

**CITY OF HAMILTON**  
**Development Charges Reserve Funds**  
**For the period of Jan 1, 2016 to Dec 31, 2016**

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

DC Reserve #	Description	Balance as at Jan 1/16	Interest	Collections	External Debt Payments	Other Transfers Note 1	Capital Financing	Balance as at Dec 31/16
		\$	\$	\$	\$	\$	\$	\$
110300	Water Services - Residential	16,925,964	308,398	6,497,368	(16,225)	660,410	(4,146,864)	20,229,050
110301	Water Services - Non Residential	6,735,632	91,110	875,753	(8,359)	1,424,136	(1,800,657)	7,317,615
110302	WWTP - Residential	31,447,052	615,406	5,776,852	-	595,323	(270,590)	38,164,044
110303	WWTP - Non Residential	11,690,492	157,924	1,188,634	-	1,118,387	(139,516)	14,015,922
110304	Storm Water Drainage - Res	23,164,325	431,440	10,217,368	(175,500)	770,493	(10,164,667)	24,243,459
110305	Storm Water Drainage - Non Res	(307,571)	(76,595)	699,528	-	685,463	(9,436,368)	(8,435,543)
110306	Roads - Residential	15,854,940	151,376	12,246,782	(4,298,337)	463,301	(5,550,805)	18,867,258
110307	Roads - Non Residential	(12,329,399)	(480,896)	4,010,106	(3,094,809)	1,668,915	(12,250,335)	(22,476,419)
110308	PW & Rolling Stock - Residential	1,387,286	24,088	469,768	-	17,269	(25,562)	1,872,849
110309	PW & Rolling Stock - Non Res	(258,143)	(6,799)	62,666	-	37,799	(13,168)	(177,646)
110310	Transit - Residential	2,704,619	53,387	595,921	-	28,214	(2,073,152)	1,308,988
110311	Transit - Non Residential	(472,290)	(9,839)	114,482	-	52,792	(931,416)	(1,246,271)
110312	Fire Protection - Residential <sup>Note 2</sup>	3,276,987	53,607	524,892	(571,957)	180,905	(68,348)	3,396,086
110313	Fire Protection - Non Residential	(2,122,721)	(44,731)	70,224	(210,824)	41,999	(35,210)	(2,301,263)
110314	Police Services - Residential	575,168	10,483	765,756	(423,314)	21,779	-	949,872
110315	Police Services - Non Residential	(1,162,704)	(24,840)	77,560	(218,071)	46,199	-	(1,281,857)
110316	Outdoor Rec - Residential	(894,049)	(38,805)	2,087,209	-	76,667	(3,042,103)	(1,811,080)
110317	Outdoor Rec - Non Residential	(211,195)	(6,001)	36,899	-	20,999	(160,648)	(319,946)
110320	Indoor Rec - Residential <sup>Note 2</sup>	7,878,138	119,846	3,205,177	-	441,006	(11,851,274)	(207,107)
110321	Indoor Rec - Non Residential	(163,739)	(5,720)	55,330	-	31,499	(616,849)	(699,479)
110322	Library - Residential	(744,082)	(26,823)	905,571	(281,493)	33,274	(1,915,696)	(2,029,250)
110323	Library - Non Residential	(177,851)	(4,334)	14,759	-	8,400	(126,000)	(285,026)
110324	Admin Studies - Residential	997,419	(6,724)	1,123,156	(56,613)	41,193	(889,943)	1,208,489
110325	Admin Studies - Non Residential	(4,413,298)	(97,021)	162,422	(18,965)	84,897	(399,800)	(4,681,764)
110326	Ambulance - Residential	(281,873)	(5,358)	54,885	(43,668)	2,035	-	(273,978)
110327	Ambulance - Non Residential	(202,692)	(4,048)	7,380	(22,495)	4,200	-	(217,656)
110329	OPA 28 Fee	1,809,384	39,464	748,332	-	-	-	2,597,180
110330	Burlington Roads SAC	2,256,318	41,479	380,999	-	-	(798,850)	1,879,946
110332	Homes for the Aged - Residential	427,103	10,363	363,441	-	13,364	-	814,271
110333	Homes for the Aged - Non Residential	17,786	374	14,173	-	8,400	-	40,732
110334	Health Services - Residential	351,515	6,699	39,486	-	1,485	-	399,185
110336	Social & Child - Residential	415,167	7,886	42,917	-	1,595	-	467,565
110337	Social & Child - Non Residential	12,107	139	575	-	-	-	12,821
110338	Housing - Residential	4,602,857	89,890	823,361	-	30,194	-	5,546,302
110340	Linear Wastewater - Residential	15,152,980	289,392	7,273,200	(46,071)	756,088	(2,720,679)	20,704,911
110341	Linear Wastewater - Non Residential	6,817,728	55,650	1,476,843	(46,071)	1,412,157	(1,169,641)	8,546,666
110342	Airport - Residential	314,677	8,262	368,659	-	13,529	-	705,128
110343	Airport - Non Residential	(534,028)	(10,204)	55,368	-	31,499	-	(457,365)
110344	Parking Services - Residential	625,943	15,078	516,010	-	18,974	-	1,176,005
110345	Parking Services - Non Residential	88,989	1,688	73,678	-	44,099	-	208,453
110346	Provincial Offences Act - Residential	42,355	1,028	35,999	-	1,320	-	80,702
110347	Provincial Offences Act - Non Residential	4,449	84	3,684	-	2,100	-	10,318
110348	Hamilton Conservation Authority - Residential	41,953	1,008	34,288	-	1,265	-	78,514
110349	Hamilton Conservation Authority - Non - Residential	8,899	169	7,368	-	4,200	-	20,635
Subtotal		131,352,597	1,736,981	64,104,828	(9,532,772)	10,897,824	(70,598,142)	127,961,317
GO Transit								
110328	GO Transit	(4,166)	9,364	370,001	-	(375,199)	-	-
Subtotal		(4,166)	9,364	370,001	-	(375,199)	-	-
Special Area Charges								
110210	DunWat SAC - Res	(14,463)	8,994	851,815	-	(756,491)	-	89,856
110211	DunWat SAC - NR	105,594	5,268	9,593	-	-	-	120,454
110216	Binbrook SAC	(422,979)	(8,141)	218,382	-	-	-	(212,738)
Subtotal		(331,848)	6,121	1,079,790	-	(756,491)	-	(2,428)
Capital DC Funds Holding <sup>Note 3</sup>		510,145					(510,145)	-
Grand Total		131,526,729	1,752,467	65,554,619	(9,532,772)	9,766,134	(71,108,287)	127,958,889

**Note 1** Other Transfers include all internal borrowing transactions, DC Exemption funding, and transfers to operating.**Note 2 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
2016 year end balance	(207,107)	3,396,086
Less: Borrowings	(4,000,000)	(2,000,000)
Less: Repayments to date (principal)	1,838,587	919,293
Less: Repayments to date (interest)	1,960,320	980,160
2016 year end balance adjusted for borrowings	<u>1,954,306</u>	<u>3,496,632</u>

**Note 3 Capital DC Funds Holding**

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