

Figure 1
Township of Mulmur
Annual Treasurer's Statement of Development Charge Reserve Funds

Description	Public Works (Facilities and Fleet)	Fire Protection Services	Parks and Recreation Services	Library Services	Growth Studies	Total
	Opening Balance, January 1, 2025	\$66,446.91	\$247,092.86	\$369,923.67	\$2,761.65	\$38,738.25
Plus:						
Development Charge Collections	\$16,798.42	\$7,759.84	\$59,881.94	\$1,278.73	\$23,574.62	\$109,293.55
Accrued Interest	\$3,343.07	\$1,544.29	\$11,917.17	\$254.48	\$4,691.61	\$21,750.62
Transfer from Capital						
Repayment of Monies Borrowed from Fund and Associated Interest ¹						\$0.00
Sub-Total	\$20,141.49	\$9,304.13	\$71,799.11	\$1,533.21	\$28,266.23	\$131,044.17
Less:						
Amount Transferred to Capital Funds ²	\$232,881.07					\$232,881.07
Amount Transferred to Operating Funds ²						\$0.00
Amounts Refunded						\$0.00
Amounts Loaned to Other D.C. Service Category for Interim Financing						\$0.00
Credits ³						\$0.00
Sub-Total	\$232,881.07	\$0.00	\$0.00	\$0.00	\$0.00	\$232,881.07
Closing Balance, December 31, 2025	(\$146,292.67)	\$256,396.99	\$441,722.78	\$4,294.86	\$67,004.48	\$623,126.44

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

² See Attachment 1 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.

**Attachment 2
Township of Mulmur
Statement of Reserve Fund Balance Allocations**

Total		\$0	\$0	\$0
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Service:	Services Related to a Highway
Balance in Reserve Fund at Beginning of Year:	\$724,963.34
60% of Balance to be Allocated (at a minimum):	434,978.00

Projects to Which Funds Will be Allocated

Project Description	Project Number	Total Growth-related Capital Cost Remaining to be Funded	Share of Growth-related Cost Allocated to Date	Share of Growth-related Cost Allocated - Current Year
Shelburne Fire Hall expansion		191,400		
Shelburne Library expansion		4,500		
Zoning By-law Update		24,000		
Development Charges Study		26,180		
Fire Service Vehicles		161,957		
New Paving				117,187
New One Tonne Truck				106,116
New Tilt Trailer				9,578
Total		\$408,037	\$0	\$232,881

Attachment 4

Township of Mulmur

Description of the Service (or Class of Service) for which each Development Charge Reserve Fund was Established

Service/Class of Service	Description
Public Works (Facilities and Fleet)	The fund is used for growth-related projects for public works related facilities, vehicles, and equipment
Fire Protection Services	The fund is used for growth-related projects supporting fire protection services, including facilities, vehicles, equipment, and gear
Parks and Recreation Services	The fund is used for growth-related projects related to parkland development, parkland amenities, recreational trails, parkland buildings, recreation facilities, and parks & recreation vehicles and equipment
Library Services	The fund is used for growth-related projects including library facilities, furniture, shelving, collection materials, vehicles, and other related library infrastructure
Growth Studies	The fund is used for growth-related studies

Supporting Notes**Township of Mulmur****Statements Related to Development Charge Reserve Funds**

Compliance with s.s. 59(1) of the D.C.A.:

Provide a statement that confirms that the municipality did not impose, directly or indirectly, a charge related to a development or a requirement to construct a service related to development, except as permitted by the D.C.A., except as permitted by the D.C.A.

Statements related to the Amount Anticipated to be spent during the life of the D.C. By-law

For each service where D.C.s were collected during the year, whether the municipality expects to incur the amount of capital costs that were estimated, in the relevant D.C. background study, to be incurred during the term of the applicable development charge by-law. If the answer is no, the amount the municipality now expects to incur and a statement as to why this amount is expected

Service/Class of Service	Amount of Capital Costs Estimated in D.C. Study Are Anticipated to be Incurred During Life of By-law (Y/N)	Required if answer in Column C is N	
		Amount of Capital Costs Estimated in D.C. Study Now Expected to be Incurred During Life of By-law	Why Revised Amount is Expected to be Incurred During Life of By-law
Public Works (Facilities and Fleet)	Y		
Fire Protection Services	Y		
Parks and Recreation Services	Y		
Library Services	Y		
Growth Studies	Y		

Statements related to the Amount Collected During the Year Where No Money was Spent

For each service where D.C.s were collected during the year and no money was spent during the year, a statement as to why there was no spending.

Service/Class of Service	Reason for No Spending of D.C. Funds Collected During the Year
Public Works (Facilities and Fleet)	n/a
Fire Protection Services	Saving up for new firehall, it is a large expense.
Parks and Recreation Services	Saving up to arena addition.
Library Services	Expansion hasn't happened yet, saving up.
Growth Studies	No studies needed in this year.