



TOWNSHIP OF  
ASHFIELD-COLBORNE-WAWANOSH

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## Council Report

STAFF: Ellen McManus, Treasurer

DATE: June 16, 2026

SUBJECT: Development Charges – Treasurer’s Annual Statement 2025

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### Recommendation

THAT this report and attachments relating to Development Charge By-law 68-2022 and the associated development charge reserve funds, prepared in accordance with the *Development Charges Act, 1997*, be received for information;

AND THAT the Treasurer be directed to make the Annual Statements of Development Charges available to the public on the Township’s website;

AND FURTHER THAT the Treasurer be directed to submit the 2025 Annual Statement of Development Charges to the Minister of Municipal Affairs and Housing by July 15, 2026.

### Background

Development charges (DCs) are one-time fees collected on new residential and non-residential development to help fund growth-related capital infrastructure. The authority to impose development charges is established under provincial legislation, with applicable projects and rates outlined in the Township’s Development Charges Background Study and Development Charge By-law 68-2022.

Section 43 of the *Development Charges Act, 1997* (DCA) requires the Treasurer to prepare and provide Council with an annual financial statement regarding the municipality’s development charge by-law and any reserve funds established under the Act. The information required to be included in the statement is prescribed by subsection 43(2) of the DCA and Ontario Regulation 82/98.

Through the enactment of Bill 60, reporting timelines for Annual Treasurer’s Statements were amended. Municipalities are now required to complete the annual statement by June 30 and submit it to the Minister of Municipal Affairs and Housing by July 15 of each year.

In addition, subsection 35(2) of the DCA requires municipalities to spend or allocate at least 60 percent of the opening balance in water, wastewater, and roads development charge reserve funds each year.

## Comment

The Township maintains four development charge reserve funds, corresponding to the services identified in Development Charge By-law 68-2022. Opening and closing balances, together with project expenditures funded from these reserves during 2025, are provided in Attachment A – Development Charge Reserve Fund Statements.

The table below summarizes activity across all DC reserve funds during 2025.

Reserve Fund Activity Summary – 2025	
Opening Balance – January 1, 2025	\$240,127
Development Charges Collected	195,007
Interest Earned	9,546
Transfers from Other Reserve Funds <sup>1</sup>	93,111
Transfers to Capital Projects	(165,531)
<b>Closing Balance – December 31, 2025</b>	<b>\$372,260</b>

<sup>1</sup> Transfer from legacy DC reserve funds established under the old Act, per section 63 of the DCA.

Funds remaining in the development charge reserve funds are committed to projects identified in the Township's Development Charges Background Study.

In accordance with Section 43 of the DCA and Section 12 of O. Reg. 82/98, Attachment B – Annual Development Charge Transfers by Project provides a detailed listing of all growth-related capital projects that received development charge funding during the year. The appendix also identifies total project financing, any upfront funding provided from other sources, and the allocation of growth and non-growth project costs.

The Township has not imposed, directly or indirectly, any charge related to development, nor required the construction of services related to development, except as authorized under the *Development Charges Act, 1997* or other applicable legislation. The Township has not borrowed funds from development charge reserve funds and has not issued development charge credits to developers.

Respectfully submitted,

Approved by:



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Ellen McManus  
Treasurer

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Mark Becker  
Chief Administrative Officer



**Township of Ashfield-Colborne-Wawanosh**  
**Statement of Development Charge Reserve Funds**  
**For the Year Ending December 31, 2025**

	Services to which the Development Charge Relates				
	Growth-Related Studies	Parks and Recreation Services	Services Related to a Highway	Water	Totals
Opening Balance: January 1, 2025	25,389	81,957	131,745	1,036	240,127
Development Charge Revenues (Collected)	23,875	32,196	137,611	1,325	195,007
Development Charge Revenues (Uncollected)	-	-	-	-	-
Interest Earned	1,019	2,898	5,594	36	9,546
Total Contributions	24,894	35,094	143,205	1,361	204,554
Amount Transferred to (from) General Fund	-	-	165,531	-	165,531
Amount Transferred to (from) Other Reserve Fund	(11,313)	(16,318)	(65,480)	-	(93,111)
Debt Servicing Costs/Accrued Interest	-	-	-	-	-
Development Charge Refunds	-	-	-	-	-
DC Interest (Interim Financing)	-	-	-	-	-
Total Disbursements	(11,313)	(16,318)	100,051	-	72,420
<b>Closing Balance: December 31, 2025</b>	<b>61,596</b>	<b>133,368</b>	<b>174,899</b>	<b>2,397</b>	<b>372,260</b>



Annual Development Charges Transfers by Project for Growth Related Projects Identified in the DC Background Study  
For the Year Ended December 31, 2025

Project Description	Capital GL Account	Total Cost to December 31, 2025	Net Growth Related Share (Development Charges)			Non-DC Recoverable Cost Share		Total Funding to December 31, 2025
			Amount Funded by Development Charges Collected During 2025	Amount Funded by Development Charges Collected up to December 2024	Municipal Contribution to be Repaid by Development Charges Collected in the Future	Grants / Other	Municipal Contribution (Benefit to Existing)	
<b>ADMINISTRATION</b>								
DC Background Study	01-3510-9035	21,981	-	21,981	-	-	-	21,981
Parks and Recreation Strategic Plan	01-8000-9050	59,427	-	482	-	57,500	1,445	59,427
Zoning Bylaw Update	01-3510-7355	5,440	-	1,360	-	-	4,080	5,440
Official Plan Update	01-3510-7352	-	-	-	-	-	-	-
Comprehensive Review		-	-	-	-	-	-	-
Road Needs Study	01-2600-9095	15,106	-	-	3,777	-	11,330	15,106
Growth and Servicing Master Plan	01-3510-9045	57,928	-	43,446	-	-	14,482	57,928
<b>Subtotal - Administration/Growth-Studies</b>		<b>159,883</b>	<b>-</b>	<b>67,269</b>	<b>3,777</b>	<b>57,500</b>	<b>31,337</b>	<b>159,883</b>
<b>PARKS AND RECREATION</b>								
Washroom Facilities	01-8000-9055	271,741	-	48,696	-	150,000	73,045	271,741
Playground Equipment	01-8000-9035	-	-	-	-	-	-	-
Gazebo Saltford		-	-	-	-	-	-	-
Gazebo Port Albert		-	-	-	-	-	-	-
Trail Development		-	-	-	-	-	-	-
<b>Subtotal - Parks and Recreation Services</b>		<b>271,741</b>	<b>-</b>	<b>48,696</b>	<b>-</b>	<b>150,000</b>	<b>73,045</b>	<b>271,741</b>
<b>SERVICES RELATED TO HIGHWAYS</b>								
One-Tonne Truck	01-2600-9630	134,295	-	67,148	-	-	67,148	134,295
Backhoe	01-2600-9675	202,299	-	101,149	-	-	101,149	202,299
Sidewalk Plow		-	-	-	-	-	-	-
Birch Beach Road Upgrades	01-2600-9655	237,109	-	59,277	-	-	177,832	237,109
London Road Intersection Improvement		-	-	-	-	-	-	-
Airport Road, Mill Road, and Champlain Road Upgrades		-	-	-	-	-	-	-
Westmount Line Upgrades	01-2600-9410	1,060,141	165,531	99,504	-	-	795,106	1,060,141
Zion Road Upgrades		-	-	-	-	-	-	-
Glen Hill Road Upgrades		-	-	-	-	-	-	-
Birch Beach Road Bridge Replacement	01-2600-9390	864,669	-	76,746	-	557,685	230,238	864,669
Zion Road Bridge Replacement		-	-	-	-	-	-	-
<b>Subtotal - Services Related To Highways</b>		<b>2,498,514</b>	<b>165,531</b>	<b>403,824</b>	<b>-</b>	<b>557,685</b>	<b>1,371,473</b>	<b>2,498,514</b>
<b>WATER SERVICES</b>								
Saltford Water	01-3510-9040	360,000	-	-	288,000	-	72,000	360,000
<b>Subtotal - Saltford Area Water Services</b>		<b>360,000</b>	<b>-</b>	<b>-</b>	<b>288,000</b>	<b>-</b>	<b>72,000</b>	<b>360,000</b>
<b>Total - All Service Areas</b>		<b>3,290,138</b>	<b>165,531</b>	<b>519,790</b>	<b>291,777</b>	<b>765,185</b>	<b>1,547,855</b>	<b>3,290,138</b>