

Attachment 1

Regional Municipality of York Development Charge Reserve Fund Statement January 1, 2024 to December 31, 2024					
	General Services ¹	Regional Roads	Water Supply	Wastewater Servicing	2024 Total
Opening Balance at January 1, 2024	\$103,837,744	\$565,745,845	(\$141,616,773)	(\$169,426,220)	\$358,540,597
Development Charges Collected (Gross) ²	91,453,779	186,395,723	63,763,759	142,468,476	484,081,737
Development Charge Credits Issued ³				(8,204,529)	(8,204,529)
Development Charges Collected (Net)	\$91,453,779	\$186,395,723	\$63,763,759	\$134,263,947	\$475,877,208
Interest ⁴	5,631,067	27,599,562	(7,016,686)	(7,903,050)	18,310,892
Revenue Sub -Total	\$97,084,846	\$213,995,285	\$56,747,073	\$126,360,897	\$494,188,100
Expenditures	\$70,028,069 ⁵	\$129,720,634 ⁶	\$87,731,028 ⁷	\$137,137,948 ⁸	\$424,617,679
Closing Balance at December 31, 2024	\$130,894,521	\$650,020,496	(\$172,600,728)	(\$180,203,271)	\$428,111,018

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, 2024 to December 31, 2024**

	Opening Balance January 1, 2024	Development Charges Collected (Gross)	Development Charges Collected (Net)	Interest	Revenue Sub-Total	Expenditures	Closing Balance December 31, 2024
Growth Studies	\$2,960,148	\$759,872	\$759,872	\$132,615	\$892,486	\$838,028	\$3,014,606
Police	(4,127,891)	6,619,845	6,619,845	(212,867)	6,406,978	11,268,432	(8,989,344)
Paramedic Services	(5,983,403)	3,045,691	3,045,691	(243,412)	2,802,280	5,977,085	(9,158,208)
Public Health	14,950,416	1,203,428	1,203,428	705,076	1,908,504	(139,747)	16,998,667
Senior Services	23,319,964	0	0	1,067,460	1,067,460	952	24,386,472
Social Housing	4,103,209	33,223	33,223	181,282	214,505	649,979	3,667,734
Public Works	28,351,017	2,609,949	2,609,949	1,339,985	3,949,934	21,365,362	10,935,589
Subway	6,511,107	19,170,898	19,170,898	191,565	19,362,464	18,475,675	7,397,896
Subway YNSE	19,561,299	22,501,323	22,501,323	1,286,024	23,787,347	(3,057,894)	46,406,541
Transit Infrastructure	17,119,496	32,666,944	32,666,944	1,314,644	33,981,588	12,520,828	38,580,255
GO Transit	668,045	1,495,963	1,495,963	21,302	1,517,265	1,883,877	301,432
Court Services	(6,693,141)	367,451	367,451	(310,828)	56,623	366,131	(7,002,649)
Waste Diversion	3,097,478	979,192	979,192	158,220	1,137,413	(120,639)	4,355,530
2024 Total	\$103,837,744	\$91,453,779	\$91,453,779	\$5,631,067	\$97,084,846	\$70,028,069	\$130,894,521

NOTES :

Regional Municipality of York Development Charge Credits Issued January 1, 2024 to December 31, 2024						
Municipality	Subdivision	Developer	Hard Services			
			Regional Roads	Water Supply	Wastewater Servicing	Total
Town of East Gwillimbury	19T-17E01	Queensville Properties Dev Corp.			\$6,805,089	\$6,805,089
Town of Georgina	19T-05G07 and 05G08 Ph 3 & 5	Townsgate Homes Inc. and Delpark Homes (Sutton 25) Inc.			\$1,399,440	\$1,399,440
Total Development Charge Credits Issued ¹					\$8,204,529	\$8,204,529

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, 2024 to December 31, 2024**

	Opening Balance January 1, 2024	New Deferrals	Transfers to Development Charge Reserves	Closing Balance December 31, 2024
Regional Roads	\$19,910,276	\$22,905,965	\$3,556,308	\$39,259,933
Water Supply	7,743,083	8,597,177	1,416,478	14,923,782
Wastewater Services	16,054,804	18,716,084	2,907,996	31,862,893
Growth Studies	15,524	72,943	0	88,467
Police	798,557	941,247	142,844	1,596,960
Paramedic Services	325,277	520,212	58,974	786,516
Public Health	92,796	219,468	17,341	294,923
Senior Services	0	0	0	0
Social Housing	160,672	0	30,305	130,367
Public Works	189,434	339,905	31,639	497,700
Subway	2,215,149	2,764,938	389,666	4,590,420
Subway YNSE	335,959	2,434,848	0	2,770,807
Transit Infrastructure	1,484,172	3,890,149	201,411	5,172,911
GO Transit	241,789	313,316	45,579	509,526
Court Services	37,380	48,061	6,218	79,224
Waste Diversion	33,311	167,923	6,091	195,143
2024 Total	\$49,638,184	\$61,932,236	\$8,810,849	\$102,759,571

NOTES :

Regional Municipality of York Development Charge Reserve Capital Program Expenditures January 1, 2024 to December 31, 2024							
Service Category	Project Number	Project Description	Development Charge Reserve Funding	Other Project Funding			2024 Total Project Funding
				Tax Levy Funding	User Rate Funding	Other ¹	
Growth Studies	90000	Business Management	470,315			1,390,999	1,861,314
	11071	Planning Policy and Data	480,000	3,321			483,321
		Non-DC funding of DC Discounts and Exemptions Funded	(185,230)				(185,230)
		Net Transfer - Deferred DC's	72,943				72,943
			838,028	3,321		1,390,999	2,232,348
Police	26160	Debtenture Payments ²	7,663,792	12,820		6,265,880	13,942,492
	29017	Communications Bureau - Radio System Upgrades	1,064,461				1,064,461
	29010	Vehicles	1,828,142	4,942,754		356,672	7,127,568
	29035	Closed Circuit System	144,075	189,535		200,000	533,610
	29011	Business Intelligence	80,825	220,985			301,810
	29047	Forensic Lab Equipment	15,296	41,355			56,651
	29055	240 Prospect Renovation	331,078	36,786			367,864
	29056	Police Station Leasehold Improvements	702,649	78,072			780,721
	29048	York Region Police Websites	53,632	145,004			198,636
	29064	Vaughan Sub-Station	733,478	81,498			814,976
	29034	In car Printers	103,523	279,896			383,419
	29023	Technical Investigations	466,931	1,262,442		1,336,500	3,065,873
	29014	Specialized Equipment Support Services	160,959	435,186			596,145
	29033	Renovate Existing Facilities	266,177	1,064,710			1,330,887
	29044	Police Talent Management	53,319	144,158			197,477
	A1603	Portable Mobile Radio Replacement	52,892				52,892
		Non-DC funding of DC Discounts and Exemptions Funded	(3,251,198)				(3,251,198)
		Net Transfer - Deferred DC's	798,403				798,403
			11,268,432	8,935,201		8,159,052	28,362,685
Paramedic Services	54510	Paramedic Services Station - Maple # 32	38	875,013		2,625,000	3,500,051
	54601	Paramedic Services Station - Markham Northwest # 27	923				923
	54670	Paramedic Services Station - 4902 Aurora Road # 20	28,013	28,013			56,026
	54301	Paramedic Services New Vehicles	766,840			139,777	906,617
	54681	Paramedic Services Station - Jane and Teston # 33	37,425				37,425
	54638	Paramedic Services Land Acquisition Growth	4,447,222	1,816,471			6,263,693
		Net Transfer - Deferred DC's	461,239				461,239
		Non-DC funding of DC Discounts and Exemptions Funded	(974,184)				(974,184)
	54215	Operational Planning Division	1,209,571			58,794,650	60,004,221
			5,917,085	2,719,497		61,559,427	70,256,009
Public Health		Non-DC funding of DC Discounts and Exemptions Funded	(341,873)				(341,873)
		Net Transfer - Deferred DC's	202,127				202,127
			(138,747)	0	0	0	(138,747)
Senior Services	52006	Unionville Seniors Affordable Housing Development	952				952
			952	0	0	0	952
Social Housing	67675	Richmond Hill Hub	680,284			997,254	1,677,538
		Net Transfer - Deferred DC's	(30,305)				(30,305)
			649,979	0	0	997,254	1,647,233
Public Works	83920	Traffic Safety Program Improvements	731,021	99,307			830,328
	39990	Traffic Control Signal Electric Improvements	832,600	113,751		253,095	1,199,446
	88179	North Roads Operations	760,859	40,130			800,989
	88181	Southwest Satellite Yard	2,881	152			3,033
	88182	Central Main Yard	1,803,220	94,906			1,898,126
	88202	Electric Fleet Infrastructure	250,918			24,385	275,303
	99870	Various Railway Crossing Improvements	288,428	31,941			320,369
	99890	Intelligent Transportation Systems (ITS)	862,230	95,803			958,033
	99900	Fleet New Additions	1,548,514				1,548,514
	80106	Various Maintenance Facility Upgrades	136,760	7,883			144,643
	80101	King Road - Bathurst to Bond	3,575,935	9,683,001			13,258,936
	80121	Development Transportation Demand Management	448,329	49,980			498,309
	88186	Weston Road - Fieldstone Drive to Highway 407	1,007,374	111,061			1,118,435
	96770	Keele Street - Steeles to Highway 407	9,355,240	1,041,008		566,374	10,962,622
	85790	Southeast Main Yard	(94,614)	1,515,878		28,906,884	30,328,148
		Non-DC funding of DC Discounts and Exemptions Funded	(552,599)				(552,599)
		Net Transfer - Deferred DC's	308,266				308,266
			21,365,362	12,884,801	0	29,750,738	64,000,901
Subway	90000	Business Management	23,608,397	5,101,899		11,807,380	40,517,676
		Non-DC funding of DC Discounts and Exemptions Funded	(7,507,994)				(7,507,994)
		Net Transfer - Deferred DC's	2,375,271				2,375,271
			18,475,675	5,101,899	0	11,807,380	35,384,954
Subway YNSE		Non-DC funding of DC Discounts and Exemptions Funded	(5,492,742)				(5,492,742)
		Net Transfer - Deferred DC's	2,434,848				2,434,848
			(3,057,894)	0	0	0	(3,057,894)
Waste Diversion	79885	New Waste Management Initiatives	96,486				96,486
		Non-DC funding of DC Discounts and Exemptions Funded	(378,957)				(378,957)
		Net Transfer - Deferred DC's	161,832				161,832
			(120,639)	0	0	0	(120,639)
Court Services	14060	Annex Facilities Operations and Management	592,595			52,484	645,079
	14780	Regional Facility at 17150 Yonge Street	38,453	506,985			545,438
	A1603	Portable Mobile Radio Replacement	(151,934)				(151,934)
		Non-DC funding of DC Discounts and Exemptions Funded	(154,827)				(154,827)
		Net Transfer - Deferred DC's	41,844				41,844
			366,131	506,985	0	52,484	925,600
Transit Infrastructure	90000/38001	Debtenture Payments ²	347,015	8,200,540		62,995,055	71,542,610
	81584	Transit Garage South	1,857,067	407,649		201,857	2,466,573
	81585	Rapid Transit Bus Garage	4,041,442	887,146			4,928,588
	82150	Bus Loops & Stops Expansion	704,939	154,743			859,682
	82153	Electric Bus Infrastructure Expansion	222,529	319,431		128,921	670,881
	84599	Conventional Bus Expansion	3,786,057	851,088			4,637,145
	84799	Viva Bus Expansion	3,901,735	856,478			4,758,213
	86107	Intelligent Transportation Systems Expansion	758,631	166,529			925,160
	86116	Automated Fare Collection System Expansion	479,541	105,265			584,806
		Non-DC funding of DC Discounts and Exemptions Funded	(9,658,211)				(9,658,211)
		Net Transfer - Deferred DC's	3,688,738				3,688,738
	90990	Priority Bus Rapid Transit Program Expansion	1,987,361	436,406			2,423,767
	90992	Facilities and Terminals	359,097				359,097
	90999	Bus Rapid Transit and Light Rail Transit Studies	44,887	8,902			53,789
			12,520,828	12,374,175	0	63,325,833	88,220,836
GO Transit	15800	GO Transit (Metrolinx)	1,736,901				1,736,901
		Non-DC funding of DC Discounts and Exemptions Funded	(120,761)				(120,761)
		Net Transfer - Deferred DC's	267,737				267,737
			1,863,877	0	0	0	1,863,877
Regional Roads		See Schedule 3 for Details	129,720,634	84,989,418	0	68,905,318	283,615,370
Water Supply		See Schedule 4 for Details	87,731,028	0	0	2,745,292	90,476,320
Wastewater Servicing		See Schedule 5 for Details	137,137,948	0	0	56,346,740	193,484,688
Total Capital Programs			\$424,617,679	\$127,515,297	\$0	\$305,040,517	\$857,173,493

NOTES :

1. Other consists of proceeds from debtenture 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, 2024 to December 31, 2024

Project Number	Project Description	Development Charge Reserve Funding	Tax Levy Funding	Other Project Funding ¹	2024 Total Project Funding
39960	Road Asset Renewal and Replacement	\$18,855,988	\$50,981,006	\$929,145	\$70,766,139
85580	Rutherford Road - Peter Rupert to Bathurst Street	11,768,211	1,440,138	1,193,027	14,401,376
85570	Rutherford Road - Jane Street to Westburne	6,691,287	1,529,038	7,070,052	15,290,377
39930	Structures Rehabilitation Program	5,280,725	14,277,515	63,294	19,621,534
85670	Major Mackenzie Drive - Highway 400 To Jane Street	4,239,097	469,196		4,708,293
39950	Intersection Improvements Program	3,817,740	520,601	429,251	4,767,592
39980	Asphalt Crack, Seal and Repair	3,594,204	399,800		3,994,004
39970	Miscellaneous Developer Credits	3,394,149	462,838		3,856,987
85710	Yonge Street - Davis To Green Lane	3,117,639	1,236,960	16,692,757	21,047,356
85610	16th Avenue - Leslie To Highway 404	2,622,554	292,367		2,914,921
88201	Highway 11 Reconstruction - Green Lane to Bradford	2,427,523	6,563,302		8,990,825
98600	Major Mackenzie - Woodbine to Kennedy	2,099,929	217,884		2,317,813
80116	Teston Road - Pine Valley Drive to Weston Road	1,840,020	1,267,558	9,568,000	12,675,578
96680	Weston Road - Rutherford to Major Mackenzie	1,432,297	43,438		1,475,735
99360	Rutherford Road - Weston to Jane	1,398,563	130,740		1,529,303
81390	Bathurst Street - Highway 7 to Rutherford Road	1,022,676	113,000		1,135,676
83450	Major Mackenzie - Highway 27 To Highway 50	992,124	110,236		1,102,360
99510	16th Avenue - Woodbine to Highway 404	973,460	108,643		1,082,103
97100	St John's Side Road - Bayview Avenue to Woodbine Avenue	780,791	105,590	300,207	1,186,588
88180	Intersection Construction Program	751,174	102,433		853,607
36110	Technology Data	729,058	99,700		828,758
98960	Kennedy Road - Highway 407 to Highway 7	644,820	71,806		716,626
94200	9th Line - Highway 407 to the Markham Bypass	581,627	70,018		651,645
84940	Pedestrian Cycling Program	562,256	474,806	3,711,000	4,748,062
84043	Kennedy Road - Major Mackenzie Drive to Elgin Mills	464,150	51,859		516,009
99780	McCowan Road - 14th Avenue to Highway 7	460,913	51,269		512,182
83910	Roads Asset Management	416,173	1,125,779	9,409	1,551,361
72600	Tree Funding	2,364,302		(192,957)	2,171,345
91000	Debtenture Payments	80,259,340			80,259,340
	Net Transfer - Deferred DC's	19,349,657			19,349,657
	Non-DC funding of DC Discounts and Exemptions Funded	(55,137,497)			(55,137,497)
	Various Programs (104) ³	1,925,685	2,671,898	29,132,133	33,729,716
Total Regional Roads Capital Programs		\$129,720,634	\$84,989,418	\$68,905,318	\$283,615,370

NOTES :

- Other project funding consists of proceeds from debenture issues, third party recoveries, other capital reserves, provincial/federal grants, fees and charges.
- 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.
- Consists of 104 minor road projects using development charge reserve funding.

Regional Municipality of York Development Charge Reserves
Water Supply Capital Program Expenditures
January 1, 2024 to December 31, 2024

Project Number	Project Description	Development Charge Reserve Funding	User Rate Funding	Other Project Funding ¹	2024 Total Project Funding
75530	North East Vaughan Water Servicing	\$15,393,569		\$2,745,292	\$18,138,861
79670	Water System Capacity Assessment	967,224			967,224
73580	Toronto Water Supply Cost Share	848,259			848,259
75710	York Peel Feedermain Upgrade	525,088			525,088
72390	Water for Tomorrow Program	426,388			426,388
75600	Green Lane and Leslie Street - Newmarket Central Watermain	279,221			279,221
73300	Water Master Plan Update	270,910			270,910
75680	North Markham Water Servicing	107,787			107,787
72450	Aurora Elevated Tank	61,258			61,258
75390	West Vaughan Water Servicing	3,900			3,900
75700	Water Servicing Richmond Hill Langstaff	142			142
	Non-DC funding of DC Discounts and Exemptions Funded	(11,607,430)			(11,607,430)
	Net Transfer - Deferred DC's	7,180,699			7,180,699
46950	Debenture Payments	73,274,013			73,274,013
Total Water Supply Capital Programs		\$87,731,028	\$0	\$2,745,292	\$90,476,320

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, 2024 to December 31, 2024**

Project Number	Project Description	Development Charge Reserve Funding	User Rate Funding	Other Project Funding ¹	2024 Total Project Funding
75300	West Vaughan Sewage Servicing	\$16,450,422		46,064,226	\$62,514,648
73450	North YDSS Expansion Phase 1	7,963,869		8,000,000	15,963,869
73640	Inflow Infiltration Reduction	3,239,303		411,255	3,650,558
79740	Peel Sanitary Sewer Cost Sharing	2,757,193			2,757,193
73440	North YDSS Expansion Program Management	1,826,174			1,826,174
75640	Wastewater System Capacity Monitor Studies	1,598,805		100,000	1,698,805
70080	YDSS Interim Servicing Solutions	1,255,569			1,255,569
73720	YDSS Duffin Creek Water Pollution Control Plant Expansion	775,813		1,515,188	2,291,001
72010	Keswick Wastewater Servicing	671,662			671,662
75780	Duffin Creek Lab Expansion	184,592			184,592
79100	YDSS Wastewater Master Plan Update	180,448			180,448
79760	YDSS Forcemain Twinning	128,741			128,741
72360	Duffin Creek Water Pollution Control Plant Outfall	120,905		256,071	376,976
71220	Queensville Holland Landing Sharon Wastewater Servicing	66,931			66,931
75650	WasteWater Servicing Richmond Hill LangStaff	66,517			66,517
75290	North Markham Wastewater Servicing	48,793			48,793
	Non-DC funding of DC Discounts and Exemptions Funded	(24,600,818)			(24,600,818)
	Net Transfer - Deferred DC's	15,808,088			15,808,088
44950	Debenture Payments	108,594,942			108,594,942
Total Wastewater Servicing Capital Programs		\$137,137,948	\$0	\$56,346,740	\$193,484,688

NOTES :

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