

STAFF REPORT: Financial Services



REPORT TO: Council
MEETING DATE: June 9, 2008
REPORT NO.: FS.08.29
**SUBJECT: Establish Development Charges
Service Area 2 – Camperdown**
**PREPARED BY: Robert Cummings, Director of
Financial Services**

A. Recommendations

THAT Council receive Staff Report FS.08.29 “Establish Development Charges Service Area 2 – Camperdown”;

AND WHEREAS Council has before it a Report entitled “Camperdown Service Area Development Charges Background Study” dated May 2008, prepared by Hemson Consulting Ltd. (the “Study”);

AND WHEREAS Council has reviewed the preliminary capital programs, contained in the Study, which were forwarded to Hemson Consulting Ltd. for consideration in their preparation of the Study and related circulations;

AND WHEREAS Council gave notice to the public and held a public meeting pursuant to Section 12 of the Development Charges Act, 1997 on May 26, 2008, prior to which the Study and the proposed Camperdown area development charges by-law were made available to the public;

AND WHEREAS following the Public Meeting, Council afforded the public an additional period of time for the submission of further written representations;

AND WHEREAS Council intends to ensure that the need for services attributable to anticipated development will be met;

NOW THEREFORE THAT Council does hereby approve the Study;

AND FURTHER THAT Council enact a By-law to establish area-specific development charges for Town of The Blue Mountains, Service Area 2 – Camperdown.

B. Background

Development Charges are levied against new development, and are a primary source of funding for growth-related capital expenditures. The Town of The Blue Mountains services include library, fire protection, police protection, park and recreation, public works, roads and related, water and sewer services.

In April of 2007, Council approved proceeding with an update to the current water and wastewater development charge rates that will be applied to the Town of The

Blue Mountains, Service Area 2 Camperdown. At that time, Hemson Consulting Ltd. was approved to perform the work for a new background study and related By-law.

Staff have worked with Hemson Consulting Ltd. and provided information on the capital programs required for this area as well as cost information on those capital programs to date. This information is included in the Study.

On April 28, 2008 and May 5, 2008 appropriate notice was given for a public meeting to be held on May 26, 2008 during the regular meeting of Council. This was in accordance with the Development Charges Act, 1997. The Study was available to the public on May 5, 2008 and distributed to Council on May 9, 2008.

Notice was given for a public meeting to be held on May 26, 2008 during the regular meeting of Council. No area ratepayers or local developers attended the meeting or provided correspondence on the study. At the same meeting, Craig Binning from Hemson Consulting Ltd. made a brief presentation on the Camperdown Service Area Development Charges Background Study, dated May 2008, and answered questions posed by Council.

C. The Blue Mountains' Strategic Plan

Providing a strong well managed municipal government.

D. Environmental Impacts

N/A

E. Budget Impact (cc: Treasury if required)

Ensure adequate imposition of Development Charges to support growth related capital costs in the Camperdown Service Area into the future.

There is no impact on Operating Budget, as related costs are funded from Development Charges.

F. Attached (Relevant documentation not personal information about an identifiable person)

1. Camperdown Service Area Development Charges Background Study, dated May 2008.

Respectfully submitted,

Signature

CAMPERDOWN SERVICE AREA DEVELOPMENT CHARGES BACKGROUND STUDY

Town of The Blue Mountains

HEMSON Consulting Ltd.

May 2008

EXECUTIVE SUMMARY

The following summarizes the findings of the development charges study.

- This study calculates area-specific development charges for the Camperdown Service Area in the Town of the Blue Mountains, for the provision of the waterworks and wastewater systems, in compliance with the provisions of the *Development Charges Act, 1997* and its related regulation (Ontario Regulation 82/98).
- This study considers one area-specific service area in the Town of The Blue Mountains; Camperdown. This study proposes to repeal By-law 2005-28 by removing the existing charges that relate to the provision of waterworks and wastewater services in Camperdown and to replace them with the charges calculated in this study.
- Area-specific development charges are calculated for the provision of waterworks and wastewater services in the Camperdown Service Area. The area-specific approach more closely aligns costs and benefits for services where benefits are more localized and can be identified.
- The growth forecast for the Camperdown Service Area projects an increase of 1,001 serviced wastewater units and 1,043 serviced water units over the build-out planning period.
- The capital program for the provision of water services in Camperdown is based on the Water Reservoir and Servicing Contract 4918-2 and a portion of the Camperdown Road Works Contract 101160, relating to water servicing. The invoice details of the Water Reservoir and Servicing Contract, and the Camperdown Road Works Contract are included in Appendix A. The net growth-related capital program for waterworks services in Camperdown is \$2.2 million. This amount is carried forward to the development charge calculation.
- The capital program for the provision of wastewater services in Camperdown is based on the Wastewater Servicing Contract 4918-1A and a portion of the Camperdown Road Works Contract 101160. The invoice details of the

Wastewater Servicing Contract and the Camperdown Road Works Contract are included in Appendix A. The net growth-related capital program for waterworks services in Camperdown is \$5.7 million. This amount is carried forward to the development charge calculation.

- Based on the revised growth forecast and capital program contained in this study, the proposed area specific development charge rate for the Camperdown Service Area for residential development are:

	Calculated Charge per Equivalent Unit	Current DC Charge per Equivalent Unit
Camperdown Waterworks	\$2,118	\$2,124
Camperdown Wastewater	\$5,757	\$4,178

- It is recommended that the Town of the Blue Mountains should repeal the existing development charge By-law 2005-28 and implement a new Camperdown area-specific by-law with the newly calculated rates to fully recover the updated costs of the Camperdown waterworks and wastewater.
- The following two maps represent the geographic boundaries of the Camperdown Service Area for water and wastewater servicing.

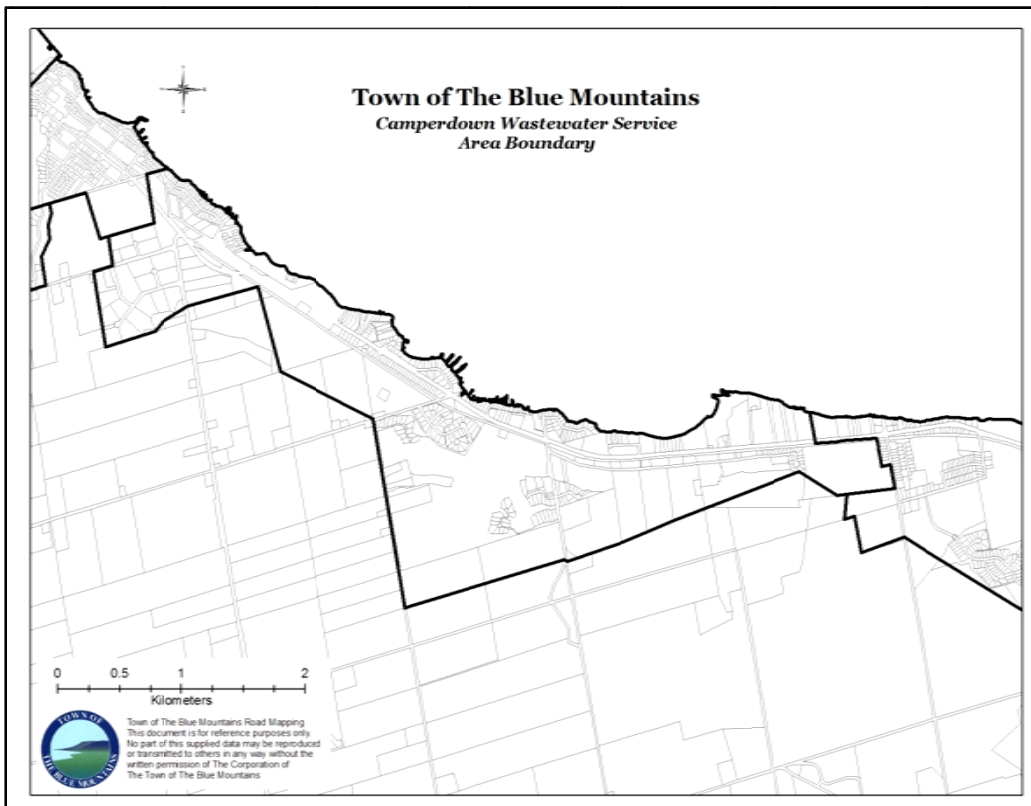
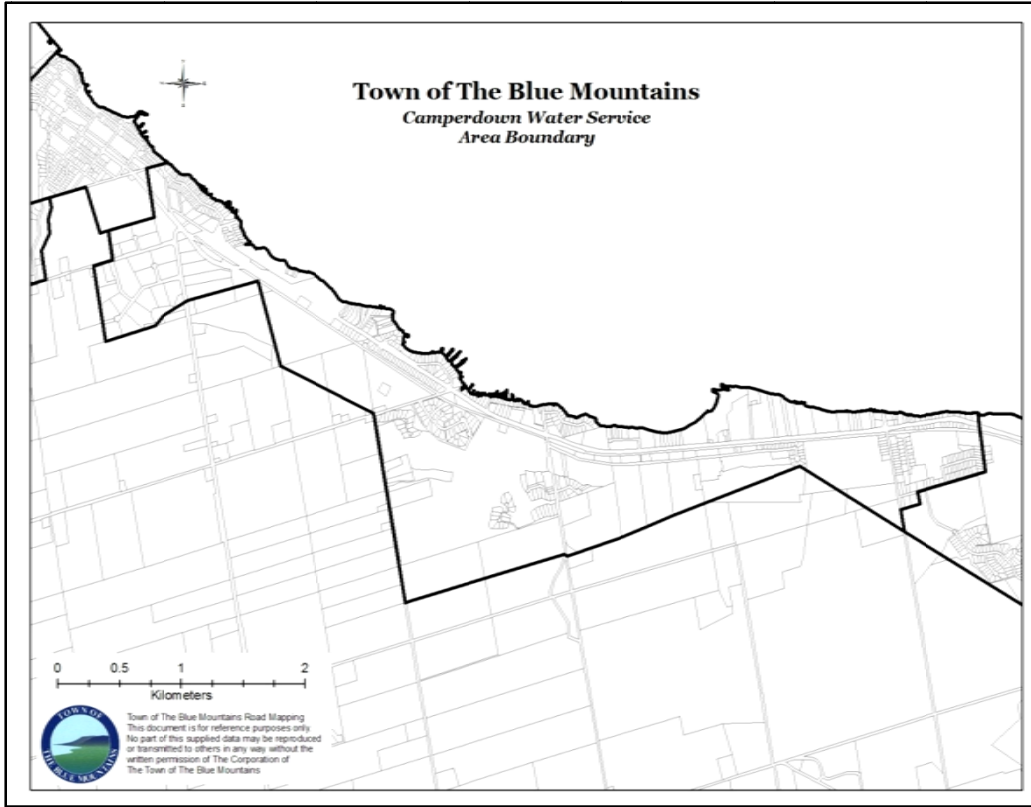


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I INTRODUCTION AND BACKGROUND

In April 2005, the Council of the Town of The Blue Mountains passed an area specific development charges by-law, By-law 2005-28, for the recovery of net growth-related capital costs for waterworks and wastewater services in the Camperdown area of the Town. The by-law was based on a Development Charges Background Study completed for the Town in March 2005 by Hemson Consulting Ltd. Within the 2005 Study, growth related-capital costs were identified for the Camperdown Service Area. Since the passage of By-law 2005-28, the Town of The Blue Mountains has received updated construction costs for the Camperdown reservoir, booster pumping station, trunk waterworks, and also increased costs for wastewater trunks and pumping stations.

The Town of The Blue Mountains retained Hemson Consulting Ltd. to complete a Development Charges Background Study to recover the revised growth-related capital costs associated with the provision of waterworks and wastewater services in the Camperdown Service Area.

The main objective of the study is to calculate area-specific development charge rates for the Camperdown waterworks and wastewater systems, within the Town of The Blue Mountains, in compliance with the provisions of the *Development Charges Act, 1997* (DCA) and its regulation (Ontario Regulation 82/98). Following the completion of the background study and the legislated public consultation, Council may pass a new area-specific development charges by-law to enact the calculated development charge rates.

Section II outlines the revised growth forecast on which the development charges are based. Section III summarizes the future growth-related capital costs associated with the Camperdown water and wastewater supply system. Section IV details the proposed new development charge rates for the Camperdown Service Area.

It is noted that none of the other Town's development charges rates (Town-wide or area-specific) are proposed to be changed as part of this study.

II REVISED GROWTH FORECAST

A residential growth forecast for the Camperdown Service Area was prepared by the planning department of the Town of The Blue Mountains. As Table 1 illustrates, a total of 1,043 new units are anticipated to require waterworks servicing and 1,001 for wastewater servicing within the Camperdown Service Area from the present until the build-out of the designated area.

It should be noted that development charge related units brought forward to the calculations are equivalent units. The non-residential growth was calculated based on 10 per cent of the residential growth and 90 units were identified as existing during a property count. The equivalent unit yields are seen in Table 1.

Table 1
Camperdown Growth Forecast

	Sewer	Water
Residential Units		
Existing Not Fronting	487	777
Reserved (Planning Approval)	293	267
Designated Proposal	<u>617</u>	<u>681</u>
Sub-Total Residential Units	1,397	1,725
Non-Residential Equivalent Units		
Existing Not Fronting	90	0
Reserved (Planning Approval)	29	27
Designated Proposal	<u>62</u>	<u>68</u>
Sub-Total Non-Residential Equivalent Units	181	95
Equivalent Units		
Existing Not Fronting	577	777
Reserved (Planning Approval)	322	294
Designated Proposal	<u>679</u>	<u>749</u>
Total Equivalent Units	1,578	1,820
Development Charge Related Units	1,001	1,043

There have been 577 existing units identified that will receive benefit from the wastewater servicing and 777 existing units that will receive benefit from water servicing. As these units are existing, a development charge calculation can not be levied against them. These 577 and 777 units to receive wastewater and water servicing, respectively, have been deemed as “benefit to existing” and their proportionate share, levied as a capital charge, has been netted out of the development charge calculation. The Town will use other mechanisms, such as a charge under s. 391 of *The Municipal Act* to recover the share of the costs associated with the existing units.

III REVISED CAMPERDOWN GROWTH-RELATED CAPITAL FORECAST

Since the passage of By-law No. 2005-28, which recovers capital costs for waterworks and wastewater systems in the Camperdown service area, the Town of The Blue Mountains has received revised costs and planning information, specific to these works. The revised information was significant enough to warrant a review of the current by-law, and thus the main objective of this study is to calculate area-specific development charges for the Camperdown service area in compliance with the provisions of the *Development Charges Act, 1997* and its related regulation (*Ontario Regulation 82/98*), and to provide the Town with a Development Charges Background Study and associated by-law.

This section will examine the two components of this particular area-specific charge. Part A will describe the revised growth-related waterworks infrastructure costs, while Part B will detail the revised growth-related wastewater infrastructure costs.

A. CAMPERDOWN WATER-RELATED INFRASTRUCTURE COSTS

The main component relating to the cost of the water distribution and storage is the construction of a reservoir, including a water booster pumping station, in the Camperdown service area. Works relating to the Camperdown water reservoir are anticipated to cost \$3.23 million, of which 80 percent, \$2.58 million, of those costs relate to the construction of the project. The remaining 20 percent, \$650,000, includes studies, land acquisition, engineering, contingencies, administrative, legal and miscellaneous fees. The Camperdown water-related infrastructure costs are summarized in Table 2 below.

Table 2
Water-related Camperdown Reservoir Costs

Studies	\$46,100
Land Acquisition	\$34,175
Administrative, Legal and Other	\$132,979
Engineering Fees	\$429,912
Construction Costs	\$2,581,695
Contingencies	<u>\$7,500</u>
Sub-Total	\$3,232,361

In addition to the costs associated with the water reservoir, there are costs relating to the Camperdown Road Project that are related to water infrastructure costs. The engineering fees for the road project, have been broken down into construction categories and thus can be attributed to either road and storm sewers, waterworks or wastewater. The allocation of costs associated with the Camperdown Road Project are displayed in Table 3 of which \$614,179 are waterworks-related costs.

The water-related costs associated with the Camperdown Road Project will add an additional \$614,179 to the development charge calculation. This amount represents the watermain and electrical portion of the construction, and also provides for contingencies and engineering fees to March 2008.

Under the provisions of the *Development Charges Act*, a municipality may recover the cost of a Development Charges Background Study. An additional \$5,000 is added to the development charge calculation for the Background Study.

As part of the study process, the Town of the Blue Mountains performed a thorough count of each property in the Camperdown service area. This exercise revealed that there are 777 existing units that will connect to the waterworks system and thus, are deemed as “benefit to the existing share”. The 777 existing units represent 43 per cent of the total units identified in the land survey relating to waterworks servicing. The benefit to existing share is approximately \$1.6 million and the Town will use other mechanisms, such as s. 391 of *The Municipal Act*, to recover these costs against the benefiting land owners.

TABLE 3

**TOWN OF THE BLUE MOUNTAINS
ENGINEERING FEE COST DISTRIBUTION
CAMPERDOWN ROAD PROJECT**

	Allocation of Costs			
	Roads & Storm Sewers	Sewer	Water	Total
Construction Category				
Road Works	\$ 770,346	\$ -	\$ -	\$ 770,346
Storm Sewers	\$ 313,426	\$ -	\$ -	\$ 313,426
Storm Sewers for Development	\$ 85,546	\$ -	\$ -	\$ 85,546
Main Sanitary Trunk	\$ -	\$ 115,110	\$ -	\$ 115,110
Residential Sewer Connections	\$ -	\$ 768	\$ -	\$ 768
Local Street Extensions	\$ 28,107	\$ -	\$ -	\$ 28,107
Watermain	\$ -	\$ -	\$ 385,183	\$ 385,183
Electrical	\$ -	\$ -	\$ 50,742	\$ 50,742
Provisional Items	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 1,197,424	\$ 115,878	\$ 435,925	\$ 1,749,227
Contingencies	\$ 272,684	\$ 26,388	\$ 99,271	\$ 398,343
Engineering Fees to Mar 2008	\$ 216,957	\$ 20,996	\$ 78,983	\$ 316,936
Total	\$ 1,687,064	\$ 163,262	\$ 614,179	\$ 2,464,506

Notes:

- 1) In the 2005 Development Charge Background Study, storm sewer costs are included in roads recovery.

The total estimated cost for waterworks distribution and storage in the Camperdown area amounts to \$3.8 million and is shown on Table 4. The portion that has been identified as “benefit to existing”, the \$1.6 million, has been removed from the development charges calculation and thus the total net development charges recoverable portion becomes \$2.2 million.

TABLE 4
TOWN OF THE BLUE MOUNTAINS
WATER GROWTH-RELATED CAPITAL PROGRAM
CAMPERDOWN WATERWORKS SERVICING 2008 TO BUILD-OUT

	Year	Studies	Land Acquisition	Admin Legal CofA, Adv. Misc.	Engineering	Construction	Contingencies (Additional to Finish)	Sub-Total	Benefit to Existing & Local Service	TOTAL COST ESTIMATE
Camperdown Water Distribution & Storage*										
Water Mains										
Camperdown Road related water works	2007	\$ -	\$ -	\$ -	\$ 78,983	\$ 535,196	\$ -	\$ 614,179	\$ (262,207)	\$ 351,972
Camperdown Reservoir Including water booster pumping station	2007	\$ 46,100	\$ 34,175	\$ 132,979	\$ 429,912	\$ 2,581,695	\$ 7,500	\$ 3,232,361	\$ (1,379,970)	\$ 1,852,391
Development Charge Amendment Study	2008	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
Total Camperdown Water Distribution & Storage*								\$ 3,851,540	\$ (1,642,177)	\$ 2,209,363

* All these works to be recovered by a Camperdown Area Specific Development Charges By-law which will be levied in addition to the Town-wide by-law.

1) Equivalent Units

	Water		Sewer	
	Units	Benefit to Existing Share	Units	Benefit to Existing Share
Existing Not Fronting	777	43%	577	37%
Reserved (Planning Approval)	294		322	
Designated Proposal	<u>749</u>		<u>679</u>	
Total	1,820		1,578	

B. CAMPERDOWN WASTEWATER-RELATED INFRASTRUCTURE COSTS

The costs associated with wastewater in the Camperdown service area are comprised of three components; pumping stations and trunks, Camperdown Road related sewer works and the cost of the Development Charges Background Study.

The total anticipated project costs for the pumping stations and trunks is \$8.9 million. The construction and works associated with the pumping stations and trunks comprise over 98 percent of the total cost brought forward to the development charge calculation. The Camperdown wastewater-related infrastructure costs are summarized in Table 5 below.

Table 5
Camperdown Pumping Stations
and Trunk Costs

Studies	\$0
Land Acquisition	\$0
Administrative, Legal and Other	\$130,142
Engineering Fees	\$715,953
Construction Costs	\$7,289,201
Contingencies	<u>\$778,000</u>
Sub-Total	\$8,913,296

Further details of the construction cost can be found in Appendix A.

As shown previously on Table 3, a portion of the cost of the Camperdown Road Project is attributed to the wastewater development charge. The cost is comprised of the main wastewater trunk and residential sewer connections, in addition to contingencies and engineering fees. The cost from the Camperdown Road Project adds \$163,262 to the total cost estimate.

Under the provisions of the *Development Charges Act*, a municipality may recover the cost of a Development Charges Background Study. An additional \$5,000 is added to the development charge calculation for the Background Study.

577 existing units have been identified by the Town to connect to the wastewater system and their proportionate share of the works, 37 per cent, has been netted out of the development charges calculation. The benefit to existing share is approximately \$3.3 million and the Town will use other mechanisms, such as s. 391 of *The Municipal Act*, to recover these costs against the benefiting land owners.

As summarized on Table 6, the total cost of the Camperdown wastewater servicing is \$9.0 million, of which \$5.7 million has been identified as growth-related and recoverable by development charges.

The next section of the report provides the calculations of the proposed Camperdown water and wastewater area-specific development charges.

TABLE 6
TOWN OF THE BLUE MOUNTAINS
WATER GROWTH-RELATED CAPITAL PROGRAM
CAMPERDOWN WASTEWATER SERVICING 2008 TO BUILD-OUT

	Year	Studies	Land Acquisition	Admin Legal CofA, Adv. Misc.	Engineering	Construction	Contingencies (Additional to Finish)	Sub-Total	Benefit to Existing & Local Service	TOTAL COST ESTIMATE
Camperdown Sewage Collection*										
Sewer Works										
Camperdown Road related sewer works	2007	\$ -	\$ -	\$ -	20,996	\$ 142,267	\$ -	\$ 163,262	\$ (59,697)	\$ 103,565
Pumping Stations and Trunks										
Delphi PS, Lakeshore PS and Sewer Trunks	2007	\$ -	\$ -	\$ 130,142	\$ 715,953	\$ 7,289,201	\$ 778,000	\$ 8,913,296	\$ (3,259,171)	\$ 5,654,125
Development Charge Amendment Study	2008	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
Total Camperdown Sewage Collection*								\$ 9,081,558	\$ (3,318,868)	\$ 5,762,690

* All these works to be recovered by a Camperdown Area Specific Development Charges By-law which will be levied in addition to the Town-wide by-law.

1) Equivalent Units

	Water		Sewer	
	Units	Benefit to Existing Share	Units	Benefit to Existing Share
Existing Not Fronting	777	43%	577	37%
Reserved (Planning Approval)	294		322	
Designated Proposal	<u>749</u>		<u>679</u>	
Total	1,820		1,578	

IV REVISED DEVELOPMENT CHARGES ARE CALCULATED IN ACCORDANCE WITH THE *DCA*

The proposed Camperdown waterworks and wastewater development charges reflect the updated capital program the Town has received since the 2005 Development Charges Background Study.

A. CALCULATED WATER DEVELOPMENT CHARGES

The calculation of development charges rates is derived by dividing the total net capital program by the number of new units forecast over the study period. The development charge incorporates “equivalent” non-residential units as described in Section II of this report.

One thousand and forty-three units were identified for this study that required waterworks servicing in the Camperdown area. As previously mentioned, there are 777 existing units that have been deemed as benefit to existing, and their share has been netted out of the development charges calculation.

As Table 7 details, the net growth-related capital program amount of \$2.2 million is divided by 1,043 units, which leads to a charge of \$2,118 per equivalent unit.

Table 7
Calculated Waterworks Charge
per Equivalent Unit

Total growth-related net capital costs	\$2,209,363
Development charge related units	1,043
Calculated charge per equivalent unit	\$2,118.28

B. CALCULATED WASTEWATER DEVELOPMENT CHARGES

The development charge calculation for wastewater services in the Camperdown area is done in a similar method to the calculation of the waterworks charge. The development charge is calculated by dividing the total net capital program by the number of new units forecast over the study period. The development charge incorporates “equivalent” non-residential units as described in Section II of this report.

One thousand and one units were identified for this study that required wastewater servicing in the Camperdown area. As previously mentioned, there are 577 units that already receive wastewater servicing and those units are not included in the development charges calculation.

As seen below in Table 8, the net growth-related capital program amount of \$5.7 million is divided by 1,001 units, which leads to a charge of \$5,757 per unit.

Table 8
Calculated Wastewater Charge
per Equivalent Unit

Total growth-related net capital costs	\$5,762,690
Development charge related units	1,001
Calculated charge per equivalent unit	\$5,756.93

C. OPERATING COST IMPACTS

The *DCA* requires that a background study estimates the future tax supported operating cost implications of the growth-related capital program contained in the study. The entire capital program contained in this background study relates to the Camperdown water and wastewater supply system. The funds required for operating the water and wastewater system are obtained through the utility rates, a user fee system. Since the Camperdown water and wastewater system is part of a full cost recovery water and wastewater rate system, any additional operating costs as a result of the capital program will be included in the water and wastewater rates. No additional operating costs associated with the capital costs are anticipated to be borne by the property tax base.

D. CURRENT VS. CALCULATED RATES

The Camperdown waterworks and wastewater capital program in the 2005 Development Charges Background Study contained the same projects, however as construction progressed, incoming tenders increased the projects costs, resulting in the revised calculated development charges.

Table 9 displays a comparison of the current area-specific development charges for the Camperdown service area to the newly calculation rates.

Table 9
Current vs. Calculated
Development Charges

	Current DC Rate per Equivalent Unit	Calculated DC Rate per Equivalent Unit	Difference	
			\$	%
Waterworks	\$2,124	\$2,118	-\$6	-0.3%
Wastewater	\$4,178	\$5,757	\$1,579	37.8%

It should be noted that development in Camperdown will continue to be subject to the Town's Town-wide development charges by-law, By-law No. 2005-27, that include components for water supply and sewage treatment costs not recovered under these area-specific charges.

APPENDIX A

*CAMPERDOWN
CONSTRUCTION COSTS*

Date	Invoice Details	Camperdown Road Works Contract 101160	Water Reservoir & Servicing Contract 4918-2	Wastewater Servicing Contract 4918-1A
2005				
Sep-12	Pre Execution Costs - Waterworks (MacViro)		\$ 294,186.00	\$ 114,724.00
Nov-10	Camperdown Costs incurred from 2000 to 2004	\$ 467,570.00		
Nov-25	Contract 101160 PPC #1	\$ 442,777.00		
Dec-16	Contract 101160 PPC #2	\$ 722,626.00		
2006				
Jan-12	Contract 4918-1A PPC #1			\$ 613,600.00
Mar-13	Contract 4918-2 PPC's #1, #2, #3, #4		\$ 545,240.00	
Apr-11	2005 Engineering, Adv., Survey, Admin., Legal, Misc. & Other	\$ 119,875.00		
Apr-11	Contract 101160 PPC #3	\$ 99,959.00		
Apr-11	Contract 4918-2 PPC #5		\$ 162,900.00	
May-23	Contract 4918-2 PPC #6		\$ 81,000.00	
May-23	Contract 4918-1A PPC #2			\$ 838,396.00
Jul-04	Contract 4918-1A PPC #3			\$ 1,418,243.00
Jul-19	2005 Engineering, Adv., Survey, Admin., Legal, Misc. & Other		\$ 148,511.00	\$ 215,505.00
Jul-19	Contract 101160 PPC #4	\$ 129,132.00		
Jul-19	Contract 4918-1A PPC #4			\$ 1,162,790.00
Jul-19	Contract 4918-2 PPC #7		\$ 81,000.00	
Jul-19	Contract 4918-2 PPC #8		\$ 65,025.00	
Aug-25	Contract 101160 PPC #5	\$ 161,675.00		
Aug-25	Contract 4918-1A PPC #5			\$ 852,005.00
Sep-07	Contract 4918-2 PPC #9		\$ 477,144.00	
Sep-07	Contract 4918-2 PPC #10		\$ 142,297.00	
Oct-03	Contract 4918-1A PPC #6			\$ 481,075.00
Oct-03	Contract 4918-2 PPC #11		\$ 264,175.00	
Nov-10	Contract 101160 PPC #6	\$ 263,745.00		
Nov-10	Contract 4918-2 PPC #12		\$ 300,450.00	
Dec-11	Contract 4918-1A PPC #7			\$ 537,452.00
Dec-11	Contract 4918-1A PPC #8			\$ 10,368.00
Dec-11	Contract 4918-2 PPC #13		\$ 78,194.00	
Dec-20	Contract 4918-1A PPC #9			\$ 176,896.00
Dec-31	Contract 4918-1A PPC #10			\$ 696,301.21
Dec-31	Contract 4918-2 PPC #14		\$ 276,716.81	
2007				
Feb-16	Contract 4918-1A PPC #11			\$ 202,937.80
Apr-01	2006 Engineering, Adv., Survey, Admin., Legal, Misc. & Other	\$ 143,279.88	\$ 195,863.35	\$ 433,033.27
Jun-27	Contract 4918-1A PPC #12			\$ 294,684.46
Jul-31	Contract 101160 PPC #7	\$ 35,348.26		
Aug-24	Contract 4918-2 PPC #15		\$ 47,553.00	
Oct-31	Contract 4918-1A PPC #13			\$ 4,452.55
Dec-21	Contract 4918-2 PPC #16		\$ 60,000.00	
Dec-31	2007 Engineering, Adv., Survey, Admin., Legal, Misc. & Other	\$ 18,785.46	\$ 3,534.82	\$ 76,910.44
Dec-31	Adjustment - C.D. Road Costs - Change Orders 2-5	-\$ 124,301.50		
Dec-31	Adjustment - C.D. Road Costs - Pro Rated Engineering	-\$ 17,514.34		
2008				
Mar-31	2008 Engineering, Adv., Survey, Admin., Legal, Misc. & Other	\$ 1,550.32	\$ 1,070.51	\$ 5,922.59
TOTAL PROJECT COSTS TO DATE		\$ 2,464,507.08	\$ 3,224,860.49	\$ 8,135,296.32
<u>ESTIMATED COSTS TO COMPLETE PROJECT</u>				
Consulting, Construction, Engineering, Legal, Administration Claims, Contingencies and Miscellaneous		\$ -	\$ 7,500.00	\$ 778,000.00
TOTAL ANTICIPATED PROJECT COSTS		\$ 2,464,507.08	\$ 3,232,360.49	\$ 8,913,296.32