Staff Report

To:	Council
Department:	Corporate Services
Report Number:	**CS - 2026-053**
Meeting Date:	**June 24, 2026**
Subject:	2025 Treasurer's Statement of Development Charge and Parkland Dedication Reserve Funds

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Recommendation

That Item CS-2026-053, dated June 24, 2026, regarding the 2025 Treasurer's Statement of Development Charge and Parkland Reserve Funds, be received.

Executive Summary

In accordance with the Development Charges Act, 1997, the Planning Act, and the Township of Tay Development Charges By-laws 2024-04, 2024-05, 2024-06, a Treasurer's Statements on the Development Charges and Parkland Dedication reserve funds must be presented to Council, made available to the public, and submitted to the Minister of Municipal Affairs and Housing.

Background/Analysis/Options

<u>Development Charges</u>

The Development Charge By-laws 2024-04, 2024-05, 2024-06, in effect for 2025, is based on a Development Charge Background study which looked at anticipated development, estimated increase in the need for services, the existing infrastructure, level of service and the historical cost of completed projects. Periodic updates to the background study and associated by-laws are required through the Development Charges Act. The current Development Charge By-laws were enacted by Council on January 24, 2024, which are the product of the Development Charge Background Study received by Council on December 6, 2023.

Section 33 of the Development Charge Act, 1997 requires a municipality that has passed a development charge by-law to establish a separate reserve fund for each service to which the development charge relates.

The categories of services for which development charges are imposed under By-laws are described as follows:

Development-Related Studies
- Provision for Two Five-Year Official Plan Updates and Review
- Provision for Two Five-Year Zoning By-Law Updates and Reviews
- Provision for Two Development Charge Background Studies
- Fire Service Master Plan
- Community Risk Assessment
- Parks and Recreation Masterplan Updates
- Transportation Masterplan 5-year Update
- Stormwater Masterplan 10-Year Update
- Wastewater Masterplan 5-year Update
- Water Master Plan 5-Year Update
- Hydrogeological Study

Library Board Services
- Additional Library Materials

Fire Protection Services
- Old Fort Firehall Debenture Repayment
- Fire Training Grounds
- Off-Road Side-by-Side

Parks and Recreation Services
- Tay Community Rink Changeroom Addition
- Parks and Trails Development
- Oakwood Park Additional Parking Lot
- Trail Extension – Trestle Trail along Ney into Port McNicoll
- First Avenue Trail
- Provisions For Vehicle Additions

Services Related to a Highway
- Provisions for Growth Related Road Work
- Addition of 2 bays to Public Works Garage
- Additional Vehicle
- Fuel Tank Additions

Wastewater Services
- Port McNicoll Wastewater Treatment Plant Debenture Repayment

- Victoria Harbour Wastewater Treatment Plant (Phase 1) Debenture Repayment
- Victoria Harbour Wastewater Treatment Plant Phase 2 upgrades
- Victoria Harbour Wastewater Treatment Plant Debenture Interest Costs

Water Services

- Phase 1 Tay Area Water Treatment Plant Debenture Repayment
- Phase 2 Tay Area Water Treatment Plant Construction
- New Standpipe

Where Development Charge's collected are not sufficient to cover the development charge funded portion of the cost of capital works, debt can be secured. This assists in spreading the expenditure over a period of time allowing for development charge receipts to be collected.

Parkland Reserve Fund

The Parkland Reserve Fund is a result of cash in lieu of park land during the subdivision process and is to be used for future park land purchases or park land development.

Attached, as Schedule 1 is the 2025 Treasurer's Statement of Development Charge and Parkland Dedication Reserve Funds.

Financial and Resource Implications

There are no financial or resource implications associated with this Item.

Relationship to Strategic Plan

Not Strategic Plan Specific - Regulatory Compliance

Reference Documents

There are no reference documents associated with this Item.

Attachments

Schedule 1 – 2025 Treasurer's Statement of Development Charge and Parkland Dedication Reserve Funds

Prepared By

Emmie Carlson, Treasurer

Approvals

Andrea Fay, Chief Administrative Officer/Deputy Clerk
June 15, 2026

Corporation of The Township of Tay - Annual Statement of Development Charges and Parkland Dedication
Treasurer's Statement under Section 43 of the Development Charge Act, 1997 and the Planning Act, and the Township's Development Charge Bylaws 2024-04, 2024-05, 2024-06
For the Year End December 31, 2025

	1-1-9002-084-0281	1-1-9002-084-0282	1-1-9002-084-0291/0283	1-1-9002-084-0284	1-1-9002-084-0285	1-1-9002-084-0286	1-1-9002-084-0290		1-1-9002-085-0287
	General Government	**Services Related To A Highway**	**Parks & Recreation**	**Library**	**Wastewater/Sewer**	**Water**	**Fire Protection**	**Total Development Charges**	**Reserve Park Fund**
Opening Balance, January 1, 2025	**$63,512.26**	**$330,701.47**	**$653,803.70**	**$47,228.33**	**$148,919.07**	**$100,499.06**	**$120,263.18**	**$1,464,927.07**	**$244,490.90**
Revenues:									
Development Charge Collections	$21,839.00	$67,567.50	$30,303.50	$1,779.00	$75,582.00	$41,708.00	$27,789.50		$46,550.00
Accrued Interest	$1,388.16	$14,089.34	$19,201.86	$818.54	$506.78	$9,445.42	$6,525.15		$7,607.92
Amount Transferred From Capital Funds									
	$86,739.42	**$412,358.31**	**$ 703,309.06**	**$ 49,825.87**	**$225,007.85**	**$151,652.48**	**$ 154,577.83**	**$1,783,470.82**	**$ 298,648.82**
Expenses:									
Amounts Transferred to Capital:									
2024 Capital Roads Program		-$101,944.00							
Rosemount Bridge									
Trail Development									
Library Collection Materials				-$7,645.65					
Victoria Harbour WWTP Debt Repayment					-$123,596.64				
Port McNicoll WWTP Debt Repayment					-$81,160.00				
Victoria Harbour WWTP Phase 2									
Water Treatment Debt Repayment						-$90,665.18			
Old Fort Firehall Debenture Repayment							-$107,276.40		
Amounts Transferred to Operating:									
2024 Development Charge Background Study									
Closing Balance, December 31, 2025 (Including Committed Funds)	**$86,739.42**	**$ 310,414.31**	**$703,309.06**	**$42,180.22**	**$ 20,251.21**	**$60,987.30**	**$47,301.43**	**$1,783,470.82**	**$298,648.82**
Committed as of December 31, 2025									
Balance as of December 31, 2025 (Non-Committed)	**$86,739.42**	**$310,414.31**	**$703,309.06**	**$42,180.22**	**$ 20,251.21**	**$60,987.30**	**$47,301.43**	**$1,271,182.95**	**$298,648.82**

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.

Township of Tay Development Charge Capital Fund Transfers For the Period of January 1, 2025 to December 31, 2025

General Government Services	Timing	Gross Project Cost	DC Eligible Portion	To Date Eligible Spending	Current Year spending	To Date Eligible Spending Including Current Year	Balance to be funded from Development Charges Collected
Provision for Two Five-Year Official Plan Updates and Reviews	2024-2033	$ 120,000	$ 60,000	$0.00		$0.00	$60,000.00
Provision for Two Five-Year Zoning By-Law Updates and Review	2024-2033	$ 120,000	$ 60,000	$0.00		$0.00	$ 60,000.00
Provision for Two Development Charges Background Studies	2024-2033	$ 120,000	$ 120,000	-$41,595.94	$0.00	-$41,595.94	$ 78,404.06
			$ 240,000				**$ 198,404.06**
Development Charge Reserve Balance							**$ 86,739.42**

Library Services	Timing	Gross Project Cost	DC Eligible Portion	To Date Eligible Spending	Current Year spending	To Date Eligible Spending Including Current Year	Balance to be funded from Development Charges Collected
Additional Library Materials	Various	$ 114,300	$ 114,300	-$12,019.10	-$7,645.65	-$19,664.75	$ 94,635.25
							$ 94,635.25
Development Charge Reserve Balance							**$42,180.22**

Fire Services	Timing	Gross Project Cost	DC Eligible Portion	To Date Eligible Spending	Current Year spending	To Date Eligible Spending Including Current Year	Balance to be funded from Development Charges Collected
Old Fort Firehall Principal & Interest	2024-2033	$ 1,522,218	$ 1,060,940	-$107,276.40	-$107,276.40	-$214,552.80	$ 846,387.20
Fire Training Grounds	2026-2027	$ 500,000	$ 36,574	$0.00		$0.00	$ 36,574.00
Fire Service Master Plan	2024-2033	$ 35,000	$ 28,000	$0.00		$0.00	$ 28,000.00
Community Risk Assessment	2024-2033	$ 15,000	$ 7,500	$0.00		$0.00	$ 7,500.00
Off Road Side by Side	2028-2028	$ 45,000	$ 45,000	$0.00		$0.00	$ 45,000.00
			$ 1,178,014				**$ 963,461.20**
Development Charge Reserve Balance							**$47,301.43**

Parks & Recreation	Timing	Gross Project Cost	DC Eligible Portion	To Date Eligible Spending	Current Year spending	To Date Eligible Spending Including Current Year	Balance to be funded from Development Charges Collected
Tay Community Rink Changeroom Addition	2024-2024	$ 840,000	$ 840,000	$0.00		$0.00	$ 840,000.00
Parks and Trails Development	2024-2033	$ 600,000	$ 300,000	$0.00		$0.00	$ 300,000.00
Oakwood Park Additional Parking Lot	2024-2033	$ 120,000	$ 120,000	$0.00		$0.00	$ 120,000.00
Trail Extension - Trestle Trail along Ney into Port McNicoll	2028-2028	$ 150,000	$ 150,000	$0.00		$0.00	$ 150,000.00
First Avenue Trail	2024-2025	$ 60,000	$ 60,000	$0.00		$0.00	$ 60,000.00
Provision for Vehicle Additions	2024-2033	$ 50,000	$ 50,000	$0.00		$0.00	$ 50,000.00
Parks & Recreation Master Plan Updates	2024-2033	$ 100,000	$ 80,000	$0.00		$0.00	$ 80,000.00
			$ 1,600,000				**$ 1,600,000.00**
Development Charge Reserve Balance							**$703,309.06**

Services Related to A Highway & Public Works	Timing	Gross Project Cost	DC Eligible Portion	To Date Eligible Spending	Current Year spending	To Date Eligible Spending Including Current Year	Balance to be funded from Development Charges Collected
Provisions for Growth Related Road Work	2024-2033	$ 15,000,000	$ 1,097,230	$0.00	-$101,944.00	$0.00	$ 1,097,230.00
Addition of 2 Bays to Public Works Garage	2025-2025	$ 840,000	$ 840,000	$0.00		$0.00	$ 840,000.00
Additional Vehicles	2024-2033	$ 470,000	$ 470,000	$0.00		$0.00	$ 470,000.00
Transportation Master Plan 5-Year Updates	2024-2033	$ 100,000	$ 80,000	$0.00		$0.00	$ 80,000.00
Stormwater Master Plan 10-Year Update	2024-2033	$ 75,000	$ 60,000	$0.00		$0.00	$ 60,000.00
Fuel Tank Additions	2024-2024	$ 300,000	$ 150,000	$0.00		$0.00	$ 150,000.00
			$ 2,697,230				**$ 2,697,230.00**
Development Charge Reserve Balance							**$310,414.31**

Wastewater Services	Timing	Gross Project Cost	DC Eligible Portion	To Date Eligible Spending	Current Year spending	To Date Eligible Spending Including Current Year	Balance to be funded from Development Charges Collected
Port McNicoll WWTP Principal & Interest	2024-2027	$ 402,004	$ 313,804	-$123,686.60	-$81,160.00	-$123,686.60	$ 190,117.40
Victoria Harbour WWTP Principal & Interest	2024-2033	$ 2,697,828	$ 2,697,828	-$81,160.00	-$123,596.64	-$81,160.00	$ 2,616,668.00
Wastewater Master Plan 5 Year-Updates	2024-2033	$ 100,000	$ 80,000	$0.00		$0.00	$ 80,000.00
Victoria Harbour WWTP Phase 2 WWTP	2024-2025	$ 37,300,000	$ 18,650,000	$0.00		$0.00	$ 18,650,000.00
Victoria Harbour WWTP Phase 2 Debenture Interest Costs	2021-2022	$ 6,421,000	$ 6,421,000	$0.00		$0.00	$ 6,421,000.00
			$ 28,162,632				**$ 27,957,785.40**
Development Charge Reserve Balance							**$ 20,251.21**

Water Services	Timing	Gross Project Cost	DC Eligible Portion	To Date Eligible Spending	Current Year spending	To Date Eligible Spending Including Current Year	Balance to be funded from Development Charges Collected
Phase 1 WTP Debt Principal & Interest	2024-2033	$ 906,792	$ 906,792	-$63,799.18	-$90,665.18	-$63,799.18	$ 842,992.82
Phase 2 Construction	2024-2024	$ 4,170,000	$ 3,325,567	$0.00		$0.00	$ 3,325,567.00
Water Master Plan 5-Year Updates	2024-2033	$ 70,000	$ 56,000	$0.00		$0.00	$ 56,000.00
Hydrogeological Study	2024-2033	$ 120,000	$ 120,000	$0.00		$0.00	$ 120,000.00
New Standpipe	2027-2027	$ 10,000,000	$ 2,800,000	$0.00		$0.00	$ 2,800,000.00
			$ 7,208,359				**$ 7,144,559.82**
Development Charge Reserve Balance							