

Appendix 1

The Corporation of the Town of Ingersoll							
Development Charges Reserve Fund Statement , BY-LAW 24-5323							
As of December 31, 2025							
Description	Administration	Fire Services	Police	Roads and Related	Parks and Recreation	Stormwater	Total
Opening Balance, January 1, 2025	\$ 81,321	\$ (74,914)	\$ 8,255	\$ 912,528	\$ 641,771	\$ 27,361	\$ 1,596,323
<i>Plus:</i>							
Development Charges Collected	\$ 2,306	\$ 10,574	\$ -	\$ 52,321	\$ 51,372	\$ -	\$ 116,572
Accrued Interest	\$ 2,796	\$ 433	\$ 260	\$ 34,306	\$ 21,522	\$ 860	\$ 60,176
<i>Less:</i>							
Amount Transferred to Operating Fund (Note 1)	\$ -	\$ -	\$ -	\$ (24,894)	\$ -	\$ -	\$ (24,894)
Amount Transferred to Capital Fund (Note 2)	\$ -	\$ (10,822)	\$ -	\$ -	\$ (20,840)	\$ -	\$ (31,662)
Closing Balance, December 31, 2025	\$ 86,422	\$ (74,729)	\$ 8,515	\$ 974,261	\$ 693,824	\$ 28,222	\$ 1,716,515
Future Capital and Operating Commitments for Debt and Forecasted Projects	\$ (222,574)	\$ (1,348,158)	\$ -	\$ (499,202)	\$ (12,106,964)	\$ -	\$ (14,176,898)

Note 1						
Amount Transferred to Operating Fund						
Operating Fund Transactions	Annual Debt Repayment		DC Reserve Funding		Non -DC Funding	
	Principal, \$	Interest, \$	Principal, \$	Interest, \$	Principal, \$	Interest, \$ Funding Source
<u>Roads and Related</u>						
King St West Project, 72% of eligible principal and interest amount	\$ 82,995	\$ 3,444	\$ 23,902	\$ 992	\$ 59,093	\$ 2,452 Tax Levy
Total Roads and Related	\$ 82,995	\$ 3,444	\$ 23,902	\$ 992	\$ 59,093	\$ 2,452
Total Transfer to Operating Fund	\$ 86,439		\$ 24,894		\$ 61,545	

The Town of Ingersoll is compliant with s.s. 59.1 (1) of the *Development Charges Act*, 1997 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.

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Note 2
The Corporation of the Town of Ingersoll
Amounts Transferred to Capital Fund

	Gross Capital Cost	DC Recoverable Cost Share		Non-DC Recoverable Cost Share			
		DC Reserve Fund Draw	DC Debt Financing	Other Reserves/ Reserve Funds Draws	Tax Supported Operating Fund Contributions	Debt Financing	Grants, Subsidies Other Contributions
<u>Fire Services</u>							
Gear for two additional FF	\$ 15,684	\$ 10,822	\$ -	\$ 4,862	\$ -	\$ -	\$ -
<u>Parks and Recreation</u>							
Splashpad Retrofit	\$ 209,892	\$ 20,840	\$ -	\$ 189,052	\$ -	\$ -	\$ -
Total Transfer to Capital Fund	\$ 225,576	\$ 31,662	\$ -	\$ 193,914	\$ -	\$ -	\$ -