

Annual Statement of Development Charges
For the Year Ending December 31, 2025



| Description | Services to which Development Charges Relates | | | | | General Eligible Service | Total |
|---|---|------------------|--------------------|-----------------|---------------|--------------------------|-----------------|
| | Fire | Transportation | Recreation & Parks | Waste Diversion | Library | | |
| Opening Balance, January 01, 2025 | 117,304 | (282,066) | 51,361 | 25,555 | 6,651 | (6,026) | (87,221) |
| Plus: | | | | | | | |
| Development Charge Collections | 26,793 | 74,593 | 21,230 | 2,107 | 3,709 | 9,421 | 137,852 |
| Accrued Interest | 177 | 494 | 141 | 14 | 25 | 62 | 912 |
| Repayment of Monies Borrowed from Fund and Associated Interest ¹ | - | - | - | - | - | - | - |
| Sub-total | 144,274 | (206,979) | 72,731 | 27,676 | 10,384 | 3,457 | 51,543 |
| Less: | | | | | | | |
| Amount Transferred to Capital (or Other) funds ² | - | (35,498) | (12,581) | - | - | - | (48,079) |
| Amounts refunded | - | - | - | - | - | - | - |
| Amounts loaned to other D.C. Service Category for Interim Financing | - | - | - | - | - | - | - |
| Credits ³ | | | | | | | - |
| Sub-total | - | (35,498) | (12,581) | - | - | - | (48,079) |
| Closing Balance, December 31, 2025 | 144,274 | (242,477) | 60,150 | 27,676 | 10,384 | 3,457 | 3,464 |

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

² See Page 2 for details

³ See Page 3 for details - no credits issued at this time

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

Note: Where no amounts are transferred to Capital is a result of no DC projects planned for year

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 | | | | | | |
| | | D.C Reserve Fund Draw | D.C. Debt Financing | Grants, Subsidies, Other Contributions | Post-Period Benefit/ Capacity Interim Financing | Grants, Subsidies, Other Contributions | Other Reserve/ Reserve Fund Draws | Tax Supported Operating Fund Contributions | Rate Supported Operating Fund Contributions | Debt Financing | Grants, Subsidies, Other Contributions |
| Transportation | | | | | | | | | | | |
| Matawatchan Road Part 1 | 566,856 | | 453,485 | | | | 113,372 | | | | |
| Matawatchan Road Part 2 | 1,290,394 | | 1,032,315 | | | | 222,033 | | - | | 36,046 |
| Sub-total - Transportation | | - | 1,485,800 | - | - | - | 335,404 | - | - | - | 36,046 |
| Fire | | | | | | | | | | | |
| Fire Pumper & Truck | 726,262 | | 363,131 | | | | | | | 363,131 | |
| Truck | 100,000 | | 100,000 | | | | | | | | |
| Sub-total - Fire | | - | 363,131 | - | - | - | - | - | - | 363,131 | - |
| Recreation & Parks | | | | | | | | | | | |
| Docks | 12,581 | 12,581 | | | | | | | | | |
| Sub-total - Recreation & Parks | | 12,581 | - | - | - | - | - | - | - | - | - |
| Waste Diversion | | | | | | | | | | | |
| | | | | | | | | | | | |
| Sub-total - Waste Diversion | | - | - | - | - | - | - | - | - | - | - |
| Library | | | | | | | | | | | |
| | | | | | | | | | | | |
| Sub-total - Library | | - | - | - | - | - | - | - | - | - | - |
| General Eligible Services | | | | | | | | | | | |
| | | | | | | | | | | | |
| Sub-total - General Eligible Services | | - | - | - | - | - | - | - | - | - | - |

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 |
| Transportation | | | | | | | | | |
| Matawatchan Road | 35,498 | 22,674 | 12,823 | | | | 0 | 0 | 0 |
| Sub-total - Transportation | 35,498 | 22,674 | 12,823 | - | - | - | - | - | - |
| Fire | | | | | | | | | |
| Fire Pumper & Truck | | | | | | | | | |
| Sub-total - Fire | - | - | - | - | - | - | - | - | - |
| Recreation & Parks | | | | | | | | | |
| Sub-total - Recreation & Parks | - | - | - | - | - | - | - | - | - |
| Waste Diversion | | | | | | | | | |
| Sub-total - Waste Diversion | - | - | - | - | - | - | - | - | - |
| Library | | | | | | | | | |
| Sub-total - Library | - | - | - | - | - | - | - | - | - |
| General Eligible Services | | | | | | | | | |
| Sub-total - General Eligible Services | - | - | - | - | - | - | - | - | - |

D.C. Reserve Fund Reporting - Balance Allocations



| | |
|---|--------------------------------------|
| Service | Services Related to Transporation |
| Balance in Reserve Fund at Beginning of Year: | (242,477) |
| 60% of Balance to be Allocated (at a minimum) | - |

Projects to Which Funds will be Allocated

| Project Description | Project Number | Estimated Total Growth-related Capital Cost Remaining to be Funded | Share of 60% Allocated in Current Year |
|--|----------------|--|--|
| Ferguson Lake Road- Upgrade LCB to HL4 | 1 | - | |
| Ferguson Lake Road- Upgrade LCB to HL4 | 2 | - | |
| Flat Road- Upgrade LCB to HL4 | 3 | 700,000 | |
| Matawatchan Road - Upgraade LCB to HL4 | 4 | - | |
| Expansion to Public Works Garage-Cal | 6 | 320,000 | |
| Salt Sand Shed (Calabogie Yard) | 7 | 225,000 | |
| Provision for Vehicles and Equipment | 8 | 265,000 | |
| Expansion/New Public Works Garage | 9 | 200,000 | |
| Total | | 1,710,000 | - |

| | |
|---|---------|
| Service | Fire |
| Balance in Reserve Fund at Beginning of Year: | 144,274 |
| 60% of Balance to be Allocated (at a minimum) | 86,565 |

Projects to Which Funds will be Allocated

| Project Description | Project Number | Estimated Total Growth-related Capital Cost Remaining to be Funded | Share of 60% Allocated in Current Year |
|--|----------------|--|--|
| Additional Fire Station Space | 1 | 650,000 | 86,565 |
| Provision for Vehicles | 2 | - | - |
| Provision for Fully Equipped Fire Fighters | 3 | 73,800 | |
| Total | | 723,800 | 86,565 |

| | |
|---|--------------------|
| Service | Recreation & Parks |
| Balance in Reserve Fund at Beginning of Year: | 60,150 |
| 60% of Balance to be Allocated (at a minimum) | 36,090 |

Projects to Which Funds will be Allocated

| Project Description | Project Number | Estimated Total Growth-related Capital Cost Remaining to be Funded | Share of 60% Allocated in Current Year |
|-------------------------|----------------|--|--|
| Ice Resurfacing Machine | 1 | 50,000 | - |
| New Storage Shed Heated | 2 | 150,000 | |
| Additional Vehicle | 3 | - | |
| Barnet Park Washroom | 4 | 125,000 | 36,090 |
| Barnet Park Boat Launch | 5 | 100,000 | |
| Calabogie Rink Washroom | 6 | 100,000 | |
| Total | | 525,000 | 36,090 |

| | |
|---|-----------------|
| Service | Waste Diversion |
| Balance in Reserve Fund at Beginning of Year: | 27,676 |
| 60% of Balance to be Allocated (at a minimum) | 16,605 |

Projects to Which Funds will be Allocated

| Project Description | Project Number | Estimated Total Growth-related Capital Cost Remaining to be Funded | Share of 60% Allocated in Current Year |
|--|----------------|--|--|
| Expansion of Mt. St Patrick Waste Site | 1 | - | |
| Garbage Compactor Unit- NWL | 2 | 3,100 | |
| Metal Recycling Ramp- Finns Rd | 3 | 25,000 | 16,605 |
| Blue Box Roll Off - NWL | 4 | 18,000 | |
| Garbage Compact Bins- NWL | 5 | 9,300 | |
| Total | | 55,400 | 16,605 |

| | |
|---|---------|
| Service | Library |
| Balance in Reserve Fund at Beginning of Year: | 10,384 |
| 60% of Balance to be Allocated (at a minimum) | 6,231 |

Projects to Which Funds will be Allocated

| Project Description | Project Number | Estimated Total Growth-related Capital Cost Remaining to be Funded | Share of 60% Allocated in Current Year |
|--|----------------|--|--|
| Provision for additional Library Space | 1 | 50,000 | 6,231 |
| Provision for Library Material | 2 | 50,000 | |
| Total | | 100,000 | 6,231 |

| | |
|---|--------------------------|
| Service | General Eligible Service |
| Balance in Reserve Fund at Beginning of Year: | 3,457 |
| 60% of Balance to be Allocated (at a minimum) | 2,074 |

Projects to Which Funds will be Allocated

| Project Description | Project Number | Estimated Total Growth-related Capital Cost Remaining to be Funded | Share of 60% Allocated in Current Year |
|--------------------------------|----------------|--|--|
| Development Charge Study | 1 | 29,000 | 2,074 |
| Official Plan Amendment/Update | 2 | 19,900 | |
| Provision for Planning Studies | 3 | 45,000 | |
| Parks and Recreation Study | 4 | | |
| Facility Needs Study | 5 | | |
| Total | | 93,900 | 2,074 |