

Town of Halton Hills									
Summary of Development Charges Reserve Funds									
December 31, 2023									
Development Charges Reserve Funds & Services	Opening Balance 1-Jan-23	2023 DC Collection		2023 DC Funding Requirements			Outstanding Commitments (O/C) 31-Dec-23	Additional Interfund Loan¹	Estimated Balance 31-Dec-23
		DCs Collected	Interest	Transfer to Capital	Transfer to Operating 2022	Transfer to/from Reserve			
Transportation Services	\$ 3,917,415	\$ 589,195	\$ 261,095	\$ (2,009,067)	\$ (491,063)	\$ (217,200)	\$ (6,578,399)	\$ 4,528,025	\$ -
Storm Water Management Services	-	5,384	2,270	-	-	(153,125)	(77,632)	223,103	-
Fire Protection Services	-	81,688	1,782	-	-	(225,475)	-	142,005	-
Recreation and Parks Services	-	304,367	97,664	(870,068)	(1,502,726)	(3,442,012)	(2,479,681)	7,892,457	-
Library Services	-	38,955	1,944	(50)	(367,832)	(213,542)	-	540,524	-
Administration Services ²	16,900	26,362	28,848	(320,661)	-	(194,224)	(729,940.48)	1,172,716	-
Transit Services	-	31,027	474	(348)	-	(1,177)	(37,103)	7,127	-
Total	\$ 3,934,315	\$ 1,076,978	\$ 394,078	\$ (3,200,194)	\$ (2,361,622)	\$ (4,446,755)	\$ (9,902,755)	\$ 14,505,957	\$ -

Note:

1. The Town has not imposed, directly or indirectly, a charge related to a development or a requirement to construct a service related to development, except as noted above, in accordance with the DCA.
2. Administration Services refers to the Growth-related Studies Class of Service as outlined in the 2022 DC Background Study

Town of Halton Hills
Financing of Growth-related Capital Projects
For the Period Ending December 31, 2023

Schedule 2
Report No. CS-2024-021

Project No.	Capital Project	Total Budget Approved	Total Project Expenditures to Dec 31, 2023	Funding Share to Dec 31, 2023			Outstanding Commitments	Outstanding Funding Share	
				DC Share Prior to 2023	DC Share 2023	Municipal Contribution/ Grants/ Subsidies		DC Share	Municipal Contribution/ Grants/ Subsidies
1100-10-2103	Affordable Housing	\$ (328,034)	\$ 88,257	\$ (3,562)	\$ (9,024)	\$ (75,671)	\$ 239,776	\$ (32,415)	\$ (207,361)
1100-10-2201	EcDev & Tourism Strat Update	(191,859)	161,235	(29,450)	(4,712)	(127,073)	30,624	(17,588)	(13,036)
1400-10-1801	Strategic Plan Update	(90,206)	90,206	(6,535)	(5,691)	(77,981)	-	-	-
2500-22-1901	DC Bylaw Update for Transit	(50,000)	-	-	-	-	50,000	(45,000)	(5,000)
6100-10-1402	Upper Reach Tributary	(25,000)	-	-	-	-	25,000	(25,000)	-
6100-16-2107	Cycling Infra Maple Ave	(1,566,852)	566,033	(15,583)	(222,213)	(328,237)	1,000,819	(567,204)	(433,615)
6100-17-1801	Infill S/W Connections	(302,500)	74,963	(63,663)	(1,916)	(9,384)	227,537	(193,422)	(34,115)
6100-22-1702	16 Mile Creek Modelling	(50,000)	-	-	-	-	50,000	(50,000)	-
6100-23-2401	Active Transport Improvements	(275,700)	42,074	(12,544)	(1,943)	(27,588)	233,626	(80,514)	(153,112)
6100-28-0101	Opticom Replacement Program	(277,354)	154,474	(96,615)	(8,387)	(49,472)	122,880	(76,997)	(45,883)
6100-28-1703	Pedestrian Crossings	(609,000)	457,759	(133,115)	(79,417)	(245,227)	151,241	(116,290)	(34,951)
6100-28-1802	Mandated Rail Crossing Upgrade	(500,000)	77,341	(28,997)	-	(48,344)	422,659	(156,674)	(265,985)
6100-28-2103	5 SR and Fourth Ln Traffic Sig	(600,000)	10,475	(7,873)	-	(2,602)	589,525	(443,127)	(146,398)
6200-16-0009	Cycling Master Plan Constructi	(197,685)	162,820	(75,333)	-	(87,487)	34,864	(15,168)	(19,696)
6200-16-1004	Main St Glen Williams Eng	(2,701,000)	580,836	(233,455)	(221,887)	(125,494)	2,120,165	(1,446,097)	(674,068)
6200-16-1006	Armstrong Ave. Ph 1	(6,711,441)	6,711,441	(3,539,439)	(2,393)	(3,169,609)	-	-	-
6200-16-1701	22nd SdRd Limehouse Constr	(4,083,506)	3,941,029	-	(31,865)	(3,909,164)	142,477	(411,385)	268,908
6200-16-1803	Prince St (All Phases)	(508,305)	178,954	(60,859)	(36,382)	(81,713)	329,351	(184,059)	(145,292)
6200-16-1808	Maple & Main/Guelph & Maple TL	(2,192,815)	2,192,815	(627,323)	(22,501)	(1,542,991)	-	-	-
6200-16-1809	Guelph St&Sinclair Ave Turn Ln	(1,818,367)	1,818,367	(889,000)	(125,473)	(803,895)	-	-	-
6200-16-1813	Eighth Line - Main to Maple EA	(819,000)	586,080	(572,502)	(13,577)	(0)	232,921	(232,920)	(1)
6200-16-1901	McNabb St-King to CNR Improvmt	(77,300)	2,300	(744)	-	(1,556)	75,000	(24,256)	(50,744)
6200-22-1901	Stormwater Master Plan	(559,786)	491,922	(57,384)	(29,490)	(405,049)	67,864	(2,957)	(64,907)
6200-27-0101	Glen Lawson Construction	(722,100)	15,137	(11,055)	(2,062)	(2,020)	706,963	(337,209)	(369,754)
6200-27-0114	Halton Hills Dr Extension Desi	(5,734,203)	4,488,467	(1,454,094)	(633,314)	(2,401,059)	1,245,736	(346,794)	(898,942)
6500-06-1701	New Equipment	(1,611,320)	1,482,449	(706,960)	(90,953)	(684,536)	128,871	(56,407)	(72,464)
6500-18-0110	Traffic Infrastructure	(834,070)	701,341	(505,986)	(146,564)	(48,792)	132,729	(98,393)	(34,336)
6500-21-1001	Traff Sig Install-School Lane	(324,701)	291,024	(142,618)	-	(148,406)	33,677	(17,382)	(16,295)
7000-22-0001	Official Plan	(479,700)	72,903	(38,204)	-	(34,699)	406,797	(114,000)	(292,797)
7000-22-1802	Prmr Gtway Ph2B Secondary Plan	(1,200,000)	1,004,165	(690,375)	(171,896)	(141,894)	195,835	(176,252)	(19,583)
7100-02-0002	South Acton Land Use Study	(200,000)	-	-	-	-	200,000	(180,000)	(20,000)
7100-22-0007	SWG Planning Study	(1,610,708)	1,586,093	(1,495,045)	-	(91,048)	24,615	(24,615)	(0)
7100-22-1702	Vision Gtown Detailed Analysis	(200,000)	166,114	(146,114)	-	(20,000)	33,886	(33,886)	(0)
7100-22-1901	G'town Dntown Secondary Plan	(246,398)	246,398	(202,139)	(17,299)	(26,959)	-	-	-
7100-22-2302	GO Station Secondary Plan Revw	(200,000)	110,658	(18,122)	(28,355)	(64,182)	89,342	(37,523)	(51,819)
7300-22-1001	Stewarttown Planning Study	(270,202)	245,154	(108,000)	(54,194)	(82,960)	25,048	(38,705)	13,657
8200-22-0001	GCC Prelim Schematic Plan	(50,000)	30,123	(16,123)	-	(14,000)	19,877	(19,877)	(0)
8240-02-0001	Cultural Centre Alteration	(2,029,544)	2,015,117	(286,017)	-	(1,729,100)	14,428	(7,203)	(7,225)
8261-27-1901	GCC Ph2 Design & Engineering	(894,025)	169,245	(1,410)	-	(167,835)	724,780	-	(724,780)
8500-11-2003	Tolton Park Construction	(824,000)	75,206	(45,301)	(13,638)	(16,268)	748,794	(565,061)	(183,733)
8500-11-2004	Trafalg Pk Field of Dreams Ph2	(785,400)	104,433	(40,600)	(41,735)	(22,098)	680,967	(611,455)	(69,512)

Project No.	Capital Project	Total Budget Approved	Total Project Expenditures to Dec 31, 2023	Funding Share to Dec 31, 2023			Outstanding Commitments	Outstanding Funding Share	
				DC Share Prior to 2023	DC Share 2023	Municipal Contribution/ Grants/ Subsidies		DC Share	Municipal Contribution/ Grants/ Subsidies
8500-19-1801	TSP Ph6-Field of Dreams	(2,866,400)	2,711,242	(2,087,940)	(5,668)	(617,634)	155,157	(35,092)	(120,065)
8500-24-1701	Hungry Hollow Trails Ph 1	(181,339)	181,339	(156,428)	(6,777)	(18,134)	-	-	-
8500-24-2001	Hungry Hollow Ph4-MECP Permit	(736,696)	736,696	(344,000)	(181,344)	(211,352)	-	-	-
1410-22-2202	Fleet Electrification Study	(80,000)	100,082	-	(24,000)	(76,082)	(20,082)	-	20,082
3000-15-0103	Lib Mats Collection Developmnt	(25,000)	25,000	(24,950)	(50)	0	-	-	-
6100-21-0107	Streetlight & Pole Replacement	(371,095)	342,522	(15,719)	(128,923)	(197,879)	28,574	(34,358)	5,784
6100-21-1701	Rural Intrsrctn Streetlighting	(158,768)	109,872	-	(47,653)	(62,218)	48,896	(27,347)	(21,549)
6200-16-1601	Todd Road Reconstruction	(1,588,000)	82,908	(1,008)	(68,382)	(13,518)	1,505,092	(1,259,610)	(245,482)
6200-16-1811	Guelph/Mill Appr Improvement	(1,075,763)	929,307	(123,435)	(92,570)	(713,302)	146,457	(143,406)	(3,051)
6200-22-2201	Weather Monitoring Stations	(35,000)	27,325	(9,368)	-	(17,957)	7,675	(2,632)	(5,043)
6500-03-2001	Ops Centre Winter Materials Storage (Short-term)	(145,000)	-	-	-	-	145,000	(42,000)	(103,000)
6500-06-0105	New Equipment - Parks	(25,000)	26,559	-	(25,000)	(1,559)	(1,559)	-	1,559
6500-22-2201	Robert C Austin Ops Centre Master Plan	(200,000)	-	-	-	-	200,000	(141,000)	(59,000)
6810-05-2201	Activan Software Mod Enhance	(20,000)	12,743	(2,549)	-	(10,194)	7,257	(1,451)	(5,806)
8500-11-1703	Neighbrhd Level Skate Features	(148,000)	3,987	(3,500)	(487)	-	144,013	(144,013)	(0)
8500-11-1807	Rennie St. Park Ph 2	(227,563)	227,563	(121,791)	(103,750)	(2,023)	-	-	-
8500-11-2113	Mill Street Parkette	(200,000)	182,175	(5,016)	(175,338)	(1,821)	17,825	(17,647)	(178)
8500-11-2209	TSP Field of Dreams - Scope	(400,000)	9,500	(9,405)	-	(95)	390,500	(386,595)	(3,905)
8500-22-2201	Outdoor Ice Feasability Study	(80,000)	10,687	(9,485)	-	(1,202)	69,313	(61,515)	(7,798)
8500-24-0103	Trails Development: Fairy Lake	(90,663)	90,663	(13,034)	(77,630)	0	-	-	-
8500-24-0104	Trails Development: TSP Link	(109,751)	109,751	(73,731)	(36,021)	0	-	-	-
8500-24-0105	Trails Development: UCC Trails	(350,173)	350,173	(6,698)	(192,305)	(151,170)	-	-	-
8500-27-2201	Gellert Park Expand - Design	(100,000)	12,777	(2,400)	(10,377)	-	87,223	(87,223)	0
6100-10-2301	Automated Speed Enforcement	(180,000)	20,250	-	(5,850)	(14,400)	159,750	(46,150)	(113,600)
6100-28-2401	Main St North & Ewing Traffic Signal	(49,660)	-	-	-	-	49,660	(38,073)	(11,587)
7100-22-2001	Zoning By-Law Update	(70,000)	-	-	-	-	70,000	(27,000)	(43,000)
8500-22-2301	Glen Lawson Lands Master Plan	(75,000)	-	-	-	-	75,000	(74,000)	(1,000)
6200-16-2601	Winston Church & 17 Sd Rd	(51,000)	1,000	-	(843)	(157)	50,000	(42,157)	(7,843)
6810-25-1601	New ActiVan Vehicles	(170,000)	1,644	-	(348)	(1,296)	168,356	(35,652)	(132,704)
8500-11-1805	Halton Hills Drive Park	(475,000)	-	-	-	-	475,000	(470,000)	(5,000)
Total		\$ (53,036,953)	\$ 37,499,177	\$ (15,372,596)	\$ (3,200,194)	\$ (18,926,386)	\$ 15,537,781	\$ (9,902,755)	\$ (5,635,026)

Services	Expenditures Estimated per 2022 DC Study (2022-2032)	Expenditures Estimated as of 2023 (2022-2032) ¹	Comment
Transportation Services	\$ 122,125,340	\$ 184,612,247	At present, the Town does expect to incur the amount of capital costs estimated in the 2022 DC Background Study by the end of the 10-year term of the applicable DC by-law 2022-0042 (2022-2032) as allowed under section 9 of the <i>Development Charges Act</i> . Cost estimates for various capital projects, particularly for Transportation Services have seen increases due to inflation and revisions since the completion of the 2022 DC Background Study.
Storm Water Management Services	525,000	547,000	
Fire Protection Services	15,835,200	18,060,000	
Recreation and Parks Services	105,903,026	119,402,911	
Library Services	8,372,374	13,813,588	
Transit Services	19,825,000	19,583,740	
Administration Services ²	8,488,408	11,049,189	
Total	\$ 281,074,348	\$ 367,068,676	

Note:

1. Estimated expenditures are based on a compilation of to-date actual expenditures plus forecasted spending outlined in the 2024 Council-approved Capital Budget & Forecast
2. Administration Services refers to the Growth-related Studies Class of Service as outlined in the 2022 DC Background Study

Capital Projects Currently Funded by Debentures	2023 Debt Repayment (Principal & Interest)	Growth-Related/DC Funding Share				Total Required from DC	Non-DC Eligible Cost Share		2022 Total Funding
		14	15	11	16		Operating Budget	Funded from Other Reserves	
		Fire Protection Services DC	Recreation & Parks Services DC	Transportation DC	Library Services DC				
Georgetown Library	\$ 351,345	\$ -	\$ -	\$ -	\$ (309,292)	\$ (309,292)	\$ -	\$ (42,053)	\$ (351,345)
Acton Library	98,556	-	-	-	(58,540)	(58,540)	-	(40,016)	(98,556)
Georgetown Arena	324,258	-	(154,086)	-	-	(154,086)	-	(170,172)	(324,258)
Acton Arena	1,413,135	-	(1,259,070)	-	-	(1,259,070)	-	(154,065)	(1,413,135)
Gellert Phase II	89,571	-	(89,571)	-	-	(89,571)	-	-	(89,571)
Roads	529,999	-	-	(491,063)	-	(491,063)	-	(38,936)	(529,999)
Total	\$ 2,806,864	\$ -	\$ (1,502,726)	\$ (491,063)	\$ (367,832)	\$ (2,361,622)	\$ -	\$ (445,242)	\$ (2,806,864)

Town of Halton Hills
DC Credits as Recognized Under Section 38, *Development Charges Act 1997*
 For the Period Ending December 31, 2023

Schedule 5
Report No. CS-2024-021

Developers	Services²	% Share of Credit	Credit Given*	Balance as at January 1, 2023	Credit Used	Balance as at December 31, 2023
Mattamy Homes	Administration	36.1%	\$ 500,014	\$ 500,014	\$ -	\$ 500,014
Shelson Properties	Administration	23.8%	330,522	330,522	-	330,522
Neamsby	Administration	9.6%	133,152	133,152	-	133,152
Ozner Corp.	Administration	19.5%	269,910	269,910	-	269,910
Georgetown Properties	Administration	11.1%	153,402	153,402	-	153,402
Total		100.0%	\$ 1,387,000	\$ 1,387,000	\$ -	\$ 1,387,000

* As per the financial agreement with Southwest Georgetown Landowners Group Inc. The credit will be provided against Growth-related Studies portion of future development charges payable under DC by-law No. 2022-0042.

2. Administration Services refers to the Growth-related Studies Class of Service as outlined in the 2022 DC Background Study

Town of Halton Hills
Parkland: Cash-In-Lieu Reserve Fund
For the Period Ending December 31, 2023

Schedule 7
Report No. CS-2024-021

	<u>2023</u>
Opening Balance as at January 1, 2023	\$ 9,532,653 *
Revenues (collections)	
Parkland Cash-in-lieu	\$ 3,476,609
Interest	<u>331,765</u>
Total	\$ 3,808,375
Utilization	
Tangible Capital Assets	\$ (138,201)
Total	<u>(84,900)</u>
Total	<u>\$ (223,101)</u>
Sub-total	\$ 13,117,927
Outstanding commitment	<u>(510,164)</u>
Balances as at December 31, 2023	<u><u>\$ 12,607,763</u></u>

* Includes \$510,164 of outstanding commitment carried forward from 2022 (schedule 7)

Town of Halton Hills

Usage of Parkland: Cash-In-Lieu Reserve Fund

For the Period Ending December 31, 2023

Schedule 8

Report No. CS-2024-021

Project No.	Capital Project	Total Budget Approved	Total Expenditures to Dec 31, 2023	Funding to Dec. 31, 2023			Outstanding Commitments	Outstanding Funding	
				CIL 2023	CIL Prior to 2023	Municipal/ Other Contribution		CIL	Municipal/ Other Contribution
N/A	Landscape Architectural Technologist	\$ (84,900)	\$ 84,900	\$ (84,900)	\$ -	\$ -	\$ -	\$ -	\$ -
8500-08-2001	Property Acquisition Parks	(500,000)	-	-	-	-	500,000	(500,000)	-
8500-22-1802	Glen Lawson Lands Env Assessment	(30,000)	19,836	-	(19,836)	-	10,164	(10,164)	-
8500-24-2001	Hungry Hollow Ph4 - MECP Permit	(736,696)	736,696	(138,201)	-	(598,496)	-	-	-
Total		\$ (1,351,596)	\$ 841,432	\$ (223,101)	\$ (19,836)	\$ (598,496)	\$ 510,164	\$ (510,164)	\$ -

Town of Halton Hills
Community Benefits Charges
For the Period Ending December 31, 2023

Schedule 9
Report No. CS-2024-021

	<u>2023</u>
Opening Balance as at January 1, 2023	\$ -
Revenues (collections)	
Community Benefits Charges	\$ 712,781
Interest	<u>3,776</u>
Total	\$ 716,557
Utilization	
Tangible Capital Assets	\$ -
Total	<u>-</u>
Total	<u>\$ -</u>
Sub-total	\$ 716,557
Outstanding commitment	<u>-</u>
Balances as at December 31, 2023	<u><u>\$ 716,557</u></u>

Town of Halton Hills
Statement of Reserve Fund Balance Allocations
 As at January 2024

Schedule 10
Report No. CS-2024-021

Reserve Fund: Parkland: Cash-In-Lieu
 Balance in Reserve Fund at Beginning of Year \$12,607,763
 60% of Balance to be Allocated (at a minimum) \$7,564,658

Reserve Fund: Community Benefits Charges
 Balance in Reserve Fund at Beginning of Year \$716,557
 60% of Balance to be Allocated (at a minimum) \$429,934

Projects to Which Funds Will be Allocated

Total	Capital Project	Year	Gross Capital Cost (\$)	Community Benefits Charges (\$)	Parkland Cash-in-Lieu Reserve Fund (\$)
2400-22-2501	CBC Strategy	2025	\$ 58,000	\$ 58,000	\$ -
8500-08-2001	Property Acquisition Parks & Open Spaces	2025	1,700,000	1,700,000	-
8500-08-2001	Property Acquisition Parks & Open Spaces	2026	2,000,000	1,000,000	1,000,000
8500-08-2001	Property Acquisition Parks & Open Spaces	2027	3,000,000	1,000,000	2,000,000
8500-08-2001	Property Acquisition Parks & Open Spaces	2028	4,000,000	1,000,000	3,000,000
8500-08-2001	Property Acquisition Parks & Open Spaces	2029	5,000,000	1,000,000	4,000,000
8500-08-2001	Property Acquisition Parks & Open Spaces	2030	6,000,000	200,000	5,800,000
2400-22-2501	CBC Strategy	2030	58,000	58,000	-
8500-08-2001	Property Acquisition Parks & Open Spaces	2031	8,000,000	-	8,000,000
8500-08-2001	Property Acquisition Parks & Open Spaces	2032	8,000,000	-	8,000,000
8500-08-2001	Property Acquisition Parks & Open Spaces	2033	8,000,000	-	8,000,000
Total			\$ 45,816,000	\$ 6,016,000	\$ 39,800,000