

COMMUNICATION 137020

Received from: Trisa McConkey, CPA, CGA, Treasurer
Addressed to: Committee of the Whole
Date: March 24, 2026
Topic: 2025 Statement of Development Charges

SUMMARY:

There is a legislated requirement to annually present a statement to Council regarding development charges and other obligatory reserve fund transactions.

COMMENT:

Annually, the Treasurer of the municipality is required to provide Council with a financial statement related to the Development Charge by-law(s) and reserve funds. This statement must be made available to the public and may be requested to be forwarded to the Minister of Municipal Affairs and Housing. Subsection 43 (2) and O. Reg. 82/98 prescribe the information that must be included in the Treasurer's statement

2025 TREASURER'S STATEMENT

SERVICE	OPENING FUND BALANCE	CASH COLLECTED	BANK INTEREST	TOTAL AVAILABLE FUNDS FOR 2025
By-law Enforcement	-	5,063	639	5,702
Childcare	84,519	31,978	4,035	120,533
Fire Services	343,660	155,492	19,619	518,770
Library	21,405	44,528	5,618	71,551
Parks & Recreation	830,526	436,447	55,068	1,322,041
Policing Services	-	101,654	12,826	114,480
Roads	2,106,680	335,971	42,390	2,485,041
Studies	(9,154)	35,399	4,466	30,711
Waste Diversion	-	2,411	304	2,715
Wastewater	2,066,749	766,457	96,706	2,929,912
Water Services	2,939,860	827,682	104,431	3,871,972
TOTAL	8,384,245	2,743,081	346,101	11,473,427

SERVICE	PRIOR YEAR FUNDING USED	2025 FUNDING USED	TOTAL FUNDING USED	ENDING FUND BALANCE *
By-law Enforcement	-	-	-	5,702
Childcare	72,683	3,265	75,948	117,268
Fire Services	32,298	74,697	106,995	444,073
Library	39,623	43,160	82,783	28,391
Parks & Recreation	1,210,131	736,876	1,947,007	585,165
Policing Services	-	105,330	105,330	9,150
Roads	23,193	450,165	473,358	2,034,876
Studies	94,245	95,284	189,529	(64,574)
Waste Diversion	-	-	-	2,715
Wastewater	1,791,476	4,437,616	6,229,092	(1,507,704)
Water Services	442,433	4,696,603	5,139,036	(824,630)
TOTAL	3,706,082	10,642,996	14,349,078	830,431

*Ending fund balance is calculated as Total Funds available for 2025 less 2025 funding used.

TREASURER STATEMENT - SUPPORTING SCHEDULE

Appendix A contains the supporting schedule for the 2025 Treasurer's Statement. This schedule includes detailed project funding for 2025.

Appendix A also identifies all assets whose capital costs were funded by or partially by Development Charges (DC). In some cases, the DC Background Study identified that there were benefits to existing property owners and/or that other funding was available. The attached report shows how these items were funded by other sources.

The Town of Carleton Place is in compliance with subsection 59 (1) of the Development Charges Act (D.C.A.), whereby the municipality shall not impose, directly or indirectly, a charge related to a development or a requirement to construct a service related to development, except as permitted by the D.C.A. or another Act.

Changes arising from Bill 109 (More Homes for Everyone Act, 2022) provide that the Council shall make the statement available to the public by posting the statement on the website or, if there is no such website, in the municipal office.

In addition, Bill 109 introduced additional requirements to be included in the Treasurer's Statement as follows:

STATEMENT OF CREDIT HOLDER TRANSACTIONS

No credit holder transactions have occurred.

Additionally, as per subsection 35 (3) of the D.C.A.:

“35 (3) If a service is prescribed for the purposes of this subsection, beginning in the first calendar year that commences after the service is prescribed and in each calendar year thereafter, a municipality shall spend or allocate at least 60 per cent of the monies that are in a reserve fund for the prescribed service at the beginning of the year.”

The services currently prescribed are water, wastewater, and services related to the highway. Therefore, as of 2023, a municipality shall spend or allocate at least 60 percent of the money in the reserve fund at the beginning of the year

STATEMENT OF RESERVE FUND BALANCE ALLOCATIONS

SERVICE	WATER
Balance in Reserve Fund at Beginning of Year	2,939,860
60% of Balance to be Allocated (at a minimum)	1,763,916

#	PROJECT	TOTAL CAPITAL COST REMAINING TO BE FUNDED	SHARE OF COSTS ALLOCATED TO DATE	SHARE OF COSTS ALLOCATED CURRENT YEAR
1	Water Treatment Plant Expansion	27,351,764	433,633	4,696,603
2	Watermain Extension from Uniform Property to South of 7	653,000		
3	A-1: Watermain Interconnections (Townline Rd West to Preston Dr)	-		
4	A-2: Watermain Interconnections (Bates Rd to Lanark St)	-		
5	A-3: Watermain Interconnections (Edmund St to Lanark St)	-		
6	A-4: Watermain Interconnections (Robertson Ln to Cavanagh Rd/East Boundary)	-		
7	A-5: Watermain Interconnections (Lake Ave W to Cavanagh Rd/East Boundary)	-		
8	B-1a: Upgrade to Existing Distribution System (Bates Dr)	152,700		
9	B-1b: New to Distribution System (Bates Dr)	220,000		

10	B-2: Upgrade to Existing Distribution System (RD-36 Development Connection to Bridge St)	-		
11	B-3: New to Distribution System (Townline Rd Eats & Lanark St)	-		
12	B-4: New Distribution System (Bridge St)	90,800		
13	B-5: Upgrade to Existing Distribution System (Mullett St)	152,300		
14	B-9: Upgrade to Existing Distribution System (Nelson St & Findlay)	422,900		
15	B-10: New to Distribution System (Cavanagh Rd)	574,000		
16	B-11: Upgrade to Existing Distribution System (Lake Ave E)	489,500		
17	New Bulk Water Station	33,100	8,800	
18	Additional Pick-up Truck	53,000		
	TOTAL	30,193,064	442,433	4,696,603

SERVICE	WASTEWATER
Balance in Reserve Fund at Beginning of Year	2,066,749
60% of Balance to be Allocated (at a minimum)	1,240,050

#	PROJECT	TOTAL CAPITAL COST REMAINING TO BE FUNDED	SHARE OF COSTS ALLOCATED TO DATE	SHARE OF COSTS ALLOCATED CURRENT YEAR
1	Wastewater Treatment Plant Expansion	18,624,328	1,634,056	4,437,616
2	Industrial Ave Pumping Station	2,442,580	157,420	
3	SEW-GRW2: New Gravity Sewers to service development areas (Comrie Hills)	-		
4	SEW-GRW3: New Gravity Sewers to service development areas (Pegasus & Cavanagh)	-		
5	SEW-GRW4: New Pump Station & Forcemain to service development areas	4,102,000		

5	Trunk Sewer upsizing (Townline Road)	169,000		
6	New Bates Sanitary Extension	350,000		
6	New Barrel for Siphon	406,600		
7	Trunk Sewer upsizing (Industrial and Mullett)	-		
	TOTAL	26,094,508	1,791,476	4,437,616

SERVICE	SERVICES RELATED TO A HIGHWAY
Balance in Reserve Fund at Beginning of Year	2,106,680
60% of Balance to be Allocated (at a minimum)	1,264,008

#	PROJECT	TOTAL CAPITAL COST REMAINING TO BE FUNDED	SHARE OF COSTS ALLOCATED TO DATE	SHARE OF COSTS ALLOCATED CURRENT YEAR
1	Cavanagh Rd Arterial Expansion (Hooper to Boundary)	5,386,500		
2	Bates Ave Extension	359,649		
3	Provision for Vehicles (2)	600,000		
4	Design Franklin PW and Salt/Sand	300,000		
5	Franklin Public Works Facility Expansion (5 Bays)	2,000,000		
6	Franklin Salt/Sand and Cold Storage Expansion	1,000,000		
7	New Sidewalks (Franktown Rd & Highway 7)	232,500		
8	Provision for Additional Traffic Signals	40,000		
9	McNeely MUP (year of County Road widening)	1,581,000		
10	Loader with Plow	350,000		
11	McNeely Bridge/Road Widening/MUP Town's share	-		

12	Townline Road (Industrial to McNeely with County) Town's share	1,339,000		
13	Future Employment Lands MUP	560,000		
14	Coleman/Cavanagh Rd MUP (north side)	-		
15	Townline Road MUP (north side)	-		
16	Lake Ave MUP (north side)	-		
17	Gillies/Mill St. Bridges MUPs	-		
18	McNeely Ave Widening (with County) Hwy 7 to Cavanagh	-		
19	Townline (McNeely to east Town Limit) with County	-		
20	Pedestrian Crossover on Lake Ave at Ottawa Valey Recreation Trail	16,000		
21	Pedestrian Crossover on Coleman at Ottawa Valey Recreation Trail	16,000		
22	Trail-MUP-Fleggto Town Boundary	140,000		
23	Costello Drive Extension	350,000		
24	McEachen Drive (Captain A. Roy Brown Blvd. to Hwy 7 Service Road)	671,635		428,365
25	Provision for Multi-Use Paths		23,193	21,800
	TOTAL	14,942,284	23,193	450,165

Allocation for 2025 was below 60% by \$813,843. The allocation for 2026 will more than make up for that shortfall with \$3,935,185 budgeted for projects related to a highway.

DESCRIPTION OF THE SERVICES FOR WHICH THE FUND WAS ESTABLISHED

SERVICE	DESCRIPTION
Services Related to a Highway	The fund is used for growth-related projects for roads, bridges, active transportation, streetlights, sidewalks, public works related facilities, vehicles, and equipment, and other related road infrastructure

Fire Protection Services	The fund is used for growth-related projects supporting fire protection services, including facilities, vehicles, equipment, and gear
Policing Services	The fund is used for growth-related projects supporting policing services, including facilities, vehicles, equipment, and gear
Parks and Recreation Services	The fund is used for growth-related projects related to parkland development, parkland amenities, recreational trails, parkland buildings, recreation facilities, and parks & recreation vehicles and equipment
Library Services	The fund is used for growth-related projects including library facilities, furniture, shelving, collection materials, and other related library infrastructure
Growth-Related Studies	The fund is used for growth-related studies
Childcare Services	The fund is used for growth-related projects related to childcare and early years program facilities, vehicles, and equipment
By-law Enforcement	The fund is used for growth-related projects including facilities, vehicles, and equipment
Waste Diversion	The fund is used for growth-related projects for, facilities and other waste diversion infrastructure
Wastewater Services	The fund is used for growth-related projects for wastewater treatment, storage, pumping, collection, and other wastewater related infrastructure
Water Services	The fund is used for growth-related projects for water treatment, supply, storage, pumping, distribution, and other water related infrastructure

The fund balance at the end of 2025 represents the funds that are available to pay for the projects included in the Development Charges Background Study By-law 09-2025. Any unspent funds remaining on the expiry date of the by-law or upon passing a new by-law will be carried forward for use under any new by-law passed by Council.

FINANCIAL IMPLICATIONS

There are no financial implications resulting from this report.

STAFF RECOMMENDATION

THAT Council accepts the 2025 Annual Development Charges Report as information.