

Figure 1  
Municipality of Pelham  
Annual Treasurer's Statement of Reserve Funds for By-Law #4149(2019), amending By-Law #4023(2018)

Description	Services to which the Development Charge Relates									Total
	Non-Discounted Services					Discounted Services				
	Related to a Highway	Water	Wastewater	Storm Water	Protection <sup>4</sup>	General Government <sup>6</sup>	Recreation Services <sup>5</sup>		Library	
							Outdoor	Indoor		
Opening Balance, January 1, 2022	1,153,745	(720,250)	2,094,843	22,910	129,228	(35,023)	1,825,164	(1,452,456)	8,713	3,026,875
Plus:										
Development Charge Collections	1,840,511	196,724	464,794	-	68,832	133,803	334,760	371,863	110,971	3,522,259
Accrued Interest	20,191	(12,604)	36,660	401	2,261	(613)	31,940	(25,418)	152	52,970
Repayment of Monies Borrowed from Fund and Associated Interest <sup>1</sup>										
Sub-Total	1,860,701	184,120	501,454	401	71,094	133,191	366,701	346,445	111,124	3,575,229
Less:										
Amount Transferred to Capital (or Other) Funds <sup>2</sup>	888,061	136,116	25,555	-	33,929	69,304	33,311	629,934	42,750	1,858,959
Amounts Refunded										
Amounts Loaned to Other D.C. Service Category for Interim Financing Credits <sup>3</sup>										
Sub-Total	888,061	136,116	25,555	-	33,929	69,304	33,311	629,934	42,750	1,858,959
Closing Balance, December 31, 2022	2,126,385	(672,246)	2,570,743	23,311	166,393	28,863	2,158,554	(1,735,945)	77,086	4,743,145

<sup>1</sup> Source of funds used to repay the D.C. reserve fund

<sup>2</sup> See Attachment 1 for details

<sup>3</sup> See Attachment 2 for details

<sup>4</sup> Service category includes: Police Services and Fire Services

<sup>5</sup> Service category includes: Indoor Recreation Services and Parkland Development Services

<sup>6</sup> Administration Studies projects may be discounted or non-discounted depending as per the D.C. Background Study.

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.

Attachment 1  
Municipality of Pelham  
Amount Transferred to Capital (or Other) Funds - Capital Fund Transactions

Capital Fund Transactions	Gross Capital Cost	D.C. Recoverable Cost Share					Non-D.C. Recoverable Cost Share				
		D.C. By-Law Period			Post D.C. By-Law Period		Other Reserve/Reserve Fund Draws	Tax Supported Operating Fund Contributions	Rate Supported Operating Fund Contributions	Debt Financing	Grants, Subsidies Other Contributions
		D.C. Reserve Fund Draw	D.C. Debt Financing	Grants, Subsidies Other Contributions	Post-Period Benefit/Capacity Interim Financing	Grants, Subsidies Other Contributions					
<b>General Government</b>											
Sub-Total - General Government	-	-	-	-	-	-	-				
<b>Services Related to a Highway</b>											
RD 11-22 Road Reconstruction 2 300629	2,812,844	435,081	-	-	-	-	-	-	-	-	2,377,763
<b>Parks and Recreation</b>											
	-	-	-	-	-	-	-	-	-	-	-
<b>Fire Protection</b>											
	-	-									
<b>Library Services</b>											
Library Materials	47,500	42,750	-	-	-	-	-	4,750	-	-	-

Amount Transferred to Capital (or Other) Funds - Operating Fund Transactions

Operating Fund Transactions	Annual Debt Repayment Amount	D.C. Reserve Fund Draw		Post D.C. By-Law Period			Non-D.C. Recoverable Cost Share		
		Principal	Interest	Principal	Interest	Source	Principal	Interest	Source
<b>General Government</b>									
East Fonthill Study Debenture 600108	69,304	63,206	6,098						
<b>Fire Protection</b>									
Fire Station 2 Debenture 200050	33,929	33,329	600						
<b>Services Related to a Highway</b>									
Haist St./Pelham Debenture 300098	-	-	-						
Effingham (16-Kilman) Debenture 300007	22,186	20,945	1,241						
Hwy 20 (Station-Rice) Debenture 300046	6,571	6,203	368						
Port Robinson Debenture 300184	63,315	57,743	5,571						
Fenwick Downtown Revitalization Debenture 300243	264,143	240,065	24,078						
Port Robinson Road Reconstruction Debenture 300244	96,765	87,945	8,821						
Sub-Total - Services Related to Highways	452,980	412,902	40,078						
<b>Parks and Recreation</b>									
Skate Park Debenture 500124	33,311	30,380	2,931						
Pelham Community Centre Debenture 300403	629,934	278,553	351,381						
Sub-Total - Parks and Recreation	663,245	308,932	354,312						
<b>Wastewater</b>									
WST - Port Robinson Road Reconstruction Debenture 700137	25,555	23,103	2,452						
<b>Water</b>									
Rice Rd Watermain Debenture 700090	57,691	56,671	1,020						
Hwy 20 Water (Station-Rice) Debenture 700052	52,942	49,981	2,961						
Port Robinson Debenture 700124	25,482	23,240	2,242						
Sub-Total - Water	136,116	129,892	6,224						

**Attachment 2**  
**Municipality of Pelham**  
**Statement of Credit Holder Transactions**

Credit Holder	Applicable D.C. Reserve Fund	Credit Balance Outstanding Beginning of Year _____	Additional Credits Granted During Year	Credits Used by Holder During Year	Credit Balance Outstanding End of Year _____
Credit Holder A					
Credit Holder B					
Credit Holder C					
Credit Holder D					
Credit Holder E					
Credit Holder F					