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Report To: Warden Post and Members of County Council

Meeting Date: April 23, 2026

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**Subject: Annual Development Charge Report**

**From: Aimee Raves, Manager of Corporate Finance, Treasurer**

### **Recommendation**

**THAT the report from the Manager of Corporate Finance, Treasurer, Report No. CS-2026-010, Annual Development Charges Report, dated April 23, 2026, be received.**

### **Executive Summary**

- Funds collected, spent, and interest allocated detailed in Attachment A.
- Overview of project financing sources, including property taxes and tenant rent, in Attachment B.
- Development Charges typically collected in advance of capital projects; some collected after project completion.
- Development Charges used to cover ongoing annual debt servicing costs for building-related projects.
- Funds collected applied to future budgets until depleted.
- Total Development Charges Reserve Fund at end of 2024: nearly \$1.2 million. \$585,00 held for non-road projects; \$590,000 for future road projects.
- Net decrease in unspent Development Charges balances of just under \$4.3 million from 2024 to 2025, with \$4.5 million going toward the southern Operations Centre land purchase.
- A new Development Charges Background Study is currently under way due to changes in priorities and cost increases.

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## Background & Discussion

This annual report provides a summary of Development Charge (DC) activity for 2025. A summary of funds collected, spent and interest allocated to the various services that DCs are collected for can be found in Attachment A. An overview of project financing sources for projects that include DCs is available in Attachment B. The other sources of funding include property taxes and tenant rent.

DCs are typically collected in advance of capital projects, in relation to some larger projects it is not unusual to collect DCs after the fact. This is the case for several of the building related projects included in Dufferin County's DC study and why DCs are used to partially cover the ongoing, annual debt servicing costs. These ongoing DC amounts are included in the annual budget and are considered as projects for purposes of the annual DC reports.

## Financial, Staffing, Legal, or IT Considerations

The total DC Reserve Fund at the end of 2025 was nearly \$1.2 million, approximately \$585,000 was held for non roads projects, while approximately \$590,00 was held for future road projects. Unspent DC balances are significantly lower at the end of 2025 than at the end of 2024, with a net increase of just under \$4.3 million. Due to uncertainty surrounding the use of DCs towards the purchase of land, \$4.5 million was applied at the time of the purchase of land for the southern operations centre.

County DC's are collected based on the data in the most recent DC Background Study, and in the DC By-law. The last version of the County Study and By-law is from the summer of 2022. Every municipality's DC By-law has a maximum ten-year lifespan, as per the Development Charges Act. Due to changes in future priorities and the sharp increase in costs over the last few years, a DC Background Study is currently underway.

## In Support of Strategic Plan Priorities and Objectives

**Governance** - identify opportunities to improve governance and service delivery/  
improve the County's internal and external communication

Respectfully Submitted By:

Aimee Raves  
Manager of Corporate Finance, Treasurer

Attachments: 2025 Development Charges Treasurer's Statement

Reviewed by: Sonya Pritchard, Chief Administrative Officer