



2021 Development Charges Update Study

County of Oxford

For Public Circulation and Comment

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List of Acronyms and Abbreviations

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



1. Introduction

1.1 Background

The County of Oxford (County) imposes development charges (D.C.s) to recover the increase in the needs for service arising from growth. The basis for the calculation of the County’s current residential and non-residential D.C.s are documented in the “Development Charges Background Study – Oxford County” dated April 23, 2019. This Background Study provides the supporting documentation for the County’s uniform County-Wide D.C. By-law and area-specific D.C. By-laws. The services covered, as well as the by-law number, are identified in Table 1-1 for the County-Wide and Area-Specific By-laws. The County’s current D.C.s for Single and Semi-Detached Dwellings and Non-Residential developments by municipal service and area are summarized in Table 1-2 and Table 1-3 respectively. These tables reflect the charges that are currently in force, in indexed 2020 dollars.

Table 1-1
County of Oxford
D.C. By-laws Overview

Municipality	By-law Applicable Area	By-laws	Services Covered
County of Oxford	County-Wide	6121-2019	- Administration Studies - Land Ambulance - Roads and Related - Waste Diversion - Library Services ¹
City of Woodstock	Area-Specific	6122-2019	- Water Services - Wastewater Services
Town of Tillsonburg	Area-Specific	6123-2019	
Town of Ingersoll	Area-Specific	6124-2019	
Township of East Zorra-Tavistock	Area-Specific	6125-2019	
Township of Norwich	Area-Specific	6126-2019	
Township of Zorra (Thamesford)	Area-Specific	6127-2019	
Township of Blandford Blenheim (Plattsville)	Area-Specific	6128-2019	
Township of Blandford Blenheim (Drumbo)	Area-Specific	6129-2019	
Township of Southwest Oxford (Mt. Elgin)	Area-Specific	6130-2019	

¹Library services are imposed in all areas excluding the City of Woodstock



Table 1-2
County of Oxford
Schedule of Single and Semi-Detached D.C.s (2020\$)

Municipality	Blandford-Blenheim (Plattsville)	Blandford-Blenheim (Drumbo)	East Zorra-Tavistock (Tavistock)	Ingersoll	Norwich (Norwich)	Tillsonburg	South-West Oxford (Mt. Elgin)	Zorra (Thamesford)
County-Wide Services								
Administration Studies	96	96	96	96	96	96	96	96
Land Ambulance	307	307	307	307	307	307	307	307
Roads and Related	2,727	2,727	2,727	2,727	2,727	2,727	2,727	2,727
Waste Diversion	29	29	29	29	29	29	29	29
Library Services	422	422	422	422	422	422	422	422
Area-Specific Services								
Water Services	5,556	-	1,215	1,399	1,682	1,599	5,925	6,302
Wastewater Services	14,441	4,121	10,897	5,566	7,942	4,818	61	-
Total County-Wide D.C.s	3,581	3,581	3,581	3,581	3,581	3,581	3,581	3,581
Total Area-Specific D.C.s	19,997	4,121	12,112	6,965	9,624	6,417	5,986	6,302
Total Fully Services Areas	23,578	7,702	15,693	10,546	13,205	9,998	9,567	9,883

Table 1-3
County of Oxford
Schedule of Non-Residential D.C.s (2020\$)

Municipality	Blandford-Blenheim (Plattsville)	Blandford-Blenheim (Drumbo)	East Zorra-Tavistock (Tavistock)	Ingersoll	Norwich (Norwich)	Tillsonburg	South-West Oxford (Mt. Elgin)	Zorra (Thamesford)
County-Wide Services								
Administration Studies	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37
Land Ambulance	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18
Roads and Related	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52
Waste Diversion	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
Library Services	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38
Area-Specific Services								
Water Services	25.93	-	4.27	4.65	5.96	7.46	17.13	20.93
Wastewater Services	67.40	10.52	38.26	18.51	28.14	22.48	0.17	-
Total County-Wide D.C.s	12.60	12.60	12.60	12.60	12.60	12.60	12.60	12.60
Total Area-Specific D.C.s	93.33	10.52	42.53	23.16	34.10	29.94	17.30	20.93
Total Fully Services Areas	105.93	23.12	55.13	35.76	46.70	42.54	29.90	33.53

1.2 Existing Policies (Rules)

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

1.2.1 Payment in any Particular Case

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



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

1.2.2 Determination of the Amount of the Charge

The following conventions were adopted:

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



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

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

The non-residential D.C. is calculated on a square meter of gross floor area (G.F.A.) basis. Charges applicable to wind turbine developments are deemed equivalent to a residential single detached unit, as it relates to Administration Services, Land Ambulance and Roads and Related Services only (there are no area-specific D.C. charged by the County for wind turbine developments).

1.2.3 Application to Land Redevelopment

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

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

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



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

1.2.4 Exemptions (full or partial)

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

Statutory exemptions

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

Non-statutory exemptions

- A Place of Worship exempt under S.3 of the *Assessment Act*, R.S.O. 1990, c. A31, as amended;
- A Public Hospital under the *Public Hospitals Act*, R.S.O. 1990, c. P.40, as amended;
- Farm buildings;
- Industrial buildings;
- Private Schools;
- Temporary buildings or structures;
- Affordable housing;
- Temporary dwelling units;



- Long-term care homes; and
- Lands designated as “Central Business District” and “Entrepreneurial District” in The City of Woodstock, The Town of Tillsonburg and The Town of Ingersoll.

1.2.5 Indexing

All of the D.C. by-laws provide for the mandatory indexing of the D.C.s annually on April 1st, in accordance with the most recent twelve month change in the Statistics Canada Quarterly, “Construction Price Statistics”.

1.2.6 By-law Duration

All D.C. by-laws will expire on June 26, 2024 unless it is repealed by Council at an earlier date.

1.2.7 Date Charge Payable

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

1.2.8 D.C. Spatial Applicability

The D.C.A. historically has provided the opportunity for a municipality to impose municipal-wide charges and/or area-specific charges. Section 2(7) and 2(8) of the D.C.A. provide that a D.C. by-law may apply to the entire municipality or only part of it and more than one D.C. by-law may apply to the same area. Amendments to the D.C.A. now require municipalities to consider the application of municipal-wide and area-specific D.C.s s.20(2)(c.1) requires Council to consider the use of more than one D.C. by-law to reflect different needs from services in different areas.

It was deemed in the County’s 2019 D.C. Background Study that area specific by-laws were suitable for urban (water and wastewater) services in addition to the area-specific application of the Library Services charge. The recommendations of the study were to:

- Apply municipal-wide D.C.s for Administration Services, Roads and Related Services, Land Ambulance and Waste Diversion; and



- Apply area-specific D.C.s for Library¹, Water and Wastewater Services.

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

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

- A D.C. for rental housing and institutional developments will pay the charge in six equal annual installments, with the first payment commencing on the date of occupancy. A D.C. for non-profit housing developments will pay the charge in 21 equal annual installments. A municipality may charge interest on the installments. Any unpaid D.C. amounts may be added to the property and collected as taxes.
- The determination of the D.C. for all developments occurring within two years of a Site Plan or Zoning By-law Amendment planning approval shall be determined based on the D.C.s in effect on the date the planning application was made. These provisions only apply to Site Plan and Zoning By-law Amendment planning applications received on or after January 1, 2020. Developments arising from planning application approvals not fitting these criteria, or if the building permit arising from these planning approvals is issued two-years or more after the planning application approval, the D.C. is determined based on the provisions of the D.C. by-law.

In early 2020, the Province released Bill 197 (*COVID-19 Economic Recovery Act*), an omnibus bill amending numerous statutes, including the D.C.A. and *Planning Act*. This

¹ Library Services are considered to be an area specific service as the D.C.s associated with the service do not apply to the City of Woodstock. However, the D.C.s for Library Services are enforced under the County-wide by-law (i.e. By-law 6121-2019).



Bill also revised some of the proposed amendments included in the *More Homes, More Choice Act*. The *COVID-19 Economic Recovery Act* received Royal Assent on July 21, 2020 and the sections pertaining to the D.C.A. were proclaimed on September 18, 2020. The following provides a summary of the changes to the D.C.A. that are now in effect:

List of D.C. Eligible Services

- The D.C.A. previously defined ineligible services for D.C.s. The amendments to the D.C.A. now defined the services that are eligible for inclusion in a D.C. by-law. The following summarizes the D.C. eligible services:
 - Water supply services, including distribution and treatment services;
 - Wastewater services, including sewers and treatment services;
 - Storm water drainage and control services;
 - Services related to a highway;
 - Electrical power services;
 - Toronto-York subway extension, as defined in subsection 5.1(1);
 - Transit services other than the Toronto-York subway extension;
 - Waste diversion services;
 - Policing services;
 - Fire protection services;
 - Ambulance services;
 - Library Services;
 - Long-term care services;
 - Parks and recreation services (excluding the acquisition of land for parks);
 - Public health services;
 - Childcare and early years services;
 - Housing services;
 - *Provincial Offences Act* services;
 - Services related to emergency preparedness;
 - Services related to airports, but only in the Regional Municipality of Waterloo; and
 - Additional services as prescribed.



10% Statutory Deduction

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

Classes of D.C. Services

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

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

Statutory Exemptions

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



Transition

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

1.4 Purpose of this Document

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

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

The following Chapters of this Study include:

- Chapter 2 – Anticipated Development
- Chapter 3 – Revisions to the Anticipated Capital Needs
- Chapter 4 – Revised D.C. Calculation and Schedule of Charges
- Chapter 5 – D.C. Policy Recommendations and D.C. By-law Rules
- Chapter 6 – Asset Management Plan and Long-Term Capital and Operating Costs
- Chapter 7 – Process for Adoption of the Amending Development Charges By-law
- Appendix A to J – Draft Amending D.C. By-laws
- Appendix K – Cash Flow Calculations



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

The notice of the Public Meeting will be advertised in accordance with the requirements of the D.C.A., i.e. 20 clear-days prior to the public meeting. This background study document will be released for public review and posted on the County's website in accordance with provisions of the D.C.A. on January 22, 2021. The statutory public meeting will be held on February 24, 2021. A presentation will be made to the public regarding the recommendations of this Study, and Council will receive oral and written comments on the matter.

It is anticipated that Council will consider for adoption the proposed amending by-law after the 60-day period from the release of the D.C. Background Study has been satisfied. The intended date for passage of the D.C. by-law is March 24, 2021. It is proposed that the amending D.C. by-law will come into effect on April 1, 2021.

1.5 Summary of Proposed Amendments

Other than the changes identified within this section, all other D.C. policies (i.e. rules) contained in each of the County's area-specific by-laws and County-wide by-law remain unchanged through this process.

1.5.1 Area-Specific By-laws

1.5.1.1 D.C.A. Amendments

The amendments encompassing the updates required to the area-specific by-laws resulting from the amendments to the D.C.A. (as outlined in Section 1.3) are outlined in Chapter 5 which presents the changes to the D.C. by-law collection policies and statutory exemptions applicable to all area-specific by-laws. Through this study process, there are no updates provided to the underlying capital costs to the services provided for the area-specific by-laws (i.e. water and wastewater services).



1.5.2 County-Wide By-law

1.5.2.1 D.C.A. Amendments

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

1.5.2.2 Revisions to Capital Cost Estimates by Service

Changes to the capital costs for the increase in need for service have been made to Administration Studies/Growth-Related Studies to include the cost of this D.C. by-law amendment process. This change is summarized in Section 3.1.



2. Anticipated Development

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

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

Table 2-1
County of Oxford
2019 D.C. Background Study – Growth Forecast Summary

Time Horizon	Residential		Non-Residential	
	Net Population	Residential Units	Employment ¹	Sq.m. of GFA
Mid 2019	116,117	48,188	49,140	n/a
Mid 2029	131,512	55,005	53,997	n/a
Mid 2041	149,581	62,196	60,514	n/a
Incremental Change				
10-year (2019-2029)	15,395	6,817	4,857	462,800
22-year (2019-2041)	33,464	14,008	11,374	1,093,900

1. Excludes NFPOW and WAH



3. Revisions to the Anticipated Capital Needs

The 2019 D.C. Background Study adopted by Council in the passing of the County's D.C. by-laws justified the maximum amount that could be charged for residential and non-residential development. The study and by-laws identified anticipated capital needs for recovery through D.C.s for Administration Studies, Land Ambulance Services, Roads and Related Services, Library Services, Waste Diversion Services, Water Services, and Wastewater Service.

The following sections summarize the amendments made to capital projects and D.C. eligible capital costs for Administration Studies, Library Services, Land Ambulance Services, and Waste Diversion Services comprising the D.C. amendment. No changes to the capital projects or D.C. eligible costs have been proposed for Roads and Related Services, Water Services, or Wastewater Services.

3.1 Administration Studies

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

- Secondary Planning and Servicing Studies, 2019;
- Comprehensive Review Phase 1, 2019;
- OP Review Growth Related Studies, 2019-2020;
- Secondary Planning Studies, 2019-2020;
- Affordable Housing Needs Study, 2020;
- New County OP and Related Studies, 2022-2023;
- D.C. Background Study, 2023 and 2028;
- D.C. Update Study, 2020;
- OP Review Growth Related Studies, 2028; and
- OP Review Studies, 2028.



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

- Roads and Related – 84.6%
- Library Services – 5.5%
- Land Ambulance Services – 8.7%
- Waste Diversion Services – 1.1%

The gross capital cost of the studies included within the Growth-Related Studies class of service is \$1.6 million. To reflect the benefit to existing development of these studies, \$565,000 has been removed from the calculation of the charge. A further deduction of \$56,500 is made to the D.C. eligible capital costs in recognition of the benefit that the general growth-related studies have towards non-D.C. eligible services. In recognition of the reserve fund balance, \$405,000 has been deducted and an additional \$150,000 has been included for the unfunded portion of 2014 D.C. by-law projects. This results in a net D.C. eligible cost of \$750,500 included in the calculation of the charge.

The allocation of the net growth-related costs between residential and non-residential development is 77% residential and 23% non-residential based on the weighted average residential and non-residential allocations for each of the benefitting services.

3.2 Library Services

This study serves to remove the statutory 10% statutory deduction that is no longer required for Library Services under the amended D.C.A. No additional changes have been made to the capital costs. This results in the total gross capital costs for Library Services remaining at \$1.7 million from the 2019 D.C. Background Study.

Of these costs, a reduction of \$516,900 has been applied in recognition of the existing reserve fund balance. An additional \$72,800 has been included in the calculation of the charge to account for the unfunded portion of 2014 D.C. by-law projects. After these adjustments, a net \$1.3 million in D.C. eligible costs have been included in the calculation of the charge.



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

3.3 Land Ambulance Services

Updates included in this study required for Land Ambulance Services consist of the removal of the 10% deduction. Through this study process, there are no required updates to any of the underlying costs of the included D.C. eligible projects.

This results in the gross capital costs included for Land Ambulance Services to remain at \$2.8 million. Deductions of \$177,700 and \$301,800 are made in recognition of the benefit to development beyond the forecast period and the benefit to existing development, respectively. A further \$314,000 is deducted to reflect the existing reserve fund balances, resulting in a total of \$2.0 million being included in the calculation of the charge.

Net growth-related capital costs for Land Ambulance Services have been allocated between future residential and non-residential development based on the relationship of incremental population and employment growth over the 10-year forecast period (i.e. 76% residential and 24% non-residential).

3.4 Waste Diversion Services

The updates that have been made to Waste Diversion services involve the removal of the 10% reduction. All capital projects that were included in the 2019 D.C. Background Study remain unaltered. As such, the total gross capital costs for consideration remains at \$1.2 million.

From this \$1.2 million, \$123,600 has been deducted to account for the benefits to development beyond the 10-year forecast period. A further reduction of \$775,800 has been applied to recognize the benefit to existing development. In total, a net \$253,800 in D.C. eligible costs have been included in the calculation of the charge.

The D.C. recoverable costs are allocated 70% to residential development and 30% to non-residential development based on the anticipated residential and non-residential



properties for which waste diversion collections will be provided for over the 10-year forecast period.

3.5 Summary

Table 3-1 summarizes the total change in D.C. eligible costs for services and classes of service described in Sections 3.1 to 3.4 compared to the D.C. eligible costs included in the 2019 D.C. Background Study. There have been no other changes to D.C. eligible costs other than those described in Sections 3.1 to 3.4. In aggregate, D.C. eligible capital costs of \$385,500 have been added to the calculation of the charge.

Table 3-1
County of Oxford
D.C.-eligible Cost Comparison

Service/Class	2019 D.C. Study	2021 By-law Amendment	Change (\$)
Municipal Wide Services/Class of Service:			
Library Services	1,216,714	1,288,362	71,648
Land Ambulance Services	1,803,236	2,031,251	228,015
Waste Diversion Services	228,389	253,766	25,377
Administration Studies (Growth-Related Studies)	689,941	750,449	60,508
Total	3,938,280	4,323,828	385,548



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

Prj.No	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Services to Which Project Relates	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Other Deductions (to recognize benefit to non-D.C. services)	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
								Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share	Non-Residential Share
										Service Specific Share		
2019-2028												
1	Secondary Planning and Servicing Studies											
	Secondary Planning and Servicing Studies	2019	Roads and Related	126,947	-	3,174	123,773	31,737		92,037	69,948	22,089
	Secondary Planning and Servicing Studies	2019	Library Services	8,312	-	208	8,104	2,078		6,026	5,725	301
	Secondary Planning and Servicing Studies	2019	Land Ambulance Services	13,104	-	328	12,777	3,276		9,501	7,220	2,280
	Secondary Planning and Servicing Studies	2019	Waste Diversion Services	1,637	-	41	1,596	409		1,187	831	356
	Subtotal			150,000	-	3,750	146,250	37,500	-	108,750	83,724	25,026
2	Comprehensive Review Phase 1											
	Comprehensive Review Phase 1	2019	Roads and Related	50,779	-	1,269	49,509	12,695		36,815	27,979	8,836
	Comprehensive Review Phase 1	2019	Library Services	3,325	-	83	3,242	831		2,410	2,290	121
	Comprehensive Review Phase 1	2019	Land Ambulance Services	5,242	-	131	5,111	1,310		3,800	2,888	912
	Comprehensive Review Phase 1	2019	Waste Diversion Services	655	-	16	638	164		475	332	142
	Subtotal			60,000	-	1,500	58,500	15,000	-	43,500	33,489	10,011
3	OP Review Growth Related Studies											
	OP Review Growth Related Studies	2019-2020	Roads and Related	84,631	-	2,116	82,516	21,158		61,358	46,632	14,726
	OP Review Growth Related Studies	2019-2020	Library Services	5,541	-	139	5,403	1,385		4,017	3,816	201
	OP Review Growth Related Studies	2019-2020	Land Ambulance Services	8,736	-	218	8,518	2,184		6,334	4,814	1,520
	OP Review Growth Related Studies	2019-2020	Waste Diversion Services	1,091	-	27	1,064	273		791	554	237
	Subtotal			100,000	-	2,500	97,500	25,000	-	72,500	55,816	16,684
4	Secondary Planning Studies											
	Secondary Planning Studies	2019-2020	Roads and Related	296,210	-	7,405	288,804	74,052		214,752	163,212	51,540
	Secondary Planning Studies	2019-2020	Library Services	19,394	-	485	18,909	4,848		14,060	13,357	703
	Secondary Planning Studies	2019-2020	Land Ambulance Services	30,577	-	764	29,812	7,644		22,168	16,848	5,320
	Secondary Planning Studies	2019-2020	Waste Diversion Services	3,820	-	95	3,724	955		2,769	1,939	831
	Subtotal			350,000	-	8,750	341,250	87,500	-	253,750	195,355	58,395
5	Affordable Housing Needs Study											
	Affordable Housing Needs Study	2020	Roads and Related	63,474	-	1,587	61,887	15,868		46,018	34,974	11,044
	Affordable Housing Needs Study	2020	Library Services	4,156	-	104	4,052	1,039		3,013	2,862	151
	Affordable Housing Needs Study	2020	Land Ambulance Services	6,552	-	164	6,388	1,638		4,750	3,610	1,140
	Affordable Housing Needs Study	2020	Waste Diversion Services	819	-	20	798	205		593	415	178
	Subtotal			75,000	-	1,875	73,125	18,750	-	54,375	41,862	12,513
6	New County OP and Related Studies											
	New County OP and Related Studies	2022-2023	Roads and Related	550,104	-	27,505	522,599	275,052		247,547	188,136	59,411
	New County OP and Related Studies	2022-2023	Library Services	36,017	-	1,801	34,216	18,009		16,208	15,397	810
	New County OP and Related Studies	2022-2023	Land Ambulance Services	56,785	-	2,839	53,946	28,392		25,553	19,420	6,133
	New County OP and Related Studies	2022-2023	Waste Diversion Services	7,094	-	355	6,739	3,547		3,192	2,235	958
	Subtotal			650,000	-	32,500	617,500	325,000	-	292,500	225,188	67,312
7	D.C. Background Study											
	D.C. Background Study	2023	Roads and Related	33,853	-	-	33,853	-		33,853	25,728	8,125
	D.C. Background Study	2023	Library Services	2,216	-	-	2,216	-		2,216	2,106	111
	D.C. Background Study	2023	Land Ambulance Services	3,494	-	-	3,494	-		3,494	2,656	839
	D.C. Background Study	2023	Waste Diversion Services	437	-	-	437	-		437	306	131
	Subtotal			40,000	-	-	40,000	-	-	40,000	30,795	9,205



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

Prj.No	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Services to Which Project Relates	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Other Deductions (to recognize benefit to non-D.C. services)	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
								Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share	Non-Residential Share
2019-2028										Service Specific Share		
8	D.C. Background Study											
	D.C. Background Study	2028	Roads and Related	33,853	-	-	33,853	-	-	33,853	25,728	8,125
	D.C. Background Study	2028	Library Sevices	2,216	-	-	2,216	-	-	2,216	2,106	111
	D.C. Background Study	2028	Land Ambulance Services	3,494	-	-	3,494	-	-	3,494	2,656	839
	D.C. Background Study	2028	Waste Diversion Services	437	-	-	437	-	-	437	306	131
	Subtotal			40,000	-	-	40,000	-	-	40,000	30,795	9,205
9	D.C. Update Study											
	D.C. Update Study	2020	Roads and Related	10,162	-	-	10,162	-	-	10,162	7,723	2,439
	D.C. Update Study	2020	Library Sevices	665	-	-	665	-	-	665	632	33
	D.C. Update Study	2020	Land Ambulance Services	1,049	-	-	1,049	-	-	1,049	797	252
	D.C. Update Study	2020	Waste Diversion Services	131	-	-	131	-	-	131	92	39
	Subtotal			12,008	-	-	12,008	-	-	12,008	9,245	2,763
10	OP Review Growth Related Studies											
	OP Review Growth Related Studies	2028	Roads and Related	63,474	-	1,587	61,887	15,868	-	46,018	34,974	11,044
	OP Review Growth Related Studies	2028	Library Sevices	4,156	-	104	4,052	1,039	-	3,013	2,862	151
	OP Review Growth Related Studies	2028	Land Ambulance Services	6,552	-	164	6,388	1,638	-	4,750	3,610	1,140
	OP Review Growth Related Studies	2028	Waste Diversion Services	819	-	20	798	205	-	593	415	178
	Subtotal			75,000	-	1,875	73,125	18,750	-	54,375	41,862	12,513
11	OP Review Studies											
	OP Review Studies	2028	Roads and Related	63,474	-	3,174	60,300	31,737	-	28,563	21,708	6,855
	OP Review Studies	2028	Library Sevices	4,156	-	208	3,948	2,078	-	1,870	1,777	94
	OP Review Studies	2028	Land Ambulance Services	6,552	-	328	6,225	3,276	-	2,948	2,241	708
	OP Review Studies	2028	Waste Diversion Services	819	-	41	778	409	-	368	258	111
	Subtotal			75,000	-	3,750	71,250	37,500	-	33,750	25,983	7,767
	Reserve Fund Balance						(405,039)			(405,039)	(311,828)	(93,210)
	Unfunded Projects						149,980			149,980	115,466	34,514
	Total			1,627,008	-	56,500	1,315,449	565,000	-	750,449	577,751	172,698

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

Service:	Share of Study Cost
Roads and Related	84.6%
Library Sevices	5.5%
Land Ambulance Services	8.7%
Waste Diversion Services	1.1%



Infrastructure Costs Covered in the D.C. Calculation – Land Ambulance Services

Prj.No	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share	Non-Residential Share
	2019-2028								76%	24%
1	NPV of Principal Payments - Mill Street EMS Station	2019-2023	853,733	-	853,733	256,120		597,613	454,186	143,427
2	NPV of Interest Payments - Mill Street EMS Station	2019-2023	77,144		77,144	23,143		54,001	41,041	12,960
3	Unfunded Post-Period Benefit - Mill St EMS Station (Growth Share)	2019	258,660		258,660	-		258,660	196,582	62,078
4	Ambulances (5)	2019-2028	1,508,580	173,538	1,335,042	-		1,335,042	1,014,632	320,410
5	Equipped Paramedics (13)	2019-2028	36,400	4,187	32,213	-		32,213	24,482	7,731
6	Master Plan Update	2027-2028	90,000	-	90,000	22,500		67,500	51,300	16,200
								-		
	Reserve Fund Balance				(291,094)			(291,094)	(221,232)	(69,863)
	Reserve Fund Adjustment				(22,684)			(22,684)	(17,240)	(5,444)
	Total		2,824,518	177,725	2,333,014	301,763	-	2,031,251	1,543,751	487,500

1. Costs for studies and interest have not been counted against the historical level of service cap



Infrastructure Costs Covered in the D.C. Calculation – Waste Diversion Services

Prj .No	Increased Service Needs Attributable to Anticipated Development 2019-2028	Timing (year)	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 70%	Non-Residential Share 30%
1	Waste Recovery and Reduction Technology Procurement Vendor Evaluation	2019	1,004,671	123,566	881,105	775,824		105,280	73,696	31,584
2	Provision for Waste Diversion Collection Contract	2019-2028	148,486	-	148,486	-		148,486	103,940	44,546
	Total		1,153,157	123,566	1,029,590	775,824	-	253,766	177,636	76,130



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

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

The D.C. cash-flow calculations for the County-wide services and classes of service assessed over the 10-year forecast period (i.e. Growth-Related Studies, Waste Diversion Services, Land Ambulance Services and Roads and Related Services) are summarized in Table 4-1. Table 4-2 summarizes the cash-flow calculations for Library Services, which are provided in all areas except the City of Woodstock over the 10-year forecast period. Tables 4-3 to 4-11 present the calculations for Water and Wastewater services in the County's various systems over the 10-year planning horizon. All of the calculations provided in Tables 4-1 to 4-11 are presented in 2019 dollars.

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

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



Table 4-12 summarizes the calculated schedule of charges, reflecting the maximum D.C.s by residential dwelling type, per sq.m. of G.F.A. for non-residential development, and per wind turbine development, denoted in 2019\$ values. The calculated rates are also presented in Table 4-13 indexed to 2021\$ to reflect anticipated implementation timing of April 1, 2021. The D.C.s in Table 4-13 are presented based on estimated indexing that would be applied on April 1, 2021 (i.e. +2.3% estimated indexing). Actual indexing will be based on the most recent twelve month change in the Statistics Canada Quarterly, “Construction Price Statistics” on April 1, 2021.

Table 4-14 compares the County’s existing County-wide charges (indexed to 2021\$ values) to the charges proposed herein (as presented in Table 4-13), for a single detached residential dwelling unit and per sq.m. of G.F.A. for non-residential development. The calculated County-wide charges are \$3,734 for a single detached residential dwelling unit and \$13.07 per sq.m. of non-residential G.F.A. The proposed residential charge for a single detached dwelling unit represents an 1.9% increase (+\$71/unit) from the current charges (in 2021\$ values). The proposed charge for non-residential development represents an 1.3% increase (+\$0.17/sq.m.) over the current charges (in 2021\$ values).



Table 4-1
County of Oxford
Amended D.C. Calculation – County-Wide 10-year Services (2019\$)

SERVICE/CLASS	2019\$ D.C.-Eligible Cost		2019\$ D.C.-Eligible Cost	
	Residential	Non-Residential	SDU	per m ²
	\$	\$	\$	\$
Growth-Related Studies				
Roads and Related	482,688	152,428	85	0.33
Library Sevices	39,504	2,079	7	0.00
Land Ambulance Services	49,826	15,734	9	0.03
Waste Diversion Services	5,733	2,457	1	0.01
Subtotal	577,751	172,698	102	0.37
Waste Diversion	177,636	76,130	31	0.16
Land Ambulance	1,543,751	487,500	328	1.27
Roads and Related	14,955,067	4,722,653	2,651	10.22
TOTAL	17,254,205	5,458,981	3,112	12.03
Financing Costs	\$340,119	\$107,357		
D.C.-Eligible Capital Cost	17,594,324	\$5,566,338		
10-Year Gross Population/GFA Growth (sq.m.)	17,304	462,800		
Cost Per Capita/Non-Residential GFA (sq.m.)	\$1,016.78	\$12.03		
By Residential Unit Type				
	P.P.U.			
Single and Semi-Detached Dwelling	3.061	\$3,112		
Apartments - 2 Bedrooms +	1.632	\$1,659		
Apartments - Bachelor and 1 Bedroom	1.104	\$1,123		
Other Multiples	1.923	\$1,955		



Table 4-2
County of Oxford
Amended D.C. Calculation – Area-Specific (excl. Woodstock) 10-year Services (2019\$)

SERVICE/CLASS	2019\$ D.C.-Eligible Cost		2019\$ D.C.-Eligible Cost	
	Residential	Non-Residential	SDU	per m ²
Library Services	\$ 1,223,944	\$ 64,418	\$ 434	\$ 0.40
TOTAL	1,223,944	64,418	434	0.40
Financing Costs	(\$1,191)	(\$63)		
D.C.-Eligible Capital Cost	1,222,753	64,355		
10-Year Gross Population/GFA Growth (sq.m.)	8,628	161,400		
Cost Per Capita/Non-Residential GFA (sq.m.)	\$141.72	\$0.40		
<u>By Residential Unit Type</u>	<u>P.P.U.</u>			
Single and Semi-Detached Dwelling	3.061	\$434		
Apartments - 2 Bedrooms +	1.632	\$231		
Apartments - Bachelor and 1 Bedroom	1.104	\$156		
Other Multiples	1.923	\$273		

Table 4-3
County of Oxford
Amended D.C. Calculation – Area-Specific – Woodstock 10-year Services (2019\$)

SERVICE/CLASS	2019\$ D.C.-Eligible Cost		2019\$ D.C.-Eligible Cost	
	Residential	Non-Residential	SDU	per m ²
<u>Woodstock</u>	\$	\$	\$	\$
Water	4,805,706	1,962,894	1,695	6.70
Wastewater	8,660,300	3,537,306	3,054	11.73
TOTAL	13,466,007	5,500,200	4,749	18.43
Financing Costs	(5,594)	55,918		
D.C.-Eligible Capital Cost	13,460,413	5,556,118		
Buildout Gross Population/GFA Growth (sq.m.)	8,676	301,400		
Cost Per Capita/Non-Residential GFA (sq.m.)	\$1,551.45	\$18.43		
<u>By Residential Unit Type</u>	<u>P.P.U.</u>			
Single and Semi-Detached Dwelling	3.061	\$4,749		
Apartments - 2 Bedrooms +	1.632	\$2,532		
Apartments - Bachelor and 1 Bedroom	1.104	\$1,713		
Other Multiples	1.923	\$2,983		



Table 4-4
County of Oxford
Amended D.C. Calculation – Area-Specific – Tillsonburg 10-year Services (2019\$)

SERVICE/CLASS	2019\$ D.C.-Eligible Cost		2019\$ D.C.-Eligible Cost	
	Residential	Non-Residential	SDU	per m ²
<u>Tillsonburg</u>	\$	\$	\$	\$
Water	1,155,814	325,999	1,554	7.25
Wastewater	3,251,833	917,184	4,682	21.85
TOTAL	4,407,648	1,243,183	6,236	29.10
Financing Costs	265,787	75,082		
D.C.-Eligible Capital Cost	4,673,435	1,318,265		
Buildout Gross Population/GFA Growth (sq,m.)	2,294	45,300		
Cost Per Capita/Non-Residential GFA (sq.m.)	\$2,037.24	\$29.10		
By Residential Unit Type	P.P.U.			
Single and Semi-Detached Dwelling	3.061	\$6,236		
Apartments - 2 Bedrooms +	1.632	\$3,325		
Apartments - Bachelor and 1 Bedroom	1.104	\$2,249		
Other Multiples	1.923	\$3,918		

Table 4-5
County of Oxford
Amended D.C. Calculation – Area-Specific – Ingersoll 10-year Services (2019\$)

SERVICE/CLASS	2019\$ D.C.-Eligible Cost		2019\$ D.C.-Eligible Cost	
	Residential	Non-Residential	SDU	per m ²
<u>Ingersoll</u>	\$	\$	\$	\$
Water	914,384	355,594	1,360	4.52
Wastewater	3,665,531	1,425,484	5,409	17.99
TOTAL	4,579,915	1,781,078	6,769	22.51
Financing Costs	33,001	12,896		
D.C.-Eligible Capital Cost	4,612,915	1,793,974		
Buildout Gross Population/GFA Growth (sq,m.)	2,086	79,700		
Cost Per Capita/Non-Residential GFA (sq.m.)	\$2,211.37	\$22.51		
By Residential Unit Type	P.P.U.			
Single and Semi-Detached Dwelling	3.061	\$6,769		
Apartments - 2 Bedrooms +	1.632	\$3,609		
Apartments - Bachelor and 1 Bedroom	1.104	\$2,441		
Other Multiples	1.923	\$4,252		



Table 4-6
County of Oxford
Amended D.C. Calculation – Area-Specific – Plattsville 10-year Services (2019\$)

SERVICE/CLASS	2019\$ D.C.-Eligible Cost		2019\$ D.C.-Eligible Cost	
	Residential	Non-Residential	SDU	per m ²
<u>Plattsville</u>	\$	\$	\$	\$
Water	600,139	52,186	5,399	25.20
Wastewater	1,562,958	135,909	14,034	65.50
TOTAL	2,163,097	188,095	19,433	90.70
Financing Costs	27,163	2,365		
D.C.-Eligible Capital Cost	2,190,260	190,461		
Buildout Gross Population/GFA Growth (sq.m.)	345	2,100		
Cost Per Capita/Non-Residential GFA (sq.m.)	\$6,348.58	\$90.70		
By Residential Unit Type	P.P.U.			
Single and Semi-Detached Dwelling	3.061	\$19,433		
Apartments - 2 Bedrooms +	1.632	\$10,361		
Apartments - Bachelor and 1 Bedroom	1.104	\$7,009		
Other Multiples	1.923	\$12,208		

Table 4-7
County of Oxford
Amended D.C. Calculation – Area-Specific – Drumbo 10-year Services (2019\$)

SERVICE/CLASS	2019\$ D.C.-Eligible Cost		2019\$ D.C.-Eligible Cost	
	Residential	Non-Residential	SDU	per m ²
<u>Drumbo</u>	\$	\$	\$	\$
Wastewater	251,714	13,248	4,005	10.22
TOTAL	251,714	13,248	4,005	10.22
Financing Costs	789	42		
D.C.-Eligible Capital Cost	\$252,503	\$13,290		
Buildout Gross Population/GFA Growth (sq.m.)	193	1,300		
Cost Per Capita/Non-Residential GFA (sq.m.)	\$1,308.31	\$10.22		
By Residential Unit Type	P.P.U.			
Single and Semi-Detached Dwelling	3.061	\$4,005		
Apartments - 2 Bedrooms +	1.632	\$2,135		
Apartments - Bachelor and 1 Bedroom	1.104	\$1,444		
Other Multiples	1.923	\$2,516		



Table 4-8
County of Oxford
Amended D.C. Calculation – Area-Specific – Tavistock 10-year Services (2019\$)

SERVICE/CLASS	2019\$ D.C.-Eligible Cost		2019\$ D.C.-Eligible Cost	
	Residential	Non-Residential	SDU	per m ²
	\$	\$	\$	\$
<u>Tavistock</u>				
Water	278,883	38,029	1,181	4.15
Wastewater	2,519,943	343,629	10,590	37.19
TOTAL	2,798,825	381,658	11,771	41.33
Financing Costs	19,908	2,732		
D.C.-Eligible Capital Cost	2,818,733	384,390		
Buildout Gross Population/GFA Growth (sq,m.)	733	9,300		
Cost Per Capita/Non-Residential GFA (sq.m.)	\$3,845.48	\$41.33		
By Residential Unit Type	P.P.U.			
Single and Semi-Detached Dwelling	3.061	\$11,771		
Apartments - 2 Bedrooms +	1.632	\$6,276		
Apartments - Bachelor and 1 Bedroom	1.104	\$4,245		
Other Multiples	1.923	\$7,395		

Table 4-9
County of Oxford
Amended D.C. Calculation – Area-Specific – Norwich 10-year Services (2019\$)

SERVICE/CLASS	2019\$ D.C.-Eligible Cost		2019\$ D.C.-Eligible Cost	
	Residential	Non-Residential	SDU	per m ²
	\$	\$	\$	\$
<u>Norwich</u>				
Water	312,685	50,902	1,635	5.79
Wastewater	1,437,463	234,006	7,718	27.35
TOTAL	1,750,148	284,908	9,353	33.14
Financing Costs	61,755	10,050		
D.C.-Eligible Capital Cost	1,811,903	294,958		
Buildout Gross Population/GFA Growth (sq,m.)	593	8,900		
Cost Per Capita/Non-Residential GFA (sq.m.)	\$3,055.49	\$33.14		
By Residential Unit Type	P.P.U.			
Single and Semi-Detached Dwelling	3.061	\$9,353		
Apartments - 2 Bedrooms +	1.632	\$4,987		
Apartments - Bachelor and 1 Bedroom	1.104	\$3,373		
Other Multiples	1.923	\$5,876		



Table 4-10
County of Oxford
Amended D.C. Calculation – Area-Specific – Thamesford 10-year Services (2019\$)

SERVICE/CLASS	2019\$ D.C.-Eligible Cost		2019\$ D.C.-Eligible Cost	
	Residential	Non-Residential	SDU	per m ²
	\$	\$	\$	\$
<u>Thamesford</u>				
Water	731,861	72,382	6,124	20.34
TOTAL	731,861	72,382	6,124	20.34
Financing Costs	8,407	831		
D.C.-Eligible Capital Cost	740,269	73,213		
Buildout Gross Population/GFA Growth (sq.m.)	370	3,600		
Cost Per Capita/Non-Residential GFA (sq.m.)	\$2,000.73	\$20.34		
By Residential Unit Type	P.P.U.			
Single and Semi-Detached Dwelling	3.061	\$6,124		
Apartments - 2 Bedrooms +	1.632	\$3,265		
Apartments - Bachelor and 1 Bedroom	1.104	\$2,209		
Other Multiples	1.923	\$3,847		

Table 4-11
County of Oxford
Amended D.C. Calculation – Area-Specific – Mt. Elgin 10-year Services (2019\$)

SERVICE/CLASS	2019\$ D.C.-Eligible Cost		2019\$ D.C.-Eligible Cost	
	Residential	Non-Residential	SDU	per m ²
	\$	\$	\$	\$
<u>Mount Elgin</u>				
Water	647,120	88,244	5,758	16.65
Wastewater	6,508	887	59	0.17
TOTAL	653,628	89,131	5,817	16.82
Financing Costs	86	12		
D.C.-Eligible Capital Cost	653,714	89,143		
Buildout Gross Population/GFA Growth (sq.m.)	344	5,300		
Cost Per Capita/Non-Residential GFA (sq.m.)	\$1,900.33	\$16.82		
By Residential Unit Type	P.P.U.			
Single and Semi-Detached Dwelling	3.061	\$5,817		
Apartments - 2 Bedrooms +	1.632	\$3,101		
Apartments - Bachelor and 1 Bedroom	1.104	\$2,098		
Other Multiples	1.923	\$3,654		



Table 4-12
County of Oxford
Amended Schedule of Development Charges (2019\$)

Service/Class	RESIDENTIAL				NON-RESIDENTIAL	
	Single and Semi-Detached Dwelling	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	Other Multiples	(per sq.m. of Gross Floor Area)	(per Wind Turbine)
County Wide Services/Classes of Service:						
Growth-Related Studies	102	54	37	64	0.37	102
Land Ambulance	328	175	118	206	1.27	328
Roads and Related	2,651	1,413	956	1,665	10.22	2,651
Library Services	434	231	156	273	0.40	-
Waste Diversion	31	17	11	20	0.16	-
Total County Wide Services/Classes of Service	3,546	1,890	1,278	2,228	12.43	3,081
Urban Area Specific Services						
Woodstock						
Water	1,695	904	611	1,065	6.70	-
Wastewater	3,054	1,628	1,101	1,919	11.73	-
Tilsonburg						
Water	1,554	829	560	976	7.25	-
Wastewater	4,682	2,496	1,689	2,941	21.85	-
Ingersoll						
Water	1,360	725	491	854	4.52	-
Wastewater	5,409	2,884	1,951	3,398	17.99	-
Plattsville						
Water	5,399	2,879	1,947	3,392	25.20	-
Wastewater	14,034	7,482	5,062	8,817	65.50	-
Drumbo						
Water	-	-	-	-	-	-
Wastewater	4,005	2,135	1,444	2,516	10.22	-
Tavistock						
Water	1,181	630	426	742	4.15	-
Wastewater	10,590	5,646	3,819	6,653	37.19	-
Norwich						
Water	1,635	872	590	1,027	5.79	-
Wastewater	7,718	4,115	2,784	4,849	27.35	-
Thamesford						
Water	6,124	3,265	2,209	3,847	20.34	-
Wastewater	-	-	-	-	-	-
Mount Elgin						
Water	5,758	3,070	2,077	3,617	16.65	-
Wastewater	59	31	21	37	0.17	-

¹ The charge for Library services does not apply in Woodstock.



Table 4-13
County of Oxford
Amended Schedule of Development Charges (2021\$)

Service/Class	RESIDENTIAL				NON-RESIDENTIAL	
	Single and Semi-Detached Dwelling	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	Other Multiples	(per sq.m. of Gross Floor Area)	(per Wind Turbine)
County Wide Services/Classes of Service:						
Growth-Related Studies	108	57	39	67	0.39	108
Land Ambulance	346	184	124	217	1.33	346
Roads and Related	2,790	1,488	1,007	1,753	10.76	2,790
Library Services ¹	457	243	164	287	0.42	-
Waste Diversion	33	18	12	21	0.17	-
Total County Wide Services/Classes of Service	3,734	1,990	1,346	2,345	13.07	3,244
Urban Area Specific Services						
Woodstock						
Water	1,785	952	643	1,121	7.06	-
Wastewater	3,216	1,714	1,159	2,020	12.35	-
Tilsonburg						
Water	1,636	873	590	1,028	7.64	-
Wastewater	4,930	2,628	1,778	3,097	23.00	-
Ingersoll						
Water	1,432	763	517	899	4.76	-
Wastewater	5,695	3,037	2,054	3,578	18.94	-
Plattsville						
Water	5,685	3,031	2,050	3,571	26.53	-
Wastewater	14,776	7,878	5,330	9,283	68.96	-
Drumbo						
Water	-	-	-	-	0.00	-
Wastewater	4,217	2,248	1,520	2,649	10.76	-
Tavistock						
Water	1,243	663	449	781	4.37	-
Wastewater	11,150	5,945	4,021	7,005	39.15	-
Norwich						
Water	1,721	918	621	1,081	6.10	-
Wastewater	8,126	4,333	2,931	5,105	28.79	-
Thamesford						
Water	6,448	3,438	2,326	4,050	21.41	-
Wastewater	-	-	-	-	0.00	-
Mount Elgin						
Water	6,063	3,232	2,187	3,808	17.53	-
Wastewater	62	33	22	39	0.18	-

¹ The charge for Library services does not apply in Woodstock.



Table 4-14
County of Oxford
Comparison of Current and Amended County-Wide D.C.s (2021\$)

Service/Class	Current	2020 D.C. By-law Amendment	Change (\$)	Change (%)
<i>Residential Single and Semi-Detached Dwelling</i>				
County Wide Services/Classes of Service:				
Growth-Related Studies	98	108	10	10.2%
Land Ambulance	314	346	32	10.2%
Roads and Related	2,790	2,790	-	0.0%
Library Services ¹	432	457	25	5.8%
Waste Diversion	29	33	4	13.8%
Total County Wide Services/Classes of Service	3,663	3,734	71	1.9%
<i>Non-Residential (per sq. m. of Gross Floor Area)</i>				
County Wide Services/Classes of Service:				
Growth-Related Studies	0.38	0.39	0.01	2.6%
Land Ambulance	1.21	1.33	0.12	9.9%
Roads and Related	10.76	10.76	-	0.0%
Library Services ¹	0.39	0.42	0.03	7.7%
Waste Diversion	0.16	0.17	0.01	6.3%
Total County Wide Services/Classes of Service	12.90	13.07	0.17	1.3%

¹ The charge for Library services does not apply in Woodstock.

Section 7.3.4 of the 2019 D.C. Background Study identifies that for the purposes of funding non-statutory exemptions for Farm Buildings, a separate lower charge has been calculated. This lower charge being reflective of the lower demand for service and density of development. This charge remains unchanged from the 2019 D.C. Background Study at \$0.33 per sq.m. of G.F.A. in 2019\$ values.



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

The County's current D.C. by-laws provide for uniform County-wide and area-specific recovery of growth-related costs. D.C.s are imposed for Administration Studies (Growth-Related Studies), Land Ambulance, Roads and Related Services, Library Services and Waste Diversion Services though one by-law (By-law 6121-2019). D.C.s for urban services (i.e. Water and Wastewater Services) are provided under separate by-laws for each respective area (as outlined in Table 1-1). The intent of the amendment does not alter the County's policy for the imposition of D.C.s County-wide and area-specific D.C. by-laws.

Other than those policy revisions identified in Sections 5.1 and 5.2, all other rules and polices contained within the County-wide and area-specific by-laws remain unchanged.

5.1 D.C. Calculation and Collection Policies

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

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

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

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



permit is issued after the two-year period of application approval, then the amount is determined at building permit issuance.

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

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

5.2 Statutory Exemptions

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

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

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

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



- The first residential building/dwelling, containing at least one dwelling unit, constructed on a vacant parcel of land after April 1, 2021, and for which development charges were paid.

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

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

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

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



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

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



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

6.1 Introduction

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

The A.M.P. shall,

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

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

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

(d) be prepared in the prescribed manner.

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

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

- \$18.0 million in total annualized expenditures; and
- Incremental operating revenues of \$16.6 million and existing operating revenues of \$189.9 million, totaling \$206.5 million by the end of the period.

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



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

Description	2028 (Total)
Expenditures (Annualized)	
Annual Debt Payment on Non-Growth Related Capital	\$2,441,687
Annual Debt Payment on Post Period Capital ¹	\$1,733,813
Lifecycle:	
Annual Lifecycle - County Wide Services	\$636,898
Annual Lifecycle - Area Specific Tax-Supported Services	\$61,678
Annual Lifecycle - Area Specific Services ²	\$1,303,201
Sub-Total - Annual Lifecycle	\$2,001,778
Incremental Operating Costs (for D.C. Services)	\$13,584,574
Total Expenditures	\$18,028,039
Revenue (Annualized)	
Total Existing Revenue ³	\$189,920,158
Incremental Tax and Non-Tax Revenue (User Fees, Fines, Licences, etc.)	\$16,604,508
Total Revenues	\$206,524,666

¹ Interim Debt Financing for Post Period Benefit

² All infrastructure costs included in Area Specific by-laws have

³ As per Sch. 10 of FIR

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

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



Table 6-2
County of Oxford
Operating and Capital Expenditure Impacts for Future Capital Expenditures

SERVICE/CLASS	ANNUAL LIFECYCLE EXPENDITURES	ANNUAL OPERATING EXPENDITURES	TOTAL ANNUAL EXPENDITURES
Land Ambulance	229,451	1,508,205	1,737,656
Growth-Related Studies	-	-	-
Waste Diversion	22,052	468,792	490,844
Library	39,626	395,375	435,001
Roads and Related	407,447	3,160,453	3,567,899
Water Services	195,916	4,426,200	4,622,116
Wastewater Services	1,107,285	3,625,550	4,732,836
Total	2,001,778	13,584,574	15,586,352



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

If approved, the changes provided herein will form part of the 2019 D.C. Background Study. Appendices A through J to this D.C. Update Study include the draft Amending D.C. By-laws being presented for Council's consideration. The D.C. Update Study and draft Amending D.C. By-laws will be presented to the public at separate public meetings of Council to solicit public input on the proposed Amending D.C. by-laws.

It is anticipated that Council will consider for adoption the proposed amending by-laws at a subsequent meeting of Council on March 24, 2021, witnessing the 60-day period between the release of the D.C. Background Study and the passage of the Amending D.C. By-laws. It is proposed that all Amending D.C. By-laws will come into effect on April 1, 2021.

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

“Approve the Development Charges Update Study dated January 22, 2021, subject to further annual review during the capital budget process;”

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

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



Appendix A

Draft Amending County-Wide Development Charge By-law

COUNTY OF OXFORD
BY-LAW NO. XXXX-2021

County of Oxford

By-Law No. XXXX-2021

A By-law to Amend the County-Wide Development Charges By-law 6121-2019 for the County of Oxford

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

AND WHEREAS the Council of the County of Oxford (hereinafter called “the Council”) has determined that certain amendments should be made to the County-Wide Development Charge By-law of the County of Oxford, being By-law 6121-2019;

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

AND WHEREAS the Council of the County of Oxford has given notice and held a public meeting in accordance with the Act; and

AND WHEREAS the Council, at its meeting of March 24, 2021, approved a report dated January 22, 2021 entitled “2021 Development Charge Update Study”.

NOW THEREFORE THE COUNCIL OF THE COUNTY OF OXFORD ENACTS AS FOLLOWS:

1. By-law 6121-2019 is hereby amended as follows:

a. Section 4 is deleted and replaced with the following:

(1) Notwithstanding Section 3 above, no Development Charges shall be imposed with respect to Developments or portions of Developments as follows:

(a) The enlargement of an existing dwelling unit;

(b) the creation of a maximum of two additional dwelling units in an existing single detached dwelling or structure ancillary to such dwelling. The total gross floor area of the additional dwelling unit or units must be less than or equal to the gross floor area of the dwelling unit already in the existing residential building/dwelling;

(c) the creation of additional dwelling units equal to the greater of one or 1% of the existing dwelling units in an existing residential rental building containing four or more dwelling units or within a structure ancillary to such residential building;

(d) the creation of one additional dwelling unit in any other existing

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residential building/dwelling or within a structure ancillary to such residential building/dwelling. The gross floor area of the additional dwelling unit must be less than or equal to the gross floor area of the smallest dwelling unit already in the existing residential building/dwelling; or

- (e) the creation of a second dwelling unit in a proposed new Single Detached, Semi-Detached or Row Townhouse dwelling or in a building ancillary to such dwelling, subject to the following restrictions:

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

- (2) For the purposes of Subsection 4(1) “existing residential building/dwelling”, means:

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

- (3) In addition to the restrictions outlined in Subsection 4(1)(e), for the purposes of the exemption for an additional residential unit in a building ancillary to a proposed new Single Detached, Semi-Detached or Row Townhouse Dwelling, the proposed new Single Detached, Semi-Detached or Row Townhouse Dwelling must be located on a parcel of land on which no other

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Single Detached, Semi-Detached or Row Townhouse dwelling is or would be located.

- (4) For the purposes of Subsection 4(1)(e), “parcel of land” means a lot or block within a registered plan of subdivision or draft plan of subdivision or any land that may be legally conveyed under the exemption provided in clause 50 (3) (b) or clause 50 (5) (a) of the *Planning Act*.
- b. The following Subsections are added to Section 5 of the by-law:
- (5) Notwithstanding Subsection 5(1), development charges for rental housing and institutional developments are due and payable in 6 equal installments commencing with the first installment payable on the date of occupancy, and each subsequent installment, including interest, payable on the anniversary date each year thereafter.
 - (6) Notwithstanding Subsection 5(1), development charges for non-profit housing developments are due and payable in 21 installments commencing with the first installment payable on the date of occupancy, and each subsequent installment, including interest, payable on the anniversary date each year thereafter.
 - (7) Notwithstanding subsections 5(1) and 5(3), where the development of land results from the approval of a Site Plan or Zoning By-law Amendment application received on or after January 1, 2020, and the approval of the application occurred within 2 years of building permit issuance, the Development Charges under Section 2 shall be calculated based on the rates set out in Schedule “B” on the date of the planning application, including interest. Where both planning applications apply, Development Charges under Section 2 shall be calculated on the rates, including interest, set out in Schedule “B” on the date of the later planning application.
 - (8) Interest for the purposes of Subsections 5(5), 5(6), and 5(7) shall be determined as the Bank of Canada Prime Interest Rate plus 2% as at the April 1st immediately prior to:
 - (a) The date of building permit issuance for installment payments under Section 26.1 of the Act for rental housing, institutional development, and non-profit housing; or
 - (b) The date a Site Plan or Zoning By-law Amendment application for an approval of development was made under subsection 41(4) or 34 of the *Planning Act* regarding the determination of the charge

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under Section 26.2 of the Act.

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

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objective is to provide housing;

- (b) a corporation without share capital to which the *Canada Not-for-profit Corporation Act* applies, that is in good standing under that Act and whose primary objective is to provide housing; or
 - (c) a non-profit housing co-operative that is in good standing under the *Co-operative Corporations Act*,
- c. Schedule "A" is deleted and the attached Schedule "A" substitutes therefore.
 - d. Schedule "B" is deleted and the attached Schedule "B" substitutes therefore.
 - e. This By-law shall come into force and effect on April 1, 2021.

READ a first and second time this 24th day of March, 2021.

READ a third time and finally passed in Open Council this 24th day of March, 2021.

WARDEN

CLERK

COUNTY OF OXFORD
BY-LAW NO. XXXX-2021

SCHEDULE "A"

TO BY-LAW NO. XXXX-2021

DESIGNATED MUNICIPAL SERVICES UNDER THIS BY-LAW

- (1) Roads and Related Services
- (2) Land Ambulance Services
- (3) Waste Diversion Services
- (4) Library Services

DESIGNATED MUNICIPAL CLASSES OF SERVICES UNDER THIS BY-LAW

- (1) Growth-Related Studies

COUNTY OF OXFORD
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SCHEDULE “B”

TO BY-LAW NO. XXXX-2021

SCHEDULE OF DEVELOPMENT CHARGES

Service	RESIDENTIAL				NON-RESIDENTIAL	
	Single and Semi-Detached Dwelling	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	Other Multiples	(per sq.m. of Gross Floor Area)	(per Wind Turbine)
County Wide Services:						
Growth-Related Studies	102	54	37	64	0.37	102
Land Ambulance	328	175	118	206	1.27	328
Roads and Related	2,651	1,413	956	1,665	10.22	2,651
Library Services ¹	434	231	156	273	0.40	-
Waste Diversion	31	17	11	20	0.16	-
Total County Wide Services	3,546	1,890	1,278	2,228	12.43	3,081

¹ The charge for Library services does not apply in Woodstock.



Appendix B

Draft Amending Area-Specific Development Charge By-law for the City of Woodstock

COUNTY OF OXFORD
BY-LAW NO. XXXX-2021

County of Oxford

By-Law No. XXXX-2021

A By-law to Amend the Woodstock Water and Wastewater Area-Specific Development Charges By-law 6122-2019 for the County of Oxford

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

AND WHEREAS the Council of the County of Oxford (hereinafter called “the Council”) has determined that certain amendments should be made to the Woodstock Water and Wastewater Area-Specific Development Charge By-law of the County of Oxford, being By-law 6122-2019;

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

AND WHEREAS the Council of the County of Oxford has given notice and held a public meeting in accordance with the Act; and

AND WHEREAS the Council, at its meeting of March 24, 2021, approved a report dated January 22, 2021 entitled “2021 Development Charge Update Study”.

NOW THEREFORE THE COUNCIL OF THE COUNTY OF OXFORD ENACTS AS FOLLOWS:

1. By-law 6122-2019 is hereby amended as follows:

a. Section 4 is deleted and replaced with the following:

(1) Notwithstanding Section 3 above, no Development Charges shall be imposed with respect to Developments or portions of Developments as follows:

(a) The enlargement of an existing dwelling unit;

(b) the creation of a maximum of two additional dwelling units in an existing single detached dwelling or structure ancillary to such dwelling. The total gross floor area of the additional dwelling unit or units must be less than or equal to the gross floor area of the dwelling unit already in the existing residential building/dwelling;

(c) the creation of additional dwelling units equal to the greater of one or 1% of the existing dwelling units in an existing residential rental building containing four or more dwelling units or within a structure ancillary to such residential building;

COUNTY OF OXFORD
BY-LAW NO. XXXX-2021

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

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

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

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BY-LAW NO. XXXX-2021

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

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

COUNTY OF OXFORD
BY-LAW NO. XXXX-2021

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

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

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

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

c. This By-law shall come into force and effect on April 1, 2021.

READ a first and second time this 24th day of March, 2021.

READ a third time and finally passed in Open Council this 24th day of March, 2021.

WARDEN

CLERK



Appendix C

Draft Amending Area-Specific By-law for the Town of Tillsonburg

COUNTY OF OXFORD
BY-LAW NO. XXXX-2021

County of Oxford

By-Law No. XXXX-2021

A By-law to Amend the Tillsonburg Water and Wastewater Area-Specific Development Charges By-law 6123-2019 for the County of Oxford

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

AND WHEREAS the Council of the County of Oxford (hereinafter called “the Council”) has determined that certain amendments should be made to the Tillsonburg Water and Wastewater Area-Specific Development Charge By-law of the County of Oxford, being By-law 6123-2019;

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

AND WHEREAS the Council of the County of Oxford has given notice and held a public meeting in accordance with the Act; and

AND WHEREAS the Council, at its meeting of March 24, 2021, approved a report dated January 22, 2021 entitled “2021 Development Charge Update Study”.

NOW THEREFORE THE COUNCIL OF THE COUNTY OF OXFORD ENACTS AS FOLLOWS:

1. By-law 6123-2019 is hereby amended as follows:

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

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BY-LAW NO. XXXX-2021

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

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

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

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BY-LAW NO. XXXX-2021

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

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

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BY-LAW NO. XXXX-2021

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

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

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

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

c. This By-law shall come into force and effect on April 1, 2021.

READ a first and second time this 24th day of March, 2021.

READ a third time and finally passed in Open Council this 24th day of March, 2021.

WARDEN

CLERK



Appendix D

Draft Amending Area-Specific Development Charge By-law for the Town of Ingersoll

COUNTY OF OXFORD
BY-LAW NO. XXXX-2021

County of Oxford

By-Law No. XXXX-2021

A By-law to Amend the Ingersoll Water and Wastewater Area-Specific Development Charges By-law 6124-2019 for the County of Oxford

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

AND WHEREAS the Council of the County of Oxford (hereinafter called “the Council”) has determined that certain amendments should be made to the Ingersoll Water and Wastewater Area-Specific Development Charge By-law of the County of Oxford, being By-law 6124-2019;

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

AND WHEREAS the Council of the County of Oxford has given notice and held a public meeting in accordance with the Act; and

AND WHEREAS the Council, at its meeting of March 24, 2021, approved a report dated January 22, 2021 entitled “2021 Development Charge Update Study”.

NOW THEREFORE THE COUNCIL OF THE COUNTY OF OXFORD ENACTS AS FOLLOWS:

1. By-law 6124-2019 is hereby amended as follows:

a. Section 4 is deleted and replaced with the following:

(1) Notwithstanding Section 3 above, no Development Charges shall be imposed with respect to Developments or portions of Developments as follows:

(a) The enlargement of an existing dwelling unit;

(b) the creation of a maximum of two additional dwelling units in an existing single detached dwelling or structure ancillary to such dwelling. The total gross floor area of the additional dwelling unit or units must be less than or equal to the gross floor area of the dwelling unit already in the existing residential building/dwelling;

(c) the creation of additional dwelling units equal to the greater of one or 1% of the existing dwelling units in an existing residential rental building containing four or more dwelling units or within a structure ancillary to such residential building;

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BY-LAW NO. XXXX-2021

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

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

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

COUNTY OF OXFORD
BY-LAW NO. XXXX-2021

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

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

COUNTY OF OXFORD
BY-LAW NO. XXXX-2021

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

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

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

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

c. This By-law shall come into force and effect on April 1, 2021.

READ a first and second time this 24th day of March, 2021.

READ a third time and finally passed in Open Council this 24th day of March, 2021.

WARDEN

CLERK



Appendix E

Draft Amending Area-Specific Development Charge By-law for the Township of Blandford- Blenheim (Plattsville)

COUNTY OF OXFORD
BY-LAW NO. XXXX-2021

County of Oxford

By-Law No. XXXX-2021

A By-law to Amend the Plattsville Water and Wastewater Area-Specific Development Charges By-law 6128-2019 for the County of Oxford

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

AND WHEREAS the Council of the County of Oxford (hereinafter called “the Council”) has determined that certain amendments should be made to the Plattsville Water and Wastewater Area-Specific Development Charge By-law of the County of Oxford, being By-law 6128-2019;

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

AND WHEREAS the Council of the County of Oxford has given notice and held a public meeting in accordance with the Act; and

AND WHEREAS the Council, at its meeting of March 24, 2021, approved a report dated January 22, 2021 entitled “2021 Development Charge Update Study”.

NOW THEREFORE THE COUNCIL OF THE COUNTY OF OXFORD ENACTS AS FOLLOWS:

1. By-law 6128-2019 is hereby amended as follows:

a. Section 4 is deleted and replaced with the following:

(1) Notwithstanding Section 3 above, no Development Charges shall be imposed with respect to Developments or portions of Developments as follows:

(a) The enlargement of an existing dwelling unit;

(b) the creation of a maximum of two additional dwelling units in an existing single detached dwelling or structure ancillary to such dwelling. The total gross floor area of the additional dwelling unit or units must be less than or equal to the gross floor area of the dwelling unit already in the existing residential building/dwelling;

(c) the creation of additional dwelling units equal to the greater of one or 1% of the existing dwelling units in an existing residential rental building containing four or more dwelling units or within a structure ancillary to such residential building;

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

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

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

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

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

COUNTY OF OXFORD
BY-LAW NO. XXXX-2021

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

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

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

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

c. This By-law shall come into force and effect on April 1, 2021.

READ a first and second time this 24th day of March, 2021.

READ a third time and finally passed in Open Council this 24th day of March, 2021.

WARDEN

CLERK



Appendix F

Draft Amending Area Specific Development Charge By-law for the Township of Blandford- Blenheim (Drumbo)

COUNTY OF OXFORD
BY-LAW NO. XXXX-2021

County of Oxford

By-Law No. XXXX-2021

A By-law to Amend the Drumbo Water and Wastewater Area-Specific Development Charges By-law 6129-2019 for the County of Oxford

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

AND WHEREAS the Council of the County of Oxford (hereinafter called “the Council”) has determined that certain amendments should be made to the Drumbo Water and Wastewater Area-Specific Development Charge By-law of the County of Oxford, being By-law 6129-2019;

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

AND WHEREAS the Council of the County of Oxford has given notice and held a public meeting in accordance with the Act; and

AND WHEREAS the Council, at its meeting of March 24, 2021, approved a report dated January 22, 2021 entitled “2021 Development Charge Update Study”.

NOW THEREFORE THE COUNCIL OF THE COUNTY OF OXFORD ENACTS AS FOLLOWS:

1. By-law 6129-2019 is hereby amended as follows:

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

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BY-LAW NO. XXXX-2021

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

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

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

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BY-LAW NO. XXXX-2021

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

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

COUNTY OF OXFORD
BY-LAW NO. XXXX-2021

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

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

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

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

c. This By-law shall come into force and effect on April 1, 2021.

READ a first and second time this 24th day of March, 2021.

READ a third time and finally passed in Open Council this 24th day of March, 2021.

WARDEN

CLERK



Appendix G

Draft Amending Area Specific Development Charge By-law for the Township of East Zorra-Tavistock (Tavistock)

COUNTY OF OXFORD
BY-LAW NO. XXXX-2021

County of Oxford

By-Law No. XXXX-2021

A By-law to Amend the Tavistock Water and Wastewater Area-Specific Development Charges By-law 6125-2019 for the County of Oxford

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

AND WHEREAS the Council of the County of Oxford (hereinafter called “the Council”) has determined that certain amendments should be made to the Tavistock Water and Wastewater Area-Specific Development Charge By-law of the County of Oxford, being By-law 6125-2019;

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

AND WHEREAS the Council of the County of Oxford has given notice and held a public meeting in accordance with the Act; and

AND WHEREAS the Council, at its meeting of March 24, 2021, approved a report dated January 22, 2021 entitled “2021 Development Charge Update Study”.

NOW THEREFORE THE COUNCIL OF THE COUNTY OF OXFORD ENACTS AS FOLLOWS:

1. By-law 6125-2019 is hereby amended as follows:

a. Section 4 is deleted and replaced with the following:

(1) Notwithstanding Section 3 above, no Development Charges shall be imposed with respect to Developments or portions of Developments as follows:

(a) The enlargement of an existing dwelling unit;

(b) the creation of a maximum of two additional dwelling units in an existing single detached dwelling or structure ancillary to such dwelling. The total gross floor area of the additional dwelling unit or units must be less than or equal to the gross floor area of the dwelling unit already in the existing residential building/dwelling;

(c) the creation of additional dwelling units equal to the greater of one or 1% of the existing dwelling units in an existing residential rental building containing four or more dwelling units or within a structure ancillary to such residential building;

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BY-LAW NO. XXXX-2021

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

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

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

COUNTY OF OXFORD
BY-LAW NO. XXXX-2021

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

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

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BY-LAW NO. XXXX-2021

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

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

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

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

c. This By-law shall come into force and effect on April 1, 2021.

READ a first and second time this 24th day of March, 2021.

READ a third time and finally passed in Open Council this 24th day of March, 2021.

WARDEN

CLERK



Appendix H

Draft Amending Area-Specific Development Charge By-law for the Township of Norwich (Norwich)

COUNTY OF OXFORD
BY-LAW NO. XXXX-2021

County of Oxford

By-Law No. XXXX-2021

A By-law to Amend the Norwich Water and Wastewater Area-Specific Development Charges By-law 6126-2019 for the County of Oxford

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

AND WHEREAS the Council of the County of Oxford (hereinafter called “the Council”) has determined that certain amendments should be made to the Norwich Water and Wastewater Area-Specific Development Charge By-law of the County of Oxford, being By-law 6126-2019;

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

AND WHEREAS the Council of the County of Oxford has given notice and held a public meeting in accordance with the Act; and

AND WHEREAS the Council, at its meeting of March 24, 2021, approved a report dated January 22, 2021 entitled “2021 Development Charge Update Study”.

NOW THEREFORE THE COUNCIL OF THE COUNTY OF OXFORD ENACTS AS FOLLOWS:

1. By-law 6126-2019 is hereby amended as follows:

a. Section 4 is deleted and replaced with the following:

(1) Notwithstanding Section 3 above, no Development Charges shall be imposed with respect to Developments or portions of Developments as follows:

(a) The enlargement of an existing dwelling unit;

(b) the creation of a maximum of two additional dwelling units in an existing single detached dwelling or structure ancillary to such dwelling. The total gross floor area of the additional dwelling unit or units must be less than or equal to the gross floor area of the dwelling unit already in the existing residential building/dwelling;

(c) the creation of additional dwelling units equal to the greater of one or 1% of the existing dwelling units in an existing residential rental building containing four or more dwelling units or within a structure ancillary to such residential building;

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BY-LAW NO. XXXX-2021

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

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

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

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

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

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

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

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

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

c. This By-law shall come into force and effect on April 1, 2021.

READ a first and second time this 24th day of March, 2021.

READ a third time and finally passed in Open Council this 24th day of March, 2021.

WARDEN

CLERK



Appendix I

Draft Amending Area-Specific Development Charge By-law for the Township of Zorra (Thamesford)

COUNTY OF OXFORD
BY-LAW NO. XXXX-2021

County of Oxford

By-Law No. XXXX-2021

A By-law to Amend the Thamesford Water and Wastewater Area-Specific Development Charges By-law 6127-2019 for the County of Oxford

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

AND WHEREAS the Council of the County of Oxford (hereinafter called “the Council”) has determined that certain amendments should be made to the Thamesford Water and Wastewater Area-Specific Development Charge By-law of the County of Oxford, being By-law 6127-2019;

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

AND WHEREAS the Council of the County of Oxford has given notice and held a public meeting in accordance with the Act; and

AND WHEREAS the Council, at its meeting of March 24, 2021, approved a report dated January 22, 2021 entitled “2021 Development Charge Update Study”.

NOW THEREFORE THE COUNCIL OF THE COUNTY OF OXFORD ENACTS AS FOLLOWS:

1. By-law 6127-2019 is hereby amended as follows:

a. Section 4 is deleted and replaced with the following:

(1) Notwithstanding Section 3 above, no Development Charges shall be imposed with respect to Developments or portions of Developments as follows:

(a) The enlargement of an existing dwelling unit;

(b) the creation of a maximum of two additional dwelling units in an existing single detached dwelling or structure ancillary to such dwelling. The total gross floor area of the additional dwelling unit or units must be less than or equal to the gross floor area of the dwelling unit already in the existing residential building/dwelling;

(c) the creation of additional dwelling units equal to the greater of one or 1% of the existing dwelling units in an existing residential rental building containing four or more dwelling units or within a structure ancillary to such residential building;

COUNTY OF OXFORD
BY-LAW NO. XXXX-2021

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

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

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

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

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

COUNTY OF OXFORD
BY-LAW NO. XXXX-2021

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

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

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

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

c. This By-law shall come into force and effect on April 1, 2021.

READ a first and second time this 24th day of March, 2021.

READ a third time and finally passed in Open Council this 24th day of March, 2021.

WARDEN

CLERK



Appendix J

Draft Amending Area-Specific Development Charge By-law for the Township of South- West Oxford (Mt. Elgin)

COUNTY OF OXFORD
BY-LAW NO. XXXX-2021

County of Oxford

By-Law No. XXXX-2021

A By-law to Amend the Mt. Elgin Water and Wastewater Area-Specific Development Charges By-law 6130-2019 for the County of Oxford

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

AND WHEREAS the Council of the County of Oxford (hereinafter called “the Council”) has determined that certain amendments should be made to the Mt. Elgin Water and Wastewater Area-Specific Development Charge By-law of the County of Oxford, being By-law 6130-2019;

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

AND WHEREAS the Council of the County of Oxford has given notice and held a public meeting in accordance with the Act; and

AND WHEREAS the Council, at its meeting of March 24, 2021, approved a report dated January 22, 2021 entitled “2021 Development Charge Update Study”.

NOW THEREFORE THE COUNCIL OF THE COUNTY OF OXFORD ENACTS AS FOLLOWS:

1. By-law 6130-2019 is hereby amended as follows:

a. Section 4 is deleted and replaced with the following:

(1) Notwithstanding Section 3 above, no Development Charges shall be imposed with respect to Developments or portions of Developments as follows:

(a) The enlargement of an existing dwelling unit;

(b) the creation of a maximum of two additional dwelling units in an existing single detached dwelling or structure ancillary to such dwelling. The total gross floor area of the additional dwelling unit or units must be less than or equal to the gross floor area of the dwelling unit already in the existing residential building/dwelling;

(c) the creation of additional dwelling units equal to the greater of one or 1% of the existing dwelling units in an existing residential rental building containing four or more dwelling units or within a structure ancillary to such residential building;

COUNTY OF OXFORD
BY-LAW NO. XXXX-2021

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

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

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

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BY-LAW NO. XXXX-2021

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

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

COUNTY OF OXFORD
BY-LAW NO. XXXX-2021

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

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

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

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

c. This By-law shall come into force and effect on April 1, 2021.

READ a first and second time this 24th day of March, 2021.

READ a third time and finally passed in Open Council this 24th day of March, 2021.

WARDEN

CLERK



Appendix K

Cash-Flow Calculations



Cash Flow Calculation – Roads and Related Services

Cash Flow Calculation - Roads - Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Population Growth	\$865.91	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per Capita per Year Inflated at (3%) Starting in 2020			D.C. Reserve Fund Interest Earnings/ (Cost)	
2019	(1,796,063)	4,841,711	4,841,711		1,730	\$865.91	1,498,367	(5,139,407)	(104,032)	(5,243,439)
2020	(5,243,439)	2,007,770	2,068,003		1,730	891.89	1,543,318	(5,768,124)	(165,173)	(5,933,297)
2021	(5,933,297)	599,376	635,878		1,730	918.64	1,589,617	(4,979,557)	(163,693)	(5,143,250)
2022	(5,143,250)	646,876	706,858		1,730	946.20	1,637,306	(4,212,803)	(140,341)	(4,353,143)
2023	(4,353,143)	703,876	792,218		1,730	974.59	1,686,425	(3,458,937)	(117,181)	(3,576,118)
2024	(3,576,118)	956,956	1,109,374		1,730	1,003.82	1,737,018	(2,948,474)	(97,869)	(3,046,343)
2025	(3,046,343)	646,876	772,403		1,730	1,033.94	1,789,128	(2,029,618)	(76,139)	(2,105,757)
2026	(2,105,757)	523,104	643,352		1,730	1,064.96	1,842,802	(906,307)	(45,181)	(951,488)
2027	(951,488)	523,104	662,653		1,730	1,096.91	1,898,086	283,946	(10,013)	273,932
2028	273,932	1,709,358	2,230,324		1,730	1,129.81	1,955,029	(1,363)	1,363	(0)
Total		13,159,005	14,462,774	-	17,304		17,177,097		(918,260)	

Note: Numbers may not add due to rounding

Cash Flow Calculation - Roads - Non-Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$10.22	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		per sq.m. per Year Inflated at (3%) Starting in 2020			D.C. Reserve Fund Interest Earnings/ (Cost)	
2019	(567,178)	1,528,961	1,528,961		46,280	10.224	473,168	(1,622,971)	(32,852)	(1,655,823)
2020	(1,655,823)	634,033	653,053		46,280	10.531	487,364	(1,821,513)	(52,160)	(1,873,673)
2021	(1,873,673)	189,277	200,803		46,280	10.847	501,984	(1,572,492)	(51,692)	(1,624,184)
2022	(1,624,184)	204,277	223,218		46,280	11.172	517,044	(1,330,359)	(44,318)	(1,374,677)
2023	(1,374,677)	222,277	250,174		46,280	11.507	532,555	(1,092,296)	(37,005)	(1,129,300)
2024	(1,129,300)	302,197	350,329		46,280	11.852	548,532	(931,097)	(30,906)	(962,003)
2025	(962,003)	204,277	243,917		46,280	12.208	564,988	(640,932)	(24,044)	(664,976)
2026	(664,976)	165,191	203,164		46,280	12.574	581,938	(286,202)	(14,268)	(300,470)
2027	(300,470)	165,191	209,259		46,280	12.952	599,396	89,667	(3,162)	86,505
2028	86,505	539,797	704,313		46,280	13.340	617,378	(430)	430	(0)
Total		4,155,475	4,567,192	-	462,800		5,424,346		(289,977)	

Note: Numbers may not add due to rounding



Cash Flow Calculation – Library Services

Cash Flow Calculation - Library - Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Population Growth	\$141.72	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per Capita per Year Inflated at (3%) Starting in 2020			D.C. Reserve Fund Interest Earnings/ (Cost)	
2019	421,941	71,341	71,341	222,744	863	\$141.72	122,275	250,131	3,360	253,491
2020	253,491	71,341	73,481	215,989	863	145.97	125,944	89,964	1,717	91,681
2021	91,681	71,341	75,686	209,049	863	150.35	129,722	(63,332)	142	(63,190)
2022	(63,190)	71,341	77,956	179,097	863	154.86	133,614	(186,630)	(3,747)	(190,377)
2023	(190,377)	71,341	80,295	150,771	863	159.51	137,622	(283,821)	(7,113)	(290,934)
2024	(290,934)	71,341	82,704	-	863	164.29	141,751	(231,887)	(7,842)	(239,729)
2025	(239,729)	71,341	85,185	-	863	169.22	146,003	(178,911)	(6,280)	(185,191)
2026	(185,191)	71,341	87,741	-	863	174.30	150,383	(122,548)	(4,616)	(127,164)
2027	(127,164)	71,341	90,373	-	863	179.53	154,895	(62,643)	(2,847)	(65,490)
2028	(65,490)	71,341	93,084	-	863	184.91	159,542	968	(968)	(0)
Total		713,412	817,846	977,650	8,628		1,401,749		(28,194)	

Note: Numbers may not add due to rounding

Cash Flow Calculation - Library - Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$0.40	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		per sq.m. per Year Inflated at (3%) Starting in 2020			D.C. Reserve Fund Interest Earnings/ (Cost)	
2019	22,207	3,755	3,755	11,723	16,140	0.399	6,436	13,165	177	13,342
2020	13,342	3,755	3,867	11,368	16,140	0.411	6,629	4,735	90	4,825
2021	4,825	3,755	3,983	11,003	16,140	0.423	6,827	(3,333)	7	(3,326)
2022	(3,326)	3,755	4,103	9,426	16,140	0.436	7,032	(9,823)	(197)	(10,020)
2023	(10,020)	3,755	4,226	7,935	16,140	0.449	7,243	(14,938)	(374)	(15,312)
2024	(15,312)	3,755	4,353	-	16,140	0.462	7,461	(12,205)	(413)	(12,617)
2025	(12,617)	3,755	4,483	-	16,140	0.476	7,684	(9,416)	(331)	(9,747)
2026	(9,747)	3,755	4,618	-	16,140	0.490	7,915	(6,450)	(243)	(6,693)
2027	(6,693)	3,755	4,756	-	16,140	0.505	8,152	(3,297)	(150)	(3,447)
2028	(3,447)	3,755	4,899	-	16,140	0.520	8,397	51	(51)	(0)
Total		37,548	43,045	51,455	161,400		73,776		(1,484)	

Note: Numbers may not add due to rounding



Cash Flow Calculations – Growth-Related Studies

Cash Flow Calculation - Growth-Related Studies - Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Population Growth	\$33.38	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per Capita per Year Inflated at (3%) Starting in 2020			D.C. Reserve Fund Interest Earnings/ (Cost)	
2019	196,363	242,799	242,799		1,730	\$33.38	57,755	11,319	1,038	12,357
2020	12,357	176,692	181,993		1,730	34.38	59,487	(110,148)	(1,467)	(111,615)
2021	(111,615)	-	-		1,730	35.41	61,272	(50,343)	(2,429)	(52,772)
2022	(52,772)	112,594	123,034		1,730	36.47	63,110	(112,696)	(2,482)	(115,178)
2023	(115,178)	143,389	161,385		1,730	37.57	65,004	(211,560)	(4,901)	(216,461)
2024	(216,461)	-	-		1,730	38.69	66,954	(149,508)	(5,490)	(154,997)
2025	(154,997)	-	-		1,730	39.85	68,962	(86,035)	(3,615)	(89,651)
2026	(89,651)	-	-		1,730	41.05	71,031	(18,619)	(1,624)	(20,244)
2027	(20,244)	-	-		1,730	42.28	73,162	52,918	163	53,082
2028	53,082	98,640	128,703		1,730	43.55	75,357	(264)	264	(0)
Total		774,114	837,914	-	17,304		662,094		(20,543)	

Note: Numbers may not add due to rounding

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

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$0.37	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		per sq.m. per Year Inflated at (3%) Starting in 2020			D.C. Reserve Fund Interest Earnings/ (Cost)	
2019	58,696	72,576	72,576		46,280	0.373	17,264	3,383	310	3,694
2020	3,694	52,816	54,400		46,280	0.384	17,782	(32,925)	(438)	(33,363)
2021	(33,363)	-	-		46,280	0.396	18,315	(15,048)	(726)	(15,774)
2022	(15,774)	33,656	36,777		46,280	0.408	18,865	(33,687)	(742)	(34,429)
2023	(34,429)	42,861	48,241		46,280	0.420	19,431	(63,239)	(1,465)	(64,704)
2024	(64,704)	-	-		46,280	0.432	20,013	(44,690)	(1,641)	(46,331)
2025	(46,331)	-	-		46,280	0.445	20,614	(25,717)	(1,081)	(26,798)
2026	(26,798)	-	-		46,280	0.459	21,232	(5,566)	(485)	(6,051)
2027	(6,051)	-	-		46,280	0.473	21,869	15,818	49	15,867
2028	15,867	29,485	38,471		46,280	0.487	22,525	(79)	79	0
Total		231,394	250,465	-	462,800		197,910		(6,140)	

Note: Numbers may not add due to rounding



Cash Flow Calculations – Land Ambulance Services

Cash Flow Calculation - Ambulance - Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Population Growth	\$107.22	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per Capita per Year Inflated at (3%) Starting in 2020			D.C. Reserve Fund Interest Earnings/ (Cost)	
2019	238,471	300,493	300,493	181,185	1,730	\$107.22	185,537	(57,669)	904	(56,765)
2020	(56,765)	103,911	107,029	176,234	1,730	110.44	191,104	(148,924)	(3,085)	(152,009)
2021	(152,009)	103,911	110,240	171,116	1,730	113.75	196,837	(236,528)	(5,828)	(242,356)
2022	(242,356)	103,911	113,547	166,054	1,730	117.16	202,742	(319,215)	(8,424)	(327,639)
2023	(327,639)	103,911	116,953	161,006	1,730	120.68	208,824	(396,774)	(10,866)	(407,640)
2024	(407,640)	103,911	120,462	-	1,730	124.30	215,089	(313,013)	(10,810)	(323,823)
2025	(323,823)	103,911	124,076	-	1,730	128.03	221,541	(226,357)	(8,253)	(234,610)
2026	(234,610)	103,911	127,798	-	1,730	131.87	228,188	(134,220)	(5,532)	(139,752)
2027	(139,752)	129,561	164,124	-	1,730	135.83	235,033	(68,844)	(3,129)	(71,972)
2028	(71,972)	129,561	169,048	-	1,730	139.90	242,084	1,064	(1,064)	0
Total		1,286,995	1,453,769	855,595	17,304		2,126,979		(56,087)	

Note: Numbers may not add due to rounding

Cash Flow Calculation - Ambulance - Non-Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$1.27	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		per sq.m. per Year Inflated at (3%) Starting in 2020			D.C. Reserve Fund Interest Earnings/ (Cost)	
2019	75,307	94,893	94,893	57,216	46,280	1.266	58,591	(18,211)	285	(17,926)
2020	(17,926)	32,814	33,799	55,653	46,280	1.304	60,348	(47,029)	(974)	(48,003)
2021	(48,003)	32,814	34,812	54,037	46,280	1.343	62,159	(74,693)	(1,840)	(76,534)
2022	(76,534)	32,814	35,857	52,438	46,280	1.383	64,024	(100,805)	(2,660)	(103,465)
2023	(103,465)	32,814	36,933	50,844	46,280	1.425	65,944	(125,297)	(3,431)	(128,728)
2024	(128,728)	32,814	38,041	-	46,280	1.468	67,923	(98,846)	(3,414)	(102,260)
2025	(102,260)	32,814	39,182	-	46,280	1.512	69,960	(71,481)	(2,606)	(74,087)
2026	(74,087)	32,814	40,357	-	46,280	1.557	72,059	(42,385)	(1,747)	(44,132)
2027	(44,132)	40,914	51,829	-	46,280	1.604	74,221	(21,740)	(988)	(22,728)
2028	(22,728)	40,914	53,384	-	46,280	1.652	76,448	336	(336)	0
Total		406,420	459,085	270,188	462,800		671,678		(17,712)	

Note: Numbers may not add due to rounding



Cash Flow Calculations – Waste Diversion Services

Cash Flow Calculation - Waste Diversion - Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Population Growth	\$10.27	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per Capita per Year Inflated at (3%) Starting in 2020			D.C. Reserve Fund Interest Earnings/ (Cost)	
2019		84,090	84,090		1,730	\$10.27	17,764	(66,326)	(995)	(67,321)
2020	(67,321)	10,394	10,706		1,730	10.57	18,297	(59,731)	(1,906)	(61,636)
2021	(61,636)	10,394	11,027		1,730	10.89	18,845	(53,818)	(1,732)	(55,550)
2022	(55,550)	10,394	11,358		1,730	11.22	19,411	(47,497)	(1,546)	(49,043)
2023	(49,043)	10,394	11,699		1,730	11.55	19,993	(40,748)	(1,347)	(42,095)
2024	(42,095)	10,394	12,049		1,730	11.90	20,593	(33,551)	(1,135)	(34,686)
2025	(34,686)	10,394	12,411		1,730	12.26	21,211	(25,886)	(909)	(26,795)
2026	(26,795)	10,394	12,783		1,730	12.63	21,847	(17,731)	(668)	(18,399)
2027	(18,399)	10,394	13,167		1,730	13.00	22,502	(9,064)	(412)	(9,476)
2028	(9,476)	10,394	13,562		1,730	13.39	23,177	140	(140)	0
Total		177,636	192,852	-	17,304		203,640		(10,788)	

Note: Numbers may not add due to rounding

Cash Flow Calculation - Waste Diversion - Non-Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$0.16	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		per sq.m. per Year Inflated at (3%) Starting in 2020			D.C. Reserve Fund Interest Earnings/ (Cost)	
2019		36,039	36,039		46,280	0.164	7,613	(28,426)	(426)	(28,852)
2020	(28,852)	4,455	4,588		46,280	0.169	7,841	(25,599)	(817)	(26,416)
2021	(26,416)	4,455	4,726		46,280	0.175	8,077	(23,065)	(742)	(23,807)
2022	(23,807)	4,455	4,868		46,280	0.180	8,319	(20,356)	(662)	(21,018)
2023	(21,018)	4,455	5,014		46,280	0.185	8,568	(17,463)	(577)	(18,041)
2024	(18,041)	4,455	5,164		46,280	0.191	8,826	(14,379)	(486)	(14,866)
2025	(14,866)	4,455	5,319		46,280	0.196	9,090	(11,094)	(389)	(11,484)
2026	(11,484)	4,455	5,479		46,280	0.202	9,363	(7,599)	(286)	(7,885)
2027	(7,885)	4,455	5,643		46,280	0.208	9,644	(3,884)	(177)	(4,061)
2028	(4,061)	4,455	5,812		46,280	0.215	9,933	60	(60)	(0)
Total		76,130	82,651	-	462,800		87,274		(4,624)	

Note: Numbers may not add due to rounding



Cash Flow Calculations – Woodstock – Water

Cash Flow Calculation - Woodstock Water - Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt Existing Debt Payments	Population Growth	\$553.62	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Per Capita per Year Inflated at (3%) Starting in 2020		D.C. Reserve Fund Interest Earnings/ (Cost)				
2019	168,149	1,912,301	1,912,301		868	553.62	480,322	(1,263,830)	(16,435)	(1,280,265)
2020	(1,280,265)	2,106,387	2,169,578		868	570.23	494,732	(2,955,112)	(63,531)	(3,018,642)
2021	(3,018,642)	388,570	412,234		868	587.34	509,574	(2,921,303)	(89,099)	(3,010,402)
2022	(3,010,402)	52,187	57,026		868	604.96	524,861	(2,542,567)	(83,295)	(2,625,862)
2023	(2,625,862)	66,962	75,367		868	623.11	540,607	(2,160,622)	(71,797)	(2,232,419)
2024	(2,232,419)	14,775	17,129		868	641.80	556,825	(1,692,723)	(58,877)	(1,751,600)
2025	(1,751,600)	14,775	17,643		868	661.05	573,530	(1,195,713)	(44,210)	(1,239,922)
2026	(1,239,922)	14,775	18,172		868	680.88	590,736	(667,358)	(28,609)	(695,968)
2027	(695,968)	44,326	56,151		868	701.31	608,458	(143,661)	(12,594)	(156,255)
2028	(156,255)	358,796	468,147		868	722.35	626,711	2,309	(2,309)	0
Total		4,973,856	5,203,748	-	8,676		5,506,355		(470,756)	

Note: Numbers may not add due to rounding

Cash Flow Calculation - Woodstock Water - Non-Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt Existing Debt Payments	Sq. m. of Gross Floor Area	\$6.70	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	per sq.m. per Year Inflated at (3%) Starting in 2020		D.C. Reserve Fund Interest Earnings/ (Cost)				
2019	68,681	781,081	781,081		30,140	6.51	196,188	(516,212)	(6,713)	(522,925)
2020	(522,925)	860,355	886,166		30,140	6.704	202,074	(1,207,017)	(25,949)	(1,232,967)
2021	(1,232,967)	158,712	168,377		30,140	6.906	208,136	(1,193,208)	(36,393)	(1,229,601)
2022	(1,229,601)	21,316	23,292		30,140	7.113	214,380	(1,038,513)	(34,022)	(1,072,535)
2023	(1,072,535)	27,351	30,784		30,140	7.326	220,811	(882,507)	(29,326)	(911,833)
2024	(911,833)	6,035	6,996		30,140	7.546	227,436	(691,394)	(24,048)	(715,442)
2025	(715,442)	6,035	7,206		30,140	7.772	234,259	(488,390)	(18,057)	(506,447)
2026	(506,447)	6,035	7,422		30,140	8.006	241,286	(272,583)	(11,685)	(284,268)
2027	(284,268)	18,105	22,935		30,140	8.246	248,525	(58,678)	(5,144)	(63,823)
2028	(63,823)	146,550	191,215		30,140	8.493	255,981	943	(943)	(0)
Total		2,031,575	2,125,475	-	301,400		2,249,075		(192,281)	

Note: Numbers may not add due to rounding



Cash Flow Calculations – Woodstock – Wastewater

Cash Flow Calculation - Woodstock Wastewater - Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Population Growth	\$997.65	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per Capita per Year Inflated at (3%) Starting in 2020			D.C. Reserve Fund Interest Earnings/ (Cost)	
2019	324,381	1,505,640	1,505,640		868	997.65	865,559	(315,699)	43	(315,656)
2020	(315,656)	2,632,001	2,710,961		868	1,027.58	891,526	(2,135,091)	(36,761)	(2,171,852)
2021	(2,171,852)	956,722	1,014,986		868	1,058.40	918,272	(2,268,566)	(66,606)	(2,335,173)
2022	(2,335,173)	986,273	1,077,727		868	1,090.16	945,820	(2,467,080)	(72,034)	(2,539,113)
2023	(2,539,113)	1,001,048	1,126,688		868	1,122.86	974,195	(2,691,607)	(78,461)	(2,770,068)
2024	(2,770,068)	929,336	1,077,355		868	1,156.55	1,003,420	(2,844,003)	(84,211)	(2,928,214)
2025	(2,928,214)	929,336	1,109,676		868	1,191.24	1,033,523	(3,004,367)	(88,989)	(3,093,356)
2026	(3,093,356)	-	-		868	1,226.98	1,064,529	(2,028,827)	(76,833)	(2,105,660)
2027	(2,105,660)	29,551	37,434		868	1,263.79	1,096,465	(1,046,626)	(47,284)	(1,093,914)
2028	(1,093,914)	14,775	19,279		868	1,301.70	1,129,358	16,166	(16,166)	(0)
Total		8,984,682	9,679,746	-	8,676		9,922,666		(567,302)	

Note: Numbers may not add due to rounding

Cash Flow Calculation - Woodstock Wastewater - Non-Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$11.73	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		per sq.m. per Year Inflated at (3%) Starting in 2020			D.C. Reserve Fund Interest Earnings/ (Cost)	
2019	132,494	614,980	614,980		30,140	11.73	353,538	(128,948)	18	(128,930)
2020	(128,930)	1,075,043	1,107,294		30,140	12.082	364,144	(872,079)	(15,015)	(887,094)
2021	(887,094)	390,774	414,572		30,140	12.444	375,069	(926,598)	(27,205)	(953,803)
2022	(953,803)	402,844	440,198		30,140	12.818	386,321	(1,007,680)	(29,422)	(1,037,103)
2023	(1,037,103)	408,879	460,197		30,140	13.202	397,910	(1,099,389)	(32,047)	(1,131,436)
2024	(1,131,436)	379,588	440,047		30,140	13.598	409,848	(1,161,635)	(34,396)	(1,196,031)
2025	(1,196,031)	379,588	453,248		30,140	14.006	422,143	(1,227,136)	(36,348)	(1,263,483)
2026	(1,263,483)	-	-		30,140	14.426	434,807	(828,676)	(31,382)	(860,058)
2027	(860,058)	12,070	15,290		30,140	14.859	447,852	(427,497)	(19,313)	(446,810)
2028	(446,810)	6,035	7,874		30,140	15.305	461,287	6,603	(6,603)	0
Total		3,669,799	3,953,699	-	301,400		4,052,920		(231,715)	

Note: Numbers may not add due to rounding



Cash Flow Calculations – Tillsonburg – Water

Cash Flow Calculation - Tillsonburg Water - Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Population Growth	\$507.71	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per Capita per Year Inflated at (3%) Starting in 2020			D.C. Reserve Fund Interest Earnings/ (Cost)	
2019	(599,874)	139,887	139,887		229	507.71	116,468	(623,293)	(18,348)	(641,641)
2020	(641,641)	118,242	121,789		229	522.94	119,962	(643,468)	(19,277)	(662,745)
2021	(662,745)	118,242	125,443		229	538.63	123,561	(664,627)	(19,911)	(684,538)
2022	(684,538)	126,826	138,586		229	554.78	127,268	(695,856)	(20,706)	(716,562)
2023	(716,562)	18,408	20,718		229	571.43	131,086	(606,194)	(19,841)	(626,036)
2024	(626,036)	4,292	4,975		229	588.57	135,018	(495,993)	(16,830)	(512,823)
2025	(512,823)	4,292	5,125		229	606.23	139,069	(378,879)	(13,376)	(392,255)
2026	(392,255)	4,292	5,278		229	624.42	143,241	(254,292)	(9,698)	(263,991)
2027	(263,991)	12,876	16,311		229	643.15	147,538	(132,763)	(5,951)	(138,714)
2028	(138,714)	8,584	11,200		229	662.44	151,964	2,050	(2,050)	0
Total		555,940	589,313	-	2,294		1,335,174		(145,987)	

Note: Numbers may not add due to rounding

Cash Flow Calculation - Tillsonburg Water - Non-Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$7.25	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		per sq.m. per Year Inflated at (3%) Starting in 2020			D.C. Reserve Fund Interest Earnings/ (Cost)	
2019	(169,195)	39,455	39,455		4,530	7.25	32,850	(175,801)	(5,175)	(180,976)
2020	(180,976)	33,350	34,351		4,530	7.469	33,835	(181,491)	(5,437)	(186,928)
2021	(186,928)	33,350	35,381		4,530	7.693	34,850	(187,459)	(5,616)	(193,075)
2022	(193,075)	35,771	39,088		4,530	7.924	35,896	(196,267)	(5,840)	(202,107)
2023	(202,107)	5,192	5,844		4,530	8.162	36,973	(170,978)	(5,596)	(176,574)
2024	(176,574)	1,211	1,403		4,530	8.407	38,082	(139,895)	(4,747)	(144,642)
2025	(144,642)	1,211	1,445		4,530	8.659	39,225	(106,863)	(3,773)	(110,636)
2026	(110,636)	1,211	1,489		4,530	8.919	40,401	(71,724)	(2,735)	(74,459)
2027	(74,459)	3,632	4,600		4,530	9.186	41,613	(37,446)	(1,679)	(39,125)
2028	(39,125)	2,421	3,159		4,530	9.462	42,862	578	(578)	(0)
Total		156,804	166,216	-	45,300		376,588		(41,176)	

Note: Numbers may not add due to rounding



Cash Flow Calculations – Tillsonburg – Wastewater

Cash Flow Calculation - Tillsonburg Wastewater - Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt Existing Debt Payments	Population Growth	\$1,529.72	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Per Capita per Year Inflated at (3%) Starting in 2020		D.C. Reserve Fund Interest Earnings/ (Cost)				
2019	3,958,775	1,839,232	1,839,232		229	1,529.72	350,917	2,470,459	32,146	2,502,606
2020	2,502,606	749,260	771,738		229	1,575.61	361,444	2,092,312	22,975	2,115,287
2021	2,115,287	749,260	794,890		229	1,622.88	372,288	1,692,684	19,040	1,711,724
2022	1,711,724	757,844	828,117		229	1,671.56	383,456	1,267,064	14,894	1,281,958
2023	1,281,958	762,136	857,791		229	1,721.71	394,960	819,127	10,505	829,632
2024	829,632	-	-		229	1,773.36	406,809	1,236,441	10,330	1,246,771
2025	1,246,771	-	-		229	1,826.56	419,013	1,665,785	14,563	1,680,347
2026	1,680,347	-	-		229	1,881.36	431,583	2,111,931	18,961	2,130,892
2027	2,130,892	8,584	10,874		229	1,937.80	444,531	2,564,549	23,477	2,588,027
2028	2,588,027	2,344,292	3,058,769		229	1,995.93	457,867	(12,876)	12,876	0
Total		7,210,608	8,161,410	-	2,294		4,022,868		179,767	

Note: Numbers may not add due to rounding

Cash Flow Calculation - Tillsonburg Wastewater - Non-Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt Existing Debt Payments	Sq. m. of Gross Floor Area	\$21.85	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	per sq.m. per Year Inflated at (3%) Starting in 2020		D.C. Reserve Fund Interest Earnings/ (Cost)				
2019	1,116,578	518,758	518,758		4,530	21.85	98,977	696,796	9,067	705,863
2020	705,863	211,330	217,670		4,530	22.505	101,946	590,139	6,480	596,619
2021	596,619	211,330	224,200		4,530	23.180	105,004	477,424	5,370	482,794
2022	482,794	213,751	233,571		4,530	23.875	108,154	357,377	4,201	361,578
2023	361,578	214,961	241,941		4,530	24.591	111,399	231,036	2,963	233,999
2024	233,999	-	-		4,530	25.329	114,741	348,740	2,914	351,653
2025	351,653	-	-		4,530	26.089	118,183	469,837	4,107	473,944
2026	473,944	-	-		4,530	26.872	121,729	595,673	5,348	601,021
2027	601,021	2,421	3,067		4,530	27.678	125,381	723,334	6,622	729,956
2028	729,956	661,211	862,730		4,530	28.508	129,142	(3,632)	3,632	0
Total		2,033,761	2,301,936	-	45,300		1,134,655		50,704	

Note: Numbers may not add due to rounding



Cash Flow Calculations – Ingersoll – Water

Cash Flow Calculation - Ingersoll Water - Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Population Growth	\$444.31	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per Capita per Year Inflated at (3%) Starting in 2020			D.C. Reserve Fund Interest Earnings/ (Cost)	
2019	(842,498)	5,011	5,011		209	444.31	92,683	(754,825)	(23,960)	(778,785)
2020	(778,785)	5,011	5,161		209	457.64	95,464	(688,482)	(22,009)	(710,491)
2021	(710,491)	5,011	5,316		209	471.37	98,328	(617,479)	(19,920)	(637,398)
2022	(637,398)	12,216	13,348		209	485.51	101,278	(549,469)	(17,803)	(567,272)
2023	(567,272)	15,818	17,803		209	500.08	104,316	(480,759)	(15,720)	(496,480)
2024	(496,480)	3,603	4,176		209	515.08	107,446	(393,211)	(13,345)	(406,556)
2025	(406,556)	3,603	4,302		209	530.53	110,669	(300,189)	(10,601)	(310,790)
2026	(310,790)	3,603	4,431		209	546.45	113,989	(201,232)	(7,680)	(208,912)
2027	(208,912)	10,808	13,691		209	562.84	117,409	(105,194)	(4,712)	(109,906)
2028	(109,906)	7,205	9,401		209	579.73	120,931	1,624	(1,624)	(0)
Total		71,886	82,639	-	2,086		1,062,512		(137,375)	

Note: Numbers may not add due to rounding

Cash Flow Calculation - Ingersoll Water - Non-Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$4.52	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		per sq.m. per Year Inflated at (3%) Starting in 2020			D.C. Reserve Fund Interest Earnings/ (Cost)	
2019	(327,638)	1,949	1,949		7,970	4.52	36,044	(293,543)	(9,318)	(302,861)
2020	(302,861)	1,949	2,007		7,970	4.658	37,125	(267,743)	(8,559)	(276,302)
2021	(276,302)	1,949	2,067		7,970	4.798	38,239	(240,131)	(7,746)	(247,877)
2022	(247,877)	4,751	5,191		7,970	4.942	39,386	(213,682)	(6,923)	(220,606)
2023	(220,606)	6,152	6,924		7,970	5.090	40,567	(186,962)	(6,114)	(193,075)
2024	(193,075)	1,401	1,624		7,970	5.243	41,784	(152,915)	(5,190)	(158,105)
2025	(158,105)	1,401	1,673		7,970	5.400	43,038	(116,740)	(4,123)	(120,863)
2026	(120,863)	1,401	1,723		7,970	5.562	44,329	(78,257)	(2,987)	(81,244)
2027	(81,244)	4,203	5,324		7,970	5.729	45,659	(40,909)	(1,832)	(42,741)
2028	(42,741)	2,802	3,656		7,970	5.901	47,029	632	(632)	(0)
Total		27,956	32,138	-	79,700		413,199		(53,423)	

Note: Numbers may not add due to rounding



Cash Flow Calculations – Ingersoll – Wastewater

Cash Flow Calculation - Ingersoll Wastewater - Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Population Growth	\$1,767.13	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per Capita per Year Inflated at (3%) Starting in 2020			D.C. Reserve Fund Interest Earnings/ (Cost)	
2019	(1,401,343)	1,408	1,408	253,619	209	1,767.13	368,624	(1,287,747)	(40,336)	(1,328,083)
2020	(1,328,083)	1,408	1,450	253,619	209	1,820.15	379,683	(1,203,470)	(37,973)	(1,241,443)
2021	(1,241,443)	1,408	1,494	253,619	209	1,874.75	391,073	(1,105,483)	(35,204)	(1,140,687)
2022	(1,140,687)	8,613	9,412	253,619	209	1,930.99	402,805	(1,000,913)	(32,124)	(1,033,037)
2023	(1,033,037)	12,216	13,749	253,619	209	1,988.92	414,890	(885,515)	(28,778)	(914,293)
2024	(914,293)	-	-	253,619	209	2,048.59	427,336	(740,576)	(24,823)	(765,399)
2025	(765,399)	-	-	253,619	209	2,110.05	440,156	(578,862)	(20,164)	(599,026)
2026	(599,026)	-	-	253,619	209	2,173.35	453,361	(399,285)	(14,975)	(414,259)
2027	(414,259)	7,205	9,127	253,619	209	2,238.55	466,962	(210,044)	(9,365)	(219,408)
2028	(219,408)	3,603	4,700	253,619	209	2,305.71	480,971	3,242	(3,242)	(0)
Total		35,860	41,340	2,536,194	2,086		4,225,862		(246,984)	

Note: Numbers may not add due to rounding

Cash Flow Calculation - Ingersoll Wastewater - Non-Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$17.99	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		per sq.m. per Year Inflated at (3%) Starting in 2020			D.C. Reserve Fund Interest Earnings/ (Cost)	
2019	(544,967)	548	548	98,630	7,970	17.99	143,354	(500,790)	(15,686)	(516,477)
2020	(516,477)	548	564	98,630	7,970	18.526	147,654	(468,016)	(14,767)	(482,783)
2021	(482,783)	548	581	98,630	7,970	19.082	152,084	(429,910)	(13,690)	(443,600)
2022	(443,600)	3,350	3,660	98,630	7,970	19.655	156,647	(389,244)	(12,493)	(401,736)
2023	(401,736)	4,751	5,347	98,630	7,970	20.244	161,346	(344,367)	(11,192)	(355,559)
2024	(355,559)	-	-	98,630	7,970	20.851	166,186	(288,002)	(9,653)	(297,655)
2025	(297,655)	-	-	98,630	7,970	21.477	171,172	(225,113)	(7,842)	(232,955)
2026	(232,955)	-	-	98,630	7,970	22.121	176,307	(155,277)	(5,823)	(161,101)
2027	(161,101)	2,802	3,549	98,630	7,970	22.785	181,596	(81,684)	(3,642)	(85,326)
2028	(85,326)	1,401	1,828	98,630	7,970	23.469	187,044	1,261	(1,261)	0
Total		13,946	16,077	986,298	79,700		1,643,391		(96,050)	

Note: Numbers may not add due to rounding



Cash Flow Calculations – Plattsville – Water

Cash Flow Calculation - Plattsville Water - Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Population Growth	\$1,763.87	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per Capita per Year Inflated at (3%) Starting in 2020			D.C. Reserve Fund Interest Earnings/ (Cost)	
2019	(568,038)	1,008	1,008		35	1,763.87	60,853	(508,193)	(16,143)	(524,337)
2020	(524,337)	2,915	3,002		35	1,816.78	62,679	(464,660)	(14,835)	(479,495)
2021	(479,495)	2,915	3,093		35	1,871.29	64,559	(418,028)	(13,463)	(431,491)
2022	(431,491)	4,438	4,849		35	1,927.42	66,496	(369,844)	(12,020)	(381,864)
2023	(381,864)	5,199	5,852		35	1,985.25	68,491	(319,225)	(10,516)	(329,741)
2024	(329,741)	2,668	3,093		35	2,044.80	70,546	(262,289)	(8,880)	(271,169)
2025	(271,169)	2,668	3,186		35	2,106.15	72,662	(201,693)	(7,093)	(208,786)
2026	(208,786)	2,668	3,282		35	2,169.33	74,842	(137,226)	(5,190)	(142,416)
2027	(142,416)	4,191	5,309		35	2,234.41	77,087	(70,638)	(3,196)	(73,834)
2028	(73,834)	3,430	4,475		35	2,301.45	79,400	1,091	(1,091)	(0)
Total		32,101	37,149	-	345		697,616		(92,428)	

Note: Numbers may not add due to rounding

Cash Flow Calculation - Plattsville Water - Non-Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$25.20	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		per sq.m. per Year Inflated at (3%) Starting in 2020			D.C. Reserve Fund Interest Earnings/ (Cost)	
2019	(49,395)	88	88		210	25.20	5,292	(44,191)	(1,404)	(45,594)
2020	(45,594)	253	261		210	25.954	5,450	(40,405)	(1,290)	(41,695)
2021	(41,695)	253	269		210	26.733	5,614	(36,350)	(1,171)	(37,521)
2022	(37,521)	386	422		210	27.535	5,782	(32,160)	(1,045)	(33,206)
2023	(33,206)	452	509		210	28.361	5,956	(27,759)	(914)	(28,673)
2024	(28,673)	232	269		210	29.211	6,134	(22,808)	(772)	(23,580)
2025	(23,580)	232	277		210	30.088	6,318	(17,539)	(617)	(18,155)
2026	(18,155)	232	285		210	30.990	6,508	(11,933)	(451)	(12,384)
2027	(12,384)	364	462		210	31.920	6,703	(6,142)	(278)	(6,420)
2028	(6,420)	298	389		210	32.878	6,904	95	(95)	(0)
Total		2,791	3,230	-	2,100		60,662		(8,037)	

Note: Numbers may not add due to rounding



Cash Flow Calculations – Plattsville – Wastewater

Cash Flow Calculation - Plattsville Wastewater - Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Population Growth	\$4,584.82	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per Capita per Year Inflated at (3%) Starting in 2020			D.C. Reserve Fund Interest Earnings/ (Cost)	
2019	(1,272,575)	247	247	50,730	35	4,584.82	158,176	(1,165,376)	(36,569)	(1,201,945)
2020	(1,201,945)	247	254	50,730	35	4,722.37	162,922	(1,090,007)	(34,379)	(1,124,386)
2021	(1,124,386)	247	262	50,730	35	4,864.04	167,809	(1,007,569)	(31,979)	(1,039,548)
2022	(1,039,548)	1,769	1,933	50,730	35	5,009.96	172,844	(919,368)	(29,384)	(948,752)
2023	(948,752)	2,531	2,848	50,730	35	5,160.26	178,029	(824,301)	(26,596)	(850,897)
2024	(850,897)	-	-	50,730	35	5,315.07	183,370	(718,257)	(23,537)	(741,794)
2025	(741,794)	-	-	-	35	5,474.52	188,871	(552,923)	(19,421)	(572,344)
2026	(572,344)	-	-	-	35	5,638.76	194,537	(377,807)	(14,252)	(392,059)
2027	(392,059)	1,523	1,929	-	35	5,807.92	200,373	(193,615)	(8,785)	(202,400)
2028	(202,400)	761	993	-	35	5,982.16	206,384	2,991	(2,991)	(0)
Total		7,324	8,466	304,380	345		1,813,316		(227,894)	

Note: Numbers may not add due to rounding

Cash Flow Calculation - Plattsville Wastewater - Non-Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$65.50	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		per sq.m. per Year Inflated at (3%) Starting in 2020			D.C. Reserve Fund Interest Earnings/ (Cost)	
2019	(110,659)	21	21	4,411	210	65.50	13,754	(101,337)	(3,180)	(104,517)
2020	(104,517)	21	22	4,411	210	67.462	14,167	(94,783)	(2,990)	(97,773)
2021	(97,773)	21	23	4,411	210	69.486	14,592	(87,615)	(2,781)	(90,395)
2022	(90,395)	154	168	4,411	210	71.571	15,030	(79,945)	(2,555)	(82,500)
2023	(82,500)	220	248	4,411	210	73.718	15,481	(71,678)	(2,313)	(73,991)
2024	(73,991)	-	-	4,411	210	75.930	15,945	(62,457)	(2,047)	(64,504)
2025	(64,504)	-	-	-	210	78.207	16,424	(48,080)	(1,689)	(49,769)
2026	(49,769)	-	-	-	210	80.554	16,916	(32,853)	(1,239)	(34,092)
2027	(34,092)	132	168	-	210	82.970	17,424	(16,836)	(764)	(17,600)
2028	(17,600)	66	86	-	210	85.459	17,946	260	(260)	0
Total		637	736	26,468	2,100		157,680		(19,817)	

Note: Numbers may not add due to rounding



Cash Flow Calculations – Drumbo – Water

Cash Flow Calculation - Drumbo Water - Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Population Growth	\$0.00	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per Capita per Year Inflated at (3%) Starting in 2020			D.C. Reserve Fund Interest Earnings/ (Cost)	
2019	20,315	582	582		19	-	-	19,733	200	19,933
2020	19,933	1,684	1,734		19	-	-	18,198	191	18,389
2021	18,389	1,684	1,786		19	-	-	16,603	175	16,778
2022	16,778	2,563	2,801		19	-	-	13,976	154	14,130
2023	14,130	3,003	3,380		19	-	-	10,750	124	10,874
2024	10,874	1,541	1,787		19	-	-	9,087	100	9,187
2025	9,187	1,541	1,841		19	-	-	7,347	83	7,429
2026	7,429	1,541	1,896		19	-	-	5,534	65	5,598
2027	5,598	2,421	3,067		19	-	-	2,532	41	2,572
2028	2,572	1,981	2,585		19	-	-	(13)	13	0
Total		18,543	21,460	-	193				1,145	

Note: Numbers may not add due to rounding

Cash Flow Calculation - Drumbo Water - Non-Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$0.00	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		per sq.m. per Year Inflated at (3%) Starting in 2020			D.C. Reserve Fund Interest Earnings/ (Cost)	
2019	1,069	31	31		130	-	-	1,039	11	1,049
2020	1,049	89	91		130	-	-	958	10	968
2021	968	89	94		130	-	-	874	9	883
2022	883	135	147		130	-	-	736	8	744
2023	744	158	178		130	-	-	566	7	572
2024	572	81	94		130	-	-	478	5	484
2025	484	81	97		130	-	-	387	4	391
2026	391	81	100		130	-	-	291	3	295
2027	295	127	161		130	-	-	133	2	135
2028	135	104	136		130	-	-	(1)	1	0
Total		976	1,129	-	1,300				60	

Note: Numbers may not add due to rounding



Cash Flow Calculations – Drumbo – Wastewater

Cash Flow Calculation - Drumbo Wastewater - Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt Existing Debt Payments	Population Growth	\$1,308.31	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Per Capita per Year Inflated at (3%) Starting in 2020		D.C. Reserve Fund Interest Earnings/ (Cost)				
2019	438,609	344,294	344,294		19	1,308.31	25,250	119,565	2,791	122,356
2020	122,356	344,294	354,623		19	1,347.56	26,008	(206,260)	(1,259)	(207,518)
2021	(207,518)	142	151		19	1,387.98	26,788	(180,881)	(5,826)	(186,707)
2022	(186,707)	1,022	1,117		19	1,429.62	27,592	(160,232)	(5,204)	(165,437)
2023	(165,437)	1,242	1,398		19	1,472.51	28,419	(138,415)	(4,558)	(142,973)
2024	(142,973)	-	-		19	1,516.69	29,272	(113,701)	(3,850)	(117,551)
2025	(117,551)	-	-		19	1,562.19	30,150	(87,401)	(3,074)	(90,475)
2026	(90,475)	-	-		19	1,609.05	31,055	(59,420)	(2,248)	(61,669)
2027	(61,669)	880	1,114		19	1,657.32	31,986	(30,796)	(1,387)	(32,183)
2028	(32,183)	220	287		19	1,707.04	32,946	476	(476)	(0)
Total		692,095	702,985	-	193		289,466		(25,091)	

Note: Numbers may not add due to rounding

Cash Flow Calculation - Drumbo Wastewater - Non-Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt Existing Debt Payments	Sq. m. of Gross Floor Area	\$10.22	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	per sq.m. per Year Inflated at (3%) Starting in 2020		D.C. Reserve Fund Interest Earnings/ (Cost)				
2019	23,085	18,121	18,121		130	10.22	1,329	6,293	147	6,440
2020	6,440	18,121	18,664		130	10.529	1,369	(10,856)	(66)	(10,922)
2021	(10,922)	7	8		130	10.845	1,410	(9,520)	(307)	(9,827)
2022	(9,827)	54	59		130	11.171	1,452	(8,433)	(274)	(8,707)
2023	(8,707)	65	74		130	11.506	1,496	(7,285)	(240)	(7,525)
2024	(7,525)	-	-		130	11.851	1,541	(5,984)	(203)	(6,187)
2025	(6,187)	-	-		130	12.207	1,587	(4,600)	(162)	(4,762)
2026	(4,762)	-	-		130	12.573	1,634	(3,127)	(118)	(3,246)
2027	(3,246)	46	59		130	12.950	1,683	(1,621)	(73)	(1,694)
2028	(1,694)	12	15		130	13.338	1,734	25	(25)	(0)
Total		36,426	36,999	-	1,300		15,235		(1,321)	

Note: Numbers may not add due to rounding



Cash Flow Calculations – Tavistock – Water

Cash Flow Calculation - Tavistock Water - Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Population Growth	\$385.85	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per Capita per Year Inflated at (3%) Starting in 2020			D.C. Reserve Fund Interest Earnings/ (Cost)	
2019	510,504	244,024	244,024		73	385.85	28,283	294,763	4,026	298,789
2020	298,789	247,707	255,139		73	397.42	29,131	72,781	1,858	74,639
2021	74,639	247,707	262,793		73	409.35	30,005	(158,149)	(1,253)	(159,401)
2022	(159,401)	8,802	9,618		73	421.63	30,905	(138,114)	(4,463)	(142,577)
2023	(142,577)	10,349	11,648		73	434.27	31,832	(122,392)	(3,975)	(126,367)
2024	(126,367)	5,231	6,064		73	447.30	32,787	(99,644)	(3,390)	(103,034)
2025	(103,034)	5,231	6,246		73	460.72	33,771	(75,509)	(2,678)	(78,187)
2026	(78,187)	5,231	6,434		73	474.54	34,784	(49,837)	(1,920)	(51,757)
2027	(51,757)	8,325	10,546		73	488.78	35,828	(26,476)	(1,174)	(27,650)
2028	(27,650)	6,778	8,844		73	503.44	36,902	409	(409)	(0)
Total		789,386	821,356	-	733		324,228		(13,377)	

Note: Numbers may not add due to rounding

Cash Flow Calculation - Tavistock Water - Non-Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$4.15	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		per sq.m. per Year Inflated at (3%) Starting in 2020			D.C. Reserve Fund Interest Earnings/ (Cost)	
2019	69,614	33,276	33,276		930	4.15	3,857	40,195	549	40,744
2020	40,744	33,778	34,792		930	4.271	3,972	9,925	253	10,178
2021	10,178	33,778	35,835		930	4.400	4,092	(21,566)	(171)	(21,737)
2022	(21,737)	1,200	1,312		930	4.532	4,214	(18,834)	(609)	(19,442)
2023	(19,442)	1,411	1,588		930	4.667	4,341	(16,690)	(542)	(17,232)
2024	(17,232)	713	827		930	4.808	4,471	(13,588)	(462)	(14,050)
2025	(14,050)	713	852		930	4.952	4,605	(10,297)	(365)	(10,662)
2026	(10,662)	713	877		930	5.100	4,743	(6,796)	(262)	(7,058)
2027	(7,058)	1,135	1,438		930	5.253	4,886	(3,610)	(160)	(3,770)
2028	(3,770)	924	1,206		930	5.411	5,032	56	(56)	0
Total		107,644	112,003	-	9,300		44,213		(1,824)	

Note: Numbers may not add due to rounding



Cash Flow Calculations – Tavistock – Wastewater

Cash Flow Calculation - Tavistock Wastewater - Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Population Growth	\$3,459.81	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per Capita per Year Inflated at (3%) Starting in 2020			D.C. Reserve Fund Interest Earnings/ (Cost)	
2019	(1,161,767)	476	476	174,083	73	3,459.81	253,604	(1,082,723)	(33,667)	(1,116,390)
2020	(1,116,390)	476	491	173,435	73	3,563.60	261,212	(1,029,104)	(32,182)	(1,061,286)
2021	(1,061,286)	476	505	172,735	73	3,670.51	269,048	(965,478)	(30,401)	(995,879)
2022	(995,879)	3,571	3,902	172,060	73	3,780.62	277,120	(894,722)	(28,359)	(923,081)
2023	(923,081)	5,118	5,760	171,386	73	3,894.04	285,433	(814,794)	(26,068)	(840,862)
2024	(840,862)	-	-	170,730	73	4,010.86	293,996	(717,596)	(23,377)	(740,973)
2025	(740,973)	-	-	170,037	73	4,131.19	302,816	(608,195)	(20,238)	(628,432)
2026	(628,432)	-	-	169,363	73	4,255.12	311,901	(485,895)	(16,715)	(502,610)
2027	(502,610)	3,094	3,920	21,578	73	4,382.78	321,258	(206,850)	(10,642)	(217,492)
2028	(217,492)	1,547	2,019	108,171	73	4,514.26	330,895	3,214	(3,214)	(0)
Total		14,760	17,074	1,503,579	733		2,907,283		(224,864)	

Note: Numbers may not add due to rounding

Cash Flow Calculation - Tavistock Wastewater - Non-Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$37.19	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		per sq.m. per Year Inflated at (3%) Starting in 2020			D.C. Reserve Fund Interest Earnings/ (Cost)	
2019	(158,423)	65	65	23,739	930	37.19	34,582	(147,644)	(4,591)	(152,235)
2020	(152,235)	65	67	23,650	930	38.301	35,620	(140,332)	(4,389)	(144,721)
2021	(144,721)	65	69	23,555	930	39.450	36,688	(131,656)	(4,146)	(135,802)
2022	(135,802)	487	532	23,463	930	40.633	37,789	(122,008)	(3,867)	(125,875)
2023	(125,875)	698	786	23,371	930	41.852	38,923	(111,108)	(3,555)	(114,663)
2024	(114,663)	-	-	23,281	930	43.108	40,090	(97,854)	(3,188)	(101,042)
2025	(101,042)	-	-	23,187	930	44.401	41,293	(82,936)	(2,760)	(85,695)
2026	(85,695)	-	-	23,095	930	45.733	42,532	(66,258)	(2,279)	(68,538)
2027	(68,538)	422	535	2,942	930	47.105	43,808	(28,207)	(1,451)	(29,658)
2028	(29,658)	211	275	14,751	930	48.518	45,122	438	(438)	(0)
Total		2,013	2,328	205,033	9,300		396,448		(30,663)	

Note: Numbers may not add due to rounding



Cash Flow Calculations – Norwich – Water

Cash Flow Calculation - Norwich Water - Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Population Growth	\$534.11	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per Capita per Year Inflated at (3%) Starting in 2020			D.C. Reserve Fund Interest Earnings/ (Cost)	
2019	(273,311)	1,456	1,456		59	534.11	31,672	(243,095)	(7,746)	(250,841)
2020	(250,841)	3,255	3,353		59	550.13	32,623	(221,571)	(7,086)	(228,657)
2021	(228,657)	3,255	3,453		59	566.63	33,601	(198,509)	(6,407)	(204,916)
2022	(204,916)	5,702	6,230		59	583.63	34,609	(176,537)	(5,722)	(182,259)
2023	(182,259)	6,925	7,794		59	601.14	35,648	(154,406)	(5,050)	(159,456)
2024	(159,456)	3,022	3,504		59	619.17	36,717	(126,242)	(4,285)	(130,528)
2025	(130,528)	3,022	3,609		59	637.75	37,819	(96,318)	(3,403)	(99,721)
2026	(99,721)	3,022	3,717		59	656.88	38,953	(64,485)	(2,463)	(66,948)
2027	(66,948)	5,469	6,928		59	676.59	40,122	(33,754)	(1,511)	(35,265)
2028	(35,265)	4,246	5,540		59	696.89	41,325	521	(521)	(0)
Total		39,374	45,583	-	593		363,089		(44,194)	

Note: Numbers may not add due to rounding

Cash Flow Calculation - Norwich Water - Non-Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$5.79	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		per sq.m. per Year Inflated at (3%) Starting in 2020			D.C. Reserve Fund Interest Earnings/ (Cost)	
2019	(44,493)	237	237		890	5.79	5,156	(39,574)	(1,261)	(40,835)
2020	(40,835)	530	546		890	5.967	5,311	(36,070)	(1,154)	(37,223)
2021	(37,223)	530	562		890	6.146	5,470	(32,315)	(1,043)	(33,358)
2022	(33,358)	928	1,014		890	6.330	5,634	(28,739)	(931)	(29,670)
2023	(29,670)	1,127	1,269		890	6.520	5,803	(25,136)	(822)	(25,958)
2024	(25,958)	492	570		890	6.716	5,977	(20,551)	(698)	(21,249)
2025	(21,249)	492	587		890	6.917	6,157	(15,880)	(554)	(16,234)
2026	(16,234)	492	605		890	7.125	6,341	(10,498)	(401)	(10,899)
2027	(10,899)	890	1,128		890	7.339	6,531	(5,495)	(246)	(5,741)
2028	(5,741)	691	902		890	7.559	6,727	85	(85)	0
Total		6,410	7,421	-	8,900		59,108		(7,194)	

Note: Numbers may not add due to rounding



Cash Flow Calculations – Norwich – Wastewater

Cash Flow Calculation - Norwich Wastewater - Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Population Growth	\$2,521.35	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per Capita per Year Inflated at (3%) Starting in 2020			D.C. Reserve Fund Interest Earnings/ (Cost)	
2019	1,642,992	233	233		59	2,521.35	149,516	1,792,275	17,176	1,809,452
2020	1,809,452	767,609	790,637		59	2,596.99	154,001	1,172,816	14,911	1,187,727
2021	1,187,727	767,609	814,357		59	2,674.90	158,621	531,992	8,599	540,590
2022	540,590	770,056	841,461		59	2,755.14	163,380	(137,490)	2,015	(135,475)
2023	(135,475)	771,279	868,081		59	2,837.80	168,281	(835,275)	(14,561)	(849,836)
2024	(849,836)	-	-		59	2,922.93	173,330	(676,506)	(22,895)	(699,401)
2025	(699,401)	-	-		59	3,010.62	178,530	(520,871)	(18,304)	(539,175)
2026	(539,175)	-	-		59	3,100.94	183,886	(355,290)	(13,417)	(368,707)
2027	(368,707)	2,446	3,099		59	3,193.97	189,402	(182,404)	(8,267)	(190,670)
2028	(190,670)	1,223	1,596		59	3,289.79	195,084	2,818	(2,818)	(0)
Total		3,080,455	3,319,464	-	593		1,714,032		(37,560)	

Note: Numbers may not add due to rounding

Cash Flow Calculation - Norwich Wastewater - Non-Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$27.35	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		per sq.m. per Year Inflated at (3%) Starting in 2020			D.C. Reserve Fund Interest Earnings/ (Cost)	
2019	267,464	38	38		890	27.35	24,340	291,766	2,796	294,562
2020	294,562	124,960	128,708		890	28.169	25,070	190,923	2,427	193,351
2021	193,351	124,960	132,570		890	29.014	25,822	86,603	1,400	88,003
2022	88,003	125,358	136,982		890	29.884	26,597	(22,382)	328	(22,054)
2023	(22,054)	125,557	141,316		890	30.781	27,395	(135,975)	(2,370)	(138,345)
2024	(138,345)	-	-		890	31.704	28,216	(110,129)	(3,727)	(113,856)
2025	(113,856)	-	-		890	32.655	29,063	(84,793)	(2,980)	(87,773)
2026	(87,773)	-	-		890	33.635	29,935	(57,838)	(2,184)	(60,022)
2027	(60,022)	398	505		890	34.644	30,833	(29,694)	(1,346)	(31,039)
2028	(31,039)	199	260		890	35.683	31,758	459	(459)	(0)
Total		501,469	540,378	-	8,900		279,028		(6,114)	

Note: Numbers may not add due to rounding



Cash Flow Calculations – Thamesford – Water

Cash Flow Calculation - Thamesford Water - Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Population Growth	\$2,000.73	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per Capita per Year Inflated at (3%) Starting in 2020			D.C. Reserve Fund Interest Earnings/ (Cost)	
2019	(520,251)	186,611	186,611		37	2,000.73	74,027	(632,835)	(17,296)	(650,131)
2020	(650,131)	2,230	2,297		37	2,060.75	76,248	(576,181)	(18,395)	(594,575)
2021	(594,575)	2,230	2,366		37	2,122.57	78,535	(518,406)	(16,695)	(535,101)
2022	(535,101)	3,845	4,202		37	2,186.25	80,891	(458,412)	(14,903)	(473,315)
2023	(473,315)	4,653	5,237		37	2,251.84	83,318	(395,234)	(13,028)	(408,262)
2024	(408,262)	2,067	2,397		37	2,319.39	85,817	(324,841)	(10,997)	(335,838)
2025	(335,838)	2,067	2,469		37	2,388.97	88,392	(249,914)	(8,786)	(258,701)
2026	(258,701)	2,067	2,543		37	2,460.64	91,044	(170,199)	(6,433)	(176,633)
2027	(176,633)	3,683	4,665		37	2,534.46	93,775	(87,523)	(3,962)	(91,485)
2028	(91,485)	2,875	3,751		37	2,610.49	96,588	1,352	(1,352)	(0)
Total		212,329	216,537	-	370		848,635		(111,847)	

Note: Numbers may not add due to rounding

Cash Flow Calculation - Thamesford Water - Non-Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$20.34	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		per sq.m. per Year Inflated at (3%) Starting in 2020			D.C. Reserve Fund Interest Earnings/ (Cost)	
2019	(51,453.42)	18,456	18,456		360	20.34	7,321	(62,588)	(1,711)	(64,299)
2020	(64,299)	221	227		360	20.947	7,541	(56,985)	(1,819)	(58,804)
2021	(58,804)	221	234		360	21.576	7,767	(51,271)	(1,651)	(52,922)
2022	(52,922)	380	416		360	22.223	8,000	(45,337)	(1,474)	(46,811)
2023	(46,811)	460	518		360	22.890	8,240	(39,089)	(1,289)	(40,378)
2024	(40,378)	204	237		360	23.576	8,487	(32,127)	(1,088)	(33,215)
2025	(33,215)	204	244		360	24.284	8,742	(24,717)	(869)	(25,586)
2026	(25,586)	204	251		360	25.012	9,004	(16,833)	(636)	(17,469)
2027	(17,469)	364	461		360	25.762	9,274	(8,656)	(392)	(9,048)
2028	(9,048)	284	371		360	26.535	9,553	134	(134)	0
Total		21,000	21,416	-	3,600		83,931		(11,062)	

Note: Numbers may not add due to rounding



Cash Flow Calculations – Thamesford – Wastewater

Cash Flow Calculation - Thamesford Wastewater - Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Population Growth	\$0.00	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per Capita per Year Inflated at (3%) Starting in 2020			D.C. Reserve Fund Interest Earnings/ (Cost)	
2019	7,994	163	163		37	-	-	7,831	79	7,911
2020	7,911	163	168		37	-	-	7,743	78	7,821
2021	7,821	163	173		37	-	-	7,648	77	7,726
2022	7,726	1,778	1,943		37	-	-	5,783	68	5,850
2023	5,850	2,586	2,910		37	-	-	2,940	44	2,984
2024	2,984	-	-		37	-	-	2,984	30	3,014
2025	3,014	-	-		37	-	-	3,014	30	3,044
2026	3,044	-	-		37	-	-	3,044	30	3,074
2027	3,074	1,615	2,046		37	-	-	1,028	21	1,049
2028	1,049	808	1,054		37	-	-	(5)	5	0
Total		7,276	8,457	-	370				462	

Note: Numbers may not add due to rounding

Cash Flow Calculation - Thamesford Wastewater - Non-Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$0.00	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		per sq.m. per Year Inflated at (3%) Starting in 2020			D.C. Reserve Fund Interest Earnings/ (Cost)	
2019	791	16	16		360	-	-	775	8	782
2020	782	16	17		360	-	-	766	8	774
2021	774	16	17		360	-	-	756	8	764
2022	764	176	192		360	-	-	572	7	579
2023	579	256	288		360	-	-	291	4	295
2024	295	-	-		360	-	-	295	3	298
2025	298	-	-		360	-	-	298	3	301
2026	301	-	-		360	-	-	301	3	304
2027	304	160	202		360	-	-	102	2	104
2028	104	80	104		360	-	-	(1)	1	(0)
Total		720	836	-	3,600				46	

Note: Numbers may not add due to rounding



Cash Flow Calculations – Mt. Elgin – Water

Cash Flow Calculation - Mount Elgin Water - Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt Existing Debt Payments	Population Growth	\$1,881.16	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Per Capita per Year Inflated at (3%) Starting in 2020		D.C. Reserve Fund Interest Earnings/ (Cost)				
2019	-	315,345	315,345		34	1,881.16	64,712	(250,633)	(3,759)	(254,393)
2020	(254,393)	316,427	325,920		34	1,937.60	66,653	(513,659)	(11,521)	(525,180)
2021	(525,180)	1,280	1,358		34	1,995.72	68,653	(457,885)	(14,746)	(472,631)
2022	(472,631)	2,732	2,985		34	2,055.60	70,713	(404,903)	(13,163)	(418,066)
2023	(418,066)	3,458	3,892		34	2,117.26	72,834	(349,125)	(11,508)	(360,632)
2024	(360,632)	1,140	1,321		34	2,180.78	75,019	(286,935)	(9,714)	(296,649)
2025	(296,649)	1,140	1,361		34	2,246.21	77,269	(220,740)	(7,761)	(228,501)
2026	(228,501)	1,140	1,402		34	2,313.59	79,588	(150,315)	(5,682)	(155,998)
2027	(155,998)	2,592	3,284		34	2,383.00	81,975	(77,306)	(3,500)	(80,806)
2028	(80,806)	1,866	2,435		34	2,454.49	84,434	1,194	(1,194)	(0)
Total		647,120	659,303	-	344		741,850		(82,547)	

Note: Numbers may not add due to rounding

Cash Flow Calculation - Mount Elgin Water - Non-Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt Existing Debt Payments	Sq. m. of Gross Floor Area	\$16.65	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	per sq.m. per Year Inflated at (3%) Starting in 2020		D.C. Reserve Fund Interest Earnings/ (Cost)				
2019	-	43,002	43,002		530	16.65	8,824	(34,177)	(513)	(34,690)
2020	(34,690)	43,149	44,444		530	17.149	9,089	(70,044)	(1,571)	(71,615)
2021	(71,615)	175	185		530	17.664	9,362	(62,439)	(2,011)	(64,450)
2022	(64,450)	373	407		530	18.194	9,643	(55,214)	(1,795)	(57,009)
2023	(57,009)	472	531		530	18.739	9,932	(47,608)	(1,569)	(49,177)
2024	(49,177)	155	180		530	19.302	10,230	(39,127)	(1,325)	(40,452)
2025	(40,452)	155	186		530	19.881	10,537	(30,101)	(1,058)	(31,159)
2026	(31,159)	155	191		530	20.477	10,853	(20,498)	(775)	(21,272)
2027	(21,272)	353	448		530	21.091	11,178	(10,542)	(477)	(11,019)
2028	(11,019)	254	332		530	21.724	11,514	163	(163)	0
Total		88,244	89,905	-	5,300		101,161		(11,256)	

Note: Numbers may not add due to rounding



Cash Flow Calculations – Mt. Elgin – Wastewater

Cash Flow Calculation - Mount Elgin Wastewater - Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt Existing Debt Payments	Population Growth	\$19.17	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Per Capita per Year Inflated at (3%) Starting in 2020		D.C. Reserve Fund Interest Earnings/ (Cost)				
2019	-	140	140		34	19.17	659	520	3	522
2020	522	140	144		34	19.74	679	1,057	8	1,065
2021	1,065	140	148		34	20.34	700	1,616	13	1,630
2022	1,630	1,592	1,740		34	20.95	721	611	11	622
2023	622	2,318	2,609		34	21.57	742	(1,245)	(9)	(1,255)
2024	(1,255)	-	-		34	22.22	764	(490)	(26)	(516)
2025	(516)	-	-		34	22.89	787	271	(4)	267
2026	267	-	-		34	23.58	811	1,078	7	1,085
2027	1,085	1,452	1,840		34	24.28	835	81	6	87
2028	87	726	947		34	25.01	860	(0)	0	(0)
Total		6,508	7,568	-	344		7,559		9	

Note: Numbers may not add due to rounding

Cash Flow Calculation - Mount Elgin Wastewater - Non-Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt Existing Debt Payments	Sq. m. of Gross Floor Area	\$0.17	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	per sq.m. per Year Inflated at (3%) Starting in 2020		D.C. Reserve Fund Interest Earnings/ (Cost)				
2019	-	19	19		530	0.17	90	71	0	71
2020	71	19	20		530	0.175	93	144	1	145
2021	145	19	20		530	0.180	95	220	2	222
2022	222	217	237		530	0.185	98	83	2	85
2023	85	316	356		530	0.191	101	(170)	(1)	(171)
2024	(171)	-	-		530	0.197	104	(67)	(4)	(70)
2025	(70)	-	-		530	0.203	107	37	(1)	36
2026	36	-	-		530	0.209	111	147	1	148
2027	148	198	251		530	0.215	114	11	1	12
2028	12	99	129		530	0.221	117	(0)	0	(0)
Total		887	1,032	-	5,300		1,031		1	

Note: Numbers may not add due to rounding