

April 23, 2019

Ms. Kimberley Kitteringham  
City Clerk  
City of Markham  
101 Town Centre Boulevard  
Markham, ON L3R 9W3

Dear Ms. Kitteringham:

**Re: 2018 Development Charge Reserve Fund Statement**

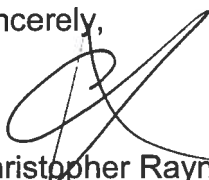
On April 18, 2019, Regional Council adopted the following recommendation:

1. The Regional Clerk circulate this report to the local municipalities and the Building Industry and Land Development Association, York Region Chapter.

The original staff report is enclosed for your information.

Please contact Edward Hankins, Director, Treasury Office at 1-877-464-9675 ext. 71644 if you have any questions with respect to this matter.

Sincerely,



Christopher Raynor  
Regional Clerk

Attachments

# **The Regional Municipality of York**

Committee of the Whole  
Finance and Administration  
April 11, 2019

Report of the Commissioner of Finance

## **2018 Development Charge Reserve Fund Statement**

### **1. Recommendations**

The Regional Clerk circulate this report to the local municipalities and the Building Industry and Land Development Association, York Region Chapter.

### **2. Summary**

This report provides a year-end summary of development charge activity and reserve balances for 2018, as required under the *Development Charges Act, 1997, as amended (the Act)*.

Key Points:

- As of December 31, 2018, the development charge reserve balance was \$337.9 million
- The Treasurer's Reserve Fund Statement is in compliance with the *Development Charges Act, 1997, as amended*
- Development charge draws exceeded collections by \$43.1 million during 2018

### **3. Background**

#### **Development charges are a key funding source for the Region's capital plan**

Development charges are imposed to recover growth-related capital costs from residential and non-residential developments. The majority of York Region's capital expenditures are due to growth, so development charges are a major source of funding for the Region's capital plan.

**Development charge reserve reporting is required by the *Development Charges Act, 1997, as amended***

The Act outlines specific reporting requirements for development charge reserves. Sections 33 and 43 of the Act require that:

- A municipality that has passed a development charge bylaw shall establish a separate reserve fund for each service to which the development charge relates and fund only eligible capital costs from the reserve fund
- The Treasurer of the municipality shall provide Council a financial statement relating to development charge bylaws and reserve funds established.

The financial statement must identify all assets where capital costs were funded under a development charge bylaw. Municipalities are also required to identify all other sources of funding applied to each project funded with development charges and provide details on activities for each development charge reserve for the year.

#### **4. Analysis**

**As of December 31, 2018, the development charge reserve balance was \$337.9 million**

The development charge reserve balance, as at December 31, 2018, was \$337.9 million as shown on Table 1, a decline of \$34.4 million from 2017.

**Table 1**

**Development Charge Activity in 2018 (in \$ millions)**

| <b>Service</b>                    | <b>Opening Balance</b> | <b>Collections<sup>3</sup></b> | <b>Draws</b> | <b>Interest</b> | <b>Closing Balance<sup>1</sup></b> |
|-----------------------------------|------------------------|--------------------------------|--------------|-----------------|------------------------------------|
| Regional Roads                    | 356.8                  | 137.1                          | 160.0        | 7.9             | 341.8                              |
| Water Supply <sup>4</sup>         | (16.6)                 | 84.0                           | 98.5         | (0.3)           | (31.4)                             |
| Wastewater Servicing <sup>4</sup> | (103.3)                | 168.4                          | 140.8        | (1.6)           | (77.4)                             |
| General Services <sup>2</sup>     | <u>135.4</u>           | <u>42.4</u>                    | <u>75.7</u>  | <u>2.8</u>      | <u>104.9</u>                       |
| <b>Total</b>                      | <b>372.3</b>           | <b>431.9</b>                   | <b>475.0</b> | <b>8.8</b>      | <b>337.9</b>                       |

Note 1: Reserve balance includes opening balance plus collections, expenditures and interest accrual.

Note 2: General Services includes transit, subway, waste diversion, police, paramedic services, public health, senior services, social housing, public works, growth studies, court services and GO Transit.

Note 3: Development charge collections are reported net of development charge credits.

Note 4: Water Supply and Wastewater Servicing components of this reserve have deficits as a result of the need to build capacity in this infrastructure in advance of planned growth. These deficits will be reduced as the growth occurs in the future and the related development charges are received.

## **The Treasurer's Reserve Fund Statement is comprised of five schedules**

Attached to this report are five schedules (see Attachment 1) which make up the financial statement required by the Act:

- Schedule 1 summarizes the development charge reserves established under the authority of *the Act, 1997*, and the Development Charge Bylaw:
- Schedule 1 (A) provides a further breakdown of the General Services column on Schedule 1.
- Schedule 1 (B) provides details of the development charge credits shown on Schedule 1.
- Schedule 2 shows the 2018 general services capital project expenditure details.
- Schedule 3 shows the 2018 roads-related development charge expenditure details.
- Schedule 4 shows the 2018 water supply-related development charge expenditure details.
- Schedule 5 shows the 2018 wastewater servicing-related development charge expenditure details.

## **The Treasurer's Reserve Fund Statement is in compliance with the *Development Charges Act, 1997, as amended***

As of December 31, 2018, this reserve fund statement is in compliance with the *Development Charges Act, 1997, as amended*. The Region has not imposed any voluntary payments or required construction of a service not authorized under the Act.

## **5. Financial**

### **Development charge collections exceeded the 2018 forecast**

Development charge collections in 2018 were \$431.9 million, which was \$21.6 million more than the forecast of \$410.3 million.

### **Development charges fund debt payments as well as growth infrastructure**

Development charges fund infrastructure in one of two ways; it pays for growth infrastructure directly, or it pays down debt that was issued in order to build growth infrastructure. In 2018,

\$475 million was taken out of the Development Charge reserves; \$241.5 million was for debt servicing for Development Charge funded projects, while a further \$233.5 million was used to fund capital projects directly.

As at December 31, 2018, the Region had \$2.4 billion of debt outstanding that will be funded through future development charge collections out of a total debt of \$2.7 billion.

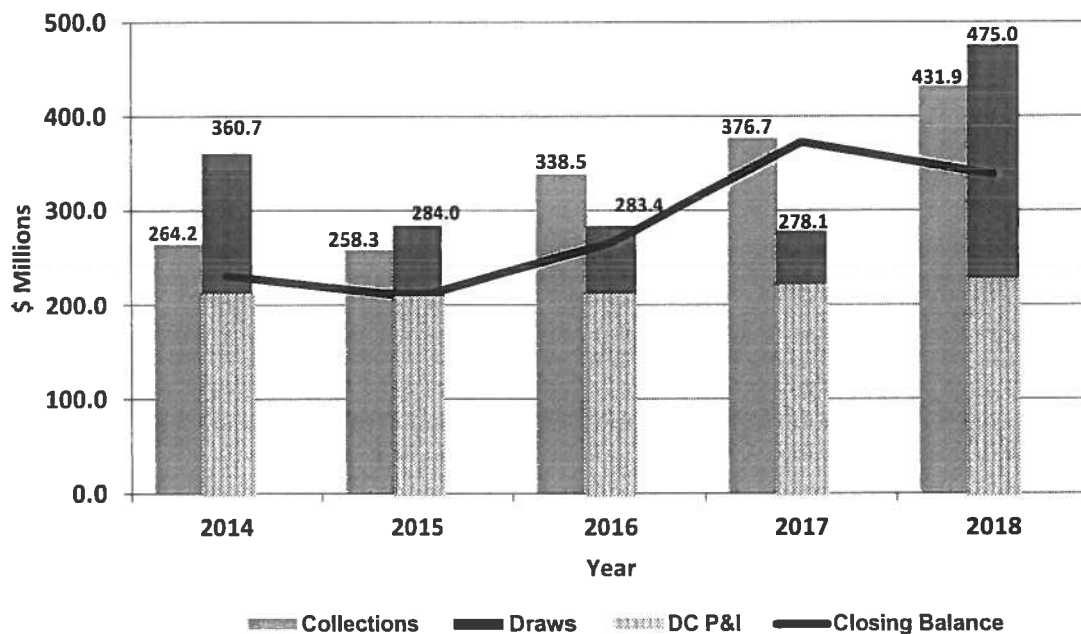
As per the Capital Financing and Debt Policy, it is the Region's practice to maintain a cash balance in the Development Charge Reserves equal to a range of 75 to 100 per cent of the projected annual principal and interest payments during the fiscal year for growth-related debt. In this way the Region manages the total balance in the Development Charge Reserves against uncertainties in the development charge collections and fluctuations in the level of outstanding debt from year-to-year.

Chart 1 compares development charge collections and draws during the past five years. This chart demonstrates that for four of the past five years, the closing balance of the reserves have always been above the principal and interest that has to be repaid.

**Chart 1**

### **York Region 2014 - 2018 Development Charge**

#### **Collections and Draws Comparison (in \$M)**



## **6. Local Impact**

Development charges are an important revenue source for funding growth-related infrastructure, which benefits all municipalities in York Region.

## 7. Conclusion

The 2018 Development Charge Reserve Fund Statement presented in this report satisfies the Region's reporting obligations pursuant to the *Development Charges Act, 1997, as amended*.

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For more information on this report, please contact Edward Hankins, Director, Treasury Office at 1-877-464-9675 ext.71644. Accessible formats or communication supports are available upon request.

Recommended by:

**Laura Mirabella, FCPA, FCA**  
Commissioner of Finance and Regional Treasurer

Approved for Submission:

**Bruce Macgregor**  
Chief Administrative Officer

March 26, 2019  
Attachments (1)  
9146462

**Regional Municipality of York  
Development Charge Reserve Fund Statement  
January 1, 2018 to December 31, 2018**

|                                                    | General<br>Services <sup>1</sup> | Regional<br>Roads          | Water<br>Supply           | Wastewater<br>Servicing    | 2018<br>Total |
|----------------------------------------------------|----------------------------------|----------------------------|---------------------------|----------------------------|---------------|
| Opening Balance at January 1, 2018                 | \$135,403,126                    | \$356,822,041              | (\$16,565,763)            | (\$103,347,825)            | \$372,311,579 |
| Development Charges Collected (Gross) <sup>2</sup> | 42,464,934                       | 137,091,314                | 83,969,234                | 169,267,751                | 432,793,233   |
| Development Charge Credits Issued <sup>3</sup>     |                                  |                            |                           | (886,903)                  | (886,903)     |
| Development Charges Collected (Net)                | \$42,464,934                     | \$137,091,314              | \$83,969,234              | \$168,380,849              | \$431,906,331 |
| Interest <sup>4</sup>                              | 2,752,766                        | 7,922,748                  | (284,634)                 | (1,621,121)                | 8,769,760     |
| Revenue Sub -Total                                 | \$45,217,700                     | \$145,014,062              | \$83,684,600              | \$166,759,728              | \$440,676,090 |
| Expenditures                                       | \$75,661,500 <sup>5</sup>        | \$160,023,407 <sup>6</sup> | \$98,529,574 <sup>7</sup> | \$140,828,715 <sup>8</sup> | \$475,043,196 |
| Closing Balance at December 31, 2018               | \$104,959,326                    | \$341,812,696              | (\$31,410,736)            | (\$77,416,812)             | \$337,944,473 |

**NOTES :**

1. See Schedule 1(A) for breakdown.
2. Adjusted to reflect gross DC collections before the deduction of DC credits.
3. See Schedule 1(B) for breakdown.
4. Interest earned or internal borrowing cost.
5. See Schedule 2 for breakdown.
6. See Schedule 3 for breakdown.
7. See Schedule 4 for breakdown.
8. See Schedule 5 for breakdown.

**Regional Municipality of York  
General Services Details  
Development Charge Reserve Fund Statement  
January 1, 2018 to December 31, 2018**

|                           | Opening<br>Balance<br>January 1,<br>2018 | Development<br>Charges<br>Collected<br>(Gross) | Development<br>Charges<br>Collected<br>(Net) | Interest           | Revenue<br>Sub-Total | Expenditures        | Closing<br>Balance<br>December 31,<br>2018 |
|---------------------------|------------------------------------------|------------------------------------------------|----------------------------------------------|--------------------|----------------------|---------------------|--------------------------------------------|
| Growth Studies            | \$9,706,771                              | \$21,643                                       | \$21,643                                     | \$202,161          | \$223,804            | \$1,428,318         | \$8,502,257                                |
| Police                    | 12,922,718                               | 6,769,452                                      | 6,769,452                                    | 281,745            | 7,051,197            | 10,949,432          | 9,024,483                                  |
| Paramedic Services        | 3,714,161                                | 2,280,927                                      | 2,280,927                                    | 86,540             | 2,367,467            | 8,759,897           | (2,678,268)                                |
| Public Health             | 8,913,203                                | 670,308                                        | 670,308                                      | 201,158            | 871,467              |                     | 9,784,670                                  |
| Senior Services           | 19,192,196                               | 14,903                                         | 14,903                                       | 419,793            | 434,696              |                     | 19,626,892                                 |
| Social Housing            | 8,238,882                                | 1,352,442                                      | 1,352,442                                    | 151,650            | 1,504,092            | 3,748,138           | 5,994,835                                  |
| Public Works              | 17,912,904                               | 1,683,094                                      | 1,683,094                                    | 406,907            | 2,090,001            | 368,140             | 19,634,764                                 |
| Subway                    | 32,189,173                               | 17,518,815                                     | 17,518,815                                   | 651,856            | 18,170,671           | 26,295,642          | 24,064,202                                 |
| Transit<br>Infrastructure | 22,239,421                               | 9,605,082                                      | 9,605,082                                    | 364,079            | 9,969,162            | 17,324,813          | 14,883,769                                 |
| GO Transit                | 172,045                                  | 1,963,952                                      | 1,963,952                                    | 15,342             | 1,979,294            | 1,730,303           | 421,036                                    |
| Court Services            | 95,267                                   | 277,616                                        | 277,616                                      | (33,652)           | 243,964              | 5,056,816           | (4,717,586)                                |
| Waste Diversion           | 106,385                                  | 306,699                                        | 306,699                                      | 5,188              | 311,887              |                     | 418,272                                    |
| <b>2018 Total</b>         | <b>\$135,403,126</b>                     | <b>\$42,464,934</b>                            | <b>\$42,464,934</b>                          | <b>\$2,752,766</b> | <b>\$45,217,700</b>  | <b>\$75,661,500</b> | <b>\$104,959,326</b>                       |

NOTES :

## Schedule 1B

**Regional Municipality of York  
Development Charge Credits Issued  
January 1, 2018 to December 31, 2018**

| Municipality                                               | Subdivision       | Developer                 | Hard Services  |                  |                      |
|------------------------------------------------------------|-------------------|---------------------------|----------------|------------------|----------------------|
|                                                            |                   |                           | Regional Roads | Water Supply     | Wastewater Servicing |
| Town of East Gwillimbury                                   | 19T-08E03 Phase 2 | West Sharon Holdings Inc. |                |                  |                      |
|                                                            |                   |                           |                | \$886,903        | \$886,903            |
| <b>Total Development Charge Credits Issued<sup>1</sup></b> |                   |                           |                | <b>\$886,903</b> | <b>\$886,903</b>     |

## NOTE :

1. To register for a plan of subdivision, developers are required to pay development charges for hard services (i.e., regional roads, water supply and wastewater servicing). Development charge credits issued are direct reductions against these applicable hard services. The remaining development charges are collected at the building permit stage. Net development charge collections consist of gross collections less credits.

**Regional Municipality of York Development Charge Reserve  
Capital Program Expenditures  
January 1, 2018 to December 31, 2018**

| Service Category              | Project Number | Project Description                                 | Development Charge Reserve Funding | Other Project Funding |                   |                    | 2018 Total Project Funding |
|-------------------------------|----------------|-----------------------------------------------------|------------------------------------|-----------------------|-------------------|--------------------|----------------------------|
|                               |                |                                                     |                                    | Tax Levy Funding      | User Rate Funding | Other <sup>1</sup> |                            |
| Growth Studies                | 90000          | Business Management                                 | 417,172                            | 16,353                |                   |                    | 433,525                    |
|                               | 95000          | Long Range Strategic Planning                       | 495,000                            | 117,107               |                   |                    | 612,107                    |
|                               | 35000          | Development Trucking System                         | 516,146                            | 57,350                |                   |                    | 573,496                    |
|                               |                |                                                     | 1,428,318                          | 0                     |                   |                    | 1,619,128                  |
| Police                        | 26180          | Debt Service Payments <sup>2</sup>                  | 4,678,044                          | 6,256,918             |                   |                    | 10,934,962                 |
|                               | 29017          | Specialized Equipment Purchasing                    | 665,000                            | 338,104               |                   |                    | 1,003,104                  |
|                               | 29010          | Vehicles                                            | 935,698                            | 3,239,661             |                   |                    | 4,175,359                  |
|                               | 29042          | Radio System                                        | 55,901                             | 193,544               |                   |                    | 249,445                    |
|                               | 29043          | District 4 Renovation                               | 1,239,574                          | 137,730               |                   |                    | 1,377,304                  |
|                               | 29020          | Special Equipment Training                          | 63,619                             | 26,868                |                   |                    | 90,487                     |
|                               | 29031          | District 3 Marine Headquarters                      | 1,250,543                          |                       |                   | (4,948)            | 1,245,595                  |
|                               | 29040          | Training Facility                                   | 216,937                            |                       |                   |                    | 216,937                    |
|                               | 29046          | Substation Outback                                  | 971,168                            | 107,608               |                   |                    | 1,078,776                  |
|                               | 29051          | Community Safety Village Expansion                  | 493,729                            | 54,859                |                   | (2,694)            | 545,894                    |
|                               | 29034          | In Car Printers                                     | 29,357                             | 586,219               |                   |                    | 615,576                    |
|                               | 29035          | Closed Circuit System                               | 102,956                            | 356,463               |                   |                    | 459,419                    |
|                               | 29014          | Specialized Equipment                               | 47,481                             | 164,392               |                   |                    | 211,873                    |
|                               | 29011          | Business Intelligence                               | 34,096                             | 118,051               |                   |                    | 152,147                    |
|                               | 29050          | Air Support Rehabilitation                          | 24,745                             | 85,676                |                   |                    | 110,421                    |
|                               | 29023          | Technical Investigations                            | 114,593                            | 396,721               |                   |                    | 511,304                    |
|                               |                | Allocation of Financing Costs for 2018              | 26,001                             |                       |                   |                    | 26,001                     |
|                               |                |                                                     | 10,949,432                         | 5,805,896             | 0                 | 6,107,339          | 22,862,667                 |
| Paramedic Services            | 54190          | Debt Service Payments <sup>1</sup>                  | 462,825                            |                       |                   |                    | 462,825                    |
|                               | 54580          | Paramedic Services Station 31 - Vaughan Southwest   | 6,703                              | 745                   |                   |                    | 7,448                      |
|                               | 54665          | Paramedic Services Station 22 - Gormley             | 28,601                             | 3,178                 |                   |                    | 31,779                     |
|                               | 54640          | Paramedic Services Station 16 - Newmarket Northwest | 786,593                            | 1,835,364             |                   |                    | 2,621,957                  |
|                               | 54645          | Paramedic Services Station 19 - Newmarket Southeast | 752,548                            | 1,755,946             |                   |                    | 2,508,494                  |
|                               | 54675          | Paramedic Services Station 29 - Thornhill Markham   | 44,338                             | 21,348                |                   |                    | 65,686                     |
|                               | 54420          | Paramedic Services Station 13 - Holland Landing     | 98,753                             | 47,548                |                   |                    | 146,301                    |
|                               | 54601          | Paramedic Services Station 27 - Markham Northwest   | 35,638                             | 3,962                 |                   |                    | 39,600                     |
|                               | 54638          | Paramedic Services Land Acquisition Growth          | 3,701,317                          | 2,135,533             |                   |                    | 5,836,850                  |
|                               | 54650          | Paramedic Services Station 25 - Markham Southeast   | 2,419,729                          | 268,859               |                   |                    | 2,688,588                  |
|                               | 54301          | Paramedic Services New Vehicles                     | 411,071                            | 45,675                |                   |                    | 456,746                    |
|                               |                | Allocation of Financing Costs for 2018              | 11,579                             |                       |                   |                    | 11,579                     |
|                               |                |                                                     | 8,759,897                          | 6,118,198             | 0                 | 41,311,216         | 56,189,311                 |
| Social Housing                | 67675          | Richmond Hill Hub                                   | 281,007                            |                       |                   |                    | 281,007                    |
|                               | 67610          | Social Housing Redevelopment                        | 11,858                             | 82,019                |                   |                    | 93,877                     |
|                               | 67916          | Woodbridge Redevelopment                            | 3,455,274                          | 8,167,525             |                   |                    | 11,622,799                 |
|                               |                |                                                     | 3,748,139                          | 8,249,544             | 0                 |                    | 11,997,683                 |
| Public Works                  | 99900          | Fleet                                               | 368,140                            |                       |                   |                    | 368,140                    |
| Subway                        | 90996          | Spadina Subway Extension                            | 25,913,027                         | 14,416,592            |                   |                    | 40,329,619                 |
|                               |                | Allocation of Financing Costs for 2018              | 382,615                            |                       |                   |                    | 382,615                    |
|                               |                |                                                     | 26,295,642                         | 14,416,592            | 0                 |                    | 40,712,234                 |
| Court Services                | 14780          | Annex                                               | 5,056,816                          | 66,668,595            |                   |                    | 71,725,411                 |
| Transit Infrastructure        | 90000/38001    | Debt Service Payments <sup>2</sup>                  | 22,373,134                         | 13,760,847            |                   |                    | 36,133,981                 |
|                               | 81582          | Transit Garage North                                | 1,223,730                          | 7,517,196             |                   |                    | 8,740,926                  |
|                               | 81583          | Transit Garage South East                           | 6,298                              | 7,915                 |                   |                    | 14,213                     |
|                               | 82150          | Bus Loops & Stops Expansion                         | 478,085                            | 1,163,126             |                   |                    | 1,641,211                  |
|                               | 82155          | Major Mackenzie West Terminal                       | 337,896                            | 69,208                |                   |                    | 407,104                    |
|                               | 84359          | Mobility Plus Bus Expansion                         | 22,891                             |                       |                   |                    | 22,891                     |
|                               | 84599          | Conventional Bus Expansion                          | 191,749                            | 2,804,327             |                   |                    | 2,996,076                  |
|                               | 90992          | Bus Rapid Transit and Light Rail Transit Studies    | (7,849,576)                        | 14,706,234            |                   |                    | 6,856,658                  |
|                               | 90999          | Transport Upgrades and Initiatives                  | 540,608                            | 5,114                 |                   |                    | 545,722                    |
|                               |                |                                                     | 17,324,813                         | 40,033,967            |                   |                    | 57,358,780                 |
| GO Transit                    | 15800          | GO Transit (Metrolinx)                              | 1,730,303                          |                       |                   |                    | 1,730,303                  |
| Regional Roads                |                | See Schedule 3 for Details                          | 160,023,407                        | 16,288,940            |                   |                    | 176,312,347                |
| Water Supply                  |                | See Schedule 4 for Details                          | 98,529,574                         | 98,010                |                   |                    | 98,627,584                 |
| Wastewater Servicing          |                | See Schedule 5 for Details                          | 140,828,715                        |                       |                   |                    | 140,828,715                |
| <b>Total Capital Programs</b> |                |                                                     | <b>\$475,043,196</b>               | <b>\$157,679,742</b>  | <b>\$0</b>        |                    | <b>\$632,722,938</b>       |

## NOTES:

- 1 Other consists of proceeds from debt service issues, third party recoveries, other capital reserves, provincial/federal grants, fees and charges
- 2 Debt service payments include both principal and interest.
- 3 The development charge reserve funding for Business Management was used to fund 2018 Development Charge Background Study-related work

**Regional Municipality of York Development Charge Reserves**  
**Regional Roads Capital Program Expenditures**  
**January 1, 2018 to December 31, 2018**

| Project Number                               | Project Description                                                         | Development Charge Reserve Funding | Tax Levy Funding    | Other Project Funding <sup>1</sup> | 2018 Total Project Funding |
|----------------------------------------------|-----------------------------------------------------------------------------|------------------------------------|---------------------|------------------------------------|----------------------------|
| 85650                                        | Major Mackenzie Drive - Canadian Pacific Railway to Hwy 27                  | \$24,118,514                       | \$2,483,432         |                                    | \$26,601,946               |
| 80680                                        | Bayview Avenue - Elgin Mills Road to 19th Avenue                            | 12,260,917                         | 482,095             | 231,602                            | 12,954,614                 |
| 81968                                        | Mid Block Crossing - Highway 404 North of 16th Avenue                       | 10,620,981                         |                     | 1,162,370                          | 11,783,351                 |
| 81320                                        | Major Mackenzie Drive - Highway 27 to Pine Valley Drive                     | 7,888,841                          | 883,326             |                                    | 8,772,167                  |
| 97100                                        | St John's Side Road - Bayview Avenue to Woodbine Avenue                     | 5,671,165                          | 805,732             | 3,738,845                          | 10,015,742                 |
| 39970                                        | Miscellaneous Development Charge Credit Payments to Developers <sup>3</sup> | 5,064,267                          | 615,621             |                                    | 5,679,888                  |
| 85620                                        | 2nd Concession - Green Lane to Doane Road                                   | 4,624,275                          | 112,170             |                                    | 4,736,445                  |
| 81944                                        | Major Mackenzie Drive - Weston Road to Highway 400                          | 3,539,760                          | 8,895               |                                    | 3,548,655                  |
| 82685                                        | Highway 404 Northbound Offramp Extension at Highway 7                       | 3,299,962                          | 202,861             | 2,524,351                          | 6,027,174                  |
| 39950                                        | Miscellaneous Capital Improvements <sup>2</sup>                             | 2,875,935                          | 355,453             | 174,212                            | 3,405,600                  |
| 81045                                        | Central Snow Management Facility                                            | 2,697,262                          | 141,961             |                                    | 2,839,223                  |
| 84860                                        | Highway 9 at Bathurst Street                                                | 2,554,017                          | 283,780             |                                    | 2,837,797                  |
| 81020                                        | King Road and Highway 27                                                    | 2,505,855                          | 278,428             | 1,184,394                          | 3,968,677                  |
| 84044                                        | Viva Next                                                                   | 2,111,109                          | 190,000             |                                    | 2,301,109                  |
| 96770                                        | Keele Street - Steeles Avenue to Highway 7                                  | 1,947,306                          | 76,470              |                                    | 2,023,776                  |
| 96020                                        | Bathurst Street - Green Lane West to Yonge Street                           | 1,727,681                          | 34,616              |                                    | 1,762,297                  |
| 39990                                        | Miscellaneous Signal Electric Improvements                                  | 1,707,248                          | 189,694             | 112,105                            | 2,009,047                  |
| 83450                                        | Major Mackenzie Drive - Highway 27 To Highway 50                            | 1,622,884                          | 222,308             |                                    | 1,845,192                  |
| 84190                                        | Leslie Street - John's Side Road to Mulock Drive                            | 1,490,880                          | (20,001)            | 441,776                            | 1,912,655                  |
| 85680                                        | Major Mackenzie Drive - Pine Valley Drive to Weston Road                    | 1,396,071                          | 15,958              | 937,570                            | 2,349,599                  |
| 39930                                        | Bridge & Culvert Rehabilitation                                             | 1,379,506                          | 2,446,385           | 44,532                             | 3,870,423                  |
| 98890                                        | Intelligent Traffic System                                                  | 1,336,918                          | 163,000             |                                    | 1,499,918                  |
| 81932                                        | Major Capital Intersection Improvements                                     | 1,195,021                          | 182,977             |                                    | 1,377,998                  |
| 81030                                        | Leslie Street and 19th Avenue                                               | 1,114,531                          | 190,738             |                                    | 1,851,672                  |
| 80430                                        | Regional Streetscaping                                                      | 945,178                            | 236,295             | 546,403                            | 1,711,473                  |
| 85790                                        | Southeast Main Yard                                                         | 883,430                            | 88,448              |                                    | 971,878                    |
| 85560                                        | Rutherford Road - Keele Street to Dufferin Street                           | 846,103                            |                     |                                    | 846,103                    |
| 91000                                        | Debtenture Payments                                                         | 38,572,704                         |                     |                                    | 38,572,704                 |
| 72600                                        | Tree Funding                                                                | 683,030                            |                     |                                    | 683,030                    |
|                                              | Allocation of Financing Costs for 2018                                      | 220,561                            |                     |                                    | 220,561                    |
|                                              | Various Programs (97) <sup>4</sup>                                          | 13,121,496                         | 5,838,298           | 4,339,559                          | 23,299,353                 |
| <b>Total Regional Roads Capital Programs</b> |                                                                             | <b>\$160,023,407</b>               | <b>\$16,288,940</b> | <b>\$15,437,719</b>                | <b>\$191,750,066</b>       |

## NOTES :

1. Other project funding consists of proceeds from debenture issues, third party recoveries, other capital reserves, provincial/federal grants, fees and charges.
2. Miscellaneous Capital Improvements consists of funding for intersection improvement projects undertaken by the Region such as traffic signal installations, street lighting installations and minor geometric improvements.
3. Miscellaneous Development Charge Credit Payments to Developers consists of the payout of the development charge credit for work undertaken by developers such as intersection improvements.
4. Consists of 97 minor road projects using development charge reserve funding.

**Regional Municipality of York Development Charge Reserves**  
**Water Supply Capital Program Expenditures**  
**January 1, 2018 to December 31, 2018**

| Project Number | Project Description                                                | Development Charge Reserve Funding | User Rate Funding | Other Project Funding <sup>1</sup> | 2018 Total Project Funding |
|----------------|--------------------------------------------------------------------|------------------------------------|-------------------|------------------------------------|----------------------------|
| 75450          | Glenway Reservoir Expansion                                        | \$4,053,470                        |                   |                                    | \$4,053,470                |
| 75510          | 2nd Concession Water Main to Doane Road                            | 2,521,472                          |                   | (\$322,029)                        | 2,199,443                  |
| 75400          | East Vaughan Pumping Station                                       | 2,253,697                          |                   | (795,663)                          | 1,458,034                  |
| 72180          | Woodbine Ravenshoe Watermain                                       | 2,074,248                          |                   |                                    | 2,074,248                  |
| 75690          | South Maple Pumping Station Upgrade                                | 2,064,023                          |                   |                                    | 2,064,023                  |
| 70120          | Orchard Heights Pumping Station Upgrade                            | 1,531,798                          |                   | (255,181)                          | 1,531,798                  |
| 72500          | Georgina Water Station - Georgina Water Treatment Plant            | 1,236,580                          |                   |                                    | 981,399                    |
| 74280          | Kennedy Watermain Milliken Pumpin Station to Major Mackenzie Drive | 1,130,958                          |                   |                                    | 1,130,958                  |
| 72490          | East Gwillimbury Water Meter Chambers                              | 958,248                            |                   |                                    | 958,248                    |
| 73170          | King City - Additional Water Supply Watermain                      | 906,408                            |                   | 148,720                            | 1,055,128                  |
| 76290          | Bathurst Watermain Elgin to Jeff Reservoir                         | 855,446                            |                   |                                    | 855,446                    |
| 75820          | Richmond Hill Pugsley Pumping Station Optimization                 | 731,067                            |                   |                                    | 731,067                    |
| 79670          | Water System Capacity Assessment                                   | 472,614                            |                   |                                    | 472,614                    |
| 72170          | Water System Capacity Assessment                                   | 453,236                            |                   |                                    | 453,236                    |
| 71180          | Georgina Water System - Keswick North Elevation Tank               | 444,135                            |                   |                                    | 444,135                    |
| 75600          | Queensville Elevated Tank Number 1                                 | 438,839                            | 1,338             |                                    | 440,177                    |
| 75530          | Green Lane and Leslie Street - Newmarket Central Watermain         | 382,847                            |                   | 63,528                             | 446,375                    |
| 78180          | East Vaughan Water Servicing                                       | 377,050                            | 96,672            |                                    | 377,050                    |
| 76120          | Ballantirae Production Well 3                                      | 374,666                            |                   | (87,742)                           | 471,338                    |
| 72450          | Elgin Mills Watermain at Bayview                                   | 369,248                            |                   |                                    | 281,506                    |
| 73210          | Aurora Elevated Tank                                               | 302,154                            |                   |                                    | 302,154                    |
| 75520          | King City Elevated Tank and Watermain to Town                      | 192,466                            |                   | 264,254                            | 456,720                    |
| 78360          | Orchard Heights Reservoir Inlet Upgrade                            | 69,996                             |                   |                                    | 69,996                     |
| 78310          | Nobleton Water Wastewater Servicing                                | 66,742                             |                   | 289,405                            | 356,147                    |
| 75700          | Water Servicing Richmond Hill - Langstaff Road                     | 62,128                             |                   | 75,067                             | 137,195                    |
| 72520          | Pressure District # 6 Nashville Road Watermain                     | 34,166                             |                   |                                    | 34,166                     |
| 73300          | Water Master Plan Update                                           | 23,984                             |                   |                                    | 23,984                     |
| 70050          | Wellington and Leslie Street Water Main                            | 8,836                              |                   | (1,046,000)                        | (1,037,164)                |
| 72390          | Water for Tomorrow Program                                         | (3,198)                            |                   |                                    | (3,198)                    |
| 76300          | North Richmond Hill Elevated Tank No. 2                            | (95,191)                           |                   |                                    | (95,191)                   |
| 73160          | Nobleton Water Supply Watermain                                    | (119,565)                          |                   |                                    | (119,565)                  |
| 78270          | Ballantirae Water Servicing                                        | (148,111)                          |                   |                                    | (148,111)                  |
| 77480          | Kleinburg Additional Water Sources                                 | (1,004,178)                        |                   |                                    | (1,004,178)                |
| 74210          | Pumping District 6 Markham Bypass                                  | (1,084,288)                        |                   |                                    | (1,084,288)                |
| 46950          | Debtenture Payments                                                | 76,478,075                         |                   |                                    | 76,478,075                 |
|                | Allocation of Financing Costs for 2018                             | 115,507                            |                   |                                    | 115,507                    |
|                | <b>Total Water Supply Capital Programs</b>                         | <b>\$98,529,574</b>                | <b>\$98,010</b>   | <b>(\$1,665,641)</b>               | <b>\$96,961,943</b>        |

## NOTES :

1. Other project funding consists of proceeds from debenture issues, third party recoveries, other capital reserves, provincial/federal grants, fees and charges.
2. Negative amounts in Development Charge Funding represent adjustments from a prior period.
3. Negative amounts in Other Project Funding represent adjustments from a prior period.

**Regional Municipality of York Development Charge Reserves**  
**Wastewater Servicing Capital Program Expenditures**  
**January 1, 2018 to December 31, 2018**

| <b>Project Number</b>                              | <b>Project Description</b>                                                      | <b>Development Charge Reserve Funding</b> | <b>User Rate Funding</b> | <b>Other Project Funding<sup>1</sup></b> | <b>2018 Total Project Funding</b> |
|----------------------------------------------------|---------------------------------------------------------------------------------|-------------------------------------------|--------------------------|------------------------------------------|-----------------------------------|
| 73720                                              | York Durham Sewer System - Duffin Creek Water Pollution Control Plant Expansion | \$17,438,318                              |                          | \$90,631                                 | \$17,528,949                      |
| 79740                                              | Peel Sanitary Sewer Cost Shared                                                 | 8,769,429                                 |                          | (804,139)                                | 7,965,290                         |
| 74270                                              | Upper York Sewage Servicing                                                     | 7,596,555                                 |                          | (3,492,814)                              | 4,103,741                         |
| 79890                                              | York Durham Sewer System - Leslie Pumping Station Upgrades                      | 6,231,671                                 |                          | (957,539)                                | 5,274,132                         |
| 72530                                              | Duffin Creek Stage 1-2 Upgrades                                                 | 3,875,672                                 | 1,086,108                | 2,271,071                                | 7,232,851                         |
| 70080                                              | Upper York Sewage System - Interim Servicing Solution                           | 520,452                                   |                          |                                          | 520,452                           |
| 75310                                              | East Vaughan Wastewater Servicing                                               | 518,285                                   |                          | (25,358)                                 | 492,927                           |
| 75640                                              | Waste Water System Capacity Monitor Studies                                     | 436,968                                   |                          |                                          | 436,968                           |
| 77100                                              | York Durham Sewer System Bathurst Collector                                     | 326,513                                   |                          |                                          | 326,513                           |
| 75650                                              | Waste Water Servicing Richmond Hill LangStaff                                   | 245,919                                   |                          |                                          | 245,919                           |
| 75780                                              | Duffin Creek Laboratory Expansion                                               | 140,410                                   |                          |                                          | 140,410                           |
| 78310                                              | Nobleton Water Wastewater Servicing                                             | 82,247                                    |                          | 69,487                                   | 151,734                           |
| 75810                                              | Humber Pumping Station Electrical Upgrade                                       | 30,303                                    |                          |                                          | 30,303                            |
| 79100                                              | York Durham Sewer System Wastewater Master Plan Update                          | 12,973                                    |                          |                                          | 12,973                            |
| 74030                                              | 16th Avenue - Stone Mason to Woodbine Avenue                                    | 5,907                                     |                          |                                          | 5,907                             |
| 72240                                              | Keswick Water Pollution Control Plant Environmental Assessment Study            | 5,318                                     |                          |                                          | 5,318                             |
| 75330                                              | Green Lane Sewer Diversion                                                      | (117,438)                                 |                          |                                          | (117,438)                         |
| 77200                                              | York Durham Sewer System - Humber Foremain to Peel                              | (780,785)                                 |                          |                                          | (780,785)                         |
| 72580                                              | Inflow and Infiltration Reduction Implementation                                | (2,435,714)                               |                          |                                          | (2,435,714)                       |
| 44950                                              | Debtenture Payments                                                             | 97,702,660                                |                          |                                          | 97,702,660                        |
|                                                    | Allocation of Financing Costs for 2018                                          | 223,052                                   |                          |                                          | 223,052                           |
| <b>Total Wastewater Servicing Capital Programs</b> |                                                                                 | <b>\$140,828,715</b>                      | <b>\$1,086,108</b>       | <b>(\$2,848,661)</b>                     | <b>\$139,066,162</b>              |

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