

Attachment 1

**Regional Municipality of York
Development Charge Reserve Fund Statement
January 1, 2019 to December 31, 2019**

| | General Services ¹ | Regional Roads | Water Supply | Wastewater Servicing | 2019 Total |
|--|--|---------------------------|---------------------------|---------------------------------|-----------------------|
| Opening Balance at January 1, 2019 | \$104,959,326 | \$341,812,696 | (\$31,410,736) | (\$77,416,812) | \$337,944,473 |
| Development Charges Collected (Gross) ² | 29,274,967 | 82,707,795 | 34,702,289 | 70,485,443 | 217,170,494 |
| Development Charge Credits Issued ³ | | | | (501,187) | (501,187) |
| Development Charges Collected (Net) | \$29,274,967 | \$82,707,795 | \$34,702,289 | \$69,984,256 | \$216,669,307 |
| Interest ⁴ | 3,806,173 | 12,660,592 | (2,015,460) | (3,814,580) | 10,636,726 |
| Revenue Sub -Total | \$33,081,140 | \$95,368,387 | \$32,686,829 | \$66,169,676 | \$227,306,032 |
| Expenditures | \$43,249,388 ⁵ | \$75,445,908 ⁶ | \$78,423,709 ⁷ | \$98,174,380 ⁸ | \$295,293,386 |
| Closing Balance at December 31, 2019 | \$94,791,078 | \$361,735,175 | (\$77,147,616) | (\$109,421,516) | \$269,957,120 |

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, 2019 to December 31, 2019

| | Opening Balance January 1, 2019 | Development Charges Collected (Gross) | Development Charges Collected (Net) | Interest | Revenue Sub-Total | Expenditures | Closing Balance December 31, 2019 |
|---------------------------|--|--|--|--------------------|----------------------|---------------------|--|
| Growth Studies | \$8,502,257 | \$9 | \$9 | \$293,614 | \$293,623 | \$2,055,189 | \$6,740,691 |
| Police | 9,024,483 | 4,462,756 | 4,462,756 | 316,213 | 4,778,970 | 4,751,455 | 9,051,998 |
| Paramedic Services | (2,678,268) | 1,632,020 | 1,632,020 | (78,853) | 1,553,167 | 3,370,093 | (4,495,195) |
| Public Health | 9,784,670 | 458,412 | 458,412 | 364,363 | 822,775 | 22,675 | 10,584,769 |
| Senior Services | 19,626,892 | (341) | (341) | 719,704 | 719,363 | 0 | 20,346,255 |
| Social Housing | 5,994,835 | 787,030 | 787,030 | 224,983 | 1,012,013 | 408,999 | 6,597,849 |
| Public Works | 19,634,764 | 1,012,107 | 1,012,107 | 735,134 | 1,747,241 | (49,907) | 21,431,911 |
| Subway | 24,064,202 | 12,558,806 | 12,558,806 | 1,098,849 | 13,657,655 | (60,540) | 37,782,397 |
| Transit Infrastructure | 14,883,769 | 6,698,334 | 6,698,334 | 288,902 | 6,987,236 | 31,574,462 | (9,703,457) |
| GO Transit | 421,036 | 1,254,351 | 1,254,351 | 9,820 | 1,264,171 | 1,178,599 | 506,608 |
| Court Services | (4,717,586) | 195,741 | 195,741 | (184,665) | 11,076 | (1,060) | (4,705,449) |
| Waste Diversion | 418,272 | 215,742 | 215,742 | 18,109 | 233,851 | (576) | 652,699 |
| 2019 Total | \$104,959,326 | \$29,274,967 | \$29,274,967 | \$3,806,173 | \$33,081,140 | \$43,249,388 | \$94,791,078 |

NOTES :

**Regional Municipality of York
Development Charge Credits Issued
January 1, 2019 to December 31, 2019**

| Municipality | Subdivision | Developer | Hard Services | | |
|---|--------------------|------------------------|----------------|--------------|----------------------|
| | | | Regional Roads | Water Supply | Wastewater Servicing |
| | | | | | Total |
| Town of East Gwillimbury | 19T-09E02 Phase 1B | Minto Communities Inc. | | | \$501,187 |
| Total Development Charge Credits Issued ¹ | | | | | \$501,187 |

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, 2019 to December 31, 2019

| Service Category | Project Number | Project Description | Development Charge Reserve Funding | Other Project Funding | | | 2019 Total Project Funding |
|-------------------------------|----------------|---|------------------------------------|-----------------------|-------------------|----------------------|----------------------------|
| | | | | Tax Levy Funding | User Rate Funding | Other ¹ | |
| Growth Studies | 90000 | Business Management | 387,820 | 5,121 | | 41,555 | 434,496 |
| | 95000 | Long Range Strategic Planning | 1,044,603 | | | 123,357 | 1,167,959 |
| | 35000 | Development Tracking System | 622,767 | 12,710 | | | 635,476 |
| | | | 2,055,189 | 17,831 | | 164,912 | 2,237,932 |
| Police | 26160 | Debenture Payments ² | 4,431,832 | | | 6,390,446 | 10,822,278 |
| | 16540 | Allocation of Financing Costs for 2019 | (4,952) | | | | (4,952) |
| | 29010 | Vehicles | 436 | 3,162,583 | | 913,000 | 4,076,019 |
| | 29042 | Radio System | 50,628 | 175,288 | | 79,000 | 304,915 |
| | 29043 | District 4 Renovation | 43,840 | 28,427 | | 212,000 | 284,267 |
| | 29020 | Special Equipment Training | 2,220 | 503,142 | | 1,097,000 | 1,602,362 |
| | 29046 | Substation Outlook | 42,159 | 4,684 | | | 46,844 |
| | 29051 | Community Safety Village Expansion | 13,870 | 125,541 | | 1,116,000 | 1,255,411 |
| | 29035 | Closed Circuit System | 62,780 | 217,364 | | | 280,144 |
| | 29014 | Specialized Equipment | 35,070 | 202,628 | | | 237,698 |
| | 29011 | Business Intelligence | 30,580 | 105,877 | | | 136,457 |
| | 29047 | Forensic Lab Equipment | 42,244 | 146,260 | | | 188,503 |
| | | MICAH Grant | (12,352) | | | | (12,352) |
| | | Sinking Fund Surplus | (107,871) | | | | (107,871) |
| | 29045 | Land Bank Acquisition | 2,448 | 272 | | | 2,720 |
| | 29037 | Marine Patrol Boat | 24,836 | 86,068 | | | 110,905 |
| | 29026 | Squad Car Dashboard Video | 3,450 | (3,451) | | | (1) |
| | 29023 | Technical Investigations | 90,238 | 312,429 | | | 402,667 |
| | | | 4,751,455 | 5,067,112 | | 9,807,446 | 19,626,012 |
| Paramedic Services | 16540 | Allocation of Financing Costs for 2019 | (1,182) | | | | (1,182) |
| | 54665 | Paramedic Services Station 22 - Gormley | 66,279 | 7,364 | | | 73,644 |
| | 54640 | Paramedic Services Station 16 - Newmarket Northwest | 97,711 | 227,992 | | | 325,703 |
| | 54675 | Paramedic Services Station 29 - Thornhill Markham | 68,826 | 33,139 | | | 101,965 |
| | 54420 | Paramedic Services Station 13 - Holland Landing | 18,751 | 9,028 | | | 27,780 |
| | 54601 | Paramedic Services Station 27 - Markham Northwest | 104,195 | 11,577 | | | 115,772 |
| | | MICAH Grant | (5,408) | | | | (5,408) |
| | 54638 | Paramedic Services Station Land Acquisition Growth | 2,378,715 | 590,967 | | | 2,969,682 |
| | 54650 | Paramedic Services Station 25 - Markham Southeast | 499,579 | 55,509 | | | 555,087 |
| | 54301 | Paramedic Services Station New Vehicles | 142,628 | 15,848 | | | 158,475 |
| | | | 3,370,093 | 951,423 | | 0 | 4,321,517 |
| Public Health | H52002 | Georgina Link Hub | 24,275 | 7,222 | | | 31,497 |
| | | MICAH Grant | (1,600) | | | | (1,600) |
| | | | 22,675 | 7,222 | 0 | 0 | 29,897 |
| Social Housing | 67675 | Richmond Hill Hub | 405,215 | 660,352 | | 5,320,574 | 6,386,141 |
| | 67510 | Social Housing Predevelopment | 6,632 | 37,581 | | | 44,213 |
| | | MICAH Grant | (2,848) | | | | (2,848) |
| | | | 408,999 | 697,933 | 0 | 5,320,574 | 6,427,506 |
| Public Works | | MICAH Grant | (2,784) | | | | (2,784) |
| | 99900 | Fleet | (47,123) | | | 14,000 | (33,123) |
| | | | (49,907) | | | | (49,907) |
| Subway | 16540 | Allocation of Financing Costs for 2019 | (25,916) | | | | (25,916) |
| | | MICAH Grant | (34,624) | | | | (34,624) |
| | | | (60,540) | 0 | 0 | 0 | (60,540) |
| Waste Diversion | | MICAH Grant | (576) | | | | (576) |
| Court Services | | MICAH Grant | (544) | | | | (544) |
| | 16540 | Allocation of Financing Costs for 2019 | (516) | | | | (516) |
| | | | (1,060) | | | | (1,060) |
| Transit Infrastructure | 90000/38001 | Debenture Payments ² | 21,470,512 | 12,354,121 | | 54,218,149 | 88,042,782 |
| | 81582 | Transit Garage North | 998,141 | 6,131,440 | | | 7,129,581 |
| | 81585 | Rapid Transit Bus Garage | 9,556 | 248,709 | | | 258,264 |
| | 82150 | Bus Loops & Stops Expansion | 407,686 | 991,855 | | | 1,399,542 |
| | 82155 | Major Mackenzie West Terminal | 484,187 | 99,171 | | | 583,358 |
| | 84399 | Mobility Plus Bus Expansion | 114,491 | | | | 114,491 |
| | | Sinking Fund Surplus | (45,479) | | | | (45,479) |
| | | MICAH Grant | (17,888) | | | | (17,888) |
| | 84799 | VIVA Bus Expansion | 2,607,544 | 534,075 | | | 3,141,619 |
| | 90992 | Facilities and Terminals | 5,195,873 | 3,047,226 | | 5,188,078 | 13,431,176 |
| | 90999 | Bus Rapid Transit and Light Rail Transit Studies | 349,838 | (51,368) | | | 298,470 |
| | | | 31,574,462 | 23,355,228 | | 59,406,227 | 114,381,396 |
| GO Transit | 15800 | GO Transit (Metrolinx) | 1,178,599 | | | | 1,178,599 |
| Regional Roads | | See Schedule 3 for Details | 75,445,908 | 8,957,870 | | 45,221,036 | 129,624,814 |
| Water Supply | | See Schedule 4 for Details | 78,423,709 | (39,107) | | 13,876 | 78,398,479 |
| Wastewater Servicing | | See Schedule 5 for Details | 98,174,380 | 0 | | 1,134,444 | 99,308,824 |
| Total Capital Programs | | | \$295,293,386 | \$39,015,512 | \$0 | \$121,068,515 | \$455,422,893 |

NOTES :

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

**Regional Municipality of York Development Charge Reserves
Regional Roads Capital Program Expenditures
January 1, 2019 to December 31, 2019**

| Project Number | Project Description | Development Charge Reserve Funding | Tax Levy Funding | Other Project Funding ¹ | 2019 Total Project Funding |
|--|---|------------------------------------|--------------------|------------------------------------|----------------------------|
| 85580 | Rutherford Road - Dufferin Street to Bathurst Street | \$13,832,727 | \$1,520,487 | | \$15,353,214 |
| 85650 | Major Mackenzie Drive - Canadian Pacific Railway to Highway 27 | 4,395,445 | 2,236,802 | 6,740,000 | 13,372,247 |
| 39970 | Miscellaneous Development Charge Credit Payments to Developers ² | 3,188,222 | 354,247 | | 3,542,469 |
| 88192 | Markham Road and Whistling Cessation | 1,241,525 | 55,000 | 2,670,000 | 3,966,525 |
| 85560 | Rutherford Road - Keele Street to Dufferin Street | 1,232,528 | | | 1,232,528 |
| 82680 | Mid Block Crossing - Highway 404 North of Highway 7 | 1,160,054 | | 7,448,843 | 8,608,898 |
| 83450 | Major Mackenzie Drive - Highway 27 To Highway 50 | 1,099,946 | 122,437 | | 1,222,383 |
| 81010 | King Road at Weston Road | 966,053 | 366,994 | 2,286,000 | 3,619,048 |
| 85660 | Major Mackenzie Drive - Pine Valley Drive to Weston Road | 790,571 | 87,841 | (16,216) | 862,196 |
| 81968 | Mid Block Crossing - Highway 404 North of 16th Avenue | 610,977 | | 4,189,229 | 4,800,207 |
| 81030 | Leslie Street at 19th Avenue | 582,714 | 277,312 | 1,920,000 | 2,780,026 |
| 99550 | McCowan Road - Steeles Avenue to 14th Avenue | 544,506 | 58,865 | | 603,371 |
| 86880 | Pedestrian Cycling Municipal Partnership Program | 496,476 | 55,362 | | 551,839 |
| 81932 | Quality Standards 2017 Purple | 471,674 | 802,195 | 6,750,650 | 8,024,519 |
| 81915 | Leslie Street - Elgin Mills Road to 19th Avenue | 376,242 | 121,471 | 717,000 | 1,214,713 |
| 82685 | Highway 404 Northbound offramp Extension at Highway 7 | 352,243 | | (233,018) | 119,225 |
| 99240 | Kennedy Road - Steeles Avenue to 14th Avenue | 339,402 | 351,371 | | 690,773 |
| 84200 | Doane Road - Highway 404 to Yonge Street | 326,416 | 36,639 | | 363,054 |
| 85620 | 2nd Concession - Green Lane to Doane Road | 326,102 | 35,775 | | 361,877 |
| 80230 | Portable Snow Melting Facilities | 321,098 | | | 321,098 |
| 84045 | Lake to Lake Cycling - Markham | 310,936 | 37,016 | (154,035) | 193,917 |
| 39910 | Miscellaneous Design Surveys Future Projects | 301,117 | 90,346 | 542,000 | 933,464 |
| 83920 | Traffic Safety Program Improvements | 295,640 | | | 295,640 |
| 85710 | Yonge Street - Davis Drive to Green Lane | 276,377 | 95,716 | 856,456 | 1,228,549 |
| 80121 | Development Transportation Demand Mangement | 270,880 | 29,890 | 60,000 | 360,771 |
| 81969 | Elgin Mills Road - Yonge Street to Bathurst Street | 242,781 | 26,976 | | 269,757 |
| 83830 | ODA Traffic Signals Improvement | 241,587 | 26,516 | | 268,103 |
| 91000 | Debenture Payments | 40,244,785 | | | 40,244,785 |
| 16540 | Allocation of Financing Costs for 2019 | (38,527) | | | (38,527) |
| | MICAH Grant | (194,304) | | | (194,304) |
| | Sinking Fund Surplus | (60,064) | | | (60,064) |
| 72600 | Tree Funding | 927,148 | 534,519 | 208,853 | 1,670,521 |
| | Various Programs (78) ³ | (27,370) | 1,634,091 | 11,235,274 | 12,841,995 |
| Total Regional Roads Capital Programs | | \$75,445,908 | \$8,957,870 | \$45,221,036 | \$129,624,814 |

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 Development Charge Credit Payments to Developers consists of the payout of the development charge credit for work undertaken by developers such as intersection improvements.
3. Consists of 78 minor road projects using development charge reserve funding.

Regional Municipality of York Development Charge Reserves
Water Supply Capital Program Expenditures
January 1, 2019 to December 31, 2019

| Project Number | Project Description | Development Charge Reserve Funding | User Rate Funding | Other Project Funding ¹ | 2019 Total Project Funding |
|--|---|------------------------------------|-----------------------|------------------------------------|----------------------------|
| 72390 | Water for Tomorrow Program | \$878,459 | | | \$878,459 |
| 75690 | South Maple Pumping Station Upgrade | 605,435 | | | 605,435 |
| 79670 | Water System Capacity Assessment | 470,761 | | | 470,761 |
| 73170 | King City - Additional Water Supply Watermain | 436,848 | | | 436,848 |
| 75420 | Pump District 7 Maple Pumping Station Upgrade Flowmeter | 289,646 | (39,107) ² | | 250,539 |
| 72440 | Aurora Newmarket Water Study | 189,054 | | | 189,054 |
| 73140 | Nobleton Elevated Tank Water Main to Town | 164,696 | | | 164,696 |
| 71200 | Mount Albert Well 3 | 89,466 | | | 89,466 |
| 75480 | Newmarket East Yonge Elevated Tank Yonge Water Main | 84,160 | | | 84,160 |
| 72200 | Georgina Water Station - Sutton Parallel Water Main | 76,015 | | (185,422) ² | (109,406) |
| 74260 | Kennedy Watermain Milliken Pumping Station to Major Mackenzie Drive | 64,246 | | | 64,246 |
| 78270 | Ballantrae Water Servicing | 57,591 | | | 57,591 |
| 70050 | Wellington Leslie Water Main | 44,610 | | | 44,610 |
| 72500 | Georgina Water Station - Georgina Water Treatment Plant | 41,558 | | | 41,558 |
| 78310 | Nobleton Water Wastewater Servicing | 29,218 | | 199,298 | 228,516 |
| 70120 | Orchard Heights Pumping Station Upgrade | 21,995 | | | 21,995 |
| 75700 | Water Servicing Richmond Hill - Langstaff Road | 12,447 | | | 12,447 |
| 75460 | Yonge Green Lane - 2nd Concession to Davis | 7,807 | | | 7,807 |
| 73300 | Master Plan Water | 3,504 | | | 3,504 |
| 78120 | Stouffville Zone 2 Pumping Station - Markham Reservoir Water Main | 866 | | | 866 |
| 78140 | Stouffville Zone 2 Elevated Tank | (19,598) ² | | | (19,598) |
| 71150 | Mount Albert Watermain | (183,256) ² | | | (183,256) |
| 46950 | Debenture Payments | 75,574,426 | | | 75,574,426 |
| | Sinking Fund Surplus | (369,300) | | | (369,300) |
| | MICAH Grant | (125,440) | | | (125,440) |
| 16540 | Allocation of Financing Costs for 2019 | (21,504) | | | (21,504) |
| Total Water Supply Capital Programs | | \$78,423,709 | (\$39,107) | \$13,876 | \$78,398,479 |

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 represent adjustments from a prior period.

**Regional Municipality of York Development Charge Reserves
Wastewater Servicing Capital Program Expenditures
January 1, 2019 to December 31, 2019**

| Project Number | Project Description | Development Charge Reserve Funding | User Rate Funding | Other Project Funding ¹ | 2019 Total Project Funding |
|--|--|------------------------------------|-------------------|------------------------------------|----------------------------|
| 74040 | York Durham Sewer System Southeast Collector | \$1,215,506 | | \$648,071 | \$1,863,577 |
| 77470 | Kleinburg Water Pollution Control Plant Expansion | 875,503 | | | 875,503 |
| 75640 | Waste Water System Capacity Monitor Studies | 615,371 | | | 615,371 |
| 75760 | North Don Relief Sewer | 598,937 | | | 598,937 |
| 73050 | Nobleton Sewage Study Environmental Assessment | 483,288 | | | 483,288 |
| 79100 | York Durham Sewer System Wastewater Master Plan Update | 161,260 | | | 161,260 |
| 75810 | Humber Pumping Station Electrical Upgrade | 145,682 | | | 145,682 |
| 72240 | Keswick Water Pollution Control Plant Environmental Assessment Study | 103,341 | | | 103,341 |
| 72230 | Joe Dales Forcemain | 55,589 | | | 55,589 |
| 73670 | Peel Diversion Buy In Costs | 1,739 | | | 1,739 |
| 77290 | Black Creek Pumping Station | 227 | | | 227 |
| 78310 | Nobleton Water Wastewater Servicing | (27,247) ² | | 247,986 | 220,739 |
| 75330 | Green Lane Sewer Diversion | (89,124) ² | | | (89,124) |
| 72360 | Duffin Creek Water Pollution Control Plant Outfall | (267,000) ² | | 238,387 | (28,613) |
| 70250 | Wellington Water Main - Leslie to Bayview | (1,303,066) ² | | | (1,303,066) |
| 44950 | Debtenture Payments | 94,928,904 | | | 94,928,904 |
| | Payment to City of Toronto re Tri-Party Agreement | 2,517,847 | | | 2,517,847 |
| | Sinking Fund Surplus | (1,543,269) | | | (1,543,269) |
| | MICAH Grant | (257,856) | | | (257,856) |
| 16540 | Allocation of Financing Costs for 2019 | (41,252) | | | (41,252) |
| Total Wastewater Servicing Capital Programs | | \$98,174,380 | | \$1,134,444 | \$99,308,824 |

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.

