



Finance Department Report

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Report To: General Government Committee

Date of Meeting: May 28, 2018

Report Number: FND-008-18 **Resolution:** GG-326-18

File Number: **By-law Number:**

Report Subject: Annual Statement for the Development Charges Reserve Funds for the Year Ended December 31, 2017

Recommendations:

1. That Report FND-008-18 be received; and
2. That a copy of this report be posted on the Municipality's website.

Report Overview

This report complies with the reporting requirements of Section 43 of Bill 98 to disclose the annual activity in the Development Charges Reserve Funds for 2017.

1. Background

- 1.1 In accordance with Bill 98, an Act to Promote Job Creation and Increased Municipal Accountability While Providing for the Recovery of Development Costs Related to New Growth, Schedule "A" attached shows the activity in the Development Charges Reserve Funds for the year ended December 31, 2017, including opening and closing balances.
- 1.2 Schedule "B", "C", and "D" attached shows all assets whose capital costs were funded by development charges, the manner in which any capital cost not funded by development charges were funded, and other information as required by the Act.
- 1.3 This statement is compliant with Subsection 59.1(1) of the Development Charges Act.

2. Additional Information

- 2.1 For the year ended December 31, 2017, a total of 1,178 residential building permits were issued of various types. Approximately 768 units were anticipated for 2017 in the 2015 development charges background study. A total of 45 capital fund and 18 revenue fund projects have been financed by development charges.

3. Concurrence

Not applicable

4. Conclusion

- 4.1 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.

5. Strategic Plan Application

The recommendations contained in this report conform to the Strategic Plan.

Submitted by: 
Nancy Taylor, BBA, CPA, CA,
Director of Finance/Treasurer

Reviewed by: 
Andrew C. Allison, B. Comm, LL.B
CAO

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Attachments:

Schedule "A" - Development Charges Reserve Funds Statement

Schedule "B" - Capital Expenses

Schedule "C" - Revenue Fund Expenses

Schedule "D" - Committed Amounts from Prior Years' Budgets/Council Approvals

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

**Municipality of Clarington
Development Charges Reserve Funds Statement
For the 2017 Year**

Schedule A to
Report FND-008-18

	580 General Government	581 Library Services	582 Fire Protection Services	583 Indoor Recreation	584 Park Dev. & Related Facilities	585 Operations	586 Roads and Related	587 Parking	Total
Balance as of December 31, 2016	(1,287,333)	(739,281)	(3,551,635)	-	(1,662,157)	(2,670,232)	(19,231,864)	(355,314)	(29,497,814)
Plus:									
Development Charge Proceeds	(306,822)	(530,813)	(651,993)	(3,414,329)	(1,085,597)	(632,714)	(5,794,215)	(32,537)	(12,449,021)
Accrued Interest Apportionment	(41,723)	(28,055)	(116,755)		(69,964)	(87,539)	(620,274)	(10,900)	(975,210)
Transfer from Revenue Fund									-
Transfer from Capital Fund							(54,042)		(54,042)
Subtotal	(348,545)	(558,868)	(768,748)	(3,414,329)	(1,155,561)	(720,253)	(6,468,531)	(43,437)	(13,478,272)
Less:									
Amount Transferred to Capital Fund *	-	-	12,907	-	343,618	172,664	4,809,226	-	5,338,416
Amount Transferred to Revenue Fund**	96,140	264,308	-	2,802,378	1,557	-	671,256	-	3,835,639
Repayment of Interim Financing from Reserve Funds	-		-	611,951	-	-	-	-	611,951
Subtotal	96,140	264,308	12,907	3,414,329	345,175	172,664	5,480,482	-	9,786,005
Closing Balance as of December 31, 2017	(1,539,738)	(1,033,840)	(4,307,475)	-	(2,472,543)	(3,217,820)	(20,219,913)	(398,751)	(33,190,081)
Committed Amounts from Prior Years ***	1,184,939	231,429	-	-	761,721	1,019,211	8,548,677	19,800	11,765,775
Available at December 31, 2017	(354,799)	(802,411)	(4,307,475)	-	(1,710,823)	(2,198,610)	(11,671,237)	(378,951)	(21,424,305)
Committed Amounts from 2018 Budget ****	90,000	519,415	-	1,731,403	913,500	589,500	7,785,225	-	11,629,043
Balance remaining of Interim Financing from Reserve Funds	-	-	-	2,048,874	-	-	-	-	2,048,874
Balance Available for Future Needs	(264,799)	(282,996)	(4,307,475)	3,780,277	(797,323)	(1,609,110)	(3,886,012)	(378,951)	(7,746,389)

* See Schedule B

** See Schedule C

*** See Schedule D

**** 2018 Budget (includes 2018 debenture payments)

Note: brackets = funds available, no brackets = shortfall

Total Development Charges collected on behalf of the Region in Dec 2016/2017

\$ 12,309,287

Less: amounts paid to the Region 2017

\$ 9,556,059

Total Development Charges due to the Region at December 31, 2017

\$ 2,753,228

Municipality of Clarington Development Charges Reserve Funds Statement For the 2017 Year				
Capital Expenses	Total Expenses For 2017	D/C R/F Financing	Non D/C Financing	Description
<u>D/C - Emergency Services</u>				
Station #4 Expansion	12,907	12,907		
	12,907	12,907	-	
<u>D/C - Park Development & Related Facilities</u>				
Aspen Springs Park	71,515	64,364	7,152	Eng Park Cap R/F
Waverley Park	11,143	10,028	1,114	Eng Park Cap R/F
Bondhead Waterfront Park	135,740	122,166	13,574	Eng Park Cap R/F
Leash Free Park - Newcastle	2,984	2,685	298	Eng Park Cap R/F
Leash Free Park - Courtice	88,928	80,035	8,893	Mun Cap Works R/F
Prince William Park	45,423	40,880	4,542	Eng Park Cap R/F
Farewell Creek Park Trail	23,807	21,426	2,381	Mun Cap Works R/F
Foster Creek Park	2,259	2,033	226	Eng Park Cap R/F
	381,798	343,618	38,180	
<u>D/C - Operations</u>				
Depot 42	7,443	6,699	744	Mun Cap Works R/F
New Equip Purch - 2016 Roads	105,422	94,880	10,542	Mun Cap Works R/F
New Equip Parks / 2016 Cemetery	55,986	50,387	5,599	Mun Cap Works R/F
Hampton Office Expansion	22,681	20,698	1,983	Tax Levy
	191,532	172,664	18,868	
<u>D/C - Roads And Related</u>				
Green Rd Reconstruction (Stevens Rd to Harvey Jones)	174,289	148,146	26,143	Mun Cap Works R/F
Green Rd (Harvey Jones to Longworth)	1,929	1,639	289	Mun Cap Works R/F
Scugog St / Middle Rd (Bons Ave to Conc Rd 3)	747,141	545,413	201,728	Mun Cap Works R/F
Grady Drive EA Completion	73,339	73,339		
Port Darlington Subdivision Rd 2016	122,047	122,047		
Holt Rd Reconstruction (Hwy 401 to Hwy #2)	27,225	23,141	4,084	Mun Cap Works R/F
Concession Road 3 (#57 to Middle Rd)	6,031	5,368	663	Mun Cap Works R/F
Concession Road 3 (Liberty St to Jollow Dr)	2,581	2,246	336	Mun Cap Works R/F
Lambs Rd Interchange at Hwy 401	4,700	4,700		
Longworth Ave extension EA (Green Rd to Hold Rd)	127,242	127,242		
Middle Rd Reconstruction (Conc Rd 3 to Urban Limit)	1,915,148	1,589,573	325,575	Mun Cap Works R/F
2016 Pavement Rehabilitation	348	348		
Concession Road 3 (Middle Rd to Liberty St)	1,671,211	1,437,557	233,655	Mun Cap Works R/F
George Reynolds Dr	37,858	37,858		
Mill St Reconstruction	8	7	1	Mun Cap Works R/F

Municipality of Clarington Development Charges Reserve Funds Statement For the 2017 Year				
Capital Expenses	Total Expenses For 2017	D/C R/F Financing	Non D/C Financing	Description
Trulls Rd Reconstruction (George Reynolds to Daiseyfield Ave)	18	11	7	Mun Cap Works R/F
Port Darlington Earth Removal	3,139	2,229	910	Mun Cap Works R/F
Street Lighting-Baseline Rd (Green Rd to West Side Dr)	1,431	1,337	94	Mun Cap Works R/F
Street Lighting-Courtice Rd (South of Holyrod Dr)	3,792	3,792		
Sidewalk - Baseline Rd (Green Rd to Waverley Rd)	4,227	3,976	251	Mun Cap Works R/F
Scugog St Intersection Improvements	4,584	822	3,762	Mun Cap Works R/F
King St Intersection Improvements	24,130	10,641	13,489	Mun Cap Works R/F
Green Rd Intersection Improvements	18,705	18,705		
Various Erosion Protection Works 2016	14,577	9,719	4,859	Mun Cap Works R/F
Various Erosion Protection Works 2017	186,954	124,642	62,312	Mun Cap Works R/F
Nelson St Road Reconstruction	8	6	2	Mun Cap Works R/F
North Scugog Crt (West Scugog Lane to Conc Rd 3)	12,859	11,445	1,415	Mun Cap Works R/F
Street Lighting - South Service Rd (Lake Rd to Bennett Rd)	176,333	166,987	9,346	Mun Cap Works R/F
Green Road Grade Separation	323	323		
Lake Rd Extension	1,242	1,242		
Nash Rd Traffic Signals	356,428	223,730	132,698	Mun Cap Works R/F
Newcastle Streetscape Improvements	221,991	110,996	110,996	Mun Cap Works R/F
	5,941,841	4,809,226	1,132,614	
Total Capital Expenses	6,528,078	5,338,416	1,189,662	
Summary of Financing:		12,907		D/C - Emergency Services
		343,618		D/C - Park Dev/Related Facilities R/F
		172,664		D/C - Operations R/F
		4,809,226		D/C - Roads and Related R/F
			1,160,773	Municipal Capital Works R/F
			26,906	Engineering Parks Capital R/F
			1,983	Tax Levy
Total Financing	6,528,078	5,338,416	1,189,662	

Municipality of Clarington Development Charges Reserve Funds Statement For the 2017 Year				
REVENUE FUND EXPENSES	Total Expenses For 2017	D/C R/F Financing	Non D/C R/F Financing	Description
<u>D/C - General Government</u>				
Facility Development	12,395	11,156	1,240	Prof Fees
Jury Lands Master Plan	83,645	75,280	8,364.45	Prof Fees
Planning - Official Plan Review	1,526	1,373	153	Prof Fees
Legal- DCA	9,257	8,331	926	Tax Levy
	106,822	96,140	10,682	
<u>D/C - Library Services</u>				
Contribution towards Debenture Debt -Courtice Library	78,598	78,598		
Contribution towards Debenture Debt - Newcastle Library	103,787	58,121	45,666	Tax Levy
2014 Library Collections Unexpended Funds to Library	77,143	77,143		
2015 Library Collections Capital Funds to Library	50,446	50,446		
	309,974	264,308	45,666	
<u>D/C - Indoor Recreation</u>				
Contribution towards Debenture Debt- Newcastle District Recreation Ctr	1,761,702	1,585,532	176,170	Tax Levy
Contribution towards Debenture Debt- South Courtice Arena	1,069,667	1,069,667		
Contribution towards Debenture Debt- Bowmanville Indoor Soccer	163,533	147,179	16,353	Debt Retirement RF
	2,994,901	2,802,378	192,523	
<u>D/C - Park Development & Related Facilities</u>				
Parks Development - Consulting	1,730	1,557	173	Tax Levy
	1,730	1,557	173	
<u>D/C - Roads and Related</u>				
Longworth Ave W. EA	382	191	191	Prof Fees
Clarington Ponds/Clarnew Newc & Westside Bow.	12,150	6,075	6,075	Prof Fees
Contribution towards Debenture Debt- Green Road	534,407	534,407		
Engineering Consulting - Design Miscellaneous	61,535	30,767	30,767	Tax Levy
Engineering Consulting - Design - Farewell Creek Trail	3,948	3,553	395	Tax Levy
Engineering Consulting - Design - Baseline Rd EA	96,262	96,262		
	708,684	671,256	37,428	
Total Revenue Fund Expenses	4,122,112	3,835,639	286,473	
Summary of Financing:		96,140		D/C - General Government

Municipality of Clarington Development Charges Reserve Funds Statement For the 2017 Year				
REVENUE FUND EXPENSES	Total Expenses For 2017	D/C R/F Financing	Non D/C R/F Financing	Description
		264,308		D/C- Library Services
		2,802,378		D/C-Indoor Recreation
		1,557		D/C-Park Dev/Related Facilities
		671,256		D/C - Roads and Related
			16,353	Debt Retirement R/F
			254,097	Tax Levy
			16,022	Professional Fees Reserve
TOTAL FINANCING	4,122,112	3,835,639	286,473	

Municipality of Clarington Development Charges Reserve Funds Statement For the 2017 Year Committed Amounts From Prior Years' Budgets and Council Approvals		
Year	Project Description	Amount Committed
Reserve Fund:	D/C - General Government	
2016 Operating	Operations-needs study [10% Prof fees Res]	90,000
2012 Operating	Planning studies - Technology & Planning/Review project	45,000
2016 Operating	Plan studies - waterfront vision implementation plan [10% Prof fees Res]	90,000
2016 Operating	Plan studies - camp 30/Jury lands neighbourhood plan [10% Prof fees Res]	14,720
2011 Operating	Planning studies - Secondary Plans	18,000
2017 Council	Secondary Plans Agreement template [10% tax levy]	18,000
2011 Operating	Planning studies - zoning bylaw	31,500
2015 Unexpended	Planning studies - zoning bylaw review - 90% DC [10% Prof fees Res]	108,639
2011 Operating	Plan - OP review commercial policy review	14,661
2011 Operating	Plan - Op review miscellaneous / contingency	25,419
2017 Operating	Planning studies - Tooley Robinson Subwatershed Study	180,000
2011 Operating	Planning studies - Bow Town Ctre Sec Plan	31,500
2012 Operating	Planning studies - Bow Town Ctre Sec Plan	18,000
2017 Operating	Planning studies - Bow Town Ctre Sec Plan	135,000
2017 Operating	Planning studies - Courtice Industrial / special study 4	180,000
2017 Operating	Plan - Courtice Industrial / special study 4	50,993
2017 Operating	Plan - Courtice Industrial / special study 4	3,009
2017 Operating	Plan - Courtice Industrial / special study 4	80,805
2017 Operating	Plan - Courtice Industrial / special study 4	22,693
2017 Capital	Zoning software [10% tax levy]	27,000
Total Committed:		1,184,939
Reserve Fund:	D/C - Library Services	
2015 Capital	Library Collection - purchase of additional resources in all formats	26,697
2016 Capital	Library Collection - purchase of additional resources in all formats	77,143
2017 Capital	Library Collection - purchase of additional resources in all formats	127,589
Total Committed:		231,429
Reserve Fund:	D/C - Indoor Recreation	
2012	Balance remaining of Interim Financing from Reserve Funds	156,535
2013	Balance remaining of Interim Financing from Reserve Funds	1,096,407
2014	Balance remaining of Interim Financing from Reserve Funds	795,932
Total Committed:		2,048,874
Reserve Fund:	D/C - Park Development & Related Facilities	
2017	MJS Consultants - Enniskillen Park electrical drawings [10% Prof fees Res]	2,931

Municipality of Clarington Development Charges Reserve Funds Statement For the 2017 Year Committed Amounts From Prior Years' Budgets and Council Approvals		
Year	Project Description	Amount Committed
2017 Capital	Bowmanville Valley Trail (Baseline to Waterfront)	36,000
2017 Capital	Farewell Creek Park Trail - Phase 1	428,574
2016 Capital	Aspen Spring Parkette	6,687
2015 Capital	Foster Creek neighbourhood Park	48,677
2016 Capital	Foster Creek neighbourhood Park	4,379
2017 Capital	Courtice Dog Park	36,965
2017 Capital	Enniskillen Park	135,000
2016 Capital	Bondhead waterfront Park	17,890
2016 Capital	Prince William Parkette	4,120
2017 Capital	Waterfront Trail Realignment - Energy Dr to Waverley Rd	36,000
2017 Capital	Waterfront Trail Realignment - Bennet Rd Easterly to existing trail	4,500
Total Committed:		761,721
Reserve Fund:	D/C - Operations	
2017 Capital	Bowmanville Cemetery expansion - design	22,500
2013 Capital	Depot 42 Operations Centre - Construction of Pole Barn/Quonset Hut	257,728
2016 Capital	Depot 42 Operations Centre - Construction of Pole Barn/Quonset Hut	675,000
2015 Capital	Hampton office expansion	9,983
2016 Capital	Fleet New - Roads	54,000
Total Committed:		1,019,211

Municipality of Clarington Development Charges Reserve Funds Statement For the 2017 Year Committed Amounts From Prior Years' Budgets and Council Approvals		
Year	Project Description	Amount Committed
Reserve Fund:	D/C - Roads and Related	
2017 Operating	Engineering - Design	75,000
2014 Operating	Engineering Consulting- Design CIMA (Longworth Ave W)	446
2016 Operating	Pond Maintenance/Sediment Cleanout-Clarington Ponds/Clarnew, Newc & WestSide, Bow(CIMA)	5,068
2016 Capital	Streetlights-Courtice Road (south of Holyrod Dr)	28,156
2015 Capital	Hwy #2 Streetlighting (Haines St - Bennett Rd)	4,360
2015 Capital	Baseline Rd Streetlighting (Green Rd - West side Dr)	37,580
2015 Capital	Conc Rd 3 Streetlighting	9,155
2013 Capital	Port Darlington Waterfront Park East Beach Phase 1	112,216
2017 Capital	Longworth Ave Culvert at Brookhill Tributary	67,000
2017 Capital	Longworth Ave Oversizing (Green Rd to Clarington Blvd)	15,925
2016 Capital	Pavement Rehabilitation -Green Road cycling lanes [DC -project #25] - trsf UECF from Trulls Rd for CL2	12,003
2016 Capital	Longworth Ave extension EA (Green to Holt)	108,863
2016 Capital	Middle Rd reconstruction (Con Rd 3 to urban limit)	235,302
2015 Capital	Green Rd Surface Ashphalt (Baseline to Aspen Springs)	51,683
2015 Capital	Green Rd Surface Ashphalt (Aspen Springs - Boswell Dr)	85,140
2015 Capital	Port Darlington earth removal	3,771
2016 Capital	Soper Creek pedestrian link to Camp 30	362,119
2017 Capital	Baseline Rd Extension EA (Lambs Rd to Bennett Rd)	5,000
2013/2014/2016 Capital	Grady Drive Environmental Assessment Completion (@ Foster Creek)	129,903
2011/2015 Capital	Rudell Road Reconstruction	122,645
2010/2014 Capital	Osbourne Road	393,052
2011 Capital	Green Road- 635 m North of Stevens Road	45,655
2017 Capital	Green Road - Reconstruction (Stevens to Harvey Jones)	17,799
2011 Capital	North Scugog Court	335,164
2016 Capital	North Scugog Court surface asphalt (Dan Sheehan to West Scugog)	21,437
2015 Capital	Scogog St./Middle Rd Reconstruction	228,297
2015 Capital	Green Rd Reconstruction (Harvey Jones to Longworth)	908,396
2017 Capital	George Reynolds Dr connecting link (Courtice Rd - Harry Gay Dr) Environmental Assessment	14,559
2017 Capital	George Reynolds Dr extension	88,000
2013 Capital	Concession Rd. 3 (Liberty St. - Jollow Dr.) Design	11,803
2017 Capital	Concession Rd. 3 (Middle Rd. - Liberty St.)	308,933
2013 Capital	Concession Rd. 3 (#57 - Middle Rd.)	30,972
EGD-020-16	Green Rd Grade Separation- trf'd from Conc Rd#3 (Middle to Liberty) per EGD-020-16	89,194
2013 Capital	Lake Road Extension	409,044
2014 Capital	Brookhill Blvd Oversizing	310,000
2016 Capital	Holt Rd Reconstruction (Bloor to Hwy 2)	948,435
2015 Capital	Holt Rd Reconstruction (Hwy 401 to Hwy 2) Design	91,498

Municipality of Clarington Development Charges Reserve Funds Statement For the 2017 Year Committed Amounts From Prior Years' Budgets and Council Approvals		
Year	Project Description	Amount Committed
2017 Capital	Port Darlington subdivision Rd (Port Darlington to east)	637,012
2016 Capital	Lambs Road interchange at Hwy 401 - cost/benefit study	25,300
2017 Capital	King St Cycling Facility (RR 57 to Roenigk Dr)	12,500
2017 Capital	Concession St East Reconstruction (Soper Ck Dr to Lambs Rd)	999,812
2017 Capital	North Street Sidewalk (George to Remi)	85,000
2015 Capital	Sidewalk-Hwy 2 (Rudell Rd to Given Rd) North Side	86,000
2015 Capital	Multi-Use Trail RR#57 (Nash Rd-Longworth Ave)	137,870
2015 Capital	Sidewalk-Rudell Rd (Sunset Blvd to Hart)	43,000
2014 Capital	Liberty St DC Sidewalk (Trsf fr Manvers Rd RR17 S/W	9,338
2016 Capital	Liberty St sidewalk (Longworth to Bons-west side)	98,000
2017 Capital	Liberty St sidewalk (Bons Ave to Jennigns - west side)	120,000
2011 Capital	Baseline Rd Sidewalk- Green to Westside	71,272
2015 Capital	Green Rd SideWalk(Boswell to Hwy2)	42,079
2015 Capital	Green Rd SideWalk(Boswell to Hwy2) (Trsf fr Manvers Rd RR17 S/W)	22,000
2014 Capital	RR 17 Sidewalk - East Side (Mill St N to CPR)	75,978
2016 Capital	Nash Rd at Varcoe Rd - Traffic Signals	48,026
2016 Capital	Nash Rd at Centerfield Dr -Traffic Signals	54,257
2017 Capital	Clarington Blvd at Prince William dr Traffic Signals	25,000
2017 Capital	Green Rd at Stevens Rd Traffic Signals	25,000
2017 Capital	Scugog St at Wellington St Intersection Improvements	21,604
2017 Capital	Longworth Ave and Green Rd Intersection	44,590
2017 Capital	King St at Scugog - Intersection Improvements	11,409
2017 Capital	Green Rd and Boswell Dr Intersection Improvements	71,295
2016 Capital	King St Streetscape (RR57 to Bow Creek)	4,315
2011 Capital	Brookhill Tributary Nick Point Remedial Work	7,101
2013 Capital	Bowmanville Creek Erosion Protection South of Goodyear Dam	15,000
2017 Capital	Various erosion protection works	32,349
Total Committed:		8,548,677
Reserve Fund:	D/C - Parking	
2015 Capital	New Central Parking Meters - Newcastle	19,800
Total Committed:		19,800
Total Commitments to Development Charges Reserve Funds		13,814,649