



REPORT TO COUNCIL 2026-025

TO: Mayor Gerrits and Members of Council
FROM: Nicole Martin, Interim Treasurer
DATE: April 1, 2026
SUBJECT: Development Charges Summary – 2024 & 2025

Recommendation

This Report to Council regarding Development Charges Summary for 2024 and 2025 be received as information.

Background

This report is presented in accordance with Section 43 of the Development Charges Act, 1997, which requires the Treasurer to report annually to Council on the status of development charge by-laws and the associated reserve funds. The legislation mandates that an annual financial statement be provided summarizing development charge collections, expenditures, reserve fund balances, and related activity for the preceding year.

Conclusion

The information contained in this report fulfills the statutory reporting requirements and is intended to provide Council with an overview of development charge activity for the 2024 and 2025 calendar years.

Strategic Plan Pillar: Increase our Ability to Manage Growth

Goal #1 Update planning policies and procedures to enable sustainable growth

Respectfully Submitted,
Nicole Martin, CAO/Clerk

TOWNSHIP OF AMARANTH - DEVELOPMENT CHARGES SUMMARY
as at December 31st, 2024

				01-4000-2325
Service Department	Service Dept. as at Dec 31 2023	Deposits/Interest for 2024	Projects Transfer	Service Dept. as at Dec 31 2024
ADMINISTRATION	\$ 117,864.14	\$ 17,214.86	-\$ 46,090.00	\$ 88,989.00
TRANSPORATION	\$ 757,966.31	\$ 328,339.02	-\$ 697,345.00	\$ 388,960.33
POLICE	\$ 119,963.80	-\$ 549.53	\$ -	\$ 119,414.27
FIRE	\$ 94,004.40	\$ 42,210.16	-\$ 4,986.00	\$ 131,228.56
RECREATION	\$ 185,172.87	\$ 198,193.82	\$ -	\$ 383,366.69
LIBRARY	\$ 115,467.37	\$ 44,743.65	\$ -	\$ 160,211.02
TOTALS	\$ 1,390,438.89	\$ 630,151.98	-\$ 748,421.00	\$ 1,272,169.87
Less: Due to/(from) Revenue Fund - Account 01-4000-2404				-\$ 39,037.00
Bank Balance of Current Account as at Dec 31, 2023				\$ 1,311,206.87

01-4000-1013

Opening Balance of Equity Account		\$ 1,390,438.89
Less: 2024 Transfers as per eligible projects		-\$ 748,421.00
Plus: 2024 Industrial Exemption Provided and Owing		
Plus: 2024 Deposits & Interest on Account & Loan Interest		\$ 630,151.98
Closing Balance of Equity Account		\$ 1,272,169.87



Amount owing relates to a refund of a 2019 DC payment completed June 2024 that was done from the general bank account instead of the separate DC bank account.

TOWNSHIP OF AMARANTH - DEVELOPMENT CHARGES SUMMARY
as at December 31st, 2025

				01-4000-2325
Service Department	Service Dept. as at Dec 31 2024	Deposits/Interest for 2025	Projects Transfer	Service Dept. as at Dec 31 2025
ADMINISTRATION	\$ 88,989.00	\$ 5,558.11	\$ -	\$ 94,547.11
TRANSPORATION	\$ 388,960.33	\$ 218,778.91	-\$ 200,000.00	\$ 407,739.24
POLICE	\$ 119,414.27	\$ 2,388.51	\$ -	\$ 121,802.78
FIRE	\$ 131,228.56	\$ 69,951.01	\$ -	\$ 201,179.57
RECREATION	\$ 383,366.69	\$ 118,262.57	\$ -	\$ 501,629.26
LIBRARY	\$ 160,211.02	\$ 33,525.08	\$ -	\$ 193,736.10
TOTALS	\$ 1,272,169.87	\$ 448,464.18	-\$ 200,000.00	\$ 1,520,634.05
Less: Due to/(from) Revenue Fund - Account 01-4000-2404				\$ 367,805.24
Bank Balance of Current Account as at Dec 31, 2025				\$ 1,152,828.81

01-4000-1013

Opening Balance of Equity Account	\$ 1,272,169.87
Less: 2024 Transfers as per eligible projects	-\$ 200,000.00
Plus: 2024 Industrial Exemption Provided and Owing	
Plus: 2024 Deposits & Interest on Account & Loan Interest	\$ 448,464.18
Closing Balance of Equity Account	\$ 1,520,634.05

