



# Addendum 2 to 2026 Development Charges Background Study

Town of Minto

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For Public Circulation

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Watson & Associates Economists Ltd.  
905-272-3600  
[info@watsonecon.ca](mailto:info@watsonecon.ca)



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# 1. Background

Commensurate with the provisions of the Development Charges Act, 1997 (D.C.A.), the Town of Minto (Town) has undertaken a Development Charges Background Study (D.C.B.S.) and has released the study and draft by-law to the public.

The following provides a summary of the key dates in the development charges (D.C.s) by-law process based on the anticipated timelines set out in the D.C.B.S., dated February 5, 2026:

- February 5, 2026 -- Release D.C.B.S. and draft by-law on Town's website
- February 27, 2026 – Revised draft D.C. by-law posted to Town's website
- March 3, 2026 – Public Meeting of Council
- May 1, 2026 – Addendum to the February 5, 2026, D.C.B.S. released
- May 19, 2026 – Second Statutory Public Meeting of Council
- May 29, 2026 – Addendum 2 to the February 5, 2026 D.C.B.S. released
- June 2, 2026 (estimated) – Council considers adoption of the D.C.B.S., as amended, and D.C. by-law
- June 2, 2026 – Anticipated date of by-law enactment.

Following the release of the D.C.B.S. and the initial statutory public meeting on March 3, 2026, a number of questions or comments were received from development industry stakeholders. Based on the comments received, the capital programs for services related to a highway, water, and wastewater, as well as the local service policy, were refined and Addendum to February 5, 2026 D.C.B.S. was released on May 1, 2026 (Addendum 1). Following the release of Addendum 1, additional questions and comments were received from stakeholders. Upon further review, additional refinements to the capital program for services related to highway were identified. The purpose of this addendum to the February 5, 2026, D.C.B.S., Addendum 2, is to refine the capital program for services related to a highway.

# 2. Discussion

This section of the addendum report provides an explanation of the refinements to the D.C.B.S. as noted above.



## 2.1 Refinements to the Capital Program for Services Related to a Highway

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Following a detailed review of the capital program and the Town's Local Service Policy (L.S.P.) for services related to a highway, refinements have been made related to the "Elora/ Park Intersection - Intersection Improvements includes 12.5-metre-long x 5.8 metre span culvert extension project". This project was included in Addendum 1 as a direct developer responsibility under the Town's L.S.P.

The scope of the project consists of installation of a northbound and a southbound left turn lanes at the intersection. The second component is related to the realignment of the intersection and extension of the Elora Street culvert, which are required to accommodate the turn lane improvements, based on the existing configuration of the intersection.

The costs provided in Addendum 1 were aggregated for both components of the project. As previously noted, the project was reviewed further following questions and comments from stakeholders. Following the review of the project scope, the costs for the components have been disaggregated into separate projects. Specifically, the project and total gross capital cost have been disaggregated as follows:

- Elora/Park Intersection – Northbound: \$147,000
- Elora/Park Intersection – Southbound: \$147,000
- Elora/Park Culvert (12.5-metre-long x 5.8 metre Span Culvert Extension) – \$1,493,000

The costs for the north and southbound turning lanes have been considered separately. It is noted that a Traffic Impact Study (T.I.S.) submitted to the Town identified that a northbound left-turn lane is warranted beyond 85 units. As the proposed development exceeds 85 units, the Town has determined that the northbound turn lane will be required in accordance with the T.I.S. and would be a direct developer responsibility in accordance with Section 3 e) v of the L.S.P.

The southbound left turn lane is warranted based on the traffic growth, unrelated to the development. The southbound left turn lane is required to address traffic from general growth within the Town, versus a specific development. In accordance with Section 3 e) iv of the L.S.P., this cost would be included in the D.C. calculation to the extent



permitted under the D.C.A. To recognize the benefit to existing development, an attribution of 10% has been applied.

Costs related to realignment of the intersection and the culvert have been included as a D.C. cost in accordance with Section 4 d) iii of the L.S.P. Similarly, the benefit to existing development has been estimated at 10%, consistent with the Town's attribution for projects that are driven by growth but have a nominal benefit to existing development.

These refinements to the capital program for services related to a highway do not impact the gross capital cost, which remains at \$19.89 million. Similarly, the deduction made to recognize the benefit to existing development decreased by \$729,900, resulting in a revised benefit-to-existing allocation of \$2.83 million. In addition, the amount attributed to Grants, Subsidies, and Other Contributions related to new development decreased to \$9.11 million. Consequently, the growth-related capital costs funded through D.C.s increased from \$6.14 million to \$7.62 million. This increase in D.C.-recoverable costs resulted in a corresponding increase in the calculated D.C. for services related to a highway, from \$2,843 in per single-detached residential unit in Addendum 1 to \$3,527 per single-detached residential unit. For non-residential development, the revised calculated D.C. increases from \$0.97 per square foot of gross floor area to \$1.21 per square foot.

Table 1 presents the revised capital project sheet for services related to a highway.



**Table 1**  
**Amended Infrastructure Costs Included in the Development Charge Calculation for Services Related to a Highway**

Proj. No.	Increased Service Needs Attributable to Anticipated Development  2026 to 2051	Timing (year)	Gross Capital Cost Estimate (2026\$)	Post Period Benefit	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 80%	Non-Residential Share 20%
<b>Harriston</b>											
1	Elora Street - Adelaide St to Urban Limits	2031-2041	523,500	-	-	523,500	52,400	-	471,100	376,880	94,220
2	William St. - George St. to Dead End	2031-2041	991,700	-	-	991,700	99,200	892,500	-	-	-
3	Elora St N - Future intersection (by Tim Hortons)	2031-2041	196,300	-	-	196,300	19,600	176,700	-	-	-
4	William St E - George to Elora- Urbanization	2031-2041	948,900	-	-	948,900	94,900	-	854,000	683,200	170,800
5	Arthur St W - Pedestrian Crossing- Type B PXO	2027-2041	123,600	-	-	123,600	12,400	100,080	11,120	8,896	2,224
<b>Clifford</b>											
6	Urbanize - Minto St. - Allan St. to Park St.	2031-2041	1,260,000	-	-	1,260,000	126,000	-	1,134,000	907,200	226,800
7	Nelson St. W.- Minto St. to East Dead end Urbanization	2035	514,700	-	-	514,700	403,300	-	111,400	89,120	22,280
8	Park St. - Elora St to Dead End - Urbanization	2026-2031	1,816,000	-	-	1,816,000	181,600	1,634,400	-	-	-
9	Minto St - Allan St to Limits Sidewalk		88,000	-	-	88,000	8,800	-	79,200	63,360	15,840
10	Ann St. Extension	2031-2041	474,400	-	-	474,400	-	474,400	-	-	-
11	Queen St - Ann St to Minto St Full Recon	2031-2041	556,200	-	-	556,200	-	556,200	-	-	-
12	Queen St - Ann to Elora St- Urbanization	2031-2041	719,800	-	-	719,800	72,000	-	647,800	518,240	129,560
13	Elora/Park Intersection - Northbound	2026-2031	147,200	-	-	147,200	-	147,200	-	-	-
14	Elora/Park Intersection - Southbound	2026-2031	147,200	-	-	147,200	14,700	-	132,500	106,000	26,500
15	Elora/Park Culvert (12.5-metre-long x 5.8 metre Span Culvert Extension)	2026-2031	1,493,600	-	-	1,493,600	149,400	-	1,344,200	1,075,360	268,840
<b>Palmerston</b>											
16	Henry Lane North & Mary St to Dead End - Urbanization	2028-2029	1,415,000	-	-	1,415,000	141,500	1,273,500	-	-	-
17	Main Street (Town Share)	2026-2027	1,875,000	-	-	1,875,000	203,100	1,573,011	98,889	79,112	19,778
18	Growth-Related Debt Interest (Discounted) - Main Street (Town Share)	2026-2035	12,818	-	-	12,818	-	-	12,818	10,255	2,564
19	Clarke St ROW - Minto Rd to Subdivision Extension	2027-2041	598,200	-	-	598,200	-	598,200	-	-	-
20	Mary St - Henry to Jane Urbanization	2031-2041	621,700	-	-	621,700	62,200	-	559,500	447,600	111,900
21	Lett St - Whites rd. to Brunswick Urbanization	2031-2041	605,300	-	-	605,300	-	605,300	-	-	-
22	Brunswick St - Lett St to Duffrin St Urbanization	2031-2041	981,600	-	-	981,600	98,200	-	883,400	706,720	176,680
23	Queen St S - Urban Limit to Walker Urbanization	2031-2041	1,080,000	-	-	1,080,000	-	1,080,000	-	-	-
24	Queen St S - Walker to King Storm Sewer/Sidewalk	2031-2041	948,900	-	-	948,900	284,700	-	664,200	531,360	132,840
<b>Studies</b>											
25	Transportation Master Plan (3)	2028-2051	695,200	121,700	-	573,500	173,800	-	399,700	319,760	79,940
26	Drainage Master Plan (3)	2030-2051	927,000	208,600	-	718,400	231,800	-	486,600	389,280	97,320
27	Road Needs Study (5)	2026-2051	128,700	-	-	128,700	115,800	-	12,900	10,320	2,580
<b>Adjustments</b>											
28	Reserve Fund Adjustment		-	-	-	-	284,067	-	(284,067)	(227,253)	(56,813)
	<b>Total</b>		<b>19,890,518</b>	<b>330,300</b>	<b>-</b>	<b>19,560,218</b>	<b>2,829,467</b>	<b>9,111,491</b>	<b>7,619,261</b>	<b>6,095,409</b>	<b>1,523,852</b>



### 3. Overall Impact of Changes

Table 2 provides the revised schedule of D.C.s based on the refinements discussed above.

A detailed comparison of the amended calculated D.C. relative to the May 1, 2026, D.C.B.S. based on the changes discussed is provided in Tables 3 and 4 for a residential single detached dwelling unit and per square foot of non-residential development, respectively.

For single detached units, the overall Town-wide charge increased by \$684, from \$15,900 per unit to \$16,584 per unit, compared with the calculation in Addendum 1. The non-residential charge increased by \$0.24 from \$5.58 per square foot to \$5.82 per square foot, compared with the calculation in Addendum 1.



**Table 2**  
**Amended Schedule of Development Charges**

Service/Class of Services	RESIDENTIAL					NON-RESIDENTIAL	Solar Farms	Wind Turbines
	Single and Semi-Detached Dwelling	Other Multiples	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	Special Care/Special Dwelling Units	(per sq.ft. of Gross Floor Area)	(per sq.ft. of Gross Floor Area)	
<b>Municipal-Wide Services/Class of Services:</b>								
Services Related to a Highway	3,527	2,984	2,475	1,804	1,377	1.21	1.21	3,527
Fire Protection Services	559	473	392	286	218	0.19	0.19	559
Parks and Recreation Services	142	121	100	72	55	0.01	-	-
Growth-Related Studies	56	47	39	29	22	0.03	0.03	56
<b>Total Municipal-Wide Services/Class of Services</b>	<b>\$4,284</b>	<b>\$3,625</b>	<b>\$3,006</b>	<b>\$2,191</b>	<b>\$1,672</b>	<b>\$1.44</b>	<b>\$1.43</b>	<b>\$4,142</b>
<b>Urban Services/Class of Services:</b>								
Wastewater Services	5,187	4,388	3,638	2,653	2,025	1.85	-	-
Water Services	7,026	5,944	4,928	3,594	2,744	2.50	-	-
Land Acquisition - Urban Services	87	74	61	45	34	0.03	-	-
<b>Total Urban Services/Class of Services</b>	<b>\$12,300</b>	<b>\$10,406</b>	<b>\$8,627</b>	<b>\$6,292</b>	<b>\$4,803</b>	<b>\$4.38</b>	<b>\$0.00</b>	<b>\$0</b>
<b>GRAND TOTAL RURAL AREA</b>	<b>\$4,284</b>	<b>\$3,625</b>	<b>\$3,006</b>	<b>\$2,191</b>	<b>\$1,672</b>	<b>\$1.44</b>	<b>\$1.43</b>	<b>\$4,142</b>
<b>GRAND TOTAL URBAN AREA</b>	<b>\$16,584</b>	<b>\$14,031</b>	<b>\$11,633</b>	<b>\$8,483</b>	<b>\$6,475</b>	<b>\$5.82</b>	<b>\$1.43</b>	<b>\$4,142</b>



Table 3  
Single Detached Residential House D.C. Comparison

Service/Class of Services	Current	Calculated - May 1, 2026 Addendum	Calculated - May 28, 2026 Addendum
<b>Municipal-Wide Services/Classes:</b>			
Services Related to a Highway	3,361	2,843	3,527
Fire Protection Services	1,296	559	559
Parks and Recreation Services	683	142	142
Growth-Related Studies	218	56	56
<b>Total Municipal-Wide Services/Class of Services</b>	<b>\$5,558</b>	<b>\$3,600</b>	<b>\$4,284</b>
<b>Urban Services:</b>			
Wastewater Services	6,163	5,187	5,187
Water Services	2,059	7,026	7,026
Land Acquisition - Urban Services*	-	87	87
<b>Total Urban Services/Class of Services</b>	<b>\$8,223</b>	<b>\$12,300</b>	<b>\$12,300</b>
<b>Grand Total - Urban Area</b>	<b>\$13,781</b>	<b>\$15,900</b>	<b>\$16,584</b>

\* Previously recovered through water services

Table 4  
Non-Residential D.C. Comparison per sq.ft. of Gross Floor Area

Service/Class of Services	Current	Calculated - May 1, 2026 Addendum	Calculated - May 28, 2026 Addendum
<b>Municipal-Wide Services/Classes:</b>			
Services Related to a Highway	1.55	0.97	1.21
Fire Protection Services	0.60	0.19	0.19
Parks and Recreation Services	0.12	0.01	0.01
Growth-Related Studies	0.11	0.03	0.03
<b>Total Municipal-Wide Services/Class of Services</b>	<b>\$2.37</b>	<b>\$1.20</b>	<b>\$1.44</b>
<b>Urban Services:</b>			
Wastewater Services	2.62	1.85	1.85
Water Services	0.88	2.50	2.50
Land Acquisition - Urban Services*	-	0.03	0.03
<b>Total Urban Services/Class of Services</b>	<b>\$3.50</b>	<b>\$4.38</b>	<b>\$4.38</b>
<b>Grand Total - Urban Area</b>	<b>\$5.87</b>	<b>\$5.58</b>	<b>\$5.82</b>

\* Previously recovered through water services



## 4. Changes to the D.C.B.S.

Based on the discussion above, the following revisions are made to the February 5, 2026, D.C.B.S., as amended. The amended pages are appended to this report (Appendix A).

Page Reference	Description of Revisions
Executive Summary page iii to viii	Updated the write up and tables based on the amended calculations and to reflect the revised timeline and by-law passage date.
1-2	Updated text and Figure 1-1 related to the D.C. process, including the release date of this addendum, the second public meeting, and revised dates for by-law passage, and by-law effective date.
5-7	Updated text to reflect the revised capital program for services related to a highway.
5-9	Updated Table 5-4 to present the revised capital program for services related to a highway.
6-1	Updated text to reflect the revised D.C. rates for residential and non-residential development.
6-2	Updated Table 6-2 to the revised calculations for services related to a highway.
6-4	Updated Table 6-4 with the revised D.C. rates
6-5	Updated Table 6-5 and Table 6-6 to include the comparison of current and calculated D.C. rates for a single detached residential unit and square foot of non-residential development.
6-6	Updated Table 6-7 to include revisions to the costs to be incurred over the 10-year term of the by-law.
C-3	Updated Table C-2 for revised operating and capital expenditure impacts based on the revised capital programs.
F-4 to F-5	Updated the text related to total annualized expenditures, including asset management impacts of the revised growth-related capital programs, and updates to Table F-1 summarizing the revised impacts.
G-4	Updated the benefit to existing methodology for services related to a highway
H-26	Updated by-law to reflect revised calculation schedule.



## 5. Process for Adoption of the D.C. By-law

The revisions provided herein form the basis for the D.C. by-law and will be incorporated into the D.C.B.S., as amended, to be provided to Council prior to Council's consideration and adoption of the proposed D.C. by-law.

If Council is satisfied with the above-noted changes to the D.C.B.S. and D.C. by-law, then prior to by-law passage Council must:

- Approve the D.C.B.S., as amended;
- Determine that no further public meetings are required on the matter; and
- Adopt the new D.C. by-law.



# Appendix A

## Amended Pages



Table ES-1  
Town of Minto  
Summary of Anticipated Town-Wide D.C. Residential and  
Non-Residential Development

Measure	10 Year 2026 to 2035	26 Year 2026 to 2051	Mid-2026 to Urban Buildout
(Net) Population Increase	2,150	4,762	4,483
(Gross) Population Increase in New Households	2,267	4,869	4,553
Residential Unit Increase	895	1,919	1,807
Non-Residential Employment Increase	440	1,217	1,182
Non-Residential Gross Floor Area Increase (sq.ft.)	456,100	1,263,500	1,206,900

(e) Table ES-2 includes a summary of the D.C.-eligible capital costs for each eligible service arising from the anticipated development. These capital costs are provided in detail in Chapter 5. The D.C.A. requires that the background study include a summary of the gross and net capital costs to be incurred over the term of the by-law (i.e., 10 years) for existing and future development. This summary is provided by service in Table 6-3 of the D.C. Background Study.

In total, gross capital costs of approximately \$80.25 million are forecasted for the 10-year by-law term. These capital costs have been identified through discussion with staff. Of these capital costs, approximately \$30.40 million is related to the needs of growth beyond the forecast period and approximately \$16.15 million has been deducted related to the benefit to the existing community. Further, deductions related to grants, subsidies, and other contributions along with deductions related to D.C. ineligible services of approximately \$15.04 million and \$3,100, respectively, have been made.

The resultant net D.C.-recoverable costs included in the calculations for capital works anticipated over the 10-year forecast period totals approximately \$18.66 million, of which approximately \$14.79 million is attributed to the forecast residential development and approximately \$3.87 allocated to the forecast non-residential development.



Table ES-2  
Town of Minto  
Summary of Costs Anticipated During the Term of the By-law

Description	Value
Total gross expenditures planned over the next 10 years	\$80,253,123
Less: benefit to existing development	\$16,149,874
Less: post planning period benefit	\$30,398,800
Less: grants, subsidies, and other contributions	\$15,035,477
Less: deductions related to D.C.-ineligible services	\$3,100
<b>Net costs to be recovered from D.C.s. over the term of the by-law</b>	<b>\$18,665,872</b>

(f) At present, the Town imposes D.C.s on residential and non-residential developments in accordance with By-Law 2020-11, as amended. The Town is undertaking a D.C. public process and anticipates passing a new D.C. by-law for the services identified in the D.C. Background Study. The statutory mandatory public meeting has been set for March 3, 2026. A second statutory public meeting is scheduled for May 19, 2026, with adoption of the D.C. by-law anticipated for June 2, 2026, with enactment of the by-law anticipated upon adoption.

This report provides the calculations of the residential and non-residential charges to recover the capital costs of the anticipated increase in need for services arising from the forecast development (summarized in Schedule ES-3). The following services are calculated based on a Town-wide 26-year forecast period:

- Services Related to a Highway; and
- Fire Protection Services.

The following services/class of services are calculated based on a Town-wide 10-year forecast period:



- Parks and Recreation Services; and
- Growth-Related Studies (class of services).

The following services are calculated based on an urban buildout forecast period:

- Wastewater Services;
- Water Services; and
- Land Acquisition for Urban Services (class of services).

(g) The calculated D.C. for a single detached unit within the urban service areas of Town in 2026 values is \$16,584. The calculated non-residential charge in the urban serviced areas for developments in 2026 values is \$5.82 per sq.ft. of G.F.A. Table ES-3 provides the calculated D.C.s for residential and non-residential developments by service and class of services.



Table ES-3  
Town of Minto  
Calculated Schedule of Development Charges (2026\$)

Service/Class of Services	RESIDENTIAL					NON-RESIDENTIAL	Solar Farms (per sq.ft. of Gross Floor Area)	Wind Turbines
	Single and Semi-Detached Dwelling	Other Multiples	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	Special Care/Special Dwelling Units	(per sq.ft. of Gross Floor Area)		
<b>Municipal-Wide Services/Class of Services:</b>								
Services Related to a Highway	3,527	2,984	2,475	1,804	1,377	1.21	1.21	3,527
Fire Protection Services	559	473	392	286	218	0.19	0.19	559
Parks and Recreation Services	142	121	100	72	55	0.01	-	-
Growth-Related Studies	56	47	39	29	22	0.03	0.03	56
<b>Total Municipal-Wide Services/Class of Services</b>	<b>\$4,284</b>	<b>\$3,625</b>	<b>\$3,006</b>	<b>\$2,191</b>	<b>\$1,672</b>	<b>\$1.44</b>	<b>\$1.43</b>	<b>\$4,142</b>
<b>Urban Services/Class of Services:</b>								
Wastewater Services	5,187	4,388	3,638	2,653	2,025	1.85	-	-
Water Services	7,026	5,944	4,928	3,594	2,744	2.50	-	-
Land Acquisition - Urban Services	87	74	61	45	34	0.03	-	-
<b>Total Urban Services/Class of Services</b>	<b>\$12,300</b>	<b>\$10,406</b>	<b>\$8,627</b>	<b>\$6,292</b>	<b>\$4,803</b>	<b>\$4.38</b>	<b>\$0.00</b>	<b>\$0</b>
<b>GRAND TOTAL RURAL AREA</b>	<b>\$4,284</b>	<b>\$3,625</b>	<b>\$3,006</b>	<b>\$2,191</b>	<b>\$1,672</b>	<b>\$1.44</b>	<b>\$1.43</b>	<b>\$4,142</b>
<b>GRAND TOTAL URBAN AREA</b>	<b>\$16,584</b>	<b>\$14,031</b>	<b>\$11,633</b>	<b>\$8,483</b>	<b>\$6,475</b>	<b>\$5.82</b>	<b>\$1.43</b>	<b>\$4,142</b>



(h) Tables ES-4 and ES-5 provide a comparison of the D.C.s currently imposed in the Town and the calculated charges herein. These comparisons are provided for a single detached residential dwelling unit and non-residential development on a per sq.ft. of G.F.A., respectively.

The calculated rates are \$16,584 for a single detached residential house, representing an increase of \$2,803 over the current charges. The calculated non-residential D.C.s for new development within the urban serviced area are \$5.82 per sq.ft. of G.F.A., representing a decrease of \$0.05 per sq.ft. of G.F.A. compared to the Town's current charges.

Table ES-4  
Town of Minto  
Single Detached Residential Dwelling Unit D.C. Comparison (2026\$)

Service/Class of Services	Current	Calculated
<b>Municipal-Wide Services/Classes:</b>		
Services Related to a Highway	3,361	3,527
Fire Protection Services	1,296	559
Parks and Recreation Services	683	142
Growth-Related Studies	218	56
<b>Total Municipal-Wide Services/Class of Services</b>	<b>\$5,558</b>	<b>\$4,284</b>
<b>Urban Services:</b>		
Wastewater Services	6,163	5,187
Water Services	2,059	7,026
Land Acquisition - Urban Services*	-	87
<b>Total Urban Services/Class of Services</b>	<b>\$8,223</b>	<b>\$12,300</b>
<b>Grand Total - Urban Area</b>	<b>\$13,781</b>	<b>\$16,584</b>

\* Previously recovered through water services



Table ES-5  
Town of Minto  
Non-Residential D.C. Comparison per sq.ft.  
of Gross Floor Area (2026\$)

Service/Class of Services	Current	Calculated
<b>Municipal-Wide Services/Classes:</b>		
Services Related to a Highway	1.55	1.21
Fire Protection Services	0.60	0.19
Parks and Recreation Services	0.12	0.01
Growth-Related Studies	0.11	0.03
<b>Total Municipal-Wide Services/Class of Services</b>	<b>\$2.37</b>	<b>\$1.44</b>
<b>Urban Services:</b>		
Wastewater Services	2.62	1.85
Water Services	0.88	2.50
Land Acquisition - Urban Services*	-	0.03
<b>Total Urban Services/Class of Services</b>	<b>\$3.50</b>	<b>\$4.38</b>
<b>Grand Total - Urban Area</b>	<b>\$5.87</b>	<b>\$5.82</b>

\* Previously recovered through water services

(i) Chapter 7 herein, provides the D.C. by-law policy recommendations and rules that govern the imposition of the charges. Council will consider the findings and recommendations provided herein and, in conjunction with public input, approve such policies and rates it deems appropriate. These directions will refine the draft D.C. by-law for each service, which is appended in Appendix H. These decisions may include:

- adopting the charges and policies recommended herein;
- considering additional exemptions to the D.C. by-law; and
- considering reductions in the charges (obtained by removing certain services or capital costs on which the charge is based and/or by a general reduction in the charge).

The D.C.A. does not allow for D.C. revenue foregone as a result of an exemption or reduction in the charge to be made up through higher D.C.s on other development. As such, any decision to provide further exemptions or reductions should consider alternative funding sources to address the foregone revenue.



input. The public meeting is also being held to answer any questions regarding the study’s purpose, methodology, and the proposed D.C. by-law.

In accordance with the legislation, the background study and proposed D.C. by-law will be available for public review on February 5, 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;
- Refinements to the report, if required; 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

Process Steps	Dates
Data collection, growth forecast development, staff review, engineering work, D.C. calculations and policy work	Early 2025 to Early 2026
Public release of final D.C. Background study and proposed by-law	February 5, 2026
Notice of March 2, 2026 public meeting provided as per the D.C.A.	By 21 days prior to the Public Meeting
First public meeting of Council	March 3, 2026
Notice of second public meeting on May 19, 2026 provided as per the D.C.A.	April 23, 2026
Public Release of the First Addendum to the D.C. Background Study	May 1, 2026
Second public meeting of Council	May 19, 2026
Public Release of the Second Addendum to the D.C. Background Study	May 29, 2026
Council considers adoption of background study and by-law	June 2, 2026
By-law effective date	June 2, 2026
Notice given of by-law passage	By 20 days after passage
Last day for by-law appeal	40 days after passage
Town makes pamphlet available (where by-law not appealed)	By 60 days after in force date



## **5.3 Service Levels and 26-Year Capital Costs for Town-wide Development Charge Services and Class of Services Calculation**

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This section evaluates the development-related capital requirements for all Town services under a 26-year planning period, from 2026 to 2051.

### **5.3.1 Services Related to a Highway**

The Town's inventory of roadways is measured in kilometres (km) and includes urban asphalt, tar and chip, and gravel roads external to subdivisions. In total, the Town currently provides 246 km of roads in Clifford, Harriston, Palmerston, and throughout the rural areas of the Town. Along with the km of roads, the Town has 8.2 km of sidewalks, along with 50 bridges and culverts, and 12 traffic signals and 1,036 streetlights. The Town also services the roads and related network from 15,852 sq.ft. of public works facility space related, with 37.5 vehicles & equipment units (note some vehicles are shared with parks and recreation services).

The total inventory of assets over the past 15-years results in an invested level of service of \$36,129 per capita. When applied to the 26-year forecast population growth, a maximum D.C.-eligible cost of approximately \$172.05 million is applicable.

Table 5-4 provides the 26-year capital program for services related to a highway. The capital program includes works related to roadways (extensions, urbanization, resurfacing, studies, etc.) in Harriston, Palmerston, and Clifford. The total gross capital cost of the program is approximately \$19.89 million over the 2026-2051 forecast period. These costs also include estimated debt financing costs on a project that is anticipated to be debenture financed in 2026. A deduction related to the benefit to the existing development has been applied for approximately \$2.89 million, along with a deduction related to the existing D.C. reserve fund balance of \$284,067. Further, a deduction of approximately \$9.11 million for anticipated grants, subsidies, and other contributions has been made. As a result, the total D.C.-recoverable cost of approximately \$7.62 million has been included in the calculation of the charge. Approximately \$6.10 million (80%) and \$1.52 million (20%) have been attributed to residential and non-residential developments, respectively. These attributions are based on the incremental growth anticipated in population and employment over the 26-year forecast period.



**Table 5-4**  
**Town of Minto**  
**Infrastructure Costs Included in the Development Charge Calculation**  
**For Services Related to a Highway**

Proj. No.	Increased Service Needs Attributable to Anticipated Development  2026 to 2051	Timing (year)	Gross Capital Cost Estimate (2026\$)	Post Period Benefit	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 80%	Non-Residential Share 20%
<b>Harriston</b>											
1	Elora Street - Adelaide St to Urban Limits	2031-2041	523,500	-	-	523,500	52,400	-	471,100	376,880	94,220
2	William St. - George St. to Dead End	2031-2041	991,700	-	-	991,700	99,200	892,500	-	-	-
3	Elora St N - Future intersection (by Tim Hortons)	2031-2041	196,300	-	-	196,300	19,600	176,700	-	-	-
4	William St E - George to Elora- Urbanization	2031-2041	948,900	-	-	948,900	94,900	-	854,000	683,200	170,800
5	Arthur St W - Pedestrian Crossing- Type B PXO	2027-2041	123,600	-	-	123,600	12,400	100,080	11,120	8,896	2,224
<b>Clifford</b>											
6	Urbanize - Minto St. - Allan St. to Park St.	2031-2041	1,260,000	-	-	1,260,000	126,000	-	1,134,000	907,200	226,800
7	Nelson St. W.- Minto St. to East Dead end Urbanization	2035	514,700	-	-	514,700	403,300	-	111,400	89,120	22,280
8	Park St. - Elora St to Dead End - Urbanization	2026-2031	1,816,000	-	-	1,816,000	181,600	1,634,400	-	-	-
9	Minto St - Allan St to Limits Sidewalk		88,000	-	-	88,000	8,800	-	79,200	63,360	15,840
10	Ann St. Extension	2031-2041	474,400	-	-	474,400	-	474,400	-	-	-
11	Queen St - Ann St to Minto St Full Recon	2031-2041	556,200	-	-	556,200	-	556,200	-	-	-
12	Queen St - Ann to Elora St- Urbanization	2031-2041	719,800	-	-	719,800	72,000	-	647,800	518,240	129,560
13	Elora/Park Intersection - Northbound	2026-2031	147,200	-	-	147,200	-	147,200	-	-	-
14	Elora/Park Intersection - Southbound	2026-2031	147,200	-	-	147,200	14,700	-	132,500	106,000	26,500
15	Elora/Park Culvert (12.5-metre-long x 5.8 metre Span Culvert Extension)	2026-2031	1,493,600	-	-	1,493,600	149,400	-	1,344,200	1,075,360	268,840
<b>Palmerston</b>											
16	Henry Lane North & Mary St to Dead End - Urbanization	2028-2029	1,415,000	-	-	1,415,000	141,500	1,273,500	-	-	-
17	Main Street (Town Share)	2026-2027	1,875,000	-	-	1,875,000	203,100	1,573,011	98,889	79,112	19,778
18	Growth-Related Debt Interest (Discounted) - Main Street (Town Share)	2026-2035	12,818	-	-	12,818	-	-	12,818	10,255	2,564
19	Clarke St ROW - Minto Rd to Subdivision Extension	2027-2041	598,200	-	-	598,200	-	598,200	-	-	-
20	Mary St - Henry to Jane Urbanization	2031-2041	621,700	-	-	621,700	62,200	-	559,500	447,600	111,900
21	Lett St - Whites rd. to Brunswick Urbanization	2031-2041	605,300	-	-	605,300	-	605,300	-	-	-
22	Brunswick St - Lett St to Duffrin St Urbanization	2031-2041	981,600	-	-	981,600	98,200	-	883,400	706,720	176,680
23	Queen St S - Urban Limit to Walker Urbanization	2031-2041	1,080,000	-	-	1,080,000	-	1,080,000	-	-	-
24	Queen St S - Walker to King Storm Sewer/Sidewalk	2031-2041	948,900	-	-	948,900	284,700	-	664,200	531,360	132,840
<b>Studies</b>											
25	Transportation Master Plan (3)	2028-2051	695,200	121,700	-	573,500	173,800	-	399,700	319,760	79,940
26	Drainage Master Plan (3)	2030-2051	927,000	208,600	-	718,400	231,800	-	486,600	389,280	97,320
27	Road Needs Study (5)	2026-2051	128,700	-	-	128,700	115,800	-	12,900	10,320	2,580
<b>Adjustments</b>											
28	Reserve Fund Adjustment		-	-	-	-	284,067	-	(284,067)	(227,253)	(56,813)
<b>Total</b>			<b>19,890,518</b>	<b>330,300</b>	<b>-</b>	<b>19,560,218</b>	<b>2,829,467</b>	<b>9,111,491</b>	<b>7,619,261</b>	<b>6,095,409</b>	<b>1,523,852</b>



## 6. Development Charge Calculation

Tables 6-1, 6-2, and 6-3 calculate the proposed D.C.s to be imposed on development for urban services over the urban-buildout forecast period, Town-wide services over the 26-year forecast period, and Town-wide services over the 10-year forecast period, respectively. The D.C. eligible costs for each service were determined in Chapter 5 for all Town-wide services, based on their associated capital programs.

The calculation for residential development is generated on a per capita basis and is based upon five (5) forms of housing types (singles and semi-detached dwellings, other multiple dwellings, bachelor and 1-bedroom apartments, 2+ bedrooms apartments, and special care/special dwelling units). The non-residential D.C. has been calculated on a uniform per sq.ft. of G.F.A. basis for all types of non-residential development (primary, industrial, commercial, and institutional), along with solar farms and wind turbines.

For the residential calculations, the total cost is divided by the “gross” (new resident) population to determine the per capita amount. The residential D.C. recoverable capital cost calculations set out in Chapter 5 are based on the net anticipated population increase (the forecast new unit population less the anticipated decline in existing units). The cost per capita is then multiplied by the average occupancy of the new units (Appendix A, Schedule 3) to calculate the charges in Tables 6-1, 6-2, and 6-3.

Table 6-4 provides the schedule of charges that is applicable for all services by type of development, for residential and non-residential developments.

Tables 6-5 and 6-6 provide a comparison of the D.C.s currently imposed in the Town and the charges proposed herein. These comparisons are provided for a single detached residential house and non-residential development, on a per sq.ft. of G.F.A. basis, respectively. The calculated charges for new development within the urban serviced area of the Town are \$16,584 for a single detached residential house, representing an increase of \$2,803 over the current charges. The calculated non-residential D.C.s for new development within the urban serviced area are \$5.82 per sq.ft. of G.F.A., representing a decrease of \$0.05 per sq.ft. of G.F.A. compared to the Town’s current charges.

Table 6-7 summarizes the gross capital expenditures and sources of revenue for works to be undertaken during the 10-year life of the by-law.



**Table 6-1**  
**Town of Minto**  
**D.C. Calculation for the Urban Buildout Forecast Period**

SERVICE/CLASS OF SERVICES	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 Wastewater Facilities and Other	8,383,554	2,228,540	5,187	1.85
2. <u>Water Services</u>				
2.1 Water Facilities and Other	11,356,811	3,018,899	7,026	2.50
3. <u>Land Acquisition</u>				
3.1 Land Acquisition	140,240	35,060	87	0.03
<b>TOTAL</b>	<b>\$19,880,605</b>	<b>\$5,282,499</b>	<b>\$12,300</b>	<b>\$4.38</b>
D.C.-Eligible Capital Cost	\$19,880,605	\$5,282,499		
Buildout Urban Gross Population/GFA Growth (sq.ft.)	4,553	1,206,900		
<b>Cost Per Capita/Non-Residential GFA (sq.ft.)</b>	<b>\$4,366.48</b>	<b>\$4.38</b>		
<b>By Residential Unit Type</b>	<b>P.P.U.</b>			
Single and Semi-Detached Dwelling	2.817	\$12,300		
Other Multiples	2.383	\$10,405		
Apartments - 2 Bedrooms +	1.976	\$8,628		
Apartments - Bachelor and 1 Bedroom	1.441	\$6,292		
Special Care/Special Dwelling Units	1.100	\$4,803		

**Table 6-2**  
**Town of Minto**  
**Town-Wide D.C. Calculation for the 26-Year Forecast Period**

SERVICE	2026\$ D.C.-Eligible Cost		2026\$ D.C.-Eligible Cost	
	Residential	Non-Residential	S.D.U.	per sq.ft.
4. <u>Services Related to a Highway</u>	\$	\$	\$	\$
Roads and Related, sidewalks, bridges and culverts, 4.1 streetlights, public works facilities, vehicles and equipment	6,095,409	1,523,852	3,527	1.21
5. <u>Fire Protection Services</u>				
5.1 Fire facilities, vehicles & equipment	966,136	241,534	559	0.19
<b>TOTAL</b>	<b>\$7,061,545</b>	<b>\$1,765,386</b>	<b>\$4,086</b>	<b>\$1.40</b>
D.C.-Eligible Capital Cost	\$7,061,545	\$1,765,386		
26-Year Gross Population/GFA Growth (sq.ft.)	4,869	1,263,500		
<b>Cost Per Capita/Non-Residential GFA (sq.ft.)</b>	<b>\$1,450.31</b>	<b>\$1.40</b>		
<b>By Residential Unit Type</b>	<b>P.P.U.</b>			
Single and Semi-Detached Dwelling	2.817	\$4,086		
Other Multiples	2.383	\$3,456		
Apartments - 2 Bedrooms +	1.976	\$2,866		
Apartments - Bachelor and 1 Bedroom	1.441	\$2,090		
Special Care/Special Dwelling Units	1.100	\$1,595		



Table 6-4  
Town of Minto  
Schedule of Development Charges

Service/Class of Services	RESIDENTIAL					NON-RESIDENTIAL	Solar Farms (per sq.ft. of Gross Floor Area)	Wind Turbines
	Single and Semi-Detached Dwelling	Other Multiples	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	Special Care/Special Dwelling Units	(per sq.ft. of Gross Floor Area)		
<b>Municipal-Wide Services/Class of Services:</b>								
Services Related to a Highway	3,527	2,984	2,475	1,804	1,377	1.21	1.21	3,527
Fire Protection Services	559	473	392	286	218	0.19	0.19	559
Parks and Recreation Services	142	121	100	72	55	0.01	-	-
Growth-Related Studies	56	47	39	29	22	0.03	0.03	56
<b>Total Municipal-Wide Services/Class of Services</b>	<b>\$4,284</b>	<b>\$3,625</b>	<b>\$3,006</b>	<b>\$2,191</b>	<b>\$1,672</b>	<b>\$1.44</b>	<b>\$1.43</b>	<b>\$4,142</b>
<b>Urban Services/Class of Services:</b>								
Wastewater Services	5,187	4,388	3,638	2,653	2,025	1.85	-	-
Water Services	7,026	5,944	4,928	3,594	2,744	2.50	-	-
Land Acquisition - Urban Services	87	74	61	45	34	0.03	-	-
<b>Total Urban Services/Class of Services</b>	<b>\$12,300</b>	<b>\$10,406</b>	<b>\$8,627</b>	<b>\$6,292</b>	<b>\$4,803</b>	<b>\$4.38</b>	<b>\$0.00</b>	<b>\$0</b>
<b>GRAND TOTAL RURAL AREA</b>	<b>\$4,284</b>	<b>\$3,625</b>	<b>\$3,006</b>	<b>\$2,191</b>	<b>\$1,672</b>	<b>\$1.44</b>	<b>\$1.43</b>	<b>\$4,142</b>
<b>GRAND TOTAL URBAN AREA</b>	<b>\$16,584</b>	<b>\$14,031</b>	<b>\$11,633</b>	<b>\$8,483</b>	<b>\$6,475</b>	<b>\$5.82</b>	<b>\$1.43</b>	<b>\$4,142</b>



Table 6-5  
Town of Minto  
Single Detached Residential House D.C. Comparison

Service/Class of Services	Current	Calculated
<b>Municipal-Wide Services/Classes:</b>		
Services Related to a Highway	3,361	3,527
Fire Protection Services	1,296	559
Parks and Recreation Services	683	142
Growth-Related Studies	218	56
<b>Total Municipal-Wide Services/Class of Services</b>	<b>\$5,558</b>	<b>\$4,284</b>
<b>Urban Services:</b>		
Wastewater Services	6,163	5,187
Water Services	2,059	7,026
Land Acquisition - Urban Services*	-	87
<b>Total Urban Services/Class of Services</b>	<b>\$8,223</b>	<b>\$12,300</b>
<b>Grand Total - Urban Area</b>	<b>\$13,781</b>	<b>\$16,584</b>

\* Previously recovered through water services

Table 6-6  
Town of Minto  
Non-Residential D.C. Comparison per sq.ft. of Gross Floor Area

Service/Class of Services	Current	Calculated
<b>Municipal-Wide Services/Classes:</b>		
Services Related to a Highway	1.55	1.21
Fire Protection Services	0.60	0.19
Parks and Recreation Services	0.12	0.01
Growth-Related Studies	0.11	0.03
<b>Total Municipal-Wide Services/Class of Services</b>	<b>\$2.37</b>	<b>\$1.44</b>
<b>Urban Services:</b>		
Wastewater Services	2.62	1.85
Water Services	0.88	2.50
Land Acquisition - Urban Services*	-	0.03
<b>Total Urban Services/Class of Services</b>	<b>\$3.50</b>	<b>\$4.38</b>
<b>Grand Total - Urban Area</b>	<b>\$5.87</b>	<b>\$5.82</b>

\* Previously recovered through water services



**Table 6-7**  
**Town of Minto**  
**Gross Expenditure and Sources of Revenue Summary for Costs**  
**to be Incurred over the 10-Year Life of the By-law for all Services/Class of Services**

Service/Class of Services	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 Wastewater Facilities and Other	46,766,069	0	5,936,104	6,779,725	24,111,000	7,852,000	2,087,240
2. Water Services							
2.1 Water Facilities and Other	19,797,716	0	6,095,195	2,052,016	6,032,200	4,438,461	1,179,844
3. Land Acquisition							
3.1 Land Acquisition	360,000	0	94,800	0	89,900	140,240	35,060
4. Services Related to a Highway							
4.1 Roads and Related, sidewalks, bridges and culverts, streetlights, public works facilities, vehicles and equipment	9,902,788	0	1,688,937	6,203,737	110,100	1,520,011	380,003
5. Fire Protection Services							
5.1 Fire facilities, vehicles & equipment	2,904,450	0	2,048,680	0	0	684,616	171,154
6. Parks and Recreation Services							
6.1 Amenities, trails, recreation facilities, vehicles, and equipment	411,100	0	234,683	0	55,600	114,776	6,041
7. Growth-Related Studies							
7.1 Growth-related Studies	111,000	3,100	51,475	0	0	44,719	11,706
<b>Total Expenditures &amp; Revenues</b>	<b>\$80,253,123</b>	<b>\$3,100</b>	<b>\$16,149,874</b>	<b>\$15,035,477</b>	<b>\$30,398,800</b>	<b>\$14,794,824</b>	<b>\$3,871,048</b>



Table C-1 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**  
**Operating and Capital Expenditure Impacts for Future Capital Expenditures**

SERVICE/CLASS OF SERVICES	GROSS COST LESS BENEFIT TO EXISTING	ANNUAL LIFECYCLE EXPENDITURES	ANNUAL OPERATING EXPENDITURES	TOTAL ANNUAL EXPENDITURES
<b>1. Wastewater Services</b>				
1.1 Wastewater Facilities and Other	17,622,394	195,638	308,205	503,842
<b>2. Water Services</b>				
2.1 Water Facilities and Other	23,573,797	214,801	294,709	509,510
<b>3. Land Acquisition</b>				
3.1 Land Acquisition	265,200	-	-	-
<b>4. Services Related to a Highway</b>				
4.1 Roads and Related, sidewalks, bridges and culverts, streetlights, public works facilities, vehicles and equipment	17,061,051	215,121	896,979	1,112,100
<b>5. Fire Protection Services</b>				
5.1 Fire facilities, vehicles & equipment	1,207,670	88,627	864,076	952,703
<b>6. Parks and Recreation Services</b>				
6.1 Amenities, trails, recreation facilities, vehicles, and equipment	176,417	6,910	696,673	703,583
<b>7. Growth-Related Studies</b>				
7.1 Growth-related Studies	59,525	-	-	-
<b>Total</b>	<b>\$59,966,055</b>	<b>\$721,097</b>	<b>\$3,060,642</b>	<b>\$3,781,739</b>



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. for its existing infrastructure assets, excluding facilities; however, it did not take into account future growth-related assets. As a result, the asset management requirement for the D.C. must be undertaken in the absence of this information.

In recognition to 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., 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 straight-line 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 \$8.24 million.
5. Consideration was given to the potential new tax and user fee revenue which will be generated as a result of new growth. These revenues will be available to assist in financing the expenditures above. The new operating revenues are approximately \$32.63 million. This additional revenue would increase the existing revenues from \$19.71 million to \$52.35 million.
6. In consideration of the above, the capital plan is deemed to be financially sustainable.



Table F-1  
Town of Minto  
Asset Management – Future Expenditures and Associated Revenues  
2026\$

<b>Asset Management - Future Expenditures and Associated Revenues</b>	<b>2051 (Total)</b>
<b>Expenditures (Annualized)</b>	
Annual Debt Payment on Non-Growth Related Capital <sup>1</sup>	2,229,387
Annual Debt Payment on Post Period Capital <sup>2</sup>	2,229,726
Lifecycle	\$721,097
Incremental Operating Costs (for D.C. Services)	\$3,060,642
<b>Total Expenditures</b>	<b>\$8,240,852</b>
<b>Revenue (Annualized)</b>	
Total Existing Revenue <sup>3</sup>	\$19,711,647
Incremental Tax and Non-Tax Revenue (User Fees, Fines, Licences, etc.)	\$32,634,618
<b>Total Revenues</b>	<b>\$52,346,265</b>

<sup>1</sup> Non-Growth Related component of projects

<sup>2</sup> Interim Debt Financing for Post Period Benefit

<sup>3</sup> As per Sch. 10 of FIR



Service	Capital Cost Methodology	B.T.E. Calculation Methodology
Services Related to a Highway	<p>a) <b>Studies:</b> Cost estimates based on past costs for similar studies plus inflation.</p> <p>b) <b>Road Improvements/upgrades/expansions:</b> Cost estimates were developed by the Town's external engineer, Triton Engineering Services Limited (Triton Engineering), based on a review of work anticipated for each project. Inflation of the costing provided, from 2025 to 2026, was made based on an estimate of 3% as the Non-Residential Building Construction Price Index (NRBCPI) information for 2026 was not available at the time the study was undertaken.</p>	<p>a) <b>Studies:</b></p> <ul style="list-style-type: none"> <li>○ Transportation Master Plans and Drainage Master Plans: B.T.E. shares have been determined based on a review of the scope of each study. Based on this review, an allocation to account for the B.T.E. is made. Although transportation master plans and drainage 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.</li> <li>○ Road Needs Studies: B.T.E. share of 90% recognizes that the majority of these studies examine the needs based on existing conditions, however, as road upgrades are anticipated to service growth, the studies also provide insight into areas that experience pressures due to growth.</li> </ul> <p>b) <b>Road Improvements:</b> B.T.E. based on the Town's external engineer's review of each project and the benefit to growth versus the benefit to the existing community.</p> <ul style="list-style-type: none"> <li>○ Where some existing properties fronting the projects were in place, a 10% to 15% B.T.E. was applied based on the number of existing properties.</li> <li>○ For urbanization projects with a nominal benefit to existing development, an attribution of 10% has been made.</li> <li>○ For projects with replacement and upgrades, B.T.E. deductions ranging from 50% to 85% have been made based on the estimated cost of upgrades versus replacements by project.</li> <li>○ For Elora St. N. (Adelaide to Limits) urbanization, B.T.E. of 15% allocated based on existing properties fronting the road as well as recognizing that existing people would utilize the pedestrian access to Tim Hortons.</li> <li>○ Palmerston – Clark St ROW – Minto Rd to Subdivision – B.T.E. allocation of 25% based on estimated benefit to existing developments along the road extension vs. the growth anticipated.</li> <li>○ Where projects will equally benefit both existing and growth, a B.T.E. deduction has been calculated based on the existing population vs. future growth population as projected to 2051, resulting in a 67% B.T.E.</li> </ul>



**SCHEDULE “B” TO BY-LAW 2026-XX**  
**Schedule of Development Charges**  
**2026\$**

Service/Class of Services	RESIDENTIAL					NON-RESIDENTIAL (per sq.ft. of Gross Floor Area)	Solar Farms (per sq.ft. of Gross Floor Area)	Wind Turbines
	Single and Semi-Detached Dwelling	Other Multiples	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	Special Care/Special Dwelling Units			
<b>Municipal-Wide Services/Class of Services:</b>								
Services Related to a Highway	3,527	2,984	2,475	1,804	1,377	1.21	1.21	3,527
Fire Protection Services	559	473	392	286	218	0.19	0.19	559
Parks and Recreation Services	142	121	100	72	55	0.01	-	-
Growth-Related Studies	56	47	39	29	22	0.03	0.03	56
<b>Total Municipal-Wide Services/Class of Services</b>	<b>\$4,284</b>	<b>\$3,625</b>	<b>\$3,006</b>	<b>\$2,191</b>	<b>\$1,672</b>	<b>\$1.44</b>	<b>\$1.43</b>	<b>\$4,142</b>
<b>Urban Services/Class of Services:</b>								
Wastewater Services	5,187	4,388	3,638	2,653	2,025	1.85	-	-
Water Services	7,026	5,944	4,928	3,594	2,744	2.50	-	-
Land Acquisition - Urban Services	87	74	61	45	34	0.03	-	-
<b>Total Urban Services/Class of Services</b>	<b>\$12,300</b>	<b>\$10,406</b>	<b>\$8,627</b>	<b>\$6,292</b>	<b>\$4,803</b>	<b>\$4.38</b>	<b>\$0.00</b>	<b>\$0</b>
<b>GRAND TOTAL RURAL AREA</b>	<b>\$4,284</b>	<b>\$3,625</b>	<b>\$3,006</b>	<b>\$2,191</b>	<b>\$1,672</b>	<b>\$1.44</b>	<b>\$1.43</b>	<b>\$4,142</b>
<b>GRAND TOTAL URBAN AREA</b>	<b>\$16,584</b>	<b>\$14,031</b>	<b>\$11,633</b>	<b>\$8,483</b>	<b>\$6,475</b>	<b>\$5.82</b>	<b>\$1.43</b>	<b>\$4,142</b>