

Development Charges Background Study

Town of Lincoln

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List of Acronyms and Abbreviations

A.M.P.	Asset management plan
C.B.C.	Community Benefits Charge
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
LPAT	Local Planning Appeal Tribunal
LPPL	Lincoln Pelham Public Library Board
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 Lincoln 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 divided by growth to provide the D.C.

3. Subsequent to the passage of the Town's 2018 D.C. By-law, the Town undertook a D.C. Update Study in 2022 to pass an amending D.C. By-law to incorporate a number of changes to the D.C.A. as a result of the following Acts (details of each Act are provided in Chapter 1 of this report):

    - Bill 108: *More Homes, More Choice Act, 2019*
    - Bill 138: *Plan to Build Ontario Together Act, 2019*
    - Bill 197: *COVID-19 Economic Recovery Act, 2020*
    - Bill 213: *Better for People, Smarter for Business Act, 2020*

    Since that time, the Province introduced another set of revisions to the D.C.A. through Bill 23: *More Homes Built Faster Act, 2022*. Bill 23 was first introduced on October 25, 2022, and received Royal Assent on November 28, 2022. It is noted that, as of the time of writing, the Province has announced (on December 13, 2023) potential changes to the phase-in requirements and the removal of studies as eligible capital costs. The details of these changes will be forthcoming in early 2024 and Watson will monitor and advise as to the nature of these changes. A summary of the changes provided from Bill 23 are outlined below (further details are provided in Chapter 1 of this report):

    - Additional Residential Unit Exemption: Allowance of a third unit as-of-right;
    - Removal of Housing as an Eligible D.C. Service;
    - New Statutory Exemptions for Affordable Units, Attainable Units, and Affordable Inclusionary Zoning Units;
      Note: Bill 134: *Affordable Homes and Good Jobs Act, 2023* was released on September 28, 2023 which proposes a new definition of "affordable" under the D.C.A. and receive Royal Assent on December 4, 2023:
        - Owned unit (lesser of): cost is less than 30% of the 60th percentile of income for households in the municipality or 90% of the average purchase price as defined in a new Bulletin.
        - Rental unit (lesser of): rent is less than 30% of the 60th percentile of income for rental households or average market rent set out in a new Bulletin.

      The exemptions for Affordable Units and Attainable Unit exemptions are not currently in force. These exemptions will be in force upon proclamation and through the release of the Provincial bulletin. Should the Province

release further information before the D.C. by-law is passed, the Town can amend the D.C. study accordingly.

- New Statutory Exemption: Non-Profit Housing;
- Historical Level of Service extended to previous 15-year period instead of the previous 10-year period;
- Capital Cost definition revised to remove studies and prescribe services for which land or an interest in land will be restricted (nothing prescribed to date);
- Mandatory Phase-in of a D.C. passed after January 1, 2022, 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.
- D.C. By-law expiry will be a maximum of 10 years after the date the by-law comes into force;
- D.C. for Rental Housing developments to receive a discount as follows:
  - Three or more bedrooms – 25% reduction;
  - Two bedrooms – 20% reduction; and
  - All other bedroom quantities – 15% reduction.
- Maximum Interest Rate for Installments and Determination of Charge for Eligible Site Plan and Zoning By-law Amendment Applications to be set at the average prime rate plus 1%; and
- Requirement to Allocate Funds Received – municipalities are required to spend or allocate at least 60% of their reserve fund at the beginning of the year for water, wastewater, and services related to a highway.

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 (2023 to 2032), 20-year (2023 to 2043), and urban 20-year (2023 to 2043) periods.

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

Measure	10 Year 2023-2032	20 Year 2023-2043	Urban 20 Year 2023-2043
(Net) Population Increase	6,195	12,515	11,710
Residential Unit Increase	3,612	7,210	6,910
Non-Residential Gross Floor Area Increase (sq.ft.)	583,700	1,003,300	834,300

5. On October 1, 2018, the Town of Lincoln passed By-law 2018-93 under the D.C.A. The by-law imposes D.C.s on residential and non-residential uses. This by-law was amended via By-law 2022-30. The Town is undertaking a D.C. public process and anticipates passing a new by-law on April 15, 2024, with the mandatory public meeting on February 20, 2024.

6. The Town's D.C. currently in effect (as of January 1, 2023) is $33,735 for single detached dwelling units for full services. The non-residential charges are as follows: industrial charge is $91.33 per sq.m, commercial is $219.27 per sq.m, and institutional is $155.90 per sq.m. Additionally, area-specific charges for Campden (stormwater) are $18,511 for a single detached dwelling unit. As the Town's current D.C. by-law is set to index on January 1, 2024, these charges are anticipated to increase by 6.57%.

7. This report has undertaken a recalculation of the charges based on future identified needs (presented in Schedule ES-3 and ES-4 for residential and non-residential). Charges have been provided on a Town-wide basis for all services excluding water, wastewater, and stormwater services, which have been provided on an urban-wide basis. The corresponding single-detached unit charge for full services is $44,568. The corresponding non-residential charges (based on a per square metre of building area) for full services are as follows: primary charge is $34.77 per sq.m, industrial charge is $130.89 per sq.m, commercial is $314.52 per sq.m, and institutional is $232.93 per sq.m. With respect to the area-specific charges for Campden (stormwater) the amount is

calculated to be $18,776 for a single detached dwelling unit. These rates are submitted to Council for their 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 6-5. 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	$365,128,443
Less: Benefit to existing development	$124,789,779
Less: Post planning period benefit	$39,494,300
Less: Ineligible re: Level of Service	$542,960
Less: Grants, subsidies and other contributions	$6,130,040
Net costs to be recovered from development charges	**$194,171,365**

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), $131.46 million (or an annual amount of $13.15 million) will need to be contributed from taxes and rates, or other sources. With respect to the post period benefit amount of $39.49 million, it will be included in subsequent D.C. study updates to reflect the portion of capital that benefits growth in the post period D.C. forecasts.

Based on the above table, the Town plans to spend $365.13 million over the life of the by-law, of which $194.17 million (53%) is recoverable from D.C.s. Of this net amount, $176.43 million is recoverable from residential development and $17.74 million from non-residential development. It is noted also that any exemptions or reductions in the charges would reduce this recovery further.

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

The following services are calculated based on an urban 20-year forecast:

- Water Services;
- Wastewater Services; and
- Stormwater Services.

The following services are calculated based on a 20-year forecast:

- Services Related to a Highway – Roads and Related;
- Public Works (Facilities and Fleet);
- Fire Protection Services; and
- Library Services.

The following services are calculated based on a 10-year forecast to 2032:

- Parks and Recreation Services.

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 directions will refine the draft D.C. by-law which is appended in Appendix G. These decisions may include:

- adopting the charges and policies recommended herein;
- considering additional exemptions to the by-law; 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).

Table ES-3
Schedule of Development Charges

Service/Class of Service	RESIDENTIAL					NON-RESIDENTIAL (per sq.m of Gross Floor Area)			
	Single and Semi-Detached Dwelling	Multiples	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	Special Care/Special Dwelling Units	Primary	Commercial	Industrial	Institutional
Town-wide Services/Class of Service:									
Services Related to a Highway	17,428	14,422	12,333	7,991	6,680	23.57	141.33	58.88	104.73
Fire Protection Services	3,643	3,015	2,578	1,670	1,396	4.95	29.49	12.27	21.85
Parks and Recreation Services	9,645	7,981	6,825	4,423	3,697	5.70	34.12	14.21	25.30
Library Services	914	756	647	419	350	0.54	3.55	1.51	2.58
Total Town-wide Services/Class of Services	**31,630**	**26,174**	**22,383**	**14,503**	**12,123**	**34.77**	**208.50**	**86.86**	**154.46**
Urban Services									
Stormwater Drainage and Control Services	2,083	1,724	1,474	955	798	-	17.11	7.10	12.70
Wastewater Services	4,902	4,057	3,469	2,248	1,879	-	40.15	16.68	29.71
Water Services	5,953	4,926	4,213	2,730	2,282	-	48.76	20.24	36.06
Total Urban Services	**12,938**	**10,707**	**9,156**	**5,933**	**4,959**	**-**	**106.02**	**44.02**	**78.47**
Total Town-Wide + Urban	**44,568**	**36,881**	**31,539**	**20,436**	**17,082**	**34.77**	**314.52**	**130.89**	**232.93**

Table ES-4
Schedule of Development Charges – Campden Area Specific

Service/Class of Service	RESIDENTIAL					NON-RESIDENTIAL (per sq.m of Gross Floor Area)			
	Single and Semi-Detached Dwelling	Multiples	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	Special Care/Special Dwelling Units	Primary	Commercial	Industrial	Institutional
Campden Area-Specific									
Stormwater Drainage	18,776	15,538	13,287	8,609	7,196	-	-	-	-
Campden Area-Specific	**18,776**	**15,538**	**13,287**	**8,609**	**7,196**	**-**	**-**	**-**	**-**



Report

Chapter 1
Introduction

1. Introduction

1.1 Purpose of this Document

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

The Town retained Watson & Associates Economists Ltd. (Watson), to undertake the D.C. study process throughout 2023. Watson worked with Town staff in preparing the D.C. analysis and policy recommendations.

This D.C. background study, containing 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, in the first instance, 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 G).

In addition, the report is designed to set out sufficient background on the legislation (Chapter 4), Lincoln'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. is scheduled for February 20, 2024. 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 December 22, 2023.

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 Lincoln

Schedule of Study Milestone	Dates
1. Data collection, staff review, engineering work, D.C. calculations and policy work	February to November 2023
2. Public release of final D.C. Background study and proposed by-law	December 22, 2023
3. Public meeting advertisement placed in newspaper(s)	By January 30, 2024
4. Public meeting of Council	February 20, 2024
5. Council considers adoption of background study and passage of by-law	April 15, 2024
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.: *Bill 108, 138, 197, and 213*

1.3.1 *Bill 108: More Homes, More Choice Act – An Act to Amend Various Statutes with Respect to Housing, Other Development, and Various Matters*

On May 2, 2019, the Province introduced Bill 108, which proposed changes to the D.C.A. The Bill was introduced as part of the Province's "More Homes, More Choice: Ontario's Housing Supply Action Plan." The Bill received Royal Assent on June 6, 2019.

While having received Royal Assent, many of the amendments to the D.C.A. would not come into effect until they are proclaimed by the Lieutenant Governor (many of these changes were revised through Bill 197). At the time of writing, the following provisions have been proclaimed:

- Effective January 1, 2020, rental housing and institutional developments will pay D.C.s in six equal annual payments commencing at occupancy. Interest may be charged on the instalments, and any unpaid amounts may be added to the property and collected as taxes. As per Bill 23, non-profit housing developments are now exempt from paying D.C.s, however, prior to Bill 23, and as a result of Bill 108, non-profit housing developments paid D.C.s in 21 equal annual payments. Effective January 1, 2020, the D.C. amount for all developments occurring within 2 years of a Site Plan or Zoning By-law Amendment planning approval (for application submitted after this section is proclaimed), shall be determined based on the D.C. in effect on the day of Site Plan or Zoning By-law Amendment application. If the development is not proceeding via these planning approvals, then the amount is determined as of the date of issuance of a building permit.

On February 28, 2020, the Province released updated draft regulations related to the D.C.A. and the Planning Act. A summary of the changes that were to take effect upon proclamation by the Lieutenant Governor is provided below:

Changes to Eligible Services – Prior to Bill 108, the D.C.A. provided a list of ineligible services whereby municipalities could include growth related costs for any service that was not listed. With Bill 108, the changes to the D.C.A. would now specifically list the

services that are eligible for inclusion in the by-law. Further, the initial list of eligible services under Bill 108 was limited to "hard services", with the "soft services" being removed from the D.C.A. These services would be considered as part of a new community benefits charge (discussed below) imposed under the Planning Act. As noted in the next section this list of services has been amended through Bill 197.

Mandatory 10% deduction - The amending legislation would have removed the mandatory 10% deduction for all services that remain eligible under the D.C.A.

Remaining Services to be Included in a New Community Benefits Charge (C.B.C.) Under the Planning Act - It was proposed that a municipality may, by by-law, impose a C.B.C. against land to pay for the capital costs of facilities, services and matters required because of development or redevelopment in the area to which the by-law applies. The C.B.C. was proposed to include formerly eligible D.C. services that are not included in the above listing, in addition to parkland dedication and bonus zoning contributions.

1.3.2 Bill 138: Plan to Build Ontario Together Act, 2019

On November 6, 2019, the Province released Bill 138 which provided further amendments to the D.C.A. and Planning Act. This Bill received Royal Assent on December 10, 2019, and was proclaimed which resulted in sections related to the D.C.A. (schedule 10) becoming effective on January 1, 2020. The amendments to the D.C.A. included removal of instalment payments for commercial and industrial developments that were originally included in Bill 108.

1.3.3 Bill 197: COVID-19 Economic Recovery Act, 2020

In response to the global pandemic that began affecting Ontario in early 2020, the Province released Bill 197 which provided amendments to a number of Acts, including the D.C.A. and Planning Act. This Bill also revised some of the proposed changes identified in Bill 108. Bill 197 was tabled on July 8, 2020, received Royal Assent on July 21, 2020, and was proclaimed on September 18, 2020. The following provides a summary of the changes:

1.3.3.1 D.C. Related Changes

List of D.C. Eligible Services

- As noted above, under Bill 108 some services were to be included under the D.C.A. and some would be included under the C.B.C. authority. Bill 197, however, revised this proposed change and has included all services (with some exceptions) under the D.C.A. These services are as follows:
    - Water supply services, including distribution and treatment services;
    - Wastewater services, including sewers and treatment services.
    - Storm water drainage and control services.
    - Services related to a highway.
    - Electrical power services.
    - Toronto-York subway extension.
    - Transit services.
    - Waste diversion services.
    - Policing services.
    - Fire protection services.
    - Ambulance services.
    - Library services.
    - Long-term Care services.
    - Parks and Recreation services, but not the acquisition of land for parks.
    - Public Health services.
    - Childcare and early years services.
    - Housing services (no longer eligible as per Bill 23).
    - Provincial Offences Act services.
    - Services related to emergency preparedness.
    - Services related to airports, but only in the Regional Municipality of Waterloo.
    - Additional services as prescribed.

Classes of Services – D.C.

Pre-Bill 108/197 legislation (i.e., D.C.A., 1997) allowed for categories of services to be grouped together into a minimum of two categories (90% and 100% services).

The Act (as amended) repeals and replaces the above with the four following subsections:

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

Note: An initial consideration of "class" appears to mean any group of services.

Mandatory 10% Deduction

As well, the removal of the 10% deduction for soft services under Bill 108 has been maintained.

As a result of the passage of Bill 197, and subsequent proclamation on September 18, 2020, this report has provided the D.C. calculations without the 10% mandatory deduction.

1.3.3.2 C.B.C. Related Changes

C.B.C. Eligibility

The C.B.C. is limited to lower-tier and single-tier municipalities; upper-tier municipalities will not be allowed to impose this charge.

1.3.3.3 Combined D.C. and C.B.C. Impacts

D.C. vs. C.B.C. Capital Cost

- A C.B.C. may be imposed with respect to the services listed in s. 2 (4) of the D.C.A. (eligible services), "provided that the capital costs that are intended to be

funded by the community benefits charge are not capital costs that are intended to be funded under a development charge by-law."

1.3.4 Bill 213: Better for People, Smarter for Business Act, 2020

On December 8, 2020, Bill 213 received Royal Assent. One of the changes of the Bill that took effect upon Royal Assent included amending the Ministry of Training, Colleges and Universities Act by introducing a new section that would exempt the payment of D.C.s for developments of land intended for use by a university that receives operating funds from the Government. As a result, this mandatory exemption will be included in the D.C. by-law.

1.4 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 amends a number of pieces of legislation including the Planning Act and the D.C.A. It is noted that, as of the time of writing, the Province has announced (on December 13, 2023) potential changes to the phase-in requirements and the removal of studies as eligible capital costs. The details of these changes will be forthcoming in early 2024 and Watson will monitor and advise as to the nature of these changes. The following provides a summary of the changes to the D.C.A.:

1.4.1 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 creation of the greater of one unit or 1% of the existing residential units will be exempt from a 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.

1.4.2 Removal of Housing as an Eligible D.C. Service

Housing services are removed as an eligible service. Municipalities with by-laws that include a charge for housing services can no longer collect for this service.

1.4.3 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.

1.4.4 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.
- 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.

Further to the above, Bill 134: *Affordable Homes and Good Jobs Act, 2023* was released on September 28, 2023 which proposes a new definition of "affordable" under the D.C.A. and receive Royal Assent on December 4, 2023:

- Owned unit (lesser of): cost is less than 30% of the 60th percentile of income for households in the municipality or 90% of the average purchase price as defined in a new Bulletin
- Rental unit (lesser of): rent is less than 30% of the 60th percentile of income for rental households or average market rent set out in a new Bulletin

Note: the above exemptions are not currently in force. These exemptions will be in force upon proclamation and revisions to the regulations. The bulletin has yet to be published as at the time of writing this report.

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

1.4.5 Historical Level of Service Extended to Previous 15-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.

1.4.6 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.

1.4.7 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.

1.4.8 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.

1.4.9 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.

1.4.10 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.

1.4.11 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.

1.4.12 Requirement to Allocate Funds Received

Annually, beginning in 2023, municipalities will be 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.

Chapter 2
Current Town of Lincoln D.C. Policies

2. Current Town of Lincoln D.C. Policies

2.1 Schedule of Charges

On October 1, 2018, the Town of Lincoln passed By-law, 2018-93 under the D.C.A. This by-law was amended via By-law 2022-30.

These by-laws impose D.C.s for residential and non-residential uses. The table below provides the rates currently in effect, as of January 1, 2023.

Table 2-1
Town of Lincoln
Current D.C. Rates
January 1, 2023

Service	Residential ($ per Unit)					Non-Residential ($ per sq.m. of Gross Floor Area)		
	Single & Semi Detached	Multiples	Apartments 2 Bedrooms +	Apartments Bachelor and 1 Bedroom	Special Care/Special Dwelling Units	Commercial	Industrial	Institutional
Town-Wide Services:								
Services Related to a Highway	12,002	9,699	8,082	4,929	4,043	92.95	38.95	66.57
Fire Protection Services	1,978	1,598	1,333	812	666	15.55	6.47	10.95
Parks and Recreation Services	9,775	7,899	6,582	4,015	3,291	11.33	4.60	8.09
Library Services	682	551	459	280	230	0.75	0.50	0.62
Growth Studies	2,095	1,694	1,410	861	706	14.94	6.35	10.70
Total Town-Wide Services	**26,532**	**21,441**	**17,866**	**10,897**	**8,936**	**135.52**	**56.87**	**96.93**
Urban Services:								
Stormwater Drainage and Control Services	2,263	1,830	1,526	929	761	43.43	17.92	30.48
Wastewater Services	3,419	2,763	2,303	1,405	1,151	28.00	11.44	19.66
Water Services	1,521	1,230	1,024	624	512	12.32	5.10	8.83
Total Urban Services	**7,203**	**5,823**	**4,853**	**2,958**	**2,424**	**83.75**	**34.46**	**58.97**
Grand Total Town + Urban	**33,735**	**27,264**	**22,719**	**13,855**	**11,360**	**219.27**	**91.33**	**155.90**
Campden Area Specific:								
Stormwater Drainage	18,511	14,957	12,464	7,603	6,232	-	-	-

2.2 Services Covered

The following services are covered under By-law 2018-93, as amended:

- Services Related to a Highway;
- Fire Protection Services;
- Parks and Recreation Services;
- Library Services;
- Growth Studies;
- Stormwater Drainage and Control Services;
- Stormwater Drainage (Campden);
- Wastewater Services; and

- Water Services.

2.3 Timing of D.C. Calculation and Payment

Development charges shall be calculated and payable in full in money or by provision of services as may be agreed upon, or by credit granted under the Act, on the date that the first building permit is issued in relation to a building or structure on land to which a development charge applies.

2.4 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]

2.5 Redevelopment Allowance

In the case of the re-development involving the demolition and replacement of all or part of a building or structure:

1) a redevelopment credit shall be allowed, provided that the singular and certain parcel of land was improved by occupied structures within the last five years prior to the issuance of the building permit required by the development, and the building permit for the development has been issued within five years from the date the demolition permit has been issued; and

2) if a development on a singular and certain parcel of land involves the demolition and replacement of a building or structure, or the conversion from one principal use to another, a redevelopment credit shall be allowed equivalent to:

[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.

a. the number of dwelling units demolished/converted multiplied by the applicable residential development charge in place at the time the development charge is payable, and/or

b. the gross floor area of the building demolished/ converted multiplied by the current non-residential development charge in place at the time the development charge is payable.

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 following non-statutory exemptions are provided under By-law 2018-93, as amended:

- lands, buildings, or structures used or to be used for a place of worship or for the purposes of a cemetery or burial ground exempt from taxation under the Assessment Act, R.S.O. 1990, c.A.31, as amended;
- the development of non-residential farm buildings for farming activities;
- the development of a farm help house within a farm building;
- granny flats;
- parking structures;
- elevators and elevator machine rooms; and
- canopies.

Chapter 3
Anticipated Development in the Town of Lincoln

3. Anticipated Development in the Town of Lincoln

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 (2023 to 2033), and a longer-term (2023 to 2043) 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 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:

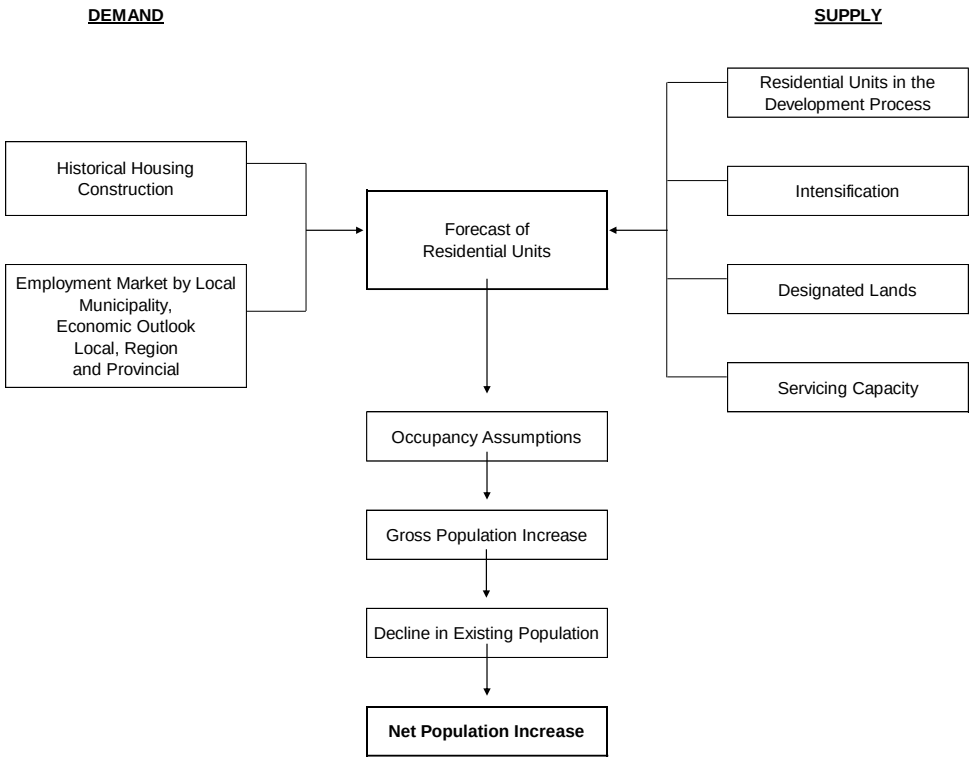
- Niagara Official Plan, November 4, 2022;
- Niagara Region Official Plan, PDS 17-2022, 2051 Land Needs Assessment, June 2022, Hemson Consulting Ltd.;
- Town of Lincoln Official Plan, Approved November 2016 and Consolidated December 2018;
- Town of Lincoln 2018 Development Charges Background Study Consolidated Report, November 30, 2018, and 2022 Development Charges Update Study, March 1, 2022, by Watson & Associates Economists Ltd.
- 2011, 2016 and 2021 population, household and employment Census data;
- Historical residential building permit data over the 2013 to 2022 period;
- Residential and non-residential supply opportunities as identified by Town of Lincoln staff; and
- Discussions from Town staff regarding anticipated residential and non-residential development in the Town of Lincoln.

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, population in the Town of Lincoln (excluding census undercount) is anticipated to reach approximately 32,360 by mid-2033 and 38,680 by mid-2043, resulting in an increase of approximately 6,200 and 12,520 persons, respectively. [1]

Figure 3-1
Population and Household Forecast Model



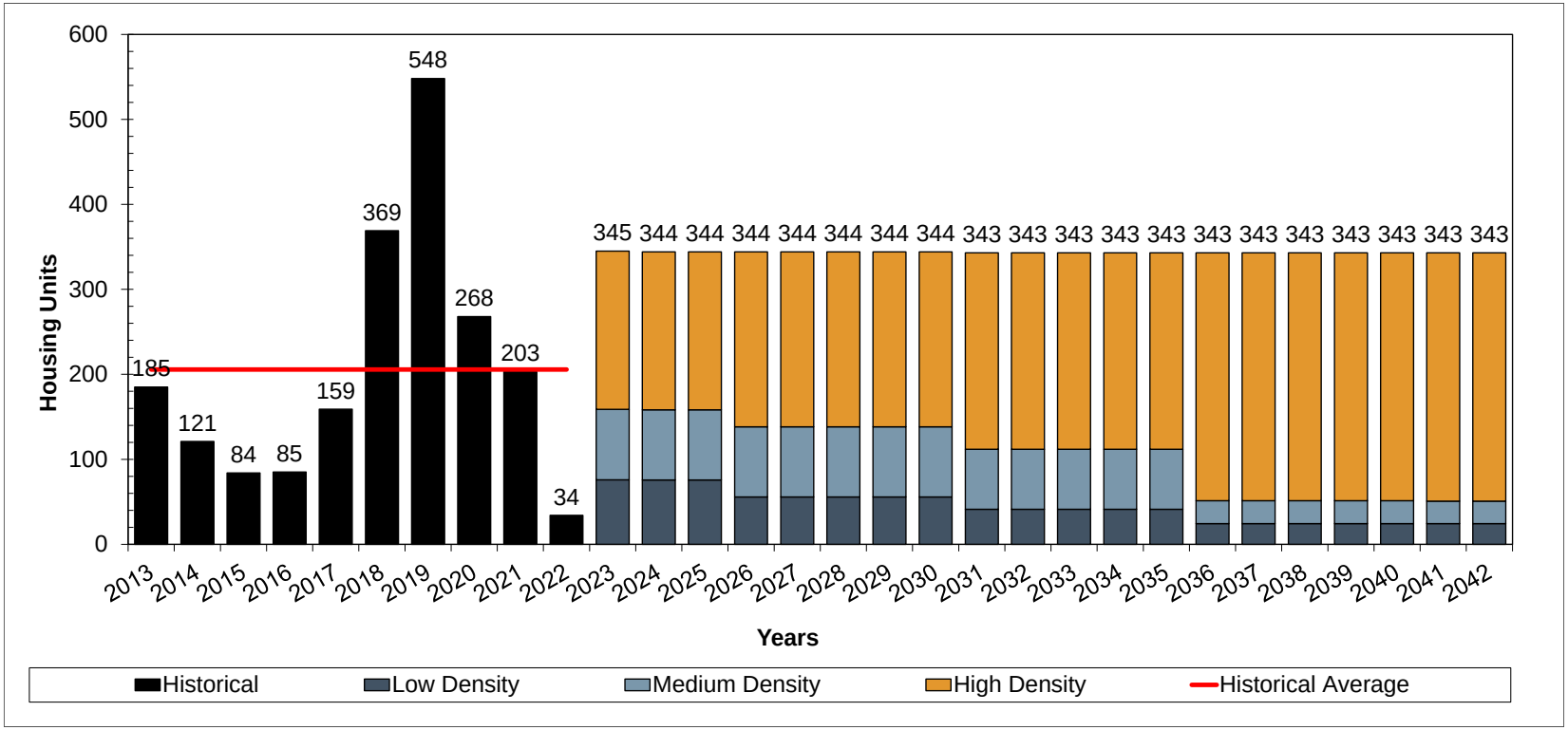
[1] The population figures used in the calculation of the 2023 D.C. exclude the net Census undercount, which is estimated at approximately 2.5%. Population figures presented herein have been rounded.

Table 3-1
Town of Lincoln
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*	23,060	22,487	782	21,705	6,675	920	486	79	8,160	711	2.756
	Mid 2016	24,390	23,787	837	22,950	6,985	1,160	505	65	8,715	761	2.729
	Mid 2021	26,370	25,719	779	24,940	7,350	1,485	665	55	9,555	708	2.692
Forecast	*Mid 2023*	26,830	26,169	794	25,375	7,457	1,564	716	55	9,792	722	2.672
	Mid 2033	33,190	32,364	984	31,380	8,045	2,366	2,765	55	13,231	895	2.446
	Mid 2043	39,670	38,684	1,169	37,515	8,339	2,766	5,501	55	16,661	1,063	2.322
Incremental	**Mid 2011 - Mid 2016**	**1,330**	**1,300**	**55**	**1,245**	**310**	**240**	**19**	**-14**	**555**	**50**	
	Mid 2016 - Mid 2021	**1,980**	**1,932**	**-58**	**1,990**	**365**	**325**	**160**	**-10**	**840**	**-53**	
	Mid 2021 - Mid 2023	**460**	**450**	**15**	**435**	**107**	**79**	**51**	**0**	**237**	**14**	
	Mid 2023 - Mid 2033	**6,360**	**6,195**	**190**	**6,005**	**588**	**802**	**2,049**	**0**	**3,439**	**173**	
	Mid 2023 - Mid 2043	**12,840**	**12,515**	**375**	**12,140**	**882**	**1,202**	**4,785**	**0**	**6,869**	**341**	

[1] Population includes the Census undercount estimated at approximately 2.5% and has been rounded.
[2] Includes townhouses and apartments in duplexes.
[3] Includes studio, 1-bedroom, and 2-bedroom+ apartment units.
Notes:
Numbers may not add due to rounding.
Source: Derived from Niagara Region Official Plan, PDS 17-2022, 2051 Land Needs Assessment, June 2022, Hemson Consulting Ltd., and discussions with Town of Lincoln staff regarding servicing and land supply by Watson & Associates Economists Ltd.

Figure 3-2
Township of Lincoln
Annual Housing Forecast [1]



[1] Growth forecast represents calendar year.
Source: Historical housing activity derived from Town of Lincoln building permit data, 2013 to 2022.

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

1. Unit Mix (Appendix A – Schedules 1, 6 and 7)

    - The housing unit mix for the Town was derived from a detailed review of historical development activity (as per Schedule 7), as well as active residential development applications (as per Schedule 6) and discussions with Town staff regarding anticipated development trends for the Town of Lincoln.
    - Based on the above indicators, the 2023 to 2043 household growth forecast for the Town is comprised of a unit mix of 13% low density units (single detached and semi-detached), 17% medium density (multiples except apartments) and 70% high density (studio, 1-bedroom and 2-bedroom apartments).

2. Geographic Location of Residential Development (Appendix A – Schedule 2)

    - Schedule 2 summarizes the anticipated amount, type, and location of development by area for the Town of Lincoln
    - In accordance with forecast demand and available land supply, the amount and percentage of forecast housing growth between 2023 and 2043 by development location is summarized below.

Table 3-2
Town of Lincoln
Geographic Location of Residential Development

Development Location	Amount of Housing Growth, 2023 to 2043	Percentage of Housing Growth, 2023 to 2043
Beamsville	2,900	42%
Prudhommes	2,920	42%
Campden	120	2%
Remaining Urban Area	630	9%

Development Location	Amount of Housing Growth, 2023 to 2043	Percentage of Housing Growth, 2023 to 2043
Total Urban Area	**6,570**	**96%**
Rural Area	**300**	**4%**
Town of Lincoln	**6,870**	**100%**

Note: Figures may not sum precisely due to rounding.

3. 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 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.

4. Population in New Units (Appendix A – Schedules 3, 4 and 5)

    - The number of housing units to be constructed by 2043 in the Town of Lincoln over the forecast period is presented in Table 3-1. Over the 2023 to 2043 forecast period, the Town is anticipated to average approximately 685 new housing units per year.
    - Institutional population [1] is anticipated to increase by approximately 380 people between 2023 to 2043.
    - Population in new units is derived from Schedules 3, 4 and 5, which incorporate historical development activity, anticipated units (see unit mix discussion) and average persons per unit (P.P.U.) by dwelling type for new units.
    - Schedule 8a 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 Lincoln. Due to data limitations high density P.P.U. data was derived from the Region of Niagara. The total calculated

[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.

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: 2.883
- Medium density: 2.161
- High density: 1.763

5. Existing Units and Population Change (Appendix A – Schedules 3, 4, and 5)

- Existing households for mid-2023 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 3).
- The change in average occupancy levels for existing housing units is calculated in Schedules 3 through 5.[1] The forecast population change in existing households over the 2023 to 2043 forecast period is forecast to decline by approximately 1,680.

6. Employment (Appendix A – Schedules 10a, 10b and 10c)

- The employment projections 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.
- 2016 employment data [2],[3] (place of work) for the Town of Lincoln is outlined in Schedule 10a. The 2016 employment base is comprised of the following sectors:

[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.
[2] 2016 employment is based on Statistics Canada 2016 Place of Work Employment dataset by Watson & Associates Economists Ltd.
[3] 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.

    - 1,145 primary (12%);
    - 1,130 work at home employment (12%);
    - 2,700 industrial (28%);
    - 2,670 commercial/population-related (28%); and
    - 1,945 institutional (20%).
- The 2016 employment by usual place of work, including work at home, is 9,590. An additional 1,3100 employees have been identified for the Town of Lincoln in 2016 that have no fixed place of work (N.F.P.O.W.).[1]
- Total employment, including work at home and N.F.P.O.W. for the Town of Lincoln is anticipated to reach approximately 13,300 by mid-2033 and 14,360 by mid-2043. This represents an employment increase of approximately 1,330 for the 10-year forecast period and 2,390 for the longer-term forecast period.
- Schedule 10b, 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 N.F.P.O.W. employees have been removed from the D.C.A. employment forecast and calculation.
- Total employment for the Town of Lincoln (excluding work at home and N.F.P.O.W. employment) is anticipated to reach approximately 9,990 by mid-2033 and 10,710 by mid-2043. This represents an employment

[1] 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."

increase of approximately 900 for the 10-year forecast period and 1,630 for the longer-term forecast period. [1]

7. Non-Residential Sq.ft. Estimates (G.F.A.), Appendix A – Schedule 10b)

    - Square footage estimates were calculated in Schedule 10b based on the following employee density assumptions:
        - 3,000 sq.ft. per employee for primary;
        - 1,200 sq.ft. per employee for industrial;
        - 500 sq.ft. per employee for commercial/population-related; and
        - 675 sq.ft. per employee for institutional employment.
    - The Town-wide incremental G.F.A. is anticipated to increase by 383,700 sq.ft. over the 10-year forecast period and 1,003,300 sq.ft. over the longer-term forecast period.
    - In terms of percentage growth, the 2023 to 2043 incremental G.F.A. forecast by sector is broken down as follows:
        - Primary – 14%
        - industrial – 14%;
        - commercial/population-related – 44%; and
        - institutional – 28%.

8. Geographic Location of Non-Residential Development (Appendix A, Schedule 10c)

    - Schedule 10c summarizes the anticipated amount, type and location of non-residential development by servicing area for the Town of Lincoln by area.
    - The amount and percentage of forecast total non-residential growth between 2023 and 2043 by development location is summarized below.

[1] G.F.A. and employment associated within special care institutional dwellings treated as residential, resulting in an institutional employment difference between Schedules 10a and 10b. Total employment growth in Schedule 10b (excluding work at home and N.F.P.O.W. employment) has been downwardly adjusted to account for institutional employment associated with special care facilities. Total employment in Schedule 10b is anticipated to reach approximately 9,900 by mid-2033 and 10,530 by mid-2043.

Table 3-3
Town of Lincoln
Geographic Location of Non-Residential Development

Development Location	Amount of Non-Residential G.F.A. (sq.ft.), 2023 to 2043	Percentage of Non-Residential G.F.A., 2023 to 2043
Beamsville	567,600	57%
Prudhommes	239,900	24%
Campden	0	0%
Remaining Urban Area	26,700	3%
Total Urban Area	**834,300**	**83%**
Rural Area	**169,000**	**17%**
Town of Lincoln	**1,003,300**	**100%**

Note: Figures may not sum precisely due to rounding

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

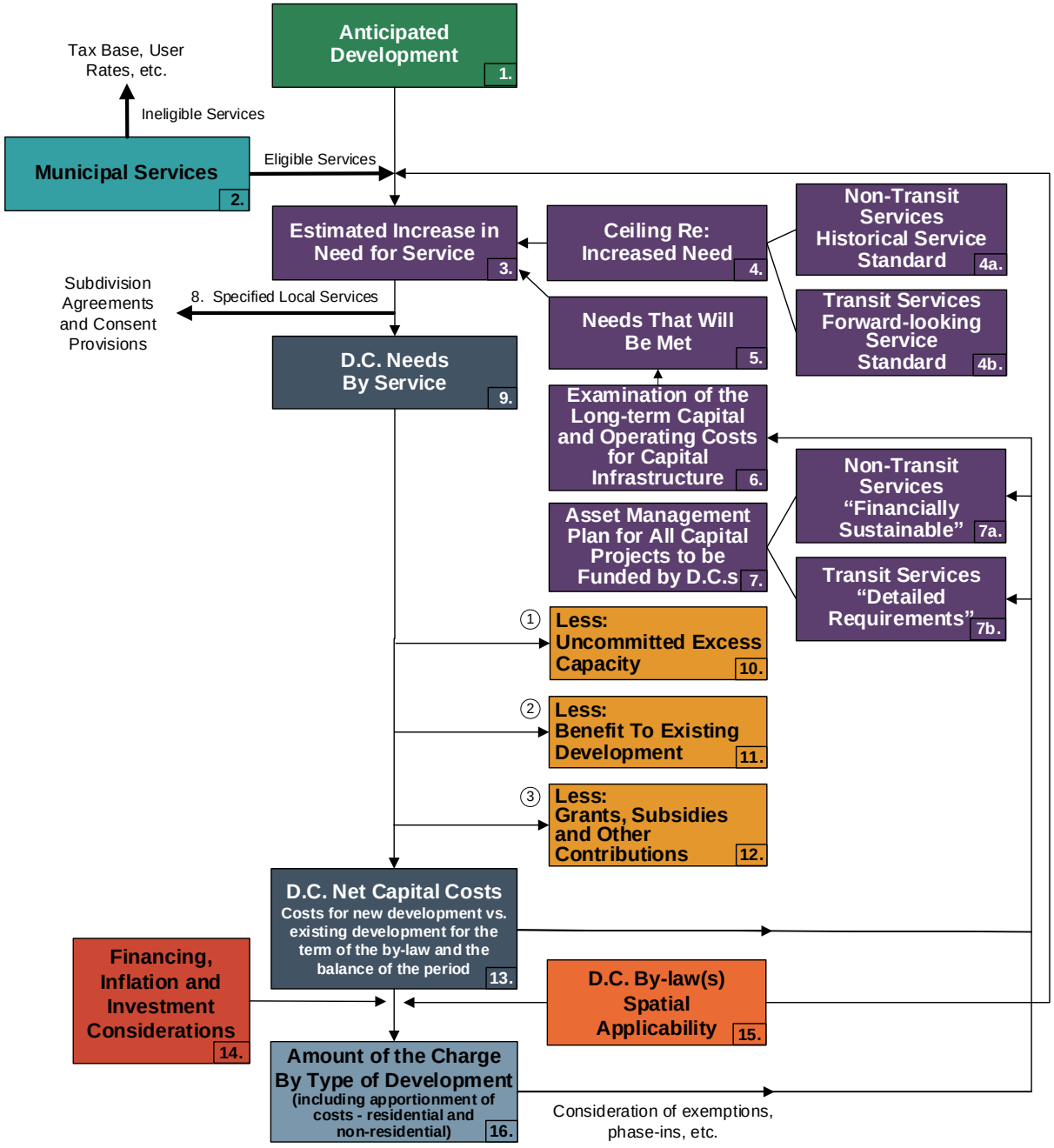


Table 4-1
Categories of Municipal Services to be Addressed as Part of the Calculation

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
	Ineligible	2.3 Municipal parking spaces - indoor	0
	Ineligible	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	100
	n/a	2.8 Airport	100
3. Stormwater Drainage and Control Services	Yes	3.1 Main channels and drainage trunks	100
	Yes	3.2 Channel connections	100
	Yes	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 pumpers, aerials and rescue 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
	Yes	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
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
	Yes	7.2 Library vehicles[1]	100
	Yes	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	n/a	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	n/a	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
	n/a	13.3 Waste diversion facilities	100
	n/a	13.4 Waste diversion vehicles and equipment[1]	100
14. Policing Services	n/a	14.1 Policing detachments	100
	n/a	14.2 Policing rolling stock[1]	100
	n/a	14.3 Small equipment and gear	100
15. Homes for the Aged	n/a	15.1 Homes for the aged 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. Health	n/a	17.1 Health department space	100
	n/a	17.2 Health department vehicles[1]	100
18. Social Housing	n/a	18.1 Social housing space	0
19. Provincial Offences Act (P.O.A.)	n/a	19.1 P.O.A. space	100
20. Social Services	Ineligible	20.1 Social service space	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 %
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	Ineligible 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 24.2 Interest on money borrowed to pay for growth-related capital	0 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; and

e) 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. Outstanding credit obligations have been included 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 do not include 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, 2022, are shown below:

Table 4-2
Summary of Development Charges Reserve Fund Balances
As of December 31, 2022

Service	Ending Balance as of December 31, 2022	Commitments / Adjustments	Adjusted Totals
Services Related to a Highway	5,362,243	(1,547,470)	3,814,773
Fire Protection Services	(749,664)	(90,000)	(839,664)
Parks and Recreation Services	(1,938,181)	-	(1,938,181)
Library Services	230,961	-	230,961
Stormwater Drainage and Control Services	(3,688,132)	(249,640)	(3,937,772)
Wastewater Services	898,709	(199,330)	699,379
Water Services	866,154	-	866,154

*Note: The Town also has a balance of ($423,683) in the Growth Studies D.C. Reserve Fund and $103,204 in the Parking Spaces D.C. Reserve Fund, however these are no longer D.C. eligible services.

Note: Amounts in brackets are deficit balances.

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.

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.
        i. An identification of the portion of the total estimated capital cost relating to the transit services that would benefit,
        ii. the anticipated development over the 10-year period immediately following the preparation of the background study, or
        iii. 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 have local transit services, and in the near future does not intend to consider the implementation of any local transit services. Therefore, the above calculations and reporting requirements are not required.

4.14 Mandatory Phase-in of a D.C.

As described in Chapter 1, all D.C. by-laws passed after January 1, 2022, the charge must be phased-in relative to the maximum charge that could be imposed under the by-law. The phase-in for the first 5-years that the by-law is in force, is 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.

As noted in section 1.4, as of the time of writing, the Province has announced (on December 13, 2023) potential changes to the phase-in requirements. The details of these changes will be forthcoming in early 2024 and Watson will monitor and advise as to the nature of these changes.

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 (note that this is not required for stormwater, water, or wastewater); and
- the infrastructure cost calculation, which determines the potential D.C. recoverable cost.

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 Lincoln's D.C. Calculation

This section evaluates the development-related capital requirements for parks and recreation services over a Town-wide 10-year planning period from 2023 to 2032.

5.2.1 Parks and Recreation Services

The Town currently has 244.63 acres of parkland within its jurisdiction. The parkland consists of various neighbourhood, community, destination, sports parks, natural and open space, and parks within schools. The Town's level of service over the historical 15-year period (2008-2022) equals an average of 10 acres of parkland per 1,000 population, or an investment of $1,611 per capita. Over the forecast period the Town would be eligible to collect approximately $9.98 million from D.C.s for parkland development.

With respect to recreation facilities, there are currently 11 facilities provided by the Town including the Jordan Arena, Lincoln Centre, and Fleming Memorial Arena/Centre, etc. In total, these facilities provide the Town with 122,474 sq.ft. of recreation facility space. Based on the inventory of space over the historical 15-year period (2008 to 2022), the Town has provided an average of approximately 4.64 sq.ft. of space per capita or an investment of $2,472 per capita. Over the forecast period the Town would be eligible to collect approximately $15.32 million from D.C.s for recreation facility space.

The Town also maintains and operates a fleet of 96 vehicles and equipment, which has an estimated replacement value of approximately $1.98 million. This results in a calculated average level of service for the historical 15-year period of $82 per capita, providing a D.C. eligible amount over the forecast period of $506,132.

In total, the Town is eligible to collect approximately $25.80 million for parks and recreation services.

Based on the projected growth over the 2023 to 2032 forecast period, the Town has identified future capital needs totaling approximately $59.33 million, with approximately $24.20 million benefiting existing development and approximately $10.39 million being attributed to growth outside the 10-year forecast period. These capital needs include various parkland development projects, park naturalizations, Victoria waterfront / Prudhommes municipal facility space, new office space at Town Hall, and the parks portion of a new works yard, etc. A further deduction of $635,040 has been made to recognize the Region's contribution and a grant the Town received for the Sho'arishon Park (Jordan Hollow) project. Recoveries of $119,199 and approximately $1.94 million were added to the calculations to recognize outstanding credits and the Town's reserve fund deficit, respectively. Therefore the total net growth capital cost included in the D.C. for parks and recreation services is approximately $26.16 million.

As the predominant users of parks and recreation tend to be residents of the Town, the forecast growth-related costs have been allocated 95% to residential development and 5% to non-residential development.

Table 5-1
Infrastructure Cost Included in the Development Charges Calculation
Parks and Recreation Services

Prj.No	Increased Service Needs Attributable to Anticipated Development 2023-2032	Timing (year)	Gross Capital Cost Estimate (2023$)	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 95%	Non-Residential Share 5%
1	Charles Daley Park	2027-2029	3,650,000	-		3,650,000	2,445,500		1,204,500	1,144,275	60,225
2	Prudhommes Waterfront Park	2027-2029	7,000,000	-		7,000,000	-		7,000,000	6,650,000	350,000
3	Hilary Bald Park	2033+	4,948,400	1,237,100		3,711,300	3,711,300		-	-	-
4	Meadowood Park	2033+	727,700	545,800		181,900	181,900		-	-	-
5	Beamsville Lions Park	2030	2,000,000	-		2,000,000	1,500,000		500,000	475,000	25,000
6	Naturalization Park Development	2026-2028	150,000	-		150,000	112,500		37,500	35,625	1,875
7	Provision for Additional Vehicles and Equipment	2023-2032	1,500,000	-		1,500,000	-		1,500,000	1,425,000	75,000
8	Victoria Waterfront / Prudhommes Precinct Municipal Service Location	2023	390,000	-		390,000	-		390,000	370,500	19,500
9	New Office Space (Town Hall) - Parks and Recreation Potion	2028-2032	4,224,000	1,170,900		3,053,100	2,449,900		603,200	573,040	30,160
10	New Works Yard - Parks and Recreation Portion	2028-2032	10,440,000	4,422,900		6,017,100	3,738,700		2,278,400	2,164,480	113,920
11	Jordan Lions Park Renewal	2030	20,120,000	3,018,000		17,102,000	10,060,000		7,042,000	6,689,900	352,100
12	Sho'arishon Park (Jordan Hollow)	2023-2024	718,040	-		718,040	-	635,040	83,000	78,850	4,150
13	New Tandem Landscape Trailer	2025	10,500	-		10,500	-		10,500	9,975	525
14	New Kubota Mowers (2)	2025-2030	38,000	-		38,000	-		38,000	36,100	1,900
15	Campden Park Construction	2026-2027	500,000	-		500,000	-		500,000	475,000	25,000

Table 5-1 (Continued)
Infrastructure Cost Included in the Development Charges Calculation
Parks and Recreation Services

Prj.No	Increased Service Needs Attributable to Anticipated Development 2023-2032	Timing (year)	Gross Capital Cost Estimate (2023$)	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 95%	Non-Residential Share 5%
16	Fleming Centre Land Debenture - Principal	2023	144,507	-		144,507	-		144,507	137,282	7,225
17	Fleming Centre Land Debenture - Interest (Discounted)	2023	5,419	-		5,419	-		5,419	5,148	271
18	Fleming Centre Construction Debenture - Principal	2023	2,365,486	-		2,365,486	-		2,365,486	2,247,212	118,274
19	Fleming Centre Construction Debenture - Interest (Discounted)	2023	396,382	-		396,382	-		396,382	376,563	19,819
	Outstanding Credit		119,199	-		119,199	-		119,199	113,239	5,960
	Reserve Fund Adjustment		1,938,181	-		1,938,181	-		1,938,181	1,841,271	96,909
	Total		**61,385,815**	**10,394,700**	**-**	**50,991,115**	**24,199,800**	**635,040**	**26,156,275**	**24,848,461**	**1,307,814**

5.3 Service Levels and 20-Year Capital Costs for Lincoln's D.C. Calculation

This section evaluates the development-related capital requirements for services related to a highway – roads and related, public works (facilities and fleet), fire services, and library services over a Town-wide 20-year planning period from 2023 to 2043.

5.3.1 Services Related to a Highway

Roads and Related

The Town of Lincoln currently owns and maintains:

- 218 km of 2-lane rural roads;
- 74 km of 2-lane urban roads;
- 58 vehicular bridges;
- 10 culverts greater than 3m; and
- 10 culverts less than 3m.

The level of service provided over the historical 15-year period translates to an average investment of $54,500 per capita and a maximum D.C. eligible amount of approximately $682.07 million for recovery over the forecast period.

The Town has identified future capital needs totaling approximately $151.42 million of which approximately $56.90 million is attributable to existing development. These capital projects include road reconstructions, upgrades, sidewalks, a traffic light, and bridge and culvert replacements. A deduction of $843,800 has been made for the share of the projects that benefit growth outside the forecast period. A deduction of approximately $3.81 million has been made from the calculations to reflect the balance in the D.C. reserve fund. Additionally deductions of $542,960 and approximately $2.98 million have been made to account for the amount the Town has previously spent and grants the Town has received for these projects, respectively. The resulting net growth-related amount of approximately $86.35 million is being included in the D.C. calculations.

The residential/non-residential capital cost allocation for service related to a highway – roads and related is based on the ratio of the anticipated population and employment

growth over the urban 20-year forecast period. This results in 90% being allocated to residential development and 10% to non-residential development.

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

Prj. No	Increased Service Needs Attributable to Anticipated Development 2023-2043	Timing (year)	Gross Capital Cost Estimate (2023$)	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 90%	Non-Residential Share 10%
1	23rd St. (Culp Rd. to Menno St.)	2033-2035	2,000,000	-		2,000,000	600,000		1,400,000	1,260,000	140,000
2	4th Ave (19th St. to Jordan Rd.)	2030-2032	4,400,000	-		4,400,000	1,320,000		3,080,000	2,772,000	308,000
3	Aberdeen Rd. (King St. to Hillside Dr.)	2024	4,372,000	-		4,372,000	2,028,500	315,000	2,028,500	1,825,650	202,850
4	Bartlett Rd. (King St. to South Service Rd.)	2027-2029	14,550,000	-	56,390	14,493,610	7,246,800		7,246,810	6,522,129	724,681
5	Campden Rd (Urban Boundary)	2030-2032	2,970,000	-		2,970,000	742,500		2,227,500	2,004,750	222,750
6	Glendale (King to Rittenhouse)	2039-2042	1,037,500	-		1,037,500	1,037,500		-	-	-
7	Greenlane Road Reconstruction (Lincoln Ave to Bartlett Rd)	2025-2027	9,000,000	-		9,000,000	-		9,000,000	8,100,000	900,000
8	William St. Neighbourhood Reconstruction	2026-2028	9,087,500	-		9,087,500	4,543,800		4,543,700	4,089,330	454,370
9	Hillside Dr. (Ashby to Aberdeen)	2024	1,225,000	-	74,146	1,150,854	345,300		805,554	724,998	80,555
10	Lincoln Av Road Reconstruction (Oakwood to South Service Rd)	2024	8,106,350	-	44,291	8,062,059	3,153,500	1,755,000	3,153,559	2,838,203	315,356
11	King St Sidewalks & Streetscape (Vineland) (Town's Share)	2025	5,500,000	-		5,500,000	4,950,000		550,000	495,000	55,000
12	Menno St Road Reconstruction (23rd to Victoria)	2031-2032	2,310,000	-		2,310,000	1,155,000		1,155,000	1,039,500	115,500
13	Greenlane Reconstruction Phase 1 (Lincoln Ave to King St. includes MUP on King)	2025	12,393,821	-	165,426	12,228,395	2,830,800	905,000	8,492,595	7,643,335	849,259
14	Greenlane Ph2&Ph3 Reconstruction (Konkle-Bartlett)	2025	9,860,000	-		9,860,000	2,465,000		7,395,000	6,655,500	739,500
15	Durham Rd Upgrade to Industrial Standard (King St to South Service Rd)	2024	3,853,757	-	37,882	3,815,875	954,000		2,861,875	2,575,688	286,188
16	Union Rd Upgrade to Industrial Standard (Bartlett Rd to Ontario St)	2030	2,612,500	-		2,612,500	2,090,000		522,500	470,250	52,250
17	Provision for road improvements as a result of agri-tourism	2023-2042	4,975,000	-		4,975,000	-		4,975,000	4,477,500	497,500

Table 5-2 (Continued)
Infrastructure Cost Included in the Development Charges Calculation
Services Related to a Highway – Roads and Related

Prj. No	Increased Service Needs Attributable to Anticipated Development 2023-2043	Timing (year)	Gross Capital Cost Estimate (2023$)	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 90%	Non-Residential Share 10%
18	Red Maple Ave Road Reconstruction (Bridgeport Dr to Jordan Road)	2023-2026	2,350,000	-	164,824	2,185,176	721,100		1,464,076	1,317,668	146,408
19	North Service Road Sidewalk & Streetscaping (Rural project with Town cost share assumed at 50%) - West of Prudhommes to Victoria Avenue	2026-2031	2,362,500	-		2,362,500	-		2,362,500	2,126,250	236,250
20	Enhanced Road Directional Signage	2024-2025	118,800	-		118,800	59,400		59,400	53,460	5,940
21	Greenlane - Victoria Avenue to Bartlett Road (widen for AT - key east/west connector and bring it up to hotmix standard) (Includes culvert work)	2027-2030	2,500,000	-		2,500,000	625,000		1,875,000	1,687,500	187,500
22	Rose Ave and Hillview Drive (Rose Ave to King Street)	2035-2037	1,037,500	-		1,037,500	103,800		933,700	840,330	93,370
23	Hixon Street Road Reconstruction (Hillside to South Limits)	2039-2042	2,000,000	750,000		1,250,000	500,000		750,000	675,000	75,000
24	Thirty Road from King Street to South Limit	2028	4,500,000	-		4,500,000	4,050,000		450,000	405,000	45,000
25	19th St. (St. Johns Drive to King Street)	2029-2032	1,900,000	-		1,900,000	570,000		1,330,000	1,197,000	133,000
26	19th St WM & Road Reconstruction (4th-Red Maple)	2030-2033	4,070,000	-		4,070,000	1,221,000		2,849,000	2,564,100	284,900
27	23rd Street (Menno St to King St)	2028-2031	3,125,000	-		3,125,000	1,562,500		1,562,500	1,406,250	156,250
28	Jordan Station Rd Reconstruction & WM Replacement	2029	3,201,000	-		3,201,000	1,408,400		1,792,600	1,613,340	179,260
	Traffic Lights										
29	Bartlett Rd. @ John St.	2025-2026	450,000	-		450,000	45,000		405,000	364,500	40,500
	Sidewalks										
30	Ontario St. E/S (150m South of SSR to Greenlane)	2030	187,500	-		187,500	18,800		168,700	151,830	16,870
31	Mountain St (Cassandra to Hillside)	2023-2028	196,875	-		196,875	19,700		177,175	159,458	17,718

Table 5-2 (Continued)
Infrastructure Cost Included in the Development Charges Calculation
Services Related to a Highway – Roads and Related

Prj. No	Increased Service Needs Attributable to Anticipated Development 2023-2043	Timing (year)	Gross Capital Cost Estimate (2023$)	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 90%	Non-Residential Share 10%
32	Victoria Ave (West Side Culp to 140m South of CNR Tracks)	2033	290,625	-		290,625	145,300		145,325	130,793	14,533
33	King St (North Side 125m east of Cherry Heights to Bartlett Rd)	2030	80,000	-		80,000	8,000		72,000	64,800	7,200
34	King Street (South Side Urban Limit to Nineteenth Street)	2024	150,000	-		150,000	-		150,000	135,000	15,000
35	Fly Rd Campden New s/w extending the current east limits (north Side)	2028-2030	225,000	-		225,000	45,000		180,000	162,000	18,000
36	Edelheim Road Sidewalk Construction (Extension from existing to Hixon)	2035-2040	150,000	75,000		75,000	-		75,000	67,500	7,500
37	Miller Av Sidewalk Construction West Side (Menno to North Limit)	2035-2040	75,000	18,800		56,200	37,500		18,700	16,830	1,870
	Bridges			-			-				
38	Seventeenth St Bridge Replacement	2030	1,039,200	-		1,039,200	935,300		103,900	93,510	10,390
39	Balls Falls Truss Bridge Replacement	2033	2,300,000	-		2,300,000	2,070,000		230,000	207,000	23,000
40	21st Street Bailey Bridge Replacement	2033	4,600,000	-		4,600,000	4,140,000		460,000	414,000	46,000
41	Henry Avenue Pedestrian Bridge	2033	172,500	-		172,500	155,300		17,200	15,480	1,720
42	Tamarac Avenue Pedestrian Bridge	2029	230,000	-		230,000	138,000		92,000	82,800	9,200
43	West Avenue Pedestrian Bridge	2029	230,000	-		230,000	138,000		92,000	82,800	9,200
44	John Street Rigid Frame Bridge Replacement	2026-2027	345,000	-		345,000	310,500		34,500	31,050	3,450
45	John Street Rigid Frame Bridge Replacement	2029-2030	230,000	-		230,000	207,000		23,000	20,700	2,300
46	Bartlett Rd #26 Bridge Upgrades (Primary Road)	2025-2028	734,800	-		734,800	183,700		551,100	495,990	55,110
	Culverts (Greater than 3m)										
47	Eleventh St Culvert Replacement #20109, 450m south of King Street	2033	532,600	-		532,600	479,300		53,300	47,970	5,330

Table 5-2 (Continued)
Infrastructure Cost Included in the Development Charges Calculation
Services Related to a Highway – Roads and Related

Prj. No	Increased Service Needs Attributable to Anticipated Development 2023-2043	Timing (year)	Gross Capital Cost Estimate (2023$)	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 90%	Non-Residential Share 10%
48	**Culverts (Less than 3m)**										
49	John Street and Sann Road Intersection Cross Culvert Replacement	2025-2026	287,500	-		287,500	258,800		28,700	25,830	2,870
50	Cross culvert replacement at 4294 John Street	2025-2026	345,000	-		345,000	310,500		34,500	31,050	3,450
51	Greenlane and Maple Grove Intersection Cross Culvert Upgrade -Inter-Community Secondary Priority Loop	2028-2029	230,000	-		230,000	-		230,000	207,000	23,000
52	Cherry Avenue and Greenlane Intersection Cross Culvert	2027	230,000	-		230,000	207,000		23,000	20,700	2,300
53	John St - Intersection of Maple Grove Road Cross Culvert Replacement -Inter-Community Secondary Priority Loop	2025-2026	230,000	-		230,000	207,000		23,000	20,700	2,300
54	4066 Twenty-First St Cross Culvert Replacement	2027	207,000	-		207,000	186,300		20,700	18,630	2,070
55	John St - 3675 John Street Cross Culvert Replacement	2025-2026	69,000	-		69,000	62,100		6,900	6,210	690
56	Cherry Avenue - 3801 Cherry Avenue Cross Culvert Replacement	2023	57,500	-		57,500	51,800		5,700	5,130	570
57	Cherry Avenue - 3900 Cherry Avenue Cross Culvert Replacement	2029	57,500	-		57,500	51,800		5,700	5,130	570
58	Twenty First Street - 50m North of Glen Road Cross Culvert Replacement	2023	225,000	-		225,000	202,500		22,500	20,250	2,250
	Debt/Financing Costs										
59	Jordan Village Growth-Related Principal	2023	5,023,125	-		5,023,125	-		5,023,125	4,520,813	502,313
60	Jordan Village Discounted Interest	2023	2,174,292	-		2,174,292	-		2,174,292	1,956,863	217,429
61	Lincoln Ave. Discounted Interest	2023	1,443,535	-		1,443,535	-		1,443,535	1,299,182	144,354
62	Aberdeen Rd Discounted Interest	2023	749,713	-		749,713	-		749,713	674,742	74,971
63	Durham Rd Reconstruction Discounted Interest	2024	1,193,149	-		1,193,149	-		1,193,149	1,073,834	119,315
64	Greenlane Rd Discounted Interest	2026	1,260,421	-		1,260,421	-		1,260,421	1,134,379	126,042
	Reserve Fund Adjustment						3,814,773		(3,814,773)	(3,433,296)	(381,477)
	Total		**151,420,063**	**843,800**	**542,960**	**150,033,303**	**60,712,873**	**2,975,000**	**86,345,430**	**77,710,887**	**8,634,543**

Public Works (Facilities and Fleet)

The Town provides approximately 24,544 sq.ft. of facility space, and 85 vehicles and equipment. The average level of investment provided over the historical 15-year period was $766 which results in a D.C. eligible amount of approximately $9.58 million.

Based on the anticipated growth in the Town over the forecast period, approximately $47.79 million in facility space and vehicles have been identified. Capital projects include the public works portion of new office space at Town Hall, a new works yard, pickup trucks, new sidewalk clearing machines, etc. A deduction for the amount that benefits the existing development of approximately $20.20 million has been included. Additionally, a deduction of approximately $18.16 million has been included for the share of the projects that benefit growth outside the forecast period. After all deductions, the net growth-related D.C. recoverable amount of approximately $9.43 million has been included in the D.C. calculations.

The residential/non-residential capital cost allocation for service related to a highway – public works (facilities and fleet) is based on the ratio of the anticipated population and employment growth over the long-term forecast period. This results in 90% being allocated to residential development and 10% to non-residential development.

Table 5-3
Infrastructure Cost Included in the Development Charges Calculation
Services Related to a Highway – Public Works (Facilities and Fleet)

Prj. No	Increased Service Needs Attributable to Anticipated Development 2023-2043	Timing (year)	Gross Capital Cost Estimate (2023$)	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 90%	Non-Residential Share 10%
1	New Office Space (Town Hall) - Public Works Portion	2028-2032	16,544,000	7,097,400		9,446,600	7,444,800		2,001,800	1,801,620	200,180
2	New Works Yard - Public Works Portion	2028-2032	26,760,000	11,062,600		15,697,400	12,577,200		3,120,200	2,808,180	312,020
3	New Single Axle Snow Plow Truck (Smaller Size) (2)	2026-2030	700,000	-		700,000	175,000		525,000	472,500	52,500
4	New sidewalk snow clearing machines (3)	2025-2030	750,000	-		750,000	-		750,000	675,000	75,000
5	New roads pickup trucks (3)	2025-2030	195,000	-		195,000	-		195,000	175,500	19,500
6	New 4x4 Pickup Truck w plow attachment/sander	2025	100,000	-		100,000	-		100,000	90,000	10,000
7	Small Sidewalk Sweeper	2025	178,000	-		178,000	-		178,000	160,200	17,800
8	Gradall	2030	400,000	-		400,000	-		400,000	360,000	40,000
9	Excavator with wheels	2035	350,000	-		350,000	-		350,000	315,000	35,000
10	Tandem Dump Truck	2028	400,000	-		400,000	-		400,000	360,000	40,000
11	Snow Blower Attachment for Backhoe	2030	25,000	-		25,000	-		25,000	22,500	2,500
12	Asphalt Paver	2028	150,000	-		150,000	-		150,000	135,000	15,000
13	Float Trailer	2035	50,000	-		50,000	-		50,000	45,000	5,000
14	Hotbox	2035	50,000	-		50,000	-		50,000	45,000	5,000
15	Trackless	2025	250,000	-		250,000	-		250,000	225,000	25,000
16	HydroVac Truck	2030	661,000	-		661,000	-		661,000	594,900	66,100
17	F-450 Truck	2030	180,000	-		180,000	-		180,000	162,000	18,000
18	Steamer Trailer	2025	28,000	-		28,000	-		28,000	25,200	2,800
19	Golf Cart (Sidewalk Insepctions)	2025	15,000	-		15,000	-		15,000	13,500	1,500
	Total		**47,786,000**	**18,160,000**	**-**	**29,626,000**	**20,197,000**	**-**	**9,429,000**	**8,486,100**	**942,900**

5.3.2 Fire Services

The Town of Lincoln currently operates its fire services from four (4) facilities with 27,530 sq.ft. of facility space, providing for a per capita average level of service of 1.05 sq.ft. per capita or $985 per capita. This level of service provides the Town with a maximum D.C. eligible amount for recovery over the forecast period of approximately $12.32 million.

The fire department has a current inventory of 21 vehicles. The inventory provided over the previous 15-year period results in a calculated average level of service of 0.80 vehicles per 1,000 population, and an average level of investment of $543 per capita. This level of service provides for a D.C.-eligible amount of approximately $6.80 million over the forecast period.

In addition to vehicles, the Town also provides 1,263 items of small equipment and gear for use in fire services, with a total value of approximately $3.61 million. This results in a calculated average level of service for the historical 15-year period of $106 per capita, providing for a D.C.-eligible amount over the forecast period of approximately $1.33 million for small equipment and gear.

Based on the above, the maximum D.C.-eligible amount for recovery over the 2023 to 2051 forecast period for fire services is approximately $20.45 million.

To service new development, the Town has identified future capital needs totaling approximately $31.45 million, including the need for replacing and expanding the Vineland/Prudhommes and Beamsville South fire stations, a new safety training trailer, additional aerial, pumper, squad, and prevention vehicles, and equipment for new fire fighters. Of this amount, deductions of approximately $9.23 million and $2.20 million have been made for the amount that benefits the existing development and for the share of the projects that benefit growth outside the forecast period, respectively. Additionally, $839,664 has been included to recover the current reserve fund deficit, resulting in a net growth-related amount of approximately $20.02 million for inclusion in the D.C. calculations.

These costs are shared between residential and non-residential development based on the population to employment ratio over the forecast period, resulting in 90% being allocated to residential development and 10% being allocated to non-residential development.

Table 5-4
Infrastructure Cost Included in the Development Charges Calculation
Fire Services

Prj. No	Increased Service Needs Attributable to Anticipated Development 2023-2043	Timing (year)	Gross Capital Cost Estimate (2023$)	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 90%	Non-Residential Share 10%
1	Replace and Expand Fire Station & EOC (Vineland/Prudhommes)	2023-2025	12,000,000	-		12,000,000	3,640,600		8,359,400	7,523,460	835,940
2	Replace and Expand Fire Station (Beamsville South)	2028-2029	11,000,000	2,200,000		8,800,000	5,500,000		3,300,000	2,970,000	330,000
3	New Fire Safety Training Trailer	2025	180,000	-		180,000	90,000		90,000	81,000	9,000
4	Additional Aerial Truck (Prudhommes) - with equipment	2027	3,600,000	-		3,600,000	-		3,600,000	3,240,000	360,000
5	Additional Pumper (Beamsville South) - with equipment	2023-2024	1,100,000	-		1,100,000	-		1,100,000	990,000	110,000
6	Additional Squad Truck (Vineland) - with Equipment	2028	400,000	-		400,000	-		400,000	360,000	40,000
7	Additional SCBA (16)	2023-2026	148,800	-		148,800	-		148,800	133,920	14,880
8	Additional Station Air Compressor	2025	90,000	-		90,000	-		90,000	81,000	9,000
9	Additional Auto Extrication Equipment (4)	2024-2031	80,000	-		80,000	-		80,000	72,000	8,000
10	Additional Thermal Imaging Camera (2)	2025-2031	25,000	-		25,000	-		25,000	22,500	2,500
11	Additional SCBA Bottles (48)	2023-2031	96,000	-		96,000	-		96,000	86,400	9,600
12	Additional SCBA Masks (24)	2025-2031	19,200	-		19,200	-		19,200	17,280	1,920
13	Portable Pump (2)	2024-2031	16,000	-		16,000	-		16,000	14,400	1,600
14	Bunker Gear & Protective Clothing (48)	2025-2031	278,400	-		278,400	-		278,400	250,560	27,840
15	Multi Gas Detectors (2)	2024-2031	13,000	-		13,000	-		13,000	11,700	1,300
16	Training Officer Vehicle	2024	75,000	-		75,000	-		75,000	67,500	7,500
17	Additional Pumper (Vineland) - with Equipment	2030-2031	1,100,000	-		1,100,000	-		1,100,000	990,000	110,000
18	Additional Prevention Vehicle	2030	85,000	-		85,000	-		85,000	76,500	8,500

Table 5-4 (Continued)
Infrastructure Cost Included in the Development Charges Calculation
Fire Services

Prj. No	Increased Service Needs Attributable to Anticipated Development 2023-2043	Timing (year)	Gross Capital Cost Estimate (2023$)	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 90%	Non-Residential Share 10%
19	Vehicle Radio Repeaters (2)	2024-2031	70,000	-		70,000	-		70,000	63,000	7,000
20	Additional Firefighter Pagers (24)	2025-2031	28,800	-		28,800	-		28,800	25,920	2,880
	Financing Costs			-							
21	Pumper Truck Financing	2025	203,833	-		203,833	-		203,833	183,449	20,383
	Reserve Fund Adjustment		839,664	-		839,664			839,664	755,698	83,966
	Total		**31,448,697**	**2,200,000**	**-**	**29,248,697**	**9,230,600**	**-**	**20,018,097**	**18,016,287**	**2,001,810**

5.3.3 Library Services

The Town currently operates its library services out of the Moses F. Rittenhouse and Fleming branches, providing a total of 15,100 sq.ft. in library space. The Town also utilizes a library van, valued at approximately $60,000. Over the past 15 years, the Town has sustained a current level of service average of 0.56 sq.ft. of facility space, and 3.40 collection materials per capita. Including facilities, vehicles, and collection materials (e.g., books, electronic collections, public computers, etc.), the level of service provided is $527.27 per capita. When applied over the forecast period, this average level of service translates into a D.C.-eligible amount of approximately $6.60 million.

As of January 1, 2023, the library services for the Town of Lincoln and Town of Pelham will be operated by the Lincoln Pelham Public Library Board (LPPL). For future capital needs, collection materials will be shared between the two municipalities, with 58% of the cost assigned to Lincoln, and 42% being assigned to Pelham. With respect to facilities, each municipality will be responsible for their own infrastructure. For Lincoln, the LPPL has identified a need to expand Pelham's library services based on the forecasted growth over the next 20 years. The LPPL has identified the need for a book locker for Prudhommes, a book mobile, approximately a 7,000 sq.ft expansion to the Moses F. Rittenhouse branch, and a provision for new materials and equipment totalling approximately $6.78 million. A deduction of $230,961 has been made from the calculations to reflect the balance in the D.C. reserve fund. Additionally, a deduction of approximately $1.79 million has been made for the share of the projects anticipated to benefit growth outside the forecast period. This results in a net growth-related amount of approximately $4.76 million being included in the D.C. calculations.

While library usage is predominately residential based, there is some use of the facilities by non-residential users, for the purpose of research. To acknowledge this use of the growth-related capital costs have been allocated 95% residential development and 5% non-residential development.

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

Prj.No	Increased Service Needs Attributable to Anticipated Development 2023-2043	Timing (year)	Gross Capital Cost Estimate (2023$)	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 95%	Non-Residential Share 5%
1	Book Locker - Prudhommes	2027	90,000	-		90,000	-		90,000	85,500	4,500
2	Fleming Centre Land Debenture - Principal	2023	25,501	-		25,501	-		25,501	24,226	1,275
3	Fleming Centre Land Debenture - Interest (Discounted)	2023	956	-		956	-		956	908	48
4	Fleming Centre Construction Debenture - Principal	2023	417,439	-		417,439	-		417,439	396,567	20,872
5	Fleming Centre Construction Debenture - Interest (Discounted)	2023	69,950	-		69,950	-		69,950	66,452	3,497
6	Provision for New Materials and Equipment	2023-2032	464,000	-		464,000	-		464,000	440,800	23,200
7	Moses F. Rittenhouse Branch Expansion	2026	5,600,000	1,792,000		3,808,000	-		3,808,000	3,617,600	190,400
8	Book Mobile	2024	116,000	-		116,000	-		116,000	110,200	5,800
	Reserve Fund Adjustment						230,961		(230,961)	(219,413)	(11,548)
	Total		**6,783,846**	**1,792,000**	**-**	**4,991,846**	**230,961**	**-**	**4,760,885**	**4,522,841**	**238,044**

5.4 Urban 20-Year Capital Costs for Lincoln's D.C. Calculation

This section evaluates the development-related capital requirements for water services, wastewater services, and stormwater services over an urban 20-year planning period from 2023 to 2043.

5.4.1 Water Services

The Town has identified the need to undertake water-related capital works in the urban areas in the form of new watermains and upsizing existing watermains. In total, the gross capital cost included is approximately $56.34 million, which includes a reduction of $866,154 to recognize the current balance in the Town's reserve fund. Deductions in the amounts of approximately $14.83 million and $7.39 million have been applied to recognize the portion of the works that will benefit the existing developments in the Town, and the portion of the works that benefit growth outside the forecast period, respectively. Additionally, deductions totalling $2.52 million for the Region's contributions to the capital program have been applied, resulting in a net growth capital cost of approximately $30.73 million for inclusion in the D.C. calculation.

These costs are shared between residential and non-residential based on the population to employment ratio over the 20-year urban forecast period, resulting in 90% being residential development and 10% being allocated to non-residential development.

Table 5-6
Infrastructure Cost Included in the Development Charges Calculation
Water Services

Prj.No	Increased Service Needs Attributable to Anticipated Development 2023-2043	Timing (year)	Gross Capital Cost Estimate (2023$)	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 90%	Non-Residential Share 10%
1	Prudhommes Watermain Construction Upgrade (Includes Victoria Avenue Crossing)	2025	19,500,000	-		19,500,000	5,265,000		14,235,000	12,811,500	1,423,500
2	Victoria Avenue Watermain Twinning for Prudhommes	2028-2032	11,250,000	7,390,700		3,859,300	-		3,859,300	3,473,370	385,930
3	Cherry Heights Blvd & Eastdale Dr WM Replacement	2033-2035	550,000	-		550,000	275,000		275,000	247,500	27,500
4	Main Street - Watermain Upgrades	2023	2,893,157	-		2,893,157	761,600	1,370,000	761,557	685,401	76,156
5	Ontario Street Watermain Upgrade from Fresien to Greenlane	2040	3,000,000	-		3,000,000	900,000		2,100,000	1,890,000	210,000
6	19th St. (St. Johns Drive to King Street)	2029-2032	660,000	-		660,000	198,000		462,000	415,800	46,200
7	19th St WM & Road Reconstruction (4th-Red Maple)	2030-2033	1,430,000	-		1,430,000	429,000		1,001,000	900,900	100,100
8	Jordan Station Rd Reconstruction & WM Replacement	2029	1,649,000	-		1,649,000	725,600		923,400	831,060	92,340
9	Greenlane Ph1 Upgrade/Widening Multi use Trail	2025	3,012,640	-		3,012,640	1,303,800	1,150,000	558,840	502,956	55,884
10	Lincoln Ave S Ph2 Road Reconstruction	2032-2033	523,600	-		523,600	366,500		157,100	141,390	15,710
11	William St Neighbourhood Reconstruction project	2026-2028	3,312,500	-		3,312,500	2,318,800		993,700	894,330	99,370
12	Aberdeen & Hillside Slope Stabil & Reconstruction	2024	106,305	-		106,305	53,200		53,105	47,795	5,311
13	Lincoln Avenue Road Reconstruction - King to SSR	2024	3,474,150	-		3,474,150	1,737,100		1,737,050	1,563,345	173,705
14	Menno St WM Replacement and Road Reconstruction	2031-2032	990,000	-		990,000	495,000		495,000	445,500	49,500
	Financing Costs			-			-				
15	Prudhommes Watermain Construction	2023	3,985,934	-		3,985,934	-		3,985,934	3,587,341	398,593
	Reserve Fund Adjustment						866,154		(866,154)	(779,539)	(86,615)
	Total		**56,337,286**	**7,390,700**	**-**	**48,946,586**	**15,694,754**	**2,520,000**	**30,731,832**	**27,658,649**	**3,073,183**

5.4.2 Wastewater Services

The Town has identified the need to undertake wastewater-related capital works in the urban areas in the form of various new sanitary sewers, extensions, upgrades, and upsizing. The total gross capital cost included is approximately $44.41 million. Deductions in the amounts of approximately $17.06 million and $1.34 million have been made to account for the benefit to existing development and the portion of the works that benefit growth outside of the forecast period. Additionally a deduction of approximately $699,379 has been made to account for the existing reserve fund balance. After deductions, the total net growth related capital cost of approximately $25.31 million has been included in the D.C.

These costs are shared between residential and non-residential based on the population to employment ratio over the 20-year urban forecast period, resulting in 90% being residential development and 10% being allocated to non-residential development.

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

Prj.No	Increased Service Needs Attributable to Anticipated Development 2023-2043	Timing (year)	Gross Capital Cost Estimate (2023$)	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 90%	Non-Residential Share 10%
1	Prudhommes Lakefront Gravity Sewer & Upgrades	2024-2025	4,620,000	1,339,800		3,280,200	-		3,280,200	2,952,180	328,020
2	South Service Rd. (Ontario St to west Urban Boundary)	2030-2035	1,650,000	-		1,650,000	495,000		1,155,000	1,039,500	115,500
3	Twenty-Third Street (Menno St. to Culp Rd.)	2027-2028	840,000	-		840,000	90,500		749,500	674,550	74,950
4	Ontario St (King to Greenlane)	2023-2024	8,350,000	-		8,350,000	4,175,000		4,175,000	3,757,500	417,500
5	Hixon St. (King St. to George St.)	2030	3,000,000	-		3,000,000	1,500,000		1,500,000	1,350,000	150,000
6	Town Wide I/I Reduction Work Program	2023-2043	15,000,000	-		15,000,000	7,500,000		7,500,000	6,750,000	750,000
7	West Avenue - Sewer Upgrades	2024	1,065,000	-		1,065,000	-		1,065,000	958,500	106,500
8	William St Neighbourhood Reconstruction project	2026-2028	1,850,000	-		1,850,000	925,000		925,000	832,500	92,500
9	Lincoln Ave S Ph2 Road Reconstruction	2032-2033	976,800	-		976,800	683,800		293,000	263,700	29,300
10	Hinan Drive Sewer Upsizing	2031-2032	550,000	-		550,000	385,000		165,000	148,500	16,500
11	Union Drive Sewer Upgrade	2030-2032	2,612,500	-		2,612,500	1,306,300		1,306,200	1,175,580	130,620
12	Jordan Village Improvements	2024	2,302,152	-		2,302,152	-		2,302,152	2,071,937	230,215
	Financing Costs			-							
13	Ontario St Sanitary Sewer Upsizing	2023	1,591,031	-		1,591,031	-		1,591,031	1,431,928	159,103
	Reserve Fund Adjustment		-	-		-	699,379		(699,379)	(629,441)	(69,938)
	Total		**44,407,483**	**1,339,800**	**-**	**43,067,683**	**17,759,979**	**-**	**25,307,704**	**22,776,934**	**2,530,770**

5.4.3 Stormwater Services

The Bartlett Creek project is a carryover from the previous D.C. study. The cost of the project has been revised to approximately $8.60 million based on increases in land cost as well as increased construction values. The total gross capital cost included is approximately $12.58 million which includes an outstanding credit and approximately $3.94 million to recover the current reserve fund deficit, resulting in a net growth-related amount of approximately $10.75 million for inclusion in the D.C. calculations.

These costs are shared between residential and non-residential based on the population to employment ratio over the 20-year urban forecast period, resulting in 90% being residential development and 10% being allocated to non-residential development.

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

Prj.No	Increased Service Needs Attributable to Anticipated Development 2023-2043	Timing (year)	Gross Capital Cost Estimate (2023$)	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 90%	Non-Residential Share 10%
1	Bartlett Creek	2024	8,601,400	-		8,601,400	1,825,700		6,775,700	6,098,130	677,570
	Outstanding Credit		37,210	-		37,210	-		37,210	33,489	3,721
	Reserve Fund Adjustment		3,937,772	-		3,937,772	-		3,937,772	3,543,995	393,777
	Total		**12,576,382**	**-**	**-**	**12,576,382**	**1,825,700**	**-**	**10,750,682**	**9,675,614**	**1,075,068**

5.5 Area-Specific Calculation for the Campden Development Area

This section evaluates the development-related capital requirements for stormwater services within the Campden development area.

5.5.1 Stormwater Drainage – Campden

The Campden stormwater drainage project is a carryover from the 2014 and 2019 D.C. studies. The cost of the stormwater management facility has been revised to $2,329,000 based on indexing. This cost will service the residential development within Campden and is therefore being allocated 100% to residential.

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

Prj.No	Increased Service Needs Attributable to Anticipated Development 2023-2043	Timing (year)	Gross Capital Cost Estimate (2023$)	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 100%	Non-Residential Share 0%
1	Campden Storm Water Management Facility - East	2028-2032	2,329,000	-		2,329,000	-		2,329,000	2,329,000	-
	Total		**2,329,000**	**-**	**-**	**2,329,000**	**-**	**-**	**2,329,000**	**2,329,000**	**-**

Chapter 6
D.C. Calculation

6. D.C. Calculation

Tables 6-1 and 6-1a calculate the proposed urban area D.C.s to be imposed for infrastructure services based upon a 20-year urban forecast period (stormwater, water, and wastewater). Table 6-2 calculates the proposed uniform D.C.s to be imposed on anticipated development in the Town for Town-wide services over a 20-year planning horizon (services related to a highway, fire protection services, and library services). Table 6-3 calculates the proposed uniform D.C. to be imposed on anticipated development in the Town for Town-wide services over a 10-year forecast period (parks and recreation services).

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, 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 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 7) to calculate the charge in Tables 6-1, 6-1a, 6-2, and 6-3.

With respect to non-residential development, the total costs associated with non-residential development have been allocated to primary development, commercial development, industrial development, and institutional development based on the relative share of employment (for the forecast period) anticipated for each category. These costs have then been divided by the anticipated primary, commercial, industrial, and institutional development respectfully, over the planning period to calculate a cost per sq.ft. of gross floor area.

Table 6-4 summarizes the total D.C. that is applicable for Town-wide services and Table 6-5 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 Lincoln
Development Charge Calculation
Urban area Services
20-Year (2023 to 2043)

SERVICE/CLASS	2023$ D.C.-Eligible Cost		2023$ D.C.-Eligible Cost	2023$ D.C.-Eligible Cost				2023$ D.C.-Eligible Cost			
	Residential	Non-Residential	S.D.U.	Primary	Commercial	Industrial	Institutional	Primary per sq.ft.	Commercial per sq.ft.	Industrial per sq.ft.	Institutional per sq.ft.
	$	$	$	$	$	$	$	$	$	$	$
1. Stormwater Drainage and Control Services											
1.1 Channels, drainage and ponds	9,675,614	1,075,068	2,083	-	650,115	94,346	330,607	-	1.59	0.66	1.18
	9,675,614	1,075,068	2,083	-	650,115	94,346	330,607	-	1.59	0.66	1.18
2. Wastewater Services											
2.1 Treatment plants & Sewers	22,776,934	2,530,770	4,902	-	1,530,407	222,096	778,268	-	3.73	1.55	2.76
	22,776,934	2,530,770	4,902	-	1,530,407	222,096	778,268	-	3.73	1.55	2.76
3. Water Services											
3.1 Treatment, storage and distribution systems	27,658,649	3,073,183	5,953	-	1,858,415	269,697	945,072	-	4.53	1.88	3.35
	27,658,649	3,073,183	5,953	-	1,858,415	269,697	945,072	-	4.53	1.88	3.35
TOTAL	**60,111,196**	**6,679,022**	**12,938**	**-**	**4,038,937**	**586,138**	**2,053,947**	**-**	**9.85**	**4.10**	**7.30**
D.C.-Eligible Capital Cost	$60,111,196	$6,679,022		-	$4,038,937	$586,138	$2,053,947				
20-Year Urban Gross Population/GFA Growth (sq.ft.)	13,334	834,300		-	410,000	142,800	281,500				
Cost Per Capita/Non-Residential GFA (sq.ft.)	**$4,508**	**$8.01**		**-**	**$9.85**	**$4.10**	**$7.30**				

By Residential Unit Type	P.P.U.	
Single and Semi-Detached Dwelling	2.870	$12,938
Multiples	2.375	$10,707
Apartments - 2 Bedrooms +	2.031	$9,156
Apartments - Bachelor and 1 Bedroom	1.316	$5,933
Special Care/Special Dwelling Units	1.100	$4,959

Table 6-1a
Town of Lincoln
Development Charge Calculation
Urban area Services - Campden

SERVICE/CLASS	2023$ D.C.-Eligible Cost		2023$ D.C.-Eligible Cost	
	Residential	Non-Residential	S.D.U.	per sq.ft.
	$	$	$	$
1a. Stormwater Drainage				
1.1a Channels, drainage and ponds	2,329,000	-	18,776	-
	2,329,000	-	18,776	-
TOTAL	**2,329,000**	**$0.00**	**18,776**	**$0.00**
D.C.-Eligible Capital Cost	$2,329,000	$0		
Campden Growth Forecast	356	-		
Cost Per Capita/Non-Residential GFA (sq.ft.)	**$6,542**	**$0.00**		

By Residential Unit Type	**P.P.U.**	
Single and Semi-Detached Dwelling	2.870	$18,776
Multiples	2.375	$15,538
Apartments - 2 Bedrooms +	2.031	$13,287
Apartments - Bachelor and 1 Bedroom	1.316	$8,609
Special Care/Special Dwelling Units	1.100	$7,196

Table 6-2
Town of Lincoln
Development Charge Calculation
Town-wide Services
20-Year (2023 to 2043)

SERVICE/CLASS	2023$ D.C.-Eligible Cost		2023$ D.C.-Eligible Cost	2023$ D.C.-Eligible Cost				2023$ D.C.-Eligible Cost			
	Residential	Non-Residential	S.D.U.	Primary	Commercial	Industrial	Institutional	Primary per sq.ft.	Commercial per sq.ft.	Industrial per sq.ft.	Institutional per sq.ft.
	$	$	$	$	$	$	$	$	$	$	$
4. Services Related to a Highway											
4.1 Roads and Related	77,710,887	8,634,543	15,712	278,152	5,184,277	704,257	2,467,858	1.97	11.84	4.93	8.77
4.2 Public Works (Facilities and Fleet)	8,486,100	942,900	1,716	30,374	566,128	76,905	269,492	0.22	1.29	0.54	0.96
	86,196,987	9,577,443	17,428	308,526	5,750,404	781,162	2,737,350	2.19	13.13	5.47	9.73
5. Fire Protection Services											
5.1 Fire facilities, vehicles & equipment	18,016,287	2,001,810	3,643	64,486	1,201,909	163,273	572,142	0.46	2.74	1.14	2.03
	18,016,287	2,001,810	3,643	64,486	1,201,909	163,273	572,142	0.46	2.74	1.14	2.03
6. Library Services											
6.1 Library facilities, materials and vehicles	4,522,841	238,044	914	7,668	142,924	19,416	68,036	0.05	0.33	0.14	0.24
	4,522,841	238,044	914	7,668	142,924	19,416	68,036	0.05	0.33	0.14	0.24
TOTAL	**108,736,115**	**11,817,297**	**21,985**	**380,681**	**7,095,238**	**963,851**	**3,377,528**	**2.70**	**16.20**	**6.75**	**12.00**
D.C.-Eligible Capital Cost	$108,736,115	$11,817,297		$380,681	$7,095,238	$963,851	$3,377,528				
20-Year Gross Population/GFA Growth (sq.ft.)	14,195	1,003,300		141,000	438,000	142,800	281,500				
Cost Per Capita/Non-Residential GFA (sq.ft.)	**$7,660**	**$11.78**		**$2.70**	**$16.20**	**$6.75**	**$12.00**				

By Residential Unit Type	P.P.U.	
Single and Semi-Detached Dwelling	2.870	$21,985
Multiples	2.375	$18,193
Apartments - 2 Bedrooms +	2.031	$15,558
Apartments - Bachelor and 1 Bedroom	1.316	$10,081
Special Care/Special Dwelling Units	1.100	$8,426

Table 6-3
Town of Lincoln
Development Charge Calculation
Town-wide Services
10-Year (2023 to 2032)

SERVICE/CLASS	2023$ D.C.-Eligible Cost		2023$ D.C.-Eligible Cost	2023$ D.C.-Eligible Cost				2023$ D.C.-Eligible Cost			
	Residential	Non-Residential	S.D.U.	Primary	Commercial	Industrial	Institutional	Primary per sq.ft.	Commercial per sq.ft.	Industrial per sq.ft.	Institutional per sq.ft.
	$	$	$	$	$	$	$	$	$	$	$
7. Parks and Recreation Services											
7.1 Park development, vehicles, trails and recreation facilities	24,848,461	1,307,814	9,645	41,216	746,643	147,426	372,529	0.53	3.17	1.32	2.35
	24,848,461	1,307,814	9,645	41,216	746,643	147,426	372,529	0.53	3.17	1.32	2.35
TOTAL	**24,848,461**	**1,307,814**	**9,645**	**41,216**	**746,643**	**147,426**	**372,529**	**0.53**	**3.17**	**1.32**	**2.35**
D.C.-Eligible Capital Cost	$24,848,461	$1,307,814		$41,216	$746,643	$147,426	$372,529				
10-Year Gross Population/GFA Growth (sq.ft.)	7,394	583,700		78,000	235,500	111,600	158,600				
Cost Per Capita/Non-Residential GFA (sq.ft.)	**$3,361**	**$2.24**		**$0.53**	**$3.17**	**$1.32**	**$2.35**				

By Residential Unit Type	**P.P.U.**	
Single and Semi-Detached Dwelling	2.870	$9,645
Multiples	2.375	$7,981
Apartments - 2 Bedrooms +	2.031	$6,825
Apartments - Bachelor and 1 Bedroom	1.316	$4,423
Special Care/Special Dwelling Units	1.100	$3,697

Table 6-4
Town of Lincoln
Development Charge Calculation
Total All Services

	2023$ D.C.-Eligible Cost		2023$ D.C.-Eligible Cost	2023$ D.C.-Eligible Cost				2023$ D.C.-Eligible Cost			
	Residential	Non-Residential	S.D.U.	Primary	Commercial	Industrial	Institutional	Primary per sq.ft.	Commercial per sq.ft.	Industrial per sq.ft.	Institutional per sq.ft.
	$	$	$	$	$	$	$	$	$	$	$
Urban-wide Services/Classes 20 Year	60,111,196	6,679,022	12,938	-	4,038,937	586,138	2,053,947	-	9.85	4.10	7.30
Town-wide Services/Classes 20 Year	108,736,115	11,817,297	21,985	380,681	7,095,238	963,851	3,377,528	2.70	16.20	6.75	12.00
Town-wide Services/Classes 10 Year	24,848,461	1,307,814	9,645	41,216	746,643	147,426	372,529	0.53	3.17	1.32	2.35
TOTAL	**193,695,772**	**19,804,133**	**44,568**	**421,897**	**11,880,817**	**1,697,415**	**5,804,003**	**3.23**	**29.22**	**12.17**	**21.65**
Campden Area-Specific	2,329,000	-	18,776	-	-	-	-	-	-	-	-

Table 6-5
Town of Lincoln
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	D.C. Reserve Fund	
		Other	Benefit to	Other Funding	Benefit	Residential	Non-Residential
1. Stormwater Drainage and Control Services							
1.1 Channels, drainage and ponds	8,601,400	0	1,825,700	0	0	6,098,130	677,570
1.2 Campden Stormwater Drainage	2,329,000	0	0	0	0	2,329,000	0
2. Wastewater Services							
2.1 Treatment plants & Sewers	35,236,941	0	12,542,629	0	1,339,800	19,219,061	2,135,451
3. Water Services							
3.1 Treatment, storage and distribution systems	52,167,986	0	13,363,100	2,520,000	7,390,700	26,004,767	2,889,419
4. Services Related to a Highway							
4.1 Roads and Related	128,696,213	542,960	47,324,150	2,975,000	0	70,068,693	7,785,410
4.2 Public Works (Facilities and Fleet)	47,336,000	0	20,197,000	0	18,160,000	8,081,100	897,900
5. Fire Protection Services							
5.1 Fire facilities, vehicles & equipment	30,609,033	0	9,230,600	0	2,200,000	17,260,589	1,917,843
6. Library Services							
6.1 Library facilities, materials and vehicles	6,499,536	0	0	0	1,792,000	4,472,159	235,377
7. Parks and Recreation Services							
7.1 Park development, vehicles, trails and recreation facilities	53,652,335	0	20,306,600	635,040	8,611,800	22,893,950	1,204,945
Total Expenditures & Revenues	**$365,128,443**	**$542,960**	**$124,789,779**	**$6,130,040**	**$39,494,300**	**$176,427,450**	**$17,743,915**

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 some modifications and consideration for the changes to the D.C.A. resulting from Bills 108, 197, 213 and 23.

7.2 D.C. By-law Structure

It is recommended that:

- the Town uses a uniform Town-wide D.C. calculation for all Town-wide services;
- D.C.s for water, wastewater, and stormwater services be imposed on the urban service areas of the Town;
- The Town uses an area-specific D.C. calculation for stormwater drainage for the Campden area; and
- separate D.C. by-laws be used for each service. Note the draft by-law provided in Appendix G will carry the same policies and definitions for each individual D.C. by-law.

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 previous decade. 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 services and library services, a 5% non-residential attribution has been made to recognize use by the non-residential sector;
    - for services related to a highway – roads and related, public works (facilities and fleet), fire protection services, water services, wastewater services, and stormwater services a 90% residential/10% non-residential attribution has been made based on a population vs. employment growth ratio over the 20-year (2023 to 2043) forecast period; and
    - for the Campden stormwater drainage area, a 100% attribution to residential development has been made as residential units will be the only benefitting development in the area.

7.3.3 Application to Redevelopment of Land (Demolition and Conversion)

If a development involves the demolition and replacement of a building or structure on the same site (within 5 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 the conversion from one principal use to another, the developer shall be allowed a credit equivalent to:

1) the number of dwelling units demolished/converted multiplied by the applicable residential D.C. in place at the time the D.C. is payable; and/or

2) the G.F.A. of the building demolished/converted multiplied by the current non-residential D.C. in place at the time the D.C. is payable;

provided that such amounts shall not exceed, in total, the amount of the development charges 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);
- may add up to 2 apartments in an existing or new detached, semi-detached, or rowhouse (including in an ancillary structure);
- add 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, and affordable inclusionary zoning units (to be in force at a later date);
- non-profit housing; 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).

b) Non-statutory exemptions for Council consideration:

- lands, buildings, or structures used or to be used for a place of worship or for the purposes of a cemetery or burial ground exempt from taxation under the Assessment Act, R.S.O. 1990, c.A.31, as amended;
- the development of non-residential farm buildings for farming activities;

- the development of a farm help house within a farm building;
- garden suites;
- parking structures;
- elevators and elevator machine rooms; and
- canopies.

7.3.5 Phasing in

As required by Bill 23, the calculated D.C. will be phased-in over a five-year period 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.

As noted in earlier sections, as of the time of writing, the Province has announced (on December 13, 2023) potential changes to the phase-in requirements. The details of these changes will be forthcoming in early 2024 and Watson will monitor and advise as to the nature of these changes.

7.3.6 Timing of Collection

A D.C. that is applicable under Section 5 of the D.C.A. shall be calculated and payable;

- Where a permit is required under the Building Code Act in relation to a building or structure, the owner shall pay the D.C. prior to issuance of the first building permit prior to the commencement of development or redevelopment as the case may be; and
- Despite above, Council, from time to time, and at any time, may enter into agreements providing for all or any part of a D.C. to be paid before or after it would otherwise be payable.

7.3.7 The Applicable Areas

The charges developed herein provide for varying charges within the Town, as follows:

- All Town-wide services – the full residential and non-residential charge will be imposed on all lands within the Town; and
- Water, Wastewater, and Stormwater – the full residential and non-residential charge will be imposed on the urban service areas of the Town; and
- Stormwater Campden Area-Specific – the full residential charge will be imposed on development in the Campden area.

7.3.8 Indexing

Indexing of the D.C.s shall be implemented on a mandatory basis annually commencing on May 1, 2024, and each January 1st thereafter, 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 period.

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 reserved in nine (9) separate reserve funds: Water DC, Fire DC, Admin DC, Wastewater DC, Storm Drainage DC, Library Services DC, Roads DC, Parks & Rec DC, and Parking Spaces DC.

It is recommended that the Admin DC and Parking Spaces DC reserve fund balances be utilized or incorporated as part of the Town's General Capital Reserves as these services are no longer eligible D.C. services.

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

[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.

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

7.4.4 Area Rating

The D.C.A. required 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 provide for area rating for water, wastewater, and stormwater services, including an area rating for the area of Campden with respect to stormwater. All other Town services are recovered based on a uniform, Town-wide basis. There have been several reasons why they have not been imposed including:

1. All Town services, with the exception of water, wastewater and stormwater 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 programing 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 an urban area basis for water, wastewater, and stormwater, an area-specific for stormwater for Campden, and on a uniform Town-wide basis for all other services.

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 except water, wastewater, and stormwater;”

“Continue the D.C. approach to calculate the charges on an urban-area basis for water, wastewater, and stormwater services;”

“Continue the D.C. approach to calculate the charges on an area-specific basis for stormwater in the area of Campden;”

“Approve the capital project listing set out in Chapter 5 of the D.C.s Background Study dated December 22, 2023, subject to further annual review during the capital budget process;”

“Approve the D.C.s Background Study dated December 22, 2023;"

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

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

Chapter 8
By-law Implementation

8. By-law Implementation

8.1 Public Consultation Process

8.1.1 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.

8.1.2 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)).

8.1.3 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

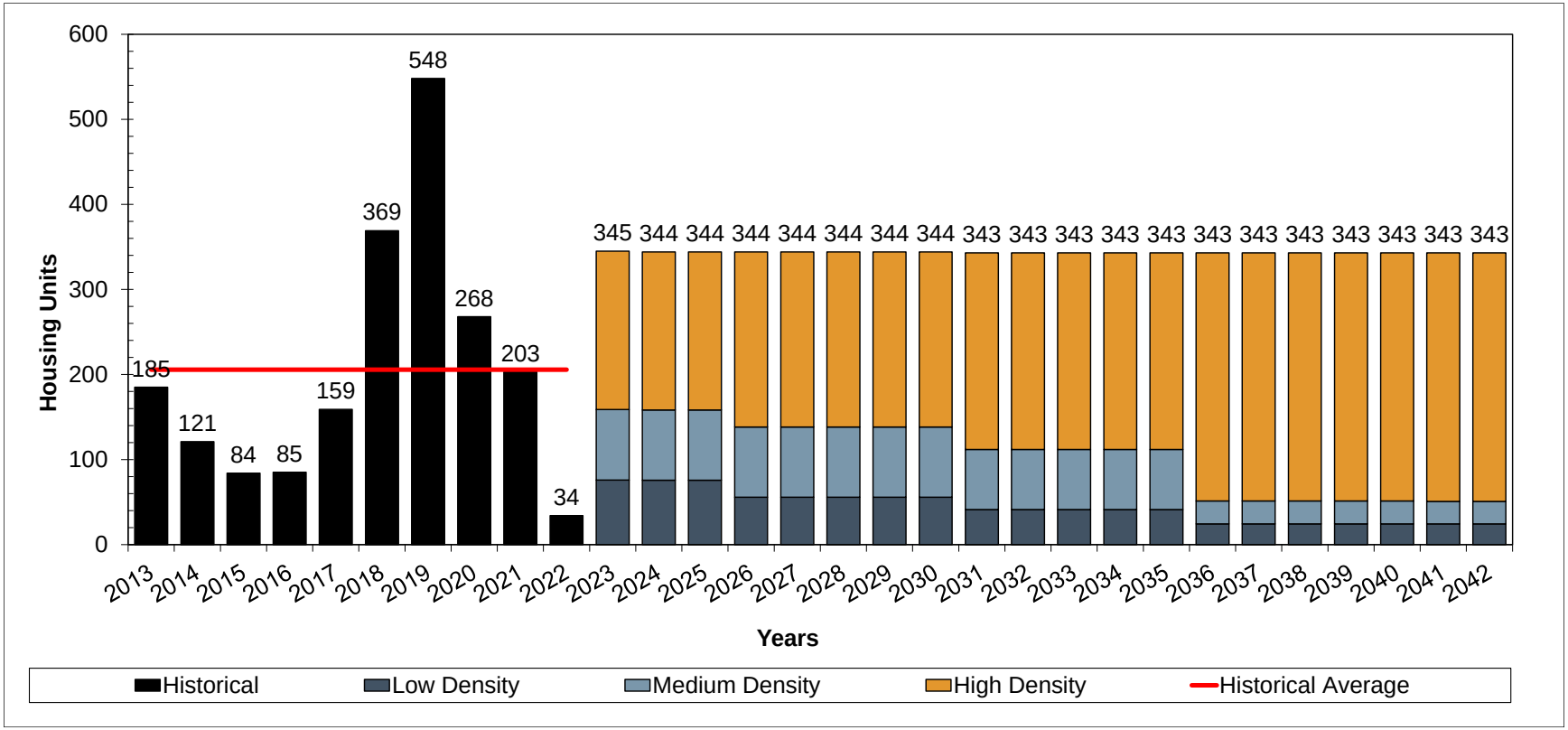
Schedule 1
Town of Lincoln
Residential Growth Forecast Summary

	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*	23,060	22,487	782	21,705	6,675	920	486	79	8,160	711	2.756
	Mid 2016	24,390	23,787	837	22,950	6,985	1,160	505	65	8,715	761	2.729
	Mid 2021	26,370	25,719	779	24,940	7,350	1,485	665	55	9,555	708	2.692
Forecast	*Mid 2023*	26,830	26,169	794	25,375	7,457	1,564	716	55	9,792	722	2.672
	Mid 2033	33,190	32,364	984	31,380	8,045	2,366	2,765	55	13,231	895	2.446
	Mid 2043	39,670	38,684	1,169	37,515	8,339	2,766	5,501	55	16,661	1,063	2.322
Incremental	**Mid 2011 - Mid 2016**	**1,330**	**1,300**	**55**	**1,245**	**310**	**240**	**19**	**-14**	**555**	**50**	
	Mid 2016 - Mid 2021	**1,980**	**1,932**	**-58**	**1,990**	**365**	**325**	**160**	**-10**	**840**	**-53**	
	Mid 2021 - Mid 2023	**460**	**450**	**15**	**435**	**107**	**79**	**51**	**0**	**237**	**14**	
	Mid 2023 - Mid 2033	**6,360**	**6,195**	**190**	**6,005**	**588**	**802**	**2,049**	**0**	**3,439**	**173**	
	Mid 2023 - Mid 2043	**12,840**	**12,515**	**375**	**12,140**	**882**	**1,202**	**4,785**	**0**	**6,869**	**341**	

[1] Population includes the Census undercount estimated at approximately 2.5% and has been rounded.
[2] Includes townhouses and apartments in duplexes.
[3] Includes studio, 1-bedroom, and 2-bedroom+ apartment units.

Notes:
Numbers may not add due to rounding.
Source: Derived from Niagara Region Official Plan, PDS 17-2022, 2051 Land Needs Assessment, June 2022, Hemson Consulting Ltd., and discussions with Town of Lincoln staff regarding servicing and land supply by Watson & Associates Economists Ltd.

Figure 1
Town of Lincoln
Annual Housing Forecast [1]



[1] Growth forecast represents calendar year.
Source: Historical housing activity derived from Town of Lincoln building permit data, 2013 to 2022.

Schedule 2
Town of Lincoln
Estimate of the Anticipated Amount, Type and Location of Residential Development for Which Development Charges can be Imposed

Development Location	Timing	Single & Semi-Detached	Multiples[1]	Apartments[2]	Total Residential Units	Gross Population In New Units	Existing Unit Population Change	Net Population Increase, Excluding Institutional	Institutional Population	Net Population Including Institutional
Urban	2023 - 2033	438	802	2,049	3,289	6,774	(1,159)	5,614	190	5,804
	2023 - 2043	582	1,202	4,785	6,569	12,959	(1,624)	11,335	375	11,710
Beamsville	2023 - 2033	215	422	1,038	1,674	3,447	(788)	2,659	92	2,752
	2023 - 2043	259	703	1,939	2,902	5,833	(1,104)	4,729	161	4,889
Prudhommes	2023 - 2033	96	347	838	1,281	2,578	0	2,578	90	2,668
	2023 - 2043	96	421	2,402	2,919	5,509	0	5,509	187	5,696
Campden	2023 - 2033	60	0	0	60	174	(26)	147	0	147
	2023 - 2043	120	0	0	120	344	(37)	307	0	307
Remaining Urban Area	2023 - 2033	67	33	173	273	575	(345)	230	8	238
	2023 - 2043	106	78	444	628	1,273	(483)	790	27	817
Rural	2023 - 2033	150	0	0	150	430	(40)	391	0	391
	2023 - 2043	300	0	0	300	861	(56)	805	0	805
Town of Lincoln	2023 - 2033	588	802	2,049	3,439	7,204	(1,199)	6,005	190	6,195
	2023 - 2043	882	1,202	4,785	6,869	13,820	(1,680)	12,140	375	12,515

[1] Includes townhouses and apartments in duplexes.
[2] Includes studio, 1-bedroom, and 2-bedroom+ apartment units.
Source: Watson & Associates Economists Ltd.

Schedule 3
Town of Lincoln
Current Year Growth Forecast
Mid-2021 to Mid-2023

			Population
Mid 2021 Population			25,719
Occupants of New Housing Units, Mid 2021 to Mid 2023	*Units (2)*	237	
	multiplied by P.P.U. (3)	2.354	
	gross population increase	558	558
Occupants of New Equivalent Institutional Units, Mid 2021 to Mid 2023	*Units*	14	
	multiplied by P.P.U. (3)	1.100	
	gross population increase	15	15
Decline in Housing Unit Occupancy, Mid 2021 to Mid 2023	*Units (4)*	9,555	
	multiplied by P.P.U. decline rate (5)	-0.013	
	total decline in population	-123	-123
Population Estimate to Mid 2023			26,169
Net Population Increase, Mid 2021 to Mid 2023			*450*

(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
Singles & Semi Detached	2.758	45%	1.245
Multiples (6)	2.194	33%	0.731
Apartments (7)	1.755	22%	0.378
Total		100%	2.354

[1] Based on 2021 Census custom database

[2] Based on Building permit/completion activity

(4) 2021 households taken from Statistics Canada Census.

(5) Decline 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 Lincoln
10-Year Growth Forecast
Mid-2023 to Mid-2033

			Population
Mid 2023 Population			26,169
Occupants of New Housing Units, Mid 2023 to Mid 2033	*Units (2)*	3,439	
	multiplied by P.P.U. (3)	2.095	
	gross population increase	7,204	7,204
Occupants of New Equivalent Institutional Units, Mid 2023 to Mid 2033	*Units*	173	
	multiplied by P.P.U. (3)	1.100	
	gross population increase	190	190
Decline in Housing Unit Occupancy, Mid 2023 to Mid 2033	*Units (4)*	9,792	
	multiplied by P.P.U. decline rate (5)	-0.122	
	total decline in population	-1,199	-1,199
Population Estimate to Mid 2033			32,364
Net Population Increase, Mid 2023 to Mid 2033			*6,195*

(1) Mid 2023 Population based on:

2021 Population (25,719) + Mid 2021 to Mid 2023 estimated housing units to beginning of forecast period (237 x 2.354 = 558) + (14 x 1.1 = 15) + (9,555 x -0.013 = -123) = 26,169

(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
Singles & Semi Detached	2.870	17%	0.491
Multiples (6)	2.375	23%	0.554
Apartments (7)	1.763	60%	1.050
one bedroom or less	1.316		
two bedrooms or more	2.031		
Total		100%	2.095

[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 2023 households based upon 2021 Census (9,555 units) + Mid 2021 to Mid 2023 unit estimate (237 units) = 9,792 units.

(5) Decline 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 Lincoln
Long-Term Growth Forecast
Mid-2023 to Mid-2043

			Population
Mid 2023 Population			26,169
Occupants of New Housing Units, Mid 2023 to Mid 2043	*Units (2)*	6,869	
	multiplied by P.P.U. (3)	2.012	
	gross population increase	13,820	13,820
Occupants of New Equivalent Institutional Units, Mid 2023 to Mid 2043	*Units*	341	
	multiplied by P.P.U. (3)	1.100	
	gross population increase	375	375
Decline in Housing Unit Occupancy, Mid 2023 to Mid 2043	*Units (4)*	9,792	
	multiplied by P.P.U. decline rate (5)	-0.172	
	total decline in population	-1,680	-1,680
Population Estimate to Mid 2043			38,684
Net Population Increase, Mid 2023 to Mid 2043			*12,515*

(1) Mid 2023 Population based on:

2021 Population (25,719) + Mid 2021 to Mid 2023 estimated housing units to beginning of forecast period (237 x 2.354 = 558) + (14 x 1.1 = 15) + (9,555 x -0.013 = -123) = 26,169

(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
Singles & Semi Detached	2.870	13%	0.368
Multiples (6)	2.375	18%	0.416
Apartments (7)	1.763	70%	1.228
one bedroom or less	1.316		
two bedrooms or more	2.031		
Total		100%	2.012

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

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

(4) Mid 2023 households based upon 2021 Census (9,555 units) + Mid 2021 to Mid 2023 unit estimate (237 units) = 9,792 units.

(5) Decline 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 6a
Town of Lincoln
Summary of Active Development Applications, Vacant Land Supply and Intensification
Housing Potential as of 2023
Total Urban Areas

Stage of Development	Density Type			
	Singles & Semi-Detached	Multiples[1]	Apartments[2]	Total
Registered Not Built	25	46	0	**71**
% Breakdown	*35%*	*65%*	*0%*	*100%*
Draft Plans Approved	73	42	4	**119**
% Breakdown	*61%*	*35%*	*3%*	*100%*
Application Under Review[3]	240	779	7,163	**8,182**
% Breakdown	*3%*	*10%*	*88%*	*100%*
Vacant lands designated for Residential	318	547	3,566	**4,431**
% Breakdown	*7%*	*12%*	*80%*	*100%*
Total	**656**	**1,414**	**10,733**	**12,803**
% Breakdown	***5%***	***11%***	***84%***	***100%***

[1] Includes townhomes and apartments in duplexes.
[2] Includes studio, 1 bedroom and 2 bedroom+ apartments.
[3] Includes draft plans, pre-consultation and site specific developments.
Source: Derived from Town of Lincoln data as of May 2023, by Watson & Associates Economists Ltd.

Schedule 6b
Town of Lincoln
Summary of Active Development Applications, Vacant Land Supply and Intensification Housing Potential as of 2023
Beamsville

Stage of Development	Density Type			
	Singles & Semi-Detached	Multiples[1]	Apartments[2]	Total
Registered Not Built	9	46	0	**55**
% Breakdown	*16%*	*84%*	*0%*	*77%*
Draft Plans Approved	11	8	0	**19**
% Breakdown	*58%*	*42%*	*0%*	*16%*
Application Under Review[3]	51	251	3,551	**3,853**
% Breakdown	*1%*	*7%*	*92%*	*47%*
Vacant lands designated for Residential	198	528	1,884	**2,610**
% Breakdown	*8%*	*20%*	*72%*	*59%*
Total	**269**	**833**	**5,435**	**6,537**
% Breakdown	***2%***	***7%***	***42%***	***51%***

[1] Includes townhomes and apartments in duplexes.
[2] Includes studio, 1 bedroom and 2 bedroom+ apartments.
[3] Includes draft plans, pre-consultation and site specific developments.
Source: Derived from Town of Lincoln data as of May 2023, by Watson & Associates Economists Ltd.

Schedule 6c
Town of Lincoln
Summary of Active Development Applications, Vacant Land Supply and Intensification Housing Potential as of 2023
Prudhommes

Stage of Development	Density Type			
	Singles & Semi-Detached	Multiples[1]	Apartments[2]	Total
Registered Not Built	0	0	0	**0**
% Breakdown	-	-	-	-
Draft Plans Approved	0	0	0	**0**
% Breakdown	-	-	-	-
Application Under Review[3]	96	495	3,510	**4,101**
% Breakdown	*2%*	*12%*	*86%*	*100%*
Vacant lands designated for Residential	0	0	878	**878**
% Breakdown	*0%*	*0%*	*100%*	*100%*
Total	**96**	**495**	**4,388**	**4,979**
% Breakdown	***2%***	***10%***	***88%***	***100%***

[1] Includes townhomes and apartments in duplexes.
[2] Includes studio, 1 bedroom and 2 bedroom+ apartments.
[3] Includes draft plans, pre-consultation and site specific developments.
Source: Derived from Town of Lincoln data as of May 2023, by Watson & Associates Economists Ltd.

Schedule 6c
Town of Lincoln
Summary of Active Development Applications, Vacant Land Supply and Intensification Housing Potential as of 2023
Campden

Stage of Development	Density Type			
	Singles & Semi-Detached	Multiples[1]	Apartments[2]	Total
Registered Not Built	12	0	0	**12**
% Breakdown	*100%*	*0%*	*0%*	*100%*
Draft Plans Approved	33	0	0	**33**
% Breakdown	*100%*	*0%*	*0%*	*100%*
Application Under Review[3]	54	0	0	**54**
% Breakdown	*100%*	*0%*	*0%*	*100%*
Vacant lands designated for Residential	76	0	0	**76**
% Breakdown	*100%*	*0%*	*0%*	*100%*
Total	**175**	**0**	**0**	**175**
% Breakdown	***100%***	***0%***	***0%***	***100%***

[1] Includes townhomes and apartments in duplexes.
[2] Includes studio, 1 bedroom and 2 bedroom+ apartments.
[3] Includes draft plans, pre-consultation and site specific developments.
Source: Derived from Town of Lincoln data as of May 2023, by Watson & Associates Economists Ltd.

Schedule 7
Town of Lincoln
Historical Residential Building Permits
Years 2013 to 2022

Year	Residential Building Permits			
	Singles & Semi Detached	Multiples[1]	Apartments[2]	Total
2013	105	80	0	185
2014	78	43	0	121
2015	48	35	1	84
2016	74	10	1	85
2017	62	97	0	159
Sub-total	367	265	2	634
Average (2013 - 2017)	***73***	***53***	***0***	***127***
% Breakdown	57.9%	41.8%	0.3%	100.0%
2018	58	193	118	369
2019	116	191	241	548
2020	141	53	74	268
2021	76	79	48	203
2022	31	0	3	34
Sub-total	422	516	484	1,422
Average (2018 - 2022)	***84***	***103***	***97***	***284***
% Breakdown	29.7%	36.3%	34.0%	100.0%
2013 - 2022				
Total	789	781	486	2,056
Average	***79***	***78***	***49***	***206***
% Breakdown	38.4%	38.0%	23.6%	100.0%

[1] Includes townhouses and apartments in duplexes.
[2] Includes studio, 1-bedroom, and 2-bedroom+ apartment units.
Source: Historical housing activity derived from Town of Lincoln data, by Watson & Associates Economists Ltd.

Schedule 8a
Town of Lincoln
Person Per Unit by Age and Type of Dwelling
(2021 Census)

Age of Dwelling	Singles and Semi-Detached							
	< 1 BR	1 BR	2 BR	3/4 BR	5+ BR	Total	25 Year Average	25 Year Average Adjusted[2]
1-5	-	-	-	2.959	-	**2.758**		
6-10	-	-	2.000	2.952	4.333	**2.875**		
11-15	-	-	1.833	2.861	4.500	**2.931**		
16-20	-	-	1.692	2.750	-	**2.667**		
20-25	-	-	1.765	2.933	4.538	**2.958**	2.838	2.870
25-35	-	-	1.545	2.855	3.714	**2.730**		
35+	-	1.571	1.811	2.838	4.056	**2.748**		
Total	**0.727**	**1.487**	**1.829**	**2.858**	**4.163**	**2.780**		

Age of Dwelling	Multiples[1]							
	< 1 BR	1 BR	2 BR	3/4 BR	5+ BR	Total	25 Year Average	25 Year Average Adjusted[2]
1-5	-	-	1.955	2.357	-	**2.194**		
6-10	-	-	-	2.784	-	**2.690**		
11-15	-	-	-	2.737	-	**2.385**		
16-20	-	-	-	2.688	-	**2.259**		
20-25	-	-	1.533	-	-	**1.885**	2.283	2.375
25-35	-	-	1.583	2.647	-	**2.241**		
35+	-	-	1.781	2.571	-	**2.038**		
Total	**0.833**	**1.600**	**1.770**	**2.615**	**-**	**2.224**		

Age of Dwelling	All Density Types					
	< 1 BR	1 BR	2 BR	3/4 BR	5+ BR	Total
1-5	-	-	1.952	2.758	-	**2.527**
6-10	-	-	1.800	2.892	4.333	**2.782**
11-15	-	-	1.833	2.785	4.500	**2.820**
16-20	-	-	1.818	2.667	-	**2.562**
20-25	-	-	1.676	2.918	4.538	**2.699**
25-35	-	-	1.606	2.816	3.467	**2.510**
35+	-	1.230	1.774	2.805	3.933	**2.580**
Total	**-**	**1.286**	**1.776**	**2.806**	**4.072**	**2.609**

[1] Includes townhomes and apartments in duplexes.
[2] 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.

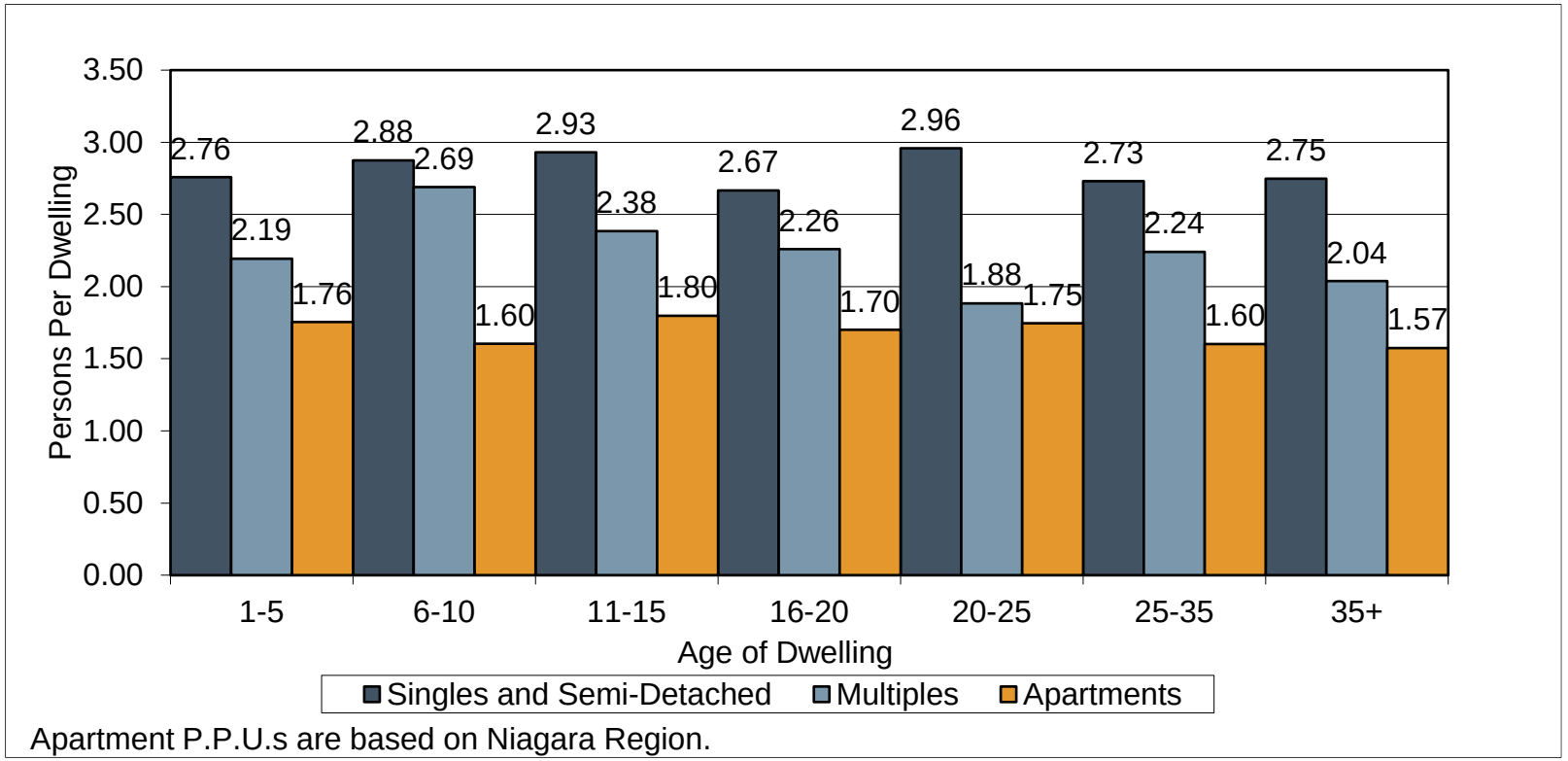
Schedule 8b
Region of Niagara
Person Per Unit by Age and Type of Dwelling
(2021 Census)

Age of Dwelling	Apartments[1]						25 Year Average	25 Year Average Adjusted[2]
	< 1 BR	1 BR	2 BR	3/4 BR	5+ BR	Total		
1-5	-	1.291	1.688	2.600	-	**1.755**		
6-10	-	1.200	1.763	2.033	-	**1.603**		
11-15	-	1.500	1.823	3.000	-	**1.797**		
16-20	-	1.246	1.922	2.130	-	**1.701**		
20-25	-	1.266	2.028	2.412	-	**1.745**	1.720	1.763
25-35	-	1.226	1.773	3.043	-	**1.602**		
35+	1.017	1.192	1.749	2.447	2.545	**1.575**		
Total	**1.037**	**1.207**	**1.764**	**2.463**	**2.778**	**1.599**		

Age of Dwelling	All Density Types					
	< 1 BR	1 BR	2 BR	3/4 BR	5+ BR	Total
1-5	2.692	1.378	1.881	2.987	4.086	**2.634**
6-10	-	1.356	1.846	2.840	4.441	**2.639**
11-15	-	1.463	1.839	2.923	4.133	**2.727**
16-20	-	1.378	1.834	2.849	4.106	**2.669**
20-25	-	1.367	1.851	2.777	3.748	**2.558**
25-35	-	1.283	1.814	2.789	3.922	**2.481**
35+	1.295	1.246	1.799	2.579	3.721	**2.311**
Total	**1.504**	**1.270**	**1.812**	**2.661**	**3.846**	**2.396**

[1] Includes studio, 1 bedroom and 2 bedroom+ apartments.
[2] 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 9
Town of Lincoln
Person Per Unit Structural Type and Age of Dwelling
(2021 Census)



Apartment P.P.U.s are based on Niagara Region.

Schedule 10a
Town of Lincoln
Employment Forecast, 2023 to 2043

Period	Population	Activity Rate								Employment								Employment
		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.)	Total (Excluding Work at Home and N.F.P.O.W.)
Mid 2011	22,487	0.050	0.057	0.107	0.093	0.078	0.385	0.048	0.433	1,135	1,275	2,400	2,100	1,750	8,660	1,074	9,734	7,385
Mid 2016	23,787	0.048	0.048	0.114	0.112	0.082	0.403	0.055	0.458	1,145	1,130	2,700	2,670	1,945	9,590	1,311	10,901	8,460
Mid 2023	26,169	0.044	0.054	0.115	0.109	0.079	0.401	0.056	0.457	1,146	1,422	3,014	2,845	2,070	10,497	1,475	11,972	9,075
Mid 2033	32,364	0.036	0.050	0.096	0.102	0.074	0.359	0.052	0.411	1,172	1,631	3,107	3,316	2,394	11,620	1,683	13,303	9,989
Mid 2043	38,684	0.031	0.046	0.081	0.096	0.069	0.323	0.048	0.371	1,193	1,798	3,133	3,721	2,662	12,507	1,853	14,360	10,709
Incremental Change																		
Mid 2011 - Mid 2016	1,300	-0.0023	-0.0092	0.0068	0.0189	0.0039	0.0180	0.0074	0.0254	10	-145	300	570	195	930	237	1,167	1,075
Mid 2016 - Mid 2023	2,382	-0.0043	0.0068	0.0017	-0.0035	-0.0027	-0.0020	0.0012	-0.0008	1	292	314	175	125	907	164	1,071	615
Mid 2023 - Mid 2033	6,195	-0.0076	-0.0039	-0.0192	-0.0063	-0.0051	-0.0421	-0.0044	-0.0465	26	209	93	471	324	1,123	208	1,331	914
Mid 2023 - Mid 2043	12,515	-0.0130	-0.0079	-0.0342	-0.0125	-0.0103	-0.0778	-0.0085	-0.0863	47	376	119	876	592	2,010	378	2,388	1,634
Annual Average																		
Mid 2011 - Mid 2016	260	-0.0005	-0.0018	0.0014	0.0038	0.0008	0.0036	0.0015	0.0051	2	-29	60	114	39	186	47	233	215
Mid 2016 - Mid 2023	340	-0.0006	0.0010	0.0002	-0.0005	-0.0004	-0.0003	0.0002	-0.0001	0	42	45	25	18	130	23	153	88
Mid 2023 - Mid 2033	620	-0.0008	-0.0004	-0.0019	-0.0006	-0.0005	-0.0042	-0.0004	-0.0046	3	21	9	47	32	112	21	133	91
Mid 2023 - Mid 2043	626	-0.0006	-0.0004	-0.0017	-0.0006	-0.0005	-0.0039	-0.0004	-0.0043	2	19	6	44	30	101	19	119	82

[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 workplace 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 Niagara Region Official Plan, PDS 17-2022, 2051 Land Needs Assessment, June 2022, Hemson Consulting Ltd., and discussions with Town of Lincoln staff regarding servicing and land supply by Watson & Associates Economists Ltd.

Schedule 10b
Town of Lincoln
Employment and Gross Floor Area (G.F.A.) Forecast, 2023 to 2043

Period	Population	Employment					Gross Floor Area in Square Feet (Estimated)[1]				
		Primary	Industrial	Commercial/ Population Related	Institutional[3]	Total	Primary - Non-Bona Fide Farming[2]	Industrial	Commercial/ Population Related	Institutional[3]	Total
Mid 2011	22,487	1,135	2,400	2,100	1,750	7,385					
Mid 2016	23,787	1,145	2,700	2,670	1,945	8,460					
Mid 2023	26,169	1,146	3,014	2,845	2,070	9,075					
Mid 2033	32,364	1,172	3,107	3,316	2,305	9,900					
Mid 2043	38,684	1,193	3,133	3,721	2,487	10,534					
Incremental Change											
Mid 2011 - Mid 2016	1,300	10	300	570	195	1,075					
Mid 2016 - Mid 2023	2,382	1	314	175	125	615					
Mid 2023 - Mid 2033	6,195	26	93	471	235	825	78,000	111,600	235,500	158,600	583,700
Mid 2023 - Mid 2043	12,515	47	119	876	417	1,459	141,000	142,800	438,000	281,500	1,003,300
Annual Average											
Mid 2011 - Mid 2016	260	2	60	114	39	215					
Mid 2016 - Mid 2023	340	0	45	25	18	88					
Mid 2023 - Mid 2033	620	3	9	47	24	83	7,800	11,160	23,550	15,860	58,370
Mid 2023 - Mid 2043	626	2	6	44	21	73	7,050	7,140	21,900	14,075	50,165

[1] Square Foot Per Employee Assumptions

Primary - Non-Bona Fide Farming	3,000
Industrial	1,200
Commercial/Population-Related	500
Institutional	675

[2] Primary industry includes bona-fide, non bona-fide farming and cannabis growing operation 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-2023 to Mid-2043 forecast period.
Note: Numbers may not add up precisely due to rounding.
Source: Watson & Associates Economists Ltd.

Schedule 10c
Town of Lincoln
Estimate of the Anticipated Amount, Type and Location of Non-Residential Development for Which Development Charges Can Be Imposed

Development Location	Timing	Primary G.F.A. S.F.[1],[2]	Industrial G.F.A. S.F.[1]	Commercial G.F.A. S.F.[1]	Institutional G.F.A. S.F.[1],[3]	Total Non-Residential G.F.A. S.F.	Employment Increase[4]
Urban	2023 - 2033	-	111,600	220,500	158,600	490,700	769
	2023 - 2043	-	142,800	410,000	281,500	834,300	1,356
Beamsville	2023 - 2033	-	111,600	86,000	150,600	348,200	488
	2023 - 2043	-	142,800	159,900	264,900	567,600	831
Prudhommes	2023 - 2033	-	-	129,000	-	129,000	258
	2023 - 2043	-	-	239,900	-	239,900	480
Campden	2023 - 2033	-	-	-	-	-	-
	2023 - 2043	-	-	-	-	-	-
Remaining Urban Area	2023 - 2033	-	-	5,500	8,000	13,500	23
	2023 - 2043	-	-	10,100	16,600	26,700	45
Rural	2023 - 2033	78,000	-	15,000	-	93,000	30
	2023 - 2043	141,000	-	28,000	-	169,000	56
Town of Lincoln	2023 - 2033	78,000	111,600	235,500	158,600	583,700	825
	2023 - 2043	141,000	142,800	438,000	281,500	1,003,300	1,459

[1] Square Foot Per Employee Assumptions

Primary - Non-Bona Fide Farming	3,000
Industrial	1,200
Commercial/Population-Related	500
Institutional	675

[2] Primary industry includes bona-fide, non bona-fide farming and cannabis growing operation related employment.
[3] Forecast institutional employment and gross floor area has been adjusted downward to account for employment associated with special care units.
[4] Employment Increase does not include No Fixed Place of Work.
*Reflects Mid-2023 to Mid-2043 forecast period.
Note: Numbers may not add up precisely due to rounding.
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	$50,267.00	0.0129	km of roadways	3,896,667	per km	629,091,505
	Services Related to a Highway - Bridges, Culverts & Structures	$4,233.13	0.0033	Number of Bridges, Culverts & Structures	1,282,767	per item	52,977,622
	Public Works - Facilities	$327.01	1.0850	sq.ft. of building area	301	per sq.ft.	4,092,530
	Public Works - Vehicles & Equipment	$438.86	0.0035	No. of vehicles and equipment	125,389	per vehicle	5,492,333
Fire Protection	Fire Protection Services - Facilities	$984.53	1.0522	sq.ft. of building area	936	per sq.ft.	12,321,393
	Fire Protection Services - Vehicles & Equipment	$543.22	0.0008	No. of vehicles	679,025	per vehicle	6,798,398
	Fire Protection Services - Small Equipment and Gear	$105.97	0.0393	No. of equipment and gear	2,696	per item	1,326,215
Parks & Recreation	Parkland Development	$1,610.82	0.0100	Acres of Parkland	161,082	per acre	9,979,030
	Recreation Facilities	$2,472.26	4.6399	sq.ft. of building area	533	per sq.ft.	15,315,651
	Parks & Recreation Vehicles and Equipment	$81.70	0.0025	No. of vehicles and equipment	32,680	per vehicle	506,132
Library	Library Services - Facilities	$442.19	0.5642	sq.ft. of building area	784	per sq.ft.	5,534,008
	Library Services - Collection Materials	$84.77	3.3992	No. of library collection items	25	per collection item	1,060,897
	Library Services - Vehicles	$0.31	0.00001	No. of vehicles and equipment	60,330	per vehicle	3,880

Town of Lincoln
Service Standard Calculation Sheet

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

Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 Value ($/km)
Rural kilometres																
2 lane	213	213	221	230	239	248	248	248	248	248	248	248	248	218	218	$3,583,000
Urban kilometres																
2 lane	65	65	65	66	66	67	68	68	68	68	70	73	74	74	74	$4,980,000
Total	**278**	**278**	**286**	**296**	**305**	**315**	**316**	**316**	**316**	**316**	**318**	**321**	**322**	**292**	**292**	

Population	22,013	22,204	22,271	22,487	22,787	22,951	23,390	23,645	23,787	23,749	23,900	24,486	25,445	25,719	26,182
Per Capita Standard	0.0126	0.0125	0.0129	0.0132	0.0134	0.0137	0.0135	0.0134	0.0133	0.0133	0.0133	0.0131	0.0126	0.0113	0.0112

15 Year Average	2008-2022
Quantity Standard	0.0129
Quality Standard	$3,896,667
Service Standard	$50,267

D.C. Amount (before deductions)	20 Year
Forecast Population	12,515
$ per Capita	$50,267
Eligible Amount	$629,091,505

Town of Lincoln
Service Standard Calculation Sheet

Service: Services Related to a Highway - Bridges, Culverts & Structures
Unit Measure: Number of Bridges, Culverts & Structures

Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 Value ($/item)
Bridges - Vehicular	58	58	58	58	58	58	58	58	58	58	58	58	58	58	58	$1,600,000
Culverts Greater than 3m	9	9	9	9	9	9	9	9	9	9	9	9	9	9	10	$575,000
Culverts Less than 3m (cross culverts not driveway culverts)	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	$190,000
Total	**77**	**77**	**77**	**77**	**77**	**77**	**77**	**77**	**77**	**77**	**77**	**77**	**77**	**77**	**78**	

Population	22,013	22,204	22,271	22,487	22,787	22,951	23,390	23,645	23,787	23,749	23,900	24,486	25,445	25,719	26,182
Per Capita Standard	0.0035	0.0035	0.0035	0.0034	0.0034	0.0034	0.0033	0.0033	0.0032	0.0032	0.0032	0.0031	0.0030	0.0030	0.0030

15 Year Average	2008-2022
Quantity Standard	0.0033
Quality Standard	$1,282,767
Service Standard	$4,233

D.C. Amount (before deductions)	20 Year
Forecast Population	12,515
$ per Capita	$4,233
Eligible Amount	$52,977,622

Town of Lincoln
Service Standard Calculation Sheet

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

Description	Proportion Used by Each Service	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 Bld'g Value ($/sq.ft.)	Value/sq.ft. with land, site works, etc.
Services Related to a Highway																		
Jordan Yard	50%	2,500	2,500	2,500	-	-	-	-	-	-	-	-	-	-	-	-	$175	$215
Beamsville Yard	50%	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	$175	$215
Salt and Sand Dome	50%	522	522	522	522	522	522	522	522	522	522	522	522	522	522	522	$175	$215
Quarry Road Storage Facility	50%	900	900	900	900	900	900	900	900	900	900	900	900	900	900	900	$300	$352
Public Works/Planning Office Space (Beamsville)	50%	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	$600	$683
Water Services																		
Jordan Yard	25%	1,250	1,250	1,250	-	-	-	-	-	-	-	-	-	-	-	-	$175	$215
Beamsville Yard	25%	4,375	4,375	4,375	4,375	4,375	4,375	4,375	4,375	4,375	4,375	4,375	4,375	4,375	4,375	4,375	$175	$215
Salt and Sand Dome	25%	261	261	261	261	261	261	261	261	261	261	261	261	261	261	261	$175	$215
Quarry Road Storage Facility	25%	450	450	450	450	450	450	450	450	450	450	450	450	450	450	450	$300	$352
Public Works/Planning Office Space (Beamsville)	25%	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	$600	$683
Wastewater Services																		
Jordan Yard	25%	1,250	1,250	1,250	-	-	-	-	-	-	-	-	-	-	-	-	$175	$215
Beamsville Yard	25%	4,375	4,375	4,375	4,375	4,375	4,375	4,375	4,375	4,375	4,375	4,375	4,375	4,375	4,375	4,375	$175	$215
Salt and Sand Dome	25%	261	261	261	261	261	261	261	261	261	261	261	261	261	261	261	$175	$215
Quarry Road Storage Facility	25%	450	450	450	450	450	450	450	450	450	450	450	450	450	450	450	$300	$352
Public Works/Planning Office Space (Beamsville)	25%	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	$600	$683
Total		**29,544**	**29,544**	**29,544**	**24,544**	**24,544**	**24,544**	**24,544**	**24,544**	**24,544**	**24,544**	**24,544**	**24,544**	**24,544**	**24,544**	**24,544**		

Population		22,013	22,204	22,271	22,487	22,787	22,951	23,390	23,645	23,787	23,749	23,900	24,486	25,445	25,719	26,182
Per Capita Standard		1.3421	1.3306	1.3266	1.0915	1.0771	1.0694	1.0493	1.0380	1.0318	1.0335	1.0269	1.0024	0.9646	0.9543	0.9374

15 Year Average		2008-2022
Quantity Standard		1.0850
Quality Standard		$301
Service Standard		$327

D.C. Amount (before deductions)		20 Year
Forecast Population		12,515
$ per Capita		$327
Eligible Amount		$4,092,530

Town of Lincoln
Service Standard Calculation Sheet

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

Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 Value ($/Vehicle)
4 Ton Dump - Ford 1999 (VT26)	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	$106,000
4 Ton Dump - Ford 1999 (VT27)	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	$122,000
4 Ton Dump - Ford	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	$108,000
4 Ton Dump - Ford	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	$102,000
Asphalt grinder for EB23	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	$29,300
Asphalt paver (EM45)	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	$142,000
AVR (Mechanic)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$10,000
Backhoe - JD + new buckets 1996 (EB24)	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	$449,000
Backhoe - JD + new buckets 2008 (EB27)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$410,000
Backhoe - John Deere (EB23)	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	$373,000
Backhoe - John Deere 2005 (EB26)	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	$373,000
Backhoe - JD + new buckets & snowplow 2012 (EB24)	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	$168,000
Boom Mower for ER11	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	$64,000
Bush Hog for ER11	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	$20,000
Car - Dodge Caliber - 2007 (VC14)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$30,000
Car - Chevy Malibu - 2002 (VC17)	1	1	1	1	1	1	1	1	1	-	-	-	-	-	-	$50,000
Cargo Van - Dodge	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	$62,000
Cargo Van - Ford + outfitting 2005 (VV22)	1	1	1	1	1	1	1	1	1	-	-	-	-	-	-	$55,000
Cube Van - Ford + outfitting 2002 (VV21)	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	$140,000
Cargo Van - Chevrolet + outfitting 2010 (VV19)	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	$61,000
Cargo Van - Chevrolet + outfitting 2012 (VV20)	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	$62,000

Town of Lincoln
Service Standard Calculation Sheet

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

Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 Value ($/Vehicle)
Dump International 2006 (VT24)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$198,000
Dump -Sterling (VT25)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$204,000
Dump Truck - Ford Single Axle	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	$34,000
Dump Truck - Ford Single Axle	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	$392,000
Dump Truck - Ford Tandem Axle	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	$430,000
Dump Truck - International Single Axle 2012 (VD34)	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	$397,000
Dump Truck - International Single Axle 2009 (VD32)	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$400,000
Dump Truck - International Single Axle 2010 (VD33)	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	$390,000
Dump Truck - International Single Axle 2008 (VD30)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$352,000
Dump Truck - International Single Axle 2009 (VD31)	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$354,000
Dump Truck - Sterling Single Axle 2000 (VD17)	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	$392,000
Dump Truck - Sterling Single Axle 2000 (VD18)	1	1	1	1	1	1	1	-	-	-	-	-	-	-	-	$390,000
Dump Truck - Sterling Single Axle 2000 (VD19)	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	$392,000
Dump Truck - Sterling Single Axle 2005 (VD20)	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	$392,000
Dump Truck - Sterling Single Axle (VD16)	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	$419,000
Dump Truck - Sterling Tandem Axle 2007 (VD39)	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	$428,000
Dump Truck - Volvo Tandem	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	$486,000
Foot Tamper	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$9,000

Town of Lincoln
Service Standard Calculation Sheet

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

Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 Value ($/Vehicle)
Gas Cutting Torches	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$2,000
Gas Cutting Torches	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$2,000
Generator	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$3,000
Generator - 3500 Watt	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$5,000
Grader - Champion 1991 (EG31)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$654,000
Heavy Duty Air Jack	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$8,000
Hydraulic Powerpack - JCB	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$11,000
Loader - John Deere FWD 1999 (EB25)	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	$494,000
Mechanic's Hoist	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	$27,000
Pickup Truck - Chevy Silverado 2008 (VP26)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$65,000
Pickup Truck - Chevy Silverado 2010 (VP27)	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	$65,000
Pickup Truck - Dodge	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	$65,000
Pickup Truck - Dodge	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	$65,000
Pickup Truck - Dodge (VP29)	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	$65,000
Pickup Truck - Dodge (VP28)	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	$65,000
Pickup Truck - Dodge 2007 (VP23)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$65,000
Pickup Truck - Dodge 2007 (VP41)	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	$65,000
Pickup Truck - Dodge 2012 (VP29)	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	$65,000
Pickup Truck - Dodge 2012 (VP30)	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	$65,000
Pickup Truck - Ford 2006 (VP01)	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	$65,000
Pickup Truck - Ford 2006 (VP02)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$65,000

Town of Lincoln
Service Standard Calculation Sheet

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

Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 Value ($/Vehicle)
Pickup Truck - Ford 2006 (VP03)	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	$65,000
Pickup Truck - Ford 2002 (VC15)	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	$65,000
Pickup Truck - Ford 2004 (VP33)	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	$65,000
Pickup Truck - Ford 2004 (VP34)	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	$65,000
Pickup Truck - Ford	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	$65,000
Pickup Truck - Ford	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	$65,000
Pickup Truck - Ford	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	$65,000
Pickup Truck - Ford	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	$65,000
Pickup Truck - Ford (VP10)	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	$65,000
Pickup Truck - Ford (VP09)	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	$65,000
Plasma Cutter	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$3,000
Plate Tamper	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$9,000
Plow Attachment for EM43	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$14,000
Post Pounder - Hydraulic	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$7,000
Post Puller - Hydraulic	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$6,000
Pumps	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$2,000
Rear Flail for ER11 - Was replaced with ER78 - no unit was assigned	1	1	1	1	1		-	-	-	-	-	-	-	-	-	$24,000
Roller 2006 (EM40)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$51,000
Salt/sand Spreader for ER11 - Was replaced with ER78 - no unit was assigned	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$11,000
Sandblaster	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	$6,000

Town of Lincoln
Service Standard Calculation Sheet

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

Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 Value ($/Vehicle)
Scanner - Snap-on	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$7,000
Sewer Pump	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$5,000
Sewer Rodder - Sreco 1982 (EM36)	1	1	1	1	1	1	1	-	-	-	-	-	-	-	-	$119,000
Sheet Painter	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$7,000
Side Flail for ER11 - Was replaced with ER78 - no unit was assigned	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	$33,000
Snow Blade for ER11 - Was replaced with ER78 - no unit was assigned	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	$13,000
Stihl Quick Cut Saw	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$2,000
Street Sweeper - Elgin 2008 (VD38)	1	1	1	1	1	1	1	1	1	1	1	1	1	-	-	$315,000
Tamper, Jumping Jack	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$7,000
Thompson Steamer 1982 (EM39)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$74,000
Tractor - New Holland (ER78)	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	$315,000
Trailer - Hitchman 2013 (EA56)	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	$3,000
Trailer - Miska - Landscape Tandem 2008 (EA55)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$11,000
Trailer - roller 2008 (EA53)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$11,000
Trailer - Wiscot Paint Machine	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$6,000
Trailer - Wiscot Shoring 2002 (EA51)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$5,000
Vacuum Sweeper - Tymco 1999 (EM33)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$519,000
Welder (Shop)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$7,900
Welder (Truck)	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	$12,400
Dump Truck Tandem (VD35) 2014	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	$407,100

Town of Lincoln
Service Standard Calculation Sheet

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

Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 Value ($/Vehicle)
Dump Truck Tandem (VD36) 2017	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	$407,100
Dump Truck Single (VD37) 2019	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	$372,400
Street Sweeper -Elgin (VD38) 2020	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	$493,500
Dump Truck Tandem (VD39) 2020	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	$407,100
Dump Truck Single (VD40) 2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	$372,400
Dump Truck Single (VD41) 2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	$372,400
Dump Truck Tandem (VD42) 2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	$461,000
Pickup Truck Chevy (VP31) 2013	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	$65,000
Pickup Truck Chevy (VP33) 2015	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	$65,000
Pickup Truck Chevy (VP34) 2015	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	$65,000
Pickup Truck Chevy (VP38) 2017	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	$65,000
Pickup Truck Chevy (VP40) 2018	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	$65,000
Pickup Truck Chevy (VP41) 2019	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	$65,000
Pick Truck Ford (VP42) 2019	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	$65,000
4-ton Dump Truck (VT26) 2014	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	$100,000
4-ton Dump Truck (VT27) 2014	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	$100,000
4-ton Dump Truck (VT28) 2020	-	-		-	-	-	-	-	-	-	-	-	1	1	1	$100,000
4-ton Dump Truck (VT29) 2020	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	$100,000
Cube Van (VV21) 2014	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	$120,000
Van (VV23) 2019	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	$80,000
Tractor John Deere (ER78) 2010	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	$120,000
Tractor John Deere (ER79) 2019	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	$65,000
Tractor Kubota (ER80) 2020	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	$59,000
Tractor Kubota (ER81) 2020	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	$59,000
Tractor Kubota (ER82) 2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	$113,000

Town of Lincoln
Service Standard Calculation Sheet

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

Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 Value ($/Vehicle)
Car Ford (VC15) 2015	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	$40,000
Car Ford (VC16) 2015	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	$40,000
Car GMC (VC18) 2019	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	$40,000
Car Chevy (VC19) 2020	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	$40,000
Car Chevy (VC20) 2020	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	$40,000
Car Toyota (VC21) 2021	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	$40,000
Caterpillar Loader (EB25) 2013	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	$300,000
John Deere Backhoe (EB26) 2020	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	$250,000
John Deere Backhoe (EB27) 2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	$250,000
Total	**89**	**91**	**95**	**95**	**100**	**75**	**71**	**73**	**73**	**73**	**73**	**74**	**80**	**80**	**85**	

Population	22,013	22,204	22,271	22,487	22,787	22,951	23,390	23,645	23,787	23,749	23,900	24,486	25,445	25,719	26,182
Per Capita Standard	0.0040	0.0041	0.0043	0.0042	0.0044	0.0033	0.0030	0.0031	0.0031	0.0031	0.0031	0.0030	0.0031	0.0031	0.0032

15 Year Average	2008-2022
Quantity Standard	0.0035
Quality Standard	$125,389
Service Standard	$439

D.C. Amount (before deductions)	20 Year
Forecast Population	12,515
$ per Capita	$439
Eligible Amount	$5,492,333

Town of Lincoln
Service Standard Calculation Sheet

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

Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 Bld'g Value ($/sq.ft.)	Value/sq.ft. with land, site works, etc.
Fire Station #1 - 4594 Ontario St., Beamsville	4,402	4,402	4,402	4,402	6,600	6,600	6,600	6,600	6,600	7,368	7,368	7,368	7,368	7,368	7,368	$750	$900
Old Fire Station #2 - 4238 Fly Rd., Campden	3,223	3,223	3,223	3,223	3,223	3,223	3,223	3,223	3,223	3,223	3,223	-	-	-	-	$600	$750
New Fire Station #2 - 3970 Fly Rd., Campden	-	-	-	-	-	-	-	-	-	-	-	5,345	5,345	5,345	5,345	$700	$897
Fire Station #3 - 3335 Tallman Dr., Vineland	4,360	4,360	4,360	4,360	4,360	4,360	4,360	4,360	4,360	4,360	4,360	4,360	4,360	4,360	4,360	$700	$835
Fire Station #4 - 3763 19th St., Jordan	10,457	10,457	10,457	10,457	10,457	10,457	10,457	10,457	10,457	10,457	10,457	10,457	10,457	10,457	10,457	$800	$1,047
Total	**22,442**	**22,442**	**22,442**	**22,442**	**24,640**	**24,640**	**24,640**	**24,640**	**24,640**	**25,408**	**25,408**	**27,530**	**27,530**	**27,530**	**27,530**		

Population	22,013	22,204	22,271	22,487	22,787	22,951	23,390	23,645	23,787	23,749	23,900	24,486	25,445	25,719	26,182
Per Capita Standard	1.0195	1.0107	1.0077	0.9980	1.0813	1.0736	1.0534	1.0421	1.0359	1.0699	1.0631	1.1243	1.0819	1.0704	1.0515

15 Year Average	2008-2022
Quantity Standard	1.0522
Quality Standard	$936
Service Standard	$985

D.C. Amount (before deductions)	20 Year
Forecast Population	12,515
$ per Capita	$985
Eligible Amount	$12,321,393

Town of Lincoln
Service Standard Calculation Sheet

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

Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 Value ($/Vehicle)
Command	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	$125,000
Prevention	1	1	1	1	1	1	1	1	2	2	2	2	2	2	2	$85,000
Aerial (100 ft Platform)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$2,300,000
Pumper Rescue	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	$1,100,000
Tanker	2	2	3	3	3	3	3	3	3	3	3	3	3	3	3	$800,000
Air/Rehab Unit	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	$500,000
Heavy Rescue	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$1,000,000
Squad	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	$250,000
Pumper	1	1	1	1	1	1	1	1	1	1	1	2	2	2	2	$1,100,000
UTV	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	$32,000
UTV Trailer	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	$10,000
Total	**15**	**15**	**16**	**16**	**16**	**17**	**17**	**17**	**18**	**20**	**20**	**21**	**21**	**21**	**21**	

Population	22,013	22,204	22,271	22,487	22,787	22,951	23,390	23,645	23,787	23,749	23,900	24,486	25,445	25,719	26,182	
Per Capita Standard	0.0007	0.0007	0.0007	0.0007	0.0007	0.0007	0.0007	0.0007	0.0008	0.0008	0.0008	0.0009	0.0008	0.0008	0.0008	

15 Year Average	2008-2022
Quantity Standard	0.0008
Quality Standard	$679,025
Service Standard	$543

D.C. Amount (before deductions)	20 Year
Forecast Population	12,515
$ per Capita	$543
Eligible Amount	$6,798,398

Town of Lincoln
Service Standard Calculation Sheet

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

Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 Value ($/item)
Bunker Gear & Protective Clothing	101	101	101	101	101	101	101	101	101	118	118	138	158	178	202	$5,800
Firefighter Pagers with Chargers	120	120	120	120	120	120	120	120	140	140	140	140	140	140	144	$1,200
Station Air Compressors	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$90,000
S.C.B.A.'s	34	34	34	34	34	40	40	40	40	44	50	50	50	50	50	$9,300
SCBA Masks	56	56	56	56	56	61	61	61	61	80	135	135	135	135	135	$800
Air Cylinders	103	103	103	103	103	115	115	115	115	115	160	160	160	160	160	$2,000
Washer Extractors	-	-	1	1	1	4	4	4	4	4	4	4	4	4	4	$10,000
Thermal Imaging Cameras	5	5	5	5	5	5	5	5	5	5	8	8	8	8	8	$12,500
Hurst Auto Extrication (RAM)	5	5	5	5	5	5	5	5	5	5	1	1	1	1	1	$16,000
Hurst Auto Extrication (Spreader)	1	1	1	1	1	1	1	1	1	1	7	7	7	7	7	$20,000
Hurst Auto Extrication (Cutter)	1	1	1	1	1	1	1	1	1	1	7	7	7	7	7	$20,000
Multi Gas Detectors	1	1	1	1	4	4	4	4	4	4	5	5	5	5	5	$6,500
Portable Pumps	3	3	3	3	3	3	4	4	4	4	4	4	4	4	4	$8,000
Portable Radio	31	31	31	31	31	41	41	41	41	41	44	44	44	44	44	$5,000
Mobile Radio	14	14	15	15	15	17	17	18	20	21	22	23	23	23	23	$7,000
Vehicle Radio Repeaters	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	$35,000
Hoses - 45mm	94	94	94	102	102	126	141	156	171	186	201	201	201	201	201	$300
Hoses - 60mm	65	65	65	65	65	77	90	103	116	129	142	142	142	142	142	$350
Hoses - 100mm	37	37	37	37	37	37	46	55	64	73	81	81	81	81	81	$1,200
Hoses - 125mm	-	-	-	-	-	9	9	9	9	9	9	9	9	9	9	$1,100
Nozzles	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	$1,500
Total	**703**	**703**	**705**	**713**	**716**	**799**	**837**	**875**	**934**	**1,012**	**1,170**	**1,191**	**1,211**	**1,231**	**1,263**	

Population	22,013	22,204	22,271	22,487	22,787	22,951	23,390	23,645	23,787	23,749	23,900	24,486	25,445	25,719	26,182
Per Capita Standard	0.0319	0.0317	0.0317	0.0317	0.0314	0.0348	0.0358	0.0370	0.0393	0.0426	0.0490	0.0486	0.0476	0.0479	0.0482

15 Year Average	2008-2022
Quantity Standard	0.0393
Quality Standard	$2,696
Service Standard	$106

D.C. Amount (before deductions)	20 Year
Forecast Population	12,515
$ per Capita	$106
Eligible Amount	$1,326,215

Town of Lincoln
Service Standard Calculation Sheet

Service: Parkland Development
Unit Measure: Acres of Parkland

Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 Value ($/Acre)
Destination Park	24.80	24.80	24.80	24.80	28.46	28.46	28.46	28.46	28.46	28.46	28.46	28.46	28.46	28.46	28.46	$193,000
Sports Park	59.70	59.70	59.70	59.70	59.70	59.70	59.70	59.70	59.70	59.70	59.70	59.70	59.70	59.70	59.70	$193,000
Community Park	16.11	16.11	16.11	16.11	16.11	16.11	16.11	16.11	16.11	16.11	16.11	19.27	19.27	19.27	19.27	$193,000
Neighbourhood Park	13.59	13.59	13.59	13.59	13.59	13.59	13.59	13.59	13.59	13.59	15.19	15.19	15.19	15.19	15.19	$193,000
Natural Area	77.94	77.94	77.94	77.94	77.94	77.94	77.94	77.94	77.94	77.94	77.94	77.94	77.94	77.94	77.94	$116,000
Open Space Linkage	32.16	32.16	32.64	32.64	32.64	33.44	39.97	39.97	39.97	39.97	40.57	40.57	40.77	40.77	40.77	$160,000
Schools (Municipal Portion 33%)	1.97	1.97	1.97	1.97	1.97	1.97	1.97	1.97	3.30	3.30	3.30	3.30	3.30	3.30	3.30	$96,000
Total	**226.28**	**226.28**	**226.76**	**226.76**	**230.42**	**231.22**	**237.75**	**237.75**	**239.07**	**239.07**	**241.27**	**244.43**	**244.63**	**244.63**	**244.63**	

Population	22,013	22,204	22,271	22,487	22,787	22,951	23,390	23,645	23,787	23,749	23,900	24,486	25,445	25,719	26,182
Per Capita Standard	0.0103	0.0102	0.0102	0.0101	0.0101	0.0101	0.0102	0.0101	0.0101	0.0101	0.0101	0.0100	0.0096	0.0095	0.0093

15 Year Average	2008-2022
Quantity Standard	0.0100
Quality Standard	$161,082
Service Standard	$1,611

D.C. Amount (before deductions)	10 Year
Forecast Population	6,195
$ per Capita	$1,611
Eligible Amount	$9,979,030

Town of Lincoln
Service Standard Calculation Sheet

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

Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 Bld'g Value ($/sq.ft.)	Value/sq.ft. with land, site works, etc.
Beamsville Arena	24,600	24,600	24,600	24,600	24,600	24,600	-	-	-	-	-	-	-	-	-	$500	$573
Jordan Arena	30,400	30,400	30,400	30,400	30,400	30,400	30,400	30,400	30,400	30,400	30,400	30,400	30,400	30,400	30,400	$450	$518
Jordan Lions Building	2,550	2,550	2,550	2,550	2,550	2,550	2,550	2,550	2,550	2,550	2,550	2,550	2,550	2,550	2,550	$450	$518
Lincoln Centre	7,400	7,400	7,400	7,400	7,400	7,400	7,400	7,400	7,400	7,400	7,400	7,400	7,400	7,400	7,400	$450	$518
Bennett Hall	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600	2,300	$350	$408
Howard House	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	$350	$408
Fleming Memorial Arena / Centre	-	-	-	-	-	-	57,000	57,000	57,000	57,000	57,000	57,000	57,000	57,000	57,000	$600	$683
Outdoor Pool-Beamsville	5,591	5,591	5,591	5,591	5,591	5,591	5,591	5,591	5,591	5,591	5,591	5,591	5,591	5,591	5,591	$250	$297
Outdoor Pool-Jordan	-	5,027	5,027	5,027	5,027	5,027	5,027	5,027	5,027	5,027	5,027	5,027	5,027	5,027	5,027	$250	$297
Beam St. Facility	-	-	-	-	-	-	5,758	5,758	5,758	5,758	5,758	5,758	5,758	5,758	-	$350	$408
Community Services Office Space (Beamsville)	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	$600	$683
De Sousa Winery	-	-	-	-	-	-	-	-	-	-	-	5,486	5,486	5,486	5,486	$225	$270
Quarry Road (Barn)	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	$175	$215
Total	**81,861**	**86,888**	**86,888**	**86,888**	**86,888**	**86,888**	**125,046**	**125,046**	**125,046**	**125,046**	**125,046**	**130,532**	**130,532**	**130,532**	**122,474**		

Population	22,013	22,204	22,271	22,487	22,787	22,951	23,390	23,645	23,787	23,749	23,900	24,486	25,445	25,719	26,182
Per Capita Standard	3.7188	3.9132	3.9014	3.8639	3.8131	3.7858	5.3461	5.2885	5.2569	5.2653	5.2321	5.3309	5.1300	5.0753	4.6778

15 Year Average	2008-2022
Quantity Standard	4.6399
Quality Standard	$533
Service Standard	$2,472

D.C. Amount (before deductions)	10 Year
Forecast Population	6,195
$ per Capita	$2,472
Eligible Amount	$15,315,651

Town of Lincoln
Service Standard Calculation Sheet

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

Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 Value ($/Vehicle)
100 gal. Watering System (Ea72)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$6,300
Aerator (EA71)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$10,000
Bannerman Ball Diamond groomer 2005 (EA35)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$18,300
Bannerman Ball Diamond groomer 1999 (EA36)	1	1	1	1	1	1	1	1	1	1	1	1	1	-	-	$25,300
Bannerman Belt Liner	1	1	1	1	1	1	1	1	1	1	4	4	4	4	4	$1,200
Bannerman Overseeder	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$25,900
Bannerman Top Dresser	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$20,700
Beach Groomer	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	$62,400
Brush Chipper - Morbark 2003 (EM44)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$65,900
Cargo Van - Ford + outfitting 2005(VV18)	1	1	1	1	1	1	1	1	1	-	-	-	-	-	-	$74,200
Excavator - Volvo	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	$136,700
Forklift - JCB 2005 (EM43)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$117,600
Gator ATV - John Deere 6x4 2000 (EL81)	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	$31,300
Heavy Duty Pallet Truck	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$2,300
Ice Edger	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	$5,800
Ice Resurfacer - Beamsville 2003 propane (EM35)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$238,300
Ice Resurfacer - Jordan 2008 electric (EM47)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$230,400
Ice Resurfacer - Spare	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	$118,800
Leafblower	3	3	3	3	2	2	2	2	2	2	6	8	10	12	14	$1,200

Town of Lincoln
Service Standard Calculation Sheet

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

Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 Value ($/Vehicle)
Pickup Truck - Chevy Silverado 2008 (VP25)	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	$65,000
Pickup Truck - Ford F 150 2014 (VP32)	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	$65,000
Pickup Truck - Dodge 2007 (VP22)	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	$65,000
Pickup Truck - Dodge 2012 (VP28)	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	$65,000
Pickup Truck - Ford 2004 (VP14)	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	$65,000
Pickup Truck - GMC Sierra 1500 (VP35)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$65,000
Pickup Truck - GMC Sierra 1500 (VP36)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$65,000
Pressure Washer	2	2	2	2	2	2	2	2	2	2	2	2	2	2	1	$17,500
Progator-John Deere 2008 (EL82)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$55,900
Push Mowers - 2	3	3	3	3	3	3	3	3	3	3	3	4	4	5	6	$1,000
Riding Mower - John Deere	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	$15,400
Riding Mower - Kubota 2WD 2008 (EL 14)	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	$25,200
Riding Mower - Kubota 4WD 2000 (EL12)	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	$55,300
Riding Mower - Kubota Zero Turn 2005 (EL13)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	-	$29,700
Rototiller	-	-	-	-	1	1	1	1	1	1	1	2	2	3	3	$1,200
RTV - Kubota 2007 (EL16)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$29,700
Sprayer - 50 gal	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$3,500
Tractor - Ford (ER 16)	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	$52,000

Town of Lincoln
Service Standard Calculation Sheet

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

Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 Value ($/Vehicle)
Tractor - Massey Ferguson 2007 (ER75)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$52,000
Tractor - Massey Ferguson 2007 (ER76)	1	1	1	1	1	1	1	1	1	1	1	1	1	-	-	$52,000
Tractor - Massey Ferguson 2007 (ER77)	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	$52,000
Trailer - Hitchman (Tent)	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	$3,200
Trailer - Hitchman 22' Tandem	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	$13,400
Trailer - Wiscot 1997 (EA49)	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	$2,900
Trailer - Wiscot-small Tandem	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	$4,900
Watercannon	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$62,300
Weedeaters	6	6	6	6	6	6	6	6	6	6	8	10	10	12	13	$700
M.F. Mower-2013 (EL83)	-	-	-	-	-	1	1	1	1	1	1	1	-	-	-	$21,400
Kubota RTV-2015 (EL84)	-	-	-	-	-	-	-	1	1	1	1	1	1	-	-	$22,600
Kubota Mower-2016 (EL85)	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	$42,400
Utility Trailer (EA76)	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	$2,900
Gang Mower -2106 (EA77)	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	$17,600
Sod cutter Billy Goat	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	$4,300
IGO Liners	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	$1,600
Lazer Liners	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	$3,800
Green works Electric trimmers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	$800
Bannerman Gill/Groomer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	$3,800
Green works electric Mowers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	$900
Ford Pickup (VP39) 2018	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	$65,000
Chevy Pickup (VP43) 2019	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	$65,000
Chevy Pickup (VP44) 2020	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	$65,000
Ford Van (VV22) 2018	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	$120,000

Town of Lincoln
Service Standard Calculation Sheet

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

Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 Value ($/Vehicle)
Kubbota Mower (EL86) 2017	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	$19,000
Kubota Mower (EL87) 2017	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	$19,000
Kubota Mower (EL88) 2018	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	$19,000
Kubota Mower (EL89) 2018	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	$19,000
Kubota Mower (EL90) 2019	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	$19,000
Kubota Mower (EL91) 2019	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	$19,000
Kubota Mower (EL92) 2020	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	$19,000
Kubota Mower (EL93) 2020	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	$19,000
Kubota UTV (EL94) 2021	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	$29,500
Kubota UTV (EL95) 2021	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	$29,500
Kubota Mower (EL96) 2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	$19,000
Kubota Mower (EL97) 2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	$19,000
Kubota Mower (EL98) 2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	$19,000
Ford car (VC17) 2019	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	$40,000
Total	**54**	**54**	**54**	**54**	**55**	**47**	**47**	**48**	**51**	**52**	**62**	**70**	**72**	**78**	**96**	

Population	22,013	22,204	22,271	22,487	22,787	22,951	23,390	23,645	23,787	23,749	23,900	24,486	25,445	25,719	26,182
Per Capita Standard	0.0025	0.0024	0.0024	0.0024	0.0024	0.0020	0.0020	0.0020	0.0021	0.0022	0.0026	0.0029	0.0028	0.0030	0.0037

15 Year Average	2008-2022
Quantity Standard	0.0025
Quality Standard	$32,680
Service Standard	$82

D.C. Amount (before deductions)	10 Year
Forecast Population	6,195
$ per Capita	$82
Eligible Amount	$506,132

Town of Lincoln
Service Standard Calculation Sheet

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

Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 Bld'g Value ($/sq.ft.)	Value/sq.ft. with land, site works, etc.
Beam St. Facility	5,758	5,758	5,758	5,758	5,758	5,758	-	-	-	-	-	-	-	-	-	$350	$444
Moses F. Rittenhouse	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	$800	$988
Fleming Branch	-	-	-	-	-	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	$600	$746
Total	**10,858**	**10,858**	**10,858**	**10,858**	**10,858**	**10,858**	**15,100**	**15,100**	**15,100**	**15,100**	**15,100**	**15,100**	**15,100**	**15,100**	**15,100**		

Population	22,013	22,204	22,271	22,487	22,787	22,951	23,390	23,645	23,787	23,749	23,900	24,486	25,445	25,719	26,182
Per Capita Standard	0.4933	0.4890	0.4875	0.4829	0.4765	0.4731	0.6456	0.6386	0.6348	0.6358	0.6318	0.6167	0.5934	0.5871	0.5767

15 Year Average	2008-2022
Quantity Standard	0.5642
Quality Standard	$784
Service Standard	$442

D.C. Amount (before deductions)	20 Year
Forecast Population	12,515
$ per Capita	$442
Eligible Amount	$5,534,008

Town of Lincoln
Service Standard Calculation Sheet

Service: Library Services - Collection Materials
Unit Measure: No. of library collection items

Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 Value ($/item)
Collections	78,066	78,549	78,968	77,798	82,446	78,234	77,067	82,418	76,671	76,671	76,671	78,870	86,861	88,000	88,000	$24
Electronic Collection	-	0.4	0.4	0.4	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	$53,700
Public Computers	15	15	15	15	15	15	19	19	19	19	19	19	29	29	29	$1,600
Maker Space Kit	-	-	-	-	-	-	-	-	-	-	-	-	-	3	3	$200
3D Printers	-	-	-	-	-	-	-	-	-	-	-	-	1	1	2	$5,500
Internet Hot Spot	-	-	-	-	-	-	-	-	-	-	-	-	-	10	20	$200
Total	**78,081**	**78,564**	**78,983**	**77,813**	**82,462**	**78,250**	**77,087**	**82,438**	**76,691**	**76,691**	**76,691**	**78,890**	**86,892**	**88,044**	**88,055**	

Population	22,013	22,204	22,271	22,487	22,787	22,951	23,390	23,645	23,787	23,749	23,900	24,486	25,445	25,719	26,182
Per Capita Standard	3.5470	3.5383	3.5465	3.4604	3.6188	3.4094	3.2957	3.4865	3.2241	3.2292	3.2088	3.2218	3.4149	3.4233	3.3632

15 Year Average	2008-2022
Quantity Standard	3.3992
Quality Standard	$25
Service Standard	$85

D.C. Amount (before deductions)	20 Year
Forecast Population	12,515
$ per Capita	$85
Eligible Amount	$1,060,897

Town of Lincoln
Service Standard Calculation Sheet

Service: Library Services - Vehicles
Unit Measure: No. of library collection items

Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2018 Value ($/item)	2023 Value ($/item)
Library Van	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1		$60,000
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1**	**1**		

Population	22,013	22,204	22,271	22,487	22,787	22,951	23,390	23,645	23,787	23,749	23,900	24,486	25,445	25,719	26,182
Per Capita Standard	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00004	0.00004

15 Year Average	2008-2022
Quantity Standard	0.00001
Quality Standard	$60,330
Service Standard	$0.31

D.C. Amount (before deductions)	20 Year
Forecast Population	12,515
$ per Capita	$0.31
Eligible Amount	$3,880

Appendix C
Long-Term Capital and Operating Cost Examination

Appendix C: Long-Term Capital and Operating Cost Examination

Town of Lincoln

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 2022 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 Lincoln
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	15	0.057825472
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 Lincoln
Operating and Capital Expenditure Impacts for Future Capital Expenditures

SERVICE/CLASS OF SERVICE	GROSS COST LESS BENEFIT TO EXISTING	ANNUAL LIFECYCLE EXPENDITURES	ANNUAL OPERATING EXPENDITURES	TOTAL ANNUAL EXPENDITURES
1. Stormwater Drainage and Control Services				
1.1 Channels, drainage and ponds	13,079,682	289,740	34,426	324,166
2. Wastewater Services				
2.1 Treatment plants & Sewers	26,647,504	602,154	2,356,512	2,958,666
3. Water Services				
3.1 Treatment, storage and distribution systems	40,642,532	902,275	2,471,431	3,373,706
4. Services Related to a Highway				
4.1 Roads and Related	90,707,190	4,159,843	1,994,898	6,154,741
4.2 Public Works (Facilities and Fleet)	27,589,000	1,136,722	2,489,784	3,626,506
5. Fire Protection Services				
5.1 Fire facilities, vehicles & equipment	22,218,097	992,262	1,756,210	2,748,472
6. Library Services				
6.1 Library facilities, materials and vehicles	6,552,885	237,747	727,150	964,897
7. Parks and Recreation Services				
7.1 Park development, vehicles, trails and recreation facilities	37,186,015	1,394,309	1,619,718	3,014,027
Total	**264,622,905**	**9,715,052**	**13,450,130**	**23,165,182**

Appendix D
D.C. Reserve Fund Policy

Appendix D: D.C. Reserve Fund Policy

D.1 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(s) 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.*

The services currently prescribed are water, wastewater, and services related to a highway. 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 are part of the annual treasurer's statement; or

b) Incorporate the information into the annual budgeting process.

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 Lincoln
Annual Treasurer's Statement of Development Charge Reserve Funds

Description	Services to which the Development Charge Relates					Total
	Services Related to a Highway	Water Services	Wastewater Services	Fire Protection Services	Parks and Recreation Services	
Opening Balance, January 1, _____						**0**
Plus:						
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**
Less:						
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**
Closing Balance, December 31, _____	**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 Lincoln
Attachment 1
Annual Treasurer's Statement of Development Charge Reserve Funds
Amount Transferred to Capital (or Other) Funds – Capital Fund Transactions

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

Figure D-2b
Town of Lincoln
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
Services Related to a Highway									
Capital Cost J									
Capita Cost K									
Capital Cost L									
Sub-Total - Services Related to a Highway	**$0**	**$0**	**$0**	**$0**	**$0**		**$0**	**$0**	
Water Services									
Capital Cost M									
Capita Cost N									
Capital Cost O									
Sub-Total - Water	**$0**	**$0**	**$0**	**$0**	**$0**		**$0**	**$0**	
Wastewater Services									
Capital Cost P									
Capita Cost Q									
Capital Cost R									
Sub-Total - Wastewater	**$0**	**$0**	**$0**	**$0**	**$0**		**$0**	**$0**	

Figure D-3
Town of Lincoln
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 Lincoln
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

Town of Lincoln
Recommended General Policy Guidelines on Development Charge and Local Service Funding for Road-related, Stormwater Management, Parkland Development, Water, and Sanitary Sewer Works

The following guidelines set out 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 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, these policy guidelines, the location and type of services required and their relationship to the proposed development and to existing and proposed development in the area, and subsection 59(2) of the Development Charges Act, 1997.

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

1. **Arterial and Collector Roads (including Structures)**

   i. New Collector Roads internal to a development are direct developer responsibility.

   ii. New, widened, extended or upgraded, Arterial and Collector Roads external to a development are considered to be development charge projects.

   iii. New Collector Roads external to a development, but primarily acting as a connection serving a development, are a direct developer responsibility.

   iv. All other roads are considered to be the developer's responsibility.

2. **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 Regional roads: include in 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.

3. Streetlights

i. Streetlights on new arterial roads an 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).

4. 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, Regional 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: considered part of the complete street and is a direct developer responsibility through local service provisions (s.59 of D.C.A.).

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

5. Transit Lanes and Lay-bys

i. Transit lanes and lay-bys located within municipal arterial and regional road corridors: considered part of the complete street and included in D.C.'s

ii. Transit lanes and lay-bys located within non-arterial road corridors internal to development: considered part of the complete street and direct developer responsibility under s. 59 of the D.C.A. (as a local service).

iii. Transit lanes and lay-bys 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 the D.C.A. (as a local service).

6. Transit Bus Stops and Amenities

i. Transit bus stops and amenities internal to development: direct developer responsibility under s.59 of D.C.A. (as a local service).

ii. Transit bus stops and amenities on arterial roads: included in Municipality's Transit D.C.'s consistent with D.C.A., s.5(1).

LAND ACQUISITION FOR ROADS

7. Road Allowances

i. Land acquisition for Arterial or Collector Roads, to the widths required according to the approved engineering standards, is primarily provided by dedications under the Planning Act. In areas where limited or no development is anticipated, and direct dedication is unlikely, the land acquisition is considered to be part of the capital cost of the related development charge project

8. Grade Separations

i. Land acquisition for Grade Separations (beyond normal dedication requirements) is considered to be part of the capital cost of the related development charge project.

The detailed engineering requirements of the above items are governed by the approved detailed engineering standards for the Town.

PARKLAND DEVELOPMENT

9. Recreational Trails

i. 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.), is included in area municipal parkland D.C.'s.

10. Parkland

i. Parkland Development for Community Parks, District Parks, Neighbourhood Parks and Village Squares: direct developer responsibility to provide at base condition, as per the parks standards as developed, as a local service provision.

ii. Program facilities, amenities, and furniture, within parkland: are included in D.C.s.

11. Landscape Buffer Blocks. Features, Cul-de-sac Islands, Berms, Grade Transition Areas, Walkway Connections to Adjacent Arterial Roads, Open Space, Etc.

i. 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.

WATER

12. Watermains

i. Watermains internal to the development are considered to be a local service unless the Town requests a watermain be oversized, in which case the oversizing is a development charge project.

ii. External watermains of any size required by a development to connect to an existing local trunk main are considered to be the developer's local service responsibility.

iii. Watermains of any size required to connect a development charge eligible pumping station or reservoir to the supply network are considered to be development charge projects.

iv. Providing new underground services or upgrading existing underground services external to the development if the services are required to service the development, and if the pipe sizes do not exceed 300mm, are considered to be the developer's local service responsibility.

13. Booster Stations and Reservoirs

i. New or expanded water booster pumping stations and reservoir projects servicing two or more developments are considered to be development charge projects. All others are the responsibility of the developer.

ii. All other new or expanded water booster pumping stations and reservoir projects that do not qualify as above are the responsibility of the developer.

iii. The detailed engineering requirements of the above items are governed by the approved detailed engineering standards for the Town.

WASTEWATER

14. Sanitary Sewers

i. Sanitary Sewers internal to the development are considered to be a local service, unless the Town requests a sewer be oversized, in which case the oversizing is a development charge project.

ii. Sanitary Sewers of any size required by a development to connect to an existing local trunk main are considered to be the developer's responsibility.

iii. Sanitary Sewers of any size required to connect a pumping station or treatment plant to the collection network are considered to be development charge projects.

iv. Providing new underground services or upgrading existing underground services external to the development if the services are required to service the development, and if the pipe sizes do not exceed 300mm, are considered to be the developer's local service responsibility.

15. Pumping Stations

i. New or expanded pumping stations internal or external to a development, that are fed by sanitary sewers which qualify as a development charge project are also considered to be development charge projects.

ii. New or expanded pumping stations fed by sanitary sewers that do not qualify as a development charge project are the responsibility of the developer.

The above pipe sizes in section 15(iv) govern, unless the hydraulic conditions of a particular development require a different pipe size, in which case the minimum pipe size determined by such hydraulic conditions shall be the developer's responsibility.

LAND ACQUISITION FOR WATER AND WASTEWATER WORKS

16. Booster Stations and Reservoirs

i. Where required, land acquisition for Booster Stations and Reservoirs which are development charge projects, to the size required by the design of the facility, is to be provided by the developer as part of the development approval process.

The market value of the land is considered to be part of the capital cost of the related development charge project.

17. Pumping Stations

i. Where required, land acquisition for Pumping Stations which are development charges projects, to the size required by the design of the facility, is to be provided by the developer as part of the development approval process. The market value of the land is considered to be part of the capital cost of the related development charge project.

The detailed engineering requirements of the above items are governed by the approved detailed engineering standards for the Town.

STORMWATER MANAGEMENT

18. Stormwater

i. 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.

ii. 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).

iii. Monitoring works: included in D.C.'s consistent with the D.C.A., s.5(1).

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)

Appendix F
Asset Management Plan

Appendix F: Asset Management Plan

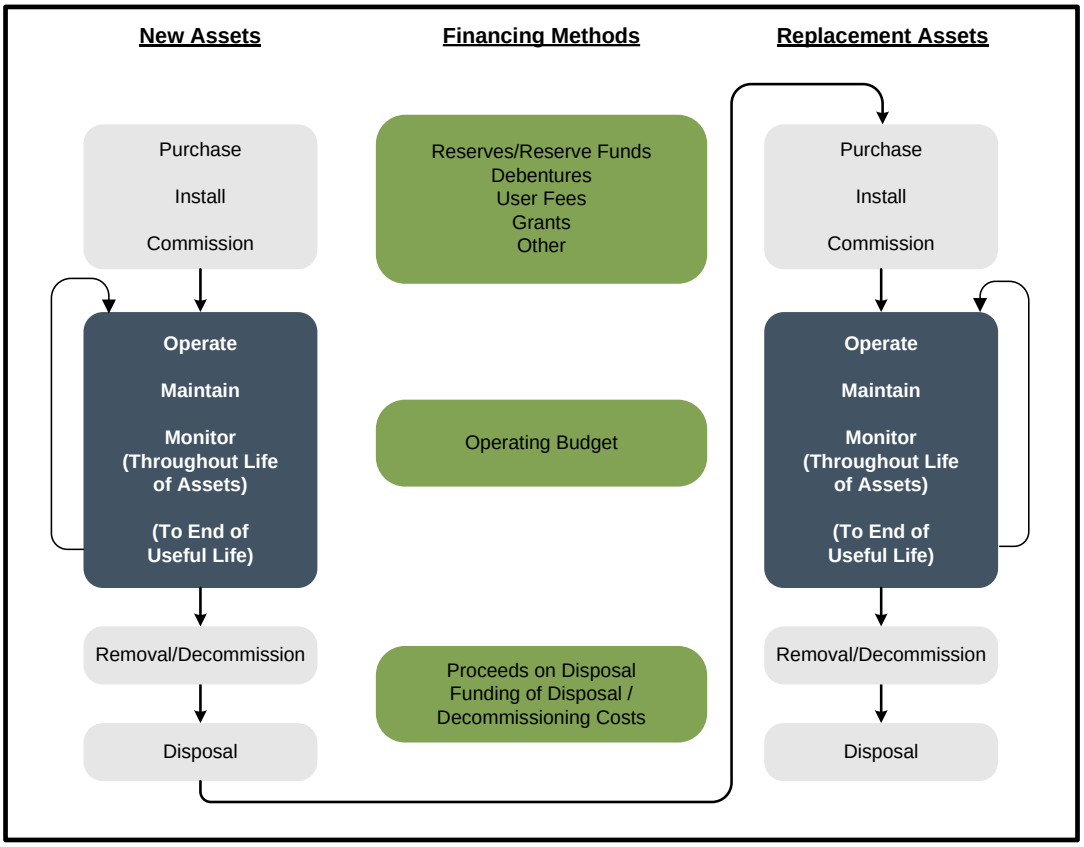
The recent changes to the Development Charges Act, 1997, as amended (D.C.A.) (new subsection 10 (2) (c.2)) require that the background study must include an asset management plan (A.M.P.) related to new infrastructure. Section 10 (3) of the D.C.A. provides:

> "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 are 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 2022 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 to the schematic above, the following table (presented in 2023 $) 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 2023 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 $36.73 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 $9.70 million. This amount, totalled with the existing operating revenues of approximately $48.62 million, provides annual revenues of approximately $58.28 million by the end of the period.

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

Town of Lincoln
Asset Management – Future Expenditures and Associated Revenues
2023$

Asset Management - Future Expenditures and Associated Revenues	2043 (Total)
Expenditures (Annualized)	
Annual Debt Payment on Non-Growth Related Capital[1]	10,653,413
Annual Debt Payment on Post Period Capital[2]	2,912,962
Lifecycle:	
Annual Lifecycle - Municipal-wide Services	9,715,052
Incremental Operating Costs (for D.C. Services)	13,450,130
Total Expenditures	**$36,731,556**
Revenue (Annualized)	
Total Existing Revenue[3]	$48,617,749
Incremental Tax and Non-Tax Revenue (User Fees, Fines, Licences, etc.)	$9,659,963
Total Revenues	**$58,277,712**

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

Appendix G
Proposed D.C. By-law

Appendix G: Proposed D.C. By-law

THE CORPORATION OF THE TOWN OF LINCOLN
BY-LAW NO. 2024-XX
A BY-LAW FOR THE IMPOSITION OF DEVELOPMENT CHARGES AND TO REPEAL BY-LAWS 2018-93 and 2022-30

WHEREAS:

1. Subsection 2(1) of the *Development Charges Act, 1997*, S.O. 1997, c. 27 (hereinafter called "the Act") provides that the council of a municipality may pass by-laws for the imposition of development charges against land for increased capital costs required because of the need for services arising from development in the area which the by-law applies;

2. The Council of the Corporation of the Town of Lincoln ("Town of Lincoln") desires to ensure that the capital costs of meeting development related demands for, or the burden on, Town services does not place an undue financial burden on the Town or its existing taxpayers while, at the same time, ensuring new development contributes no more than the net capital costs attributable to providing the historical level of services and meeting the requirements of Section 5 (1) of the Act;

3. The Council of the Town of Lincoln has given Notice in accordance with Section 12 of the Act of its intention to pass a by-law under Section 2 of the Act;

4. The Council of the Town of Lincoln has heard all persons who applied to be heard no matter whether in objection to, or in support of, the development charge proposal at a public meeting held on February 20, 2024;

5. The Council of the Town of Lincoln had before it a report entitled Development Charges Background Study dated December 22, 2023, prepared by Watson & Associates Economists Ltd., wherein it is indicated that the development of any land within the Town of Lincoln will increase the need for services as defined herein;

6. The Council of the Town of Lincoln on February 20, 2024 determined that no additional public meeting was required;

7. The Council of the Town of Lincoln on February 20, 2024 approved the applicable Development Charges Background Study, dated December 22, 2023, in which certain recommendations were made relating to the establishment of a development charge policy for the Town of Lincoln pursuant to the *Development Charges Act, 1997.*

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWN OF LINCOLN ENACTS AS FOLLOWS:

1.0 DEFINITIONS

1.1 In this by-law,

(1) "Act" means the *Development Charges Act, 1997,* S.O. 1997, c. 27, as amended, or any successor thereto.

(2) "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 or floor area or both, and exclusively devoted to a principal use, building or structure.

(3) "Affordable Residential Unit" means a Dwelling Unit that meets the criteria set out in subsection 4.1 (2) or 4.1(3) of the Act;

(4) "Agricultural Produce Processing Building or Structure" means a building or structure or portion thereof used for processing local farm produce as an ancillary use to an agricultural use.

(5) "Agricultural Produce Stand" means a seasonal building or structure where Ontario grown produce is retailed to the general public and is accessory to an agricultural use.

(6) "Agricultural Produce Warehouse and/or Shipping Building or Structure" means a building or structure or portion thereof where local agricultural produce and/or products are stored and distributed to and from.

(7) “Agricultural Research” means the use of a building or structure for agricultural research.

(8) “Agricultural Use” means use or intended use for bona fide farming purposes

(a) including (but not limited to):

(b) cultivation of crops, whether on open land or in greenhouses, including (but not limited to) fruit, vegetables, herbs, grains, field crops, marijuana, sod, trees, shrubs, flowers, and ornamental plants;

(c) raising of animals, including (but not limited to) cattle, horses, pigs, poultry, livestock, fish;

(d) agricultural animal husbandry, dairying, equestrian activities, horticulture, fallowing, pasturing, and market gardening;

(e) Agricultural Produce Stand and Farm Produce Outlet;

(f) Agricultural Research uses on lands within an Agricultural Zone;

(g) the first 750 square metres of an Agricultural Produce Processing Building, or Structure located on lands within an Agricultural Zone; and

(h) the first 750 square metres of an Agricultural Produce Warehouse and/or Shipping Building or Structure on lands within an Agricultural Zone.

but excluding:

(i) retail sales activities except those retail sales activities associated with Section (7)(a);

(j) restaurants, banquet facilities, hospitality facilities, Craft Breweries, Craft Distilleries, Estate Wineries, Farm Wineries, and Residential Uses;

(k) services related to grooming, boarding, or breeding of household pets; and

(l) Marijuana Processing or Production Facilities.

(9) "Apartment Unit" means any residential dwelling unit within a building containing five 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.

(10) "Attainable Residential Unit" means a Dwelling Unit that meets the criteria set out in subsection 4.1(4) of the Act.

(11) "Back-to-back Townhouse Dwelling" means a building containing four or more dwelling units separated vertically by a common wall, including a rear common wall, that do not have rear yards.

(12) "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.

(13) "Benefiting Area" means an area defined by a map, plan, or legal description in a front-ending agreement as an area that will receive a benefit from the construction of a service.

(14) "Board of Education" means a board defined in subsection 1(1) of the *Education Act*, R.S.O. 1990, c.E.2, as amended, or any successor thereto.

(15) "Building Code Act" means the *Building Code Act*, *1992*, S.O. 1992, c. 23, as amended, or any successor thereto.

(16) "Building Permit" means a permit pursuant to the Building Code Act, 1992, S.O. 1992, c. 23, as amended;

(17) “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; and

(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*;

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), (b), (c) and (d) that are growth-related.

(18) “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.

(19) “Commercial” means any non-residential development not defined under “institutional” or “industrial” and includes retail development and hotels/motels.

(20) “Council” means the Council of the Corporation of the Town of Lincoln.

(21) “Craft Brewery” means a building or structure as a secondary use on the same farm parcel of land for the processing of crops, fruit, fermentation, production, bottling, aging, and storing of beer and beer-related products where the crops or fruit used in the production of the beer shall be locally grown. A craft brewery may also include the retail sale of beer, hospitality room, restaurant, office, and a laboratory.

(22) “Craft Distillery” means a building or structure as a secondary use on the same farm parcel of land for the processing of crops, fruit, fermentation, production, bottling, aging, and storing of distilled spirits and spirit-related products where the crops or fruit used in the production shall be locally grown. A distillery may also include the retail sale of spirits, hospitality room, restaurant, office, and a laboratory.

(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 has the effect of increasing the size or usability thereof and includes redevelopment. Notwithstanding the foregoing, development does not include temporary structures, including but not limited to, seasonal hoop structures, seasonal fabric structures, tents, or agricultural produce stands.

(24) “Development Charge” means a charge imposed pursuant to this By- law.

(25) “Dwelling Room” means either:

(a) each bedroom used, designed, or intended for use by one or more persons living together in a lodging home, dormitories, or

(b) in the case of a special care/special dwelling unit/room, each individual room or suite of rooms used, designed, or intended for use by one or two persons with or without exclusive sanitary and/or culinary facilities.

(26) “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.

(27) "Estate winery" means a building or structure as a secondary use to a vineyard and/or fruit farm on the same farm parcel of land for the processing of fruit, fermentation, production, bottling, aging, and storing of wine and wine-related products where the fruit used in the production of the wine shall be locally grown. An estate winery may also include the retail sale of wine, hospitality room, restaurant, winery office and a laboratory.

(28) "Existing" means a building or structure existing as of the date of passage of this by-law.

(29) "Farm Helphouse" means a dwelling unit for seasonal or full-time farm help located within a farm building, ancillary to a farm and located on the same lot therewith.

(30) "Farm Produce Outlet" means a building or structure where Ontario grown produce, bakery produced on the premises, processed fruit is prepared on the premises, Ontario grown greenhouse and nursery produces and Ontario made floral products are retailed to the general public and is accessory to an agricultural use.

(31) "Farm Winery" means a building or structure as a secondary use to a vineyard and/or fruit farm on the same farm parcel of land for the processing of locally grown fruit, fermentation, production, bottling, aging and storage of wine and wine-related products where the fruit used in the production of the wine shall be predominantly from the vineyard and/or fruit farm located on the same land as the farm winery as well as part of a farmer's own farm operation. A farm winery may also include the retail sale of wine, hospitality room, restaurant, winery office and a laboratory.

(32) "Garden Suite" means a one-unit detached, temporary residential structure containing culinary and sanitary facilities, that is ancillary to an existing residential structure and that is designed to be temporary.

(33) “Grade” means the average level of finished ground adjoining a building or structure at all exterior walls.

(34) “Greenhouse” means a building or structure for the growing of such items as flowers, bushes, shrubs, trees, plants, fruits, vegetables, and other types of nursery stock.

(35) “Gross Floor Area” means the total floor 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 other dwelling units or other portion of a building.

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:

(a) a room, elevator, or enclosed area within the building or structure above or below grade that is used exclusively for the accommodation of heating, cooling, ventilating, electrical, mechanical or telecommunications equipment that services the building;

(b) loading facilities above or below grade;

(c) 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.

(36) “Group Home” means a residential building or the residential portion of a mixed-use building containing a single housekeeping unit which is supervised on a 24-hour basis on site by agency staff on a shift rotation basis, and funded wholly or in part by any government or its agency, or by public subscription or donation, or by any combination thereof and licensed, approved or supervised by the Province of Ontario for the

accommodation of persons under any general or special act and amendments or replacements thereto. A group home may contain an office provided that the office is used only for the operation of the group home in which it is located.

(37) "Hotels/Motels" means a commercial establishment catering to the needs of the traveling or vacationing public by supplying accommodation with or without food but does not include a "boarding or lodging dwelling" or an "apartment dwelling". A hotel/motel may include accessory uses such as personal service uses, eating establishments and banquet and/or convention facilities.

(38) "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. "Marijuana Processing Facilities" are also included in this category.

(39) "Industrial Use" means land, buildings or structures used for or in connection with manufacturing by:

(a) manufacturing, producing, and processing goods for a commercial purpose, as well as storing and/or distribution of goods manufactured, produced, or processed on site;

(b) research or development in connection with manufacturing, producing, or processing good for a commercial purpose;

(c) retail sales by a manufacturer, producer, or processor of goods they manufactured, produced, or processed, if the retail sales are at the site where the manufacturing, production or processing takes place;

(d) office or administrative purposes if it is:

(i) carried out with respect to manufacturing, producing, processing, storage or distributing of something; and

(ii) in or attached to the building or structure used for that manufacturing, producing, processing, storage, or distribution;

(40) "Institutional" means lands, buildings or structures used or designed or intended for use by an organized body, society, or religious groups for promoting a public or non-profit purpose and shall include, but without limiting the generality of the foregoing, places of worship, group homes, nursing homes, and special care facilities.

(41) "Institutional Development" means development of a building or structure intended for use:

(a) as a long-term care home within the meaning of subsection 2(1) of the Fixing Long-Term Care Act, 2021, S.O. 2021, c. 39, Sched. 1 ("Fixing Long-Term Care Act");

(b) as a retirement home within the meaning of subsection 2(1) of the Retirement Homes Act, 2010, S.O. 2010, c. 11

(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, S.O. 2017, c. 34, Sched. 20.

(42) "Interest Rate" means the annual rate of interest as set out in section 26.3 of the Act.

(43) “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.

(44) “Local Board” has the same definition as defined in the *Development Charges Act, 1997*.

(45) “Local Services” means those services, facilities or things which are under the jurisdiction of the municipality 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, c.P.13, as amended, or any successor thereto.

(46) “Marijuana Processing Facilities” means a building or area used, designed, or intended for growing, producing, testing, destroying, storing or distribution, excluding retail sales, of medical marijuana or cannabis authorized by a license issued by the federal Minister of Health pursuant to section 25 of the Marihuana for Medical Purposes Regulations, SOR/2013-119, under the *Controlled Drugs and Substances Act, S.C. 1996*, c.19.

(47) “Mixed-Use Building” means a building or structure used for both residential and non-residential use;

(48) “Mobile Home” means a dwelling unit that is designed to be transported either on its own wheels, on a flatbed or other trailer, or on detachable wheels, and which is suitable for permanent or seasonal occupancy as a residence, except for minor and incidental unpacking and assembly operations, placement on a mobile home stand and connections to utilities.

(49) “Multiple Dwellings” means all dwellings other than single detached dwellings, semi-detached dwellings, and apartment house dwellings or a dwelling room, including, but not limited to, townhouse dwelling, multiplex, back-to-back townhouse dwelling, stacked townhouse dwelling, and the residential component of live/work units.

(50) “Municipality” means the Corporation of the Town of Lincoln.

(51) “Non-Profit Housing Development” means Development of a building or structure that meets the criteria set out in section 4.2 of the Act.

(52) “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 and includes all commercial, industrial, and institutional uses.

(53) “Nursing Home” means a residential building or the residential portion of a mixed-use building licensed as a nursing home by the Province of Ontario.

(54) “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.

(55) “Parking Structure” means buildings or structures uses for the parking of motor vehicles and includes underground parking within a building or structure of a residential, commercial, institutional, or industrial use.

(56) “Place of Worship” means that part of a building or structure that is exempt from taxation as a place of worship under the *Assessment Act*, R.S.O. 1990, c.A.31, as amended or any successor thereto.

(57) “Regulation” means any regulation made pursuant to the Act.

(58) “Rental Housing” means development of a building or structure with four (4) or more residential units all of which are intended for use as rented residential premises.

(59) “Residential Use” means lands, buildings or structures of any kind whatsoever used, designed, or intended to be used as living accommodations for one or more individuals.

(60) “Retail Development” means land, buildings or portions thereof used, designed, or intended for use for the purpose of offering foods, wares, merchandise, substances, articles, or things for sale directly to the public

or providing services or entertainment to the public. Retail development excludes freestanding banks kiosks and seasonal outdoor tables as part of an existing restaurant, and includes, but not limited to:

(a) land, buildings, or portions thereof used, designed, or intended for use for the rental of wares, merchandise, substances, articles, or things;

(b) offices and storage in connection with, related to or ancillary to retail use; and

(c) conventional restaurants; fast food restaurants; catering establishments, bars and taverns; beer and wine-making stores; concert halls/theatres/cinemas/movie houses/drive-in theatres; dinner theatres; casinos; amusement and theme parks; amusement arcades; bowling alleys; pet boarding kennels, pet boarding kennel services, pet obedience training centres, pet care, attendance and grooming services; fitness/recreation sport centres; hotels, motels/bed and breakfast facilities/rooming and boarding houses; gas stations and service stations; specialty automotive shops/auto repairs/collision services/car or truck washes; auto dealerships; shopping centres and plazas, including more than two attached stores under one ownership; department/discount stores; banks and similar financial institutions, including credit unions; insurance brokerages; investment advisory services; and warehouse clubs and retail warehouses.

(61) “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 no other parts, attached or another dwelling unit where the residential units are not connected by an interior corridor.

(62) “Services” or “Service” means those services set out in Schedule “A” to this By-law.

(63) “Servicing Agreement” means an agreement between a landowner and the municipality relative to the provision of municipal services to specified lands within the municipality.

(64) “Single Detached Dwelling Unit” means a residential building consisting of one dwelling unit and not attached to another structure and includes mobile homes.

(65) “Special Care/Special Dwelling Unit/Room” means a residence:

(a) containing two (2) or more dwelling rooms, which rooms have common entrance from street level; and

(b) where the occupants have the right to use in common with other occupants, halls, stairs, yards, common room, and accessory buildings; and

(c) that is designed to accommodate persons with specific needs, including but not limited to, independent permanent living arrangements; and where

(d) support services, such as meal preparation, grocery shopping, laundry, housing, nursing, respite care and attending services are provided at various levels; and includes but is not limited to retirement homes or lodges, group homes, dormitories, and hospices.

(66) “Stacked Townhouse Dwelling” means a building containing two or more dwelling units where each dwelling unit is separated horizontally and/or vertically from another dwelling unit by a common wall.

(67) “Temporary Buildings and Structures” are buildings and structures which are permitted during a period for special events, a temporary office for the sale of residential units and a mobile home as temporary accommodation for a period not to exceed 24 months as a dwelling unit is being erected on the same land, which will be removed at the end of the period.

(68) Townhouse Swelling" means a residential building containing three or more dwelling units separated by vertical division, each of which units has a separate entrance to grade.

2.0 DESIGNATION OF SERVICES/CLASS OF SERVICES

2.1 The categories of services/class of services for which development charges are imposed under this by-law are as follows:

(a) services related to a highway;

(b) fire protection services;

(c) parks and recreation services;

(d) library services;

(e) stormwater drainage and control services;

(f) wastewater services;

(g) water services; and

(h) storm water management (Campden).

2.2 Components of the services/class of services designated in Subsection 2.1 are described in Schedule “A”.

3.0 APPLICATION OF BY-LAW RULES

3.1 Development charges shall be payable by an owner in the amounts set out in this by-law where:

(a) the lands are located in the area described in Subsection 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 Subsection 3.3, this by-law applies to all lands in the geographic area of the Town of Lincoln.

(a) The Development Charges described in Schedule "B" to this by-law as "Municipal Wide" shall be calculated and collected on all lands in the geographic area of the Town of Lincoln.

(b) The Development Charges described in Schedule "C" to this by-law as "Area Specific" shall be calculated and collected only in those areas as delineated in the Town of Lincoln Urban Service Area, as shown in Schedules "D-1" and "D-2" to this by-law.

(c) The Development Charges described in Schedule "C-1" to this by- law as "Area Specific" shall be calculated and collected only in those areas as delineated in the Phase 2 development area of Campden, as shown in Schedule "D-3" to this by-law.

3.3 This by-law shall not apply to lands that are owned by and used for the purposes of:

(a) the Corporation of the Town of Lincoln or a "local board" thereof;

(b) a "board of education";

(c) the Corporation of the Regional Municipality of Niagara or a "local board" thereof.

Development Charges Imposed

3.4 (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 an amendment to a zoning by-law under Section 34 of the *Planning Act,* R.S.O. 1990, c.P.13, as amended;

(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, 1998,* S.O. 1998, c. 19, as amended; or

(vii) the issuing of a building permit under the *Building Code Act, 1992,* S.O. 1992, c. 23, as amended, 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.

Exemptions

3.5 Notwithstanding the provisions of this by-law, but subject to Subsection 3.5, development charges shall not be imposed with respect to:

(a) lands, buildings, or structures used or to be used for a place of worship or for the purposes of a cemetery or burial ground exempt from taxation under the *Assessment Act,* R.S.O. 1990, c.A.31, as amended;

(b) the development of non-residential farm buildings for farming activities;

(c) the development of a farm help house;

(d) garden suite;

(e) parking structures, including underground parking garages;

(f) Elevators and elevator machine rooms;

(g) temporary Uses in accordance with Section 1(60);

(h) canopies including gas station canopies and those intended for the parking and loading or unloading of vehicles;

(i) one or more enlargements of an existing industrial building on its site, whether attached or separate from the existing industrial building, up to a maximum of fifty per cent (50%) of the gross floor area before the first enlargement for which an exemption from the payment of development charges was granted pursuant to the *Development Charges Act* or this subsection. Development charges shall be imposed in accordance with Schedules "B" and "C" to this by-law, with respect to the amount of floor area of an enlargement that results in the gross floor area of the industrial building being increased by greater than fifty per cent (50%) of the gross floor area of the existing industrial building; or if the gross floor area is enlarged by more than fifty per cent (50%), development charges are payable on the amount by which the enlargement exceeds fifty per cent (50%) of the gross floor area before the enlargement. The amount of the development charge that would be payable multiplied by the fraction determined as follows:

1. Determine the amount by which the enlargement exceeds fifty per cent (50%) of the gross floor area before the enlargement.

2. Divide the amount determined under paragraph 1 by the amount of the enlargement.

(j) 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 Development Charges Act, 1997 if the development in respect of which development charges would otherwise be payable is intended to be occupied and used by the university.

(k) Non-profit Residential Development;

(l) Affordable Residential Units required pursuant to Section 34 and 16(4) of the Planning Act (Inclusionary Zoning).

(m) Notwithstanding subsections 3.2 and 3.4, as of the date on which Section 4.1 of the Act is proclaimed into force, the following shall be exempt from Development Charges:

(i) Affordable Residential Units; and

(ii) Attainable Residential Units

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

(a) Notwithstanding any other provision of this By-law, Development Charges shall not be imposed with respect to:

(i) an enlargement to an existing Dwelling Unit;

(ii) the creation of additional Dwelling Units equal to the greater of one (1) or 1% of the existing Dwelling Units in an existing Residential rental building containing four (4) or more Dwelling Units or prescribed ancillary structure to the existing Residential building;

(b) Notwithstanding any other provision of this By-law, Development Charges shall not be imposed with respect to the creation of any of the following in existing Residential Units:

(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 (1) 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 (1) residential unit in a building or structure ancillary to an existing detached house, semi-detached house or rowhouse on a parcel of land, if the existing detached house, semi-detached house or rowhouse contains no more than two (2) residential units and no other building or structure ancillary to the existing detached house, semi-detached house or rowhouse contains any residential units.

(c) Notwithstanding any other provision of this By-law, Development Charges shall not be imposed with respect to the creation of any of the following in new residential units:

(i) A second residential unit in a new 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 new detached house, semi-detached house or rowhouse cumulatively will contain no more than one (1) residential unit.

(ii) A third residential unit in a new 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 new detached house, semi-detached house or rowhouse contains any residential units.

(iii) One (1) residential unit in a building or structure ancillary to a new detached house, semi-detached house or rowhouse on a parcel of land, if the new detached house, semi-detached house or rowhouse contains no more than two residential units and no other building or

structure ancillary to the new detached house, semi-detached house or rowhouse contains any residential units.

3.5.1 Rules with Respect to Rental Units Reductions

(a) Notwithstanding any other provision of this By-law, the Development Charges payable for Residential Development, where the Dwelling Units are intended for rented Residential Use, will be reduced based on the number of bedrooms in each Dwelling Unit as follows:

(i) Three (3) or more Bedrooms – 25% reduction;

(ii) Two (2) Bedrooms – 20% reduction; and

(iii) Fewer than two (2) Bedrooms – 15% reduction.

Amount of Charges

Residential

3.6 The development charges described in Schedules "B" and "C" to this by- law 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, including the residential portion of a live/work unit, 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 Uses

3.7 The development charges described in Schedules "B" and "C" 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, including the non- residential component of a live/work unit, and calculated with respect to each of the services according to the gross floor area of the non-residential use.

Redevelopment of Residential Buildings or Structures

3.8 In the case of the demolition of all or part of a residential building or structure associated with a development on a singular and certain parcel of land:

(a) a redevelopment credit shall be allowed, provided that the singular and certain parcel of land was improved by occupied structures within the last five years prior to the issuance of the building permit required by the development, and the building permit for the development has been issued within five years from the date the demolition permit has been issued; and

(b) if a development on a singular and certain parcel of land involves the demolition and replacement of a building or structure, or the conversion from one principal use to another, a redevelopment credit shall be allowed equivalent to:

(i) the number of dwelling units demolished/converted multiplied by the applicable residential development charge in place at the time the development charge is payable, and/or

(ii) the gross floor area of the building demolished/ converted multiplied by the current non-residential development charge in place at the time the development charge is payable.

Redevelopment of Non-Residential Buildings or Structures

3.9 In the case of the demolition of all or part of a non-residential building or structure associated with a development on a singular and certain parcel of land:

(a) a redevelopment credit shall be allowed, provided that the singular and certain parcel of land was improved by occupied structures within the last five years prior to the issuance of the building permit required by the development, and the building permit has been issued for the development within five years from the date the demolition permit has been issued; and

(b) if a development on a singular and certain parcel of land involves the demolition of and replacement of a building or structure, or the conversion

from one principal use to another, a redevelopment credit shall be allowed equivalent to:

(i) the number of dwelling units demolished/converted multiplied by the applicable residential development charge in place at the time the development charge is payable, and/or

(ii) the gross floor area of the building demolished/converted multiplied by the current non-residential development charge in place at the time the development charge is payable.

Redevelopment - Conversions

3.10 In the case of a conversion of all or part of a building:

(a) a credit shall be allowed against the development charges otherwise payable under this By-law;

(b) the credit shall be calculated based on the portion of the building that is being converted by multiplying the number and type of dwelling units being converted or the commercial, industrial and institutional total floor area being converted by the relevant development charges under this By-law in effect on the date when the development charges are payable pursuant to this By-law with respect to the redevelopment; and

(c) Where the amount of any credit pursuant to this section exceeds, in total, the amount of the development charges otherwise payable under this By-law with respect to the redevelopment, the excess credit shall be reduced to zero and shall not be carried forward unless the carrying forward of such excess credit is expressly permitted by a phasing plan for the redevelopment that is acceptable to the Treasurer.

Credit Not to Exceed Development Charge

3.11 A redevelopment credit can, in no case, exceed the amount of the development charge that would otherwise be payable, and no redevelopment credit is available if the existing land use is exempt under this by-law.

Time of Payment of Development Charges

3.12 Development charges shall be calculated and be payable in full in money or by provision of services as may be agreed upon, or by credit granted under the Act, on the date that the first building permit is issued in relation to a building or structure on land to which a development charge applies.

3.13 Where development charges apply to land in relation to which a building permit is required, no building permit shall be issued until the development charges have been paid in full.

3.14 Where, by law, a building permit is required for development and development occurs without the issuance of a building permit by the municipality, a development charge shall be calculated and be due and payable in full in money upon demand by the municipality.

3.15 Where a development charge or any part of it remains unpaid after it is due and payable, the amount unpaid shall be added by the Treasurer of the Corporation of the Town of Lincoln to the tax roll where it shall be collected in the same manner as taxes.

3.16 Notwithstanding Sections 3.12 to 3.14, development charges for rental housing and institutional developments are due and payable in six equal annual instalment payments commencing with the first instalment payable on the date of occupancy, and each subsequent instalment, including interest (calculated in accordance with Section 26.3 of the Act), payable on the anniversary date each year thereafter.

3.17 Where the development of land results from the approval of a site plan or zoning by-law amendment application received on or after January 1, 2020, and the approval of the application occurred within two years of building permit issuance, the development charges under Sections 3.6 and 3.7 shall be calculated on the rates set out in Schedule "B" on the date of the receipt of a complete planning application, including interest. Where both planning applications apply development charges under Sections 3.6 and 3.7 shall be calculated on the rates payable on the anniversary date each year thereafter, set out in Schedule "B" on

the date of the later planning application, including interest (calculated in accordance with Section 26.3 of the Act).

Alternative Payment Agreements

3.18 The Town may enter into an agreement under Section 27 of the Act, in a form and having content satisfactory to the Town's solicitor and having content satisfactory to the Treasurer, with any person who is required to pay a development charge providing for all or any part of the development charge to be paid before or after it would otherwise be payable.

3.19 Council directs the Chief Building Official or his or her designate to withhold the issuance of a building permit in relation to a building on land to which the development charge applies unless the development charge has been paid.

4.0 PAYMENT BY SERVICES

4.1 Despite the payments required under Subsection 3.12, Council may, by agreement, give a credit towards a development charge in exchange for work that relates to a service for which a development charge is imposed under this by-law.

5.0 BY-LAW AMENDMENT OR APPEAL

5.1 Where this By-law or any Development Charge prescribed thereunder is amended or repealed either by order of the Ontario Land Tribunal or by resolution of Council, the Treasurer of the Town shall calculate forthwith the

amount of any overpayment to be refunded as a result of said amendment or repeal.

5.2 Refunds that are required to be paid under Subsection 5.1 shall be paid with interest to be calculated as follows:

(1) interest shall be calculated from the date on which the overpayment was collected to the date on which the refund is paid;

(2) 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.

6.0 INDEXING

6.1 Development charges imposed pursuant to this by-law shall be adjusted annually, without amendment to this by-law, commencing on May 1, 2024 and each January 1st thereafter, in accordance with the Statistics Canada Quarterly Construction Price Statistics.

7.0 PHASING

7.1 The amount of the Development Charges described in Schedules "B" and "C" to this By-law shall be reduced in accordance with Section 5(8) of the Act. Therefore, commencing in the year this By-law comes into force and subject to annual indexing in accordance with Section 6 of this By-law, the following percentages of the charges provided in Schedule "B" will be imposed:

(1) Year 1 – 80 per cent;

(2) Year 2 – 85 per cent;

(3) Year 3 – 90 per cent;

(4) Year 4 – 95 per cent;

(5) Years 5 through 10 – 100 per cent.

8.0 SCHEDULES

8.1 The following schedules to this by-law form an integral part thereof:

Schedule "A"	Components of Services/Class of Services Designated in Subsection 2.1
Schedule "B"	Residential and Non-Residential Development Charges – Municipal Wide
Schedule "C"	Residential Development Charges – Area-specific (Campden)
Schedules "D-1" through "D-3"	Town of Lincoln Urban Service Areas

9.0 HEADINGS FOR REFERENCE ONLY

9.1 The headings contained in this by-law are for convenience of reference only and shall not affect the construction or interpretation of this by-law.

10.0 SEVERABILITY

10.1 If, for any reason, any provision, section, subsection, or paragraph of this by-law is held to be invalid, it is hereby declared that all of the remainder of this by-law shall continue in full force and effect until repealed, re-enacted, or amended, in whole or in part, or dealt with in any other way.

11.0 DATE BY-LAW IN FORCE

11.1 This By-law shall come into force and effect on April XX, 2024.

12.0 DATE BY-LAW EXPIRES

12.1 This by-law will expire as of ten (10) years from the date of passage unless it is repealed at an earlier date.

13.0 REPEAL

13.1 Upon the coming into force of this by-law, By-law No. 2018-93 (as amended) of the Town of Lincoln is hereby repealed.

PASSED AND ENACTED on the XX day of April, 2024

MAYOR: SANDRA EASTON

CLERK: JULIE KIRKELOS

SCHEDULE "A"
TO BY-LAW NO. 2024-XX
DESIGNATED MUNICIPAL SERVICES/CLASSES OF SERVICES UNDER THIS BY-LAW

Town-Wide Services/Classes of Services

- Services Related to a Highway
    - Roads and Related
    - Public Works Facilities, Vehicles and Equipment
- Fire Protection Services
    - Fire Facilities
    - Fire Vehicles
    - Fire Small Equipment & Gear
- Library Services
    - Library Facilities
    - Collection Materials
- Parks and Recreation Services
    - Parkland Development
    - Park Vehicles and Equipment
    - Recreation Facilities

Urban Area Services (Beamsville, Vineland, Jordan, Jordan Station. and Prudhommes)

- Water Services
    - Distribution Systems
- Wastewater Services
    - Collection Systems
- Stormwater Services
    - Channels and Drainage

Area-Specific Services (Campden)

- Stormwater Drainage

SCHEDULE "B"
TO BY-LAW NO. 2024-XX
RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGE RATES

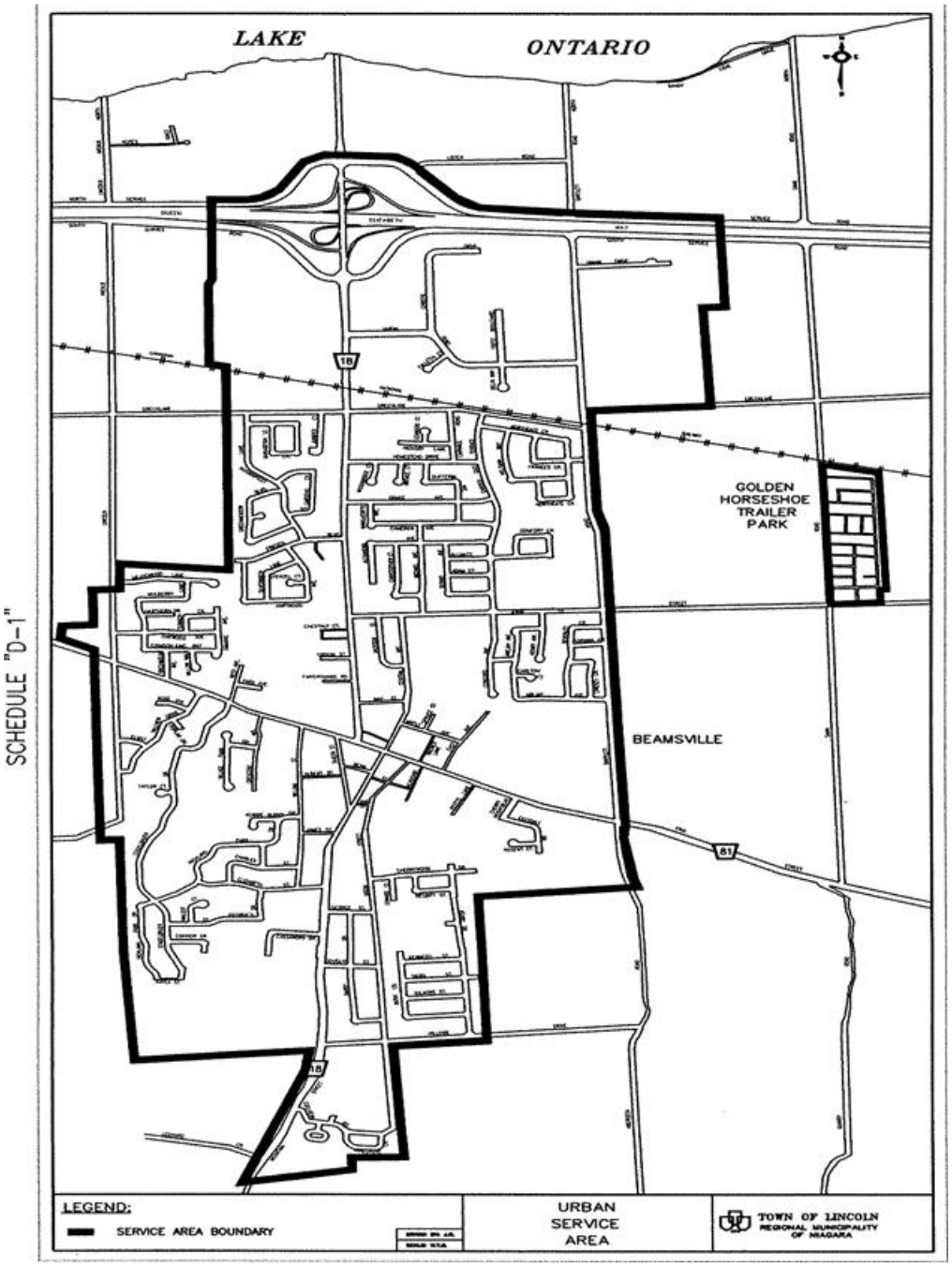
Service/Class of Service	RESIDENTIAL					NON-RESIDENTIAL (per sq.m of Gross Floor Area)			
	Single and Semi-Detached Dwelling	Multiples	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	Special Care/Special Dwelling Units	Primary	Commercial	Industrial	Institutional
Town-wide Services/Class of Service:									
Services Related to a Highway	17,428	14,422	12,333	7,991	6,680	23.57	141.33	58.88	104.73
Fire Protection Services	3,643	3,015	2,578	1,670	1,396	4.95	29.49	12.27	21.85
Parks and Recreation Services	9,645	7,981	6,825	4,423	3,697	5.70	34.12	14.21	25.30
Library Services	914	756	647	419	350	0.54	3.55	1.51	2.58
Total Town-wide Services/Class of Services	**31,630**	**26,174**	**22,383**	**14,503**	**12,123**	**34.77**	**208.50**	**86.86**	**154.46**
Urban Services									
Stormwater Drainage and Control Services	2,083	1,724	1,474	955	798	-	17.11	7.10	12.70
Wastewater Services	4,902	4,057	3,469	2,248	1,879	-	40.15	16.68	29.71
Water Services	5,953	4,926	4,213	2,730	2,282	-	48.76	20.24	36.06
Total Urban Services	**12,938**	**10,707**	**9,156**	**5,933**	**4,959**	**-**	**106.02**	**44.02**	**78.47**
Total Town-Wide + Urban	**44,568**	**36,881**	**31,539**	**20,436**	**17,082**	**34.77**	**314.52**	**130.89**	**232.93**

SCHEDULE "C"
TO BY-LAW NO. 2024-XX
RESIDENTIAL DEVELOPMENT CHARGES – AREA SPECIFIC (CAMPDEN)

Service/Class of Service	RESIDENTIAL				
	Single and Semi-Detached Dwelling	Multiples	Apartments - 2 Bedrooms +	Apartments - Studio and 1 Bedroom	Special Care/Special Dwelling Units
Campden Area-Specific					
Stormwater Drainage	18,776	15,538	13,287	8,609	7,196

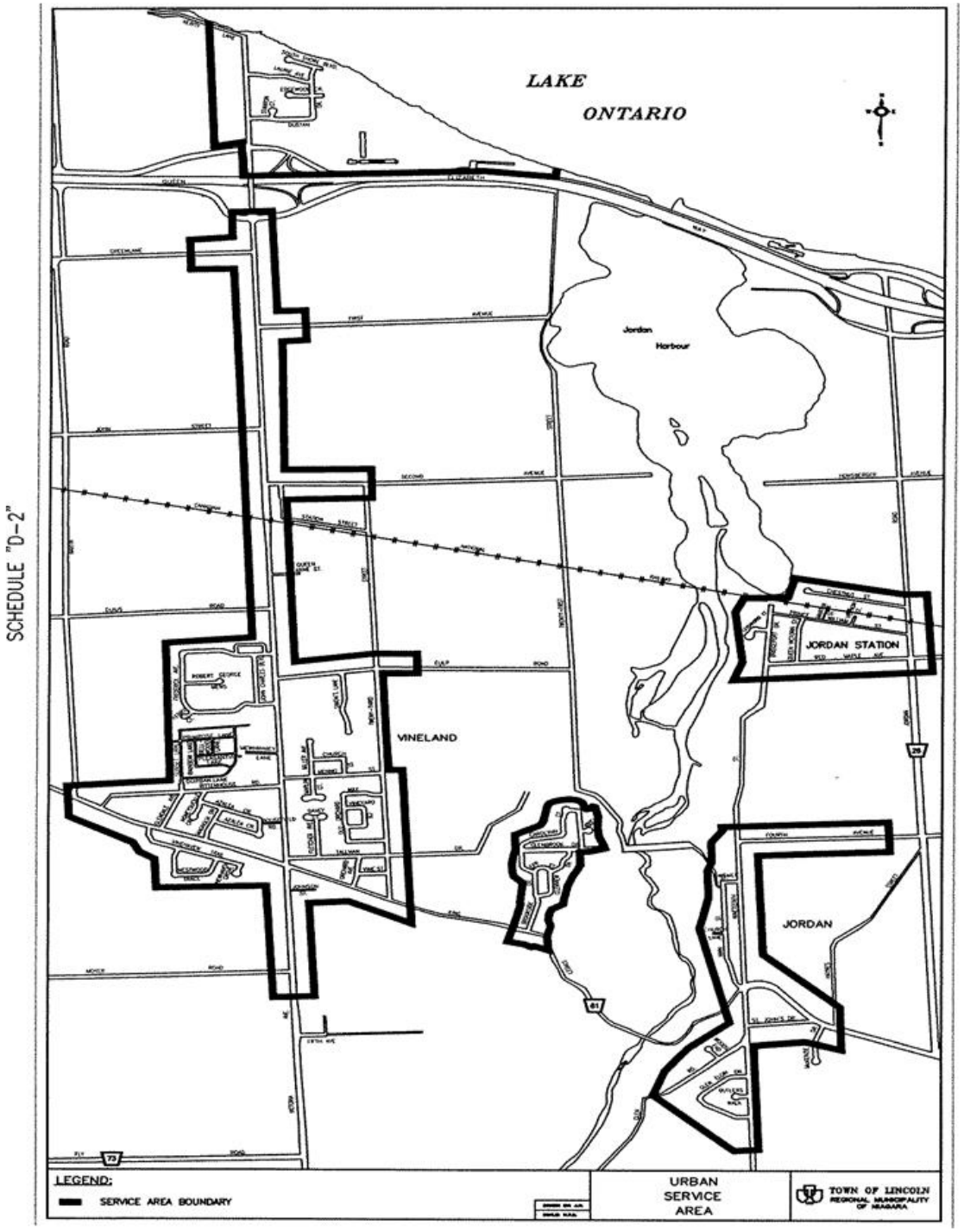
SCHEDULE "D-1"
TO BY-LAW NO. 2024 – XX

TOWN OF LINCOLN URBAN SERVICE AREAS
(BEAMSVILLE)



SCHEDULE "D-2"
TO BY-LAW NO. 2024 – XX

TOWN OF LINCOLN URBAN SERVICE AREAS
(VINELAND, JORDAN, JORDAN STATION, PRUDHOMMES)



SCHEDULE "D-3"
TO BY-LAW NO. 2024 – XX

TOWN OF LINCOLN CAMPDEN PHASE 2 DEVELOPMENT

