

TOWN OF CALEDON**Reserve and Reserve Fund Balances as of December 31, 2022**

	<i>December 31 Balances</i>						
	2022	2021	2020	2019	2018	2017	2016
Reserves for Operating Purposes							
Reserves							
Working Funds	\$0	\$0	\$0	\$1,299,647	\$1,299,647	\$1,299,647	\$1,299,647
Tax Funded Operating Contingency Reserve ²	\$9,666,765	\$10,470,173	\$10,138,164	\$4,969,396	\$4,230,760	\$2,168,545	\$1,458,692
Fire Equipment Reserve ²	\$1,753	\$17,729	\$6,445	\$15,647	\$3,592	\$3,592	\$28,592
Building & Equipment Reserve ²	\$4,019	\$34,770	\$38,604	\$88,635	\$104,673	\$243,290	\$751,089
Land Sale Reserve ²	\$898,837	\$98,906	\$2,645,480	\$2,247,967	\$2,258,957	\$751,117	\$862,361
Ice Resurfacer Reserve ²	\$96,782	\$72,091	\$59,634	\$44,880	\$16,846	\$87,932	\$79,019
Information Systems and Technology Reserve ²	\$7,369	\$60,484	\$55,340	\$50,011	\$45,010	\$40,010	\$35,011
Election Reserve ²	\$61,883	\$354,092	\$273,308	\$191,855	\$87,876	\$197,500	\$120,000
Firefighter Post-Retirement Benefit Reserve	\$221,651	\$198,822	\$141,584	\$123,765	\$83,100	\$0	\$0
Caledon Public Library Board Donation and Bequests Reserve Fund	\$9,258	\$7,905	\$7,489	\$0	\$0	\$0	\$0
Economic Development ²	\$0	\$0	\$0	\$47,148	\$47,148	\$47,148	\$47,148
Animal Shelter ²	\$0	\$0	\$0	\$17,968	\$70,364	\$62,364	\$88,000
Self-Insured Loss ²	\$0	\$0	\$0	\$1,000,000	\$1,000,000	\$928,126	\$623,702
Caledon Community Development Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Bridge Replacement	\$0	\$0	\$0	\$26,533	\$407,133	\$0	\$861,759
Animal Shelter Facility	\$0	\$0	\$0	\$28,395	\$28,395	\$28,395	\$28,395
Discretionary							
Winter Maintenance	\$1,914,510	\$1,736,314	\$1,317,170	\$1,239,233	\$1,711,163	\$1,624,257	\$1,468,058
Group Benefit Stabilization	\$2,006,790	\$1,848,250	\$1,284,260	\$645,947	\$645,947	\$645,947	\$337,491
Community Improvement Plan	\$76	\$60,810	\$134,688	\$171,241	\$212,904	\$374,811	\$438,757
Development Approvals Stabilization	\$3,274,904	\$4,487,426	\$6,510,319	\$3,377,330	\$4,130,471	\$3,171,118	\$1,865,690
Engineering Stabilization Reserve	\$3,818,996	\$3,801,917	\$0	\$0	\$0	\$0	\$0
Development Charge Exemptions & Discounts	\$282,315	\$208,431	\$108,035	\$0	\$98,793	\$102,834	\$200,000
Debt Retirement ¹	\$0	\$0	\$0	\$0	\$0	\$0	\$413,743
Obligatory Reserve Funds							
Building Permit Stabilization	\$6,319,007	\$5,824,645	\$5,148,965	\$5,003,995	\$4,681,141	\$3,011,354	\$3,560,968
Heritage Property	\$11,814	\$2,853	\$2,845	\$2,828	\$1,450	\$1,824	\$22,464
Deferred Grant Funds	\$36,179	\$36,089	\$35,999	\$0	\$0	\$0	\$0
Reserves for Infrastructure Purposes							
Reserves							
Equipment	\$892,629	\$368,642	\$46,502	\$286,120	\$694,012	\$687,045	\$530,219
Accessibility (previously tax rate stabilization)	\$145,752	\$119,421	\$93,156	\$66,657	\$51,630	\$36,400	\$21,383
Animal Shelter	\$74,702	\$116,464	\$141,042	\$71,773	\$90,187	\$90,187	\$90,187
Transit	\$73,626	\$73,443	\$73,260	\$72,803	\$72,803	\$72,803	\$72,803
Corporate Energy	\$150,010	\$168,984	\$154,594	\$189,348	\$164,522	\$179,005	\$176,724
Fitness Equipment Replacement	\$79,966	\$93,886	\$90,090	\$82,880	\$134,094	\$83,702	\$61,503
Tax Funded Capital Contingency Reserve	\$4,735,540	\$4,176,331	\$6,843,660	\$6,171,643	\$4,770,930	\$3,029,602	\$2,968,998
Discretionary							
Capital Asset Replacement Fund	\$12,276,132	\$17,426,312	\$15,610,545	\$15,466,644	\$15,591,357	\$16,192,254	\$16,373,496
Northwest Caledon Indoor Recreation Facility	\$1,165,966	\$1,038,350	\$911,054	\$780,974	\$645,136	\$514,105	\$384,380
Cash in Lieu of Parking	\$477,843	\$476,651	\$475,463	\$472,500	\$97,500	\$97,500	\$97,500
Roads Capital	\$73,820	\$73,636	\$65,146	\$61,054	\$52,792	\$81,313	\$70,780
Broadband	\$60,428	\$39,719	\$25,933	\$22,335	\$17,244	\$13,405	\$4,974
CAMP Agreement	\$202,763	\$153,726	\$52,398	\$103,447	\$110,176	\$137,518	\$191,617
Obligatory							
Canada Community-Building Fund (previously Federal Gas Tax)	\$7,602,134	\$7,234,564	\$3,906,033	\$9,085,306	\$4,175,696	\$3,861,795	\$1,811,809
Provincial Gas Tax	\$1,053,526	\$665,906	\$285,318	\$0	\$0	\$0	\$0
Payment In Lieu of Parkland	\$14,073,053	\$11,602,039	\$10,831,806	\$8,358,341	\$6,255,502	\$4,981,842	\$4,414,084
Development Charges	\$79,905,742	\$85,511,886	\$80,835,077	\$78,201,375	\$78,459,632	\$73,160,945	\$71,021,345
Total	\$151,676,541	\$158,661,668	\$148,349,407	\$140,085,620	\$132,548,585	\$118,009,233	\$112,882,387

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