



Development Charges Background Study

Town of Aylmer

May 8, 2026

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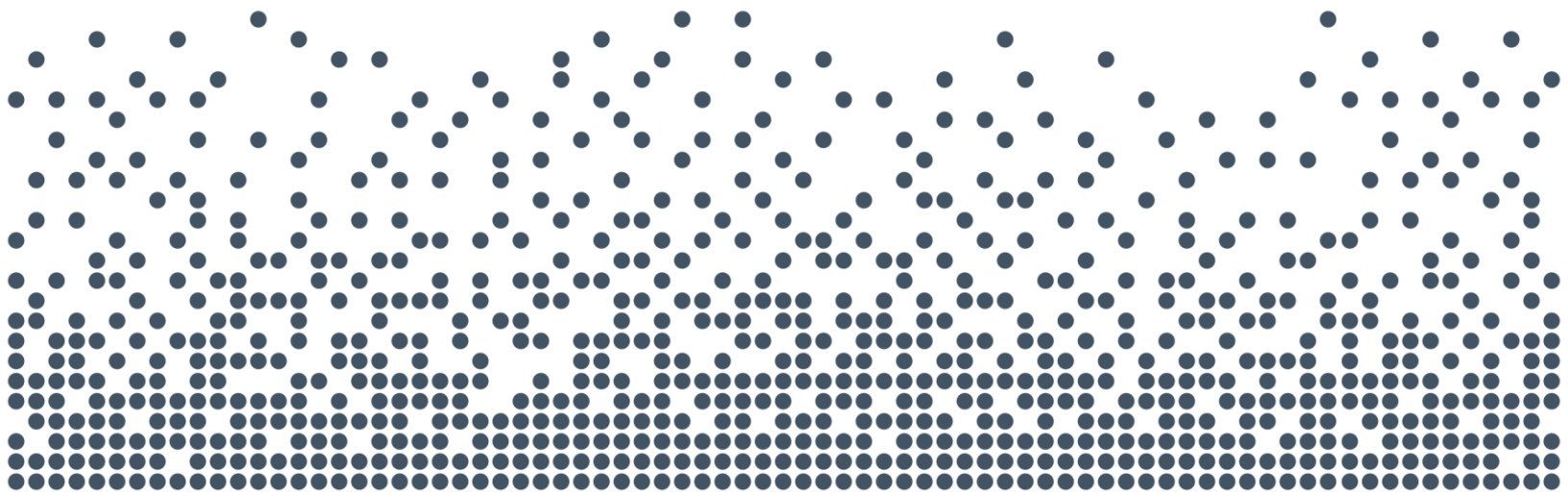
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List of Acronyms and Abbreviations

| | |
|------------|---|
| A.M.P. | Asset management plan |
| B.T.E. | Benefit to existing |
| D.C. | Development charge |
| D.C.A. | Development Charges Act, 1997, as amended |
| F.I.R. | Financial Information Return |
| G.F.A. | Gross floor area |
| Km | Kilometers |
| L.P.A.T. | Local Planning Appeal Tribunal |
| N.F.P.O.W. | No fixed place of work |
| O.L.T. | Ontario Land Tribunal |
| O.M.B. | Ontario Municipal Board |
| O.P.A. | Official Plan Amendment |
| O. Reg. | Ontario Regulation |
| P.O.A. | Provincial Offences Act |
| P.P.U. | Persons per unit |
| S.D.E. | Single detached equivalent |
| S.D.U. | Single detached unit |
| S.W.M. | Stormwater management |
| sq.ft. | square foot |
| sq.m | square metre |



Executive Summary



Executive Summary

1. The report provided herein represents the Development Charges (D.C.) Background Study for the Town of Aylmer required by the *Development Charges Act, 1997*, as amended (D.C.A.). This report has been prepared in accordance with the methodology required under the D.C.A. The contents include the following:
 - Chapter 1 – Overview of the legislative requirements of the Act;
 - Chapter 2 – Review of present D.C. policies of the Town;
 - Chapter 3 – Summary of the residential and non-residential growth forecasts for the Town;
 - Chapter 4 – Approach to calculating the D.C.;
 - Chapter 5 – Review of historical service standards and identification of future capital requirements to service growth and related deductions and allocations;
 - Chapter 6 – Calculation of the D.C.s;
 - Chapter 7 – D.C. policy recommendations and rules; and
 - Chapter 8 – By-law implementation.

2. D.C.s provide for the recovery of growth-related capital expenditures from new development. The D.C.A. is the statutory basis to recover these charges. The methodology is detailed in Chapter 4; a simplified summary is provided below.
 - 1) Identify amount, type, and location of growth.
 - 2) Identify servicing needs to accommodate growth.
 - 3) Identify capital costs to provide services to meet the needs.
 - 4) Deduct:
 - Grants, subsidies and other contributions;
 - Benefit to existing development;
 - Amounts in excess of 15-year historical service calculation; and
 - D.C. reserve funds (where applicable);
 - 5) Net costs are then allocated between residential and non-residential benefit; and
 - 6) Net costs are divided by the growth to provide the D.C.



3. Several changes to the D.C.A. have occurred since the passage of the Town's 2021 D.C. By-law. These changes include additional mandatory exemptions, discounts, and limitations of imposing D.C.s. Further discussion is provided in Chapter 1 and a detailed summary of the changes is provided in Appendix G.
4. The growth forecast (Chapter 3) on which the D.C. study is based projects the following population, housing, and non-residential floor area for the 10-year (2026 to 2035) and 26-year (2026 to 2051) periods.

Table ES-1
Summary of Growth Forecast by Planning Period
Town of Aylmer

| Measure | 10 Year 2026 to 2035 | 26 Year 2026 to 2051 |
|--|-------------------------|-------------------------|
| (Net) Population Increase | 1,480 | 2,837 |
| Residential Unit Increase | 600 | 1,138 |
| Non-Residential Gross Floor Area Increase (sq.ft.) | 534,400 | 1,287,700 |

Source: Watson & Associates Economists Ltd. Forecast 2026

5. On December 15, 2021, the Town of Aylmer passed By-law 78-21 under the D.C.A. The by-law imposes D.C.s on residential and non-residential development in the Town. This by-law will expire on December 31, 2026. The Town is undertaking a D.C. public process and anticipates passing a new by-law in advance of the expiry date. The mandatory public meeting has been scheduled for June 3, 2026, with adoption of the by-law on July 8, 2026.
6. The Town's D.C.s currently in effect (as of January 1, 2026) for single detached dwelling units are \$21,538. Non-residential charges per sq.ft. of gross floor area are \$9.35. The non-residential D.C.s were phased in over the life of the by-law, where 50% of the calculated rates were imposed from January 1, 2022, to December 31, 2022, 75% of the calculated rates were imposed from January 1, 2023, to December 31, 2023, and 100% of the rates were imposed from January 1, 2024 and onwards.
7. This report has undertaken a recalculation of the charges based on future identified needs (presented in Schedule ES-3 for residential and non-residential development). The corresponding single detached unit charge is \$23,510. The



non-residential charge per sq.ft. is \$5.83. These rates are submitted to Council for its consideration.

8. The D.C.A. requires a summary be provided of the gross capital costs and the net costs to be recovered over the life of the by-law. This calculation is provided by service and is presented in Table 6-4. A summary of these costs is provided below:

Table ES-2
Summary of Expenditures Anticipated Over the Life of the By-law

| Summary of Expenditures Anticipated Over the Life of the By-law | Expenditure Amount |
|---|---------------------|
| Total gross expenditures planned over the next ten years | \$39,851,695 |
| Less: Benefit to existing development | \$4,375,133 |
| Less: Post planning period benefit | \$3,010,400 |
| Less: Ineligible re: Level of Service | \$9,367 |
| Less: Grants, subsidies and other contributions | \$8,303,938 |
| Net costs to be recovered from development charges | \$24,152,858 |

This suggests that for the non-D.C. cost over the ten-year D.C. by-law (benefit to existing development, and grants, subsidies and other contributions), approximately \$12.69 million (or an annual amount of \$1.27 million) will need to be contributed from taxes and rates, or other sources.

Based on the above table, the Town plans to spend approximately \$39.85 million over the life of the by-law, of which \$24.15 million (61%) is recoverable from D.C.s. Of this net amount, \$18.24 million is recoverable from residential development and \$5.91 million from non-residential development. It is also noted that any exemptions or reductions in the charges would further reduce this recovery.

9. Considerations by Council – The background study represents the service needs arising from residential and non-residential growth over the forecast period.

The following services are calculated based on a 26-year forecast:



- Wastewater Services;
- Library Services; and
- Policing Services.

The following services are calculated based on a 10-year (2026 to 2035) forecast:

- Water Services;
- Services Related to a Highway;
- Public Works (Facilities and Fleet);
- Parks and Recreation Services;
- Fire Protection Services; and
- Growth Studies (as a class of service)¹.

Council will consider the findings and recommendations provided in the report and, in conjunction with public input, approve such policies and rates it deems appropriate. These decisions may include:

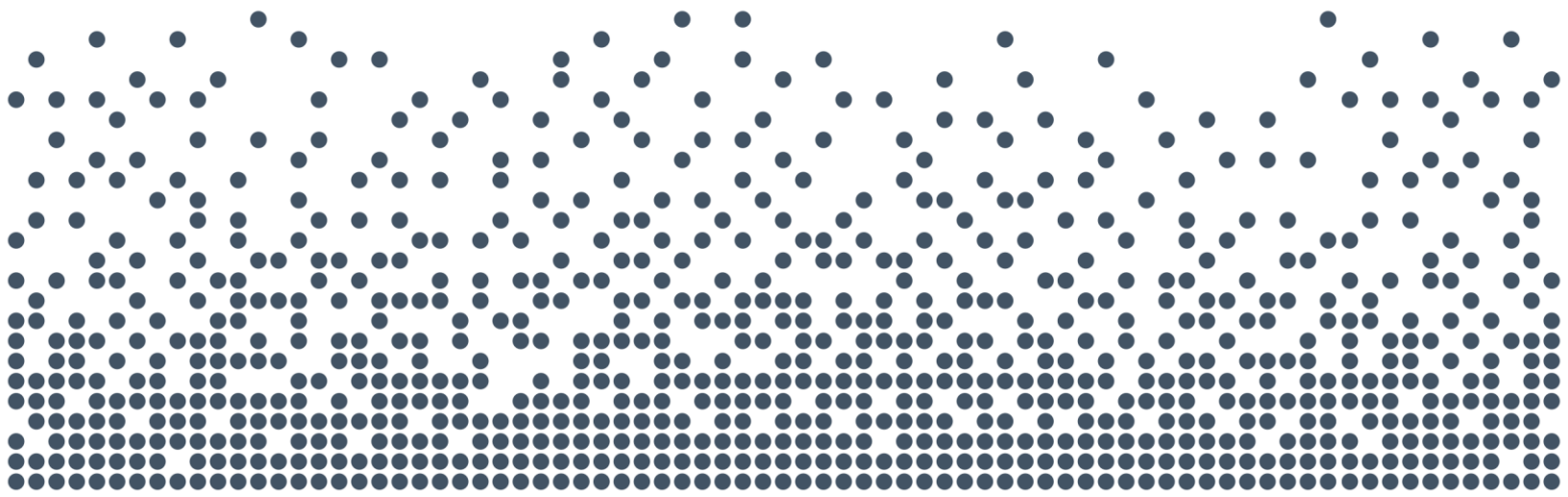
- adopting the charges and policies recommended herein;
- considering additional exemptions to the by-law;
- considering if any changes are required to the Local Service Policy; and
- considering reductions in the charge by class of development (obtained by removing certain services on which the charge is based and/or by a general reduction in the charge).

¹ As per section 7 of the D.C.A., eligible services, including their costs, may be grouped together for the purposes of the D.C. by-law. As such, a class of service for Growth Studies has been established (all D.C. eligible services included in the by-law).



Table ES-3
Town of Aylmer
Schedule of Development Charges

| Service/Class of Service | RESIDENTIAL | | | | NON-RESIDENTIAL |
|---|-----------------------------------|-----------------|---------------------------|-------------------------------------|----------------------------------|
| | Single and Semi-Detached Dwelling | Other Multiples | Apartments - 2 Bedrooms + | Apartments - Bachelor and 1 Bedroom | (per sq.ft. of Gross Floor Area) |
| Town Wide Services/Class of Service: | | | | | |
| Services Related to a Highway | 2,062 | 1,692 | 1,373 | 761 | 0.72 |
| Public Works (Facilities and Fleet) | 1,512 | 1,241 | 1,007 | 558 | 0.53 |
| Fire Protection Services | 1,516 | 1,244 | 1,010 | 559 | 0.53 |
| Policing Services | 1,181 | 969 | 787 | 436 | 0.39 |
| Parks and Recreation Services | 6,614 | 5,428 | 4,405 | 2,440 | 0.35 |
| Library Services | 751 | 616 | 500 | 277 | 0.03 |
| Growth Studies | 238 | 195 | 159 | 88 | 0.08 |
| Wastewater Services | 8,636 | 7,087 | 5,752 | 3,186 | 2.85 |
| Water Services | 1,000 | 821 | 666 | 369 | 0.35 |
| Total | 23,510 | 19,293 | 15,659 | 8,674 | 5.83 |



Report



Chapter 1

Introduction



1. Introduction

1.1 Purpose of this Document

This background study has been prepared pursuant to the requirements of the *Development Charges Act*, as amended, (D.C.A.) (section 10) and, accordingly, recommends new development charges (D.C.s) and policies for the Town of Aylmer.

The Town retained Watson & Associates Economists Ltd. (Watson), to undertake the D.C. study process throughout early 2026. Watson worked with Town staff in preparing the D.C. analysis and policy recommendations.

This D.C. background study, and the proposed D.C. 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.

This report has been prepared to meet the statutory requirements applicable to the Town's D.C. background study, as summarized in Chapter 4. It also addresses the requirement for "rules" (contained in Chapter 7) and the proposed by-law to be made available as part of the approval process (included as Appendix I).

In addition, the report is designed to set out sufficient background on the legislation (Chapter 4), Aylmer's current D.C. policies (Chapter 2) and the policies underlying the proposed by-law, to make the exercise understandable to those who are involved.

Finally, it addresses post-adoption implementation requirements (Chapter 8) which are critical to the successful application of the new policy.

The chapters in the report are supported by Appendices containing the data required to explain and substantiate the calculation of the charge. A full discussion of the statutory requirements for the preparation of a background study and calculation of a D.C. is provided herein.

1.2 Summary of the Process

The public meeting required under section 12 of the D.C.A. has been scheduled for June 3, 2026. Its purpose is to present the study to the public and to solicit public input.



The meeting is also being held to answer any questions regarding the study's purpose, methodology, and the proposed modifications to the Town's D.C.s.

In accordance with the legislation, the background study and proposed D.C. by-law will be available for public review on May 8, 2026.

The process to be followed in finalizing the report and recommendations includes:

- consideration of responses received prior to, at, or immediately following the public meeting; and
- finalization of the report and Council consideration of the by-law subsequent to the public meeting.

Figure 1-1 outlines the proposed schedule to be followed with respect to the D.C. by-law adoption process.

Figure 1-1
Schedule of Key D.C. Process Dates for the Town of Aylmer

| Schedule of Study Milestone | Dates |
|---|--|
| 1. Data collection, staff review, D.C. calculations and policy work | January to April 2026 |
| 2. Public release of final D.C. Background study and proposed by-law | May 8, 2026 |
| 3. Public meeting advertisement placed in newspaper | At least 21 days prior to the Public Meeting |
| 4. Public meeting of Council | June 3, 2026 |
| 5. Council considers adoption of background study and passage of by-law | July 8, 2026 |
| 6. Newspaper notice given of by-law passage | By 20 days after passage |
| 7. Last day for by-law appeal | 40 days after passage |
| 8. Town makes pamphlet available (where by-law not appealed) | By 60 days after in force date |

1.3 Changes to the D.C.A.

Since the passage of the Town's previous by-law, there have been a number of changes to the D.C.A. These changes include various additional mandatory exemptions, discounts, and limitations of imposing D.C.s. A high-level summary is provided below, and a detailed summary of the changes is provided in Appendix G.



- *Bill 109: More Homes for Everyone Act, 2022* – additional reporting requirements for the Annual Treasurer’s statement on D.C. reserve funds;
- *Bill 23: More Homes Built Faster Act, 2022* – additional mandatory exemptions, discounts, and other changes:
 - Additional Residential Unit Exemption – add up to 2 units in a detached, semi-detached, or rowhouse within certain parameters and the units are exempt;
 - Housing was removed as a D.C. eligible service;
 - New exemption for Non-profit Housing;
 - New exemption for Affordable and Attainable Units;
 - New exemption for affordable units required through Inclusionary Zoning;
 - Extension of the historical level of service calculations from 10 years to 15 years;
 - Revised definition of capital costs and a mandatory phase-in (later reversed by Bill 185);
 - Extension of the by-law expiry requirements from 5 years to 10 years;
 - Discount for rental housing based on the number of bedrooms (15% to 25%);
 - Maximum interest rate for instalment payments and the rate freeze; and
 - Requirement to spend or allocate at least 60% of reserve funds for water, wastewater, and services related to a highway;
- *Bill 134: Affordable Homes and Good Jobs Act, 2023* – refinement to the definition of affordable housing for the purposes of the exemption;
- *Bill 185: Cutting Red Tape to Build More Homes Act, 2024* – reversal of changes from Bill 23 and public process changes:
 - Revised definition of capital costs to reinclude growth-related studies;
 - Removed the mandatory phase-in from Bill 23;
 - Introduced a streamlined process for minor by-law amendments;
 - Reduced the rate freeze timing from 2 years to 18 months; and
 - Modernized public notice requirements in certain instances.
- *Bill 17: Protect Ontario by Building Faster and Smarter Act, 2025* – introduces additional exemptions, changes to the timing of payment for residential D.C.s, and provides regulatory authority to make future changes;
 - Exemption for long-term care homes;
 - Change in definition of capital costs to allow changes via regulation;



- Expansion of the simplified by-law amendment process to include scenarios where D.C.s are reduced;
- Requirement to impose the lower of the current D.C. or the rate freeze (with interest); and
- Allowance for regulation to group services together for the purposes of D.C. credits.
- Deferral of D.C.s to occupancy for all residential development;
- Removal of interest for legislated instalments; and
- The ability to waive the requirement for instalments or payment at occupancy without the need for an early payment agreement.
- Ontario Regulation 164/25 – Introduction of London Series for the purposes of indexing a D.C. by-law and expansion of the requirement to spend or allocate 60% of reserve fund balances to all services.
- ***Bill 60: Fighting Delays, Building Faster Act, 2025 and Regulatory Changes*** – introduces class of service for land acquisition and other reporting requirements;
 - Addition of class of service for land acquisition (with removal of land costs from level of service calculations);
 - Additional requirements related to providing a local service policy;
 - Merging of credits for water supply services and wastewater services;
 - Requirement to provide greater details in background study with respect to how capital costs are determined and how growth-related and non-growth-related shares of costs are determined;
 - Additional requirements to provide documents to the Minister;
 - Deadlines provided for Treasurer’s Statement completion and submission of documents to the Minister of Municipal Affairs and Housing; and
 - Additional reporting requirements for the Treasurer’s Statement.
- ***Bill 98: Building Homes and Improving Transportation Infrastructure Act, 2026 and Regulatory Changes*** – introduces a mandatory exemption;
 - New exemption for Non-profit Retirement Home Developments;
 - Announcement of a new funding partnership between the federal and provincial governments that would provide a combined \$8.8 billion over 10 years for infrastructure investments in Ontario. Funding would be prioritized for municipalities that reduce and maintain reductions on D.C.s, and where the governments agree on a list of priority municipalities where D.C.s are seen as cost-prohibitive and where growth is essential to support Ontario’s future.



Chapter 2

Current Town of Aylmer D.C. Policies



2. Current Town of Aylmer D.C. Policies

2.1 Schedule of Charges

On December 15, 2021, the Town of Aylmer passed By-law 78-21 under the D.C.A.

The by-law imposes D.C.s for residential and non-residential uses. Table 2-1 provides the rates currently in effect, as of January 1, 2026.

2.2 Services Covered

The following services are covered under By-law 78-21:

- Services Related to a Highway
- Public Works (Facilities and Fleet);
- Fire Protection Services;
- Policing Services;
- Parks and Recreation Services;
- Library Services;
- Growth Studies;
- Wastewater Services; and
- Water Services.



Table 2-1
Town of Aylmer
Current D.C. Rates
January 1, 2026

| Service/Class of Service | RESIDENTIAL | | | | NON-RESIDENTIAL |
|---|-----------------------------------|-----------------|---------------------------|-------------------------------------|----------------------------------|
| | Single and Semi-Detached Dwelling | Other Multiples | Apartments - 2 Bedrooms + | Apartments - Bachelor and 1 Bedroom | (per sq.ft. of Gross Floor Area) |
| Town Wide Services/Class of Service: | | | | | |
| Services Related to a Highway | 4,254 | 3,726 | 2,611 | 1,673 | 2.37 |
| Public Works (Facilities and Fleet) | 793 | 695 | 486 | 311 | 0.44 |
| Fire Protection Services | 2,003 | 1,756 | 1,230 | 788 | 1.11 |
| Policing Services | 1,052 | 922 | 646 | 413 | 0.58 |
| Parks and Recreation Services | 4,891 | 4,285 | 3,002 | 1,923 | 0.39 |
| Library Services | 363 | 319 | 222 | 142 | 0.03 |
| Growth Studies | 504 | 442 | 310 | 199 | 0.25 |
| Wastewater Services | 4,273 | 3,744 | 2,622 | 1,680 | 2.33 |
| Water Services | 3,405 | 2,982 | 2,091 | 1,339 | 1.85 |
| Total | 21,538 | 18,871 | 13,220 | 8,468 | 9.35 |



2.3 Timing of D.C. Calculation and Payment

The D.C.s for all services and classes are calculated and payable upon issuance of a building permit for each dwelling unit, building, or structure, subject to early or late payment agreements entered into by the Town and an owner under s. 27 of the D.C.A.

D.C.s for developments proceeding through Site Plan or Zoning By-law Amendment application are frozen at the time the application is submitted. Once the application is approved, the applicant has two years to obtain the building permits related to the development, otherwise, the current D.C. is applicable.

D.C.s for rental housing and institutional development shall be paid in 6 equal annual instalments, with the first payment due upon occupancy.

2.4 Indexing

Indexing of the D.C.s shall be implemented on a mandatory basis annually, each January 1st, in accordance with the Statistics Canada Quarterly, Non-Residential Building Construction Price Index (Table 18-10-0276-02)^[1] for the most recent year-over-year.

2.5 Redevelopment Allowance

As a result of the redevelopment of land, a building or structure existing on the same land within five years prior to the date of payment of D.C.s in regard to such redevelopment was, or is to be demolished, in whole or in part, or converted from one principal use to another principal use on the same land, in order to facilitate the redevelopment, the D.C.s otherwise payable with respect to such redevelopment shall be reduced by the following amounts:

^[1] Ontario Regulation (O. Reg.) 82/98 referenced “The Statistics Canada Quarterly, Construction Price Statistics, catalogue number 62-007” as the index source. Since implementation, Statistics Canada has modified this index twice and the above-noted index is the most current. The draft by-law provided herein refers to O. Reg. 82/98 to ensure traceability should this index continue to be modified over time.



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

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

2.6 Exemptions

The Town does not provide for any non-statutory exemptions, but By-law 78-21 provided for a phase-in of non-residential D.C.s, such that:

- 50% of the calculated non-residential D.C. was imposed from January 1, 2022, to December 31, 2022;
- 75% of the calculated non-residential D.C. was imposed from January 1, 2023, to December 31, 2023; and
- 100% of the calculated non-residential D.C. was imposed from January 1, 2024, to December 31, 2026.

2.7 Demolition or Removal of Temporary Buildings

Where a lawfully existing temporary building or structure is demolished or removed in its entirety from the land on which it is located within 2 years of the date of issuance of the building permit for the construction, erection or placing of the building or structure at such location, the owner of the building or structure may submit a request to the Treasurer, for payment from the Town Growth Reserve Funds of the amount paid at issuance of the building permit toward all or part of the development charge payable under this by-law.



A request by an owner for a refund of a development charges payment when approved shall be deemed to be a claim eligible for payment as of the time the request was received by the Treasurer for the purposes of this By-law.



Chapter 3

Anticipated Development in the Town of Aylmer



3. Anticipated Development in the Town of Aylmer

3.1 Requirement of the Act

The growth forecast contained in this chapter (with supplemental tables in Appendix A) provides for the anticipated development for which the Town will be required to provide services over a 10-year (2026 to 2036) and a longer-term (2026 to 2051) time horizon.

Chapter 4 provides the methodology for calculating a D.C. as per the D.C.A. Figure 4-1 presents this methodology graphically. It is noted in the first box of the schematic that in order to determine the D.C. that may be imposed, it is a requirement of subsection 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.”

3.2 Basis of Population, Household and Non-Residential Gross Floor Area Forecast

The D.C. growth forecast has been derived by Watson in consultation with the Town of Aylmer. In preparing the growth forecast, the following information sources were consulted to assess the residential and non-residential development potential for the Town over the forecast period, including:

- Town of Aylmer Growth Projections Update Report, January 2024, by Watson & Associates Economists Ltd.;
- Updated Growth Forecasts and Land Needs Assessment for County of Elgin Memo, February 4, 2025, by Hemson Consulting Ltd.;
- Town of Aylmer Development Charges Background Study, October 15, 2021, by Watson & Associates Economists Ltd.;
- 2011, 2016 and 2021 population, household and employment Census data;
- Historical residential and non-residential building permit data over the 2015 to 2025 period;
- Residential and non-residential supply opportunities as identified by Town of Aylmer staff; and
- Discussions with Town staff regarding anticipated residential and non-residential development in the Town of Aylmer.

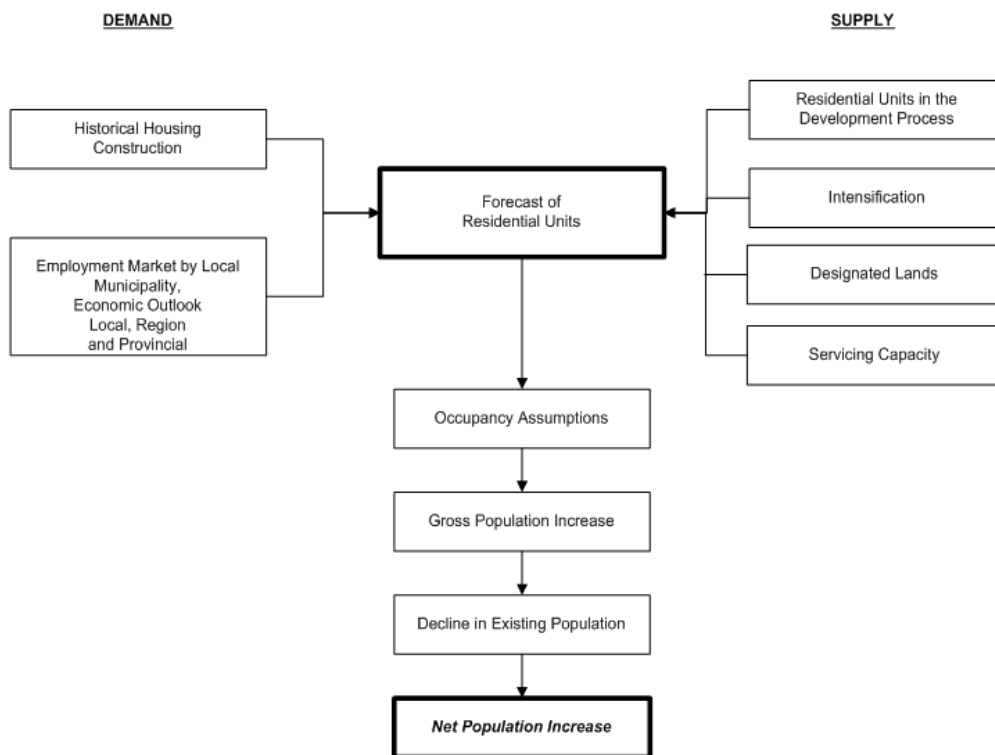


3.3 Summary of Growth Forecast

A detailed analysis of the residential and non-residential growth forecasts is provided in Appendix A and the methodology employed is illustrated in Figure 3-1. The discussion provided herein summarizes the anticipated growth for the Town and describes the basis for the forecast. The results of the residential growth forecast analysis are summarized in Table 3-1 below, and Schedule 1 in Appendix A.

As identified in Table 3-1 and Appendix A – Schedule 1, the population in the Town of Aylmer (excluding census undercount) is anticipated to reach approximately 10,130 by mid-2036 and 11,490 by mid-2051, resulting in an increase of approximately 1,480 and 2,840 persons, respectively. ^[1]

Figure 3-1
Population and Household Forecast Model



[1] The population figures used in the calculation of the 2026 D.C. exclude the net Census undercount, which is estimated at approximately 2.7%. Population figures presented herein have been rounded.



**Table 3-1
Town of Aylmer
Residential Growth Forecast Summary**

| | Year | Population (Including Census Undercount) ^[1] | Excluding Census Undercount | | | Housing Units | | | | | Person Per Unit (P.P.U.): Total Population/ Total Households | |
|-------------|---------------------|---|-----------------------------|--------------------------|---|-------------------------|-----------------------------------|---------------------------|-------|------------------|--|-------------------------------------|
| | | | Population | Institutional Population | Population Excluding Institutional Population | Singles & Semi-Detached | Multiple Dwellings ^[2] | Apartments ^[3] | Other | Total Households | | Equivalent Institutional Households |
| Historical | Mid 2011 | 7,350 | 7,151 | 81 | 7,070 | 2,096 | 250 | 417 | 50 | 2,813 | 74 | 2.542 |
| | Mid 2016 | 7,700 | 7,492 | 67 | 7,425 | 2,140 | 295 | 490 | 30 | 2,955 | 61 | 2.535 |
| | Mid 2021 | 7,910 | 7,699 | 84 | 7,615 | 2,175 | 295 | 565 | 35 | 3,070 | 76 | 2.508 |
| Forecast | Mid 2026 | 8,890 | 8,651 | 95 | 8,556 | 2,323 | 399 | 679 | 35 | 3,436 | 86 | 2.518 |
| | Mid 2036 | 10,410 | 10,131 | 110 | 10,021 | 2,714 | 507 | 765 | 35 | 4,021 | 100 | 2.520 |
| | Mid 2051 | 11,800 | 11,488 | 124 | 11,364 | 2,916 | 627 | 966 | 35 | 4,544 | 113 | 2.528 |
| Incremental | Mid 2011 - Mid 2016 | 350 | 341 | -14 | 355 | 44 | 45 | 73 | -20 | 142 | -13 | |
| | Mid 2016 - Mid 2021 | 210 | 207 | 17 | 190 | 35 | 0 | 75 | 5 | 115 | 15 | |
| | Mid 2021 - Mid 2026 | 980 | 952 | 11 | 941 | 148 | 104 | 114 | 0 | 366 | 10 | |
| | Mid 2026 - Mid 2036 | 1,520 | 1,480 | 15 | 1,465 | 391 | 108 | 86 | 0 | 585 | 14 | |
| | Mid 2026 - Mid 2051 | 2,910 | 2,837 | 29 | 2,808 | 593 | 228 | 287 | 0 | 1,108 | 27 | |

^[1] Population includes the Census undercount estimated at approximately 2.7% and has been rounded.

^[2] Includes townhouses and apartments in duplexes.

^[3] Includes bachelor, 1-bedroom, and 2-bedroom+ apartment units.

Notes:

Numbers may not add due to rounding.

Source: Derived from Town of Aylmer 2024 Growth Projections Update, by Watson & Associates Economists Ltd.



Provided below is a summary of the key assumptions and findings regarding the Town of Aylmer D.C. growth forecast:

1. Unit Mix (Appendix A – Schedules 1 and 5)

- The housing unit mix for the Town was derived from a detailed review of historical development activity (as per Schedule 5), as well as active residential development applications and discussions with Town staff regarding anticipated development trends for the Town of Aylmer.
- Based on the above indicators, the 2026 to 2051 household growth forecast for the Town is comprised of a unit mix of 53% low density units (single detached and semi-detached), 21% medium density (multiples except apartments) and 26% high density (bachelor, 1-bedroom and 2-bedroom apartments).

2. Planning Period

- Short- and longer-term time horizons are required for the D.C. process. The D.C.A. limits the planning horizon for transit services and certain services with respect to land to a 10-year planning horizon. All other services can utilize a longer planning period if the municipality has identified the growth-related capital infrastructure needs associated with the longer-term growth planning period.

3. Population in New Units (Appendix A – Schedules 2, 3 and 4)

- The number of housing units to be constructed by 2051 in the Town of Aylmer over the forecast period is presented in Table 3-1. Over the 2026 to 2051 forecast period, the Town is anticipated to average approximately 44 new housing units per year.
- Institutional population ^[1] is anticipated to increase by approximately 30 people between 2026 to 2051.
- Population in new units is derived from Schedules 2, 3 and 4, which incorporate historical development activity, anticipated units (see unit mix

^[1] Institutional population largely includes special care facilities such as nursing home or residences for senior citizens. A P.P.U. of 1.100 depicts 1-bedroom and 2-or-more-bedroom units in collective households.



discussion) and average persons per unit (P.P.U.) by dwelling type for new units.

- Schedule 6a summarizes the average P.P.U. assumed for new housing units by age and type of dwelling based on Statistics Canada 2021 custom Census data for the Town of Aylmer. Due to data limitations, medium and high-density P.P.U. data was derived from the Elgin County Census Division, which includes the Town of Aylmer, and is outlined in Schedule 6b. The total calculated P.P.U. for all density types has been adjusted accordingly to account for the P.P.U. trends which has been recently experienced in both new and older units. Forecasted 25-year average P.P.U.s by dwelling type are as follows:
 - Low density: 2.860
 - Medium density: 2.347
 - High density: 1.536

4. Existing Units and Population Change (Appendix A – Schedules 2, 3 and 4)

- Existing households for mid-2026 are based on the 2021 Census households, plus estimated residential units constructed between mid-2021 to the beginning of the growth period, assuming a minimum six-month lag between construction and occupancy (see Schedule 2).
- The change in average occupancy levels for existing housing units is calculated in Schedules 2 through 4.^[1] The forecast population change in existing households over the 2026 to 2051 forecast period is forecast to increase by approximately 140.

5. Employment (Appendix A – Schedules 8a and 8b)

- The employment forecast provided herein are largely based on the activity rate method, which is defined as the number of jobs in the Town divided by the number of residents. Key employment sectors include primary, industrial, commercial/population-related, institutional, and work at home, which are considered individually below.

^[1] Change in occupancy levels for existing households occurs due to aging of the population and family life cycle changes, lower fertility rates and changing economic conditions.



- 2016 employment data ^{[1],[2]} (place of work) for the Town of Aylmer is outlined in Schedule 8a. The 2016 employment base is comprised of the following sectors:
 - 105 primary (4%);
 - 215 work at home employment (7%);
 - 780 industrial (25%);
 - 1,235 commercial/population-related (40%); and
 - 745 institutional (24%).
- The 2016 employment by usual place of work, including work at home, is 3,080. An additional 575 employees have been identified for the Town of Aylmer in 2016 that have no fixed place of work (N.F.P.O.W.).^[3]
- Total employment, including work at home and N.F.P.O.W. for the Town of Aylmer is anticipated to reach approximately 4,880 by mid-2036 and 5,740 by 2051. This represents an employment increase of approximately 670 for the 10-year forecast period and 1,530 for the longer-term forecast period.
- Schedule 8b, Appendix A, summarizes the employment forecast, excluding work at home employment and N.F.P.O.W. employment, which is the basis for the D.C. employment forecast. The impact on municipal services from work at home employees has already been included in the population forecast. The need for municipal services related to N.F.P.O.W. employees has largely been included in the employment forecast by usual place of work (i.e., employment and gross floor area generated from N.F.P.O.W. construction employment). Furthermore, since these employees have no fixed work address, they cannot be captured in the non-residential G.F.A. calculation. Accordingly, work at home and

^[1] 2016 employment is based on Statistics Canada 2016 Place of Work Employment dataset by Watson & Associates Economists Ltd.

^[2] Statistics Canada 2021 Census place of work employment data has been reviewed. The 2021 Census employment results have not been utilized due to a significant increase in work at home employment captured due to Census enumeration occurring during the provincial COVID-19 lockdown from April 1, 2021 to June 14, 2021.

^[3] No fixed place of work is defined by Statistics Canada as "persons who do not go from home to the same workplace location at the beginning of each shift. Such persons include building and landscape contractors, travelling salespersons, independent truck drivers, etc."



N.F.P.O.W. employees have been removed from the D.C.A. employment forecast and calculation.

- Total employment for the Town of Aylmer (excluding work at home and N.F.P.O.W. employment) is anticipated to reach approximately 3,850 by mid-2036 and 4,530 by 2051. This represents an employment increase of approximately 520 for the 10-year forecast period and 1,200 for the longer-term forecast period.

6. Non-Residential Sq.ft. Estimates (G.F.A.), Appendix A – Schedule 8b)

- Square footage estimates were calculated in Schedule 8b based on the following employee density assumptions:
 - 1,500 sq.ft. per employee for industrial;
 - 500 sq.ft. per employee for commercial/population-related; and
 - 700 sq.ft. per employee for institutional employment.
- The Town-wide incremental G.F.A. is anticipated to increase by 534,400 sq.ft. over the 10-year forecast period and 1,287,700 sq.ft. over the longer-term forecast period.
- In terms of percentage growth, the 2026 to 2051 incremental G.F.A. forecast by sector is broken down as follows:
 - industrial – 78%;
 - commercial/population-related – 17%; and
 - institutional – 5%.



Chapter 4

The Approach to the Calculation of the Charge



4. The Approach to the Calculation of the Charge

4.1 Introduction

This chapter addresses the requirements of subsection 5 (1) of the D.C.A. with respect to the establishment of the need for service which underpins the D.C. calculation. These requirements are illustrated schematically in Figure 4-1.

4.2 Services Potentially Involved

Table 4-1 lists the full range of municipal services that are provided within the Town.

A number of these services are not included in the list of eligible services provided in subsection 2 (4) of the D.C.A. as being ineligible for inclusion in D.C.s. These are shown as “ineligible” on Table 4-1. Two ineligible costs defined in subsection 5 (3) of the D.C.A. are “computer equipment” and “rolling stock with an estimated useful life of (less than) seven years.” In addition, local roads are covered separately under subdivision agreements and related means (as are other local services). Services that are potentially eligible for inclusion in the Town’s D.C. are indicated with a “Yes.”

4.3 Increase in the Need for Service

The D.C. calculation commences with an estimate of “the increase in the need for service attributable to the anticipated development,” for each service to be covered by the by-law. There must be some form of link or attribution between the anticipated development and the estimated increase in the need for service. While the need could conceivably be expressed generally in terms of units of capacity, subsection 5 (1) 3, which requires that Town Council indicate that it intends to ensure that such an increase in need will be met, suggests that a project-specific expression of need would be most appropriate.



Figure 4-1
The Process of Calculating a Development Charge under the Act that Must be Followed

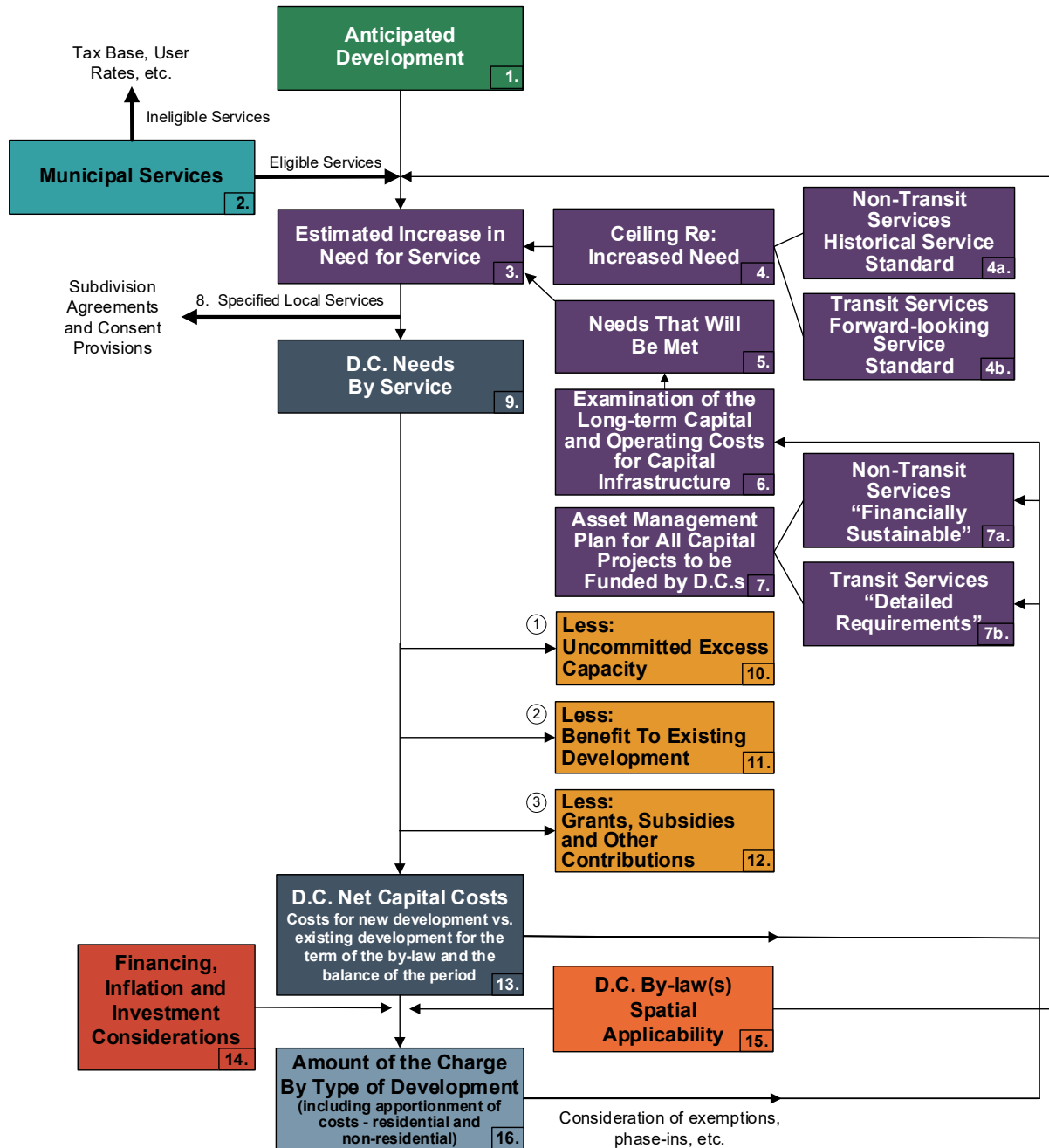




Table 4-1
Categories of Municipal Services to be Addressed as Part of the Calculation

| Eligibility for Inclusion in the D.C. Calculation | Description |
|---|--|
| Yes | Municipality provides the service – service has been included in the D.C. calculation. |
| No | Municipality provides the service – service has not been included in the D.C. calculation. |
| n/a | Municipality does not provide the service. |
| Ineligible | Service is ineligible for inclusion in the D.C. calculation. |

| Categories of Municipal Services | Eligibility for Inclusion in the D.C. Calculation | Service Components | Maximum Potential D.C. Recovery % |
|---|---|--|-----------------------------------|
| 1. Services Related to a Highway | Yes | 1.1 Arterial roads | 100 |
| | Yes | 1.2 Collector roads | 100 |
| | Yes | 1.3 Bridges, culverts and roundabouts | 100 |
| | No | 1.4 Local municipal roads | 0 |
| | Yes | 1.5 Traffic signals | 100 |
| | Yes | 1.6 Sidewalks and streetlights | 100 |
| | Yes | 1.7 Active transportation | 100 |
| 2. Other Transportation Services | n/a | 2.1 Transit vehicles ^[1] & facilities | 100 |
| | n/a | 2.2 Other transit infrastructure | 100 |
| | n/a | 2.3 Municipal parking spaces - indoor | 0 |
| | No | 2.4 Municipal parking spaces - outdoor | 0 |
| | Yes | 2.5 Works yards | 100 |
| | Yes | 2.6 Rolling stock ¹ | 100 |
| | n/a | 2.7 Ferries | 0 |
| | n/a | 2.8 Airport | 100 |
| 3. Stormwater Drainage and Control Services | Yes | 3.1 Main channels and drainage trunks | 100 |
| | No | 3.2 Channel connections | 100 |
| | No | 3.3 Retention/detention ponds | 100 |

^[1] with 7+ year lifetime



| Categories of Municipal Services | Eligibility for Inclusion in the D.C. Calculation | Service Components | Maximum Potential D.C. Recovery % |
|---|---|--|-----------------------------------|
| 4. Fire Protection Services | Yes | 4.1 Fire stations | 100 |
| | Yes | 4.2 Fire vehicles ^[1] | 100 |
| | Yes | 4.3 Small equipment and gear | 100 |
| 5. Park Services (i.e., Parks and Open Space) | Ineligible | 5.1 Acquisition of land for parks, woodlots and E.S.A.s | 0 |
| | Yes | 5.2 Development of area municipal parks | 100 |
| | n/a | 5.3 Development of district parks | 100 |
| | Yes | 5.4 Development of municipal-wide parks | 100 |
| | Yes | 5.5 Development of special purpose parks | 100 |
| | Yes | 5.6 Parks rolling stock ^[1] and yards | 100 |
| | Yes | 5.7 Recreation Trails | 100 |
| 6. Recreation Services | Yes | 6.1 Arenas, indoor pools, fitness facilities, community centres, etc. (including land) | 100 |
| | Yes | 6.2 Recreation vehicles and equipment ^[1] | 100 |
| 7. Library Services | Yes | 7.1 Public library space (incl. furniture and equipment) | 100 |
| | n/a | 7.2 Library vehicles ^[1] | 100 |
| | n/a | 7.3 Library materials | 100 |
| 8. Emergency Preparedness Services | No | 8.1 Facility space (incl. furniture and equipment) | 100 |
| | No | 8.2 Vehicles ^[1] | 100 |
| | No | 8.3 Equipment | 100 |
| 9. Electrical Power Services | Ineligible | 9.1 Electrical substations | 0 |
| | Ineligible | 9.2 Electrical distribution system | 0 |
| | Ineligible | 9.3 Electrical system rolling stock | 0 |

^[1] with 7+ year lifetime



| Categories of Municipal Services | Eligibility for Inclusion in the D.C. Calculation | Service Components | Maximum Potential D.C. Recovery % |
|--|---|---|-----------------------------------|
| 10. Provision of Cultural, Entertainment and Tourism Facilities and Convention Centres | Ineligible | 10.1 Cultural space (e.g., art galleries, museums and theatres) | 0 |
| | Ineligible | 10.2 Tourism facilities and convention centres | 0 |
| 11. Wastewater Services | Yes | 11.1 Treatment plants | 100 |
| | Yes | 11.2 Sewage trunks | 100 |
| | n/a | 11.3 Local systems | 0 |
| | Yes | 11.4 Vehicles and equipment ^[1] | 100 |
| 12. Water Supply Services | No | 12.1 Treatment plants | 100 |
| | Yes | 12.2 Distribution systems | 100 |
| | n/a | 12.3 Local systems | 0 |
| | Yes | 12.4 Vehicles and equipment ^[1] | 100 |
| 13. Waste Management Services | Ineligible | 13.1 Landfill collection, transfer vehicles and equipment | 0 |
| | Ineligible | 13.2 Landfills and other disposal facilities | 0 |
| | No | 13.3 Waste diversion facilities | 100 |
| | No | 13.4 Waste diversion vehicles and equipment ^[1] | 100 |
| 14. Policing Services | Yes | 14.1 Policing detachments | 100 |
| | Yes | 14.2 Policing rolling stock ^[1] | 100 |
| | Yes | 14.3 Small equipment and gear | 100 |
| 15. Long-term Care | n/a | 15.1 Long-term Care space | 100 |
| | n/a | 15.2 Vehicles ^[1] | 100 |
| 16. Child Care | n/a | 16.1 Child care space | 100 |
| | n/a | 16.2 Vehicles ^[1] | 100 |
| 17. Public Health | n/a | 17.1 Health department space | 100 |
| | n/a | 17.2 Health department vehicles ^[1] | 100 |
| 18. Social Services | n/a | 18.1 Social service space | 10 |
| 19. Provincial Offences Act (P.O.A.) | n/a | 19.1 P.O.A. space | 100 |
| | n/a | 19.2 Vehicles and equipment ^[1] | 100 |
| 20. Housing | n/a | 20.1 Social Housing space | 100 |

^[1] with 7+ year lifetime



| Categories of Municipal Services | Eligibility for Inclusion in the D.C. Calculation | Service Components | Maximum Potential D.C. Recovery % |
|--|---|--|-----------------------------------|
| 21. Ambulance | n/a n/a | 21.1 Ambulance station space 21.2 Vehicles ^[1] | 100 100 |
| 22. Hospital Provision | Ineligible | 22.1 Hospital capital contributions | 0 |
| 23. Provision of Headquarters for the General Administration of Municipalities and Area Municipal Boards | Ineligible Ineligible Ineligible | 23.1 Office space 23.2 Office furniture 23.3 Computer equipment | 0 0 0 |
| 24. Other Services | Yes | 24.1 Studies in connection with acquiring buildings, rolling stock, materials and equipment, and improving land and facilities, including the D.C. background study cost | 0-100 |
| | Yes | 24.2 Interest on money borrowed to pay for growth-related capital | 0-100 |

^[1] with a 7+ year lifetime

4.4 Local Service Policy

Some of the need for services generated by additional development consists of local services related to a plan of subdivision. As such, they will be required as a condition of subdivision agreements or consent conditions. The Town's detailed Local Service Policy is provided in Appendix E.

4.5 Capital Forecast

Paragraph 7 of subsection 5 (1) of the D.C.A. requires that "the capital costs necessary to provide the increased services must be estimated." The Act goes on to require two



potential cost reductions and the regulation sets out the way in which such costs are to be presented. These requirements are outlined below.

These estimates involve capital costing of the increased services discussed above. This entails costing actual projects or the provision of service units, depending on how each service has been addressed.

The capital costs include:

- a) costs to acquire land or an interest therein (including a leasehold interest);
- b) costs to improve land;
- c) costs to acquire, lease, construct or improve buildings and structures;
- d) costs to acquire, lease or improve facilities, including rolling stock (with a useful life of 7 or more years), furniture and equipment (other than computer equipment), materials acquired for library circulation, reference, or information purposes;
- e) Costs to undertake studies in connection with any of the matters referred to in paragraphs a to d;
- f) Costs of the development charge background study required under section 10; and
- g) interest on money borrowed to pay for the above-referenced costs.

In order for an increase in need for service to be included in the D.C. calculation, Town Council must indicate “that it intends to ensure that such an increase in need will be met” (subsection 5 (1) 3). This can be done if the increase in service forms part of a Council-approved Official Plan, capital forecast, or similar expression of the intention of Council (O. Reg. 82/98 section 3). The capital program contained herein reflects the Town’s approved and proposed capital budgets and master servicing/needs studies.

4.6 Treatment of Credits

Section 8, paragraph 5, of O. Reg. 82/98 indicates that a D.C. background study must set out “the estimated value of credits that are being carried forward relating to the service.” Subsection 17, paragraph 4, of the same regulation indicates that “the value of the credit cannot be recovered from future D.C.s,” if the credit pertains to an ineligible service. This implies that a credit for eligible services can be recovered from future D.C.s. As a result, this provision should be made in the calculation, in order to avoid a



funding shortfall with respect to future service needs. There are no outstanding credit obligations to include in the D.C. calculations.

4.7 Classes of Services

Section 7 of the D.C.A. states that a D.C. by-law may provide for any D.C. eligible service or the capital costs with respect to those services. Further, a class may be composed of any number or combination of services and may include parts or portions of each D.C. eligible service.

These provisions allow for services to be grouped together to create a class for the purposes of the D.C. by-law and D.C. reserve funds. The D.C. calculations and by-law provided herein have identified Growth Studies as a class of service.

4.8 Existing Reserve Funds

Section 35 of the D.C.A. states that:

“The money in a reserve fund established for a service may be spent only for capital costs determined under paragraphs 2 to 7 of subsection 5 (1).”

There is no explicit requirement under the D.C.A. calculation method set out in subsection 5 (1) to net the outstanding reserve fund balance as part of making the D.C. calculation; however, section 35 does restrict the way in which the funds are used in the future.

For services that are subject to a per capita based, service level “cap,” the reserve fund balance should be applied against the development-related costs for which the charge was imposed once the project is constructed (i.e., the needs of recent growth). This cost component is distinct from the development-related costs for the future forecast periods, which underlie the D.C. calculation herein.

The alternative would involve the Town spending all reserve fund monies prior to renewing each by-law, which would not be a sound basis for capital budgeting. Thus, the Town will use these reserve funds for the Town’s cost share of applicable development-related projects, which are required but have not yet been undertaken, as a way of directing the funds to the benefit of the development that contributed them



(rather than to future development, which will generate the need for additional facilities directly proportionate to future growth).

The Town's D.C. Reserve Fund balances by service as of December 31, 2025, are shown below:

Table 4-2
Summary of Development Charges Reserve Fund Balances
As of December 31, 2025

| Service | Uncommitted D.C. Reserve Fund Balance (as of December 31, 2025) | Reserve Fund Adjustments for Committed Projects | Total D.C. Reserve Fund Balance (as of December 31, 2025) |
|--|---|---|---|
| Services Related to a Highway | \$230,559 | | \$230,559 |
| Public Works (Facilities, Fleet and Equipment) | \$214,978 | | \$214,978 |
| Fire Protection Services | \$443,085 | | \$443,085 |
| Policing Services | \$364,147 | (\$171,466) | \$192,682 |
| Parks and Recreation Services | \$1,097,247 | (\$100,000) | \$997,247 |
| Library Services | \$114,775 | | \$114,775 |
| Growth Studies | \$178,767 | | \$178,767 |
| Wastewater Services | \$1,204,373 | | \$1,204,373 |
| Water Services | \$1,084,031 | | \$1,084,031 |
| Total | \$4,931,963 | (\$271,466) | \$4,660,497 |

Note: Amounts in brackets are reductions

4.9 Deductions

The D.C.A. potentially requires that four deductions be made to the increase in the need for service. These relate to:

- the level of service ceiling;
- uncommitted excess capacity;
- benefit to existing development; and
- anticipated grants, subsidies, and other contributions.

The requirements behind each of these reductions are addressed below.

4.9.1 Reduction Required by Level of Service Ceiling

This is designed to ensure that the increase in need included in section 4.3 does “not include an increase that would result in the level of service [for the additional



development increment] exceeding the average level of the service provided in the municipality over the 15-year period immediately preceding the preparation of the background study” (D.C.A., subsection 5 (1) 4). O. Reg. 82/98 (section 4) goes further to indicate that “both the quantity and quality of a service shall be taken into account in determining the level of service and the average level of service.”

In many cases, this can be done by establishing a quantity measure in terms of units as floor area, land area, or road length per capita and a quality measure, in terms of the average cost of providing such units based on replacement costs, engineering standards, or recognized performance measurement systems, depending on circumstances. When the quantity and quality factors are multiplied together, they produce a measure of the level of service which meets the requirements of the Act, i.e., cost per unit.

With respect to transit services, the changes to the Act introduced in 2015 have provided for an alternative method for calculating the service standard ceiling. Transit services must now utilize a forward-looking service standard analysis, described later in this section.

The average service level calculation sheets for each service component in the D.C. calculation are set out in Appendix B.

4.9.2 Reduction for Uncommitted Excess Capacity

Paragraph 5 of subsection 5 (1) requires a deduction from the increase in the need for service attributable to the anticipated development that can be met using the Town’s “excess capacity,” other than excess capacity which is “committed.”

“Excess capacity” is undefined, but in this case must be able to meet some or all of the increase in need for service, in order to potentially represent a deduction. The deduction of uncommitted excess capacity from the future increase in the need for service would normally occur as part of the conceptual planning and feasibility work associated with justifying and sizing new facilities, e.g., if a road widening to accommodate increased traffic is not required because sufficient excess capacity is already available, then widening would not be included as an increase in need, in the first instance.



4.9.3 Reduction for Benefit to Existing Development

Section 5 (1) 6 of the D.C.A. provides that, “The increase in the need for service must be reduced by the extent to which an increase in service to meet the increased need would benefit existing development.” The general guidelines used to consider benefit to existing development included:

- the repair or unexpanded replacement of existing assets that are in need of repair;
- an increase in average service level of quantity or quality (compare water as an example);
- the elimination of a chronic servicing problem not created by growth; and
- providing services where none previously existed (generally considered for water or wastewater services).

This step involves a further reduction in the need, by the extent to which such an increase in service would benefit existing development. The level of service cap in section 4.9.1 is related but is not the identical requirement. Sanitary, storm, and water trunks are highly localized to growth areas and can be more readily allocated in this regard than other services such as services related to a highway, which do not have a fixed service area.

Where existing development has an adequate service level which will not be tangibly increased by an increase in service, no benefit would appear to be involved. For example, where expanding existing library facilities simply replicates what existing residents are receiving, they receive very limited (or no) benefit as a result. Alternatively, where a clear existing service problem is to be remedied, a deduction should be made accordingly.

In the case of services such as recreation facilities, community parks, libraries, etc., the service is typically provided on a Town-wide system basis. For example, facilities of the same type may provide different services (i.e., leisure pool vs. competitive pool), different programs (i.e., hockey vs. figure skating), and different time availability for the same service (i.e., leisure skating available on Wednesdays in one arena and Thursdays in another). As a result, residents will travel to different facilities to access the services they want at the times they wish to use them, and facility location generally does not correlate directly with residence location. Even where it does, displacing users from an existing facility to a new facility frees up capacity for use by others and



generally results in only a very limited benefit to existing development. Further, where an increase in demand is not met for a number of years, a negative service impact to existing development is involved for a portion of the planning period.

Further details on the approach to estimating the benefit to the existing community, by service, are provided in Appendix H.

4.9.4 Reduction for Anticipated Grants, Subsidies and Other Contributions

This step involves reducing the capital costs necessary to provide the increased services by capital grants, subsidies, and other contributions (including direct developer contributions required due to the local service policy) made or anticipated by Council and in accordance with various rules such as the attribution between the share related to new vs. existing development. That is, some grants and contributions may not specifically be applicable to growth or where Council targets fundraising as a measure to offset impacts on taxes (O. Reg. 82/98, section 6).

4.10 Municipal-wide vs. Area Rating

This step involves determining whether all of the subject costs are to be recovered on a uniform municipal-wide basis or whether some or all are to be recovered on an area-specific basis. Under the amended D.C.A., it is now mandatory to “consider” area rating of services (providing charges for specific areas and services), however, it is not mandatory to implement area rating. Further discussion is provided in section 7.4.4 of this report.

4.11 Allocation of Development

This step involves relating the costs involved to anticipated development for each period under consideration and using allocations between residential and non-residential development and between one type of development and another to arrive at a schedule of charges.



4.12 Asset Management

The legislation now requires that a D.C. background study must include an asset management plan (A.M.P.) (subsection 10 (2) c. 2). The A.M.P. must deal with all assets that are proposed to be funded, in whole or in part, by D.C.s. The current regulations provide very extensive and specific requirements for the A.M.P. related to transit services (as noted in the subsequent subsection); however, they are silent with respect to how the A.M.P. is to be provided for all other services. As part of any A.M.P., the examination should be consistent with the municipality's existing assumptions, approaches, and policies on the asset management planning. This examination has been included in Appendix F.

4.13 Transit

The D.C.A. provides for the following matters for Transit:

- The Background Study requires the following in regard to transit costs (as per subsection 8 (2) of the Regulations):
 - The calculations that were used to prepare the estimate for the planned level of service for the transit services, as mentioned in subsection 5.2 (3) of the Act.
 - An identification of the portion of the total estimated capital cost relating to the transit services that would benefit,
 - i. the anticipated development over the 10-year period immediately following the preparation of the background study, or
 - ii. the anticipated development after the 10-year period immediately following the preparation of the background study.
 - An identification of the anticipated excess capacity that would exist at the end of the 10-year period immediately following the preparation of the background study.
 - An assessment of ridership forecasts for all modes of transit services proposed to be funded by the development charge over the 10-year period immediately following the preparation of the background study, categorized by development types, and whether the forecasted ridership will be from existing or planned development.



- An assessment of the ridership capacity for all modes of transit services proposed to be funded by the development charge over the 10-year period immediately following the preparation of the background study.
- A forward-looking service standard (as per 6.1(2) of the Regulations):
 - The service is a discrete service.
 - No portion of the service that is intended to benefit anticipated development after the 10-year period immediately following the preparation of the background study may be included in the estimate.
 - No portion of the service that is anticipated to exist as excess capacity at the end of the 10-year period immediately following the preparation of the background study may be included in the estimate.
- A detailed asset management strategy and reporting requirements (subsection 6.1 (3) of the Regulation) that includes lifecycle costs, action plans that will enable the assets to be sustainable, summary of how to achieve the proposed level of service, discussion on procurement measures and risk.

The Town does not currently provide, and does not intend to provide, transit services in the near future. Therefore, the above calculation and reporting requirements are not required.



Chapter 5

D.C.-Eligible Cost Analysis by Service



5. D.C.-Eligible Cost Analysis by Service

5.1 Introduction

This chapter outlines the basis for calculating eligible costs for the D.C.s to be applied on a uniform basis. In each case, the required calculation process set out in subsection 5 (1) paragraphs 2 to 7 in the D.C.A. and described in Chapter 4, was followed in determining D.C. eligible costs.

The service component is evaluated on two format sheets:

- The service standards that provide the average historical 15-year level of service calculation (see Appendix B), which “caps” the D.C. amounts; and
- The infrastructure cost calculation, which determines the potential D.C. recoverable cost.

Note that due to recent legislative amendments to the D.C.A. and O.Reg. 82/98, the value of land has been excluded from the 15-year level of service analysis. In addition, further explanation as to the methodology for determining the benefit to existing deductions are provided in Appendix H.

The nature of the capital projects and timing identified in the chapter reflects Council’s current intention. Over time, however, Town projects and Council priorities change; accordingly, Council’s intentions may alter, and different capital projects (and timing) may be necessary to meet the need for services required by new growth.

5.2 Service Levels and 10-Year Capital Costs for D.C. Calculation

This section evaluates the development-related capital requirements for water services, services related to a highway, public works, parks and recreation services, fire protection services, and growth studies over a 10-year planning period. Each service component is evaluated on two format sheets: the average historical 15-year level of service calculation (see Appendix B), which “caps” the D.C. amounts; and the infrastructure cost calculation, which determines the potential D.C. recoverable cost.



5.2.1 Water Services

The Town has identified three (3) capital watermain upgrade projects that are required for growth. The total gross capital cost related to these projects is approximately \$2.40 million. Of this amount, \$600,500 has been deducted to recognize the share of the works that benefit existing development. A further deduction of approximately \$1.08 million has been made to recognize the balance in the reserve fund. The net growth-related capital cost included in the D.C. calculation is \$717,469.

The growth-related costs have been allocated between residential and non-residential development based on the incremental growth in population to employment over the ten-year forecast period. This results in a 74% allocation to residential development and a 26% allocation to non-residential development.



Table 5-1
Infrastructure Cost Included in the Development Charges Calculation
Water Services

| Proj. No. | Increased Service Needs Attributable to Anticipated Development 2026 to 2035 | Timing (year) | Gross Capital Cost Estimate (2026\$) | Less: | | Net Capital Cost | Less: | | Potential D.C. Recoverable Cost | | |
|-----------|---|---------------|--------------------------------------|---------------------------------|---|------------------|---------------------|------------------|---------------------------------|--------------------------|------------------------------|
| | | | | Benefit to Existing Development | Grants, Subsidies and Other Contributions Attributable to New Development | | Post Period Benefit | Other Deductions | Total | Residential Share 74% | Non-Residential Share 26% |
| 1 | Talbot Street East Watermain Upgrade (150mm to 200mm) | 2033-2034 | 910,000 | 227,500 | | 682,500 | - | | 682,500 | 505,050 | 177,450 |
| 2 | Forest Street Watermain Upgrade (100mm to 200mm) | 2032-2033 | 750,000 | 187,500 | | 562,500 | - | | 562,500 | 416,250 | 146,250 |
| 3 | St George Street Watermain Upgrade (100mm to 150mm) | 2033-2034 | 742,000 | 185,500 | | 556,500 | - | | 556,500 | 411,810 | 144,690 |
| | Reserve Fund Adjustment | | | 1,084,031 | | (1,084,031) | - | | (1,084,031) | (802,183) | (281,848) |
| | Total | | 2,402,000 | 1,684,531 | - | 717,469 | - | - | 717,469 | 530,927 | 186,542 |



5.2.2 Services Related to a Highway

Aylmer owns and maintains approximately 12.49 km of arterial and collector roads. The inventory provided over the historical 15-year period (2011 to 2025) equates to an average level of investment of \$4,092 per capita, resulting in a D.C.-eligible recovery amount of approximately \$6.06 million over the 10-year forecast period.

With respect to future needs, the Town has identified capital needs with a total gross capital cost estimate of approximately \$1.71 million. The capital projects include various active transportation projects, a turning lane, and a sidewalk. A deduction of \$230,559 has been made to recognize the existing reserve fund balance. The resulting D.C.-eligible amount of approximately \$1.48 million has been included in the D.C. calculations for recovery over the 10-year forecast period.

The growth-related costs have been allocated between residential and non-residential development based on the incremental growth in population to employment over the ten-year forecast period. This results in a 74% allocation to residential development and a 26% allocation to non-residential development.



Table 5-2
Infrastructure Cost Included in the Development Charges Calculation
Services Related to a Highway

| Proj. No. | Increased Service Needs Attributable to Anticipated Development 2026 to 2035 | Timing (year) | Gross Capital Cost Estimate (2026\$) | Less: | | Net Capital Cost | Less: | | Potential D.C. Recoverable Cost | | |
|-----------|---|---------------|--------------------------------------|---------------------------------|---|------------------|---------------------|------------------|---------------------------------|--------------------------|------------------------------|
| | | | | Benefit to Existing Development | Grants, Subsidies and Other Contributions Attributable to New Development | | Post Period Benefit | Other Deductions | Total | Residential Share 74% | Non-Residential Share 26% |
| 1 | South Street Active Transportation | 2026-2027 | 161,000 | - | | 161,000 | - | | 161,000 | 119,140 | 41,860 |
| 2 | Pine Street Active Transportation | 2028-2029 | 127,000 | - | | 127,000 | - | | 127,000 | 93,980 | 33,020 |
| 3 | Victoria St & Warren St Active Transportation | 2030-2031 | 294,000 | - | | 294,000 | - | | 294,000 | 217,560 | 76,440 |
| 4 | Myrtle Street Active Transportation | 2031-2032 | 230,000 | - | | 230,000 | - | | 230,000 | 170,200 | 59,800 |
| 5 | Forest Street Active Transportation | 2032-2033 | 235,410 | - | | 235,410 | - | | 235,410 | 174,203 | 61,207 |
| 6 | St George Street Active Transportation | 2033-2034 | 149,000 | - | | 149,000 | - | | 149,000 | 110,260 | 38,740 |
| 7 | Wellington Street Active Transportation | 2034-2035 | 124,000 | - | | 124,000 | - | | 124,000 | 91,760 | 32,240 |
| 8 | Elm Street Active Transportation & signalization | 2034-2035 | 50,000 | - | | 50,000 | - | | 50,000 | 37,000 | 13,000 |
| 9 | Wellington Street Turning Lane | 2030 | 300,000 | - | | 300,000 | - | | 300,000 | 222,000 | 78,000 |
| 10 | Elm Street Sidewalk | 2026 | 40,000 | - | | 40,000 | - | | 40,000 | 29,600 | 10,400 |
| | Reserve Fund Adjustment | | | 230,559 | | (230,559) | - | | (230,559) | (170,614) | (59,945) |
| | Total | | 1,710,410 | 230,559 | - | 1,479,851 | - | - | 1,479,851 | 1,095,090 | 384,761 |



5.2.3 Public Works (Facilities and Fleet)

The Town currently operates its public works service out of 18,600 sq.ft. of facility space. Over the past 15 years, the Town has provided an average level of service of 1.88 sq.ft. per capita, which equates to an investment of \$506 per capita. This level of service provides the Town with a maximum D.C.-eligible amount of \$749,220 for recovery over the 10-year forecast period.

The public works department owns 16 vehicles and major equipment with a total replacement value of approximately \$2.71 million. Based on the average level of service over the previous 15-year period, the Town has provided a per capita level investment of \$357. Over the forecast period, the D.C.-eligible amount for vehicles and equipment is \$528,700.

In total, the D.C. eligible amount for public works (facilities and fleet) is approximately \$1.28 million.

The Town has identified the need for various vehicles and equipment, including a trackless with attachments, a 3-ton dump/plow, 5-ton GMC sump/plow/sander, service vehicles, a vac truck/valve turner combo, and backhoe and tractor attachments. The total gross capital cost of these capital projects is approximately \$1.36 million. A deduction of \$60,000 has been made for the benefit to existing development, along with a deduction of \$214,978 for the existing reserve fund balance. As a result, the total net growth-related capital costs included in the D.C. calculations are approximately \$1.09 million.

The growth-related costs have been allocated between residential and non-residential development based on the incremental growth in population to employment over the ten-year forecast period. This results in a 74% allocation to residential development and a 26% allocation to non-residential development.



Table 5-3
Infrastructure Cost Included in the Development Charges Calculation
Public Works (Facilities and Fleet)

| Proj. No. | Increased Service Needs Attributable to Anticipated Development 2026 to 2035 | Timing (year) | Gross Capital Cost Estimate (2026\$) | Less: | | Net Capital Cost | Less: | | Potential D.C. Recoverable Cost | | |
|-----------|---|---------------|--------------------------------------|---------------------------------|---|------------------|---------------------|------------------|---------------------------------|--------------------------|------------------------------|
| | | | | Benefit to Existing Development | Grants, Subsidies and Other Contributions Attributable to New Development | | Post Period Benefit | Other Deductions | Total | Residential Share 74% | Non-Residential Share 26% |
| 1 | Trackless with Attachments | 2026 | 220,000 | - | | 220,000 | - | | 220,000 | 162,800 | 57,200 |
| 2 | Vac Trailer / Valve Turner Combo | 2028 | 140,000 | - | | 140,000 | - | | 140,000 | 103,600 | 36,400 |
| 3 | Public Works Service Vehicle (F150) Replace Impala | 2027 | 80,000 | 60,000 | | 20,000 | - | | 20,000 | 14,800 | 5,200 |
| 4 | Capital Works Service Vehicle (Ranger) | 2027 | 95,000 | - | | 95,000 | - | | 95,000 | 70,300 | 24,700 |
| 5 | 4x4 Tractor with Blower Attachment | 2028 | 120,000 | - | | 120,000 | - | | 120,000 | 88,800 | 31,200 |
| 6 | 3 Ton Dump/Plow | 2029 | 300,000 | - | | 300,000 | - | | 300,000 | 222,000 | 78,000 |
| 7 | 5 Ton GMC Dump/ Sander/ Plow | 2030 | 380,000 | - | | 380,000 | - | | 380,000 | 281,200 | 98,800 |
| 8 | Backhoe Pusher Blade Attachment | 2026 | 25,000 | - | | 25,000 | - | | 25,000 | 18,500 | 6,500 |
| | Reserve Fund Adjustment | | | 214,978 | | (214,978) | - | | (214,978) | (159,083) | (55,894) |
| | Total | | 1,360,000 | 274,978 | - | 1,085,022 | - | - | 1,085,022 | 802,917 | 282,106 |



5.2.4 Parks and Recreation Services

The Town currently has 57.96 acres of parkland within its jurisdiction. This parkland consists of parkettes, neighbourhood parks, town-wide parks, and regional parks. Based on the inventory of parkland provided over the historical 15-year period (2011 to 2025), the Town has provided an average of 7.60 acres of parkland per 1,000 population. The Town also currently provides an array of 31 parkland amenities. These amenities include playgrounds, ball diamonds, a splash pad, basketball courts, pools, foot bridges, etc. Over the historical 15-year period, the Town provided an average of 4 amenities per 1,000 population. In addition to parkland development and amenities, the Town has 8.1 linear km of trails, providing an average of 0.90 linear km per 1,000 population over the historical 15-year period. Including parkland development, amenities and trails, the average level of service provided equates to an investment of \$1,839 per capita. When applied over the forecast period, this average level of service translates into a D.C.-eligible amount of approximately \$2.72 million.

With respect to recreation facilities, the Town currently owns and operates 78,500 sq.ft. of recreation space. Based on the inventory of space provided over the historical 15-year period (2011 to 2025), the Town has provided an average of approximately 10.29 sq.ft. of space per capita or an investment of \$7,512 per capita. Over the 10-year forecast period, the Town would be eligible to collect approximately \$11.12 million from D.C.s for recreation facilities. The Town utilizes 11.5 vehicles and related equipment to service the above-mentioned parks and recreation facilities. Over the historical 15-year period, the Town has provided an average level of service of 1.50 vehicles per 1,000 population. This level of service translates to an average investment of \$68 per capita. Over the 10-year forecast period, the Town would be eligible to collect \$100,300 from D.C.s for vehicles and equipment.

In total, the Town is eligible to collect approximately \$13.94 million for parks and recreation services.

Based on the projected growth over the 10-year forecast period, the Town has identified approximately \$5.55 million in gross capital costs for parks and recreation services. The projects identified include trail extensions and pedestrian bridges, a new parks facility building, neighbourhood park, and various amenities and vehicles and equipment. Deductions of \$854,100 and \$997,247 have been made for the benefit to existing development and the existing balance in the reserve fund, respectively. As a result, the



net growth-related capital cost of approximately \$3.70 million has been included in the D.C. calculations.

While parks and recreation services usage are predominately residential based, there is some use of facility space and parks by non-residential users. To acknowledge this use, the growth-related capital costs have been allocated 95% to residential development and 5% to non-residential development.



Table 5-4
Infrastructure Cost Included in the Development Charges Calculation
Parks and Recreation Services

| Proj. No. | Increased Service Needs Attributable to Anticipated Development | Timing (year) | Gross Capital Cost Estimate (2026\$) | Less: | | Net Capital Cost | Less: | | Potential D.C. Recoverable Cost | | |
|--------------|---|---------------|--------------------------------------|---------------------------------|---|------------------|---------------------|------------------|---------------------------------|-------------------|-----------------------|
| | | | | Benefit to Existing Development | Grants, Subsidies and Other Contributions Attributable to New Development | | Post Period Benefit | Other Deductions | Total | Residential Share | Non-Residential Share |
| 2026 to 2035 | | | | | | | | | 95% | 5% | |
| 1 | Trail Extension - Connection for Cottonwood Development | 2026-2027 | 300,000 | - | | 300,000 | - | | 300,000 | 285,000 | 15,000 |
| 2 | Engineering Design work for Pedestrian Bridge Cottonwood | 2026 | 126,000 | - | | 126,000 | - | | 126,000 | 119,700 | 6,300 |
| 3 | Pedestrian Bridge- Cottonwood Development Park | 2026-2027 | 630,000 | - | | 630,000 | - | | 630,000 | 598,500 | 31,500 |
| 4 | Trail Extension - Connection to Willowrun | 2026-2027 | 153,750 | - | | 153,750 | - | | 153,750 | 146,063 | 7,688 |
| 5 | Engineering Design work for Pedestrian Bridge Willowrun | 2026 | 126,000 | - | | 126,000 | - | | 126,000 | 119,700 | 6,300 |
| 6 | Pedestrian Bridge- Willowrun Development Park | 2026-2027 | 630,000 | - | | 630,000 | - | | 630,000 | 598,500 | 31,500 |
| 7 | Dog Park | 2028 | \$100,000 | - | | 100,000 | - | | 100,000 | 95,000 | 5,000 |
| 8 | Parks Facility - new building | 2036-2037 | 1,624,000 | 812,000 | | 812,000 | - | | 812,000 | 771,400 | 40,600 |
| 9 | Splash Pad | 2036-2037 | 500,000 | - | | 500,000 | - | | 500,000 | 475,000 | 25,000 |
| 10 | Pump track - Optimist Park | 2032 | 150,000 | - | | 150,000 | - | | 150,000 | 142,500 | 7,500 |
| 11 | New Neighbourhood Park | 2029 | 300,000 | - | | 300,000 | - | | 300,000 | 285,000 | 15,000 |
| 12 | Multi-Use Court | 2030 | 500,000 | - | | 500,000 | - | | 500,000 | 475,000 | 25,000 |
| 13 | Garden tractor - Kubota | 2028 | 50,000 | 42,100 | | 7,900 | - | | 7,900 | 7,505 | 395 |
| 14 | Kubota w. salt/sander & trail maintenance vehicle | 2029 | 220,000 | - | | 220,000 | - | | 220,000 | 209,000 | 11,000 |
| 15 | Kubota Compact Tractor/Mower | 2030-2032 | 29,300 | - | | 29,300 | - | | 29,300 | 27,835 | 1,465 |
| 16 | Floor scrubber | 2028 | 15,000 | - | | 15,000 | - | | 15,000 | 14,250 | 750 |
| 17 | Pickup Truck | 2030 | 95,000 | - | | 95,000 | - | | 95,000 | 90,250 | 4,750 |
| | Reserve Fund Adjustment | | | 997,247 | | (997,247) | - | | (997,247) | (947,385) | (49,862) |
| | Total | | 5,549,050 | 1,851,347 | - | 3,697,703 | - | - | 3,697,703 | 3,512,818 | 184,885 |



5.2.5 Fire Protection Services

Aylmer currently operates its fire services from a fire hall totalling 11,500 sq.ft. The Town also has a storage garage which is approximately 864 sq.ft. The facility space provided over the historical 15-year period provides for an average level of service of 1.63 sq.ft. per capita or \$1,110 per capita. The fire department has a current inventory of 6 vehicles with a total replacement cost of approximately \$5.63 million. Based on the historical average level of service, the Town has provided an average level of investment of \$740 per capita for fire vehicles. Additionally, the fire department utilizes equipment and gear with a total replacement cost of approximately \$524,300. The Town has provided an average level of service of \$59 per capita for fire equipment and gear. For fire stations, vehicles, equipment and gear, the total level of investment provided by the Town is \$1,908 per capita.

In total, for fire protection services, the D.C. eligible amount for recovery over the 10-year forecast period is approximately \$2.82 million.

Based on the anticipated growth over the forecast period, the fire department has identified the need for three (3) new volunteer firefighters requiring equipment, SCBAs, pagers, and radios. Additionally, the Town has identified the need to purchase a Rescue 7 vehicle, and replace and upsize the existing platform truck to a 110 ft. Finally, the Town will incur capital costs related to the communications tower shared with Bayham and Malahide. The total gross capital cost of these capital projects is approximately \$4.03 million. Of this amount, approximately \$2.50 million has been deducted to recognize the share of the works that benefit existing development. A further deduction of \$443,085 has been made to recognize the existing balance in the reserve fund. The net growth-related capital cost included in the D.C. calculation is approximately \$1.09 million.

The growth-related costs have been allocated between residential and non-residential development based on the incremental growth in population to employment over the ten-year forecast period. This results in a 74% allocation to residential development and a 26% allocation to non-residential development.



Table 5-5
Infrastructure Cost Included in the Development Charges Calculation
Fire Protection Services

| Proj. No. | Increased Service Needs Attributable to Anticipated Development 2026 to 2035 | Gross Capital Cost Estimate (2026\$) | Less: | | Net Capital Cost | Less: | | Potential D.C. Recoverable Cost | | |
|-----------|---|--------------------------------------|---------------------------------|---|------------------|---------------------|------------------|---------------------------------|--------------------------|------------------------------|
| | | | Benefit to Existing Development | Grants, Subsidies and Other Contributions Attributable to New Development | | Post Period Benefit | Other Deductions | Total | Residential Share 74% | Non-Residential Share 26% |
| 1 | Volunteer Firefighters (3) | 13,500 | - | | 13,500 | - | | 13,500 | 9,990 | 3,510 |
| 2 | SCBA (3) | 33,000 | - | | 33,000 | - | | 33,000 | 24,420 | 8,580 |
| 3 | Pagers (3) | 2,400 | - | | 2,400 | - | | 2,400 | 1,776 | 624 |
| 4 | Radios (3) | 6,000 | - | | 6,000 | - | | 6,000 | 4,440 | 1,560 |
| 5 | Platform Truck (110 ft.) | 3,500,000 | 2,369,000 | | 1,131,000 | - | | 1,131,000 | 836,940 | 294,060 |
| 6 | Rescue 7 | 300,000 | - | | 300,000 | - | | 300,000 | 222,000 | 78,000 |
| 7 | Communications Tower | 180,000 | 135,000 | | 45,000 | - | | 45,000 | 33,300 | 11,700 |
| | Reserve Fund Adjustment | | 443,085 | | (443,085) | - | | (443,085) | (327,883) | (115,202) |
| | Total | 4,034,900 | 2,947,085 | - | 1,087,815 | - | - | 1,087,815 | 804,983 | 282,832 |



5.2.6 Growth Studies

Growth studies would be considered a class of service under the D.C.A. and is comprised of studies related to D.C. eligible services. The Town has identified the need for various studies over the forecast period, including Development Charges Studies, Official Plan Reviews, a Parks and Recreation Master Plan, Fire Master Plan, and a Servicing Study and Boundary Review.

The total gross capital costs of these studies are approximately \$434,100. Deductions of \$251,167 and \$11,240 have been made to account for the share of the studies that benefit existing development and benefit non-D.C.-eligible services (for the Official Plan Reviews), respectively. In addition, a deduction of \$178,767 was made to reflect the existing reserve fund balance. As a result of these deductions, the net D.C.-recoverable cost to be included in the calculations is \$171,693.

The growth-related costs have been allocated between residential and non-residential development based on the incremental growth in population to employment over the ten-year forecast period. This results in a 74% allocation to residential development and a 26% allocation to non-residential development.



Table 5-6
Infrastructure Cost Included in the Development Charges Calculation
Growth Studies

| Proj. No. | Increased Service Needs Attributable to Anticipated Development 2026 to 2035 | Timing (year) | Service to Which Project Relates | Gross Capital Cost Estimate (2026\$) | Less: | | Net Capital Cost | Less: | | Potential D.C. Recoverable Cost | | |
|-----------|---|---------------|--|--------------------------------------|---------------------------------|---|------------------|---------------------|--|---------------------------------|--------------------------|------------------------------|
| | | | | | Benefit to Existing Development | Grants, Subsidies and Other Contributions Attributable to New Development | | Post Period Benefit | Other Deductions (to recognize benefit to non-D.C. services) | Total | Residential Share 74% | Non-Residential Share 26% |
| 1 | Development Charges Study | 2026 | All D.C. Eligible Services | 35,000 | - | | 35,000 | - | | 35,000 | 25,900 | 9,100 |
| 2 | Development Charges Study | 2031 | All D.C. Eligible Services | 35,000 | - | | 35,000 | - | | 35,000 | 25,900 | 9,100 |
| 3 | Official Plan | 2027-2032 | All D.C. Eligible Services | 75,000 | 18,800 | | 56,200 | - | 5,620 | 50,580 | 37,429 | 13,151 |
| 4 | Official Plan | 2032-2037 | All D.C. Eligible Services | 75,000 | 18,800 | | 56,200 | - | 5,620 | 50,580 | 37,429 | 13,151 |
| 5 | Parks and Recreation Master Plan | 2033 | Parks and Recreation Services | 84,100 | 21,000 | | 63,100 | - | | 63,100 | 46,694 | 16,406 |
| 6 | Servicing Study and Boundary Review | 2026-2028 | Services Related to a Highway, Wastewater Services, Water Services | 75,000 | - | | 75,000 | - | | 75,000 | 55,500 | 19,500 |
| 7 | Fire Master Plan | 2028-2030 | Fire Protection Services | 55,000 | 13,800 | | 41,200 | - | | 41,200 | 30,488 | 10,712 |
| | Reserve Fund Adjustment | | | | 178,767 | | (178,767) | - | | (178,767) | (132,288) | (46,479) |
| | Total | | | 434,100 | 251,167 | - | 182,933 | - | 11,240 | 171,693 | 127,053 | 44,640 |



5.3 Service Levels and 26-Year Capital Costs for D.C. Calculation

This section evaluates the development-related capital requirements for wastewater services, library services, and policing services over a 26-year planning period.

5.3.1 Wastewater Services

The Town has identified the need for an optimization and expansion of the treatment facility – phase 1 to be included in the D.C. calculation at a gross capital cost of approximately \$10.70 million, and an optimization and installation of headworks at the treatment facility – phase 2 at a gross capital cost of approximately \$9.88 million. Financing costs have been included for recovery in the D.C. calculation for these two projects, totalling approximately \$1.95 million. Additionally, the Town has identified 4 capital projects for removing combined storm/sewers to upgrade to separate storm and sewer, which will provide additional capacity in the sanitary system to assist in servicing growth. Finally, the Town has identified an EA study for a lagoon expansion. The total gross capital cost of all the aforementioned projects totals approximately \$25.21 million. A deduction of approximately \$11.77 million has been made for grant funding received by the Town for the phase 1 and phase 2 projects. Additionally, deductions of \$410,659 and approximately \$1.20 million have been made to address the anticipated increase in need from population growth within existing residential units over the forecast period, and to recognize the existing balance in the reserve fund, respectively. The net growth-related capital cost included in the D.C. calculation is \$11.83 million.

The growth-related costs have been allocated between residential and non-residential development based on the incremental growth in population-to-employment over the 26-year forecast period. This results in a 70% allocation to residential development and a 30% allocation to non-residential development.



Table 5-7
Infrastructure Cost Included in the Development Charges Calculation
Wastewater Services

| Proj. No. | Increased Service Needs Attributable to Anticipated Development 2026 to 2051 | Timing (year) | Gross Capital Cost Estimate (2026\$) | Less: | | Net Capital Cost | Less: | | Potential D.C. Recoverable Cost | | |
|-----------|---|---------------|--------------------------------------|---------------------------------|---|-------------------|---------------------|------------------|---------------------------------|--------------------------|------------------------------|
| | | | | Benefit to Existing Development | Grants, Subsidies and Other Contributions Attributable to New Development | | Post Period Benefit | Other Deductions | Total | Residential Share 70% | Non-Residential Share 30% |
| 1 | Optimization and expansion of treatment facility (with HEWSF) - Phase 1 | 2026 | 10,700,000 | - | 4,560,000 | 6,140,000 | - | | 6,140,000 | 4,298,000 | 1,842,000 |
| 2 | Optimization and expansion of treatment facility (with HEWSF) Financing Costs | 2026-2045 | 1,247,906 | - | | 1,247,906 | - | | 1,247,906 | 873,534 | 374,372 |
| 3 | HSWS Optimization and installation of Headworks at treatment facility - Phase 2 | 2027-2028 | 9,875,000 | - | 7,208,750 | 2,666,250 | - | | 2,666,250 | 1,866,375 | 799,875 |
| 4 | HSWS Optimization and installation of Headworks at treatment facility - Phase 2 Financing Costs | 2027-2046 | 700,846 | - | | 700,846 | - | | 700,846 | 490,592 | 210,254 |
| 5 | South Street Combined Sewer Removal (SAN Capacities for new Development) | 2026-2027 | 530,000 | - | | 530,000 | - | | 530,000 | 371,000 | 159,000 |
| 6 | Pine Street Combined Sewer Removal (SAN Capacities for new Development) | 2028-2029 | 505,000 | - | | 505,000 | - | | 505,000 | 353,500 | 151,500 |
| 7 | Victoria St & Warren St Combined Sewer Removal (SAN Capacities for new Development) | 2030-2031 | 926,000 | - | | 926,000 | - | | 926,000 | 648,200 | 277,800 |
| 8 | Wellington St Combined Sewer Removal (SAN Capacities for new Development) | 2034-2035 | 626,185 | - | | 626,185 | - | | 626,185 | 438,330 | 187,856 |
| 9 | EA study - Lagoon Expansion | 2026-2028 | 100,000 | - | | 100,000 | - | | 100,000 | 70,000 | 30,000 |
| | Population Incline Adjustment | | | 410,659 | | (410,659) | - | | (410,659) | (410,659) | |
| | Reserve Fund Adjustment | | | 1,204,373 | | (1,204,373) | - | | (1,204,373) | (843,061) | (361,312) |
| | Total | | 25,210,937 | 1,615,032 | 11,768,750 | 11,827,155 | - | - | 11,827,155 | 8,155,811 | 3,671,344 |



5.3.2 Library Services

The Town provides library services out of the old town hall facility, totalling 3,200 sq.ft. in library space. Over the past fifteen years, the average level of service was 0.42 sq.ft. of space per capita, which equates to an investment of \$264 per capita. Based on the anticipated growth over the 26-year forecast period, the Town would be eligible to collect a total of \$750,245 from D.C.s for library facilities.

The need for a library facility addition has been identified with an estimated gross capital cost of approximately \$5.51 million. A deduction of approximately \$1.10 million has been made for the benefit of existing development, along with a deduction of approximately \$0.50 million for the share of the work anticipated to be fundraised. A deduction of \$114,775 has been included to reflect the existing reserve fund balance, and a deduction of \$35,724 has been made to address the anticipated increase in need from population growth within existing residential units over the forecast period. Finally, a deduction of approximately \$3.10 million was made for the portion of the project that benefits growth beyond the forecast period. The resulting net growth capital cost of approximately \$748,701 has been included in the D.C. calculations.

While library usage is predominantly residential, the facilities are also used by non-residential users for research. To acknowledge this use, the growth-related capital costs have been allocated 95% residential and 5% non-residential.



Table 5-8
Infrastructure Cost Included in the Development Charges Calculation
Library Services

| Proj. No. | Increased Service Needs Attributable to Anticipated Development 2026 to 2051 | Timing (year) | Gross Capital Cost Estimate (2026\$) | Less: | | Net Capital Cost | Less: | | Potential D.C. Recoverable Cost | | |
|-----------|---|---------------|--------------------------------------|---------------------------------|---|------------------|---------------------|------------------|---------------------------------|--------------------------|-----------------------------|
| | | | | Benefit to Existing Development | Grants, Subsidies and Other Contributions Attributable to New Development | | Post Period Benefit | Other Deductions | Total | Residential Share 95% | Non-Residential Share 5% |
| 1 | Library Facility Addition | 2028-2030 | 5,512,000 | 1,102,400 | 500,000 | 3,909,600 | 3,010,400 | | 899,200 | 854,240 | 44,960 |
| | Population Incline Adjustment | | | 35,724 | | (35,724) | - | | (35,724) | (35,724) | |
| | Reserve Fund Adjustment | | | 114,775 | | (114,775) | - | | (114,775) | (109,036) | (5,739) |
| | Total | | 5,512,000 | 1,252,899 | 500,000 | 3,759,101 | 3,010,400 | - | 748,701 | 709,480 | 39,221 |



5.3.3 Policing Services

Aylmer operates its police service out of the police station, totalling approximately 5,840 sq.ft. Over the previous 15-year period, the Town has provided an average level of investment of \$533 per capita for police facilities. This level of investment, when applied to the anticipated growth over the forecast period, results in a D.C. eligible amount of approximately \$1.51 million. The Town has a current fleet of 4 cruiser vehicles and 1 administration vehicle for policing services. Over the previous 15-year period, the Town has provided an average level of investment of \$48 per capita for police vehicles. Additionally, the police department utilizes equipment and gear with a total replacement cost of approximately \$460,200. The Town has provided an average level of service of \$47 per capita for police equipment and gear.

In total for police services, the D.C. eligible amount for recovery over the 26-year forecast period is approximately \$1.78 million.

Based on the anticipated growth over the 26-year forecast period, the Town has identified the need for two (2) additional uniformed officers, one (1) cadet, an administration vehicle, a drone, property storage, covered parking, and a police station expansion of 2,514 sq ft. The police station expansion, totalling approximately \$1.50 million will be debt financed, therefore an additional \$232,779 of financing costs have been included for recovery. A deduction of approximately \$192,682 has been made to account for the existing reserve fund balance. Further, a deduction of \$56,143 has been made to address the anticipated increase in need from population growth within existing residential units over the forecast period. The resulting net capital cost included in the D.C. calculations is approximately \$1.62 million.

The growth-related costs have been allocated between residential and non-residential development based on the incremental growth in population to employment over the 26-year forecast period. This results in a 70% allocation to residential development and a 30% allocation to non-residential development.



Table 5-9
Infrastructure Cost Included in the Development Charges Calculation
Policing Services

| Proj. No. | Increased Service Needs Attributable to Anticipated Development 2026 to 2051 | Timing (year) | Gross Capital Cost Estimate (2026\$) | Less: | | Net Capital Cost | Less: | | Potential D.C. Recoverable Cost | | |
|-----------|---|---------------|--------------------------------------|---------------------------------|---|------------------|---------------------|------------------|---------------------------------|--------------------------|------------------------------|
| | | | | Benefit to Existing Development | Grants, Subsidies and Other Contributions Attributable to New Development | | Post Period Benefit | Other Deductions | Total | Residential Share 70% | Non-Residential Share 30% |
| 1 | Additional Uniform Officers (2) | 2030 | 12,400 | - | | 12,400 | - | | 12,400 | 8,680 | 3,720 |
| 2 | Police Station Expansion | 2027 | 1,500,000 | - | | 1,500,000 | - | | 1,500,000 | 1,050,000 | 450,000 |
| 3 | Police Station Expansion Financing Costs | 2027-2041 | 232,779 | - | | 232,779 | - | | 232,779 | 162,945 | 69,834 |
| 4 | Covered Parking | 2026 | 50,000 | - | | 50,000 | - | | 50,000 | 35,000 | 15,000 |
| 5 | Property Storage / Fenced Compound | 2026 | 12,000 | - | | 12,000 | - | | 12,000 | 8,400 | 3,600 |
| 6 | Admin Vehicle | 2026 | 51,500 | - | | 51,500 | - | | 51,500 | 36,050 | 15,450 |
| 7 | Cadet | 2026 | 2,100 | - | | 2,100 | - | | 2,100 | 1,470 | 630 |
| 8 | Drone | 2026 | 5,000 | - | | 5,000 | - | | 5,000 | 3,500 | 1,500 |
| | Population Incline Adjustment | | | 56,143 | | (56,143) | - | | (56,143) | (56,143) | |
| | Reserve Fund Adjustment | | | 192,682 | | (192,682) | - | | (192,682) | (134,877) | (57,805) |
| | Total | | 1,865,779 | 248,825 | - | 1,616,954 | - | - | 1,616,954 | 1,115,025 | 501,929 |



Chapter 6

D.C. Calculation



6. D.C. Calculation

Table 6-1 calculates the proposed uniform D.C.s to be imposed on anticipated development in the Town over the 26-year forecast period. Table 6-2 calculates the proposed uniform D.C.s to be imposed on anticipated development in the Town over the 10-year forecast period from 2026 to 2035.

The calculation for residential development is generated on a per capita basis and is based upon five forms of housing types (singles and semi-detached, multiples, apartments 2+ bedrooms, apartments studio and 1 bedroom, and special care/special dwelling units). The non-residential D.C. has been calculated on a per sq.ft. of G.F.A. basis for all types of non-residential development (industrial, commercial, and institutional).

The D.C.-eligible costs for each service component were developed in Chapter 5 for all Town services and classes of service, based on their proposed capital programs.

For the residential calculations, the total cost is divided by the “gross” (new resident) population to determine the per capita amount. The eligible-D.C. cost calculations set out in Chapter 5 are based on the net anticipated population increase (the forecast new unit population plus the anticipated incline in existing units). The cost per capita is then multiplied by the average occupancy (also referred to as P.P.U.) of the new units (Appendix A, Schedule 4) to calculate the charge in Tables 6-1 and 6-2.

With respect to non-residential development, the total costs in the uniform charge allocated to non-residential development (based on need for service) have been divided by the anticipated development over the planning period to calculate the cost per sq.ft. of gross floor area.

Table 6-3 summarizes the total D.C. that is applicable for all services, and Table 6-4 summarizes the gross capital expenditures and sources of revenue for works to be undertaken during the life of the by-law.



Table 6-1
Town of Aylmer
Development Charge Calculation
26-Year (2026 to 2051)

| SERVICE/CLASS | 2026\$ D.C.-Eligible Cost | | 2026\$ D.C.-Eligible Cost | |
|--|---------------------------|--------------------|---------------------------|---------------|
| | Residential | Non-Residential | S.D.U. | per sq.ft. |
| 1. <u>Wastewater Services</u> | \$ | \$ | \$ | \$ |
| 1.1 Treatment plants & sewers | 8,155,811 | 3,671,344 | 8,636 | 2.85 |
| | 8,155,811 | 3,671,344 | 8,636 | 2.85 |
| 2. <u>Library Services</u> | | | | |
| 2.1 Library facilities, materials, and vehicles | 709,480 | 39,221 | 751 | 0.03 |
| | 709,480 | 39,221 | 751 | 0.03 |
| 3. <u>Policing Services</u> | | | | |
| 3.1 Facilities, vehicles and equipment, and small equipment and gear | 1,115,025 | 501,929 | 1,181 | 0.39 |
| | 1,115,025 | 501,929 | 1,181 | 0.39 |
| TOTAL | \$9,980,316 | \$4,212,495 | \$10,568 | \$3.27 |
| D.C.-Eligible Capital Cost | \$9,980,316 | \$4,212,495 | | |
| 2051 Population/GFA Growth (sq.ft.) | 2,701 | 1,287,700 | | |
| Cost Per Capita/Non-Residential GFA (sq.ft.) | \$3,695.04 | \$3.27 | | |
| By Residential Unit Type | P.P.U. | | | |
| Single and Semi-Detached Dwelling | 2.860 | \$10,568 | | |
| Other Multiples | 2.347 | \$8,672 | | |
| Apartments - 2 Bedrooms + | 1.905 | \$7,039 | | |
| Apartments - Bachelor and 1 Bedroom | 1.055 | \$3,898 | | |
| Special Care/Special Dwelling Units | 1.100 | \$4,065 | | |



Table 6-2
Town of Aylmer
Development Charge Calculation
10-Year (2026 to 2035)

| SERVICE/CLASS | 2026\$ D.C.-Eligible Cost | | 2026\$ D.C.-Eligible Cost | |
|---|---------------------------|--------------------|---------------------------|---------------|
| | Residential | Non-Residential | S.D.U. | per sq.ft. |
| | \$ | \$ | \$ | \$ |
| 4. <u>Water Services</u> | | | | |
| 4.1 Treatment, storage, and distribution systems | 530,927 | 186,542 | 1,000 | 0.35 |
| | 530,927 | 186,542 | 1,000 | 0.35 |
| 5. <u>Services Related to a Highway</u> | | | | |
| 5.1 Roads and related | 1,095,090 | 384,761 | 2,062 | 0.72 |
| | 1,095,090 | 384,761 | 2,062 | 0.72 |
| 6. <u>Public Works (Facilities and Fleet)</u> | | | | |
| 6.1 Public Works (Facilities and Fleet) | 802,917 | 282,106 | 1,512 | 0.53 |
| | 802,917 | 282,106 | 1,512 | 0.53 |
| 7. <u>Parks and Recreation Services</u> | | | | |
| 7.1 Park development, amenities, trails, recreation facilities, vehicles, and equipment | 3,512,818 | 184,885 | 6,614 | 0.35 |
| | 3,512,818 | 184,885 | 6,614 | 0.35 |
| 8. <u>Fire Protection Services</u> | | | | |
| 8.1 Fire facilities, vehicles, & equipment | 804,983 | 282,832 | 1,516 | 0.53 |
| | 804,983 | 282,832 | 1,516 | 0.53 |
| 9. <u>Growth Studies</u> | | | | |
| 9.1 Growth Studies | 127,053 | 44,640 | 238 | 0.08 |
| | 127,053 | 44,640 | 238 | 0.08 |
| TOTAL | \$6,873,787 | \$1,365,766 | \$12,942 | \$2.56 |
| D.C.-Eligible Capital Cost | \$6,873,787 | \$1,365,766 | | |
| 10-Year Gross Population/GFA Growth (sq.ft.) | 1,519 | 534,400 | | |
| Cost Per Capital/Non-Residential GFA (sq.ft.) | \$4,525.21 | \$2.56 | | |
| By Residential Unit Type | P.P.U. | | | |
| Single and Semi-Detached Dwelling | 2.860 | \$12,942 | | |
| Other Multiples | 2.347 | \$10,621 | | |
| Apartments - 2 Bedrooms + | 1.905 | \$8,621 | | |
| Apartments - Bachelor and 1 Bedroom | 1.055 | \$4,774 | | |
| Special Care/Special Dwelling Units | 1.100 | \$4,978 | | |

Table 6-3
Town of Aylmer
Development Charge Calculation
Total All Services

| | 2026\$ D.C.-Eligible Cost | | 2026\$ D.C.-Eligible Cost | |
|---|---------------------------|--------------------|---------------------------|---------------|
| | Residential | Non-Residential | S.D.U. | per sq.ft. |
| | \$ | \$ | \$ | \$ |
| Town-wide Services/Classes 26 Year | 9,980,316 | 4,212,495 | 10,568 | 3.27 |
| Town-wide Services/Classes 10 Year | 6,873,787 | 1,365,766 | 12,942 | 2.56 |
| TOTAL | \$16,854,102 | \$5,578,261 | \$23,510 | \$5.83 |



Table 6-4
Town of Aylmer
Gross Expenditure and Sources of Revenue Summary for Costs to be Incurred over the Life of the By-law

| Service/Class | Total Gross Cost | Sources of Financing | | | | | |
|---|---------------------|-----------------------------------|---------------------|--------------------|--------------------------|---------------------|--------------------|
| | | Tax Base or Other Non-D.C. Source | | | Post D.C. Period Benefit | D.C. Reserve Fund | |
| | | Other Deductions | Benefit to Existing | Other Funding | | Residential | Non-Residential |
| 1. Wastewater Services 1.1 Treatment plants & sewers | 19,155,734 | 0 | 0 | 7,803,938 | 0 | 7,946,258 | 3,405,539 |
| 2. Library Services 2.1 Library facilities, materials, and vehicles | 5,512,000 | 0 | 1,102,400 | 500,000 | 3,010,400 | 854,240 | 44,960 |
| 3. Policing Services 3.1 Facilities, vehicles and equipment, and small equipment and gear | 1,842,501 | 0 | 0 | 0 | 0 | 1,289,751 | 552,750 |
| 4. Water Services 4.1 Treatment, storage, and distribution systems | 2,402,000 | 0 | 600,500 | 0 | 0 | 1,333,110 | 468,390 |
| 5. Services Related to a Highway 5.1 Roads and related | 1,710,410 | 0 | 0 | 0 | 0 | 1,265,703 | 444,707 |
| 6. Public Works (Facilities and Fleet) 6.1 Public Works (Facilities and Fleet) | 1,360,000 | 0 | 60,000 | 0 | 0 | 962,000 | 338,000 |
| 7. Parks and Recreation Services 7.1 Park development, amenities, trails, recreation facilities, vehicles, a | 3,425,050 | 0 | 42,100 | 0 | 0 | 3,213,803 | 169,148 |
| 8. Fire Protection Services 8.1 Fire facilities, vehicles, & equipment | 4,034,900 | 0 | 2,504,000 | 0 | 0 | 1,132,866 | 398,034 |
| 9. Growth Studies 9.1 Growth Studies | 409,100 | 9,367 | 66,133 | 0 | 0 | 246,864 | 86,736 |
| Total Expenditures & Revenues | \$39,851,695 | \$9,367 | \$4,375,133 | \$8,303,938 | \$3,010,400 | \$18,244,594 | \$5,908,263 |



Chapter 7

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



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

7.1 Introduction

Subsection 5 (1) 9 states that rules must be developed:

“to determine if a development charge is payable in any particular case and to determine the amount of the charge, subject to the limitations set out in subsection (6).”

Paragraph 10 of the section goes on to state that the rules may provide for exemptions, phasing in and/or indexing of D.C.s.

Subsection 5 (6) establishes the following restrictions on the rules:

- the total of all D.C.s that would be imposed on anticipated development must not exceed the capital costs determined under subsection 5 (1) 2-7 for all services involved;
- if the rules expressly identify a type of development, they must not provide for it to pay D.C.s that exceed the capital costs that arise from the increase in the need for service for that type of development; however, this requirement does not relate to any particular development; and
- if the rules provide for a type of development to have a lower D.C. than is allowed, the rules for determining D.C.s may not provide for any resulting shortfall to be made up via other development.

With respect to “the rules,” section 6 states that a D.C. by-law must expressly address the matters referred to above re subsection 5 (1) paragraphs 9 and 10, as well as how the rules apply to the redevelopment of land.

The rules provided are based on the Town’s existing policies; with modifications and consideration for the changes to the D.C.A. (see Appendix G for details on legislative changes that have occurred since the Town’s previous D.C. background study was completed).



7.2 D.C. By-law Structure

It is recommended that:

- the Town uses a uniform Town-wide D.C. calculation for all services; and
- one Town-wide D.C. by-law be used for all services.

7.3 D.C. By-law Rules

The following subsections set out the recommended rules governing the calculation, payment and collection of D.C.s in accordance with section 6 of the D.C.A.

It is recommended that the following sections provide the basis for the D.C.s.:

7.3.1 Payment in any Particular Case

In accordance with the D.C.A., subsection 2 (2), a D.C. be calculated, payable, and collected where the development requires one or more of the following:

- “(a) the passing of a zoning by-law or of an amendment to a zoning by-law under section 34 of the Planning Act;
- (b) the approval of a minor variance under section 45 of the Planning Act;
- (c) a conveyance of land to which a by-law passed under subsection 50 (7) of the Planning Act applies;
- (d) the approval of a plan of subdivision under section 51 of the Planning Act;
- (e) a consent under section 53 of the Planning Act;
- (f) the approval of a description under section 9 of the Condominium Act, 1998; or
- (g) the issuing of a permit under the Building Code Act, 1992 in relation to a building or structure.”

7.3.2 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 last 25 years. Costs allocated to non-residential uses will be assigned based on the number of square feet of G.F.A. constructed for eligible uses (i.e., industrial, commercial, and institutional).
- 2) Costs allocated to residential and non-residential uses are based upon a number of conventions, as may be suited to each municipal circumstance, e.g.
 - For parks and recreation and library services, a 5% non-residential attribution has been made to recognize use by the non-residential sector;
 - For wastewater services and policing services, a 70% residential/30% non-residential share has been utilized based on the ratio of anticipated population to employment growth over the 26-year forecast period; and
 - For water services, services related to a highway, public works (facilities and fleet), fire protection services, and growth studies, a 74% residential/26% non-residential share has been utilized based on the ratio of anticipated population to employment growth over the 10-year forecast period.

7.3.3 Application to Redevelopment of Land (Demolition and Conversion)

As a result of the redevelopment of land, a building or structure existing on the same land within five (5) years prior to the date of payment of D.C.s in regard to such redevelopment was, or is to be demolished, in whole or in part, or converted from one principal use to another principal use on the same land, in order to facilitate the redevelopment, the D.C.s otherwise payable with respect to such redevelopment shall be reduced by the following amounts:

- a) in the case of a residential building or structure, or in the case of a mixed-use building or structure, the residential uses in the mixed-use building or structure, an amount calculated by multiplying the applicable D.C. in the by-law by the number, according to type, of dwelling units that have been or will be demolished or converted to another principal use; and
- b) in the case of a non-residential building or structure or, in the case of mixed-use building or structure, the non-residential uses in the mixed-use building or



structure, an amount calculated by multiplying the applicable D.C.s in the by-law by the gross floor area that has been or will be demolished or converted to another principal use;

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

7.3.4 Exemptions (full or partial)

a) Statutory exemptions:

- industrial building additions of up to and including 50% of the existing G.F.A. (defined in O. Reg. 82/98, section 1) of the building; for industrial building additions that exceed 50% of the existing G.F.A., only the portion of the addition in excess of 50% is subject to D.C.s (subsection 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 (section 3);
- the addition of up to 2 apartments in an existing or new detached, semi-detached, or rowhouse (including in an ancillary structure);
- one additional unit or 1% of existing units in an existing rental residential building;
- a university in Ontario that receives direct, regular, and ongoing operating funding from the Government of Ontario;
- affordable units;
- attainable units (to be in force at a later date);
- affordable inclusionary zoning units;
- non-profit housing;
- long-term care homes; and
- discount for rental housing units based on bedroom size (i.e. three or more bedrooms – 25% reduction, two bedrooms – 20% reduction, and all others – 15% reduction).

Note: the province has introduced an additional exemption for non-profit retirement home developments, which, at the time of writing, is not yet in force as Bill 98 has not received Royal Assent. It is not known when the exemption will be in force.



7.3.5 Phasing in

No provisions for phasing in the D.C. are provided in the D.C. by-law.

7.3.6 Timing of Collection

The D.C.s for all services and classes are payable upon issuance of a building permit for each dwelling unit, building, or structure, subject to early or late payment agreements entered into by the Town and an owner under s. 27 of the D.C.A.

D.C.s payable for residential development (other than rental housing, which are subject to payment in instalments) are payable upon the earlier of the issuance of an occupancy permit, or the day the building is first occupied.

Rental housing and institutional developments will pay D.C.s in six (6) equal annual payments commencing at occupancy.

The D.C. amount for all developments occurring within 18 months of a Site Plan or Zoning By-law Amendment planning approval (for applications submitted after January 1, 2020), shall be determined based on the lower of the D.C. in effect on the day the applicable Site Plan or Zoning By-law Amendment application was submitted (as a complete application), including interest, and the D.C. at current rates at the time the D.C. is payable.

Payments determined at the time of Site Plan or Zoning By-law Amendment application are subject to annual interest charges. The maximum interest rate the Town can impose is the average prime rate plus 1%.

7.3.7 The Applicable Areas

The charges developed herein provide for the imposition of the full residential and non-residential charges imposed on all lands within the Town.



7.3.8 Indexing

Rates shall be adjusted, without amendment to the By-law, annually on January 1, in accordance with the Statistics Canada Quarterly, Non-Residential Building Construction Price Index (Table 18-10-0276-02).¹

7.3.9 Demolition or Removal of Temporary Buildings

Where a lawfully existing temporary building or structure is demolished or removed in its entirety from the land on which it is located within 2 years of the date of issuance of the building permit for the construction, erection or placing of the building or structure at such location, the owner of the building or structure may submit a request to the Treasurer, for payment from the Town D.C. Reserve Funds of the amount paid at issuance of the building permit toward all or part of the development charge payable under this by-law.

A request by an owner for a refund of a development charges payment when approved shall be deemed to be a claim eligible for payment as of the time the request was received by the Treasurer for the purposes of the D.C. By-law.

7.4 Other D.C. By-law Provisions

It is recommended that:

7.4.1 Categories of Services for Reserve Fund and Credit Purposes

The Town's D.C. collections are currently separated into nine (9) reserve funds: Services Related to a Highway, Public Works (Facilities and Fleet), Fire Protection Services, Policing Services, Parks and Recreation Services, Library Services, Growth Studies, Wastewater Services, and Water Services. It is recommended that the Town continue use of these D.C. reserve funds.

¹ O. Reg. 82/98 referenced "The Statistics Canada Quarterly, Construction Price Statistics, catalogue number 62-007" as the index source. Since implementation, Statistics Canada has modified this index twice and the above-noted index is the most current. The draft by-law provided herein refers to O. Reg. 82/98 to ensure traceability should this index continue to be modified over time.



Appendix D outlines the reserve fund policies that the Town is required to follow as per the D.C.A.

7.4.2 By-law In-force Date

A by-law under the D.C.A. comes into force on the day after which the by-law is passed by Council.

7.4.3 Minimum Interest Rate Paid on Refunds and Charged for Inter-Reserve Fund Borrowing

The minimum interest rate is what the Bank of Canada rate is on the day the by-law comes into force updated on the first business day of every January, April, July and October (as per section 11 of O. Reg. 82/98).

7.4.4 Area Rating

The D.C.A. requires that Council must consider the use of area specific charges:

1. Section 2 (9) of the D.C.A. now requires a municipality to implement area-specific D.C.s for either specific services which are prescribed and/or for specific municipalities which are to be regulated (note that at this time, no municipalities or services are prescribed by the regulations).
2. Section 10 (2) c.1 of the D.C.A. requires that “the development charges background study shall include consideration of the use of more than one development charge by-law to reflect different needs for services in different areas.”

In regard to the first item, there are no services or specific municipalities identified in the regulations which must be area rated. The second item requires Council to consider the use of area rating.

Currently, the Town’s by-law does not provide for any services on an area-specific basis. All Town services are recovered based on a uniform, Town-wide basis. There have been several reasons why area-rating has not been imposed on these services, including:

1. All Town services, with the exception of water and wastewater, require that the average 15-year service standard be calculated. This average service standard



multiplied by growth in the Town, establishes an upper ceiling on the amount of funds that can be collected from all developing landowners. Section 4 (4) of O. Reg. 82/98 provides that “if a development charge by-law applies to a part of the municipality, the level of service and average level of service cannot exceed that which would be determined if the by-law applied to the whole municipality.” Put in layman terms, the average service standard multiplied by the growth within the specific area would establish an area-specific ceiling which would significantly reduce the total revenue recoverable for the Town hence potentially resulting in D.C. revenue shortfalls and impacts on property taxes.

2. Expanding on item 1, attempting to impose an area charge potentially causes equity issues in transitioning from a Town-wide approach to an area-specific approach. For example, if all services were now built (and funded) within Area A (which is 75% built out) and this was funded with some revenues from Areas B and C, moving to an area-rating approach would see Area A contribute no funds to the costs of services in Areas B and C. The D.C.s would be lower in Area A (as all services are now funded) and higher in Areas B and C. As well, funding shortfalls may then potentially encourage the municipality to provide less services to Areas B and C due to reduced revenue.
3. Many services provided (roads, parks and recreation facilities, etc.) are not restricted to one specific area and are often used by all residents. For example, arenas located in different parts of the Town will be used by residents from all areas depending on the programming of the facility (i.e., a public skate is available each night, but at a different arena; hence usage of any one facility at any given time is based on programming availability).

For the reasons noted above, it is recommended that Council continue the D.C. approach to calculate the charges on a uniform Town-wide basis.

7.5 Other Recommendations

It is recommended that Council:

“Whenever appropriate, request that grants, subsidies and other contributions be clearly designated by the donor as being to the benefit of existing development or new development, as applicable;”



“Adopt the assumptions contained herein as an ‘anticipation’ with respect to capital grants, subsidies and other contributions;”

“Continue the D.C. approach to calculate the charges on a uniform Town-wide basis for all services ;”

“Approve the capital project listing set out in Chapter 5 of the D.C. Background Study dated May 8, 2026, subject to further annual review during the capital budget process;”

“Approve the D.C. Background Study dated May 8, 2026, including the Local Service Policy as set out in Appendix E;”

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

“Approve the D.C. By-law as set out in Appendix I”.



Chapter 8

By-law Implementation



8. By-law Implementation

8.1 Introduction

This chapter addresses the mandatory, formal public consultation process (section 8.1.2), as well as the optional, informal consultation process (section 8.1.3). The latter is designed to seek the co-operation and participation of those involved, in order to produce the most suitable policy. Section 8.2 addresses the anticipated impact of the D.C. on development from a generic viewpoint.

8.1.1 Public Meeting of Council

Section 12 of the D.C.A. indicates that before passing a D.C. by-law, Council must hold at least one public meeting, giving at least 20 clear days' notice thereof, in accordance with the Regulation. Council must also ensure that the proposed by-law and background report are made available to the public at least two weeks prior to the (first) meeting.

Any person who attends such a meeting may make representations related to the proposed by-law.

If a proposed by-law is changed following such a meeting, Council must determine whether a further meeting (under this section) is necessary (i.e., if the proposed by-law which is proposed for adoption has been changed in any respect, Council should formally consider whether an additional public meeting is required, incorporating this determination as part of the final by-law or associated resolution. It is noted that Council's decision, once made, is final and not subject to review by a Court or the Ontario Land Tribunal (OLT) (formerly the Local Planning Appeal Tribunal (LPAT)).

8.1.2 Other Consultation Activity

There are three broad groupings of the public who are generally the most concerned with municipal D.C. policy:

1. The first grouping is the residential development community, consisting of land developers and builders, who are typically responsible for generating the majority of the D.C. revenues. Others, such as realtors, are directly impacted by D.C. policy. They are, therefore, potentially interested in all aspects of the charge, particularly the quantum by unit type, projects to be funded by the D.C. and the



timing thereof, and municipal policy with respect to development agreements, D.C. credits and front-ending requirements.

2. The second public grouping embraces the public at large and includes taxpayer coalition groups and others interested in public policy.
3. The third grouping is the industrial/commercial/institutional development sector, consisting of land developers and major owners or organizations with significant construction plans, such as hotels, entertainment complexes, shopping centres, offices, industrial buildings, and institutions. Also involved are organizations such as Industry Associations, the Chamber of Commerce, the Board of Trade, and the Economic Development Agencies, who are all potentially interested in municipal D.C. policy. Their primary concern is frequently with the quantum of the charge, G.F.A. exclusions such as basements, mechanical or indoor parking areas, or exemptions and phase-in or capping provisions in order to moderate the impact.

8.2 Anticipated Impact of the Charge on Development

The establishment of sound D.C. policy often requires the achievement of an acceptable balance between two competing realities. The first is that high non-residential D.C.s can, to some degree, represent a barrier to increased economic activity and sustained industrial/commercial growth, particularly for capital intensive uses. Also, in many cases, increased residential D.C.s can ultimately be expected to be recovered via housing prices and can impact project feasibility in some cases (e.g., rental apartments).

On the other hand, D.C.s or other municipal capital funding sources need to be obtained in order to help ensure that the necessary infrastructure and amenities are installed. The timely installation of such works is a key initiative in providing adequate service levels and in facilitating strong economic growth, investment, and wealth generation.



8.3 Implementation Requirements

8.3.1 Introduction

Once the Town has calculated the charge, prepared the complete background study, carried out the public process and passed a new by-law, the emphasis shifts to implementation matters. These include notices, potential appeals and complaints, credits, front-ending agreements, subdivision agreement conditions and finally the collection of revenues and funding of projects.

The sections that follow present an overview of the requirements in each case.

8.3.2 Notice of Passage

In accordance with section 13 of the D.C.A., when a D.C. by-law is passed, the Town Clerk shall give written notice of the passing and of the last day for appealing the by-law (the day that is 40 days after the day it was passed). Such notice must be given no later than 20 days after the day the by-law is passed (i.e., as of the day of newspaper publication or the mailing of the notice).

Section 10 of O. Reg. 82/98 further defines the notice requirements which are summarized as follows:

- notice may be given by publication in a newspaper which is (in the Clerk's opinion) of sufficient circulation to give the public reasonable notice, or by personal service, fax, or mail to every owner of land in the area to which the by-law relates;
- subsection 10 (4) lists the persons/organizations who must be given notice; and
- subsection 10 (5) lists the eight items that the notice must cover.

8.3.3 By-law Pamphlet

In addition to the "notice" information, the Town must prepare a "pamphlet" explaining each D.C. by-law in force, setting out:

- a description of the general purpose of the D.C.s;
- the "rules" for determining if a charge is payable in a particular case and for determining the amount of the charge;
- the services to which the D.C.s relate; and



- a description of the general purpose of the Treasurer's statement and where it may be received by the public.

Where a by-law is not appealed to the OLT, the pamphlet must be readied within 60 days after the by-law comes into force. Later dates apply to appealed by-laws.

The Town must give one copy of the most recent pamphlet without charge to any person who requests one.

8.3.4 Appeals

Sections 13 to 19 of the D.C.A. set out the requirements relative to making and processing a D.C. by-law appeal and OLT hearing in response to an appeal. Any person or organization may appeal a D.C. by-law to the OLT by filing a notice of appeal with the Town Clerk, setting out the objection to the by-law and the reasons supporting the objection. This must be done by the last day for appealing the by-law, which is 40 days after the by-law is passed.

The Town is conducting a public consultation process in order to address the issues that come forward as part of that process, thereby avoiding or reducing the need for an appeal to be made.

8.3.5 Complaints

A person required to pay a D.C., or his agent, may complain to the Town Council imposing the charge that:

- the amount of the charge was incorrectly determined;
- the reduction to be used against the D.C. was incorrectly determined; or
- there was an error in the application of the D.C.

Sections 20 to 25 of the D.C.A. set out the requirements that exist, including the fact that a complaint may not be made later than 90 days after a D.C. (or any part of it) is payable. A complainant may appeal the decision of Town Council to the OLT.

8.3.6 Credits

Sections 38 to 41 of the D.C.A. set out a number of credit requirements, which apply where a municipality agrees to allow a person to perform work in the future that relates to a service in the D.C. by-law.



These credits would be used to reduce the amount of D.C.s to be paid. The value of the credit is limited to the reasonable cost of the work, which does not exceed the average level of service. The credit applies only to the service to which the work relates unless the municipality agrees to expand the credit to other services for which a D.C. is payable.

8.3.7 Front-Ending Agreements

The Town and one or more landowners may enter into a front-ending agreement that provides for the costs of a project that will benefit an area in the Town to which the D.C. by-law applies. Such an agreement can provide for the costs to be borne by one or more parties to the agreement who are, in turn, reimbursed in future by persons who develop land defined in the agreement.

Part III of the D.C.A. (sections 44 to 58) addresses front-ending agreements and removes some of the obstacles to their use which were contained in the *Development Charges Act*, 1989. Accordingly, the Town assesses whether this mechanism is appropriate for its use, as part of funding projects prior to Town funds being available.

8.3.8 Severance and Subdivision Agreement Conditions

Section 59 of the D.C.A. prevents a municipality from imposing directly or indirectly, a charge related to development or a requirement to construct a service related to development, by way of a condition or agreement under section 51 or section 53 of the *Planning Act*, except for:

- “local services, related to a plan of subdivision or within the area to which the plan relates, to be installed or paid for by the owner as a condition of approval under section 51 of the *Planning Act*,” and
- “local services to be installed or paid for by the owner as a condition of approval under section 53 of the *Planning Act*.”

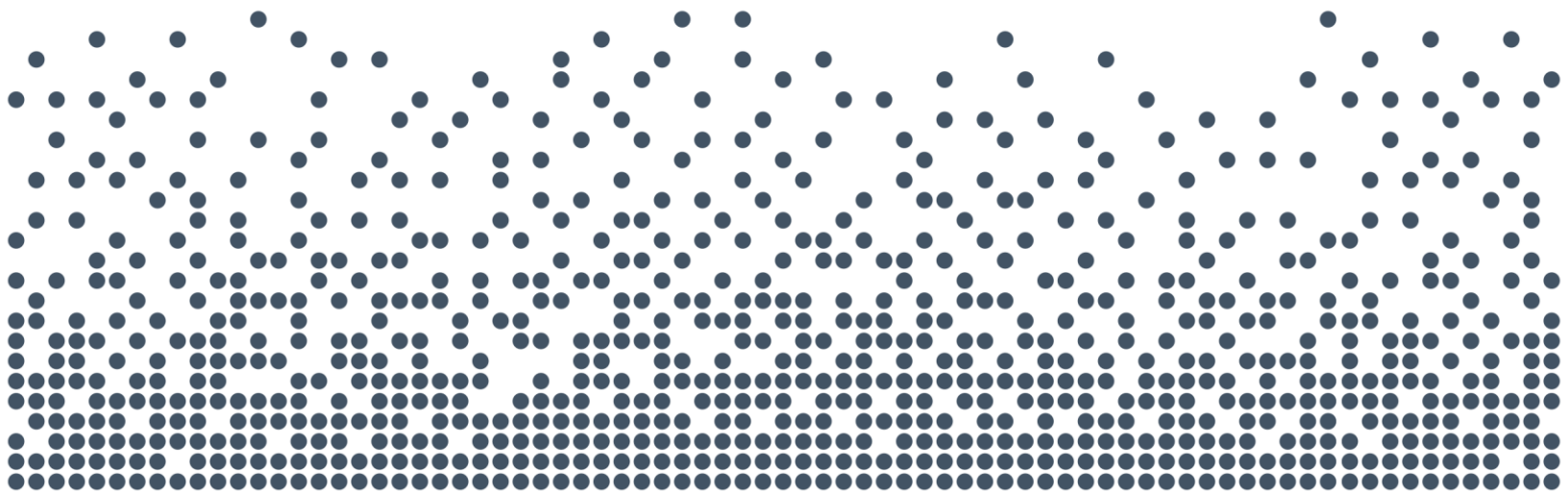
It is also noted that subsection 59 (4) of the D.C.A. requires that the municipal approval authority for a draft plan of subdivision under subsection 51 (31) of the *Planning Act*, use its power to impose conditions to ensure that the first purchaser of newly subdivided land is informed of all the D.C.s related to the development, at the time the land is transferred.



In this regard, if the municipality in question is a commenting agency, in order to comply with subsection 59 (4) of the D.C.A. it would need to provide to the approval authority information regarding the applicable municipal D.C.s related to the site.

If the Town is an approval authority for the purposes of section 51 of the *Planning Act*, it would be responsible to ensure that it collects information from all entities that can impose a D.C.

The most effective way to ensure that purchasers are aware of this condition would be to require it as a provision in a registered subdivision agreement, so that any purchaser of the property would be aware of the charges at the time the title was searched prior to closing a transaction conveying the lands.



Appendices



Appendix A

Background Information on Residential and Non- Residential Growth Forecast



Schedule 1 Town of Aylmer Residential Growth Forecast Summary

| | Year | Population (Including Census Undercount) ^[1] | Excluding Census Undercount | | | Housing Units | | | | | | Person Per Unit (P.P.U.): Total Population/ Total Households |
|-------------|----------------------------|--|-----------------------------|-----------------------------|--|--------------------------------|--------------------------------------|---------------------------|------------|---------------------|---|---|
| | | | Population | Institutional Population | Population Excluding Institutional Population | Singles & Semi- Detached | Multiple Dwellings ^[2] | Apartments ^[3] | Other | Total Households | Equivalent Institutional Households | |
| Historical | Mid 2011 | 7,350 | 7,151 | 81 | 7,070 | 2,096 | 250 | 417 | 50 | 2,813 | 74 | 2.542 |
| | Mid 2016 | 7,700 | 7,492 | 67 | 7,425 | 2,140 | 295 | 490 | 30 | 2,955 | 61 | 2.535 |
| | Mid 2021 | 7,910 | 7,699 | 84 | 7,615 | 2,175 | 295 | 565 | 35 | 3,070 | 76 | 2.508 |
| Forecast | Mid 2026 | 8,890 | 8,651 | 95 | 8,556 | 2,323 | 399 | 679 | 35 | 3,436 | 86 | 2.518 |
| | Mid 2036 | 10,410 | 10,131 | 110 | 10,021 | 2,714 | 507 | 765 | 35 | 4,021 | 100 | 2.520 |
| | Mid 2051 | 11,800 | 11,488 | 124 | 11,364 | 2,916 | 627 | 966 | 35 | 4,544 | 113 | 2.528 |
| Incremental | Mid 2011 - Mid 2016 | 350 | 341 | -14 | 355 | 44 | 45 | 73 | -20 | 142 | -13 | |
| | Mid 2016 - Mid 2021 | 210 | 207 | 17 | 190 | 35 | 0 | 75 | 5 | 115 | 15 | |
| | Mid 2021 - Mid 2026 | 980 | 952 | 11 | 941 | 148 | 104 | 114 | 0 | 366 | 10 | |
| | Mid 2026 - Mid 2036 | 1,520 | 1,480 | 15 | 1,465 | 391 | 108 | 86 | 0 | 585 | 14 | |
| | Mid 2026 - Mid 2051 | 2,910 | 2,837 | 29 | 2,808 | 593 | 228 | 287 | 0 | 1,108 | 27 | |

^[1] Population includes the Census undercount estimated at approximately 2.7% and has been rounded.

^[2] Includes townhouses and apartments in duplexes.

^[3] Includes bachelor, 1-bedroom, and 2-bedroom+ apartment units.

Notes:

Numbers may not add due to rounding.

Source: Derived from the Town of Aylmer 2024 Growth Projections Update, by Watson & Associates Economists Ltd.



Schedule 2
Town of Aylmer
Current Year Growth Forecast
Mid-2021 to Mid-2026

| | | Population |
|---|---|------------|
| Mid 2021 Population | | 7,699 |
| Occupants of New Housing Units, Mid 2021 to Mid 2026 | <i>Units (2)</i> | 366 |
| | <i>multiplied by P.P.U. (3)</i> | 2,674 |
| | <i>gross population increase</i> | 979 |
| | | 979 |
| Occupants of New Equivalent Institutional Units, Mid 2021 to Mid 2026 | <i>Units</i> | 10 |
| | <i>multiplied by P.P.U. (3)</i> | 1,100 |
| | <i>gross population increase</i> | 11 |
| | | 11 |
| Change in Housing Unit Occupancy, Mid 2021 to Mid 2026 | <i>Units (4)</i> | 3,070 |
| | <i>multiplied by P.P.U. change rate (5)</i> | -0.012 |
| | <i>total change in population</i> | -38 |
| | | -38 |
| Population Estimate to Mid 2026 | | 8,651 |
| <i>Net Population Increase, Mid 2021 to Mid 2026</i> | | 952 |

- (1) 2021 population based on Statistics Canada Census unadjusted for Census undercount.
- (2) Estimated residential units constructed, Mid-2021 to the beginning of the growth period assuming a six-month lag between construction and occupancy.
- (3) Average number of persons per unit (P.P.U.) is assumed to be:

| Structural Type | Persons Per Unit ^[1] (P.P.U.) | % Distribution of Estimated Units ^[2] | Weighted Persons Per Unit Average |
|------------------------------------|---|---|--------------------------------------|
| <i>Singles & Semi Detached</i> | 3.059 | 40% | 1.237 |
| <i>Multiples (6)</i> | 2.974 | 28% | 0.845 |
| <i>Apartments (7)</i> | 1.902 | 31% | 0.593 |
| Total | | 100% | 2.674 |

^[1] Based on 2021 Census custom database.

^[2] Based on Building permit/completion activity.

- (4) 2021 households taken from Statistics Canada Census.
- (5) Change occurs due to aging of the population and family life cycle changes, lower fertility rates and changing economic conditions.
- (6) Includes townhouses and apartments in duplexes.
- (7) Includes bachelor, 1-bedroom and 2-bedroom+ apartments.

Note: Numbers may not add to totals due to rounding.



**Schedule 3
Town of Aylmer
10-Year Growth Forecast
Mid-2026 to Mid-2036**

| | | Population |
|---|---|---------------|
| Mid 2026 Population | | 8,651 |
| Occupants of New Housing Units, Mid 2026 to Mid 2036 | <i>Units (2)</i> | 585 |
| | <i>multiplied by P.P.U. (3)</i> | 2,571 |
| | <i>gross population increase</i> | 1,504 |
| | | 1,504 |
| Occupants of New Equivalent Institutional Units, Mid 2026 to Mid 2036 | <i>Units</i> | 14 |
| | <i>multiplied by P.P.U. (3)</i> | 1.100 |
| | <i>gross population increase</i> | 15 |
| | | 15 |
| Change in Housing Unit Occupancy, Mid 2026 to Mid 2036 | <i>Units (4)</i> | 3,436 |
| | <i>multiplied by P.P.U. change rate (5)</i> | -0.011 |
| | <i>total change in population</i> | -39 |
| | | -39 |
| Population Estimate to Mid 2036 | | 10,131 |
| Net Population Increase, Mid 2026 to Mid 2036 | | 1,480 |

(1) Mid 2026 Population based on:

2021 Population (7,699) + Mid 2021 to Mid 2026 estimated housing units to beginning of forecast period (366 x 2.674 = 979) + (10 x 1.1 = 11) + (3,070 x -0.012 = -38) = 8,651

(2) Based upon forecast building permits/completions assuming a lag between construction and occupancy.

(3) Average number of persons per unit (P.P.U.) is assumed to be:

| Structural Type | Persons Per Unit ^[1] (P.P.U.) | % Distribution of Estimated Units ^[2] | Weighted Persons Per Unit Average |
|------------------------------------|---|---|--------------------------------------|
| <i>Singles & Semi Detached</i> | 2.860 | 67% | 1.912 |
| <i>Multiples (6)</i> | 2.347 | 18% | 0.433 |
| <i>Apartments (7)</i> | 1.536 | 15% | 0.226 |
| <i>one bedroom or less</i> | 1.100 | | |
| <i>two bedrooms or more</i> | 1.870 | | |
| Total | | 100% | 2.571 |

^[1] Persons per unit based on adjusted Statistics Canada Custom 2021 Census database.

^[2] Forecast unit mix based upon historical trends and housing units in the development process.

(4) Mid 2026 households based upon 2021 Census (3,070 units) + Mid 2021 to Mid 2026 unit estimate (366 units) = 3,436 units.

(5) Change occurs due to aging of the population and family life cycle changes, lower fertility rates and changing economic conditions.

(6) Includes townhouses and apartments in duplexes.

(7) Includes bachelor, 1-bedroom and 2-bedroom+ apartments.

Note: Numbers may not add to totals due to rounding.



Schedule 4
Town of Aylmer
Longer-Term Growth Forecast
Mid-2026 to Mid-2051

| | | Population |
|---|---|--------------|
| Mid 2026 Population | | 8,651 |
| Occupants of New Housing Units, Mid 2026 to Mid 2051 | <i>Units (2)</i> | 1,108 |
| | <i>multiplied by P.P.U. (3)</i> | 2,412 |
| | <i>gross population increase</i> | 2,672 |
| Occupants of New Equivalent Institutional Units, Mid 2026 to Mid 2051 | <i>Units</i> | 27 |
| | <i>multiplied by P.P.U. (3)</i> | 1,100 |
| | <i>gross population increase</i> | 29 |
| Change in Housing Unit Occupancy, Mid 2026 to Mid 2051 | <i>Units (4)</i> | 3,436 |
| | <i>multiplied by P.P.U. change rate (5)</i> | 0.040 |
| | <i>total change in population</i> | 136 |
| Population Estimate to Mid 2051 | | 11,488 |
| <i>Net Population Increase, Mid 2026 to Mid 2051</i> | | <i>2,837</i> |

(1) Mid 2026 Population based on:

2021 Population (7,699) + Mid 2021 to Mid 2026 estimated housing units to beginning of forecast period (366 x 2.674 = 979) + (10 x 1.1 = 11) + (3,070 x -0.012 = -38) = 8,651

(2) Based upon forecast building permits/completions assuming a lag between construction and occupancy.

(3) Average number of persons per unit (P.P.U.) is assumed to be:

| Structural Type | Persons Per Unit ^[1] (P.P.U.) | % Distribution of Estimated Units ^[2] | Weighted Persons Per Unit Average |
|------------------------------------|---|---|--------------------------------------|
| <i>Singles & Semi Detached</i> | 2.860 | 54% | 1.531 |
| <i>Multiples (6)</i> | 2.347 | 21% | 0.483 |
| <i>Apartments (7)</i> | 1.536 | 26% | 0.398 |
| <i>one bedroom or less</i> | 1.100 | | |
| <i>two bedrooms or more</i> | 1.870 | | |
| Total | | 100% | 2.412 |

^[1] Persons per unit based on adjusted Statistics Canada Custom 2021 Census database.

^[2] Forecast unit mix based upon historical trends and housing units in the development process.

(4) Mid 2026 households based upon 2021 Census (3,070 units) + Mid 2021 to Mid 2026 unit estimate (366 units) = 3,436 units.

(5) Change occurs due to aging of the population and family life cycle changes, lower fertility rates and changing economic conditions.

(6) Includes townhouses and apartments in duplexes.

(7) Includes bachelor, 1-bedroom and 2-bedroom+ apartments.

Note: Numbers may not add to totals due to rounding.



Schedule 5
Town of Aylmer
Historical Residential Building Permits
Years 2016 to 2025

| Year | Residential Building Permits | | | |
|------------------------------|------------------------------|--------------------------|---------------------------|-----------|
| | Singles & Semi Detached | Multiples ^[1] | Apartments ^[2] | Total |
| 2016 | 24 | 0 | 14 | 38 |
| 2017 | 0 | 0 | 0 | 0 |
| 2018 | 9 | 0 | 55 | 64 |
| 2019 | 14 | 19 | 0 | 33 |
| 2020 | 9 | 10 | 0 | 19 |
| Sub-total | 56 | 29 | 69 | 154 |
| Average (2016 - 2020) | 11 | 6 | 14 | 31 |
| % Breakdown | 36% | 19% | 45% | 100% |
| 2021 | 11 | 0 | 72 | 83 |
| 2022 | 13 | 0 | 7 | 20 |
| 2023 | 27 | 0 | 1 | 28 |
| 2024 | 58 | 50 | 19 | 127 |
| 2025 | 39 | 54 | 15 | 108 |
| Sub-total | 148 | 104 | 114 | 366 |
| Average (2021 - 2025) | 30 | 21 | 23 | 73 |
| % Breakdown | 40% | 28% | 31% | 100% |
| 2016 - 2025 | | | | |
| Total | 204 | 133 | 183 | 520 |
| Average | 20 | 13 | 18 | 52 |
| % Breakdown | 39% | 26% | 35% | 100% |

^[1] Includes townhouses and apartments in duplexes.

^[2] Includes bachelor, 1-bedroom, and 2-bedroom+ apartment units.

Source: Historical housing activity derived from building permit data for the Town of Aylmer, by Watson & Associates Economists Ltd.



Schedule 6a
Town of Aylmer
Person Per Unit by Age and Type of Dwelling
(2021 Census)

| Age of Dwelling | Singles and Semi-Detached | | | | | | 25 Year Average Adjusted ^[1] |
|-----------------|---------------------------|----------|--------------|--------------|--------------|--------------|---|
| | < 1 BR | 1 BR | 2 BR | 3/4 BR | 5+ BR | Total | |
| 1-5 | - | - | - | 3.545 | - | 3.059 | |
| 6-10 | - | - | - | 3.083 | - | 3.071 | |
| 11-15 | - | - | - | 2.667 | - | 2.313 | |
| 16-20 | - | - | - | - | - | 2.667 | |
| 21-25 | - | - | - | 2.545 | - | 2.500 | 2.860 |
| 26-30 | - | - | - | 2.739 | - | 2.640 | |
| 30+ | - | - | 2.000 | 2.957 | 3.588 | 2.756 | |
| Total | 0.563 | - | 1.944 | 2.932 | 4.238 | 2.735 | |

| Age of Dwelling | All Density Types | | | | | |
|-----------------|-------------------|--------------|--------------|--------------|--------------|--------------|
| | < 1 BR | 1 BR | 2 BR | 3/4 BR | 5+ BR | Total |
| 1-5 | - | - | 2.000 | 3.000 | - | 2.361 |
| 6-10 | - | - | - | 3.167 | - | 2.200 |
| 11-15 | - | - | - | 2.667 | - | 2.000 |
| 16-20 | - | - | - | - | - | 2.750 |
| 21-25 | - | - | - | 2.739 | - | 2.474 |
| 25-30 | - | - | - | 2.821 | - | 2.341 |
| 30+ | - | 1.271 | 1.970 | 2.906 | 3.810 | 2.544 |
| Total | - | 1.229 | 1.886 | 2.898 | 4.320 | 2.485 |

^[1] Adjusted based on historical trends.

Note: Does not include Statistics Canada data classified as "Other."

P.P.U. Not calculated for samples less than or equal to 50 dwelling units and does not include institutional population.



Schedule 6b
Elgin County Census Division
Person Per Unit by Age and Type of Dwelling
(2021 Census)

| Age of Dwelling | Multiples ^[1] | | | | | | 25 Year Average Adjusted ^[3] |
|-----------------|--------------------------|--------------|--------------|--------------|--------------|--------------|---|
| | < 1 BR | 1 BR | 2 BR | 3/4 BR | 5+ BR | Total | |
| 1-5 | - | - | 2.000 | 3.364 | - | 2.974 | |
| 6-10 | - | - | - | - | - | - | |
| 11-15 | - | - | - | - | - | 1.308 | |
| 16-20 | - | - | - | - | - | 2.667 | |
| 21-25 | - | - | - | - | - | 2.063 | 2.347 |
| 26-30 | - | - | 2.154 | 3.357 | - | 2.375 | |
| 30+ | - | 1.111 | 1.867 | 2.992 | - | 2.297 | |
| Total | 0.357 | 1.152 | 1.933 | 3.041 | 4.273 | 2.326 | |

| Age of Dwelling | Apartments ^[2] | | | | | | 25 Year Average Adjusted ^[3] |
|-----------------|---------------------------|--------------|--------------|--------------|----------|--------------|---|
| | < 1 BR | 1 BR | 2 BR | 3/4 BR | 5+ BR | Total | |
| 1-5 | - | 1.143 | 1.846 | 2.400 | - | 1.902 | |
| 6-10 | - | 1.000 | - | - | - | 1.200 | |
| 11-15 | - | 1.083 | - | - | - | 1.316 | |
| 16-20 | - | - | - | - | - | - | |
| 21-25 | - | - | 1.667 | - | - | 1.636 | 1.536 |
| 26-30 | - | 1.333 | 1.769 | - | - | 1.537 | |
| 30+ | - | 1.155 | 1.713 | 3.075 | - | 1.521 | |
| Total | 0.533 | 1.150 | 1.717 | 2.930 | - | 1.530 | |

| Age of Dwelling | All Density Types | | | | | |
|-----------------|-------------------|--------------|--------------|--------------|--------------|--------------|
| | < 1 BR | 1 BR | 2 BR | 3/4 BR | 5+ BR | Total |
| 1-5 | - | 1.238 | 1.922 | 2.922 | 4.409 | 2.772 |
| 6-10 | - | 1.188 | 1.925 | 2.971 | 4.400 | 2.848 |
| 11-15 | - | 1.348 | 1.776 | 2.877 | 4.556 | 2.767 |
| 16-20 | - | - | 1.875 | 2.973 | 4.100 | 2.884 |
| 21-25 | - | 1.250 | 1.683 | 2.776 | 4.128 | 2.680 |
| 26-30 | - | 1.318 | 1.907 | 2.668 | 3.913 | 2.497 |
| 30+ | 1.917 | 1.220 | 1.822 | 2.670 | 4.079 | 2.395 |
| Total | 1.682 | 1.234 | 1.830 | 2.739 | 4.166 | 2.506 |

^[1] Includes townhouses and apartments in duplexes.

^[2] Includes bachelor, 1 bedroom and 2 bedroom+ apartments.

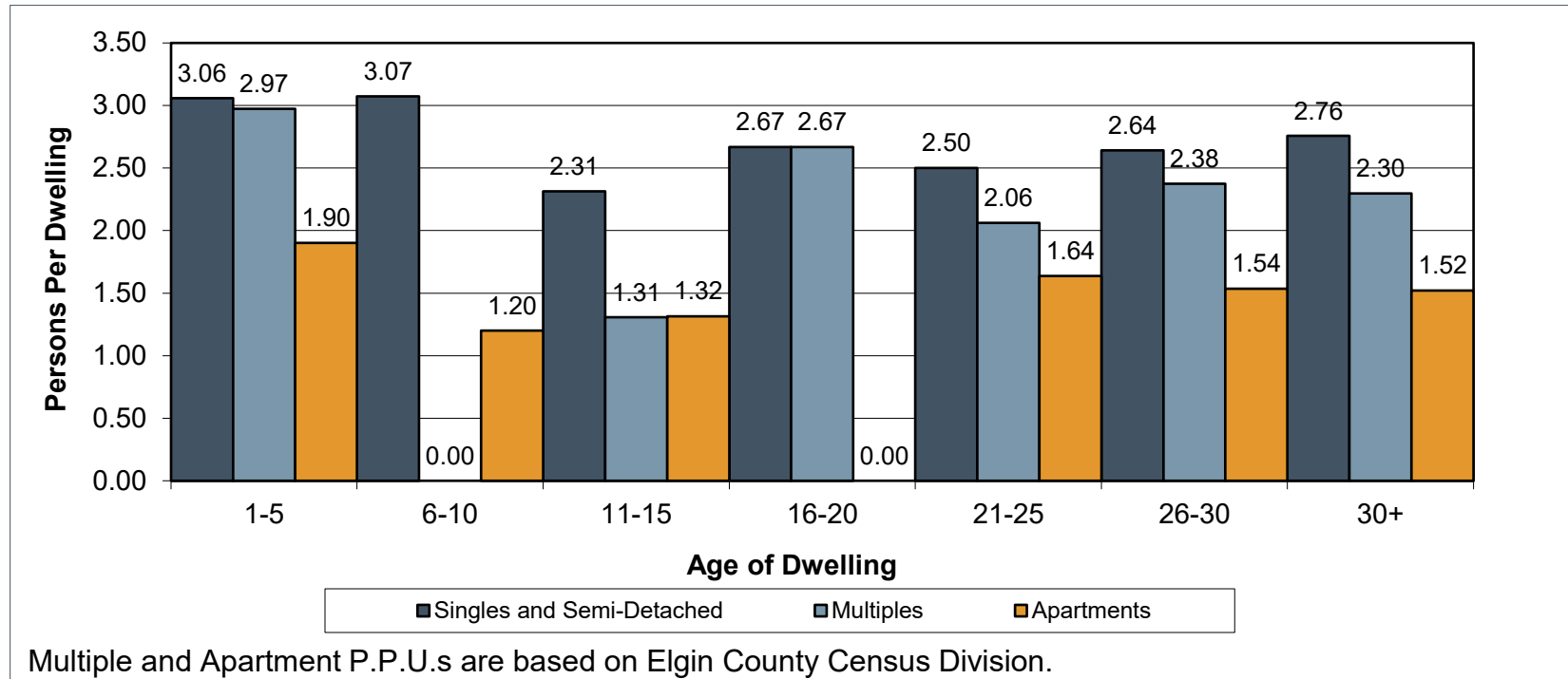
^[3] Adjusted based on historical trends.

Note: Does not include Statistics Canada data classified as "Other."

P.P.U. Not calculated for samples less than or equal to 50 dwelling units and does not include institutional population.



Schedule 7
Town of Aylmer
Person Per Unit Structural Type and Age of Dwelling
(2021 Census)





Schedule 8a Town of Aylmer Employment Forecast, 2026 to 2051

| Period | Population | Activity Rate | | | | | | | | Employment | | | | | | | | Employment Total (Excluding Work at Home and N.F.P.O.W.) |
|---------------------------|------------|---------------|-----------------|------------|--------------------------------------|---------------|--------|----------------|-------------------------------|------------|-----------------|------------|--------------------------------------|---------------|-------|----------------|---|---|
| | | Primary | Work at Home | Industrial | Commercial/ Population Related | Institutional | Total | N.F.P.O.W. [1] | Total Including N.F.P.O.W. | Primary | Work at Home | Industrial | Commercial/ Population Related | Institutional | Total | N.F.P.O.W. [1] | Total Employment (Including N.F.P.O.W.) | |
| Mid 2011 | 7,151 | 0.041 | 0.009 | 0.169 | 0.172 | 0.166 | 0.558 | 0.102 | 0.660 | 295 | 65 | 1,212 | 1,228 | 1,190 | 3,990 | 727 | 4,717 | 3,925 |
| Mid 2016 | 7,492 | 0.014 | 0.029 | 0.104 | 0.165 | 0.099 | 0.411 | 0.077 | 0.488 | 105 | 215 | 780 | 1,235 | 745 | 3,080 | 575 | 3,655 | 2,865 |
| Mid 2026 | 8,651 | 0.012 | 0.034 | 0.105 | 0.182 | 0.086 | 0.419 | 0.068 | 0.487 | 105 | 292 | 907 | 1,572 | 746 | 3,622 | 588 | 4,210 | 3,330 |
| Mid 2036 | 10,131 | 0.010 | 0.034 | 0.116 | 0.175 | 0.078 | 0.413 | 0.068 | 0.481 | 105 | 343 | 1,175 | 1,778 | 788 | 4,189 | 687 | 4,876 | 3,846 |
| Mid 2051 | 11,488 | 0.007 | 0.035 | 0.137 | 0.175 | 0.073 | 0.430 | 0.070 | 0.500 | 105 | 406 | 1,577 | 2,010 | 837 | 4,935 | 803 | 5,738 | 4,529 |
| Incremental Change | | | | | | | | | | | | | | | | | | |
| Mid 2011 - Mid 2016 | 341 | -0.027 | 0.020 | -0.065 | -0.007 | -0.067 | -0.147 | -0.025 | -0.172 | -190 | 150 | -432 | 7 | -445 | -910 | -152 | -1,062 | -1,060 |
| Mid 2016 - Mid 2026 | 1,159 | -0.002 | 0.005 | 0.001 | 0.017 | -0.013 | 0.008 | -0.009 | -0.001 | 0 | 77 | 127 | 337 | 1 | 542 | 13 | 555 | 465 |
| Mid 2026 - Mid 2036 | 1,480 | -0.002 | 0.000 | 0.011 | -0.006 | -0.008 | -0.005 | 0.000 | -0.005 | 0 | 51 | 268 | 206 | 42 | 567 | 99 | 666 | 516 |
| Mid 2026 - Mid 2051 | 2,837 | -0.005 | 0.002 | 0.032 | -0.007 | -0.013 | 0.011 | 0.002 | 0.013 | 0 | 114 | 670 | 438 | 91 | 1,313 | 215 | 1,528 | 1,199 |
| Annual Average | | | | | | | | | | | | | | | | | | |
| Mid 2011 - Mid 2016 | 68 | -0.005 | 0.004 | -0.013 | -0.001 | -0.013 | -0.029 | -0.005 | -0.034 | -38 | 30 | -86 | 1 | -89 | -182 | -30 | -212 | -212 |
| Mid 2016 - Mid 2026 | 116 | 0.000 | 0.001 | 0.000 | 0.002 | -0.001 | 0.001 | -0.001 | 0.000 | 0 | 8 | 13 | 34 | 0 | 54 | 1 | 56 | 47 |
| Mid 2026 - Mid 2036 | 148 | 0.000 | 0.000 | 0.001 | -0.001 | -0.001 | -0.001 | 0.000 | -0.001 | 0 | 5 | 27 | 21 | 4 | 57 | 10 | 67 | 52 |
| Mid 2026 - Mid 2051 | 113 | 0.000 | 0.000 | 0.001 | 0.000 | -0.001 | 0.000 | 0.000 | 0.001 | 0 | 5 | 27 | 18 | 4 | 53 | 9 | 61 | 48 |

[1] Statistics Canada defines no fixed place of work (N.F.P.O.W.) employees as "persons who do not go from home to the same work place location at the beginning of each shift". Such persons include building and landscape contractors, travelling salespersons, independent truck drivers, etc.

Note: Statistics Canada 2021 Census place of work employment data has been reviewed. The 2021 Census employment results have not been utilized due to a significant increase in work at home employment captured due to Census enumeration occurring during the provincial COVID-19 lockdown from April 1, 2021 to June 14, 2021.

Source: Derived from the Town of Aylmer 2024 Growth Projections Update, by Watson & Associates Economists Ltd.



Schedule 8b
Town of Aylmer
Employment and Gross Floor Area (G.F.A.) Forecast, 2026 to 2051

| Period | Population | Employment | | | | | Gross Floor Area in Square Feet (Estimated) ^[1] | | | |
|---------------------------|------------|------------|------------|--------------------------------------|---------------|--------|--|--------------------------------------|---------------|-----------|
| | | Primary | Industrial | Commercial/ Population Related | Institutional | Total | Industrial | Commercial/ Population Related | Institutional | Total |
| Mid 2011 | 7,151 | 295 | 1,212 | 1,228 | 1,190 | 3,925 | | | | |
| Mid 2016 | 7,492 | 105 | 780 | 1,235 | 745 | 2,865 | | | | |
| Mid 2026 | 8,651 | 105 | 907 | 1,572 | 746 | 3,330 | | | | |
| Mid 2031 | 9,337 | 105 | 972 | 1,539 | 928 | 3,544 | | | | |
| Mid 2051 | 11,488 | 105 | 1,577 | 2,010 | 837 | 4,529 | | | | |
| Incremental Change | | | | | | | | | | |
| Mid 2011 - Mid 2016 | 341 | -190 | -432 | 7 | -445 | -1,060 | | | | |
| Mid 2016 - Mid 2026 | 1,159 | 0 | 127 | 337 | 1 | 465 | | | | |
| Mid 2026 - Mid 2036 | 1,480 | 0 | 268 | 206 | 42 | 516 | 402,000 | 103,000 | 29,400 | 534,400 |
| Mid 2026 - Mid 2051 | 2,837 | 0 | 670 | 438 | 91 | 1,199 | 1,005,000 | 219,000 | 63,700 | 1,287,700 |
| Annual Average | | | | | | | | | | |
| Mid 2011 - Mid 2016 | 68 | -38 | -86 | 1 | -89 | -212 | | | | |
| Mid 2016 - Mid 2026 | 116 | 0 | 13 | 34 | 0 | 47 | | | | |
| Mid 2026 - Mid 2036 | 148 | 0 | 27 | 21 | 4 | 52 | 40,200 | 10,300 | 2,940 | 53,440 |
| Mid 2026 - Mid 2051 | 113 | 0 | 27 | 18 | 4 | 48 | 40,200 | 8,760 | 2,548 | 51,508 |

^[1] Square Foot Per Employee Assumptions

| | |
|-------------------------------|-------|
| Industrial | 1,500 |
| Commercial/Population-Related | 500 |
| Institutional | 700 |

^[2] Primary industry includes agriculture and resource related employment.

^[3] Forecast institutional employment and gross floor area has been adjusted downward to account for employment associated with special care units.

*Reflects Mid-2026 to Mid-2051 forecast period.

Note: Numbers may not add up precisely due to rounding.

Source: Watson & Associates Economists Ltd.



Schedule 9
Town of Aylmer
Employment Categories by Major Employment Sector

| NAICS | Employment by industry | Comments |
|--------------|--|--|
| | <u>Primary Industry Employment</u> | |
| 11 | <i>Agriculture, forestry, fishing and hunting</i> | Categories which relate to local land-based resources |
| 21 | <i>Mining and oil and gas extraction</i> | |
| | <u>Industrial and Other Employment</u> | |
| 22 | <i>Utilities</i> | Categories which relate primarily to industrial land supply and demand |
| 23 | <i>Construction</i> | |
| 31-33 | <i>Manufacturing</i> | |
| 41 | <i>Wholesale trade</i> | |
| 48-49 | <i>Transportation and warehousing</i> | |
| 56 | <i>Administrative and support</i> | |
| | <u>Population Related Employment</u> | |
| 44-45 | <i>Retail trade</i> | Categories which relate primarily to population growth within the municipality |
| 51 | <i>Information and cultural industries</i> | |
| 52 | <i>Finance and insurance</i> | |
| 53 | <i>Real estate and rental and leasing</i> | |
| 54 | <i>Professional, scientific and technical services</i> | |
| 55 | <i>Management of companies and enterprises</i> | |
| 56 | <i>Administrative and support</i> | |
| 71 | <i>Arts, entertainment and recreation</i> | |
| 72 | <i>Accommodation and food services</i> | |
| 81 | <i>Other services (except public administration)</i> | |
| | <u>Institutional</u> | |
| 61 | <i>Educational services</i> | |
| 62 | <i>Health care and social assistance</i> | |
| 91 | <i>Public administration</i> | |

Note: Employment is classified by North American Industry Classification System (NAICS) Code.

Source: Watson & Associates Economists Ltd.



Appendix B

Level of Service



Appendix B: Level of Service

| SUMMARY OF SERVICE STANDARDS AS PER DEVELOPMENT CHARGES ACT, 1997, AS AMENDED | | | | | | | |
|---|---|----------------------------------|-----------------------|---------------------------------------|----------------------|--------------|---------------------|
| Service Category | Sub-Component | 15 Year Average Service Standard | | | | | Maximum Ceiling LOS |
| | | Cost (per capita) | Quantity (per capita) | | Quality (per capita) | | |
| Service Related to a Highway | Services Related to a Highway - Roads | \$4,091.93 | 0.0016 | km of roadways | 2,557,456 | per km | \$6,056,056 |
| Sub-total | | | | | | | \$6,056,056 |
| Public Works | Public Works - Facilities | \$506.23 | 1.8817 | sq.ft. of building area | 269 | per sq.ft. | \$749,220 |
| | Public Works - Vehicles & Equipment | \$357.23 | 0.0021 | No. of vehicles and equipment | 170,110 | per vehicle | \$528,700 |
| Sub-total | | | | | | | \$1,277,921 |
| Fire Protection | Fire Protection Services - Facilities | \$1,109.82 | 1.6270 | sq.ft. of building area | 682 | per sq.ft. | \$1,642,534 |
| | Fire Protection Services - Vehicles & Equipment | \$739.74 | 0.0008 | No. of vehicles | 924,675 | per vehicle | \$1,094,815 |
| | Fire Protection Services - Small Equipment and Gear | \$58.90 | 0.0122 | No. of equipment and gear | 4,828 | per item | \$87,172 |
| Sub-total | | | | | | | \$2,824,521 |
| Policing | Policing Services - Facilities | \$532.58 | 0.7685 | sq.ft. of building area | 693 | per sq.ft. | \$1,510,929 |
| | Policing Services - Vehicles | \$48.22 | 0.0005 | No. of vehicles and equipment | 96,440 | per vehicle | \$136,800 |
| | Policing Services - Small Equipment and Gear | \$47.27 | 0.0065 | No. of equipment and gear | 7,272 | per item | \$134,105 |
| Sub-total | | | | | | | \$1,781,835 |
| Parks & Recreation | Parkland Development | \$532.35 | 0.0076 | Acres of Parkland | 70,046 | per acre | \$787,878 |
| | Parkland Amenities | \$1,021.33 | 0.0040 | No. of parkland amenities | 255,333 | per amenity | \$1,511,568 |
| | Parkland Trails | \$285.81 | 0.0009 | Linear Kilometres of Paths and Trails | 317,567 | per linear m | \$422,999 |
| | Recreation Facilities | \$7,512.21 | 10.2875 | sq.ft. of building area | 730 | per sq.ft. | \$11,118,071 |
| | Parks & Recreation Vehicles and Equipment | \$67.77 | 0.0015 | No. of vehicles and equipment | 45,180 | per vehicle | \$100,300 |
| Sub-total | | | | | | | \$13,940,816 |
| Library | Library Services - Facilities | \$264.45 | 0.4211 | sq.ft. of building area | 628 | per sq.ft. | \$750,245 |
| Sub-total | | | | | | | \$750,245 |
| Total | | | | | | | \$26,631,393 |



**Town of Aylmer
Service Standard Calculation Sheet**

Service: Services Related to a Highway - Roads
Unit Measure: km of roadways

| Description | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 Value (\$/km) |
|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------------|
| Arterial | 3.383 | 3.383 | 3.383 | 3.383 | 3.383 | 3.383 | 3.383 | 3.383 | 3.383 | 3.383 | 3.383 | 3.383 | 3.383 | 3.383 | 3.383 | \$3,000,000 |
| Collector | 9.107 | 9.107 | 9.107 | 9.107 | 9.107 | 9.107 | 9.107 | 9.107 | 9.107 | 9.107 | 9.107 | 9.107 | 9.107 | 9.107 | 9.107 | \$2,300,000 |
| Total | 12.490 | 12.490 | 12.490 | 12.490 | 12.490 | 12.490 | 12.490 | 12.490 | 12.490 | 12.490 | 12.490 | 12.490 | 12.490 | 12.490 | 12.490 | |

| | | | | | | | | | | | | | | | |
|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Population | 7,151 | 7,203 | 7,280 | 7,348 | 7,416 | 7,493 | 7,570 | 7,558 | 7,657 | 7,685 | 7,699 | 7,864 | 7,912 | 7,991 | 8,348 |
| Per Capita Standard | 0.0017 | 0.0017 | 0.0017 | 0.0017 | 0.0017 | 0.0017 | 0.0016 | 0.0017 | 0.0016 | 0.0016 | 0.0016 | 0.0016 | 0.0016 | 0.0016 | 0.0015 |

| 15 Year Average | 2011 to 2025 |
|-------------------|--------------|
| Quantity Standard | 0.0016 |
| Quality Standard | \$2,557,456 |
| Service Standard | \$4,092 |

| D.C. Amount (before deductions) | 10 Year |
|---------------------------------|-------------|
| Forecast Population | 1,480 |
| \$ per Capita | \$4,092 |
| Eligible Amount | \$6,056,056 |



**Town of Aylmer
Service Standard Calculation Sheet**

Class of Service: Public Works - Facilities
Unit Measure: sq.ft. of building area

| Description | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 Bld'g Value (\$/sq.ft.) | Value/sq.ft. with FF&E, site works, etc. |
|--|--------------|--------------|--------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|------------------------------|--|
| Public Works Shop - 23 Myrtle Street | 6,878 | 6,878 | 6,878 | 6,878 | 6,878 | 6,878 | - | - | - | - | - | - | - | - | - | \$267 | \$294 |
| Salt/Sand Building - Chipchase Court | - | - | - | - | 4,200 | 4,200 | 4,200 | 4,200 | 4,200 | 4,200 | 4,200 | 4,200 | 4,200 | 4,200 | 4,200 | \$160 | \$176 |
| Public Works Shop - 32 Chipchase Court | - | - | - | - | - | - | 14,400 | 14,400 | 14,400 | 14,400 | 14,400 | 14,400 | 14,400 | 14,400 | 14,400 | \$267 | \$294 |
| Total | 6,878 | 6,878 | 6,878 | 6,878 | 11,078 | 11,078 | 18,600 | 18,600 | 18,600 | 18,600 | 18,600 | 18,600 | 18,600 | 18,600 | 18,600 | | |

| | | | | | | | | | | | | | | | |
|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Population | 7,151 | 7,203 | 7,280 | 7,348 | 7,416 | 7,493 | 7,570 | 7,558 | 7,657 | 7,685 | 7,699 | 7,864 | 7,912 | 7,991 | 8,348 |
| Per Capita Standard | 0.9618 | 0.9549 | 0.9448 | 0.9360 | 1.4938 | 1.4784 | 2.4571 | 2.4610 | 2.4291 | 2.4203 | 2.4159 | 2.3652 | 2.3509 | 2.3276 | 2.2281 |

| 15 Year Average | 2011 to 2025 |
|-------------------|--------------|
| Quantity Standard | 1.8817 |
| Quality Standard | \$269 |
| Service Standard | \$506 |

| D.C. Amount (before deductions) | 10 Year |
|---------------------------------|-----------|
| Forecast Population | 1,480 |
| \$ per Capita | \$506 |
| Eligible Amount | \$749,220 |



**Town of Aylmer
Service Standard Calculation Sheet**

Class of Service: Public Works - Vehicles & Equipment
Unit Measure: No. of vehicles and equipment

| Description | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 Value (\$/Vehicle) |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-------------------------|
| Vehicles: | | | | | | | | | | | | | | | | |
| 1/2 Ton Chev Pick Up | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | \$95,000 |
| 1 Ton Ford Dump/Plow | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | \$150,000 |
| 5 Ton Peterbilt Dump /Sander/ Plow | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | \$380,000 |
| 1/2 Ton Dodge Pick Up | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | \$95,000 |
| Trackless Plow/ Blower | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | \$190,000 |
| John Deere 4x4 Mower/ Blower | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | \$119,900 |
| 5 Ton GMC Dump/ Sander/ Plow | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | \$380,000 |
| Sweeper | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | \$359,700 |
| JCB Tractor Backhoe | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | \$137,900 |
| 3 Ton International Dump/ Plow | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | \$300,000 |
| Equipment: | | | | | | | | | | | | | | | | |
| Various Power Tools/Equipment | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | \$76,000 |
| Water Depth Testing/Monitoring and Other Equipment | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | \$26,400 |
| Sewer Video Camera | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | \$2,400 |
| 7' John Deere Snow Blower Attachment | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | \$4,000 |
| Trackless Accessories | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | \$38,600 |
| Total | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | |

| | | | | | | | | | | | | | | | |
|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Population | 7,151 | 7,203 | 7,280 | 7,348 | 7,416 | 7,493 | 7,570 | 7,558 | 7,657 | 7,685 | 7,699 | 7,864 | 7,912 | 7,991 | 8,348 |
| Per Capita Standard | 0.0022 | 0.0022 | 0.0022 | 0.0022 | 0.0022 | 0.0021 | 0.0021 | 0.0021 | 0.0021 | 0.0021 | 0.0021 | 0.0020 | 0.0020 | 0.0020 | 0.0019 |

| 15 Year Average | 2011 to 2025 |
|-------------------|--------------|
| Quantity Standard | 0.0021 |
| Quality Standard | \$170,110 |
| Service Standard | \$357 |

| D.C. Amount (before deductions) | 10 Year |
|---------------------------------|-----------|
| Forecast Population | 1,480 |
| \$ per Capita | \$357 |
| Eligible Amount | \$528,700 |



**Town of Aylmer
Service Standard Calculation Sheet**

Service: Parkland Development
Unit Measure: Acres of Parkland

| Description | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 Value (\$/Acre) |
|-------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------------|
| Balmoral Park | 3.93 | 3.93 | 3.93 | 3.93 | 3.93 | 3.93 | 3.93 | 3.93 | 3.93 | 3.93 | 3.93 | 3.93 | 3.93 | 3.93 | 3.93 | \$69,800 |
| Centennial Estates Park | 2.13 | 2.13 | 2.13 | 2.13 | 2.13 | 2.13 | 2.13 | 2.13 | 2.13 | 2.13 | 2.13 | 2.13 | 2.13 | 2.13 | 2.13 | \$69,800 |
| Crystal Park | 1.24 | 1.24 | 1.24 | 1.24 | 1.24 | 1.24 | 1.24 | 1.24 | 1.24 | 1.24 | 1.24 | 1.24 | 1.24 | 1.24 | 1.24 | \$69,800 |
| Elmview Park | 4.30 | 4.30 | 4.30 | 4.30 | 4.30 | 4.30 | 4.30 | 4.30 | 4.30 | 4.30 | 4.30 | 4.30 | 4.30 | 4.30 | 4.30 | \$69,800 |
| Elgin Estates Park | 0.62 | 0.62 | 0.62 | 0.62 | 0.62 | 0.62 | 0.62 | 0.62 | 0.62 | 0.62 | 0.62 | 0.62 | 0.62 | 0.62 | 0.62 | \$69,800 |
| Kinsmen Park | 4.15 | 4.15 | 4.15 | 4.15 | 4.15 | 4.15 | 4.15 | 4.15 | 4.15 | 4.15 | 4.15 | 4.15 | 4.15 | 4.15 | 4.15 | \$69,800 |
| Lions Park | 2.28 | 2.28 | 2.28 | 2.28 | 2.28 | 2.28 | 2.28 | 2.28 | 2.28 | 2.28 | 2.28 | 2.28 | 2.28 | 2.28 | 2.28 | \$69,800 |
| Optimist Park | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 | \$69,800 |
| Palmer Park | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | \$69,800 |
| Rotary Park | 5.29 | 5.29 | 5.29 | 5.29 | 5.29 | 5.29 | 5.29 | 5.29 | 5.29 | 5.29 | 5.29 | 5.29 | 5.29 | 5.29 | 5.29 | \$69,800 |
| Steen Park | 22.49 | 22.49 | 22.49 | 22.49 | 22.49 | 22.49 | 22.49 | 22.49 | 22.49 | 22.49 | 22.49 | 22.49 | 22.49 | 22.49 | 22.49 | \$69,800 |
| Bearpark | 0.15 | 0.15 | 0.15 | 0.15 | 0.15 | 0.15 | 0.15 | 0.15 | 0.15 | 0.15 | 0.15 | 0.15 | 0.15 | 0.15 | 0.15 | \$69,800 |
| Cenotaph / Gazebo | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | \$69,800 |
| Total | 57.96 | 57.96 | 57.96 | 57.96 | 57.96 | 57.96 | 57.96 | 57.96 | 57.96 | 57.96 | 57.96 | 57.96 | 57.96 | 57.96 | 57.96 | |

| | | | | | | | | | | | | | | | |
|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Population | 7,151 | 7,203 | 7,280 | 7,348 | 7,416 | 7,493 | 7,570 | 7,558 | 7,657 | 7,685 | 7,699 | 7,864 | 7,912 | 7,991 | 8,348 |
| Per Capita Standard | 0.0081 | 0.0080 | 0.0080 | 0.0079 | 0.0078 | 0.0077 | 0.0077 | 0.0077 | 0.0076 | 0.0075 | 0.0075 | 0.0074 | 0.0073 | 0.0073 | 0.0069 |

| 15 Year Average | 2011 to 2025 |
|-------------------|--------------|
| Quantity Standard | 0.0076 |
| Quality Standard | \$70,046 |
| Service Standard | \$532 |

| D.C. Amount (before deductions) | 10 Year |
|---------------------------------|-----------|
| Forecast Population | 1,480 |
| \$ per Capita | \$532 |
| Eligible Amount | \$787,878 |



**Town of Aylmer
Service Standard Calculation Sheet**

Service: Parkland Amenities
Unit Measure: No. of parkland amenities

| Description | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 Value (\$/item) |
|---------------------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|----------------------|
| Pool Lifeguard/ Filter Building | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | \$164,800 |
| Pool Small Filter Building | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | \$44,000 |
| Parks Garage/ Washroom | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | \$808,100 |
| Palmer Park Bandshell | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | \$714,100 |
| Main Pool | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | \$1,318,500 |
| Diving Pool | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | \$659,300 |
| Wading Pool | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | \$219,700 |
| Pool Filtration Equipment and Fencing | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | \$406,600 |
| Playground Equipment - Kinsmen Park | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | \$241,800 |
| Playground Equipment - Lions Park | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | \$241,800 |
| Playground Equipment - Balmoral Park | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | \$241,800 |
| Playground Equipment - Elgin Estates | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | \$150,000 |
| Skateboard Park | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | \$274,800 |
| Disc Golf - Steen Park | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | \$31,500 |
| Basketball Court - Optimist Park | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | \$22,200 |
| Basketball Court - Crystal Park | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | \$39,500 |
| Basketball Court - Elgin Estates | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | \$22,200 |



**Town of Aylmer
Service Standard Calculation Sheet**

Service: Parkland Amenities
Unit Measure: No. of parkland amenities

| Description | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 Value (\$/item) |
|-------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| Soccer Pitch | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | \$53,100 |
| Tennis Courts - Lit | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | \$222,200 |
| Softball Diamond - Lit | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | \$323,100 |
| Hardball Diamond - Lit | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | \$404,100 |
| Picnic Shelters | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | \$55,000 |
| Steen Park South Steel Foot Bridge | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | \$133,500 |
| Splashpad | - | - | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | \$544,300 |
| Splashpad Pavillion - Balmoral Park | - | - | - | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | \$24,200 |
| Centennial Swingset | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | \$5,100 |
| Cenotaph Gazebo | - | - | - | - | - | - | - | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | \$23,300 |
| Total | 28 | 28 | 29 | 30 | 30 | 30 | 30 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | |

| | | | | | | | | | | | | | | | |
|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Population | 7,151 | 7,203 | 7,280 | 7,348 | 7,416 | 7,493 | 7,570 | 7,558 | 7,657 | 7,685 | 7,699 | 7,864 | 7,912 | 7,991 | 8,348 |
| Per Capita Standard | 0.0039 | 0.0039 | 0.0040 | 0.0041 | 0.0040 | 0.0040 | 0.0040 | 0.0041 | 0.0040 | 0.0040 | 0.0040 | 0.0039 | 0.0039 | 0.0039 | 0.0037 |

| 15 Year Average | 2011 to 2025 |
|-------------------|--------------|
| Quantity Standard | 0.0040 |
| Quality Standard | \$255,333 |
| Service Standard | \$1,021 |

| D.C. Amount (before deductions) | 10 Year |
|---------------------------------|-------------|
| Forecast Population | 1,480 |
| \$ per Capita | \$1,021 |
| Eligible Amount | \$1,511,568 |



**Town of Aylmer
Service Standard Calculation Sheet**

Service: Parkland Trails
Unit Measure: Linear Kilometres of Paths and Trails

| Description | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 Value (\$/ Linear Kilometre) |
|--------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-----------------------------------|
| Walking Trails (paved km) | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | \$375,000 |
| Walking Trails (unpaved km) | 5.1 | 5.1 | 5.1 | 5.1 | 5.1 | 5.1 | 5.1 | 5.1 | 5.1 | 5.1 | 5.1 | 5.1 | 5.1 | 5.1 | 5.1 | \$281,250 |
| Willowrun to Rotary (paved km) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1.1 | \$375,000 |
| Total | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 | 8.1 | |

| | | | | | | | | | | | | | | | |
|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Population | 7,151 | 7,203 | 7,280 | 7,348 | 7,416 | 7,493 | 7,570 | 7,558 | 7,657 | 7,685 | 7,699 | 7,864 | 7,912 | 7,991 | 8,348 |
| Per Capita Standard | 0.0010 | 0.0010 | 0.0010 | 0.0010 | 0.0009 | 0.0009 | 0.0009 | 0.0009 | 0.0009 | 0.0009 | 0.0009 | 0.0009 | 0.0009 | 0.0009 | 0.0010 |

| 15 Year Average | 2011 to 2025 |
|-------------------|--------------|
| Quantity Standard | 0.0009 |
| Quality Standard | \$317,567 |
| Service Standard | \$286 |

| D.C. Amount (before deductions) | 10 Year |
|---------------------------------|-----------|
| Forecast Population | 1,480 |
| \$ per Capita | \$286 |
| Eligible Amount | \$422,999 |



**Town of Aylmer
Service Standard Calculation Sheet**

Service: Recreation Facilities
Unit Measure: sq.ft. of building area

| Description | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 Bld'g Value (\$/sq.ft.) | Value/sq.ft. with FF&E, site works, etc. |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------------------------------|---|
| Pool and Change room Facilities | 1,200 | 1,200 | - | - | - | - | - | - | - | - | - | - | - | - | - | \$474 | \$523 |
| East Elgin Community Complex/ Arena (Town Portion) | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | \$670 | \$739 |
| New Bathhouse | - | - | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | \$474 | \$523 |
| Total | 76,200 | 76,200 | 78,500 | 78,500 | 78,500 | 78,500 | 78,500 | 78,500 | 78,500 | 78,500 | 78,500 | 78,500 | 78,500 | 78,500 | 78,500 | | |

| | | | | | | | | | | | | | | | |
|---------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--------|--------|--------|--------|
| Population | 7,151 | 7,203 | 7,280 | 7,348 | 7,416 | 7,493 | 7,570 | 7,558 | 7,657 | 7,685 | 7,699 | 7,864 | 7,912 | 7,991 | 8,348 |
| Per Capita Standard | 10.6559 | 10.5789 | 10.7830 | 10.6832 | 10.5852 | 10.4764 | 10.3699 | 10.3863 | 10.2521 | 10.2147 | 10.1961 | 9.9822 | 9.9216 | 9.8236 | 9.4034 |

| 15 Year Average | 2011 to 2025 |
|-------------------|--------------|
| Quantity Standard | 10.2875 |
| Quality Standard | \$730 |
| Service Standard | \$7,512 |

| D.C. Amount (before deductions) | 10 Year |
|---------------------------------|--------------|
| Forecast Population | 1,480 |
| \$ per Capita | \$7,512 |
| Eligible Amount | \$11,118,071 |



**Town of Aylmer
Service Standard Calculation Sheet**

Service: Parks & Recreation Vehicles and Equipment
Unit Measure: No. of vehicles and equipment

| Description | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 Value (\$/Vehicle) |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------------------|
| 1 Ton GMC Truck #1 | 1.0 | 1.0 | 1.0 | - | - | - | - | - | - | - | - | - | - | - | - | \$150,000 |
| 1/2 Ton Pickup Truck | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | \$95,000 |
| Landscape Utility Trailer 3.5 Ton #17 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | \$6,700 |
| Case Tractor/ Mower | 1.0 | 1.0 | 1.0 | - | - | - | - | - | - | - | - | - | - | - | - | \$73,200 |
| John Deere utility Gator | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | - | - | - | - | - | - | - | - | \$25,200 |
| Kubota ZD326 Mower | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | \$29,400 |
| Laser X-Mark Mower | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | - | - | - | - | - | - | - | - | - | \$29,400 |
| Kubota L 3010 Mower | 1.0 | 1.0 | 1.0 | 1.0 | - | - | - | - | - | - | - | - | - | - | - | \$45,700 |
| Roller | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | \$42,100 |
| Kubota Compact Tractor/Mower | - | - | - | - | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | \$42,100 |
| Olympia Ice Resurfacers (EECC - Town Portion) | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | \$151,300 |
| Kubota UTV | - | - | - | - | - | - | - | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | \$36,400 |
| Kubota ZD1211L-72 Zero Turn Mower | - | - | - | - | - | - | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | \$26,400 |
| Roller Trailer - Used | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | \$5,600 |
| Landscape Utility Trailer 5 Ton | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | \$8,000 |
| John Deere Mower | - | - | - | - | - | - | - | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | \$16,892 |
| Total | 12.5 | 12.5 | 12.5 | 10.5 | 10.5 | 10.5 | 10.5 | 11.5 | 11.5 | 11.5 | 11.5 | 11.5 | 11.5 | 11.5 | 11.5 | |

| | | | | | | | | | | | | | | | |
|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Population | 7,151 | 7,203 | 7,280 | 7,348 | 7,416 | 7,493 | 7,570 | 7,558 | 7,657 | 7,685 | 7,699 | 7,864 | 7,912 | 7,991 | 8,348 |
| Per Capita Standard | 0.0017 | 0.0017 | 0.0017 | 0.0014 | 0.0014 | 0.0014 | 0.0014 | 0.0015 | 0.0015 | 0.0015 | 0.0015 | 0.0015 | 0.0015 | 0.0014 | 0.0014 |

| 15 Year Average | 2011 to 2025 |
|-------------------|--------------|
| Quantity Standard | 0.0015 |
| Quality Standard | \$45,180 |
| Service Standard | \$68 |

| D.C. Amount (before deductions) | 10 Year |
|---------------------------------|-----------|
| Forecast Population | 1,480 |
| \$ per Capita | \$68 |
| Eligible Amount | \$100,300 |



**Town of Aylmer
Service Standard Calculation Sheet**

Service: Fire Protection Services - Facilities
Unit Measure: sq.ft. of building area

| Description | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 Bld'g Value (\$/sq.ft.) | Value/sq.ft. with FF&E, site works, etc. |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|------------------------------|--|
| Fire Hall - 323 John St. South (built 2007) | 11,500 | 11,500 | 11,500 | 11,500 | 11,500 | 11,500 | 11,500 | 11,500 | 11,500 | 11,500 | 11,500 | 11,500 | 11,500 | 11,500 | 11,500 | \$620 | \$716 |
| Fire Department Storage Garage | 864 | 864 | 864 | 864 | 864 | 864 | 864 | 864 | 864 | 864 | 864 | 864 | 864 | 864 | 864 | \$200 | \$231 |
| Total | 12,364 | 12,364 | 12,364 | 12,364 | 12,364 | 12,364 | 12,364 | 12,364 | 12,364 | 12,364 | 12,364 | 12,364 | 12,364 | 12,364 | 12,364 | | |

| | | | | | | | | | | | | | | | |
|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Population | 7,151 | 7,203 | 7,280 | 7,348 | 7,416 | 7,493 | 7,570 | 7,558 | 7,657 | 7,685 | 7,699 | 7,864 | 7,912 | 7,991 | 8,348 |
| Per Capita Standard | 1.7290 | 1.7165 | 1.6984 | 1.6826 | 1.6672 | 1.6501 | 1.6333 | 1.6359 | 1.6147 | 1.6088 | 1.6059 | 1.5722 | 1.5627 | 1.5472 | 1.4811 |

| 15 Year Average | 2011 to 2025 |
|-------------------|--------------|
| Quantity Standard | 1.6270 |
| Quality Standard | \$682 |
| Service Standard | \$1,110 |

| D.C. Amount (before deductions) | 10 Year |
|---------------------------------|-------------|
| Forecast Population | 1,480 |
| \$ per Capita | \$1,110 |
| Eligible Amount | \$1,642,534 |



**Town of Aylmer
Service Standard Calculation Sheet**

Service: Fire Protection Services - Vehicles & Equipment
Unit Measure: No. of vehicles

| Description | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 Value (\$/Vehicle) |
|------------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------------------------|
| Ladder Truck | 1 | 1 | 1 | 1 | 1 | - | - | - | - | - | - | - | - | - | - | \$2,369,000 |
| Platform Truck - Ladder 5 | - | - | - | - | - | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | \$2,369,000 |
| Pumpers | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | \$1,030,000 |
| Walk-in Command/ Rescue Apparatus | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | \$1,030,000 |
| Department Staff Vehicle - Pick up | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | \$154,500 |
| Utility Trailer | - | - | - | - | - | 1 | 1 | 1 | 1 | 1 | 1 | - | - | - | - | \$7,000 |
| Foam Trailor | - | - | - | - | - | - | - | - | - | - | - | 1 | 1 | 1 | 1 | \$20,000 |
| Total | 5 | 5 | 5 | 5 | 5 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | |

| | | | | | | | | | | | | | | | |
|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Population | 7,151 | 7,203 | 7,280 | 7,348 | 7,416 | 7,493 | 7,570 | 7,558 | 7,657 | 7,685 | 7,699 | 7,864 | 7,912 | 7,991 | 8,348 |
| Per Capita Standard | 0.0007 | 0.0007 | 0.0007 | 0.0007 | 0.0007 | 0.0008 | 0.0008 | 0.0008 | 0.0008 | 0.0008 | 0.0008 | 0.0008 | 0.0008 | 0.0008 | 0.0007 |

| 15 Year Average | 2011 to 2025 |
|-------------------|--------------|
| Quantity Standard | 0.0008 |
| Quality Standard | \$924,675 |
| Service Standard | \$740 |

| D.C. Amount (before deductions) | 10 Year |
|---------------------------------|-------------|
| Forecast Population | 1,480 |
| \$ per Capita | \$740 |
| Eligible Amount | \$1,094,815 |



**Town of Aylmer
Service Standard Calculation Sheet**

Service: Fire Protection Services - Small Equipment and Gear
Unit Measure: No. of equipment and gear

| Description | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 Value (\$/item) |
|---------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|----------------------|
| Volunteer Firefighters | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 | 26.0 | \$4,500 |
| Power Extraction Equipment | - | - | - | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | \$50,000 |
| Thermal Imaging Camera | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | \$17,000 |
| Generator | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 2.0 | \$6,000 |
| SCBA | 19.0 | 19.0 | 19.0 | 19.0 | 19.0 | 19.0 | 19.0 | 19.0 | 19.0 | 19.0 | 19.0 | 19.0 | 19.0 | 19.0 | 24.0 | \$11,000 |
| Pagers | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 | 26.0 | \$800 |
| Portable Radios | 19.0 | 19.0 | 19.0 | 19.0 | 19.0 | 19.0 | 19.0 | 19.0 | 19.0 | 19.0 | 19.0 | 19.0 | 19.0 | 19.0 | 18.0 | \$2,000 |
| Drone | - | - | - | - | - | - | - | - | - | - | - | - | 0.5 | 0.5 | 0.5 | \$5,000 |
| Vehicle Communication Equipment | - | - | - | - | - | - | - | - | - | - | - | 5.0 | 5.0 | 5.0 | 5.0 | \$1,000 |
| Total | 90.0 | 90.0 | 90.0 | 91.0 | 91.0 | 91.0 | 91.0 | 91.0 | 91.0 | 91.0 | 91.0 | 96.0 | 96.5 | 96.5 | 103.5 | |

| | | | | | | | | | | | | | | | |
|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Population | 7,151 | 7,203 | 7,280 | 7,348 | 7,416 | 7,493 | 7,570 | 7,558 | 7,657 | 7,685 | 7,699 | 7,864 | 7,912 | 7,991 | 8,348 |
| Per Capita Standard | 0.0126 | 0.0125 | 0.0124 | 0.0124 | 0.0123 | 0.0121 | 0.0120 | 0.0120 | 0.0119 | 0.0118 | 0.0118 | 0.0122 | 0.0122 | 0.0121 | 0.0124 |

| 15 Year Average | 2011 to 2025 |
|-------------------|--------------|
| Quantity Standard | 0.0122 |
| Quality Standard | \$4,828 |
| Service Standard | \$59 |

| D.C. Amount (before deductions) | 10 Year |
|---------------------------------|----------|
| Forecast Population | 1,480 |
| \$ per Capita | \$59 |
| Eligible Amount | \$87,172 |



**Town of Aylmer
Service Standard Calculation Sheet**

Service: Library Services - Facilities
Unit Measure: sq.ft. of building area

| Description | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 Bld'g Value (\$/sq.ft.) | Value/sq.ft. with FF&E, site works, etc. |
|--------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|------------------------------|--|
| Old Town Hall Site (Library Portion) | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | \$520 | \$628 |
| Total | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | | |

| | | | | | | | | | | | | | | | |
|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Population | 7,151 | 7,203 | 7,280 | 7,348 | 7,416 | 7,493 | 7,570 | 7,558 | 7,657 | 7,685 | 7,699 | 7,864 | 7,912 | 7,991 | 8,348 |
| Per Capita Standard | 0.4475 | 0.4443 | 0.4396 | 0.4355 | 0.4315 | 0.4271 | 0.4227 | 0.4234 | 0.4179 | 0.4164 | 0.4156 | 0.4069 | 0.4044 | 0.4005 | 0.3833 |

| 15 Year Average | 2011 to 2025 |
|-------------------|--------------|
| Quantity Standard | 0.4211 |
| Quality Standard | \$628 |
| Service Standard | \$264 |

| D.C. Amount (before deductions) | 2051 |
|---------------------------------|-----------|
| Forecast Population | 2,837 |
| \$ per Capita | \$264 |
| Eligible Amount | \$750,245 |



**Town of Aylmer
Service Standard Calculation Sheet**

Service: Policing Services - Facilities
Unit Measure: sq.ft. of building area

| Description | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 Bld'g Value (\$/sq.ft.) | Value/sq.ft. with FF&E, site works, etc. |
|---------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|------------------------------|--|
| Police Station - 20 Beech Street East | 5,840 | 5,840 | 5,840 | 5,840 | 5,840 | 5,840 | 5,840 | 5,840 | 5,840 | 5,840 | 5,840 | 5,840 | 5,840 | 5,840 | 5,840 | \$600 | \$693 |
| Total | 5,840 | 5,840 | 5,840 | 5,840 | 5,840 | 5,840 | 5,840 | 5,840 | 5,840 | 5,840 | 5,840 | 5,840 | 5,840 | 5,840 | 5,840 | | |

| | | | | | | | | | | | | | | | |
|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Population | 7,151 | 7,203 | 7,280 | 7,348 | 7,416 | 7,493 | 7,570 | 7,558 | 7,657 | 7,685 | 7,699 | 7,864 | 7,912 | 7,991 | 8,348 |
| Per Capita Standard | 0.8167 | 0.8108 | 0.8022 | 0.7948 | 0.7875 | 0.7794 | 0.7715 | 0.7727 | 0.7627 | 0.7599 | 0.7585 | 0.7426 | 0.7381 | 0.7308 | 0.6996 |

| 15 Year Average | 2011 to 2025 |
|-------------------|--------------|
| Quantity Standard | 0.7685 |
| Quality Standard | 693 |
| Service Standard | \$533 |

| D.C. Amount (before deductions) | 2051 |
|---------------------------------|-------------|
| Forecast Population | 2,837 |
| \$ per Capita | \$533 |
| Eligible Amount | \$1,510,929 |



**Town of Aylmer
Service Standard Calculation Sheet**

Service: Policing Services - Vehicles
Unit Measure: No. of vehicles and equipment

| Description | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 Value (\$/Vehicle) |
|--------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------------------------|
| Cruisers | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | \$87,500 |
| Admin Car | - | - | - | - | - | - | - | - | - | - | 1 | 1 | 1 | 1 | 1 | \$51,500 |
| Total | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | |

| | | | | | | | | | | | | | | | |
|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Population | 7,151 | 7,203 | 7,280 | 7,348 | 7,416 | 7,493 | 7,570 | 7,558 | 7,657 | 7,685 | 7,699 | 7,864 | 7,912 | 7,991 | 8,348 |
| Per Capita Standard | 0.0006 | 0.0006 | 0.0005 | 0.0005 | 0.0005 | 0.0005 | 0.0005 | 0.0005 | 0.0005 | 0.0005 | 0.0006 | 0.0006 | 0.0006 | 0.0006 | 0.0006 |

| 15 Year Average | 2011 to 2025 |
|-------------------|--------------|
| Quantity Standard | 0.0005 |
| Quality Standard | \$96,440 |
| Service Standard | \$48 |

| D.C. Amount (before deductions) | 2051 |
|---------------------------------|-----------|
| Forecast Population | 2,837 |
| \$ per Capita | \$48 |
| Eligible Amount | \$136,800 |



**Town of Aylmer
Service Standard Calculation Sheet**

Service: Policing Services - Small Equipment and Gear
Unit Measure: No. of equipment and gear

| Description | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 Value (\$/item) |
|----------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| Uniformed Officers | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 14 | \$6,200 |
| Part-time Officers | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | - | \$4,300 |
| Special Constable/Civilian Admin | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | \$4,300 |
| Video Security System | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | \$27,500 |
| Radar Speed Trailer | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | - | \$12,200 |
| Generator | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | \$42,300 |
| Fingerprint Scanner | - | - | - | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | \$30,900 |
| Radios | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 12 | \$2,900 |
| Conducted Energy Weapon | 4 | 4 | 4 | 4 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 18 | \$4,100 |
| Breathalyzer | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | \$12,400 |
| Repeaters | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | \$10,300 |
| Total Station (radar) | - | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | - | \$18,500 |
| Rifles | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | \$3,200 |
| Portable CAS scales | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | \$10,400 |
| Automatic License Plate Reader | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 4 | \$15,400 |
| Drone | - | - | - | - | - | - | - | - | - | - | - | - | 0.5 | 0.5 | 0.5 | \$5,000 |
| BWC | - | - | - | - | - | - | - | - | - | - | - | - | - | 8 | 8 | \$2,100 |
| Deployable cell phones | - | - | - | - | - | - | - | - | - | - | - | - | - | 3 | 4 | \$1,000 |
| Alco Test 6820 | - | - | - | - | - | - | - | - | - | - | - | - | - | 4 | 5 | \$800 |
| Total | 43 | 44 | 44 | 45 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 48 | 63 | 80 | |

| | | | | | | | | | | | | | | | |
|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Population | 7,151 | 7,203 | 7,280 | 7,348 | 7,416 | 7,493 | 7,570 | 7,558 | 7,657 | 7,685 | 7,699 | 7,864 | 7,912 | 7,991 | 8,348 |
| Per Capita Standard | 0.0060 | 0.0061 | 0.0060 | 0.0061 | 0.0063 | 0.0063 | 0.0062 | 0.0062 | 0.0061 | 0.0061 | 0.0061 | 0.0060 | 0.0060 | 0.0078 | 0.0095 |

| 15 Year Average | 2011 to 2025 |
|-------------------|--------------|
| Quantity Standard | 0.0065 |
| Quality Standard | \$7,272 |
| Service Standard | \$47 |

| D.C. Amount (before deductions) | 2051 |
|---------------------------------|-----------|
| Forecast Population | 2,837 |
| \$ per Capita | \$47 |
| Eligible Amount | \$134,105 |



Appendix C

Long-Term Capital and Operating Examination



Appendix C: Long-Term Capital and Operating Examination

Town of Aylmer

Annual Capital and Operating Cost Impact

As a requirement of the *Development Charges Act, 1997*, as amended, 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 development charge. As part of this analysis, it was deemed necessary to isolate the incremental operating expenditures directly associated with these capital projects, factor in cost savings attributable to economies of scale or cost sharing where applicable and prorate the cost on a per unit basis (i.e., sq.ft. of building space, per vehicle, etc.). This was undertaken through a review of the Town's approved 2024 Financial Information Return (F.I.R.).

In addition to the operational impacts, over time the initial capital projects will require replacement. This replacement of capital is often referred to as lifecycle cost. By definition, lifecycle costs are all the costs which are incurred during the life of a physical asset, from the time its acquisition is first considered, to the time it is taken out of service for disposal or redeployment. The method selected for lifecycle costing is the sinking fund method which provides that money will be contributed annually and invested, so that those funds will grow over time to equal the amount required for future replacement. The following factors were utilized to calculate the annual replacement cost of the capital projects (annual contribution = factor X capital asset cost) and are based on an annual growth rate of 2% (net of inflation) over the average useful life of the asset:



Table C-1
Town of Aylmer
Lifecycle Cost Factors and Average Useful Lives

| Asset | Lifecycle Cost Factors | |
|-------------------------------------|------------------------|-------------|
| | Average Useful Life | Factor |
| Water and Wastewater Infrastructure | 80 | 0.005160705 |
| Facilities | 50 | 0.01182321 |
| Services Related to a Highway | 50 | 0.01182321 |
| Parkland Development | 40 | 0.016555748 |
| Vehicles | 10 | 0.091326528 |
| Small Equipment & Gear | 10 | 0.091326528 |
| Library Materials | 10 | 0.091326528 |

Table C-2 depicts the annual operating impact resulting from the proposed gross capital projects at the time they are all in place. It is important to note that, while Town program expenditures will increase with growth in population, the costs associated with the new infrastructure (i.e., facilities) would be delayed until the time these works are in place.



Table C-2
Town of Aylmer
Operating and Capital Expenditure Impacts for Future Capital Expenditures

| SERVICE/CLASS OF SERVICE | VALUE OF EXISTING INFRASTRUCTURE | GROSS COST LESS BENEFIT TO EXISTING | SHARE OF GROWTH RELATED CAPITAL TO ASSETS IN PLACE | CURRENT OPERATING EXPENDITURE | ANNUAL OPERATING EXPENDITURES | ANNUAL LIFECYCLE EXPENDITURES | TOTAL ANNUAL EXPENDITURES |
|---|----------------------------------|-------------------------------------|--|-------------------------------|-------------------------------|-------------------------------|---------------------------|
| 1. Wastewater Services | | | | | | | |
| 1.1 Treatment plants & sewers | 94,067,949 | 23,963,031 | 25% | 726,874 | 185,165 | 1,323,395 | 1,508,560 |
| 2. Library Services | | | | | | | |
| 2.1 Library facilities, materials, and vehicles | 2,009,600 | 4,409,600 | 219% | 25,017 | 54,894 | 225,861 | 280,755 |
| 3. Policing Services | | | | | | | |
| 3.1 Facilities, vehicles and equipment, and small equipment and gear | 4,908,820 | 1,633,000 | 33% | 3,084,886 | 1,026,238 | 71,906 | 1,098,144 |
| 4. Water Services | | | | | | | |
| 4.1 Treatment, storage, and distribution systems | 64,528,866 | - | 0% | 3,133,647 | - | 45,326 | 45,326 |
| 5. Services Related to a Highway | | | | | | | |
| 5.1 Roads and related | 31,095,100 | 1,710,410 | 6% | 1,093,577 | 60,153 | 54,434 | 114,587 |
| 6. Public Works (Facilities and Fleet) | | | | | | | |
| 6.1 Public Works (Facilities and Fleet) | 7,687,400 | 1,300,000 | 17% | 46,604 | 7,881 | 101,175 | 109,056 |
| 7. Parks and Recreation Services | | | | | | | |
| 7.1 Park development, amenities, trails, recreation facilities, vehicles, and equipment | 72,193,806 | 4,694,950 | 7% | 978,004 | 63,602 | 186,835 | 250,437 |
| 8. Fire Protection Services | | | | | | | |
| 8.1 Fire facilities, vehicles, & equipment | 14,591,384 | 1,530,900 | 10% | 657,529 | 68,987 | 82,265 | 151,252 |
| 9. Growth Studies | | | | | | | |
| 9.1 Growth Studies | - | 361,700 | | - | - | - | - |
| Total | 291,082,925 | 39,603,591 | | 9,746,138 | 1,466,920 | 2,091,197 | 3,558,117 |



Appendix D

D.C. Reserve Fund Policy



Appendix D: D.C. Reserve Fund Policy

Legislative Requirements

The *Development Charges Act, 1997*, as amended (D.C.A.) requires development charge (D.C.) collections (and associated interest) to be placed in separate reserve funds. Sections 33 through 36 of the D.C.A. provide the following regarding reserve fund establishment and use:

- A municipality shall establish a reserve fund for each service to which the D.C. by-law relates; subsection 7 (1), however, allows services to be grouped into categories of services for reserve fund (and credit) purposes and for classes of services to be established.
- The municipality shall pay each D.C. it collects into a reserve fund or funds to which the charge relates.
- The money in a reserve fund shall be spent only for the “capital costs” determined through the legislated calculation process (as per subsection 5 (1) 2 to 8).
- Money may be borrowed from the fund but must be paid back with interest (O. Reg. 82/98, subsection 11 (1) defines this as Bank of Canada rate either on the day the by-law comes into force or, if specified in the by-law, the first business day of each quarter).
- D.C. reserve funds may not be consolidated with other municipal reserve funds for investment purposes and may only be used as an interim financing source for capital undertakings for which D.C.s may be spent (section 37).

Annually, the Treasurer of the municipality is required to provide Council with a financial statement related to the D.C. by-law and reserve funds. This statement must be made available to the public and may be requested to be forwarded to the Minister of Municipal Affairs and Housing.

Subsection 43 (2) and O. Reg. 82/98 prescribe the information that must be included in the Treasurer’s statement, as follows:

- opening balance;
- closing balance;



- description of each service and/or service category for which the reserve fund was established (including a list of services within a service category);
- transactions for the year (e.g. collections, draws) including each asset's capital costs to be funded from the D.C. reserve fund and the manner for funding the capital costs not funded under the D.C. by-law (i.e. non-D.C. recoverable cost share and post-period D.C. recoverable cost share);
- for projects financed by D.C.s, the amount spent on the project from the D.C. reserve fund and the amount and source of any other monies spent on the project;
- amounts borrowed, purpose of the borrowing, and interest accrued during previous year;
- amount and source of money used by the municipality to repay municipal obligations to the D.C. reserve fund;
- list of credits by service or service category (outstanding at the beginning of the year, given in the year, and outstanding at the end of the year by the holder);
- for credits granted under section 14 of the previous D.C.A., a schedule identifying the value of credits recognized by the municipality, the service to which it applies and the source of funding used to finance the credit; and
- a statement as to compliance with subsection 59 (1) of the D.C.A., whereby the municipality shall not impose, directly or indirectly, a charge related to a development or a requirement to construct a service related to development, except as permitted by the D.C.A. or another Act.

Recent changes arising from Bill 109 (More Homes for Everyone Act, 2022) provide that the Council shall make the statement available to the public by posting the statement on the website or, if there is no such website, in the municipal office. In addition, Bill 109 introduced the following requirements which shall be included in the treasurer's statement.

- For each service for which a development charge is collected during the year
 - whether, as of the end of the year, the municipality expects to incur the amount of capital costs that were estimated, in the relevant development charge background study, to be incurred during the term of the applicable development charge by-law, and
 - if the answer to subparagraph i is no, the amount the municipality now expects to incur and a statement as to why this amount is expected;



- For any service for which a development charge was collected during the year but in respect of which no money from a reserve fund was spent during the year, a statement as to why there was no spending during the year.

Additionally, as per subsection 35(3) of the D.C.A.:

35(3) If a service is prescribed for the purposes of this subsection, beginning in the first calendar year that commences after the service is prescribed and in each calendar year thereafter, a municipality shall spend or allocate at least 60 per cent of the monies that are in a reserve fund for the prescribed service at the beginning of the year.

All D.C.-eligible services are prescribed for the purposes of this section. Therefore, as of 2023, a municipality shall spend or allocate at least 60 percent of the monies in the reserve fund at the beginning of the year. There are generally two (2) ways in which a municipality may approach this requirement:

- a) Include a schedule as part of the annual treasurer's statement; or
- b) Incorporate the information into the annual budgeting process.

Recent regulatory changes to *Ontario Regulation 82/98* also require the following with respect to the Treasurer's Statement:

- The amount from each reserve fund that was committed to a project, but had not been spent, as of the end of the year;
- The amount of debt that had been issued for a project as of the end of the year; and
- Identify where in the D.C. background study the project's capital costs were estimated.

This would not apply in circumstances where a municipality uses a unique identifier in both the background study and treasurer's statement to identify each project.

Based upon the above, Figure 1 and Attachments 1 and 2, set out the format for which annual reporting to Council should be provided. Attachment 3 provides for the schedule for allocating reserve fund balances to projects.

D.2 D.C. Reserve Fund Application



Section 35 of the D.C.A. states that:

“The money in a reserve fund established for a service may be spent only for capital costs determined under paragraphs 2 to 7 of subsection 5(1).”

This provision clearly establishes that reserve funds collected for a specific service are only to be used for that service, or to be used as a source of interim financing of capital undertakings for which a D.C. may be spent.



Figure D-1
Town of Aylmer
Annual Treasurer's Statement of Development Charge Reserve Funds

| Description | Services to which the Development Charge Relates | | | | | | | | | Total |
|---|--|-------------------------------------|----------------|---------------------|-------------------|--------------------------|-------------------------------|------------------|----------------|----------|
| | Services Related to a Highway | Public Works (Facilities and Fleet) | Water Services | Wastewater Services | Policing Services | Fire Protection Services | Parks and Recreation Services | Library Services | Growth Studies | |
| Opening Balance, January 1, _____ | | | | | | | | | | 0 |
| <u>Plus:</u> | | | | | | | | | | |
| Development Charge Collections | | | | | | | | | | 0 |
| Accrued Interest | | | | | | | | | | 0 |
| Repayment of Monies Borrowed from Fund and Associated Interest ¹ | | | | | | | | | | 0 |
| Sub-Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Less:</u> | | | | | | | | | | |
| Amount Transferred to Capital (or Other) Funds ² | | | | | | | | | | 0 |
| Amounts Refunded | | | | | | | | | | 0 |
| Amounts Loaned to Other D.C. Service Category for Interim Financing | | | | | | | | | | 0 |
| Credits ³ | | | | | | | | | | 0 |
| Sub-Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Closing Balance, December 31, _____ | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

¹ Source of funds used to repay the D.C. reserve fund

² See Attachment 1 for details

³ See Attachment 2 for details

The Municipality is compliant with s.s. 59.1 (1) of the *Development Charges Act*, whereby charges are not directly or indirectly imposed on development nor has a requirement to construct a service related to development been imposed, except as permitted by the *Development Charges Act* or another Act.



Figure D-2a
Town of Aylmer
Attachment 1
Annual Treasurer's Statement of Development Charge Reserve Funds
Amount Transferred to Capital (or Other) Funds – Capital Fund Transactions

| Capital Fund Transactions | Gross Capital Cost | D.C. Recoverable Cost Share | | | | | Non-D.C. Recoverable Cost Share | | | | |
|---|--------------------|-----------------------------|---------------------|---------------------------------------|---|---------------------------------------|----------------------------------|--|---|----------------|---------------------------------------|
| | | D.C. Forecast Period | | | Post D.C. Forecast Period | | Other Reserve/Reserve Fund Draws | Tax Supported Operating Fund Contributions | Rate Supported Operating Fund Contributions | Debt Financing | Grants, Subsidies Other Contributions |
| | | D.C. Reserve Fund Draw | D.C. Debt Financing | Grants, Subsidies Other Contributions | Post-Period Benefit/ Capacity Interim Financing | Grants, Subsidies Other Contributions | | | | | |
| Services Related to a Highway | | | | | | | | | | | |
| Capital Cost A | | | | | | | | | | | |
| Capital Cost B | | | | | | | | | | | |
| Capital Cost C | | | | | | | | | | | |
| Sub-Total - Services Related to Highways | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Water Services | | | | | | | | | | | |
| Capital Cost D | | | | | | | | | | | |
| Capital Cost E | | | | | | | | | | | |
| Capital Cost F | | | | | | | | | | | |
| Sub-Total - Water | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Wastewater Services | | | | | | | | | | | |
| Capital Cost G | | | | | | | | | | | |
| Capital Cost H | | | | | | | | | | | |
| Capital Cost I | | | | | | | | | | | |
| Sub-Total - Wastewater | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

Note: Similar information is required for all D.C. eligible services for which D.C.s are imposed



Figure D-2b
 Town of Aylmer
 Attachment 1
 Annual Treasurer's Statement of Development Charge Reserve Funds
 Amount Transferred to Capital (or Other) Funds – Operating Fund Transactions

| Operating Fund Transactions | Annual Debt Repayment Amount | D.C. Reserve Fund Draw | | Post D.C. Forecast Period | | | Non-D.C. Recoverable Cost Share | | |
|--|------------------------------|------------------------|------------|---------------------------|------------|--------|---------------------------------|------------|--------|
| | | Principal | Interest | Principal | Interest | Source | Principal | Interest | Source |
| <u>Services Related to a Highway</u> | | | | | | | | | |
| Capital Cost J | | | | | | | | | |
| Capital Cost K | | | | | | | | | |
| Capital Cost L | | | | | | | | | |
| Sub-Total - Services Related to a Highway | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 | |
| <u>Water Services</u> | | | | | | | | | |
| Capital Cost M | | | | | | | | | |
| Capital Cost N | | | | | | | | | |
| Capital Cost O | | | | | | | | | |
| Sub-Total - Water | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 | |
| <u>Wastewater Services</u> | | | | | | | | | |
| Capital Cost P | | | | | | | | | |
| Capital Cost Q | | | | | | | | | |
| Capital Cost R | | | | | | | | | |
| Sub-Total - Wastewater | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 | |

Note: Similar information is required for all D.C. eligible services for which D.C.s are imposed



Figure D-3
Town of Aylmer
Attachment 2
Annual Treasurer's Statement of Development Charge Reserve Funds
Statement of Credit Holder Transactions

| Credit Holder | Applicable D.C. Reserve Fund | Credit Balance Outstanding Beginning of Year _____ | Additional Credits Granted During Year | Credits Used by Holder During Year | Credit Balance Outstanding End of Year _____ |
|-----------------|---------------------------------|---|---|--|---|
| Credit Holder A | | | | | |
| Credit Holder B | | | | | |
| Credit Holder C | | | | | |
| Credit Holder D | | | | | |
| Credit Holder E | | | | | |
| Credit Holder F | | | | | |



Figure D-4
Town of Aylmer
Attachment 3
Annual Treasurer's Statement of Development Charge Reserve Funds
Statement of Reserve Fund Balance Allocations

| | |
|---|-------|
| Service: | Water |
| Balance in Reserve Fund at Beginning of Year: | |
| 60% of Balance to be Allocated (at a minimum): | |

Projects to Which Funds Will be Allocated

| Project Description | Project Number | Total Growth-related Capital Cost Remaining to be Funded | Share of Growth-related Cost Allocated to Date | Share of Growth-related Cost Allocated - Current Year |
|---------------------|----------------|--|--|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | | \$0 | \$0 | \$0 |

| | |
|---|------------|
| Service: | Wastewater |
| Balance in Reserve Fund at Beginning of Year: | |
| 60% of Balance to be Allocated (at a minimum): | |

Projects to Which Funds Will be Allocated

| Project Description | Project Number | Total Growth-related Capital Cost Remaining to be Funded | Share of Growth-related Cost Allocated to Date | Share of Growth-related Cost Allocated - Current Year |
|---------------------|----------------|--|--|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | | \$0 | \$0 | \$0 |

| | |
|---|-------------------------------|
| Service: | Services Related to a Highway |
| Balance in Reserve Fund at Beginning of Year: | |
| 60% of Balance to be Allocated (at a minimum): | |

Projects to Which Funds Will be Allocated

| Project Description | Project Number | Total Growth-related Capital Cost Remaining to be Funded | Share of Growth-related Cost Allocated to Date | Share of Growth-related Cost Allocated - Current Year |
|---------------------|----------------|--|--|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | | \$0 | \$0 | \$0 |



Appendix E

Local Service Policy



Appendix E: Local Service Policy

This Appendix sets out the Municipality's General Policy Guidelines on Development Charges (DC) and local service funding for Services Related to a Highway, Stormwater Management, Parkland Development, and Underground Linear Services. The guidelines outline, in general terms, the size and nature of engineered infrastructure that is included in the study as a development charge project, versus infrastructure that is considered as a local service, to be emplaced separately by landowners, pursuant to a development agreement.

The following policy guidelines are general principles by which staff will be guided in considering development applications. However, each application will be considered, in the context of these policy guidelines as subsection 59(2) of the Development Charges Act, 1997, on its own merits having regard to, among other factors, the nature, type and location of the development and any existing and proposed development in the surrounding area, as well as the location and type of services required and their relationship to the proposed development and to existing and proposed development in the area.

i. SERVICES RELATED TO A HIGHWAY

A highway and services related to a highway are intended for the transportation of people and goods via many different modes including, but not limited to passenger automobiles, commercial vehicles, transit vehicles, bicycles and pedestrians. The highway shall consist of all land and associated infrastructure built to support (or service) this movement of people and goods regardless of the mode of transportation employed, thereby achieving a complete street. A complete street is the concept whereby a highway is planned, designed, operated and maintained to enable pedestrians, cyclists and motorists to safely and comfortably be moved, thereby allowing for the efficient movement of persons and goods.

The associated infrastructure to achieve this concept shall include, but is not limited to: road pavement structure and curbs; grade separation/bridge structures (for any vehicles, railways and/or pedestrians); grading, drainage and retaining wall features; culvert structures; storm water drainage systems; utilities; traffic control systems; signage; gateway features; street furniture; active transportation facilities (e.g. sidewalks, bike lanes, multi-use trails which interconnect the transportation network,



etc.); roadway illumination systems; boulevard and median surfaces (e.g. sod & topsoil, paving, etc.); street trees and landscaping; parking and cycling lanes; (excluding on-street parking in the downtown) and driveway entrances; noise attenuation systems; railings and safety barriers.

1) Local and Collector Roads (including land)

- i. Collector Roads Internal to Development, inclusive of all land and associated infrastructure - direct developer responsibility under s.59 of the D.C.A. as a local service.
- ii. Collector Roads External to Development, inclusive of all land and associated infrastructure - if needed to support a specific development or required to link with the area to which the plan relates, direct developer responsibility under s.59 of the D.C.A.; otherwise, included in D.C. calculation to the extent permitted under s.5(1) of the D.C.A. (dependent on local circumstances).
- iii. All local roads are considered to be the developer's responsibility.

2) Arterial Roads

- i. New, widened, extended or upgraded arterial roads, inclusive of all associated infrastructure: Included as part of road costing funded through D.C.A., s.5(1).
- ii. Land acquisition for arterial roads on existing rights-of-way to achieve a complete street: dedication under the Planning Act provisions (s. 41, 51 and s. 53) through development lands; in area with limited development: included in D.C.'s.
- iii. Land acquisition for arterial roads on new rights-of-way to achieve a complete street: dedication, where possible, under the Planning Act provisions (s. 51 and s. 53) through development lands up to the ROW specified in the Official Plan.
- iv. Land acquisition beyond normal dedication requirements to achieve transportation corridors as services related to highways including grade separation infrastructure for the movement of pedestrians, cyclists and/or railway vehicles: included in D.C.'s.



3) Traffic Control Systems, Signals and Intersection Improvements

- i. On new arterial roads and arterial road improvements unrelated to a specific development: included as part of road costing funded through D.C.'s.
- ii. On non-arterial roads, or for any private site entrances or entrances to specific development: direct developer responsibility under s.59 of D.C.A. (as a local service).
- iii. On arterial or collector road intersections with County roads: include in County D.C.'s or in certain circumstances, may be a direct developer responsibility
- iv. Intersection improvements, new or modified signalization, signal timing & optimization plans, area traffic studies for highways attributed to growth and unrelated to a specific development: included in D.C. calculation as permitted under s.5(1) of the D.C.A.

4) Streetlights

- i. Streetlights on new arterial roads and arterial road improvements: considered part of the complete street and included as part of the road costing funded through D.C.'s or in exceptional circumstances, may be direct developer responsibility through local service provisions (s.59 of D.C.A.).
- ii. Streetlights on non-arterial roads internal to development: considered part of the complete street and included as a direct developer responsibility under s. 59 of the D.C.A. (as a local service).
- iii. Streetlights on non-arterial roads external to development, needed to support a specific development or required to link with the area to which the plan relates: considered part of the complete street and included as a direct developer responsibility under s. 59 of the D.C.A. (as a local service).

5) Transportation Related Pedestrian and Cycling Facilities

- i. Sidewalks, multi-use trails, cycle tracks, and bike lanes, inclusive of all required infrastructure, located within arterial roads, County roads and provincial highway corridors: considered part of the complete street and



- included in D.C.'s, or, in exceptional circumstances, may be direct developer responsibility through local service provisions (s.59 of D.C.A.).
- ii. Sidewalks, multi-use trails, cycle tracks, and bike lanes, inclusive of all required infrastructure, located within or linking to non-arterial road corridors internal to development: direct developer responsibility under s.59 of D.C.A. (as a local service).
 - iii. Other sidewalks, multi-use trails, cycle tracks, and bike lanes, inclusive of all required infrastructure, located within non-arterial road corridors external to development and needed to support a specific development or required to link with the area to which the plan relates: direct developer responsibility under s.59 of D.C.A. (as a local service).
 - iv. Multi-use trails (not associated with a road), inclusive of all land and required infrastructure, that go beyond the function of a (parkland) recreational trail and form part of the municipality's active transportation network for cycling and/or walking: included in D.C.'s.

6) Noise Abatement Measures

- i. Noise abatement measures external and internal to development where it is related to, or a requirement of a specific development: direct developer responsibility under s.59 of D.C.A. (as a local service).
- ii. Noise abatement measures on new arterial roads and arterial road improvements abutting an existing community and unrelated to a specific development: included as part of road costing funded through D.C.'s.

ii. STORMWATER MANAGEMENT

- 1. Stormwater facilities for quality and/or quantity management, including downstream erosion works, inclusive of land and all associated infrastructure, such as landscaping and perimeter fencing: direct developer responsibility under s.59 of D.C.A. (as a local service).
- 2. Over-sizing cost of stormwater facilities capacity, excluding land, to accommodate runoff from new, widened, extended or upgraded municipal



arterial roads that are funded as a development charges project: included as part of road costing funded through D.C.'s.

3. Erosion works, inclusive of all restoration requirements, related to a development application: direct developer responsibility under s. 59 of the D.C.A. (as a local service).
4. Monitoring works: included in D.C.'s consistent with the D.C.A., s.5(1).
5. Storm sewer systems and drainage works that are required for a specific development, either internal or external to the area to which the plan relates: direct developer responsibility under s. 59 of the D.C.A. (as a local service).

iii. **PARKLAND DEVELOPMENT**

1. **RECREATIONAL TRAILS**

- a. Recreational trails (Multi-use trails) that do not form part of the municipality's active transportation network, and their associated infrastructure (landscaping, bridges, trail surface, etc.) which have not been requested by the municipality, direct developer responsibility
- b. Recreational trails (Multi-use trails) that do not form part of the municipality's active transportation network, and their associated infrastructure (landscaping, bridges, trail surface, etc.) which have been requested by the municipality, is included in area municipal parkland D.C.'s.
- c. Direct developer responsibility to provide recreational trails at base condition, as a local service provision, as follows:
 - i. Clearing and grubbing.
 - ii. Rough grading (pre-grading) to allow for positive drainage
 - iii. When recreational trails cannot be developed in a timely manner, they shall be graded to ensure positive drainage and seeded to minimize erosion and dust. These shall be maintained by the developer until construction commences thereon.

2. **PARKLAND**



- a. Parkland Development for Community Parks, District Parks, Neighbourhood Parks and Village Squares: direct developer responsibility to provide at base condition, as a local service provision, as follows:
 - i. Clearing and grubbing. Tree removals as per the subdivision's tree preservation and removals plan.
 - ii. Topsoil Stripping, screening, and stockpiling.
 - iii. Rough grading (pre-grading) to allow for positive drainage of the Park, with minimum slopes of 2%. If necessary, this may include some minor drainage tile work and grading as per the overall subdivision grading design complete with any required swales or catch basins. Runoff from the development property shall not drain into the park unless approved by the Director of Operations.
 - iv. Spreading of topsoil to 150mm depth (import topsoil if existing on-site is insufficient to reach required depth).
 - v. Seeding of site with Municipality-approved seed mix. Maintenance of seed until acceptance by Municipality.
 - vi. Parks shall be free of any contaminated soil or subsoil.
 - vii. Parks shall not be mined for fill.
 - viii. Parks shall be conveyed free and clear of all encumbrances.
- b. Program facilities, amenities, and furniture, within parkland: are included in D.C.'s.



3. LANDSCAPE BUFFER BLOCKS, FEATURES, CUL-DE-SAC ISLANDS, BERMS, GRADE TRANSITION AREAS, WALKWAY CONNECTIONS TO ADJACENT ARTERIAL ROADS, OPEN SPACE, ETC.

The cost of developing all landscape buffer blocks, landscape features, cul-de sac islands, berms, grade transition areas, walkway connections to adjacent arterial roads, open space and other remnant pieces of land conveyed to the municipality shall be a direct developer responsibility as a local service. Such costs include but are not limited to:

- pre-grading, sodding or seeding, supply and installation of amended topsoil, (to the Municipality's required depth), landscape features, perimeter fencing and amenities and all planting.
- Perimeter fencing to the Municipal standard located on the public property side of the property line adjacent land uses (such as but limited to arterial roads) as directed by the Municipality.

4. NATURAL HERITAGE SYSTEM (N.H.S.)

N.H.S. includes engineered and in situ stream corridors, natural buffers for woodlots, wetland remnants, etc. as well as sub watersheds within the boundaries of the Municipality.

Direct developer responsibility as a local service provision including but not limited to the following:

1. Riparian planting and landscaping requirements (as required by the Municipality, Conservation Authority or other authorities having jurisdiction) as a result of creation of, or construction within in the N.H.S. and associated buffers.
2. Perimeter fencing of the N.H.S. to the Municipal standard located on the public property side of the property line adjacent land uses (residential, industrial, commercial) as required by the Municipality.
3. All works to be in conformance with the Municipality's "Restoration Framework" for stream corridors, natural buffers and sub watersheds



areas as directed by the approved studies and reports related to the Secondary Plan that development occurs in.

Infrastructure Assets Constructed by Developers

1. All infrastructure assets constructed by Developers must be designed in accordance with the Municipality's Engineering and Parks Standards Manual as revised.
2. All infrastructure assets shall be conveyed in accordance with the Municipality's Engineering and Parks Standards Manual as revised.
3. Any Parks and Open Space infrastructure assets approved to be built by the developer on behalf of the Municipality shall be in accordance with the Municipality's Park Development Methods Policy.

iv. Underground Services (Stormwater, Water and Sanitary Sewers)

Underground services (linear infrastructure for stormwater, water, and sanitary services) within the road allowance are not included in the cost of road infrastructure and are treated separately. The responsibility for such services as well as stormwater management ponds and pumping stations, which are undertaken as part of new developments or redevelopments, will be determined by the following principles:

1. The costs of the following items shall be direct developer responsibilities as a local service:
 - a. providing all underground services internal to the development, including storm, water and sanitary services;
 - b. providing service connections from existing underground services to the development;
 - c. providing new underground services or upgrading existing underground services external to the development if the services are required to service a specific development. If external services are required by two or more developments, the developer for the first development will be responsible for the cost of the external



services and may enter into front-ending/cost-sharing agreements with other developers independent of the Town;

- d. providing stormwater management ponds required by the development including all associated features such as landscaping and fencing; and
- e. water booster pumping stations, reservoir pumping stations and/or sanitary pumping stations serving individual developments.

2. The costs of the following items shall be paid through development charges:

- a. Water treatment, storage facilities, transmission mains, re-chlorination/sampling stations and Wells associated with municipal service areas to be included within the DC;
- b. Water treatment, storage facilities, transmission mains, re-chlorination/sampling stations and Wells associated with municipal service areas to be included within the DC;
- c. external underground services involving trunk infrastructure, pipes, water, reservoir and/or sanitary pumping stations not required for the individual development.



Appendix F

Asset Management Plan



Appendix F: Asset Management Plan

The recent changes to the Development Charges Act, 1997, as amended (D.C.A.) (new subsection 10 (2) (c.2)) 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:

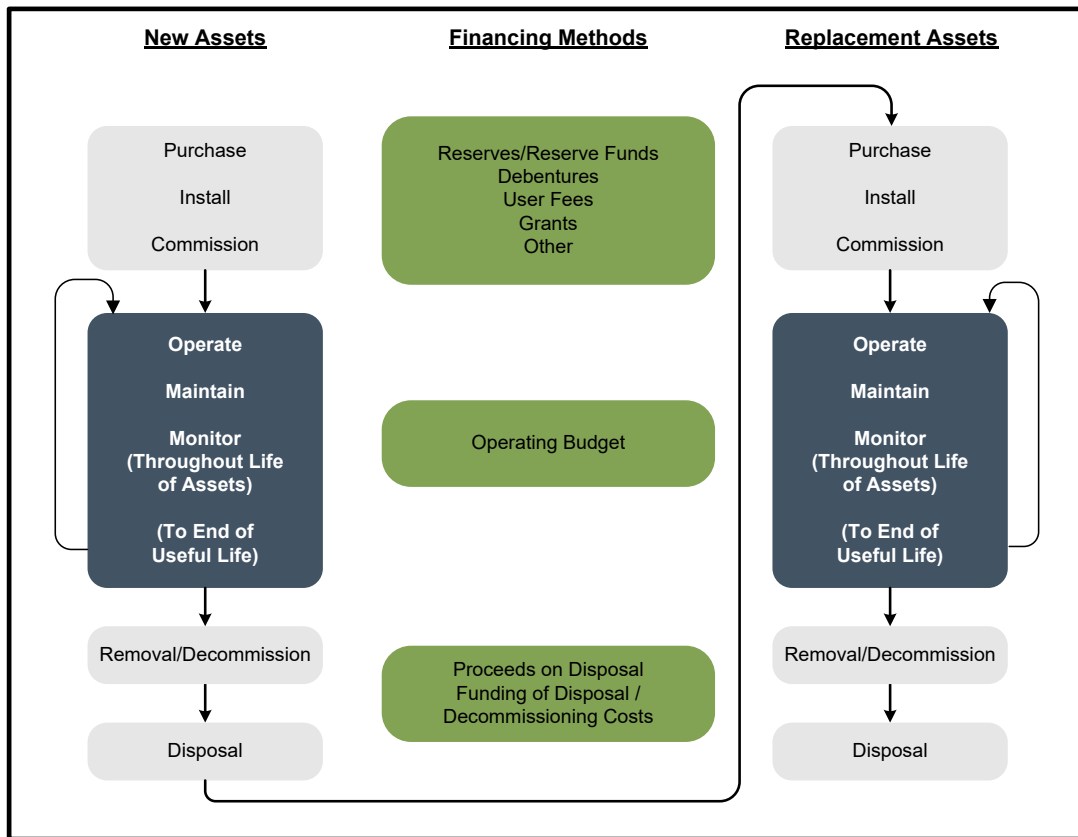
“The asset management plan shall,

- (a) deal with all assets whose capital costs are proposed to be funded under the development charge by-law;
- (b) demonstrate that all the assets mentioned in clause (a) are financially sustainable over their full life cycle;
- (c) contain any other information that is prescribed; and
- (d) be prepared in the prescribed manner.”

In regard to the above, section 8 of the regulations was amended to include subsections (2), (3), and (4) which set out specific detailed requirements for transit (only). For all services except transit, there are no prescribed requirements at this time, thus requiring the municipality to define the approach to include in the background study.

At a broad level, the A.M.P. provides for the long-term investment in an asset over its entire useful life along with the funding. The schematic below identifies the costs for an asset throughout its entire lifecycle. For growth-related works, the majority of capital costs will be funded by the D.C. Non-growth-related expenditures will then be funded from non-D.C. revenues as noted below. During the useful life of the asset, there will be minor maintenance costs to extend the life of the asset, along with additional program-related expenditures to provide the full services to the residents. At the end of the life of the asset, it will be replaced by non-D.C. financing sources.

It should be noted that with the recent passing of the *Infrastructure for Jobs and Prosperity Act* (I.J.P.A.) municipalities are now required to complete A.M.P.s, based on certain criteria, which were to be completed by 2022 for core municipal services and 2024 for all other services. The amendments to the D.C.A. do not require municipalities to complete these A.M.P.s (required under I.J.P.A.) for the D.C. background study, rather the D.C.A. requires that the D.C. background study include information to show the assets to be funded by the D.C. are sustainable over their full lifecycle.



In 2012, the Province developed Building Together: Guide for municipal asset management plans which outlines the key elements for an A.M.P., as follows:

State of local infrastructure: asset types, quantities, age, condition, financial accounting valuation and replacement cost valuation.

Desired levels of service: defines levels of service through performance measures and discusses any external trends or issues that may affect expected levels of service or the municipality's ability to meet them (for example, new accessibility standards, climate change impacts).

Asset management strategy: the asset management strategy is the set of planned actions that will seek to generate the desired levels of service in a sustainable way, while managing risk, at the lowest lifecycle cost.

Financing strategy: having a financial plan is critical for putting an A.M.P. into action. By having a strong financial plan, municipalities can also demonstrate that they have



made a concerted effort to integrate the A.M.P. with financial planning and municipal budgeting and are making full use of all available infrastructure financing tools.

Commensurate with the above, the Town prepared an A.M.P. in 2025 for its existing assets; however, it did not take into account future growth-related assets for all services included in the D.C. calculations. As a result, the asset management requirement for the D.C. must be undertaken in the absence of this information.

In recognition of the schematic above, the following table (presented in 2026 \$) has been developed to provide the annualized expenditures and revenues associated with new growth. Note that the D.C.A. does not require an analysis of the non-D.C. capital needs or their associated operating costs so these are omitted from the table below. As well, as all capital costs included in the D.C.-eligible capital costs are not included in the Town's A.M.P., the present infrastructure gap and associated funding plan have not been considered at this time. Hence the following does not represent a fiscal impact assessment (including future tax/rate increases) but provides insight into the potential affordability of the new assets:

1. The non-D.C. recoverable portion of the projects that will require financing from municipal financial resources (i.e., taxation, rates, fees, etc.). This amount has been presented on an annual debt charge amount based on 20-year financing.
2. Lifecycle costs for the 2026 D.C. capital works have been presented based on a sinking fund basis. The assets have been considered over their estimated useful lives.
3. Incremental operating costs for the D.C. services (only) have been included.
4. The resultant total annualized expenditures are approximately \$4.16 million.
5. Consideration was given to the potential new taxation and user fee revenues which will be generated as a result of new growth. These revenues will be available to finance the expenditures above. The new operating revenues are approximately \$5.41 million. This amount, totaled with the existing operating revenues of approximately \$21.55 million, provides annual revenues of approximately \$26.96 million by the end of the period.
6. In consideration of the above, the capital plan is deemed to be financially sustainable.



Town of Aylmer
Asset Management – Future Expenditures and Associated Revenues
2026\$

| Asset Management - Future Expenditures and Associated Revenues | 2051 (Total) |
|--|---------------------|
| Expenditures (Annualized) | |
| Annual Debt Payment on Non-Growth Related Capital ¹ | 376,812 |
| Annual Debt Payment on Post Period Capital ² | 221,511 |
| Lifecycle: | |
| Annual Lifecycle - Municipal-wide Services | 2,091,197 |
| Incremental Operating Costs (for D.C. Services) | 1,466,920 |
| Total Expenditures | 4,156,440 |
| Revenue (Annualized) | |
| Total Existing Revenue ³ | 21,548,708 |
| Incremental Tax and Non-Tax Revenue (User Fees, Fines, Licences, etc.) | 5,407,729 |
| Total Revenues | 26,956,437 |

¹ Non-Growth Related component of Projects

² Interim Debt Financing for Post Period Benefit

³ As per Sch. 10 of FIR



Appendix G

Changes to the D.C.A.



Appendix G: Changes to the D.C.A.

Since the passage of the Town's previous D.C. by-law, there have been a number of changes to the D.C.A. This appendix summarizes the changes.

G.1 Changes to the D.C.A. – *Bill 109: More Homes for Everyone Act, 2022*

On April 14, 2022, Bill 109 received Royal Assent. One of the changes of the Bill and Ontario Regulation (O. Reg.) 438/22 that took effect upon Royal Assent included amending the D.C.A. and O. Reg. 82/98 related to the requirements for the information which is to be included in the annual Treasurer's statement on D.C. reserve funds and the requirement for publication of the statement.

- The following additional information must be provided for each D.C. service being collected for during the year:
 - a. whether, as of the end of the year, the municipality expects to incur the amount of capital costs that were estimated, in the relevant development charge background study, to be incurred during the term of the applicable development charge by-law; and
 - b. if the answer to a) is no, the amount the municipality now expects to incur and a statement as to why this amount is expected; and
- For any service for which a D.C. was collected during the year but in respect of which no money from a reserve fund was spent during the year, a statement as to why there was no spending during the year.

The changes to the D.C.A. has also been amended to now require that the annual Treasurer's statement be made available to the public on the website of the municipality or, if there is no such website, in the municipal office.



G.2 Changes to the D.C.A. – *Bill 23: More Homes Built Faster Act, 2022*

On November 28, 2022, Bill 23 received Royal Assent. This Bill amended a number of pieces of legislation including the *Planning Act* and D.C.A. The following provides a summary of the changes to the D.C.A.:

G.2.1 *Additional Residential Unit Exemption*

The rules for these exemptions are now provided in the D.C.A., rather than the regulations and are summarized as follows:

- Exemption for residential units in existing rental residential buildings – For rental residential buildings with four or more residential units, the greater of one unit or 1% of the existing residential units will be exempt from D.C.
- Exemption for additional residential units in existing and new residential buildings
 - The following developments will be exempt from a D.C.:
 - A second unit in a detached, semi-detached, or rowhouse if all buildings and ancillary structures cumulatively contain no more than one residential unit;
 - A third unit in a detached, semi-detached, or rowhouse if no buildings or ancillary structures contain any residential units; and
 - One residential unit in a building or structure ancillary to a detached, semi-detached, or rowhouse on a parcel of urban land, if the detached, semi-detached, or rowhouse contains no more than two residential units and no other buildings or ancillary structures contain any residential units.

G.2.2 *Removal of Housing as an Eligible D.C. Service*

Housing is removed as an eligible service as of November 28, 2022. Municipalities with by-laws that include a charge for housing services can no longer collect for this service. It is noted that the charge for housing services is still applicable where rates have been frozen for the purposes of instalment payments under the D.C.A.

G.2.3 *New Statutory Exemption for Non-Profit Housing*

Non-profit housing units are exempt from D.C.s and D.C. instalment payments due after November 28, 2022.



G.2.4 New Statutory Exemptions for Affordable Units, Attainable Units, and Affordable Inclusionary Zoning Units

Affordable units, attainable units, and inclusionary zoning units (affordable) are exempt from the payment of D.C.s, as follows:

- Affordable Rental Units: Where rent is no more than 80% of the average market rent as defined by a new bulletin published by the Ministry of Municipal Affairs and Housing.
- Affordable Owned Units: Where the price of the unit is no more than 80% of the average purchase price as defined by a new bulletin published by the Ministry of Municipal Affairs and Housing.

Note: As discussed in Section G.2.13, the definitions above of an Affordable Rental Unit and Affordable Owned Unit have been modified through Bill 134.

- Attainable Units: Excludes affordable units and rental units; will be defined as prescribed development or class of development and sold to a person who is at “arm’s length” from the seller.

Note: for affordable and attainable units, the municipality shall enter into an agreement that ensures the unit remains affordable or attainable for 25 years.

Note: the above Affordable Owned and Rental Unit exemptions came into force as of June 1, 2024. At the time of writing, it is not known when the exemption for Attainable Units will be in force.

- Inclusionary Zoning Units: Affordable housing units required under inclusionary zoning by-laws are exempt from a D.C.

G.2.5 Historical Level of Service Extended to 15-Year Period Instead of the Historical 10-Year Period

Prior to Bill 23, the increase in need for service was limited by the average historical level of service calculated over the 10-year period preceding the preparation of the D.C. background study. This average is now extended to the historical 15-year period.



G.2.6 Revised Definition of Capital Costs

The definition of capital costs has been revised to remove studies. Further, the regulations to the Act may prescribe services for which land or an interest in land will be restricted. As at the time of writing, no services have been prescribed.

G.2.7 Mandatory Phase-in of a D.C.

For all D.C. by-laws passed after January 1, 2022, the charge must be phased-in annually over the first five years the by-law is in force, as follows:

- Year 1 – 80% of the maximum charge;
- Year 2 – 85% of the maximum charge;
- Year 3 – 90% of the maximum charge;
- Year 4 – 95% of the maximum charge; and
- Year 5 to expiry – 100% of the maximum charge.

G.2.8 D.C. By-law Expiry

A D.C. by-law now expires 10 years after the day it comes into force (unless the by-law provides for an earlier expiry date). This extends the by-law's life from five (5) years, prior to Bill 23.

G.2.9 Installment Payments

Non-profit housing development has been removed from the instalment payment section of the Act (section 26.1), as these units are now exempt from the payment of a D.C.

G.2.10 Rental Housing Discount

The D.C. payable for rental housing development will be reduced based on the number of bedrooms in each unit as follows:

- Three or more bedrooms – 25% reduction;
- Two bedrooms – 20% reduction; and
- All other bedroom quantities – 15% reduction.



G.2.11 Maximum Interest Rate for Instalments and Determination of Charge for Eligible Site Plan and Zoning By-law Amendment Applications

No maximum interest rate was previously prescribed. As per Bill 23, the maximum interest rate is set at the average prime rate plus 1%. This maximum interest rate provision would apply to all instalment payments and eligible site plan and zoning by-law amendment applications occurring after November 28, 2022.

G.2.12 Requirement to Allocate Funds Received

Annually, beginning in 2023, municipalities are required to spend or allocate at least 60% of the monies in a reserve fund at the beginning of the year for water, wastewater, and services related to a highway. Other services may be prescribed by the regulation.

G.2.13 Bill 134: Affordable Homes and Good Jobs Act, 2023

The exemption for affordable residential units was included in the More Homes Built Faster Act (Bill 23), enacted by the Province on November 28, 2022. Under this legislation, affordable residential units were defined within subsection 4.1 of the D.C.A. and exemptions for D.C.s were provided in respect of this definition. While the legislation was enacted in November 2022, the ability for municipalities to implement the exemptions is based on the “Affordable Residential Units for the Purposes of the Development Charges Act, 1997 Bulletin” published by the Minister of Municipal Affairs and Housing. This bulletin informs the average market rent and purchase price to be used in determining which developments qualify as affordable residential units. This bulletin was published on April 5, 2024.

Bill 134 received Royal Assent on December 4, 2023 and provides for a modification to the affordable residential unit definition by:

- Introducing an income-based test for affordable rent and purchase price; and
- Increasing the threshold for the market test of affordable rent and purchase price.

This change provides the exemption based on the lesser of the two measures.

Moreover, the rules in subsection 4.1 of the D.C.A. are unchanged with respect to:

- The tenant and purchaser transacting the affordable unit being at arm’s length;



- The intent of maintaining the affordable residential unit definition for a 25-year period, requiring an agreement with the municipality (which may be registered on title); and
- Exemptions for attainable residential units and associated rules (requiring further regulations).

The following table provides a comparison of the definitions provided through Bill 23 and those provided through Bill 134 (underlining added for emphasis).

| Item | Bill 23 Definition | Bill 134 Definition (Current D.C.A. Definition) |
|---|---|--|
| Affordable residential unit rent (subsection 4.1 (2), para. 1) | The rent is no greater than <u>80 per cent of the average market rent</u> , as determined in accordance with subsection (5). | The rent is no greater than <u>the lesser of</u> , <ul style="list-style-type: none"> i. the <u>income-based affordable rent</u> for the residential unit set out in the Affordable Residential Units bulletin, as identified by the Minister of Municipal Affairs and Housing in accordance with subsection (5), and ii. the <u>average market rent</u> identified for the residential unit set out in the Affordable Residential Units bulletin. |
| Average market rent/rent based on income (subsection 4.1 (5)) for the purposes of subsection 4.1 (2), para. 1 | The <u>average market rent for the year in which the residential unit is occupied by a tenant</u> , as identified in the bulletin entitled the “Affordable Residential Units for the Purposes of the Development Charges Act, 1997 Bulletin.” | The Minister of Municipal Affairs and Housing shall, <ul style="list-style-type: none"> (a) determine the <u>income of a household</u> that, in the Minister’s opinion, is <u>at the 60th percentile of gross annual incomes for renter households in the applicable local municipality</u>; and (b) identify the <u>rent</u> that, in the Minister’s opinion, is <u>equal to 30 per cent of the income of the household</u> referred to in clause (a). |



| Item | Bill 23 Definition | Bill 134 Definition (Current D.C.A. Definition) |
|---|--|--|
| Affordable residential unit ownership (subsection 4.1 (3), para. 1) | The price of the residential unit is no greater than <u>80 per cent of the average purchase price</u> , as determined in accordance with subsection (6). | The price of the residential unit is no greater than <u>the lesser of</u> , <ol style="list-style-type: none"> <li data-bbox="1036 422 1398 751">i. <u>the income-based affordable purchase price</u> for the residential unit set out in the Affordable Residential Units bulletin, as identified by the Minister of Municipal Affairs and Housing in accordance with subsection (6), and <li data-bbox="1036 751 1398 982">ii. <u>90 per cent of the average purchase price</u> identified for the residential unit set out in the Affordable Residential Units bulletin. |
| Average market purchase price/purchase price based on income (subsection 4.1 (6)) for the purposes of subsection 4.1 (3), para. 1 | The <u>average purchase price for the year in which the residential unit is sold</u> , as identified in the bulletin entitled the “Affordable Residential Units for the Purposes of the Development Charges Act, 1997 Bulletin,” as it is amended from time to time, that is published by the Minister of Municipal Affairs and Housing on a website of the Government of Ontario. | The Minister of Municipal Affairs and Housing shall, <ol style="list-style-type: none"> <li data-bbox="1036 1073 1398 1339">(a) determine the <u>income of a household</u> that, in the Minister’s opinion, is at the <u>60th percentile of gross annual incomes for households in the applicable local municipality</u>; and <li data-bbox="1036 1339 1398 1633">(b) identify the <u>purchase price</u> that, in the Minister’s opinion, <u>would result in annual accommodation costs equal to 30 per cent of the income of the household</u> referred to in clause (a) |

Note: the Affordable Unit exemption came into force on June 1, 2024.



G.3 Bill 185: *Cutting Red Tape to Build More Homes Act, 2024*

On April 10, 2024, the Province released Bill 185: *Cutting Red Tape to Build More Homes Act*. The Bill received Royal Assent on June 6, 2024. This Bill reversed many of the key changes that were implemented through Bill 23. The following sections provide a summary of the changes.

G.3.1 *Revised Definition of Capital Costs*

Bill 185 reversed the capital cost amendments of Bill 23 by reinstating studies as an eligible capital cost. The following paragraphs were added to subsection 5(3) of the D.C.A.:

5. *Costs to undertake studies in connection with any of the matters referred to in paragraphs 1 to 4.*
6. *Costs of the development charge background study required under section 10.*

G.3.2 *Removal of the Mandatory Phase-in*

As noted in Section G.2 above, Bill 23 required the phase-in of charges imposed in a D.C. by-law over a five-year term for any by-laws passed after January 1, 2022. Bill 185 removed this mandatory phase-in. This change is effective for any D.C. by-laws passed after Bill 185 came into effect.

For site plan and zoning by-law amendment applications that were made prior to Bill 185 receiving Royal Assent, the charges payable will be the charges that were in place on the day the planning application was made (i.e., including the mandatory phase-in).

G.3.3 *Process for Minor Amendments to D.C. By-laws*

Section 19 of the D.C.A. requires that a municipality must follow sections 10 through 18 of the D.C.A. (with necessary modifications) when amending D.C. by-laws. Sections 10 through 18 of the D.C.A. generally require the following:

- Completion of a D.C. background study, including the requirement to post the background study 60 days prior to passage of the D.C. by-law;



- Passage of a D.C. by-law within one year of the completion of the D.C. background study;
- A public meeting, including notice requirements; and
- The ability to appeal the by-law to the Ontario Land Tribunal.

Bill 185 allows municipalities to undertake minor amendments to D.C. by-laws for the following purposes without adherence to the requirements noted above (with the exception of the notice requirements):

1. To repeal a provision of the D.C. by-law specifying the date the by-law expires or to amend the provision to extend the expiry date (subject to the 10-year limitations provided in the D.C.A.);
2. To impose D.C.s for studies, including the D.C. background study; and
3. To remove the provisions related to the mandatory phase-in of D.C.s.

Minor amendments related to items 2 and 3 noted above may be undertaken only if the D.C. by-law being amended was passed after November 28, 2022, and before Bill 185 took effect. Moreover, the amending by-law must be passed within six months of Bill 185 coming into effect.

Notice requirements for these minor amending by-laws are similar to the typical notice requirements, with the exception of the requirement to identify the last day for appealing the by-law (as these provisions do not apply).

G.3.4 Reduction of D.C. Rate Freeze Timeframe

Bill 108 provided for the requirement to freeze the D.C.s imposed on developments subject to a site plan and/or a zoning by-law amendment application. The D.C. rate for these developments is “frozen” at the rates that were in effect at the time the site plan and/or zoning by-law amendment application was submitted (subject to applicable interest). Once the application is approved by the municipality, if the date the D.C. is payable is more than two years from the approval date, the D.C. rate freeze would no longer apply. Bill 185 reduced the two-year timeframe to 18 months.



G.3.5 Modernizing Public Notice Requirements

The D.C.A. sets out the requirements for municipalities to give notice of public meetings and of by-law passage. These requirements are prescribed in sections 9 and 10 of O. Reg. 82/98 and include giving notice in a newspaper of sufficiently general circulation in the area to which the by-law would apply. The regulatory changes modernized public notice requirements by allowing municipalities to provide notice on a municipal website if a local newspaper is not available.

G.4 Bill 17: *Protect Ontario by Building Faster and Smarter Act, 2025*

On May 12, 2025, the Province released *Bill 17: Protect Ontario by Building Faster and Smarter Act, 2025*. The Bill received Royal Assent on June 5, 2025. This Bill introduces some additional exemptions, changes to the timing of payment for residential D.C.s, and provides regulatory authority to make future changes. The following subsections provide a summary of the changes:

G.4.1 Deferral of Residential D.C. Payments to Occupancy

Changes to section 26.1 of the D.C.A. provide that a D.C. payable for residential development (other than rental housing developments, which are subject to payment in instalments) are payable upon the earlier of the issuance of an occupancy permit, or the day the building is first occupied. Only under circumstances prescribed in the regulations may the municipality require a financial security. As such, the prescribed circumstances may allow for securities when no occupancy permit is required.

Municipalities shall not impose interest on the deferral of D.C. payment to occupancy.

G.4.2 Removal of Interest for Legislated Instalments

Changes to section 26.1 of the Act remove the ability to charge interest on instalments for rental housing and institutional development. This also applies to future instalments for existing deferrals.



G.4.3 Early Payment for Residential/Institutional

Changes provide that a person required to pay a D.C. for residential or institutional development (i.e. instalments or at occupancy), can pay earlier without the requirement to enter into an early payment agreement.

G.4.4 Exemption for Long-term Care Homes

Before this change, long-term care homes were subject to the instalment payment provisions of the D.C.A. As of June 5, 2025, Long-term care homes are exempt from D.C.s, as well as all future instalment payments, where applicable.

G.4.5 Revised Definition of Capital Costs

Section 5(3) of the D.C.A. provides for a definition of capital costs that are eligible for inclusion in the D.C. calculations. The changes introduced by Bill 17 added the following wording to the beginning of the section: “Subject to the regulations”. As such, the Province may make changes to limit the definition of capital costs via changes to the D.C. regulations.

G.4.6 Expanded Simplified D.C. By-law Amendment Process

In addition to the reason for the simplified process set out in Section H.3.3, a D.C. by-law may now also be amended through the simplified amendment process to repeal the indexing provision or decrease the D.C. for one or more types of development.

G.4.7 Lower Charge – Current vs. Rate Freeze

This change provides that the municipality must charge the lower of the D.C. calculated with the rate freeze (including interest) and the D.C. at current rates at the time the D.C. is payable. This change assists where municipalities reduce their D.C. and therefore can impose the reduced D.C. in cases where the rate freeze applies.

G.4.8 Grouping of Services for the Purposes of Using Credits

This change provides the Province with the ability to make changes through the regulations to group D.C. services together for the purposes of applying D.C. credits.



G.5 Bill 60: *Fighting Delays, Building Faster Act, 2025*

The Provincial government introduced Bill 60, Fighting Delays, Building Faster Act, 2025 and Regulatory Proposals MMAH2018 and 25MMAH030 on October 23, 2025. The Bill received Royal Assent November 27, 2025. The following subsections provide a summary of the changes:

G.5.1 *Addition of Class of Service for Land Acquisition*

The legislative change provides for land acquisition as a separate class of service¹. Anticipated land acquisition capital needs are to be grouped together for the purposes of the D.C. calculations. Land acquisition capital needs are also to be excluded from the historical Level of Service calculations.

The anticipated capital costs for land are restricted to 10 years for all services except the following:

- Water;
- Wastewater;
- Stormwater;
- Service related to a Highway;
- Electrical;
- Transit;
- Police; and
- Fire.

As land acquisition is considered a class of service, municipalities are required to establish a separate reserve fund for these capital costs. As such, funds are to be segregated for this purpose only and used solely for land costs. Similar to other reserve funds, monies in this reserve fund can be borrowed and repaid, with interest. With respect to credits, municipalities need to ensure appropriate accounting of credits for land separately from credits for other applicable services.

¹ Section 7 of the D.C.A. states that a class of service may be established for the purposes of a D.C. by-law that is a combination of D.C. eligible services or a subset of a D.C. eligible service.



Section 35 of the D.C.A. is amended to add an exception to the use of monies in established reserve funds. This section states that monies in a reserve fund can be used for land acquisition, however, they cannot be used for land acquisition if those costs are to be paid for with the reserve fund established for land acquisition.

G.5.2 Required Timelines for the Annual Treasurer's Statement

Section 43(1) of the Act has been amended to require the Treasurer's statements to be completed by June 30 of each year (previously based on a date determined by Council). Further, Section 43(3) of the Act is amended to require a copy of the Treasurer's statement to be submitted to the Minister by July 15 of each year.

G.5.3 Addition of Requirements for Local Service Policies

Subsections 59(2.2) through 59(2.11) of the Act generally set out the following:

- A Local Service Policy is required for all D.C. eligible services to which a D.C. by-law imposes a charge and where some part of the service will be provided as a local service;
- A Local Service Policy is required to impose a condition of local services on development and only to the extent it has been identified in the Local Service Policy. That is, a municipality could not require a work or classes of work to be provided as a local service if it is not identified as such in the Local Service Policy;
 - This does not apply where a municipality does not impose a D.C. for that service;
 - This applies the day a municipality establishes the Local Services Policy or 18 months after Bill 60 received Royal Assent;
- Required content for a Local Service Policy:
 - Works or classes of works related to development that are intended to be required as a Local Service
- Optional content for a Local Service Policy:
 - Works or classes of works that are not intended to be required as a Local Service;
 - Works or classes of works that are partially required as a Local Service;
- The municipality shall give a copy of the Local Service Policy to the Minister of Municipal Affairs and Housing upon request, by the date requested; and



- The Local Service Policy must be reviewed, requiring a resolution of Council declaring if a revision is needed. The Resolution shall be passed at the time of passing any D.C. by-law or when a revision to the policy is required.

G.5.4 Requirement to Provide Documents to the Minister

Changes to Section 10 and Section 13 of the D.C.A. require municipalities to provide copies of documents to the Minister upon request, by the date requested.

In addition, section 59(2.8) of the Act requires a copy of the Local Service Policy to be provided to the Minister upon request, by the date requested.

G.5.5 Regulatory Changes

Bill 60 also provided for regulatory changes to *Ontario Regulation 82/98*. These changes are with respect to the following matters:

Merging of Credits

This change merges water supply services and wastewater services for the purposes of credits. As provided in subsection 2 (4) of the D.C.A., the D.C.-eligible services of water supply and wastewater include distribution and treatment, and sewers and treatment, respectively.

Transparency of B.T.E. Calculations

Regulatory changes require municipalities to provide greater details with respect to how capital costs are determined and how the growth-related and non-growth-related shares of the costs are determined. This appears to be required for each service, rather than on a project-by-project basis.

Details of Land Acquisition

Section 8 of Ontario Regulation 82/98 has been amended to require land acquisition costs to be included in the D.C. background presentation of:

- The total of the estimated capital costs relating to the service;
- The allocation of the total of the estimated costs between costs that would benefit new development and costs that would benefit existing development;



- The total of the estimated capital costs relating to the service that will be incurred during the term of the proposed development charge by-law;
- The allocation of the costs incurred during the term of the proposed by-law between costs that would benefit new development and costs that would benefit existing development; and
- The estimated and actual value of credits that are being carried forward relating to the service.

Information Accessibility

The changes increase reporting requirements for the Annual Treasurer's Statements to include:

- The amount from each reserve fund that was committed to a project, but had not been spent, as of the end of the year;
- The amount of debt that had been issued for a project as of the end of the year; and
- Identify where in the D.C. background study the project's capital costs were estimated.

This does not apply in circumstances where a municipality uses a unique identifier in both background studies and treasurer's statements to identify each project.

G.6 Bill 98: *Building Homes and Improving Transportation Infrastructure Act, 2026*

The Provincial government introduced Bill 98, *Building Homes and Improving Transportation Infrastructure Act, 2026*, on March 30, 2026. At the time of writing, the Bill has not yet received Royal Assent. The following subsections provide a summary of the proposed changes related to the D.C.A.:

G.6.1 Exemption for Non-Profit Retirement Home Developments

Non-profit retirement home developments would be exempt from D.C.'s after the Bill receives Royal Assent. This exemption does not apply to charges payable prior to the day the Bill receives Royal Assent but does apply to any future instalment payments.



G.6.2 Canada-Ontario Partnership to Build Funding Announcement

The federal and provincial governments announced a new funding partnership that would provide a combined \$8.8 billion over 10 years for infrastructure investments in Ontario, with Canada's share of funding from the Building Communities Strong Fund's provincial and territorial stream. The main points of the funding announcement are as follows:

- The goal of the funding is to support housing-enabling infrastructure projects.
- Funding will be prioritized for municipalities that reduce and maintain reductions on D.C.s.
- The federal and provincial government will agree on a list of priority municipalities where D.C.s are seen as cost-prohibitive and where growth is essential to support Ontario's future.
 - Ontario would require a commitment to reduce D.C.s by 30% to 50% and maintain the reduction for at least three (3) years.
- This new funding is intended to offset the financial impact of D.C. reductions; however, municipalities are expected to support the D.C. reductions so that all three (3) levels of government are supporting increased housing supply and affordability.
- Funding will be made available for municipalities that do not levy D.C.s where infrastructure projects are prioritized by the Province.
- Municipalities will be required to identify projects for which the funding may be used, which must be ready-to-build and may include other requirements of Ontario and Canada.



Appendix H

Benefit to Existing Methodology



Appendix H: Benefit to Existing Methodology

Based on the regulatory changes provided through Bill 60: *Fighting Delays, Building Faster Act, 2025*, there is a requirement to provide greater detail with respect to how capital costs and the non-growth-related shares (i.e. B.T.E. deduction methodology) of the costs are determined. These methodologies are provided below on a service-by-service basis:



Table H-1
Town of Aylmer
Methodology for Determining Capital Costs and B.T.E. Calculations

| Service | B.T.E. Calculation Methodology |
|-------------------------------|---|
| Fire Protection Services | <ul style="list-style-type: none"> • Vehicles & Equipment: the vehicles were identified as either new to provide services for new growth and are not replacing any existing vehicles, therefore a B.T.E. deduction was not applied, or identified as a replacement and upsize to the existing fire service fleet, in which case a B.T.E. deduction was applied for the replacement portion of the vehicle. • A B.T.E. deduction was applied to the communications tower for the portion not related to expanding communications for new growth. |
| Policing Services | <ul style="list-style-type: none"> • All costs identified for this service are to accommodate anticipated development. As a result, no B.T.E. deduction is applied. |
| Services Related to a Highway | <ul style="list-style-type: none"> • All costs identified for this service are to accommodate anticipated development. As a result, no B.T.E. deduction is applied. |
| Public Works | <ul style="list-style-type: none"> • Vehicles & Equipment: the vehicles were identified as either new to provide services for new growth and are not replacing any existing vehicles, therefore a B.T.E. deduction was not applied, or identified as a replacement and upsize to the existing fleet, in which case a B.T.E. deduction was applied for the replacement portion of the vehicle. |
| Parks and Recreation | <ul style="list-style-type: none"> • Parkland Development, Trails, and Amenities: All development and amenities are new to provide services for new growth and are not replacing any existing items. As a result, a B.T.E. deduction has not been applied. • Facilities: the facility was identified as an expansion, in which case a B.T.E. deduction was applied for the replacement portion of the existing facility. • Vehicles & Equipment: the vehicles were identified as either new to provide services for new growth and are not replacing any existing vehicles, therefore a B.T.E. deduction was not applied, or identified as a replacement and upsize to the existing fleet, in which case a B.T.E. deduction was applied for the replacement portion of the vehicle. |
| Library | <ul style="list-style-type: none"> • Facilities: the facility was identified as an expansion, in which case a B.T.E. deduction was applied for the replacement portion of the existing facility. |
| Growth Studies | <ul style="list-style-type: none"> • Non-growth-related shares for studies have been determined on a project-by-project basis through a review of the scope of each study. Based on this review, an allocation to account for the benefit to existing development is made. For example, although master plans are generally undertaken to identify the new capital projects that are required to accommodate new development, there is a benefit to the existing community wherein existing policies and practices are also reviewed through the study. As a result, a 25% allocation to account for the non-growth-related share of this project has been made. |
| Wastewater | <ul style="list-style-type: none"> • All projects are required to accommodate new development, no B.T.E. has been applied. |
| Water | <ul style="list-style-type: none"> • Linear Infrastructure: Watermain upgrades are being built mainly to accommodate new development, and as such, a 25% B.T.E. deduction is applied to these projects. |



Appendix I

Proposed D.C. By-law



BY-LAW NO. XXX

OF THE CORPORATION OF THE TOWN OF AYLMER

Being a By-Law to Establish Development Charges For the

Town of Aylmer

Whereas Section 2 of the Development Charges Act, 1997 (the “Act”) provides that the council of a municipality may pass By-laws for the imposition of development charges against land to pay for increased capital costs required because of increased needs for services arising from development;

And whereas a Development Charges Background Study has been completed in accordance with the Act;

And whereas Council has before it a report entitled “Town of Aylmer Development Charge Background Study” prepared by Watson & Associates Economists Ltd. dated May 8, 2026;

And whereas the Council of the Corporation of the Town of Aylmer has given notice of and held a public meeting on the 3rd day of June 2026, in accordance with the Act and the regulations thereto;

Now therefore the Council of the Corporation of the Town of Aylmer hereby enacts as follows:

1. Definitions

In this by-law,

1. “Act” means the *Development Charges Act, 1997, c.27, as amended*;
2. “Administration service” means any and all development-related studies carried out by the municipality which are with respect to eligible services for which a development charge by-law may be imposed under the Development Charges Act, 1997, as amended;
3. “Accessory use” means where used to describe a use, building, or structure that the use, building or structure is naturally and normally incidental, subordinate in



purpose of floor area or both, and exclusively devoted to a principal use, building or structure;

4. “Affordable residential unit” means a residential unit that meets the criteria set out in subsection 4.1(2) or 4.1(3) of the Act;
5. “Agricultural use” means a bona fide farming operation;
6. “Ancillary residential building” means a residential building or structure that would be ancillary to a detached dwelling, semi-detached dwelling, or row dwelling and includes an accessory dwelling;
7. “Apartment unit” means any residential unit within a building containing three or more dwelling units where access to each residential unit is obtained through a common entrance or entrances from the street level and the residential units are connected by an interior corridor;
8. “Attached dwelling” means a dwelling in a residential building which contains two or more dwelling units, which dwelling units have one or two vertical walls, but no other parts, attached to other dwelling units;
9. “Attainable residential unit” means a residential unit that meets the criteria set out in subsection 4.1(4) of the Act;
10. “Back-to-back townhouse dwelling” means a building containing more than two dwelling units separated vertically by a common wall, including a rear common wall, that do not have rear yards;
11. “Bedroom” means a habitable room larger than seven square metres, including a den, study, or other similar area, but does not include a living room, dining room or kitchen;
12. “Benefiting area” means an area defined by map, plan or legal description in a front-ending agreement as an area that will receive a benefit from the construction of a service;
13. “Board of Education” means a board defined in s.s. 1(1) of the *Education Act*;
14. “Building Code Act” means the *Building Code Act, 1992, S.O. 1992, c.23, as amended*;



15. “Capital cost” means costs incurred or proposed to be incurred by the municipality or a local board thereof directly or by others on behalf of, and as authorized by, the municipality or local board,
- a. to acquire land or an interest in land, including a leasehold interest;
 - b. to improve land;
 - c. to acquire, lease, construct or improve buildings and structures;
 - d. to acquire, lease, construct or improve facilities including,
 - i. rolling stock with an estimated useful life of seven years or more,
 - ii. furniture and equipment, other than computer equipment, and
 - iii. materials acquired for circulation, reference or information purposes by a library board as defined in the *Public Libraries Act, R. O. 1990, c. 57*, and
 - e. to undertake studies in connection with any matter under the Act and any of the matters in clauses (a) to (d) above, including the development charge background study required for the provision of services designated in this By-law within or outside the municipality, including interest on borrowing for those expenditures under clauses (a) to (d) above that are growth-related;
16. “Charitable dwelling” means a residential building, a part of a residential building or the residential portion of a mixed-use building maintained and operated by a corporation approved under the Charitable Institutions Act, R.S.O. 1990, c. C.9, for persons requiring residential, specialized or group care and charitable dwelling includes a children's residence under the Child, Youth and Family Services Act, 2017, S.O. 2017, C. 14, Sched. 1, a psychiatric facility under the Mental Health Act, R.S.O. 1990, c. M.7, long-term care home under the Long-Term Care Homes Act, 2007, S.O. 2007, c. 8, c. N.7, and a home for special care under the Homes for Special Care Act, R.S.O. 1990, c. H.12;



17. “Class” means a grouping of services combined to create a single service for the purposes of this by-law and as provided in section 7 of the Development Charges Act;
18. “Commercial” means any use of land, structures or buildings for the purposes of buying or selling commodities and services, but does not include industrial or agricultural uses, but does include hotels, motels, motor inns and boarding, lodging and rooming houses;
19. “Condominium Act” means the Condominium Act, 1998, S.O. 1998, Chap. c. 19;
20. “Corporation” means the Corporation of the Town of Aylmer;
21. “Council” means the Council of the Town of Aylmer;
22. “Developer” means a person who undertakes development or redevelopment;
23. “Development” means the construction, erection or placing of one or more buildings or structures on land or the making of an addition or alteration to a building or structure that the effect of increasing the size of usability thereof, and includes redevelopment;
24. “Development Charge” means a charge imposed pursuant to this By-law with respect to growth related net capital cost;
25. “Dwelling Unit: means any part of a building or structure used, designed or intended to be used as a domestic establishment in which one or more persons may sleep and are provided with culinary and sanitary facilities for their exclusive use;
26. “Exemption” means that no development charge is payable;
27. “Existing” means the number, use and size that existed as of the date this by-law was passed;
28. “Floor” does not include a storey;
29. “Floor above ground level” means any floor, the entire area of which is located below the lowest level at which the land upon which the building or structure stands abuts any land;



30. “Floor below ground level” means any floor the entire area of which is located below the lowest level at which the land upon which the building or structure stands abuts any land;
31. “Grade” means the average level of finished ground adjoining a building or structure at all exterior walls;
32. “Group home” means a residential building or the residential portion of a mixed-use building containing a single housekeeping unit, supervised on a 24 hour a day basis on site by agency staff on a shift rotation basis, funded wholly or in part by any government and licensed, approved or supervised by the Province of Ontario under a general or special Act and amendments or replacements thereto, for the accommodation of not less than 3 and not more than 8 residents, exclusive of staff;
33. “Growth-Related Net Capital Cost” means the portion of the net capital cost of services that is reasonably attributable to the need for such net capital cost that results or will result from new development in all or a defined part of the Town of Aylmer;
34. “Gross floor area” means:
- a. in the case of a residential building or structure, the total area of all floors above grade of a dwelling unit measured between the outside surfaces of exterior walls or between the outside surfaces of exterior walls and the centre line of party walls dividing the dwelling unit from any other dwelling unit or other portion of a building; and
 - b. in the case of a non-residential building or structure, or in the case of a mixed-use building or structure in respect of the non-residential portion thereof, the total area of all building floors above or below grade measured between the outside surfaces of the exterior walls, or between the outside surfaces of exterior walls and the centre line of party walls dividing a non-residential use and a residential use, except for:
 - i. a room or enclosed area within the building or structure above or below that is used exclusively for the accommodation of heating,



cooling, ventilating, electrical, mechanical or telecommunications equipment that service the building;

- ii. loading facilities above or below grade; and
- iii. a part of the building or structure below grade that is used for the parking of motor vehicles or for storage or other accessory use;

35. “Hospice” means a building or portion of a mixed-use building designed and intended to provide palliative care and emotional support to the terminally ill in a home or homelike setting so that quality of life is maintained, and family members may be active participants in care;

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

37. “Institutional” means land, buildings, structures or any part thereof used by any organization, group or association for promotion of charitable, educational or benevolent objectives and not for profit or gain;

38. “Institutional development” means development of a building or structure, or portions thereof, 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 of the following post-secondary institutions for the objects of the institution:
 - i. a university in Ontario that receives direct, regular, and ongoing operating 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 Institutes 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.
39. “Live/work unit” means a unit which contains separate residential and non-residential areas intended for both residential and non-residential uses concurrently, and shares a common wall or floor with direct access between the residential and non-residential areas;
40. “Lawfully existing” means a building:
- a. that is not prohibited by a by-law passed under Section 34 of the Planning Act, or a predecessor of that section; or
 - b. that is a legal non-conforming use; or
 - c. that is allowed by a minor variance authorized under Section 45 of the Planning Act, or a predecessor of that section;
41. “Local Board” means a school board, public utility, commission, transportation commission, public library board, board of park management, local board of health, board of commissioners of police, planning board, or any other board, commission, committee, body or local authority established or exercising any power or authority under any general or special Act with respect to any of the affairs or purposes, including school purposes, of the municipality or any part or parts thereof;
42. “Local Services” means those services, facilities or things which are under the jurisdiction of the Town of Aylmer and are related to a plan of subdivision or within the area to which the plan relates in respect of the lands under Sections 41, 51 or 53 of the Planning Act, R.S.O. 1990, Chap. P.13, as amended, or any successor thereof;



43. “Lot” means a parcel of land capable of being conveyed lawfully without any approval under the Planning Act or successor thereto which meets the minimum lot area requirements under the Town's Zoning By-law;
44. “Mixed-use” means land or buildings used or designed or intended to be used for a combination of non-residential development and residential development;
45. “Multiple dwellings” means all dwellings other than single-detached, semi-detached, and apartments;
46. “Municipality” means The Corporation of the Town of Aylmer;
47. “Net Capital Cost” means the capital cost less capital grants, subsidies and other contributions made to the Town of Aylmer or that the Council of the Town of Aylmer anticipates will be made, including conveyances or payments under the Planning Act, in respect of the capital cost;
48. “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 object is to provide housing;
 - b. a corporation without share capital to which the Canada Not-for-Profit Corporations Act applies, that is in good standing under that Act and whose primary object is to provide housing; or
 - c. a non-profit housing co-operative that is in good standing under the Co-operative Corporations Act, or any successor legislation;
49. “Non-residential use” means a building or structure of any kind whatsoever used, designed or intended to be used for other than a residential use;
50. “Other multiple” means all residential units other than a single detached dwelling, semi-detached dwelling, or apartment dwelling including, but not limited to, row dwellings, back-to-back townhouse dwelling, and the residential component of live/work units;
51. “Official Plan” means the Official Plan plus amendments of the Town of Aylmer;



52. "Owner" means the owner of land or a person who has made application for an approval for the development of land upon which a development charge is imposed;
53. "Planning Act" means the *Planning Act, 1990, R.S.O. 1990, c.P.13, as amended*;
54. "Prescribed index" means the price index as prescribed in the Regulation;
55. "Redevelopment" means the construction, erection or placing of one or more buildings on land where all or part of a building on such land has been previously demolished, or changing the use of all or part of a building from a residential purpose to a non-residential purpose or from a non-residential purpose to a residential purpose, or changing all or part of a building from one form of residential development to another form of residential development or from one form of non-residential development to another form of non-residential development;
56. "Regulation" means any regulation made pursuant to the Act;
57. "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;
58. "Residential dwelling" means a building, occupied or capable of being occupied as a home, residence or sleeping place by one or more persons, containing one or more dwelling units but not including motels, hotels, tents, truck campers, tourist trailers, mobile camper trailers or boarding, lodging or rooming houses;
59. "Residential development" means land, buildings or portions thereof used, designed, or intended to be used as living accommodations for one or more individuals, and shall include a single detached dwelling, a semi-detached dwelling, a multiple dwelling, an apartment unit dwelling, an ancillary residential building, and the residential portion of a mixed-use building and "residential use" and "residential purpose" has the same meaning;
60. "Residential use" means the use of a building or structure or portion thereof for one or more dwelling units. This also includes a dwelling unit on land that is used for an agricultural use;



61. "Row dwelling" means a building containing three or more attached dwelling units in a single row, each of which dwelling units has an independent entrance from the outside and is vertically separated from any abutting dwelling unit;
62. "Semi-Detached Dwelling" means a dwelling unit in a residential building consisting of two dwelling units having one vertical wall or one horizontal wall, but not other parts, attached or another dwelling unit where the residential unit are not connected by an interior corridor;
63. "Service" means a service designed in Schedule "A" to this By-law, and "Services" shall have a corresponding meaning;
64. "Servicing Agreement" means an agreement to provide municipal services by the Town of Aylmer pursuant to the provisions of section 51 of the Planning Act;
65. "Single Detached Dwelling" means a completely detached building containing only one dwelling unit and not attached to another structure;
66. "Zoning By-Law" means the Zoning By-Law of the Town of Aylmer or any successor thereof passed pursuant to Section 34 of the *Planning Act, S.O. 1998*.

2. Designation of Services and Classes of Services

- 2.1. The categories of services and classes of services for which development charges are imposed under this By-law are as follows:
 - (a) Services Related to a Highway;
 - (b) Public Works (Facilities and Fleet);
 - (c) Fire Protection Services;
 - (d) Policing Services;
 - (e) Parks and Recreation Services;
 - (f) Library Services (Facilities);
 - (g) Growth Studies;
 - (h) Wastewater Services; and



(i) Water Services.

2.2. The components of the services and classes of services designated in section 2.1 are described in Schedule A.

3. Application of By-law Rules

3.1. Development charges shall be payable in the amounts set out in this By-law where:

- (a) the lands are located in the area described in section 3.2; and
- (b) the development of the lands requires any of the approvals set out in subsection 3.4(a).

Area to Which By-law Applies

3.2 Subject to section 3.3, this By-law applies to all lands in the Town of Aylmer whether or not the land or use thereof is exempt from taxation under s. 3(1) or the *Assessment Act*.

3.3 Notwithstanding clause 3.2 above, this by-law shall not apply to lands that are owned by and used for the purposes of:

- (a) the Town of Aylmer or a local board thereof;
- (b) a board of education;
- (c) the Corporation of the County of Elgin or a local board thereof; or
- (d) land vested in or leased to a university that receives regular and ongoing operating funds from the government for the purposes of post-secondary education is exempt from development charges imposed under the Act, if the development in respect of which development charges would otherwise be payable is intended to be occupied and used by the university.

Approvals for Development

3.4. Approvals for Development



- (a) Development charges shall be imposed on all lands, buildings or structures that are developed for residential or non-residential uses if the development requires:
- i. the passing of a zoning by-law or of an amendment to a zoning by-law under section 34 of the *Planning Act*;
 - ii. the approval of a minor variance under section 45 of the *Planning Act*;
 - iii. a conveyance of land to which a by-law passed under subsection 50(7) of the *Planning Act* applies;
 - iv. the approval of a plan of subdivision under section 51 of the *Planning Act*;
 - v. a consent under section 53 of the *Planning Act*;
 - vi. the approval of a description under section 50 of the *Condominium Act, R.S.O. 1990, Chap. C.26*, as amended, or any successor thereof; or
 - vii. the issuing of a permit under the *Building Code Act* in relation to a building or structure.
- (b) No more than one development charge for each service designated in subsection 2.1 shall be imposed upon any lands, buildings or structures to which this By-law applies even though two or more of the actions described in subsection 3.4(a) are required before the lands, buildings or structures can be developed.
- (c) Despite subsection 3.4(b), if two or more of the actions described in subsection 3.4(a) occur at different times, additional development charges shall be imposed if the subsequent action has the effect of increasing the need for services.

3.5. Exemptions

Rules with Respect to Exemptions for Intensification of Existing Housing or New Housing



Notwithstanding the provisions of this By-law, development charges shall not be imposed with respect to developments or portions of developments as follows:

- (a) the enlargement to an existing residential dwelling unit;
- (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 prescribed ancillary structure to the existing residential building;
- (c) the creation of any of the following in new or existing houses:
 - i. A second residential unit in an existing detached house, semi-detached house or rowhouse on a parcel of land on which residential use, other than ancillary residential use, is permitted, if all buildings and structures ancillary to the existing detached house, semi-detached house or rowhouse cumulatively contain no more than one residential unit.
 - ii. A third residential unit in an existing detached house, semi-detached house or rowhouse on a parcel of land on which residential use, other than ancillary residential use, is permitted, if no building or structure ancillary to the existing detached house, semi-detached house or rowhouse contains any residential units.
 - iii. One residential unit in a building or structure ancillary to an existing detached house, semi-detached house or rowhouse on a parcel of urban residential land, if the existing detached house, semi-detached house or rowhouse contains no more than two residential units and no other building or structure ancillary to the existing detached house, semi-detached house or rowhouse contains any residential units.

3.6. Other Mandatory Exemptions

- (a) non-profit housing residential development;
- (b) affordable housing units required pursuant to section 34 and 16(4) of the Planning Act (Inclusionary Zoning);



- (c) Affordable Residential Units;
- (d) Attainable Residential Units (when proclaimed as per section 4.1 of the Act); and
- (e) Long-term care homes.

3.7. Rules with Respect to an Industrial Expansion Exemption

If a development includes the enlargement of the gross floor area of an existing industrial building, the amount of the development charges that is payable in respect of the enlargement is determined in accordance with the following:

- (a) Subject to subsection 3.7 (c), if the gross floor area is enlarged by 50 per cent or less of the lesser of:
 - i. the gross floor area of the existing industrial building, or
 - ii. the gross floor area of the existing industrial building before the first enlargement for which:
 - i. an exemption from the payment of development charges was granted, or
 - ii. a lesser development charge than would otherwise be payable under this by-law, or predecessor thereof, was paid,

pursuant to Section 4 of the Act and this subsection, the amount of the development charge in respect of the enlargement is zero;
- (b) Subject to subsection 3.7 (c), if the gross floor area is enlarged by more than 50 per cent or less of the lesser of:
 - i. the gross floor area of the existing industrial building, or
 - ii. the gross floor area of the existing industrial building before the first enlargement for which:
 - a) an exemption from the payment of development charges was granted, or



b) a lesser development charge than would otherwise be payable under this by-law, or predecessor thereof, was paid,

pursuant to Section 4 of the Act and this subsection, the amount of the development charge in respect of the enlargement is the amount of the development charge that would otherwise be payable multiplied by the fraction determined as follows:

- i. determine the amount by which the enlargement exceeds 50 per cent of the gross floor area before the first enlargement, and
 - ii. divide the amount determined under subsection (A) by the amount of the enlargement.
- c) For the purposes of calculating the extent to which the gross floor area of an existing industrial building is enlarged in subsection 3.7 (b), the cumulative gross floor area of any previous enlargements for which:
- i. An exemption from the payment of development charges was granted, or
 - ii. A lesser development charge than would otherwise be payable under this by-law, or predecessor thereof, was paid, pursuant to Section 4 of the Act and this subsection, shall be added to the calculation of the gross floor area of the proposed enlargement.
- d) For the purposes of this subsection, the enlargement must not be attached to the existing industrial building by means only of a tunnel, bridge, passageway, canopy, shared below grade connection, such as a service tunnel, foundation, footing or parking facility.

3.8. For the purpose of section 3.7, "existing industrial building" is used as defined in the Regulation made pursuant to the Act.

3.9. Discounts for Rental Housing (for profit)



The D.C. payable for rental housing developments, where the residential units are intended to be used as a rented residential premises will be reduced based on the number of bedrooms in each unit as follows:

- Three (3) or more bedrooms – 25% reduction;
- Two (2) bedrooms – 20% reduction; and
- Fewer than two (2) bedrooms – 15% reduction.

Amount of Charges

Residential

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

Non-Residential

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

3.12. Reduction of Development Charges for Redevelopment

Despite any other provisions of this By-law, where, as a result of the redevelopment of land, a building or structure existing on the same land within five years prior to the date of payment of development charges in regard to such redevelopment was, or is to be demolished, in whole or in part, or converted from one principal use to another principal use on the same land, in order to facilitate the redevelopment, the development charges otherwise payable with respect to such redevelopment shall be reduced by the following amounts:



(a) in the case of a residential building or structure, or in the case of a mixed-use building or structure, the residential uses in the mixed-use building or structure, an amount calculated by multiplying the applicable development charge under subsection 3.10 by the number, according to type, of dwelling units that have been or will be demolished or converted to another principal use; and

(b) in the case of a non-residential building or structure or, in the case of mixed-use building or structure, the non-residential uses in the mixed-use building or structure, an amount calculated by multiplying the applicable development charges under subsection 3.10 by the gross floor area that has been or will be demolished or converted to another principal use;

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

3.13. Demolition or Removal of Temporary Buildings

(a) Where a lawfully existing temporary building or structure is demolished or removed in its entirety from the land on which it is located within 2 years from the date of issuance of the building permit for the construction, erection or placing of the building or structure at such location, the owner of the building or structure may submit a request to the Treasurer, for payment from the Town D.C. Reserve Funds of the amount paid at issuance of the building permit toward all or part of the development charge payable under this by-law.

(b) A request by an owner for a refund of a development charges payment when approved shall be deemed to be a claim eligible for payment as of the time the request was received by the Treasurer for the purposes of this by-law.

Time of Calculation and Payment of Development Charges

3.14. Development charges imposed under this By-law are calculated, payable, and collected upon issuance of the first building permit for the development.

3.15. Notwithstanding subsection 3.14 development charges for rental housing and institutional developments are due and payable in 6 equal annual payments



- commencing with the first instalment payable on the earlier of the date the first occupancy permit is granted or the date of first occupancy, and each subsequent instalment.
- 3.16. Where the development of land results from the approval of a site plan or zoning by-law amendment received on or after January 1, 2020, and the approval of the application occurred within the timing set out in the Act, the development charges under subsections 3.10 and 3.11 shall be calculated 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 subsections 3.10 and 3.11 shall be calculated on the rates, , including interest calculated in accordance with section 26.3 of the Act, payable on the anniversary date each year thereafter, set out in Schedule “B” on the date of the later planning application, including interest.
- 3.17. Despite sections 3.14 to 3.16, Council from time to time, and at any time, may enter into agreements providing for all or any part of a development charge to be paid before or after it would otherwise be payable, in accordance with section 27 of the Act.

4. Payment by Services

- 4.1. Despite the payment required under subsections 3.10 and 3.11, Council may, by agreement, give a credit towards a development charge in exchange for work that relates to a service to which a development charge relates under this By-law.
- 4.2. Council may enter into agreements under Section 44 of the Act.

5. Indexing

- 5.1. Development charges imposed pursuant to this By-law shall be adjusted annually, without amendment to this By-law, beginning on January 1, 2027 and on each January 1 thereafter, in accordance with the prescribed index in the Act.

6. Schedules

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



Schedule A: Components of Services and Classes of Services Designated in Section 2.1

Schedule B: Residential and Non-Residential Development Charges

7. Conflicts

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

8. Severability

- 8.1 If, for any reason, any provision of this By-law is held to be invalid, it is hereby declared to be the intention of Council that all the remainder of this By-law shall continue in full force and effect until repealed, re-enacted, amended or modified.

9. Repeal of Current D.C. By-law

- 9.1 By-law 78-21 is hereby repealed as of the date and time of this By-law coming into effect.

10. Date By-law in Force

- 10.1 This By-law comes into effect at 12:00 AM on July 9, 2026.

11. Date By-law Expires

- 11.1 This By-law will expire at 11:59 PM on July 8, 2036, unless it is repealed by Council at an earlier date.



PASSED THIS _____ day of July, 2026.

Mayor

Town of Aylmer Clerk



**Schedule “A”
To By-law xx-____
Components of Services and Classes of Services Designated
in Subsection 2.1**

Town-wide D.C.-Eligible Services and Classes of Services:

Services Related to a Highway

Roads and Related Infrastructure

Public Works Facilities and Fleet

Public Works Facilities

Public Works Vehicles

Growth Studies

Fire Protection Services

Fire Facilities

Fire Vehicles

Small Equipment and Gear

Policing Services

Police Facilities

Police Vehicles

Small Equipment and Gear

Parks and Recreation Services

Parkland Development, Amenities, and Trails

Recreation Facilities

Recreation Vehicles and Equipment

Library Services

Library Facilities

Water Services

Storage and Distribution Systems

Wastewater Services

Treatment Plants and Sewers



Schedule "B"
To By-law xx-____
Schedule of Development Charges

| Service/Class of Service | RESIDENTIAL | | | | NON-RESIDENTIAL |
|---|-----------------------------------|-----------------|---------------------------|-------------------------------------|----------------------------------|
| | Single and Semi-Detached Dwelling | Other Multiples | Apartments - 2 Bedrooms + | Apartments - Bachelor and 1 Bedroom | (per sq.ft. of Gross Floor Area) |
| Town Wide Services/Class of Service: | | | | | |
| Services Related to a Highway | 2,062 | 1,692 | 1,373 | 761 | 0.72 |
| Public Works (Facilities and Fleet) | 1,512 | 1,241 | 1,007 | 558 | 0.53 |
| Fire Protection Services | 1,516 | 1,244 | 1,010 | 559 | 0.53 |
| Policing Services | 1,181 | 969 | 787 | 436 | 0.39 |
| Parks and Recreation Services | 6,614 | 5,428 | 4,405 | 2,440 | 0.35 |
| Library Services | 751 | 616 | 500 | 277 | 0.03 |
| Growth Studies | 238 | 195 | 159 | 88 | 0.08 |
| Wastewater Services | 8,636 | 7,087 | 5,752 | 3,186 | 2.85 |
| Water Services | 1,000 | 821 | 666 | 369 | 0.35 |
| Total | 23,510 | 19,293 | 15,659 | 8,674 | 5.83 |