

**Appendix B**  
**Town of Kingsville**  
**Annual Treasurer's Statement of Development Charge Reserve Funds (By-Law 4-2023)**

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, 2023	(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
Plus:												
Development Charge Collections	435,716	-	15,376	-	130,743	22,987	-	-	217,507	-	283,093	1,105,423
Interest Income / Inter-fund Interest Charges	(51,874)	2,191	9,878	19,787	98,805	(21,898)	9,678	(129)	64,911	15,286	(145,319)	1,315
Sub-Total	(663,969)	46,009	215,118	415,528	2,340,624	(448,376)	209,144	(2,707)	1,532,455	321,000	(2,813,449)	1,151,378
Less:												
Amount Transferred to Capital (or Other) Funds <sup>2</sup>	(391,078)	-	-	-	(400,691)	-	(11,797)	-	(62,480)	-	(193,424)	(1,059,470)
Amount Transferred to Debt	(23,967)	-	-	-	-	-	-	-	(58,677)	-	-	(82,644)
Credits	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	(415,045)	-	-	-	(400,691)	-	(11,797)	-	(121,157)	-	(193,424)	(1,142,114)
Closing Balance, December 31, 2023	(1,079,014)	46,009	215,118	415,528	1,939,932	(448,376)	197,347	(2,707)	1,411,298	321,000	(3,006,873)	9,263

**Schedule of Debt Financed and Unfinanced Development Charges**

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, 2023	(1,437,442)	-	-	-	-	-	-	-	(3,579,171)	-	(309,537)	(5,326,150)
Plus:												
Development Charges - To be debt Financed	(4,380,061)	-	-	-	-	-	-	-	(1,893,637)	-	-	(6,273,698)
Accrued Interest	(23,967)								(58,677)			(82,644)
Sub-Total	(5,841,470)	-	-	-	-	-	-	-	(5,531,485)	-	(309,537)	(11,682,492)
Less:												
Development Charges Applied to Debt	23,967	-	-	-	-	-	-	-	58,677	-	-	82,644
Credits	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	23,967	-	-	-	-	-	-	-	58,677	-	-	82,644
Closing Balance, December 31, 2023	(5,817,503)	-	-	-	-	-	-	-	(5,472,808)	-	(309,537)	(11,599,848)

<sup>1</sup> Source of funds used to repay the D.C. reserve fund

<sup>2</sup> 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>											
Westside Collector Road	284,502	256,052	-	-	-	-	-	-	-	-	28,450
Main St E - Turn Lane at Jaspersen	138,554	103,916	-	-	-	-	-	34,638	-	-	-
Graham Side Rd Reconstruction	62,221	31,110	-	-	-	-	-	-	-	-	31,110
Road 2 E	6,781,055		4,380,061	-	-	-	-	-	-	-	2,400,994
Sub-Total - Roads	7,266,332	391,078	4,380,061	-	-	-	-	34,638	-	-	2,460,555
<u>Recreation</u>											
Lions Park	229,581	74,895	-	-	-	-	69,686	-	-	-	85,000
Mettawas Park	57,396	43,047	-	-	-	-	14,349	-	-	-	-
Ridgeview Park Trail	223,282	55,821	-	-	-	-	30,000	91,461	-	-	46,000
Tractor	55,673	55,673	-	-	-	-	-	-	-	-	-
Watering Truck	73,823	73,823	-	-	-	-	-	-	-	-	-
Groomer	23,762	23,762	-	-	-	-	-	-	-	-	-
Mower	44,970	44,970	-	-	-	-	-	-	-	-	-
Soccer Field Upgrades	49,206	28,699	-	-	-	-	-	-	-	-	20,507
Sub-Total - Roads	757,694	400,691	-	-	-	-	114,035	91,461	-	-	151,507
<u>Administration</u>											
DC Study	11,797	11,797	-	-	-	-	-	-	-	-	-
Sub-Total - Administration	11,797	11,797	-	-	-	-	-	-	-	-	-
<u>Water</u>											
Meter Replacement Program	312,400	62,480	-	-	-	-	-	-	249,920	-	-
Southwest Capacity expansion	2,524,849	-	1,893,637	-	-	-	-	-	631,212	-	-
Sub-Total - Water	2,837,250	62,480	1,893,637	-	-	-	-	-	881,132	-	-
<u>Wastewater</u>											
Ruthven Pump Station	26,319	22,371							3,948		
Lakeshore Sanitary Plant Expansion	116,640	104,976							11,664		
Cottam Lagoon Expan.	66,077	66,077							-		
Sub-Total - Wastewater	209,036	193,424	-	-	-	-	-	-	15,612	-	-
<b>Total</b>	<b>11,082,109</b>	<b>1,059,470</b>	<b>6,273,698</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>114,035</b>	<b>126,100</b>	<b>896,745</b>	<b>-</b>	<b>2,612,061</b>