



Staff Report for Budget Committee of the Whole Meeting

Date of Meeting: June 27, 2023

Report Number: SRCFS.23.035

Department: Corporate and Financial Services

Division: Financial Services

Subject: 2022 Development Charges, Cash in Lieu of Parkland and Community Benefits Charge Reserve Funds Statement

Purpose:

To present the City of Richmond Hill's 2022 Development Charges, Cash in Lieu of Parkland and Community Benefits Charge Reserve Funds Statement, in accordance with the legislative requirements provided in the *Development Charges Act, 1997*, as amended.

Recommendation(s):

- a) That staff report SRCFS.23.035 regarding the 2022 Development Charges, Cash in Lieu of Parkland and Community Benefits Charge Reserve Funds Statement, be received for information purposes; and
- b) That the 2022 Development Charges, Cash in Lieu of Parkland and Community Benefits Charge Reserve Funds Statement be made available to the public on the City of Richmond Hill website as outlined in staff report SRCFS.23.035.

Contact Person:

Ilan Treiger, Financial Management Advisor, Long Range Financial Planning & Policy, Extension 2415

Lisa Chen, Manager Fiscal Planning & Strategy, Corporate and Financial Services, Extension 6311

Report Approval:

Submitted by: Sherry Adams, Commissioner of Corporate and Financial Services

Approved by: Darlene Joslin, City Manager

All reports are electronically reviewed and/or approved by the Division Director, Treasurer (as required), City Solicitor (as required), Commissioner, and City Manager. Details of the reports approval are attached.

Page 2

Background:

In March 1998, the provincial government enacted the Development Charges Act, 1997, (DCA) which revised existing development charges legislation. Section 43 of the DCA, 1997 and O. Reg. 82.98 outline specific reporting requirements for Development Charges Reserve Funds.

In 2015, the Province enacted Bill 73, “Smart Growth for Our Communities Act, 2015” which, among other matters, made amendments to the reporting requirements previously outlined in Section 43 of the DCA, and Section 42 of the Planning Act. The amended legislation came into effect for the Development Charges Act on January 1, 2016 and on July 1, 2016 for the Planning Act.

Following each year, the Treasurer of the municipality is required to provide Council with a financial statement relating to established development charge By-laws and reserve funds. As a result of Bill 73, the amended legislation requires that the contents of the financial statement be expanded to include additional details on:

- the use and sources of the funds and a statement as to the municipality’s compliance in not imposing, directly or indirectly, a charge related to development, except as permitted by the DCA (effective January 1,2016, previously reported for 2015)
- detailed reporting of Cash in Lieu of Parkland (Planning Act S.42(6)) received from development and how the funds are spent (effective July 1, 2016)
- detailed reporting on Community Benefits Charge, formerly Section 37 bonus density contributions (Planning Act S.37) received from development and how these funds are spent (effective July 1, 2016)

This report compiled the 2022 Development Charges, Cash in Lieu of Parkland and Community Benefits Charge Reserve Funds Statement information (summarized in Table 2). Development Charges, Cash in Lieu of Parkland and Community Benefits Charge Reserve Fund balances are not discretionary reserve funds of the City. These funds may be spent only for capital costs determined within the regulations of the Development Charges Act, 1997 and the Planning Act as amended.

Financial/Staffing/Other Implications:

Development Charges Reserve Funds

The Development Charges Reserve Funds balances have increased by \$17.89 million in 2022, from an opening balance of \$125.83 million to a closing balance of \$143.72 million (exclusive of developers’ credits). During 2022, the City collected \$19.52 million and funded \$6.12 million in capital projects from Development Charges Reserve Funds.

Page 3

Attachment 2A contains the details of the various projects funded by the Development Charges Reserve Funds, as well as, projects that were funded by Development Charges in previous years but were closed during 2022, with the surplus funds being returned to the Development Charges Reserve Funds.

Summary Table A - Development Charges Reserve Fund Activity for 2022 and 2021

City of Richmond Hill			
Development Charge Reserve Fund Activity	2022 \$(millions)	2021 \$(millions)	Difference
Beginning Balance	\$125.83	\$103.41	\$22.42
Add:			
DC Revenues	\$19.52	\$25.45	\$(5.93)
Interest Income and Other	\$3.31	\$1.05	\$2.26
Total Revenues	\$22.83	\$26.50	(\$3.67)
Less:			
DC Funds Allocated to Capital Projects	\$6.12	\$4.83	\$1.29
DC Funds Returned from Capital Projects	\$(1.18)	\$(1.43)	\$0.25
DC Credits Released	\$0.00	\$0.68	\$(0.68)
Total Expenditures	\$4.94	\$4.08	\$0.86
Ending Balance	\$143.72	\$125.83	\$17.89

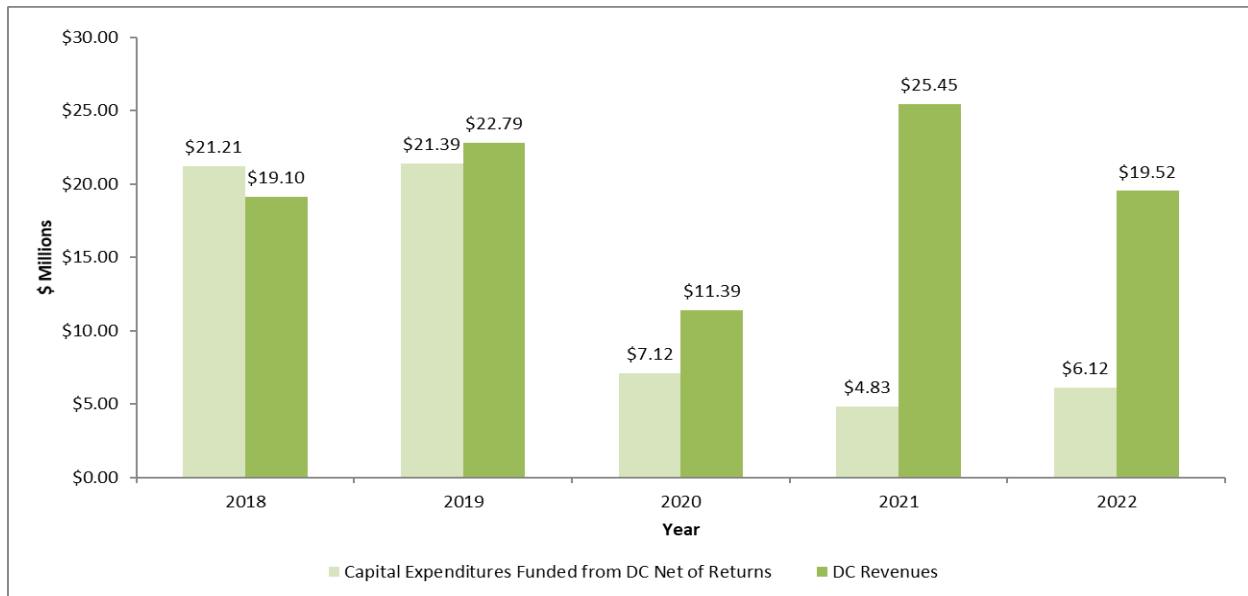
A full description of all the Development Charges Reserve Funds is provided in Table 1, as attached to this report.

As shown in the graph below, the collections of Development Charges from 2018 to 2022 totaled \$98.25 million while the expenditures towards Capital projects over the 5-year period amounted to \$60.67 million. In the past 5 years, Development Charges collections have been inconsistent year-over-year, this is mainly due to economic uncertainty resulting from the pandemic.. This is evident through a significant decrease in collections during the COVID-19 lockdown in 2020, from a collection of \$22.79 million in 2019 to \$11.39 million in 2020. The decrease in collections was followed by an immediate rebound in 2021 with a total of \$25.45 million in collections, mainly due to increase in activity related to high and medium density developments. In 2022 the City collected \$19.52 million, a decrease when compared to 2021, however the 2022 collections are in-line with collections made prior to the COVID-19 lockdown.

Page 4

The timing difference between collection of development charges and expenditure will always exist, but over an extended timeline it is expected to be net neutral. The expenditures over the past year are related to funding of significant ongoing road projects, notably Bethesda side road.

2018-2022 Development Charges Revenues and Expenditures Comparison



Attachment 2B shows the Development Charge credits which were outstanding at the beginning of the year, granted during the year, utilized during the year and the balance remaining at the end of 2022.

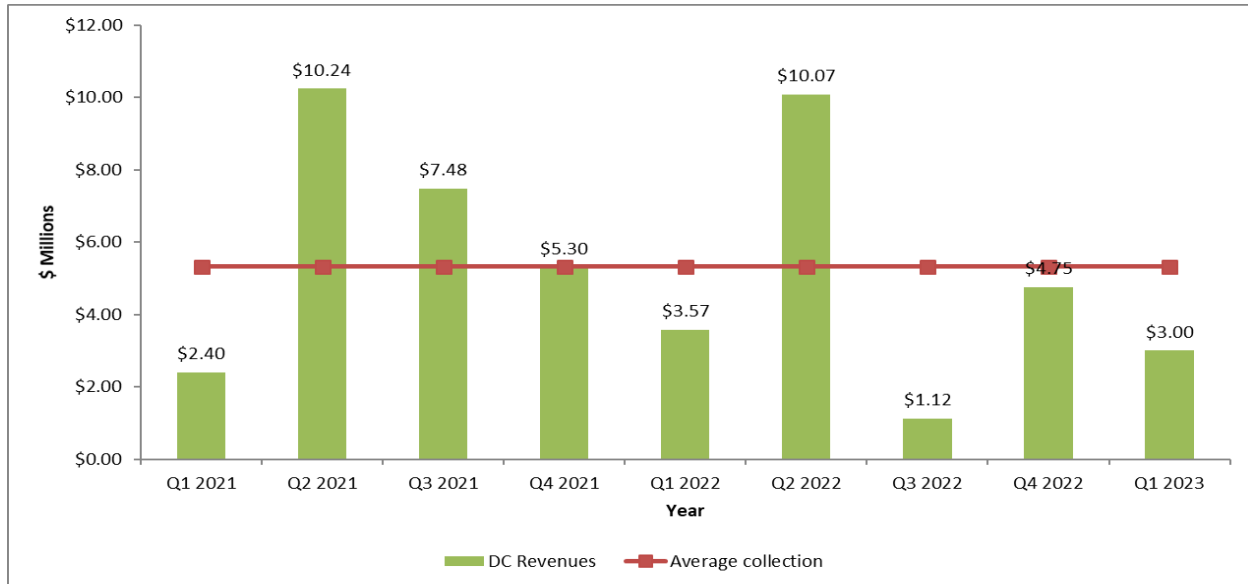
Q1 2021 - Q1 2023 Development Charges Revenues Comparison

Development Charges, which are dependent on new development and redevelopment, represent the largest funding source for growth related capital projects. As discussed above, for the past 3 years Development Charge collections were impacted by the COVID-19 lockdowns, with a significant decrease in collections in 2020 and immediate rebound in 2021.

As shown in the graph below, collections of Development Charges from Q1 2021 to Q1 2023 totaled to \$47.93 million, with average quarterly revenue collection of \$5.33 million. In the past year especially Q3 of 2022, development charges collections have significantly decreased when compared to the same time period in the prior year. This is a result of decrease in issuance of building permits for medium and high density developments.

Page 5

Staff will continue to monitor development charge reserve fund levels and the associated expenditures during the annual capital budget process to ensure the long-term financial sustainability of these reserve funds.



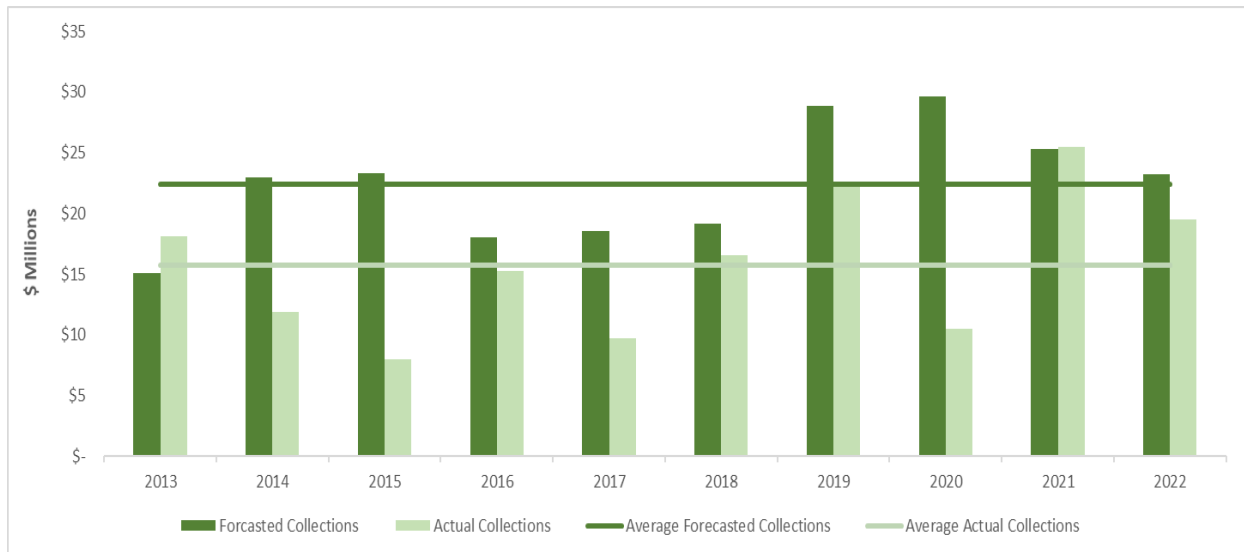
2013 - 2022 Development Charges Revenues Forecast vs. Actual Comparison

Over the past 10 years, from 2013 to 2022, Development Charges collected totaled \$157.73 million or 68% of the forecast collections of \$233.55 million. As shown in the graph below, actual collections fluctuate year over year. The average annual collections are approximately \$15.77 million, compared to the average annual forecast of approximately \$23.35 million, which is approximately \$6.8M or 68% of the forecasted collections. This variance is primarily a result of lower than anticipated residential development, particularly high density, in comparison to the forecast. This trend is supported by the number of building permits issued by the City over the same period, 11,560 building permits issued or 67% compared to a forecast of 17,280 building permits.

Development charges collection fluctuates year over year due to timing, and the amount of new development projects that come in to the City. Further, large residential developments such as subdivisions, and high-rise apartment buildings, may take longer to process when compared to individual single development applications. As such the timing of actual development charges collection may deviate from the forecast.

Page 6

Although in the past several years the Region of York has been experiencing slower than projected growth, as has Richmond Hill, in 2021 Richmond Hill has realized its forecasted growth. The Region is undertaking an update of its Official Plan and infrastructure master plans which will inform Richmond Hill’s Official Plan and growth forecast in the upcoming Development Charges By-law Update at the end of 2023, and will also provide a more realistic forecast on future development charges collections.



Cash in Lieu of Parkland Reserve Fund

The 2022 ending balance in the Cash in Lieu reserve fund is \$61.09 million and reflects increase of \$6.46 million from 2021. The City collected \$7.88 million of Cash in Lieu of parkland payments, and funded \$3.09 million of capital expenditure in 2022. Nearly 50% of the Cash-in-Lieu collected were from high and medium density development. \$2.3 million was used to fund projects such as the David Dunlap Observatory, Fulton Parkette, Carville Park, and Maplewood Park. Attachment 2A contains the details of the various projects funded by the Cash-in-Lieu of Parkland Reserve Fund.

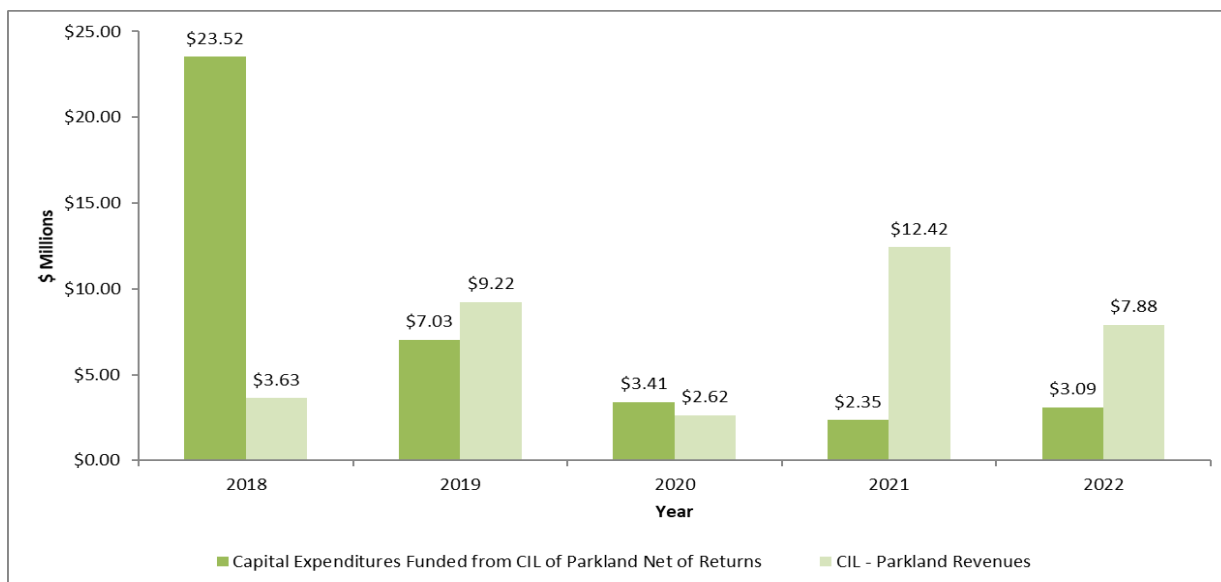
Page 7

Summary Table B – CIL of Parkland Reserve Fund Activity for 2022 and 2021

City of Richmond Hill			
CIL - Parkland Reserve Fund Activity	2022 \$(millions)	2021 \$(millions)	Difference
Beginning Balance	\$54.63	\$43.98	(\$10.65)
Add:			
CIL - Parkland Revenues	\$7.88	\$12.42	\$(4.54)
Interest Income and Other	\$1.59	\$0.43	\$1.16
Total Revenues	\$9.47	\$12.85	(\$3.38)
Less:			
CIL - Parkland Funds Allocated to Capital Projects and Acquisitions	\$3.09	\$2.35	\$(0.74)
CIL - Parkland Funds Returned from Capital Projects	\$(0.1)	\$(0.15)	\$0.05
Total Expenditures	\$3.03	\$2.20	\$0.83
Ending Balance	\$61.09	\$54.63	\$6.46

As shown in the graph below, the revenues collected for Cash in Lieu of Parkland from 2018 to 2022 totaled \$35.77 million. The expenditures towards Capital projects over the 5-year period amounted to \$39.40 million.

2018-2022 CIL of Parkland Revenues and Expenditures Comparison



Page 8

Community Benefits Charge Reserve Fund

The Province of Ontario changed municipal funding options related to Development Charges, Parkland Dedication / Cash in Lieu of Parkland, and Planning Act - Section 37 agreements, and introduced Community Benefits Charge (“CBC”) in legislation, which repeals and replaces the Section 37 of the Planning Act.

CBC could fund the growth-related, capital costs of any potential service, facilities and matters, including services recovered partially through development charges or parkland dedication, provided that the capital costs that are intended to be funded by the CBC are not capital costs that are intended to be funded under a DC by-law or parkland dedication.

On July 6th, 2022 the City of Richmond Hill approved CBC Strategy and its associated By-law.

The Community Benefits Charge Reserve Fund is reported in accordance with Section 37 of the Planning Act as follows:

City of Richmond Hill			
Community Benefits Charge Reserve Fund Activity	2022 \$(millions)	2021 \$(millions)	Difference
Beginning Balance	\$1.63	\$0.00	(\$0.21)
Add:			
s.37 Revenues	\$0.27	\$1.70	\$1.70
Interest Income and Other	\$0.00	\$0.01	\$0.01
Total Revenues	\$0.27	\$1.71	\$1.71
Less:			
s.37 Funds Returned from Capital Projects	\$(0.01)	\$0.00	\$(0.01)
s.37 Funds Allocated to Capital Projects	\$0.09	\$0.07	\$0.07
Total Expenditures	\$0.08	\$0.07	\$0.07
Ending Balance	\$1.82	\$1.63	\$1.63

Relationship to Council’s Strategic Priorities 2020-2022:

Presentation of the Development Charges, Cash in Lieu of Parkland and Section 37 Community Benefits Charge Reserve Funds Statement demonstrates wise management of resources in Richmond Hill.

This report is aligned with the Council’s Strategic Priority of a Fiscal Responsibility, in recognizing the need to ensure that the Development Charges By-laws are updated,

Page 9

when applicable, and amended for the recent changes to the Development Charges Act.

Conclusion:

The attached tables comprise the Treasurer's Statement on the Development Charges, Cash in Lieu of Parkland and Community Benefits Charge Reserve Funds for 2022. The Treasurer's Statement is provided pursuant to the reporting requirements of the *Development Charges Act, 1997*, the City's Development Charges By-laws and Planning Act as amended.

Attachments:

The following attached documents may include scanned images of appendixes, maps and photographs. All attachments have been reviewed and made accessible. If you require an alternative format please call the contact person listed in this document.

- Table 1 - Development Charges, Cash in Lieu of Parkland and Community Benefits Charge Reserve Funds
- Table 2 - Annual Treasurer's Statement of Development Charges, Cash in Lieu of Parkland and Community Benefits Charge Reserve Funds as at December 31, 2022
- Attachment 2A - Amounts Transferred to Capital (Other) Funds
- Attachment 2B - Statement of Credit Carry Forward

Page 10

Report Approval Details

Document Title:	SRCFS.23.035 2022 Development Charges, Cash in Lieu of Parkland and Community Benefits Charge Reserve Funds Statement.docx
Attachments:	<ul style="list-style-type: none">- SRCFS.23.035 - Table 1 Development Charges, Cash in Lieu of Parkland and Community Benefits Charge Reserve Funds.pdf- SRCFS.23.035 - Table 2 Development Charges, Cash in Lieu of Parkland and Community Benefits Charge Reserve Funds.pdf- SRCFS.23.035 - Table 2A Development Charges, Cash in Lieu of Parkland and Community Benefits Charge Reserve Funds.pdf- SRCFS.23.035 - Table 2B Development Charges, Cash in Lieu of Parkland and Community Benefits Charge Reserve Funds.pdf
Final Approval Date:	Jun 20, 2023

This report and all of its attachments were approved and signed as outlined below:

Gigi Li - Jun 20, 2023 - 6:13 AM

Sherry Adams - Jun 20, 2023 - 10:51 AM

Darlene Joslin - Jun 20, 2023 - 12:37 PM

SRCFS.23.035

Table 1

**2022 Treasurer's Statement Development Charges Cash in Lieu of Parkland and
Development Charges, Cash in Lieu of Parkland and Community Benefits Charge Reserve
Funds**

Type	Name	By-law	Reserve #
Area Specific	19th Avenue	170-99	61014 General
Area Specific	19th Avenue	170-99	61015 Boundary Roads
Area Specific	19th Avenue	170-99	61016 Consulting
Area Specific	Bayview Northeast	32-21	61026 General
Area Specific	Bayview Northeast	32-21	61027 Boundary Roads
Area Specific	Bayview Northwest	146-04	General
Area Specific	Bayview Northwest	146-04	61018 Boundary Roads
Area Specific	Bayview Northwest	146-04	61019 Consulting
Area Specific	Elgin West	45-19	61011 General
Area Specific	Elgin West	45-19	61012 Boundary Roads
Area Specific	Elgin West	45-19	61013 Consulting
Area Specific	Headford Excluding Storm	33-21	61028 General
Area Specific	Headford Excluding Storm	33-21	61029 Boundary Roads
Area Specific	Headford Excluding Storm	33-21	61030 Consulting
Area Specific	Headford North of Rouge-Storm Drainage	46-19	61031 General
Area Specific	North Leslie (East)	43-19	61020 General
Area Specific	North Leslie (East)	43-19	61021 Boundary Roads
Area Specific	North Leslie (East)	43-19	61022 Consulting
Area Specific	North Leslie West	42-19	61023 General
Area Specific	North Leslie West	42-19	61024 Boundary Roads
Area Specific	North Leslie West	42-19	61025 Consulting
Area Specific	Oak Ridges Lake Wilcox - Bond Crescent	67-09	61047 General
Area Specific	Oak Ridges Lake Wilcox - Douglas Road	68-09	61048 General
Area Specific	Oak Ridges Lake Wilcox - Greenfield	41-19	61045 General
Area Specific	Oak Ridges Lake Wilcox - Greenfield	41-19	61046 Consulting
Area Specific	Oak Ridges Lake Wilcox - Overall	56-14	61041 General
Area Specific	Oak Ridges Lake Wilcox - Overall	56-14	61042 Boundary Roads
Area Specific	Oak Ridges Lake Wilcox - Overall	56-14	61043 Roads
Area Specific	Oak Ridges Lake Wilcox - Overall	56-14	61044 Consulting
Area Specific	Oak Ridges Lake Wilcox - Valleyland	269-97	61040 General
Area Specific	Observatory Lane	62-09	61032 General
Area Specific	Observatory Lane	62-09	61033 Boundary Roads
Area Specific	Urban Fringe East	55-14	61036 General
Area Specific	Urban Fringe East	55-14	61037 Boundary Roads
Area Specific	Urban Fringe East	55-14	61038 Consulting
Area Specific	Urban Fringe West	315-95	61039 General
Area Specific	West Gormley	44-19	61049 General
Area Specific	Yonge Crosby General	63-09	61034 General
Area Specific	Yonge Crosby General	63-09	61035 Consulting
Development Charges	Fire Service	34-21	61006 Fire Services
Development Charges	Growth Studies	34-21	61008 Growth Studies
Development Charges	Indoor and Outdoor Recreation	34-21	61005 Indoor & Outdoor Recreation
Development Charges	Library Service	34-21	61007 Library Services
Development Charges	Public Works Yard & Fleet	34-21	61009 Public Works - Yard & Fleet
Development Charges	Engineering	34-21	61010 Engineering
Cash-in-Lieu	Cash-in-Lieu of Parkland	58-13	61003
Section 37	Section 37 Community Benefits	84-13	61053

SRCFS.23.035

Table 2

**2022 Treasurer's Statement Development Charges Cash in Lieu of Parkland and Community Benefits Charge
2022 Annual Treasurer's Statement of Development Charges, Cash-in-Lieu of Parkland and Community Benefits Charge Reserve Funds**

Description	Services to which the Development Charge Relates										Cash in lieu of Parkland Reserve Fund	Community Benefits Charge (formerly s.37 Community Benefit)
	Services Related to a Highway/Road	Water	Wastewater	Storm Water	Fire Services	Public Works	Parks & Recreation	Library Services	General Administration	TOTAL		
Opening Balance, January 1, 2022	77,963,661	1,635,391	824,152	6,381,705	1,126,096	710,448	35,876,541	2,558,270	(1,246,622)	125,829,641	54,634,154	1,638,378
Plus:												
Collections	7,556,232	6,488	90,570	28,187	488,372	940,110	8,715,470	1,297,934	402,305	19,525,667	7,885,988	267,552
Accrued Interest	1,908,165	63,588	33,007	176,411	-	4,983	1,075,378	45,080	-	3,306,611	1,592,224	-
Reduction of Funding as a Result of Capital Close ¹	595,284	988	-	1,931	-	-	578,960	2,866	6,916	1,186,946	75,141	13,662
Repayment of Monies Borrowed from Fund and Associated Interest	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	\$ 10,059,681	\$ 71,064	\$ 123,577	\$ 206,530	\$ 488,372	\$ 945,092	\$ 10,369,807	\$ 1,345,880	\$ 409,222	\$ 24,019,224	\$ 9,553,353	\$ 281,214
Less:												
Amounts Transferred to Capital (or Other) Funds ¹	1,913,839	987	-	13,218	1,003,994	44,949	1,368,018	764,181	1,011,686	6,120,871	3,091,968	93,725
Amounts Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Amounts Loaned to Other DC Service Category for Interim Financing	-	-	-	-	-	-	-	-	-	-	-	-
Credits	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	\$ 1,913,839	\$ 987	\$ -	\$ 13,218	\$ 1,003,994	\$ 44,949	\$ 1,368,018	\$ 764,181	\$ 1,011,686	\$ 6,120,871	\$ 3,091,968	\$ 93,725
Closing Uncommitted Balance, December 31, 2022	\$ 86,109,502	\$ 1,705,468	\$ 947,729	\$ 6,575,016	\$ 610,474	\$ 1,610,591	\$ 44,878,331	\$ 3,139,969	\$ (1,849,086)	\$ 143,727,994	\$ 61,095,538	\$ 1,825,867
Capital Commitments	26,958,916	2,132,352	1,184,948	2,184,082	1,668,644	1,286,410	6,381,033	1,433,542	2,286,037	45,515,964	7,143,498	577,134
Closing Committed Balance, December 31, 2022	\$ 59,150,586	\$ (426,883)	\$ (237,219)	\$ 4,390,934	\$ (1,058,170)	\$ 324,182	\$ 38,497,298	\$ 1,706,427	\$ (4,135,124)	\$ 98,212,030	\$ 53,952,039	\$ 1,248,733

¹ See Attachment 2A for details

The Municipality is compliant with s.s. 59.1 (1) of the *Development Charges Act*, whereby charges are not directly or indirectly imposed on development nor has a requirement to construct a service related to development been imposed, except as permitted by the *Development Charges Act* or another Act.

SRCFS.23.035
Attachment 2A
2022 Treasurer's Statement Development Charges Cash in Lieu of Parkland and Community Benefits Charge
Amounts Transferred to Capital (or Other) Funds - Capital Fund Transactions
January 1, 2022 to December 31, 2022

Capital Fund Transactions	Total Gross Capital Cost (Budget)	2022 Capital Cost	DC Recoverable Cost Share					Non-DC Recoverable Cost Share					
			DC By-Law Period		Grants, Subsidies Other Contributions	Post DC By-Law Period		2022 Cash-in Lieu of Parkland	Community Benefits Charge	2022 Other Reserve/Reserve Fund	2022 Tax Supported Operating Fund Contributions	2022 Rate Supported Operating Fund Contributions	2022 Grants, Subsidies Other Contributions
			2022 DC Reserve Fund Draw	2022 Reduction of funding as a result of Capital Close		Post-Period Benefit/Capacity Interim Financing	Grants, Subsidies Other Contributions						
Services Related to a Road													
HWY 404 - MBC North of HWY 7	10,382,000	9,571	4,850	-	-	-	-	-	-	-	4,721	-	
VIVA Next BRT Yonge St	5,333,835	(261,098)	-	(135,011)	-	-	-	-	-	-	-	(126,087)	
Traffic Operations and Safety Study	75,000	71,777	35,978	-	-	-	-	-	-	-	35,798	-	
Red Maple Environmental Assessment	129,489	-	12,182	-	-	-	-	-	-	-	-	-	
Flood Remediation Project	2,528,559	69,421	58,576	-	-	-	-	-	-	-	-	10,845	
Parking Strategy Update	300,000	-	4,167	-	-	-	-	-	-	-	-	-	
Bethesda Side road Reconstruction - West of Leslie	577,100	38,247	10,425	-	-	-	-	-	10,047	-	17,775	-	
Bethesda Side road Reconstruction - East of Leslie	632,600	325,268	97,591	-	-	-	-	-	-	-	227,677	-	
Bethesda Side road Reconstruction	1,000,000	114,795	34,439	-	-	-	-	-	33,291	-	47,066	-	
Bethesda Side road - Illumination Anchusa Dr.	3,293,300	2,944,873	781,532	-	-	-	-	-	2,163,341	-	-	-	
2020 Centre Street CN Crossing Upgrade	340,000	325,979	260,783	-	-	-	-	-	-	-	65,196	-	
Traffic Signal - West Beaver Creek Rd. & Wes	168,200	56,445	18,152	-	-	-	-	-	-	-	38,294	-	
Traffic Signal - Shafsbury / Canyon Feasibility	5,000	4,985	-	-	-	-	-	-	-	-	-	-	
Smart Commute	50,000	50,000	50,000	-	-	-	-	-	-	-	-	-	
Traffic Signal - West Beaver Creek Rd	765,200	-	5,105	(5,105)	-	-	-	-	-	-	-	-	
2023 Pedestrian Crossing	150,000	6,553	5,243	-	-	-	-	-	-	-	1,311	-	
Bathurst Street (YR) - Shafsbury	914,300	973	10,274	(10,287)	-	-	-	-	345	-	642	-	
Leslie St - Elgin Mills to 19th	559,800	(130,460)	273,828	(447,800)	-	-	-	-	-	-	43,512	-	
2020 Sidewalk Program - Construction	471,500	243,445	13,107	-	-	-	-	-	214,164	-	16,173	-	
Capitalized PM & OH costs	246,828	246,828	246,828	-	-	-	-	-	-	-	-	-	
Sub-Total - Services Related to Roads	27,922.7	4,133,952	1,928,044	(59204)					2,421,88		498,166	(115,242)	
Fire Services													
Hazard Ma Vehicle & Trailer	516,537	3,806	3,316	-	-	-	-	-	-	-	490	-	
All Terrain Vehicle	50,000	2,398	960	-	-	-	-	720	-	-	719	-	
Training Tower Prop	210,000	6,616	6,616	-	-	-	-	-	-	-	-	-	
Fire Apparatus	950,000	907,276	907,276	-	-	-	-	-	-	-	-	-	
Fire Fighting Equipment	100,000	38,278	38,278	-	-	-	-	-	-	-	-	-	
Fire Station - Renovation	35,000	33,364	33,364	-	-	-	-	-	-	-	-	-	
Capitalized PM & OH costs	14,183	14,183	14,183	-	-	-	-	-	-	-	-	-	
Sub-Total - Fire	1,875.72	1,005,923	1,003,994					720			1,209		
Public Works													
1 Comb. Single Axle Dump Truck	330,000	22,080	22,080	-	-	-	-	-	-	-	-	-	
Operational Centre Masterplan	1,145,000	9,900	9,900	-	-	-	-	-	-	-	-	-	
Vehicle for Maintenance and Repairs	45,000	3,834	3,834	-	-	-	-	-	-	-	-	-	
Articulated Sidewalk Tractor	320,000	9,000	9,000	-	-	-	-	-	-	-	-	-	
Capitalized PM & OH costs	135	135	135	-	-	-	-	-	-	-	-	-	
Sub-Total - Public Works	1,840.13	44,949	44,949										
Parks & Recreation													
Ed Sackfield Arena D.H	28,840,525	(163,523)	18,305	(184,993)	-	-	-	3,164	-	-	-	-	
Lake Wilcox Youth Area	4,399,800	91,408	75,969	-	-	-	-	-	-	-	15,439	-	
Parks Turf Maintenance Equipment	68,492	(1,293)	-	(1,163)	-	-	-	(129)	-	-	-	-	
DDO - Early Priorities Phase	694,366	84,567	236,591	(377,208)	-	-	-	15,624	-	-	-	209,560	
DDO - Park Assignment 3 - Design	450,000	112,538	101,284	-	-	-	-	11,254	-	-	-	-	
DDO - Park Assignment 2	1,400,000	8,090	647	-	-	-	-	7,443	-	-	-	-	
DDO - Early Priorities Phase 1 (2 year)	1,357,187	318,935	152,153	-	-	-	-	166,782	-	-	-	-	
DDO - Pickelball Facilities	800,000	146,601	87,961	-	-	-	-	58,640	-	-	-	-	
Lake Wilcox Boardwalk	2,671,765	9,489	7,803	-	-	-	-	904	-	-	782	-	
Briar Nine Reserve & Trail Expansion	64,600	60,270	54,206	-	-	-	-	6,064	-	-	-	-	
Rockwell Parkette - Construction	527,000	3,002	2,702	-	-	-	-	300	-	-	-	-	
Church Street (Storm and Road)	429,300	11,877	4,435	(4,435)	-	-	-	-	-	-	10,095	1,783	
Flood Farmstead Park	932,813	(4,928)	-	(4,435)	-	-	-	(493)	-	-	-	-	
Monitoring and Restoration (long term)	498,103	51,439	16,487	-	-	-	-	4,833	-	-	9,845	23,264	
Private Charles Hill Park	393,100	21,900	19,710	-	-	-	-	2,190	-	-	-	-	
Park Furniture	30,000	27,977	25,179	-	-	-	-	2,798	-	-	-	-	
Dove Park	143,100	74,447	67,008	-	-	-	-	7,440	-	-	-	-	
Bridgview Park	461,200	73,823	66,428	-	-	-	-	7,395	-	-	-	-	
Harding Park Revitalization	741,188	75,534	16,326	-	-	-	-	19,503	-	-	39,705	-	
Great Land Interim Local Park - D and C	414,000	229,844	156,283	-	-	-	-	73,561	-	-	-	-	
North Operations Yard - Connor Room	150,000	93,550	93,550	-	-	-	-	-	-	-	-	-	
Capitalized PM & OH costs	158,255	158,255	164,981	(6,726)	-	-	-	-	-	-	-	-	
Sub-Total - Parks & Recreation	45,314.72	1,483,803	1,368,018	(57960)				3,712			60,426	25,047	

Attachment 2A
2022 Treasurer's Statement Development Charges Cash in Lieu of Parkland and Community Benefits Charge
Amounts Transferred to Capital (or Other) Funds - Capital Fund Transactions
January 1, 2022 to December 31, 2022

Capital Fund Transactions	Total Gross Capital Cost (Budget)	2022 Capital Cost	DC Recoverable Cost Share					Non-DC Recoverable Cost Share					
			DC By-Law Period			Post DC By-Law Period		2022 Cash-in Lieu of Parkland	Community Benefits Charge	2022 Other Reserve/Reserve Fund	2022 Tax Supported Operating Fund Contributions	2022 Rate Supported Operating Fund Contributions	2022 Grants, Subsidies Other Contributions
			2022 DC Reserve Fund Draw	2022 Reduction of funding as a result of Capital Close	Grants, Subsidies Other Contributions	Post-Period Benefit/Capacity Interim Financing	Grants, Subsidies Other Contributions						
Library Services													
O.R. Library - O.R. Design	11,863,000	60,405	11,306	-	-	-	-	-	1,903	47,196	-	-	-
2018 Auto Materials Handling Sorting Station	230,000	216,355	194,719	-	-	-	-	-	21,635	-	-	-	-
2019 Auto Materials Handling Sorting Station	200,000	138,360	124,524	-	-	-	-	-	-	13,836	-	-	-
2019 Online Payment Module	15,000	7,033	6,330	-	-	-	-	-	-	703	-	-	-
2019 STEAM Technology RV & RG	30,000	3,004	2,704	-	-	-	-	-	-	300	-	-	-
2019 Browsersy Furniture	12,000	10,474	9,426	-	-	-	-	-	-	1,047	-	-	-
2019 Collection Development	335,500	5	5	-	-	-	-	-	-	5	-	-	-
2020 Collection Development	345,600	75,895	68,302	-	-	-	-	-	-	7,593	-	-	-
2021 Collection Development	356,000	73,661	66,295	-	-	-	-	-	-	7,366	-	-	-
Modular Collaborative Space Emerging Technologies	160,000	160,000	144,000	-	-	-	-	-	-	16,000	-	-	-
Strategic Planning	100,000	8,954	8,058	-	-	-	-	-	-	895	-	-	-
2022 Digital Strategy	250,000	96,497	86,847	-	-	-	-	-	-	9,650	-	-	-
2022 Master Plan Study	100,000	45,923	41,331	-	-	-	-	-	-	4,592	-	-	-
Energy Conservation - Phase 1	1,232,700	(2,866)	-	(2,866)	-	-	-	-	-	-	-	-	-
Capitalized PM & OH costs	332	332	332	-	-	-	-	-	-	-	-	-	-
Sub-Total - Library Services	15,230,1	894,033	764,181	(2,866)					23,38	109,180			
Administration (General Government)													
Urban Design Guideline	200,000	(15,587)	-	(6,916)	-	-	-	-	-	(877)	-	(7,793)	-
Secondary Plan - Richmond Hill Centre	844,700	1,418	76	-	-	-	-	-	-	1,343	-	-	-
Transportation Master Plan	584,798	165,175	165,175	-	-	-	-	-	-	-	-	-	-
UMESP Update	445,982	85,996	82,296	-	-	-	-	-	-	3,700	-	-	-
2019 New Comprehensive Zoning By-law	914,562	61,721	55,549	-	-	-	-	-	-	6,172	-	-	-
2020 New Comprehensive Zoning By-law	350,000	38,061	34,255	-	-	-	-	-	-	3,806	-	-	-
2021 New Comprehensive Zoning By-law	500,000	149,549	134,595	-	-	-	-	-	-	14,955	-	-	-
2019 DC Background Study	133,485	1,283	1,037	-	-	-	-	-	-	246	-	-	-
2021 DC Background Study & 2019 DC Appeal	110,000	15,737	14,163	-	-	-	-	-	-	1,574	-	-	-
2022 CBC Strategy / Land Study / Appeal	125,000	122,302	122,302	-	-	-	-	-	-	-	-	-	-
2023 DC Background Study	200,000	6,113	6,113	-	-	-	-	-	-	-	-	-	-
Affordable Housing Strategy	100,000	2,084	1,875	-	-	-	-	-	-	208	-	-	-
Parking Strategy Update	300,000	8,334	3,192	-	-	-	-	-	-	5,142	-	-	-
2020 Recreational and Cultural Plan	152,640	106,590	47,966	-	-	-	29,277	-	-	29,348	-	-	-
Official Plan Update	450,000	137,451	123,706	-	-	-	-	-	-	13,745	-	-	-
Transportation Development Charges Background Study	150,000	61,996	61,996	-	-	-	-	-	-	-	-	-	-
Traffic Data Collection	70,000	64,652	64,652	-	-	-	-	-	-	-	-	-	-
Capitalized PM & OH costs	92,800	92,800	92,800	-	-	-	-	-	-	-	-	-	-
Sub-Total - Administration (General Government)	5,703,96	1,105,676	1,011,686	(6,916)			29,277			79,422			(7,793)
Projects Funded from CIL of Parkland, no DC													
Town Park Master Plan	150,000	3,548	-	-	-	-	3,548	-	-	-	-	-	-
Park Maintenance Facility (99)	675,000	3,225	-	-	-	-	3,225	-	-	-	-	-	-
Harding Lennox Park Revitalization - Design	316,400	2,475	-	-	-	-	2,475	-	-	1,380	-	-	-
Harding Lennox Park Revitalization - Construction	1,188,400	7,053	-	-	-	-	2,116	-	-	4,937	-	-	-
DDO Long Term Rehabilitation - Design & Construction	5,745,300	225,628	-	-	-	-	225,628	-	-	-	-	-	-
Mill Pond Master Plan	200,000	73,218	-	-	-	-	73,218	-	-	-	-	-	-
Bayview Hill Revitalization	862,100	147,670	-	-	-	-	44,296	-	-	103,374	-	-	-
Homer Play Structure Playground	412,100	17,324	-	-	-	-	3,464	-	-	13,860	-	-	-
Russell Farm Playground	325,800	187,830	-	-	-	-	37,580	-	-	150,250	-	-	-
Windham Parkette	492,900	5,924	-	-	-	-	1,185	-	-	4,739	-	-	-
Fulton Parkette	425,000	279,679	-	-	-	-	279,679	-	-	-	-	-	-
Relocation of Watermain - 950 Bethesda	293,750	247,885	-	-	-	-	247,885	-	-	-	-	-	-
Carrville Park	214,200	53,252	-	-	-	-	31,946	-	-	21,306	-	-	-
Carrville Park - Construction	1,400,000	1,008,082	-	-	-	-	1,008,082	-	-	-	-	-	-
Crosby - Tennis Court Resurfacing	275,000	136,722	-	-	-	-	27,344	-	-	109,377	-	-	-
French Royalist Tennis Court	70,200	29,030	-	-	-	-	17,409	-	-	11,620	-	-	-
Minthorn Park	63,500	2,488	-	-	-	-	1,481	-	-	987	-	-	-
Maplewood Park - Play Structure	425,000	329,851	-	-	-	-	329,851	-	-	-	-	-	-
Silver Stream Park Waterplay	49,100	2,442	-	-	-	-	487	-	-	1,955	-	-	-
Parkland By-law Update	75,000	62,601	-	-	-	-	62,601	-	-	-	-	-	-
Richmond Green Artificial Turf	51,000	10,792	-	-	-	-	6,475	-	-	4,317	-	-	-
Willow Grove Tennis Court	45,000	36,154	-	-	-	-	7,231	-	-	28,923	-	-	-
Brickworks Park Revitalization	220,100	19,614	-	-	-	-	2,859	-	-	16,755	-	-	-
Pickleball Courts	163,500	42,869	-	-	-	-	42,869	-	-	-	-	-	-
Rouge Woods	3,850	3,850	-	-	-	-	3,850	-	-	-	-	-	-
TRCA Legal and Closing Costs	15,000	4,607	-	-	-	-	4,607	-	-	-	-	-	-
Capitalized PM & OH costs	192,247	192,247	-	-	-	-	192,247	-	-	-	-	-	-
Sub-Total - Projects Funded from CIL of Parkland, no DC	14,349,4	3,136,040					2,62,260			473,780			

Attachment 2A
2022 Treasurer's Statement Development Charges Cash in Lieu of Parkland and Community Benefits Charge
Amounts Transferred to Capital (or Other) Funds - Capital Fund Transactions
January 1, 2022 to December 31, 2022

Capital Fund Transactions	Total Gross Capital Cost (Budget)	2022 Capital Cost	DC Recoverable Cost Share					Non-DC Recoverable Cost Share						
			DC By-Law Period			Post DC By-Law Period		2022 Cash -in Lieu of Parkland	Community Benefits Charge	2022 Other Reserve/Reserve Fund	2022 Tax Supported Operating Fund Contributions	2022 Rate Supported Operating Fund Contributions	2022 Grants, Subsidies Other Contributions	
			2022 DC Reserve Fund Draw	2022 Reduction of funding as a result of Capital Close	Grants, Subsidies Other Contributions	Post-Period Benefit/Capacity Interim Financing	Grants, Subsidies Other Contributions							
Projects Funded from s.37 of the Planning Act, no DC														
Community Space - Expression Condo	538,000	(13,662)	-	-	-	-	-	(13,662)	-	-	-	-	-	-
Raccoon Park - Tennis / PL	87,640	86,622	-	-	-	-	-	86,622	-	-	-	-	-	-
Capitalized PM & OH costs	7,103	7,103	-	-	-	-	-	7,103	-	-	-	-	-	-
Sub- Total - Projects Funded from s.37 of the Planning Act, no DC	632,74	80,063	-	-	-	-	-	80,063	-	-	-	-	-	-
TOTAL:	112,869,65	11,884,439	6,120,872	(1,186,946)	-	-	-	3,01,968	80,063	2,444,26	1,222,184	(90,195)	201,767	

**SRCFS.23.035
Attachment 2B**

**2022 Treasurer's Statement Development Charges Cash in Lieu of Parkland and Community Benefits Charge
Statement of Credit Holder Transactions**

Credit Holder	Applicable DC Reserve Fund	Credit Balance Outstanding Beginning of Year 2022	Additional Credits Granted During Year	Credits Used by Holder During Year	Indexing	Credit Balance Outstanding End of Year 2022
Barker Business Park - PH2 19T-06005	BL 30-16 Bayview North East	4,782,022	-	-	824,899	5,606,921
2179548 Ontario Ltd (Catalia) - D06-03062	BL 47-19 City Wide	1,744,247	-	-	300,883	2,045,129
Total		\$ 6,526,269	\$ -	\$ -	\$ 1,125,781	\$ 7,652,051