



## Staff Report for Budget Committee of the Whole Meeting

Date of Meeting: June 20, 2018

Report Number: SRCFS.18.031

Department: Corporate and Financial Services

Division: Financial Services

Subject: 2017 Development Charges, Cash in Lieu of Parkland and Section 37 Community Benefits Reserve Funds Statement

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### Purpose:

To present the Town of Richmond Hill's 2017 Development Charges, Cash in Lieu of Parkland and Section 37 Community Benefits Reserve Funds Statement, in accordance with the legislative requirements provided in the Development Charges Act, 1997 and the Planning Act, as amended through Bill 73, The Smart Growth for Our Communities Act, 2015.

### Recommendation(s):

- a) That Council receive staff report SRCFS.18.031 for information purposes; and
- b) That the 2017 Development Charges, Cash in Lieu of Parkland and Section 37 Community Benefits Reserve Funds Statement be made available to the public on the Town of Richmond Hill website as outlined in the report.

### Contact Person:

Gigi Li, Manager of Capital and Development Financing, Ext. 6435

### Submitted by:

"Signed version on file in the Office of the Clerk"

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Mary-Anne Dempster  
Commissioner of Corporate and Financial Services

### Approved by:

"Signed version on file in the Office of the Clerk"

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Neil Garbe  
Chief Administrative Officer

## **Background:**

In March 1998, the provincial government enacted the Development Charges Act, 1997, (DCA) which revised existing development charges legislation. Section 43 of the DCA, 1997 and O. Reg. 82.98 outline specific reporting requirements for Development Charges Reserve Funds.

On December 3, 2015 the Province enacted Bill 73, “Smart Growth for Our Communities Act, 2015” which, among other matters, made amendments to the reporting requirements previously outlined in Section 43 of the DCA, and Section 42 of the Planning Act. The amended legislation came into effect for the Development Charges Act on January 1, 2016 and on July 1, 2016 for the Planning Act.

Following each year, the Treasurer of the municipality is required to provide Council with a financial statement relating to established development charge By-laws and reserve funds. As a result of *Bill 73, the amended legislation* requires that the contents of the financial statement be expanded to include additional details on:

- the use and sources of the funds and a statement as to the municipality’s compliance in not imposing, directly or indirectly, a charge related to development, except as permitted by the *DCA* (effective January 1,2016, previously reported for 2015)
- detailed reporting of Cash in Lieu of Parkland (Planning Act S.42(6)) received from development and how the funds are spent (effective July 1, 2016)
- detailed reporting on bonus density contributions (Planning Act S.37) received from development and how these funds are spent (effective July 1, 2016)

This report compiled the 2017 Development Charges, Cash in Lieu of Parkland and S.37 Community Benefits Reserve Funds Statement information. Development Charges, Cash in Lieu of Parkland and S.37 Community Benefits Reserve Fund balances are not discretionary reserve funds of the Town. These funds may be spent only for capital costs determined within the regulations of the *Development Charges Act, 1997 and Planning Act* as amended.

## **Financial/Staffing/Other Implications:**

Attachment 2A identifies the capital projects funded from Development Charges and Cash in Lieu of Parkland Reserve Funds, other funding sources associated with these projects as well as the amounts returned to these reserve funds as a result of capital projects closed or budget reductions.

**Development Charges Reserve Funds**

The Development Charges Reserve Fund balances have decreased by \$7.43 million, from an opening balance of \$51.61 million to a closing balance of \$44.18 million. During 2017, the Town funded \$20.32 million capital projects from Development Charges Reserve Funds and collected \$10.15 million. Attachment 2A contains the details of the various projects funded by the Development Charges Reserve Funds, as well as, projects that were funded by Development Charges in previous years but were closed during 2017 with the surplus funds being returned to the Development Charges Reserve Funds.

**Summary Table A - Development Charge Reserve Fund Activity for 2016 and 2017**

<b>Town of Richmond Hill</b>			
<b>Development Charge Reserve Fund Activity</b>	<b>2017 \$(millions)</b>	<b>2016 \$(millions)</b>	<b>Difference</b>
<b>Beginning Balance</b>	\$51.61	\$58.72	(\$7.11)
Add:			
DC Revenues	\$10.15	\$15.61	(\$5.46)
Interest Income and Other	\$0.83	\$0.70	\$0.13
<b>Total Revenues</b>	<b>\$10.98</b>	<b>\$16.31</b>	<b>(\$5.33)</b>
Less:			
DC Funds Allocated to Capital Projects	\$20.32	\$26.56	(\$6.24)
DC Funds Returned from Capital Projects	(\$1.92)	(\$3.13)	\$1.21
<b>Total Expenditures</b>	<b>\$18.40</b>	<b>\$23.42</b>	<b>(\$5.02)</b>
<b>Ending Balance</b>	<b>\$44.18</b>	<b>\$51.61</b>	<b>(\$7.43)</b>

As shown in the graph below, the collections of Development Charges from 2013 to 2017 totaled to \$62.57 million. The expenditures towards Capital projects over the 5 year period amounted to \$89.29 million. Over the last 4 years there has been a trend of funding projects through the reserves from the previous years where collections were greater than expenditures. The timing difference between when development charges are collected and spent will always exist but over extended timeline, it should be net neutral gain. The substantial expenditures over the past few years is related to funding of significant ongoing facility and park projects: Ed Sackfield Arena, Operations Centre Expansion, Civic Precinct, Duke of Richmond North Trail and Park, Richmond Green Sports Field, Lake Wilcox Park, land for fire station and Flood Remediation – Land Acquisition. Staff will continue to monitor reserve levels and associated expenditures during the annual budget process to ensure the long term financial sustainability of these reserves.

Attachment 2B shows the Development Charge credits which were outstanding at the beginning of the year, granted during the year, utilized during the year and the balance remaining at the end of 2017.

A full description of all the Development Charges Reserve Funds is provided in Table 1.

**2013-2017 Development Charges Revenues and Expenditures Comparison**



**Cash in Lieu of Parkland Reserve Fund**

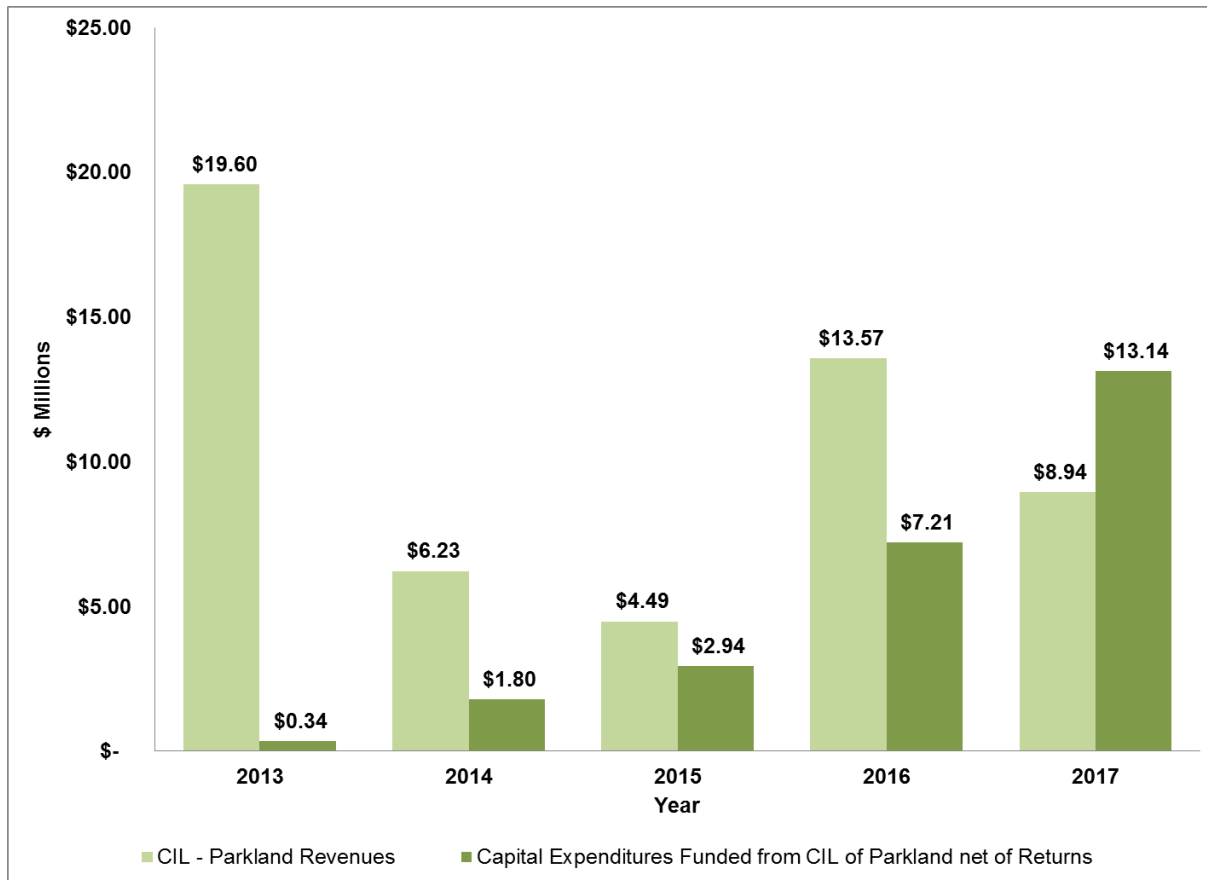
The 2017 ending balance in the Cash-in-Lieu reserve fund is \$49.77 million and reflects a decrease of \$3.45 million from 2016. The Town collected \$8.94 million of Cash-in-Lieu of parkland payments and funded \$13.50 million of capital expenditure in 2017. Nearly 70% of the Cash-in-Lieu collected were due to the high density development in Ward 6. \$12.11 million was used to fund land acquisition and \$1.39 million funded projects such as Lake Wilcox Youth Area and Casa Subdivision Parkette. Attachment 2A contains the details of the various projects funded by the Cash-in-Lieu of Parkland Reserve Funds.

**Summary Table B – CIL of Parkland Reserve Fund Activity for 2016 and 2017**

<b>Town of Richmond Hill</b>			
<b>CIL - Parkland Reserve Fund Activity</b>	<b>2017 \$(millions)</b>	<b>2016 \$(millions)</b>	<b>Difference</b>
<b>Beginning Balance</b>	<b>\$53.22</b>	<b>\$46.29</b>	<b>\$6.93</b>
Add:			
CIL - Parkland Revenues	\$8.94	\$13.57	(\$4.63)
Interest Income and Other	\$0.74	\$0.57	\$0.17
<b>Total Revenues</b>	<b>\$9.68</b>	<b>\$14.14</b>	<b>(\$4.46)</b>
Less:			
CIL - Parkland Funds Allocated to Capital Projects and Acquisitions	\$13.50	\$8.12	\$5.38
CIL - Parkland Funds Returned from Capital Projects	(\$0.36)	(\$0.91)	\$0.55
<b>Total Expenditures</b>	<b>\$13.14</b>	<b>\$7.21</b>	<b>\$5.93</b>
<b>Ending Balance</b>	<b>\$49.77</b>	<b>\$53.22</b>	<b>(\$3.45)</b>

As shown in the graph below, the revenues collected for Cash-in-lieu of Parkland from 2013 to 2017 totaled \$52.82 million. The expenditures towards Capital projects over the 5 year period amounted to \$25.42 million.

### 2013-2017 CIL of Parkland Revenues and Expenditures Comparison



### S.37 Community Benefits Reserve Fund

The Section 37 Community Benefits Reserve Fund was reported in accordance with section 37 of the Planning Act. These funds enable the Town to provide community benefits including facilities and services, when increases in development height and density are approved by Council. There are no cash contributions into the reserve fund to date, however there are outstanding commitments from developers to contribute community benefits towards Town capital projects.

### **Relationship to the Strategic Plan:**

Presentation of the Development Charges, Cash in Lieu of Parkland and S.37 Community Benefits Reserves Fund Statement demonstrates wise management of resources in Richmond Hill.

### **Conclusion:**

The attached tables comprise the Treasurer’s Statement on the Development Charges, Cash in Lieu of Parkland and S.37 Community Benefits Reserve Funds for 2017. The Treasurer’s Statement is provided pursuant to the reporting requirements of the *Development Charges Act, 1997*, the Town’s Development Charges By-laws and Planning Act as amended.

## **Attachments:**

The following attached documents may include scanned images of appendixes, maps and photographs. If you require an alternative format, please call contact person listed in this document.

- Table 1 - Development Charges, Cash in Lieu of Parkland and Section 37 Community Benefits Reserve Funds
- Table 2 - Annual Treasurer's Statement of Development Charges, Cash in Lieu of Parkland and S.37 Community Benefits Reserve Funds as at December 31, 2017
- Attachment 2A - Amounts Transferred to Capital (Other) Funds
- Attachment 2B - Statement of ASDC Credit Carry Forward

**Table 1**

**Development Charges, Cash in Lieu of Parkland and Section 37 Community Benefits Reserve Funds**

Type	Name	By-law	Account #
Area Specific	19th Avenue	170-99	053-202260 General
Area Specific	19th Avenue	170-99	053-202270 Boundary Roads
Area Specific	19th Avenue	170-99	053-202290 Consulting
Area Specific	Bayview Northeast	30-16	053-202440 General
Area Specific	Bayview Northeast	30-16	053-202450 Boundary Roads
Area Specific	Bayview Northwest	146-04	053-202300 General
Area Specific	Bayview Northwest	146-04	053-202310 Boundary Roads
Area Specific	Bayview Northwest	146-04	053-202330 Consulting
Area Specific	Elgin West	53-14	053-202190 General
Area Specific	Elgin West	53-14	053-202200 Boundary Roads
Area Specific	Elgin West	53-14	053-202220 Consulting
Area Specific	Headford Excluding Storm	32-16	053-202480 General
Area Specific	Headford Excluding Storm	32-16	053-202490 Boundary Roads
Area Specific	Headford Excluding Storm	32-16	053-202500 Consulting
Area Specific	Headford North of Rouge-Storm Drainage	54-14	053-202510 General
Area Specific	North Leslie (East)	34-16	053-202360 General
Area Specific	North Leslie (East)	34-16	053-202370 Boundary Roads
Area Specific	North Leslie (East)	34-16	053-202390 Consulting
Area Specific	North Leslie West	33-16	053-202400 General
Area Specific	North Leslie West	33-16	053-202420 Boundary Roads
Area Specific	North Leslie West	33-16	053-202430 Consulting
Area Specific	Oak Ridges Lake Wilcox - Bond Crescent	67-09	053-202800 General
Area Specific	Oak Ridges Lake Wilcox - Douglas Road	68-09	053-202840 General
Area Specific	Oak Ridges Lake Wilcox - Greenfield	57-14	053-202770 General
Area Specific	Oak Ridges Lake Wilcox - Greenfield	57-14	053-202780 Consulting
Area Specific	Oak Ridges Lake Wilcox - Overall	56-14	053-202730 General
Area Specific	Oak Ridges Lake Wilcox - Overall	56-14	053-202740 Boundary Roads
Area Specific	Oak Ridges Lake Wilcox - Overall	56-14	053-202750 Roads
Area Specific	Oak Ridges Lake Wilcox - Overall	56-14	053-202760 Consulting
Area Specific	Oak Ridges Lake Wilcox - Valleyland	269-97	053-202710 General
Area Specific	Observatory Lane	62-09	053-202520 General
Area Specific	Observatory Lane	62-09	053-202530 Boundary Roads
Area Specific	Urban Fringe East	55-14	053-202600 General
Area Specific	Urban Fringe East	55-14	053-202610 Boundary Roads
Area Specific	Urban Fringe East	55-14	053-202630 Consulting
Area Specific	Urban Fringe West	315-95	053-202640 General
Area Specific	West Gormley	35-16	053-202900 General
Area Specific	Yonge Crosby General	63-09	053-202560 General
Area Specific	Yonge Crosby General	63-09	053-202590 Consulting
Development Charges	Fire Service	71-16	053-202040 Fire Services



<b>Type</b>	<b>Name</b>	<b>By-law</b>	<b>Account #</b>
Development Charges	General Government	71-16	053-202070 General Government
Development Charges	Indoor Recreation	71-16	053-202010 Indoor Recreation
Development Charges	Library Service	71-16	053-202060 Library Services
Development Charges	Parks Development & Facilities	71-16	053-202020 Parks Development & Facilities
Development Charges	Public Works Yard & Fleet	71-16	053-202080 Public Works - Yard & Fleet
Development Charges	Town Wide Engineering	71-16	053-202090 Town Wide Engineering
Cash-in-Lieu	Cash-in-Lieu of Parkland	58-13	053-101050
Section 37	Section 37 Community Benefits	84-13	053-404560

Table 2  
Municipality of Richmond Hill  
2017 Annual Treasurer's Statement of Development Charges, Cash-in-Lieu of Parkland and Section 37 Community Benefit Reserve Funds

Description	Services to which the Development Charge Relates											Cash in lieu of Parkland Reserve Fund	Section 37 Community Benefits
	Non-Discounted Services						Discounted Services						
	Services Related to a Highway/Road	Water	Wastewater	Storm Water	Fire Services	Public Works	Indoor Recreation	Outdoor Recreation	Library Services	General Administration	TOTAL		
Opening Balance, January 1, 2017	42,084,791	1,406,677	574,338	3,024,220	(749,353)	3,889,775	4,136,554	(84,496)	(1,417,687)	(1,257,838)	51,606,981	53,224,950	-
<b>Plus:</b>													
Collections	4,169,029	124,858	29,780	544,470	269,623	506,397	2,162,218	1,618,544	553,625	173,599	10,152,144	8,944,130	
Accrued Interest	623,802	23,744	12,454	55,536	-	47,504	68,638	-	-	-	831,679	743,536	
Reduction of Funding as a Result of Capital Close <sup>1</sup>	721,167	67,337	28,975	-	5,981	0	178,850	845,486	67,370	-	1,915,167	356,371	
Repayment of Monies Borrowed from Fund and Associated Interest	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Sub-Total</b>	<b>\$ 5,513,998</b>	<b>\$ 215,939</b>	<b>\$ 71,209</b>	<b>\$ 600,006</b>	<b>\$ 275,604</b>	<b>\$ 553,901</b>	<b>\$ 2,409,706</b>	<b>\$ 2,464,031</b>	<b>\$ 620,995</b>	<b>\$ 173,599</b>	<b>\$ 12,898,989</b>	<b>\$ 10,044,037</b>	<b>\$ -</b>
<b>Less:</b>													
Amount Transferred to Capital (or Other) Funds <sup>1</sup>	7,877,187	67,337	28,975	-	1,520,000	1,752,900	1,174,698	6,343,811	550,730	1,009,076	20,324,715	13,495,342	
Amounts Refunded	-	-	-	-	-	-	-	-	-	-	-	-	
Amounts Loaned to Other DC Service Category for Interim Financing	-	-	-	-	-	-	-	-	-	-	-	-	
Credits	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Sub-Total</b>	<b>\$ 7,877,187</b>	<b>\$ 67,337</b>	<b>\$ 28,975</b>	<b>\$ -</b>	<b>\$ 1,520,000</b>	<b>\$ 1,752,900</b>	<b>\$ 1,174,698</b>	<b>\$ 6,343,811</b>	<b>\$ 550,730</b>	<b>\$ 1,009,076</b>	<b>\$ 20,324,715</b>	<b>\$ 13,495,342</b>	<b>\$ -</b>
<b>Closing Balance, December 31, 2017</b>	<b>\$ 39,721,602</b>	<b>\$ 1,555,280</b>	<b>\$ 616,572</b>	<b>\$ 3,624,227</b>	<b>\$ (1,993,750)</b>	<b>\$ 2,690,776</b>	<b>\$ 5,371,563</b>	<b>\$ (3,964,277)</b>	<b>\$ (1,347,422)</b>	<b>\$ (2,093,315)</b>	<b>\$ 44,181,256</b>	<b>\$ 49,773,645</b>	<b>\$ -</b>

<sup>1</sup> See Attachment 2A for details

The Municipality is compliant with s.s. 59.1 (1) of the *Development Charges Act*, whereby charges are not directly or indirectly imposed on development nor has a requirement to construct a service related to development been imposed, except as permitted by the *Development Charges Act* or another Act.

**Attachment 2A  
Municipality of Richmond Hill  
Amounts Transferred to Capital (or Other) Funds - Capital Fund Transactions**

Capital Fund Transactions	Total Gross Capital Cost	DC Recoverable Cost Share					Non-DC Recoverable Cost Share					
		DC By-Law Period			Post DC By-Law Period		2017 Cash -in Lieu of Parkland	Section 37 Community Benefits	2017 Other Reserve/Reserve Fund	2017 Tax Supported Operating Fund Contributions	2017 Rate Supported Operating Fund Contributions	2017 Grants, Subsidies Other Contributions
		2017 DC Reserve Fund Draw	2017 Reduction of funding as a result of Capital Close	Grants, Subsidies Other Contributions	Post-Period Benefit/Capacity Interim Financing	Grants, Subsidies Other Contributions						
<b>Services Related to a Road</b>												
New North-South Road EA (West of Yonge St, Garden Ave to Carrville Rd)	200,000	59,800						140,200				
Traffic Signal Conversion	85,000		(16,186)									
Oak Ridges Bayview Median (Design & Construction)	286,600	286,600	(286,600)									
Hwy 404 Flyover Bridge Construction Environmental Assessment (Bayview NE)	100,000		(100,000)									
Environmental Assessment 404 Flyover N of Major Mackenzie	205,000	100,000										
Highway 7 Bus Rapid Transit	152,000	152,000										
19th Avenue - Linda Margaret to Bayview Sidewalk	24,900		(24,900)									
19th Avenue Reconstruction - Illumination and Sidewalk	210,900		(210,900)									
Bayview Avenue - Streetlightning & Sidewalks	1,799,900	235,800										
19th Avenue - Bayview to Leslie (Regional) - Sidewalk & Trails	173,000	129,800	(129,800)									
Sunset Beach - Road Reconstruction	5,956,615		(36,248)							(168,326)		
Roads - Snively Street/ Drynoch Avenue	2,538,024		(12,845)							(3,668)		
Leslie Street-Elgin Mills Road East to 19th Avenue (Regional) - Sidewalk & Trails	86,100	68,900								17,200		
<b>Sub-Total - Services Related to Roads</b>	<b>11,818,040</b>	<b>1,032,900</b>	<b>(817,479)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>140,200</b>	<b>-</b>	<b>(154,794)</b>	<b>-</b>	<b>-</b>
<b>Services Related to Storm Water</b>												
Flood Remediation - Land Acquisition	4,030,000	4,030,000										
<b>Sub-Total - Services Related to Storm</b>	<b>4,030,000</b>	<b>4,030,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fire Services</b>												
All Terrain Vehicle for Fire	50,000	20,000				15,000		15,000				
Land for Station VII	1,500,000	1,500,000										
Water Tanker	275,000		(5,800)									
Fire Master Plan	75,000		(181)									
<b>Sub-Total - Fire</b>	<b>1,900,000</b>	<b>1,520,000</b>	<b>(5,981)</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Public Works</b>												
Operations Centre Expansion	1,145,000	1,145,000										
	100,000	90,000				10,000						
Short wheel base 4x4 trucks with plow and groomer attachments	114,300	102,900				11,400						
Bulk Liquid Storage Facility Upgrades	100,000	60,000								40,000		
Direct Liquid Application roll-off truck with attachment	355,000	355,000										
<b>Sub-Total - Public Works</b>	<b>1,864,300</b>	<b>1,752,900</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>21,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	<b>-</b>
<b>Indoor Recreation</b>												
Oak Ridges Library	12,030,277	167,277										
Richmond Green - Indoor Turf and Tennis Court Feasibility Study	300,000		(178,850)									(19,873)
<b>Sub-Total - Indoor Recreation</b>	<b>12,330,277</b>	<b>167,277</b>	<b>(178,850)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(19,873)</b>
<b>Outdoor Recreation</b>												
Lake Wilcox Baif West Pond:2-2	201,472	1,072										
Baif Pond Landscape	401,493	76,593								324,900		
Lake Wilcox Youth Area	5,686,720	4,005,870				925,500						
Casa Subdivision Parkette- Construction	688,800	557,900				130,900						
Casa Subdivision Parkette - Design	97,540	17,540				2,000						
David Dunlop Observatory	234,320	194,820				39,500						

**Attachment 2A  
Municipality of Richmond Hill  
Amounts Transferred to Capital (or Other) Funds - Capital Fund Transactions**

Capital Fund Transactions	Total Gross Capital Cost	DC Recoverable Cost Share					Non-DC Recoverable Cost Share							
		DC By-Law Period		Post DC By-Law Period			2017 Cash -in Lieu of Parkland	Section 37 Community Benefits	2017 Other Reserve/Reserve Fund	2017 Tax Supported Operating Fund Contributions	2017 Rate Supported Operating Fund Contributions	2017 Grants, Subsidies Other Contributions		
		2017 DC Reserv Fund Draw	2017 Reduction of funding as a result of Capital Close	Grants, Subsidies Other Contributions	Post-Period Benefit/Capacity Interim Financing	Grants, Subsidies Other Contributions								
Harris Beach Park	154,575	127,375						27,200						
Oxford/ Direzze Trail	204,256	168,056												36,200
Parks Furniture 2017	25,000	22,500						2,500						
Parks Opening -2017	17,200	7,700						4,300			5,200			
Parks Turf Maintenance Equipment - 3/4 ton pickup truck with plow and sander	60,000	54,000						6,000						
Landscape Trailer	14,000	12,600	(1,540)					1,229						
Zero Radius Mower	30,000	27,000						3,000						
Rawlinson/Perryman Park Master Plan	148,200		(133,400)					(14,800)						
DDO Master Plan	150,000		(46,318)					(5,146)						
Duke of Richmond Trail - Design	213,528		(22,153)					(2,476)						
Duke of Richmond Trail - Construction	1,505,500		(449,165)					(141,842)						
Don Little Park	161,600							(41,820)			(97,522)			
Sidewalk - Yonge Street/ Reid Street Pedestrian and Cycling Master Plan	729,898		(958)					(107)		(4,788)	(512)			(3,635)
Zavala Phase 4	1,567,543		(41,579)					(4,626)						
Crossmar Phase 2	1,146,659	607	(17,993)					(2,007)						
William Harrison Phase 2	733,793	262	(45,000)					(5,000)						
Oak Ridges Meadow Park	530,040		(21,621)					(8,052)			(8,008)			
Duke Of Richmond North Park	1,125,383	5,794	(37,413)					(11,491)						
Mill Glenn Parkette	492,500		(5,880)					(1,808)						
Parks Opening - 2016	45,300		(21,038)					(4,597)						
3/4 ton Pickup Truck Plow & Sander	60,000		(1,429)					(159)						
Trans Richmond Trail	569,737	18,737												
Lake Wilcox Ph2 Constr/Design	8,389,083	34,630												
Block 16 - Rothbury Road	3,916,421	4,575												
Morgan Boyle Park Redevelopment - Construction	5,378,840	8,840												
Completion of Subdivision Serv	1,286,615	715												
Hidden Springs Parkette	424,572	15,572												
<b>Sub-Total - Outdoor Recreation</b>	<b>36,390,586</b>	<b>5,362,758</b>	<b>(845,486)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>898,200</b>	<b>-</b>	<b>(4,788)</b>	<b>224,058</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,565</b>
<b>Library Services</b>														
Community Skill Development Technologies	61,200	55,080								6,120				
Merchandising Furniture	32,200	28,980								3,220				
Intranet	70,000	63,000								7,000				
Internal Digital Signage	60,000	54,000								6,000				
Collection Development	319,300	287,370								31,930				
Digital Information System	25,000		(9,663)							(1,073)				
Public Seating and Accessible Workstations	13,500		(2,351)							(261)				
Library Facility Master Plan	100,000		(49,270)							(5,474)				
Equipment Kiosks	45,000		(6,087)							(677)				
<b>Sub-Total - Library Services</b>	<b>726,200</b>	<b>488,430</b>	<b>(67,370)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46,784</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Administration (General Government)</b>														
Central Library - Feasability Study	100,000	90,000												10,000
Tertiary Plans/Inflll Studies	247,336	31,500	(0)							3,500				
Transportation Master Plan	200,000	200,000												
DC Background Study	117,776	117,776												
Snow Plow Route Analysis	15,000	15,000												
<b>Sub-Total - Administration (General Government)</b>	<b>680,112</b>	<b>454,276</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>

**Attachment 2A**  
**Municipality of Richmond Hill**  
**Amounts Transferred to Capital (or Other) Funds - Capital Fund Transactions**

Capital Fund Transactions	Total Gross Capital Cost	DC Recoverable Cost Share					Non-DC Recoverable Cost Share					
		DC By-Law Period		Post DC By-Law Period			2017 Cash -in Lieu of Parkland	Section 37 Community Benefits	2017 Other Reserve/Reserve Fund	2017 Tax Supported Operating Fund Contributions	2017 Rate Supported Operating Fund Contributions	2017 Grants, Subsidies Other Contributions
		2017 DC Reserve Fund Draw	2017 Reduction of funding as a result of Capital Close	Grants, Subsidies Other Contributions	Post-Period Benefit/Capacity Interim Financing	Grants, Subsidies Other Contributions						
Civic Precinct	11,854,000	4,638,801				45,000		1,469,300	50,600		297,300	
Ed Sackfield Arena/David Hamilton Park	28,909,498	876,773				85,255			88,735		89,735	
David Hamilton Park Redesign	465,601	602	(0)			(0)						
<b>Sub- Total - Projects funded from multiple Development Charges Reserve Funds</b>	<b>41,229,099</b>	<b>5,516,176</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>130,255</b>	<b>-</b>	<b>1,469,300</b>	<b>139,335</b>	<b>-</b>	<b>387,035</b>	
<b>Projects Funded from CIL of Parkland, no DC</b>												
Land Purchase - 71 Regent St.	9,350,887					9,350,887						
Land Purchase - 17 Rockwell Rd.	2,756,290					2,756,290						
Parkland Acquisition Strategy	35,000					(35,000)						
David Hamilton Park Plan	75,000					(350)						
Appraisal fee for land purchase - 19 Rockwell Street	2,290					2,290						
<b>Sub- Total - Projects Funded from CIL of Parkland, no DC</b>	<b>12,219,467</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,074,116</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL:</b>	<b>123,188,081</b>	<b>20,324,716</b>	<b>(1,915,167)</b>	<b>-</b>	<b>-</b>	<b>13,138,971</b>	<b>-</b>	<b>1,669,999</b>	<b>248,599</b>	<b>-</b>	<b>409,727</b>	

Note\*: Land appraisals done in 2017 for projects funded in 2018

**Attachment 2B**  
**Municipality of Richmond Hill**  
**Statement of Credit Holder Transactions**

Credit Holder	Applicable DC Reserve Fund	Credit Balance Outstanding Beginning of Year 2017	Additional Credits Granted During Year	Credits Used by Holder During Year	Indexing	Credit Balance Outstanding End of Year 2017
Barker Business Park - PH2 19T-06005	BL 30-16 Bayview North East	4,733,254		(438,645)	137,264	4,431,873
King South Developments Verdi Inc. -19T-98004 Ph.4	BL 57-14 Oak Ridges - Lake Wilcox Greenfield	114,916		(114,916)	-	-
Baif Developments - 19T-88092	BL 55-14 Urban Fringe East	22,060		(22,060)	-	-
Millglen Investments - 19T-01002/01003	BL 55-14 Urban Fringe East	990,287		(990,287)	-	-
Heathwood Rothbury - 19T-07003	BL 53-14 Elgin West	793,065			22,999	816,064
Jaycrest Developments (Feldbar) - 19T-85095	BL 53-14 Elgin West	180,857			5,245	186,102
2179548 Ontario Ltd (Catalia) - D06-03062	BL 52-14 Town Wide	1,469,574			42,618	1,512,192
Apple Bottom Homes - 19T-13011	BL 56-14 Oak Ridges/Lake Wilcox Overall	-	212,938	(167,126)	1,329	47,141
Parker Land Developer - 19T-13004	BL 56-14 Oak Ridges/Lake Wilcox Overall	-	252,942	(45,330)	6,021	213,633
		<b>\$ 8,304,012</b>	<b>\$ 465,880</b>	<b>\$ (1,778,363)</b>	<b>\$ 215,475</b>	<b>\$ 7,207,004</b>