

County of Brant
2018 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, 2018	(1,067,326.01)	(128,060.40)	(6,670,027.85)	(8,898,003.27)	(106,159.61)	42,872.35	120,965.63	750,467.85	137,157.38	(23,790.64)	(15,841,904.57)
<u>Plus:</u>											
Development Charge Collections	3,028,800.28	91,525.86	2,371,182.22	2,508,617.41	117,881.78	54,256.74	126,799.16	996,421.67	134,415.10	1,225.80	9,431,126.02
Accrued Interest	-	-	-	-	-	1,159.58	2,418.46	22,504.68	4,798.24	-	30,880.96
Exemptions Paid by Municipality											-
Sub-Total	3,028,800.28	91,525.86	2,371,182.22	2,508,617.41	117,881.78	55,416.32	129,217.62	1,018,926.35	139,213.34	1,225.80	9,462,006.98
<u>Less:</u>											
Interest Expense	11,378.32	11,240.79	287,808.52	398,380.13	3,872.06	-	-	-	-	1,158.89	713,838.71
Amounts Transferred to Capital ¹	1,804,413.52	285,036.54	131,688.87	216,173.72	60,444.89	47,235.42	175,253.64	522,376.06	24,870.53	-	3,267,493.19
Amounts Transferred to Operating ²	-	-	411,778.60	431,642.16	-	-	-	174,607.06	-	-	1,018,027.82
Credits											
Sub-Total	1,815,791.84	296,277.33	831,275.99	1,046,196.01	64,316.95	47,235.42	175,253.64	696,983.12	24,870.53	1,158.89	4,999,359.72
Closing Balance, December 31, 2018	145,682.43	(332,811.87)	(5,130,121.62)	(7,435,581.87)	(52,594.78)	51,053.25	74,929.61	1,072,411.08	251,500.19	(23,723.73)	(11,379,257.31)

¹ See Schedule 1 for Details

² See Schedule 2 for Details

Schedule 1
County of Brant
Amount Transferred to Capital Fund

Capital Fund Transactions in 2018	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	Post-Period Benefit/ Capacity Interim Financing	Grants, Subsidies, Other Contributions					
<u>Roads</u>											
711530 - 13 Storm Water Facility Work	4,677.07	30,333.27					(25,656.20)				
733030 - 15 Powerline Rd Reconstruction	5,514,738.08	2,007,491.52			3,130,995.19		-	376,251.37	-	-	-
733075 - 16 Grand River St N corridor review & class EA	253,041.59	269,474.05			-		(16,432.46)		-	-	-
733090 - 17 New Sidewalk Dundas St W, Consolidated & Curtis	41,416.32	12,114.53			19,126.79		-	10,175.00	-	-	-
733110 - 17 Public Transit Study (Rds)	13,696.07	13,696.07			-			-	-	-	-
733135 - 18 Rest Acres Road Widening Phase 2	180,991.91	63,528.16			67,463.75		-	50,000.00	-	-	-
733190 - 17 Extension of Worthington Drive	23,423.12	23,423.12			-		-	-	-	-	-
735130 - 18 Hwy 403 Interchange Improvements	103,533.47	(426,956.80)			480,490.27		-	50,000.00	-	-	-
795245 - 13 Rest Acres Rd Widening SW Paris-Phase 2	54,923.47	(188,690.40)			243,613.87		-	-	-	-	-
Sub-Total - Roads	6,190,441.10	1,804,413.52	-	-	3,941,689.87	-	(42,088.66)	486,426.37	-	-	-
<u>Storm Water</u>											
711740 - 16 SWM System in SW Paris (Gurney outlet)	912,841.33	250,226.08			641,943.25		20,672.00				
735160 - 18* Paris Master Servicing Plan-Update-Storm Wtr	34,810.46	34,810.46					-				
Sub-Total - Storm Water	947,651.79	285,036.54	-	-	641,943.25	-	20,672.00	-	-	-	-

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<u>Sanitary Sewer</u>											
711610 - 14 St. George WPCP Twinning/Expansion	61,834.91	55,651.42			-			-	6,183.49	-	-
711830 - 18* Paris Master Servicing Plan-Update-Wastewater	70,483.39	70,483.39			-		-	-	-	-	-
722110 - 17 Servicing Plans for Cainsville & Airport (wastewater)	11,108.12	5,554.06			-		-	5,554.06	-	-	-
Sub-Total - Sanitary Sewer	143,426.42	131,688.87	-	-	-	-	-	-	11,737.55	-	-
<u>Water</u>											
721770 - 14 Airport Water Upgrades (Tower)	214,461.68	50,567.62						163,894.06	-	-	-
721780 - 14 St. George Additional Water Source	27,561.93	22,640.23			-			4,921.70	-	-	-
721930 - 15 Willow St Watermain	(12,872.96)	63,965.60			(59,241.32)			(17,597.24)	-	-	-
722110 - 17 Servicing Plans for Cainsville & Airport (water)	11,108.12	5,554.06			-			5,554.06	-	-	-
722170 - 18* Paris Master Servicing Plan-Update-Water	73,446.21	73,446.21			-		-	-	-	-	-
Sub-Total - Water	313,704.98	216,173.72	-	-	(59,241.32)	-	-	-	156,772.58	-	-

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<u>Fire Protection</u>											
760510 - 16 Fire Hall Construction Onondaga	141,855.64	26,823.56		-	-		-	-	-	115,032.08	-
760530 - 16 Fire Hall Construction Cainsville	45,554.29	19,553.29		-	-		-	-	-	26,001.00	-
760560 - 17 Fire Hall Construction Scotland	62,297.42	8,487.12		-	-		-	-	-	53,810.30	-
760570 - 17 Rescue Truck Mt. Pleasant	5,580.92	5,580.92		-	-		-	-	-	-	-
Sub-Total - Fire Protection	255,288.27	60,444.89	-	-	-	-	-	-	-	194,843.38	-
<u>Police</u>											
750490 - 09 OPP Building	371,424.25	47,235.42		-	35,842.44		65,923.83	-	-	222,422.56	-
Sub-Total - Police	371,424.25	47,235.42	-	-	35,842.44	-	65,923.83	-	-	222,422.56	-
<u>General Government</u>											
700440 - 18 Development Charges Background Study	42,837.36	38,553.62			-		-	4,283.74	-	-	-
741020 - 15 Community Improvement Parking Strategy-Paris	22,434.77	18,604.53			-		3,830.24	-	-	-	-
741050 - Comprehensive Review Employment Land	12,623.63	13,696.92			-		-	(1,073.29)	-	-	-
741090 - 18 Economic Development Strategy	62,665.70	50,759.22			-		-	11,906.48	-	-	-
795420 - 14 Development Charges	-	53,639.35			-		-	(53,639.35)	-	-	-
Sub-Total - General Government	140,561.46	175,253.64	-	-	-	-	3,830.24	(38,522.42)	-	-	-

Schedule 1
County of Brant
Amount Transferred to Capital Fund

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		DC Reserve Fund Draw	DC Debt Financing	Grants, Subsidies, Other Contributions	Post-Period Benefit/ Capacity Interim Financing	Grants, Subsidies, Other Contributions					
<u>Parks & Recreation</u>											
733110 - 17 Public Transit Study (Rec)	4,595.18	2,297.59			-		2,297.59	-	-	-	-
750180 - 07 Twin Pad - Construction	-	234,000.00			2,504,200.64		-	(255,428.37)	-	(2,504,200.64)	21,428.37
751030 - 15 SC Johnson Trail connect to downtown Paris	817.77	10,004.51			-		-	(9,186.74)	-	-	-
751110 - 15 Foxhill Park Multi-Purpose	-	1,937.50			-		454.47	(2,391.97)	-	-	-
751340 - 17 Paris Lions Park Ball	135,359.09	90,134.63			-		(21,335.27)	(28,524.27)	-	-	95,084.00
751350 - 17 Willow St. Playground Upgrades	-	190.83			-		233.23	(424.06)	-	-	-
751420 - 17 Paris Lions Park Clubhouse	304,080.57	54,342.09			-		-	249,738.48	-	-	-
751490 - 18 Riverview Heights Park	621.24	503.20			-		-	118.04	-	-	-
751640 - 18 Lions Picnic Shelter Re-Location	41,014.55	8,653.64			-		3,360.91	29,000.00	-	-	-
751650 - 18 Lions Park Ball Diamond Parking Lot	315,302.97	120,312.07			-		109,990.90	85,000.00	-	-	-
Sub-Total - Parks & Recreation	801,791.37	522,376.06	-	-	2,504,200.64	-	95,001.83	67,901.11	-	(2,504,200.64)	116,512.37
<u>Library</u>											
780160 - 16 Facility Need Study-Paris	12,168.41	8,761.26					3,407.15	-	-	-	-
780190 - 17 Library Books	11,611.19	9,927.57					1,683.62	-	-	-	-
780210 - 18 Library Books	7,230.06	6,181.70					-	1,048.36	-	-	-
Sub-Total - Library	31,009.66	24,870.53	-	-	-	-	5,090.77	1,048.36	-	-	-
Total	9,195,299.29	3,267,493.19	-	-	7,064,434.88	-	148,430.01	516,853.42	168,510.12	(2,086,934.70)	116,512.37

Schedule 2
County of Brant
Amount Transferred to Operating Fund

Operating Fund Transactions in 2018	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	329,576.44	184,914.17	144,662.27						
Bethel Well Supply & Elevated Storage Paris Zone 1	102,065.72	52,446.64	49,619.08						
<u>Sewer</u>									
Willow St Pumping Station	352,816.44	195,936.06	156,880.37						
Airport Sewage Treatment	58,962.15	44,360.92	14,601.24						
<u>Parks & Recreation</u>									
Brant Sports Complex Construction	174,607.05	107,850.37	66,756.68						
Total	1,018,027.80	585,508.17	432,519.64						