

County of Brant
2019 Annual Statement of Development Charge Reserve Funds

Description	Non-Discounted Services						Discounted Services				Total
	Roads	Storm Water	Sanitary Sewer	Water	Fire Protection	Police	General Government	Parks & Recreation	Library	Ambulance	
Opening Balance, January 1, 2019	145,682	(332,812)	(5,130,122)	(7,435,582)	(52,595)	51,053	74,930	1,072,411	251,500	(23,724)	(11,379,257)
<u>Plus:</u>											
Development Charge Collections	2,510,837	53,768	1,482,292	1,808,493	96,576	45,422	105,163	646,852	86,254	760	6,836,418
Accrued Interest	22,472	-	-	-	-	-	2,235	32,420	6,888	-	64,015
Exemptions Paid by Municipality											-
Sub-Total	2,533,310	53,768	1,482,292	1,808,493	96,576	45,422	107,399	679,272	93,142	760	6,900,433
<u>Less:</u>											
Interest Expense	-	18,556	235,662	361,195	25,953	5,867	-	-	-	1,167	648,400
Amounts Transferred to Capital ¹	1,004,414	130,402	236,761	953,477	1,029,511	382,190	76,193	23,456	38,252	-	3,874,656
Amounts Transferred to Operating ²	-	-	411,779	431,642	-	-	-	174,607	-	-	1,018,028
Credits											
Sub-Total	1,004,414	148,958	884,202	1,746,314	1,055,465	388,056	76,193	198,063	38,252	1,167	5,541,084
Closing Balance, December 31, 2019	1,674,578	(428,002)	(4,532,031)	(7,373,402)	(1,011,483)	(291,581)	106,135	1,553,620	306,390	(24,131)	(10,019,909)

¹ See Schedule 1 for Details

² See Schedule 2 for Details

Schedule 1
County of Brant
2019 Amount Transferred to Capital Fund

Capital Fund Transactions in 2019	Gross Capital Cost	DC Recoverable Cost Share					Non-DC Recoverable Cost Share				
		DC By-Law Period			Post DC By-Law Period		Other Reserve/ Reserve Fund Draws	Tax Supported Operating Fund Contributions	Rate Supported Operating Fund Contributions	Debt Financing	Grants, Subsidies, Other Contributions
		DC Reserve Fund Draw	DC Debt Financing	Grants, Subsidies, Other Contributions	Benefit/ Capacity Interim Financing	Grants, Subsidies, Other Contributions					
<u>Sanitary Sewer</u>											
711610 - 14 St. George WPCP Twinning/Expansion	66,206	59,585						6,621			
711810 - 18* Class EA - Study - Burford Wastewater Servicing	6,934	3,467					3,467				
711830 - 18* Paris Master Servicing Plan-Update-Wastewater	25,542	25,542									
711860 - 19 Ewart St. Sanitary Sewer Extension (Tower to New Fire Hall)	289,798	144,899							144,899		
711890 - 19 Bethal Rd Temporary Servicing for OPP Station	51,351	2,747			4,955			12,838	30,810		
722110 - 17 Servicing Plans for Cainsville & Airport (wastewater)	1,042	521						521			
Sub-Total - Sanitary Sewer	440,872	236,761	-	-	4,955	-	-	3,467	19,979	175,709	-
<u>Water</u>											
711500 - 12 New Barrel for Nith River Siphon	13,573	77,032	-					273,179	(336,638)		
721770 - 14 Airport Water Upgrades (Tower)	1,851,888	833,349			990,539			27,999			
721780 - 14 St. George Additional Water Source	5,490	4,941						549			
722110 - 17 Servicing Plans for Cainsville & Airport (water)	1,042	521						521			
722170 - 18* Paris Master Servicing Plan-Update-Water	32,103	32,103									
722210 - 18* Class EA - Study - Burford Water Servicing	8,349	4,175						4,175			

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		DC Reserve Fund Draw	DC Debt Financing	Grants, Subsidies, Other Contributions	Benefit/ Capacity Interim Financing	Grants, Subsidies, Other Contributions					
722310 - 19 Bethal Rd Temporary Servicing for OPP Station	25,341	1,356			2,445			6,335	15,204		
Sub-Total - Water	1,937,784	953,477	-	-	992,985	-	-	4,175	308,582	(321,434)	-
<u>Fire Protection</u>											
760510 - 16 Fire Hall Construction Onondaga	1,098,760	274,690							824,070		
760530 - 16 Fire Hall Construction Cainsville	1,064,210	532,105							532,105		
760560 - 17 Fire Hall Construction Scotland	890,316	222,579							667,737		
760760 - 19 Fire Services Master Plan	345	138					207				
Sub-Total - Fire Protection	3,053,631	1,029,511	-	-	-	-	-	207	-	2,023,912	-
<u>Police</u>											
750490 - 09 OPP Building	7,138,097	382,190			688,826		73,192		5,993,888		
Sub-Total - Police	7,138,097	382,190	-	-	688,826	-	73,192	-	-	5,993,888	-
<u>General Government</u>											
700440 - 18 Development Charges Background Study	37,746	33,972						3,775			
741020 - 15 Comm Improve Parking Strategy - Paris & St. George	-	(1,682)					(24,922)	26,604			
741050 - 16 Comprehensive Review Employment Land	47,079	38,134						8,945			
741090 - 18 Economic Development Strategy	7,123	5,770						1,353			
Sub-Total - General Government	91,949	76,193	-	-	-	-	(24,922)	40,678	-	-	-

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County of Brant
2019 Amount Transferred to Capital Fund

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<u>Parks & Recreation</u>											
751340 - 17 Paris Lions Park Ball Diamonds	5,650	33,524					(58,747)				30,873
751380 - 17 Foxhill Park Picnic Shelter - Phase 3	19,812	16,047					3,764				
751420 - 17 Paris Lions Park Clubhouse	2,936	921					1,754	262			
751580 - 18 Brookfield Parkland/Trails (Watts Pond)	5,902	4,781						1,121			
751640 - 18 Lions Picnic Shelter Re-Location	1,660	(972)					2,632				
751650 - 18 Lions Park Ball Diamond Parking Lot	-	(30,845)					30,845				
Sub-Total - Parks & Recreation	35,960	23,456	-	-	-	-	(19,751)	1,383	-	-	30,873
<u>Library</u>											
780190 - 17 Library Books	-	(26)					26				
780210 - 18 Library Books	-	16,903					(16,903)				
780240 - 19 Library Books	17,801	21,375					(3,574)				
Sub-Total - Library	17,801	38,252	-	-	-	-	(20,451)	-	-	-	-
Total	15,988,046	3,874,656	-	-	3,189,223	-	385,825	188,715	328,561	7,990,188	30,878

Schedule 2
 County of Brant
 2019 Amount Transferred to Operating Fund

Operating Fund Transactions in 2019	Annual Debt Repayment Amount	DC Reserve Fund Draw		Post DC By-Law Period			Non-DC Recoverable Cost Share		
		Principal	Interest	Principal	Interest	Source	Principal	Interest	Source
<u>Water</u>									
Gilbert Wellfield Upgrades	329,576	193,159	136,418						
Bethel Well Supply & Elevated Storage Paris Zone 1	102,066	54,245	47,821						
<u>Sanitary Sewer</u>									
Willow St Pumping Station	352,816	205,574	147,242						
Airport Sewage Treatment	58,962	45,675	13,287						
<u>Parks & Recreation</u>									
Brant Sports Complex Construction	174,607	111,559	63,048						
Total	1,018,028	610,212	407,816						