



The Regional Municipality of Durham Information Report

From: Commissioner of Finance
Report: #2026-INFO-49
Date: June 26, 2026

Subject:

Annual Development Charges Reserve Fund Statement

Recommendation:

Receive for information

Report:

1. Purpose

- 1.1 This annual report details the activity in each development charge reserve fund for the year ended December 31, 2025, in the manner prescribed by the Development Charges Act, policy reports, and By-laws adopted by Regional Council.

2. Background

- 2.1 Development charges are fees imposed by a municipality to developers to help pay for the cost of building growth-related capital infrastructure. Under the current Development Charges Legislation, a municipality cannot impose, directly or indirectly, a charge related to a development or a requirement to construct a service related to a development except as permitted by the Development Charges Act or another Act (Section 59.1(1) of the Development Charges Act S.O., 1997).
- 2.2 The Development Charges Act S.O. 1997, Section 43(1) states that “The treasurer of a municipality shall each year on or before June 30 of the year, give the council a financial statement relating to development charge by-laws and reserve funds established under section 33”. This report provides the information for each development charge service.
- 2.3 Specific guidance with respect to the information to be included in the Treasurer’s annual statement is provided under Ontario Regulation 82/98. In 2025, this regulation was updated, requiring the Treasurer’s Statement to report amounts spent during the year as well as committed to projects, and with projects identified in the same manner as in the applicable background study.

- 2.4 Furthermore, section 43(2)(c) of the Development Charges Act requires that the Treasurer's financial report relating to development charges include a statement that the Region is in compliance with Section 59.1(1) of the Development Charges Act and did not impose a charge except as permitted by the Development Charges Act or another Act.

3. Previous Reports and Decisions

- 3.1 [Report #2025-INFO-53](#) provided the annual report details of each development charge reserve fund for the year ended December 31, 2024, in the manner prescribed by the Development Charges Act and regulations, policy reports, and By-laws and amendments as adopted by Regional Council, and that were in effect at that time.

4. Compliance with the Development Charges Act and Regional Policy

- 4.1 The Region continues to expect to incur the capital costs estimated in the 2023 Regional Development Charge Background Study for residential and non-residential uses over the term of Development Charge By-law No. 42-2023, as amended. The Region also expects to incur the costs estimated for Transit residential and non-residential uses as covered in the Background Study and By-law 39-2022, as amended. Any changes to estimated amounts, due to inflation or the impacts of economic situations such as tariffs, are approved via the project budgets included in the annual Business Plans and Budgets.
- 4.2 In 2025, there were no expenditures incurred in the Long-Term Care, Development Related Studies and Waste Diversion service areas due to timing planned for the implementation of these capital projects. The projects remain active and the Region still intends to incur these costs within the term of Development Charge By-law No. 42-2023.
- 4.3 There were no amounts loaned or repaid between development charge reserve funds nor borrowed from or repaid to Development Charge reserve funds for other municipal purposes during the year. The balance of each fund is committed for delivery of the projects as detailed in the relevant Background Studies.
- 4.4 The Region has a front-ending agreement with the Seaton Landowners for the design and construction of water supply, sanitary sewer, and roads infrastructure required for the development of the Seaton Lands (executed in November 2015) which provides for non-development charge contributions from the Landowners.
- 4.5 The Region has received non-development charge contributions under the Seaton Phase 1 Regional Infrastructure Front Ending Agreement. In 2025, contributions from the Seaton Landowners for the Phase 1 Regional Infrastructure Front Ending Agreement totalled \$306,442.82. These non-development charge contributions are to be used to fund Transit infrastructure in the Seaton area and have been deposited in the Seaton Transit reserve fund and consequently are not included in the attached schedules. In my opinion, this contribution does not contravene section 59.1 of the

Development Charges Act since the agreements were executed prior to this section of the Development Charges Act coming into force.

- 4.6 The Region also received non-development charge contributions under the Seaton Phase 1 Regional Infrastructure Front Ending Agreement and the Durham Funding and Cost Sharing agreement, in connection with the ROPA 128 Minutes of Settlement. In 2025, contributions received totalled \$9,080,297. These non-development charge contributions are intended to fund Regional capital facilities in the Seaton area, have been deposited in the Seaton Capital Facilities reserve fund, and consequently are not included in the attached report. In my opinion, these contributions do not contravene section 59.1 of the Development Charges Act since the agreements were executed prior to this section of the Development Charges Act coming into force.

5. Relationship to Strategic Plan

- 5.1 This report aligns with/addresses the following Strategic Direction and Pathway in Durham Region's 2025-2035 Strategic Plan:

a) Strong Relationships

- S5. Ensure accountable and transparent decision-making to serve community needs, while responsibly managing available resources.

- 5.2 This report aligns with/addresses the following Foundation in Durham Region's 2025-2035 Strategic Plan:

a) Processes: Continuously improving processes to ensure we are responsive to community needs.

6. Conclusion

- 6.1 The attached schedules are fully compliant with the requirements of the Development Charges legislation, and the Region has not imposed any charge or a requirement to construct a service related to a development that contravenes Section 59.1 of the Development Charges Act.
- 6.2 The Annual Development Charges Reserve Fund Statement will continue to be produced on an annual basis.
- 6.3 This Annual Statement will be available to the public and a copy of a statement will be sent to the Minister of Municipal Affairs and Housing no later than July 15, 2026.

7. Attachments

Schedule 1: Residential Development Charges Reserve Funds Statement

Schedule 2: Commercial Development Charges Reserve Funds Statement

Schedule 3:	Institutional Development Charges Reserve Funds Statement
Schedule 4:	Industrial Development Charges Reserve Funds Statement
Schedule 5:	Transit Non-Residential Development Charges Reserve Funds Statement
Schedule 6:	Area Specific Development Charges Reserve Funds Statement
Schedule 7:	Reserve Fund Statement for Residential, Non-Residential, and Area Specific Development Charges Water Supply Capital Project Spending
Schedule 8:	Reserve Fund Statement for Residential, Non-Residential, and Area Specific Development Charges Sanitary Sewer Capital Project Spending
Schedule 9:	Reserve Fund Statement for Residential and Non-Residential Development Charges Regional Roads Capital Project Spending
Schedule 10:	Reserve Fund Statement for Residential Development Charges Paramedic Services Capital Project Spending
Schedule 11:	Reserve Fund Statement for Residential Development Charges GO Transit Capital Project Spending
Schedule 12:	Reserve Fund Statement for Residential and Non-Residential Development Charges Transit Capital Project Spending
Schedule 13:	Reserve Fund Statement for Residential Development Charges Long-Term Care Capital Project Spending
Schedule 14:	Reserve Fund Statement for Residential Development Charges Police Capital Project Spending
Schedule 15:	Development Charges Credit Statement
Schedule 16:	Deferred Development Charges Receivable Statement
Schedule 17:	Description Of Regional Services and Service Components

Respectfully submitted,

Original Signed By

Nicole Pincombe, CPA, CMA
Commissioner of Finance

**REGIONAL MUNICIPALITY OF DURHAM
RESIDENTIAL DEVELOPMENT CHARGES RESERVE FUNDS STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2025**

	<u>Water Supply</u> \$	<u>Sanitary Sewage</u> \$	<u>Regional Roads</u> \$	<u>Police</u> \$	<u>Long-Term Care</u> \$	<u>Development Related Studies</u> \$	<u>Paramedic Services</u> \$	<u>GO Transit</u> \$	<u>Waste Diversion</u> \$	<u>Transit</u> \$
Balance as at January 1, 2025	401,742,461	197,457,309	279,153,496	19,700,106	1,155,696	329,432	2,433,984	-	157,603	37,687,275
Add Revenues:										
Development Charges <i>(Note 1)</i>	4,108,960	4,618,466	18,581,509	1,270,661	669,370	766	544,046	1,147,322	107,801	3,077,336
Interest Allocated	2,623,664	509,020	434,019	469,227	64,880	13,934	49,359	-	9,242	140,831
Total Revenues	6,732,624	5,127,486	19,015,528	1,739,888	734,250	14,700	593,405	1,147,322	117,043	3,218,167
Less Expenditures:										
Spending on Projects <i>(Schedules 7-14)</i>	26,282,344	18,290,569	54,962,737	3,499,046	-	-	785,021	1,147,322	-	12,410,920
Spending Adjustment <i>(Note 3)</i>	(12,884,526)	(8,942,030)	(11,663,536)	(963,580)	-	-	(37,402)	-	-	(4,196,460)
Debt Charges <i>(Note 4)</i>	-	7,724,696	-	-	-	-	-	-	-	-
Total Expenditures	13,397,818	17,073,235	43,299,202	2,535,466	-	-	747,619	1,147,322	-	8,214,460
Balance as at December 31, 2025 <i>(Note 5)</i>	395,077,267	185,511,560	254,869,822	18,904,528	1,889,946	344,132	2,279,770	-	274,646	32,690,982
Commitments for Approved Capital Projects	323,686,365	166,375,944	195,535,485	6,776,176	26,735,696	-	825,488	-	-	27,881,302
Uncommitted Balance as at December 31, 2025	71,390,902	19,135,616	59,334,337	12,128,352	(24,845,750)	344,132	1,454,282	-	274,646	4,809,680

Notes:

- (1) By-law 42-2023, as amended, governs the imposition of uniform development charges against all lands within the Region's boundaries for residential and non-residential uses, by-law 86-2001, as amended, imposes a GO Transit residential development charge against all lands within the Region's boundaries, and by-law 39-2022, as amended, imposes Regional Transit residential and non-residential use development charges against all lands within the Region's boundaries.
- (2) There were no amounts loaned or repaid between development charges reserve funds or borrowed from / repaid to these reserve funds for other municipal purposes.
- (3) Spending Adjustment is primarily excess funding returned to the reserve fund on completion of capital projects, where financing committed in prior years exceeded the amount required.
- (4) Debt charges include principal and interest charges for both externally and internally issued debentures.
- (5) Development charges reserve funds are committed to fund capital projects, the growth related portion of debt charges, and the Region's share of commitments pursuant to various development agreements, as set out in the development charges study.
- (6) In accordance with O. Reg. 82/98, s.12 of the Development Charges Act, the amount spent during the year for each project from the development charges reserve funds are detailed in Schedules 7 - 14.

**REGIONAL MUNICIPALITY OF DURHAM
COMMERCIAL DEVELOPMENT CHARGES RESERVE FUNDS STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2025**

	<u>Water Supply</u> \$	<u>Sanitary Sewage</u> \$	<u>Regional Roads</u> \$
Balance as at January 1, 2025	19,200,175	20,853,816	43,633,981
Add Revenues:			
Development Charges <i>(Note 1)</i>	832,863	1,335,058	3,074,545
Interest Allocated	221,646	251,703	787,897
Total Revenues	1,054,509	1,586,761	3,862,442
Less Expenditures:			
Spending on Projects <i>(Schedules 7-9)</i>	1,157,308	1,448,487	3,255,428
Spending Adjustment <i>(Note 3)</i>	(463,305)	(695,092)	(2,243,056)
Debt Charges <i>(Note 4)</i>	-	684,450	-
Total Expenditures	694,003	1,437,845	1,012,372
Balance as at December 31, 2025 <i>(Note 5)</i>	19,560,681	21,002,731	46,484,052
Commitments for Approved Capital Projects	13,492,096	14,016,086	25,651,926
Uncommitted Balance as at December 31, 2025	6,068,585	6,986,645	20,832,125

Notes:

- (1) By-law 42-2023, as amended, governs the imposition of uniform development charges against all lands within the Region's boundaries for residential and non-residential uses.
- (2) There were no amounts loaned or repaid between development charge reserve funds or borrowed from / repaid to these reserve funds for other municipal purposes.
- (3) Spending Adjustment is primarily excess funding returned to the reserve fund on completion of capital projects, where financing committed in prior years exceeded the amount required.
- (4) Debt charges include principal and interest charges for both externally and internally issued debentures.
- (5) Development charges reserve funds are committed to fund capital projects, the growth related portion of debt charges, and the Region's share of commitments pursuant to various development agreements, as set out in the development charges study.
- (6) In accordance with O. Reg. 82/98, s.12 of the Development Charges Act, the amount spent during the year for each project from the development charges reserve funds are detailed in Schedules 7 - 9.

**REGIONAL MUNICIPALITY OF DURHAM
INSTITUTIONAL DEVELOPMENT CHARGES RESERVE FUNDS STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2025**

	<u>Water Supply</u> \$	<u>Sanitary Sewage</u> \$	<u>Regional Roads</u> \$
Balance as at January 1, 2025	853,831	1,126,743	4,036,222
Add Revenues:			
Development Charges <i>(Note 1)</i>	1,608	2,312	28,884
Interest Allocated	35,467	47,543	25,266
Total Revenues	<u>37,075</u>	<u>49,855</u>	<u>54,150</u>
Less Expenditures:			
Spending on Projects <i>(Schedules 7-9)</i>	810	-	722,639
Spending Adjustment <i>(Note 3)</i>	(174)	-	54,492
Debt Charges <i>(Note 4)</i>	21,519	7,089	-
Total Expenditures	<u>22,155</u>	<u>7,089</u>	<u>777,131</u>
Balance as at December 31, 2025 <i>(Note 5)</i>	868,751	1,169,509	3,313,241
Commitments for Approved Capital Projects	<u>3,891</u>	<u>-</u>	<u>3,056,293</u>
Uncommitted Balance as at December 31, 2025	<u>864,860</u>	<u>1,169,509</u>	<u>256,948</u>

Notes:

- (1) By-law 42-2023, as amended, governs the imposition of uniform development charges against all lands within the Region's boundaries for residential and non-residential uses.
- (2) There were no amounts loaned or repaid between development charge reserve funds or borrowed from / repaid to these reserve funds for other municipal purposes.
- (3) Spending Adjustment is primarily excess funding returned to the reserve fund on completion of capital projects, where financing committed in prior years exceeded the amount required.
- (4) Debt charges include principal and interest charges for both externally and internally issued debentures.
- (5) Development charges reserve funds are committed to fund capital projects, the growth related portion of debt charges, and the Region's share of commitments pursuant to various development agreements, as set out in the development charges study.
- (6) In accordance with O. Reg. 82/98, s.12 of the Development Charges Act, the amount spent during the year for each project from the development charges reserve funds are detailed in Schedules 7 - 9.

**REGIONAL MUNICIPALITY OF DURHAM
INDUSTRIAL DEVELOPMENT CHARGES RESERVE FUNDS STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2025**

	<u>Water Supply</u> \$	<u>Sanitary Sewage</u> \$	<u>Regional Roads</u> \$
Balance as at January 1, 2025	<u>40,357,276</u>	<u>52,380,223</u>	<u>43,099,926</u>
Add Revenues:			
Development Charges <i>(Note 1)</i>	1,363,703	1,536,053	2,211,982
Interest Allocated	1,152,155	1,814,253	1,069,504
Total Revenues	<u>2,515,858</u>	<u>3,350,306</u>	<u>3,281,486</u>
Less Expenditures:			
Spending on Projects <i>(Schedules 7-9)</i>	1,037,172	439,405	3,026,659
Spending Adjustment <i>(Note 3)</i>	(161,567)	(478,221)	(927,463)
Debt Charges <i>(Note 4)</i>	415,688	503,311	-
Total Expenditures	<u>1,291,293</u>	<u>464,495</u>	<u>2,099,196</u>
Balance as at December 31, 2025 <i>(Note 5)</i>	41,581,840	55,266,034	44,282,217
Commitments for Approved Capital Projects	<u>12,324,456</u>	<u>9,178,156</u>	<u>16,828,027</u>
Uncommitted Balance as at December 31, 2025	<u>29,257,384</u>	<u>46,087,878</u>	<u>27,454,190</u>

Notes:

- (1) By-law 42-2023, as amended, governs the imposition of uniform development charges against all lands within the Region's boundaries for residential and non-residential uses.
- (2) There were no amounts loaned or repaid between development charge reserve funds or borrowed from / repaid to these reserve funds for other municipal purposes.
- (3) Spending Adjustment is primarily excess funding returned to the reserve fund on completion of capital projects, where financing committed in prior years exceeded the amount required.
- (4) Debt charges include principal and interest charges for both externally and internally issued debentures.
- (5) Development charges reserve funds are committed to fund capital projects, the growth related portion of debt charges, and the Region's share of commitments pursuant to various development agreements, as set out in the development charges study.
- (6) In accordance with O. Reg. 82/98, s.12 of the Development Charges Act, the amount spent during the year for each project from the development charges reserve funds are detailed in Schedules 7 - 9.

**REGIONAL MUNICIPALITY OF DURHAM
TRANSIT NON-RESIDENTIAL DEVELOPMENT CHARGES RESERVE FUNDS STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2025**

	<u>Transit</u> \$
Balance as at January 1, 2025	<u>10,750,821</u>
Add Revenues:	
Development Charges <i>(Note 1)</i>	565,684
Interest Allocated	21,428
	<u>587,112</u>
Total Revenues	
Less Expenditures:	
Spending on Projects <i>(Schedule 12)</i>	2,622,073
Spending Adjustment <i>(Note 3)</i>	(666,046)
	<u>1,956,027</u>
Total Expenditures	
Balance as at December 31, 2025 <i>(Note 4)</i>	9,381,906
Commitments for Approved Capital Projects	<u>8,656,857</u>
Uncommitted Balance as at December 31, 2025	<u><u>725,049</u></u>

Notes:

- (1) By-law 39-2022, as amended, imposes Regional Transit residential and non-residential use development charges against all lands within the Region's boundaries.
- (2) There were no amounts loaned or repaid between development charge reserve funds or borrowed from / repaid to these reserve funds for other municipal purposes.
- (3) Spending Adjustment is primarily excess funding returned to the reserve fund on completion of capital projects, where financing committed in prior years exceeded the amount required.
- (4) Development charges reserve funds are committed to fund capital projects, the growth related portion of debt charges, and the Region's share of commitments pursuant to various development agreements, as set out in the development charges study.
- (5) In accordance with O. Reg. 82/98, s.12 of the Development Charges Act, the amount spent during the year for each project from the development charges reserve fund is detailed in Schedule 12.

**REGIONAL MUNICIPALITY OF DURHAM
AREA SPECIFIC DEVELOPMENT CHARGES RESERVE FUNDS STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2025**

	Seaton Water Supply (Note 1) \$	Seaton Sanitary Sewage (Note 1) \$
Balance as at January 1, 2025	<u>12,887,524</u>	<u>1,177,620</u>
Add Revenues:		
Area Specific Development Charges	3,170,258	4,030,226
Interest Allocated	245,542	57,458
Total Revenues	<u>3,415,800</u>	<u>4,087,684</u>
Less Expenditures:		
Spending on Projects (Schedules 7-8)	1,344,081	2,762,236
Spending Adjustment (Note 3)	(220,970)	(40,953)
Total Expenditures	<u>1,123,111</u>	<u>2,721,282</u>
Balance as at December 31, 2025 (Note 4)	<u>15,180,213</u>	<u>2,544,021</u>

Notes:

- (1) By-law 2024-029, approved May 29, 2024, governs the imposition of area specific development charges against all lands within the Seaton service area.
- (2) There were no amounts loaned or repaid between development charge reserve funds or borrowed from / repaid to these reserve funds for other municipal purposes.
- (3) Spending Adjustment is primarily financing committed in prior years that exceeded the amount required for Regionally constructed works.
- (4) Commitments include financing for capital projects to be undertaken as set out in the area specific development charge study.

REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL, NON-RESIDENTIAL AND AREA SPECIFIC DEVELOPMENT CHARGES
WATER SUPPLY CAPITAL PROJECT SPENDING
FOR THE YEAR ENDED DECEMBER 31, 2025

Schedule 7

Development Charge Study Item Number	Capital Project	Area Specific Development Charges	Residential Development Charges	Commercial Development Charges	Industrial Development Charges	Institutional Development Charges	User Rate	Other Financing	Total
		\$	\$	\$	\$	\$	\$	\$	\$
100	Expansion of Ajax Water Supply Plant from 163.6 MLD to 327 MLD	-	337,168	41,330	52,692	-	113,234	1,255,990	1,800,415
101	Modifications at the Harwood Pumping Facility to maximize water supply available from Whitby-Oshawa-Courtice System and potential addition of on site storage at the Harwood Pumping Facility to manage transient pressures.	-	491,386	15,214	19,005	-	6,792	-	532,397
103	Zone 2 feedermain on Taunton Rd. - Westney Rd. to 200 m west of Harwood Ave.	-	24,130	606	-	-	2,810	-	27,546
104	Zone 2 feedermain on William Jackson Dr. and Taunton Rd. from Earl Grey Dr. to Ravenscroft Rd.	-	158,066	3,970	1,035	-	17,369	-	180,440
104	Zone 2 feedermain on Taunton Rd. West	-	2,665,599	66,944	17,462	-	292,916	-	3,042,921
105	Zone 2 feedermain on Church St. from south side of Hydro Corridor to Taunton Rd. - Ajax (Region's Share)	-	2,224	56	-	-	259	-	2,539
200	Whitby Water Supply Plant Chlorine Lines	-	480,805	53,384	-	-	302,559	-	836,748
200	Whitby Water Supply Plant Expansion	-	3,082,966	356,024	322,638	-	706,378	-	4,468,005
201	Expansion of Garrard Rd. Zone 1 Reservoir from 31 ML to 50 ML - Whitby	-	1,263	32	-	-	213	-	1,508
203	New Myrtle Rd. Zone 4 Reservoir 13 ML - Whitby	-	184,885	5,131	2,295	-	31,155	-	223,466
204	New Winchester Rd. Zone 4 Reservoir 16 ML - Oshawa	-	2,731,222	80,302	138,884	-	411,104	-	3,361,512

REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL, NON-RESIDENTIAL AND AREA SPECIFIC DEVELOPMENT CHARGES
WATER SUPPLY CAPITAL PROJECT SPENDING
FOR THE YEAR ENDED DECEMBER 31, 2025

Schedule 7

Development Charge Study Item Number	Capital Project	Area Specific Development Charges	Residential Development Charges	Commercial Development Charges	Industrial Development Charges	Institutional Development Charges	User Rate	Other Financing	Total
		\$	\$	\$	\$	\$	\$	\$	\$
205	Harmony Road watermain Oversizing (Region Share)	-	1,840,173	46,214	-	-	214,267	-	2,100,655
206	Expansion of Garrard Rd. Zone 3 Pumping Station - Whitby	-	73,927	2,202	2,284	-	2,547	-	80,960
207	Expansion of Thickson Rd. Zone 3 Pumping Station - Whitby	-	77,606	1,948	-	-	22,425	-	101,980
208 / 209	New Duffs Rd. Zone 4 and Zone 5 Pumping Station - Whitby	-	295,917	7,621	1,251	-	31,136	-	335,925
211	Taunton Rd. Pumping Station Upgrades	-	14,157	356	-	-	2,207	-	16,719
212	New Harmony Rd. Zone 4 Pumping Station - Oshawa	-	470,298	13,461	7,366	-	68,869	-	559,994
212	Expansion of Zone 4 Pumping Station at Thickson Rd. Zone 2 Reservoir - Brooklin	-	274,101	6,996	3,291	-	33,456	-	317,844
212	Expansion of Zone 4 Pumping Station at Thickson Rd. Pumping Station Ph1 Upgrades	-	838,659	21,407	10,068	-	102,364	-	972,498
213	New Harmony Rd. Zone 5 Pumping Station - Oshawa	-	494,985	13,260	5,486	-	43,081	-	556,812
214	Zone 1 feedermain from Whitby Water Supply Plant to Thornton Rd. - Whitby/Oshawa	-	58,115	1,503	26	-	6,927	-	66,571
215	Zone 1 feedermain on Manning Rd. from Anderson St. to Hydro Corridor - Whitby	-	6,306	191	215	-	163	-	6,875

REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL, NON-RESIDENTIAL AND AREA SPECIFIC DEVELOPMENT CHARGES
WATER SUPPLY CAPITAL PROJECT SPENDING
FOR THE YEAR ENDED DECEMBER 31, 2025

Schedule 7

Development Charge Study Item Number	Capital Project	Area Specific Development Charges	Residential Development Charges	Commercial Development Charges	Industrial Development Charges	Institutional Development Charges	User Rate	Other Financing	Total
		\$	\$	\$	\$	\$	\$	\$	\$
220	Zone 1 feedermain - Phase 1 - 400 m South of Energy Dr. to 100 m North of Energy Dr.	-	91,451	2,379	1,198	-	9,286	-	104,313
222 / 223	Zone 3 feedermain on Columbus Rd. from Ashburn Rd. to Country Lane - Whitby (Region Share)	-	2,736	86	112	-	21	-	2,955
224 / 229	Zone 4 feedermain from Thickson Rd. Zone 4 Pumping Station to Zone 4 Myrtle Rd. reservoir, including connection to Zone 4 pumping station at Duffs Rd. Reservoir - Whitby / Zone 5 feedermain on Duffs Rd. from Duffs Zone 5 pumping station to Brawley Road - Whitby	-	165,626	5,032	5,769	-	3,978	-	180,405
225	Zone 3 feedermain on Conlin Rd. from Garrard Rd. Pumping Station to Anderson St. - Whitby	-	4,211	107	110	-	378	-	4,806
229	Zone 3 feedermain on Harmony Rd. from Coldstream Dr. to 400 m south of Conlin Rd. - Oshawa	-	59	1	-	-	7	10	78
231	Zone 3 watermain on Britannia Dr. from Thornton Rd. to Windfields Farm Dr. - Oshawa	-	494	13	3	-	49	-	559
232	Zone 3 feedermain on Conlin Rd. from Ritson Rd. to Garrard Rd. Zone 3 Pumping Station - Oshawa/Whitby	-	663,359	16,885	5,392	-	71,518	5,627	762,782
233	Zone 3 feedermain on Conlin Rd. from Garrard Pumping Station to Ritson Rd. - Oshawa	-	374,125	10,730	8,471	-	21,009	-	414,335

REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL, NON-RESIDENTIAL AND AREA SPECIFIC DEVELOPMENT CHARGES
WATER SUPPLY CAPITAL PROJECT SPENDING
FOR THE YEAR ENDED DECEMBER 31, 2025

Schedule 7

Development Charge Study Item Number	Capital Project	Area Specific Development Charges	Residential Development Charges	Commercial Development Charges	Industrial Development Charges	Institutional Development Charges	User Rate	Other Financing	Total
		\$	\$	\$	\$	\$	\$	\$	\$
233	Zone 3 feedermain on Conlin Rd. from Ritson Rd. to Wilson Rd. - Oshawa	-	1,674	46	193	-	84	-	1,998
237	Zone 1 feedermain on Baseline Rd. from Prestonvale Rd. to Trulls Rd. - Courtice	-	57,071	1,755	-	-	6,175	-	65,002
238	Zone 1 feedermain on Prestonvale Rd. from Baseline Rd. to 950 m north of Baseline Rd. - Courtice	-	34,545	868	-	-	4,022	-	39,435
240	Zone 2 feedermain on Bloor St. from Prestonvale Rd. to Hancock Rd. - Courtice	-	482	13	-	-	61	86	642
242	Zone 2 & 3 Watermain on Stevenson Rd. from Taunton Rd. to Conlin Rd., Oshawa	-	49,555	1,552	2,034	-	375	-	53,515
243	Watermain on Thornton Rd. from 100 m north of Conlin Rd. within the Northwood Employment Area, Oshawa	-	4,340	130	137	-	141	4,333	9,082
300	Expansion of Bowmanville Water Supply Plant from 36 to 55 MLD	-	1,263	127	-	-	754	-	2,144
301	New Liberty St. N. Zone 1 Reservoir, 11 ML and demolish existing elevated tank	-	3,031,997	76,606	147,412	-	991,082	-	4,247,097
303	Expansion of Concession St. Zone 2 Pumping Station	-	348,477	8,765	-	-	82,490	-	439,732
306	Zone 1 feedermain on Hwy. 2 (King St.), Lambs Rd., Third Concession Rd. to Liberty Zone 1 Reservoir	-	89,365	2,474	8	-	10,000	-	101,847

REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL, NON-RESIDENTIAL AND AREA SPECIFIC DEVELOPMENT CHARGES
WATER SUPPLY CAPITAL PROJECT SPENDING
FOR THE YEAR ENDED DECEMBER 31, 2025

Schedule 7

Development Charge Study Item Number	Capital Project	Area Specific Development Charges	Residential Development Charges	Commercial Development Charges	Industrial Development Charges	Institutional Development Charges	User Rate	Other Financing	Total
		\$	\$	\$	\$	\$	\$	\$	\$
306	Zone 1 feedermain on Hwy. 2 (King St.), Lambs Rd. and Concession St. Phase 1	-	450,145	12,461	-	-	50,472	-	513,078
306	Liberty St. N. feedermain and watermain, Phase 1	-	2,251,214	70,503	92,382	-	17,018	-	2,431,117
307	Bowmanville Ave. (Reg. Rd. 57) feedermain from Baseline Rd. to Reg. Hwy 2, Bowmanville	-	1,516	47	33	-	24,474	-	26,070
308	Zone 2 feedermain from Zone 2 Liberty Pumping Station to Zone 2 Reservoir	-	13,008	364	250	-	851	-	14,474
310	Zone 2 feedermain on Concession Rd. 3 from Middle Rd./Scugog St. to Mearns Ave. (Region's Share)	-	7,956	198	-	-	834	-	8,989
310	Expansion of Newcastle Water Supply Plant from 8.2 to 16.4 MLD including demolition of existing plant	-	844,406	99,385	95,428	810	299,254	605,801	1,945,084
311	New Zone 1 Reservoir 11 ML, including demolition of existing reservoir, Newcastle	-	684,545	17,519	16,431	-	98,282	-	816,778
313	New Zone 2 Pumping Station - Newcastle	-	505,127	13,800	26,779	-	84,060	-	629,766
314	Zone 1 feedermain on King Ave. (Hwy. 2) from Rudell Rd. to 200 west of North St. - Newcastle	-	85,874	2,663	3,121	-	1,667	-	93,326
315	Zone 2 feedermain on Arthur St. from Zone 2 Pumping Station. to existing Andrew St. Booster Pumping Station - Newcastle	-	79,129	2,452	1,341	-	5,274	-	88,196

REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL, NON-RESIDENTIAL AND AREA SPECIFIC DEVELOPMENT CHARGES
WATER SUPPLY CAPITAL PROJECT SPENDING
FOR THE YEAR ENDED DECEMBER 31, 2025

Schedule 7

Development Charge Study Item Number	Capital Project	Area Specific Development Charges	Residential Development Charges	Commercial Development Charges	Industrial Development Charges	Institutional Development Charges	User Rate	Other Financing	Total
		\$	\$	\$	\$	\$	\$	\$	\$
316	Zone 1 feedermain from Arthur Street reservoir to future Zone 1 water storage facility, Newcastle	-	54,374	1,914	-	-	3,529	-	59,818
318	Trunk Sanitary Sewer and feedermain Construction on Toronto St. / Rudell Rd., Newcastle	-	84,819	3,013	-	-	15,388	17,704	120,924
400	New Water Supply Source - Port Perry	-	54,874	5,711	-	-	148,381	-	208,966
401	Water Storage Facility including feedermain allowance - Port Perry	-	64,539	1,620	-	-	14,535	-	80,694
402	New 400mm feedermain on Shirley Rd, Simcoe St. and Scugog Line 3 from new well to Old Simcoe Rd.	-	7,492	514	-	-	55,722	-	63,727
600	New Well, Pumphouse with Standby Power - Cannington	-	80,200	10,887	3,398	-	517,583	-	612,068
601	New Wells, Pumphouse with Standby Power - Sunderland Site	-	11,562	1,461	604	-	37,278	-	50,905
700	Allowance for Private Well Interference	-	3,862	114	-	-	425	-	4,401
701	Oshawa (Conlin) Development Servicing Agreement (Region share)	-	624,954	15,695	-	-	72,769	-	713,418
701	Allowance for Regional Share for works in conjunction with development	-	669,328	20,962	27,467	-	5,060	-	722,816
702	Maintenance Facilities - Ajax Depot	9,427	4,680	147	193	-	-	10,919	25,366
703	Maintenance Facilities - Oshawa/Whitby Depot	-	3,090	97	127	-	4,446	-	7,759

REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL, NON-RESIDENTIAL AND AREA SPECIFIC DEVELOPMENT CHARGES
WATER SUPPLY CAPITAL PROJECT SPENDING
FOR THE YEAR ENDED DECEMBER 31, 2025

Schedule 7

Development Charge Study Item Number	Capital Project	Area Specific Development Charges	Residential Development Charges	Commercial Development Charges	Industrial Development Charges	Institutional Development Charges	User Rate	Other Financing	Total
		\$	\$	\$	\$	\$	\$	\$	\$

REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL, NON-RESIDENTIAL AND AREA SPECIFIC DEVELOPMENT CHARGES
WATER SUPPLY CAPITAL PROJECT SPENDING
FOR THE YEAR ENDED DECEMBER 31, 2025

Schedule 7

Development Charge Study Item Number	Capital Project	Area Specific Development Charges	Residential Development Charges	Commercial Development Charges	Industrial Development Charges	Institutional Development Charges	User Rate	Other Financing	Total
		\$	\$	\$	\$	\$	\$	\$	\$
704	Maintenance Facilities - Orono Depot	-	118,103	3,632	713	-	12,065	-	134,513
707	Plant SCADA System Projects	-	52,759	6,429	14,067	-	138,683	-	211,938
2/4	Seaton Zone 4 Reservoir and Zone 5 Pumping Station, Pickering	428,408	-	-	-	-	10,309	39,947	478,664
Note 2	Whites Road Extension works - Watermain, Seaton Community	906,246	-	-	-	-	-	-	906,246
Total		1,344,081	26,282,344	1,157,308	1,037,172	810	5,232,021	1,940,417	36,994,154

- Notes:
- (1) Other Financing includes Other Reserves and Reserve Funds where funding is from User Rate sources, such as the Asset Management Reserve Funds, and Seaton Developer's Share.
- (2) Contributed assets from Seaton Landowner Constructed Projects.

REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
SANITARY SEWER CAPITAL PROJECT SPENDING
FOR THE YEAR ENDED DECEMBER 31, 2025

Schedule 8

Development Charge Study Item Number	Capital Project	Area Specific Development Charges	Residential Development Charges	Commercial Development Charges	Industrial Development Charges	User Rate	Debt	Other Financing	Total
		\$	\$	\$	\$	\$	\$	\$	\$
101	Carruthers Creek Pumping Station - pump addition and standby power - Ajax	-	256,089	17,066	-	74,144	-	-	347,300
105	Twinning of forcemain on easement from Liverpool Road Pumping Station to Duffin Water Pollution Control Plant	-	21,680	1,619	1,513	74,480	-	1,209	100,501
110	Sanitary sewer diversion on Hunt St. from Mills Rd. to Dowty Rd. and Dowty Rd. from Hunt St. to Station St.	-	125	8	-	37	-	-	170
111	Trunk sanitary sewer on Kingston Rd. (Highway 2) from west of Salem Rd. to east of Galea Rd.	-	574,395	37,261	-	152,301	-	3,384	767,340
200	Expansion of Corbett Creek Water Pollution Control Plant	-	592	96	-	22,096	-	-	22,784
201	Modifications at Corbett Creek Water Pollution Control Plant	-	150,391	24,829	74,027	213,261	-	-	462,507
202	Expansion of Courtice Water Pollution Control Plant	-	2,819	444	-	13,558	-	-	16,822
203	St. Thomas Street Pumping Station and forcemain(s) on Mid Block Arterial from St. Thomas Street Pumping Station to Whitby/Oshawa Boundary	-	9,413	735	2,420	101	-	-	12,669
205	Expansion of Harmony Creek Sanitary Sewage Pumping Station and forcemain/twinning allowance	-	12,414	774	-	3,634	-	-	16,822
206	Expansion of Conlin Road Pumping Station including forcemain on Simcoe St. / Britannia Dr. / Development / Conlin Rd. -	-	93,749	5,843	-	27,439	-	-	127,032
207	Expansion of Conlin Road Pumping Station and forcemain twinning allowance	-	12,661	808	-	3,676	-	-	17,145
208	South-West Courtice Trunk Sewer - Baseline Rd. from 650 m west of Trulls Rd. to Trulls Rd.	-	12,653	988	-	3,389	-	-	17,030

REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
SANITARY SEWER CAPITAL PROJECT SPENDING
FOR THE YEAR ENDED DECEMBER 31, 2025

Schedule 8

Development Charge Study Item Number	Capital Project	Area Specific Development Charges	Residential Development Charges	Commercial Development Charges	Industrial Development Charges	User Rate	Debt	Other Financing	Total
		\$	\$	\$	\$	\$	\$	\$	\$
208	New Baseline Rd. Pumping Station and forcemain	-	1,329,360	91,937	39,791	250,871	-	-	1,711,959
211	Courtice trunk sanitary sewer - all phases	-	57,604	4,997	1,475	13,872	-	12,642	90,588
211	Courtice trunk sanitary sewer - Phase 3	-	366,127	23,227	36,154	70,362	999,148	-	1,495,018
211	Sanitary sewer on Dundas St. from Des Newman Blvd. to Halls Rd. - Whitby	-	30	2	8	3	-	43	87
213	Courtice trunk sanitary sewer Phase 6 - Stage 2 - Townline Rd. from Adelaide Ave. to Beatrice St. Oshawa/Courtice	-	14,355	1,078	784	3,129	-	-	19,345
213	Trunk sanitary sewer on Mid Block Arterial from Lynde Creek to St. Thomas Street Pumping Station - Whitby	-	53,641	3,343	-	15,700	-	-	72,685
215	West Brooklin trunk sanitary sewer from west of Cochrane St. to east of Reg. Hwy 12, Whitby (Brooklin Centre Town Landowners group - Winash Partnership Ltd/Brooklin Commercial Developments	-	2,814,507	175,430	-	823,758	-	-	3,813,695
215	Harmony Road Oversizing (Region Share)	-	6,034,130	376,074	-	1,766,073	-	-	8,176,277
215	Sanitary sewer (south of 407) on Mid-Block from west of Cochrane St. to east of Reg. Hwy 12 - Whitby (Region Share)	-	1,078,221	67,195	-	315,576	-	-	1,460,992
227	Forcemain on Conlin Rd. from Ritson Rd. to Harmony Rd.	-	961	46	198	108	-	-	1,314
228	North Oshawa Creek (West Branch) trunk sanitary sewer - Conlin Road Pumping Station to Britannia Dr. - Oshawa (Region	-	6,370	495	642	163	-	-	7,670
229	North Oshawa Creek (West Branch) trunk sanitary sewer - south side of Hydro Easement to Columbus Rd. - Oshawa (Region Share)	-	6,333	487	609	241	-	-	7,670

REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
SANITARY SEWER CAPITAL PROJECT SPENDING
FOR THE YEAR ENDED DECEMBER 31, 2025

Schedule 8

Development Charge Study Item Number	Capital Project	Area Specific Development Charges	Residential Development Charges	Commercial Development Charges	Industrial Development Charges	User Rate	Debt	Other Financing	Total
		\$	\$	\$	\$	\$	\$	\$	\$
233	Sanitary sewer on Nancy Diamond Blvd. from west of Harmony Rd. to east of Harmony Rd. (Region Share)	-	2,675	209	-	328	-	-	3,212
235	Sanitary sewer on Stevenson Rd. from Taunton Rd. to Conlin Rd. - Oshawa	-	45,101	3,519	-	5,523	-	-	54,143
236	Sanitary sewer on Thornton Rd. from north of Conlin Rd. within the Northwood Employment Area - Oshawa	-	5,576	348	-	1,632	-	9,778	17,333
236	Sanitary sewer on Thornton Rd. from north of Conlin Rd. within the Northwood Employment Area - Oshawa	-	29,333	1,828	-	11,726	-	40,120	83,007
237	Twinning of sanitary sewer from Central Park Blvd N. and Hillcroft St. to Beatrice St.	-	27,599	2,154	1,710	21,549	-	-	53,011
239	Courtice trunk sanitary sewer on Trulls Rd. from Bloor St. to future Adelaide Ave.	-	58,838	3,667	-	211,056	-	165,165	438,726
240A / 240B	Courtice trunk sanitary sewer on Adelaide Ave. extension from Trulls Rd. to Townline Rd.	-	503,316	31,372	145,266	2,046	-	-	682,000
243	Sanitary sewer on Baseline Rd. from 150m west of Trulls Rd.	-	99	8	10	121	-	-	238
244	Sub-trunk sanitary sewer on easement along north side of CPR from Trulls Rd. to Courtice Rd. and on Courtice Rd. from north side of CPR to Bloor St. (Region Share)	-	944,125	58,881	-	276,333	-	-	1,279,339
303	Trunk sanitary sewer on Baseline Rd. trunk sanitary sewer from Simpson Ave. to Bennett Rd.	-	267,613	16,680	-	78,326	-	-	362,619
306	Port Darlington Rd. trunk sanitary sewer from Baseline Rd. to existing easement	-	9,872	730	-	1,645	-	-	12,247
306	Bowmanville Ave. (Reg. Rd. 57) trunk sanitary sewer from Baseline Rd. to Reg. Hwy 2	-	82,605	5,149	-	24,177	-	-	111,930

REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
SANITARY SEWER CAPITAL PROJECT SPENDING
FOR THE YEAR ENDED DECEMBER 31, 2025

Schedule 8

Development Charge Study Item Number	Capital Project	Area Specific Development Charges	Residential Development Charges	Commercial Development Charges	Industrial Development Charges	User Rate	Debt	Other Financing	Total
		\$	\$	\$	\$	\$	\$	\$	\$
309	Newcastle Water Pollution Control Plant Capacity Re-rating	-	2,369,854	387,927	56,093	2,658,827	-	548,395	6,021,096
310	Port of Newcastle Pumping Station & forcemain (Region's Share)	-	17,137	1,338	4,091	499	-	-	23,065
311	Foster Creek trunk sanitary sewer on Sunset Blvd./Lakeview Rd. from Church St. to Rudell Rd.	-	4,924	385	811	531	-	-	6,651
312	Foster Creek trunk sanitary sewer on North St. from north side of CPR to Conc. Rd. 3 (Region's Share)	-	50	2	-	16	-	-	67
314	Wilmot Creek trunk sanitary sewer on easement (through future development) from Rudell Rd. to King St. (Region's Share)	-	49	3	-	14	-	-	67
316	Trunk Sanitary Sewer and Feedermain Construction on Toronto St. / Rudell Rd., Newcastle	-	90	0	-	31	-	23	144
401	Water Street Pumping Station Upgrade Evaluation and Class EA	-	9,637	599	-	2,818	-	199,948	213,002
402	Port Perry Industrial Lands Pumping Station and forcemain allowance	-	350,990	26,258	-	27,804	-	220,626	625,677
402	Expansion to Reach Street Pumping Station including forcemain	-	53	4	-	6	-	-	63
500	Uxbridge Water Pollution Control Plant - Optimization Study and upgrades	-	70,412	11,495	46,939	66,985	-	-	195,832
500	Uxbridge Water Pollution Control Plant Phase 1 Aeration & HVAC	-	587	96	391	558	-	-	1,632
600	Sunderland Water Pollution Control Plant Lagoon System	-	51,044	8,606	9,599	96,254	-	-	165,503
601	Cannington Water Pollution Control Plant - Lagoon System	-	164,411	25,831	-	433,707	-	-	623,949
603	Beaverton Employment Lands Pumping Station and forcemain allowance	-	28,175	3,580	567	1,501	-	17,148	50,970

REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
SANITARY SEWER CAPITAL PROJECT SPENDING
FOR THE YEAR ENDED DECEMBER 31, 2025

Schedule 8

Development Charge Study Item Number	Capital Project	Area Specific Development Charges	Residential Development Charges	Commercial Development Charges	Industrial Development Charges	User Rate	Debt	Other Financing	Total
		\$	\$	\$	\$	\$	\$	\$	\$
700	Master Planning Studies for Regional Official Plan	-	6,468	461	-	1,801	-	-	8,730
701	Oshawa (Conlin) Developments Inc. for construction of a sanitary sewer (Region share)	-	185,573	11,567	-	54,314	-	-	251,454
701	Allowance for Regional Share for works in conjunction with development	-	75,436	5,886	7,788	1,449	-	-	90,560
702	Maintenance Facilities - Ajax Depot	16,516	7,378	575	762	142	-	-	25,373
703	Maintenance Facilities - Oshawa/Whitby Depot	-	2,779	217	287	4,476	-	-	7,759
704	Expansion of the Regional Environmental Laboratory	-	60,148	4,328	7,470	12,639	-	1,995	86,580
SR1	Sanitary Sewage Pumping Station 4 and forcemain, Pickering	121,244	-	-	-	-	-	-	121,244
Note 3	Rossland Road Sanitary Sewers in Seaton Community, Pickering	2,624,475	-	-	-	-	-	-	2,624,475
Total		2,762,236	18,290,569	1,448,487	439,405	7,846,802	999,148	1,220,475	33,007,122

Notes:
(1) Other Financing includes Other Reserves and Reserve Funds, such as the Asset Management Reserve Funds, Subsidy, and where funding is from User Rate sources Subdivider's Contribution.
(2) There were no projects with spending from Institutional Development Charges.
(3) Contributed assets from Seaton Landowner Constructed Projects.

REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
REGIONAL ROADS CAPITAL PROJECT SPENDING
FOR THE YEAR ENDED DECEMBER 31, 2025

Schedule 9

Development Charge Study Item Number	Capital Project	Residential Development Charges	Commercial Development Charges	Industrial Development Charges	Institutional Development Charges	General Tax	Other Financing	Total
		\$	\$	\$	\$	\$	\$	\$
1.3	Brock Rd. - Rossland CP Railway	690	225	-	-	342	650	1,906
1.45	Brock Rd. - Taunton Rd. to 5th Concession Rd.	155,601	20,291	7,918	-	62,463	-	246,273
2.1	Simcoe St. - north of Conlin Rd. to Winchester Rd.	735	109	-	-	385	343	1,572
3.1	Winchester Rd. - Baldwin St. to Garrard Rd.	3,266,608	362,899	656,103	22,589	706,869	2,794	5,017,862
3.1	Winchester Rd. and Thickson Rd. Reconstruction	158	31	-	-	69	15	273
3.1	Winchester Rd and Watford St. temporary signal installation	7,566	865	2,162	-	1,156	127	11,876
14.1	Liberty St. - Baseline Rd. to King St.	104,031	14,465	15,539	559	73,563	-	208,157
16.1	Ritson Rd. - Taunton Rd. to Conlin Rd.	169,216	24,119	4,914	-	84,920	6,330	289,499
22.2	Bayly St. - Westney Rd. to Harwood Ave.	308	35	-	-	125	-	468
22.4	Victoria St. - South Blair St. to west of Thickson Rd.	279,534	33,880	14,546	-	128,035	7,260	463,255
22.5	Victoria - Bloor St. - east of Thickson Rd. to West of Stevenson Rd.	885,775	129,307	133,092	-	506,076	-	1,654,248
22.8	Bloor St. - east of Harmony Rd. to Grandview St.	494,671	56,627	119,873	-	49,446	-	720,617

REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
REGIONAL ROADS CAPITAL PROJECT SPENDING
FOR THE YEAR ENDED DECEMBER 31, 2025

Schedule 9

Development Charge Study Item Number	Capital Project	Residential Development Charges	Commercial Development Charges	Industrial Development Charges	Institutional Development Charges	General Tax	Other Financing	Total
		\$	\$	\$	\$	\$	\$	\$
23.1	Lake Ridge Rd. - Bayly St. to Kingston Rd.	41,346	6,002	1,318	-	15,804	-	64,471
23.2	Lake Ridge Rd. - Kingston Rd./Dundas St. to Rossland Rd.	225,536	28,915	34,913	6,077	85,935	-	381,377
25.3	Consumer Dr. Extension - east of Thickson Rd. to Thornton Rd.	25	4	-	-	8	3	40
26.1	Thickson Rd. - Wentworth St. to Hwy 401	505,486	60,926	39,530	-	204,762	-	810,704
26.5	Thickson Rd. Taunton Rd. to Hwy 407	308,063	38,946	40,228	10,292	71,698	-	469,226
26.6	Thickson Rd. - Winchester Rd. to Baldwin St.	565	84	61	-	308	-	1,018
28.1	Rossland Rd. - Ritson Rd. to Harmony Rd.	198,402	24,471	33,788	-	43,229	-	299,889
28.2	Rossland Rd. - Harmony Rd. to east of Townline Rd.	115	20	-	-	82	-	218
29.1	Liverpool Rd. - Hwy 401 to Kingston Rd.	43,573	5,658	7,625	1,031	16,710	-	74,597
31.1	Westney Rd. - Bayly St. to Hwy 401	3,323	385	15	13	1,618	-	5,354
31.2	Westney Rd. - north and south of Kingston Rd.	262	45	-	-	51	31	390
31.2	Westney Rd. - Hwy 401 to south of Kingston Rd.	34,880	4,282	3,102	1,188	7,662	-	51,113

REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
REGIONAL ROADS CAPITAL PROJECT SPENDING
FOR THE YEAR ENDED DECEMBER 31, 2025

Schedule 9

Development Charge Study Item Number	Capital Project	Residential Development Charges	Commercial Development Charges	Industrial Development Charges	Institutional Development Charges	General Tax	Other Financing	Total
		\$	\$	\$	\$	\$	\$	\$
31.4	Westney Rd. - north of Rossland Rd. to Taunton Rd.	74,910	8,805	616	-	26,433	-	110,765
31.5	Westney Rd. - south of Greenwood to north of Greenwood	53	14	-	-	49	1	117
33.4	Harmony Rd. - north of Coldstream Dr. to south of Conlin Rd.	67,515	7,783	17,479	-	12,831	-	105,609
33.5	Harmony Rd. - Conlin Rd. to Britannia Ave.	31,643	4,704	855	748	8,529	-	46,479
35.1	Wilson Rd. - Bloor St. to Olive Ave.	1,834	273	198	173	4,602	-	7,080
36.1	Hopkins Street Overpass	325	94	-	-	243	25	687
36.1	Hopkins St. - Consumers Dr. to Dundas St.	147,584	19,003	19,467	4,359	63,731	2,076	256,220
37.1	Finch Ave. - Altona Rd. to Brock Rd.	21,881	2,501	5,001	-	22,715	-	52,098
38.3	Whites Rd. - Finch Ave. to south of Third Concession Rd.	6,358,440	926,990	622,360	412,276	711,745	-	9,031,811
38.4	Whites Rd. - south of Third Concession Rd. to Taunton Rd. (Note 3)	664,116	11,499	939	821	20,312	-	697,687
52.1	Thornton Rd. - north of Stellar Dr. to King St.	9,105	1,167	1,947	349	2,260	-	14,828
53.1	Stevenson Rd. - CPR Belleville to Bond St.	30,914	3,793	5,370	-	7,530	-	47,607

REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
REGIONAL ROADS CAPITAL PROJECT SPENDING
FOR THE YEAR ENDED DECEMBER 31, 2025

Schedule 9

Development Charge Study Item Number	Capital Project	Residential Development Charges	Commercial Development Charges	Industrial Development Charges	Institutional Development Charges	General Tax	Other Financing	Total
		\$	\$	\$	\$	\$	\$	\$
53.2	Stevenson Rd. - Bond St. to Rossland Rd.	4,976	613	459	-	6,253	-	12,301
55.3	Townline Rd. - Beatrice Rd. to Taunton Rd.	92,360	10,555	21,111	-	33,147	-	157,173
57.1	Bowmanville Ave. (Reg. Rd. 57) from Baseline Rd. to Reg. Hwy 2, Bowmanville	2,234,427	326,496	233,739	135,200	626,401	532,569	4,088,833
57.2	Bowmanville Ave. north of Stevens Rd. to Nash Rd.	1,823	208	521	-	248	-	2,801
58.1	Manning Rd./Adelaide Ave. - Garrard Rd. to Thornton Rd.	119,737	15,028	28,037	-	12,217	-	175,019
58.2	Adelaide Ave. - Townline Rd. to Trulls Rd.	1,243,863	146,450	6,045	5,289	398,602	-	1,800,249
59.1	Gibb St. - east of Stevenson Rd. to Simcoe St.	75,183	10,714	13,266	-	59,707	-	158,870
59.2	Gibb St./Olive Ave. Connection from Simcoe St. to Ritson Rd.	698,964	109,278	103,250	-	364,991	1,680	1,278,163
102.2	Reg. Hwy 2 - Delta Blvd. to Merriton Rd. and Dixie Rd. to Liverpool Rd.	914	134	-	-	397	-	1,445
102.2	Kingston Rd. Bus Rapid Transit - Pickering Median	168,775	20,307	-	-	8,117	2,859	200,058
102.4	Kingston Rd./Dundas St. Bus Rapid Transit - Westney Rd. to Hwy 412	683,609	86,262	-	-	292,369	170,111	1,232,351
102.4	Kingston Rd. Bus Rapid Transit- Harwood Ave. to Galea Dr.	110,329	13,719	-	-	42,411	-	166,458

REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
REGIONAL ROADS CAPITAL PROJECT SPENDING
FOR THE YEAR ENDED DECEMBER 31, 2025

Schedule 9

Development Charge Study Item Number	Capital Project	Residential Development Charges	Commercial Development Charges	Industrial Development Charges	Institutional Development Charges	General Tax	Other Financing	Total
		\$	\$	\$	\$	\$	\$	\$
112.2	Baldwin St. - north of Taunton Rd. to north of Garden St.	189	25	15	4	79	-	312
I.4	Brock Rd. and Goodwood Rd. intersection modifications	177,048	25,100	12,489	5,142	52,309	-	272,088
I.7	Reg. Rd. 3/Reg. Rd.57 intersection modifications	80,552	9,727	5,182	-	33,142	-	128,602
I.11	Taunton Rd. - east of Townline Rd. to west of Enfield Rd.	40,531	5,940	-	-	1,794,691	1,197,361	3,038,524
I.11	Reg. Rd. 3 and Enfield Rd. intersection modifications	389	5	-	-	444	-	838
I.13	Taunton Rd. and Anderson St. intersection modifications	2,214,598	263,960	506,399	7,763	500,632	-	3,493,352
I.14	Taunton Rd. and Courtice Rd. intersection modifications	60,401	7,350	5,746	-	23,014	-	96,511
I.15	Taunton Rd. and Solina Ave. intersection modifications	27,830	4,137	-	-	372,527	-	404,493
I.16	Taunton Rd. and Reg. Rd. 57 intersection modifications	84,291	9,840	15,320	-	25,412	-	134,863
I.20 & I.21	Liberty St. and Freeland Ave./Bons Ave. and Concession Rd. 3 intersection modifications	183,468	22,595	38,761	-	272,753	-	517,576
I.22	Bayly St. and Church St. intersection modifications	194	25	44	-	48	-	312
I.24	Ritson Rd. and Beatrice St. intersection modifications	17,075	1,951	-	-	8,077	-	27,102

REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
REGIONAL ROADS CAPITAL PROJECT SPENDING
FOR THE YEAR ENDED DECEMBER 31, 2025

Schedule 9

Development Charge Study Item Number	Capital Project	Residential Development Charges	Commercial Development Charges	Industrial Development Charges	Institutional Development Charges	General Tax	Other Financing	Total
		\$	\$	\$	\$	\$	\$	\$
I.27	Bayly St. and Sandy Beach Rd. intersection modifications	72,579	9,930	8,001	4,500	16,113	-	111,122
I.28	Victoria St. and Brock St. intersection modifications	5,502	629	419	-	2,183	-	8,733
I.30	Rossland Rd. and Brock St. intersection modifications	54,203	6,554	580	-	25,829	980	88,146
I.31	Thickson Rd. and Rossland Rd. intersection modifications	64,517	9,376	628	-	22,947	-	97,468
I.31	Thickson Rd. and Rossland Rd. signal installation	120,634	17,531	1,175	-	42,906	-	182,246
I.33	Rossland Rd. and Cochrane St. intersection modifications	15,557	1,917	438	383	10,107	-	28,403
I.34	Rossland Rd. and Garden St. intersection modifications	195,595	28,123	14,309	11,494	48,078	-	297,599
I.34/I.35/I.36	Westney Rd. and Harwood Ave, Monarch Ave., Finley Ave. intersection modifications	26,534	3,156	4,679	-	13,664	-	48,033
I.42	Bowmanville Ave. - south of Reg. Hwy 2 to north of Stevens Rd. intersection modifications and signal installation	325,535	40,906	55,282	-	141,828	-	563,553
I.45	Phillip Murray Ave. and Stevenson Rd. intersection modifications	23,473	3,230	1,723	1,507	5,958	-	35,891
I.47	Manning Rd./Starr Ave. and Brock St. intersection modifications	13,412	1,650	-	-	6,424	-	21,486

REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
REGIONAL ROADS CAPITAL PROJECT SPENDING
FOR THE YEAR ENDED DECEMBER 31, 2025

Schedule 9

Development Charge Study Item Number	Capital Project	Residential Development Charges	Commercial Development Charges	Industrial Development Charges	Institutional Development Charges	General Tax	Other Financing	Total
		\$	\$	\$	\$	\$	\$	\$
I.48	Reg. Hwy 2 and Lambs Rd. intersection modifications	42	5	7	-	625	-	679
I.50	Wentworth St. and Nelson St. intersection modifications	134,677	20,020	14,560	12,740	2,398,028	-	2,580,024
I.52	Reg. Hwy 47 and Concession 6 intersection modifications	3,303	393	-	-	1,569	-	5,265
I.88	Bayly St. and Westney Rd. intersection modifications	20	3	-	-	10	1	33
I.88	Thickson Rd. and Burns St. Intersection modifications	1,618	187	381	-	1,733	84	4,002
I.88	Simcoe St. and Shirley Rd. intersection modifications	1,725	197	197	-	619	-	2,739
I.99	Bowmanville Ave. and Concession Road 6 signal installation	862	106	56	-	354	-	1,377
I.99	Bowmanville Ave. and Concession Road 7 signal installation	581	77	17	-	262	-	937
I.99	Enfield Rd. and Concession Road 7 signal installation	7,938	1,045	254	-	3,559	-	12,796
I.99	Taunton Rd. and Darlington/Clarke Townline signal installation	1,988	227	40	-	900	-	3,155
I.99	Altona Rd. and Pinegrove Ave. signal installation	118	14	4	-	52	-	188
I.99	Simcoe St. and Russet Ave. signal installation	13,759	1,572	3,780	-	2,728	-	21,839

REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
REGIONAL ROADS CAPITAL PROJECT SPENDING
FOR THE YEAR ENDED DECEMBER 31, 2025

Schedule 9

Development Charge Study Item Number	Capital Project	Residential Development Charges	Commercial Development Charges	Industrial Development Charges	Institutional Development Charges	General Tax	Other Financing	Total
		\$	\$	\$	\$	\$	\$	\$
I.99	Finch Ave. and Rosebank Rd. signal installation	178	20	2	-	82	-	282
I.99	Bloor St. and Trulls Rd. signal installation	10,911	1,247	2,501	-	2,660	-	17,319
I.99	Darlington/Clark Townline Rd. and Reg. Hwy 2 signal installation	978	112	279	-	183	-	1,552
I.99	Brock St. E. and Nelkydd Ln. / Herrema Blvd. signal installation	22,124	2,528	5,376	-	5,089	-	35,117
I.99	Reg. Rd. 47 and Front St. signal installation	10,470	1,197	2,992	-	1,961	-	16,620
I.99	Simcoe St. and Paxton St. signal installation	17,438	1,993	-	-	8,248	-	27,679
I.99	Rossland Rd. at the Hydro Electric Power Corridor Trail controlled crossings	5,650	646	-	-	2,673	-	8,969
I.99	Reg. Rd. 3 and Enfield Rd. signal installation	8,062	921	-	-	3,813	-	12,796
I.99	Signal Modifications required by utility work	739	84	50	-	300	-	1,173
I.99	King Ave. W. and Massey Dr./Pedwell St. signal installation	22,999	2,628	1,560	-	9,318	-	36,506
I.99	Winchester Rd. and Bridle Rd. signal installation	3,976	454	270	-	1,611	-	6,312
I.99	Brock Rd. and Usman Rd. signal installation	2,435	278	165	-	987	-	3,865

REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
REGIONAL ROADS CAPITAL PROJECT SPENDING
FOR THE YEAR ENDED DECEMBER 31, 2025

Schedule 9

Development Charge Study Item Number	Capital Project	Residential Development Charges	Commercial Development Charges	Industrial Development Charges	Institutional Development Charges	General Tax	Other Financing	Total
		\$	\$	\$	\$	\$	\$	\$
I.99	Brock Rd. and SmartCentres Pickering entrance signal installation	16,581	2,423	1,744	1,454	2,799	-	25,000
I.99	Taunton Rd. and Northbrook St./Patton St. signal installation	18,781	2,745	93	-	6,699	-	28,317
I.99	Goodwood Rd. and Concession 6 signal installation	18,957	2,768	99	-	6,765	-	28,588
I.99	Wilson Rd. and Attersley Dr. signal installation	15,323	2,278	-	-	5,407	-	23,008
I.99	Main St./Concession Rd. 7 and Trans-Canada Trail signal installation	897	133	-	-	317	-	1,347
I.99	Centre St. and Fairbanks St. signal installation	919	137	-	-	324	-	1,380
I.99	Goodwood Rd. at Concession Road 3 signal installation	20,811	3,093	2,125	1,859	3,359	-	31,247
I.99	Ritson Rd. and Britannia Ave. signal installation	16,650	2,475	1,800	1,575	2,500	-	25,000
I.99	King Ave. W. and North St./Baldwin St. signal installation	16,650	2,475	1,800	1,575	2,500	-	25,000
I.99	King Ave. W. and Mills St./Reg. Rd. 17 signal installation	16,650	2,475	1,800	1,575	2,500	-	25,000
I.99	Miscellaneous Signal Modifications	22,759	2,601	1,005	-	9,760	-	36,126
I.99	Flashing Beacons	2,428	292	44	39	1,016	-	3,819

REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
REGIONAL ROADS CAPITAL PROJECT SPENDING
FOR THE YEAR ENDED DECEMBER 31, 2025

Schedule 9

Development Charge Study Item Number	Capital Project	Residential Development Charges	Commercial Development Charges	Industrial Development Charges	Institutional Development Charges	General Tax	Other Financing	Total
		\$	\$	\$	\$	\$	\$	\$
I.99	Street Lighting	125,337	18,085	1,106	24	45,006	-	189,558
I.99	Miscellaneous Engineering	376,417	55,954	30,505	26,692	75,622	-	565,190
O.1	Engineering Activities	127,653	18,852	10,714	8,581	27,326	132	193,259
O.1	Bridge & Pavement Management	102,258	15,201	8,074	7,065	20,943	-	153,541
O.2	Property Acquisition	24,877	3,062	5,978	602	4,423	-	38,942
O.3	Roadside Landscaping Projects	52,595	7,473	6,097	4,025	9,645	-	79,834
O.4	Harmony Rd. Oversizing, Regional Share	26,140	2,987	7,468	-	747	-	37,342
O.4	Contingencies (Development Related)	13,808	437	687	-	3,019	-	17,951
O.5	Transportation Master Plan Studies	21,049	4,842	670	-	14,176	-	40,737
O.5	Intelligent Transportation System	277,733	37,446	34,209	12,951	64,940	8,273	435,552
O.6	Sunderland Depot Expansion	10,586	1,629	1,184	1,036	-	-	14,435
O.7	Ajax Depot Expansion	74,402	10,749	7,817	6,840	-	-	99,808
O.8	Oshawa/Whitby Depot Expansion	5,774	840	611	534	-	-	7,759
O.13	Cycling Infill Projects	36,224	5,385	1,958	1,713	167,553	28,104	240,937
O.14	Seaton Phase 1 Front-ending Agreement - Whites Rd. (Taunton Rd. to Hwy 7) (Note 4)	26,688,864	-	-	-	-	-	26,688,864

REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
REGIONAL ROADS CAPITAL PROJECT SPENDING
FOR THE YEAR ENDED DECEMBER 31, 2025

Schedule 9

Development Charge Study Item Number	Capital Project	Residential Development Charges	Commercial Development Charges	Industrial Development Charges	Institutional Development Charges	General Tax	Other Financing	Total
		\$	\$	\$	\$	\$	\$	\$
O.15	Seaton Phase 1 Front-ending Agreement - Peter Matthew Dr. (Brock Rd. to Alexander Knox Rd.) (Note 4)	3,185,168	-	-	-	-	-	3,185,168
Total		54,962,737	3,255,428	3,026,659	722,639	11,131,026	1,961,807	75,060,297

Notes:

- (1) General Tax includes Road Rehabilitation Reserve, Roads Capital Reserve, Road and Bridge Rehabilitation Reserve Funds, Transit Capital Reserve and General Tax sources.
- (2) Other financing includes Subsidy, Subdividers' / Property Owners' Share, Other Municipality's Share, and Seaton Private Landowners' Share.
- (3) Regionally designed and constructed works partially financed by Residential Development Charge credits in accordance with the Seaton Landowners Group agreement.
- (4) Landowner designed and constructed works were financed by Residential Development Charge credits in accordance with the Seaton Landowners Group agreement.

REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL DEVELOPMENT CHARGES
PARAMEDIC SERVICES CAPITAL PROJECT SPENDING
FOR THE YEAR ENDED DECEMBER 31, 2025

Schedule 10

Development Charge Study		Residential Development	Other		Description	Total
Item Number	Capital Project	Charges	General Tax	Financing		
		\$	\$	\$		\$
2	Ambulances with Defibrillator and Related Equipment	272,741	97,666	-		370,408
3	Seaton Paramedic Station	174,320	521,434	430	Subsidy	696,185
6	Bowmanville Paramedic Station	337,960	1,320,411	-		1,658,371
Total		785,021	1,939,512	430		2,724,963

Note:

General Tax includes Capital Impact Stabilization Reserve Fund, Capital Project Reserve, General Levy Stabilization Reserve Fund, Climate Change Mitigation & Environmental Initiatives Reserve Fund and General Tax sources.

REGIONAL MUNICIPALITY OF DURHAM
 RESERVE FUND STATEMENT FOR RESIDENTIAL DEVELOPMENT CHARGES
 GO TRANSIT CAPITAL PROJECT SPENDING
 FOR THE YEAR ENDED DECEMBER 31, 2025

Schedule 11

Capital Project	Residential Development Charges	Non-Development Charges	Total
	\$	\$	\$
Growth / Enhancement Program for GO Transit	1,147,322	-	1,147,322
Total	1,147,322	-	1,147,322

Note:

In accordance with Regional Council direction, payment to Metrolinx for the Region's share of GO Transit Growth Capital has been limited to the amount of Development Charges collected by the Region in the year for GO Transit purposes.

REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
TRANSIT CAPITAL PROJECT SPENDING
FOR THE YEAR ENDED DECEMBER 31, 2025

Schedule 12

Development Charge Study Item Number	Capital Project	Residential Development Charges	Non-Residential Development Charges	General Tax	Other Financing	Description	Total
		\$	\$	\$	\$		\$
Table 5-1	New Bus Storage/Servicing facility - 2400 Thornton Rd.	229,447	97,022	51,709	41,165	Ontario Gas Tax	419,343
Table 5-1	Conventional Buses	825,459	62,469	41,681	483,639	Canada Community-Building Fund	1,413,248
Table 5-1	Buses - Bus Rapid Transit (BRT)	11,356,013	2,462,582	-	125,156	Ontario Gas Tax	13,943,751
	Total	12,410,920	2,622,073	93,390	649,960		15,776,342

Note:
Refer to Table 5-1 (Page 5-4) "Regional Transit Service - Infrastructure Costs Included in the D.C. Calculation" of the 2022 Regional Transit Service Development Charges Background Study for estimated capital costs.

REGIONAL MUNICIPALITY OF DURHAM
RESERVE FUND STATEMENT FOR RESIDENTIAL DEVELOPMENT CHARGES
LONG-TERM CARE CAPITAL PROJECT SPENDING
FOR THE YEAR ENDED DECEMBER 31, 2025

Schedule 13

Development Charge Study Item Number	Capital Project	Residential Development Charges	General Tax	Other Financing	Description	Total
		\$	\$			\$
2	Seaton Long Term Care Facility, Pickering	-	13,482,445	43,723,666	Debentures	57,206,112
Total		-	13,482,445	43,723,666		57,206,112

Notes:

(1) General Tax includes Capital Project Reserve and General Tax sources.

(2) In 2025, debt in the amount of \$67,361,000, of which \$26,735,696 is recoverable from residential development charges, was issued for the Seaton Long-Term Care Facility.

REGIONAL MUNICIPALITY OF DURHAM
 RESERVE FUND STATEMENT FOR RESIDENTIAL DEVELOPMENT CHARGES
 POLICE CAPITAL PROJECT SPENDING
 FOR THE YEAR ENDED DECEMBER 31, 2025

Schedule 14

Development Charge Study		Residential Development			
Item Number	Capital Project	Charges	General Tax	Other Financing	Total Financing
		\$	\$	\$	\$
6	Operations Training Centre - Phase 2	3,499,046	3,272,496	11,067,170	17,838,713
Total		3,499,046	3,272,496	11,067,170	17,838,713

Notes:

(1) General Tax includes Capital Project Reserve and General Tax sources.

(2) Other Financing represents Debentures that will be repaid from general tax sources.

REGIONAL MUNICIPALITY OF DURHAM
DEVELOPMENT CHARGES CREDITS STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2025

Schedule 15
Revised

	Residential Development Charges			Area Specific Development Charges	
	Sanitary Sewerage		Roads	Sanitary Sewerage	Water
	West Whitby Landowners Group	Ontario Realty Corporation, Lebovic Enterprises Limited and Mattamy (Brock Road) Limited	Seaton Landowners Group (Note 3)	Seaton Landowners Group (Note 3)	Seaton Landowners Group (Note 3)
	\$	\$	\$	\$	\$
Balance as at January 1, 2025	6,234,445	419,041	159,760,005	119,444,849	42,847,693
Residential/Non-residential (Note 2)	-	-	4,666,415	5,006,116	1,763,579
Residential/Non-residential Adjustment (Note 4)	-	-	10,442,097	(8,364,794)	(7,014,487)
Total Credits Granted	-	-	15,108,512	(3,358,678)	(5,250,908)
Residential/Non-residential	-	-	8,965,293	3,404,397	3,259,985
Total Credits Used	-	-	8,965,293	3,404,397	3,259,985
Balance as at December 31, 2025	6,234,445	419,041	165,903,223	112,681,774	34,336,800

Notes:

- (1) Section 12 of O. Reg 82/98 (Treasurer's Statement) requires information about development charge credits. Credits are granted upon approval of Council Reports or upon installation of servicing and are used as Subdivision Agreements are signed or as building permits are issued.
- (2) Credits granted will be applied to residential or non-residential development as per the Seaton Phase 1 Regional Infrastructure Front Ending Agreement.
- (3) Credits granted to Seaton Landowners Group are indexed annually on July 1 as provided in the Seaton Phase 1 Regional Infrastructure Front Ending Agreement. Due to adjustment of indexing rates, audited financial statements results may differ.
- (4) Credits granted in 2024 to residential or non-residential development based on the Seaton Phase 1 Regional Infrastructure Front Ending Agreement were adjusted in 2025.

REGIONAL MUNICIPALITY OF DURHAM
DEFERRED DEVELOPMENT CHARGES RECEIVABLE STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2025

Schedule 16

	Residential Development Charges								
	Water Supply	Sanitary Sewage	Regional Roads	Police	Long-Term Care	Development Related Studies	Paramedic Services	GO Transit	Regional Transit
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance as at January 1, 2025	1,956,756	1,905,340	1,921,551	148,691	3,689	3,689	35,095	149,982	236,661
Project Occupancy / Deferral Granted	69,023	66,409	44,765	5,480	146	146	1,306	6,044	6,798
Total DCs Receivable	69,023	66,409	44,765	5,480	146	146	1,306	6,044	6,798
Instalment Payments Received	557,184	542,137	535,646	42,456	1,058	1,058	10,031	43,161	66,619
Total Payments Received	557,184	542,137	535,646	42,456	1,058	1,058	10,031	43,161	66,619
Balance as at December 31, 2025	1,468,596	1,429,612	1,430,670	111,715	2,777	2,777	26,371	112,866	176,840

Notes:

- (1) Development charges for rental housing and institutional development as defined in the Development Charges Act are payable in equal annual instalments beginning on the earlier of the date of the issuance of a permit under the Building Code Act, 1992 authorizing occupation of the building and the date the building is first occupied, and continuing on the following five anniversaries of that date.
- (2) Payments received during the year are included in Development Charge revenue in the applicable category on Schedule 1.
- (3) The GO Transit Growth Capital Program has been terminated by the Province and the Deferred Development Charges outstanding as of December 31, 2025 will not be collected.
- (4) Health and Social Services and Housing Services became ineligible services for which development charges can be collected as a result of changes to the Development Charge Act, 1997 through Bill 197 and COVID-19 Economic Recovery Act, 2020. Development charges funds previously collected and yet to be collected as a result of deferrals, are to be used for the same purpose for which the development charge was established and are deemed to be a general capital reserve fund, in accordance with the Development Charge Act, 1997. Accordingly, By-law 2025-007, approved January 29, 2025, authorized the transfer of funds collected or receivable for these services to be transferred to the Capital Impact Stabilization reserve fund and the Affordable and Social Housing reserve fund, respectively.
- (5) In 2025, Regional Council approved an Industrial Development Charge Deferral Program that allows industrial developers the option to enter into a deferral agreement, enabling them to pay development charges over five years (i.e. in six equal annual payments), with the first payment due at occupancy and the remaining five payments on the anniversary date of occupancy. The deferred amount is subject to a 2.6 per cent interest rate, which begins accruing at occupancy. Of the applications received during the year, three have resulted in executed deferral agreements. The deferred development charges for water supply, sanitary sewer and regional roads will be recognized as receivables once the projects reach

Description of Regional Services and Service Components

Category Of Regional Services	Service Components
Water Supply	• Pumping Stations • Reservoirs • Feeder mains • Water Supply Plants and Municipal Works • Capital Equipment • Studies • Environmental Assessment • Water Use Efficiency Strategy • Well Interference
Sanitary Sewerage	• Sewage Pumping Stations and Forcemains • Trunk Sanitary Sewers • Water Pollution Control Plants • Sludge Storage and Disposal Facilities • Capital Equipment • Studies • Environmental Assessment • Water Use Efficiency
Regional Roads	• Regional Road Construction/Improvements/Urbanization • Improvements to Highway Interchanges/Grade Separations • Intersection and Corridor Improvements • Traffic Signals and Systems • Property Acquisition • Maintenance Facilities • Capital Equipment • Landscaping • Studies • Environmental Assessment
Regional Police	• Costs to Acquire Land or an Interest in Land, including a Leasehold Interest • Costs to Improve Land • Costs to Acquire, Lease, Construct or Improve Buildings and Structures • Costs to Acquire, Lease, Construct or Improve Facilities • Vehicles and Equipment
Long-Term Care	• Costs to Acquire Land or an Interest in Land, including a Leasehold Interest • Costs to Improve Land • Costs to Acquire, Lease, Construct or Improve Buildings and Structures • Costs to Acquire, Lease, Construct or Improve Facilities
Development Related Studies	• Growth Related Studies
Paramedic Services	• Land Ambulances and Equipment • Stations and Land
GO Transit	• Region's Share of GO Transit Growth Capital
Waste Diversion	• Waste Diversion Services
Transit	• Growth Related Capital Including Fleet, Facilities, Equipment, and System Improvements • Bus Stops and Shelters