



Staff Report for Budget Committee of the Whole Meeting

Date of Meeting: June 28, 2022

Report Number: SRCFS.22.022

Department: Corporate and Financial Services

Division: Financial Services

Subject: 2021 Development Charges, Cash in Lieu of Parkland and Section 37 Community Benefits Reserve Funds Statement

Purpose:

To present the City of Richmond Hill's 2021 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*, as amended.

Recommendation(s):

- a) That Council receive staff report SRCFS.22.022 for information purposes; and
- b) That the 2021 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

Sara Beukeboom, Manager Fiscal Planning & Strategy, Corporate and Financial Services, Extension 6311

Report Approval:

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

Approved by: Darlene Joslin, Interim 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 2021 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

The Development Charges Reserve Fund balances have increased by \$22.42 million in 2021, from an opening balance of \$103.41 million to a closing balance of \$125.83 million (exclusive of developers’ credits). During 2021, the City collected \$25.45 million and funded \$4.83 million in capital projects from Development Charges Reserve Funds.

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

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Charges in previous years but were closed during 2021, with the surplus funds being returned to the Development Charges Reserve Funds.

Summary Table A - Development Charges Reserve Fund Activity for 2020 and 2021

City of Richmond Hill			
Development Charge Reserve Fund Activity	2021 \$(millions)	2020 \$(millions)	Difference
Beginning Balance	\$103.41	\$100.08	\$3.33
Add:			
DC Revenues	\$25.45	\$11.39	\$14.06
Interest Income and Other	\$1.05	\$1.37	(\$0.32)
Total Revenues	\$26.50	\$12.76	\$13.74
Less:			
DC Funds Allocated to Capital Projects	\$4.83	\$7.12	(\$2.29)
DC Funds Returned from Capital Projects	(\$1.43)	(\$0.06)	(\$1.37)
DC Credits Released	\$0.68	\$0.00	\$0.68
DC Funds Refunded	\$0.00	\$2.37	(\$2.37)
Total Expenditures	\$4.08	\$9.43	(\$5.35)
Ending Balance	\$125.83	\$103.41	\$22.42

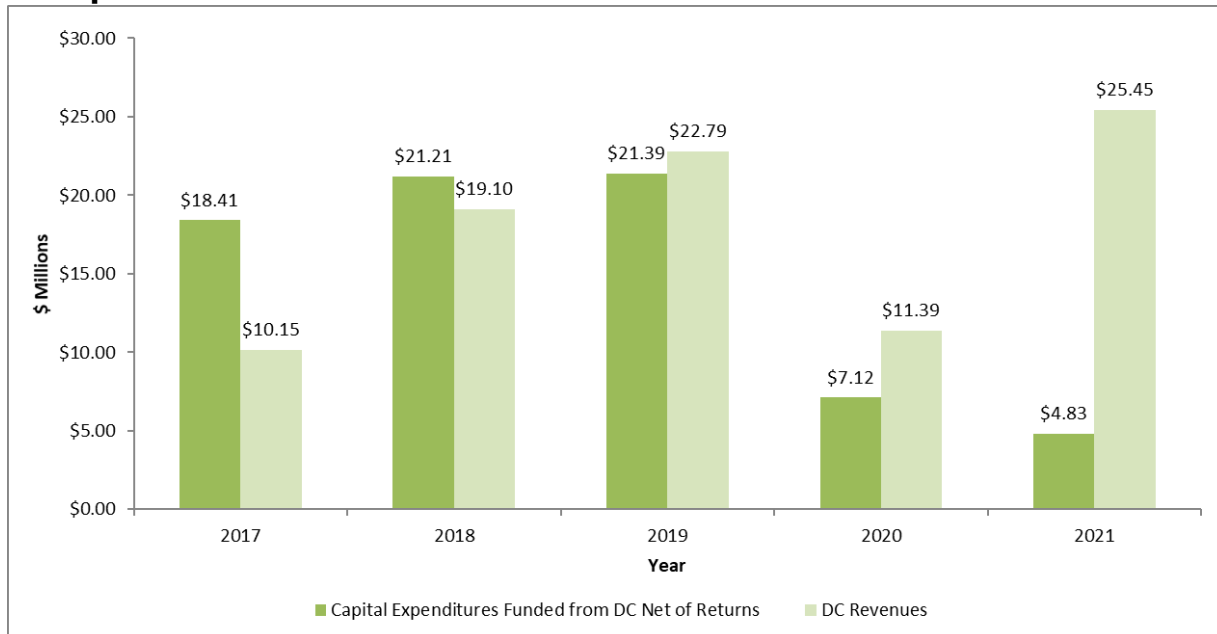
A full description of all the Development Charges Reserve Funds is provided in Table 1, as attached to this report.

As shown in the graph below, the collections of Development Charges from 2017 to 2021 totaled \$88.88 million while the expenditures towards Capital projects over the 5-year period amounted to \$72.96 million. In the past 5 years, Development Charges collections have been increasing year-over-year, except for 2020 as a result in slowing development during the COVID-19 lockdown. In 2017 and 2018, the City funded growth related projects through reserve funds from previous years where collections were greater than expenditures. However, starting in 2019 the City had adjusted its capital spending to reflect actual collection levels experienced. In the last year, the City had seen a significant increase in DC collections as the industry recovered after the immediate impact of Covid-19 and when restrictions were lifted, this resulted in a significant upside in collections compared to spending.

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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 mid-block-crossing, Leslie Street - Elgin Mills to 19th, and David Dunlap Observatory Park early priorities.

2017-2021 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 2021.

Q1 2020 - Q1 2022 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 2020 and first quarter of 2021 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 2020 to Q1 2022 totaled to \$40.15 million, with average quarterly revenue collection of \$4.46 million. In the past year especially Q2 through Q4 of 2021, development charges collections have significantly increased when compared to the same time period in the prior year. This is a result of significant increase in issuance of building permits for medium and high density developments.

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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.



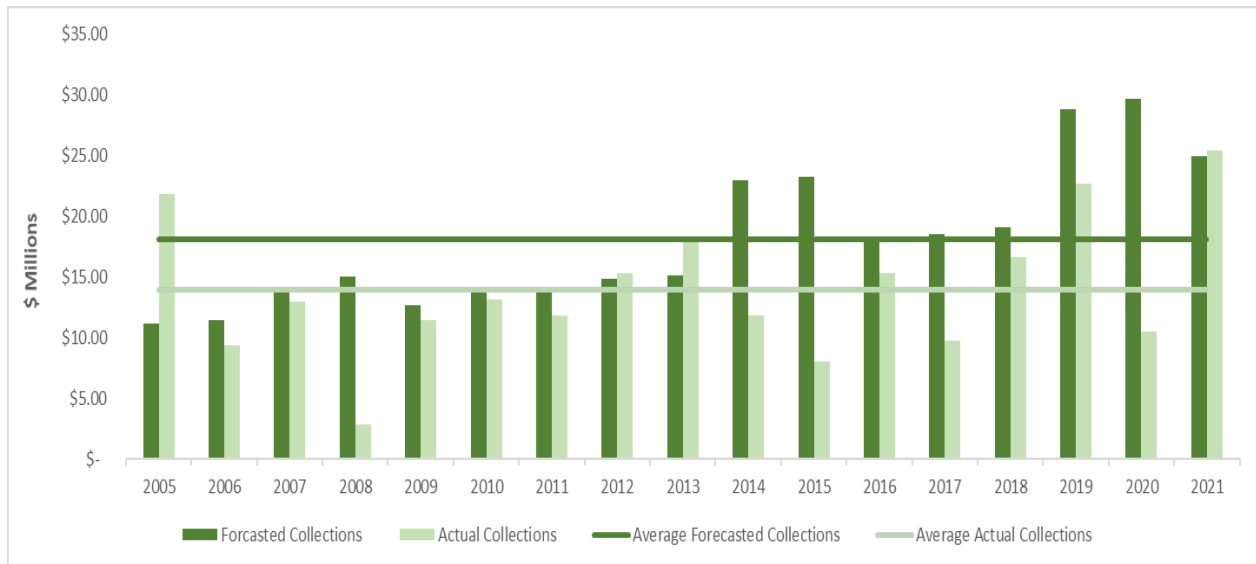
2005 - 2021 Development Charges Revenues Forecast vs. Actual Comparison

Development charges collected from 2005 to 2020 totaled \$237.07 million or at 77% compared to a forecast of \$307.61 million. As shown in the graph below, actual collections fluctuate year over year, with an average annual collection of approximately \$13.94 million compared to the average annual forecast of approximately \$18.09 million, which is approximately \$4.14M or 23% 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, 22,801 building permits issued or 80% compared to a forecast of 28,351 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.

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Although in the past several years the Region of York has been experiencing slower than projected growth, as has Richmond Hill, in 2021 Richmond Hill has realized its forecasted growth. 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.



Cash in Lieu of Parkland Reserve Fund

The 2021 ending balance in the Cash-in-Lieu reserve fund is \$54.63 million and reflects increase of \$10.65 million from 2020. The City collected \$12.42 million of Cash-in-Lieu of parkland payments and funded \$2.35 million of capital expenditure in 2021. Nearly 50% of the Cash-in-Lieu collected were from high and medium density development. \$1.76 million was used to fund projects such as the David Dunlap Observatory, Harding/Lennox Park revitalization, and artificial turf replacement. Attachment 2A contains the details of the various projects funded by the Cash-in-Lieu of Parkland Reserve Fund.

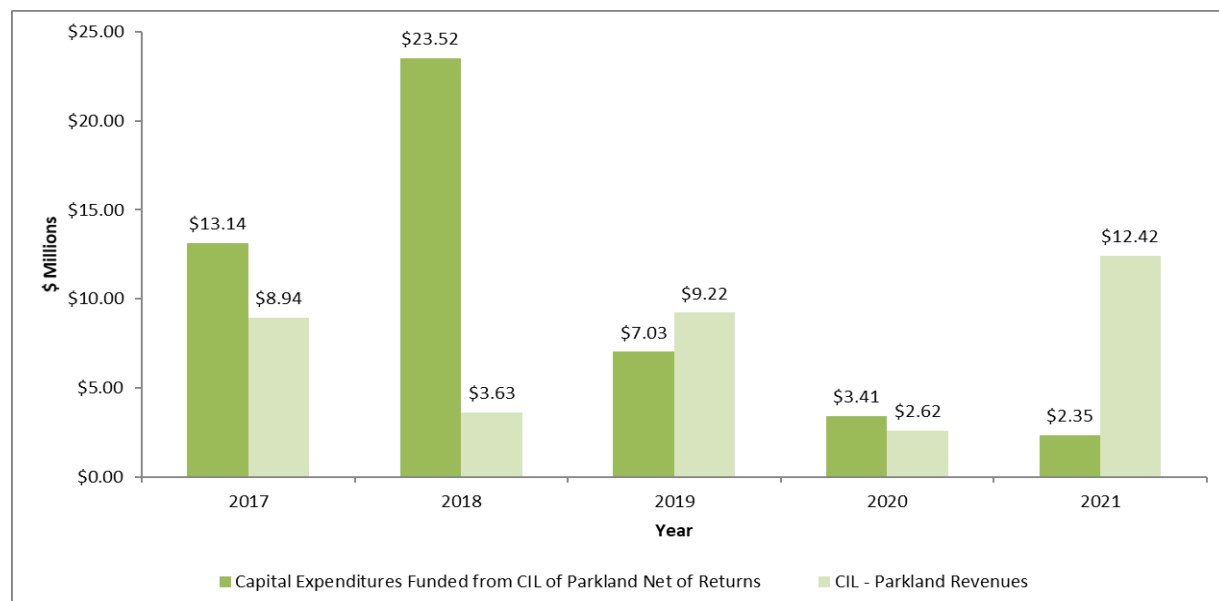
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Summary Table B – CIL of Parkland Reserve Fund Activity for 2020 and 2021

City of Richmond Hill			
CIL - Parkland Reserve Fund Activity	2021 \$(millions)	2020 \$(millions)	Difference
Beginning Balance	\$43.98	\$44.19	(\$0.21)
Add:			
CIL - Parkland Revenues	\$12.42	\$2.62	\$9.8
Interest Income and Other	\$0.43	\$0.56	(\$0.13)
Total Revenues	\$12.85	\$3.18	\$9.67
Less:			
CIL - Parkland Funds Allocated to Capital Projects and Acquisitions	\$2.35	\$3.41	(\$1.06)
CIL - Parkland Funds Returned from Capital Projects	(\$0.15)	(\$0.02)	\$0.13
Total Expenditures	\$2.20	\$3.39	(\$1.19)
Ending Balance	\$54.63	\$43.98	\$10.65

As shown in the graph below, the revenues collected for Cash-in-lieu of Parkland from 2017 to 2021 totaled \$36.83 million. The expenditures towards Capital projects over the 5-year period amounted to \$49.45 million.

2017-2021 CIL of Parkland Revenues and Expenditures Comparison



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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.

City of Richmond Hill			
S.37 Reserve Fund Activity	2021 \$(millions)	2020 \$(millions)	Difference
Beginning Balance	\$0.00	\$0.00	(\$0.21)
Add:			
S.37 Revenues	\$1.70	\$0.00	\$1.70
Interest Income and Other	\$0.01	\$0.00	\$0.01
Total Revenues	\$1.71	\$0.00	\$1.71
Less:			
S.37 Funds Allocated to Capital Projects	\$0.07	\$0.00	\$0.07
Total Expenditures	\$0.07	\$0.00	\$0.07
Ending Balance	\$1.63	\$0.00	\$1.63

In addition to the cash contributions made into the reserve fund to date, 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 Charge (“CBC”) in legislation, which repeals the Section 37 of the Planning Act.

CBC could fund the growth-related, capital costs of any potential service, facilities and matters, 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.

The City’s CBC Strategy and By-law is tabled for Council consideration and adoption on July 6, 2022.

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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.

Conclusion:

Climate change considerations are not applicable to this staff report.

Attachments:

The following attached documents may include scanned images of appendixes, maps and photographs. All attachments have been reviewed and made accessible. 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, 2021
- 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.22.022 - 2021 Development Charges, Cash in Lieu of Parkland and Section 37 Community Benefits Reserve Funds Statement.docx
Attachments:	<ul style="list-style-type: none">- SRCFS.22.022 - Table 1 - 2021 Treasurer's Statement Development Charges Cash in Lieu of Parkland and S.37 Community Benefits.pdf- SRCFS.22.022 - Att. 2A - 2021 Treasurer's Statement Development Charges Cash in Lieu of Parkland and S.37 Community Benefits.pdf- SRCFS.22.022 - Att. 2B - 2021 Treasurer's Statement Development Charges Cash in Lieu of Parkland and S.37 Community Benefits.pdf- SRCFS.22.022 - Table 2 - 2021 Treasurer's Statement Development Charges Cash in Lieu of Parkland and S.37 Community Benefits.pdf
Final Approval Date:	Jun 16, 2022

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

Gigi Li - Jun 16, 2022 - 8:12 AM

Sherry Adams - Jun 16, 2022 - 9:35 AM

Darlene Joslin - Jun 16, 2022 - 10:22 AM

SRCFS.22.022

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	32-21	61026 General
Area Specific	Bayview Northeast	32-21	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	33-21	61028 General
Area Specific	Headford Excluding Storm	33-21	61029 Boundary Roads
Area Specific	Headford Excluding Storm	33-21	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	34-21	62033 Fire Services
Development Charges	General Government	34-21	62033 General Government
Development Charges	Indoor Recreation	34-21	62033 Indoor Recreation
Development Charges	Library Service	34-21	61007 Library Services
Development Charges	Parks Development & Facilities	34-21	61003 Parks Development & Facilities
Development Charges	Public Works Yard & Fleet	34-21	61009 Public Works - Yard & Fleet
Development Charges	Town Wide Engineering	34-21	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

2021 Annual Treasurer's Statement of Development Charges, Cash-in-Lieu of Parkland and Section 37 Community Benefit Reserve Funds

Services to which the Development Charge Relates											Cash in lieu of Parkland Reserve Fund	Section 37 Community Benefits
Description	Services Related to a Highway/Road	Water	Wastewater	Storm Water	Fire Services	Public Works	Parks & Recreation	Library Services	General Administration	TOTAL		
Opening Balance, January 1, 2021	67,798,255	1,655,713	663,780	6,381,495	686,091	171,601	25,817,771	1,212,373	(978,709)	103,408,367	43,982,055	(4,445)
Plus:												
Collections	10,575,776	-	152,008	-	581,301	1,103,606	10,989,477	1,590,226	459,598	25,451,994	12,429,890	1,706,523
Accrued Interest	676,597	17,619	8,364	49,577	7,923	3,835	269,948	16,472	-	1,050,335	432,023	7,158
Reduction of Funding as a Result of Capital Close ¹	1,323,635	27,957	-	54,640	-	-	3,603	25,088	-	1,434,923	145,373	-
Repayment of Monies Borrowed from Fund and Associated Interest	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	\$ 12,576,008	\$ 45,576	\$ 160,373	\$ 104,217	\$ 589,224	\$ 1,107,441	\$ 11,263,028	\$ 1,631,786	\$ 459,598	\$ 27,937,251	\$ 13,007,	\$ 1,713,681
Less:												
Amounts Transferred to Capital (or Other) Funds ¹	1,919,340	-	-	(24,784)	149,219	568,595	1,204,257	285,889	727,510	4,830,026	2,355,188	70,857
Amounts Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Amounts Loaned to Other DC Service Category for Interim Financing	-	-	-	-	-	-	-	-	-	-	-	-
Credits	491,262	65,898	-	128,791	-	-	-	-	-	685,951	-	-
Sub-Total	\$ 2,410,602	\$ 65,898	\$ -	\$ 104,007	\$ 149,219	\$ 568,595	\$ 1,204,257	\$ 285,889	\$ 727,510	\$ 5,515,977	\$ 2,355,	\$ 70,857
Closing Balance, December 31, 2021	\$ 77,963,661	\$ 1,635,391	\$ 824,152	\$ 6,381,705	\$ 1,126,096	\$ 710,447	\$ 35,876,542	\$ 2,558,270	\$ (1,246,622)	\$ 125,829,641	\$ 54,634,	\$ 1,638,378

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)	2021 Capital	DC Recoverable Cost Share					Non-DC Recoverable Cost Share					
			DC By-Law Period			Post DC By-Law Period		2021 Cash-in Leu of Parkland	Section 37 Community Benefits	2021 Other Reserve/Reserv Fund	2021 Tax Supported Operating Fund Contributions	2021 Rate Supported Operating Fund Contributions	2021 Grants, Subsidies Other Contributions
			2021 DC Reserve Fund Draw	2021 Reductio of funding as a result of Capital Clos	Grants, Subsidies Other Contributions	Post-Period Benefit/Capacity Interim Financing	Grants, Subsidies Other Contributions						
Services Related to a Road													
Hwy 404 Flyover - North of Major Mackenzie	205,000	(19,883)	-	(19,883)	-	-	-	-	-	-	-	-	-
Hwy 404 Flyover - North of Elgin Mills	508,800	(358,482)	-	(358,482)	-	-	-	-	-	-	-	-	-
Viva Next BRT Yonge Street	5,733,835	233,875	75,666	-	-	-	-	-	-	-	-	158,209	-
Leslie Street - Elgin Mills to 19th	559,800	559,800	447,800	-	-	-	-	-	-	-	112,000	-	-
Red Maple Rd. Environmental Assessment	129,489	-	26,744	-	-	-	-	-	-	-	-	-	-
Transport Canada RSIP	211,520	-	-	(7,265)	-	-	-	-	-	-	-	-	7,265
Bethesda Side road Recon – West of Leslie	577,100	176,214	48,030	-	-	-	-	-	-	-	81,893	-	46,290
Bethesda Side road Recon – East of Leslie	632,600	66,524	19,959	-	-	-	-	-	-	-	46,565	-	-
Hwy 404 - MBC - North of 16 - Land Acquisition	7,835,500	(729,585)	-	(729,585)	-	-	-	-	-	-	-	-	-
Traffic Signal - W Beaver Creek Rd	78,200	22,211	22,211	-	-	-	-	-	-	-	-	-	-
Hwy 404 - Mid block crossing - North of 16th - Design	747,900	729,585	729,585	-	-	-	-	-	-	-	-	-	-
Hwy 404 - Mid block crossing - North of Elgin Mills / Major Mackenzie - EA	713,800	378,365	378,365	-	-	-	-	-	-	-	-	-	-
Bathurst Street (YR) - Shaftsbury	914,300	-	328,890	(291,018)	-	-	-	-	-	-	506,584	-	113,324
Smart Commute	50,000	50,000	50,000	-	-	-	-	-	-	-	-	-	-
Capitalized PM & OH costs	96,195	-	96,195	-	-	-	-	-	-	-	-	-	-
Sub-Total - Services Related to Roads	18,994.0	1,560,453	1,894,556	(1,406,232)	-	-	-	-	-	-	747,042	158,209	166,878
Fire Services													
Hazard Ma Vehicle & Trailer	516,537	42,105	36,681	-	-	-	-	-	-	-	5,424	-	-
Aerial Truck - Vehicle 8926	1,413,517	108,850	12,592	-	-	-	-	-	-	-	96,258	-	-
Training Tower Prop	210,000	9,092	9,092	-	-	-	-	-	-	-	-	-	-
Fire Master Plan	150,000	90,854	90,854	-	-	-	-	-	-	-	-	-	-
Sub-Total - Fire	2,290.05	250,901	149,219	-	-	-	-	-	-	-	101,682	-	-
Public Works													
Operation Centre Master Plan I	1,145,000	73,962	73,962	-	-	-	-	-	-	-	-	-	-
Vehicle for Maintenance Repair	45,000	21,425	21,425	-	-	-	-	-	-	-	-	-	-
Tractors Snow Windrow Clearing	4,962,100	252,795	252,795	-	-	-	-	-	-	-	-	-	-
Articulated Sidewalk Tractor	320,000	217,156	217,156	-	-	-	-	-	-	-	-	-	-
Capitalized PM & OH costs	3,257	-	3,257	-	-	-	-	-	-	-	-	-	-
Sub-Total - Public Works	6,475.35	568,595	568,595	-	-	-	-	-	-	-	-	-	-
Parks & Recreation													
Community Space - Xpression Condos	538,000	197,125	130,741	-	-	-	22,600	-	-	-	24,670	-	19,113
Capitalized PM & OH costs	63,200	-	63,200	-	-	-	-	-	-	-	-	-	-
Lake Wilcox Youth Area	4,799,800	15,018	12,164	-	-	-	2,853	-	-	-	-	-	-
Lake Wilcox Bio swale Monitoring	71,100	4,070	3,298	-	-	-	773	-	-	-	-	-	-
DDO - Early Priorities Phase 1	959,366	548,861	493,975	-	-	-	54,886	-	-	-	-	-	-
DDO - Early Priorities Phase 2	750,000	21,655	19,490	-	-	-	2,166	-	-	-	-	-	-
Lake Wilcox Boardwalk	2,671,765	3,083	2,536	-	-	-	294	-	-	-	254	-	-
Briggs Parkette	399,600	658	-	(2,684)	-	-	3,485	-	-	-	(142)	-	-
Flood Farmstead Park	1,132,813	(1,017)	-	(918)	-	-	(99)	-	-	-	-	-	-
Rockwell Parkette Construction	6,234	5,611	5,611	-	-	-	623	-	-	-	-	-	-
Private Charles Hill Park - Design	36,000	4,325	3,892	-	-	-	432	-	-	-	-	-	-
Private Charles Hill Park	393,100	289,198	260,285	-	-	-	28,912	-	-	-	-	-	-
Park Furniture	33,000	8,032	7,229	-	-	-	803	-	-	-	-	-	-
Dove Park	143,100	40,773	36,698	-	-	-	4,074	-	-	-	-	-	-
Capitalized PM & OH costs	165,139	165,139	165,139	-	-	-	-	-	-	-	-	-	-
Sub-Total - Parks & Recreation	12,682.9	1,366,354	1,204,257	(3,602)	-	-	1,804	-	-	-	24,782	-	19,113
Library Services													
O.R. Library - O.R. Design	11,863,000	(44,924)	-	(25,082)	-	-	-	-	-	(213)	(19,629)	-	-
2017 Community Skill Development Technology	61,200	3,480	3,132	-	-	-	-	-	-	-	348	-	-
2019 STEAM Tech RV&RG	30,000	4,361	3,925	-	-	-	-	-	-	-	436	-	-
2019 Children Area Improvement CE	8,000	1,123	1,011	-	-	-	-	-	-	-	112	-	-
2019 Collection Development	335,500	(12)	-	(5)	-	-	-	-	-	-	(7)	-	-
2020 Collection Development	345,600	152,929	137,613	-	-	-	-	-	-	15,316	-	-	-
2021 Collection Development	356,000	2,789	2,510	-	-	-	-	-	-	-	279	-	-
External Digital Signage RG&RV	140,000	86,221	77,599	-	-	-	-	-	-	8,622	-	-	-
Capitalized PM & OH costs	60,100	-	60,100	-	-	-	-	-	-	-	-	-	-
Sub-Total - Library Services	13,199.4	266,066	285,889	(2,088)	-	-	-	-	-	24,94	(19,629)	-	-

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

Capital Fund Transactions	Total Gross Capital Cos (Budget)	2021 Capital	DC Recoverable Cost Share					Non-DC Recoverable Cost Share						
			DC By-Law Period		Grants, Subsidies Other Contributions	Post DC By-Law Period		2021 Cash-in Lie of Parkland	Section 37 Community Benefits	2021 Other Reserve/Reserv Fund	2021 Tax Supported Operating Fund Contributions	2021 Rate Supported Operating Fund Contributions	2021 Grants, Subsidies Other Contributions	
			2021 DC Reserve Fund Draw	2021 Reductio of funding as a result of Capital Clos		Post-Period Benefit/Capacity Interim Financing	Grants, Subsidies Other Contributions							
Administration (General Government)														
2016 New Comprehensive Zoning By-Law	794,207	24,045	24,045	-	-	-	-	-	-	-	-	-	-	-
2018 New Comprehensive Zoning By-La	240,800	18,906	17,015	-	-	-	-	-	-	1,891	-	-	-	-
Sustainability Metrics	150,000	3,070	2,762	-	-	-	-	-	-	307	-	-	-	-
Secondary Plan - RH Centre	844,700	188,069	10,019	-	-	-	-	-	-	1,113	-	-	-	176,936
Transportation Master Plan	564,798	10,179	10,179	-	-	-	-	-	-	-	-	-	-	-
UMESP Update	445,982	26,680	25,513	-	-	-	-	-	-	1,167	-	-	-	-
2019 New Comprehensive Zoning By-La	390,200	64,663	58,197	-	-	-	-	-	-	6,466	-	-	-	-
2020 New Comprehensive Zoning By Law	350,000	190,871	171,784	-	-	-	-	-	-	19,087	-	-	-	-
2021 New Comprehensive Zoning By Law	500,000	305	275	-	-	-	-	-	-	31	-	-	-	-
DC Background Study	283,485	43,680	39,312	-	-	-	-	-	-	4,368	-	-	-	-
DC Background Study	150,000	51,085	45,977	-	-	-	-	-	-	5,109	-	-	-	-
Affordable Housing Strategy	100,000	47,029	42,326	-	-	-	-	-	-	4,703	-	-	-	-
Parks Plan Review	101,760	101,760	45,792	-	-	-	-	27,984	-	27,984	-	-	-	-
Parking Strategy Update	300,000	72,536	42,701	-	-	-	-	-	-	29,836	-	-	-	-
Stratification Parking Easement	106,828	24,554	17,970	-	-	-	-	-	-	6,584	-	-	-	-
Recreational and Cultural Review	152,640	45,825	20,621	-	-	-	-	12,587	-	12,617	-	-	-	-
Official Plan Update	450,000	89,384	80,445	-	-	-	-	-	-	-	8,938	-	-	-
Capitalized PM & OH costs	72,576	72,576	72,576	-	-	-	-	-	-	-	-	-	-	-
Sub-Total - Administration (General Government)	5,997,76	1,075,217	727,510	-	-	-	-	40,71	-	121,2	8,938	-	-	176,936
Projects Funded from CIL of Parkland, no DC														
Mill Pond Master Plan	200,000	80,383	-	-	-	-	-	80,383	-	-	-	-	-	-
Urban Forest Management & EAB	1,638,900	82,665	-	-	-	-	-	17,810	-	64,855	-	-	-	-
Land-71 Regent St. (BL13-17)	9,350,887	2,282	-	-	-	-	-	2,282	-	-	-	-	-	-
Doncrest Rd. - Road & Streetlights	949,258	79,443	-	-	-	-	-	48	-	-	10,798	1,861	66,736	-
Harding Lennox Park Revitalization - Design	316,400	28,782	-	-	-	-	-	12,735	-	-	16,046	-	-	-
Harding Lennox Park Revitalization - Construction	1,188,400	650,645	-	-	-	-	-	195,183	-	-	455,463	-	-	-
DDO LT Rehab & Occupy Design & Construction	5,745,300	874,845	-	-	-	-	-	874,845	-	-	-	-	-	-
100 Centre St E - Demolition	157,728	2,544	-	-	-	-	-	2,544	-	-	-	-	-	-
Bayview Hill Revitalization	862,100	49,194	-	-	-	-	-	14,756	-	-	34,437	-	-	-
Horner Park Playground	412,100	212,040	-	-	-	-	-	42,398	-	-	169,643	-	-	-
Russell Farm Playground - Construction	525,800	116,449	-	-	-	-	-	23,299	-	-	93,150	-	-	-
Windham Parkette	492,900	329,457	-	-	-	-	-	65,905	-	-	263,552	-	-	-
Sports Field/Court Light Audit	30,000	20,098	-	-	-	-	-	20,098	-	-	-	-	-	-
Richmond Hill Green W. - Artificial Turf	851,000	647,833	-	-	-	-	-	388,700	-	-	259,133	-	-	-
Crosby Park - Artificial Turf Replacement	777,800	485,358	-	-	-	-	-	291,227	-	-	194,131	-	-	-
Carville Park	214,200	44,180	-	-	-	-	-	26,504	-	-	17,676	-	-	-
Mint horn Park	63,500	13,402	-	-	-	-	-	8,041	-	-	5,361	-	-	-
96 Centre East - Demolition	101,800	1,828	-	-	-	-	-	1,828	-	-	-	-	-	-
63 Observatory - Site Remediation & Work	157,728	9,733	-	-	-	-	-	9,733	-	-	-	-	-	-
Parking Lot Land at Lake Wilcox - Relocation of Water main 950 Bethesda Rd.	293,750	1,095	-	-	-	-	-	1,095	-	-	-	-	-	-
Parking Lot Land at Lake Wilcox - Due Diligence Cost	35,000	15,473	-	-	-	-	-	15,473	-	-	-	-	-	-
Capitalized PM & OH costs	97,925	97,925	-	-	-	-	-	-	-	-	-	-	-	-
Sub- Total - Projects Funded from CIL of Parkland, no DC	24,462,76	3,845,655	-	-	-	-	-	2,192,13	-	64,55	1,519,391	1,861	66,736	-
Projects Funded from s.37 of the Planning Act, no DC														
Community Space - Expression Condo	538,000	70,857	-	-	-	-	-	-	-	70,857	-	-	-	-
Sub- Total - Projects Funded from s.37 of the Planning Act, no DC	538,0	70,857	-	-	-	-	-	-	-	70,57	-	-	-	-
TOTAL:	84,640,87	9,004,099	4,830,027	(1,434,922)	-	-	-	2,355,87	-	281,7	2,382,206	160,070	429,664	-

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

Credit Holder	Applicable DC Reserve Fund	Credit Balance Outstanding Beginning of Year 2021	Additional Credits Granted During Year	Credits Used by Holder During Year	Indexing	Credit Balance Outstanding End of Year 2021
Barker Business Park - PH2 19T-06005	BL 30-16 Bayview North East	4,635,090	-	-	146,932	4,782,022
Heathwood Rothbury - 19T-07003	BL 45-19 Elgin West	477,886	-	(477,886)	-	-
Jaycrest Developments (Feldbar) - 19T-85095	BL 45-19 Elgin West	208,065	-	(208,065)	-	-
2179548 Ontario Ltd (Catalia) - D06-03062	BL 47-19 City Wide	1,690,653	-	-	53,594	1,744,247
Total		\$ 7,011,694	\$ -	\$ (685,951)	\$ 200,526	\$ 6,526,269