

Schedule 1

Regional Municipality of York Development Charge Reserve Fund Statement January 1, 2023 to December 31, 2023					
	General Services ¹	Regional Roads	Water Supply	Wastewater Servicing	2023 Total
Opening Balance at January 1, 2023	\$112,556,273	\$592,402,978	(\$106,013,975)	(\$134,392,482)	\$464,552,794
Development Charges Collected (Gross) ²	53,741,917	89,705,914	30,515,271	68,034,250	241,997,352
Development Charge Credits Issued ³				(1,573,399)	(1,573,399)
Development Charges Collected (Net)	\$53,741,917	\$89,705,914	\$30,515,271	\$66,460,851	\$240,423,953
Interest ⁴	5,077,050	26,830,294	(5,366,585)	(6,319,146)	20,221,613
Revenue Sub -Total	\$58,818,967	\$116,536,208	\$25,148,686	\$60,141,705	\$260,645,566
Expenditures	\$67,537,495	\$143,193,341	\$60,751,485	\$95,175,443	\$366,657,764
Closing Balance at December 31, 2023	\$103,837,744	\$565,745,845	(\$141,616,773)	(\$169,426,220)	\$358,540,597

- 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, 2023 to December 31, 2023**

	Opening Balance January 1, 2023	Development Charges Collected (Gross)	Development Charges Collected (Net)	Interest	Revenue Sub-Total	Expenditures	Closing Balance December 31, 2023
Growth Studies	\$3,316,440	\$418,462	\$418,462	\$136,707	\$555,169	\$911,461	\$2,960,148
Police	6,419,124	3,695,966	3,695,966	276,937	3,972,904	14,519,919	(4,127,891)
Paramedic Services	(3,788,598)	1,935,858	1,935,858	(134,670)	1,801,189	3,995,994	(5,983,403)
Public Health	13,305,692	846,515	846,515	594,089	1,440,604	(204,120)	14,950,416
Senior Services	22,389,911	(17)	(17)	966,460	966,443	36,390	23,319,964
Social Housing	287,293	175,372	175,372	97,287	272,660	(3,543,256)	4,103,209
Public Works	25,664,561	1,489,545	1,489,545	1,138,868	2,628,413	(58,043)	28,351,017
Subway	14,358,422	11,017,473	11,017,473	514,422	11,531,895	19,379,210	6,511,107
Subway YNSE	6,278,553	13,079,003	13,079,003	539,702	13,618,706	335,959	19,561,299
Transit Infrastructure	27,730,571	18,989,723	18,989,723	1,074,241	20,063,964	30,675,039	17,119,496
GO Transit	318,667	1,149,697	1,149,697	20,174	1,169,871	820,493	668,045
Court Services	(5,949,376)	204,018	204,018	(262,215)	(58,196)	685,569	(6,693,141)
Waste Diversion	2,225,014	740,301	740,301	115,044	855,345	(17,119)	3,097,478
2023 Total	\$112,556,273	\$53,741,917	\$53,741,917	\$5,077,050	\$58,818,967	\$67,537,495	\$103,837,744

NOTES :

Regional Municipality of York Development Charge Credits Issued January 1, 2023 to December 31, 2023						
Municipality	Subdivision	Developer	Hard Services			
			Regional Roads	Water Supply	Wastewater Servicing	Total
Town of East Gwillimbury	19T-90015 Ph 3B	731011 Ontario Limited			\$319,872	\$319,872
Town of Georgina	19T-18G02	10000253533 Ontario Inc.			\$119,952	\$119,952
Town of Georgina	19T-05G07 and 05G08 Ph 2 & 4	RSM Canada Limited			\$1,133,575	\$1,133,575
Total Development Charge Credits Issued ¹					\$1,573,399	\$1,573,399

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, 2023 to December 31, 2023**

	Opening Balance January 1, 2023	New Deferrals	Transfers to Development Charge Reserves	Closing Balance December 31, 2023
Regional Roads	\$59,879,135	\$10,942,379	\$50,911,238	\$19,910,276
Water Supply	24,341,010	4,216,294	20,814,221	7,743,083
Wastewater Services	50,112,471	8,810,421	42,868,087	16,054,804
Growth Studies	0	15,524	0	15,524
Police	2,396,786	443,582	2,041,811	798,557
Paramedic Services	1,062,894	177,820	915,437	325,277
Public Health	319,100	49,669	275,973	92,796
Senior Services	0	0	0	0
Social Housing	563,152	84,856	487,336	160,672
Public Works	541,365	109,940	461,871	189,434
Subway	6,563,757	1,233,421	5,582,029	2,215,149
Subway YNSE		335,959		335,959
Transit Infrastructure	3,374,579	972,385	2,862,792	1,484,172
GO Transit	819,964	127,001	705,176	241,789
Court Services	108,000	21,658	92,278	37,380
Waste Diversion	109,825	16,756	93,269	33,311
2023 Total	\$150,192,038	\$27,557,665	\$128,111,518	\$49,638,184

NOTES :

Schedule 2

Regional Municipality of York Development Charge Reserve Capital Program Expenditures January 1, 2023 to December 31, 2023							
Service Category	Project Number	Project Description	Development Charge Reserve Funding	Other Project Funding			2023 Total Project Funding
				Tax Levy Funding	User Rate Funding	Other ¹	
Growth Studies	90000	Business Management	410,667 ³			203,529	614,196
	95000	Long Range Strategic Planning	480,000	438,939		326,641	1,245,580
		Allocation of Financing Costs for 2023	5,270				5,270
		Net Transfer - Deferred DC's	15,524				15,524
			911,461	438,939		530,170	1,880,570
Police	26160	Debenture Payments ²	7,624,152			6,104,204	13,728,356
	29017	Communications Bureau - Radio System Upgrades	2,243,484				2,243,484
	29010	Vehicles	1,502,200	4,061,504			5,563,704
	29042	Radio System	30,702	83,009		79,000	192,711
	29024	Digital Evidence and Camera System	101,034	273,165		(587,243)	(213,044)
	29020	Special Equipment Training	287,667	31,963			319,630
	29047	Forensic Lab Equipment	92,827	250,976			343,803
	29055	240 Prospect Renovation	2,928,964	325,440			3,254,404
	29054	Air Operations - Helicopter	358,370	968,927		300,010	1,627,307
	29014	Specialized Equipment	61,937	167,458			229,395
	29028	Portable Mobile Radio Replacement	419,462	1,134,100			1,553,562
	29033	Renovation of Existing Facilities	189,243	756,974			946,217
	29034	In Car Printers	218,093	589,658			807,751
	29049	Disaster Recovery Plan	27,000	73,000			100,000
	29050	Air Support Rehabilitation	23,269	62,912			86,181
		Allocation of Financing Costs for 2023	9,745				9,745
		Net Transfer - Deferred DC's	(1,598,229)				(1,598,229)
			14,519,919	8,779,086		5,895,971	29,194,976
Paramedic Services	54301	Paramedic Services Station New Vehicles	346,200			114,463	460,663
	54510	Paramedic Services Station - Maple # 32	1,786,432	595,477			2,381,909
	54601	Paramedic Services Station - Markham Northwest # 27	615,690				615,690
	54638	Paramedic Services Land Acquisition Growth	763,010	311,652			1,074,662
	54681	Paramedic Services Station - Jane and Teston #33	55,453				55,453
		Allocation of Financing Costs for 2023	(5,068)				(5,068)
		Net Transfer - Deferred DC's	(737,617)				(737,617)
	54215	Operational Planning Division	1,171,893			52,607,576	53,779,469
		3,995,994	907,129		52,722,039	57,625,162	
Public Health		Allocation of Financing Costs for 2023	22,184				22,184
		Net Transfer - Deferred DC's	(226,304)				(226,304)
			(204,120)	0	0	0	(204,120)
Long Term Care		Allocation of Financing Costs for 2023	36,390				36,390
Social Housing	67675	Richmond Hill Hub	869,456			561,988	1,431,444
	67876	Unionville Seniors Affordable Housing Development	(5,733,013)	7,103,765		10,431,800	11,802,552
	67919	Stouffville Affordable Housing Development	1,688,044	(5,587,400)		15,925,108	12,025,752
		Allocation of Financing Costs for 2023	(129)				(129)
		Net Transfer - Deferred DC's	(402,480)				(402,480)
	67510	Social Housing Predevelopment	34,865	89,653			124,518
		(3,543,256)	1,606,018	0	26,918,896	24,981,658	
Public Works	88179	North Roads Operations Centre	251,239	13,279			264,518
		Allocation of Financing Costs for 2023	42,649				42,649
		Net Transfer - Deferred DC's	(351,931)				(351,931)
			(58,043)	13,279	0	0	(44,764)
Subway	90000	Business Management	23,722,768	10,550,438		12,036,965	46,310,171
		Allocation of Financing Costs for 2023	5,051				5,051
		Net Transfer - Deferred DC's	(4,348,608)				(4,348,608)
			19,379,210	10,550,438	0	12,036,965	41,966,613
Subway YNSE		Net Transfer - Deferred DC's	335,959				335,959
Waste Diversion	79885	New Waste Management Initiatives	55,193				55,193
		Allocation of Financing Costs for 2023	4,201				4,201
		Net Transfer - Deferred DC's	(76,514)				(76,514)
			(17,119)	0	0	0	(17,119)
Court Services	14060	Annex Facilities Operations and Management	592,595			38,797	631,392
	14780	Regional Facility at 17150 Yonge Street	21,543	284,032			305,575
	A1603	Provincial Offences Act Digital Roadmap	151,934	410,783			562,717
		Allocation of Financing Costs for 2023	(9,883)				(9,883)
		Net Transfer - Deferred DC's	(70,620)				(70,620)
			685,569	694,815	0	38,797	1,419,181
Transit Infrastructure	90000/38001	Debenture Payments ²	339,268	9,483,784		52,943,547	62,766,599
	81584	Transit Garage South	878,356	192,810			1,071,166
	81585	Rapid Transit Bus Garage	26,424,197	5,800,433			32,224,630
	82150	Bus Loops & Stops Expansion	714,450	156,830			871,280
	82153	Electric Bus Infrastructure Expansion	795,096	1,144,162			1,939,258
	82155	Major Mackenzie West Terminal	733,549	161,023			894,572
	82770	Support Vehicles	14,241	3,126			17,367
	86107	Intelligent Transit System Expansion	891,609	195,719			1,087,328
	86116	Automated Fare Collection System Expansion	369,560	81,123			450,683
		Allocation of Financing Costs for 2023	42,121				42,121
		Net Transfer - Deferred DC's	(1,890,407)				(1,890,407)
	90990	Priority Bus Rapid Transit	948,880	208,291			1,157,171
	90992	Facilities and Terminals	408,317	1,224,950		454,760	2,088,027
	90999	Bus Rapid Transit and Light Rail Transit Studies	5,803	1,168		167,306	174,277
		30,675,039	18,653,419	0	53,565,613	102,894,071	
GO Transit	15800	GO Transit (Metrolinx)	1,398,317				1,398,317
		Allocation of Financing Costs for 2023	353				353
		Net Transfer - Deferred DC's	(578,176)				(578,176)
			820,493	0	0	0	820,493
Regional Roads		See Schedule 3 for Details	143,193,341	77,771,955		21,147,473	242,112,769
Water Supply		See Schedule 4 for Details	60,751,485	9,746		3,738,329	64,499,560
Wastewater Servicing		See Schedule 5 for Details	95,175,443	0		18,935,320	114,110,763
Total Capital Programs			\$366,657,764	\$119,424,824	\$0	\$195,529,573	\$681,276,200

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, 2023 to December 31, 2023

Project Number	Project Description	Development Charge Reserve Funding	Tax Levy Funding	Other Project Funding ¹	2023 Total Project Funding
88188	Asset Renewal Replacement Pavement	\$10,976,825	\$29,678,081		\$40,654,906
80116	Teston Road and Pine Valley Drive	9,924,651	2,432,295	11,966,000	24,322,946
85710	Yonge Street - Davis Drive to Green Lane	8,004,577	889,397		8,893,974
85670	Major Mackenzie Drive - Highway 400 to Jane Street	7,825,852	907,383		8,733,235
96770	Keele Street - Steeles Avenue to Highway 7	7,734,380	859,376	896,842	9,490,598
39930	Structures Rehabilitation Program	6,615,796	17,887,153		24,502,949
81362	Dufferin Street and Rutherford Street	5,980,913	663,069		6,643,982
39970	Miscellaneous Payments to Developers	5,222,058	712,099		5,934,157
84940	Pedestrian Cycling Program	5,005,269	556,141	100,000	5,661,410
39960	Road Asset Renewal and Replacement	4,578,732	12,379,533	342,818	17,301,083
39980	Asphalt Crack, Seal and Repair	3,967,852	441,362		4,409,214
80118	Southwest Roads Operation Centre	3,934,543	207,081		4,141,624
99510	16th Avenue - Woodbine Avenue to Highway 404	3,844,168	420,023		4,264,191
39950	Intersection Improvements Program	3,328,875	453,508	233,167	4,015,550
81010	King Road and Weston Road	2,130,373	532,593		2,662,966
TS36110	Technology Data	1,982,973	270,918		2,253,891
80101	King Road - Bathurst Street to Bond Crescent	1,427,603	1,945,277	3,893,515	7,266,395
99890	Intelligent Traffic System	1,283,809	142,962		1,426,771
39920	Property Acquisition for Future Capital Projects	1,283,633	143,260		1,426,893
80720	Donald Cousens Parkway - Major Mackenzie Drive to Highway 48	1,054,727			1,054,727
84950	Drainage System Program	999,591	139,934		1,139,525
99900	Fleet New Additions	856,078			856,078
83920	Traffic Safety Program Improvements	775,479	105,747		881,226
99816	Teston Road - Keele Street to Dufferin Street	759,727			759,727
81972	Stouffville Road - Bayview Avenue to Highway 404	742,816	82,352		825,168
85650	Major Mackenzie Drive -Canadian Pacific Railway to Hwy 27	725,679	90,700		816,379
80106	Various Maintenance Facility Upgrades	689,247	36,276		725,523
72600	Tree Funding	1,177,064	176,350	962,762	2,316,176
91000	Debenture Payments	71,000,522			71,000,522
	Allocation of Financing Costs for 2023	1,008,184			1,008,184
	Net Transfer - Deferred DC's	(39,968,859)			(39,968,859)
	Various Programs (99) ³	8,320,203	5,619,085	2,752,369	16,691,657
Total Regional Roads Capital Programs		\$143,193,341	\$77,771,955	\$21,147,473	\$242,112,769

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 99 minor road projects using development charge reserve funding.

Regional Municipality of York Development Charge Reserves
Water Supply Capital Program Expenditures
January 1, 2023 to December 31, 2023

Project Number	Project Description	Development Charge Reserve Funding	User Rate Funding	Other Project Funding ¹	2023 Total Project Funding
73580	Toronto Water Supply Cost Share	\$2,687,674		\$1,512,000	\$4,199,674
79670	Water System Capacity Assessment	708,009		\$100,000	808,009
72390	Water for Tomorrow	483,606			483,606
72450	Aurora Elevated Tank	299,092			299,092
73300	Master Plan Water	248,978			248,978
75600	Green Lane and Leslie Street Newmarket Central Watermain	56,620			56,620
75710	York Peel Feedermain Upgrade	48,094			48,094
75700	Water Servicing Richmond Hill - Langstaff	1,857			1,857
78310	Nobleton Water Wastewater Servicing	(9,746)	9,746.19	2,039,387	2,039,387
78360	Orchard Heights Reservoir Inlet Upgrade	(23,282)		86,942	63,660
	Allocation of Financing Costs for 2023	(244,417)			(244,417)
	Net Transfer - Deferred DC's	(16,597,927)			(16,597,927)
46950	Debenture Payments	73,092,926			73,092,926
Total Water Supply Capital Programs		\$60,751,485	\$9,746	\$3,738,329	\$64,499,560

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, 2023 to December 31, 2023

Project Number	Project Description	Development Charge Reserve Funding	User Rate Funding	Other Project Funding ¹	2023 Total Project Funding
72010	Keswick Wastewater Servicing	\$6,564,793		6,000,000	\$12,564,793
74270	Upper York Sewage Servicing	3,710,704			3,710,704
70080	York Durham Sewer System Interim Servicing Solutions	3,624,417		5,636,000	9,260,417
73640	Inflow Infiltration Reduction	3,349,841			3,349,841
75320	Primary Trunk Sewer Twinning	1,756,592		1,306,000	3,062,592
75640	Wastewater System Capacity Monitor Studies	1,584,366			1,584,366
75780	Duffin Creek Lab Expansion	1,182,004			1,182,004
73720	Duffin Creek Stage 3 Expansion	1,000,427		1,080,071	2,080,498
79740	Peel Sanitary Sewer Cost Shared	924,712		1,018,644	1,943,356
72360	Duffin Creek Water Pollution Control Plant Outfall	822,826		3,844,728	4,667,554
75650	Wastewater Servicing Richmond Hill - Langstaff	567,247			567,247
79760	York Durham Sewer System Forcemain Twinning	233,616		200	233,816
79100	Master Plan Wastewater	149,821			149,821
71220	Queensville Holland Landing Sharon Wastewater Servicing	23,353			23,353
72530	Duffin Creek Stage 1 and 2 Upgrades	(29,326)		49,677	20,351
	Allocation of Financing Costs for 2023	(297,635)			(297,635)
	Net Transfer - Deferred DC's	(34,057,666)			(34,057,666)
44950	Debenture Payments	104,065,353			104,065,353
Total Wastewater Servicing Capital Programs		\$95,175,443	\$0	\$18,935,320	\$114,110,763

NOTES :

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