



Development Charges Reserve Funds Statement (unaudited)
For the Year Ended December 31, 2025

| Services | Opening Balance | Collections | Accrued Interest | Transferred to Capital or Other Funds | Credits | Closing Balance |
|--------------------------|---------------------|------------------|------------------|---------------------------------------|-------------------|-------------------|
| 1 Fire Services | \$ 107,434 | \$ 15,647 | \$ 3,494 | | (\$ 405) | \$ 126,170 |
| Roads & Related | \$ 438,193 | \$ 22,105 | \$ 6,696 | (\$ 643,064) | (\$ 572) | (\$ 176,642) |
| Parks & Recreation | \$ 457,869 | \$ 29,825 | \$ 14,081 | (\$ 3,830) | (\$ 547) | \$ 497,398 |
| 2 Administration Studies | \$ 66,997 | \$ 90 | \$ 1,976 | \$ - | (\$ 2) | \$ 69,061 |
| Totals | \$ 1,070,493 | \$ 67,667 | \$ 26,247 | (\$ 646,894) | (\$ 1,526) | \$ 515,987 |

| | |
|---|-----------|
| 2025 Development Charges Exemptions: | \$ 27,662 |
| Note: All related to Agricultural buildings | |

Definitions of Columns.

- *Services – service for which the fund was established*
- *Opening Balance - balance of the reserve fund at the beginning of the year*
- *Collections – funds received from property owners/developers*
- *Accrued Interest – interest earned on the fund balance*
- *Transferred to Capital or Other Funds – funds taken from the reserve fund to meet growth-related net capital costs for which the development charges was imposed*
- *Credits – provided against development charges owing, where eligible.*
- *Closing Balance – balance of the reserve fund at the end of the year*

1 No projects identified for 2025 in the Development Charges Background Study. Projects planned for 2026 and 2028.

2 No projects identified for 2025 in the Development Charges Background Study. Projects planned for 2028 and 2033.

Any anticipated differences in the cost of projects included in the 2024 Development Charges Background Study identified on Tables 5-1, 5-2, 5-3 and 5-4 are identified in the Township's 10 year capital budget and are the result of inflationary increases over capital costs reported in the study in 2024 dollars.

Zorra Township Development Charges comply with subsection 59.1(1) and the municipality has not imposed, directly or indirectly, a change related to a development or a requirement to construct a service related to development except as permitted by the D.C.A. or another Act.



Development Charges Reserve Funds Statement (unaudited)
 For the Year Ended December 31, 2025

| | Service | Project Description | Total Expenditures | Funded from Taxation | Funded from Reserves | Funded from Other Sources | Funded from Development Charges |
|---|--------------------|--|---------------------------|-----------------------------|-----------------------------|----------------------------------|--|
| | Fire Services | | | | | | |
| 1 | Roads & Related | Zorra Maintenance Facility Debenture Payment | \$ 702,462 | | \$ 59,398 | | \$ 643,064 |
| 2 | Parks & Recreation | Don Knox Trail | \$ 26,303 | | \$ 22,473 | | \$ 3,830 |
| | Administration | | | | | | |
| | Total | | \$ 728,765 | \$ - | \$ 81,871 | \$ - | \$ 646,894 |

Definitions of Columns.

- *Service*– service for which capital project/expenditure relates to
- *Project Description* - brief description of the eligible project/infrastructure in accordance with the Zorra Development Charges Background Study dated April 5, 2024 pages 59 to 62
- *Funded from Taxation* – amount funded from current year taxation
- *Funded from Reserves* – amount funded from reserves
- *Funded from Other Sources* – amount funded from any other sources other than taxation, ie. Grants/donations
- *Funded from Development Charges* - amount of development charges used to fund eligible project

1 Project 1 per Page 5-5 of the Development Charges Background Study

2 Project 8 per Page 5-7 of the Development Charges Background Study