

COMMITTEE OF THE WHOLE – SEPTEMBER 3, 2002

DEVELOPMENT CHARGES STATEMENT FOR 2001

Recommendation

The Commissioner of Finance and Corporate Services recommends

That the report be received for information purposes.

Purpose

To provide Council with the 2001 development charges statement pursuant to Section 43 of the Development Charges Act RSO 1997. The statement is prepared on an accrued basis for goods and services received however it does not reflect all commitments of funds.

Background - Analysis and Options

Development charge payments received by the municipality are to be maintained in a separate reserve fund or funds and shall be used only to meet growth related net capital costs for which the development charge was imposed. Under Section 43 of the Development Charges Act RSO 1997, the Treasurer of the Municipality shall, furnish to the Council at statement in respect of each reserve fund established for development charges.

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

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

Attachment 1 provides for the statutory requirement under the development charges legislation for 2001. The development charges revenue is provided as a summary for each reserve; whereas, the capital expenditures are detailed by capital project.

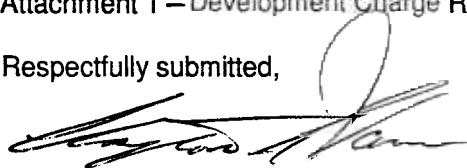
Conclusion

To receive the development charges statement for 2001.

Attachments

Attachment 1 – Development Charge Reserves

Respectfully submitted,



Clayton D. Harris, CA
Commissioner of Finance and Corporate Services

N D E X

DEVELOPMENT CHARGE RESERVES

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**DEVELOPMENT CHARGE RESERVE
SPECIAL SERVICE AREA CHARGES
as at December 31, 2001**

	Pine Valley <u>D 1</u>	Clarence St <u>D 2</u>	PD 6 <u>D 3</u>	West Maple <u>D 4</u>	West Maple <u>D 5</u>	Maple Collector <u>D 6</u>
Balance as of January 1, 2001	\$546,669	\$375,311	\$93,325	\$442,201	\$433,318	\$359,440
Plus:						
Development Charges Revenue	\$534	\$48,583	\$38,065	\$26,092	\$53,931	\$0
Transfer From Capital	\$0	\$0	\$0	\$0	\$0	\$0
Interest Revenue	\$10,947	\$16,004	\$2,898	\$18,233	\$18,435	\$14,395
Other	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Sub Total	\$11,481	\$64,587	\$40,963	\$44,325	\$72,366	\$14,395
Less:						
Transfer to Capital	\$547,203	\$0	\$80,000	\$0	\$0	\$0
Development Charge Refunds	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	\$0	\$0	\$0	\$0	\$0	\$0
Other	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Sub Total	\$547,203	\$0	\$80,000	\$0	\$0	\$0
Balance as of December 31, 2001	<u>\$10,947</u>	<u>\$439,898</u>	<u>\$54,288</u>	<u>\$486,526</u>	<u>\$505,684</u>	<u>\$373,835</u>
	West Rainbow <u>D 7</u>	Rainbow Creek <u>D 8</u>	Jane Rutherford <u>D 9</u>	Jane Rutherford <u>D 10</u>	Langstaff Road <u>D 11</u>	Islington Twin <u>D 12</u>
Balance as of January 1, 2001	(\$19,862)	\$933,741	\$191,237	\$148,844	(\$107,557)	\$1,237,989
Plus:						
Development Charges Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Transfer From Capital	\$41	\$0	\$0	\$0	\$0	\$0
Interest Revenue	\$0	\$37,396	\$7,659	\$5,962	\$0	\$49,295
Other	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Sub Total	\$41	\$37,396	\$7,659	\$5,962	\$0	\$49,295
Less:						
Transfer to Capital	\$0	\$0	\$0	\$0	\$0	\$14,306
Development Charge Refunds	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	\$1,092	\$0	\$0	\$0	\$5,921	\$0
Other	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Sub Total	\$1,092	\$0	\$0	\$0	\$5,921	\$14,306
Balance as of December 31, 2001	<u>(\$20,913)</u>	<u>\$971,137</u>	<u>\$198,896</u>	<u>\$154,806</u>	<u>(\$113,478)</u>	<u>1,272,978</u>

**DEVELOPMENT CHARGE RESERVE
CITY WIDE CHARGES
as at December 31, 2001**

	<u>Engineering Services</u>	<u>Public Works</u>	<u>Indoor Recreation</u>	<u>Parks Development & Facilities</u>	<u>Library Services Buildings</u>	<u>Materials</u>	<u>General Government</u>
Balance as of January 1, 2001	\$38,858,197	\$1,454,974	\$18,677,558	\$14,032,624	\$3,755,052	\$2,679,426	(\$216,339)
Plus:							
Development Charges Revenue	\$6,775,626	\$2,097,278	\$8,524,978	\$1,928,699	\$1,597,623	\$1,060,312	\$44,998
Transfer From Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$34,747
Interest Revenue	\$1,589,897	\$69,807	\$876,556	\$457,158	\$181,201	\$116,810	\$0
Other	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Sub Total	\$8,365,523	\$2,167,085	\$9,401,534	\$2,385,857	\$1,778,824	\$1,177,122	\$79,745
Less:							
Transfer to Capital	\$5,096,401	\$1,521,225	\$2,141,994	\$7,164,808	\$58,966	\$585,970	\$65,709
Development Charge Refunds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$11,523
Other	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Sub Total	\$5,096,401	\$1,521,225	\$2,141,994	\$7,164,808	\$58,966	\$585,970	\$77,232
Balance as of December 31, 2001	<u>\$42,127,319</u>	<u>\$2,100,834</u>	<u>\$25,937,098</u>	<u>\$9,253,673</u>	<u>\$5,474,910</u>	<u>\$3,270,578</u>	<u>(\$213,826)</u>

Effective August 30, 1999 - Non Eligible DC's

	<u>Fire & Rescue Services</u>	<u>Transit Services</u>	<u>City Hall</u>	<u>ITS</u>	<u>Financing</u>	<u>Woodlot</u>
Balance as of January 1, 2001	\$2,525,835	\$2,389,483	\$11,797,637	\$876,027	\$4,961,669	\$6,196,147
Plus:						
Development Charges Revenue	\$1,179,232	\$1,380,707	\$0	\$0	\$0	\$1,494,005
Transfer From Capital	\$0	\$0	\$0	\$0	\$0	\$0
Interest Revenue	\$105,844	\$53,693	\$469,336	\$28,140	\$197,416	\$278,073
Other	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Sub Total	\$1,285,076	\$1,434,400	\$469,336	\$28,140	\$197,416	\$1,772,078
Less:						
Transfer to Capital	\$945,295	\$0	\$0	\$197,386	\$0	\$0
Development Charge Refunds	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	\$0	\$0	\$0	\$0	\$0	\$0
Other	<u>\$0</u>	<u>\$3,493,695</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Sub Total	\$945,295	\$3,493,695	\$0	\$197,386	\$0	\$0
Balance as of December 31, 2001	<u>\$2,865,616</u>	<u>\$330,188</u>	<u>\$12,266,973</u>	<u>\$706,781</u>	<u>\$5,159,085</u>	<u>\$7,968,225</u>

Note: Transfer to capital refers to capital spending in 2001. Project expenditures are detailed by Service Category on pages 3 through 10.

**DEVELOPMENT CHARGES RESERVE
ENGINEERING SERVICES
TRANSFER TO CAPITAL**
for the period ended December 31, 2001

Project	Project Description	Total Expenditure	Engineering DC Funding	Other Funding	Other Funding Source
18-0-01	Maple Valley Plan & McNaughton Rd	\$2,643,782	\$227,850	\$2,415,932	Recreation Land Reserve
1105-0-99	Rutherford Rd Sidewalk at Melville	\$2,476	\$2,476		
1115-0-99	Vaughan Mills Bridge	\$104,835	\$104,835		
1115-1-00	Vaughan Mills Bridge	\$317,389	\$317,389		
1121-1-00	Centre St - Yonge to Atkinson	\$61,301	\$61,301		
1131-1-98	Kipling Ave - Reconstruction	\$87,504	\$87,504		
1185-0-01	Millway & Pennsylvania	\$177,303	\$177,303		
1282-0-98	Sidewalk - Weston to Pine Valley	\$68,911	\$68,911		
1282-1-00	Sidewalk - Weston to Pine Valley	\$134,056	\$134,056		
1287-1-00	Martingrove Reconstruction	\$781,479	\$781,479		
1298-0-00	Creditsone Rd - Snidercroft	\$21,607	\$21,607		
1298-1-01	Creditsone Rd - Snidercroft	\$165,778	\$165,778		
1300-0-99	Payson Ave - Road Reconstruction	\$9,709	\$9,709		
1305-0-99	Jersey Creek Erosion Repair	(\$5,848)	(\$5,428)	(\$420)	Sewer Reserve
1310-0-99	Tee Intersection - McNaughton	\$3,520	\$3,520		
1318-0-99	YRR #7 - Sidewalk	\$950	\$950		
1319-0-99	YRR #7 - Sidewalk	\$11,976	\$11,976		
1321-0-99	Sidewalk/Streetlight - Keele St	\$637	\$637		
1324-0-99	Sidewalk - Bathurst to Atkinson	\$181,847	\$181,847		
1329-0-00	Clarence St - Modesto to Rutherford	\$37,577	\$37,577		
1329-1-01	Clarence St -	\$19,244	\$19,244		
1330-0-00	Teston Rd Interchange - Land	\$2,074,276	\$2,074,276		
1332-0-00	Block 31 Interchange	\$16,518	\$6,518	\$10,000	Share Costs
1334-0-00	Sidewalk/Streetlights - Jane St	\$325,440	\$325,440		
1336-0-00	Lmagstaff Reconstruction	\$32,534	\$32,534		
1338-0-00	OPA 400 Review	\$40,000	\$40,000		
1376-0-01	Sidewalk/Streetlights - Jane St	\$36,720	\$14,586	\$22,134	Share Costs
1379-0-01	Rutherford Road	\$19,983	\$19,983		
1383-0-01	7895 Jane St	\$23,110	\$23,110		
1384-0-00	Jane St - Teston Rd to Major MacKenzie	\$21,866	\$21,866		
1387-0-00	Sidewalk - Steeles to	\$21,242	\$21,242		
1388-0-01	Viceroy Extension	\$407	\$407		
1399-0-00	Applewood Cres Extension	\$46,381	\$46,381		
1403-0-01	Hwy 427 Extension	\$5,636	\$5,636		
1409-0-01	Dufferin St	\$17,828	\$17,828		
1455-0-02	Pre-Eng 2002 Projects	\$35,158	\$35,158		
9902-0-00	Viceroy Extension	\$915	\$915		
		\$7,544,047	\$5,096,401	\$2,447,646	

**DEVELOPMENT CHARGES RESERVE
PUBLIC WORKS
TRANSFER TO CAPITAL
for the period ended December 31, 2001**

Project	Project Description	Total Expenditure	Public Works DC Funding	Other Funding	Other Funding Source
1-4-01	JOC Land Debenture	\$1,323,971	\$1,323,971		
1052-0-00	Vehicle - By Law	\$58,391	\$53,634	\$4,757	Taxation
4934-0-00	Parks Equipment	\$40,288	\$40,288		
4935-0-00	Vehicle - Parks	\$76,272	\$76,272		
4938-0-00	Vehicle -	\$29,410	\$27,060	\$2,350	
		\$1,528,332	\$1,521,225	\$7,107	

DEVELOPMENT CHARGES RESERVE
INDOOR RECREATION
TRANSFER TO CAPITAL
for the period ended December 31, 2001

Project	Project Description	Total Expenditure	Recreation DC Funding	Other Funding	Other Funding Source
5810-0-97	Baseball Diamond Lights	(\$0)	\$17,751	(\$17,751)	Shared Costs
5862-0-98	Dufferin District Park	\$5,897	\$5,897		
7871-0-99	West Woodbridge CC	\$1,058,107	\$1,058,107		
7871-1-01	West Woodbridge CC	\$321,279	\$321,279		
7872-2-00	Vaughan Sports Centre	\$95,309	\$95,309		
7874-0-99	West Vaughan CC Expansion	\$5,730	\$5,730		
7874-1-00	West Vaughan CC Expansion	\$637,921	\$637,921		
		\$2,124,243	\$2,141,994	(\$17,751)	

**DEVELOPMENT CHARGES RESERVE
PARKS DEVELOPMENT AND FACILITIES
TRANSFER TO CAPITAL
for the period ended December 31, 2001**

Project	Project Description	Total Expenditure	Parks Development DC Funding	Other Funding	Other Funding Source
5801-0-01	Tudor Park	\$5,592	\$5,592		
5807-1-01	Woodbridge Highlands	\$10,031	\$10,031		
5808-2-00	King High Park	\$4,047	\$4,047		
5811-1-00	Tinsmith Parkette	\$2,086	\$2,086		
5832-0-00	Vaughan Grove Sports Park	\$211,430	\$211,430		
5832-1-00	Vaughan Grove Sports Park	\$688,314	\$468,314	\$220,000	Shared Costs
5833-1-99	Maple Streetscape	\$95,298	\$95,298		
5853-0-01	Frank Robson Park	\$28,038	\$27,000	\$1,038	Taxation
5865-0-01	La Rocca Park	\$300,176	\$300,176		
5873-0-99	Princeton Gate Park	\$131,732	\$131,732		
5876-0-99	West Maple Creek Park	\$5,150	\$5,150		
5880-0-01	Finely Park	\$174,812	\$174,812		
5882-0-98	Giovanni Caboto Park	\$488,753	\$423,753	\$65,000	Shared Costs
5884-0-98	Rosedale North Park	(\$417)	(\$209)	(\$208)	Taxation
5886-0-99	Maple Open Space	\$815	\$815		
5887-0-99	Napa Valley Park	\$11,986	\$11,986		
5888-0-01	Forest Fountain Park	\$310,782	\$306,000	\$4,782	Taxation
5891-0-00	McNaughton Park	\$2,832	\$2,832		
5894-0-99	Thornhill Regional Park	\$248,836	\$248,836		
5894-1-00	Thornhill Regional Park	\$1,919,915	\$1,714,738	\$205,177	Shared Costs
5897-0-00	Gallanough Park	\$81,852	\$37,097	\$44,755	Subdividers
5915-0-00	Breta / HR	\$10,105	(\$2,895)	\$13,000	Shared Costs
5916-0-01	Peachtree Parkette	\$4,986	\$4,986		
5918-0-01	Golden Gate Park	\$15,099	\$15,099		
5923-0-01	Fossil Hill Park	\$149,673	\$149,673		
5926-0-00	West Crossroads	\$17,873	\$17,873		
5929-0-99	Glen Villa Park	\$56,198	\$56,198		
5929-1-00	Glen Villa Park	\$6,179	(\$15,664)	\$21,843	Taxation
5932-0-99	Weston Downs North	(\$1,960)	(\$1,960)		
5939-0-01	Alexander Park	\$580,982	\$580,982		
5940-1-99	Belairway Park	\$2,425	\$2,425		
5942-0-01	Vellore Woods Park	\$236,095	\$205,000	\$20,000	Shared Costs
				\$11,095	Taxation
5946-0-01	Confederation Park	\$578,319	\$535,000	\$10,000	Shared Costs
				\$33,319	Taxation
5968-0-01	Promenade Park	\$220,740	\$220,740		
5975-0-01	Design Standards	\$39,958	\$39,958		
5982-0-01	Vaughan Mills Park	\$27,265	\$27,265		
5983-0-01	Weston Downs Park	\$40,994	\$40,994		
5990-0-01	Thornhill Regional Park	\$15,173	\$15,173		
7871-0-99	West Woodbridge CC	\$1,071,000	\$1,071,000		
7884-0-00	Garnet Williams CC	\$21,445	\$21,445		
		\$7,814,609	\$7,164,808	\$649,801	

DEVELOPMENT CHARGES RESERVE
LIBRARY BUILDINGS
TRANSFER TO CAPITAL
 for the period ended December 31, 2001

Project	Project Description	Total Expenditure	Library Bldg DC Funding	Other Funding	Other Funding Source
3808-0-01	Rutherford Resource Library	\$58,966	\$58,966		
		\$58,966	\$58,966	\$0	

DEVELOPMENT CHARGES RESERVE
LIBRARY MATERIALS
TRANSFER TO CAPITAL
for the period ended December 31, 2001

Project	Project Description	Total Expenditure	Library Materials DC Funding	Other Funding	Other Funding Source
3803-3-00	Bathurst Clark Resources	\$45,970	\$45,970		
3803-4-01	Bathurst Clark Resources	\$594,000	\$540,000	\$54,000	Taxation
		\$639,970	\$585,970		

SERVICES

Engineering Services

- roads
- structures
- sidewalks
- streetlights
- intersection improvements
- traffic signalization
- growth related studies
- water supply services
- sanitary sewer services
- storm drainage and treatment services
- streetscape development

Public Works

- joint operation centre
- city fleet

Indoor Recreation

- indoor recreation facilities
- acquisition of lands for facilities
- equipment for indoor recreation
- special facilities

Park Development and Facilities

- sports fields and courts
- outdoor water facilities
- outdoor rinks
- playground equipment

Library Services

- library facilities
- acquisition of land for library buildings
- library circulation material
- facility furniture and equipment

General Government

- management studies

Fire & Rescue Services

- fire stations
- acquisition of land for fire stations
- facility furniture
- vehicles and equipment

Transit Services

- conventional and mobility buses
- bus terminals and loops
- bus stops and shelters
- service vehicles
- growth related studies