

## THE MUNICIPALITY OF LAMBTON SHORES

**Report TR 12-2026**

**Council Meeting Date: March 17, 2026**

**TO:** Mayor Cook and Members of Council  
**FROM:** Rebecca Clothier, Director of Financial Services  
**RE:** 2025 Cash in Lieu of Parkland

**RECOMMENDATION:**

**THAT** Report TR 12-2026 regarding 2025 Cash in Lieu of Parkland be received; and

**THAT** the Cash in Lieu of Parkland Statement be approved; and

**THAT** the Treasurer's Cash in Lieu of Parkland Statement be posted on the Lambton Shores website.

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**SUMMARY**

This report presents the 2025 Cash in Lieu (CIL) of Parkland statement, which outlines the collection and use of funds as required under Section 42 of the *Planning Act, R.S.O. 1990, c. P13 (Planning Act)*.

Municipalities are required to prepare an annual Treasurer's Statement to ensure transparency and accountability in the collection and use of these funds. The approval of this report will confirm compliance with provincial reporting requirements and support the continued administration of parkland-related financial reserves.

**BACKGROUND**

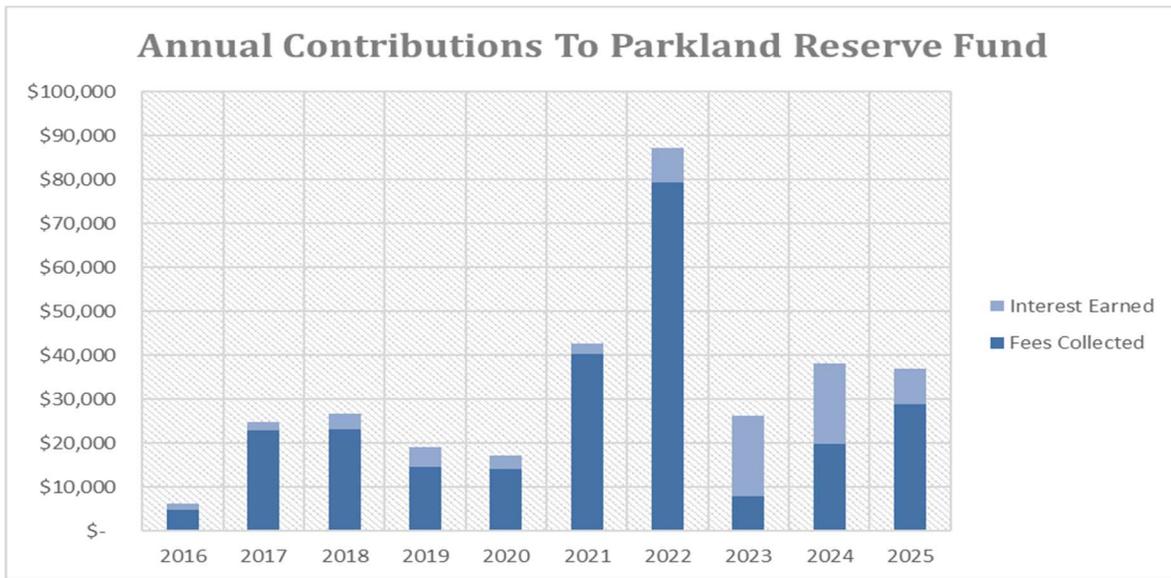
On July 1, 2016, changes to the *Planning Act* introduced reporting requirements mandating that municipalities provide a Treasurer's Statement outlining the collection and allocation of funds obtained through Section 42 of the *Planning Act* (parkland dedication).

Under Section 42, municipalities may require developers to dedicate land for parks or recreational purposes as a condition of development. Alternatively, the municipality may accept a payment in lieu of land dedication, which is deposited into a dedicated reserve fund. These funds must be allocated interest and may only be used for the acquisition of parkland, improvements to recreational facilities, or the purchase of related infrastructure and equipment.

Lambton Shores has been collecting Cash in Lieu (CIL) of Parkland since amalgamation in 2001 in accordance with the *Planning Act*.

The annual contributions and interest earnings vary each year, as illustrated in the following graph.

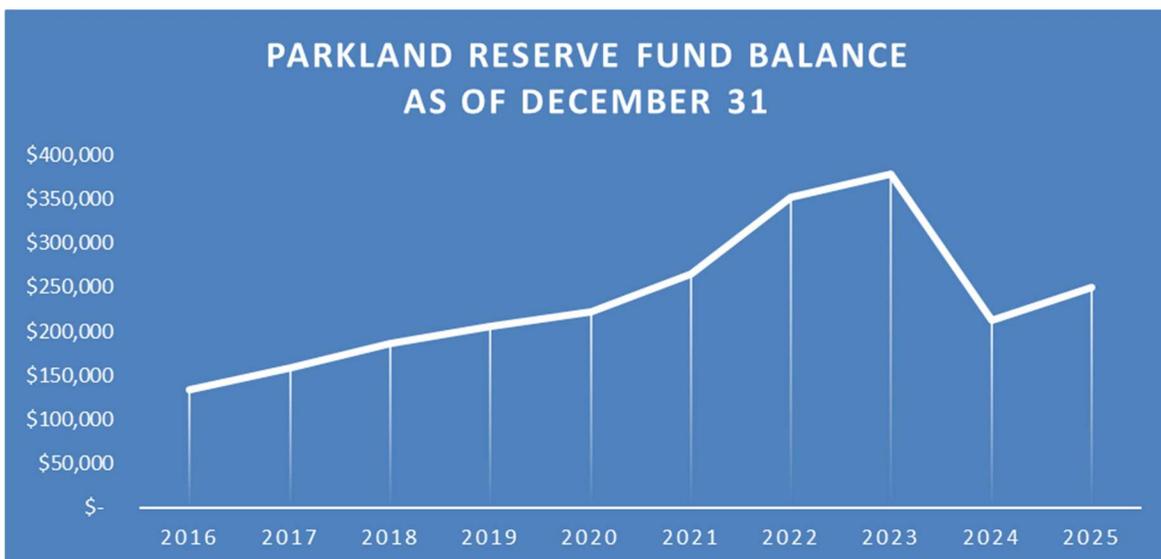
Figure 1: Annual Contributions to the Parkland Reserve Fund (2016-2025)



The Parkland Reserve Fund has grown steadily over time, reaching its highest balance of \$378,048.79 at the beginning of 2024. In 2024, a portion of these funds was allocated toward the purchase of land for the Forest Parkette. During 2025, the reserve continued to accumulate additional contributions, and as of December 31, 2025, the Cash-in-Lieu of Parkland Reserve Fund balance is \$250,023.26. These funds will continue to be reserved for future parkland acquisition and other public recreational purposes in accordance with municipal priorities.

The following graph illustrates how the fund has grown over the period 2016 – 2025:

Figure 2 - Parkland Reserve Fund Balance (2016-2025)



The following statement summarizes the activity within the dedicated reserve fund during 2025.

**Municipality of Lambton Shores  
Cash in Lieu of Parkland Reserve Fund  
Treasurer's Statement Under Section 42 of the Planning Act  
For the Year Ended December 31, 2025**

<b>Balance as of January 1, 2025</b>	\$213,156.95
<b>Revenues</b>	
Fees Collected	\$28,840.00
Interest Earned	\$8,026.31
<b>Subtotal</b>	<u>\$36,866.31</u>
<b>Expenditures</b>	
<b>Subtotal</b>	<u>\$0.00</u>
<b>Balance as of December 31, 2025</b>	<u><u>\$250,023.26</u></u>

To comply with the requirements of Section 42 of the Planning Act, the Treasurer's Statement must be made available to the public and will be posted on the Municipality's website.

In 2022, Bill 23, the *More Homes Built Faster Act, 2022*, introduced a requirement for municipalities to spend or allocate at least 60% of the opening balance of the Cash-in-Lieu of Parkland Reserve Fund at the beginning of each fiscal year. This requirement was implemented to ensure that funds collected are used in a timely manner to support parkland acquisition and recreational infrastructure consistent with the objectives of the *Planning Act*. While no allocation from this reserve was included in the 2025 or 2026 budgets, staff will review the reserve balance and ensure that an appropriate allocation is incorporated into the 2027 budget to maintain compliance with the legislation.

**ALTERNATIVES TO CONSIDER**

This report has been prepared to ensure legislative compliance. Council could defer approval of the report; however, this would delay the Municipality's compliance with the reporting requirements under Section 42 of the *Planning Act*.

## **RECOMMENDED ACTIONS**

That this report be received and the Treasurer's Cash in Lieu of Parkland Statement be approved and posted on the Lambton Shores website.

## **FINANCIAL IMPACT**

There are no direct financial implications associated with Council approving this report, as it is a legislated reporting requirement under Section 42 of the *Planning Act*.

## **CONSULTATION**

None