

Appendix B
Town of Kingsville
Annual Treasurer's Statement of Development Charge Reserve Funds (By-Law 1-2018)

Description	Services to which the Development Charge Relates											Total
	Roads	Municipal Parking	Police	Fire	Recreation	Library	Administration	Non-Administrative Facilities	Water	Storm Water	Wastewater	
Opening Balance, January 1, 2022	(543,962)	36,371	158,739	387,222	1,827,246	(487,167)	201,022	(6,548)	592,205	255,791	(2,322,719)	98,199
<u>Plus:</u>												
Development Charge Collections	918,239	6,574	27,332	-	240,979	47,894	38,787	4,069	637,789	43,815	461,279	2,426,756
Accrued Interest	(17,319)	873	3,793	8,519	42,850	(10,191)	4,357	(99)	20,044	6,109	(57,382)	1,554
Amounts loaned from other reserves	1,437,442	-	-	-	-	-	-	-	2,870,388	-	-	4,307,830
Repayment of Monies Borrowed from Fund and Associated Interest ¹	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	1,794,400	43,818	189,864	395,741	2,111,075	(449,464)	244,166	(2,578)	4,120,426	305,715	(1,918,822)	6,834,340
<u>Less:</u>												
Amount Transferred to Capital (or Other) Funds ²	(1,404,769)	-	-	-	-	-	(44,700)	-	-	-	(1,032,401)	(2,481,870)
Amounts to be Financed	(1,437,442)	-	-	-	-	-	-	-	(2,870,388)	-	-	(4,307,830)
Amounts Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Amounts Loaned to Other D.C. Service Category for Interim Financing	-	-	-	-	-	-	-	-	-	-	-	-
Credits	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	(2,842,211)	-	-	-	-	-	(44,700)	-	(2,870,388)	-	(1,032,401)	(6,789,700)
Closing Balance, December 31, 2022	(1,047,811)	43,818	189,864	395,741	2,111,075	(449,464)	199,466	(2,578)	1,250,038	305,715	(2,951,223)	44,640

Schedule of Development Charges To be Debt Financed

Description	Services to which the Development Charge Relates											Total
	Roads	Municipal Parking	Police	Fire	Recreation	Library	Administration	Non-Administrative Facilities	Water	Storm Water	Wastewater	
Opening Balance, January 1, 2022	-	-	-	-	-	-	-	-	(708,783)	-	(309,537)	(1,018,320)
<u>Plus:</u>												
Development Charges - To be debt Financed	(1,437,442)	-	-	-	-	-	-	-	(2,870,388)	-	-	(4,307,830)
Accrued Interest												-
Sub-Total	(1,437,442)	-	-	-	-	-	-	-	(3,579,171)	-	(309,537)	(5,326,150)
<u>Less:</u>												
Development Charges Applied to Debt	-	-	-	-	-	-	-	-	-	-	-	-
Credits	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-	-	-	-	-	-
Closing Balance, December 31, 2022	(1,437,442)	-	-	-	-	-	-	-	(3,579,171)	-	(309,537)	(5,326,150)

¹ Source of funds used to repay the D.C. reserve fund

² See Appendix A-1 for details

The Municipality is compliant with s.s. 59.1 (1) of the *Development Charges Act*, whereby charges are not directly or indirectly imposed on development nor has a requirement to construct a service related to development been imposed, except as permitted by the *Development Charges Act* or another Act.

Appendix B-1
Town of Kingsville
Amount Transferred to Capital (or Other) Funds - Capital Fund Transactions

Capital Fund Transactions	Gross Capital Cost	DC Recoverable Cost Share					Non-D.C. Recoverable Cost Share				
		D.C. By-Law Period			Post D.C. By-Law Period		Other Reserve/Reserve Fund Draws	Tax Supported Operating Fund Contributions	Rate Supported Operating Fund Contributions	Debt Financing	Grants, Subsidies Other Contributions
		D.C. Reserve Fund Draw	D.C. Debt Financing	Grants, Subsidies Other Contributions	Post-Period Benefit/Capacity Interim Financing	Grants, Subsidies Other Contributions					
<u>Roads</u>											
Jasperson Dr.	1,362,338	1,226,103	-	-	-	-	136,235	-	-	-	-
Road 2 E	1,916,589	-	1,437,442	-	-	-	-	-	-	-	479,147
Graham Side Rd Reconstruction	31,255	10,001	-	-	-	-	21,254	-	-	-	-
Westside Collector Road	118,413	106,571	-	-	-	-	-	11,842	-	-	-
CWATS - Multiuse Path Union Ave	30,510	6,102	-	-	-	-	-	24,408	-	-	-
Transportation Master Plan	55,992	55,992	-	-	-	-	-	-	-	-	-
Sub-Total - Roads	3,515,097	1,404,769	1,437,442	-	-	-	157,489	36,250	-	-	479,147
<u>Administration</u>											
DC Study	44,700	44,700	-	-	-	-	-	-	-	-	-
Sub-Total - Administration	44,700	44,700	-	-	-	-	-	-	-	-	-
<u>Waster</u>											
Southwest capacity expansion	3,827,184	-	2,870,388	-	-	-	956,796	-	-	-	-
Sub-Total - Wastewater	3,827,184	-	2,870,388	-	-	-	956,796	-	-	-	-
<u>Wastewater</u>											
Cottam Sanitary Sewage Capacity Upgrade	1,032,401	1,032,401	-	-	-	-	-	-	-	-	-
Sub-Total - Wastewater	1,032,401	1,032,401	-	-	-	-	-	-	-	-	-
Total	8,419,382	2,481,870	4,307,830	-	-	-	1,114,285	36,250	-	-	479,147