

Corporation of The Township of Tay - Annual Statement of Development Charges and Parkland Dedication
Treasurer's Statement under Section 43 of the Development Charge Act, 1997 and the Planning Act, and the Township's Development Charge Bylaws
For the Year End December 31, 2021

| | 1-1-9002-084-0281 | 1-1-9002-084-0282 | 1-1-9002-084-0291/0283 | 1-1-9002-084-0284 | 1-1-9002-084-0285 | 1-1-9002-084-0286 | 1-1-9002-084-0290 | 1-1-9002-085-0287 | | |
|---|--------------------|-------------------------------|------------------------|--------------------|---------------------|---------------------|---------------------|---------------------------|--------------------|--|
| | General Government | Services Related To A Highway | Parks & Recreation | Library | Wastewater/Sewer | Water | Fire Protection | Total Development Charges | Reserve Park Fund | |
| Opening Balance, January 1, 2021 | \$57,076.70 | \$282,533.68 | \$465,895.46 | \$28,964.52 | \$413,511.83 | -\$511.92 | \$85,849.91 | \$1,333,320.18 | \$70,703.93 | |
| Revenues: | | | | | | | | | | |
| Development Charge Collections | \$17,322.50 | \$117,025.75 | \$48,012.50 | \$24,276.50 | \$192,935.00 | \$113,067.50 | \$53,043.00 | | \$7,625.00 | |
| Accrued Interest | \$443.88 | \$2,254.16 | \$3,284.00 | \$275.97 | \$3,333.22 | \$405.98 | \$765.91 | | \$392.31 | |
| Amount Transferred From Capital Funds | | | | | | | | | | |
| | \$74,843.08 | \$401,813.59 | \$517,191.96 | \$53,516.99 | \$609,780.05 | \$112,961.56 | \$139,658.82 | \$1,909,766.05 | \$78,721.24 | |
| Expenses: | | | | | | | | | | |
| Amounts Transferred to Capital: | | | | | | | | | | |
| 2021 Capital Roads Program | | -\$84,344.37 | | | | | | | | |
| Trail Development | | | | | | | | | | |
| Library Collection Materials | | | | -\$9,802.40 | | | | | | |
| Victoria Harbour WWTP Debt Repayment | | | | | -\$81,160.00 | | | | | |
| Port McNicoll WWTP Debt Repayment | | | | | -\$100,186.00 | | | | | |
| Victoria Harbour WWTP Phase 2 | | | | | -\$10,982.91 | | | | | |
| Water Treatment Debt Repayment | | | | | | | | | | |
| Amounts Transferred to Operating: | | | | | | | | | | |
| Official Plan (41%) | | | | | | | | | | |
| Development Charge Background Study (84%) | | | | | | | | | | |
| Closing Balance, December 31, 2021 (Including Committed Funds) | \$74,843.08 | \$317,469.22 | \$517,191.96 | \$43,714.59 | \$417,451.14 | \$112,961.56 | \$139,658.82 | \$1,909,766.05 | \$78,721.24 | |
| Committed as of December 31, 2021 | | | | | | | | | | |
| Balance as of December 31, 2021 (Non-Committed) | \$74,843.08 | \$317,469.22 | \$517,191.96 | \$43,714.59 | \$417,451.14 | \$112,961.56 | \$139,658.82 | \$1,623,290.37 | \$78,721.24 | |

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.

Township of Tay Development Charge Capital Fund Transfers For the Period of January 1, 2021 to December 31, 2021

| | Timing | Gross Project Cost | DC Eligible Portion | Post-Period Capacity to be carried forward | To Date Eligible Spending | Balance to be funded from Development Charges Collected |
|---------------------------------------|-----------|--------------------|---------------------|--|---------------------------|---|
| General Government Services | | | | | | |
| Development Charge Background Study | 2023 | \$ 30,000 | \$ 27,000 | | -\$16,559.30 | \$ 10,440.70 |
| Development Charge Background Study | 2028 | \$ 30,000 | \$ 27,000 | | \$0.00 | \$ 27,000.00 |
| Master Servicing Plan | 2019-2023 | \$ 50,000 | \$ 22,500 | | \$0.00 | \$ 22,500.00 |
| Master Servicing Plan | 2024-2028 | \$ 50,000 | \$ 22,500 | | \$0.00 | \$ 22,500.00 |
| Official Plan and Zoning Bylaw Review | 2024-2028 | \$ 110,000 | \$ 99,000 | | -\$12,505.83 | \$ 86,494.17 |
| | | | \$ 198,000 | | | \$ 168,934.87 |
| Development Charge Reserve Balance | | | | | | \$ 74,843.08 |

| | Timing | Gross Project Cost | DC Eligible Portion | Post-Period Capacity to be carried forward | To Date Eligible Spending | Balance to be funded from Development Charges Collected |
|--|-----------|--------------------|---------------------|--|---------------------------|---|
| Library Services | | | | | | |
| Library -Expansion into Harbour Shores/Accountant's Office | 2019-2020 | \$ 100,000 | \$ 90,000 | | \$0.00 | \$ 90,000.00 |
| Additional Library Materials | Various | \$ 114,300 | \$ 114,300 | | -\$36,501.50 | \$ 77,798.50 |
| | | | | | | \$ 167,798.50 |
| Development Charge Reserve Balance | | | | | | \$ 43,714.59 |

| | Timing | Gross Project Cost | DC Eligible Portion | Post-Period Capacity to be carried forward | To Date Eligible Spending | Balance to be funded from Development Charges Collected |
|-------------------------------------|-----------|--------------------|---------------------|--|---------------------------|---|
| Fire Services | | | | | | |
| Old Fort Firehall Principal | 2019-2028 | \$ 1,075,567 | \$ 347,858 | | \$0.00 | \$ 347,858.00 |
| Old Fort Firehall Interest | 2019-2028 | \$ 446,651 | \$ 274,786 | | \$0.00 | \$ 274,786.00 |
| Aerial Truck | 2028 | \$ 675,000 | \$ 300,000 | | \$0.00 | \$ 300,000.00 |
| Fire Training Grounds | 2028 | \$ 300,000 | \$ 22,125 | | \$0.00 | \$ 22,125.00 |
| Firehall Expansion in Port McNicoll | 2028 | \$ 2,000,000 | \$ 888,888 | | \$0.00 | \$ 888,888.00 |
| Fireboat | 2028 | \$ 250,000 | \$ 18,438 | | \$0.00 | \$ 18,438.00 |
| Off Road Side by Side | 2028-2028 | \$ 30,000 | \$ 2,213 | | \$0.00 | \$ 2,213.00 |
| | | | \$ 1,854,308 | | | \$ 1,854,308.00 |
| Development Charge Reserve Balance | | | | | | \$ 139,658.82 |

| | Timing | Gross Project Cost | DC Eligible Portion | Post-Period Capacity to be carried forward | To Date Eligible Spending | Balance to be funded from Development Charges Collected |
|--|-----------|--------------------|---------------------|--|---------------------------|---|
| Parks & Recreation | | | | | | |
| Parks and Trails Development | 2024-2028 | \$ 240,000 | \$ 108,000 | | -\$27,579.49 | \$ 80,420.51 |
| Provision for Vehicle and Minor Capital | 2019-2023 | \$ 50,000 | \$ 45,000 | | -\$14,466.67 | \$ 30,533.33 |
| Provision for Vehicle and Minor Capital | 2024-2028 | \$ 50,000 | \$ 45,000 | | -\$34,123.91 | \$ 10,876.09 |
| Additional Parking Lot | 2019-2020 | \$ 100,000 | \$ 90,000 | | \$0.00 | \$ 90,000.00 |
| Trail Extension - Trestle Trail along Ney into Port McNicoll | 2022-2024 | \$ 120,000 | \$ 54,000 | | \$0.00 | \$ 54,000.00 |
| Recreation Masterplan | 2020 | \$ 35,000 | \$ 31,500 | | \$0.00 | \$ 31,500.00 |
| Park Programming | 2020-2028 | \$ 550,000 | \$ 495,000 | | \$0.00 | \$ 495,000.00 |
| Bridgeview Park - Desing/options for Community Space | 2022 | \$ 20,000 | \$ 1,134 | | \$0.00 | \$ 1,134.00 |
| First Avenue Trail | 2024-2025 | \$ 120,000 | \$ 54,000 | | -\$54,000.00 | \$ - |
| Hard Surface Rink | 2022 | \$ 100,000 | \$ 5,670 | | \$0.00 | \$ 5,670.00 |
| | | | \$ 929,304 | | | \$ 799,133.93 |
| Development Charge Reserve Balance | | | | | | \$ 517,191.96 |

| | Timing | Gross Project Cost | DC Eligible Portion | Post-Period Capacity to be carried forward | To Date Eligible Spending | Balance to be funded from Development Charges Collected |
|---|-----------|--------------------|---------------------|--|---------------------------|---|
| Services Related to A Highway & Public Works | | | | | | |
| Plow Truck | 2028 | \$ 250,000 | \$ 250,000 | | \$0.00 | \$ 250,000.00 |
| Old Fort Firehall Principal (PW Storage) | 2019-2028 | \$ 1,075,567 | \$ 347,858 | | \$0.00 | \$ 347,858.00 |
| Old Fort Firehall Interest (PW Storage) | 2019-2028 | \$ 446,651 | \$ 274,786 | | \$0.00 | \$ 274,786.00 |
| Provisions for Growth Related Road Works | Various | \$ 16,064,984 | \$ 1,184,816 | | -\$553,536.23 | \$ 631,279.77 |
| Bridge Expansion | 2021 | \$ 1,360,000 | \$ 100,302 | | \$0.00 | \$ 100,302.00 |
| Sidewalk Expansion | 2019 | \$ 172,000 | \$ 159,315 | | \$0.00 | \$ 159,315.00 |
| | | | \$ 2,317,077 | | | \$ 1,763,540.77 |
| Development Charge Reserve Balance | | | | | | \$ 317,469.22 |

| | Timing | Gross Project Cost | DC Eligible Portion | Post-Period Capacity to be carried forward | To Date Eligible Spending | Balance to be funded from Development Charges Collected |
|--|-----------|--------------------|---------------------|--|---------------------------|---|
| Wastewater Services | | | | | | |
| Master Servicing Plan | 2019 | \$ 100,000 | \$ 100,000 | | \$0.00 | \$ 100,000.00 |
| Port McNicoll WWTP Principal & Interest | 2019-2027 | \$ 831,254 | \$ 673,319 | | -\$400,744.00 | \$ 272,575.00 |
| Victoria Harbour WWTP Principal & Interest | 2019-2031 | \$ 1,917,689 | \$ 1,917,689 | | -\$324,640.08 | \$ 1,593,048.92 |
| Phase 2 Design | 2019 | \$ 500,000 | \$ 155,000 | \$ 54,250 | -\$12,825.47 | \$ 196,424.53 |
| Phase 2 Construction | 2021-2022 | \$ 9,000,000 | \$ 2,790,000 | \$ 976,500 | \$0.00 | \$ 3,766,500.00 |
| | | | \$ 5,636,008 | \$ 1,030,750 | | \$ 5,928,548.45 |
| Development Charge Reserve Balance | | | | | | \$ 417,451.14 |

| | Timing | Gross Project Cost | DC Eligible Portion | Post-Period Capacity to be carried forward | To Date Eligible Spending | Balance to be funded from Development Charges Collected |
|---------------------------------------|-----------|--------------------|---------------------|--|---------------------------|---|
| Water Services | | | | | | |
| Master Servicing Plan | 2019 | \$ 100,000 | \$ 100,000 | | \$0.00 | \$ 100,000.00 |
| Phase 2 WTP Engineering | 2019 | \$ 200,000 | \$ 184,000 | \$ 64,400 | -\$31,283.64 | \$ 217,116.36 |
| Phase 2 WTP Construction | 2020 | \$ 1,400,000 | \$ 1,288,000 | \$ 450,800 | \$0.00 | \$ 1,738,800.00 |
| New Standpipe | 2024 | \$ 4,000,000 | \$ 1,120,000 | \$ 392,000 | \$0.00 | \$ 1,512,000.00 |
| Additional Modules from LTFP | 2019 | \$ 80,000 | \$ 8,000 | | \$0.00 | \$ 8,000.00 |
| Phase 1 WTP Debt Interest & Principal | 2019-2031 | \$ 1,127,109 | \$ 1,127,109 | | -\$831,480.29 | \$ 295,628.71 |
| | | | \$ 3,827,109 | \$ 907,200 | | \$ 3,871,545.07 |
| Development Charge Reserve Balance | | | | | | \$ 417,451.14 |