

Appendix A
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, 2024	(1,079,014)	46,009	215,118	415,528	1,939,932	(448,376)	197,347	(2,707)	1,411,298	321,000	(3,006,872)	9,263
Plus:												
Development Charge Collections	1,281,205	-	46,192	-	176,827	32,580	-	-	645,709	-	408,378	2,590,891
Interest Income / Inter-fund Interest Charges	(38,862)	2,208	11,434	16,536	83,463	(20,740)	9,473	(130)	63,882	15,408	(124,813)	17,859
Sub-Total	163,329	48,217	272,744	432,064	2,200,222	(436,536)	206,820	(2,837)	2,120,889	336,408	(2,723,307)	2,618,013
Less:												
Amount Transferred to Capital (or Other) Funds ²	(660,504)	-	-	(142,057)	(579,064)	-	-	-	(806,564)	-	(260,278)	(2,448,467)
Amount Transferred to Debt	(81,907)	-	-	-	-	-	-	-	-	-	-	(81,907)
Credits	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	(742,411)	-	-	(142,057)	(579,064)	-	-	-	(806,564)	-	(260,278)	(2,530,374)
Closing Balance, December 31, 2024	(579,082)	48,217	272,744	290,007	1,621,158	(436,536)	206,820	(2,837)	1,314,325	336,408	(2,983,585)	87,639

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, 2024	(5,817,503)	-	-	-	-	-	-	-	(5,472,808)	-	(309,537)	(11,599,848)
Plus:												
Development Charges - To be debt Financed	(1,762,253)	-	-	-	-	-	-	-	-	-	-	(1,762,253)
Accrued Interest	(81,907)	-	-	-	-	-	-	-	(200,532)	-	-	(282,439)
Sub-Total	(7,661,663)	-	-	-	-	-	-	-	(5,673,340)	-	(309,537)	(13,644,540)
Less:												
Development Charges Applied to Debt	81,907	-	-	-	-	-	-	-	-	-	-	81,907
Credits	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	81,907	-	-	-	-	-	-	-	-	-	-	81,907
Closing Balance, December 31, 2024	(7,579,756)	-	-	-	-	-	-	-	(5,673,340)	-	(309,537)	(13,562,633)

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 A-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			-	-	-	-	-	-	-	-	-
Main St E - Turn Lane at Jasperson	1,138,284	647,924	-	-	-	-	-	-	-	-	490,360
Jasperson - School Traffic Light	12,580	12,580	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
Sub-Total - Roads	1,150,864	660,504	-	-	-	-	-	-	-	-	490,360
<u>Fire</u>											
Retro former EMS area	142,057	142,057	-	-	-	-	-	-	-	-	-
Sub-Total - Administration	142,057	142,057	-	-	-	-	-	-	-	-	-
<u>Recreation</u>											
Mettawas Park	575,394	460,084	-	-	-	-	81,756	33,554	-	-	-
Storage Barn Expansion	119,980	118,980	-	-	-	-	-	-	-	-	-
Sub-Total - Roads	695,374	579,064	-	-	-	-	81,756	33,554	-	-	-
<u>Water</u>											
Meter Replacement Program	4,032,818	806,564	-	-	-	-	1,098,942	-	-	2,127,312	-
Sub-Total - Water	4,032,818	806,564	-	-	-	-	1,098,942	-	-	2,127,312	-
<u>Wastewater</u>											
Ruthven Pump Station	71,576	60,840					10,736		-		
Lakeshore Sanitary Plant Expansion	98,250	98,250							-		
Cottam Lagoon Expan.	101,188	101,188							-		
Sub-Total - Wastewater	271,014	260,278	-	-	-	-	10,736	-	-	-	-
Total	6,292,127	2,448,467	-	-	-	-	1,191,434	33,554	-	2,127,312	490,360