

Schedule 'A'
Town of Wasaga Beach
Development Charge Reserve Fund Statement
For the year ending December 31, 2025

Development Charge Fund	Opening Balance	Development Charge Collections	Interest	Total Revenues	Amounts Transferred to Operations	Amounts Transferred to Capital	Total Disbursements	Closing Balance	Committed	Unique Identifier	Disbursement Notes	Internal Borrowing Notes
Emergency & Fire Services	824,241	66,402	62,590	128,992			-	953,233			Note 1	
Roads & Related	7,175,515	672,061	260,112	932,173		(5,832,175)	(5,832,175)	2,275,513	27,299,983	see below		
Parks	1,229,675	59,750	91,149	150,899			-	1,380,574			Note 2	
Indoor Recreation	(5,669,679)	210,148	(387,292)	(177,144)			-	(5,846,823)			Note 3	Note 7
Library Services	(6,512,905)	20,592	(459,884)	(439,292)			-	(6,952,197)			Note 4	Note 8
Development-Related Studies	96,848	9,165	6,423	15,588	(22,855)		(22,855)	89,581				
Land Acquisition (10-Year)	-			-			-	-				
Land Acquisition (To 2051)	-			-			-	-				
Water Services	6,384,979	318,855	466,520	785,375		(93,868)	(93,868)	7,076,486	5,809,567	3.2.1		
Wastewater Services	1,222,922	100,312	87,898	188,210		(77,081)	(77,081)	1,334,051	1,343,304	4.1.3		
Storm Drainage Services	(208,310)	186,344	(3,111)	183,233			-	(25,077)			Note 5	Note 9
Transit Services	178,104	14,209	13,513	27,722			-	205,826	249,497	see below	Note 6	
Parking	27,918	-	1,978	1,978			-	29,896				
TOTAL	\$ 4,749,308	\$ 1,657,838	\$ 139,896	\$ 1,797,734	\$ (22,855)	\$ (6,003,124)	\$ (6,025,979)	\$ 521,062	\$ 34,702,351			

Note 1 New emergency fire truck to be delivered in 2027.

Note 2 Multiple projects drawing down Parks DCs for new playgrounds, one each year about \$800k each.

Note 3 New Arena construction completed in 2023, paying back borrowed DC reserve.

Note 4 New Library construction completed in 2023, paying back borrowed DC reserve.

Note 5 Storm Drainage DC reserve being paid back.

Note 6 No bus purchase in 2025, but will have purchases in upcoming years.

Note 7 Internal borrowing from other DC reserves, as large capital project to build Arena did not have sufficient DCs for the eligible project. Full payback estimated for 2032.

Note 8 Internal borrowing from other DC reserves, as large capital project to build Library did not have sufficient DCs for the eligible project. Considering alternatives for payback.

Note 9 Internal borrowing from other DC reserves, as storm drainage eligible capital project did not have sufficient DCs. Full payback by 2026.

Note 10 While Provincial/Federal grant funding was applied for the arena and library, the Town was not successful and this placed a large burden on the DC reserves.

Roads 2.1.6
2.1.7
2.1.14
2.4.1
2.5.1
2.5.3
2.5.5

Transit 1.1.1
1.1.2
1.2.2