



Staff Report for Budget Committee of the Whole Meeting

Date of Meeting: May 28, 2024

Report Number: SRCFS.24.022

Department: Corporate and Financial Services

Division: Financial Services

Subject: 2023 Development Charges, Cash in Lieu of Parkland and Community Benefits Charge Reserve Funds Statement

Purpose:

To present the City of Richmond Hill's 2023 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*, and the Planning Act, 1990, as amended.

Recommendation(s):

- a) That Council receive staff report SRCFS.24.022 for information purposes; and
- b) That the 2023 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 the report.

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.

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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 2023 Development Charges, Cash in Lieu of Parkland and Community Benefits Charge Reserve Funds Statement information. 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 uncommitted Development Charges Reserve Funds balances have increased by \$18.78 million in 2023, from an opening balance of \$143.72 million to a closing balance of \$162.50 million (exclusive of developers’ credits). During 2023, the City collected \$22.99 million and funded \$8.98 million in capital projects from Development Charges Reserve Funds.

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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 2023, with the surplus funds being returned to the Development Charges Reserve Funds.

Summary Table A - Development Charges Reserve Fund Activity for 2022 and 2023

City of Richmond Hill			
Development Charge Reserve Fund Activity	2022 \$(millions)	2023 \$(millions)	Difference
Beginning Balance	\$125.83	\$143.72	\$17.89
Add:			
DC Revenues	\$19.52	\$22.99	\$3.47
Interest Income and Other	\$3.31	\$4.43	\$1.12
Total Revenues	\$22.83	\$27.42	\$4.59
Less:			
DC Funds Allocated to Capital Projects	\$6.12	\$8.98	\$2.86
DC Funds Returned from Capital Projects	\$(1.18)	\$(0.34)	\$0.84
DC Credits Released	\$0.00	\$0.00	\$0.00
Total Expenditures	\$4.94	\$8.64	\$3.70
Ending Balance	\$143.72	\$162.50	\$18.78

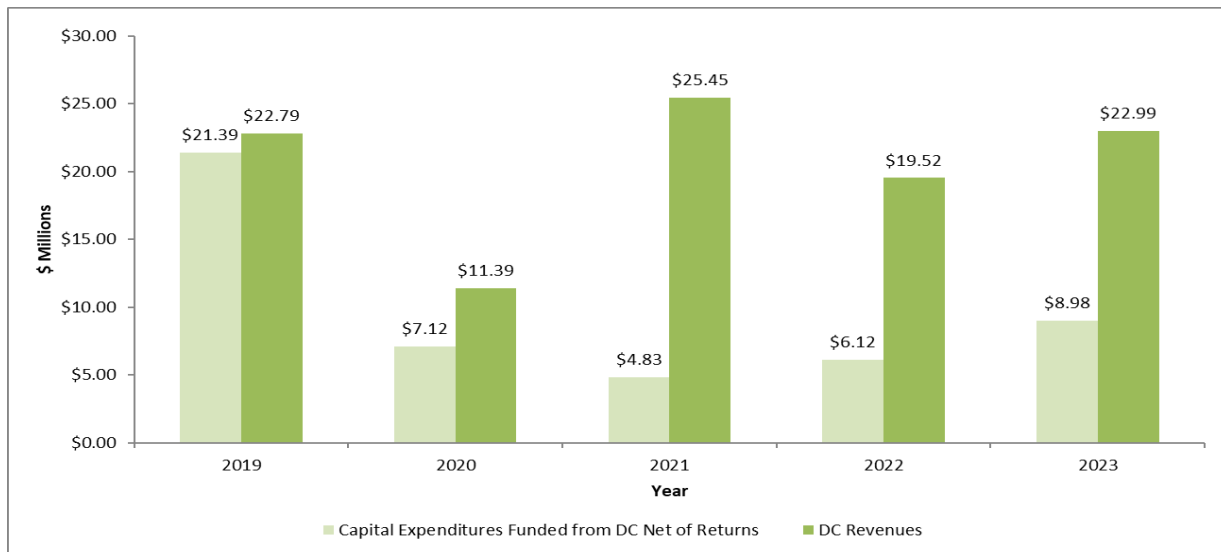
A full description of all the Development Charges Reserve Funds is provided in Table 1, as attached to this report.

As shown in the graph below, the collections of Development Charges from 2019 to 2023 totaled \$102.14 million while the expenditures towards Capital projects over the 5-year period amounted to \$48.44 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. This trend 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 2023, the City collected \$22.99 million, which is consistent with the pre-pandemic revenues, and represents an increase of \$3.47 million when compared to 2022, mainly due to a significant increase in residential development activity in the month of June of 2023.

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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 projects such as, construction of the Elmway pond, reconstruction of King Road, Leyburn Avenue extension (Yonge and Bernard area servicing), as well as, Dove Park revitalization and Xpressions Condos Community Space.

2019-2023 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 2023.

Requirement to Spend or Allocate Development Charges

In accordance with the Development Charges Act, beginning in 2023 and in each calendar year thereafter, a municipality shall spend or allocate at least 60% of the monies that are in a reserve fund for the following services at the beginning of the year:

- Water supply services;
- Waste water services;
- Services related to a highway.

Richmond Hill is in compliance with the requirement of development charges allocation set out in the Development Charges Act.

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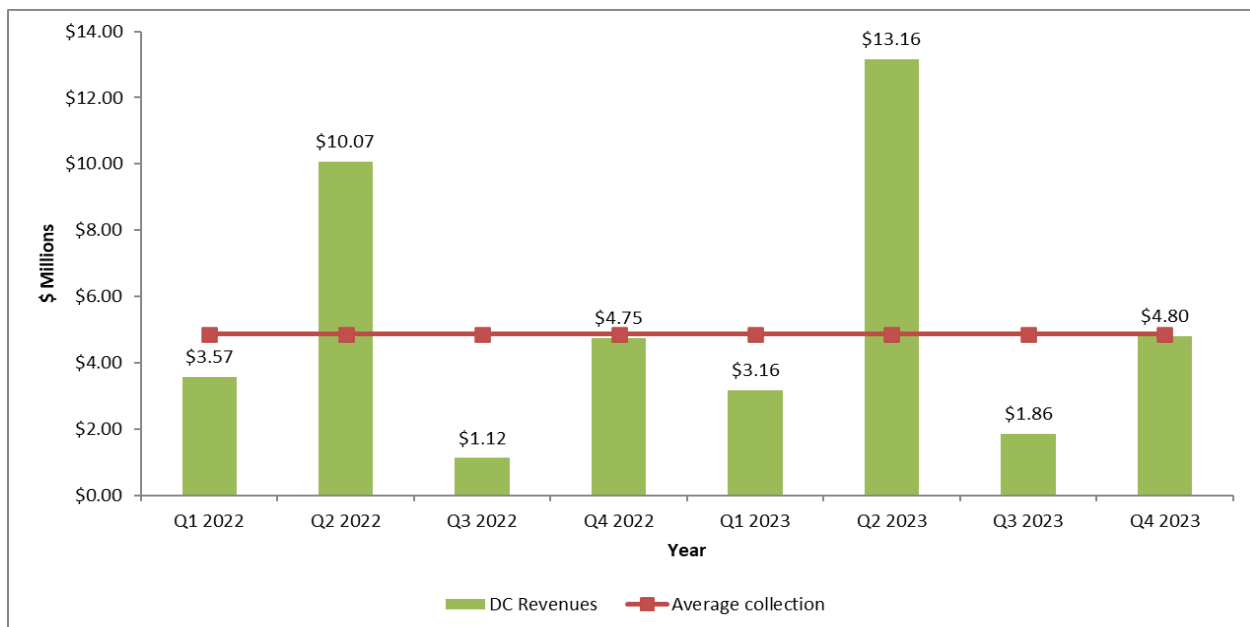
Through the annual capital planning process Richmond Hill has allocated approximately \$146 million between 2024 and 2033 to future Engineering Services capital growth projects. This represents approximately 80% of the of the reserve fund balance and forecasted revenues over the same period, dedicated to services outlined above.

Q1 2022 - Q4 2023 Development Charges Revenues Comparison

Development Charges, which are dependent on new development and redevelopment, represent 38% of the 2024-2033 capital budget forecast, and is 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 onwards, with a consistent average collection \$22.65 million per year.

As shown in the graph below, collections of Development Charges from Q1 2022 to Q4 2023 totaled to \$42.49 million, with average quarterly revenue collection of \$5.31 million. The development charges collection trend is reflective of the seasonality in development activity, as evident in the chart below Q1 and Q3 are typically lower than the rest of the year, while Q2 of each year is the highest in the year.

Development charges revenues are consistent when compared by quarter, year over year. Staff will continue to monitor the development charges collections trend, review the timing of capital projects and reserve fund levels as part of the annual capital budget process to ensure the long term financial sustainability of these reserve funds.



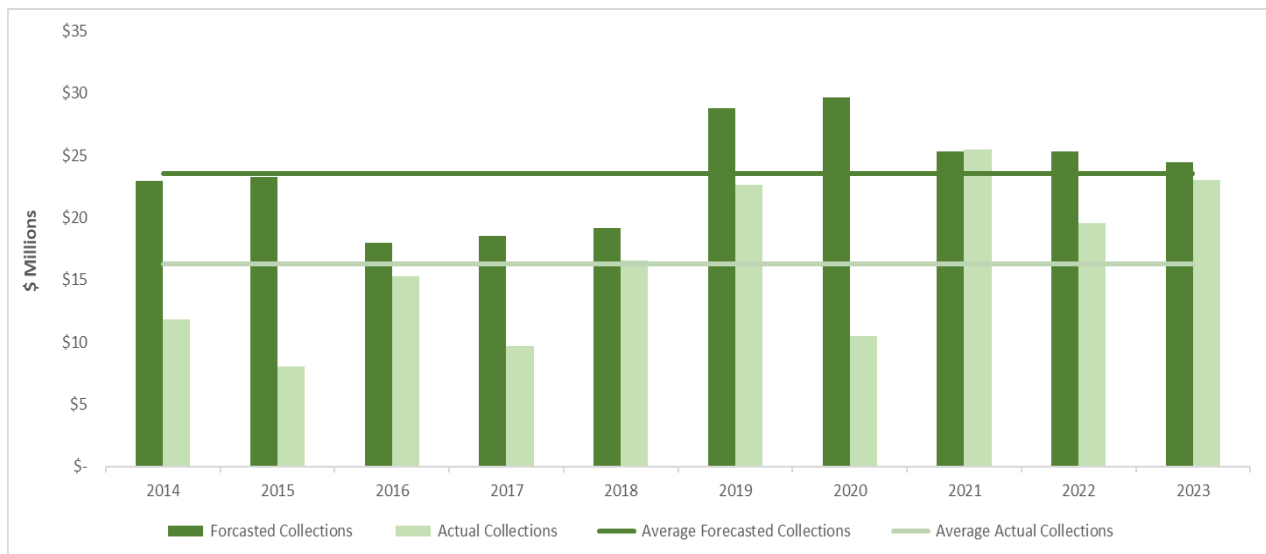
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2014 - 2023 Development Charges Revenues Forecast vs. Actual Comparison

Over the past 10 years, from 2014 to 2023, Development Charges collected totaled \$162.60 million or 69% of the forecast collections of \$235.42 million. As shown in the graph below, actual collections fluctuate year over year. The average annual collections are approximately \$16.26 million, compared to the average annual forecast of approximately \$23.54 million, which is approximately \$7.28M or 69% of the forecasted collections. This variance is primarily a result of lower than anticipated residential development, particularly high density, in comparison to the forecast.

Development charges collection fluctuates year over year due to timing, and the amount of new development projects that come into 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.

Although in the past several years the Region of York has been experiencing slower than projected growth, as has Richmond Hill, Richmond Hill did realize its forecasted growth in 2021. In March 2024 Richmond Hill has updated its Development Charges Background Study, which reflects updated growth forecast. Staff will continue to monitor the actual and forecasted development charges collections, and adjust its development charges revenues expectations.



Cash in Lieu of Parkland Reserve Fund

The 2023 ending uncommitted balance in the Cash in Lieu reserve fund is \$61.88 million and reflects increase of \$0.79 million from 2022. The City collected \$2.77 million of Cash in Lieu of parkland payments, and funded \$4.05 million of capital expenditure in 2023. Nearly 70% of the Cash-in-Lieu collected were from medium density development. Significant projects funded through Cash in Lieu of Parkland include:

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David Dunlap Observatory Early Priorities Phase 1 , David Dunlap Observatory Pickleball Facilities, David Dunlap Observatory Assignments 2 and 3, Fulton Parkette, Richmond Green play structure, and Richmond Green artificial turf, and Minthorn Park revitalization. Attachment 2A contains the details of the various projects funded by the Cash-in-Lieu of Parkland Reserve Fund.

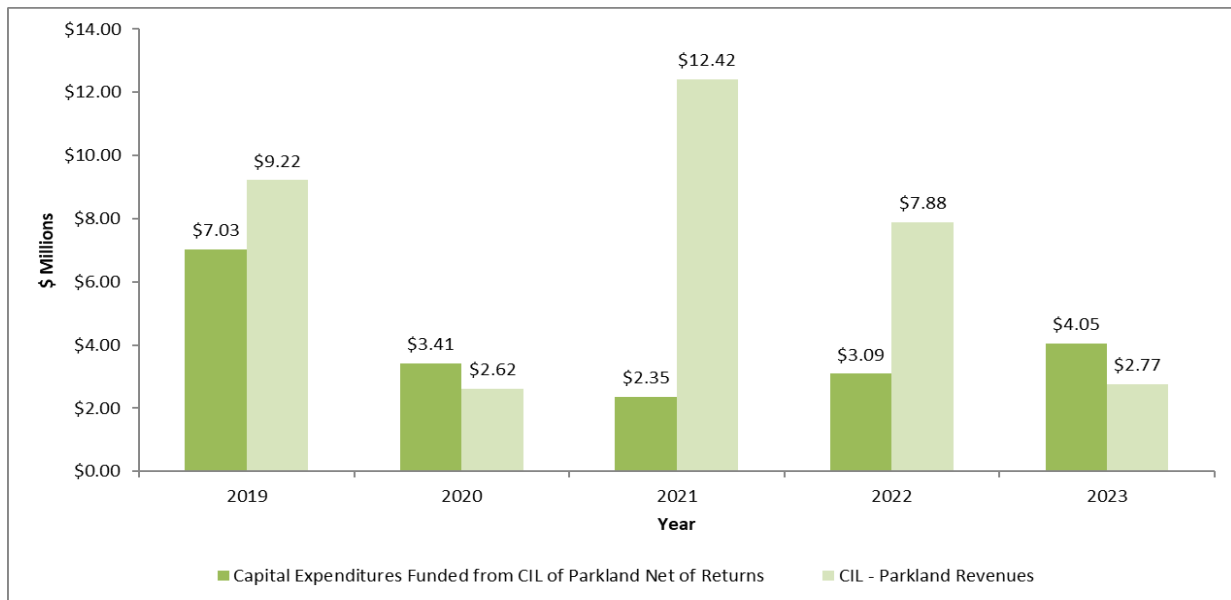
Summary Table B – CIL of Parkland Reserve Fund Activity for 2022 and 2023

City of Richmond Hill			
CIL - Parkland Reserve Fund Activity	2022 \$(millions)	2023 \$(millions)	Difference
Beginning Balance	\$54.63	\$61.09	\$6.46
Add:			
CIL - Parkland Revenues	\$7.88	\$2.77	\$(5.11)
Interest Income and Other	\$1.59	\$2.05	\$0.46
Total Revenues	\$9.47	\$4.82	\$(4.65)
Less:			
CIL - Parkland Funds Allocated to Capital Projects and Acquisitions	\$3.09	\$4.05	\$0.96
CIL - Parkland Funds Returned from Capital Projects	\$(0.1)	\$(0.02)	\$0.08
Total Expenditures	\$2.99	\$4.03	\$1.73
Ending Balance	\$61.09	\$61.88	\$0.79

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As shown in the graph below, the revenues collected for Cash in Lieu of Parkland from 2019 to 2023 totaled \$34.91 million. The expenditures towards Capital projects over the 5-year period amounted to \$19.93 million.

2019-2023 CIL of Parkland Revenues and Expenditures Comparison



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. The City of Richmond Hill approved the CBC Strategy and its associated By-law in 2022

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.

The 2023 ending balance in the Community Benefits Charge reserve fund is \$1.41 million and reflects decrease of \$0.41 million from 2022. The City collected \$.17 million of s.37 of the Planning Act, legacy, payments, and funded \$0.63 million of capital expenditure in 2023, most of which relates to Racoon Park Tennis Court.

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Summary Table C – Community Benefits Charge Reserve Fund Activity for 2022 and 2023

City of Richmond Hill				
Community Benefits Charge Reserve Fund Activity	2022 \$(millions)	2023 \$(millions)	Difference	
Beginning Balance	\$1.63	\$1.82	(\$0.19)	
Add:				
s.37 Revenues	\$0.27	\$0.17	\$(0.10)	
Interest Income and Other	\$0.00	\$0.00	\$0.00	
Total Revenues	\$0.27	\$0.17	\$(0.10)	
Less:				
s.37 Funds Returned from Capital Projects	\$(0.01)	\$(0.05)	\$(0.04)	
s.37 Funds Allocated to Capital Projects	\$0.09	\$0.63	\$0.54	
Total Expenditures	\$0.08	\$0.58	\$0.05	
Ending Balance	\$1.82	\$1.41	\$(0.41)	

Relationship to Strategic Plan:

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 Plan Pillar of Strengthening our Foundations, in recognizing the need to comply with the legislative requirements set in the Development Charges Act. As well as utilizing this report to inform future decisions on capital funding that are evidence based and data driven to enable the City’s long term financial sustainable.

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 2023. 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.

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Attachments:

The following attached documents may include scanned images of appendixes, maps and photographs. 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, 2023
- Attachment 2A - Amounts Transferred to Capital (Other) Funds
- Attachment 2B - Statement of Credit Carry Forward

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Report Approval Details

Document Title:	SRCFS.24.022 - 2023 Treasurer's Statement Development Charges Cash in Lieu of Parkland and Community Benefits Charge.docx
Attachments:	- SRCFS.24.022 - Table 1 - Development Charges, Cash in Lieu of Parkland and Community Benefits Charge Reserve Funds.pdf - SRCFS.24.022 - Table 2 -Annual Treasurer's Statement of DC, CIL of Parkland and CBC Reserve Fund.pdf - SRCFS.24.022 - Table 2A - Amounts Transferred to Capital (Other) Funds.pdf - SRCFS.24.022 - Table 2B - Statement of Credit Carry Forward.pdf
Final Approval Date:	May 14, 2024

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

Gigi Li - May 14, 2024 - 2:17 PM

Sherry Adams - May 14, 2024 - 3:11 PM

Darlene Joslin - May 14, 2024 - 3:28 PM

SRCFS.24.022

Table 1

**2023 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.24.022

Table 2

2023 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, 2023	86,109,502	1,705,468	947,729	6,575,016	610,474	1,610,591	44,878,330	3,139,969	(1,841,307)	143,735,773	61,095,538	1,825,867
Plus:												
Collections	9,625,055	1,633	-	-	492,562	927,246	10,099,016	1,443,831	408,872	22,998,214	2,770,972	172,850
Accrued Interest	2,302,862	84,901	45,485	232,037	-	21,966	1,661,525	78,820	-	4,427,597	2,058,283	-
Reduction of Funding as a Result of Capital Close ¹	276,827	-	-	-	-	-	-	53,718	3,415	333,961	17,085	50,407
Repayment of Monies Borrowed from Fund and Associated Interest	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	\$ 12,204,745	\$ 86,534	\$ 45,485	\$ 232,037	\$ 492,562	\$ 949,212	\$ 11,760,541	\$ 1,576,369	\$ 412,288	\$ 27,759,772	\$ 4,846,340	\$ 223,257
Less:												
Amounts Transferred to Capital (or Other) Funds ¹	4,287,531	157	-	308	95,084	427,585	2,841,277	371,597	964,525	8,988,064	4,052,020	633,991
Amounts Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Amounts Loaned to Other DC Service Category for Interim Financing	-	-	-	-	-	-	-	-	-	-	-	-
Credits	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	\$ 4,287,531	\$ 157	\$ -	\$ 308	\$ 95,084	\$ 427,585	\$ 2,841,277	\$ 371,597	\$ 964,525	\$ 8,988,064	\$ 4,052,020	\$ 633,991
Closing Balance Prior to Commitments, December 31, 2023	\$ 94,026,716	\$ 1,791,845	\$ 993,214	\$ 6,806,745	\$ 1,007,952	\$ 2,132,218	\$ 53,797,594	\$ 4,344,741	\$ (2,393,544)	\$ 162,507,481	\$ 61,889,858	\$ 1,415,133
Capital Commitments	34,297,642	2,475,427	1,372,122	2,352,699	1,860,112	1,345,854	8,292,656	2,066,259	1,783,333	55,846,104	11,780,650	115,444
Closing Balances Post Commitments, December 31, 2023	\$ 59,729,074	\$ (683,582)	\$ (378,908)	\$ 4,454,046	\$ (852,160)	\$ 786,364	\$ 45,504,938	\$ 2,278,482	\$ (4,176,877)	\$ 106,661,377	\$ 50,109,208	\$ 1,299,689

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.24.022
Attachment 2A
2023 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, 2023 to December 31, 2023

Capital Fund Transactions	Total Gross Capital Cost (Budget)	2023 Capita Cost	DC Recoverable Cost Share					Non-DC Recoverable Cost Share						
			DC By-Law Period		Post DC By-Law Period			2023 Cash-in Lieu of Parkland	Community Benefits Charge	2023 Other Reserve/Reserve Fund	2023 Tax Supported Operating Fund Contributions	2023 Rate Supported Operating Fund Contributions	2023 Grants, Subsidies Other Contributions	
			2023 DC Reserve Fund Draw	2023 Reductio of funding as a rest of Capital Clos	Grants, Subsidies Other Contributions	Post-Period Benefit/Capacity Interim Financing	Grants, Subsidies Other Contributions							
Services Related to a Road														
VIVA Next BRT Yonge St	5,333,835	(2,999)	-	(2,999)	-	-	-	-	-	-	-	-	-	-
Traffic Operations and Safety Study	75,000	2,516	1,258	-	-	-	-	-	-	-	1,258	-	-	-
North Leslie East Boundary Road	559,800	(273,828)	-	(273,828)	-	-	-	-	-	-	-	-	-	-
Elmway Pond - Contribution	997,679	997,679	997,679	-	-	-	-	-	-	-	-	-	-	-
Oxford Direzze Trail	410,500	26,766	20,628	-	-	-	-	-	-	1,553	-	4,584	-	-
Maple Grove Ave Road Reconstruction - Design	317,287	110,635	2,419	-	-	-	-	-	-	-	36,881	-	36,381	34,955
Addison Extension EA	450,000	205,963	205,963	-	-	-	-	-	-	-	-	-	-	-
Flood Remediation Project	2,528,559	5,785	4,881	-	-	-	-	-	-	-	904	-	-	-
Parking Strategy Update	300,000	46,795	20,947	-	-	-	-	-	-	-	25,848	-	-	-
Bethesda Side Road Reconstruction - West of Leslie	577,100	66,219	18,049	-	-	-	-	-	-	17,395	30,774	-	-	-
Bethesda Side Road Reconstruction - East of Leslie	632,600	111,281	33,388	-	-	-	-	-	-	-	77,893	-	-	-
Bethesda Side road Reconstruction	1,000,000	400,072	120,021	-	-	-	-	-	-	116,021	164,029	-	-	-
Bethesda Side road - Illumination Anchusa Dr	3,293,300	334,518	88,966	-	-	-	-	-	-	233,347	12,206	-	-	-
Bethesda Side road Reconstruction - Phase 2	4,200,000	2,367,447	305,029	-	-	-	-	-	-	1,062,683	-	-	-	999,735
Traffic Signal - West Beaver Creek Rd. & Wes	168,200	29,779	14,890	-	-	-	-	-	-	-	14,890	-	-	-
Highway 404 Overpass	14,880,400	235,043	235,043	-	-	-	-	-	-	-	-	-	-	-
Sidewalk Infill Program - Oak Ridges	471,500	413	413	-	-	-	-	-	-	-	-	-	-	-
Sidewalk Infill Program	182,000	4,995	1,499	-	-	-	-	-	-	3,497	-	-	-	-
GIS Program Evolution	150,000	59,978	1,891	-	-	-	-	-	-	-	58,087	-	-	-
Rosemary Ave - Construction	850,000	58,947	3,537	-	-	-	-	-	-	31,831	-	23,579	-	-
Walkway Street Illumination	125,000	48,757	14,627	-	-	-	-	-	-	34,130	-	-	-	-
King Rd Reconstruction	5,180,900	3,869,333	660,137	-	-	-	-	-	-	648,411	-	2,560,784	-	-
2023 - Annual Traffic Improvements	24,386	375,000	4,877	-	-	-	-	-	-	-	19,509	-	-	-
2023 - Traffic Data Collection Program	105,000	78,965	15,793	-	-	-	-	-	-	-	63,172	-	-	-
Geometric Improvement Valleymede and Hwy 7	5,000	1,500	595	-	-	-	-	-	-	-	3,500	-	-	-
Bedford Park Avenue Reconstruction	2,500,000	14,311	595	-	-	-	-	-	-	-	6,918	6,798	-	-
2023 Pedestrian Crossing PXO	150,000	110,033	88,026	-	-	-	-	-	-	-	22,007	-	-	-
Elm Grove Ave - Design	520,000	69,126	2,878	-	-	-	-	-	-	-	33,420	32,828	-	-
Ohio Rd - Design	270,000	42,258	1,753	-	-	-	-	-	-	-	20,425	20,081	-	-
Arnold Cre / Elizabeth St / Highland Ln - Design	890,000	191,779	11,248	-	-	-	-	-	-	-	85,395	95,135	-	-
Bayview Hill Lighting	25,000	13,478	2,696	-	-	-	-	-	-	10,782	-	-	-	-
AT FD&C - Sandbanks Dr / Bantry	225,000	50,848	50,848	-	-	-	-	-	-	-	-	-	-	-
Traffic Signal FS - Bayview / Hindu Temple	20,400	432	432	-	-	-	-	-	-	-	-	-	-	-
CRH Web and Digital Transformation	300,000	48,662	1,534	-	-	-	-	-	-	-	47,127	-	-	-
Yonge & Bernard Servicing Agreement	1,333,056	1,088,364	1,088,364	-	-	-	-	-	-	-	-	-	-	-
Capitalized PM & OH costs	266,185	266,185	266,185	-	-	-	-	-	-	-	-	-	-	-
Sub-Total - Services Related to Roads	49,668,301	709,921	4,287,996	(27, 827)						2,159,650	724,243	2,780,170	1,034,690	
Fire Services														
All Terrain Vehicle	50,000	1,851	740	-	-	-	-	-	555	-	555	-	-	-
Fire Apparatus	19,300	15,786	15,786	-	-	-	-	-	-	-	-	-	-	-
2020 Fire Master Pla	150,000	11	11	-	-	-	-	-	-	-	-	-	-	-
GIS Program Evolution	150,000	59,978	1,891	-	-	-	-	-	-	-	58,087	-	-	-
Fire Fighting Equipment	100,000	15,809	15,809	-	-	-	-	-	-	-	-	-	-	-
Fire Station - Renovation	35,000	1,351	1,351	-	-	-	-	-	-	-	-	-	-	-
Self Contained Breathing Apparatus - SCBA	50,000	30,234	30,234	-	-	-	-	-	-	-	-	-	-	-
Equipment - Fire Regional Training Centre	150,000	7,500	1,500	-	-	-	-	-	-	6,000	-	-	-	-
Interior Renovation Fire Station 8-6	50,000	18,523	18,523	-	-	-	-	-	-	-	-	-	-	-
CRH Web and Digital Transformation	300,000	48,662	1,534	-	-	-	-	-	-	-	47,127	-	-	-
Capitalized PM & OH costs	7,705	7,705	7,705	-	-	-	-	-	-	-	-	-	-	-
Sub-Total - Fire	1,062,005	408	95,084							6000	105,769			

Attachment 2A
2023 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, 2023 to December 31, 2023

Capital Fund Transactions	Total Gross Capital Cost (Budget)	2023 Capita Cost	DC Recoverable Cost Share					Non-DC Recoverable Cost Share						
			DC By-Law Period		Post DC By-Law Period			2023 Cash -in Lieu of Parkland	Community Benefits Charge	2023 Other Reserve/Reserve Fund	2023 Tax Supported Operating Fund Contributions	2023 Rate Supported Operating Fund Contributions	2023 Grants, Subsidies Other Contributions	
			2023 DC Reserve Fund Draw	2023 Reductio of funding as a rest of Capital Clos	Grants, Subsidies Other Contributions	Post-Period Benefit/Capacity Interim Financing	Grants, Subsidies Other Contributions							
Public Works														
Operational Centre Masterplan	348,960	18,074	18,074	-	-	-	-	-	-	-	-	-	-	-
Articulated Sidewalk Tractor	420,000	4,012	4,012	-	-	-	-	-	-	-	-	-	-	-
GIS Program Evolution	150,000	59,978	1,891	-	-	-	-	-	-	-	58,087	-	-	-
Single- Axle Truck with Plow Blade	385,000	285,840	285,840	-	-	-	-	-	-	-	-	-	-	-
N. Operations Yard: Conor Building Retrofit	600,548	68,761	68,761	-	-	-	-	-	-	-	-	-	-	-
CRH Web and Digital Transformation	300,000	48,662	1,534	-	-	-	-	-	-	-	47,127	-	-	-
Capitalized PM & OH costs	77,473		47,473	-	-	-	-	-	-	-	-	-	-	-
Sub-Total - Public Works	2,251,981	800	427,585								105,214			
Parks & Recreation														
Community Space - Xpression Condo	787,500	622,077	683,718	-	-	-	-	-	(61,640)	-	-	-	-	-
Oxford / Direzze Trail - Design	410,500	11,204	6,620	-	-	-	-	-	-	-	-	4,584	-	-
Lake Wilcox Youth Area	4,299,800	3,749	64,458	-	-	-	-	(60,708)	-	-	-	-	-	-
DDO - Park Assignment 3 - Design	450,000	142,699	128,429	-	-	-	-	14,270	-	-	-	-	-	-
DDO - Park Assignment 2	1,400,000	928,400	74,272	-	-	-	-	854,128	-	-	-	-	-	-
DDO - Early Priorities Phase 1 (2 year)	1,357,187	546,780	217,155	-	-	-	-	238,034	-	-	-	-	-	91,591
DDO - Picketball Facilities	800,000	282,103	169,262	-	-	-	-	112,841	-	-	-	-	-	-
Monitoring and Restoration (long term)	188,103	6,489	2,081	-	-	-	-	231	-	-	1,242	2,935	-	-
GIS Program Evolution	150,000	59,978	1,891	-	-	-	-	-	-	-	58,087	-	-	-
Dove Park Revitalization	1,700,000	1,345,140	1,210,626	-	-	-	-	134,514	-	-	-	-	-	-
Bridgeview Park	461,200	55,238	49,705	-	-	-	-	5,533	-	-	-	-	-	-
Harding Park Revitalization	741,188	68,188	14,738	-	-	-	-	17,606	-	-	35,844	-	-	-
Great Land Interim Local Park - D and C	414,000	1,277	868	-	-	-	-	409	-	-	-	-	-	-
North Operations Yard - Connor Room	150,000	5,902	5,902	-	-	-	-	-	-	-	-	-	-	-
Soccer Dome - Feasibility Study	400,000	25,579	9,592	-	-	-	-	15,987	-	-	-	-	-	-
Ed S. - Commissioning	3,125,346	108,837	72,185	-	-	-	-	12,478	-	10,553	13,621	-	-	-
Conversion - BH Fitness Centre	50,000	2,381	2,381	-	-	-	-	-	-	-	-	-	-	-
Elgin Barrow Kitchen	350,000	113,955	22,791	-	-	-	-	-	-	91,164	-	-	-	-
New Air Conditioning Design - Agricultural Building	20,000	4,272	4,272	-	-	-	-	-	-	-	-	-	-	-
CRH Web and Digital Transformation	300,000	48,662	1,534	-	-	-	-	-	-	-	47,127	-	-	-
Capitalized PM & OH costs	87,986		98,796	-	-	-	-	-	-	-	-	-	-	-
Sub-Total - Parks & Recreation	17,653,620	481,707	2,841,277					1,34,323	(61,640)	101717	155,921	7,519	91,591	
Library Services														
2019 Online Payment Module	15,000	7,329	6,596	-	-	-	-	-	-	733	-	-	-	-
2019 STEAM Technology RV & RG	30,000	2,620	2,358	-	-	-	-	-	-	262	-	-	-	-
2019 Browsersy Furniture	12,000	1,526	1,374	-	-	-	-	-	-	153	-	-	-	-
2020 Collection Development	345,600	809	695	-	-	-	-	-	-	114	-	-	-	-
2021 Collection Development	356,000	(53,718)	-	(53,718)	-	-	-	-	-	-	-	-	-	-
2022 Collection Development	366,700	93,994	93,994	-	-	-	-	-	-	-	-	-	-	-
Strategic Planning Initiatives	100,000	25,439	22,895	-	-	-	-	-	-	2,544	-	-	-	-
GIS Program Evolution	150,000	59,978	1,891	-	-	-	-	-	-	-	58,087	-	-	-
2022 Digital Strategy	250,000	135,306	121,776	-	-	-	-	-	-	13,531	-	-	-	-
2022 Master Plan Study	100,000	54,647	49,203	-	-	-	-	-	-	5,445	-	-	-	-
Data Strategy Execution and Expansion	250,000	69,209	62,288	-	-	-	-	-	-	6,921	-	-	-	-
DEI Strategy Excoritation	50,000	204	183	-	-	-	-	-	-	20	-	-	-	-
CRH Web and Digital Transformation	300,000	48,662	1,534	-	-	-	-	-	-	-	47,127	-	-	-
Library - Digital Modernization Program	250,000	7,198	6,478	-	-	-	-	-	-	720	-	-	-	-
Capitalized PM & OH costs	382		332	-	-	-	-	-	-	-	-	-	-	-
Sub-Total - Library Services	2,575,632	535	371,597	(3, 718)						30442	105,214			

Attachment 2A
2023 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, 2023 to December 31, 2023

Capital Fund Transactions	Total Gross Capital Cost (Budget)	2023 Capita Cost	DC Recoverable Cost Share					Non-DC Recoverable Cost Share						
			DC By-Law Period		Post DC By-Law Period			2023 Cash-in Lieu of Parkland	Community Benefits Charge	2023 Other Reserve/Reserve Fund	2023 Tax Supported Operating Fund Contributions	2023 Rate Supported Operating Fund Contributions	2023 Grants, Subsidies Other Contributions	
			2023 DC Reserve Fund Draw	2023 Reductio of funding as a rest of Capital Clos	Grants, Subsidies Other Contributions	Post-Period Benefit/Capacity Interim Financing	Grants, Subsidies Other Contributions							
Administration (General Government)														
Secondary Plan - Richmond Hill Centre	844,700	265	238	-	-	-	-	-	-	26	-	-	-	-
Transportation Master Plan	564,798	14,103	14,103	-	-	-	-	-	-	-	-	-	-	-
UMESP Update	445,982	93,938	91,105	-	-	-	-	-	-	2,833	-	-	-	-
2019 New Comprehensive Zoning By-law	914,562	60,641	51,960	-	-	-	-	-	-	8,680	-	-	-	-
2021 New Comprehensive Zoning By-law	500,000	193,721	174,349	-	-	-	-	-	-	19,372	-	-	-	-
2022 New Comprehensive Zoning By-law	970,000	425	405	-	-	-	-	-	-	21	-	-	-	-
2021 DC Background Study & 2019 DC Appeal	110,000	1,414	1,273	-	-	-	-	-	-	141	-	-	-	-
2022 CBC Strategy / Land Study / Appeal	125,000	658	658	-	-	-	-	-	-	-	-	-	-	-
2023 DC Background Study	241,764	230,759	226,667	-	-	-	-	-	-	4,092	-	-	-	-
Parking Strategy Update	300,000	16,047	16,047	-	-	-	-	-	-	-	-	-	-	-
Official Plan Update	450,000	141,098	126,988	-	-	-	-	-	-	14,110	-	-	-	-
Official Plan Update - Part 2	348,724	6,874	6,502	-	-	-	-	-	-	175	197	-	-	-
Town Park Master Plan	4,869	115,223	-	(3,415)	-	-	-	10,372	-	(2,087)	-	-	-	-
Transportation Development Charges Background Study	150,000	62,686	62,686	-	-	-	-	-	-	-	-	-	-	-
2023 - Annual Smart Commute	50,000	50,000	50,000	-	-	-	-	-	-	-	-	-	-	-
2022 - Traffic Data Collection	70,000	5,255	5,255	-	-	-	-	-	-	-	-	-	-	-
Clear Risk - Project Resources	130,000	47,594	7,615	-	-	-	-	-	-	-	39,979	-	-	-
Clear Risk - Vendor Implementation	85,000	70,797	11,327	-	-	-	-	-	-	-	59,469	-	-	-
Strategic Plan	130,000	117,976	16,517	-	-	-	-	-	-	-	101,460	-	-	-
Enterprise PM Tool Feasibility and Resources	175,000	84,642	13,543	-	-	-	-	-	-	-	71,100	-	-	-
Capitalized PM & OH costs	97,287	87,287	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total - Administration (General Government)	6,808,040	291,049	964,525	(, 415)	-	-	-	1,372	-	47363	272,205	-	-	-
Projects Funded from CIL of Parkland, no DC														
Town Park Master Plan	150,000	5,541	-	-	-	-	-	5,541	-	-	-	-	-	-
Richmond Green Play Structure	1,120,000	1,009,404	-	-	-	-	-	504,702	-	-	504,702	-	-	-
MacLeod Trail Extension - Construction	500,000	376,910	-	-	-	-	-	376,910	-	-	-	-	-	-
DDO Long Term Rehabilitation - Design & Construction	5,745,300	6,888	-	-	-	-	-	6,888	-	-	-	-	-	-
Mill Pond Master Plan	200,000	10,266	-	-	-	-	-	10,266	-	-	-	-	-	-
Bayview Hill Revitalization	862,100	375,902	-	-	-	-	-	112,757	-	-	263,144	-	-	-
Lakeland - Site Restoration	263,563	15,255	-	-	-	-	-	15,255	-	-	-	-	-	-
Relocation of Watermain - 950 Bethesda	3,043	3,043	-	-	-	-	-	3,043	-	-	-	-	-	-
Facility Lifecycle Conditioning Assessment	200,000	120,491	-	-	-	-	-	60,245	-	-	60,245	-	-	-
2022 -Parks Structure and Furniture	47,023	47,023	-	-	-	-	-	47,023	-	-	-	-	-	-
2023 -Parks Structure and Furniture	60,189	40,441	-	-	-	-	-	26,876	-	-	13,565	-	-	-
Carrville Park - Construction	1,400,000	16,540	-	-	-	-	-	16,540	-	-	-	-	-	-
Crosby Tennis Court	275,000	45,232	-	-	-	-	-	9,046	-	-	36,186	-	-	-
French Royalist Tennis Court	70,200	12,830	-	-	-	-	-	7,694	-	-	5,136	-	-	-
Minthorn Park Revitalization - Design	63,500	43,258	-	-	-	-	-	25,955	-	-	17,303	-	-	-
Minthorn Park Revitalization - Construction	870,000	601,941	-	-	-	-	-	361,164	-	-	240,776	-	-	-
Silver Stream Park Waterplay	525,000	262,308	-	-	-	-	-	52,462	-	-	209,847	-	-	-
Park Structures OSIM Inspection	287,550	141,219	-	-	-	-	-	15,911	-	-	125,309	-	-	-
Raccoon Park - Tennis Court	839,360	839,360	-	-	-	-	-	132,689	695,631	-	-	-	-	-
Richmond Green Artificial Turf - Design	35,972	25,181	-	-	-	-	-	15,108	-	-	10,072	-	-	-
Richmond Green Artificial Turf - Construction	1,018,194	788,203	-	-	-	-	-	410,992	-	-	377,210	-	-	-
Willow Grove Tennis Court - Design	45,000	2,198	-	-	-	-	-	440	-	-	1,758	-	-	-
Willow Grove Tennis Court - Construction	540,000	459,593	-	-	-	-	-	91,919	-	-	367,674	-	-	-
Brickworks Park Revitalization	220,100	36,827	-	-	-	-	-	36,827	-	-	-	-	-	-
Pickleball Courts	163,500	89,525	-	-	-	-	-	89,525	-	-	-	-	-	-
Pickleball Courts - Public Consultation	10,000	318	-	-	-	-	-	318	-	-	-	-	-	-
EAB Street Ash Tree	257,741	195,425	-	-	-	-	-	4,382	-	-	191,043	-	-	-
Kozak Park Playground	65,000	12,895	-	-	-	-	-	6,447	-	-	6,447	-	-	-
Capitalized PM & OH costs	248,845	845	-	-	-	-	-	24,845	-	-	-	-	-	-
Sub-Total - Projects Funded from CIL of Parkland, no DC	16,376,887	821,819	-	-	-	-	-	2,69,770	695,631	-	2,430,419	-	-	-
TOTAL:	97,022,106	498,239	8,988,064	(33, 961)	-	-	-	4,05,020	633,990	2,345,172	3,898,984	2,787,689	1,126,281	-

**SRCFS.24.022
Attachment 2B**

**2023 Treasurer's Statement Development Charges Cash in Lieu of Parkland and Community Benefits Charge
Statement of Credit Holder Transactions**

Credit Holder		Credit Balance Outstanding Beginning of Year 2023	Additional Credits Granted During Year	Credits Used by Holder During Year	Indexing	Credit Balance Outstanding End of Year 2023
Barker Business Park - PH2 19T-06005	BL 30-16 Bayview North East	5,606,921	-	-	689,651	6,296,573
2179548 Ontario Ltd (Catalia) - D06-03062	BL 47-19 City Wide	2,045,129	-	-	251,551	2,296,680
Total		\$ 7,652,051	\$ -	\$ -	\$ 941,202	\$ 8,593,253