

CITY OF HAMILTON
Development Charges Reserve Funds
For the period of Jan 1, 2018 to Dec 31, 2018

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

DC Reserve #	Description	Balance as at Jan 1/18	Interest	Collections	External Debt	Other Transfers Note 1	Capital Financing	Balance as at Dec 31/18
		\$	\$	\$	\$	\$	\$	\$
110300	Water Services - Residential	26,774,993	672,480	6,646,948	(16,225)	1,378,176	(14,505,317)	20,951,054
110301	Water Services - Non Residential	9,104,764	217,362	283,774	(8,359)	1,382,225	(5,753,709)	5,226,058
110302	WWTP - Residential	45,395,309	1,158,025	5,910,145	-	1,201,220	(4,794,240)	48,870,458
110303	WWTP - Non Residential	16,479,549	367,292	757,186	-	661,236	(2,469,760)	15,795,503
110304	Storm Water Drainage - Res	33,633,267	875,608	10,218,789	(12,182)	1,911,265	(14,590,736)	32,036,012
110305	Storm Water Drainage - Non Res	(8,572,042)	(228,771)	439,308	(12,182)	406,230	(82,616)	(8,050,073)
110306	Roads - Residential	17,923,368	406,408	12,619,365	(3,130,333)	340,278	(3,021,848)	25,137,237
110307	Roads - Non Residential	(24,990,381)	(636,906)	2,679,499	(2,612,777)	11,470,483	(2,708,560)	(16,798,642)
110308	PW & Rolling Stock - Residential	2,203,368	54,982	484,854	-	15,051	(127,736)	2,630,520
110309	PW & Rolling Stock - Non Res	(109,626)	(4,181)	20,837	-	82,164	78,804	67,999
110310	Transit - Residential	1,550,558	35,469	750,114	-	24,604	(2,500,361)	(139,617)
110311	Transit - Non Residential	(1,435,080)	(39,777)	38,375	-	141,437	(1,123,351)	(2,418,396)
110312	Fire Protection - Residential ^{Note 2}	3,641,742	89,114	540,632	(555,162)	178,431	429,186	4,323,942
110313	Fire Protection - Non Residential	(2,465,354)	(64,510)	23,161	(202,173)	91,294	221,096	(2,396,485)
110314	Police Services - Residential	1,237,251	25,231	654,234	(413,260)	19,012	-	1,522,467
110315	Police Services - Non Residential	(1,423,842)	(40,136)	25,446	(212,891)	100,423	-	(1,551,000)
110316	Outdoor Rec - Residential	(2,619,735)	(72,923)	2,152,734	-	66,822	(1,290,849)	(1,763,950)
110317	Outdoor Rec - Non Residential	(442,094)	(12,013)	11,709	-	50,212	(66,887)	(459,074)
110320	Indoor Rec - Residential ^{Note 2}	347,601	8,753	3,305,386	-	425,968	(2,085,521)	2,002,186
110321	Indoor Rec - Non Residential	(819,298)	(21,571)	17,435	-	73,035	(109,764)	(860,163)
110322	Library - Residential	(1,349,327)	(32,202)	934,320	(281,493)	29,031	84,721	(614,952)
110323	Library - Non Residential	(272,067)	(6,961)	4,584	-	18,259	-	(256,185)
110324	Admin Studies - Residential	1,695,554	38,083	1,157,400	(47,613)	35,927	(1,502,445)	1,376,906
110325	Admin Studies - Non Residential	(4,879,356)	(127,564)	52,301	(22,565)	214,541	(675,012)	(5,437,655)
110326	Ambulance - Residential	(263,303)	(7,242)	56,935	(43,533)	1,771	-	(255,373)
110327	Ambulance - Non Residential	(233,127)	(6,257)	2,292	(19,558)	9,129	-	(247,521)
110329	OPA 28 Fee ^{Note 3}	2,922,080	-	268,164	-	-	(3,190,244)	-
110330	Burlington Roads SAC	2,223,316	56,181	403,446	-	-	-	2,682,943
110332	Homes for the Aged - Residential	1,326,465	33,312	374,956	-	11,650	(84,721)	1,661,662
110333	Homes for the Aged - Non Residential	61,277	1,531	4,570	-	18,259	-	85,638
110334	Health Services - Residential	451,967	11,560	41,289	-	1,305	-	506,121
110336	Social & Child - Residential	525,048	13,436	44,742	-	1,398	-	584,624
110337	Social & Child - Non Residential	13,061	282	11	-	-	-	13,355
110338	Housing - Residential ^{Note 2}	6,576,900	73,262	848,285	-	26,328	(5,000,000)	2,524,775
110340	Linear Wastewater - Residential	28,561,426	734,083	7,444,072	(75,169)	1,523,783	(30,755,341)	7,432,854
110341	Linear Wastewater - Non Residential	11,232,220	235,829	936,508	(38,723)	836,182	(15,991,464)	(2,789,450)
110342	Airport - Residential	1,132,165	29,396	380,025	-	11,789	-	1,553,376
110343	Airport - Non Residential	(396,144)	(10,395)	17,442	-	73,035	-	(316,062)
110344	Parking Services - Residential	1,781,572	46,122	532,744	-	16,542	-	2,376,981
110345	Parking Services - Non Residential	312,499	7,751	24,262	-	95,859	-	440,371
110346	Provincial Offences Administration - Residential	122,815	3,189	36,869	-	1,118	-	163,991
110347	Provincial Offences Administration - Non Residential	15,287	379	1,145	-	4,565	-	21,375
110348	Hamilton Conservation Authority - Residential	118,861	3,215	35,479	-	1,072	-	158,626
110349	Hamilton Conservation Authority - Non - Residential	30,752	762	2,290	-	9,129	-	42,933
Subtotal		167,124,258	3,887,689	61,184,060	(7,704,199)	22,960,237	(111,616,678)	135,835,367
GO Transit								
110328	GO Transit	-	4,234	366,908	-	(371,142)	-	-
Subtotal		-	4,234	366,908	-	371,142	-	-
Special Area Charges								
110210	DunWat SAC - Res	(5,152,162)	(125,611)	363,415	-	-	-	(4,914,358)
110211	DunWat SAC - NR	(2,758,750)	(68,780)	56,467	-	-	-	(2,771,062)
110216	Binbrook SAC	(217,232)	(3,414)	216,265	-	-	-	(4,381)
Subtotal		(8,128,144)	(197,804)	636,147	-	-	-	(7,689,800)
Grand Total		158,996,115	3,694,118	62,187,116	(7,704,199)	22,589,095	(111,616,678)	128,145,567

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.

\$5M borrowed from 110338 Housing-Residential DC Reserve to subsidize the acquisition of 60 Caledon Avenue for Affordable Housing Purposes with a timing of repayment in 2020.

The following illustrates what the year end reserve balances would be without the borrowings and repayments.

Reserve #	110320	110312	110338
2018 year end balance	2,002,186	4,323,942	-
Borrowings	(4,000,000)	(2,000,000)	(5,000,000)
Repayments to date (principal)	2,280,275	1,140,137	-
Repayments to date (interest)	2,165,254	1,082,627	-
2018 year end balance adjusted for borrowings	<u>1,556,657</u>	<u>4,101,177</u>	<u>(5,000,000)</u>

Note 3 OPA 28 was previously classified as an obligatory DC reserve. A review of the 2002 Memorandum of Agreement (MOA) resulted in reclassification of the reserve based on the municipal requirements therein.