Information Memo

To:	City Council
From:	Stephanie Sinnott, Commissioner, Corporate and Finance Services Department
Item Number:	INFO-25-151
Date:	September 17, 2025
Subject:	2024 Annual Report on Development Charge Reserve Funds
Ward:	All Wards
File:	03-05

1.0 Purpose

The Development Charges Act, R.S.O. 1997 requires the Treasurer of a municipality to provide the Council with an annual financial statement relating to development charge reserve funds.

The purpose of this report is to provide Council with details of the 2024 financial transactions including opening balances, transfers in, transfers out and closing balances of development charge reserve funds in order to meet the reporting requirements of the Development Charges Act.

2.0 Input From Other Sources

N/A

3.0 Analysis

The Development Charges Act, R.S.O. 1997, Section 43 (1) requires the Treasurer of a municipality to provide the Council with a financial statement relating to development charge reserve funds annually. Effective January 1, 2016, municipalities are no longer required to send a copy of the statement to the Ministry of Municipal Affairs and Housing as passed through the Smart Growth for Our Communities Act, 2015 (Bill 73). The Minister retains the right to view reserve fund statements by request.

The City is compliant with section 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.

Attachments 1 and 2 provide a financial statement of the City's Development Charge Reserve Funds for 2024. It includes legislated information and provides a summary of the opening balance, revenues received, capital expenditures and closing balance. Development Charge reserve funds total $98.1 million as of December 31, 2024. After taking into consideration the approved commitments of $101.3 million not yet expensed, the balance available for future needs is $(3.2) million. This balance does not include any 2025 development charge revenue to be received; to date approximately $5.0 million has been received.

Attachment 3 provides a listing of approved commitments funded by development charges, which includes commitments from the 2025 Budget. Contributions to the City's development charge reserve funds amounted to $14.4 million in 2024. The contributions were comprised of $10.9 million for development charge fees (collected pursuant to By-law 91-2024), as well as $15,228 for capital project surpluses returned to funding source, and $3.3 million in interest.

Attachment 4 provides an analysis of the balance of the transportation roads reserve, services related to highway, to be allocated at a minimum.

Attachment 5 provides a description of the service for which each development charge reserve fund was established.

4.0 Financial Implications

There are no financial implications arising from this report.

5.0 Relationship to the Oshawa Strategic Plan

This report responds to the Oshawa Strategic Plan Priority Area "Lead: Governance and Service Excellence" with the goal to provide transparent, efficient, and responsible fiscal stewardship and use of resources.

Stephanie Sinnott, Commissioner,
Corporate and Finance Services Department

The Corporation of the City of Oshawa

Annual Treasurer's Statement of Reserve Funds for By-Law 91-2024

Description	Growth Related Studies	Fire Protection	Library Services	Parking	Parks, Recreation and Trails	Watercourse Improvements	Transportation Operations	Transportation Roads	Waste Diversion	Provincial Offences Act	Total
Opening Balance, January 1, 2024	**(261,349)**	**(2,970,723)**	**3,685,248**	**53,829**	**30,162,891**	**6,272,459**	**272,550**	**66,717,310**	**66,584**	**-**	**103,998,799**
Development Charge Collections	37,608	315,468	233,098		3,659,724	436,244		6,088,638	9,293	94,314	10,874,388
Accrued Interest	(9,108)	(89,674)	114,413	1,654	964,528	188,388		2,092,315	(128)	13	3,262,401
Transfer from Transportation Operations to Roads							(272,550)	272,550			0
Transfer Surplus from Capital Projects								15,228			15,228
Sub-Total Revenues	**28,499**	**225,795**	**347,511**	**1,654**	**4,624,252**	**624,632**	**(272,550)**	**8,468,732**	**9,165**	**94,327**	**14,152,018**
Amount Transferred to Capital Funds1 (Attachment 2)	92,405	-	343,746	51,784	11,459,235	1,362,520	-	6,743,314	-	-	20,053,004
Closing Balance, December 31, 2024	**(325,254)**	**(2,744,928)**	**3,689,012**	**3,699**	**23,327,908**	**5,534,570**	**-**	**68,442,729**	**75,749**	**94,327**	**98,097,813**
Approved Commitments to July 2025 (Attachment 3)	315,000	-	11,399,739	3,216	40,152,781	2,530,672	-	46,673,897	257,000	-	101,332,306
Balance Available for Future Needs	**(640,254)**	**(2,744,928)**	**(7,710,727)**	**483**	**(16,824,873)**	**3,003,898**	**-**	**21,768,831**	**(181,251)**	**94,327**	**(3,234,493)**

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 has been imposed, except as permitted by the **Development Charges Act** or another Act.

The Corporation of the City of Oshawa

Amount Transferred to Capital (or Other) Funds - Capital Fund Transactions

Capital Fund Transactions	D.C. Recoverable Cost Share			Non D.C. Recoverable Cost Share	
	Gross Capital Cost	D.C. Reserve Fund Draw	D.C. Debt Financing	Other Reserve/ Reserve Fund Draws	Tax Levy and Other Contributions
Growth Related Studies					
2024 DC Background Study	92,405	92,405	-	-	-
Sub-Total - Administrative Growth Studies	**92,405**	**92,405**	**-**	**-**	**-**
Library Services					
Collection Materials	17,400	17,400	-	-	-
PRLC - Facility Needs Assessment Update	6,862	3,431	-	3,431	-
New Recreation Centre	357,484	322,915	-	34,568	-
Sub-Total - Library	**381,746**	**343,746**	**-**	**37,999**	**-**
Parking					
Parking Utilization Study (CNCL-24-29)	82,198	51,784	-	30,413	-
Sub-Total - Parking	**82,198**	**51,784**	**-**	**30,413**	**-**
Parks, Recreation and Trails					
Royal St. Park - Dr Blake Park	1,680	1,596	-	84	-
Gold Point Wildlife Reserve (Lakefront West Park)	37,209	21,581	-	15,628	-
Rose Valley Community Park (Thornton Community Park)	4,916,371	3,355,728	-	613,643	947,000
Ed Broadbent Waterfront Park	121,915	39,013	-	82,902	-
ATMP Trail Link 4 - Windfields Part II Plan	253,348	228,013	-	25,335	-
Rotary Park Development	6,698,013	3,931,417	-	2,766,595	-
PRLC - Facility Needs Assessment Update	6,862	3,431	-	3,431	-
ATMP Trail Link 3 - Taunton Part II Plan - Design	139,876	30,180	-	3,353	106,343
New Recreation Centre	3,369,173	3,077,051	-	292,122	-
Bond/Simcoe Urban Park	174,042	156,637	-	17,404	-
Elena Park Redevelopment	75,597	-	-	75,597	-

The Corporation of the City of Oshawa

Amount Transferred to Capital (or Other) Funds - Capital Fund Transactions

Capital Fund Transactions	D.C. Recoverable Cost Share: Gross Capital Cost	D.C. Recoverable Cost Share: D.C. Reserve Fund Draw	D.C. Recoverable Cost Share: D.C. Debt Financing	Non D.C. Recoverable Cost Share: Other Reserve/ Reserve Fund Draws	Non D.C. Recoverable Cost Share: Tax Levy and Other Contributions
Trail Link 14 Paving - Windfields Part II Plan	26,305	23,675	-	2,631	-
ATMP Trail Link 13-Windfields Part II Plan (Britannia-	31,342	28,208	-	3,134	-
ATMP Trail Link 5-Windfields Part II Plan (Conlin E-	61,896	55,706	-	6,190	-
Delpark Debt Payments 2024-2027	143,256	143,256	-	-	-
Consolidated Operations Depot Outstanding DC Recoverable Share	363,742		363,742	-	-
Sub-Total - Parks and Recreation	**16,420,627**	**11,095,493**	**363,742**	**3,908,049**	**1,053,343**
Watercourse Improvements					
Darcy St Culvert Rehabilitation	6,899	-	-	6,899	-
Stormwater Management Master Plan	444,926	333,695	-	111,232	-
Pedestrian Structure Replacements	217,182	66,574	-	150,607	-
Harmony Creek Branch 1 Study	7,389	6,280	-	1,108	-
Oshawa Creek Main Branch	11,841	9,118	-	2,723	-
Harmony Creek Branch 3 Watercourse Improvement	696,962	592,417	-	104,544	-
Contribution to Fund Staff Time	354,436	354,436	-	-	-
Sub-Total - Watercourse Improvements	**1,739,635**	**1,362,520**	**-**	**377,114**	**-**
Transportation Roads					
Northwood Roads Environmental Assessment	78,661	70,003	-	8,659	-
Harmony Rd N - West Side Sidewalk	115,500	86,625	-	28,875	-
Harmony Rd N - Sidewalk & Multi-Use Path	349,186	261,889	-	87,296	-
Harmony Rd N - Streetlighting upgrades (FIN-19-18)	488,148	366,111	-	122,037	-
Engineering Design Standards and Guideline Review	26,653	11,727	-	14,926	-
Conlin Rd E	1,044,109	835,287	-	208,822	-
Conlin Road West	4,520,764	3,616,611	-	904,153	-
Central Oshawa Hub Infrastructure Improvements	143,369	96,057	-	47,312	-
Windfields Collector Road	39,260	33,764	-	5,496	-

The Corporation of the City of Oshawa

Amount Transferred to Capital (or Other) Funds - Capital Fund Transactions

Capital Fund Transactions	D.C. Recoverable Cost Share			Non D.C. Recoverable Cost Share	
	Gross Capital Cost	D.C. Reserve Fund Draw	D.C. Debt Financing	Other Reserve/ Reserve Fund Draws	Tax Levy and Other Contributions
Ritson/Columbus Roundabout Design	301,714	238,354	-	63,360	-
Thornton Road North	792,000	-	-	-	792,000
Ritson Rd North - Additional Sidewalk	9,051	4,978	-	4,073	-
Farewell St Sidewalk & Multi-Use Path	26,770	11,779	-	14,991	-
Horizontal Control Monuments	27,041	23,931	-	3,110	-
Conlin Road East	164,050	131,752	-	32,298	-
Traffic Control Signals - Conlin Rd. E	17,063	14,674	-	2,389	-
Subdivision Development Related Projects	158,631	158,631	-	-	-
Contribution to Fund Staff Time	619,894	619,894	-	-	-
Consolidated Operations Depot Outstanding DC Recoverable Share	161,245	-	161,245	-	-
Sub-Total - Transportation - Roads	**9,083,110**	**6,582,068**	**161,245**	**1,547,797**	**792,000**
Total	**27,799,719**	**19,528,017**	**524,987**	**5,901,372**	**1,845,343**

The Corporation of the City of Oshawa

Approved Commitments up to July 31, 2025

Description	Growth Related Studies	Fire Protection	Library Services	Parking	Parks, Recreation and Trails	Watercourse Improvements	Transportation Roads	Waste Diversion	Provincial Offences Act	Total
Closing Balance, December 31, 2024	**(325,254)**	**(2,744,928)**	**3,689,012**	**3,699**	**23,327,908**	**5,534,570**	**68,442,729**	**75,749**	**94,327**	**98,097,812**
Less Approved Committed:										
Official Plan Review	180,000									180,000
Columbus HCD Study	135,000									135,000
Stormwater Management Master Plan						209,451				209,451
Farewell Creek Improvement						4,289				4,289
Pedestrian Structure Replacements						829,064				829,064
Watercourse Bank Stabilization Program						17,000				17,000
Harmony Creek Branch 1 Study						78,465				78,465
Oshawa Creek Main Branch						59,103				59,103
Harmony Creek Watercourse Improvement						431,301				431,301
Oshawa Creek - Main Branch Watercourse Improvement						622,000				622,000
Consortium Watercourse Bank Stabilization Program						15,000				15,000
Oshawa Creek Main Branch						116,000				116,000
Harmony Creek Branch 2 Diversion						149,000				149,000
Colin Road West							28,000			28,000
Conlin Road West							880,000			880,000
Control & Warning Signals							210,000			210,000
Conlin Road East Grandview Roundabout							1,257			1,257
Subdivision Related Projects							901,871			901,871
Northwood Roads Environmental Assessment							214,882			214,882
Harmony Rd N - Sidewalk & Multi-Use Path							83,111			83,111
Harmony Rd N - Street Lighting Upgrades							271,889			271,889
Accessible Pedestrian Signals							146,000			146,000
Engineering Design Standards Review							2,788			2,788
Integrated Transportation Master Plan Update							432,000			432,000
Conlin Road East							425,171			425,171
Conlin Road West							1,499,524			1,499,524
Central Oshawa Hub Infrastructure Improv.							53,942			53,942
Windfields Collector Road							264,366			264,366
Ritson/Columbus Roundabout Design							1,188,477			1,188,477
Thornton Road North							12,406,567			12,406,567
New Traffic Control Signals							210,000			210,000
Accessible Pedestrian Signals							73,000			73,000
Ritson Road North - Additional Sidewalk							6,733			6,733
Subdivision Related Projects							234,000			234,000
Farewell St Sidewalk & Multi-Use Path							323,221			323,221
Roads Resurfacing							21,000			21,000
Accessible Pedestrian Signals							73,000			73,000
Conlin Road East							271,324			271,324
Britannia Ave West Bridge							3,616,000			3,616,000
Subdivision Related Projects							58,000			58,000
Britannia Ave West Bridge							325,556			325,556
Bloor Street West Street Lighting							346,000			346,000
Accessible Pedestrian Signals							86,000			86,000
New Traffic Control Signals							210,000			210,000
COD Growth Related Debt Payments							1,795,731			1,795,731
Thornton Rd N							4,616,878			4,616,878
Subdivision Related Projects							218,000			218,000
Conlin Road West Limits to Ritson - Phase 1							174,000			174,000
Horizontal Control Monuments							35,285			35,285

Description	Growth Related Studies	Fire Protection	Library Services	Parking	Parks, Recreation and Trails	Watercourse Improvements	Transportation Roads	Waste Diversion	Provincial Offences Act	Total
Gibb Street - Street Lighting Upgrades							760,000			760,000
Accessible Pedestrian Signals							86,000			86,000
New Pedestrian Crossover Signals							43,000			43,000
Traffic Control Signals - Conlin Road East							174,326			174,326
OPUC Building Electrical Costs							165,000			165,000
New Corporate Acquisitions							260,000			260,000
Conlin Road East							10,543,000			10,543,000
Stevenson Rd N							1,149,000			1,149,000
Neighbourhood Traffic Management							41,000			41,000
Bloor St E - Sidewalk Replacement							521,000			521,000
Horizontal Control Monuments							32,000			32,000
Bloor St W Active Transportation							196,000			196,000
Active Transportation Connectivity Projects							45,000			45,000
Bloor St E Street Lighting Upgrade							804,000			804,000
Traffic Signal Uninterruptable Power Supply							65,000			65,000
Accessible Pedestrian Signals							86,000			86,000
ATMP New Trail Development - Harmony Creek					107,437					107,437
Gold Point Wildlife Reserve					40,967					40,967
Rose Valley Community Park					1,545,977					1,545,977
Ed Broadbent Waterfront Park					30,524					30,524
ATMP Trail Link 4 - Windfields Part II Plan					54,031					54,031
Rotary Park Development					8,568,583					8,568,583
ATMP Trail Link 3 - Taunton Part II Plan					1,060,563					1,060,563
Development of New Parkette					299,250					299,250
New Recreation Centre			11,399,739		22,721,698					34,121,437
Bond/Simcoe Urban Park					3,146,790					3,146,790
COD Growth Related Debt Payments					1,130,562					1,130,562
Delpark Debt Payments 2024-2027					330,414					330,414
Parkette 6 - Kedron Part II (Medallion)					457,900					457,900
Parkette 8 - Kedron Part II (Fieldgate)					266,000					266,000
ATMP Trail Link 13-Windfields Part II Plan					187,792					187,792
ATMP Trail Link 5-Windfields Part II Plan					79,294					79,294
Second Marsh and McLaughlin Bay Redevelopment					125,000					125,000
Parking Utilization Study				3,216						3,216
Organics Collection Vehicle (CO-24-26)								225,000		225,000
4X4 Class 9 for Working Foreperson Waste								32,000		32,000
Total Committed from Current Projects	**315,000**	**-**	**11,399,739**	**3,216**	**40,152,781**	**2,530,672**	**46,673,897**	**257,000**	**-**	**101,332,306**
Balance Available for Future Needs	**(640,254)**	**(2,744,928)**	**(7,710,727)**	**483**	**(16,824,873)**	**3,003,898**	**21,768,831**	**(181,251)**	**94,327**	**(3,234,494)**

The Corporation of the City of Oshawa

Statement of Reserve Fund Balance Allocations

Services Related to a Highway (Transportation Roads)	
Balance in Reserve Fund at Beginning of Year	$66,989,860
60% of Balance to be Allocated (at a minimum)	$40,193,916
Total Amount of Projects to be Allocated (see Attachment 3 for details)	$46,673,897

The Corporation of the City of Oshawa

Description of the Service for which each Development Charge Reserve Fund was Established

Services / Class of Services	Description
Growth-Related Studies (Class of Service)	The fund is used for growth-related studies
Fire Protection Services	The fund is used for growth-related projects supporting fire protection services, including facilities, vehicles, equipment, and gear
Library Services	The fund is used for growth-related projects including library facilities, furniture, shelving, collection materials, vehicles, and other related library infrastructure
Parks and Recreation Services	The fund is used for growth-related projects related to parkland development, parkland amenities, recreational trails, parkland buildings, recreation facilities, and parks & recreation vehicles and equipment
Stormwater Drainage and Control Services (Watercourse Improvements)	The fund is used for growth-related projects for stormwater management facilities,erosion control, storm drainage, and other stormwater related infrastructure
Services Related to a Highway (Transportation Roads)	The fund is used for growth-related projects for roads, bridges, structures, active transportation, streetlights, sidewalks, and other related road infrastructure
Waste Diversion Services	The fund is used for growth-related projects for, facilities, vehicles, equipment, and other waste diversion infrastructure
Provincial Offenses Act, including By-Law Enforcement	The fund is used for growth-related projects including facilities, vehicles, and equipment