

Town of Halton Hills
Summary of Development Charges Reserve Funds
December 31, 2024

Development Charges Reserve Funds & Services	Opening Balance 1-Jan-24	2024 DC Collection		2024 DC Funding Requirements			Outstanding Commitments (O/C) 31-Dec-24	Additional Interfund Loan	Estimated Balance 31-Dec-24
		DCs Collected	Interest	Transfer to Capital	Transfer to Operating 2024	Transfer to/from Reserve			
Transportation Services	\$ 2,050,374	\$ 2,439,399	\$ 230,092	\$ (1,533,749)	\$ (490,867)	\$ (374,676)	\$ (6,848,105)	\$ 4,528,025	\$ 492
Storm Water Management Services	-	22,212	2,085	\$ (1,450)	\$ -	(169,919)	\$ (50,000)	197,072	\$ -
Fire Protection Services	-	338,447	8,756	\$ -	\$ -	(219,228)	\$ -	-	\$ 127,975
Recreation and Parks Services	-	1,964,262	39,166	\$ (890,168)	\$ (1,348,661)	(4,113,885)	\$ (1,714,513)	6,063,800	\$ -
Library Services	-	253,518	6,692	\$ -	\$ (367,795)	(275,656)	\$ -	383,241	\$ -
Administration Services ²	-	108,980	32,023	\$ (125,166)	\$ -	(223,605)	\$ (604,809)	812,577	\$ -
Transit Services	29,976	129,974	2,332	\$ (42,938)	\$ -	(1,541)	\$ (50,165)	7,127	\$ 74,765
Total	\$ 2,080,350	\$ 5,256,791	\$ 321,147	\$ (2,593,471)	\$ (2,207,323)	\$ (5,378,510)	\$ (9,267,593)	\$ 11,991,840	\$ 203,231

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, 2024

Schedule 2
Report No. CS-2025-018

Project No.	Capital Project	Total Budget Approved	Total Project Expenditures to Dec 31, 2024	Funding Share to Dec 31, 2024			Outstanding Commitments	Outstanding Funding Share	
				DC Share Prior to 2024	DC Share 2024	Municipal Contribution/ Grants/ Subsidies		DC Share	Municipal Contribution/ Grants/ Subsidies
1100-10-2103	Affordable Housing	\$ (328,034)	\$ 233,684	\$ (12,586)	\$ (19,950)	\$ (201,148)	\$ 94,349	\$ (12,465)	\$ (81,884)
1100-10-2201	EcDev & Tourism Strat Update	(200,302)	197,409	(34,162)	(15,927)	(147,320)	2,893	(1,662)	(1,231)
6100-16-2107	Cycling Infra Maple Ave	(1,566,852)	566,033	(237,796)	-	(328,237)	1,000,819	(567,204)	(433,615)
6100-17-1801	Infill S/W Connections	(302,500)	97,635	(65,579)	(19,412)	(12,645)	204,865	(174,009)	(30,856)
6100-22-1702	16 Mile Creek Modelling	(50,000)	-	-	-	-	50,000	(50,000)	-
6100-23-2401	Active Transport Improvements	(275,700)	78,733	(14,487)	(12,632)	(51,615)	196,967	(67,882)	(129,085)
6100-28-0101	Opticom Replacement Program	(327,354)	154,474	(105,002)	-	(49,472)	172,880	(116,997)	(55,883)
6100-28-1703	Pedestrian Crossings	(843,000)	624,779	(212,532)	(97,018)	(315,229)	218,221	(206,271)	(11,950)
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)	52,989	(7,873)	(31,957)	(13,159)	547,011	(411,170)	(135,841)
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)	778,812	(455,342)	(150,970)	(172,500)	1,922,188	(1,295,127)	(627,061)
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)	409,250	(97,241)	(129,565)	(182,445)	99,054	(54,494)	(44,560)
6200-16-1813	Eighth Line - Main to Maple EA	(819,000)	596,317	(586,079)	(10,237)	(0)	222,684	(222,683)	(1)
6200-16-1901	McNabb St-King to CNR Improvmt	(129,300)	4,300	(744)	(665)	(2,891)	125,000	(41,591)	(83,409)
6200-22-1901	Stormwater Master Plan	(559,786)	511,696	(86,874)	(2,957)	(421,866)	48,090	-	(48,090)
6200-27-0101	Glen Lawson Construction	(3,011,100)	273,783	(13,117)	(205,054)	(55,612)	2,737,317	(859,154)	(1,878,163)
6200-27-0114	Halton Hills Dr Extension Desi	(5,878,451)	4,494,937	(2,087,408)	(3,224)	(2,404,304)	1,383,514	(343,570)	(1,039,944)
6500-06-1701	New Equipment	(2,271,320)	1,910,139	(797,913)	(72,383)	(1,039,843)	361,181	(100,025)	(261,156)
6500-18-0110	Traffic Infrastructure	(943,070)	854,402	(652,550)	(147,211)	(54,641)	88,668	(60,182)	(28,486)
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	(579,700)	79,886	(38,204)	(2,395)	(39,287)	499,814	(151,605)	(348,209)
7000-22-1802	Prrmr Gtway Ph2B Secondary Plan	(1,200,000)	1,022,000	(862,271)	(16,052)	(143,678)	178,000	(160,200)	(17,800)
7100-22-1502	Glen Williams Sec Plan Review	(192,145)	192,145	(30,570)	(535)	(161,039)	-	-	-
7100-22-2302	GO Station Secondary Plan Revw	(200,000)	178,861	(46,477)	(28,645)	(103,739)	21,139	(8,878)	(12,261)
7300-22-1001	Stewarttown Planning Study	(270,202)	270,646	(162,194)	(38,705)	(69,747)	(444)	-	444
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	(2,029,670)	2,029,670	(286,017)	(7,203)	(1,736,450)	-	-	-
8500-11-2003	Tolton Park Construction	(824,000)	90,470	(58,939)	(13,529)	(18,002)	733,530	(551,532)	(181,998)
8500-11-2004	Trafalg Pk Field of Dreams Ph2	(825,042)	1,278,223	(82,335)	(611,455)	(584,433)	(453,181)	-	453,181
8500-19-1801	TSP Ph6-Field of Dreams	(2,866,400)	2,711,242	(2,093,608)	-	(617,634)	155,157	(35,092)	(120,065)
1410-22-2202	Fleet Electrification Study	(130,884)	157,845	(24,000)	(1,814)	(132,031)	(26,961)	-	26,961
6100-21-0107	Streetlight & Pole Replacement	(527,095)	349,761	(144,642)	(5,973)	(199,145)	177,334	(184,384)	7,050
6100-21-1701	Rural Intrsctn Streetlighting	(210,768)	111,872	(47,653)	(941)	(63,278)	98,896	(78,406)	(20,490)
6200-16-1601	Todd Road Reconstruction	(1,588,000)	754,994	(69,390)	(562,469)	(123,134)	833,006	(697,141)	(135,865)
6200-16-1811	Guelph/Mill Appr Improvement	(916,004)	933,415	(216,005)	(3,487)	(713,924)	(17,411)	-	17,411
6200-22-2201	Weather Monitoring Stations	(31,553)	31,553	(9,368)	(1,450)	(20,735)	-	-	-
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)	56,459	(3,987)	(52,471)	-	91,541	(91,541)	0
8500-11-2113	Mill Street Parkette	(200,000)	194,135	(180,354)	(11,840)	(1,941)	5,865	(5,807)	(58)

Town of Halton Hills
Financing of Growth-related Capital Projects
For the Period Ending December 31, 2024

Schedule 2
Report No. CS-2025-018

Project No.	Capital Project	Total Budget Approved	Total Project Expenditures to Dec 31, 2024	Funding Share to Dec 31, 2024			Outstanding Commitments	Outstanding Funding Share	
				DC Share Prior to 2024	DC Share 2024	Municipal Contribution/ Grants/ Subsidies		DC Share	Municipal Contribution/ Grants/ Subsidies
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)	18,084	(9,485)	(6,564)	(2,034)	61,916	(54,951)	(6,965)
8500-27-2201	Gellert Park Expand - Design	(100,000)	41,465	(12,777)	(28,689)	-	58,535	(58,535)	(0)
6100-10-2301	Automated Speed Enforcement	(180,000)	25,277	(5,850)	(1,452)	(17,975)	154,723	(44,698)	(110,025)
6100-28-2401	Main St North & Ewing Traffic Signal	(49,660)	26,458	-	(20,284)	(6,173)	23,202	(17,789)	(5,413)
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	(420,000)	272,341	(348)	(42,938)	(229,055)	147,659	(48,714)	(98,945)
8500-11-1805	Halton Hills Drive Park	(475,000)	147,307	-	(145,757)	(1,551)	327,693	(324,243)	(3,450)
7100-22-2401	Guelph St Corridor Planning Study	(300,000)	-	-	-	-	300,000	(270,000)	(30,000)
6100-06-2401	New Vehicle for Traffic Ops	(78,000)	69,425	-	(21,388)	(48,037)	8,575	(2,642)	(5,933)
6500-06-2401	Ops Centre Fuel Depot	(538,184)	116,485	-	(35,611)	(80,874)	421,699	(128,920)	(292,779)
8500-22-2402	Silver Creek Trail Feas Study	(50,000)	12,660	-	(12,660)	-	37,340	(37,340)	(0)
6100-22-0102	Transp Master Plan Update	(500,000)	-	-	-	-	500,000	(375,000)	(125,000)
6500-06-2402	Ops Centre Brine Storage Cap	(50,000)	-	-	-	-	50,000	(15,000)	(35,000)
8500-24-2402	Trails Development - Glen South	(75,000)	-	-	-	-	75,000	(75,000)	-
Total		\$ (42,852,272)	\$ 27,537,634	\$ (10,159,491)	\$ (2,593,471)	\$ (14,784,671)	\$ 15,314,639	\$ (9,267,593)	\$ (6,047,046)

Town of Halton Hills

Estimated Capital Spending Over Term of DC By-law 2022-042 (2022-2032)

For the Period Ending December 31, 2024

Schedule 3
Report No. CS-2025-018

Services	Expenditures Estimated per 2022 DC Study (2022-2032)	Expenditures Estimated as of 2024 (2022-2032) ¹	Comment
Transportation Services	\$ 122,125,340	\$ 163,842,996	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 and Recreation and Parks Services have seen increases since the completion of the 2022 DC Background Study.
Storm Water Management Services	525,000	798,449	
Fire Protection Services	15,835,200	17,970,000	
Recreation and Parks Services	105,903,026	192,538,080	
Library Services	8,372,374	15,378,988	
Transit Services	19,825,000	43,156,679	
Administration Services ²	8,488,408	10,132,355	
Total	\$ 281,074,348	\$ 443,817,547	

Note:

1. Estimated expenditures are based on a compilation of to-date actual expenditures plus forecasted spending outlined in the 2025 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	2024 Debt Repayment (Principal & Interest)	Growth-Related/DC Funding Share				Total Required from DC	Non-DC Eligible Cost Share		2024 Total Funding
		14	15	11	16				
		Fire Protection Services DC	Recreation & Parks Services DC	Transportation DC	Library Services DC		Operating Budget	Funded from Other Reserves	
Georgetown Library	\$ 351,310	\$ -	\$ -	\$ -	\$ (309,261)	\$ (309,261)	\$ -	\$ (42,049)	\$ (351,310)
Acton Library	98,546	-	-	-	\$ (58,534)	(58,534)	-	(40,012)	(98,546)
Georgetown Arena	-	-	-	-	-	-	-	-	-
Acton Arena	1,413,138	-	(1,259,088)	-	-	(1,259,088)	-	(154,049)	(1,413,138)
Gellert Phase II	89,572	-	(89,572)	-	-	(89,572)	-	-	(89,572)
Roads	529,785	-	-	(490,867)	-	(490,867)	-	(38,918)	(529,785)
Total	\$ 2,482,352	\$ -	\$ (1,348,661)	\$ (490,867)	\$ (367,795)	\$ (2,207,323)	\$ -	\$ (275,029)	\$ (2,482,352)

Town of Halton Hills

DC Credits as Recognized Under Section 38, *Development Charges Act 1997*

For the Period Ending December 31, 2024

Schedule 5

Report No. CS-2025-018

Developers	Services²	% Share of Credit	Credit Given*	Balance as at January 1, 2024	Credit Used	Balance as at December 31, 2024
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
Statement of Reserve Fund Balance Allocations
As at January 2025

Schedule 6
Report No. CS-2025-018

Service: Transportation
Balance in Reserve Fund at Beginning of Year \$492
60% of Balance to be Allocated (at a minimum) \$295

Projects to Which Funds Will be Allocated

Project No.	Capital Project	Gross Capital Cost (\$)	Growth-Related Cost (\$)	Growth-Related Cost Allocated - 2025 (\$)
6100-21-0107	Streetlight Installation & Replacement	\$ 156,000	\$ 156,000	\$ 156,000
6100-21-1701	Rural Intersection Streetlighting	52,000	52,000	52,000
6100-23-2401	Active Transportation Improvements	150,000	56,000	56,000
6100-28-2401	Main Street North (Hwy 7) & Ewing Street/Carruthers P	550,000	440,000	440,000
6100-28-2103	5 Side Road and Fourth Line Traffic Signal	450,000	360,000	360,000
6200-16-1904	Eighth Line - Steeles to Maple Ave Reconstruction	782,000	713,000	713,000
6500-06-1701	New Equipment - Public Works	410,000	72,000	72,000
6500-18-0110	Traffic Infrastructure	52,000	52,000	52,000
Total		\$ 2,602,000	\$ 1,901,000	\$ 1,901,000

Town of Halton Hills
Parkland: Cash-In-Lieu Reserve Fund
For the Period Ending December 31, 2024

Schedule 7
Report No. CS-2025-018

	<u>2024</u>
Opening Balance as at January 1, 2024	\$ 13,117,927
Revenues (collections)	
Parkland Cash-in-lieu	\$ 2,971,633
Interest	<u>498,760</u>
Total	\$ 3,470,393
Utilization	
Tangible Capital Assets	\$ -
Other	<u>(93,000)</u>
Total	<u>\$ (93,000)</u>
Sub-total	\$ 16,495,320
Outstanding commitment	<u>(510,164)</u>
Balances as at December 31, 2024	<u><u>\$ 15,985,156</u></u>

Town of Halton Hills

Usage of Parkland: Cash-In-Lieu Reserve Fund

For the Period Ending December 31, 2024

Schedule 8

Report No. CS-2025-018

Project No.	Capital Project	Total Budget Approved	Total Expenditures to Dec 31, 2024	Funding to Dec. 31, 2024			Outstanding Commitments	Outstanding Funding	
				CIL 2024	CIL Prior to 2024	Municipal/ Other Contribution		CIL	Municipal/ Other Contribution
Operating	Landscape Architectural Technologist	\$ (93,000)	\$ 93,000	\$ (93,000)	\$ -	\$ -	\$ -	\$ -	\$ -
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)	-
Total		\$ (623,000)	\$ 112,836	\$ (93,000)	\$ (19,836)	\$ -	\$ 510,164	\$ (510,164)	\$ -

Town of Halton Hills
Community Benefits Charges
For the Period Ending December 31, 2024

Schedule 9
Report No. CS-2025-018

	<u>2024</u>
Opening Balance as at January 1, 2024	\$ 716,557 *
Revenues (collections)	
Community Benefits Charges	\$ -
Interest	<u>24,875</u>
Total	\$ 24,875
Utilization	
Tangible Capital Assets	\$ -
Other	<u>-</u>
Total	\$ -
Sub-total	\$ 741,432
Outstanding commitment	<u>-</u>
Balances as at December 31, 2024	<u>\$ 741,432</u>

*Balance includes \$500,000 collected and held under agreement(s) per previous section 37 of the Planning Act, R.S.O in accordance with rules of transition under the current paragraph 2 of section 37.1(3) of the Planning Act, R.S.O

Town of Halton Hills
Statement of Reserve Fund Balance Allocations
As at January 2025

Schedule 10
Report No. CS-2025-018

Reserve Fund: Parkland: Cash-In-Lieu
Balance in Reserve Fund at Beginning of Year \$15,985,156
60% of Balance to be Allocated (at a minimum) \$9,591,094

Reserve Fund: Community Benefits Charges
Balance in Reserve Fund at Beginning of Year \$741,432
60% of Balance to be Allocated (at a minimum) \$444,859

Projects to Which Funds Will be Allocated

Total	Capital Project	Year	Gross Capital Cost (\$)	Community Benefits Charges (\$)	Parkland Cash-in-Lieu Reserve Fund (\$)
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
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			\$ 44,000,000	\$ 4,200,000	\$ 39,800,000