

**TOWN OF CALEDON****Reserve and Reserve Fund Balances as of December 31, 2021**

	December 31 Balances						
	2021	2020	2019	2018	2017	2016	2015
<b>Reserves</b>							
Working Funds	\$0	\$0	\$1,299,647	\$1,299,647	\$1,299,647	\$1,299,647	\$1,299,647
Tax Funded Operating Contingency Reserve <sup>2</sup>	\$10,470,173	\$10,138,164	\$4,969,396	\$4,230,760	\$2,168,545	\$1,458,692	\$2,003,605
Fire Equipment Reserve <sup>2</sup>	\$17,729	\$6,445	\$15,647	\$3,592	\$3,592	\$28,592	\$90,069
Building & Equipment Reserve <sup>2</sup>	\$34,770	\$38,604	\$88,635	\$104,673	\$243,290	\$751,089	\$660,162
Land Sale Reserve <sup>2</sup>	\$98,906	\$2,645,480	\$2,247,967	\$2,258,957	\$751,117	\$862,361	\$874,446
Ice Resurfacer Reserve <sup>2</sup>	\$72,091	\$59,634	\$44,880	\$16,846	\$87,932	\$79,019	\$80,238
Information Systems and Technology Reserve <sup>2</sup>	\$60,484	\$55,340	\$50,011	\$45,010	\$40,010	\$35,011	\$30,011
Election Reserve <sup>2</sup>	\$354,092	\$273,308	\$191,855	\$87,876	\$197,500	\$120,000	\$60,000
Economic Development <sup>2</sup>	\$0	\$0	\$47,148	\$47,148	\$47,148	\$47,148	\$47,148
Animal Shelter <sup>2</sup>	\$0	\$0	\$17,968	\$70,364	\$62,364	\$88,000	\$80,000
Self-Insured Loss <sup>2</sup>	\$0	\$0	\$1,000,000	\$1,000,000	\$928,126	\$623,702	\$852,828
Firefighter Post-Retirement Benefit Reserve	\$198,822	\$141,584	\$123,765	\$83,100	\$0	\$0	\$0
Caledon Public Library Board Donation and Bequests Reserve Fund	\$7,905	\$7,489	\$0	\$0	\$0	\$0	\$0
Equipment	\$368,642	\$46,502	\$286,120	\$694,012	\$687,045	\$530,219	\$167,717
Caledon Community Development Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$5,630
Accessibility (previously tax rate stabilization)	\$119,421	\$93,156	\$66,657	\$51,630	\$36,400	\$21,383	\$21,938
Animal Shelter	\$116,464	\$141,042	\$71,773	\$90,187	\$90,187	\$90,187	\$90,187
Animal Shelter Facility	\$0	\$0	\$28,395	\$28,395	\$28,395	\$28,395	\$14,795
GO Transit	\$73,443	\$73,260	\$72,803	\$72,803	\$72,803	\$72,803	\$72,803
Corporate Energy	\$168,984	\$154,594	\$189,348	\$164,522	\$179,005	\$176,724	\$110,859
Fitness Equipment Replacement	\$93,886	\$90,090	\$82,880	\$134,094	\$83,702	\$61,503	\$0
Bridge Replacement	\$0	\$0	\$26,533	\$407,133	\$0	\$861,759	\$0
Tax Funded Capital Contingency Reserve	\$4,176,331	\$6,843,660	\$6,171,643	\$4,770,930	\$3,029,602	\$2,968,998	\$1,821,931
<b>Reserves Total</b>	<b>\$16,432,144</b>	<b>\$20,808,353</b>	<b>\$17,093,071</b>	<b>\$15,661,679</b>	<b>\$10,036,410</b>	<b>\$10,205,231</b>	<b>\$8,384,014</b>
<b>Discretionary Reserve Funds</b>							
Winter Maintenance	\$1,736,314	\$1,317,170	\$1,239,233	\$1,711,163	\$1,624,257	\$1,468,058	\$1,035,236
Group Benefit Stabilization	\$1,848,250	\$1,284,260	\$645,947	\$645,947	\$645,947	\$337,491	\$337,491
Community Improvement Plan	\$60,810	\$134,688	\$171,241	\$212,904	\$374,811	\$438,757	\$499,493
Development Approvals Stabilization	\$4,487,426	\$6,510,319	\$3,377,330	\$4,130,471	\$3,171,118	\$1,865,690	\$0
Engineering Stabilization Reserve	\$3,801,917	\$0	\$0	\$0	\$0	\$0	\$0
Development Charge Exemptions & Discounts	\$208,431	\$108,035	\$0	\$98,793	\$102,834	\$200,000	\$100,000
Capital Asset Replacement Fund	\$17,426,312	\$15,610,545	\$15,466,644	\$15,591,357	\$16,192,254	\$16,373,496	\$14,353,328
Northwest Caledon Indoor Recreation Facility	\$1,038,350	\$911,054	\$780,974	\$645,136	\$514,105	\$384,380	\$255,729
Cash in Lieu of Parking	\$476,651	\$475,463	\$472,500	\$97,500	\$97,500	\$97,500	\$165,000
Debt Retirement <sup>1</sup>	\$0	\$0	\$0	\$0	\$0	\$413,743	\$2,981,715
Roads Capital	\$73,636	\$65,146	\$61,054	\$52,792	\$81,313	\$70,780	\$48,260
Broadband	\$39,719	\$25,933	\$22,335	\$17,244	\$13,405	\$4,974	\$0
CAMP Agreement	\$153,726	\$52,398	\$103,447	\$110,176	\$137,518	\$191,617	\$165,326
<b>Discretionary Reserve Funds Total</b>	<b>\$31,351,542</b>	<b>\$26,495,011</b>	<b>\$22,340,704</b>	<b>\$23,313,484</b>	<b>\$22,955,061</b>	<b>\$21,846,487</b>	<b>\$19,941,579</b>
<b>Obligatory Reserve Funds</b>							
Building Permit Stabilization	\$5,824,645	\$5,148,965	\$5,003,995	\$4,681,141	\$3,011,354	\$3,560,968	\$4,023,077
Heritage Property	\$2,853	\$2,845	\$2,828	\$1,450	\$1,824	\$22,464	\$21,778
Deferred Grant Funds	\$36,089	\$35,999	\$0	\$0	\$0	\$0	\$0
Canada Community-Building Fund (previously Federal Gas Tax)	\$7,234,564	\$3,906,033	\$9,085,306	\$4,175,696	\$3,861,795	\$1,811,809	\$806,378
Provincial Gas Tax	\$665,906	\$285,318	\$0	\$0	\$0	\$0	\$0
Payment In Lieu of Parkland	\$11,602,039	\$10,831,806	\$8,358,341	\$6,255,502	\$4,981,842	\$4,414,084	\$3,443,161
Development Charges	\$85,511,886	\$80,835,077	\$78,201,375	\$78,459,632	\$73,160,945	\$71,021,345	\$59,549,307
<b>Obligatory Reserve Funds Total</b>	<b>\$110,877,982</b>	<b>\$101,046,043</b>	<b>\$100,651,845</b>	<b>\$93,573,421</b>	<b>\$85,017,761</b>	<b>\$80,830,669</b>	<b>\$67,843,701</b>
<b>Total</b>	<b>\$158,661,668</b>	<b>\$148,349,407</b>	<b>\$140,085,620</b>	<b>\$132,548,585</b>	<b>\$118,009,233</b>	<b>\$112,882,387</b>	<b>\$96,169,294</b>

<sup>1</sup> Debt Retirement Reserve Fund was previously held at the Region of Peel.<sup>2</sup> Contingency Reserves were previously consolidated with the Tax Funded Operating Contingency Reserve**Note: Year-end balances exclude commitments against the reserves/reserve funds**