

2025
STATEMENT OF
DEVELOPMENT CHARGES
RESERVE FUNDS

FOR DC RESERVE FUNDS
ESTABLISHED UNDER
DEVELOPMENT CHARGES ACT, 1997



THE REGIONAL MUNICIPALITY
OF HALTON

1151 BRONTE ROAD
OAKVILLE ONTARIO L6M 3L1
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STATEMENT OF COMPLIANCE

The information prescribed in the 2025 Development Charges Reserve Fund Statement is in compliance with Section 59.1 (1) of the Development Charges Act 1997, as amended, which states:

“A municipality shall 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 this Act or another Act. 2015, c.26, s.8.”

Further, as set out in subsections 12(3)(2)(i) and 12(3)(3) of O. Reg 82/98, the Region does anticipate to incur at minimum, the capital costs estimated in the 2022 Development Charges Background Study during the current term of the by-law for all services. However, the ability to finance these costs will be continually reviewed based on the funding available through the collection of DC's.

Cyndy Winslow
Commissioner of Finance and Regional Treasurer

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Section (A)

**Description of Services
Related to Development Charges Reserve Funds**

THE REGIONAL MUNICIPALITY OF HALTON**STATEMENT OF DEVELOPMENT CHARGES RESERVE FUNDS***For The Year Ended December 31, 2025*

DEVELOPMENT CHARGES RESERVE FUNDS *established under*
DEVELOPMENT CHARGES ACT, 1997

Related By-law	Reserve Funds	Related Services for Growth & Descriptions	Location of Capital in Background Study
REGION-WIDE DEVELOPMENT CHARGE RESERVE FUNDS			
By-law No. 25-22¹	Capacity - Water	Water supply services, including treatment and required studies	Appendix B- Part 3
	Capacity - Wastewater	Wastewater services, including treatment, disposal and required studies	Appendix B- Part 3
	Roads	Road services, including road construction, widening, improvement of Regional roads and required studies	Appendix D- Part 3
	Police	Police services, including facilities and equipment	Appendix F.3
	Services for Seniors	Services for Seniors, debt charges related to long-term care facilities	N/A
	Social Housing	Services to provide Social Housing, including community based and Region developed units	Appendix F.6
	Growth Studies	Services to provide growth related studies, including development charges studies	Appendix F.2
	Paramedics	Emergency Medical Services, including facilities and vehicles	Appendix F.4
	Facilities	Non-Administrative health and social services facility space	Appendix F.5
	Waste Diversion	Waste Diversion and disposal including waste collection	Appendix F.7
	Waterfront Park	Waterfront Parks, including amenities such as washrooms, playground structures, trails, pavilions	Appendix F.8
By-law No. 159-01 as amended by No. 78-12 and No. 38-17	GO Transit Service	GO Transit Service, including stations, sites, parking lots, layover facilities, track and corridor rail expansions	N/A
By-law No. 48-21²	Recovery By-law	Recovery towards the reimbursement of early DC payments made under the 2008/2009 Allocation program	Appendix A

THE REGIONAL MUNICIPALITY OF HALTON**STATEMENT OF DEVELOPMENT CHARGES RESERVE FUNDS***For The Year Ended December 31, 2025*

DEVELOPMENT CHARGES RESERVE FUNDS *established under*
DEVELOPMENT CHARGES ACT, 1997

Related By-law	Reserve Funds	Related Services for Growth & Descriptions	Location of Capital in Background Study
AREA SPECIFIC DEVELOPMENT CHARGE RESERVE FUNDS			
By-law No. 25-22¹	Greenfield Water	Water distribution services to provide lake-based water to the Greenfield Lands	Appendix B- Part 3
	Greenfield Wastewater	Wastewater collection services for Greenfield Lands	Appendix B- Part 3
	Built Boundary Water	Water distribution services to provide water to the Built Boundary Lands	Appendix B- Part 3
	Built Boundary Wastewater	Wastewater collection for Built Boundary Lands	Appendix B- Part 3

¹ This by-law replaced the Region-Wide Roads, Water, Wastewater and General Services and Area-Specific Water and Wastewater DCs in By-law 36-17

² This By-law replaced the Recovery By-law No. 37-17

Section (B)

**Region-Wide
Development Charges Reserve Funds**

THE REGIONAL MUNICIPALITY OF HALTON
STATEMENT OF DEVELOPMENT CHARGES RESERVE FUNDS
For The Year Ended December 31, 2025

CAPACITY WATER RESERVE FUND

	<u>Residential</u>	<u>Non-Residential</u>
Balance as at January 1, 2025	\$ 48,614,119	\$ -
Development Charges	1,191,724	1,352,532
Net Transfers from/(to) Capital Funds (Table 1)	2,142,797	-
Net Transfers from/(to) Other Reserves *	<u>200,611</u>	<u>(1,352,532)</u>
Balance as at December 31, 2025	<u>\$ 52,149,250</u>	<u>\$ -</u>

* Transfers from (to) Regional reserve and/or other DC reserve funds for internal borrowing/repayment.

Note:

Halton's financing plan, developed to support the local municipalities' housing pledges, approved funding of more than \$5.2 billion in water, wastewater, and roads infrastructure. To enable this program, inter reserve financing is being used across the water, wastewater, and roads reserves. As a result, when combined, the available balance across these reserve funds is only \$75,171.

The commitments supported by these reserves will continue to be cash flowed by developers through their allocation agreements and, when viewed in totality, will effectively net to zero.

In addition, this statement does not reflect outstanding repayment requirements related to the Region's interim financing provided for the non-residential share of the capital project costs, totalling \$359.4 million for water and wastewater and \$356.7 million for roads. This outstanding amount will be repaid from the future development charge collections.

THE REGIONAL MUNICIPALITY OF HALTON
STATEMENT OF DEVELOPMENT CHARGES RESERVE FUNDS
For The Year Ended December 31, 2025

CAPACITY WASTEWATER RESERVE FUND

	<u>Residential</u>	<u>Non-Residential</u>
Balance as at January 1, 2025	\$ (20,679,391)	\$ -
Development Charges	670,473	1,720,838
Net Transfers from/(to) Capital Funds (Table 2)	(54,007)	-
Net Transfers from/(to) Other Reserves *	<u>57,082</u>	<u>(1,720,838)</u>
Balance as at December 31, 2025	<u>\$ (20,005,844)</u>	<u>\$ -</u>

* Transfers from (to) Regional reserve and/or other DC reserve funds for internal borrowing/repayment.

Note:

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THE REGIONAL MUNICIPALITY OF HALTON
STATEMENT OF DEVELOPMENT CHARGES RESERVE FUNDS
For The Year Ended December 31, 2025

ROADS RESERVE FUND

	<u>Residential</u>	<u>Non-Residential</u>
Balance as at January 1, 2025	\$ 75	\$ -
Development Charges	20,365,744	13,847,579
Net Transfers from/(to) Capital Funds (Table 3)	(19,986,603)	111,824
Net Transfers from/(to) Other Reserves *	<u>(319,227)</u>	<u>(13,959,403)</u>
Balance as at December 31, 2025	<u>\$ 59,989</u>	<u>\$ -</u>

* Transfers from (to) Regional reserve and/or other DC reserve funds for internal borrowing/repayment.

Note:

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THE REGIONAL MUNICIPALITY OF HALTON
STATEMENT OF DEVELOPMENT CHARGES RESERVE FUNDS
For The Year Ended December 31, 2025

POLICE RESERVE FUND

	<u>Residential</u>	<u>Non-Residential</u>
Balance as at January 1, 2025	\$ 5,853,737	\$ (5,867,273)
Development Charges	560,066	232,584
Interest Income	110,235	-
Net Transfers from/(to) Current Funds *	(1,993,272)	(1,010,772)
Net Transfers from/(to) Capital Funds (Table 4)	<u>(2,341,500)</u>	<u>(912,700)</u>
Balance as at December 31, 2025	<u>\$ 2,189,265</u>	<u>\$ (7,558,161)</u>

* Transfer to the police operating budget for development-related police equipment and debt charge payments.

Note:

The reserve fund is committed to paying for the debt charges required for the sinking fund debt as well as projects identified as part of the 2026 Budget and Forecast.

In 2015 and 2024, Halton issued debt to finance the construction of the Police Headquarters and District 1. A sinking fund was established with estimated growth-related debt charges totalling \$98.2 million (\$61.0 million in principal). To date, \$14.6 million has been funded through transfers from the Police Development Charge reserves, leaving outstanding growth-related debt contributions estimated at \$83.6 million.

THE REGIONAL MUNICIPALITY OF HALTON
STATEMENT OF DEVELOPMENT CHARGES RESERVE FUNDS
For The Year Ended December 31, 2025

SERVICES FOR SENIORS RESERVE FUND

	<u>Residential</u>
Balance as at January 1, 2025	\$ (687,455)
Balance as at December 31, 2025	<u>\$ (687,455)</u>

Note:

DC collections ceased April 1, 2014 per By-law 48-12, section 17 (d).

THE REGIONAL MUNICIPALITY OF HALTON
STATEMENT OF DEVELOPMENT CHARGES RESERVE FUNDS
For The Year Ended December 31, 2025

SOCIAL HOUSING RESERVE FUND

	<u>Residential</u>
Balance as at January 1, 2025	\$ 1,407,817
Development Charges	240,744
Interest Income	52,641
Net Transfers from/(to) Capital Funds* (Table 4)	<u>-</u>
Balance as at December 31, 2025	<u>\$ 1,701,202</u>

* There was no expenditure from the social housing reserve fund, as housing initiatives move forward we will draw from this reserve until it is depleted.

Note:

Development charge collections for housing services ceased on November 28, 2022, following the enactment of Bill 23, which removed housing services as an eligible service under the Development Charges Act, 1997. However, collections may continue under the rate freeze provisions in section 26.2, which can still include this development charge.

The reserve will continue to be used to support housing opportunities within Halton, that supports affordable unit investment.

THE REGIONAL MUNICIPALITY OF HALTON
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For The Year Ended December 31, 2025

GROWTH STUDIES RESERVE FUND

	<u>Residential</u>	<u>Non- Residential</u>
Balance as at January 1, 2025	\$ 717,203	\$ (1,364,608)
Development Charges	167,241	78,850
Interest Income	27,089	-
Net Transfers from/(to) Capital Funds* (Table 4)	-	-
Balance as at December 31, 2025	<u>\$ 911,534</u>	<u>\$ (1,285,758)</u>

* There were no expenditures from the Growth Studies Reserve Fund. Bill 23, More Homes Built Faster Act, 2022, extended the required Development Charge by-law review period from five years to ten years.

Note:

The reserve is to support growth-related analysis such as area servicing plans and MTSA strategies, such as Mid-Town Oakville.

THE REGIONAL MUNICIPALITY OF HALTON
STATEMENT OF DEVELOPMENT CHARGES RESERVE FUNDS
For The Year Ended December 31, 2025

PARAMEDIC SERVICES RESERVE FUND

	<u>Residential</u>	<u>Non-Residential</u>
Balance as at January 1, 2025	\$ (1,157,070)	\$ (612,498)
Development Charges	233,862	30,856
Net Transfers from/(to) Capital Funds (Table 4)	(1,995,186)	(266,828)
Net Transfers from/(to) Other Reserves *	<u>(95,000)</u>	<u>(13,000)</u>
Balance as at December 31, 2025	<u><u>\$ (3,013,394)</u></u>	<u><u>\$ (861,469)</u></u>

* Transfers from (to) Regional reserve and/or other DC reserve funds for internal borrowing/repayment.

THE REGIONAL MUNICIPALITY OF HALTON
STATEMENT OF DEVELOPMENT CHARGES RESERVE FUNDS
For The Year Ended December 31, 2025

FACILITIES RESERVE FUND

	<u>Residential</u>	<u>Non-Residential</u>
Balance as at January 1, 2025	\$ 1,895,327	\$ (34,965)
Development Charges	102,599	17,672
Interest Income	61,149	-
Net Transfers from/(to) Other Reserves *	<u>(263,234)</u>	<u>(26,766)</u>
Balance as at December 31, 2025	<u>\$ 1,795,842</u>	<u>\$ (44,059)</u>

* Transfers from (to) Regional reserve and/or other DC reserve funds for internal borrowing/repayment.

Note:

The reserve is required to support office space needed for social services staff as a result of growth.

THE REGIONAL MUNICIPALITY OF HALTON
STATEMENT OF DEVELOPMENT CHARGES RESERVE FUNDS
For The Year Ended December 31, 2025

WASTE DIVERSION RESERVE FUND

	<u>Residential</u>	<u>Non-Residential</u>
Balance as at January 1, 2025	\$ 41,748	\$ (361,940)
Development Charges	80,202	3,656
Net Transfers from/(to) Current Funds *	(350,958)	(8,928)
Net Transfers from/(to) Capital Funds (Table 4)	<u>(539,400)</u>	<u>(210,600)</u>
Balance as at December 31, 2025	<u>\$ (768,408)</u>	<u>\$ (577,812)</u>

* Transfer to Fiscal Account for development-related waste diversion contract cost.

THE REGIONAL MUNICIPALITY OF HALTON
STATEMENT OF DEVELOPMENT CHARGES RESERVE FUNDS
For The Year Ended December 31, 2025

WATERFRONT PARK RESERVE FUND

	<u>Residential</u>	<u>Non-Residential</u>
Balance as at January 1, 2025	\$ (1,927,809)	\$ (227,034)
Development Charges	197,125	9,906
Net Transfers from/(to) Capital Funds* (Table 4)	-	-
Balance as at December 31, 2025	<u>\$ (1,730,684)</u>	<u>\$ (217,128)</u>

* The reserve fund is currently in a negative position, therefore no expenditures were planned for 2025. However, planned expenditures in 2026 are expected to draw the reserve balance further into deficit.

THE REGIONAL MUNICIPALITY OF HALTON
STATEMENT OF DEVELOPMENT CHARGES RESERVE FUNDS
For The Year Ended December 31, 2025

GO TRANSIT RESERVE FUND

	<u>Residential</u>
Balance as at January 1, 2025	\$ -
Development Charges	2,345,820
Net Transfers from/(to) Current Funds *	<u>(2,345,820)</u>
Balance as at December 31, 2025	<u>\$ -</u>

* Transfer to Fiscal Account to finance GO Transit capital expenditures.

Note:

Halton Region GO Transit development charges were collected under Development Charges By-law 159-01 and remitted to Metrolinx. As of December 31, 2025, the GO Transit development charges by-law has expired, and development charges will no longer be collected or remitted to Metrolinx.

Section (C)

**Area Specific
Development Charges Reserve Funds**

THE REGIONAL MUNICIPALITY OF HALTON
STATEMENT OF DEVELOPMENT CHARGES RESERVE FUNDS
For The Year Ended December 31, 2025

GREENFIELD WATER RESERVE FUND

	<u>Residential</u>	<u>Non-Residential</u>
Balance as at January 1, 2025	\$ 45,193,106	\$ -
Development Charges	313,402	1,691,534
Net Transfers from/(to) Capital Funds (Table 1)	(3,014,529)	70,189
Net Transfers from/(to) Other Reserves *	<u>(2,795,510)</u>	<u>(1,761,723)</u>
Balance as at December 31, 2025	<u>\$ 39,696,470</u>	<u>\$ -</u>

* Transfers from (to) Regional reserve and/or other DC reserve funds for internal borrowing/repayment.

Note:

Halton's financing plan, developed to support the local municipalities' housing pledges, approved funding of more than \$5.2 billion in water, wastewater, and roads infrastructure. To enable this program, inter reserve financing is being used across the water, wastewater, and roads reserves. As a result, when combined, the available balance across these reserve funds is only \$75,171.

The commitments supported by these reserves will continue to be cash flowed by developers through their allocation agreements and, when viewed in totality, will effectively net to zero.

In addition, this statement does not reflect outstanding repayment requirements related to the Region's interim financing provided for the non-residential share of the capital project costs, totalling \$359.4 million for water and wastewater and \$356.7 million for roads. This outstanding amount will be repaid from the future development charge collections.

In 2011, Halton issued debt to support water and wastewater servicing for employment lands, establishing a sinking fund with estimated debt charges totalling \$197.0 million (\$106.0 million in principal). To date, \$86.6 million has been funded through transfers from the Water and Wastewater Development Charge reserves, leaving outstanding growth-related debt contributions estimated at \$110.4 million.

THE REGIONAL MUNICIPALITY OF HALTON
STATEMENT OF DEVELOPMENT CHARGES RESERVE FUNDS
For The Year Ended December 31, 2025

GREENFIELD WASTEWATER RESERVE FUND

	<u>Residential</u>	<u>Non-Residential</u>
Balance as at January 1, 2025	\$ (45,920,673)	\$ -
Development Charges	507,934	2,332,441
Net Transfers from/(to) Capital Funds (Table 2)	1,539,864	-
Net Transfers from/(to) Other Reserves *	<u>(2,903,041)</u>	<u>(2,332,441)</u>
Balance as at December 31, 2025	<u>\$ (46,775,916)</u>	<u>\$ -</u>

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THE REGIONAL MUNICIPALITY OF HALTON
STATEMENT OF DEVELOPMENT CHARGES RESERVE FUNDS
For The Year Ended December 31, 2025

BUILT BOUNDARY WATER RESERVE FUND

	<u>Residential</u>	<u>Non-Residential</u>
Balance as at January 1, 2025	\$ (7,659,638)	\$ -
Development Charges	861,405	62,167
Net Transfers from/(to) Capital Funds (Table 1)	97,441	41,167
Net Transfers from/(to) Other Reserves *	<u>(108,407)</u>	<u>(103,334)</u>
Balance as at December 31, 2025	<u>\$ (6,809,199)</u>	<u>\$ -</u>

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Note:

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THE REGIONAL MUNICIPALITY OF HALTON
STATEMENT OF DEVELOPMENT CHARGES RESERVE FUNDS
For The Year Ended December 31, 2025

BUILT BOUNDARY WASTEWATER RESERVE FUND

	<u>Residential</u>	<u>Non-Residential</u>
Balance as at January 1, 2025	\$ (19,548,149)	\$ -
Development Charges	2,083,691	249,786
Net Transfers from/(to) Capital Funds (Table 2)	(530,109)	-
Net Transfers from/(to) Other Reserves *	<u>(245,012)</u>	<u>(249,786)</u>
Balance as at December 31, 2025	<u>\$ (18,239,579)</u>	<u>\$ -</u>

* Transfers from (to) Regional reserve and/or other DC reserve funds for internal borrowing/repayment.

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Section (D)

**Recovery By-law
Development Charges Reserve Fund**

THE REGIONAL MUNICIPALITY OF HALTON
STATEMENT OF DEVELOPMENT CHARGES RESERVE FUNDS
For The Year Ended December 31, 2025

RECOVERY BY-LAW RESERVE FUND

	<u>Residential</u>
Balance as at January 1, 2025	\$ 5,903,124
Development Charges	1,561,481
Flowback to Developers	<u>(7,464,605)</u>
Balance as at December 31, 2025	<u>\$ -</u>

Note:

The participating developer's have been fully repaid for there early payment of estimated future development charges under the 2008/2009 Allocation Program and the reserve was closed through Report FN-25-25 re: June variance report.

Section (E)

Front-End Special Accounts

THE REGIONAL MUNICIPALITY OF HALTON
STATEMENT OF DEVELOPMENT CHARGES RESERVE FUNDS
For The Year Ended December 31, 2025

WATER/WASTEWATER FRONT END SPECIAL ACCOUNT

	<u>Residential</u>
Balance as at January 1, 2025	\$ -
Front End Collection	565,929
Net Transfers from/(to) Other Reserves *	<u>(565,929)</u>
Balance as at December 31, 2025	<u>\$ -</u>

* Transfers from (to) DC reserve funds for internal borrowing/repayment.

THE REGIONAL MUNICIPALITY OF HALTON
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WATER/WASTEWATER FRONT END RECOVERY SPECIAL ACCOUNT

	<u>Residential</u>
Balance as at January 1, 2025	\$ (0)
Front End Recovery Collection	10,063,870
Flowback to Developers*	(10,063,870)
Balance as at December 31, 2025	<u>\$ (0)</u>

* This payment initiated in 2017.

Note:

This statement does not reflect the commitment with respect to flowback of the Front End Road Payment to the developers who made the payment under the 2012 Front Ending Agreement.

THE REGIONAL MUNICIPALITY OF HALTON
STATEMENT OF DEVELOPMENT CHARGES RESERVE FUNDS
For The Year Ended December 31, 2025

ROADS FRONT END SPECIAL ACCOUNT

	<u>Residential</u>
Balance as at January 1, 2025	\$ -
Balance as at December 31, 2025	\$ -

THE REGIONAL MUNICIPALITY OF HALTON
STATEMENT OF DEVELOPMENT CHARGES RESERVE FUNDS
For The Year Ended December 31, 2025

ROADS FRONT END RECOVERY SPECIAL ACCOUNT

	<u>Residential</u>
Balance as at January 1, 2025	\$ (0)
Front End Recovery Collection	1,426,141
Flowback to Developers*	(1,426,141)
Balance as at December 31, 2025	<u>\$ (0)</u>

* This payment initiated in 2017.

Note:

This statement does not reflect the commitment with respect to flowback of the Front End Road Payment to the developers who made the payment under the 2012 Front Ending Agreement.

Section (F)

Development Charge Credits

THE REGIONAL MUNICIPALITY OF HALTON
STATEMENT OF DEVELOPMENT CHARGES RESERVE FUNDS
For The Year Ended December 31, 2025

Development Charge Credits

Credits as Recognized Under Section 17, O. Reg. 82/98 (as amended by O.
 Reg 439/99) As of December 31, 1999

Services	Value of Credit			Source of Funds
	Residential	Non-residential	Total *	
Water	\$ 588,437	\$ 631,959	\$ 1,220,396	Water DC Reserve Fund
Wastewater	497,289	640,988	1,138,277	Wastewater DC Reserve Fund
Roads	144,373	1,123,344	1,267,717	Road DC Reserve fund
Police	4,605	53,874	58,479	Police DC Reserve Fund
Services for Seniors	3,507	-	3,507	Services for Seniors DC Reserve Fund
Growth Studies	784	-	784	Growth Studies DC Reserve Fund
Other**	1,224	309,297	310,521	Ineligible DC reserve fund allocated for the credit adjustments
Total	\$ 1,240,219	\$ 2,759,462	\$ 3,999,681	

* Included in the total is an \$833,966 credit adjustment made in 2000

** As a result of an OMB decision related to specific appeals, in 2004 the Region recognized services that were previously considered to be ineligible

The continuity of this credit is shown in "Schedule of DC credit - Credit Used Under Section 17, O.Reg. 82/98"

THE REGIONAL MUNICIPALITY OF HALTON
STATEMENT OF DEVELOPMENT CHARGES RESERVE FUNDS
For The Year Ended December 31, 2025

Development Charge Credits

Credits as Recognized Under Section 17, O. Reg. 82/98, as amended

Credit Holders	Services	Balance as at January 1, 2025	Credit Given	Credit Used	Balance as at December 31, 2025
High Point Developer Grp (HUSP)	Road	\$ 59,582			\$ 59,582
Bernie Walman	Police	3,046			3,046
485046 Ontario Inc.	Water	38,696			38,696
(Unifonds Inc.) (HUSP)	Road	44,701			44,701
Reimer Construction Limited	Water	5,869		(1,861)	4,008
	Wastewater	12,272		(2,060)	10,212
	Road	3,342		(531)	2,811
	Police	1,228		(172)	1,056
	Other*	4,905		(999)	3,906
Sunlife Assurance Company of Canada	Water	3,657			3,657
	Wastewater	4,048			4,048
	Road	1,044			1,044
	Police	338			338
	Other*	1,962			1,962
Metrus Development Inc.	Water	12,927			12,927
	Wastewater	14,310			14,310
	Road	3,590			3,590
	Police	1,296			1,296
	Other*	6,936			6,936
Con-Drain Company Limited	Water	16,345			16,345
	Wastewater	18,094			18,094
	Road	4,666			4,666
	Police	1,512			1,512
	Other*	8,771			8,771
Guglietti Brothers/ Rowhedge Construction	Water	11,416			11,416
	Wastewater	12,637			12,637
	Road	3,259			3,259
	Police	1,298			1,298
	Other*	6,126			6,126
956988 Ontario Limited	Water	20,388			20,388
	Wastewater	22,567			22,567
	Road	4,763			4,763
	Police	2,939			2,939
	Other*	7,129			7,129
The Cooke Groupe	Water	2,073			2,073
	Wastewater	2,294			2,294
	Road	465			465
	Police	319			319
	Other*	1,112			1,112
Oakville Stamping and Bending	Water	3,919			3,919
	Wastewater	4,337			4,337
	Road	1,119			1,119
	Police	362			362
	Other*	2,103			2,103
Paletta International Corporation	Water	52,179			52,179
	Wastewater	57,752			57,752
	Road	14,888			14,888
	Police	4,818			4,818
	Other*	27,993			27,993
Total		\$ 541,392	\$ -	\$ (5,623)	\$ 535,769

* As a result of an OMB decision related to specific appeals, in 2004 the Region recognized services that were previously considered to be ineligible

THE REGIONAL MUNICIPALITY OF HALTON
STATEMENT OF DEVELOPMENT CHARGES RESERVE FUNDS
For The Year Ended December 31, 2025

Development Charge Credits - By-law 25-22

Credit Holder	Services	Balance as at January 1, 2025	Credit Given	Credit Used	Balance as at Dec 31, 2025
Grand Total		\$ -	\$ -	\$ -	\$ -

* DC credits as stipulated in Schedule "D" of By-law 25-22

Section (G)

Details of Project Financing

THE REGIONAL MUNICIPALITY OF HALTON
STATEMENT OF DEVELOPMENT CHARGES RESERVE FUNDS
For The Year Ended December 31, 2025

TABLE 1**Net Transfers to Capital Funds - Water**

Project Descriptions		Development Charges						Capital Investment Reserve	Rate Supported Reserves	Total
		Capacity		Greenfield		Built Boundary				
		Res	Non-Res	Res	Non-Res	Res	Non-Res			
Water										
W2134B	30 ML/d Pump Station @ Appleby Ln Resvr	\$ 10,374	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,034	\$ -	\$ 14,408
W2502B	Bulk Water Stations New Sites	121,849	-	-	-	-	-	47,386	-	169,234
W2580C	1500 mm WM from Zone 2 Burloak PS to Kit	248	-	-	-	-	-	81	-	329
W2727A	Burloak Pumping Station (Zone 2)	-	-	202	70	-	-	16	-	287
W2847A	WM-Realigned Tremaine (Steeles-Dublin)	-	-	3,098	901	-	-	207	-	4,206
W2847B	600mm WM re-aligned Tremaine frm Steeles	-	-	(101,425)	(35,636)	-	-	-	-	(137,061)
W2930A	Washburn 13.5 ML expansion	-	-	-	-	32,920	-	15,492	-	48,412
W2931A	WM 2nd feed Washburn Reservoir	37	-	-	-	-	-	14	235	287
W2990A	30ML Reservoir Trafalgar & No 5 Sdrd	-	-	5,032	-	-	-	1,768	-	6,800
W2991A	Watermains on Trafalgar various	1,905	-	307	-	-	-	849	-	3,061
W2996A	1200mm WM Britannia Rd from 4th to RR25	-	-	149,001	-	-	-	32,248	-	181,250
W3127A	20 MLd, 750mm, 600mm Zone 4 Trfgr to 8th	84,790	-	19,418	-	-	-	39,797	-	144,005
W3127C	20 ML/d Zone G6L Pumping Stat Zone4 Rese	(937,000)	-	-	-	-	-	(313,000)	-	(1,250,000)
W3156A	300mm WM Spring Gardens frm Bota. to Pla	-	-	-	-	(130,361)	(41,167)	-	-	(171,528)
W3253A	Neyagawa Pumping Station Alterations	(1,425,000)	-	-	-	-	-	(475,000)	(100,000)	(2,000,000)
W3504A	400mm WM on Sixth Line from aprox 300m S	-	-	(101,104)	(35,523)	-	-	-	-	(136,628)
W3548A	40 ML/d Expansion at Neyagawa Booster	-	-	3,040,000	-	-	-	960,000	-	4,000,000
Total Water		\$ (2,142,797)	\$ -	\$ 3,014,529	\$ (70,189)	\$ (97,441)	\$ (41,167)	\$ 313,892	\$ (99,765)	\$ 877,062

THE REGIONAL MUNICIPALITY OF HALTON
STATEMENT OF DEVELOPMENT CHARGES RESERVE FUNDS
For The Year Ended December 31, 2025

TABLE 2**Net Transfers to Capital Funds - Wastewater**

Project Descriptions	Development Charges						Capital Investment Reserve	Total
	Capacity		Greenfield		Built Boundary			
	Res	Non-Res.	Res	Non-Res.	Res	Non-Res.		
Wastewater								
S2533B Acton WWTP Expansion to 5.6 ML/d-Constru	\$ 11,049	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,964	\$ 16,012
S2583C Mid Halton WWTP 4/5,75ML-125ML	1,052	-	-	-	-	-	473	1,525
S2668A 300 mm WWM on Britannia Rd from 8th Lin	-	-	(1,554,000)	-	-	-	(546,000)	(2,100,000)
S2869A Deep Trunk Sewer on Rebecca St	-	-	-	-	34,109	-	17,572	51,681
S2968A TP Offset Program	41,906	-	-	-	-	-	18,827	60,733
S2977A WWM J Snow Louis St Laurent to Britannia	-	-	4,301	-	-	-	1,757	6,057
S2982A 37 ML/d WWPS on Dundas E 550M W of 9th	-	-	6,028	-	-	-	2,462	8,490
S3119A 1200mm WWM on Britannia Rd to 5th Line t	-	-	3,808	-	-	-	1,555	5,363
S3513B 375/525 WWM on Childs and Oak	-	-	-	-	496,000	-	102,000	598,000
Total Wastewater	\$ 54,007	\$ -	\$ (1,539,864)	\$ -	\$ 530,109	\$ -	\$ (396,391)	\$ (1,352,139)

THE REGIONAL MUNICIPALITY OF HALTON
STATEMENT OF DEVELOPMENT CHARGES RESERVE FUNDS

TABLE 3

For The Year Ended December 31, 2025

Net Transfers to Capital Funds - Roads

Project Descriptions		Development Charges		Tax Supported Reserves	Other Revenue	Total
		Res	Non-Res		External Recovery	
Road						
R2079B	Trafalgar Rd-Widening-Iroquois to UMR	\$ (403,000)	\$ -	\$ (369,000)	\$ -	\$ (772,000)
R2320B	Steeles Ave. - Widening D&C	(177,972)	(93,571)	(20,559)	-	(292,101)
R2369C	Steeles Ave Truck Insp btw 5th & 6th L	(96,000)	-	(84,000)	-	(180,000)
R2389A	Traffic Signal Controller, Timer & sign	1,152,000	-	2,448,000	548,335	4,148,335
R2538A	William Halton Parkway - New 4 lane road	(4,650,000)	-	(2,850,000)	-	(7,500,000)
R2538C	William Halton Parkway 2-Lane to 4-Lane	4,650,000	-	2,850,000	-	7,500,000
R2667B	Britannia Widening-Tremaine to RR#25	(531,000)	-	(469,000)	-	(1,000,000)
R2876B	9th Ln Widening 2-4 Lns Steeles to 10th	3,530,000	-	9,056,000	-	12,586,000
R2888A	New Traffic Signals (DEV)	1,100,000	-	619,000	-	1,719,000
R2889A	New Signalized Intersections	1,208,000	-	2,567,000	-	3,775,000
R2889B	Inter Imp @ Derry/Sauve Up Middle/Morris	2,382	1,169	4,156	-	7,707
R2921B	Norval Bypass (Alignment 'C' per HPBATS)	557,000	-	313,000	-	870,000
R2927A	Steeles @ 6th Ln - New S. Leg Intersect.	(1,828)	(877)	(3,158)	-	(5,863)
R2959A	Winston Churchill Boulevard- Widening 4	269,000	-	232,000	-	501,000
R3130A	RR 25 Widen 4 to 6 Ln from Steeles/5 Side	12,109,000	-	9,891,000	-	22,000,000
R3200A	Dundas widening 4-6 Lanes fm Guelph Ln t	662,000	-	648,000	-	1,310,000
R3205A	Intelligent Trans. System Implementation	640,000	-	1,360,000	-	2,000,000
R3321A	Appleby Line & Britannia Rd Roundabout	(32,979)	(18,545)	(51,567)	-	(103,092)
Total Road		\$ 19,986,603	\$ (111,824)	\$ 26,140,872	\$ 548,335	\$ 46,563,985

THE REGIONAL MUNICIPALITY OF HALTON
 STATEMENT OF DEVELOPMENT CHARGES RESERVE FUNDS
 For The Year Ended December 31, 2025

TABLE 4

Net Transfers to Capital Funds - Other Services

Project Descriptions		Development Charges		Tax Supported Reserves	Other Revenue		Total
		Res	Non Res		External Recovery	Subsidy	
Police							
T30825V	Police Vehicles 2025	\$ 149,000	\$ 58,000	\$ 4,128,503	\$ 357,662	\$ -	\$ 4,693,165
T6888A	LTE Project	2,192,500	854,700	(147,200)	-	-	2,900,000
Total Police		\$ 2,341,500	\$ 912,700	\$ 3,981,303	\$ 357,662	\$ -	\$ 7,593,165
Social Housing							
T7103AC	Maurice Drive Redevelopment	\$ 569,196	\$ -	\$ 1,930,804	\$ -	\$ -	\$ 2,500,000
T7103B	CHS - 08 Assisted Housing Development	(2,409,517)	-	(8,230,483)	-	-	(10,640,000)
T7103CA	Prop Acq – Emergency Supportive Housing	1,545,937	-	5,244,063	-	1,402,254	8,192,254
T7103M	Housing New Units - Investigations	11,384	-	38,616	-	-	50,000
T7103QA	Kerr Street Redevelopment	(1,159,000)	-	(3,841,000)	-	4,246,708	(753,292)
T7103X	Margaret Drive Development	1,442,000	-	4,858,000	-	-	6,300,000
Total Social Housing		\$ -	\$ -	\$ -	\$ -	\$ 5,648,962	\$ 5,648,962
Waste Diversion							
G3435A	Automated Wheeled Cart Pilot Study	\$ 539,400	\$ 210,600	\$ 750,000	\$ -	\$ -	\$ 1,500,000
Total Waste Diversion		\$ 539,400	\$ 210,600	\$ 750,000	\$ -	\$ -	\$ 1,500,000
Paramedic Services							
T30015V	PS Vehicles - 2025	\$ 225,000	\$ 30,000	\$ 2,556,000	\$ 83,074	\$ -	\$ 2,894,074
T30016V	PS Vehicles - 2026	1,071,690	143,378	354,180	-	-	1,569,248
T30017V	PS Vehicles - 2027	698,496	93,450	2,341,658	-	-	3,133,604
Total Paramedic Services		\$ 1,995,186	\$ 266,828	\$ 5,251,838	\$ 83,074	\$ -	\$ 7,596,926