

Attachment 1

**Regional Municipality of York
Development Charge Reserve Fund Statement
January 1, 2021 to December 31, 2021**

	General Services ¹	Regional Roads	Water Supply	Wastewater Servicing	2021 Total
Opening Balance at January 1, 2021	\$97,689,850	\$408,967,144	(\$88,688,357)	(\$126,132,588)	\$291,836,049
Development Charges Collected (Gross) ²	59,497,123	180,819,718	72,368,379	145,611,392	458,296,613
Development Charge Credits Issued ³				(948,510)	(948,510)
Development Charges Collected (Net)	\$59,497,123	\$180,819,718	\$72,368,379	\$144,662,882	\$457,348,103
Interest ⁴	2,719,469	11,896,806	(2,469,872)	(3,081,585)	9,064,819
Revenue Sub -Total	\$62,216,592	\$192,716,524	\$69,898,507	\$141,581,297	\$466,412,921
Expenditures	\$55,768,847 ⁵	\$98,097,576 ⁶	\$82,958,214 ⁷	\$152,432,884 ⁸	\$389,257,521
Closing Balance at December 31, 2021	\$104,137,595	\$503,586,093	(\$101,748,063)	(\$136,984,175)	\$368,991,450

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, 2021 to December 31, 2021**

	Opening Balance January 1, 2021	Development Charges Collected (Gross)	Development Charges Collected (Net)	Interest	Revenue Sub-Total	Expenditures	Closing Balance December 31, 2021
Growth Studies	\$6,131,091	\$0	\$0	\$153,374	\$153,374	\$1,361,288	\$4,923,176
Police	8,609,942	9,707,247	9,707,247	256,299	9,963,546	9,585,586	8,987,902
Paramedic Services	-3,848,213	3,545,739	3,545,739	-82,222	3,463,517	1,652,942	-2,037,638
Public Health	11,648,830	986,862	986,862	317,938	1,304,800	1,034,886	11,918,744
Senior Services	21,254,881	0	0	565,344	565,344	11,209	21,809,015
Social Housing	7,714,461	1,691,173	1,691,173	212,514	1,903,687	3,751,761	5,866,387
Public Works	23,061,644	2,212,702	2,212,702	634,041	2,846,744	173,141	25,735,247
Subway	13,306,446	24,733,078	24,733,078	362,670	25,095,748	23,599,030	14,803,164
Transit Infrastructure	12,925,885	13,081,156	13,081,156	387,271	13,468,427	11,491,774	14,902,538
GO Transit	1,218,979	2,662,753	2,662,753	25,273	2,688,026	2,463,545	1,443,460
Court Services	-5,279,828	412,393	412,393	-142,387	270,007	628,394	-5,638,215
Waste Diversion	945,731	464,019	464,019	29,354	493,373	15,289	1,423,815
2021 Total	\$97,689,850	\$59,497,123	\$59,497,123	\$2,719,469	\$62,216,592	\$55,768,847	\$104,137,595

NOTES :

**Regional Municipality of York
Development Charge Credits Issued
January 1, 2021 to December 31, 2021**

Municipality	Subdivision	Developer	Hard Services			
			Regional Roads	Water Supply	Wastewater Servicing	Total
Town of East Gwillimbury	19T-18E02	Queensville Properties Dev Corp.			\$948,510	\$948,510
Total Development Charge Credits Issued ¹					\$948,510	\$948,510

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
Deferred Development Charge Reserves
Development Charge Reserve Fund Statement
January 1, 2021 to December 31, 2021**

	Opening Balance January 1, 2021	New Deferrals	Transfers to Development Charge Reserves	Closing Balance December 31, 2021
Regional Roads	\$38,012,302	\$31,400,217	\$28,940,961	\$40,471,558
Water Supply	14,264,487	13,112,786	11,132,695	16,244,578
Wastewater Services	29,204,997	27,038,817	22,823,776	33,420,038
Growth Studies	0	0	0	0
Police	1,477,706	1,285,736	1,164,254	1,599,188
Paramedic Services	560,639	583,653	438,570	705,722
Public Health	160,482	175,842	124,883	211,441
Senior Services	0	0	0	0
Social Housing	275,214	312,167	213,470	373,911
Public Works	330,311	292,191	261,701	360,801
Subway	4,154,231	3,444,724	3,163,382	4,435,573
Transit Infrastructure	2,203,145	1,757,289	1,674,443	2,285,991
GO Transit	398,930	454,332	308,913	544,349
Court Services	63,292	57,811	49,383	71,720
Waste Diversion	69,008	58,586	54,831	72,763
2021 Total	\$91,174,744	\$79,974,151	\$70,351,262	\$100,797,633

NOTES :

Regional Municipality of York Development Charge Reserve Capital Program Expenditures January 1, 2021 to December 31, 2021							
Service Category	Project Number	Project Description	Development Charge Reserve Funding	Other Project Funding			2021 Total Project Funding
				Tax Levy Funding	User Rate Funding	Other ¹	
Growth Studies	90000	Business Management	454,261			153,243	607,504
		Allocation of Financing Costs for 2021	2,726				2,726
	95000	Long Range Strategic Planning	904,302				904,302
			1,361,288	0		153,243	1,514,531
Police	26160	Debtenture Payments ²	6,273,183			5,382,832	11,656,015
	29017	Communications Bureau - Radio System Upgrades	765,000	325,732			1,090,732
	29050	Air Support Rehabilitation	65,156	225,590			290,746
	29010	Vehicles	1,533,197	3,238,064		-597,960	4,173,301
	29042	Radio System	50,741	175,682		159,000	385,423
	29035	Closed Circuit System	3,324	11,507			14,831
	29011	Business Intelligence	13,936	48,251			62,187
	29047	Forensic Lab Equipment	87,241	305,370		408,233	800,844
	29055	240 Prospect Renovation	66,974	30,670			97,644
	29024	Digital Evidence Management	70,876	245,395			316,271
	29044	Police Talent Management	64,838	224,709			289,547
	29028	Portable Mobile Radio Replacement	269,345	932,552			1,201,897
		Net Transfer - Deferred DC's	321,666				321,666
		Allocation of Financing Costs for 2021	5,678				5,678
		Sinking Fund Surplus	-5,568				-5,568
			9,585,586	5,763,522		5,352,105	20,701,213
Paramedic Services	54301	Paramedic Services Station New Vehicles	382,245	42,472		50,462	475,179
	54510	Paramedic Services Station - Maple # 32	167,373	51,355		-60,712	158,016
		Net Transfer - Deferred DC's	174,163				174,163
		Allocation of Financing Costs for 2021	-1,061				-1,061
		Sinking Fund Surplus	-884				-884
	54215	Operational Planning Division	931,106			47,060,304	47,991,410
			1,652,942	93,827		47,050,054	48,796,823
Public Health	H52002	Georgina Link Hub	973,627	290,216			1,263,843
		Net Transfer - Deferred DC's	54,678				54,678
		Allocation of Financing Costs for 2021	6,581				6,581
			1,034,886		0	0	1,325,102
Long Term Care		Allocation of Financing Costs for 2021	11,209				11,209
Social Housing	67675	Richmond Hill Hub	363,124			1,367,653	1,730,777
	67876	Unionville Seniors Affordable Housing Development	3,272,684	19,887,559			23,160,243
		Net Transfer - Deferred DC's	98,697				98,697
		Allocation of Financing Costs for 2021	4,489				4,489
	67510	Social Housing Predevelopment	12,767	335,323			348,090
			3,751,761	20,222,882	0	1,367,653	25,342,296
Public Works	99900	Fleet	82,106				82,106
		Net Transfer - Deferred DC's	77,830				77,830
		Allocation of Financing Costs for 2021	13,205				13,205
			173,141				173,141
Subway	90000	Business Management	22,938,494	5,239,111			28,177,605
		Net Transfer - Deferred DC's	652,625				652,625
		Allocation of Financing Costs for 2021	7,910				7,910
			23,599,030	5,239,111	0	0	28,838,141
Waste Diversion		Net Transfer - Deferred DC's	14,575				14,575
		Allocation of Financing Costs for 2021	714				714
			15,289	0	0	0	15,289
Court Services	14060	Annex Facilities Operations and Management	615,443			36,856	652,299
		Net Transfer - Deferred DC's	15,866				15,866
		Allocation of Financing Costs for 2021	-2,914				-2,914
			628,394	0	0	36,856	665,250
Transit Infrastructure	90000/38001	Debtenture Payments ²	326,073	8,340,978		23,674,846	32,341,897
	81582	Transit Garage North	274,925	1,688,826			1,963,751
	81585	Rapid Transit Bus Garage	165,098	4,297,005			4,462,103
	82150	Bus Loops & Stops Expansion	191,972	467,046			659,018
	82155	Major Mackenzie West Terminal	8,557,328	1,752,706			10,310,034
		Net Transfer - Deferred DC's	301,288				301,288
		Allocation of Financing Costs for 2021	8,709				8,709
	90992	Facilities and Terminals	1,642,626	1,794,677		2,391,264	5,828,567
	90999	Bus Rapid Transit and Light Rail Transit Studies	23,755	4,866		66,382	95,003
			11,491,774	18,346,104	0	26,132,492	55,970,370
GO Transit	15800	GO Transit (Metrolinx)	2,317,516				2,317,516
		Net Transfer - Deferred DC's	145,419				145,419
		Allocation of Financing Costs for 2021	610				610
			2,463,545	0	0	0	2,463,545
Regional Roads		See Schedule 3 for Details	98,097,576	17,438,960		75,837,584	191,374,120
Water Supply		See Schedule 4 for Details	82,958,214	-122		2,584,691	85,542,783
Wastewater Servicing		See Schedule 5 for Details	152,432,884	-57,538		-3,146,543	149,228,804
Total Capital Programs			\$389,257,521	\$67,046,746	\$0	\$155,368,135	\$611,962,618

NOTES :

1. Other consists of proceeds from debenture issues, third party recoveries, other capital reserves, provincial/federal grants, fees and charges.
2. Debtenture 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, 2021 to December 31, 2021**

Project Number	Project Description	Development Charge Reserve Funding	Tax Levy Funding	Other Project Funding ¹	2021 Total Project Funding
85650	Major Mackenzie Drive -Canadian Pacific Railway to Hwy 27	\$4,584,690	\$1,096,831	\$6,274,298	\$11,955,819
83450	Major Mackenzie Drive - Highway 27 To Highway 50	2,613,063	285,638	473,270	3,371,971
85710	Yonge Street - Davis to Green Lane	2,504,781	514,775	2,134,078	5,153,634
39970	Miscellaneous Development Charge Credit Payments to Developers 2	2,158,676	239,853		2,398,529
85560	Rutherford Road - Keele Street to Dufferin Street	1,798,656		1,014,435	2,813,091
81320	Major Mackenzie Drive - Highway 27 to Pine Valley Drive	1,558,587	1,737,205	14,074,000	17,369,792
85790	Southeast Main Yard	1,542,061	69,124	-228,714	1,382,471
88181	Southwest Sateelite Yard	1,442,804	1,781,000	32,403,321	35,627,125
84044	Viva Next	854,924	154,992	540,000	1,549,915
88192	Markham Whistling Cessation	798,810	87,074		885,884
39990	Miscellaneous Signal Electric Improvements	675,919	34,807	354,070	1,064,796
81972	Stouffville Road - Bayview Avenue to Highway 404	654,195	76,195	28,094	758,484
99816	Teston - Keele to Dufferin	613,435		40,359	653,795
99890	Intelligent Traffic System	608,724	67,498	21,178	697,400
81362	Dufferin Street and Rutherford Street Intersection	580,173		64,146	644,318
85660	Major Mackenzie Drive - Pine Valley Drive to Weston Road	549,566		61,063	610,629
81045	Central Snow Management Facility	546,622		36,485	583,107
85580	Rutherford Road - Dufferin Street to Bathurst Street	542,477	360,410	2,700,017	3,602,904
88187	Ninth Line - Steeles to Box Grove	527,024	58,796		585,819
80118	Capital Requirement for Roads Maintenance Yards	514,881	26,449		541,330
86880	Pedestrian Cycling Municipal Partnership Program	451,676	50,605		502,281
81932	Major Capital Intersection Improvements	382,166	42,057		424,223
98330	Gamble Side Road - Yonge Street to Bathurst Street	367,857	40,873		408,730
98180	Highway 7 - Town Centre Boulevard to Sciberras Road	325,945	36,216		362,162
80430	Regional Streetscaping	307,098	153,776	306,824	767,698
81010	King Road and Weston Road	296,595	63,533	222,937	583,065
99510	16th Avenue Woodbine to 404	281,450	729,159	6,270,124	7,280,732
72600	Tree Funding	244,709	81,005	799,098	1,124,812
91000	Debenture Payments	63,904,861			63,904,861
	Allocation of Financing Costs for 2021	266,160			266,160
	Net Transfer - Deferred DC's	5,895,156			5,895,156
14170	Property Services Building Facility Management - Markham Yard	46,851			46,851
	Various Programs (85) ³	-343,016	9,651,091	8,248,500	17,556,574
Total Regional Roads Capital Programs		\$98,097,576	\$17,438,960	\$75,837,584	\$191,374,120

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 85 minor road projects using development charge reserve funding.

**Regional Municipality of York Development Charge Reserves
Water Supply Capital Program Expenditures
January 1, 2021 to December 31, 2021**

Project Number	Project Description	Development Charge Reserve Funding	User Rate Funding	Other Project Funding ¹	2021 Total Project Funding
72390	Water for Tomorrow Program	\$901,094			\$901,094
79670	Water System Capacity Assessment	870,910			870,910
73300	Water Master Plan Update	438,392			438,392
73580	Toronto Water Supply - Cost Share	374,089		2,588,233	2,962,322
72520	Pressure District # 6 Nashville Road Watermain	187,805			187,805
78270	Ballantrae Water Servicing	71,257			71,257
75700	Water Servicing Richmond Hill Langstaff	20,342		-3,537	16,805
75390	West Vaughan Water Servicing	18,187			18,187
75430	Bathurst Watermain	11,799			11,799
75690	South Maple Pumping Station Upgrade	9,399	-122		9,277
70050	Wellington Leslie Watermain	2,113			2,113
78310	Nobleton Water Wastewater Servicing	-220		-5	-225
	Allocation of Financing Costs for 2021	-53,768			-53,768
	Net Transfer - Deferred DC's	3,377,649			3,377,649
46950	Debenture Payments	76,930,801			76,930,801
	Sinking Fund Surplus	-201,634			-201,634
Total Water Supply Capital Programs		\$82,958,214	(\$122)	\$2,584,691	\$85,542,783

NOTES :

1. Other project funding consists of proceeds from debenture issues, third party recoveries, other capital reserves, provincial/federal grants, fees and charges.

**Regional Municipality of York Development Charge Reserves
Wastewater Servicing Capital Program Expenditures
January 1, 2021 to December 31, 2021**

Project Number	Project Description	Development Charge Reserve Funding	User Rate Funding	Other Project Funding ¹	2021 Total Project Funding
79760	York Durham Sewer System Forcemain Twinning	\$17,323,194	-57,538	-19,153,386	(\$1,887,729)
70080	York Durham Sewer System Interim Servicing Solutions	10,480,823		1,748,573	12,229,395
75650	Wastewater Servicing Richmond Hill Langstaff	4,335,196		4,521,348	8,856,544
73640	Inflow Infiltration Reduction	2,563,217		1,597,331	4,160,548
75640	Waste Water System Capacity Monitor Studies	1,814,005		205,992	2,019,998
75310	North East Vaughan Wastewater Servicing	1,494,700		775,578	2,270,277
79890	York Durham Sewer System Leslie Pumping Station Upgrades	1,415,038			1,415,038
74030	16th Avenue - Stone Mason to Woodbine	1,300,934			1,300,934
73720	York Durham Sewer System Duffin Creek Water Pollution Control Plant Expansion	938,284		6,719,895	7,658,178
79100	York Durham Sewer System Wastewater Master Plan Update	440,984			440,984
71220	Queensville Holland Landing and Sharon Wastewater Servicing	423,877		527,179	951,056
75780	Duffin Creek Laboratory Expansion	337,292			337,292
75320	Primary Trunk Sewer Twinning	101,292		-89,053	12,239
74040	York Durham Sewer System Southeast Collector	-2,702			-2,702
	Nobleton Benefitting Area Payment	86,468			86,468
	Allocation of Financing Costs for 2021	-53,388			-53,388
	Net Transfer - Deferred DC's	7,072,373			7,072,373
44950	Debenture Payments	102,462,253			102,462,253
	Sinking Fund Surplus	-100,955			-100,955
Total Wastewater Servicing Capital Programs		\$152,432,884	(\$57,538)	(\$3,146,543)	\$149,228,804

NOTES :

1. Other project funding consists of proceeds from debenture issues, third party recoveries, other capital reserves, provincial/federal grants, fees and charges.