

# Staff Report

Presented By: Daniel Waechter, Chief Financial Officer/Treasurer  
Meeting Date: November 10, 2025  
Subject: Development Charges Treasurer's Statements  
Attachment(s): 2024 Development Charges Treasurer's Statement  
2023 Development Charges Treasurer's Statement

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## **Recommendation**

That Council receive the Development Charges Treasurer's Statements report for information.

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## **Report Summary**

The Development Charges Treasurer's Statements are annual financial reports, mandated by Ontario provincial regulation (O. Reg. 82/98), detailing the financial activity and balances within a municipality's development charge reserve funds for a given year.

## **Background/Analysis**

The Development Charges Treasurer's Statements provide details on how development charge revenue, collected from new development to fund growth-related infrastructure costs, is managed, including opening and closing balances, transactions, and expenditures for specific projects. The statements ensure transparency and accountability in the collection and expenditure of development charges, and they show how development charges contribute to paying for the capital costs of services needed to support new growth in the community.

The statements fulfill the legal requirement for reporting under the [Development Charges Act](#) and [Ontario Regulation 82/98](#).

## **Linkages**

- Strategic Plan Alignment: Pillar 1: Meeting the Needs of a Growing Community
- Business Plan Alignment: Corporate Services Business as Usual

## **Financial Impacts/Source of Funding**

No costs or revenue is associated with this report.

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Prepared By: Daniel Waechter, Chief Financial Officer/Treasurer

Reviewed By: Jim Bundschuh, Director, Corporate Services

Approved By: Kara Van Myall, Chief Administrative Officer