

2023 Development Charges, Community Benefit Charges, Bonus Zoning and Cash-in-Lieu of Parkland Reserve Fund Continuity Schedule

Fund Name	Balance January 1, 2023	Revenues				Capital Expenditures			Balance December 31, 2023
		Interest	From Developers	Other	Total Revenue	DCA / General Reserve Refunds	Transfers To/ (From) Capital ¹	Transfers To Revenue	
DCA-By-Law Enforcement	(3,138,253)	(124,337)	391,291	0	266,953	482	0	0	(2,871,782)
DCA-Development Related Studies	798,883	37,557	1,180,725	0	1,218,282	1,123	695,062	0	1,320,980
DCA-Recreation and Parks Development	68,976,497	2,098,801	22,089,091	0	24,187,892	55,115	43,133,462	0	49,975,812
DCA-Recreation (Hershey) ²	0	17,781	253,500	0	271,281	727	0	0	270,554
DCA-Fire Services	(2,559,370)	(22,961)	3,481,333	0	3,458,371	4,631	50,000	0	844,370
DCA-Library	9,820,311	449,688	2,243,858	0	2,693,546	5,299	700,709	0	11,807,848
DCA-Transit	14,612,436	630,020	4,644,891	0	5,274,911	10,241	4,049,188	0	15,827,918
DCA-Roads and Related Infrastructure	82,033,446	3,635,285	41,790,917	0	45,426,202	61,311	24,356,053	0	103,042,284
DCA-Public Works	14,783,328	678,046	2,386,066	0	3,064,112	2,843	408,587	150,000	17,286,010
DCA-LAC	0	3,883	325	0	4,208	325	0	0	3,883
DCA-Storm Water	33,227,793	1,264,679	816,134	0	2,080,814	39,738	6,104,433	0	29,164,436
DC Appeal - Residential	2,835,602	132,389	334,805	0	467,194	5,425	0	0	3,297,371
DC Appeal - Industrial	450,934	36,537	464,174	0	500,711	0	0	0	951,645
DC Appeal - Non-Industrial	390,008	22,623	175,441	0	198,064	0	0	0	588,072
Total DC Reserve Funds	222,231,615	8,859,989	80,252,551	0	89,112,539	187,260	79,497,495	150,000	231,509,399
Community Benefit Charges³	13,406,536	866,327	2,829,074	(3,805,247)	(109,846)	416	0	0	13,296,274
Bonus Zoning (formerly Section 37)⁴	0	509,134	4,100,015	3,805,247	8,414,396	0	10,845	0	8,403,551
Cash-in-Lieu of Parkland (Section 42)	54,358,847	6,928,449	17,466,948	0	24,395,397	2,925	(61,725,085)	0	140,476,405

¹ Details of the transfers to/(from) Reserve Funds by project are shown in Appendix 3.

² Revenues collected under the DCA Recreation (Hershey) was used to pay for the growth-related share of the Hershey Centre. In 2019, the Hershey Centre was renamed the Paramount Fine Foods Centre.

³ The opening balance of the Community Benefit Charges reserve fund was the closing balance of the Bonus Zoning (formerly Section 37) reserve fund as at the end of 2022. It consisted of the former Bonus Zoning and former DC Parking reserve funds. The closing balance represents CBCs collected in 2023 and DC Parking reserve funds.

⁴ The Bonus Zoning monies were transferred to a newly created reserve fund account, per By-law 0147-2023. The closing balance represents Bonus Zoning monies collected in 2023 and the transferred Bonus Zoning monies.