



Staff Report for Budget Committee of the Whole Meeting

Date of Meeting: June 22, 2021

Report Number: SRCFS.21.034

Department: Corporate and Financial Services

Division: Financial Services

Subject: 2020 Development Charges, Cash in Lieu of Parkland and Section 37 Community Benefits Reserve Funds Statement

Purpose:

To present the City of Richmond Hill's 2020 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.21.034 for information purposes; and
- b) That the 2020 Development Charges, Cash in Lieu of Parkland and Section 37 Community Benefits Reserve Funds Statement be made available to the public on the City of Richmond Hill website as outlined in the report.

Contact Person:

Ilan Treiger, Financial Management Advisor, Long Range Financial Planning & Policy, Extension 2415

Gigi Li, Manager Fiscal Planning & Strategy, Corporate and Financial Services, Extension 6435

Report Approval:

Submitted by: Sherry Adams, Commissioner of Corporate and Financial Services

Approved by: Mary-Anne Dempster, City Manager

All reports are electronically reviewed and/or approved by the Division Director, Treasurer (as required), City Solicitor (as required), Commissioner and City Manager. Details of the reports approval are attached.

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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 2020 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 City. 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:

Development Charges Reserve Funds

In 2020, the City updated its reserve funding methodology to a “Fund-As-You-Go” approach, where the funding for an approved capital project is fully committed, however only actual expenses are drawn from the reserve funds in each reporting period. This is a change from the previous reserve funding methodology where all projects are “Fully-Funded” at project approval. The beginning and ending balances of the development charges reserve funds for 2020 are presented in line with the new reserve funding methodology.

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The Development Charges Reserve Fund balances have increased by \$3.32 million in 2020, from an opening balance of \$100.08 million to a closing balance of \$103.41 million (exclusive of developers' credits). During 2020, the City funded \$7.12 million in capital projects from Development Charges Reserve Funds and collected \$11.39 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 2020 with the surplus funds being returned to the Development Charges Reserve Funds. As a result of the change in reserve funding methodology described above, a new column has been added in Attachment 2A, "Total Gross Capital Cost (Budget)" to indicate the total approved budget per project.

Summary Table A - Development Charge Reserve Fund Activity for 2019 and 2020

City of Richmond Hill			
Development Charge Reserve Fund Activity	2020 \$(millions)	2019 \$(millions)	Difference
Beginning Balance	\$100.08	\$96.87	\$3.21
Add:			
DC Revenues	\$11.39	\$22.78	(\$11.39)
Interest Income and Other	\$1.37	\$1.44	(\$0.07)
Total Revenues	\$12.76	\$24.22	(\$11.46)
Less:			
DC Funds Allocated to Capital Projects	\$7.12	\$21.39	(\$14.27)
DC Funds Returned from Capital Projects	(\$0.06)	(\$0.38)	\$0.32
DC Funds Refunded	\$2.37	\$0.00	\$2.37
Total Expenditures	\$9.43	\$21.01	(\$11.58)
Ending Balance	\$103.41	\$100.08	\$3.33

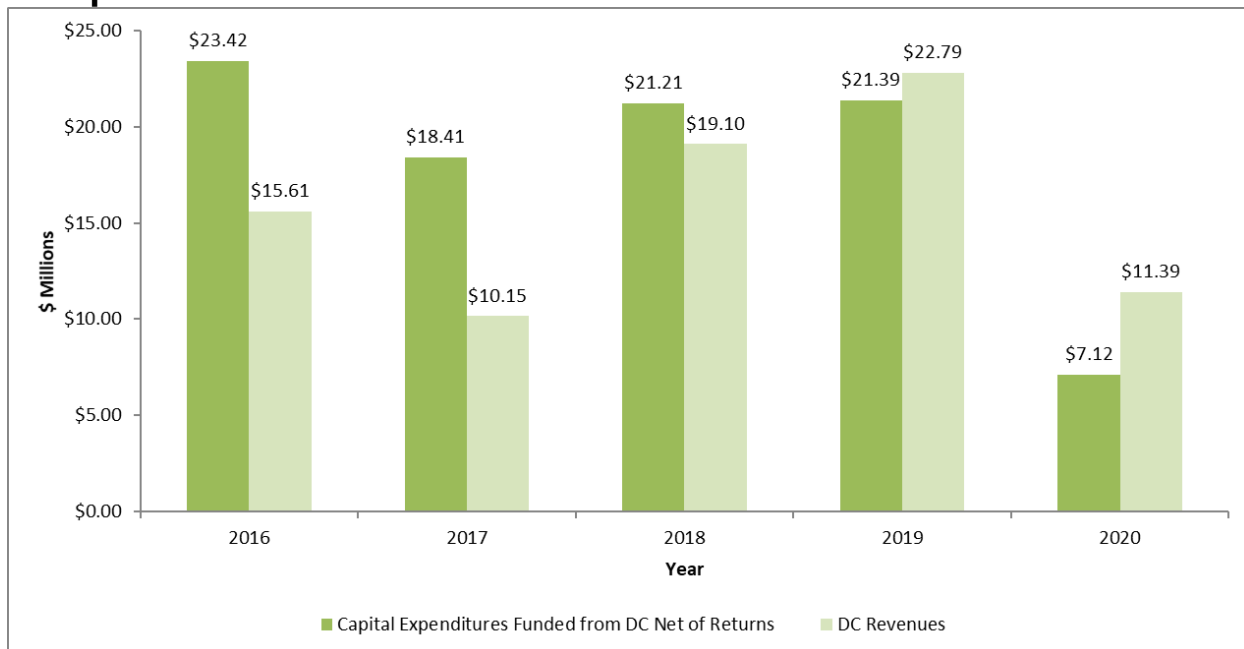
A full description of all the Development Charges Reserve Funds is provided in Table 1.

As shown in the graph below, the collections of Development Charges from 2016 to 2020 totaled \$79.04 million while the expenditures towards Capital projects over the 5-year period amounted to \$91.55 million. Between 2016 to 2018, the City funded growth related projects through reserve funds from previous years where collections were greater than expenditures. However, over the last 2 years the City had slowed down the

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funding of projects through the reserve funds, in order to balance the expenditures to the development charges revenues. The timing difference between when development charges are collected and spent will always exist but over an extended timeline, it is expected to be net neutral. The expenditures over the past year are related to funding of significant ongoing road projects, and outdoor recreation projects: Highway 404 Fly-over, and Ed Sackfield Arena / David Hamilton Park.

2016-2020 Development Charges Revenues and Expenditures Comparison



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 2020.

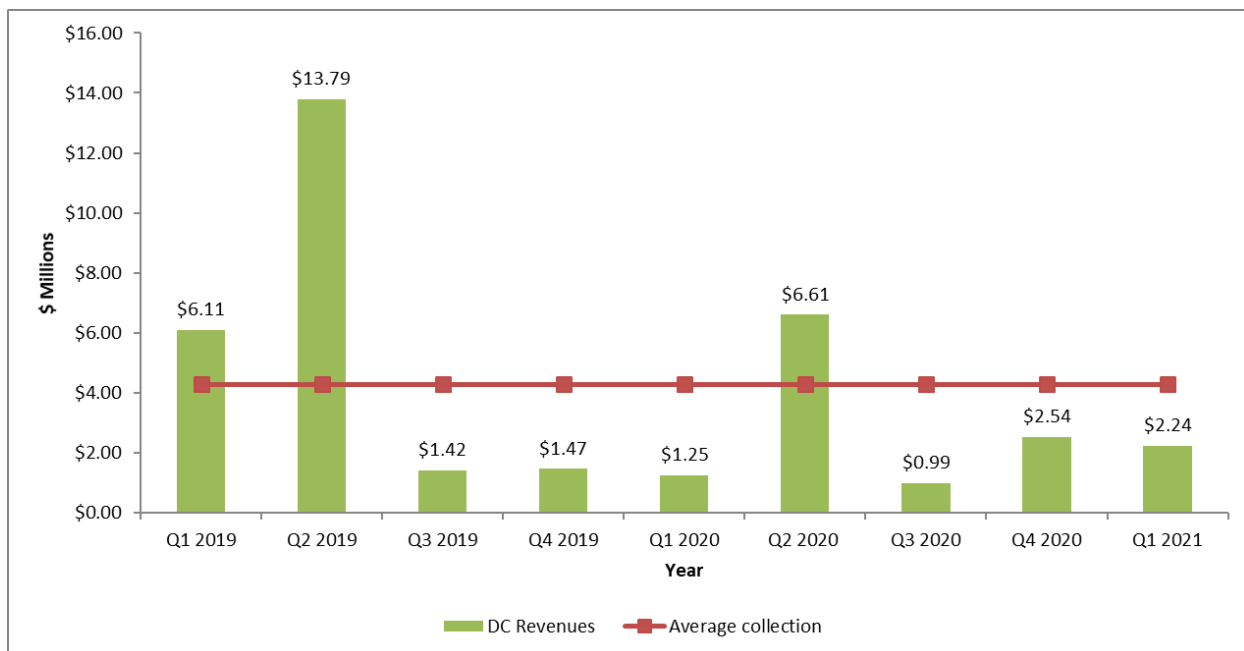
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Q1 2019 - Q1 2021 Development Charges Revenues Comparison

Development Charges, which are dependent on new development, represent the largest funding source for growth related projects. Development charge collections were impacted in mid-2019 and 2020 due to the effects of COVID-19, as well as uncertainty related to a future recession brought on by the pandemic and a reduction in overall economic activity, resulting in lower development charge revenues to the City.

As shown in the graph below, the collections of Development Charges from Q1 2019 to Q1 2021 totaled to \$36.42 million, with average quarterly revenue collection of \$4.28 million. In the past two consecutive quarters, development charges collections have been slowly ramping up when compared to the same time period in the prior year.

Staff will continue to monitor development charge reserve fund levels and the associated expenditures during the annual capital budget process to ensure the long-term financial sustainability of these reserve funds.



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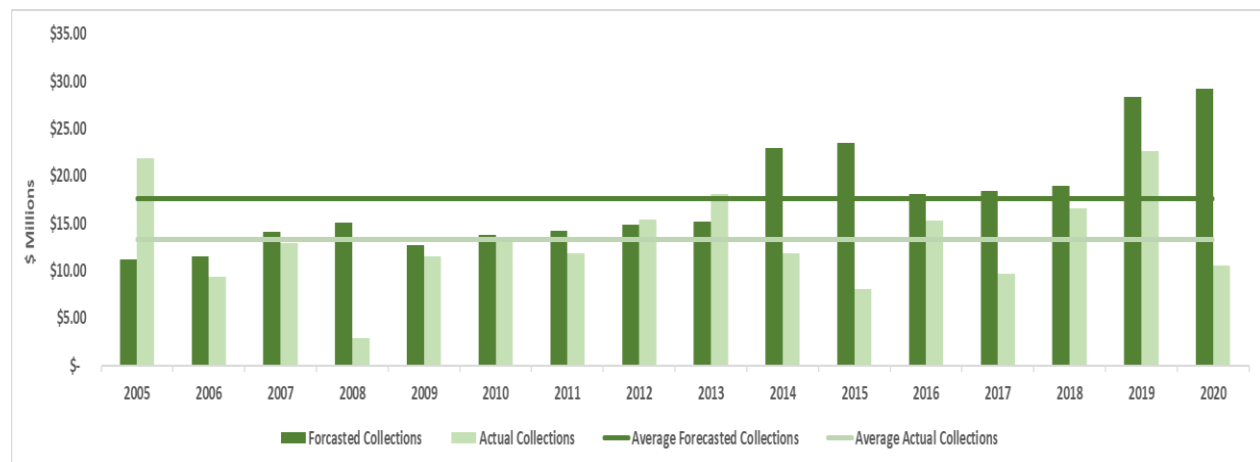
2005 - 2020 Development Charges Revenues Forecast vs. Actual Comparison

In April 2021, staff received a Councillor request for historical information on development charges forecast and actual collections. Staff have compiled the available data from 2005 to 2020 to provide a detailed analysis in response to the request.

Development charges collected from 2005 to 2020 totaled \$211.63 million or at 75% compared to a forecast of \$281.41 million. As shown in the graph below, actual collections fluctuate year over year, with an average annual collection of approximately \$13.22 million compared to the average annual forecast of approximately \$17.58 million, which is approximately \$4.36M or 25% higher. This variance is primarily a result of lower than anticipated residential development, particularly high density, in comparison to the forecast. This trend is supported by the number of building permits issued by the City over the same period, 21,219 building permits issued or 79% compared to a forecast of 26,710 building permits.

Development charges collection fluctuates year over year due to timing, and the amount of new development projects that come in to the City. Further, large residential developments such as subdivisions, and high-rise apartment buildings, may take longer to process when compared to individual single development applications. As such the timing of actual development charges collection may deviate from the forecast.

The Region of York has been experiencing slower than projected growth, as has Richmond Hill. The Region is undertaking an update of its Official Plan and infrastructure master plans which will inform Richmond Hill's Official Plan and growth forecast in the upcoming Development Charges By-law Update in 2023, and will also provide a more realistic forecast on future development charges collections.



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Cash in Lieu of Parkland Reserve Fund

The 2020 ending balance in the Cash-in-Lieu reserve fund is \$43.98 million and reflects decrease of \$0.2 million from 2019. The City collected \$2.62 million of Cash-in-Lieu of parkland payments and funded \$3.41 million of capital expenditure in 2020. Nearly 50% of the Cash-in-Lieu collected were from high and medium density development. \$3.41 million was used to fund projects such as David Dunlop Observatory and Ed Sackfield Arena / David Hamilton Park. Attachment 2A contains the details of the various projects funded by the Cash-in-Lieu of Parkland Reserve Funds.

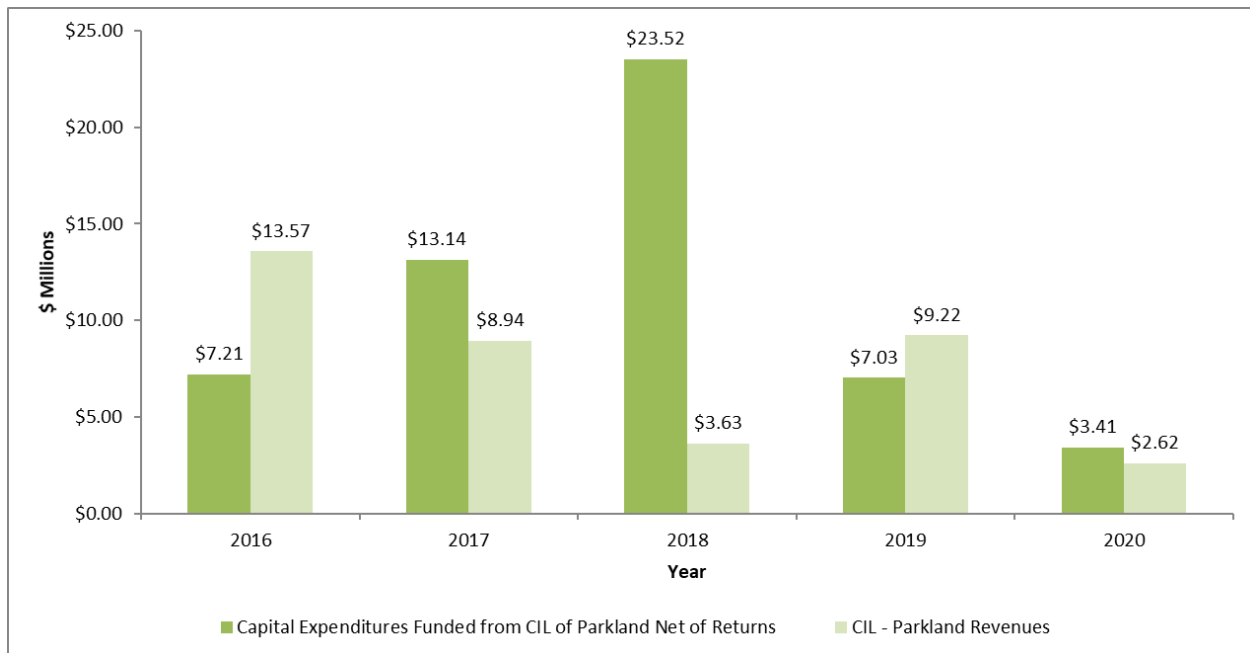
Summary Table B – CIL of Parkland Reserve Fund Activity for 2019 and 2020

City of Richmond Hill			
CIL - Parkland Reserve Fund Activity	2020 \$(millions)	2019 \$(millions)	Difference
Beginning Balance	\$44.19	\$40.38	\$3.81
Add:			
CIL - Parkland Revenues	\$2.62	\$9.22	(\$6.6)
Interest Income and Other	\$0.56	\$0.79	(\$0.23)
Total Revenues	\$3.18	\$10.01	(\$6.83)
Less:			
CIL - Parkland Funds Allocated to Capital Projects and Acquisitions	\$3.41	\$7.03	(\$3.62)
CIL - Parkland Funds Returned from Capital Projects	(\$0.02)	(\$0.83)	\$0.81
Total Expenditures	\$3.39	\$6.20	\$2.81
Ending Balance	\$43.98	\$44.19	(\$0.21)

As shown in the graph below, the revenues collected for Cash-in-lieu of Parkland from 2016 to 2020 totaled \$37.98 million. The expenditures towards Capital projects over the 5-year period amounted to \$54.31 million.

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2016-2020 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 City 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 City capital projects.

Community Benefits Charges

The Province of Ontario changed municipal funding options related to development charges, parkland dedication/cash-in-lieu of parkland, and Planning Act - Section 37 agreements, and introduced Community Benefits Charges (“CBC”) in legislation.

CBC could fund the growth-related, capital costs of any potential service, including services recovered partially through development charges or parkland dedication, provided that the capital costs that are intended to be funded by the CBC are not capital costs that are intended to be funded under a DC by-law or parkland dedication. A prescribed maximum percentage of 4% could be applied to land values to determine the maximum CBC for any particular residential development.

The development of the City’s CBC Strategy and By-law will be a parallel process with the update of the Parkland Dedication By-law and the subsequent Development Charges Update. This proposed timeframe will allow staff to ensure that the potential

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CBC By-law is in line with the most current legislation, and completed within the transition period by September 18, 2022

Relationship to Council’s Strategic Priorities 2020-2022:

Presentation of the Development Charges, Cash in Lieu of Parkland and Section 37 Community Benefits Reserve Funds Statement demonstrates wise management of resources in Richmond Hill.

This report is aligned with the Council’s Strategic Priority of a Fiscal Responsibility, in recognizing the need to ensure that the Development Charges By-laws are updated, when applicable, and amended for the recent changes to the Development Charges Act.

Climate Change Considerations:

Climate change considerations are not applicable to this staff report.

Conclusion:

The attached tables comprise the Treasurer’s Statement on the Development Charges, Cash in Lieu of Parkland and Section 37 Community Benefits Reserve Funds for 2020. The Treasurer’s Statement is provided pursuant to the reporting requirements of the *Development Charges Act, 1997*, the City’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 the 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, 2020
- Attachment 2A - Amounts Transferred to Capital (Other) Funds
- Attachment 2B - Statement of Credit Carry Forward

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Report Approval Details

Document Title:	SRCFS.21.034 - 2020 Treasurer's Statement Development Charges Cash in Lieu of Parkland and S 37 Community Benefits - Final.docx
Attachments:	<ul style="list-style-type: none">- SRCFS.21.034 2020 Treasurer's Statement Development Charges Cash in Lieu of Parkland and S 37 Community Benefits - Table 2.pdf- SRCFS.21.034 2020 Treasurer's Statement Development Charges Cash in Lieu of Parkland and S 37 Community Benefits - Att. 2B.pdf- SRCFS.21.034 2020 Treasurer's Statement Development Charges Cash in Lieu of Parkland and S 37 Community Benefits - Atta. 2A.pdf- SRCFS.21.034 2020 Treasurer's Statement Development Charges Cash in Lieu of Parkland and S 37 Community Benefits - Table 1.pdf
Final Approval Date:	Jun 16, 2021

This report and all of its attachments were approved and signed as outlined below:

David Dexter - Jun 16, 2021 - 10:10 AM

Sherry Adams - Jun 16, 2021 - 10:17 AM

Kelvin Kwan on behalf of MaryAnne Dempster - Jun 16, 2021 - 10:47 AM

SRCFS.21.034

Table 1

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

Type	Name	By-law	Reserve #
Area Specific	19th Avenue	170-99	61014 General
Area Specific	19th Avenue	170-99	61015 Boundary Roads
Area Specific	19th Avenue	170-99	61016 Consulting
Area Specific	Bayview Northeast	30-16	61026 General
Area Specific	Bayview Northeast	30-16	61027 Boundary Roads
Area Specific	Bayview Northwest	146-04	General
Area Specific	Bayview Northwest	146-04	61018 Boundary Roads
Area Specific	Bayview Northwest	146-04	61019 Consulting
Area Specific	Elgin West	45-19	61011 General
Area Specific	Elgin West	45-19	61012 Boundary Roads
Area Specific	Elgin West	45-19	61013 Consulting
Area Specific	Headford Excluding Storm	32-16	61028 General
Area Specific	Headford Excluding Storm	32-16	61029 Boundary Roads
Area Specific	Headford Excluding Storm	32-16	61030 Consulting
Area Specific	Headford North of Rouge-Storm Drainage	46-19	61031 General
Area Specific	North Leslie (East)	43-19	61020 General
Area Specific	North Leslie (East)	43-19	61021 Boundary Roads
Area Specific	North Leslie (East)	43-19	61022 Consulting
Area Specific	North Leslie West	42-19	61023 General
Area Specific	North Leslie West	42-19	61024 Boundary Roads
Area Specific	North Leslie West	42-19	61025 Consulting
Area Specific	Oak Ridges Lake Wilcox - Bond Crescent	67-09	61047 General
Area Specific	Oak Ridges Lake Wilcox - Douglas Road	68-09	61048 General
Area Specific	Oak Ridges Lake Wilcox - Greenfield	41-19	61045 General
Area Specific	Oak Ridges Lake Wilcox - Greenfield	41-19	61046 Consulting
Area Specific	Oak Ridges Lake Wilcox - Overall	56-14	61041 General
Area Specific	Oak Ridges Lake Wilcox - Overall	56-14	61042 Boundary Roads
Area Specific	Oak Ridges Lake Wilcox - Overall	56-14	61043 Roads
Area Specific	Oak Ridges Lake Wilcox - Overall	56-14	61044 Consulting
Area Specific	Oak Ridges Lake Wilcox - Valleyland	269-97	61040 General
Area Specific	Observatory Lane	62-09	61032 General
Area Specific	Observatory Lane	62-09	61033 Boundary Roads
Area Specific	Urban Fringe East	55-14	61036 General
Area Specific	Urban Fringe East	55-14	61037 Boundary Roads
Area Specific	Urban Fringe East	55-14	61038 Consulting
Area Specific	Urban Fringe West	315-95	61039 General
Area Specific	West Gormley	44-19	61049 General
Area Specific	Yonge Crosby General	63-09	61034 General
Area Specific	Yonge Crosby General	63-09	61035 Consulting
Development Charges	Fire Service	47-19	62033 Fire Services
Development Charges	General Government	47-19	62033 General Government
Development Charges	Indoor Recreation	47-19	62033 Indoor Recreation
Development Charges	Library Service	47-19	61007 Library Services
Development Charges	Parks Development & Facilities	47-19	61003 Parks Development & Facilities
Development Charges	Public Works Yard & Fleet	47-19	61009 Public Works - Yard & Fleet
Development Charges	Town Wide Engineering	47-19	61010 Town Wide Engineering
Cash-in-Lieu	Cash-in-Lieu of Parkland	58-13	61003
Section 37	Section 37 Community Benefits	84-13	61053

Municipality of Richmond Hill

2020 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 Rve 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, 2020	68,053,467	1,610,611	661,473	6,135,904	532,267	(147,848)	19,765,307	2,678,959	919,734	(120,280)	100,089,593	44,192,	-
Plus:													
Collections	4,751,970	49,711	11,094	210,542	285,734	542,349	2,673,161	2,003,204	685,810	185,732	11,399,307	2,614,955	-
Accrued Interest	908,584	24,938	11,164	92,795	7,748	151	266,281	40,631	13,559	-	1,365,852	560,729	-
Reduction of Funding as a Result of Capital Close ¹	-	-	-	-	-	-	60,212	1,478	-	-	61,690	26,047	-
Repayment of Monies Borrowed from Fund and Associated Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	\$ 5,660,554	\$ 74,649	\$ 22,258	\$ 303,337	\$ 293,482	\$ 542,500	\$ 2,999,654	\$ 2,045,313	\$ 699,369	\$ 185,732	\$ 12,826,849	\$ 3,201,	\$ -
Less:													
Amounts Transferred to Capital (or Other) Funds ¹	3,564,460	29,547	-	57,747	139,659	223,051	657,521	1,013,941	406,730	1,036,382	7,129,039	3,412,335	-
Amounts Refunded	2,351,305	-	19,951	-	-	-	-	-	-	-	2,371,257	-	-
Amounts Loaned to Other DC Service Category for Interim Financing	-	-	-	-	-	-	-	-	-	-	-	-	-
Credits	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	\$ 5,915,766	\$ 29,547	\$ 19,951	\$ 57,747	\$ 139,659	\$ 223,051	\$ 657,521	\$ 1,013,941	\$ 406,730	\$ 1,036,382	\$ 9,500,295	\$ 3,412,	\$ -
Closing Balance, December 31, 2020	\$ 67,798,255	\$ 1,655,713	\$ 663,780	\$ 6,381,495	\$ 686,091	\$ 171,601	\$ 22,107,440	\$ 3,710,331	\$ 1,212,373	\$ (970,930)	\$ 103,416,147	\$ 43,982,	\$ -

¹ 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 (Budget)	2020 Capital Cost	DC Recoverable Cost Share					Non-DC Recoverable Cost Share							
			DC By-Law Period		Post DC By-Law Period			2020 Cash -in Lieu of Parkland	Section 37 Community Benefits	2020 Other Reserve/Reserve Fund	2020 Tax Supported Operating Fund Contributions	2020 Rate Supported Operating Fund Contributions	2020 Grants, Subsidies Other Contributions		
			2020 DC Reserve Fund Draw	2020 Reduction of funding as a result of Capital Close	Grants, Subsidies Other Contributions	Post-Period Benefit/Capacity Interim Financing	Grants, Subsidies Other Contributions								
Services Related to a Road															
Hwy 404 Flyover - North of Elgin Mil	508,800	358,482	358,482	-	-	-	-	-	-	-	-	-	-	-	-
Viva Next BRT Yonge Street	5,733,835	931,741	301,449	-	-	-	-	-	-	-	-	-	-	630,292	-
Lakeland Crt. Road/Streetlight	2,370,743	104,511	17,517	-	-	-	-	-	-	-	67,227	-	-	19,766	-
Red Maple Rd. Env. Assessment	129,489	61,200	61,200	-	-	-	-	-	-	-	-	-	-	-	-
Transport Canada RSIP	211,520	194,746	110,346	-	-	-	-	-	-	-	-	-	-	-	84,400
Flood Remediation Project	1,381,100	12,476	8,109	-	-	-	-	-	-	-	-	-	-	4,367	-
Leslie Street - Elgin Mill to19th	559,800	(348,440)	(278,727)	-	-	-	-	-	-	-	(69,713)	-	-	-	-
Stratification/Parking Easemen	106,828	67,921	49,709	-	-	-	-	-	-	18,213	-	-	-	-	-
Bethesda Sideroad Recon – West of Leslie	577,100	195,520	72,281	-	-	-	-	-	-	-	-	123,239	-	-	-
Hwy 404 - MBC - North of 16 - Land Acquisition	7,835,500	2,398,745	2,398,745	-	-	-	-	-	-	-	-	-	-	-	-
Traffic Signal - W Beaver Creek Rd	78,200	52,793	52,793	-	-	-	-	-	-	-	-	-	-	-	-
Bathurst Street (York Region) - Shatfbsbury	764,300	301,640	301,640	-	-	-	-	-	-	-	-	-	-	-	-
Capitalized PM & OH costs	650,048	202,045	202,045	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total - Services Related to Roads	20,907,263	4,533,379	3,655,588	-	-	-	-	-	-	18,	120,754	654,424	84,400		
Fire Services															
Hazard Ma Vehicle & Trailer	516,537	96,891	84,410	-	-	-	-	-	-	12,481	-	-	-	-	-
Aerial Truck - Vehicle 8926	1,413,517	2,315	268	-	-	-	-	-	-	-	2,047	-	-	-	-
Training Tower Prop	210,000	54,981	54,981	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total - Fire	2,140,054	154,187	139,659	-	-	-	-	-	-	12,	2,047				
Public Works															
Operation Centre Master Plan I	1,145,000	187,651	187,651	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Liquid Storage Facility Upgrade	100,000	6,754	4,052	-	-	-	-	-	-	-	2,702	-	-	-	-
Vehicle for Maintenance Repair	45,000	4,430	4,430	-	-	-	-	-	-	-	-	-	-	-	-
2020 Articulated Sidewalk Tractor (2)	320,000	8,968	8,968	-	-	-	-	-	-	-	-	-	-	-	-
2 Trackless Sidewalk Snow Plow	290,000	9,413	9,413	-	-	-	-	-	-	-	-	-	-	-	-
3 ton Stake Body Dump Truck	100,000	9,248	8,323	-	-	-	-	-	925	-	-	-	-	-	-
Tractors Snow Windrow Clearing	4,962,100	79	79	-	-	-	-	-	-	-	-	-	-	-	-
Capitalized PM & OH costs	4,800	135	135	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total - Public Works	6,971,700	226,812	223,186	-	-	-	-	-	925	-	2,702				
Indoor Recreation															
Community Space - Xpression Condos	538,000	4,445	-	-	-	-	-	-	-	4,445	-	-	-	-	-
Community Space - Clearway Holding	221,700	207,997	-	207,997	-	-	-	-	-	-	-	-	-	-	-
Civic Precinct	25,708,000	9,049	4,593	-	-	-	-	-	256	-	-	-	-	1,053	-
Ed Sackfield Arena / David Hamilton Park	28,840,525	894,435	656,919	-	-	-	-	-	113,557	-	115,141	8,817	-	-	-
Oak Ridges Community Centre / Land	28,719,000	(293,582)	-	(268,209)	-	-	-	-	(25,372)	-	-	-	-	-	-
Sub-Total - Indoor Recreation	84,027,225	822,345	661,512	(212)	-	-	-	88,	4,445	117,	9,154	1,053			

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

Capital Fund Transactions	Total Gross Capital Cost (Budget)	2020 Capital Cst	DCcoverable Cost Share					Non-DC Recoverable Cost Share								
			DC By-Law Period		Post DC By-Law Period			2020 Cash -in Li of Parkland	Section 37 Community Benefits	2020 Other Reserve/Reserv Fund	2020 Tax Supported Operating Fund Contributions	2020 Rate Supported Operating Fund Contributions	2020 Grants, Subsidies Other Contributions			
			2020 DC Reserve Fund Draw	2020 Reductin of funding as a reult of Capital Clo	Grants, Subsidies Other Contributions	Post-Period Benefit/Capacity Interim Financing	Grants, Subsidies Other Contributions									
Outdoor Recreation																
Lake Wilcox Parking Study	150,000	24,534	22,081	-	-	-	-	-	2,453	-	-	-	-	-	-	-
Parks Opening - 2018	17,200	3,519	1,575	-	-	-	-	-	880	-	-	1,064	-	-	-	-
Urban Forest Management & EAB	1,638,900	41,102	-	-	-	-	-	-	8,855	-	32,246	-	-	-	-	-
DDO Servicing / Grading	207,600	48,201	39,030	-	-	-	-	-	9,171	-	-	-	-	-	-	-
Lake Wilcox Youth Area	4,799,800	55,118	44,637	-	-	-	-	-	10,481	-	-	-	-	-	-	-
Lake Wilcox Broadwalk	2,671,765	196,658	161,719	-	-	-	-	-	18,740	-	16,198	-	-	-	-	-
Rockwell Parkette	20,000	2,735	2,462	-	-	-	-	-	274	-	-	-	-	-	-	-
King's College Park Revitalization	1,437,200	37,263	1,343	-	-	-	-	-	7,301	-	-	28,619	-	-	-	-
Briggs Parkette	399,600	847	746	-	-	-	-	-	85	-	-	17	-	-	-	-
Flood Farmstead Park	1,132,813	132,197	118,975	-	-	-	-	-	13,222	-	-	-	-	-	-	-
Rockwell Parkette Construction	527,000	389,401	350,461	-	-	-	-	-	38,940	-	-	-	-	-	-	-
Sunset Beach Rd Reconstruct.	5,744,167	92	16	-	-	-	-	-	-	-	-	76	-	-	-	-
Petrolia Court Local Park Design	36,000	4,001	3,601	-	-	-	-	-	400	-	-	-	-	-	-	-
Hidden Springs Parkette	409,000	(1,932)	-	(1,478)	-	-	-	-	(454)	-	-	-	-	-	-	-
Capitalized PM & OH costs	876,276	282,726	263,525	-	-	-	-	-	16,854	-	-	2,347	-	-	-	-
Sub-Total - Outdoor Recreation	20,067,	1,216,461	1,010,170	(1,478)	-	-	-	-	127,202	-	48,	32,122	-	-	-	-
Library Services																
O.R. Library - O.R. Design	11,863,000	(636,802)	(355,539)	-	-	-	-	-	-	-	(281,263)	-	-	-	-	-
2017 Community Skill Development Technology	61,200	3,803	3,423	-	-	-	-	-	-	-	380	-	-	-	-	-
2018 LocalHistoryArchivalSW CO	25,000	25,000	22,500	-	-	-	-	-	-	-	2,500	-	-	-	-	-
2018 Collection Development CO	325,700	274,750	247,275	-	-	-	-	-	-	-	27,475	-	-	-	-	-
2019 STEAM Tech RV&RG	30,000	1,128	1,016	-	-	-	-	-	-	-	113	-	-	-	-	-
2019 Maker Space Equipment CE	25,000	5,918	5,326	-	-	-	-	-	-	-	592	-	-	-	-	-
2019 Children Area Improv.CE	8,000	6,877	6,189	-	-	-	-	-	-	-	688	-	-	-	-	-
2019 Collection Development	335,500	335,572	302,065	-	-	-	-	-	-	-	33,507	-	-	-	-	-
2020 Collection Development	345,600	115,635	104,058	-	-	-	-	-	-	-	11,577	-	-	-	-	-
External Digital Signage RG&RV	140,000	6,708	6,037	-	-	-	-	-	-	-	671	-	-	-	-	-
2017 Intranet TE	70,000	70,000	63,000	-	-	-	-	-	-	-	7,000	-	-	-	-	-
Sub-Total - Library Services	13,229,	208,590	405,350	-	-	-	-	-	-	-	(196,	-	-	-	-	-
Administration (General Government)																
Key Developm. Areas Sec. Plans	175,000	335	301	-	-	-	-	-	-	-	33	-	-	-	-	-
2016 New Comprehens. Zoning By-Law	794,207	220,554	198,499	-	-	-	-	-	-	-	22,055	-	-	-	-	-
Tertiary Plans/Infill Studies	247,336	30,687	27,618	-	-	-	-	-	-	-	3,069	-	-	-	-	-
2018 New Comprehensive Zoning By-La	240,800	93,530	84,177	-	-	-	-	-	-	-	9,353	-	-	-	-	-
Sustainability Metrics	150,000	28,936	17,362	-	-	-	-	-	-	-	1,929	-	-	-	-	9,645
Secondary Plan - RH Centre	844,700	137,105	34,513	-	-	-	-	-	-	-	102,592	-	-	-	-	-
Transportation Master Plan	564,798	11,935	11,935	-	-	-	-	-	-	-	-	-	-	-	-	-
UMESP Update	445,982	37,806	36,225	-	-	-	-	-	-	-	1,582	-	-	-	-	-
2019 New Comprehensive Zoning By-La	390,200	37,077	33,369	-	-	-	-	-	-	-	3,708	-	-	-	-	-
2020 New Comprehensive Zoning By Law	350,000	104,883	94,395	-	-	-	-	-	-	-	10,488	-	-	-	-	-
DC Background Study	283,485	12,941	11,647	-	-	-	-	-	-	-	1,294	-	-	-	-	-
Affordable Housing Strategy	100,000	49,641	44,677	-	-	-	-	-	-	-	4,964	-	-	-	-	-
2020 Smart Commute Program	50,000	50,000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking Strategy Update	300,000	37,465	13,951	-	-	-	-	-	-	-	23,514	-	-	-	-	-
Official Plan Update	450,000	43,021	38,719	-	-	-	-	-	-	-	-	4,302	-	-	-	-
Capitalized PM & OH costs	352,810	337,008	336,186	-	-	-	-	-	-	-	821	-	-	-	-	-
Sub-Total - Administration (General Government)	5,739,	1,232,924	1,033,574	-	-	-	-	-	-	-	185,	4,302	-	-	-	9,645

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

Capital Fund Transactions	Total Gross Capital Cost (Budget)	2020 Capit Cost	DC Recoverable Cost Share					Non-DC Recoverable Cost Share					
			DC By-Law Period			Post DC By-Law Period		2020 Cash -in Li of Parkland	Section 37 Community Benefits	2020 Other Reserve/Reserv Fund	2020 Tax Supported Operating Fund Contributions	2020 Rate Supported Operating Fund Contributions	2020 Grants, Sbsidies Other Contributions
			2020 DC Reserve Fund Draw	2020 Reduction of funding as a rest of Capital Clo	Grants, Subsidies Other Contributions	Post-Period Benefit/Capacity Interim Financing	Grants, Subsidies Other Contributions						
Projects Funded from CIL of Parkland, no DC													
Little Don Park Revitalization	794,471	1,093	-	-	-	-	-	350	-	-	743	-	-
Hughy Parkette Revitalization	435,384	(220)	-	-	-	-	-	(220)	-	-	-	-	-
Mill Pond Master Plan	200,000	15,696	-	-	-	-	-	15,696	-	-	-	-	-
Land-71 Regent St. (BL13-17)	9,350,887	20,461	-	-	-	-	-	20,461	-	-	-	-	-
Contingency Account	183,690	18,998	-	-	-	-	-	4,520	-	-	14,478	-	-
Harding Lennox Park Revitalization	316,400	42,759	-	-	-	-	-	18,920	-	-	23,839	-	-
Bradstock Park Revitalization	2,407,651	2,630	-	-	-	-	-	1,315	-	-	1,315	-	-
DDO LT Rehab & Occup Design & Construction	5,745,300	2,963,224	-	-	-	-	-	2,963,224	-	-	-	-	-
Demolition - 21 Rockwell Rd.	132,288	65,215	-	-	-	-	-	65,215	-	-	-	-	-
100 Centre St E - Demolition	157,728	20,261	-	-	-	-	-	20,261	-	-	-	-	-
96 Centre East - Land	1,144,800	4,274	-	-	-	-	-	4,274	-	-	-	-	-
96 Centre East - Demolition	101,800	35,568	-	-	-	-	-	35,568	-	-	-	-	-
63 Observator - Site Remd & Work	157,728	14,038	-	-	-	-	-	14,038	-	-	-	-	-
Due Dilligence Cost	35,000	7,103	-	-	-	-	-	7,103	-	-	-	-	-
City Parks Master Plan	150,000	24,808	-	-	-	-	-	24,808	-	-	-	-	-
Capitalized PM & OH costs	3,000	235	-	-	-	-	-	235	-	-	-	-	-
Sub- Total - Projects Funded from CIL of Parkland, no DC	21,316,128	3,236,142	-	-	-	-	-	3,195,	-	-	40,375	-	-
TOTAL:	174,398,009	11,630,840	7,129,039	(690)	-	-	-	3,412,	4,445	185,	211,456	655,478	94,045

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

Credit Holder	Applicable DC Reserve Fund	Credit Balance Outstanding Beginning of Year 2020	Additional Credits Granted During Year	Credits Used by Holder During Year	Indexing	Credit Balance Outstanding End of Year 2020
Barker Business Park - PH2 19T-06005	BL 30-16 Bayview North East	4,504,898	-	-	130,192	4,635,090
Heathwood Rothbury - 19T-07003	BL 45-19 Elgin West	886,745	-	422,282	13,423	477,886
Jaycrest Developments (Feldbar) - 19T-85095	BL 45-19 Elgin West	202,220	-	-	5,844	208,065
2179548 Ontario Ltd (Catalia) - D06-03062	BL 47-19 City Wide	1,643,166	-	-	47,487	1,690,653
		\$ 7,237,030	\$ -	\$ 422,282	\$ 196,946	\$ 7,011,694