



Report No. 2 of the Commissioner of Finance was adopted, without amendment, by the Council of The Regional Municipality of York at its meeting held on December 19, 2013.

2014 REGIONAL OPERATING AND CAPITAL BUDGETS

1. RECOMMENDATIONS

It is recommended that Council:

1. Approve the 2014 Operating Budget detailed in the 2014 Operating Budget book tabled on November 21, 2013 as amended by this report and summarized in *Attachment 1*.
2. Approve the 2014 Capital Spending Authority by project as detailed in the 2014 Capital Budget book tabled on November 21, 2013, as amended by this report.
3. Approve 2014 Capital Spending Authority by program as amended in this report and summarized in *Attachment 2*, and the authority to reallocate funding between projects in a program group as detailed in this report.
4. Approve the reprofiling of the 2013 debt authority for projects specified in *Attachment 3*.
5. Approve the incremental debt authority required for the 2014 Capital Spending Authority as specified in *Attachment 4*.
6. Authorize the Commissioner of Finance and Treasurer to:
 - a) Issue long-term debt financing for capital projects up to the amounts specified in *Attachment 4* in accordance with the Capital Financing and Debt Policy;
 - b) Enter into bond forward agreements to reduce interest rate exposure for up to 75% of the debt financing identified above where, in the opinion of the Treasurer, economic benefits could be achieved;
 - c) Fund projects that have been previously approved for debt financing from the debt reduction, development charges (DC) and user rate reserves where, in the opinion of the Treasurer, it is prudent to do so;
 - d) Fund \$8.9 million of early sick leave pay-outs for 2013 for York Regional Police from the Sick Leave-Police Reserve; and
 - e) Make any necessary adjustments within the total approved budget to reflect organizational changes, adjustments and any other reallocation of costs.

7. Approve the \$116,014,542 included in the 2014 Budget for the purpose of meeting the Region's sinking and retirement fund obligations.
8. Endorse the Public Sector Accounting Board (PSAB) 3150 reconciliation of the 2014 Budget as required under *Ontario Regulation 284/09* as amended by this report and summarized in *Attachment 5*.

2. PURPOSE

This report seeks Council's approval of the 2014 Regional Operating and Capital Business Plan and Budget as recommended by Committee of the Whole.

This report also seeks Council's approval to establish debt authority required for the 2014 capital budget.

3. BACKGROUND

The 2014 Budget was developed over the past several months

The Region's budget was developed over the past several months, with the timeline for budget development and approval as follows:

- Departmental submissions – August 2013
- Treasurer, CAO and Chair reviews – September/October 2013
- Draft Operating and Capital budgets tabled at Regional Council – November 21, 2013
- Committee of the Whole Reviews – December 2013

The proposed 2014 Budget was tabled at Regional Council on November 21, 2013

The proposed 2014 Operating and Capital Business Plan and Budget presented at Council on November 21, 2013 recommended a net tax levy increase of 1.54% for 2014. As part of the 2013 budget, a 2014 tax levy increase outlook of 1.75% was approved. This outlook became the starting point for the 2014 budget. The budget development process resulted in a reduction of the tax levy increase to 1.54%.

Committee of the Whole reviewed the proposed 2014 Operating and Capital Budgets in December 2013

In December 2013, Committee of the Whole reviewed and made recommendations on the proposed budgets. Table 1 summarizes the results of Committee reviews.

Table 1
 Outcome of Budget Reviews by Committee of the Whole

| Date | Department | Outcome |
|---------|--|--|
| Dec. 5 | YRP | Recommended as submitted |
| | YRRTC | Recommended as submitted |
| | Transportation and Community Planning including: York Region Transit, Roads, Traffic Management & Intelligent Transportation Systems and program support. | Recommended as submitted |
| | Community & Health Services including: Employment & Financial Services, Family & Children's Services, Housing Services, Long-Term Care, Public Health, Emergency Medical Services, Strategies and Partnerships, Business Operations and Quality Assurance. | Recommended as submitted |
| Dec. 12 | Conservation Authorities | <p>Recommended as submitted and amended as follows: TRCA: Additional funding of \$270,000 for Integrated Infrastructure Protection Works and \$100,000 for Emerald Ash Borer response to be reallocated from existing proposed budget. Additional \$500,000 for Kortright municipal servicing contingent upon securement of additional funding from other growth partners and a staff report confirming securement of partner funding and identifying the financial implications for the Region. LSRCA: Additional funding of \$110,000 for Compensation adjustment and \$41,000 for Emerald Ash Borer program. Additional funding of \$129,000 for staffing costs to support administrative operations, \$40,000 for Scanlon Creek facilities operation, \$75,000 for data security and management, all of these items contingent upon funding participation from other growth partners. Additional \$150,000 for Scanlon Infrastructure Capital contingent upon securement of additional funding from other growth partners and a staff report confirming securement of partner funding and identifying the financial implications for the Region.</p> |

| Date | Department | Outcome |
|-------------|--|---|
| Dec. 12 | Corporate Management and Financial Items including: Office of the CAO, Finance, Information Technology Services, Corporate Services, Regional Chair and Council, Court Services, Financial Items, Boards and Authorities | Recommended as submitted with amendment to the Financial Items resulting from the Conservation Authorities amendment as detailed above. |
| | Environmental Services including: Water, Wastewater, Waste Management and Natural Heritage and Forestry | Recommended as submitted and as amended to reflect the Conservation Authorities amendment as detailed above. |

The Conservation Authorities amendments to the budget affect both the operating and capital budgets. The details outlining the impact of the increased funding for Conservation Authorities are provided in Tables 4 and 5.

4. ANALYSIS AND OPTIONS

The use of capital program groups improves capital delivery

For the first time, the 2013 Budget combined capital projects into program groups. Each program group contained capital projects with similar business needs. The 2014 Budget builds on the success of program groups by seeking Council's approval of additional flexibility for reallocating funding within a program group.

Specifically, the 2014 Budget seeks Council approval of:

1. The program groups specified in the 2014 Capital Budget book; and
2. The authority to reallocate funding between projects in a program group as long as: there is no increase in the total cost of the program group's Ten-Year Capital Plan; there is no increase in the total Capital Spending Authority (CSA) for the program group; and, the reallocation of funding is between projects with similar funding sources.

This additional flexibility will enable departments to better manage variations in project timing and deliver a higher proportion of the capital plan.

Attachment 2 summarizes the 2014 CSA by program group as amended by Table 5 in this report. Details on the individual projects included in the program groups are available in the 2014 Capital Business Plan and Budget book tabled on November 21, 2013.

Some capital projects will be funded from the Debt Reduction and Other Reserves

Attachment 3 identifies the impact on 2013 Debt Authority arising from Council-approved capital reprofiling and the application of reserves to replace debt financing for some projects in 2013.

Beginning in 2007, Council directed that \$11.8 million be set aside annually for projects that would otherwise be funded from tax levy. Additional contributions to the Debt Reduction Reserve were identified as part of the Region's Fiscal Strategy. It is recommended that the Treasurer be authorized to fund previously approved tax-levy debt from these debt reduction funds where, in his opinion, it is prudent to do so.

Incremental debt authority of \$164 million is required for the 2014 Capital Spending Authority

As outlined in *Attachment 2*, the 2014 budget includes \$2,635 million in CSA, of which \$1,594 million is to be financed through debt in 2014. *Attachment 4* further details the \$164 million of incremental debt financing requirements at the project level. Of the proposed debt, 92% is for water and wastewater, York Region Rapid Transit Corporation, and roads projects.

The 2014 budget is compliant with the provincial requirements related to the Region's Annual Repayment Limit. The annual Long-Term Debt Management Plan, required by regulation in order to access the Growth Related Cost Supplement, was presented to and recommended by the Committee of the Whole on December 12, 2013.

\$123 million must be contributed to the Sinking Fund in 2014 (\$116 million for York Region)

Section 424(4) of the *Municipal Act* requires that the Treasurer advise Council each year of the amount, if any, that must be raised for sinking or retirement fund purposes.

The Region finances with term debentures, which have either sinking or retirement fund features, as this type of debt is generally required to attract large investors. For each new term debenture issue, a sinking or retirement fund is established, with a fixed amount contributed each year until the maturity date of the debenture. The sum of the annual contributions, together with the interest earned on those contributions, is used to repay the debenture at maturity.

The total sinking and retirement fund contributions required for debt issued by York Region in 2014 is \$123,410,411. Of this amount, the Region must raise \$116,014,542 for debt issued for its own capital projects. The balance is for debt issued on behalf of the local municipalities, which they will raise through their own budgets. The following table summarizes the sinking and retirement fund contributions:

Table 3
2014 Sinking and Retirement Fund Contribution Requirements

| | |
|---------------------------------|----------------------|
| City of Vaughan | \$5,163,130 |
| Township of King | \$1,831,130 |
| Town of Newmarket | \$401,609 |
| Subtotal | \$7,395,869 |
| York Region | \$116,014,542 |
| Total Contribution Requirements | \$123,410,411 |

The sinking and retirement fund contributions are part of the debt repayment expenditures included in the 2014 operating budget.

York Regional Police early sick leave payouts require funding

York Region Police ratified their collective agreement in June 2013. The new contract provided staff with the option of taking early pay-out from their sick leave banks in 2013, 2014 or 2015. Police staff elected to receive early pay-outs in 2013 of \$8.9 million. It is recommended this \$8.9 million requirement be funded from the Sick Leave-Police Reserve. The balance in the reserve at November 30, 2013 was \$20.4 million. Sources of funding for potential pay-outs in 2014 and 2015 will be recommended to Council in 2014.

Link to key Council-approved plans

The 2014 Business Plan and Budget was influenced by the priorities outlined in the Strategic Plan and, as a result, the 2014 Business Plan and Budget as presented is supportive of the objectives outlined in the Strategic Plan.

5. FINANCIAL IMPLICATIONS

The 2014 budget has been amended following Committee reviews

Table 4 summarizes the changes since the tabling of the budget on November 21, 2013. The operating budget tax levy increase in 2014 remains unchanged at 1.54%, as the amendments do not affect the proposed total net tax levy.

Table 4
 Changes to the 2014 Operating Budget

| | Net Tax Levy | |
|---|----------------|--------------|
| | \$000's | % |
| 2014 Proposed Budget Tabled November 21, 2013 | 874,211 | 1.54% |
| <i>TRCA</i> | | |
| Integrated Infrastructure Protection Works | 270 | 0.03% |
| Emerald Ash Borer Response | 100 | 0.01% |
| <i>Sub Total TRCA</i> | 370 | 0.04% |
| <i>LSRCA</i> | | |
| Compensation Adjustment | 110 | 0.01% |
| Staffing Costs to Support Administrative Operations | 129 | 0.02% |
| Scanlon Creek Facilities Operation | 40 | 0.00% |
| Data Security and Management | 75 | 0.01% |
| Emerald Ash Borer Response | 41 | 0.00% |
| <i>Sub Total LSRCA</i> | 395 | 0.05%* |
| Financial/Administrative Items | (765) | (0.09%) |
| Revised 2014 Proposed Tax Levy (after assessment growth) | 874,211 | 1.54% |
| Impact on User Rate: | | |
| <i>Water & Wastewater</i> | | |
| Contribution to Capital (see capital changes below) | 650 | |
| Contribution to User Rate Reserve | (650) | |

*Numbers may not add due to rounding

Table 5 summarizes the changes since the tabling of the capital budget on November 21, 2013. The CSA in 2014 increases by \$650,000 and is funded by user rate.

Table 5
 Changes to the 2014 Capital Budget

| | 2014 CSA Increase in \$000's |
|--|---|
| Proposed 2014 CSA Tabled November 21, 2013 | 2,634,395 |
| Increase to Water Conservation Authority Joint Initiative Project in the Water Growth Program Group (Project 72150): | |
| TRCA: Kortright Municipal Servicing | 250 |
| LSRCA: Scanlon Creek Infrastructure Capital | 75 |
| Sub Total | 325 |
| Increase to Wastewater Conservation Authority Joint Initiative Project in the Wastewater Growth Program Group (Project 79470): | |
| TRCA: Kortright Municipal Servicing | 250 |
| LSRCA: Scanlon Creek Infrastructure Capital | 75 |
| Sub Total | 325 |
| Revised Proposed 2014 CSA | 2,635,045 |
| Proposed 2014 CSA Program Capital Financing Tabled November 21, 2013 | 2,634,395 |
| Increase to User Rate Capital Financing | |
| Water Growth Program Group | 325 |
| Wastewater Growth Program Group | 325 |
| Revised Proposed 2014 CSA Financing | 2,635,045 |

Attachments 1 and 2 summarize the proposed 2014 operating and capital budgets after incorporating the changes noted in Tables 4 and 5.

Ontario Regulation 284/09 requires the 2014 budget be provided in Public Sector Accounting Board (PSAB) 3150 format prior to budget approval

In addition to presenting the results of the Committee of the Whole reviews, this report also responds to an additional requirement under *Ontario Regulation 284/09*. While preparing budgets on an accrual accounting basis consistent with PSAB 3150 is not required, *Ontario Regulation 284/09* requires municipalities to report on whether they are budgeting for amortization expenses, post-employment benefits expenses and solid waste landfill closure and post-closure expenses. The regulation also requires that this report be prepared prior to adopting the budget for that year.

The full accrual budget reconciliation was included on pages 15 to 19 of the operating budget book tabled on November 21, 2013. The PSAB surplus has been affected by the changes resulting from the additions to the operating and capital budget recommended by Committee of the Whole. Table 6 summarizes the changes and an updated reconciliation is included in *Attachment 5* of this report.

Table 6
 Changes to the 2014 PSAB 3150 Reconciliation

| | 2014 PSAB in \$000's |
|---|---------------------------------|
| Proposed 2014 PSAB 3150 Surplus Tabled November 21, 2013 | 503,710 |
| <i>Conservation Authorities Changes:</i> | |
| Operating Budget | (765) |
| Capital Budget | (650) |
| Surplus Reduction for Conservation Authorities Changes to Budget | (1,415) |
| <i>Corporate Debt Reduction (Omitted from Tabled Budget PSAB Reconciliation):</i> | |
| Increased Revenue resulting from using Development Charges Reserve in lieu of using debentures | 100,000 |
| Increased contribution to Debt Reduction Reserve from Reserves being used in lieu of Tax Levy funded debentures | 1,200 |
| Sub Total | 101,200 |
| Revised Proposed 2014 PSAB 3150 Surplus | 603,495 |

Attachment 5 summarizes the PSAB 3150 reconciliation after incorporating the changes noted in Tables 4 to 6.

6. LOCAL MUNICIPAL IMPACT

The Region provides essential services and capital infrastructure for residents and businesses in all local municipalities within York Region. The 2014 Business Plan and Budget endeavours to meet growing demands for service with reasonable tax levy requirements and sustainable multi-year capital investment.

7. CONCLUSION

This report provides the results of budget review by Committee of the Whole and related recommendations regarding the 2014 budget. The revised 2014 budget is summarized in this report and Council's approval is recommended.

For more information on this report, please contact Kelly Strueby, Director, Office of the Budget, at Ext. 71611.

Attachments (5)

2014 Operating Budget Summary

| (\$ 000's) | 2013 Budget | | 2014 Approved Outlook | | 2014 Proposed | |
|--|------------------|----------------|-----------------------|----------------|------------------|----------------|
| | Gross | Net | Gross | Net | Gross | Net |
| Transportation and Community Planning | | | | | | |
| York Region Transit/Viva | 181,994 | 98,534 | 187,026 | 99,668 | 177,671 | 92,701 |
| Contribution to Capital | 8,100 | 8,100 | 9,100 | 9,100 | 9,100 | 9,100 |
| Roads | 55,788 | 39,838 | 67,612 | 42,951 | 63,068 | 42,532 |
| Contribution to Capital | 27,072 | 27,072 | 25,417 | 25,417 | 26,005 | 26,005 |
| Traffic Management & ITS | 16,188 | 14,080 | 17,389 | 15,036 | 16,041 | 14,614 |
| Contribution to Capital | 4,355 | 4,355 | 2,797 | 2,797 | 2,180 | 2,180 |
| Transportation Program Support | 1,110 | 0 | 1,110 | 0 | 1,210 | (0) |
| Sub Total | 294,607 | 191,979 | 310,451 | 194,969 | 295,275 | 187,132 |
| Environmental Services | | | | | | |
| Waste Management | 61,900 | 42,758 | 63,990 | 44,454 | 62,027 | 42,380 |
| Water and Wastewater Services | 402,772 | 0 | 438,939 | 0 | 406,734 | 0 |
| Contribution to Capital | 13,574 | 0 | 22,932 | 0 | 30,604 | 0 |
| Natural Heritage & Forestry | 5,720 | 4,888 | 5,807 | 5,057 | 6,048 | 5,227 |
| Contribution to Capital | 930 | 930 | 690 | 690 | 925 | 925 |
| Sub Total | 484,896 | 48,577 | 532,358 | 50,201 | 506,339 | 48,532 |
| Community & Health Services | | | | | | |
| Employment & Financial Support | 95,851 | 19,552 | 97,937 | 20,606 | 99,041 | 19,493 |
| Family & Children's Services | 78,994 | 15,842 | 79,479 | 16,327 | 79,238 | 16,040 |
| Housing Services | 70,940 | 44,310 | 73,553 | 45,547 | 75,744 | 45,713 |
| Long Term Care | 38,088 | 14,053 | 37,828 | 13,613 | 38,269 | 13,711 |
| Public Health | 56,626 | 11,742 | 57,317 | 10,322 | 57,653 | 11,498 |
| Emergency Medical Services | 57,338 | 28,397 | 60,269 | 30,198 | 60,929 | 29,079 |
| Contribution to Capital | 3,014 | 3,014 | 2,823 | 2,823 | 2,588 | 2,588 |
| Strategies and Partnerships | 12,968 | 12,418 | 13,235 | 12,785 | 13,486 | 13,005 |
| Sub Total | 413,818 | 149,328 | 422,442 | 152,222 | 426,948 | 151,128 |
| Corporate Management | | | | | | |
| Office of the C.A.O. | 15,008 | 10,836 | 15,252 | 11,079 | 15,423 | 11,332 |
| Finance | 14,024 | 12,211 | 14,331 | 12,513 | 14,550 | 12,513 |
| IT Services | 19,861 | 19,861 | 20,147 | 20,147 | 20,147 | 20,147 |
| Contribution to Capital | 1,900 | 1,900 | 1,900 | 1,900 | 1,900 | 1,900 |
| Property Services | 19,446 | 18,597 | 21,296 | 20,493 | 20,287 | 19,405 |
| Contribution to Capital | 332 | 332 | 332 | 332 | 332 | 332 |
| Legal Services | 4,020 | 3,662 | 4,012 | 3,654 | 4,316 | 3,958 |
| Clerk's Office | 3,358 | 3,353 | 3,540 | 3,536 | 3,412 | 3,407 |
| Human Resource Services | 8,660 | 8,596 | 8,896 | 8,832 | 8,868 | 8,804 |
| Sub Total | 86,608 | 79,346 | 89,705 | 82,485 | 89,235 | 81,798 |
| Chair & Council | 2,054 | 2,054 | 2,116 | 2,056 | 2,116 | 2,056 |
| Financial Items - Asset Replacement | 74,988 | 60,988 | 87,074 | 73,074 | 88,900 | 78,200 |
| Financial/Administrative Items | 26,790 | 18,578 | 27,863 | 19,134 | 29,263 | 23,447 |
| Recovery from WWw (User Rate) | | (6,010) | | (6,381) | | (6,169) |
| TOTAL REGIONAL OPERATING PROGRAMS | 1,383,762 | 544,841 | 1,472,009 | 567,758 | 1,438,075 | 566,124 |
| Court Services | 10,551 | (144) | 10,617 | (79) | 10,741 | (2,220) |
| Boards & Authorities | | | | | | |
| Conservation Authorities | 6,581 | 6,581 | 6,779 | 6,779 | 7,570 | 7,570 |
| GO Transit | 2,500 | 0 | 2,500 | 0 | 2,500 | 0 |
| Hospital Capital Funding | 13,363 | 13,363 | 13,630 | 13,630 | 13,638 | 13,638 |
| Property Assessment (MPAC) | 16,900 | 16,900 | 17,400 | 17,400 | 17,046 | 17,046 |
| Sub Total | 39,343 | 36,843 | 40,309 | 37,809 | 40,754 | 38,254 |
| York Region Rapid Transit Corporation | 18,997 | 11,766 | 25,525 | 13,766 | 21,982 | 11,694 |
| TOTAL OPERATING PROGRAMS | 1,452,654 | 593,306 | 1,548,459 | 619,254 | 1,511,552 | 613,852 |
| Revenue/Expenditure Adjustment | 0 | 0 | (5,933) | (5,933) | 0 | 0 |
| Police Services | 283,213 | 261,746 | 297,254 | 274,021 | 298,605 | 272,170 |
| Contribution to Capital | 5,900 | 5,900 | 5,900 | 5,900 | 5,900 | 5,900 |
| Sub Total | 289,113 | 267,646 | 303,154 | 279,921 | 304,505 | 278,070 |
| TOTAL OPERATING BUDGET | 1,741,766 | 860,952 | 1,845,680 | 893,242 | 1,816,056 | 891,922 |
| Revenue from Assessment Growth | | | | (17,219) | | (17,711) |
| TOTAL AFTER ASSESMENT GROWTH | 1,741,766 | 860,952 | 1,845,680 | 876,023 | 1,816,056 | 874,211 |

2014 Capital Budget

Gross Capital Expenditures by Program Group - Capital Spending Authority

(in \$000's)

| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | Total CSA |
|--|----------------|----------------|----------------|---------------|---------------|---------------|--------------|--------------|----------|----------|----------------|
| Transportation Property and Facilities | | | | | | | | | | | |
| Transportation Property and Facilities | 50,900 | 3,200 | 7,200 | 5,500 | - | - | - | - | - | - | 66,800 |
| York Region Transit/VIVA | | | | | | | | | | | |
| Growth | 19,539 | 3,662 | - | - | - | - | - | - | - | - | 23,201 |
| Rehabilitation & Replacement | 8,384 | 6,636 | - | - | - | - | - | - | - | - | 15,020 |
| Subtotal York Region Transit/VIVA | 27,923 | 10,298 | - | - | - | - | - | - | - | - | 38,221 |
| Roads | | | | | | | | | | | |
| Growth | 89,743 | 65,121 | 45,234 | 25,490 | 100 | - | - | - | - | - | 225,688 |
| Rehabilitation & Replacement | 27,663 | 1,100 | 365 | 700 | - | - | - | - | - | - | 29,828 |
| Subtotal Roads | 117,406 | 66,221 | 45,599 | 26,190 | 100 | - | - | - | - | - | 255,516 |
| Traffic Management & Intelligent Transportation Systems | | | | | | | | | | | |
| Traffic Management & Intelligent Transportation Systems | 12,990 | 2,564 | 3,025 | 1,060 | - | - | - | - | - | - | 19,639 |
| Water | | | | | | | | | | | |
| Growth | 101,608 | 73,520 | 87,880 | 69,180 | 28,570 | 6,240 | 930 | 1,170 | - | - | 369,098 |
| Rehabilitation & Replacement | 26,141 | 19,175 | 3,670 | 5,450 | 10 | 10 | - | - | - | - | 54,456 |
| Subtotal Water | 127,749 | 92,695 | 91,550 | 74,630 | 28,580 | 6,250 | 930 | 1,170 | - | - | 423,554 |
| Wastewater | | | | | | | | | | | |
| Growth | 265,245 | 255,640 | 148,557 | 71,300 | 25,120 | 15,250 | 8,550 | - | - | - | 789,662 |
| Rehabilitation & Replacement | 37,485 | 21,980 | 1,850 | 920 | 200 | - | - | - | - | - | 62,435 |
| Subtotal Wastewater | 302,730 | 277,620 | 150,407 | 72,220 | 25,320 | 15,250 | 8,550 | - | - | - | 852,097 |
| Waste Management | | | | | | | | | | | |
| Growth | 18,832 | 18,020 | 6,075 | - | - | - | - | - | - | - | 42,927 |
| Rehabilitation & Replacement | 6,850 | 700 | - | - | - | - | - | - | - | - | 7,550 |
| Subtotal Waste Management | 25,682 | 18,720 | 6,075 | - | - | - | - | - | - | - | 50,477 |

2014 Capital Budget

Gross Capital Expenditures by Program Group - Capital Spending Authority

(in \$000's)

| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | Total CSA |
|--|------------------|----------------|----------------|----------------|---------------|---------------|--------------|--------------|----------|----------|------------------|
| Natural Heritage & Forestry | | | | | | | | | | | |
| Natural Heritage & Forestry | 5,076 | - | - | - | - | - | - | - | - | - | 5,076 |
| Housing Services | | | | | | | | | | | |
| Housing Services | 64,764 | 11,287 | 5,147 | - | - | - | - | - | - | - | 81,198 |
| Long Term Care | | | | | | | | | | | |
| Long Term Care | 3,753 | - | - | - | - | - | - | - | - | - | 3,753 |
| Emergency Medical Services | | | | | | | | | | | |
| Emergency Medical Services | 14,972 | 4,440 | 707 | - | - | - | - | - | - | - | 20,119 |
| Information Technology Services | | | | | | | | | | | |
| Information Technology | 25,765 | 20,488 | 21,691 | 16,911 | - | - | - | - | - | - | 84,855 |
| Property Services | | | | | | | | | | | |
| Business Initiatives | 10,400 | - | - | - | - | - | - | - | - | - | 10,400 |
| Capital Improvements | 6,089 | - | - | - | - | - | - | - | - | - | 6,089 |
| Land Acquisition & Corporate Construction | 51,902 | 1,390 | 845 | 957 | 1,045 | 685 | 146 | - | - | - | 56,970 |
| New Construction & Accommodation | 4,410 | - | - | - | - | - | - | - | - | - | 4,410 |
| Capital Allocated Salaries (PSB & Client Projects) | 2,696 | - | - | - | - | - | - | - | - | - | 2,696 |
| Subtotal Property Services | 75,497 | 1,390 | 845 | 957 | 1,045 | 685 | 146 | - | - | - | 80,565 |
| York Region Rapid Transit Corporation | | | | | | | | | | | |
| York Region Rapid Transit Corporation | 287,297 | 162,832 | 141,815 | 8,609 | 4,331 | 1,481 | - | - | - | - | 606,365 |
| York Regional Police | | | | | | | | | | | |
| York Regional Police | 29,350 | 15,520 | 1,940 | - | - | - | - | - | - | - | 46,810 |
| Total Gross Expenditures | 1,171,854 | 687,275 | 476,001 | 206,077 | 59,376 | 23,666 | 9,626 | 1,170 | - | - | 2,635,045 |

York Region Rapid Transit Corporation and York Regional Police capital is approved by project and program groups do not apply.

2014 Capital Budget
York Region Financing Sources Capital Spending Authority
(In \$000's)

| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | Total CSA |
|----------------------------------|------------------|----------------|----------------|----------------|---------------|---------------|--------------|--------------|------|------|------------------|
| Regional | | | | | | | | | | | |
| Current Tax Levy - Reserves | 38,621 | 10,401 | 4,117 | 3,136 | - | - | - | - | - | - | 56,275 |
| Development Charges | 142,471 | 112,745 | 108,501 | 103,506 | 50,061 | 21,336 | 9,480 | 1,170 | - | - | 549,270 |
| Other Recoveries | 75,131 | 33,518 | 8,045 | - | - | - | - | - | - | - | 116,694 |
| Reserves | 270,684 | 73,279 | 61,122 | 20,691 | 5,476 | 2,166 | 146 | - | - | - | 433,564 |
| User Rates | 30,604 | 9,318 | 2,270 | 3,165 | 100 | - | - | - | - | - | 45,457 |
| Sub Total Regional | 557,511 | 239,261 | 184,055 | 130,498 | 55,637 | 23,502 | 9,626 | 1,170 | - | - | 1,201,260 |
| External | | | | | | | | | | | |
| Federal Funding | 118,567 | 62,992 | 43,988 | 4,730 | - | - | - | - | - | - | 230,277 |
| Provincial Funding | 94,471 | 47,841 | 47,907 | 4,314 | - | - | - | - | - | - | 194,533 |
| Other Recoveries | 16,008 | 21,126 | 20,496 | 8,441 | 1,631 | 154 | - | - | - | - | 67,856 |
| Sub Total External | 229,046 | 131,959 | 112,391 | 17,485 | 1,631 | 154 | - | - | - | - | 492,666 |
| Total Available Financing | 786,557 | 371,220 | 296,446 | 147,983 | 57,268 | 23,656 | 9,626 | 1,170 | - | - | 1,693,926 |
| Debenture | | | | | | | | | | | |
| Debenture Proceeds DC | 334,607 | 259,922 | 153,630 | 41,721 | - | - | - | - | - | - | 789,880 |
| Debenture Proceeds User Rate | 50,690 | 56,133 | 25,925 | 16,373 | 2,108 | 10 | - | - | - | - | 151,239 |
| Sub Total Debenture | 385,297 | 316,055 | 179,555 | 58,094 | 2,108 | 10 | - | - | - | - | 941,119 |
| Total Financing Sources | 1,171,854 | 687,275 | 476,001 | 206,077 | 59,376 | 23,666 | 9,626 | 1,170 | - | - | 2,635,045 |

**Reprofiling of 2013 Debt Authority
(\$000's)**

| Business Unit | Project No. | Project Description | Debt Authority After 2013 Debt Issues | Reprofiled To/(From) Other Projects | Alternative Funding Source | | | | Remaining 2013 Debt Authority |
|-------------------------|-----------------------------------|--|---------------------------------------|-------------------------------------|----------------------------|----------------|--------------------|----------------|-------------------------------|
| | | | | | DC Reserves | Debt Reduction | User Rate Reserves | Other Reserves | |
| Roads | | | | | | | | | |
| | 80101 | King Road - Yonge Street to Bond Crescent | 831 | | 9 | | | | 822 |
| | 80200 | Udora Bridge Reconstruction | 81 | | 81 | | | | - |
| | 80270 | York Durham Line and Durham Rd 5 | - | 1,112 | 1,112 | | | | - |
| | 80610 | Bathurst St - King Rd to Wellington St | 22 | | 22 | | | | - |
| | 80620 | Bathurst St - Wellington St to Mulock Dr | 26 | | 14 | | | | 12 |
| | 80670 | Bayview Ave - 19th Ave to Stouffville Rd | 1,494 | | 63 | | | | 1,431 |
| | 80680 | Bayview Ave - Elgin Mills Rd to 19th Ave | 6,456 | (1,112) | - | | | | 5,344 |
| | 81020 | King Road at Highway 27 | 152 | | 77 | | | | 75 |
| | 81510 | Keele St and 15th Sideroad | 9 | | 9 | | | | - |
| | 81810 | Hwy 50 - Hwy 7 to Rutherford Rd | - | 2,235 | 614 | | | | 1,621 |
| | 82680 | Hwy 404 Crossing north of Hwy 7 | 8,028 | | 225 | | | | 7,803 |
| | 82690 | Vaughan Metropolitan Centre-HWY400/HWY7 Interchange | - | 405 | - | | | | 405 |
| | 83480 | Transportation Master Plan Update | 540 | | 90 | | | | 450 |
| | 84950 | Drainage System Program | 75 | | 75 | | | | - |
| | 85560 | Rutherford Rd - Keele St to Dufferin St | 203 | | 81 | | | | 122 |
| | 85570 | Rutherford Rd - Jane St to Keele St | 172 | | 68 | | | | 104 |
| | 85580 | Rutherford Rd - Dufferin St to Bathurst St | 203 | | 81 | | | | 122 |
| | 85590 | Carrville Rd - Bathurst St to Yonge St | 216 | | 86 | | | | 130 |
| | 85650 | Major Mackenzie Dr - CPR to Hwy 27 | 9,846 | (2,235) | | | | | 7,611 |
| | 85730 | Jane St and Rutherford Rd | 86 | | 32 | | | | 54 |
| | 85830 | Retrofit Noise Mitigation | 45 | | 45 | | | | - |
| | 86730 | Highway 404 Interchange at Doane Road | 2,904 | (405) | | | | | 2,499 |
| | 86900 | Keele St at 17th Sdrd | 45 | | 27 | | | | 18 |
| | 98330 | Gamble Sdrd - Yonge St to Bathurst St | 11 | | 11 | | | | - |
| | 98570 | Langstaff Rd - Hwy 50 to Hwy 27 | 45 | | 45 | | | | - |
| | Sub Total Roads | | 31,490 | - | 2,867 | - | - | - | 28,623 |
| Water | | | | | | | | | |
| | 70050 | Leslie St. Watermain (WM) | 2,337 | | 85 | | | | 2,252 |
| | 75460A | Yonge Street Watermain from Gladman to Green Lane | 1,774 | | 30 | | | | 1,744 |
| | 75530 | East Vaughan Water Servicing | 2,001 | | 10 | | | | 1,991 |
| | 75700A | Gateway Provincial Urban Growth and Regional Centre | 395 | | 90 | | | | 305 |
| | 78500 | Water General | 8,147 | (1,013) | | | | | 7,134 |
| | 78512 | Pumping Water | 0 | 593 | | | 346 | | 247 |
| | 78516 | Storage Reservoir | 20 | 420 | | | 440 | | - |
| | Sub Total Water | | 14,674 | - | 215 | - | 786 | - | 13,673 |
| Wastewater | | | | | | | | | |
| | 73720 | York Durham Sewage System (YDSS) Duffin Creek Water Pollution Control Plant (WPCP) (Phase 3) Expansion | 43,303 | (1,000) | | | | | 42,303 |
| | 75310 | East Vaughan Trunk Sewer | 2,000 | | 14 | | | | 1,986 |
| | 75640 | Wastewater System Capacity Studies | 30 | | 30 | | | | - |
| | 77310 | West Rainbow Trunk Sewer | 1,350 | | | | 86 | | 1,264 |
| | 77090 | York Durham Sewage System (YDSS) Langstaff Trunk | 67 | | 33 | | | | 34 |
| | 77470 | Kleinburg Water Pollution Control Plant (WPCP) Expansion/Extension of YDSS | - | 1,000 | 337 | | | | 663 |
| | Sub Total Wastewater | | 46,750 | - | 414 | - | 86 | - | 46,250 |
| Waste Management | | | | | | | | | |
| | 71325 | Energy From Waste Facility | 41,889 | | | | | 24,285 | 17,604 |
| | Sub Total Waste Management | | 41,889 | - | - | - | - | 24,285 | 17,604 |

**Reprofiling of 2013 Debt Authority
(\$000's)**

| Business Unit | Project No. | Project Description | Debt Authority After 2013 Debt Issues | Reprofiled To/(From) Other Projects | Alternative Funding Source | | | | Remaining 2013 Debt Authority |
|--|-------------|------------------------------------|---------------------------------------|-------------------------------------|----------------------------|----------------|--------------------|----------------|-------------------------------|
| | | | | | DC Reserves | Debt Reduction | User Rate Reserves | Other Reserves | |
| Emergency Medical Services | | | | | | | | | |
| | 54490 | Pefferlaw EMS Station | 1,249 | | 245 | 299 | | | 705 |
| | 54645 | Newmarket Southeast EMS Station | 625 | 250 | | 875 | | | - |
| | 54675 | Thornhill EMS Station | 750 | (250) | | | | | 500 |
| Sub Total Emergency Medical Services | | | 2,624 | - | 245 | 1,174 | - | - | 1,205 |
| York Region Rapid Transit Corporation | | | | | | | | | |
| | 90993 | Rapid Transit Vehicles | 1,628 | | | 1,628 | | | - |
| | 90999 | Transport Upgrades & Initiatives | 11,260 | | | 380 | | | 10,880 |
| Sub Total York Region Rapid Transit Corporation | | | 12,888 | - | - | 2,008 | - | - | 10,880 |
| York Regional Police | | | | | | | | | |
| | 27820 | Police Helicopter | 437 | | | 335 | | | 102 |
| | 29030 | IT Infrastructure and Retention | 580 | | | 434 | | | 146 |
| | 29041 | Whitchurch-Stouffville Sub-Station | 1,300 | | 1,080 | 120 | | | 100 |
| | 29042 | Radio System | 20,000 | | 649 | 9,351 | | | 10,000 |
| Sub Total York Regional Police | | | 22,317 | - | 1,729 | 10,240 | - | - | 10,348 |
| Total | | | 172,632 | | 5,470 | 13,422 | 872 | 24,285 | 128,583 |

Notes:

1. All CSA Reprofiled was approved by Council on October 17, 2013, except for EMS projects 54645 and 54675 of which the CSA reprofiling was approved on November 21, 2013
2. \$626K issued in 2013 to prefund Project 73720 York Durham Sewage System (YDSS) Duffin Creek Water Pollution Control Plant (WPCP)
3. For Project 71325 Energy From Waste Facility, \$15M is funded from the Federal Gas Tax Reserve and \$9.285M from the Solid Waste Reserve.

**Incremental Debt Authority Requirements
Based on 2014 Capital Spending Authority
(\$000's)**

| Business Unit | Project No. | Project Description | Remaining 2013 Debt Authority ¹ | Incremental Debt Authority Required | Total 2014 Debt Authority |
|--|--------------------------------------|--|--|-------------------------------------|---------------------------|
| Transportation & Community Planning | | | | | |
| York Region Transit | | | | | |
| | 81582 | Transit Vehicle Garage - North | - | 10,750 | 10,750 |
| | Sub Total York Region Transit | | - | 10,750 | 10,750 |
| Roads | | | | | |
| | 39920 | Property Acquisition for Future Capital Projects | 270 | 180 | 450 |
| | 39930 | Bridge & Culvert Rehabilitation | 120 | 657 | 777 |
| | 39980 | Various Road Improvements | 165 | 495 | 660 |
| | 80101 | King Road - Yonge Street to Bond Crescent | 822 | (534) | 288 |
| | 80104 | Keele Street and Lloydtown/Aurora Rd | 980 | (3) | 977 |
| | 80116 | Teston Rd and Pine Valley Dr - Jog Elimination | - | 856 | 856 |
| | 80119 | Development Tracking System | - | 900 | 900 |
| | 80170 | Corridor Design Guideline Study | 23 | (23) | - |
| | 80190 | Block 18 - Intersection Improvements | 1,125 | (1,125) | - |
| | 80200 | Udora Bridge Reconstruction | - | 614 | 614 |
| | 80210 | Umpfrey Bridge Reconstruction | - | 866 | 866 |
| | 80230 | Portable Snow Melting Facilities | 1,000 | 6 | 1,006 |
| | 80270 | York Durham Line and Durham Rd 5 | - | 299 | 299 |
| | 80430 | Regional Streetscaping | 472 | 632 | 1,104 |
| | 80610 | Bathurst St - King Rd to Wellington St | - | 19 | 19 |
| | 80620 | Bathurst St - Wellington St to Mulock Dr | 12 | - | 12 |
| | 80660 | Ninth Line - N of Major Mackenzie Dr to Stouffville Main St | 10,857 | (2,015) | 8,842 |
| | 80670 | Bayview Ave - 19th Ave to Stouffville Rd | 1,431 | (297) | 1,134 |
| | 80680 | Bayview Ave - Elgin Mills Rd to 19th Ave | 5,344 | (4,157) | 1,187 |
| | 80720 | Markham Bypass - Major Mackenzie Dr to Hwy 48 | 472 | 116 | 588 |
| | 81010 | King Road at Weston | - | 259 | 259 |
| | 81020 | King Road at Highway 27 | 75 | 141 | 216 |
| | 81030 | Leslie Street at 19th Avenue | 585 | (45) | 540 |
| | 81040 | York Region Roads Operations Facility Strategy | - | 1,282 | 1,282 |
| | 81320 | Major Mackenzie Dr - Hwy 27 to Pine Valley Dr | 756 | (756) | - |
| | 81390 | Bathurst St - North of Hwy 7 to Rutherford Rd | 234 | 3,709 | 3,943 |
| | 81510 | Keele St and 15th Sideroad | - | 51 | 51 |
| | 81810 | Hwy 50 - Hwy 7 to Rutherford Rd | 1,621 | (1,346) | 275 |
| | 81964 | Hwy 27 road widening at the CPR Bridge | - | 1,170 | 1,170 |
| | 81968 | Mid Block Crossing - Hwy 404 north of 16th Ave | - | 450 | 450 |
| | 81969 | Elgin Mills Rd - Yonge St to Bathurst St | - | 657 | 657 |
| | 81972 | Stouffville Rd - Bayview Ave to Hwy 404 | - | 1,125 | 1,125 |
| | 81974 | Mid Block Crossing - Hwy404 North of Elgin Mills Rd | - | 492 | 492 |
| | 82680 | Hwy 404 Crossing north of Hwy 7 | 7,803 | 1,102 | 8,905 |
| | 82690 | Vaughan Metropolitan Centre-HWY400/HWY7 Interchange | 405 | (306) | 99 |
| | 82860 | Bathurst St - Rutherford Rd to Major Mackenzie Dr | 1,161 | 63 | 1,224 |
| | 83480 | Transportation Master Plan Update | 450 | - | 450 |
| | 83870 | Ninth Line and Elgin Mills Rd | 2,795 | (432) | 2,363 |
| | 83880 | Ninth Line and Major Mackenzie Dr | 3,510 | (1,080) | 2,430 |
| | 83890 | Hwy 50 - Rutherford Rd to Major Mackenzie Dr | 352 | 139 | 491 |
| | 83900 | Hwy 50 - Major Mackenzie Dr to Albion-Vaughan Rd | - | 971 | 971 |
| | 84044 | Construction of Roads related Capital Works within Viva/Next corridors | - | 8,640 | 8,640 |
| | 84150 | Bathurst St - Major Mackenzie Dr to Elgin Mills | 1,161 | 108 | 1,269 |
| | 84180 | Leslie St - Wellington St to St. John's | 1,482 | (46) | 1,436 |
| | 84190 | Leslie St - St John's Sdrd to Mulock Dr | 29 | 751 | 780 |
| | 84200 | Doane Road - Highway 404 to Yonge St | 2,304 | 6,678 | 8,982 |
| | 84950 | Drainage System Program | - | 78 | 78 |
| | 85110 | Teston Rd from Dufferin St to Keele St | 2,313 | (2,313) | - |
| | 85560 | Rutherford Rd - Keele St to Dufferin St | 122 | 121 | 243 |

**Incremental Debt Authority Requirements
Based on 2014 Capital Spending Authority
(\$000's)**

| Business Unit | Project No. | Project Description | Remaining 2013 Debt Authority ¹ | Incremental Debt Authority Required | Total 2014 Debt Authority |
|-------------------------------|--|---|--|-------------------------------------|---------------------------|
| | 85570 | Rutherford Rd - Jane St to Keele St | 104 | 256 | 360 |
| | 85580 | Rutherford Rd - Dufferin St to Bathurst St | 122 | 121 | 243 |
| | 85590 | Carrville Rd - Bathurst St to Yonge St | 130 | 131 | 261 |
| | 85620 | 2nd Concession - Green Lane to Doane Rd | 33,744 | 5,449 | 39,193 |
| | 85650 | Major Mackenzie Dr - CPR to Hwy 27 | 7,611 | 3,729 | 11,340 |
| | 85660 | Major Mackenzie Dr - Pine Valley Dr to Weston Rd | 2,835 | 2,115 | 4,950 |
| | 85690 | Stouffville Rd - Warden Ave to Kennedy Rd | 180 | (180) | - |
| | 85730 | Jane St and Rutherford Rd | 54 | (54) | - |
| | 85780 | Ninth Line & Stouffville Rd Jog Elimination | 1,777 | (4) | 1,773 |
| | 85790 | Southeast Patrol Area Works Yard | 39,000 | (200) | 38,800 |
| | 86730 | Highway 404 Interchange at Doane Road | 2,499 | 1,856 | 4,355 |
| | 86800 | Queensville Sdrd - Leslie St to Woodbine Ave | 324 | (324) | - |
| | 86810 | YorK Durham Line - Steeles Ave to Hwy 7 | 3,893 | (3,893) | - |
| | 86900 | Keele St at 17th Sdrd | 18 | 342 | 360 |
| | 86920 | Keele St and King/Vaughan Road | 54 | (54) | - |
| | 86930 | Jane St and King/Vaughan Road | 54 | (54) | - |
| | 94200 | Ninth Line - Hwy 407 to the Markham Bypass | - | 28 | 28 |
| | 96020 | Bathurst St - Green Lane West to Yonge St | - | 17,185 | 17,185 |
| | 96770 | Keele St - Steeles Ave to Hwy 7 | 99 | 2,726 | 2,825 |
| | 97010 | Bloomington Rd - Yonge St to Bayview Ave | 1,354 | 899 | 2,253 |
| | 97080 | Bloomington Rd - Bayview Ave to Hwy 404 | 8,211 | - | 8,211 |
| | 97100 | St John's Sdrd- Bayview Ave to Woodbine Ave | 4,203 | (2,911) | 1,292 |
| | 97120 | Stouffville Rd - Hwy 404 to Warden Ave | 1,260 | (1,260) | - |
| | 97150 | Leslie St - Bethesda Sdrd to Bloomington Rd | 116 | 388 | 504 |
| | 98170 | Hwy 7 - Rouge River to Verclaire Gate | - | - | - |
| | 98180 | Hwy 7 - Verclaire Gate to Sciberras Rd | - | 1,598 | 1,598 |
| | 98320 | Leslie St - Green Lane to Mount Albert Rd | - | 657 | 657 |
| | 98330 | Gamble Sdrd - Yonge St to Bathurst St | - | 11 | 11 |
| | 98340 | 19th Ave - Yonge St to Bayview Ave | 1,064 | (452) | 612 |
| | 98670 | Warden Ave - 16th Ave to Major Mackenzie Dr | 8,223 | (2,514) | 5,709 |
| | 98690 | Bayview Ave - Stouffville Rd to Bloomington Rd | - | 1,080 | 1,080 |
| | 99210 | Bayview Ave - Bloomington Rd to Wellington St | - | 792 | 792 |
| | 99240 | Kennedy Rd - 14th Ave to Denison St | 225 | (225) | - |
| | 99530 | Bloomington Rd - Yonge St to Bathurst St | 170 | - | 170 |
| | 99540 | Langstaff Rd - Dufferin St to Keele St | 432 | 225 | 657 |
| | 99780 | McCowan Rd - 14th Ave to Bullock Dr | 590 | (590) | - |
| | 99870 | Various Railway Crossing Improvements | - | 300 | 300 |
| | Sub Total Roads | | 168,597 | 46,322 | 214,919 |
| | Total Transportation & Community Planning | | 168,597 | 57,072 | 225,669 |
| Environmental Services | | | | | |
| Water | | | | | |
| | 70050 | Leslie St. Watermain (WM) | 2,252 | (902) | 1,350 |
| | 70120 | Orchard Heights PS Upgrade | 2,109 | (180) | 1,929 |
| | 71180 | Queensville Elevated Tank No. 1 | 2,827 | (2,232) | 595 |
| | 72170 | Georgina Water Supply (GWS)-Keswick North Elevated Tank (ET) and Connecting Watermain to Woodbine Ave | 146 | (146) | - |
| | 72200 | Georgina Water Supply (GWS) - Sutton Water Servicing | 1,006 | 5,464 | 6,470 |
| | 72390 | Water for Tomorrow Program | 1,916 | (1,916) | - |
| | 72450 | Aurora Elevated Tank (related to project 70050) | 10,570 | (3,627) | 6,943 |
| | 72490 | East Gwillimbury Water Meter Chambers | 162 | 1,691 | 1,853 |
| | 72520 | PD6 Nashville Road Watermain- Huntington to the Kleinburg Elevated Tank | 9,514 | 3,744 | 13,258 |
| | 73160 | Nobleton - Additional Water Supply and Watermain (WM) to Town | 3,144 | (247) | 2,897 |

**Incremental Debt Authority Requirements
Based on 2014 Capital Spending Authority
(\$000's)**

| Business Unit | Project No. | Project Description | Remaining 2013 Debt Authority ¹ | Incremental Debt Authority Required | Total 2014 Debt Authority |
|-------------------|------------------------|---|--|-------------------------------------|---------------------------|
| | 73580 | Toronto Cost Shared Work - 2005 Water Supply Agreement | 61,575 | 16,412 | 77,987 |
| | 73790 | Peel Water Supply - Cost-Shared Work | 156,066 | (21,166) | 134,900 |
| | 74210 | PD6 Markham Bypass | 274 | (274) | - |
| | 74220 A | Decommission Markham Pumping Station (PS) | - | - | - |
| | 75390 | West Vaughan Water Servicing | 5,267 | (21) | 5,246 |
| | 75400 | PD8 West Richmond Hill (RH) Pumping Station (PS) and Watermain | 40,013 | 5,919 | 45,932 |
| | 75460 A | Yonge Street Watermain from Gladman to Green Lane | 1,744 | (1,744) | - |
| | 75520 | Stouffville Zone 2 Elevated Tank (ET) and Watermain | - | 1,550 | 1,550 |
| | 75530 | East Vaughan Water Servicing | 1,991 | (222) | 1,769 |
| | 75620 | Richmond Hill (Pugsley) Pumping Station (PS) Capacity Upgrade | 5,730 | (4,530) | 1,200 |
| | 75700 A | Water Servicing – Richmond Hill/Langstaff Gateway Provincial Urban Growth and Regional Centre | 305 | (270) | 35 |
| | 75860 | South Maple Reservoir Upgrade | - | 571 | 571 |
| | 76120 | PD7 Elgin Mills (Enford to Bayview) | 6,974 | (3,577) | 3,397 |
| | 76300 | N. Richmond Hill Elevated Tank (ET) No. 2 and Yonge, Vandorf, Bloomington, Bayview Watermain (WM) | 3,259 | 1,573 | 4,832 |
| | 78500 | Water General | 7,134 | (2,134) | 5,000 |
| | 78510 | Surface Water Treatment | 2,150 | 1,623 | 3,773 |
| | 78511 | Ground Water Treatment | 5,065 | 2,175 | 7,240 |
| | 78512 | Pumping Water | 247 | 3,737 | 3,984 |
| | 78514 | Storage Elevated Tank | - | 1,806 | 1,806 |
| | 78516 | Storage Reservoir | - | 1,250 | 1,250 |
| | 78517 | Meter Chamber Water | - | 154 | 154 |
| | 78519 | Transmission Main | 13,777 | (7,819) | 5,958 |
| | 78540 | Supervisory Control and Data Acquisition (SCADA) Communication Network Water | 3,508 | (162) | 3,346 |
| | 78563 | Technology Integration Water | - | 167 | 167 |
| | 78564 | Technology Development & Implementation Water | - | 612 | 612 |
| | 78581 | Water Asset Management | - | 150 | 150 |
| | Sub Total Water | | 348,724 | (2,570) | 346,154 |
| Wastewater | | | | | |
| | 70340 | Aurora Sewage Equalization Tank | 32 | (32) | - |
| | 71220 | Queensville/Holland Landing/Sharon York Durham Sewage System (YDSS) Connection | 28,000 | (10,173) | 17,827 |
| | 72240 | Keswick Water Pollution Control Plant (WPCP) Expansion | 17,637 | (7,071) | 10,566 |
| | 72360 A | Duffin Creek Water Pollution Control Plant (WPCP) Outfall / Effluent Strategy | 8,349 | 33 | 8,382 |
| | 72410 | Temp Flow Control System on YDSS | 172 | 164 | 336 |
| | 72530 | Duffin Creek Stage 1 & 2 Upgrades | 160,665 | 16,268 | 176,933 |
| | 73170 | King City - Additional Water Supply watermain | 655 | (655) | - |
| | 73210 | King City Elevate Tank | 265 | (265) | - |
| | 73640 | Inflow & Infiltration Reduction | 7,919 | (719) | 7,200 |
| | 73720 | York Durham Sewage System (YDSS) Duffin Creek Water Pollution Control Plant (WPCP) (Phase 3) Expansion ~York Durham Sewage System (YDSS) 16th Ave Trunk | 42,303 | (37,545) | 4,758 |
| | 74030 | (Stone Mason-Woodbine) | 2,373 | (404) | 1,969 |
| | 74040 | York Durham Sewage System (YDSS) Southeast Collector | 149,790 | 25,123 | 174,913 |
| | 74260 | Toronto Supply - Kennedy Watermain (WM) - Milliken (PS) to Major Mack | 33,285 | (1,902) | 31,383 |
| | 74270 A | Upper York Sewage Solutions (Pre-Construction) | 59,498 | 24,902 | 84,400 |

**Incremental Debt Authority Requirements
Based on 2014 Capital Spending Authority
(\$000's)**

| Business Unit | Project No. | Project Description | Remaining 2013 Debt Authority ¹ | Incremental Debt Authority Required | Total 2014 Debt Authority |
|--------------------------------------|---|---|--|-------------------------------------|---------------------------|
| | 75300 A | West Vaughan Sewage Servicing (Pre-Construction) | 20,180 | 9,598 | 29,778 |
| | 75310 | East Vaughan Trunk Sewer | 1,986 | 606 | 2,592 |
| | 75320 | Primary Trunk Sewer Study | - | 9,846 | 9,846 |
| | 75330 | Green Lane Sewer Diversion | 3,147 | 3,726 | 6,873 |
| | 75360 | Upper York YDSS Improvements | - | 12,800 | 12,800 |
| | 75420 | PD7 Maple Pumping Station (PS) Upgrade and Flowmeter | 300 | (300) | - |
| | 75450 | Glenway Reservoir Expansion | 5,750 | (4,266) | 1,484 |
| | 75510 | Second Concession Watermain | 5,957 | 4,300 | 10,257 |
| | 75570 | Existing Odour Control Facility (OCF) Modification Work Wastewater Servicing – Richmond Hill/Langstaff Gateway | 4,433 | 871 | 5,304 |
| | 75650 A | Provincial Urban Growth and Regional Centre | 341 | (135) | 206 |
| | 75760 | North Don Relief Sewer | 11,709 | 2,471 | 14,180 |
| | 75810 | Humber PS Electrical Upgrade | - | 2,420 | 2,420 |
| | 75880 | Humber Pump Station Relocation Expansion | - | 30,000 | 30,000 |
| | 76340 | York Durham Sewage System (YDSS) Duffin Creek Water Pollution Control Plant (WPCP) Upgrade | 1,538 | (1,038) | 500 |
| | 77090 | York Durham Sewage System (YDSS) Langstaff Trunk | 34 | (34) | - |
| | 77310 | West Rainbow Trunk Sewer Kleinburg Water Pollution Control Plant (WPCP) | 1,264 | (1,264) | - |
| | 77470 | Expansion/Extension of YDSS | 663 | (663) | - |
| | 77480 | Kleinburg - Additional Water Supply watermain | 1,904 | (1,904) | - |
| | 78180 | Ballantrae - New Production Well and W/M to Town | 230 | (230) | - |
| | 78520 | Wastewater General | - | 7,396 | 7,396 |
| | 78531 | Pumping Wastewater | 19,907 | 2,225 | 22,132 |
| | 78534 | Meter Chamber Wastewater | - | 538 | 538 |
| | 78536 | Trunk Sewer | - | 4,888 | 4,888 |
| | 78550 | Supervisory Control and Data Acquisition (SCADA) Communication Network Wastewater | 3,403 | (1,730) | 1,673 |
| | 78573 | Technology Integration Wastewater | - | 167 | 167 |
| | 78574 | Technology Development & Implementation Wastewater | 24 | 588 | 612 |
| | 78582 | Wastewater Asset Management | - | 275 | 275 |
| | 79740 | Peel System Cost Shared Works York Durham Sewage System (YDSS) Duffin Creek Minor | 8,762 | 1,965 | 10,727 |
| | 79850 | Capital | - | 1,394 | 1,394 |
| | 79890 | York Durham Sewage System (YDSS)-Leslie Pumping Station (PS) Upgrade | 18,769 | 2,646 | 21,415 |
| | Sub Total Wastewater | | 621,244 | 94,880 | 716,124 |
| Waste Management | | | | | |
| | 71325 | Energy From Waste Facility | 17,604 | 1,018 | 18,622 |
| | 71335 | Source Separated Organics Facility | 1,736 | 14,317 | 16,053 |
| | Sub Total Waste Management | | 19,340 | 15,335 | 34,675 |
| Total Environmental Services | | | 989,307 | 107,646 | 1,096,953 |
| Community and Health Services | | | | | |
| Emergency Medical Services | | | | | |
| | 54420 | Holland Landing EMS Station | 120 | 1,380 | 1,500 |
| | 54490 | Pefferlaw EMS Station | 705 | 290 | 995 |
| | 54580 | South Woodbridge EMS Station | - | 1,368 | 1,368 |
| | 54638 | EMS Land Acquisition - Growth | - | 3,250 | 3,250 |
| | 54639 | EMS Land Acquisition - Rep | - | 4,625 | 4,625 |
| | 54640 | Newmarket Northwest EMS Station | 125 | (50) | 75 |
| | 54645 | Newmarket Southeast EMS Station | - | 3,192 | 3,192 |
| | 54650 | South Markham EMS Station | - | 223 | 223 |
| | 54675 | Thornhill EMS Station | 500 | (500) | - |
| | Sub Total Emergency Medical Services | | 1,450 | 13,778 | 15,228 |

**Incremental Debt Authority Requirements
Based on 2014 Capital Spending Authority
(\$000's)**

| Business Unit | Project No. | Project Description | Remaining 2013 Debt Authority ¹ | Incremental Debt Authority Required | Total 2014 Debt Authority |
|--|-----------------------------------|---|--|-------------------------------------|---------------------------|
| Long-Term Care | | | | | |
| | 59415 | LTC/Day Centres/Alternative Community Living (ACL) - Interior Decor | - | 250 | 250 |
| | 59420 | Kitchen Upgrades (Newmarket Health Centre/Maple Health Centre) | - | 250 | 250 |
| | 59430 | Conversion of Former Smoking Rooms (Newmarket) | - | 100 | 100 |
| | 59455 | Technology Upgrade | - | 125 | 125 |
| | 59460 | Renovations - Resident Activity Rooms | - | 60 | 60 |
| | 59465 | Asset Management/Maintenance | - | 100 | 100 |
| | Sub Total Long-Term Care | | - | 885 | 885 |
| Housing Services | | | | | |
| | 67917 | Essex, Richmond Hill (MacKenzie Green) | 798 | (798) | - |
| | 67922 | Richmond Hill Housing and Community Hub | - | 10,287 | 10,287 |
| | Sub Total Housing Services | | 798 | 9,489 | 10,287 |
| Total Community & Health Services | | | 2,248 | 24,152 | 26,400 |
| Corporate Services | | | | | |
| Property Services | | | | | |
| | 14722 | Master Accommodation Plan (MAP) Implementation | 45,200 | (45,200) | - |
| | 14733 | Accommodation Master Plan (AMP) Implementation | - | 10,000 | 10,000 |
| | 14751 | Energy Initiatives | - | 1,300 | 1,300 |
| | 14780 | Central Service Centre - Pre Construction | 4,401 | 4,569 | 8,970 |
| Total Corporate Services | | | 49,601 | (29,331) | 20,270 |
| York Region Rapid Transit Corporation | | | | | |
| | 90992 | Bus Rapid Transit (BRT) Facilities and Terminals | 30,628 | 9,948 | 40,576 |
| | 90996 | Spadina Subway Extension | 149,291 | 30 | 149,321 |
| | 90999 | Transport Upgrades & Initiatives | 10,880 | (10,880) | - |
| Total York Region Rapid Transit Corporation | | | 190,799 | (902) | 189,897 |
| York Regional Police | | | | | |
| | 27820 | Police Helicopter | 102 | (102) | - |
| | 29013 | Central Services Building | - | - | - |
| | 29030 | IT Infrastructure and Retention | 146 | 656 | 802 |
| | 29031 | #3 District - Marine Headquarters | 1,500 | 20 | 1,520 |
| | 29038 | Outfit 3rd Floor - 47 Don Hillock Drive Aurora | 252 | (52) | 200 |
| | 29039 | Employee Scheduling | 235 | (139) | 96 |
| | 29040 | Training Facility | 17,750 | 1,650 | 19,400 |
| | 29041 | Whitchurch-Stouffville Sub-Station | 100 | (100) | - |
| | 29042 | Radio System | 10,000 | - | 10,000 |
| | 29045 | Land Bank Acquisition | - | 3,000 | 3,000 |
| Total York Regional Police | | | 30,085 | 4,933 | 35,018 |
| Total York Region | | | 1,430,638 | 163,569 | 1,594,207 |

Note 1: Adjusted for reprofiling of 2013 debt authorities shown on Attachment 3.

**York Region 2014 Operating Budget
PSAB 3150 Reconciliation**

| | 2014 Budget in \$000's |
|---|-----------------------------------|
| Revenues | |
| Operating | 1,816,056 |
| Capital | 1,171,854 |
| <i>Less:</i> | |
| Transfer from other funds ⁽¹⁾ | 380,171 |
| Proceeds on debentures issue ⁽²⁾ | 385,297 |
| Total Revenues | 2,122,442 |
| Expenses | |
| Operating | 1,816,056 |
| <i>Less:</i> | |
| Transfer to other funds ⁽³⁾ | 252,755 |
| Debt principal payments ⁽⁴⁾ | 178,866 |
| Capital | 1,171,854 |
| <i>Less:</i> | |
| Acquisition of Tangible Capital Assets | 1,113,523 |
| Total Expenses | 1,443,766 |
| Annual Surplus <i>before expenses excluded from budget</i> | 779,676 |
| Expenses Excluded from Budget | |
| Amortization of tangible capital assets ⁽⁵⁾ | 169,628 |
| Post-employment benefits ⁽⁶⁾ | 6,553 |
| Solid waste landfill closure and post-closure ⁽⁷⁾ | - |
| Total Expenses Excluded from Budget | 176,181 |
| Annual Surplus; after exclusions * | 603,495 |

- (1) "Transfers from reserves" to fund expenditures which is not considered a revenue source.
- (2) "Proceeds on debenture issues" which are used to fund capital expenditures are a debt financing decision and are considered a liability.
- (3) "Transfers to other funds" represents the contribution to reserves and is not considered an expense.

- (4) "Debt principal payments" are considered a repayment of a long term liability and not an expense.
- (5) "Amortization of tangible capital assets" which is an expense.
- (6) "Post-employment benefits" for early retirement, accrued sick leave, vacation, WSIB and long term disability for employees that are eligible for these benefits are considered an expense.
- (7) "Solid waste landfill closure and post-closure" costs are an expense; however, the Region does not have a landfill site and therefore is not subject to these expenses.