

Figure 1
Town of Aylmer
Annual Treasurer's Statement of Development Charge Reserve Funds

Description	Services to which the Development Charge Relates								Total
	Services Related to a Highway	Water Services	Wastewater Services	Policing Services	Fire Protection Services	Parks and Recreation Services	Library Services	Growth Studies	
Opening Balance, January 1, 2021	279,314.55	142,951.05	484,778.58	62,764.08	49,898.31	90,659.54	22,145.88	79,893.54	1,212,405.53
<u>Plus:</u>									
Development Charge Collections - 2021 ³	45,367.27	21,223.06	71,975.59	10,194.22	18,659.60	14,724.99	3,596.79	12,976.27	198,717.79
Accrued Interest - 2021	709.78	332.04	1,126.08	159.49	291.94	230.38	56.27	203.02	3,109.00
Repayment of Monies Borrowed from Fund and Associated Interest ¹									-
Sub-Total	46,077.05	21,555.10	73,101.67	10,353.71	18,951.54	14,955.37	3,653.06	13,179.29	201,826.79
<u>Less:</u>									
Amount Transferred to Capital (or Other) Funds ² - Roads								- 4,650.82	- 4,650.82
Amount Transferred to Capital (or Other) Funds ² - Fire								- 2,207.17	- 2,207.17
Amount Transferred to Capital (or Other) Funds ² - Police								- 1,103.58	- 1,103.58
Amount Transferred to Capital (or Other) Funds ² - Parks								- 2,364.82	- 2,364.82
Amount Transferred to Capital (or Other) Funds ² - Library								- 157.65	- 157.65
Amount Transferred to Capital (or Other) Funds ² - Growth studies									-
Amount Transferred to Capital (or Other) Funds ² - Wastewater services								- 6,069.71	- 6,069.71
Amount Transferred to Capital (or Other) Funds ² - Water services								- 4,887.30	- 4,887.30
Amount Transferred to Capital (or Other) Funds ² - PW	- 201,168.00							- 867.10	- 202,035.10
Amounts Refunded									-
Amounts Allocated from transfer to reserve ³	29,141.25			6,548.26	5,205.95	9,458.63	2,310.51	8,335.40	61,000.00
Amounts Loaned to Other D.C. Service Category for Interim Financing Credits ⁴									-
Sub-Total	- 172,026.75	-	-	6,548.26	5,205.95	9,458.63	2,310.51	- 13,972.77	- 162,476.16
Closing Balance, December 31, 2021	153,364.86	164,506.15	557,880.25	79,666.05	74,055.80	115,073.54	28,109.45	79,100.06	1,251,756.16

¹ Source of funds used to repay the D.C. reserve fund

² See Detailed tabs for detail of calculations

³ See DC reserve contribution calculations

⁴ See Attachment 2 for details

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

	Distribute 2021 Revenues		2021 Dev Charges		Jan 1 - Dec 31, 2021			
	By-Law # 29-17	2021 Budget	By-Law 29-17	By-Law 29-17	interest allocation	Amt spent	indexing = % (Statscan)	
Services Related to a Highway	\$ 279,314.55	22.83%	\$ 29,141.25	\$ 45,367.27	709.78	\$ (201,168.00)	\$	153,364.86
Fire Protection Services	\$ 49,898.30	9.39%	\$ 5,205.95	\$ 18,659.60	291.94	\$ -	\$	74,055.79
Police Services	\$ 62,764.08	5.13%	\$ 6,548.26	\$ 10,194.22	159.49	\$ -	\$	79,666.05
Parks and Recreation Services	\$ 90,659.54	7.41%	\$ 9,458.63	\$ 14,724.99	230.38	\$ -	\$	115,073.54
Library Services	\$ 22,145.88	1.81%	\$ 2,310.51	\$ 3,596.79	56.27	\$ -	\$	28,109.46
Growth Studies	\$ 79,893.54	6.53%	\$ 8,335.40	\$ 12,976.27	203.02	\$ (22,308.16)	\$	79,100.06
Wastewater Services	\$ 484,778.58	36.22%	\$	\$ 71,975.59	1126.08	\$ -	\$	557,880.25
Water Services	\$ 142,951.05	10.68%	\$	\$ 21,223.06	332.04	\$ -	\$	164,506.15
	\$ 1,212,405.53	100.00%	\$ 61,000.00	\$ 198,717.79	\$ 3,109.00	\$ (223,476.16)	\$	1,251,756.16