

Figure 1
Town of Minto
Annual Treasurer's Statement of Development Charge Reserve Funds

Description	Services/Class of Services to which the Development Charge Relates							Total
	Services Related to a Highway	Fire Protection Services	Parks and Recreation Services	Growth- Related Studies	Land Acquisition - Urban Services	Wastewater Services	Water Services	
Opening Balance, January 1, 2025	293581	259051	121280	34164	0	1669930	-60951	2317055
Plus:								
Development Charge Collections	36316	13986	7382	2343		9218	3083	72328
Accrued Interest	10003	8826	4132	1164		56896		81021
Repayment of Monies Borrowed from Fund and Associated Interest ¹								0
Sub-Total	46319	22812	11514	3507	0	66114	3083	153349
Less:								
Amount Transferred to Capital (or Other) Funds ²	55000	60000						115000
Amounts Refunded								0
Amounts Loaned to Other D.C. Service Category for Interim Financing								0
Credits ³								0
Sub-Total	55000	60000	0	0	0	0	0	115000
Closing Balance, December 31, 2025	284900	221863	132794	37671	0	1736044	-57868	2355404

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.

**Attachment 1
Town of Minto**

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					
<u>Services Related to a Highway</u>											
King Street North-Harriston	165034	55000									110034
Capital Cost B											
Capital Cost C											
Sub-Total - Services Related to Highways	\$165,034	\$55,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$110,034
<u>Fire Protection Services</u>											
Palmerston Fire Hall renovations	181867	60000						121867			
Capita Cost E											
Capital Cost F											
Sub-Total - Fire Protection Services	\$181,867	\$60,000	\$0	\$0	\$0	\$0	\$0	\$121,867	\$0	\$0	\$0
<u>Parks and Recreation Services</u>											
Capital Cost G											
Capital Cost H											
Capital Cost I											
Sub-Total - Parks and Recreation Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Growth-Related Studies</u>											
Capital Cost J											
Capita Cost K											
Capital Cost L											
Sub-Total - Growth-related Studies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Land Acquisition - Urban Services</u>											
Capital Cost M											
Capita Cost N											
Capital Cost O											
Sub-Total - Land Acquisition - Urban Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Wastewater Services</u>											
Capital Cost P											
Capita Cost Q											
Capital Cost R											
Sub-Total - Wastewater Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Water Services</u>											
Capital Cost S											
Capita Cost T											
Capital Cost U											
Sub-Total - Water Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Amount Transferred to Operating (or Other) Funds - Operating Fund Transactions

Operating Fund Transactions	Annual Debt Repayment Amount	D.C. Reserve Fund Draw		Post D.C. Forecast Period			Non-D.C. Recoverable Cost Share		
		Principal	Interest	Principal	Interest	Source	Principal	Interest	Source
<u>Services Related to a Highway</u>									
Capital Cost A									
Capital Cost B									
Capital Cost C									
Sub-Total - Services Related to a Highway	\$0	\$0	\$0	\$0	\$0		\$0	\$0	
<u>Fire Protection Services</u>									
Palmerston Fire Hall renovations									
Capital Cost E									
Capital Cost F									
Sub-Total - Fire Protection Services	\$0	\$0	\$0	\$0	\$0		\$0	\$0	
<u>Parks and Recreation Services</u>									
Capital Cost G									
Capital Cost H									
Capital Cost I									
Sub-Total - Parks and Recreation Services	\$0	\$0	\$0	\$0	\$0		\$0	\$0	
<u>Growth-Related Studies</u>									
Capital Cost J									
Capital Cost K									
Capital Cost L									
Sub-Total - Growth-related Studies	\$0	\$0	\$0	\$0	\$0		\$0	\$0	
<u>Land Acquisition - Urban Services</u>									
Capital Cost N									
Capital Cost O									
Sub-Total - Land Acquisition - Urban Services									
Sub-Total - Land Acquisition - Urban Services	\$0	\$0	\$0	\$0	\$0		\$0	\$0	
<u>Wastewater Services</u>									
Capital Cost P									
Capital Cost Q									
Capital Cost R									
Sub-Total - Wastewater Services	\$0	\$0	\$0	\$0	\$0		\$0	\$0	
<u>Water Services</u>									
Capital Cost S									
Capital Cost T									
Capital Cost U									
Sub-Total - Water Services	\$0	\$0	\$0	\$0	\$0		\$0	\$0	

Attachment 2
Town of Minto
Statement of Credit Holder Transactions

Credit Holder	Applicable D.C. Reserve Fund	Credit Balance Outstanding Beginning of Year 2025	Additional Credits Granted During Year	Credits Used by Holder During Year	Credit Balance Outstanding End of Year
Credit Holder A	0	0	0	0	0
Credit Holder B					
Credit Holder C					
Credit Holder D					
Credit Holder E					
Credit Holder F					

Attachment 3
Town of Minto
Statement of Reserve Fund Balance Allocations

Services Related to a Highway	
Service:	
Balance in Reserve Fund at Beginning of Year:	293581
60% of Balance to be Allocated (at a minimum):	\$3,217,000

Projects to Which Funds Will be Allocated

Project Description	Project Number	Total Growth-related Capital Cost Remaining to be Funded	Share of Growth-related Cost Allocated to Date	Share of Growth-related Cost Allocated - Current Year
Arthur St W Pedestrian PXO	5	854000	0	0
Elora/Park Intersection - Southbound	14	132500	0	0
Elora/Park Culvert	15	1344200	0	0
Transportation Master Plan	25	399700	0	0
Drainage Master Plan	26	486600	0	0
Total		\$3,217,000	\$0	\$0

Fire Protection Services	
Service:	
Balance in Reserve Fund at Beginning of Year:	259051
60% of Balance to be Allocated (at a minimum):	1104900

Projects to Which Funds Will be Allocated

Project Description	Project Number	Total Growth-related Capital Cost Remaining to be Funded	Share of Growth-related Cost Allocated to Date	Share of Growth-related Cost Allocated - Current Year
Specialty Rescue UTV	1	166500	0	0
New Aerial Truck	5	917800	0	0
Fire Prevention Vehicle	6	20600	0	0
fire Prevention Vehicl		\$1,104,900	\$0	\$0

Parks and Recreation Services	
Service:	
Balance in Reserve Fund at Beginning of Year:	121280
60% of Balance to be Allocated (at a minimum):	263700

Projects to Which Funds Will be Allocated

Project Description	Project Number	Total Growth-related Capital Cost Remaining to be Funded	Share of Growth-related Cost Allocated to Date	Share of Growth-related Cost Allocated - Current Year
Parkland Amenities & Trails	1	218000	0	0
New Pedestrian Bridge at Kinsmen Pool	2	15200	0	0
Parks and Rec Master plan	3	30500	0	0
Total		\$263,700	\$0	\$0

Growth-Related Studies	
Class of Services:	
Balance in Reserve Fund at Beginning of Year:	34164
60% of Balance to be Allocated (at a minimum):	107900

Projects to Which Funds Will be Allocated

Project Description	Project Number	Total Growth-related Capital Cost Remaining to be Funded	Share of Growth-related Cost Allocated to Date	Share of Growth-related Cost Allocated - Current Year
DC Study - 2026	1	40000	0	0
DC Study - 2031	2	40000	0	0
Zoning By-Law Updates	3	27900	0	0
Total		\$107,900	\$0	\$0

Class of Services:	Land Acquisition - Urban Services
Balance in Reserve Fund at Beginning of Year:	0
60% of Balance to be Allocated (at a minimum):	175300

Projects to Which Funds Will be Allocated

Project Description	Project Number	Total Growth-related Capital Cost Remaining to be Funded	Share of Growth-related Cost Allocated to Date	Share of Growth-related Cost Allocated - Current Year
Site for new Palmerston Well	1	175300	0	0
Total		\$175,300	\$0	\$0

Service:	Wastewater
Balance in Reserve Fund at Beginning of Year:	1669930
60% of Balance to be Allocated (at a minimum):	11564000

Projects to Which Funds Will be Allocated

Project Description	Project Number	Total Growth-related Capital Cost Remaining to be Funded	Share of Growth-related Cost Allocated to Date	Share of Growth-related Cost Allocated - Current Year
Harriston Lagoons	3	805000	0	0
Palmerston I & I Upgrades	7	670000	0	0
Palmerston Sewage Treatment Plant	12	10089000	0	0
Total		\$11,564,000	\$0	\$0

Service:	Water
Balance in Reserve Fund at Beginning of Year:	60951
60% of Balance to be Allocated (at a minimum):	1838513

Projects to Which Funds Will be Allocated

Project Description	Project Number	Total Growth-related Capital Cost Remaining to be Funded	Share of Growth-related Cost Allocated to Date	Share of Growth-related Cost Allocated - Current Year
Elora St N extension	3	240300	0	0
Well 4 - New Well	8	1520500	0	0
Growth Related Debt interest	10	77713	0	0
Total		\$1,838,513	\$0	\$0

Attachment 4**Town of Minto****Description of the Service (or Class of Service) for which each Development Charge Reserve Fund was Established**

Service/Class of Services	Description
Services Related to a Highway	The fund is used for growth-related projects for roads, bridges and culverts, streetlights, sidewalks, public works related facilities, vehicles and equipment, and other related road 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 amenities, recreational trails, recreation facilities, and parks & recreation vehicles and equipment
Growth-Related Studies	The fund is used for growth-related to growth-related studies
Land Acquisition - Urban Services	The fund is used for land acquisition related to growth-related urban water and wastewater services
Wastewater Services	The fund is used for growth-related projects for wastewater treatment, storage, pumping, collection, and other wastewater related infrastructure
Water Services	The fund is used for growth-related projects for water treatment, supply, storage, pumping, distribution, and other water related infrastructure