



2021 Development Charges Update Study

Town of Tillsonburg

For Public Circulation and Comment

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List of Acronyms and Abbreviations

Acronym	Full Description of Acronym
D.C.	Development Charges
D.C.A.	Development Charges Act
O.Reg.	Ontario Regulation



1. Introduction

1.1 Background

The Town of Tillsonburg (Town) imposes development charges (D.C.s) to recover the increase in the needs for service arising from growth. The basis for the calculation of the Town’s current residential and non-residential D.C.s are documented in the “Development Charges Background Study – Town of Tillsonburg” dated April 12, 2019. This Background Study provides the supporting documentation for the Town’s D.C. By-law 4315. The Town’s current D.C.s by municipal service and development type are summarized in Table 1-1. This table reflects the charges that are currently in force, in indexed 2020 dollars.

Table 1-1
Town of Tillsonburg
Schedule of D.C.s (2020\$)

Service/Class	RESIDENTIAL				NON-RESIDENTIAL	
	Single and Semi-Detached Dwelling	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	Other Multiples	(per m ² of Gross Floor Area)	(per Wind Turbine)
Municipal Wide Services/Class of Service:						
Roads and Related	4,562	2,432	1,645	2,867	20.30	4,562
Fire Services	527	281	190	331	2.46	527
Police Services	48	26	17	31	0.23	48
Parks & Recreation	885	472	319	556	0.77	-
Growth-Related Studies	412	219	148	258	1.92	412
Total	6,434	3,430	2,319	4,041	25.68	5,549

1.2 Existing Policies (Rules)

The following subsections set out the rules governing the calculation, payment, and collection of the D.C. as provided in By-law 4315, in accordance with the *Development Charges Act* (D.C.A.), 1997.

1.2.1 Payment in any Particular Case

In accordance with the D.C.A., the D.C. shall be calculated, payable, and collected where the development requires one or more of the following:



- the passing of a zoning by-law or of an amendment to a zoning by-law under section 34 of the *Planning Act*;
- the approval of a minor variance under Section 45 of the *Planning Act*;
- a conveyance of land to which a by-law passed under section 50(7) of the *Planning Act* applies;
- the approval of a plan of subdivision under Section 51 of the *Planning Act*;
- a consent under Section 53 of the *Planning Act*;
- the approval of a description under section 9 of the *Condominium Act*, 1998, S.O. 1998, c. 19; or
- the issuing of a building permit under the *Building Code Act* in relation to a building.

1.2.2 Determination of the Amount of the Charge

The following conventions be adopted:

- 1) Costs allocated to residential uses will be assigned to different types of residential units based on the average occupancy for each housing type constructed during the previous 25 years. Costs allocated to non-residential uses will be assigned to industrial, commercial, and institutional uses based on the total floor area (T.F.A.) constructed. T.F.A. is defined as:
 - The sum total of the total areas of all floors in a building or structure, whether at, above, or below-grade, measured between the exterior faces of the exterior walls of the building or structure or from the centre line of a common wall separating two uses, or from the outside edge of a floor where the outside edge of the floor does not meet an exterior or common wall, and includes the floor area of a mezzanine and air-supported structure and the space occupied by interior walls partitions; and
 - where a building or structure does not have any walls, the total floor area of the building or structure shall be the total of the area of all floors, including the ground floor, that are directly beneath the roof of the building or structure.



- 2) Costs allocated to residential and non-residential uses are based upon a number of conventions, as may be suited to each municipal circumstance. These are summarized with Chapter 5 of the 2019 D.C. Background Study.

The calculation for residential development is generated on a per capita basis and imposed based on four housing types - single and semi-detached, apartments – bachelor and one bedroom, apartments - two bedrooms and greater, and other multiples. The eligible D.C. cost calculations are based on the net anticipated population increase. The total eligible D.C. cost is divided by the “gross” (new resident) population to determine the per capita amount. The cost per capita is then multiplied by the average occupancy of the new units to calculate the charges by type of residential dwelling unit.

The non-residential D.C. is calculated on a square meter of gross floor area (G.F.A.) basis. Charges applicable to wind turbine developments are deemed equivalent to a residential single detached unit, as it relates to Roads and Related, Fire, Police, and Administration Studies Services only.

1.2.3 Application to Land Redevelopment

If a development involves the demolition of and replacement of a building or structure on the same site, or the conversion from one principal use to another, the developer shall be allowed a credit equivalent to:

- the number of dwelling units demolished/converted multiplied by the applicable residential D.C. in place at the time the D.C. is payable; and/or
- the G.F.A. of the building demolished/converted multiplied by the current non-residential D.C. in place at the time the D.C. is payable.

The demolition credit is allowed only if the land was improved by occupied structures, and if the demolition permit related to the site was issued less than 5 years prior to the issuance of a building permit. Moreover, no credit shall be given with respect to the redevelopment, conversions, demolition, or change of use of a building or structure or part thereof where the existing building or structure or part thereof would have been exempt from D.C.s in accordance with the active by-law. The credit can, in no case, exceed the amount of D.C.s that would otherwise be payable.



Where a building cannot be demolished until the new building has been erected, the owner shall notify the Town in writing and pay the applicable D.C. for the new building in full and, if the existing building is demolished not later than twelve (12) months from the date a building permit is issued for the new building, the Town shall provide a refund for the D.C. paid. If more than twelve months is required to demolish the existing building, the Owner may make a written request to the Town to extend the time in which the existing building must be demolished.

1.2.4 Exemptions (full or partial)

The D.C. by-law applies to all lands within the Town, with the exception of the following lands which are exempt:

Statutory exemptions

- industrial building additions of up to and including 50% of the existing G.F.A. (defined in O.Reg. 82/98, s.1) of the building; for industrial building additions which exceed 50% of the existing G.F.A., only the portion of the addition in excess of 50% is subject to D.C.s (s.4(3) of the D.C.A.);
- buildings or structures owned by and used for the purposes of any municipality, local board or Board of Education (s.3 of the D.C.A.);
- residential development that results only in the enlargement of an existing dwelling unit, or that results only in the creation of up to two additional dwelling units (based on prescribed limits set out in s.2 of O.Reg. 82/98).

Non-statutory exemptions

- A Place of Worship exempt under S.3 of the *Assessment Act*, R.S.O. 1990, c. A31, as amended;
- A Public Hospital under the *Public Hospitals Act*, R.S.O. 1990, c. P.40, as amended;
- Farm buildings;
- Non-residential buildings;
- Temporary buildings;
- Affordable housing;
- Temporary dwelling units;
- Long-term care homes; and



- Lands designated as “Central Business District” and Entrepreneurial Area” in the County of Oxford Official Plan, Schedule T-1.

1.2.5 Indexing

Section 13 of the D.C. By-law provides for the indexing of the D.C.s annually on April 1st, in accordance with the most recent twelve month change in the Statistics Canada Quarterly, “Construction Price Statistics”.

1.2.6 By-law Duration

The by-law will expire on June 13, 2024 unless it is repealed by Council at an earlier date.

1.2.7 Date Charge Payable

Development charges imposed under the by-law are calculated, payable, and collected on the day the first building permit is issued in relation to a building or structure on land to which a D.C. applies.

1.3 Changes to the Development Charges Act, 1997: *More Homes, More Choice Act*, and the *COVID-19 Economic Recovery Act*

On May 2, 2019, the Province introduced Bill 108 (*More Homes, More Choice Act*), which proposed changes to the D.C.A. The Bill was introduced as part of the Province’s “*More Homes, More Choice: Ontario’s Housing Supply Action Plan.*” The Bill received Royal Assent on June 6, 2019. While having received Royal Assent, many of the amendments to the D.C.A. would not come into effect until they are proclaimed by the Lieutenant Governor. However, on January 1, 2020, the following provisions were proclaimed:

- A D.C. for rental housing and institutional developments will pay the charge in six equal annual installments, with the first payment commencing on the date of occupancy. A D.C. for non-profit housing developments will pay the charge in 21 equal annual installments. A municipality may charge interest on the



installments. Any unpaid D.C. amounts may be added to the property and collected as taxes.

- The determination of the D.C. for all developments occurring within two years of a Site Plan or Zoning By-law Amendment planning approval shall be determined based on the D.C.s in effect on the date the planning application was submitted. These provisions only apply to Site Plan and Zoning By-law Amendment planning applications received on or after January 1, 2020. Developments arising from planning application approvals not fitting these criteria, or if the building permit arising from these planning approvals is issued two-years or more after the planning application approval, the D.C. is determined based on the provisions of the D.C. by-law.

In early 2020, the Province released Bill 197 (*COVID-19 Economic Recovery Act*), an omnibus bill amending numerous statutes, including the D.C.A. and *Planning Act*. This Bill also revised some of the proposed amendments included in the *More Homes, More Choice Act*. The *COVID-19 Economic Recovery Act* received Royal Assent on July 21, 2020 and were proclaimed on September 18, 2020. The following provides a summary of the changes to the D.C.A. that are now in effect:

List of D.C. Eligible Services

- The D.C.A. previously defined ineligible services for D.C.s. The amendments to the D.C.A. now defined the services that are eligible for inclusion in a D.C. by-law. The following summarizes the D.C. eligible services:
 - Water supply services, including distribution and treatment services;
 - Wastewater services, including sewers and treatment services;
 - Storm water drainage and control services;
 - Services related to a highway;
 - Electrical power services;
 - Toronto-York subway extension, as defined in subsection 5.1(1);
 - Transit services other than the Toronto-York subway extension;
 - Waste diversion services;
 - Policing services;
 - Fire protection services;
 - Ambulance services;
 - Library Services;



- Long-term care services;
- Parks and recreation services (excluding the acquisition of land for parks);
- Public health services;
- Childcare and early years services;
- Housing services;
- *Provincial Offences Act* services;
- Services related to emergency preparedness;
- Services related to airports, but only in the Regional Municipality of Waterloo; and
- Additional services as prescribed.

10% Statutory Deduction

The D.C.A. previously required a 10% statutory deduction for all services not specifically identified in s.s.5(5) of the D.C.A. (i.e. soft services). This had the effect of categorizing D.C. eligible services into two groups, i.e. 90% D.C. recoverable services, and 100% D.C. recoverable services. The amendments to the D.C.A. remove the 10% statutory deduction for soft services.

Classes of D.C. Services

As noted above the D.C.A. categorized services generally into two categories. The amended D.C.A. repeals these provisions and provides the following:

- A D.C. by-law may provide for any eligible service or capital cost related to any eligible service to be included in a class, set out in the by-law.
- A class may be composed of any number or combination of services and may include parts or portions of the eligible services or parts or portions of the capital costs in respect of those services.
- A D.C. by-law may provide for a class consisting of studies in respect of any eligible service whose capital costs are described in paragraphs 5 and 6 of s. 5 of the D.C.A.
- A class of service set out in the D.C. by-law is deemed to be a single service with respect to reserve funds, use of monies, and credits.



Statutory Exemptions

The D.C.A. provides for statutory exemptions from payment of D.C.s where the development is creating additional residential dwelling units within prescribed classes of existing residential buildings or structures. This statutory exemption has been expanded to include secondary residential dwelling units, in prescribed classes, that are ancillary to existing residential buildings. Furthermore, additional statutory exemptions are provided for the creation of a second dwelling unit in prescribed classes of proposed new residential buildings, including structures ancillary to new dwellings.

Transition

Services, other than those described in paragraphs 1 to 10 of subsection 2 (4) of the D.C.A. (i.e. soft services) within an existing D.C. by-law can remain in effect, even if the by-law expires, until the earlier of the day the by-law is repealed, the day the municipality passes a Community Benefits Charge by-law under subsection 37 (2) of the *Planning Act*, or the specified date. The specified date is September 18, 2022.

1.4 Purpose of this Document

This background study has been prepared pursuant to the requirements of the *Development Charges Act* 1997 (D.C.A.) (s.10), to amend the Town's D.C. by-law. The Town retained Watson & Associates Economists Ltd. (Watson) to undertake the D.C. by-law amendment study process. The proposed amendments relate to the removal of the 10% deduction for soft services and provide updates to the underlying D.C. eligible capital cost estimates. In addition, other proposed amendments relate to the timing and collection of D.C.s, and statutory exemptions, as a result of recent changes to the D.C.A. (as summarized in Section 1.3 herein).

This D.C. background study, containing the draft amending by-law, will be distributed to members of the public in order to provide interested parties with sufficient background information on the legislation, the Study's recommendations, and an outline of the basis for these recommendations.

The following Chapters of this Study include:

- Chapter 2 – Anticipated Development



- Chapter 3 – Revisions to the Anticipated Capital Needs
- Chapter 4 – Revised D.C. Calculation and Schedule of Charges
- Chapter 5 – D.C. Policy Recommendations and D.C. By-law Rules
- Chapter 6 – Asset Management Plan and Long-Term Capital and Operating Costs
- Chapter 7 – Process for Adoption of the Amending Development Charges By-law
- Appendix A – Draft Amending D.C. By-law
- Appendix B – Cash Flow Calculations

It should be noted that this Study is provided as an update to the Town's 2019 D.C. Background Study, and as such the calculations are denominated in 2019 dollars (the Town's D.C. Background Study cost base). The amended D.C. rates will be subsequently indexed to 2021\$ values for implementation on April 1, 2021, in accordance with the D.C. by-law provisions.

The notice of the Public Meeting will be advertised in accordance with the requirements of the D.C.A., i.e. 20 clear-days prior to the public meeting. This background study document will be released for public review and posted on the Town's website in accordance with provisions of the D.C.A. on January 21, 2021. The statutory public meeting will be held on February 22, 2021. A presentation will be made to the public regarding the recommendations of this Study, and Council will receive oral and written comments on the matter.

It is anticipated that Council will consider for adoption the proposed amending by-law after the 60-day period from the release of the D.C. Background Study has been satisfied. The intended date for passage of the D.C. by-law is March 22, 2021. It is proposed that the amending D.C. by-law will come into effect on April 1, 2021.

1.5 Summary of Proposed Amendments

Other than the changes identified within this section, all other D.C. policies (i.e. rules) contained in By-law 4315 remain unchanged by this process.



1.5.1 D.C.A. Amendments

The analysis provided herein will address the proposed amendments to the Town's D.C. by-law arising from the recent amendments to the D.C.A., as outlined in Section 1.3 herein. In particular, Chapters 3 and 4 address changes to the D.C. eligible costs and calculation of the charges resulting from the removal of the 10% statutory deduction for 'soft' services, as well as the change in classification of Administration Studies Service to the class of service for Growth-Related Studies. Chapter 5 presents the changes to the D.C. by-law collection policies and statutory exemptions.

1.5.2 Revisions to Capital Cost Estimates by Service

Changes to the capital costs for the increase in need for service have been made to Administration Studies/Growth-Related Studies to include the cost of this D.C. by-law amendment process. Furthermore, the costs for various service specific studies (e.g. Fire Master Plan) that were previously included within the Administration Studies Service have now been included in their respective services to which they relate. These changes are summarized in Sections 3.1 to 3.4.



2. Anticipated Development

It is a requirement of Section 5 (1) of the D.C.A. that “the anticipated amount, type and location of development, for which development charges can be imposed, must be estimated”. The growth forecast contained in Chapter 3 of the 2019 D.C. Background Study (with supplemental tables in Appendix A) provides for the anticipated development for which the Town will be required to provide services over ten-year (2019 to 2029) and longer term (2019 to 2041) time horizons.

The growth forecast contained in the 2019 D.C. Background Study is summarized in Table 2-1. For the purposes of this Study the growth forecast as contained within the 2019 D.C. Background Study remains unchanged.

Table 2-1
Town of Tillsonburg
2019 D.C. Background Study – Growth Forecast Summary

Time Horizon	Residential		Non-Residential	
	Net Population	Residential Units	Employment ¹	Sq.m. of GFA
Mid 2019	16,545	7,696	7,722	n/a
Mid 2029	18,386	8,589	8,233	n/a
Mid 2041	20,713	9,541	8,941	n/a
Incremental Change				
10-year (2019-2029)	1,841	893	511	45,300
22-year (2019-2041)	4,168	1,845	1,219	102,800

1. Excludes NFPOW and WAH



3. Revisions to the Anticipated Capital Needs

The 2019 D.C. Background Study adopted by Council in the passing of the Town's D.C. by-law justified the maximum amount that could be charged for residential and non-residential development. The study and by-law identified anticipated capital needs for recovery through D.C.s for Roads and Related Services, Fire Services, Police Services, Parks and Recreation Services, and Administration Studies.

The following sections summarize the amendments made to capital projects and D.C. eligible capital costs for Roads and Related Services, Fire Services, Parks and Recreation Services and Administration Studies comprising the D.C. amendment. No changes to the capital projects or D.C. eligible costs have been proposed for Police Services.

3.1 Administration Studies

Changes to Administration Studies is provided to conform with changes in the D.C. eligible services and the ability to include a separate class of services for growth-related studies (as summarized in Section 1.3). General growth-related studies included in the Town's 2019 D.C. Background Study, as well as the additional costs of undertaking this D.C. by-law amendment process, have been included in the D.C. calculation under a separate class of service (i.e. Growth-Related Studies). The following provides a list of the general growth-related studies included in the Growth-Related Studies class:

- Development Charges Study, 2023 and 2028;
- Development Charges Update Study, 2020;
- Council/Community Strategic Plan (2), 2019-2023; and
- Secondary Plan, 2019-2028.

All general growth-related studies have been allocated to the eligible services in the following manner based on the proportionate share of forecast D.C. eligible costs:

- Roads and Related – 85.5%
- Fire Services – 5.1%
- Police Services – 0.4%
- Parks and Recreation Services – 8.9%



Service specific studies that were included in the Administration Studies within the current D.C. by-law have been reallocated to the individual services to which they relate. As such, the Fire Master Plan, Master Transportation Study, Recreation and Community Parks Master Plan, Recreation Facilities Master Plan, Parks Master Plan, and Aquatic Facility Design Study have been included in the increase in need for each of their respective services to which they relate.

The Master Drainage Planning Study relates to the eligible D.C. service of Stormwater Services. However, as a separate service for Stormwater has not been included in the D.C. background study, this study continues to be included in the Growth-Related Studies class of service.

The gross capital cost of the studies included within the Growth-Related Studies class of service is \$309,500. To reflect the benefit to existing development of these studies, \$90,600 has been removed from the calculation of the charge. A further deduction of \$8,800 is made to the capital costs for the Secondary Plan and Council/Community Strategic Plan (2) in recognition of the benefit to non D.C.-eligible services. In recognition of the existing reserve fund balance, \$72,700 has been deducted, resulting in a net D.C. eligible cost of \$137,400 included in the calculation of the charge.

The allocation of the net growth-related costs between residential and non-residential development is 78% residential and 22% non-residential based on the weighted average residential and non-residential allocations for each of the benefitting services.

3.2 Parks and Recreation Services

This study serves to remove the statutory 10% statutory deduction that is no longer required for Parks and Recreation Services under the amended D.C.A. In addition to the removal of the 10% deduction, the following studies that were previously allocated to Administration Studies have been included under Parks and Recreation:

- Recreation and Community Parks Master Plan, 2023;
- Recreation Facilities Master Plan, 2021;
- Parks Master Plan, 2020; and
- Aquatic Facility Design Study, 2019.



These revisions increase the total gross capital costs identified for Parks and Recreation Services by \$300,000 to \$2.8 million.

Of these costs, \$2.0 million has been deducted to recognize the benefit to existing development, and \$3,300 has been deducted to reflect the contributions toward the growth-related cost share of the Rail Trail Expansion. Additionally, \$50,500 has been added to the calculation to account for the existing reserve fund deficit. This results in a total of \$923,600 being included in the calculation of the charge.

The D.C. recoverable costs are allocated 95% to residential development and 5% to non-residential development based on the recognition that residential users are the primary users of Parks and Recreation Services.

3.3 Roads and Related Services

Updates included in this study required for Roads and Related Services consist of the addition of the Master Transportation Study that had previously been allocated to Administration Studies. The addition of this study adds \$80,000 in gross capital costs resulting in a total gross capital cost of \$13.9 million.

A deduction of \$2.0 million is made in recognition of the benefits to existing development. Additionally, deductions totaling \$1.9 million are made to reflect the anticipated contributions toward growth related costs for various projects. Accounting for the current uncommitted reserve fund balance, a further \$1.2 million is deducted and a total of \$8.8 million is included in the calculation of the charge.

Net growth-related capital costs for Roads and Related Services have been allocated between future residential and non-residential development based on the relationship of incremental population and employment growth over the 22-year forecast period (i.e. 77% residential and 23% non-residential).

3.4 Fire Services

The updates that have been made to Fire Services include the addition of the Fire Master Plan that had previously been attributed to Administration Studies. The



inclusion of this study increases the gross capital costs to \$2.4 million (+\$50,000 compared to the 2019 D.C. Background Study).

From the \$2.4 million, \$149,300 is deducted to account for benefits to growth beyond the 10-year forecast period. An additional \$1.7 million is deducted in recognition of the benefit to existing development and \$84,800 is deducted to account for the uncommitted D.C. Reserve Fund balance. This results in the inclusion of \$526,900 in D.C. eligible costs in the calculation of the charge.

The D.C. recoverable costs are allocated 78% to residential development and 22% to non-residential development based on the relationship of the incremental population and employment growth over the 10-year period.

3.5 Summary

Table 3-1 summarizes the total change in D.C. eligible costs for all services and classes of service in comparison to the 2019 D.C. Background Study. In aggregate, D.C. eligible capital costs of \$98,400 has been added to the calculation of the charge.

Table 3-1
Town of Tillsonburg
D.C.-eligible Cost Comparison

Service/Class	2019 D.C. Study	2021 By-law Amendment	Change (\$)
Municipal Wide Services/Class of Service:			
Roads and Related	8,775,358	8,835,358	60,000
Fire Services	489,400	526,900	37,500
Police Services	44,644	44,644	-
Parks & Recreation	677,510	923,561	246,051
Administration Studies (Growth-Related Studies)	382,596	137,441	(245,155)
Total	10,369,508	10,467,904	98,396



Infrastructure Costs Covered in the D.C. Calculation – Growth-Related Studies

Prj.No	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Services to Which Project Relates	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Other Deductions (to recognize benefit to non-D.C. services)	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
								Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share	Non-Residential Share
	2019-2028											
1	Development Charges Study											
	Development Charges Study	2023	Roads and Related	17,105	-	-	17,105	-	-	17,105	13,171	3,934
	Development Charges Study	2023	Fire Services	1,020	-	-	1,020	-	-	1,020	796	224
	Development Charges Study	2023	Police Services	86	-	-	86	-	-	86	67	19
	Development Charges Study	2023	Parks & Recreation	1,788	-	-	1,788	-	-	1,788	1,699	89
	Subtotal			20,000	-	-	20,000	-	-	20,000	15,733	4,267
2	Development Charges Study											
	Development Charges Study	2028	Roads and Related	17,105	-	-	17,105	-	-	17,105	13,171	3,934
	Development Charges Study	2028	Fire Services	1,020	-	-	1,020	-	-	1,020	796	224
	Development Charges Study	2028	Police Services	86	-	-	86	-	-	86	67	19
	Development Charges Study	2028	Parks & Recreation	1,788	-	-	1,788	-	-	1,788	1,699	89
	Subtotal			20,000	-	-	20,000	-	-	20,000	15,733	4,267
3	Development Charges Update Study											
	Development Charges Update Study	2020	Roads and Related	6,060	-	-	6,060	-	-	6,060	4,666	1,394
	Development Charges Update Study	2020	Fire Services	361	-	-	361	-	-	361	282	79
	Development Charges Update Study	2020	Police Services	31	-	-	31	-	-	31	24	7
	Development Charges Update Study	2020	Parks & Recreation	633	-	-	633	-	-	633	602	32
	Subtotal			7,085	-	-	7,085	-	-	7,085	5,573	1,512
4	Council/Community Strategic Plan (2)											
	Council/Community Strategic Plan (2)	2019-2023	Roads and Related	85,527	-	4,276	81,251	42,764	-	38,487	29,635	8,852
	Council/Community Strategic Plan (2)	2019-2023	Fire Services	5,100	-	255	4,845	2,550	-	2,295	1,790	505
	Council/Community Strategic Plan (2)	2019-2023	Police Services	432	-	22	411	216	-	194	152	43
	Council/Community Strategic Plan (2)	2019-2023	Parks & Recreation	8,940	-	447	8,493	4,470	-	4,023	3,822	201
	Subtotal			100,000	-	5,000	95,000	50,000	-	45,000	35,399	9,601
5	Secondary Plan											
	Secondary Plan	2019-2028	Roads and Related	42,764	-	3,207	39,556	10,691	-	28,865	22,226	6,639
	Secondary Plan	2019-2028	Fire Services	2,550	-	191	2,359	638	-	1,721	1,343	379
	Secondary Plan	2019-2028	Police Services	216	-	16	200	54	-	146	114	32
	Secondary Plan	2019-2028	Parks & Recreation	4,470	-	335	4,135	1,118	-	3,017	2,866	151
	Subtotal			50,000	-	3,750	46,250	12,500	-	33,750	26,549	7,201



Infrastructure Costs Covered in the D.C. Calculation – Growth-Related Studies Cont’d

Prj.No	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Services to Which Project Relates	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Other Deductions (to recognize benefit to non-D.C. services)	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
								Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share	Non-Residential Share
										Service Specific Share		
6	Master Drainage Planning Study											
	Master Drainage Planning Study	2021	Stormwater Services	112,400	-	-	112,400	28,100		84,300	65,754	18,546
	Reserve Fund Adjustment						(72,694)			(72,694)	(56,984)	(15,710)
	Total		-	309,485	-	8,750	228,041	90,600	-	137,441	107,758	29,683

1. Growth-Related Studies have been included in relation to the eligible services in the following manner:

<u>Service:</u>	<u>Share of Study Cost</u>
Roads and Related	85.5%
Fire Services	5.1%
Police Services	0.4%
Parks & Recreation	8.9%



Infrastructure Costs Covered in the D.C. Calculation – Parks and Recreation Services

Prj.No	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 95%	Non-Residential Share 5%
	2019-2028									
	Facilities									
1	Health Club Facility in Community Centre	2022	562,100	-	562,100	513,014		49,086	46,632	2,454
	Parkland and Park Facilities									
2	New Picnic Pavilion	2019-2028	33,700	-	33,700	30,272		3,428	3,256	171
3	Memorial Park Parking Lot	2019	245,000	-	245,000	-		245,000	232,750	12,250
4	Rolling Meadows Park	2019-2028	120,000	-	120,000	-		120,000	114,000	6,000
5	Kinsmen Bridge Upgrades	2019-2028	500,000	-	500,000	449,146		50,854	48,311	2,543
6	Splash Pad	2019-2028	500,000	-	500,000	449,146		50,854	48,311	2,543
7	Northcrest Estates Park	2022	100,000	-	100,000	-		100,000	95,000	5,000
	Trail Development									
8	New Trail Development	2019-2028	98,700	-	98,700	88,662		10,038	9,537	502
9	Upgrade Participark Trail	2020	86,700	-	86,700	77,882		8,818	8,377	441
10	Rail Trail Expansion	2019-2028	65,000	-	65,000	58,389	3,305	3,305	3,140	165
	Vehicles									
11	Beautification Truck	2019-2020	80,000	-	80,000	40,000		40,000	38,000	2,000
12	Ice Resurfacer	2019-2020	120,000	-	120,000	107,795		12,205	11,595	610
	Additional Projects									
13	Landscaping Plan for Columbaria Garden etc.	2019-2020	30,900	-	30,900	27,757		3,143	2,986	157
	Growth Related Studies¹									
14	Recreation and Community Parks Master Plan	2023	75,000	-	75,000	18,750		56,250	53,438	2,813
15	Recreation Facilities Master Plan	2021	75,000	-	75,000	18,750		56,250	53,438	2,813
16	Parks Master Plan	2020	75,000	-	75,000	18,750		56,250	53,438	2,813
17	Aquatic Facility Design Study	2019	75,000	-	75,000	67,372		7,628	7,247	381
	Reserve Fund Adjustment				50,453			50,453	47,930	2,523
	Total		2,842,100	-	2,892,553	1,965,686	3,305	923,561	877,383	46,178



Infrastructure Costs Covered in the D.C. Calculation – Roads and Related Services

Prj.No	Increased Service Needs Attributable to Anticipated Development 2019-2041					Timing (year)	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
										Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 77%	Non- Residential Share 23%
	Project Name	Project Details	Length (km)	Existing Road Surface	Surface Work									
	Public Works Buildings													
1	Salt Storage					2020-2021	475,000	-	475,000	378,084		96,916	74,625	22,291
2	Salt Storage Study					2019	75,000	-	75,000	59,697		15,303	11,783	3,520
3	Additional Space for Fleet Vehicles (3 bays)					2023	1,050,000	-	1,050,000	-		1,050,000	808,500	241,500
	Public Works Fleet													
4	Snowplow with Anti-Icing Unit					2025	309,200	-	309,200	-		309,200	238,084	71,116
5	Sidewalk Plow					2027	165,000	-	165,000	-		165,000	127,050	37,950
6	Hydrovac Sewer Vacuum					2028	337,300	-	337,300	-		337,300	259,721	77,579
7	Sidewalk Plow					2021	165,000	-	165,000	-		165,000	127,050	37,950
	Road Reconstructions													
8	Bayham Drive - Trillium Railway to Newell Road		0.58	Asphalt	Asphalt	2028	1,180,000	-	1,180,000	197,200	491,400	491,400	378,378	113,022
9	Concession Street - Charlotte Street to Rolph Street		0.59	Asphalt	Asphalt	2020	1,740,000	-	1,740,000	200,600	900,000	639,400	492,338	147,062
10	Concession Street - Tillson Ave to Maple Lane		0.32	Asphalt	Asphalt	2019-2041	730,000	-	730,000	108,800		621,200	478,324	142,876
11	West Town Line - boundary road with Norwich (Simcoe to Potters)		1	Asphalt	Asphalt	2019-2041	1,435,000	-	1,435,000	340,000	547,500	547,500	421,575	125,925
12	Concession Street - Quarterline Rd to West Town Limit		0.5	Asphalt	Asphalt	2019-2041	1,230,000	-	1,230,000	170,000		1,060,000	816,200	243,800
13	Cranberry Rd. - North St. to North Town Limit		0.8	Rural	Ashphalt	2019-2041	1,075,000	-	1,075,000	96,000		979,000	753,830	225,170
14	Concession St. East - Broadway to Tillson Ave.		0.8	Asphalt	Asphalt	2019-2041	2,375,000	-	2,375,000	272,000		2,103,000	1,619,310	483,690
	Signalization													
15	Town-wide Signalization					2019-2041	269,800	-	269,800	-		269,800	207,746	62,054
16	Signal Priority Control System Expansion	Phase 2				2019	37,700	-	37,700	-		37,700	29,029	8,671
17	Signal Priority Control System Expansion	Phase 3				2020	16,900	-	16,900	-		16,900	13,013	3,887
18	Signal Priority Control System Expansion	Phase 4				2021	16,900	-	16,900	-		16,900	13,013	3,887
	Town-wide Streetlight Development													
19	Potters Rd.					2019	28,500	-	28,500	-		28,500	21,945	6,555
20	Sidewalk Connectivity Plan					2019-2041	1,098,500	-	1,098,500	109,850		988,650	761,261	227,390
	Growth-Related Studies²													
21	Master Transportation Study					2020	80,000	-	80,000	20,000		60,000	46,200	13,800
	Reserve Fund Adjustment											(1,163,311)	(895,749)	(267,561)
	Total						13,889,800	-	13,889,800	1,952,231	1,938,900	8,835,358	6,803,225	2,032,132

Note:

1. For newly constructed projects benefit to existing or non-growth share is considered to be nil. For road widenings or upgrades, benefit to existing or non-growth share is based on the cost to the Town of repaving the existing sections of road twice to build-out of the Town. In short the non-growth share is the capital cost the Town would incur if there was no growth in the Town to 2031. The calculation of the non-growth share assumes the following resurfacing costs per km:

2-Lane Asphalt - \$170,000
Road Surface Treatment - \$60,000



Infrastructure Costs Covered in the D.C. Calculation – Fire Services

Prj.No	Increased Service Needs Attributable to Anticipated Development 2019-2028	Timing (year)	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 78%	Non- Residential Share 22%
1	Current Station Renovation and Expansion	2019-2028	1,000,000	149,300	850,700	500,000		350,700	273,546	77,154
2	Additional Firefighter Equipment (6)	2019-2028	23,400	-	23,400	-		23,400	18,252	5,148
3	New Medical Equipment	2019-2020	9,000	-	9,000	-		9,000	7,020	1,980
4	EM Mobile System	2019-2028	19,100	-	19,100	9,550		9,550	7,449	2,101
5	New SCBA Units and Personal Face Masks	2019-2028	278,300	-	278,300	249,995		28,305	22,078	6,227
6	Technical Rescue Equipment	2019	39,725	-	39,725	35,685		4,040	3,151	889
7	Engineering Study for Fire Expansion	2019-2028	40,000	-	40,000	20,000		20,000	15,600	4,400
Aparatus Plan										
8	Quint Apparatus	2026	892,500	-	892,500	850,000		42,500	33,150	9,350
9	Light Duty/Command Vehicle	2020	76,500	-	76,500	-		76,500	59,670	16,830
10	Single Axel Enclosed Trailer	2020	10,200	-	10,200	-		10,200	7,956	2,244
Growth-Related Studies¹										
11	Fire Master Plan	2022-2023	50,000	-	50,000	12,500		37,500	29,250	8,250
	Reserve Fund Adjustment							(84,795)	(66,140)	(18,655)
	Total		2,438,725	149,300	2,289,425	1,677,730	-	526,900	410,982	115,918



4. Revised D.C. Calculation and Schedule of Charges

The calculations of the maximum D.C. that could be imposed by Council have been undertaken using a cash-flow approach for the growth-related capital costs for all service and classes of service. The cash-flow calculations account for the timing of revenues and expenditures and the resultant financing needs and have been undertaken, by service or class of service, for each forecast development type (i.e. residential and non-residential). D.C. cash flow calculation tables reflecting the amended calculation of the charge are provided in Appendix B and have been undertaken to account for 1% earnings on D.C. reserve fund balances and 3% interest charged for reserve fund borrowing.

The D.C. cash-flow calculations are summarized in Table 4-1 for all services assessed over the 22-year planning horizon and Table 4-2 for all services and classes of service assessed over the 10-year planning horizon (presented in 2019\$).

The calculation for residential development is generated on a per capita basis and is based upon four forms of housing types (single and semi-detached, apartments 2+ bedrooms, apartment's bachelor and 1 bedroom, and all other multiples). Special care/special needs facilities would be considered residential dwelling units and charged the small apartment D.C. The non-residential D.C. has been calculated uniformly on a per sq.m. of G.F.A. basis.

Wind Turbine developments would be defined as industrial development within the growth forecast. As these developments do not produce G.F.A. similar to other industrial developments, a charging mechanism is deemed. For each Wind Turbine, a charge is deemed equivalent to a residential single detached unit, as it relates to Roads and Related Services, Fire Services and Growth-Related Studies only.

Table 4-3 summarizes the calculated schedule of charges, reflecting the maximum D.C.s by residential dwelling type, per sq.m. of G.F.A. for non-residential development, and per wind turbine development, denoted in 2019\$ values. The calculated rates are also presented in Table 4-4 indexed to 2021\$ to reflect anticipated implementation timing of April 1, 2021. The D.C.s in Table 4-4 are presented based on estimated indexing that would be applied on April 1, 2021 (i.e. +2.3% estimated indexing). Actual



indexing will be based on the most recent twelve month change in the Statistics Canada Quarterly, “Construction Price Statistics” on April 1, 2021.

Table 4-5 compares the Town’s existing charges (indexed to 2021\$ values) to the charges proposed herein (as presented in Table 4-4), for a single detached residential dwelling unit and per sq.m. of G.F.A. for non-residential development. The calculated charges are \$6,870 for a single detached residential dwelling unit and \$26.33 per sq.m. of non-residential G.F.A. The proposed residential charge for a single detached dwelling unit represents an 4.4% increase (+\$290/unit) from the current charges (in 2021\$ values). The proposed charge for non-residential development represents an 0.2% increase (+\$0.06/sq.m.) over the current charges (in 2021\$ values).

Table 4-1
Town of Tillsonburg
Amended D.C. Calculation – 22-year Services (2019\$)

SERVICE/CLASS	2019\$ D.C.-Eligible Cost		2019\$ D.C.-Eligible Cost	
	Residential	Non-Residential	SDU	per m ²
	\$	\$	\$	\$
1. Roads and Related	6,803,225	2,032,132	4,462	19.86
TOTAL	\$6,803,225	\$2,032,132	\$4,462	\$19.86
Financing Costs	\$37,995	\$9,029		
D.C.-Eligible Capital Cost	\$6,841,221	\$2,041,162		
22-Year Gross Population/GFA Growth (m ²)	4,693	102,800		
Cost Per Capita/Non-Residential GFA (m²)	\$1,457.75	\$19.86		
By Residential Unit Type	P.P.U.			
Single and Semi-Detached Dwelling	3.061	\$4,462		
Apartments - 2 Bedrooms +	1.632	\$2,379		
Apartments - Bachelor and 1 Bedroom	1.104	\$1,609		
Other Multiples	1.923	\$2,803		



Table 4-2
Town of Tillsonburg
Amended D.C. Calculation – 10-year Services (2019\$)

SERVICE/CLASS	2019\$ D.C.-Eligible Cost		2019\$ D.C.-Eligible Cost	
	Residential	Non-Residential	SDU	per m ²
	\$	\$	\$	\$
2. Fire Services	410,982	115,918	550	2.57
3. Police Services	34,823	9,822	47	0.22
4. Parks & Recreation	877,383	46,178	1,172	1.02
5. Growth-Related Studies				
5.1 Roads and Related	35,164	10,269	97	0.47
5.2 Fire Services	2,124	586	6	0.03
5.3 Police Services	180	50	0	0.00
5.4 Parks & Recreation	4,535	233	12	0.01
5.5 Stormwater Services	65,754	18,546	181	0.85
Subtotal	107,758	29,683	297	1.35
TOTAL	1,430,946	201,601	\$2,065	\$5.16
Financing Cost	\$116,930	\$32,088		
D.C.-Eligible Capital Cost	\$1,547,875	\$233,689		
10-Year Gross Population/GFA Growth (m ²)	2,294	45,300		
Cost Per Capita/Non-Residential GFA (m²)	\$674.75	\$5.16		
By Residential Unit Type	P.P.U.			
Single and Semi-Detached Dwelling	3.061	\$2,065		
Apartments - 2 Bedrooms +	1.632	\$1,101		
Apartments - Bachelor and 1 Bedroom	1.104	\$745		
Other Multiples	1.923	\$1,298		

Table 4-3
Town of Tillsonburg
Amended Schedule of Development Charges (2019\$)

Service/Class	RESIDENTIAL				NON-RESIDENTIAL	
	Single and Semi-Detached Dwelling	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	Other Multiples	(per m ² of Gross Floor Area)	(per Wind Turbine)
Municipal Wide Services/Class of Service:						
Roads and Related	4,462	2,379	1,609	2,803	19.86	4,462
Fire Services	550	293	198	346	2.57	550
Police Services	47	25	17	29	0.22	47
Parks & Recreation	1,172	625	423	736	1.02	
Growth-Related Studies	297	158	107	187	1.35	297
Total	6,528	3,480	2,354	4,101	25.01	5,356



Table 4-4
Town of Tillsonburg
Amended Schedule of Development Charges (2021\$)

Service/Class	RESIDENTIAL				NON-RESIDENTIAL	
	Single and Semi-Detached Dwelling	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	Other Multiples	(per m ² of Gross Floor Area)	(per Wind Turbine)
Municipal Wide Services/Class of Service:						
Roads and Related	4,696	2,504	1,694	2,950	20.90	4,696
Fire Services	579	309	209	364	2.70	579
Police Services	49	26	18	31	0.23	49
Parks & Recreation	1,233	657	445	775	1.07	-
Growth-Related Studies	313	167	113	196	1.43	313
Total	6,870	3,663	2,479	4,316	26.33	5,637

Table 4-5
Town of Tillsonburg
Comparison of Current and Amended D.C.s (2021\$)

Service/Class	Current	2021 By-law Amendment	Change (%)
<i>Residential Single and Semi-Detached Dwelling</i>			
Municipal Wide Services/Class of Service:			
Roads and Related	4,667	4,696	0.6%
Fire Services	539	579	7.4%
Police Services	49	49	0.0%
Parks & Recreation	905	1,233	36.2%
Growth-Related Studies	421	313	-25.7%
Total	6,581	6,870	4.4%
<i>Non-Residential (per sq. m. of Gross Floor Area)</i>			
Municipal Wide Services/Class of Service:			
Roads and Related	20.77	20.90	0.6%
Fire Services	2.52	2.70	7.6%
Police Services	0.23	0.23	0.0%
Parks & Recreation	0.79	1.07	35.5%
Growth-Related Studies	1.97	1.43	-27.4%
Total	26.27	26.33	0.2%

Section 7.3.4 of the 2019 D.C. Background Study identifies that for the purposes of funding non-statutory exemptions for Farm Buildings, a separate lower charge had been calculated. This lower charge being reflective of the lower demand for service and density of development. Through this amendment process, the charge for Farm Buildings has been calculated as \$0.55 per sq.m. of G.F.A. in 2019\$ values (increase from \$0.54 per sq.m. of G.F.A. in the 2019 D.C. Background Study).



5. D.C. Policy Recommendations and D.C. By-law Rules

The Town's current D.C. by-law provides for the uniform Town-wide recovery of growth-related costs for all services. D.C.s are imposed for all services through one by-law. The intent of the amendment does not alter the Town's policy for the imposition of Town-wide D.C.s.

Other than those policies revisions identified in Sections 5.1 and 5.2, all other rules and policies contained within By-law 4315 remain unchanged.

5.1 D.C. Calculation and Collection Policies

The recent amendments to the D.C.A. provide for mandatory installments payments of D.C.s for rental housing, non-profit housing, and institutional development as follows:

- Rental housing and institutional developments will pay D.C.s in six equal annual installments, with the first payment commencing at the date of occupancy. Non-profit housing developments will pay D.C.s in 21 equal annual installments. Interest may be charged on the installments, and any unpaid amounts may be added to the property and collected as taxes.

Furthermore, the D.C.s for development proceeding through the site plan or zoning by-law amendment planning approvals processes will be calculated on the date the planning application is received and will be payable at building permit issuance.

- The D.C. amount for all developments occurring within two years of a Site Plan or Zoning By-law Amendment planning approval (for applications submitted on or after January 1, 2020) shall be determined based on the D.C. charge in effect on the date of Site Plan or Zoning By-law Amendment planning application. If the development is not proceeding via these planning approvals, or if the building permit is issued after the two-year period of application approval, then the amount is determined the earlier of the date of issuance of a building permit or occupancy.



The D.C.A. also provides that municipalities may charge interest on the installment payments, and charges calculated where the planning application is received in specific circumstances outlined above. The Town will be charging interest equal to the Bank of Canada Prime Interest Rate plus 2%. The interest will be the rate in place on April 1st immediately prior to:

- The date of building permit issuance for installment payments under Section 26.1 of the D.C.A. for rental housing, institutional development, and non-profit housing; or
- The date an application for an approval of development was made under subsection 41(4) or 34 of the *Planning Act* regarding the determination of the charge under Section 26.2 of the D.C.A.

5.2 Statutory Exemptions

The amendments to the D.C.A. provide for the following additional statutory exemptions to the payment of D.C.s.

Residential intensification exemptions have been expanded to allow for the creation of additional dwelling units within ancillary structures to existing residential dwellings without the payment of D.C.s. Section 2(3)(b) of the D.C.A. provides that D.C.s are not payable for residential development that results only in the creation of up to two additional dwelling units in prescribed classes of existing residential buildings or prescribed structures ancillary to existing residential buildings, subject to the prescribed restrictions set out in section 2(1) of O.Reg. 82/98 (see Table 5-1).

To provide additional clarity in interpreting the application of the exemptions under S.2(3)(b) of the D.C.A. it is proposed that an “existing residential building” is defined as:

- A residential building/dwelling, containing at least one dwelling unit, that existed on a parcel of land as of April 1, 2021 and which was not exempt from the payment of development charges pursuant to Section 2(3)(b) of the Act; or
- The first residential building/dwelling, containing at least one dwelling unit, constructed on a vacant parcel of land after April 1, 2021, and for which development charges were paid.



Table 5-1
Prescribed Classes of Existing Residential Buildings, Prescribed Additional Dwelling Units, and Restrictions

Item	Name of Class of Existing Residential Building	Description of Class of Existing Residential Buildings	Maximum Number of Additional Dwelling Units	Restrictions
1	Existing single detached dwellings	Existing residential buildings, each of which contains a single dwelling unit, that are not attached to other buildings.	Two	The total gross floor area of the additional dwelling unit or units must be less than or equal to the gross floor area of the dwelling unit already in the building.
2	Existing semi-detached dwellings or row dwellings	Existing residential buildings, each of which contains a single dwelling unit, that have one or two vertical walls, but no other parts, attached to other buildings.	One	The gross floor area of the additional dwelling unit must be less than or equal to the gross floor area of the dwelling unit already in the building.
3	Existing rental residential buildings	Existing residential rental buildings, each of which contains four or more dwelling units.	Greater of one and 1% of the existing units in the building	None
4	Other existing residential buildings	An existing residential building not in another class of residential building described in this table.	One	The gross floor area of the additional dwelling unit must be less than or equal to the gross floor area of the smallest dwelling unit already in the building.

The creation of a second dwelling unit in prescribed classes of proposed new residential buildings, including structures ancillary to dwellings are now also exempt from the payment of D.C.s, subject to the prescribed restrictions set out in section 2(3) of O.Reg. 82/98 (see Table 5-2).

To provide additional clarity in interpreting the application of the exemption for a second dwelling that would be ancillary to a proposed new detached dwelling, semi-detached dwelling, or row dwelling, the proposed new principal dwelling and one ancillary dwelling unit must be located on parcel of land on which no other detached dwelling, semi-detached dwelling, or row dwelling would be located.



Table 5-2
Prescribed Classes of Proposed New Residential Buildings, and Restrictions

Item	Name of Class of Proposed New Residential Buildings	Description of Class of Proposed New Residential Buildings	Restrictions
1	Proposed new detached dwellings	Proposed new residential buildings that would not be attached to other buildings and that are permitted to contain a second dwelling unit, that being either of the two dwelling units, if the units have the same gross floor area, or the smaller of the dwelling units.	<p>The proposed new detached dwelling must only contain two dwelling units.</p> <p>The proposed new detached dwelling must be located on a parcel of land on which no other detached dwelling, semi-detached dwelling or row dwelling would be located.</p>
2	Proposed new semi-detached dwellings or row dwellings	Proposed new residential buildings that would have one or two vertical walls, but no other parts, attached to other buildings and that are permitted to contain a second dwelling unit, that being either of the two dwelling units, if the units have the same gross floor area, or the smaller of the dwelling units.	<p>The proposed new semi-detached dwelling or row dwelling must only contain two dwelling units.</p> <p>The proposed new semi-detached dwelling or row dwelling must be located on a parcel of land on which no other detached dwelling, semi-detached dwelling or row dwelling would be located.</p>
3	Proposed new residential buildings that would be ancillary to a proposed new detached dwelling, semi-detached dwelling or row dwelling	Proposed new residential buildings that would be ancillary to a proposed new detached dwelling, semi-detached dwelling or row dwelling and that are permitted to contain a single dwelling unit.	<p>The proposed new detached dwelling, semi-detached dwelling or row dwelling, to which the proposed new residential building would be ancillary, must only contain one dwelling unit.</p> <p>The gross floor area of the dwelling unit in the proposed new residential building must be equal to or less than the gross floor area of the detached dwelling, semi-detached dwelling or row dwelling to which the proposed new residential building is ancillary.</p>



6. Asset Management Plan and Long-Term Capital and Operating Costs

6.1 Introduction

The changes to the D.C.A. (new section 10(c.2)) through Bill 73, require that the background study must include an Asset Management Plan (A.M.P) related to new infrastructure. Section 10 (3) of the D.C.A. provides:

The A.M.P. shall,

(a) deal with all assets whose capital costs are proposed to be funded under the development charge by-law;

(b) demonstrate that all the assets mentioned in clause (a) are financially sustainable over their full life cycle;

(c) contain any other information that is prescribed; and

(d) be prepared in the prescribed manner.

The A.M.P. analysis included in the 2019 D.C. Background Study, which found that the capital plan was deemed to be financially sustainable, has been updated to account for the capital cost revisions described herein.

The updated A.M.P. analysis contained in Table 6-1 identifies:

- \$3.3 million in total annualized expenditures; and
- Incremental operating revenues of \$3.9 million and existing operating revenues of \$22.2 million, totaling \$26.1 million by the end of the period.

In consideration of the above changes, the capital plan is still deemed to be financially sustainable.



Table 6-1
Town of Tillsonburg
Asset Management – Future Expenditures and Associated Revenues (2019\$)

	2041 (Total)
Expenditures (Annualized)	
Annual Debt Payment on Non-Growth Related Capital	392,343
Annual Debt Payment on Post Period Capital ¹	28,598
Lifecycle:	
Annual Lifecycle - Township Wide Services	847,294
Incremental Operating Costs (for D.C. Services)	2,081,301
Total Expenditures	3,320,938
Revenue (Annualized)	
Total Existing Revenue ²	22,155,631
Incremental Tax and Non-Tax Revenue (User Fees, Fines, Licences, etc.)	3,940,489
Total Revenues	26,096,120

¹ Interim Debt Financing for Post Period Benefit

² As per Sch. 10 of FIR

As a requirement of the D.C.A., 1997 under subsection 10(2)(c), an analysis must be undertaken to assess the long-term capital and operating cost impacts for the capital infrastructure projects identified within the D.C.

Table 6-2 summarizes the changes to the incremental annual operating costs associated with the D.C. eligible costs at full emplacement.



Table 6-2
Town of Tillsonburg
Operating and Capital Expenditure Impacts for Future Capital Expenditures

SERVICE	ANNUAL LIFECYCLE EXPENDITURES	ANNUAL OPERATING EXPENDITURES	TOTAL ANNUAL EXPENDITURES
1. Roads and Related	737,514	1,014,799	1,752,313
2. Fire Services	49,960	164,922	214,882
3. Police	15,121	372,860	387,981
4. Parks & Recreation	44,699	528,720	573,419
5. Growth-Related Studies		-	-
Total	847,294	2,081,301	2,928,595



7. Process for Adoption of the Amending Development Charges By-law

If approved, the changes provided herein will form part of the 2019 D.C. Background Study. Appendix A to this D.C. Update Study includes the draft Amending D.C. By-law being presented for Council's consideration. The D.C. Update Study and draft Amending D.C. By-law will be presented to the public at a public meeting of Council to solicit public input on the proposed D.C. by-law.

It is anticipated that Council will consider for adoption the proposed amending by-law at a subsequent meeting of Council on March 22, 2021, witnessing the 60-day period between the release of the D.C. Background Study and the passage of the D.C. By-law. It is proposed that the Amending D.C. By-law will come into effect on April 1, 2021.

If Council is satisfied with the proposed changes to the D.C. Background Study and D.C. By-Law, it is recommended that Council:

“Approve the Development Charges Update Study dated January 21, 2021, subject to further annual review during the capital budget process;”

“Determine that no further public meeting is required;” and

“Approve the Amending Development Charge By-law as set out herein.



Appendix A

Draft Amending Development Charge By-law

TOWN OF TILLSONBURG
BY-LAW NO. XXXX

Town of Tillsonburg

By-Law No. XXXX

A By-law to Amend Development Charges By-law 4315 for the Town of Tillsonburg

WHEREAS Section 19 of the Development Charges Act, 1997, S.O. 1997, c27 (“the Act”) provides for amendments to be made to development charges by-laws;

AND WHEREAS the Council of the Corporation of the Town of Tillsonburg (hereinafter called “the Council”) has determined that certain amendments should be made to the Development Charge By-law of the Corporation of the Town of Tillsonburg, being By-law 4315;

AND WHEREAS, in accordance with the Act, a development charges background study has been completed in respect of the proposed amendment;

AND WHEREAS the Council of the Corporation of the Town of Tillsonburg has given notice and held a public meeting in accordance with the Act; and

AND WHEREAS the Council, at its meeting of March 22, 2021, approved a report dated January 21, 2021 entitled “2021 Development Charge Update Study”.

NOW THEREFORE THE COUNCIL OF THE TOWN OF TILLSONBURG ENACTS AS FOLLOWS:

1. By-law 4315 is hereby amended as follows:

- a. Section 4 is deleted and replaced with the following:
 - (1) Notwithstanding Section 3 above, no Development Charges shall be imposed with respect to Developments or portions of Developments as follows:
 - (a) The enlargement of an existing dwelling unit;
 - (b) the creation of a maximum of two additional dwelling units in an existing single detached dwelling or structure ancillary to such dwelling. The total gross floor area of the additional dwelling unit or units must be less than or equal to the gross floor area of the dwelling unit already in the existing residential building/dwelling;
 - (c) the creation of additional dwelling units equal to the greater of one or 1% of the existing dwelling units in an existing residential rental building containing four or more dwelling units or within a structure ancillary to such residential building;

**TOWN OF TILLSONBURG
BY-LAW NO. XXXX**

- (d) the creation of one additional dwelling unit in any other existing residential building/dwelling or within a structure ancillary to such residential building/dwelling. The gross floor area of the additional dwelling unit must be less than or equal to the gross floor area of the smallest dwelling unit already in the existing residential building/dwelling; or
- (e) the creation of a second dwelling unit in a proposed new Single Detached, Semi-Detached or Row Townhouse dwelling or in a building ancillary to such dwelling, subject to the following restrictions:

Item	Name of Class of Proposed New Residential Buildings	Description of Class of Proposed New Residential Buildings	Restrictions
1	Proposed new detached dwellings	Proposed new residential buildings that would not be attached to other buildings and that are permitted to contain a second dwelling unit, that being either of the two dwelling units, if the units have the same gross floor area, or the smaller of the dwelling units.	<p>The proposed new detached dwelling must only contain two dwelling units.</p> <p>The proposed new detached dwelling must be located on a parcel of land on which no other detached dwelling, semi-detached dwelling or row dwelling would be located.</p>
2	Proposed new semi-detached dwellings or row dwellings	Proposed new residential buildings that would have one or two vertical walls, but no other parts, attached to other buildings and that are permitted to contain a second dwelling unit, that being either of the two dwelling units, if the units have the same gross floor area, or the smaller of the dwelling units.	<p>The proposed new semi-detached dwelling or row dwelling must only contain two dwelling units.</p> <p>The proposed new semi-detached dwelling or row dwelling must be located on a parcel of land on which no other detached dwelling, semi-detached dwelling or row dwelling would be located.</p>
3	Proposed new residential buildings that would be ancillary to a proposed new detached dwelling, semi-detached dwelling or row dwelling	Proposed new residential buildings that would be ancillary to a proposed new detached dwelling, semi-detached dwelling or row dwelling and that are permitted to contain a single dwelling unit.	<p>The proposed new detached dwelling, semi-detached dwelling or row dwelling, to which the proposed new residential building would be ancillary, must only contain one dwelling unit.</p> <p>The gross floor area of the dwelling unit in the proposed new residential building must be equal to or less than the gross floor area of the detached dwelling, semi-detached dwelling or row dwelling to which the proposed new residential building is ancillary.</p>

- (2) For the purposes of Subsection 4(1) “existing residential building/dwelling”, means:
 - (a) A residential building/dwelling, containing at least one dwelling unit, that existed on a parcel of land as of April 1, 2021 and which was not exempt from the payment of development charges pursuant to Section 2(3)(b) of the Act; or
 - (b) The first residential building/dwelling, containing at least one dwelling unit, constructed on a vacant parcel of land after April 1, 2021, and for which development charges were paid.
- (3) In addition to the restrictions outlined in Subsection 4(1)(e), for the purposes of the exemption for an additional residential unit in a building ancillary to a proposed new Single Detached, Semi-Detached or Row Townhouse Dwelling, the proposed new Single Detached, Semi-Detached or Row

TOWN OF TILLSONBURG
BY-LAW NO. XXXX

Townhouse Dwelling must be located on a parcel of land on which no other Single Detached, Semi-Detached or Row Townhouse dwelling is or would be located.

- (4) For the purposes of Subsection 4(1)(e), “parcel of land” means a lot or block within a registered plan of subdivision or draft plan of subdivision or any land that may be legally conveyed under the exemption provided in clause 50 (3) (b) or clause 50 (5) (a) of the *Planning Act*.
- b. The following Subsections are added to Section 5 of the by-law:
- (5) Notwithstanding Subsection 5(1), development charges for rental housing and institutional developments are due and payable in 6 equal installments commencing with the first installment payable on the date of occupancy, and each subsequent installment, including interest, payable on the anniversary date each year thereafter.
- (6) Notwithstanding Subsection 5(1), development charges for non-profit housing developments are due and payable in 21 installments commencing with the first installment payable on the date of occupancy, and each subsequent installment, including interest, payable on the anniversary date each year thereafter.
- (7) Notwithstanding subsections 5(1) and 5(3), where the development of land results from the approval of a Site Plan or Zoning By-law Amendment application received on or after January 1, 2020, and the approval of the application occurred within 2 years of building permit issuance, the Development Charges under Section 2 shall be calculated based on the rates set out in Schedule “B” on the date of the planning application, including interest. Where both planning applications apply, Development Charges under Section 2 shall be calculated on the rates, including interest, set out in Schedule “B” on the date of the later planning application.
- (8) Interest for the purposes of Subsections 5(5), 5(6), and 5(7) shall be determined as the Bank of Canada Prime Interest Rate plus 2% as at the April 1st immediately prior to:
- (a) The date of building permit issuance for installment payments under Section 26.1 of the Act for rental housing, institutional development, and non-profit housing; or
- (b) The date a Site Plan or Zoning By-law Amendment application for an approval of development was made under subsection 41(4) or

TOWN OF TILLSONBURG
BY-LAW NO. XXXX

34 of the *Planning Act* regarding the determination of the charge under Section 26.2 of the Act.

- (9) Notwithstanding Subsection 5(8), the interest rate shall not be less than 0%.
- (10) For the purposes of Subsection 5(5) “institutional development” means development of a building or structure intended for use:
 - (a) as a long-term care home within the meaning of Subsection 2 (1) of the *Long Term Care Homes Act, 2007*;
 - (b) as a retirement home within the meaning of Subsection 2(1) of the *Retirement Homes Act, 2010*.
 - (c) By any institution of the following post-secondary institutions for the objects of the institution:
 - (i) a university in Ontario that receives direct, regular and ongoing operation funding from the Government of Ontario;
 - (ii) a college or university federated or affiliated with a university described in subclause (i); or
 - (iii) an Indigenous Institute prescribed for the purposes of section 6 of the *Indigenous Institute Act, 2017*;
 - (d) as a memorial home, clubhouse or athletic grounds by an Ontario branch of the Royal Canadian Legion; or
 - (e) as a hospice to provide end of life care;
- (11) For the purposes of Subsection 5(5) “Rental housing” means development of a building or structure with four or more dwelling units all of which are intended for use as rented residential premises;
- (12) For the purposes of Subsection 5(6) “Non-profit housing development” means development of a building or structure intended for use as residential premises by:
 - (a) a corporation without share capital to which the *Corporations Act*

TOWN OF TILLSONBURG
BY-LAW NO. XXXX

applies, that is in good standing under that Act and whose primary objective is to provide housing;

- (b) a corporation without share capital to which the *Canada Not-for-profit Corporation Act* applies, that is in good standing under that Act and whose primary objective is to provide housing; or
- (c) a non-profit housing co-operative that is in good standing under the *Co-operative Corporations Act*;

- c. Schedule "A" is deleted and the attached Schedule "A" substitutes therefore.
- d. Schedule "B" is deleted and the attached Schedule "B" substitutes therefore.
- e. This By-law shall come into force and effect on April 1, 2021.

READ a first and second time this 22nd day of March, 2021.

READ a third time and finally passed in Open Council this 22nd day of March, 2021.

MAYOR

CLERK

TOWN OF TILLSONBURG
BY-LAW NO. XXXX

SCHEDULE "A"

TO BY-LAW NO. XXXX

DESIGNATED MUNICIPAL SERVICES UNDER THIS BY-LAW

- (1) Roads and Related Services
- (2) Fire Services
- (3) Police Services
- (4) Parks & Recreation Services

DESIGNATED MUNICIPAL CLASSES OF SERVICES UNDER THIS BY-LAW

- (1) Growth-Related Studies

TOWN OF TILLSONBURG
BY-LAW NO. XXXX

SCHEDULE “B”

TO BY-LAW NO. XXXX

SCHEDULE OF DEVELOPMENT CHARGES

Service/Class	RESIDENTIAL				NON-RESIDENTIAL	
	Single and Semi-Detached Dwelling	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	Other Multiples	(per m ² of Gross Floor Area)	(per Wind Turbine)
Municipal Wide Services/Class of Service:						
Roads and Related	4,462	2,379	1,609	2,803	19.86	4,462
Fire Services	550	293	198	346	2.57	550
Police Services	47	25	17	29	0.22	47
Parks & Recreation	1,172	625	423	736	1.02	
Growth-Related Studies	297	158	107	187	1.35	297
Total	6,528	3,480	2,354	4,101	25.01	5,356



Appendix B

Cash-Flow Calculation



Cash Flow Calculation – Fire Services

Cash Flow Calculation - Fire - Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Population Growth	\$179.76	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per Capita per Year Inflated at (3%) Starting in 2020			D.C. Reserve Fund Interest Earnings/ (Cost)	
2019	66,140	40,354	40,354		229	179.76	41,236	67,023	666	67,688
2020	67,688	104,828	107,973		229	185.15	42,473	2,188	349	2,538
2021	2,538	33,692	35,744		229	190.70	43,748	10,541	65	10,606
2022	10,606	48,317	52,798		229	196.43	45,060	2,868	67	2,936
2023	2,936	48,317	54,382		229	202.32	46,412	(5,034)	(31)	(5,066)
2024	(5,066)	33,692	39,059		229	208.39	47,804	3,680	(21)	3,659
2025	3,659	33,692	40,231		229	214.64	49,238	12,667	82	12,748
2026	12,748	66,842	82,208		229	221.08	50,715	(18,744)	(90)	(18,834)
2027	(18,834)	33,692	42,681		229	227.71	52,237	(9,278)	(422)	(9,700)
2028	(9,700)	33,692	43,961		229	234.54	53,804	143	(143)	0
Total		477,122	539,390	-	2,294		472,728		522	

Note: Numbers may not add due to rounding

Cash Flow Calculation - Fire - Non-Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	sq.m. of Gross Floor Area	\$2,567	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		per sq.m. per Year Inflated at (3%) Starting in 2020			D.C. Reserve Fund Interest Earnings / (Cost)	
2019	18,655	11,382	11,382		4,530	2,567	11,631	18,904	188	19,092
2020	19,092	29,567	30,454		4,530	2,645	11,980	617	99	716
2021	716	9,503	10,082		4,530	2,724	12,339	2,973	18	2,992
2022	2,992	13,628	14,892		4,530	2,806	12,709	809	19	828
2023	828	13,628	15,338		4,530	2,890	13,091	(1,420)	(9)	(1,429)
2024	(1,429)	9,503	11,017		4,530	2,976	13,483	1,038	(6)	1,032
2025	1,032	9,503	11,347		4,530	3,066	13,888	3,573	23	3,596
2026	3,596	18,853	23,187		4,530	3,158	14,304	(5,287)	(25)	(5,312)
2027	(5,312)	9,503	12,038		4,530	3,252	14,733	(2,617)	(119)	(2,736)
2028	(2,736)	9,503	12,399		4,530	3,350	15,175	40	(40)	(0)
Total		134,573	152,136	-	45,300		133,333		147	

Note: Numbers may not add due to rounding



Cash Flow Calculation – Police Services

Cash Flow Calculation - Police - Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Population Growth	\$15.19	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per Capita per Year Inflated at (3%) Starting in 2020			D.C. Reserve Fund Interest Earnings/ (Cost)	
2019	838	7,358	7,358	-	229	15.19	3,485	(3,035)	(33)	(3,068)
2020	(3,068)	-	-	-	229	15.65	3,590	522	(38)	483
2021	483	-	-	-	229	16.12	3,698	4,181	23	4,204
2022	4,204	28,302	30,926	-	229	16.60	3,809	(22,913)	(281)	(23,194)
2023	(23,194)	-	-	-	229	17.10	3,923	(19,271)	(637)	(19,908)
2024	(19,908)	-	-	-	229	17.61	4,040	(15,868)	(537)	(16,404)
2025	(16,404)	-	-	-	229	18.14	4,162	(12,243)	(430)	(12,672)
2026	(12,672)	-	-	-	229	18.69	4,287	(8,386)	(316)	(8,702)
2027	(8,702)	-	-	-	229	19.25	4,415	(4,287)	(195)	(4,481)
2028	(4,481)	-	-	-	229	19.82	4,548	66	(66)	0
Total		35,660	38,285	-	2,294		39,956		(2,509)	

Note: Numbers may not add due to rounding

Cash Flow Calculation - Police - Non-Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	sq.m. of Gross Floor Area	\$0.217	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		per sq.m. per Year Inflated at (3%) Starting in 2020			D.C. Reserve Fund Interest Earnings / (Cost)	
2019	236	2,075	2,075	-	4,530	0.217	983	(856)	(9)	(865)
2020	(865)	-	-	-	4,530	0.224	1,013	147	(11)	136
2021	136	-	-	-	4,530	0.230	1,043	1,179	7	1,186
2022	1,186	7,983	8,723	-	4,530	0.237	1,074	(6,463)	(79)	(6,542)
2023	(6,542)	-	-	-	4,530	0.244	1,106	(5,435)	(180)	(5,615)
2024	(5,615)	-	-	-	4,530	0.252	1,140	(4,476)	(151)	(4,627)
2025	(4,627)	-	-	-	4,530	0.259	1,174	(3,453)	(121)	(3,574)
2026	(3,574)	-	-	-	4,530	0.267	1,209	(2,365)	(89)	(2,454)
2027	(2,454)	-	-	-	4,530	0.275	1,245	(1,209)	(55)	(1,264)
2028	(1,264)	-	-	-	4,530	0.283	1,283	19	(19)	0
Total		10,058	10,798	-	45,300		11,270		(708)	

Note: Numbers may not add due to rounding



Cash Flow Calculation – Roads and Related Services

Cash Flow Calculation - Roads and Related - Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt Existing Debt Payments	Population Growth	\$1,457.75	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Per Capita per Year Inflated at (3%) Starting in 2020		D.C. Reserve Fund Interest Earnings/ (Cost)				
2019	895,749	282,681	282,681		229	1,457.75	334,408	947,476	9,216	956,693
2020	956,693	808,787	833,051		229	1,501.48	344,440	468,082	7,124	475,206
2021	475,206	397,299	421,495		229	1,546.53	354,773	408,484	4,418	412,902
2022	412,902	219,924	240,317		229	1,592.92	365,416	538,002	4,755	542,757
2023	542,757	1,028,424	1,157,500		229	1,640.71	376,379	(238,364)	1,522	(236,842)
2024	(236,842)	219,924	254,952		229	1,689.93	387,670	(104,124)	(5,114)	(109,238)
2025	(109,238)	458,008	546,885		229	1,740.63	399,300	(256,823)	(5,491)	(262,314)
2026	(262,314)	219,924	270,478		229	1,792.85	411,279	(121,513)	(5,757)	(127,270)
2027	(127,270)	346,974	439,536		229	1,846.63	423,618	(143,188)	(4,057)	(147,245)
2028	(147,245)	858,023	1,119,525		229	1,902.03	436,326	(830,444)	(14,665)	(845,109)
2029	(845,109)	219,924	295,559		185	1,959.09	361,528	(779,140)	(24,364)	(803,504)
2030	(803,504)	219,924	304,426		185	2,017.87	372,374	(735,556)	(23,086)	(758,642)
2031	(758,642)	219,924	313,559		185	2,078.40	383,545	(688,655)	(21,709)	(710,364)
2032	(710,364)	219,924	322,965		185	2,140.75	395,052	(638,278)	(20,230)	(658,508)
2033	(658,508)	219,924	332,654		185	2,204.98	406,903	(584,259)	(18,641)	(602,900)
2034	(602,900)	219,924	342,634		185	2,271.13	419,110	(526,424)	(16,940)	(543,364)
2035	(543,364)	219,924	352,913		185	2,339.26	431,684	(464,593)	(15,119)	(479,713)
2036	(479,713)	219,924	363,500		185	2,409.44	444,634	(398,579)	(13,174)	(411,753)
2037	(411,753)	219,924	374,405		185	2,481.72	457,973	(328,186)	(11,099)	(339,285)
2038	(339,285)	219,924	385,638		185	2,556.17	471,712	(253,210)	(8,887)	(262,098)
2039	(262,098)	219,924	397,207		185	2,632.86	485,864	(173,441)	(6,533)	(179,974)
2040	(179,974)	219,924	409,123		185	2,711.84	500,440	(88,657)	(4,029)	(92,686)
2041	(92,686)	219,924	421,397		185	2,793.20	515,453	1,370	(1,370)	(0)
Total		7,698,975	10,182,399	-	4,693		9,479,883		(193,233)	

Note: Numbers may not add due to rounding

Cash Flow Calculation - Roads and Related - Non-Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt Existing Debt Payments	sq.m. of Gross Floor Area	\$19.856	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	per sq.m. per Year Inflated at (3%) Starting in 2020		D.C. Reserve Fund Interest Earnings/ (Cost)				
2019	267,561	84,437	84,437		4,530	19.856	89,946	273,071	2,703	275,774
2020	275,774	241,586	248,833		4,530	20.451	92,645	119,585	1,977	121,562
2021	121,562	118,674	125,901		4,530	21.065	95,424	91,084	1,063	92,148
2022	92,148	65,692	71,783		4,530	21.697	98,287	118,651	1,054	119,705
2023	119,705	307,192	345,747		4,530	22.348	101,235	(124,806)	(77)	(124,883)
2024	(124,883)	65,692	76,154		4,530	23.018	104,272	(96,765)	(3,325)	(100,090)
2025	(100,090)	136,808	163,355		4,530	23.709	107,400	(156,045)	(3,842)	(159,887)
2026	(159,887)	65,692	80,792		4,530	24.420	110,622	(130,057)	(4,349)	(134,406)
2027	(134,406)	103,642	131,290		4,530	25.153	113,941	(151,755)	(4,292)	(156,047)
2028	(156,047)	256,293	334,404		4,530	25.907	117,359	(373,091)	(7,937)	(381,028)
2029	(381,028)	65,692	88,284		4,423	26.684	118,027	(351,285)	(10,985)	(362,270)
2030	(362,270)	65,692	90,932		4,423	27.485	121,568	(331,635)	(10,409)	(342,043)
2031	(342,043)	65,692	93,660		4,423	28.309	125,215	(310,489)	(9,788)	(320,277)
2032	(320,277)	65,692	96,470		4,423	29.159	128,971	(287,776)	(9,121)	(296,897)
2033	(296,897)	65,692	99,364		4,423	30.033	132,840	(263,421)	(8,405)	(271,825)
2034	(271,825)	65,692	102,345		4,423	30.934	136,826	(237,345)	(7,638)	(244,983)
2035	(244,983)	65,692	105,416		4,423	31.863	140,930	(209,468)	(6,817)	(216,285)
2036	(216,285)	65,692	108,578		4,423	32.818	145,158	(179,705)	(5,940)	(185,644)
2037	(185,644)	65,692	111,835		4,423	33.803	149,513	(147,967)	(5,004)	(152,971)
2038	(152,971)	65,692	115,190		4,423	34.817	153,998	(114,163)	(4,007)	(118,170)
2039	(118,170)	65,692	118,646		4,423	35.862	158,618	(78,198)	(2,946)	(81,143)
2040	(81,143)	65,692	122,206		4,423	36.937	163,377	(39,972)	(1,817)	(41,789)
2041	(41,789)	65,692	125,872		4,423	38.045	168,278	618	(618)	(0)
Total		2,299,694	3,041,496	-	102,800		2,874,451		(100,517)	

Note: Numbers may not add due to rounding



Cash Flow Calculations – Parks and Recreation Services

Cash Flow Calculation - Parks and Recreation - Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt Existing Debt Payments	Population Growth	\$382.78	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Per Capita per Year Inflated at (3%) Starting in 2020		D.C. Reserve Fund Interest Earnings/ (Cost)				
2019	(47,930)	288,942	288,942		229	382.78	87,809	(249,064)	(4,455)	(253,518)
2020	(253,518)	110,760	114,083		229	394.26	90,443	(277,158)	(7,960)	(285,118)
2021	(285,118)	76,093	80,727		229	406.09	93,157	(272,688)	(8,367)	(281,056)
2022	(281,056)	164,287	179,521		229	418.27	95,951	(364,625)	(9,685)	(374,310)
2023	(374,310)	76,093	85,643		229	430.82	98,830	(361,124)	(11,032)	(372,155)
2024	(372,155)	22,655	26,264		229	443.74	101,795	(296,624)	(10,032)	(306,656)
2025	(306,656)	22,655	27,052		229	457.06	104,849	(228,859)	(8,033)	(236,892)
2026	(236,892)	22,655	27,863		229	470.77	107,994	(156,761)	(5,905)	(162,666)
2027	(162,666)	22,655	28,699		229	484.89	111,234	(80,131)	(3,642)	(83,773)
2028	(83,773)	22,655	29,560		229	499.44	114,571	1,238	(1,238)	0
Total		829,453	888,355	-	2,294		1,006,634		(70,348)	

Note: Numbers may not add due to rounding

Cash Flow Calculation -Parks and Recreation - Non-Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt Existing Debt Payments	sq.m. of Gross Floor Area	\$1.020	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	per sq.m. per Year Inflated at (3%) Starting in 2020		D.C. Reserve Fund Interest Earnings / (Cost)				
2019	(2,523)	15,207	15,207		4,530	1.020	4,622	(13,109)	(234)	(13,343)
2020	(13,343)	5,829	6,004		4,530	1.051	4,760	(14,587)	(419)	(15,006)
2021	(15,006)	4,005	4,249		4,530	1.082	4,903	(14,352)	(440)	(14,792)
2022	(14,792)	8,647	9,448		4,530	1.115	5,050	(19,191)	(510)	(19,701)
2023	(19,701)	4,005	4,508		4,530	1.148	5,202	(19,007)	(581)	(19,587)
2024	(19,587)	1,192	1,382		4,530	1.183	5,358	(15,612)	(528)	(16,140)
2025	(16,140)	1,192	1,424		4,530	1.218	5,518	(12,045)	(423)	(12,468)
2026	(12,468)	1,192	1,466		4,530	1.255	5,684	(8,251)	(311)	(8,561)
2027	(8,561)	1,192	1,510		4,530	1.292	5,854	(4,217)	(192)	(4,409)
2028	(4,409)	1,192	1,556		4,530	1.331	6,030	65	(65)	0
Total		43,655	46,756	-	45,300		52,981		(3,703)	

Note: Numbers may not add due to rounding



Cash Flow Calculations – Growth-Related Studies

Cash Flow Calculation - Growth-Related Studies - Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt Existing Debt Payments	Population Growth	\$97.02	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Per Capita per Year Inflated at (3%) Starting in 2020		D.C. Reserve Fund Interest Earnings/ (Cost)				
2019	(56,984)	9,735	9,735		229	97.02	22,257	(44,462)	(1,522)	(45,984)
2020	(45,984)	15,308	15,767		229	99.93	22,924	(38,826)	(1,272)	(40,099)
2021	(40,099)	75,489	80,086		229	102.93	23,612	(96,572)	(2,050)	(98,622)
2022	(98,622)	9,735	10,637		229	106.02	24,321	(84,939)	(2,753)	(87,693)
2023	(87,693)	25,468	28,664		229	109.20	25,050	(91,307)	(2,685)	(93,992)
2024	(93,992)	2,655	3,078		229	112.47	25,802	(71,268)	(2,479)	(73,747)
2025	(73,747)	2,655	3,170		229	115.85	26,576	(50,341)	(1,861)	(52,202)
2026	(52,202)	2,655	3,265		229	119.32	27,373	(28,095)	(1,204)	(29,299)
2027	(29,299)	2,655	3,363		229	122.90	28,194	(4,468)	(507)	(4,975)
2028	(4,975)	18,388	23,992		229	126.59	29,040	74	(74)	0
Total		164,741	181,758	-	2,294		255,149		(16,407)	

Note: Numbers may not add due to rounding

Cash Flow Calculation - Growth-Related Studies - Non-Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt Existing Debt Payments	sq.m. of Gross Floor Area	\$1.354	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	per sq.m. per Year Inflated at (3%) Starting in 2020		D.C. Reserve Fund Interest Earnings / (Cost)				
2019	(15,710)	2,640	2,640		4,530	1.354	6,134	(12,217)	(419)	(12,636)
2020	(12,636)	4,152	4,276		4,530	1.395	6,318	(10,595)	(348)	(10,943)
2021	(10,943)	21,186	22,477		4,530	1.436	6,507	(26,912)	(568)	(27,480)
2022	(27,480)	2,640	2,885		4,530	1.480	6,702	(23,663)	(767)	(24,430)
2023	(24,430)	6,907	7,774		4,530	1.524	6,903	(25,301)	(746)	(26,047)
2024	(26,047)	720	835		4,530	1.570	7,110	(19,771)	(687)	(20,459)
2025	(20,459)	720	860		4,530	1.617	7,324	(13,995)	(517)	(14,511)
2026	(14,511)	720	886		4,530	1.665	7,544	(7,853)	(335)	(8,189)
2027	(8,189)	720	912		4,530	1.715	7,770	(1,331)	(143)	(1,474)
2028	(1,474)	4,987	6,507		4,530	1.767	8,003	22	(22)	(0)
Total		45,393	50,052	-	45,300		70,315		(4,552)	

Note: Numbers may not add due to rounding