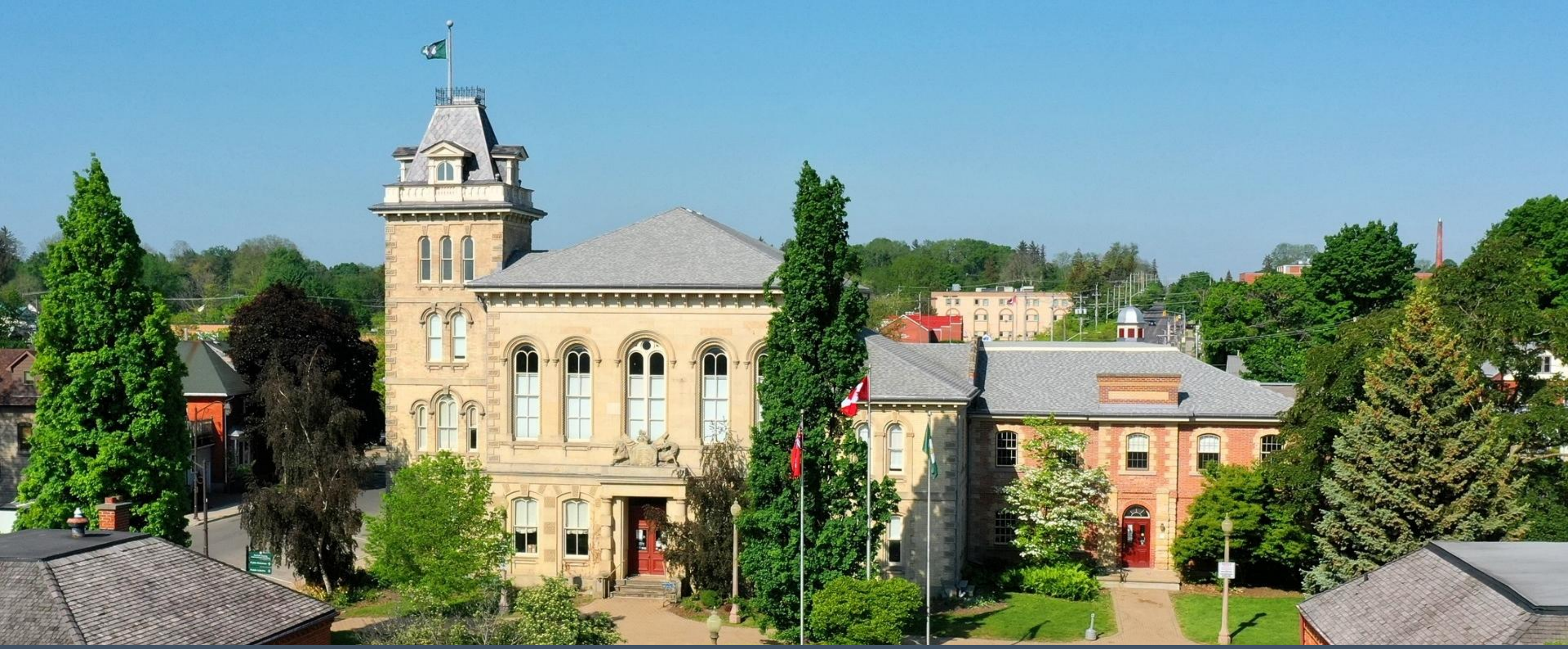

Addendum #2 to 2026 Development Charges Background Study

Norfolk County

For Public Circulation and Comment

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1. Background

Commensurate with the provisions of the *Development Charges Act, 1997* (D.C.A.), Norfolk County (County) has undertaken a Development Charges Background Study (D.C.B.S.) and has distributed 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:

- July 10, 2026 – Release D.C.B.S. and draft by-law;
- July 28, 2026 – Public Meeting of Council;
- August 4, 2026 – Additional stakeholder engagement;
- September 4, 2026 – Release of D.C.B.S. Addendum #1; and
- September 22, 2026 – Anticipated Council adoption of the D.C.B.S. and passage of the new D.C. By-law.

The purpose of this addendum to the July 10, 2026, D.C.B.S., as amended, is to update the gross capital cost estimate for the New Recreational Centre project included in the D.C. calculation for Parks and Recreation Services.

The refinements are detailed in the subsequent sections of this report and will form part of the D.C.B.S. for Council's consideration and approval prior to adoption of the new D.C by-law. A revised draft of the proposed by-law is included herein, which incorporates the updates to the calculated charges.

2. Revisions to the July 10, 2026 Development Charges Background Study, as Amended

2.1 Parks and Recreation Services

The July 10, 2026 D.C.B.S. included a project titled "New Recreational Centre (2 Ice Pads and 1 Pool)". Following the publication of the D.C.B.S., the project scope was clarified, resulting in a revision to the capital cost estimate and necessitating a revision to the benefit-to-existing (B.T.E.) calculation. These changes were addressed through the D.C.B.S. Addendum dated September 4, 2026 (Addendum #1). Since that time, the gross capital cost of the project has been updated to approximately $94.1 million, a decrease of approximately $23.4 million relative to the D.C.B.S., as amended by

Addendum #1. Furthermore, due to this change, the post-period benefits deduction previously applied to recognize the historical service level cap has been removed.

As a result of the changes identified above, the total D.C. recoverable costs included in the calculation of the charge have decreased by approximately $7.0 million, relative to the D.C.B.S., as amended by Addendum #1.

2.2 Impacts on the Calculated D.C.

Based on the changes identified above, the D.C.B.S. and D.C. calculations have been revised. The amended schedule of D.C.s is presented in Table 1.

Table 2 and Table 3 below provide a comparison of the County's current development charges, charges presented in the July 10, 2026, D.C.B.S., charges presented in the Addendum #1, and the updated charges resulting from the changes identified in this addendum report for residential and non-residential development, respectively.

As a result, the total calculated D.C. for a single-detached dwelling has decreased by $2,585 in both the rural and urban areas, relative to the calculated rates presented in the D.C.B.S., as amended by Addendum #1.

For non-residential development, there have been no changes to the calculated D.C., relative to the D.C.B.S., as amended by Addendum #1. This is because parks and recreation costs are allocated entirely to residential development; therefore, any changes to capital costs within this service area have no impact on the non-residential D.C. rates.

Table 1
Amended Schedule of D.C.s

Service/Class of Service	RESIDENTIAL					NON-RESIDENTIAL
	Single and Semi-Detached Dwelling	Other Multiples	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	Special Care/Special Dwelling Units	(per m^2 of Gross Floor Area)
County-wide Services/Class of Service:						
Services Related to a Highway	$ 9,744	$ 6,632	$ 6,594	$ 5,161	$ 4,150	$ 48.71
Fire Protection Services	$ 3,274	$ 2,228	$ 2,216	$ 1,734	$ 1,394	$ 14.99
Parks and Recreation Services	$ 12,308	$ 8,377	$ 8,329	$ 6,519	$ 5,242	$ -
Library Services	$ 2,285	$ 1,555	$ 1,546	$ 1,210	$ 973	$ -
Ambulance Services	$ 503	$ 342	$ 340	$ 266	$ 214	$ 2.30
Growth-Related Studies	$ 332	$ 226	$ 225	$ 176	$ 141	$ 1.53
Total County-wide Services/Class of Services	**$ 28,446**	**$ 19,360**	**$ 19,250**	**$ 15,066**	**$ 12,114**	**$ 67.53**
Urban Services						
Water Services	$ 7,599	$ 5,172	$ 5,142	$ 4,025	$ 3,236	$ 44.50
Wastewater Services	$ 9,875	$ 6,721	$ 6,683	$ 5,230	$ 4,205	$ 57.83
Total Urban Services	**$ 17,474**	**$ 11,893**	**$ 11,825**	**$ 9,255**	**$ 7,441**	**$ 102.33**
GRAND TOTAL RURAL AREA	**$ 28,446**	**$ 19,360**	**$ 19,250**	**$ 15,066**	**$ 12,114**	**$ 67.53**
GRAND TOTAL URBAN AREA	**$ 45,920**	**$ 31,253**	**$ 31,075**	**$ 24,321**	**$ 19,555**	**$ 169.86**

Table 2
Comparison of Current and Calculated Residential (Single Detached) D.C.s

Service/Class of Service	Current	Calculated (DCBS dated July 10, 2026)	Calculated (Addendum dated Sept. 4, 2026)	Calculated (Addendum #2)	Difference (Calculated)
County Wide Services/Classes:					
Services Related to a Highway	$ 2,745	$ 10,077	$ 9,744	$ 9,744	$ -
Fire Protection Services	$ 988	$ 3,274	$ 3,274	$ 3,274	$ -
Parks and Recreation Services	$ 2,565	$ 14,893	$ 14,892	$ 12,308	$ (2,584)
Parking	$ 217	$ -	$ -	$ -	$ -
Library Services	$ 1,373	$ 2,285	$ 2,285	$ 2,285	$ -
Ambulance Services	$ 194	$ 503	$ 503	$ 503	$ -
Growth-Related Studies	$ 133	$ 332	$ 333	$ 332	$ (1)
Total Municipal Wide Services/Classes	**$ 8,215**	**$ 31,364**	**$ 31,031**	**$ 28,446**	**$ (2,585)**
Urban Services:					
Water Services	$ 10,971	$ 7,336	$ 7,599	$ 7,599	$ -
Wastewater Services	$ 6,523	$ 10,687	$ 9,875	$ 9,875	$ -
Total Urban Area Services	**$ 17,494**	**$ 18,023**	**$ 17,474**	**$ 17,474**	**$ -**
Grand Total - Rural Area	**$ 8,215**	**$ 31,364**	**$ 31,031**	**$ 28,446**	**$ (2,585)**
Grand Total - Urban Area	**$ 25,709**	**$ 49,387**	**$ 48,505**	**$ 45,920**	**$ (2,585)**

Table 3
Comparison of Current and Calculated Non-Residential D.C.s (per m² of G.F.A.)

Service/Class of Service	Current	Calculated (DCBS dated July 10, 2026)	Calculated (Addendum dated Sept. 4, 2026)	Calculated (Addendum #2)	Difference (Calculated)
County Wide Services/Classes:					
Services Related to a Highway	$ 26.15	$ 50.38	$ 48.71	$ 48.71	$ -
Fire Protection Services	$ 9.63	$ 14.99	$ 14.99	$ 14.99	$ -
Parks and Recreation Services	$ -	$ -	$ -	$ -	$ -
Parking	$ 2.03	$ -	$ -	$ -	$ -
Library Services	$ -	$ -	$ -	$ -	$ -
Ambulance Services	$ 1.84	$ 2.30	$ 2.30	$ 2.30	$ -
Growth-Related Studies	$ 1.28	$ 1.53	$ 1.53	$ 1.53	$ -
Total Municipal Wide Services/Classes	**$ 40.93**	**$ 69.20**	**$ 67.53**	**$ 67.53**	**$ -**
Urban Services:					
Water Services	$ 80.99	$ 42.96	$ 44.50	$ 44.50	$ -
Wastewater Services	$ 48.27	$ 62.59	$ 57.83	$ 57.83	$ -
Total Urban Area Services	**$ 129.26**	**$ 105.55**	**$ 102.33**	**$ 102.33**	**$ -**
Grand Total - Rural Area	**$ 40.93**	**$ 69.20**	**$ 67.53**	**$ 67.53**	**$ -**
Grand Total - Urban Area	**$ 170.19**	**$ 174.75**	**$ 169.86**	**$ 169.86**	**$ -**

3. Changes to the D.C.B.S.

Based on the foregoing, the following revisions are made to the July 10, 2026 D.C.B.S., as amended. Accordingly, the amended pages are appended to this report.

Page Reference	Description of Revisions
1-3	Updated Figure 1-1 to include the release of this addendum.
5-4 and 5-9	Updated text and capital project listing of Parks and Recreation Services to account for the D.C. calculation changes as identified in this addendum.
5-6 to 5-7	Updated text detailing the share of the Growth-related Studies Class of Service allocated to each service as a result of this addendum.
Chapter 6	Re-issued chapter to account for the D.C. calculation changes identified in this addendum.
C-3	Revised to reflect the operating and capital expenditure impact changes as a result of this addendum.
D-4 to D-5	Revised to reflect changes to the Asset Management Plan as a result of this addendum.
E-26	Revised Schedule “B” of the draft by-law as a result of this addendum.

4. 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. 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 proposed D.C. by-law, then the following steps must be taken to enact the new D.C. by-law:

- 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.

Appendices

Appendix A
Amended Pages

Figure 1-1
Schedule of Key D.C. Process Dates

Schedule of Study Milestone	Dates
1. Data collection, staff review, engineering work, D.C. calculations and policy work	August 2025 to June 2026
2. Council information session	June 6, 2026
3. Public release of the D.C. Background study and proposed D.C. by-law	July 10, 2026
4. Public meeting advertisement posted to the County's website	At least 21 days prior to the Public Meeting
5. Public meeting of Council	July 28, 2026
6. Public release of D.C. Addendum Study #1	September 4, 2026
7. Public release of D.C. Addendum Study #2	September 18, 2026
8. Council considers adoption of background study and passage of by-law	September 22, 2026
9. Notice given of by-law passage	By 20 days after passage
10. Last day for by-law appeal	40 days after passage
11. County makes pamphlet available (where by-law has not been appealed)	By 60 days after the in-force date

1.3 Changes to the Development Charges Act, 1997

Over the past several years, a number of changes to the D.C.A. have been introduced through various legislation, including the following:

- *More Home, More Choice Act, 2019*
- *Plan to Build Ontario Together Act, 2019*
- *COVID-19 Economic Recovery Act, 2020*
- *Better for People, Smarter for Business Act, 2020*
- *More Homes for Everyone Act, 2022*
- *More Homes Built Faster Act, 2022*
- *Affordable Homes and Good Jobs Act, 2023*
- *Cutting Red Tape to Build More Homes Act, 2024*
- *Protect Ontario by Building Faster and Smarter Act, 2025*
- *Fighting Delays, Building Faster Act, 2025 and Regulatory Changes*
- *Building Homes and Improving Transportation Act, 2026*

The following provides an overview of the amendments to the D.C.A. that each of these pieces of legislation provided.

additional vehicles and equipment, as well as a fire master plan, have been included. In total, the estimated gross capital cost of these works is approximately $33.26 million. A deduction recognizing the benefit to existing development of approximately $14.06 million has been made. Additionally, approximately $4.99 million has been deducted related to post-period benefits. Finally, an adjustment related to the existing reserve fund balance of $2.98 million has been made. The resulting net growth-related capital cost included in the D.C. calculations is approximately $11.22 million.

These costs are shared between residential and non-residential growth based on the incremental growth in population to employment over the forecast period. As a result, 79% (approximately $8.87 million) of costs have been allocated to residential development and 21% (approximately $2.36 million) of costs have been allocated to non-residential development.

5.2.2 Parks and Recreation Services

The County has a variety of rural and urban parks, along with park trail systems, recreation facilities, amenities, and vehicles and equipment. In total, the County has 701.34 acres of parkland space. Further, the County has 176 parkland amenities, including dog parks, splash pads, and various sports fields, along with 61.3 km of parkland trails. The County also has 467,308 sq.ft. of recreational space and owns 62 vehicles and equipment items that support parks and recreation services. In total, the inventory of parks and recreation assets provides a historical average level of service of $6,041 per capita. The historical level of investment in parks and recreation services provides for a D.C. eligible amount over the forecast period of approximately $40.33 million.

The capital forecast for parks and recreation services is presented in Table 5-3. Based on the anticipated growth over the forecast period, the County has identified several capital costs such as additional or expanded indoor recreation facilities, parkland amenities, fleet and equipment, and a parks and recreation master plan. In total, the gross estimated capital cost of these works is approximately $97.29 million. A benefit to the existing community of approximately $58.73 million has been deducted from the calculations, along with grants and other contributions attributable to new development of approximately $868,000. To reflect the existing reserve balance, an adjustment of approximately $4.36 million has been made. The resulting net growth-related capital cost included in the D.C. calculations is $33.33 million.

additional facility space, as well as additional fleet and equipment. In total, the estimated gross capital cost of these works is approximately $27.27 million. A benefit to existing deduction of $6.05 million has been made in the calculations. Additionally, approximately $19.16 million has been deducted related to post-period benefits. To reflect the existing reserve fund balance, an adjustment of $345,725 has been made. The resulting net growth-related capital cost included in the D.C. calculations is approximately $1.72 million.

These costs are shared between residential and non-residential growth based on the incremental growth in population to employment over the forecast period. As a result, 79% (approximately $1.36 million) of costs have been allocated to residential development and 21% ($362,000) of costs have been allocated to non-residential development.

5.2.5 Growth-Related Studies (Class of Service)

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 services. With respect to growth-related studies, subsection 7 (3) of the D.C.A. states that:

> "For greater certainty, a development charge by-law may provide for a class consisting of studies in respect of any service listed in subsection 2 (4) whose capital costs are described in paragraphs 5 and 6 of subsection 5 (3)".

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 draft by-law provided herein include a class for growth-related studies. All studies included in the D.C. calculations have been allocated across the different services that impose D.C.s, based on the proportion of the total net growth-related capital costs. The following provides a breakdown of these allocations:

- Services Related to a Highway – 22%
- Fire Protection Services – 10%
- Parks and Recreation Services – 26%
- Library Services – 4%
- Ambulance Services – 1%

- Wastewater Services – 21%
- Water Services – 16%

The list of growth-related studies, as provided in Table 5-6, has an estimated gross capital cost of approximately $1.51 million, including $350,336 related to previously unfunded studies. Deductions of $340,000 recognizing the benefit to existing development and 31,000 recognizing the benefit to non-D.C. services have been made. As a result, approximately $1.14 million in growth-related study costs has been included in the D.C. calculation.

Costs relating to studies have been allocated between residential and non-residential growth based on the incremental growth in population to employment over the forecast period. Consequently, 79% of costs have been allocated to residential development and 21% of costs have been allocated to non-residential development. As a result, approximately $902,100 and $239,800 have been allocated to residential and non-residential development, respectively.

Table 5-3
Infrastructure Cost Included in the Development Charges Calculation
Parks and Recreation Services

Proj. No.	Increased Service Needs Attributable to Anticipated Development 2026 to 2035	BTE Note	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 100%	Non-Residential Share 0%
	Recreation Facilities											
1	New Recreational Centre (2 Ice Pads and 1 Pool) & Convert Annaleise Carr Pool	11	2030	94,077,000	58,419,800		35,657,200	-		35,657,200	35,657,200	-
2	Multi Use Sports Pad - Port Rowan Community Centre	1	2027	200,000	-		200,000	-		200,000	200,000	-
3	Parking Area Expansion - Port Dover Arena	1	2028	200,000	-		200,000	-		200,000	200,000	-
	Parkland Amenities											
4	Dog Park - Port Rowan	1	2029	45,000	-	18,000	27,000	-		27,000	27,000	-
5	Accessible Play Park - Waterford Cedarwood Park	1	2027	440,000	-		440,000	-		440,000	440,000	-
6	Simcoe Soccer Park - Back Area Development	1	2027-2028	550,000	-	150,000	400,000	-		400,000	400,000	-
7	East Field Lighting - McLaughlin Soccer Park	2	2026-2027	120,000	109,800		10,200	-		10,200	10,200	-
8	Simcoe Kinsmen Splash Pad Sun Shade	2	2026	25,000	22,900		2,100	-		2,100	2,100	-
9	Irrigation System - Simcoe Memorial Ball Park	2	2027	42,000	38,400		3,600	-		3,600	3,600	-
10	Kent St. Trail Upgrade - Greater Wellington Park	2	2027	56,000	51,200		4,800	-		4,800	4,800	-
11	Disc Golf Course	1	2027	32,000	-		32,000	-		32,000	32,000	-
12	Disc Golf Course	1	2029	35,000	-		35,000	-		35,000	35,000	-
13	Security Lighting - Delcrest Park	2	2027	30,000	27,400		2,600	-		2,600	2,600	-
14	Port Dover Splash Pad	1	2027	720,000	-	700,000	20,000	-		20,000	20,000	-
	Fleet and Equipment				-		-	-		-	-	-
15	Parks Garbage Truck	1	2027-2030	225,000	-		225,000	-		225,000	225,000	-
16	Area Mowers (2)	1	2031-2035	80,000	-		80,000	-		80,000	80,000	-
17	50 HP Tractor with Loader	1	2031-2035	70,000	-		70,000	-		70,000	70,000	-
18	Trail Groomer/Mower	1	2031-2035	90,000	-		90,000	-		90,000	90,000	-
	Studies											
19	Parks and Recreation Master Plan	15	2030	250,000	62,500		187,500	-		187,500	187,500	-
	Reserve Fund Adjustment									(4,359,359)	(4,359,359)	-
	Total			**97,287,000**	**58,732,000**	**868,000**	**37,687,000**	**-**	**-**	**33,327,641**	**33,327,641**	**-**

Chapter 6
D.C. Calculation

6. D.C. Calculation and Comparison

6.1 D.C. Calculation

This chapter presents the D.C. calculations for the growth-related capital costs identified in Chapter 5. Table 6-1 calculates the proposed County-wide D.C.s to be imposed on anticipated development in the County over the 10-year forecast period. Table 6-2 calculates the proposed County-wide D.C.s to be imposed on anticipated development in the County over the buildout forecast period. Table 6-3 calculates the D.C.s over the proposed urban buildout forecast period.

The calculation for residential development is generated on a per capita basis and is based upon five forms of housing types (single and semi-detached, apartments 2+ bedrooms, bachelor and 1-bedroom apartments, other multiples, and special care/special dwelling units). The non-residential D.C.s have been calculated on a per sq.m of gross floor area basis for non-residential development.

The D.C. eligible costs for each service component are provided in Chapter 5 for all County services/class of services, based on their proposed capital programs.

For the residential calculations, the total cost is divided by the population associated with new units to determine the per capita amount. The D.C.-eligible cost calculations set out in Chapter 5 are based on the forecast new unit population less any decline in the existing population, where applicable. The cost per capita is then multiplied by the average occupancy of the new units (Appendix A, Schedule 4) to calculate the charges in Table 6-1, Table 6-2, and Table 6-3.

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 respective planning periods to calculate a cost per sq.m of G.F.A.

Table 6-4 summarizes the calculated schedule of charges for services updated in this study, reflecting the maximum D.C.s by residential dwelling unit type and non-residential G.F.A. for County-wide and urban services.

Table 6-5 and Table 6-6 compare the total existing charges, including D.C.s for services not updated within this study, to the charges proposed for a single detached residential dwelling unit and per square foot of G.F.A. for non-residential development, respectively.

In total, the proposed charge for a single detached dwelling unit would increase by 246% ($20,231) in the rural area and would increase by 79% ($20,211) in the urban area.

For non-residential development, the proposed D.C. in the rural area would increase by 65% ($26.60 per sq.m. of G.F.A.) relative to the current charge. In the urban area, the proposed D.C. would decrease slightly ($0.33 per sq.m. of G.F.A.) relative to the current charge.

Table 6-1
Norfolk County
Development Charge Calculation
2026-2036

SERVICE/CLASS		2026$ D.C.-Eligible Cost Residential	2026$ D.C.-Eligible Cost Non-Residential	2026$ D.C.-Eligible Cost S.D.U.	2026$ D.C.-Eligible Cost per sq.m
1. Fire Protection Services		$ 8,867,349	$ 2,357,143	$ 3,274	$ 14.99
2. Parks and Recreation Services		$ 33,327,641	$ -	$ 12,308	$ -
3. Library Services		$ 6,188,946	$ -	$ 2,285	$ -
4. Ambulance Services		$ 1,361,810	$ 362,000	$ 503	$ 2.30
5. Growth-Related Studies					
5.1 Fire Protection Services		$ 90,207	$ 23,979	$ 33	$ 0.15
5.2 Ambulance Services		$ 9,021	$ 2,398	$ 3	$ 0.02
5.3 Library Services		$ 36,083	$ 9,592	$ 13	$ 0.06
5.4 Parks and Recreation Services		$ 234,539	$ 62,346	$ 87	$ 0.40
5.5 Services Related to a Highway		$ 198,456	$ 52,754	$ 73	$ 0.34
5.6 Water Services		$ 144,332	$ 38,367	$ 53	$ 0.24
5.7 Wastewater Services		$ 189,436	$ 50,356	$ 70	$ 0.32
TOTAL		**$ 50,647,820**	**$ 2,958,935**	**$ 18,702**	**$ 18.82**
D.C.-Eligible Capital Cost		$ 50,647,820	$ 2,958,935		
10-Year Gross Population/GFA Growth (sq.m)		6,995	157,200		
Cost Per Capita/Non-Residential GFA (sq.m)		**$ 7,241**	**$ 18.82**		
By Residential Unit Type	**P.P.U.**				
Single and Semi-Detached Dwelling	2.583	$ 18,702			
Other Multiples	1.758	$ 12,729			
Apartments - 2 Bedrooms +	1.748	$ 12,657			
Apartments - Bachelor and 1 Bedroom	1.368	$ 9,905			
Special Care/Special Dwelling Units	1.100	$ 7,965			

Table 6-2
Norfolk County
Development Charge Calculation
Buildout

SERVICE/CLASS		2026$ D.C.-Eligible Cost		2026$ D.C.-Eligible Cost	
		Residential	Non-Residential	S.D.U.	per sq.m
6. Services Related to a Highway		$ 94,836,199	$ 25,209,622	$ 9,744	$ 48.71
TOTAL		**$ 94,836,199**	**$ 25,209,622**	**$ 9,744**	**$ 48.71**
D.C.-Eligible Capital Cost		$ 94,836,199	$ 25,209,622		
Buildout Gross Population/GFA Growth (sq.m)		25,140	517,500		
Cost Per Capita/Non-Residential GFA (sq.m)		**$ 3,772**	**$ 48.71**		
By Residential Unit Type	**P.P.U.**				
Single and Semi-Detached Dwelling	2.583	$ 9,744			
Other Multiples	1.758	$ 6,632			
Apartments - 2 Bedrooms +	1.748	$ 6,594			
Apartments - Bachelor and 1 Bedroom	1.368	$ 5,161			
Special Care/Special Dwelling Units	1.10	$ 4,150			

Table 6-3
Norfolk County
Development Charge Calculation
Urban Buildout

SERVICE/CLASS		2026$ D.C.-Eligible Cost		2026$ D.C.-Eligible Cost	
		Residential	Non-Residential	S.D.U.	per sq.m
7. Water Services		$ 70,816,425	$ 17,704,106	$ 7,599	$ 44.50
8. Wastewater Services		$ 92,016,803	$ 23,004,201	$ 9,875	$ 57.83
TOTAL		**$ 162,833,228**	**$ 40,708,307**	**$ 17,474**	**$ 102.33**
D.C.-Eligible Capital Cost		$ 162,833,228	$ 40,708,307		
Urban Buildout Gross Population/GFA Growth (sq.m)		24,070	397,800		
Cost Per Capita/Non-Residential GFA (sq.m)		**$ 6,765**	**$ 102.33**		
By Residential Unit Type	**P.P.U.**				
Single and Semi-Detached Dwelling	2.583	$ 17,474			
Other Multiples	1.758	$ 11,893			
Apartments - 2 Bedrooms +	1.748	$ 11,825			
Apartments - Bachelor and 1 Bedroom	1.368	$ 9,255			
Special Care/Special Dwelling Units	1.100	$ 7,441			

Table 6-4
Norfolk County
Calculated 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	Special Care/Special Dwelling Units	(per m^2 of Gross Floor Area)
County-wide Services/Class of Service:						
Services Related to a Highway	$ 9,744	$ 6,632	$ 6,594	$ 5,161	$ 4,150	$ 48.71
Fire Protection Services	$ 3,274	$ 2,228	$ 2,216	$ 1,734	$ 1,394	$ 14.99
Parks and Recreation Services	$ 12,308	$ 8,377	$ 8,329	$ 6,519	$ 5,242	$ -
Library Services	$ 2,285	$ 1,555	$ 1,546	$ 1,210	$ 973	$ -
Ambulance Services	$ 503	$ 342	$ 340	$ 266	$ 214	$ 2.30
Growth-Related Studies	$ 332	$ 226	$ 225	$ 176	$ 141	$ 1.53
Total County-wide Services/Class of Services	**$ 28,446**	**$ 19,360**	**$ 19,250**	**$ 15,066**	**$ 12,114**	**$ 67.53**
Urban Services						
Water Services	$ 7,599	$ 5,172	$ 5,142	$ 4,025	$ 3,236	$ 44.50
Wastewater Services	$ 9,875	$ 6,721	$ 6,683	$ 5,230	$ 4,205	$ 57.83
Total Urban Services	**$ 17,474**	**$ 11,893**	**$ 11,825**	**$ 9,255**	**$ 7,441**	**$ 102.33**
GRAND TOTAL RURAL AREA	**$ 28,446**	**$ 19,360**	**$ 19,250**	**$ 15,066**	**$ 12,114**	**$ 67.53**
GRAND TOTAL URBAN AREA	**$ 45,920**	**$ 31,253**	**$ 31,075**	**$ 24,321**	**$ 19,555**	**$ 169.86**

Table 6-5
Norfolk County
Comparison of Current and Proposed Residential (Single Detached) D.C.s

Service/Class of Service	Current	Calculated	Difference (Calculated - Current)
County Wide Services/Classes:			
Services Related to a Highway	$ 2,745	$ 9,744	$ 6,999
Fire Protection Services	$ 988	$ 3,274	$ 2,286
Parks and Recreation Services	$ 2,565	$ 12,308	$ 9,743
Parking	$ 217	$ -	$ (217)
Library Services	$ 1,373	$ 2,285	$ 912
Ambulance Services	$ 194	$ 503	$ 309
Growth-Related Studies	$ 133	$ 332	$ 199
Total Municipal Wide Services/Classes	**$ 8,215**	**$ 28,446**	**$ 20,231**
Urban Services:			
Water Services	$ 10,971	$ 7,599	$ (3,372)
Wastewater Services	$ 6,523	$ 9,875	$ 3,352
Total Urban Area Services	**$ 17,494**	**$ 17,474**	**$ (20)**
Grand Total - Rural Area	**$ 8,215**	**$ 28,446**	**$ 20,231**
Grand Total - Urban Area	**$ 25,709**	**$ 45,920**	**$ 20,211**

Table 6-6
Norfolk County
Comparison of Current and Proposed Non-Residential D.C. (per sq.m of G.F.A.)

Service/Class of Service	Current	Calculated	Difference (Calculated - Current)
County Wide Services/Classes:			
Services Related to a Highway	$ 26.15	$ 48.71	$ 22.56
Fire Protection Services	$ 9.63	$ 14.99	$ 5.36
Parks and Recreation Services	$ -	$ -	$ -
Parking	$ 2.03	$ -	$ (2.03)
Library Services	$ -	$ -	$ -
Ambulance Services	$ 1.84	$ 2.30	$ 0.46
Growth-Related Studies	$ 1.28	$ 1.53	$ 0.25
Total Municipal Wide Services/Classes	**$ 40.93**	**$ 67.53**	**$ 26.60**
Urban Services:			
Water Services	$ 80.99	$ 44.50	$ (36.49)
Wastewater Services	$ 48.27	$ 57.83	$ 9.56
Total Urban Area Services	**$ 129.26**	**$ 102.33**	**$ (26.93)**
Grand Total - Rural Area	**$ 40.93**	**$ 67.53**	**$ 26.60**
Grand Total - Urban Area	**$ 170.19**	**$ 169.86**	**$ (0.33)**

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

SERVICE	INCREMENTAL OPERATING EXPENDITURES	INCREMENTAL LIFECYCLE EXPENDITURES	TOTAL ANNUAL EXPENDITURES
Services Related to a Highway	$ 4,972,577	$ 7,802,892	$ 12,775,469
Fire Protection Services	$ 980,938	$ 396,995	$ 1,377,933
Parks and Recreation Services	$ 829,652	$ 861,422	$ 1,691,074
Library Services	$ 285,881	$ 154,883	$ 440,764
Ambulance Services	$ 7,562,648	$ 72,119	$ 7,634,767
Water Services	$ 1,932,744	$ 4,174,691	$ 6,107,435
Wastewater Services	$ 1,760,837	$ 2,163,550	$ 3,924,387
Total	**$ 18,325,277**	**$ 15,626,552**	**$ 33,951,829**

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 County prepared an A.M.P. in 2025 for its existing assets; with a high level consideration of future growth-related assets for services included in the D.C. calculations. To ensure legislative compliance and complement the existing A.M.P. review, the asset management requirement for the D.C. is separately provided below.

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, the present infrastructure gap and associated funding plan have not been considered in the analysis below. Therefore, 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 may require financing from municipal financial resources (i.e., taxation, rates, fees, etc.) has been presented as an annual debt charge amount based on 20-year financing.

2. Lifecycle costs for the 2026 D.C. capital works 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 incremental annual expenditures are approximately $71.78 million. The share of these expenditures related to the growth component of the infrastructure is approximately $38.46 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 estimated at approximately $56.14 million. This amount, combined with the existing operating revenues of $295.05 million, will provide annual revenues of $351.19 by the end of the period.

6. In consideration of the above, the capital plan is deemed to be financially sustainable, as shown in Table D-1.

Table D-1
Norfolk County
Asset Management – Future Expenditures and Associated Revenues
2026$

Asset Management - Future Expenditures and Associated Revenues	Total
Expenditures (Annualized)	
Annual Debt Payment on Non-Growth Related Capital[1]	$ 33,325,381
Annual Debt Payment on Post Period Capital[2]	$ 4,503,538
Lifecycle:	
Annual Lifecycle - Municipal-wide Services	$ 9,288,311
Annual Lifecycle - Urban Services	$ 6,338,241
Incremental Operating Costs (for D.C. Services)	$ 18,325,277
Total Expenditures	**$ 71,780,748**
Revenue (Annualized)	
Total Existing Revenue[3]	$ 295,052,707
Incremental Tax and Non-Tax Revenue (User Fees, Fines, Licences, etc.)	$ 56,136,484
Total Revenues	**$ 351,189,191**

[1] Non-Growth Related component of Projects
[2] Interim Debt Financing for Post Period Benefit
[3] As per Sch. 10 of FIR

SCHEDULE “B”

TO BY-LAW NO. 2026-XXX

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	Special Care/Special Dwelling Units	(per m^2 of Gross Floor Area)
County-wide Services/Class of Service:						
Services Related to a Highway	$ 9,744	$ 6,632	$ 6,594	$ 5,161	$ 4,150	$ 48.71
Fire Protection Services	$ 3,274	$ 2,228	$ 2,216	$ 1,734	$ 1,394	$ 14.99
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Urban Services						
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GRAND TOTAL URBAN AREA	**$ 45,920**	**$ 31,253**	**$ 31,075**	**$ 24,321**	**$ 19,555**	**$ 169.86**