

CITY OF VAUGHAN

EXTRACT FROM COUNCIL MEETING MINUTES OF JUNE 28, 2022

Item 1, Report No. 27, of the Committee of the Whole, which was adopted without amendment by the Council of the City of Vaughan on June 28, 2022.

1. 2021 DEVELOPMENT CHARGE RESERVE AND SPECIAL RESERVE STATEMENT

The Committee of the Whole recommends approval of the recommendations contained in the report of the Deputy City Manager, Corporate Services, City Treasurer and Chief Financial Officer dated June 7, 2022.

Recommendations

1. That the 2021 Development Charges Reserve Fund and Special Fund Statement be received for information; and
2. That the 2021 Development Charges Reserve Fund and Special Fund Statement be made available to the public, and that a copy be forwarded to the Ministry of Municipal Affairs and Housing on request.

Committee of the Whole (1) Report

DATE: Tuesday, June 7, 2022

WARD(S): ALL

TITLE: 2021 DEVELOPMENT CHARGE RESERVE AND SPECIAL RESERVE STATEMENT

FROM:

Michael Coroneos, Deputy City Manager, Corporate Services, City Treasurer and Chief Financial Officer

ACTION: FOR INFORMATION

Purpose

To provide Council with the 2021 Development Charges Reserve Fund Statement, Special Account Statement for Increased Height and Density (Section 37) payments, and Statement for Cash-in-Lieu Parkland.

Report Highlights

- The *Development Charges Act, 1997* (the DCA) and the *Planning Act* require that the Treasurer of the municipality provide to Council, annually, a statement relating to Development Charges (DC), Increased Height and Density (Section 37) and the Cash-in-Lieu of Parkland (CIL) reserve funds and a listing of DC/Lot levy credits.
- The DC reserve funds consolidated opening balance for 2021 was \$469.6 million. The City collected \$83.0 million in DC collection revenues, \$3.4 million in interest revenue and funded \$48.6 million in capital projects. The consolidated ending balance was \$507.4 million as of December 31, 2021.
- The City collected \$56.1 million in CIL parkland revenue and spent \$3.9 million in 2021. The ending balance of the CIL parkland reserve fund was \$140.6 million as of December 31, 2021.
- The City received \$1.5 million in revenues through Section 37 agreements during 2021 and did not spend anything. The closing balance as of December 31, 2021 was \$6.8 million.
- In compliance with the DCA, the City does not impose directly or indirectly a charge related to a development or a requirement to construct a service related to development except as allowed under existing legislative Acts.

Recommendations

1. That the 2021 Development Charges Reserve Fund and Special Fund Statement be received for information; and
2. That the 2021 Development Charges Reserve Fund and Special Fund Statement be made available to the public, and that a copy be forwarded to the Ministry of Municipal Affairs and Housing on request.

Background

The Development Charges Act, 1997 (the “DCA”) section 43(1) and 43(2) requires the Treasurer of the municipality to provide Council with an annual financial statement relating to development charge by-laws and reserve funds established under the DCA. Section 12 of the Ontario Reg. 82/98 prescribed the information that must be included in the Treasurer statement under section 43 of the DCA.

The Planning Act Section 42 requires the treasurer of the municipality to provide Council a financial statement relating to the special account set up for Cash-in-Lieu for Parkland under Section 42.

The Planning Act Section 37 requires the treasurer of the municipality to provide Council a financial statement relating to the special account for Increased Height and Density under Section 37.

Previous Reports/Authority

[2020 DC Reserve and Special Reserve Statement](#)

Analysis and Options

The collection of development charges, payments in lieu of parkland and payments from developers pursuant to a Section 37 agreement are a major source of funding for the City’s growth-related capital works.

There are legislative requirements for the Treasurer to provide Council a financial statement relating to the establishment of these reserve funds and the receipt and disbursement of funds during the fiscal year, and to make these statements available to the public. The inclusion of this report on a public agenda, and subsequent posting of the report to the City’s website, ensures that this report is available to the public.

The required financial statements were prepared on an accrual basis for goods and services received however it does not reflect other commitments of funds.

DC Reserve Fund Statements

The DCA outlines specific reporting requirements for development charge reserves. 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 the fund shall be used only to meet growth related capital costs for which the development charge was imposed. 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.

As of December 31, 2021, the consolidated fund balance in the City's development charge reserve funds was \$507.4 million.

The table below summarizes the Development Charges Reserve Fund activities for the period of January 1, 2021 to December 31, 2021:

Table 1: 2021 Development Charge Reserve Balance as of December 31, 2021 (\$million)

	City-Wide Development Charges	Area Specific Development Charges	Total
Opening Balance	\$456.5	\$13.0	\$469.6
Revenues	\$83.4	\$3.0	\$86.4
Expenses	-\$48.5	-\$0.1	-\$48.6
Closing Balance	\$491.4	\$15.9	\$507.3

Note 1: The Revenues and Expenses include interest accruals.

Note 2: Some numbers may not add due to rounding

Attachment 1 summarizes the development charges reserve established under the authority of the DCA and the City's Development Charge By-laws. The summary schedule provides a breakdown of the funds collected, interest earned and capital expenditures for each reserve fund. There are detailed schedules for each reserve fund providing capital project detail of expenditures processed during 2021, indicating other non-development charge related funding sources.

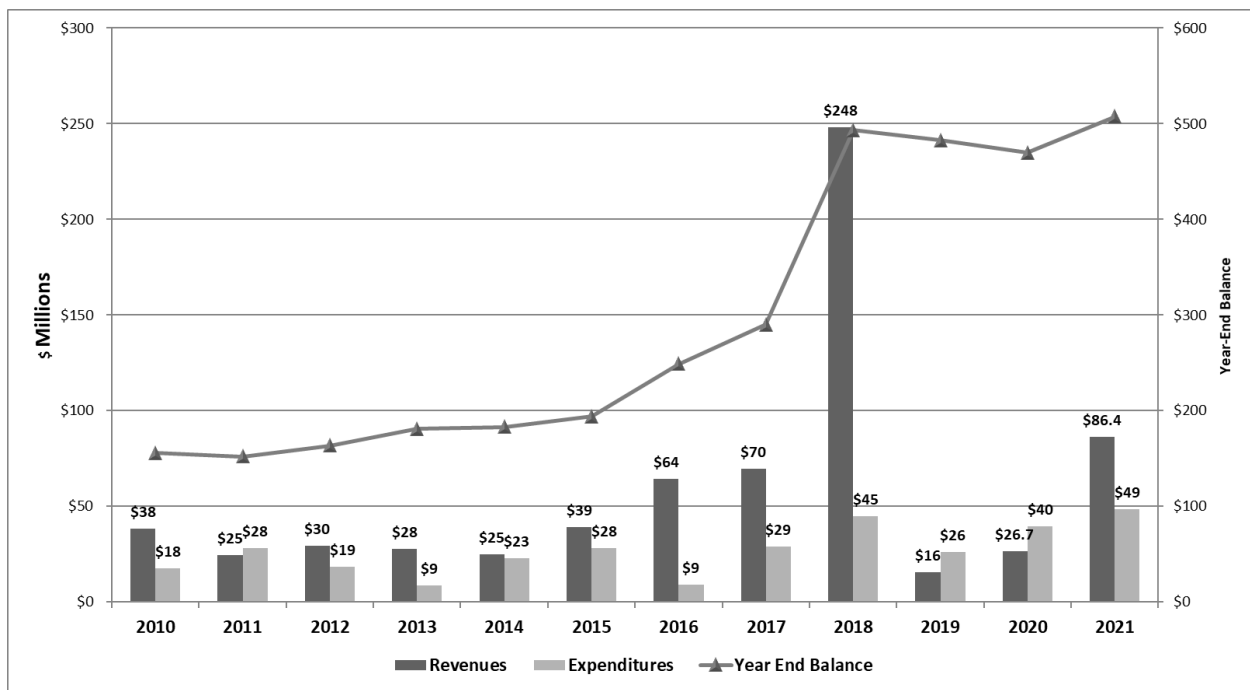
Attachment 2 provides a description of each service for which the development charge reserve fund was established.

Development charge revenues in 2021 were \$86.4 million, which was approximately \$37.8 million more than 2021 expenditures of \$48.6 million.

Chart 1 illustrates the increase in collections in comparison to previous years. In each year since 2010, the City's development charge collections have exceeded the draws from the development charge reserves, except for 2019 and 2020. As illustrated in the

chart, in 2021 the DC collections had significantly rebounded for the previous drop in collections due to the 2018 DC prepayment agreements. In comparison to 2020, there has been an increase in DC collections of approximately \$59.7 million. DC revenues were \$86.4 million, consisting of DC collections of approximately \$83 million with an additional \$3.4 million in interest revenue assigned to the DC reserves. Draws from the DC reserves in 2021 continued on pace similar to previous years due to the ongoing need to fund growth related infrastructure projects. As a result of increasing revenues above expenditures, the balances in the development charge reserves have increased leaving a consolidated reserve fund balance of \$507.3 million as of December 31, 2021.

Chart 1: 2010-2021 Development Charge Revenues and Expenditures Comparison (\$million)



Special Fund Statement on Cash-in-Lieu Parkland and Section 37

The *Planning Act* outlines specific reporting requirements for payments received in lieu of the conveyance of parkland and payments received in consideration of increases in the height or density of proposed developments. In accordance with Sections 37 and 42 of the *Planning Act*, 1990, the following is required:

All money received by the municipality shall be paid into a separate reserve account and spent only for the acquisition of land to be used for park or other public recreational purposes (CIL Parkland) or infrastructure and services specified in the agreement (Section 37).

Reporting requirements include identifying all other types of funding applied to each project funded with CIL Parkland or Section 37 proceeds and providing a detailed summary of the activity for this special account for the year.

The following table summarizes the reserve activity for these special reserves as of December 31, 2021:

Table 2: 2021 Cash-in-Lieu Parkland and Section 37 Reserve Balance as of December 31, 2021
(\$million)

	Cash in Lieu Parkland	Section 37
Opening Balance	\$87.6	\$5.2
Revenues	\$56.9	\$1.5
Expenses	-\$3.9	\$0.0
Closing Balance	\$140.6	\$6.8

Note 1: Some numbers may not add due to rounding

Note 2: Include interest earned

As of December 31, 2021, the Section 37 reserve balance was \$6.8 million

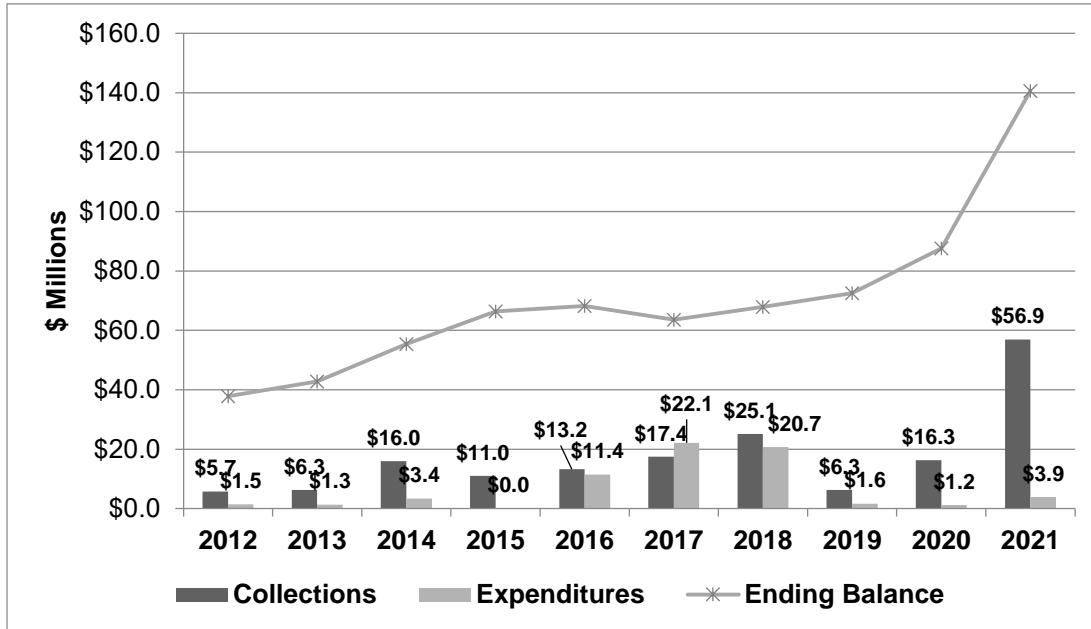
During 2021, \$1.5 million in revenue was received through Section 37 agreements. There were \$2 thousand in capital expenditures for the year. Attachment 4 provides information of the capital expenditures that were funded from the Section 37 reserve fund in 2021.

As of December 31, 2021, the CIL Parkland reserve balance was \$140.6 million

During 2021, \$56.1 million in cash in lieu payments were received and the reserve earned \$0.8 million in interest. There were \$3.9 million in capital expenditures for the year.

Attachment 3 provides information of the capital expenditures that were funded from the CIL Parkland reserve fund in 2021. Following chart illustrate CIL Parkland collections and expenditures for the period of 2012-2021.

Chart 2: 2012-2021 CIL Parkland Collections* and Expenditures Comparison (\$million)



Financial Impact

Development charges are collected on a city-wide and area specific basis from developers to help fund growth related infrastructure.

Payments received in lieu of conveying parkland within a planned development, are used by the City to fund acquisition of land required for parks and other recreation purposes.

Payments received from developers pursuant to an agreement under Section 37 of the Planning Act are to increase the height and/or density of a proposed development in exchange for a benefit to the community such as enhanced park service levels, streetscaping or public art in intensification areas.

Interest earned on development charges collected and held for future use is apportioned to the various development charge reserves on a proportionate basis and is not used to fund the operations of the City. There are also separate reserves for Payments in Lieu of parkland and payments received as a result of executed Section 37 agreements into which these funds are allocated when received and interest is accrued. The City issued two development charge credits in the fiscal year 2021 in the amount of \$45 thousand as it relates to the Huntington Road Sanitary Sewer Area Specific Development Charge.

Broader Regional Impacts/Considerations

Not applicable.

Conclusion

The 2021 Development Charges Reserve Fund and Special Account Statement are provided pursuant to the reporting requirements of the *Development Charges Act, 1997* and the *Planning Act*.

In compliance with the DCA and to the best of staff's knowledge and belief, the City does not impose directly or indirectly a charge related to a development or a requirement to construct a service related to development except as allowed under existing legislative Acts.

For more information, please contact Michael Marchetti, Director, Financial Planning and Development Finance, ext.8271.

Attachments

1. 2021 Development Charge Reserve Fund Statement
2. Description of City Wide and Area Specific Development Charge Reserves
3. 2021 Cash-in-Lieu of Parkland Reserve Fund Statement
4. 2021 Section 37 Reserve Fund Statement

Prepared by

Nelson Pereira, Manager, Development Finance Ext 8393
Brianne Clace, Project Manager, Development Finance Ext 8284

In consultation with:

Kenneth Quan, Manager, Corporate Financial Planning & Analysis Ext 8029
Maggie Chen, Senior Corporate Financial Planning Analyst Ext 8425

Approved by



Michael Coroneos, DCM of Corporate Services, CFO and City Treasurer

Reviewed by



Nick Spensieri, City Manager

City of Vaughan
2021 City-Wide Development Charges Reserve Fund Statement
As at December 31, 2021 (in '000s)

	Community Services	Engineering Services	Fire & Rescue Services	General Government	Library Services	Public Works	Total
Balance as of January 1, 2021	\$ 152,037	\$ 282,723	\$ 844	\$ (819)	\$ 12,185	\$ 9,576	\$ 456,546
Revenues							
Development Charge Revenues	-	51,249	1,663	-	-	-	52,912
Development Charge Credits	21,494	-	-	1,707	2,242	1,725	27,169
Transfer from Capital	-	-	-	-	-	-	-
Interest Earned	1,112	2,003	12	(4)	91	73	3,286
Other	-	-	-	-	-	-	-
Total Revenues	\$ 22,606	\$ 53,253	\$ 1,675	\$ 1,703	\$ 2,333	\$ 1,798	\$ 83,367
Expenditures							
Transfer to Capital	8,418	37,078	128	1,650	1,121	107	48,501
Development Charge Refunds	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total Expenditures	\$ 8,418	\$ 37,078	\$ 128	\$ 1,650	\$ 1,121	\$ 107	\$ 48,501
Balance as of December 31, 2021	\$ 166,225	\$ 298,898	\$ 2,390	\$ (765)	\$ 13,397	\$ 11,267	\$ 491,412

City of Vaughan
2021 Area Specific Development Charges Reserve Fund Statement
As at December 31, 2021 (in '000s)

	D8 - Rainbow Creek	D15 - West Woodbridge	D18 - West Major Mack	D19 - East Rutherford	PD D20 - Watermain W.	D23 - Dufferin Teston	D24 - Ansley Grove	D25 - Zenway Fogel
Balance as of January 1, 2021	\$ 3,996	\$ 66	\$ 9	\$ 48	\$ 1,620	\$ 92	\$ 231	\$ 432
Revenues								
Development Charge Revenues	168	9	-	-	81	-	-	397
Transfer from Capital	-	-	-	-	-	-	-	-
Interest Earned	28	0	0	0	12	1	2	5
Other	-	-	-	-	-	-	-	-
Total Revenues	\$ 196	\$ 10	\$ 0	\$ 0	\$ 93	\$ 1	\$ 2	\$ 401
Expenditures								
Transfer to Capital	-	-	-	-	-	-	-	-
Development Charge Refunds	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Balance as of December 31, 2021	\$ 4,192	\$ 76	\$ 9	\$ 49	\$ 1,713	\$ 93	\$ 233	\$ 833

	D27 - Huntington	D33 - Woodbridge Ave. Sewer	Black Creek Map 1	Black Creek Map 2	Black Creek Map 3	VMC-Interchange SWM Pond	VMC West-Interch.Sewer	Total
Balance as of January 1, 2021	\$ 546	\$ 62	\$ -	\$ 870	\$ 309	\$ 4,757	\$ -	\$ 13,039
Revenues								\$ -
Development Charge Revenues	128	-	-	461	125	1,103	498	2,970
Transfer from Capital	-	-	-	-	-	-	-	-
Interest Earned	4	0	-	8	3	34	1	98
Other	(45)	-	-	-	-	-	-	(45)
Total Revenues	\$ 87	\$ 0	\$ -	\$ 469	\$ 127	\$ 1,137	\$ 500	\$ 3,023
Expenditures								\$ -
Transfer to Capital	-	-	143	-	26	-	-	170
Development Charge Refunds	-	-	-	(22)	-	-	-	(22)
Interest Expense	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ 143	\$ (22)	\$ 26	\$ -	\$ -	\$ 148
Balance as of December 31, 2021	\$ 633	\$ 63	\$ (143)	\$ 1,361	\$ 410	\$ 5,894	\$ 500	\$ 15,914

**Development Charges Reserve
Engineering Services
Transfer to Capital
For the Period January 1, 2021 - December 31, 2021**

Project	Project Description	Total Expenditures	Engineering Services DC Funding	Other Funding Total	Other Funding Source	Amount
BU-2551-18	Long Range Fiscal Planning and Forecast	129,568	28,425	101,143	City Wide DC - General Gov.	53,760
			0	-	Capital from Taxation	40,810
			0	-	Recreation Land Reserve	6,573
BU-2554-20	Growth Related Financial Studies and Analysis	178,610	135,192	44,442	ASDC - Black Creek - Immediately Affected Landowners	7,508
			0	-	ASDC - Black Creek - Undeveloped Lands in Black Creek Drainage Shed	1,486
			0	-	ASDC - Black Creek - VMC Areas Draining to Edgeley Pond	1,332
			0	-	Capital from Taxation	10,384
			0	-	DCs - Community Services	18,473
			0	-	DCs - Fire & Rescue Services	2,682
			0	-	DCs - General Government	1,221
			0	-	DCs - Library Services	1,357
CD-1978-18	Sidewalk on Pine Valley Drive - Strada Dr to Langstaff Rd	187,372	187,372	-		-
CD-1980-19	Sidewalk, Cycling and Street Lighting at Various Locations	888,906	888,906	-		-
CD-2002-16	2018 Watermain Replacement	366,846	24,308	342,538	Water Reserve	342,538
CD-2006-15	Major Mackenzie Drive Streetscape - Phase 1b City Hall Camp	17,967	7,196	10,771	Keele Valley Landfill Reserve	10,771
CD-2007-19	Sidewalk, ATF and Street Lighting on Major Mackenzie Drive by	7,288	7,288	-		-
DE-7098-15	Pedestrian and Bicycle Network Implementation Program	145,033	145,033	-		-
DE-7104-15	TMP Education, Promotion, Outreach and Monitoring	6,786	6,786	-		-
DE-7108-15	School Travel Planning Measures	29,872	29,872	-		-
DE-7114-16	Portage Parkway - Hwy 400 to Jane Street	442,648	442,648	-		-
DE-7138-15	Block 55 PD-KN Watermain Servicing	94,228	94,228	-		-
DE-7139-16	Storm Drainage and Storm Water Management Master Plan Up	52,729	52,729	-		-
DE-7141-16	Transportation Master Plan Update	378,409	378,409	-		-
DE-7142-16	Water Master Plan Update	184,104	184,104	-		-
DE-7168-16	Wastewater Master Plan Update	237,261	237,261	-		-
DE-7169-16	Concord GO Comprehensive Transportation Study	110,792	110,792	-		-
DE-7175-17	VMC Edgeley Pond Design and Construction	170,952	-47,848	260,511	ASDC - Black Creek - Undeveloped Lands in Black Creek Drainage Shed	2,126
			0	-	ASDC - Black Creek - VMC Areas Draining to Edgeley Pond	23,151
			0	-	Capital from Taxation	2,394
			0	-	DCs - Community Services	102,779
			0	-	Federal Grant	260,641
			0	-	Provincial Grant	130,320

**Development Charges Reserve
Engineering Services
Transfer to Capital
For the Period January 1, 2021 - December 31, 2021**

Project	Project Description	Total Expenditures	Engineering Services DC Funding	Other Funding Total	Other Funding Source	Amount
DE-7176-17	Black Creek Channel Renewal Design and Construction	585,904	307,832	219,534	ASDC - Black Creek - Immediately Affected Landowners	135,881
			0	-	ASDC - Black Creek - Undeveloped Lands in Black Creek Drainage Shed	26,918
			0	-	Capital from Taxation	2,870
			0	-	DCs - Community Services	6,462
			0	-	Gas Tax Reserve	60,328
DE-7177-17	Interim Servicing Strategy, Blocks 27, 34, 35 & 41	25,914	25,914	-		-
DE-7184-17	Kirby GO Station Development	20,006	20,006	-		-
DE-7186-18	VMC Transportation Master Plan	307,611	307,611	-		-
DE-7188-18	Promenade Mall Secondary Plan Comprehensive Transportation	154,740	154,740	-		-
DE-7189-18	Highway 7 and Weston Road Secondary Plan Comprehensive Transportation	360,287	360,287	-		-
DE-7192-18	VMC NE Quad - Portage Parkway Extension (Jane St to Black Creek)	3,543	3,543	-		-
DE-7214-20	Pine Valley North Pedestrian-Utility Bridge (Blk40/47)	17,638,581	17,638,581	-		-
DE-7221-19	VMC NW Quad - Commerce Way (Hwy 7 to Applemill)	361	361	-		-
DE-7223-19	VMC Master Servicing Plan Update	69,895	69,895	-		-
DE-7225-19	VMC Jane Street Enhanced Streetscaping & Edgeley Pond Inter	279,447	279,447	-		-
DE-7231-19	Teston Road Urbanization from Pine Valley West	1,913,928	1,913,928	-		-
DE-7234-19	Barons Street Extension to Nashville	13,471	13,471	-		-
DE-7240-19	VMC NW Quad - Applemill (Applewood to Edgeley Boulevard)	1,265	1,265	-		-
DE-7293-19	VMC NW Quad - Applewood (Portage Parkway to Highway 7)	1,761	1,761	-		-
DE-7294-19	PGM Digital Strategy	6,546	6,546	-		-
DE-7295-18	Road Improvements to New Huntington Road and Vaughan Vall	0	18,631	-		-
DE-7315-21	Block 27 Municipal Class Environmental Assessment (MCEA) S	96,994	96,994	-		-
DP-9525-15	Vaughan Mills Urban Design Streetscape & Open Space Master	103,571	7,472	96,099	Capital from Taxation	9,610
			0	-	DCs - General Government	86,489
DP-9526-17	Yonge Street / Steeles Corridor Urban Design Streetscape & Op	78,484	5,662	72,822	Capital from Taxation	7,283
			0	-	DCs - General Government	65,539
DP-9527-13	VMC Black Creek Detailed Design Concept for Public Spaces a	908	908	-		-
DP-9544-15	Streetscape for Concord West by York Region - Highway 7 and	0	68,488	63,139	Capital from Taxation	63,139
DP-9552-18	VMC Signage and Wayfinding Strategy	127,274	127,274	-		-
DP-9555-17	VMC - Consultation Services	28,148	14,074	14,074	Capital from Taxation	1,407
			0	-	DCs - General Government	12,667
DP-9565-20	City-Wide Intensification Standards and Guidelines	48,831	48,831	-		-
DP-9582-19	Update to the City-Wide Street Implementation Manual	4,394	3,126	1,268	DCs - General Government	1,268
DP-9584-19	Islington Avenue Streetscape - Phase 2	22,848	22,848	-		-
DP-9590-20	Major Mackenzie Drive Streetscape Improvement - Southside b	14,077	14,077	-		-
DP-9595-21	Design Review Panel Administration	1,142	766	356	DCs - General Government	356
DT-7058-11	Black Creek Regional Storm Improvements Class EA Study	0	219,651	-		-
DT-7065-11	Millway Avenue Widening & Realignment	2,586,831	1,792,002	794,829	Recreation Land Reserve	794,829
DT-7101-13	Vaughan TDM Policy	102,564	102,564	-		-

**Development Charges Reserve
Engineering Services
Transfer to Capital
For the Period January 1, 2021 - December 31, 2021**

Project	Project Description	Total Expenditures	Engineering Services DC Funding	Other Funding Total	Other Funding Source	Amount
DT-7112-14	Kirby Road Improvements Pt A & B Municipal Class EA	362,687	362,687	-		-
DT-7120-13	Black Creek Renewal	-215,785	-215,785	-		-
EN-1726-08	Applewood Crescent Extension	1,458,265	1,458,265	-		-
ID-2008-20	Sidewalk and Street Lighting on Highway 27 by York Region - R	15,259	15,259	-		-
ID-2050-19	Kirby Road Extension - Dufferin Street to Bathurst Street	391,540	391,540	-		-
ID-2052-18	Bass Pro Mills Drive Extension - Romina Dr to Jane St	2,900	2,900	-		-
ID-2056-18	Sidewalk, Cycling Facilities & Street Lighting on Jane St - Hwy 7	241,308	241,308	-		-
ID-2058-20	Kleinburg-Nashville PD6 Major Mackenzie Watermain Pts 1 & 2	245,397	316,343	-		-
ID-2063-20	Road Recon, WM & SAN Replac, SW, Cyc, SL & Streetscaping	636,481	530,414	106,068	Roads Infrastructure Reserve	- 4,646
			0	-	Sewer Reserve	- 2,644
			0	-	Water Reserve	113,358
ID-2073-20	Pedestrian and Cycling Infrastructure Implementation Program	154,481	154,481	-		-
ID-2078-19	Pre - Engineering Investigation and Study Program	150,054	75,027	75,027	Roads Infrastructure Reserve	75,027
ID-2079-19	Canada Drive-America Avenue Bridge	807,260	807,260	-		-
ID-2080-19	Clark Avenue West Cycling Facility	6,715	-171,598	178,314	Ontario Municipal Commuter Cycling Program	177,981
			0	-	Gas Tax Reserve	333
ID-2081-21	Road Reconstruction, Watermain Replacement, SW, Cyc & SL	187,715	35,666	82,594	Water Reserve	82,594
ID-2083-19	Huntington Road Reconstruction - Langstaff Rd to Nashville Rd	538,412	538,412	-		-
ID-2085-20	Traffic Signal Installation - Midblock Pedestrian on New Westmi	45,706	45,706	-		-
ID-2089-20	Sidewalk, ATF and Street Lighting on Major Mackenzie Drive by	5,365	5,365	-		-
ID-2090-19	Sidewalk, Street Lighting & Watermain on Keele Street - Steeles	17,558	16,480	1,079	Water Reserve	1,079
ID-2098-20	Sidewalk and Street Lighting on Regional Road Hwy # 50 - Phas	3,207	3,207	-		-
ID-2099-20	Traffic Infrastructure Improvements	363,433	223,144	140,289	Gas Tax Reserve	140,289
ID-2110-21	Keele St - Rutherford to Teston - WM & San Replacement/ SW/	70,180	3,580	66,599	Water Reserve	35,749
			0	-	Sewer Reserve	30,850
ID-2114-21	Sidewalk & Street Lighting on Rutherford Rd - Jane to Westburr	22,224	22,224	-		-
ID-2115-21	Sidewalk, Street Lighting, Trail & Watermain on Teston Rd - Pin	14,288	14,288	-		-
ID-2116-21	Street Lighting & ATF on Major Mackenzie Dr - Jane St to HWY	8,629	8,629	-		-
ID-2117-21	Sidewalk & Street lighting on Rutherford Rd Ph 3 & Watermain	16,508	16,508	-		-
ID-2118-21	Sanitary Watermain, Storm & Cycling on Major Mackenzie - Jar	1,376	1,376	-		-
IM-7212-19	Bass Pro Mills Environmental Assessment Study from Weston t	336,517	336,517	-		-
IM-7213-19	Teston Road Environmental Assessment Study from Pine Valle	157,115	157,115	-		-
IM-7214-19	McNaughton Road West Environmental Assessment Study from	37,255	37,255	-		-
IM-7215-19	Shared Mobility Pilot Project	92,597	61,193	-		-
IM-7216-19	Annual Active Transportation Planning & Policy Program 2019 t	41,388	41,388	-		-
IM-7217-19	CAM Strategy Update and Roadmap	192,657	36,018	156,639	Building & Facilities Infrastructure Reserve	20,578
			0	-	Gas Tax Reserve	47,554
			0	-	Parks Infrastructure Reserve	20,579
			0	-	Roads Infrastructure Reserve	1,007
			0	-	Sewer Reserve	33,460
			0	-	Water Reserve	33,460

**Development Charges Reserve
Engineering Services
Transfer to Capital
For the Period January 1, 2021 - December 31, 2021**

Project	Project Description	Total Expenditures	Engineering Services DC Funding	Other Funding Total	Other Funding Source	Amount
IM-7219-19	Transportation Monitoring and Modelling Program 2019 to 2026	681	681	-		-
IM-7222-21	Infrastructure Systems Optimization Program 2021 to 2022	44,771	44,771	-		-
IM-7224-21	John Lawrie Bridges by MTO on behalf of City	6,570,574	4,448,147	2,099,820	Municipal Contribution	2,099,820
IM-7225-21	Engineering DC Costing / Policy Update	117,930	117,930	-		-
IM-7226-21	Infrastructure Planning Software	202,154	202,154	-		-
PK-6373-19	Vaughan Super Trail Development	110,620	127,996	- 17,376	City Wide DC - General Gov.	42,634
			0	-	Capital from Taxation	- 60,010
VM-9581-20	VMC On-street Paid Public Parking Pilot Project	2,481	2,481	-		-
		41,686,597	37,077,606	4,910,579		4,910,580

**Development Charges Reserve
Fire & Rescue Services
Transfer to Capital
For the Period January 1, 2021 - December 31, 2021**

Project	Project Description	Total Expenditure	Fire & Rescue Services DC Funding	Other Funding Total	Other Funding Source	Amount
BU-2554-20	Growth Related Financial Studies and Analysis	178,610	2,682	176,953	ASDC - Black Creek - Immediately Affected Landowners	7,508
			-	-	ASDC - Black Creek - Undeveloped Lands in Black Creek Drainage Shed	1,486
			-	-	ASDC - Black Creek - VMC Areas Draining to Edgeley Pond	1,332
			-	-	Capital from Taxation	10,384
			-	-	DCs - Community Services	18,473
			-	-	DCs - Engineering Services	135,192
			-	-	DCs - General Government	1,221
			-	-	DCs - Library Services	1,357
FR-3582-16	Reposition Fire Station #7-4 Kleinburg Design & Construction	6,108	5,258	850	Building & Facilities Infrastructure Reserve	104
			-	-	Capital from Taxation	746
FR-3606-18	Station 76 Aerial Purchase	13,263	13,263	-		-
FR-3652-19	Public Order Unit - VFRS	6,341	3,459	2,882	Fire Equipment Reserve	2,882
FR-3656-19	Washing and Drying Machines for Fire Gears - VFRS	20,722	20,722	-		-
FR-3689-20	Technical Rescue - Replacement and Growth-Related	45,801	11,450	34,351	Fire Equipment Reserve	34,351
ID-2093-20	New Fire Station 7-12	71,449	71,449	-		-
		342,293	128,283	215,036		215,036

**Development Charges Reserve
Public Works
Transfer to Capital
For the Period January 1, 2021 - December 31, 2021**

Project	Project Description	Total Expenditure	Public Works DC Funding	Other Funding Total	Other Funding Source	Amount
FL-5504-15	PW-RDS - Additional Material handling arm & lifting forks for Cal	24,107	21,697	2,410	Capital from Taxation	2,410
ID-2059-18	Dufferin Works Yard Improvements/ Renovations	123,290	54,056	42,017	DCs - Community Services	41,079
			-	-	Capital from Taxation	938
LI-4555-18	VPL Courier Van	2,803	2,523	280	Capital from Taxation	280
RP-1972-17	Public Works and Parks Operations Yard Expansion and Upgrac	0	2	3	DCs - Community Services	3
RP-6771-18	VMC Maintenance Equipment	28,408	28,408	-		-
		178,609	106,686	44,704		44,704

**Development Charges Reserve
General Government
Transfer to Capital
For the Period January 1, 2020 - December 31, 2020**

Project	Project Description	Total Expenditure	General Government DC Funding	Other Funding Total	Other Funding Source	Amount
BS-1006-15	Zoning Bylaw Review	69,707	103,121 -	33,414	Capital from Taxation	- 113,109
			-	-	Building Standards Reserve	79,695
BU-2551-18	Long Range Fiscal Planning and Forecast	129,568	53,760	75,808	DCs - Engineering Services	28,425
			-	-	Capital from Taxation	40,810
			-	-	Recreation Land Reserve	6,573
BU-2554-20	Growth Related Financial Studies and Analysis	178,610	1,221	178,414	ASDC - Black Creek - Immediately Affected Landowners	7,508
			-	-	ASDC - Black Creek - Undeveloped Lands in Black Creek Drainage Shed	1,486
			-	-	ASDC - Black Creek - VMC Areas Draining to Edgeley Pond	1,332
			-	-	Capital from Taxation	10,384
			-	-	DCs - Community Services	18,473
			-	-	DCs - Fire & Rescue Services	2,682
			-	-	DCs - Engineering Services	135,192
			-	-	DCs - Library Services	1,357
BU-2560-20	Bill 108 Related Studies	12,150	10,935	1,215	Capital from Taxation	1,215
DP-9525-15	Vaughan Mills Urban Design Streetscape & Open Space Mast	103,571	86,489	17,082	Capital from Taxation	9,610
			-	-	DCs - Engineering Services	7,472
DP-9526-17	Yonge Street / Steeles Corridor Urban Design Streetscape & O	78,484	65,539	12,945	DCs - Engineering Services	5,662
			-	-	Capital from Taxation	7,283
DP-9553-17	Plan Update - Implications of Growth on Heritage Conservation	83,831	75,448	8,383	Capital from Taxation	8,383
DP-9555-17	VMC - Consultation Services	28,148	12,667	15,481	Capital from Taxation	1,407
			-	-	DCs - Engineering Services	14,074
DP-9577-21	Promenade Mall Urban Design Streetscape Plan	1,672	1,672	-		-
DP-9581-20	Concord West Go Station Master Plan	0	683 -	683	Capital from Taxation	- 683
DP-9582-19	Update to the City-Wide Street Implementation Manual	4,394	1,268	3,126	DCs - Engineering Services	3,126
DP-9595-21	Design Review Panel Administration	1,142	356	786	DCs - Engineering Services	786
ID-2087-19	General Design & Construction Standards for Building Infrastru	229,859	208,995	20,865	Capital from Taxation	20,865
PK-6536-16	VMC-Parks Development Plan and Implementation Strategy	44,382	39,944	4,438	Capital from Taxation	4,438
PK-6643-20	Parks & Open Space Strategic Plan (Greenspace Strategy Plan)	7,558	7,412	145	Capital from Taxation	145
PL-9023-11	Weston Road and Highway 7 Secondary Plan	35,828	32,245	3,583	Capital from Taxation	3,583
PL-9533-13	New Community Areas Secondary Plan - Block 41	9,924	8,944	980	Capital from Taxation	980
PL-9535-13	New Community Areas Secondary Plan - Block 27	1,648	1,485	163	Capital from Taxation	163
PL-9550-16	Official Plan Review	742,256	723,628	18,628	Capital from Taxation	18,628
PL-9551-16	Concord GO Centre Secondary Plan Mobility Hub Study	23,524	21,172	2,352	Capital from Taxation	2,352
PL-9570-18	Promenade Mall Secondary Plan	74,963	67,467	7,496	Capital from Taxation	7,496
PL-9572-18	Greening Standards Study	7,331	6,598	733	Capital from Taxation	733
PL-9573-19	VMC Secondary Plan Review	126,422	118,502	7,920	Capital from Taxation	7,920
		1,994,974	1,649,550	346,446		346,446

**Development Charges Reserve
Library Services
Transfer to Capital
For the Period January 1, 2021 - December 31, 2021**

Project	Project Description	Total Expenditure	Library Services DC Funding	Other Funding Total	Other Funding Source	Amount
BU-2554-20	Growth Related Financial Studies and Analysis	178,610	1,357	178,277	ASDC - Black Creek - Immediately Affected Landowners	7,508
			-	-	ASDC - Black Creek - Undeveloped Lands in Black Creek Drainage Shed	1,486
			-	-	ASDC - Black Creek - VMC Areas Draining to Edgeley Pond	1,332
			-	-	Capital from Taxation	10,384
			-	-	DCs - Community Services	18,473
			-	-	DCs - Fire & Rescue Services	2,682
			-	-	DCs - Engineering Services	135,192
			-	-	DCs - General Government	1,221
LI-4522-15	New Carrville Block 11 Library	204,229	215,583	11,354	Capital from Taxation	-
LI-4539-14	Vellore Village South BL 39 - Consulting/Design/Construction	0	1	1	Capital from Taxation	1
LI-4554-17	VMC Library - Resource Material, F&E, Comm/Hrdwr	584,948	526,454	58,495	Capital from Taxation	58,495
LI-4570-19	Vaughan Hospital Library - Non-Building Capital Costs	294,396	271,432	22,964	Capital from Taxation	22,964
RE-9537-17	VMC Library, Recreation and YMCA Centre of Community	6,819,802	106,421	783,897	Capital from Taxation	3,478
			-	-	DCs - Community Services	780,419
		8,081,986	1,121,248	1,032,278		1,032,279

**Development Charges Reserve
Community Services
Transfer to Capital
For the Period January 1, 2021 - December 31, 2021**

Project	Project Description	Total Expenditure	Community Services DC Funding	Other Funding Total	Other Funding Source	Amount
BF-8378-15	Carville Community Centre and District Park	2,078,382	2,213,162 -	134,780	Capital from Taxation	- 134,780
BU-2554-20	Growth Related Financial Studies and Analysis	178,610	18,473	161,162	ASDC - Black Creek - Immediately Affected Landowners	7,508
			-	-	ASDC - Black Creek - Undeveloped Lands in Black Creek Drainage Shed	1,486
			-	-	ASDC - Black Creek - VMC Areas Draining to Edgeley Pond	1,332
			-	-	Capital from Taxation	10,384
			-	-	DCs - Engineering Services	135,192
			-	-	DCs - Fire & Rescue Services	2,682
			-	-	DCs - General Government	1,221
			-	-	DCs - Library Services	1,357
DE-7175-17	VMC Edgeley Pond Design and Construction	170,952 -	102,779	315,442	ASDC - Black Creek - Undeveloped Lands in Black Creek Drainage Shed	- 2,126
			-	-	ASDC - Black Creek - VMC Areas Draining to Edgeley Pond	- 23,151
			-	-	Capital from Taxation	2,394
			-	-	DCs - Engineering Services	47,848
			-	-	Federal Grant	260,641
			-	-	Provincial Grant	130,320
DE-7176-17	Black Creek Channel Renewal Design and Construction	585,904 -	6,462	533,829	ASDC - Black Creek - Immediately Affected Landowners	135,881
			-	-	ASDC - Black Creek - Undeveloped Lands in Black Creek Drainage Shed	26,918
			-	-	Capital from Taxation	2,870
			-	-	DCs - Engineering Services	307,832
			-	-	Gas Tax Reserve	60,328
FL-5221-19	PKS- Additional sand sifters	36,475	32,827	3,647	Capital from Taxation	3,647
FL-9552-19	New Animal Services Animal Transport Vehicles	223,544	201,190	22,354	Capital from Taxation	22,354
FL-9574-19	Replace Units #11004, #11001 Cargo Vans (Animal Services)	223,544	140,833	82,711	Capital from Taxation	15,648
			-	-	Vehicle Reserve	67,063
ID-2059-18	Dufferin Works Yard Improvements/ Renovations	123,290	41,079	54,994	Capital from Taxation	938
			-	-	DCs - Public Works	54,056
PD-8115-21	Project Pre-Work, Survey & Geotechnical Investigations	55,591	27,796	27,796	Parks Infrastructure Reserve	27,796
PD-9583-21	Off-Leash Dog Parks Strategy and Construction	8,136	8,136			
PK-6287-18	Block 18 District Park Development (UV2-D1)	174,652	165,488	9,164	Capital from Taxation	9,164
PK-6306-11	Pedestrian & Bicycle Masterplan (Off Road System)	24,745	22,331	2,414	Gas Tax Reserve	2,414
PK-6365-17	Block 40 Chatfield District Park Construction (UV1-D4)	113	102	11	Capital from Taxation	11
PK-6373-19	Vaughan Super Trail Development	110,620	42,634	67,986	Capital from Taxation	- 60,010
			-	-	DCs - Engineering Services	127,996

**Development Charges Reserve
Community Services
Transfer to Capital
For the Period January 1, 2021 - December 31, 2021**

Project	Project Description	Total Expenditure	Community Services DC Funding	Other Funding Total	Other Funding Source	Amount
PK-6395-13	Cannes Park-UV1-N27 Neighborhood Park Design and Constr	913,526	828,238	85,288	Capital from Taxation	85,288
PK-6424-17	Block 61W Neighbourhood Park and Greenway Development (N	400,377	360,339	40,038	Capital from Taxation	40,038
PK-6430-20	Block 30 VMC SmartCentres Urban Park Phase 1 (VMC30-7)	23,773	24,007 -	235	Capital from Taxation	- 235
PK-6431-14	61E-N1 - Block 61 Neighbourhood Park Design and Constructio	33,766	30,389	3,377	Capital from Taxation	3,377
PK-6452-14	UV1-LP1 - Block 40 Greenway Design and Construction	144,065	129,659	14,407	Capital from Taxation	14,407
PK-6497-15	KA-S5 Block 51- Public Square- Design and Construction	487	438	49	Capital from Taxation	49
PK-6498-17	Block 59 District Park Construction (WVEA59-D1)-Phase 1	-	184 -	184	Capital from Taxation	- 184
PK-6528-18	MacMillan Farm Master Plan	171	157	14	Capital from Taxation	14
PK-6537-20	Block 23 VMC Expo City Park Development (VMC23-2)	28,105	26,971	1,135	Capital from Taxation	1,135
PK-6538-16	Thornhill Green Park-Section 37 Improvements	42,571	7,027	781	Capital from Taxation	781
PK-6548-18	Block 55 Neighbourhood Park Development (N1/P4/P5)	1,130,505	1,017,455	113,051	Capital from Taxation	113,051
PK-6567-19	Block 31 Neighbourhood Park Development (VMCSP-N2)	2,279	2,410 -	131	Capital from Taxation	- 131
PK-6569-17	Block 8 Chateau Ridge Park- Playground Development (TN40)	-	16,711	-		-
PK-6575-18	Block 61W Secord Park Development Phase 2 (61W-N1)	1,464	1,317	146	Capital from Taxation	146
PK-6600-19	Block 50 Urban Square Development-Steeles/Kipling-(WP-15)	8,582	7,724	858	Capital from Taxation	858
PK-6602-19	Vaughan Super Trail Development-Feasibility Study	151,576	139,869	11,706	Capital from Taxation	11,706
PK-6603-20	Block 18 Public Square Development (CC18-S5)	1,120	1,008	112	Capital from Taxation	112
PK-6604-20	York Hill District Park Redevelopment	191,226	49,233 -	2,296	Parks Infrastructure Reserve	- 2,296
PK-6636-19	North Maple Regional Park Development	1,828,468	2,072,772 -	127,359	Capital from Taxation	- 127,359
PK-6639-19	Local Off Leash Dog Area Consultation	12,015	11,195	820	Capital from Taxation	820
PK-6653-20	Community Benefit Charge Strategy and Bylaw Planning	248	226	22	Capital from Taxation	22
PK-6657-21	Block 31 Public Indoor Recreation Space (VMCSP-N2)	103,000	103,000	-		-
PK-6664-21	VST Signage and Wayfinding Strategy	2,258	2,258	-		-
RE-9537-17	VMC Library, Recreation and YMCA Centre of Community	6,819,802	780,419	109,899	Capital from Taxation	3,478
			-	-	DCs - Library Services	106,421
RP-1972-17	Public Works and Parks Operations Yard Expansion and Upgrai	- -	3	2	DCs - Public Works	2
		15,833,941	8,417,813	1,398,230		1,398,230

Attachment 2

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 – Community Services

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 and 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 Community Services Development charge as it is covered under the CIL recreation land reserve.

iv. 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

v. 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.

vi. 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 Area Specific Development 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 7 West Teston Rd/America Ave/Canada Dr Watermain
- Zenway/Fogal Sanitary Sub Trunk Extension
- Highway 27 South Servicing Works
- Huntington Road Sanitary Sewer Improvements
- Edgeley Pond and Black Creek Channel Works
- VMC Interchange SWM Pond Retrofit
- Steeles West Sanitary Sewer Improvements
- Steels West SWM Works
- Woodbridge Ave Sanitary Sewer Improvements
- VMC West Interchange Sanitary Sewer Improvements
- VMC SE Doughton Sanitary Sewer Improvements

Attachment 3

City of Vaughan

2021 Cash-In-Lieu Parkland Reserve Fund Statement

As at December 31, 2021 (in '000s)

		Cash in Lieu of Parkland
Balance as of January 1, 2021		87,581,337
Plus:		
Payments Received		56,110,129
Interest Revenue		819,382
Other		-
Sub Total		\$56,929,511
Less:		
Expenditures		3,868,359
Interest Expense		-
Other		-
Sub Total		\$3,868,359
Balance as of December 31, 2021		<u>\$140,642,489</u>

Expenditure Detail:

Project	Project Description	Total Expenditure	Cash in Lieu	Other Funding	Other Funding Source
BU-2551-18	Long Range Fiscal Planning and Forecast	129,568	(6,573)	(122,995)	DCs - Engineering Services DCs - General Gov. Taxation
DT-7065-11	Millway Avenue Widening & Realignment	2,586,831	(794,829)	(1,792,002)	DCs - Engineering Services
PK-6637-19	Parkland Dedication Policy Development	109,937	(109,937)		
PK-6649-19	Kipling Avenue Park Base Parkland Development	688	(688)		
RL-0005-12	Land Acquisition Fees	125,008	(125,008)		
RL-0021-21	Real Estate Parklands Over Dedication - NW Steeles and Keele	1,617,324	(1,617,324)		
Capital recovery of Land Acquisition/Park Development Labour		1,214,000	(1,214,000)		
		5,783,356	(3,868,359)	(1,914,997)	

Attachment 4

City of Vaughan

2021 Increased Density (Section 37) Reserve Fund Statement

As at December 31, 2021 (in '000s)

		Section 37
Balance as of January 1, 2021		5,228,171
Plus:		
Payments Received		1,484,781
Interest Revenue		41,264
Other		-
Sub Total		\$1,526,045
Less:		
Expenditures		2,050
Interest Expense		-
Other		-
Sub Total		\$2,050
Balance as of December 31, 2021		<u>\$6,752,167</u>

Expenditure Detail:

Project	Project Description	Total Expenditure	Section 37	Other Funding	Other Funding Source
PK-6599-18	Block 37 Park Improvements	2,045	-2,050		
		2,045	(2,050)	-	