

Memorandum

Meeting: General Committee Meeting

Date: June 2, 2026

To: Members of Council

From: Adil Syed, Senior Financial Analyst, Finance

Subject: Annual Treasurer's 2025 Statement on Development Charge Reserve Funds and Cash in Lieu of Parkland Reserve Funds as of December 31, 2025

This memo is to provide information on the Town of Caledon's Development Charge Reserve Funds and Cash in Lieu of Parkland Reserve Funds and related transactions.

Development Charge Reserve Funds

Pursuant to Subsection 43 of the *Development Charge Act, 1997, S.O. 1997, c. 27* (DCA), the Treasurer shall present a financial statement to Town Council regarding the development charges reserve funds. The Treasurer's statement must include, for the preceding year:

- a) statements of the opening and closing balances of the reserve funds and of the transactions relating to the funds;
- b) statements identifying,
 - i. all assets whose capital costs were funded under a development charge by-law during the year,
 - ii. for each asset mentioned in subclause (i), the manner in which any capital cost not funded under the by-law was or will be funded;
- c) a statement as to compliance with subsection 59.1 (1).

The Town is in compliance with the DCA. Schedules A, B and C of this memo reflect the required reporting under the DCA.

Development Charge Reserve Funds increased by \$7,955,068 net of expenditures and encumbrances, in 2025:

Beginning Balance, 2025:		\$79,689,194
DC Revenue in 2025:	\$28,480,581	
DC Credits Provided	(\$588,672)	
Interest earned:	\$2,122,022	
Transfers to capital/debt repayments:	(\$22,097,825)	
Reclassification	\$38,962	
Net 2025 increase		<u>\$7,955,068</u>
Development Charge 2025 Closing Balance		<u>\$87,644,262</u>
Less: Balance Committed to Approved Capital Works Projects (Encumbrance)		<u>(\$50,491,088)</u>
Revised 2025 Balance after Commitments		<u>\$37,153,174</u>

At the end of fiscal year 2025, the Town expects to incur the amount of capital costs that were estimated, in the Town’s development charge background studies, to be incurred during the term of the Town’s DC by-laws.

Cash in Lieu of Parkland

Pursuant to Subsection 42 of the *Planning Act, R.S.O. 1990, c. P.13* (PA), the Treasurer shall present a statement relating to Cash in Lieu of Parkland. The Treasurer’s statement must include, for the preceding year,

- a) statements of the opening and closing balances of the special account and of the transactions relating to the account;
- b) statements identifying,
 - i. any land or machinery acquired during the year with funds from the special account,
 - ii. any building erected, improved or repaired during the year with funds from the special account,
 - iii. details of the amounts spent, and
 - iv. for each asset mentioned in subclauses (i) and (ii), the manner in which any capital cost not funded from the special account was or will be funded; and
- c) any other information that is prescribed.



The Town is in compliance with the PA. Schedules D and E of this memo reflect the required reporting under the PA.

Cash in Lieu of Parkland Reserve Funds increased by \$4,544,930 in 2025:

Beginning Balance, 2025:		\$16,870,477
Fees Collected in 2025:	\$6,581,953	
Interest earned:	\$440,952	
Transfers (to)/from capital:	<u>(\$2,477,975)</u>	
Net 2025 Increase		<u>\$4,544,930</u>
Cash in Lieu of Parkland 2025 Closing Balance		\$21,415,407
Less: Balance Committed to Approved Capital Works Projects (Encumbrance)		<u>(\$6,690,638)</u>
Revised 2025 Balance after Commitments		<u>\$14,724,769</u>

Further details are included in the Schedules attached to this memo.

ATTACHMENTS

- Schedule A: Statement of Development Charges Reserve Funds
- Schedule B: 2025 Development Charge Project Funding
- Schedule C: Development Charge Credits
- Schedule D: Statement of Cash in Lieu of Parkland Reserve Fund
- Schedule E: 2025 Cash in Lieu of Parkland Project Funding

REPORT APPROVAL

All reports are reviewed and approved by the clerk’s office for accessibility and formatting, the relevant Commissioner, Treasurer, Commissioner of Corporate Services / Chief Legal Officer, and Chief Administrative Officer.




**TOWN OF CALEDON
STATEMENT OF DEVELOPMENT CHARGES RESERVE FUNDS
AS AT DECEMBER 31, 2025**

	Total	Animal Control	Fire	Library	POA Court Facilities	Recreation	Roads & Related	Studies	Storm Water Pond	Coleraine Storm Sewer	Simpson Road Phase 2
Opening Balance - Jan 1, 2025	\$ 79,689,194	\$ 254,336	\$ (10,578,714)	\$ 3,477,195	\$ 1,795,116	\$ 9,349,340	\$ 73,442,968	\$ 1,791,564	\$ 198,842	\$ (10,145)	\$ (31,308)
Revenues											
Development Charges Act	\$ 28,480,581	\$ -	\$ 2,677,284	\$ 370,342	\$ 244,605	\$ 4,853,015	\$ 19,945,407	\$ 389,927	\$ -	\$ -	\$ -
Interest Income	\$ 2,122,022	\$ 6,671	\$ (383,844)	\$ 94,884	\$ 16,405	\$ 207,871	\$ 2,132,106	\$ 40,224	\$ 5,215	\$ 612	\$ 1,878
Total Revenues	\$ 30,602,603	\$ 6,672	\$ 2,293,440	\$ 465,226	\$ 261,010	\$ 5,060,886	\$ 22,077,513	\$ 430,151	\$ 5,215	\$ 612	\$ 1,878
Expenses											
Transfers to Capital	\$ 22,097,825	\$ -	\$ 14,689,060	\$ 70,092	\$ 654,767	\$ 3,272,658	\$ 2,769,070	\$ 642,178	\$ -	\$ -	\$ -
Reclassification	\$ (38,962)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (9,532)	\$ (29,430)
Total Expenses	\$ 22,058,863	\$ -	\$ 14,689,060	\$ 70,092	\$ 654,767	\$ 3,272,658	\$ 2,769,070	\$ 642,178	\$ -	\$ (9,532)	\$ (29,430)
Credits Provided	\$ (588,672)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (588,672)	\$ -	\$ -	\$ -	\$ -
Closing Balance - Dec 31, 2025	\$ 87,644,262	\$ 261,008	\$ (22,974,334)	\$ 3,872,329	\$ 1,401,359	\$ 11,137,568	\$ 92,162,739	\$ 1,579,537	\$ 204,057	\$ -	\$ -
Encumbrance	\$ 50,491,088	\$ -	\$ 7,650,423	\$ 54,427	\$ 1,411,961	\$ 19,040,116	\$ 20,144,682	\$ 2,189,478	\$ -	\$ -	\$ -
Closing Balance Net of Encumbrance - Dec 31, 2025	\$ 37,153,174	\$ 261,008	\$ (30,624,757)	\$ 3,817,902	\$ (10,602)	\$ (7,902,548)	\$ 72,018,057	\$ (609,941)	\$ 204,057	\$ -	\$ -

Note 1: Development Charge Reserve Balance is reduced by \$50,491,088 to reflect Encumbrances for approved Capital Projects not funded yet.

TREASURER'S STATEMENT:

In my opinion the Town is in compliance with the reporting requirements of the *Development Charges Act, 1997, S.O. 1997, c. 27 (DCA)*. In 2025, nothing has come to my attention indicating Town staff have not complied with *Section 59.1 (1)* of the DCA.



 Dean Ferraro
 Treasurer, Finance

4/29/2026

 Date

TOWN OF CALEDON
2025 Development Charge Project Funding
For the 12 Months Ended December 31, 2025

Project Number	Project Description	Funding					Encumbrance		
		DC Reserve	Tax ²	Reserve ²	Other ¹	Total	DC	Non-DC ³	Total
20-035	Design Expansion Palgrave and Mono Mills Fire Station	\$ 33,812	\$ (161,559)	\$ (7,500)	\$ -	\$ (135,247)	\$ -	\$ -	\$ -
21-104	Fire Training Facility - Final Phase	\$ 954,402	\$ 116,500	\$ -	\$ -	\$ 1,070,902	\$ 167,737	\$ -	\$ 167,737
22-122	Fire Master Plan - Update	\$ 35,140	\$ -	\$ -	\$ -	\$ 35,140	\$ 994	\$ -	\$ 994
22-123	Station 310 Land and Construction	\$ 13,500,097	\$ -	\$ -	\$ -	\$ 13,500,097	\$ 3,106,347	\$ -	\$ 3,106,347
23-065	Fire Support Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,635	\$ -	\$ 84,635
25-071	Class B Conversion Training Burn Tower	\$ -	\$ 125,000	\$ -	\$ -	\$ 125,000	\$ 375,000	\$ -	\$ 375,000
25-155	New Fire Equipment Fire Station 310 - Mayfield West	\$ 46,621	\$ -	\$ -	\$ -	\$ 46,621	\$ 1,184,699	\$ -	\$ 1,184,699
25-137	New Pumper/Rescue Station 310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,550,000	\$ -	\$ 1,550,000
25-138	New Pumper/Tanker Station 310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000	\$ -	\$ 1,100,000
25-072	New Bunker Gear/ PPE FTFF Station 310 (20)	\$ 118,988	\$ -	\$ -	\$ -	\$ 118,988	\$ 81,012	\$ -	\$ 81,012
Fire Total		\$ 14,689,060	\$ 79,941	\$ (7,500)	\$ -	\$ 14,761,501	\$ 7,650,423	\$ -	\$ 7,650,423
18-036	Caledon East Community Complex - Expansion Design Work	\$ 24,997	\$ -	\$ -	\$ -	\$ 24,997	\$ 35,522	\$ 11,051	\$ 46,573
25-031	Expanded Library Branch Access - Phase 1 - Inglewood Branch	\$ 45,094	\$ -	\$ -	\$ -	\$ 45,094	\$ 18,906	\$ -	\$ 18,906
Library Total		\$ 70,092	\$ -	\$ -	\$ -	\$ 70,092	\$ 54,427	\$ 11,051	\$ 65,478
17-071	Rotary Place Expansion - Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 184,265	\$ 4,855	\$ 189,120
18-036	Caledon East Community Complex - Expansion Design Work	\$ 507,856	\$ -	\$ -	\$ -	\$ 507,856	\$ 721,674	\$ 11,051	\$ 732,725
20-070	Hardball Diamond Plan & Design	\$ 1,244,111	\$ -	\$ -	\$ -	\$ 1,244,111	\$ 153,815	\$ -	\$ 153,815
21-041	John Clarkson Park Ice Track Completion	\$ 44,882	\$ -	\$ -	\$ -	\$ 44,882	\$ -	\$ -	\$ -
22-047	Active Transportation Master Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,042	\$ -	\$ 2,042
22-087	Outdoor Active Recreation Infrastructure Caledon East	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 544,500	\$ 60,500	\$ 605,000
22-088	Dennison Park Washroom Building	\$ 266,188	\$ -	\$ -	\$ -	\$ 266,188	\$ 8,110	\$ 427	\$ 8,537
22-089	Johnston Sports Park - Phase 4 Washroom	\$ 52,499	\$ -	\$ -	\$ -	\$ 52,499	\$ 172,110	\$ 19,123	\$ 191,233
22-090	Mayfield West II - Community Park	\$ 24,097	\$ -	\$ -	\$ 97,537	\$ 121,633	\$ 3,322,766	\$ 164,432	\$ 3,487,198
22-108	Villas Park Shade Structure	\$ 11,159	\$ (1,455)	\$ -	\$ (3,637)	\$ 6,066	\$ (0)	\$ 0	\$ (0)
22-110	Trail Bridge North of McKee Drive South	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 193,545	\$ -	\$ 193,545
22-134	Mayfield Artificial Turf Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000
22-136	Mayfield West 1 Southfields Community Park	\$ 99,050	\$ -	\$ -	\$ -	\$ 99,050	\$ 2,983,980	\$ 53,436	\$ 3,037,416
22-036	Artificial Turf and Dome - Mayfield	\$ (361,272)	\$ -	\$ -	\$ -	\$ (361,272)	\$ 2,971,739	\$ 1,328,274	\$ 4,300,014
22-098	Mayfield West Recreation Centre #2 - Preliminary Design	\$ 624	\$ -	\$ -	\$ -	\$ 624	\$ 536,461	\$ 239,736	\$ 776,197
22-099	Mayfield Recreation Complex - Expansion - Preliminary Design	\$ 4,804	\$ -	\$ -	\$ -	\$ 4,804	\$ 543,616	\$ 28,611	\$ 572,227
23-024	Mayfield West Skatepark	\$ 49,999	\$ -	\$ -	\$ -	\$ 49,999	\$ 11,476	\$ -	\$ 11,476
23-154	Trail Implementation	\$ 5,955	\$ -	\$ -	\$ -	\$ 5,955	\$ 280,992	\$ -	\$ 280,992
23-163	Parks Standard Details and Specifications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,500	\$ -	\$ 52,500
22-091	Bolton Bandshell RJA Potts Park	\$ 25,628	\$ -	\$ -	\$ -	\$ 25,628	\$ 349,877	\$ -	\$ 349,877
24-026	Caledon East - Neighbourhood Park	\$ 41,170	\$ -	\$ -	\$ -	\$ 41,170	\$ 332,808	\$ -	\$ 332,808
24-122	Caledon East Dog Park Improvement Plan	\$ 97,187	\$ -	\$ -	\$ -	\$ 97,187	\$ 2,537	\$ -	\$ 2,537
25-090	Johnston Sports Park Phase 5	\$ 209,589	\$ -	\$ -	\$ -	\$ 209,589	\$ 3,290,411	\$ -	\$ 3,290,411
25-197	Outdoor Ice Rink in Palgrave	\$ 929,190	\$ -	\$ -	\$ -	\$ 929,190	\$ 370,835	\$ -	\$ 370,835
25-107	Mayfield West II: Neighbourhood Park-NP1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900,000	\$ -	\$ 900,000
25-084	Natural Heritage and Urban Forest Strategy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000
25-085	Park Retrofit Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
25-086	Park Development Studies	\$ 19,945	\$ -	\$ -	\$ -	\$ 19,945	\$ 10,055	\$ -	\$ 10,055
25-204	Bolton Neighbourhood Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ -	\$ 600,000
Recreation Total		\$ 3,272,659	\$ (1,455)	\$ -	\$ 93,899	\$ 3,365,103	\$ 19,040,116	\$ 1,910,446	\$ 20,950,562

TOWN OF CALEDON
2025 Development Charge Project Funding
For the 12 Months Ended December 31, 2025

Project Number	Project Description	Funding					Encumbrance		
		DC Reserve	Tax ²	Reserve ²	Other ¹	Total	DC	Non-DC ³	Total
16-116	George Bolton Parkway	\$ 49,378	\$ -	\$ -	\$ -	\$ 49,378	\$ 6,451,677	\$ -	\$ 6,451,677
18-061	Road Engineering Design and Environmental Assessments	\$ 26,816	\$ -	\$ -	\$ -	\$ 26,816	\$ 816,127	\$ -	\$ 816,127
18-167	Walker Road	\$ 1,147,961	\$ -	\$ -	\$ -	\$ 1,147,961	\$ 126,799	\$ -	\$ 126,799
19-074	Road Engineering Design and Environmental Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,498	\$ -	\$ 115,498
20-023	Road Engineering Design and Environmental Assessments	\$ 57,104	\$ -	\$ -	\$ -	\$ 57,104	\$ 492,192	\$ -	\$ 492,192
20-033	Works Yard 1/2 Strategic Growth Plan	\$ 63,121	\$ -	\$ -	\$ -	\$ 63,121	\$ 400,125	\$ -	\$ 400,125
20-133	McLaughlin Road	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 202	\$ -	\$ 202
21-048	Road Engineering Design and Environmental Assessments	\$ 40,293	\$ -	\$ -	\$ -	\$ 40,293	\$ 708,451	\$ -	\$ 708,451
21-052	Growth-Related Roads Construction Program	\$ 20,244	\$ -	\$ -	\$ -	\$ 20,244	\$ 543,250	\$ -	\$ 543,250
21-133	Government Relations Advisory Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 132,129	\$ -	\$ 132,129
22-002	Growth Fleet Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,593	\$ -	\$ 13,593
22-011	2023 Growth Additional Fleet Assets	\$ 172,811	\$ -	\$ -	\$ -	\$ 172,811	\$ 0	\$ -	\$ 0
22-047	Active Transportation Master Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,297	\$ -	\$ 14,297
22-050	Roads Engineering Design & Environmental Assessment	\$ 8,914	\$ -	\$ -	\$ -	\$ 8,914	\$ 17,563	\$ -	\$ 17,563
22-051	Castlederg Sideroad Reconstruction	\$ 200	\$ -	\$ -	\$ -	\$ 200	\$ 280,019	\$ -	\$ 280,019
22-138	Caledon Transportation Master Plan	\$ 2,164	\$ -	\$ -	\$ -	\$ 2,164	\$ 5,456	\$ -	\$ 5,456
22-148	Caledon-Vaughan GO Rail Technical Studies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000
22-149	Fleet Acquisition Top Up	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,886	\$ 10,057	\$ 23,943
23-141	Yard 3 and 4 Design	\$ 547,309	\$ -	\$ -	\$ -	\$ 547,309	\$ 2,956,008	\$ -	\$ 2,956,008
23-165	The Grange Side Rd Reconstruct	\$ 6,348	\$ -	\$ -	\$ -	\$ 6,348	\$ 23,627	\$ -	\$ 23,627
23-166	Main Street Reconstruction	\$ 143,927	\$ -	\$ -	\$ -	\$ 143,927	\$ 228,176	\$ 1,416,201	\$ 1,644,377
23-180	Development Engineering Standards Study	\$ 2,186	\$ -	\$ -	\$ -	\$ 2,186	\$ 22,814	\$ -	\$ 22,814
24-041	Albion Bolton Union Community Centre- Operational Vehicle Procurement	\$ 30,700	\$ -	\$ -	\$ -	\$ 30,700	\$ 14,300	\$ -	\$ 14,300
23-093	2024 DC (Growth) Additional Fleet Assets (pre-approved)	\$ 137,027	\$ -	\$ -	\$ -	\$ 137,027	\$ 65,651	\$ -	\$ 65,651
24-035	Torbram Road Environmental Assessment (EA)	\$ -	\$ -	\$ -	\$ 450,000	\$ 450,000	\$ 400,000	\$ -	\$ 400,000
24-092	Roads Engineering Design & Environmental Assessment	\$ 87,670	\$ (150,000)	\$ -	\$ -	\$ (62,330)	\$ 260,339	\$ -	\$ 260,339
24-116	Humber Station and Healey Road EA	\$ -	\$ -	\$ -	\$ 350,000	\$ 350,000	\$ 500,000	\$ -	\$ 500,000
24-118	George Bolton Parkway (West of Coleraine Dr) Widening EA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ 300,000
24-126	Traffic Signal at Kennedy Stwm	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 339,000	\$ -	\$ 339,000
25-128	McLaughlin Road EA	\$ 1,556	\$ -	\$ -	\$ -	\$ 1,556	\$ 248,444	\$ -	\$ 248,444
25-110	Traffic Signal at Healey Road and Humber Station	\$ -	\$ 34,000	\$ -	\$ -	\$ 34,000	\$ 616,000	\$ -	\$ 616,000
25-116	Traffic Signal at Albion Vaughan Road and Dovaston Gate	\$ -	\$ 34,000	\$ -	\$ -	\$ 34,000	\$ 516,000	\$ -	\$ 516,000
25-165	Traffic Signal at the intersection of Queensgate and Landsbridge (east leg)	\$ -	\$ 35,000	\$ -	\$ -	\$ 35,000	\$ 305,000	\$ -	\$ 305,000
25-127	Intersection Improvements at the Traffic signals at Nixon Road and at Healey Road	\$ -	\$ 80,000	\$ -	\$ -	\$ 80,000	\$ 100,000	\$ -	\$ 100,000
25-115	Traffic Signal Improvement to comply with AODA at Columbia Way and Kingsview	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
25-180	Fleet Services - DC Growth 1 - Garbage Packer Truck (Parks)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 244,000	\$ -	\$ 244,000
25-181	Fleet Services - DC Growth 2 - Trackless Sidewalk Plow (Parks)	\$ 199,373	\$ -	\$ -	\$ -	\$ 199,373	\$ 3,927	\$ -	\$ 3,927
25-182	Fleet Services - DC Growth 3 - Trailer (For Trackless)	\$ 23,968	\$ -	\$ -	\$ -	\$ 23,968	\$ 3,032	\$ -	\$ 3,032
25-183	Fleet Services - DC Growth 4 - 5500 Landscape Dump Truck (For Trackless)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 151,400	\$ -	\$ 151,400
25-184	Fleet Services - DC Growth 5 - Single Axle Plow	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 515,700	\$ -	\$ 515,700
24-134	Environ. Assess. McLaughlin Rd	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ -	\$ 600,000
25-216	Old School/Healey Rd EA	\$ -	\$ -	\$ -	\$ 600,000	\$ 600,000	\$ 1,300,000	\$ -	\$ 1,300,000
Roads Total		\$ 2,769,070	\$ 33,000	\$ -	\$ 1,400,000	\$ 4,202,070	\$ 20,144,682	\$ 1,426,258	\$ 21,570,941

TOWN OF CALEDON
2025 Development Charge Project Funding
for the 12 Months Ended December 31, 2025

Project Number	Project Description	Funding					Encumbrance		
		DC Reserve	Tax ²	Reserve ²	Other ¹	Total	DC	Non-DC ³	Total
15-125	Boundary Expansion Study	\$ 18,596	\$ (12,846)	\$ -	\$ -	\$ 5,751	\$ 101,670	\$ -	\$ 101,670
17-039	Alton Village Heritage Study	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,278	\$ -	\$ 4,278
18-136	Heritage Designation Studies	\$ 2,492	\$ -	\$ -	\$ -	\$ 2,492	\$ -	\$ -	\$ -
19-153	Official Plan Review 2041	\$ 2,672	\$ (2,146)	\$ -	\$ -	\$ 526	\$ (0)	\$ -	\$ (0)
21-105	Comprehensive Zoning By-law 2006-50 Update	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102,528	\$ -	\$ 102,528
	Official Plan Review - Provincial Conformity Exercise and Standards Guidelines	\$ 31,112	\$ (17,904)	\$ -	\$ -	\$ 13,208	\$ 97,463	\$ -	\$ 97,463
21-108	Guidelines	\$ 31,112	\$ (17,904)	\$ -	\$ -	\$ 13,208	\$ 97,463	\$ -	\$ 97,463
21-117	Bolton Residential Expansion Secondary Plan Study	\$ 592	\$ -	\$ (93,215)	\$ -	\$ (92,623)	\$ 0	\$ -	\$ 0
22-125	Caledon Employment Study	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,438	\$ -	\$ 8,438
22-138	Caledon Trans Master Plan	\$ 1,273	\$ -	\$ -	\$ -	\$ 1,273	\$ 3,210	\$ -	\$ 3,210
23-003	2023 DC Background Study	\$ 115,965	\$ -	\$ -	\$ -	\$ 115,965	\$ 0	\$ -	\$ 0
23-171	Downtown Bolton Urban Design Study	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,271	\$ -	\$ 67,271
23-173	Comp Town-wide Design Guidelines	\$ 23,511	\$ 55,000	\$ -	\$ -	\$ 78,511	\$ 5,807	\$ -	\$ 5,807
23-159	Priority Secondary Plans-Initial Funding	\$ 337,747	\$ 68,300	\$ 378,215	\$ -	\$ 784,262	\$ 1,145,877	\$ -	\$ 1,145,877
23-160	Trucking Strategy	\$ 12,139	\$ -	\$ -	\$ -	\$ 12,139	\$ 55,361	\$ -	\$ 55,361
23-175	Heritage Designation Studies	\$ 1,208	\$ 188,222	\$ -	\$ -	\$ 189,430	\$ 71,634	\$ -	\$ 71,634
23-176	Comprehensive Zoning By-Law	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112,500	\$ -	\$ 112,500
23-106	Energy & Emissions & Adaptation Secondary Plans	\$ 27,695	\$ -	\$ -	\$ -	\$ 27,695	\$ 70,304	\$ -	\$ 70,304
23-152	Caledon 5-Year Transit Service Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,000	\$ -	\$ 115,000
22-152	Growth Mgmt Phasing Plan	\$ 45,312	\$ 15,966	\$ 12,846	\$ -	\$ 74,124	\$ -	\$ -	\$ -
23-180	Development Eng Stnds Study	\$ 21,863	\$ -	\$ -	\$ -	\$ 21,863	\$ 228,138	\$ -	\$ 228,138
	Studies Total	\$ 642,177	\$ 294,593	\$ 297,846	\$ -	\$ 1,234,616	\$ 2,189,478	\$ -	\$ 2,189,478
	Stormwater Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22-107	10 Year Capital Plan for POA Courts	\$ 553	\$ 3,470	\$ -	\$ -	\$ 4,023	\$ -	\$ -	\$ -
25-150	Enforcement 2025-037 Vehicles Submission	\$ -	\$ 23,825	\$ 70,000	\$ -	\$ 93,825	\$ 66,175	\$ -	\$ 66,175
25-160	Provincial Court & OPP Expansion	\$ 654,214	\$ -	\$ -	\$ -	\$ 654,214	\$ 1,345,786	\$ -	\$ 1,345,786
	POA Courts Total	\$ 654,767	\$ 27,295	\$ 70,000	\$ -	\$ 752,063	\$ 1,411,961	\$ -	\$ 1,411,961
	Total Capital	\$ 22,097,824	\$ 433,375	\$ 360,346	\$ 1,493,899	\$ 24,385,444	\$ 50,491,088	\$ 3,347,755	\$ 53,838,843

¹ Other, Developer Contribution, Region of Peel, Debentures, Grants

² Tax and Non Obligatory Reserve Funding is funded in the year the project is approved, Cash in Lieu of Parkland is funded upon spending

³ Cash in Lieu of Parkland & Building Permit Stabilize Reserves

TOWN OF CALEDON
Development Charge Credits
For the 12 Months Ended December 31, 2025

Credit Holder	Type of DC Credit	DC Credits Balance @ Jan. 1, 2025	DC Credits Used during 2025	DC Credits Granted during 2025	DC Credits Balance @ Dec. 31, 2025
Mayfield Station Landower Group		\$13,954,720	\$0	\$588,672	\$14,543,392

TOWN OF CALEDON
STATEMENT OF CASH IN LIEU OF PARKLAND RESERVE FUND
AS AT DECEMBER 31, 2025

	2025	2024	2023	2022	2021	2020
Opening Balance - Jan 1	\$ 16,870,477	\$ 14,741,079	\$ 14,073,053	\$ 11,602,039	\$ 10,831,806	\$ 8,358,341
Revenues						
Fees Collected	\$ 6,581,953	\$ 2,463,094	\$ 680,796	\$ 4,045,199	\$ 903,902	\$ 2,393,254
Interest Income	\$ 440,952	\$ 465,803	\$ 454,469	\$ 28,838	\$ 27,496	\$ 53,540
Total Revenues	\$ 7,022,905	\$ 2,928,897	\$ 1,135,265	\$ 4,074,038	\$ 931,398	\$ 2,446,794
Expenses						
Transfers to Capital	\$ 2,477,975	\$ 799,499	\$ 467,239	\$ 1,603,024	\$ 161,165	\$ (26,671)
Total Expenses	\$ 2,477,975	\$ 799,499	\$ 467,239	\$ 1,603,024	\$ 161,165	\$ (26,671)
Closing Balance - Dec 31	\$ 21,415,407	\$ 16,870,477	\$ 14,741,079	\$ 14,073,053	\$ 11,602,039	\$ 10,831,806
Encumbrance	\$ 6,690,638	\$ 2,429,267	\$ 3,228,765	\$ 2,086,880	\$ 388,455	\$ -
Closing Balance Net of Encumbrance - Dec 31	\$ 14,724,769	\$ 14,441,211	\$ 11,512,314	\$ 11,986,173	\$ 11,213,584	\$ 10,831,806

TOWN OF CALEDON
2025 Cash in Lieu Parkland Project Funding
For the 12 Months Ended December 31, 2025

Project Number	Project Description	Funding					Encumbrance		
		Cash In Lieu Parkland	Tax ¹	Other ²	DC Reserve	Total	Cash In Lieu Parkland	DC Reserve	Total
17-071	Rotary Place Expansion - Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,855	\$ 184,265	\$ 189,120
18-036	Caledon East Community Complex - Expansion Design Work	\$ 7,777	\$ -	\$ -	\$ 532,853	\$ 540,630	\$ 11,051	\$ 757,196	\$ 768,247
21-041	John Clarkson Park Ice Track Completion	\$ 3,775	\$ -	\$ -	\$ 44,882	\$ 48,657	\$ -	\$ -	\$ -
22-036	Artificial Turf and Dome - Mayfield	\$ (161,477)	\$ -	\$ -	\$ (361,272)	\$ (522,749)	\$ 1,328,274	\$ 2,971,739	\$ 4,300,014
22-087	Outdoor Active Recreation Infrastructure Caledon East	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,500	\$ 544,500	\$ 605,000
22-088	Dennison Park Washroom Building	\$ 14,010	\$ -	\$ -	\$ 266,188	\$ 280,198	\$ 427	\$ 8,110	\$ 8,537
22-089	Johnston Sports Park - Phase 4 Washroom	\$ 5,833	\$ -	\$ -	\$ 52,499	\$ 58,332	\$ 19,123	\$ 172,110	\$ 191,233
22-090	Mayfield West II - Community Park	\$ 1,192	\$ -	\$ 97,537	\$ 24,097	\$ 122,826	\$ 164,432	\$ 3,322,766	\$ 3,487,198
22-098	Mayfield West Recreation Centre #2 - Preliminary Design	\$ 279	\$ -	\$ -	\$ 624	\$ 902	\$ 239,736	\$ 536,461	\$ 776,198
22-099	Mayfield Recreation Complex - Expansion - Preliminary Design	\$ 253	\$ -	\$ -	\$ 4,804	\$ 5,056	\$ 28,611	\$ 543,616	\$ 572,228
22-136	Mayfield West 1 Southfields Community Park	\$ 1,774	\$ -	\$ -	\$ 99,050	\$ 100,824	\$ 53,436	\$ 2,983,980	\$ 3,037,416
22-108	Villas Park Shade Structure	\$ 1,407	\$ (1,455)	\$ (3,637)	\$ 11,159	\$ 7,473	\$ -	\$ -	\$ -
23-054	Bolton Dog Park Renovations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 395,000	\$ -	\$ 395,000
23-123	Playground Improvements	\$ 3,251	\$ -	\$ -	\$ -	\$ 3,251	\$ -	\$ -	\$ -
23-128	Norma Bangay Park Electric Pedestal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000
23-129	Park Seating and Shade Structure	\$ 49,432	\$ -	\$ -	\$ -	\$ 49,432	\$ 52,225	\$ -	\$ 52,225
23-151	Belfountain Tennis Court Restoration	\$ 43,386	\$ -	\$ -	\$ -	\$ 43,386	\$ -	\$ -	\$ -
23-156	Jack Garratt Park Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000	\$ -	\$ 65,000
25-102	Bolton Pickle Ball Courts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ 250,000
25-103	Bonnie Glen Park - Neighbourhood Cricket	\$ 143,980	\$ -	\$ -	\$ -	\$ 143,980	\$ 6,020	\$ -	\$ 6,020
25-201	Caledon East Dome	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000	\$ -	\$ 4,000,000
26-246	Land Purchase- 0 Mclaughlin Rd	\$ 2,363,105	\$ -	\$ -	\$ -	\$ 2,363,105	\$ (13,053)	\$ -	\$ (13,053)
Total		\$ 2,477,975	\$ (1,455)	\$ 93,899	\$ 674,882	\$ 3,245,302	\$ 6,690,638	\$ 12,024,745	\$ 18,715,383

¹ Tax is funded in the year the project is approved

² Other, Developer Contribution, Region of Peel, Debentures, Grants