

**CITY OF HAMILTON**  
**Development Charges Reserve Funds**  
**Period of Jan 1, 2015 to Dec 31, 2015**

Positive values indicate cash balances or deposits, negative values indicate deficit balances or withdrawals

DC Reserve #	Description	Balance as at Jan 1/15	Interest	Collections	External Debt Payments	Other Transfers	Capital Financing	Balance as at Dec 31/15
		\$	\$	\$	\$	\$	\$	\$
<a href="#">110300</a>	Water Services - Residential	17,561,630	219,048	5,028,262	(16,225)	354,810	(6,221,560)	16,925,964
<a href="#">110301</a>	Water Services - Non Residential	6,716,224	23,961	886,529	(8,359)	1,888,362	(2,771,086)	6,735,632
<a href="#">110302</a>	WWTP - Residential	15,071,767	381,674	4,458,192	-	318,247	11,217,171	31,447,052
<a href="#">110303</a>	WWTP - Non Residential	3,524,056	4,076	880,278	-	1,496,018	5,786,064	11,690,492
<a href="#">110304</a>	Storm Water Drainage - Res	17,130,422	299,069	7,883,786	(92,500)	(434,702)	(1,621,751)	23,164,325
<a href="#">110305</a>	Storm Water Drainage - Non Res	(4,151,587)	(185,117)	517,027	-	563,585	2,948,521	(307,571)
<a href="#">110306</a>	Roads - Residential	13,616,981	(55,109)	9,585,322	(4,325,609)	62,181	(3,028,825)	15,854,940
<a href="#">110307</a>	Roads - Non Residential	(8,960,977)	(661,431)	3,247,595	(3,128,852)	-	(2,825,734)	(12,329,399)
<a href="#">110308</a>	PW & Rolling Stock - Residential	1,484,454	17,347	369,158	-	-	(483,673)	1,387,286
<a href="#">110309</a>	PW & Rolling Stock - Non Res	(4,629)	(10,036)	75,437	-	-	(318,915)	(258,143)
<a href="#">110310</a>	Transit - Residential	2,100,734	53,670	563,674	-	-	(13,459)	2,704,619
<a href="#">110311</a>	Transit - Non Residential	(570,137)	(13,876)	115,722	-	-	(4,000)	(472,290)
<a href="#">110312</a>	Fire Protection - Residential <sup>Note 1</sup>	2,831,371	55,434	411,353	(154,054)	161,656	(28,772)	3,276,987
<a href="#">110313</a>	Fire Protection - Non Residential	(2,361,105)	(57,334)	70,869	199,649	-	25,200	(2,122,721)
<a href="#">110314</a>	Police Services - Residential	943,818	11,668	507,180	(886,710)	-	(787)	575,168
<a href="#">110315</a>	Police Services - Non Residential	(753,659)	(25,278)	78,384	(462,151)	-	-	(1,162,704)
<a href="#">110316</a>	Outdoor Rec - Residential	(2,528,071)	(101,504)	1,641,105	-	-	94,421	(894,049)
<a href="#">110317</a>	Outdoor Rec - Non Residential	(288,904)	(9,529)	37,356	-	-	49,882	(211,195)
<a href="#">110320</a>	Indoor Rec - Residential <sup>Note 1</sup>	7,170,862	70,221	2,522,134	-	323,311	(2,208,391)	7,878,138
<a href="#">110321</a>	Indoor Rec - Non Residential	(95,460)	(8,517)	56,047	-	-	(115,809)	(163,739)
<a href="#">110322</a>	Library - Residential	(1,077,591)	(23,803)	712,594	(281,493)	-	(73,789)	(744,082)
<a href="#">110323</a>	Library - Non Residential	(184,584)	(4,326)	14,942	-	-	(3,884)	(177,851)
<a href="#">110324</a>	Admin Studies - Residential	417,942	(45,785)	883,997	(42,213)	-	(216,521)	997,419
<a href="#">110325</a>	Admin Studies - Non Residential	(3,232,000)	(126,404)	164,777	(18,965)	-	(1,200,705)	(4,413,298)
<a href="#">110326</a>	Ambulance - Residential	(188,231)	(6,000)	41,632	(129,273)	-	-	(281,873)
<a href="#">110327</a>	Ambulance - Non Residential	(127,489)	(4,221)	7,471	(78,453)	-	-	(202,692)
<a href="#">110329</a>	OPA 28 Fee	1,771,155	40,477	-	-	-	(2,248)	1,809,384
<a href="#">110330</a>	Burlington Roads SAC	1,874,124	42,830	341,743	-	-	(2,379)	2,256,318
<a href="#">110332</a>	Homes for the Aged - Residential	134,367	6,192	287,119	-	-	(575)	427,103
<a href="#">110333</a>	Homes for the Aged - Non Residential	2,665	202	14,941	-	-	(23)	17,786
<a href="#">110334</a>	Health Services - Residential	313,159	7,409	31,389	-	-	(443)	351,515
<a href="#">110336</a>	Social & Child - Residential	373,705	8,791	33,194	-	-	(522)	415,167
<a href="#">110337</a>	Social & Child - Non Residential	11,911	201	10	-	-	(15)	12,107
<a href="#">110338</a>	Housing - Residential	3,868,734	94,358	645,596	-	-	(5,831)	4,602,857
<a href="#">110340</a>	Linear Wastewater - Residential	17,745,121	199,354	5,756,989	(46,071)	389,735	(8,892,148)	15,152,980
<a href="#">110341</a>	Linear Wastewater - Non Residential	8,830,714	(6,286)	1,078,563	(46,071)	1,869,196	(4,908,388)	6,817,728
<a href="#">110342</a>	Airport - Residential	21,786	3,464	289,865	-	-	(438)	314,677
<a href="#">110343</a>	Airport - Non Residential	(576,731)	(13,293)	55,997	-	-	-	(534,028)
<a href="#">110344</a>	Parking Services - Residential	210,210	9,244	407,330	-	-	(841)	625,943
<a href="#">110345</a>	Parking Services - Non Residential	13,295	1,011	74,799	-	-	(117)	88,989
<a href="#">110346</a>	Provincial Offences Act - Residential	14,118	622	27,672	-	-	(57)	42,355
<a href="#">110347</a>	Provincial Offences Act - Non Residential	665	51	3,740	-	-	(6)	4,449
<a href="#">110348</a>	Hamilton Conservation Authority - Residential	14,118	621	27,270	-	-	(56)	41,953
<a href="#">110349</a>	Hamilton Conservation Authority - Non - Residential	1,330	101	7,480	-	-	(12)	8,899
Subtotal		98,670,284	193,245	49,844,519	(9,517,350)	6,992,400	(14,830,500)	131,352,597
GO Transit								
<a href="#">110328</a>	GO Transit	-	-	344,030	-	(348,196)	-	(4,166)
Subtotal		-	-	344,030	-	(348,196)	-	(4,166)
Special Area Charges								
<a href="#">110210</a>	DunWat SAC - Res	32,837	7,101	2,071	-	(56,472)	-	(14,463)
<a href="#">110211</a>	DunWat SAC - NR	81,311	3,349	29,640	-	(8,706)	-	105,594
<a href="#">110216</a>	Binbrook SAC	(517,701)	(10,569)	105,291	-	-	-	(422,979)
Subtotal		(403,553)	(119)	137,002	-	(65,178)	-	(331,848)
Capital DC Funds Holding <sup>Note 2</sup>							510,145	510,145
Grand Total		98,266,731	193,126	50,325,552	(9,517,350)	6,579,025	(14,320,355)	131,526,729

**Note 1 Borrowings from the DC Reserves for non-growth items**

\$6 million in non-growth funds related to the Mohawk Sports Park 4-pad Arena were borrowed from DC reserves 110320 and 110312 in 2005 to be repaid over 20 years with interest at 5.245%. The annual debt charges are recovered from the rental income from the Mohawk Sports Quad Pad Arena. The following illustrates what the year end reserve balances would be without the borrowings and repayments.

Reserve #	110320	110312
2015 year end balance	7,878,138	3,276,987
Less: Borrowings	(4,000,000)	(2,000,000)
Less: Repayments to date	3,798,905	1,899,459
2015 year end balance adjusted for borrowings	<u>8,079,232</u>	<u>3,377,528</u>

**Note 2 Capital DC Funds Holding**

The entry to return these funds to the correct DC reserve had not been completed at the end of 2015