

## REPORT TO COUNTY COUNCIL

# Development Charges Annual Report - 2025

**To:** Warden and Members of County Council

**From:** Director of Financial Services

## RECOMMENDATIONS

---

1. That County Council receive Report FS 2026-08, prepared in accordance with Section 12 of O.Reg.82/98 of the *Development Charges Act, 1997*;
2. And further, that County Council endorse using the Statistics Canada Non-residential Business Price Index for London under O. Reg 164/25, for the purpose of indexing Oxford County Development Charges.

## REPORT HIGHLIGHTS

---

- Total development charges collected amounted to \$6,131,576 (\$5,852,572 – 2024)
- Accrued interest earned by the development charges accounts was \$751,131 (\$1,126,449 – 2024)
- Total development charge exemptions funded was \$6,242,178 (\$12,170,378 – 2024)
- Total development charge funds used for capital and operating projects was \$11,183,924 (\$18,767,177 – 2024)

## IMPLEMENTATION POINTS

---

In accordance with subsection 43(2.1) of the *Development Charges Act, 1997 (DCA)*, following adoption of the recommendation contained in this report, the report will be made available to the public by posting it to the County website.

## Financial Impact

Growth related capital projects have been funded using development charge revenues based on actual expenditures incurred in 2025 for projects identified in the Development Charges Background Study. Development Charge Reserve Funds Statement of continuity, attached as Attachment 1, illustrates the total contributions to and from each reserve fund by service that occurred in the year. Attachment 2 presents details of funding sources for the growth related projects included in the Development Charge Background Study.

The Treasurer confirms that the County is in compliance with subsection 59.1(1) of the *DCA*<sup>1</sup>.

**Communications**




This report will be posted on the County’s website for public information.

**2023-2026 STRATEGIC PLAN**

Oxford County Council approved the **2023-2026 Strategic Plan** on September 13, 2023. The Plan outlines 39 goals across three strategic pillars that advance Council’s vision of “Working together for a healthy, vibrant, and sustainable future.” These pillars are: (1) *Promoting community vitality*, (2) *Enhancing environmental sustainability*, and (3) *Fostering progressive government*.

The recommendations in this report support the following strategic goals.

**Strategic Plan Pillars and Goals**

PILLAR 1	PILLAR 2	PILLAR 3
		
<b>Promoting community vitality</b>	<b>Enhancing environmental sustainability</b>	<b>Fostering progressive government</b>
Goal 1.2 – Sustainable infrastructure and development		Goal 3.1 – Continuous improvement and results-driven solutions Goal 3.2 – Collaborate with our partners and communities Goal 3.4 – Financial sustainability

See: [Oxford County 2023-2026 Strategic Plan](#)

---

<sup>1</sup> Subsection 59.1(1) A 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 this Act or another Act. 2015, c.26, s.8

## DISCUSSION

---

### Background

In accordance with Section 43 of the *DCA*, the Treasurer of the municipality shall provide to Council a financial statement relating to the reserve funds established under a by-law to collect development charges. The statement provided by the Treasurer is required to be made available to the public and to the Minister of Municipal Affairs and Housing upon request.

Attachment 1 and 2 provides the development charge continuity information prescribed to be included in the statement of the treasurer of a municipality. In accordance with section 43(2), “A statement must include, for the preceding year,

- (a) statements of the opening and closing balances of the reserve funds and of the transactions relating to the funds;
- (b) statements identifying,
  - (i) all assets whose capital costs were funded under a development charge by-law during the year,
  - (ii) for each asset mentioned in subclause (i), the manner in which any capital cost not funded under the by-law was or will be funded;
- (c) a statement as to compliance with subsection 59.1 (1); and
- (d) any other information that is prescribed.”

### Comments

#### Development Charge Eligible Cost Analysis

The nature of capital projects and timing identified when the Development Charge By-law and amending By-law were passed, reflected the intentions of the Council at that time. Nevertheless, over time municipal projects and Council priorities change; Council’s intentions may alter; and different capital projects (and timing) may be required to meet the need for services required by new growth. Project timing, along with estimated expenditures and funding sources are reviewed with each budget and business plan cycle.

Development Charges are used to finance capital works required for new housing and non-residential development. The County Development Charge By-law and amending By-law applies to most new residential and non-residential development on lands within the boundaries of Oxford County.

Development Charges (DC) revenues are allocated toward growth-related costs, including growth-related studies, services related to a highway, ambulance services, waste diversion, library services, and water and wastewater services within a geographic area defined in the by-law. County Development Charge By-law 6639-2024, enacted under the authority of the *DCA*, came into effect on June 13, 2024 and was subsequently amended by By-law 6709-2025 on February 26, 2025. The 2025 allocation of development charge reserve funds meets or exceeds the requirements for prescribed services (water, wastewater and roads) as set out in Section 35 of the *DCA* (Use of Reserve Funds).

As part of this by-law amendment, Long-term Care Development Charge was removed and \$531,752 was transferred to the Long-term Care Future Capital Reserve for future capital growth projects.

### Development Charge Exemptions and Discounts

Notwithstanding statutory exemptions set out in the *DCA*, the Act allows municipalities to exempt from development charges certain types of development. The Act does not permit capital funding shortfalls created by development charge exemptions or discounts to be funded through other development charge eligible sources. Within the 2025 reporting year, the cost of statutory and non-statutory development charge exemptions and discounts funded by taxation are illustrated in Table 1. Although the non-statutory exemption for Industrial buildings was removed effective February 25, 2025 certain developments are still eligible for the exemption based on applicable rate freeze dates identified under Section 26.2 of the *DCA*.

**Table 1 – 2025 Development Charge Exemptions**

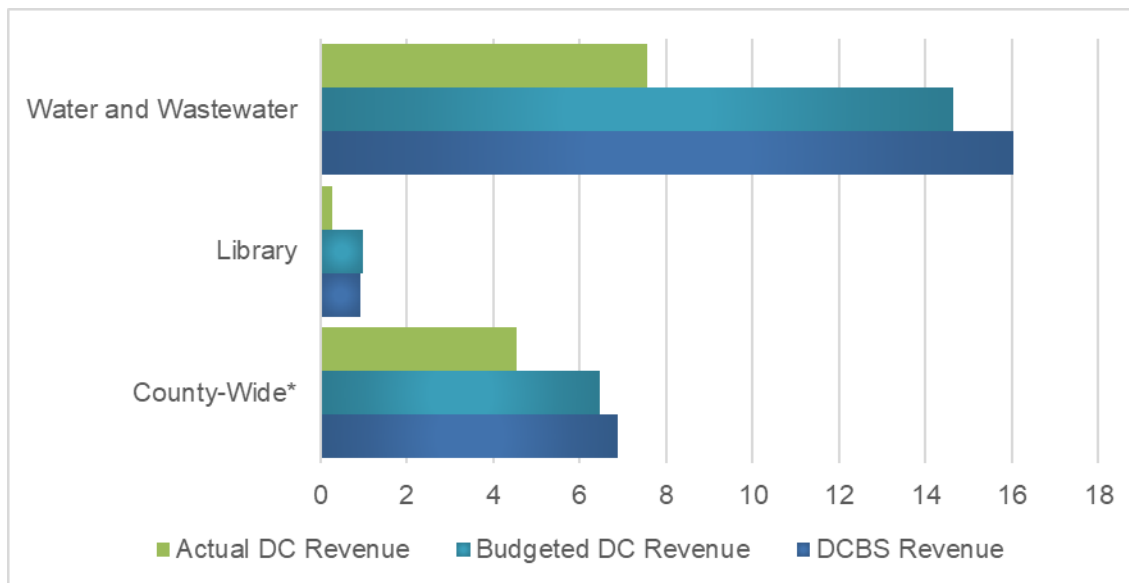
<b>Exemption</b>	<b>County</b>	<b>Library</b>	<b>Water</b>	<b>Wastewater</b>	<b>Total</b>
Industrial buildings	\$59,971	\$56	\$62,778	\$75,111	<b>\$197,916</b>
Affordable housing	75,564	-	41,182	74,123	<b>190,869</b>
Educational	14,699	550	9,090	12,533	<b>36,871</b>
Municipal	18,533	914	3,739	764	<b>23,950</b>
Rental discounts	5,203	177	2,911	5,057	<b>13,348</b>
Additional Residential Units	414,456	45,136	235,501	356,982	<b>1,052,075</b>
<b>Subtotal Statutory</b>	<b>588,426</b>	<b>46,833</b>	<b>355,200</b>	<b>524,570</b>	<b>1,515,029</b>
Industrial buildings	1,494,688	24,985	1,247,030	1,785,159	<b>4,551,862</b>
Farm buildings	117,110	5,800	-	-	<b>122,910</b>
Private schools	10,998	542	7,476	24,019	<b>43,035</b>
Lands in CBD and ED <sup>1</sup>	3,514	-	2,200	3,628	<b>9,342</b>
<b>Subtotal Non-Statutory</b>	<b>1,626,310</b>	<b>31,327</b>	<b>1,256,706</b>	<b>1,812,806</b>	<b>4,727,149</b>
<b>Total</b>	<b>\$2,214,736</b>	<b>\$78,161</b>	<b>\$1,611,906</b>	<b>\$2,337,375</b>	<b>\$6,242,178</b>

Note 1: Central Business District (CBD) and Entrepreneurial District (ED)

## Revenue Analysis

The 2024 DC background study (DCBS) included cash flow calculations undertaken by service for both residential and non-residential, which includes developer funded revenue and self-funded revenue related to exemptions. To determine overall budgeted revenue staff adjust cash flow projections where recent trends suggest anticipated revenue will differ from that included in the background study. Figure 1 illustrates the breakdown of revenue collections by service component.

Figure 1 – 2025 Budgeted DC Revenue versus 2025 Actual DC Revenue (\$ Millions)



\* County-Wide DC revenue includes services related to a highway, waste diversion, land ambulance, growth-related studies and long-term care.

The funding sources of the 2025 DC revenues are:

- \$6.1 million or 50% developer paid DC levies;
- \$1.5 million or 12% tax supported statutory (legislated) DC exemptions and
- \$4.7 million or 38% tax supported discretionary (Council approved) DC exemptions.

In total, approximately \$22.11 million in DC revenue was budgeted in 2025, however actual revenue was \$12.37 million (56% of the projected revenue). A similar shortfall is anticipated for 2026, increasing the risk of funding growth-related infrastructure projects in the near term and potentially increasing the need for debenture financing. The nature and timing of growth-related capital projects will be re-assessed during every capital budget cycle as needs evolve.

## Indexing

The County schedule of Development Charges is adjusted annually as of June 13, using the most recent 12-month change in the Statistics Canada Non-residential Building Construction Price Index in accordance with Section 7 of O. Reg. 82/98. On August 1, 2025 the Province filed O. Reg. 164/25 which added a London Index that could be used over the Toronto Index, to

allow municipalities closer to the London area to use an index more reflective of local cost conditions.

Oxford County Development Charge By-law 6639-2024 provides for annual indexing based on the most recent 12-month change in the index, but does not specify the geographical index, allowing the County to apply the most appropriate index. Historically, the County has used the Toronto Index as more relevant over the Ottawa-Gatineau Index (previously the only two options available). While Q1 2026 rate is not yet available, the Q4 2025 year-over-year increase was 3.6% for Toronto and 9.9% for London. Staff recommend adopting the London index beginning with the June 13, 2026 indexing. Given Oxford County's proximity to London and the intent of O. Reg. 164/25 to allow use of a more regionally representative index, staff consider the London series to be the most appropriate index for annual development charge indexing.

Once the Q1 2026 rate is available, the schedule of charges will be updated and posted on the County's website. Charges for residential development are set by unit type (single and semi-detached dwelling units; apartments; and other multiples) while charges for non-residential development are levied per square meter of gross floor area. The total County charge is the county-wide charge plus the applicable area-specific charges for water and wastewater services.

#### Development Charge Reserve Allocation

In accordance with Section 35 (2) of the DCA *"a municipality shall spend or allocate at least 60 per cent of the monies that are in a reserve fund for the following services at the beginning of the year:*

- 1. Water supply services, including distribution and treatment services.*
- 2. Waste water services, including sewers and treatment services.*
- 3. Services related to a highway as defined in subsection 1 (1) of the Municipal Act, 2001 or subsection 3 (1) of the City of Toronto Act, 2006, as the case may be."*

Attachment 1 illustrates that at least 60% of water, wastewater, and services related to a highway DC reserve funds are spent or allocated to projects within the 10-year capital planning horizon.

#### Development Charges Debt

In some cases, growth-related capital projects are completed prior to having fully collected the necessary DCs to fund the project. In these situations, external debt is permitted under the DCA, to cash flow the capital costs of the project and is repaid by the future DC collections. There was no debt issued for unfinanced DCs in 2025. Anticipated debenture requirements for the growth-related portion of ongoing projects include:

- Lansdowne Sanitary Pumping Station - \$2,529,000 (2026)
- Mt Elgin Wastewater Treatment Plan Expansion Phase 3 and 4 - \$3,495,000 (2026)
- Woodstock North-East Industrial Park Water Expansion - \$2,375,767 (2026)
- Plattsville Wastewater Treatment Plant Operational Enhancements - \$1,200,000 (2028)
- Thamesford Wastewater Treatment Plant – up to \$6,500,000 (2028)
- Embro CT Enhancement Study - \$660,000 (2028)

## Canada-Ontario Partnership to Build and Development Charge Reductions

On March 30, the federal and provincial governments signed the Canada-Ontario Partnership to Build, an initiative designed to accelerate housing construction and infrastructure delivery across Ontario. An element of this partnership is a temporary reduction in development charges by up to 50% over three years. Municipalities that implement the reductions are expected to be eligible to apply for funding through the \$8.8 billion Build Communities Strong Fund using an application-based process. At the time of writing this report, no program details have been provided by the federal or provincial government. Staff will continue to monitor the program as further details are released in order to determine the potential applicability and impacts on Oxford County.

## CONCLUSIONS

---

Growth-related capital projects were funded using development charge revenues based on 2025 actuals for projects identified in the Development Charges Background Study. Staff recommend using the London Non-Residential Building Construction Price Index for the June 13, 2026 development charge indexing, as it is more representative of local conditions given Oxford County's proximity to London.

This report meets the annual financial reporting requirements as set out in the *DCA*.

## SIGNATURES

---

### Report author:



---

Jennifer Lavallee, CPA, CGA  
Manager of Long-Term Financial Planning

### Departmental approval:



---

Carolyn King, CPA, CA  
Director of Financial Services

### Approved for submission:



---

Benjamin R. Addley  
Chief Administrative Officer

## **ATTACHMENTS**

---

Attachment 1 – Development Charge Reserve Funds Continuity Statement, December 31, 2025  
Attachment 2 – Growth-Related Projects Funding Sources, 2025



FS 2026-08  
Attachment 1

**Development Charge Reserve Funds Statement**  
For year ending December 31, 2025

Description of Service	Fund	2025 Opening Balance	Revenues			Expenses			2025 Closing Balance	2026 - 2035 Commitments	% Committed
			Development Charges Collected	Interest Earned	Exemptions Funded	Transferred to Capital Projects	Transferred to Operating	Amounts Refunded			
Services related to a highway	91230	191,362	1,946,896	26,468	2,000,034	(2,174,853)	-	-	1,989,908	59,560,436	> 100%
Waste Diversion	91231	82,894	49,577	2,956	20,556	-	(41,174)	-	114,809	1,395,043	> 100%
Ambulance Services	91500	1,009,553	63,646	35,762	113,624	(270)	-	-	1,222,315	1,021,041	84%
Growth-Related Studies	91100	391,003	58,548	13,416	56,986	-	(82,780)	-	437,174	2,310,293	> 100%
Library Service	91600	665,410	196,541	22,132	78,161	-	(297,478)	-	664,766	9,467,017	> 100%
Long-term Care	91235	290,676	205,900	11,640	23,535	-	(531,752)	-	-	-	-
Water Services*		4,761,954	1,529,905	169,953	1,611,906	(1,964,879)	(1,215,724)	-	4,893,114	53,670,973	> 100%
Wastewater Services*		13,884,231	2,080,563	468,803	2,337,375	(4,417,523)	(989,243)	-	13,364,207	116,067,389	> 100%
		<b>21,277,083</b>	<b>6,131,576</b>	<b>751,131</b>	<b>6,242,178</b>	<b>(8,557,525)</b>	<b>(3,158,151)</b>	<b>-</b>	<b>22,686,292</b>	<b>243,492,191</b>	<b>&gt; 100%</b>

**Notes**

\* see supplementary table for system specific details.

Description of Service	Fund	Opening Balance	Revenues			Expenses			Closing Balance	Commitments	% Committed
			Development Charges Collected	Interest Earned	Exemptions Funded	Transferred to Capital Projects	Transferred to Operating	Amounts Refunded			
<b>Water Services</b>											
Woodstock	91261	1,110,940	931,276	34,165	955,577	(1,356,327)	(675,426)	-	1,000,205	25,700,505	> 100%
Tilsonburg	91262	1,264,345	380,022	48,956	285,008	(547,637)	-	-	1,430,693	7,264,747	> 100%
Ingersoll	91263	537	58,968	5,705	342,045	(24,098)	(383,158)	-	0	7,907,754	> 100%
Plattsville	91266	1	20,946	227	1,892	(90)	(22,975)	-	1	820,626	> 100%
Drumbo	91268	11,044	-	178	-	(11,220)	-	-	1	502,170	> 100%
Tavistock	91265	754,084	83,777	26,159	-	(24,143)	-	-	839,877	5,229,946	> 100%
Innerkip	91271	597	-	19	186	(48)	-	-	756	35,164	> 100%
Norwich	91264	142,490	36,737	5,244	27,198	(1,057)	-	-	210,612	1,951,459	> 100%
Thamesford	91267	1,334,569	4,200	44,899	-	(181)	-	-	1,383,487	1,695,716	> 100%
Embro	91270	2,680	-	88	-	(46)	-	-	2,722	775,685	> 100%
Mt Elgin	91269	140,666	13,979	4,312	-	(32)	(134,165)	-	24,761	1,787,201	> 100%
		<b>4,761,954</b>	<b>1,529,905</b>	<b>169,953</b>	<b>1,611,906</b>	<b>(1,964,879)</b>	<b>(1,215,724)</b>	<b>-</b>	<b>4,893,114</b>	<b>53,670,973</b>	<b>&gt; 100%</b>
<b>Wastewater Services</b>											
Woodstock	91251	1,929,996	1,307,659	56,825	1,410,799	(3,362,015)	-	-	1,343,264	34,562,812	> 100%
Tilsonburg	91252	7,235,198	86,210	241,212	64,143	(552,289)	(42,649)	-	7,031,825	7,323,933	> 100%
Ingersoll	91253	2,132	159,555	10,475	783,621	(211,198)	(744,585)	-	1	19,418,433	> 100%
Plattsville	91256	1	27,598	227	831	(9,096)	(19,560)	-	1	2,073,726	> 100%
Drumbo	91258	2	-	156	-	(156)	-	-	2	7,124,622	> 100%
Tavistock	91255	278,848	377,771	10,120	-	(113,963)	(182,449)	-	370,328	16,864,787	> 100%
Innerkip	91250	64,871	-	2,449	16,413	(1,154)	-	-	82,579	2,285,901	> 100%
Norwich	91254	4,301,460	56,707	145,348	61,568	(36,933)	-	-	4,528,150	13,278,813	> 100%
Thamesford	91257	63,888	16,780	1,412	-	(82,080)	-	-	0	7,637,198	> 100%
Embro	91249	7,835	-	264	-	(43)	-	-	8,055	822,589	> 100%
Mt Elgin	91259	0	48,282	316	-	(48,596)	-	-	2	4,674,577	> 100%
		<b>13,884,231</b>	<b>2,080,563</b>	<b>468,803</b>	<b>2,337,375</b>	<b>(4,417,523)</b>	<b>(989,243)</b>	<b>-</b>	<b>13,364,207</b>	<b>116,067,389</b>	<b>&gt; 100%</b>
		<b>18,646,185</b>	<b>3,610,467</b>	<b>638,756</b>	<b>3,949,282</b>	<b>(6,382,402)</b>	<b>(2,204,966)</b>	<b>-</b>	<b>18,257,321</b>	<b>169,738,362</b>	<b>&gt; 100%</b>

**Definitions**

**Description of the Service** – service for which the fund was established.

**Opening Balance** – balance of the reserve fund at the beginning of the year.

**Development Charges Collected** – funds received from property owners/developers usually at the date that a building permit is issued.

**Interest Earned** – interest earned on the fund balance.

**Exemptions Funded** – the amount of funds contributed to the reserves based on statutory and non-statutory exemptions and discounts granted throughout the year.

**Transferred to Capital Projects** – funds taken from the reserve funds to meet growth-related net capital costs for which the development charge was imposed.

**Transferred to Operating** – funds taken from the reserve funds to meet growth-related eligible costs within operating for which the development charge was imposed, along with payment of principle and interest for debt issued related to eligible capital costs. Long-Term Care funds transferred to Long-Term Care Future Capital Reserve.

**Amounts Refunded** – if the development charge is amended by Council or by the Municipal Board, the County shall immediately refund the difference.

**Closing Balance** – balance of the reserve fund at the end of the year

**Commitments** – anticipated costs for growth-related projects included the the latest approved 10-year Capital Plan, principal and interest obligations related to issued debentures over the life of the debenture, and repayment of unfunded prior projects



**Growth-Related Projects Funding Sources**  
**For year ending December 31, 2025**

Prj.No	County Project #	Increased Service Needs Attributable to Anticipated Development / Project Description	YTD Expenditures	Unfinanced Development Charges *	Total	Development Charges **	Other Sources ***
<b>SERVICES RELATED TO A HIGHWAY</b>							
Implement Annual Capital Programs							
1	930076	Pedestrian Crossings	281,366	-	281,366	56,273	225,092
2	930078	Intersection Illumination	2,065	-	2,065	413	1,652
4	930198	Urban Storm Sewer - Oxford Road 9 / King Street (Oxford Road 10 to Town Limits)	56,547	-	56,547	24,068	32,479
6	930198	Urban Storm Sewer - Oxford Road 2 (Oxford Road 12 to West Limit of Woodstock)	16,781	-	16,781	2,856	13,925
7	930198	Urban Storm Sewer - Oxford Road 35 (Oxford Road 59 to Oxford Road 54)	571,011	-	571,011	97,180	473,832
9	930198	Urban Storm Sewer - Oxford Road 59 (Wilson Street to Norwich Avenue)	4,734	-	4,734	806	3,928
13	930199	Rural Storm Sewer - Oxford Road 59 (within the village of Burgessville)	25,075	-	25,075	10,673	14,402
15	930199	Rural Storm Sewer - Stream Realignment near Oxford Road 16	283,813	-	283,813	120,810	163,003
20	930300	Traffic Signal - Optimization/Upgrades	133,770	-	133,770	66,885	66,885
21	930301	Traffic Calming	99,864	-	99,864	19,973	79,891
Road Widening							
22	930119	Harris St & Clarke Intersection Design & Construction (Roundabout)	88,343	-	88,343	67,685	20,658
23	930119	Clarke St to 401 widening	84,136	-	84,136	57,301	26,834
Major Road Reconstruction / Rehabilitation							
24	930003	Oxford Road 3 (Road part of Princeton Drainage Project by Township of BB and includes Urbanization)	1,396,836	-	1,396,836	594,586	802,249
26	930035	Oxford Road 35 (Oxford Road 59 to Oxford Road 54)	1,111,269	-	1,111,269	189,208	922,062
28	930002	Oxford Road 2 (Oxford Road 12 to West Limit Woodstock)	124,829	-	124,829	21,252	103,577
32	930019	Oxford Road 19 (Highway 19 to Norfolk County Border)	32,373	-	32,373	5,512	26,861
Road Urbanization							
36	930009	Oxford Road 9 / King Street (Oxford Road 10 to Town Limits)	361,693	-	361,693	153,952	207,741
38	930150	Oxford Road 59 (within the village of Burgessville)	40,860	-	40,860	17,391	23,469
Active Transportation							
42	930079	Oxford Road 119 from Ingersoll to Thamesford	566,371	-	566,371	241,085	325,286
Undertake Intersection Upgrades / Improvements							
53	930015	Oxford Road 15 & Springbank Avenue - North Right Turn Lane	9,323	-	9,323	7,936	1,387
54	930077	Oxford Road 6 & Oxford Road 16 - Overhead Flashing Lights	4,387	-	4,387	746	3,641
55	930077	Oxford Road 59 & Oxford Road 28 - Overhead Flashing Lights	4,387	-	4,387	746	3,641
56	930077	Oxford Road 2 & Middleton Street - Turning Lanes & Other Improvements	66,060	-	66,060	50,613	15,447
57	930300	Oxford Road 2 & Middleton Street - Signalization	39,183	-	39,183	30,022	9,161
60	930300	Oxford Road 20 (North Street) & Oxford Road 53 (Tilson Avenue) - Signalization	11,528	-	11,528	8,833	2,695
61	930077	Oxford Road 2 & 35th Line - EB Left Turn Lane	17,370	-	17,370	2,955	14,415
66	930077	Oxford Road 59 and Airport Road	19,826	-	19,826	15,190	4,636
67	930004	Oxford Road 4 and Oxford Road 15 Intersection	151,975	-	151,975	116,443	35,532
69	930300	Signalization at OR 9 and OR 10 - Ingersoll	5,405	-	5,405	4,141	1,264
70	930300	Signalization at OR 2 and 19th Line (OR 119 South leg) - East Side of Bridge	39,183	-	39,183	30,022	9,161
Studies							
72	930077	Intersection Control Feasibility Studies	128,521	-	128,521	96,391	32,130



**Growth-Related Projects Funding Sources  
For year ending December 31, 2025**

Prj.No	County Project #	Increased Service Needs Attributable to Anticipated Development / Project Description	YTD Expenditures	Unfinanced Development Charges *	Total	Development Charges **	Other Sources ***
Reserve Fund Adjustment							
RFA.01	930035	RFA - Traffic Signals Clarke and Devonshire	85,014	-	85,014	42,507	42,507
RFA.02	930016	RFA - Oxford Road 16	40,801	-	40,801	20,400	20,400
<b>TOTAL</b>	<b>SERVICES RELATED TO A HIGHWAY</b>		<b>5,904,697</b>	<b>-</b>	<b>5,904,697</b>	<b>2,174,853</b>	<b>3,729,844</b>
<b>AMBULANCE SERVICES</b>							
2	510000	Equipment for Full Time Paramedics	2,119	-	2,119	270	1,849
<b>TOTAL</b>	<b>AMBULANCE SERVICES</b>		<b>2,119</b>	<b>-</b>	<b>2,119</b>	<b>270</b>	<b>1,849</b>
<b>WASTE DIVERSION SERVICES</b>							
1	280000	NPV of Provision for Waste Diversion Collection Contract	41,174	-	41,174	41,174	-
<b>TOTAL</b>	<b>WASTE DIVERSION SERVICES</b>		<b>41,174</b>	<b>-</b>	<b>41,174</b>	<b>41,174</b>	<b>-</b>
<b>LIBRARY SERVICES</b>							
1	600000	Collection Materials	240,552	-	240,552	240,552	-
Studies							
5	600000	Library Facilities Plan	75,962	-	75,962	56,927	19,035
<b>TOTAL</b>	<b>LIBRARY SERVICES</b>		<b>316,513</b>	<b>-</b>	<b>316,513</b>	<b>297,478</b>	<b>19,035</b>
<b>GROWTH-RELATED STUDIES</b>							
3	400000	Comprehensive Review Phase 1	52,980	-	52,980	35,762	17,219
8	400000	Secondary Planning Studies	20,813	-	20,813	14,049	6,764
10	120100	DC Addendum	19,547	-	19,547	19,547	-
11	120100	DC Implementation Study	13,422	-	13,422	13,422	-
<b>TOTAL</b>	<b>GROWTH-RELATED STUDIES</b>		<b>106,763</b>	<b>-</b>	<b>106,763</b>	<b>82,780</b>	<b>23,983</b>
<b>WOODSTOCK WATER SERVICES</b>							
Capacity							
2	900016	Implementation of SCADA projects in Woodstock	23,873	-	23,873	1,669	22,204
5	960166	Thornton to HWY 401 crossing Feedermain Upgrade (RELINING 401 CROSSING)	28,088	-	28,088	9,817	18,271
Distribution - Vacant Lands Within Urban Boundary							
9	960154	Karn Rd (Zone 6) Booster Pumping Station	3,382,405	(782,870)	2,599,535	1,344,841	1,254,694
Distribution - Employment Lands - South East Industrial Park							
24	0	Net Present Value of Future Debt Payments	675,426	-	675,426	675,426	-
<b>TOTAL</b>	<b>WOODSTOCK WATER SERVICES</b>		<b>4,109,793</b>	<b>(782,870)</b>	<b>3,326,923</b>	<b>2,031,753</b>	<b>1,295,170</b>
<b>WOODSTOCK WASTEWATER SERVICES</b>							
Capacity							
1	900016	Implementation of SCADA projects in Woodstock - Wastewater	58,288	-	58,288	4,072	54,216
2	950170	Sanitary Trunk Sewer Infiltration and Inflow Reduction	11,601	-	11,601	4,053	7,548
6	950173	Sanitary Sewer Replacement (OR 59 & Fairway)	96,291	-	96,291	13,455	82,836
9	911900	Woodstock Biogas Project	151,574	-	151,574	21,184	130,391
Collection - Vacant Lands Within Urban Boundary - East Woodstock Secondary Plan Area							
11	950164	Lansdowne Sewer Ext. 300 meters of 300 mm	482,180	-	482,180	336,947	145,232
13	950163	Lansdowne Sewage Pumping Station	4,784,245	(1,207,866)	3,576,378	2,135,045	1,441,333



**Growth-Related Projects Funding Sources  
For year ending December 31, 2025**

Prj.No	County Project #	Increased Service Needs Attributable to Anticipated Development / Project Description	YTD Expenditures	Unfinanced Development Charges *	Total	Development Charges **	Other Sources ***
Collection - Employment Lands - South East Industrial Park							
33	950171	Patullo - Ridgeway to Jack Ross (Sanitary Replacement/Upsizing)	1,212,528	-	1,212,528	847,258	365,270
<b>TOTAL</b>	<b>WOODSTOCK WASTEWATER SERVICES</b>		<b>6,796,707</b>	<b>(1,207,866)</b>	<b>5,588,841</b>	<b>3,362,015</b>	<b>2,226,826</b>
<b>TILLSONBURG WATER SERVICES</b>							
Capacity							
2	900016	Implementation of SCADA projects in Tillsonburg - Water	10,675	-	10,675	1,067	9,607
3	960200	Well 7A - Filtration Upgrades	244,574	5,665	250,239	54,575	195,664
4	960201	Well 3 Facility Upgrades	25,493	-	25,493	25,493	-
5	960220	Backup power for North St Pumphouse	138,131	-	138,131	27,626	110,505
8	960204	Bell Mill Replacement Well (for Well 11)	21,090	-	21,090	4,218	16,872
Distribution - Vacant Lands Within Urban Boundary							
12	960251	Victoria Wood Subdivision Watermain on Attwater Dr and Grandview Dr (Attwater Dr to Quarter Town Line) (Oversizing)	27,959	-	27,959	27,959	-
13	960213	Cranberry Road Watermain Extension from Beckett Blvd North to Town Limits	429,425	-	429,425	365,011	64,414
14	960245	North End Watermain Looping (Oversizing)	52,121	-	52,121	41,688	10,433
<b>TOTAL</b>	<b>TILLSONBURG WATER SERVICES</b>		<b>949,467</b>	<b>5,665</b>	<b>955,133</b>	<b>547,637</b>	<b>407,495</b>
<b>TILLSONBURG WASTEWATER SERVICES</b>							
Capacity							
1	900016	Implementation of SCADA projects in Tillsonburg - Wastewater	9,899	-	9,899	990	8,909
4	950223	Gravity inlet trunk sewer replacement to WWTP	48,344	-	48,344	24,131	24,213
Collection - Vacant Lands Within Urban Boundary							
7	950216	Cranberry Road Sanitary trunk extension on Tillson Ave from north of Beckett Blvd to North Town Limit	334,796	1,848	336,644	286,425	50,219
Studies							
15-17	250000	Wastewater Model - Tillsonburg	56,883	-	56,883	42,649	14,234
Reserve Fund Adjustment							
RFA.01	950200	Tillsonburg Wastewater Treatment Plant Phase 1	856,738	-	856,738	240,743	615,995
<b>TOTAL</b>	<b>TILLSONBURG WASTEWATER SERVICES</b>		<b>1,306,661</b>	<b>1,848</b>	<b>1,308,509</b>	<b>594,938</b>	<b>713,571</b>
<b>INGERSOLL WATER SERVICES</b>							
Capacity							
2	900016	Implementation of SCADA projects in Ingersoll - Water	8,183	-	8,183	556	7,627
4	960310	Well 11 Upgrades	12,619	-	12,619	1,713	10,906
5	960309	Ing Well 7 Upgrade	4,060	103,702	107,762	106,458	1,304
Distribution - Employment Areas - Wallace Line Industrial Park							
7	960338	Wallace Line Trunk Watermain from Robinson Road to Thomas St.	26,174	-	26,174	17,768	8,405
Reserve Fund Adjustment							
RFA.01	0	Harris Street watermain	-	146,027	146,027	146,027	-
RFA.02	0	Clark Road Watermain (Whiting to Harris)	-	134,733	134,733	134,733	-
<b>TOTAL</b>	<b>INGERSOLL WATER SERVICES</b>		<b>51,036</b>	<b>384,462</b>	<b>435,498</b>	<b>407,255</b>	<b>28,243</b>



**Growth-Related Projects Funding Sources  
For year ending December 31, 2025**

Prj.No	County Project #	Increased Service Needs Attributable to Anticipated Development / Project Description	YTD Expenditures	Unfinanced Development Charges *	Total	Development Charges **	Other Sources ***
<b>INGERSOLL WASTEWATER SERVICES</b>							
Capacity							
2	900016	Implementation of SCADA projects in Ingersoll - Wastewater	7,858	-	7,858	545	7,314
Southwest Industrial Park							
5	950336	Wallace Line Sanitary Sewer from Midblock Industrial Site to north of CNR to Hamilton	12,892	-	12,892	8,928	3,963
6	950336	Hamilton Road Sanitary Sewer from service lands to east of Ingersoll Street and north to existing 675 mm Trunk Sewer	327,470	8,956	336,426	201,726	134,700
Other							
15	0	NPV Principal Payments & Interest Payments- Ingersoll WWTP (Growth-Related Share)	481,415	175,414	656,830	465,097	191,732
Studies							
19-21	250000	Wastewater Model - Ingersoll	18,675	-	18,675	14,025	4,651
Reserve Fund Adjustment							
RFA.01	0	New Linear	-	265,463	265,463	265,463	-
<b>TOTAL</b>	<b>INGERSOLL WASTEWATER SERVICES</b>		<b>848,310</b>	<b>449,834</b>	<b>1,298,144</b>	<b>955,784</b>	<b>342,360</b>
<b>PLATTSVILLE WATER SERVICES</b>							
1	900016	Implementation of SCADA projects in Plattsville - Water	903	-	903	90	812
Reserve Fund Adjustment							
RFA.01	0	Water Tower	-	22,975	22,975	22,975	-
<b>TOTAL</b>	<b>PLATTSVILLE WATER SERVICES</b>		<b>903</b>	<b>22,975</b>	<b>23,878</b>	<b>23,065</b>	<b>812</b>
<b>PLATTSVILLE WASTEWATER SERVICES</b>							
1	900016	Implementation of SCADA projects in Plattsville - Wastewater	906	-	906	91	815
2	950609	Plattsville WWTP Operational Enhancement	49,672	(929)	48,743	9,006	39,737
Reserve Fund Adjustment							
RFA.01	0	Lagoon Upgrades	-	19,560	19,560	19,560	-
<b>TOTAL</b>	<b>PLATTSVILLE WASTEWATER SERVICES</b>		<b>50,577</b>	<b>18,631</b>	<b>69,209</b>	<b>28,656</b>	<b>40,552</b>
<b>DRUMBO WATER SERVICES</b>							
1	900016	Implementation of SCADA projects in Drumbo - Water	532	-	532	30	502
3	960420	New Well Supply	330,140	(26,176)	303,963	11,190	292,773
<b>TOTAL</b>	<b>DRUMBO WATER SERVICES</b>		<b>330,671</b>	<b>(26,176)</b>	<b>304,495</b>	<b>11,220</b>	<b>293,275</b>
<b>DRUMBO WASTEWATER SERVICES</b>							
1	900016	Implementation of SCADA projects in Drumbo - Wastewater	523	(28)	494	-	494
2	950810	Drumbo Wastewater Treatment Capacity Expansion (Phase II)	78,975	(42,861)	36,114	-	36,114
Reserve Fund Adjustment							
RFA.01	0	Drumbo Wastewater Treatment Capacity Expansion (Phase 1)	73,280	(48,697)	24,583	156	24,427
<b>TOTAL</b>	<b>DRUMBO WASTEWATER SERVICES</b>		<b>152,778</b>	<b>(91,587)</b>	<b>61,191</b>	<b>156</b>	<b>61,035</b>



**Growth-Related Projects Funding Sources  
For year ending December 31, 2025**

Prj.No	County Project #	Increased Service Needs Attributable to Anticipated Development / Project Description	YTD Expenditures	Unfinanced Development Charges *	Total	Development Charges **	Other Sources ***
<b>TAVISTOCK WATER SERVICES</b>							
1	960437	New Well Supply - Well #4 and Storage	51,410	-	51,410	23,146	28,264
4	900016	Implementation of SCADA projects in Tavistock - Water	11,033	-	11,033	997	10,036
<b>TOTAL</b>	<b>TAVISTOCK WATER SERVICES</b>		<b>62,443</b>	<b>-</b>	<b>62,443</b>	<b>24,143</b>	<b>38,300</b>
<b>TAVISTOCK WASTEWATER SERVICES</b>							
2	900016	Implementation of SCADA projects in Tavistock - Wastewater	1,900	-	1,900	173	1,727
3	950504	Tavistock Wastewater Treatment Plant Capacity Expansion	162,400	-	162,400	60,462	101,938
4	950551	William St Gravity Sewer Replacement and Upsizing	11,883	-	11,883	5,429	6,454
5	950513	William Street Sewage Pumping Station Capacity Expansion	68,908	23,021	91,928	47,899	44,029
6	0	NPV Principal Payments & Interest Payments (Growth-Related Share)	271,435	-	271,435	162,861	108,574
<i>Studies</i>							
10-12	250000	Wastewater Model - Tavistock	26,077	-	26,077	19,588	6,489
<b>TOTAL</b>	<b>TAVISTOCK WASTEWATER SERVICES</b>		<b>542,602</b>	<b>23,021</b>	<b>565,623</b>	<b>296,411</b>	<b>269,212</b>
<b>INNERKIP WATER SERVICES</b>							
1	900016	Implementation of SCADA projects in Innerkip - Water	883	-	883	48	835
<b>TOTAL</b>	<b>INNERKIP WATER SERVICES</b>		<b>883</b>	<b>-</b>	<b>883</b>	<b>48</b>	<b>835</b>
<b>INNERKIP WASTEWATER SERVICES</b>							
2	900016	Implementation of SCADA projects in Innerkip - Wastewater	21,039	-	21,039	1,154	19,885
<b>TOTAL</b>	<b>INNERKIP WASTEWATER SERVICES</b>		<b>21,039</b>	<b>-</b>	<b>21,039</b>	<b>1,154</b>	<b>19,885</b>
<b>NORWICH WATER SERVICES</b>							
4	900016	Implementation of SCADA projects in Norwich- Water	15,228	-	15,228	1,057	14,171
<b>TOTAL</b>	<b>NORWICH WATER SERVICES</b>		<b>15,228</b>	<b>-</b>	<b>15,228</b>	<b>1,057</b>	<b>14,171</b>
<b>NORWICH WASTEWATER SERVICES</b>							
1	900016	Implementation of SCADA projects in Norwich - Wastewater	426,992	-	426,992	30,031	396,962
3	950412	Norwich Wastewater Treatment Plant Capacity Expansion - Phase II	10,905	-	10,905	6,902	4,003
<b>TOTAL</b>	<b>NORWICH WASTEWATER SERVICES</b>		<b>437,898</b>	<b>-</b>	<b>437,898</b>	<b>36,933</b>	<b>400,965</b>
<b>THAMESFORD WATER SERVICES</b>							
2	900016	Implementation of SCADA projects in Thamesford - Water	1,813	-	1,813	181	1,632
<b>TOTAL</b>	<b>THAMESFORD WATER SERVICES</b>		<b>1,813</b>	<b>-</b>	<b>1,813</b>	<b>181</b>	<b>1,632</b>



**Growth-Related Projects Funding Sources  
For year ending December 31, 2025**

Prj.No	County Project #	Increased Service Needs Attributable to Anticipated Development / Project Description	YTD Expenditures	Unfinanced Development Charges *	Total	Development Charges **	Other Sources ***
<b>THAMESFORD WASTEWATER SERVICES</b>							
1	900016	Implementation of SCADA projects in Thamesford - Wastewater	25,122	-	25,122	2,506	22,616
2	950718	Thamesford WWTP Upgrades	244,060	(42,457)	201,603	79,574	122,029
<b>TOTAL</b>	<b>THAMESFORD WASTEWATER SERVICES</b>		<b>269,181</b>	<b>(42,457)</b>	<b>226,725</b>	<b>82,080</b>	<b>144,645</b>
<b>EMBRO WATER SERVICES</b>							
2	900016	Implementation of SCADA projects in Embro - Water	539	-	539	46	494
<b>TOTAL</b>	<b>EMBRO WATER SERVICES</b>		<b>539</b>	<b>-</b>	<b>539</b>	<b>46</b>	<b>494</b>
<b>EMBRO WASTEWATER SERVICES</b>							
1	900016	Implementation of SCADA projects in Embro - Wastewater	506	-	506	43	462
<b>TOTAL</b>	<b>EMBRO WASTEWATER SERVICES</b>		<b>506</b>	<b>-</b>	<b>506</b>	<b>43</b>	<b>462</b>
<b>MOUNT ELGIN WATER SERVICES</b>							
1	900016	Implementation of SCADA projects in Mt Elgin - Water	388	-	388	32	355
2	0	NPV of future Debt Payments	134,165	-	134,165	134,165	-
<b>TOTAL</b>	<b>MOUNT ELGIN WATER SERVICES</b>		<b>134,552</b>	<b>-</b>	<b>134,552</b>	<b>134,197</b>	<b>355</b>
<b>MOUNT ELGIN WASTEWATER SERVICES</b>							
1	950905	Mt. Elgin Wastewater Treatment Plant Capacity Expansion Phase 3 and 4	67,166	(7,000)	60,166	48,570	11,596
2	900016	Implementation of SCADA projects in Mt Elgin - Wastewater	317	-	317	26	291
<b>TOTAL</b>	<b>MOUNT ELGIN WASTEWATER SERVICES</b>		<b>67,483</b>	<b>(7,000)</b>	<b>60,483</b>	<b>48,596</b>	<b>11,887</b>
	<b>Total</b>		<b>22,522,338</b>	<b>(1,251,520)</b>	<b>21,270,817</b>	<b>11,183,924</b>	<b>10,086,894</b>

\* **Unfinanced Development Charges** – A negative value represents current year charges that will be funded in a future year. A positive value represents prior year unfunded Development Charges being financed in the current year.

\*\* **Project Funded from Development Charges Reserve Funds** – the amount of money from each development charge reserve fund used to fund the project. Negative reserve amounts represent a replenishment of previous funding from reserves.

\*\*\* **Project Costs Funded from Other Sources** – the amount and source of any other money used to fund the project. Other Revenue Sources includes Capital Contributions, other Municipal contributions, Canada Community Building Fund, Rates / Levy Reserve Funds, and Debenture financing.

<sup>1</sup> Debentured \$6,500,000 in 2018 - By-Law 6061-2018; \$3,911,260 (60%) of the debenture is recoverable from future development charges collected

<sup>2</sup> Project to be debentured on completion

<sup>3</sup> Development Charges to be applied to the growth portion of the Drumbo WWTP capacity expansion project in future years as DC's are collected












# Development Charges Annual Report - 2025

Final Audit Report

2026-04-17

Created:	2026-04-17
By:	Angie Ferrell (aferrell@oxfordcounty.ca)
Status:	Signed
Transaction ID:	CBJCHBCAABAA3tsOpGWiozk-1zyP69IPjRKFgCAg5xWc

## "Development Charges Annual Report - 2025" History

-  Document created by Angie Ferrell (aferrell@oxfordcounty.ca)  
2026-04-17 - 12:55:11 PM GMT
-  Document emailed to Jennifer Lavallee (jlavallee@oxfordcounty.ca) for signature  
2026-04-17 - 12:55:17 PM GMT
-  Email viewed by Jennifer Lavallee (jlavallee@oxfordcounty.ca)  
2026-04-17 - 3:55:50 PM GMT
-  Document e-signed by Jennifer Lavallee (jlavallee@oxfordcounty.ca)  
Signature Date: 2026-04-17 - 3:56:08 PM GMT - Time Source: server
-  Document emailed to Carolyn King (cking@oxfordcounty.ca) for signature  
2026-04-17 - 3:56:10 PM GMT
-  Email viewed by Carolyn King (cking@oxfordcounty.ca)  
2026-04-17 - 4:53:32 PM GMT
-  Document e-signed by Carolyn King (cking@oxfordcounty.ca)  
Signature Date: 2026-04-17 - 4:54:43 PM GMT - Time Source: server
-  Document emailed to Ben Addley (baddley@oxfordcounty.ca) for signature  
2026-04-17 - 4:54:45 PM GMT
-  Email viewed by Ben Addley (baddley@oxfordcounty.ca)  
2026-04-17 - 5:02:54 PM GMT
-  Document e-signed by Ben Addley (baddley@oxfordcounty.ca)  
Signature Date: 2026-04-17 - 5:03:07 PM GMT - Time Source: server
-  Agreement completed.  
2026-04-17 - 5:03:07 PM GMT