

FINAL REPORT

PREPARED BY HEMSON FOR THE TOWNSHIP OF ADJALA-TOSORONTIO

2026 DEVELOPMENT CHARGES BACKGROUND STUDY

March 24, 2026



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LIST OF ACRONYMS

AMP Asset Management Plan

BTE Benefit to Existing

COG Cost of Growth

DCA Development Charges Act

DC Development Charges

GFA Gross Floor Area

PPB Post-Period Benefit

PPU Persons Per Unit

EXECUTIVE SUMMARY

A. PURPOSE OF 2026 DEVELOPMENT CHARGES BACKGROUND STUDY

Hemson Consulting Ltd. was retained by the Township of Adjala-Tosorontio to complete a Development Charges (DC) Background Study (Background Study). The Background Study provides the basis and background to update the Township's DCs to reflect the servicing needs of development and redevelopment. The study process is intended to facilitate the passage of a new by-law to implement new DCs. Note, minor editorial updates to the study were undertaken since the release for public consultation and included in this version.

1. Legislative Context

The Background Study is presented as part of a process to approve a new DC By-law in compliance with the *Development Charges Act, 1997* (DCA). The study is prepared in accordance with the DCA and associated regulations, including amendments that came into force through the *More Homes, More Choice Act, 2019*, the *COVID-19 Economic Recovery Act, 2020*, the *More Homes Built Faster Act, 2022* and the *Cutting Red Tape to Build More Homes Act, 2024*, the *Protect Ontario by Building Faster and Smarter Act, 2025*; and the *Fighting Delays, Building Faster Act, 2025*, which was granted Royal Assent on November 27, 2025.

2. Key Steps of the Development Charges Calculation

In accordance with the DCA and associated regulation, several key steps are required to calculate development charges. These include:

- preparing a development (growth) forecast;
- establishing historical service levels;
- determining the increased needs for services arising from development and appropriate shares of capital costs; and
- determining how these costs are attributed to development types (i.e. residential and non-residential).

3. Development-Related Capital Forecast is Subject to Change

It is recommended that Council adopt the development-related capital program developed for the purposes of the 2026 DC Background Study. However, it is recognized that the DC

Background Study is a point-in-time analysis and there may be changes to project timing, scope, and costs through the Township's normal annual budget process.

B. DEVELOPMENT FORECAST

The tables below provide a summary of the anticipated Township-wide residential and non-residential growth over the 2026-2035 planning period. The development forecasts are further discussed in Appendix A.

Township-Wide Development Forecast	2025 Estimate	All Services Planning Period 2026 - 2035	
		Growth	Total at 2035
Residential			
Total Occupied Dwellings	4,446	1,150	5,596
Population			
Census	12,736	3,182	15,919
<i>Population in New Dwellings</i>		3,649	
Non-Residential			
Total Employment for DCs	1,781	503	2,284
Non-Residential Building Space (Sq. M.)		37,725	

C. DEVELOPMENT-RELATED CAPITAL PROGRAMS

The development-related capital program for Township-wide services is planned over a 10-year period from 2026 to 2035. The gross cost of the program amounts to \$79.9 million, of which \$27.0 million is included in the development charges calculation. Details regarding the capital programs for each service are provided in Appendix B of this report.

D. CALCULATED TOWNSHIP-WIDE DEVELOPMENT CHARGES

- A municipal-wide cost approach is used to calculate development charges for all services. The Township-wide charges would be levied on all development within the Township, regardless of location. Uniform residential and non-residential charges are levied throughout the Township of Adjala-Tosorontio.

- The calculated residential municipal-wide charges are recommended to vary by unit type, reflecting the difference in occupancy patterns expected in various unit types and associated differences in demand placed on municipal services.

Calculated Residential Development Charges for Township-wide Services

Service	Residential Charge by Unit Type				Percentage of Charge
	Singles and Semis	Other Multiples	Apartments (>=2 Bedrooms)	Apartments (Bachelor and 1 Bedroom)	
Fire Protection Services	\$11,404	\$8,904	\$5,993	\$4,178	48%
Parks & Recreation	\$3,439	\$2,685	\$1,807	\$1,260	14%
Police Services	\$13	\$10	\$7	\$5	0%
Development-Related Studies	\$625	\$488	\$328	\$229	3%
Land Acquisition	\$1,561	\$1,219	\$820	\$572	7%
Services Related To A Highway	\$6,845	\$5,344	\$3,597	\$2,508	29%
TOTAL CHARGE PER UNIT	\$23,887	\$18,650	\$12,552	\$8,752	100%

Calculated Non-Residential Development Charges for Township-wide Services

Service	Non-Residential (\$/sq.m)	Percentage of Charge
Fire Protection Services	\$44.06	58%
Parks & Recreation	\$0.00	0%
Police Services	\$0.05	0%
Development-Related Studies	\$2.41	3%
Land Acquisition	\$2.45	3%
Services Related To A Highway	\$26.64	35%
TOTAL CHARGE SQ.M	\$75.61	100%

E. COST OF GROWTH ANALYSIS

An overview of the long-term capital and operating costs, as well as the asset management-related annual provisions for capital facilities and infrastructure to be included in the DC by-law, is provided in Appendix D of the Background Study. This examination is required by the DCA.

F. LOCAL SERVICE POLICY

The Township is now required to adopt a local service policy for each service included in the DC by-law that has any component delivered as a local service. The local service policy must identify the works or classes of works that are considered local services. A local service policy has been included in this DC Background Study and can be found in Appendix E.

G. MODIFICATIONS TO THE TOWNSHIP'S DEVELOPMENT CHARGES BY-LAW

The Township has made modifications to the development charges by-law as part of the study process. The by-law is included as part of this Background Study (Appendix F), in accordance with the DCA.

H. APPROACH USED TO CALCULATED DEVELOPMENT CHARGES

- Development charge rates have been established under the parameters and limitations of the DCA. The study provides the rationale and basis for the calculated rates.
- A Township-wide average cost approach is used to calculate development charges for the 10-year services of Fire Protection, Parks & Recreation, Police Services, Services Related to a Highway, Land Acquisition, and Development-related Studies.

1. INTRODUCTION

The Township of Adjala-Tosorontio 2026 Development Charges (DC) Background Study is presented as part of the process to approve a new DC by-law in compliance with the *Development Charges Act, 1997* (DCA). As the Township experiences residential and non-residential development that will increase the demand on municipal services, the Township wishes to implement development charges to fund capital projects related to growth so that development continues to be serviced in a fiscally responsible manner.

The DCA and *Ontario Regulation 82/98* (O. Reg. 82/98) require that a DC background study be prepared in which development charges are determined with reference to:

- A forecast of the amount, type and location of population, housing, and non-residential development anticipated in the Township;
- The average capital service levels provided in the Township over the 15-year period immediately preceding the preparation of the Background Study;
- A review of future capital projects, including an analysis of gross expenditures, funding sources, and net expenditures incurred, or to be incurred, by the Township or its local boards to provide for the anticipated development, including the determination of the eligible and ineligible components of the capital projects;
- An asset management plan that demonstrates that all assets are financially sustainable over their full life cycle; and,
- An examination of the long-term capital and operating costs for the capital infrastructure required for each service to which the development charges by-laws would relate.

This study presents the results of the review to determine the development-related net capital costs that are attributable to development that is forecast to occur in the Township. The development-related net capital costs are then apportioned among various types of development (residential and non-residential) in a manner that reflects the increase in the need for each service attributable to each type of development. The study therefore calculates development charges for various types of development.

The DCA provides for a period of public review and comment regarding the proposed development charges. This process includes considering and responding to comments received by members of the public about the calculated charges. Following completion of

this process, in accordance with the DCA and Council's review of this study, it is intended that Council will pass a new development charges by-law for the Township. The development-related capital program and associated draft development charge rates were presented to Township Council for review and discussion on February 18, 2026. The remainder of this study sets out the information and analysis upon which the proposed development charges are based.

A. LEGISLATIVE CONTEXT

The study is prepared in accordance with the DCA and associated regulations, including the amendments that came into force most recently on November 28, 2022 under the *More Homes Built Faster Act, 2022*, and on June 6, 2024 under the *Cutting Red Tape to Build More Homes Act, 2024*. The latter reversed the 5-year mandatory phase-in of DCs and implemented DC exemptions for affordable housing projects that meet the DCA eligibility requirements. Key legislative changes incorporated into this study include:

- Historical service level standards have been extended from a 10 to 15-year planning period;
- DC by-laws now expire every 10 years instead of 5 years;
- The amount of interest paid on DC deferrals and freeze is capped at prime plus 1%;
- Costs associated with affordable housing services are now ineligible for recovery through DCs;
- Municipalities must spend or allocate 60% of available DC reserve funds per year for roads, water and wastewater services;
- DC discounts for purpose-built rentals based on the number of bedrooms; and
- DC exemptions for affordable and attainable housing developments which meet the provisions of the DCA.

On June 5th, 2025, a series of development charge matters were introduced by Bill 17, the *Protect Ontario by Building Faster and Smarter Act, 2025* receiving Royal Assent. The bill introduced amendments to several Provincial statutes, with changes to the DCA being a central focus. Furthermore, Bill 60, *Fighting Delays, Building Faster Act, 2025* was granted Royal Assent on November 27, 2025. Changes arising from this legislation include:

- DC exemption for long-term care homes;

- Allowing for DC by-laws to be amended without a DC Background Study or a public meeting provided the amount of DCs payable decreases;
- Payable DCs are to be the lower of the “frozen” DC amount (including any interest applied), or the DC in effect at the time of permit issuance;
- Deferral of DCs for residential non-rental development until occupancy;
- Special treatment of land acquisition costs for inclusion in DCs, including the removal of land from the calculation of historical average service levels;
- Requirement for mandatory local service policy where DCs are imposed; and
- Increased transparency for Benefit to Existing (BTE) and capital cost methodologies in background studies.

B. RELEVANT ANALYSIS

The underlying assumptions and calculation methodologies contained in the DC Background Study have been informed by a range of inputs including the Township’s capital budget and forecasts, existing master plans, and discussions with Township staff and Council.

C. CONSULTATION AND APPROVAL PROCESS

The following provides a summary of the consultation and approval process undertaken to complete the Background Study. Following the release of the Background Study, consultation will continue with the public prior to the passage of the new DC By-law(s) anticipated to occur in June 2026.

Timeline of Consultation and Approval Process

Activity	Date
Council Information Session	February 18, 2026
Public Release of DC Background Study	March 25, 2026
Statutory Public Meeting of Council (#1)	April 8, 2026
Statutory Public Meeting of Council (#2)	May 13, 2026
Passage of 2026 DC By-law	June 10, 2026 (target)

2. TOWNSHIP-WIDE APPROACH

Several key steps are required when calculating any development charge. However, specific circumstances arise in each municipality that must be reflected in the calculation.

Therefore, the study has been tailored specifically for the Township of Adjala-Tosorontio.

The approach to calculating the proposed development charges is focused on providing a reasonable alignment of development-related costs with the development that necessitates them. The study uses a Township-wide approach for all services.

A. TOWNSHIP-WIDE DEVELOPMENT CHARGES ARE PROPOSED

The Township provides a wide range of services to the community it serves and has an extensive inventory of facilities, infrastructure, vehicles and equipment. The DCA provides municipalities with flexibility to define services that will be included in a development charge by-law, provided that the other provisions of the Act and its associated regulations are met. The DCA also requires the by-law to designate the areas within which the DCs shall be imposed. Development charges may apply to all lands in the municipality or to other designated development areas as specified in the by-law.

1. Service Based on a Township-wide Approach

For all services the Township provides, a range of capital facilities, equipment and infrastructure is available throughout Adjala-Tosorontio; community spaces, fire stations, arterial roads, parks and so on. As new development occurs, new facilities will need to be added so that overall service levels do not decline. A widely accepted method for sharing the development-related capital costs for such services is to apportion them over all new development anticipated in the Township.

The following services are included in the Township-wide development charge calculation:

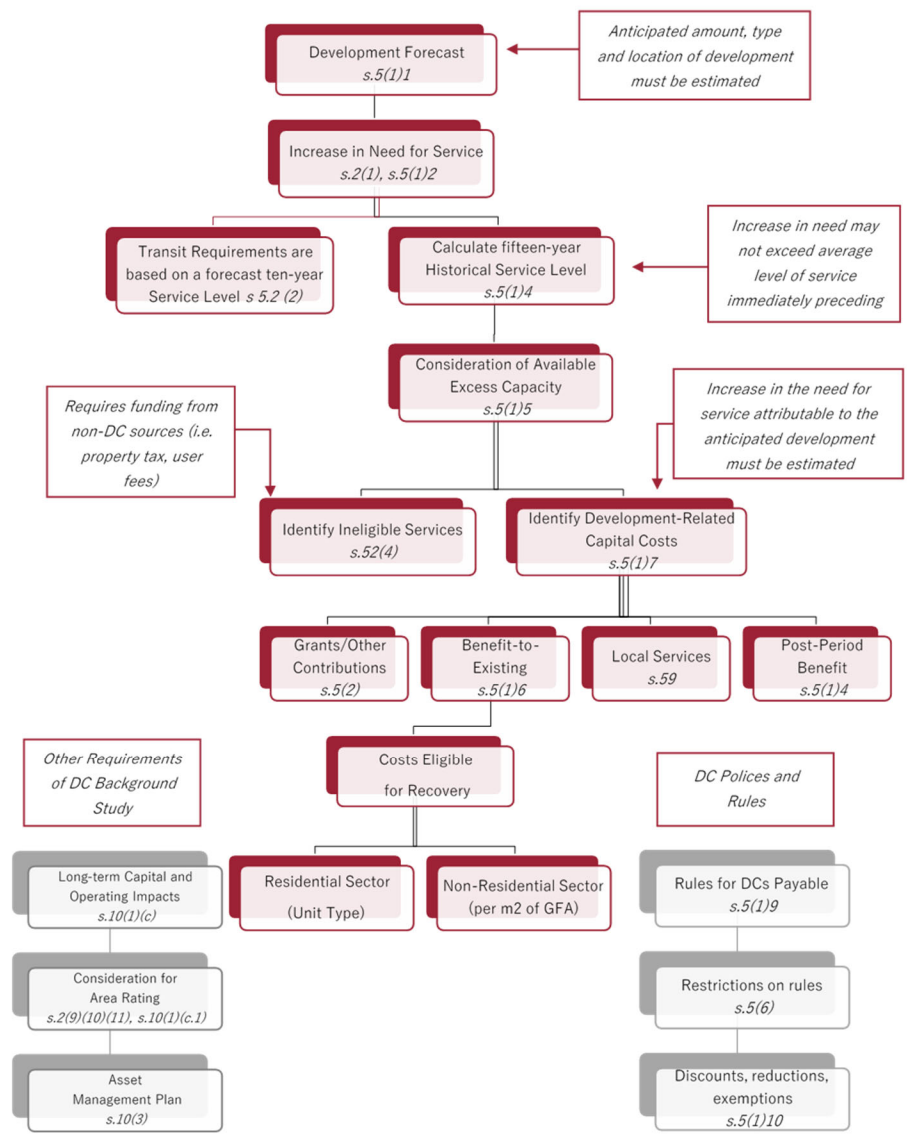
- Fire Protection Services;
- Parks and Recreation;
- Police Services;
- Services Related to a Highway;
- Land Acquisition; and
- Development-Related Studies.

These services form a reasonable basis upon which to plan and administer the development charges. The resulting development charge for these services is to be imposed against all development anywhere in the Township.

B. KEY STEPS IN DETERMINING DEVELOPMENT CHARGES

Several key steps are required in calculating development charges for future development-related projects. These are summarized below and illustrated in Figure 1.

Figure 1: Statutory Requirements of Development Charge Calculation and Study Process



1. Development Forecast

The first step in the methodology requires a development forecast to be prepared for the ten-year study period, 2026 to 2035. The forecast of the future residential and non-residential development used in this study is based on estimates of development occurring within the Township's approved development areas.

For the residential portion of the forecast, both net (or Census) population growth and population growth in new units is estimated. The use of net population growth is one approach to determining the increased need for servicing, infrastructure and facilities arising from development.

When calculating the development charge however, the development-related net capital costs are spread over the total additional population that occupy new housing units. This population in new units represents the population from which development charges will be collected.

The non-residential portion of the forecast estimates the Gross Floor Area (GFA) of building space to be developed over the ten-year period, 2026 to 2035. The forecast of GFA is based on the employment forecast for the Township. Factors for floor space per worker are used to convert the employment forecast into GFA for the purposes of the DC Background Study.

2. Service Categories and Historical Service Levels

The DCA provides that the increase in the need for service attributable to anticipated development:

... must not include an increase that would result in the level of service exceeding the average level of that service provided in the municipality over the fifteen-year period immediately preceding the preparation of the background study...(s. 5. (1) 4.)

Historical 15-year average service levels thus form the basis for development charges. A review of the Township's capital service levels for buildings, land, vehicles, and so on has therefore been prepared as a reference for the calculation so that the portion of future capital projects that may be included in the development charge can be determined. The historical service levels used in this study have been calculated based on the period 2011-2025.

3. Development-Related Capital Forecast and Analysis of DC Eligible Costs to be Recovered through Development Charges

A development-related capital forecast has been prepared by Township departments as part of the current study and reflect Council's expressed intent of how to meet the increased servicing needs arising from development. The forecast identifies development-related projects and their gross and net costs, after allowing for capital grants, subsidies or other contributions as required by the *Act* (DCA, s. 5. (2)). The capital forecast provides another cornerstone upon which development charges are based. The DCA requires that the increase in the need for service attributable to the anticipated development may include an increase:

... only if the council of the municipality has indicated that it intends to ensure that such an increase in need will be met. (s. 5. (1) 3.)

In conjunction with DCA, s. 5. (1) 4. referenced above, these sections have the effect of requiring that the development charge be calculated on the lesser of the historical fifteen-year average service levels or the service levels embodied in future plans of the Township. The development-related capital forecast prepared for this study ensures that development charges are only imposed to help pay for projects that have been or are intended to be purchased or built in order to accommodate future development. It is not sufficient in the calculation of development charges merely to have had the service in the past. There must also be a demonstrated commitment to continue to emplace facilities or infrastructure in the future. In this regard, O. Reg 82/98, s. 3 states that:

For the purposes of paragraph 3 of subsection 5 (1) of the Act, the council of a municipality has indicated that it intends to ensure that an increase in the need for service will be met if the increase in service forms part of an Official Plan, capital forecast or similar expression of the intention of the council and the plan, forecast or similar expression of the intention of the council has been approved by the council.

For some projects in the development-related capital forecast, a portion of the project may confer benefits to existing residents. As required by the DCA, s. 5. (1) 6., these portions of projects and their associated net costs are the funding responsibility of the Township from non-development charge sources. The amount of municipal funding for such non-development shares of projects is also identified as part of the preparation of the development-related capital forecast.

There is also a requirement in the DCA to reduce the applicable development charge by the amount of any “uncommitted excess capacity” that is available for a service. Adjustments are made in the analysis to meet this requirement of the DCA.

4. Attribution of Types of Development

The next step in the determination of development charges is the allocation of the development-related net capital costs between the residential and the non-residential sectors. In the Township of Adjala-Tosorontio, the allocation is based on projected changes in population in new units and employment over the planning periods.

The residential component of the development charges is applied to different housing types based on average occupancy factors. The non-residential component is applied on the basis of gross floor area of building space in square metres.

5. Final Adjustment

The final determination of the development charge results from adjustments made to development-related net capital costs for each service and sector resulting from the application of any unallocated reserve fund balances. A cash flow analysis is also undertaken for all services to account for the timing of projects and receipt of development charges. Interest earnings or borrowing costs are therefore accounted for in the calculation as allowed under the DCA.

C. OPERATING AND CAPITAL COST IMPACTS AND ASSET MANAGEMENT PLAN LEGISLATIVE REQUIREMENTS

Section 10 of the DCA identifies what must be included in a Development Charges Background Study, namely:

- s.10 (2) The development charge background study shall include,
 - (c) an examination, for each service to which the development charge by-law would relate, of the long-term capital and operating costs for capital infrastructure required for the service; and
 - (c.2) an asset management plan prepared in accordance with subsection (3).

1. Asset Management Plan

- (3) The asset management plan 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 a prescribed manner.

The requirement to include an Asset Management Plan (AMP) was part of the DCA amendments that came into effect on January 1, 2016. A key function of the Asset Management Plan is to demonstrate that all assets proposed to be funded under the development charges by-law are financially sustainable over their full life cycle. The section of the DC Background Study that deals with the operating and capital cost impacts and the asset management plan can be found in Appendix D.

3. DEVELOPMENT FORECAST

This section provides the basis for the development forecasts used in calculating the development charges, as well as a summary of the forecast results. A more detailed summary of the forecasts, including tables illustrating historical trends and forecast results is provided in Appendix A.

A. RESIDENTIAL FORECAST

Development charges are levied on residential development as a charge per new unit. Therefore, for the residential forecast, a projection of both the net population growth as well as the population in new units is required.

- The net population growth determines the need for additional facilities and provides the foundation for the development-related capital program.
- When calculating the development charge, however, the development-related net capital costs are spread over the total additional population that occupy new housing units. This population in new units represents the population from which development charges will be collected.

Table 1 provides a summary of the residential forecast over the ten-year planning period, from 2026 to 2035. As noted in Section II, for development charge calculation purposes, the ten-year planning period is applicable to all services.

The Township's Census population is expected to increase by about 3,180 people over the next ten years, reaching approximately 15,920 by 2035. 1,150 additional dwelling units are forecast to be built between 2026 and 2035 and the population residing in these units is expected to increase by approximately 3,650.

B. NON-RESIDENTIAL FORECAST

Development charges are levied on non-residential development as a charge per square metre of GFA.

The non-residential forecast projects an increase of about 505 employees to 2035, which will be accommodated in 37,725 square metres of new non-residential building space.

Table 1 provides a summary of the residential and non-residential development forecasts used in this analysis.

TABLE 1
TOWNSHIP OF ADJALA-TOSORONTIO
SUMMARY OF RESIDENTIAL AND NON-RESIDENTIAL FORECAST
DEVELOPMENT FORECAST

Township-Wide Development Forecast	2025 Estimate	All Services Planning Period 2026 - 2035	
		Growth	Total at 2035
Residential			
Total Occupied Dwellings	4,446	1,150	5,596
Population			
Census	12,736	3,182	15,919
<i>Population in New Dwellings</i>		3,649	
Non-Residential			
Total Employment for DCs	1,781	503	2,284
Non-Residential Building Space (Sq. M.)		37,725	

4. SUMMARY OF HISTORICAL CAPITAL SERVICE LEVELS

The DCA and O. Reg. 82/98 require that development charges be set at a level no higher than the average level of service provided in the municipality over the 15-year period immediately preceding the preparation of the Background Study, on a service-by-service basis.

For non-engineered services (library, parks and recreation, etc.) the legislative requirement is met by documenting historical service levels for the preceding 15 years; in this case, for the period from 2011 to 2025. Typically, service levels for non-engineered services are measured as a ratio of inputs per capita, or per population plus employment.

O. Reg. 82/98 requires that when determining historical service levels, both quantity and quality of service be taken into consideration. In most cases, the service levels are initially established in quantitative terms. For example, service levels for buildings are presented in terms of square feet per capita. The qualitative aspect is introduced by the consideration of the monetary value of the facility or service. In the case of buildings, for example, the cost would be shown in terms of dollars per square foot to replace or construct a facility of the same quality. This approach helps to ensure that the development-related capital facilities that are to be charged to new development reflect not only the quantity (number and size) but also the quality (value or replacement cost) of service provided historically by the Township. Both the quantitative and qualitative aspects of service levels used in the present analysis are based on information provided by municipal staff, based on historical records and experience with costs to acquire or construct similar facilities, equipment and infrastructure today.

The service levels are expressed as a dollar value per capita or a dollar value per capita plus employment of infrastructure value. This service level expression is a construction to meet the requirement of Section 5(1) of the DCA and does not necessarily directly reflect the utilization of infrastructure or the way municipalities plan for services.

Table 2 summarizes service levels for all applicable services (excludes land and studies) included in the development charge calculation. Appendix B provides the detailed historical inventory data upon which the calculation of service levels for services considered under this study is based.

TABLE 2
TOWNSHIP OF ADJALA-TOSORONTIO
SUMMARY OF AVERAGE HISTORIC SERVICE LEVELS 2011 - 2025

Service	2011 - 2025 Service Level Indicator
1.0 FIRE PROTECTION SERVICES Buildings Vehicles Equipment Furniture	\$3,466.45 per population & employment \$2,270.91 per population & employment \$1,025.05 per population & employment \$161.88 per population & employment \$8.61 per population & employment
2.0 PARKS & RECREATION Parkland Amenities Parks Equipment Facilities	\$1,171.50 per capita \$501.26 per capita \$598.62 per capita \$8.99 per capita \$62.63 per capita
3.0 POLICE SERVICES Police	\$4.54 per population & employment \$4.54 per population & employment
4.0 SERVICES RELATED TO A HIGHWAY Roads Roads Infrastructure Buildings Vehicles and Equipment	\$42,563.03 per population & employment \$33,279.29 per population & employment \$7,601.73 per population & employment \$983.11 per population & employment \$698.90 per population & employment

5. THE DEVELOPMENT-RELATED CAPITAL FORECAST

The DCA requires the Council of a municipality to express its intent to provide future capital facilities at the level reflected by the capital program incorporated in the development charges calculation and recovered through the proposed rates. As noted in Section II, *Ontario Regulation 82/98*, s. 3 states that:

For the purposes of paragraph 3 of subsection 5 (1) of the Act, the council of a municipality has indicated that it intends to ensure that an increase in the need for service will be met if the increase in service forms part of an official plan, capital forecast or similar expression of the intention of the council and the plan, forecast or similar expression of the intention of the council has been approved by the council.

A. A DEVELOPMENT-RELATED CAPITAL FORECAST IS PROVIDED FOR COUNCIL'S APPROVAL

Based on the development forecasts summarized in Section III and detailed in Appendix A, municipal staff, in collaboration with the consultants have created a development-related capital forecast setting out those projects that are required to service anticipated development. For all services, the capital plan covers the ten-year period from 2026 to 2035.

One of the recommendations contained in this Background Study is for Council to adopt the capital forecast created for the purposes of the development charges calculation. It is assumed that future capital budgets and forecasts will continue to bring forward the development-related projects contained herein, that are consistent with the development occurring in Adjala-Tosorontio. It is acknowledged that changes to the forecast presented herein may occur through the Township's normal capital budget process.

B. THE DEVELOPMENT-RELATED CAPITAL FORECAST

A summary of the development-related capital forecast for all services is presented in Table 3. The table provides a total for all services analysed over the ten-year planning period. Further details on the capital plans for each individual service category are available in Appendix B.

TABLE 3

TOWNSHIP OF ADJALA-TOSORONTIO
SUMMARY OF DEVELOPMENT-RELATED CAPITAL PROGRAM
FOR ALL SERVICES 2026 - 2035
(in \$000's)

Service	Gross Cost	Grants/ Subsidies	Municipal Cost
1.0 FIRE PROTECTION SERVICES	\$48,516.0	\$0.0	\$48,516.0
1.1 Additional Fire Hall Space	\$43,205.0	\$0.0	\$43,205.0
1.2 New Vehicles and Equipment	\$4,991.0	\$0.0	\$4,991.0
1.3 Personal Protective Equipment	\$320.0	\$0.0	\$320.0
2.0 PARKS & RECREATION	\$6,100.0	\$0.0	\$6,100.0
2.1 Outdoor Amenities and Equipment	\$4,630.0	\$0.0	\$4,630.0
2.2 Indoor Space	\$1,470.0	\$0.0	\$1,470.0
3.0 POLICE SERVICES	\$100.0	\$0.0	\$100.0
3.1 Provision for Police Capital	\$100.0	\$0.0	\$100.0
4.0 DEVELOPMENT-RELATED STUDIES	\$790.3	\$0.0	\$790.3
4.1 Recovery of Negative Reserve Balance	\$75.3	\$0.0	\$75.3
4.2 Development-Related Studies	\$715.0	\$0.0	\$715.0
5.0 LAND ACQUISITION	\$2,400.0	\$0.0	\$2,400.0
5.1 Fire Protection Services	\$1,500.0	\$0.0	\$1,500.0
5.2 Parks and Recreation	\$900.0	\$0.0	\$900.0
6.0 SERVICES RELATED TO A HIGHWAY	\$21,984.0	\$0.0	\$21,984.0
6.1 Road and Bridge Improvements	\$10,274.0	\$0.0	\$10,274.0
6.2 Buildings and Depots	\$9,115.0	\$0.0	\$9,115.0
6.3 Equipment	\$1,795.0	\$0.0	\$1,795.0
6.4 Sidewalks	\$800.0	\$0.0	\$800.0
TOTAL	\$79,890.3	\$0.0	\$79,890.3

The development-related capital forecast estimates a total gross cost of \$79.9 million. No grants and/or subsidies are expected to offset the cost of the program.

Of the \$79.9 million ten-year net municipal capital costs, the Fire Protection Services capital program represents about 61% (\$48.5 million) of the total forecast and provides for the construction of new fire halls, associated vehicle and equipment acquisitions, as well as personal protective equipment for 15 additional firefighters and an assistant deputy.

The next largest part of the capital forecast relates to Services Related to a Highway. The program totals \$22.0 million, or 28%, and provides for roads and bridges improvements, additional Public Works buildings and depots, new equipment, and sidewalk development.

The capital program associated with Parks and Recreation amounts to \$6.1 million, or 8%, and provides for additional amenities at Township parks, as well as an additional 5,000 square feet of community space.

The remainder of the capital forecast totals \$3.3 million (4%) and most of which can be attributed to the new Land Acquisition Service which includes for the land requirements associated with new community space and fire hall. The remaining expense is related to Police Services (includes a provision for future police capital) and the Development-Related Studies program.

6. PROPOSED DEVELOPMENT CHARGES ARE CALCULATED IN ACCORDANCE WITH THE DCA

This section summarizes the calculation of development charges for each service category and the resulting total charges by sector. For all municipal services, the calculation of the “unadjusted” per capita (residential) and per square metre (non-residential) charges is reviewed. Adjustments to these amounts resulting from a cash flow analysis that takes interest earnings and borrowing costs into account are also discussed (where applicable).

For residential development, the adjusted total per capita amount is converted to a variable charge by housing unit type using various unit occupancy factors. For non-residential development, the charges are based on gross floor area of building space.

It is noted that the calculation of the Township-wide development charges does not include any provision for exemptions required under the DCA, such as the exemption from the payment of DCs for industrial buildings. Such legislated exemptions, or other exemptions that Council may choose to provide, will result in loss of DC revenue for the affected types of development. However, any such revenue loss may not be made up by offsetting increases in other portions of the calculated charge.

A. TOWNSHIP-WIDE DEVELOPMENT CHARGES CALCULATION

A summary of the “unadjusted” residential and non-residential development charges is presented in Table 4 for Township-wide services. Further details of the calculations for each individual service category are available in Appendix B.

2. Unadjusted Township-wide Residential and Non-Residential Development Charges

A summary of the “unadjusted” residential and non-residential development charges for all services is presented in Table 4.

The net capital forecast for all services total \$79.9 million and incorporates those projects identified to be related to the development anticipated in the next ten years. However, not all of the capital costs are to be recovered from new development by way of DCs. As shown on Table 4, \$35.2 million relates to replacement of existing capital facilities or for shares of

TABLE 4

TOWNSHIP OF ADJALA-TOSORONTIO
SUMMARY OF UNADJUSTED RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
10-YEAR CAPITAL PROGRAM

10 Year Growth in Population in New Units	3,649
10 Year Growth in Square Metres	37,725

Service	Development-Related Capital Program (2026 - 2035)					Residential Share Non-Residential Share			
	Net Municipal Cost (\$000)	Replacement & Benefit to Existing (\$000)	Available DC Reserves (\$000)	Post-2035 Benefit (\$000)	Total DC Eligible Costs for Recovery (\$000)	%	(\$000)	%	(\$000)
1.0 FIRE PROTECTION SERVICES	\$48,516	\$28,268	\$1,595	\$5,877	\$12,776	88%	\$11,242	12%	\$1,533
Unadjusted Development Charge Per Capita							\$3,081		
Unadjusted Development Charge Per Sq.M									\$40.64
2.0 PARKS & RECREATION	\$6,100	\$50	\$1,038	\$1,283	\$3,728	100%	\$3,728	0%	\$0
Unadjusted Development Charge Per Capita							\$1,022		
Unadjusted Development Charge Per Sq.M									\$0.00
3.0 POLICE SERVICES	\$100	\$0	\$7	\$76	\$17	88%	\$15	12%	\$2
Unadjusted Development Charge Per Capita							\$4		
Unadjusted Development Charge Per Sq.M									\$0.05
4.0 DEVELOPMENT-RELATED STUDIES	\$790	\$75	\$0	\$0	\$715	88%	\$629	12%	\$86
Unadjusted Development Charge Per Capita							\$173		
Unadjusted Development Charge Per Sq.M									\$2.28
5.0 LAND ACQUISITION	\$2,400	\$802	\$0	\$0	\$1,598	95%	\$1,514	5%	\$84
Unadjusted Development Charge Per Capita							\$415		
Unadjusted Development Charge Per Sq.M									\$2.22
6.0 SERVICES RELATED TO A HIGHWAY	\$21,984	\$5,985	\$3,166	\$4,680	\$8,154	88%	\$7,175	12%	\$978
Unadjusted Development Charge Per Capita							\$1,967		
Unadjusted Development Charge Per Sq.M									\$25.94
Unadjusted Development Charge Per Capita (\$)						\$6,661.06			
Unadjusted Development Charge Per Sq. M.						\$71.13			

projects that provide benefit to the existing community. These portions of capital costs will have to be funded from non-development charge revenue sources, largely property taxes for this group of services.

An additional share of \$5.8 million has been identified as available development charges reserve funds and represents the revenue collected from previous DCs. This portion has been netted out of the chargeable capital costs. A share of \$11.9 million, or 15% of the forecast is attributable to development beyond 2035 or relates to shares of the program that exceeds the maximum allowable funding envelope. This development-related share has been removed from the calculation and may therefore be recovered under future development charge studies or other development-related mechanisms (such as community benefit charges if applicable).

The total costs eligible for recovery through development charges for Township-wide services is \$27.0 million. This amount is allocated between the residential and non-residential sectors to derive the unadjusted development charges. Parks & Recreation are deemed to benefit residential development only, while the remaining services are allocated between both sectors based on shares of population in new units and employment growth over the next ten years. The allocation to the residential sector for these services is calculated at 88% and 12% to the non-residential sector.¹

Approximately \$24.3 million of the general services development charges eligible capital program is deemed to benefit residential development. When this amount is divided by the ten-year growth in population in new dwelling units (3,649), an unadjusted charge of \$6,661.06 per capita results. The non-residential share totals \$2.7 million, which yields an unadjusted charge of \$71.13 per square metre when divided by the ten-year increase in non-residential building space (37,725 square metres).

3. Adjusted Township-wide Residential and Non-Residential Development Charges

Final adjustments to the “unadjusted” development charge rates are made through a cash flow analysis for general services. The analysis, details of which are included in the appendices, considers the borrowing cost and interest earnings associated with the timing of expenditures and development charge receipts for each service category.

¹ The allocation of costs for land acquisition is weighted based on the service to which the land needs relate. Therefore, the weighted allocation shown in Table 4 is 95% residential and 5% non-residential.

Table 5 summarizes the results of the cash flow adjustments for the Township-wide residential development charges rates. The adjusted per capita rate increases by \$512.30 from \$6,661.07 per capita to \$7,173.36 per capita after the cash flow analysis for the Township-wide residential charge.

Residential development charges are proposed to vary by dwelling unit type to reflect their different occupancy factors and resulting demand for municipal services, as shown on Table 5, the calculated charge for a single or semi-detached unit is \$23,887 per unit, \$18,650 for a row or other type of multiple unit, \$12,552 for a large apartment (two or more bedrooms), and \$8,752 for a small apartment (less than two bedrooms).

The Township-wide non-residential development charge experiences an increase after cash flow considerations of \$4.49, from \$71.12 to \$75.61 per square metre for development anywhere in the Township. These charges are displayed on Table 6.

TABLE 5

TOWNSHIP OF ADJALA-TOSORONTIO
TOWNSHIP-WIDE DEVELOPMENT CHARGES
RESIDENTIAL DEVELOPEMENT CHARGES BY UNIT TYPE

Service	Unadjusted Charge Per Capita	Adjusted Charge Per Capita	Residential Charge by Unit Type				Percentage of Charge
			Singles and Semis	Other Multiples	Apartments (≥2 Bedrooms)	Apartments (Bachelor and 1 Bedroom)	
Fire Protection Services	\$ 3,081.23	\$ 3,424.50	\$11,404	\$8,904	\$5,993	\$4,178	48%
Parks & Recreation	\$ 1,021.80	\$ 1,032.85	\$3,439	\$2,685	\$1,807	\$1,260	14%
Police Services	\$ 4.04	\$ 3.97	\$13	\$10	\$7	\$5	0%
Development-Related Studies	\$ 172.52	\$ 187.69	\$625	\$488	\$328	\$229	3%
Land Acquisition	\$ 414.96	\$ 468.85	\$1,561	\$1,219	\$820	\$572	7%
Services Related To A Highway	\$ 1,966.51	\$ 2,055.51	\$6,845	\$5,344	\$3,597	\$2,508	29%
TOTAL CHARGE	\$6,661.07	\$7,173.36	\$23,887	\$18,650	\$12,552	\$8,752	100%
(1) Based on Persons per Unit of:			3.33	2.60	1.75	1.22	

TABLE 6

TOWNSHIP OF ADJALA-TOSORONTIO
TOWNSHIP-WIDE DEVELOPMENT CHARGES
NON-RESIDENTIAL DEVELOPMENT CHARGES PER SQUARE METRE

Service	Unadjusted Charge Per Square Metre	Non-Res Charge Per Square Metre	Percentage of Charge
Fire Protection Services	\$40.64	\$44.06	58%
Parks & Recreation	\$0.00	\$0.00	0%
Police Services	\$0.05	\$0.05	0%
Development-Related Studies	\$2.28	\$2.41	3%
Land Acquisition	\$2.22	\$2.45	3%
Services Related To A Highway	\$25.94	\$26.64	35%
TOTAL CHARGE	\$71.12	\$75.61	100%

7. COMPARISON OF CALCULATED AND CURRENT DEVELOPMENT CHARGES

Tables 7 and 8 present a comparison of the newly calculated residential and non-residential development charges with the Township's current charges as of October 1, 2025.

Table 7 shows that the calculated Township-wide residential development charge for a single or semi-detached unit is increasing by \$11,461 (92%) over the current Township-wide charge of \$12,426.

The comparison of calculated non-residential development charges with current rates is shown on Table 8. The calculated Township-wide charge of \$75.61 per square metre is \$27.07 (56%) more than the current charge of \$48.55.

TABLE 7

**TOWNSHIP OF ADJALA-TOSORONTIO
COMPARISON OF CURRENT AND CALCULATED
RESIDENTIAL DEVELOPMENT CHARGES**

Service	Current Residential Charge / SDU*	Calculated Residential Charge / SDU	Difference in Charge	
			\$	%
Fire Protection Services	\$2,812	\$11,404	\$8,592	306%
Parks & Recreation	\$1,838	\$3,439	\$1,601	87%
Police Services	\$14	\$13	(\$1)	-7%
Development-Related Studies	\$436	\$625	\$189	43%
Land Acquisition	\$0	\$1,561	\$1,561	N/A
Services Related To A Highway	\$7,326	\$6,845	(\$481)	-7%
TOTAL CHARGE	\$12,426	\$23,887	\$11,461	92%

**DC Rates as of Oct 1 2025*

TABLE 8

**TOWNSHIP OF ADJALA-TOSORONTIO
COMPARISON OF CURRENT AND CALCULATED
NON-RESIDENTIAL DEVELOPMENT CHARGES**

Service	Current Non-Residential Charge / Sq. Metre*	Calculated Non-Residential Charge / Sq. Metre	Difference in Charge	
			\$	%
Fire Protection Services	\$11.09	\$44.06	\$32.98	297%
Parks & Recreation	\$7.21	\$0.00	(\$7.21)	-100%
Police Services	\$0.00	\$0.05	\$0.05	N/A
Development-Related Studies	\$1.72	\$2.41	\$0.69	40%
Land Acquisition	\$0.00	\$2.45	\$2.45	N/A
Services Related To A Highway	\$28.52	\$26.64	(\$1.89)	-7%
TOTAL CHARGE	\$48.55	\$75.61	\$27.07	56%

8. COST OF GROWTH ANALYSIS

This section examines the long-term capital and operating costs as well as the asset management-related annual provisions for the capital facilities and infrastructure to be included in the DC By-law. This examination is required as one of the provisions of the DCA. The analysis for all services is included in Appendix D.

A. ASSET MANAGEMENT PLAN

Table 9 provides the calculated annual asset management contribution for both the gross capital expenditures and the share related to the 2026-2035 DC recoverable portion. The year 2036 has been included to calculate the annual contribution for the 2026-2035 period as the expenditures in 2035 will not trigger asset management contributions until 2036. As shown in Table 9, by 2036, the Township will need to fund an additional \$1.1 million per annum in order to properly fund the full life cycle costs of the new assets related to the general services supported under the development charges by-law.

TABLE 9
TOWNSHIP OF ADJALA-TOSORONTIO
ANNUAL ASSET MANAGEMENT PROVISION

Service	2026-2035 Capital Program		Calculated AMP Provision by 2036	
	DC Related	Non-DC Related	DC Related	Non-DC Related
Fire Protection Services	\$14,370,468	\$34,145,532	\$376,925	\$965,542
Parks & Recreation	\$4,766,591	\$1,333,409	\$227,900	\$84,571
Police Services	\$23,778	\$76,222	\$3,951	\$8,175
Services Related To A Highway	\$11,319,456	\$10,664,544	\$438,020	\$318,361
Development-Related Studies	\$715,317	\$75,000	\$0	\$0
Land Acquisition	\$1,597,816	\$802,184	\$0	\$0
Total	\$32,793,425	\$47,096,892	\$1,046,796	\$1,376,648

B. LONG-TERM CAPITAL AND OPERATING COST IMPACTS

1. Net Operating Costs for the Township's Services Estimated to Increase over the Forecast Period

The Township will experience estimated increase in net operating costs for additions associated with the planned capital program. These estimates are based on average costs derived from a

review of recent budgets and the 2024 Financial Information Return (FIR) (additional details are included in Appendix D).

As described in Appendix D, by 2036, the Township's net operating costs are estimated to increase by about \$4.5 million for property tax supported services. Increases in net operating costs will be experienced as new facilities are opened, park amenities are developed, and roads/sidewalks are constructed.

2. Long-Term Capital Financing from Non-Development Charge Sources Totals \$35.2 million for Tax Supported Assets

Table 10 summarizes the components of the development-related capital forecast that will require funding from non-DC sources. In total, \$35.2 million will need to be financed from non-DC sources over the 2026-2035 planning period. In addition, \$11.9 million in interim DC financing related to post-period shares of projects may be required.

TABLE 10
TOWNSHIP OF ADJALA-TOSORONTIO
SUMMARY OF 10-YEAR CAPITAL PROGRAM
10-YEAR CAPITAL PROGRAM

Service	Development-Related Capital Program (2026 - 2035)				
	Net Municipal Cost (\$000)	Replacement & Benefit to Existing (\$000)	Available DC Reserves (\$000)	Post-2035 Benefit (\$000)	Total DC Eligible Costs for Recovery (\$000)
1.0 FIRE PROTECTION SERVICES	\$48,516	\$28,268	\$1,595	\$5,877	\$12,776
2.0 PARKS & RECREATION	\$6,100	\$50	\$1,038	\$1,283	\$3,728
3.0 POLICE SERVICES	\$100	\$0	\$7	\$76	\$17
4.0 DEVELOPMENT-RELATED STUDIES	\$790	\$75	\$0	\$0	\$715
5.0 LAND ACQUISITION	\$2,400	\$802	\$0	\$0	\$1,598
6.0 SERVICES RELATED TO A HIGHWAY	\$21,984	\$5,985	\$3,166	\$4,680	\$8,154
TOTAL	\$79,890	\$35,180	\$5,806	\$11,917	\$26,987

3. Program is Deemed Financially Sustainable

The calculated annual funding provision should be considered within the context of the Township's projected growth. Over the next ten years (to 2035), the Township is projected to increase by approximately 1,150 dwellings. In addition, the Township is forecasted to add about 505 new employees that will result in approximately 37,725 square metres of additional non-residential building space.

In addition, as part of the annual budget update the Township also contributes to asset replacement reserves and spends on yearly asset replacement needs as needed. Through this annual exercise, staff identify the required funding and propose mitigating measures in order to ensure there are sufficient funds in reserves over the long-term. Life-cycle funding methodologies are also reviewed in order to ensure that the Township is continuing to implement financially sustainable practices for funding the eventual replacement of assets.

The calculated annual provisions identified are considered to be financially sustainable as it is expected that the increased capital asset management requirements can be absorbed by the tax and user base over the long-term.

9. OTHER CONSIDERATIONS AND LEGISLATIVE REQUIREMENTS

This section sets out other considerations and legislative requirements relating to the DCA including administration and collection, recent legislative changes, and consideration for area rating.

A. CONSIDERATION OF AREA RATING

In accordance with the recent changes to s.10(2) of the DCA, a development charge background study must give consideration for “the use of more than one development charge by-law to reflect different needs for services in different areas”. Following consultation with Municipal staff, it was determined that a municipal-wide approach continues to be most appropriate for the nature of the works and services provided in the Municipality, and as such, only a Municipal-wide charge has been proposed.

For all the development charge eligible services that Adjala-Tosorontio provides, the full range of capital facilities, land, equipment and infrastructure is available throughout the Township. All residents therefore have access to all facilities. A widely accepted method for recovering the development-related capital costs for such services is to apportion them over all new development anticipated in the Township.

The needs for servicing are outlined as follows:

- Services such as Parks & Recreation are open and accessible to all residents in the Township and are driven and planned for based on Township-wide population growth.
- Fire Services, Police, Services Related to a Highway and Development-Related Studies are provided to all residents and employees in the Township and are driven and planned based on Township-wide population or population and employment growth.

Furthermore, the existing ASDC levied for road works in the Everett Settlement Area will not be renewed at this time as the funding structure for this infrastructure has changed negating the need for an ASDC.

B. DEVELOPMENT CHARGES ADMINISTRATION

A draft copy of the development charges by-law has been included in this study and made available in advance of the scheduled public meeting for review. The by-law itself contains a series of policies as it relates to the Township's policies and practices regarding development charge administration. In this regard, a few specific recommendations:

- It is recommended that the Township develop reporting policies consistent with the requirements of the DCA;
- It is recommended that the by-law permit the payment of a development charge in cash or through services-in-lieu agreements. The municipality is not obligated to enter into services-in-lieu agreements;
- The proposed draft by-law sets out the rules to determine development charges applicable in any particular case. Rules for exemptions are also to be outlined in the proposed draft by-law;
- It is recommended that Council adopt the development-related capital forecast included in this background study, subject to annual review through the Township's normal capital budget process.

C. LOCAL SERVICE DEFINITIONS

The Township is now required to adopt a local service policy for each service included in the DC by-laws that has any component delivered as a local service. The local service policy must identify the works or classes of works that are considered local services. A local service policy has been included as Appendix E in this study.

The purpose in establishing these local service definitions is to determine the eligible capital costs for inclusion in the development charges calculation for the Township. The functions or services deemed to be local in nature are not to be included in the determination of the development charge rates. The provision of local services is considered to be a direct developer responsibility under s. 59 of the DCA and will (or may) be recovered under other agreement(s) with the landowner or developer.

APPENDIX A

DEVELOPMENT FORECAST

DEVELOPMENT FORECAST

This appendix provides the details of the development forecast that was used to prepare the 2026 Development Charges Background Study for the Township of Adjala-Tosorontio. The forecast method and key assumptions are discussed. The results of the forecasts are presented in the following tables:

Historical Development

Table 1	Historical Population, Occupied Households & Employment Summary
Table 2	Historical Annual Housing Building Permits
Table 3	Households by Period of Construction Showing Household Size

Forecast Development

Table 4	Population, Household & Employment Forecast
Table 5	Forecast of Household Growth by Unit Type
Table 6	Forecast Population Growth in New Households by Unit Type
Table 7	Non-Residential Space Forecast

A. FORECAST AND KEY ASSUMPTIONS

The *Development Charges Act, 1997* (DCA) requires the Township to estimate “the anticipated amount, type and location of development” for which development charges may be imposed. The development forecast must cover both residential and non-residential development and be specific enough with regards to quantum, type, location and timing of development to allow the Township to prepare a reasonable development-related capital program. A ten-year development forecast, from 2026 to 2035, has been used for all eligible services in the Township.

The development forecast is based on estimates of development occurring within the Township’s development areas. This is consistent with Provincial regulations that require development charges forecasts be based on areas approved for development in a municipality’s Official Plan.

The forecasts used in this Development Charges Background Study are based on discussions with planning staff to account for known and planned developments. Based on the estimated growth the Township has seen since 2011, the 2025 population in the municipality is estimated to exceed the total target population in 2051 of 11,970 as

outlined in the Growth Forecast and Land Needs Assessment Report (March 31, 2022) which was prepared as background research for the County of Simcoe's Municipal Comprehensive Review. Therefore, the forecasts in this DC also rely on municipal estimates about future activity and recent permit data in addition to the Growth Forecast and Land Needs Assessment Report.

Development charges for the services of Fire Protection, Parks and Recreation, Police Services, Services Related to a Highway, Land Acquisition, and Development-Related Studies that provide Township-wide benefits, are based on the Township-wide forecasts shown herein.

B. HISTORICAL DEVELOPMENT IN THE TOWNSHIP

The Township has experienced steady and sustained population and household growth over the last fifteen years, with an increased level of activity in recent years.

Historical growth and development figures presented here are based on Statistics Canada census data and housing completion information. A "Census-based" definition of population is used for the purposes of the Development Charges study. This definition does not include the Census net undercoverage, which is typically included in the definition of "total" population used in the Official Plan. For development charges purposes, a fifteen-year historical period of 2011 to 2025 is used for calculating service levels. Since 2021 was the year of the last Census, figures from 2022 to 2025 are estimated.

Table 1 shows that the population has grown across the Township by about 2,115 people from 2011-2025. The number of housing units in the Township increased by about 880 over the same period.

Employment numbers used in Table 1 are based on Statistics Canada place of work data. Place of work employment figures record where people work rather than their place of residence. The employment figures shown in this table include workers with no fixed address. However, work-at-home employment is excluded from the figures, for development charge purposes, as this type of employment does not require building floorspace for its activities. Table 1 shows that employment grew in the Township by about 210 jobs over the same period. The activity rate (the ratio of employment to population) for the Township has remained relatively consistent over the period.

Table 2 outlines the historical residential building permits over the last ten years, with a similar pattern in the share of unit types. Over the last ten years, the overwhelming majority of units relate to ground-related single detached units.

Table 3 provides details on historical occupancy patterns in the Township. The overall average occupancy level in the Township is 2.87 persons per housing unit (PPU). Occupancy levels for recently constructed units (2011-2021) are higher than the overall average and are used in the development charges calculation since they better reflect the number of people that will be residing in new developments. The average PPU of single and semi-detached units built in the Township in the period 2011 to 2021 is 3.33. As the sample size for newly constructed units for row housing and apartments are more limited relative to single and semi-detached new unit construction data, a PPU 2.60 for row housing and a PPU of 1.59 for apartment housing are used in the calculations¹. The PPU factors for apartments were maintained from the previous DC Study and the Row units PPU is estimated based on the 2021 DC Study to maintain a similar proportion to the single-semi occupancy pattern.

C. FORECAST METHOD AND RESULTS

This section describes the method used to establish the development forecast for the planning periods from 2026 to 2035.

Development charges are levied on residential development as a charge per new unit. Therefore, for the residential forecast, a projection of both the net population growth as well as the population in new housing is required.

- Net population growth determines the need for additional facilities and provides the foundation for the development-related capital program.
- When calculating the development charge, however, the development-related net capital costs are spread over the total additional population that occupies new housing units. This population in new units represents the population from which development charges will be collected.

Development charges are levied on non-residential development as a charge per unit of gross floor area (GFA). The non-residential forecast requires a projection of employment

¹ The PPU for large and small apartments is maintained from on the 2021 DC Study: 1.75 for large apartments (>=2 bedrooms) and 1.22 for small apartments (Bachelor and 1 Bedroom).

growth as well as a projection of the new floorspace associated with the employment growth in the Township.

1. Residential Forecast

The residential development forecast incorporates forecasts of population, households, and housing units by type. The population forecast is Census based. Table 4 summarizes the forecast for the Township between 2026 and 2035. Over the ten-year forecast period (2026-2035), about 3,180 additional people and 1,150 new households are forecast to be added in the Township.

A breakdown of the housing units forecast to accommodate these households is shown in Table 5. Approximately 930 (81%) of households are forecast to be accommodated in single and semi-detached homes. The remaining 220 units are forecast to be mostly in rows and other multiples with a small number of additional apartment units. This pattern of housing growth would represent somewhat higher density housing than the pattern experienced in the Township over the last ten years. As illustrated in the table, the number of units accelerates in 2029 following completion of the wastewater treatment plant works in late 2028.

Table 6 shows the forecast of population growth in new units, which was estimated by applying the following PPUs to the housing unit forecast: 3.33 for single and semi-detached units; 2.60 for rows and other multiples; and 1.59 for apartments. The PPU estimates are based upon the historical time series of population growth in housing by period of construction provided in Table 3 for single and semi-detached units. The population growth in new units is estimated at about 3,650 people over the forecast period.

2. Non-Residential Forecast

Non-residential development charges are calculated on a per unit of gross floor area (GFA) basis. Therefore, as required by the DCA, a forecast of future non-residential building space has been developed. As with the residential forecast, the non-residential forecast covers the ten-year period from 2026 to 2035. The non-residential building space used in this DC Background Study is based on the employment forecast.

As demonstrated in Table 7, employment is forecast to grow by about 500 jobs between 2026 and 2035 in the Township.

Over the 10-year planning period, about 37,725 square metres of building space is forecast to be added. The average square meters per employee is 75 square metres per employee, which was used to derive the floor space forecast.

APPENDIX A - TABLE 1

TOWNSHIP OF ADJALA-TOSORONTIO HISTORICAL POPULATION, OCCUPIED HOUSEHOLDS & EMPLOYMENT SUMMARY

Mid-Year	Census Population	Growth	Occupied Households	Household Growth	PPU	Employment by Place of Work	Growth	Activity Rate
2010	10,623	-18	3,568	7		1,573		
2011	10,603	-20	3,574	6	2.97	1,605	32	15.1%
2012	10,676	73	3,625	51	2.95	1,602	-3	15.0%
2013	10,750	74	3,676	51	2.92	1,599	-3	14.9%
2014	10,824	74	3,728	52	2.90	1,596	-3	14.7%
2015	10,899	75	3,781	53	2.88	1,593	-3	14.6%
2016	10,975	76	3,834	53	2.86	1,590	-3	14.5%
2017	10,978	3	3,834	0	2.86	1,588	-2	14.5%
2018	10,981	3	3,834	0	2.86	1,586	-2	14.4%
2019	10,984	3	3,834	0	2.86	1,584	-2	14.4%
2020	10,987	3	3,834	0	2.87	1,582	-2	14.4%
2021	10,989	2	3,836	2	2.86	1,579	-3	14.4%
2022	11,021	32	3,847	11	2.86	1,627	48	14.8%
2023	11,447	427	3,996	149	2.86	1,677	50	14.6%
2024	12,553	1,106	4,382	386	2.86	1,728	51	13.8%
2025	12,736	183	4,446	64	2.86	1,781	53	14.0%
Total 2011 - 2025		2,113		878			208	

Source: Statistics Canada, 2006, 2011 and 2021 Census

Note: Figures for inter-censal years and from 2021-2025 are estimated. Employment for DC Study includes No Fixed Place of Work Employment but excludes Work at Home.

APPENDIX A - TABLE 2

TOWNSHIP OF ADJALA-TOSORONTIO
HISTORICAL ANNUAL HOUSING BUILDING PERMITS

Year	Building Permits Annual Housing - Units					Shares By Unit Type			
	Singles	Semis	Rows	Apts.	Total	Singles	Rows	Apts.	Total
2016	18	0	0	0	18	100%	0%	0%	100%
2017	23	0	0	2	25	92%	0%	8%	100%
2018	8	0	0	2	10	80%	0%	20%	100%
2019	14	0	0	0	14	100%	0%	0%	100%
2020	16	0	0	1	17	94%	0%	6%	100%
2021	10	0	0	1	11	91%	0%	9%	100%
2022	143	0	0	6	149	96%	0%	4%	100%
2023	339	0	47	0	386	88%	12%	0%	100%
2024	55	0	0	9	64	86%	0%	14%	100%
2025	28	0	0	0	28	100%	0%	0%	100%
Total 2016 - 2025	654	0	47	21	722				

Source: Statistics Canada, Building Permits

APPENDIX A - TABLE 3

TOWNSHIP OF ADJALA-TOSORONTIO
HISTORICAL HOUSEHOLDS BY PERIOD OF CONSTRUCTION SHOWING HOUSEHOLD SIZE

Dwelling Unit Type	Period of Construction											Period of Construction Summaries		
	Pre 1945	1946-1960	1961-1970	1971-1980	1981-1990	1991-1995	1996-2000	2001-2005	2006-2010	2011-2016	2016-2021	Pre 2011	2011-2021	Total
<i>Singles and Semis</i>														
Household Population	1,160	715	825	2,235	1,710	470	1,020	1,265	595	440	260	9,995	700	10,695
Households	470	265	340	755	575	165	335	400	185	135	75	3,490	210	3,700
Household Size	2.47	2.70	2.43	2.96	2.97	2.85	3.04	3.16	3.22	3.26	3.47	2.86	3.33	2.89
<i>Rows</i>														
Household Population	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Households	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Household Size	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Apartments</i>														
Household Population	0	0	0	35	0	0	0	0	0	0	0	35	0	35
Households	25	0	0	20	0	0	0	0	0	0	0	45	0	45
Household Size	0.00	0.00	0.00	1.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.78	0.00	0.78
<i>All Units</i>														
Household Population	1,160	715	825	2,270	1,710	470	1,020	1,265	595	440	260	10,030	700	10,730
Households	495	265	340	775	575	165	335	400	185	135	75	3,535	210	3,745
Household Size	2.34	2.70	2.43	2.93	2.97	2.85	3.04	3.16	3.22	3.26	3.47	2.84	3.33	2.87

Source: Statistics Canada, National Household Survey Special Run.

Note: Population and household figures in this table are based on National Household Survey and may differ from Census figures.

APPENDIX A - TABLE 4

TOWNSHIP OF ADJALA-TOSORONTIO POPULATION, HOUSEHOLD & EMPLOYMENT FORECAST SUMMARY

Mid-Year	Census Population	Census Pop'n Growth	Occupied Households	Total Household Growth	Household Size	Employment by POW	Employment by POW Growth
2025	12,736		4,446		2.86	1,781	
2026	12,769	33	4,473	27	2.85	1,835	54
2027	12,846	77	4,500	27	2.85	1,875	40
2028	12,938	91	4,532	32	2.85	1,916	41
2029	13,371	434	4,684	152	2.85	1,958	42
2030	13,805	434	4,836	152	2.85	2,001	43
2031	14,239	434	4,988	152	2.85	2,046	45
2032	14,673	434	5,140	152	2.85	2,103	57
2033	15,107	434	5,292	152	2.85	2,162	59
2034	15,487	379	5,444	152	2.84	2,222	60
2035	15,919	432	5,596	152	2.84	2,284	62
Total 2026 - 2035		3,182		1,150			503

Source: Hemson Consulting Ltd.

APPENDIX A - TABLE 5

TOWNSHIP OF ADJALA-TOSORONTIO
FORECAST OF HOUSEHOLD GROWTH BY UNIT TYPE

Mid-Year	Annual Growth in Total Occupied Households				Shares By Unit Type			
	Singles & Semis	Rows & Other Multiples	Apartments	Total New Households	Singles & Semis	Rows & Other Multiples	Apartments	Total
2026	25	0	2	27	92.6%	0.0%	7.4%	100.0%
2027	25	0	2	27	92.6%	0.0%	7.4%	100.0%
2028	30	0	2	32	93.8%	0.0%	6.3%	100.0%
2029	150	0	2	152	98.7%	0.0%	1.3%	100.0%
2030	150	0	2	152	98.7%	0.0%	1.3%	100.0%
2031	150	0	2	152	98.7%	0.0%	1.3%	100.0%
2032	100	50	2	152	65.8%	32.9%	1.3%	100.0%
2033	100	50	2	152	65.8%	32.9%	1.3%	100.0%
2034	100	50	2	152	65.8%	32.9%	1.3%	100.0%
2035	100	50	2	152	65.8%	32.9%	1.3%	100.0%
Total 2026 - 2035	930	200	20	1,150				

Source: Hemson Consulting Ltd.

APPENDIX A -TABLE 6

TOWNSHIP OF ADJALA-TOSORONTIO FORECAST POPULATION GROWTH IN NEW HOUSEHOLDS BY UNIT TYPE

Mid-Year	Singles & Semis	Rows & Other Multiples	Apartments	Total Population in New Households
2026	83	0	3	86
2027	83	0	3	86
2028	100	0	3	103
2029	500	0	3	503
2030	500	0	3	503
2031	500	0	3	503
2032	333	130	3	466
2033	333	130	3	466
2034	333	130	3	466
2035	333	130	3	466
2026 - 2035	3,097	520	32	3,649
Based on PPUs	3.33	2.60	1.59	

Source: Hemson Consulting Ltd., 2026

APPENDIX A - TABLE 7

TOWNSHIP OF ADJALA-TOSORONTIO NON-RESIDENTIAL SPACE FORECAST

Average Sq.M. Per Employee

75 m² per employee

Mid-Year	Place of Work Employment	Annual Growth	Growth in Space (m ²)
2026	1,835	54	4,025
2027	1,875	40	3,025
2028	1,916	41	3,075
2029	1,958	42	3,150
2030	2,001	43	3,225
2031	2,046	45	3,368
2032	2,103	57	4,282
2033	2,162	59	4,425
2034	2,222	60	4,500
2035	2,284	62	4,650
Total 2026 - 2035		503	37,725

Source: Hemson Consulting Ltd., 2026

APPENDIX B

GENERAL SERVICES

TECHNICAL APPENDIX

GENERAL SERVICES TECHNICAL APPENDIX

This appendix provides the detailed analysis undertaken to establish the development charge rates for each of the eligible general services provided by the Township of Adjala-Tosorontio. Six services have been analysed as part of this Development Charges (DC) Background Study:

- Appendix B.1 Fire Protection Services
- Appendix B.2 Parks and Recreation
- Appendix B.3 Police Services
- Appendix B.4 Services Related to a Highway
- Appendix B.5 Land Acquisition
- Appendix B.6 Development-Related Studies

Every section, apart from Development-Related Studies and Land Acquisition, contain a set of three tables. The tables provide the background data and analysis undertaken to arrive at the calculated development charge rates for that particular service. An overview of the content and purpose of each of the tables is given below.

TABLE 1 HISTORICAL SERVICE LEVELS

Table 1 presents the data used to determine the 15-year historical service level. The DCA and O. Reg. 82/98 require that development charges be set at a level no higher than the average service level provided in the Township. This must be done over the 15-year period immediately preceding the preparation of the Background Study, on a service-by-service basis. For the purpose of this study, the historical inventory period has been defined as 2011 to 2025.

O. Reg. 82/98 requires that when defining and determining historical service levels both the quantity and quality of service be taken into consideration. In most cases, the service levels are initially established in quantitative terms. For example, service levels for buildings are presented in terms of square feet. The qualitative aspect is introduced by considering the monetary value of the facility or service. In the case of buildings, for example, the cost would be shown in terms of cost per square foot to replace or construct a facility of the same quality. This approach helps to ensure that the growth-related capital facilities that are to be funded by new growth reflect not only the quantity (number and size) but also the quality (replacement value or cost) of service provided by the Township in the past. Both the quantitative and qualitative aspects of service levels used in the current analysis are

based on information provided by municipal staff. This information is generally based on historical records, recent tenders and experience with costs to acquire or construct similar facilities, equipment and infrastructure in comparable municipalities.

Table 1 also shows the calculation of the “maximum allowable” funding envelope. The maximum allowable is defined as the 15-year historical service level (expressed as either \$/capita or \$/population and employment) multiplied by the forecast increase in net population growth, or net population and employment growth, over the planning period. The resulting figure is the value of capital infrastructure that must be constructed for that particular service so that the 15-year historical service level is maintained.

There is also a requirement in the DCA to consider “excess capacity” within the Township’s existing infrastructure that may be available to partially meet the future servicing requirements. If Council has expressed its intent before or at the time the capacity was created to recoup the cost of providing the capacity from new development, it is considered “committed excess capacity” under the DCA, and the associated capital cost is eligible for recovery. The development of the capital programs takes into consideration any available, or useable, servicing capacity with existing infrastructure. Should uncommitted excess capacity exist, it is determined whether or not this capacity will be available to service new development, and if so, deductions to maximum allowable funding envelope are required.

**TABLE 2 DEVELOPMENT-RELATED CAPITAL PROGRAM
(INCLUDING CAPITAL COST AND BTE METHODOLOGY)**

The DCA requires that Council express its intent to undertake the capital program in order to support future development. Based on the development forecasts presented in Appendix A, Township staff in collaboration with consultants, have created a development-related capital forecast that sets out the projects required to service anticipated development for the ten-year period from 2026–2035.

To determine the share of the program that is eligible for recovery through development charges, the project costs are reduced by any anticipated grants, subsidies or other recoveries, “replacement” and benefit to existing shares.

A replacement share represents the portion of a capital project that will benefit the existing community. It could for example, represent a portion of a new facility that will, at least in part, replace a facility that is demolished, redeployed or will otherwise not be available to serve its former function. The replacement share of the capital program is not deemed to be development-related and is therefore removed from the development charge calculation.

The capital cost for replacement will require funding from non-development charge sources, typically property taxes or user fees.

The capital program less any replacement shares or benefit to existing shares yields the development-related costs. Although deemed development-related, not all of the net development-related capital program may be recoverable from development charges in the period from 2026 to 2035. For some services, reserve fund balances may be available to fund a share of the program. In addition, a portion of the capital program may service growth occurring beyond 2035. This portion of the capital program is deemed “pre-built” service capacity and is considered as committed excess capacity to be recovered under future development charges, or it is a service level increase. This post-period share may also be recovered from other development-related mechanisms, such as a community benefits charge, if deemed appropriate.

The remaining portion of the net capital program represents the development-related cost that may be included in the DC calculation. In all cases, as required, this amount is equal to or less than the maximum allowable capital amount as calculated at the end of Table 1. The result is the discounted development-related net capital costs eligible for recovery against growth over the forecast period from 2026 to 2035.

Calculation of the Unadjusted Development Charges Rates

The section below the capital program displays the calculation of the “unadjusted” development charge rates. The term “unadjusted” development charge is used to distinguish the charge that is calculated prior to cash flow financing considerations. The cash flow analysis is shown in Table 3 (Table 2 for Land Acquisition and Development-Related Studies).

The first step in determining the unadjusted development charge rate is to allocate the development-related net capital cost between the residential and non-residential sectors. For all general services with the exception of Parks and Recreation and Land Acquisition, the development-related costs have been apportioned as 88% residential and 12% non-residential. This apportionment is based on the anticipated shares of population growth in new units and employment growth in new space over the ten-year forecast period.

The development-related costs associated with Parks and Recreation, have been allocated 100% to the residential sector, as the need for these services is driven by residential development.¹

The residential share of the 2026–2035 DC eligible costs is then divided by the forecasted population growth in new dwelling units. This gives the unadjusted residential development charge per capita. The non-residential development-related net capital costs are divided by the forecasted increase in non-residential gross floor area (GFA). This yields a charge per square metre of new non-residential development.

TABLE 3 CASH FLOW ANALYSIS

A cash flow analysis is also undertaken to account for the timing of projects and receipt of development charges. Interest earnings or borrowing costs are accounted for in the calculation as allowed under the DCA. Based on the development forecast, the analysis calculates the DC rate required to finance the net development-related capital spending plan, including provisions for any borrowing costs or interest earnings on the reserve funds. The cash flow analysis is designed so that the closing cash balance at the end of the planning period is as close to nil as possible.

In order to determine appropriate development charge rates reflecting borrowing and earnings necessary to support the net development-related funding requirement, assumptions are used for the inflation rate and interest rate. An inflation rate of 2.0 per cent is used for the funding requirements, an interest rate of 5.5 per cent is used for borrowing on the funds and an interest rate of 3.5 per cent is applied to positive balances.

Table 3 displays the results of the cash flow analysis and provides the adjusted or final per capita residential and per square metre (of GFA) non-residential development charges.

¹ The allocation of costs for land acquisition is weighted based on the service to which the land needs relate. Therefore, the weighted allocation shown in the capital program table is 95% residential and 5% non-residential which is different than the shares identified.

APPENDIX B.1

FIRE PROTECTION SERVICES

FIRE PROTECTION SERVICES

Fire Protection Services in the Township are provided by the Adjala-Tosorontio Fire Department, which works to deliver emergency aid, fire suppression, rescue services, fire safety inspections, public education, emergency management, and enforcement of open-air burn permits. It operates out of multiple fire halls and handles calls for fires as well as other emergency situations, with a focus on preventing loss of life and property through both response and proactive safety programming.

TABLE 1 HISTORICAL SERVICE LEVELS

Table 1 displays the fifteen-year historical inventory for buildings, equipment, and equipment for Fire Protection Services. The department operates out of three fire stations, in the Everett, Rosemont, and Loretto areas. The buildings total 25,561 square feet and the total replacement value of the buildings in 2025 was \$29.9 million.

Vehicles, including all front-line apparatus and rolling stock, totals \$12.8 million. Equipment, which includes personal protective and rescue equipment, totals \$2.2 million. Finally, the furniture has a replacement value of about \$130,800.

The 2025 combined replacement value of the inventory of capital assets for Fire Protection Services is \$45.0 million, resulting in a fifteen-year historical average service level of \$3,466.45 per population and employment. The historical service level, multiplied by the ten-year net population and employment growth (3,685), results in a ten-year maximum allowable funding envelope of \$12.8 million, which is brought forward to the development charges calculation.

TABLE 2 DEVELOPMENT-RELATED CAPITAL PROGRAM (INCLUDING CAPITAL COST AND BTE METHODOLOGY)

The development-related capital program for Fire Protection Services totals \$48.5 million and provides for additional firehall space, new vehicles and equipment, and personal protective equipment for new employees. The Fire Protection Services DC reserve fund balance is about \$1.6 million and will be used to offset the development-related costs included in the capital program. The capital program project, costs and timing were developed with input from Township staff and Council as well being informed by the Township capital budget, Fire Master Plan (2024) and previous 2021 DC Study.

The additional fire hall spaces included in this capital program are a New Everett Fire Station (19,000 sq. ft.), a replacement and expansion of the Loretto Fire Station (to 17,500 sq. ft.), and additional costs for a Fire Training Centre. Additional details on the two fire stations are provided below.

- The new Everett Fire Station (19,000 sq. ft.) has been estimated to cost \$22.2 million. Of this amount, about \$11.9 million is deducted from the gross project cost to account for the replacement shares related to the decommissioning of the existing station once the new station comes online – this replacement share of the total cost will not be recovered through development charges.
- The Loretto Fire Station Replacement and Expansion (17,500 sq. ft.) has been estimated to cost \$20.5 million. Of this amount, about \$16.4 million is deducted from the gross project cost to account for the replacement shares related to the decommissioning of the existing station once the new station comes online – this replacement share of the total cost will not be recovered through development charges.

Approximately \$5.0 million has been included in the capital program for new vehicles and equipment, which includes a new mini-pumper (in 2027), a new 100 ft. ladder truck (in 2028), a new pumper/tanker (in 2030), additional specialized equipment for wildfires, a pickup truck for the assistant deputy position (to be added), and an in-ground water supply at Station 2 (Loretto). No benefit to existing or replacement shares are identified as these costs included are fully attributable to new development in the Township.

Finally, \$320,000 has been included for personal protective equipment for 16 new employees: 15 volunteer firefighters and one assistant deputy. No benefit to existing or replacement shares are identified as these costs included are fully attributable to new development in the Township.

No provincial government grants/subsidies are available to offset the cost of the program. Finally, a portion of the capital program, \$5.9 million, is considered to benefit development beyond the 10-year planning horizon and will be considered for recovery in subsequent development charge by-laws (subject to service level restrictions).

Table B-2.1 below outlines the BTE methodology applied to the capital program.

Table B-1.2 – BTE Methodology for Fire Protection Services

BTE Applied (%)	Rationale
0%	Fully attributable to growth and development in the Township.
53%	<p>Applies to the New Everett Station Construction. Replacement share based on the size of the existing station (10,161 square feet as identified in Table B-1) relative to size of the newly expanded station (19,000 square feet).</p> <p>The space associated with the existing station is assumed to be decommissioned with the new space coming online.</p>
80%	<p>Applies to the Loretto Station Replacement and Expansion Project. Replacement share based on the size of the existing station (14,000 square feet as identified in Table B-1) relative to size of the newly expanded station (17,500 square feet).</p> <p>The space associated with the existing station is assumed to be decommissioned with the new space coming online</p>

Altogether, the 10-year capital program for Fire Protection Services amounts to \$48.5 million. A deduction of \$28.3 million is made to account for the replacement shares related to the decommissioning of the existing fire stations when the new facilities are constructed. A further deduction of \$1.6 million is also made to account for the reserve funds applied to the projects in the capital plan. Furthermore, a portion of the capital program, \$5.9 million, will be considered for recovery in subsequent development charge by-laws or through other development-related funding sources. The remaining \$12.8 million is related to growth in the 2026–2035 planning period and is eligible for DC recovery.

The development-related net capital cost of \$12.8 million is allocated 88 per cent to residential development (\$11.2 million) and 12 per cent to non-residential development (\$1.5 million). The residential share of the net growth-related capital cost is divided by the 10-year forecast growth in population in new units to derive an unadjusted charge of \$3,081.23 per capita. The non-residential share of the net development-related capital cost is divided by the 10-year forecast growth in floor space to derive an unadjusted charge of \$40.64 per square metre.

TABLE 3 CASH FLOW ANALYSIS

After cash flow consideration, the residential calculated charge increases to \$3,424.50 per capita, and \$44.06 per square metre. The following table summarizes the calculation of the Fire Protection Services development charge:

FIRE PROTECTION SERVICES						
15-year Hist.	2026 - 2035		Unadjusted		Adjusted	
Service Level	Development-Related	Capital Program	Development Charge		Development Charge	
per capita	Total	Net DC Recoverable	\$/Capita	\$/sq.m	\$/Capita	\$/sq.m
\$3,466.45	\$48,516,000	\$12,775,561	\$3,081.23	\$40.64	\$3,424.50	\$44.06

APPENDIX B.1
TABLE 1

TOWNSHIP OF ADJALA-TOSORONTIO
INVENTORY OF CAPITAL ASSETS
FIRE PROTECTION SERVICES

Buildings (sq.ft.)	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Unit Cost
Loretto Fire Hall	7,800	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	\$1,170
Rosemont Fire Hall (33.33% of total)	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	\$1,170
Everett Fire Hall	9,461	9,461	9,461	9,461	9,461	9,461	9,461	9,461	10,161	10,161	10,161	10,161	10,161	10,161	10,161	\$1,170
Total (sq.ft.)	18,661	24,861	24,861	24,861	24,861	24,861	24,861	24,861	25,561	25,561	25,561	25,561	25,561	25,561	25,561	
Total (\$000)	\$21,833.4	\$29,087.4	\$29,087.4	\$29,087.4	\$29,087.4	\$29,087.4	\$29,087.4	\$29,087.4	\$29,906.4	\$29,906.4	\$29,906.4	\$29,906.4	\$29,906.4	\$29,906.4	\$29,906.4	

Vehicles (Units)	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Unit Cost
Pumpers	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	\$1,500,000
Light Duty Rescue	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$700,000
Utility Vehicles (Equipment Vans)	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$120,000
Tankers	3	3	3	3	2	2	2	2	2	2	2	2	2	2	2	\$1,400,000
Mini Pump (Pump 10) - Everett	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$800,000
Polaris ATV	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$75,000
Trailer for ATV	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$18,000
Chief Vehicle	1	1	1	1	1	1	1	1	1	1	1	1	1	1	2	\$110,000
Pumpers (Rosemont @ 33.33%)	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	\$1,500,000
Rescue Vans (Heavy) (Rosemont @ 33.33%)	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	\$700,000
Tankers (Rosemont @ 33.33%)	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	\$1,400,000
Rehab Trailer - purchased 2009	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$45,000
Total (Units)	17.0	17.0	17.0	17.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	17.0	
Total (\$000)	\$14,076.0	\$14,076.0	\$14,076.0	\$14,076.0	\$12,676.0	\$12,676.0	\$12,676.0	\$12,676.0	\$12,676.0	\$12,676.0	\$12,676.0	\$12,676.0	\$12,676.0	\$12,676.0	\$12,786.0	

Equipment (Units)	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Unit Cost
Adjala-Tosorontio Fire Fighters (gear, helmets, gloves, pagers, etc.)	65	65	60	60	60	60	60	60	60	60	60	60	60	60	60	\$7,500
Rosemont Fire Fighters (33.33% of total)	9	9	9	9	9	10	10	10	10	10	10	10	10	10	10	\$7,500
SCBA's	32	32	32	32	32	32	32	32	32	32	32	32	32	32	37	\$11,000
Breathing Air Cylinders	60	60	60	60	60	60	60	60	60	60	60	60	60	60	65	\$2,000
Auto Extrication - Electric (set)	1	1	1	1	1	1	1	1	1	1	1	2	2	2	2	\$85,000
Auto Extrication - Hydraulic (set)	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	\$85,000
Radios	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	\$2,500
Thermal Image Cameras	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	\$12,000
Medical Gear (defibrilators, all other medical gear)	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	\$11,500
Miscellaneous Small Equipment (fans, generators, etc)	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	\$8,800
Gear Extractor	-	-	-	-	-	2	2	2	2	2	2	2	2	2	2	\$20,000
Cascade System	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$80,000
FIT Testing Machine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$25,000
Total (\$000)	\$2,037.0	\$2,037.0	\$1,999.5	\$1,999.5	\$1,999.5	\$2,047.0	\$2,047.0	\$2,047.0	\$2,047.0	\$2,047.0	\$2,047.0	\$2,132.0	\$2,132.0	\$2,157.0	\$2,222.0	

Furniture (\$)	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Unit Cost
Chairs	80	80	80	80	80	80	80	80	80	80	80	80	80	80	80	\$400.00
Tables	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	\$785.0
Boardroom Table	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$5,000.0
Offices	11	11	11	11	11	11	11	11	11	11	11	11	15	15	15	\$5,000.00
Total (\$)	\$105,840.0	\$105,840.0	\$105,840.0	\$105,840.0	\$105,840.0	\$105,840.0	\$105,840.0	\$105,840.0	\$105,840.0	\$105,840.0	\$105,840.0	\$105,840.0	\$125,840.0	\$125,840.0	\$130,840.0	

APPENDIX B.1
TABLE 1

CALCULATION OF SERVICE LEVELS
FIRE PROTECTION SERVICES

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Historical Population	10,603	10,676	10,750	10,824	10,899	10,975	10,978	10,981	10,984	10,987	10,989	11,021	11,447	12,553	12,736
Historical Employment	1,605	1,602	1,599	1,596	1,593	1,590	1,588	1,586	1,584	1,582	1,579	1,627	1,677	1,728	1,781
Historical Poulation and Employment	12,208	12,278	12,349	12,420	12,492	12,565	12,566	12,567	12,568	12,569	12,568	12,648	13,124	14,281	14,517

INVENTORY SUMMARY (\$000)

Buildings	\$21,833.4	\$29,087.4	\$29,087.4	\$29,087.4	\$29,087.4	\$29,087.4	\$29,087.4	\$29,087.4	\$29,087.4	\$29,906.4	\$29,906.4	\$29,906.4	\$29,906.4	\$29,906.4	\$29,906.4
Vehicles	\$14,076.0	\$14,076.0	\$14,076.0	\$14,076.0	\$12,676.0	\$12,676.0	\$12,676.0	\$12,676.0	\$12,676.0	\$12,676.0	\$12,676.0	\$12,676.0	\$12,676.0	\$12,676.0	\$12,786.0
Equipment	\$2,037.0	\$2,037.0	\$1,999.5	\$1,999.5	\$1,999.5	\$2,047.0	\$2,047.0	\$2,047.0	\$2,047.0	\$2,047.0	\$2,047.0	\$2,132.0	\$2,132.0	\$2,157.0	\$2,222.0
Furniture	\$105.8	\$105.8	\$105.8	\$105.8	\$105.8	\$105.8	\$105.8	\$105.8	\$105.8	\$105.8	\$105.8	\$105.8	\$125.8	\$125.8	\$130.8
Total (\$000)	\$38,052.2	\$45,306.2	\$45,268.7	\$45,268.7	\$43,868.7	\$43,916.2	\$43,916.2	\$43,916.2	\$44,735.2	\$44,735.2	\$44,735.2	\$44,820.2	\$44,840.2	\$44,865.2	\$45,045.2

SERVICE LEVEL (\$/Capita)

Buildings	\$ 1,788.45	\$ 2,369.06	\$ 2,355.44	\$ 2,341.98	\$ 2,328.48	\$ 2,314.95	\$ 2,314.77	\$ 2,314.58	\$ 2,379.56	\$ 2,379.38	\$ 2,379.56	\$ 2,364.51	\$ 2,278.75	\$ 2,094.14	\$ 2,060.09	Average Service Level \$ 2,270.91
Vehicles	\$ 1,153.01	\$ 1,146.44	\$ 1,139.85	\$ 1,133.33	\$ 1,014.73	\$ 1,008.83	\$ 1,008.75	\$ 1,008.67	\$ 1,008.59	\$ 1,008.51	\$ 1,008.59	\$ 1,002.21	\$ 965.86	\$ 887.61	\$ 880.76	\$ 1,025.05
Equipment	\$ 166.86	\$ 165.91	\$ 161.92	\$ 160.99	\$ 160.06	\$ 162.91	\$ 162.90	\$ 162.89	\$ 162.87	\$ 162.86	\$ 162.87	\$ 168.56	\$ 162.45	\$ 151.04	\$ 153.06	\$ 161.88
Furniture	\$ 8.67	\$ 8.62	\$ 8.57	\$ 8.52	\$ 8.47	\$ 8.42	\$ 8.42	\$ 8.42	\$ 8.42	\$ 8.42	\$ 8.42	\$ 8.37	\$ 9.59	\$ 8.81	\$ 9.01	\$ 8.61
Total (\$000)	\$ 3,116.99	\$ 3,690.03	\$ 3,665.78	\$ 3,644.82	\$ 3,511.74	\$ 3,495.11	\$ 3,494.84	\$ 3,494.56	\$ 3,559.44	\$ 3,559.17	\$ 3,559.44	\$ 3,543.65	\$ 3,416.65	\$ 3,141.60	\$ 3,102.92	\$ 3,466.45

CALCULATION OF MAXIMUM ALLOWABLE FUNDING ENVELOPE

15-Year Funding Envelope Calculation	
15-Year Average Service Level 2011 - 2025	\$ 3,466.45
Population and Employment Growth 2026 - 2035	3,685
Maximum Allowable Funding Envelope	\$ 12,775,561



APPENDIX B.1
TABLE 2

TOWNSHIP OF ADJALA-TOSORONTIO
DEVELOPMENT-RELATED CAPITAL PROGRAM
FIRE PROTECTION SERVICES

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
						Replacement & BTE Shares		Available DC Reserves	2026 - 2035	Post 2035
1.0 FIRE PROTECTION SERVICES										
1.1 Additional Fire Hall Space										
1.1.1 New Everett Fire Station (19,000 sq.ft.)	2027	\$ 22,230,000	\$ -	\$ 22,230,000	53%	\$ 11,888,370	\$ 10,341,630	\$ 1,594,907	\$ 8,746,723	\$ -
1.1.2 Loretto Fire Station Replacement and Expansion (17,500 sq.ft)	2035	\$ 20,475,000	\$ -	\$ 20,475,000	80%	\$ 16,380,000	\$ 4,095,000	\$ -	\$ 2,627,838	\$ 1,467,162
1.1.3 Training Centre	2029	\$ 500,000	\$ -	\$ 500,000	0%	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000
Subtotal Additional Fire Hall Space		\$ 43,205,000	\$ -	\$ 43,205,000		\$ 28,268,370	\$ 14,936,630	\$ 1,594,907	\$ 11,374,561	\$ 1,967,162
1.2 New Vehicles and Equipment										
1.2.1 New Mini-Pumper	2027	\$ 1,000,000	\$ -	\$ 1,000,000	0%	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -
1.2.2 Assistant Deputy (Pickup Truck)	2027	\$ 110,000	\$ -	\$ 110,000	0%	\$ -	\$ 110,000	\$ -	\$ 110,000	\$ -
1.2.3 New Ladder Truck (100 ft)	2028	\$ 2,200,000	\$ -	\$ 2,200,000	0%	\$ -	\$ 2,200,000	\$ -	\$ -	\$ 2,200,000
1.2.4 Pumper/Tanker	2030	\$ 1,440,000	\$ -	\$ 1,440,000	0%	\$ -	\$ 1,440,000	\$ -	\$ -	\$ 1,440,000
1.2.5 New Specialized Equipment (wildfire)	2032	\$ 120,000	\$ -	\$ 120,000	0%	\$ -	\$ 120,000	\$ -	\$ -	\$ 120,000
1.2.6 Water Supply at Station 2 (Loretto)	2030	\$ 121,000	\$ -	\$ 121,000	0%	\$ -	\$ 121,000	\$ -	\$ 121,000	\$ -
Subtotal New Vehicles and Equipment		\$ 4,991,000	\$ -	\$ 4,991,000		\$ -	\$ 4,991,000	\$ -	\$ 1,231,000	\$ 3,760,000
1.3 Personal Protective Equipment										
1.3.1 Volunteer Firefighters (Equipment)	2026 - 2035	\$ 300,000	\$ -	\$ 300,000	0%	\$ -	\$ 300,000	\$ -	\$ 150,000	\$ 150,000
1.3.2 Assistant Deputy (Equipment)	2027	\$ 20,000	\$ -	\$ 20,000	0%	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -
Subtotal Personal Protective Equipment		\$ 320,000	\$ -	\$ 320,000		\$ -	\$ 320,000	\$ -	\$ 170,000	\$ 150,000
TOTAL FIRE PROTECTION SERVICES		\$ 48,516,000	\$ -	\$ 48,516,000		\$ 28,268,370	\$ 20,247,630	\$ 1,594,907	\$ 12,775,561	\$ 5,877,162

Residential Development Charge Calculation		
Residential Share of 2026 - 2035 DC Eligible Costs	88%	\$11,242,493
10-Year Growth in New Units		3,649
Unadjusted Development Charge per Capita		\$3,081.23
Non-Residential Development Charge Calculation		
Non-Residential Share of 2026 - 2035 DC Eligible Costs	12%	\$1,533,067
10-Year Growth in Square Metres		37,725
Unadjusted Development Charge per Square Metre		\$40.64

Available DC Reserves	\$1,594,907
2026 - 2035 Net Funding Envelope	\$12,775,561

APPENDIX B.1

TABLE 3

TOWNSHIP OF ADJALA-TOSORONTIO
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
FIRE PROTECTION SERVICES
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000's)

FIRE PROTECTION SERVICES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$1,403.5	\$1,740.4	(\$8,482.5)	(\$8,589.3)	(\$7,217.2)	(\$5,850.0)	(\$4,252.7)	(\$2,672.4)	(\$969.0)	\$865.2	
2026 - 2035 RESIDENTIAL FUNDING REQUIREMENTS											
- Fire Protection Services: Prior Growth	\$0.0	\$1,403.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$1,403.5
- Fire Protection Services: Non-Inflated	\$13.2	\$8,704.7	\$13.2	\$13.2	\$119.7	\$13.2	\$13.2	\$13.2	\$13.2	\$2,325.7	\$11,242.5
- Fire Protection Services: Inflated	\$13.2	\$10,310.4	\$13.7	\$14.0	\$129.5	\$14.6	\$14.9	\$15.2	\$15.5	\$2,779.4	\$13,320.4
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	86	86	103	503	503	503	466	466	466	466	3649
REVENUE											
- DC Receipts: Inflated	\$295.98	\$301.9	\$367.3	\$1,826.8	\$1,863.3	\$1,900.6	\$1,797.8	\$1,833.8	\$1,870.5	\$1,907.9	\$13,965.9
INTEREST											
- Interest on Opening Balance	\$49.1	\$60.9	(\$466.5)	(\$472.4)	(\$396.9)	(\$321.7)	(\$233.9)	(\$147.0)	(\$53.3)	\$30.3	(\$1,951.5)
- Interest on In-Year Transactions	\$4.9	(\$275.2)	\$6.2	\$31.7	\$30.3	\$33.0	\$31.2	\$31.8	\$32.5	(\$24.0)	(\$97.5)
TOTAL REVENUE	\$350.1	\$87.6	(\$93.1)	\$1,386.1	\$1,496.7	\$1,611.9	\$1,595.1	\$1,718.6	\$1,849.6	\$1,914.2	\$11,916.9
CLOSING CASH BALANCE	\$1,740.4	(\$8,482.5)	(\$8,589.3)	(\$7,217.2)	(\$5,850.0)	(\$4,252.7)	(\$2,672.4)	(\$969.0)	\$865.2	\$0.0	

2026 Adjusted Charge per Capita	\$ 3,424.50
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Allocation of Capital Program	
Residential Sector	88%
Non-Residential Sector	12%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Postive Balance	3.5%
Interest Rate on Negative Balance	5.5%

APPENDIX B.1

TABLE 3

TOWNSHIP OF ADJALA-TOSORONTIO
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
FIRE PROTECTION SERVICES
NON-RESIDENTIAL DEVELOPMENT CHARGE
(in \$000's)

FIRE PROTECTION SERVICES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$191.4	\$376.7	(\$915.0)	(\$823.8)	(\$721.2)	(\$622.4)	(\$491.9)	(\$304.8)	(\$95.8)	\$133.2	
2026 - 2035 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Fire Protection Services: Prior Growth	\$0.0	\$191.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$191.4
- Fire Protection Services: Non-Inflated	\$1.8	\$1,187.0	\$1.8	\$1.8	\$16.3	\$1.8	\$1.8	\$1.8	\$1.8	\$317.1	\$1,533.1
- Fire Protection Services: Inflated	\$1.8	\$1,406.0	\$1.9	\$1.9	\$17.7	\$2.0	\$2.0	\$2.1	\$2.1	\$379.0	\$1,816.4
NEW NON-RESIDENTIAL SPACE											
- Square Metres in New Buildings	4,025	3,025	3,075	3,150	3,225	3,368	4,282	4,425	4,500	4,650	37,725
REVENUE											
- DC Receipts: Inflated	\$177.37	\$135.9	\$141.0	\$147.3	\$153.8	\$163.8	\$212.5	\$224.0	\$232.3	\$244.9	\$1,832.9
INTEREST											
- Interest on Opening Balance	\$6.7	\$13.2	(\$50.3)	(\$45.3)	(\$39.7)	(\$34.2)	(\$27.1)	(\$16.8)	(\$5.3)	\$4.7	(\$194.1)
- Interest on In-Year Transactions	\$3.1	(\$34.9)	\$2.4	\$2.5	\$2.4	\$2.8	\$3.7	\$3.9	\$4.0	(\$3.7)	(\$13.8)
TOTAL REVENUE	\$187.1	\$114.2	\$93.1	\$104.5	\$116.5	\$132.4	\$189.1	\$211.1	\$231.1	\$245.8	\$1,625.0
CLOSING CASH BALANCE	\$376.7	(\$915.0)	(\$823.8)	(\$721.2)	(\$622.4)	(\$491.9)	(\$304.8)	(\$95.8)	\$133.2	\$0.0	

2026 Adjusted Charge per Sq. Metre	\$	44.06
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Allocation of Capital Program	
Residential Sector	88%
Non-Residential Sector	12%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Postive Balance	3.5%
Interest Rate on Negative Balance	5.5%

APPENDIX B.2

PARKS AND RECREATION

PARKS AND RECREATION

Parks and Recreation Services in Adjala-Tosorontio provide residents with access to a range of outdoor and community amenities, including local parks with playgrounds, sports fields, and open green spaces, as well as walking trails that encourage active living. The Township supports community engagement through initiatives such as community and pollinator gardens and offers facility rentals including the Municipal Centre Public Room, gazebo spaces, and sports fields for events and activities.

TABLE 1 HISTORICAL SERVICE LEVELS

Table 1 displays the fifteen-year historical inventory for parkland, amenities, equipment, and facilities for Parks and Recreation.

The land associated with the Township’s seven parks, including “other parkland” totals 54.7 acres and is valued at \$5.5 million.

Township parks also feature many different types of amenities, including baseball diamonds, soccer pitches, playgrounds, multi-use courts, trails, some outbuildings, and other amenities like bleachers and fencing. These assets total \$7.1 million.

Parkland equipment represents the capital equivalent of services that are typically contracted to a third-party by the Township, but that represent a service level provided to residents. This has been estimated to be \$100,000.

Finally, Recreation Facilities represents the indoor space available for public-use. This includes the recreation space at the Everett Fire Hall (which was retired in 2018), at the Township Municipal Office, and at the WWTP Meeting Space and Admin Room. Total square footage of these facilities equals 2,538 as of 2025 and have a replacement value of about \$710,800.

The 2025 combined replacement value of the inventory of capital assets for Parks and Recreation is \$13.4 million, resulting in a fifteen-year historical average service level of \$1,171.49 per capita. The historical service level, multiplied by the ten-year net population growth (3,182), results in a ten-year maximum allowable funding envelope of \$3.7 million, which is brought forward to the development charges calculation.

**TABLE 2 DEVELOPMENT-RELATED CAPITAL PROGRAM
(INCLUDING CAPITAL COST AND BTE METHODOLOGY)**

The development-related capital program for Parks and Recreation totals \$6.1 million and provides for additional amenities at Township parks, as well as an additional 5,000 square feet of indoor community space. The Parks and Recreation DC reserve fund balance is about \$1.0 million and will be used to offset the development-related costs included in the capital program. The capital project list, costs and timing were developed with input from Township staff and Council as well being informed by the capital budget, the Parks Master Plan (2024) and the 2021 DC Study.

Approximately \$4.6 million has been included in the capital program for new outdoor amenities and equipment at Township parks. This includes a covered outdoor skating pad, four tennis courts, five pickleball courts, two basketball courts, two playgrounds, two sun shelters, three outdoor fitness facilities, a new lit baseball diamond, two new splash pads, a provision for new maintenance equipment, and a provision for future trail development.

A provision for additional community space (5,000 sq.ft) is included in this capital program which can be used to increase the usable indoor space in the municipality over the planning horizon. This is expected to cost \$1.4 million. In addition to this, a cost of \$70,000 is expected for equipment and furnishings in this space. No benefit to existing or replacement shares are identified as these costs included are fully attributable to new development in the Township.

No provincial government grants/subsidies are available to offset the cost of the program. Finally, a portion of the capital program, \$1.3 million, exceeds the maximum permissible funding envelope and will be considered for recovery in subsequent development charge by-laws (identified as post-2035).

Altogether, the 10-year capital program for Parks and Recreation amounts to \$6.1 million. A deduction of \$50,000 is made to account for a benefit to existing share attributable to new trails being developed in the municipality. A further reduction of \$1.0 million is also made to account for the reserve funds on hand which are applied to the projects outlined in the capital program. Furthermore, a portion of the capital program, \$1.3 million, will be considered for recovery in subsequent development charge by-laws, subject to service level restrictions. The remaining \$3.7 million is related to growth in the 2026–2035 planning period and is eligible for DC recovery.

The development-related net capital cost of \$3.7 million is allocated entirely to residential development. This net growth-related capital cost is divided by the 10-year forecast growth in population in new units to derive an unadjusted charge of \$1,021.80 per capita.

TABLE 3 CASH FLOW ANALYSIS

After cash flow consideration, the residential calculated charge increases to \$1,032.85 per capita. The increase reflects the timing of anticipated capital projects.

PARKS & RECREATION						
15-year Hist.	2026 - 2035		Unadjusted		Adjusted	
Service Level	Development-Related Capital Program		Development Charge		Development Charge	
per capita	Total	Net DC Recoverable	\$/Capita	\$/sq.m	\$/Capita	\$/sq.m
\$1,171.49	\$6,100,000	\$3,728,253	\$1,021.80	\$0.00	\$1,032.85	\$0.00

APPENDIX B.2
TABLE 1

TOWNSHIP OF ADJALA-TOSORONTIO
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION

Parkland (Acres)	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Unit Cost
Loretto Park	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	\$101,200
Lisle Park	7.61	7.61	7.61	7.61	7.61	7.61	7.61	7.61	7.61	7.61	7.61	7.61	7.61	7.61	7.61	\$101,200
Everett Park	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	\$101,200
Rosemont Park	2.99	2.99	2.99	2.99	2.99	2.99	2.99	2.99	2.99	2.99	2.99	2.99	2.99	2.99	2.99	\$101,200
Adjala-Tosorontio Wardens Park	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	\$101,200
Woodland Heights	2.00	2.00	2.00	-	-	-	-	-	-	-	-	-	-	-	-	\$101,200
Other Parkland	2.61	2.61	2.61	2.61	2.61	2.61	2.61	2.61	2.61	2.61	2.61	2.61	2.61	2.61	2.61	\$101,200
Glencairn	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	\$101,200
Total (ha)	56.7	56.7	56.7	54.7	54.7	54.7	54.7	54.7	54.7	54.7	54.7	54.7	54.7	54.7	54.7	
Total (\$000)	\$5,739.1	\$5,739.1	\$5,739.1	\$5,536.7	\$5,536.7	\$5,536.7	\$5,536.7	\$5,536.7	\$5,536.7	\$5,536.7	\$5,536.7	\$5,536.7	\$5,536.7	\$5,536.7	\$5,536.7	

Parkland Amenities (Units)	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Unit Cost
Ball Diamonds																
Hardball Diamonds	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$450,000
Softball Diamonds	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$70,000
Soccer Pitches																
Full Fields	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$170,000
Intermediate Fields	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$60,000
Mini Soccer Fields	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$30,000
Informal Fields (due to narrow width)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$115,000
Playgrounds																
Playground Equipment	11	13	13	14	14	14	14	14	14	14	14	14	15	15	15	\$210,000
Outbuildings																
Concession Booth	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$213,000
Comfort Stations (Irwin Park)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$20,000
Storage	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$100,000
Gazebo	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$140,000
Multi-Use Courts																
Outdoor Ice Rink	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$2,000
Full Basketball Courts	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$75,000
Half Basketball Courts	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$37,500
Trails and Pathways																
Walking Track	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$177,000
Walking Trail	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$177,000
Other Amenities																
Bleachers	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	\$20,000
Fencing	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	\$208,000
Total (#)	41	43	43	44	44	44	44	44	44	44	44	44	45	45	46	
Total (\$000)	\$6,057.0	\$6,477.0	\$6,477.0	\$6,687.0	\$6,687.0	\$6,687.0	\$6,687.0	\$6,687.0	\$6,687.0	\$6,687.0	\$6,687.0	\$6,687.0	\$6,897.0	\$6,897.0	\$7,074.0	

Parkland Equipment (\$)	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Capital Equivalent of Contracted Services	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Total (\$000)	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0

Recreation Facilities (sq.ft.)	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Unit Cost
Everett Fire Hall Recreational Space	700	700	700	700	700	700	700	700	-	-	-	-	-	-	-	\$440
Township Municipal Office Recreational Space	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	\$280
WWTP Meeting Space and Admin Room	-	-	-	-	-	-	-	-	-	-	-	-	-	738	738	\$280
Total (sq.ft.)	2,500.0	2,500.0	2,500.0	2,500.0	2,500.0	2,500.0	2,500.0	2,500.0	1,800.0	1,800.0	1,800.0	1,800.0	1,800.0	2,538.4	2,538.4	
Total (\$000)	\$812.0	\$812.0	\$812.0	\$812.0	\$812.0	\$812.0	\$812.0	\$812.0	\$504.0	\$504.0	\$504.0	\$504.0	\$504.0	\$710.8	\$710.8	

APPENDIX B.2
TABLE 1

CALCULATION OF SERVICE LEVELS
PARKS AND RECREATION

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Historical Population	10,603	10,676	10,750	10,824	10,899	10,975	10,978	10,981	10,984	10,987	10,989	11,021	11,447	12,553	12,736
INVENTORY SUMMARY (\$000)															
Parkland	\$5,739.1	\$5,739.1	\$5,739.1	\$5,536.7	\$5,536.7	\$5,536.7	\$5,536.7	\$5,536.7	\$5,536.7	\$5,536.7	\$5,536.7	\$5,536.7	\$5,536.7	\$5,536.7	\$5,536.7
Amenities	\$6,057.0	\$6,477.0	\$6,477.0	\$6,687.0	\$6,687.0	\$6,687.0	\$6,687.0	\$6,687.0	\$6,687.0	\$6,687.0	\$6,687.0	\$6,687.0	\$6,897.0	\$6,897.0	\$7,074.0
Parks Equipment	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0
Facilities	\$812.0	\$812.0	\$812.0	\$812.0	\$812.0	\$812.0	\$812.0	\$812.0	\$504.0	\$504.0	\$504.0	\$504.0	\$504.0	\$710.8	\$710.8
Total (\$000)	\$12,708.1	\$13,128.1	\$13,128.1	\$13,135.7	\$13,135.7	\$13,135.7	\$13,135.7	\$13,135.7	\$12,827.7	\$12,827.7	\$12,827.7	\$12,827.7	\$13,037.7	\$13,244.4	\$13,421.4

SERVICE LEVEL (\$/Capita)																Average Service Level
Parkland	\$ 541.27	\$ 537.57	\$ 533.87	\$ 511.52	\$ 508.00	\$ 504.48	\$ 504.34	\$ 504.20	\$ 504.07	\$ 503.93	\$ 503.84	\$ 502.37	\$ 483.68	\$ 441.06	\$ 434.72	\$ 501.26
Amenities	\$ 571.25	\$ 606.69	\$ 602.51	\$ 617.79	\$ 613.54	\$ 609.29	\$ 609.13	\$ 608.96	\$ 608.79	\$ 608.63	\$ 608.52	\$ 606.75	\$ 602.52	\$ 549.43	\$ 555.43	\$ 598.62
Parks Equipment	\$ 9.43	\$ 9.37	\$ 9.30	\$ 9.24	\$ 9.18	\$ 9.11	\$ 9.11	\$ 9.11	\$ 9.10	\$ 9.10	\$ 9.10	\$ 9.07	\$ 8.74	\$ 7.97	\$ 7.85	\$ 8.99
Facilities	\$ 76.58	\$ 76.06	\$ 75.53	\$ 75.02	\$ 74.50	\$ 73.99	\$ 73.97	\$ 73.95	\$ 45.88	\$ 45.87	\$ 45.86	\$ 45.73	\$ 44.03	\$ 56.62	\$ 55.81	\$ 62.63
Total (\$000)	\$ 1,198.53	\$ 1,229.69	\$ 1,221.21	\$ 1,213.57	\$ 1,205.22	\$ 1,196.87	\$ 1,196.55	\$ 1,196.22	\$ 1,167.84	\$ 1,167.53	\$ 1,167.32	\$ 1,163.92	\$ 1,138.97	\$ 1,055.08	\$ 1,053.81	\$ 1,171.49

CALCULATION OF MAXIMUM ALLOWABLE
TOWNSHIP OF ADJALA-TOSORONTIO

15-Year Funding Envelope Calculation	
15-Year Average Service Level 2011 - 2025	\$ 1,171.49
Net Population Growth 2026 - 2035	3,182
Maximum Allowable Funding Envelope	\$ 3,728,253

APPENDIX B.2

TABLE 2

TOWNSHIP OF ADJALA-TOSORONTIO
DEVELOPMENT-RELATED CAPITAL PROGRAM
PARKS & RECREATION

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					Replacement & BTE Shares			Available DC Reserves	2026 - 2035	Post 2035
2.0 PARKS & RECREATION										
2.1 Outdoor Amenities and Equipment										
2.1.1 Outdoor Skating Pad for Multi-Season Use	2026 - 2035	\$ 360,000	\$ -	\$ 360,000	0%	\$ -	\$ 360,000	\$ 88,337	\$ 271,663	\$ -
2.1.2 Tennis Court Complex (2 Courts at Colgan Park)	2026 - 2035	\$ 220,000	\$ -	\$ 220,000	0%	\$ -	\$ 220,000	\$ -	\$ 110,000	\$ 110,000
2.1.3 Tennis Court Complex (2 Courts at Everett Park)	2026 - 2035	\$ 220,000	\$ -	\$ 220,000	0%	\$ -	\$ 220,000	\$ -	\$ 110,000	\$ 110,000
2.1.4 Pump Track (Lisle)	2026	\$ 60,000	\$ -	\$ 60,000	0%	\$ -	\$ 60,000	\$ 60,000	\$ -	\$ -
2.1.5 Pickleball Court Complex (1 court in Loretto)	2026	\$ 110,000	\$ -	\$ 110,000	0%	\$ -	\$ 110,000	\$ 110,000	\$ -	\$ -
2.1.6 Pickleball Court Complex (1 court in Everett)	2026	\$ 110,000	\$ -	\$ 110,000	0%	\$ -	\$ 110,000	\$ 110,000	\$ -	\$ -
2.1.7 Pickleball Court Complex (2 Courts at Colgan Park)	2026 - 2035	\$ 220,000	\$ -	\$ 220,000	0%	\$ -	\$ 220,000	\$ -	\$ 110,000	\$ 110,000
2.1.8 Pickleball Court Complex (1 Courts at Everett Park)	2026 - 2035	\$ 110,000	\$ -	\$ 110,000	0%	\$ -	\$ 110,000	\$ -	\$ 110,000	\$ -
2.1.9 Basketball Court (Colgan)	2026 - 2035	\$ 75,000	\$ -	\$ 75,000	0%	\$ -	\$ 75,000	\$ 75,000	\$ -	\$ -
2.1.10 Basketball Court (Everett)	2026 - 2035	\$ 75,000	\$ -	\$ 75,000	0%	\$ -	\$ 75,000	\$ 75,000	\$ -	\$ -
2.1.11 Playground Equipment (Colgan)	2026 - 2035	\$ 210,000	\$ -	\$ 210,000	0%	\$ -	\$ 210,000	\$ 210,000	\$ -	\$ -
2.1.12 Playground Equipment (Everett)	2026 - 2035	\$ 210,000	\$ -	\$ 210,000	0%	\$ -	\$ 210,000	\$ 210,000	\$ -	\$ -
2.1.13 Sun Shelters (two parks)	2026 - 2035	\$ 200,000	\$ -	\$ 200,000	0%	\$ -	\$ 200,000	\$ -	\$ 100,000	\$ 100,000
2.1.14 Outdoor Fitness Facility (Wardens' Park)	2026 - 2035	\$ 50,000	\$ -	\$ 50,000	0%	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000
2.1.15 Outdoor Fitness Facility (Cogan Park)	2026 - 2035	\$ 50,000	\$ -	\$ 50,000	0%	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -
2.1.16 Outdoor Fitness Facility (Everett Park)	2026 - 2035	\$ 50,000	\$ -	\$ 50,000	0%	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -
2.1.17 New Baseball Diamond	2026 - 2035	\$ 450,000	\$ -	\$ 450,000	0%	\$ -	\$ 450,000	\$ -	\$ 450,000	\$ -
2.1.18 New Diamond Lighting	2026 - 2035	\$ 250,000	\$ -	\$ 250,000	0%	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000
2.1.19 Splash Pad (Colgan)	2034	\$ 300,000	\$ -	\$ 300,000	0%	\$ -	\$ 300,000	\$ -	\$ 150,000	\$ 150,000
2.1.20 Splash Pad (Everett)	2034	\$ 300,000	\$ -	\$ 300,000	0%	\$ -	\$ 300,000	\$ -	\$ 150,000	\$ 150,000
2.1.21 Provision for Maintenance Equipment	2026 - 2035	\$ 500,000	\$ -	\$ 500,000	0%	\$ -	\$ 500,000	\$ -	\$ 246,591	\$ 253,409
2.1.22 Provision for Trail Development	2026 - 2035	\$ 500,000	\$ -	\$ 500,000	10%	\$ 50,000	\$ 450,000	\$ -	\$ 450,000	\$ -
Subtotal Outdoor Amenities and Equipment		\$ 4,630,000	\$ -	\$ 4,630,000		\$ 50,000	\$ 4,580,000	\$ 1,038,337	\$ 2,258,253	\$ 1,283,409
2.2 Indoor Space										
2.2.1 Additional Community Space (5,000 sq. ft)	2030	\$ 1,400,000	\$ -	\$ 1,400,000	0%	\$ -	\$ 1,400,000	\$ -	\$ 1,400,000	\$ -
2.2.2 Equipment and Furnishings	2030	\$ 70,000	\$ -	\$ 70,000	0%	\$ -	\$ 70,000	\$ -	\$ 70,000	\$ -
Subtotal Indoor Space		\$ 1,470,000	\$ -	\$ 1,470,000		\$ -	\$ 1,470,000	\$ -	\$ 1,470,000	\$ -
TOTAL PARKS & RECREATION		\$ 6,100,000	\$ -	\$ 6,100,000		\$ 50,000	\$ 6,050,000	\$ 1,038,337	\$ 3,728,253	\$ 1,283,409

Residential Development Charge Calculation		
Residential Share of 2026 - 2035 DC Eligible Costs	100%	\$3,728,253
10-Year Growth in New Units		3,649
Unadjusted Development Charge per Capita		\$1,021.80
Non-Residential Development Charge Calculation		
Non-Residential Share of 2026 - 2035 DC Eligible Costs	0%	\$0
10-Year Growth in Square Metres		37,725
Unadjusted Development Charge per Square Metre		\$0.00

Available DC Reserves	\$1,038,337
2026 - 2035 Net Funding Envelope	\$3,728,253

APPENDIX B.2

TABLE 3

TOWNSHIP OF ADJALA-TOSORONTIO
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
PARKS & RECREATION
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000's)

PARKS & RECREATION	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$1,038.3	\$599.6	\$429.4	\$267.8	\$544.5	(\$796.1)	(\$561.8)	(\$352.2)	(\$126.4)	(\$241.9)	
2026 - 2035 RESIDENTIAL FUNDING REQUIREMENTS											
- Parks & Recreation: Prior Growth	\$355.8	\$75.8	\$75.8	\$75.8	\$75.8	\$75.8	\$75.8	\$75.8	\$75.8	\$75.8	\$1,038.3
- Parks & Recreation: Non-Inflated	\$195.8	\$195.8	\$195.8	\$195.8	\$1,665.8	\$195.8	\$195.8	\$195.8	\$495.8	\$195.8	\$3,728.3
- Parks & Recreation: Inflated	\$551.7	\$277.1	\$282.6	\$288.3	\$1,885.2	\$299.9	\$305.9	\$312.1	\$669.8	\$324.7	\$5,197.3
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	86	86	103	503	503	503	466	466	466	466	3649
REVENUE											
- DC Receipts: Inflated	\$89.27	\$91.1	\$110.8	\$551.0	\$562.0	\$573.2	\$542.2	\$553.1	\$564.1	\$575.4	\$4,212.2
INTEREST											
- Interest on Opening Balance	\$36.3	\$21.0	\$15.0	\$9.4	\$19.1	(\$43.8)	(\$30.9)	(\$19.4)	(\$6.9)	(\$13.3)	(\$13.5)
- Interest on In-Year Transactions	(\$12.7)	(\$5.1)	(\$4.7)	\$4.6	(\$36.4)	\$4.8	\$4.1	\$4.2	(\$2.9)	\$4.4	(\$39.7)
TOTAL REVENUE	\$112.9	\$106.9	\$121.1	\$564.9	\$544.7	\$534.2	\$515.5	\$537.9	\$554.3	\$566.5	\$4,158.9
CLOSING CASH BALANCE	\$599.6	\$429.4	\$267.8	\$544.5	(\$796.1)	(\$561.8)	(\$352.2)	(\$126.4)	(\$241.9)	\$0.0	

2026 Adjusted Charge per Capita	\$ 1,032.85
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Allocation of Capital Program	
Residential Sector	100%
Non-Residential Sector	0%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Postive Balance	3.5%
Interest Rate on Negative Balance	5.5%

APPENDIX B.3

POLICE SERVICES

POLICE SERVICES

Law enforcement services in the Township are delivered by the Ontario Provincial Police (O.P.P.) under a contractual agreement. The Township pays for these base services on a per-household basis, with the fee covering expenses such as facilities, vehicle use, uniforms, and equipment.

TABLE 1 HISTORICAL SERVICE LEVELS

The total cost amounts to \$15 per household within the Township, for the purposes of this study. This results in an average historical service level of \$4.54 per capita.

The historical service level, multiplied by the ten-year net population and employment growth (3,685), results in a ten-year maximum allowable funding envelope of \$16,732 which is brought forward to the development charges calculation.

TABLE 2 DEVELOPMENT-RELATED CAPITAL PROGRAM (INCLUDING CAPITAL COST AND BTE METHODOLOGY)

The 2026 - 2035 development-related capital program for Police Services totals \$100,000 and is entirely related to a provision for net new police capital.

A deduction of \$7,046 is made to account for the reserve funds applied to the capital program. A portion of the capital program, \$76,200, will be considered for recovery in subsequent development charge by-laws. The remaining \$16,732 is related to growth in the 2026–2035 planning period and is eligible for DC recovery.

The development-related net capital cost of \$16,732 is allocated 88 per cent to residential development (\$14,724) and 12 per cent to non-residential development (\$2,008). The residential share of the net growth-related capital cost is divided by the 10-year forecast growth in population in new units to derive an unadjusted charge of \$4.04 per capita. The non-residential share of the net development-related capital cost is divided by the 10-year forecast growth in floor space to derive an unadjusted charge of \$0.05 per square metre.

TABLE 3 CASH FLOW ANALYSIS

After cash flow consideration, the calculated residential decreases to \$3.97 per capita and the non-residential charge maintains at \$0.05 per square metre. The following table summarizes the calculation of the Police Services development charge:

POLICE SERVICES						
15-year Hist.	2026 - 2035		Unadjusted		Adjusted	
Service Level	Development-Related	Capital Program	Development Charge		Development Charge	
per capita	Total	Net DC Recoverable	\$/Capita	\$/sq.m	\$/Capita	\$/sq.m
\$4.54	\$100,000	\$16,732	\$4.04	\$0.05	\$3.97	\$0.05

APPENDIX B.3
TABLE 1

TOWNSHIP OF ADJALA-TOSORONTIO
INVENTORY OF CAPITAL ASSETS
POLICE SERVICES

2026																	
Services (No. of Households)	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Unit Cost	
Police Services	3,574	3,625	3,676	3,728	3,781	3,834	3,834	3,834	3,834	3,834	3,836	3,847	3,996	4,382	4,446	\$15	
Total (Households)	3,574	3,625	3,676	3,728	3,781	3,834	3,834	3,834	3,834	3,834	3,836	3,847	3,996	4,382	4,446	N/A	
Total (\$000)	\$53.6	\$54.4	\$55.1	\$55.9	\$56.7	\$57.5	\$57.5	\$57.5	\$57.5	\$57.5	\$57.5	\$57.7	\$59.9	\$65.7	\$66.7	N/A	

CALCULATION OF SERVICE LEVELS
POLICE SERVICES

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Historical Population	10,603	10,676	10,750	10,824	10,899	10,975	10,978	10,981	10,984	10,987	10,989	11,021	11,447	12,553	12,736
Historical Employment	1,605	1,602	1,599	1,596	1,593	1,590	1,588	1,586	1,584	1,582	1,579	1,627	1,677	1,728	1,781
Historical Poulation and Employment	12,208	12,278	12,349	12,420	12,492	12,565	12,566	12,567	12,568	12,569	12,568	12,648	13,124	14,281	14,517

INVENTORY SUMMARY (\$000)

Police Services	\$53.6	\$54.4	\$55.1	\$55.9	\$56.7	\$57.5	\$57.5	\$57.5	\$57.5	\$57.5	\$57.5	\$57.7	\$59.9	\$65.7	\$66.7
Total (\$000)	\$53.6	\$54.4	\$55.1	\$55.9	\$56.7	\$57.5	\$57.5	\$57.5	\$57.5	\$57.5	\$57.5	\$57.7	\$59.9	\$65.7	\$66.7

SERVICE LEVEL (\$/Capita)																	Average Service Level															
Parkland	\$	4.39	\$	4.43	\$	4.47	\$	4.50	\$	4.54	\$	4.58	\$	4.58	\$	4.58	\$	4.58	\$	4.58	\$	4.58	\$	4.56	\$	4.57	\$	4.60	\$	4.59	\$	4.54
Total (\$000)	\$	4.39	\$	4.43	\$	4.47	\$	4.50	\$	4.54	\$	4.58	\$	4.58	\$	4.58	\$	4.58	\$	4.58	\$	4.58	\$	4.56	\$	4.57	\$	4.60	\$	4.59	\$	4.54

CALCULATION OF MAXIMUM ALLOWABLE
TOWNSHIP OF ADJALA-TOSORONTIO

15-Year Funding Envelope Calculation	
15-Year Average Service Level 2011 - 2025	\$ 4.54
Population and Employment Growth 2026 - 2035	3,685
Maximum Allowable Funding Envelope	\$ 16,732.12



APPENDIX B.3

TABLE 2

TOWNSHIP OF ADJALA-TOSORONTIO
DEVELOPMENT-RELATED CAPITAL PROGRAM
POLICE SERVICES

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					Replacement & BTE Shares			Available DC Reserves	2026 - 2035	Post 2035
3.0 POLICE SERVICES	2026 - 2035									
3.1 Provision for Police Capital		\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ 7,046	\$ 16,732	\$ 76,222	
TOTAL POLICE SERVICES		\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ 7,046	\$ 16,732	\$ 76,222	

Residential Development Charge Calculation

Residential Share of 2026 - 2035 DC Eligible Costs	88%	\$14,724
10-Year Growth in New Units		3,649
Unadjusted Development Charge per Capita		\$4.04

Available DC Reserves \$7,046

2026 - 2035 Net Funding Envelope \$16,732

Non-Residential Development Charge Calculation

Non-Residential Share of 2026 - 2035 DC Eligible Costs	12%	\$2,008
10-Year Growth in Square Metres		37,725
Unadjusted Development Charge per Square Metre		\$0.05

APPENDIX B.3

TABLE 3

TOWNSHIP OF ADJALA-TOSORONTIO
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
POLICE SERVICES
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000's)

POLICE SERVICES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$6.2	\$4.6	\$2.9	\$1.3	\$1.2	\$1.1	\$1.1	\$0.8	\$0.6	\$0.3	
2026 - 2035 RESIDENTIAL FUNDING REQUIREMENTS											
- Police Services: Prior Growth	\$0.6	\$0.6	\$0.6	\$0.6	\$0.6	\$0.6	\$0.6	\$0.6	\$0.6	\$0.6	\$6.2
- Police Services: Non-Inflated	\$1.5	\$1.5	\$1.5	\$1.5	\$1.5	\$1.5	\$1.5	\$1.5	\$1.5	\$1.5	\$14.7
- Police Services: Inflated	\$2.1	\$2.1	\$2.2	\$2.2	\$2.3	\$2.3	\$2.4	\$2.4	\$2.5	\$2.5	\$22.9
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	86	86	103	503	503	503	466	466	466	466	3649
REVENUE											
- DC Receipts: Inflated	\$0.34	\$0.4	\$0.4	\$2.1	\$2.2	\$2.2	\$2.1	\$2.1	\$2.2	\$2.2	\$16.2
INTEREST											
- Interest on Opening Balance	\$0.2	\$0.2	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.7
- Interest on In-Year Transactions	(\$0.0)	(\$0.0)	(\$0.0)	(\$0.0)	(\$0.0)	(\$0.0)	(\$0.0)	(\$0.0)	(\$0.0)	(\$0.0)	(\$0.2)
TOTAL REVENUE	\$0.5	\$0.5	\$0.5	\$2.2	\$2.2	\$2.2	\$2.1	\$2.1	\$2.2	\$2.2	\$16.7
CLOSING CASH BALANCE	\$4.6	\$2.9	\$1.3	\$1.2	\$1.1	\$1.1	\$0.8	\$0.6	\$0.3	\$0.0	

2026 Adjusted Charge per Capita	\$	3.97
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Allocation of Capital Program	
Residential Sector	88%
Non-Residential Sector	12%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Postive Balance	3.5%
Interest Rate on Negative Balance	5.5%

APPENDIX B.3

TABLE 3

TOWNSHIP OF ADJALA-TOSORONTIO
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
POLICE SERVICES
NON-RESIDENTIAL DEVELOPMENT CHARGE
(in \$000's)

POLICE SERVICES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$0.8	\$0.8	\$0.7	\$0.6	\$0.5	\$0.4	\$0.2	\$0.2	\$0.1	\$0.1	
2026 - 2035 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Police Services: Prior Growth	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.8
- Police Services: Non-Inflated	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$2.0
- Police Services: Inflated	\$0.3	\$0.3	\$0.3	\$0.3	\$0.3	\$0.3	\$0.3	\$0.3	\$0.3	\$0.3	\$3.1
NEW NON-RESIDENTIAL SPACE											
- Square Metres in New Buildings	4,025	3,025	3,075	3,150	3,225	3,368	4,282	4,425	4,500	4,650	37,725
REVENUE											
- DC Receipts: Inflated	\$0.21	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.3	\$0.3	\$0.3	\$2.2
INTEREST											
- Interest on Opening Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.2
- Interest on In-Year Transactions	(\$0.0)	(\$0.0)	(\$0.0)	(\$0.0)	(\$0.0)	(\$0.0)	(\$0.0)	(\$0.0)	(\$0.0)	(\$0.0)	(\$0.0)
TOTAL REVENUE	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.3	\$0.3	\$0.3	\$0.3	\$2.3
CLOSING CASH BALANCE	\$0.8	\$0.7	\$0.6	\$0.5	\$0.4	\$0.2	\$0.2	\$0.1	\$0.1	\$0.0	

2026 Adjusted Charge per Sq. Metre

\$ 0.05

Allocation of Capital Program

Residential Sector 88%

Non-Residential Sector 12%

Rates for 2026

Inflation Rate 2.0%

Interest Rate on Postive Balance 3.5%

Interest Rate on Negative Balance 5.5%

APPENDIX B.4

SERVICES RELATED TO A HIGHWAY

SERVICES RELATED TO A HIGHWAY

The purpose of this service is to maintain and support the Township’s core infrastructure to ensure safe, reliable, and efficient municipal services for residents. This includes the maintenance and repair of municipal roads, bridges, culverts, ditches, and road signage, as well as winter control operations such as snow plowing and sanding to keep roads safe during colder months. This service includes Public Works, which is responsible for managing road allowances, issuing permits for work within municipal rights-of-way, overseeing drainage systems to prevent flooding, and maintaining certain municipal facilities and equipment. Overall, the department plays a critical role in protecting public safety, supporting transportation and accessibility, and preserving infrastructure assets in the Township.

TABLE 1 HISTORICAL SERVICE LEVELS

Table 1 displays the fifteen-year historical inventory for roads, roads infrastructure, public works buildings, vehicles, and equipment.

The Township’s 308 km of roads are valued at \$429 million. This consists of 63.5 km of gravel roads, 6.3 km of surface treated roads, and 237.8 km of paved roads. Infrastructure related to the road network includes bridges, structural culverts, pedestrian bridges, and streetlights. These assets total \$97.9 million.

The Township conducts Public Works operation services from several sites, including 2 depots, 2 salt sheds, a storage building, and a storage trailer. The facilities total 34,620 square feet of building space which is valued at \$12.5 million. Vehicles and equipment required for service totals \$9.1 million.

The total value of the inventory of capital assets is \$548.5 million. The resulting fifteen-year historical average service level is \$42,563.02 per population and employment, and this, multiplied by the ten-year growth in population and employment (3,685), results in a maximum allowable funding envelope of \$156.9 million.

TABLE 2 DEVELOPMENT-RELATED CAPITAL PROGRAM (INCLUDING CAPITAL COST AND BTE METHODOLOGY)

The development-related capital program for Services Related to a Highway total \$22.0 million and provides for road and bridge improvements, additional Public Works buildings and depots, new equipment, and the development of a new sidewalk. The DC reserve fund balance for this service is about \$3.2 million and will be used to offset the development-related costs included in the capital program. The capital project list, costs and timing was developed with input from Township staff and Council as well being informed by the Development-Related Expansion Analysis (2025), the Township capital budget and the 2021 DC Study.

The road and bridge improvements included in this capital program relate to the replacement and widening of bridges #18 and #34, improvements on Concession Road 6 (WWTP to 15th side road), two stop sign flashing beacons, two auxiliary right turning lanes, and a provision for additional growth-related road works as a result of the forthcoming Transportation Master Plan. The total of these projects is about \$10.3 million.

The replacement and widening of Bridge 18 is expected to cost \$3.9 million. Of this amount, about \$1.7 million is deducted from the gross project cost to account to account for the regular asset replacement cost of the bridge – this replacement amount will not be recovered through development charges.

The replacement and widening of Bridge 34 is expected to cost \$1.3 million. Of this amount, about \$0.9 million is deducted from the gross project cost to account to account for the regular asset replacement cost of the bridge – this amount will not be recovered through development charges.

The two new stop sign flashing beacons (at the 5th Sideroad and 6th Line, and the 5th Sideroad and 8th Line) are expected to cost \$15,000 each, or \$30,000 in total. Of this amount, \$7,500 is deducted from the gross project cost to account for the benefits posed to existing development – this amount will not be recovered through development charges.

The two auxiliary right-turning lanes (at Highway 89 and the 6th line, as well as Highway 9 and the 8th Line) are expected to cost \$200,000 each, or \$400,000 in total. Of this amount, \$100,000 is deducted from the gross project cost to account for the benefits posed to existing development – this amount will not be recovered through development charges.

The Concession Road 6 Improvements (from the WWTP to the 15th Sideroad) are expected to cost \$1.5 million. As these works can be attributed entirely to new development, no benefit to existing has been identified.

The Concession Road 6 Upgrades (from County Road 5 to Highway 89) are expected to cost about \$1.7 million. Of this amount, \$650,000 is deducted from the gross project cost to account for the capital asset road work which would be incurred – this share of cost will not be recovered through development charges.

The provision for additional growth-related road works in the amount of \$1.5 million has been included. As these works are planned to be attributed entirely to new development, no benefit to existing has been identified.

The additional Public Works buildings and depots included in this capital program includes a Public Works storage building in Colgan, an Everett depot replacement and upsizing, the equipment required to outfit this expanded depot, and two new salt domes (North and South).

The new public works storage building in Colgan is expected to cost \$0.7 million. As the need for this new facility is related entirely to development, no reduction has been made for any benefit to existing development.

The Everett depot replacement and upsizing is expected to cost about \$8.0 million for a new 15,000 square foot facility. Of this amount, about \$2.7 million (equal to 1/3 of the cost) is deducted from the gross project cost to account for the replacement share associated with the decommissioning of the existing Everett depot – this amount will not be recovered through development charges. The net new growth-related equipment required to outfit this expanded depot has been priced at \$265,000 and does not have a reduction for any benefit to existing development.

The two new salt domes (North and South) are expected to cost \$100,000 each, or \$200,000 in total. Since the need for these can be attributed entirely to new development, no benefit to existing has been identified.

The equipment in this capital program includes a new trailer in Everett, two new trackless sidewalk plows, a roadside mower attachment, two new single axel 5-ton trucks, and a provision for additional growth-related vehicles. The total cost of new equipment is expected to be about \$1.8 million. As the need for this equipment is related entirely to development in the Township and represent net new additions to the Township fleet, no reduction has been made for any benefit to existing development.

The sidewalk development is planned to be about 2.5 km and is expected to cost \$800,000. The need for this sidewalk is related entirely to development.

No provincial government grants/subsidies are available to offset the cost of the program. Finally, a portion of the capital program, \$4.7 million, is considered to benefit development beyond the 10-year planning period and will be considered for recovery in subsequent development charge by laws.

Table B-4.1 below outlines the BTE methodology applied to the capital program.

Table B-4.1 – BTE Methodology for Services Related to a Highway

BTE Applied (%)	Rationale
0%	Fully attributable to growth and development in the Township.
25%	Auxiliary turning lanes and flashing stop sign beacons have a BTE of 25 per cent. The projects are largely driven by development.
33%	Applied to the Everett Depot Replacement and Upsizing to represent the portion of the project that relates to the replacement of the current square footage of the Everett Public Works Depot (5,000). This existing space will be decommissioned once the new and expanded facility at 15,000 square feet comes online.
39%	Applied to the Concession Road 6 Upgrade, representing the capital cost that would be required under current conditions of the road.
44%	Applied to the Bridge 18 Replacement and Upsizing. The BTE share represents the cost of like-for-like replacement vs. the total cost of replacement and upsizing (\$1.7M/\$3.9M).
68%	Applied to the Bridge 34 Replacement and Upsizing. The BTE share represents the cost of like-for-like replacement vs. the total cost of replacement and upsizing (approximately \$0.9M/\$1.3M).

Altogether, the 10-year capital program for Services Related to a Highway amount to \$22.0 million. A deduction of about \$6.0 million is made to account for the benefit these capital projects pose to existing development. A further reduction of about \$3.2 million is also made to account for reserve funds applied to the existing committed projects. Furthermore, a portion of the capital program, \$4.7 million, will be considered for recovery in subsequent development charge by-laws as some projects will benefit development over the longer-term. The remaining \$8.2 million is related to growth in the 2026–2035 planning period and is eligible for DC recovery.

The development-related net capital cost of \$8.2 million is allocated 88 per cent to residential development (\$7.2 million) and 12 per cent to non-residential development (\$978,500). The residential share of the net growth-related capital cost is divided by the 10-year forecast growth in population in new units to derive an unadjusted charge of \$1,966.51 per capita. The non-residential share of the net development-related capital cost is divided by the 10-year forecast growth in floor space to derive an unadjusted charge of \$25.94 per square metre.

TABLE 3 CASH FLOW ANALYSIS

After cash flow considerations, both the residential and non-residential development charges increase. The residential development charge increases to \$2,055.51 per capita and the non-residential development charge increases to \$26.64 per square metre. The increases represent the front-ended nature of the timing of the capital program.

The following table summarizes the calculation of the development charges:

SERVICES RELATED TO A HIGHWAY						
15-year Hist.	2026 - 2035		Unadjusted		Adjusted	
Service Level	Development-Related Capital Program		Development Charge		Development Charge	
per capita	Total	Net DC Recoverable	\$/Capita	\$/sq.m	\$/Capita	\$/sq.m
\$42,563.02	\$21,984,000	\$8,153,649	\$1,966.51	\$25.94	\$2,055.51	\$26.64

APPENDIX B.4
TABLE 1

TOWNSHIP OF ADJALA-TOSORONTIO
INVENTORY OF CAPITAL ASSETS
ROADS AND RELATED INFRASTRUCTURE

Roads (Kilometres)	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Unit Cost
Gravel Roads	94.9	93.9	89.9	72.9	70.1	70.1	70.1	70.1	70.1	70.1	70.1	70.1	70.1	64.6	63.5	\$1,018,000
Surface Treated Roads	8.2	8.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	7.7	6.3	\$1,321,000
Paved Roads	204.5	205.5	215.5	232.5	235.3	235.3	235.3	235.3	235.3	235.3	235.3	235.3	235.3	235.3	237.8	\$1,497,000
Total (Km)	308	308	308	308	308	308	308	308	308	308	308	308	308	308	308	
Total (\$000)	\$413,627.7	\$414,106.7	\$417,078.7	\$425,221.7	\$426,562.9	\$426,562.9	\$426,562.9	\$426,562.9	\$426,562.9	\$426,562.9	\$426,562.9	\$426,562.9	\$426,562.9	\$428,229.4	\$429,002.7	

Roads Infrastructure (Units)	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Unit Cost
Bridges	44	44	48	48	48	48	48	48	48	48	48	48	48	48	48	\$1,572,100
Structural Culverts	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	\$761,200
Pedestrian Bridge	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$189,100
Streetlights	452	453	453	453	453	455	456	458	459	461	461	461	461	462	470	\$6,800
Total (#)	522	523	527	527	527	529	530	532	533	535	535	535	535	536	544	
Total (\$000)	\$91,465.1	\$91,471.9	\$97,760.3	\$97,760.3	\$97,760.3	\$97,773.9	\$97,780.7	\$97,794.3	\$97,801.1	\$97,814.7	\$97,814.7	\$97,814.7	\$97,814.7	\$97,821.5	\$97,875.9	

Buildings (sq.ft.)	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Unit Cost
Everett Depot (5th Line)	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	\$530
Everett Salt Shed (5th Line)	6,480	6,480	6,480	6,480	6,480	6,480	6,480	6,480	6,480	6,480	6,480	6,480	6,480	6,480	6,480	\$90
Everett Storage Building	1,680	1,680	1,680	1,680	1,680	1,680	1,680	1,680	1,680	1,680	1,680	1,680	1,680	1,680	1,680	\$530
Loretto Works Depot (4th Concession)	14,660	14,660	14,660	14,660	14,660	14,660	14,660	14,660	14,660	14,660	14,660	14,660	14,660	14,660	14,660	\$530
Loretto Salt Shed (4th Concession)	6,480	6,480	6,480	6,480	6,480	6,480	6,480	6,480	6,480	6,480	6,480	6,480	6,480	6,480	6,480	\$90
Storage Trailers	320	320	320	320	320	320	320	320	320	320	320	320	320	320	320	\$180
Total (sq.ft.)	34,620	34,620	34,620	34,620	34,620	34,620	34,620	34,620	34,620	34,620	34,620	34,620	34,620	34,620	34,620	
Total (\$000)	\$12,534.2	\$12,534.2	\$12,534.2	\$12,534.2	\$12,534.2	\$12,534.2	\$12,534.2	\$12,534.2	\$12,534.2	\$12,534.2	\$12,534.2	\$12,534.2	\$12,534.2	\$12,534.2	\$12,534.2	

Vehicles and Equipment (Units)	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Unit Cost
Dump Trucks (10 tons)	10	10	9	9	9	9	9	9	9	9	9	9	9	9	9	\$425,000
Pickup Trucks	4	4	4	4	4	5	5	6	6	7	7	7	7	7	7	\$90,000
1 Ton	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$150,000
Backhoes	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$311,000
Grader	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$998,000
Loader	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$363,000
Tractors	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$222,000
Chipper	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$121,000
Brush cut	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$124,000
Sweepster	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$88,000
Fuel Tanks	3	3	3	3	3	3	4	4	5	5	5	5	5	5	5	\$48,000
Hot Box	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	\$70,000
Small Utility Trailer	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$15,000
Culvert Trailer	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$15,000
Disk Morrow	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$20,000
Jumping Jack	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$6,050
Plate Tamper	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$2,000
Air Compressor	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$2,800
Hot Water Pressure Washer	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$3,200
Retriever Disc	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$2,000
Steam Jenny	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$14,000
Welder	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$5,000
Fuel Monitoring System	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$5,000
Tool Chest	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	\$2,500
Post Pounder	-	-	-	-	-	-	-	-	-	2	2	2	2	2	2	\$500
Total (Units)	44	44	43	43	43	44	46	47	48	51	51	52	52	53	53	
Total (\$000)	\$9,041.6	\$9,041.6	\$8,616.6	\$8,616.6	\$8,616.6	\$8,706.6	\$8,824.6	\$8,914.6	\$8,962.6	\$9,053.6	\$9,053.6	\$9,058.6	\$9,058.6	\$9,073.6	\$9,073.6	

APPENDIX B.4
TABLE 1

CALCULATION OF SERVICE LEVELS
ROADS AND RELATED INFRASTRUCTURE

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Historical Population	10,603	10,676	10,750	10,824	10,899	10,975	10,978	10,981	10,984	10,987	10,989	11,021	11,447	12,553	12,736
Historical Employment	1,605	1,602	1,599	1,596	1,593	1,590	1,588	1,586	1,584	1,582	1,579	1,627	1,677	1,728	1,781
Historical Poulation and Employment	12,208	12,278	12,349	12,420	12,492	12,565	12,566	12,567	12,568	12,569	12,568	12,648	13,124	14,281	14,517

INVENTORY SUMMARY (\$000)

Roads	\$413,627.7	\$414,106.7	\$417,078.7	\$425,221.7	\$426,562.9	\$426,562.9	\$426,562.9	\$426,562.9	\$426,562.9	\$426,562.9	\$426,562.9	\$426,562.9	\$426,562.9	\$428,229.4	\$429,002.7
Roads Infrastructure	\$91,465.1	\$91,471.9	\$97,760.3	\$97,760.3	\$97,760.3	\$97,773.9	\$97,780.7	\$97,794.3	\$97,801.1	\$97,814.7	\$97,814.7	\$97,814.7	\$97,814.7	\$97,821.5	\$97,875.9
Buildings	\$12,534.2	\$12,534.2	\$12,534.2	\$12,534.2	\$12,534.2	\$12,534.2	\$12,534.2	\$12,534.2	\$12,534.2	\$12,534.2	\$12,534.2	\$12,534.2	\$12,534.2	\$12,534.2	\$12,534.2
Vehicles and Equipment	\$9,041.6	\$9,041.6	\$8,616.6	\$8,616.6	\$8,616.6	\$8,706.6	\$8,824.6	\$8,914.6	\$8,962.6	\$9,053.6	\$9,053.6	\$9,058.6	\$9,058.6	\$9,073.6	\$9,073.6
Total (\$000)	\$526,668.5	\$527,154.3	\$535,989.7	\$544,132.7	\$545,473.9	\$545,577.5	\$545,702.3	\$545,805.9	\$545,860.7	\$545,965.3	\$545,965.3	\$545,970.3	\$545,970.3	\$547,658.6	\$548,486.3

SERVICE LEVEL (\$/Capita)

Average
Service
Level

Roads	\$ 33,881.69	\$ 33,727.54	\$ 33,774.29	\$ 34,236.85	\$ 34,146.89	\$ 33,948.50	\$ 33,945.80	\$ 33,943.10	\$ 33,940.40	\$ 33,937.70	\$ 33,940.65	\$ 33,725.72	\$ 32,502.51	\$ 29,985.95	\$ 29,551.75	\$ 33,279.29
Roads Infrastructure	\$ 7,492.23	\$ 7,450.07	\$ 7,916.45	\$ 7,871.20	\$ 7,825.83	\$ 7,781.45	\$ 7,781.37	\$ 7,781.83	\$ 7,781.76	\$ 7,782.22	\$ 7,782.89	\$ 7,733.61	\$ 7,453.12	\$ 6,849.77	\$ 6,742.16	\$ 7,601.73
Buildings	\$ 1,026.72	\$ 1,020.87	\$ 1,015.00	\$ 1,009.19	\$ 1,003.38	\$ 997.55	\$ 997.47	\$ 997.39	\$ 997.31	\$ 997.23	\$ 997.32	\$ 991.00	\$ 955.06	\$ 877.68	\$ 863.42	\$ 983.11
Vehicles and Equipment	\$ 740.63	\$ 736.40	\$ 697.75	\$ 693.76	\$ 689.77	\$ 692.92	\$ 702.26	\$ 709.36	\$ 713.12	\$ 720.31	\$ 720.37	\$ 716.20	\$ 690.23	\$ 635.36	\$ 625.03	\$ 698.90
Total (\$000)	\$ 43,141.27	\$ 42,934.88	\$ 43,403.49	\$ 43,811.00	\$ 43,665.87	\$ 43,420.42	\$ 43,426.90	\$ 43,431.68	\$ 43,432.59	\$ 43,437.46	\$ 43,441.23	\$ 43,166.53	\$ 41,600.92	\$ 38,348.76	\$ 37,782.36	\$ 42,563.02

CALCULATION OF MAXIMUM ALLOWABLE FUNDING ENVELOPE

15-Year Funding Envelope Calculation 15-		
Year Average Service Level 2011 - 2025 Net	\$	42,563.02
Population and Emp. Growth 2026 - 2035		3,685
Maximum Allowable Funding Envelope	\$	156,865,510

APPENDIX B.4

TABLE 2

TOWNSHIP OF ADJALA-TOSORONTIO
DEVELOPMENT-RELATED CAPITAL PROGRAM
SERVICES RELATED TO A HIGHWAY

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
						Replacement & BTE Shares		Available DC Reserves	2026 - 2035	Post 2035
4.0 SERVICES RELATED TO A HIGHWAY										
4.1 Road and Bridge Improvements										
4.1.1 Replacement and Widening of Bridge #18	2027	\$ 3,900,000	\$ -	\$ 3,900,000	44%	\$ 1,700,000	\$ 2,200,000	\$ 400,000	\$ 1,800,000	\$ -
4.1.2 Replacement and Widening of Bridge #34	2032	\$ 1,294,000	\$ -	\$ 1,294,000	68%	\$ 877,044	\$ 416,956	\$ 400,000	\$ 16,956	\$ -
4.1.3 Concession 6 Improvements (WWTP to 15th Side Road)	2032	\$ 1,500,000	\$ -	\$ 1,500,000	0%	\$ -	\$ 1,500,000	\$ -	\$ 825,000	\$ 675,000
4.1.4 Stop Sign Flashing Beacons - 5th sideroad/6th line	2026 - 2035	\$ 15,000	\$ -	\$ 15,000	25%	\$ 3,750	\$ 11,250	\$ -	\$ 11,250	\$ -
4.1.5 Stop Sign Flashing Beacons - 5th sideroad/8th line	2026 - 2035	\$ 15,000	\$ -	\$ 15,000	25%	\$ 3,750	\$ 11,250	\$ -	\$ 11,250	\$ -
4.1.6 Aux. Right turning lane - Hwy 89/6th line	2026 - 2035	\$ 200,000	\$ -	\$ 200,000	25%	\$ 50,000	\$ 150,000	\$ -	\$ 82,500	\$ 67,500
4.1.7 Aux. Right turning lane - Hwy 9/8th line	2026 - 2035	\$ 200,000	\$ -	\$ 200,000	25%	\$ 50,000	\$ 150,000	\$ -	\$ 82,500	\$ 67,500
4.1.8 Concession 6 Upgrade (County Rd.5 to Hwy 89)	2030	\$ 1,650,000	\$ -	\$ 1,650,000	39%	\$ 650,000	\$ 1,000,000	\$ -	\$ 550,000	\$ 450,000
4.1.9 Provision for New Road Works (From TMP)	2026 - 2035	\$ 1,500,000	\$ -	\$ 1,500,000	0%	\$ -	\$ 1,500,000	\$ -	\$ 825,000	\$ 675,000
Subtotal Road and Bridge Improvements		\$ 10,274,000	\$ -	\$ 10,274,000		\$ 3,334,544	\$ 6,939,456	\$ 800,000	\$ 4,204,456	\$ 1,935,000
4.2 Buildings and Depots										
4.2.1 Public Works Storage Building in Colgan	2026	\$ 700,000	\$ -	\$ 700,000	0%	\$ -	\$ 700,000	\$ 700,000	\$ -	\$ -
4.2.2 Everett Depot Replacement and Upsizing (15,000 sq.ft)	2030	\$ 7,950,000	\$ -	\$ 7,950,000	33%	\$ 2,650,000	\$ 5,300,000	\$ 200,000	\$ 2,715,000	\$ 2,385,000
4.2.3 Everett Depot Replacement Equipment (5% of growth share)	2030	\$ 265,000	\$ -	\$ 265,000	0%	\$ -	\$ 265,000	\$ -	\$ 265,000	\$ -
4.2.4 New Sand/Salt Dome (North)	2030	\$ 100,000	\$ -	\$ 100,000	0%	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -
4.2.5 New Sand/Salt Dome (South)	2027	\$ 100,000	\$ -	\$ 100,000	0%	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -
Subtotal Buildings and Depots		\$ 9,115,000	\$ -	\$ 9,115,000		\$ 2,650,000	\$ 6,465,000	\$ 900,000	\$ 3,180,000	\$ 2,385,000
4.3 Equipment										
4.3.1 New Trailer (Everett)	2026	\$ 20,000	\$ -	\$ 20,000	0%	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ -
4.3.2 New Trackless Sidewalk Plow	2026	\$ 250,000	\$ -	\$ 250,000	0%	\$ -	\$ 250,000	\$ -	\$ 250,000	\$ -
4.3.3 Mower - 3 point hitch (roadside ditch)	2027	\$ 75,000	\$ -	\$ 75,000	0%	\$ -	\$ 75,000	\$ 75,000	\$ -	\$ -
4.3.4 Single Axel 5 Ton Truck (Loretto)	2027	\$ 425,000	\$ -	\$ 425,000	0%	\$ -	\$ 425,000	\$ 425,000	\$ -	\$ -
4.3.5 Single Axel 5 Ton Truck (Everett)	2029	\$ 425,000	\$ -	\$ 425,000	0%	\$ -	\$ 425,000	\$ 425,000	\$ -	\$ -
4.3.6 New Trackless Sidewalk Plow	2030	\$ 250,000	\$ -	\$ 250,000	0%	\$ -	\$ 250,000	\$ 250,000	\$ -	\$ -
4.3.7 Additional Growth Vehicles	2026 - 2035	\$ 350,000	\$ -	\$ 350,000	0%	\$ -	\$ 350,000	\$ -	\$ 350,000	\$ -
Subtotal Equipment		\$ 1,795,000	\$ -	\$ 1,795,000		\$ -	\$ 1,795,000	\$ 1,195,000	\$ 600,000	\$ -
4.4 Sidewalks										
4.4.1 Everett New Sidewalk Development (2.5 km)	2026 - 2035	\$ 800,000	\$ -	\$ 800,000	0%	\$ -	\$ 800,000	\$ 270,806	\$ 169,194	\$ 360,000
Subtotal Sidewalks		\$ 800,000	\$ -	\$ 800,000		\$ -	\$ 800,000	\$ 270,806	\$ 169,194	\$ 360,000
TOTAL SERVICES RELATED TO A HIGHWAY		\$ 21,984,000	\$ -	\$ 21,984,000		\$ 5,984,544	\$ 15,999,456	\$ 3,165,806	\$ 8,153,649	\$ 4,680,000

Residential Development Charge Calculation

Residential Share of 2026 - 2035 DC Eligible Costs	88%	\$7,175,211
10-Year Growth in New Units		3,649
Unadjusted Development Charge per Capita		\$1,966.51

Non-Residential Development Charge Calculation

Non-Residential Share of 2026 - 2035 DC Eligible Costs	12%	\$978,438
10-Year Growth in Square Metres		37,725
Unadjusted Development Charge per Square Metre		\$25.94

Available DC Reserves	\$3,165,806
2026 - 2035 Net Funding Envelope	\$156,865,510

APPENDIX B.4

TABLE 3

TOWNSHIP OF ADJALA-TOSORONTIO
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
SERVICES RELATED TO A HIGHWAY
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000's)

SERVICES RELATED TO A HIGHWAY	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$2,785.9	\$2,025.9	(\$465.6)	(\$434.9)	\$81.8	(\$2,935.8)	(\$2,114.7)	(\$2,570.4)	(\$1,777.2)	(\$921.6)	
2026 - 2035 RESIDENTIAL FUNDING REQUIREMENTS											
- Services Related To A Highway: Prior Growth	\$657.4	\$815.8	\$23.8	\$397.8	\$419.8	\$23.8	\$375.8	\$23.8	\$23.8	\$23.8	\$2,785.9
- Services Related To A Highway: Non-Inflated	\$354.8	\$1,806.8	\$134.8	\$134.8	\$3,329.2	\$134.8	\$875.7	\$134.8	\$134.8	\$134.8	\$7,175.2
- Services Related To A Highway: Inflated	\$1,012.2	\$2,675.1	\$165.0	\$565.2	\$4,058.1	\$175.1	\$1,409.4	\$182.2	\$185.8	\$189.6	\$10,617.8
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	86	86	103	503	503	503	466	466	466	466	3649
REVENUE											
- DC Receipts: Inflated	\$177.66	\$181.2	\$220.4	\$1,096.5	\$1,118.4	\$1,140.8	\$1,079.1	\$1,100.7	\$1,122.7	\$1,145.2	\$8,382.8
INTEREST											
- Interest on Opening Balance	\$97.5	\$70.9	(\$25.6)	(\$23.9)	\$2.9	(\$161.5)	(\$116.3)	(\$141.4)	(\$97.7)	(\$50.7)	(\$445.8)
- Interest on In-Year Transactions	(\$23.0)	(\$68.6)	\$1.0	\$9.3	(\$80.8)	\$16.9	(\$9.1)	\$16.1	\$16.4	\$16.7	(\$105.1)
TOTAL REVENUE	\$252.2	\$183.5	\$195.8	\$1,081.9	\$1,040.5	\$996.2	\$953.7	\$975.4	\$1,041.4	\$1,111.2	\$7,831.9
CLOSING CASH BALANCE	\$2,025.9	(\$465.6)	(\$434.9)	\$81.8	(\$2,935.8)	(\$2,114.7)	(\$2,570.4)	(\$1,777.2)	(\$921.6)	\$0.0	

2026 Adjusted Charge per Capita	\$ 2,055.51
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Allocation of Capital Program	
Residential Sector	88%
Non-Residential Sector	12%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Postive Balance	3.5%
Interest Rate on Negative Balance	5.5%

APPENDIX B.4

TABLE 3

TOWNSHIP OF ADJALA-TOSORONTIO
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
SERVICES RELATED TO A HIGHWAY
NON-RESIDENTIAL DEVELOPMENT CHARGE
(in \$000's)

SERVICES RELATED TO A HIGHWAY	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$379.9	\$361.5	\$83.8	\$150.6	\$168.0	(\$299.1)	(\$239.1)	(\$317.7)	(\$222.7)	(\$117.8)	
2026 - 2035 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Services Related To A Highway: Prior Growth	\$89.6	\$111.2	\$3.2	\$54.2	\$57.2	\$3.2	\$51.2	\$3.2	\$3.2	\$3.2	\$379.9
- Services Related To A Highway: Non-Inflated	\$48.4	\$246.4	\$18.4	\$18.4	\$454.0	\$18.4	\$119.4	\$18.4	\$18.4	\$18.4	\$978.4
- Services Related To A Highway: Inflated	\$138.0	\$364.8	\$22.5	\$77.1	\$553.4	\$23.9	\$192.2	\$24.8	\$25.3	\$25.8	\$1,447.9
NEW NON-RESIDENTIAL SPACE											
- Square Metres in New Buildings	4,025	3,025	3,075	3,150	3,225	3,368	4,282	4,425	4,500	4,650	37,725
REVENUE											
- DC Receipts: Inflated	\$107.23	\$82.2	\$85.2	\$89.0	\$93.0	\$99.1	\$128.5	\$135.4	\$140.5	\$148.0	\$1,108.1
INTEREST											
- Interest on Opening Balance	\$13.3	\$12.7	\$2.9	\$5.3	\$5.9	(\$16.5)	(\$13.1)	(\$17.5)	(\$12.2)	(\$6.5)	(\$25.8)
- Interest on In-Year Transactions	(\$0.8)	(\$7.8)	\$1.1	\$0.2	(\$12.7)	\$1.3	(\$1.8)	\$1.9	\$2.0	\$2.1	(\$14.3)
TOTAL REVENUE	\$119.7	\$87.1	\$89.3	\$94.5	\$86.2	\$83.9	\$113.6	\$119.9	\$130.2	\$143.7	\$1,068.0
CLOSING CASH BALANCE	\$361.5	\$83.8	\$150.6	\$168.0	(\$299.1)	(\$239.1)	(\$317.7)	(\$222.7)	(\$117.8)	\$0.0	

2026 Adjusted Charge per Sq. Metre	\$	26.64
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Allocation of Capital Program	
Residential Sector	88%
Non-Residential Sector	12%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Postive Balance	3.5%
Interest Rate on Negative Balance	5.5%

APPENDIX B.5

LAND ACQUISITION

LAND ACQUISITION

Recent amendments to the Development Charges Act allow municipalities to include the cost of acquiring land for eligible growth-related infrastructure in development charges. This change helps municipalities secure land needed for services such as parks, roads, and community facilities, ensuring that growth-related land costs can be recovered from new development rather than existing taxpayers.

**TABLE 1 DEVELOPMENT-RELATED CAPITAL PROGRAM
(INCLUDING CAPITAL COST AND BTE METHODOLOGY)**

As shown in Table 1, the 2026–2035 development-related gross cost for this land acquisition is \$2.4 million. The program includes land needs for the Everett Fire Station (2.5 acres) and the land associated with the new indoor recreation space (1.5 acre).

The land needed for the Everett Fire Station (2.5 acres) is expected to cost about \$1.5 million. Of this total, 53% (or \$802,200) has been deemed to be a benefit to existing development; the BTE allocation has been to match the share associated with the construction of the new Everett Fire Station.

The land associated with the new indoor recreation space (1.5 acre) is expected to cost about \$900,000 – this share is entirely related to the expansion of space.

Altogether, the 10-year capital program for Land Acquisition amounts to \$2.4 million. A deduction of about \$802,200 is made to account for the benefit this capital project poses to existing development. The remaining \$1.6 million is related to growth in the 2026–2035 planning period and is eligible for DC recovery.

The development-related net capital cost of \$1.6 million is allocated 95 per cent to residential development (\$1.5 million) and 5 per cent to non-residential development (about \$83,700). The residential share of the net growth-related capital cost is divided by the 10-year forecast growth in population in new units to derive an unadjusted charge of \$414.96 per capita. The non-residential share of the net development-related capital cost is divided by the 10-year forecast growth in floor space to derive an unadjusted charge of \$2.22 per square metre.

TABLE 2 CASH FLOW ANALYSIS

The cash-flow analysis is displayed in Table 2 and considers the timing of the development charges revenues to determine the adjusted rates. After cash flow considerations, the residential development charge increases to \$468.85 per capita. The non-residential development charge increases to \$2.45 per square metre.

LAND ACQUISITION					
2026 - 2035		Unadjusted		Adjusted	
Development-Related Capital Program		Development Charge		Development Charge	
Total	Net DC Recoverable	\$/Capita	\$/sq.m	\$/Capita	\$/sq.m
\$2,400,000	\$1,597,816	\$414.96	\$2.22	\$468.85	\$2.45

APPENDIX B.5

TABLE 1

TOWNSHIP OF ADJALA-TOSORONTIO
DEVELOPMENT-RELATED CAPITAL PROGRAM
LAND ACQUISITIONS

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					Replacement & BTE Shares			Available DC Reserves	2026 - 2035	Post 2035
5.0 LAND ACQUISITIONS										
5.1 Fire Protection Services										
5.1.1 Everett Fire Station Land Needs (2.5 Acres)	2027	\$ 1,500,000	\$ -	\$ 1,500,000	53%	\$ 802,184	\$ 697,816	\$ -	\$ 697,816	\$ -
Subtotal Fire Protection Services		\$ 1,500,000	\$ -	\$ 1,500,000		\$ 802,184	\$ 697,816	\$ -	\$ 697,816	\$ -
5.2 Parks & Recreation										
5.2.1 Land associated with new Indoor Space (1.5 acre)	2029	\$ 900,000	\$ -	\$ 900,000	0%	\$ -	\$ 900,000	\$ -	\$ 900,000	\$ -
Subtotal Parks & Recreation		\$ 900,000	\$ -	\$ 900,000		\$ -	\$ 900,000	\$ -	\$ 900,000	\$ -
TOTAL LAND ACQUISITIONS		\$ 2,400,000	\$ -	\$ 2,400,000		\$ 802,184	\$ 1,597,816	\$ -	\$ 1,597,816	\$ -

Residential Development Charge Calculation		
Residential Share of 2026 - 2035 DC Eligible Costs	95%	\$1,514,078
10-Year Growth in New Units		3,649
Unadjusted Development Charge per Capita		\$414.96
Non-Residential Development Charge Calculation		
Non-Residential Share of 2026 - 2035 DC Eligible Costs	5%	\$83,738
10-Year Growth in Square Metres		37,725
Unadjusted Development Charge per Square Metre		\$2.22

APPENDIX B.5

TABLE 2

TOWNSHIP OF ADJALA-TOSORONTIO
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
LAND ACQUISITION
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000's)

LAND ACQUISITION	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$0.0	\$41.2	(\$607.9)	(\$590.1)	(\$1,295.5)	(\$1,107.2)	(\$903.4)	(\$702.6)	(\$485.8)	(\$251.9)	
2026 - 2035 RESIDENTIAL FUNDING REQUIREMENTS											
- Land Aquisition Services: Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Land Aquisition Services: Non-Inflated	\$0.0	\$661.2	\$0.0	\$852.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$1,514.1
- Land Aquisition Services: Inflated	\$0.0	\$674.5	\$0.0	\$905.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$1,579.5
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	86	86	103	503	503	503	466	466	466	466	3649
REVENUE											
- DC Receipts: Inflated	\$40.52	\$41.3	\$50.3	\$250.1	\$255.1	\$260.2	\$246.1	\$251.1	\$256.1	\$261.2	\$1,912.1
INTEREST											
- Interest on Opening Balance	\$0.0	\$1.4	(\$33.4)	(\$32.5)	(\$71.3)	(\$60.9)	(\$49.7)	(\$38.6)	(\$26.7)	(\$13.9)	(\$325.5)
- Interest on In-Year Transactions	\$0.7	(\$17.4)	\$0.9	(\$18.0)	\$4.5	\$4.6	\$4.3	\$4.4	\$4.5	\$4.6	(\$7.1)
TOTAL REVENUE	\$41.2	\$25.4	\$17.7	\$199.6	\$188.3	\$203.9	\$200.8	\$216.8	\$233.9	\$251.9	\$1,579.5
CLOSING CASH BALANCE	\$41.2	(\$607.9)	(\$590.1)	(\$1,295.5)	(\$1,107.2)	(\$903.4)	(\$702.6)	(\$485.8)	(\$251.9)	(\$0.0)	

2026 Adjusted Charge per Capita	\$	468.85
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Allocation of Capital Program	
Residential Sector	95%
Non-Residential Sector	5%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Postive Balance	3.5%
Interest Rate on Negative Balance	5.5%

APPENDIX B.5

TABLE 2

TOWNSHIP OF ADJALA-TOSORONTIO
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
LAND ACQUISITION
NON-RESIDENTIAL DEVELOPMENT CHARGE
(in \$000's)

LAND ACQUISITION	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$0.0	\$10.0	(\$20.2)	(\$13.3)	(\$57.1)	(\$51.5)	(\$45.1)	(\$35.6)	(\$24.9)	(\$13.1)	
2026 - 2035 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Services Related To A Highway: Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Services Related To A Highway: Non-Inflated	\$0.0	\$36.6	\$0.0	\$47.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$83.7
- Services Related To A Highway: Inflated	\$0.0	\$37.3	\$0.0	\$50.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$87.4
NEW NON-RESIDENTIAL SPACE											
- Square Metres in New Buildings	4,025	3,025	3,075	3,150	3,225	3,368	4,282	4,425	4,500	4,650	37,725
REVENUE											
- DC Receipts: Inflated	\$9.85	\$7.6	\$7.8	\$8.2	\$8.5	\$9.1	\$11.8	\$12.4	\$12.9	\$13.6	\$101.8
INTEREST											
- Interest on Opening Balance	\$0.0	\$0.4	(\$1.1)	(\$0.7)	(\$3.1)	(\$2.8)	(\$2.5)	(\$2.0)	(\$1.4)	(\$0.7)	(\$14.0)
- Interest on In-Year Transactions	\$0.2	(\$0.8)	\$0.1	(\$1.2)	\$0.1	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	(\$0.5)
TOTAL REVENUE	\$10.0	\$7.1	\$6.9	\$6.3	\$5.6	\$6.4	\$9.5	\$10.7	\$11.8	\$13.1	\$87.4
CLOSING CASH BALANCE	\$10.0	(\$20.2)	(\$13.3)	(\$57.1)	(\$51.5)	(\$45.1)	(\$35.6)	(\$24.9)	(\$13.1)	(\$0.0)	

2026 Adjusted Charge per Sq. Metre

\$ 2.45

Allocation of Capital Program

Residential Sector 95%

Non-Residential Sector 5%

Rates for 2026

Inflation Rate 2.0%

Interest Rate on Postive Balance 3.5%

Interest Rate on Negative Balance 5.5%

APPENDIX B.6

DEVELOPMENT-RELATED STUDIES

DEVELOPMENT-RELATED STUDIES

The DCA allows the cost of development-related studies to be included in the calculation of development charges. The Township has identified various studies, reports and master plans that need to be developed over the next few years to continue to appropriately plan for anticipated growth in the Township.

**TABLE 1 DEVELOPMENT-RELATED CAPITAL PROGRAM
(INCLUDING CAPITAL COST AND BTE METHODOLOGY)**

As shown in Table 1, the 2026–2035 development-related gross cost for development-related studies is about \$790,300. The capital program relates to the recovery of the negative reserve fund balance, various development-related studies, including a Parks and Trails Master Plan, a Transportation Master Plan, a Fire Master Plan, a Development Charges Study, a Comprehensive Zoning By-law Update, Official Plan Revisions, a Community Improvement Plan, and a Provision for additional studies (growth-related) which would be required as a result of the significant amount of development slated to occur in the municipality.

The reserve fund for studies carries a negative balance as of year-end 2025. This negative balance of about \$75,300 and is to be recovered through the 10-year capital program.

As many of these studies are directly related to growth in the Township, most projects are entirely attributable to new development. However, based on discussions with staff, “benefit to existing” shares have been considered for the Comprehensive Zoning By-law Update and Official Plan Revisions². These shares total \$75,000 which has been removed from the calculation. The remaining \$715,300 is eligible for recovery over the ten-year planning period under review.

The remaining amount of \$715,300 is apportioned 88% (about \$629,500) to residential development and 12% (about \$85,800) to non-residential development. The resulting unadjusted development charges are \$172.52 per capita and \$2.28 per square metre of new non-residential building space.

² A 50% BTE share is applied to both the OP and Zoning by-law reviews.

TABLE 2 CASH FLOW ANALYSIS

The cash-flow analysis is displayed in Table 2 and considers the timing of the development charges revenues to determine the adjusted rates. After cash flow considerations, the residential development charge increases to \$187.69 per capita. The non-residential development charge increases to \$2.41 per square metre.

DEVELOPMENT-RELATED STUDIES					
2026 - 2035		Unadjusted		Adjusted	
Development-Related Capital Program		Development Charge		Development Charge	
Total	Net DC Recoverable	\$/Capita	\$/sq.m	\$/Capita	\$/sq.m
\$790,317	\$715,317	\$172.52	\$2.28	\$187.69	\$2.41

APPENDIX B.6

TABLE 1

TOWNSHIP OF ADJALA-TOSORONTIO
DEVELOPMENT-RELATED CAPITAL PROGRAM
DEVELOPMENT-RELATED STUDIES

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
						Replacement & BTE Shares		Available DC Reserves	2026 - 2035	Post 2035
6.0 DEVELOPMENT-RELATED STUDIES										
6.1 Recovery of Negative Reserve Balance										
6.1.1 Recovery of Negative Reserve Balance	2026	\$ 75,317	\$ -	\$ 75,317	0%	\$ -	\$ 75,317	\$ -	\$ 75,317	\$ -
Subtotal Recovery of Negative Reserve Balance		\$ 75,317	\$ -	\$ 75,317		\$ -	\$ 75,317	\$ -	\$ 75,317	\$ -
6.2 Development-Related Studies										
6.2.1 Parks and Trails Master Plan	2031	\$ 75,000	\$ -	\$ 75,000	0%	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ -
6.2.2 Transportation Master Plan	2027 - 2030	\$ 150,000	\$ -	\$ 150,000	0%	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ -
6.2.3 Fire Master Plan	2030	\$ 50,000	\$ -	\$ 50,000	0%	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
6.2.4 Development Charges Study	2032	\$ 40,000	\$ -	\$ 40,000	0%	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -
6.2.5 Comprehensive Zoning By-law Update	2027	\$ 115,000	\$ -	\$ 115,000	50%	\$ 57,500	\$ 57,500	\$ -	\$ 57,500	\$ -
6.2.6 OP Revisions	2028	\$ 35,000	\$ -	\$ 35,000	50%	\$ 17,500	\$ 17,500	\$ -	\$ 17,500	\$ -
6.2.7 Community Improvement Plan	2029	\$ 50,000	\$ -	\$ 50,000	0%	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
6.2.8 Placeholder Provision for Additional Studies	2026 - 2035	\$ 200,000	\$ -	\$ 200,000	0%	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ -
Subtotal Development-Related Studies		\$ 715,000	\$ -	\$ 715,000		\$ 75,000	\$ 640,000	\$ -	\$ 640,000	\$ -
TOTAL DEVELOPMENT-RELATED STUDIES		\$ 790,317	\$ -	\$ 790,317		\$ 75,000	\$ 715,317	\$ -	\$ 715,317	\$ -

Residential Development Charge Calculation

Residential Share of 2026 - 2035 DC Eligible Costs	88%	\$629,479
10-Year Growth in New Units		3,649
Unadjusted Development Charge per Capita		\$172.52

Available DC Reserves (\$75,317)

Non-Residential Development Charge Calculation

Non-Residential Share of 2026 - 2035 DC Eligible Costs	12%	\$85,838
10-Year Growth in Square Metres		37,725
Unadjusted Development Charge per Square Metre		\$2.28

APPENDIX B.6

TABLE 2

TOWNSHIP OF ADJALA-TOSORONTIO
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
DEVELOPMENT-RELATED STUDIES
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000's)

DEVELOPMENT-RELATED STUDIES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	(\$66.3)	(\$71.3)	(\$164.3)	(\$223.2)	(\$235.8)	(\$249.0)	(\$250.7)	(\$224.7)	(\$155.3)	(\$80.6)	
2026 - 2035 RESIDENTIAL FUNDING REQUIREMENTS											
- Development Related Studies: Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Development Related Studies: Non-Inflated	\$17.6	\$101.2	\$66.0	\$94.6	\$94.6	\$83.6	\$52.8	\$17.6	\$17.6	\$17.6	\$563.2
- Development Related Studies: Inflated	\$17.6	\$103.2	\$68.7	\$100.4	\$102.4	\$92.3	\$59.5	\$20.2	\$20.6	\$21.0	\$605.9
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	86	86	103	503	503	503	466	466	466	466	3649
REVENUE											
- DC Receipts: Inflated	\$16.22	\$16.5	\$20.1	\$100.1	\$102.1	\$104.2	\$98.5	\$100.5	\$102.5	\$104.6	\$765.4
INTEREST											
- Interest on Opening Balance	(\$3.6)	(\$3.9)	(\$9.0)	(\$12.3)	(\$13.0)	(\$13.7)	(\$13.8)	(\$12.4)	(\$8.5)	(\$4.4)	(\$94.7)
- Interest on In-Year Transactions	(\$0.0)	(\$2.4)	(\$1.3)	(\$0.0)	(\$0.0)	\$0.2	\$0.7	\$1.4	\$1.4	\$1.5	\$1.4
TOTAL REVENUE	\$12.5	\$10.2	\$9.8	\$87.8	\$89.1	\$90.7	\$85.4	\$89.6	\$95.4	\$101.6	\$672.2
CLOSING CASH BALANCE	(\$71.3)	(\$164.3)	(\$223.2)	(\$235.8)	(\$249.0)	(\$250.7)	(\$224.7)	(\$155.3)	(\$80.6)	\$0.0	

2026 Adjusted Charge per Capita	\$	187.69
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Allocation of Capital Program	
Residential Sector	88%
Non-Residential Sector	12%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Postive Balance	3.5%
Interest Rate on Negative Balance	5.5%

APPENDIX B.6

TABLE 2

TOWNSHIP OF ADJALA-TOSORONTIO
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
DEVELOPMENT-RELATED STUDIES
NON-RESIDENTIAL DEVELOPMENT CHARGE
(in \$000's)

DEVELOPMENT-RELATED STUDIES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	(\$9.0)	(\$2.1)	(\$9.0)	(\$11.2)	(\$17.6)	(\$24.3)	(\$29.3)	(\$27.4)	(\$19.2)	(\$10.2)	
2026 - 2035 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Services Related To A Highway: Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Services Related To A Highway: Non-Inflated	\$2.4	\$13.8	\$9.0	\$12.9	\$12.9	\$11.4	\$7.2	\$2.4	\$2.4	\$2.4	\$76.8
- Services Related To A Highway: Inflated	\$2.4	\$14.1	\$9.4	\$13.7	\$14.0	\$12.6	\$8.1	\$2.8	\$2.8	\$2.9	\$82.6
NEW NON-RESIDENTIAL SPACE											
- Square Metres in New Buildings	4,025	3,025	3,075	3,150	3,225	3,368	4,282	4,425	4,500	4,650	37,725
REVENUE											
- DC Receipts: Inflated	\$9.71	\$7.4	\$7.7	\$8.1	\$8.4	\$9.0	\$11.6	\$12.3	\$12.7	\$13.4	\$100.3
INTEREST											
- Interest on Opening Balance	(\$0.5)	(\$0.1)	(\$0.5)	(\$0.6)	(\$1.0)	(\$1.3)	(\$1.6)	(\$1.5)	(\$1.1)	(\$0.6)	(\$8.8)
- Interest on In-Year Transactions	\$0.1	(\$0.2)	(\$0.0)	(\$0.2)	(\$0.2)	(\$0.1)	\$0.1	\$0.2	\$0.2	\$0.2	\$0.1
TOTAL REVENUE	\$9.3	\$7.1	\$7.2	\$7.3	\$7.3	\$7.5	\$10.1	\$10.9	\$11.8	\$13.0	\$91.7
CLOSING CASH BALANCE	(\$2.1)	(\$9.0)	(\$11.2)	(\$17.6)	(\$24.3)	(\$29.3)	(\$27.4)	(\$19.2)	(\$10.2)	\$0.0	

2026 Adjusted Charge per Sq. Metre

\$ 2.41

Allocation of Capital Program

Residential Sector 88%

Non-Residential Sector 12%

Rates for 2026

Inflation Rate 2.0%

Interest Rate on Postive Balance 3.5%

Interest Rate on Negative Balance 5.5%

APPENDIX C

RESERVE FUNDS

DEVELOPMENT CHARGES RESERVE FUNDS

The *Development Charges Act* requires that a reserve fund be established for each service for which development charges are collected. Table 1 presents the uncommitted reserve fund balances, as of December 31, 2025, that are available to help fund the development-related net capital costs identified in this study. All of the available reserve funds are accounted for in this study.

As shown in Table 1, the 2025 total reserve fund balance was in a positive position of \$5.7 million¹. These funds are assigned to projects in the initial years of the capital program for each service. This has the effect of reducing and deferring capital costs brought forward to the development charge calculation and the cash flow analysis. Where there is a negative balance (as with development-related studies), the amount is brought forward in the DC capital program for recovery through future development charges.

APPENDIX C

TABLE 1

DEVELOPMENT CHARGE RESERVE FUND BALANCE BY ACCOUNT
AS AT DECEMBER 31, 2025

Service	Ending Balance Dec. 31, 2025
FIRE PROTECTION SERVICES	\$1,594,907
PARKS & RECREATION	\$1,038,337
POLICE SERVICES	\$7,046
DEVELOPMENT-RELATED STUDIES	(\$75,317)
LAND ACQUISITION	\$0
SERVICES RELATED TO A HIGHWAY	\$3,165,806
Total Development Charge Reserve Funds	\$5,730,780

¹ This figure represents the unaudited projected balance for year-end 2025.

APPENDIX D

COST OF GROWTH

COST OF GROWTH ANALYSIS – ALL SERVICES

A. ASSET MANAGEMENT PLAN

The DCA requires that municipalities complete an Asset Management Plan before passing a development charges by-law. A key function of the Asset Management Plan, as required by the legislation, is to demonstrate that all assets funded under the development charges by-law are financially sustainable over their full life cycle.

i. Asset Types

A summary of the future municipal-owned assets and estimated useful life assumptions for eligible DC services considered as part of the study are outlined in Table 1. Although all capital assets considered in the study have been identified, not all assets necessitate future replacement or ongoing maintenance activities. The exception and the justification are as follows:

- Some of the works identified may represent one-time expenditures and may be temporary in nature. Therefore, the assets would not be required to be replaced, and no ongoing operation and maintenance costs exist. Such assets are identified as “not a long-term asset” in the table.
- Some projects do not relate to the emplacement of a tangible capital asset – some examples include the acquisition of land or the undertaking of development-related studies. These projects/costs do not necessarily require future replacement or ongoing maintenance. Such projects are identified as “not infrastructure” in the table.
- For assets that have been constructed (i.e. recovery of past debenture commitments) it is assumed that the related contribution is already included within the Town’s annual provision (see below for additional details). As such, these projects are identified as “not applicable” in the table.

It should be noted that the capital cost estimates prepared for each of the projects identified in this section include grouped costs of various individual elements, which, as a stand-alone item, may have its own useful life. For example, new buildings include: HVAC, structural elements, roof, etc. Accordingly, the average useful life assumptions noted below are applicable to all project components.

Table 1 – Summary of Municipal Assets Considered for All Services

Table 1 – Summary of Assets Considered	
Services	Estimated Useful Life
Fire Protection Services	
Buildings	50 years
Vehicles	15 years
Equipment	10 years
Delivering Capital Program	0 years
Parks and Recreation	
Indoor Space	50 years
Parks Amenities	20 years
Trails	30 years
Equipment and Furnishings	15 years
Police Services	
Provision for Police Capital	15 years
Services Related to a Highway	
Roads and Bridges Improvements	30 years
Buildings and Depots	50 years
Fleet	15 years
Equipment	10 years
Sidewalk Development	30 years
Land Acquisition	
All Land	0 years
Development-Related Studies	
All Studies	0 years

ii. Annual Provision

When assets require rehabilitation or are due for replacement, the source of funds is limited to reserves or contributions from operating. Capital expenditures to carry out the rehabilitation and replacement of aging infrastructure are not growth-related and are therefore not eligible for funding through development charge revenues or other developer contributions.

Based on the information obtained from Township's current Asset Management Plans and Township staff regarding useful life assumptions and the capital cost of acquiring and/or replacing each asset, a provision for infrastructure replacement has been calculated for both the all services. Provisions for infrastructure replacement are initially calculated for each asset based on their useful life and the anticipated cost of replacement. The

aggregate of all individual provisions forms the required annual capital provision. In calculating the annual provisions, a number of assumptions are made to account for inflation (2.0 per cent) and interest (3.5 per cent).

Consistent with the requirements of the DCA, assets that are proposed to be funded under the development charges by-law have been included in the analysis. As a result, the total calculated annual provision for development charge related infrastructure has been netted down to consider the replacement of existing infrastructure or benefit-to-existing development. However, for reference, the annual replacement provisions associated with the non-development charge funded costs, including costs related to the benefit-to-existing and post-period benefit have also been calculated.

Table 2 provides the calculated annual asset management contribution for both the gross capital expenditures and the share related to the 2026-2035 DC recoverable portion. The year 2036 has been included to calculate the annual contribution for the 2026-2035 period as the expenditures in 2035 will not trigger asset management contributions until 2036. As shown in Table 2, by 2036, the Township will need to fund an additional \$1.1 million per annum in order to properly fund the full life cycle costs of the new assets related to the general services supported under the development charges by-law.

Table 2 – Calculated Annual Provision by 2036

TABLE 2
TOWNSHIP OF ADJALA-TOSORONTIO
ANNUAL ASSET MANAGEMENT PROVISION

Service	2026-2035 Capital Program		Calculated AMP Provision by 2036	
	DC Related	Non-DC Related	DC Related	Non-DC Related
Fire Protection Services	\$14,370,468	\$34,145,532	\$376,925	\$965,542
Parks & Recreation	\$4,766,591	\$1,333,409	\$227,900	\$84,571
Police Services	\$23,778	\$76,222	\$3,951	\$8,175
Services Related To A Highway	\$11,319,456	\$10,664,544	\$438,020	\$318,361
Development-Related Studies	\$715,317	\$75,000	\$0	\$0
Land Acquisition	\$1,597,816	\$802,184	\$0	\$0
Total	\$32,793,425	\$47,096,892	\$1,046,796	\$1,376,648

B. FINANCIAL SUSTAINABILITY OF THE PROGRAM

i. Future Revenue Growth

The calculated annual funding provision should be considered within the context of the Township's projected growth. Over the next ten years (to 2035), the Township is projected to increase by approximately 1,150 dwellings. In addition, the Township will also add nearly 505 new employees that will result in an estimated 37,725 square metres of additional non-residential building space.

This growth will have the effect of increasing the overall assessment base and additional user fee and charges revenues to offset the capital asset provisions required to replace the infrastructure proposed to be funded under the development charges by-law. The collection of these funds is intended to be allocated to the Township's reserves for the future replacement of these assets. This is aligned with the Township's current asset management plan practices.

C. LONG-TERM CAPITAL AND OPERATING IMPACT ANALYSIS

As shown in Table 3, by 2034, the Township's net operating costs are estimated to increase by \$4.5 million for property tax supported services. Increases in net operating costs will be experienced as new facilities are opened. Operating and maintenance costs will also increase as additions to the Township's facilities, amenities and road network are made.

Table 4 summarizes the components of the development-related capital forecast that will require funding from non-DC sources. In total, \$35.2 million will need to be financed from non-DC sources over the 2026-2035 planning period. In addition, \$11.9 million in interim DC financing related to post-period shares of projects may be required.

Council is made aware of these factors so that they understand the operating and capital costs that will not be covered by DCs as it adopts the development-related capital forecast set out in the study.

APPENDIX D
TABLE 3
TOWNSHIP OF ADJALA-TOSORONTIO
ESTIMATED NET OPERATING COST OF THE PROPOSED
GROWTH-RELATED CAPITAL PROGRAM
(in constant 2026 dollars)

	Net Cost (in constant \$2026)	Estimated Operating Costs by 2036 (\$000's)
<u>Fire Protection Services</u>		
Additional Fire Hall Space	\$75.00 per square foot	\$2,775.00
New Vehicles and Equipment	\$0.05 per \$1.00 new equipment	\$249.55
<u>Parks & Recreation</u>		
Outdoor Amenities and Equipment	\$0.03 per \$1.00 new equipment	\$138.90
Indoor Space	\$90.00 per square foot	\$450.00
<u>Police Services</u>		
Operating Costs	\$10.00 per new household	\$11.50
<u>Services Related To A Highway</u>		
Road Construction	\$240.00 per new household	\$276.00
Road-Related Infrastructure	\$0.05 per \$1.00 new infrastructure	\$513.70
Equipment	\$0.03 per \$1.00 new equipment	\$53.85
TOTAL ESTIMATED OPERATING COSTS (\$000's)		\$4,468.50

TABLE 4
TOWNSHIP OF ADJALA-TOSORONTIO
SUMMARY OF 10-YEAR CAPITAL PROGRAM
10-YEAR CAPITAL PROGRAM

Service	Development-Related Capital Program (2026 - 2035)				Total DC Eligible Costs for Recovery (\$000)
	Net Municipal Cost (\$000)	Replacement & Benefit to Existing (\$000)	Available DC Reserves (\$000)	Post-2035 Benefit (\$000)	
1.0 FIRE PROTECTION SERVICES	\$48,516	\$28,268	\$1,595	\$5,877	\$12,776
2.0 PARKS & RECREATION	\$6,100	\$50	\$1,038	\$1,283	\$3,728
3.0 POLICE SERVICES	\$100	\$0	\$7	\$76	\$17
4.0 DEVELOPMENT-RELATED STUDIES	\$790	\$75	\$0	\$0	\$715
5.0 LAND ACQUISITION	\$2,400	\$802	\$0	\$0	\$1,598
6.0 SERVICES RELATED TO A HIGHWAY	\$21,984	\$5,985	\$3,166	\$4,680	\$8,154
TOTAL	\$79,890	\$35,180	\$5,806	\$11,917	\$26,987

D. THE PROGRAM IS DEEMED FINANCIALLY SUSTAINABLE

In summary, the asset management plan and long-term capital and operating analysis included in this appendix demonstrates that the Township can afford to invest and operate the identified general and engineered services infrastructure over the 10-year and long-term planning period.

In addition, as part of the annual budget update the Township also contributes to asset replacement reserves and spends on yearly asset replacement needs as needed.

Through this annual exercise, staff identify the required funding and propose mitigating measures in order to ensure there are sufficient funds in reserves over the long term. Life-cycle funding methodologies are also reviewed in order to ensure that the Township is continuing to implement financially sustainable practices for funding the eventual replacement of assets.

The calculated annual provisions identified are considered to be financially sustainable as it is expected that the increased capital asset management requirements can be absorbed by the tax and user base over the long-term.

APPENDIX E

LOCAL SERVICE POLICY

GENERAL POLICY GUIDELINES ON DC AND LOCAL SERVICE FUNDING FOR TOWNSHIP WORKS

The following guidelines set out in general terms the size and nature of infrastructure included in the Township of Adjala-Tosorontio 2026 DC Background Study. For a project to be eligible to be funded completely or in part by development charges, the following will apply:

1. The project will be identified in the most current Township of Adjala-Tosorontio DC Study.
2. If any infrastructure does not add any additional capacity over and above the capacity requirement for that development, these projects are assumed to be the sole responsibility of the developer.
3. Infrastructure that provides servicing or capacity for more than one development is not necessarily fully or partially funded from development charges. If a project is considered fully or partially local in nature, the Township will require the benefiting land owners to fund the works directly.

The following policy guidelines are general principles by which staff will be guided in considering development applications. However, each application will be considered on its own merits having regard to, among other factors, the nature, type and location of the development in any existing development and proposed development and the location and type of services required and their relationship to the proposed development and to existing and proposed development in the area, and subsection 59(2) of the DCA.

These local service policy guidelines are subject to review and amendment by the Township which may be independent of an amendment or update to the Township's development charge by-law(s).

1.0 Roads and Related

- 1.1 Local Roads internal to a development are a direct developer responsibility under s.59 of the DCA (as a local service).
- 1.2 Local Roads defined as two-lanes and generally have a minimum of 20.0 m right of way (ROW) including, but not limited to, the following;
 - Turn lanes;
 - Parking bays;
 - Bike lanes (on road and off road);
 - Streetlights;
 - Intersection improvements;
 - Streetscaping;
 - Utilities;
 - Municipal services;
 - Sidewalks and multi use paths; and
 - Storm water management facilities.
 - Cottage streets and lanes
- 1.3 Collector Roads internal to development are a direct developer responsibility under s.59 of the DCA (as a local service).
- 1.4 Collector Roads external to development are a direct developer responsibility under s.59 of the DCA if considered to be a requirement related to development to which the plan relates (including certain road allowances); otherwise, Collector Roads external to a development are included in the DC calculation to the extent permitted under s.5(1) of the DCA.
- 1.5 Stream crossing and rail crossing road works, excluding underground utilities but including all other works within lands to be dedicated to the Township or rail corridors are localized works to be borne by developers. Works associated with Collector Roads external to a

development (as described in 1.4) are to be included in the DC calculation.

- 1.6 New Arterial Roads and Arterial Road improvements are included as part of road costing funded through DCs. Only the oversizing component would be recovered through DCs and the local road equivalent costs are considered to be a direct developer responsibility under s.59 of the DCA.
- 1.7 Upgrades from a Local Road to Collectors Road or Arterial Road that are required as a result of a development, are considered a direct developer responsibility under s.59 of the DCA.

2.0 Traffic Signals

- 2.1 Traffic signalization external to development are included in the DC calculation to the extent permitted under s.5(1) of the DCA.
- 2.2 Where a specific development warrants the need for traffic signals, the developer will pay for the cost of the signal under s.59 of the DCA (as a local service).

3.0 Intersection Improvements

- 3.1 New roads (Collector and Arterial) and road (Collector and Arterial) improvements are included as part of road costing noted in Section 1.0.
- 3.2 Intersections improvements within specific developments and all works necessary to connect to entrances to the roadway are a direct developer responsibility under s.59 of DCA (as a local service).
- 3.3 Intersection improvements on any road type (e.g. Local, Collector or Arterial) due to development increasing traffic are included in the DC calculation.

4.0 Streetlights

- 4.1 Streetlights on Collector and Arterial Roads external to a development are included in the DC calculation. Streetlights external to a development but related to the subject lands are a direct developer responsibility under s.59 of the DCA.
- 4.2 Streetlights within a development or directly abutting roads are a direct developer responsibility under s.59 of DCA.

5.0 Sidewalks

- 5.1 Sidewalks external to a development but required and related to the subject lands are a direct developer responsibility under s.59 of the DCA.
- 5.2 Sidewalks within a development are a direct developer responsibility under s.59 of the DCA.

6.0 Bike Lanes/ Bike Paths/Multi-Use Trails/ Naturalized Walkways

- 6.1 Bike lanes, within a road allowance, external to development are included in DC eligible capital costs, consistent with the service standard provisions under s.5(1) of the DCA.
- 6.2 Bike paths/multi-use trails/naturalized walkways external to development are included in DCs consistent with the service standard provisions under s.5(1) of the DCA.
- 6.3 Bike lanes, within road allowance, internal to development are a direct developer responsibility under s.59 of the DCA.
- 6.4 Bike paths/multi-use trails/naturalized walkways internal to development are a direct developer responsibility under s.59 of the DCA.

- 6.5 Trail Bridges/Underpasses and associated works are included in DC calculation consistent with the service standard provisions of the under s.5(1) of the DCA.

7.0 Noise Abatement Measures

- 7.1 Noise abatement measures internal to development are a direct developer responsibility though local service provisions (s.59 of DCA).

8.0 Land Acquisition for Road Allowance

- 8.1 Land Acquisition for Arterial Roads are dedicated under the *Planning Act* subdivision provisions (s.51) through development lands. However, in areas with limited or no development, the cost of the lands will be included in the DC calculation (to the extent eligible under the DCA).
- 8.2 Land Acquisition for Collector Roads are dedicated under the *Planning Act* subdivision provision (s.51) through development lands (up to 26 metre right-of- way). However, in areas with limited or no development, the cost of the lands are included in the DC calculation (to the extent eligible under the DCA).
- 8.3 Land Acquisition for grade separations (beyond normal dedication requirements) are included in the DC calculation to the extent eligible under the DCA.

9.0 Land Acquisition for Easements

- 9.1 Easement costs external to or not directly associated with a specific subdivision shall be included in DC calculation.

10.0 Stormwater Management

- 10.1 Stormwater facilities for quality water balance and/or quantity control management, including downstream erosion works, inclusive of land

and all associated infrastructure, such as landscaping and perimeter fencing are a direct developer responsibility under s. 59 of the DCA.

- 10.2 Storm sewer systems and drainage work that are required for a specific development, either internal or external to the area to which the plan relates are a direct developer responsibility under s. 59 of the DCA.

11.0 Parkland Development

- 11.1 For the purpose of parkland development, local service includes the requirement for the owner to undertake preparation of a conceptual park plan including proposed grading to demonstrate that the proposed park size, configuration and topography will allow for the construction of park facilities to the satisfaction of the Municipality.
- 11.2 The Municipality also requires the owner to dedicate parkland or provide cash-in-lieu, consistent with the *Planning Act*. All of these costs are deemed a direct responsibility of the owner and are not included in the DC calculation.
- 11.3 With respect to other parkland development costs, all other components of parkland development are included in the DC calculation, including detailed design and contract administration, finished grading, sodding, park furniture, electrical, water, sanitary sewer, signage, plant material, walkways, play courts, parking lots, sports fields, playground equipment, water play equipment, recreational trails, park shelters and lighting.
- 11.4 All costs associated with any recreational trails to be constructed within the development are a direct developer responsibility under s. 59 of the DCA.
- 11.5 Rough grading and any associated infrastructure (bridges and abutments, guard and hand rails, retaining walls) of all recreational

trails and multi-use paths within the development are a direct developer responsibility under s. 59 of the DCA.

APPENDIX F

BY-LAW

The Corporation of The Township of Adjala-Tosorontio

By-Law No. 2026-027

A By-Law for the Imposition of Development Charges, and to Repeal By-law 21-84

WHEREAS the Corporation of the Township of Adjala-Tosorontio (the "Township") will experience growth through development and re-development;

AND WHEREAS development and re-development requires the provision of physical and social services by the Township;

AND WHEREAS Council desires to ensure that the capital cost of meeting growth- related demands or burden on municipal services does not place an excessive financial burden on the Township or its existing taxpayers while at the same time ensuring new taxpayers contribute no more than the net capital cost attributable to providing the current level of municipal services;

AND WHEREAS the Development Charges Act, 1997, S.O. 1997, c.27 (the "Act") provides that the Council of a municipality may by By-law impose development charges against land to pay for increased capital costs required because of increased needs for services;

AND WHEREAS Council authorized a development charges background study by Hemson Consulting Limited, which study is dated March 24, 2026 and has been completed in accordance with the Act and approved by Council;

AND WHEREAS the Council of the Township has given notice of and held a public meeting on the 8th day of April 2026 and on May 13th, 2026 in accordance with Section 12 of the Act and the regulations thereto;

AND WHEREAS the Council of the Township of Adjala-Tosorontio determined that no further public meetings were required under section 12(3) of the Act;

AND WHEREAS the Council of the Township has given consideration of the use of more than one development charge By-law to reflect different needs for services in different areas, also known as area rating or area specific development charges, and has determined that for the services and associated infrastructure proposed to be funded by development charges under this By-law, that it is fair and reasonable that the charges be calculated on a municipal-wide uniform basis;

AND WHEREAS the Background Study includes a Cost of Growth Analysis that deals with all assets whose capital costs are intended to be funded under this By-law, and that such assets are considered to be financially sustainable over their full life-cycle;

AND WHEREAS the Council of the Township approved the asset management plan outlined in the Background Study and gave consideration to incorporate the asset management plan identified in the Background Study within the Township's ongoing practices and corporate asset management strategy.

NOW THEREFORE the Council of Township of Adjala-Tosorontio hereby ENACTS AS FOLLOWS:

SHORT TITLE

This By-law shall be known as the Development Charges By-law.

1. INTERPRETATION

1.1 In this By-law the following items shall have the corresponding meanings:

"Act" means the Development Charges Act, S.O. 1997, c.27 as amended, or any successor thereof;

"apartment unit" means any residential unit within a building containing more than four dwelling units where the units are connected by an interior corridor. Despite the foregoing, an apartment includes Stacked Townhouse dwellings;

"bedroom" means a habitable room which can be used as sleeping quarters, but does not include a bathroom, living room, dining room or kitchen;

"board of education" has the same meaning as set out in the Education Act, R.S.O. 1990, Chap. E.2, as amended, or any successor thereof;

"Building Code Act" means the Building Code Act, S.O. 1992, as amended, or any successor thereof;

"capital cost" means costs incurred or proposed to be incurred by the municipality or a local board thereof directly or by others on behalf of and as authorized by the municipality or local board,

(a) to acquire land or an interest in land, including a leasehold interest,

- (b) to improve land,
- (c) to acquire, lease, construct, or improve buildings and structures,
- (d) to acquire, construct, or improve facilities including,
 - (i) furniture and equipment other than computer equipment, and
 - (ii) material acquired for circulation, reference or information purposes by a library board as defined in the Public Libraries Act, R.S.O. 1990, Chap. P.44, as amended, or any successor thereof; and
 - (iii) rolling stock with an estimated useful life of seven years or more, and
- (e) to undertake studies in connection with any matter under the Act and any of the matters in clauses (a) to (d) above, including the development charge background study required for the provision of services designated in this By-law within or outside the municipality, including interest on borrowing for those expenditures under clauses (a) to (e) above that are growth-related;

"commercial" means any use of land, structures or buildings for the purposes of buying or selling commodities and services, but does not include industrial or agricultural uses, but does include hotels, motels, motor inns and boarding, lodging and rooming houses;

"Council" means the Council of the Corporation of the Township of Adjala-Tosorontio;

"development" means the construction, erection or placing of one or more buildings or structures on land or the making of an addition or alteration to a building or structure that the effect of increasing the size of usability thereof, and includes redevelopment;

"development charge" means a charge imposed with respect to this By-law;

"dwelling unit" means any part of a building or structure used, designed or intended to be used as a domestic establishment in which one or more persons may sleep and are provided with culinary and sanitary facilities for their exclusive use;

"existing" means the number, use and size that existed as of the date this by-law was passed;

"farm use" means that part of a bona fide farming operation encompassing barns, silos and other ancillary development to an agricultural use, but excluding residential use. Notwithstanding the foregoing, a farm building does not include retail sales activities including, but not limited to restaurants; banquet facilities; hospitality and accommodation facilities; gift shops; services related to grooming, boarding or breeding of household pets; and marijuana and alcohol processing or production facilities;

"gross floor area" means:

- (a) in the case of a residential building or structure, the total area of all floors above grade of a dwelling unit measured between the outside surfaces of exterior walls or between the outside surfaces of exterior walls and the centre line of party walls dividing the dwelling unit from any other dwelling unit or other portion of a building; and
- (b) in the case of a non-residential building or structure, or in the case of a mixed-use building or structure in respect of the non-residential portion thereof, the total area of all building floors above or below grade measured between the outside surfaces of the exterior walls, or between the outside surfaces of exterior walls and the centre line of party walls dividing a non-residential use and a residential use, except for:
 - (i) a room or enclosed area within the building or structure above or below that is used exclusively for the accommodation of heating, cooling, ventilating, electrical, mechanical or telecommunications equipment that service the building;
 - (ii) loading facilities above or below grade; and
 - (iii) a part of the building or structure below grade that is used for the parking of motor vehicles or for storage or other accessory use;

"industrial" means lands, buildings or structures used or designed or intended for use for manufacturing, processing, fabricating or assembly of raw goods, warehousing or bulk storage of goods, and includes office uses and the sale of commodities to the general public where such uses are accessory to an industrial use, but does not include the sale of commodities to the general public through a warehouse club;

"institutional" 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 1.16.3.1; 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.

"local board" means a school board, public utility, commission, transportation commission, public library board, board of park management, local board of health, board of commissioners of police, planning board, or any other board, commission, committee, body or local authority established or exercising any power or authority under any general or special Act with respect to any of the affairs or purposes, including school purposes, of the Township of Adjala-Tosorontio or any part or parts thereof;

"local services" means those services, facilities or things which are under the jurisdiction of the municipality and are related to a plan of subdivision or within the area to which the plan relates in respect of the lands under Sections 41, 51 or 53 of the Planning Act, R.S.O. 1990, Chap. P.13, as amended, or any successor thereof;

"multiple dwellings" means all dwellings other than single-detached, semi-detached and apartment unit dwellings;

"municipality" or "township" means the Corporation of the Township of Adjala-Tosorontio;

"non-residential use" means a building or structure of any kind whatsoever used, designed or intended to be used for other than a residential use;

"official plan" means the Official Plan adopted for the Township, as amended and approved;

"owner" means the owner of land or a person who has made application for an approval for the development of land upon which a development charge is imposed'

"place of worship" means that part of a building or structure that is exempt from taxation as a place of worship under the Assessment Act, R.S.O. 1990, Chap. A.31, as amended, or any successor thereof;

"rate" means' the interest rate established weekly by the Bank of Canada based on Treasury Bills having a term of 91 days;

"regulation" means any regulation made pursuant to the Act;

"rental housing development" means development of a building or structure with four or more dwelling units all of which are intended for use as rented residential premises.

"residential dwelling" means a building, occupied or capable of being occupied as a home, residence or sleeping place by one or more persons, containing one or more dwelling units but not including motels, hotels, tents, truck campers, tourist trailers, mobile camper trailers or boarding, lodging or rooming houses;

"residential use" means lands, buildings or structures or portions thereof used, or designed or intended for use as a home or residence of one or more individuals, and shall include a single detached dwelling, a semi-detached dwelling, a multiple dwelling, an apartment dwelling, and the residential portion of a mixed-use building or structure. This also includes a dwelling unit on land that is used for a farm use;

"row dwelling" means a building containing three or more attached dwelling units in a single row, each of which dwelling units has an independent entrance from the outside and is vertically separated from any abutting dwelling unit;

"semi-detached dwelling" means a dwelling unit in a residential building consisting of two dwelling units having one vertical wall or one horizontal wall, but not other parts, attached or another dwelling unit where the residential unit are not connected by an interior corridor;

"service" or "services" means a service designed in Schedule "A" to this By-law, and "services" shall have a corresponding meaning;

"servicing agreement" means an agreement between a landowner and the municipality relative to the provision of municipal services to specified land within the municipality;

"single detached dwelling unit" means a residential building consisting of one dwelling unit and not attached to another structure;

"stacked townhouse" means row dwellings, one on top of each other
"Township" means the area within the geographic limits of the Township of Adjala-Tosorontio; and

"Zoning By-Law" means the Zoning By-Law of the Township of Adjala-Tosorontio, including the former Township of Adjala or any successor thereof passed pursuant to Section 34 of the Planning Act, R.S.O. 1990.

2. INTERPRETATION

- 2.1 The categories of services and classes of service for which development charges are imposed under this By-law are as follows:

Municipal-Wide

- (a) Fire Protection Services;
- (b) Parks and Recreation;
- (c) Police Services;
- (d) Services Related to a Highway;
- (e) Land Acquisition; and
- (f) Development-Related Studies

- 2.2 The components of the services and classes of service designated in Section 2.1 are described below in "Schedule A".

3. APPLICATION OF BY-LAW RULES

Development Charges Payable

- 3.1 Development charges shall be payable in the amounts set out in Schedule "B" to this By-law where:
- (a) the lands are located in the area described in Section 3.2; and

- (b) the development of the lands requires any of the approvals set out in subsection 3.4(a).

Area to Which By-Law Applies

- 3.2 Subject to Section 3.3, this By-law applies to all lands in the Township of Adjala- Tosorontio whether or not the land or use thereof is exempt from taxation under s. 13 or the Assessment Act, R.S.O. 1990, c.A.31.
- 3.3. Notwithstanding clause 3.2 above, this by-law shall not apply to lands that are owned by and used for the purposes of:
 - (a) the municipality or a local board thereof;
 - (b) a board of education;
 - (c) the Corporation of the County of Simcoe or a local board thereof; or
 - (d) Land vested in or leased to a university that receives regular and ongoing operating funds from the government for the purposes of post-secondary education if the development is intended to be occupied and used by the university.

Approvals for Development

- 3.4. (a) Development charges shall be imposed on all lands, buildings or structures that are developed for residential or non-residential uses if the development requires:
 - (i) the passing of a zoning by-law or of an amendment to a zoning by- law under section 34 of the Planning Act;
 - (ii) the approval of a minor variance under section 45 of the Planning Act;
 - (iii) a conveyance of land to which a by-law passed under subsection 50(7) of the Planning Act applies;
 - (iv) the approval of a plan of subdivision under section 51 of the Planning Act;
 - (v) a consent under section 53 of the Planning Act;
 - (vi) the approval of a description under section 50 of the Condominium Act, R.S.O. 1990, Chap. C.26, as amended, or any successor thereof; or

- (vii) the issuing of a permit under the Building Code Act in relation to a building or structure.
- (b) No more than one development charge for each service designated in Section 2.1 shall be imposed upon any lands, buildings or structures to which this By-law applies even though two or more of the actions described in Subsection 3.4(a) are required before the lands, buildings or structures can be developed.
- (c) Despite Subsection 3.4(b), if two or more of the actions described in Subsection 3.4(a) occur at different times, additional development charges shall be imposed if the subsequent action has the effect or increasing the need for services.

Exemptions

- 3.5 Notwithstanding the provisions of this By-law, development charges shall not be imposed with respect to approvals related to the residential development of land, buildings or structures that would have the effect only:
 - (a) of permitting the enlargement of an existing dwelling unit; or
 - (b) of creating additional dwelling units in existing rental residential buildings, existing houses, or new residential buildings pursuant to subsections 2 (3.1), 2 (3.2) and 2 (3.3) of the Act.
- 3.6 In addition to the restrictions outlined in Subsection 3.5, 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 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.
- 3.7 For the purposes of Subsection 3.5, "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.
- 3.8 Exemption for Industrial Development
 - 3.8.1 Notwithstanding any other provision of this by-law, no development charge is payable with respect to an enlargement of the gross floor area of an existing industrial building where the gross floor area is enlarged by 50 percent or less.

3.8.2 If the gross floor area of an existing industrial building is enlarged by greater than 50 percent, the amount of the development charge payable in respect of the enlargement is the amount of the development charge that would otherwise be payable multiplied by the fraction determined as follows:

- (a) determine the amount by which the enlargement exceeds 50 percent of the gross floor area before the enlargement;
- (b) divide the amount determined under subsection 1) by the amount of the enlargement

3.8.3 For the purpose of Section 3.8 herein, "existing industrial building" is used as defined in the Regulation made pursuant to the Act.

3.8.4 The exemption for an existing industrial building provided by this section shall be applied to a maximum of fifty percent (50%) of the gross floor area before the first enlargement for which an exemption from the payment of development charges was granted pursuant to this By-law

3.9 Other Exemptions

Notwithstanding the provision of this by-law, development charges shall not be imposed with respect to:

- (a) Lands, buildings or structures used or to be used for a place of worship or for the purposes of a churchyard or cemetery exempt from taxation under the Assessment Act.
- (b) The development of non-residential farm buildings constructed for bona- fide farm uses except for any building constructed to accommodate an On-Farm Business which shall be considered to be an industrial building.
- (c) Any vacant lot established prior to the effective date of the respective By- laws for the former Townships of Adjala and Tosorontio, i.e. Adjala By-law 91-43 on November 22nd 1991 and Tosorontio By-law 93-37 on September 7th, 1993, shall receive a credit equal to the levy paid under By-law 91-43 or By-law 93-97, indexed to current values in accordance with prescribed index under the Act. In no case shall the amount of the credit exceed the charge for a single detached dwelling unit at the time of building permit issuance.

- (d) Long-term care home development as defined in subsection 2 (1) of the *Fixing Long-Term Care Home Act, 2021*;
- (e) Affordable housing as defined by subsection 4.1 (1) of the Act;
- (f) Non-profit housing as defined by subsection 4.2 (1) of the Act.

3.10 Rental Housing Development

Development charges payable for Rental Housing Developments, where all of the Dwelling Units are intended to be used as rented residential premises, shall be reduced based on the number of bedrooms in each Dwelling Unit as follows:

- (a) 3 or more bedrooms – 25% reduction.
- (b) 2 bedrooms – 20% reduction; and
- (c) all other quantities of bedrooms – 15% reduction.

Amount of Charges

Residential

- 3.11 The development charges set out in Schedule "B" shall be imposed on residential uses of lands, buildings or structures, including a dwelling unit accessory to a non-residential use and, in the case of a mixed-use building or structure, on the residential uses in the mixed use building or structure, according to the type of residential unit, and calculated with respect to each of the services according to the type of residential use.

Non-Residential

- 3.12 The development charges described in Schedule "B" to this by-law shall be imposed on non-residential uses of lands, buildings or structures, and, in the case of a mixed use building or structure, on the non-residential uses in the mixed use building or structure, and calculated with respect to each of the services according to the total floor area of the non-residential use.

Reduction of Development Charges for Redevelopment

- 3.13 Despite any other provisions of this By-law, where, as a result of the redevelopment of land, a building or structure existing on the same land within 60 months prior to the date of payment of development charges in regard to such redevelopment was, or is to be demolished, in whole or in

part, or converted from one principal use to another principal use on the same land, in order to facilitate the redevelopment, the development charges otherwise payable with respect to such redevelopment shall be reduced by the following amounts:

- (a) in the case of a residential building or structure, or in the case of a mixed-use building or structure, the residential uses in the mixed-use building or structure, an amount calculated by multiplying the applicable development charge under subsection 3.11 by the number, according to type, of dwelling units that have been or will be demolished or converted to another principal use; and
- (b) in the case of a non-residential building or structure or, in the case of mixed-use building or structure, the non-residential uses in the mixed-use building or structure, an amount calculated by multiplying the applicable development charges under subsection 3.12, by the gross floor area that has been or will be demolished or converted to another principal use;

provided that such amounts shall not exceed, in total, the amount of the development charges otherwise payable with respect to the redevelopment.

Time of Payment of Development Charges

- 3.14 The total amount of development charges shall be calculated and be payable pursuant to this Bylaw, in accordance with Section 26, Section 26.1, and Section 26.2 of the Act.
- 3.15 Where Section 26.1 and Section 26.2 of the Act do not apply, the total amount of development charges shall be calculated and be payable pursuant to this Bylaw as of the date the first building permit is issued.
- 3.16 Notwithstanding Sections 3.14 and 3.15 above, Council from time to time, and at any time, may enter into agreements providing for all or any part of a development charge to be paid before or after it would otherwise be payable, in accordance with section 27 of the Act.

Interest Payments

- 3.17 Where subsections 26.2(1) (a) or (b) of the Act applies, the Township may charge interest on the development charge from the date of the application referred to in the applicable clause to the date the development charge is payable under subsection 26.2(3) of the Act.

- 3.18 The Township may determine, by Council resolution or policy external to this Bylaw, interest rates in relation to subsection 3.17 of this Bylaw but will not exceed the maximum permissible rate outlined in the *DCA*.

4. PAYMENT BY SERVICES

- 4.1 Despite the payment required under subsections 3.11 and 3.12 above, Council may, by agreement, give a credit towards a development charge in exchange for work that relates to a service to which a development charge relates under this By-law.

5. INDEXING

- 5.1 Development charges imposed pursuant to this By-law shall be adjusted annually, without amendment to this By-law, on January 1st, in accordance with the prescribed index in the Act.

6. SCHEDULES

- 6.1 The following schedules shall form part of this By-law:

Schedule "A" - Components of Services Designated in Section 2.1

Schedule "B" - Residential and Non-Residential Development Charges

7. CONFLICTS

- 7.1 Where the Township and an owner or former owner have entered into an agreement with respect to land within the area to which this By-law applies, and a conflict exists between the provisions of this By-law and such agreement, the provisions of the agreement shall prevail to the extent that there is a conflict.
- 7.2 Notwithstanding section 7.1, where a development which is the subject of an agreement to which section 7.1 applies, is subsequently the subject of one or more of the actions described in subsection 3.4(a), an additional development charge in respect of the development permitted by the action shall be calculated, payable and collected in accordance with the provisions of this By-law if the development has the effect of increasing the need for services, unless such agreement provides otherwise.

8. SEVERABILITY

- 8.1 If, for any reason, any provision of this By-law is held to be invalid, it is hereby declared to be the intention of Council that all the remainder of this

By-law shall continue in full force and effect until repealed, re-enacted, amended or modified.

9. DATE BY-LAW IN FORCE

9.1 This By-law shall come into force and effect on June 10, 2026.

9.2 Nothing herein shall restrict the ability of Council to amend this By-law as it deems appropriate from time to time.

10. EXISTING BY-LAW REPEALED

10.1 That By-law 21-84 is hereby repealed as of the date and time of this By-law coming into effect.

11. REFERENCE

11.1 The headings inserted in this By-law are for convenience of reference only and shall not affect the construction or interpretation of this By-law.

ENACTMENT

THAT the provisions of this By-law shall take full force and effect with the passing hereof.

THAT notwithstanding anything contrary to the rules of procedure, this By-law be introduced and read a first and second time and be considered read a third time and finally passed this 10th day of June, 2026.

Scott W. Anderson, Mayor

Robin Reid, Clerk

SCHEDULE “A” TO BY-LAW 2026-027

COMPONENTS OF SERVICES DESIGNATED IN SUBSECTION 2.1

Township-wide Services

- Fire Protection Services
- Parks and Recreation
- Police Services
- Services Related to a Highway:
 - Public Works (Road Operations)
 - Roads and Related
- Land Acquisition
- Development Related Studies

SCHEDULE “B” TO BY-LAW 2026-027

SCHEDULE OF DEVELOPMENT CHARGES

Service	Residential				Non-Residential
	Single and Semi-Detached Dwelling	Other Multiples	Apartment – 2 Bedrooms +	Apartment – Bachelor and 1 Bedroom	(per Sq. M of Gross Floor Area)
Fire Protection Services	\$11,404	\$8,904	\$5,993	\$4,178	\$44.06
Parks & Recreation	\$3,439	\$2,685	\$1,807	\$1,260	\$0.00
Police Services	\$13	\$10	\$7	\$5	\$0.05
Development-Related Studies	\$625	\$488	\$328	\$229	\$2.41
Land Acquisition	\$1,561	\$1,219	\$820	\$572	\$2.45
Services Related To A Highway	\$6,845	\$5,344	\$3,597	\$2,508	\$26.64
TOTAL	\$23,887	\$18,650	\$12,552	\$8,752	\$75.61