Subject: Regional Development Charges Treasurer’s Statement 2025

Report to: Corporate Services Committee

Report date: Wednesday, July 15, 2026

Recommendations

That this report **BE RECEIVED** for information.

Key Facts

- The purpose of this report is to provide Regional Council with a statement relating to the Development Charges (DC) reserve fund activities for 2025 in accordance with the Province’s Development Charges Act, 1997 as amended (DCA) and Ontario Regulation 82/98. DCA requires the treasure statement goes to Council by June 30th and to Minister of Municipal Affairs and Housing (MMAH) by July 15th each year.
- The DC reserve fund reporting legislation requires municipalities to provide all sources of funding for anything funded from DC’s, including a compliance statement regarding imposing additional levies or requiring the construction of a service not authorized under the DCA and require the statement to be made available to the public.
- Total DC contributions in 2025 were $55.5 million, $22.5 million or 41% of the contributions were funded by the general tax levy ($20.8 million for mandatory and discretionary grants and incentives, and $1.7 million for Bill 23 requirements), further details are provided in Appendix 5. DC’s are collected in accordance with the DC By-law subject to provisions in the DCA.
- $22.5 million levy contribution to the total DC revenue represents approximately 4% of the 2025 general levy.
- At the end of 2025, $146.8 million in DC revenue is available for future growth-related projects after accounting for outstanding capital and operating commitments. The current DC funding required for growth-related projects in the 2026-2035 capital budget and forecast total $2.144 billion.
- Outstanding DC capital and operating commitments for active projects total $237.0 million. After considering the outstanding DC debt commitment total $195.1 million, the current DC reserves are fully committed.

- At the end of 2025, $5.5 million in unearned DC revenue was deferred under the mandatory residential DC deferrals in the DCA as per Bill 17, which came into force on November 3, 2025, allowing DCs to be paid at occupancy rather than at building permit issuance.

Financial Considerations

Regional DC revenues (RDCs) collected in accordance with the DC By-law are deposited in the DC reserve funds (as deferred revenues) and subsequently applied to eligible growth-related projects once those costs have been incurred. This report provides both summary level transaction information by reserve, and detailed funding information by project.

The Region expects to undertake capital expenditures for growth-related services over the term of the by-law, generally consistent with the estimates outlined in the 2022 Development Charges Background Study. The timing and extent of these expenditures will be reviewed on an ongoing basis and are subject to the availability of funding from DC collections. Based on current projections, planned capital spending commitments are anticipated to exceed available DC reserve balances.

DC reserves are necessary to move forward with the growth-related projects in the 2026-2035 capital budget and forecast, which includes $2.144 billion in DC funded projects.

The DC reserve funds for Police, Long-Term Care, and Ambulance Services are at risk of entering a deficit position due to significant outstanding capital commitments, combined with delays in DC collections resulting from the implementation of Bill 17. Staff will continue to monitor reserve balances and cash flow requirements closely. Where necessary, and in accordance with the provisions of the DCA, staff may temporarily borrow from other DC reserve funds to address short-term funding pressures and ensure the continuity of capital program delivery.

Analysis

In accordance with the DCA, this treasure statement must be prepared annually. The municipal treasurer must provide this statement to council by June 30 each year. A copy of this statement must then be submitted to the MMAH by July 15 of the same year. The annual statements will be made available to the public through the Development Charges section of the Region’s Website.

Appendix 1 to Report CSD 20-2026 shows the breakdown of reserve fund activity from January 1, 2025 to December 31, 2025. During this period, the total DC reserve balances (before accounting for outstanding commitments) increased $33.4 million, from $344.7 million to $378.1 million, net of investment income and transfer to current and capital funds. After accounting for outstanding capital and operating commitments to active projects and unearned revenues, the net available balance is $146.8 million at year-end 2025. This total will be applied to eligible growth-related capital projects in 2026 and throughout the rest of the forecast period.

Table 1 – Balance after commitments for each of the DC service categories (in millions)

Development Charge Category	Balance at December 31, 2025	Capital Commitments	Operating Commitments	Unearned DCs*	Available Balance at December 31, 2025
Growth Studies	$2.8	-	-$0.5	-	$2.3
Police Services**	$0.5	-$0.1	-	$0.1	$0.5
Services Related to Highways	$149.3	-$117.6	-	$2.3	$34.0
Wastewater**	$127.7	-$50.2	-$1.4	$1.7	$77.8
Water	$71.1	-$58.3	-	$0.9	$13.7
Ambulance Services	$3.8	-$2.3	-	$0.1	$1.6
Long Term Care	$4.5	-$1.6	-	$0.3	$3.2
Provincial Offenses Act	$0.5	-	-	-	$0.5
Public Health Services	$2.6	-	-	-	$2.6

Development Charge Category	Balance at December 31, 2025	Capital Commitments	Operating Commitments	Unearned DCs*	Available Balance at December 31, 2025
Housing Services	$1.6***	-$0.5	-	-	$1.1
Waste Diversion	$4.4	-$0.1	-***	-	$4.3
Transit Services	$6.5	-$4.3***	-	$0.1	$2.3
Public Works (Facilities & Fleet)	$2.8	-	-	$0.1	$2.9
Total	**$378.1**	**$(235.0)**	**$(1.9)**	**$5.6**	**$146.8**

*Bill 17, the Protect Ontario by Building Faster and Smarter Act, introduced a new DC deferral framework for non-rental residential development, effective November 3, 2025, allowing DCs to be paid at occupancy rather than at building permit issuance. In response, Niagara Region, in consultation with its auditor, records deferred DCs as accounts receivable with a corresponding unearned revenue liability on a quarterly basis for permits issued during the reporting period, reflecting that the obligation arises at permit issuance. Upon collection at occupancy, these amounts are reversed and recognized in the appropriate DC reserve funds, with interest allocated in accordance with the Region's Reserve and Reserve Fund Policy.

** Balance after commitments does not include funding allocation for approved future debt servicing costs, for Police Long-term Accommodations and South Niagara Wastewater Treatment Solution which were approved with funding from the respective RDC Reserves.

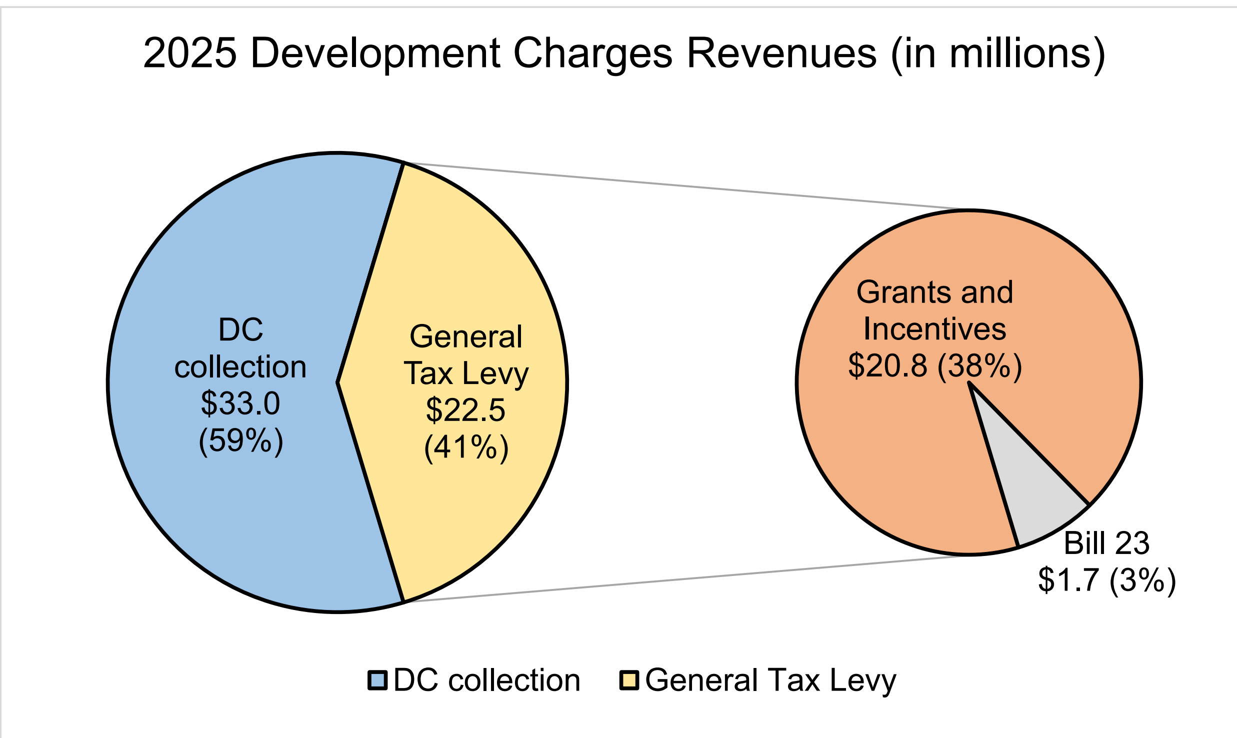
*** Reflects adjustment processed and after Q4 update Report CSD 6-2026.

**** Rounding will occasionally result in a "rounding error," which is the difference between the result produced using exact arithmetic and the result produced using rounded arithmetic (if you were to use your calculator and add up the rounded figures in the schedules).

Of the $146.8 million uncommitted year-end balance, $55.5 million was attributed to the DC revenues in 2025. It is important to note that included in that amount is $20.8 million in DC grants and incentives and $1.7 million in Bill 23 impacts for purpose-built rental residential units, both of which are funded by the general tax levy. $22.5 million levy contribution to the total DC revenue represents approximately 4% of the 2025 general levy. The remaining balance of $33 million was DC revenues collections paid by the developer.

Appendix 5 to Report CSD 20-2026 shows the breakdown of mandatory and discretionary grants and incentives from January 1, 2025 to December 31, 2025. Additional details for the grants and Bill 23 impacts are also discussed in greater detail in the 2025 Q4 Financial Update.

Chart 1 – 2025 Development Charges Revenue (in millions)



Bill 23 is encouraging municipalities to invest development charges collected on a timely basis. Beginning in 2023, municipalities are required to spend or allocate at least 60% of the monies in a reserve fund at the beginning of the year for water, wastewater and services related to a highway.

Based on existing commitments (active capital projects) and capital projects included in the nine-year capital forecast the Region will far exceed 60% allocation of the funds in each of the water, wastewater and services related to a highway categories.

Funding Growth Related Projects with DC Revenues

Included within the DC reserve fund activity in Appendix 1 to Report CSD 20-2026 are transfers from the DC reserve totaling $31.0 million to fund capital ($28.5 million) and operating ($2.5 million) projects in 2025. DCs are transferred to and recorded as project revenues as eligible costs are spent, matching funding with expenditures. Funding reviews occur quarterly with consideration of the expenditures incurred to date and respective funding sources.

Appendix 2 to Report CSD 20-2026 identifies active and completed/closed capital projects with approved budgeted DC funding totaling $470.4 million. In total, $229.0 million of DCs have been allocated to DC-funded capital projects. Of these capital projects, 170 projects are active and have received $28.5 million DC funding in 2025 to match expenditures occurred. The total outstanding DC commitment of the active projects is $235.0 million.

On average, DC funded projects have spent 49% of their respective budgets in 2025, compared to 56% in 2024.

Appendix 3 to Report CSD 20- 2026 identifies the active and closed operating projects in 2025 to which $21.3 million in DC has been applied, along with a summary of life-to-date expenditures and other approved funding sources providing partial funding to the project.

Appendix 4 to Report CSD 20-2026 provides supplemental information required as outlined in O. Reg 82/98, including a description of the DC service categories, outstanding prepayment agreements with developers, and a summary of any borrowing from the DC reserve funds (if applicable). Similar to previous Treasurer's Statements on DC reserve funds, there are no credits recognized under section 17 or borrowing amounts to report. The Region is also required to make a statement regarding its compliance with Sections 59.1(1) & (2) of the amended DCA respecting imposing additional levies or requiring the additional levies or construction of services not authorized under the DCA, none exist in the Region, therefore no statement is required.

Alternatives Reviewed

Alternatives are not applicable as this report provides historic and legislatively required information. The Development Charges Act, 1997 as amended requires that this report be provided annually to Council and made available to the public.

Relationship to Council Strategic Priorities

Regional Development Charges are a major source of funding for growth projects in the capital budget. As such, Regional Development Charges assist in achieving the strategic priority of Sustainable Region.

Other Pertinent Reports

- CSD 28-2025 Bill 17, Protect Ontario by Building Faster and Smarter Act, 2025 - Proposed Changes to the Development Charges Act, 1997

  (https://pub-niagararegion.escribemeetings.com/Meeting.aspx?Id=f7c087a6-8a20-4866-a40e-100464d35bea&Agenda=Merged&lang=English&Item=32&Tab=attachments)

- CSD 55-2025 2026 Capital Budget

  (https://pub-niagararegion.escribemeetings.com/Meeting.aspx?Id=6d0966bf-f96c-4eee-b4d4-828def08e899&Agenda=Merged&lang=English&Item=12&Tab=attachments)

- CSD 6-2026 2025 Year-End Results and Transfer Report

  (https://pub-niagararegion.escribemeetings.com/Meeting.aspx?Id=f6260ed5-9d51-4f0c-b697-918b46703368&Agenda=Merged&lang=English&Item=15&Tab=attachments)

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Appendices

Appendix 1	DC Reserve Fund Activity
Appendix 2	Capital Projects Funded with DCs in 2025
Appendix 3	Operating Projects Funded with DCs in 2025
Appendix 4	Description of Services
Appendix 5	Mandatory and Discretionary DC Grants

Niagara Region
2025 Development Charges Reserve Fund Statement Statement of Activity - January 1, 2025 to December 31, 2025

Development Charge Category	Balance at December 31, 2024	Development Charges Revenue (1)	Interest Income (2)	Transfer to Current Fund (see appendix 3)	Transfer to Capital Fund (see appendix 2)	Transfers from External/Other	Balance at December 31, 2025	Capital and Operating Commitments for Active Projects (3)	Unearned Revenues (Deferrals) (4)	Available Balance at December 31, 2025	Future Capital and Operating Commitments for Debt and Forecasted Projects	Notes
Growth Studies	$ 2,611,577	$ 237,718	$ 65,852	$ (147,100)	$ -	$ -	**$ 2,768,047**	$ (498,054)	$ 19,026	**$ 2,289,018**	$ -	
Police Services	$ 1,276,020	$ 780,231	$ 22,573	$ (882,503)	$ (687,067)	$ -	**$ 509,254**	$ (89,568)	$ 67,849	**$ 487,535**	$ (17,650,054)	(5)
Services Related to Highways	$ 128,125,988	$ 22,248,377	$ 3,410,429	$ (10,000)	$ (4,510,474)	$ -	**$ 149,264,319**	$ (117,585,306)	$ 2,256,778	**$ 33,935,791**	$ -	
Wastewater	$ 122,463,004	$ 16,573,920	$ 3,078,787	$ (1,240,039)	$ (13,163,101)	$ -	**$ 127,712,571**	$ (51,666,944)	$ 1,709,501	**$ 77,755,128**	$ (177,446,633)	(6)
Water	$ 69,264,711	$ 9,176,101	$ 1,723,351	$ (157,178)	$ (8,889,140)	$ -	**$ 71,117,846**	$ (58,319,885)	$ 919,548	**$ 13,717,509**	$ -	
Ambulance Services	$ 3,645,288	$ 564,000	$ 91,441	$ -	$ (508,745)	$ -	**$ 3,791,984**	$ (2,267,882)	$ 60,669	**$ 1,584,770**	$ -	
Long Term Care	$ 2,567,518	$ 2,737,996	$ 89,614	$ -	$ (889,201)	$ -	**$ 4,505,926**	$ (1,611,429)	$ 283,421	**$ 3,177,918**	$ -	
Provincial Offenses Act	$ 465,527	$ 15,992	$ 11,696	$ -	$ -	$ -	**$ 493,215**	$ -	$ -	**$ 493,215**	$ -	
Public Health Services	$ 2,494,353	$ 38,450	$ 62,085	$ -	$ -	$ -	**$ 2,594,889**	$ -	$ -	**$ 2,594,889**	$ -	
Housing Services	$ 376,026	$ 806,844	$ -	$ -	$ 372,586	$ -	**$ 1,555,455**	$ (508,280)	$ -	**$ 1,047,175**	$ -	(7)
Waste Diversion	$ 4,114,050	$ 425,180	$ 104,385	$ (30,000)	$ (209,568)	$ -	**$ 4,404,047**	$ (121,646)	$ 40,027	**$ 4,322,428**	$ -	(8)
Transit Services	$ 5,121,137	$ 1,225,871	$ 142,981	$ -	$ (1,769)	$ -	**$ 6,488,220**	$ (4,306,479)	$ 112,004	**$ 2,293,746**	$ -	(9)
Public Works (Facilities & Fleet)	$ 2,139,182	$ 645,967	$ 61,591	$ -	$ -	$ -	**$ 2,846,741**	$ -	$ 65,515	**$ 2,912,256**	$ -	
Total	**$ 344,664,380**	**$ 55,476,647**	**$ 8,864,785**	**$ (2,466,820)**	**$ (28,486,480)**	**$ -**	**$ 378,052,513**	**$ (236,975,472)**	**$ 5,534,338**	**$ 146,611,378**	$ (195,096,687)	

(1) Includes $22.5 million in tax levy supported funding ($20.8 million for grants/incentives, $1.7 million for Bill 23 impacts) to pay for the exemptions in the DC By-Law, DC Act and Bill 23.
(2) Interest Income is allocated to DC Reserve Funds in accordance with the Reserve and Reserve Fund Policy (C4-002)
(3) At year end, a review of the status of the respective capital and operating projects is completed and development charge revenue earned is allocated accordingly.
The capital ($233.2M) and operating ($2M) commitment represents the share of approved capital project expenditures that have been budgeted to be funded by development charges, but for which the related expenditures are yet to occur.
(4) At the end of 2025, $5.5M in unearned DC revenue was deferred under the mandatory residential DC deferrals in the DCA as per Bill 17, which came into force on November 3, 2025, allowing DCs to be paid at occupancy rather than at building permit issuance.
We are recommending to return $1,755,553 to the Housing Services Reserve as the funding in the development charge account was ultimately sufficient.
(5) Growth related component of discounted total issued debt payment to fund Police Long-term Accommodation project over the life of the debenture from 2023-2045.
(6) Growth related component of the total unissued debt payment to fund the South Niagara Wastewater Treatment Solution, projected to be issued in 2027 or later.
(7) Transfer to capital for housing services is after adjustment processed after Q4 update CSD 6-2026.
(8) Adjustment for operating commitment from DCs has been identified following the 2025 Year-End Results and Transfer Report.
(9) Adjustment for capital commitment from DCs has been identified following the 2025 Year-End Results and Transfer Report.
(10) Rounding will occasionally result in a “rounding error,” which is the difference between the result produced using exact arithmetic and the result produced using rounded arithmetic (if you were to use your calculator and add up the rounded figures in the schedules).

Niagara Region

2025 Development Charge Reserve Fund Statement Capital

Projects Budgeted with Development Charges 2025

		Development Charges Transferred to Projects				Approved Budget by Funding Source (at 2025 Year-End)						
Project	**Project Description**	**Prior Years**	**Current Year**	**Total**	**Total Expenditures (Life-to-Date)**	**Development Charge Fund**	**Levy Reserve**	**Rate Reserves**	**Debt Funding**	**Gas Tax Funding**	**External Recovery**	**Total Budget**
Projects with spend												
EMS												
20001201	20-Ann Ambulance&Equip Replace	(170,107)	-	(170,107)	(2,814,891)	(199,898)	(3,102,201)	-	-	-	-	(3,302,099)
20001654	22-EMS New ERV's	(139,336)	(46,602)	(185,937)	(309,896)	(263,316)	(29,258)	-	-	-	(146,287)	(438,861)
20001759	23-New Ambulances	(858,013)	(90,366)	(948,379)	(983,072)	(1,093,459)	(40,000)	-	-	-	-	(1,133,459)
20001761	23-New ERVs	(124,838)	(35,637)	(160,475)	(268,619)	(261,413)	(176,166)	-	-	-	-	(437,579)
20000117	Long-trm Acc - EMS Central Hub	-	(12,241)	(12,241)	(55,551)	(858,360)	-		(3,036,890)	-	-	(3,895,250)
20002115	25-New ERVs	-	(98,377)	(98,377)	(219,003)	(194,198)	-		-	-	(238,118)	(432,316)
20002121	25-New Ambulances	-	(225,522)	(225,522)	(225,522)	(1,228,068)	-		-	-	-	(1,228,068)
EMS Total		(1,292,294)	(508,745)	(1,801,038)	(4,876,554)	(4,098,712)	(3,347,625)	-	(3,036,890)	-	(384,405)	(10,867,632)
Long Term Care												
10GD1505	20-LTC Fort Erie New Home	(10,872,933)	(30,866)	(10,903,799)	(85,208,041)	(10,994,464)	-	-	(70,634,403)	-	(4,287,680)	(85,916,547)
20001203	20-LTC St. Catharines New Home	(11,935,319)	(858,335)	(12,793,654)	(94,427,908)	(14,314,418)	-	-	(79,883,688)	-	(11,454,314)	(105,652,420)
Long Term Care Total		(22,808,252)	(889,201)	(23,697,453)	(179,635,948)	(25,308,882)	-	-	(150,518,091)	-	(15,741,994)	(191,568,967)
Social Housing												
20000680	18-NRH New Development	(13,099,953)	-	(13,099,953)	(19,402,607)	(14,132,500)	(3,061,500)	-	-	-	(3,721,000)	(20,915,000)
20001518	SSRF NF Supportive Housing Ren	(1,088,237)	-	(1,088,237)	(4,504,287)	(1,100,000)	(500,000)	-	-	-	(2,950,000)	(4,550,000)
20000752	18-Social Housing ASD Reqs	(1,417,500)	(157,500)	(1,575,000)	(1,750,000)	(1,575,000)	(175,000)	-	-	-	-	(1,750,000)
20001477	20-NRH MultiRes Int East Main	(2,286,492)	483,170	(1,803,322)	(12,984,577)	(2,465,243)	(100,000)	-	-	-	(11,181,255)	(13,746,498)
20001677	NRH Prop Acq - Fort Erie	(538,636)	47,028	(491,608)	(8,821,368)	(500,000)	(2,155,660)	-	-	-	(6,316,296)	(8,971,956)
20002092	25-NRH Ann New Dvlop Planning	-	(112)	(112)	(157)	(500,000)	(200,000)	-	-	-	-	(700,000)
Social Housing Total		(18,430,817)	372,586	(18,058,232)	(47,462,996)	(20,272,743)	(6,192,160)	-	-	-	(24,168,551)	(50,633,454)
Police Services												
10PO0515	Long-term Acc - NRPS HQ & D2	(3,785,197)	-	(3,785,197)	(67,759,486)	(3,785,232)	985,380	-	(64,766,503)	-	(193,767)	(67,760,121)
20001823	24-NRPS-Increase Fleet Quant'	(631,695)	(234,475)	(866,170)	(866,170)	(866,173)	-	-	-	-	-	(866,173)
20002097	25-NRPS Increase Fleet Quant	-	(452,592)	(452,592)	(452,592)	(542,160)	-	-	-	-	-	(542,160)
Police Services Total		(4,416,891)	(687,067)	(5,103,959)	(69,078,248)	(5,193,565)	985,380	-	(64,766,503)	-	(193,767)	(69,168,454)
Services Related to Highways												
10RC1566	81-St Paul W CNR Bridge-SC	(1,077,785)	(1,292,622)	(2,370,408)	(13,943,596)	(2,385,670)	-	-	(6,285,205)	(5,362,500)	-	(14,033,375)
10RC1236	New Escarpment Crossing	(935,352)	(23,963)	(959,315)	(1,288,054)	(3,670,000)	(1,030,000)	-	-	-	-	(4,700,000)
10RC1344	55-Con 6/EW Line-NOTL	(7,991,478)	(80,949)	(8,072,427)	(10,414,095)	(9,023,514)	(1,710,061)	-	(907,500)	-	-	(11,641,076)
10RC1554	Glendale Ave Interchange @ QEW	(11,454,482)	(416,885)	(11,871,367)	(14,456,168)	(12,117,249)	(2,138,338)	-	-	-	(500,000)	(14,755,587)
10RC0939	South Niag East West Arterial	(30,492)	-	(30,492)	(30,492)	(500,000)	-	-	-	-	-	(500,000)
10RC0940	Hwy 406@Third Interchange-SC	(548,020)	-	(548,020)	(727,373)	(1,100,000)	(360,000)	-	-	-	-	(1,460,000)

Project	Project Description	Prior Years	Current Year	Total	Total Expenditures (Life-to-Date)	Development Charge Fund	Levy Reserve	Rate Reserves	Debt Funding	Gas Tax Funding	External Recovery	Total Budget
20000491	2017-Cpcty RR37 406-Rice-Mer-Q	(516,080)	(11,486)	(527,566)	(620,666)	(1,381,250)	(243,750)	-	-	-	-	(1,625,000)
20000503	Cpcty Imp-98-Charnwood-McLeod	(1,781,758)	-	(1,781,758)	(4,407,277)	(1,843,500)	(1,016,500)	-	-	(1,700,000)	-	(4,560,000)
20000901	19-Cpcty Imprv-New West St.Cat	(5,973)	-	(5,973)	(6,399)	(700,000)	(50,000)	-	-	-	-	(750,000)
20001191	20-Cpcty Imprv-RR98 Montrose R	(21,882,087)	3,573,051	(18,309,036)	(21,540,042)	(46,266,801)	(4,345,685)	-	(3,819,045)	-	-	(54,431,531)
10RC0816	57-TSR Ext-NF	(10,416,393)	(269,585)	(10,685,978)	(14,297,474)	(15,830,000)	(1,903,022)	-	(2,750,000)	(696,978)	-	(21,180,000)
10RC1329	10-Livingston/QEW-GR	(1,903,305)	(651,737)	(2,555,042)	(3,321,288)	(22,948,000)	(2,187,000)	-	-	(1,995,000)	(2,700,000)	(29,830,000)
20001115	20 Ann-Illum Install&Upgrade	(70,491)	(2,210)	(72,702)	(727,016)	(100,000)	(900,000)	-	-	-	-	(1,000,000)
20000141	20-Roundabout at S Grimsby Rd	(65,444)	-	(65,444)	(4,328,244)	(68,195)	(1,681,805)	-	-	(2,759,863)	-	(4,509,863)
20000659	18-Int Imprv-57 @ Cardinal-NF	(59)	-	(59)	(59)	(150,000)	-	-	-	-	-	(150,000)
20000928	19-Int Impr-RR100 Four MileCrk	(434,110)	(141,478)	(575,587)	(600,613)	(2,875,000)	(125,000)	-	-	-	-	(3,000,000)
20001185	20-Int Imprv - RR 49 McLeod Rd	(2,008)	(91)	(2,099)	(2,230)	(1,600,000)	(100,000)	-	-	-	-	(1,700,000)
10RC0627	38-QEW/Fourth-SC	(15,282,019)	-	(15,282,019)	(18,180,027)	(15,729,817)	(1,705,854)	-	(920,000)	-	(372,155)	(18,727,826)
10RC1172	20-Station/Rice-Ph3-PL	(1,077,138)	-	(1,077,138)	(2,931,893)	(1,154,700)	268,487	-	(281,798)	(1,975,000)	-	(3,143,011)
10RC1447	69-Effingham/Wessel-PH 2-SC	(634,237)	(81)	(634,317)	(6,343,170)	(760,425)	326,180	-	(720,000)	(6,450,000)	-	(7,604,245)
10RC1558	89-Dick's Creek Culvert-SC	(2,447)	-	(2,447)	(24,473)	(75,000)	-	-	(675,000)	-	-	(750,000)
10RC1559	69-Wessel/Centre PH3-Li	(504,383)	(18,048)	(522,431)	(5,200,911)	(700,000)	481,350	-	(6,062,500)	(687,500)	-	(6,968,650)
10RC1560	1-Albert/Lakeshore-FE	(2,626,308)	(7,180)	(2,633,488)	(6,565,963)	(2,759,600)	(2,602,701)	-	(1,249,777)	-	(268,112)	(6,880,190)
10RC1562	RR 42 - Ontario Street EA	(5,565,465)	829,096	(4,736,369)	(13,405,233)	(6,446,244)	(4,810,907)	-	(450,000)	(6,537,500)	-	(18,244,651)
10RC1563	45-RR4/RR63-WF	(70,027)	(127)	(70,153)	(701,533)	(177,500)	(337,500)	-	(1,260,000)	-	-	(1,775,000)
10RC1564	81-Durham/Lincoln-LI	(186,565)	(430,125)	(616,690)	(1,495,364)	(5,471,384)	(2,583,253)	-	(900,000)	(4,312,500)	-	(13,267,137)
10RC1567	27-PCD/Lincoln-WE	(417,195)	(851)	(418,046)	(4,171,954)	(420,000)	(3,771,450)	-	-	-	-	(4,191,450)
10PR1007	RR 77(Fourth Ave), D'Ilario #	(186,659)	-	(186,659)	(186,659)	(222,000)	-	-	-	-	-	(222,000)
20000145	63-Wellandport/Com Cntre-WL	(43,295)	(7,616)	(50,911)	(490,250)	(67,500)	(582,500)	-	-	-	-	(650,000)
20000147	89-Welland Canal/Homer-NOTL	(21,373)	(10,569)	(31,942)	(417,709)	(65,000)	(785,000)	-	-	-	-	(850,000)
20000319	St Davids Road East	(469,217)	-	(469,217)	(5,065,211)	(491,800)	(4,413,100)	-	-	-	(404,100)	(5,309,000)
20000486	2017-Rehab RR 48 Carlton-Scott	(115,677)	(67,000)	(182,677)	(456,692)	(228,000)	(342,000)	-	-	-	-	(570,000)
20000488	2017-Rehab RR 87 Locke to Ann	(32,995)	(39,070)	(72,066)	(344,662)	(287,500)	(1,087,500)	-	-	-	-	(1,375,000)
20000667	18- Rehab 49-HEPC to Wil P2-NF	(452,747)	(159,569)	(612,316)	(720,372)	(5,610,000)	(990,000)	-	-	-	-	(6,600,000)
20000668	18-Rehab 81-Burgoyne to CNR-SC	(230)	-	(230)	(2,300)	(50,000)	(450,000)	-	-	-	-	(500,000)
20000897	19-Rds Rehab RR20 - Griffin St	(131,877)	(196,909)	(328,786)	(877,961)	(2,201,825)	(450,000)	-	(3,227,737)	-	-	(5,879,562)
20000898	19-Rds Rehab - RR 72 Louth St	(166,144)	(8,657)	(174,801)	(437,002)	(440,000)	(660,000)	-	-	-	-	(1,100,000)
20000900	19-Rds Rehab - RR 81 Main St	(21,099)	(3,055)	(24,154)	(241,543)	(45,000)	(405,000)	-	-	-	-	(450,000)
20000905	19 Ann-Illum Install&Upgrade	(74,772)	-	(74,772)	(747,719)	(75,000)	(675,000)	-	-	-	-	(750,000)
20000912	19 Ann-Roads Resurfacing	(884,322)	-	(884,322)	(8,843,217)	(884,400)	(3,159,600)	-	-	(4,800,000)	-	(8,844,000)
20001122	20 Ann-Roads Resurfacing	(831,127)	26,820	(804,307)	(8,043,073)	(834,473)	-	-	(3,343,334)	(4,166,922)	-	(8,344,729)
20001183	20-Rds Rehab-Misc Road Constru	(72,437)	(1,916)	(74,353)	(718,743)	(75,000)	(60,000)	-	-	(590,000)	-	(725,000)
20001186	20-Rds Rehab - RR 20 Lundy's L	(43,267)	(9,598)	(52,865)	(528,648)	(420,000)	(3,780,000)	-	-	-	-	(4,200,000)
20001194	20-Rds Rehab-RR56 Burleigh Hil	(34,900)	(3,121)	(38,021)	(380,208)	(40,000)	(360,000)	-	-	-	-	(400,000)
20000915	19 Ann-Patrol Yard Imprv	(305,175)	(4,640)	(309,815)	(860,596)	(360,000)	(640,000)	-	-	-	-	(1,000,000)

Project	Project Description	Prior Years	Current Year	Total	Total Expenditures (Life-to-Date)	Development Charge Fund	Levy Reserve	Rate Reserves	Debt Funding	Gas Tax Funding	External Recovery	Total Budget
20001125	20 Ann-Patrol Yard Imprv	(198,896)	(29,702)	(228,598)	(634,994)	(360,000)	(640,000)	-	-	-	-	(1,000,000)
20001251	19-Ann-Intellgnt Transport Sys	(28,568)	(1,214)	(29,782)	(296,545)	(30,000)	(270,000)	-	-	-	-	(300,000)
20001252	19-Ann-Traffic Signal Equipmen	(64,346)	-	(64,346)	(643,463)	(65,000)	(585,000)	-	-	-	-	(650,000)
20001254	19-RR41 (Woodlawn Av) @ Seaway	(26,784)	-	(26,784)	(267,841)	(27,500)	(247,500)	-	-	-	-	(275,000)
20001343	23 Ann-Traffic Signal Program	(102)	-	(102)	-	-	-	-	-	-	-	-
20001512	20-TS Minor RBD - Asset Mgmt	(38,964)	-	(38,964)	(389,641)	(46,800)	(421,200)	-	-	-	-	(468,000)
20001513	20-TS Advance Design	(4,148)	(895)	(5,043)	(50,428)	(5,000)	(45,000)	-	-	-	-	(50,000)
20001514	20-TS Upgrades	(5,734)	-	(5,734)	(57,339)	(5,839)	(52,551)	-	-	-	-	(58,390)
20001516	20-Intelligent Trans Systems	(22,374)	(4,134)	(26,508)	(265,080)	(30,000)	(270,000)	-	-	-	-	(300,000)
20000988	RR25 Netherby @ RR116 Sodom	(46,397)	-	(46,397)	(463,970)	(48,700)	(438,300)	-	-	-	-	(487,000)
20000991	RR36 South Pelham @ Thorold Rd	(4,554)	(10,129)	(14,683)	(146,830)	(50,000)	(450,000)	-	-	-	-	(500,000)
20001253	19-RR91 Westchester Av @ Blain	(38,319)	(0)	(38,319)	(383,186)	(42,500)	(382,500)	-	-	-	-	(425,000)
20001507	20-TS RBD-Niagara @ Welland	(52,256)	-	(52,256)	(522,562)	(52,258)	(470,323)	-	-	-	-	(522,581)
20001508	20-TS RBD-PCharles@ Fitch	(34,768)	-	(34,768)	(347,682)	(36,726)	(330,535)	-	-	-	-	(367,261)
20001509	20-TS RBD-Woodlawn @ Niagara	(35,908)	-	(35,908)	(359,082)	(37,458)	(337,121)	-	-	-	-	(374,579)
20001510	20-TS RBD-Queenstn @ Echester	(40,853)	(48)	(40,901)	(409,018)	(42,230)	(380,074)	-	-	-	-	(422,304)
20001511	20-TS RBD-Niagara @ Lakeshore	(34,136)	-	(34,136)	(341,355)	(37,189)	(334,696)	-	-	-	-	(371,885)
20001515	20-New Traffic Control Devices	(19,232)	-	(19,232)	(192,318)	(21,500)	(193,500)	-	-	-	-	(215,000)
20000489	2017-Rehab RR 529 Webber-River	(193,133)	(13)	(193,146)	(2,156,795)	(300,000)	0	-	-	(2,850,245)	(199,755)	(3,350,000)
20001317	21 Ann-Roads Resurfacing	(976,893)	(11)	(976,904)	(9,769,044)	(1,000,000)	(4,832,270)	-	-	(4,167,730)	-	(10,000,000)
20000139	Cpcty Imprv - RR 81 Main St	(100,328)	(136,776)	(237,104)	(651,689)	(4,275,000)	(1,475,000)	-	(6,000,000)	-	-	(11,750,000)
20001618	22 Ann-Roads Resurfacing	(1,184,086)	(57,344)	(1,241,430)	(12,414,302)	(1,250,000)	(501,052)	-	(1,948,948)	(8,800,000)	-	(12,500,000)
20001619	22 Ann-Rds Rehab Misc Const	(28,562)	(4,958)	(33,520)	(335,202)	(100,000)	(340,000)	-	(560,000)	-	-	(1,000,000)
20001620	22-RR61 Twnlne Stnly to 4 Mile	(2,095)	(10)	(2,105)	(21,051)	(30,000)	(270,000)	-	-	-	-	(300,000)
20001626	22-Rds Rehab-RR116 Lyons Wllck	(2,006)	(157)	(2,163)	(21,630)	(30,000)	(270,000)	-	-	-	-	(300,000)
20001315	22 Ann-Traf Signal – Mjr Rblds	(31,557)	(4,098)	(35,655)	(356,783)	(36,600)	(329,400)	-	-	-	-	(366,000)
20000663	18-Struc Rpl-20 Arch 081210-SC	(93,985)	(1,427,049)	(1,521,035)	(8,238,253)	(1,850,000)	-	-	(5,020,000)	(3,150,000)	-	(10,020,000)
20001407	21-Struc Rehab-020220 Hwy20 Br	(97,027)	-	(97,027)	(4,851,363)	(107,027)	(744,336)	-	-	(4,500,000)	-	(5,351,363)
20001187	20-Cpcty Imprv-RR512 Livingsto	(77,305)	(174,222)	(251,527)	(251,527)	(1,236,515)	-	-	-	-	-	(1,236,515)
20001765	Cpcty Imprv - 20 Hwy 20 Smithv	(6,755)	(85,484)	(92,239)	(92,239)	(1,150,000)	-	-	-	-	-	(1,150,000)
20001193	20-Int Imprv - RR 55 Niagara S	(57,556)	(52,219)	(109,774)	(114,940)	(4,250,000)	(200,000)	-	-	-	-	(4,450,000)
20001415	21-Int Imprv-RR81 StPaulW@Vans	(5,066)	(197,317)	(202,383)	(202,383)	(1,600,000)	-	-	-	-	-	(1,600,000)
20001308	23 Ann-Misc Road Properties	(10,063)	(6,667)	(16,730)	(19,682)	(170,000)	(30,000)	-	-	-	-	(200,000)
10RC0840	81-Vinhaven/23rd-LN	(139,679)	(26,532)	(166,211)	(893,845)	(450,000)	(1,500,000)	-	(470,000)	-	-	(2,420,000)
20000146	RR69 -Victoria to Rosedene PH1	(67,507)	(1,012,172)	(1,079,678)	(4,518,039)	(1,625,000)	(5,175,000)	-	-	-	-	(6,800,000)
20000664	18-Struc-HC North 020230-SC	(14,834)	(233,355)	(248,188)	(5,176,445)	(303,117)	(1,530,000)	-	(550,000)	(3,938,972)	-	(6,322,089)
20000665	18-Struc-JR Stork 038205-SC	(51,403)	(86,556)	(137,959)	(764,015)	(1,819,250)	(3,972,750)	-	-	(4,283,000)	-	(10,075,000)
20001616	22-Rds Rehab - RR 27 Main St W	(1,994)	(1,659)	(3,654)	(42,383)	(500,000)	(2,300,000)	-	-	(3,000,000)	-	(5,800,000)
20001927	24-Trnsp Sustainability Review	(7,788)	(1,470)	(9,258)	(10,286)	(540,000)	(60,000)	-	-	-	-	(600,000)

Project	Project Description	Prior Years	Current Year	Total	Total Expenditures (Life-to-Date)	Development Charge Fund	Levy Reserve	Rate Reserves	Debt Funding	Gas Tax Funding	External Recovery	Total Budget
20002023	24 Ann-Traffic Signal Program	(13,276)	(37,280)	(50,557)	(505,566)	(294,500)	(2,650,500)	-	-	-	-	(2,945,000)
20000896	19-Rds Rehab - RR 43 Bridge St	(62,901)	(51,919)	(114,819)	(1,550,061)	(250,000)	(3,125,000)	-	-	-	-	(3,375,000)
20001803	23-Ann Roads Resurfacing	(327,151)	(65,629)	(392,780)	(3,927,800)	(420,000)	(3,780,000)	-	-	-	-	(4,200,000)
20001873	23-Int Imprv-RR19Gilmore@Petit	(149,699)	-	(149,699)	(149,699)	(1,000,000)	-	-	-	-	-	(1,000,000)
20001880	23-TS Advance Design	(1,542)	(125)	(1,667)	(16,669)	(5,000)	(45,000)	-	-	-	-	(50,000)
20001881	23-PXO RR83 Carlton @ Oblate	(687)	(5,707)	(6,394)	(63,938)	(8,000)	(72,000)	-	-	-	-	(80,000)
20001882	23-TS RR81 Queenston @ Hartzel	(462)	(39,174)	(39,636)	(396,359)	(42,000)	(378,000)	-	-	-	-	(420,000)
20001883	23-TS RR124 Central @ Bertie	(83)	(39,049)	(39,132)	(391,320)	(42,000)	(378,000)	-	-	-	-	(420,000)
20001884	23-TS RR18 Ontario@ RR81 King	(361)	(33,370)	(33,731)	(337,308)	(42,000)	(378,000)	-	-	-	-	(420,000)
20001885	23-TS RR54 PCD @ RR29 Lincoln	(2,181)	(625)	(2,806)	(28,056)	(43,278)	(389,500)	-	-	-	-	(432,778)
20001886	23-TS Upgrades	(6,994)	(2,973)	(9,967)	(99,669)	(10,000)	(90,000)	-	-	-	-	(100,000)
20001772	Struc Rehab-045205-Oswego Crek	(371,273)	(45,844)	(417,117)	(834,234)	(4,212,500)	(4,212,500)	-	-	-	-	(8,425,000)
20001774	Rds Rehab - RR67 Pine St Beave	(423)	(5,726)	(6,149)	(24,596)	(287,500)	(862,500)	-	-	-	-	(1,150,000)
20001887	23-TS Minor RBD	(27,564)	(7,078)	(34,643)	(346,425)	(55,500)	(499,500)	-	-	-	-	(555,000)
20000895	19-IntImprv RR 24 VictoriaAve	-	(636,979)	(636,979)	(1,815,391)	(2,000,000)	(1,200,000)	-	-	(2,500,000)	-	(5,700,000)
20000930	19-Rds Fac Prog-Traf CntrlCnt	-	(60,895)	(60,895)	(139,552)	(240,000)	(310,000)	-	-	-	-	(550,000)
20001192	20-Struc Rehab - Glendale Ave	-	(36,517)	(36,517)	(274,079)	(1,132,500)	(3,367,500)	-	-	(4,000,000)	-	(8,500,000)
20001412	21-Cpcty Imprv-RR54 Rice Rd	-	(173)	(173)	(203)	(850,000)	(150,000)	-	-	-	-	(1,000,000)
20001624	22-Rds Rehab-RR2 Caistorville	-	(35,989)	(35,989)	(199,377)	(250,000)	(1,135,000)	-	-	-	-	(1,385,000)
20001625	22-Rds Rehab-RR116 Eagle Bowen	-	(6,921)	(6,921)	(31,143)	(500,000)	(1,750,000)	-	-	-	-	(2,250,000)
20001921	24-RR57 ThoroldStn at St.James	(50)	(16,701)	(16,752)	(33,503)	(475,000)	(475,000)	-	-	-	-	(950,000)
20001928	24-Transportation Master Plan	-	(61,268)	(61,268)	(68,076)	(900,000)	(100,000)	-	-	-	-	(1,000,000)
20001941	24-RR20 Canboro to Station	-	(16,170)	(16,170)	(161,703)	(75,000)	(675,000)	-	-	-	-	(750,000)
20001942	24-Active Transp Masterplan	-	(21,897)	(21,897)	(24,331)	(450,000)	(50,000)	-	-	-	-	(500,000)
20002129	25 Ann Future Eng & Road Prjs	-	(20,065)	(20,065)	(20,065)	(500,000)	-	-	-	-	-	(500,000)
20002136	25-Niagara Stone Rd Line 1	-	(33,085)	(33,085)	(38,924)	(5,440,000)	(960,000)	-	-	-	-	(6,400,000)
20002144	25-Ann Intersection Control St	-	(4,936)	(4,936)	(5,485)	(90,000)	(10,000)	-	-	-	-	(100,000)
20002145	25-North Service Rd at RR24	-	(6,007)	(6,007)	(6,007)	(1,000,000)	-	-	-	-	-	(1,000,000)
20002226	24-Int Imprv-Hwy20@Balfour St	-	(14,442)	(14,442)	(14,442)	(500,000)	-	-	-	-	-	(500,000)
10RC1150	Niagara West Service Centre	-	(146,190)	(146,190)	(219,286)	(1,000,000)	(500,000)	-	-	-	-	(1,500,000)
10RC1448	81-Dorr/DDI Garden Skway Twin	-	(10,250)	(10,250)	(29,790)	(800,000)	(1,525,000)	-	-	-	-	(2,325,000)
20001922	24-Annual Misc Road Property	-	(3)	(3)	(3)	(170,000)	(30,000)	-	-	-	-	(200,000)
20001943	24- 23 Fleet Transp Operations	-	(58,331)	(58,331)	(58,331)	(65,000)	-	-	-	-	-	(65,000)
20002131	25-Lakeshore Rd at Read Rd	-	(101)	(101)	(101)	(325,000)	-	-	-	-	-	(325,000)
20002132	25-Bowen Rd Ridgemount Rd	-	(3,083)	(3,083)	(7,708)	(300,000)	(450,000)	-	-	-	-	(750,000)
20002206	25-Stanley Ave Hwy 420 to Peer	-	(1,609)	(1,609)	(6,436)	(250,000)	(750,000)	-	-	-	-	(1,000,000)
Services Related to Highways Total		(94,179,021)	(4,510,474)	(98,689,495)	(247,593,037)	(216,237,334)	(111,042,618)	-	(47,400,844)	(83,223,710)	(4,444,122)	(462,348,628)

Project	Project Description	Prior Years	Current Year	Total	Total Expenditures (Life-to-Date)	Development Charge Fund	Levy Reserve	Rate Reserves	Debt Funding	Gas Tax Funding	External Recovery	Total Budget
Wastewater												
20000859	19-Decomission Biggar Lagoon	(17,640)	(21)	(17,661)	(58,870)	(42,000)	-	(98,000)	-	-	-	(140,000)
20001144	20-Queenston/St.Davids WW Serv	(130,204)	-	(130,204)	(260,408)	(400,000)	-	(400,000)	-	-	-	(800,000)
20000697	18-SPS REPLACE-Beaverdams-PT.D	(2,984,143)	(1,977,614)	(4,961,757)	(6,202,196)	(7,760,000)	-	(940,000)	(1,000,000)	-	-	(9,700,000)
20000698	18-SPS REPLACE Campden-LN	(886,849)	(517)	(887,366)	(985,963)	(1,008,000)	-	(112,000)	-	-	-	(1,120,000)
20000707	18-SPS REPLACE-Bridgeport-GR	(2,656,681)	-	(2,656,681)	(3,320,852)	(2,916,000)	-	(729,000)	-	-	-	(3,645,000)
20000709	18-SPS REPLACE-Jordan Valley	(336,676)	(58,391)	(395,067)	(493,834)	(2,540,000)	-	(635,000)	-	-	-	(3,175,000)
20000729	18-SPS-UPG-Catharine St-FE	(979,451)	(1,438,183)	(2,417,634)	(4,950,699)	(2,650,720)	-	(2,777,280)	-	-	-	(5,428,000)
20000854	19-Line 2 SPS Pump Replacement	(125,421)	(659)	(126,080)	(1,084,657)	(136,000)	-	(1,034,000)	-	-	-	(1,170,000)
20000856	19-Lake Street SPS Upgrade	(489,041)	40,268	(448,774)	(560,967)	(672,000)	-	(168,000)	-	-	-	(840,000)
20001146	20-Lakeshore Rd SPS Upgrade	(636,682)	(4,809)	(641,491)	(869,420)	(5,460,000)	-	(1,190,000)	-	(750,000)	-	(7,400,000)
20001152	20-Oxford SPS Upgrades	(190,791)	(21,613)	(212,404)	(242,486)	(233,000)	-	(33,000)	-	-	-	(266,000)
20000484	2017-Bender Hill SPS Upgrade	(164,410)	(14,258)	(178,667)	(595,558)	(3,040,000)	-	(5,160,000)	(711,000)	-	-	(8,911,000)
20001364	21-Spring Gardens PS and FM Up	(230,588)	(109,649)	(340,237)	(486,053)	(9,750,000)	-	(3,276,000)	-	-	-	(13,026,000)
20002004	24-Smithville SPS Forcmain Upg	(1,400)	(89,439)	(90,838)	(113,548)	(445,000)	-	(55,000)	-	-	-	(500,000)
20001157	20-Victoria Ave SPS Upgrade	(366,814)	(54,243)	(421,057)	(526,321)	(6,560,000)	-	(1,640,000)	-	-	-	(8,200,000)
10SW1118	Shirley Road Pump Station Upg	(325,238)	(6,790)	(332,028)	(474,326)	(2,120,000)	-	(1,280,000)	(500,000)	-	-	(3,900,000)
10SW1525	PS Cpcy Expnsn Prg-Smth Odour	(696,196)	(50,453)	(746,649)	(1,525,642)	(831,980)	-	(868,020)	-	-	-	(1,700,000)
10SW1407	Lakeshore (NOTL), Garrison, W	(369,331)	-	(369,331)	(3,185,324)	(380,838)	-	(2,886,615)	-	-	(17,120)	(3,284,573)
10SW1526	PS Improve Prgm - E-side PS PC	(4,075)	-	(4,075)	(560,345)	(40,000)	-	(5,460,000)	-	-	-	(5,500,000)
20000702	18-SPS & FM UPG- Laurie AVE-LN	(428,167)	(2,610,049)	(3,038,217)	(3,511,262)	(6,230,000)	-	(970,000)	-	-	-	(7,200,000)
20001149	20-Quaker Rd Trunk Sewer	(7,556,746)	(3,702,714)	(11,259,460)	(11,954,291)	(10,353,060)	-	(638,896)	-	-	-	(10,991,956)
20001156	20-Biggar Lagoon SPS Upgrade	(147,088)	-	(147,088)	(291,041)	(300,000)	-	(300,000)	-	-	-	(600,000)
10SW1517	WWTP Upgrade Prgm - Niagara F	(95,886)	(16,713)	(112,600)	(58,205,075)	(120,000)	-	(32,745,129)	(22,752,530)	(3,000,000)	(3,412,870)	(62,030,529)
20000724	18-WWTP-NEW-South NF Plant	(129,376)	(132,319)	(261,695)	(33,066,774)	(1,960,000)	-	(10,223,728)	(90,801,021)	-	(144,673,632)	(247,658,381)
10SW0807	NOTL WWTP Capacity Expansion	(5,636,541)	-	(5,636,541)	(47,625,473)	(5,668,440)	-	(12,678,093)	-	(800,000)	(28,748,467)	(47,895,000)
10SW1528	NOTL WWTP Decommissioning	(174,334)	(29,244)	(203,577)	(720,766)	(765,400)	-	(700,000)	(1,234,600)	-	-	(2,700,000)
20001359	21-Nigh Rd PS Upgrades	(129,573)	(86,145)	(215,718)	(378,723)	(262,070)	-	(198,030)	-	-	-	(460,100)
20001366	21-Ontario St PS Upgrades	(351,754)	(536,460)	(888,214)	(1,110,267)	(1,680,000)	-	(420,000)	-	-	-	(2,100,000)
20000857	19-Dain City SPS Upgrade	(365,218)	(5,629)	(370,847)	(530,677)	(5,710,000)	-	(2,460,947)	-	-	-	(8,170,947)
20001357	21-Royal Manor PS and FM Upgr	(18,864)	(3,235)	(22,099)	(193,365)	(40,000)	-	(310,000)	-	-	-	(350,000)
20001817	23-Streamside SPS Upgrade	(12,468)	(8,108)	(20,577)	(25,721)	(1,178,304)	-	(294,576)	-	-	-	(1,472,880)
20001751	23- Towpath SPS Upgrade	(72,048)	(147,009)	(219,057)	(280,842)	(585,000)	-	(165,000)	-	-	-	(750,000)
20001752	23- Hurricane Rd SPS Pump Repl	(86,457)	(132,206)	(218,663)	(301,753)	(560,000)	-	(140,000)	-	-	-	(700,000)
20001756	23-Baker Road WWTP Capacity Ex	(50,752)	(190,079)	(240,831)	(270,597)	(1,335,000)	-	(165,000)	-	-	-	(1,500,000)
20000869	19-Seaway WWTP Infl. Channel	-	(1,592,515)	(1,592,515)	(3,185,030)	(5,372,500)	-	(5,077,500)	(295,000)	-	-	(10,745,000)
20001995	24-Central SPS/HRT Upgrades	-	(7,986)	(7,986)	(15,973)	(350,000)	-	(350,000)	-	-	-	(700,000)
20002005	24-Steele St SPS Upgrades	-	(63,557)	(63,557)	(127,114)	(375,000)	-	(375,000)	-	-	-	(750,000)
20002183	25-Lister Road Trunk main	-	(5,303)	(5,303)	(5,892)	(540,000)	-	(60,000)	-	-	-	(600,000)

Project	Project Description	Prior Years	Current Year	Total	Total Expenditures (Life-to-Date)	Development Charge Fund	Levy Reserve	Rate Reserves	Debt Funding	Gas Tax Funding	External Recovery	Total Budget
20002194	25-Smithville Trunk Upgrade	-	(17,553)	(17,553)	(19,503)	(900,000)	-	(100,000)	-	-	-	(1,000,000)
20002200	25-Flow Meter Install & Repl	-	(64,494)	(64,494)	(128,987)	(65,000)	-	(65,000)	-	-	-	(130,000)
20002202	25-Omer PS Upgrade	-	(25,412)	(25,412)	(31,764)	(400,000)	-	(100,000)	-	-	-	(500,000)
Wastewater Total		(26,846,903)	(13,163,101)	(40,010,003)	(188,478,359)	(91,735,312)	-	(97,278,814)	(117,294,151)	(4,550,000)	(176,852,089)	(487,710,366)

Project	Project Description	Prior Years	Current Year	Total	Total Expenditures (Life-to-Date)	Development Charge Fund	Levy Reserve	Rate Reserves	Debt Funding	Gas Tax Funding	External Recovery	Total Budget
Water												
20000847	19-Decom of Ridgeway Standpipe	(105,359)	-	(105,359)	(351,198)	(202,500)	-	(472,500)	-	-	-	(675,000)
20000848	19-Port Robinson Interconnect	(1,751,458)	-	(1,751,458)	(3,502,916)	(2,020,000)	-	(1,800,000)	(220,000)	-	-	(4,040,000)
20000467	2017-CNR Transmission Main	(10,267,258)	(68,664)	(10,335,922)	(21,163,540)	(11,440,426)	-	(5,584,666)	(6,400,000)	-	-	(23,425,092)
20000623	18-WM NEW-Barrick Road	(45,629)	(1,328,345)	(1,373,974)	(2,747,949)	(25,603,500)	-	(24,753,500)	(850,000)	-	-	(51,207,000)
20001057	Welland Canal WTM Extension	(220,079)	(1,299,507)	(1,519,587)	(3,798,966)	(3,285,701)	-	(4,603,552)	(4,620,000)	-	-	(12,509,253)
20001170	20-Decew WTP Transmission Main	(112,312)	(122,125)	(234,437)	(785,828)	(1,110,000)	-	(2,390,000)	-	-	-	(3,500,000)
10CW1302	Misc Prgm-Grimsby System Stor	(13,907,139)	(27,462)	(13,934,601)	(19,836,501)	(14,691,796)	-	(5,067,604)	(1,155,000)	-	-	(20,914,401)
10CW1303	Meter Replacement Program	-	-	-	(3,670,839)	-	-	(3,900,000)	-	-	-	(3,900,000)
20000614	18-ET-NEW Fort Erie	(412,944)	(3,418,576)	(3,831,520)	(7,663,040)	(11,877,500)	-	(11,727,500)	(150,000)	-	-	(23,755,000)
20000619	18-ET-NEW Pelham	(263,707)	(377,198)	(640,905)	(1,281,811)	(1,410,000)	-	(817,500)	(592,500)	-	-	(2,820,000)
20001167	20-Shoalts Dr Highlift Lowlift	(64,476)	(534,967)	(599,443)	(686,109)	(1,660,000)	-	(240,000)	-	-	-	(1,900,000)
20001394	21- New Main in Central FE	(131,936)	(1,288)	(133,224)	(268,189)	(200,000)	-	(200,000)	-	-	-	(400,000)
20001395	21-New Transm Main in Smithvil	(16,751)	(4,037)	(20,788)	(23,097)	(7,910,136)	-	(878,904)	-	-	-	(8,789,040)
20001385	21- Lundy's Lane ET Replacemen	(68,925)	(86,289)	(155,215)	(402,408)	(1,350,000)	-	(2,150,000)	-	-	-	(3,500,000)
20001386	21-Bemis ET Replacement	(96,480)	(24,156)	(120,636)	(301,589)	(1,000,000)	-	(1,500,000)	-	-	-	(2,500,000)
20001587	22-New TrunkMain -Grmsby WTP	(207,592)	(126,398)	(333,989)	(417,487)	(1,457,500)	-	(217,500)	-	-	-	(1,675,000)
20001588	22- Grimsby WTP Expansion	(459,967)	(209,557)	(669,524)	(701,920)	(6,200,000)	-	(300,000)	-	-	-	(6,500,000)
20000466	2017-WTP Upg-Welland Phase 2	-	(1,260,571)	(1,260,571)	(3,781,714)	(5,000,000)	-	(10,000,000)	-	-	-	(15,000,000)
Water Total		(28,132,013)	(8,889,140)	(37,021,153)	(71,385,101)	(96,419,059)	-	(76,603,226)	(13,987,500)	-	-	(187,009,786)
Waste Diverson												
10GL1519	15-Bridge-Drop-Off Depot	(2,438,960)	(176,911)	(2,615,871)	(3,736,960)	(2,642,375)	(1,132,448)	-	-	-	-	(3,774,823)
20000171	16-NR12-Drop-Off Depot	(295,901)	(9,424)	(305,325)	(436,178)	(350,000)	(150,000)	-	-	-	-	(500,000)
20001177	20-Humberstone Drop-Off Depot	(353,299)	(23,234)	(376,533)	(537,905)	(427,000)	(183,000)	-	-	-	-	(610,000)
Waste Diverson Total		(3,088,160)	(209,568)	(3,297,729)	(4,711,043)	(3,419,375)	(1,465,448)	-	-	-	-	(4,884,823)
Transit Services												
20001858	23 NF 3 Growth Buses	(1,232,200)	-	(1,232,200)	(2,017,735)	(1,232,200)	-	-	-	-	(796,701)	(2,028,901)
20001848	6A SCTC Facility Phase 1 Admin	(39,969)	(1,774)	(41,742)	(883,392)	(81,392)	-	-	-	-	(1,641,107)	(1,722,499)
20001863	Parking & Storage-ICIP-NIF-07	-	(928)	(928)	-	(510,831)	-	-	-	-	(3,339,169)	(3,850,000)
20001861	1 NF In-Ground 3 Post Hoist	(5)	5	-	-	(65,678)	(0)	-	-	-	(429,322)	(495,000)
Transit Services Total		(1,272,174)	(2,697)	(1,274,870)	(2,901,128)	(1,890,101)	(0)	-	-	-	(6,206,299)	(8,096,400)
Total for Projects with spend		**(200,466,526)**	**(28,487,408)**	**(228,953,933)**	**(816,122,464)**	**(464,575,135)**	**(121,062,470)**	**(173,882,040)**	**(397,003,979)**	**(87,773,710)**	**(227,991,226)**	**(1,472,288,560)**
Projects without spend												
20001314	23 Ann-Illum Install&Upgrade	-	-	-	-	(50,000)	(450,000)	-	-	-	-	(500,000)
20001410	21-Int Imprv-RR57 TSR@Dorchest	-	-	-	-	(500,000)	-	-	-	-	-	(500,000)
20001849	6B SCTC Facility Phase 2 Stora	-	-	-	-	(185,200)	-	-	-	-	(3,814,800)	(4,000,000)
20001850	6C SCTC Facility Phase 3 M Bay	-	-	-	-	(101,027)	-	-	-	-	(2,080,973)	(2,182,000)
20001862	10 NF Automotive Lift	-	-	-	-	(13,269)	(0)	-	-	-	(86,731)	(100,000)
20001863	13 NF Parking and Storage Exte	-	-	-	-	(510,831)	-	-	-	-	(3,339,169)	(3,850,000)

Project	Project Description	Prior Years	Current Year	Total	Total Expenditures (Life-to-Date)	Development Charge Fund	Levy Reserve	Rate Reserves	Debt Funding	Gas Tax Funding	External Recovery	Total Budget
20001867	26 NF CAV Growth Buses	-	-	-	-	(90,000)	-	-	-	-	(91,000)	(181,000)
20001868	9 WT Garage Phase 1 and 2	-	-	-	-	(1,320,165)	-	-	-	-	(10,999,500)	(12,319,665)
20001773	Rds Rehab-RR81 York Rd FMC to	-	-	-	-	(250,000)	(750,000)	-	-	-	-	(1,000,000)
20001938	24-RR102 Murray St to Peer Ln	-	-	-	-	(850,000)	(150,000)	-	-	-	-	(1,000,000)
20002127	25 Ann-Road Emergency Construc	-	-	-	-	(100,000)	(900,000)	-	-	-	-	(1,000,000)
20002130	25 Ann-Rd Property Acquisition	-	-	-	-	(170,000)	(30,000)	-	-	-	-	(200,000)
20001992	24-Decommissioning - Fielden	-	-	-	-	(30,000)	-	(70,000)	-	-	-	(100,000)
20002192	25-Welland WTP High Lift Pumps	-	-	-	-	(200,000)	-	(300,000)	-	-	-	(500,000)
20001868	Well Garage Update-ICIP-WEL-01	-	-	-	-	(1,320,165)	-	-	-	-	(10,999,500)	(12,319,665)
20001948	24-NTC Rebranding	-	-	-	-	(149,663)	-	-	-	-	(638,037)	(787,700)
20002311	26-OnDemand/Spec Veh-Growth	-	-	-	-	-	-	-	-	-	-	-
20002312	26-8 Shuttle Vehicles	-	-	-	-	-	-	-	-	-	-	-
Total for Projects without spend		**-**	**-**	**-**	**-**	**(5,840,320)**	**(2,280,000)**	**(370,000)**	**-**	**-**	**(32,049,710)**	**(40,540,030)**
Grand Total		**(200,466,526)**	**(28,487,408)**	**(228,953,933)**	**(816,122,464)**	**(470,415,454)**	**(123,342,470)**	**(174,252,040)**	**(397,003,979)**	**(87,773,710)**	**(260,040,936)**	**(1,512,828,590)**

Note 1: Total DC funding applied to Capital Projects with spend of $229.0M + Total DC Commitments of $241.4M (of which $235.0M outstanding commitments for active projects) = Total Approved DC funding of $470.4M at the end of 2025.

Note 2: Rounding will occasionally result in a “rounding error,” which is the difference between the result produced using exact arithmetic and the result produced using rounded arithmetic (if you were to use your calculator and add up the rounded figures in the schedules).

Niagara Region
2025 Development Charge Reserve Fund Statement
Operating Projects Funded with Development Charges 2025

	DCs Transferred to Projects				Approved Budget by Funding Source (at 2025 Year End)				
Project Name	Prior Years	Current Year	Total	Total Expenditures (Life-to-Date)	Development Charge Reserve Fund	Cost Share	Rate Operating	Levy Operating	Total Budget
Water									
Water Asset Management	(243,489)	(27,635)	(271,123)	638,089	(408,053)	(153,307)	(45,339)	-	(606,699)
2026 Water MSP	-	(157,178)	(157,178)	157,178	(750,000)	-	-	-	(750,000)
Water Total	(243,489)	(184,813)	(428,301)	795,267	(1,158,053)	(153,307)	(45,339)	-	(1,356,699)
Wastewater									
projects)	(7,136,186)	(845,749)	(7,981,936)	16,451,695	(14,402,552)	-	(15,791,379)	-	(30,193,930)
Wastewater Asset Management	(665,399)	28,207	(637,192)	680,314	(408,053)	(181,845)	(45,339)	-	(635,237)
2026 WW MSP	-	(273,360)	(273,360)	273,360	(750,000)	-	-	-	(750,000)
FE Long Term WW Strategy	-	(121,502)	(121,502)	121,502	(500,000)	-	-	-	(500,000)
Wastewater Total	(7,801,585)	(1,212,404)	(9,013,989)	17,526,870	(16,060,604)	(181,845)	(15,836,718)	-	(32,079,167)
Waste Diversion									
Waste Diversion	(90,000)	(30,000)	(120,000)	120,000	(120,000)	-	-	-	(120,000)
Waste Diversion Total	(90,000)	(30,000)	(120,000)	120,000	(120,000)	-	-	-	(120,000)
Services Related to Highways									
Bike Facilities	(12,500)	(10,000)	(22,500)	42,500	(50,000)	-	-	(150,000)	(200,000)
Services Related to Highways Total	(12,500)	(10,000)	(22,500)	42,500	(50,000)	-	-	(150,000)	(200,000)
Growth Studies									
Municipal Comprehensive Review	(393,686)	-	(393,686)	463,160	(578,000)	-	-	(102,000)	(680,000)
Brock District Plan	(23,033)	-	(23,033)	25,593	(90,000)	-	-	(10,000)	(100,000)
New Regional Offical Plan	(1,419,429)	(105,016)	(1,524,445)	2,262,142	(2,025,000)	-	-	(975,000)	(3,000,000)
Glendale Secondary Plan	(678,976)	(42,084)	(721,060)	721,060	-	-	-	-	-
2022 Development Charges Background Study	(440,052)	-	(440,052)	322,935	(579,288)	-	-	(64,365)	(643,654)
2027 Development Charges Background Study	-	-	-	-	(350,000)	-			(350,000)
Growth Studies Total	(2,955,176)	(147,100)	(3,102,277)	3,794,890	(3,622,288)	-	-	(1,151,365)	(4,773,654)
Police Services									
Debt Charges - LTA Project	(7,772,298)	(882,503)	(8,654,800)	8,654,800	(8,654,800)	-	-	-	(8,654,800)
Police Services Total	(7,772,298)	(882,503)	(8,654,800)	8,654,800	(8,654,800)	-	-	-	(8,654,800)
Total	**(18,875,047)**	**(2,466,820)**	**(21,341,867)**	**30,934,328**	**(29,665,745)**	**(335,152)**	**(15,882,057)**	**(1,301,365)**	**(47,184,320)**

Note: Rounding will occasionally result in a “rounding error,” which is the difference between the result produced using exact arithmetic and the result produced using rounded arithmetic (if you were to use your calculator and add up the rounded figures in the schedules).

Development Charges Reserve Fund
Treasurer's Statement
January 1, 2025 to December 31, 2025

1. Description of the Service for which each fund was established:

Service Category	Description of Service
Services Related to a Highway	The fund is used for growth-related projects for roads and roads related structures.
Police Services	The fund is used for growth-related projects for facilities or rolling stock vehicles with a useful economic life beyond 7 years.
Growth Studies	The fund is used to finance the cost of growth-related studies.
Long Term Care	The fund is used for growth-related projects for facilities that provide services.
Provincial Offences Act	The fund is used for growth-related projects for facilities that provide services.
Public Health Services	The fund is used for growth-related projects for facilities that provide services or rolling stock vehicles with a useful economic life beyond 7 years.
Ambulance Services	The fund is used for growth-related projects for facilities or rolling stock vehicles with a useful economic life beyond 7 years.
Housing Services	The fund is used for growth-related projects for facilities that provide services. **Note:** The Region is unable to collect on Social Housing under Bill 23, however there remain active projects which the Region continues to fund from the RDC reserves until the completion of these projects.
Waste Diversion	The fund is used for growth-related projects for facilities and related infrastructure or rolling stock vehicles with a useful economic life beyond 7 years.
Wastewater	The fund is used for growth-related projects for infrastructure and facilities that provide services including collection and treatment.
Water	The fund is used for growth-related projects for infrastructure and facilities that provide services including supply, storage, treatment and distribution.

Service Category	Description of Service
Transit Services	The fund is used for growth-related projects for transit vehicles and equipment.
Public Works (Facilities & Fleet)	The fund is used for growth-related projects for public works related facilities, equipment and fleet.

2. For credits (ex. Pre-payments, front-ended projects) in relation to the service or service category for which the fund was established:

   No credits or agreements outstanding.

3. The amount of any money borrowed from the DC reserve during the previous year and the purpose for which it was borrowed:

   No money was borrowed.

4. The amount of interest accrued during the previous year on money borrowed from the fund by the municipality:

   No interest was accrued as no money was borrowed.

5. The amount and source of any money used by the municipality to repay, in the previous year, money borrowed from the fund, or interest on such money:

   No source of money to repay as no money was borrowed.

6. A schedule that identifies credit recognized under section 17 and, for each credit organized, sets out the value of the credit, the service against which the credit is applied and the source of funds used to finance the credit.

   No schedule as there are no credits to recognize as per section 17.

7. Statement respecting additional levies under Section 59.1 (1) & (2) of the Development Charges Act, 1997, as amended.

   In accordance with Section 59.1 (1) & (2), the Niagara Region has not imposed any additional payments nor required the construction of a service not authorized under the Development Charges Act, 1997, as amended.

Development Charges Reserve Fund
Treasurer's Statement
January 1, 2025 to December 31, 2025

2025 Mandatory and Discretionary Grants Amount (in thousands)

Grant Category	Legislative Authority	2025 (in 000s)
Purpose-Built Rental Discounts (note 1)	Bill 23	$1,741.1
Intensification RDC Reductions (note 2)	Bill 23	$6,753.3
Board of Education Development (note 3)	DC Act	$993.2
50% Industrial Expansion (note 4)	DC Act	$578.0
Bill 17 Long-term Care Home Development	Bill 17	$2,223.2
Non-Profit Housing (Bill 23)	Bill 23	$1,075.5
Subtotal - Mandatory Exemptions		**$13,364.3**
Brownfield RDC Reduction (note 5) (note 10)	NRIP	$8,945.8
Smart Growth Niagara (note 6)	NRIP	$0.0
Agriculture (note 7)	DC By-law	$3,156.8
Place of Worship	DC By-law	$20.8
Affordable Rental Housing	NRIP	$0.0
Hotel/Motel (note 8)	NRIP	$185.1
Industrial RDC Grant (note 9)	NRIP	$2,210.9
Non-Profit	NRIP	$50.0
Subtotal - Discretionary Economic Incentives		**$14,569.4**
Total (note 10)		**$27,933.7**

Notes:

1. In 2025, Bill 23 Purpose-Built Rental Discounts have been given to 22 applicants.

2. In 2025, there were 325 units of Additional Dwelling Units (ADUs) exempt from development charges under Bill 23.

3. In 2025, there were 10 applicants who received the exemption under Board of Education.

4. In 2025, there were 9 applicants who received the exemption under 50% Industrial Expansion.

5. In 2025, there were 5 applicants who received the grant under Brownfield Grant and includes a prior period adjustment of $5.4M

6. In 2025, no applicants received the grant under Smart Growth Program. The Smart Growth RDC Reduction Program is set to expire in April 01, 2026. There were 25 applicants who executed transaction agreements with the Region.

7. In 2025, there were 37 applicants who received the grant under Agriculture Grant.

8. In 2025, there were 2 applicants who received the Hotel/Motel Grant

9. In 2025, there were 10 applicants who received the grant under Industrial and Gateway Grant.

10. The total amount of $27.9 million presented in this appendix comprises the $22.5 million levy funding allocated to DC reserves in 2025, which is consistent with the pie chart in the report, and the prior adjustments of $5.4 million processed in 2025 related to the Brownfield RDC Reduction Program. The sum of these components reconciles to the total shown above.

11. Rounding will occasionally result in a “rounding error,” which is the difference between the result produced using exact arithmetic and the result produced using rounded arithmetic (if you were to use your calculator and add up the rounded figures in the schedules).