



**Report:** COR-FSD-16-08

## **Region of Waterloo**

### **Corporate Services**

### **Financial Services and Development Financing**

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**To:** Chair Sean Strickland and Members of the Administration and Finance Committee

**Date:** March 22, 2016      **File Code:** F27-50

**Subject:** **2015 Development Charge Transaction Report**

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#### **Recommendation:**

For Information

#### **Summary:**

This report presents the annual summary of development charge transactions as required by the Development Charges Act. A copy will be available on the Region's website.

#### **Report:**

#### **Background**

The "Development Charges Act," 1997 ("The Act"), enables the Council of a municipality to, by by-law, impose development charges against land to pay for increased capital costs due to the increased need for services arising from development of the area to which the by-law applies. The collection of development charges in the Region of Waterloo is governed by the Region's Development Charge (RDC) By-law 14-046 which came into effect on August 1, 2014.

Development charges are collected by the area municipalities on behalf of the Region at the time of issuance of a building permit. The funds are remitted to the Region on a monthly basis and allocated to reserve funds, which in turn are used to fund approved capital expansion projects in the following areas: Transportation, Airport, Water & Wastewater, Police, General Government (including Administration and Regional Growth Management Strategy), Operations/Facilities, Library, Transit, and Paramedic Services.

Through Bill 73, the Province enacted changes to the DCA with regards to the Annual Report of the Treasurer which are reflected in this report. New requirements were added to:

- Identify all assets whose capital costs were funded by DCs and, for each asset, identify costs which were funded by other sources
- Include a statement as to the municipality's compliance in not imposing directly or indirectly, a charge related to a development or requirement to construct a service related to development, except as permitted by the DCA or another Act
- The report must be available to the public
- The report must be submitted to the Ministry of Municipal Affairs and Housing if requested by the Minister

All of the above requirements will be met by the Region through this report.

### **Development Charge Reserve Fund Balances**

The Regional Development Charge Reserve Fund (RDC Fund) started the year with a combined balance of \$66.3 million. Contributions to the RDC Fund from collections, community housing grants, interest and funded exemptions and discounts totaled \$45.8 million. Appropriations for capital projects, debt service and prior oversized project recoveries totaled \$59.8 million resulting in a 2015 closing balance of \$52.3 million. The continuity of each specific reserve fund is detailed in Appendix A. The continuity of the RDC Reserve Fund for all services for 2015, along with a comparison to 2014, is set out in the table below:

**Table 1  
RDC Reserve Fund Continuity**

	<u>2014</u>	<u>2015</u>
<b>Opening Balance</b>	<b>56,324,803</b>	<b>66,268,788</b>
<b>Contributions</b>		
Collections	<b>50,977,615</b>	<b>42,495,696</b>
Community Housing Grants	<b>46,445</b>	<b>53,972</b>
Exemptions/Discounts	<b>7,326,373</b>	<b>1,765,124</b>
Interest Earned	<b>2,402,894</b>	<b>1,516,336</b>
	<b>60,753,327</b>	<b>45,831,128</b>
<b>Appropriations</b>		
Debt Service	<b>5,265,652</b>	<b>6,672,224</b>
Capital Projects	<b>45,543,690</b>	<b>50,227,356</b>
Prior Oversized Project Recoveries*		<b>2,873,273</b>
	<b>50,809,342</b>	<b>59,772,853</b>
<b>Closing Balance</b>	<b>66,268,788</b>	<b>52,327,063</b>

\*Prior oversized projects originally funded from tax levy and user rate reserves that are eligible for development charge recoveries.

**2015 Development Charge Collections**

Development charge collections in 2015 totaled \$42.5 million, a decrease of approximately 17% from 2014 collections of \$51.0 million. Of the total collections, \$32.6 million was attributable to residential development and \$9.9 million was for non-residential development (see Appendix B). The 2015 collections were 43% lower than the anticipated collections contemplated by the Development Charge Background Study of \$75 million for a number of reasons including:

- a significant number of building permits that were issued in the weeks leading up to the expiry of the former RDC by-law
- statutory RDC exemptions
- discounted rates (10% reduction of water, wastewater and roads RDC rates)
- the type and timing of development

Staff continue to closely monitor RDC collections and report regularly to the Administration and Finance Committee.

**2015 Development Charge Capital Appropriations**

In 2015, appropriations to fund growth-related capital projects and debt charges totaled \$56.8 million. Of this amount, \$6.7 million relates to debt servicing costs associated with Wastewater Services projects, which represents 56% of the total 2015 cash collections for wastewater RDCs. Prior oversized project recoveries of \$2.9 million were transferred from the RDC Reserves for Water, Wastewater and Police to user rate (Water & Wastewater) and levy (Police) funded capital reserves. This represents a repayment from development charges for projects that were previously constructed and financed from tax levy and user rate reserves and that qualify for RDC recoveries under RDC By-law 14-046. See Appendix A for a breakdown of 2015 appropriations by service area and Appendix C for details by project.

**Exemptions & Discounts**

The Act requires that any shortfall in development charge revenue resulting from exemptions and discounts be funded from sources other than higher charges on other development. The following exemptions are provided in the RDC By-law:

- 1) Downtown core exemption: provided in any area municipality which enacts a similar exemption. Currently, full downtown core exemptions exist in Kitchener and Cambridge. All Regional downtown core exemptions will expire on February 28, 2019.
- 2) Remediated Brownfield Site: an RDC exemption is provided in the amount of the eligible remediation costs to a maximum of the RDC payable.
- 3) Farming, community housing and public hospitals.
- 4) Since August 1, 2014 the Region has discounted the industrial RDC by 50%, in order to encourage new industrial development.

The total cost of development charge exemptions and discounts is financed from user rate reserve funds and property tax reserve funds/levies. Table 2 provides a summary of exemptions & discounts applied in 2015.

<b>Table 2 - 2015 Exemptions &amp; Discounts</b>				
	<b>Downtown Core Exemptions</b>	<b>Brownfield Exemptions</b>	<b>Industrial Discounts</b>	<b>Total</b>
Residential	\$45,343	\$1,172,027	\$0	\$1,217,370
Non-Residential	84,194	0	463,560	547,754
<b>Total</b>	<b>\$129,537</b>	<b>\$1,172,027</b>	<b>\$463,560</b>	<b>\$1,765,124</b>

A total of \$1,136,197 of the exemption and discount costs was funded from property taxes (mostly through the Roads Capital Levy Reserve), and \$628,927 was funded from User Rate Reserve Funds.

**Statement of Compliance:**

The Regional Municipality of Waterloo has not imposed directly or indirectly, a charge related to a development or requirement to construct a service related to development, except as permitted by the DCA or another Act.

**Corporate Strategic Plan:**

This report supports strategic objectives found in the Corporate Strategic Plan, and particularly Focus Area 1.2 - Plan for and provide the infrastructure and services necessary to create the foundation for economic success.

**Financial Implications:**

Development charges are used to fund a portion of the cost of growth-related capital works. Existing RDC Fund balances along with future RDC revenues will be utilized to fund approved capital projects as set out in each year's 10 year capital program. In 2015, staff submitted the first Annual Adequacy of Regional Development Charge Collections Review report (Report # COR-FSD-15-17 dated October 27, 2015). The purpose of that report is to assist Council in determining the sufficiency of the development charge rates established under the current Development Charge By-law. The Region's current RDC By-law came into effect on August 1, 2014. Development charge revenue during the first year under RDC By-law 14-046 was lower than originally anticipated for a number of reasons including:

- a significant number of building permits that were issued in the weeks leading up to the expiry of the former RDC by-law
- statutory RDC exemptions
- discounted rates (10% reduction of water, wastewater and roads RDC rates)
- the type and timing of development

A working group comprised of the CAO, Commissioners, Directors and Managers from Transportation and Environmental Services, Corporate Services, and Planning, Development and Legislative Services subsequently developed a set of strategies related to financing the growth-related portion of capital projects in the Region's 2016-2025 Capital program. Such strategies included expenditure adjustments, interim financing of certain projects and long term borrowing which will be required to ensure that the RDC Reserves maintain adequate balances. Despite the amount available in reserves at the end of 2015, the timing of certain growth-related water, wastewater and roads projects

relative to expected development charge collections will necessitate the issuance of additional growth related debt estimated at \$166 million over the next five years.

Staff intends to provide an updated RDC Reserve Fund Adequacy report in the Spring of 2016.

**Other Department Consultations/Concurrence:** Nil

**Attachments:**

Appendix A – Reserve Fund Transactions by Service Category

Appendix B – Summary of Reserve Fund Transactions

Appendix C – Development Charge Appropriations

**Prepared By:** Shane Fedy, Manager, Infrastructure Financing

**Approved By:** Craig Dyer, Commissioner, Corporate Services/Chief Financial Officer

**APPENDIX A**

**The Regional Municipality of Waterloo  
Regional Development Charges**

**Reserve Fund Transactions by Service Category**

Fiscal Year 2015	Transportation	Airport	Water & Wastewater	Police	General Government	Operations	Library	Transit	Paramedic Services	Total Fund
<b>Opening Balance</b> 01-Jan-15	38,087,681	(1,443,567)	30,469,903	88,724	(1,245,364)	2,436,339	58,829	(2,264,323)	80,566	<b>66,268,788</b>
<b>Contributions</b>										
Collections	22,062,025	700,312	16,561,856	611,542	261,908	289,036	25,537	1,761,083	222,397	<b>42,495,696</b>
Community Housing Grants	27,576	668	21,620	776	324	356		2,372	280	<b>53,972</b>
Exemptions/Discounts	969,997	34,173	628,927	27,057	11,403	13,400		69,847	10,320	<b>1,765,124</b>
Interest Earned	809,492	(29,495)	745,958	7,712	(32,128)	61,000	906	(49,829)	2,720	<b>1,516,336</b>
	<b>23,869,090</b>	<b>705,658</b>	<b>17,958,361</b>	<b>647,087</b>	<b>241,507</b>	<b>363,792</b>	<b>26,443</b>	<b>1,783,473</b>	<b>235,717</b>	<b>45,831,128</b>
<b>Appropriations</b>										
Debt Service			6,672,224							<b>6,672,224</b>
Capital Projects	40,046,553	139,884	7,939,312	55,569	438,194	43,045	80,557	1,356,192	128,050	<b>50,227,356</b>
Prior Oversized Project Recoveries*			2,466,802	406,471						<b>2,873,273</b>
	<b>40,046,553</b>	<b>139,884</b>	<b>17,078,338</b>	<b>462,040</b>	<b>438,194</b>	<b>43,045</b>	<b>80,557</b>	<b>1,356,192</b>	<b>128,050</b>	<b>59,772,853</b>
<b>Closing Balance</b> 31-Dec-15	21,910,218	(877,793)	31,349,926	273,771	(1,442,051)	2,757,086	4,715	(1,837,042)	188,233	<b>52,327,063</b>

\*Prior oversized projects originally funded from tax levy and user rate reserves that are eligible for development charge recoveries.

**APPENDIX B**

**The Regional Municipality of Waterloo  
Regional Development Charges**

**Summary of Reserve Fund Transactions**

Fiscal Year 2015	Residential			Non-Residential			Total		
	Collections	Exemptions/ Discounts	Total	Collections	Exemptions/ Discounts	Total	Collections	Exemptions / Discounts	Total
<b>Opening Balance*</b>									<b>66,268,788</b>
<b>Collections:</b>									
January	1,356,066	0	1,356,066	12,915	6,326	19,241	1,368,981	6,326	<b>1,375,307</b>
February	1,488,685	0	1,488,685	(58,717)	84,863	26,146	1,429,968	84,863	<b>1,514,831</b>
March	3,303,677	323,832	3,627,509	368,192	0	368,192	3,671,868	323,832	<b>3,995,700</b>
April	2,229,703	133,599	2,363,302	75,942	40,987	116,929	2,305,645	174,586	<b>2,480,231</b>
May	3,259,951	94,451	3,354,402	2,034,846	67,734	2,102,580	5,294,796	162,185	<b>5,456,982</b>
June	2,228,299	96,193	2,324,492	1,041,409	8,811	1,050,220	3,269,708	105,004	<b>3,374,712</b>
July	2,651,567	94,451	2,746,018	113,022	15,798	128,820	2,764,589	110,249	<b>2,874,838</b>
August	3,344,834	0	3,344,834	60,580	52,220	112,800	3,405,414	52,220	<b>3,457,634</b>
September	2,228,089	474,843	2,702,932	3,533,939	25,506	3,559,444	5,762,028	500,349	<b>6,262,376</b>
October	3,776,365	0	3,776,365	466,223	130,568	596,791	4,242,589	130,568	<b>4,373,157</b>
November	3,071,065	0	3,071,065	416,185	11,772	427,956	3,487,250	11,772	<b>3,499,021</b>
December	3,669,933	0	3,669,933	1,822,928	103,170	1,926,098	5,492,861	103,170	<b>5,596,031</b>
	<b>32,608,232</b>	<b>1,217,370</b>	<b>33,825,602</b>	<b>9,887,464</b>	<b>547,754</b>	<b>10,435,218</b>	<b>42,495,696</b>	<b>1,765,124</b>	<b>44,260,820</b>
<b>Community Housing Grants</b>									<b>53,972</b>
<b>Interest Earned</b>									<b>1,516,336</b>
	<b>32,608,232</b>	<b>1,217,370</b>	<b>33,825,602</b>	<b>9,887,464</b>	<b>547,754</b>	<b>10,435,218</b>	<b>42,495,696</b>	<b>1,765,124</b>	<b>45,831,128</b>
<b>Appropriations</b>									
Debt Service									<b>6,672,224</b>
Capital Projects									<b>50,227,356</b>
Prior Oversized Project Recoveries									<b>2,873,273</b>
									<b>59,772,853</b>
<b>Closing Balance</b>									<b>52,327,063</b>
31-Dec-15									



**APPENDIX C  
Regional Municipality of Waterloo  
2015 Development Charge Appropriations**

<b>Project #</b>	<b>Transportation Capital Projects Description</b>	<b>Expenditures 2015</b>	<b>RDC Financing</b>	<b>Other Sources of Financing Amount</b>	<b>Source(s)</b>
05549	RR36(Franklin) Myers (RR43) to Hwy 401	14,361,999	12,254,976	2,107,023	Municipal
05340	RR69 Manitou Dr. Bleams to Fairway	6,115,115	5,830,569	284,545	Third Party, Municipal
05441	RR15(King)GEXR Crossing-Subway Installation	8,612,262	4,736,744	3,875,518	Roads Capital Reserve
07226	Hwy 8 Transit Bypass Lane	3,349,461	3,349,461	0	
05337	RR8(King) Eagle Fountain Shantz Hill	3,311,339	2,814,638	496,701	Roads Capital Reserve
05779	Waterloo Spur Trail	4,370,335	1,621,335	2,749,000	Third Party, Municipal
07101	RR8(Weber)Victoria to Guelph St	4,928,122	934,554	3,993,568	Roads Capital Reserve, Third Party, Municipal
05404	RR41(Bishop)Conestoga to Concession	2,029,843	600,827	1,429,015	Third Party, Municipal, Gas Tax
05204	RR33(Townline) Avenue to Canamera Pkwy	621,104	527,939	93,166	Roads Capital Reserve
07171	RR53(Courtland)at Blockline	495,670	495,670	0	
07042	RR15 (King) Waterloo Inn Service Rd to Bluesprings Dr.	485,861	485,861	0	
07282	RR 70 (Ira Needles) Highview to Erb	613,730	483,939	129,792	Third Party, Municipal
07316	RR22 (Northfield Dr.) King to Kraus	437,610	433,711	3,899	Roads Capital Reserve
07186	RR86(Church) at Barnswallow to E. of Raising Mill Gate	723,565	391,471	332,094	Roads Capital Reserve, Third Party
07087	Road 56 River Road Extension King to Wilson	388,749	388,749	0	
07122	RR58 (Fischer Hallman) Huron to Bleams	387,023	387,023	0	
07317	RR 50 (Westmount Rd) at Laurelwood	455,872	386,950	68,923	Municipal
07257	RR22(Northfield Dr),Davenport to University	355,190	337,689	17,501	Provincial
07192	S. Boundary Rd, Water to Franklin	317,736	317,736	0	
07121	RR58(Fischer Hallman)Bleams to Activa	264,871	264,871	0	
05389	RR9(Erb) Caroline to Menno	776,191	261,845	514,346	Roads Capital Reserve, Municipal
07327	RR9(ERB STREET)IRA NEEDLES TO WILMOT LN	223,349	223,349	0	
06353	RR69 (Manitou Dr.) Webster Rd to Fairway Rd (RR53)	1,505,428	210,000	1,295,428	Roads Rehab Reserve, Gas Tax
05190	RR20(Bloomingtondale) Kraft to Bridge	873,662	193,864	679,798	Roads Rehab Reserve, Municipal, Gas Tax
06753	RR52 (Bridge St) Lexington Rd to Eastbridge Blvd	188,525	188,525	0	

Project #	Transportation Capital Projects Description	Expenditures 2015	RDC Financing	Other Sources of Financing Amount	Source(s)
05602	RR6(Highland) at Lawrence	170,000	170,000	0	
05407	RR50 Northfield, King to Westmount	675,350	148,577	526,773	Roads Rehab Reserve
07335	RR53 (Fairview Rd) Pebble Creek Dr.	137,080	137,080	0	
07180	Pre and Post Construction-Expansion	131,156	131,156	0	
05752	RR6 (Highland)Eastforest Trail/Westheights to Trussler	118,667	118,667	0	
05696	RR50 (Northfield Dr.) Weber St N to Waterloo St	411,174	115,138	296,036	Roads Rehab Reserve
05274	RR53(Fairway) Zeller to Fountain	176,105	112,605	63,500	Municipal
07074	Growth Related Transportation Study	100,575	100,575	0	
07216	RR15(King) at Conestoga Rd	83,644	83,644	0	
07145	RR#56 (Bleams) at Fischer Hallman	76,443	76,443	0	
09644	RR6 (Highland Rd) at West Ave	73,765	73,765	0	
09654	RR53 Fairway Rd at Sims Estate	71,432	71,432	0	
05798	RR22(Northfield Drive)King to Davenport	394,987	51,348	343,639	Roads Rehab Reserve
07332	RR4 (Ottawa St) King St (RR15) to Charles St (RR64)	60,241	51,205	9,036	Roads Capital Reserve
06757	RR53 (Fairway Rd) Wilson Ave to King St Drainage	41,393	41,393	0	
07248	RR#17&26 Sawmill Rd at St. Charles St	39,775	39,775	0	
07322	RR58 (Fischer-Hallman Rd) at Sienna St	38,300	38,300	0	
09653	RR23 Katherine St at Sawmill Rd	37,329	37,329	0	
07132	RR36(Franklin)Myers to Cambridge SE Boundary	35,680	35,680	0	
07066	Transportation Master Plan	34,621	34,621	0	
06773	RR55 (Victoria St S) Fisher-Hallman Rd to Eastforest Trail	32,247	32,247	0	
05633	RR15(King) Weber to HWY 85 SB Ramp	3,314,916	30,000	3,284,916	Municipal, Gas tax
07185	RR24(Hespeler)at Queen/Beaverdale	29,825	29,825	0	
07253	Growth Related Land Dedication Surveys	28,376	28,376	0	
07097	Development Turn Lanes to be Identified	26,859	26,859	0	
07178	Roundabout Education Program	50,082	25,041	25,041	Roads Capital Reserve
06269	RR9 (Bridgeport Rd) at Lancaster St (RR29)	20,232	20,232	0	
07111	RR28(homer Watson) Doon to Conestoga College Blvd	18,997	18,997	0	
05110	Victoria Street Edna to Bruce	14,428	14,428	0	
07116	RR38(Maple Grove) Beaverdale to Fountain	11,596	11,596	0	
06745	RR52 (Bridge St) S of Northfield Dr. to Northfield Dr.	11,591	11,591	0	
07259	RR57 (University) Erb to Keatsway	10,846	10,846	0	
09025	Growth Related Traffic Signal	10,988	10,534	454	Municipal

<b>Project #</b>	<b>Transportation Capital Projects Description</b>	<b>Expenditures 2015</b>	<b>RDC Financing</b>	<b>Other Sources of Financing Amount Source(s)</b>
09645	RR86 (Line 86) at Manser Rd (RR5)	8,870	<60,526>	69,395 *Third Party
Various	Project under \$10,000	959,462	45,474	913,988 Roads Rehab Reserve, Roads Capital Reserve, Third Party
<b>2015 TRANSPORTATION PROJECTS</b>		<b>63,649,646</b>	<b>40,046,553</b>	<b>23,603,093</b>

\* Final receipt of third party funding - previous RDC funding returned to reserve

**APPENDIX C  
Regional Municipality of Waterloo  
2015 Development Charge Appropriations**

<b>Project #</b>	<b>Water Capital Projects Description</b>	<b>Expenditures 2015</b>	<b>RDC Financing</b>	<b>Other Sources of Financing Amount</b>	<b>Source(s)</b>
04024	Mannheim WTP RMP Supernatant	3,612,140	906,647	2,705,493	Water Reserve Fund
04893	Facilities Upgrades	2,309,940	600,519	1,709,420	Water Reserve Fund
04082	Watermain Upgrades	2,669,066	569,999	2,099,067	Water Reserve Fund; Third Party
04179	Charles St - LRT Replacement Cost Sharing	1,363,092	342,136	1,020,956	Water Reserve Fund
04161	Kitchener Zone 4 Feeder Upgrades	292,029	292,029	0	
04125	Source Protection Technical Assessment	1,038,097	269,905	768,192	Water Reserve Fund
04156	Kitchener Zone(s) 2/4 Distribution Upgrades	257,591	257,591	0	
04159	Asset Management	920,638	239,366	681,272	Water Reserve Fund
04112	Building Upgrades	842,302	218,999	623,304	Water Reserve Fund
04135	Well Optimization & Upgrades	651,664	169,433	482,231	Water Reserve Fund
04167	Turnbull PS Upgrades	655,958	164,645	491,312	Water Reserve Fund
04168	Cambridge East WTP Upgrades	579,500	145,455	434,046	Water Reserve Fund
04083	New Watermains	113,685	113,685	0	
04178	Weber St - Connection Kitchener to Waterloo	111,828	111,828	0	
04864	Water Efficiency - ICI Programs	98,988	98,988	0	
04969	SCADA Communication Upgrade	300,475	78,124	222,352	Water Reserve Fund
04183	Residential Water Efficiency Initiatives	68,147	68,147	0	
04170	Monitoring System Management	251,188	65,309	185,879	Water Reserve Fund
04124	Source Protection Planning & Programming	243,099	63,206	179,893	Water Reserve Fund
04086	Baden New Hamburg Loops	58,775	58,775	0	
04173	Conestoga Plains and West Montrose System Upgrades	231,933	58,215	173,718	Water Reserve Fund
04181	Cambridge Water Distribution Upgrades	229,639	57,639	171,999	Water Reserve Fund
04039	MCC Upgrades	217,134	56,455	160,679	Water Reserve Fund
04943	Water Efficiency-Outdoor Water Use	55,246	55,096	150	Third Party
04160	William St & K41/K42 Class EA	219,231	55,027	164,204	Water Reserve Fund
04911	Regulatory Requirements Upgrades	175,628	45,663	129,965	Water Reserve Fund
04007	Long Term Water Supply Strategy-5yr. Review	40,458	40,458	0	
04015	Waterloo North Water Supply System	38,390	38,390	0	
04005	MOE Source Water Assessment	145,281	37,773	107,508	Water Reserve Fund

<b>Project #</b>	<b>Water Capital Projects Description</b>	<b>Expenditures 2015</b>	<b>RDC Financing</b>	<b>Other Sources of Financing Amount</b>	<b>Source(s)</b>
04903	PS & Reservoir Decommissioning	109,122	28,372	80,750	Water Reserve Fund
04940	Kitchener/Waterloo Zone 6 Reservoir	23,524	23,524	0	
04165	Clean Water Act Implementation	82,584	20,846	61,738	Water Reserve Fund; Third Party
04149	GW/SW Assessments	61,016	15,864	45,152	Water Reserve Fund
04014	Integrated Urban System Groundwater Supply	15,548	15,548	0	
04904	LTWS ASR Stages 1 + 2	15,101	15,101	0	
	Misc. Projects with RDC funding under \$10,000	137,374	40,920	96,454	Water Reserve Fund; Third Party
	<b>2015 Water Projects</b>	<b>18,235,409</b>	<b>5,439,677</b>	<b>12,795,732</b>	

**APPENDIX C  
Regional Municipality of Waterloo  
2015 Development Charge Appropriations**

<b>Project #</b>	<b>Wastewater Capital Projects Description</b>	<b>Expenditures 2015</b>	<b>RDC Financing</b>	<b>Other Sources of Financing Amount</b>	<b>Source(s)</b>
08308	Cambridge Infrastructure Upgrades	2,145,485	536,371	1,609,113	Wastewater Reserve Fund; Third Party
08307	Kitchener & Waterloo Infrastructure Upgrades	1,353,678	339,773	1,013,905	Wastewater Reserve Fund
08309	Rural Infrastructure Upgrades	751,078	309,444	441,634	Wastewater Reserve Fund
08317	Baden/New Hamburg Expansion	162,333	162,333	0	
08302	East Side Final PS & Force Main	158,780	158,780	0	
08324	Southern Ayr Wastewater System Upgrades	120,659	120,659	0	
08279	SCADA System	408,672	107,481	301,191	Wastewater Reserve Fund
08281	River Sampling Program	401,732	105,656	296,077	Wastewater Reserve Fund
04864	ICI Education Development	98,988	98,988	0	
04183	Residential Water Efficiency Initiatives	68,147	68,147	0	
08310	Sewage PSs Infrastructure Upgrades	257,721	67,781	189,940	Wastewater Reserve Fund
08779	Wastewater Master Plan Update 2000	65,721	65,721	0	
08305	Wastewater Treatment Upgrades	247,782	65,167	182,616	Wastewater Reserve Fund
08289	Galt Process Upgrades & Expansion	212,163	58,981	153,182	Wastewater Reserve Fund
04943	Outdoor Water Use By Law Dev	55,246	55,096	150	Third Party
08750	Rural Water Quality Program	200,000	52,600	147,400	Wastewater Reserve Fund
08327	Wastewater Asset Management	168,397	43,683	124,714	Wastewater Reserve Fund
08270	Biosolids Masterplan Update	122,876	32,316	90,560	Wastewater Reserve Fund
08323	Preston Treatment Upgrades	128,882	28,096	100,786	Wastewater Reserve Fund
08255	Preston Biosolids Upgrades	62,787	13,688	49,100	Wastewater Reserve Fund

<b>Project #</b>	<b>Wastewater Capital Projects Description</b>	<b>Expenditures 2015</b>	<b>RDC Financing</b>	<b>Other Sources of Financing Amount Source(s)</b>
	Misc. Projects with RDC funding under \$10,000	16,985	8,874	8,110 Wastewater Reserve Fund; Third Party
<b>2015 WASTEWATER PROJECTS</b>		<b>7,208,112</b>	<b>2,499,635</b>	<b>4,708,477</b>

**APPENDIX C  
The Regional Municipality of Waterloo  
2015 Development Charge Appropriations**

<b>General Government Capital Projects</b>					
<b>Project #</b>	<b>Description</b>	<b>Expenditures 2015</b>	<b>RDC Financing</b>	<b>Other Sources of Financing Amount</b>	<b>Source(s)</b>
22007	Regional Smart Growth Initiative	297,456	267,711	29,746	Current Revenue
22021	Watershed Growth Studies	189,426	170,484	18,943	Current Revenue
		<b>486,882</b>	<b>438,194</b>	<b>48,688</b>	

<b>Airport Capital Projects</b>					
<b>Project #</b>	<b>Description</b>	<b>Expenditures 2015</b>	<b>RDC Financing</b>	<b>Other Sources of Financing Amount</b>	<b>Source(s)</b>
03564	Randell Drain/Stormwater Upgrades	26,733	24,059	2,673	Airport Capital Reserve Fund
03574	Security Upgrades	93,169	83,852	9,317	Airport Capital Reserve Fund
03579	Parking Lot Expansion	16,944	15,250	1,694	Airport Capital Reserve Fund
	Misc Projects with RDC funding under \$10,000	31,538	16,723	14,815	Airport Capital Reserve Fund
		<b>168,384</b>	<b>139,884</b>	<b>28,500</b>	

<b>Police Capital Projects</b>					
<b>Project #</b>	<b>Description</b>	<b>Expenditures 2015</b>	<b>RDC Financing</b>	<b>Other Sources of Financing Amount</b>	<b>Source(s)</b>
50042	Expansion of Headquarters (ERU) Garage	110,182	55,091	55,091	Debentures
50022	Replacement of North Division	1,196	478	718	Debentures
		<b>111,378</b>	<b>55,569</b>	<b>55,809</b>	

<b>Paramedic Services Capital Projects</b>					
<b>Project #</b>	<b>Description</b>	<b>Expenditures 2015</b>	<b>RDC Financing</b>	<b>Other Sources of Financing Amount</b>	<b>Source(s)</b>
82024	Ambulance	142,278	128,050	14,228	Capital Reserve
		<b>142,278</b>	<b>128,050</b>	<b>14,228</b>	



<b>Library Capital Projects</b>					
<b>Project #</b>	<b>Description</b>	<b>Expenditures 2015</b>	<b>RDC Financing</b>	<b>Other Sources of Financing Amount</b>	<b>Source(s)</b>
20002	Library Holding Acquisition	77,000	69,300	7,700	Capital Reserve
20009	Other Branch Furnishings	12,507	11,257	1,250	Capital Reserve
		<b>89,507</b>	<b>80,557</b>	<b>8,950</b>	

<b>Transit Capital Projects</b>					
<b>Project #</b>	<b>Description</b>	<b>Expenditures 2015</b>	<b>RDC Financing</b>	<b>Other Sources of Financing Amount</b>	<b>Source(s)</b>
66008	Conventional Vehicle Additions	2,376,617	432,545	1,944,072	Debentures, Capital Reserve
66029	Passenger Station Development - iXpress	592,922	107,912	485,010	Debentures
66088	Passenger Station Development - Cambridge Centre	206,642	37,609	169,033	Debentures
66090	Passenger Station Development - UW Transit Plaza	38,122	6,938	31,184	Capital Reserve
66059	Card Fare Payment Technology	2,524,807	459,515	2,065,292	Debentures
66062	Strasburg Garage Expansion	913,265	166,214	747,051	Debentures
66071	Other Transit Technology (AVL / APC, other)	799,226	145,459	653,767	Capital Reserve
		<b>7,451,601</b>	<b>1,356,192</b>	<b>6,095,409</b>	

<b>Operations/Facilities Capital Projects</b>					
<b>Project #</b>	<b>Description</b>	<b>Expenditures 2015</b>	<b>RDC Financing</b>	<b>Other Sources of Financing Amount</b>	<b>Source(s)</b>
90076	Kitchener Transit Terminal Security	102,432	16,082	86,350	Debentures
90109	Waterloo Regional Voice Radio System	175,086	26,963	148,123	Debentures
		<b>277,518</b>	<b>43,045</b>	<b>234,473</b>	