




CITY OF HAMILTON
CORPORATE SERVICES DEPARTMENT
Financial Planning, Administration and Policy Division

TO:	Chair and Members Audit, Finance and Administration Committee
COMMITTEE DATE:	June 17, 2021
SUBJECT/REPORT NO:	Development Charges Reserves Status Report as of December 31, 2020 (FCS21047) (City Wide)
WARD(S) AFFECTED:	City Wide
PREPARED BY:	Shivon Azwim (905) 546-2424 Ext. 2790
SUBMITTED BY:	Mike Zegarac General Manager, Finance and Corporate Services Corporate Services Department
SIGNATURE:	

RECOMMENDATION(S)

- (a) That Report FCS21047 “Development Charges Reserves Status Report as of December 31, 2020” be received and made available to the public;
- (b) That Report FCS21047 “Development Charges Reserves Status Report as of December 31, 2020” be forwarded, if requested, to the Ministry of Municipal Affairs and Housing.

EXECUTIVE SUMMARY

As per the requirements of the *Development Charges Act, 1997*, as amended (DC Act), an annual report of Development Charge (DC) reserves activity must be provided to Council. The DC Reserves Status Report is the “Treasurer’s Statement” as outlined in the DC Act, as amended, which must be made available to the public and forwarded to the Ministry of Municipal Affairs and Housing, at their request.

The accounting balance of the 2020 DC Reserves balance of \$285.42 M has increased by \$98.43 M since 2019. The increase is primarily due to in-year collections exceeding in-year capital financing. The balance of \$285.42 M reflects Public Sector Accounting Board (PSAB) standards which requires that any DC funds remain in (or are returned to) the DC reserves until the eligible capital project has expended the funds. A summary is provided in Table 1 and details by DC Reserve are provided in Appendix “A” to Report FCS21047.

There are a few DC services in Appendix “A” to Report FCS21047 which have negative balances. Per the City’s Development Charges Reserve Policy (Report FCS13035), as long as the consolidated balance remains in excess of the outstanding DC Deferral Agreements (2020 - \$22.58 M), service specific DC Reserves may incur a negative balance with staff working on financing strategies to remedy said negative balance for the future. Municipalities require most growth infrastructure to be constructed prior to the development (e.g. subdivision, industrial park) being completed and therefore, DC collections lag expenditures. Significant negative balances can usually be mitigated by financing large projects over longer terms through debt financing.

Additionally, if all approved direct capital funding were allocated to the approved projects of \$170.48 M and approved debt funding were to be cash funded from the DC reserves of \$296.22 M, the 2020 DC reserves adjusted balance would be a deficit balance of \$181.28 M which represents a decrease of \$26.92 M from 2019. A summary is provided in Table 2.

Alternatives for Consideration – Not Applicable

FINANCIAL – STAFFING – LEGAL IMPLICATIONS

Financial: The consolidated DC reserve balance in 2020 reflects the application of PSAB reporting requirements for obligatory reserve funds whereby funds collected remain in the DC reserves and are not transferred to capital projects until expenditures are incurred. The year-end consolidated DC reserve balance is \$285.42 M, as outlined in Appendix “A” to Report FCS21047. Summary information on the DC reserves is provided in Tables 1 and 2.

Staffing: None.

Legal: The DC Act, c. 27, s. 43, requires the Treasurer to report annually on the opening and closing balances of the DC reserve funds and the transactions related to the funds. Report FCS21047 addresses this legal requirement.

HISTORICAL BACKGROUND

As per the requirements of the DC Act, as amended, an annual report of DC reserves activity must be provided to Council. The DC Reserves Status Report is the “Treasurer’s Statement” as outlined in the DC Act, as amended, which must be made available to the public and forwarded to the Ministry of Municipal Affairs and Housing, at their request.

Appendix “A” to Report FCS21047 summarizes the 2020 activity for each DC reserve. The DC revenues were collected through authorization of Municipal DC By-law 19-142, which was passed by Council in June 2019, respectively. Collections under DC By-laws are deposited into DC reserves.

Appendix “B” to Report FCS21047 provides a summary of the development charge funding to capital projects and Appendix “C” to Report FCS21047 provides a summary of the development charge funding to capital projects by reserve.

City By-law 11-174 – GO Transit Development Charges will remain in effect. The Province passed amending Ontario Regulation 528/06 on December 19, 2019, which permits municipalities to collect GO Transit charges until December 31, 2022. During the extension period, the Ministry of Transportation is to undertake a broader review of the framework governing municipal contributions to GO Transit. To date, the City has not received communications regarding the future of GO Transit as it relates to DC collections.

POLICY IMPLICATIONS AND LEGISLATED REQUIREMENTS

The DC Reserves Status Report is the “Treasurer’s Statement” as required in Section 43 of the DC Act, which must be made available to the public and sent to the Ministry of Municipal Affairs and Housing, if requested.

Hamilton Conservation Authority (HCA)

The Region of Halton DC By-law for 2012 was appealed by the Hamilton-Halton Home Builders’ Association (HHHBA) on the grounds that the Region of Halton did not have the authority to include conservation authority capital costs in its DC By-law. Ontario Municipal Board, now the Local Planning Appeal Tribunal (LPAT), rendered a decision of the HHHBA’s appeal to Region of Halton and the decision allowed HHHBA’s appeal. This issue was also appealed by HHHBA on the same grounds for the 2014 City of Hamilton DC By-law. Refunds of HCA DCs collected by the City will be issued from the HCA DC Reserves once the settlement minutes have been executed by all parties. Once all refunds are complete the HCA DC Reserves will be submitted for closure.

RELEVANT CONSULTATION

Staff from the City’s Planning and Economic Development Department confirmed that the City is in compliance with s.s. 59.1(1) of the DC Act, as amended, which states that a “municipality shall not impose, directly or indirectly, a charge related to a development or a requirement to construct a service related to development, except as permitted by this Act or another Act”.

ANALYSIS AND RATIONALE FOR RECOMMENDATION(S)

As per the requirements of the DC Act, as amended, an annual report of DC reserves activity must be provided to Council. The report must be made available to the public and provided to the Minister of Municipal Affairs and Housing, if requested.

Appendices “A”, “B”, “C” and “E” to Report FCS21047 contain the financial information required to meet the disclosure requirements as set out in Section 43 of the DC Act, as amended. Appendix “D” to Report FCS21047 is provided in addition to the legislated requirements as described below.

In addition to disclosing financial information, a municipality is required to confirm compliance with s.s. 59.1(1) of the DC Act, as amended, which states that a “municipality shall not impose, directly or indirectly, a charge related to a development or a requirement to construct a service related to development, except as permitted by this Act or another Act”. The City of Hamilton is in compliance with this requirement.

The year-end consolidated DC reserve balance is \$285.42 M, as outlined in Appendix “A” to Report FCS21047.

The DC reserves balance as at December 31, 2020 reflects the application of PSAB reporting requirements for obligatory reserve funds.

The PSAB reporting requirements require the City to only recognize DC revenue in capital projects once the expenses have been incurred. Therefore, the DC reserve balances are based on actual expenses to date and not the Council approved budgeted amounts. Table 2 shows the adjusted DC reserve balances if all Council approved budgeted amounts were to be cash funded.

Since project funding from DC reserves can only be allocated to capital projects after the expenses have been incurred, there is often a timing difference between when current budget contribution, other source funding and DC funding are allocated to the projects. For this reason, the current year funding to each project often does not reflect the funding ratios identified in the DC background study. Staff included Appendix “D” to Report FCS21047 to show the DC funded projects closed in the year and their final revenue funding from all sources. Appendix “D” to Report FCS21047 includes closed projects from January 1, 2020 to September 30, 2020. The projects closed during the period October 1, 2020 to December 31, 2020 have not yet been approved by Council as of the date of this report. As such, the closed projects from October 1, 2020 to December 31, 2020 will be included on next year’s Development Charges Reserves Status Report.

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There are a few DC services in Appendix “A” to Report FCS21047 which have negative balances. This occurs either because (1) capital infrastructure has been developed at a pace which exceeds the actual growth realized, or (2) expenses for growth related studies must be incurred prior to the growth occurring and debt financing is not an option. Where debt financing is an option it would have been possible to avoid the negative balances but that would have resulted in additional debt financing costs which would ultimately be passed on to the developer through the calculation of the DC. DC reserves are permitted to borrow from each other and therefore a negative balance in one service can be offset with a surplus balance in another service. In order to minimize the overall debt financing costs to be charged through the calculation of the DC it is prudent to allow DC services to go into a deficit position with a controlled plan for the overall forecast for each service.

Table 1 provides a continuity of DC Reserves with a summary of inflows and outflows in 2020 resulting in a consolidated PSAB balance of \$285.42 M at December 31, 2020.

Table 1 - DC Reserves Continuity (\$Millions)

Balance as of January 1, 2020		\$ 186.99
Funding Inflows		
Interest	\$	3.92
Collections	\$	111.18
DC Exemption Funding	\$	16.50
Other Transfers	\$	0.04
Internal Borrowing Repayment	\$	0.48
Subtotal of Inflows	\$	132.12
Funding Outflows		
External Debt Payments	\$	9.59
Direct Capital Funding	\$	24.10
Subtotal of Outflows	\$	33.69
Balance as of December 31, 2020		<u>\$ 285.42</u>

DC collections in 2020 totalled \$111.18 M, a \$15.32 M increase compared to 2019. Residential DC collections increased to \$79.72 M in 2020 from \$78.57 M in 2019 and non-residential DC collections increased to \$31.46 M in 2020 from \$17.29 M in 2019.

Any DC exemptions authorized by Council through DC By-law 19-142 (e.g. reduced industrial rate) or through a Council meeting (i.e. exemptions for non-profits) are required to be recovered through other sources. Council has approved amounts in the Rates and Tax Capital Budgets to enable staff to recover a greater portion of these exemptions. An eight-year (2013-2020) summary of the exemptions is included as Appendix “E” to Report FCS21047. Appendix “E” to Report FCS21047 shows that the total exemptions provided in 2020 has slightly decreased by \$0.03 M from \$41.34 M in 2019 to \$41.31 M in 2020.

The City’s backlog of unfunded DC exemptions is highlighted in Appendix “E” to Report FCS21047, as of December 31, 2020 the City has \$69.37 M in unfunded discretionary DC exemptions. This unfunded backlog, while substantial and which has grown since the end of 2019, will continue to be monitored and reductions in the discretionary exemptions provided through the approval of DC By-law 19-142 will move towards the in-year budgeted exemption funding balancing to the in-year provided. It will take time to see the effect of the revised discretionary exemption policies and Finance will continue to address the backlog through annual budget requests and allocation of the annual surplus as able.

The reason that it will take time to see the effects of reduced exemption policies is due to (1) the City’s transition policy which states the DC rate payable is the rate in effect on the date that a complete building permit application is received and accepted by the City, provided that the building permit is issued within six months of the DC rate increase following the application and (2) changes to the legislation by the Province. As of January 1, 2020, DC rates and exemptions applicable to a development are based on the complete application date of a Site Plan Application or a Site-specific Zoning Amendment, only where such application is applied for on or after January 1, 2020 and where the building permit is issued within two years following the approval of said application. This rate freeze has been legislated by the Province and is found within section 26.2 of the DC Act. While interest is applicable to the locked-in DC rate from the date of the related planning application to the date of building permit issuance, it means that the Downtown Hamilton CIPA exemption in effect at planning application date will continue to apply potentially years later when the building permit is issued. Therefore, this legislated change will further increase the amount of time to balance in-year budgeted DC exemption funding with in-year exemptions provided.

Additionally, if all approved direct capital funding were allocated to the approved projects of \$170.48 M and approved debt funding were to be cash funded from the DC reserves of \$296.22 M, the 2020 DC reserves adjusted balance would be a deficit balance of \$181.28 M which represents a decrease of \$26.92 M from 2019. A summary is provided in Table 2.

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Table 2 provides the accounting DC reserve balance at December 31, 2020, the approved funding that has not yet been transferred to projects, the debt funding that has not yet been incurred and the adjusted DC reserve balances.

Of note, the funding commitments (including debt) are only included in the Capital Budgets to the extent that current (and future) DC collections can be expected to fund the commitments. Should development activity vary from the existing development forecasts, staff would ensure that future years' collections can meet existing commitments or undertake a review to determine which growth projects can be deferred.

Table 2- DC Adjusted Balance as at December 31, 2020				
DC Service	Dec. 31/20 Balance (\$)	Adjustments		Adjusted Balance (\$)
		Direct Capital Funding (\$)	DC Debt (\$)	
Water Services	50,595,802	(35,720,953)	(40,240,000)	(25,365,151)
Wastewater Services	88,782,063	(1,487,038)	(9,436,000)	77,859,025
LinearWastewater	30,624,113	(24,121,774)	(119,250,000)	(112,747,661)
Storm Water Drainage	41,987,753	(46,615,267)	(29,050,000)	(33,677,513)
Roads	39,269,397	(47,281,562)	(32,106,528)	(40,118,692)
Public Wks&Roll Stock	3,558,381	(325,155)	-	3,233,226
Transit Services	450,382	(537,273)	(18,998,000)	(19,084,891)
Airport	3,043,745	-	-	3,043,745
Fire Protection	2,936,620	(648,240)	(5,049,000)	(2,760,620)
Police Services	1,570,542	(178,580)	(11,000,000)	(9,608,038)
Ambulance Services	(184,479)	-	(243,000)	(427,479)
Outdoor Recreation	(3,589,892)	(4,200,282)	(8,100,000)	(15,890,175)
Indoor Recreation	9,368,493	(2,871,702)	(5,719,500)	777,291
Library Services	1,507,655	(211,036)	(5,310,500)	(4,013,881)
Admin Studies	(3,066,582)	(6,097,346)	(90,000)	(9,253,928)
Burlington Roads SAC	4,198,145	-	(10,760,000)	(6,561,855)
Homes for Aged	6,278,450	-	-	6,278,450
Health	839,982	-	-	839,982
Social&Child	881,411	-	-	881,411
Housing	5,019,840	-	-	5,019,840
Parking	5,783,821	-	-	5,783,821
Provincial Offences Act	(29,683)	-	-	(29,683)
Hamilton Conservation Authority	242,188	-	-	242,188
Waste Diversion	1,613,435	(185,501)	(869,000)	558,934
Dundas/Waterdown SAC	(6,260,873)	-	-	(6,260,873)
Go Transit	(788)	-	-	(788)
TOTAL	285,419,922	(170,481,710)	(296,221,528)	(181,283,315)

Note: The DC Reserve Policy (Report FCS13035) permits the General Manager of Finance and Corporate Services to change approved DC funding from debt funded to reserve funded in order to maintain the sustainability of the DC reserves. Table 2 reflects current estimates under this authority by showing some reserve funding from the rates (water, linear wastewater, storm water) reserves.

ALTERNATIVES FOR CONSIDERATION

Not applicable.

OUR Vision: To be the best place to raise a child and age successfully.
 OUR Mission: To provide high quality cost conscious public services that contribute to a healthy, safe and prosperous community, in a sustainable manner.
 OUR Culture: Collective Ownership, Steadfast Integrity, Courageous Change, Sensational Service, Engaged Empowered Employees.

ALIGNMENT TO THE 2016 – 2025 STRATEGIC PLAN

Community Engagement and Participation

Hamilton has an open, transparent and accessible approach to City government that engages with and empowers all citizens to be involved in their community

Economic Prosperity and Growth

Hamilton has a prosperous and diverse local economy where people have opportunities to grow and develop.

Built Environment and Infrastructure

Hamilton is supported by state-of-the-art infrastructure, transportation options, buildings and public spaces that create a dynamic City.

Our People and Performance

Hamiltonians have a high level of trust and confidence in their City government.

APPENDICES AND SCHEDULES ATTACHED

Appendix “A” to Report FCS21047 – Development Charges Reserve Funds for the period of January 1, 2020 to December 31, 2020

Appendix “B” to Report FCS21047 – Development Charges Funded Projects for the year ended December 31, 2020

Appendix “C” to Report FCS21047 – Development Charges Project Funding by Reserve for the year ended December 31, 2020

Appendix “D” to Report FCS21047 – Development Charges Capital Projects’ Closing Summary for the year ended December 31, 2020

Appendix “E” to Report FCS21047 – Eight Year (2013 – 2020) Development Charges Exemption Summary

SA/dt

CITY OF HAMILTON
Development Charges Reserve Funds
For the period of January 1, 2020 to December 31, 2020

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 1/20				Note 1	Financing	Dec 31/20
		\$	\$	\$	\$	\$	\$	\$
	Water Services	39,046,669	776,549	7,971,753	(62,618)	4,426,652	(1,563,204)	50,595,802
	Wastewater Services	75,028,978	1,542,507	11,277,442	(20,988)	964,837	(10,712)	88,782,063
	Linear Wastewater	17,707,918	361,979	15,044,602	(250,308)	1,292,358	(3,532,407)	30,624,113
	Storm Water	23,163,250	528,221	20,047,725	(205,023)	1,347,061	(2,893,481)	41,987,753
	Roads	19,347,536	384,215	26,778,972	(6,951,845)	4,192,873	(4,482,354)	39,269,397
	Public Wks&Roll Stock	2,806,874	63,945	2,540,429	-	457,931	(2,310,798)	3,558,381
	Transit Services	(2,762,976)	(55,182)	2,500,852	-	1,091,688	(324,000)	450,382
	Airport	2,172,141	44,974	590,673	-	235,957	-	3,043,745
Note 2	Fire Protection	2,471,188	50,936	727,374	(732,446)	419,568	-	2,936,620
	Police Services	593,420	14,428	1,043,937	(300,438)	290,614	(71,420)	1,570,542
	Ambulance Services	(367,632)	(6,917)	210,332	(60,088)	39,825	-	(184,479)
	Outdoor Recreation	(3,509,722)	(90,663)	2,979,208	-	323,947	(3,292,663)	(3,589,892)
Note 2	Indoor Recreation	6,280,602	115,025	5,589,025	-	936,036	(3,552,196)	9,368,493
	Library Services	349,729	9,121	1,538,205	(281,493)	144,944	(252,851)	1,507,655
	Admin Studies	(3,681,777)	(55,341)	1,908,604	(61,178)	279,035	(1,455,926)	(3,066,582)
	Burlington Roads SAC	3,371,069	69,343	757,733	-	-	-	4,198,145
	Homes for Aged	2,313,541	84,644	3,859,343	-	20,922	-	6,278,450
	Health	556,136	14,007	269,746	-	93	-	839,982
	Social&Child	666,106	15,391	198,434	-	1,480	-	881,411
Note 2	Housing	3,900,629	80,607	976,347	-	62,258	-	5,019,840
	Parking	4,038,948	89,662	1,376,823	-	278,388	-	5,783,821
	Provincial Offences Act	54,055	1,736	115,439	(222,590)	21,678	-	(29,683)
	Hamilton Conservation Authority	236,838	4,631	719	-	-	-	242,188
	Waste Diversion	711,292	18,921	1,057,991	-	187,730	(362,499)	1,613,435
	Subtotal	194,494,814	4,062,740	109,361,707	(9,149,014)	17,015,876	(24,104,510)	291,681,583
	GO Transit							
	GO Transit	(648)	2,492	437,082	(439,714)	-	-	(788)
	Subtotal	- 648	2,492	437,082	(439,714)	-	-	(788)
	Special Area Charges							
	DunWat SAC	(7,499,865)	(143,526)	1,382,519	-	-	-	(6,260,873)
	Binbrook SAC	(0)	-	-	-	-	-	(0)
	Subtotal	(7,499,865)	(143,526)	1,382,519	-	-	-	(6,260,873)
	Grand Total	186,994,300	3,921,705	111,181,308	(9,588,728)	17,015,876	(24,104,510)	285,419,922

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 with repayment in 2020.

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

Reserve #	110320	110312	110338
2020 year end balance	9,149,161	2,204,757	5,019,840
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	-
2020 year end balance adjusted for borrowings	<u>8,703,632</u>	<u>1,981,993</u>	<u>19,840</u>

CITY OF HAMILTON
Development Charges Funded Projects
for the year ended December 31, 2020

PROJECT ID	DESCRIPTION	DEV. CHARGES YTD	DEBT DEV. CHARGES YTD	SUBSIDIES	OTHER REVENUES	CURRENT BUDGET CONTRIBUTION	DEBENTURE FINANCING	RESERVE FINANCING	TOTAL REVENUES
		\$	\$	\$	\$	\$	\$	\$	\$
3381355301	14 DC Study & '15-18 Intensif	(66,897)	0	0	0	0	0	452	(66,445)
3381855301	Development Charges' Bylaw	(47,182)	0	0	0	0	0	(5,242)	(52,425)
3381980901	Development Charge Appeals	7,304	0	0	0	0	0	0	7,304
3620604500	Update Noise Exposure Forecast	36,640	0	0	0	0	0	0	36,640
3620604600	Secondary plan -AEGD	(161,272)	0	0	0	0	0	6,443	(154,829)
3762055001	Police Space Feasibility Study	71,420	0	0	0	250,000	0	0	321,420
4030980978	Growth Related Studies	14,500	0	0	0	0	0	0	14,500
4030980984	Rymal-Up Centennial to Dartnal	(154,787)	0	0	0	0	0	(27,315)	(182,102)
4030980986	TrinityChurchCorridor-53&Stone	(2,039,218)	0	0	0	0	0	(414,599)	(2,453,817)
4031180195	Green Mt-First to Centennial	188,061	0	0	0	0	0	0	188,061
4031280288	Mountain Brow Rd-Waterdown	619,323	0	0	0	0	0	0	619,323
4031319101	Road Reconstruction 2013	(480,000)	0	0	0	0	0	0	(480,000)
4031380377	Arvin - McNeilly to 350m W	102,407	0	0	0	0	0	0	102,407
4031380384	Highland - Upper Mount Albion	57,156	0	0	0	0	0	0	57,156
4031380386	Parkside Drive Urbanization	15,000	0	0	0	0	0	0	15,000
4031380390	East-West Corridor Waterdown	1,952,959	0	0	209,030	0	0	0	2,161,990
4031480582	2014 Develpmnt Rd Urbanization	8,801	0	0	0	0	0	0	8,801
4031580584	Nebo - Rymal to Twenty Rd E	62,735	0	0	0	0	0	0	62,735
4031580585	Twenty Rd Extension Sched C EA	28,526	0	0	0	0	0	0	28,526
4031580587	Fifty Road EA	48,568	0	0	0	0	0	0	48,568
4031580588	Gordon Dean Avenue	60,010	0	0	0	0	0	0	60,010
4031580589	Rymal - Fletcher to Up Centenn	1,144,000	0	2,178,000	0	159,000	0	0	3,481,000
4031580594	First Rd W - Green Mtn to Mud	677,381	0	624,000	0	0	0	0	1,301,381
4031680582	2016 Develpmnt Rd Urbanization	37,918	0	0	0	0	0	0	37,918
4031680685	RHBP-Dartnall-Stone to Rymal	(496,627)	0	0	0	0	0	(133,902)	(630,529)
4031711222	Annual New Sidewalk Program	(24,000)	0	0	0	0	0	0	(24,000)
4031780781	Hwy 8 Improvements Class EA	124,133	0	0	0	0	0	0	124,133
4031780789	RR 56 - Rymal to ROPA 9	61,571	0	864,000	0	0	0	0	925,571
4031821350	Fleet Additions - Roads O&M	59,400	0	0	0	0	0	0	59,400
4031880582	2018 Develpmnt Rd Urbanization	216,295	0	0	0	0	0	0	216,295
4031880883	Dickenson Road Class EA	147,593	0	0	0	0	0	0	147,593
4031921350	Fleet Additions - Roads O&M	122,596	0	0	0	0	0	(3,524)	119,072
4031980783	Glancaster EA Garner to Dicken	41,052	0	0	0	0	0	0	41,052
4031980941	New Signal - Dundas @ Pamela	43,282	0	0	0	(2,000)	0	0	41,282
4031980942	New Signal - Dundas @ Mallard	20,595	0	0	0	0	0	0	20,595
4031980951	Springbrook Ave Ph 2	527,249	0	225,000	0	220,000	0	0	972,249
4032011028	Southcote-Garner to Hwy 403 BR	573	0	0	0	56,000	0	0	56,573
4032011222	Annual New Sidewalk Program	45,418	0	0	0	22,000	0	0	67,418
4032021350	Fleet Additions - Roads O&M	103,889	0	0	0	71,000	0	0	174,889
4032080089	Book EA - Hwy 6 to Glancaster	20,000	0	0	0	100,000	0	0	120,000
4032080288	Up Well-Stone Church-Limeridge	10,930	0	0	0	60,000	0	0	70,930

CITY OF HAMILTON
Development Charges Funded Projects
for the year ended December 31, 2020

PROJECT ID	DESCRIPTION	DEV. CHARGES YTD \$	DEBT DEV. CHARGES YTD \$	SUBSIDIES \$	OTHER REVENUES \$	CURRENT BUDGET CONTRIBUTION \$	DEBENTURE FINANCING \$	RESERVE FINANCING \$	TOTAL REVENUES \$
8121655606	Site Plan Guidelines Update	63,361	0	0	0	0	0	0	63,361
8121755700	Woodland Protection Strategy	14,791	0	0	0	0	0	0	14,791
8121755705	Urbn & Rural Plns 5 Yr Review	31,018	0	0	0	0	0	0	31,018
8121955900	Community Energy Plan-CEP	66,443	0	0	0	0	0	0	66,443
8121957900	3D Model Development	97,575	0	0	0	0	0	0	97,575
8140755700	Aggregate Resource Study	11,015	0	0	0	0	0	0	11,015
8140855800	Official Plan-OMB Appeal	12,862	0	0	0	0	0	0	12,862
8141055100	Nodes & Corridors Plans	76,497	0	0	0	0	0	0	76,497
8141155103	Zoning By-law LPAT&OMB Appeals	162	0	0	0	0	0	0	162
8141555600	Hamilton Growth Management Rev	545,467	0	0	0	0	0	0	545,467
8141655600	2016 CityWide Employmnt Survey	1,642	0	0	0	9,000	0	0	10,642
	Total	24,104,510	(82,000)	4,582,257	223,186	6,112,826	0	2,862,846	37,803,624

CITY OF HAMILTON
Development Charges Project Funding by Reserve
December 31, 2020

PROJECT ID	DESCRIPTION	Water	Wastewater - Linear	Wastewater - Facilities	Storm Water	Roads	PW & Rolling Stock	Transit	Police Services	Outdoor Rec	Indoor Rec	Admin - Community	Admin - Hard	Library	Waste Diversion	TOTAL
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4401956933	HRTMP Init15-7_Hwy5-MtnBrowLnk	0	0	0	0	0	0	0	0	32,070	0	0	0	0	0	32,070
4401956934	Chedoke Falls Viewing Implmnt	0	0	0	0	0	0	0	0	202,230	0	0	0	0	0	202,230
4402055001	Parkland Acquistion Strategy	0	0	0	0	0	0	0	0	11,277	0	(344)	0	0	0	10,933
4402056002	Skinner Pk WaterdwnSNgrbrd Pk1	0	0	0	0	0	0	0	0	26,400	0	0	0	0	0	26,400
4402056010	Highland Rd Pk-Central Pk Dev	0	0	0	0	0	0	0	0	77,600	0	0	0	0	0	77,600
4402056024	Summit Phase 10 (Parkette)	0	0	0	0	0	0	0	0	37,400	0	0	0	0	0	37,400
4402056820	Waterford Park	0	0	0	0	0	0	0	0	417,250	0	0	0	0	0	417,250
4411506107	Pier5-7 Marina Shoreline Rehab	0	0	0	0	0	0	0	0	406,853	0	0	0	0	0	406,853
4661720010	Traffic Signal Modernization	0	0	0	0	(40,000)	0	0	0	0	0	0	0	0	0	(40,000)
4661820821	New Signal-Drakes @ North S Rd	0	0	0	0	(50,463)	0	0	0	0	0	0	0	0	0	(50,463)
4662020022	NewSignal - Queen @ Napier	0	0	0	0	125,651	0	0	0	0	0	0	0	0	0	125,651
4662020024	New Signal - Glanair	0	0	0	0	202,675	0	0	0	0	0	0	0	0	0	202,675
4901955900	Parking Master Plan Consultant	0	0	0	0	0	0	0	0	0	0	62,603	0	0	0	62,603
5121290111	Leaf&Yard Composting FacReloc	0	0	0	0	0	0	0	0	0	0	0	0	0	90,000	90,000
5122051700	MRF Lifecycle Replacement	0	0	0	0	0	0	0	0	0	0	0	0	0	197,499	197,499
5122090200	Diversion Container Replcmnt	0	0	0	0	0	0	0	0	0	0	0	0	0	75,000	75,000
5140795756	SCUBE 2ndary-W Servicing Plan	0	0	0	0	0	0	0	0	0	0	0	(53,189)	0	0	(53,189)
5141080092	Binbrook-Water Tower-Fletcher	(197)	0	0	0	0	0	0	0	0	0	0	0	0	0	(197)
5141096011	2010 Intnsificatn Infra Upgrad	48,605	0	0	0	0	0	0	0	0	0	0	0	0	0	48,605
5141297282	Waterdown S Storage - PD W-07	246,101	0	0	0	0	0	0	0	0	0	0	0	0	0	246,101
5141380370	Upper Mount Albion - Highland	(33,913)	0	0	0	0	0	0	0	0	0	0	0	0	0	(33,913)
5141395354	PD18 Elevated Reservoir W14	14,212	0	0	0	0	0	0	0	0	0	0	0	0	0	14,212
5141495551	PD7 Elevated Reservoir W-23	680,455	0	0	0	0	0	0	0	0	0	0	0	0	0	680,455
5141555264	City-Wide Water MP	0	0	0	0	0	0	0	0	0	0	0	113,340	0	0	113,340
5141564533	Up Wentworth - Hydro to Twenty	20,463	0	0	0	0	0	0	0	0	0	0	0	0	0	20,463
5141580588	RR 56 - Binbrook to Viking	(5,229)	0	0	0	0	0	0	0	0	0	0	0	0	0	(5,229)
5141595553	HD12A PS Upgrades (W-04)	34,965	0	0	0	0	0	0	0	0	0	0	0	0	0	34,965
5141667423	Freelton Well FDF01 Capacity	31,760	0	0	0	0	0	0	0	0	0	0	0	0	0	31,760
5141680682	Dundas - Spring Crk to Skinner	(88)	0	0	0	0	0	0	0	0	0	0	0	0	0	(88)
5141680683	Twenty - Nebo to 900m w	(78,984)	0	0	0	0	0	0	0	0	0	0	0	0	0	(78,984)
5141695883	York & Valley HD016 WPS (W-26)	39,120	0	0	0	0	0	0	0	0	0	0	0	0	0	39,120
5141780785	RHBP-Dartnall - Stone to Rymal	(46,855)	0	0	0	0	0	0	0	0	0	0	0	0	0	(46,855)
5141795850	Greenhill PS HD04B & HD05A	305,593	69,171	0	0	0	0	0	0	0	0	0	0	0	0	374,764
5141796752	PD16 Trunk - PS HD016 to Hwy 5	70,840	0	0	0	0	0	0	0	0	0	0	0	0	0	70,840
5142096850	Locke Trunk Watermain W-19	318,351	0	0	0	0	0	0	0	0	0	0	0	0	0	318,351
5161180187	Garner Rd W-Raymond to Hwy 6	0	468,124	0	0	0	0	0	0	0	0	0	0	0	0	468,124
5161180188	RR56-Binbrook Rd to Viking Dr	0	(66,546)	0	0	0	0	0	0	0	0	0	0	0	0	(66,546)
5161555264	City-Wide Wastewater MP	0	0	0	0	0	0	0	0	0	0	0	270,000	0	0	270,000
5161796786	First Street PS Upgrade DC014	0	875,152	0	0	0	0	0	0	0	0	0	0	0	0	875,152
5161880184	Up Mt Albion-Highland to Rymal	0	(41,957)	0	0	0	0	0	0	0	0	0	0	0	0	(41,957)
5161955640	Flow Monitoring Program	0	64,262	0	0	0	0	0	0	0	0	0	0	0	0	64,262
5161966102	Woodward WWTP - Expansion	0	0	12,962	0	0	0	0	0	0	0	0	0	0	0	12,962
5161967123	AEGD Growth Initiative	0	2,040,939	0	0	0	0	0	0	0	0	0	0	0	0	2,040,939
5161996011	Intensification Infra Upgrades	0	80,749	0	0	0	0	0	0	0	0	0	0	0	0	80,749
5162055880	I&I Flow Monitoring Program	0	67,767	0	0	0	0	0	0	0	0	0	0	0	0	67,767
5180680685	SWMP-A15 Meadowlands IV Pond	0	0	0	(232,093)	0	0	0	0	0	0	0	0	0	0	(232,093)
5181080090	2010 Annual Storm Water Mngmnt	0	0	0	(116,366)	0	0	0	0	0	0	0	0	0	0	(116,366)
5181180090	2011 Annual Storm Water Mngmnt	0	0	0	(50,225)	0	0	0	0	0	0	0	0	0	0	(50,225)
5181280090	2012 Annual Storm Water Mngmnt	0	0	0	(231,732)	0	0	0	0	0	0	0	0	0	0	(231,732)
5181280292	SWMP - A13 Springbrok Pond	0	0	0	(26,958)	0	0	0	0	0	0	0	0	0	0	(26,958)
5181280297	SCUBE Master Drainage Plan EA	0	0	0	40,000	0	0	0	0	0	0	0	0	0	0	40,000
5181380090	2013 Annual Storm Water Mngmnt	0	0	0	(329,468)	0	0	0	0	0	0	0	0	0	0	(329,468)
5181380377	Arvin - McNeilly to 350m W	0	0	0	18,509	0	0	0	0	0	0	0	0	0	0	18,509
5181380390	Highland - Upper Mount Albion	0	0	0	(556,823)	0	0	0	0	0	0	0	0	0	0	(556,823)
5181480090	2014 Annual Storm Water Mngmnt	0	0	0	(250,012)	0	0	0	0	0	0	0	0	0	0	(250,012)
5181480461	Parkside Urbanization - Ph1	0	0	0	(56,201)	0	0	0	0	0	0	0	0	0	0	(56,201)
5181480485	SWMP - H-9 Mewburn-Sheldon	0	0	0	490,496	0	0	0	0	0	0	0	0	0	0	490,496
5181480486	SWMP - St Elizabeth Ponds	0	0	0	2,177	0	0	0	0	0	0	0	0	0	0	2,177
5181580586	SWMF H-24 (Mewburn Pond)	0	0	0	4,898,935	0	0	0	0	0	0	0	0	0	0	4,898,935
5181580594	First Rd W - Green Mtn to Mud	0	0	0	138,433	0	0	0	0	0	0	0	0	0	0	138,433
5181780090	Annual SWM Program	0	0	0	(1,295,480)	0	0	0	0	0	0	0	0	0	0	(1,295,480)
5181880090	2018 Annual Storm Water Mngmnt	0	0	0	108,942	0	0	0	0	0	0	0	0	0	0	108,942
5181880870	Lewis Rd Culvert near Barton	0	0	0	554,159	0	0	0	0	0	0	0	0	0	0	554,159
5181980960	RR56 and Swayze Rd	0	0	0	135,382	0	0	0	0	0	0	0	0	0	0	135,382
5182080089	Rymal - Fletcher to Up Cent	0	0	0	732,027	0	0	0	0	0	0	0	0	0	0	732,027
5301783700	HSR Bus Expansion Prgrm-10 Yr	0	0	0	0	0	0	324,000	0	0	0	0	0	0	0	324,000
7101254201	Scott Park-New Senior Centre	0	0	0	0	0	0	0	0	0	850,000	0	0	0	0	850,000

CITY OF HAMILTON
Development Charges Project Funding by Reserve
December 31, 2020

PROJECT ID	DESCRIPTION	Water	Wastewater - Linear	Wastewater - Facilites	Storm Water	Roads	PW & Rolling Stock	Transit	Police Services	Outdoor Rec	Indoor Rec	Admin - Community	Admin - Hard	Library	Waste Diversion	TOTAL	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
7101551501	Facility Vehicles	0	0	0	0	0	32,656	0	0	0	0	0	0	0	0	0	32,656
7101558501	Parkdale Outdoor Pool Redev	0	0	0	0	0	0	0	0	0	62,693	0	0	0	0	0	62,693
7101654603	Beverly Rec Centre & School	0	0	0	0	0	0	0	0	0	948,854	0	0	0	0	0	948,854
7101654609	Greensville Rec Centre&School	0	0	0	0	0	0	0	0	0	298,008	0	0	0	0	0	298,008
7101654802	Wm Connell Park Washroom	0	0	0	0	0	0	0	0	0	249,276	0	0	0	0	0	249,276
7101754508	Public Use Feasibility Study	0	0	0	0	0	0	0	0	0	0	26,033	0	0	0	0	26,033
7101754706	Valley Park Comm Centre Fit-up	0	0	0	0	0	0	0	0	0	105,793	0	0	0	0	0	105,793
7101841800	Prks North Yrd at Bayfront Prk	0	0	0	0	0	1,841,546	0	0	0	0	0	0	0	0	0	1,841,546
7101854508	Public Use Feasibility Study	0	0	0	0	0	0	0	0	0	0	5,288	0	0	0	0	5,288
7101954903	Riverdale Community Hub	0	0	0	0	0	1,041	0	0	0	1,036,959	0	0	0	0	0	1,038,000
7101954906	MtHope New Recreation Facility	0	0	0	0	0	0	0	0	0	612	0	0	0	0	0	612
7401755703	10Yr HFD Service Delivery Plan	0	0	0	0	0	0	0	0	0	0	0	(46,914)	0	0	0	(46,914)
7501741610	New Library - Greensville	0	0	0	0	0	0	0	0	0	0	0	0	238,887	0	0	238,887
7502041200	Parkdale Landing	0	0	0	0	0	0	0	0	0	0	0	0	13,964	0	0	13,964
8101655600	2016 Comp Zoning By-Law	0	0	0	0	0	0	0	0	0	0	371,000	0	0	0	0	371,000
8121655602	DC Study and Grids Update	0	0	0	0	0	0	0	0	0	0	0	4,184	0	0	0	4,184
8121655606	Site Plan Guidelines Update	0	0	0	0	0	0	0	0	0	0	63,361	0	0	0	0	63,361
8121755700	Woodland Protection Strategy	0	0	0	0	0	0	0	0	0	0	34,333	0	0	0	0	34,333
8121755705	Urbn & Rural Plns 5 Yr Review	0	0	0	0	0	0	0	0	0	0	11,477	0	0	0	0	11,477
8121955900	Community Energy Plan-CEP	0	0	0	0	0	0	0	0	0	0	66,443	0	0	0	0	66,443
8121957900	3D Model Development	0	0	0	0	0	0	0	0	0	0	97,575	0	0	0	0	97,575
8140755700	Aggregate Resource Study	0	0	0	0	0	0	0	0	0	0	11,015	0	0	0	0	11,015
8140855800	Official Plan-OMB Appeal	0	0	0	0	0	0	0	0	0	0	12,862	0	0	0	0	12,862
8141055100	Nodes & Corridors Plans	0	0	0	0	0	0	0	0	0	0	76,497	0	0	0	0	76,497
8141155103	Zoning By-law LPAT&OMB Appeals	0	0	0	0	0	0	0	0	0	0	162	0	0	0	0	162
8141555600	Hamilton Growth Management Rev	0	0	0	0	0	0	0	0	0	0	545,467	0	0	0	0	545,467
8141655600	2016 CityWide Employmnt Survey	0	0	0	0	0	0	0	0	0	0	1,642	0	0	0	0	1,642
TOTAL		1,563,204	3,532,407	10,712	2,893,481	4,482,354	2,310,798	324,000	71,420	3,292,663	3,552,195	1,407,217	48,709	252,851	362,499	24,104,510	

CITY OF HAMILTON
Development Charges Capital Projects' Closing Summary
for the year ended December 31, 2020

Project ID	Description	Budget (\$)	Final Funding (\$)								Total	
			DC Reserve Funding	DC Debt Funding	Reserve Financing	Other Revenue	Federal Contribution	Provincial Contribution	Current Budget Contribution	Debenture Financing		
3381355301	14 DC Study & '15-18 Intensif	864,450	602,075							66,897		668,972
3620604600	Secondary plan -AEGD	2,745,440	1,689,468				41,043			93,443	652,000	2,601,631
4030980984	Rymal-Up Centennial to Dartnal	1,537,440	613,933							242,685	768,722	1,625,340
4030980986	TrinityChurchCorridor-53&Stone	16,771,000	6,541,782				654,954			1,815,401	5,992,898	15,005,035
4031680582	2016 Develpmnt Rd Urbanization	500,000	425,001							24,000		449,001
4031680685	RHBP-Dartnall-Stone to Rymal	5,711,000	4,002,374				4,090			1,078,098		5,084,561
4031711222	Annual New Sidewalk Program	490,000	299,857							24,000		323,857
4031921350	Fleet Additions - Roads O&M	200,000	122,596							67,476		190,072
4400856600	Olmstead Natural Area	1,335,518	241,529				425,000			682,605		1,349,134
4401256801	Green Millen Shore EstsWtrfnt	704,480	575,532							128,948		704,480
4401556510	Dundas Valley HS Soccer	267,478								31,478		31,478
4401556512	Glanbrook Hills Park	731,459	689,682				5,000			1,777		696,459
4401856300	Parkside Hills	97,375	87,437							9,938		97,375
4661720010	Traffic Signal Modernization	800,000	651,668							40,000		691,668
5121993000	Resource Recovery Centre	207,772	43,000							186,871		229,871
5141596152	PD11 (Governor's Rd) Extend	1,180,000	1,120,000							60,000		1,180,000
5141780785	RHBP-Dartnall - Stone to Rymal	592,500	453,145				12,532			71,075		536,752
5161180188	RR56-Binbrook Rd to Viking Dr	890,000	693,454							118,257		811,711
5161555955	Inflow & Infiltration	474,000	250,000							224,000		474,000
5161755955	Inflow & Infiltration	300,000	150,000							150,000		300,000
5181180188	RR56-Binbrook Rd to Cemetery	2,450,000	1,903,995							285,000		2,188,995
5181274800	Watercourse 5 and 6	3,850,000	397,595							372,000		769,595
5181480461	Parkside Urbanization - Ph1	930,000	503,799				82,050			324,017		909,865
Total		43,629,911	22,057,921	-	-	1,224,668	-	125,676	6,097,966	7,413,620	36,919,852	

Notes:

- [1]: Where a project was identified to be debt funded, but debt had not yet been issued for the project, the project was closed and the debt funding recorded in a holding account to be funded with the next City debt issuance
[2]: This summary includes projects closed through the 2020 Capital Projects Closing Reports (FCS20079, FCS20079(a))
[3]: Where excess funding was approved/identified through the closing report the budget has been adjusted on this schedule

CITY OF HAMILTON
Eight Year Development Charges Exemption Summary

Eight Year History

	2013	2014	2015	2016	2017	2018	2019	2020	8 Year Total
DC Exemptions By Area									
Hamilton	\$ 9,237,467	\$ 16,179,960	\$ 4,955,063	\$ 11,629,859	\$ 19,009,777	\$ 7,910,391	\$ 29,929,989	\$ 17,596,731	\$ 116,449,237
Stoney Creek	2,920,238	2,681,818	2,480,781	1,933,947	2,039,113	571,919	582,847	1,011,190	\$ 14,221,853
Flamborough	217,578	8,217,783	801,666	2,858,491	2,085,378	6,753,806	3,608,418	5,271,469	\$ 29,814,589
Ancaster	1,369,355	537,364	655,867	1,021,527	2,253,048	2,530,883	1,464,329	4,671,298	\$ 14,503,670
Glanbrook	60,617	1,811,077	4,533,314	431,516	378,343	483,534	5,458,725	12,682,093	\$ 25,839,219
Dundas	59,300	679,060	298,946	96,791	169,840	132,483	297,593	74,586	\$ 1,808,599
Total Exemptions By Area	\$ 13,864,555	\$ 30,107,062	\$ 13,725,637	\$ 17,972,132	\$ 25,935,498	\$ 18,383,016	\$ 41,341,901	\$ 41,307,367	\$ 202,637,168

DC Act Statutory Exemptions									
Residential Intensification	\$ 11,576	\$ 528,665	\$ 685,923	\$ 1,189,027	\$ 2,251,960	\$ 2,634,333	\$ 3,086,550	\$ 3,972,243	\$ 14,360,277
50% Industrial expansion	2,341,814	1,220,113	485,441	2,718,715	3,537,639	1,512,450	303,275	3,564,391	\$ 15,683,838
Subtotal DC Act Statutory Exemptions	\$ 2,353,390	\$ 1,748,778	\$ 1,171,363	\$ 3,907,742	\$ 5,789,599	\$ 4,146,783	\$ 3,389,825	\$ 7,536,634	\$ 30,044,114

Council Authorized									
Residential Exemptions									
Affordable Housing	\$ 56,190	\$ 414,023	\$ 283,720	\$ 36,113		\$ 525,460	\$ 1,341,836	\$ -	\$ 2,657,342
Farm Help Houses					53,730	-	-	-	\$ 53,730
Student Residence			115,070	103,570	2,050,125	-	-	489,308	\$ 2,758,073
Redevelopment for residential facility					17,089	-	-	20,045	\$ 37,133
Laneway House / Garden Suite								43,489	\$ 43,489
Non-Residential Exemptions									
Industrial rate reduced from max	670,131	1,053,241	1,844,481	666,318	2,652,471	1,955,378	6,144,739	19,057,768	\$ 34,044,528
Stepped non-industrial rates	2,034,575	1,190,944	463,987	761,142	813,419	1,641,659	1,329,341	52,844	\$ 8,287,910
Non-industrial expansion	525,025	1,081,948	256,693	449,210	713,225	748,338	851,001	4,843	\$ 4,630,283
Academic ^[4]	4,289,403	325,912	-	3,176,896	2,114,952	1,407,708	2,463,843	-	\$ 13,778,714
Public Hospital	10,870								\$ 10,870
Agricultural Use		7,652,982	1,257,589	2,579,039	491,027	6,905,765	4,367,557	3,161,098	\$ 26,415,057
Place of Worship		614,436	161,318	84,509	24,407	115,043	24,670	750,922	\$ 1,775,304
Parking Structure					3,841,662	-	-	-	\$ 3,841,662
Covered Sports Field									\$ -
Residential & Non-residential Exemptions									
Downtown Hamilton CIPA	2,814,787	11,095,535	1,118,464	4,891,965	5,820,647	493,249	20,157,605	8,694,113	\$ 55,086,365
Downtown Public Art	231,191	44,333			641,050	-	-	-	\$ 916,574
Heritage Building					337,372	-	-	-	\$ 337,372
Transition Policy	56,584	4,802,094	6,761,281	228,632	532,585	443,634	1,271,486	1,496,304	\$ 15,592,599
Council Granted	822,409	82,836	4,406	1,086,996	42,138	-	-	-	\$ 2,038,785
ERASE ^[1]			287,265						\$ 287,265
Subtotal Council Authorized Exemptions	\$ 11,511,165	\$ 28,358,283	\$ 12,554,273	\$ 14,064,390	\$ 20,145,899	\$ 14,236,233	\$ 37,952,076	\$ 33,770,733	\$ 172,593,053
Total Exemptions By Development Type	\$ 13,864,555	\$ 30,107,062	\$ 13,725,637	\$ 17,972,132	\$ 25,935,498	\$ 18,383,016	\$ 41,341,901	\$ 41,307,367	\$ 202,637,168

DC Exemption Funding									
Exemptions funded from Rates Budget ^[2]	\$ 7,280,599	\$ 8,000,000	\$ 7,750,000	\$ 7,640,000	\$ 7,400,000	\$ 4,979,919	\$ 9,000,000	\$ 8,000,000	\$ 60,050,518
Exemptions funded from Tax Budget ^[3]				3,000,000	3,000,000	5,525,460	7,841,836	8,500,000	\$ 27,867,296
Exemptions funded from Council (Rate portion)					18,895				\$ 18,895
Exemptions funded from Council (Tax portion)					23,243				\$ 23,243
Total DC Exemption Funding	\$ 7,280,599	\$ 8,000,000	\$ 7,750,000	\$ 10,640,000	\$ 10,442,138	\$ 10,505,379	\$ 16,841,836	\$ 16,500,000	\$ 87,959,952
Net total unfunded Exemptions	\$ 6,583,956	\$ 22,107,062	\$ 5,975,637	\$ 7,332,132	\$ 15,493,360	\$ 7,877,637	\$ 24,500,066	\$ 24,807,367	\$ 114,677,216

Prior Year DC Exemption Funding									
2017 YE Surplus allocated to NR Roads Exemptions									\$ 8,000,000
2018 Rates Exemption Funding Surplus									4,020,081
2018 YE Surplus allocated to NR Roads Exemptions									\$ 538,630
2018 YE Surplus allocated to Rates Exemption									2,700,000
Total Prior Year DC Exemption Funding									\$ 15,258,711
Net total unfunded Exemptions (Prior Years)									\$ 99,418,505
Net total Discretionary unfunded Exemptions (Prior Years)									\$ 69,374,391

Notes:
[1] ERASE used to be grouped with other exemptions, now funding recovered through the future ERASE grant/future taxes.
[2] 2020 Rates Budget funded \$8M
[3] In the prior year, Exemptions funded from the Housing Reserve were included as funded under the "Tax Budget." However, in 2020, there were no Housing exemptions to be funded.