

**CITY OF HAMILTON**  
**Development Charges Reserve Funds**  
**For the period of January 1, 2021 to December 31, 2021**

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

|        | Service                         | Balance as at      | Interest         | Collections        | External Debt      | Other Transfers   | Capital             | Balance as at      |
|--------|---------------------------------|--------------------|------------------|--------------------|--------------------|-------------------|---------------------|--------------------|
|        |                                 | Jan 1/21           |                  |                    |                    | Note 1            | Financing           | Dec 31/21          |
|        |                                 | \$                 | \$               | \$                 | \$                 | \$                | \$                  | \$                 |
|        | Water Services                  | 50,595,802         | 1,079,969        | 10,306,729         | (61,954)           | 4,156,273         | (2,334,010)         | 63,742,809         |
|        | Wastewater Services             | 88,782,063         | 1,848,308        | 9,717,299          | -                  | 1,560,904         | (377,687)           | 101,530,887        |
|        | Linear Wastewater               | 30,624,113         | 552,686          | 12,971,940         | (268,136)          | 2,238,195         | (11,128,304)        | 34,990,463         |
|        | Storm Water                     | 41,987,753         | 988,775          | 21,183,311         | (201,408)          | 2,287,147         | (22,259,358)        | 43,986,221         |
|        | Roads                           | 39,269,397         | 815,967          | 26,115,725         | (6,867,143)        | 11,927,493        | (19,571,285)        | 51,690,154         |
|        | Public Wks&Roll Stock           | 3,558,381          | 78,583           | 1,739,169          | -                  | 1,309,671         | (354,410)           | 6,331,393          |
|        | Transit Services                | 450,382            | 24,818           | 4,216,471          | -                  | 3,118,278         | (381,926)           | 7,428,023          |
|        | Airport                         | 3,043,745          | 67,292           | 961,027            | -                  | 695,232           | -                   | 4,767,296          |
| Note 2 | Fire Protection                 | 2,936,620          | 63,339           | 1,013,756          | (719,044)          | 901,669           | (63,325)            | 4,133,015          |
|        | Police Services                 | 1,570,542          | 35,164           | 1,153,392          | (292,350)          | 833,407           | (135,061)           | 3,165,093          |
|        | Ambulance Services              | (184,479)          | (6,327)          | 311,851            | (58,470)           | 111,876           | (263,000)           | (88,548)           |
|        | Outdoor Recreation              | (3,589,892)        | (62,146)         | 5,113,214          | -                  | 1,017,463         | (1,861,643)         | 616,995            |
| Note 2 | Indoor Recreation               | 9,368,493          | 215,519          | 9,669,785          | -                  | 2,245,685         | (1,946,569)         | 19,552,913         |
|        | Library Services                | 1,507,655          | 24,269           | 2,291,754          | (281,493)          | 943,516           | (1,211,036)         | 3,274,665          |
|        | Admin Studies                   | (3,066,582)        | (78,669)         | 853,069            | (61,178)           | 770,394           | (1,993,187)         | (3,576,154)        |
|        | Burlington Roads SAC            | 4,198,145          | 87,993           | 1,057,812          | -                  | -                 | -                   | 5,343,950          |
|        | Homes for Aged                  | 6,278,450          | 131,457          | 284,861            | -                  | 72,035            | (20,848)            | 6,745,954          |
|        | Health                          | 839,982            | 17,454           | 3,506              | -                  | 471               | -                   | 861,412            |
|        | Social&Child                    | 881,411            | 18,464           | 31,567             | -                  | 4,721             | -                   | 936,163            |
| Note 2 | Housing                         | 5,019,840          | 127,081          | 1,431,966          | -                  | 5,205,502         | -                   | 11,784,390         |
|        | Parking                         | 5,783,821          | 124,773          | 1,111,904          | -                  | 822,078           | -                   | 7,842,576          |
|        | Provincial Offences Act         | (29,683)           | (679)            | 86,952             | (211,736)          | 61,837            | -                   | (93,308)           |
|        | Hamilton Conservation Authority | 242,188            | 4,916            | 231                | -                  | 44                | -                   | 247,379            |
|        | Waste Diversion                 | 1,613,435          | 40,807           | 1,450,174          | -                  | 551,555           | (90,155)            | 3,565,817          |
|        | <b>Subtotal</b>                 | <b>291,681,583</b> | <b>6,199,813</b> | <b>113,077,464</b> | <b>(9,022,912)</b> | <b>40,835,445</b> | <b>(63,991,804)</b> | <b>378,779,558</b> |
|        | GO Transit                      |                    |                  |                    |                    |                   |                     |                    |
|        | GO Transit                      | (788)              | (97)             | 584,889            | (521,549)          | -                 | -                   | 62,455             |
|        | <b>Subtotal</b>                 | <b>- 788</b>       | <b>- 97</b>      | <b>584,889</b>     | <b>(521,549)</b>   | <b>-</b>          | <b>-</b>            | <b>62,455</b>      |
|        | Special Area Charges            |                    |                  |                    |                    |                   |                     |                    |
|        | DunWat SAC                      | (6,260,873)        | (121,125)        | 1,130,698          | -                  | -                 | -                   | (5,251,300)        |
|        | <b>Subtotal</b>                 | <b>(6,260,873)</b> | <b>(121,125)</b> | <b>1,130,698</b>   | <b>-</b>           | <b>-</b>          | <b>-</b>            | <b>(5,251,300)</b> |
|        | <b>Grand Total</b>              | <b>285,419,922</b> | <b>6,078,591</b> | <b>114,793,051</b> | <b>(9,544,462)</b> | <b>40,835,445</b> | <b>(63,991,804)</b> | <b>373,590,713</b> |

Variances in totals and between schedules may exist due to rounding

**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. Repayment was made in 2021.

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

| Reserve #                                     | 110320            | 110312           | 110338            |
|---|-------------------|------------------|-------------------|
| 2021 year end balance                         | 18,853,544        | 3,037,711        | 11,784,390        |
| Borrowings                                    | (4,000,000)       | (2,000,000)      | (5,000,000)       |
| Repayments to date (principal)                | 3,035,849         | 1,517,924        | 5,000,000         |
| Repayments to date (interest)                 | 2,466,223         | 1,233,111        | -                 |
| 2021 year end balance adjusted for borrowings | <u>17,351,473</u> | <u>2,286,675</u> | <u>11,784,390</u> |