



2020 Development Charges Update Study

Town of Ingersoll

For Public Circulation and Comment

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List of Acronyms and Abbreviations

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



1. Introduction

1.1 Background

The Town of Ingersoll (Town) imposes development charges (D.C.) to recover the increase in the needs for service arising from growth. The basis for the calculation of the Town's current residential and non-residential D.C. is documented in the "Development Charges Background Study – Town of Ingersoll" dated May 2, 2019. This Background Study provides the supporting documentation for the Town's D.C. By-law 19-5057. The Town's current D.C. by municipal service and development type are summarized in Table 1-1. This table reflects the charges that are currently in force, in indexed 2020 dollars.

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

Service/Class	RESIDENTIAL				NON-RESIDENTIAL	
	Single and Semi-Detached Dwelling	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	Other Multiples	(per m ² of Gross Floor Area)	(per Wind Turbine)
Municipal Wide Services/Classes of Service:						
Roads and Related	2,830	1,509	1,021	1,778	9.41	2,830
Fire Services	283	151	102	178	0.94	283
Parks and Recreation	28	14	10	17	0.04	-
Administration Studies	180	96	65	113	0.60	180
Total Municipal Wide Services/Class of Service	3,321	1,770	1,198	2,086	10.99	3,293

1.2 Existing Policies (Rules)

The following subsections set out the rules governing the calculation, payment, and collection of the D.C. as provided in By-law 19-5057, in accordance with the *Development Charges Act* (D.C.A.), 1997.

1.2.1 Payment in any Particular Case

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

- the passing of a zoning by-law or of an amendment to a zoning by-law under section 34 of the *Planning Act*;



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

1.2.2 Determination of the Amount of the Charge

The following conventions be adopted:

- 1) Costs allocated to residential uses will be assigned to different types of residential units based on the average occupancy for each housing type constructed during the previous 25 years. Costs allocated to non-residential uses will be assigned to industrial, commercial and institutional uses based on the total floor area (T.F.A.) constructed. T.F.A. is defined as:
 - The sum total of the total areas of all floors in a building or structure, whether at, above, or below-grade, measured between the exterior faces of the exterior walls of the building or structure or from the centre line of a common wall separating two uses, or from the outside edge of a floor where the outside edge of the floor does not meet an exterior or common wall, and; □ includes the floor area of a mezzanine and air-supported structure and the space occupied by interior walls partitions; and
 - where a building or structure does not have any walls, the total floor area of the building or structure shall be the total of the area of all floors, including the ground floor, that are directly beneath the roof of the building or structure.
- 2) Costs allocated to residential and non-residential uses are based upon a number of conventions, as may be suited to each municipal circumstance. These are summarized with Chapter 5 of the 2019 D.C. Background Study.



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

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

1.2.3 Application to Land Redevelopment

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

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

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

Where a building cannot be demolished until the new building has been erected, the owner shall notify the Town in writing and pay the applicable D.C. for the new building in full and, if the existing building is demolished not later than twelve (12) months from the date a building permit is issued for the new building, the Town shall provide a refund for



the D.C. paid. If more than twelve months is required to demolish the existing building, the Owner may make a written request to the Town to extend the time in which the existing building must be demolished.

1.2.4 Exemptions (full or partial)

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

Statutory exemptions

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

Non-statutory exemptions

- A Place of Worship exempt under S.3 of the *Assessment Act*, R.S.O. 1990, c. A31, as amended;
- A Public Hospital under the *Public Hospitals Act*, R.S.O. 1990, c. P.40, as amended;
- Farm buildings;
- Non-residential buildings;
- Temporary buildings;
- Affordable housing;
- Temporary dwelling units;
- Long-term care homes; and
- Lands designated as “Central Business District” and “Entrepreneurial District” defined in the County of Oxford Official Plan, Schedules I-1 and W-2.



1.2.5 Indexing

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

1.2.6 By-law Duration

The by-law will expire on July 8, 2024 unless it is repealed by Council at an earlier date.

1.2.7 Date Charge Payable

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

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

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

- A D.C. for rental housing and institutional developments will pay the charge in six equal annual installments, with the first payment commencing on the date of occupancy. A D.C. for non-profit housing developments will pay the charge in 21 equal annual installments. A municipality may charge interest on the installments. Any unpaid D.C. amounts may be added to the property and collected as taxes.
- The determination of the D.C. for all developments occurring within two years of a Site Plan or Zoning By-law Amendment planning approval shall be determined based on the D.C.s in effect on the date the planning application was submitted.



These provisions only apply to Site Plan and Zoning By-law Amendment planning applications received on or after January 1, 2020. Developments arising from planning application approvals not fitting these criteria, or if the building permit arising from these planning approvals is issued two-years or more after the planning application approval, the D.C. is determined based on the provisions of the D.C. by-law.

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

List of D.C. Eligible Services

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



- Housing services;
- *Provincial Offences Act* services;
- Services related to emergency preparedness;
- Services related to airports, but only in the Regional Municipality of Waterloo; and
- Additional services as prescribed.

10% Statutory Deduction

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

Classes of D.C. Services

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

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

Statutory Exemptions

The D.C.A. provides for statutory exemptions from payment of D.C.s where the development is creating additional residential dwelling units within prescribed classes of existing residential buildings or structures. This statutory exemption has been expanded to include secondary residential dwelling units, in prescribed classes, that are



ancillary to existing residential buildings. Furthermore, additional statutory exemptions are provided for the creation of a second dwelling unit in prescribed classes of proposed new residential buildings, including structures ancillary to new dwellings.

Transition

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

1.4 Purpose of this Document

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

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

The following Chapters of this Study include:

- Chapter 2 – Anticipated Development
- Chapter 3 – Revisions to the Anticipated Capital Needs
- Chapter 4 – Revised D.C. Calculation and Schedule of Charges
- Chapter 5 – D.C. Policy Recommendations and D.C. By-law Rules
- Chapter 6 – Asset Management Plan and Long-Term Capital and Operating Costs



- Chapter 7 – Process for Adoption of the Amending Development Charges By-law
- Appendix A – Draft Amending D.C. By-law
- Appendix B – Cash Flow Calculations

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

The notice of the Public Meeting will be advertised in accordance with the requirements of the D.C.A., i.e. 20 clear-days prior to the public meeting. This background study document will be released for public review and posted on the Town's website in accordance with provisions of the D.C.A. on January 7, 2021. The statutory public meeting will be held on February 8, 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 8, 2021. It is proposed that the amending D.C. by-law will come into effect on April 1, 2021.

1.5 Summary of Proposed Amendments

Other than the changes identified within this section, all other D.C. policies (i.e. rules) contained in By-law 19-5057 remain unchanged by this process.

1.5.1 D.C.A. Amendments

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



1.5.2 Revisions to Capital Cost Estimates by Service

Changes to the capital costs for the increase in need for service have been made to Administration Studies/Growth-Related Studies to include the cost of this D.C. by-law amendment process. Furthermore, the costs for the Parks and Recreation Master Plan that were previously included within the Administration Studies Service have now been included in the Parks and Recreation Service. These changes are summarized in Sections 3.1 and 3.2.



2. Anticipated Development

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

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

Table 2-1
Town of Ingersoll
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	13,428	5,391	8,319	n/a
Mid 2029	15,381	6,188	9,082	n/a
Mid 2041	17,598	7,022	10,107	n/a
Incremental Change				
10-year (2019-2029)	1,953	797	763	79,700
22-year (2019-2041)	4,170	1,631	1,788	189,800

¹: Excludes NFPOW and WAH



3. Revisions to the Anticipated Capital Needs

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

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

3.1 Administration Studies

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

- Development Charges Study, 2023 and 2028;
- Development Charges Update Study, 2020;
- Secondary Plan, 2019-2028; and
- Asset Management Plan, 2019-2023.

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 – 84.8%
- Fire Services – 8.6%
- Parks and Recreation Services – 6.6%



Service specific studies that were included in the Administration Studies within the current D.C. by-law have been reallocated to the individual services to which they relate. As such, the Parks and Recreation Master Plan has been included in the increase in need for Parks and Recreation Services.

The Stormwater Plan and Transit Study relate to the eligible D.C. services of Stormwater and Transit, respectively. However, as separate services for Stormwater and Transit have not been included the D.C. background study, these studies continue to be included in the Growth-Related Studies class of service.

The gross capital cost of the studies included within the Growth-Related Studies class of service is \$464,400. To reflect the benefit to existing development of these studies, \$135,400 has been removed from the calculation of the charge. A further deduction of \$84,300 is made to the capital costs for the Secondary Plan for other growth-related contributions. In recognition of the reserve fund balance, \$130,100 has been deducted, resulting in a net D.C. eligible cost of \$105,400 included in the calculation of the charge.

The allocation of the net growth-related costs between residential and non-residential development is 73% residential and 27% non-residential based on the weighted average residential and non-residential allocations for each of the benefitting services.

3.2 Parks and Recreation Services

This study serves to remove the statutory 10% statutory deduction that is no longer required for Parks and Recreation Services under the amended D.C.A. Furthermore, the Parks and Recreation Master Plan previously included within Administration Studies has been added to the capital needs listing. This addition project increases the total gross capital costs identified for Parks and Recreation Services by \$84,300 to \$10.6 million.

Of these costs, \$9.5 million has been deducted as a post period benefit reflecting the express oversizing of the second Ice Pad for future development beyond 2028. Additionally, \$412,900 has been deducted to recognize the benefit to existing development, and \$568,400 has been deducted to account for the existing uncommitted D.C. reserves. This results in a total of \$157,200 being included in the calculation of the charge.



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

3.3 Summary

Table 3-1 summarizes the total change in D.C. eligible costs for all services and classes of service. In aggregate, D.C. eligible capital costs of \$83,600 has been added to the calculation of the charge.

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

Service/Class	D.C. Eligible Costs		
	2019 D.C. Study	By-law Amendment	Change
Fire Services	255,670	255,670	-
Roads and Related	2,530,313	2,530,313	-
Parks & Recreation	27,706	157,167	129,461
Administration Studies (Growth-Related Studies)	151,246	105,430	(45,816)
Total	2,964,935	3,048,580	83,645



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

Prj.No	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Services to Which Project Relates	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Other Deductions (to recognize benefit to non-D.C. services)	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
								Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share	Non- Residential Share
	2019-2028										Various	
1	Development Charges Study											
	Development Charges Study	2023	Roads and Related	16,962	-		16,962	-		16,962	12,212	4,749
	Development Charges Study	2023	Fire Services	1,714	-		1,714	-		1,714	1,234	480
	Development Charges Study	2023	Parks and Recreation	1,324	-		1,324	-		1,324	1,258	66
	Subtotal			20,000	-		20,000	-	-	20,000	14,705	5,295
2	Development Charges Study											
	Development Charges Study	2028	Roads and Related	16,962	-		16,962	-		16,962	12,212	4,749
	Development Charges Study	2028	Fire Services	1,714	-		1,714	-		1,714	1,234	480
	Development Charges Study	2028	Parks and Recreation	1,324	-		1,324	-		1,324	1,258	66
	Subtotal			20,000	-		20,000	-	-	20,000	14,705	5,295
3	Development Charges Update Study											
	Development Charges Update Study	2020	Roads and Related	6,011	-		6,011	-		6,011	4,328	1,683
	Development Charges Update Study	2020	Fire Services	607	-		607	-		607	437	170
	Development Charges Update Study	2020	Parks and Recreation	469	-		469	-		469	446	23
	Subtotal			7,087	-		7,087	-	-	7,087	5,211	1,877
4	Secondary Plan											
	Secondary Plan	2019-2028	Roads and Related	190,735	-	7,153	183,583	47,684	71,526	64,373	46,349	18,024
	Secondary Plan	2019-2028	Fire Services	19,272	-	723	18,550	4,818	7,227	6,504	4,683	1,821
	Secondary Plan	2019-2028	Parks and Recreation	14,892	-	558	14,334	3,723	5,585	5,026	4,775	251
	Subtotal			224,900	-	8,434	216,466	56,225	84,338	75,904	55,807	20,097
5	Stormwater Plan											
	Stormwater Plan	2025	Stormwater Services	112,400	-		112,400	28,100		84,300	60,696	23,604
	Subtotal			112,400	-		112,400	28,100	-	84,300	60,696	23,604
6	Asset Mangement Plan											
	Asset Mangement Plan	2019-2023	Roads and Related	42,404	-	542	41,863	36,989		4,874	3,509	1,365
	Asset Mangement Plan	2019-2023	Fire Services	4,285	-	55	4,230	3,737		492	355	138
	Asset Mangement Plan	2019-2023	Parks and Recreation	3,311	-	42	3,269	2,888		381	362	19
	Subtotal			50,000	-	639	49,361	43,615	-	5,747	4,225	1,522



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										Various	
7	Transit Study											
	Transit Study	2019-2028	Transit Services	30,000	-		30,000	7,500		22,500	16,200	6,300
	Subtotal			30,000	-		30,000	7,500	-	22,500	16,200	6,300
	Reserve Fund Adjustment						(130,107)			(130,107)	(94,760)	(35,347)
	Total			464,387	-	9,072	325,208	135,440	84,338	105,430	76,788	28,643

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

<u>Service:</u>	<u>Share of Study Cost</u>
Roads and Related	84.8%
Fire Services	8.6%
Parks and Recreation	6.6%



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

Prj.No	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 95%	Non-Residential Share 5%
	2019-2028									
	Indoor Recreation									
1	Construction of 2nd Ice Pad at Arena	2022	382,500	76,749	305,751	-		305,751	290,464	15,288
2	Land Acquisition for 2nd Ice Pad at Arena	2022-2028	9,617,500	9,413,609	203,891	-		203,891	193,696	10,195
3	2nd Ice Pad Construction	2019	150,000		150,000	134,900		15,100	14,345	755
4	Victoria Park Fitness Equipment replacement and expansion	2019	76,500	-	76,500	66,731		9,769	9,281	488
	Parkland									
5	Victoria Park -Parking Lot Upgrades	2021	100,000	-	100,000	-		100,000	95,000	5,000
6	Riverfront Park & Trail Development - Phase 1	2019	65,000	-	65,000	56,699		8,301	7,886	415
7	Cheese Museum Pavillion	2019	25,500	-	25,500	22,244		3,256	3,094	163
8	Installation of New Water Feature - Splash pad	2021	127,500	-	127,500	111,218		16,282	15,468	814
	Growth-Related Studies									
9	Washrooms\New Change Rooms- Vic Park	2019-2028	84,300	-	84,300	21,075		63,225	60,064	3,161
	Parks and Recreation Master Plan									
	Reserve Fund Adjustment				(568,410)			(568,410)	(539,990)	(28,421)
	Total		10,628,800	9,490,358	570,032	412,866	-	157,167	149,308	7,858

¹ Growth-Related Studies are not counted against the historical level of service



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 B and have been undertaken to account for 1% earnings on D.C. reserve fund balances and 3% interest charged for reserve fund borrowing.

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

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

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

Table 4-2 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 4-3 indexed to 2021\$ to reflect anticipated implementation timing of April 1, 2021. The D.C.s in Table 4-3 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 4-4 compares the Town's existing charges (indexed to 2021\$ values) to the charges proposed herein (as presented in Table 4-3), for a single detached residential dwelling unit and per sq.m. of G.F.A. for non-residential development. The calculated charges are \$3,511 for a single detached residential dwelling unit, \$11.14 per sq.m. for non-residential G.F.A. The proposed residential charge for a single detached dwelling unit represent a 3.4% increase (+\$115/unit) from the current charges (in 2021\$ values). The proposed charge for non-residential development represent a 0.9% decrease (-\$0.10/sq.mt.) over the current charges (in 2021\$ values).

Table 4-1
Town of Ingersoll
Amended D.C. Calculation – 10-year Services (2019\$)

SERVICE/CLASS	2019\$ D.C.-Eligible Cost		2019\$ D.C.-Eligible Cost	
	Residential	Non-Residential	SDU	per m ²
1. Roads and Related	\$ 1,821,825	\$ 708,488	\$ 2,750	\$ 9.15
2. Fire Services	184,082	71,588	275	0.91
3. Parks and Recreation	149,308	7,858	184	0.12
4. Growth-Related Studies				
4.1 Roads and Related	35,670	13,872	59	0.20
4.2 Fire Services	3,604	1,402	6	0.02
4.3 Parks and Recreation	2,923	154	5	0.00
4.4 Stormwater Services	27,169	10,566	45	0.15
4.5 Transit Services	7,251	2,820	12	0.04
Subtotal	76,618	28,813	127	0.41
TOTAL	2,231,833	816,746	3,337	\$10.59
Financing Costs	\$42,237	\$26,924		
D.C.-Eligible Capital Cost	\$2,274,071	\$843,670		
10-Year Gross Population/GFA Growth (m ²)	2,086	79,700		
Cost Per Capita/Non-Residential GFA (m²)	\$1,090.16	\$10.59		
By Residential Unit Type	P.P.U.			
Single and Semi-Detached Dwelling	3.061	\$3,337		
Apartments - 2 Bedrooms +	1.632	\$1,779		
Apartments - Bachelor and 1 Bedroom	1.104	\$1,204		
Other Multiples	1.923	\$2,096		



Table 4-2
Town of Ingersoll
Amended Schedule of Development Charges (2019\$)

Service/Class	RESIDENTIAL				NON-RESIDENTIAL	
	Single and Semi-Detached Dwelling	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	Other Multiples	(per m ² of Gross Floor Area)	(per Wind Turbine)
Municipal Wide Services/Classes of Service:						
Roads and Related	2,750	1,466	992	1,728	9.15	2,750
Fire Services	275	147	99	173	0.91	275
Parks and Recreation	184	98	67	116	0.12	-
Growth-Related Studies	127	68	46	80	0.41	127
Total Municipal Wide Services/Class of Service	3,337	1,779	1,204	2,097	10.59	3,153

Table 4-3
Town of Ingersoll
Amended Schedule of Development Charges (2021\$)

Service/Class	RESIDENTIAL				NON-RESIDENTIAL	
	Single and Semi-Detached Dwelling	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	Other Multiples	(per m ² of Gross Floor Area)	(per Wind Turbine)
Municipal Wide Services/Classes of Service:						
Roads and Related	2,894	1,543	1,044	1,818	9.62	2,894
Fire Services	289	154	104	182	0.96	289
Parks and Recreation	194	103	70	122	0.13	-
Administration Studies	134	71	48	84	0.43	134
Total Municipal Wide Services/Class of Service	3,511	1,871	1,266	2,206	11.14	3,317

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

Service/Class	Current	2020 D.C. By-law Amendment	Change (%)
<i>Residential Single and Semi-Detached Dwelling</i>			
Municipal Wide Services/Classes of Service:			
Roads and Related	2,894	2,894	0.0%
Fire Services	289	289	0.0%
Parks and Recreation	29	194	576.1%
Growth-Related Studies	184	134	-27.2%
Total Municipal Wide Services/Class of Service	3,396	3,511	3.4%
<i>Non-Residential (per sq. m. of Gross Floor Area)</i>			
Municipal Wide Services/Classes of Service:			
Roads and Related	9.62	9.62	0.0%
Fire Services	0.96	0.96	0.0%
Parks and Recreation	0.04	0.13	190.1%
Growth-Related Studies	0.61	0.43	-29.5%
Total Municipal Wide Services/Class of Service	11.24	11.14	-0.9%



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. Through this amendment process, the charge for Farm Buildings has been calculated as \$0.32 per sq.m. of G.F.A. in 2019\$ values.



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

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

Other than those policies revisions identified in Sections 5.1 and 5.2, all other rules and policies contained within By-law 19-5057 remain unchanged.

5.1 D.C. Calculation and Collection Policies

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

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

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

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



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

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

5.2 Statutory Exemptions

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

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

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

- A dwelling unit that existed on a parcel of land before April 1, 2021 which was not exempt from the payment of D.C.s pursuant to Section 2 (3)(b); or
- The first 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

tem	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:

- \$2.2 million in total annualized expenditures; and
- Incremental operating revenues of \$1.9 million and existing operating revenues of \$19.0 million, totaling \$21.0 million by the end of the period.

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



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

	2029 (Total)
Expenditures (Annualized)	
Annual Debt Payment on Non-Growth Related Capital ¹	178,234
Annual Debt Payment on Post Period Capital ²	689,698
Lifecycle:	
Annual Lifecycle - Town Wide Services	721,588
Incremental Operating Costs (for D.C. Services)	1,336,286
Total Expenditures	2,236,108
Revenue (Annualized)	
Total Existing Revenue ³	19,007,889
Incremental Tax and Non-Tax Revenue (User Fees, Fines, Licences, etc.)	1,948,180
Total Revenues	20,956,069

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

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



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

SERVICE	ANNUAL LIFECYCLE EXPENDITURES	ANNUAL OPERATING EXPENDITURES	TOTAL ANNUAL EXPENDITURES
1. Roads and Related	162,976	593,268	756,244
2. Fire Services	30,076	145,890	175,966
3. Parks & Recreation	528,536	597,129	1,125,665
4. Growth-Related Studies		-	-
Total	721,588	1,336,286	2,057,874



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

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

It is anticipated that Council will consider for adoption the proposed amending by-law at a subsequent meeting of Council on March 8, 2021, witnessing the 60-day period between the release of the D.C. Background Study and the passage of the D.C. By-law. It is proposed that the Amending D.C. By-law will come into effect on April 1, 2021.

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

“Approve the Development Charges Update Study dated January 7, 2021, subject to further annual review during the capital budget process;”

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

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



Appendix A

Draft Amending Development Charge By-law

TOWN OF INGERSOLL
BY-LAW NO. 21-XXXX

Town of Ingersoll

By-Law No. 21-XXXX

A By-law to Amend Development Charges By-law 19-5057 for the Town of Ingersoll

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

AND WHEREAS the Council of the Corporation of the Town of Ingersoll (hereinafter called “the Council”) has determined that certain amendments should be made to the Development Charge By-law of the Corporation of the Town of Ingersoll, being By-law 19-5057;

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

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

AND WHEREAS the Council, at its meeting of March 8, 2021, approved a report dated January 7, 2021 entitled “2020 Development Charge Update Study”.

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

1. By-law 19-5057 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 Development as follows:

- (a) The enlargement of an existing dwelling unit or the creation of one or two additional dwelling units in an existing single detached dwelling unit or prescribed ancillary structures to the existing residential building;
- (b) 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 prescribed ancillary structures to the existing residential building;
- (c) the creation of one additional dwelling unit in any other existing residential building already containing at least one dwelling unit or within prescribed ancillary structures to the existing residential

TOWN OF INGERSOLL
BY-LAW NO. 21-XXXX

building; or

- (d) the creation of a second dwelling unit in prescribed classes of proposed new residential buildings, including structures ancillary to dwellings, 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 dwelling unit” means:

- (a) A dwelling unit that existed on a parcel of land prior to April 1, 2021 which was not exempt from the payment of development charges pursuant to Section 2(3)(b) of the Act; or
- (b) The first dwelling unit constructed on a vacant parcel of land, and for which development charges were paid
- (3) Notwithstanding Subsection 4(1)(d), proposed new residential buildings that would be ancillary to a proposed new detached dwelling, semi-detached dwelling, or row dwelling will only be exempt from the payment of development charges if the proposed new principal dwelling and one ancillary dwelling unit are located on parcel of land on which no other detached dwelling, semi-detached dwelling, or row dwelling would be located

- 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

TOWN OF INGERSOLL
BY-LAW NO. 21-XXXX

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 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

TOWN OF INGERSOLL
BY-LAW NO. 21-XXXX

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 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.

TOWN OF INGERSOLL
BY-LAW NO. 21-XXXX

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

READ a first and second time this 8th day of March, 2021.

READ a third time and finally passed in Open Council this 8th day of March, 2021.

MAYOR

CLERK

TOWN OF INGERSOLL
BY-LAW NO. 21-XXXX

SCHEDULE “A”

TO BY-LAW NO. 21-XXX

DESIGNATED MUNICIPAL SERVICES UNDER THIS BY-LAW

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

DESIGNATED MUNICIPAL CLASSES OF SERVICES UNDER THIS BY-LAW

- (1) Growth-Related Studies

TOWN OF INGERSOLL
BY-LAW NO. 21-XXXX

SCHEDULE “B”

TO BY-LAW NO. 21-XXXX

SCHEDULE OF DEVELOPMENT CHARGES

Service/Class	RESIDENTIAL				NON-RESIDENTIAL	
	Single and Semi-Detached Dwelling	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	Other Multiples	(per m ² of Gross Floor Area)	(per Wind Turbine)
Municipal Wide Services/Classes of Service:						
Roads and Related	2,750	1,466	992	1,728	9.15	2,750
Fire Services	275	147	99	173	0.91	275
Parks and Recreation	184	98	67	116	0.12	-
Growth-Related Studies	127	68	46	80	0.41	127
Total Municipal Wide Services/Class of Service	3,337	1,779	1,204	2,097	10.59	3,153



Appendix B

Cash-Flow Calculation



Cash Flow Calculation – Fire Services

Cash Flow Calculation - Fire - Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Related Long-Term Debt	Population Growth	\$89.80	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	37,318	-	-	-	209	89.80	18,732	56,050	467	56,517
2020	56,517	-	-	-	209	92.49	19,294	75,811	662	76,472
2021	76,472	-	-	-	209	95.27	19,873	96,345	864	97,209
2022	97,209	198,720	217,147	-	209	98.13	20,469	(99,468)	(34)	(99,502)
2023	(99,502)	22,680	25,527	-	209	101.07	21,083	(103,946)	(3,052)	(106,997)
2024	(106,997)	-	-	-	209	104.10	21,716	(85,282)	(2,884)	(88,166)
2025	(88,166)	-	-	-	209	107.23	22,367	(65,799)	(2,309)	(68,108)
2026	(68,108)	-	-	-	209	110.44	23,038	(45,070)	(1,698)	(46,768)
2027	(46,768)	-	-	-	209	113.76	23,729	(23,038)	(1,047)	(24,085)
2028	(24,085)	-	-	-	209	117.17	24,441	356	(356)	0
Total		221,400	242,673	-	2,086		214,743		(9,387)	

Note: Numbers may not add due to rounding

Cash Flow Calculation - Fire - Non-Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	sq. m. of Gross Floor Area	\$0.914	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	14,512	-	-	-	7,970	0.914	7,285	21,797	182	21,979
2020	21,979	-	-	-	7,970	0.941	7,503	29,482	257	29,739
2021	29,739	-	-	-	7,970	0.970	7,728	37,468	336	37,804
2022	37,804	77,280	84,446	-	7,970	0.999	7,960	(38,682)	(13)	(38,695)
2023	(38,695)	8,820	9,927	-	7,970	1.029	8,199	(40,423)	(1,187)	(41,610)
2024	(41,610)	-	-	-	7,970	1.060	8,445	(33,165)	(1,122)	(34,287)
2025	(34,287)	-	-	-	7,970	1.091	8,698	(25,588)	(898)	(26,486)
2026	(26,486)	-	-	-	7,970	1.124	8,959	(17,527)	(660)	(18,187)
2027	(18,187)	-	-	-	7,970	1.158	9,228	(8,959)	(407)	(9,366)
2028	(9,366)	-	-	-	7,970	1.193	9,505	138	(138)	0
Total		86,100	94,373	-	79,700		83,511		(3,651)	

Note: Numbers may not add due to rounding



Cash Flow Calculation – Roads and Related Services

Cash Flow Calculation - Roads and Related - Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures Nominal Project Cost	Development Related Expenditures Project Cost Inflated at 3%	Related Long-Term Debt Existing Debt Payments	Population Growth	\$898.48 Per Capita per Year Inflated at (3%) Starting in 2020	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3% D.C. Reserve Fund Interest Earnings/ (Cost)	D.C. Reserve Fund Closing Balance after Interest
2019	209,891	-	-	39,139	209	898.48	187,422	358,174	2,840	361,015
2020	361,015	-	-	38,765	209	925.43	193,045	515,295	4,382	519,676
2021	519,676	40,464	42,928	38,382	209	953.19	198,836	637,202	5,784	642,987
2022	642,987	3,600	3,934	38,004	209	981.79	204,801	805,850	7,244	813,094
2023	813,094	-	-	37,625	209	1,011.24	210,945	986,415	8,998	995,412
2024	995,412	1,684,248	1,952,505	24,894	209	1,041.58	217,274	(764,714)	1,153	(763,560)
2025	(763,560)	72,000	85,972	24,894	209	1,072.83	223,792	(650,635)	(21,213)	(671,847)
2026	(671,847)	-	-	-	209	1,105.01	230,506	(441,342)	(16,698)	(458,040)
2027	(458,040)	7,920	10,033	-	209	1,138.16	237,421	(230,652)	(10,330)	(240,982)
2028	(240,982)	-	-	-	209	1,172.31	244,543	3,561	(3,561)	(0)
Total		1,808,232	2,095,372	241,703	2,086		2,148,585		(21,401)	

Note: Numbers may not add due to rounding

Cash Flow Calculation - Roads and Related - Non-Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures Nominal Project Cost	Development Related Expenditures Project Cost Inflated at 3%	Development Related Long-Term Debt Existing Debt Payments	sq. m. of Gross Floor Area	\$9.145 per sq.m. per Year Inflated at (3%) Starting in 2020	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3% D.C. Reserve Fund Interest Earnings/ (Cost)	D.C. Reserve Fund Closing Balance after Interest
2019	81,624	-	-	15,221	7,970	9.145	72,886	139,290	1,105	140,395
2020	140,395	-	-	15,075	7,970	9,419	75,073	200,392	1,704	202,096
2021	202,096	15,736	16,694	14,926	7,970	9,702	77,325	247,801	2,249	250,050
2022	250,050	1,400	1,530	14,779	7,970	9,993	79,645	313,386	2,817	316,203
2023	316,203	-	-	14,632	7,970	10,293	82,034	383,606	3,499	387,105
2024	387,105	654,985	759,308	9,681	7,970	10,602	84,495	(297,389)	449	(296,940)
2025	(296,940)	28,000	33,433	9,681	7,970	10,920	87,030	(253,025)	(8,249)	(261,274)
2026	(261,274)	-	-	-	7,970	11,247	89,641	(171,633)	(6,494)	(178,127)
2027	(178,127)	3,080	3,902	-	7,970	11,585	92,330	(89,698)	(4,017)	(93,715)
2028	(93,715)	-	-	-	7,970	11,932	95,100	1,385	(1,385)	(0)
Total		703,201	814,867	93,996	79,700		835,561		(8,323)	

Note: Numbers may not add due to rounding



Cash Flow Calculations – Parks and Recreation Services

Cash Flow Calculation - Parks and Recreation - Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Population Growth	\$60.27	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	539,990	40,612	40,612		209	60.27	12,571	511,949	5,260	517,209
2020	517,209	6,006	6,187		209	62.07	12,949	523,971	5,206	529,177
2021	529,177	116,475	123,568		209	63.94	13,337	418,946	4,741	423,686
2022	423,686	324,141	354,198		209	65.85	13,737	83,226	2,535	85,760
2023	85,760	33,677	37,904		209	67.83	14,149	62,005	739	62,744
2024	62,744	33,677	39,041		209	69.86	14,574	38,277	505	38,782
2025	38,782	33,677	40,212		209	71.96	15,011	13,580	262	13,842
2026	13,842	33,677	41,419		209	74.12	15,461	(12,116)	9	(12,107)
2027	(12,107)	33,677	42,661		209	76.34	15,925	(38,843)	(764)	(39,608)
2028	(39,608)	33,677	43,941		209	78.63	16,403	(67,146)	(1,601)	(0)
Total		689,298	769,743	-	2,086		144,117		16,890	

Note: Numbers may not add due to rounding

Cash Flow Calculation - Parks and Recreation - Non-Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	sq. m. of Gross Floor Area	\$0.120	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	28,421	2,137	2,137		7,970	0.120	956	27,239	278	27,517
2020	27,517	316	326		7,970	0.124	984	28,176	278	28,454
2021	28,454	6,130	6,504		7,970	0.127	1,014	22,964	257	23,221
2022	23,221	17,060	18,642		7,970	0.131	1,044	5,624	144	5,768
2023	5,768	1,772	1,995		7,970	0.135	1,076	4,849	53	4,902
2024	4,902	1,772	2,055		7,970	0.139	1,108	3,955	44	3,999
2025	3,999	1,772	2,116		7,970	0.143	1,141	3,024	35	3,059
2026	3,059	1,772	2,180		7,970	0.147	1,175	2,054	26	2,080
2027	2,080	1,772	2,245		7,970	0.152	1,211	1,045	16	1,061
2028	1,061	1,772	2,313		7,970	0.156	1,247	(5)	5	(0)
Total		36,279	40,513	-	79,700		10,955		1,137	

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 Nominal Project Cost	Development Related Expenditures Project Cost Inflated at 3%	Related Long-Term Debt Existing Debt Payments	Population Growth	\$41.62 Per Capita per Year Inflated at (3%) Starting in 2020	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3% D.C. Reserve Fund Interest Earnings/ (Cost)	D.C. Reserve Fund Closing Balance after Interest
2019	94,760	8,046	8,046		209	41.62	8,681	95,396	951	96,347
2020	96,347	13,257	13,654		209	42.87	8,942	91,634	940	92,574
2021	92,574	8,046	8,536		209	44.15	9,210	93,249	929	94,178
2022	94,178	8,046	8,792		209	45.48	9,486	94,873	945	95,818
2023	95,818	22,750	25,606		209	46.84	9,771	79,983	879	80,862
2024	80,862	7,201	8,348		209	48.25	10,064	82,579	817	83,396
2025	83,396	67,897	81,072		209	49.69	10,366	12,690	480	13,170
2026	13,170	7,201	8,856		209	51.18	10,677	14,991	141	15,132
2027	15,132	7,201	9,122		209	52.72	10,997	17,008	161	17,169
2028	17,169	21,905	28,581		209	54.30	11,327	(85)	85	(0)
Total		171,548	200,612	-	2,086		99,523		6,329	

Note: Numbers may not add due to rounding

Cash Flow Calculation - Administration Studies - Non-Residential

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures Nominal Project Cost	Development Related Expenditures Project Cost Inflated at 3%	Development Related Long-Term Debt Existing Debt Payments	sq. m. of Gross Floor Area	\$0.407 per sq.m. per Year Inflated at (3%) Starting in 2020	Anticipated Revenues	Annual Surplus/ (Deficit)	1% / 3% D.C. Reserve Fund Interest Earnings/ (Cost)	D.C. Reserve Fund Closing Balance after Interest
2019	35,347	2,944	2,944		7,970	0.407	3,240	35,643	355	35,998
2020	35,998	4,821	4,965		7,970	0.419	3,337	34,370	352	34,722
2021	34,722	2,944	3,123		7,970	0.431	3,438	35,037	349	35,385
2022	35,385	2,944	3,217		7,970	0.444	3,541	35,709	355	36,065
2023	36,065	8,239	9,274		7,970	0.458	3,647	30,438	333	30,770
2024	30,770	2,640	3,060		7,970	0.471	3,756	31,467	311	31,778
2025	31,778	26,244	31,336		7,970	0.485	3,869	4,310	180	4,491
2026	4,491	2,640	3,247		7,970	0.500	3,985	5,229	49	5,278
2027	5,278	2,640	3,344		7,970	0.515	4,105	6,039	57	6,095
2028	6,095	7,935	10,354		7,970	0.530	4,228	(30)	30	(0)
Total		63,990	74,863	-	79,700		37,146		2,371	

Note: Numbers may not add due to rounding