

TABLE A

DEVELOPMENT CHARGE RESERVE FUND
SUMMARY BY CATEGORY OF SERVICES

	Non-Discounted			Discounted			Total
	Res	Non-Res	Total	Res	Non-Res	Total	
Balance December 31, 2021	3,325,236	(8,823,143)	(5,497,907)	23,669,867	(1,654,582)	22,015,285	16,517,378
DC Act Revenue	9,323,671	3,156,542	12,480,213	12,839,714	677,470	13,517,184	25,997,397
Interest Income (Expense)	(252,336)	(1,092,222)	(1,344,558)	2,134,436	(197,088)	1,937,348	592,790
Expenses	(16,858,775)	(4,605,211)	(21,463,986)	(7,124,375)	(539,614)	(7,663,989)	(29,127,975)
Balance December 31, 2022	(4,462,204)	(11,364,034)	(15,826,238)	31,519,642	(1,713,814)	29,805,828	13,979,590

TABLE B

DEVELOPMENT CHARGE RATES (effective from January 1 to June 30)		
<u>Residential Development</u>	Central Neighbourhoods	Suburban Areas
Single detached or semi-detached dwelling	\$14,033	\$20,945 / dwelling unit
Townhouse or street townhouse dwelling	\$9,853	\$14,708 / dwelling unit
Multiple or duplex dwelling	\$7,092	\$10,588 / dwelling unit
Lodging House	\$3,987	\$5,952 / dwelling unit
<u>Non-Residential Development**</u>		
Gross floor area of building	\$23.24 \$2.16	\$64.45 / square metre \$5.99 / square foot
DEVELOPMENT CHARGE RATES (effective from July 1 to November 30)		
<u>Residential Development</u>	Central Neighbourhoods	Suburban Areas
Single detached or semi-detached dwelling	\$16,612	\$24,733 / dwelling unit
Townhouse or street townhouse dwelling	\$11,667	\$17,370 / dwelling unit
Multiple or duplex dwelling	\$8,399	\$12,505 / dwelling unit
Lodging House	\$4,719	\$7,027 / dwelling unit
<u>Non-Residential Development**</u>		
Gross floor area of building	\$25.08 \$2.33	\$75.75 / square metre \$7.04 / square foot
DEVELOPMENT CHARGE RATES (effective from December 1 to December 31)		
<u>Residential Development</u>	Central Neighbourhoods	Suburban Areas
Single detached or semi-detached dwelling	\$14,419	\$21,468 / dwelling unit
Townhouse or street townhouse dwelling	\$10,127	\$15,077 / dwelling unit
Multiple or duplex dwelling	\$7,290	\$10,854 / dwelling unit
Lodging House	\$4,096	\$6,099 / dwelling unit
<u>Non-Residential Development**</u>		
Gross floor area of building	\$21.77 \$2.02	\$65.75 / square metre \$6.11 / square foot

TABLE C

CITY OF KITCHENER SUBURBAN AREA DEVELOPMENT CHARGE RESERVE 7012002 2022 TRANSACTIONS		
Surplus (Deficit) Balance December 31, 2021		11,118,973
<u>Revenues</u>		
DC Act Revenue	25,941,157	
Interest Income (Expense)	501,567	
Total Revenues		26,442,724
<u>Expenditures</u>		
Fire Technology	93,274.00	
Close Out Fire Technology Account	(93,274.00)	
Kolb Drain Smetana To Rothsay Closeout	(2,028.68)	
Monitor/Update Prog - Upper Blair	107,418.00	
Engineering Studies	194,201.00	
Master Plan/Feasibility Studies	78,501.00	
City Share Subdivisions	1,000,613.00	
Intensification Allowance	0.00	
Biehn Dr & San Trunk Sewer Ext-W	604,888.60	
Biehn Dr & San Trunk Sewer Ext-S	730,907.06	
Biehn Dr & San Trunk Sewer Ext-R	2,671,591.33	
Blair Creek Dr Road & Wm Ext-W	47,754.23	
Blair Creek Dr Road & Wm Ext-R	169,792.78	
Scada	36,962.00	
Misc. Creek Rehabilitation	128,300.00	
Hydraulic Modelling	150,000.00	
Kof Recovery	441,000.00	
Library Technology Upgrade	25,707.00	
Close Out New Arena Study	(204,220.00)	
Resources, Furniture & Equipment	38,189.00	
Rosenberg Community Centre -South End	239,810.00	
Mill Courtland Cc Addition	1,377,434.00	
Close out Rosenberg CC Account	(287,586.00)	
Planning Studies - Growth	298,464.00	
Heritage Impact Assessments	7,499.00	
New Indoor Pool - South End	62,849.00	
Indoor Turf Field - South End	355,003.00	
91 Moore - Sustainable Building Impr	27,774.00	
Equip Acquisitions & Upgrades	955,087.00	
Vic Park Mstrpln Implementation	17,359.00	
Open Space Strategy	31,871.00	
Community Trails Gnrl Provision	30,299.00	
Ped Bridge 881 - Montgomery Cr	133,611.00	
Rolling Meadows Trail	216,424.00	
New Neighbourhood Parks	954,602.00	
Rbj Schlegel Park	347,174.00	
Park Rehab - Idlwd/Kinzie/Chicopee	316,201.00	
Shoemaker (Dmaf)	6,324.00	
Citywide Parks General Provision	66,169.00	
Mclennan Park Improvements	72,700.00	
Library Recovery	62,997.00	
Charles&Benton Parking Garage Recovery	96,193.00	
Civic District Parking Garage Recovery	664,361.00	
Refund (Blair, Strasburg Rd N, Mid Strasburg Trunk Sewer, Dc	14,612,785.21	
Total Expenditures		26,884,981
Surplus (Deficit) Balance December 31, 2022		10,676,716

TABLE C

CITY OF KITCHENER
CENTRAL NEIGHBOURHOODS
DEVELOPMENT CHARGE RESERVE 7012006
2022 TRANSACTIONS

Surplus (Deficit) Balance December 31, 2021	5,398,407
<u>Revenues</u>	
DC Act Revenue	56,240
Interest Income (Expense)	91,223
Total Revenues	147,463
<u>Expenditures</u>	
Fire Technology	35,026
Close Out Fire Technology Account	(35,026)
Intensification Allowance	176,868
Cycling Infrastructure	314,432
Library Technology Upgrade	9,654
Close Out New Arena Study	(76,688)
Resources, Furniture & Equipment	14,341
Rosenberg Community Centre -South End	90,052
Mill Courtland Cc Addition	517,248
Planning Studies - Growth	112,078
Heritage Impact Assessments	2,816
New Indoor Pool - South End	23,601
Indoor Turf Field - South End	133,309
91 Moore - Sustainable Building Impr	10,429
Vic Park Mstrpln Implementation	6,518
Open Space Strategy	11,968
Community Trails Gnrl Provision	11,378
Ped Bridge 881 - Montgomery Cr	50,173
Rolling Meadows Trail	81,270
New Neighbourhood Parks	358,468
Rbj Schlegel Park	130,370
Park Rehab - Idlwd/Kinzie/Chicopee	118,738
Shoemaker (DMAF)	2,375
Citywide Parks General Provision	24,847
Mclennan Park Improvements	27,300
Library Recovery	6,003
Charles&Benton Parking Garage Recovery	10,807
Civic District Parking Garage Recovery	74,639
Total Expenditures	2,242,994
Surplus (Deficit) Balance December 31, 2022	3,302,876

TABLE D

CITY OF KITCHENER
DEVELOPMENT CHARGE RESERVE
2022 EXPENSES

	Growth Related Funding			Non-Growth Related Funding										External Recoveries	Total Non-DC Funding		
	Suburban Area DC Reserve	Central Neighbourhoods DC Reserve	Total DC Funding	Tax Based Capital	Donations	Grants	Reserves	Sanitary Utility	Storm Water Utility	Water Utility	Gas Utility	Parking Utility	Federal Gas Tax				
Fire Technology	93,274	35,026	128,300														-
Close Out Fire Technology Account	(93,274)	(35,026)	(128,300)														-
Kolb Drain Smetana To Rothsay Closeout	(2,029)	-	(2,029)							(20,766)							(20,766)
Monitor/Update Prog - Upper Blair	107,418	-	107,418				168,750			261,000							429,750
Engineering Studies	194,201	-	194,201													1,526	1,526
Master Plan/Feasibility Studies	78,501	-	78,501		28												28
City Share Subdivisions	1,000,613	-	1,000,613														-
Intensification Allowance	-	176,868	176,868		88,434												88,434
Cycling Infrastructure	-	314,432	314,432														-
Biehn Dr & San Trunk Sewer Ext-W	604,889	-	604,889														-
Biehn Dr & San Trunk Sewer Ext-S	730,907	-	730,907														-
Biehn Dr & San Trunk Sewer Ext-R	2,671,591	-	2,671,591														-
Blair Creek Dr Road & Wm Ext-W	47,754	-	47,754														-
Blair Creek Dr Road & Wm Ext-R	169,793	-	169,793														-
Scada	36,962	-	36,962						386,244								386,244
Misc. Creek Rehabilitation	128,300	-	128,300														-
Hydraulic Modelling	150,000	-	150,000							25,000							25,000
KOF Recovery	441,000	-	441,000														-
Library Technology Upgrade	25,707	9,654	35,361	263,688													263,688
Close Out New Arena Study	(204,220)	(76,688)	(280,908)	(31,212)													(31,212)
Resources, Furniture & Equipment	38,189	14,341	52,530	5,837													5,837
Rosenberg Community Centre -South End	239,810	90,052	329,862				36,651										36,651
Mill Courtland Cc Addition	1,377,434	517,248	1,894,682				210,520										210,520
Planning Studies - Growth	298,464	112,078	410,542	87,349			(70,000)										17,349
Heritage Impact Assessments	7,499	2,816	10,315	2,419													2,419
New Indoor Pool - South End	62,849	23,601	86,450				63,862										63,862
Indoor Turf Field - South End	355,003	133,309	488,312														-
91 Moore - Sustainable Building Impr	27,774	10,429	38,203	386,280													386,280
Equip Acquisitions & Upgrades	955,087	-	955,087														-
Vic Park Mstrpln Implementation	17,359	6,518	23,877				29,183										29,183
Open Space Strategy	31,871	11,968	43,839	10,283													10,283
Community Trails Gnrl Provision	30,299	11,378	41,677	8,550		12,533											21,083
Ped Bridge 881 - Montgomery Cr	133,611	50,173	183,784	2,089													2,089
Rolling Meadows Trail	216,424	81,270	297,694	47,095													97,306
New Neighbourhood Parks	954,602	358,468	1,313,070	145,897											50,211		145,897
Rbj Schlegel Park	347,174	130,370	477,544				513,060										513,060
Park Rehab - Idlwd/Kinzie/Chicopee	316,201	118,738	434,939	415,061													415,061
Shoemaker (Dmaf)	6,324	2,375	8,699	141,301													141,301
Citywide Parks General Provision	66,169	24,847	91,016	(16,000)			106,414										90,414
McLennan Park Improvements	72,700	27,300	100,000				100,000										100,000
Library Recovery	62,997	6,003	69,000														-
Charles&Benton Parking Garage Recovery	96,193	10,807	107,000														-
Civic District Parking Garage Recovery	664,361	74,639	739,000														-
Refund (Blair, Strasburg Rd N, Mid Strasburg Trunk	14,612,785		14,612,785														-
	<u>27,172,567</u>	<u>2,242,994</u>	<u>29,415,561</u>	<u>1,557,099</u>	<u>0</u>	<u>12,533</u>	<u>1,158,440</u>	<u>386,244</u>	<u>265,234</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>50,211</u>	<u>1,526</u>			<u>3,431,288</u>

**TABLE E
DEVELOPMENT CHARGE RESERVE FUND
SUBURBAN AREAS
2022 RESERVE FUND TRANSACTIONS BY SERVICE**

	NON-DISCOUNTED SERVICES								DISCOUNTED SERVICES								Total		
	Roads	Sanitary Sewer	Water	Storm Sewer	Intens'n Allowance	Engineering Studies	Public Works	Fire	Non-Discounted	Studies	Parking	Cemeteries	Indoor Recreation	Outdoor Recreation	Library	Public Works		Discounted	
RESIDENTIAL																			
Opening Reserve:	(1,831,241)	(1,755,124)	2,582,990	3,736,924	-	(639,176)	(1,322,859)	1,572,608	2,344,122	(915,656)	1,188,508	215,994	19,149,201	250,712	(2,293,197)	-	17,595,562	19,939,684	
DC Act Revenue	3,607,739	3,386,837	301,448	90,302		414,502	934,422	628,558	9,363,808	439,102	672,119	33,228	6,333,996	3,699,089	1,315,608	694,681	13,187,824	22,551,632	
Interest Income (Expense)	(318,487)	(1,394,545)	555,910	820,051		(127,125)	(229,904)	420,333	(273,767)	(75,990)	115,159	20,576	2,025,151	94,438	(159,814)		2,019,520	1,745,753	
Total Revenue	3,289,252	1,992,292	857,358	910,353	-	287,377	704,518	1,048,891	9,090,041	363,112	787,278	53,804	8,359,147	3,793,527	1,155,794	694,681	15,207,344	24,297,385	
Fire Technology								68,089	68,089									-	68,089
Close Out Fire Technology Account								(68,089)	(68,089)									-	(68,089)
Kolb Drain Smetana To Rothsay Closeout				(1,481)					(1,481)									-	(1,481)
Monitor/Update Prog - Upper Blair						78,415			78,415									-	78,415
Engineering Studies						141,767			141,767									-	141,767
Master Plan/Feasibility Studies						57,306			57,306									-	57,306
City Share Subdivisions	730,447								730,447									-	730,447
Intensification Allowance									-									-	-
Biehn Dr & San Trunk Sewer Ext-W			441,569						441,569									-	441,569
Biehn Dr & San Trunk Sewer Ext-S		533,562							533,562									-	533,562
Biehn Dr & San Trunk Sewer Ext-R	1,950,261								1,950,261									-	1,950,261
Blair Creek Dr Road & Wm Ext-W			34,860						34,860									-	34,860
Blair Creek Dr Road & Wm Ext-R	123,949								123,949									-	123,949
Scada		26,982							26,982									-	26,982
Misc. Creek Rehabilitation				93,659					93,659									-	93,659
Hydraulic Modelling				109,500					109,500									-	109,500
Kof Recovery							352,800		352,800									-	352,800
Library Technology Upgrade									-						25,707		25,707	25,707	
Close Out New Arena Study									-				(204,220)				(204,220)	(204,220)	
Resources, Furniture & Equipment									-						38,189		38,189	38,189	
Rosenberg Community Centre -South End									-				(13,841)				(13,841)	(13,841)	
Mill Courtland Cc Addition									-				1,377,434				1,377,434	1,377,434	
Planning Studies - Growth									-	217,875							217,875	217,875	
Heritage Impact Assessments									-	5,474							5,474	5,474	
New Indoor Pool - South End									-				62,849				62,849	62,849	
Indoor Turf Field - South End									-				355,003				355,003	355,003	
91 Moore - Sustainable Building Impr									-			27,774					27,774	27,774	
Equip Acquisitions & Upgrades									-							706,764	706,764	706,764	
Vic Park Mstrpln Implementation									-								17,359	17,359	
Open Space Strategy									-								31,871	31,871	
Community Trails Gnrl Provision									-								30,299	30,299	
Ped Bridge 881 - Montgomery Cr									-								133,611	133,611	
Rolling Meadows Trail									-								216,424	216,424	
New Neighbourhood Parks									-								954,602	954,602	
Rbj Schlegel Park									-								347,174	347,174	
Park Rehab - Idlwd/Kinzie/Chicopee									-								316,201	316,201	
Shoemaker (Dmaf)									-								6,324	6,324	
Citywide Parks General Provision									-								66,169	66,169	
Mclennan Park Improvements									-								72,700	72,700	
Library Recovery									-								62,997	62,997	
Charles&Benton Parking Garage Recovery									-								75,992	75,992	
Civic District Parking Garage Recovery									-								524,845	524,845	
Refund (Blair, Strasburg Rd N, Mid Strasburg Trunk Sewer,		11,836,356							11,836,356								-	11,836,356	
Total Expenses	2,804,657	12,396,900	476,429	201,678	-	277,488	352,800	-	16,509,952	223,349	600,837	27,774	1,577,225	2,192,734	126,893	706,764	5,455,576	21,965,528	
Net Change for the Year	484,595	(10,404,608)	380,929	708,675	-	9,889	351,718	1,048,891	(7,419,911)	139,763	186,441	26,030	6,781,922	1,600,793	1,028,901	(12,083)	9,751,768	2,331,857	
Closing Reserve Balance	(1,346,646)	(12,159,731)	2,963,919	4,445,599	-	(629,288)	(971,141)	2,621,499	(5,075,789)	(775,893)	1,374,950	242,025	25,931,123	1,851,505	(1,264,296)	(12,083)	27,347,330	22,271,541	

**TABLE E
DEVELOPMENT CHARGE RESERVE FUND
SUBURBAN AREAS
2022 RESERVE FUND TRANSACTIONS BY SERVICE**

	NON-DISCOUNTED SERVICES								DISCOUNTED SERVICES								Total		
	Roads	Sanitary Sewer	Water	Storm Sewer	Intens'n Allowance	Engineering Studies	Public Works	Fire	Non-Discounted	Studies	Parking	Cemeteries	Indoor Recreation	Outdoor Recreation	Library	Public Works		Discounted	
NON-RESIDENTIAL																			
Opening Reserve:	(5,362,562)	(1,413,994)	434,114	1,033,695	-	(500,324)	(1,717,641)	115,176	(7,411,536)	(482,292)	(926,883)	-	-	-	-	-	(1,409,176)	(8,820,712)	
DC Act Revenue	1,231,136	1,302,342	127,063	70,351	-	110,549	24,074	208,623	3,074,137	159,521	17,820	-	-	-	-	420,438	597,780	3,671,917	
Industrial Exemption Funding																			
Downtown Exemption Funding																			
Interest Income (Expense)	(684,119)	(292,932)	53,207	134,023		(64,488)	(227,323)	28,516	(1,053,116)	(58,824)	(132,247)	-	-	-	-	-	(191,071)	(1,244,187)	
Total Revenue	547,017	1,009,410	180,270	204,374	-	46,061	(203,249)	237,139	2,021,021	100,697	(114,427)	-	-	-	-	420,438	406,709	2,427,730	
Fire Technology								25,185	25,185									-	25,185
Close Out Fire Technology Account								(25,185)	(25,185)									-	(25,185)
Kolb Drain Smetana To Rothsay Closeout				(548)					(548)									-	(548)
Monitor/Update Prog - Upper Blair									29,003									-	29,003
Engineering Studies									52,434									-	52,434
Master Plan/Feasibility Studies									21,195									-	21,195
City Share Subdivisions	270,166								270,166									-	270,166
Intensification Allowance									-									-	-
Biehn Dr & San Trunk Sewer Ext-W			163,320						163,320									-	163,320
Biehn Dr & San Trunk Sewer Ext-S		197,345							197,345									-	197,345
Biehn Dr & San Trunk Sewer Ext-R	721,330								721,330									-	721,330
Blair Creek Dr Road & Wm Ext-W			12,894						12,894									-	12,894
Blair Creek Dr Road & Wm Ext-R	45,844								45,844									-	45,844
Scada		9,980							9,980									-	9,980
Misc. Creek Rehabilitation				34,641					34,641									-	34,641
Hydraulic Modelling				40,500					40,500									-	40,500
Kof Recovery							88,200		88,200									-	88,200
Library Technology Upgrade									-									-	-
Close Out New Arena Study									-									-	-
Resources, Furniture & Equipment									-									-	-
Rosenberg Community Centre -South End									-									-	-
Mill Courtland Cc Addition									-									-	-
Planning Studies - Growth									-	80,589							80,589	-	80,589
Heritage Impact Assessments									-	2,025							2,025	2,025	
New Indoor Pool - South End									-									-	-
Indoor Turf Field - South End									-									-	-
91 Moore - Sustainable Building Impr									-									-	-
Equip Acquisitions & Upgrades									-							248,323	248,323	248,323	
Vic Park Mstrpln Implementation									-									-	-
Open Space Strategy									-									-	-
Community Trails Gnrl Provision									-									-	-
Ped Bridge 881 - Montgomery Cr									-									-	-
Rolling Meadows Trail									-									-	-
New Neighbourhood Parks									-									-	-
Rbj Schlegel Park									-									-	-
Park Rehab - Idlwd/Kinzie/Chicopee									-									-	-
Shoemaker (Dmaf)									-									-	-
Citywide Parks General Provision									-									-	-
Mclennan Park Improvements									-									-	-
Library Recovery									-									-	-
Charles&Benton Parking Garage Recovery									-		20,201						20,201	20,201	
Civic District Parking Garage Recovery									-		139,516						139,516	139,516	
Refund (Blair, Strasburg Rd N, Mid Strasburg Trunk Sewer,		2,776,429							2,776,429								-	2,776,429	
Total Expenses	1,037,340	2,983,754	176,214	74,593	-	102,632	88,200	-	4,462,734	82,614	159,717	-	-	-	-	248,323	490,654	4,953,388	
Net Change for the Year	(490,323)	(1,974,344)	4,056	129,780	-	(56,571)	(291,449)	237,139	(2,441,712)	18,083	(274,144)	-	-	-	-	172,115	(83,945)	(2,525,657)	
Closing Reserve Balance	(5,852,885)	(3,388,339)	438,170	1,163,475	-	(556,895)	(2,009,090)	352,314	(9,853,249)	(464,209)	(1,201,027)	-	-	-	-	172,115	(1,493,121)	(11,346,370)	
Total Suburban Areas Reserve	(7,199,530)	(15,548,070)	3,402,088	5,609,074	-	(1,186,182)	(2,980,231)	2,973,813	(14,929,037)	(1,240,103)	173,922	242,025	25,931,123	1,851,505	(1,264,296)	160,032	25,854,209	10,925,171.17	

**TABLE E
DEVELOPMENT CHARGE RESERVE FUND
CENTRAL NEIGHBOURHOODS
2022 RESERVE FUND TRANSACTIONS BY SERVICE**

	NON-DISCOUNTED SERVICES								DISCOUNTED SERVICES							Total		
	Roads	Sanitary Sewer	Water	Storm Sewer	Intens'n Allowance	Engineering Studies	Public Works	Fire	Total Non-Discounted	Studies	Parking	Cemeteries	Indoor Recreation	Outdoor Recreation	Library		Public Works/Fleet	Total Discounted
RESIDENTIAL																		
Opening Reserve:	-	-	-	-	558,480	-	422,634	981,114	(193,208)	954,852	62,140	5,289,824	303,201	(342,502)	-	6,074,307	7,055,421	
DC Act Revenue					(24,225)		(15,912)	(40,137)	(13,285)	16,186	800	(179,371)	(92,871)	(31,473)	(48,095)	(348,110)	(388,247)	
Interest Income (Expense)	-				10,134		11,297	21,431	(5,459)	20,979	1,294	110,027	(3,498)	(8,427)		114,916	136,347	
Total Revenue	-	-	-	-	(14,091)	-	(4,615)	(18,706)	(18,744)	37,165	2,094	(69,344)	(96,369)	(39,900)	(48,095)	(233,194)	(251,900)	
Fire Technology							25,570	25,570									-	25,570
Close Out Fire Technology Account							(25,570)	(25,570)									-	(25,570)
Kolb Drain Smetana To Rothsay Closeout				-													-	-
Monitor/Update Prog - Upper Blair																	-	-
Engineering Studies																	-	-
Master Plan/Feasibility Studies																	-	-
City Share Subdivisions	-																-	-
Intensification Allowance					125,576			125,576									-	125,576
Biehn Dr & San Trunk Sewer Ext-W			-														-	-
Biehn Dr & San Trunk Sewer Ext-S		-															-	-
Biehn Dr & San Trunk Sewer Ext-R	-																-	-
Blair Creek Dr Road & Wm Ext-W			-														-	-
Blair Creek Dr Road & Wm Ext-R	-																-	-
Scada		-															-	-
Cycling Infrastructure				-	223,247			223,247									-	223,247
Hydraulic Modelling				-													-	-
Kof Recovery																	-	-
Library Technology Upgrade														9,654			9,654	9,654
Close Out New Arena Study												(76,688)					(76,688)	(76,688)
Resources, Furniture & Equipment														14,341			14,341	14,341
Rosenberg Community Centre -South End												56,117					56,117	56,117
Mill Courtland Cc Addition												517,248					517,248	517,248
Planning Studies - Growth									81,821								81,821	81,821
Heritage Impact Assessments									2,056								2,056	2,056
New Indoor Pool - South End												23,601					23,601	23,601
Indoor Turf Field - South End												133,309					133,309	133,309
91 Moore - Sustainable Building Impr											10,429						10,429	10,429
Equip Acquisitions & Upgrades																	-	-
Vic Park Mstrpln Implementation													6,518				6,518	6,518
Open Space Strategy													11,968				11,968	11,968
Community Trails Gnrl Provision													11,378				11,378	11,378
Ped Bridge 881 - Montgomery Cr													50,173				50,173	50,173
Rolling Meadows Trail													81,270				81,270	81,270
New Neighbourhood Parks													358,468				358,468	358,468
Rbj Schlegel Park													130,370				130,370	130,370
Park Rehab - Idlwd/Kinzie/Chicopee													118,738				118,738	118,738
Shoemaker (Dmaf)													2,375				2,375	2,375
Citywide Parks General Provision													24,847				24,847	24,847
Mclennan Park Improvements													27,300				27,300	27,300
Library Recovery														6,003			6,003	6,003
Charles&Benton Parking Garage Recovery										8,538							8,538	8,538
Civic District Parking Garage Recovery										58,965							58,965	58,965
Refund (Blair, Strasburg Rd N, Mid Strasburg Trunk Sewer, Doon S Sewer)																	-	-
Total Expenses	-	-	-	-	348,823	-	-	348,823	83,877	67,503	10,429	653,587	823,405	29,998	-	1,668,799	2,017,622	
Net Change for the Year	-	-	-	-	(362,914)	-	(4,615)	(367,529)	(102,621)	(30,338)	(8,335)	(722,931)	(919,774)	(69,898)	(48,095)	(1,901,993)	(2,269,522)	
Closing Reserve Balance	-	-	-	-	195,566	-	418,019	613,585	(295,829)	924,514	53,805	4,566,892	(616,573)	(412,400)	(48,095)	4,172,314	4,785,899	

**TABLE E
DEVELOPMENT CHARGE RESERVE FUND
CENTRAL NEIGHBOURHOODS
2022 RESERVE FUND TRANSACTIONS BY SERVICE**

	NON-DISCOUNTED SERVICES								DISCOUNTED SERVICES							Total		
	Roads	Sanitary Sewer	Water	Storm Sewer	Intens'n Allowance	Engineering Studies	Public Works	Fire	Non-Discounted	Studies	Parking	Cemeteries	Indoor Recreation	Outdoor Recreation	Library		Public Works/Fleet	Total Discounted
NON-RESIDENTIAL																		
Opening Reserve:	-	-	-	-	(1,503,836)	-	-	92,227	(1,411,609)	(137,482)	(107,924)	-	-	-	-	-	(245,406)	(1,657,015)
DC Act Revenue	-	-	-	-	54,549	-	-	27,856	82,405	21,458	-	-	-	-	-	58,233	79,691	162,096
Industrial Exemption Funding									-								-	-
Downtown Exemption Funding																		
Interest Income (Expense)	-				(41,986)	-	-	2,880	(39,106)	(3,721)	(3,058)	-	-	-	-	762	(6,017)	(45,123)
Total Revenue	-	-	-	-	12,563	-	-	30,736	43,299	17,737	(3,058)	-	-	-	-	58,995	73,674	116,973
Fire Technology								9,456	9,456								-	9,456
Close Out Fire Technology Account								(9,456)	(9,456)								-	(9,456)
Kolb Drain Smetana To Rothsay Closeout				-													-	-
Monitor/Update Prog - Upper Blair																	-	-
Engineering Studies																	-	-
Master Plan/Feasibility Studies																	-	-
City Share Subdivisions	-																-	-
Intensification Allowance					51,292				51,292								-	51,292
Biehn Dr & San Trunk Sewer Ext-W			-														-	-
Biehn Dr & San Trunk Sewer Ext-S		-															-	-
Biehn Dr & San Trunk Sewer Ext-R	-																-	-
Blair Creek Dr Road & Wm Ext-W			-														-	-
Blair Creek Dr Road & Wm Ext-R	-																-	-
Scada		-															-	-
Cyling Infrastructure				-	91,185				91,185								-	91,185
Hydraulic Modelling				-													-	-
Kof Recovery																	-	-
Library Technology Upgrade																	-	-
Close Out New Arena Study																	-	-
Resources, Furniture & Equipment																	-	-
Rosenberg Community Centre -South End																	-	-
Mill Courtland Cc Addition																	-	-
Planning Studies - Growth																	30,257	30,257
Heritage Impact Assessments																	760	760
New Indoor Pool - South End																	-	-
Indoor Turf Field - South End																	-	-
91 Moore - Sustainable Building Impr																	-	-
Equip Acquisitions & Upgrades																	-	-
Vic Park Mstrpln Implementation																	-	-
Open Space Strategy																	-	-
Community Trails Gnrl Provision																	-	-
Ped Bridge 881 - Montgomery Cr																	-	-
Rolling Meadows Trail																	-	-
New Neighbourhood Parks																	-	-
Rbj Schlegel Park																	-	-
Park Rehab - Idlwd/Kinzie/Chicopee																	-	-
Shoemaker (Dmaf)																	-	-
Citywide Parks General Provision																	-	-
McLennan Park Improvements																	-	-
Library Recovery																	-	-
Charles&Benton Parking Garage Recovery																	2,269	2,269
Civic District Parking Garage Recovery																	15,674	15,674
Refund (Blair, Strasburg Rd N, Mid Strasburg Trunk Sewer, Doon S Sewer)																	-	-
Total Expenses	-	-	-	-	142,477	-	-	-	142,477	31,017	17,943	-	-	-	-	-	48,960	191,437
Net Change for the Year	-	-	-	-	(129,914)	-	-	30,736	(99,178)	(13,280)	(21,001)	-	-	-	-	58,995	24,714	(74,464)
Closing Reserve Balance	-	-	-	-	(1,633,750)	-	-	122,963	(1,510,787)	(150,762)	(128,925)	-	-	-	-	58,995	(220,692)	(1,731,479)
Total Central Neighbourhoods Reserve	-	-	-	-	(1,438,184)	-	-	540,982	(897,202)	(446,591)	795,589	53,805	4,566,892	(616,573)	(412,400)	10,900	3,951,622	3,054,419.88
Total Development Charges Reserve	(7,199,530)	(15,548,070)	3,402,088	5,609,074	(1,438,184)	(1,186,182)	(2,980,231)	3,514,795	(15,826,239)	(1,686,694)	969,511	295,830	30,498,015	1,234,932	(1,676,697)	170,933	29,805,830	13,979,591.05

TABLE F

DEVELOPMENT CHARGE 2022 EXEMPTIONS	
50% Industrial Enlargement	407,927
Accessory Building	55,195
Additional Dwelling Unit(s) in Existing	5,396,801
Detached Accessory Dwelling Unit	170,254
Municipal Use	47,814
Redevelopment Allowance	1,963,129
Separate School Board	430,310
Temporary Building/Use	18,248
Grand Total	<u>8,489,678</u>

TABLE G

DEVELOPMENT CHARGE CREDIT FOR SERVICE								
	Peter Dietrich Kruse	Activa Holdings Inc.	Activa Holdings Inc.	Monarch Corporation	Activa Holdings Inc.	Activa Holdings Inc.	Primeland Developments (2003) Limited	Hallman Construction Limited
Balance December 31, 2021	6,003	2,403	295,772	95,405	3,309,573	6,800,000	33,261	80,646
New Agreement								
Cost Adjustment								
Credits Used					10,261			
Prior Year Adjustment								
Credits Cancelled								
Refund Given				95,405	3,041,563		33,262	80,646
Balance December 31, 2022	6,003	2,403	295,772	-	257,749	6,800,000	-	0
Service	Lower Hidden Valley PS and appurtenances	Strasburg Creek Trunk Sewer	Laurentian EA/Design Work	Doon South Pumping Station and works	Blair Creek Drive Bridge works	Ottawa Trussler Pumping Station and works	Strasburg Rd and associated works	Strasburg Rd and associated works
Registered Plan	Plan 58M-422	Plan 58M-471, 472, 473 East Forest/Decora Lands Plan 58M-338, 374, 426, 427, 428	30T-08204	58M-528, 30T-07202 & 30T-07204	30T-08203	30T-08204	58M-607 (30T-98201)	TBD
Date of Service	November 15, 2006	December 8, 2008	March 5, 2013	December 10, 2013	February 18, 2014	May 31, 2016	September 14, 2017	September 14, 2017
Original Credit	\$1,400,000	\$1,642,555	\$302,776	\$545,363	\$2,729,075	\$1,578,106	\$593,242	\$692,531
Estimated Total Refund				\$7,097,889	\$876,861	\$5,402,156		
Estimated Refund Remaining				\$1,656,959	\$3,429,573	\$4,315,000		
Refund to be given at earliest				30-Jun-19	30-Jun-22	30-Jun-23	30-Jun-20	30-Jun-20

TABLE G
(continued)

DEVELOPMENT CHARGE CREDIT FOR SERVICE								
	Sunvest Reid Limited	Freure Developments Limited	Activa Holdings Inc.	Becker Estates Inc.	Various	Activa Holdings Inc.	Deer Ridge Heights Inc	Total
Balance December 31, 2021	121,670	78,177	199,383	44,148	15,575,964	10,205,198	123,900	36,971,504
New Agreement								-
Cost Adjustment								-
Credits Used					630,786	101,478	74,199	816,724
Prior Year Adjustment								-
Credits Cancelled								-
Refund Given	121,671	78,177	199,383	44,148	10,918,532			14,612,786
Balance December 31, 2022	- 0	0 -	0	0	4,026,646	10,103,720	49,701	21,541,994

Service	Strasburg Rd and associated works	Strasburg Rd and associated works	Strasburg Rd and associated works	Strasburg Rd and associated works	Mid Strasburg Trunk Sanitary Sewer	Dodge Dr Sanitary Sewer Infrastructure Project 30T-08203	Community Trail 58M-587, 30T-94009
Registered Plan	TBD	TBD	TBD	TBD			
Date of Service	September 14, 2017	September 14, 2017	September 14, 2017	September 14, 2017	February 10, 2020	October 30, 2020	January 6, 2020
Original Credit	\$1,089,499	\$670,392	\$1,756,537	\$1,756,537	\$14,700,000	\$6,254,000	\$182,244
Estimated Total Refund						\$8,777,024	
Estimated Refund Remaining							\$182,244
Refund to be given at earliest	30-Jun-20	30-Jun-20	30-Jun-20	30-Jun-20	30-Jun-22	30-Jun-28	N/A - Credits only

TABLE H

DEVELOPMENT CHARGE DEFERRAL AGREEMENTS					
Address	Balance Dec 31, 2021	New deferrals	Payments	Balance Dec 31, 2022	Year Permit Issued
695 Block Line Rd	511,469			511,469	2020
1430 Highland Rd W	613,248		102,208	511,040	2020
595 Strasburg Rd	1,025,274			1,025,274	2020
414 Prospect Ave Bldg A	96,029		16,005	80,024	2020
18 Guelph St	70,734		11,789	58,945	2020
80 McGee Ave	91,447		15,241	76,206	2021
221 Victoria St N	566,730			566,730	2021
64 Margaret Ave	98,775			98,775	2021
528 Lancaster St W	1,227,752		204,625	1,023,127	2021
270 Spadina Rd E	592,650			592,650	2021
169 Borden Ave N	844,801			844,801	2021
51 David St	13,170			13,170	2021
293 King St E	39,510			39,510	2021
30 Duke St W	25,447		4,241	21,206	2021
1430 Highland Rd W	29,493		4,916	24,578	2021
50 Eighth Ave	589,860			589,860	2021
659 Stirling Ave S	15,443		2,574	12,869	2021
80 Sydney St N Building A	128,360			128,360	2021
80 Sydney St N Building B	96,678			96,678	2021
525 New Dundee Rd - Foundation	1,749,918			1,749,918	2021
695 Block Line Rd		329,408		329,408	2022
236 Margaret Ave		32,522		32,522	2022
301 Westmount Rd W		899,980		899,980	2022
1438 Highland Rd W		1,344,676		1,344,676	2022
	<u>8,426,788</u>	<u>2,606,586</u>	<u>361,599</u>	<u>10,671,776</u>	