



FS 2026-08
Attachment 1

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

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

Notes

* see supplementary table for system specific details.

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

Definitions

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

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

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

Interest Earned – interest earned on the fund balance.

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

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

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

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

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

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