




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

TO:	Chair and Members Audit, Finance and Administration Committee
COMMITTEE DATE:	June 15, 2023
SUBJECT/REPORT NO:	Development Charges Reserves Status Report as of December 31, 2022 (FCS23035) (City Wide)
WARD(S) AFFECTED:	City Wide
PREPARED BY:	Kerry Meissner (905) 546-2424 Ext. 2790
SUBMITTED BY:	Mike Zegarac General Manager, Finance and Corporate Services Corporate Services Department
SIGNATURE:	

RECOMMENDATION(S)

That Report FCS23035, "Development Charges Reserves Status Report as of December 31, 2022", 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 DC Reserves as of December 31, 2022 is \$467.13 M, which has increased by \$93.53 M since 2021. The increase is primarily due to in-year collections exceeding in-year capital financing. The balance of \$467.13 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 (page 5) and details by DC Service are provided in Appendix "A" to Report FCS23035.

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.

**SUBJECT: Development Charges Reserves Status Report as of
December 31, 2022 (FCS23035) (City Wide) – Page 2 of 11**

There are a few DC services in Appendix “A” to Report FCS23035 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 (2022 – \$50.01 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 being completed (e.g. subdivision, industrial park) and, therefore, expenditures often precede the collection of DCs. Significant negative balances can usually be mitigated by financing large projects over longer periods of time through debt financing.

If all approved direct capital funding (\$140.08 M) were allocated to the approved projects and approved debt funding (\$615.71 M) were to be cash funded from the DC reserves, the 2022 DC reserves adjusted balance would be a deficit balance of \$288.66 M, which represents a decrease of \$162.61 M from 2021. A summary is provided in Table 2 (page 7).

Alternatives for Consideration – Not Applicable

FINANCIAL – STAFFING – LEGAL IMPLICATIONS

Financial: The consolidated DC reserve balance in 2022 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 \$467.13 M, as outlined in Appendix “A” to Report FCS23035. Summary information on the DC reserves is provided in Tables 1 and 2 (pages 5 and 7 respectively).

Staffing: None.

Legal: The DC Act 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 FCS23035 addresses this legal requirement.

HISTORICAL BACKGROUND

As per the requirements of the DC Act, 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, which must be made available to the public and forwarded to the Ministry of Municipal Affairs and Housing, at their request.

**SUBJECT: Development Charges Reserves Status Report as of
December 31, 2022 (FCS23035) (City Wide) – Page 3 of 11**

Appendix “A” to Report FCS23035 summarizes the 2022 activity for each DC reserve. DC revenues were collected through the authorization of Municipal DC By-law 19-142, as amended, which was passed by Council in June 2019 and was amended in March 2021. Collections under DC By-laws are deposited into DC reserves.

Appendix “B” to Report FCS23035 provides a summary of the development charge funding to capital projects and Appendix “C” to Report FCS23035 provides a summary of the development charge funding to capital projects by reserve.

The Province updated Ontario Regulation 528/06 on November 25, 2022, with the effect of permitting municipalities to collect GO Transit charges until December 31, 2025. 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. City By-law 11-174 – GO Transit Development Charges will remain in effect until details of any future update become available.

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), now the West End Home Builders’ Association (WEHBA), on the grounds that the Region of Halton did not have the authority to include conservation authority capital costs in its DC By-law. The Ontario Municipal Board, now the Ontario Land Tribunal (OLT), rendered a decision of the WEHBA’s appeal to the Region of Halton and the decision allowed WEHBA’s appeal. This issue was also appealed by WEHBA on the same grounds for the 2014 City of Hamilton DC By-law.

The appeals on the 2014 City of Hamilton DC By-law were settled in November 2022 via OLT case OLT-22-003394. The City was directed to amend the 2014 City of Hamilton DC By-law such that the HCA charge was removed from the rate tables. This effectively resulted in a refund of every HCA fee that the City had collected. All refunds for HCA DCs collected by the City were issued in December 2022 from the HCA DC Reserves. Staff continues to support inquiries on these refunds and will submit the HCA DC Reserves for closure at an appropriate time.

RELEVANT CONSULTATION

Staff from the City's Planning and Economic Development Department have 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, 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 FCS23035 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 FCS23035 is provided in addition to the legislated requirements as described below.

The 2022 year-end consolidated DC reserve balance is \$467.13 M, as outlined in Appendix "A" to Report FCS23035.

The DC reserves balance as at December 31, 2022 reflects the application of PSAB reporting requirements for obligatory reserve funds.

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 projects. For this reason, the current year funding to each project often does not reflect the funding ratios identified in the DC background studies. Staff included Appendix "D" to Report FCS23035 to show the DC funded projects closed in the year and their final revenue funding from all sources. Appendix "D" to Report FCS23035 includes closed projects from October 1, 2021 to September 30, 2022. At the time of Report FCS23035 preparation, the projects closed during the period October 1, 2022 to December 31, 2022 have not yet been approved by Council. Accordingly, projects closed between October 1, 2022 and December 31, 2022 will be included on next year's Development Charges Reserves Status Report.

**SUBJECT: Development Charges Reserves Status Report as of
December 31, 2022 (FCS23035) (City Wide) – Page 5 of 11**

There are a few DC services in Appendix “A” to Report FCS23035 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 of each service.

Table 1 provides a continuity of DC Reserves with a summary of inflows and outflows in 2022 resulting in a consolidated PSAB balance of \$467.13 M at December 31, 2022.

Table 1 - DC Reserves Continuity (\$Millions)

Balance as of January 1, 2022		\$ 373.59
Funding Inflows		
Interest	\$	8.88
Collections	\$	99.30
DC Exemption Funding	\$	32.02
Internal Borrowing Repayment	\$	0.48
Subtotal of Inflows	\$	140.68
Funding Outflows		
Other Transfers	\$	0.14
Transfers to CBC	\$	14.77
External Debt Payments	\$	9.36
Direct Capital Funding	\$	22.87
Subtotal of Outflows	\$	47.14
Balance as of December 31, 2022		\$ 467.13

Note: Variances in totals may exist due to rounding

DC collections in 2022 totalled \$99.30 M, a \$15.49 M decrease from 2021. Residential DC collections decreased from \$104.58 M in 2021 to \$84.71 M in 2022 and non-residential DC collections increased from \$10.22 M in 2021 to \$14.59 M in 2022.

**SUBJECT: Development Charges Reserves Status Report as of
December 31, 2022 (FCS23035) (City Wide) – Page 6 of 11**

The City adopted By-law 22-158, Community Benefits Charges By-law on June 16, 2022 with an effective date of September 18, 2022. In accordance with the requirements in Section 37 (51) 1 of the *Planning Act, 1990*, as amended, the balances in the City's Airport and Parking DC Reserves were transferred to the City's Community Benefits Charge Transition Reserve which is part of the Community Benefits Charges Special Account required under Section 37(42) of the *Planning Act, 1990*, as amended. This transfer is further detailed in FCS23054.

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 portion of these exemptions. A 10-year (2013-2022) summary of the exemptions is included as Appendix "E" to Report FCS23035. Appendix "E" to Report FCS23035 shows that the total exemptions provided in 2022 has increased by \$11.18 M from \$39.41 M in 2021 to \$50.59 M in 2022.

The City's backlog of unfunded DC exemptions is highlighted in Appendix "E" to Report FCS23035. As of December 31, 2022, the City has \$58.81 M in unfunded discretionary DC exemptions. Through Report FCS22042(b), Council approved the transfer of \$8.88 M from the 2022 year-end surplus to fund 2022 discretionary exemptions. The 2023 Tax Supported Capital Budget (Report FCS22081) has been updated with a strategy to address the remaining funding shortfall in historical discretionary Development Charges (DC) exemptions.

Beginning in 2023, the Capital Financing Plan incorporates an additional \$6.5 M per year over an eight-year period (ending in 2030) as dedicated funding for DC exemptions.

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.

**SUBJECT: Development Charges Reserves Status Report as of
December 31, 2022 (FCS23035) (City Wide) – Page 7 of 11**

Table 2 provides the accounting DC reserve balance at December 31, 2022, 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.

Table 2- DC Adjusted Balance as at December 31, 2022				
DC Service	Dec. 31/22 Balance (\$)	Adjustments		Adjusted Balance (\$)
		Direct Capital Funding (\$)	DC Debt (\$)	
Water Services	74,939,322	(27,772,338)	(88,040,500)	(40,873,516)
Wastewater Services	114,475,939	(1,239,862)	(27,283,530)	85,952,547
Linear Wastewater	49,727,666	(7,976,420)	(225,009,898)	(183,258,652)
Storm Water	57,151,516	(30,869,948)	(37,340,000)	(11,058,432)
Roads	75,379,076	(40,053,754)	(90,385,099)	(55,059,776)
Public Wks&Roll Stock	8,468,954	(656,139)	-	7,812,815
Transit Services	12,854,963	(1,535,253)	(37,998,000)	(26,678,290)
Airport	-	-	-	-
Fire Protection	5,036,704	(555,601)	(18,813,800)	(14,332,697)
Police Services	4,496,500	(585,485)	(15,005,000)	(11,093,985)
Ambulance Services	(87,042)	-	(4,743,000)	(4,830,042)
Outdoor Recreation	2,622,878	(3,615,004)	(24,675,000)	(25,667,126)
Indoor Recreation	30,443,173	(12,069,199)	(12,319,500)	6,054,474
Library Services	7,096,161	-	(5,310,500)	1,785,661
Admin Studies	(4,083,154)	(5,789,397)	(790,000)	(10,662,551)
Burlington Road	6,369,708	-	(25,694,000)	(19,324,292)
Homes for Aged	7,230,884	(7,246,739)	-	(15,855)
Health	886,660	-	-	886,660
Social&Child	987,787	-	-	987,787
Housing	13,229,391	-	-	13,229,391
Parking	-	(23,067)	-	(23,067)
Provincial Offences Act	(191,092)	-	-	(191,092)
Hamilton Conservation Authority	44,725	-	-	44,725
Waste Diversion	5,102,392	(91,131)	(2,303,000)	2,708,261
Dundas/Waterdown SAC	(5,151,554)	-	-	(5,151,554)
GO Transit	96,523	-	-	96,523
TOTAL	467,128,080	(140,079,338)	(615,710,827)	(288,662,085)

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.

As seen in Table 2, if all approved direct capital funding (\$140.08 M) were allocated to the approved projects and approved debt funding (\$615.71 M) were to be cash funded from the DC reserves, the 2022 DC reserves adjusted balance would be a deficit balance of \$288.66 M, which represents a decrease of \$162.61 M from 2021.

**SUBJECT: Development Charges Reserves Status Report as of
December 31, 2022 (FCS23035) (City Wide) – Page 8 of 11**

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. Staff will undertake a review related to the changes to the DC Act from the *More Homes Built Faster Act, 2022* (Bill 23) and report back to Council with recommendations.

A new requirement for 2023 opening DC Reserve balances (2022 closing DC reserve balances), contained in s.s. 35(2) of the DC Act, requires municipalities to spend or allocate at least 60 percent of the monies that are in a reserve fund relating to Water Supply services, Wastewater services, and Services related to a highway. In tandem, Schedule 61 of Municipal Financial Information Returns (FIR) was updated to include detail about DC commitments. Table 3 details information used in preparation of Schedule 61 of the City's 2022 FIR and demonstrates the City's satisfaction of s.s. 35(2) as each service area is well above the 60 percent threshold.

Table 3 - Summary of Capital Project Commitments (over the next 10 years) as at December 31, 2022

Service	A						B		A / B
	DC Reserve Funding Commitments	DC Debt Funding Commitments	Future Debt Commitments	Existing Debt Commitments	Future Capital Commitments	TOTAL Commitments	Closing Balance of Reserve Fund(s) 2022	% of Service Allocated	
Roads	\$ 40,053,754	\$ 90,385,099	\$ 42,863,379	\$ 19,364,963	\$ 237,940,985	\$ 430,608,179	\$ 75,379,076	571%	
Wastewater Services	\$ 1,239,862	\$ 27,283,530	\$ 181,281,723	\$ -	\$ -	\$ 209,805,115	\$ 114,475,939	183%	
Wastewater Linear Services	\$ 7,976,420	\$ 225,009,898	\$ 31,364,200	\$ 1,296,544	\$ 5,785,000	\$ 271,432,062	\$ 49,727,665	546%	
Water Services	\$ 27,772,338	\$ 88,040,500	\$ 125,482,858	\$ 277,423	\$ 10,865,250	\$ 252,438,369	\$ 74,939,322	337%	
TOTAL	\$ 77,042,374	\$ 430,719,027	\$ 380,992,161	\$ 20,938,930	\$ 254,591,235	\$ 1,164,283,726	\$ 314,522,002	370%	

Newly introduced in 2022, O.Reg 82/98 s.s. 12 (3) 2 to the DCA requires municipalities to state “whether, as of the end of the year, the municipality expects to incur the amount of capital costs that were estimated, in the relevant development charge background study, to be incurred during the term of the applicable development charge by-law”.

As per Table 6-7 of the 2019 DC Background Study there was \$1.2 B in DC funding expected over the 2019-2023 period; adjusted for edits through the DC Update Study dated March 5, 2021, this amount is adjusted to \$1.3 B.

Staff first reviewed the amount of funds to be inflowed to the DC reserves over the 2019-2023 period; inflows consist of DC collections, interest, and City funding of discretionary exemptions. \$0.75 B is forecasted to be received into the DC reserves, a little more than 40% less than what the DC study forecasted would be spent on eligible capital projects. Therefore, since the City has not collected enough to support the expenses planned in the 2019 DC Background Study, it can generally be expected that

**SUBJECT: Development Charges Reserves Status Report as of
December 31, 2022 (FCS23035) (City Wide) – Page 9 of 11**

the City will not fund to the level planned in the 2019 DC Background Study (as adjusted), although debt is often used to bridge timing differences.

The DC funding for all services over the 2019-2023 period was reviewed and, aside from the exceptions noted below, all services are expected to incur +/- 15% of the estimated capital costs from the 2019 DC Background Study (as adjusted).

Services forecasted to spend up to ~40% less than what was forecasted in the 2019 DC Study (as adjusted) and which are explained by keeping spending in line with the pace of growth:

- Storm Water Services (\$27 M, 18 % less)
- Water Services (\$77 M, 38% less)
- Police Services (\$3 M, 16% less)
- Indoor Recreation Services (\$21 M, 38% less)
- Library Services (\$5 M, 42% less)

Roads (Services related to a highway) is forecasted to spend \$176 M (48%) less in the 2019-2023 period versus the amount in the 2019 DC Background Study (as adjusted). The majority of the difference is explained by keeping spending in line with the pace of growth. However, there is one project that can be singled out for explanation. The Rail Grade Separation project (\$9.6 M in period costs in the 2019 DC Background Study) in is on hold due to a lack of staff resources.

Public Works and Rolling Stock is forecasted to spend \$16 M (70%) less in the 2019-2023 period versus the amount in the 2019 DC Background Study (as adjusted). This is largely a timing difference as the planned Water & Wastewater office/storage expansion (\$17 M in the 2019 DC Background Study) has yet to be programmed into the capital budget.

Housing Services is forecasted to spend \$21.97 M (95%) less in the 2019-2023 period versus the amount in the 2019 DC Background Study (as adjusted). Housing has experienced delays in getting projects approved and therefore they are not included in the capital budget forecast; while net costs estimated by the 2019 DC Study are still expected in the long run, to date there has been minimal DC funding provided to housing projects.

Waste Diversion Services is forecasted to spend \$13.3 M (81%) less in the 2019-2023 period versus the amount in the 2019 DC Background Study (as adjusted). The primary driver of this variance is the Material Recycling Facility Lifecycle Replacement & Upgrades project for which the 2019 DC Study estimated \$8.2M of DC Financing; the project has experienced almost nil to date. This is because Waste Diversion Services is transitioning out of recycling in 2025 and does not know what the future of the facility is. Consequently, there has been no budget dedicated to replace or upgrade the facility.

**SUBJECT: Development Charges Reserves Status Report as of
December 31, 2022 (FCS23035) (City Wide) – Page 10 of 11**

Another new requirement per O.Reg 82/98, Section 12 (3) 3. to the DC Act requires municipalities to state, regarding any service for which a development charge was collected during the year but in respect of which no money from a reserve fund was spent during the year, why there was no spending during the year. For the purpose of these comments spending is defined as direct capital financing and payments covering external debt.

With respect to Airport and Parking services, as previously discussed in Report FCS23035, these services have had their balances transferred to the Community Benefits Charge Transition Reserve. Current and future spending will occur through Community Benefits Charge reserves rather than development charge reserves. Burlington Road did not realize any spending during the year but has significant DC Debt commitments as seen in Table 2 which will utilize the balance once the debt is issued. Dundas / Waterdown SAC had all spending completed by 2017 and thus the reserve represents that amount remaining to be recovered from previous spending. Accordingly, it did not see any spending.

Lastly, Health, as well as, Social and Child services have less than \$1 M in reserve balances, respectively, as seen in Appendix “A” to Report FCS23035. These services do not collect substantial development charges, which is also demonstrated in Appendix “A”. Consequently, it is reasonable that there was no spending through these DC reserves this year.

ALTERNATIVES FOR CONSIDERATION

Not applicable.

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.

**SUBJECT: Development Charges Reserves Status Report as of
December 31, 2022 (FCS23035) (City Wide) – Page 11 of 11**

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 FCS23035 – Development Charges Reserve Funds for the period of January 1, 2022 to December 31, 2022

Appendix “B” to Report FCS23035 – Revenue Sources for Development Charges Funded Projects for the Year ended December 31, 2022

Appendix “C” to Report FCS23035 – Development Charges Project Funding by Reserve, December 31, 2022

Appendix “D” to Report FCS23035 – Development Charges Capital Projects’ Closing Summary for the Year ended December 31, 2022

Appendix “E” to Report FCS23035 – Ten Year Development Charges Exemption Summary, Ten Year History

CITY OF HAMILTON
Development Charges Reserve Funds
For the period of January 1, 2022 to December 31, 2022

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 1/22				Note 1	Financing	Dec 31/22
		\$	\$	\$	\$	\$	\$	\$
	Water Services	63,742,809	1,498,246	8,109,697	(61,251)	3,346,115	(1,696,295)	74,939,322
	Wastewater Services	101,530,887	2,393,004	9,292,797	-	1,571,195	(311,944)	114,475,939
	Linear Wastewater	34,990,463	831,047	12,420,479	(264,824)	2,150,817	(400,286)	49,727,666
	Storm Water	43,986,221	1,089,636	17,577,912	(197,617)	2,041,946	(7,346,583)	57,151,516
	Roads	51,690,154	1,232,487	25,264,888	(6,782,796)	10,840,469	(6,866,126)	75,379,076
	Public Wks&Roll Stock	6,331,393	153,192	1,378,977	-	1,021,572	(416,180)	8,468,954
	Transit Services	7,428,023	192,690	3,294,804	-	2,424,540	(485,094)	12,854,963
Note 1	Airport	4,767,296	85,385	407,206	-	(5,259,887)	-	-
Note 2	Fire Protection	4,133,015	102,309	795,001	(706,547)	742,239	(29,314)	5,036,704
	Police Services	3,165,093	78,441	901,467	(284,809)	656,842	(20,535)	4,496,500
	Ambulance Services	(88,548)	(3,693)	287,220	(56,962)	81,942	(307,000)	(87,042)
	Outdoor Recreation	616,995	8,230	4,170,969	-	1,015,373	(3,188,690)	2,622,878
Note 2	Indoor Recreation	19,552,913	500,162	7,926,733	-	2,240,987	222,378	30,443,173
	Library Services	3,274,665	95,634	2,017,811	(281,493)	1,989,544	-	7,096,161
	Admin Studies	(3,576,154)	(96,280)	712,707	(61,178)	530,442	(1,592,692)	(4,083,154)
	Burlington Road	5,343,950	126,545	899,213	-	-	-	6,369,708
	Homes for Aged	6,745,954	159,947	241,239	-	85,601	(1,858)	7,230,884
	Health	861,412	20,283	4,148	-	816	-	886,660
	Social&Child	936,163	22,119	24,661	-	4,845	-	987,787
	Housing	11,784,390	282,105	1,162,091	-	222,630	(221,825)	13,229,391
Note 1	Parking	7,842,576	139,943	442,158	-	(8,424,676)	-	-
	Provincial Offences Act	(93,308)	(2,229)	68,835	(211,200)	46,811	-	(191,092)
Note 1	Hamilton Conservation Authority	247,379	5,318	-	-	(207,973)	-	44,725
	Waste Diversion	3,565,817	89,615	1,189,127	-	466,449	(208,616)	5,102,392
	Subtotal	378,779,558	9,004,136	98,590,142	(8,908,677)	17,588,638	(22,870,658)	472,183,111
	GO Transit							
	GO Transit	62,455	97	486,485	(452,513)	-	-	96,523
	Subtotal	62,455	97	486,485	(452,513)	-	-	96,523
	Special Area Charges							
	Dundas/Waterdown SAC	(5,251,300)	(128,653)	228,399	-	-	-	(5,151,554)
	Subtotal	(5,251,300)	(128,653)	228,399	-	-	-	(5,151,554)
	Grand Total	373,590,713	8,875,579	99,305,026	(9,361,191)	17,588,638	(22,870,658)	467,128,080

Variances in totals and between schedules may exist due to rounding

Note 1 Other Transfers includes all internal borrowing transactions, DC Exemption funding, transfers to operating, the transfer of Airport and Parking balances to Community Benefits Charges and all HCA refunds.

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
2022 year end balance		29,254,279	3,710,083
Borrowings		(4,000,000)	(2,000,000)
Repayments to date (principal)		3,339,193	1,669,596
Repayments to date (interest)		2,426,523	1,213,261
2022 year end balance adjusted for borrowings		<u>27,488,564</u>	<u>2,827,225</u>

CITY OF HAMILTON
Revenue Sources for Development Charges Funded Projects
for the year ended December 31, 2022

PROJECT ID	DESCRIPTION	DEV. CHARGES YTD	DEBT DEV. CHARGES YTD	SUBSIDIES	OTHER REVENUES	CURRENT BUDGET CONTRIBUTION	DEBENTURE FINANCING	RESERVE FINANCING	TOTAL REVENUES
		\$	\$	\$	\$	\$	\$	\$	\$
3380053000	CityHousing DC Transfers	221,825	0	0	0	0	0	0	221,825
3381980901	Development Charge Appeals	4,224	0	0	0	0	0	0	4,224
3382155301	2021 DC Bylaw Studies	116,254	0	0	0	0	0	0	116,254
3620374100	SC-Strm Drainage Watercourse 7	2,364,004	0	0	0	0	0	0	2,364,004
3762055001	Police Space Feasibility Study	20,535	0	0	0	0	0	0	20,535
4030680680	Springbrook Ave Urbanization	693	0	0	0	0	0	0	693
4030780741	Binbrook Rd Roundabout	311,144	0	0	0	0	0	0	311,144
4030980978	Growth Related Studies	76,368	0	0	0	0	0	0	76,368
4031055057	Airport Employment - Ph 3&4 EA	7,025	0	0	0	0	0	0	7,025
4031280288	Mountain Brow Rd-Waterdown	1,628,418	0	0	0	75,000	0	66,100	1,769,518
4031280294	Hwy 5 & 6 Interchg EA & Improv	693	0	0	0	0	0	0	693
4031380377	Arvin - McNeilly to 350m W	0	0	0	0	23,071	0	0	23,071
4031380389	North-South Rd EA (connection)	693	0	0	0	0	0	0	693
4031380390	East-West Corridor Waterdown	2,679,717	0	0	0	500,000	0	0	3,179,717
4031380391	North Service Road Green Road	(20,730)	0	0	0	0	0	0	(20,730)
4031380392	North Service Road Millen Road	(21,241)	0	0	0	0	0	0	(21,241)
4031580585	Twenty Rd Extension Sched C EA	21,693	0	0	0	0	0	0	21,693
4031580587	Fifty Road EA	6,898	0	0	0	0	0	0	6,898
4031580594	First Rd W - Green Mtn to Mud	457,026	0	0	0	0	0	0	457,026
4031780582	2017 Develpmnt Rd Urbanization	693	0	0	0	(18,099)	0	0	(17,406)
4031880582	2018 Develpmnt Rd Urbanization	693	0	0	0	0	0	0	693
4031880883	Dickenson Road Class EA	170,056	0	0	0	0	0	0	170,056
4031980783	Glancaster EA Garner to Dicken	198,521	0	0	0	0	0	0	198,521
4031980951	Springbrook Ave Ph 2	693	0	0	0	0	0	0	693
4031980985	Miller Drive Urbanization	374,688	0	0	0	0	0	0	374,688
4032011028	Southcote-Garner to Hwy 403 BR	87,480	0	0	0	2,284,000	0	325,600	2,697,080
4032011222	Annual New Sidewalk Program	449	0	0	0	(19,556)	0	0	(19,107)
4032080080	Twenty EA Up James-Glancaster	693	0	0	0	0	0	0	693
4032080089	Book EA - Hwy 6 to Glancaster	25,693	0	0	0	0	0	0	25,693
4032080288	Up Well-Stone Church-Limeridge	14,407	0	0	0	0	0	0	14,407
4032080582	2020 Develpmnt Rd Urbanization	693	0	0	0	0	0	0	693
4032111222	Annual New Sidewalk Program	51,992	0	0	0	53,464	0	0	105,456
4032121350	Fleet Additions - Roads O&M	400,000	0	0	0	0	0	0	400,000
4032155140	Dickenson EA	5,236	0	0	0	0	0	0	5,236
4032155180	Airport Road Class EA	693	0	0	0	0	0	0	693
4032180582	2021 Develpmnt Rd Urbanization	10,757	0	0	0	0	0	0	10,757
4032255242	Transportation Network Review	13,069	0	0	0	0	0	0	13,069
4032255281	Southcote&Smith Collector EA	693	0	0	0	108,750	0	0	109,443
4032280253	Arvin Ave - McNeilly to Lewis	4,269	0	0	0	0	0	0	4,269
4032280280	RHBP Nebo 800m so Twenty	659	0	0	0	52,500	0	0	53,159
4032280281	Shaver - Trustwood to Garner	693	0	0	0	108,900	0	0	109,593
4032280290	Mohawk - McNiven to Hwy 403	282	0	0	0	60,000	0	0	60,282

CITY OF HAMILTON
Revenue Sources for Development Charges Funded Projects
for the year ended December 31, 2022

PROJECT ID	DESCRIPTION	DEV. CHARGES YTD	DEBT DEV. CHARGES YTD	SUBSIDIES	OTHER REVENUES	CURRENT BUDGET CONTRIBUTION	DEBENTURE FINANCING	RESERVE FINANCING	TOTAL REVENUES
		\$	\$	\$	\$	\$	\$	\$	\$
4140946107	Fairgrounds East - Phase 1	(289,382)	0	0	0	0	0	0	(289,382)
4141046108	Meadowlands of Ancaster - Ph 9	821	0	0	0	0	0	0	821
4141446102	Summerlea West Phase 4	64,721	0	0	0	0	0	0	64,721
4141446108	Paramount Subdivision	19,508	0	0	0	0	0	0	19,508
4141646102	Ancaster Woodlands Subd	2,770	0	0	0	0	0	0	2,770
4141646106	Winona Crossing	174	0	0	0	0	0	0	174
4141646107	Fairground West	6,586	0	0	0	0	0	0	6,586
4141746106	Foothills of Winona Ph2	42,567	0	0	0	0	0	0	42,567
4141846100	City Share of Servicing Costs	123,926	0	0	0	0	0	0	123,926
4141846102	Caterini Subdivision - Phase 1	84,396	0	0	0	0	0	0	84,396
4141846104	Orlick Aeropark Ph 1 Watermain	1,384	0	0	0	0	0	0	1,384
4141946100	City Share of Servicing	553,576	0	0	0	0	0	0	553,576
4141946102	Central Park	17,445	0	0	0	0	0	0	17,445
4142046102	Waterdown Bay - Phase 2	195,783	0	0	0	0	0	0	195,783
4142046104	555 Sanatorium Road Dev	53	0	0	0	0	0	0	53
4142146100	City Share of Servicing Costs	0	0	0	0	0	0	0	0
4142146105	Lanc Heights Ph2 City Share	75,341	0	0	0	0	0	0	75,341
4142146106	Valery Bus Park City Share	3,503	0	0	0	0	0	0	3,503
4142246101	Lancaster Heights PH 1	739,114	0	0	0	0	0	0	739,114
4142246102	Summit Park Ph11 City Share	323,916	0	0	0	0	0	0	323,916
4142246103	2070 Rymal Road East	42,429	0	0	0	0	0	0	42,429
4401356124	William Connell Community Park	683,612	0	0	0	0	0	0	683,612
4401456009	Mount Hope Park Redevelopment	55,000	0	0	0	0	0	0	55,000
4401556503	Heritage Green Sports Pk Ph II	(112,828)	0	0	0	0	0	0	(112,828)
4401756703	Mountain Brow Path	25,051	0	0	0	22,500	0	0	47,551
4401756824	William Connell Community Park	64,000	0	0	0	0	0	0	64,000
4401856806	BookjansW PropPrk-AncasterGlen	(13,496)	0	0	0	0	0	0	(13,496)
4401856819	Waterfalls Viewing	524,856	0	0	0	0	0	1,268,750	1,793,606
4401858800	Skatepark Facility - Rec Study	928,588	0	0	0	0	0	0	928,588
4401956929	HRTMP Init7-1 LmrdgeHydroTrail	9,501	0	0	0	0	0	0	9,501
4401956932	HRTMP Init15-12 MtnBrowRdLink	32,821	0	0	0	0	0	0	32,821
4401956933	HRTMP Init15-7_Hwy5-MtnBrowLnk	124,504	0	0	0	0	0	0	124,504
4402051601	Equipment Aquisitions - DC	16,180	0	0	0	0	0	0	16,180
4402056002	Skinner Pk WaterdwnSNgrhd Pk1	499,447	0	0	0	0	0	0	499,447
4402056010	Highland Rd Pk-Central Pk Dev	142	0	0	0	0	0	0	142
4402056011	Valley Community Centre Park	240,202	0	0	0	400,000	0	0	640,202
4402056024	Summit Phase 10 (Parkette)	(20,249)	0	0	0	0	0	0	(20,249)
4402156120	Cherry Beach Park	66,951	0	0	0	0	0	0	66,951
4402156121	TiffanyHillsPrkPthwytoSchool	5,088	0	0	0	0	0	0	5,088
4402156122	HRTMP Initiatives #4-4 and 5-6	2,300	0	0	0	0	0	(31,000)	(28,700)
4402156123	Citywide Park Master Plan	170,095	0	0	0	0	0	0	170,095
4402256110	Golf Links Park Ice Rink	23,756	0	0	0	30,000	0	4,000	57,756

CITY OF HAMILTON
Revenue Sources for Development Charges Funded Projects
for the year ended December 31, 2022

PROJECT ID	DESCRIPTION	DEV. CHARGES YTD	DEBT DEV. CHARGES YTD	SUBSIDIES	OTHER REVENUES	CURRENT BUDGET CONTRIBUTION	DEBENTURE FINANCING	RESERVE FINANCING	TOTAL REVENUES
		\$	\$	\$	\$	\$	\$	\$	\$
5182280291	SWMP SM21 Nash 2 3 Deve	693	0	0	0	0	0	0	693
5182280292	SWMP SM17 198 Highland Rd W	693	0	0	0	0	0	0	693
5301783700	HSR Bus Expansion Prgrm-10 Yr	336,000	0	0	0	0	0	0	336,000
5301785703	Limeridge Mall Terminal Redev	8,984	0	0	0	0	0	(4,863)	4,121
5302083001	HSR ExpansionBuses-Modal Split	140,110	0	0	0	0	0	20,059	160,169
6302141102	Macassa Lodge D-Wing	1,858	0	0	0	0	0	17,017,034	17,018,892
7101654603	Beverly Rec Centre & School	29,104	0	0	0	0	0	(314,423)	(285,319)
7101754508	Public Use Feasibility Study	1,836	0	0	0	0	0	0	1,836
7101754805	SirWilfridLaurier GymRepl Addn	213,232	0	0	0	0	0	0	213,232
7101854508	Public Use Feasibility Study	89,752	0	0	0	0	0	0	89,752
7101954903	Riverdale Community Hub	(464,714)	0	0	0	0	0	0	(464,714)
7401841801	Greater Flam Fire&Paramed Stn	29,314	0	0	0	0	0	0	29,314
7641951103	Ambulance Enhancement	307,000	0	0	0	0	0	34,000	341,000
8120955903	Longwood Rd-Main to Aberdeen	6,863	0	0	0	0	0	0	6,863
8121355605	Elfrida Expansion-Studies	10,997	0	0	0	0	0	0	10,997
8121655601	Barton Tiffany Design Study	6,863	0	0	0	0	0	0	6,863
8121655602	DC Study and Grids Update	6,863	0	0	0	0	0	0	6,863
8121655606	Site Plan Guidelines Update	6,863	0	0	0	0	0	0	6,863
8121755700	Woodland Protection Strategy	4,110	0	0	0	0	0	0	4,110
8121755703	James N Mobility Study Impl	6,863	0	0	0	0	0	0	6,863
8121755706	Plan & Zoning Growth Area	303,521	0	0	0	0	0	0	303,521
8121957901	Digital Planning Applications	6,863	0	0	0	0	0	0	6,863
8122055001	Grids 2 Study	6,727	0	0	0	0	0	0	6,727
8122255001	Engineering Standards Update	693	0	0	0	0	0	25,000	25,693
8122255200	UrbGrowth SecPlans & Studies	6,863	0	0	0	821,250	0	0	828,113
8140755700	Aggregate Resource Study	6,863	0	0	0	0	0	0	6,863
8140855800	Official Plan-OMB Appeal	194,270	0	0	0	0	0	197,790	392,060
8141055101	Residential Intensify Strategy	6,863	0	0	0	0	0	0	6,863
8141155103	Zoning By-law OMB Appeals	26,408	0	0	0	0	0	0	26,408
8141555600	Hamilton Growth Management Rev	142,029	0	0	0	0	0	0	142,029
8141655600	2016 CityWide Employmnt Survey	7,107	0	0	0	0	0	0	7,107
8201555100	Open for Business - City Appro	13	0	0	0	0	0	0	13
	Total	22,870,658	0	0	0	4,835,281	0	20,232,898	47,938,837

CITY OF HAMILTON
Development Charges Project Funding by Reserve
December 31, 2022

PROJECT ID	DESCRIPTION	Water	Wastewater - Linear	Wastewater - Facilities	Storm Water	Storm Water - Combined	Storm Water - Separated	Roads	PW & Rolling Stock	Transit	Fire Protection	Police Services	Outdoor Rec	Indoor Rec	Ambulance	Homes for the Aged	Housing	Admin	Waste Diversion	TOTAL
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
3380053000	CityHousing DC Transfers																221,825			221,825
3381980901	Development Charge Appeals																	4,224		4,224
3382155301	2021 DC Bylaw Studies																	116,254		116,254
3620374100	SC-Strm Drainage Watercourse 7				2,364,004															2,364,004
3762055001	Police Space Feasibility Study											20,535								20,535
4030680680	Springbrook Ave Urbanization							693												693
4030780741	Blinbrook Rd Roundabout							311,144												311,144
4030980978	Growth Related Studies																		76,368	76,368
4031055057	Airport Employment - Ph 3&4 EA							703											6,323	7,025
4031280288	Mountain Brow Rd-Waterdown							1,628,418												1,628,418
4031280294	Hwy 5 & 6 Interchg EA & Improv							693												693
4031380377	Arvin - McNeilly to 350m W							0												0
4031380389	North-South Rd EA (connection)							693												693
4031380390	East-West Corridor Waterdown							2,600,258												2,600,258
4031380391	North Service Road Green Road							(20,730)												(20,730)
4031380392	North Service Road Millen Road							(21,241)												(21,241)
4031580585	Twenty Rd Extension Sched C EA							21,693												21,693
4031580587	Fifty Road EA							6,898												6,898
4031580594	First Rd W - Green Mtn to Mud							457,026												457,026
4031780582	2017 Developmnt Rd Urbanization							693												693
4031880582	2018 Developmnt Rd Urbanization							693												693
4031880883	Dickenson Road Class EA							170,056												170,056
4031980783	Glancastr EA Garner to Dicken							198,521												198,521
4031980951	Springbrook Ave Ph 2							693												693
4031980985	Miller Drive Urbanization							374,688												374,688
4032011028	Southcote-Garner to Hwy 403 BR							87,480												87,480
4032011222	Annual New Sidewalk Program							449												449
4032080080	Twenty EA Up James-Glancastr							693												693
4032080089	Book EA - Hwy 6 to Glancastr							25,693												25,693
4032080288	Up Well-Stone Church-Limeridge							14,407												14,407
4032080582	2020 Developmnt Rd Urbanization							693												693
4032111222	Annual New Sidewalk Program							51,992												51,992
4032121350	Fleet Additions - Roads O&M								400,000											400,000
4032155140	Dickenson EA							6,581											(1,345)	5,236
4032155180	Airport Road Class EA							693												693
4032180582	2021 Developmnt Rd Urbanization							10,757												10,757
4032255242	Transportation Network Review							13,069												13,069
4032255281	Southcote&Smith Collector EA							693												693
4032280253	Arvin Ave - McNeilly to Lewis							4,269												4,269
4032280280	RHBP Nebo 800m so Twenty							659												659
4032280281	Shaver - Trustwood to Garner							693												693
4032280290	Mohawk - McNiven to Hwy 403							282												282
4140946107	Fairgrounds East - Phase 1	(91,155)	(57,876)	(53,536)					(86,815)											(289,382)
4141046108	Meadowlands of Ancaster - Ph 9							821												821
4141446102	Summerlea West Phase 4	32,360	12,944		19,416															64,721
4141446108	Paramount Subdivision							19,508												19,508
4141646102	Ancaster Woodlands Subd							2,770												2,770
4141646106	Winona Crossing							174												174
4141646107	Fairground West	3,293	1,317		1,976															6,586
4141746106	Foothills of Winona Ph2	13,408	8,513	7,875				12,770												42,567
4141846100	City Share of Servicing Costs	39,037	24,785	22,926				37,178												123,926
4141846102	Caterini Subdivision - Phase 1	26,585	16,879	15,613				25,319												84,396
4141846104	Orlick Aeropark Ph 1 Watermain							1,384												1,384
4141946100	City Share of Servicing	174,377	110,715	102,412				166,073												553,576
4141946102	Central Park	5,495	3,489	3,227				5,233												17,445
4142046102	Waterdown Bay - Phase 2							195,783												195,783
4142046104	555 Sanatorium Road Dev				53															53
4142146100	City Share of Servicing Costs																			0
4142146105	Lanc Heights Ph2 City Share	23,733	15,068	13,938				22,602												75,341
4142146106	Valery Bus Park City Share					3,503														3,503
4142246101	Lancaster Heights PH 1					631,466		107,648												739,114
4142246102	Summit Park Ph11 City Share					323,916														323,916
4142246103	2070 Rymal Road East	42,429																		42,429
4401356124	William Connell Community Park												683,612							683,612
4401456009	Mount Hope Park Redevelopment												55,000							55,000
4401556503	Heritage Green Sports Pk Ph II												(112,828)							(112,828)
4401756703	Mountain Brow Path							25,051												25,051
4401756824	William Connell Community Park												64,000							64,000
4401856806	BookjansW PropPrk-AncasterGlen												(13,496)							(13,496)
4401856819	Waterfalls Viewing												524,856							524,856
4401858800	Skatepark Facility - Rec Study												928,588							928,588
4401956929	HRTMP Init7-1 LmrgeHydroTrail							9,501												9,501
4401956932	HRTMP Init15-12 MtnBrowRdLink							32,821												32,821
4401956933	HRTMP Init15-7_Hwy5-MtnBrowLnk												124,504							124,504
4402051601	Equipment Aquisitions - DC								16,180											16,180
4402056002	Skinner Pk WaterdwnSNgrhd Pk1												499,447							499,447
4402056010	Highland Rd Pk-Central Pk Dev												142							142

CITY OF HAMILTON
Development Charges Project Funding by Reserve
December 31, 2022

PROJECT ID	DESCRIPTION	Water	Wastewater - Linear	Wastewater - Facilities	Storm Water	Storm Water - Combined	Storm Water - Separated	Roads	PW & Rolling Stock	Transit	Fire Protection	Police Services	Outdoor Rec	Indoor Rec	Ambulance	Homes for the Aged	Housing	Admin	Waste Diversion	TOTAL
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5181580596	Green Mtn-Morrissey-First Rd W				(388,386)		388,386													0
5181780090	Annual SWM Program				(699,581)		700,274													693
5181780785	RHBP - Dartnall-Stone to Rymal				25,155															25,155
5181880090	2018 Annual Storm Water Mngmnt				10,483															332,191
5181880871	Borer's Creek Channel																			693
5181980090	Annual SWM Program						693													693
5181980961	Roxborough Storm Outlet					693														693
5181980981	SWMP - W1 (Waterdown Bay Ph2)				436,780		693													437,473
5181980983	SWMP - W3 (Waterdown Bay Ph2)				(650)		693													43
5181980985	SWMP - W5 (Waterdown Bay Ph2)						693													693
5182080090	Annual SWM Program						693													693
5182180090	Annual SWM Program						693													693
5182180280	Airport-Homestead-Mountaingate						448,447													448,447
5182180285	SWMP - SM20				1,034,578		693													1,035,271
5182280291	SWMP SM21 Nash 2 3 Deve						693													693
5182280292	SWMP SM17 198 Highland Rd W						693													693
5301783700	HSR Bus Expansion Prgrm-10 Yr									336,000										336,000
5301785703	Limeridge Mall Terminal Redev									8,984										8,984
5302083001	HSR ExpansionBuses-Modal Split									140,110										140,110
6302141102	Macassa Lodge D-Wing															1,858				1,858
7101654603	Beverly Rec Centre & School													29,104						29,104
7101754508	Public Use Feasibility Study																	1,836		1,836
7101754805	SirWilfridLaurier GymRepl Addn													213,232						213,232
7101854508	Public Use Feasibility Study																	89,752		89,752
7101954903	Riverdale Community Hub													(464,714)						(464,714)
7401841801	Greater Flam Fire&Paramed Stn										29,314									29,314
7641951103	Ambulance Enhancement														307,000					307,000
8120955903	Longwood Rd-Main to Aberdeen																	6,863		6,863
8121355605	Elfrida Expansion-Studies																	10,997		10,997
8121655601	Barton Tiffany Design Study																	6,863		6,863
8121655602	DC Study and Grids Update																	6,863		6,863
8121655606	Site Plan Guidelines Update																	6,863		6,863
8121755700	Woodland Protection Strategy													4,110						4,110
8121755703	James N Mobility Study Impl																	6,863		6,863
8121755706	Plan & Zoning Growth Area																	303,521		303,521
8121957901	Digital Planning Applications																	6,863		6,863
8122055001	Grids 2 Study																	6,727		6,727
8122255001	Engineering Standards Update																	693		693
8122255200	UrbGrowth SecPlans & Studies																	6,863		6,863
8140755700	Aggregate Resource Study																	6,863		6,863
8140855800	Official Plan-OMB Appeal																	194,270		194,270
8141055101	Residential Intensify Strategy																	6,863		6,863
8141155103	Zoning By-law OMB Appeals																	26,408		26,408
8141555600	Hamilton Growth Management Rev																	142,029		142,029
8141655600	2016 CityWide Employmnt Survey																	7,107		7,107
8201555100	Open for Business - City Appro																	13		13
																				0
TOTAL		1,696,295	400,286	311,944	4,433,872	693	2,912,018	6,866,126	416,180	485,094	29,314	20,535	3,188,690	(222,378)	307,000	1,858	221,825	1,592,692	208,616	22,870,658

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		
5160795757	Centennial Trnk Swr-WW14,WW33	84,200,000	58,000,000	25,481,739	1							83,481,740
5160966912	Decomision Waterdown WWTP-WW08	3,956,965							2,896,965			2,896,965
5161280292	SS Rd Sewer - Fyling J-Pilot	2,840,000	1,800,000									1,800,000
5161480480	Cormorant San Sewer Extension	620,000	568,822									568,822
5180680685	SWMP-A15 Meadowlands IV Pond	1,620,000	1,620,000									1,620,000
5180880864	SWMP W6 North - Parkside Hills	511,090	491,288									491,288
5180955943	Grids 2ndary Plan&Trans MP EA	25,564							25,564			25,564
5180980980	SWMP Program	2,791,019	2,791,019									2,791,019
5180980983	SWMP H8 -N of Rymal At Quarry	1,742,070	1,742,070									1,742,070
5181180090	2011 Annual Storm Water Mngmnt	7,264,053	7,090,854									7,090,854
5181280280	SWMP A20 Limestone Manor	570,000	411,457									411,457
5181380090	2013 Annual Storm Water Mngmnt	2,983,522	2,204,439									2,204,439
5181380377	Arvin - McNeilly to 350m W	540,000	324,532				20,781					345,313
5181380390	Highland - Upper Mount Albion	850,000	850,000									850,000
5181480485	SWMP - H-9 Mewburn-Sheldon	3,208,458	2,672,549									2,672,549
5181580090	2015 Annual Storm Water Mngmnt	5,063,317	5,063,317									5,063,317
5181780785	RHBP - Dartnall-Stone to Rymal	1,070,155	975,155						95,000			1,070,155
5181880870	Lewis Rd Culvert near Barton	660,000	628,680									628,680
5181980960	RR56 and Swayze Rd	3,320,000	3,313,942									3,313,942
7101254201	Scott Park-New Senior Centre	24,557,420	7,150,000			15,907,420	680,000		820,000			24,557,420
7101654603	Beverly Rec Centre & School	1,485,577	1,480,000			5,577						1,485,577
7101654609	Greensville Rec Centre&School	2,379,246	562,000			400,000			276,246			1,238,246
7101754508	Public Use Feasibility Study	151,836	109,836						42,000			151,836
7101754701	Glanbrook Arena Elevator	819,831						130,791	619,831			750,622
7101758002	Alexander Park Splashpad	771,598				159,469		93,958	383,263			636,690
7101841800	Prks North Yrd at Bayfront Prk	4,762,133	1,969,000			2,315,000			478,133			4,762,133
7101854803	Domenic Agostino Riverdale Com	403,794							39,294			39,294
Total		222,463,151	127,586,641	29,750,984	24,502,272	10,631,176	1,177,749	0	11,507,972	0	0	205,156,794

**Development Charges Capital Projects Proposed for Closure through FCS22079(b)
for the year ended December 31, 2022**

Note 3

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		
4031780180	Mohawk - Wilson to Hwy 403	150,000	90,000						60,000			150,000
4141246100	City Share of Servicing Costs	37,854										0
4141346100	City Share of Servicing Costs	1,692,815										0
4141446100	City Share of Servicing Costs	1,274,492										0
4141446108	Paramount Subdivision	19,508	19,508									19,508
4141546100	City Share of Servicing Costs	2,253,556										0
4141546101	The Crossings	115,553	115,553									115,553
4401256126	Shaver Neighbourhood Pk Dev	1,832,067	816,684			85,918			929,450			1,832,052
4401856812	Spencer Creek Estates (14)	290,000	261,000						29,000			290,000
4402051601	Equipment Aquisitions - DC	247,000	179,861									179,861
4402256112	Rennie St Works Yard - Park	100,000										0
4662020020	New Signal - Rymal @ Arrowhead	180,000	160,300						10,000			170,300
5161096011	2010 Intnsificatn Infra Upgrad	924,436	400,000						524,436			924,436
5161996011	Intensification Infra Upgrades	298,493	98,493						200,000			298,493
7101554510	Dundas JLGrightmire Arena Reno	7,047,900	1,000,000			1,000,000			1,047,900	4,000,000		7,047,900
7101854508	Public Use Feasibility Study	150,000	108,000						42,000			150,000
Total		16,613,674	3,249,399	0	1,085,918	0	0	0	2,842,786	4,000,000	0	11,178,103

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 2022 Capital Projects Closing Reports FCS22079, FC22079(a), and FCS21080(b)
- [3]: This summary includes projects proposed for closure through FC22079(b)
- [4]: Where excess funding was approved/identified through the closing report the budget has been adjusted on this schedule

CITY OF HAMILTON

10 Year Development Charges Exemption Summary

10 Year History

	2013-2017	2018	2019	2020	2021	2022	10 Year Total
DC Exemptions By Area							
Hamilton	\$ 61,012,126	\$ 7,910,391	\$ 29,929,989	\$ 17,596,731	\$ 26,541,751	\$ 31,772,965	\$ 174,763,953
Stoney Creek	12,055,898	571,919	582,847	1,011,190	777,993	4,615,771	19,615,617
Flamborough	14,180,895	6,753,806	3,608,418	5,271,469	5,493,663	5,461,637	40,769,890
Ancaster	5,837,161	2,530,883	1,464,329	4,671,298	2,885,312	654,523	18,043,505
Glanbrook	7,214,867	483,534	5,458,725	12,682,093	3,662,240	7,586,188	37,087,646
Dundas	1,303,937	132,483	297,593	74,586	45,942	494,120	2,348,661
Total Exemptions By Area	\$ 101,604,884	\$ 18,383,016	\$ 41,341,901	\$ 41,307,367	\$ 39,406,901	\$ 50,585,204	\$ 292,629,273
DC Act Statutory Exemptions							
Residential Intensification	\$ 4,667,151	\$ 2,634,333	\$ 3,086,550	\$ 3,972,243	\$ 6,171,774	\$ 9,887,618	\$ 30,419,669
50% Industrial Expansion - Attached	10,303,722	1,512,450	303,275	3,564,391	548,076	3,004,353	19,236,267
Rental	-	-	-	-	-	332,903	332,903
Non-Profit Housing	-	-	-	-	-	121,272	121,272
Public University	-	-	-	-	-	13,247,325	13,247,325
Subtotal DC Act Statutory Exemptions	\$ 14,970,873	\$ 4,146,783	\$ 3,389,825	\$ 7,536,634	\$ 6,719,850	\$ 26,593,472	\$ 63,357,436
Council Authorized							
Residential Exemptions							
Affordable Housing	\$ 790,046	\$ 525,460	\$ 1,341,836	\$ -	\$ 2,560,538	\$ 130,961	\$ 5,348,841
Farm Help Houses ^[2]	53,730	-	-	-	-	-	53,730
Student Residence ^[2]	2,268,765	-	-	489,308	-	-	2,758,073
Redevelopment for residential facility	17,089	-	-	20,045	35,305	-	72,438
Laneway House / Garden Suite ^[2]	-	-	-	43,489	-	-	43,489
Non-Residential (NR) Exemptions							
Industrial rate reduced from max	6,886,642	1,955,378	6,144,739	19,057,768	11,338,578	11,174,297	56,557,403
Stepped non-industrial rates	5,264,066	1,641,659	1,329,341	52,844	151,958	90,221	8,349,647
Non-industrial expansion	3,026,101	748,338	851,001	4,843	-	7,569	4,637,852
Academic ^[2]	9,907,163	1,407,708	2,463,843	-	-	-	13,778,714
Public Hospital ^[2]	10,870	-	-	-	-	-	10,870
Agricultural Use	11,980,637	6,905,765	4,367,557	3,161,098	5,002,465	4,364,227	35,781,748
Place of Worship	884,669	115,043	24,670	750,922	1,165,862	9,261	2,950,426
Parking Structure ^[2]	3,841,662	-	-	-	-	-	3,841,662
Covered Sports Field ^[2]	-	-	-	-	-	-	-
50% Industrial Expansion - Detached	-	-	-	-	569,295	155,202	724,497
Residential & Non-residential (NR) Exemptions							
Downtown Hamilton CIPA	25,741,399	493,249	20,157,605	8,694,113	8,499,377	7,239,353	70,825,095
Downtown Public Art	916,574	-	-	-	4,422	-	920,996
Heritage Building	337,372	-	-	-	260,448	-	597,820
Transition Policy	12,381,176	443,634	1,271,486	1,496,304	3,098,804	1,001,083	19,692,486
Council Granted	2,038,785	-	-	-	-	-	2,038,785
ERASE ^[1]	287,265	-	-	-	-	-	287,265
Subtotal Council Authorized Exemptions	\$ 86,634,011	\$ 14,236,233	\$ 37,952,076	\$ 33,770,733	\$ 32,687,051	\$ 23,991,733	\$ 229,271,837
Total Exemptions By Development Type	\$ 101,604,884	\$ 18,383,016	\$ 41,341,901	\$ 41,307,367	\$ 39,406,901	\$ 50,585,204	\$ 292,629,273
DC Exemption Funding							
Exemptions funded from Rates Budget	\$ 38,070,599	\$ 4,979,919	\$ 9,000,000	\$ 8,000,000	\$ 9,000,000	\$ 9,000,000	\$ 78,050,518
Exemptions funded from Tax Budget ^[3]	6,000,000	5,525,460	7,841,836	8,500,000	11,060,538	10,130,961	49,058,795
Exemptions funded from Council (Rate portion)	18,895	-	-	-	-	-	18,895
Exemptions funded from Council (Tax portion)	23,243	-	-	-	-	-	23,243
Total DC Exemption Funding	\$ 44,112,737	\$ 10,505,379	\$ 16,841,836	\$ 16,500,000	\$ 20,060,538	\$ 19,130,961	\$ 127,151,451
Net total unfunded Exemptions	\$ 57,492,147	\$ 7,877,637	\$ 24,500,066	\$ 24,807,367	\$ 19,346,363	\$ 31,454,243	\$ 165,477,822

CITY OF HAMILTON

10 Year Development Charges Exemption Summary

10 Year History

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
2020 YE Surplus allocated to Tax Discretionary Exemptions	15,100,000
2021 YE Surplus allocated to Tax Discretionary Exemptions	12,951,576
Total Prior Year DC Exemption Funding	\$ 43,310,287
Net total unfunded Exemptions (Prior Years)	\$ 122,167,535
Net total Discretionary unfunded Exemptions (Prior Years)	\$ 58,810,099

Notes:

[1] ERASE used to be grouped with other exemptions, now funding recovered through the future ERASE grant/future taxes.

[2] These exemptions are no longer in effect.

[3] Exemptions funded from Tax Budget includes exemptions funded from affordable housing funds.