

Figure 1
Town of Greater Napanee
2025 Annual Treasurer's Statement of Development Charge Reserve Funds

Description	Services to which the Development Charge Relates								Total
	Services Related to a Highway 05-2-3000-3000	Public Works (Facilities and Fleet) 05-2-3000-3014	Water Services 05-2-3000- 4310	Wastewater Services 05-2-3000-4100	Fire Protection Services 05-2-3000- 2100	Parks and Recreation Services 05-2-3000-7000	Growth Studies 05-2-3000-8000	Provincial Offences Act including By-Law Enforcement 05-2-3000-2000	
Opening Balance, January 1, 2025	4,583,610	251,954	478,045	727,333	609,203	1,093,139	99,404	138,705	7,981,392
Plus:									
Development Charge Collections	212,814	126,053	167,173	254,518	65,569	32,338	44,686	4,616	907,767
Accrued Interest	133,227	10,500	17,922	27,272	18,743	31,262	4,002	3,981	246,909
Transfer from Capital									
Repayment of Monies Borrowed from Fund and Associated Interest ¹									-
Sub-Total	346,041	136,553	185,095	281,791	84,312	63,599	48,689	8,597	1,154,676
Less:									
Amount Transferred to Capital Funds ²		211,362				22,922	39,364		273,648
Amount Transferred to Operating Funds ²									
Amounts Refunded									-
Amounts Loaned to Other D.C. Service Category for Interim Financing									-
Credits ³									-
Sub-Total	-	211,362	-	-	-	22,922	39,364	-	273,648
Closing Balance, December 31, 2024	4,929,651	177,144	663,140	1,009,124	693,515	1,133,817	108,729	147,302	8,862,420
Less Commitments Outstanding Against the D.C. Reserve Fund									
Adjusted Closing Balance, December 31, 2024	- 4,929,651	- 177,144	- 663,140	- 1,009,124	- 693,515	- 1,133,817	- 108,729	- 147,302	- 8,862,420

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

² See Attachment 1 for details

³ See Attachment 2 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.

Unaudited

Attachment 1
Town of Greater Napanee

2025 Amount Transferred to Capital (or Other) Funds - Capital Fund Transactions

Capital Fund Transactions	Gross Capital Cost	D.C. Recoverable Cost Share					Non-D.C. Recoverable Cost Share				
		D.C. Forecast Period			Post D.C. Forecast 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					
Public Works (Facilities & Fleet)											
Drum Roller	191,567	191,567									
Slip In Water Tank	39,590	19,795						19,795			
Sub-Total	\$ 231,157	\$ 211,362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks & Recreation Service											
Lawn Mower	22,922	22,922									
Sub-Total	\$ 22,922	\$ 22,922	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Growth Studies											
Official Plan Update	28,419	28,419									
DC Update	10,945	10,945									
Sub-Total	\$ 39,364	\$ 39,364	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 293,443	\$ 273,648	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Unaudited

Attachment 2**Town of Greater Napanee****Description of the Service (or Class of Service) for which each Development Charge Reserve Fund was Established**

Service/Class of Service	Description
Services Related to a Highway	The fund is used for growth-related projects for roads, bridges, structures, active transportation, streetlights, sidewalks, and other related road infrastructure
Public Works (Facilities and Fleet)	The fund is used for growth-related projects for public works related facilities, vehicles, and equipment
Water Services	The fund is used for growth-related projects for water treatment, supply, storage, pumping, distribution, and other water related infrastructure
Wastewater Services	The fund is used for growth-related projects for wastewater treatment, storage, pumping, collection, and other wastewater related infrastructure
Fire Protection Services	The fund is used for growth-related projects supporting fire protection services, including facilities, vehicles, equipment, and gear
Parks and Recreation Services	The fund is used for growth-related projects related to parkland development, parkland amenities, recreational trails, parkland buildings, recreation facilities, and parks & recreation vehicles and equipment
Growth Studies	The fund is used for growth-related to growth-related studies
Provincial Offences Act including By-Law Enforcement	The fund is used for growth-related projects including facilities, vehicles, and equipment