

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 February 26, 2015.

Council also decided to provide the following related direction to Regional staff:

That Council direct staff to provide an update on the Upper York Sewage Solutions (UYSS) project, the West Vaughan sewage project, the Northeast Vaughan water and wastewater servicing project and all other deferred wastewater capital projects by November 2015. The report should include project status, consultation efforts with local municipal staff and stakeholders, phasing opportunities and prospects for reinstatement in the 2016 or 2017 capital budget forecast.

2015-2018 Regional Budget

1. Recommendations

It is recommended that Council:

1. Endorse the 2015 to 2019 Strategic Plan tabled on January 8, 2015.
2. Approve the 2015 operating budget and the 2016 to 2018 outlook tabled on January 22, 2015, as amended by this report and summarized in Attachment 1.
3. Approve 2015 Capital Spending Authority by project as detailed in the 2015 to 2018 Budget book tabled on January 22, 2015.
4. Approve 2015 Capital Spending Authority by program group, as summarized in Attachment 2, and the authority to reallocate funding between projects in a program group as detailed in this report.
5. Approve the incremental debt authority required for the 2015 Capital Spending Authority as specified in Attachment 3.
6. Authorize the Commissioner of Finance and Regional Treasurer to:
 - a. Issue long-term debt financing for capital projects up to the amounts specified in Attachment 3 in accordance with the Capital Financing and Debt Policy;
 - b. Fund projects that have been approved for debt financing from the debt reduction, development charges and user rate reserves where, in the opinion of the Treasurer, it is prudent to do so;

- c. Make any necessary adjustments within the total approved budget to reflect organizational changes, adjustments and any other reallocation of costs; and
 - d. Fund 2014 unbudgeted sick leave payouts for York Regional Police in an amount of \$7,273,903 from the Sick Leave-Police Reserve.
7. Approve the contribution of \$132,761,610 for the purpose of meeting the Region's 2015 sinking and retirement fund obligations.
8. Approve the reallocation of surplus debenture proceeds to other capital projects as detailed in Attachment 4 of this report; and
9. Endorse the Public Sector Accounting Board (PSAB) 3150 reconciliation of the 2015 to 2018 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 endorsement of the 2015 to 2019 Strategic Plan and approval of the Region's 2015 to 2018 Budget, including establishing debt authority required for the 2015 Capital Spending Authority.

This report also responds to *Ontario Regulation 284/09*, which requires the 2015 to 2018 Budget be provided in the Public Sector Accounting Board (PSAB) 3150 format prior to approval of the budget.

3. Background

The 2015 to 2018 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 2014
- Treasurer and CAO reviews – September/October 2014
- Chair review – January 2015
- Draft 2015 to 2018 Budget tabled at Council – January 22, 2015
- Committee of the Whole reviews – February 2015

The proposed 2015 to 2018 Budget was tabled at Regional Council on January 22, 2015

The proposed 2015 to 2018 multi-year budget presented at Council on January 22, 2015 spans the four-year term of Council. Initially, the budget included a proposed net tax levy increase of 3.79% in 2015. Council approval of the multi-year outlook was also requested, with corresponding tax levy increases of 3.34% in 2016, 2.94% in 2017 and 2.35% in 2018. The approved outlook is expected to form the basis of the budget process each year and Council will continue to approve an annual budget and outlook every year, as shown in Table 1.

Table 1
Annual Budget Approval

Budget Year	Years of Approved Outlook
2015	3
2016	2
2017	1
2018	0

Committee of the Whole reviewed the proposed Budget and options to reduce the proposed tax levy

In February 2015, the departments presented their budgets to the Committee of the Whole for consideration. During the first committee meeting, the Committee passed a motion for the Commissioner of Finance to report back to the February 26th, 2015 meeting of Regional Council with options for cutting the proposed 2015 tax levy increase by half a percent or one percent, together with an analysis outlining the advantages and disadvantages of these options. These options were presented to Committee of the Whole for consideration on February 19th, 2015.

The Committee of the Whole recommended that the draft 2015 budget and 2016 to 2018 outlook be reduced and recommended for approval by Council. The recommended reductions include:

- Technical adjustments, including recognizing new public health revenue and a reduction to the MPAC fee;
- Risk adjustments, including reducing the corporate contingency, fuel price stabilization and contributions to the fiscal stabilization and insurance reserves;
- Service level adjustments by reducing the new staffing requested in 2015 and 2016.

These adjustments to the budget will reduce the proposed tax levy to 2.97% in 2015, 2.85% in 2016, 2.69% in 2017 and 2.35% in 2018 and are detailed in Table 3.

4. Analysis and Options

The use of capital program groups improves capital delivery

The budget seeks approval of the 2015 Capital Spending Authority. Capital Spending Authority (CSA) is the authority from Council to commit funding to a capital project. The authority may span several years for large multi-year projects.

In addition to the individual capital projects by department, program groups that combine individual projects with similar business needs have been identified.

As in previous years, approval is sought to reallocate funding between projects in a program group subject to the following conditions:

- No increase in the total cost of the program group's 2015 and ten-year capital plan totals;
- No increase in the 2015 Capital Spending Authority for the program group; and
- The reallocation 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 2015 Capital Spending Authority by program group. Details on the individual projects that make up the program groups are included in the 2015 to 2018 Budget book tabled with Council, in the appendix entitled "Capital Budget Reports".

Incremental debt authority of \$240 million is required for the 2015 Capital Spending Authority

The debt authority that is required as part of the 2015 Capital Spending Authority is shown by project number on Attachment 3. Of the \$1.36 billion of debt financing that will be needed, \$1.34 billion will be required for projects for which the spending authority will be approved in 2015 and \$19.3 million will be for 2014 projects for which the debt has not yet been issued. The total debt authority represents approximately \$240 million of incremental debt financing that will be needed in addition to the approvals already received in 2014. Of the proposed debt, 90% will be for projects associated with water and wastewater, York Region Rapid Transit Corporation, and roads projects. The remaining 10% will be for

projects related to Community and Housing Services, Property Services, and York Regional Police.

The financing charges associated with the proposed 2015 to 2018 Budget are compliant with the provincial requirements related to the Region's Annual Repayment Limit.

Total debt authority being sought may exceed the actual debt ultimately required

The total amount of debt that Council is being asked to approve includes an increment over and above the debt that is being projected in the 2015 Budget, as a risk mitigating feature. This is done principally to provide debt flexibility in order that approved capital projects can continue if anticipated funding is not available as soon as expected.

This practice also allows staff to optimize the use of the DC reserve by shifting available reserve funding to those projects ready to proceed rather than committing the reserves to a specific project that may be delayed or not as active in a particular year. Any excess debt authority will be cancelled once it is no longer needed as part of the following year's budget.

Surplus funds from earlier debentures will be used to reduce the need to debt finance other capital projects

Staff have identified \$22.3 million of debenture proceeds that is no longer required to fund four capital projects. This funding now needs to be redeployed. These projects were deferred or had scope changes subsequent to acquiring the debenture financing.

The *Municipal Act, 2001* states that debenture proceeds that are no longer required can be applied to fund the capital expenditure of other projects, as long as the repayment will be raised from the same class of ratepayers.

It is recommended the surplus funds available from the debenture proceeds of the four projects be reallocated as outlined in Attachment 4. In each case, the funding for the new capital project is the same as the project with the surplus debenture proceeds. If approved, the debt authority for the new project will be reduced by the amount of surplus proceeds attributed to it.

\$133 million has been included to meet the Sinking Fund contribution requirements for York Region in 2015

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 2015 will be \$134,994,349. Of this amount, the Region must raise \$132,761,610 for debt issued for its own capital projects. The balance will be 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 2
2015 Sinking and Retirement Fund Contribution Requirements

City of Vaughan	\$5,163,130
Township of King	\$1,831,130
Town of Newmarket	\$401,609
Subtotal	\$2,232,739
York Region	\$132,761,610
Total Contribution Requirements	\$134,994,349

The sinking and retirement fund contributions are part of the debt repayment expenditures included in the 2015 to 2018 Budget.

Authority is required for York Regional Police to fund unbudgeted early sick leave payouts made in 2014

York Regional Police ratified their collective agreement in June 2013. The contract provided staff with the option of taking early payouts from their sick leave banks in 2013, 2014 or 2015. In 2013, Council approved early payouts of \$8.9 million for 2013 to be funded from the Sick Leave-Police Reserve. For 2014, police staff elected to receive early payouts of \$7,273,903. This amount was unknown at the time the 2014 Budget was prepared, as the take-up rate was not certain. It is recommended this \$7,273,903 requirement be funded from the same reserve. The balance in the reserve at November 30, 2014 was \$13.6 million. Possible funding sources for the potential payouts in 2015 will be the subject of a report to the Police Services Board in 2015.

The budget as revised responds to service needs in all of the Region's communities

The budget supports a wide range of services for York Region residents and businesses. In addition to maintaining existing services, the budget provides funding for new initiatives, including:

- 129 new police officers and 51 police civilian staff over the next four years to respond to population growth, as well as implementation of a new part-time Cadet program;
- Continued implementation of the Emergency Medical Services 10-year Resources and Facilities Master Plan, including the addition of 95 new EMS staff;
- Responding to an increased need for mental health programs and services, including effective crisis intervention, intensive case management and wrap-around supports to those living with mental illness;
- Opening a state-of-the-art transit operations, maintenance and storage facility in 2015;
- Continued implementation of the vivaNext bus rapid transit services on the new rapidways;
- Funding for the Regional contribution to a new university in Markham;
- The construction of 126 new lane kilometers of roads (including urbanization of existing rural roads);
- Continued implementation of the Fiscal Strategy to lower peak debt to \$2.9 billion in 2017 and eliminate tax levy debt.

[Link to key Council-approved plans](#)

The 2015 to 2018 Budget reflects the directions and strategies set out in Vision 2051, the York Region Official Plan, the Transportation Master Plan, the Water and Wastewater Master Plan and the Community and Health Services Multi-Year Plan. The budget is also supportive of the strategic objectives outlined in the proposed 2015 to 2019 Strategic Plan.

5. Financial Implications

The 2015 to 2018 operating budget has been amended following Committee reviews

Table 3 summarizes the changes to the operating budget since the tabling of the budget on January 22, 2015. The operating budget tax levy increases in 2015 to 2018 were reduced based on the options presented to Committee of the Whole on February 19th.

Table 3
Changes to the 2015 to 2018 Operating Budget

(in \$000's)	Net Tax Levy			
	2015 Budget	2016 Outlook	2017 Outlook	2018 Outlook
As Tabled January 22, 2015	\$925,695 3.79%	\$976,414 3.34%	\$1,023,994 2.94%	\$1,066,511 2.35%
Technical Adjustments				
MPAC fee reduction	(458)	-	-	-
Public Health revenue recognition	(747)	(747)	(747)	(747)
Risk Adjustments				
Corporate contingency reduction	(750)	(750)	(750)	(750)
Fiscal stabilization reserve reduction	(4,100)	(8,400)	(9,900)	(10,300)
Insurance reserve reduction	-	(500)	(500)	(500)
Fuel stabilization reduction	-	-	(1,250)	(1,250)
Service Level Adjustment				
10% staffing reduction	(1,200)	(1,200)	(1,200)	(1,200)
Staffing reduction in 2016	-	(500)	(500)	(500)
Revised Proposed Tax Levy (after assessment growth)	\$918,440 2.97%	\$964,317 2.85%	\$1,009,147 2.69%	\$1,051,264 2.35%

The budget as recommended by Committee includes a reduction in new staff from the tabled budget

As noted earlier, the adjustment to the proposed budget recommended by Committee on February 19th includes reductions to the proposed number of new full time equivalent (FTE) staff positions. The request for new FTEs (excluding York Regional Police) was reduced by 10% in 2015 and 4.5% in 2016. Net budget reductions of \$1.2 million in 2015 and \$0.5 million in 2016 are associated with the FTE reductions.

To the extent practical, every effort will be made to mitigate the service impacts of these reductions through the use of temporary resources and outsourcing within the approved budget.

Ontario Regulation 284/09 requires the 2015 to 2018 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 in the 2015 to 2018 Budget book tabled on January 22, 2015. The PSAB surplus has been affected by the changes to the budget as recommended by Committee of the Whole on February 19th, 2015. The technical adjustments and service level adjustments reduce costs or increase revenue. These changes increase the PSAB surplus. The risk adjustments have no impact on the PSAB surplus as they are contributions to reserves and are not considered to be expenses for the PSAB budget. The surplus is then reduced with the reduction to net tax levy as it is considered revenue for PSAB purposes. Table 4 summarizes the changes and an updated reconciliation is included in Attachment 5 of this report.

Table 4
Changes to the 2015 to 2018 PSAB Reconciliation

(in \$000s)	2015 Budget	2016 Outlook	2017 Outlook	2018 Outlook
Proposed PSAB Surplus as Tabled January 22, 2015	\$425,128	\$436,613	\$460,417	\$572,844
Technical Adjustments				
MPAC fee reduction	458	-	-	-
Public Health revenue recognition	747	747	747	747
Contingency reduction	750	750	750	750
Service Level Adjustment				
10% staffing reduction	1,200	1,200	1,200	1,200
Staffing reduction in 2016	-	500	500	500
Tax levy revenue reduction	(7,255)	(12,097)	(14,847)	(15,247)
Revised Proposed PSAB Surplus	\$421,028	\$427,713	\$448,767	\$560,794

6. Local Municipal Impact

The Region provides essential services and capital infrastructure for residents and businesses in all local municipalities within York Region. The 2015 to 2018 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 2015 to 2018 Budget. The revised budget is summarized in this report and Council's approval is recommended.

2015-2018 Regional Budget

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

The Senior Management Group has reviewed this report.

Recommended by:

Approved for Submission:

Bill Hughes
Commissioner of Finance

Bruce Macgregor
Chief Administrative Officer

February 25, 2015

Attachments (5)

5829028

Accessible formats or communication supports are available upon request

Consolidated Tax Levy Summary

(in \$000s)	2014 Budget		2015 Approved		% Change	2016 Outlook		% Change
	Gross	Net	Gross	Net	Net	Gross	Net	Net
Transportation Services								
York Region Transit/Viva	177,942	93,152	186,413	102,488	10.02%	191,054	104,508	1.97%
Contribution to Pay-As-You-Go Capital	9,100	9,100	9,100	9,100	-	9,100	9,100	-
Roads & Traffic	69,849	47,880	75,034	50,587	5.65%	76,322	49,123	(2.89%)
Contribution to Pay-As-You-Go Capital	28,185	28,185	31,185	31,185	10.64%	32,185	32,185	3.21%
Business Management Support	8,941	8,936	9,359	9,344	4.56%	9,485	9,470	1.35%
Subtotal	294,017	187,254	311,090	202,704	8.25%	318,145	204,386	0.83%
Environmental Services								
Waste Management	62,129	42,482	59,321	41,022	(3.44%)	61,128	42,395	3.35%
Water & Wastewater Services	406,486	-	412,186	-	-	415,713	-	-
Contribution to Pay-As-You-Go Capital	30,604	-	39,628	-	-	55,961	-	-
Natural Heritage & Forestry	6,088	5,267	6,854	6,104	15.87%	7,435	6,580	7.81%
Contribution to Pay-As-You-Go Capital	925	925	1,191	1,191	28.76%	1,168	1,168	(1.93%)
Energy Management	598	470	608	480	2.14%	610	482	0.31%
Subtotal	506,831	49,145	519,788	48,796	(0.71%)	542,015	50,625	3.75%
Community and Health Services								
Employment & Financial Support	94,369	14,821	92,643	14,608	(1.43%)	95,969	16,669	14.11%
Family & Children's Services	85,323	14,698	87,733	14,624	(0.50%)	89,127	14,993	2.52%
Housing Services	74,377	44,346	71,815	45,110	1.72%	75,255	47,236	4.71%
Long Term Care	36,514	11,956	32,679	11,610	(2.89%)	33,215	11,825	1.85%
Public Health	56,352	10,197	59,556	11,600	13.76%	61,159	12,772	10.10%
Emergency Medical Services	63,090	31,240	67,620	31,020	(0.71%)	70,899	32,992	6.36%
Strategies & Partnerships	12,791	12,311	13,535	13,161	6.91%	14,024	13,775	4.66%
Business Operations & Quality Assurance	15,331	15,331	17,105	17,105	11.57%	17,692	17,692	3.43%
Subtotal	438,146	154,899	442,686	158,839	2.54%	457,338	167,953	5.74%
Corporate Management and Governance								
Chair & Council	2,173	2,113	2,148	2,148	1.62%	2,184	2,184	1.71%
Office of the C.A.O.	8,637	4,985	5,826	5,214	4.59%	5,974	5,660	8.56%
Legal Services	4,521	4,163	4,745	4,387	5.38%	4,981	4,623	5.37%
Financial Management	15,066	13,152	15,579	13,833	5.18%	16,197	14,570	5.33%
Information Technology Services	20,616	20,616	21,612	21,612	4.83%	22,891	22,891	5.92%
Contribution to Pay-As-You-Go Capital	2,850	2,850	2,850	2,850	-	2,850	2,850	-
Communications, Information & Data	6,389	6,287	6,802	6,549	4.16%	7,147	6,891	5.23%
Human Resource Services	9,295	9,231	9,551	9,487	2.77%	10,132	10,068	6.12%
Property Services	20,135	19,205	20,317	19,012	(1.00%)	20,839	19,534	2.74%
Contribution to Pay-As-You-Go Capital	332	332	332	332	-	332	332	-
Planning & Economic Development	7,850	6,308	8,711	6,467	2.51%	9,031	6,687	3.40%
Subtotal	97,864	89,243	98,472	91,891	2.97%	102,557	96,291	4.79%
Recovery from WWw (User Rate)		(6,417)		(6,918)	7.82%		(7,172)	3.66%
Total Regional Programs	1,336,858	474,125	1,372,036	495,312	4.47%	1,420,055	512,083	3.39%
Financial Initiatives								
Fiscal Strategy	88,897	78,197	105,566	96,910	23.93%	127,479	118,326	22.10%
Non-Program Items	19,752	13,936	20,606	12,940	(7.15%)	21,079	12,608	(2.57%)
Subtotal	108,649	92,133	126,172	109,850	19.23%	148,558	130,934	19.19%
Court Services	10,971	(2,171)	11,150	(962)	(55.69%)	10,646	(1,466)	52.40%
Boards and Authorities								
Conservation Authorities	7,346	7,346	5,572	5,572	(24.15%)	5,761	5,761	3.40%
Hospital Capital Funding	13,638	13,638	13,931	13,931	2.15%	14,201	14,201	1.94%
Property Assessment (MPAC)	17,046	17,046	17,735	17,735	4.04%	18,729	18,729	5.60%
GO Transit	2,500	-	2,500	-	-	2,500	-	-
Subtotal	40,530	38,030	39,738	37,238	(2.08%)	41,191	38,691	3.90%
York Region Rapid Transit Corporation	22,023	11,735	21,806	9,209	(21.53%)	22,757	7,911	(14.10%)
Total Operating Programs	1,519,031	613,852	1,570,902	650,647	5.99%	1,643,207	688,153	5.76%
Police Services	304,505	278,070	315,724	286,957	3.20%	328,984	294,525	2.64%
Total Operating Budget	1,823,536	891,922	1,886,626	937,604	5.12%	1,972,191	982,678	4.81%
Assessment Growth Revenue				(19,165)	(2.15%)		(18,362)	(1.96%)
Total After Assessment Growth	1,823,536	891,922	1,886,626	918,439	2.97%	1,972,191	964,317	2.85%

Consolidated Tax Levy Summary

(in \$000s)	2017 Outlook		% Change Net	2018 Outlook		% Change Net
	Gross	Net		Gross	Net	
Transportation Services						
York Region Transit/Viva	195,883	106,128	1.55%	202,978	109,930	3.58%
Contribution to Pay-As-You-Go Capital	9,100	9,100	-	9,100	9,100	-
Roads	83,483	51,143	4.11%	87,094	52,367	2.39%
Contribution to Pay-As-You-Go Capital	29,185	29,185	(9.32%)	29,185	29,185	-
Business Management Support	9,605	9,590	1.26%	9,545	9,515	(0.78%)
Subtotal	327,255	205,146	0.37%	337,902	210,097	2.41%
Environmental Services						
Waste Management	63,069	43,982	3.74%	65,018	45,571	3.61%
Water & Wastewater Services	424,548	-	-	467,502	-	-
Contribution to Pay-As-You-Go Capital	64,998	-	-	44,374	-	-
Natural Heritage & Forestry	7,837	6,982	6.11%	7,920	7,065	1.18%
Contribution to Pay-As-You-Go Capital	966	966	(17.29%)	773	773	(19.98%)
Energy Management	618	490	1.81%	627	499	1.76%
Subtotal	562,036	52,421	3.55%	586,214	53,908	2.84%
Community and Health Services						
Employment & Financial Support	98,010	16,954	1.71%	100,041	17,625	3.95%
Family & Children's Services	90,313	15,152	1.06%	90,805	15,586	2.86%
Housing Services	77,402	48,066	1.76%	78,208	48,800	1.53%
Long Term Care	33,827	12,112	2.43%	34,419	12,373	2.15%
Public Health	63,129	13,973	9.40%	64,934	14,991	7.29%
Emergency Medical Services	73,974	34,536	4.68%	77,693	36,255	4.98%
Strategies & Partnerships	14,159	13,935	1.16%	14,543	14,523	4.22%
Business Operations & Quality Assurance	17,649	17,649	(0.24%)	18,001	18,001	2.00%
Subtotal	468,462	172,377	2.63%	478,644	178,155	3.35%
Corporate Management and Governance						
Chair & Council	2,222	2,222	1.73%	2,261	2,261	1.73%
Office of the C.A.O.	6,116	5,800	2.46%	6,395	6,076	4.76%
Legal Services	5,188	4,830	4.49%	5,602	5,244	8.57%
Financial Management	16,729	15,017	3.06%	17,464	15,606	3.93%
Information Technology Services	23,261	23,261	1.61%	23,878	23,878	2.65%
Contribution to Pay-As-You-Go Capital	2,850	2,850	-	2,850	2,850	-
Communications, Information & Data	7,520	7,262	5.38%	8,021	7,760	6.86%
Human Resource Services	10,362	10,298	2.29%	11,107	11,043	7.24%
Property Services	21,414	20,110	2.95%	21,958	20,654	2.70%
Contribution to Pay-As-You-Go Capital	332	332	-	332	332	-
Planning and Economic Development	9,330	6,886	2.98%	9,509	6,964	1.14%
Subtotal	105,324	98,867	2.68%	109,376	102,668	3.85%
Recovery from WWw (User Rate)		(7,300)	1.79%		(7,499)	2.74%
Total Regional Programs	1,463,078	521,511	1.84%	1,512,135	537,328	3.03%
Financial Initiatives						
Fiscal Strategy	155,299	146,644	23.93%	171,191	162,436	10.77%
Non-Program Items	19,656	10,418	(17.37%)	16,331	8,101	(22.24%)
Subtotal	174,955	157,062	19.96%	187,522	170,536	8.58%
Court Services	9,988	(2,124)	44.85%	9,934	(2,177)	2.52%
Boards and Authorities						
Conservation Authorities	6,034	6,034	4.75%	6,222	6,222	3.11%
Hospital Capital Funding	14,458	14,458	1.81%	14,707	14,707	1.72%
Property Assessment (MPAC)	19,282	19,282	2.95%	19,852	19,852	2.96%
GO Transit	2,500	-	-	2,500	-	-
Subtotal	42,275	39,775	2.80%	43,281	40,781	2.53%
York Region Rapid Transit Corporation	19,809	4,919	(37.82%)	19,193	4,468	(9.15%)
Total Operating Programs	1,710,105	721,142	4.79%	1,772,066	750,937	4.13%
Police Services	341,656	306,022	3.90%	354,613	318,331	4.02%
Total Operating Budget	2,051,761	1,027,164	4.53%	2,126,679	1,069,268	4.10%
Assessment Growth Revenue		(18,018)	(1.83%)		(18,004)	(1.75%)
Total After Assessment Growth	2,051,761	1,009,146	2.69%	2,126,679	1,051,264	2.35%

Summary of 2015 Multi-Year Capital Spending Authority by Program Group

(in \$000s)	2015 Capital Spending Authority	Tax Levy Reserves	Debt Reduction Reserve	Reserves	Debt Proceeds	Development Charges	Grants & Subsidies	Other Recoveries
Program Groups as Summarized Below								
Transportation Services								
Transportation Property and Facilities	74,900	-	47,862	-	2,112	11,176	13,750	-
York Region Transit								
Rehabilitation & Replacement	20,080	9,100	-	9,990	-	-	990	-
Growth	21,713	-	-	-	-	2,114	19,599	-
Subtotal York Region Transit	41,793	9,100	-	9,990	-	2,114	20,589	-
Roads								
Rehabilitation & Replacement	26,295	19,161	-	3,961	1,779	1,394	-	-
Growth	306,863	30,419	3,474	800	166,879	77,770	-	27,521
Subtotal Roads	333,158	49,580	3,474	4,761	168,658	79,164	-	27,521
Transportation Services	449,851	58,680	51,336	14,751	170,770	92,454	34,339	27,521
Environmental Services								
Water								
Rehabilitation & Replacement	75,884	-	-	45,714	30,170	-	-	-
Growth	280,749	-	-	6,051	207,180	67,518	-	-
Subtotal Water	356,633	-	-	51,765	237,350	67,518	-	-
Wastewater								
Rehabilitation & Replacement	339,263	-	-	194,673	100,052	-	-	44,538
Growth	507,850	-	-	2,011	310,290	101,629	-	93,920
Subtotal Wastewater	847,113	-	-	196,684	410,342	101,629	-	138,458
Waste Management								
Rehabilitation & Replacement	5,293	-	-	5,293	-	-	-	-
Growth	15,850	-	5,700	5,597	-	-	4,553	-
Subtotal Waste Management	21,143	-	5,700	10,890	-	-	4,553	-
Natural Heritage & Forestry	2,587	1,241	-	666	-	680	-	-
Energy Management	559	-	-	559	-	-	-	-
Environmental Services	1,228,035	1,241	5,700	260,564	647,692	169,827	4,553	138,458
Community and Health Services								
Housing Services	84,091	-	-	25,165	7,078	11,620	39,228	1,000
Long-Term Care	3,988	-	1,720	2,268	-	-	-	-
Emergency Medical Services	27,514	-	15,582	3,095	-	8,837	-	-
Community and Health Services	115,593	-	17,302	30,528	7,078	20,457	39,228	1,000
Information Technology	70,620	-	-	70,620	-	-	-	-
Property Services								
Rehabilitation & Repair	2,915	-	-	2,915	-	-	-	-
Business Initiatives	57,247	-	15,979	41,268	-	-	-	-
Property Services	60,162	-	15,979	44,183	-	-	-	-
Approval by Individual Project as Detailed in the 2015 to 2018 Budget Book								
York Region Rapid Transit Corporation	488,309	-	-	20,610	34,445	69,771	355,441	8,042
York Regional Police	47,001	-	10,424	6,515	8,839	19,723	-	1,500
York Region	2,459,571	59,921	100,741	447,771	868,824	372,232	433,561	176,521

Summary of 2015 Single Year Spending by Program Group

(in \$000s)	2015 Single Year Spending	Tax Levy Reserves	Debt Reduction Reserve	Reserves	Debt Proceeds	Development Charges	Grants & Subsidies	Other Recoveries
Program Groups as Summarized Below								
Transportation Services								
Transportation Property and Facilities	3,350	-	2,753	-	396	201	-	-
York Region Transit								
Rehabilitation & Replacement	20,080	9,100	-	9,990	-	-	990	-
Growth	10,053	-	-	-	-	498	9,555	-
Subtotal York Region Transit	30,133	9,100	-	9,990	-	498	10,545	-
Roads								
Rehabilitation & Replacement	25,110	18,314	-	3,961	1,779	1,056	-	-
Growth	108,755	12,871	3,474	300	71,966	17,944	-	2,200
Subtotal Roads	133,865	31,185	3,474	4,261	73,745	19,000	-	2,200
Transportation Services	167,348	40,285	6,227	14,251	74,141	19,699	10,545	2,200
Environmental Services								
Water								
Rehabilitation & Replacement	22,824	-	-	13,935	8,889	-	-	-
Growth	100,039	-	-	6,051	91,250	2,738	-	-
Subtotal Water	122,863	-	-	19,986	100,139	2,738	-	-
Wastewater								
Rehabilitation & Replacement	33,782	-	-	17,693	15,959	-	-	130
Growth	189,641	-	-	2,011	134,914	480	-	52,236
Subtotal Wastewater	223,423	-	-	19,704	150,873	480	-	52,366
Waste Management								
Rehabilitation & Replacement	2,673	-	-	2,673	-	-	-	-
Growth	10,960	-	5,700	4,740	-	-	520	-
Subtotal Waste Management	13,633	-	5,700	7,413	-	-	520	-
Natural Heritage & Forestry	2,587	1,241	-	666	-	680	-	-
Energy Management	559	-	-	559	-	-	-	-
Environmental Services	363,065	1,241	5,700	48,328	251,012	3,898	520	52,366
Community and Health Services								
Housing Services	28,295	-	-	13,786	-	-	13,509	1,000
Long-Term Care	3,488	-	1,220	2,268	-	-	-	-
Emergency Medical Services	14,928	-	7,813	3,095	-	4,020	-	-
Community and Health Services	46,711	-	9,033	19,149	-	4,020	13,509	1,000
Information Technology	22,713	-	-	22,713	-	-	-	-
Property Services								
Rehabilitation & Repair	2,915	-	-	2,915	-	-	-	-
Business Initiatives	25,663	-	11,987	13,676	-	-	-	-
Property Services	28,578	-	11,987	16,591	-	-	-	-
Approval by Individual Project as Detailed in the 2015 to 2018 Budget Book								
York Region Rapid Transit Corporation	155,139	-	-	7,143	23,767	10,573	110,937	2,719
York Regional Police	42,061	-	8,220	6,515	8,839	16,987	-	1,500
York Region	825,615	41,526	41,167	134,690	357,759	55,177	135,511	59,785

Attachment 3

Incremental Debt Authority Requirements Based on 2015 Capital Spending Authority (\$000's)

Business Unit	Project No.	Project Description	Debt Authority to be Used in 2015 for 2014 Expenditures (A)	2014 Remaining Debt Authority (B)	2015 Incremental CSA Debt Authority (C)	Total 2015 Debt Authority ¹ (D)
Transportation & Community Planning						
York Region Transit						
	81582	Transit Vehicle Garage - North		-	-	
	81583	Transit Garage Southeast			21,573	21,573
	82155	Major Mackenzie West Terminal			5,000	5,000
	82157	Major Mackenzie East Parking Facility			5,000	5,000
	Sub Total York Region Transit		-	-	31,573	31,573
Roads						
	39920	Property Acquisition for Future Capital Projects		177	273	450
	39930	Bridge & Culvert Rehabilitation		217	737	954
	39980	Various Road Improvements		60	765	825
	80101	King Road - Yonge Street to Bond Crescent		180	(180)	
	80104	Keele Street and Lloydtown/Aurora Rd	630	732	2,474	3,206
	80116	Teston Rd and Pine Valley Dr - Jog Elimination		676	(1)	675
	80118	Capital Requirement for Roads Maintenance Yards			3,474	3,474
	80119	Development Tracking System		900	450	1,350
	80120	2nd Concession - Doane Road to Queensville Side Road			816	816
	80170	Corridor Design Guideline Study		-	-	
	80190	Block 18 - Intersection Improvements		-	-	
	80200	Udora Bridge Reconstruction		-	-	
	80210	Umpfrey Bridge Reconstruction		-	-	
	80230	Portable Snow Melting Facilities		832	(832)	
	80270	York Durham Line and Durham Rd 5		-	-	
	80430	Regional Streetscaping		412	(412)	
	80610	Bathurst St - King Rd to Wellington St		5	(5)	
	80620	Bathurst St - Wellington St to Mulock Dr		6	(6)	
	80660	Ninth Line - N of Major Mackenzie Dr to Stouffville Main St		-	3,501	3,501
	80670	Bayview Ave - 19th Ave to Stouffville Rd		-	8,657	8,657
	80680	Bayview Ave - Elgin Mills Rd to 19th Ave		137	15,865	16,002
	80720	Markham Bypass - Major Mackenzie Dr to Hwy 48	540	588	135	723
	81010	King Road at Weston		181	269	450
	81020	King Road at Highway 27		117	1,080	1,197
	81030	Leslie Street at 19th Avenue		104	931	1,035
	81040	York Region Roads Operations Facility Strategy		1,102	17,198	18,300
	81320	Major Mackenzie Dr - Hwy 27 to Pine Valley Dr		-	1,980	1,980
	81390	Bathurst St - North of Hwy 7 to Rutherford Rd		960	484	1,444
	81420	Bayview Avenue - Highway 7 to John Street			380	380
	81510	Keele St and 15th Sideroad		-	-	
	81810	Hwy 50 - Hwy 7 to Rutherford Rd		16	1,559	1,575
	81915	Leslie Street - Elgin Mills Road to 1 km South of Stouffville Road			328	328
	81932	Viva Network Expansion Plan			1,818	1,818
	81944	Major Mackenzie Drive - Weston Road to Highway 400			414	414
	81964	Hwy 27 road widening at the CPR Bridge	130	1,080	(90)	990
	81968	Mid Block Crossing - Hwy 404 north of 16th Ave		270	(270)	
	81969	Elgin Mills Rd - Yonge St to Bathurst St		522	-	522
	81972	Stouffville Rd - Bayview Ave to Hwy 404		945	557	1,502
	81974	Mid Block Crossing - Hwy404 North of Elgin Mills Rd		387	(197)	190
	81996	Bayview Avenue - Steeles Avenue to John Street			1,040	1,040
	82680	Hwy 404 Crossing north of Hwy 7		7,216	6,090	13,306
	82690	Vaughan Metropolitan Centre-HWY400/HWY7 Interchange		-	-	
	82740	Bayview Avenue - 16th Avenue to Major Mackenzie Drive			458	458
	82860	Bathurst St - Rutherford Rd to Major Mackenzie Dr		1,224	(180)	1,044
	83480	Transportation Master Plan Update		299	466	765
	83870	Ninth Line and Elgin Mills Rd		537	(537)	
	83880	Ninth Line and Major Mackenzie Dr		-	-	
	83890	Hwy 50 - Rutherford Rd to Major Mackenzie Dr		491	409	900
	83900	Hwy 50 - Major Mackenzie Dr to Albion-Vaughan Rd		878	803	1,681
	84005	Stouffville Road - Yonge Street to Bayview Avenue			845	845
	84008	16th Avenue - McCowan Road to 9th Line			999	999
	84044	Construction of Roads related Capital Works within Viva/Next corridors		4,707	1,773	6,480

**Incremental Debt Authority Requirements
Based on 2015 Capital Spending Authority
(\$000's)**

Business Unit	Project No.	Project Description	Debt Authority to be Used in 2015 for 2014 Expenditures (A)	2014 Remaining Debt Authority (B)	2015 Incremental CSA Debt Authority (C)	Total 2015 Debt Authority ¹ (D)
	84150	Bathurst St - Major Mackenzie Dr to Elgin Mills		1,182	(138)	1,044
	84180	Leslie St - Wellington St to St. John's		716	2,197	2,913
	84190	Leslie St - St John's Sdrd to Mulock Dr	780	521	11,288	11,809
	84200	Doane Road - Highway 404 to Yonge St	270	8,622	(7,488)	1,134
	84860	Bathurst Street and Davis Drive			972	972
	84950	Drainage System Program		33	(33)	
	85110	Teston Rd from Dufferin St to Keele St		-	-	
	85560	Rutherford Rd - Keele St to Dufferin St		68	(68)	
	85570	Rutherford Rd - Jane St to Keele St		255	753	1,008
	85580	Rutherford Rd - Dufferin St to Bathurst St		143	(143)	
	85590	Carrville Rd - Bathurst St to Yonge St		161	(161)	
	85620	2nd Concession - Green Lane to Doane Rd		29,017	5,295	34,312
	85650	Major Mackenzie Dr - CPR to Hwy 27		8,169	21	8,190
	85660	Major Mackenzie Dr - Pine Valley Dr to Weston Rd		1,789	13,556	15,345
	85690	Stouffville Rd - Warden Ave to Kennedy Rd		-	-	
	85710	Yonge Street - Davis Drive to Green Lane			7,380	7,380
	85730	Jane St and Rutherford Rd		-	-	
	85780	Ninth Line & Stouffville Rd Jog Elimination		0	(0)	
	85790	Southeast Patrol Area Works Yard		14,800	(8,950)	5,850
	86730	Highway 404 Interchange at Doane Road		2,560	(2,560)	
	86800	Queensville Sdrd - Leslie St to Woodbine Ave		-	-	
	86810	YorK Durham Line - Steeles Ave to Hwy 7		-	-	
	86900	Keele St at 17th Sdrd		241	(241)	
	86920	Keele St and King/Vaughan Road		-	-	
	86930	Jane St and King/Vaughan Road		-	-	
	94200	Ninth Line - Hwy 407 to the Markham Bypass		14	(14)	
	95110	Bayview Avenue - Major Mackenzie Drive to 19th Avenue			1,486	1,486
	96020	Bathurst St - Green Lane West to Yonge St		10,095	4,880	14,975
	96770	Keele St - Steeles Ave to Hwy 7		2,023	(145)	1,878
	97010	Bloomington Rd - Yonge St to Bayview Ave		1,658	(1,658)	
	97080	Bloomington Rd - Bayview Ave to Hwy 404		-	602	602
	97100	St John's Sdrd- Bayview Ave to Woodbine Ave		814	4,905	5,719
	97120	Stouffville Rd - Hwy 404 to Warden Ave		-	-	
	97150	Leslie St - Bethesda Sdrd to Bloomington Rd	500	400	(80)	320
	98170	Hwy 7 - Rouge River to Verclaire Gate		-	-	
	98180	Hwy 7 - Verclaire Gate to Sciberras Rd		-	15,749	15,749
	98320	Leslie St - Green Lane to Mount Albert Rd		639	(639)	
	98330	Gamble Sdrd - Yonge St to Bathurst St		-	-	
	98340	19th Ave - Yonge St to Bayview Ave		410	1,308	1,718
	98650	Major Mackenzie Drive - Donald Cousens Parkway to 9th Line			432	432
	98670	Warden Ave - 16th Ave to Major Mackenzie Dr		-	-	
	98690	Bayview Ave - Stouffville Rd to Bloomington Rd		990	(594)	396
	99210	Bayview Ave - Bloomington Rd to Wellington St		657	(657)	
	99240	Kennedy Rd - 14th Ave to Denison St		-	-	
	99530	Bloomington Rd - Yonge St to Bathurst St		-	-	
	99540	Langstaff Rd - Dufferin St to Keele St	410	590	(590)	
	99780	McCowan Rd - 14th Ave to Bullock Dr		-	-	
	99805	Langstaff Road - Weston Road to Jane Street			738	738
	99806	Langstaff Road - Jane Street to Keele Street			3,195	3,195
	99870	Various Railway Crossing Improvements		167	(167)	
	Sub Total Roads		3,260	112,689	124,752	237,441
	Total Transportation & Community Planning		3,260	112,689	156,325	269,014
	Environmental Services			-	-	
	Water			-	-	
	70050	Leslie St. Watermain (WM)		1,229	541	1,770
	70120	Orchard Heights PS Upgrade		246	(46)	200
	71180	Queensville Elevated Tank No. 1		-	-	
	72170	Georgina Water Supply (GWS)-Keswick North Elevated Tank (ET) and Connecting Watermain to Woodbine Ave		-	-	
	72200	Georgina Water Supply (GWS) - Sutton Water Servicing		6,470	(870)	5,600
	72390	Water for Tomorrow Program		-	-	
	72450	Aurora Elevated Tank (related to project 70050)		6,943	657	7,600
	72490	East Gwillimbury Water Meter Chambers		817	(367)	450

**Incremental Debt Authority Requirements
Based on 2015 Capital Spending Authority
(\$000's)**

Business Unit	Project No.	Project Description	Debt Authority to be Used in 2015 for 2014 Expenditures (A)	2014 Remaining Debt Authority (B)	2015 Incremental CSA Debt Authority (C)	Total 2015 Debt Authority ¹ (D)	
	72500	Infrastructure Stimulus Fund - Georgina Water Supply & Georgina Water Treatment Plant Phase 2			910	910	
	72520	PD6 Nashville Road Watermain- Huntington to the Kleinburg Elevated Tank		8,087	1,003	9,090	
	73160	Nobleton - Additional Water Supply and Watermain (WM) to Town		-	70	70	
	73580	Toronto Cost Shared Work - 2005 Water Supply Agreement		59,676	5,154	64,830	
	73790	Peel Water Supply - Cost-Shared Work		104,716	7,594	112,310	
	74210	PD6 Markham Bypass		-	-		
	74220	A Decommission Markham Pumping Station (PS)		-	-		
	75390	West Vaughan Water Servicing		5,246	1,804	7,050	
	75400	PD8 West Richmond Hill (RH) Pumping Station (PS) and Watermain		30,379	1,331	31,710	
	75460	A Yonge Street Watermain from Gladman to Green Lane		-	-		
	75520	Stouffville Zone 2 Elevated Tank (ET) and Watermain		1,550	(50)	1,500	
	75530	East Vaughan Water Servicing		1,562	(652)	910	
	75600	Green Lane Leslie Street Newmarket Central Watermain			2,240	2,240	
	75620	Richmond Hill (Pugsley) Pumping Station (PS) Capacity Upgrade		-	20	20	
	75700	A Water Servicing – Richmond Hill/Langstaff Gateway Provincial Urban Growth and Regional Centre		-	370	370	
	75790	380 Bayview Operate, Maintain, Monitor Expansion			825	825	
	75800	Water & Wastewater Vehicle Purchases			55	55	
	75860	South Maple Reservoir Upgrade		571	(31)	540	
	76120	PD7 Elgin Mills (Enford to Bayview)		1,156	(1,006)	150	
	76300	N. Richmond Hill Elevated Tank (ET) No. 2 and Yonge, Vandorf, Bloomington, Bayview Watermain (WM)		194	316	510	
	78500	Water General		3,821	(3,821)		
	78510	Surface Water Treatment		3,383	(1,168)	2,215	
	78511	Ground Water Treatment		6,434	(1,868)	4,566	
	78512	Pumping Water		3,376	2,269	5,645	
	78514	Storage Elevated Tank		399	541	940	
	78516	Storage Reservoir		1,250	2,340	3,590	
	78517	Meter Chamber Water		154	(44)	110	
	78519	Transmission Main		4,518	5,282	9,800	
	78540	Supervisory Control and Data Acquisition (SCADA) Communcation Network Water		3,126	(806)	2,320	
	78563	Technology Integration Water		-	173	173	
	78564	Technology Development & Implementation Water		-	636	636	
	78581	Water Asset Management		75	100	175	
	Sub Total Water			-	255,377	23,503	278,880
Wastewater							
	70340	Aurora Sewage Equalization Tank		-	-		
	71220	Queensville/Holland Landing/Sharon York Durham Sewage System (YDSS) Connection		17,827	(17,827)		
	72240	Keswick Water Pollution Control Plant (WPCP) Expansion		318	3,402	3,720	
	72360	A Duffin Creek Water Pollution Control Plant (WPCP) Outfall / Effluent Strategy		7,626	(846)	6,780	
	72410	Temp Flow Control System on YDSS		97	143	240	
	72530	Duffin Creek Stage 1 & 2 Upgrades		176,933	(57,797)	119,136	
	72580	Inflow & Infiltration Reduction Implementation			7,530	7,530	
	73170	King City - Additional Water Supply watermain		-	1,260	1,260	
	73210	King City Elevate Tank		-	-		
	73640	Inflow & Infiltration Reduction		4,892	(1,412)	3,480	
	73720	York Durham Sewage System (YDSS) Duffin Creek Water Pollution Control Plant (WPCP) (Phase 3) Expansion		-	2,244	2,244	
	74030	~York Durham Sewage System (YDSS) 16th Ave Trunk (Stone Mason-Woodbine)		-	280	280	
	74040	York Durham Sewage System (YDSS) Southeast Collector		44,228	22,652	66,880	
	74260	Toronto Supply - Kennedy Watermain (WM) - Milliken (PS) to Major Mack		17,664	(4,364)	13,300	
	74270	A Upper York Sewage Solutions (Pre-Construction)		80,479	(4,460)	76,019	
	75300	A West Vaughan Sewage Servicing (Pre-Construction)		29,561	29,869	59,430	
	75310	East Vaughan Trunk Sewer		2,293	(933)	1,360	
	75320	Primary Trunk Sewer Study		9,846	(9,846)		
	75330	Green Lane Sewer Diversion		4,263	3,507	7,770	

**Incremental Debt Authority Requirements
Based on 2015 Capital Spending Authority
(\$000's)**

Business Unit	Project No.	Project Description	Debt Authority to be Used in 2015 for 2014 Expenditures (A)	2014 Remaining Debt Authority (B)	2015 Incremental CSA Debt Authority (C)	Total 2015 Debt Authority ¹ (D)	
	75360	Upper York YDSS Improvements		12,710	(12,710)		
	75420	PD7 Maple Pumping Station (PS) Upgrade and Flowmeter		-	-		
	75450	Glenway Reservoir Expansion		-	20	20	
	75510	Second Concession Watermain		8,462	(352)	8,110	
	75570	Existing Odour Control Facility (OCF) Modification Work		953	(923)	30	
	75650	Wastewater Servicing – Richmond Hill/Langstaff Gateway A Provincial Urban Growth and Regional Centre		-	780	780	
	75760	North Don Relief Sewer		2,547	(2,447)	100	
	75810	Humber PS Electrical Upgrade		1,920	440	2,360	
	75820	Duffin Creek Reactor 1_2 Rehab			42,515	42,515	
	75830	Southeast Collector Rehabilitation Primary Plan			11,357	11,357	
	75840	Southeast Collector Rehabilitation Secondary Plan			8,266	8,266	
	75880	Humber Pump Station Relocation Expansion		30,000	(30,000)		
	76340	York Durham Sewage System (YDSS) Duffin Creek Water Pollution Control Plant (WPCP) Upgrade		500	-	500	
	77090	York Durham Sewage System (YDSS) Langstaff Trunk		-	-		
	77310	West Rainbow Trunk Sewer		-	-		
	77470	Kleinburg Water Pollution Control Plant (WPCP) Expansion/Extension of YDSS		-	-		
	77480	Kleinburg - Additional Water Supply watermain		-	-		
	78180	Ballantrae - New Production Well and W/M to Town		-	-		
	78520	Wastewater General		6	1,774	1,780	
	78531	Pumping Wastewater		16,333	(7,963)	8,370	
	78533	Wastewater Treatment			2,710	2,710	
	78534	Meter Chamber Wastewater		469	201	670	
	78536	Trunk Sewer		-	17,855	17,855	
	78537	Trunk Force main			550	550	
	78538	Odour Control			750	750	
	78550	Supervisory Control and Data Acquisition (SCADA) Communication Network Wastewater		1,460	860	2,320	
	78573	Technology Integration Wastewater		-	173	173	
	78574	Technology Development & Implementation Wastewater		612	25	637	
	78582	Wastewater Asset Management		275	(100)	175	
	79740	Peel System Cost Shared Works		10,727	32,953	43,680	
	79850	York Durham Sewage System (YDSS) Duffin Creek Minor Capital		-	1,394	1,394	
	79890	York Durham Sewage System (YDSS)-Leslie Pumping Station (PS) Upgrade		14,182	(5,082)	9,100	
	Sub Total Wastewater			-	497,182	36,449	533,631
Waste Management				-	-	-	
	71325	Energy From Waste Facility		2,887	7,103	9,990	
	71335	Source Separated Organics Facility		15,587	(15,324)	263	
	Sub Total Waste Management			-	18,475	(8,222)	10,253
Total Environmental Services				-	771,034	51,730	822,764
Community and Health Services				-	-	-	
Emergency Medical Services				-	-	-	
	54420	Holland Landing EMS Station		1,500	763	2,263	
	54490	Pefferlaw EMS Station		23	(23)		
	54510	Maple EMS Station			2,307	2,307	
	54580	South Woodbridge EMS Station		1,290	501	1,791	
	54638	EMS Land Acquisition - Growth		2,250	-	2,250	
	54639	EMS Land Acquisition - Rep		4,625	(1,500)	3,125	
	54640	Newmarket Northwest EMS Station		-	4,105	4,105	
	54645	Newmarket Southeast EMS Station		2,992	1,256	4,248	
	54650	South Markham EMS Station		73	2,740	2,813	
	54675	Thornhill EMS Station		-	-		
	Sub Total Emergency Medical Services			-	12,753	10,149	22,902
Long-Term Care				-	-	-	
	59415	LTC/Day Centres/Alternative Community Living (ACL) - Interior Decor		150	1,100	1,250	
	59420	Kitchen Upgrades (Newmarket Health Centre/Maple Health Centre)		125	25	150	
	59430	Conversion of Former Smoking Rooms (Newmarket)		-	95	95	
	59455	Technology Upgrade		125	100	225	

**Incremental Debt Authority Requirements
Based on 2015 Capital Spending Authority
(\$000's)**

Business Unit	Project No.	Project Description	Debt Authority to be Used in 2015 for 2014 Expenditures (A)	2014 Remaining Debt Authority (B)	2015 Incremental CSA Debt Authority (C)	Total 2015 Debt Authority ¹ (D)
	59460	Renovations - Resident Activity Rooms		-	-	
	59465	Asset Management/Maintenance		100	(100)	
	Sub Total Long-Term Care		-	500	1,220	1,720
Housing Services				-		
	67916	Woodbridge Redevelopment			12,455	12,455
	67917	Essex, Richmond Hill (MacKenzie Green)		-	-	
	67922	Richmond Hill Housing and Community Hub		10,287	(4,044)	6,243
	Sub Total Housing Services			10287	8411	18698
Total Community & Health Services			-	23,540	19,780	43,320
Corporate Services				-		
Property Services				-		
	14722	Master Accommodation Plan (MAP) Implementation		-	-	
	14733	Accommodation Master Plan (AMP) Implementation		8,800	280	9,080
	14751	Energy Initiatives		390	(170)	220
	14780	Central Service Centre - Pre Construction		5,206	680	5,886
	14858	CHS Capital Projects			793	793
Total Corporate Services			-	14,396	1,583	15,979
York Region Rapid Transit Corporation				-		
	90992	Bus Rapid Transit (BRT) Facilities and Terminals	16,056	40,576	(12,985)	27,591
	90996	Spadina Subway Extension		112,064	11,457	123,521
	90999	Transport Upgrades & Initiatives		-	-	
Total York Region Rapid Transit Corporation			16,056	152,640	(1,528)	151,112
York Regional Police				-		
	27820	Police Helicopter		-	-	
	29011	Business Intelligence			1,600	1,600
	29013	Central Services Building		-	-	
	29030	IT Infrastructure and Retention		62	498	560
	29031	#3 District - Marine Headquarters		1,520	123	1,643
	29032	Data Governance Retention Management			1,000	1,000
	29038	Outfit 3rd Floor - 47 Don Hillcock Drive Aurora		-	-	
	29039	Employee Scheduling		85	(85)	
	29040	Training Facility		18,693	10,387	29,080
	29041	Whitchurch-Stouffville Sub-Station		-	-	
	29042	Radio System		4,703	(381)	4,322
	29043	Renovations #4 District			150	150
	29045	Land Bank Acquisition		845	(845)	
Total York Regional Police			-	25,908	12,447	38,355
Total York Region			19,316	1,100,207	240,337	1,340,544

Note 1: \$71.577M issued in 2014 to prefund Water and Wastewater projects is not deducted from Total 2015 Debt Authority. Projects prefunded include: 72520, 73580, 73790, 75400, 73640, 74040, 74270, 75330, 78531, 79890.

Reallocation of Debenture Proceeds

Project number	Department	Project Description	Year Applied	DC	Tax Levy	User Rate	Total
From Project:							
83550	YRRTC	YRTP Maintenance Facilities	N.A.	(\$4,014,470)	(\$16,057,881)		(\$20,072,351)
To Projects:							
90996	YRRTC	Spadina subway Extension	2014	\$4,014,470			\$4,014,470
90992	YRRTC	Bus Rapid Transit Facilities and Terminals	2015		<u>\$16,057,881</u>		<u>\$16,057,881</u>
Net				\$0	\$0		\$0
From Project:							
82810	YRRTC	H3 BRT Civic Mall PE	N.A.	(\$180,549)	(\$722,196)		(\$902,745)
To Projects:							
90996	YRRTC	Spadina subway Extension	2015	\$180,549			\$180,549
90992	YRRTC	Bus Rapid Transit Facilities and Terminals	2015		<u>\$722,196</u>		<u>\$722,196</u>
Net				\$0	\$0		\$0
From Project:							
77430	Water	PD6 - McNaughton Rd W/M (Keele to Major Mackenzie)	N.A.	(\$477,710)		(\$119,427)	(\$597,137)
To Projects:							
73790	Water	Peel Water Supply-Cost Shared Works	2015	\$477,710			\$477,710
78516	Water	Storage Reservoir	2015			<u>\$119,427</u>	<u>\$119,427</u>
Net				\$0		\$0	\$0
From Project:							
26730	Police	Training Education Unit	N.A.		(\$85,746)		(\$85,746)
To Project:							
29042		Radio System	2015		<u>\$85,746</u>		<u>\$85,746</u>
Net					\$0		\$0

Public Sector Accounting Board (PSAB) 3150 Reconciliation

(in \$000's)	2015	2016	2017	2018
Budget Funding				
Operating	1,886,626	1,972,191	2,051,761	2,126,679
Capital	825,615	810,017	856,245	720,152
	2,712,241	2,782,208	2,908,006	2,846,831
Less the following items, which are not defined as revenues by PSAB:				
Transfer from reserves	254,957	255,492	361,581	345,821
Issue of new debt	357,759	329,951	261,237	45,501
	612,716	585,443	622,818	391,322
Total Revenue on a PSAB Basis	2,099,525	2,196,766	2,285,188	2,455,509
Budget Spending				
Operating	1,886,626	1,972,191	2,051,761	2,126,679
Capital	825,615	810,017	856,245	720,152
	2,712,241	2,782,208	2,908,006	2,846,831
Less the following items, which are not defined as expenses by PSAB:				
Transfer to reserves	293,386	336,548	380,940	425,590
Payment of debt principal	172,751	155,453	142,065	125,008
Building/acquiring tangible capital assets	779,396	756,035	807,407	675,177
	1,245,533	1,248,036	1,330,412	1,225,775
<i>Add:</i>				
Amortization of tangible capital assets	204,846	227,614	251,030	265,096
Post-employment benefits	6,944	7,267	7,797	8,563
	211,789	234,881	258,826	273,659
Total Spending on a PSAB Basis	1,678,498	1,769,053	1,836,421	1,894,715
Annual Surplus	421,028	427,713	448,767	560,794