

REPORT TO COUNTY COUNCIL

Development Charges Annual Report - 2024

To: Warden and Members of County Council

From: Director of Corporate Services

RECOMMENDATION

1. That County Council receive Report CS 2025-14, prepared in accordance with Section 12 of O.Reg.82/98 of the *Development Charges Act, 1997*, and authorize posting the report for public information.

REPORT HIGHLIGHTS

- Total development charges collected amounted to \$5,852,572 (\$5,220,895 – 2023)
- Accrued interest earned by the development charges accounts was \$1,126,449 (\$962,354 – 2023)
- Total development charge exemptions funded was \$12,170,378 (\$2,081,035 – 2023)
- Total development charge funds used for capital and operating projects was \$18,767,177 (\$5,654,153 – 2023)

IMPLEMENTATION POINTS

In accordance with subsection 43(2.1) of the *Development Charges Act, 1997*, 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 2024 for projects identified in the current 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 *Development Charges Act, 1997*¹.

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 recommendation in this report supports the following strategic goals.

Strategic Plan Pillars and Goals

PILLAR 1	PILLAR 2	PILLAR 3
		
Promoting community vitality	Enhancing environmental sustainability	Fostering progressive government
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](#)

¹ 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 12 of O.Reg.82/98, of the *Development Charges Act, 1997*, 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 on request.

Attachment 1 provides the development charge continuity information prescribed in Section 12 of O.Reg.82/98 as information to be included in the statement of the treasurer of a municipality under section 43 of the Act. In addition, Attachment 2 provides project specific information pursuant to Section 12 of O.Reg.82/98 under section 43 of the Act.

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 generated are allocated toward growth-related costs associated with growth-related studies, services related to a highway, ambulance services, long-term care (current need removed through the by-law amendment on February 26, 2025) waste diversion, library services, and water and wastewater services related to development of land within a geographic area defined in the by-law that generally corresponds to the jurisdiction named in the title. County Development Charge By-law 6639-2024, issued under the authority of the *Development Charges Act, (1997)*, came into effect on June 13, 2024 and was subsequently amended by by-law 6709-2025 on February 26, 2025. The allocation of development charge reserve funds in 2024 meets or exceeds the requirements for prescribed services (water, wastewater and roads) as set out in Section 35 of the Act – Use of Reserve Funds.

Development Charge Exemptions and Discounts

Notwithstanding statutory exemptions set out in the *Development Charges Act, (1997)*, 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 2024 reporting year, the cost of statutory and non-statutory development charge exemptions and discounts funded by user rates/fees or taxation are illustrated in Table 1.

Table 1 – 2024 Development Charge Exemptions

Exemption	County	Library	Water	Wastewater	Total
Industrial buildings	\$271,218	3,084	136,895	295,961	\$707,158
Affordable housing	-	-	-	-	-
Educational	156,636	105	87,753	157,312	401,806
Municipal	22,378	1,152	-	-	23,530
Rental discounts	46,801	6,531	23,362	70,415	147,109
Additional Residential Units	471,099	32,245	186,470	314,345	1,004,159
Subtotal Statutory	968,132	43,117	434,480	838,033	2,283,762
Industrial buildings	3,068,423	30,403	2,145,992	3,852,839	9,097,657
Affordable housing	19,623	2,737	9,782	29,512	61,654
Farm buildings	72,627	3,124	-	-	75,751
Places of worship	29,834	980	-	-	30,814
Public hospitals	-	-	-	-	-
Private schools	-	-	-	-	-
Lands in CBD and ED ¹	33,048	5,537	32,700	28,046	99,331
Long term care homes	150,920	4,962	91,111	274,416	521,409
Subtotal Non-Statutory	3,374,475	47,743	2,279,585	4,184,813	9,886,616
Total	\$4,342,607	\$90,860	\$2,714,065	\$5,022,846	\$12,170,378

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

Indexing

The County schedule of Development Charges is adjusted annually as of June 13, most recent twelve month change in the Statistics Canada Quarterly, “Construction Price Statistics”. Once the 2025 Q1 rate is available the schedule of charges will be updated and posted on the County’s website. The schedule sets out the charges that are applicable to residential development by unit type: single and semi-detached dwelling units; apartments; and other multiples. Charges applicable to non-residential development are levied based on square meter of gross floor area. To determine the total County charge, the county-wide charge is added to

the applicable area-specific charges for water and wastewater services. Only the county-wide development charge will apply for development occurring in areas that are not serviced by municipal water and/or wastewater.

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 *Development Charges Act, (1997)*, to cash flow the capital costs of the project and is repaid by the future DC collections. In 2024, \$2,930,000 of debt was issued for unfinanced DCs related to a watermain extension on County Road 17 in Woodstock.

CONCLUSIONS

Growth related capital projects have been funded using development charge revenues based on actual expenditures incurred in 2024 for projects identified in the current Development Charges Background Study.

This report meets the annual financial reporting requirements as set out in the *Development Charges Act, 1997*.

SIGNATURES

Report author:

Original signed by

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Manager of Capital Planning

Departmental approval:

Original signed by

Lynn S. Buchner, CPA, CGA
Director of Corporate Services

Approved for submission:

Original signed by

Benjamin R. Addley
Chief Administrative Officer

ATTACHMENTS

Attachment 1 – Development Charge Reserve Funds Continuity Statement, December 31, 2024
Attachment 2 – Growth-Related Projects Funding Sources, 2024

Report CS 2025-14
Attachment 1



Development Charge Reserve Funds Statement
For the Year Ended December 31, 2024

Description of Service	Fund	Opening Balance	Collections	Interest Earned	Exemptions Funded	Repaymt of Borrowed Funds incl. Interest	Transferred to Capital Projects	Transferred to Operating	Amounts Refunded	Amounts Loaned to other Service Category	Credits	Amounts Borrowed from Fund for Other Munic Purposes	Closing Balance
Roads	91230	2,396,214	1,563,737	118,961	3,738,259	-	(7,625,809)	-	-	-	-	-	191,362
Water*		2,865,952	1,210,332	165,895	2,714,066	-	(1,646,449)	(547,843)	-	-	-	-	4,761,954
Sanitary Sewer*		14,108,450	2,392,879	755,908	5,022,846	-	(7,867,440)	(528,413)	-	-	-	-	13,884,231
Library	91600	523,001	271,303	28,678	90,860	-	-	(248,432)	-	-	-	-	665,410
Land Ambulance	91500	544,532	133,473	32,493	344,078	-	(45,024)	-	-	-	-	-	1,009,553
Administration	91100	408,777	55,481	20,533	122,807	-	-	(216,594)	-	-	-	-	391,003
Waste Diversion	91231	47,934	27,504	3,093	45,537	-	-	(41,174)	-	-	-	-	82,894
Long Term Care	91235	-	197,862	888	91,926	-	-	-	-	-	-	-	290,676
		20,894,861	5,852,572	1,126,449	12,170,378	-	(17,184,721)	(1,582,456)	-	-	-	-	21,277,083

Notes

* see supplementary table for system specific details.

Description of Service	Fund	Opening Balance	Collections	Interest Earned	Exemptions Funded	Repaymt of Borrowed Funds incl. Interest	Transferred to Capital	Transferred to Operating	Amounts Refunded	Amounts Loaned to other Service Category	Credits	Amounts Borrowed from Fund for Other Munic Purposes	Closing Balance
Water													
Blandford-Blenheim - Drumbo	91268	10,767	-	529	-	-	(253)	-	-	-	-	-	11,044
Blandford-Blenheim - Plattsville	91266	0	67,729	452	-	-	(68,181)	-	-	-	-	-	1
EZT - Tavistock	91265	635,099	98,155	32,105	9,346	-	(20,621)	-	-	-	-	-	754,084
EZT - Innerkip	91271	-	624	1	-	-	(28)	-	-	-	-	-	597
Ingersoll	91263	1	80,200	320	47,824	-	(127,807)	-	-	-	-	-	537
Mt Elgin	91269	195,779	92,643	10,234	2,021	-	(22,289)	(137,722)	-	-	-	-	140,666
Norwich	91264	120,047	12,424	6,038	4,786	-	(805)	-	-	-	-	-	142,490
Tilsonburg	91262	715,548	562,332	43,579	683,685	-	(740,799)	-	-	-	-	-	1,264,345
Woodstock	91261	0	212,082	12,940	1,961,123	-	(665,084)	(410,121)	-	-	-	-	1,110,940
Zorra - Embro	91270	-	2,706	-	-	-	(26)	-	-	-	-	-	2,680
Zorra - Thamesford	91267	1,188,711	81,438	59,696	5,280	-	(555)	-	-	-	-	-	1,334,569
		2,865,952	1,210,332	165,895	2,714,066	-	(1,646,449)	(547,843)	-	-	-	-	4,761,954
Sanitary Sewer													
Blandford-Blenheim - Drumbo	91258	2	-	-	-	-	-	-	-	-	-	-	2
Blandford-Blenheim - Plattsville	91256	1	149,711	1,183	-	-	(142,148)	(8,746)	-	-	-	-	1
EZT - Tavistock	91255	1	651,963	3,743	60,983	-	(270,671)	(167,171)	-	-	-	-	278,848
EZT - Innerkip	91250	-	64,792	106	-	-	(26)	-	-	-	-	-	64,871
Ingersoll	91253	0	290,526	2,337	147,655	-	(85,890)	(352,496)	-	-	-	-	2,132
Mt Elgin	91259	1	94,575	-	6,982	-	(101,558)	-	-	-	-	-	0
Norwich	91254	4,091,481	44,692	204,181	22,604	-	(61,498)	-	-	-	-	-	4,301,460
Tilsonburg	91252	4,823,211	769,170	268,583	1,999,625	-	(625,391)	-	-	-	-	-	7,235,198
Woodstock	91251	4,979,257	301,278	268,776	2,771,518	-	(6,390,833)	-	-	-	-	-	1,929,996
Zorra - Embro	91249	-	7,860	-	-	-	(25)	-	-	-	-	-	7,835
Zorra - Thamesford	91257	214,497	18,312	6,999	13,480	-	(189,400)	-	-	-	-	-	63,888
		14,108,450	2,392,879	755,908	5,022,846	-	(7,867,440)	(528,413)	-	-	-	-	13,884,231
		16,974,403	3,603,211	921,803	7,736,911	-	(9,513,888)	(1,076,255)	-	-	-	-	18,646,185

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.

Collections – 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.

Repayment of Borrowed Funds, Including Interest – receipt of principal and interest of funds previously loaned.

Transferred to Capital – 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.

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

Amounts Loaned to other Service Category – the transfer of funds to finance another service i.e. water, sewer, etc. – to be repaid bearing interest.

Credits – if a property owner/developer paid all or any portion of a charge relating to development prior to the development charge by-law coming into force, a credit is applied to offset the previous payment.

Amounts Borrowed from Fund for Other Municipal Purposes - the transfer of funds to finance another municipal service.

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



**Growth-Related Projects Funding Sources
For the Year Ended December 31, 2024**

CAPITAL PROJECT	PROJECT DESCRIPTION	YTD EXPENDITURES	UNFINANCED CAPITAL	TOTAL	TAXATION	WWW RATES & RESERVES **	RESERVES **	DEVELOPMENT CHARGES	OTHER SOURCES*
ROADS									
930000 TRANSPORTATION MASTER PLAN	Development of a 20 year transportation strategy that accommodates growth and change	12,483	-	12,483	-	-	3,121	9,362	-
930002 COUNTY ROAD 2	OR 2 - OR 12 to West Limit Woodstock	94,325	-	94,325	-	-	78,266	16,059	-
930004 COUNTY ROAD 4	Corridor Master Plan to identify preferred alternative to effectively move traffic from the 401/403 to north Oxford	120,647	-	120,647	-	-	28,207	92,440	-
930003 COUNTY ROAD 3	CR 3 Princeton From Roper St to CR 2 - Design for Urbanization	607,589	-	607,589	-	-	348,959	258,630	-
930008 COUNTY ROAD 8	CR 36 & 8 Roundabout	1,544,219	-	1,544,219	-	-	-	1,544,219	-
930009 COUNTY ROAD 9	CR 9 (Ingersoll Rd) Reconstruction (Tracks to City Limit) and Road Resurfacing to CR 2	1,671,576	-	1,671,576	-	-	867,084	804,492	-
930009 COUNTY ROAD 9	OR 9 (Hamilton/King) Ingersoll - Road reconstruction west of OR10	76,328	-	76,328	-	-	43,839	32,488	-
930015 COUNTY ROAD 15	Intersection improvements at Springbank Ave.	327,120	-	327,120	-	-	43,932	283,188	-
930016 COUNTY ROAD 16	Design & Construction From 27th Line to east limit of Kintore	5,997,355	-	5,997,355	-	-	2,998,678	2,998,678	-
930019 COUNTY ROAD 19	Oxford Road 19 (Highway 19 to Norfolk County Border)	55,141	-	55,141	-	-	13,758	41,383	-
930035 COUNTY ROAD 35	CR 35 (Devonshire Ave) - Road Reconstruction (CR 59 (Vansittart) to CR 54 (Huron))	112,658	-	112,658	-	-	79,974	32,684	-
930073 DC TECHNICAL STUDY	Development Charges Technical Study	37,113	-	37,113	-	-	-	37,113	-
930076 PEDESTRIAN CROSSINGS	Signalized pedestrian crossings at various locations	211,353	-	211,353	169,083	-	-	42,271	-
930077 INTERSECTION UPGRADES	Oxford Road 2 & Middleton Street - Turning Lanes & Other Improvements	28,332	-	28,332	-	-	(17,045)	45,377	-
930077 INTERSECTION UPGRADES	Oxford Road 24 & Oxford Road 5 (Punkeydoodles Corner) - Realignment	1,016,082	-	1,016,082	46,832	-	128,607	211,557	629,086
930077 INTERSECTION UPGRADES	Oxford Road 59 and Airport Road, Oxford Road 60 and Oxford Road 33	2,592	-	2,592	627	-	-	1,965	-
930078 INTERSECTION ILLUMINATION	Illumination of Intersections at Punkeydoodles Corner	97,778	-	97,778	17,107	-	8,000	6,277	66,395
930079 CYCLING INFRASTRUCTURE	Oxford Road 24 from Tavistock to Oxford Road 5	540,189	-	540,189	-	-	149,838	111,022	279,328
930197 STRIK DRAIN	Stormwater Management Solution for Strik Drain	797,325	-	797,325	-	-	-	323,023	474,302
930198 URBAN STORM SEWER	Storm sewer component for road projects in urban areas	112,389	-	112,389	-	-	70,942	41,447	-
930199 RURAL STORM SEWER	Storm sewer component for road projects in rural areas	234,355	-	234,355	-	-	79,878	154,477	-
930150 URBANIZATION	Design & Construction for CR 59 in Burgessville	129,188	-	129,188	-	-	74,202	54,986	-
930200 BRIDGE REHAB	Replacement of culvert 843164 - OR 16, 1.9km E of 119	376,765	-	376,765	-	-	261,395	115,370	-
930300 TRAFFIC SIGNALS	Traffic Signal Optimization / Upgrades	61,484	-	61,484	-	-	30,742	30,742	-
930300 TRAFFIC SIGNALS	CR 35 and Clarke St - Design and Construction for new signals	633,930	-	633,930	-	-	316,965	316,965	-
930301 TRAFFIC CALMING	Ongoing Traffic Calming/Speed Management Review and Implementation	97,973	-	97,973	78,378	-	-	19,595	-
		14,996,290	-	14,996,290	312,026	-	5,609,344	7,625,809	1,449,111
WATER									
900016 SCADA MASTER PLAN	Development of SCADA and instrumentation/control standards and purchase of hardware to extend SCADA system for water/wastewater infrastructure	29,956	-	29,956	-	27,621	-	2,336	-
900026 DC TECHNICAL STUDY	Development Charges Technical Study	19,048	-	19,048	-	-	-	19,048	-
960154 WOODSTOCK BOWERHILL BPS	Booster Pumping Station at Bowerhill Rd.	349,938	-	349,938	-	69,212	-	280,726	-
960156 WOODSTOCK PATTULLO INDUSTRIAL PARK	Prior Project Recovery - Pattullo Industrial Park - Watermain from Patullo Ave from Jack Ross Ave to 150 m E of Alyea St	-	-	-	-	(194,205)	-	194,205	-



**Growth-Related Projects Funding Sources
For the Year Ended December 31, 2024**

CAPITAL PROJECT	PROJECT DESCRIPTION	YTD EXPENDITURES	UNFINANCED CAPITAL	TOTAL	TAXATION	WWW RATES & RESERVES **	RESERVES **	DEVELOPMENT CHARGES	OTHER SOURCES*
960159 THORNTON FEEDERMAIN	Thornton to Woodstock feedermain replacement	67,710	-	67,710	-	-	-	67,710	-
WOODSTOCK CR4 & LANSDOWNE WATERMAIN	Debt Recovery for the extension of watermain to service development	410,121	-	410,121	-	-	-	410,121	-
960171 WOODSTOCK - CR17 WATERMAIN	Construction of watermains to service development lands north of Pittock reservoir in Woodstock	95,355	2,945,553	3,040,908	-	-	-	110,908	2,930,000
960200 TILLSONBURG WELL 7A	Water quality and capacity improvements - Well 7A	6,071	-	6,071	-	-	-	6,071	-
960201 TILLSONBURG WELL 3 UPGRADE	Water treatment enhancements	485,853	-	485,853	-	-	-	485,853	-
960249 OVERSIZING PROJECTS	Prior Project Recovery - oversizing to service development	-	-	-	-	(245,463)	-	245,463	-
960309 INGERSOLL WELL 7 UPGRADE	Ingersoll Well 7 Upgrade	51,120	-	51,120	-	(42,195)	-	93,315	-
960338 INGERSOLL WALLACE LINE INDUSTRIAL PARK	Wallace Line Trunk Watermain from Robinson Road to Thomas St.	46,592	-	46,592	-	14,962	-	31,630	-
960437 TAVISTOCK WELL 4	Initiate a Class EA Study to determine the preferred means of bringing Well 4 online	43,589	-	43,589	-	23,964	-	19,625	-
PLATTSVILLE WATER TOWER	Prior Project Recovery - Construction of the Plattsville Water Tower	-	-	-	-	(67,708)	-	67,708	-
960403 MT ELGIN GRAYDON WELL	Construction of the Mount Elgin Graydon Well	32,777	-	32,777	-	10,926	-	21,851	-
MT ELGIN GRAYDON WELL	Debt Recovery - Mount Elgin Graydon Well - By-Law 6485-2022	137,722	-	137,722	-	-	-	137,722	-
		1,775,852	2,945,553	4,721,405	-	(402,886)	-	2,194,292	2,930,000
SANITARY SEWER									
900016 SCADA MASTER PLAN	Development of SCADA and instrumentation/control standards and purchase of hardware to extend SCADA system for water/wastewater infrastructure	115,655	-	115,655	-	104,236	-	11,419	-
900025 WWW MASTER PLAN	2024 Master Plan for W&WW infrastructure to address existing and future servicing needs of the communities of Oxford County	-	-	-	-	(1,432)	-	1,432	-
900026 DC TECHNICAL STUDY	Development Charges Technical Study	19,048	-	19,048	-	235	-	18,813	-
911900 RENEWABLE ENERGY	Woodstock WWTP Biogas Utilization	216,025	(150,534) ²	65,491	-	0	-	65,491	-
950151 WOODSTOCK PATTULLO INDUSTRIAL PARK	Woodstock Pattullo Industrial Park Sewage Pumping Station and Forcemain	56,588	5,542,326	5,598,914	-	(288,000)	-	5,886,914	-
950163 WOODSTOCK LANSDOWNE PUMPING STATION	New sewage pumping station to service development	402,671	-	402,671	-	55,558	-	347,113	-
950164 WOODSTOCK LANSDOWNE SEWER EXT	Lansdowne Sewer Ext. 300 meters of 300 mm	98,886	-	98,886	-	23,420	-	75,466	-
950170 WOODSTOCK SANITARY I/I	Sanitary Trunk Sewer Infiltration and Inflow Reduction	12,105	-	12,105	-	7,876	-	4,229	-
950172 WOODSTOCK NORTH TRUNK SEWER I/I	Study to determine the source of inflow and infiltration within the north trunk sewer	135	-	135	-	113	-	22	-
950200 WWTP UPGRADE	Multi-year upgrade and expansion of the Tillsonburg Wastewater Treatment Plant	2,193,155	-	2,193,155	-	1,576,878	-	616,277	-
950250 TILLSONBURG TRUNK I&I REDUCTION	Sanitary Trunk Sewer Infiltration and Inflow Reduction	10,990	-	10,990	-	5,497	-	5,493	-
950223 TILLSONBURG GRAVITY INLET TRUNK	Sanitary Gravity Trunk line replacement	509	-	509	-	255	-	254	-
INGERSOLL WWTP	Debt Recovery - Ingersoll Wastewater Treatment Plant Expansion - By-Law 6061-2018	494,202	26,285 ¹	520,487	-	196,825	-	323,662	-
250000 WASTEWATER	Wastewater Model - Ingersoll	38,395	-	38,395	-	9,562	-	28,834	-
950336 INGERSOLL SW INDUSTRIAL PARK	Wallace Line Sanitary Sewer from Midblock Industrial Site to north of CNR to Hamilton	22,948	-	22,948	-	7,055	-	15,893	-

**Growth-Related Projects Funding Sources
For the Year Ended December 31, 2024**

CAPITAL PROJECT	PROJECT DESCRIPTION	YTD EXPENDITURES	UNFINANCED CAPITAL	TOTAL	TAXATION	W/WW RATES & RESERVES **	RESERVES **	DEVELOPMENT CHARGES	OTHER SOURCES*
950336 INGERSOLL SW INDUSTRIAL PARK	Hamilton Road Sanitary Sewer from service lands to east of Ingersoll Street and north to existing 675 mm Trunk Sewer	129,270	-	129,270	-	62,130	-	67,140	-
950412 NORWICH LAGOON UPGRADES	Class EA Study and Design for Capacity Expansion of Norwich Lagoon	95,894	-	95,894	-	35,200	-	60,694	-
TAVISTOCK LAGOON UPGRADES	Debt Recovery - Tavistock Lagoon Upgrades - By-Law 5256-2011	278,619	-	278,619	-	111,447	-	167,171	-
TAVISTOCK LAGOON UPGRADES	Prior Project Recovery - Tavistock Lagoon Upgrades	-	-	-	-	(136,003)	-	136,003	-
950504 TAVISTOCK WWTP EXPANSION	Tavistock WWTP Expansion	117,689	-	117,689	-	52,248	-	65,441	-
950513 TAVISTOCK WILLIAM SPS REHAB	William St Sewage Pumping Station	68,234	-	68,234	-	-	-	68,234	-
PLATTSVILLE LAGOON UPGRADES	Prior Project - Plattsville Lagoon Upgrades	-	-	-	-	(141,675)	-	141,675	-
PLATTSVILLE LAGOON UPGRADES	Debt Recovery - Plattsville Lagoon Upgrades - By-Law 5113-2009	10,932	-	10,932	-	2,186	-	8,746	-
950718 THAMESFORD WWTP	Wastewater Treatment Plant Upgrades for treatment process enhancements	180,306	-	180,306	-	-	-	180,306	-
950810 DRUMBO - WWTP	Multi-year expansion of the Drumbo Wastewater Treatment Plant	982,165	(652,415)	329,750	-	329,750	-	-	-
950905 MT ELGIN WWTP CAPACITY EXP	Phases 3 and 4 wastewater treatment plant capacity expansion	109,857	8,241	118,098	-	18,968	-	99,130	-
		5,654,278	4,773,903	10,428,181	-	2,032,329	-	8,395,852	-
LIBRARY									
FACILITIES PLAN	Facilities plan to determine long-term growth needs	10,515	-	10,515	-	-	2,635	7,880	-
COLLECTION MATERIAL	Collection material	-	-	-	(240,552)	-	-	240,552	-
		10,515	-	10,515	(240,552)	-	2,635	248,432	-
LAND AMBULANCE									
510000 PARAMEDIC SERVICES	Additional Ambulance Purchase	335,460	-	335,460	290,436	-	-	45,024	-
		335,460	-	335,460	290,436	-	-	45,024	-
WASTE DIVERSION									
WASTE DIVERSION COLLECTION	Provision for Waste Diversion Collection Contract	41,174	-	41,174	-	-	-	41,174	-
		41,174	-	41,174	-	-	-	41,174	-
GROWTH-RELATED STUDIES									
SECONDARY PLANNING AND SERVICING STUDIES	Secondary planning and servicing study	43,847	-	43,847	-	-	10,962	32,885	-
DEVELOPMENT CHARGE STUDY UPDATE	Development charges study as part of the review of DC charges	56,565	-	56,565	-	-	-	56,565	-
COMPREHENSIVE REVIEW	Comprehensive review - Phase 1, in preparation of the Official Plan review and update	188,362	-	188,362	-	-	61,218	127,144	-
		288,774	-	288,774	-	-	72,179	216,594	-
Total		23,102,344	7,719,456	30,821,800	361,911	1,629,443	5,684,158	18,767,177	4,379,111

* 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, and Debenture financing.

** Project Funded from Reserve Fund – 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.

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

² Project to be debentured on completion

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