

AGENDA

COUNTY OF OXFORD COUNCIL

Wednesday, June 11, 2025, 9:30 a.m.
21 Reeve Street, Woodstock and online
www.oxfordcounty.ca/livestream

1. **CALL TO ORDER**
2. **APPROVAL OF AGENDA**
3. **DISCLOSURES OF PECUNIARY INTEREST AND THE GENERAL NATURE THEREOF**
4. **ADOPTION OF COUNCIL MINUTES OF PREVIOUS MEETINGS**
 - 4.1 May 28, 2025
 - 4.2 May 28, 2025 Workshop
5. **PUBLIC MEETINGS**
 - 5.1 Resolution to go into a Public Meeting Pursuant to the Planning Act
 - 5.1.1 Application for Draft Plan of Subdivision SB 24-04-8 - 1000228651 Ontario Inc.
The proposed Plan of Subdivision will contain 17 industrial lots served by the extension of Springbank Avenue and one new local street, in the City of Woodstock.

*See Report CP 2025-164
 - 5.2 Resolution to Adjourn the Public Meeting
 - 5.3 Consideration of Report CP 2025-164 Application for Draft Plan of Subdivision SB 24-04-8 - 1000228651 Ontario Inc.
6. **DELEGATIONS, PRESENTATIONS AND CONSIDERATION THEREOF**
 - 6.1 South West Ontario Regional Base Hospital Program
Dr. Matt Davis, Medical Director and Dr. Sean Doran, Local Medical Director for Oxford County
Re: Medical Directors Commendation Award to Ben Smith (Oxford County Paramedic)
7. **CONSIDERATION OF CORRESPONDENCE**
 - 7.1 Municipality of Thames Centre
June 4, 2025

Re: Traffic and Roadway Study

7.2 Municipality of Brockton

June 5, 2025

Re: Letter of Thanks and Support

8. REPORTS FROM DEPARTMENTS

8.1 COMMUNITY PLANNING

8.1.1 CP 2025-158 Bill 17 and Proposed Related Regulatory Changes

RECOMMENDATIONS:

1. That the Director of Community Planning submit comments on behalf of the County in response to the Provincial consultations on Bill 17 (Protect Ontario by Building Faster and Smarter Act) and proposed related regulatory changes, as generally outlined in Report No. CP 2025-158;
2. And further, that Report CP 2025-158 be circulated to the Area Municipalities for information.

8.1.2 CP 2025-164 Application for Draft Plan of Subdivision SB 24-04-8 – 1000228651 Ontario Inc.

RECOMMENDATION:

1. That Oxford County Council grant draft approval to the proposed industrial plan of subdivision, submitted by 1000228651 Ontario Inc. (SB 24048), for the lands described as Part Lot 13, Concession 2 (Blandford) in the City of Woodstock, with a lapsing date of 3 years from the date of draft plan approval, and subject to the conditions set out in Schedule “A” (included as Attachment 4 to Report CP 2025-164), being met prior to final approval.

8.2 CORPORATE SERVICES

8.2.1 CS 2025-18 2024 Audited Financial Statements (Presentation)

RECOMMENDATION:

1. That the Oxford County Consolidated Financial Statements and the County of Oxford Trust Funds Statements for the year ended December 31, 2024 be accepted.

8.2.2 CS 2025-19 2025 Asset Management Plan

RECOMMENDATION:

1. That the 2025 Asset Management Plan as attached to Report CS 2025-19 be adopted.

8.2.3 CS 2025-20 2026 Draft Budget Schedule and Budget Survey

RECOMMENDATIONS:

1. That the 2026 draft budget schedule as set out in Report CS 2025-20 entitled “2026 Draft Budget Schedule and Budget Survey” be approved;

2. And further, that the 2026 budget communication, engagement and reporting plan be approved.

8.2.4 CS 2025-21 OILC Debenture Issue – County

RECOMMENDATION:

1. That By-law 6737-2025, being a by-law to authorize the borrowing by issuing debentures, for a term of 25 years, in the amount of \$2,468,014.00, for the purposes of the County of Oxford, be presented to Council for enactment.

8.3 PUBLIC WORKS

8.3.1 PW 2025-36 Contract Award – Supply and Distribution of Curbside Collection Containers

RECOMMENDATIONS:

1. That County Council approve the contract award to Orbis Canada Limited for the supply and distribution of curbside collection containers in the amount of \$1,497,046 (excluding HST);
2. And further, that Schedule “A” to By-law 4889-2007, being a by-law to impose fees and charges for services provided by the County of Oxford that are not covered through direct taxation, be amended effective June 11, 2025, as outlined in this report to reflect container pricing obtained through the competitive bid process;
3. And further, that County Council authorize the Chief Administrative Officer and the Director of Public Works to execute all documents related hereto.

8.3.2 PW 2025-37 Contract Award – Green Initiatives Construction MURB 2025

RECOMMENDATION:

1. That Oxford County Council award a contract to the low bidder, Elgin Contracting and Restoration Ltd., in the amount of \$1,225,100 (excluding HST), for Green Initiatives Construction for Multi-Unit Residential Buildings 2025 and authorize the Chief Administrative Officer and Director of Public Works to sign all documents related thereto.

9. UNFINISHED BUSINESS

9.1 Pending Items List

10. MOTIONS

11. NOTICE OF MOTIONS

12. ENQUIRIES

13. CLOSED SESSION

To consider Reports PW (CS) 2025-38 and PW (CS) 2025-35 regarding proposed or pending acquisition or disposition of land by the County or local board.

13.1 Closed Session Begins

13.1.1 PW (CS) 2025-38

13.2 UNFINISHED BUSINESS

13.2.1 PW (CS) 2025-35

Deferred from the May 28, 2025 Meeting

13.3 Closed Session Ends

14. CONSIDERATION OF MATTERS ARISING FROM THE CLOSED SESSION

14.1 PW (CS) 2025-38

14.2 PW (CS) 2025-35

15. BY-LAWS

15.1 By-law No. 6737-2025

Being a By-law of the County of Oxford to authorize the borrowing upon serial debentures in the principal amount of \$2,468,014.00 towards the cost of a certain capital work of the County of Oxford set out in Schedule "A" to this By-law

15.2 By-law No. 6738-2025

Being a By-law to confirm all actions and proceedings of the Council of the County of Oxford at the meeting at which this By-law is passed.

16. ADJOURNMENT

**OXFORD COUNTY COUNCIL
MINUTES**

May 28, 2025

Council Present	Warden Marcus Ryan Deputy Warden Brian Petrie Councillor Deb Gilvesy Councillor Bernia Martin Councillor David Mayberry Councillor Jim Palmer Councillor Mark Peterson Councillor Phil Schaefer Councillor Deborah Tait Alternate Councillor Connie Lauder
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Council Absent	Councillor Jerry Acchione
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Staff Present	B. Addley, Chief Administrative Officer M. Abercrombie, Director of Public Works L. Buchner, Director of Corporate Services M. Dager, Director of Long-Term Care R. Hall, Director of Paramedic Services L. Mansbridge, Clerk A. Smith, Director of Human Resources R. Smith, Director of Human Services
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1. CALL TO ORDER

Oxford County Council meets in regular session this twenty-eighth day of May 2025, in the Council Chamber, County Administration Building, Woodstock at 9:30 a.m. with Warden Ryan in the chair.

2. APPROVAL OF AGENDA

RESOLUTION NO. 1

Moved By: Mark Peterson

Seconded By: Deborah Tait

Resolved that the Agenda be approved.

May 28, 2025

DISPOSITION: Motion Carried

3. DISCLOSURES OF PECUNIARY INTEREST AND THE GENERAL NATURE THEREOF

NIL

4. ADOPTION OF COUNCIL MINUTES OF PREVIOUS MEETING

4.1 May 14, 2025

RESOLUTION NO. 2

Moved By: Deborah Tait

Seconded By: Deb Gilvesy

Resolved that the Council Minutes of May 14, 2025, be adopted.

DISPOSITION: Motion Carried

5. PUBLIC MEETINGS

5.1 Resolution to go into a Public Meeting pursuant to the Planning Act

RESOLUTION NO. 3

Moved By: Deb Gilvesy

Seconded By: Deborah Tait

Resolved that Council rise and go into a Public Meeting pursuant to the Planning Act, and that the Warden chair the Public Meeting.

DISPOSITION: Motion Carried at 9:32 a.m.

5.1.1 Application for Official Plan Amendment OP 24-13-6 15559367 Canada Inc.

The Chair calls Marc Davidson, Senior Development Planner, forward to present the Application for Official Plan Amendment OP 24-13-6 15559367 Canada Inc.

M. Davidson, through the use of a map, indicates the Application for Official Plan Amendment is to redesignate the subject lands from 'Low Density Residential' to 'Medium Density Residential' to facilitate the construction of two new multiple unit residential structures (each containing 4 dwelling units), for a total of 8 new dwelling units on the property, in the Town of Ingersoll.

The Chair opens the meeting to comments and questions from Members of Council. There are none.

May 28, 2025

The Chair opens the meeting to members of the Public.

Scott Van Schyndel of 15559367 Canada Inc. joins the meeting in the Council Chamber and expresses support for the Application.

The Chair opens the meeting to questions from Members of Council. S. Van Schyndel responds to questions from Councillors Schaefer and Mayberry.

The Chair opens the meeting to comments and questions from members of the public. There are none.

5.1.2 Application for Official Plan Amendment OP 25-03-6 Escalade Property Corp.

The Chair calls Marc Davidson, Senior Development Planner forward to present the Application for Official Plan Amendment OP 25-03-6 Escalade Property Corp.

M. Davidson, through the use of a map, indicates the Application for Official Plan Amendment is to redesignate the subject lands from 'Service Commercial' to 'Residential' and 'High Density Residential' to facilitate the development of a 5 storey, 49-unit apartment building, in the Town of Ingersoll.

The Chair opens the meeting to comments and questions from Members of Council. M. Davidson responds to questions from Councillor Mayberry.

The Chair opens the meeting to comments and questions from members of the public.

A resident of Oxford County, Mary-Pat Vollick, joins the meeting the Council Chamber and expresses concern for the Application, citing concerns regarding the size of the proposed building, parking, lack of amenities and green space, and privacy and noise.

The Chair opens the meeting to questions or comments from Members of Council. There are none.

A resident of Oxford County, Harold Zavitz, joins the meeting the Council Chamber and expresses concern for the application, citing concerns of the height of the building and proposed location.

The Chair opens the meeting to questions or comments from Members of Council, there are none.

5.2 Resolution to Adjourn the Public Meeting

RESOLUTION NO. 4

May 28, 2025

Moved By: Bernia Martin
 Seconded By: Phil Schaefer

Resolved that Council adjourn the Public Meeting and reconvene as Oxford County Council with the Warden in the chair.

DISPOSITION: Motion Carried at 9:56 a.m.

- 5.3 Consideration of Report CP 2025-156 Application for Official Plan Amendment OP 24-13-6 OP 24-13-6 15559367 Canada Inc.

RESOLUTION NO. 5

Moved By: Brian Petrie
 Seconded By: David Mayberry

Resolved that the recommendations contained in Report CP 2025-156 titled "Application for Official Plan Amendment OP 24-13-6 15559367 Canada Inc.", be adopted.

DISPOSITION: Motion Carried

- 5.4 Consideration of Report CP 2025-157 Application for Official Plan Amendment OP 25-03-6 Escalade Property Corp.

RESOLUTION NO. 6

Moved By: Brian Petrie
 Seconded By: Jim Palmer

Resolved that the recommendations contained in Report CP 2025-157 titled "Application for Official Plan Amendment OP 25-03-6 Escalade Property Corp.", be adopted.

DISPOSITION: Motion Carried

6. DELEGATIONS, PRESENTATIONS AND CONSIDERATION THEREOF

NIL

7. CONSIDERATION OF CORRESPONDENCE

- 7.1 Ministry of Municipal Affairs and Housing

May 13, 2025

Re: Protect Ontario by Building Faster and Smarter Act, 2025 (Bill 17)

RESOLUTION NO. 7

Moved By: Jim Palmer
 Seconded By: Brian Petrie

May 28, 2025

Resolved that correspondence Item 7.1 on the Open meeting Agenda of May 28, 2025, be received.

DISPOSITION: Motion Carried

8. REPORTS FROM DEPARTMENTS

8.1 COMMUNITY PLANNING

- 8.1.1 CP 2025-156 Application for Official Plan Amendment OP 24-13-6 – 15559367 Canada Inc.

RECOMMENDATIONS:

1. That Oxford County Council approve Application OP 24-13-6, submitted by 15559367 Canada Inc., for the lands described as Part Lot 4 and Lot 5, Block 39, Plan 279, in the Town of Ingersoll, to redesignate the subject lands from 'Low Density Residential' to 'Medium Density Residential' to facilitate the construction of two new multiple unit dwellings containing 4 dwelling units each, for a total of 8 new dwelling units on the subject lands;
2. And further, that Oxford County Council approve the attached Amendment No. 338 to the County Official Plan, and that the necessary By-law to approve Amendment No. 338 be raised.

The Report was dealt with following the Public Meeting.

- 8.1.2 CP 2025-157 Application for Official Plan Amendment Escalade Property Corp. – OP 25-03-6

RECOMMENDATIONS:

1. That Oxford County Council approve Application OP 25-03-6, submitted by Escalade Property Corp., for the lands described as Part of Park Lot 18, Block 98, Plan 279 in the Town of Ingersoll, to redesignate the subject lands from 'Service Commercial' to 'Residential' and 'High Density Residential' to facilitate the development of a 5 storey, 49 unit apartment building in the Town of Ingersoll;
2. And further, that Oxford County Council approve the attached Amendment No. 339 to the County Official Plan, and that the necessary By-law to approve Amendment No. 339 be raised.

The Report was dealt with following the Public Meeting.

8.2 PUBLIC WORKS

- 8.2.1 PW 2025-34 2024 Storm Water System Performance

May 28, 2025

RECOMMENDATION:

1. That County Council receive Report PW 2025-34 entitled "2024 Storm Water System Performance" as information, including the attached 2024 Annual Storm Water System Performance Report.

RESOLUTION NO. 8

Moved By: Phil Schaefer

Seconded By: Connie Lauder

Resolved that the recommendation contained in Report PW 2025-34 titled "2024 Storm Water System Performance", be adopted.

DISPOSITION: Motion Carried**8.3 HUMAN RESOURCES****8.3.1 HR 2025-01 Living Wage Employer - Feasibility and Budget Implications****RECOMMENDATION:**

1. That Council receive Report HR 2025-01 entitled "Living Wage Employer – Feasibility and Budget Implications" and direct staff to update the Non-Union Job Evaluation and Salary Administration Policy 5.08 to incorporate the living wage commitment for County employed staff effective January 1, 2026, and not pursue formal living wage certification.

RESOLUTION NO. 9

Moved By: David Mayberry

Seconded By: Connie Lauder

Resolved that the recommendation contained in Report HR 2025-01 titled "Living Wage Employer - Feasibility and Budget Implications", be adopted.

DISPOSITION: Motion Carried**8.4 PARAMEDIC SERVICES****8.4.1 PS 2025-04 Legacy Oil and Gas Well Year 3 Funding Approval****RECOMMENDATION:**

1. That County Council receive Report PS 2024-04 entitled "Legacy Oil and Gas Well Year 3 Funding Approval" and authorize the Chief Administrative Officer and the Director of Paramedic Services to sign a transfer payment agreement related to this funding program as described herein.

May 28, 2025

RESOLUTION NO. 10

Moved By: Connie Lauder

Seconded By: Mark Peterson

Resolved that the recommendation contained in Report PS 2025-04 titled "Legacy Oil and Gas Well Year 3 Funding Approval", be adopted.

DISPOSITION: Motion Carried

9. UNFINISHED BUSINESS

9.1 Pending Items List

No discussion takes place regarding the Pending Items List.

10. MOTIONS

NIL

11. NOTICE OF MOTIONS

NIL

12. ENQUIRIES

NIL

13. CLOSED SESSION

RESOLUTION NO. 11

Moved By: Mark Peterson

Seconded By: David Mayberry

That Council rise and go into a Closed Session to consider Report PW (CS) 2025-35 regarding a proposed or pending acquisition or disposition of land by the County or local board.

DISPOSITION: Motion Carried at 10:27 a.m.

Oxford County Council meets in Closed Session in Room 129 as part of a regular meeting, this 28th day of May, 2025.

10:29 a.m. with Warden Ryan in the chair.

Council Present: Warden Marcus Ryan
 Deputy Warden Brian Petrie
 Councillor Deb Gilvesy
 Councillor Bernia Martin
 Councillor David Mayberry
 Councillor Jim Palmer
 Councillor Mark Peterson

May 28, 2025

Councillor Phil Schaefer
Councillor Deborah Tait
Alternate Councillor Connie Lauder

Staff Present: B. Addley, Chief Administrative Officer
M. Abercrombie, Director of Public Works
L. Buchner, Director of Corporate Services
M. Dager, Director of Long-Term Care
R. Hall, Director of Paramedic Services
L. Mansbridge, Clerk
A. Smith, Director of Human Resources
R. Smith, Director of Human Services

DISCLOSURES OF PECUNIARY INTEREST AND THE GENERAL NATURE THEREOF:

NIL

DELEGATIONS AND PRESENTATIONS:

NIL

CONSIDERATION OF CORRESPONDENCE:

NIL

UNFINISHED BUSINESS:

NIL

ENQUIRIES:

NIL

REPORTS FROM DEPARTMENTS:

13.1.1 PW (CS) 2025-35

RESOLUTION NO. 12

Moved By: Bernia Martin
Seconded By: Phil Schaefer

Resolved that Council reconvene in Open Session.

DISPOSITION: Motion Carried at 10:52 a.m.

Members of Council and Staff return to the Council Chamber at 10:53 a.m.

14. CONSIDERATION OF MATTERS ARISING FROM THE CLOSED SESSION

May 28, 2025

14.1 PW (CS) 2025-35

RESOLUTION NO. 13

Moved By: Deb Gilvesy

Seconded By: Bernia Martin

Resolved that the recommendations contained in Report PW (CS) 2025-35, be deferred.

DISPOSITION: Motion Carried

15. BY-LAWS

15.1 By-law No. 6732-2025

Being a By-Law to adopt Amendment Number 338 to the County of Oxford Official Plan.

15.2 By-law No. 6733-2025

Being a By-Law to adopt Amendment Number 339 to the County of Oxford Official Plan.

15.3 By-law No. 6734-2025

Being a By-law to provide for the dedication and naming of highways in the County of Oxford.

15.4 By-law No. 6735-2025

Being a By-law to confirm all actions and proceedings of the Council of the County of Oxford at the meeting at which this By-law is passed.

RESOLUTION NO. 14

Moved By: Bernia Martin

Seconded By: Jim Palmer

Resolved that the following By-laws be read a first and second time: 6732-2025 to 6735-2025 inclusive.

DISPOSITION: Motion Carried

RESOLUTION NO. 15

Moved By: Bernia Martin

Seconded By: Jim Palmer

Resolved that the following By-laws be given a third and final reading: 6732-2025 to 6735-2025 inclusive.

DISPOSITION: Motion Carried

May 28, 2025

16. ADJOURNMENT

RESOLUTION NO. 16

Moved By: Mark Peterson

Seconded By: Brian Petrie

Resolved that the regular Council Meeting of May 28, 2025 be adjourned until the Special Council Meeting scheduled for May 28, 2025 at 11:05 a.m.

DISPOSITION: Motion Carried at 10:55 a.m.

Minutes adopted on June 11, 2025 by Resolution No. ____.

MARCUS RYAN, WARDEN

LINDSEY A. MANSBRIDGE, CLERK

**OXFORD COUNTY COUNCIL
MINUTES**

May 28, 2025

Council Present	Warden Marcus Ryan Deputy Warden Brian Petrie Councillor Deb Gilvesy Councillor Bernia Martin Councillor David Mayberry Councillor Jim Palmer Councillor Mark Peterson Councillor Phil Schaefer
Council Absent	Councillor Jerry Acchione Councillor Deborah Tait
Staff Present	B. Addley, Chief Administrative Officer M. Abercrombie, Director of Public Works L. Buchner, Director of Corporate Services M. Dager, Director of Long-Term Care R. Hall, Director of Paramedic Services L. Mansbridge, Clerk A. Smith, Director of Human Resources R. Smith, Director of Human Services

1. CALL TO ORDER

Oxford County Council meets in Special session this twenty-eighth day of May, 2025 in the Council Chamber, County Administration Building, Woodstock at 11:05 a.m. with Warden Ryan in the chair.

2. APPROVAL OF AGENDA

RESOLUTION NO. 1

Moved By: Phil Schaefer
Seconded By: Deb Gilvesy

Resolved that the Agenda be approved.

DISPOSITION: Motion Carried

May 28, 2025

3. DISCLOSURES OF PECUNIARY INTEREST AND THE GENERAL NATURE THEREOF

NIL

4. ADOPTION OF COUNCIL MINUTES OF PREVIOUS MEETING

NIL

5. PUBLIC MEETINGS

NIL

6. DELEGATIONS, PRESENTATIONS AND CONSIDERATION THEREOF

6.1 Asset Management Plan Update
Jennifer Lavallee, Manager of Capital Planning

Jennifer Lavallee, Manager of Capital Planning joins the meeting in the Council Chamber and proceeds through a presentation titled "2025 Asset Management Plan - Proposed Service Level", which formed part of the Agenda.

J. Lavallee responds to comments and questions from members of Council throughout the presentation.

7. CONSIDERATION OF CORRESPONDENCE

NIL

8. REPORTS FROM DEPARTMENTS

NIL

9. UNFINISHED BUSINESS

NIL

10. MOTIONS

NIL

11. NOTICE OF MOTIONS

NIL

12. ENQUIRIES

NIL

13. CLOSED SESSION

NIL

May 28, 2025

14. CONSIDERATION OF MATTERS ARISING FROM THE CLOSED SESSION

NIL

15. BY-LAWS

15.1 By-law No. 6736-2025

Being a By-law to confirm all actions and proceedings of the Council of the County of Oxford at the meeting at which this By-law is passed.

RESOLUTION NO. 2

Moved By: Phil Schaefer

Seconded By: Deb Gilvesy

Resolved that By-law No. 6736-2025 be given a first and second reading.

DISPOSITION: Motion Carried

RESOLUTION NO. 3

Moved By: Phil Schaefer

Seconded By: Deb Gilvesy

Resolved that By-law No. 6736-2025 be given a third and final reading.

DISPOSITION: Motion Carried

16. ADJOURNMENT

Moved By: Mark Peterson

Seconded By: David Mayberry

RESOLUTION NO. 4

Resolved that the Special Council Meeting of May 28, 2025 be adjourned until the next meeting scheduled for June 11, 2025 at 9:30 a.m.

DISPOSITION: Motion Carried at 11:58 a.m.

Minutes adopted on June 11, 2025 by Resolution No. ____.

MARCUS RYAN, WARDEN

LINDSEY A. MANSBRIDGE, CLERK

Council Delegation Request Form

Please complete the following information if you wish to make a presentation during a regular meeting of Council.

Meetings are held in the Council Chamber, Oxford County Administration Building, 21 Reeve Street, Woodstock. Parking is available in the municipal lot on Peel Street at the cost of \$2/day. [Click here for a list of upcoming meetings.](#)

Delegations take place at the beginning of the meeting and are allowed 15 minutes for their presentation after which the Warden opens the floor to questions from Council.

Please note the following:

- Information provided on this form will be publicly available;
- Council meetings are publicly broadcast;
- Delegation Requests will only be granted for those wishing to speak to subject matter which is directly aligned with Oxford County services and/or Strategic Goals.

Delegation information:

Organization’s Name (if applicable)	South West Ontario Regional Base Hospital Program
Name and Title of Primary Contact / Main Presenter	Dr. Matt Davis (Medial Director)
Street Address	4056 Meadowbrook Dr Unit 145, London, ON N6L 1G5
Daytime Contact Number	+1 (226) 236-5487
Email	Matthew.Davis@lhsc.on.ca
Name and Title of Other Presenter (if applicable)	Dr. Sean Doran (Local Medical Director for Oxford)

Presentation Details:

Date you wish to present to Council	Wednesday, June 11, 2025
How would you like to attend the Council meeting?	<div>In-Person</div>

Those wishing to attend the meeting in-person are required to attend a briefing session with a member of the Clerk's Dept. 15 minutes prior to the meeting.

Those wishing to participate virtually are required to log in 15 minutes prior to the meeting.

If attending an in-person council meeting , do you or any members of your party require accessibility accommodations?	No
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Use the space below to clearly outline the purpose for your presentation to council. Provide a brief outline of your subject matter including your suggested outcome

Present a Medical Directors Commendation Award to Ben Smith (Oxford County Paramedic)

Will you be providing any electronic information (i.e. a presentation) beyond your summary above?

No

If YES please note it must be provided to the Clerk’s department no later than 4:30 p.m. on the Wednesday prior to the meeting (one week prior to the meeting) in order to be included in the public agenda.

Have you appeared before council to discuss the same topic in the past?

No

Please contact the Clerk’s office at 519-539-9800 or email the Clerk’s office (clerksoffice@oxfordcounty.ca) if you have any questions or concerns. Personal information on this form is collected under the authority of the Municipal Freedom of Information and Protection of Privacy Act, as amended. Questions about the collection of personal information should be directed to the CAO / Clerk’s Office, County of Oxford.



MUNICIPALITY OF THAMES CENTRE

RESOLUTION OF COUNCIL

DATE: Monday, May 26, 2025

Resolution: 159-2025

Moved by: C. Crockett

Seconded by: T. Heeman

WHEREAS a tragic accident occurred on Friday evening in Thames Centre at the intersection of Thorndale Road and Cobble Hills Road;

AND WHEREAS community safety is of the utmost importance, and exploring proactive measures to enhance road safety is a necessary step in preventing future incidents;

NOW THEREFORE BE IT RESOLVED THAT Council respectfully requests that the Counties of Middlesex and Oxford consider conducting a comprehensive traffic and roadway study of the intersection following the conclusion of the ongoing OPP investigation;

AND BE IT FURTHER RESOLVED THAT that this request remain open to amendment pending the findings of the OPP investigation.

CONFLICTS OF INTEREST DECLARED: None.

DISPOSITION: Carried.

A handwritten signature in black ink that reads "Sara Henshaw".

Sara Henshaw
Deputy Clerk



June 5, 2025

Middlesex County
Mayor Ropp and Council
c/o Durk Vanderwerff, Interim Chief Administrative Officer
399 Ridout Street North
London, ON
N6A 2P1

Oxford County
Warden Ryan and Council
c/o Benjamin Addley, Chief Administrative Officer
21 Reeve Street
P.O. Box 1614
Woodstock, ON
N4S 7Y3

Dear Mayor and Council

On behalf of the Municipality of Brockton Council and the residents of Brockton, I extend our heartfelt gratitude for the professionalism, compassion, and swift response of the Middlesex-London Paramedic Services, Oxford County EMS, Ontario Provincial Police, Thames Centre Fire & Emergency Services and ORNGE Air following the tragic accident on May 23rd in Thames Centre. This devastating incident claimed the lives of four students and a teacher from Walkerton & District Community School and has profoundly impacted our entire community.

Despite the extraordinarily difficult circumstances, your teams response is recognized and commendable and has left a lasting and meaningful impact on those affected. We fully recognize the emotional and physical toll such a tragedy imposes on emergency personnel, and we trust that the necessary resources and support will be made available to them in the days, weeks, and months ahead.

Further we offer support for Council's consideration of a traffic safety study in the area where the accident occurred. We understand this is a thoughtful and complex process, but we believe it may be a constructive step towards improving road safety for all.



In our shared grief, we are reminded of the essential role our emergency services play during life's most difficult moments and offer our sincerest thanks.

With heartfelt appreciation,

A handwritten signature in blue ink, appearing to read "Chris Peabody".

Mayor Chris Peabody
Municipality of Brockton
cpeabody@brockton.ca

REPORT TO COUNTY COUNCIL

Bill 17 and Proposed Related Regulatory Changes

To: Warden and Members of County Council

From: Director of Community Planning

RECOMMENDATIONS

1. That the Director of Community Planning submit comments on behalf of the County in response to the Provincial consultations on Bill 17 (Protect Ontario by Building Faster and Smarter Act) and proposed related regulatory changes, as generally outlined in Report No. CP 2025-158;
2. And further, that Report CP 2025-158 be circulated to the Area Municipalities for information.

REPORT HIGHLIGHTS

- Bill 17 (Protect Ontario by Building Faster and Smarter Act, 2025) was introduced on May 12 and received third reading on June 3, 2025. Bill 17 proposes to amend multiple Acts, including the Planning Act, the Building Code Act and the Development Charges Act. Several related proposed regulatory changes were also posted online for comment at the same time.
- Despite Bill 17 having already received third reading and Royal Assent anticipated prior to the closing of the ERO posting on June 11, the 30-45 day Provincial consultation periods on Bill 17 and related regulatory changes remain open and ongoing.
- As the commentary in this report pertains to both Bill 17 and the proposed implementing regulations (which have not yet been released or enacted), they remain relevant, and staff are seeking direction to submit comments (as generally outlined in this report) to the Province. Comments regarding Bill 17 must be submitted through the ERO by June 11, 2025, whereas comments on the proposed regulation are due on June 26, 2025.

IMPLEMENTATION POINTS

The recommendations contained in this report will have no immediate implementation requirements. However, several existing Acts are proposed to be amended, and new regulations may be put in place which will require implementation through processes under the Planning Act and Development Charges Act. Comments regarding the potential implications of these changes are provided in this report.

Report CP 2025-158
COMMUNITY PLANNING
Council Date: June 11, 2025

Staff will continue to monitor the Environmental Registry for Ontario (ERO) and Regulatory Registry for further information and changes.

Financial Impact

There are no immediate financial implications beyond those in this year's approved budget.

Communications




Communication is proposed through the inclusion of this report on the County Council agenda, related communications and circulation to the area municipalities. The report may also be shared with other municipal organizations (e.g. AMO, WOWC, etc.) and stakeholders to assist with coordinated advocacy, where requested.

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 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 2.2 – Preserve and enhance our natural environment	Goal 3.2 – Collaborate with our partners and communities Goal 3.4 – Financial sustainability Goal 3.5 – Advocate for Oxford County

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

DISCUSSION

Background

On May 12, 2025, the Province released a Technical Briefing, containing a list of proposed actions to streamline development and housing and infrastructure and initiated consultation regarding **Bill 17, Protect Ontario by Building Faster and Smarter Act, 2025**, which proposes to make several

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changes to the Planning Act, Building Code Act, Development Charges Act, Ministry of Infrastructure Act, as well as other acts and regulations. Several of the changes in Bill 17 would take effect upon passing the Bill, while others would require separate proclamation and/or associated regulations to be made. The Province has not announced the timing for implementation of the proposed changes to regulations. Further, it is noted that Bill 17 only addresses some of the proposed actions outlined in the Technical Briefing, so it is assumed that future legislative and/or regulatory changes may be proposed by the Province at some future date to address other proposed actions.

These changes are stated to support the government's broader plan to protect Ontario's economic resiliency along with other recently introduced pieces of legislation such as, [Bill 5 \(Protect Ontario by Unleashing Our Economy Act, 2025\)](#). More information on Bill 5 is available through [ERO 025-0416](#) and County Council [Report CP 2025-137](#).

County staff have reviewed the [Provincial Technical Briefing](#) and the following Environmental Registry for Ontario (ERO) and Ontario Regulatory Registry (OPR) postings related to the proposed Bill 17:

- [ERO 025-0461](#) (Proposed Changes to the Planning Act) and [ERO 025-0450](#) (Proposed Changes to the Building Transit Faster Act) – comments due June 11
- [ERO 025-0462](#) and [ERO 025-0463](#) (Proposed Regulations - Complete Application and As-of-right Variations from Setbacks, respectively) – comments due June 26
- [ORR 25-MMAH003](#) (Proposed Changes to the Development Charges Act), [ORR 25-MMAH004](#) (Proposed Changes to the Building Code Act), [ORR 25-MOI003](#) (Proposed changes to the Ministry of Infrastructure Act) - comments due June 11.

Based on our review of these various postings, staff provide the following overview and comments for Council's consideration.

It is noted that Bill 17 received third reading in the legislature on June 3, 2025 and is expected to receive Royal Assent prior to the closing of the ERO posting on June 11. That said, it is the opinion of staff, that given the nature of the proposed changes and related regulatory consultations (which remain ongoing) the considerations outlined in this report remain relevant. This Provincial process approach is not without precedent, the Province previously (through Bill 109) passed housing related legislative changes prior to the closure of ERO comments, only to further revise and even repeal some of these changes through subsequent Bills after further engagement and discussion on these matters, highlighting the importance of continued participation regarding these types of proposals as they come forward.

As such, Staff are seeking direction from Council to submit comments to the Province on behalf of the County, as generally outlined in this report, and to circulate this report to the Area Municipalities for their information. As part of the review and development of responses to proposed legislation and regulation, the County typically engages with various municipal groups and organizations (e.g. AMO, County Planning Directors, WOWC). However, due to the short consultation and review period, only limited consultation had taken place as of the date of writing this report. That said, staff intend to continue to engage with these groups to identify opportunities for coordinated advocacy on matters of mutual concern.

Comments

The Province announced many potential legislation and regulation changes on May 12, 2025, and the details of several of the changes have not yet been provided and are not subject to the current consultations. The Province has categorized the proposed changes as follows:

- Accelerating transit and provincial infrastructure development;
- Accelerating transit-oriented community projects;
- Enabling authorities to speed up transportation permitting; and,
- Streamlining/standardizing municipal development processes and development charges framework.

The current consultations largely pertain to the last category/bullet point which focuses on “reducing municipal requirements that impede housing development” as stated in the Provincial Technical Briefing. The Province has “proposed measures that, if passed, would:

- clarify that municipalities do not have jurisdiction to create construction requirements for buildings;
- reduce the scope and studies municipalities can require for new developments;
- allow for some variations from zoning by-laws without additional approvals; and
- improve development charges standardization, predictability and transparency”.

Proposed Changes to the Planning Act

Bill 17 proposes several amendments to the Planning Act as described below:

a) Removal of the Requirement for Certain Setback Minor Variances

Currently, the Planning Act and its regulations set out the process for landowners or developers to request a minor variance when their proposal doesn’t conform to a zoning by-law. The Act establishes the four-tests that a committee of adjustment must consider when authorizing minor variances, including whether the proposed change:

- is minor in nature;
- meets the intent of the official plan;
- meets the intent of the zoning by-law; and
- is desirable for the appropriate development or use of the land, building or structure.

Municipalities can also establish additional criteria for minor variances by by-law.

Bill 17 proposes to provide the Province with the ability to make regulations to permit variations to zoning by-laws ‘as of right’ (i.e. without approval of a Minor Variance application), if a variance proposal is within a certain percentage (e.g. 10%) of the required setback (the minimum distance a building or structure must be from a property line or other protected area) on specified lands. The Province is also consulting on the proposed Regulation, should Bill 17 be passed (see [ERO 025-0463](#)).

The Bill would permit any subsequent regulation to apply to a ‘parcel of urban residential land’ (i.e. a parcel of land that is within an area of settlement on which residential use, other than ancillary residential use, is permitted by by-law and that is served by both a municipal sewage system and a municipal drinking water system). The authority would exclude parcels of urban residential land in the Greenbelt Plan Area and any lands in an area prescribed for the purposes

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of subsection 41 (1.2) of the Planning Act, which includes minimum setbacks from railway lines, a wetland, the shoreline of the Great Lakes-St. Lawrence River System, an inland lake, or a river or stream valley. It is noted that the regulation-making authority (i.e. as contained in the proposed Bill) has been scoped to only include a 'minimum setback distance' from a boundary of the parcel, so this authority could not be altered or expanded without further changes to the Planning Act.

The proposed changes are stated to be intended to work with Ontario Regulation 299/19: Additional Residential Units (ARUs) to help create additional residential units, such as basement suites, by eliminating barriers related to required setbacks, but are not limited to provisions for ARUs. The Province is also seeking input, through the ERO posting for the proposed regulation, on whether other zoning standards – such as building height or lot coverage – should be eligible for similar 'as-of-right' performance standards variations.

In Bill 17, setback distance 'means the distance that a building or structure must be setback from a boundary of the parcel on which the building or structure is located in accordance with a by-law passed under Planning Act' (i.e. a municipal zoning by-law). Wording in the ERO posting for Bill 17 suggests that this exception could apply to setbacks 'from a property line or other protected area'. However, the proposed definition appears to only include 'a boundary of the parcel' and this is also the scope provided in the ERO posting for the proposed regulation. If the scope of the exemption is intended to apply more broadly to setbacks from 'other protected area', such as natural heritage features, municipal drains, roads and intersections, infrastructure corridors, etc., then this proposal would have a much broader impact. As such, it is the opinion of staff that the Provincial intent of this change would benefit from clarification.

Furthermore, the exemption is currently proposed to only apply to 'parcels of urban residential land' and would not apply to lands without full municipal services or where only 'ancillary residential uses' are permitted. Planning staff interpret this to mean that the exemption would not apply to residential uses that are secondary to industrial, commercial, or institutional uses. The definition of 'parcel of urban residential land' was introduced in Bill 23 and the meaning of 'other than ancillary residential use' is somewhat unclear and may benefit from some further clarification, particularly for mixed use designations and corresponding zones (e.g. a residential apartment building with ground floor commercial uses).

Overall, it is uncommon for a setback variance to be required on its own without any other variances and this proposed legislative change is not anticipated to make much of an impact on the number of Minor Variance applications in the Area Municipalities. A percentage reduction could represent a small physical measurement or a large physical measurement, depending on the original setback requirement, and the potential impact is independent of numerical measurements. The four-tests for a minor variance mentioned above are intended to assist with assessing the impact of a particular variance and municipalities can also establish additional criteria for minor variances, as Oxford has through the Official Plan). The proposed exemption would by-pass consideration of the Province's own criteria (i.e. the four-tests), as well as the locally established Official Plan criteria. In addition, the application of a percentage (10% is proposed in the ERO posting) could be seen as setting a precedent for the meaning of 'minor' with respect to variances of other zoning requirements, further weakening the established four-tests which recognize the site-specific nature and impact of variances.

Planning staff believe that a more appropriate means of accomplishing the Province's stated objectives (i.e. reducing red tape and streamline/expedite processes) would be to delegate approval of certain types of minor variances to municipal officials. To achieve the stated intent of fewer Committee of Adjustment meeting/hearings, these changes could also include removal of the requirement for public notice, a hearing, notice of decision, etc., but could retain the ability for the municipal official to apply the four-tests and other criteria.

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For the reasons stated above, the Planning staff do not support the proposed prescribed percentage reduction to any municipal zoning standards, or the prescribing of further province-wide standards (e.g. the existing regulations for Additional Residential Units which permit 45% lot coverage). It is the opinion of staff that there are more appropriate and effective approaches that the Province could consider, such as further municipal delegation of decision-making or other changes to the minor variance process, that could expedite certain types of applications. Planning staff will also seek clarification regarding meaning of 'other than ancillary uses' in the definition of 'parcel of urban residential land', which was introduced in Bill 23, as this language is unclear particularly for mixed use designations and corresponding zones.

b) Complete Applications, Study Requirements, and Certified Professionals

The Planning Act and its regulations set out the minimum requirements for the information that must be submitted with various planning applications (i.e. official plan amendment, zoning by-law amendment, subdivisions, consent, and site plan). Currently, municipalities can also generally require information or materials in addition to the minimum provincial requirements, if set out in their Official Plan policies.

A planning application is considered "complete" when it contains all the information required by the relevant sections of the Planning Act, relevant Minister's regulation(s), as well as the additional materials or requirements set out in the applicable Official Plan. Complete application requirements ensure the key information needed to assess a planning proposal is included with the application, so municipalities have the up front information necessary to properly assess potential impacts and make informed and timely decisions.

The proposed changes to the Planning Act would limit municipal complete application requirements to what is currently identified in a municipal official plan (as of May 12, 2025) and any new or revised requirements would have to be approved by the Ministry of Municipal Affairs and Housing (MMAH) prior to adoption. The wording of these new requirements is unclear and may create process issues/delays with Official Plan amendments, for example:

- Would municipalities be required to seek approval from MMAH prior to holding a public meeting and/or making a decision regarding the amendments? If so, would the municipality need to request MMAH to approve any revisions made to the amendment through the public meeting/Council consideration process?
- What criteria would MMAH use to determine whether any new or revised requirements proposed in the Official Plan were appropriate and would their review be limited to ensuring compliance with the matters contained in the proposed regulation?

It appears that this process may be a temporary measure (i.e. until a future regulation is passed), as the Bill also includes provisions for repealing these MMAH approval requirements in the future. However, there is currently no clear timeline with respect to repealing the proposed requirement for MMAH approval.

Further, the Province is seeking regulation-making authority to:

- List topics that could not be required for a complete application;
- List the studies that could be required as part of a complete application; and
- Specify certified professionals from whom municipalities would be required to accept studies.

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Proposed changes to the Planning Act would establish that when a report is prepared by a 'prescribed professional' as a supporting document with a planning application, a municipality must accept it for the purpose of determining whether the application is complete. A prescribed professional would be defined in regulation and the list of prescribed professions has not yet been provided, although the ERO posting includes 'professional engineer' as an example.

The Province is also consulting on the proposed Regulation (see [ERO 025-0462](#)). According to the ERO posting, the following topics are currently being contemplated for exclusion from complete application requirements:

- **Sun/Shadow:** Information on the impact of shadows cast by a proposed development on the subject property and surrounding lands, including public streets;
- **Wind:** Information related to the potential effects of a proposed development on wind conditions in the surrounding area;
- **Urban Design:** Information concerning how a proposed development aligns with applicable urban design guidelines or policies; and
- **Lighting:** Information about lighting levels on the site and how off-site impacts would be mitigated, including the location and type of exterior fixtures proposed for the building/site.

The list of studies proposed to be excluded currently appears to specifically target those matters/studies that aim to reduce the potential impact of new development, particularly tall buildings, on existing land uses. The County Official Plan currently contains criteria for new development that pertain to urban design, the impact of sun/shadow, wind and lighting, so removing the ability for municipalities to require the listed studies (and any others that may be added following consultation) is anticipated to limit the ability of municipalities to objectively assess whether these OP criteria have been met and whether a proposed development is appropriate. If no information is available to determine if the criteria have been met, there may be less consistency in decision making and denial of applications may become more common due to a lack of information for decision makers.

The Province's proposal to prescribe certain certified professionals from whom municipalities would be required to accept studies as 'final' is also of significant concern. Only some of the professionals who currently prepare studies and reports in support of land use planning applications are 'regulated' professions (i.e. professional engineers, engineering technicians and technologists, lawyers, architects and Ontario Land Surveyors are regulated by the Province, but land use planners, ecologists, urban designers, landscape architects, etc. are currently not). Accordingly, it could be challenging to define and monitor certain professions without a professional body, certification/licensing program, or other method of qualification. Even so, simply being a member of a profession does not necessarily mean that a particular professional has experience or specialization in all, or particular aspects of, the work that may be undertaken by that given profession. Further, from staff's experience, it does not guarantee the quality, thoroughness, or accuracy of the reports, studies, and professional opinions they may author and/or submit in support of a particular planning application.

Further, the Province previously eliminated the ability for municipalities to require 'mandatory' pre-application consultation through Bill 185, so the process is now voluntary (i.e. at the discretion of the applicant). The County didn't have major concerns with this previous change as the 'complete application' requirements and the ability of an applicant to appeal the municipality's determination that an application as 'incomplete' remained. However, County staff are now concerned that a lack of pre-application consultation, combined with these additional changes proposed through Bill 17, could create a range of issues and unintended consequences, including:

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- A lack of early consultation, clear requirements, and/or disagreement over the scope of the studies could result in submission of studies that haven't been appropriately scoped before completion and submission. This is very likely to result in the submission of studies that do not adequately address all relevant issues and/or use different methodology or criteria than required by the municipality (or by the Province or other applicable standards) thus causing unnecessary delays in the review and decision-making process. This may also result in report recommendations that may be difficult/impossible to implement.
- Details in the ERO posting regarding complete applications raise concerns with respect to whether the intent of the changes is also to prevent the municipality from having the ability to review studies submitted from 'prescribed professionals' once the application has been deemed to be complete (i.e. required to be accepted as final submissions by a municipality as part of a complete planning application). With respect to the municipal and/or peer review process, the experience of Planning staff has been that the process provides for constructive feedback that often helps to address substantial errors and/or omissions, build on the original study, result in more comprehensive and/or practical implementation measures, and provides assurance to the approval authority that the recommendations are well founded and that potential risks to the municipality and broader public interest will be appropriately addressed.
- If municipalities are unable to refuse to accept a study as part of a complete application, then the appropriateness of a particular study and its recommendations could only be considered by a municipality as part of the review of the merits of the overall application (i.e. once the Planning Act decision making clock has started). If this results in the application being refused based on the inadequacy of a particular study, it would have been far more efficient and expedient to have simply identified the relevant concerns at the outset when the proponent would have had greater flexibility to more easily revise their proposal (e.g. prior to final building/site design and engineering and other supporting studies being completed, that would then also need to be changed). This could also further increase appeals over such refusals, or non decisions where applications are delayed due to a lack of information on behalf of the applicant.

It is noted that complete application requirements have not been a particularly contentious issue in Oxford to date and the proposed changes do not appear to support improving or expediting Planning processes and could lead to increased refusals and appeals to the Ontario Land Tribunal based on both decisions and lack of decision (i.e. as incomplete and/or poor quality supporting information and studies are typically a key reason applications are delayed in getting to Council for a decision).

As such, Planning staff are recommending that the above concerns be communicated to the Province and that they be requested not to proceed with these particular changes, as proposed. Rather the Province should focus on delivering on the updated guidance materials to support the implementation of Provincial Planning Statement, 2024 to help municipalities revise their planning documents and related implementation tools accordingly. Further, if the Province were to engage with municipalities on their specific concerns regarding the complete application process and related studies, staff are confident that more effective and appropriate approaches could be identified that would help to streamline processes and requirements, while also not compromising the ability of municipalities to appropriately review the merits of a particular development proposal.

c) Streamline Planning Approval for Schools

The Province is proposing to amend the Planning Act so that municipalities can not prohibit elementary or secondary schools of a school board, or any ancillary uses to such schools, including a childcare centre located in the school, on any 'parcel of urban residential land' (i.e. a parcel of land that is within an area of settlement on which residential use, other than ancillary residential use, is permitted by by-law and that is served by both a municipal sewage system and a municipal drinking water system).

This would remove the ability of municipalities to require an Official Plan Amendment or zoning by-law amendment to permit a school within a residential area within a fully-serviced settlement area. The stated intent of these changes is to reduce the amount of time it takes to start construction on a new school. The Province is also proposing to exempt the placement of all portable classrooms at public school sites from site plan control. Currently, public school sites built prior to January 1, 2007, are exempt from site plan control when adding a portable classroom. It appears that the requirement for site plan approval for new school buildings remains and that schools and ancillary uses would still be subject to municipal zoning requirements, such as minimum setbacks, lot coverage, etc.

In Oxford County, schools are generally already planned for and permitted through the planning policies and land use designations for newly developing residential areas. Typically, a zoning amendment would be required to identify the site as institutional and specifically permitting a school and ancillary uses (i.e. to identify and protect the site for that purpose). That said, this rezoning is typically completed as part of the subdivision approval process, so is in place well before the school block has even been legally created. Even in the few instances where it is not, significant time delays do not generally occur, as schools are already a permitted use in the existing land use designations. In the Oxford context it is important to note that these changes are proposed to only apply to 'parcels of urban residential land', and as noted in the discussion above.

Schools and accessory uses, such as childcare centres, can have significant impacts on the broader community (e.g. traffic, parking, site design, stormwater, etc.) and municipal services and infrastructure (e.g. emergency services, roads, water and wastewater, etc.) and site plan control provides an important opportunity to review these matters. Accordingly, staff appreciate that the requirement for site plan approval remains in place for schools but have some concerns with the expanded exemption for the placement of portable classrooms due to the potential impact to the community.

Overall, the proposed approach would appear to be more appropriate than the potential exemption of schools (as a 'community service facility') from all provisions of the Planning Act by regulation as afforded to the Province through Bill 185 under which no regulations have yet been enacted, but could still benefit from further clarification.

d) Minister's Zoning Orders (MZOs)

Bill 17 proposes to allow the Minister of Municipal Affairs and Housing to impose conditions on municipalities or proponents that must be met before a use permitted by a Minister's zoning or subdivision control order comes into effect. When such a condition is imposed, the Minister may require an owner of land to which the order applies to enter into an agreement relating to the condition with the Minister, or with the municipality in which the land is situate, and the agreement may be registered against the land to which it applies. The Minister or the municipality may enforce the agreement against the owner and any subsequent owners of the land.

This change appears to be appropriate to provide enhanced oversight for implementation of Ministerial decisions and ensuring that projects meet the intent of the decision. That said, staff

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would recommend reiterating to the Province as part of the submission that the MZO tool should only be used in very limited circumstances where it is fully supported by the affected municipality(ies).

e) Proposed Changes to the Building Code Act

The Building Code Act is proposed to be amended to clarify that municipalities are not authorized to pass by-laws with respect to construction or demolition of buildings under the Municipal Act. Some municipalities have passed by-laws containing standards for the construction of buildings, known as Green Development Standards or Green Building Standards (e.g. green roofs, water and energy efficiency requirements, garbage/recycling standards for multi unit buildings, etc.).

The Building Code Act already has powers to supersede municipal by-laws (e.g. zoning, interim-control, site plan control, etc.) where there is a conflict, and the proposed amendments would 'for greater certainty' state that municipalities do not have the authority to pass new by-laws under the Municipal Act respecting the construction or demolition of buildings. While it is staff's understanding that these types of tools and standards are not currently used by municipalities within Oxford County, it should be understood that they would no longer be available tools to support/promote sustainable building practices within the County moving forward. These are examples of some of the potential tools that staff have been investigating as part of the development of a County Climate Action Plan, as well as related sustainability updates to the Official Plan.

There is also a section in the Planning Act that permits municipalities to establish a demolition control area with respect to protecting residential units. While these provisions appear to be directly unchanged by Bill 17, the proposed limitations in the Building Code Act may prevent municipalities from having a demolition by-law through which to implement the existing provisions in that regard contained in the Planning Act.

The Building Code Act is also proposed to be amended to facilitate the greater use of 'innovative materials, systems or building designs', through restricting the Building Materials Evaluation Commission's powers in certain circumstance, such as where the materials have been evaluated by the federal agency, the Canadian Construction Materials Centre (Regulatory Registry [25-MMAH004](#)), reflecting the trend towards more consistent construction standards across Canada.

Proposed Changes to the Development Charges Act

The following provides a summary of the proposed changes to the Development Charges Act (DCA) under Bill 17 (see ORR [25-MMAH003](#)). The review of these proposed changes was undertaken by County Corporate Services staff who provided the following commentary.

a) Exemption for Long-Term Care Home Development

Bill 17 proposes to introduce a section that provides for an exemption from development charges for the development of any part of a building or structure intended for use as a long-term care home, as defined in subsection 2 (1) of the Fixing Long-Term Care Home Act, 2021.

The County's current Development Charge (DC) by-law provides a non-statutory exemption for Long-Term Care homes as defined therein. As such, this proposed change to the DCA will not result in a financial impact beyond the non-statutory exemption currently provided.

b) Definition of Capital Costs, Subject to Regulation

Another proposed change would add the words 'subject to the regulations' to section 5(3) of the DCA. While current DCA wording provides the ability to limit the inclusion of land costs, the

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proposed amendment provides broad authority for limiting eligible capital costs as the scope of regulatory authority would not be restricted to land. The Province intends to engage with municipalities and the development community to determine potential restrictions on what costs can be recovered through development charges.

Reductions in eligible capital costs will have to be funded from other municipal revenue sources, likely leading to increases in the levy or water/wastewater rates. Given that the changes could simply be made through regulation (i.e. not require a legislative amendment process), municipalities would have to adjust the funding for capital projects, if such regulations were to be enacted.

c) Simplified DC By-Law Process to Reduce Charges

The bill proposes to change the existing subsection 19 (1.1) of the DCA to allow a simplified process to amend a DC by-law for the following reasons:

- Repeal or change a DC by-law expiry date (consistent with current provisions);
- Repeal or amend a provision related to DC by-law indexing to provide that a development charge not be indexed; and
- Decrease the amount of a development charge that is payable for one or more types of development in the circumstances that are specified in the amendment.

The simplified process includes passing of an amending DC by-law and providing notice of passing of the amending DC by-law. There would be no requirement to prepare a DC background study, undertake public consultation, and no ability to appeal to the Ontario Land Tribunal. Limiting the simplified DC by-law amendment process to situations where the amount of a DC for a type of development charge is being reduced would appear to allow municipalities to adjust the charges for changes in assumptions (e.g. reductions in capital cost estimates, application of grant funding to reduce the recoverable amount), adding exemptions for certain types of development and phasing the imposition of a DC.

While this change simplifies the administrative process, eliminating the statutory public process would not provide the public with opportunity to delegate to Council on the matter and may reduce overall transparency of the process. Staff are in support of the change, as the County can utilize various communications tools to maintain transparency in the overall process.

d) Deferral of DC Payments to Occupancy for Residential Development

Various amendments are proposed to section 26.1 to provide that development charges for a residential development, other than rental housing development, would be payable the day a permit is issued under the Building Code Act authorizing occupation of the building, or the day the building is first occupied, whichever is earlier. Municipalities would be allowed to require financial security, subject to prescribed limitations, to secure payment of development charges owed. Municipalities would not be allowed to impose interest on the deferral of the DC payment.

Staff are not in support of this change as it is likely to have a significant impact on the administrative requirements associated with collecting applicable development charges. The deferral in collection timing also has the potential to produce a shortfall in DC revenue relative to capital costs, which could in turn lead to increased financing costs or deferral of growth driven projects until related DC revenue is available.

e) Removal of Interest for Legislated Instalments

The proposed changes would remove a municipalities ability to charge interest on instalment payments for rental housing and institutional development. It would also stop the accrual of

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interest on any existing instalment agreements, although allowing for the collection of accrued interest to the date Bill 17 receives Royal Assent.

The repeal of subsection 26.1 (9) removes the municipality's ability to require immediate payment of all outstanding instalments when development changes use from rental housing or institutional to another use. It is unclear from the proposed change how existing agreements that require payment based on a change in use would be impacted.

Staff are not in support of these changes as they, although limited in scope, also have potential DC cashflow implications. This change would require an update to Development Charge Interest Policy 6.25, along with the potential requirement to amend existing agreements.

f) Ability for Residential and Institutional Development to Pay a DC Earlier Than a By-Law Requires

Currently, if a person wishes to waive the requirement to pay their DCs in instalments as per section 26.1, an agreement under Section 27 of the DCA (early payment agreement) is required. The proposed change would allow a person to pay the required DCs earlier than is required, absent a municipal agreement.

Although the wording allows a person to waive the requirement to pay in instalments, it is unclear if the wording will then allow for residential and institutional DCs (not subject to instalments) to be paid earlier than required. This is problematic as it may lead the development community to pay DC's before indexing or before a new DC by-law comes into force.

Staff are in support of allowing developers to waive the requirement to pay in instalments in the absence of an agreement as this assists with DC cash flows and reduces the administrative burden of negotiating and executing agreements.

g) Lower Charge for Rate Freeze

Section 26.2 of the DCA requires that, for developments proceeding through a site plan or zoning by-law amendment application, the DC be determined based on the rates in effect when the complete application was submitted. The proposed amendment would require municipalities to apply either the 'frozen' or 'current' rate, whichever is lower.

Staff are in support of this amendment as it formalizes the current practice utilized for determining development charges payable, based on previous guidance provided by Watson.

h) Grouping of Services for the Purposes of Using Credits

Section 38 of the DCA allows a person to construct growth-related works on a municipality's behalf, subject to an agreement. The person receives a credit against future DCs payable for the service(s) to which the works relate. Currently a municipality has the option to allow the credits to be applied to other services in the DC by-law. The proposed change appears to remove the municipality's discretion to combine services by agreement in certain instances, which may result in cashflow implications potentially delaying capital projects and/or increasing financing costs.

This change would not have an immediate impact on the County as the County does not have any agreements with developers under Section 38 of the DCA.

i) Defining Local Services in the Regulations

Section 59 of the DCA delineates between charges for local services, and by extension, capital projects that would be considered in a DC by-law. Policy 6.23 Local Services Policy assists in establishing which capital works will be funded by the developer as a condition of approval under Section 51 or Section 53 of the Planning Act, and which will be funded by DCs.

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The proposed amendments would allow the Province to make regulations to determine what constitutes a local service. While staff are in support of standardization across municipalities, there are no transition provisions or timing for the potential standardization mentioned within the proposed changes to the DCA. Shifting the responsibility for growth driven projects from a developer to a municipality could trigger the need to complete a Development Charge Background Study to ensure the growth driven projects are appropriately paid for by development charges. The shift may also require an update to Policy 6.23, and additional staff resources to support the successful completion of projects.

Proposed Changes to the Metrolinx Act, Ministry of Infrastructure Act, Building Transit Faster Act, and Transit-Oriented Communities Act

Bill 17 proposes to amend the Metrolinx Act and the Ministry of Infrastructure Act (Regulatory Registry [25-MOI003](#)) to repeal the definition of agencies and include the definition of 'municipal agencies' which would include every local board, corporation and secondary corporation as defined in the Municipal Act. The new definition would allow the Minister to issue directives to municipalities and municipal agencies to require them to provide the Minister or Metrolinx with information that the Minister believes may be required to support the development of a provincial transit project or transit-oriented community project.

Further, Bill 17 proposes some changes to the definitions in the Building Transit Faster Act ([ERO 025-0450](#)) and the Transit-Oriented Communities Act to expand the application of these Acts from current projects (currently six) to all provincial transit projects that Metrolinx has authority to carry out, including expansions or improvements to the GO Train system. Bill 17 would also permit the Minister to delegate their powers in whole or in part to Metrolinx, the Ontario Infrastructure and Land Corporation, or a public body within the meaning of the Public Service of Ontario Act, subject to any conditions or restrictions that are set out in the regulation.

None of these proposed changes would presently impact Oxford County directly but could have an impact if a provincial transit project were to be contemplated for any of the municipalities in Oxford.

Other Potential Legislative Changes

The Province's [Technical Briefing](#) indicates that the following other changes are planned. However, the details have not been released to the ERO or ORR to date and are not subject to ongoing consultation at this time. These include:

- Harmonization of municipal road construction standards;
- Review of highway corridor management permitting process and standards;
- Streamlining Official Plans that may result in standardized land use designations and increased permitted uses;
- Standardizing data tracking systems and leveraging technology (such as AI) to automate planning and permitting processes. The Ministry also proposes to publish municipal planning data;
- Giving the Minister the ability to make planning decisions that may not be consistent with the Provincial Policy Statement. Currently this power is applicable only to MZOs;
- Targeted consultation on Official Plan population updates for large and fast-growing municipalities;
- Amendments to the Ontario Building Code and Ontario Fire Code to facilitate construction of single-unit, four-storey townhouses;

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- Streamlining process of seeking municipal consent for communal water/sewage systems and exploring development of modular 'off-grid' water treatment facilities; and
- Exploring a public utility model for water/wastewater (including communal systems) to help fund the expansion of housing-related infrastructure through methods beyond development charges.

The Province has not shared any information regarding when consultation on these matters may occur. However, it appears a number of these proposed changes could potentially be of considerable impact and/or concern to municipalities, depending on their specific intent and scope. As such, staff will be monitoring for additional information once it becomes available and reporting back to Council, as necessary.

CONCLUSIONS

The proposed amendments through Bill 17 will have implications for the County and have varied levels of impact.

The proposed 'as of right' percentage variances to setbacks further reduces municipal autonomy over zoning matters and has the potential to erode long standing planning principles, such as the use of the 'four-tests' for a minor variance and the determination of whether a proposed variance is minor in nature being based on evaluation of site-specific factors. At this same time, this change is unlikely to have any substantial positive impact on existing development review/approval processes and timelines in the County/area municipalities (i.e. number of applications and/or the number of residential units constructed). Planning staff are not supportive of the overly simplistic prescribed percentage reduction to any municipal zoning standards or further prescribing of Province-wide standards in this regard and, instead, would recommend that the Province consider further delegation to municipalities of decision-making or other changes to the minor variance process that would expedite certain types of applications.

The changes to complete application requirements are the most concerning of the proposed changes to the Planning Act. If municipalities are unable to determine what comprises a complete application, refuse to accept a study as part of a complete application, and/or review a study submitted by an identified professional, then it appears that more consideration of technical matters and mitigation may occur at the decision-making stage. These proposed changes do not appear to support improving Planning processes and could lead to increased refusal of applications and appeals to the Ontario Land Tribunal.

Schools are generally already planned for and permitted through the planning policies and land use designations for newly developing residential areas and Planning staff don't anticipate much impact to the approval process/timing as a result from this change. However, schools and accessory uses, such as childcare centres, can have significant impacts on the broader community (e.g. traffic, parking, site design, etc.) and municipal services and infrastructure (e.g. emergency services, roads, water and wastewater, etc.) and their site design is important for mitigation of these impacts. Overall, the currently proposed approach to permit a school as a 'permitted use' but retain the ability for municipalities to apply site plan control, appears to be more appropriate than the exemption of schools (as a 'community service facility') from all the provisions of the Planning Act through the Province's regulation authority under the previous Bill 185.

Based on the review by Corporate Services staff, the proposed changes to the Development Charges Act have the potential for both positive and negative impacts to the County. The changes to eligible costs could result in increased costs to municipalities, the deferral of DC payments to

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occupancy would require increased administration, and the definition of local services could trigger the pre-mature need for a new Development Charge Background Study. However, County staff are in support of eliminating the statutory public process for passing DC by-laws, charging the DC rate based on when the planning application was submitted, and permitting DCs to be paid earlier than the by-law requires.

The other matters listed in the Provincial Briefing document could potentially have profound impacts on land use planning in the County, including the proposed streamlining of Official Plans and how growth planning is undertaken. As such, Community Planning staff will continue to monitor and communicate any future proposed changes/updates with respect to these listed matters and will bring them to Council for consideration, as appropriate.

SIGNATURES

Report authors:

Original signed by _____
 Meghan House, MCIP, RPP
 Senior Policy Planner

Original signed by _____
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 Manager of Planning Policy

Departmental approval:

Original signed by _____
 Paul Michiels
 Director of Community Planning

Approved for submission:

Original signed by _____
 Benjamin R. Addley
 Chief Administrative Officer

REPORT TO COUNTY COUNCIL

Application for Draft Plan of Subdivision SB 24-04-8 – 1000228651 Ontario Inc.

To: Warden and Members of County Council

From: Director of Community Planning

RECOMMENDATION

1. That Oxford County Council grant draft approval to the proposed industrial plan of subdivision, submitted by 1000228651 Ontario Inc. (SB 24-04-8), for the lands described Part Lot 13, Concession 2 (Blandford) in the City of Woodstock, with a lapsing date of 3 years from the date of draft plan approval, and subject to the conditions set out in Schedule “A” (included as Attachment 4 to report CP 2025-164), being met prior to final approval.

REPORT HIGHLIGHTS

- The proposed plan of subdivision will contain 17 industrial lots served by the extension of Springbank Avenue and one new local street. The subdivision is being proposed in two phases, as shown on the draft plan. Phase 2 is currently constrained by access to servicing that is intended to progress through an adjacent property. Therefore, a Holding provision will be required on the proposed Phase 2 lands to restrict development until servicing issues have been adequately addressed.
- Planning staff are recommending that the application be given favourable consideration, as the proposal is consistent with the 2024 Provincial Planning Statement and the policies of the Official Plan respecting industrial development.

IMPLEMENTATION POINTS

This application will be implemented in accordance with the relevant objectives, strategic initiatives and policies contained in the Official Plan.

Financial Impact

The approval of this application will have no financial impacts beyond what has been approved in the current year's budget.

Communications

Notice of complete application regarding this proposal was provided to the public and surrounding neighbours on October 4, 2024. A notice of public meeting was issued on April 28, 2025, in accordance with the requirements of the Planning Act. At the time of writing this report, no comments had been received from the public.

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 1.4 – Connected people and places	Goal 2.2 – Preserve and enhance our natural environment	

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

DISCUSSION

Background

Owner: 1000228641 Ontario Inc. c/o Steve Little

Agent: MHBC Planning
 200-540 Bingemans Centre Drive, Kitchener ON N2B 3X9

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Location: The subject lands front on the northwest corner of the Devonshire Avenue and Oxford Road 4 and are legally referred to as Part Lot 13, Concession 2 (Blandford), and municipally known as 715181 Oxford Road 4, Woodstock.

County of Oxford Official Plan:

Schedule 'W-1'	City of Woodstock Land Use Plan	Traditional Industrial
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City of Woodstock Zoning By-law No. 8626-10:

Existing Zoning:	'Future Development Zone (FD)'
Proposed Zoning:	Special General Industrial Zone (M3-sp) and Special General Industrial Holding Zone (M3-sp-H) and Passive Open Space Zone (OS1)

Proposal:

Applications for draft plan of subdivision and zone change have been received by the County of Oxford and City of Woodstock, respectively, to facilitate the development of the subject lands for industrial use via a plan of subdivision.

The purpose of the proposed draft plan of subdivision is to create 17 industrial lots, served by the extension of Springbank Avenue and one new local street. The subdivision is proposed in two phases, as shown on the draft plan. Phase 2 is constrained by access to servicing that is intended to progress through an adjacent property. Therefore, a Holding provision will be required on the proposed Phase 2 lands to restrict development until servicing issues can be adequately addressed.

The subject lands are approximately 34.7 hectares (85.7 ac) in size and have historically been used for agricultural purposes. The subject lands are currently vacant.

Surrounding land uses include a municipal recreation area to the west (Cowan Fields), agricultural uses on future industrial development land to the north, industrial (TMMC) and institutional (Sakura House) uses to the east, and a mix of industrial, commercial, and existing residential uses (on lands designated for commercial) to the south. The subject lands also generally surround industrially designated and zoned lands (along the west side of Oxford Road 4) that contain two existing single-detached dwellings, a barn-type structure, and a graveled parking area.

The applicant has filed a number of studies and reports including a Planning Justification Report, Functional Servicing Report, Traffic Impact Study, Archaeological Assessment, an Environmental Impact Study, a Geotechnical Report, and a Hydrogeological Report with the applications.

Plate 1, Location Map with Existing Zoning, indicates the location of the subject site and the existing zoning in the immediate vicinity.

Plate 2, 2020 Aerial Map, provides an aerial view of the subject property and surrounding area.

Plate 3, Proposed Draft Plan of Subdivision, provides the layout of the proposed draft plan of subdivision.

Comments

Planning Act

Section 2 of the Planning Act respecting Provincial Interests, provides that a municipal Council, in carrying out their responsibilities under the Planning Act, shall have regard to, among other matters, matters of provincial interest such as (but not limited to):

- the protection of ecological systems and agricultural resources;
- the adequate provision and efficient use of communication, transportation, sewage and water services and waste management systems;
- the adequate provision of a full range of housing, including affordable housing;
- the resolution of planning conflict involving public and private interests;
- the protection of public health and safety;
- the appropriate location of growth and development;
- the promotion of development that is designed to be sustainable, to support public transit and be oriented to pedestrians; and
- the promotion of built form that, among other matters, is well designed and encourages a sense of place.

Section 51 (24) of the Planning Act provides that in considering a draft plan of subdivision, regard shall be had, among other matters, to the health, safety, convenience, accessibility for persons with disabilities and welfare of the present and future inhabitants of the municipality and to:

- a) the effect of development of the proposed subdivision on matters of provincial interest as referred to in section 2;
- b) whether the proposed subdivision is premature or in the public interest;
- c) whether the plan conforms to the official plan and adjacent plans of subdivision, if any;
- d) the suitability of the land for the purposes for which it is to be subdivided (including affordable housing units, if any);
- e) the number, width, location and proposed grades and elevations of highways, and the adequacy of them, and the highways linking the highways in the proposed subdivision with the established highway system in the vicinity and the adequacy of them;
- f) the dimensions and shapes of the proposed lots;
- g) the restrictions or proposed restrictions, if any, on the land proposed to be subdivided or the buildings and structures proposed to be erected on it and the restrictions, if any, on adjoining land;
- h) conservation of natural resources and flood control;
- i) the adequacy of utilities and municipal services;
- j) the adequacy of school sites;
- k) the area of land, if any, within the proposed subdivision that, exclusive of highways, is to be conveyed or dedicated for public purposes;
- l) the extent to which the plan's design optimizes the available supply, means of supplying, efficient use and conservation of energy; and
- m) the interrelationship between the design of the proposed plan of subdivision and site plan control matters relating to any development on the land, if the land is also located within a site plan control area designated under subsection 41 (2) of this Act.

2024 Provincial Planning Statement (PPS)

The 2024 Provincial Planning Statement (PPS) provides policy direction on matters of provincial interest related to land use planning and development. Under Section 3 of the Planning Act, where a municipality is exercising its authority affecting a planning matter, such decisions, “shall be consistent with” all policy statements issued under the Act. The following outlines the key PPS policies that have been considered, but it is not intended to be an exhaustive list.

Section 2.1.3 directs that sufficient land shall be made available to accommodate an appropriate range and mix of land uses to meet projected requirements of current and future residents of the regional market area by maintaining at all times the ability to accommodate land use needs for at least 20 years, but not more than 30 years; however, planning for employment areas may extend beyond this time horizon

Section 2.1(6) of the PPS states that planning authorities should support the achievement of complete communities by accommodating an appropriate range and mix of land uses, housing and transportation options, employment, public services facilities, recreation and parks, and open space to meet long-term needs. Further, complete communities improve accessibility for people of all ages and abilities and improve social equity and overall quality of life.

Section 2.3.1 of the PPS indicates that settlement areas shall be the focus of growth and development and land use patterns within settlement areas shall be based on densities and a mix of land uses which:

- a) Efficiently use land and resources;
- b) Optimize existing and planned infrastructure and public service facilities;
- c) Support active transportation;
- d) Are transit-supportive as appropriate, and
- e) Are freight supportive.

Section 3.6 of the PPS addresses infrastructure and public service facilities and states that infrastructure and public service facilities shall be provided in an efficient manner while accommodating projected needs. Planning for infrastructure and public service facilities shall be coordinated and integrated with land use planning and growth management so that they are;

- a) Financially viable over their life cycle, which may be demonstrated through asset management planning;
- b) Leverage the capacity of development proponents, where appropriate; and,
- c) Are available to meet current and projected needs.

Before consideration is given to developing new infrastructure and public service facilities, the use of existing infrastructure and public service facilities should be optimized and opportunities for adaptive re-use should be considered, wherever feasible.

Municipal sewage services and municipal water services are the preferred form of servicing for settlement areas to support protection of the environment and minimize potential risks to human health and safety. Municipal sewage services and municipal water services include both centralized servicing systems and decentralized servicing systems.

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Planning for stormwater management shall;

- a) Be integrated with planning for sewage and water services and ensure that systems are optimized, retrofitted as appropriate, feasible and financially viable over their full life cycle;
- b) Minimize or, where possible, prevent or reduce increases in stormwater volumes and contaminant loads;
- c) Minimize erosion and changes in water balance, including through the use of green infrastructure;
- d) Mitigate risk to human health, safety, property and the environment;
- e) Maximize the extent of function of vegetative and pervious surfaces;
- f) Promote best practices, including stormwater attenuation and re-use, water conservation and efficiency and low impact development; and
- g) Align with any comprehensive municipal plans for stormwater management that consider cumulative impacts of stormwater from development on a watershed scale.

Official Plan

The subject lands are currently designated 'Traditional Industrial' according to the City of Woodstock Land Use Plan in the Official Plan. The Traditional Industrial designation is planned for the full range of industrial type activity including light, medium and heavy industrial uses. Such uses may generate on and off-site effects such as traffic, noise, vibration, fumes or visual appearance. Permitted uses include assembling, manufacturing, fabricating, processing, repair and recycling activities, environmental industries, warehousing, distribution, indoor and outdoor storage facilities, construction uses, utilities, transportation and storage uses and research and technological service industries.

Section 10.3.3 of the Official Plan respecting Plans of Subdivision provides that County Council and City Council will evaluate applications for plans of subdivision on the basis of the requirements of the Planning Act as well as criteria including, but not limited to, the following:

- whether the proposal is consistent with the objectives and policies of the Official Plan;
 - that there is capacity available in the municipal water and sewage treatment systems and there is suitable provision for roads, water, storm and sanitary sewers, waste disposal, recyclable collection, public utilities, fire and police protection, parks, schools and other community facilities;
 - the plan is designed to effectively accommodate Environmental Resources and mitigate environmental and human-made constraints;
 - the plan is designed to reduce any negative effect on surrounding land uses, the transportation network, or significant natural features;
 - the plan is designed to be integrated with adjacent developments;
 - the plan is designed to be compatible with the existing features and topography of the site.
- Subdivisions proposing extensive areas of cut and fill will be discouraged.

Section 7.6 of the Official Plan contains the Transportation Policies for the City of Woodstock. Devonshire Avenue and Oxford Road 4 are designated as arterial roads which serve moderate to high volumes of intra-urban and long-distance traffic movements at moderate speed and have limited property access. The subdivision or severance of land adjacent to an arterial or collector road shall minimize the number of access points to the arterial or collector road through measures, such as the provision of common driveways or a service road.

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The policies state that City Council, in its evaluation of major development proposals, shall consider the potential effect of the development on the safety, efficiency and volume of traffic flow on adjacent streets. Property owners may be required to contribute to the cost of road improvements which, in the opinion of City Council, are necessary to provide for safe vehicular turning movements to and from the site and to minimize the disruption to traffic flow.

To assist City Council in its consideration of traffic concerns and road improvement needs related to a major development proposal, an applicant may be required to prepare a traffic impact assessment.

As a condition of draft plan approval, County Council will require an applicant to satisfy conditions prior to final approval and registration of the plan of subdivision or condominium. The applicant will be required to meet conditions of draft approval within the specified time period, failing which, draft plan approval may lapse.

To provide for the fulfilment of these conditions and for the installation of services according to municipal standards, County Council shall require an applicant to enter into a subdivision agreement with the Area Municipality and, where necessary, the County, prior to final approval of the plan.

City of Woodstock Zoning By-law

The subject lands are currently zoned 'Future Development Zone (FD)'. The purpose of the associated zone change application is to rezone the subject lands from FD to Special General Industrial Zone (M3-sp), Special General Industrial Zone with holding provisions ((M3-sp (H)) and Passive Open Space Zone (OS1).

Special provisions are requested to the 'General Industrial Zone (M3)' to permit a minimum front yard depth of 10 m (32.8 ft), a minimum exterior side yard width of 10 m (32.8 ft) and that the minimum setback from the centreline of Devonshire Avenue not apply to the subject lands. The M3 Zone currently requires a minimum front yard depth and exterior side yard width of 27 m (88.6 ft) adjacent to Devonshire Avenue and a minimum setback of 37 m (212.4 ft) from the centreline of Devonshire Avenue.

A Holding provision will be applied to the northern part of the draft plan of subdivision. The Holding provision is required to prevent development of those lands until servicing extends through the adjacent lands to the north to provide water and wastewater to the northern part of the subdivision. The lands to which the Holding provision is to be applied are identified as "Phase 2" on the applicant's draft plan, as depicted on Plate 3 of this report.

A very small portion of the north-east corner of the plan of subdivision, effecting a small portion of one of the proposed lots, is proposed to be zoned OS1 to recognize the potential flood hazards associated with a watercourse/ditch on an adjacent property. The applicant has worked with the Upper Thames River Conservation Authority to determine the extent of this area on the subject lands which will be reflected in the proposed OS1 Zone.

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Agency Comments

The City of Woodstock Engineering Department (Building and Development Divisions) provided the following comments:

1. No blocks are dedicated for stormwater management. We are assuming that some of the flows from this development (particularly blocks in Phase 2) will be handled by the facility being designed in the plan of subdivision to the north.
2. Block 3 of Phase 2 has a portion of the Griffin Drain (former municipal drain) that is still active due to upstream use. Requirements will have to be made to route this drain around the block in an easement and connect to a future storm sewer.
3. Block 7 of Phase 2 has an enhancement area in the northeast corner of the block as shown in Figure 10 of the Preliminary Environmental Impact Study. There may be value in showing this enhancement area on the Draft Plan of Subdivision.
4. Entrance/exit access for Block 5 of Phase 1 will have to be approved by Oxford County.
5. Note that Street One is an extension of Springbank Avenue. The developer may recommend street names (Street Two) if desired for Council approval. The City also has a list of street names that are available for use.
6. All utility servicing related to telecommunications, natural gas and hydro will be coordinated by the developer. We would like all correspondence with the utilities for our files.
7. The City expects garbage and recycling collection will be provided by private services for all blocks.
8. Due this development being industrial, the City requires the pavement width to be 10 metres.

Further detailed comments respecting the proposed design of the subdivision were provided to the applicant by the City of Woodstock Engineering Department.

Preliminary Conditions of Draft Plan Approval:

1. The Owner agrees in writing to satisfy all the requirements, financial and otherwise, of the City regarding construction of roads, installation of services, including water, sanitary sewer, storm sewer, drainage facility, electrical distribution system, sidewalks, street lights, and other matters pertaining to the development of the subdivision in accordance with City standards.
2. The road allowances included in the draft plan of subdivision shall be dedicated as public highway to the satisfaction of the City.
3. The Owner agrees in writing that temporary turning circles and emergency access ways will be provided as necessary to the satisfaction of the City.
4. The streets included in the draft plan of subdivision shall be named to the satisfaction of the City.
5. The Owner agrees that 1-foot reserves shall be conveyed to the City or County, as the case may be, free of all costs and encumbrances, to the satisfaction of the City or County.

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6. The subdivision agreement shall contain provisions indicating that prior to grading and issuance of building permits, that a Stormwater management report, grading plan, and an erosion and sediment control plan be reviewed and approved by the City and UTRCA and further, the subdivision agreement shall include provisions for the Owner to carry out or cause to be carried out any necessary works in accordance with the approved plans and reports.
7. The Owner agrees in writing that fencing shall be installed adjacent to City-owned lands, UTRCA lands, or as otherwise required by the City to the satisfaction of the City and UTRCA.
8. The subdivision agreement shall, if required by the City, make provisions for the dedication of parkland or cash in-lieu thereof, in accordance with the relevant provisions of the Planning Act. The Owner further agrees that woodlot/buffer lands shall not count towards the dedication of parkland.
9. Such easements as may be required for utility or drainage purposes outside of the proposed public rights-of-way shall be granted to the appropriate authority.
10. Prior to the signing of the final plan by the County, all lots/blocks shall conform to the zoning requirements of the City's Zoning By-Law. Certification of lot areas, frontages, and depths, shall be provided to the City by an Ontario Land Surveyor retained by the Owner.
11. Prior to the signing of the final plan by the County, the Owner shall agree in writing that all phasing of the plan of subdivision will be to the satisfaction of the City.
12. The Owner agrees to implement the recommendations contained in the Traffic Impact Assessment by Paradigm Transportation Solutions Limited dated August 2024, including any amendments thereto, to the satisfaction of the County and City.
13. The Owner agrees to implement the recommendations of the Stage 1 and Stage 2 Archaeological Assessment by Thomas G. Arnold and Associates, dated June 24, 2024, including the supplementary documentation to the satisfaction of the City, County, and the Ontario Ministry of Heritage, Sport, Tourism and Culture Industries (MHSTCI).
14. The Owner agrees to implement the recommendations contained in the Environmental Impact Study prepared by MTE Consultants Inc., dated August 21, 2024 (including any amendments), including but not limited to:
 - Tree compensation for tree removal to the City to the satisfaction of the City; and
 - Vegetation plantings in the proposed areas to the satisfaction of the City.
15. The Owner agrees to implement the recommendations of the Servicing Report prepared by MTE Consultants Inc., dated August 9, 2024, including the preparation and submission of detailed servicing and grading plans to the satisfaction of the City.
16. The Owner agrees to plant street trees and appropriate vegetation for the SWM facility, including the preparation of a detailed landscape/street tree planting plan, to the satisfaction of the City.

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17. The Owner agrees in writing that all foundations of existing buildings will be removed from the lands to the satisfaction of the City and that necessary fill be placed and compacted to the satisfaction of the City.
18. The Owner agrees in writing that all existing wells on the subject lands will be properly abandoned in accordance with Ontario Regulation 903 and that septic fields will be abandoned to the satisfaction of the City and that all necessary paperwork be submitted to the City.
19. The Owner agrees in writing that all existing underground services will be relocated, removed and/or abandoned to the satisfaction of the City.
20. The above conditions are preliminary. However, once amendments are made, additional comments/conditions may be made.

Oxford County Public Works indicated that further detailed comments regarding the proposed design of the subdivision were provided to the applicant by Oxford County Public Works.

SB 24-04-8 Draft Plan Conditions:

- 1) The Owner agrees in writing to satisfy all the requirements, financial (including payment of applicable development charges, etc.) and otherwise, of Oxford County Public Works regarding the installation of the water distribution system, the installation of the sanitary sewer system, construction of County transportation improvements necessitated by development, and other matters pertaining to the development of the subdivision in accordance with County Standards.
- 2) "H" holding provisions are required on Phase 2 lands until municipal services have been approved and are constructed/extended to service the area, and improvements to address provisional existing system constraints (required for development) have been implemented to the satisfaction of the City and County.
- 3) The Owner shall agree that where existing municipal infrastructure (roads, sidewalks, sewers, watermain, etc. located external to the development land) is insufficient to accommodate the proposed development, the Owner shall be required to improve and/or relocate/extend the existing infrastructure. These costs shall be borne solely by the Developer.
- 4) The Owner shall agree in the Subdivision Agreement to fund the cost of any transportation network improvements that are attributable to the Draft Plan of Subdivision to the satisfaction/approval of Oxford County Public Works and the City of Woodstock.
- 5) The Owner agrees that subdivision/site entrances and all related costs are considered local services and a direct developer responsibility.
- 6) The Owner agrees to implement the recommendations contained within the various technical reports (e.g. EIS, FSR, Hydrogeological, TIS, Geotechnical etc.) submitted in support of the subject draft plan of subdivision application, including any amendments thereto, and the preparation and submission of detailed engineering drawings and reports to the satisfaction of Oxford County and the City of Woodstock.

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- 7) Prior to the signing of the final plan by the County, the Owner shall agree in writing that all phasing of the plan of subdivision will be to the satisfaction of the City and County. Furthermore, the Owner acknowledges that servicing/development of the plan of subdivision is dependent on various planning, design, approval, and construction phases for implementation of external services/existing system upgrades.
- 8) The Owner shall agree to prepare and submit for the approval of Oxford County Public Works, detailed servicing plans designed in accordance with Oxford County Design Guidelines.
- 9) The Owner shall design for and implement servicing for external lands, that will in future be serviced through the proposed subdivision, to the satisfaction of the County of Oxford and City of Woodstock.
- 10) Prior to the final approval of the subdivision plan (or any phase thereof), the Owner shall receive confirmation from Oxford County Public Works that there is sufficient capacity in the City of Woodstock water and sanitary sewer systems to service the plan of subdivision (or proposed phase thereof). Each proposed industrial Block shall be subject to Site Plan approval. Water & Wastewater capacity will be assessed and provisionally approved on a block by block basis as part of Site Plan review; water and wastewater capacity allotment per Block shall not exceed the established design allotment (based on design criteria, max flow per area) of which applicable/tributary water & wastewater servicing infrastructure was sized. The Owner shall agree to make provisions in the subdivision agreement to disclose the foregoing water & wastewater allocation process and upset flow limits to purchasers of Blocks, to the satisfaction of Oxford County Public Works.
- 11) All proposed sites will be reviewed and approved on a block by block basis, to the satisfaction of Oxford County Public Works, during required Site Plan submission with respect to conformance with the most current County Sewer Use By-Law and max water/wastewater flow allotment per Block (established for Phase 1 through the design criteria/limits of the existing collection system on Devonshire Ave and for Phase 2 through the design criteria/limits of the Lansdowne SPS).
- 12) The Owner agrees to provide such easements as may be required for utility or drainage purposes outside of the proposed public right-of-ways shall be granted to the appropriate authority free of all costs and encumbrances to the satisfaction of the appropriate authority. Furthermore, the Owner agrees to provide any temporary easements as deemed required by the appropriate authority.
- 13) The Owner agrees in writing, that 0.3 m (1 ft) reserves along Oxford Road 4 and Oxford Road 35 (Devonshire Ave), shall be conveyed to the County as required, free of all costs and encumbrances, to the satisfaction of Oxford County Public Works.
- 14) Block entrances shall conform to Oxford County's *Guidelines for Entrances to the County Road System – Tiered Access Control Standards* ("Guideline"). Provisions, to the County and City's satisfaction, shall be included in the design drawings/subdivision agreement to make prospective Block purchasers/tenants aware of such requirements for future Site Plan submissions.
- 15) Prior to final approval by the County, the Owner shall properly decommission any abandoned private services (water well, cistern and/or septic system) located on the subject lands, in accordance with the Ontario Water Resources Act, R.S.O. 1990 (Ontario Regulation No. 903) and to the satisfaction of Oxford County Department of Public Works.

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- 16) The subdivision agreement shall make provision for the assumption and operation by Oxford County of the water and sewage system within the draft plan subject to the approval of Oxford County Public Works.
- 17) Storm water drainage proposed to be directed to any County Road allowance shall be managed/attenuated to pre-development conditions to the satisfaction of Oxford County Public Works and City of Woodstock.
- 18) The Owner shall demonstrate/implement to the satisfaction of Oxford County that the entire subdivision, and each phase of development, shall provide adequate redundancy and looping for domestic and fire protection services.
- 19) The Owner agrees in writing, to the satisfaction of the County, through the subdivision agreement, to ensure that all agreements of purchase and sale for lots (and provisional tenancy agreements) within the subdivision shall have appropriate disclosure if the subdivision in Phase 1 is not looped with watermain (if applicable/to be confirmed during detailed design). The provisional disclosure shall note that while there are plans to loop the watermain (which will provide additional service reliability, etc.) within future development (e.g. Phase 2), there is no specific timeline.
- 20) Appropriate cul-de-sacs/turnaround areas are required to ensure proposed roadways have adequate turning radius/unobstructed access (without reversing) for waste collection and emergency vehicles. Cul-de-sac design will follow all County/City of Woodstock Guidelines.
- 21) Prior to the approval of the final plan by the County, the Owner shall provide a list of all conditions of draft approval with a brief statement detailing how each condition has been satisfied, including required supporting documentation from the relevant authority, to the satisfaction of Oxford County.

Canada Post has indicated that the proposed development will be serviced by centralized mail delivery provided through Canada Post Community Mailboxes.

Upper Thames River Conservation Authority provided the following comments:

The UTRCA is generally satisfied with the technical information provided and is of the opinion that the remaining concerns can be addressed in finalized reports as part of the conditions of approval.

City of Woodstock Council

City Council considered the application for draft plan of subdivision approval and the associated zoning by-law amendment application at their May 15, 2025 Council meeting and adopted resolutions indicating that they support the proposed draft plan of subdivision. City Council also approved in-principle the zoning by-law amendment sought to implement the proposed development.

Planning Analysis

The applications for draft plan of subdivision approval and zone change propose to permit 17 industrial lots, served by the extension of Springbank Avenue and one new local street as described previously in this report.

2024 Provincial Planning Statement

Planning staff are of the opinion that the subject proposal is consistent with the policies of the PPS as the development is an efficient use of land and municipal services within a serviced settlement area. Further, the proposed industrial subdivision will assist in meeting the needs of current and future residents by providing for additional employment opportunities within the City.

Official Plan

The subject lands are designated Traditional Industrial according to the City of Woodstock Land Use Plan. The Traditional Industrial designation is planned for the full range of industrial type activity including light, medium and heavy industrial uses. Such uses may generate on and off site effects such as traffic, noise, vibration, fumes, or visual appearance. Permitted uses include assembling, manufacturing, fabricating, processing, repair and recycling activities, environmental industries, warehousing, distribution, indoor and outdoor storage facilities, construction uses, utilities, transportation and storage uses and research and technological service industries. The applicants are not proposing any amendment to the Official Plan as proposed uses are intended to be consistent with the existing Traditional Industrial designation.

The Official Plan's criteria for evaluating applications for plans of subdivision includes suitable provision for roads, water, storm and sanitary sewers, etc. The northerly portion of the proposed subdivision does have existing water and sanitary constraints, as it must be served by infrastructure that has not yet been constructed to the north. As such, to comply with the Official Plan provisions a Holding zone provision is required to be placed on the northerly portion of the subdivision to restrict development until such services are available. The plan of subdivision appears to comply with the other subdivision policies, including: accommodation of environmental resources and constraints; reduction in negative effects on surrounding land uses, the transportation network, and/or significant natural features; the plan has been designed to be integrated with adjacent developments; and the plan is compatible with existing features and topography. More specifically, no significant environmental features have been identified on site, the subject lands are generally surrounded by open space uses, agricultural uses, and other industrial uses, and no negative impacts are anticipated. Further, the draft plan shows an internal road connection that will serve future Industrial/Business Park uses to the north. No significant topographical concerns exist.

The Official Plan's transportation policies state that development shall minimize access points to arterial roads (Devonshire and Oxford Road 4). The proposal includes one access to Devonshire Avenue and one access to Oxford Road 4. Further, the applicant has provided a transportation impact study in support of these accesses.

Zoning

Planning staff are of the opinion that the proposed special zoning provisions for the subject lands are in-keeping with the policies of the Official Plan and generally maintain the overall intent of the City's Zoning By-law. The applicants have requested a reduction in the minimum front yard depth and exterior side yard width from 27 m (88.6 ft) to 10 m (32.8 ft) and the elimination of the 37 m (121.4 ft) setback from the centreline of Devonshire Avenue (which has the same approximate effect as the minimum yard depths).

Report CP 2025-164
COMMUNITY PLANNING
Council Date: June 11, 2025

For most streets, not including Devonshire Avenue or Oxford Road 4, the minimum front yard and exterior side yard depths are 15 m (49.2 ft) in the M3 Zone. These streets were provided with exceptionally wide front and exterior side yard widths to ensure that adequate space is provided for landscaping and buffers. The applicant's Planning Justification has provided a cross-section of a right-of-way that demonstrates how they intend to provide appropriate landscaping and emphasizes that this can be further addressed through site plan control. Additionally, encouraging buildings to be built closer to the road means that parking can be provided and encouraged in other locations on the lots, as parking is permitted in all yards for industrial uses. Further, a majority of the lands on the south side of Devonshire Avenue adjacent to the subject lands are designated "Service Commercial", where the minimum front and exterior yard setbacks range from 7.5 m (24.6 ft) to 12 m (39.4 ft).

City Building and Engineering staff did not raise any concerns with the proposed special provisions, and the site plan control process exists to ensure that adequate buffering from the rights-of-way exist. The M3 Zone also has special height provisions that ensure that very tall buildings are set further back than specified in the yard provisions; the M3 Zone requires that any building that exceeds 15 m (49.2 ft) must be setback 0.5 m (1.6 ft) for each 1 m (3.2 ft) of height above 15 m (49.2 ft) in addition to the minimum requirements of the By-law. These provisions will assist to ensure that taller buildings continue to maintain an appropriate setback to the front and exterior side yards.

CONCLUSIONS

This Office is of the opinion that the proposed development of the lands as proposed via the draft plan of subdivision discussed in this report is generally appropriate and in-keeping with the relevant policies of the PPS and Official Plan and will be appropriately implemented through the conditions of draft approval and zoning measures recommended in this report.

SIGNATURES

Report author:

Original Signed By _____

Justin Miller
 Development Planner

Reviewed by:

Original Signed By _____

Eric Gilbert, MCIP, RPP
 Manager of Development Planning

Departmental Approval:

Original Signed By _____

Paul Michiels
 Director of Community Planning

Approved for submission:

Original Signed By _____

Benjamin R. Addley

Chief Administrative Officer

ATTACHMENTS

Attachment 1 – Plate 1, Location Map with Existing Zoning

Attachment 2 – Plate 2, 2020 Aerial Map

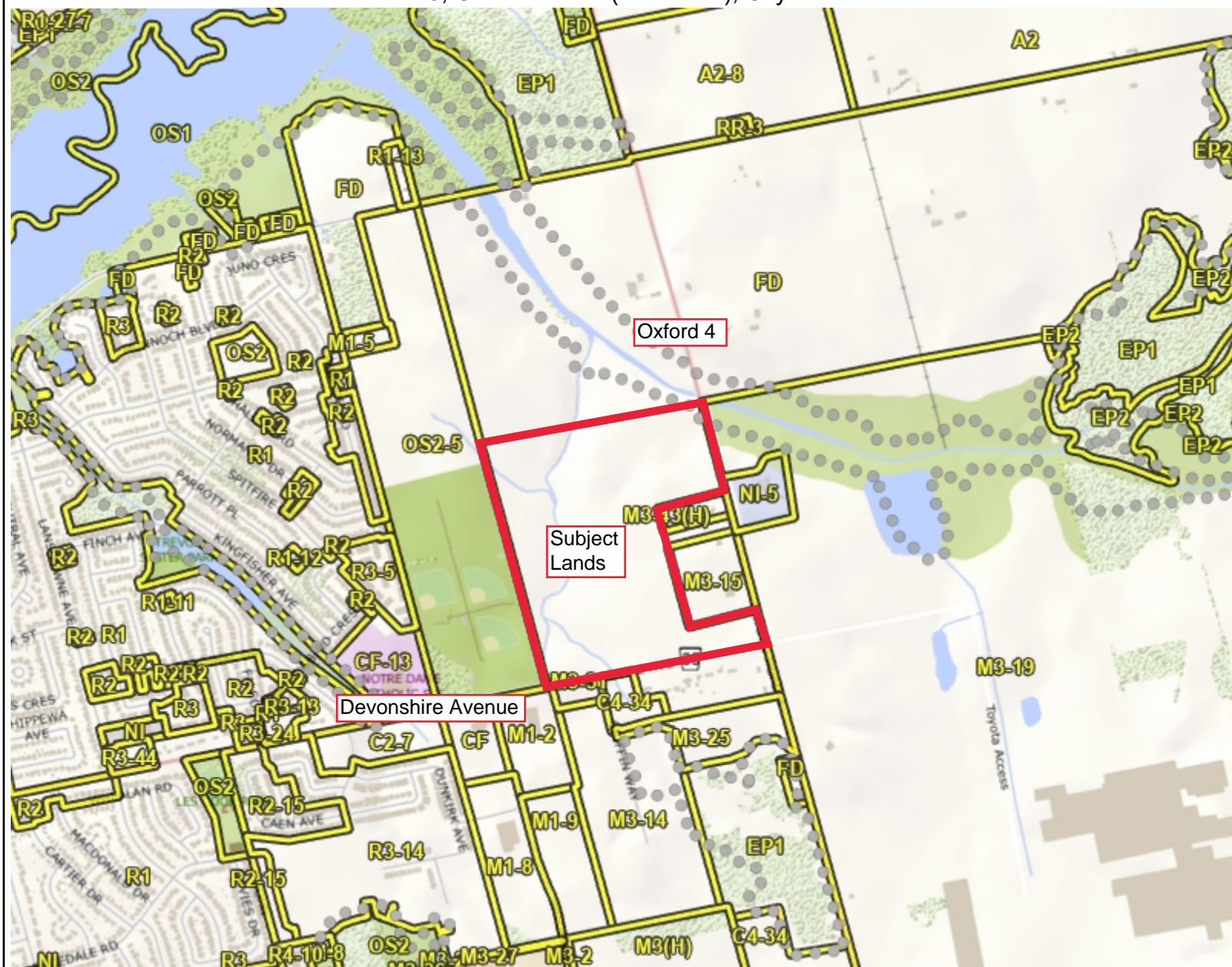
Attachment 3 – Plate 3, Proposed Draft Plan of Subdivision

Attachment 4 – Conditions of Draft Approval

Plate 1: Location Map with Existing Zoning

File Nos: SB 24-04-8 & ZN 8-24-21- 1000228651 Ontario Inc.

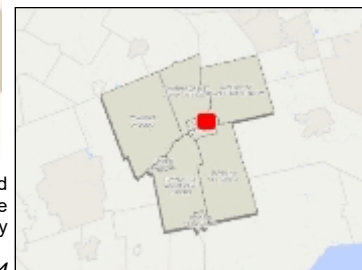
Part Lot 13, Concession 2 (Blandford), City of Woodstock



Legend

- Zoning Floodlines
Regulation Limit
- 100 Year Flood Line
 - ▲ 30 Metre Setback
 - Conservation Authority Regulation Limit
 - Regulatory Flood And Fill Lines
- Land Use Zoning (Displays 1:16000 to 1:500)

Notes



0 409 818 Meters

NAD_1983_UTM_Zone_17N



This map is a user generated static output from an Internet mapping site and is for reference only. Data layers that appear on this map may or may not be accurate, current, or otherwise reliable. This is not a plan of survey

October 3, 2024

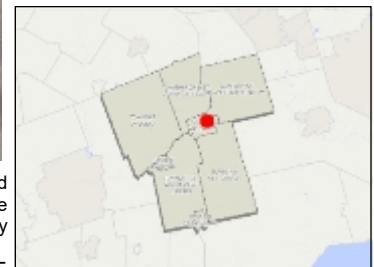


Legend

Parcel Lines

- Property Boundary
- Assessment Boundary
- Unit
- Road
- Municipal Boundary

Notes



0 205 409 Meters

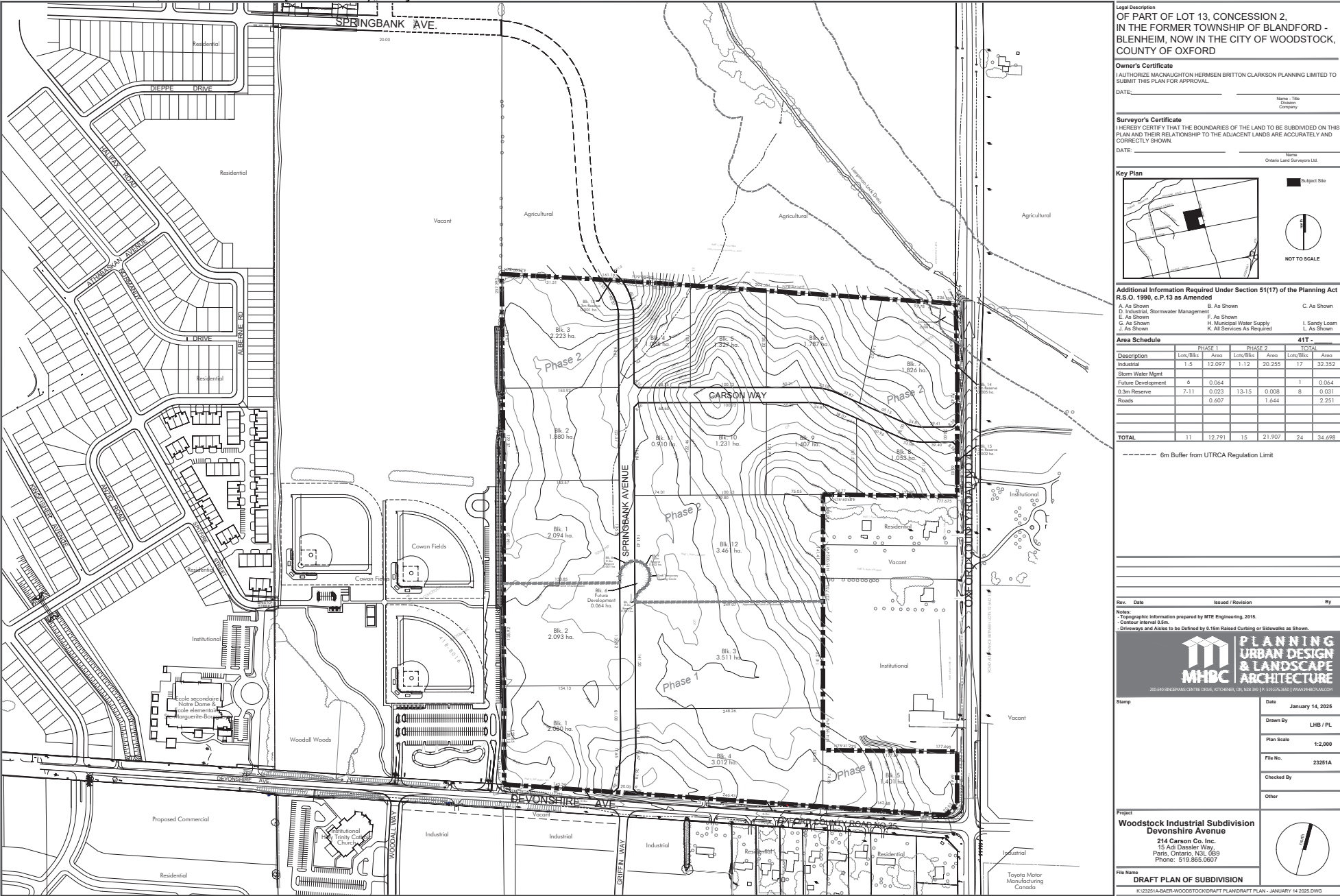
NAD_1983_UTM_Zone_17N



This map is a user generated static output from an Internet mapping site and is for reference only. Data layers that appear on this map may or may not be accurate, current, or otherwise reliable. This is not a plan of survey

May 6, 2025

Plate 3: Proposed Draft Plan of Subdivision
File Nos: SB 24-04-8 & ZN 8-24-21 - 1000228651 Ontario Inc.
Part Lot 13, Concession 2 (Blandford), City of Woodstock



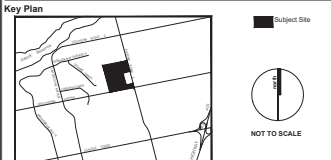
Legal Description
OF PART OF LOT 13, CONCESSION 2,
IN THE FORMER TOWNSHIP OF BLANDFORD -
BLENHEIM, NOW IN THE CITY OF WOODSTOCK,
COUNTY OF OXFORD

Owner's Certificate
I AUTHORIZE MACNAUGHTON HERSEN BRITTON CLARKSON PLANNING LIMITED TO
SUBMIT THIS PLAN FOR APPROVAL.
DATE: _____

Name - Title
Owner's Signature _____

Surveyor's Certificate
I HEREBY CERTIFY THAT THE BOUNDARIES OF THE LAND TO BE SUBDIVIDED ON THIS
PLAN AND THEIR RELATIONSHIP TO THE ADJACENT LANDS ARE ACCURATELY AND
CORRECTLY SHOWN.
DATE: _____

Name
Surveyor's Signature _____
Ontario Land Surveyors Ltd.



**Additional Information Required Under Section 51(17) of the Planning Act
R.S.O. 1990, c.P.13 as Amended**
A. As Shown B. As Shown C. As Shown
D. Industrial, Stormwater Management E. As Shown F. As Shown
G. As Shown H. Municipal Water Supply I. Sandy Loam
J. As Shown K. All Services As Required L. As Shown

Area Schedule		PHASE 1		PHASE 2		41T -	
Description	Lot/Bk's	Area	Lot/Bk's	Area	Lot/Bk's	Area	TOTAL
Industrial	1-5	12.097	1-12	20.255	17	32.352	
Storm Water Mgmt							
Future Development	6	0.064			1	0.064	
0.3m Reserve	7-11	0.023	13-15	0.008	8	0.031	
Roads		0.607		1.644		2.251	
TOTAL	11	12.791	15	21.907	24	34.698	

----- 6m Buffer from UTRCA Regulation Limit

Rev. Date Issued / Revision By
Notes:
- Topographic information prepared by MTE Engineering, 2015.
- Contour interval 0.5m.
- Driveways and Alleys to be Defined by 0.15m Raised Curbing or Sidewalks as Shown.



Stamp
Date: January 14, 2025
Drawn By: LMB / PL
Plan Scale: 1:2,000
File No.: 23251A
Checked By:
Other:

Project
Woodstock Industrial Subdivision
Devonshire Avenue
214 Carson Co. Inc.
15 Add Dasher Way
Paris, Ontario, N3L 1S9
Phone: 519.865.0607

File Name
DRAFT PLAN OF SUBDIVISION
K:\23251A-BR-WOODSTOCK\DRIFT PLAN\DRIFT PLAN - JANUARY 14 2025.DWG

CONDITIONS OF DRAFT APPROVAL

FILE NO. SB 24-04-8 – 1000228641 Ontario Inc.

1. This approval applies to the draft plan of subdivision submitted by 1000228651 Ontario Inc. as shown on Plate 3 of Report No. 2025-146 and comprising Part Lot 13, Concession 2 (Blandford) in the City of Woodstock showing seventeen lots in two phases for industrial development served by the extension of Springbank Avenue and one new local street.
2. The owner agrees in writing to satisfy all requirements, financial and otherwise, of the City of Woodstock regarding the construction of roads, installation of services, including water, sanitary sewer, storm sewer, drainage facilities, electrical distribution systems, sidewalks, streetlights, trees and other matters pertaining to the development of the subdivision in accordance with the standards of the City of Woodstock.
3. The road allowances included in the draft plan of subdivision shall be dedicated as public highways to the satisfaction of the City of Woodstock.
4. The streets included in the draft plan of subdivision shall be named to the satisfaction of the City of Woodstock.
5. The Owner agrees in writing that temporary turning circles and emergency access ways will be provided as necessary to the satisfaction of the City of Woodstock.
6. The subdivision agreement shall contain provisions indicating that prior to grading and issuance of building permits, that a stormwater management report, grading plan, and an erosion and sediment control plan be reviewed and approved by the City of Woodstock and UTRCA and further, the subdivision agreement shall include provisions for the Owner to carry out or cause to be carried out any necessary works in accordance with the approved plans and reports.
7. The owner agrees in writing that further development will be subject to site plan approval where servicing, grading, stormwater management, setbacks to environmental areas, traffic/transportation, landscaping, etc. will be reviewed in further detail.
8. The Owner agrees in writing that all existing underground and overhead services will be relocated, removed and/or abandoned to the satisfaction of the City of Woodstock.
9. The Owner agrees in writing that all foundations of existing buildings will be removed from the lands to the satisfaction of the City of Woodstock and that necessary fill be placed and compacted to the satisfaction of the City.
10. The Owner agrees in writing that fencing shall be installed adjacent to City-owned lands, UTRCA lands or as otherwise required by the City to the satisfaction of the City of Woodstock and the UTRCA.
11. The subdivision agreement shall, as determined by the City of Woodstock, make provisions for the dedication of parkland or cash in-lieu thereof, in accordance with the relevant provisions of the Planning Act. The Owner further agrees that woodlot/buffer lands shall not be counted towards the dedication of parkland.

12. Prior to the signing of the final plan by the County of Oxford, all lots/blocks shall conform to the zoning requirements of the City of Woodstock Zoning By-Law. Certification of lot areas, frontages, and depths, shall be provided to the City of Woodstock by an Ontario Land Surveyor retained by the Owner.
13. The Owner agrees to implement the recommendations contained in the Environmental Impact Study prepared by MTE Consultants (dated August 21, 2024), including any amendments thereto, but not limited to:
 - a. Tree compensation for tree removal to the satisfaction of the City of Woodstock; and
 - b. Vegetation plantings in the proposed areas to the satisfaction of the City of Woodstock.
14. The Owner agrees to plant street trees and appropriate vegetation for the SWM facility, including the preparation of a detailed landscape/street tree planting plan, to the satisfaction of the City of Woodstock.
15. The owner agrees that 0.3 m (1 ft) reserves shall be conveyed to the City of Woodstock or County of Oxford, as the case may be, free of all costs and encumbrances, to the satisfaction of the City of Woodstock and/or County of Oxford.
16. The Owner shall design for and implement servicing for external lands, that will in the future be serviced through the proposed subdivision, to the satisfaction of the County of Oxford and City of Woodstock.
17. The Owner agrees to implement the recommendations of the Servicing Report prepared by MTE Consultants Inc. (dated August 9, 2024), including the preparation and submission of detailed servicing and grading plans to the satisfaction of the City of Woodstock and County of Oxford Public Works.
18. Prior to final approval by the County of Oxford, the Owner shall properly decommission any abandoned private services (water well, cistern and/or septic system) located on the subject lands, in accordance with the Ontario Water Resources Act, R.S.O. 1990 (Ontario Regulation No. 903) and to the satisfaction of the City of Woodstock and County of Oxford Public Works.
19. The Owner agrees to implement the recommendations contained within other various technical reports (e.g. Environmental Site Assessments/Geotechnical, Functional Servicing Report, etc.) submitted in support of the subject draft plan of subdivision application, including any amendments thereto, and the preparation and submission of detailed engineering drawings and reports to the satisfaction of the County of Oxford and City of Woodstock.
20. The Owner agrees to implement the recommendations contained in the Traffic Impact Assessment by Paradigm Transportation Solutions Limited (dated August 2024), including any amendments thereto, to the satisfaction of the County of Oxford and City of Woodstock.
21. The Owner agrees to implement the recommendations of the Stage 1 and Stage 2 Archaeological Assessment by Thomas G. Arnold and Associates (dated June 24, 2024), including the supplementary documentation to the satisfaction of the City of Woodstock and County of Oxford.

22. The Owner shall agree in the Subdivision Agreement to fund the cost of any transportation network improvements that are attributable to the Draft Plan of Subdivision to the satisfaction/approval of County of Oxford Public Works and the City of Woodstock.
23. A Holding Provision (H) shall be implemented on Phase 2 of the subject lands until municipal services have been approved and constructed/extended to the service area, and improvements to address the provisional existing system constraints (required for development) have been implemented to the satisfaction of the City of Woodstock and County of Oxford.
24. The Owner agrees in writing to satisfy all the requirements, financial (including payment of applicable development charges, etc.) and otherwise, of County of Oxford Public Works regarding the installation of the water distribution system, the installation of the sanitary sewer system, construction of County transportation improvements necessitated by development, and other matters pertaining to the development of the subdivision in accordance with County of Oxford Standards.
25. The Owner shall provide service provisions for future development, to the satisfaction of County of Oxford Public Works. Of particular note, the Owner agrees to design and size the sanitary sewer collection and water distribution systems within the Plan of Subdivision to accommodate future flows from upstream/tributary areas including lands identified within the Northeast Woodstock Secondary Plan area, subject to cost sharing with the County for service oversizing, to the satisfaction of County Oxford Public Works.
26. The Owner shall agree in writing that all proposed sites will be reviewed and approved by the County on a block by block basis during required Site Plan submission with respect to conformance with the most current County Sewer Use By-Law and max water/wastewater flow allotment per Block (established for Phase 1 through the design criteria/limits of the existing collection system on Devonshire Ave and for Phase 2 through the design criteria/limits of the Lansdowne SPS), to the satisfaction of County of Oxford Public Works.
27. Block entrances shall conform to the County of Oxford's *Guidelines for Entrances to the County Road System – Tiered Access Control Standards* ("Guideline"). Provisions, to the satisfaction of the County of Oxford and City of Woodstock, shall be included in the design drawings/subdivision agreement to make prospective Block purchasers/tenants aware of such requirements for future Site Plan submissions.
28. The Owner agrees in writing, that 0.3 m (1 ft) reserves along Oxford Road 4 and Oxford Road 35 (Devonshire Avenue), shall be conveyed to the County of Oxford as required, free of all costs and encumbrances, to the satisfaction of County of Oxford Public Works.
29. Prior to the signing of the final plan by the County of Oxford, the Owner shall agree in writing that all phasing of the plan of subdivision will be to the satisfaction of the City of Woodstock and County of Oxford. Furthermore, the Owner acknowledges that servicing/development of the plan of subdivision is dependent on various planning, design, approval, and construction phases for implementation of external services/existing system upgrades.
30. Stormwater drainage proposed to be directed to any County of Oxford road allowance shall be managed/attenuated to pre-development conditions to the satisfaction of County of Oxford Public Works and the City of Woodstock.
31. Prior to the approval of the final plan by the County of Oxford, such easements as may be required for utility and drainage purposes shall be granted to the appropriate authority free of all costs and encumbrances, to the satisfaction of the City of Woodstock and County of Oxford.

32. The subdivision agreement shall make provision for the assumption and operation, by the County of Oxford, of the water distribution and sewage collection systems within the public roads noted in the draft plan subject to the approval of County of Oxford \Public Works.
33. Prior to the final approval of the subdivision plan (or any phase thereof), the Owner shall receive confirmation from County of Oxford Public Works that there is sufficient capacity in the City of Woodstock water and sanitary sewer systems to service the plan of subdivision (or proposed phase thereof). Each proposed industrial Block shall be subject to Site Plan approval. Water & Wastewater capacity will be assessed and provisionally approved on a block by block basis as part of Site Plan review; water and wastewater capacity allotment per Block shall not exceed the established design allotment (based on design criteria, max flow per area) of which applicable/tributary water & wastewater servicing infrastructure was sized. The Owner shall agree to make provisions in the subdivision agreement to disclose the foregoing water & wastewater allocation process and upset flow limits to purchasers of Blocks, to the satisfaction of County of Oxford Public Works.
34. All properties sold in this subdivision will be subject to Site Plan Approval. The owner shall agree in writing to the satisfaction of the County of Oxford that, through an Agreement of Purchase and Sale to sell land in this subdivision, the Owner will require each purchaser to request the County of Oxford confirm sufficient water and wastewater capacity for the proposed development as part of the normal due diligence process. Based on these flows, the County of Oxford shall confirm that they can be accommodated by the Woodstock water and sanitary sewer system and the Sanitary Pumping Station serving the lands.
35. The Owner shall agree to prepare and submit for the approval of County of Oxford Public Works, detailed servicing plans designed in accordance with Oxford County Design Guidelines.
36. The Owner shall demonstrate/implement to the satisfaction of the County of Oxford that the entire subdivision, and each phase of development, shall provide adequate redundancy and looping for domestic and fire water protection services.
37. Appropriate cul-de-sacs/turnaround areas (including temporary ones, if/as applicable to suit subdivision phasing) are required to ensure proposed roadways have adequate turning radius/unobstructed access (without reversing) for waste collection and emergency vehicles. Cul-de-sac design will follow all County of Oxford/City of Woodstock Guidelines.
38. As part of Phase 1 Registration, the Owner agrees to construct the north-south road connection to Devonshire Avenue at Griffin Way that will convert the existing T-intersection into a four-legged intersection with two-way stop control. Prior to Phase 2 Registration, the Owner agrees to update the Transportation Impact Study (TIS) and use updated road traffic and background development traffic information to identify long-term access intersection requirements at Devonshire Avenue and at Oxford Road 4. The Owner agrees that in accordance with the County of Oxford's Local Services Policy, subdivision/site entrances and all related costs are considered local services and a direct developer responsibility.
39. The Owner agrees in writing, to the satisfaction of the County of Oxford, through the subdivision agreement, to ensure that all agreements of purchase and sale for lots (and provisional tenancy agreements) within the subdivision shall have appropriate disclosure if the subdivision in Phase 1 is not looped with watermain (if applicable/to be confirmed during detailed design). The provisional disclosure shall note that while there are plans to loop the watermain (which will provide additional service reliability, etc.) within future development (e.g. Phase 2), there is no specific timeline.

40. The Owner shall agree that where existing municipal infrastructure (roads, sidewalks, sewers, watermain, etc. located external to the development land) is insufficient to accommodate the proposed development, the Owner shall be required to improve and/or relocate/extend the existing infrastructure to the satisfaction of County of Oxford Public Works. These costs shall be borne solely by the Owner.
41. Prior to the approval of the final plan by the County of Oxford, the Owner shall agree in writing to satisfy the requirements of Canada Post Corporation with respect to advising prospective purchasers of the method of mail delivery; the location of temporary Centralized Mail Box locations during construction; and the provision of public information regarding the proposed locations of permanent Centralized Mail Box locations, to the satisfaction of Canada Post.
42. Prior to the approval of the final plan by the County of Oxford, the owner shall agree in writing, to satisfy the requirements of Enbridge Gas and other applicable utility providers, that the owner/developer provide Enbridge Gas Limited and other applicable utility providers, with the necessary easements and/or agreements required for the provisions of gas services or other utilities.
43. Prior to the approval of the final plan by the County of Oxford, the Owner shall agree in writing to convey any easements as deemed necessary by Bell Canada to service this new development. The Owner further agrees and acknowledges to convey such easements at no cost to Bell Canada. The Owner also agrees that should any conflict arise with existing Bell Canada facilities where a current and valid easement exists within the subject area, the Owner shall be responsible for the relocation of any such facilities or easements at their own cost.
44. That in accordance with Ontario Regulation 41/24 made pursuant to Section 28 of the Conservation Authorities Act, the Owner shall obtain the necessary permission/approvals from the UTRCA prior to undertaking any site alteration or development within UTRCA regulated lands including filling, grading, construction, site alteration to watercourse and/or interference with a wetland.
45. The Owner agrees that for Phase 2 the Owner shall submit for review and approval of UTRCA a final stormwater management plan, a sediment and erosion control plan, and final detailed servicing and grading plans.
46. Prior to final approval by the County of Oxford, the County shall be advised by the City of Woodstock that conditions 2-23 (inclusive), 29-31 (inclusive), and 37 have been met to the satisfaction of the City. The clearance letter shall include a brief statement for each condition detailing how each has been satisfied.
47. Prior to final approval by the County of Oxford, the owner shall secure clearance from the County of Oxford Public Works Department that conditions 15-40 (inclusive) have been met to the satisfaction of County of Oxford Public Works. The clearance letter shall include a brief statement for each condition detailing how each has been satisfied.
48. Prior to final approval by the County of Oxford, the County shall be advised by Canada Post Corporation that condition 41 has been met to the satisfaction of Canada Post. The clearance letter shall include a brief statement detailing how this condition has been satisfied.
49. Prior to final approval by the County of Oxford, the County shall be advised by applicable utility companies that condition 42 has been met to the satisfaction of each applicable utility provider. The clearance letter shall include a brief statement detailing how this condition has been satisfied.

50. Prior to the approval of the final plan by the County of Oxford, the Owner shall provide a list of all conditions of draft approval with a brief statement detailing how each condition has been satisfied, including required supporting documentation from the relevant authority to the satisfaction of the County of Oxford.

REPORT TO COUNTY COUNCIL

2024 Audited Financial Statements

To: Warden and Members of County Council

From: Director of Corporate Services

RECOMMENDATION

1. That the Oxford County Consolidated Financial Statements and the County of Oxford Trust Funds Statements for the year ended December 31, 2024 be accepted.

REPORT HIGHLIGHTS

- Auditor to present the 2024 consolidated financial statements
- Long Term Financial Sustainability Plan sustainability measures for 2020 to 2024 are responding to increased operating costs
- 2024 year end County operating budget deficit is \$3,309,157

IMPLEMENTATION POINTS

Following Council's acceptance of the Audited Financial Statements they will be posted on the County's website for public information.

Financial Impact

2024 year end budget surpluses have been transferred to the appropriate reserves in accordance with Reserve Policy 6.20, as outlined in Table 4 in this report.

This report has been prepared on the basis of the audited 2024 consolidated financial statements.

Report CS 2025-18
CORPORATE SERVICES
Council Date: June 11, 2025

Communications




The consolidated financial statements will be posted on the County's website for public information and submitted to the province with the Financial Information Return (FIR). A copy of the statements will also be provided to the County's banking institution and Standard & Poor's for their respective annual credit rating reviews.

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 goal.

Strategic Plan Pillars and Goals

PILLAR 1	PILLAR 2	PILLAR 3
		
Promoting community vitality	Enhancing environmental sustainability	Fostering progressive government
		Goal 3.4 – Financial sustainability

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

DISCUSSION

Background

For the 2024 fiscal year, Council appointed Scrimgeour & Company, Licensed Public Accountant, as auditor for the financial statements for the County of Oxford including its local boards.

Attached as Attachments 1 and 2 are copies of the County of Oxford Consolidated Audited Financial Statements and Audited Woodingford Lodge Resident Trust Fund Statements for the year ended December 31, 2024.

Report CS 2025-18
CORPORATE SERVICES
Council Date: June 11, 2025

Comments

In September 2011, County Council adopted a Long Term Financial Sustainability Plan that sets out sustainability measures based on “Indicators of Government Financial Condition”, defined and approved by the Public Sector Accounting Board. They include a core set of indicators for assessing financial condition of the government entity based on financial statements prepared on the full accrual basis of accounting. Financial condition is measured in terms of ability to meet obligations in respect of service commitments and financial commitments, using elements of sustainability, flexibility and vulnerability and provides an overall assessment of the municipality’s financial condition.

Performance regarding 2024 achievements with respect to projects and advancement of the County’s strategic plan will form part of the 2024 Annual Report.

Sustainability indicators measure the degree to which a government can maintain its existing service and financial commitment. Table 1 provides a list of sustainability measures based on the County’s 2020 to 2024 financial statements.

Table 1 – Sustainability Indicators

	2020	2021	2022	2023	2024	Trend
Financial assets to liabilities	2.41	2.44	2.21	1.91	2.02	
Total cash and temporary investments to operating expenses	1.31	1.35	1.32	1.26	1.14	
Net working capital to operating expenses	1.13	1.14	1.03	0.97	0.91	
Net debt to total operating revenue	0.20	0.18	0.15	0.14	0.11	
Net debt to taxable assessment	0.0022	0.0020	0.0018	0.0017	0.0015	
Accumulated surplus to taxable assessment	0.036	0.037	0.038	0.038	0.040	
Total debt per household	\$868	\$831	\$729	\$678	\$624	
Current ratio ¹	4.81	4.56	3.63	3.53	3.82	
Taxation rates coverage ²	0.37	0.35	0.36	0.35	0.36	
Interest coverage ³	18.57	19.83	25.07	27.78	43.21	
Sustainability ratio ⁴	1.62	1.53	2.08	1.82	2.92	

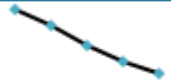
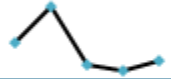
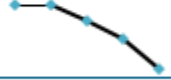
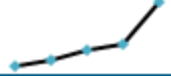
Report CS 2025-18
CORPORATE SERVICES
Council Date: June 11, 2025

Notes:

- ¹ current assets/current liabilities - ability to meet short term debt obligations
- ² total tax revenue/total expenses - ability to cover its costs through tax revenue
- ³ earnings before interest/borrowing costs - ability to pay interest on outstanding debt
- ⁴ capital expenditures/amortization - net increase or decrease in the asset base


Flexibility Indicators measure the degree to which a municipality can change its debt or tax burden to meet its existing service and financial commitments. Table 2 presents flexibility indicators based on the County's 2020 to 2024 financial statements.

Table 2 – Flexibility Indicators

	2020	2021	2022	2023	2024	Trend
Debt charges to total revenues	0.009	0.008	0.006	0.005	0.004	
Net book value of capital assets to cost of capital assets	0.62	0.64	0.61	0.61	0.61	
Total reserves to operating expenses	1.13	1.13	1.08	1.01	0.91	
Total revenue to taxable assessment	0.0110	0.0112	0.0118	0.0120	0.0141	

Vulnerability indicators measure the degree to which a government is dependent on sources of funding from outside its control or influence the extent to which it is exposed to risks that could impair its existing ability to meet service and financial obligations. Table 3 exhibits a vulnerability indicator based on the County's 2020 to 2024 financial statements.

Table 3 – Vulnerability Indicators

	2020	2021	2022	2023	2024	Trend
Government transfers to total revenues	0.29	0.33	0.32	0.33	0.32	

Budget Surplus

The Financial Statements include a Consolidated Statement of Financial Position which identifies the assets, liabilities and accumulated surplus as of December 31, 2024. Note 12 to the Financial Statements provides a breakdown of the components of the accumulated surplus which includes investment in tangible capital assets; the Library surplus (budget to actual); unfunded asset retirement obligations; the County's proportionate share of the Oxford Elgin St. Thomas Health Unit surplus; and discretionary and special purpose reserves. The accumulated surplus at December 31, 2024 totals \$846,558,372 (\$796,029,868 – 2023 restated).

The overall 2024 budget deficit of \$3,309,157 (2023 surplus - \$1,757,645) was transferred to reserves in accordance with Reserve Policy 6.20 as explained in Table 4.

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Table 4 – Summary of Surplus

Description		Reserve	2024
General operating	See Table 5	Corporate General	\$120,517
		Roads	241,033
		Bridges	24,103
		Facilities-Housing	96,413
General Operating Levy Surplus			482,066
Library operating	See Table 5	General-Library	295,523
Library Operating Levy Surplus			295,523
Wastewater and Water Rates	See Table 6	Respective water and wastewater system reserves	(6,009,707)
Rates Deficit			(6,009,707)
Waste collection	Minor variance	Waste collection	29,388
Fleet	Higher vehicle sales	Fleet	45,260
Facilities (Rented buildings)	Minor variance	Facilities	(4,131)
Landfill	Reduced construction and demolition material	Landfill and Waste Diversion	167,015
Housing	Reduced not-for-profit subsidies transferred and fewer rent supplements. Savings in transitional housing costs due to delayed implementation.	Affordable Housing Reserve	1,685,429
Special Program surplus (deficit)			1,922,961
Total Budget Surplus			\$(3,309,157)

The 2024 General budget operating surplus and Library budget operating surplus is explained in Table 5.

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Table 5 – County and Library Levy Budget Surplus

Dept/Division	Description	2024
		\$
CAO Office	Savings in advertising, legal and purchased services	72,700
Clerks	Staff vacancy	47,800
Human Resources	Staff vacancies and lower advertising and consultant fees	76,900
Information Technology	Staffing vacancies. Lower computer software expenses	72,400
Information Services	Staff vacancies	284,400
Provincial Offences Administration	Higher provincial revenues for fine revenues	463,200
General	Property tax - in year supplementary tax	942,600
	Interest income – higher reserve balance – interest revenues allocated to reserves	(335,300)
	Development charge exemptions (excluding library and water and wastewater)	(3,764,600)
	Savings in grants	30,100
Engineering	Position vacancies and development review revenue exceeded budget	514,800
Roads	Savings due to reduced snow control for mild winter (salt and sand and overtime). Improved pricing for line painting contract	751,200
Woodingford Lodge	Savings in salaries and benefits; increase in level of care funding over budget; Savings in building expenses for repairs and maintenance and utilities	1,536,100
Community Services	Higher salaries and benefits due to overlap in roles and extension of contracts. Increase in non-social assistance funeral expenses	(83,500)
Child Care	100% funding for administration expenses	638,600
Paramedic Services	Higher sick time and short-term costs. Increased WSIB costs over budget of \$1.2 million funded by WSIB reserve	(233,500)
General	Budget Salary Gapping – (savings is recognized by division)	(550,000)
Various	Miscellaneous other savings	18,166
County Levy Budget Surplus		\$482,066
Library	Higher interest income and service recovery fees	20,400
	Staff vacancies	190,300
	Savings in book purchases – electronic and hard copy	42,400
	Computer software and advertising savings	22,200
	Other expenses	20,223
Library Levy Budget Surplus		\$295,523
Overall Levy Budget Surplus		\$777,589

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Note 1 – The County's operating budget surplus does not include surplus retained by Oxford Elgin St. Thomas Health Unit. The County's portion of the surplus as at December 31, 2024 is \$2,269,707 (\$1,584,548 – 2023 restated). The total accumulated operating surplus for Oxford Elgin St. Thomas Health Unit is \$4,035,750 (\$2,817,473– 2023 restated).

There are four water systems and eleven wastewater systems that are self-funded from user fees. Surpluses (or deficits) are allocated to each system's respective reserves. The year end variances from budget contributions to reserves for each respective system are presented in Table 6.

Table 6 – Water and Wastewater Reserve Contribution Variance

Description		Reserve	2024
Water Systems	\$2.6 million higher in DC exemptions than budget.	Woodstock	\$(1,515,151)
		Tillsonburg	(705,733)
		Ingersoll	(79,268)
		Township	(142,780)
		Total Water	(2,442,932)
Wastewater Systems	\$4.8 million higher in DC exemptions than budget. Higher sewer by-law revenues and savings in service provider costs.	Woodstock	(2,574,604)
		Tillsonburg	(1,515,295)
		Ingersoll	(239,124)
		Norwich	46,086
		Tavistock	686,474
		Plattsville	(10,642)
		Thamesford	152,601
		Drumbo	(97,537)
		Mt Elgin	(12,174)
		Embro	9,021
		Innerkip	(11,581)
		Total Wastewater	(3,566,775)
Total Rates Deficit			\$(6,009,707)

Oxford Elgin St. Thomas Health Unit

On May 1, 2018, Oxford Public Health and Elgin St Thomas Public Health merged to form Oxford Elgin St. Thomas Health Unit, operating as Southwestern Public Health (SWPH). In accordance with the Public Sector Accounting Board (PSAB) standards, the assets, liabilities and operations of SWPH are proportionately consolidated in the financial statements of the County of Oxford. The consolidated County financial statements include 56.3% (56.3% in 2023) proportionate consolidation of SWPH operations from January 1, 2024 to December 31, 2024

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(Attachment 3). The County's share of SWPH's Accumulated Surplus is reflected in Note 12 in the County's Consolidated Financial Statements.

Safe Restart Agreement and Provincial COVID-19 Recovery Funding

The County's COVID related costs were fully funded for years 2020 to 2024. The County received \$3.5 million as part of the Federal-Provincial Safe Restart grant, and \$1.2 million as part of the Provincial COVID-19 Recovery Funding for Municipalities in 2021. The County has utilized \$4,063,953 to offset COVID related operating costs from 2020 to 2024. In accordance with direction from the Ministry, since funding exceeded the 2020 to 2024 COVID-19 related costs, the \$0.7 million in residual funding has been allocated to a dedicated reserve for use in 2025.

Table 7 – Safe Restart Agreement Fund and Provincial COVID-19 Recovery Funding Continuity

	Opening Balance	Revenue	Expenses	Closing Balance
2020	\$-	\$3,502,100	\$169,504	\$3,332,596
2021	3,332,596	1,244,656	281,788	4,295,464
2022	4,295,464	-	263,404	4,032,060
2023	4,032,060	-	415,457	3,616,603
2024	3,616,603	-	2,933,800	682,803
		4,746,756	4,063,953	
2025 Forecast	682,803	-	682,803	-
		\$4,746,756	\$4,746,756	

Conclusions

The five years of financial indicator comparatives as illustrated in this report suggest that the County is well positioned in the short and mid-term to meet its service and financial obligations.

Overall the 2024 financial statements, supported by an unqualified Auditor's Reports and stable financial indicators, reaffirms the County's ability to continue to maintain its strong liquidity position with a moderate debt burden – key strengths necessary for financial sustainability.

SIGNATURES

Report Author:

Original signed by

Carolyn King, CPA, CA
 Senior Manager of Financial Services

Report CS 2025-18
CORPORATE SERVICES
Council Date: June 11, 2025

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 – Consolidated Financial Statements – December 31, 2024
Attachment 2 – Woodingford Lodge Resident Trust Fund Statements – December 31, 2024
Attachment 3 – Oxford Elgin St. Thomas Health Unit Financial Statements – December 31, 2024

DRAFT

2024

CONSOLIDATED FINANCIAL STATEMENTS



OXFORD COUNTY
ADMINISTRATION
BUILDING

County of Oxford
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December 31, 2024

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INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers of the County of Oxford

Opinion

We have audited the accompanying consolidated financial statements of the County of Oxford, which comprise the Consolidated Statement of Financial Position as at December 31, 2024 and the Consolidated Statements of Operations and Accumulated Surplus, Change in Net Financial Assets, Remeasurement Gains and Losses and Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the County of Oxford as at December 31, 2024 and its financial performance and its change in net financial assets, including remeasurement gains and losses, and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis of Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the County of Oxford in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the County of Oxford's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the County of Oxford or to cease operation, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the County of Oxford's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgement and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County of Oxford's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cause significant doubt on the County of Oxford's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our report. However, future events or conditions may cause the County of Oxford to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

June 11, 2025
London, Canada

LICENSED PUBLIC ACCOUNTANT

County of Oxford**Consolidated Statement of Financial Position****As at December 31, 2024** (comparative balances as at December 31, 2023)

	2024	2023
Financial assets		
Cash and cash equivalents	\$ 172,902,642	\$ 178,386,513
Short term investments (Note 2)	105,835,617	93,597,276
Accounts receivable (Note 4)	22,440,001	18,549,586
Loans receivable (Note 5)	815,484	1,037,596
	301,993,744	291,570,971
Liabilities		
Accounts payable and accrued liabilities	42,158,404	44,528,190
Deferred revenue (Note 6) (Note 19)	37,076,637	38,422,181
Employee future benefits (Note 7)	11,498,241	9,701,727
Asset retirement obligation (Note 9)	25,889,215	25,319,415
Net long term liabilities (Note 10)	32,751,880	34,746,319
Derivatives (Note 11)	148,158	208,761
	149,522,535	152,926,593
Net financial assets	152,471,209	138,644,378
Non financial assets		
Tangible capital assets (Schedule 1)	650,982,536	607,712,998
Capital work in progress	41,927,247	48,273,364
Inventories	199,451	189,575
Prepaid and deferred charges	829,771	1,000,792
	693,939,005	657,176,729
Accumulated surplus	\$ 846,410,214	\$ 795,821,107
Accumulated surplus is comprised of:		
Accumulated operating surplus (Note 12)	\$ 846,558,372	\$ 796,029,868
Accumulated remeasurement losses	(148,158)	(208,761)
	\$ 846,410,214	\$ 795,821,107

The accompanying notes are an integral part of these financial statements.

County of Oxford**Consolidated Statement of Operations and Accumulated Surplus****For the year ended December 31, 2024** (comparative balances for year ended December 31, 2023)

	Budget 2024 (Note 13)	Actual 2024	Actual 2023
Revenues			
Property taxes	\$ 89,187,934	\$ 88,747,353	\$ 76,299,074
User fees and charges	76,257,475	78,322,241	71,429,958
Government transfers (Note 16)	83,919,110	97,048,917	81,871,729
Investment income	9,448,769	10,427,911	10,928,761
Development charges	12,861,764	18,767,178	5,654,153
Provincial offences (Note 17)	995,000	1,335,869	1,357,203
Other	-	4,001,690	2,388,835
	272,670,052	298,651,159	249,929,713
Expenses			
General government	7,954,545	8,787,557	8,686,284
Protection to persons and property	3,293,253	3,320,149	2,708,894
Transportation services	22,999,610	29,235,435	24,201,047
Environmental services	56,051,900	66,184,197	55,313,307
Health services	26,553,721	36,579,540	32,233,099
Social and family services	72,200,535	76,076,836	69,485,891
Social housing	18,624,347	15,229,072	14,271,838
Oxford County Library	5,809,899	5,689,820	5,207,789
Recreation and cultural services	42,472	32,220	38,996
Planning and development	4,690,886	4,111,505	3,466,034
	218,221,168	245,246,331	215,613,179
Excess revenues over expenses before other	54,448,884	53,404,828	34,316,534
Other revenues (expenses)			
Gain on public health share change	-	-	18,632
Gain (loss) on disposal of capital assets	369,000	(2,876,324)	(2,287,731)
	369,000	(2,876,324)	(2,269,099)
Excess revenues over expenses (Schedule 2)	54,817,884	50,528,504	32,047,435
Accumulated operating surplus, beginning of year (Note 19)	796,029,868	796,029,868	763,982,433
Accumulated operating surplus, end of year	\$850,847,752	\$846,558,372	\$796,029,868

The accompanying notes are an integral part of these financial statements.

County of Oxford**Consolidated Statement of Change in Net Financial Assets****For the year ended December 31, 2024** (comparative balances for year ended December 31, 2023)

	Budget 2024	Actual 2024	Actual 2023
Excess revenues over expenses	\$ 54,817,884	\$ 50,528,504	\$ 32,047,435
Acquisition of tangible capital assets	(93,483,658)	(70,799,040)	(42,109,905)
Amortization of tangible capital assets	22,271,796	24,221,382	23,173,177
Loss on sale of tangible capital assets	-	2,876,324	2,287,731
Proportionate tangible capital asset change on public health share change	-	-	(71,109)
Proceeds from the sale of tangible capital assets	-	431,796	406,556
Decrease (increase) in capital work in progress	-	6,346,117	(15,881,961)
Decrease (increase) in inventory	-	(9,876)	45,886
Decrease (increase) in prepaid and deferred charges	-	171,021	(559,680)
Increase (decrease) in net financial assets excluding net remeasurement gains	(16,393,978)	13,766,228	(661,870)
Net remeasurement gains	-	60,603	152,497
Change in net financial assets	(16,393,978)	13,826,831	(509,373)
Net financial assets, beginning of year (Note 19)	138,644,378	138,644,378	139,153,751
Net financial assets, end of year	\$122,250,400	\$152,471,209	\$138,644,378

The accompanying notes are an integral part of these financial statements.

County of Oxford**Consolidated Statement of Remeasurement Gains and Losses****For the year ended December 31, 2024** (comparative balances for year ended December 31, 2023)

	Actual 2024	Actual 2023
Accumulated remeasurement losses, beginning of year	\$(208,761)	\$ (361,258)
Unrealized gain attributable to derivatives	60,603	152,497
Net change in remeasurement gain for the year	60,603	152,497
Accumulated remeasurement losses, end of the year	\$(148,158)	\$(208,761)

The accompanying notes are an integral part of these financial statements.

County of Oxford**Consolidated Statement of Cash Flows****For the year ended December 31, 2024** (comparative balances for year ended December 31, 2023)

	2024	2023
Operating activities		
Excess revenues over expenses	\$ 50,528,504	\$ 32,047,435
Non-cash changes to operations		
Amortization of tangible capital assets	24,221,382	23,173,177
Loss on disposal of capital assets	2,876,324	2,287,731
Employee future benefits	1,796,514	983,916
Accretion Expense	569,800	617,547
Changes in non-cash operating balances		
Accounts receivable	(3,890,415)	266,762
Loans receivable	222,112	227,427
Accounts payable and accrued liabilities	(2,369,786)	2,762,783
Deferred revenue	(1,345,544)	12,279
Inventories	(9,876)	45,886
Prepaid and deferred charges	171,021	(559,680)
Net change in cash from operating	<u>72,770,036</u>	<u>61,865,263</u>
Capital activities		
Acquisition of tangible capital assets	(70,799,040)	(42,109,905)
Proceeds from the sale of tangible capital assets	431,796	406,556
Proportionate asset change on public health share change	-	(71,109)
Decrease (increase) in work in progress	6,346,117	(15,881,961)
Net change in cash from capital	<u>(64,021,127)</u>	<u>(57,656,419)</u>
Financing activities		
Proceeds from long term debt	2,937,038	505,163
Long term debt principal repayments	(4,931,477)	(2,407,897)
Proportionate long term debt on public health share change	-	54,823
Net change in cash from financing	<u>(1,994,439)</u>	<u>(1,847,911)</u>
Increase in cash and cash equivalents	6,754,470	2,360,933
Cash and short term investments, beginning of year	<u>271,983,789</u>	<u>269,622,856</u>
Cash and short term investments, end of year	<u>\$278,738,259</u>	<u>\$271,983,789</u>
Comprised of:		
Cash and cash equivalents	172,902,642	178,386,513
Short term investments	105,835,617	93,597,276
	<u>\$278,738,259</u>	<u>\$271,983,789</u>

The accompanying notes are an integral part of these financial statements.

County of Oxford

Notes to the Consolidated Financial Statements

December 31, 2024

The County of Oxford ("County") is an upper-tier municipality in the Province of Ontario, Canada. It conducts its operations guided by the provisions of provincial statutes such as the Municipal Act, Municipal Affairs Act and related legislation. The County of Oxford is comprised of the City of Woodstock, Towns of Ingersoll and Tillsonburg and the Townships of Blandford-Blenheim, East Zorra-Tavistock, Norwich, South-West Oxford and Zorra.

1. Significant accounting policies

The consolidated financial statements of the County of Oxford are the representation of management prepared in accordance with Canadian public sector accounting standards established by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada ("CPA Canada").

(a) Basis of Consolidation

Reporting entity

The consolidated financial statements reflect the assets, liabilities, revenues and expenses and changes in investment in tangible capital assets of the County. These statements comprise all services and enterprises accountable to the County and which are owned or controlled by the County.

Consolidated entities

In addition to the County's departments, the reporting entity includes the following:

Oxford County Library Board

All assets, liabilities, revenues and expenses between consolidated entities have been eliminated.

Proportionately consolidated entities

On May 1, 2018, Elgin St. Thomas Public Health and Oxford County Public Health, merged to form Oxford Elgin St. Thomas Health Unit (OESTHU). The County reports its share of assets, liabilities and resulting operations of any government partnerships in which it participates. The County participates in the Oxford Elgin St Thomas Health Unit to the extent of 56.3% (2023 - 56.3%) based on population.

Trust Funds

Trust funds and their related operations administered by the County are not consolidated, but are reported separately on the "Woodingford Lodge Resident Trust Fund Financial Statement".

(b) Basis of Accounting

Cash and Cash Equivalents

Management considers all highly liquid investments with maturity of 90 days or less at acquisition or redeemable on demand to be cash equivalents.

Short Term Investments

Portfolio investments are recorded at cost, unless there has been a decline in the market value which is other than temporary in nature, in which case the investments are written down to market value.

County of Oxford

Notes to the Consolidated Financial Statements

December 31, 2024

Non-Financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, determines the change in net financial assets for the year.

Government Transfer

Government transfers from the province or federal government are recognized in the consolidated financial statements in the period in which events giving rise to the transfers occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amount can be made.

Investment Income

Investment income earned on available funds and accumulated surplus is reported as revenue in the period earned. Investment income earned on development charges, reserve funds, water and wastewater reserves and the insurance reserve are added to the fund balance and forms parts of the deferred revenue and reserve balances.

Revenue Recognition

Revenue is recognized when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Taxation revenues are recognized when the tax is authorized and the taxable event has occurred. Additional property tax revenue can be added throughout the year, related to new properties that become occupied, or that become subject to property tax, using property assessments for billing purposes. Property taxes for these supplementary/omitted amounts are then billed according to the approved tax rate for the property class. Taxation revenues in any year may also be reduced as a result of reductions in assessment values arising from assessment and/or tax appeals. These assessment changes are recorded in the year the change is settled.

Charges for wastewater and water usage are recorded as user fees when billed. Connection fee revenues are recognized when the connection has been established.

Deferred Revenue

In accordance with PSAB requirements, obligatory reserve funds are reported as a component of deferred revenue. Development charge collections have been segregated, as required by the Development Charges Act, to finance a portion of the cost of growth-related capital projects. Revenue recognition occurs when the County has incurred the expenditure for the capital works for which the development charges were collected.

Revenues received for specific purposes which are externally restricted by legislation, regulation or agreement and are not available for general municipal purposes are accounted for as deferred revenue. The revenue is recognized in the year in which it is used for the specified purpose.

Inventories

Inventories held for consumption are recorded at the lower of cost and net realizable value.

County of Oxford
Notes to the Consolidated Financial Statements
December 31, 2024

Tangible Capital Assets

Tangible capital assets are recorded at cost less accumulated amortization. Cost includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation costs, installation costs, design and engineering fees, legal fees, and site preparation costs. Contributed tangible capital assets are recorded at fair value at the time of the donation, with a corresponding amount recorded as revenue. Amortization is recorded on a straight-line basis over the estimated life of the tangible capital asset commencing once the asset is available for productive use as follows:

General Capital:

Land	No amortization
Land Improvements	30 to 40 years
Buildings	30 to 40 years
Furnishings and fixtures	10 years
Library books	7 years
Machinery and equipment	10 to 30 years
Computer hardware and software	4 years
Vehicles	5 to 20 years

Infrastructure Capital:

Land	No amortization
Land Improvements	30 to 40 years
Buildings	30 to 99 years
Machinery and equipment	10 to 30 years
Linear	
Water and wastewater infrastructure	10 to 99 years
Roads and bridges	7 to 99 years

Capital work in progress are not amortized until the asset is available for use.

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt.

The County of Oxford has developed and implemented an Asset Management Plan (AMP) to provide evidence-based direction for its investment decisions by ensuring that financial resources are allocated based on reliable data and sound management practices. The AMP establishes standards of service for each asset class while managing an acceptable level of risk to ensure long-term sustainability and fiscal responsibility.

The County's AMP is fully compliant with applicable provincial legislation and aligns with best practices in asset management. In addition to traditional infrastructure assets, the County is in the process of integrating natural assets into its planning framework. This initiative recognizes the critical role that natural assets play in providing essential services and enhancing community resilience. The County is developing strategies to effectively manage and sustain these assets, ensuring their long-term viability and contribution to municipal service delivery. This approach supports a comprehensive, sustainable, and data-driven methodology to infrastructure investment, balancing financial stewardship with environmental and community well-being.

County of Oxford
Notes to the Consolidated Financial Statements
December 31, 2024

Loans Receivable

Loans receivable are recorded at cost less any amount for valuation allowance. Valuation allowances are made when collection is in doubt. Interest is accrued on loans receivable to the extent it is deemed collectable.

Asset Retirement Obligations

An asset retirement obligation is recognized when, as at the financial reporting date, all of the following criteria are met:

- there is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- the past transaction or event giving rise to the liability has occurred;
- it is expected that future economic benefits will be given up; and
- a reasonable estimate of the amount can be made.

Closure and post-closure care costs related to County-owned landfill sites; and buildings and underground pipes containing asbestos, are estimated and recognized as a liability and an increase in the cost of the asset at the time of acquisition. The liability is discounted annually over the same useful life as the asset's annual amortization expense, calculated in accordance with the County's depreciation policies. The liability is increased due to the passage of time and is recorded as accretion expense on Schedule 2 under Rent and Financial Expenses.

Foreign Currency

Foreign currency transactions are recorded at the exchange rate at the time of the transaction. Assets and liabilities denominated in foreign currencies are recorded at fair value using the exchange rate at the financial statement date. Unrealized foreign exchange gains and losses are recognized in the statement of remeasurement gains and losses until time of settlement when realized foreign exchange gains and losses are then recognized in the statement of operations.

County of Oxford
Notes to the Consolidated Financial Statements
December 31, 2024

Financial Instruments

Financial instruments including currency, derivatives and equities are recorded at fair value upon acquisition. Other financial instruments such as portfolio investments are recorded at cost or amortized cost unless management has elected to carry the instrument at fair value. Unrealized changes in fair value are recognized in the statement of remeasurement gains and losses until they are realized, then transferred to the statement of operations. Transaction costs incurred on the acquisition of financial instruments are expensed as incurred. All financial instruments are assessed for impairment on an annual basis. When a decline is determined to be other than temporary, the amount of the loss is reported in the statement of operations and any unrealized gain is adjusted through the statement of remeasurement gains and losses. At the time the financial instrument is sold, the unrealized gains and losses previously recognized in the statement of remeasurement gains and losses are reversed and recognized in the statement of operations.

Investments in debt are recorded at cost and interest income is reported in the statement of operations in the period earned while principal payments reduce the asset value. If the debt instrument has related interest rate swaps they are recorded at fair value and unrealized gains and losses are recognized on the same basis as other financial instruments.

Section 3855 of the CICA Handbook provides the following hierarchy for measuring fair value:

- Level 1: Unadjusted quoted market prices in active markets for identical assets or liabilities;
- Level 2: Observable or corroborated inputs, other than level 1, such as quoted prices for similar assets or liabilities in inactive markets or market data for substantially the full term of the assets or liabilities; and
- Level 3: Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets and liabilities.

Use of Estimates

The Canadian public sector accounting standards requires management to make estimates and assumptions in reporting amounts of assets and liabilities; and, disclosure of contingent assets and liabilities as at the date of the financial statements, and report revenue and expenditures at the time incurred during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future. Any adjustments arising from additional information will be reflected in the financial statements in the period of settlement. Significant estimates in these Consolidated Financial Statements include liability for Workplace Safety and Insurance Board; asset retirement obligations; and, historical cost and useful lives of tangible capital assets.

County of Oxford
Notes to the Consolidated Financial Statements
December 31, 2024

2. Short Term Investments

The County's investment activities are governed by the Municipal Act and the County's investment policy. The short term investments of \$105,835,617 (2023 - \$93,597,276) are recorded at cost. The investments have a market value of \$106,753,836 (2023 - \$92,715,866). The market value represents the realizable value of the investments if they were sold on December 31, 2024. Accordingly, only realized gains and losses are recognized in the Consolidated Statement of Operations and Accumulated Surplus.

	2024	2023
Schedule I Canadian Banks - <i>rates ranging from 1.13% to 5.58% with maturity dates ranging from 2025 to 2029</i>	\$ 52,483,595	\$ 54,443,590
Credit Unions - <i>rates ranging from 5.25% to 5.71% with maturity dates in 2025</i>	11,718,595	13,260,033
Canadian Municipalities - <i>rates ranging from 2.11% to 5.79% with maturity dates ranging from 2025 to 2043</i>	5,629,502	5,446,467
Provincial Governments - <i>rates ranging from 2.05% to 2.60% with maturity dates ranging from 2025 to 2031</i>	17,277,737	10,335,507
Federal Government - <i>rates ranging from 2.15% to 4.25% with maturity dates ranging from 2025 to 2031</i>	18,726,188	10,111,679
	<u>\$105,835,617</u>	<u>\$ 93,597,276</u>

3. Trust Funds

Trust funds administered by the County of Oxford amounting to \$24,769 (2023 - \$44,066) have not been included in the Consolidated Statement of Financial Position nor have their operations been included in the Consolidated Statement of Operations and Accumulated Surplus.

4. Accounts Receivable

Accounts Receivable are reported net of allowance for doubtful accounts of \$142,081 (2023 - \$134,599).

5. Loans Receivable

The County has issued loans to properties for the extension of water and/or wastewater services. Interest rates range from 2.90% to 5.72%, and have repayment terms continuing until 2034. Property owners have assumed responsibility for paying the interest and principal charges for the debt.

County of Oxford
Notes to the Consolidated Financial Statements
December 31, 2024

6. Deferred Revenue

The deferred revenue balance is comprised of the following:

	2024	2023
Development charges	\$ 21,277,083	\$ 20,894,861
Federal Gas Tax	2,723,159	2,218,014
Ontario Community Infrastructure Fund	3,225,923	6,976,072
Safe Restart Agreement	682,804	3,616,603
Other (Note 19)	9,167,668	4,716,631
	<u>\$ 37,076,637</u>	<u>\$ 38,422,181</u>

7. Employee Future Benefits

The County provides certain employee benefits which have been funded as noted below:

	2024	2023
Workplace Safety & Insurance Board	<u>\$ 11,498,241</u>	<u>\$ 9,701,727</u>

Liability for Workplace Safety & Insurance (WSIB)

The County (excluding the Library employees) is a Schedule II employer under the Workplace Safety and Insurance Act. As a Schedule II employer, the County assumes liability for any awards made under the Act. A comprehensive actuarial valuation of the future liability for WSIB benefits was conducted in 2024, which covers the period from December 31, 2024 to December 31, 2026. The next actuarial valuation review will be conducted 2027.

The significant actuarial assumptions adopted in estimating the County's WSIB liabilities are as follows:

	2024	2023
Discount rate	4.50%	2.75%
Expected future WSIB payments per lost time injury		
County	259%	389%
Woodingford Lodge	125%	125%
Paramedic Services	278%	229%
Healthcare inflation	CPI + 2.00%	CPI + 2.00%
WSIB administration rate	20%	27%
Lost time injury count		
County	6	3
Woodingford Lodge	18	6
Paramedic Services	14	11

County of Oxford
Notes to the Consolidated Financial Statements
December 31, 2024

7. Employee Future Benefits Continued

Information about the County's WSIB liability is as follows:

	2024	2023
Liability obligation, beginning of year	\$ 9,701,727	\$ 8,717,811
Current service cost	2,707,743	1,666,600
Interest expense	489,620	296,998
Actuarial loss	359,954	1,626,682
Benefits paid	(1,731,486)	(1,203,659)
Accrued benefit obligation, end of year	11,527,558	11,104,432
Unamortized net actuarial gain	(29,317)	(1,402,705)
Liability obligation, end of year	<u>\$ 11,498,241</u>	<u>\$ 9,701,727</u>

Information about the County's WSIB expenses recognized in the period is as follows:

	2024	2023
Current period benefit cost	\$ 2,707,743	\$ 1,666,600
Amortization of net actuarial loss-December 31, 2023	106,660	-
Amortization of net actuarial loss-December 31, 2020	108,230	108,230
Amortization of net actuarial loss-December 31, 2017	165,376	165,376
Amortization of net actuarial gain-December 31, 2014	(49,629)	(49,629)
Interest expense	489,620	296,998
Total expenditure	<u>\$ 3,528,000</u>	<u>\$ 2,187,575</u>

A reserve has been accumulated to fund this obligation. It is funded as follows:

	2024	2023
Workplace Safety and Insurance Board (Note 12)	<u>\$ 2,262,042</u>	<u>\$ 3,467,128</u>

8. Pension Contributions

The County makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of members of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of services and rates of pay. The amount contributed to OMERS for 2024 was \$5,470,561 (2023 - \$4,793,013) for the current service and is included as an expenditure on the Consolidated Statement of Operations and Accumulated Surplus. The County had no obligation, as at December 31, 2024, under the past service provisions. The OMERS funding ratio for 2024 is 98.0% (2023 - 97.0%).

County of Oxford
Notes to the Consolidated Financial Statements
December 31, 2024

9. Asset Retirement Obligations

The County's asset retirement obligations consist of the following obligations:

(a) Landfill Obligation

The County owns and operates one active landfill site. The liability for the closure of operational sites and post-closure care has been recognized under *PS 3280 - Asset Retirement Obligations*, for each active cell within the landfill site. The costs are based on presently known obligations that will exist at the estimated year of closure of each cell and for 25 years post closure.

The landfill has a remaining estimated useful life of 29 years (2023 - 29 years). The remaining estimated useful life is estimated based on remaining waste capacity which can fluctuate based on diversion efforts. Post-closure care is estimated to be required for 25 years from the date of site closure. The related asset retirement costs were discounted to December 31, 2024 using a discount rate of 2.5% per annum.

(b) Asbestos Obligation

The County owns and operates several buildings and underground pipes that are known to have asbestos, which is subject to health and safety regulatory requirements if disturbed or removed. In accordance with the adoption of *PS 3280 - Asset Retirement Obligations*, the County recognized an obligation related to the removal of the asbestos. Remaining useful lives are determined on an individual asset basis ranging from 3 to 85 years. The related asset retirement costs were discounted to December 31, 2024 using a discount rate of 2.5% per annum.

Changes to the asset retirement obligation in the year are as follows.

	Landfill Closure	Asbestos Removal	2024	2023
Beginning of year	\$6,353,798	\$18,965,617	\$25,319,415	\$24,701,868
Accretion expense	158,845	474,005	632,850	617,547
Change in estimate	-	(63,050)	(63,050)	-
End of year	\$6,512,643	\$19,376,572	\$25,889,215	\$25,319,415

County of Oxford
Notes to the Consolidated Financial Statements
December 31, 2024

10. Net Long Term Liabilities

(a) The balance of long term liabilities reported on the Consolidated Statement of Financial Position is made up of the following:

	<u>2024</u>	<u>2023</u>
Total long term liabilities incurred by the County at various rates of interest ranging from 1.03% to 7.00% (2023 - 1.03% to 7.00%) with maturity dates ranging from January 2025 to December 2048	\$ 74,158,812	\$ 73,780,033
Long term liabilities assumed through consolidation by the County related to OESTHU, interest at 2.56% fixed through swap transaction, plus a credit spread fee of 0.69% for a total of 3.25% (2023 - 3.25%), maturing 2044	3,757,394	3,896,870
Of the long term liabilities shown above, the responsibility for payment of principal and interest charges has been assumed by other municipalities	(45,084,695)	(42,835,246)
Of the long term liabilities shown above, the responsibility for payment of principal and interest charges for tile drainage has been assumed by individuals	(79,631)	(95,338)
	<u>\$ 32,751,880</u>	<u>\$ 34,746,319</u>

(b) Of the net long term liabilities reported in (a) of this note, the minimum principal repayments required are estimated as follows:

2025	\$ 4,334,700
2026	4,142,865
2027	2,980,348
2028	2,245,543
2029	2,228,437
Thereafter	16,819,987
	<u>\$ 32,751,880</u>

(c) The net interest expense for the year ended December 31, 2024 was \$1,265,215 (2023 - \$1,281,366).

(d) The annual principal and interest payments required to service these liabilities are within the annual debt repayment limit prescribed by the Ministry of Municipal Affairs and Housing.

(e) The County is contingently liable for long term liabilities related to OESTHU, other municipalities and tile drainage as set out in Note 10 (a).

County of Oxford
Notes to the Consolidated Financial Statements
December 31, 2024

11. Derivatives

The Oxford Elgin St Thomas Health Unit entered into an interest rate swap agreement to finance the debt disclosed in Note 10. As a result, if the organization were to repay the long-term debt at December 31, 2024 an additional cost of \$148,158 would be incurred. The organization intends to carry the long-term debt to full maturity thereby forgoing the loss. Derivatives are classified as Level 3 Financial Instrument (Note 1).

	2024	2023
Fair value of Financial Derivatives Beginning of Year	\$ 208,761	\$ 361,258
Unrealized (Gains)	(60,603)	(152,497)
Fair Value of Financial Derivatives	<u>148,158</u>	<u>208,761</u>

12. Accumulated Surplus

	2024	2023
Surpluses (deficits)		
Operating fund	\$ (11,356,790)	\$ (17,882,649)
Invested in tangible capital assets	658,658,609	619,860,683
Unfunded asset retirement obligations	(25,889,215)	(25,319,415)
	<u>621,412,604</u>	<u>576,658,619</u>
Proportionate share of Oxford Elgin St Thomas Health Unit		
Operating fund (Note 19)	211,212	205,189
Invested in tangible capital assets	1,499,292	1,379,359
Reserves	559,203	-
	<u>2,269,707</u>	<u>1,584,548</u>
Reserves		
Working capital	6,100,000	6,100,000
General	11,693,964	11,977,091
Water and wastewater systems	106,072,033	104,562,971
Waste collection and disposal	1,143,799	1,800,960
Ambulance services	2,880,923	3,002,042
Social housing	13,887,386	10,440,754
Library	1,446,238	1,377,394
Workplace Safety and Insurance Board (WSIB)	2,262,042	3,467,128
Planning	527,818	597,998
Social and family services	2,506,572	2,902,219
Other purposes and capital expenses	54,399,623	51,221,951
	<u>202,920,398</u>	<u>197,450,508</u>
Reserve Fund		
Landfill	<u>19,955,663</u>	<u>20,336,193</u>
	<u>\$846,558,372</u>	<u>\$796,029,868</u>

County of Oxford
Notes to the Consolidated Financial Statements
December 31, 2024

13. Budget

The Financial Plan (Budget) By-Law adopted by Council on January 10, 2024 was prepared on a modified accrual basis consistent with the requirements of Section 289 of the Municipal Act, 2001. The 2024 actual balances, in accordance with the Canadian Public Sector Accounting Standards, are reported on a full accrual basis which includes; amortization of gains and losses on disposal of and certain revenues related to capital assets, but excludes debt repayment, capital asset costs and transfers of accumulated surplus. As a result, the budget figures presented in the Consolidated Statement of Operations and Accumulated Surplus represent the Financial Plan adopted by Council on January 10, 2024 with adjustments as follows:

	<u>2024</u>
Financial Plan (Budget) By-Law surplus for the year	\$ -
Add:	
Tangible capital assets	93,483,658
Debt principal repayment	4,382,595
Less:	
Amortization	22,271,796
Issuance of long term liabilities	13,947,172
Transfers from accumulated surplus	6,829,401
	<u><u>\$ 54,817,884</u></u>

14. Public Sector Salary Disclosure

In 2024, as defined in the Public Sector Disclosure Act 1996, 161 employees were paid a salary of \$100,000 or more by the County of Oxford.

15. Liability for Contaminated Sites

The County has adopted PSAB 3260 standard for the purpose of disclosing liabilities associated with remediation of contaminated sites. Accordingly, there is nothing to report for the purposes of these financial statements.

16. Oxford County Library Board

In 2024, the Oxford County Library Board received \$135,675 (2023 - \$135,675) from the Ministry of Tourism and Culture for the public library operating grant program and pay equity funding of \$3,229 (2023 - \$3,229). These amounts are included in government transfers on the Consolidated Statement of Operations and Accumulated Surplus.

County of Oxford

Notes to the Consolidated Financial Statements

December 31, 2024

17. Provincial Offences Administration

The County of Oxford is responsible for the administration of fines arising under the Provincial Offences Act ("POA"). The County performs court support, administration and collection functions for all related fines and fees and prosecutes matters under the POA. The POA is a procedural law for administering and prosecuting provincial offences, including but not limited to, those committed under the Highway Traffic Act, Compulsory Automobile Insurance Act, Trespass to Property Act, Liquor Licence Act and municipal by-laws. Offenders may pay fines at any Provincial Offences Administration office in Ontario, at which time the receipts are recorded in the Integrated Courts Operation Network system ("ICON"). The County recognizes fine revenue when the receipt of funds is recorded in ICON. Gross revenue for 2024 totals \$1,335,869 (2023 - \$1,357,203).

18. Oxford County Housing Debt Obligations

On January 1, 2000, the Province of Ontario transferred ownership of housing units to the County. Prior to 2000, the Province issued debentures related to housing properties now owned by the County. The debt obligation for these debentures remains with the Province and has varying maturity dates. The outstanding debt at December 31, 2024 is \$168,722 (2023 - \$327,582) and the principal repayments are scheduled as follows:

2025	168,722
------	---------

19. Comparative Balances

Certain balances have been reclassified to conform with the current financial statement presentation. The opening cost and accumulated amortization balances have been reclassified within Schedule 1.

In December 2024, the Oxford Elgin St. Thomas Health Unit financial statements finalized 2017 to 2021 settlements with the Ministry of Health. The net impact on the 2023 financial position opening balance were as follows:

	2023
Increase in deferred revenues	\$ (111,180)
Increase in net financial debt	\$ (111,180)
Decrease in accumulated surplus	\$ (111,180)

County of Oxford

Notes to the Consolidated Financial Statements

December 31, 2024

20. Segmented Information

General Government

General government is comprised of Council and general administration. These areas include CAO Office, Clerk, Council, Facilities, Fleet, Finance, Information Services and Human Resources.

Protection to Persons and Property

Provincial Offences Administration is responsible for providing administrative support for the Ontario Court of Justice. The Provincial Offences Act applies to all Ontario statutes (and regulations), municipal by-laws, and some federal contraventions. Protection to persons and property also includes flood control from conservation authorities and 911 services.

Transportation Services

Transportation is responsible for the delivery of municipal public works services related to the planning, development and maintenance of roadway systems.

Environmental Services

The environmental services include water supply and distribution, stormwater, wastewater treatment and collection, and waste diversion, collection and disposal.

Health Services

Health services are comprised public health and emergency medical services. Public health services works to improve the overall health of the population and overcome health inequalities by providing services to individuals and communities. Emergency medical services provides the County and surrounding areas with pre-hospital medical care and transportation services to the ill and injured in the community.

Social and Family Services

Social Services include social assistance, long-term care and child care services. Social assistance services provide financial, social and employment assistance to those that are less fortunate. Long-term care service provides health services for seniors who can no longer live at home. Child care services provide subsidized child care spaces and wage subsidies.

Social Housing

Social Housing is provided to help shelter individuals, families and elderly in need.

Oxford County Public Library Board

Oxford County Public Library Board provides resources and services in a variety of media to meet the needs of individuals and groups for education, information and personal development including recreation and leisure.

Recreation and Culture

Provides services related to recreation and cultural services within the County.

Planning and Development

Planning and development provides services related to property development and woodlands conservation within the County.

County of Oxford
Consolidated Schedule of Tangible Capital Assets
As at December 31, 2024

Schedule 1

Tangible capital assets are recorded at cost on the Consolidated Statement of Financial Position. The County has tangible capital assets with a net book value of \$41,927,247 (2023 - \$48,273,364) that are not being amortized as they are under construction. During the year there were no write-downs of assets (2023 - \$nil). Underground water and sewer systems in the amount of \$3,790,507 (2023 - \$2,242,763) were contributed to County and were recorded at their fair value at the time of contribution. The County has no tangible capital asset recognized at a nominal value. The County owns various works of art and historical treasures that have not been included as tangible capital assets.

The following charts summarize tangible capital asset balances by category for the year ended December 31, 2024:

	Cost Dec 31, 2023	Additions	Disposals	Cost Dec 31, 2024	Accumulated Amortization Dec 31, 2023	Amortization	Disposals	Accumulated Amortization Dec 31, 2024	Net Book Value Dec 31, 2024
	Note 19				Note 19				
General									
Land	\$20,876,046	\$3,727,312	\$1,003,648	\$23,599,710	\$-	\$-	\$-	\$-	\$23,599,710
Land improvements	13,297,591	359,125	-	13,656,716	2,439,757	440,818	-	2,880,575	10,776,141
Buildings	117,446,222	4,660,294	1,581,665	120,524,851	52,196,168	3,437,282	710,292	54,923,158	65,601,693
Vehicle	15,955,277	4,229,254	1,783,571	18,400,960	9,682,308	1,767,677	1,748,857	9,701,128	8,699,832
Furniture and fixtures	4,669,675	255,197	144,253	4,780,619	3,614,563	159,165	144,253	3,629,475	1,151,144
Machinery and equipment	11,760,609	3,612,193	815,655	14,557,147	6,107,944	957,137	599,034	6,466,047	8,091,100
Library books	1,341,740	210,282	216,369	1,335,653	601,829	191,677	216,369	577,137	758,516
Computer hardware	3,183,710	285,265	344,863	3,124,112	1,786,495	543,694	344,863	1,985,326	1,138,786
Total General	188,530,870	17,338,922	5,890,024	199,979,768	76,429,064	7,497,450	3,763,668	80,162,846	119,816,922
Infrastructure									
Land	\$6,639,115	\$-	\$34,800	\$6,604,315	\$-	\$-	\$-	\$-	\$6,604,315
Land improvements	13,493,192	58,970	-	13,552,162	4,481,512	284,296	-	4,765,808	8,786,354
Buildings	148,768,637	9,956,293	373,503	158,351,427	52,121,161	2,684,857	297,235	54,508,783	103,842,644
Machinery and equipment	34,666,658	6,354,588	286,364	40,734,882	16,125,275	1,353,809	33,447	17,445,637	23,289,245
Bridges	51,908,828	5,722,906	118,084	57,513,650	15,988,797	1,083,105	93,255	16,978,647	40,535,003
Water and Wastewater	303,317,819	11,626,426	1,115,421	313,828,824	91,777,384	4,013,136	547,799	95,242,721	218,586,103
Roads	253,305,294	19,740,935	1,061,058	271,985,171	135,994,222	7,304,729	835,730	142,463,221	129,521,950
Total Infrastructure	812,099,543	53,460,118	2,989,230	862,570,431	316,488,351	16,723,932	1,807,466	331,404,817	531,165,614
Total	\$1,000,630,413	\$70,799,040	\$8,879,254	\$1,062,550,199	\$392,917,415	\$24,221,382	\$5,571,134	\$411,567,663	\$650,982,536

County of Oxford**Consolidated Schedule of Segmented Disclosure****For the Year Ended December 31, 2024** (comparative balances for year ended December 31, 2023)**Schedule 2**

	General Government	Protection to Persons and Property	Transportation Services	Environmental Services	Health Services	Social and Family Services	Social Housing	Oxford County Public Library Board	Recreation and Culture	Planning and Development	Total	Total 2023
Revenues												
Property taxes	\$5,234,622	\$2,245,523	\$27,180,984	\$3,902,587	\$15,381,537	\$15,462,858	\$11,009,254	\$5,223,742	\$44,322	\$3,061,924	\$88,747,353	\$76,299,074
User fees and charges	3,188,817	-	3,094,299	60,019,274	266,157	8,121,413	2,957,594	86,981	-	587,706	78,322,241	71,429,958
Government transfers	617,150	45,649	10,558,576	2,022,070	20,246,213	54,830,170	8,535,591	138,904	-	54,594	97,048,917	81,871,729
Investment income	1,826,753	-	2,186,161	5,840,926	276,848	72,125	182,379	42,719	-	-	10,427,911	10,928,761
Development charges	56,565	-	7,106,862	11,150,265	45,024	-	-	248,432	-	160,030	18,767,178	5,654,153
Provincial offences	-	1,335,869	-	-	-	-	-	-	-	-	1,335,869	1,357,203
Other	-	-	-	3,790,507	178,173	20,344	-	12,666	-	-	4,001,690	2,388,835
	10,923,907	3,627,041	50,126,882	86,725,629	36,393,952	78,506,910	22,684,818	5,753,444	44,322	3,864,254	298,651,159	249,929,713
Expenses												
Wages and benefits	10,583,589	502,313	4,991,975	10,009,815	27,078,763	33,579,675	391,455	3,005,734	-	2,783,342	92,926,661	81,569,604
Materials and supplies	9,189,299	98,063	10,389,877	16,757,610	4,113,125	4,479,359	2,577,281	694,283	-	390,268	48,689,165	37,290,967
Contracted services	5,360,137	320,563	1,823,367	18,811,127	2,702,706	2,323,615	3,218,710	22,327	298	605,681	35,188,531	32,927,491
Rents and financial expenses	671,902	-	35,356	269,342	16,002	113,796	370,898	820	-	4,907	1,483,023	1,311,300
External transfers	848,213	2,162,325	-	-	100	30,859,854	7,601,862	-	-	-	41,472,354	38,059,274
Interfunctional transfers	(21,420,149)	236,885	3,560,692	10,767,716	1,499,486	2,949,195	500,442	1,579,222	-	326,511	-	-
Interest on long term debt	122,738	-	2,614	896,717	104,965	115,021	20,338	-	2,822	-	1,265,215	1,281,366
Amortization	3,431,828	-	8,431,554	8,671,870	1,064,393	1,656,321	548,086	387,434	29,100	796	24,221,382	23,173,177
	8,787,557	3,320,149	29,235,435	66,184,197	36,579,540	76,076,836	15,229,072	5,689,820	32,220	4,111,505	245,246,331	215,613,179
Excess revenues over expenses before other	2,136,350	306,892	20,891,447	20,541,432	(185,588)	2,430,074	7,455,746	63,624	12,102	(247,251)	53,404,828	34,316,534
Other revenues (expenses)												
Gain on public health share change	-	-	-	-	-	-	-	-	-	-	-	18,632
Gain (loss) on disposal	(92,257)	-	(143,812)	(1,049,179)	(3,137)	(122,729)	(1,446,648)	(18,562)	-	-	(2,876,324)	(2,287,731)
	(92,257)	-	(143,812)	(1,049,179)	(3,137)	(122,729)	(1,446,648)	(18,562)	-	-	(2,876,324)	(2,269,099)
Excess revenues over expenses	\$2,044,093	\$306,892	\$20,747,635	\$19,492,253	\$(188,725)	\$2,307,345	\$6,009,098	\$45,062	\$12,102	\$(247,251)	\$50,528,504	\$32,047,435



**Woodingford Lodge Resident Trust Fund
December 31, 2024**

INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers of the County of Oxford - Woodingford Lodge Resident Trust Fund

Opinion

We have audited the accompanying financial statements of the County of Oxford - Woodingford Lodge Resident Trust Fund, which comprise the Statement of Financial Position as at December 31, 2024 and the Statements of Operations and Accumulated Surplus, and Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the County of Oxford - Woodingford Lodge Resident Trust Fund as at December 31, 2024 and its financial performance and its change in cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis of Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the County of Oxford - Woodingford Lodge Resident Trust Fund in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the County of Oxford - Woodingford Lodge Resident Trust Fund's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the County of Oxford - Woodingford Lodge Resident Trust Fund or to cease operation, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the County of Oxford - Woodingford Lodge Resident Trust Fund's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgement and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County of Oxford - Woodingford Lodge Resident Trust Fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County of Oxford - Woodingford Lodge Resident Trust Fund's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our report. However, future events or conditions may cause the County of Oxford - Woodingford Lodge Resident Trust Fund to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

June 11, 2025
London, Canada

LICENSED PUBLIC ACCOUNTANT

County of Oxford**Woodingford Lodge Resident Trust Fund****Statement of Operations and Accumulated Surplus****For the year ended December 31, 2024** (comparative balances for year ended December 31, 2023)

	2024	2023
Revenues		
Capital	\$ 73,525	\$ 86,124
Expenses		
Resident withdrawals	92,822	68,203
Excess revenues over expense (expenses over revenues)	(19,297)	17,921
Accumulated surplus, beginning of year	44,066	26,145
Accumulated surplus, end of year	<u>\$ 24,769</u>	<u>\$ 44,066</u>

Statement of Financial Position**As at December 31, 2024** (comparative balances for year ended December 31, 2023)

	2024	2023
Assets		
Cash	<u>\$ 24,769</u>	<u>\$ 40,466</u>
Accumulated surplus	<u>\$ 24,769</u>	<u>44,066</u>

The summary of significant accounting policies are an integral part of this financial statement.

County of Oxford**Woodingford Lodge Resident Trust Fund****Statement of Cash Flows****For the year ended December 31, 2024** (comparative balances for year ended December 31, 2023)

	<u>2024</u>	<u>2023</u>
Operating activities		
Excess revenues over expenses (expenses over revenues)	\$ (19,297)	\$ 17,921
Increase (decrease) in cash	(19,297)	17,921
Cash, beginning of year	<u>44,066</u>	<u>26,145</u>
Cash, end of year	<u><u>\$ 24,769</u></u>	<u><u>\$ 44,066</u></u>

The summary of significant accounting policies are an integral part of this financial statement.

County of Oxford
Woodingford Lodge Resident Trust Fund
Summary of Significant Accounting Policies
December 31, 2024

Basis of Consolidation

The County of Oxford is an upper-tier municipality in the Province of Ontario, Canada. It conducts its operations guided by the provisions of provincial statutes such as the Municipal Act, Municipal Affairs Act and related legislation. The trust fund's financial statements are the representation of management prepared in accordance with Canadian public sector accounting standards established by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada ("CPA Canada").

(i) The trust fund's financial statements reflect the assets, liabilities, revenues and expenses of the County's Woodingford Lodge Resident Trust Fund.

Revenue Recognition

Revenue is recognized when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Use of Estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period. Actual results could differ from management's best estimates as additional information becomes available in the future.

Tangible Capital Assets

Woodingford Lodge Resident Trust Fund does not have any capital assets.

OXFORD ELGIN ST. THOMAS HEALTH UNIT

Operating as

SOUTHWESTERN PUBLIC HEALTH

Financial Statements

December 31, 2024

SOUTHWESTERN PUBLIC HEALTH

Financial Statements

For the Year Ended December 31, 2024

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MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying financial statements are the responsibility of the management of Southwestern Public Health and have been prepared in accordance with Canadian public sector accounting standards.

These financial statements include:

- Independent Auditors' report
- Statement of Financial Position
- Statement of Operations and Accumulated Surplus
- Statement of Change in Net Financial Debt
- Statement of Remeasurement Gains and Losses
- Statement of Cash Flows
- Notes to the Financial Statements
- Schedule of Expenditures

The Chief Executive Officer and the Chief Financial Officer are responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing the financial statements before they are submitted to the Board for approval.

The integrity and reliability of Southwestern Public Health reporting systems are achieved through the use of formal policies and procedures, the careful selection of employees and an appropriate division of responsibilities. These systems are designed to provide reasonable assurance that the financial information is reliable and accurate.

The financial statements have been audited on behalf of the Board of Health, Inhabitants and Ratepayers of the participating municipalities of the County of Oxford, County of Elgin and City of St. Thomas by Graham Scott Enns LLP in accordance with Canadian generally accepted auditing standards.



Cynthia St. John
Chief Executive Officer



Monica Nusink
Chief Financial Officer

St. Thomas, Ontario
May 22, 2025



GRAHAM SCOTT ENNS LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT

To the **Board of Health, Members of Council, Inhabitants and Ratepayers** of the participating municipalities of the County of Oxford, County of Elgin and City of St. Thomas:

Opinion

We have audited the financial statements of **Southwestern Public Health**, which comprise the statement of financial position as at December 31, 2024, and the statement of operations and accumulated surplus, statement of changes in net debt, statement of remeasurement gains and losses, statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the organization's financial statements present fairly, in all material respects, the financial position of the organization as at December 31, 2024, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the organization's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.



GRAHAM SCOTT ENNS LLP
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INDEPENDENT AUDITORS' REPORT (CONTINUED)

Auditors' Responsibilities for the Audit of the Financial Statements (Continued)

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

St. Thomas, Ontario

May 22, 2025

Graham Scott Enns LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

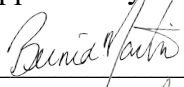
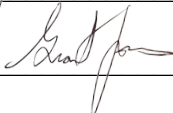
Licensed Public Accountants

SOUTHWESTERN PUBLIC HEALTH

Statement of Financial Position December 31, 2024

	2024	(Note 12) 2023
	<u>\$</u>	<u>\$</u>
FINANCIAL ASSETS		
Cash	5,072,976	3,991,551
Accounts receivable	799,681	424,800
Government remittance receivable	<u>174,770</u>	<u>117,509</u>
	<u>6,047,427</u>	<u>4,533,860</u>
FINANCIAL LIABILITIES		
Accounts payable and accrued liabilities	1,673,254	1,391,252
Deferred revenue (Note 6)	98,205	1,823,921
Due to Province of Ontario (Note 12)	3,023,442	1,034,207
Long-term debt (Note 8)	6,681,000	6,929,000
Derivative (Note 9)	<u>263,439</u>	<u>371,197</u>
	<u>11,739,340</u>	<u>11,549,577</u>
NET FINANCIAL DEBT (PAGE 6)	<u>(5,691,913)</u>	<u>(7,015,717)</u>
NON-FINANCIAL ASSETS		
Prepaid expenses	117,343	80,364
Tangible capital assets (Note 7)	<u>9,346,881</u>	<u>9,381,629</u>
	<u>9,464,224</u>	<u>9,461,993</u>
TOTAL NET ASSETS	<u>3,772,311</u>	<u>2,446,276</u>
TOTAL NET ASSETS ARE COMPRISED OF THE FOLLOWING:		
ACCUMULATED SURPLUS (NOTE 5)	4,035,750	2,817,473
ACCUMULATED REMEASUREMENT GAINS AND LOSSES (PAGE 7)	<u>(263,439)</u>	<u>(371,197)</u>
	<u>3,772,311</u>	<u>2,446,276</u>

Approved by the Board:


 _____ Director

 _____ Director

The accompanying notes are an integral part of these financial statements.

SOUTHWESTERN PUBLIC HEALTH

Statement of Operations and Accumulated Surplus For the Year Ended December 31, 2024

	(Note 16) Budget 2024 <u>\$</u>	2024 <u>\$</u>	(Note 12) 2023 <u>\$</u>
REVENUES			
Operating grants			
Municipal:			
County of Elgin	1,852,600	1,852,600	1,351,194
City of St. Thomas	1,528,845	1,528,845	1,115,063
County of Oxford	4,346,038	4,346,038	3,169,783
Province of Ontario (Note 10)	17,490,719	16,887,607	17,209,082
Public Health Agency of Canada (Note 11)	269,487	272,773	182,940
Locally Driven Collaborative Projects	<u>-</u>	<u>19,000</u>	<u>4,894</u>
Total operating grants	<u>25,487,689</u>	<u>24,906,863</u>	<u>23,032,956</u>
Other:			
Other fees and recoveries	54,575	94,243	121,776
Clinics	24,000	25,036	23,880
Interest	<u>57,000</u>	<u>226,962</u>	<u>221,209</u>
Total other revenue	<u>135,575</u>	<u>346,241</u>	<u>366,865</u>
TOTAL REVENUES	25,623,264	25,253,104	23,399,821
EXPENDITURES - SCHEDULE (PAGE 25)	<u>25,623,264</u>	<u>24,034,827</u>	<u>22,821,425</u>
EXCESS OF REVENUES OVER EXPENDITURES	-	1,218,277	578,396
ACCUMULATED SURPLUS, BEGINNING OF YEAR, AS PREVIOUSLY STATED	<u>2,817,473</u>	<u>2,817,473</u>	<u>2,436,767</u>
PRIOR PERIOD ADJUSTMENT - SETTLEMENTS (NOTE 12)	<u>-</u>	<u>-</u>	<u>(197,690)</u>
SURPLUS, BEGINNING OF YEAR, AS RESTATED	<u>2,817,473</u>	<u>2,817,473</u>	<u>2,239,077</u>
ACCUMULATED SURPLUS, END OF YEAR (NOTE 5)	<u>2,817,473</u>	<u>4,035,750</u>	<u>2,817,473</u>

The accompanying notes are an integral part of these financial statements.

SOUTHWESTERN PUBLIC HEALTH

Statement of Change in Net Financial Debt For the Year Ended December 31, 2024

	(Note 16) Budget 2024 \$	2024 \$	2023 \$
EXCESS OF REVENUES OVER EXPENDITURES	-	1,218,277	578,396
Amortization of tangible capital assets	-	538,090	604,734
Acquisition of tangible capital assets	-	(503,342)	(686,495)
Change in prepaid expenses	-	(36,979)	(16,834)
Prior period adjustment (Note 12)	-	-	(197,690)
Remeasurement gain	-	107,758	271,154
	-	1,323,804	553,265
DECREASE IN NET FINANCIAL DEBT	-	1,323,804	553,265
NET FINANCIAL DEBT, BEGINNING OF YEAR	(7,015,717)	(7,015,717)	(7,568,982)
NET FINANCIAL DEBT, END OF YEAR	(7,015,717)	(5,691,913)	(7,015,717)

The accompanying notes are an integral part of these financial statements.

SOUTHWESTERN PUBLIC HEALTH

Statement of Remeasurement Gains and Losses For the Year Ended December 31, 2024

	2024	(Note 12) 2023
	<u>\$</u>	<u>\$</u>
ACCUMULATED REMEASUREMENT GAINS AND (LOSSES), BEGINNING OF YEAR	(371,197)	(642,351)
Unrealized gains attributable to derivatives	<u>107,758</u>	<u>271,154</u>
ACCUMULATED REMEASUREMENT GAINS AND (LOSSES), END OF YEAR	<u>(263,439)</u>	<u>(371,197)</u>

The accompanying notes are an integral part of these financial statements.

SOUTHWESTERN PUBLIC HEALTH

Statement of Cash Flows For the Year Ended December 31, 2024

	2024	(Note 12) 2023
	<u>\$</u>	<u>\$</u>
OPERATING ACTIVITIES		
Excess of revenues over expenditures	1,218,277	578,396
Items not involving cash:		
Amortization of tangible capital assets	538,090	604,734
Prior period adjustment (Note 12)	<u>-</u>	<u>(197,690)</u>
	<u>538,090</u>	<u>407,044</u>
Change in non-cash working capital balances:		
Accounts receivable	(374,881)	(122,435)
Government remittances receivable	(57,261)	8,746
Prepaid expenses	(36,979)	(16,834)
Accounts payable and accrued liabilities	282,002	(368,918)
Deferred revenue	(1,725,716)	(16,162)
Due to Province of Ontario	<u>1,989,235</u>	<u>(3,718,016)</u>
	<u>1,832,767</u>	<u>(3,248,179)</u>
CAPITAL ACTIVITIES		
Net acquisition of tangible capital assets	<u>(503,342)</u>	<u>(686,495)</u>
FINANCING ACTIVITIES		
Repayment to long-term debt	<u>(248,000)</u>	<u>(241,000)</u>
NET CHANGE IN CASH DURING THE YEAR	1,081,425	(4,175,674)
CASH, BEGINNING OF YEAR	<u>3,991,551</u>	<u>8,167,225</u>
CASH, END OF YEAR	<u><u>5,072,976</u></u>	<u><u>3,991,551</u></u>

The accompanying notes are an integral part of these financial statements.

SOUTHWESTERN PUBLIC HEALTH

Notes to the Financial Statements For the Year Ended December 31, 2024

PURPOSE OF ORGANIZATION

Southwestern Public Health (the "organization") provides public health services to the residents of the City of St. Thomas, County of Elgin and the County of Oxford and is accountable to the Province of Ontario as outlined in the Health Protection and Promotion Act.

1. CHANGE IN ACCOUNTING POLICIES

On January 1, 2024 the organization adopted accounting policies to conform to new standards issued under Canadian Public Sector Accounting Standards. The organization adopted the following standards which had the following impact:

- PS 3400 - Revenue - This standard will impact the timing of the revenue reported by the organization. There is no impact on the organization's financial reporting as a result of the adoption of this standard.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the organization are prepared by management in accordance with Canadian Public Sector Accounting Standards. Significant aspects of the accounting policies adopted by the organization are as follows:

Basis of Accounting

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the creation of a legal obligation to pay.

Revenue Recognition

Government transfers are recognized in the financial statements as revenues in the financial period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met including performance and return requirements, and reasonable estimates of the amounts can be determined. Any amount received but restricted is recorded as deferred revenue in accordance with Section 3100 of the Public Sector Accounting Handbook and recognized as revenue in the period in which the resources are used for the purpose specified.

Unrestricted contributions are recognized as revenues when received or receivable if the amount to be received is reasonable estimated and collection is reasonable assured.

SOUTHWESTERN PUBLIC HEALTH

Notes to the Financial Statements For the Year Ended December 31, 2024

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accounting Estimates

The preparation of these financial statements is in conformity with Canadian Public Sector Accounting Standards which requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the current period. These estimates are reviewed periodically and adjustments are made to income as appropriate in the year they become known.

In particular, the organization uses estimates when accounting for certain items, including:

Due to Province of Ontario
Useful lives of tangible capital assets

Tangible Capital Assets

Tangible capital assets are recorded at cost, which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets, excluding land are amortized on a straight-line basis over their estimated useful lives as follows:

Land improvements	20 years
Building	40 years
Roof	20 years
Component equipment	24 years
Computer equipment	4 years

Amortization begins the first month of the year following the year the asset is placed in service and to the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

Deferred Revenue

The organization administers other public health programs funded by the Province of Ontario and reported on a Provincial fiscal year end of March 31st. Any unexpended funding for these programs at December 31st is reported as deferred revenue on the statement of financial position. Additionally the organization receives certain grants and other funding from external sources for administering public health programs and may defer funds not spent at December 31st if the respective funding agreement has a term beyond the year end.

SOUTHWESTERN PUBLIC HEALTH

Notes to the Financial Statements For the Year Ended December 31, 2024

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Financial Instruments

The organization's financial instruments consist of cash , accounts receivable, accounts payable and accrued liabilities, deferred revenues, due to Province, long-term debt, and derivatives.

The organization's financial instruments are measured as follows:

- i. Cash at fair value;
- ii. Portfolio investments at fair value (if any);
- iii. Accounts receivable at amortized cost;
- iv. Accounts payable and accrued liabilities at amortized cost;
- v. Long-term debt at amortized cost;
- vi. Derivative at fair value.

The fair value is determined as follows:

- i. Level 1 - Fair value measurements are those derived from quoted prices (in active markets);
- ii. Level 2 - Fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the assets, either directly (i.e. as prices) or indirectly (i.e. derived from prices);
- iii. Level 3 - Fair value measurements are those derived from valuation techniques that include inputs for the asset that are not based on observable data (unobservable inputs).

For financial instruments measured using amortized cost the transaction costs and any other fees are expensed as incurred.

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of remeasurement gains and losses.

All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations.

The organization uses derivative financial instruments, including an interest rate swap agreement, in its management of exposures to fluctuations in interest rates. An interest rate swap is a derivative financial contract between two parties who agree to exchange fixed rate interest payments for floating rate payments on a predetermined notional amount and term. Derivatives are recorded at fair value and in determining the fair value, the credit risk of both counterparts are considered.

SOUTHWESTERN PUBLIC HEALTH

Notes to the Financial Statements For the Year Ended December 31, 2024

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Employee Benefit Plans

The organization accounts for its participation in the Ontario Municipal Employees Retirement System (OMERS), a multi-employer public sector pension fund, as a defined contribution plan. The OMERS plan specifies the retirement benefits to be received by the employees based on the length of service and pay rates. Employee benefits include post employment benefits. Post employment benefits are subject to actuarial valuations and are accrued in accordance with the projected benefit method, prorated on service and management's best estimate of salary escalation and retirement ages of employees. Any actuarial gains and losses related to past service of employees are amortized over the expected average remaining service period.

Asset retirement obligations

The organization may be exposed to obligations of remediation associated with their tangible capital assets. If a legal obligation exists of remediation for a tangible capital asset then the organization would be required to set up an estimated future cost and liability associated with these obligations. As at December 31, 2024 there were no tangible capital assets that organization has controlled, constructed, owned or used that would have a legal obligation of remediation.

3. RECONCILIATION FOR MINISTRY OF HEALTH SETTLEMENT PURPOSES

	2024	2023
	<u>\$</u>	<u>\$</u>
Excess of Revenues over Expenditures	1,218,277	578,396
Reconciling items:		
Principal portion of long-term debt	(248,000)	(241,000)
Vacation and compensating time change	(7,785)	25,506
Amortization	538,090	604,734
Eligible expenses transferred to tangible capital assets	<u>(503,342)</u>	<u>(686,495)</u>
Excess of Revenues over Expenditures for Ministry of Health Purposes	<u>997,240</u>	<u>281,141</u>

4. LINE OF CREDIT

The organization has a revolving line of credit with Royal Bank of Canada. The line of credit bears interest at a rate of prime plus 0.25% and are authorized to a maximum of \$800,000. Amounts are advanced and repaid in increments of \$5,000. At year end, the organization has been advanced \$nil (2023 - \$nil) on this facility.

SOUTHWESTERN PUBLIC HEALTH

Notes to the Financial Statements For the Year Ended December 31, 2024

5. ACCUMULATED SURPLUS

The accumulated surplus consists of the following individual fund surplus/(deficit) and reserves as follows:

	2024	(Note 12) 2023
	<u>\$</u>	<u>\$</u>
SURPLUS		
General reserve	120,053	307,034
Prior period adjustment (Note 12)	-	(197,690)
Levy to be returned to Municipalities	255,500	255,500
Contingency reserve, set aside by the Board	994,316	-
Invested in tangible capital assets	<u>9,346,881</u>	<u>9,381,629</u>
	10,716,750	9,746,473
AMOUNTS TO BE RECOVERED		
Net long-term debt	<u>(6,681,000)</u>	<u>(6,929,000)</u>
ACCUMULATED SURPLUS	<u><u>4,035,750</u></u>	<u><u>2,817,473</u></u>

Per the existing Board of Health policy concerning reserve funds and an established maximum of 5% of total operating budgets for unforeseen program and service expenditures.

6. DEFERRED REVENUE

	2024	2023
	<u>\$</u>	<u>\$</u>
Low German Needs Assessment	63,267	67,392
Sewage Inspection Program	17,175	17,175
Public Health Agency of Canada	9,067	9,067
Healthy Babies Healthy Children (March 31, 2025)	8,696	-
IPAC Hub Infection (March 31, 2024)	-	65,073
Locally Driven Collaborative Projects (March 31, 2024)	-	53,222
Healthy Babies Healthy Children (March 31, 2024)	-	41,503
Needle Syringe Program (March 31, 2024)	-	29,643
Prenatal and Postnatal Nurse Practitioner (March 31, 2024)	-	846
Ontario Seniors Dental Care Program Capital:		
New Fixed Site (March 31, 2024)	<u>-</u>	<u>1,540,000</u>
Total Deferred Revenue	<u><u>98,205</u></u>	<u><u>1,823,921</u></u>

SOUTHWESTERN PUBLIC HEALTH

Notes to the Financial Statements For the Year Ended December 31, 2024

7. TANGIBLE CAPITAL ASSETS

December 31, 2024

Cost	Opening \$	Additions \$	Disposals \$	Ending \$
Land	572,909	-	-	572,909
Land improvements	161,330	-	-	161,330
Building	7,984,713	180,741	-	8,165,454
Roof	157,000	-	-	157,000
Building component equipment	2,484,109	122,947	-	2,607,056
Computer equipment	<u>2,709,968</u>	<u>199,654</u>	<u>-</u>	<u>2,909,622</u>
	<u>14,070,029</u>	<u>503,342</u>	<u>-</u>	<u>14,573,371</u>
Accumulated Amortization	Opening \$	Amortization \$	Disposals \$	Ending \$
Land improvements	72,603	8,067	-	80,670
Building	1,710,348	199,618	-	1,909,966
Roof	70,650	7,850	-	78,500
Building component equipment	604,571	89,050	-	693,621
Computer equipment	<u>2,230,228</u>	<u>233,505</u>	<u>-</u>	<u>2,463,733</u>
	<u>4,688,400</u>	<u>538,090</u>	<u>-</u>	<u>5,226,490</u>
Net Book Value	Opening \$			Ending \$
Land	572,909			572,909
Land improvements	88,727			80,660
Building	6,274,365			6,255,488
Roof	86,350			78,500
Building component equipment	1,879,538			1,913,435
Computer equipment	<u>479,740</u>			<u>445,889</u>
	<u>9,381,629</u>			<u>9,346,881</u>

SOUTHWESTERN PUBLIC HEALTH

Notes to the Financial Statements For the Year Ended December 31, 2024

7. TANGIBLE CAPITAL ASSETS (CONTINUED)

December 31, 2023

Cost	Opening \$	Additions \$	Disposals \$	Ending \$
Land	572,909	-	-	572,909
Land improvements	161,330	-	-	161,330
Building	7,971,153	13,560	-	7,984,713
Roof	157,000	-	-	157,000
Building component equipment	1,934,844	549,265	-	2,484,109
Computer equipment	<u>2,586,298</u>	<u>123,670</u>	<u>-</u>	<u>2,709,968</u>
	<u>13,383,534</u>	<u>686,495</u>	<u>-</u>	<u>14,070,029</u>
Accumulated Amortization	Opening \$	Amortization \$	Disposals \$	Ending \$
Land improvements	64,536	8,067	-	72,603
Building	1,511,069	199,279	-	1,710,348
Roof	62,800	7,850	-	70,650
Building component equipment	538,406	66,165	-	604,571
Computer equipment	<u>1,906,855</u>	<u>323,373</u>	<u>-</u>	<u>2,230,228</u>
	<u>4,083,666</u>	<u>604,734</u>	<u>-</u>	<u>4,688,400</u>
Net Book Value	Opening \$			Ending \$
Land	572,909			572,909
Land improvements	96,794			88,727
Building	6,460,084			6,274,365
Roof	94,200			86,350
Building component equipment	1,396,438			1,879,538
Computer equipment	<u>679,443</u>			<u>479,740</u>
	<u>9,299,868</u>			<u>9,381,629</u>

SOUTHWESTERN PUBLIC HEALTH

Notes to the Financial Statements For the Year Ended December 31, 2024

8. LONG-TERM DEBT

The balance of long-term debt reported on the Statement of Financial Position is made up of the following:

	2024	2023
	<u>\$</u>	<u>\$</u>
RBC bankers' acceptance to finance construction of new office building	6,944,439	7,300,197
Fair value of financial derivative (Note 9)	<u>263,439</u>	<u>371,197</u>
Long-term debt	<u><u>6,681,000</u></u>	<u><u>6,929,000</u></u>

Principal payments relating to the long-term debt outstanding are due as follows:

2025	2026	2027	2028	2029	Thereafter	Total
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>257,000</u>	<u>265,000</u>	<u>274,000</u>	<u>283,000</u>	<u>292,000</u>	<u>5,573,439</u>	<u>6,944,439</u>

On January 2, 2014 the organization converted the short term construction loan of \$9,000,000 with a 30 year term into long-term financing. On April 8, 2024 the Banker's Acceptance was transitioned to CORRA as a result of the end of CDOR based lending. The organization was advanced \$6,868,000, the face value of the loan at the CORRA rate of 2.56% plus a credit spread of 0.69%, for a term of 5 years due January 2029. The organization at the same time as the original loan entered into an interest rate swap contract to fix the interest rate on their long-term financing at 2.56% for a 30 year time frame (maturing 2044). As a result of these transactions, the organization had fixed their rate on this debt obligation at 2.56% plus the credit spread. The credit spread is reviewed upon renewal to determine if the risk assessment of the organization has changed from the last review at which point the rate could increase if additional risk is determined.

9. DERIVATIVES

The organization has entered into an interest rate swap agreement as a result of the debt disclosed in (Note 8). As a result if the organization were to repay the long-term debt at December 31, 2024 an additional cost of \$263,439 would be incurred. The organization intends to carry the long-term debt to full maturity thereby eliminating the loss.

	2024	2023
	<u>\$</u>	<u>\$</u>
Fair value of Financial Derivatives Beginning of Year	371,197	642,351
Unrealized (Gain)/Losses	<u>(107,758)</u>	<u>(271,154)</u>
Fair Value of Financial Derivatives (Note 8)	<u><u>263,439</u></u>	<u><u>371,197</u></u>

Financial Derivatives are classified as Level 3

SOUTHWESTERN PUBLIC HEALTH

Notes to the Financial Statements For the Year Ended December 31, 2024

10. PROVINCE OF ONTARIO

	2024	2023
	<u>\$</u>	<u>\$</u>
COST SHARED PROGRAMS		
General Public Health Programs	12,822,597	12,667,878

OTHER PROGRAMS AND ONE TIME FUNDING

Ministry Programs - 100% Funding

Infection Prevention and Control Hub (March 31, 2023)	-	24,787
Infection Prevention and Control Hub (March 31, 2024)	175,716	371,805
Infection Prevention and Control Hub (March 31, 2025)	289,859	-
Medical Officer of Health Compensation Initiative	96,261	62,632
Merger Costs (March 31, 2024)	23,914	-
Mobile Dental Clinic (March 31, 2023)	-	453,910
Needle Syringe Program (March 31, 2023)	-	25,099
Needle Syringe Program (March 31, 2024)	36,779	11,606
Ontario Seniors Dental Care Program	1,061,100	1,061,106
Public Health Inspector Practicum Program (March 31, 2023)	-	393
Public Health Inspector Practicum Program (March 31, 2024)	-	20,000
Public Health Inspector Practicum Program (March 31, 2025)	20,000	-
School-Focused Nurses Initiative (March 31, 2023)	-	225,000
School-Focused Nurses Initiative (June 30, 2023)	-	225,000
COVID-19: Vaccine Program (December 31, 2023)	-	219,547
COVID-19: Vaccine Program (March 31, 2024)	178,963	-
COVID-19: Vaccine Program (March 31, 2025)	264,665	-
Vaccine Fridge (March 31, 2024)	<u>-</u>	<u>32,600</u>
Total Ministry Programs- 100% Funding	<u>2,147,257</u>	<u>2,733,485</u>

Other Programs

Prenatal and Postnatal Nurse Practitioner Services (March 31, 2023)	-	34,744
Prenatal and Postnatal Nurse Practitioner Services (March 31, 2024)	35,590	103,410
Prenatal and Postnatal Nurse Practitioner Services (March 31, 2025)	104,258	-
Healthy Babies Healthy Children (March 31, 2023)	-	470,919
Healthy Babies Healthy Children (March 31, 2024)	454,893	1,198,646
Healthy Babies Healthy Children (March 31, 2025)	<u>1,323,012</u>	<u>-</u>
Total other programs	<u>1,917,753</u>	<u>1,807,719</u>
Total Province of Ontario grants	<u>16,887,607</u>	<u>17,209,082</u>

SOUTHWESTERN PUBLIC HEALTH

Notes to the Financial Statements For the Year Ended December 31, 2024

11. PUBLIC HEALTH AGENCY OF CANADA

The organization receives funding from the Public Health Agency of Canada for funds to carry out the Smoking Cessation project. Any unexpended funding for this program at December 31st is reported as deferred revenue on the statement of financial position.

	2024	2023
	<u>\$</u>	<u>\$</u>
Revenue		
Revenue (March 31, 2023)	-	62,974
Revenue (March 31, 2024)	105,072	119,966
Revenue (March 31, 2025)	<u>167,701</u>	<u>-</u>
	<u>272,773</u>	<u>182,940</u>
Expenditure		
Purchased services (March 31, 2023)	-	46,102
Purchased services (March 31, 2024)	78,562	52,132
Purchased services (March 31, 2025)	83,203	-
Salaries (March 31, 2023)	-	14,952
Salaries (March 31, 2024)	20,098	55,643
Salaries (March 31, 2025)	67,677	-
Benefits (March 31, 2023)	-	1,792
Benefits (March 31, 2024)	6,411	12,012
Benefits (March 31, 2025)	16,689	-
Travel (March 31, 2023)	-	127
Travel (March 31, 2024)	-	180
Travel (March 31, 2025)	<u>133</u>	<u>-</u>
	<u>272,773</u>	<u>182,940</u>
Program excess of revenue over expenditures	<u><u>-</u></u>	<u><u>-</u></u>

SOUTHWESTERN PUBLIC HEALTH

Notes to the Financial Statements For the Year Ended December 31, 2024

12. PRIOR PERIOD ADJUSTMENT - SETTLEMENTS

In December 2024, the organization finalized 2017 to 2021 settlements with the Ministry of Health.

The result of finalizing the 2020 settlement increased the liabilities and decreased the surplus of the organization as of the end of 2020:

Increase in due to Province of Ontario	<u>(197,690)</u>
Increase in net financial debt	(197,690)
Decrease in accumulated surplus	<u><u>(197,690)</u></u>

The net impact on the opening numbers for 2023 in the financial position were as follows:

Increase in due to Province of Ontario	<u>(197,690)</u>
Increase in net financial debt	(197,690)
Decrease in accumulated surplus	<u><u>(197,690)</u></u>

SOUTHWESTERN PUBLIC HEALTH

Notes to the Financial Statements For the Year Ended December 31, 2024

13. CASH FLOW FROM THE PROVINCE OF ONTARIO MINISTRIES OF HEALTH AND CHILDREN, COMMUNITY AND SOCIAL SERVICES

The organization receives annual funding and one time funding ("OTF") from the Province of Ontario Ministry of Health ("MOH") and the Ministry of Children, Community and Social Services ("MCCSS") to carry out general public health programs and related health programs and services. Funding provided from the Ministry for the year ended December 31, 2024 is as follows:

	MOH \$	MCCSS \$
COVID - Vaccination (March 31, 2024)	257,800	-
General Public Health Programs	12,822,597	-
Infection Prevention and Control Hub (March 31, 2024)	145,622	-
Medical Officer of Health Compensation Initiative	178,169	-
Needle Syringe Program - OTF (March 31, 2024)	13,751	-
Merger Planning (March 31, 2024)	75,000	-
Ontario Senior Dental Care Program	1,061,100	-
Ontario Seniors Dental Care Program Capital:		
Public Health Inspector Practicum Program OTF (March 31, 2024)	5,002	-
Respiratory Syncytial Virus Prevention (March 31, 2024)	313,000	-
Vaccine Fridge (March 31, 2024)	8,153	-
Healthy Babies Healthy Children (March 31, 2024)	-	413,382
Healthy Babies Healthy Children (March 31, 2025)	-	1,331,708
Prenatal and Postnatal Nurse Practitioner (March 31, 2024)	-	34,752
Prenatal and Postnatal Nurse Practitioner (March 31, 2025)	-	104,256
	<u>14,880,194</u>	<u>1,884,098</u>

SOUTHWESTERN PUBLIC HEALTH

Notes to the Financial Statements For the Year Ended December 31, 2024

14. PUBLIC SECTOR SALARY DISCLOSURE ACT 1996

The Public Sector Salary Disclosure Act, 1996 (the "Act") requires the disclosure of the salaries and benefits of employees in the public sector who are paid a salary of \$100,000 or more in a year. The organization complies with the Act by providing the information to the Ontario Ministry of Health for disclosure on the public website at www.ontario.ca/page/public-sector-salary-disclosure.

15. PENSION AGREEMENTS

The organization makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of members of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. Each year, an independent actuary determines the funding status of OMERS Primary Pension Plan (the Plan) by comparing the actuarial value of invested assets to the estimated present value of all pension benefits the members have earned to date. The most recent actuarial valuation of the Plan was conducted December 31, 2024, and the results of this valuation disclosed actuarial liabilities of \$142.5 billion in respect of benefits accrued for service with actuarial assets at that date of \$139.6 billion leaving an actuarial deficit of \$2.9 billion.

Since any surpluses or deficits are a joint responsibility of all Ontario municipalities and their employees, the organization does not recognize any share of the OMERS Pension surplus or deficit in these financial statements.

The amount contributed to OMERS for the year ended December 31, 2024 was \$1,368,453 (2023 - \$1,271,862). OMERS contribution rates for 2024 and 2023 depending on income level and retirement dates ranged from 9% to 15.8%.

16. BUDGET FIGURES

The operating budgets approved by the organization and the Province of Ontario for 2024 are reflected on the statement of operations and are presented for comparative purposes.

17. OPERATING LEASES

The organization leases two buildings from the County of Oxford at \$49,007 per month plus HST on an ongoing monthly basis to April 30, 2024. During the year the organization signed new lease extensions for the two buildings with the County of Oxford at \$52,149 per month plus HST on an ongoing monthly basis to April 30, 2026.

The minimum annual lease payments required in the next two years in respect of operating leases are as follows:

	<u>\$</u>
2025	637,785
2026	212,595

SOUTHWESTERN PUBLIC HEALTH**Notes to the Financial Statements
For the Year Ended December 31, 2024**

18. FINANCIAL INSTRUMENTSRisks and Concentrations

The organization is exposed to various risks through its financial instruments. The following analysis provides a measure of the organization's risk exposure and concentrations at the statement of financial position date.

Liquidity Risk

Liquidity risk is the risk that the organization will encounter difficulty in meeting obligations associated with financial liabilities. The organization doesn't believe that liquidity risk is a significant risk as no financial liabilities of the organization were in default during the period and was no subject to any covenants during the period.

Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The organization's main credit risk relate to its accounts receivable. At year end, the organization has no significant risk as the organization does not expect any issues with the collections of these balances.

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The organization is exposed to interest rate risk on its fixed and floating interest rate financial instruments. Given the current composition of long-term debt (proportion of debt at a fixed interest rate compared to a floating interest rate), fixed-rate instruments subject the organization to a fair value risk while the floating-rate instruments subject it to a cash flow risk. This risk is offset by the use of the interest swap derivative.

It is management's opinion that the entity is not exposed to any significant foreign currency or price risk.

There have been no changes to the assessed levels of these risks in the year.

SOUTHWESTERN PUBLIC HEALTH

Schedule of Expenditures For the Year Ended December 31, 2024

	(Note 16) Budget 2024 <u>\$</u>	2024 <u>\$</u>	2023 <u>\$</u>
GENERAL PUBLIC HEALTH PROGRAMS			
SALARIES AND WAGES			
Nursing	4,656,080	4,283,885	3,599,795
Management	3,980,057	4,112,990	3,775,666
Inspection and environment	1,496,960	1,363,899	1,254,873
Clerical and support	1,058,860	1,118,664	937,653
Health promotion	1,081,414	989,564	825,097
COVID-19	<u>464,156</u>	<u>-</u>	<u>1,166,234</u>
	<u>12,737,527</u>	<u>11,869,002</u>	<u>11,559,318</u>
FRINGE BENEFITS			
Group pension	1,797,685	1,684,270	1,542,065
Extended health care	761,000	773,034	561,971
Canada pension plan	626,500	646,171	600,455
Long term disability	430,000	417,842	340,132
Employer health tax	276,500	277,550	268,282
Dental plan	261,500	252,300	208,402
Employment insurance	216,500	197,328	214,712
Workplace safety insurance	171,500	162,622	142,707
Supplementary unemployment benefits	49,000	117,090	28,476
Group life insurance	74,500	64,502	60,220
Part-time benefits	80,155	55,239	111,806
Employee assistance programs	5,700	4,585	8,226
Benefits to other programs	(794,717)	(893,769)	(1,055,002)
COVID-19	<u>147,894</u>	<u>-</u>	<u>141,192</u>
	<u>4,103,717</u>	<u>3,758,764</u>	<u>3,173,644</u>
FEES AND HONORARIA			
Audit and legal	106,000	88,629	42,691
Labour relations	112,550	61,480	119,859
Honorarium	24,200	18,600	16,179
Meeting expense	24,500	12,182	18,817
Services fees	<u>7,660</u>	<u>7,573</u>	<u>8,053</u>
	<u>274,910</u>	<u>188,464</u>	<u>205,599</u>
COVID-19 EXPENSES OTHER THAN PAYROLL	<u>256,820</u>	<u>-</u>	<u>69,108</u>

SOUTHWESTERN PUBLIC HEALTH

Schedule of Expenditures For the Year Ended December 31, 2024

	(Note 16) Budget 2024 \$	2024 \$	2023 \$
TRAVEL	<u>153,255</u>	<u>160,730</u>	<u>135,302</u>
EQUIPMENT	<u>836,687</u>	<u>753,739</u>	<u>635,865</u>
PROGRAM SUPPLIES	<u>566,410</u>	<u>581,779</u>	<u>544,407</u>
AMORTIZATION	<u>-</u>	<u>538,090</u>	<u>604,734</u>
RENT AND UTILITY SERVICES			
Building and facilities rental	1,204,054	936,162	833,519
Interest on long-term debt	<u>223,000</u>	<u>186,637</u>	<u>230,506</u>
	<u>1,427,054</u>	<u>1,122,799</u>	<u>1,064,025</u>
ADMINISTRATIVE			
Telephone	194,700	202,129	164,655
Insurance	155,800	145,055	132,719
Professional development	206,976	142,855	96,502
Public awareness, promotion and engagement strategies	164,975	119,122	73,788
Fees and subscriptions	87,715	98,982	74,999
Printing and postage	<u>37,500</u>	<u>24,215</u>	<u>24,880</u>
	<u>847,666</u>	<u>732,358</u>	<u>567,543</u>
TOTAL COST SHARED PROGRAM EXPENDITURES	<u>21,204,046</u>	<u>19,705,725</u>	<u>18,559,545</u>

SOUTHWESTERN PUBLIC HEALTH

Schedule of Expenditures For the Year Ended December 31, 2024

	(Note 16) Budget		
	2024	2024	2023
	<u>\$</u>	<u>\$</u>	<u>\$</u>
OTHER PROGRAMS AND ONE TIME EXPENDITURES			
MINISTRY PROGRAMS - 100% FUNDED			
COVID Vaccine Program (March 31, 2024)	-	178,963	219,547
COVID Vaccine Program (March 31, 2025)	-	264,665	-
Infection Prevention and Control Hub (March 31, 2023)	-	-	24,787
Infection Prevention and Control Hub (March 31, 2024)	582,500	175,716	371,805
Infection Prevention and Control Hub (March 31, 2025)	-	289,859	-
Medical Officer of Health Compensation Initiative	79,815	85,590	62,632
Strengthening Public Health: Merger Planning (March 31, 2024)	50,000	23,914	-
Mobile Dental Clinic (March 31, 2023)	-	-	865
Needle Syringe Program Initiative (March 31, 2023)	-	-	25,099
Needle Syringe Program Initiative (March 31, 2024)	20,000	36,779	11,605
Ontario Senior Dental Care Program	1,589,705	1,039,965	1,062,845
Public Health Inspector Practicum Program (March 31, 2023)	-	-	393
Public Health Inspector Practicum Program (March 31, 2024)	19,460	-	20,000
Public Health Inspector Practicum Program (March 31, 2025)	-	20,000	-
School-Focused Nurses Initiative (March 31, 2023)	-	-	225,000
School-Focused Nurses Initiative (June 30, 2023)	-	-	225,000
	<u>2,341,480</u>	<u>2,115,451</u>	<u>2,249,578</u>
Total Ministry Programs - 100% Funded			
OTHER PROGRAMS			
Healthy Babies Healthy Children	1,653,540	1,777,905	1,669,436
Public Health Agency Canada	285,198	272,772	182,941
Prenatal and Postnatal Nurse Practitioner Services	139,000	139,848	138,154
Locally Driven Collaborative Projects (March 31, 2024)	-	19,001	4,894
Low German Partnership	-	4,125	16,877
	<u>2,077,738</u>	<u>2,213,651</u>	<u>2,012,302</u>
Total other programs			
TOTAL EXPENDITURES	<u>25,623,264</u>	<u>24,034,827</u>	<u>22,821,425</u>

REPORT TO COUNTY COUNCIL

2025 Asset Management Plan

To: Warden and Members of County Council

From: Director of Corporate Services

RECOMMENDATION

1. That the 2025 Asset Management Plan as attached to Report CS 2025-19 be adopted.

REPORT HIGHLIGHTS

- The 2025 Asset Management Plan (AMP) includes updates to meet the July 1, 2025 requirements as set out in Ontario Regulation 588/17.
- The AMP updates include proposed levels of service and a financial strategy to achieve the proposed level of service.

IMPLEMENTATION POINTS

Upon Council approval, staff will proceed with publishing the 2025 Asset Management Plan to the County's website and continue to work on the areas of improvement identified throughout the AMP.

Further, Policy 6.22 Water and Wastewater Policy, which sets out the basis for how water and wastewater rates are calculated will require amendment to ensure the capital renewal contribution component of the fixed charge calculation aligns with the recommendations in the 2025 AMP. A report seeking Council approval to amend the Policy will be presented to Council prior to calculating rates for the 2026 budget.

Financial Impact

Approval of the recommendation contained within this report will have no financial impact beyond what has been approved in the current year's budget. Resource needs and financial requirements based on the strategies and recommendations identified in the AMP will be included in the 2026 Annual Business Plan and Budget process as applicable. Inflation figures

presented in the 2026 Budget may differ from those in the 2025 AMP as the Q2 2025 inflation figure used for the budget and was not available at the time of the AMP's completion.

Impacts on the 2026 water and wastewater rates will be calculated in accordance with the Water and Wastewater Policy 6.22, pending amendment to align with the updated AMP.

The financial strategy in the AMP relies on continuity of current capital funding from federal and provincial governments, therefore the County must conform to O.Reg. 588/17. Grant programs, such as the Canada Community Building Fund and the Ontario Community Infrastructure Fund, require that municipalities demonstrate the projects selected for funding require the funding to meet the planned outcomes of the AMP.

Communications

The draft water and wastewater system sections of the AMP were shared with the Area Municipalities for review and comment, with no comments being received.




The 2025 Asset Management Plan will be posted to the County's website for public information and will be promoted through the County website and social media channels by the County's Strategic Communication and Engagement Team.

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
<p>Goal 1.2 – Sustainable infrastructure and development</p> <p>Goal 1.4 – Connected people and places</p>	<p>Goal 2.1 – Climate change mitigation and adaptation</p> <p>Goal 2.2 – Preserve and enhance our natural environment</p>	<p>Goal 3.1 – Continuous improvement and results-driven solutions</p> <p>Goal 3.2 – Collaborate with our partners and communities</p> <p>Goal 3.4 – Financial sustainability</p>

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

DISCUSSION

Background

The Infrastructure for Jobs and Prosperity Act, 2015 was created to establish mechanisms to encourage principled, evidence-based and strategic long-term infrastructure planning. The Act sets out principles for asset management planning for the broader public sector, including municipalities.

Ontario Regulation (O.Reg.) 588/17 Asset Management Planning for Municipal Infrastructure, was filed on December 27, 2017 under the Infrastructure for Jobs and Prosperity Act, 2015. The purpose of the Regulation is to implement best practices throughout the municipal sector and provide a degree of consistency to support collaboration between municipalities and the Province. This Regulation aims to help municipalities more clearly identify their asset management needs, thus, helping municipalities work toward a more sustainable position regarding the funding of their assets. The Regulation also requires AMPs to provide planning for growth assets, including estimated capital expenditures and significant operating costs related to new construction or upgrades to existing municipal assets. In accordance with O.Reg. 588/17, an Asset Management Plan including proposed levels of service for all assets is required on or before July 1, 2025. The regulation sets out the components that must be included within the AMP which include:

- level of service proposed for each of the following 10 years;
- explanation of why the proposed levels of service are appropriate;
- current and proposed performance with respect to established performance measures;
- summary of assets, replacement cost and average age;

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- asset conditions, including the approach used to assess the condition;
- lifecycle activities required to achieve proposed levels of service for the 10-year period;
- estimated capital expenditures and significant operating expenses to achieve the proposed levels of service;
- the funding projected to be available, by source;
- population and employment forecasts, as set out in the Official Plan; and
- identification of how the background information and report will be made available to the public.

Comments

The replacement value of the County's assets (excluding natural assets) is \$3.95 billion as identified throughout the AMP. Of the replacement value, 26% is related to wastewater; 24% to water; 26% to the transportation network; 11% to bridges and structural culverts; 4% to the stormwater network; with the remaining 9% related to the County's other services including facilities, information technology, fleet and equipment, waste management, housing, long-term care, paramedic services and library.

In recognition of the critical role that natural assets play in providing essential services and enhancing community resilience, the AMP now includes an initial iteration of the County's natural asset AMP. The AMP outlines actionable steps that staff can follow to advance the natural asset management initiative using a multi-disciplinary approach.

Staff reviewed multiple levels of service scenarios for each portfolio centered around budget, condition or useful life depending on the type of asset, using a decision support module within asset management software. Each scenario is reviewed over a 100-year period (unless specified otherwise) to identify the proposed sustainable level of service, while continuing to balance risk to the service provided. Based on the recommended scenarios, the proposed investment represents the amount of capital funding required to renew and maintain existing assets so services can continue to be delivered at the desired level.

Table 1 reflects the proposed investment requirement based on current County owned assets. The requirements for the stormwater network are excluded from Table 1 due to significant data gaps that are now being addressed through a new Public Works Technician position approved in the 2025 Budget process. In the meantime, financial recommendations to be presented in the 2026 Budget for stormwater will be based on lifecycle needs identified in the 2026 Capital Plan.

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Table 1 – Investment Summary (millions)

Asset Appendix	2025 Investment (100% Funded)	2025 Proposed Investment Requirement	2025 Budget Investment	2025 Investment Surplus/ (Deficit)
Wastewater - Woodstock	\$6.19	\$3.72	\$2.54	\$(1.18)
Wastewater - Tillsonburg	2.39	1.43	2.05	0.62
Wastewater - Ingersoll	2.35	1.41	2.26	0.85
Wastewater - Norwich	0.58	0.35	0.60	0.26
Wastewater - Tavistock	0.83	0.50	1.79	1.29
Wastewater - Plattsville	0.44	0.27	0.30	0.04
Wastewater - Thamesford	0.63	0.38	0.51	0.13
Wastewater - Drumbo	0.41	0.25	0.02	(0.22)
Wastewater – Mt. Elgin	0.59	0.35	0.12	(0.23)
Wastewater - Embro	0.35	0.21	0.18	(0.03)
Wastewater - Innerkip	0.27	0.16	0.15	(0.01)
Water – Woodstock	5.78	4.62	4.57	(0.06)
Water – Tillsonburg	2.61	2.09	2.02	(0.07)
Water – Ingersoll	1.99	1.59	1.36	(0.23)
Water – Townships	4.30	3.44	1.78	(1.67)
Rate Supported	\$29.71	\$20.77	\$20.25	\$(0.50)
Bridges and structural culverts	7.55	6.85	4.78	(2.06)
Transportation network	26.39	18.57	12.40	(6.18)
Stormwater network	N/A	N/A	N/A	N/A
Corporate facilities	2.15	1.51	1.20	(0.31)
Fleet and equipment	3.25	3.41	3.69	0.28
Information technology	0.42	0.42	0.32	(0.10)
Waste management	1.12	1.04	0.80	(0.25)
Community housing	2.72	2.04	1.44	(0.59)
Long-term care	2.45	1.96	1.78	(0.18)
Paramedic services	1.31	1.04	1.31	0.26
Library	0.70	0.49	0.44	(0.05)
Levy Supported	\$48.06	\$37.33	\$28.16	\$(9.18)
Overall Total	\$77.77	\$58.10	\$48.41	\$(9.68)

A financial plan is a critical component of the AMP and brings the AMP into action. A sound financial plan demonstrates that the County has integrated the AMP into financial planning and budgets, and that it has utilized all available funding tools. Using the anticipated lifecycle needs associated with the proposed level of service, along with the current investment level, staff can propose a financial strategy to achieve sustainability at that service level. The recommended approach throughout each service area considers use of available reserve balances, interest revenue, debt funding, reliable grant funding, and an increase or decrease in levy contributions or user fees (rates).

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Table 2 summarizes the 2026 proposed investment changes identified by budget source. The capital contribution figure includes forecasted interest contributions to the reserve (based on the lifecycle needs and recommendations identified throughout the AMP) along with the anticipated contribution increases resulting from growth. The percentage of levy increase presented for the general and library levy is based on the 2025 approved budget, whereas the water and wastewater percentage increase is based on the 2025 approved rate revenue. The recommended changes to the investment level for water and wastewater varies by system.

Table 2 – Proposed 2026 Investment Summary (millions)

	General Levy	Library Levy	Water and Wastewater Rates
Required Investment	\$38.0	\$0.50	\$21.5
Less:			
Capital Contribution	28.3	0.45	19.1
Inflation	0.2	0.01	0.2
Proposed Investment Change	0.4	-	(0.9)
Unfunded Requirement	9.1	0.04	3.2
% Increase	0.7%	0.1%	(1.5%)

Key improvement areas have been identified throughout the 2025 AMP. These improvements include the following:

- reducing asset data gaps to ensure that a high level of confidence is obtained for effective decision-making;
- documenting lifecycle history on assets within the asset management systems, to ensure the asset lifecycle needs projected by the system are representative of where each asset is within its lifecycle;
- refining the risk assessment approach at the component level to ensure that projects are prioritized based on impacts that failure of the asset has on delivery of the services that contribute to our community wellbeing; and
- implementing and expanding upon physical condition assessment programs to ensure the analysis is based on a true reflection of actual state of the asset as opposed to a theoretical age-based condition.

CONCLUSIONS

The 2025 Asset Management Plan meets the requirements as outlined in O.Reg. 588/17, providing proposed levels of service along with a proposed financial strategy. Asset management planning is vital to the long-term sustainability of assets. Significant investment increases are required for services funded by the general levy to ensure lifecycle needs are completed in a sustainable manner. The AMP is intended to be a living document, and staff are committed to monitoring the industry and implementing best practices as they evolve.

SIGNATURES

Report author:

Original signed by

Jennifer Lavalley, CPA, CGA
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

ATTACHMENT

[Attachment 1 – 2025 Asset Management Plan, dated June 2025 \(link only\)](#)

REPORT TO COUNTY COUNCIL

2026 Draft Budget Schedule and Budget Survey

To: Warden and Members of County Council

From: Director of Corporate Services

RECOMMENDATIONS

1. That the 2026 draft budget schedule as set out in Report CS 2025-20 entitled “2026 Draft Budget Schedule and Budget Survey” be approved;
2. And further, that the 2026 budget communication, engagement and reporting plan be approved.

REPORT HIGHLIGHTS

- 2026 business plan and budget approval is planned for the regular Council meeting on December 10, 2025
- December business plan and budget approval allows projects to be completed within their planned schedule and provides staff with direction regarding annual operations for the start of the fiscal year
- 2026 budget survey will be launched on June 11, 2025 in collaboration with participating area municipalities to leverage the overall survey outreach and better inform our budget processes

IMPLEMENTATION POINTS

Upon Council's approval of the recommendations contained in this report, County departments will initiate the budget development process in August to deliver a draft 2026 Budget and Business plan at Council's November 12, 2025 meeting.

Additionally, the joint County and Area Municipal 2026 budget survey will be launched in collaboration with the Area Municipal Treasurers. At the conclusion of the survey all statistical data gathered including public comments will be reported to the respective Area Municipal Treasurers.

Responses to the survey questions relative to County services will be incorporated in the development of the County's 2026 budget and business plans.

Financial Impact

There is no financial impact beyond what has been approved in the 2025 budget.

Communications

The special budget council meeting schedule, agendas, presentations and video recordings will be posted when available to the County's website at www.oxfordcounty.ca/speakup.

The budget survey will be promoted through the Area Municipal and County websites, social media, advertising, and local media outreach by the County's Strategic Communication and Engagement team. Area Municipalities will include promotion materials in the final tax bill (where possible) directing property owners to the online survey and/or will electronically promote the survey.



In August and early September, staff meetings will be scheduled with our Area Municipal partners to collaborate on capital and operating plans to be included in our 2026 business plan and budgets.

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 supports the following strategic goal.

Strategic Plan Pillars and Goals

PILLAR 1	PILLAR 2	PILLAR 3
		
Promoting community vitality	Enhancing environmental sustainability	Fostering progressive government
		Goal 3.4 – Financial sustainability

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

DISCUSSION

Background

Budget Schedule

Section 289 of the *Municipal Act, 2001*, as amended, provides for the following in regard to annual budgets:

Yearly budgets, upper-tier

- (1) An upper-tier municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year for the purposes of the upper-tier municipality including,
- (a) amounts sufficient to pay all debts of the upper-tier municipality falling due within the year;
 - (b) amounts required to be raised for sinking funds or retirement funds;
 - (c) amounts in respect of debenture debt of lower-tier municipalities for the payment of which the upper-tier municipality is liable; and
 - (d) amounts required by law to be provided by the upper-tier municipality for any of its local boards, excluding school boards.

Exception

- (1.1) Despite subsection (1), a budget for a year immediately following a year in which a regular election is held, may only be adopted in the year to which the budget applies.

Detail and form

- (2) The budget shall,
- (a) in such detail and form as the Minister may require, set out the estimated revenues, including the amount the municipality intends to raise on all the rateable property in the municipality by its general upper-tier levy and on less than all the rateable property in the municipality by a special upper-tier levy under section 311, and the estimated expenditures; and
 - (b) provide that the estimated revenues are equal to the estimated expenditures.

Allowance

- (3) In preparing the budget, the upper-tier municipality,
- (a) shall treat any operating surplus of any previous year as revenue that will be available during the current year;
 - (b) shall provide for any operating deficit of any previous year;
 - (c) shall provide for taxes and other revenues that in the opinion of the treasurer are uncollectible and for which provision has not been previously made;
 - (d) may provide for taxes and other revenues that it is estimated will not be collected during the year; and
 - (e) may provide for such reserves as the upper-tier municipality considers necessary.

Budget Survey

The last collaborative area municipal online survey was launched June 12, 2024 through *Speak Up, Oxford!* for purposes of informing the 2025 Business Plan and Budget process. The survey was designed to inform residents and business owners on municipal services and provide an

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opportunity to express their opinion and participate in forming the County's 2025 budget priorities.

The survey outlined how property taxes were spent in 2024, and asked respondents to indicate whether the same services should be enhanced, maintained or reduced in the upcoming year. Participating residents were asked to rate their overall perception of the value received for County tax dollars and how they would like to be involved in the budget process in the future. Each question allowed for comments, and there was a final question for additional open-ended comments regarding the budget.

The online survey received 1,136 responses, representing one of the strongest public survey/comment responses the County had received. Additionally, over 650 individual comments and suggestions were received.

The 2025 Business Plan and Budget includes a provision for a joint 2026 budget survey with our Area Municipalities. The County's Finance team has been collaborating with the Area Municipal Treasurers to design a survey that will assist to inform the service level expectations of our communities.

Comments

Budget Schedule

The County's Long Term Financial Sustainability Plan sets out parameters for the annual business plan and budget process. Section 3 of the Plan describes how integration of the Strategic Plan with budgeting is reinforced through the use of business plans. Business plans put the Strategic Plan into action by identifying the annual business goals, outlines resource requirements necessary to achieve those goals, as well as identifies appropriate performance measures for monitoring and reporting purposes.

Subsection 3.1 of the Plan describes the Annual Strategic Plan/Business Plan/Budget Cycle as follows:

- April - June (Q2) – review strategic plan including goals, objectives and initiatives and establish performance agreements
- July – September (Q3) – establish business plan goals aligned with strategic plan
- October – December (Q4) – business plan and budget submission
- January – March (Q1) – reporting strategic plan progress and finalizing performance indicators

The draft 2026 Budget and Business Plan package is planned to be released as part of the regular council meeting on November 12, 2025. Attachment 1 includes the detailed schedule for the budget package's formulation, which consists of:

- County departments assessing their needs and priorities for the coming year and their current financial state in order to develop preliminary budgets;
- Meetings with Area Municipalities to establish capital works harmonization; and
- Detailed reviews of the budget and business plan submissions by Senior Leadership Team.

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The proposed schedule for presentations and deliberations of draft business plans and budgets with Council is as follows:

Budget Meeting	Date	Time	
Special Council Meeting 1	Thursday, November 13, 2025	9:30am - 12:00pm	
Special Council Meeting 2	Monday, November 24, 2025	9:30am - 12:00pm	
Regular Council Meeting	Wednesday, December 10, 2025	9:30am -	*

* Special budget meeting falls on a regular Council meeting date.

Budget Survey

A detailed report of the survey results will be presented to Council at the September 24 meeting. The comments received from the public engagement process will be incorporated in the 2026 Budget and business plans for Council's consideration.

The online survey will launch today, June 11, 2025, through a combined Municipal¹/County survey platform. The participants will choose which municipality they live in that will present their municipality's survey questions as well as the County's survey questions. The combined survey is intended to:

- coordinate communication opportunities and resources;
- better inform the public on municipal services provided; and
- further engage the public on the upcoming budget process.

The survey will close on August 29, 2025 with each Municipality/County being responsible for reporting their respective results to their Council.

The results of the survey will be presented to the Senior Leadership Team to assess how best to respond to the survey results, with proposed actions being reflected in the draft Budget and Business Plans for Council's consideration. A listing of the action plans, as well as a summary of the survey results, will be provided to Council as part of the budget package.

Conclusions

Based on the schedule presented above, consideration for adoption of the budget would be planned for the regular Council meeting scheduled on December 10, 2025. This timeframe will allow approved projects to be completed within their planned schedule and provide staff direction regarding annual operations.

¹ Excluding the City of Woodstock, Township of East Zorra-Tavistock and the Town of Ingersoll

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CORPORATE SERVICES
Council Date: June 11, 2025

SIGNATURES

Report Author:

Original signed by

Carolyn King, CPA, CA
Senior Manager of Financial Services

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

ATTACHMENT

Attachment 1 – 2026 Draft Budget Schedule

2026 Oxford County Budget

Key Dates

June						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

July						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

JUNE

11 Council approval of budget schedule & budget survey

AUGUST

15 Area municipality prelim. capital plan & prelim. operating plan submission

25 Interdepartmental cost driver forms due & Fees and charges by-law update

29 Budget survey closes

SEPTEMBER

2 Area municipality final capital plan & final operating plan submission

4 Initial Capital plan budget submission

11 New Initiative & FTE Change submission

15 Preliminary Interdepartmental budgets

23 Preliminary SLT Review New Initiative & FTE Change Reports

24 Council Budget Survey Results & Fees and Charges Approval

26 Budget and business plan submission

OCTOBER

9 SLT Budget Presentations #1

14 SLT Budget Presentations #2

16 SLT Budget Meeting #3

21 SLT Budget Meeting #4

NOVEMBER

12 Initial Budget Package & Presentation

13 Special Council-Budget #1 (Presentations)

24 Special Council-Budget #2 (Presentations)

DECEMBER

10 Regular Council-Budget #3

Anticipated Council Budget Approval

JANUARY

14 Anticipated Budget By-Law Approval

August						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

September						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

October						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

November						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

December						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

January						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

REPORT TO COUNTY COUNCIL

OILC Debenture Issue – County

To: Warden and Members of County Council

From: Director of Corporate Services

RECOMMENDATION

1. That By-law 6737-2025, being a by-law to authorize the borrowing by issuing debentures, for a term of 25 years, in the amount of \$2,468,014.00, for the purposes of the County of Oxford, be presented to Council for enactment.

REPORT HIGHLIGHTS

- Drumbo Wastewater Treatment Plant upgrades project has been approved for debentures through the Ontario Infrastructure and Lands Corporation (OILC) for the County
- Debenture closing is set for June 16, 2025

IMPLEMENTATION POINTS

An offer to purchase the debenture has been received from OILC for completed or a substantially completed project previously approved by OILC.

The interest rate was locked in on June 3, 2025 for the debentures to close on June 16, 2025. The instalment payments will occur semi-annually following the debenture closings, beginning December 16, 2025.

Financial Impact

The County Treasurer has updated the County's Annual Debt Repayment Limit to ensure the addition of this debt does not exceed the County's borrowing limits as prescribed by the Ministry of Municipal Affairs and Housing.

Communications

Following Council passing the debenture by-law, all supporting legal documents will be held in escrow by legal counsel until staff confirm that all is in order for the debenture closing to proceed on June 16, 2025.

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 goal.

Strategic Plan Pillars and Goals

PILLAR 1	PILLAR 2	PILLAR 3
		
Promoting community vitality	Enhancing environmental sustainability	Fostering progressive government
		Goal 3.4 – Financial sustainability

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

DISCUSSION

Background

The County of Oxford's capital project to be financed by OILC debentures was previously authorized for OILC financing by the passing of County By-laws 6298-2021, 6359-2021, 6402-2022, 6602-2024 and 6723-2025.

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Comments

OILC has approved the County's application for financing a capital project that is now complete, or substantially complete, therefore a debenture offer has been accepted for the following:

Capital Project	Term	Interest Rate	Amount to be Financed
County of Oxford			
Drumbo Wastewater Treatment Plant upgrades project	25 years	4.57%	\$2,468,014

CONCLUSIONS

A debenture by-law is required to authorize the necessary legal documents to be executed and secure long-term financing on June 16, 2025 for the Drumbo Wastewater Treatment Plant upgrades project.

SIGNATURES

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



Report PW 2025-36
PUBLIC WORKS
Council Date: June 11, 2025

REPORT TO COUNTY COUNCIL

Contract Award – Supply and Distribution of Curbside Collection Containers

To: Warden and Members of County Council

From: Director of Public Works

RECOMMENDATIONS

1. That County Council approve the contract award to Orbis Canada Limited for the supply and distribution of curbside collection containers in the amount of \$1,497,046 (excluding HST);
2. And further, that Schedule “A” to By-law 4889-2007, being a by-law to impose fees and charges for services provided by the County of Oxford that are not covered through direct taxation, be amended effective June 11, 2025, as outlined in this report to reflect container pricing obtained through the competitive bid process;
3. And further, that County Council authorize the Chief Administrative Officer and the Director of Public Works to execute all documents related hereto.

REPORT HIGHLIGHTS

- The purpose of this report is to obtain County Council approval to award the supply and distribution of curbside collection containers for Source Separated Organics (SSO) and Non-Eligible Sourced (NES) recycling to Orbis Canada Limited as the preferred Vendor with the highest scoring submission following the Request for Proposal (RFP) evaluation process.
- Container procurement is part of SSO and NES recycling program implementation and will include container distribution in Q4 2025 for the City of Woodstock and the Township of South-West Oxford (Phase 1) and in Q1 2027 for the remaining six Area Municipalities (Phase 2).
- All properties currently receiving municipal garbage collection will also receive SSO collection services as part of the program rollout. Each single-family dwelling (including applicable commercial properties) will receive one 45L green bin and one kitchen container at no cost. Multi-residential properties will receive green bins and kitchen containers for

each unit at no cost but may be required to purchase a larger SSO bin for communal use depending on the number of units.

- Participating NES recycling properties will have the option of purchasing a 360L grey colour coded container or use their existing recycling container that is identified with an NES program eligibility sticker. Only NES properties will be required to have a new 360L recycling bin if they choose to participate.

IMPLEMENTATION POINTS

Following County Council approval, a contract will be executed with Orbis Canada Limited for the supply and distribution of curbside collection containers for SSO and NES recycling.

Staff will work with the program implementation team to develop branding and messaging to be applied to the containers during the manufacturing process. The information kit will also be prepared for inclusion in cart distribution by Orbis Canada Limited.

The updated fees and charges schedule, which will reflect the container pricing obtained through this competitive bid process, will be posted on the County website for public information and a copy of the revised fees and charges schedule will be circulated to Area Municipalities.

Financial Impact

County Council approved the transfer of \$1.7 million from the Landfill and Waste Diversion Reserve Fund ([Report PW 2024-44](#)) for container procurement associated with the implementation of the new curbside collection contracts for organics and NES recycling collection.

A summary of costs and detailed cost phasing based on the submission received from the preferred Vendor, Orbis Canada Limited, is provided in Table 1 and Table 2 respectively.

Table 1: Summary of Costs

Account / Description	Available 2025 Budget	Bid Amount (excluding HST)
280000 - Organics Collection	\$1,700,000	\$1,497,046
Non-Refundable HST (1.76%)		26,348
TOTAL ESTIMATED EXPENDITURES		\$1,523,394

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Based on the information presented above, this project falls within the estimated budget available for this project.

Table 2: Detailed Cost Phasing

Description	Estimated Cost*
Phase One (Q4 2025): City of Woodstock and Township of South-West Oxford	
Supply and distribution of 45L SSO Bin and 7L Kitchen Container 19,500 units	\$507,700
Supply and distribution of 360L Recycling Container 1,500 units (subject to number of registrants)	130,900
Supply only of 45L SSO Bin and 7L Kitchen Container 500 units (surplus inventory)	9,800
Supply only of 360L Recycling Container 500 units (surplus inventory)	37,100
<u>Provisional Item</u> Supply and distribution of 120L SSO Container 200 units	20,700
<u>Provisional Item</u> Supply and distribution of 7L Kitchen Container (Multi-Res) 3,500 Units	10,300
<u>Provisional Item</u> Supply only 120L SSO Container 200 units (surplus inventory)	18,100
Phase One Total Costs	\$734,600
Phase Two (Q1 2027): Remaining Area Municipalities	
Supply and distribution of 45L SSO Bin and 7L Kitchen Container 27,200 units	\$726,900
Supply only of 45L SSO Bin and 7L Kitchen Container 500 units	9,800
Supply only of 360L Recycling Container 500 units	37,200
<u>Provisional Item</u> Supply and distribution of 120L SSO Container 70 units	7,200

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Description	Estimated Cost*
<u>Provisional Item</u> Supply and distribution of 7L Kitchen Container 1,500 Units	4,400
<u>Provisional Item</u> Supply only 45L SSO Bin 200 units	3,300
Phase Two Total Costs	\$788,800

*Estimated Costs include non-refundable HST, rounded.

Surplus container inventory was accounted for in the RFP procurement documents to cover warranty and/or damage replacements, residential development, and requests for purchase of additional bins.

Potential cost recovery from the sale of containers has not been included in the financial analysis since the actual quantity is difficult to predict as part of initial program implementation. However, future container costs will be offset by including replacement costs in the annual Waste Management Operations budget and through ongoing container sales.

All containers supplied under this contract will include a five-year manufacturer's warranty. The 45L green bins will be a County-owned asset with a life expectancy of approximately 20 years under normal use. Replacement costs will be included in the annual Waste Management budget and will fund replacement of green bins that are damaged from normal wear and tear. To ensure a consistent practice of container replacements that are lost, stolen or misused, staff will develop a guidance document that can be used for administering the replacement and sale of SSO containers.

Communications

A comprehensive communication strategy plan is currently underway regarding container delivery, new curbside collection program changes, acceptable green bin materials, implementation timelines, and collection schedules. This includes the launch of a monthly municipal partner update in June, followed by an information kit for Area Municipalities in September ahead of container distribution to residences in October 2025.




A copy of Report PW 2025-36, including the updated Fees and Charges schedule, will be forwarded to Area Municipalities for their 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 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 2.1 – Climate change mitigation and adaptation Goal 2.2 – Preserve and enhance our natural environment	Goal 3.1 – Continuous improvement and results-driven solutions Goal 3.2 – Collaborate with our partners and communities

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

DISCUSSION

Background

As part of Report PW 2024-44, County Council approved the award of the next curbside collection contract (2027-2032) which includes County-wide SSO (green bin) collection and the NES recycling program to address the loss of service to these properties once the County's Blue Box Program transitions to Producer responsibility on January 1, 2026. Early commencement of SSO collection in the City of Woodstock and Township of South-West Oxford starting in 2026 was also approved by County Council along with funding for container procurement.

In preparation of SSO and NES recycling program implementation, competitive RFP procurement documents for the supply and distribution of green bins and recycling totes were

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posted to the open market through the County's electronic bidding system. The scope of work in the RFP included supply and distribution of containers, along with the assembly and distribution of program information kits supplied by the County.

The RFP was developed in collaboration with the City of Woodstock, Township of South-West Oxford, and County staff and included a two-stage evaluation process consisting of review of technical and financial submissions. Only proposals receiving a minimum score of 70% in the technical submission stage would advance to the financial submission stage.

RFP technical submissions were reviewed by the Evaluation Team consisting of City of Woodstock, Township of South-West Oxford, and County staff. Sample containers provided as part of RFP submission requirements were reviewed by frontline municipal staff and the County's collection contractor for feedback that was factored into the technical submission scoring.

Comments

The RFP for the supply and distribution of green bins/containers and recycling containers resulted in submissions from the following Vendors:

- Orbis Canada Limited
- IPL North America Inc.

Both Vendors advanced to the financial stage after scoring of their respective technical submissions by the evaluation team. The submission from Orbis Canada Limited received the highest combined score (technical and financial), and as a result is being recommended for contract award as the preferred Vendor.

The scope of work under this contract will include the supply and distribution of containers as required for the SSO and NES recycling collection programs over two phases. Phase One will take place in Q4 2025 to support City of Woodstock and Township of South-West Oxford SSO collection and County-wide collection of NES recycling material. Phase Two will take place in Q1 2027 and will involve container distribution for SSO program implementation in the remaining six Area Municipalities.

The containers to be supplied under this contract are shown in Attachment 1 and further described below:

45L Green Bin

The wheeled 45L green bin is intended for manual collection and has been designed to withstand Ontario's full range of seasonal climate conditions including freezing winters and humid summers. The bin can hold a maximum of 20 kgs (45 lbs) and is equipped with a secondary lock to prevent entry by raccoons, rodents and other pests.

Kitchen Container

The kitchen container comes with a solid locking lid to prevent spillage of organic waste and a handle for easy transport. The container has been designed for placement on a kitchen counter, under the kitchen sink, or mounted to a kitchen cabinet or wall.

120L Green Container – Provisional Item

The 120L wheeled green container comes with a secondary locking mechanism to ward off raccoons and other pests and to prevent spillage if the container is tipped over. It is also equipped with a metal grab bar for use by a mechanical cart tipper. The 120L container will be optional for communal SSO use by multi-residential and commercial properties.

360L Recycling Container

The 360L wheeled containers are grey colour coded with a program label affixed to differentiate set outs from the Provincial Common Collection System (CCS) and come with a metal grab bar to be used with a mechanical cart tipper and contains mounting handles for easy handling by the collection staff.

Warranty

All containers supplied under this contract come with a five-year manufacturer's warranty.

Information Kits

Information kits will be prepared by the County and included with cart distribution. Each information kit will contain a collection schedule, acceptable materials list and set out requirements. Individuals will also be able to scan a QR Code directing them to the County website for additional information such as helpful tips, commonly asked questions, information about the County's mobile app, etc.

Distribution of Containers

Orbis will utilize the County's storage facility east of the Compost Facility as a staging area for its distribution team. Container deliveries will be tracked using radio frequency identification (RFID) tags and reported electronically to the County daily for inventory and warranty management.

Table 3 below identifies the type of containers available for use by program and property type.

Table 3 Container Distribution by Property Type

SSO Program

Each property located along a curbside collection route that participates in the garbage collection program will receive a 45L green bin and a 7L kitchen container. Additional containers will be available for purchase from the County and Area Municipalities at cost.

Multi-Residential SSO Program Participation

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Organics collection within the County will initially be offered to multi-residential properties

45L Green Bin 7L Kitchen Container	120L Green Container 7L Kitchen Container	83L Blue Box 360L Recycling Container
<ul style="list-style-type: none"> Residential properties Multi-residential properties utilizing curbside collection Registered commercial properties located along a collection route Containers provided at no additional cost 	<ul style="list-style-type: none"> Registered multi-residential properties Commercial properties located along a collection route 120L containers sold at cost (1 container for approximately 30 units) 7L kitchen container for each unit at no additional cost 	<ul style="list-style-type: none"> NES registered properties located along a curbside collection route Containers sold at cost

currently receiving curbside garbage collection. Other multi-residential properties currently not participating in the municipal garbage collection program and are interested in participating in the SSO program will be assessed after the initial program implementation to allow prioritization of existing customers before considering program expansion.

NES Recycling Containers and Program Participation

Properties interested in participating in the NES recycling program will be required to register for the program and will be evaluated for eligibility. The approval process will confirm that the applicant is located along an existing collection route, and that the business is not regulated under O. Reg. 103/94 to provide their own waste separation program (Attachment 2).

The 360L colour coded recycling bins will be available for purchase and use by approved NES properties to differentiate from recycling set outs for the Provincial Common Collection System. However, NES properties will be permitted to use existing recycling containers with an affixed NES program eligibility sticker supplied by the County.

To incorporate the container pricing obtained through this competitive bid process, changes are required to Schedule "A" of the County's Fees and Charges By-law 4889-2007 as illustrated in Attachment 3.

CONCLUSIONS

Staff recommend contract award to Orbis Canada Limited, identified as the preferred Vendor through the RFP evaluation process, for the supply and distribution of curbside collection containers for SSO and NES recycling. Orbis Canada Limited has been supplying curbside collection containers since 2002 to over 35% of Canadian households. With extensive experience in the supply and distribution of curbside collection containers, they are in a position to competently execute the County's contract.

SIGNATURES

Report author:

Original signed by

Pamela Antonio, BES, MPA
Supervisor of Waste Management

Departmental approval:

Original signed by

Melissa Abercrombie, P. Eng, PMP
Director of Public Works

Approved for submission:

Original signed by

Benjamin R. Addley
Chief Administrative Officer

ATTACHMENTS

Attachment 1 - Organics and Recycling Containers
Attachment 2 - O. Reg. 103/94 vs NES Eligibility
Attachment 3 - Schedule "A" to By-law No. 4889-2007, as amended

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Attachment 1



Figure 1: 45L Green Bin



Figure 2: 7L Kitchen Container



Figure 3: Green Bin Kit



Figure 4: 120L Organics Cart



Figure 5: 360L Recycling Cart

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Attachment 2

Non-Eligible Sourced (NES) Type	O. Reg. 103/94	County NES Program The following business types may participate in the County curbside NES collection program as long as they can meet program requirements and:
Retail Establishments	A complex selling goods and services with a floor area of 10,000 m ² or more located in a municipality with a population of at least 5,000.	Have a complex with a floor area of less than 10,000 m ²
Large Construction Projects	Construction project of one or more buildings with a total floor area of 2,000 m ²	Have a building floor area of less than 10,000 m ²
Large Demolition Projects	Demolition project of one or more buildings with a total floor area of 2,000 m ²	Have a building floor area of less than 2,000 m ²
Office Buildings	Building or group of buildings with a floor area of at least 10,000 m ² Group of buildings – two or more buildings under same ownership with no more than one property of different ownership between the two buildings	Have a building floor area of less than 10,000 m ²
Multi-Unit Residential Buildings	Building that contains 6 or more units	Does not apply as they can participate in the Common Collection System if registered
Restaurants	Restaurants and take-out restaurants	Able to participate as long as they can meet program requirements
Hotels and Motels	Hotel or motel with more than 75 units	Hotel or motel with less than 75 units
Hospitals	Public hospitals classed as A (teaching hospitals), B (no fewer than 100 beds), or F hospital (no fewer than 200 beds) in Reg 964	All County hospitals exceed the NES limit.
Educational Institutions	Has an annual enrollment of more than 350 people	Less than 350 people enrolled
Large Manufacturing Establishments	Monthly worker hours exceed 16,000 hours (approximately 100 or more employees)	Monthly worker hours less than 16,000 hours (approximately less than 100 employees)

Schedule of Fees and Charges
To Be Effective June 11, 2025

Description of Fee or Charge	Approved 2025 Rate	HST Rate		Notes
General				
Commissioners fee	\$15.00		per request	
Photocopy - 8 ½" x 11" black	\$0.25	Inc. HST	per page	
Photocopy - 8 ½" x 11" colour	\$0.40	Inc. HST	per page	
Photocopy - 8 ½" x 14" black	\$0.35	Inc. HST	per page	
Photocopy - 8 ½" x 14" colour	\$0.45	Inc. HST	per page	
Photocopy - 11" x 17"	\$0.50	Inc. HST	per page	
Photocopy - 11" x 17" colour	\$0.60	Inc. HST	per page	
Photocopy - larger than 11" x 17" black	\$12.00	Inc. HST	per page	
Photocopy - larger than 11" x 17" colour	\$24.00	Inc. HST	per page	
Non-sufficient funds charge/Returned Item Charge	\$25.00		per occurrence	
Meeting investigation fee	\$25.00		per request	
Records Management				
PHIPA access requests	\$30.00	Exempt		The set fee of \$30.00 includes administrative charges such as locating and retrieving the record, reviewing the contents of the record for not more than 15 minutes and preparing a response letter to the individual. The fee also includes photocopying or printing the first 20 pages of a record. Requests which exceed 20 pages will be subject to an additional photocopying or printing charge of \$0.25 per page. These costs will be provided in an estimate to the requestor prior to proceeding.
PHIPA access requests - photocopying more than 20 pages	\$0.25	Exempt	per page (after 20 pages)	
MFIPPA information request	As prescribed by Regulation	Exempt		
Ambulance Call Report Request	\$65.00	Exempt	per request	

Description of Fee or Charge	Approved 2025 Rate	HST Rate		Notes
Provincial Offences Administration				
To transcribe all or part of a recording and provide a certified transcript in electronic format, the greater of \$25.00 and,			per page or \$25.00, whichever is greater	\$100.00 minimum deposit is required when ordering an original transcript. Fees set out in <i>Administration of Justice Act</i> Ontario Regulation 145/22
i. if transcript is to be provided within 24 hours	\$11.75	Exempt		
ii. if transcript is to be provided within five business days	\$8.80	Exempt		
iii. in any other case	\$6.30	Exempt		
To transcribe all or part of a recording and provide a certified transcript in paper format, the greater of \$25.00 and,		Exempt		
i. if transcript is to be provided within 24 hours	\$12.55	Exempt		
ii. if transcript is to be provided within five business days	\$9.60	Exempt		
iii. in any other case	\$7.10	Exempt		
Copy of transcript already produced	\$0.80	Exempt		
For an electronic copy of the transcript requested at the same time as a request for a transcript or copy	No charge	Exempt		
For an electronic copy of the transcript requested at any other time	\$25.00	Exempt	per transcript	
Commissioners fees related to a general affidavit for a provincial offences matter	No charge	Exempt		
Provincial Offences photocopy or certified copy	\$1.00	Exempt	per page	
Tourism				
Ad Partnership - A	\$100.00	Plus HST	per campaign	
Ad Partnership - B	\$250.00	Plus HST	per campaign	
Ad Partnership - C	\$300.00	Plus HST	per campaign	
Ad Partnership - D	\$500.00	Plus HST	per campaign	
Rural Routes Partnership	\$100.00	Plus HST	per partnership	
Lure Brochure - Map listing	\$50.00	Plus HST	per partnership	
Lure Brochure - Add	\$1,000.00	Plus HST	per ad	
Enhance Blog - renewal	\$150.00	Plus HST	per listing	
Enhanced Blog - new listing	\$250.00	Plus HST	per listing	
Oxford County Cheese Trail - Quick Stop Partner	\$150.00	Plus HST	annual	
Oxford County Cheese Trail - Full Partner	\$300.00	Plus HST	annual	

Description of Fee or Charge	Approved 2025 Rate	HST Rate		Notes
Information Services				
Urban zoning maps - 24" x 36" colour	\$15.00	Plus HST		
Urban zoning maps - 36" x 48" colour	\$20.00	Plus HST		
Township base maps - 24" x 36" colour	\$15.00	Plus HST		
Township base maps - 36" x 48" colour	\$20.00	Plus HST		
County of Oxford map book	\$20.00	Plus HST		
Customer map/data request - labour and material charges	\$50.00	Plus HST	per hour	
- linear foot plotter printout	\$10.00	Plus HST	per linear foot	
Consolidated Zoning map - colour	\$20.00	Plus HST		
Ortho-photography Images	\$50.00	Plus HST	per tile (sq. km)	
Library				
Faxing	\$0.25		per page	
Library merchandise and consumables	Prices Vary	Plus HST		Items may include book bags, program materials, memory sticks, etc.
Library card replacement	\$2.00			
Maker Space Fee	\$3.00		per hour	Fee may be waived for projects using little to no consumables or taking less than an hour of time.
<i>Room rentals</i>				For all branches except those specifically identified
Any morning, afternoon or evening rental period	\$13.00	Inc HST		
Any two morning, afternoon or evening rental period	\$15.00	Inc HST		
Full day rental period	\$22.00	Inc HST		
After Hours Rentals	\$40.00	Inc HST	per hour	
<i>Room rentals - Ingersoll, Norwich, Plattsville, Tavistock, Thamesford, Tillsonburg</i>				
First hour of rental	\$22.00	Inc HST	first hour	
Each hour thereafter	\$11.00	Inc HST	per hour after first	
After Hours Rentals	\$55.00	Inc HST	per hour	
<i>Equipment Rentals (for use with Room Rentals)</i>				
Portable Screen	\$5.00	Inc HST		Fees may not be charged if items are already available at a location.
Projector	\$10.00	Inc HST		
<i>Local history/genealogy research fees</i>				Fees may not be charged for research that does not require significant staff involvement. Fees include copying/printing of up to 15 pages single-sided, postage and handling. Additional copying and printing will be billed at the established rates.
First hour of research	\$30.00			
Additional 15 minute intervals	\$10.00			
Lost or Damaged collection items	Replacement cost less depreciation		dollar value assessed by library staff	
<i>Job Related Faxes and Printing</i>				

Description of Fee or Charge	Approved 2025 Rate	HST Rate		Notes
Faxes of Job applications	No charge		up to 5 pages free per day, local or long distance faxes, limited to 2 times per week	In the event that government grants and funding are available to assist the library with the provision of these services, copying and faxing fees may be reduced or waived.
Photocopies of resumes and job applications	No charge		up to 10 free copies per day, limited to 2 times per week	
<i>Education Related Services</i>				
Proctoring	No Charge			
Archives				
External research - after 15 minutes	\$30.00	Inc. HST	per hour	
Photocopies from microfilm reader/printers - 11" x 17"	\$0.50	Inc. HST	per page	
Photocopies from microfilm reader/printers - 8" x 14"/8" x 11"	\$0.25	Inc. HST	per page	
Digital image scanning - previously scanned	\$5.00	Inc. HST	per image	
Digital image scanning - new scan	\$10.00	Inc. HST	per image	
Digital image scanning - bound volume	\$30.00	Inc. HST	per hour	
Memory stick (USB)	\$10.00	Inc. HST		
Document conservation - cleaning and repair	\$60.00	Inc. HST	per hour	
<i>Document conservation - encapsulation</i>				
Mylar	\$10.00	Inc. HST	per square foot	
Encapsulating tape	\$24.00	Inc. HST	per roll	
Paramedic Services				
Event Coverage - Ambulance and 2 Paramedics	\$148.00	Exempt	per hour (minimum 6 hours)	
Event Coverage - Ambulance/ERV and 1 Paramedics	\$74.00	Exempt	per hour (minimum 6 hours)	
Event Coverage - Additional Paramedic (each)	\$59.00	Exempt	per hour (minimum 6 hours)	
Event Coverage - Supervisor (each)	\$80.00	Exempt	per hour (minimum 6 hours)	
Event Coverage - Statutory Holiday	2 X above rates	Exempt	per hour (minimum 6 hours)	

Description of Fee or Charge	Approved 2025 Rate	HST Rate		Notes
Planning				
Condominium (except vacant land)	\$7,415.00	Exempt	Subject to PW Dev. Review Fee	Plus a deposit to recover the costs for peer review of studies submitted in support of the application as required.
Exemption from draft approval (all)	\$3,710.00	Exempt		
Consent	\$3,895.00	Exempt		Plus a deposit to recover the costs for peer review of studies submitted in support of the application as required.
Each additional lot	\$1,900.00	Exempt		
Consent & minor variance	\$4,045.00	Exempt		Each additional lot for same owner, applicant and property
Each additional lot	\$2,020.00	Exempt		
<i>Consent or consent & minor variance</i>				
Changes to approved conditions (major)	\$375.00	Exempt		
Changes to approved conditions (minor)	\$195.00	Exempt		
Revised application (major)	\$515.00	Exempt		
Revised application (minor)	\$265.00	Exempt		
Validation order	\$925.00	Exempt		
Cancellation Certificate	\$925.00	Exempt		
Certificate for Retained Lot	\$925.00	Exempt		
Official plan (regular)	\$4,810.00	Exempt	Subject to PW Dev. Review Fee	Plus a deposit to recover the costs for peer review of studies submitted in support of the application as required.
Official plan (technical)	\$2,405.00	Exempt		
Part lot control exemption	\$1,060.00	Exempt		
Plus: per new part/lot (1 to 6 parts/lots)	\$185.00	Exempt		All lots must be exempted under one by-law
Plus: 7 to 24 lots	\$1,380.00	Exempt		All lots must be exempted under one by-law
Plus: 25+ lots	\$2,760.00	Exempt		All lots must be exempted under one by-law
Subdivision (and vacant land condominium)	\$7,415.00	Exempt	Subject to PW Dev. Review Fee	Plus a deposit to recover the costs for peer review of studies submitted in support of the application as required.
Extension of draft approval	\$820.00	Exempt		
Changes to draft approval (major)	\$2,010.00	Exempt		Includes changes to conditions
Changes to draft approval (minor)	\$995.00	Exempt		
Woodlands Conservation (minor exemption application)	\$230.00	Exempt		
Facilities				
Electric Vehicle Supply Equipment (EVSE) charging fees-Level 2	\$1.75		per prorated hour	
Electric Vehicle Supply Equipment (EVSE) charging fees-Level 3	\$14.25		per prorated hour	
Filming Fees (on County property or inside County facility)	\$500/day minimum	Plus HST	per location/facility	The minimum will be increased based on factors such as type of facility, and how much of the site/facility will be used for filming with all increases approved by the Manager of Engineering Services.

Description of Fee or Charge	Approved 2025 Rate	HST Rate		Notes
<i>Room rentals</i>				
Any morning, afternoon or evening rental period	\$20.00	Plus HST		
Full day rental period	\$30.00	Plus HST		
Communication Tower Equipment	\$1,400.00	Plus HST	annual	The fee will be imposed as new tenants are authorized and existing leases are renewed. Exemption from this fee will apply to existing emergency communication equipment owned and maintained by area municipalities.
Roads Operations				
<i>Moving Permits</i>				
Annual Permit	\$200.00	Exempt	each	
One Time Permit	\$75.00	Exempt	each	
Project Permit (multiple moves, same route/product in same year)	\$500.00	Exempt	max per year	
<i>Culvert Install (includes admin fee)</i>				
For 10m of 400mm culvert	\$2,750.00	Plus HST		Culvert sizes larger than 450mm will be charged at actual cost and will be quoted to the applicant prior to installation
For 10m of 450mm culvert	\$3,000.00	Plus HST		
Each additional meter	\$250.00	Plus HST		
<i>Curb cut (includes admin fee)</i>				
Minimum charge (7.6m)	\$750.00	Plus HST		
Each additional 0.3m over 7.6m	\$25.00	Plus HST		
Entrance Admin fee	\$110.00			
Public Works Development Review				
Condominium (only 'Exemption from Draft Approval' applications)	\$1,550.00	Exempt	per application	
Consent	\$1,050.00	Exempt	per application / lot	
Consent & minor variance	\$1,050.00	Exempt	severed	
Minor variance	\$130.00	Exempt	per application	
Official plan	\$830.00	Exempt	per application	
Zone change	\$180.00	Exempt	per application	
Subdivision or Condominium (except 'Exemption from Draft Approval') - Draft Plan Application (Initial)	\$3,100.00	Exempt	per subdivision	
Subdivision or Condominium (except 'Exemption from Draft Approval') - Subdivision Registration Phase	\$9,800.00	Exempt	per phase of subdivision	Subdivision phasing subject to County approval.
Site plan review	\$2,100.00	Exempt	per application	
Site plan amendment	\$1,050.00	Exempt	per application	
Application to Connect Review (water or wastewater) - Infill only	\$80.00	Exempt	per service connection	
Consolidated ECA Sanitary sewers including appurtenances	\$1,250.00	Exempt	per application	For subdivisions (as applicable), a separate ECA is required per registration/servicing phase.
Consolidated ECA Storm sewers including appurtenances	\$1,250.00	Exempt	per application	For subdivisions (as applicable), a separate ECA is required per registration/servicing phase.

Description of Fee or Charge	Approved 2025 Rate	HST Rate		Notes
Consolidated ECA Sanitary forcemains	\$2,100.00	Exempt	per application	
Consolidated ECA Sanitary sewer pumping stations	\$2,100.00	Exempt	per application	
Form 1 Watermains including appurtenances	\$1,250.00	Exempt	per application	For subdivisions (as applicable), a separate Form 1 is required per registration/servicing phase.
Sanitary ECA inspections	1.6%	Exempt	of development securities for sanitary infrastructure (vertical and horizontal)	
Storm ECA inspections	1.6%	Exempt	of development securities for storm infrastructure	
Watermain inspection	1.6%	Exempt	of development securities for watermain infrastructure	
Waste Management				
83 Litre Recycling bin - Residential	\$7.00	Inc. HST		
83 Litre Recycling bin - Industrial/Commercial and Institutional Recycling totes	\$9.00	Inc. HST		For NES recycling program starting Jan. 2, 2026
Apartment Recycling bin (small)	\$4.00	Inc. HST		
360 Litre Multi-residential	\$38.00	Inc. HST		
360 Litre Recycling Tote - Industrial/Commercial and Institutional	76 \$82.00	Inc. HST		For NES recycling program starting Jan. 2, 2026
Recycling lid for 83 Recycling bins	\$3.00	Inc. HST		
45 Litre Green Bin - Residential/Industrial/Commercial and Institutional	\$19.00	Inc. HST		For organics program starting Jan. 2, 2026
7 Litre Kitchen Container - Residential/Industrial/Commercial and Institutional	\$3.00	Inc. HST		For organics program starting Jan. 2, 2026
120 Litre Green Cart - Multi-Residential/Industrial/Commercial and Institutional	\$101.00	Inc. HST		For organics program starting Jan. 2, 2026. Includes secondary lock
Composters	\$21.00	Inc. HST		
Green Cone	\$53.00	Inc. HST		
Green Cone Accelerator Powder	\$4.25	Inc. HST		
Bag Tags	\$2.00	Exempt	per tag	One bag tag shall be used for each garbage bag (up to 76 x 96 cm) or each rigid container (up to 128 litres) and each such bag or container must weigh less than 20kg. Two bag tags shall be used for each rigid container with a volume between 129 and 240 litres and this container must also weigh less than 20kg. Three bag tags shall be used for each rigid container with a volume between 241 and 360 litres
Disposal of Mixed Solid Waste (MSW)	\$95.00	Exempt	per tonne	
Disposal of Construction and Demolition Material (C&D)	\$91.00	Exempt	per tonne	

Description of Fee or Charge	Approved 2025 Rate	HST Rate		Notes
Disposal of Asbestos	\$350.00	Exempt	per tonne	
Agricultural wrap program	\$50.00	Exempt	per tonne	
Minimum tipping fee	\$10.00	Exempt		
Vehicle Weight Fee	\$10.00	Exempt	each	
Freon Units	\$20.00	Exempt	per unit	
ICI Hazardous Waste	\$40.00	Exempt	per 25L container	
<i>Fixed Rate Tipping Fees (Mixed Solid Waste) when weigh scale is offline</i>				
Passenger Vehicle	\$16.00	Exempt		Based on average gross weight for vehicle type
Passenger Vehicle (empty) and Trailer	\$19.00	Exempt		
Passenger Vehicle and Trailer	\$24.00	Exempt		
Pick-up Truck	\$17.00	Exempt		
Pick-up Truck (empty) and Trailer	\$41.00	Exempt		
Pick-up Truck and Trailer	\$48.00	Exempt		
Cube Van	\$61.00	Exempt		
Stake Truck	\$67.00	Exempt		
Farm Vehicle	\$155.00	Exempt		
Single-Axle Vehicle	\$115.00	Exempt		
Single-Axle Vehicle and Trailer	\$200.00	Exempt		
Tandem-Axle Vehicle	\$523.00	Exempt		
Tandem-Axle Vehicle and Trailer	\$899.00	Exempt		
Compacted Roll Off Vehicle	\$428.00	Exempt		
Non-Compacted Roll Off Vehicle	\$214.00	Exempt		
<i>Fixed Rate Tipping Fees (Construction and Demolition Waste)</i>				Based on average gross weight for vehicle type
Passenger Vehicle	\$19.00	Exempt		
Passenger Vehicle (empty) and Trailer	\$27.00	Exempt		
Passenger Vehicle and Trailer	\$39.00	Exempt		
Pick-up Truck	\$29.00	Exempt		
Pick-up Truck (empty) and Trailer	\$75.00	Exempt		
Pick-up Truck and Trailer (Residential)	\$78.00	Exempt		
Pick-up Truck and Trailer (Commercial)	\$194.00	Exempt		
Cube Van	\$61.00	Exempt		
Stake Truck	\$184.00	Exempt		
Farm Vehicle	\$152.00	Exempt		
Single-Axle Vehicle	\$122.00	Exempt		

Description of Fee or Charge	Approved 2025 Rate	HST Rate		Notes
Single-Axle Vehicle and Trailer	\$223.00	Exempt		
Tandem-Axle Vehicle	\$318.00	Exempt		
Tandem-Axle Vehicle and Trailer	\$380.00	Exempt		
Compacted Roll Off Vehicle	\$197.00	Exempt		
Non-Compacted Roll Off Vehicle	\$243.00	Exempt		
Wastewater Treatment				
Sewage Over-Strength Agreement Rate (over and above By-law No.2719-87 limit including but not limited to Biochemical Oxygen Demand, Total Suspended Solids and Total Phosphorus). This rate may be part of an agreement with the County	\$1.75	Exempt	per kg	
Sewage Over-Strength Agreement Exceedance Fee (over and above the Over-Strength Agreement Rate limit defined in an agreement with the County).	\$3.50	Exempt	per kg	
Collection of Sewage Samples under Over-Strength Agreement	\$64.00	Exempt	per hour	
Laboratory Costs for Samples collected under Over-Strength Agreement (set collection list)	Actual cost	Exempt		
Laboratory Costs for Samples collected under Over-Strength Agreement (each additional sample)	Actual cost	Exempt		
General Hauled Septage	\$13.80	Exempt	per cubic meter	
Hauled Wastewater (Domestic waste from a single source that is not general hauled septage, that meets the sewer use By-law No. 2719-87 whose source is within Oxford County and > 22,700 Litres either at one time or over the course of a year)	\$1.80	Exempt	per cubic meter	
Holding (Large volume wastewater) Tank Waste	\$6.90	Exempt	per cubic meter	
Portable Toilet Waste	\$13.80	Exempt	per cubic meter	
Peat Moss Septic System Waste	\$13.80	Exempt	per cubic meter	
Water and Wastewater				
Rain Barrels	\$65.00	Inc. HST		
New Meter (< 25mm) - without radio transmitter	\$210.00		each	
New Meter (≥ 25mm) - without radio transmitter	Actual cost		Based on full cost recovery	
Radio Transmitter for Water/Wastewater readings	\$160.00		each	
Replacement of Water Meter due to Frost Damage	Meter Cost + \$64		each/per hour	
Replacement of Water Meter due to Frost Damage - after hours	Meter Cost + \$128		each/per hour	Min. two and half hours
Meter transmitter replacement due to damage	\$160 flat + \$64/hour		per hour	
Shut-off / Turn-on Fee, 8am-4:30pm	\$64.00		each occurrence	

Description of Fee or Charge	Approved 2025 Rate	HST Rate		Notes
Shut-off / Turn-on Fee, after hours	\$128.00		each occurrence	
Emergency water turn-off/turn-on	\$64.00		each occurrence	
Manual read of water/wastewater customer without radio transmitter	\$50.00		per read	
Missed appointment or customer not ready	\$64.00		per hour	
Temporary service (includes hosing and fittings)	\$200.00			
Clear sewer blockage (private side lateral)	\$75 flat + \$64/hour		per hour	
Camera sewer blockage (private side lateral)	\$75 flat + \$64/hour		per hour	
W/WW service call operator time - 8am-4:30pm	\$64 plus materials		per hour	Private connection service call
W/WW service call operator time - after hours	\$128 plus materials		per hour	Min. two and half hours; Private connection service call
Meter checked for accuracy at customer's request and found to be accurate (< 25mm)	\$250.00		each occurrence	Meter checked for accuracy at customer's request and found not to be accurate
Meter checked for accuracy at customer's request and found to be accurate (≥ 25mm)	Actual cost		each occurrence	
Thawing private service 15mm-25mm	Materials + \$64/hour		each occurrence	
Monthly rental for fire hydrant meter	\$250 + consumption water rate		per m3	
Hydrant meter relocation during rental	\$250 + consumption water rate		per m3	
Flow Testing inspection service (hydrant) for Third Party	\$64.00		per hour	
Removal of hydrant (no new hydrant required)	Actual cost			
Installation of new hydrant	Actual cost			
Use of Bulk Water Station	\$25.75		per key fob	
Water Taken from Bulk Water Station	\$3.55		per m3	
Inspection fees for new water/sanitary services to a severed property or infill lot	Actual cost; Min. \$500		each occurrence not under site plan	
Connection to existing watermain or service within communities without water development charges	Actual cost; Min. \$5,500		unless cost is specified in an existing bylaw;	Communities without Development Charges (DC) - Bright, Beachville, Brownsville, Dereham Centre, Hickson, Lakeside, Otterville, Princeton, Sweaburg and Springford

Description of Fee or Charge	Approved 2025 Rate	HST Rate		Notes
Connection to existing watermain or service within communities with water development charges	Actual cost; Min. \$4,000		plus applicable development charges each occurrence; unless cost is specified in an existing by-law;	Communities with Development Charges - Embro, Drumbo, Ingersoll, Innerkip, Mt Elgin, Norwich, Plattsville, Tavistock, Thamesford, Tillsonburg and Woodstock
Developer connection to existing watermain or service within communities without water development charges	\$1,500.00		per service within servicing community	Communities without Development Charges (DC) - Bright, Beachville, Brownsville, Dereham Centre, Hickson, Lakeside, Otterville, Princeton, Sweaburg and Springford
Connection to existing sewer (Sewer depth 0 - 3.0 metres)	Actual cost; Min. \$6,500			
Connection to existing sewer (Sewer depth > 3.0 metres)	Actual cost; Min. \$9,500			
Connection of a service to an extended watermain or sewer	Actual cost		Based on full cost recovery	
Installation of larger service connection due to premises demand	Actual cost		Based on full cost recovery	
Grinder pump monthly maintenance charge (customers under section 4.1 of Grinder Pump Policy)	No Charge			
Grinder pump monthly maintenance charge (customers under sections 4.2 or 4.3 of Grinder Pump Policy)	Actual cost		Based on full cost recovery when applicable as per By-law No. 5275-2011	
Grinder pump package purchase	Actual cost			
Permit for automatic sprinklers non-metered individual customer	\$28.60			
Permit for automatic sprinklers metered customer	No Charge			
Permits for outside water use for new sod, seed, or chemically sprayed lawns or for non-profit fund-raising events	No Charge			
Negotiation of Risk Management Plan – Future Threat Activities (Section 59 Notice)	\$200.00		Plus peer review	Deposit for peer review
Deposit for peer review – subject to full cost recovery when determined	\$1,500.00			Deposit for peer review
Watermain inspection/commissioning - Site Plan	Actual cost; Min. \$500			
Watermain inspection/commissioning -Subdivision < 25 lots	Actual cost; Min. \$1,500			
Watermain inspection/commissioning - Subdivision > 25 lots	Actual cost; Min. \$2,500			

Description of Fee or Charge	Approved 2025 Rate	HST Rate		Notes
Water/Wastewater System Capacity Assessment/Hydraulic Modelling	Actual Cost \$500 minimum charge		per request	
Backflow Testing - Report Submission Fee	\$39.55	Inc. HST	per test	
Cross Connection Survey Submission Fee	\$33.90	Inc. HST	per test	
5-Year Backflow Prevention Program Test Tag Fee	\$25.00	Exempt		
Woodingford Lodge				
Visitor/Family Meals	\$10.00	Inc. HST	per meal	

REPORT TO COUNTY COUNCIL

Contract Award – Green Initiatives Construction MURB 2025

To: Warden and Members of County Council

From: Director of Public Works

RECOMMENDATION

1. That Oxford County Council award a contract to the low bidder, Elgin Contracting and Restoration Ltd., in the amount of \$1,225,100 (excluding HST), for Green Initiatives Construction for Multi-Unit Residential Buildings 2025 and authorize the Chief Administrative Officer and Director of Public Works to sign all documents related thereto.

REPORT HIGHLIGHTS

- The purpose of this report is to obtain County Council approval to award the above-noted Green Initiatives Construction for Multi-Unit Residential Buildings (MURB) 2025, to the low bidder Elgin Contracting and Restoration Ltd., in accordance with the County's Purchasing Policy.
- The 2024 Energy Management Plan includes measures such as electrification of mechanical equipment, window upgrades, and low-flow water fixtures to reduce energy and greenhouse gas (GHG) emissions at 70 Maria Street, Tavistock and 82 Finkle Street, Woodstock.
- As part of funding received through the Canadian Mortgage and Housing Corporation (CMHC) National Housing Co-Investment Fund program, the County received \$3,222,743 for building upgrades to 12 MURBs selected from within the County's housing portfolio.
- The CMHC project funding requirements include achieving a 25% GHG reduction across the selected buildings included in the funding scope.
- Five MURBs were selected to receive green initiatives upgrades to meet the GHG reduction requirements, with two facilities being completed in 2025 (Stage 1) and three in 2026 (Stage 2).

IMPLEMENTATION POINTS

Upon County Council approval and prior to proceeding with the work, a contract will be executed with the low bidder, Elgin Contracting and Restoration Ltd. Furthermore, the project team will notify building tenants of the planned work at each location. Due to the scope of work, tenant impacts will be minimal and will not require any clients to be displaced from their unit.

Financial Impact

The approved 2025 Business Plan and Budget included \$1,340,000 for the completion of this project. The construction costs, other associated costs and capital accounts for this project are summarized in Table 1 below.

Table 1: Funding Summary for Green Initiatives Construction MURB 2025

2025 Capital Budget Summary Account/Description	2025 Budget	Bid Amount (excluding HST)
911006 – Green Initiatives Facilities (Total approved budget: \$1,955,500) (Less other projects and lines: \$615,500)	\$1,340,000	\$1,225,100
Sub-Total	1,340,000	1,225,100
Electrical Service Upgrades; Engineering Review		85,000
Non-Refundable HST (1.76%)		23,100
Total Estimated Construction Expenditures		\$1,333,200

Based on the information provided in Table 1, there is available approved funding in the 2025 Business Plan and Budget to award this contract.

Communications

The communication strategy for this project will be similar to other County construction projects. The Contractor's project manager and the County's project manager will form an open channel of communication and include other members of the project team as needed. Communications will commence upon approval of this report and will continue for the duration of the project.

Communication with the buildings' tenants will begin when the project approaches the initiation stages. Communication will be in the form of typical resident construction notices delivered by

hand, which will outline work occurring within each individual unit as well as on common building systems.




Upon completion of the project, it is expected that the operational performance results will be presented as part of the County's Annual Energy Report.

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 2.1 – Climate change mitigation and adaptation	Goal 3.4 – Financial sustainability

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

DISCUSSION

Background

Oxford County currently owns and operates 69 buildings (including apartments, semi-detached facilities, and townhouses) with 660 separate units, which house clients supported by the Human Services department. Each year, through the annual Business Plan and Budget process, the Public Works department, through the Facilities division, allocates funds, in

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Council Date: June 11, 2025

accordance with the Asset Management Plan, towards maintaining these facilities in a state of good repair to allow continued use by clientele and to maximize cost efficiency.

In November 2023, County Council approved [Report PW 2023-46](#) which authorized planned building improvement spending of \$8 million over three years (2024–2026) to secure funding from CMHC's National Housing Co-Investment Fund program. The planned building improvements being completed as part of this funding opportunity include building renewal work, accessibility improvements, and unit turnover repairs. In addition, a requirement of this program is to reduce GHG emissions across the selected portfolio of MURBs by 25%. A total of 12 MURB facilities were included in the funding scope, with five selected for implementation of GHG reduction upgrades to meet the funding requirement. The remaining seven sites are leveraging the funding for maintenance renewal work for regular building upkeep. Through the funding agreement, the County has secured \$3,222,743 from CMHC to support the planned building improvements.

The County's 2024-2028 Energy Management Plan ([EMP-2024](#)) outlines measures to reduce energy consumption and GHG emissions across the County's facilities, including the five MURBs included in the CMHC funding portfolio. County Council formally adopted these measures on July 10, 2024 as part of [Report PW 2025-25](#).

The five MURBs have been divided into two stages. Stage 1 includes two MURBs located at 70 Maria Street, Tavistock and 82 Finkle Street, Woodstock which are included in this project targeting completion as part of the 2025 budget. The remaining three MURBs are included in Stage 2 and are located at 178 Earl Street, Ingersoll, 135 Carroll Street, Ingersoll and 16 George Street, Norwich. These locations are expected to be tender-ready by the end of this year and will be reflected in the 2026 Business Plan and Budget. As outlined in the funding agreement, all work must be completed by December of 2026.

The initial upgrades at 70 Maria include two new electric domestic hot water (DHW) boilers replacing the existing gas-fired units, an electrical service upgrade, and high-efficiency triple-paned windows, and low-flow water fixtures, including showerheads. These upgrades are estimated to reduce GHG emissions by 12 tCO₂e, which represents a reduction of about 66% at this location.

Improvements at 82 Finkle Street include replacing the gas-fired make-up air (MUA) unit with an all-electric air source heat pump (ASHP) MUA system, complete with energy recovery and a new exhaust fan. Additional upgrades include an electric DHW boiler replacing the existing gas-fired unit, and an electrical service upgrade, and low-flow water fixtures. These upgrades are estimated to reduce GHG emissions by 36.6 tCO₂e, which represents a reduction of about 81% at this location.

Comments

This project, which includes the Stage 1 MURB locations, was tendered through a public competitive bid process, which closed on May 27, 2025, at 2:00 pm. Two bids were received in total, with the bid amounts outlined in Table 2.

Table 2: Summary of Bid Submissions

General Contractor	Bid Amount (excluding HST)
1. Elgin Contracting and Restoration Ltd.	\$1,655,000
2. Tradition Construction Inc.	\$1,850,840

Upon tender opening, the low bid was over budget and staff began further investigation into what was driving the overage. It was determined that the work associated with converting the DHW boilers at 70 Maria Street, coupled with the required electrical service upgrades with EARTH Power, were driving the cost increases above the design estimate. Staff reviewed the GHG impact of this portion of the work and determined that the cost benefit of this work did not bring sufficient value for the County. The funding application project analysis carried some contingency space to ensure that the 25% GHG reduction could be met, with the original target being a 29% reduction. Through further design development, the reduction percentage has increased, so by reducing the scope at 70 Maria Street, the anticipated reduction would now be 28% which still achieves the CMHC target. The revised scope is expected to also achieve an operational utility cost savings of approximately 12%, or \$5,100 per year at 70 Maria Street, as well as a 3.5% reduction, or \$1,400 per year at 82 Finkle Street.

Staff have negotiated with the low bidder in accordance with the Purchasing Policy, and through the elimination of the DHW and associated electrical work, have reduced the contract value by \$429,900 (excluding HST), resulting in a low bid amount of \$1,225,100 (excluding HST). A further pre-tax savings, separate from the contract award, of \$75,647 will also be achieved through eliminating the need for an electrical service upgrade from EARTH Power.

Staff have reviewed the revised bid submission and have confirmed that the low bid received from Elgin Contracting and Restoration Ltd., in the amount of \$1,225,100 (excluding HST), represents good value for the work. This contract award will also allow the County to complete the first stage of the GHG reduction work required for the CMHC funding.

As this project has the possible risks that would be associated with any construction project of this scale and scope, the successful Contractor is also required to secure construction bonds and insurance to mitigate risks related to the exposure of financial loss.

CONCLUSION

A review of the competitive bid submissions confirms that it is appropriate to award the Green Initiatives Construction MURB 2025 project to the low bidder, Elgin Contracting and Restoration Ltd., of St. Thomas, Ontario, in order to progress the GHG reduction performance required by the previously received CMHC funding.

SIGNATURES

Report author:

Original signed by:

Nathan E. Gerber, A.Sc.T., CEM, CMVP
Coordinator of Energy Management

Departmental approval:

Original signed by:

Melissa Abercrombie P. Eng., PMP
Director of Public Works

Approved for submission:

Original signed by

Benjamin R. Addley
Chief Administrative Officer

PENDING ITEMS

Copied for Council Meeting of June 11, 2025

Council Meeting Date	Issue	Pending Action	Lead Dept.	Status
06/14/23	Delegation from Ingersoll and Area Indigenous Solidarity and Awareness Network	Resolved that the information provided by Delegations 6.1 to 6.3 inclusive on the Open meeting agenda of June 14, 2023 be received; And further, that staff prepare a report for Council's consideration on ways the County can work towards truth and reconciliation.	CAO	TBA
11/27/24	City of Woodstock Building Faster Fund	Resolved that Council receive the letter from the City of Woodstock and that County staff return with a report on how the BFF funding can be utilized for the development of a Homelessness Service Centre with a focus on transitioning people out of homelessness within the County of Oxford.	HS	TBA
03/12/25	Vision Zero and Rural Road Safety	County Council direct staff to return with a report on recommendations around the feasibility of implementing a long-term Vision Zero Plan and the Good Roads Rural Road Safety Strategy across all of Oxford and that the report include information on advocacy efforts with the Provincial and Federal governments.	PW	TBA
04/23/25	Child Care and Early Years System Plan 2025-2029	Staff return with a report on the feasibility and impact of developing a policy to include childcare ready space within any expansions or renovations at County owned facilities.	PW	TBA

COUNTY OF OXFORD

BY-LAW NUMBER 6737-2025

A BY-LAW OF THE COUNTY OF OXFORD TO AUTHORIZE THE BORROWING UPON SERIAL DEBENTURES IN THE PRINCIPAL AMOUNT OF \$2,468,014.00 TOWARDS THE COST OF A CERTAIN CAPITAL WORK OF THE COUNTY OF OXFORD SET OUT IN SCHEDULE “A” TO THIS BY-LAW

WHEREAS subsection 401 (1) of the *Municipal Act, 2001*, as amended (the “Act”) provides that a municipality may incur a debt for municipal purposes, whether by borrowing money or in any other way, and may issue debentures and prescribed financial instruments and enter prescribed financial agreements for or in relation to the debt;

AND WHEREAS subsection 408 (2.1) of the Act provides that a municipality may issue a debenture or other financial instrument for long-term borrowing only to provide financing for a capital work;

AND WHEREAS the Act also provides that the “regional municipality” means an upper-tier municipality that was a regional or district municipality or the County of Oxford on December 31, 2002;

AND WHEREAS the Act also provides that all debentures issued under a by-law passed by a regional municipality for its own purposes are direct, joint and several obligations of the regional municipality and its lower-tier municipalities;

AND WHEREAS the Council of the County of Oxford (hereinafter called the “**County**”), has passed the By-laws enumerated in column (1) of Schedule “A” attached hereto and forming part of this By-law to authorize the capital work described in column (2) of Schedule “A” (the “**Capital Work**”), to authorize the long-term borrowing from Ontario Infrastructure and Lands Corporation (“**OILC**”) in respect of the Capital Work and to confirm, ratify and approve the execution by the Treasurer of the application to OILC for financing the Capital Work (the “**Application**”) and the submission by such authorized official of the Application; and to execute and deliver to OILC the rate offer letter agreement in respect of such long-term borrowing for the Capital Work;

AND WHEREAS before authorizing the Capital Work and before authorizing any additional cost amount and any additional debenture authority in respect thereof, the Council of the County had its Treasurer calculate an updated limit in respect of its most recent annual debt and financial obligation limit received from the Ministry of Municipal Affairs and Housing in accordance with the applicable regulation and, prior to the Council of the County authorizing the Capital Work, each such additional cost amount and each such additional debenture authority, the Treasurer determined that the estimated annual amount payable in respect of the Capital Work, each such additional cost amount and each such additional debenture authority would not cause the County to exceed the updated limit and that the approval of the Capital Work, each such additional cost amount and each such additional debenture authority by the Ontario Land Tribunal or its predecessor pursuant to such regulation was not required;

AND WHEREAS the County has submitted the Application to OILC and the Application has been approved;

AND WHEREAS to provide long-term financing for the Capital Work, it is now deemed to be expedient to borrow money by the issue of serial debentures in the principal amount of \$2,468,014.00 dated June 16, 2025 and maturing on June 16, 2050, and payable in semi-annual instalments of combined equal principal and diminishing interest amounts on the 16th day of June and on the 16th day of December,

commencing on December 16, 2025, in each of the years 2025 to 2050, both inclusive, on the terms hereinafter set forth;

NOW THEREFORE THE COUNCIL OF THE COUNTY OF OXFORD ENACTS AS FOLLOWS:

1. For the Capital Work, the borrowing upon the credit of the County at large of the principal amount of \$2,468,014.00 and the issue of serial debentures therefor to be repaid in semi-annual instalments of combined principal and interest as hereinafter set forth, are hereby authorized.
2. The Warden and the Treasurer of the County are hereby authorized to cause any number of serial debentures to be issued for such amounts of money as may be required for the Capital Work in definitive form, not exceeding in total the said principal amount of \$2,468,014.00 (the "**Debentures**"). The Debentures shall bear the County's municipal seal and the signatures of the Warden and the Treasurer of the County, all in accordance with the provisions of the Act. The Debentures are sufficiently signed if they bear the required signatures and each person signing has the authority to do so on the date he or she signs.
3. The Debentures shall be in fully registered form as one or more certificates in the principal amount of \$2,468,014.00, in the name of OILC, or as OILC may otherwise direct, substantially in the form attached as Schedule "B" hereto and forming part of this By-law with provision for payment of principal and interest (other than in respect of the final payment of principal and outstanding interest on maturity upon presentation and surrender) by pre-authorized debit in respect of such principal and interest to the credit of such registered holder on such terms as to which the registered holder and the County may agree.
4. In accordance with the provisions of section 25 of the *Ontario Infrastructure and Lands Corporation Act, 2011*, as amended from time to time hereafter, the County is hereby authorized to agree in writing with OILC that the Minister of Finance is entitled, without notice to the County to deduct from money appropriated by the Legislative Assembly of Ontario for payment to the County amounts not exceeding any amounts that the County fails to pay OILC on account of any unpaid indebtedness of the County to OILC under the Debentures and to pay such amounts to OILC from the Consolidated Revenue Fund.
5. The Debentures shall all be dated the 16th day of June, 2025, and as to both principal and interest shall be expressed and be payable in lawful money of Canada. The Debentures shall bear interest at the rate of 4.57% per annum and mature during a period of 25 years from the date thereof payable semi-annually in arrears as described in this section. The Debentures shall be paid in full by June 16, 2050 and be payable in semi-annual instalments of combined equal principal and diminishing interest amounts on the 16th day of June and on the 16th day of December, commencing on December 16, 2025, in each of the years 2025 to 2050, both inclusive, as set forth in Schedule "C" attached hereto and forming part of this By-law ("**Schedule "C"**").
6. Payments in respect of principal of and interest on the Debentures shall be made only on a day, other than Saturday or Sunday, on which banking institutions in Toronto, Ontario, Canada and the County are not authorized or obligated by law or executive order to be closed (a "**Business Day**") and if any date for payment is not a Business Day, payment shall be made on the next following Business Day.
7. Interest shall be payable to the date of maturity of the Debentures and on default shall be payable on any overdue amounts both before and after default and judgment at a rate per annum equal to the greater of the rate specified on the Schedule as attached to and forming part of the Debentures for such amounts plus 200 basis points or Prime Rate (as defined

below) plus 200 basis points, calculated on a daily basis from the date such amounts become overdue for so long as such amounts remain overdue and the County shall pay to the registered holders any and all costs incurred by the registered holders as a result of the overdue payment. Any amounts payable by the County as interest on overdue principal or interest and all costs incurred by the registered holders as a result of the overdue payment in respect of the Debentures shall be paid out of current revenue. Whenever it is necessary to compute any amount of interest in respect of the Debentures for a period of less than one full year, other than with respect to regular semi-annual interest payments, such interest shall be calculated on the basis of the actual number of days in the period and a year of 365 days or 366 days as appropriate.

“Prime Rate” means, on any day, the annual rate of interest which is the arithmetic mean of the prime rates announced from time to time by the following five major Canadian Schedule I banks, as of the issue date of the Debentures: Royal Bank of Canada; Canadian Imperial Bank of Commerce; The Bank of Nova Scotia; Bank of Montreal; and The Toronto-Dominion Bank (the **“Reference Banks”**) as their reference rates in effect on such day for Canadian dollar commercial loans made in Canada. If fewer than five of the Reference Banks quote a prime rate on such days, the “Prime Rate” shall be the arithmetic mean of the rates quoted by those Reference Banks.

8. (1) In each year in which a payment of semi-annual instalments of combined equal principal and diminishing interest becomes due in respect of the Capital Work, there shall be raised as part of the County’s general upper-tier levy the amounts of principal and interest payable by the County in each year as set out in Schedule “C” to the extent that the amounts have not been provided for by any other available source including other taxes or fees or charges imposed on persons or property by a by-law of any municipality. Without limiting the generality of the foregoing, the lower-tier municipalities that comprise the County (individually a “Lower-tier Municipality”, collectively the “Lower-tier Municipalities”) shall pay to the County, as part of the general upper-tier levy the amounts required to be paid to the County by the Lower-tier Municipalities in respect of the Capital Work, in accordance with the manner in which the general upper-tier levy is required, from time to time, to be paid to the County. Such amounts constitute debt of the Lower-tier Municipalities to the County and such amounts shall, when combined with any amount payable by the County in the year for repayment of the debt for which the Debentures are to be issued, be sufficient to meet the total amount of principal and interest payable in the year by the County in respect of the Debentures, all in accordance with the provisions of this By-law and the Act.
- (2) If any Lower-tier Municipality fails to make any payment or portion of it as provided in this By-law, such Lower-tier Municipality shall pay interest to the County on the amount in default at the rate of 15% per annum, from the date the payment is due until it is made.
- (3) There shall be raised, for the Capital Work, pursuant to this By-law, in each year of the currency of the Debentures, as part of the general upper-tier levy, the amounts required to be paid to the County in any previous year by any one or more of the Lower-tier Municipalities to the extent that the amounts have not been paid to the County in accordance with this By-law and the Act.
9. The Debentures may contain any provision for their registration thereof authorized by any statute relating to municipal debentures in force at the time of the issue thereof.
10. The County shall maintain a registry in respect of the Debentures in which shall be recorded the names and the addresses of the registered holders and particulars of the Debentures held by them respectively and in which particulars of the cancellations, exchanges,

substitutions and transfers of Debentures, may be recorded and the County is authorized to use electronic, magnetic or other media for records of or related to the Debentures or for copies of them.

11. The County shall not be bound to see to the execution of any trust affecting the ownership of any Debenture or be affected by notice of any equity that may be subsisting in respect thereof. The County shall deem and treat registered holders of the Debentures as the absolute owners thereof for all purposes whatsoever notwithstanding any notice to the contrary and all payments to or to the order of registered holders shall be valid and effectual to discharge the liability of the County on the Debentures to the extent of the amount or amounts so paid. When a Debenture is registered in more than one name, the principal of and interest from time to time payable on such Debenture shall be paid to or to the order of all the joint registered holders thereof, failing written instructions to the contrary from all such joint registered holders, and such payment shall constitute a valid discharge to the County. In the case of the death of one or more joint registered holders, despite the foregoing provisions of this section, the principal of and interest on any Debentures registered in their names may be paid to the survivor or survivors of such holders and such payment shall constitute a valid discharge to the County.
12. The Debentures will be transferable or exchangeable at the office of the Treasurer of the County upon presentation for such purpose accompanied by an instrument of transfer or exchange in a form approved by the County and which form is in accordance with the prevailing Canadian transfer legislation and practices, executed by the registered holder thereof or such holder's duly authorized attorney or legal personal representative, whereupon and upon registration of such transfer or exchange and cancellation of the Debenture or Debentures presented, the Warden and the Treasurer shall issue and deliver a new Debenture or Debentures of an equal principal amount in any authorized denomination or denominations as directed by the transferor, in the case of a transfer or as directed by the registered holder in the case of an exchange.
13. The Warden and the Treasurer shall issue and deliver new Debentures in exchange or substitution for Debentures outstanding on the registry with the same maturity and of like form which have become mutilated, defaced, lost, subject to a mysterious or unexplainable disappearance, stolen or destroyed, provided that the applicant therefor shall have: (a) paid such costs as may have been incurred in connection therewith; (b) (in the case when a Debenture is mutilated, defaced, lost, mysteriously or unexplainably missing, stolen or destroyed) furnished the County with such evidence (including evidence as to the certificate number of the Debenture in question) and an indemnity in respect thereof satisfactory to the County in its discretion; and (c) surrendered to the County any mutilated or defaced Debentures in respect of which new Debentures are to be issued in substitution.
14. The Debentures issued upon any registration of transfer or exchange or in substitution for any Debentures or part thereof shall carry all the rights to interest if any, accrued and unpaid which were carried by such Debentures or part thereof and shall be so dated and shall bear the same maturity date and, subject to the provisions of this By-law, shall be subject to the same terms and conditions as the Debentures in respect of which the transfer, exchange or substitution is effected.
15. The cost of all transfers and exchanges, including the printing of authorized denominations of the new Debentures, shall be borne by the County. When any of the Debentures are surrendered for transfer or exchange the Treasurer of the County shall: (a) in the case of an exchange, cancel and destroy the Debentures surrendered for exchange; (b) in the case of an exchange, certify the cancellation and destruction in the registry; (c) enter in the registry

- particulars of the new Debenture or Debentures issued in exchange; and (d) in the case of a transfer, enter in the registry particulars of the registered holder as directed by the transferor.
16. Reasonable fees in respect of the Debentures, in the normal course of business, other than reasonable fees for the substitution of a new Debenture or new Debentures for any of the Debentures that are mutilated, defaced, lost, mysteriously or unexplainably missing, stolen or destroyed and for the replacement of any of the principal and interest cheques (if any) that are mutilated, defaced, lost, mysteriously or unexplainably missing, stolen or destroyed may be imposed by the County. When new Debentures are issued in substitution in these circumstances the County shall: (a) treat as cancelled and destroyed the Debentures in respect of which new Debentures will be issued in substitution; (b) certify the deemed cancellation and destruction in the registry; (c) enter in the registry particulars of the new Debentures issued in substitution; and (d) make a notation of any indemnities provided.
 17. Except as otherwise expressly provided herein, any notice required to be given to a registered holder of one or more of the Debentures will be sufficiently given if a copy of such notice is mailed or otherwise delivered to the registered address of such registered holder.
 18. The Warden and the Treasurer are hereby authorized to cause the Debentures to be issued, one or more of the Clerk and Treasurer are hereby authorized to generally do all things and to execute all other documents and other papers in the name of the County in order to carry out the issue of the Debentures and the Treasurer or the Clerk is authorized to affix the County's municipal seal to any of such documents and papers.
 19. The money received by the County from the sale of the Debentures to OILC, including any premium, and any earnings derived from the investment of that money, after providing for the expenses related to their issue, if any, shall be apportioned and applied to the Capital Work, and to no other purpose except as permitted by the Act.
 20. Subject to the County's investment policies and goals, the applicable legislation and the terms and conditions of the Debentures, the County may, if not in default under the Debentures, at any time purchase any of the Debentures in the open market or by tender or by private contract at any price and on such terms and conditions (including, without limitation, the manner by which any tender offer may be communicated or accepted and the persons to whom it may be addressed) as the County may in its discretion determine.
 21. This By-law takes effect on the day of passing.

By-law read a first and second time this 11th day of June, 2025.

By-law read a third time and finally passed this 11th day of June, 2025.

Marcus Ryan, Warden

Lindsey A. Mansbridge, Clerk

Schedule "A"
to By-law Number 6737-2025

(1)	(2)	(3)	(4)	(5)	(6)
By-law	Capital Work Description	Approved Amount to be Financed Through the Issue of Debentures	Amount of Debentures Previously Issued	Amount of Debentures to be Issued	Term of Years of Debentures
6298-2021 6359-2021 6402-2022 6602-2024 6723-2025	Capital costs in connection with the Drumbo Wastewater Treatment Plant upgrades project	\$2,468,014.00	Nil	\$2,468,014.00	25
TOTAL				\$2,468,014.00	

Schedule “B”**to By-law Number 6737-2025**

No. FR2025-01

\$2,468,014.00

C A N A D A
Province of Ontario
COUNTY OF OXFORD

FULLY REGISTERED 4.57% SERIAL DEBENTURE

COUNTY OF OXFORD (the “County”), for value received, hereby promises to pay to

ONTARIO INFRASTRUCTURE AND LANDS CORPORATION (“OILC”)

or registered assigns, subject to the Conditions attached hereto which form part hereof (the “Conditions”), upon presentation and surrender of this debenture (or as otherwise agreed to by the County and OILC) by the maturity date of this debenture (June 16, 2050), the principal amount of

TWO MILLION, FOUR HUNDRED SIXTY-EIGHT THOUSAND, FOURTEEN DOLLARS

----- (\$2,468,014.00) -----

by semi-annual instalments of combined equal principal and diminishing interest amounts on the 16th day of June and on the 16th day of December, commencing on December 16, 2025, in each of the years 2025 to 2050, both inclusive, in the amounts set forth in the attached Loan Amortization Schedule (the “Amortization Schedule”) and subject to late payment interest charges pursuant to the Conditions, in lawful money of Canada. Subject to the Conditions: interest shall be paid until the maturity date of this debenture, in like money in semi-annual payments from the closing date (June 16, 2025), or from the last date on which interest has been paid on this debenture, whichever is later, at the rate of 4.57% per annum, in arrears, on the specified dates, as set forth in the Amortization Schedule; and interest shall be paid on default at the applicable rate set out in the Amortization Schedule both before and after default and judgment. The payments of principal and interest and the outstanding amount of principal in each year are shown in the Amortization Schedule.

The County, pursuant to section 25 of the *Ontario Infrastructure and Lands Corporation Act, 2011* (the “OILC Act, 2011”) hereby irrevocably agrees that the Minister of Finance is entitled, without notice to the County, to deduct from money appropriated by the Legislative Assembly of Ontario for payment to the County, amounts not exceeding any amounts that the County fails to pay OILC on account of any unpaid indebtedness under this debenture, and to pay such amounts to OILC from the Consolidated Revenue Fund.

This debenture is subject to the Conditions.

DATED at the County of Oxford as at the 16th day of June, 2025.

IN TESTIMONY WHEREOF and under the authority of By-law Number 6737-2025 of the County duly passed on the 11th day of June, 2025 (the "By-law"), this debenture is sealed with the municipal seal of the County and signed by the Warden and by the Treasurer thereof.

Date of Registration: June 16, 2025

Marcus Ryan
Warden

Lynn Buchner
Treasurer

OILC hereby agrees that the Minister of Finance is entitled to exercise certain rights of deduction pursuant to section 25 of the OILC Act, 2011 as described in this debenture.

Ontario Infrastructure and Lands Corporation

by: _____
Authorized Signing Officer

by: _____
Authorized Signing Officer

LOAN AMORTIZATION SCHEDULE

Loan.....: 3072
 Name.....: County of Oxford
 Principal: \$2,468,014.00
 Rate.....: 04.5700%
 Term.....: 25 Years
 Paid.....: Semi-annual
 Matures...: 06/16/2050

Pay #	Date	Amount Due \$	Principal Due \$	Interest Due \$	Rem. Principal \$
-----	-----	-----	-----	-----	-----
1	12/16/2025	105,908.90	49,360.28	56,548.62	2,418,653.72
2	06/16/2026	104,475.10	49,360.28	55,114.82	2,369,293.44
3	12/16/2026	103,646.96	49,360.28	54,286.68	2,319,933.16
4	06/16/2027	102,225.52	49,360.28	52,865.24	2,270,572.88
5	12/16/2027	101,385.01	49,360.28	52,024.73	2,221,212.60
6	06/16/2028	100,254.04	49,360.28	50,893.76	2,171,852.32
7	12/16/2028	99,123.07	49,360.28	49,762.79	2,122,492.04
8	06/16/2029	97,726.35	49,360.28	48,366.07	2,073,131.76
9	12/16/2029	96,861.12	49,360.28	47,500.84	2,023,771.48
10	06/16/2030	95,476.76	49,360.28	46,116.48	1,974,411.20
11	12/16/2030	94,599.18	49,360.28	45,238.90	1,925,050.92
12	06/16/2031	93,227.18	49,360.28	43,866.90	1,875,690.64
13	12/16/2031	92,337.23	49,360.28	42,976.95	1,826,330.36
14	06/16/2032	91,206.26	49,360.28	41,845.98	1,776,970.08
15	12/16/2032	90,075.29	49,360.28	40,715.01	1,727,609.80
16	06/16/2033	88,728.01	49,360.28	39,367.73	1,678,249.52
17	12/16/2033	87,813.34	49,360.28	38,453.06	1,628,889.24
18	06/16/2034	86,478.43	49,360.28	37,118.15	1,579,528.96
19	12/16/2034	85,551.40	49,360.28	36,191.12	1,530,168.68
20	06/16/2035	84,228.84	49,360.28	34,868.56	1,480,808.40
21	12/16/2035	83,289.45	49,360.28	33,929.17	1,431,448.12
22	06/16/2036	82,158.48	49,360.28	32,798.20	1,382,087.84
23	12/16/2036	81,027.51	49,360.28	31,667.23	1,332,727.56
24	06/16/2037	79,729.67	49,360.28	30,369.39	1,283,367.28
25	12/16/2037	78,765.56	49,360.28	29,405.28	1,234,007.00
26	06/16/2038	77,480.09	49,360.28	28,119.81	1,184,646.72
27	12/16/2038	76,503.62	49,360.28	27,143.34	1,135,286.44
28	06/16/2039	75,230.50	49,360.28	25,870.22	1,085,926.16
29	12/16/2039	74,241.67	49,360.28	24,881.39	1,036,565.88
30	06/16/2040	73,110.70	49,360.28	23,750.42	987,205.60
31	12/16/2040	71,979.73	49,360.28	22,619.45	937,845.32
32	06/16/2041	70,731.33	49,360.28	21,371.05	888,485.04
33	12/16/2041	69,717.78	49,360.28	20,357.50	839,124.76
34	06/16/2042	68,481.75	49,360.28	19,121.47	789,764.48
35	12/16/2042	67,455.84	49,360.28	18,095.56	740,404.20
36	06/16/2043	66,232.16	49,360.28	16,871.88	691,043.92
37	12/16/2043	65,193.89	49,360.28	15,833.61	641,683.64
38	06/16/2044	64,062.92	49,360.28	14,702.64	592,323.36
39	12/16/2044	62,931.95	49,360.28	13,571.67	542,963.08

40 06/16/2045	61,733.00	49,360.28	12,372.72	493,602.80
41 12/16/2045	60,670.00	49,360.28	11,309.72	444,242.52
42 06/16/2046	59,483.41	49,360.28	10,123.13	394,882.24
43 12/16/2046	58,408.06	49,360.28	9,047.78	345,521.96
44 06/16/2047	57,233.83	49,360.28	7,873.55	296,161.68
45 12/16/2047	56,146.11	49,360.28	6,785.83	246,801.40
46 06/16/2048	55,015.14	49,360.28	5,654.86	197,441.12
47 12/16/2048	53,884.17	49,360.28	4,523.89	148,080.84
48 06/16/2049	52,734.66	49,360.28	3,374.38	98,720.56
49 12/16/2049	51,622.22	49,360.28	2,261.94	49,360.28
50 06/16/2050	50,485.07	49,360.28	1,124.79	0.00
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	3,907,068.26	2,468,014.00	1,439,054.26	

LEGAL OPINION

We have examined the By-law of the County authorizing the issue of serial debentures in the principal amount of \$2,468,014.00 dated June 16, 2025 and maturing on June 16, 2050, payable in semi-annual instalments of combined equal principal and diminishing interest amounts on the 16th day of June and on the 16th day of December, commencing on December 16, 2025, in each of the years 2025 to 2050, both inclusive, as set out in Schedule "C" to the By-law.

In our opinion, the By-law has been properly passed and is within the legal powers of the County. The debenture issued under the By-law in the within form (the "Debenture") is the direct, general, unsecured, unsubordinated, joint and several obligation of the County and of its lower-tier municipalities (the "Lower-tier Municipalities"). The Debenture is enforceable against the County and the Lower-tier Municipalities subject to the special jurisdiction and powers of the Ontario Land Tribunal over defaulting municipalities under the *Municipal Affairs Act*. This opinion is subject to and incorporates all the assumptions, qualifications and limitations set out in our opinion letter.

June 16, 2025

WeirFoulds LLP

CONDITIONS OF THE DEBENTURE

Form, Denomination, and Ranking of the Debenture

1. The debentures issued pursuant to the By-law (collectively the “Debentures” and individually a “Debenture”) are issuable as fully registered Debentures without coupons.
2. The Debentures are direct, general, unsecured, unsubordinated, joint and several obligations of the County and of its Lower-tier Municipalities. The Debentures rank concurrently and equally in respect of payment of principal and interest with all other debentures of the County except for the availability of money in a sinking or retirement fund for a particular issue of debentures.
3. This Debenture is one fully registered Debenture registered in the name of OILC and held by OILC.

Registration

4. The County shall maintain at its designated office a registry in respect of the Debentures in which shall be recorded the names and the addresses of the registered holders and particulars of the Debentures held by them respectively and in which particulars of cancellations, exchanges, substitutions and transfers of Debentures, may be recorded and the County is authorized to use electronic, magnetic or other media for records of or related to the Debentures or for copies of them.

Title

5. The County shall not be bound to see to the execution of any trust affecting the ownership of any Debenture or be affected by notice of any equity that may be subsisting in respect thereof. The County shall deem and treat registered holders of Debentures, including this Debenture, as the absolute owners thereof for all purposes whatsoever notwithstanding any notice to the contrary and all payments to or to the order of registered holders shall be valid and effectual to discharge the liability of the County on the Debentures to the extent of the amount or amounts so paid. Where a Debenture is registered in more than one name, the principal of and interest from time to time payable on such Debenture shall be paid to or to the order of all the joint registered holders thereof, failing written instructions to the contrary from all such joint registered holders, and such payment shall constitute a valid discharge to the County. In the case of the death of one or more joint registered holders, despite the foregoing provisions of this section, the principal of and interest on any Debentures registered in their names may be paid to the survivor or survivors of such holders and such payment shall constitute a valid discharge to the County.

Payments of Principal and Interest

6. The record date for purposes of payment of principal of and interest on the Debentures is as of 5:00 p.m. on the sixteenth calendar day preceding any payment date including the maturity date. Principal of and interest on the Debentures are payable by the County to the persons registered as holders in the registry on the relevant record date. The County shall not be required to register any transfer, exchange or substitution of Debentures during the period from any record date to the corresponding payment date.

7. The County shall make all payments in respect of semi-annual instalments of combined equal principal and diminishing interest amounts on the Debentures on the 16th day of June and the 16th day of December, commencing on December 16, 2025, in each of the years 2025 to 2050, both inclusive, as set out in Schedule "C" to the By-law, by pre-authorized debit in respect of such interest and principal to the credit of the registered holder on such terms as the County and the registered holder may agree.
8. The County shall pay to the registered holder interest on any overdue amount of principal or interest in respect of any Debenture, both before and after default and judgment, at a rate per annum equal to the greater of the rate specified on the Schedule as attached to and forming part of the Debenture for such amount plus 200 basis points or Prime Rate (as defined below) plus 200 basis points, calculated on a daily basis from the date such amount becomes overdue for so long as such amount remains overdue and the County shall pay to the registered holder any and all costs incurred by the registered holder as a result of the overdue payment.
9. Whenever it is necessary to compute any amount of interest in respect of the Debentures for a period of less than one full year, other than with respect to regular semi-annual interest payments, such interest shall be calculated on the basis of the actual number of days in the period and a year of 365 days or 366 days as appropriate.
10. Payments in respect of principal of and interest on the Debentures shall be made only on a day, other than Saturday or Sunday, on which banking institutions in Toronto, Ontario, Canada and the County are not authorized or obligated by law or executive order to be closed (a "**Business Day**"), and if any date for payment is not a Business Day, payment shall be made on the next following Business Day as noted on the Amortization Schedule.
11. The Debentures are transferable or exchangeable at the office of the Treasurer of the County upon presentation for such purpose accompanied by an instrument of transfer or exchange in a form approved by the County and which form is in accordance with the prevailing Canadian transfer legislation and practices, executed by the registered holder thereof or such holder's duly authorized attorney or legal personal representative, whereupon and upon registration of such transfer or exchange and cancellation of the Debenture or Debentures presented, a new Debenture or Debentures of an equal principal amount in any authorized denomination or denominations will be delivered as directed by the transferor, in the case of a transfer or as directed by the registered holder in the case of an exchange.
12. The County shall issue and deliver Debentures in exchange for or in substitution for Debentures outstanding on the registry with the same maturity and of like form in the event of a mutilation, defacement, loss, mysterious or unexplainable disappearance, theft or destruction, provided that the applicant therefor shall have: (a) paid such costs as may have been incurred in connection therewith; (b) (in the case of a mutilated, defaced, lost, mysteriously or unexplainably missing, stolen or destroyed Debenture) furnished the County with such evidence (including evidence as to the certificate number of the Debenture in question) and an indemnity in respect thereof satisfactory to the County in its discretion; and (c) surrendered to the County any mutilated or defaced Debentures in respect of which new Debentures are to be issued in substitution.
13. The Debentures issued upon any registration of transfer or exchange or in substitution for any Debentures or part thereof shall carry all the rights to interest if any, accrued and unpaid which were carried by such Debentures or part thereof and shall be so dated and shall bear the same maturity date and, subject to the provisions of the By-law, shall be subject to the same terms and conditions as the Debentures in respect of which the transfer, exchange or substitution is effected.

14. The cost of all transfers and exchanges, including the printing of authorized denominations of the new Debentures, shall be borne by the County. When any of the Debentures are surrendered for transfer or exchange the Treasurer of the County shall: (a) in the case of an exchange, cancel and destroy the Debentures surrendered for exchange; (b) in the case of an exchange, certify the cancellation and destruction in the registry; (c) enter in the registry particulars of the new Debenture or Debentures issued in exchange; and (d) in the case of a transfer, enter in the registry particulars of the registered holder as directed by the transferor.
15. Reasonable fees for the substitution of a new Debenture or new Debentures for any of the Debentures that are mutilated, defaced, lost, mysteriously or unexplainably missing, stolen or destroyed and for the replacement of mutilated, defaced, lost, mysteriously or unexplainably missing, stolen or destroyed principal and interest cheques (if any) may be imposed by the County. When new Debentures are issued in substitution in these circumstances the County shall: (a) treat as cancelled and destroyed the Debentures in respect of which new Debentures will be issued in substitution; (b) certify the deemed cancellation and destruction in the registry; (c) enter in the registry particulars of the new Debentures issued in substitution; and (d) make a notation of any indemnities provided.
16. If OILC elects to terminate its obligations under the rate offer letter agreement entered into between the County and OILC, or if the County fails to meet and pay any of its debts or liabilities when due, or uses all or any portion of the proceeds of any Debenture for any purpose other than for a Capital Work(s) as authorized in the By-law pursuant to which the Debentures are issued, at OILC's discretion, the County shall pay to OILC the Make-Whole Amount on account of the losses that OILC will incur as a result of the early repayment or early termination.

Notices

17. Except as otherwise expressly provided herein, any notice required to be given to a registered holder of one or more of the Debentures will be sufficiently given if a copy of such notice is mailed or otherwise delivered to the registered address of such registered holder. If the County or any registered holder is required to give any notice in connection with the Debentures on or before any day and that day is not a Business Day (as defined in section 10 of these Conditions) then such notice may be given on the next following Business Day.

Time

18. Unless otherwise expressly provided herein, any reference herein to a time shall be considered to be a reference to Toronto time.

Governing Law

19. The Debentures are governed by and shall be construed in accordance with the laws of the Province of Ontario and the federal laws of Canada applicable in Ontario.

Definitions

- (a) **"Prime Rate"** means, on any day, the annual rate of interest which is the arithmetic mean of the prime rates announced from time to time by the following five major Canadian Schedule I banks, as of the issue date of this Debenture: Royal Bank of Canada; Canadian Imperial Bank of Commerce; The Bank of Nova Scotia; Bank of Montreal; and The Toronto-Dominion Bank (the "Reference Banks") as their reference rates in effect on such day for Canadian dollar commercial loans made in Canada. If fewer than five of the Reference Banks quote a prime rate on such days, the "Prime Rate" shall be the arithmetic mean of the rates quoted by those Reference Banks.
- (b) **"Make-Whole Amount"** means the amount determined by OILC as of the date of prepayment of the Debenture, by which (i) the present value of the remaining future scheduled payments of principal and interest under the Debenture to be repaid from the prepayment date until maturity of the Debenture discounted at the Ontario Yield exceeds (ii) the principal amount under the Debenture being repaid provided that the Make-Whole Amount shall never be less than zero.
- (c) **"Ontario Yield"** means the yield to maturity on the date of prepayment of the Debenture, assuming semi-annual compounding, which a non-prepayable term loan made by the Province of Ontario would have if advanced on the date of prepayment of the Debenture, assuming the same principal amount as the Debenture and with a maturity date which is the same as the remaining term to maturity of the Debenture to be repaid minus 100 basis points.

Schedule "C"
to By-law Number 6737-2025
LOAN AMORTIZATION SCHEDULE

Loan.....: 3072
Name.....: County of Oxford
Principal: \$2,468,014.00
Rate.....: 04.5700%
Term.....: 25 Years
Paid.....: Semi-annual
Matures...: 06/16/2050

Pay # Date	Amount Due \$	Principal Due \$	Interest Due \$	Rem. Principal \$
-----	-----	-----	-----	-----
1 12/16/2025	105,908.90	49,360.28	56,548.62	2,418,653.72
2 06/16/2026	104,475.10	49,360.28	55,114.82	2,369,293.44
3 12/16/2026	103,646.96	49,360.28	54,286.68	2,319,933.16
4 06/16/2027	102,225.52	49,360.28	52,865.24	2,270,572.88
5 12/16/2027	101,385.01	49,360.28	52,024.73	2,221,212.60
6 06/16/2028	100,254.04	49,360.28	50,893.76	2,171,852.32
7 12/16/2028	99,123.07	49,360.28	49,762.79	2,122,492.04
8 06/16/2029	97,726.35	49,360.28	48,366.07	2,073,131.76
9 12/16/2029	96,861.12	49,360.28	47,500.84	2,023,771.48
10 06/16/2030	95,476.76	49,360.28	46,116.48	1,974,411.20
11 12/16/2030	94,599.18	49,360.28	45,238.90	1,925,050.92
12 06/16/2031	93,227.18	49,360.28	43,866.90	1,875,690.64
13 12/16/2031	92,337.23	49,360.28	42,976.95	1,826,330.36
14 06/16/2032	91,206.26	49,360.28	41,845.98	1,776,970.08
15 12/16/2032	90,075.29	49,360.28	40,715.01	1,727,609.80
16 06/16/2033	88,728.01	49,360.28	39,367.73	1,678,249.52
17 12/16/2033	87,813.34	49,360.28	38,453.06	1,628,889.24
18 06/16/2034	86,478.43	49,360.28	37,118.15	1,579,528.96
19 12/16/2034	85,551.40	49,360.28	36,191.12	1,530,168.68
20 06/16/2035	84,228.84	49,360.28	34,868.56	1,480,808.40
21 12/16/2035	83,289.45	49,360.28	33,929.17	1,431,448.12
22 06/16/2036	82,158.48	49,360.28	32,798.20	1,382,087.84
23 12/16/2036	81,027.51	49,360.28	31,667.23	1,332,727.56
24 06/16/2037	79,729.67	49,360.28	30,369.39	1,283,367.28
25 12/16/2037	78,765.56	49,360.28	29,405.28	1,234,007.00
26 06/16/2038	77,480.09	49,360.28	28,119.81	1,184,646.72
27 12/16/2038	76,503.62	49,360.28	27,143.34	1,135,286.44
28 06/16/2039	75,230.50	49,360.28	25,870.22	1,085,926.16
29 12/16/2039	74,241.67	49,360.28	24,881.39	1,036,565.88
30 06/16/2040	73,110.70	49,360.28	23,750.42	987,205.60
31 12/16/2040	71,979.73	49,360.28	22,619.45	937,845.32
32 06/16/2041	70,731.33	49,360.28	21,371.05	888,485.04
33 12/16/2041	69,717.78	49,360.28	20,357.50	839,124.76
34 06/16/2042	68,481.75	49,360.28	19,121.47	789,764.48

35 12/16/2042	67,455.84	49,360.28	18,095.56	740,404.20
36 06/16/2043	66,232.16	49,360.28	16,871.88	691,043.92
37 12/16/2043	65,193.89	49,360.28	15,833.61	641,683.64
38 06/16/2044	64,062.92	49,360.28	14,702.64	592,323.36
39 12/16/2044	62,931.95	49,360.28	13,571.67	542,963.08
40 06/16/2045	61,733.00	49,360.28	12,372.72	493,602.80
41 12/16/2045	60,670.00	49,360.28	11,309.72	444,242.52
42 06/16/2046	59,483.41	49,360.28	10,123.13	394,882.24
43 12/16/2046	58,408.06	49,360.28	9,047.78	345,521.96
44 06/16/2047	57,233.83	49,360.28	7,873.55	296,161.68
45 12/16/2047	56,146.11	49,360.28	6,785.83	246,801.40
46 06/16/2048	55,015.14	49,360.28	5,654.86	197,441.12
47 12/16/2048	53,884.17	49,360.28	4,523.89	148,080.84
48 06/16/2049	52,734.66	49,360.28	3,374.38	98,720.56
49 12/16/2049	51,622.22	49,360.28	2,261.94	49,360.28
50 06/16/2050	50,485.07	49,360.28	1,124.79	0.00
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	3,907,068.26	2,468,014.00	1,439,054.26	

COUNTY OF OXFORD

BY-LAW NO. 6738-2025

Being a By-law to confirm all actions and proceedings of the Council of the County of Oxford at the meeting at which this By-law is passed.

The Council of the County of Oxford enacts as follows:

1. That all decisions made by Council at the meeting at which this By-law is passed, in respect of each report, resolution or other action passed and taken by the Council at this meeting, are hereby adopted, ratified and confirmed.
2. That the Warden and/or the proper officers of the County are hereby authorized and directed to do all things necessary to give effect to the said decisions referred to in Section 1 of this By-law, to obtain approvals where required, and except where otherwise provided, to execute all necessary documents and the Clerk is hereby authorized and directed to affix the corporate seal where necessary.
3. That nothing in this By-law has the effect of giving to any decision the status of a By-law where any legal prerequisite to the enactment of a specific By-law has not been satisfied.
4. That all decisions, as referred to in Section 1 of this By-law, supersede any prior decisions of Council to the contrary.

READ a first and second time this 11th day of June, 2025.

READ a third time and finally passed this 11th day of June, 2025.

MARCUS RYAN, WARDEN

LINDSEY A. MANSBRIDGE, CLERK