

CITY OF HAMILTON
Development Charges Reserve Funds
For the period of Jan 1, 2017 to Dec 31, 2017

Positive values indicate a cash balance, negative values indicate deficit balances or withdrawals

DC Reserve #	Description	Balance as at Jan 1/17	Interest	Collections	External Debt	Other Transfers Note 1	Capital Financing	Balance as at Dec 31/17
		\$	\$	\$	\$	\$	\$	\$
110300	Water Services - Residential	20,229,050	460,538	6,804,310	(16,225)	694,827	(1,397,507)	26,774,993
110301	Water Services - Non Residential	7,317,615	147,276	657,079	(8,359)	1,521,204	(530,051)	9,104,764
110302	WWTP - Residential	38,164,044	840,971	6,009,901	-	621,293	(240,900)	45,395,309
110303	WWTP - Non Residential	14,015,922	252,259	1,373,904	-	961,564	(124,100)	16,479,549
110304	Storm Water Drainage - Res	24,243,459	562,302	10,543,851	(249,399)	957,803	(2,424,748)	33,633,267
110305	Storm Water Drainage - Non Res	(8,435,543)	(191,037)	819,732	(12,399)	589,345	(1,342,142)	(8,572,042)
110306	Roads - Residential	18,867,258	377,029	13,129,039	(4,268,612)	477,373	(10,658,720)	17,923,368
110307	Roads - Non Residential	(22,476,419)	(600,299)	4,091,395	(3,058,766)	1,628,528	(4,574,820)	(24,990,381)
110308	PW & Rolling Stock - Residential	1,872,849	42,193	507,824	-	17,794	(237,292)	2,203,368
110309	PW & Rolling Stock - Non Res	(177,646)	(3,775)	43,790	-	41,583	(13,578)	(109,626)
110310	Transit - Residential	1,308,988	28,627	828,890	-	29,071	(645,019)	1,550,558
110311	Transit - Non Residential	(1,246,271)	(28,352)	77,953	-	51,380	(289,791)	(1,435,080)
110312	Fire Protection - Residential ^{Note 2}	3,396,086	68,668	559,047	(563,548)	181,489	-	3,641,742
110313	Fire Protection - Non Residential	(2,301,263)	(52,537)	48,736	(206,493)	46,204	-	(2,465,354)
110314	Police Services - Residential	949,872	18,757	664,508	(418,326)	22,441	-	1,237,251
110315	Police Services - Non Residential	(1,281,857)	(30,897)	53,589	(215,501)	50,824	-	(1,423,842)
110316	Outdoor Rec - Residential	(1,811,080)	(42,596)	2,234,821	-	78,996	(3,079,875)	(2,619,735)
110317	Outdoor Rec - Non Residential	(319,946)	(7,763)	24,344	-	23,102	(161,830)	(442,094)
110320	Indoor Rec - Residential ^{Note 2}	(207,107)	(1,673)	3,435,932	-	444,581	(3,324,132)	347,601
110321	Indoor Rec - Non Residential	(699,479)	(16,043)	36,525	-	34,653	(174,954)	(819,298)
110322	Library - Residential	(2,029,250)	(42,237)	969,368	(281,493)	34,284	-	(1,349,327)
110323	Library - Non Residential	(285,026)	(6,024)	9,742	-	9,241	-	(272,067)
110324	Admin Studies - Residential	1,208,489	29,557	1,204,484	(42,213)	42,445	(747,207)	1,695,554
110325	Admin Studies - Non Residential	(4,681,764)	(100,984)	109,603	(18,965)	103,958	(291,204)	(4,879,356)
110326	Ambulance - Residential	(273,978)	(6,154)	59,324	(44,591)	2,097	-	(263,303)
110327	Ambulance - Non Residential	(217,656)	(4,940)	4,882	(20,034)	4,620	-	(233,127)
110329	OPA 28 Fee	2,597,180	58,449	266,452	-	-	-	2,922,080
110330	Burlington Roads SAC	1,879,946	38,960	422,412	-	-	(118,002)	2,223,316
110332	Homes for the Aged - Residential ^{Note 3}	814,271	20,825	392,878	-	13,770	84,721	1,326,465
110333	Homes for the Aged - Non Residential	40,732	1,581	9,723	-	9,241	-	61,277
110334	Health Services - Residential	399,185	8,705	42,547	-	1,530	-	451,967
110336	Social & Child - Residential	467,565	10,177	45,664	-	1,643	-	525,048
110337	Social & Child - Non Residential	12,821	227	14	-	-	-	13,061
110338	Housing - Residential	5,546,302	122,628	876,858	-	31,111	-	6,576,900
110340	Linear Wastewater - Residential	20,704,911	476,556	7,601,833	(75,425)	771,833	(918,281)	28,561,426
110341	Linear Wastewater - Non Residential	8,546,666	139,055	1,717,701	(38,855)	1,214,140	(346,487)	11,232,220
110342	Airport - Residential	705,128	17,138	395,959	-	13,940	-	1,132,165
110343	Airport - Non Residential	(457,365)	(9,971)	36,540	-	34,653	-	(396,144)
110344	Parking Services - Residential	1,176,005	28,075	557,942	-	19,551	-	1,781,572
110345	Parking Services - Non Residential	208,453	4,458	51,075	-	48,514	-	312,499
110346	Provincial Offences Act - Residential	80,702	1,931	38,822	-	1,360	-	122,815
110347	Provincial Offences Act - Non Residential	10,318	226	2,433	-	2,310	-	15,287
110348	Hamilton Conservation Authority - Residential	78,514	1,873	37,170	-	1,303	-	118,861
110349	Hamilton Conservation Authority - Non - Residential	20,635	630	4,866	-	4,620	-	30,752
Subtotal		127,961,317	2,614,389	66,803,457	(9,539,204)	10,840,220	(31,555,921)	167,124,258
GO Transit								
110328	GO Transit	-	4,031	383,080	-	(387,111)	-	-
Subtotal		-	4,031	383,080	-	387,111	-	-
Special Area Charges								
110210	DunWat SAC - Res	89,856	1,023	404,591	-	(5,647,633)	-	(5,152,162)
110211	DunWat SAC - NR	120,454	3,830	198,949	-	(3,081,983)	-	(2,758,750)
110216	Binbrook SAC	(212,738)	(4,494)	-	-	-	-	(217,232)
Subtotal		(2,428)	360	603,540	-	(8,729,615)	-	(8,128,144)
Grand Total		127,958,889	2,618,779	67,790,077	(9,539,204)	1,723,494	(31,555,921)	158,996,115

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
2017 year end balance	347,601	3,641,742
Less: Borrowings	(4,000,000)	(2,000,000)
Less: Repayments to date (principal)	2,053,653	1,026,827
Less: Repayments to date (interest)	2,068,565	1,034,282
2017 year end balance adjusted for borrowings	<u>225,383</u>	<u>3,580,633</u>

Note 3 The amount under Capital Financing should be transferred to reserve 110322 Library-Residential but was incorrectly processed to reserve 110332 Homes for the Aged-Residential. Correction will be made in FY 2018.