




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

TO:	Chair and Members Audit, Finance and Administration Committee
COMMITTEE DATE:	May 19, 2022
SUBJECT/REPORT NO:	Development Charges Reserves Status Report as of December 31, 2021 (FCS22040) (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 FCS22040, “Development Charges Reserves Status Report as of December 31, 2021”, be received and made available to the public;
- (b) That Report FCS22040, “Development Charges Reserves Status Report as of December 31, 2021”, 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 21, 2021 is \$373.59 M, which has increased by \$88.18 M since 2020. The increase is primarily due to in-year collections exceeding in-year capital financing. The balance of \$373.59 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 Service are provided in Appendix “A” to Report FCS22040.

There are a few DC services in Appendix “A” to Report FCS22040 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 (2021 - \$25.91 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 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 were allocated to the approved projects totalling \$129.97 M and approved debt funding were to be cash funded from the DC reserves totalling \$369.67 M, the 2021 DC reserves adjusted balance would be in a deficit balance of \$126.05 M which represents an increase of \$55.24 M from 2020. A summary is provided in Table 2.

Alternatives for Consideration – Not Applicable

FINANCIAL – STAFFING – LEGAL IMPLICATIONS

Financial: The consolidated DC reserve balance in 2021 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 \$373.59 M, as outlined in Appendix “A” to Report FCS22040. Summary information on the DC reserves is provided in Tables 1 and 2.

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 FCS22040 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.

Appendix “A” to Report FCS22040 summarizes the 2021 activity for each DC reserve. The DC revenues were collected through 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 FCS22040 provides a summary of the development charge funding to capital projects and Appendix “C” to Report FCS22040 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. The Ontario Municipal Board, now the Local Planning Appeal Tribunal (LPAT), rendered a decision of the HHHBA’s appeal to the 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, 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 FCS22040 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 FCS22040 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 2021 year-end consolidated DC reserve balance is \$373.59 M, as outlined in Appendix “A” to Report FCS22040.

The DC reserves balance as at December 31, 2021 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 studies. Staff included Appendix “D” to Report FCS22040 to show the DC funded projects closed in the year and their final revenue funding from all sources. Appendix “D” to Report FCS22040 includes closed projects from October 1, 2020 to September 30, 2021. The projects closed during the period October 1, 2021 to December 31, 2021 have not yet been approved by Council as of the date of Report FCS22040. As such, the closed projects from October 1, 2021 to December 31, 2021 will be included on next year’s Development Charges Reserves Status Report.

There are a few DC services in Appendix “A” to Report FCS22040 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

**SUBJECT: Development Charges Reserves Status Report as of
December 31, 2021 (FCS22040) (City Wide) – Page 5 of 8**

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 2021 resulting in a consolidated PSAB balance of \$373.59 M at December 31, 2021.

Table 1 - DC Reserves Continuity (\$Millions)

Balance as of January 1, 2021		\$ 285.42
Funding Inflows		
Interest	\$	6.08
Collections	\$	114.79
DC Exemption Funding	\$	35.22
Other Transfers	\$	0.14
Internal Borrowing Repayment	\$	5.48
Subtotal of Inflows	\$	161.71
Funding Outflows		
External Debt Payments	\$	9.54
Direct Capital Funding	\$	63.99
Subtotal of Outflows	\$	73.53
Balance as of December 31, 2021		<u>\$ 373.59</u>

Note: Differences may exist due to rounding

DC collections in 2021 totalled \$114.79 M, a \$3.61 M increase compared to 2020. Residential DC collections increased to \$104.58 M in 2021 from \$79.72 M in 2020 and non-residential DC collections decreased to \$10.21 M in 2021 from \$31.46 M in 2020. Collections reflect higher residential development, as well as, fewer large scale non-residential developments in 2021 compared to 2020.

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 nine-year (2013-2021) summary of the exemptions is included as Appendix “E” to Report FCS22040. Appendix “E” to Report FCS22040 shows that the total exemptions provided in 2021 has slightly decreased by \$1.90 M from \$41.31 M in 2020 to \$39.41 M in 2021.

The City’s backlog of unfunded DC exemptions is highlighted in Appendix “E” to Report FCS22040, as of December 31, 2021. The City has \$66.84 M in unfunded discretionary DC exemptions. Through Report FCS21070(b), Council approved the transfer of \$12.9 M from the 2021 year-end surplus to fund 2021 discretionary exemptions. The Capital Financing Plan presented through Report FCS21096 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. Reductions in the discretionary exemptions provided through the approval of DC By-law 19-142 and increases in the annual budgeted funding will move towards the in-year budgeted exemption funding balancing to the in-year exemptions provided. It will take time to see the effect of the revised discretionary exemption policies.

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 rated 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 \$129.97 M and approved debt funding were to be cash funded from the DC reserves of \$369.67 M, the 2021 DC reserves adjusted balance would be a deficit

**SUBJECT: Development Charges Reserves Status Report as of
December 31, 2021 (FCS22040) (City Wide) – Page 7 of 8**

balance of \$126.05 M which represents an increase of \$55.24 M from 2020. A summary is provided in Table 2.

Table 2 provides the accounting DC reserve balance at December 31, 2021, 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.

DC Service	Dec. 31/21 Balance (\$)	Adjustments		Adjusted Balance (\$)
		Direct Capital Funding (\$)	DC Debt (\$)	
Water Services	63,742,809	(32,836,203)	(62,633,000)	(31,726,395)
Wastewater Services	101,530,887	(1,439,351)	(17,193,000)	82,898,536
LinearWastewater	34,990,463	(12,621,194)	(137,969,285)	(115,600,017)
Storm Water Drainage	43,986,221	(30,402,106)	(25,310,000)	(11,725,885)
Roads	51,690,154	(32,155,249)	(34,479,940)	(14,945,035)
Public Wks&Roll Stock	6,331,393	(308,694)	-	6,022,699
Transit Services	7,428,023	(1,079,347)	(39,460,000)	(33,111,324)
Airport	4,767,296	-	-	4,767,296
Fire Protection	4,133,015	(584,915)	(8,773,000)	(5,224,900)
Police Services	3,165,093	(43,520)	(11,000,000)	(7,878,426)
Ambulance Services	(88,548)	-	(243,000)	(331,548)
Outdoor Recreation	616,995	(3,043,008)	(8,100,000)	(10,526,012)
Indoor Recreation	19,552,913	(8,084,578)	(6,219,500)	5,248,835
Library Services	3,274,665	-	(5,310,500)	(2,035,835)
Admin Studies	(3,576,154)	(5,536,456)	(90,000)	(9,202,610)
Burlington Roads SAC	5,343,950	-	(10,760,000)	(5,416,050)
Homes for Aged	6,745,954	(1,743,152)	-	5,002,803
Health	861,412	-	-	861,412
Social&Child	936,163	-	-	936,163
Housing	11,784,390	-	-	11,784,390
Parking	7,842,576	-	-	7,842,576
Provincial Offences Act	(93,308)	-	-	(93,308)
Hamilton Conservation Authority	247,379	-	-	247,379
Waste Diversion	3,565,817	(95,347)	(2,124,000)	1,346,470
Dundas/Waterdown SAC	(5,251,300)	-	-	(5,251,300)
Go Transit	62,455	-	-	62,455
TOTAL	373,590,713	(129,973,119)	(369,665,225)	(126,047,631)

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. Differences may exist due to rounding.

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.

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.

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 FCS22040 – Development Charges Reserve Funds for the period of January 1, 2021 to December 31, 2021

Appendix “B” to Report FCS22040 – Development Charges Funded Projects for the year ended December 31, 2021

Appendix “C” to Report FCS22040 – Development Charges Project Funding by Reserve, December 31, 2021

Appendix “D” to Report FCS22040 – Development Charges Capital Projects’ Closing Summary for the year ended December 31, 2021

Appendix “E” to Report FCS22040 – Nine Year Development Charges Exemption Summary, Nine Year History

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

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

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

Variances in totals and between schedules may exist due to rounding

Note 1 Other Transfers include all internal borrowing transactions, DC Exemption funding, and transfers to operating.

Note 2 Borrowings from the DC Reserves for non-growth items:

\$6 million in non-growth funds related to the Mohawk Sports Park 4-pad Arena were borrowed from DC reserves 110320 and 110312 in 2005 to be repaid over 20 years with interest at 5.245%. The annual debt charges are recovered from the rental income from the Mohawk Sports Quad Pad Arena.

\$5M borrowed from 110338 Housing-Residential DC Reserve to subsidize the acquisition of 60 Caledon Avenue for Affordable Housing Purposes. Repayment was made in 2021.

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

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

CITY OF HAMILTON
Development Charges Funded Projects
for the year ended December 31, 2021

PROJECT ID	DESCRIPTION	DEV. CHARGES YTD	DEBT DEV. CHARGES YTD	SUBSIDIES	OTHER REVENUES	CURRENT BUDGET CONTRIBUTION	DEBENTURE FINANCING	RESERVE FINANCING	TOTAL REVENUES
		\$	\$	\$	\$	\$	\$	\$	\$
3381980901	Development Charge Appeals	9,891	0	0	0	0	0	30,000	39,891
3382155301	2021 DC Bylaw Studies	64,402	0	0	0	90,000	0	0	154,402
3762055001	Police Space Feasibility Study	135,061	0	0	0	500,000	0	0	635,061
4030980978	Growth Related Studies	22,093	0	0	0	0	0	0	22,093
4031055057	Airport Employment - Ph 3&4 EA	87,394	0	0	0	0	0	0	87,394
4031180195	Green Mt-First to Centennial	60,978	0	0	0	0	0	0	60,978
4031280288	Mountain Brow Rd-Waterdown	2,877,028	0	0	0	0	0	0	2,877,028
4031380390	East-West Corridor Waterdown	9,367,845	0	0	0	840,000	0	0	10,207,845
4031580584	Nebo - Rymal to Twenty Rd E	20,652	0	0	0	698,000	0	0	718,652
4031580585	Twenty Rd Extension Sched C EA	43,790	0	0	0	0	0	0	43,790
4031580587	Fifty Road EA	88,232	0	0	0	0	0	0	88,232
4031580588	Gordon Dean Avenue	39,990	0	0	0	0	0	0	39,990
4031580589	Rymal - Fletcher to Up Centenn	426,000	0	43,000	0	74,000	0	40,500	583,500
4031580594	First Rd W - Green Mtn to Mud	1,563,937	0	0	0	0	0	0	1,563,937
4031680582	2016 Developmnt Rd Urbanization	(22,599)	0	0	0	0	0	(1,401)	(24,000)
4031780582	2017 Developmnt Rd Urbanization	223,851	0	0	17,699	(1,056)	0	0	240,494
4031780790	Baseline- Access Road	500,000	0	0	0	0	0	0	500,000
4031880582	2018 Developmnt Rd Urbanization	104,123	0	0	0	0	0	0	104,123
4031880883	Dickenson Road Class EA	30,855	0	0	0	0	0	0	30,855
4031980783	Glancaster EA Garner to Dicken	148,178	0	0	0	0	0	0	148,178
4031980941	New Signal - Dundas @ Pamela	(2,740)	0	0	0	(2,000)	0	(3,260)	(8,000)
4031980942	New Signal - Dundas @ Mallard	(3,315)	0	0	0	(3,000)	0	(3,685)	(10,000)
4031980951	Springbrook Ave Ph 2	811,084	0	0	0	0	0	0	811,084
4032011028	Southcote-Garner to Hwy 403 BR	4,732	0	0	0	216,000	0	0	220,732
4032021350	Fleet Additions - Roads O&M	25,111	0	0	0	0	0	0	25,111
4032080089	Book EA - Hwy 6 to Glancaster	5,000	0	0	0	0	0	0	5,000
4032080288	Up Well-Stone Church-Limeridge	70,009	0	0	0	60,000	0	0	130,009
4032111222	Annual New Sidewalk Program	975	0	0	0	22,000	0	0	22,975
4032117054	Hatt Street Bikeway	90,000	0	0	0	10,000	0	0	100,000
4032121350	Fleet Additions - Roads O&M	129,000	0	0	0	371,000	0	0	500,000
4032155140	Dickenson EA	6,474	0	0	0	180,000	0	0	186,474
4032155141	West 5th EA - Rymal to Stone	542	0	0	0	100,000	0	0	100,542
4041710016	Annual Street Lighting	30,800	0	0	100,000	0	0	0	130,800
4141546101	The Crossings	18,984	0	0	0	0	0	0	18,984
4141846101	Flamborough Power Centre North	840,025	0	0	0	0	0	0	840,025
4142046102	Waterdown Bay - Phase 2	1,976,058	0	0	0	0	0	0	1,976,058
4142046104	555 Sanatorium Road Dev	30,049	0	0	0	0	0	0	30,049
4142146101	630 Trinity City Share	88,379	0	0	0	0	0	0	88,379
4142146102	Waterdown Bay Ph3 City Share	3,143,416	0	0	0	0	0	0	3,143,416
4142146105	Lanc Heights Ph2 City Share	728,779	0	0	0	0	0	0	728,779
4142146106	Valery Bus Park City Share	264,258	0	0	0	0	0	0	264,258
4241409341	Pipeline Master Trail Plan	7,479	0	0	0	0	0	0	7,479
4400856600	Olmstead Natural Area	(13,568)	0	0	0	0	0	(48)	(13,616)

CITY OF HAMILTON
Development Charges Funded Projects
for the year ended December 31, 2021

PROJECT ID	DESCRIPTION	DEV. CHARGES YTD	DEBT DEV. CHARGES YTD	SUBSIDIES	OTHER REVENUES	CURRENT BUDGET CONTRIBUTION	DEBENTURE FINANCING	RESERVE FINANCING	TOTAL REVENUES
		\$	\$	\$	\$	\$	\$	\$	\$
5301783700	HSR Bus Expansion Prgrm-10 Yr	330,000	0	0	0	0	0	758,000	1,088,000
5301785703	Limeridge Mall Terminal Redev	6,280	0	0	0	0	0	4,863	11,143
5302083001	HSR ExpansionBuses-Modal Split	45,646	0	0	0	0	0	12,174	57,820
6302141102	Macassa Lodge B-Wing	20,848	0	0	0	0	0	2,236,000	2,256,848
7101551501	Facility Vehicles	36,618	0	0	0	0	0	0	36,618
7101558501	Parkdale Outdoor Pool Redev	24,000	0	1,380,996	0	198,220	0	0	1,603,216
7101654603	Beverly Rec Centre & School	44,847	0	0	0	0	0	0	44,847
7101754508	Public Use Feasibility Study	62,302	0	0	0	0	0	0	62,302
7101754706	Valley Park Comm Centre Fit-up	1,874,651	0	133,193	0	84,000	0	0	2,091,844
7101754805	SirWilfridLaurier GymRepl Addn	354,165	0	0	0	0	0	0	354,165
7101854508	Public Use Feasibility Study	7,573	0	0	0	0	0	0	7,573
7101954903	Riverdale Community Hub	(351,095)	0	0	0	0	0	0	(351,095)
7401841801	Waterdown Station	63,325	0	0	0	0	0	0	63,325
7501741601	Valley Park Library Expansion	1,000,000	0	0	0	0	0	0	1,000,000
7502041200	Parkdale Landing	211,036	0	0	0	0	0	0	211,036
7641951103	Ambulance Enhancement	263,000	0	0	0	0	0	30,000	293,000
8101655600	2016 Comp Zoning By-Law	416,000	0	0	0	509,000	0	0	925,000
8121355605	Elfrida Expansion-Studies	10,154	0	0	0	0	0	0	10,154
8121655601	Barton Tiffany Design Study	38,280	0	0	0	0	0	0	38,280
8121655606	Site Plan Guidelines Update	16,789	0	0	0	0	0	0	16,789
8121755700	Woodland Protection Strategy	9,068	0	0	0	0	0	0	9,068
8121755703	James N Mobility Study Impl	38,280	0	0	0	0	0	0	38,280
8121755705	Urbn & Rural Plns 5 Yr Review	109,955	0	0	0	82,000	0	0	191,955
8121957900	3D Model Development	1,404	0	0	0	130,000	0	0	131,404
8122055001	Grids 2 Study	48,584	0	0	0	0	0	0	48,584
8140855800	Official Plan-OMB Appeal	127,616	0	0	0	0	0	0	127,616
8141055100	Nodes & Corridors Plans	51,234	0	0	0	(46,000)	0	0	5,234
8141155103	Zoning By-law LPAT&OMB Appeals	38,280	0	0	0	0	0	0	38,280
8141555600	Hamilton Growth Management Rev	542,666	0	0	0	0	0	45,027	587,692
8141655600	CityWide Employment Survey	2,622	0	0	0	0	0	0	2,622
	Total	63,991,804	0	2,307,000	117,699	7,256,929	0	3,547,169	77,220,601

CITY OF HAMILTON
Development Charges Project Funding by Reserve
December 31, 2021

PROJECT ID	DESCRIPTION	Water	Wastewater - Linear	Wastewater - Facilities	Storm Water	Roads	PW & Rolling Stock	Transit	Fire Protection	Police Services	Outdoor Rec	Indoor Rec	Ambulance	Homes for the Aged	Admin - Community	Admin - Hard	Library	Waste Diversion	TOTAL
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5161180187	Gamer Rd W-Raymond to Hwy 6	0	266,775	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	266,775
5161280290	Nash Area WW Sewer Outlet	0	463,759	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	463,759
5161280292	SS Rd Sewer - Fyling J-Pilot	0	108,799	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	108,799
5161480480	Cormorant San Sewer Extension	0	560,078	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	560,078
5161555955	Inflow & Infiltration	0	(6,460)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(6,460)
5161580377	Arvin - McNeilly to 350m west	0	0	0	10,608	0	0	0	0	0	0	0	0	0	0	0	0	0	10,608
5161667622	FC001 DC009 HC011 Upgrades	0	0	330,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	330,000
5161755955	Inflow & Infiltration	0	(13,660)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(13,660)
5161796011	Intensification Infra Upgrades	0	62,482	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	62,482
5161796786	First Street PS Upgrade DC014	0	2,348,829	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,348,829
5161800184	Up Mt Albion-Highland to Rymal	0	41,957	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	41,957
5161955640	Flow Monitoring Program	0	80,428	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80,428
5161966102	Woodward WWTP - Expansion	0	0	47,687	0	0	0	0	0	0	0	0	0	0	0	0	0	0	47,687
5161967123	AEGD Growth Initiative	0	6,529,371	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,529,371
5161996011	Intensification Infra Upgrades	0	17,744	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17,744
5162055880	I&I Flow Monitoring Program	0	94,415	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	94,415
5162080961	Roxborough Prk Intensification	0	27,928	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27,928
5180680685	SWMP-A15 Meadowlands IV Pond	0	0	0	232,093	0	0	0	0	0	0	0	0	0	0	0	0	0	232,093
5180780774	SWMP - A1 Ancaster IBP	0	0	0	2,877,917	0	0	0	0	0	0	0	0	0	0	0	0	0	2,877,917
5181080097	SWMP B14 - Orlick Aeropark	2,814	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,814
5181080099	SWMP S114	48,531	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	48,531
5181180090	2011 Annual Storm Water Mngmnt	0	0	0	50,225	0	0	0	0	0	0	0	0	0	0	0	0	0	50,225
5181180188	RR56-Binbrook Rd to Cemetery	0	0	0	(247,894)	0	0	0	0	0	0	0	0	0	0	0	0	0	(247,894)
5181274800	Watercourse 5 and 6	0	0	0	(192,186)	0	0	0	0	0	0	0	0	0	0	0	0	0	(192,186)
5181280280	SWMP A20 Limestone Manor	0	0	0	14,136	0	0	0	0	0	0	0	0	0	0	0	0	0	14,136
5181280297	SCUBE Master Drainage Plan EA	0	0	0	40,000	0	0	0	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	0	0	0	329,468
5181380377	Arvin - McNeilly to 350m W	0	0	0	887	0	0	0	0	0	0	0	0	0	0	0	0	0	887
5181380390	Highland - Upper Mount Albion	0	0	0	556,823	0	0	0	0	0	0	0	0	0	0	0	0	0	556,823
5181480485	SWMP - H-9 Mewburn-Sheldon	0	0	0	15,911	0	0	0	0	0	0	0	0	0	0	0	0	0	15,911
5181580090	2015 Annual Storm Water Mngmnt	0	0	0	837,541	0	0	0	0	0	0	0	0	0	0	0	0	0	837,541
5181580585	Sheldon (H-9) & Mewburn (H-24)	0	0	0	720,000	0	0	0	0	0	0	0	0	0	0	0	0	0	720,000
5181580586	SWMF H-24 (Mewburn Pond)	0	0	0	1,548	0	0	0	0	0	0	0	0	0	0	0	0	0	1,548
5181580594	First Rd W - Green Mtn to Mud	0	0	0	13,501	0	0	0	0	0	0	0	0	0	0	0	0	0	13,501
5181580596	Green Mtn-Morrissey-First Rd W	0	0	0	388,386	0	0	0	0	0	0	0	0	0	0	0	0	0	388,386
5181780090	Annual SWM Program	0	0	0	711,384	0	0	0	0	0	0	0	0	0	0	0	0	0	711,384
5181880090	2018 Annual Storm Water Mngmnt	0	0	0	2,437,017	0	0	0	0	0	0	0	0	0	0	0	0	0	2,437,017
5181880870	Lewis Rd Culvert near Barton	0	0	0	(31,320)	0	0	0	0	0	0	0	0	0	0	0	0	0	(31,320)
5181980960	RR56 and Swayze Rd	0	0	0	5,574	0	0	0	0	0	0	0	0	0	0	0	0	0	5,574
5181980981	SWMP - W1 (Waterdown Bay Ph2)	0	0	0	927,742	0	0	0	0	0	0	0	0	0	0	0	0	0	927,742
5181980983	SWMP - W3 (Waterdown Bay Ph2)	0	0	0	2,189,267	0	0	0	0	0	0	0	0	0	0	0	0	0	2,189,267
5181980985	SWMP - W5 (Waterdown Bay Ph2)	0	0	0	3,481,523	0	0	0	0	0	0	0	0	0	0	0	0	0	3,481,523
5182080089	Rymal - Fletcher to Up Cent	0	0	0	645,973	0	0	0	0	0	0	0	0	0	0	0	0	0	645,973
5182080090	Annual SWM Program	0	0	0	3,088,071	0	0	0	0	0	0	0	0	0	0	0	0	0	3,088,071
5301783700	HSR Bus Expansion Prgm-10 Yr	0	0	0	0	0	0	330,000	0	0	0	0	0	0	0	0	0	0	330,000
5301785703	Limeridge Mall Terminal Redev	0	0	0	0	0	0	6,280	0	0	0	0	0	0	0	0	0	0	6,280
5302083001	HSR ExpansionBuses-Modal Split	0	0	0	0	0	0	45,646	0	0	0	0	0	0	0	0	0	0	45,646
6302141102	Macassa Lodge B-Wing	0	0	0	0	0	0	0	0	0	0	0	0	20,848	0	0	0	0	20,848
7101551501	Facility Vehicles	0	0	0	0	0	36,618	0	0	0	0	0	0	0	0	0	0	0	36,618
7101558501	Parkdale Outdoor Pool Redev	0	0	0	0	0	0	0	0	0	24,000	0	0	0	0	0	0	0	24,000
7101654603	Beverly Rec Centre & School	0	0	0	0	0	0	0	0	0	44,847	0	0	0	0	0	0	0	44,847
7101754508	Public Use Feasibility Study	0	0	0	0	0	0	0	0	0	0	0	0	0	62,302	0	0	0	62,302
7101754706	Valley Park Comm Centre Fill-up	0	0	0	0	0	0	0	0	0	1,874,651	0	0	0	0	0	0	0	1,874,651
7101754805	SirWillardLaurier GymRepl Addn	0	0	0	0	0	0	0	0	0	354,165	0	0	0	0	0	0	0	354,165
7101854508	Public Use Feasibility Study	0	0	0	0	0	0	0	0	0	0	0	0	0	7,573	0	0	0	7,573
7101954903	Rverdale Community Hub	0	0	0	0	0	0	0	0	0	(351,095)	0	0	0	0	0	0	0	(351,095)
7401841801	Waterdown Station	0	0	0	0	0	0	0	63,326	0	0	0	0	0	0	0	0	0	63,326
7501741601	Valley Park Library Expansion	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,000,000	0	0	1,000,000
7502041200	Parkdale Landing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	211,036	0	0	211,036
7641951103	Ambulance Enhancement	0	0	0	0	0	0	0	0	0	0	0	263,000	0	0	0	0	0	263,000
8101655600	2016 Comp Zoning By-Law	0	0	0	0	0	0	0	0	0	0	0	0	0	416,000	0	0	0	416,000
8121355605	Elfrida Expansion-Studies	0	0	0	0	0	0	0	0	0	0	0	0	0	10,154	0	0	0	10,154
8121655601	Barton Tiffany Design Study	0	0	0	0	0	0	0	0	0	0	0	0	0	36,280	0	0	0	36,280
8121655606	Site Plan Guidelines Update	0	0	0	0	0	0	0	0	0	0	0	0	0	16,789	0	0	0	16,789
8121755700	Woodland Protection Strategy	0	0	0	0	0	0	0	0	0	0	0	0	0	9,068	0	0	0	9,068
8121755703	James N Mobility Study Impl	0	0	0	0	0	0	0	0	0	0	0	0	0	0	38,280	0	0	38,280
8121755705	Urban & Rural Pins 5 Yr Review	0	0	0	0	0	0	0	0	0	0	0	0	0	109,955	0	0	0	109,955
8121957900	3D Model Development	0	0	0	0	0	0	0	0	0	0	0	0	0	1,404	0	0	0	1,404
8122055001	Grids 2 Study	0	0	0	0	0	0	0	0	0	0	0	0	0	48,584	0	0	0	48,584
8140855800	Official Plan-OMB Appeal	0	0	0	0	0	0	0	0	0	0	0	0	0	127,616	0	0	0	127,616
8141055100	Nodes & Corridors Plans	0	0	0	0	0	0	0	0	0	0	0	0	0	51,234	0	0	0	51,234
8141155103	Zoning By-Law LPAT&OMB Appeals	0	0	0	0	0	0	0	0	0	0	0	0	0	38,280	0	0	0	38,280
8141555600	Hamilton Growth Management Rev	0	0	0	0	0	0	0	0	0	0	0	0	0	542,666	0	0	0	542,666
8141655600	CityWide Employment Survey	0	0	0	0	0	0	0	0	0	0	0	0	0	2,622	0	0	0	2,622
TOTAL		2,334,010	11,128,304	377,687	22,259,358	19,571,285	354,410	381,926	63,326	135,061	1,861,643	1,946,569	263,000	20,848	1,666,305	326,882	1,211,036	90,155	63,991,804

Note: Minor variances may exist due to rounding

CITY OF HAMILTON
Development Charges Capital Projects' Closing Summary
for the year ended December 31, 2021

Project ID	Description	Budget (\$)	Final Funding (\$)								
			DC Reserve Funding	DC Debt Funding	Reserve Financing	Other Revenue	Federal Contribution	Provincial Contribution	Current Budget Contribution	Debenture Financing	Total
4031419101	Road Reconstruction 2014	18,080,000	2,010,000	1,596,487	217,000	77,124	12,402,000		1,051,580		17,354,191
4031619104	Highway 8 - Hillcrest to Park	1,090,319	106,000					764,766	204,319		1,075,085
4031980941	New Signal - Dundas @ Pamela	160,000	52,054		(3,260)				6,000		54,793
4031980942	New Signal - Dundas @ Mallard	175,000	62,982		(3,685)				7,000		66,297
4032021350	Fleet Additions - Roads O&M	200,000	129,000						71,000		200,000
4662020022	NewSignal - Queen @ Napier	150,000	125,651		(974)				6,000		130,677
5141680653	Rymal-Upper Paradise to Garth	1,800,000	1,131,123								1,131,123
5161395358	Hwy 56 Forcemain&Twinning WW21	27,190,000	13,980,000	7,851,514						7,851,514	29,683,027
5161580377	Arvin - McNeilly to 350m west	80,000	90,608								90,608
5161595858	Binbook PS Upgrade WW20	6,280,000		4,229,202							4,229,202
5180880863	SWMP South 2 QA-QC Pond	2,239,554	2,221,640						19,554		2,241,194
5181080090	2010 Annual Storm Water Mngmnt	1,778,862	1,778,862								1,778,862
5181080091	Rymal-SWMP H8 - Trinity Church	1,919,524	1,500,000						419,524		1,919,524
5181080097	SWMP B14 - Orlick Aeropark	512,814	512,814								512,814
5181080099	SWMP SM14	1,478,531	1,478,531								1,478,531
5181280090	2012 Annual Storm Water Mngmnt	3,782,424	3,782,424								3,782,424
5181280293	SWMP - A16 D'Amico Cimino Land	2,345,523	2,100,000						245,523		2,345,523
5181380385	Watercourse 7 - Phase 2	300,000	106,360								106,360
5181480090	2014 Annual Storm Water Mngmnt	3,601,173	3,601,173								3,601,173
7101354105	Park & Fieldhouse Retrofits	992,835	40,000		64,835	447,000			660,413		1,212,248
7101454202	Waterdown Memorial Pk Ice Loop	3,340,000	2,065,000		(6,432)	1,120,342			154,658		3,333,568
7101551501	Facility Vehicles	160,000	156,625								156,625
7101554508	Public Use Feasibility Study	150,000	135,000		143				15,000		150,143
7101654700	Pinky Lewis Expansion Project	2,169,000	1,402,000		(2,606)				767,000		2,166,394
Total		79,975,559	38,567,848	13,677,202	265,021	1,644,466	13,166,766		3,627,571	7,851,514	78,800,388

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 Report FCS20079(b) and 2021 Capital Projects Closing Reports FCS21080 and FCS21080(a)

[3]: Where excess funding was approved/identified through the closing report the budget has been adjusted on this schedule

CITY OF HAMILTON
Nine Year Development Charges Exemption Summary

Nine Year History

	2013-2016	2017	2018	2019	2020	2021	9 Year Total
DC Exemptions By Area							
Hamilton	\$ 42,002,349	\$ 19,009,777	\$ 7,910,391	\$ 29,929,989	\$ 17,596,731	\$ 26,541,751	\$ 142,990,988
Stoney Creek	10,016,784	2,039,113	571,919	582,847	1,011,190	777,993	14,999,846
Flamborough	12,095,517	2,085,378	6,753,806	3,608,418	5,271,469	5,493,663	35,308,253
Ancaster	3,584,113	2,253,048	2,530,883	1,464,329	4,671,298	2,885,312	17,388,982
Glanbrook	6,836,524	378,343	483,534	5,458,725	12,682,093	3,662,240	29,501,459
Dundas	1,134,097	169,840	132,483	297,593	74,586	45,942	1,854,541
Total Exemptions By Area	\$ 75,669,385	\$ 25,935,498	\$ 18,383,016	\$ 41,341,901	\$ 41,307,367	\$ 39,406,901	\$ 242,044,069

DC Act Statutory Exemptions							
Residential Intensification	\$ 2,415,191	\$ 2,251,960	\$ 2,634,333	\$ 3,086,550	\$ 3,972,243	\$ 6,171,774	\$ 20,532,051
50% Industrial Expansion - Attached	6,766,083	3,537,639	1,512,450	303,275	3,564,391	548,076	16,231,914
Subtotal DC Act Statutory Exemptions	\$ 9,181,273	\$ 5,789,599	\$ 4,146,783	\$ 3,389,825	\$ 7,536,634	\$ 6,719,850	\$ 36,763,964

Council Authorized							
Residential Exemptions							
Affordable Housing	\$ 790,046	\$ -	\$ 525,460	\$ 1,341,836	\$ -	\$ 2,560,538	\$ 5,217,880
Farm Help Houses ^[2]	-	53,730	-	-	-	-	53,730
Student Residence ^[2]	218,640	2,050,125	-	-	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	4,234,171	2,652,471	1,955,378	6,144,739	19,057,768	11,338,578	45,383,106
Stepped non-industrial rates	4,450,647	813,419	1,641,659	1,329,341	52,844	151,958	8,439,868
Non-industrial expansion	2,312,877	713,225	748,338	851,001	4,843	-	4,630,283
Academic	7,792,211	2,114,952	1,407,708	2,463,843	-	-	13,778,714
Public Hospital ^[2]	10,870	-	-	-	-	-	10,870
Agricultural Use	11,489,610	491,027	6,905,765	4,367,557	3,161,098	5,002,465	31,417,521
Place of Worship	860,262	24,407	115,043	24,670	750,922	1,165,862	2,941,165
Parking Structure ^[2]	-	3,841,662	-	-	-	-	3,841,662
50% Industrial Expansion - Detached	-	-	-	-	-	569,295	569,295
Residential & Non-Residential (NR) Exemptions							
Downtown Hamilton CIPA	19,920,751	5,820,647	493,249	20,157,605	8,694,113	8,499,377	63,585,742
Downtown Public Art	275,524	641,050	-	-	-	4,422	920,996
Heritage Building	-	337,372	-	-	-	260,448	597,820
Transition Policy	11,848,591	532,585	443,634	1,271,486	1,496,304	3,098,804	18,691,403
Council Granted	1,996,647	42,138	-	-	-	-	2,038,785
ERASE ^[1]	287,265	-	-	-	-	-	287,265
Subtotal Council Authorized Exemptions	\$ 66,488,112	\$ 20,145,899	\$ 14,236,233	\$ 37,952,076	\$ 33,770,733	\$ 32,687,051	\$ 205,280,104
Total Exemptions By Development Type	\$ 75,669,385	\$ 25,935,498	\$ 18,383,016	\$ 41,341,901	\$ 41,307,367	\$ 39,406,901	\$ 242,044,069

DC Exemption Funding							
Exemptions funded from Rates Budget	\$ 30,670,599	\$ 7,400,000	\$ 4,979,919	\$ 9,000,000	\$ 8,000,000	\$ 9,000,000	\$ 69,050,518
Exemptions funded from Tax Budget ^[3]	3,000,000	3,000,000	5,525,460	7,841,836	8,500,000	11,060,538	38,927,834
Exemptions funded from Council (Rate portion)	-	18,895	-	-	-	-	18,895
Exemptions funded from Council (Tax portion)	-	23,243	-	-	-	-	23,243
Total DC Exemption Funding	\$ 33,670,599	\$ 10,442,138	\$ 10,505,379	\$ 16,841,836	\$ 16,500,000	\$ 20,060,538	\$ 108,020,490

Net total unfunded Exemptions	\$ 41,998,786	\$ 15,493,360	\$ 7,877,637	\$ 24,500,066	\$ 24,807,367	\$ 19,346,363	\$ 134,023,579
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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							15,161,560
Total Prior Year DC Exemption Funding							\$ 30,420,271

Net total unfunded Exemptions (Prior Years)							\$ 103,603,308
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Net total Discretionary unfunded Exemptions (Prior Years)							\$ 66,839,343
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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.