



## Staff Report

If this information is required in an alternate accessible format, please contact the Accessibility Coordinator at 905-623-3379 ext. 2131.

---

<b>Report To:</b>	<b>General Government Committee</b>	
<b>Date of Meeting:</b>	April 8, 2024	<b>Report Number:</b> FSD-013-24
<b>Submitted By:</b>	Trevor Pinn, Deputy CAO/Treasurer, Finance and Technology	
<b>Reviewed By:</b>	Mary-Anne Dempster, CAO	<b>Resolution #:</b> GG-056-24
<b>Authored by:</b>	Michelle Pick, Accounting Services Manager/Deputy Treasurer	
<b>File Number:</b>		<b>By-law #:</b>
<b>Report Subject:</b>	2023 Annual Statement of Development Charges Reserve Funds	

---

### Recommendation:

1. That Report FSD-013-24, and any related delegations or communication items, be received for information.

## Report Overview

This report complies with the reporting requirements of Section 43 of the *Development Charges Act, 1997* to disclose the annual activity in the Development Charges Reserve Funds for 2023.

### 1. Background

- 1.1 In accordance with the *Development Charges Act, 1997*, Schedule A attached shows the activity in the Development Charges Reserve Funds for the year ended December 31, 2023, including opening and closing balances. The transfers and amalgamations of certain DC reserve funds, as outlined in report [FSD-009-23](#), are reflected in Schedule A
- 1.2 Schedule B attached shows capital projects which were funded for the year ended December 31, 2023 with development charges. The table shows the total expenses, development charge financing and non-development charge financing.
- 1.3 Schedule C attached shows operating expenses which were funded for the year ended December 31, 2023 with development charges. The table shows the total expenses, development charge financing and non-development charge financing.
- 1.4 Schedule D attached shows projects which have been previously approved by Council through resolution or prior years' budgets. The amount committed relates solely to the development charges portion.
- 1.5 This statement is compliant with subsection 59.1(1) of the *Development Charges Act, 1997*.

### 2. Additional Information

- 2.1 A total of 26 capital fund (2022 – 23) and 8 (2022 – 9) operating fund projects have been financed by development charges.
- 2.2 The Municipality collected \$7,052,175 in municipal development charges in 2023, this compares to \$11,290,994 in 2022.
- 2.3 On January 18, 2021, Council passed by-law [2021-010](#), approving the Municipality's Draft Development Charges Background Study, October 15, 2020 and the Addendum to the Development Charges Background Study, November 3, 2020 prepared by Watson & Associates Economists Ltd. The by-law came into force on January 19, 2021 and will expire five years after that date.

- 2.4 As identified in Schedule A, the Growth Studies DC Reserve Fund has an available balance of \$2,006,847 at December 31, 2023, with commitments from prior years of \$2,137,349, leaving a deficit of \$130,502. The commitments include various Planning studies and secondary plans, with the largest commitment being the required update to the Official Plan. The funds available in the Growth Studies DC Reserve Fund plus expected incoming development charge proceeds in future periods will be sufficient to cover the commitments as they arise.

### **3. Financial Considerations**

Not Applicable.

### **4. Strategic Plan**

Though not directly related to the specific priorities or actions set out in the Clarington Strategic Plan 2024-27, the recommendations in this report contribute more broadly to the following expected results: Finances and operations are efficiently and responsibly managed.

### **5. Concurrence**

Not Applicable.

### **6. Conclusion**

It is respectfully recommended that the Annual Statement for the Development Charges Reserve Funds be received for information and made available to the public by posting on the Municipality's website.

---

Staff Contact: Michelle Pick, Accounting Services Manager/Deputy Treasurer, 905-623-3379 ext. 2605 or mpick@clarington.net.

Attachments:

Attachment 1 - Schedule A - Development Charges Reserve Funds Activity 2023

Attachment 2 – Schedule B - Development Charges Reserve Funds Capital Projects 2023

Attachment 3 – Schedule C - Development Charges Reserve Funds Operating Expenses 2023

Attachment 4 – Schedule D - Development Charges Reserve Funds Commitments 2023

Interested Parties:

There are no interested parties to be notified of Council's decision.

**Municipality of Clarington  
Development Charges Reserve Funds Statement  
For the 2023 Year**

Attachment 1 - Report FSD-013-24  
**Schedule A**

	<b>Growth Studies (580)</b>	<b>Library Services (581)</b>	<b>Fire Protection Services (582)</b>	<b>Parks &amp; Recreation Services (584)</b>	<b>Services Related to Highways (586)</b>	<b>Total</b>
Balance as of December 31, 2022	\$ (1,975,286)	\$ (2,077,779)	\$ (7,262,182)	\$ (9,383,062)	\$ (43,279,249)	\$ (63,977,558)
Plus:						
Development Charge Proceeds	(108,093)	(312,387)	(167,002)	(2,383,202)	(4,081,491)	(7,052,175)
Development Charge Incentives		-	-	-	-	-
Accrued Interest Apportionment	(51,944)	(70,111)	(201,088)	(173,969)	(1,197,907)	(1,695,019)
Transfer from Revenue Fund						-
Transfer from Capital Fund						-
<b>Subtotal</b>	<b>(160,037)</b>	<b>(382,498)</b>	<b>(368,089)</b>	<b>(2,557,171)</b>	<b>(5,279,399)</b>	<b>(8,747,194)</b>
Less:						
Amount Transferred to Capital Fund *			24,043	3,066,884	2,793,295	5,884,222
Amount Transferred to Operating Fund**	128,476	78,663		1,268,912	553,160	2,029,212
Amount Transferred between Reserve Funds						-
<b>Subtotal</b>	<b>128,476</b>	<b>78,663</b>	<b>24,043</b>	<b>4,335,796</b>	<b>3,346,455</b>	<b>7,913,434</b>
<b>Closing Balance as of December 31, 2023</b>	<b>(2,006,847)</b>	<b>(2,381,614)</b>	<b>(7,606,228)</b>	<b>(7,604,437)</b>	<b>(45,212,192)</b>	<b>(64,811,318)</b>
Committed Amounts from Prior Years ***	2,137,349	351,607	2,708,457	4,013,412	15,067,960	24,278,785
Available at December 31, 2023	130,502	(2,030,007)	(4,897,771)	(3,591,025)	(30,144,232)	(40,532,533)
Committed Amounts from 2024 Budget ****		78,511		1,209,142	553,240	1,840,893
<b>Balance Available for Future Needs</b>	<b>\$ 130,502</b>	<b>\$ (1,951,496)</b>	<b>\$ (4,897,771)</b>	<b>\$ (2,381,883)</b>	<b>\$ (29,590,992)</b>	<b>\$ (38,691,640)</b>

\* See Schedule B

\*\* See Schedule C

\*\*\* See Schedule D

\*\*\*\* 2024 Budget (includes 2024 debenture payments)

Note: brackets = funds available, no brackets = shortfall

Total Development Charges collected on behalf of the Region in 2023

\$ 5,312,607

Less: amounts paid to the Region 2023

\$ 5,312,607

Total Development Charges due to the Region at December 31, 2023

-

**Municipality of Clarington  
Development Charges Reserve Funds Statement  
For the 2023 Year**

<b>Capital Fund Expenses</b>	<b>Total Expenses for 2023</b>	<b>D/C RF Financing</b>	<b>Non D/C Financing</b>	<b>Description</b>
<b><u>D/C - Fire Protection Services</u></b>				
Station #1 Expansion	24,043	24,043		
	<b>\$ 24,043</b>	<b>\$ 24,043</b>	<b>\$ -</b>	
<b><u>D/C - Parks and Recreation Services</u></b>				
Farewell Creek Park Trail - Phase 1	545,800	412,771	45,953	Municipal Capital Works
			87,075	Rate Stabilization RF
Newcastle Community Park	2,393,351	2,277,899	24,221	Parkland in Lieu
			91,231	Municipal Capital Works
Northglen Phase 8 Parkette	94,670	94,670		
Brookhill Parkette	231,666	231,666		
Soper Creek Trail - Phase 3 & Outdoor Fitness Equipment	14,043	14,043		
North Bowmanville Dog Park	16,887	16,887		
SCA Tennis Courts	11,061	11,061		
Toyota Trail	8,763	7,887	876	Municipal Capital Works
	<b>\$ 3,316,240</b>	<b>\$ 3,066,884</b>	<b>\$ 249,356</b>	
<b><u>D/C - Service Related to Highways</u></b>				
Bowmanville Cemetery Expansion	749,865	674,878	74,986	Municipal Capital Works
New Operations Center	26,458	26,458		
New Equipment Purchase - Roads 2023	940,882	12,494	300,000	Tax Levy
			600,000	Municipal Capital Works
			28,387	Rate Stabilization RF
Various Erosion Protection	20,635	13,825	6,809	Municipal Capital Works
Green Rd Roundabouts (Bowell Dr/Clarington Blvd)	1,319	1,319		
North Scugog Crt Surface Asphalt (Dan Sheehan Lane to W Scugog Lane)	693	617	76	Municipal Capital Works
Port Darlington Subdivision Rd	1,484	1,484		
New Equipment Purchase - Roads 2022	122,681	81,279	41,402	Municipal Capital Works
Middle Rd Reconstruction (Conc Rd#3 to Urban Limit)	14,428	11,975	2,453	Municipal Capital Works
Sidewalk - North Street (George St to Remi Court)	55,125	55,125		
Concession Road 3 (Middle Rd to Liberty St)	52,198	43,794	8,404	Municipal Capital Works
Lake Rd Extension (Bennett Rd to 310m west)	35,683	31,758	3,925	Municipal Capital Works
Baseline Rd Reconstruction (Trulls Rd to Courtice Rd)	1,893,533	1,779,921	113,612	Municipal Capital Works
Grady Drive Environmental Assessment Completion	32,181	32,181		
Lambs Rd Interchange at Highway 401	12,360	12,360		
King St Cycling Facility	5,312	5,312		
Nash Rd Rehab and Bicycle Facilities (Solina Rd to Hancock Rd)	8,514	8,514		
	<b>\$ 3,973,350</b>	<b>\$ 2,793,295</b>	<b>\$ 1,180,055</b>	
<b>Total Capital Expenses</b>	<b>\$ 7,289,590</b>	<b>\$ 5,860,179</b>	<b>\$ 1,429,411</b>	
<b>Summary of Financing:</b>				
		\$ 24,043		D/C - Fire Protection Services
		\$ 3,066,884		D/C - Parks and Recreation Services
		2,793,295		D/C - Service Related to Highways
			989,728	Municipal Capital Works R/F
			300,000	Tax Levy
			24,221	Parkland in Lieu
			115,463	Rate Stabilization RF
<b>Total Financing</b>	<b>\$ 7,289,590</b>	<b>\$ 5,860,179</b>	<b>\$ 1,429,411</b>	

Municipality of Clarington  
Development Charges Reserve Funds Statement  
For the 2023 Year

Operating Fund Expenses	Total Expenses for 2023	D/C R/F Financing	Non D/C Financing	Description
<b><u>D/C - Growth Studies</u></b>				
Planning Studies-Tooley Robinson Subwatershed Study	5,520	653	73	Secondary Plan Reserve
			713	Recoverable from Developer
			4,082	Tax Levy
Planning Studies-Bow East Town Ctre Sec Plan	146,182	82,446	9,161	Secondary Plan Reserve
			53,888	Recoverable from Developer
			688	Tax Levy
Planning Studies - Bow West Urban Ctre Sec Plan	90,561	45,377	35,042	Secondary Plan Reserve
				Streamline Development Approvals Fund (SDAF)
			5,373	Fund (SDAF)
			4,770	Tax Levy
	<b>\$ 242,264</b>	<b>\$ 128,476</b>	<b>\$ 113,788</b>	
<b><u>D/C - Library Services</u></b>				
DC Library Services Budget commitments - Courtice Library Debenture	78,663	78,663		
	<b>\$ 78,663</b>	<b>\$ 78,663</b>		
<b><u>D/C - Parks and Recreation Services</u></b>				
DC Parks and Rec Services Budget commitments - South Bowmanville Recreation Center	1,514,805	1,060,363	454,441	10% Tax Levy
DC Parks and Rec Services Budget commitments - BIS Debenture	165,253	148,728	16,525	10% Debt Retirement
DC Parks and Rec Services Budget commitment - 75% Recreation Study	79,762	59,821	19,940	25% Tax Levy
	<b>\$ 1,759,819</b>	<b>\$ 1,268,912</b>	<b>\$ 490,907</b>	
<b><u>D/C - Service Related to Highways</u></b>				
DC Service Related to Highways Budget commitment - Green Road Debenture	553,160	553,160	-	
	<b>\$ 553,160</b>	<b>\$ 553,160</b>	<b>\$ -</b>	
<b>Total Operating Fund Expenses</b>	<b>\$ 2,633,907</b>	<b>\$ 2,029,212</b>	<b>\$ 604,695</b>	
<b>Summary of Financing:</b>		128,476		D/C - Growth Studies
		78,663		D/C Library Services
		1,268,912		D/C Parks and Recreation Services
		553,160		D/C Service Related to Highways
			44,275	Secondary Plan Reserve
			54,601	Recoverable from Developer
				Streamline Development Approvals Fund (SDAF)
			5,373	Fund (SDAF)
			483,921	Tax Levy
			16,525	Debt Retirement
<b>Total Financing</b>	<b>\$ 2,633,907</b>	<b>\$ 2,029,212</b>	<b>\$ 604,695</b>	

**Municipality of Clarington  
Development Charges Reserve Funds Statement  
For the 2023 Year**

**Committed Amounts From Prior Years' Budgets and Council Approvals**

<b>Year</b>	<b>Project Description</b>	<b>Amount Committed</b>
<b>D/C - Growth Studies</b>		
2012 Operating	Planning studies-Technology & Planning/Review project	27,686
2015 Operating	Planning studies-zoning bylaw review-90% DC [10% Prof fees Res tax levy]	108,639
2017 Council	Secondary Plan Agreement template [10% tax levy]	18,000
2017 Operating	Planning Studies-Tooley Robinson Subwatershed Study	10,788
2017 Operating	Planning Studies-Bow East Town Ctre Sec Plan	12,831
2017 Operating	Planning Studies-Courtice Industrial/special study 4 Courtice Employment Lands	35,357
2019 Operating	DC Study	7,966
2019 Operating	OP Appeal Legal Costs	71,082
2019 Operating	Planning Studies	144,000
2020 Operating	DC GG Budget commitments - Plan Studies	1,233,000
2021 Operating	DC GG - Official Plan - Economic Development Strategy (90% DC's GG, 10% Econ Dev RF (502))	45,000
2022 Operating	Courtice Waterfront Design Study	120,000
2022 Operating	DC GG Budget commitments - Plan Studies - Economic Development Strategy	45,000
2023 Operating	DC GG Budget commitments - DC Study	90,000
2023 Operating	DC GG Budget commitments - 70% of Leisure & Culture Master Plan	168,000
<b>Total Committed - Growth Studies:</b>		<b>\$ 2,137,349</b>
<b>D/C - Library Services</b>		
2022 Capital	Library Collection	108,532
2023 Capital	Library Collection	243,075
<b>Total Committed - Library Services:</b>		<b>\$ 351,607</b>
<b>D/C - Fire Protection Services</b>		
2023 Capital	2023 Rescue Truck	1,000,000
2023 Capital	2023 Fire HQ Expansion	1,708,457
<b>Total Committed - Fire Protection:</b>		<b>\$ 2,708,457</b>
<b>D/C - Parks and Recreation Services</b>		
2019 Operating	Consulting Parks Design [10% tax levy]	12,850
2020 Capital	Newcastle Community Park - Phase 1	1,132,422
2020 Operating	Consulting Parks Design	13,500
2021 Capital	Newtonville Estates Parkette	250,000
2021 Capital	Northglen East Neighbourhood Park	621,714
2021 Capital	North Bowmanville Dog Park	213,113
FSD-047-21	Toyota Trail	118,794
Res#C-055-22	SCA Tennis Court	330,749
2022 Capital	Brookhill Parkette	68,334
2022 Capital	Soper Creek Trail - Phase 3	310,957
2023 Operating	Recreation Study 75%	130,979
2023 Capital	Newtonville Estates Parkette	100,000

**Municipality of Clarington  
Development Charges Reserve Funds Statement  
For the 2023 Year**

Attachment 4 - Report FSD-013-24  
**Schedule D**

**Committed Amounts From Prior Years' Budgets and Council Approvals**

<b>Year</b>	<b>Project Description</b>	<b>Amount Committed</b>
2023 Capital	SCA Tennis Court	135,000
2023 Capital	Northglen East Neighbourhood Park	300,000
2023 Capital	Soper Creek Trail - Phase 3	175,000
2023 Capital	Farewell Creek Trail Phase 2B	100,000
<b>Total Committed - Parks and Recreation Services:</b>		<b>\$ 4,013,412</b>
<b>D/C - Services Related to Highways</b>		
2011 Capital	Baseline Rd Sidewalk- Green to Westside	71,272
2011 Capital	Brookhill Tributary Nick Point Remedial Work- C/P closed in 2018, project projected for 2020 Budget	7,101
2014 Capital	Brookhill Blvd Oversizing	310,000
2015 Capital	Sidewalk-Rudell Rd (Sunset Blvd to Hart)	43,000
2015 Capital	Rudell Rd Reconstruction	60,000
2016 Capital	Liberty St sidewalk (Longworth to Bons-west side)	16,237
2016 Capital	Longworth Ave extension EA (Green to Holt)	11,445
2016 Capital	Middle Rd reconstruction (Con Rd 3 to urban limit)	53,230
2016 Capital	Soper Creek pedestrian link to Camp 30	338,400
2016 Capital	Grady Drive ( at Foster Creek) Environmental Assessment Completion	10,009
2017 Capital	Longworth Ave and Green Rd Intersection	38,126
2018 Capital	Street lighting - RR57 (Hwy2 to 150m N of Stevens Rd)	15,792
2018 Capital	Darlington Blvd (South limit to Hwy2)	54,018
2018 Capital	Baseline Rd (Lambs to Bennett)	520,324
2018 Capital	Green Rd (Harvey Jones to Ross Wright)	70,890
2018 Capital	King St Cycling Facility	114,928
2018 Capital	Sidewalk - RR 34 /Courtice Rd - (Nash Rd to Urban Limit)	16,696
2018 Capital	Sidewalk - RR 57 Multi-use Trail - Aspen Springs to Hwy2)	15,000
2018 Capital	Intersection Improvements - Green Rd @ Boswell	121,096
2018 Memo	Port Darlington subdivision Rd (Port Darlington to east)	139,444
2018 Operating	50% North Newc Drainage Study	11,500
2018 Operating	Eng - design	21,141
2019 Capital	Nash Rd (Future Clarington Blvd)	20,155
2019 Capital	Middle Rd reconstruction (Con Rd 3 to urban limit)	186,750
2019 Capital	Baseline Rd Reconstruction (Haines to Lambs Rd)	68,980
2019 Capital	Baseline Rd Reconstruction (Mearns to Haines)	63,240
2019 Capital	Baseline Rd Structure ( W of Green Rd )	22,120
2019 Capital	Hancock Rd Box Culvert (S of Nash rd)	69,444
2019 Capital	Concession Rd 3 Reconstruction ( Middle to Gimblett St)	60,248
2019 Capital	Lambs Rd Interchange @ Hwy 401 - Environmental Assessment	72,311
2019 Capital	Nash Rd Rehabilitation & Bicycle Facilities (Solina Rd to Hancock Rd)	61,118
2019 Capital	Queen St Extension (St.George to Frank St)	20,000
2019 Capital	Baseline Rd Reconstruction (Trulls Rd to Courtice Rd)	1,197,135
2019 Operating	Eng - design	72,500



**Municipality of Clarington  
Development Charges Reserve Funds Statement  
For the 2023 Year**

**Committed Amounts From Prior Years' Budgets and Council Approvals**

<b>Year</b>	<b>Project Description</b>	<b>Amount Committed</b>
2019 Operating	50 % North Newc Drainage Study	11,500
2020 Capital	Streetlighting - Hwy#2 to 150m N of Stevens Rd	228,000
2020 Capital	Longworth Oversizing (West Urban Limit to Green Rd)	162,000
2020 Capital	Rudell Rd Reconstruction	1,245,000
2020 Capital	Lake Rd Extension (Cul-de-sac to Bennett Rd)	131,188
2020 Capital	Sidewalk - Hwy#2 ( E of Clarington Blvd to RR57) South Side	135,000
2020 Capital	Sidewalk - Bloor St (Townline Rd S to 415m Easterly) South Side	30,000
2020 Capital	Sidewalk - RR17 (Mill St to CPR) East Side	253,549
2020 Capital	Sidewalk - Trulls Rd (Avondale Rd to Hwy#2) East Side	30,000
2020 Capital	Sidewalk - Active Transportation Master Plan	70,000
2020 Capital	Sidewalk - RR57 Multi-use Trail - CPR Bridge to Stevens Rd	82,500
2020 Capital	SWM Pond - Technology Park	1,595,014
2020 Operating	Eng - design	75,000
CL2016-17	Pavement Rehabilitation -Green Road cycling lanes [DC -project #25] - trsf UECF from Trulls Rd	12,003
PO#10021	CIMA-Clarington Ponds/Clarnew, Newc & WestSide, Bow [50% Prof fees tax levy]	5,068
PO#8394	Eng - design - CIMA/Longworth Ave W. EA [50% Prof Fees Res]	446
2021 Capital	Baseline Rd ( Lambs to Bennett)	193,000
2021 Capital	Lambs Rd ( Baseline to 275m N of Baseline)	49,710
2021 Capital	Darlington Blvd (South limit to Hwy2)	1,183,488
2021 Capital	Longworth Ave @ Green Rd intersection	650,000
2021 Capital	Green Rd (Harvey Jones to Longworth)	375,345
2021 Capital	Various Erosion Protection Works	10,042
Trsf from RR57 Multi Use Trail	King St Cycling Facility	37,500
2022 Capital	Bowmanville Ave Streetlighting (Baseline to Aspen Springs)	330,000
2022 Capital	North Scugog Crt (Dan Sheehan to Conc Rd 3)	52,356
2022 Capital	Green Rd Roundabout	71,131
2022 Capital	Hancock Rd ( Hwy#2 to Nash Rd)	47,458
2022 Capital	Nash Rd ( 50m E of Harryt Gay Dr to Hancock Rd)	63,288
2022 Capital	Bowmanville Ave MUP	454,496
2022 Capital	Bowmanville Ave Sidewalk	210,000
2022 Capital	Liberty St Sidewalk ( Longworth to Conc Rd 3)	330,000
2022 Capital	Prestonvale Sidewalk (230m N to Bloor St)	80,000
2022 Capital	Hancock Rd Sidwalk (Hwy#2 to 275 m S of Nash Rd) West Side	36,500
2022 Capital	Streetscape - Newcastle	207,240
2022 Capital	Various Erosion Protection Works	133,340
2020 Capital	Bowmanville Cemetery expansion - design & construction	136,006
2022 Capital	2022 Fleet New Roads	226,093
Add'l Funding PSD-018-22	Bowmanville Cemetery expansion - design & construction	22,657
2022 Capital	2022 Fleet New Parks	16,003
2023 Capital	2023 - Fleet New - Roads	905,506
2023 Capital	2023 - New Operations Centre	723,542

**Municipality of Clarington  
Development Charges Reserve Funds Statement  
For the 2023 Year**

Attachment 4 - Report FSD-013-24  
**Schedule D**

**Committed Amounts From Prior Years' Budgets and Council Approvals**

<b>Year</b>	<b>Project Description</b>	<b>Amount Committed</b>
2023 Capital	2023 - Streetlighting - Haines St to Bennet Rd	20,000
2023 Capital	2023 - Streetlighting - Hwy 35 to Fire Hall	20,000
2023 Capital	2023 - Longworth Ave. Extension EA (Green Rd to Holt Rd)	200,000
2023 Capital	2023 - Sidewalks - Baseline Rd MUP (Spicer Sq to Bowmanville Ave)	50,000
2023 Capital	2023 - Newcastle Streetscape Improvements - Phase 1	60,000
2023 Capital	2023 - Various Erosion Protection Works	133,340
<b>Total Committed - Services Related to Highways:</b>		<b>\$ 15,067,960</b>
<b>Total Commitments to Development Charges Reserve Funds:</b>		<b>\$ 24,278,785</b>