Municipality of Clarington
Development Charges Reserve Funds Statement
For 2025

	Growth Studies	Library	Fire Protection	Parks & Recreation	Related to Highways	Total
Balance as of December 31, 2024	(2,081,305)	(1,964,330)	(7,789,490)	(6,750,519)	(49,510,875)	(68,096,519)
Plus:						
Development Charge Proceeds	(97,673)	(306,524)	(142,696)	(2,338,267)	(4,026,446)	(6,911,606)
Accrued Interest	(164,984)	(165,687)	(460,849)	(277,152)	(3,936,135)	(5,004,807)
Less:						
Amount Transferred to Capital Fund *		207,290	2,438,280	722,692	4,498,290	7,866,552
Amount Transferred to Operating Fund **	86,302	78,244	311,804	4,056,100	552,199	5,084,649
Closing Balance as of December 31, 2025	**(2,257,660)**	**(2,151,007)**	**(5,642,951)**	**(4,587,146)**	**(52,422,967)**	**(67,061,731)**
Committed Amounts - Prior Years ***	1,617,712	255,871	311,232	2,165,082	17,002,570	21,352,467
Available Balance as at December 31, 2025	**(639,948)**	**(1,895,136)**	**(5,331,719)**	**(2,422,064)**	**(35,420,397)**	**(45,709,264)**
Committed Amounts – 2026 Budget ****		78,891	219,173	6,142,752	1,706,784	8,147,600
Balance Available for Future Needs	**(639,948)**	**(1,816,245)**	**(5,112,546)**	**3,720,688**	**(33,713,613)**	**(37,561,664)**

Total Development Charges collected on behalf of the Region in 2025	$5,152,530
Less: amounts paid to the Region in 2025	5,132,530
Total Development Charges due to the Region at December 31, 2025	-

* See Attachment 2
** See Attachment 3
*** See Attachment 4
**** 2026 Budget (includes debenture payments)
Note: brackets = funds available, no brackets = shortfall