



## Staff Report

If this information is required in an alternate accessible format, please contact the Accessibility Coordinator at 905-623-3379 ext. 2131.

---

<b>Report To:</b>	<b>General Government Committee</b>	
<b>Date of Meeting:</b>	April 13, 2026	<b>Report Number:</b> FSD-014-26
<b>Authored by:</b>	Michelle Pick, Accounting Services Manager, Deputy Treasurer	
<b>Submitted By:</b>	Trevor Pinn, Deputy CAO/Treasurer, Finance and Technology	
<b>Reviewed By:</b>	Mary-Anne Dempster, CAO	
<b>By-law Number:</b>		<b>Resolution Number:</b> GG-071-26
<b>File Number:</b>		
<b>Report Subject:</b>	2025 Annual Statement of Development Charges, Cash-in-Lieu - Parkland and Building Permit Reserve Funds	

---

### Recommendation:

1. That Report FSD-014-26, and any related delegations or communication items, be received for information.

## Report Overview

This report is prepared to comply with the reporting requirements of the *Development Charges Act, 1997, Planning Act, 1990 and Building Code Act*

### 1. Background

- 1.1 The Municipality is required through various acts and regulations to report annually to Council on the reserve funds established for Development Charges, Cash-in-Lieu of Parkland and Building Permits.

### 2. Development Charges

#### General

- 2.1 In accordance with the *Development Charges Act, 1997*, section 43 the Treasurer is required to report to Council on financial information related to the development charges by-law and reserve funds.

#### 2025 Annual Report

- 2.2 The Municipality retained Hemson Consulting (Hemson) to update the [Development Charges \(DC\) Background Study](#) and corresponding by-law. Subsequent to the publication of the DC Study, Bill 60, Fighting Delays, Building Faster Act, 2025 received Royal Assent. This resulted in the requirement that land acquisition be removed from eligible service categories to its own service category. This resulted in a decrease in the rates, and required updates to the by law, inventories and capital programs to reflect the new service categories. A change was also made to the roads inventory due to an internal review resulting from a developer submission received after the publication of the initial study. Updated rates for the 2025 [DC Study](#) and [Bylaw](#) were calculated and adopted by Council on December 15, 2025.
- 2.3 Attachment 1 - attached shows the activity in the Development Charges Reserve Funds for the year ended December 31, 2025, including opening and closing balances.
- 2.4 Attachment 2 - attached shows capital projects which were funded for the year ended December 31, 2025, with development charges. The table shows the total expenses, development charge financing and non-development charge financing.
- 2.5 Attachment 3 - attached shows operating expenses which were funded for the year ended December 31, 2025, with development charges. The table shows the total expenses, development charge financing and non-development charge financing.

- 2.6 Attachment 4 - attached shows projects which have been previously approved by Council through resolution or prior years' budgets. The amount committed relates solely to the development charges portion.
- 2.7 Attachment 5 - attached shows Debt activity related to Development Charges Reserve Funds for the year ended December 31, 2025.
- 2.8 Attachment 6 – attached shows Estimated DC Funded Costs. The table outlines the values included in the DC Background Study for specific projects versus the estimated capital costs. The differences are mainly driven by changes in scope of the actual projects, pricing differences between when the DC Study figures were estimated in 2022 and the actual pricing in the current year or the actual project has been divided into several phases where the study contained the full project scope.
- 2.9 This statement is compliant with subsection 59.1(1) of the *Development Charges Act, 1997*.
- 2.10 A total of 29 capital fund (2024 – 23) and 10 (2024 – 11) operating fund projects have been financed by development charges.
- 2.11 The Municipality collected \$6,911,606 in municipal development charges in 2025; this compares to \$3,720,274 in 2024.

### **3. Cash-in-Lieu of Parkland**

#### **General**

- 3.1 In accordance with Section 37 (Increased Density) and Section 42 (Cash-in-Lieu of Parkland) of the *Planning Act*, the Treasurer must provide a financial statement including opening and closing balances to Council relating to cash-in-lieu of parkland monies and increased density funding. This statement must be made available to the public.

#### **Section 42 – Conveyance of Land for Park Purposes**

- 3.2 Under Section 42 of the *Planning Act*, a municipality may require, as a condition of development, that land be conveyed to the municipality for park or other public recreational purposes. In certain circumstances, Council may require a payment in lieu of land dedication, to the value of the land otherwise required to be conveyed.
- 3.3 These funds must be held in a special account (Reserve Fund), allocated interest and spent only for the acquisition of land to be used for park or other recreational purposes, including the erection, improvement or repair of buildings and the acquisition of machinery, particular to park purposes.
- 3.4 Attachment 7 details the Statement of the Treasurer, in compliance with the *Act* and provides the expected future commitments for the reserve fund.

## Section 37 – Increased Density

- 3.5 In 2025, the Municipality retained Hemson Consulting (Hemson) to prepare a Community Benefits Charge (CBC) Strategy and By-law. Council adopted the [Community Benefits Charge Strategy](#) and [Community Benefits Charge By-law](#) on December 15, 2025. The CBC was developed to support section 37 of the Planning Act, Increased Density. A review of this by-law will be undertaken every five years after the previous resolution was passed.
- 3.6 For the 2025 fiscal year, no funds were collected under this by-law, therefore a Treasurer's statement on financial information related to the CBC by-law and reserve funds is not included in this report.

## 4. Building Permits

### General

- 4.1 Under the *Building Code Act, 1992* and the passing of subsequent amendments and Ontario Regulation 350/06, municipalities are required to prepare an annual report that records the amount of building permit fees collected and the costs incurred during the process.
- 4.2 In accordance with the *Building Code Act, 1992* as amended, staff have prepared this report to Council with the required content on an informational basis and this report, and the related attachment will be posted on the Municipality's website.

### 2025 Annual Report

- 4.3 A [Building Permit Fee Update Study](#) was completed in 2024, by Hemson Consulting Ltd. with an effective date of March 1, 2024. The reviews are to be completed every five (5) years to ensure that the building permit fees are in line with the cost of building inspections and that all appropriate direct and indirect costs are being allocated.
- 4.4 In 2025, building permits issued generated total building permit revenue of \$698,555 (2024 - \$688,923), with total direct and overhead costs of \$3,891,822 (2024 - \$3,653,705), creating a deficit of \$3,193,267 (2024 – deficit of \$2,964,782).
- 4.5 The deficit of \$3,193,267 was transferred from the Building Division Reserve Fund. As of December 31, 2025, the reserve fund was in a deficit position of \$4,140,378.

## 5. Financial Considerations

Not Applicable.

## 6. Strategic Plan

Not Applicable.

## **7. Climate Change**

Not Applicable.

## **8. Concurrence**

This report has been reviewed by the Deputy CAO, Planning and Infrastructure and the Deputy CAO, Public Services who concur with the recommendations.

## **9. Conclusion**

It is respectfully recommended that the Annual Statement for the Development Charges Reserve Funds, Annual Statement for Cash-in-Lieu of Parkland and Annual Building Permit Fess report be received for information and made available to the public by posting on the Municipality's website.

---

Staff Contact: Michelle Pick, Accounting Services Manager/Deputy Treasurer, 905-623-3379 x 2605 or mpick@clarington.net.

Attachments:

Attachment 1 – Development Charges Reserve Funds Activity 2025

Attachment 2 – Development Charges Reserve Funds Capital Projects 2025

Attachment 3 – Development Charges Reserve Funds Operating Expenses 2025

Attachment 4 – Development Charges Reserve Funds Commitments 2025

Attachment 5 – Development Charges Reserve Funds Debt Activity 2025

Attachment 6 – Development Charges Reserve Funds Estimated Costs 2025

Attachment 7 – Cash-In-Lieu of Parkland Reserve Fund 2025

Attachment 8 – Annual Building Permit Fees 2025

Interested Parties:

There are no interested parties to be notified of Council's decision.

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
<b>Closing Balance as of December 31, 2025</b>	<b>(2,257,660)</b>	<b>(2,151,007)</b>	<b>(5,642,951)</b>	<b>(4,587,146)</b>	<b>(52,422,967)</b>	<b>(67,061,731)</b>
Committed Amounts - Prior Years ***	1,617,712	255,871	311,232	2,165,082	17,002,570	21,352,467
<b>Available Balance as at December 31, 2025</b>	<b>(639,948)</b>	<b>(1,895,136)</b>	<b>(5,331,719)</b>	<b>(2,422,064)</b>	<b>(35,420,397)</b>	<b>(45,709,264)</b>
Committed Amounts – 2026 Budget ****		78,891	219,173	6,142,752	1,706,784	8,147,600
<b>Balance Available for Future Needs</b>	<b>(639,948)</b>	<b>(1,816,245)</b>	<b>(5,112,546)</b>	<b>3,720,688</b>	<b>(33,713,613)</b>	<b>(37,561,664)</b>

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

Municipality of Clarington  
 Development Charges Reserve Funds Capital Projects  
 For 2025

Capital Fund Expenses	Total Expenses for 2025	DC Reserve Fund Financing	Non-DC Financing	Non-DC Funding Sources
<b>DC – Library</b>				
Library Collections	207,290	207,290	-	
	<b>207,290</b>	<b>207,290</b>		
<b>DC – Fire Protection</b>				
Station #1 Expansion	1,257,530	1,257,530		
Utility Truck	1,116,310	1,116,310		
Prevention Vehicle	64,440	64,440		
	<b>2,438,280</b>	<b>2,438,280</b>		
<b>DC – Parks &amp; Recreation</b>				
Newtonville Estates Parkette				
Foster Creek Neighbourhood Park West	418,121	418,121		
Toyota Trail	35,248	35,248		
Bowmanville ZooLands Trails Phase 1	1,432	1,289	143	Miscellaneous Capital RF
Newcastle Waterfront Park Phase 2	64,532	64,532		
Northglen East Park	17,584	17,584		
South Bowmanville Recreation Centre	27,887	27,887		
Park Features	56,553	56,553		
Fleet New - Parks	101,057	101,057		
Bowmanville Valley Trail (King to Nash)	1,899	1,899		
North Bowmanville Dog Park 2021	6,094	6,094		
Soper Creek Trail - Phase 3	(7,572)	(7,572)		
	<b>722,835</b>	<b>722,692</b>	<b>143</b>	

<b>Capital Fund Expenses - continued</b>	<b>Total Expenses for 2025</b>	<b>DC Reserve Fund Financing</b>	<b>Non-DC Financing</b>	<b>Non-DC Funding Sources</b>
<b>DC – Service Related to Highways</b>				
Darlington Blvd (South Limit to Hwy 2)	4,986	3,989	997	Miscellaneous Capital RF
New Operations Center	2,834,211	156,400	2,677,811	Region Debenture
Baseline Road ( Lambs to Bennet)	51,799	51,799		
Streetlights - Regional Rd 57 (Hwy #2 to Stevens Rd )	118,766	118,766		
Bowmanville Ave Street Lighting (Baseline Rd to CPR Bridge)	1,868	1,868		
Trulls Road Improvements (Bloor St)	43,476	30,868	12,608	Miscellaneous Capital RF
Rudell Rd - Grady Drive to Hwy 115	223,016	223,016		
Fleet - New Parks	289,045	289,045		
Fleet - New Roads	412,049	412,049		
Active Transportation Masterplan	1,792	1,587	205	Transportation Infra RF
West Side Drive Extension	2,250,375	2,250,375		
Hancock Rd (Hwy2 to Nash Rd)	2,025	1,563	462	Miscellaneous Capital RF
Streetscape Newcastle Improvements	128,556	33,939	94,617	Tax Levy
New Equipment Purchase - Roads 2023	418,029	418,029		
New Equipment Purchase - Roads 2024	61,056	61,056		
New Equipment Purchase - Roads 2025	303,898	303,898		
Baseline Road Reconstruction (Trulls Rd to Courtice Rd)	148,983	140,043	8,940	Miscellaneous Capital RF
	<b>7,293,930</b>	<b>4,498,290</b>	<b>2,795,640</b>	
<b>Total Capital Expenses</b>	<b>10,662,335</b>	<b>7,866,552</b>	<b>2,795,783</b>	
<b>Summary of Financing:</b>		207,290		DC - Library
		2,438,280		DC - Fire Protection
		722,692		DC - Parks and Recreation
		4,498,290		DC - Related to Highways
			205	Transportation Infra RF
			2,677,811	Region Debenture
			23,150	Miscellaneous Capital RF
			94,617	Tax Levy
<b>Total Financing</b>	<b>10,662,335</b>	<b>7,866,552</b>	<b>2,795,783</b>	

Municipality of Clarington  
 Development Charges Reserve Funds Operating Expenses  
 For 2025

Operating Fund Expenses	Total Expenses for 2025	DC Reserve Fund Financing	Non-DC Financing	Non-DC Funding Sources
<b>DC – Growth Studies</b>				
Legislative Services – OP Appeal Legal	52,083	4,232	47,850	Tax Levy
DC Study Commitment	69,365	69,365		
Planning – Energy Park Sec Plan	159,695	12,705	146,482	Developer Recovery
			508	Tax Levy
	<b>281,143</b>	<b>86,302</b>	<b>194,840</b>	
<b>DC – Library</b>				
Courtice Library Debenture	78,244	78,244	-	
	<b>78,244</b>	<b>78,244</b>		
<b>DC – Fire Protection</b>				
New Recruits Wages	287,046	287,046		
New Recruits Uniforms	72,007	24,758	47,249	Tax Levy
	<b>359,053</b>	<b>311,804</b>	<b>47,249</b>	
<b>DC – Parks &amp; Recreation</b>				
South Bowmanville Rec Centre Debenture	4,615,891	3,231,124	1,384,767	Tax Levy (30%)
Newcastle Community Park Debenture	251,101	251,101		
Outdoor Rinks Debenture	573,875	573,875		
	<b>5,440,867</b>	<b>4,056,100</b>	<b>1,384,767</b>	
<b>DC – Service Related to Highways</b>				
Green Road Debenture	552,199	552,199		
	<b>552,199</b>	<b>552,199</b>		
<b>Total Operating Fund Expenses</b>	<b>6,711,506</b>	<b>5,084,649</b>	<b>1,626,856</b>	

Operating Fund Expenses	Total Expenses for 2025	DC Reserve Fund Financing	Non-DC Financing	Non-DC Funding Sources
Summary of Financing:		86,302 78,244 311,804 4,056,100 552,199	146,482 1,480,374	DC – Growth Studies DC – Library DC – Fire Protection DC – Parks & Recreation DC – Related to Highways Developer Recovery Tax Levy
<b>Total Financing</b>	<b>6,711,506</b>	<b>5,084,649</b>	<b>1,626,856</b>	

Municipality of Clarington  
 Development Charges Reserve Funds Commitments  
 For 2025

Year	Project Description	Amount Committed
<b>DC – Growth Studies</b>		
2015 Operating	Planning studies-zoning bylaw review-90% DC [10% Prof fees Res tax levy]	108,639
2017 Council	Secondary Plan Agreement template [10% tax levy]	18,000
2017 Operating	Planning Studies-Bow West Secondary Plan	8,408
2019 Operating	DC Study	7,966
2019 Operating	OP Appeal Legal Costs	39,945
2019 Operating	Planning Studies	144,000
2020 Operating	DC GG Budget commitments - Plan Studies	1,233,000
2022 Operating	Courtice Waterfront Design Study	37,119
2023 Operating	DC GG Budget commitments - DC Study	20,635
<b>Total Commitments – Growth Studies</b>		<b>1,617,712</b>
<b>DC – Library</b>		
2025 Operating	DC Library - CLMA Service Review Study	3,000
2025 Capital	Library Collection	52,871
2025 Capital	Library Technology	100,000
2025 Capital	Library - additional office space	100,000
<b>Total Commitments – Library Services</b>		<b>255,871</b>
<b>DC – Fire Protection</b>		
2023 Capital	2023 Fire HQ Expansion	247,232
2025 Capital	Bunker Gear	64,000
<b>Total Commitments – Fire Protection Services</b>		<b>311,232</b>
<b>DC – Parks &amp; Recreation</b>		
2022 Capital	Brookhill Parkette	68,334
2024 Council Approved	Bowmanville Zoo Lands Trails-Phase 1	1,047,969
2023 Capital	Soper Creek Trail - Phase 3	97,602
2023 Capital	Farewell Creek Trail Phase 2B	100,000
2025 Capital	Farewell Creek Trail Phase 2B	100,000
2024 Capital	Foster Creek Neighbourhood Park West	59,155
2025 Capital	Equipment New Parks	225,343

Year	Project Description	Amount Committed
<b>DC – Parks &amp; Recreation cont.</b>		
2025 Capital	Green Fleet New Parks	230,950
2025 Capital	Newcastle Waterfront Park Phase 2	51,416
2025 Capital	South Bowmanville Recreation Center - Park Features	18,447
2025 Capital	Bowmanville Valley Trail (King to Nash)	136,101
FSD-028-24	Northglen East Park	29,765
<b>Total Commitments – Parks &amp; Recreation Services</b>		<b>2,165,082</b>
<b>DC – Related to Highways</b>		
2015 Capital	Sidewalk-Rudell Rd (Sunset Blvd to Hart)	43,000
2016 Capital	Middle Rd reconstruction (Con Rd 3 to urban limit)	53,230
2018 Capital & 2021 Capital	Darlington Blvd (South limit to Hwy2)	1,233,517
2018 Capital	Green Rd (Harvey Jones to Ross Wright)	70,890
2018 Capital	King St Cycling Facility	114,928
2018 Capital	Sidewalk - RR 57 Multi-use Trail - Aspen Springs to Hwy2)	15,000
2018 Memo	Port Darlington subdivision Rd (Port Darlington to east)	1,406
2018 Operating	50% North Newc Drainage Study	11,500
2019 Capital	Middle Rd reconstruction (Con Rd 3 to urban limit)	186,750
2019 Capital	Baseline Rd Reconstruction (Haines to Lambs Rd)	68,980
2019 Capital	Baseline Rd Reconstruction (Mearns to Haines)	63,240
2019 Capital	Baseline Rd Structure ( W of Green Rd )	22,120
2019 Capital	Hancock Rd Box Culvert (S of Nash rd)	53,888
2019 Capital	Baseline Rd Reconstruction (Trulls Rd to Courtice Rd)	492,248
2019 Operating	50 % North Newc Drainage Study	11,500
2020 Capital	Streetlighting - Hwy#2 to 150m N of Stevens Rd	125,026
2020 Capital	Rudell Rd Reconstruction	758,060
2020 Capital	Sidewalk - Hwy#2 ( E of Clarington Blvd to RR57) South Side	135,000
2020 Capital	Sidewalk - Bloor St (Townline Rd S to 415m Easterly) South Side	30,000
2020 Capital	Sidewalk - RR17 (Mill St to CPR) East Side	182,026
2020 Capital	Sidewalk - North Str (George St to Remi Court)	24,471
2020 Capital	Sidewalk - Trulls Rd (Avondale Rd to Hwy#2) East Side	30,000
2020 Capital	Sidewalk - RR57 Multi-use Trail - CPR Bridge to Stevens Rd	82,500
2020 Capital	SWM Pond - Technology Park	1,594,828
2020 Operating	Eng - design	75,000
2020 Capital	Bowmanville Cemetery expansion - design & construction	106,384
CL2016-17	Pavement Rehabilitation -Green Road cycling lanes - trsf UECF from Trulls Rd	12,003
2021 Capital	Green Rd (Harvey Jones to Longworth)	375,345
Trsf from RR57 Multi Use Trail	King St Cycling Facility	37,500
2022 Capital	North Scugog Crt (Dan Sheehan to Conc Rd 3)	13,308
2022 Capital	Green Rd Roundabout	52,055

Year	Project Description	Amount Committed
<b>DC – Related to Highways cont.</b>		
2022 Capital	Hancock Rd (Hwy#2 to Nash Rd)	47,458
2022 Capital	Nash Rd (50m E of Harry Gay Dr to Hancock Rd)	63,288
2022 Capital	Bowmanville Ave MUP	454,496
2022 Capital	Bowmanville Ave Sidewalk	210,000
2022 Capital	Liberty St Sidewalk (Longworth to Conc Rd 3)	330,000
2022 Capital	Prestonvale Sidewalk (230m N to Bloor St)	80,000
2022 Capital	Hancock Rd Sidewalk (Hwy#2 to 275 m S of Nash Rd) West Side	36,500
2022 Capital	Streetscape - Newcastle	173,165
2022 Capital	Various Erosion Protection Works	133,340
2022 Capital	2022 Fleet New Roads	220,577
Add'l Funding PSD-018-22	Bowmanville Cemetery expansion - design & construction	22,657
2023 Capital	2023 - Fleet New - Roads	487,477
2023 Capital	2023 - Streetlighting - Haines St to Bennet Rd	20,000
2023 Capital	2023 - Streetlighting - Hwy 35 to Fire Hall	20,000
2023 Capital	2023 - Longworth Ave. Extension EA (Green Rd to Holt Rd)	200,000
2023 Capital	2023 - Sidewalks - Baseline Rd MUP (Spicer Sq to Bowmanville Ave)	50,000
2023 Capital	2023 - Newcastle Streetscape Improvements - Phase 1	60,000
2023 Capital	2023 - Various Erosion Protection Works	133,340
2024 Capital	2024 - Fleet New Roads	968,305
2024 Capital	2024 - Fleet New Parks	94,755
2024 Capital	2024 - Streetlighting Bowmanville Ave Baseline Rd to CPR Bridge	741,132
2024 Capital	2024 - Concession Rd 3 (Liberty St to 110m East)	107,000
2024 Capital	2024 - Baseline Rd Improvements (Means Ave to Lambs)	274,000
2024 Capital	2024 - Liberty St Cycle Track & Sidewalk (Longworth Ave to Conc 3)	42,000
2024 Capital	2024 - Stormwater Mgmt Facility - Clarington Tech Business Park	497,507
2025 Capital	2025 - Equipment New - Roads	248,851
2025 Capital	Small Equipment upgrades	30,528
2025 Capital	Hancock Rd Box Culvert	553,080
2025 Capital	Trulls Road Improvements (Bloor St to 400m S of Bloor St)	1,335,883
2025 Capital	Prestonvale Rd Improvements (Baseline to 262 m <sup>2</sup> of Southfield)	450,000
2025 Capital	Nash Rd Improvements (50m E of Harry Gay to Hancock)	1,156,680
2025 Capital	Longworth Ave Improvements (Green Rd to West Bowmanville Limit)	150,000
2025 Capital	West Side Drive Extension	869,625
2025 Capital	Liberty St Cycle Track & Sidewalk (Longworth Ave to Conc 3)	185,000
2025 Capital	Active Transportation Master Plan - Initial Phase Implementation	70,000
2025 Capital	Temperance St Redevelopment	140,000
2025 Capital	Baseline Rd MUP (Green Rd to Westside Dr)	23,000
2025 Operating	Feasibility Study - 401/Railway Active Transportation	100,000

Year	Project Description	Amount Committed
DC – Related to Highways cont. 2025 Operating	Principal Planner	147,223
	<b>Total Commitments –Services Related to Highways</b>	<b>17,002,570</b>
	<b>Total Commitments – Development Charges Reserve Funds</b>	<b>21,352,467</b>

Municipality of Clarington  
Development Charges Reserve Funds Debt Activity  
For 2025

<b>Project</b>	<b>Opening Balance 2025</b>	<b>Debt Issued</b>	<b>Principal Payments</b>	<b>Interest Expense</b>	<b>Closing Balance 2025</b>	<b>Tax Supported</b>	<b>Development Charge Supported</b>
Green Road	2,693,605		(463,000)	(81,299)	2,149,306		2,149,306
Courtice Library	546,031		(66,000)	(10,582)	469,449		469,449
South Bowmanville Recreation Centre	87,564,404	7,554,517	(2,121,000)	(2,756,161)	90,241,760	27,072,528	63,169,232
Newcastle Community Park	4,848,013		(117,000)	(133,034)	4,597,979		4,597,979
Outdoor Rinks	12,090,464		(240,000)	(332,241)	11,518,223		11,518,223
<b>Total DC Debt Activity</b>	<b>107,742,517</b>	<b>7,554,517</b>	<b>(3,007,000)</b>	<b>(3,313,318)</b>	<b>108,976,716</b>	<b>27,072,528</b>	<b>81,904,188</b>

Municipality of Clarington  
 Development Charges Reserve Funds Estimated Costs  
 For 2025

Project	Estimated DC Capital Costs per 2022 DC Background Study	Estimated DC Funded Capital Costs as at December 31, 2025	Difference
Bunker Gear	286,000	64,000	222,000
Tanker 13	192,000	182,910	9,090
Tanker 12	192,000	182,910	9,090
Prevention Vehicle	40,000	96,038	(56,038)
Fleet New - Roads	253,324	432,150	(178,826)
Equipment New - Roads	552,750	552,750	-
Fleet New - Parks	564,496	120,600	443,896
Equipment New - Parks	221,100	221,100	-
Green Fleet New - Parks	230,950	230,950	-
Small Equipment Upgrades	30,528	30,528	-
Buildings & Property - Building Improvements	100,000	100,000	-
Farewell Creek Trail Phase 2B	450,000	100,000	350,000
Newcastle Waterfront Park Phase 2	600,000	69,000	531,000
South Bowmanville Recreation Centre Park Features	75,000	75,000	-
Bowmanville Valley Trail (King to Nash)	1,205,000	138,000	1,067,000
Hancock Rd Box Culvert	333,600	553,080	(219,480)
Trulls Road Improvements (Bloor St to 400mS of Bloor St)	4,444,419	1,366,750	3,077,669
Prestonvale Rd Improvements (Baseline to 262m <sup>2</sup> of Southfield)	3,214,756	450,000	2,764,756
Nash Rd Improvements (50m E of Harry Gay to Hancock)	823,487	1,156,680	(333,193)
Longworth Ave Improvements (Green Rd to W Bowmanville Limit)	689,219	150,000	539,219
West Side Drive Extension	3,260,864	3,120,000	140,864
Liberty St Cycle Track & Sidewalk (Longworth Ave to Conc. 3)	374,342	185,000	189,342
Active Transportation Master Plan - Initial Phase Implementation	60,000	70,000	(10,000)
Temperance Street Redevelopment	505,624	140,000	365,624
Baseline Rd MUP (Green Rd to Westside Dr)	608,522	23,000	585,522
Library Technology	1,000,000	100,000	900,000
Library Collection	270,083	260,161	9,922
<b>Total DC Estimated Costs</b>	<b>20,578,064</b>	<b>10,170,607</b>	<b>10,407,457</b>

Municipality of Clarington  
Cash-in-lieu of Parkland Reserve Fund  
For the Year Ended December 31, 2025

<b>Balance as of December 31, 2024</b>	<b>\$9,251,640</b>
Plus:	
2025 Cash-in-lieu Collected	723,950
2025 Reserve Fund Interest	333,446
2025 Amount Transferred from Capital Fund – Land Acquisition	-
Less:	
2025 Amount Transferred to Capital Fund – Land Acquisition	-
<b>Closing Balance as of December 31, 2025</b>	<b>\$10,309,036</b>
Committed Amounts	5,551,000
<b>Available Balance as at December 31, 2025</b>	<b>\$4,758,036</b>

Municipality of Clarington  
Cash-in-lieu of Parkland Reserve Fund – Committed Amounts  
For the Year Ended December 31, 2025

<b>Project Description</b>	<b>Period</b>	<b>Amount Committed</b>
Ward 3 – Park development/acquisition – East Bowmanville	2026-2031	5,000,000
Port Darlington East Beach Park	2029	551,000
<b>Total Commitments</b>		<b>5,551,000</b>

Municipality of Clarington  
 Building Permit Fee Report  
 December 31, 2025

	<b>2025 Actual</b>
Building Permit Fees Revenue	\$ 698,555
Transfer from Reserve Fund	<u>3,193,267</u>
<b>Total Revenue</b>	<b><u>\$ 3,891,822</u></b>
Direct costs (Note 1)	
Payroll	3,037,177
Office Space	50,254
Other Operating and Capital Costs	<u>158,129</u>
Subtotal Direct Costs	\$ 3,245,560
Overhead Costs (Note 2)	<u>646,262</u>
<b>Total Costs</b>	<b><u>\$ 3,891,822</u></b>
<b>Revenue (Under) / Over Expenditures</b>	-

**Note 1** - Direct costs are deemed to include the costs of the Building Division for the processing of building permit applications, the review of building plans, conducting inspections and building-related enforcement duties. Direct costs also include costs from Public Works, Legislative Services, Fire and Emergency Services and Planning and Infrastructure Services which can be directly attributed to the building permit function.

**Note 2** - Overhead or Indirect costs are deemed to include the costs for support and overhead services to the Building Division.