

Appendix A
Development Charges Obligatory Reserve Funds
Annual Continuity Statement by Service Category
For the Year Ended December 31, 2022

	Balance at January 1, 2022	Development Charges Collected	Interest	Less: Transfers to Capital	Less: Transfers to Operating	Balance at December 31, 2022	
General Services							
General Government	\$ 0	\$ 55,320	\$ 784	\$ -		\$ 56,104	Note 1
Library (Buildings)	0	104,573	1,533	106,106		0	
Fire (Buildings and Equipment)	1,338,208	12,125	30,664	475		1,380,522	
Police (Buildings and Equipment)	459,432	85,606	11,680	-		556,719	
Public Safety	0	29,113	412	29,525		0	
Parks and Recreation (Facilities & Parkland Development)	0	380,339	3,927	384,266		0	
Public Works (Equipment)	(1)	-	(0)	-	-	(1)	
Ambulance (Buildings)	371,279	29,113	8,871	-		409,263	
Transit (Buildings)	177,126	145,702	4,677	6,666	100,000	220,839	
Emergency Preparedness (Buildings and Equipment)	0	93,846	1,332	95,178		0	
Total General Services	\$ 2,346,045	\$ 935,737	\$ 63,879	\$ 622,215	\$ 100,000	\$ 2,623,446	
Engineered Services							
Roads and related	\$ 0	\$ 1,990,091	\$ 28,131	\$ 2,018,222	\$ -	\$ 0	
Water	0	202,633	2,921	205,553	-	0	
Waste Water	(0)	898,729	12,929	911,657	-	0	
Drains	0	224,185	3,182	227,367	-	0	
Total Engineered Services	\$ 0	\$ 3,315,637	\$ 47,163	\$ 3,362,800	\$ -	\$ 0	
Total - January 1, 2022 to December 31, 2022	\$ 2,346,045	\$ 4,251,374	\$ 111,042	\$ 3,985,015	\$ 100,000	\$ 2,623,446	
Comparative Balances - January 1, 2021 to December 31, 2021	\$ 2,205,468	\$ 4,171,312	\$ 57,049	\$ 3,987,784	\$ 100,000	\$ 2,346,045	

Note 1 This amount should have been earned as of December 31, 2022 based on growth related costs. Amount has been earned in 2023 and will be reflected in 2023 Treasurer's Report on Development Charges.