



TOWNSHIP OF WELLINGTON NORTH

TO: Mayor and Council

DATE: July 13, 2026

MEETING TYPE: Open

SUBMITTED BY: Jeremiah Idialu, Treasurer/Director of Finance

REPORT #: FIN 2026-007

REPORT TITLE: 2025 Annual Statement of Development Charges

RECOMMENDED MOTION

THAT the Council of the Corporation of the Township of Wellington North receive Report FIN 2026-007 regarding the 2025 Annual Statement of Development Charges for information.

AND THAT staff be directed to submit the 2025 Annual Statement of Development Charges to the Ministry of Municipal Affairs and Housing.

PREVIOUS REPORTS/BY-LAWS/RESOLUTIONS

N/A

BACKGROUND

The Development Charges Act requires the Treasurer to provide Council with an annual statement of Development Charge Reserve Fund activity.

The 2025 Annual Statement summarizes collections, interest, transfers, credits, commitments and closing reserve fund balances for the year ended December 31, 2025.

ANALYSIS

The attached statement provides the required annual reporting for the Township's Development Charge Reserve Funds. Development charges collected in 2025 were held in reserve funds and applied only to eligible growth related costs in accordance with the Development Charges Act and the Township's Development Charges By-law.

CONSULTATION

None

FINANCIAL CONSIDERATIONS

There are no financial considerations in receiving this report for information.

ATTACHMENTS

Attachment A – 2025 Annual Statement of Development Charges

STRATEGIC PLAN 2024

- ☐ Shape and support sustainable growth
How:
- ☐ Deliver quality, efficient community services aligned with the Township's mandate and capacity
How:
- ☐ Enhance information sharing and participation in decision-making
How:
- ☒ N/A Core-Service

ASSESSIBILITY FOR ONTARIANS DISABILITIES ACT CONSULTATION

Does this report apply to any of the standards under the AODA that require consultation

- ☐ Customer Service Standard
- ☐ Information and Communications Standard
- ☐ Employment Standard
- ☐ Transportation Standard
- ☐ Design of Public Spaces Standard
- ☒ Not applicable

Approved by: ☒

Brooke Lambert, Chief Administrative Officer

Table 1									
Township of Wellington North									
2025 Annual Treasurer's Statement of Development Charge Reserve Funds									
Description	Wastewater	Water	Roads	Fire Protection	Outdoor Rec D.C.s	Indoor Rec	Admin	By-Law D.C.'s	Total
Opening Balance, January 1, 2025	\$7,037,525	\$2,340,295	\$1,269,023	\$305,749	\$201,900	\$840,282	\$52,326	(\$2)	\$12,047,098
Plus:									
Development Charge Collections	\$618,552	\$194,351	\$303,232	\$9,428	\$40,659	\$102,050	\$9,483	\$78	\$1,277,833
Accrued Interest	\$188,476	\$62,677	\$33,986	\$8,188	\$5,407	\$22,504	\$1,401	-	\$322,640
Sub-Total	\$7,844,553	\$2,597,323	\$1,606,241	\$323,365	\$247,966	\$964,836	\$63,211	\$76	\$13,647,570
Less:									
Amount Transferred to Capital Funds	\$68,927	\$73,940	\$52,718	-	-	-	-	-	\$195,584
Amount Transferred to Operating Funds	\$480,465	-	-	-	-	-	-	-	\$480,465
Sub-Total	\$549,392	\$73,940	\$52,718	-	-	-	-	-	\$676,049
Closing Balance, December 31, 2025 (Including Committed Funds)	\$7,295,161	\$2,523,383	\$1,553,523	\$323,365	\$247,966	\$964,836	\$63,211	\$76	\$12,971,521

The Township is compliant with s. 59.1(1) of the Development Charges Act, 1997, as amended, whereby charges are not directly or indirectly imposed on development nor has a requirement to construct a service related to development been imposed, except as permitted by the Development Charges Act, 1997, as amended or another Act.

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Table 1-A
Township of Wellington North
2025 Amounts Transferred to Capital Funds

Capital Fund Transactions	Gross Capital Cost for 2025	D.C. Recoverable Cost Share			Non-D.C. Recoverable Cost Share		
		D.C. By-law Period					
		D.C. Reserve Fund Draw	D.C. Debt Financing	Grants, Subsidies Other Contributions	Levy / Reserve / Fund Draws	Debt Financing	Grants, Subsidies Other Contributions
Wastewater Services							
Reconstruction – Industrial Drive Extension	7,270	7,270					
Master Servicing Plan Technical Update (Arthur)	32,896	32,896					
Master Servicing Plan Technical Update (Mount Forest)	25,878	25,878					
Development Charges Background Study Update	2,883	2,883					
Sub-total Wastewater Services	68,927	68,927	-	-	-	-	-
Water Services							
Reconstruction – Industrial Drive Extension	12,283	12,283					
Master Servicing Plan Technical Update (Arthur)	32,896	32,896					
Master Servicing Plan Technical Update (Mount Forest)	25,878	25,878					
Development Charges Background Study Update	2,883	2,883					
Sub-total Water Services	73,940	73,940	-	-	-	-	-
Roads							
Reconstruction – Industrial Drive Extension	129,329	42,421			86,908		
Urban Traffic Impact Study	6,607	6,607					
Development Charges Background Study Update	2,884	2,884					
PXO – Main Street North and Durham Street	369	369					
PXO – Smith Street and Conestoga Street	437	437					
Sub-total Roads	139,625	52,718	-	-	86,908	-	-
Fire Protection Services							
Sub-total Fire Protection Services	-	-	-	-	-	-	-
Outdoor Rec							
Sub-total Outdoor Rec	-	-	-	-	-	-	-
Indoor Rec							
Sub-total Indoor Rec	-	-	-	-	-	-	-
Adminstration							
Sub-total Adminstration	-	-	-	-	-	-	-
By-Law							
Sub-total By-Law	-	-	-	-	-	-	-
Total	282,492	195,584	-	-	86,908	-	-

Table 1-B
Township of Wellington North
2025 Amounts Transferred to Other Funds (Operating)

Operating Fund Transactions	Annual Debt Repayment Amount	D.C. Reserve Fund Draw			Non-D.C. Recoverable Cost Share		Source
		Principal	Interest	Total	Principal	Interest	
Water Services							
Arthur Wastewater Treatment Ph. 1	565,253	376,514	103,951	480,465	66,444	18,344	
Sub-total Wastewater Services	565,253	376,514	103,951	480,465	66,444	18,344	
Total							