financing	Intended Purpose
	\$	\$	\$	\$	\$		\$	
Zone 3 feedermain on Garrard Road from north of the Mid-Block Arterial to Winchester Road, Whitby	555,600	17,400	22,800	4,200	-		600,000	Cost sharing for the engineering design and construction of a feedermain to service new development
Ajax Zone 1 water storage facility, Ajax	3,981,800	124,700	163,400	30,100	-		4,300,000	Engineering design for the future construction of an 11,000 cubic metre water storage facility to service new development
Zone 3 feedermain on Ashburn Road from Amanda Avenue to Columbus Road, Whitby	3,935,500	123,250	161,500	29,750	-		4,250,000	Cost sharing for the construction of a feedermain to service new development
Zone 3 feedermain on Columbus Road from Ashburn Road to east of Ashburn Road, Whitby	1,203,800	37,700	49,400	9,100	-		1,300,000	Cost sharing for the construction of a feedermain to service new development
Zone 2 and Zone 3 feedermain on Stevenson Road from Taunton Road to Conlin Road, Oshawa	463,000	14,500	19,000	3,500	-		500,000	Engineering design of a watermain to service new development
Zone 3 feedermain on Conlin Road from Garrard Road Pumping Station to Ritson Road, Whitby/Oshawa	8,982,200	281,300	368,600	67,900	-		9,700,000	Construction of a feedermain to service new development
Zone 1 feedermain on Lambs Road from King Street to Zone 1 Liberty Street Reservoir, Clarington	2,315,000	72,500	95,000	17,500	-		2,500,000	Construction of a feedermain to accommodate system expansion to service new development
Zone 1 feedermain on King Street from Rudell Road to west of North Street, Clarington	2,176,100	68,150	89,300	16,450	-		2,350,000	Construction of a feedermain looping and security to service growth
Subtotal	23,613,000	739,500	969,000	178,500	-		25,500,000	

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, 2024

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	23,613,000	739,500	969,000	178,500	-		25,500,000	
Expansion of the Ajax Water Supply Plant, Ajax	1,666,000	206,568	276,889	50,543	6,600,000	Water Rate Stabilization Reserve Fund, \$6,600,000	8,800,000	Environmental assessment for the expansion of the water supply plant for additional capacity from 163,600 cubic metres per day to 327,000 cubic metres per day to service new development
Regional environmental laboratory expansion, Pickering	164,625	5,063	17,063	750	187,500	Region of York	375,001	Construction of Regional environmental laboratory upgrades and ventilation associated works to improve operational efficiency to service future growth
Garrard Road Zone 3 Water Pumping Station, Whitby	3,426,200	107,300	140,600	25,900	-		3,700,000	Construction of upgrades at the pumping station required to provide water system capacity and reliability to existing users and service new development
Zone 4 pumping station at the Harmony Road Reservoir and Zone 4 Water Pumping Station, Oshawa	833,400	26,100	34,200	6,300	-		900,000	Construction of a new pumping station to add additional capacity and pumps to accommodate new development
Oshawa Zone 4 storage facility, Oshawa	1,389,000	43,500	57,000	10,500	-		1,500,000	Engineering design for the construction of a new 16,000 cubic metre storage facility to service future growth
Zone 5 Pumping Station at the Harmony Road Reservoir and feedermain, Oshawa	463,000	14,500	19,000	3,500	-		500,000	Engineering design of a new pumping station to accommodate new development
Zone 1 reservoir and feedermain, Clarington	277,800	8,700	11,400	2,100	-		300,000	Engineering design for the construction of an 11,000 cubic metre reservoir and feedermain to accommodate new development
Zone 2 Water Pumping Station, Clarington	277,800	8,700	11,400	2,100	-		300,000	Engineering design for the construction of a water pumping station to service future development
Subtotal	32,110,825	1,159,931	1,536,552	280,193	6,787,500		41,875,001	

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, 2024

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	32,110,825	1,159,931	1,536,552	280,193	6,787,500		41,875,001	
Sunderland Water Supply System - new Well and Pumphouse with standby power, Brock	302,800	37,600	50,400	1,609,200	-		2,000,000	Engineering design to provide system security and capacity to service new development
Supervisory Control and Data Acquisition (SCADA), Plant South Improvements	1,367,002	138,208	634,508	3,660,282	-		5,800,000	Implementation of a single centralized SCADA system for all Water Supply Plants to improve operational efficiency and monitor Ministry of the Environment and Climate Change (MOECC) compliance requirements
Supervisory Control and Data Acquisition (SCADA), Plant East Improvements	117,845	11,914	54,699	315,542	-		500,000	Implementation of a single centralized SCADA system for all Water Supply Plants to improve operational efficiency and monitor Ministry of the Environment and Climate Change (MOECC) compliance requirements
Ajax Depot Expansion, Ajax	2,257,500	70,887	92,948	-	5,266,999	Asset Management Reserve Fund, \$5,266,999	7,688,334	Engineering design and construction of depot expansion to service growth
New Oshawa/Whitby Depot, Oshawa	663,667	20,776	27,242	954,982	-		1,666,667	Engineering design and construction of a new depot to service growth
New Sunderland Depot, Brock	926,000	29,008	38,036	340,289	-		1,333,333	Engineering design and construction of a new depot to service growth
Subtotal	37,745,639	1,468,324	2,434,385	7,160,488	12,054,499		60,863,335	

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, 2024

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	37,745,639	1,468,324	2,434,385	7,160,488	12,054,499		60,863,335	
Watermain on Coronation Road, Whitby	152,079	4,763	6,241	1,150	-		164,232	Cost sharing for the engineering design of a watermain to accommodate new development
Courtice - Zone 1 feedermain, west of Osbourne Road to Bloor Street, Clarington	42,446	1,329	1,742	321	-		45,838	Cost sharing for the engineering design of feedermain to service new development
Work in conjunction with Residential Subdivision Development	2,120,475	66,408	87,017	16,030	-		2,289,930	Regional share of water servicing in various locations related to subdivision development
Subtotal - Amounts transferred to Capital Projects before (Excess)/Shortfall Financing	40,060,639	1,540,824	2,529,385	7,177,988	12,054,499		63,363,335	

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, 2024

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	40,060,639	1,540,824	2,529,385	7,177,988	12,054,499		63,363,335	
Excess Financing in Prior Years' Completed Capital Projects	(2,583,419)	(58,428)	(168)	(339,688)	-		(2,981,703)	Excess development charge financing: Residential: Zone 1 feedermain on Bloor Street from Ritson Road to Wilson Road \$1,979,851, Zone 3 feedermain on Harmony Road from Coldstream Drive to 400m south of Conlin Road \$457,344, Zone 4 feedermain on Harmony Road from Greenhill to 400m south of Conlin Road \$38,724, Watermain to service East Beach Road (Port Darlington East Beach Park) \$5,348, and Other \$102,152; Commercial: Zone 1 feedermain on Bloor Street from Ritson Road to Wilson Road \$48,408, Zone 3 feedermain on Harmony Road from Coldstream Drive to 400m south of Conlin Road \$12,663, Zone 4 feedermain on Harmony Road from Greenhill Avenue to 400m south of Conlin Road \$1,033, Watermain to service East Beach Road (Port Darlington East Beach Park) \$188, and Other (\$3,864); Industrial: Watermain to service East Beach Road (Port Darlington East Beach Park) \$168.
Subtotal Excess Financing in Prior Year's Completed Projects	(2,583,419)	(58,428)	(168)	(339,688)	-		(2,981,703)	
Total	37,477,220	1,482,396	2,529,217	6,838,300	12,054,499		60,381,632	

Note:
There were no Institutional Development Charges transferred to Capital Projects in 2024.

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, 2024

Schedule 8

Capital Project	Residential Development Charges	Commercial Development Charges	Industrial Development Charges	User Rate	Other Financing	Description	Total Financing	Intended Purpose
	\$	\$	\$	\$	\$		\$	
Trunk sanitary sewer on Norton Road from Pickering Parkway to Orchard Road, Pickering	611,027	47,677	-	450	-		659,154	Cost sharing for the construction of a trunk sanitary sewer to service new development
Trunk sanitary sewer on Kingston Road from Salem Road to Galea Drive, Ajax	1,666,000	130,000	-	204,000	-		2,000,000	Construction of a trunk sanitary sewer to service new development
Trunk sanitary sewer on Thickson Road from Glengowan Street to Conlin Road, Whitby	2,249,100	175,500	-	275,400	-		2,700,000	Cost sharing for the engineering design and construction of a trunk sanitary sewer to accommodate growth
Trunk sanitary sewer on Halls Road and Lake Ridge Road from Dundas Street to Rossland Road, Whitby	2,499,000	195,000	-	306,000	-		3,000,000	Cost sharing for the construction of a trunk sanitary sewer to service new development
Southwest Brooklin trunk sanitary sewer from west of Cochrane Street on new collector road to east of Highway 12, Whitby	3,915,100	305,500	-	479,400	-		4,700,000	Cost sharing for the engineering design and construction of a trunk sanitary sewer to accommodate growth
Trunk sanitary sewer on Camber Court from Columbus Road through development, east of Way Street, Whitby	916,300	71,500	-	112,200	-		1,100,000	Cost sharing for the construction of a trunk sanitary sewer to accommodate growth
Trunk sanitary sewer on Cachet Boulevard through development, east of Thickson Road, Whitby	1,332,800	104,000	-	163,200	-		1,600,000	Cost sharing for the construction of a trunk sanitary sewer to accommodate growth
Trunk sanitary sewer on Water Street from the Whitby Water Supply Plant to the Breakwater Sanitary Sewer Pumping Station, Whitby	916,300	71,500	-	112,200	-		1,100,000	Construction of a trunk sanitary sewer to accommodate growth
Trunk sanitary sewer on Stevenson Road from Taunton Road to Conlin Road, Oshawa	416,500	32,500	-	51,000	-		500,000	Engineering design for a trunk sanitary sewer to accommodate growth
Subtotal	14,522,127	1,133,177	-	1,703,850	-		17,359,154	

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, 2024

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	14,522,127	1,133,177	-	1,703,850	-		17,359,154	
Twinning of forcemain from Water Street Sanitary Sewage Pumping Station to Old Simcoe Road, Scugog	13,723	1,073	-	76,050	-		90,846	Construction of twinning of forcemain to provide additional capacity for new development and system security
Twinning of sanitary sewer from Central Park Boulevard North and Hillcroft Street to Beatrice Street, Oshawa	83,300	6,500	-	10,200	-		100,000	Engineering design for twinning of sanitary sewer to accommodate growth
Trunk sanitary sewer on Nancy Diamond Boulevard from west of Harmony Road to east of Harmony Road, Oshawa	1,374,450	107,250	-	168,300	-		1,650,000	Cost sharing for the construction of a trunk sanitary sewer to service new development
Port Darlington Road trunk sanitary sewer from Baseline Road to existing easement, Clarington	3,581,900	279,500	-	438,600	-		4,300,000	Construction of a trunk sanitary sewer to service new development
Regional environmental laboratory expansion, Pickering	139,313	10,875	-	37,313	187,500	Region of York	375,001	Construction of Regional environmental laboratory upgrades and ventilation associated works to improve operational efficiency to service future growth
Pickering Parkway Sanitary Sewage Pumping Station and forcemain, Pickering	1,166,200	91,000	-	142,800	-		1,400,000	Class environmental assessment for the future construction of a sewage pumping station and forcemain to service future development
Baseline Road Sanitary Sewage Pumping Station and forcemain, Clarington	416,500	32,500	-	51,000	-		500,000	Engineering design of a pumping station and forcemain to provide additional capacity for new development
Port Perry Sanitary Sewage Pumping Station for Port Perry Employment Area, Scugog	1,562,680	121,950	-	191,370	924,000	Servicing of Employment Lands Reserve Fund	2,800,000	Engineering design for the sanitary sewage pumping station to service the Port Perry Employment Area
Reach Street Sanitary Sewage Pumping Station and forcemain, Brock	833,000	65,000	-	102,000	-		1,000,000	Engineering design of a pumping station and forcemain to provide additional capacity for new development
Subtotal	23,693,193	1,848,825	-	2,921,483	1,111,500		29,575,001	

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, 2024

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	23,693,193	1,848,825	-	2,921,483	1,111,500		29,575,001	
Beaver Avenue Sanitary Sewage Pumping Station for Employment Area B, Brock	74,970	5,850	-	9,180	10,000	Servicing of Employment Lands Reserve Fund	100,000	Environmental assessment for the sanitary sewage pumping station to service the Beaver Avenue Employment Area
SCADA System Master Plan	61,425	12,095	-	176,480	-		250,000	Study to identify implementation requirements for Sanitary Sewage Pumping Stations SCADA system
Trunk sanitary sewer on Gibb Street from east of Stevenson Road to Simcoe Street, Oshawa	124,950	9,750	-	15,300	-		150,000	Engineering and design of a trunk sanitary sewer to accommodate growth
Twinning of the York/Durham primary trunk sanitary sewer, Pickering	2,665,600	208,000	-	326,400	12,800,000	Region of York	16,000,000	Environmental assessment of the primary trunk sanitary sewer to provide increased capacity and system security
Sanitary sewer on Kingston Road from Whites Road to east of Whites Road, Pickering	-	715,000	-	1,122,000	-		1,837,000	Engineering design of a trunk sanitary sewer to accommodate growth
Sanitary sewer on Church Street from south side of the hydro right of way to Taunton Road, Ajax	2,582,300	201,500	-	316,200	-		3,100,000	Cost sharing for the construction of a trunk sanitary sewer to accommodate growth
Sanitary sewer on Bayly Street from Westney Road to Monarch Avenue, Ajax	3,165,400	247,000	-	387,600	-		3,800,000	Cost sharing for the construction of a trunk sanitary sewer to accommodate growth
Uxbridge Water Pollution Control Plant, Uxbridge	-	-	1,038,180	193,140	-		1,231,320	Engineering design and construction to optimize plant operations and implement improvements to maximize capacity to serve future growth
Ajax Depot Expansion, Ajax	2,031,167	158,388	209,690	39,088	-		2,438,333	Engineering design and construction for the expansion of the depot to service growth
Subtotal	34,399,005	3,406,408	1,247,870	5,506,871	13,921,500		58,481,654	

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, 2024

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	34,399,005	3,406,408	1,247,870	5,506,871	13,921,500		58,481,654	
New Oshawa/Whitby Depot, Oshawa	597,000	46,550	61,628	961,488	-		1,666,666	Engineering design and construction of a new depot to service growth
New Sunderland Depot, Brock	832,936	64,988	86,039	349,371	-		1,333,334	Engineering design and construction of a new depot to service growth
Trunk sanitary sewer on Kingston Road from Whites Road to Rougemont Precinct Sanitary Sewage Pumping Station, Pickering	-	338,000	-	53,400	-		391,400	Engineering design and construction of trunk sanitary sewer to service growth
Work in conjunction with Residential Subdivision Development	1,192,485	93,051	-	146,019	-		1,431,555	Regional share of sanitary sewers in various locations related to subdivision development
Extension and oversizing of trunk sanitary sewer on Coronation Road, Whitby	14,865	1,160	-	1,820	-		17,845	Cost sharing for the construction of a trunk sanitary sewer to service new development
Trunk sanitary sewer North Street from Canadian Pacific Railway to Concession Road 3, Clarington	608,090	47,450	-	74,460	-		730,000	Engineering and design of trunk sanitary sewer to accommodate growth
Trunk sanitary sewer from North Street to Arthur Street, Clarington	267,060	20,839	-	32,701	-		320,600	Engineering design of a trunk sanitary sewer to accommodate growth
Subtotal - Amounts transferred to Capital Projects before (Excess)/Shortfall Financing	37,911,441	4,018,446	1,395,537	7,126,130	13,921,500		64,373,054	

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, 2024

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	37,911,441	4,018,446	1,395,537	7,126,130	13,921,500		64,373,054	
Excess Financing in Prior Years' Completed Capital Projects	(1,584,294)	(307,118)	(23,066)	(10,281,646)	-		(12,196,124)	Excess development charge financing: Residential: Port Darlington Water Pollution Control Plant Phase 2 Expansion \$886,571, Duffin Creek Water Pollution Control Plant - Refurbishment of Stage 1 and 2 liquids treatment \$586,046, Sanitary Sewer from Bons Avenue to Concession Road 3 \$98,505, and Other \$13,172; Commercial: Port Darlington Water Pollution Control Plant Phase 2 Expansion \$140,056, Duffin Creek Water Pollution Control Plant - Refurbishment of Stage 1 and 2 liquids treatment \$158,899, Sanitary Sewer from Bons Avenue to Concession Road 3 \$7,689, and Other \$474; Industrial: Duffin Creek Water Pollution Control Plant Phase 2 Expansion - Refurbishment of Stage 1 and 2 liquids treatment \$23,066.
Total	36,327,147	3,711,328	1,372,471	(3,155,516)	13,921,500		52,176,930	

Note:

There were no Institutional Development Charges transferred to Capital Projects in 2024.

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, 2024

Schedule 9

Capital Project	Residential Development Charges	Commercial Development Charges	Industrial Development Charges	Institutional Development Charges	General Tax	Other Financing	Description	Total Financing	Intended Purpose
	\$	\$	\$	\$	\$	\$		\$	
Intersection modifications on Brock Road and Goodwood Road, Uxbridge	466,200	69,300	-	-	164,500	-		700,000	Engineering design for the intersection reconstruction to a roundabout to service growth
Intersection modifications on Taunton Road and Anderson Street, Whitby	293,040	43,560	-	-	103,400	-		440,000	Engineering design, property acquisition and utilities relocation to modify the intersection including the Durham District School Board and Durham Regional Police Services Central West Division entrances to service increasing traffic volumes and accomodate growth
Reconstruction and intersection modification of Taunton Road from 0.4km west of Solina Road to 0.2km west of Bownmanville Avenue, Clarington	166,500	24,750	-	-	58,750	-		250,000	Property acquisition for the reconstruction and intersection modification to a roundabout to service growth
Widening of Liberty Street from Baseline Road to King Street, Clarington	155,400	23,100	-	-	121,500	-		300,000	Property acquisition and utilities relocation to widen road from 2 to 3 lanes to service growth
Reconstruction, intersection modifications and signalization on Liberty Street from Longworth Avenue to Concession Road 3, Clarington	799,200	118,800	-	-	282,000	-		1,200,000	Engineering design, property acquisition and utilities relocation for the reconstruction and intersection modifications including a roundabout at Concession Road 3 and signalization and modifications at Freeland Avenue and Bons Avenue to service growth
Widening of Ritson Road from north of Taunton Road to Conlin Road, Oshawa	1,456,320	216,480	-	-	377,200	-		2,050,000	Environmental assessment, engineering design, property acquisition and utilities relocation to widen road from 2 to 5 lanes to service growth
Widening of Lake Ridge Road from Bayly Street to Kingston Road/Dundas Street, Ajax / Whitby	5,564,800	827,200	-	-	1,608,000	-		8,000,000	Construction to widen road from 2 to 4/5 lanes to service increasing traffic volumes and accommodate growth
Reconstruction and widening of Thickson Road from Wentworth Street to Canadian National Railway line, Whitby	414,400	61,600	-	-	324,000	-		800,000	Engineering design and construction to reconstruct and widen road from 2 to 4 lanes to service growth
Reconstruction and intersection modifications at the Thickson Road and Rossland Road Intersection, Whitby	3,996,000	594,000	-	-	1,410,000	-		6,000,000	Construction to modify intersection to service growth
Subtotal	13,311,860	1,978,790	-	-	4,449,350	-		19,740,000	

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, 2024

Schedule 9

Capital Project	Residential Development Charges	Commercial Development Charges	Industrial Development Charges	Institutional Development Charges	General Tax	Other Financing	Description	Total Financing	Intended Purpose
	\$	\$	\$	\$	\$	\$		\$	
Subtotal carried forward	13,311,860	1,978,790	-	-	4,449,350	-		19,740,000	
Intersection modifications at Rossland Road and Garden Street, Whitby	352,980	52,470	-	-	124,550	-		530,000	Engineering design and construction to modify intersection to accommodate increased traffic volumes
Intersection modifications on Westney Road from Finley Avenue to Harwood Avenue, Ajax	69,430	10,321	-	-	144,249	-		224,000	Engineering design and property acquisition for intersection modifications to service increased traffic volumes
Widen Harmony Road from Conlin Road to Britannia Avenue, Oshawa	306,360	45,540	-	-	98,100	-		450,000	Engineering design, property acquisition and utilities relocation to widen road from 2 to 4 lanes to service growth
Widen Whites Road from Finch Avenue to approximately 0.3km south of Third Concession Road, Pickering	1,938,060	288,090	-	-	473,850	-		2,700,000	Engineering design and utilities relocation to widen from 2 to 6 lanes to service growth
Reconstruction of Whites Road from south of Third Concession Road to Taunton Road, Pickering	1,686,327	54,450	-	-	79,250	-		1,820,027	Engineering design to construct new alignment to 6 lanes and HOV lanes with new bridge crossing of West Duffins Creek to service growth
Widening of road and structure on Bowmanville Avenue from Baseline Road to south of Regional Highway 2, Clarington	1,591,000	236,500	-	-	672,500	-		2,500,000	Engineering design to facilitate widening of road from 2 to 4 lanes and structure widening to accommodate growth
Bridge and Pavement Management Program	266,400	39,600	-	-	94,000	-		400,000	Engineering design to identify and prioritize expansion requirements of the road and bridge network to accommodate growth
Growth Related Signal Installation Program	1,598,400	237,600	-	-	564,000	-		2,400,000	New traffic signal installations, signal modifications and construction of the underground infrastructure to accommodate increased traffic volumes due to new development
Intelligent Transportation System Initiatives	422,910	62,865	-	-	149,225	-		635,000	Technological upgrades associated with the intelligent transportation system including traveler information, integration, traffic and emergency management to accommodate increased traffic volumes
Engineering Activities	299,700	44,550	-	-	105,750	-		450,000	Miscellaneous engineering assignments linked to growth related projects at various locations
Subtotal	21,843,427	3,050,776	-	-	6,954,824	-	-	31,849,027	

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, 2024

Schedule 9

Capital Project	Residential Development Charges	Commercial Development Charges	Industrial Development Charges	Institutional Development Charges	General Tax	Other Financing	Description	Total Financing	Intended Purpose
	\$	\$	\$	\$	\$	\$		\$	
Subtotal carried forward	21,843,427	3,050,776	-	-	6,954,824	-		31,849,027	
Miscellaneous Property Acquisition	7,712	1,146	-	-	2,721	-		11,579	Property acquisition at various locations related to road widening projects and intersection improvements to accommodate growth
Miscellaneous Landscaping Projects	39,827	5,920	-	-	14,053	-		59,800	Landscaping, including boulevard enhancements, for growth related projects
Bus Rapid Transit Lanes on Kingston Road from Altona Road to Notion Road, Pickering	2,147,699	319,253	-	-	588,096	8,399,952	ICIP Grant	11,455,000	Construction of Bus Rapid Transit lanes to accommodate growth
Bus Rapid Transit Lanes on Kingston Road/Dundas Road from Westney Road to Highway 412, Ajax/Whitby	3,840,085	570,824	-	-	1,168,989	15,342,102	ICIP Grant	20,922,000	Construction of Bus Rapid Transit lanes to accommodate growth
Cycling Infill Projects	153,180	22,770	-	-	724,050	-		900,000	Cycling infill projects in various locations to accommodate growth
Ajax Depot Expansion, Ajax	4,783,333	691,026	502,564	439,744	-	-		6,416,667	Engineering design and construction of depot expansion to service growth
New Oshawa/Whitby Depot, Oshawa	533,334	77,564	56,410	49,359	-	-		716,667	Engineering design and construction of a new depot to service growth
New Sunderland Depot, Brock	733,333	112,821	82,051	71,795	-	-		1,000,000	Engineering design and construction of a new depot to service growth
Work in conjunction with Residential Subdivision Development	370,000	55,000	-	-	75,000	-		500,000	Regional share of roads in various locations related to subdivision development
Subtotal - Amounts transferred to Capital Projects before Excess Financing	34,451,930	4,907,101	641,025	560,898	9,527,733	23,742,054		73,830,741	

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, 2024

Schedule 9

Capital Project	Residential Development Charges	Commercial Development Charges	Industrial Development Charges	Institutional Development Charges	General Tax	Other Financing	Description	Total Financing	Intended Purpose
	\$	\$	\$	\$	\$	\$		\$	
Subtotal carried forward	34,451,930	4,907,101	641,025	560,898	9,527,733	23,742,054		73,830,741	
Excess Financing on Prior Years' Completed Capital Projects	(3,171,734)	(383,359)	(829,372)	-	(1,078,548)	-		(5,463,013)	Excess development charge financing: Residential: Brock/Highway 401 eastbound on ramp \$2,236,382, Lake Ridge Road & Regional Road 13 Phase 1 \$265,838, Miscellaneous Engineering Activities \$209,968, Contingencies (Development Related) \$189,000, Thickson Road from Wentworth Street to 401 \$123,455, Road Performance and Cap Safe Index \$37,800, Roadside Landscaping Projects \$37,320, Travel Time Data Collect System \$24,202, Bloor Street from Thickson Road to Ritson Road \$18,040, Taunton Road at Keith Ross Court \$13,501 and Other Projects \$16,228. Commercial: Brock/Highway 401 eastbound on ramp \$255,587, Lake Ridge Road & Regional Road 13 Phase 1 \$39,094, Miscellaneous Engineering Activities \$23,996, Contingencies (Development Related) \$21,600, Thickson Road from Wentworth Street to 401 \$14,880, Taunton Road at Keith Ross Court \$7,745, Road Performance and Cap Safe Index \$4,320, Roadside Landscaping Projects \$4,265, Travel Time Data Collect System \$2,766, Bloor Street from Thickson Road to Ritson Road \$5,915, and Other Projects \$3,191. Industrial: Brock/Highway 401 eastbound on ramp \$638,966, Lake Ridge Road & Regional Road 13 Phase 1 \$70,369, Miscellaneous Engineering Activities \$59,908, Contingencies (Development Related) \$54,000, Thickson Road from Wentworth Street to 401 \$9,655, Roadside Landscaping Projects \$10,663, Hopkins Street from Consumers Drive to Dundas Street (\$16,073) and Other Projects \$1,884.
Total	31,280,196	4,523,742	(188,347)	560,898	8,449,185	23,742,054		68,367,728	

Notes:

- (1) General Tax includes Road Rehab Reserve, Roads Capital Reserve, Road and Bridge Rehabilitation Reserve Funds, Transit Capital Reserve and General Tax sources.
- (2) ICIP funding represents Provincial and Federal grant funding under the Investing in Canada Infrastructure Program.
- (3) Regionally designed and constructed works partially 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, 2024

Schedule 10

<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>
	\$	\$	\$		\$	
Computer Equipment	21,360	2,640	-		24,000	Acquisition of two toughbooks to service growth
Scoop Stretchers	3,560	440	-		4,000	Acquisition of two scoop stretchers to service growth
Stair Chairs	6,230	770	-		7,000	Acquisition of two stair chairs to service growth
Defibrillators	62,300	7,700	-		70,000	Acquisition of two defibrillators to service growth
Power Cots	44,500	5,500	-		50,000	Acquisition of two power cots to service growth
Stryker Power Loads	35,600	4,400	-		40,000	Acquisition of two Stryker power loads to service growth
Ambulance	409,400	50,600	-		460,000	Acquisition of two ambulances and associated equipment to service growth
Subtotal - Amounts transferred to Capital Projects before Excess Financing	582,950	72,050	-		655,000	
Excess Financing on Prior Years' Completed Capital Projects	(9,745)	(20,486)	-		(30,231)	Excess development charge financing: Acquisition of an ambulance and associated equipment for the Whitby station to service growth
Total	573,205	51,564	-		624,769	

REGIONAL MUNICIPALITY OF DURHAM
 RESERVE FUND STATEMENT FOR RESIDENTIAL DEVELOPMENT CHARGES
 GO TRANSIT CAPITAL PROJECT TRANSFERS
 FOR THE YEAR ENDED DECEMBER 31, 2024

Schedule 11

<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>
	\$	\$	\$		\$	
Growth / Enhancement Program for GO Transit	1,397,480	-	-		1,397,480	Municipal share of growth related capital per GO Transit billings
Total	1,397,480	-	-		1,397,480	

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 the year 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, 2024

Schedule 12

Capital Project	Residential Development Charges	Non Residential Development Charges	General Tax	Other Financing	Description	Total Financing	Intended Purpose
	\$	\$	\$	\$		\$	
Bus Bulb	603,694	202,306	-	194,000	Capital Project Reserve	1,000,000	New bus stop curb extensions to support growth
Bus Stop Infrastructure	1,022,658	342,706	328,636	-		1,694,000	New bus stop infrastructure to support growth
Pulse Buses	6,755,580	2,263,886	-	2,709,358	Provincial Gas Tax	11,728,824	Twelve growth-related diesel buses to deliver service expansion and enhancement across Durham Region
Presto hardware for new growth related buses	156,151	52,328	59,145	-		267,624	Presto devices and installation on newly acquired growth related conventional buses
Fare boxes & radios	242,607	81,301	91,892	-		415,800	Fare boxes and radio equipment for twelve new buses to service growth
Subtotal	8,780,690	2,942,527	479,673	2,903,358		15,106,248	

REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
TRANSIT CAPITAL PROJECT TRANSFERS
FOR THE YEAR ENDED DECEMBER 31, 2024

Schedule 12

Capital Project	Residential Development Charges	Non Residential Development Charges	General Tax	Other Financing	Description	Total Financing	Intended Purpose
	\$	\$	\$	\$		\$	
Subtotal carried forward	8,780,690	2,942,527	479,673	2,903,358		15,106,248	
Pulse Buses On-Board Technology	302,891	101,503	114,726	-		519,120	Onboard technology and hardware on twelve growth related buses to deliver service expansion and enhancement across Durham Region
Subtotal - Amounts transferred to Capital Projects before Excess Financing	9,083,581	3,044,030	594,398	2,903,358		15,625,368	
Excess Financing on Prior Years' Completed Capital Projects	(10,363,101)	(20,952)	1,040,159	506	Provincial Gas Tax	(9,343,388)	Excess development charge financing: Residential: Conventional Buses \$9,122,523, Pulse Buses \$922,013, Bus Stop Infrastructure \$820,302, New indoor bus storage and service facility - property acquisition (\$820,302), Presto hardware for new growth related buses \$132,937, Fare boxes and radios \$98,460 and Other \$87,168 Commercial: Conventional Buses (\$142,873), Pulse Buses \$51,922, Bus Stop Infrastructure \$313,698, New indoor bus storage and service facility - property acquisition (\$313,698), Presto hardware for new growth related buses \$48,913, Fare boxes and radios \$32,514 and Other \$30,476
Total	(1,279,520)	3,023,078	1,634,557	2,903,864		6,281,980	

REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL DEVELOPMENT CHARGES
HEALTH AND SOCIAL SERVICES CAPITAL PROJECT TRANSFERS
FOR THE YEAR ENDED DECEMBER 31, 2024

Schedule 13

<u>Capital Project</u>	<u>Residential</u>	<u>Other</u>		<u>Description</u>	<u>Total</u>	<u>Intended Purpose</u>
	<u>Development</u>	<u>General Tax</u>	<u>Financing</u>		<u>Financing</u>	
	<u>Charges</u>					
	\$	\$	\$		\$	
Transfer to Reserve Fund	3,995,760	-	-		3,995,760	Future funding requirements directly related to the provision of funding for health and social services purposes
Total	3,995,760	-	-		3,995,760	

Note:

Health and Social Services became an ineligible service for which development charges can be collected resulting from changes to the Development Charge Act, 1997 through Bill 197 and COVID-19 Economic Recovery Act, 2020. Development charges funds previously collected and yet to be collected as a result of deferrals, are to be used for the same purpose for which the development charge was established and are deemed to be a general capital reserve fund, in accordance with the Development Charge Act, 1997. Accordingly, By-law 2025-007, approved January 29, 2025, authorized the transfer of funds collected and receivable for Health and Social Services Residential Development Charges to the Capital Impact Stabilization reserve fund to be used for health and social services purposes.

REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL DEVELOPMENT CHARGES
HOUSING SERVICES CAPITAL PROJECT TRANSFERS
FOR THE YEAR ENDED DECEMBER 31, 2024

Schedule 14

Capital Project	Residential Development Charges	General Tax	Other Financing	Description	Total Financing	Intended Purpose
	\$	\$	\$		\$	
Durham Region Non-Profit Housing Corporation	180,000	-	-		180,000	Development of 24 new modular townhouses at 501 Normandy Street, Oshawa
Transfer to Reserve Fund	5,690,999	-	-		5,690,999	Future funding requirements directly related to the provision of funding for affordable and social housing
Total	5,870,999	-	-		5,870,999	

Note:

Housing Services became an ineligible service for which development charges can be collected resulting from the changes to the Development Charge Act, 1997 through Bill 23, More Homes Built Faster Act, 2022. Development charges funds previously collected and yet to be collected as a result of deferrals, are to be used for the same purpose for which the development charge was established and are deemed to be a general capital reserve fund, in accordance with the Development Charge Act, 1997. Accordingly, By-law 2025-008, approved January 29, 2025, authorized the transfer of Housing Services Development Charges collected or receivable to the Affordable and Social Housing Reserve Fund to be used for affordable housing purposes.

REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR SEATON AREA SPECIFIC DEVELOPMENT CHARGES
CAPITAL PROJECT TRANSFERS
FOR THE YEAR ENDED DECEMBER 31, 2024

Schedule 15

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	369,974	-	-		369,974	Engineering design of reservoir and pumping station required for the development of the Seaton Community
Sanitary Sewage Pumping Station 4 and forcemain, Pickering	-	861,615	-		861,615	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	-	243,866	-		243,866	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	-	1,993,015	-		1,993,015	Engineering design and construction of the trunk sanitary sewer for the development of the Seaton Community
Duffin Creek Water Pollution Control Plant expansion of incineration facilities, Pickering	-	1,296,940	-		1,296,940	Engineering design and construction of dewatering and incineration works (Biosolids handling) to accommodate sewage flows from the Seaton Community
Duffin Creek Water Pollution Control Plant - Refurbishment of Stage 1 and 2 liquids treatment, Pickering	-	55,039	-		55,039	Engineering design and construction of raw sewage, influent pumping stations, headworks, secondary treatment and electrical substation upgrades as part of the Environmental Compliance Approval to increase capacity to service new growth
Total	369,974	4,450,476	-		4,820,449	

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, 2024

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, 2024	6,234,445	419,041	162,148,611	99,538,718	42,462,725
Residential	-	-	-	-	-
Commercial	-	-	-	-	-
Residential/Non-residential (Note 2)	-	-	20,176,227	30,279,868	10,519,090
Total Credits Granted	-	-	20,176,227	30,279,868	10,519,090
Residential	-	-	22,564,833	10,373,737	10,134,122
Commercial	-	-	-	-	-
Total Credits Used	-	-	22,564,833	10,373,737	10,134,122
Balance as at December 31, 2024	6,234,445	419,041	159,760,005	119,444,849	42,847,693

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, 2024

Schedule 17

	Residential Development Charges					
	Water Supply	Sanitary Sewage	Regional Roads	Police	Homes for the Aged	DC Study
	\$	\$	\$	\$	\$	\$
Balance as at January 1, 2024	1,191,262	1,159,941	1,169,795	90,557	2,271	2,271
Projects Reaching Occupancy / Deferrals Granted	1,351,996	1,316,503	1,327,720	102,687	2,512	2,512
Total DCs Receivable	1,351,996	1,316,503	1,327,720	102,687	2,512	2,512
Instalment Payments Received	586,501	571,104	575,964	44,553	1,093	1,093
Total Payments Received	586,501	571,104	575,964	44,553	1,093	1,093
Balance as at December 31, 2024	1,956,756	1,905,340	1,921,551	148,691	3,689	3,689

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.
- (3) Health and Social Services became an ineligible service for which development charges can be collected resulting from the changes to the Development Charge Act, 1997 through Bill 197 and COVID-19 Economic Recovery Act, 2020. Development charges funds previously collected and yet to be collected as a result of deferrals, are to be used for the same purpose for which the development charge was established and are deemed to be a general capital reserve fund, in accordance with the Development Charge Act, 1997. Accordingly, By-law 2025-007, approved January 29, 2025, authorized the transfer of funds collected or receivable for Health and Social Services Residential Development Charges to the Capital Impact Stabilization reserve fund to be used for health and social services purposes.
- (4) Housing Services became an ineligible service for which development charges can be collected resulting from the changes to the Development Charge Act, 1997 through Bill 23, More Homes Built Faster Act, 2022. Development charges funds previously collected and yet to be collected as a result of deferrals, are to be used for the same purpose for which the development charge was established and are deemed to be a general capital reserve fund, in accordance with the Development Charge Act, 1997. Accordingly, By-law 2025-008, approved January 29, 2025, authorized the transfer of Housing Services Development Charges collected or receivable to the Affordable and Social Housing Reserve Fund to be used for affordable housing purposes.

REGIONAL MUNICIPALITY OF DURHAM
DEFERRED DEVELOPMENT CHARGES RECEIVABLE STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2024

Schedule 17
(continued)

	Residential Development Charges				
	Paramedic Services	GO Transit	Health & Social Services	Housing Services	Regional Transit
	\$	\$	\$	\$	\$
Balance as at January 1, 2024	21,380	91,954	15,562	49,103	144,132
Projects Reaching Occupancy / Deferrals granted	24,227	102,630	17,570	55,672	163,431
Total Deferred DCs Receivable	24,227	102,630	17,570	55,672	163,431
Payments Received	10,512	44,602	7,628	24,156	70,902
Total Deferred DCs Received	10,512	44,602	7,628	24,156	70,902
Balance as at December 31, 2024	35,095	149,982	25,504	80,618	236,661

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.
- (3) Health and Social Services became an ineligible service for which development charges can be collected resulting from the changes to the Development Charge Act, 1997 through Bill 197 and COVID-19 Economic Recovery Act, 2020. Development charges funds previously collected and yet to be collected as a result of deferrals, are to be used for the same purpose for which the development charge was established and are deemed to be a general capital reserve fund, in accordance with the Development Charge Act, 1997. Accordingly, By-law 2025-007, approved January 29, 2025, authorized the transfer of the transfer of funds collected and receivable for Health and Social Services Residential Development Charges to the Capital Impact Stabilization reserve fund to be used for health and social services purposes.
- (4) Housing Services became an ineligible service for which development charges can be collected resulting from the changes to the Development Charge Act, 1997 through Bill 23, More Homes Built Faster Act, 2022. Development charges funds previously collected and yet to be collected as a result of deferrals, are to be used for the same purpose for which the development charge was established and are deemed to be a general capital reserve fund, in accordance with the Development Charge Act, 1997. Accordingly, By-law 2025-008, approved January 29, 2025, authorized the transfer of Housing Services Development Charges collected or receivable to the Affordable and Social Housing Reserve Fund to be used for affordable housing purposes.