# Administrative Report

MUNICIPALITÉ DE
CASSELMAN
MUNICIPALITY

Title and Report Number: FIN-11-2026 - Treasurer Statements – Development Charges 2025

Date: July 7, 2026

Supporting Documents:

- A - DC Treasurer's Statement Summary
- B - Amount Transferred to Capital
- C - Transfers to Operating from DC Reserves
- D - Statement of Reserve Fund Balance Allocations
- E – Description of DC reserve fund

Submitted By: Simon Thibeault, Treasurer

## Recommendation(s)

That Council acknowledges the reception of administrative report FIN-11-2026;

## Recommandation(s)

Que le Conseil accuse réception du rapport administratif FIN-11-2026;

## Objective

The development charges bylaws (2023-032, 2023-033 and 2021-057) request that the treasure present an annual statement for the development charges reserve fund.

## Analysis

On April 30, 2021, a study was presented on general development fees, which includes roads, fire services, parks and recreation services, the library, and development studies. The study was amended on June 24, 2021, with the aim of reducing the fees related to parks and recreation services to increase the amounts allocated to roads. By-law 2021-057 was adopted in June 2021 to outline the terms of the general development fees.

On April 28, 2023, a new study for the Water and Wastewater Services was presented to the council. Following the presentation, the council approved by-laws 2023-032 and 2023-033 to regulate the development charges for water and sewer on June 27, 2023.

Attached as Schedule A to this report are the Treasurer's Statements for each Development Charges Reserve Fund, for the calendar year 2025. The Treasurer's Statements provide information for each Development Charge Reserve Fund, as required by legislation including a summary of all Reserve Funds including opening balances, development charges collection, and interest earned or paid, amounts transferred out to fund growth related initiatives and the resulting closing balance for 2025.

Schedule B provides the details, by Reserve Fund, of the amount of specific capital projects funded by growth and outlines the amount of the project that is funded by other sources.

Schedule C provides a summary of transfers to the Operating fund from the individual DC Reserve Fund for debenture repayments.

Schedule D provides a summary of the 2025 reserve fund allocation.

Lastly, Schedule E provides a description for each DC reserve fund as well as compliance statements as required in Ontario Regulation 82/98.

## Financial Impact

| Details | Approved Budget | Actual expenses to this date | Projected Expenses for this project | Variance |
|---|---|---|---|---|
| - | - | - | - | - |

## References

- Development Charges Act, Section 43
- By-Laws:
  - 2023-032
  - 2023-033
  - 2021-057

## Other Options

-

Approval

Yves Morrissette, Chief Administrative Officer

| Schedule A : DC Treasurer's Statement Summary | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| December 31, 2025 | | | | | | | | |
| **Reserve** | **BALANCE 2024-12-31** | **COLLECTIONS / CONTRIBUTIONS** | **INTEREST INCOME** | **TRANSFERS TO OPERATINGS (DEBT AND INTEREST)** | **TRANSFERS TO CAPITAL** | **CLOSING BALANCE 2025-12-31** | **ALLOCATION** | **AVAILABLE BALANCE 2025-12-31** |
| Growth-Related Studies | 111,154 | 1,830 | 1,967 | | 11,822 | 103,129 | 65,688 | 37,441 |
| Roads and Related Services | -760,834 | 49,524 | -13,464 | | 53,931 | -778,706 | 0 | -778,706 |
| Fire Protection Services | 543,260 | 18,597 | 9,614 | | 307,249 | 264,222 | 160,000 | 104,222 |
| Parks and Recreation Services | 309,802 | 65,594 | 5,482 | | | 380,878 | 230,000 | 150,878 |
| Library Services | 64,154 | 7,137 | 1,135 | | 10,000 | 62,427 | 40,000 | 22,427 |
| **General** | **267,536** | **142,682** | **4,734** | **0** | **383,002** | **31,950** | **495,688** | **-463,738** |
| Water | 665,963 | 50,990 | 22,213 | | | 739,166 | 450,000 | 289,166 |
| Sewer | 354,659 | 180,087 | 13,074 | 295,561 | 75,455 | 176,804 | 110,000 | 66,804 |
| Total | **1,281,689** | **373,759** | **40,022** | **295,561** | **458,458** | **947,920** | **1,055,688** | **-107,768** |

| Schedule B : Amount Transferred to Capital | | | | | |
|---|---|---|---|---|---|
| December 31, 2025 | | | | | |
| **Area/Expenditure** | **Development Charges** | **Grants, Subsidies Other Contributions** | **Tax Levy** | **User Fees** | **Total Project Cost** |
| **Growth-Related Studies** | | | | | |
| Development charge studies | 4,623 | | | | 4,623 |
| Official Plan Review | 7,199 | | 13,153 | | 20,353 |
| **Roads and Related Services** | | | | | 0 |
| Principale Street/St. Isidore Road Upgrade & Intersection Improvement | 53,931 | | 107,540 | | 161,471 |
| **Fire Protection Services** | | | | | 0 |
| FireHall | 300,838 | | | | 300,838 |
| Training Structure (40 Person Capacity) | 6,411 | | 712 | | 7,123 |
| **Library Services** | | | | | 0 |
| Provision for Collection Materials | 10,000 | | | | 10,000 |
| **Total General** | 383,002 | 0 | 121,406 | 0 | 504,408 |
| **Sewer** | | | | | 0 |
| Pump Station 1 Upgrade | 75,455 | | | 797,868 | 873,324 |
| **Total Sewer** | 75,455 | 0 | 0 | 797,868 | 873,324 |
| **Total** | **458,458** | **0** | **121,406** | **797,868** | **1,377,732** |

| Schedule C: Transfers to Operating from DC Reserves | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| December 31, 2025 | | | | | | | | |
| Area/Expenditure | DC Reserve Fund Draw | | | Non-DC Recoverable Cost Share | | | | Grand Total |
| | Interest | Principal | Total | Interest | Principal | Total | Source | |
| **Sewer** | | | | | | | | |
| Northwest Quadrant Pump Station and forcemain | 3,372 | 5,600 | 8,972 | 69,996 | 116,222 | 186,219 | User Fees | 195,191 |
| Sewage Treatment Lagoon upgrade | 135,853 | 150,735 | 286,589 | 31,043 | 34,444 | 65,487 | User Fees | 352,076 |
| **Total** | **139,226** | **156,335** | **295,561** | **101,040** | **150,666** | **251,706** | | **547,266** |

| Schedule D : Statement of Reserve Fund Balance Allocations | | | |
|---|---|---|---|
| December 31, 2025 | | | |
| Service | Balance in Reserve Fund at Beginning of Year | 60% of Balance to be Allocated | Allocated |
| Growth-Related Studies | 103,129 | 61,877 | 65,688 |
| Roads and Related Services | -778,706 | - | - |
| Fire Protection Services | 264,222 | 158,533 | 160,000 |
| Parks and Recreation Services | 380,878 | 228,527 | 230,000 |
| Library Services | 62,427 | 37,456 | 40,000 |
| Water | 739,166 | 443,500 | 450,000 |
| Sewer | 176,804 | 106,082 | 110,000 |

| Project Description | Services | Project Number | Total Growth-related Capital Cost in D.C. Study | Share of Growthrelated Cost Allocated to Date | Share of Growth-related Cost Allocated - Current Year | Total Non-Growth-related Capital Cost Remaining to be Funded |
|---|---|---|---|---|---|---|
| Development Charge Studies | Growth-Related Studies | 1 | 66,000 | 25,000 | 25,000 | 41,000 |
| Official Plan Review | Growth-Related Studies | 2 | 35,372 | 5,316 | 5,316 | 30,056 |
| Zoning Bylaw Amendment | Growth-Related Studies | 3 | 35,372 | 35,372 | 35,372 | - |
| New Training Structure | Fire Protection Services | 5 | 270,000 | 160,000 | 160,000 | 110,000 |
| New Park - Casselman Development (Phase 3) | Parks and Recreation Ser | 6 | 400,000 | 230,000 | 230,000 | 170,000 |
| Provision for Collection Materials | Library Services | 1 | 316,866 | 40,000 | 40,000 | 276,866 |
| Water Tower Capacity Upgrade | Water | 2b | 1,154,786 | 450,000 | 450,000 | 704,786 |
| Sewage Treatment Lagoon Upgrade | Sewer | 3a & 3b | 5,747,304 | 110,000 | 110,000 | 5,637,304 |

## Schedule E : Description of DC reserve fund

1 Description of the Service for which each fund was established:

| Service Category | Description of Service |
|---|---|
| Growth-Related Studi | The purpose is to fund growth related capital projects related to studies. |
| Roads and Related Se | The purpose is to fund growth related capital projects for new or expanded roads and related public works facilities and services. |
| Fire Protection Servic | The purpose is to fund growth related capital projects for new or expanded fire protection facilities and services as indicated in the development charges studies. |
| Parks and Recreation | The purpose is to fund growth related parks & recreation capital projects for new or expanded parks & recreation facilities and services. |
| Library Services | The purpose is to fund growth related library capital projects for new or expanded library facilities and services. |
| Water | The purpose is to fund growth related capital projects for new or expanded water infrastructure and equipment, including water supply, treatment, storage and transmission. |
| Sewer | The purpose is to fund growth related capital projects for new or expanded wastewater infrastructure and services, including collection, pumping, treatment and disposal. |

2 For credits (ex. Pre-payments, front-ended projects) in relation to the service or service category for which the fund was established:

No credits or agreements outstanding.

3 The amount of any money borrowed from the DC reserve during the previous year and the purpose for which it was borrowed:

No money was borrowed.

4 In accordance with Section 59.1 (1) & (2), The Municipality of Casselman has not imposed any additional payments nor required the construction of a service not authorized under the Development Charges Act, 1997, as amended.

5 No funds were spent in 2025 on Parks and Recreation Services, as most of the expenditures relate to new parks, and the municipality is not yet ready to proceed with their development.
The municipality did not spend any money in the Water category because none of the projects were scheduled for 2025.