

CITY OF VAUGHAN

EXTRACT FROM COUNCIL MEETING MINUTES OF JUNE 23, 2015

Item 4, Report No. 10, of the Finance, Administration and Audit Committee, which was adopted without amendment by the Council of the City of Vaughan on June 23, 2015.

4 2014 DEVELOPMENT CHARGES RESERVE FUND STATEMENT

The Finance, Administration and Audit Committee recommends approval of the recommendation contained in the following report of the Commissioner of Finance & City Treasurer and the Director of Development Finance and Investments, dated June 15, 2015:

Recommendation

The Commissioner of Finance & City Treasurer and the Director of Development Finance and Investments, in consultation with the Director of Financial Planning and Analytics, recommend:

1. That the 2014 Development Charges Reserve Fund Statement prepared pursuant to the Development Charges Act, RSO 1997, be received for information purposes; and
2. That the 2014 Development Charges Reserve Fund Statement be forwarded to the Minister of Municipal Affairs and Housing.

Contribution to Sustainability

Not applicable.

Economic Impact

Not applicable.

Communications Plan

The 2014 Development Charges Reserve Fund Statement will be forwarded to the Minister of Municipal Affairs and Housing.

Purpose

To provide Council with the 2014 Development Charges Reserve Fund Statement pursuant to Section 43 of the Development Charges Act RSO 1997.

Background - Analysis and Options

Development Charges are a key funding source for the City's capital plan

Development charges are imposed by the City of Vaughan to recover growth-related capital costs from residential and non-residential developments that create the need for capital works. A majority of the City's capital expenditures are due to growth, so development charges are a major source of funding for the City's capital plan.

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

The Development Charges Act RSO 1997 (DC Act, 1997) outlines specific reporting requirements for development charge reserves. In accordance with Sections 33 and 43 of the Development Charges Act, 1997, the following is required:

- A municipality that has passed a Development Charge by-law shall establish a separate reserve fund for each service to which the development charge relates; and shall be used only to meet growth related capital costs for which the development charge was imposed.

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EXTRACT FROM COUNCIL MEETING MINUTES OF JUNE 23, 2015

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- The Treasurer of a municipality shall give to Council a financial statement relating to development charge by-laws and reserve funds that were established.

Reporting requirements include identifying all other types of funding applied to each project funded with development charges and providing a detailed summary of the activity for each development charge reserve for the year.

The statement is prepared on an accrual basis for goods and services received however it does not reflect other commitments of funds.

The statement shall contain the following information in respect of each service for which the development charge is being imposed:

- 1) A description of the service for which the fund is established.
- 2) The balance as of the first day of January.
- 3) The distribution of the development charge proceeds received during the year.
- 4) The amount transferred to the capital fund.
- 5) Any credits provided in relation to service or services category.
- 6) The development charge amounts refunded or allocated to other sources.
- 7) The apportionment of accrued interest.
- 8) The closing balance as of the 31st day of December.
- 9) An addendum indicating each project, the intended application of the amount and source of any other money that is spent on the project.

Attachment 2 contains the definitions for the reserves.

As of December 31, 2014, the development charge reserve balance was \$183.0 million

The table below summarizes the Development Charges Reserve Fund activities for the period January 1, 2014 to December 31, 2014:

Table 1: 2014 Development Charge Reserve Balance as of December 31, 2014

	CityWide Development Charges	Special Area Development Charges	Total
Opening Balance	\$174.6	\$6.4	\$181.1
Revenues	\$24.5	\$0.5	\$25.0
Expenses	-\$20.8	-\$2.2	-\$23.0
Closing Balance	\$178.3	\$4.7	\$183.0

Attachment 1 provides for the statutory requirement under the development charges legislation for 2014. The development charges revenue is provided as a summary for each reserve, whereas, the capital expenditures are detailed by capital project.

Development charge collections exceed expenditures by \$2 million

Development charge expenditures in 2014 totaled \$23.0 million. Development charge collections in 2014 were \$25.0 million, which amounted to \$2.0 million greater than expenditures. These revenues amounted to \$35.1 million less than the 2013 DC Background Study forecast. Staff continues to monitor reserve levels and associated expenditures during the annual budget process to mitigate the risk related to the decreased collection trend.

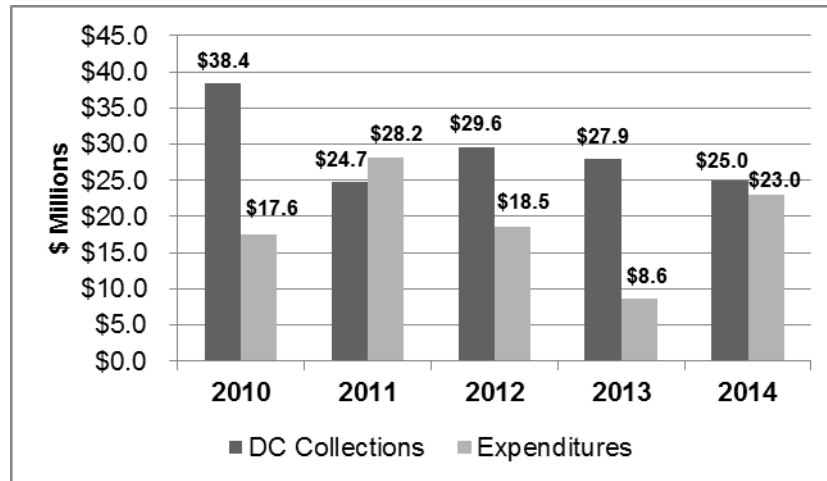
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Chart 1 on the next page illustrates the management of this downward collection trend. For four out of the five years, development charge collections exceeded the draws from the development charge reserves, leaving a balance of \$183.0 million in the reserves as December 31, 2014.

Chart 1: 2010-2014 Development Charge Collections and Expenditures Comparison (\$M)



Relationship to Vaughan Vision 2020

Not applicable.

Regional Implications

Not applicable.

Conclusion

The 2014 Development Charges Reserve Fund Statement provided pursuant to the reporting requirements of the Development Charges Act, RSO 1997, is recommended to be received.

Attachments

1. 2014 Development Charge Reserve Fund Statement
2. Description of Development Charge Reserves & Special Area Charges

Report Prepared By:

Jackie Macchiusi, CPA, CGA
Senior Manager of Corporate Financial Planning & Analysis

(A copy of the attachments referred to in the foregoing have been forwarded to each Member of Council and a copy thereof is also on file in the office of the City Clerk.)

2014 DEVELOPMENT CHARGES RESERVE FUND STATEMENT**Recommendation**

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Development charges are imposed by the City of Vaughan to recover growth-related capital costs from residential and non-residential developments that create the need for capital works. A majority of the City's capital expenditures are due to growth, so development charges are a major source of funding for the City's capital plan.

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The Development Charges Act RSO 1997 (DC Act, 1997) outlines specific reporting requirements for development charge reserves. In accordance with Sections 33 and 43 of the Development Charges Act, 1997, the following is required:

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Reporting requirements include identifying all other types of funding applied to each project funded with development charges and providing a detailed summary of the activity for each development charge reserve for the year.

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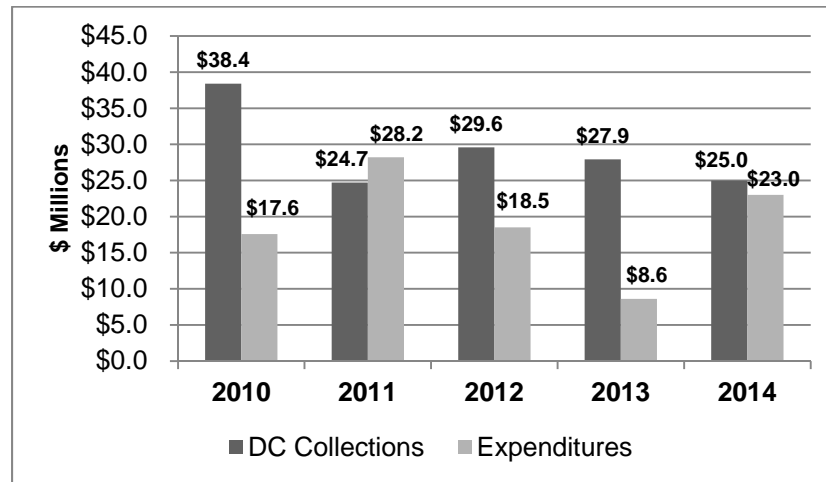
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Relationship to Vaughan Vision 2020

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Regional Implications

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Conclusion

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2. Description of Development Charge Reserves & Special Area Charges

Report Prepared By:

Jackie Macchiusi, CPA, CGA
Senior Manager of Corporate Financial Planning & Analysis

Respectfully submitted,

John Henry, CPA, CMA
Commissioner of Finance & City Treasurer

Lloyd Noronha, CPA, CMA
Director of Development Finance & Reserves

2014 DEVELOPMENT CHARGES RESERVE FUND STATEMENT
as at December 31, 2014

	<u>Engineering Services</u>	<u>Public Works</u>	<u>Indoor Recreation</u>	<u>Parks Development & Facilities</u>	<u>Library Services</u>
Balance as of January 1, 2014	83,763,694	8,043,227	38,857,043	24,628,101	21,233,855
Plus:					
Development Charges Revenue	7,260,796	820,100	5,991,265	4,564,120	1,258,358
Development Charge Credits	\$316,869	\$0	\$0	\$0	\$0
Transfer From Capital	\$0	\$0	\$0	\$0	\$0
Interest Expense ^{Note1}	1,141,185	103,547	521,189	325,764	263,307
Other	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>438,000</u>
Sub Total	\$8,718,850	\$923,647	\$6,512,454	\$4,889,884	\$1,959,664
Less:					
Transfer to Capital	10,655,244	417,308	1,632,172	1,669,891	4,397,166
Development Charge Refunds	\$0	\$0	\$0	\$0	\$0
Interest Expense	\$0	\$0	\$0	\$0	\$0
Other	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Sub Total	\$10,655,244	\$417,308	\$1,632,172	\$1,669,891	\$4,397,166
Balance as of December 31, 2014	<u>\$81,827,300</u>	<u>\$8,549,566</u>	<u>\$43,737,326</u>	<u>\$27,848,094</u>	<u>\$18,796,354</u>

	<u>Fire & Rescue Services</u>	<u>General Government</u>
Balance as of January 1, 2014	(79,286)	(1,812,049)
Plus:		
Development Charges Revenue	1,005,785	510,137
Development Charge Credits	\$0	\$0
Transfer From Capital	\$0	\$0
Interest Revenue	\$0	\$0
Other	<u>\$0</u>	<u>\$0</u>
Sub Total	\$1,005,785	\$510,137
Less:		
Transfer to Capital	1,533,706	485,276
Development Charge Refunds	\$0	\$0
Interest Expense ^{Note1}	5,831	22,210
Other	<u>\$0</u>	<u>\$0</u>
Sub Total	\$1,539,536	\$507,487
Balance as of December 31, 2014	<u>(\$613,037)</u>	<u>(\$1,809,399)</u>

Note 1: Interest rate allocated at an average of 1.267%

**Development Charges Reserve
Engineering Services
Transfer to Capital
For the Period January 1, 2014 - December 31, 2014**

Project	Project Description	Total Expenditure	Engineering Services DC Funding	Other Funding	Other Funding Source
1231-0-04	Major Mackenzie Watermain	1,009,620	471,492	538,128	PD6 West Major Mac D18
1332-0-00	Bass Pro Mills Interch	384,159	384,159	0	
1414-2-03	McNaughton Road - Financing Payments	209,079	209,079	0	
1421-3-04	Portage Parkway Extension, T04-219Applewood Highway 400 Bridge (DC)	946,875	946,875	0	
1583-0-06	Hwy 400/America Overpass EA	14,803	14,803	0	
1584-0-06	Hwy 427/Fogal Rd. Mid-Block	1,204,314	1,204,314	0	
1596-0-06	Vaughan Corporate Centre Servicing Study	7,972	7,972	0	
DP-9017-10	Major Mackenzie Drive Streetscape Maple Area	1,257,323	186,667	1,070,656	Keele Valley Landfill Reserve - \$275,829 Roads Reserve - \$67,339 Municipal Contribution - \$727,488
DP-9018-10	Concord West Streetscape Master plan	1,853	370	1,483	Transfer from Taxation
DP-9529-13	Design Review Panel Administration	4,084	4,084	0	
DT-7016-08	Engineering Master Plan Studies	2,484	2,484	0	
DT-7025-09	Huntington Road Class EA	86,639	86,639	0	
DT-7032-09	Water & Wastewater Master Plan	48,413	48,413	0	
DT-7033-09	Storm Drainage & Storm Water M	47,717	47,717	0	
DT-7034-09	Sidewalk & Streetlights	110,539	110,539	0	
DT-7040-10	Pedestrian & Bike Master Plan Implementation	3,726	3,726	0	
DT-7045-11	Block 11 Valley Road Crossings	4,929,767	4,929,767	0	
DT-7058-11	Black Creek Regional Storm Improvements Class EA Study	161,161	161,161	0	
DT-7065-11	Millway Avenue Widening & Realignment	20,426	20,426	0	
DT-7072-13	Colossus Dr Hwy 400 Flyover - Interchange Connection EA	2,611	2,611	0	
DT-7083-13	Pedestrian & Bicycle Network Implementation Program	33,153	33,153	0	
DT-7089-13	Stevenson Avenue Construction	399,299	399,299	0	
DT-7104-13	TMP Education, Promotion, Outreach and Monitoring	13,324	13,324	0	
DT-7108-13	School Travel Planning Measures	82	82	0	
DT-7120-13	Black Creek Renewal	31,444	31,444	0	
DT-7121-13	Vaughan Metropolitan Centre NE Storm Water Management Pond	2,264	2,264	0	
DT-7126-13	Coldspring Road Construction	314,151	314,151	0	
DT-7135-14	Coldspring Road and Stevenson Avenue Construction	5,287	5,287	0	
EN-1662-07	Sidewalk Infill Program	7,129	7,129	0	
EN-1756-09	Sidewalk & Streetlighting Program to support New Development	202,395	202,395	0	
EN-1824-10	Traffic Signal	8,885	8,885	0	
EN-1856-11	Sidewalk and Street Lighting on Dufferin Street	22,440	22,440	0	
EN-1857-11	Multi-use Pathway on Dufferin Street	25,843	25,843	0	
EN-1865-11	Sidewalk and Streetlighting on Jane Street	2,138	2,138	0	
EN-1945-13	Sidewalk and Street Lighting on Regional Road Hwy # 50	282,811	282,811	0	
EN-1946-13	Sidewalk and Street Lighting on Regional Road Hwy # 50	389,440	389,440	0	
EN-1960-13	Sidewalk on Weston Road	57,695	57,695	0	
EN-1961-13	Sidewalk on Islington Avenue	14,169	14,169	0	
		12,265,511	10,655,244	1,610,268	

**Development Charges Reserve
Fire & Rescue Services
Transfer to Capital
For the Period January 1, 2014 - December 31, 2014**

Project	Project Description	Total Expenditure	Fire & Rescue Services DC Funding	Other Funding	Other Funding Source
FR-3514-12	Relocate Fire Station 7-3 Land Acquisition	4,217,997	698,581	3,519,415	Proceeds from Sale of Land - \$1,000,000 Transfer from Taxation - \$1,1101,207 Tax Rate Stabilization Reserve - \$1,418,209
FR-3556-13	New Engine for Station 75 - Pumper	644,750	644,750	0	
FR-3563-12	Station #73 Design	3,054	916	2,138	Transfer from Taxation
FR-3564-13	Station #73 Construction	22,011	10,054	11,957	Transfer from Taxation
FR-3565-13	Station #73 Equipment	23,988	7,196	16,791	Transfer from Taxation
FR-3567-14	Station #75 Equipment for Engine 75	110,249	110,249	0	
FR-3568-13	Station #75 Equipment Purchase for Firefighters	11,553	11,553	0	
FR-3571-14	Command Vehicle	50,406	50,406	0	
		5,084,007	1,533,706	3,550,302	

**Development Charges Reserve
Public Works
Transfer to Capital
For the Period January 1, 2014 - December 31, 2014**

Project	Project Description	Total Expenditure	Public Works DC Funding	Other Funding	Other Funding Source
FL-5196-12	Fleet - New Small Equipment	3,820	3,437	383	Transfer from Taxation
FL-5199-13	Bylaw Enforcement - 1 new 4x4 compact size pickup	3,307	2,975	332	Transfer from Taxation
FL-5206-13	Public Works - Roads - 1 new 4x4 midsize pickup	896	806	90	Transfer from Taxation
FL-5208-12	Public Works - Roads - New Vehicle	628	565	63	Transfer from Taxation
FL-5254-13	Building & Facilities - 1 new 1/2 ton cargo van	24,434	21,983	2,451	Transfer from Taxation
FL-5255-13	Building & Facilities - 1 new 1/2 ton 4x4 pickup	2,311	2,078	233	Transfer from Taxation
FL-5258-13	Parks - 1 new narrow cab tractor/snow plow	4,769	4,292	477	Transfer from Taxation
FL-5259-13	Parks - 1 new narrow cab tractor/snow plow	4,769	4,292	477	Transfer from Taxation
FL-5260-13	Parks - 1 new narrow cab tractor/snow plow	4,769	4,292	477	Transfer from Taxation
FL-5273-13	Parks - 1 new narrow cab tractor/snow plow	4,769	4,292	477	Transfer from Taxation
FL-5277-13	Parks - 1 new 3/4 ton pickup with crew cab	3,307	2,977	330	Transfer from Taxation
FL-5280-13	Parks - 1 new 3 point hitch fertilizer spreader	5,062	4,546	516	Transfer from Taxation
FL-5288-13	Parks - Forestry/Horticulture - 1 new 15" drum chipper	46,118	41,546	4,572	Transfer from Taxation
FL-5289-13	Public Works - Roads - 1 new regenerative sweeper	301,982	271,784	30,198	Transfer from Taxation
FL-5328-13	Bylaw Enforcement - 1 new 4x4 compact pickup	3,307	2,975	332	Transfer from Taxation
PW-2059-13	RWIS Station	49,408	44,467	4,941	Transfer from Taxation
		463,657	417,308	46,348	

**Development Charges Reserve
Library Services
Transfer to Capital
For the Period January 1, 2014 - December 31, 2014**

Project	Project Description	Total Expenditure	Library Services DC Funding	Other Funding	Other Funding Source
LI-4519-09	Civic Centre Resource Library - Construction	2,386,277	2,000,677	385,600	Transfer from Taxation - \$213,055 Gas Tax Reserve - \$172,544
LI-4530-14	Civic Centre Resource Library	4,481	4,033	448	Transfer from Taxation
LI-4532-11	North Thornhill Branch Library (Block 10)	2,425,445	2,140,099	285,347	Transfer from Taxation
LI-4508-09	Civic Centre Resource Library - Materials	280,398	252,358	28,040	Transfer from Taxation
		4,816,203	4,144,809	671,395	

**Development Charges Reserve
General Government
Transfer to Capital
For the Period January 1, 2014 - December 31, 2014**

Project	Project Description	Total Expenditure	General Government DC Funding	Other Funding	Other Funding Source
BY-2508-10	Animal Shelter Lease Hold Improvement	273,375	92,639	180,736	Transfer from Taxation
DP-9031-12	City Wide Streetscape Implementation Manual & Financial Strategy	7,982	7,184	798	Transfer from Taxation
DP-9538-14	VMC Urban Design Guidelines (Playbook) Based on Policies of Secondary Plan	30,194	27,174	3,019	Transfer from Taxation
PL-9003-07	Vaughan Official Plan Review	3,743	2,990	752	Transfer from Taxation
PL-9024-11	Concord Centre Secondary Plan	31,724	27,620	4,104	Transfer from Taxation
PL-9025-11	Natural Heritage Network (NHN) Inventory and Improvements	89,260	29,237	60,023	Transfer from Taxation - \$49,180 Year End Expenditure Reserve - \$10,843
PL-9026-11	Vaughan Mills Centre Secondary	54,796	50,119	4,678	Transfer from Taxation
PL-9027-12	Centre Street West Gateway Secondary Plan	13,439	12,095	1,344	Transfer from Taxation
PL-9533-13	New Community Areas Secondary Plan - Block 41	7,523	6,771	752	Transfer from Taxation
PL-9535-13	New Community Areas Secondary Plan - Block 27	237,430	213,687	23,743	Transfer from Taxation
PL-9539-13	City Wide Secondary Suites Study	11,502	11,502	0	
RI-0060-11	Development Charge Background Study	4,731	4,258	473	Transfer from Taxation
		450,406	355,289	95,118	

**Development Charges Reserve
Parks Development
Transfer to Capital
For the Period January 1, 2014 - December 31, 2014**

Project	Project Description	Total Expenditure	Parks Development DC Funding	Other Funding	Other Funding Source
5961-2-03	Maple Valley Plan 2003 - Design	117,491	96,634	20,856	Transfer from Taxation - \$10,718 Keele Valley Landfill Reserve - \$10,138.5
PK-6098-08	Humber River/Wm Granger Open Space	5,016	3,838	1,177	Transfer from Taxation - \$427 Gas Tax Reserve - \$751
PK-6231-09	UV2-N16 (Block 11) Carrville Mill Park	3,352	3,017	335	Transfer from Taxation
PK-6269-10	UV1-N2 - Village Green Park	180,738	162,664	18,074	Transfer from Taxation
PK-6271-10	UV2-N7 - Pheasant Hollow Park	14,036	12,632	1,404	Transfer from Taxation
PK-6272-10	UV1-N5 - West Wind Park	1,049	944	105	Transfer from Taxation
PK-6273-10	UV2-N13 - Woodrose Park	22,439	20,195	2,244	Transfer from Taxation Transfer from Taxation - \$1,982
PK-6281-10	Sonoma Heights Community Park - Artificial Turf	41,405	22,082	19,324	Parks Infrastrucutre Reserve - \$17,342
PK-6298-11	UV2-N4 (Mill Race Park - BI 11)	706,264	635,638	70,626	Transfer from Taxation
PK-6301-11	KP3 (Wishing Well Park)	268,340	241,506	26,834	Transfer from Taxation
PK-6311-11	UV2-N12 (Spring Blossom Park - Block 10)	283,352	255,017	28,335	Transfer from Taxation
PK-6312-11	UV2-N15 (Pioneer Park - Block 11)	21,271	19,144	2,127	Transfer from Taxation
PK-6313-11	UV2-N18 (Heritage Park - Block 11)	59,196	53,277	5,920	Transfer from Taxation
PK-6350-13	Sonoma Heights Community Park - Skateboard Park	137,530	123,777	13,753	Transfer from Taxation
PK-6358-12	UV1-N26 (Lawford Road/Wardlaw Place) - Block 40	21,694	19,525	2,169	Transfer from Taxation
		1,883,174	1,669,891	213,284	

**Development Charges Reserve
Indoor Recreation
Transfer to Capital
For the Period January 1, 2014 - December 31, 2014**

Project	Project Description	Total Expenditure	Indoor Recreation DC Funding	Other Funding	Other Funding Source
BF-8285-11	Father Ermanno Bulfon Community Centre - Fitness Centre Expansion	1,889,843	1,632,172	257,671	Transfer from Taxation - \$210,854 Building & Facilities Infrastructure Reserve - \$46,817
		1,889,843	1,632,172	257,671	

2014 DEVELOPMENT CHARGES RESERVE FUNDS STATEMENT
SPECIAL SERVICE AREA CHARGES
as at December 31, 2014

	Rainbow Creek D 8	PD#5 West Wood D 15	PD 6 West Major Mac D- 18	PD 6 East Rutherford D- 19
Balance as of January 1, 2014	3,085,724	262,670	184,210	446
Plus:				
Development Charges Revenue	74,404	57,073	4,239	15,382
Transfer From Capital	\$0	\$0	\$0	\$0
Interest Revenue ^{Note1}	39,256	3,517	1,489	206
Other	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Sub Total	\$113,660	\$60,590	\$5,728	\$15,588
Less:				
Transfer to Capital	\$0	\$0	538,128	1,660,031
Development Charge Refunds	\$0	\$0	\$0	\$0
Interest Expense	\$0	\$0	\$0	\$0
Other	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Sub Total	\$0	\$0	\$538,128	\$1,660,031
Balance as of December 31, 2014	<u>\$3,199,384</u>	<u>\$323,260</u>	<u>(\$348,190)</u>	<u>(\$1,643,996)</u>

	PD 7 West D- 20	Dufferiin-Teston D 23	Ansley Grove Sani D- 24	Zenway / Fogel D- 25	Huntington D- 27
Balance as of January 1, 2014	2,242,942	72,172	209,785	4,119	376,901
Plus:					
Development Charges Revenue	953	\$0	\$0	215,189	973
Transfer From Capital	\$0	\$0	\$0	\$0	\$0
Interest Revenue ^{Note1}	28,550	909	2,644	1,069	4,753
Other	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Sub Total	\$29,504	\$909	\$2,644	\$216,259	\$5,726
Less:					
Transfer to Capital	\$0	\$0	\$0	\$0	\$0
Development Charge Refunds	\$0	\$0	\$0	\$0	\$0
Interest Expense	\$0	\$0	\$0	\$0	\$0
Other	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Sub Total	\$0	\$0	\$0	\$0	\$0
Balance as of December 31, 2014	<u>\$2,272,445</u>	<u>\$73,081</u>	<u>\$212,429</u>	<u>\$220,378</u>	<u>\$382,627</u>

Note 1: Interest rate allocated at an average of 1.267%

**Development Charges Reserve
Special Area Charges
Transfer to Capital
For the Period January 1, 2014 - December 31, 2014**

Special Area Charge Funding Source	Project	Project Description	Total Expenditure	Special Area Charges Funding	Other Funding	Other Funding Source
SADC-D18 PD 6 West Major Mac	1231-0-04	Major Mackenzie Watermain	1,009,620	538,128	471,492	Engineering Services DC
SADC-D19 PD 6 East Rutherford	1589-0-06	Rutherford Road PD 6 East Watermain	1,660,031	1,660,031	0	
			2,669,651	2,198,159	471,492	

Description of City-Wide Reserves:

i. City-wide – Engineering

To provide capital funds to support growth related undertake engineering services which include roads, structures, sidewalks, streetlights, intersection improvements, traffic signalization, streetscaping, growth related studies, etc. as outlined in the development charges study.

ii. City-wide – Public Works/Fleet

To provide capital funds to support growth related public works and fleet operations including land, works yards, salt domes, information systems, vehicle of nearly all City departments, etc. as outlined in the development charges study. Note: Fire and Rescue Services related fleet is excluded, which maintains a separate reserve for its own rolling stock.

iii. City-wide – Indoor Recreation

To provide capital funds to support growth related indoor recreational services including land, buildings, furnishings, equipment, etc. (e.g. indoor pools, fitness centers, ice resurfacers, etc.) as outlined in the development charges study

iv. City-wide – Park Development & Facilities

To provide capital funds to support growth related park development and facilities (e.g. park facilities, special facilities, pedestrian and bicycle trail systems, operation building, water parks, lighting, furniture etc.) as outlined in the development charges study. Please note land is excluded from the City-Wide Park Development charge as it is covered under the CIL recreation land reserve.

v. City-wide – Library

To provide capital funds to support growth related library services including land, buildings, furnishings and resource materials as outlined in the development charges study

vi. City-wide – Fire

To provide capital funds to support growth related Fire and Rescue Services including land, buildings, furnishings, equipment, vehicles, etc. as outlined in the development charges study.

vii. City-wide – Management Studies

To provide capital funds to undertake growth-related studies and other general government functions as permitted under legislation (i.e., official plan, secondary plans, development change document etc.) as outlined in the development charges study.

Description of Special Service Area Charges:

General Purpose - Development charges collected are paid into the reserve fund for which the charge relates to specific water, wastewater, and storm drainage capital projects outlined in the Development Charge Background Study.

Reserves within this category are as follows:

- Rainbow Creek Drainage Works
- Pressure District 5 West Woodbridge Watermain

- Pressure District 6 West Major MacKenzie Dr Watermain
- Pressure District 6 East Rutherford Watermain
- Pressure District 7 West Teston Rd/America Ave/Canada Dr Watermain
- Dufferin/Teston Sanitary Sewer OPA 332
- Ansley Grove Sanitary Subtrunk Sewer Improvements
- Zenway/Fogal Sanitary Sub Trunk Extension
- Huntington Road Sewer Improvements