



East Gwillimbury

# 2024 Development Charge Background Study



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# Executive Summary



Town of East Gwillimbury

The 2024 Town of East Gwillimbury Development Charge Background Study has been completed in compliance with the provisions of the *Development Charges Act, S.O. 1997* (DCA) and the associated regulation *Ontario Regulation 82/98*. This background study is an update to the 2019 Development Charges Background Study and subsequent amendment study in February 2022.

The completion of the 2022 amendment study aligned the Town's by-law with the requirements of the Development Charges Act (DCA), as modified by Bill 108 (More Homes, More Choice Act, 2019), Bill 139 (Plan to Build Ontario Act, 2019), and Bill 197 (COVID-19 Economic Recovery Act, 2020).

Following this, the Province introduced further revisions to the DCA via Bill 23: More Homes Built Faster Act, 2022. The key amendments from Bill 23 include:

- Implementation of a 5-year phase-in period for new DC rates.
- Extension of historical service levels from 10 years to 15 years.
- Extension of DC by-law expiration cycles from 5 years to 10 years.
- Exclusion of costs for studies and housing from DC recovery.
- Discount on purpose-built rental units from DCs.
- Exemption of affordable and attainable housing from DCs.
- Exemption of non-profit housing from DCs.
- Requirement to spend or allocate 60% of road, water, and wastewater DC reserves annually.
- Capping of interest on DC deferrals and freezes at prime plus 1%.

Development Charges (DC) are an important revenue source for municipalities to fund the capital cost of new growth-related infrastructure. The Town's current by-law (2019-063) will expire on May 22, 2024 and the Town must pass a new by-law in advance of this date in order to continue to levy DCs so that new services required by development continue to be provided in a fiscally responsible manner. The new by-law will incorporate the recent DCA changes.

The DCA provides the statutory basis for calculating and recovering charges. The methodology used herein is detailed throughout the study. In calculating development charges and preparing a DC Background Study, a municipality must:

- 1) Identify the amount, type and location of new development to which the proposed rates will apply;
- 2) Consider the use of area-specific charges;

- 3) Establish an average historical service level for each eligible category, based on the 15-year period immediately preceding the Background Study;
- 4) Determine the associated servicing needs under each eligible category and establish the capital costs;
- 5) Deduct costs as required for alternative funding sources, benefit to existing shares, and post period benefit shares as applicable;
- 6) Allocate eligible costs to future development as appropriate, differentiating between the benefitting residential and non-residential sectors;
- 7) Examine the long-term capital and operating cost impacts for key infrastructure proposed for each service category; and
- 8) Identify the asset management practices required to maintain the assets funded under this DC by-law in good condition and demonstrate that they are financially sustainable over the full life-cycle.

The development charge study includes the following service categories:

**General Services:**

- Library Services
- Fire & Emergency Services
- Indoor Recreation
- Outdoor Recreation
- Public Works

**Engineering Services:**

- Roads and Related Services
- Water Services
- Wastewater Services

The premise of the study is to ensure that charges are calculated such that growth can fund the required capital works necessary to service new development in the Town of East Gwillimbury. The general services are based on a ten-year planning horizon, from 2023 to 2032. Engineering servicing needs are assessed to 2051.

The Town imposes both Town-wide and Area-specific Development Charges. A Town-wide average cost approach is used to calculate development charges for all services in this DC study. This approach results in uniform charges levied throughout East Gwillimbury. The area specific charge is designed to recover costs for a specific project, the Yonge Street watermain, and only recover costs from the landowners who benefit from that infrastructure.

The growth forecast, which is detailed in Appendix A, is based on information provided by the Region of York which was used for both the Region and Town official plan updates. This data is also the basis for growth forecasts in the Town’s planning and master servicing studies. The forecasts referenced in this study are based on the following growth projections:

<b>Residential and Non-Residential Growth Forecast Summary</b>			
	<b>2022 Total</b>	<b>10-year Growth 2023-2032</b>	<b>Long Term Growth 2023-2051</b>
<b>Residential</b>			
Population	37,425	22,501	91,175
Household	11,950	6,667	28,828
Population Growth in New Households		22,943	93,857
<b>Non-Residential</b>			
Employees <sup>1</sup>	9,312	5,129	28,301
Non-Residential Gross Floor Area (sq.ft.)		3,391,292	18,909,051

(1) Shows total employees & employment growth for DC purposes only. Excludes Work at Home employees.

Development Charges in this study have been calculated at a level no higher than the average service level provided by the Town over the 15-year period immediately



preceding the preparation of the Background study, for eligible services, as required by the DCA. These service level calculations are detailed in Appendices B and C.

The details of the rate calculation and growth-related capital programs for all Town-wide services can be found in Appendices B and C for general and engineering services, respectively. Below is a summary of the growth-related costs for each service category, both gross costs and the net DC eligible cost included in the rate calculation. A number of deductions have been made, as required by the DCA including alternative funding sources, benefit to existing development, and post period benefit shares. These shares total \$234.9 million and will be funded either through future DCs or alternative sources.

<b>Growth-Related Capital Program Summary</b>		
<b>Service Category</b>	<b>Total Program Cost</b>	<b>DC Recoverable Cost</b>
<b>General Services</b>		
Library Services	\$24,535,000	\$19,278,920
Fire & Emergency Services	\$19,756,400	\$17,659,000
Indoor Recreation	\$140,028,000	\$107,159,180
Outdoor Recreation	\$68,197,380	\$54,188,020
Public Works	\$6,607,340	\$5,927,340
<b>Subtotal General Services</b>	<b>\$259,124,120</b>	<b>\$204,212,460</b>
<b>Engineering Services</b>		
Roads and Related	\$363,451,300	\$237,531,560
Water Services	\$56,599,460	\$38,943,660
Wastewater Services	\$227,309,660	\$190,860,970
<b>Subtotal Engineering Services</b>	<b>\$647,360,420</b>	<b>\$467,336,190</b>
<b>TOTAL Costs</b>	<b>\$906,484,540</b>	<b>\$671,548,650</b>

The capital program and the growth forecast are key components in the calculation of the development charge rates.

The Town applies the residential development charge based on unit type, while the non-residential charge is applied based on the square footage of new building space. The table below highlights the proposed development charge rates.

Proposed Development Charge Rates		Current Rates	Current Rates without Growth Studies	Difference
		As of January 1, 2023		
<b>Residential</b>				
Single & Semi-Detached	\$50,394 /unit	\$54,607 /unit	\$52,125 /unit	-\$1,731
Multiple Dwelling	\$40,120 /unit	\$44,061 /unit	\$42,057 /unit	-\$1,937
Apartments ≥ 700 sq.ft.	\$33,040 /unit	\$32,360 /unit	\$30,889 /unit	\$2,151
Apartments < 700 sq.ft.	\$24,155 /unit	\$23,742 /unit	\$22,662 /unit	\$1,493
<b>Non-Residential</b>				
Retail	\$12.83 /sq.ft.	\$14.97 /sq.ft.	\$13.69 /sq.ft.	-\$0.86
Non-Retail	\$4.17 /sq.ft.	\$7.11 /sq.ft.	\$6.24 /sq.ft.	-\$2.07

The Town’s residential DC for a single or semi-detached unit currently in effect as of January 1, 2023 is \$54,607 per unit. The retail and non-retail rates are \$14.97 and \$7.11 per square foot, respectively. The recalculation of these rates that is detailed in this study has considered the revised growth forecasts, servicing needs, and project costs to arrive at the proposed Town-wide DCs. As the costs reflect 2023 dollar values, once the calculated DC rates in the background study are approved, they will be indexed to January 1, 2024. As per the More Homes Built Faster Act, a 20% reduction to the indexed rates will be in place for the first year the by-law is in effect.

It is estimated that the Town’s net operating costs will increase by about \$3.2 million for the general services and \$2.7 million for the roads and related services by the year 2032 as a result of the projects proposed in this study. In order to maintain and eventually replace the new growth-related assets, the Town will need to fund an additional \$5.9 million by 2032 to ensure that the items are financially sustainable over their full life cycle.

# 1.0 Introduction

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Development Charges (DC) are fees imposed by municipalities to recover the capital costs incurred in servicing new development. The *Development Charges Act, S.O. 1997* (DCA) is the provincial legislation that governs the calculation and imposition of the charges for municipalities in Ontario. The 2024 Town of East Gwillimbury Development Charge Background Study and By-law have been prepared in compliance with the requirements of the legislation and outline the methodology used in the calculation of the proposed development charge rates. This study also provides background on the Town's current policies supporting the by-law.

The DCA and associated *Ontario Regulation 82/98* (O. Reg. 82/98) require that a DC background study be prepared and include:

- A forecast of the amount, type and location of dwelling unit, population, and employment growth anticipated in the municipality;
- The average level of service provided by the municipality over the 15-year period immediately preceding the preparation of this study;
- A review of the ongoing and future capital works required to service new development. This includes an assessment of gross expenditures, alternative funding sources, the determination of growth and non-growth related components and eligible net capital costs;
- A forecast of the long term operating cost impacts associated with the capital projects proposed in the study for each service category; and,
- An asset management plan identifying annual provisions required for the eventual replacement of all assets proposed to be funded under the development charge by-law.

The DCA provides for a period of public review and comment regarding the proposed development charges. This process includes considering and responding to comments received by stakeholders and members of the public about the calculated charges and methodology used. Following completion of this process, and in accordance with the DCA and Council's review of the study, it is intended that Council will pass new development charges for the Town.

This study presents the background information, data inputs, policy review and analysis upon which the proposed development charges and by-law are based.

## 2.0 Development Charge Calculation & By-law Update Process

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Several key steps are required in calculating municipal development charges, which are outlined in section 5 of the DCA. The determination of the DC rates focuses on aligning all growth-related capital costs with the development that will require servicing.

### 2.1 Town-wide development charges

There is a range of capital facilities, land, equipment, and infrastructure that is available throughout the Town in support of municipal services, including but not limited to community centres, libraries, fire stations, parks and trails, an extensive road network, as well as water and sewer infrastructure. All residents have access to these municipal assets. As new development occurs, additional assets will be required so that overall service levels in the Town are maintained.

The DCA provides municipalities with the flexibility to define the services that will be included in a development charge by-law, within limits imposed by the provisions of the Act and O. Reg. 82/98. The DCA also requires that a by-law designate the area within which the charges are to be imposed. The development charges may apply to all lands within municipal boundaries or to other designated development areas as specified by by-law.

A widely accepted method for sharing growth-related capital costs for Town services is to apportion them over all new growth anticipated within the Town's urban boundary. The following services are included in the Town-wide development charge calculations:

- General Services
  - Library Services
  - Fire & Emergency Services
  - Indoor Recreation
  - Outdoor Recreation
  - Public Works
- Engineering Services
  - Roads and Related
  - Water Services
  - Wastewater Services

The analysis examines the individual capital facilities and equipment associated with each service category. For example, Library Services includes library facilities, associated land,

collection materials, and all furnishings and equipment within the library as permitted in the DCA<sup>1</sup>.

The resulting development charge for these services will be imposed against all development in the Town. The imposition of development charges for the water and sewer categories will only be applied to development that is serviced by municipal infrastructure. For development located outside of the urban boundary, or within the urban boundary serviced by septic system or private well, DCs for those services will not apply.

## 2.2 Area-specific development charges

The Town imposes an area-specific development charge, which recovers the costs for the Yonge Street Watermain purchase as the costs and benefits are uniquely localized. The area-specific approach for this service reflects the fact that the demand for and benefit from the infrastructure has a limited benefitting area, at Yonge Street and Green Lane.

## 2.3 Growth forecast

The DCA requires municipalities to forecast the amount, type and location of new development during the established planning periods so that the required capital needs may be properly identified. The development forecast included in this study is based on both a ten-year (2023 to 2032) and longer term planning period to 2051 for the general and engineering services, respectively.

The residential forecast includes estimates of population and housing unit growth by unit type. The non-residential forecast estimates growth in employment and non-residential building space by employment category over the same two periods.

The Town-wide development forecast is discussed in further detail in Section 3 of this report, with detailed data tables found in Appendix A.

## 2.4 Historical service levels

As required by the legislation, this background study itemizes both the quantity and quality of municipal assets within all eligible service categories to determine the level at which service has been provided in the Town over the last 15 years.

The DCA stipulates that the increase in the need for service attributable to anticipated development “must not include an increase that would result in the level of service exceeding the average level of that service provided in the municipality over the 15-year period immediately preceding the preparation of the background study.” (s.5(1)(4)). The historic 15-

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<sup>1</sup> Excluding computer equipment, as per s.5(3)4.ii of the DCA.

year average service levels thus form the basis for the development charge for each eligible service category. The calculated service level determines the maximum amount of future capital costs that may be funded through development charges over the planning period under review.

A review of the Town's capital service levels for the general and roads and related services, including buildings, land, and equipment was prepared for the 15-year period preceding this background study, from 2008 to 2022. It is discussed in Section 4 of this report and detailed in Appendices B and C. No service level is required for water or wastewater, as legislated standards are used in lieu of measured service levels that can vary by municipality.

## 2.5 Capital program

A capital program has been prepared for each of the development charge service categories. Each program identifies the capital projects that will be required to service the Town as it grows. The general services programs examine servicing needs over a 10-year period, from 2023 to 2032 and the engineering services program includes growth-related servicing projects out to 2051.

The growth-related capital programs were based on previous development charge studies, available master planning documents, servicing needs stated in secondary plans, Council-approved capital plans, as well as discussions with staff. The Town is currently undertaking an update to the Transportation, Water and Wastewater Master Plans. Therefore, the servicing needs and development of the engineering services capital programs are based on the projects brought forward as part of those master planning documents. The development-related capital program, including cost allocations, is discussed in Section 5 of this report, with further details provided in Appendices B and C.

The growth related capital forecast included in this study, ensures that the development charges imposed will pay for the projects that will be acquired or constructed to accommodate future anticipated development. Having had the service in the past is not sufficient to justify the capital program and the resulting development charge. Section 3 of the O. Reg 82/98, states that:

*“For the purposes of paragraph 3 of subsection 5(1) of the Act, the council of a municipality has indicated that it intends to ensure that an increase in the need for service will be met if the increase in service forms part of an official plan, capital forecast or similar expression of the intention of the council and the plan, forecast or similar expression of the intention of the council has been approved by the council.”*

The Town's development charge by-law contains recitals indicating council's intention to ensure that the increase in the need for each service will be met in the future.

The forecast details the growth-related projects, gross costs, as well as their net capital costs, after making a number of required deductions, including alternative funding sources, capital grants, and non-growth-related shares, as required by the DCA.

### 2.5.1 Benefit to existing shares

Some projects that will service new development may, in part, provide a benefit to the existing community in East Gwillimbury. As required by the DCA, those portions of project costs must be removed from the calculation of the DC rate to ensure that the charges are only funding the shares of projects that will benefit new development. These shares have been deducted from gross project costs, where required, and will be funded from alternative sources.

### 2.5.2 Reserve balance

The Town’s available development charge reserves are applied to capital projects within each service category. All positive reserve balances are assumed to fund a share of project costs in the growth related capital program, thereby reducing the total amount to be funded by future DCs. All negative reserve balances are included in the capital program such that recovery of the balance can be sought through the development charge receipts within the planning period. The Town’s reserve balances as at December 31, 2022 are as follows:

Development Charge Reserve Balance At December 31, 2022	
Library	5,256,084.99
Indoor Recreation	32,868,822.49
Outdoor Recreation	1,346,412.42
Fire Services	777,157.96
Public Works	(844,340.00)
Roads	13,220,119.29
Water	1,001,841.84
Wastewater	7,005,269.00
<b>Total Balance</b>	<b>60,631,368.00</b>

Please note that as Growth Studies are no longer an eligible DC category, the reserve balance has been allocated proportionally to the remaining reserves.

### 2.5.3 Calculation of post period benefit

Costs that service or benefit growth beyond the proposed planning period are considered to have a post period benefit. These shares are deducted from the development charge eligible costs but will be collected in future development charge by-laws.

## 2.5.4 Allocating growth-related costs to forecast types of development

All net DC eligible costs are applied to new development on a Town-wide basis. The allocation of these costs to the residential and non-residential sectors is based on shares of anticipated growth, as well as various demand on municipal servicing.

Where reasonable data exists, the apportionment is based on the expected demand for servicing by each sector. Growth-related road costs are allocated to the residential and non-residential sector based on shares of population and employment growth over the 2023-2051 planning period. The non-residential costs are further allocated to the retail and non-retail sectors based on ITE Trip Generation rates for each type of employment. Growth-related costs for both water and wastewater servicing projects are allocated between the residential and non-residential sectors based on flow data, and then shares of employment growth are used to assign costs to the retail and non-retail sectors. These allocation methodologies are discussed further in Appendix C.

For the general services, the allocation of costs between the residential, retail and non-retail sectors is based on shares of growth in population in new dwelling units and employee growth by sector within the ten-year planning period.

## 2.6 Long term operating cost impacts and asset management provisions

The DCA requires consideration of the long-term financial impacts associated with the capital projects included in the background study. It is an important consideration as municipalities must understand the annual operating costs and asset management provisions required in order to maintain and eventually replace all assets. This has a significant impact on annual budgeting and Council must be aware of the additional funding requirements. It is crucial for long term financial sustainability that the assets and servicing approved through the DC study process be financially sustainable over their full life cycle.

The long term cost impacts of all projects proposed in this DC Background Study are addressed in Section 7 of this report.

## 2.7 Consultation process

The process required by the legislation includes a period of public consultation and review of the material and proposed by-law. The Town's update process has been consultative and collaborative throughout, with regular meetings held with a Working Group composed of representatives from the local development industry and stakeholders as well as ongoing communication. Consultation will continue with members of the public and stakeholders prior to the passage of the 2024 DC By-law.



## 3.0 Future Growth in East Gwillimbury

The forecast of anticipated growth in the Town of East Gwillimbury contained in this Background Study is based on York Region's forecasts that were used to inform the Region's and Town's official plan updates. This forecast forms the basis of the study in that it establishes the amount, type and location of development that requires servicing, the costs for which are translated into proposed DC rates.

As prescribed by the DCA, development in the Town is forecasted over two planning periods for the various service categories, from 2023 to 2032 (general services) and 2023 to 2051 (engineering services). The development anticipated over both planning periods is summarized in Table 1. Further detail, including the assumptions used and adjustments to the Region of York's forecast data, supported by supplemental tables is provided in Appendix A.

In accordance with forecast demand and available land supply, all future development will occur within the Town's Urban Boundary. As development charges are proposed to be levied uniformly Town-wide, residential and non-residential development for the whole municipality is forecast in this study.

### 3.1 Residential growth forecast

The Town of East Gwillimbury has experienced significant residential growth over the last ten years. Future development is expected to remain consistent over the ten-year planning period, from 2023 to 2032, however recent changes in market conditions and the limited remaining allocation of serviced residential lands, among other factors, have caused the pace of growth to slow.

DCs in East Gwillimbury are levied on residential development as a charge per unit type, differentiated based on occupancy. As such, a forecast of population and dwelling unit growth by type, as well as population growth in new units is required. Table 1 summarizes the total population and dwelling unit (by type) figures in East Gwillimbury over the two planning periods under review.

As illustrated, the Town of East Gwillimbury's census population growth is forecast to increase by approximately 22,501 people in the next ten years. This net growth, which also accounts for population decline, represents an increase of nearly 60% over the current population, which is estimated at 37,425 people. It is anticipated that the required wastewater infrastructure will be emplaced by the end of this time period, which will allow development to proceed more quickly following the initial ten year period. As such, the population is expected to grow by over 91,000 people to 2051.

Between 2023 and 2032, the Town is expected to grow by almost 6,700 units, which exceeds the remaining allocation under York Durham Sewage Solution. The forecast assumes infrastructure will be constructed during this period that will provide additional allocation to service the shortfall. The population growth in these units, which is often referred to as *gross population growth*, is estimated based on occupancy data in recently constructed units provided by Statistics Canada. The Persons Per Unit (PPU) data used in this study to forecast gross population growth within the planning periods are as follows:

Single & Semi Detached Units: 3.63 PPU

Multiple Unit Dwellings: 2.89 PPU

Apartments: 2.08 PPU

The Town’s population growth in new units is expected to grow by 22,943 over the next ten years and, over the longer planning period, by almost 94,000 in 28,828 additional units. Of these new units, approximately 60% is expected to be single and semi-detached units, 35% will be multi-residential and the remaining 5% will be apartments.

### 3.2 Non-residential growth forecast

The Town is planning for a balanced community where residents can live and work. The non-residential growth forecast also anticipates significant growth with both population-related employment to support the residential development, as well as industrial, institutional and office growth.

The Town’s DCs are levied on non-residential development as a charge per square foot of Gross Floor Area (GFA). The demand on servicing of non-residential building space by type is based on general employee per floor space assumptions by type of employment. As shown on Table 1, the Town is forecasting approximately 5,100 additional employees between 2023 and 2032 and 28,301 by 2051. This employment growth is expected to generate a significant amount of new building space. The floor space per employee assumptions used in this study are based on the Region of York’s data, the Town of East Gwillimbury 2019 DC Background Study, as well as a review of current best practices. The assumptions used are as follows:

Floor Space Per Employee Assumptions	
Employment Category	Sq.ft. / Employee
Retail	430 square feet per employee
Industrial	850 square feet per employee
Office	250 square feet per employee
Institutional	600 square feet per employee

As a result, the Town expects growth of over 3 million square feet of non-residential building space over the next ten years. Out to 2051, this figure jumps to 18.9 million square feet of new non-residential building space in East Gwillimbury, with almost 70% of it being industrial.

**Table 1**

**Town-Wide Development Forecast Summary  
Residential and Non-Residential Growth**

	2022 Total	10-Year Growth 2023-2032	Long Term Growth 2023-2051
<b>Residential Development</b>			
Census Population	37,425	22,501	91,175
Dwelling Units	11,950	6,667	28,828
<i>Single &amp; Semi Detached</i>		5,028	16,709
<i>Multiple Unit</i>		1,585	9,892
<i>Apartments</i>		53	2,227
Population Growth in New Households		22,943	93,857
<b>Non-Residential Development</b>			
Employees <sup>1</sup>	9,312	5,129	28,301
Non-Residential Gross Floor Area (sq.ft.)		3,391,292	18,909,051
<i>Retail</i>		601,202	2,925,636
<i>Non-retail</i>		2,790,090	15,983,416

(1) Shows total employees & employment growth for DC purposes only. Excludes Work at Home employees.

## 4.0 Summary of the Historic Service Levels

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The DCA and O.Reg 82/98 state that development charges must not be used to service new development at a rate that exceeds the average level of service provided in the Town over the 15-year period immediately preceding the preparation of the background study. In defining the average level of service historically provided, both the quantity and quality of service must be considered.

For the general services and roads and related services, historic inventories of capital assets have been completed to meet this requirement and determine the average level of service provided for the period 2008-2022. The service levels are measured as a ratio of inputs per capita or per population plus employment based on the type of development consuming the service. No service level is calculated for water or wastewater, as legislated standards are used in lieu of measured service levels that can vary by municipality.

To reflect both the qualitative and quantitative aspects of service delivery, the historic service level determination measures the quantitative component of the capital assets by assessing the square footage of buildings, acres of land, pieces of equipment, etc. The qualitative aspect of the service level measures the monetary value of capital assets by assessing the cost per square foot of building, cost per acre of land, cost per piece of equipment, etc. to replace the capital asset in current dollars. The data required to arrive at both the qualitative and quantitative aspects of the service level calculation included in the study were provided by Town staff based on historical records and experience with acquiring or constructing capital assets.

Once the historical service level on a per capita or per population and employee basis has been established, it is applied to the anticipated growth to establish a maximum amount that may be funded through development charges, on a service by service basis, over the future planning periods under review. This ensures that future development is not serviced at a higher level or standard than has historically been provided in East Gwillimbury.

Table 2 provides a summary of the historic service levels by service category and component. Appendices B and C provide the detailed inventory data, as well as the calculation of the maximum allowable amounts, upon which the calculation of service levels is based.

Table 2

Summary of Average Historical Service Level  
By Service Category, 2008-2022

Service Category	Average Level of Service Provided 2008 to 2022	
<b>Library Services</b>	<b>\$785.63</b>	<b>per capita</b>
Buildings	\$432.42	per capita
Land	\$23.40	per capita
Collection Materials	\$316.10	per capita
Fixtures, Furniture & Equipment	\$13.70	per capita
<b>Fire &amp; Emergency Services</b>	<b>\$1,371.32</b>	<b>per capita + employee</b>
Buildings	\$657.58	per capita + employee
Land	\$163.57	per capita + employee
Special Facilities	\$44.98	per capita + employee
Vehicles	\$387.44	per capita + employee
Fixtures, Furniture & Equipment	\$117.76	per capita + employee
<b>Indoor Recreation</b>	<b>\$4,732.69</b>	<b>per capita</b>
Buildings	\$4,075.71	per capita
Land	\$383.31	per capita
Special Facilities	\$200.33	per capita
Fixtures, Furniture & Equipment	\$73.33	per capita
<b>Outdoor Recreation</b>	<b>\$4,805.88</b>	<b>per capita</b>
Facilities	\$36.51	per capita
Developed Parkland	\$3,583.65	per capita
Park Amenities	\$792.44	per capita
Park Trails	\$161.98	per capita
Special Facilities	\$171.11	per capita
Vehicles & Equipment	\$60.20	per capita
<b>Public Works</b>	<b>\$343.09</b>	<b>per capita + employee</b>
Buildings	\$53.06	per capita + employee
Land	\$135.40	per capita + employee
Vehicles & Equipment	\$154.62	per capita + employee
<b>Roads and Related</b>	<b>\$21,301.13</b>	<b>per capita + employee</b>
Facilities	\$33.03	per capita + employee
Land	\$22.78	per capita + employee
Roads	\$17,266.06	per capita + employee
Sidewalks	\$1,260.05	per capita + employee
Streetlights	\$1,351.35	per capita + employee
Bridges	\$1,367.85	per capita + employee

## 5.0 Growth-Related Capital Program

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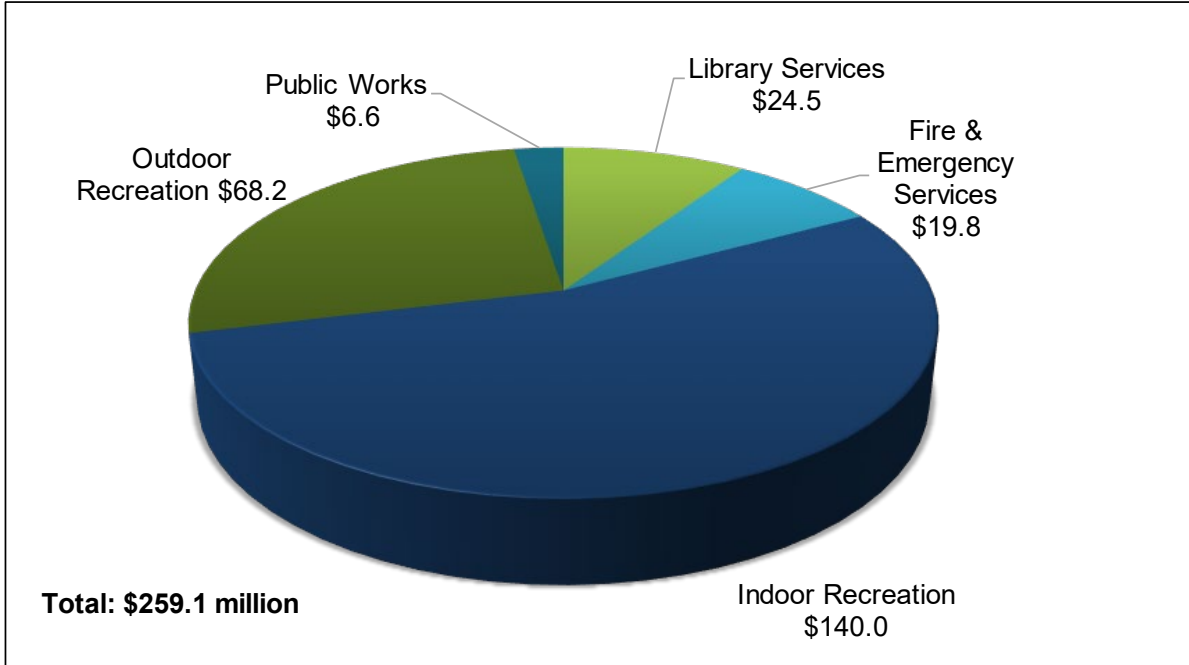
The DCA requires that Council express its intent to provide future capital facilities at the level incorporated in the development charge calculation and that the capital costs necessary to provide the increased services be estimated. Based on the development forecast summarized in Section 3, Town staff have prepared a growth-related capital program including works required to service anticipated growth. The general service capital program covers the ten-year period from 2023 to 2032, and the engineering services capital program is based on ultimate build out to 2051. All capital programs are intended to service development occurring anywhere within the Town's municipal boundaries.

Council will be adopting the growth-related capital program that has been prepared for the purposes of the development charge calculation. It is assumed that future capital budgets and forecasts will continue to include the projects identified in this report, which are consistent with the growth planned to occur in the Town. It is acknowledged that changes to the capital forecast may occur through the Town's annual capital budget process.

The total cost of growth-related projects required to service development between 2023 and 2032 for the general services amounts to \$259.1 million. Table 3 shows the allocation of these costs among the general service categories. As shown, more than 80% of the general services gross costs relate to indoor and outdoor recreation. A total of \$647.4 million is required for roads, water and wastewater projects servicing development to 2051. The breakdown is shown on Table 4.

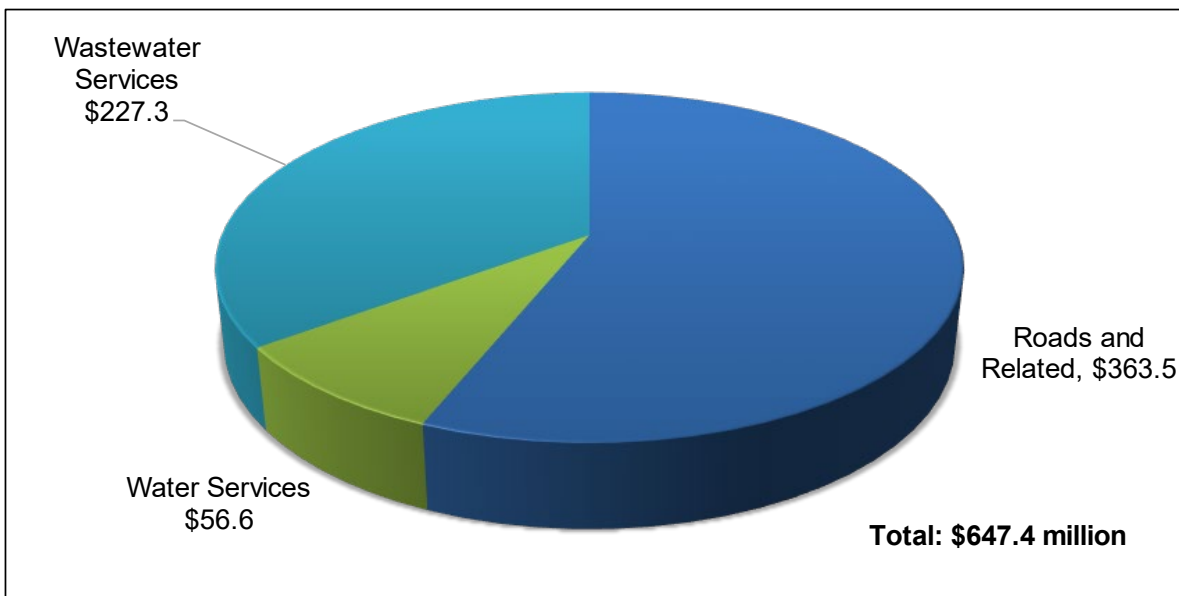
**Table 3**

**Summary of General Services Capital Program  
2023-2032  
Gross Project Costs (millions)**



**Table 4**

**Summary of Engineering Services Capital Program  
2023-2051  
Gross Project Costs (millions)**



The gross capital costs of development-related works must be adjusted to reflect the share of projects that will benefit new development within the planning periods under review. This way, only eligible costs are incorporated into the calculation of development charges. The DCA specifies those deductions that must be made to the capital cost of servicing works. They are;

- Grants, subsidies or alternative funding sources,
- Available DC reserve fund balances for works within each category,
- Uncommitted excess capacity,
- Costs that will benefit existing development,
- Costs that exceed the maximum eligible amount and would result in a service level increase, and
- Shares of the project that will benefit future development beyond the planning period under review.

Table 5 summarizes the deductions made to the capital costs in the growth-related capital programs for each service category. As shown, the engineering services account for approximately 70 per cent of the total growth-related servicing costs. Of the total costs of servicing future growth of \$906.5 million, 18 per cent or \$159.0 million will need to be funded from non-DC sources. These account for the alternative funding sources and to existing shares.

Almost \$61.5 million in growth-related project costs will be funded from available reserve funds. A share of \$14.4 million in project costs will service development beyond the planning period under review. These costs will be eligible for future funding under subsequent studies. The net balance of project costs eligible for DC funding during the planning period and included in the calculation of development charges is \$671.6 million. Further details, including cost allocations for specific projects, for the general services capital programs can be found in Appendix B. The detail of the engineering services capital programs is included in Appendix C.



Table 5

**Summary of Growth-Related Capital Program  
General & Engineering Services  
(000\$)**

Service	Gross Project Cost	Alternative Funding Sources	Benefit to Existing Share	Existing Reserve Fund Balance	Post Period Benefit	Total DC Eligible Costs for Recovery
<b>General Services 2023-2032</b>						
Library Services	\$24,535.0	\$0.0	\$0.0	\$5,256.1	\$0.0	\$19,278.9
Fire & Emergency Services	\$19,756.4	\$1,320.2	\$0.0	\$777.2	\$0.0	\$17,659.0
Indoor Recreation	\$140,028.0	\$0.0	\$0.0	\$32,868.8	\$0.0	\$107,159.2
Outdoor Recreation	\$68,197.4	\$5,495.4	\$7,167.5	\$1,346.4	\$0.0	\$54,188.0
Public Works	\$6,607.3	\$0.0	\$0.0	\$0.0	\$680.0	\$5,927.3
<b>Total General Services</b>	<b>\$259,124.1</b>	<b>\$6,815.7</b>	<b>\$7,167.5</b>	<b>\$40,248.5</b>	<b>\$680.0</b>	<b>\$204,212.5</b>
<b>Engineering Services 2023-2051</b>						
Roads and Related	\$363,451.3	\$13,392.2	\$90,824.4	\$13,220.1	\$8,483.0	\$237,531.6
Water Services	\$56,599.5	\$1,170.0	\$10,184.0	\$1,001.8	\$5,300.0	\$38,943.7
Wastewater Services	\$227,309.7	\$23,743.4	\$5,700.0	\$7,005.3	\$0.0	\$190,861.0
<b>Total Engineering Services</b>	<b>\$647,360.4</b>	<b>\$38,305.6</b>	<b>\$106,708.4</b>	<b>\$21,227.2</b>	<b>\$13,783.0</b>	<b>\$467,336.2</b>
<b>TOTAL Capital Costs</b>	<b>\$906,484.5</b>	<b>\$45,121.2</b>	<b>\$113,875.9</b>	<b>\$61,475.7</b>	<b>\$14,463.0</b>	<b>\$671,548.6</b>

## 6.0 Calculated Development Charges

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Once the net DC eligible capital costs have been determined, they must be allocated to the benefitting type of development in order to calculate DC rates for each sector. In order to calculate the charges, the eligible costs are allocated to the residential, retail non-residential and non-retail non-residential sectors based on shares of anticipated growth and, in the case of the engineering services, demand for the particular service. The residential share is allocated to growth in new units and expressed as a cost per capita. This is then converted to a cost per unit type based on occupancy factors as discussed in Appendix A. The non-residential share is applied to the anticipated GFA of building space by type as a cost per square foot.

### 6.1 Unadjusted development charges

A summary of the calculation of the unadjusted Town-wide development charges is shown in Table 6 for both the general and engineering services. These charges are referred to as 'unadjusted' as they have not been subject to a cash flow analysis that takes into account the borrowing costs and interest earnings associated with the timing of expenditures and DC revenue collections. Further details of the calculations for each service category are found in Appendices B and C.

As shown on Table 6, the DC eligible costs for recovery over the ten-year planning period for the general services have been allocated 82% to residential, 5% to retail and 13% non-retail. These are based on shares of population growth in new units and non-residential building space within the planning periods. The general services of library, indoor recreation and outdoor recreation have been fully allocated to the residential sector, reflecting the nature of the demand on those services.

The residential and non-residential shares are applied to the growth in each sector to derive either a cost per capita for residential development, which will be applied to housing unit types based on occupancy, or a cost per square foot for non-residential development.

The allocation of roads and related servicing costs between the residential and non-residential sectors is based on the shares of growth during the planning period associated with both sectors (population growth in new units : employment growth) to 2051. This results in a residential/non-residential split of 77/23. The non-residential share of capital costs is further allocated to the retail and non-retail (industrial and office/institutional) sectors using ITE Trip Generation rates as illustrated below.

Non-Residential Category	Allocation of DC Eligible Costs
Retail	51%
Non-Retail (Industrial, Office/Institutional)	49%

DC eligible costs for the water and wastewater service categories are allocated to residential and non-residential sectors based on the water and wastewater flow estimates used to inform the water and wastewater master plans, resulting in a residential allocation of 81 per cent. The non-residential share of 19 per cent of total DC eligible costs is attributed to the retail and non-retail sectors based on shares of anticipated employment growth between 2023 and 2051, resulting in 4.0 per cent of DC eligible costs attributable to the retail sector and 15.0 per cent to the non-retail sector. Further discussion of the allocation methodology for roads, water and wastewater costs is included in Appendix C.

Overall, the resulting unadjusted Town-wide charges are as follows:

Residential: \$12,681.62 per capita

Retail: \$14.90 per square foot

Non-Retail: \$4.68 per square foot

The calculation of the development charges does not include provisions for the statutory exemptions required under the DCA or any Town-specific exemptions noted in the by-law. Any exemptions result in a loss of development charge revenue for the affected types of development. In accordance with the Act, any revenue lost through exemptions may not be recovered by offsetting increases in other portions of the calculated charge.

Table 6

Summary of Unadjusted Development Charges  
General & Engineering Services  
(000\$)

Service	Total DC Eligible Costs for Recovery	Residential DC Calculation			Retail DC Calculation			Non-Retail DC Calculation		
		Share %	Share \$	\$/capita	Share %	Share \$	\$/sq.ft.	Share %	Share \$	\$/sq.ft.
<b>General Services 2023-2032</b>										
Library Services	\$19,278.9	100%	\$19,278.9	\$840.30	0%	\$0.0	\$0.00	0%	\$0.0	\$0.00
Fire & Emergency Services	\$17,659.0	82%	\$14,480.4	\$631.15	5%	\$882.9	\$1.47	13%	\$2,295.7	\$0.82
Indoor Recreation	\$107,159.2	100%	\$107,159.2	\$4,670.67	0%	\$0.0	\$0.00	0%	\$0.0	\$0.00
Outdoor Recreation	\$54,188.0	100%	\$54,188.0	\$2,361.85	0%	\$0.0	\$0.00	0%	\$0.0	\$0.00
Public Works	\$5,927.3	82%	\$4,860.4	\$211.85	5%	\$296.4	\$0.49	13%	\$770.6	\$0.28
<b>Total General Services</b>	<b>\$204,212.5</b>									
<b>Engineering Services 2023-2051</b>										
Roads and Related	\$237,531.6	77%	\$182,899.3	\$1,948.70	12%	\$28,503.8	\$9.74	11%	\$26,128.5	\$1.63
Water Services	\$38,943.7	81%	\$31,833.4 *	\$339.17	4%	\$1,572.0 *	\$0.54	15%	\$5,538.2 *	\$0.35
Wastewater Services	\$190,861.0	81%	\$157,486.1 *	\$1,677.94	4%	\$7,777.1 *	\$2.66	15%	\$25,597.8 *	\$1.60
<b>Total Engineering Services</b>	<b>\$467,336.2</b>									
<b>TOTAL Unadjusted Charge</b>				<b>\$12,681.62</b>			<b>\$14.90</b>			<b>\$4.68</b>

\*Note: Figures may not add due to adjustments for CCC funding and rounding. See capital program listing in Appendix C for further details

Forecast Development in East Gwillimbury	2023-2032	2023-2051
Population Growth in New Units	22,943	93,857
Retail Building Space Growth (sq.ft)	601,202	2,925,636
Non-retail Building Space Growth (sq.ft)	2,790,090	15,983,416

## 6.2 Adjusted development charges

Final adjustments to the development charges are made through a cash flow analysis, which considers the timing of expected DC revenue, expenditures on eligible projects, borrowing costs and interest earned on positive reserve fund balances. Details of the analysis, including annual projected reserve fund balances and borrowing cost assumptions are detailed in Appendices B and C of this Background Study.

A summary of the adjusted Town-wide residential and non-residential development charges is presented in Table 7.

Residential DCs vary by unit type and are based on occupancy factors. The adjusted charge of \$13,882.40 per capita is converted to a charge per unit based on the following PPUs:

Single & Semi-Detached: 3.63

Multiple Unit: 2.89

Large Apartment (700 square feet or more): 2.38

Small Apartment (less than 700 square feet): 1.74

Town-wide non-residential DCs are differentiated between the retail and non-retail sectors based on the anticipated building space generated.

## 6.3 Comparison of rates

The Town's current development charge in force for a single or semi-detached unit is \$54,607 (as at January 1, 2023) per unit. As shown on Table 8, the proposed residential rate of \$50,394 represents an decrease of \$4,213 per unit or 8%.

Non-residential rates are also proposed to decrease. The calculated retail rate of \$12.83 per square foot represents an decrease of \$2.14 per square foot over the current charge of \$14.97. The non-retail rate is proposed to decrease by \$2.94, from \$7.11 to \$4.17 per square foot. This is shown on Table 9.

**Table 7**  
**Summary of Proposed Town-Wide**  
**Residential & Non-Residential Development Charge Rates**

Service Category	Residential Development Charge per Unit					Non-Residential Development Charge Per Square Foot of GFA			
	Unadjusted Charge Per Capita	Adjusted Charge Per Capita	Single & Semi Detached	Multiples ≥ 700 sq ft	Apartments < 700 sq ft	Unadjusted Retail	Unadjusted Non-Retail	Adjusted Retail	Adjusted Non-Retail
<b>Persons Per Unit</b>			3.63	2.89	2.38	1.74			
<b>General Services</b>									
Library Services	\$840.30	\$1,008.17	\$3,660	\$2,914	\$2,399	\$1,754	\$0.00	\$0.00	\$0.00
Fire Services	\$631.15	\$691.60	\$2,511	\$1,999	\$1,646	\$1,203	\$1.47	\$1.61	\$0.89
Indoor Recreation	\$4,670.67	\$5,463.80	\$19,834	\$15,790	\$13,004	\$9,507	\$0.00	\$0.00	\$0.00
Outdoor Recreation	\$2,361.85	\$2,376.50	\$8,627	\$6,868	\$5,656	\$4,135	\$0.00	\$0.00	\$0.00
Public Works	\$211.85	\$217.11	\$788	\$627	\$517	\$378	\$0.49	\$0.51	\$0.28
<b>Subtotal General Services</b>	<b>\$8,715.81</b>	<b>\$9,757.19</b>	<b>\$35,420</b>	<b>\$28,198</b>	<b>\$23,222</b>	<b>\$16,977</b>	<b>\$1.96</b>	<b>\$1.10</b>	<b>\$1.17</b>
<b>Engineering Services</b>									
Roads and Related	\$1,948.70	\$2,210.57	\$8,024	\$6,389	\$5,261	\$3,846	\$9.74	\$7.90	\$1.31
Water Services	\$339.17	\$447.48	\$1,624	\$1,293	\$1,065	\$779	\$0.28	\$0.51	\$0.33
Wastewater Services	\$1,677.94	\$1,467.17	\$5,326	\$4,240	\$3,492	\$2,553	\$1.39	\$2.30	\$1.36
<b>Subtotal Engineering Services</b>	<b>\$3,965.81</b>	<b>\$4,125.22</b>	<b>\$14,974</b>	<b>\$11,922</b>	<b>\$9,818</b>	<b>\$7,178</b>	<b>\$11.42</b>	<b>\$10.71</b>	<b>\$3.00</b>
<b>TOTAL DEVELOPMENT CHARGE</b>	<b>\$12,681.62</b>	<b>\$13,882.40</b>	<b>\$50,394</b>	<b>\$40,120</b>	<b>\$33,040</b>	<b>\$24,155</b>	<b>\$13.38</b>	<b>\$4.99</b>	<b>\$4.17</b>

Table 8

Comparison of Current and Calculated Residential Development Charge Rates

Service Category	Current Rates	Calculated Rates	Difference
	Single & Semi Detached	Single & Semi Detached	\$/unit
<b>General Services</b>			
Growth Studies	\$2,482	\$0	-\$2,482
Library Services	\$2,992	\$3,660	\$668
Fire Services	\$1,821	\$2,511	\$690
Indoor Recreation	\$19,903	\$19,834	-\$69
Outdoor Recreation	\$9,383	\$8,627	-\$756
Public Works	\$721	\$788	\$67
<b>Subtotal General Services</b>	<b>\$37,302</b>	<b>\$35,420</b>	<b>-\$1,882</b>
<b>Engineering Services</b>			
Roads and Related	\$9,237	\$8,024	-\$1,213
Water Services	\$2,765	\$1,624	-\$1,141
Wastewater Services	\$5,303	\$5,326	\$23
<b>Subtotal Engineering Services</b>	<b>\$17,305</b>	<b>\$14,974</b>	<b>-\$2,331</b>
<b>TOTAL DEVELOPMENT CHARGE</b>	<b>\$54,607</b>	<b>\$50,394</b>	<b>-\$4,213</b>

Table 9

Comparison of Current and Calculated Non-Residential Development Charge Rates

Service Category	Current Rates	Calculated Rates	Difference	Current Rates	Calculated Rates	Difference
	Retail \$/sq.ft.	Retail \$/sq.ft.	\$/sq.ft.	Non-Retail \$/sq.ft.	Non-Retail \$/sq.ft.	\$/sq.ft.
<b>General Services</b>						
Growth Studies	\$1.28	\$0.00	-\$1.28	\$0.87	\$0.00	-\$0.87
Library Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Services	\$0.95	\$1.61	\$0.66	\$0.66	\$0.89	\$0.23
Indoor Recreation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Outdoor Recreation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Public Works	\$0.37	\$0.51	\$0.14	\$0.24	\$0.28	\$0.04
<b>Subtotal General Services</b>	<b>\$2.60</b>	<b>\$2.12</b>	<b>-\$0.48</b>	<b>\$1.77</b>	<b>\$1.17</b>	<b>-\$0.60</b>
<b>Engineering Services</b>						
Roads and Related	\$8.69	\$7.90	-\$0.79	\$2.53	\$1.31	-\$1.22
Water Services	\$1.64	\$0.51	-\$1.13	\$1.73	\$0.33	-\$1.40
Wastewater Services	\$2.04	\$2.30	\$0.26	\$1.08	\$1.36	\$0.28
<b>Subtotal Engineering Services</b>	<b>\$12.37</b>	<b>\$10.71</b>	<b>-\$1.66</b>	<b>\$5.34</b>	<b>\$3.00</b>	<b>-\$2.34</b>
<b>VELOPMENT CHARGE</b>	<b>\$14.97</b>	<b>\$12.83</b>	<b>-\$2.14</b>	<b>\$7.11</b>	<b>\$4.17</b>	<b>-\$2.94</b>

## 7.0 Long Term Capital and Operating Costs

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In accordance with the DCA, this section reviews the long term capital and operating costs and required asset management provisions associated with the infrastructure included in the development charge by-law. Further detail on the assumptions used and resulting annual cost provisions is included in Appendix D.

### 7.1 Operating cost analysis

Section 10 of the DCA specifies that a development charge background study shall include “an examination, for each service to which the development charge by-law would relate, of the long term capital and operating costs for capital infrastructure required by the service.” (s.10(2)(c)). The operating cost analysis contained in this DC Background Study considers the annual operating costs for each project contained within the capital programs. The operating costs are informed by staff, as well as previous budgets. Consistent operating costs by type of infrastructure are used to calculate the annual financial impacts of the program proposed herein.

The operating cost for the municipal infrastructure proposed in this Background Study is estimated to ensure Council has an understanding of the operating impacts of growth. It is important for Council to consider the operating costs when determining the specific timing of new municipal assets.

It should be noted that the operating impacts calculated herein are based on the Town’s current facilities and organizational structure and that new facilities may be more or less costly. For example, larger facilities are generally less expensive on a cost per square basis to operate than smaller ones. Facilities that include indoor swimming pools will have a different operating cost than a multi-use gymnasium. This has been considered in the analysis as the Town is proposing to construct new types of facilities. Staffing levels, such as full time versus paid on-call firefighters will also impact the operating cost structure.

Provided that the projects outlined in the capital program be approved and implemented as outlined in this study, the annual estimated increased operating costs will total \$3.2 million by 2032 to fund the projects in the general services capital program. Increased operating costs for the roads and related infrastructure proposed will add an additional \$11.5 million to the Town’s operating responsibility by 2051. Table 10 illustrates annual requirements per year per service category. Further detail is shown in Appendix D. However, the capital program will be



considered as part of the annual budget process and Council may adjust the timing of capital projects accordingly.

Table 10

Summary of Annual Long Term Cost Operating Impacts  
General & Engineering Services  
(000\$)

General Services 2023-2032	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Library Services	\$0.0	\$0.0	\$0.0	\$115.0	\$115.0	\$115.0	\$115.0	\$115.0	\$115.0	\$195.0
Fire & Emergency Services	\$0.0	\$0.0	\$0.0	\$6.9	\$6.9	\$6.9	\$6.9	\$6.9	\$27.0	\$49.1
Indoor Recreation	\$0.0	\$0.0	\$0.0	\$900.0	\$900.0	\$900.0	\$900.0	\$900.0	\$1,650.0	\$1,950.0
Outdoor Recreation	\$64.4	\$128.7	\$210.6	\$317.4	\$381.8	\$461.1	\$550.5	\$639.8	\$725.7	\$790.1
Public Works	\$0.0	\$0.0	\$16.5	\$67.0	\$88.5	\$102.0	\$131.0	\$169.5	\$205.0	\$225.0
<b>Total Annual Operating Costs</b>	<b>\$64.4</b>	<b>\$128.7</b>	<b>\$227.1</b>	<b>\$1,406.3</b>	<b>\$1,492.1</b>	<b>\$1,585.0</b>	<b>\$1,703.3</b>	<b>\$1,831.2</b>	<b>\$2,722.7</b>	<b>\$3,209.2</b>

Engineering Services 2023-2051	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037
Roads and Related	\$212.1	\$434.6	\$668.1	\$913.1	\$1,169.1	\$1,437.4	\$1,718.5	\$2,013.1	\$2,321.9	\$2,666.8	\$3,032.1	\$3,419.8	\$3,832.1	\$4,271.6	\$4,640.6
Water Services	No net additional operating cost impact - rate supported														
Wastewater Services	No net additional operating cost impact - rate supported														
<b>Total Annual Operating Costs</b>	<b>\$212.1</b>	<b>\$434.6</b>	<b>\$668.1</b>	<b>\$913.1</b>	<b>\$1,169.1</b>	<b>\$1,437.4</b>	<b>\$1,718.5</b>	<b>\$2,013.1</b>	<b>\$2,321.9</b>	<b>\$2,666.8</b>	<b>\$3,032.1</b>	<b>\$3,419.8</b>	<b>\$3,832.1</b>	<b>\$4,271.6</b>	<b>\$4,640.6</b>

Engineering Services 2038-2051	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051
Roads and Related	\$5,027.7	\$5,433.9	\$5,860.3	\$6,308.3	\$6,642.6	\$6,992.5	\$7,359.0	\$7,743.1	\$8,146.0	\$8,747.8	\$9,384.7	\$10,059.1	\$10,773.6	\$11,531.1
Water Services	No net additional operating cost impact - rate supported													
Wastewater Services	No net additional operating cost impact - rate supported													
<b>Total Annual Operating Costs</b>	<b>\$5,027.7</b>	<b>\$5,433.9</b>	<b>\$5,860.3</b>	<b>\$6,308.3</b>	<b>\$6,642.6</b>	<b>\$6,992.5</b>	<b>\$7,359.0</b>	<b>\$7,743.1</b>	<b>\$8,146.0</b>	<b>\$8,747.8</b>	<b>\$9,384.7</b>	<b>\$10,059.1</b>	<b>\$10,773.6</b>	<b>\$11,531.1</b>

## 7.2 Asset management provisions

In addition to the annual costs associated with operating the new, growth-related infrastructure, the legislation requires that a DC Background Study estimate the required asset management provisions to eventually replace the infrastructure at the end of its useful life. Section 10(3) of the DCA states that:

*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 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 a prescribed manner. (s.10(3))*

This analysis ensures that a fulsome understanding of the annual costs not covered by development charges are clearly stated and understood by Council so that the Town can approve projects with clarity and understanding that all assets are financially sustainable.

The Town is currently developing an Asset Management Plan for its non-core assets (all assets excluding water, wastewater and roads), which is scheduled to be completed prior to July 1, 2024. The useful life assumptions for all infrastructure included in the DC Background Study is based on the Town's Tangible Capital Asset Policy as well as the work for that plan. By 2032, the Town will be required to allocate approximately \$8.0 million in asset management provisions for growth-related infrastructure. By 2051, the annual requirements increase by \$11.9 million for the engineering services of roads, water and wastewater. This is shown on Table 11.

Details on the useful life assumptions as well as the calculation of the annual requirements are shown in Appendix D.

## 7.3 Long term financial sustainability

The calculated annual provisions identified in Appendix D for operating and asset management costs either have been or will be fully integrated into the Town's asset management plans. The annual provisions are considered to be financially sustainable at this time, as it is expected that the increased capital asset management requirements will be determined through future annual budget reviews. The Town's annual budget process will also allow staff to continue to monitor and implement mitigating measures should there be additional sustainability pressures.

Table 11

**Summary of Annual Provisions For Future Replacement  
General & Engineering Services  
(000\$)**

<b>Service Category</b>	<b>Annual Provision in 2032<sup>1</sup></b>	<b>Annual Provision in 2051<sup>1</sup></b>
<b>General Services</b>		
Library Services	\$544.2	\$0.0
Fire & Emergency Services	\$365.3	\$0.0
Indoor Recreation	\$1,314.8	\$0.0
Outdoor Recreation	\$1,411.3	\$0.0
Public Works	\$461.9	\$0.0
<b>Engineering Services</b>		
Roads and Related	\$1,501.9	\$7,465.7
Water Services	\$186.3	\$946.1
Wastewater Services	\$2,176.8	\$3,454.4
<b>Total Annual Asset Management Provisions</b>	<b>\$7,962.5</b>	<b>\$11,866.2</b>

(1) Provision in last year of capital planning period shown. For annual provisions required, see Appendix D.

## 8.0 Development Charge Policy

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### 8.1 Town-wide charges proposed

As required by the DCA, consideration must be given to the use of area rating. The Town currently has both a Town-wide and area-specific development charge by-law. It was decided that it is appropriate to recover most growth-related costs on a Town-wide basis, with the Yonge Street Watermain being recovered on an area-specific basis, given its limited benefitting area.

### 8.2 Updates to the DC by-law

The Town has a number of policies as they pertain to the administration of the development charges. The Town's DC credit policy is shown in Appendix E of this study. A development charge interest policy has been included in Appendix F.

The revised by-law to be brought forward for Council consideration is in Appendix G. The rates included in the 2024 DC by-law will be effective once approval is received from Council.

### 8.3 Local service policy

The Town currently has a set of Local Service Guidelines that establish general principles related to which works are eligible for Town-wide DC funding and those that are local in nature and the direct responsibility of the developer.



# Appendix A Growth Forecast



Town of East Gwillimbury

# Growth Forecast

The Development Charges Act requires municipalities to prepare a forecast of the anticipated type, location and timing of new development that will generate additional demand on municipal servicing. The forecast contained in this Development Charge (DC) Study is intended to best reflect actual residential and non-residential growth that is likely to occur in the Town of East Gwillimbury over the planning periods under review.

This forecast of future development is used as the basis of the calculation of DCs and is based on Region of York forecast data, which was used to inform the Town's 2022 update to the Official Plan. The forecast projects population, housing units and employment figures for all area municipalities in the census years from 2021 to 2051.

The future servicing needs of the Town have been examined over a ten-year (2023-2032) planning period for general services and over a longer term (2023-2051) for the engineered services of water, wastewater and roads. Forecasts of the population, dwelling unit, employee and non-residential building space growth have been developed over those two periods. The results of the forecasts are presented in Schedules 1 through 6 of this appendix.

Development charges for all municipal services are calculated on a Town-wide basis. As such, the forecasts of growth are Town-wide, rather than area specific.

## Residential Growth Forecast

The Town of East Gwillimbury has experienced significant residential growth over the last five years. Future development is expected to remain consistent over the ten-year planning period, from 2023 to 2032. However, recent changes in market conditions and the limited remaining allocation of serviced residential lands, among other factors, have caused the pace of growth to slow. Schedule 1 summarizes the total population and dwelling unit (by type) figures in East Gwillimbury between 2006 and 2051. Schedule 2 highlights the growth, both annually and over the planning periods under review.

A 'Census-based' definition of population is used for the purposes of the development charge background study. This includes census undercount and excludes institutional population. Net population growth refers to the total growth in population taking into account both population in new units and decline in existing units. As shown on Schedule 2, the anticipated net or census population growth in the Town of East Gwillimbury from 2023 to 2032 is estimated at 22,501 and 91,175 between 2023 and 2051.

The Region forecasts growth of 6,667 housing units between 2023 and 2032. However, delays in the construction of wastewater infrastructure required to service future growth has resulted in the Town’s current available servicing allocation being limited to approximately 3,700 units. The following table highlights the estimated servicing allocation remaining within the Town.

<b>Available Wastewater Servicing Allocation</b>	
Total allocation (as of December 1, 2016)	7,000 units
Less building permits pulled (as of December 2022)	- 4,860
Plus additional allocation granted from Region (June 2018)	+ 900
Plus anticipated permits from private servicing solutions	+ 700
<b>Available Servicing Allocation – December 2022</b>	<b>3,740</b>

Between 2023 and 2051, the Town is expected to see an additional 28,828 housing units. As required by the Supporting Growth and Housing in York and Durham Regions Act, 2022, the York Region Sewage Works Project is meant to provide additional servicing capacity to several municipalities in York Region, including East Gwillimbury. The Region forecast assumes that additional sewage servicing is made available within the York-Durham Sewage System through this project to accommodate growth prior to the existing allocation being depleted, and to service growth to 2051. The annual growth forecast is shown on Schedule 2.

The new dwelling units in East Gwillimbury are forecasted to remain predominantly single and semi-detached units, with the share of multi-residential and apartment units increasing later in the longer-term planning period. The built form of future units differs from development activity in the Town’s recent years, with a greater share of higher density housing, however remains consistent with the Region’s projections as well as regional and town policies promoting intensification.

Development charges are levied on residential development as a charge per new unit, but calculated based on the demand on municipal servicing, which is driven by occupancy. Therefore, a projection of both the net population growth as well as the population growth in new units is required. Total population growth in new units is forecasted by applying Persons Per Unit (PPU) data to each new dwelling unit. In this background study, the following PPUs were used:

- Single & Semi Detached Units – 3.63
- Multiple Unit Dwellings – 2.89
- Apartments – 2.08

These figures are based on data provided by York Region, specifically the PPU in new units by period of construction in the Town of East Gwillimbury.



Persons per Unit Data					
	<b>Singles</b>	<b>Semis</b>	<b>Multiples</b>	<b>Apts</b>	<b>Total</b>
2011 to 2016	3.97	3.26	3.12	2.00	3.61
2016 to 2021	3.44	3.16	2.66	2.15	3.29
Average	3.71	3.21	2.89	2.08	3.45

The combined PPU for single and semi-detached units of 3.63 used in the study is based on a weighted average of the single (85%) and semi-detached (15%) unit data shown above. The PPU for apartments of 2.08 was allocated to small vs. large apartments as a proportionate share, consistent with the Town’s 2019 DC Background Study.

Apartment PPU By Size		
	<b>East Gwillimbury 2018</b>	<b>East Gwillimbury 2023</b>
Apartment	2.00	2.08
Large Apartment	2.29	2.38
Small Apartment	1.68	1.74

As shown on Schedule 3, the total population growth in new units in East Gwillimbury is forecasted at approximately 23,000 between 2023 and 2032, and at 94,000 by 2051.

## Non-Residential Growth Forecast

Development charges in East Gwillimbury are levied on non-residential uses as a cost per square foot of gross floor area, and calculated based on the increased demand on municipal servicing placed by the additional employees occupying both retail and non-retail space. The non-residential forecast requires a projection of both building space and employment growth across the Town over the planning periods.

Schedule 4 summarizes the annual employment by type of employment from 2006 to present, and that is forecasted to 2051. Like the residential forecast, estimates of employment growth were also based on the Region of York’s forecast data.

As shown on Schedule 5, the Town is forecast to grow by more than 5,100 employees in the next ten years, and by over 28,000 to 2051. For the purposes of calculating and levying the development charge, Work at Home employment as well as employees with no fixed place of work have been removed from the total employment forecasts as they do not place additional demand on servicing and tend to be captured in the population forecasts.

The forecast of future non-residential building space is shown in Schedule 6. This forecast has been developed by applying general work space per employee

assumptions to employment growth in each category. The following factors have been used to convert the employment forecast into building space estimates:

<b>Floor Space Per Employee Assumptions</b>	
<b>Employment Category</b>	<b>Sq.ft. / Employee</b>
Retail	430 square feet per employee
Industrial	850 square feet per employee
Office	250 square feet per employee
Institutional	600 square feet per employee

As illustrated, the total floorspace growth in East Gwillimbury anticipated between 2023 and 2032 totals almost 3.4 million square feet, over 80 per cent of which is likely to occur in the industrial, office and institutional sectors. Between 2023 and 2051, approximately 18.9 million square feet of building space is likely to be added, also predominantly servicing industrial, office and institutional employment growth in the Town.

Similar to the residential forecast, the adjustments to the Region’s projections have been applied to forecasts of population-related and work at home employment growth, reflecting the fact that these types of employment often follow and are dependent upon population growth.

**APPENDIX A  
SCHEDULE 1  
RESIDENTIAL DEVELOPMENT FORECAST  
ANNUAL POPULATION & DWELLING UNIT FORECAST SUMMARY, 2006-2051**

Year	Census Population	Total Dwelling Units				Person Per Unit (PPU)
		Singles & Semi Detached	Multiple Dwellings	Apartments	Total Dwelling Units	
<b>2006</b>	<b>21,069</b>	<b>6,077</b>	<b>517</b>	<b>296</b>	<b>6,890</b>	<b>3.06</b>
2007	21,343	6,123	560	332	7,015	3.04
2008	21,620	6,169	608	372	7,149	3.02
2009	21,901	6,216	659	418	7,292	3.00
2010	22,185	6,263	715	468	7,446	2.98
<b>2011</b>	<b>22,473</b>	<b>6,310</b>	<b>775</b>	<b>525</b>	<b>7,610</b>	<b>2.95</b>
2012	22,902	6,432	801	444	7,677	2.98
2013	23,339	6,557	828	375	7,759	3.01
2014	23,784	6,684	856	317	7,856	3.03
2015	24,238	6,813	884	267	7,965	3.04
<b>2016</b>	<b>24,700</b>	<b>6,945</b>	<b>914</b>	<b>226</b>	<b>8,085</b>	<b>3.06</b>
2017	26,588	7,432	1,006	226	8,663	3.07
2018	28,621	7,953	1,106	226	9,285	3.08
2019	30,809	8,510	1,217	226	9,953	3.10
2020	33,165	9,107	1,339	226	10,672	3.11
<b>2021</b>	<b>35,700</b>	<b>9,745</b>	<b>1,474</b>	<b>226</b>	<b>11,445</b>	<b>3.12</b>
2022	37,425	10,136	1,588	226	11,950	3.13
2023	39,233	10,542	1,712	226	12,481	3.14
2024	41,129	10,965	1,846	226	13,037	3.15
2025	43,117	11,405	1,990	226	13,620	3.17
<b>2026</b>	<b>45,200</b>	<b>11,862</b>	<b>2,145</b>	<b>226</b>	<b>14,233</b>	<b>3.18</b>
2027	47,363	12,356	2,292	226	14,873	3.18
2028	49,629	12,869	2,448	226	15,544	3.19
2029	52,004	13,404	2,616	226	16,246	3.20
2030	54,492	13,962	2,795	226	16,983	3.21
<b>2031</b>	<b>57,100</b>	<b>14,542</b>	<b>2,987</b>	<b>226</b>	<b>17,755</b>	<b>3.22</b>
2032	59,926	15,164	3,174	279	18,617	3.22
2033	62,892	15,813	3,372	346	19,531	3.22
2034	66,005	16,489	3,584	427	20,500	3.22
2035	69,272	17,194	3,808	529	21,530	3.22
<b>2036</b>	<b>72,700</b>	<b>17,929</b>	<b>4,046</b>	<b>654</b>	<b>22,629</b>	<b>3.21</b>
2037	75,651	18,510	4,314	728	23,552	3.21
2038	78,721	19,109	4,599	811	24,520	3.21
2039	81,916	19,728	4,903	904	25,535	3.21
2040	85,240	20,367	5,227	1,006	26,601	3.20
<b>2041</b>	<b>88,700</b>	<b>21,027</b>	<b>5,573</b>	<b>1,121</b>	<b>27,721</b>	<b>3.20</b>
2042	91,338	21,400	5,935	1,221	28,557	3.20
2043	94,055	21,781	6,321	1,330	29,431	3.20
2044	96,853	22,168	6,732	1,448	30,348	3.19
2045	99,734	22,563	7,169	1,577	31,308	3.19
<b>2046</b>	<b>102,700</b>	<b>22,964</b>	<b>7,635</b>	<b>1,717</b>	<b>32,315</b>	<b>3.18</b>
2047	107,425	23,692	8,284	1,844	33,820	3.18
2048	112,367	24,444	8,988	1,980	35,412	3.17
2049	117,537	25,219	9,752	2,127	37,098	3.17
2050	122,944	26,019	10,581	2,284	38,884	3.16
<b>2051</b>	<b>128,600</b>	<b>26,845</b>	<b>11,481</b>	<b>2,453</b>	<b>40,778</b>	<b>3.15</b>

Source: Regional Municipality of York



**APPENDIX A  
SCHEDULE 2  
RESIDENTIAL DEVELOPMENT FORECAST  
ANNUAL POPULATION AND DWELLING UNIT GROWTH SUMMARY, 2023-2051**

Forecast Period	Census Population Growth	Annual Dwelling Unit Growth			
		Singles & Semi Detached	Multiple Dwellings	Apartments	Total Unit Growth
2023	1,808	407	124	0	530
2024	1,896	423	133	0	556
2025	1,987	440	144	0	584
<b>2026</b>	<b>2,083</b>	<b>457</b>	<b>155</b>	<b>0</b>	<b>612</b>
2027	2,163	493	147	0	640
2028	2,266	514	157	0	671
2029	2,375	535	168	0	703
2030	2,488	557	179	0	736
<b>2031</b>	<b>2,608</b>	<b>581</b>	<b>191</b>	<b>0</b>	<b>772</b>
2032	2,826	622	187	53	862
2033	2,966	648	199	66	913
2034	3,113	676	211	82	969
2035	3,267	705	224	101	1,031
<b>2036</b>	<b>3,428</b>	<b>735</b>	<b>238</b>	<b>125</b>	<b>1,099</b>
2037	2,951	581	268	74	923
2038	3,070	599	285	83	968
2039	3,195	619	304	92	1,015
2040	3,325	639	324	103	1,066
<b>2041</b>	<b>3,460</b>	<b>660</b>	<b>346</b>	<b>115</b>	<b>1,120</b>
2042	2,638	374	362	100	836
2043	2,717	381	386	109	875
2044	2,798	387	411	118	916
2045	2,881	394	437	129	960
<b>2046</b>	<b>2,966</b>	<b>401</b>	<b>466</b>	<b>140</b>	<b>1,007</b>
2047	4,725	728	649	127	1,504
2048	4,942	752	704	136	1,592
2049	5,170	775	764	146	1,686
2050	5,407	800	829	157	1,786
<b>2051</b>	<b>5,656</b>	<b>825</b>	<b>900</b>	<b>169</b>	<b>1,894</b>
2023-2032	22,501	5,028	1,585	53	6,667
2023-2051	91,175	16,709	9,892	2,227	28,828

Source: Regional Municipality of York

**APPENDIX A  
SCHEDULE 3  
RESIDENTIAL DEVELOPMENT FORECAST  
POPULATION GROWTH IN NEW DWELLING UNITS, 2023-2051**

Forecast Period	Population Growth in New Dwellings			
	Singles & Semi Detached	Multiple Dwellings	Apartments	Total Gross Population Growth
2023	1,476	358	0	1,834
2024	1,535	386	0	1,921
2025	1,596	416	0	2,012
<b>2026</b>	<b>1,660</b>	<b>448</b>	<b>0</b>	<b>2,108</b>
2027	1,790	424	0	2,214
2028	1,865	453	0	2,318
2029	1,942	484	0	2,426
2030	2,023	518	0	2,541
<b>2031</b>	<b>2,107</b>	<b>553</b>	<b>0</b>	<b>2,660</b>
2032	2,257	541	111	2,909
2033	2,354	574	137	3,065
2034	2,455	610	170	3,235
2035	2,560	649	210	3,419
<b>2036</b>	<b>2,669</b>	<b>689</b>	<b>260</b>	<b>3,618</b>
2037	2,108	773	155	3,036
2038	2,176	824	172	3,172
2039	2,246	879	192	3,317
2040	2,319	937	214	3,470
<b>2041</b>	<b>2,394</b>	<b>999</b>	<b>238</b>	<b>3,631</b>
2042	1,357	1,046	207	2,610
2043	1,381	1,114	225	2,720
2044	1,406	1,187	245	2,838
2045	1,431	1,264	267	2,962
<b>2046</b>	<b>1,456</b>	<b>1,346</b>	<b>291</b>	<b>3,093</b>
2047	2,644	1,876	263	4,783
2048	2,728	2,035	283	5,046
2049	2,815	2,208	304	5,327
2050	2,904	2,396	326	5,626
<b>2051</b>	<b>2,996</b>	<b>2,600</b>	<b>350</b>	<b>5,946</b>
2023-2032	18,251	4,581	111	22,943
2023-2051	60,650	28,587	4,620	93,857

Source: Regional Municipality of York

**APPENDIX A  
SCHEDULE 4  
NON-RESIDENTIAL GROWTH FORECAST  
ANNUAL EMPLOYMENT FORECAST SUMMARY, 2006-2051**

Year	Employment by Type				
	Retail	Industrial	Office	Institutional	Total Employment <sup>1</sup>
<b>2006</b>	<b>2,986</b>	<b>1,398</b>	<b>365</b>	<b>1,398</b>	<b>6,148</b>
2007	2,983	1,572	366	1,431	6,352
2008	2,979	1,768	367	1,464	6,578
2009	2,976	1,988	369	1,498	6,830
2010	2,972	2,235	370	1,532	7,109
<b>2011</b>	<b>2,969</b>	<b>2,513</b>	<b>371</b>	<b>1,568</b>	<b>7,421</b>
2012	3,015	2,656	344	1,567	7,581
2013	3,062	2,807	318	1,565	7,752
2014	3,109	2,967	295	1,564	7,934
2015	3,157	3,136	273	1,563	8,128
<b>2016</b>	<b>3,206</b>	<b>3,314</b>	<b>253</b>	<b>1,562</b>	<b>8,334</b>
2017	3,268	3,313	256	1,607	8,445
2018	3,332	3,312	260	1,654	8,559
2019	3,397	3,312	264	1,702	8,675
2020	3,463	3,311	268	1,752	8,794
<b>2021</b>	<b>3,530</b>	<b>3,310</b>	<b>272</b>	<b>1,803</b>	<b>8,916</b>
2022	3,646	3,500	290	1,876	9,312
2023	3,765	3,701	310	1,952	9,728
2024	3,888	3,914	330	2,032	10,163
2025	4,015	4,138	352	2,114	10,620
<b>2026</b>	<b>4,147</b>	<b>4,376</b>	<b>375</b>	<b>2,200</b>	<b>11,098</b>
2027	4,277	4,614	397	2,282	11,569
2028	4,412	4,865	420	2,366	12,062
2029	4,550	5,129	444	2,454	12,577
2030	4,693	5,408	470	2,545	13,115
<b>2031</b>	<b>4,841</b>	<b>5,701</b>	<b>497</b>	<b>2,639</b>	<b>13,678</b>
2032	5,044	6,075	553	2,769	14,441
2033	5,256	6,473	616	2,905	15,249
2034	5,477	6,897	685	3,048	16,106
2035	5,707	7,349	762	3,197	17,015
<b>2036</b>	<b>5,946</b>	<b>7,831</b>	<b>848</b>	<b>3,355</b>	<b>17,979</b>
2037	6,173	8,290	916	3,496	18,874
2038	6,408	8,775	989	3,643	19,815
2039	6,652	9,290	1,068	3,797	20,806
2040	6,906	9,834	1,153	3,956	21,849
<b>2041</b>	<b>7,169</b>	<b>10,410</b>	<b>1,245</b>	<b>4,123</b>	<b>22,948</b>
2042	7,436	11,109	1,334	4,279	24,158
2043	7,713	11,854	1,429	4,440	25,436
2044	8,000	12,649	1,532	4,608	26,789
2045	8,297	13,498	1,641	4,782	28,218
<b>2046</b>	<b>8,606</b>	<b>14,404</b>	<b>1,759</b>	<b>4,962</b>	<b>29,731</b>
2047	8,947	15,175	1,861	5,177	31,160
2048	9,301	15,988	1,969	5,402	32,659
2049	9,669	16,845	2,083	5,636	34,232
2050	10,052	17,747	2,204	5,880	35,882
<b>2051</b>	<b>10,450</b>	<b>18,698</b>	<b>2,331</b>	<b>6,135</b>	<b>37,613</b>

Source: Regional Municipality of York

**Notes**

1. Excludes Work at Home and No Fixed Place of Work



**APPENDIX A  
SCHEDULE 5  
NON-RESIDENTIAL GROWTH FORECAST  
ANNUAL NON-RESIDENTIAL GROWTH FORECAST SUMMARY, 2023-2051**

Year	Employment Growth by Type				
	Retail	Industrial	Office	Institutional	Total Employment Growth <sup>1</sup>
2023	119	201	19	76	416
2024	123	213	20	79	435
2025	127	225	22	83	456
<b>2026</b>	<b>131</b>	<b>238</b>	<b>23</b>	<b>86</b>	<b>478</b>
2027	130	238	22	81	471
2028	134	251	23	85	493
2029	139	264	24	88	515
2030	143	279	26	91	538
<b>2031</b>	<b>147</b>	<b>294</b>	<b>27</b>	<b>94</b>	<b>563</b>
2032	203	374	56	130	763
2033	212	398	62	136	808
2034	221	424	69	143	857
2035	230	452	77	150	909
<b>2036</b>	<b>240</b>	<b>482</b>	<b>86</b>	<b>157</b>	<b>964</b>
2037	227	459	68	141	895
2038	235	486	73	147	941
2039	244	514	79	153	991
2040	254	544	85	160	1,043
<b>2041</b>	<b>263</b>	<b>576</b>	<b>92</b>	<b>167</b>	<b>1,098</b>
2042	267	698	89	156	1,210
2043	277	745	95	161	1,279
2044	287	795	102	168	1,352
2045	298	849	110	174	1,430
<b>2046</b>	<b>309</b>	<b>906</b>	<b>117</b>	<b>180</b>	<b>1,512</b>
2047	341	772	102	215	1,429
2048	354	813	108	224	1,499
2049	368	856	114	234	1,573
2050	383	902	121	244	1,650
<b>2051</b>	<b>398</b>	<b>951</b>	<b>128</b>	<b>255</b>	<b>1,731</b>
2023-2032	1,398	2,575	263	893	5,129
2023-2051	6,804	15,198	2,041	4,259	28,301

Source: Regional Municipality of York

**Notes**

1. Excludes Work at Home and No Fixed Place of Work

**APPENDIX A  
SCHEDULE 6  
NON-RESIDENTIAL GROWTH FORECAST  
ANNUAL NON-RESIDENTIAL BUILDING SPACE GROWTH, 2023-2051**

Year	Gross Floor Area (GFA) in Square Feet				
	Retail	Industrial	Office	Institutional	Total GFA Growth
2023	51,280	170,878	4,784	45,739	272,682
2024	52,958	180,693	5,100	47,598	286,348
2025	54,690	191,072	5,436	49,532	300,729
<b>2026</b>	<b>56,479</b>	<b>202,047</b>	<b>5,794</b>	<b>51,544</b>	<b>315,864</b>
2027	56,040	202,130	5,452	48,890	312,512
2028	57,801	213,114	5,769	50,701	327,385
2029	59,618	224,695	6,105	52,579	342,996
2030	61,491	236,906	6,460	54,526	359,383
<b>2031</b>	<b>63,424</b>	<b>249,779</b>	<b>6,836</b>	<b>56,545</b>	<b>376,584</b>
2032	87,422	317,544	13,996	77,846	496,807
2033	91,093	338,350	15,572	81,673	526,688
2034	94,919	360,520	17,325	85,688	558,452
2035	98,906	384,143	19,275	89,901	592,224
<b>2036</b>	<b>103,060</b>	<b>409,313</b>	<b>21,444</b>	<b>94,321</b>	<b>628,138</b>
2037	97,458	390,075	16,929	84,765	589,227
2038	101,173	412,934	18,281	88,335	620,724
2039	105,029	437,134	19,742	92,055	653,960
2040	109,033	462,752	21,318	95,932	689,035
<b>2041</b>	<b>113,188</b>	<b>489,871</b>	<b>23,021</b>	<b>99,972</b>	<b>726,052</b>
2042	114,720	593,655	22,260	93,376	824,010
2043	118,989	633,483	23,852	96,900	873,223
2044	123,417	675,982	25,557	100,557	925,514
2045	128,010	721,332	27,385	104,353	981,080
<b>2046</b>	<b>132,774</b>	<b>769,725</b>	<b>29,344</b>	<b>108,292</b>	<b>1,040,134</b>
2047	146,470	655,839	25,508	129,032	956,851
2048	152,268	690,971	26,988	134,625	1,004,852
2049	158,294	727,986	28,554	140,459	1,055,293
2050	164,560	766,983	30,211	146,546	1,108,299
<b>2051</b>	<b>171,073</b>	<b>808,068</b>	<b>31,964</b>	<b>152,897</b>	<b>1,164,002</b>
2023-2032	601,202	2,188,858	65,731	535,501	3,391,292
2023-2051	2,925,636	12,917,974	510,262	2,555,180	18,909,051

Source: Regional Municipality of York



# Appendix B – General Services



Town of East Gwillimbury

# General Services

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Appendix B details the inputs and analysis that were used to calculate the development charge rates for each of the general service categories included in this study. The general service categories are discussed in the following order.

- Appendix B.1      Library Services
- Appendix B.2      Fire and Emergency Services
- Appendix B.3      Indoor Recreation
- Appendix B.4      Outdoor Recreation
- Appendix B.5      Public Works

For each service category, three schedules have been prepared that provide documentation and support for the calculated development charge rates and meet the requirements of the Development Charges Act (DCA). The schedules common throughout this appendix are described below.

## Schedule 1: Historic Inventory of Capital Assets

Development Charges (DC) are available to fund the capital costs of servicing new development at the same rate as the existing community. The legislation specifies that they are not intended to fund service level increases over what has been provided in the municipality historically. Section 5(1)4 of the DCA has been amended to require that the development charge be established to fund the increase in need for service attributable to new development, but “must not include an increase that would result in the level of service exceeding the average level of that service provided in the municipality over the 15-year period immediately preceding the preparation of the background study.” As such, an analysis of service level provision in the Town of East Gwillimbury has been completed on a service by service basis for the 15-year period of 2008 to 2022. This analysis is shown in Schedule 1.

In defining the levels of historical service provision, the legislation requires that consideration be given to both the quality and quantity of service provided. The Town seeks to provide service to new growth at the same rate as the existing community, which may not necessarily be defined quantitatively. For instance, the Town may not provide the same number of square feet of recreational space per capita as it has historically if, in future, the smaller square footage is providing improved space with enhanced servicing capacity and desirable amenities to serve the community well. Quantitative and qualitative



information is incorporated into the analysis shown on Schedule 1, which was compiled by Town staff based on historic records and experience with costs to acquire or construct similar assets.

The bottom of Schedule 1 includes a calculation of the “maximum eligible recoverable amount” for future DC funding, net of any available uncommitted excess capacity. The maximum eligible funding envelope is calculated by multiplying the 15-year average level of historic service provision (2008-2022) by the net population and employment (where applicable) growth anticipated during the ten year planning period (2023-2032). This resulting amount represents the level of capital infrastructure investment required to ensure that the Town maintains its average historic level of service over the 15 year planning horizon accommodating growth. Costs exceeding this amount would be considered a service level increase, which must be funded from future development charges or alternative sources.

## Schedule 2: Development Charge Capital Program

Section 5(1) of the DCA requires that the Council of a municipality express its intent to provide the municipal servicing and capital infrastructure necessary to enable future growth. A DC background study must include a list of capital needs and clearly identify “the capital costs necessary to provide the increased services”. Schedule 2 of each subsection identifies the growth-related capital projects that are required to service the anticipated development that is detailed in Appendix A for the ten year planning period (2023-2032).

As per s.5(3) of the DCA, the following costs are eligible for inclusion in a DC capital program:

1. *Costs to acquire land or an interest in land (including leaseholds) or improve land,*
2. *Cost to acquire, lease, construct or improve buildings or structures,*
3. *Costs 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.*
4. *Interest on money borrowed to pay for eligible capital costs.*

*Note that costs to undertake studies, including development charge studies, were removed from this section under the More Homes Built Faster Act*

The DCA requires that a number of adjustments be made to the capital program so that only the growth-related portion of the project and costs that can be attributed to new

development are included in the calculation of the DC. These adjustments are described below.

- Alternative funding sources for growth-related projects, such as capital grants, subsidies or other contributions must be identified and deducted from the eligible costs.
- Projects with a replacement component or that will benefit in-part the existing population must also be deducted from the total cost. The portion of any capital project that is replacement in nature or benefits the existing community in East Gwillimbury must be funded from non-development charge sources.
- Any development charge reserve funds that are available at the time of the preparation of the DC background study to fund future projects must also be applied to the eligible costs.
- Consideration must be given to the benefitting population and employment projection figures. If a project conveys significant benefit beyond the planning period under review, that share of the costs is deferred and will be considered for inclusion in subsequent DC studies.

The remaining portion of the capital program after considering all required and appropriate deductions represents the net development related cost. This amount must be less than or equal to the maximum allowable funding envelope identified in Schedule 1. If the net capital cost exceeds the maximum funding envelope then the excess portion may be considered for recovery from development beyond 2032.

The bottom of Schedule 2 calculates the unadjusted development charge rates. The growth related costs that are eligible in the general services planning period are allocated to both residential and non-residential growth. The apportionment is based on the anticipated shares of population in new units and employment growth over the ten year forecast period by type of employment. The allocation rates by service category are shown below:

<b>General Service Category</b>	<b>Residential Share</b>	<b>Retail Share</b>	<b>Non-Retail Share</b>
Library Services	100%	0%	0%
Fire & Emergency Services	82%	5%	13%
Indoor Recreation	100%	0%	0%
Outdoor Recreation	100%	0%	0%
Public Works	82%	5%	13%

The growth-related costs associated with Library, Indoor Recreation and Outdoor Recreation have been allocated fully to the residential sector as the need for these services is generally driven by residential development only.

The residential share of the development charge eligible costs are divided by the forecast growth in population in new units, to produce the unadjusted residential development charge per capita. The non-residential costs are divided by the forecast increase in Gross Floor Area (GFA) by type to produce a charge per square foot. These charges are referred to as 'unadjusted' as they have not yet been adjusted for financing and annual cash flow considerations, which is shown on Schedule 3.

### Schedule 3: Cash Flow and Development Charge Calculation

It is important to consider not only anticipated project costs, but also the timing of the anticipated expenditures relative to the development charge revenue. Schedule 3 shows a cash flow analysis that incorporates interest earnings on revenue collected prior to expenditures, or borrowing costs, where applicable. These factors are incorporated into the rate calculation, resulting in an 'adjusted' development charge, as permitted by the DCA. The timing of DC revenue collection is based on the growth forecast, detailed in Appendix A.

In order to calculate development charge rates that reflect required borrowing and interest earnings to support the net development-related funding requirement, a number of assumptions are used. An inflation rate of 2% is used for the funding requirements, an interest rate of 5% is used for borrowing and an interest rate of 2.5% is applied to positive balances.

## B.1 Library Services

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The East Gwillimbury Public Library provides library services to the community through two branches – Mount Albert and Holland Landing. The library offers a large collection of print, audio and video material as well as an array of services, programs, outreach and innovative lending opportunities for children and adults.

### Schedule 1: Historic Inventory of Capital Assets

The Library has serviced the Town of East Gwillimbury through two branches over the last fifteen years. The Holland Landing and Mount Albert branches have a combined total gross floor area of 13,500 square feet, which is valued at \$826 per square foot. Together with the 0.4 acres of land, the facilities are valued at \$11.8 million. Collection materials at both branches are vast, diverse and growing to accommodate the communities evolving needs. In 2022, the total combined value of the materials, which include print, magazines, audiovisuals, eBooks and inventory control items was \$10.3 million. Finally, the furnishings and equipment, excluding computer equipment, at the two branches is valued at approximately \$576,000.

The total assets amount to an average value of \$20.8 million over the preceding 15-year period (2008-2022), which translates to an average service level of \$785.60 per capita. This amount is multiplied by the forecast net population growth over the planning period (22,501) to achieve the maximum eligible amount for future DC funding of \$17.7 million.

### Schedule 2: Development Charge Capital Program

The total value of the required capital projects to support growth between 2023 and 2032 is \$24.5 million for Library Services. The most significant share of the program relates to a provision for new library space, which is anticipated to occupy 15,000 square feet of the new Health and Active Living Plaza. The construction of the library space, as well as required borrowing costs are included. Financing costs are estimated based on borrowing the full cost of the facility, less any developer up-front development charge contribution towards the facility. Borrowing is estimated with a ten-year repayment plan, assuming 5% interest on the borrowed amount.

The program also includes a provision for an expansion to the Library located in the Holland Landing Community Centre, additional collection materials, and a new radio frequency identification system. Furthermore, it includes the procurement of equipment and materials required for the Health and Active Living Plaza.

The available reserve fund balance of \$5.3 million has been applied to the earliest occurring projects. The remaining \$19.3 million will be recovered through future residential development charges over the next ten years. As library services are primarily for the benefit of the residents, the costs will be recovered entirely through the residential development charge. When applied to the population growth in new units over the planning period, this results in a residential rate of \$840.30 per capita.

### Schedule 3: Cash Flow and Development Charge Calculation

The cash flow analysis shown on Schedule 3 illustrates the impact of the timing of anticipated capital expenditures and likely revenue generated from future development charges. Inflation on capital project costs and the available reserve fund balance is considered, as well as any interest earned or incurred on future balances.

After cash flow considerations, the development charges have been adjusted as follows:

	<b>Prior to Cash Flow Consideration</b>	<b>After Cash Flow Consideration</b>
Residential	\$840.30 / capita	\$1,008.17 / capita



**B.1 LIBRARY  
SCHEDULE 1  
Historic Inventory of Capital Assets**

Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Unit Cost	Service Level
Total Population	21,620	21,901	22,185	22,473	22,902	23,339	23,784	24,238	24,700	26,588	28,621	30,809	33,165	35,700	37,425		
<b>Buildings (square feet)</b>																<b>\$/sq.ft.</b>	<b>\$/capita</b>
Holland Landing Branch	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500		\$826
Mount Albert Branch	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000		\$826
<b>Total (sq.ft.)</b>	<b>13,500</b>	<b>13,500</b>	<b>13,500</b>	<b>13,500</b>	<b>13,500</b>	<b>13,500</b>	<b>13,500</b>	<b>13,500</b>	<b>13,500</b>	<b>13,500</b>	<b>13,500</b>	<b>13,500</b>	<b>13,500</b>	<b>13,500</b>	<b>13,500</b>		
<b>Total (\$000)</b>	<b>\$11,151.0</b>	<b>\$11,151.0</b>	<b>\$11,151.0</b>	<b>\$11,151.0</b>	<b>\$11,151.0</b>	<b>\$11,151.0</b>	<b>\$11,151.0</b>	<b>\$11,151.0</b>	<b>\$11,151.0</b>	<b>\$11,151.0</b>	<b>\$11,151.0</b>	<b>\$11,151.0</b>	<b>\$11,151.0</b>	<b>\$11,151.0</b>	<b>\$11,151.0</b>		
<b>Service Level (\$/capita)</b>	<b>\$515.8</b>	<b>\$509.2</b>	<b>\$502.6</b>	<b>\$496.2</b>	<b>\$486.9</b>	<b>\$477.8</b>	<b>\$468.8</b>	<b>\$460.1</b>	<b>\$451.5</b>	<b>\$419.4</b>	<b>\$389.6</b>	<b>\$361.9</b>	<b>\$336.2</b>	<b>\$312.4</b>	<b>\$298.0</b>		<b>\$432.4</b>
<b>Land (acres)</b>																<b>\$/acre</b>	<b>\$/capita</b>
Holland Landing Branch	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22		\$1,500,000
Mount Albert Branch	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18		\$1,500,000
<b>Total (acres)</b>	<b>0.40</b>	<b>0.40</b>	<b>0.40</b>	<b>0.40</b>	<b>0.40</b>	<b>0.40</b>	<b>0.40</b>	<b>0.40</b>	<b>0.40</b>	<b>0.40</b>	<b>0.40</b>	<b>0.40</b>	<b>0.40</b>	<b>0.40</b>	<b>0.40</b>		
<b>Total (\$000)</b>	<b>\$604.5</b>	<b>\$604.5</b>	<b>\$604.5</b>	<b>\$604.5</b>	<b>\$603.0</b>	<b>\$603.0</b>	<b>\$603.0</b>	<b>\$603.0</b>	<b>\$603.0</b>	<b>\$603.0</b>	<b>\$603.0</b>	<b>\$603.0</b>	<b>\$603.0</b>	<b>\$603.0</b>	<b>\$603.0</b>		
<b>Service Level (\$/capita)</b>	<b>\$28.0</b>	<b>\$27.6</b>	<b>\$27.2</b>	<b>\$26.9</b>	<b>\$26.3</b>	<b>\$25.8</b>	<b>\$25.4</b>	<b>\$24.9</b>	<b>\$24.4</b>	<b>\$22.7</b>	<b>\$21.1</b>	<b>\$19.6</b>	<b>\$18.2</b>	<b>\$16.9</b>	<b>\$16.1</b>		<b>\$23.4</b>



**B.1 LIBRARY  
SCHEDULE 1  
Historic Inventory of Capital Assets**

Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Unit Cost	Service Level
Total Population	21,620	21,901	22,185	22,473	22,902	23,339	23,784	24,238	24,700	26,588	28,621	30,809	33,165	35,700	37,425		
<b>Collection Materials (#)</b>																	
																<b>\$/item</b>	<b>\$/capita</b>
Catalogued Print Material - Volumes	62,148	59,445	58,400	58,341	60,778	60,778	55,591	52,893	52,789	51,941	44,225	44,803	45,666	46,576	49,036	\$36	
Magazines, Newspapers, Periodicals	102	102	113	116	103	103	84	90	75	75	1,495	1,575	2,068	1,116	1,775	\$7	
Uncatalogued Print Material	14	14	14	14	14	14	7	7	7	7	-	-	-	-	-	-	
Audiovisual Materials																	
Sound Recordings	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Compact Disc Titles	1,604	1,768	1,873	1,905	2,087	2,087	2,520	1,885	1,678	913	979	882	830	748	797	\$18	
Talking Book Titles	1,441	945	1,041	1,098	1,190	1,190	1,666	1,823	1,396	1,856	1,788	1,806	1,892	1,701	1,894	\$51	
Video VHS	1,286	769	463	368	248	248	-	-	-	-	-	-	-	-	-	-	
DVDs	1,496	2,189	2,716	3,108	3,624	3,624	4,755	5,041	5,690	6,051	5,565	5,732	5,892	5,823	6,322	\$33	
Microform - Periodical & Newspaper	8	8	8	8	8	8	8	8	8	8	8	8	-	-	-	-	\$0
CD ROM Computer Games	68	31	11	11	11	11	11	11	11	11	-	-	-	-	-	-	\$0
Electronic Database Subscriptions	13	21	37	40	41	41	41	41	29	29	35	40	30	19	14	\$2,065	
eBooks, eAudiobooks, eMagazines	8,391	9,158	19,678	19,591	41,041	41,041	92,223	92,223	139,000	139,000	274,361	253,316	111,292	113,579	125,410	\$65	
Processing & Inventory Control	\$15,500	\$17,000	\$17,500	\$17,500	\$17,500	\$17,500	\$19,500	\$19,500	\$17,550	\$22,000	\$22,200	\$22,717	\$22,700	\$20,000	\$20,000		
<b>Total (#)</b>	<b>76,572</b>	<b>74,451</b>	<b>84,354</b>	<b>84,600</b>	<b>109,145</b>	<b>109,145</b>	<b>156,906</b>	<b>154,022</b>	<b>200,683</b>	<b>199,891</b>	<b>328,456</b>	<b>308,154</b>	<b>167,670</b>	<b>169,562</b>	<b>185,248</b>		
<b>Total (\$000)</b>	<b>\$2,984.2</b>	<b>\$2,955.4</b>	<b>\$3,659.6</b>	<b>\$3,674.6</b>	<b>\$5,184.1</b>	<b>\$5,184.1</b>	<b>\$8,395.8</b>	<b>\$8,304.4</b>	<b>\$11,310.3</b>	<b>\$11,305.6</b>	<b>\$19,830.1</b>	<b>\$18,499.2</b>	<b>\$9,290.5</b>	<b>\$9,426.0</b>	<b>\$10,305.8</b>		
<b>Service Level (\$/capita)</b>	<b>\$138.03</b>	<b>\$134.95</b>	<b>\$164.96</b>	<b>\$163.51</b>	<b>\$226.36</b>	<b>\$222.12</b>	<b>\$353.00</b>	<b>\$342.62</b>	<b>\$457.91</b>	<b>\$425.21</b>	<b>\$692.85</b>	<b>\$600.45</b>	<b>\$280.13</b>	<b>\$264.03</b>	<b>\$275.37</b>		<b>\$316.1</b>
<b>Fixtures, Furniture and Equipment (total value)</b>																	
																	<b>\$/capita</b>
Holland Landing Branch	\$174,990	\$174,990	\$174,990	\$174,990	\$175,100	\$153,070	\$182,360	\$169,640	\$171,620	\$181,200	\$329,851	\$320,570	\$321,281	\$334,229	\$380,939		
Mount Albert Branch	\$120,360	\$120,360	\$120,360	\$120,360	\$121,220	\$130,250	\$128,540	\$117,980	\$126,710	\$126,870	\$169,497	\$169,168	\$170,858	\$189,117	\$194,892		
<b>Total (\$000)</b>	<b>\$295.4</b>	<b>\$295.4</b>	<b>\$295.4</b>	<b>\$295.4</b>	<b>\$296.3</b>	<b>\$283.3</b>	<b>\$310.9</b>	<b>\$287.6</b>	<b>\$298.3</b>	<b>\$308.1</b>	<b>\$499.3</b>	<b>\$489.7</b>	<b>\$492.1</b>	<b>\$523.3</b>	<b>\$575.8</b>		
<b>Service Level (\$/capita)</b>	<b>\$13.7</b>	<b>\$13.5</b>	<b>\$13.3</b>	<b>\$13.1</b>	<b>\$12.9</b>	<b>\$12.1</b>	<b>\$13.1</b>	<b>\$11.9</b>	<b>\$12.1</b>	<b>\$11.6</b>	<b>\$17.4</b>	<b>\$15.9</b>	<b>\$14.8</b>	<b>\$14.7</b>	<b>\$15.4</b>		<b>\$13.7</b>



**B.1 LIBRARY  
SCHEDULE 1  
Historic Inventory of Capital Assets**

Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Unit Cost	Service Level
Total Population	21,620	21,901	22,185	22,473	22,902	23,339	23,784	24,238	24,700	26,588	28,621	30,809	33,165	35,700	37,425		
<b>Summary of All Assets</b>																	
Total Value (\$000)	\$15,035.1	\$15,006.2	\$15,710.4	\$15,725.5	\$17,234.4	\$17,221.4	\$20,460.7	\$20,346.0	\$23,362.6	\$23,367.7	\$32,083.5	\$30,742.9	\$21,536.7	\$21,703.4	\$22,635.6		\$20,811.5
Service Level (\$/capita)	\$695.4	\$685.2	\$708.2	\$699.7	\$752.5	\$737.9	\$860.3	\$839.4	\$945.9	\$878.9	\$1,121.0	\$997.9	\$649.4	\$607.9	\$604.8		\$785.6

<b>Maximum Eligible Recoverable Amount 2023-2032</b>	
15 Year Average Service Level 2008-2022	\$785.63
Forecast Population Growth 2023-2032	22,501
Less: Excess Capacity	\$0
<b>Maximum Eligible Amount For Future DC Funding</b>	<b>\$17,677,392</b>





**B.1 LIBRARY SERVICES  
SCHEDULE 2  
Development Charge Capital Program**

Project Description	Timing	Estimated Project Cost	LESS:		Total DC Eligible Cost	CAPITAL PROGRAM FUNDING			COST ALLOCATION		
			Alternative Funding Sources	Benefit to Existing Share		Existing Reserve Fund Balance	Post Period Benefit 2033+	Current Planning Period 2023-2032	Residential	Retail	Non-Retail
									<b>100%</b>	<b>0%</b>	<b>0%</b>
<b>Library Services</b>											
1 Health & Active Living Plaza design & construction	2023-2025	\$14,030,000	\$0	\$0	\$14,030,000	\$5,256,085	\$0	\$8,773,915	\$8,773,915	\$0	\$0
2 Health & Active Living Plaza - office furniture and equipment	2023-2025	\$300,000	\$0	\$0	\$300,000	\$0	\$0	\$300,000	\$300,000	\$0	\$0
3 Health & Active Living Plaza borrowing costs	2023-2032	\$1,870,000	\$0	\$0	\$1,870,000	\$0	\$0	\$1,870,000	\$1,870,000	\$0	\$0
4 Additional collection materials	2025-2032	\$40,000	\$0	\$0	\$40,000	\$0	\$0	\$40,000	\$40,000	\$0	\$0
5 HALP Library Materials	2024	\$730,000	\$0	\$0	\$730,000	\$0	\$0	\$730,000	\$730,000	\$0	\$0
6 HALP RFID	2024	\$50,000	\$0	\$0	\$50,000	\$0	\$0	\$50,000	\$50,000	\$0	\$0
7 HALP Branch IT	2024	\$65,000	\$0	\$0	\$65,000	\$0	\$0	\$65,000	\$65,000	\$0	\$0
8 HALP Makerspace	2024	\$50,000	\$0	\$0	\$50,000	\$0	\$0	\$50,000	\$50,000	\$0	\$0
9 Library Materials -- Growth related to HL Expansion	2030	\$400,000	\$0	\$0	\$400,000	\$0	\$0	\$400,000	\$400,000	\$0	\$0
10 Holland Landing CC Expansion	2029-2031	\$7,000,000	\$0	\$0	\$7,000,000	\$0	\$0	\$7,000,000	\$7,000,000	\$0	\$0
<b>Total Library Services</b>		<b>\$24,535,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$24,535,000</b>	<b>\$5,256,085</b>	<b>\$0</b>	<b>\$19,278,915</b>	<b>\$19,278,915</b>	<b>\$0</b>	<b>\$0</b>

Maximum Eligible Amount (excluding borrowing costs)

\$17,677,392

<b>Residential Development Charge Calculation</b>	
Residential Share of 2023-2032 Discounted Growth Related Capital Program	\$19,278,915
10-Year Population Growth in New Units	22,943
Development Charge Per Capita	<b>\$840.30</b>

**B.1 LIBRARY SERVICES  
SCHEDULE 3**

**Residential Cashflow and Development Charge Calculation**

Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL
<b>Population Growth in New Units</b>	1,834	1,921	2,012	2,108	2,214	2,318	2,426	2,541	2,660	2,909	22,943
<b>Opening Balance</b>	0.00	-1,732.51	-4,238.59	-5,678.55	-3,728.58	-1,505.08	882.52	816.56	426.71	-1,227.02	
<b>Residential Funding Requirements</b>											
Annual Expenditures (\$000)	3,024.64	3,919.64	3,029.64	5.00	5.00	5.00	2,338.33	2,738.33	2,338.33	5.00	17,408.9
Inflated Annual Expenditures at 2% per annum (\$000)	3,024.64	3,998.03	3,152.04	5.31	5.41	5.52	2,633.34	3,145.48	2,739.73	5.98	18,715.5
Borrowing Costs - Not Inflated (\$000)	187.00	187.00	187.00	187.00	187.00	187.00	187.00	187.00	187.00	187.00	1,870.0
<b>Annual Development Charge Revenue</b>											
Development Charge Receipts	1,479.19	1,679.12	1,899.36	2,142.55	2,416.09	2,580.18	2,754.40	2,942.67	1,273.03	1,420.04	20,586.6
Interest on Opening Balance <sup>(1)</sup>	0.00	-0.09	-0.21	-0.28	-0.19	-0.08	0.02	0.02	0.01	-0.06	(0.9)
Interest on In-Year Transactions <sup>(1)</sup>	-0.07	-0.09	-0.06	0.01	0.01	0.01	-0.04	-0.05	-0.04	0.02	(0.3)
Total Revenue	1,479.13	1,678.95	1,899.08	2,142.27	2,415.92	2,580.12	2,754.38	2,942.64	1,273.00	1,420.00	20,585.5
<b>Closing Balance</b>	-1,732.51	-4,238.59	-5,678.55	-3,728.58	-1,505.08	882.52	816.56	426.71	-1,227.02	0.00	
<b>Library Services Adjusted Development Charge:</b>	<b>\$1,008.17 /capita</b>										
(1) Assumes: Interest of 2.5%, Borrowing of 5%											

## B.2 Fire and Emergency Services

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The Town of East Gwillimbury Fire and Emergency Services department is responsible for fire protection and by-law enforcement.

### Schedule 1: Historic Inventory of Capital Assets

The historic inventory of capital assets for Fire and Emergency Services includes buildings, land, special facilities, vehicles, station furniture and equipment. The department operates out of three fire stations and a component of the operations centre totalling 37,880 square feet of space and covers 7.5 acres of land, valued at approximately \$47.6 million. There are 24 vehicles in operation that are worth a combined \$13.6 million. The combined value of fixtures, furniture and equipment totals \$4.3 million, and includes firefighter gear, protective equipment, communications equipment, and station furniture.

The average value of all combined assets over the 15-year historical period is \$47.4 million, or \$1,371.30 per capita and employee. When multiplied by the forecast growth in population and employment over the next ten years (22,501 and 5,129 respectively), a maximum eligible funding amount of approximately \$36.5 million results. This is net of excess capacity generated mainly from the addition of the Operations Centre space.

### Schedule 2: Development Charge Capital Program

The total growth related capital program for fire services is \$19.8 million. The program largely provides for an additional station servicing the Green Lane area, as well as the furniture, equipment, outfitting for additional staff and vehicles to service that station. The Emergency Services Master Plan identified the need for an additional station in the Green Lane Corridor once development in the surrounding area proceeds. Also included is a provision for a new public education vehicle, as well as a thermal imaging camera and existing outstanding credit agreements.

Alternative funding sources shown for the outstanding credit agreements represent amounts paid that reduce that credit obligation. The total growth-related capital program is reduced by the existing reserve balance of \$0.8 million. This leaves \$17.7 million recoverable through development charges over the planning period under review.

The eligible costs are allocated to residential (\$14.5 million), retail (\$0.9 million) and non-retail (\$2.3 million) development based on shares of future growth. The residential share

is applied to population growth in new units over the ten-year planning period (22,943) and the non-residential shares are applied to the ten-year growth in building gross floor area (retail – 601,202 sq.ft. and non-retail – 2,790,090 sq.ft.). This results in the following unadjusted development charges, prior to cash flow analysis:

Residential: \$631.15 / capita  
 Retail: \$1.47 / square foot of GFA  
 Non-Retail: \$0.82 / square foot of GFA

### Schedule 3: Cash Flow and Development Charge Calculation

The cash flow analysis shown on Schedule 3 illustrates the impact of the timing of anticipated capital expenditures and likely revenue generated from future development charges. Inflation on capital project costs and the available reserve fund balance is considered, as well as any interest earned or incurred on future balances.

After cash flow considerations, the development charges have been adjusted as follows:

	<b>Prior to Cash Flow Consideration</b>	<b>After Cash Flow Consideration</b>
Residential	\$631.15 / capita	\$691.60 / capita
Retail	\$1.47 / square foot	\$1.61 / square foot
Non-Retail	\$0.82 / square foot	\$0.89 / square foot



**B.2 FIRE & EMERGENCY SERVICES  
SCHEDULE 1  
Historic Inventory of Capital Assets**

Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Unit Cost	Service Level
Residential Population	21,620	21,901	22,185	22,473	22,902	23,339	23,784	24,238	24,700	26,588	28,621	30,809	33,165	35,700	37,425		
Non-Residential Population	6,578	6,830	7,109	7,421	7,581	7,752	7,934	8,128	8,334	8,445	8,559	8,675	8,794	8,916	9,312		

<b>Buildings (square feet)</b>																(\$/sq.ft.)	(\$/cap+emp)	
Mount Albert Station	6,345	6,345	6,345	6,345	6,345	6,345	6,345	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500		\$1,000	
Queensville Station	2,753	2,753	2,753	2,753	2,753	2,753	2,753	2,753	9,900	9,900	9,900	9,900	9,900	9,900	9,900		\$1,000	
Holland Landing Station	8,300	8,300	8,300	8,300	8,300	8,300	8,300	8,300	8,300	8,300	8,300	8,300	8,300	8,300	8,300		\$1,000	
Operations Centre/ES Component														12,180	12,180		\$750.00	
<b>Total (sq.ft.)</b>	<b>17,398</b>	<b>17,398</b>	<b>17,398</b>	<b>17,398</b>	<b>17,398</b>	<b>17,398</b>	<b>17,398</b>	<b>25,700</b>	<b>25,700</b>	<b>25,700</b>	<b>25,700</b>	<b>25,700</b>	<b>25,700</b>	<b>25,700</b>	<b>37,880</b>	<b>37,880</b>		
<b>Total (\$000)</b>	<b>\$17,398.0</b>	<b>\$17,398.0</b>	<b>\$17,398.0</b>	<b>\$17,398.0</b>	<b>\$17,398.0</b>	<b>\$17,398.0</b>	<b>\$17,398.0</b>	<b>\$25,700.0</b>	<b>\$25,700.0</b>	<b>\$25,700.0</b>	<b>\$25,700.0</b>	<b>\$25,700.0</b>	<b>\$25,700.0</b>	<b>\$25,700.0</b>	<b>\$34,835.0</b>	<b>\$34,835.0</b>		
<b>Service Level (\$/capita + employee)</b>	<b>\$617.0</b>	<b>\$605.6</b>	<b>\$593.9</b>	<b>\$582.0</b>	<b>\$570.8</b>	<b>\$559.6</b>	<b>\$548.5</b>	<b>\$794.0</b>	<b>\$778.0</b>	<b>\$733.6</b>	<b>\$691.2</b>	<b>\$650.9</b>	<b>\$612.5</b>	<b>\$780.8</b>	<b>\$745.3</b>			<b>\$657.6</b>

<b>Land (acres)</b>																(\$/acre)	(\$/cap+emp)	
Mount Albert Station	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51		\$1,500,000	
Queensville Station	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88		\$1,500,000	
Holland Landing Station	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88		\$1,500,000	
Operations Centre														4.20	4.20		\$1,500,000	
<b>Total (acres)</b>	<b>3.27</b>	<b>3.27</b>	<b>3.27</b>	<b>3.27</b>	<b>3.27</b>	<b>3.27</b>	<b>3.27</b>	<b>3.27</b>	<b>3.27</b>	<b>3.27</b>	<b>3.27</b>	<b>3.27</b>	<b>3.27</b>	<b>7.47</b>	<b>7.47</b>			
<b>Total (\$000)</b>	<b>\$4,905.0</b>	<b>\$4,905.0</b>	<b>\$4,905.0</b>	<b>\$4,905.0</b>	<b>\$4,905.0</b>	<b>\$4,905.0</b>	<b>\$4,905.0</b>	<b>\$4,905.0</b>	<b>\$4,905.0</b>	<b>\$4,905.0</b>	<b>\$4,905.0</b>	<b>\$4,905.0</b>	<b>\$4,905.0</b>	<b>\$11,205.0</b>	<b>\$11,205.0</b>			
<b>Service Level (\$/capita + employee)</b>	<b>\$173.9</b>	<b>\$170.7</b>	<b>\$167.4</b>	<b>\$164.1</b>	<b>\$160.9</b>	<b>\$157.8</b>	<b>\$154.6</b>	<b>\$151.5</b>	<b>\$148.5</b>	<b>\$140.0</b>	<b>\$131.9</b>	<b>\$124.2</b>	<b>\$116.9</b>	<b>\$251.1</b>	<b>\$239.7</b>			<b>\$163.6</b>

<b>Special Facilities (square metres)</b>																(\$/sq.m)	(\$/cap+emp)	
Parking - granular	3,454	3,454	3,454	3,454	3,454	3,454	3,454	3,454	3,454	3,454	3,454	3,454	3,454	3,454	3,454		\$150	
Parking - paved	4,452	4,452	4,452	4,452	4,452	4,452	4,452	4,452	4,452	4,452	4,452	4,452	4,452	4,452	4,452		\$225	
<b>Total (square metres)</b>	<b>7,906</b>	<b>7,906</b>	<b>7,906</b>	<b>7,906</b>	<b>7,906</b>	<b>7,906</b>	<b>7,906</b>	<b>7,906</b>	<b>7,906</b>	<b>7,906</b>	<b>7,906</b>	<b>7,906</b>	<b>7,906</b>	<b>7,906</b>	<b>7,906</b>			
<b>Total (\$000)</b>	<b>\$1,519.9</b>	<b>\$1,519.9</b>	<b>\$1,519.9</b>	<b>\$1,519.9</b>	<b>\$1,519.9</b>	<b>\$1,519.9</b>	<b>\$1,519.9</b>	<b>\$1,519.9</b>	<b>\$1,519.9</b>	<b>\$1,519.9</b>	<b>\$1,519.9</b>	<b>\$1,519.9</b>	<b>\$1,519.9</b>	<b>\$1,519.9</b>	<b>\$1,519.9</b>			
<b>Service Level (\$/capita + employee)</b>	<b>\$53.9</b>	<b>\$52.9</b>	<b>\$51.9</b>	<b>\$50.8</b>	<b>\$49.9</b>	<b>\$48.9</b>	<b>\$47.9</b>	<b>\$47.0</b>	<b>\$46.0</b>	<b>\$43.4</b>	<b>\$40.9</b>	<b>\$38.5</b>	<b>\$36.2</b>	<b>\$34.1</b>	<b>\$32.5</b>			<b>\$45.0</b>



**B.2 FIRE & EMERGENCY SERVICES  
SCHEDULE 1  
Historic Inventory of Capital Assets**

Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Unit Cost	Service Level
Residential Population	21,620	21,901	22,185	22,473	22,902	23,339	23,784	24,238	24,700	26,588	28,621	30,809	33,165	35,700	37,425		
Non-Residential Population	6,578	6,830	7,109	7,421	7,581	7,752	7,934	8,128	8,334	8,445	8,559	8,675	8,794	8,916	9,312		
<b>Vehicles (#)</b>																<b>(\$/unit)</b>	<b>(\$/cap+emp)</b>
<b>Administration</b>																	
GMC Sierra																	
Chevrolet Silverado	3	3	3	3	3	3	3	3	5	5	5	5	5	5	5		
Dodge Ram 1500	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		
Honda ATV	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		
<b>By-laws</b>																	
Dodge RPC	1	1	1	1	1	1	1	1	1	1	1	1	2	2	2		
Chevrolet Equinox	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1		
<b>Holland Landing Station</b>																	
Pumper 241	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		
Tanker 244	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		
Aerial 246	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		
<b>Queensville Station</b>																	
Pumper 281	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		
Tanker 284	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		
Aerial 289	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		
<b>Mount Albert Station</b>																	
Pumper 261	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		
Tanker 264	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		
Aerial 269	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		
Trailer	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		
Polaris	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		
<b>Total (#)</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>19</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>22</b>	<b>23</b>	<b>24</b>		
<b>Total (\$000)</b>	<b>\$12,940.0</b>	<b>\$12,940.0</b>	<b>\$12,940.0</b>	<b>\$12,940.0</b>	<b>\$12,940.0</b>	<b>\$12,940.0</b>	<b>\$12,940.0</b>	<b>\$12,940.0</b>	<b>\$13,130.0</b>	<b>\$13,225.0</b>	<b>\$13,225.0</b>	<b>\$13,225.0</b>	<b>\$13,415.0</b>	<b>\$13,510.0</b>	<b>\$13,605.0</b>		
<b>Service Level (\$/capita + employee)</b>	<b>\$458.9</b>	<b>\$450.4</b>	<b>\$441.7</b>	<b>\$432.9</b>	<b>\$424.5</b>	<b>\$416.2</b>	<b>\$408.0</b>	<b>\$399.8</b>	<b>\$397.5</b>	<b>\$377.5</b>	<b>\$355.7</b>	<b>\$334.9</b>	<b>\$319.7</b>	<b>\$302.8</b>	<b>\$291.1</b>		<b>\$387.4</b>



**B.2 FIRE & EMERGENCY SERVICES  
SCHEDULE 1  
Historic Inventory of Capital Assets**

Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Unit Cost	Service Level
Residential Population	21,620	21,901	22,185	22,473	22,902	23,339	23,784	24,238	24,700	26,588	28,621	30,809	33,165	35,700	37,425		
Non-Residential Population	6,578	6,830	7,109	7,421	7,581	7,752	7,934	8,128	8,334	8,445	8,559	8,675	8,794	8,916	9,312		
<b>Fixtures, Furniture and Equipment</b>																	
																(\$/unit)	(\$/cap+emp)
Firefighter gear	88	88	88	88	88	88	88	88	88	88	95	95	95	95	95		\$2,700
Breathing Apparatus																	
Cylinders	165	165	165	165	165	165	165	165	165	165	165	165	165	165	165		\$1,065
SCBA	60	60	60	60	60	60	60	60	60	60	60	60	60	65	60		\$2,550
Masks	65	65	65	65	65	65	65	65	65	65	65	65	65	85	85		\$500
Thermal Imaging Cameras	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3		\$20,000
Water rescue	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10		\$3,000
Fire Truck Equipment complement	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9		\$175,000
Radio Equipment																	
Radios	74	74	74	74	74	74	74	74	74	74	82	82	82	82	82		\$8,000
DVRS	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		\$20,000
Pagers	88	88	88	88	88	88	88	88	88	88	100	100	100	100	100		\$650
<b>Furniture &amp; Equipment (total value \$)</b>																	
Station Furniture and Equipment	\$260,970	\$260,970	\$260,970	\$260,970	\$260,970	\$260,970	\$260,970	\$385,500	\$385,500	\$385,500	\$385,500	\$385,500	\$385,500	\$385,500	\$450,000	\$500,000	
Defibrillator Equipment	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	
Air Compressor - SCBA Fill Station	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$100,000	
Auto Extrication	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	
Hose	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	
Radio Infrastructure	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	
Dispatch	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$100,000	\$100,000	\$100,000	\$100,000	\$110,000		
<b>Total (#)</b>	<b>563</b>	<b>563</b>	<b>563</b>	<b>563</b>	<b>563</b>	<b>563</b>	<b>563</b>	<b>563</b>	<b>563</b>	<b>563</b>	<b>590</b>	<b>590</b>	<b>590</b>	<b>615</b>	<b>610</b>		
<b>Total (\$000)</b>	<b>\$3,874.0</b>	<b>\$3,874.0</b>	<b>\$3,874.0</b>	<b>\$3,874.0</b>	<b>\$3,874.0</b>	<b>\$3,874.0</b>	<b>\$3,874.0</b>	<b>\$3,998.5</b>	<b>\$3,998.5</b>	<b>\$3,998.5</b>	<b>\$4,124.2</b>	<b>\$4,124.2</b>	<b>\$4,124.2</b>	<b>\$4,211.5</b>	<b>\$4,283.7</b>		
<b>Service Level (\$/capita + employee)</b>	<b>\$137.4</b>	<b>\$134.8</b>	<b>\$132.2</b>	<b>\$129.6</b>	<b>\$127.1</b>	<b>\$124.6</b>	<b>\$122.1</b>	<b>\$123.5</b>	<b>\$121.0</b>	<b>\$114.1</b>	<b>\$110.9</b>	<b>\$104.5</b>	<b>\$98.3</b>	<b>\$94.4</b>	<b>\$91.7</b>		<b>\$117.8</b>



**B.2 FIRE & EMERGENCY SERVICES  
SCHEDULE 1  
Historic Inventory of Capital Assets**

Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Unit Cost	Service Level
Residential Population	21,620	21,901	22,185	22,473	22,902	23,339	23,784	24,238	24,700	26,588	28,621	30,809	33,165	35,700	37,425		
Non-Residential Population	6,578	6,830	7,109	7,421	7,581	7,752	7,934	8,128	8,334	8,445	8,559	8,675	8,794	8,916	9,312		

Summary of All Assets																(\$/cap+emp)	
<b>Total (\$000)</b>	<b>\$40,636.8</b>	<b>\$40,636.8</b>	<b>\$40,636.8</b>	<b>\$40,636.8</b>	<b>\$40,636.8</b>	<b>\$40,636.8</b>	<b>\$40,636.8</b>	<b>\$40,636.8</b>	<b>\$49,063.4</b>	<b>\$49,253.4</b>	<b>\$49,348.4</b>	<b>\$49,474.1</b>	<b>\$49,474.1</b>	<b>\$49,664.1</b>	<b>\$65,281.3</b>	<b>\$65,448.6</b>	<b>\$47,431.0</b>
<b>Service Level (\$/capita + employee)</b>	<b>\$1,441.1</b>	<b>\$1,414.4</b>	<b>\$1,387.2</b>	<b>\$1,359.4</b>	<b>\$1,333.1</b>	<b>\$1,307.0</b>	<b>\$1,281.2</b>	<b>\$1,515.9</b>	<b>\$1,491.0</b>	<b>\$1,408.6</b>	<b>\$1,330.7</b>	<b>\$1,253.0</b>	<b>\$1,183.7</b>	<b>\$1,463.2</b>	<b>\$1,400.3</b>	<b>\$1,371.3</b>	

<b>Maximum Eligible Amount 2023-2032</b>	
15 Year Average Services Level 2008-2022	\$1,371.32
Forecast Population Growth 2023-2032	22,501
Forecast Employment Growth 2023-2032	5,129
Less: Excess Capacity	\$1,356,465
<b>Maximum Eligible Amount</b>	<b>\$36,532,836</b>





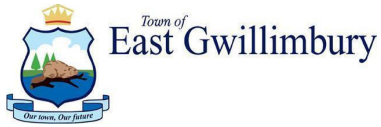
**B.2 FIRE AND EMERGENCY SERVICES  
SCHEDULE 2  
Development Charge Capital Program**

Project Description	Timing	Estimated Project Cost	LESS:		Total DC Eligible Cost	CAPITAL PROGRAM FUNDING			COST ALLOCATION		
			Alternative Funding Sources	Benefit to Existing Share		Existing Reserve Fund Balance	Post Period Benefit 2033+	Current Planning Period 2023-2032	Residential	Retail	Non-Retail
									<b>82%</b>	<b>5%</b>	<b>13%</b>
<b>Fire Services</b>											
<b>Facilities</b>											
1 Green Lane Fire Station - land purchase	2030	\$2,000,000	\$0	\$0	\$2,000,000	\$0	\$0	\$2,000,000	\$1,640,000	\$100,000	\$260,000
2 Green Lane Fire Station - station construction	2031-2032	\$10,000,000	\$0	\$0	\$10,000,000	\$777,158	\$0	\$9,222,842	\$7,562,730	\$461,142	\$1,198,969
<b>Vehicles</b>											
3 Utility/Command Vehicle	2032	\$100,000	\$0	\$0	\$100,000	\$0	\$0	\$100,000	\$82,000	\$5,000	\$13,000
4 Aerial	2031	\$2,000,000	\$0	\$0	\$2,000,000	\$0	\$0	\$2,000,000	\$1,640,000	\$100,000	\$260,000
5 Pumper/Rescue	2030	\$1,500,000	\$0	\$0	\$1,500,000	\$0	\$0	\$1,500,000	\$1,230,000	\$75,000	\$195,000
6 New Public Education Vehicle	2025	\$85,000	\$0	\$0	\$85,000	\$0	\$0	\$85,000	\$69,700	\$4,250	\$11,050
<b>Furniture and Equipment</b>											
7 Firefighter gear - additional firefighter	2023-2032	\$279,400	\$0	\$0	\$279,400	\$0	\$0	\$279,400	\$229,108	\$13,970	\$36,322
8 New Station furniture & equipment	2031	\$200,000	\$0	\$0	\$200,000	\$0	\$0	\$200,000	\$164,000	\$10,000	\$26,000
9 New radio and infrastructure	2031	\$250,000	\$0	\$0	\$250,000	\$0	\$0	\$250,000	\$205,000	\$12,500	\$32,500
10 Thermal Imaging Camera	2024	\$20,000	\$0	\$0	\$20,000	\$0	\$0	\$20,000	\$16,400	\$1,000	\$2,600
<b>Outstanding Credits</b>											
11 Total outstanding credit agreements	2023-2032	\$3,322,000	\$1,320,243	\$0	\$2,001,757	\$0	\$0	\$2,001,757	\$1,641,441	\$100,088	\$260,228
<b>Total Fire Services</b>		<b>\$19,756,400</b>	<b>\$1,320,243</b>	<b>\$0</b>	<b>\$18,436,157</b>	<b>\$777,158</b>	<b>\$0</b>	<b>\$17,658,999</b>	<b>\$14,480,379</b>	<b>\$882,950</b>	<b>\$2,295,670</b>

Maximum Eligible Amount

\$36,532,836

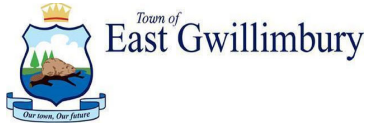
<b>Residential Development Charge Calculation</b>	
Residential Share of 2023-2032 Discounted Growth Related Capital Program	\$14,480,379
10 Year Population Growth in New Units	22,943
Development Charge Per Capita	<b>\$631.15</b>
<b>Retail Non-Residential Development Charge Calculation</b>	
Retail Share of 2023-2032 Discounted Growth Related Capital Program	\$882,950
10 Year Growth in Retail Gross Floor Area (Sq.ft.)	601,202
Development Charge Per Square Foot	<b>\$1.47</b>
<b>Non-Retail Non-Residential Development Charge Calculation</b>	
Non-Retail Share of 2023-2032 Discounted Growth Related Capital Program	\$2,295,670
10 Year Growth in Non-Retail Gross Floor Area (Sq.ft.)	2,790,090
Development Charge Per Square Foot	<b>\$0.82</b>



**B.3 FIRE & EMERGENCY SERVICES**  
**SCHEDULE 3**  
**PAGE 1**

**Residential Cashflow and Development Charge Calculation**

Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL
<b>Population Growth in New Units</b>	1,834	1,921	2,012	2,108	2,214	2,318	2,426	2,541	2,660	2,909	22,943
<b>Opening Balance</b>	0.00	827.67	1,772.05	2,807.92	4,079.28	5,534.35	7,097.96	8,777.01	7,284.25	2,436.26	
<b>Residential Funding Requirements</b>											
Annual Expenditures (\$000)	187.05	203.45	256.75	187.05	187.05	187.05	187.05	3,057.05	5,977.42	4,050.42	14,480.4
Inflated Annual Expenditures at 2% per annum (\$000)	187.05	207.52	267.13	198.50	202.47	206.52	210.65	3,511.60	7,003.50	4,840.63	16,835.6
Borrowing Costs - Not Inflated (\$000)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
<b>Annual Development Charge Revenue</b>											
Development Charge Receipts	1,014.72	1,151.87	1,302.95	1,469.77	1,657.42	1,769.99	1,889.50	2,018.65	2,155.45	2,404.37	16,834.7
Interest on Opening Balance <sup>(1)</sup>	0.00	0.02	0.04	0.07	0.10	0.14	0.18	0.22	0.18	0.06	1.0
Interest on In-Year Transactions <sup>(1)</sup>	0.01	0.01	0.01	0.02	0.02	0.02	0.02	-0.04	-0.12	-0.06	(0.1)
<b>Total Revenue</b>	1,014.73	1,151.90	1,303.00	1,469.86	1,657.54	1,770.14	1,889.70	2,018.83	2,155.51	2,404.37	16,835.6
<b>Closing Balance</b>	827.67	1,772.05	2,807.92	4,079.28	5,534.35	7,097.96	8,777.01	7,284.25	2,436.26	0.00	
<b>Fire &amp; Emergency Services Adjusted Development Charge:</b>	<b>\$691.60 /capita</b>										
<sup>(1)</sup> Assumes: Interest of 2.5%, Borrowing of 5%											



**B.3 FIRE & EMERGENCY SERVICES  
SCHEDULE 3  
PAGE 2**

**Retail Cashflow and Development Charge Calculation**

Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL
<b>Growth in Sq Ft of Retail GFA</b>	<b>51,280</b>	<b>52,958</b>	<b>54,690</b>	<b>56,479</b>	<b>56,040</b>	<b>57,801</b>	<b>59,618</b>	<b>61,491</b>	<b>63,424</b>	<b>87,422</b>	<b>601,202</b>
<b>Opening Balance</b>	0.00	54.80	116.23	182.59	262.37	347.92	438.31	533.82	433.69	126.57	
<b>Non-Residential Funding Requirements</b>											
Annual Expenditures (\$000)	11.41	12.41	15.66	11.41	11.41	11.41	11.41	186.41	364.48	246.98	882.9
Inflated Annual Expenditures at 2% per annum (\$000)	11.41	12.65	16.29	12.10	12.35	12.59	12.84	214.12	427.04	295.16	1,026.6
Borrowing Costs - Not Inflated (\$000)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
<b>Annual Development Charge Revenue</b>											
Development Charge Receipts	66.20	74.09	82.64	91.88	97.88	102.98	108.34	113.98	119.91	168.59	1,026.5
Interest on Opening Balance <sup>(1)</sup>	0.00	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.00	0.1
Interest on In-Year Transactions <sup>(1)</sup>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.00	-0.01	-0.00	(0.0)
<b>Total Revenue</b>	<b>66.20</b>	<b>74.09</b>	<b>82.64</b>	<b>91.89</b>	<b>97.89</b>	<b>102.99</b>	<b>108.35</b>	<b>113.99</b>	<b>119.92</b>	<b>168.59</b>	<b>1,026.6</b>
<b>Closing Balance</b>	54.80	116.23	182.59	262.37	347.92	438.31	533.82	433.69	126.57	-0.00	
<b>Fire &amp; Emergency Services Adjusted Development Charge:</b>	<b>\$1.61 /sq.ft. of GFA</b>										
<sup>(1)</sup> Assumes: Interest of 2.5%, Borrowing of 5%											



**B.3 FIRE & EMERGENCY SERVICES  
SCHEDULE 3  
PAGE 3**

**Non-Retail Cashflow and Development Charge Calculation**

Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL
<b>Growth in Sq Ft of Non-Retail GFA</b>	221,402	233,391	246,039	259,385	256,473	269,584	283,379	297,891	313,160	409,385	2,790,090
<b>Opening Balance</b>	0.00	128.17	275.58	438.52	640.07	855.36	1,087.85	1,338.85	398.42	-384.96	
<b>Non-Residential Funding Requirements</b>											
Annual Expenditures (\$000)	29.66	32.26	40.71	29.66	29.66	29.66	29.66	1,084.14	947.64	42.66	2,295.7
Inflated Annual Expenditures at 2% per annum (\$000)	29.66	32.90	42.35	31.47	32.10	32.74	33.40	1,245.34	1,110.31	50.98	2,641.2
Borrowing Costs - Not Inflated (\$000)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
<b>Annual Development Charge Revenue</b>											
Development Charge Receipts	157.82	180.30	205.28	233.01	247.37	265.21	284.36	304.90	326.94	435.95	2,641.1
Interest on Opening Balance <sup>(1)</sup>	0.00	0.00	0.01	0.01	0.02	0.02	0.03	0.03	0.01	-0.02	0.1
Interest on In-Year Transactions <sup>(1)</sup>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.02	-0.02	0.00	(0.0)
<b>Total Revenue</b>	157.83	180.31	205.29	233.02	247.39	265.24	284.39	304.91	326.93	435.93	2,641.2
<b>Closing Balance</b>	128.17	275.58	438.52	640.07	855.36	1,087.85	1,338.85	398.42	-384.96	0.00	
<b>Fire &amp; Emergency Services Adjusted Development Charge:</b>	<b>\$0.89 /sq.ft. of GFA</b>										
(1) Assumes: Interest of 2.5%, Borrowing of 5%											

## B.3 Indoor Recreation

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The Town's Parks, Recreation & Culture Department is responsible for the indoor recreation and leisure needs of the community, including maintenance of the Town's various halls and facilities, and for providing recreation services and programs to residents.

### Schedule 1: Historic Inventory of Capital Assets

The Indoor Recreation historic service level inventory includes buildings, land, special facilities, furniture and equipment. The Town provides recreation services from twelve facilities, including use of the Newmarket Pool. The largest facility, the East Gwillimbury Sports Complex is the Town's only ice surface and is set to be expanded between 2029 and 2030. The facilities total just over 142,500 square feet and occupy 11.6 acres of land. The combined value of the land and facilities was \$140.9 million in 2022. The fixtures, furniture and equipment in the various facilities are valued at approximately \$1.9 million, which is based on a general assumption of ten dollars per square foot.

The total value of the Town's indoor recreation assets amount to an average of \$122.8 million over the preceding ten-year period (2023-2032), or \$4,732.70 per capita. This amount is multiplied by the forecast population in new units for the 2023-2032 period to arrive at the maximum eligible amount of \$106.5 million. This represents the maximum funding envelope of the growth related capital program.

### Schedule 2: Development Charge Capital Program

The growth-related capital program for indoor recreation services totals \$140.0 million, which includes new community recreation space and expansions to existing facilities.

The capital program and identification of indoor recreation needs is based on the Health and Active Living Plan, which was completed and endorsed by Council in 2018. The most significant item in the program is the new Health and Active Living Plaza. This will be an important community facility, offering indoor recreation, programming, childcare services, a library and an aquatic facility. The total cost to the Town has been estimated at \$90.8 million, excluding financing costs. Eight acres of land valued at \$8.0 million has already been secured and will be funded throughout the ten-year planning period. Facility construction costs amount to \$82.5 million have been allocated between the library and indoor recreation program based on square footage of the space. The indoor recreation portion, including capitalized staff time to oversee the construction, totals \$68.5 million.

Lastly, the Town anticipates financing the construction costs, and have included financing over a ten-year period of \$11.0 million, \$9.1 million of which is allocated to the indoor recreation space.

To service the growing community, the Town also requires expansions to the Holland Landing Community Centre, Sports Complex, the Mount Albert Community Centre and the construction of a new sports dome (including a required land purchase). These projects will cost the Town approximately \$53.2 million.

The total \$140.0 million in capital costs is reduced by the existing reserve balance of \$32.9 million. This leaves \$107.2 million to be recovered through development charges throughout the ten-year planning period. As indoor recreation services are primarily for the benefit of the residents, the \$107.2 million will be recovered entirely through the residential development charge. This results in a residential rate of \$4,670.67 per capita.

### Schedule 3: Cash Flow and Development Charge Calculation

The cash flow analysis shown on Schedule 3 illustrates the impact of the timing of anticipated capital expenditures and likely revenue generated from future development charges. Inflation on capital project costs and the available reserve fund balance is considered, as well as any interest earned or incurred on future balances.

After cash flow considerations, the development charges have been adjusted as follows:

	<b>Prior to Cash Flow Consideration</b>	<b>After Cash Flow Consideration</b>
Residential	\$4,670.67 / capita	\$5,463.80 / capita



**B.3 INDOOR RECREATION  
SCHEDULE 1  
Historic Inventory of Capital Assets**

Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Unit Cost	Service Level
Residential Population	21,620	21,901	22,185	22,473	22,902	23,339	23,784	24,238	24,700	26,588	28,621	30,809	33,165	35,700	37,425		
<b>Buildings (square feet)</b>																<b>\$/sq.ft.</b>	<b>\$/capita</b>
River Drive Park Community Centre	4,920	4,920	4,920	4,920	4,920	4,920	4,920	4,920	4,920	4,920	4,920	4,920	4,920	4,920	4,920		\$750
Sharon Temperance Hall	2,272	2,272	2,272	2,272	2,272	2,272	2,272	2,272	2,272	2,272	2,272	2,272	2,272	2,272	2,272		\$750
Holland Landing Community Centre	15,333	15,333	15,333	15,333	15,333	15,333	15,333	15,333	15,333	15,333	15,333	15,333	15,333	15,333	15,333		\$750
Queensville Community Centre	4,009	4,009	4,009	4,009	4,009	4,009	4,009	-	-	-	-	-	-	-	-		\$750
North Union Community Centre	2,860	2,860	2,860	2,860	2,860	2,860	2,860	2,860	2,860	2,860	2,860	2,860	2,860	2,860	2,860		\$750
Mount Albert Community Centre	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700		\$750
Ross Family Complex	9,760	9,760	9,760	9,760	9,760	9,760	9,760	9,760	9,760	9,760	9,760	9,760	9,760	9,760	9,760		\$750
East Gwillimbury Sports Complex	65,379	65,379	65,379	71,379	71,379	71,379	71,379	71,379	67,779	67,779	67,779	67,779	67,779	71,379	71,379		\$900
Mount Albert Lions Hall	5,588	5,588	5,590	5,591	5,592	5,593	5,594	5,595	5,596	5,597	5,597	5,597	5,597	5,597	5,597		\$750
Newmarket Pool	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500		\$750
Phoebe Gilman Community Space	-	-	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		\$750
Operations Centre														17,400	17,400		\$750
<b>Total (sq.ft.)</b>	<b>121,321</b>	<b>121,322</b>	<b>123,423</b>	<b>129,424</b>	<b>129,425</b>	<b>129,426</b>	<b>129,427</b>	<b>125,419</b>	<b>121,820</b>	<b>121,821</b>	<b>121,821</b>	<b>121,821</b>	<b>121,821</b>	<b>142,821</b>	<b>142,821</b>		
<b>Total (\$000)</b>	<b>\$100,797.6</b>	<b>\$100,798.4</b>	<b>\$102,374.1</b>	<b>\$107,774.9</b>	<b>\$107,775.6</b>	<b>\$107,776.4</b>	<b>\$107,777.1</b>	<b>\$104,771.1</b>	<b>\$101,531.9</b>	<b>\$101,532.6</b>	<b>\$101,532.6</b>	<b>\$101,532.6</b>	<b>\$101,532.6</b>	<b>\$117,822.6</b>	<b>\$117,822.6</b>		
<b>Service Level (\$ / capita)</b>	<b>\$4,662.3</b>	<b>\$4,602.6</b>	<b>\$4,614.6</b>	<b>\$4,795.7</b>	<b>\$4,706.0</b>	<b>\$4,617.9</b>	<b>\$4,531.5</b>	<b>\$4,322.7</b>	<b>\$4,110.6</b>	<b>\$3,818.7</b>	<b>\$3,547.5</b>	<b>\$3,295.5</b>	<b>\$3,061.5</b>	<b>\$3,300.4</b>	<b>\$3,148.2</b>		<b>\$4,075.7</b>
<b>Land (acres)</b>																<b>\$/acre</b>	<b>\$/capita</b>
River Drive Park Community Centre	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28		\$1,500,000
Sharon Temperance Hall	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51		\$1,500,000
Holland Landing Community Centre	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46		\$1,500,000
Queensville Community Centre	0.79	0.79	0.79	0.79	0.79	0.79	-	-	-	-	-	-	-	-	-		\$1,500,000
North Union Community Centre	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51		\$1,500,000
Mount Albert Community Centre	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20		\$1,500,000
Ross Family Complex	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29		\$1,500,000
East Gwillimbury Sports Complex	2.13	2.13	2.13	2.13	2.13	2.13	2.13	2.13	2.13	2.13	2.13	2.13	2.13	2.13	2.13		\$1,500,000
Mount Albert Lions Hall	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23		\$1,500,000
Operations Centre														6.00	6.00		\$1,500,000
<b>Total (acres)</b>	<b>6.39</b>	<b>6.39</b>	<b>6.39</b>	<b>6.39</b>	<b>6.39</b>	<b>6.39</b>	<b>6.39</b>	<b>5.60</b>	<b>5.60</b>	<b>5.60</b>	<b>5.61</b>	<b>5.61</b>	<b>5.61</b>	<b>11.61</b>	<b>11.61</b>		
<b>Total (\$000)</b>	<b>\$9,588.0</b>	<b>\$9,588.0</b>	<b>\$9,588.0</b>	<b>\$9,588.0</b>	<b>\$9,588.0</b>	<b>\$9,588.0</b>	<b>\$9,588.0</b>	<b>\$8,403.0</b>	<b>\$8,403.0</b>	<b>\$8,403.0</b>	<b>\$8,415.0</b>	<b>\$8,415.0</b>	<b>\$8,415.0</b>	<b>\$17,415.0</b>	<b>\$17,415.0</b>		
<b>Service Level (\$ / capita)</b>	<b>\$443.5</b>	<b>\$437.8</b>	<b>\$432.2</b>	<b>\$426.6</b>	<b>\$418.7</b>	<b>\$410.8</b>	<b>\$403.1</b>	<b>\$346.7</b>	<b>\$340.2</b>	<b>\$316.0</b>	<b>\$294.0</b>	<b>\$273.1</b>	<b>\$253.7</b>	<b>\$487.8</b>	<b>\$465.3</b>		<b>\$383.3</b>
<b>Special Facilities (square metres)</b>																<b>(\$/sq.m)</b>	<b>(\$/capita)</b>
Parking - granular	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003		\$150
Parking - paved	21,544	21,544	21,544	21,544	21,544	21,544	21,544	21,544	21,544	21,544	21,544	24,400	24,400	24,400	24,400		\$225
<b>Total (square metres)</b>	<b>22,547</b>	<b>22,547</b>	<b>22,547</b>	<b>22,547</b>	<b>22,547</b>	<b>22,547</b>	<b>22,547</b>	<b>22,547</b>	<b>22,547</b>	<b>22,547</b>	<b>22,547</b>	<b>25,403</b>	<b>25,403</b>	<b>25,403</b>	<b>25,403</b>		
<b>Total (\$000)</b>	<b>\$4,997.8</b>	<b>\$4,997.8</b>	<b>\$4,997.8</b>	<b>\$4,997.8</b>	<b>\$4,997.8</b>	<b>\$4,997.8</b>	<b>\$4,997.8</b>	<b>\$4,997.8</b>	<b>\$4,997.8</b>	<b>\$4,997.8</b>	<b>\$4,997.8</b>	<b>\$5,640.4</b>	<b>\$5,640.4</b>	<b>\$5,640.4</b>	<b>\$5,640.4</b>		
<b>Service Level (\$ / capita)</b>	<b>\$231.2</b>	<b>\$228.2</b>	<b>\$225.3</b>	<b>\$222.4</b>	<b>\$218.2</b>	<b>\$214.1</b>	<b>\$210.1</b>	<b>\$206.2</b>	<b>\$202.3</b>	<b>\$188.0</b>	<b>\$197.1</b>	<b>\$183.1</b>	<b>\$170.1</b>	<b>\$158.0</b>	<b>\$150.7</b>		<b>\$200.3</b>



**B.3 INDOOR RECREATION  
SCHEDULE 1  
Historic Inventory of Capital Assets**

Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Unit Cost	Service Level
Residential Population	21,620	21,901	22,185	22,473	22,902	23,339	23,784	24,238	24,700	26,588	28,621	30,809	33,165	35,700	37,425		

<b>Fixtures, Furniture and Equipment (total value)</b>																<b>\$/sq. ft.</b>	<b>\$/capita</b>
River Drive Park Community Centre	\$49,200	\$49,200	\$49,200	\$49,200	\$49,200	\$49,200	\$49,200	\$49,200	\$49,200	\$49,200	\$49,200	\$49,200	\$49,200	\$49,200	\$49,200	\$10	
Sharon Temperance Hall	\$22,720	\$22,720	\$22,720	\$22,720	\$22,720	\$22,720	\$22,720	\$22,720	\$22,720	\$22,720	\$22,720	\$22,720	\$22,720	\$22,720	\$22,720	\$10	
Holland Landing Community Centre	\$153,330	\$153,330	\$153,330	\$153,330	\$153,330	\$153,330	\$153,330	\$153,330	\$153,330	\$153,330	\$153,330	\$153,330	\$153,330	\$153,330	\$153,330	\$10	
Queensville Community Centre	\$40,090	\$40,090	\$40,090	\$40,090	\$40,090	\$40,090	\$40,090	\$40,090	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10	
North Union Community Centre	\$28,600	\$28,600	\$28,600	\$28,600	\$28,600	\$28,600	\$28,600	\$28,600	\$28,600	\$28,600	\$28,600	\$28,600	\$28,600	\$28,600	\$28,600	\$10	
Mount Albert Community Centre	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000	\$10	
Ross Family Complex	\$97,600	\$97,600	\$97,600	\$97,600	\$97,600	\$97,600	\$97,600	\$97,600	\$97,600	\$97,600	\$97,600	\$97,600	\$97,600	\$97,600	\$97,600	\$10	
East Gwillimbury Sports Complex	\$1,307,580	\$1,307,580	\$1,307,580	\$1,427,580	\$1,427,580	\$1,427,580	\$1,427,580	\$1,427,580	\$1,355,580	\$1,355,580	\$1,355,580	\$1,355,580	\$1,355,580	\$1,427,580	\$1,427,580	\$20	
Mount Albert Lions Hall	\$55,880	\$55,890	\$55,900	\$55,910	\$55,920	\$55,930	\$55,940	\$55,950	\$55,960	\$55,970	\$55,970	\$55,970	\$55,970	\$55,970	\$55,970	\$10	
Phoebe Gilman Community Space	\$0	\$0	\$21,000	\$21,000	\$21,000	\$21,000	\$21,000	\$21,000	\$21,000	\$21,000	\$21,000	\$21,000	\$21,000	\$21,000	\$21,000	\$10	
<b>Total (\$000)</b>	<b>\$1,822.0</b>	<b>\$1,822.0</b>	<b>\$1,843.0</b>	<b>\$1,963.0</b>	<b>\$1,963.0</b>	<b>\$1,963.1</b>	<b>\$1,963.1</b>	<b>\$1,923.0</b>	<b>\$1,851.0</b>	<b>\$1,851.0</b>	<b>\$1,851.0</b>	<b>\$1,851.0</b>	<b>\$1,851.0</b>	<b>\$1,923.0</b>	<b>\$1,923.0</b>		
<b>Service Level (\$ / capita)</b>	<b>\$84.27</b>	<b>\$83.19</b>	<b>\$83.08</b>	<b>\$87.35</b>	<b>\$85.72</b>	<b>\$84.11</b>	<b>\$82.54</b>	<b>\$79.34</b>	<b>\$74.94</b>	<b>\$69.62</b>	<b>\$64.67</b>	<b>\$60.08</b>	<b>\$55.81</b>	<b>\$53.87</b>	<b>\$51.38</b>		<b>\$73.3</b>

<b>Summary of All Assets</b>																<b>\$/capita</b>	
<b>Total (\$000)</b>	<b>\$117,205.4</b>	<b>\$117,206.2</b>	<b>\$118,802.9</b>	<b>\$124,323.7</b>	<b>\$124,324.4</b>	<b>\$124,325.2</b>	<b>\$124,326.0</b>	<b>\$120,094.9</b>	<b>\$116,783.6</b>	<b>\$116,784.4</b>	<b>\$117,439.0</b>	<b>\$117,439.0</b>	<b>\$117,439.0</b>	<b>\$142,801.0</b>	<b>\$142,801.0</b>		<b>\$122,806.4</b>
<b>Service Level (\$/capita)</b>	<b>\$5,421.2</b>	<b>\$5,351.8</b>	<b>\$5,355.1</b>	<b>\$5,532.1</b>	<b>\$5,428.6</b>	<b>\$5,327.0</b>	<b>\$5,227.3</b>	<b>\$4,954.9</b>	<b>\$4,728.1</b>	<b>\$4,392.3</b>	<b>\$4,103.2</b>	<b>\$3,811.8</b>	<b>\$3,541.1</b>	<b>\$4,000.0</b>	<b>\$3,815.7</b>		<b>\$4,732.7</b>

<b>Maximum Eligible Recoverable Amount 2023-2032</b>	
15 Year Average Service Level 2008-2022	\$4,732.69
Forecast Population Growth 2023-2032	22,501
Less: Excess Capacity	\$0
<b>Maximum Eligible Amount For Future DC Funding</b>	<b>\$106,490,341.03</b>



**B.3 INDOOR RECREATION  
SCHEDULE 2  
Development Charge Capital Program**

Project Description	Timing	Estimated Project Cost	LESS:		Total DC Eligible Cost	CAPITAL PROGRAM FUNDING			COST ALLOCATION		
			Alternative Funding Sources	Benefit to Existing Share		Existing Reserve Fund Balance	Post Period Benefit 2033+	Current Planning Period 2023-2032	Residential	Retail	Non-Retail
<b>Indoor Recreation</b>									<b>100%</b>	<b>0%</b>	<b>0%</b>
<b>Land &amp; Facilities</b>											
1 Health & Active Living Plaza land	-	\$8,000,000	\$0	\$0	\$8,000,000	\$0	\$0	\$8,000,000	\$8,000,000	\$0	\$0
2 Health & Active Living Plaza design & construction	2023-2025	\$68,498,000	\$0	\$0	\$68,498,000	\$32,868,822	\$0	\$35,629,178	\$35,629,178	\$0	\$0
3 Health & Active Living Plaza borrowing costs	2023-2032	\$9,130,000	\$0	\$0	\$9,130,000	\$0	\$0	\$9,130,000	\$9,130,000	\$0	\$0
4 Health & Active Living Plaza - office furniture and equipment	2023-2025	\$1,200,000	\$0	\$0	\$1,200,000	\$0	\$0	\$1,200,000	\$1,200,000	\$0	\$0
5 Holland Landing Community Centre expansion	2029-2031	\$19,500,000	\$0	\$0	\$19,500,000	\$0	\$0	\$19,500,000	\$19,500,000	\$0	\$0
6 Sports Complex expansion	2029-2030	\$20,500,000	\$0	\$0	\$20,500,000	\$0	\$0	\$20,500,000	\$20,500,000	\$0	\$0
7 Sports Dome - land purchase	2025	\$2,000,000	\$0	\$0	\$2,000,000	\$0	\$0	\$2,000,000	\$2,000,000	\$0	\$0
8 Mount Albert Community Centre expansion	2031-2032	\$10,000,000	\$0	\$0	\$10,000,000	\$0	\$0	\$10,000,000	\$10,000,000	\$0	\$0
9 Sports Dome	2026	\$1,200,000	\$0	\$0	\$1,200,000	\$0	\$0	\$1,200,000	\$1,200,000	\$0	\$0
<b>Total Indoor Recreation</b>		<b>\$140,028,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$140,028,000</b>	<b>\$32,868,822</b>	<b>\$0</b>	<b>\$107,159,178</b>	<b>\$107,159,178</b>	<b>\$0</b>	<b>\$0</b>

Maximum Eligible Amount (excluding borrowing costs)

\$106,490,341

<b>Residential Development Charge Calculation</b>	
Residential Share of 2023-2032 Discounted Growth Related Capital Program	\$107,159,178
10 Year Population Growth in New Units	22,943
Development Charge Per Capita	<b>\$4,670.67</b>



**B.4 INDOOR RECREATION  
SCHEDULE 3**

**Residential Cashflow and Development Charge Calculation**

Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL
<b>Population Growth in New Units</b>	1,834	1,921	2,012	2,108	2,214	2,318	2,426	2,541	2,660	2,909	22,943
<b>Opening Balance</b>	0.00	-5,973.14	-11,124.60	-17,430.35	-8,855.06	2,459.65	14,646.80	8,897.19	3,772.46	-2,383.11	
<b>Residential Funding Requirements</b>											
Annual Expenditures (\$000)	13,076.39	13,076.39	15,076.39	2,000.00	800.00	800.00	17,550.00	17,550.00	12,300.00	5,800.00	98,029.2
Inflated Annual Expenditures at 2% per annum (\$000)	13,076.39	13,337.92	15,685.48	2,122.42	865.95	883.26	19,764.15	20,159.43	14,411.41	6,931.54	107,237.9
Borrowing Costs - Not Inflated (\$000)	913.00	913.00	913.00	913.00	913.00	913.00	913.00	913.00	913.00	913.00	9,130.0
<b>Annual Development Charge Revenue</b>											
Development Charge Receipts	8,016.49	9,100.00	10,293.56	11,611.54	13,094.03	13,983.28	14,927.49	15,947.80	9,168.90	10,227.73	116,370.8
Interest on Opening Balance <sup>(1)</sup>	0.00	-0.30	-0.56	-0.87	-0.44	0.06	0.37	0.22	0.09	-0.12	(1.5)
Interest on In-Year Transactions <sup>(1)</sup>	-0.24	-0.23	-0.28	0.04	0.07	0.07	-0.32	-0.31	-0.15	0.03	(1.3)
Total Revenue	8,016.25	9,099.47	10,292.73	11,610.70	13,093.65	13,983.42	14,927.54	15,947.71	9,168.84	10,227.64	116,367.9
<b>Closing Balance</b>	-5,973.14	-11,124.60	-17,430.35	-8,855.06	2,459.65	14,646.80	8,897.19	3,772.46	-2,383.11	0.00	
<b>Indoor Recreation Adjusted Development Charge:</b>	<b>\$5,463.80 /capita</b>										
(1) Assumes: Interest of 2.5%, Borrowing of 5%											

## B.4 Outdoor Recreation

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The Town's Parks Operations and Parks Development branches are responsible for the outdoor recreation and leisure needs of the community, including the maintenance of the Town's parks and trails.

### Schedule 1: Historic Inventory of Capital Assets

The Outdoor Recreation 15-year historic service level inventory includes more than 263 acres of active developed parkland and a portion of the Operations Centre, all valued at \$138.5 million. The parkland development cost of \$462,000 / acre is based on recently constructed parks in East Gwillimbury, and covers the cost of developing the land, excluding site rough grading costs.

The amenities offered within these parks have a total combined value of \$31.7 million. This includes playgrounds, sports facilities, shade structures and gazebos, as well as special features. In addition, the Town maintains 24,350 linear metres of trails valued at \$11.5 million. Parking lots servicing the Town's parks and trails are valued at \$13.1 million and, finally, the parks vehicles and equipment fleet was valued at \$2.7 million at the end of 2022.

The total parks and outdoor recreation assets amount to an average value of \$128.5 million over the historical period (2008-2022), or \$4,805.88 per capita. This amount is multiplied by the forecast net population growth for the next ten years to arrive at the maximum eligible amount of \$90.5 million. This represents the maximum funding envelope of the growth related capital program.

### Schedule 2: Development Charge Capital Program

The total growth related capital program for Outdoor Recreation is valued at \$68.2 million. The largest portion of the capital program is for the development of 31.07 acres of neighborhood park development (\$14.4 million) and 13.16 acres of Town-wide parks (\$15.0 million). The additional 18,500 linear metres of trails that will be constructed over the ten-year planning period will cost more than \$8.8 million. A detailed list of the proposed parks, amenities and trails follows Schedule 2 of this appendix.

In addition to the construction of parkland and amenities, the Town will be outfitting the sports dome with artificial turf (\$1.5 million). The Town anticipates the need for growth-related expansions and enhancement of existing parks as well as new parks, park

amenities and trails to maintain service levels while development occurs within the Town. A provision for such improvements and development has been made in the amount of \$18.1 million, which supports a number of the recommendations outlined in the Health and Active Living Plan.

Finally, the capital program includes amounts for outstanding development charge credits related to parks constructed by developers within their subdivisions throughout the Town. As of the end of 2022, the net balance outstanding totalled \$2.5 million.

The total \$68.2 million capital program cannot entirely be recovered by development within the ten-year planning horizon. A portion of the program will benefit the existing population, which totals \$7.2 million. Available DC reserve funds in the amount of \$1.3 million have also been removed from the capital program.

The remaining eligible share to be recovered through development charges over the 2023-2032 period of \$54.2 million is allocated entirely to residential development to reflect the benefitting sector. This results in an unadjusted residential rate of \$2,361.85 per capita.

### Schedule 3: Cash Flow and Development Charge Calculation

The cash flow analysis shown on Schedule 3 illustrates the impact of the timing of anticipated capital expenditures and likely revenue generated from future development charges. Inflation on capital project costs and the available reserve fund balance is considered, as well as any interest earned or incurred on future balances.

After cash flow considerations, the development charges have been adjusted as follows:

	<b>Prior to Cash Flow Consideration</b>	<b>After Cash Flow Consideration</b>
Residential	\$2,361.85 / capita	\$2,376.50 / capita



**B.4 OUTDOOR RECREATION  
SCHEDULE 1  
Historic Inventory of Capital Assets**

Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Unit Cost	Service Level
Residential Population	21,620	21,901	22,185	22,473	22,902	23,339	23,784	24,238	24,700	26,588	28,621	30,809	33,165	35,700	37,425		
<b>Facilities</b>																(\$/acre)	(\$/capita)
Operations Centre/Outdoor Rec Component	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,340.00	13,340.00	\$750
<b>Total (\$000)</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$10,005.0</b>	<b>\$10,005.0</b>	
<b>Service Level (\$ / capita)</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$280.3</b>	<b>\$267.3</b>		<b>\$36.5</b>
<b>Developed Parkland (acres)</b>																(\$/acre)	(\$/capita)
Developed Parkland	177.82	185.75	185.75	185.75	186.75	187.75	187.75	188.83	187.41	188.16	206.08	224.10	237.90	248.54	263.20		\$462,000
Operations Centre														4.60	4.60		\$1,500,000.0
<b>Total (\$000)</b>	<b>\$82,152.8</b>	<b>\$85,816.5</b>	<b>\$85,816.5</b>	<b>\$85,816.5</b>	<b>\$86,278.5</b>	<b>\$86,740.5</b>	<b>\$86,740.5</b>	<b>\$87,239.5</b>	<b>\$86,583.4</b>	<b>\$86,929.9</b>	<b>\$95,209.0</b>	<b>\$103,534.2</b>	<b>\$109,909.8</b>	<b>\$121,725.5</b>	<b>\$128,498.4</b>		
<b>Service Level (\$ / capita)</b>	<b>\$3,799.9</b>	<b>\$3,918.5</b>	<b>\$3,868.2</b>	<b>\$3,818.6</b>	<b>\$3,767.3</b>	<b>\$3,716.6</b>	<b>\$3,647.0</b>	<b>\$3,599.3</b>	<b>\$3,505.4</b>	<b>\$3,269.5</b>	<b>\$3,326.5</b>	<b>\$3,360.5</b>	<b>\$3,314.1</b>	<b>\$3,409.7</b>	<b>\$3,433.5</b>		<b>\$3,583.6</b>
<b>Park Amenities (#)</b>																(\$/unit)	(\$/capita)
<b>Anchor Park</b>																	
Major ball diamond - irrigated/lit	2	2	2	2	2	2	2	2	2	2	2	1	1	1	1		\$400,000
Junior/Senior play structure	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		\$185,000
Major soccer pitch - irrigated/lit	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		\$280,000
Picnic shelter	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		\$150,000
Washrooms	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		\$450,000
Mountain bike challenge course	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		\$40,000
Bleachers	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4		\$6,000
Pathway Lighting	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1		\$100,000
Security Cameras	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1		\$20,000
<b>Allangrove Park</b>																	
Shade Structure - Trellis	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1		\$50,000
Junior Playground	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1		\$100,000
Pathway Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1		\$50,000
Masonry Pillars with Decorative Fence	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1		\$40,000
<b>Beechwood Park</b>																	
Major Ball Diamond - Irrigated/Lit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1		\$400,000
Junior/Senior play structure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1		\$185,000
Half Court Basketball	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1		\$65,000
Pathway Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1		\$160,000
Site Furniture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12		\$5,000
Shade Structure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1		\$100,000
Bleachers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1		\$6,000
<b>Birchard Park</b>																	
Site Furniture	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5		\$5,000
<b>Brenner Park</b>																	
Junior ball diamond	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-		\$185,000
Minor Soccer pitch	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-		\$165,000
Junior/Senior play structure	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		\$185,000
Mini soccer pitch	-	-	-	-	-	7	7	7	7	7	7	7	7	7	7		\$60,000
<b>Brown Hill Park</b>																	
Junior/Senior play structure	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		\$185,000
Picnic Shelter	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		\$150,000
<b>Children of Peace Park</b>																	
Pathway Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1		\$160,000
Shade Structure	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1		\$100,000
Premier Gardens - Irrigated	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1		\$100,000
Site Furniture	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12		\$5,000
<b>Civic Centre</b>																	
Site Furniture	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19		\$5,000
Masonry entry feature	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2		\$175,000
Clock/Wayfinding Signage	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2		\$65,000
<b>Cupples Farms Park</b>																	
Site Furniture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13		\$5,000
Half Court Basketball	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1		\$75,000
Junior/Senior play structure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1		\$185,000
Shade Structure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1		\$100,000
Pathway Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1		\$52,000
<b>Don Rose Park</b>																	
Junior/Senior play structure	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		\$185,000
Site Furniture	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9		\$5,000



**B.4 OUTDOOR RECREATION  
SCHEDULE 1  
Historic Inventory of Capital Assets**

Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Unit Cost	Service Level
Residential Population	21,620	21,901	22,185	22,473	22,902	23,339	23,784	24,238	24,700	26,588	28,621	30,809	33,165	35,700	37,425		
<b>East Gwillimbury Sports Complex Park</b>																	
Major ball diamond - lit	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$370,000	
Junior/Senior play structure	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$165,000	
Major Soccer pitch - unlit	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$300,000	
Security lighting	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	\$15,000	
Bleachers	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	\$6,000	
<b>Park Amenities (#)</b>																<b>(\$/unit)</b>	<b>(\$/capita)</b>
<b>Emily Park</b>																	
Junior/Senior play structure	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$185,000	
<b>French Park</b>																	
Junior/Senior play structure	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$185,000	
Junior ball diamond	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$185,000	
<b>Grant Park</b>																	
Junior/Senior play structure	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$185,000	
<b>Grist Mill Park</b>																	
Junior/Senior play structure	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$185,000	
Shade Structure	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	\$100,000	
Security lighting	-	-	-	-	2	2	2	2	2	2	2	2	2	2	2	\$15,000	
<b>Harvest Hill Park</b>																	
Junior/Senior play structure	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$185,000	
Major soccer pitch - irrigated	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$260,000	
Water play - major	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$300,000	
Shade Structure	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$100,000	
Basketball Court	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$80,000	
Water reclamation tank	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$60,000	
Masonry gate and sign	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$65,000	
Pathway lighting	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$120,000	
<b>Holland Landing Community Centre Park</b>																	
Junior/Senior play structure	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$185,000	
Water play - major	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	\$300,000	
Tennis court - lit	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	\$350,000	
Multi use courts - lit	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$140,000	
Water reclamation tank	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	-	
Shade Structure	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	\$100,000	
Security lighting	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	\$15,000	
Bleachers	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$6,000	
Skate park	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$375,000	
<b>King Street Park</b>																	
Junior/Senior play structure	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$185,000	
Basketball 1/2 Court	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	\$75,000	
<b>Ladder Park</b>																	
Junior Playground	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$85,000	
Pathway lighting	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$50,000	
Masonry Pillars and Decorative Fence	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$40,000	
<b>Lady Gwillim Parkette</b>																	
Metal Gazebo	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	\$85,000	
Security lighting	-	-	-	-	-	-	-	4	4	4	4	4	4	4	4	\$15,000	
<b>Park Amenities (#)</b>																<b>(\$/unit)</b>	<b>(\$/capita)</b>
<b>Mainprize Park</b>																	
Junior/Senior play structure	1	-	1	1	1	1	1	1	1	1	1	1	1	1	1	\$185,000	
Basketball Half Court	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	\$75,000	
<b>Manor Hampton Park</b>																	
Junior/Senior play structure	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$185,000	
Shade Structure	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$100,000	
Pathway Lighting	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$75,000	
BMX Bike Park	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$130,000	
Site Furniture	-	-	-	-	-	-	-	-	-	-	-	16	16	16	16	\$5,000	
<b>Manor Forest Park</b>																	
Junior/Senior play structure	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$185,000	
Shade Structure	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$100,000	
<b>Mill Street Park</b>																	
Site Furniture	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$5,000	
<b>Millennium Garden Park</b>																	
Horticulture landscaping	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$40,000	



**B.4 OUTDOOR RECREATION  
SCHEDULE 1  
Historic Inventory of Capital Assets**

Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Unit Cost	Service Level
Residential Population	21,620	21,901	22,185	22,473	22,902	23,339	23,784	24,238	24,700	26,588	28,621	30,809	33,165	35,700	37,425		
<b>Mount Albert Community Centre Park</b>																	
Major ball diamond - lit	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$400,000
Multi use courts - lit	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$140,000
Junior/Senior play structure	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$185,000
Picnic Shelter - major	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$200,000
Security lighting	3	3	3	3	3	3	3	3	3	3	3	5	5	5	5	5	\$15,000
Beachers	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	\$6,000
Skatepark Major	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$375,000
<b>Mount Albert Lions Park</b>																	
Major Soccer pitch - lit	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$450,000
Major soccer pitch - unlit	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$280,000
Mini soccer pitch	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	\$75,000
Junior/Senior play structure	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$185,000
Security lighting	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	\$15,000
Picnic Shelter	-	-	-	-	1	1	1	1	1	1	1	-	-	-	-	-	
Beachers	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	\$6,000
<b>Murrell Park</b>																	
Splash Pad	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$75,000
Junior/Senior play structure	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$185,000
Shade Structure	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$100,000
Site Furniture	-	-	-	-	-	-	-	-	-	-	-	11	11	11	11	11	\$50,000
Half Basketball Court	-	-	-	-	-	-	-	-	-	-	-	3	3	3	3	3	\$75,000
Pathway Lighting	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$100,000
Concrete Seatwalls	-	-	-	-	-	-	-	-	-	-	-	1	1	11	1	1	\$50,000
<b>North Union Park</b>																	
Junior/Senior play structure	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$185,000
Picnic Shelter	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$10,000
Security lighting	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$15,000
<b>Parkway Park</b>																	
Junior/Senior play structure	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$185,000
Basketball Half Court	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$75,000
Basketball drop shot court	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	\$20,000
Water play - minor	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	\$175,000
Shade Structure	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	\$100,000
Security lighting	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	\$15,000
<b>Park Amenities (#)</b>																	
<b>Peggy's Wood Park</b>																	
Junior/Senior play structure	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	\$185,000
Shade Structure	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	\$100,000
Pathway Lighting	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	\$40,000
<b>Queensville Park</b>																	
Major ball diamond - lit	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$400,000
Tennis courts - lit	2	2	2	2	2	2	2	2	2	2	2	2	3	3	3	3	\$350,000
Junior/Senior play structure	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$185,000
Picnic Shelter	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$150,000
Beachers	4	4	4	4	4	4	4	4	4	4	4	4	5	5	5	5	\$6,000
<b>Radial Line Park</b>																	
Fitness Equipment	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$75,000
Pathway Lighting	-	-	-	-	-	-	-	-	-	-	-	4	4	4	4	4	\$60,000
<b>Ridge View Park Phase 1</b>																	
Junior/Senior play structure	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$185,000
Major Ball Diamond - Irrigated/Lit	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$400,000
Fitness Equipment	-	-	-	-	-	-	-	-	-	-	-	6	6	6	6	6	\$80,000
Half Court Basketball	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$75,000
Shade Structure	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$100,000
Pathway Lighting	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$125,000
Site Furniture	-	-	-	-	-	-	-	-	-	-	-	50	50	50	50	50	\$5,000
Beachers	-	-	-	-	-	-	-	-	-	-	-	2	2	2	2	2	\$6,000
Outdoor Classroom	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$50,000
<b>Ridge View Park Phase 2</b>																	
Tennis Courts - Lit	-	-	-	-	-	-	-	-	-	-	-	-	2	2	2	2	\$350,000
Senior Playground	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$185,000
Multi-Use Court - Lit	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$100,000
Pathway Lighting	-	-	-	-	-	-	-	-	-	-	-	-	8	8	8	8	\$100,000
Site Furniture	-	-	-	-	-	-	-	-	-	-	-	-	20	20	20	20	\$5,000
Fitness Equipment	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$70,000



**B.4 OUTDOOR RECREATION  
SCHEDULE 1  
Historic Inventory of Capital Assets**

Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Unit Cost	Service Level
Residential Population	21,620	21,901	22,185	22,473	22,902	23,339	23,784	24,238	24,700	26,588	28,621	30,809	33,165	35,700	37,425		
<b>River Drive Parkette</b>																	
Site Furniture	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2		\$5,000
<b>Robert Hunter Park</b>																	
Site Furniture	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7		\$5,000
<b>Rosebank Park</b>																	
Junior/Senior play structure	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		\$185,000
<b>Ross Family Park</b>																	
Major soccer pitch	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		\$275,000
Splash pad	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		\$350,000
Security lighting	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2		\$15,000
Shade Structure	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1		\$100,000
Pickleball Court	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		\$200,000
Site Furniture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2		\$5,000
<b>Samuel Lount Park</b>																	
Junior/Senior play structure	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		\$185,000
Trellis Structure	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1		\$40,000
Site Furniture	-	-	-	-	-	-	-	-	-	-	3	3	3	3	3		\$5,000
Shade Structure - Trellis	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1		\$75,000
Site Furniture	-	-	-	-	-	-	-	-	-	-	-	2	2	2	2		\$5,000
<b>Shannon Park</b>																	
Tennis courts	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2		\$225,000
<b>Sharon Hills Park</b>																	
Junior/Senior play structure	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		\$185,000
Major Soccer Pitch	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		\$275,000
Tennis Courts	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2		\$225,000
Basketball Half Court	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3		\$75,000
Shade Structure	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		\$100,000
Masonry gate and sign	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		\$75,000
Security lighting	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2		\$15,000
<b>Park Amenities (#)</b>																	(\$/unit)
<b>Vivian Creek Park</b>																	
Junior/Senior play structure	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		\$185,000
Major soccer pitch - irrigated	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		\$300,000
Junior ball diamond - irrigated	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		\$200,000
Bicycle motocross course	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		\$125,000
Shade Structure	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		\$100,000
Masonry gate and sign	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		\$75,000
<b>Valley View Park</b>																	
Pathway Lighting	-	-	-	-	-	-	-	-	-	-	-	-	1	8	8		\$100,000
Major Soccer Pitch - irrigated/lit	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1		\$350,000
Junior/Senior play structure	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1		\$185,000
Shade Structure	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1		\$100,000
<b>Vista Hills Park</b>																	
Junior/Senior play structure	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1		\$185,000
Shade Structure	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1		\$10,000
Site Furniture	-	-	-	-	-	-	-	-	-	-	-	-	-	25	25		\$5,000
Sensory Walk	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1		\$150,000
Security Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1		\$15,000
Concrete Seatwalls	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1		\$50,000
<b>Walter Tunny Park</b>																	
Junior/Senior play structure	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1		\$185,000
Shade Structure	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1		\$100,000
Fitness Equipment	-	-	-	-	-	-	-	-	-	-	-	2	2	2	2		\$50,000
Site Furniture	-	-	-	-	-	-	-	-	-	-	-	4	4	4	4		\$5,000
Pathway Lighting	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1		\$85,000
<b>Total (#)</b>	<b>172</b>	<b>171</b>	<b>172</b>	<b>182</b>	<b>187</b>	<b>192</b>	<b>192</b>	<b>197</b>	<b>197</b>	<b>197</b>	<b>202</b>	<b>328</b>	<b>390</b>	<b>442</b>	<b>469</b>		
<b>Total (\$000)</b>	<b>\$17,452.0</b>	<b>\$17,267.0</b>	<b>\$17,452.0</b>	<b>\$18,572.0</b>	<b>\$18,717.0</b>	<b>\$18,787.0</b>	<b>\$18,787.0</b>	<b>\$18,932.0</b>	<b>\$18,932.0</b>	<b>\$18,932.0</b>	<b>\$19,362.0</b>	<b>\$23,819.0</b>	<b>\$28,365.0</b>	<b>\$30,515.0</b>	<b>\$31,678.0</b>		
<b>Service Level (\$ / capita)</b>	<b>\$807.2</b>	<b>\$788.4</b>	<b>\$786.7</b>	<b>\$826.4</b>	<b>\$817.3</b>	<b>\$805.0</b>	<b>\$789.9</b>	<b>\$781.1</b>	<b>\$766.5</b>	<b>\$712.0</b>	<b>\$676.5</b>	<b>\$773.1</b>	<b>\$855.3</b>	<b>\$854.8</b>	<b>\$846.4</b>		<b>\$792.4</b>
<b>Park Trails (linear metres)</b>																	(\$/linear m)
Paved	312.95	312.95	1,013.43	1,013.43	1,013.43	1,013.43	1,013.43	1,013.43	1,013.43	1,493.77	1,769.08	4,200.71	4,391.83	5,313.24	5,374.33		\$325
Limestone	710.53	710.53	3,107.65	3,230.11	3,230.11	3,230.11	3,230.11	3,230.11	3,591.95	9,420.30	18,350.83	11,572.01	14,171.69	16,222.78	16,222.78		\$250
Natural	3,724.47	3,724.47	3,724.47	3,602.01	3,602.01	3,602.01	3,602.01	3,602.01	3,602.01	3,602.01	3,602.01	1,631.28	1,631.28	1,631.28	1,631.28		\$150
Pedestrian Bridges	19.84	32.86	64.10	90.07	104.00	104.00	104.00	104.00	104.00	138.50	204.34	213.43	350.06	382.13	400.37		\$8,500
Boardwalks	-	-	-	-	-	-	-	-	-	-	88.04	263.57	506.57	721.04	721.04		\$2,800
<b>Total (linear metres)</b>	<b>4,767.79</b>	<b>4,780.81</b>	<b>7,909.65</b>	<b>7,935.62</b>	<b>7,949.55</b>	<b>7,949.55</b>	<b>7,949.55</b>	<b>7,949.55</b>	<b>8,311.39</b>	<b>14,654.58</b>	<b>24,014.30</b>	<b>17,881.00</b>	<b>21,051.43</b>	<b>24,270.47</b>	<b>24,349.80</b>		
<b>Total (\$000)</b>	<b>\$1,006.7</b>	<b>\$1,117.3</b>	<b>\$2,209.8</b>	<b>\$2,442.8</b>	<b>\$2,561.2</b>	<b>\$2,561.2</b>	<b>\$2,561.2</b>	<b>\$2,561.2</b>	<b>\$2,651.7</b>	<b>\$4,558.1</b>	<b>\$7,686.4</b>	<b>\$7,055.1</b>	<b>\$9,608.9</b>	<b>\$11,294.2</b>	<b>\$11,469.1</b>		
<b>Service Level (\$ / capita)</b>	<b>\$46.6</b>	<b>\$51.0</b>	<b>\$99.6</b>	<b>\$108.7</b>	<b>\$111.8</b>	<b>\$109.7</b>	<b>\$107.7</b>	<b>\$105.7</b>	<b>\$107.4</b>	<b>\$171.4</b>	<b>\$268.6</b>	<b>\$229.0</b>	<b>\$289.7</b>	<b>\$316.4</b>	<b>\$306.5</b>		<b>\$162.0</b>





**B.4 OUTDOOR RECREATION  
SCHEDULE 1  
Historic Inventory of Capital Assets**

Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Unit Cost	Service Level		
Residential Population	21,620	21,901	22,185	22,473	22,902	23,339	23,784	24,238	24,700	26,588	28,621	30,809	33,165	35,700	37,425				
<b>Special Facilities (square metres)</b>																(\$/sq.m)	(\$/capita)		
Parking - granular	11,281	11,281	11,281	11,281	11,281	11,281	11,281	11,281	11,281	11,281	11,281	15,455	42,469	42,469	42,469		\$150		
Parking - paved	4,540	4,540	4,540	4,540	4,540	4,540	4,540	4,540	4,540	4,540	4,540	18,872	27,629	29,352	29,992		\$225		
<b>Total (square metres)</b>	<b>15,821</b>	<b>15,821</b>	<b>15,821</b>	<b>15,821</b>	<b>15,821</b>	<b>15,821</b>	<b>15,821</b>	<b>15,821</b>	<b>15,821</b>	<b>15,821</b>	<b>15,821</b>	<b>34,327</b>	<b>70,098</b>	<b>71,821</b>	<b>72,461</b>				
<b>Total (\$000)</b>	<b>\$2,713.6</b>	<b>\$2,713.6</b>	<b>\$2,713.6</b>	<b>\$2,713.6</b>	<b>\$2,713.6</b>	<b>\$2,713.6</b>	<b>\$2,713.6</b>	<b>\$2,713.6</b>	<b>\$2,713.6</b>	<b>\$2,713.6</b>	<b>\$2,713.6</b>	<b>\$6,564.5</b>	<b>\$12,586.9</b>	<b>\$12,974.5</b>	<b>\$13,118.6</b>				
<b>Service Level (\$ / capita)</b>	<b>\$125.52</b>	<b>\$123.91</b>	<b>\$122.32</b>	<b>\$120.75</b>	<b>\$118.49</b>	<b>\$116.27</b>	<b>\$114.10</b>	<b>\$111.96</b>	<b>\$109.86</b>	<b>\$102.06</b>	<b>\$94.81</b>	<b>\$213.07</b>	<b>\$379.53</b>	<b>\$363.43</b>	<b>\$350.53</b>		<b>\$171.1</b>		
<b>Vehicles and Equipment (#)</b>																(\$/unit)	(\$/capita)		
<b>Tractors</b>																			
John Deere 5083 Tractor	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		\$210,000		
Case Tractor	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1		\$50,000		
Kubota L5240 Loader	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		\$180,000		
John Deere 5200 Tractor	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-		-		
John Deere 4300 Tractor	1	1	1	1	1	1	1	-	-	-	-	-	-	-	-		-		
<b>Construction Equipment</b>																			
Caterpillar Skid Steer	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1		\$80,000		
<b>Mowers</b>																			
Toro 4000 D	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-		-		
Toro 4010 D	-	-	-	-	-	-	-	1	1	1	1	2	2	2	2		\$180,000		
Kubota ZD326 Zero Turn Mower	1	1	1	1	1	1	1	1	1	1	5	5	5	5	5		\$32,000		
Kubota ZD326 Zero Turn Mower	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-		-		
John Deere 1445 Front Mower	2	2	2	2	2	2	2	2	2	2	-	-	-	-	-		-		
Bushhog Mower	-	-	-	1	1	1	1	1	1	-	-	-	-	-	-		-		
Walco Finishing Mower	1	1	1	1	1	1	1	1	1	-	-	-	-	-	-		-		
John Deere 91560" Mower	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		
<b>Vehicles and Equipment (#)</b>																		(\$/unit)	(\$/capita)
Steiner Mower	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-		-		
Mott Mower	1	1	1	-	-	-	-	-	-	-	-	-	-	-	-		-		
Jacobsen Mower & Trailer	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-		-		
<b>Vehicles</b>																			
Jeep	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1		\$70,000		
3/4 ton Dodge 4 x 4 CW/PL	1	1	1	1	1	1	1	1	1	1	3	3	3	3	3		\$105,000		
3/4 ton Dodge 4 x 4 CW/PL	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-		-		
Ford F-450 1 Ton dump body	-	-	-	1	1	1	1	1	1	1	-	-	-	-	-		-		
1/2 ton Pick up truck	-	-	-	-	-	-	1	1	1	1	3	3	3	3	3		\$95,000		
Kubota RTV 900 (Trails Vehicle)	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-		-		
Chevy Crew cab Pickup	-	-	-	-	-	-	-	1	1	1	-	-	-	-	-		-		
1.5 ton truck with dump box	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		\$115,000		
Sprinter	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-		-		
Dodge 3/4 Ton 4x4	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-		-		
3/4 Ton Dodge c/w plow and sander	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-		-		
1/2 Extended Cab GMC P/U	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-		-		
Haul-all Garbage Truck	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1		\$275,000		
1 Ton truck Hort. Body	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1		\$125,000		
<b>Trailers</b>																			
Trailers, 18-22ft landscape	4	4	5	5	5	5	5	5	5	5	5	5	5	5	5		\$20,000		
Trailer, enclosed, 12ft	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1		\$15,000		
Trailer, landscape 14ft	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1		\$12,000		
Trailer, 10ft utility	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1		\$6,000		
Trailer, equipment flatdeck	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1		\$15,000		
Trailer, Diamond Groomer	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1		\$18,000		
Surface Groomer	1	1	2	2	2	2	2	2	2	2	2	2	2	2	2		\$8,500		
Turf Top dresser	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		\$20,000		
Sod cutter, Bluebird	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1		\$9,000		
<b>Other</b>																			
Aerifier	2	2	2	2	2	2	2	2	2	2	-	-	-	-	-		-		
Overseeder	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		\$18,000		
UTV, 4WD Polaris	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1		\$28,000		
Showmobile, Portable Stage	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1		\$240,000		
Misc. Equipment	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-		-		
Ice Resurfacer	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-		-		
One Man electric power lift	-	-	-	-	1	1	1	1	1	1	-	-	-	-	-		-		
<b>Total (#)</b>	<b>33</b>	<b>34</b>	<b>34</b>	<b>35</b>	<b>36</b>	<b>36</b>	<b>37</b>	<b>40</b>	<b>39</b>	<b>40</b>	<b>35</b>	<b>36</b>	<b>38</b>	<b>38</b>	<b>38</b>				
<b>Total (\$000)</b>	<b>\$768.5</b>	<b>\$1,078.5</b>	<b>\$1,107.0</b>	<b>\$1,107.0</b>	<b>\$1,107.0</b>	<b>\$1,107.0</b>	<b>\$1,264.0</b>	<b>\$1,524.0</b>	<b>\$1,539.0</b>	<b>\$1,548.0</b>	<b>\$2,295.0</b>	<b>\$2,323.0</b>	<b>\$2,723.0</b>	<b>\$2,723.0</b>	<b>\$2,723.0</b>				
<b>Service Level (\$ / capita)</b>	<b>\$35.5</b>	<b>\$49.2</b>	<b>\$49.9</b>	<b>\$49.3</b>	<b>\$48.3</b>	<b>\$47.4</b>	<b>\$53.1</b>	<b>\$62.9</b>	<b>\$62.3</b>	<b>\$58.2</b>	<b>\$80.2</b>	<b>\$75.4</b>	<b>\$82.1</b>	<b>\$76.3</b>	<b>\$72.8</b>		<b>\$60.2</b>		



**B.4 OUTDOOR RECREATION  
SCHEDULE 1  
Historic Inventory of Capital Assets**

Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Unit Cost	Service Level
Residential Population	21,620	21,901	22,185	22,473	22,902	23,339	23,784	24,238	24,700	26,588	28,621	30,809	33,165	35,700	37,425		

<b>Summary of All Assets</b>																	
Total (\$000)	\$104,093.6	\$107,993.0	\$109,298.9	\$110,651.9	\$111,377.3	\$111,909.3	\$112,066.3	\$112,970.3	\$112,419.7	\$114,681.7	\$127,266.0	\$143,295.8	\$163,193.6	\$189,237.2	\$197,492.1		\$128,529.8
Service Level (\$/capita)	\$4,814.7	\$4,931.1	\$4,926.7	\$4,923.8	\$4,863.3	\$4,795.0	\$4,711.9	\$4,661.0	\$4,551.4	\$4,313.2	\$4,446.6	\$4,651.1	\$4,920.7	\$5,300.8	\$5,277.0		\$4,805.9

<b>Maximum Eligible Recoverable Amount 2023-2032</b>	
15 Year Average Service Level 2008-2022	\$4,805.88
Forecast Population Growth 2023-2032	22,501
Less: Excess Capacity	\$17,631,819
<b>Maximum Eligible Amount For Future DC Funding</b>	<b>\$90,505,452</b>



**B.4 OUTDOOR RECREATION  
SCHEDULE 2  
Development Charge Capital Program**

Project Description	Timing	Estimated Project Cost	LESS:		Total DC Eligible Cost	CAPITAL PROGRAM FUNDING			COST ALLOCATION		
			Alternative Funding Sources	Benefit to Existing Share		Existing Reserve Fund Balance	Post Period Benefit 2033+	Current Planning Period 2023-2032	Residential	Retail	Non-Retail
									<b>100%</b>	<b>0%</b>	<b>0%</b>
<b>Outdoor Recreation</b>											
<b>Parks, Trails &amp; Amenities</b>											
1 Neighborhood park development (31.07 acres)	2023-2032	\$14,354,340	\$0	\$0	\$14,354,340	\$1,346,412	\$0	\$13,007,928	\$13,007,928	\$0	\$0
2 Town-wide park development											
3 Health & Active Living Plaza (7.86 acres)	2023-2025	\$10,000,000	\$0	\$0	\$10,000,000	\$0	\$0	\$10,000,000	\$10,000,000	\$0	\$0
4 Civic Centre Precinct (5.3 acres)	2025	\$5,000,000	\$0	\$0	\$5,000,000	\$0	\$0	\$5,000,000	\$5,000,000	\$0	\$0
5 Trail heads (51)	2023-2032	\$740,000	\$0	\$0	\$740,000	\$0	\$0	\$740,000	\$740,000	\$0	\$0
6 2.4m bridge (3)	2023-2032	\$600,000	\$0	\$0	\$600,000	\$0	\$0	\$600,000	\$600,000	\$0	\$0
7 3m bridge (4)	2023-2032	\$880,000	\$0	\$0	\$880,000	\$0	\$0	\$880,000	\$880,000	\$0	\$0
8 Trail network development - Limestone (8,840 lin.m.)	2023-2032	\$2,210,000	\$0	\$0	\$2,210,000	\$0	\$0	\$2,210,000	\$2,210,000	\$0	\$0
9 Trail network development - Asphalt (8,660 lin.m.)	2023-2032	\$2,814,500	\$0	\$0	\$2,814,500	\$0	\$0	\$2,814,500	\$2,814,500	\$0	\$0
10 Trail network development - 2.0m Boardwalk (150 lin.m.)	2023-2032	\$420,000	\$0	\$0	\$420,000	\$0	\$0	\$420,000	\$420,000	\$0	\$0
11 Trail network development - 2.4m Boardwalk (850 lin.m.)	2023-2032	\$2,380,000	\$0	\$0	\$2,380,000	\$0	\$0	\$2,380,000	\$2,380,000	\$0	\$0
12 Trail network development - Miscellaneous	2023-2032	\$1,000,000	\$0	\$0	\$1,000,000	\$0	\$0	\$1,000,000	\$1,000,000	\$0	\$0
13 Artificial Turf	2030	\$1,500,000	\$0	\$0	\$1,500,000	\$0	\$0	\$1,500,000	\$1,500,000	\$0	\$0
14 Nokiidaa Trail - Parking Lot Expansion	2023	\$185,700	\$0	\$0	\$185,700	\$0	\$0	\$185,700	\$185,700	\$0	\$0
15 New parks, parks amenities and trails	2023-2032	\$3,826,115	\$0	\$0	\$3,826,115	\$0	\$0	\$3,826,115	\$3,826,115	\$0	\$0
16 Growth-related enhancements to parks	2023-2025	\$14,300,000	\$0	\$7,167,500	\$7,132,500	\$0	\$0	\$7,132,500	\$7,132,500	\$0	\$0
<b>Outstanding Credits</b>											
17 Total outstanding credit agreements	2023-2032	\$7,986,723	\$5,495,443	\$0	\$2,491,279	\$0	\$0	\$2,491,279	\$2,491,279	\$0	\$0
		<b>\$68,197,378</b>	<b>\$5,495,443</b>	<b>\$7,167,500</b>	<b>\$55,534,434</b>	<b>\$1,346,412</b>	<b>\$0</b>	<b>\$54,188,022</b>	<b>\$54,188,022</b>	<b>\$0</b>	<b>\$0</b>

Maximum Eligible Amount

\$90,505,452

<b>Residential Development Charge Calculation</b>	
Residential Share of 2023-2032 Discounted Growth Related Capital Program	\$54,188,022
10 Year Population Growth in New Units	22,943
Development Charge Per Capita	<b>\$2,361.85</b>

Park Development and Amenities	Linear Metres	Acres
<b>NEIGHBORHOOD PARKS</b>		
<b>QUEENSVILLE</b>		
<b>Queensville Properties</b>		
<b>Phase 5- Block 312</b>		
Park Development (1.31 Acres)		1.31
Contemplative Nodes & Sound Gardens		
Pathways, Paving & Curbing		
Outdoor Tai-Chi, Yoga & Spiritual Meditation		
Outdoor Games Tables-Pingpong, Checkers & Chess		
Seating Areas With Unique Place Making		
<b>Open Space Trails Phase 8 and Phase 9 (Queensville)</b>		
Trail Heads (5)		
2.4M Wide Bridge	22	
2.4M Wide Boardwalk	100	
Trail Development - Limestone - Ph 8	700	
Trail Development - Asphalt - Ph 8	250	
Trail Development - Limestone - Ph 9	200	
Trail Development - Asphalt Ph 9	100	
<b>Active Transportation ROW</b>		
Active Transportation ROW	715	
<b>Phase 8/9- Neighborhood Park - Block 93</b>		
		2.18
Junior/Senior Playground		
Furniture		
Lighting		
Planting (trees, shrubs, & sod)		
Pathways, Paving & Curbing		
Signage		
Shade Structure		
<b>Open Space Trails Phase 7</b>		
Trail Heads (10)		
2.4M Wide Bridge	22	
2.4M Wide Boardwalk	100	
Trail Development - Limestone	1,350	
Trail Development - Asphalt	450	
<b>Active Transportation ROW</b>		
Active Transportation ROW - Multi Use Path	2,575	
<b>Phase 7 Community Park</b>		
		3.55
Junior/Senior Playground		
Senior Lit/Irrigated Baseball Diamond		
Shade Structure		
Signage		
Planting (trees, shrubs, & sod)		
Pathways, Paving & Curbing		
Furniture		
<b>Phase 7 Neighbourhood Park</b>		
		1.62
Junior/Senior Playground		
Full Lit Multi Use Court		
Shade Structure		
Planting (trees, shrubs, & sod)		
Pathways, Paving & Curbing		
Furniture		
Signage		

Park Development and Amenities	Linear Metres	Acres
<b>Minto / Valmadera</b>		
<b>Phase 2 - Neighborhood Park</b>		3.90
Junior/Senior Playground		
Half Court Basketball		
Shade Structure		
Planting (trees, shrubs, & sod)		
Pathways, Paving & Curbing		
Furniture		
Signage		
Teaching Garden		
<b>Open Space Trails Phase 7</b>		
Trail Heads (4)		
2.4M Wide Bridge	22	
Trail Development - Asphalt	250	
<b>Active Transportation</b>		
Multi Use Path	200	
<b>MOUNT ALBERT</b>		
<b>Beaverbrook-Averton (Phase 3)</b>		
<b>Open Space Trails</b>		
Trail Heads (2)		
Trail Development - Limestone	350	
2.0M Wide Boardwalk	150	
<b>Oxford Homes - Cupples Farm Park</b>		
<b>Phase 2 &amp; 3 - Neighborhood Park Park Development (2.82 Acres)</b>		
Junior/Senior Playground		2.82
Sensory Garden		
Shade Structure		
Planting (trees, shrubs, & sod)		
Pathways, Paving & Curbing		
Furniture		
Signage		
<b>Open Space Trails</b>		
Trail Heads (4)		
3.0M Wide Bridge	22	
Trail Development - Limestone	1,200	
Trail Development (Mount Albert Road Underpass)		
<b>Active Transportation</b>		
Multi Use Path	1,100	
<b>HOLLAND LANDING (EAST)</b>		
<b>Valleybrook</b>		
<b>Phase 1- Block 323</b>		
Park Development (3.07 Acres)		3.07
<b>Phase 1- Block 326</b>		
Park Development (1.13 Acres)		1.13
Shade Structure		
Planting (trees, shrubs, & sod)		
Pathways, Paving & Curbing		
Signage		
Furniture		

Park Development and Amenities	Linear Metres	Acres
<b>Phase 2- Block 187B</b>		
Park Development (1.69 Acres)		1.69
Open Play Space		
Pathways, Paving & Curbing		
Jr/Sr Playground		
Shade Structure		
Planting (trees, shrubs, & sod)		
Signage		
Furniture		
<b>Open Space Trails</b>		
Trail Heads (5)		
3.0M Wide Bridge	22	
2.4M Wide Boardwalk	650	
Trail Development - Limestone	1,110	
Trail Development - Asphalt	250	
<b>Tricap</b>		
<b>Neighborhood Park</b>		
Park Development (2.80 Acres)		2.80
Furniture		
1/2 Court Basketball		
Pathways, Paving & Curbing		
Jr/Sr Playground		
Shade Structure		
Planting (trees, shrubs, & sod)		
Signage		
<b>Open Space Trails</b>		
Trail Heads (2)		
Trail Development - Limestone	300	
3M Bridge	12	
<b>HOLLAND LANDING (WEST)</b>		
<b>Kerbel - Ridge View Park Phase 1</b>		
<b>Open Space Trails</b>		
1.8M Bridge		
Trail Development (805 M - Limestone)	805	
<b>Holl &amp; Green (Mannington)</b>		
<b>Open Space Trails - Phase 2 Woodlot</b>		
Trail Heads (2)		
Trail Development - Limestone	250	
Trail Development - Asphalt	250	
<b>SHARON WEST</b>		
<b>Elderbank (Great Gulf, Delmark)</b>		
<b>Open Space Trails - Phase 3 Woodlot</b>		
Trail Heads (3)		
Trail Development - Limestone	500	
Trail Development - Asphalt	120	
<b>Sundial (Dorzil)</b>		
<b>Open Space Trails (1030 lin. M)</b>		
Trail Heads (1)		
Trail Development (1,030 M - Limestone)	500	
<b>Sharonvit - Manor Hampton Park</b>		
<b>Open Space Trails (265 lin. M)</b>		
Trail Heads (1)		
Trail Development (130 M - Asphalt)	130	

Park Development and Amenities	Linear Metres	Acres
<b>SPA18-10 19086 Leslie Street</b>		
<b>Active Transportation</b>		
Multi Use Path	350	
<b>SHARON SOUTH</b>		
<b>Acorn</b>		
<b>Phase 2 &amp; 3 - Neighborhood Park (Trail Heads)</b>		
Park Development (0.65 Acres)		0.65
Furniture		
Lighting		
Fitness Equipment		
Pathways, Paving & Curbing		
Planting (trees, shrubs, & sod)		
<b>Open Space Trails</b>		
Trail Heads (4)		
Trail Development - Limestone	275	
Trail Development - Asphalt	520	
<b>Menkes</b>		
<b>Phase 2- Block 167</b>		
Park Development (3.41 Acres)		3.41
Furniture		
Pathways, Paving & Curbing		
Junior/Senior Playground		
Shade Structure		
Planting (trees, shrubs, & sod)		
Signage		
1/2 Court Basketball		
<b>Open Space Trails (230 lin. M)</b>		
Trail Heads (4)		
3.0M Wide Bridge	22	
Trail Development - Limestone	300	
Trail Development - Asphalt	150	
<b>Active Transportation</b>		
Multi Use Path	1,000	

Park Development and Amenities	Linear Metres	Acres
<b>Green Lane Secondary Plan - 19T20201</b>		
<b>Block 145</b>		2.94
Furniture		
Pathways, Paving & Curbing		
Junior/Senior Playground		
Shade Structure		
Planting (trees, shrubs, & sod)		
Signage		
Community Garden		
<b>Open Space Trails</b>		
Trail Heads (4)		
Trail Development - Limestone	1,000	
Trail Development - Asphalt	250	
<b>Total Neighbourhood Parks &amp; Facilities:</b>	<b>18,644.00</b>	<b>31.07</b>
<b>TOWN-WIDE PARKS</b>		
<b>Health &amp; Active Living Plaza</b>		
Park Development (7.86 Acres)		7.86
Premier Artificial Soccer Turf- Lit		
Senior Baseball Field- Lit		
Skate Zone		
Jr/Sr Accessible Playground With Rubber Surface		
Splash Pad		
Public Realm L&scape Event Area & Pavilion		
<b>Civic Centre Precinct</b>		
Performance & Events Space (5.3 Acres)		5.30
Outdoor Skating Rink (Pad)		
<b>Total Town-wide Parks &amp; Facilities:</b>		<b>13.16</b>





**B.5 OUTDOOR RECREATION  
SCHEDULE 3**

**Residential Cashflow and Development Charge Calculation**

Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL
<b>Population Growth in New Units</b>	<b>1,834</b>	<b>1,921</b>	<b>2,012</b>	<b>2,108</b>	<b>2,214</b>	<b>2,318</b>	<b>2,426</b>	<b>2,541</b>	<b>2,660</b>	<b>2,909</b>	<b>22,943</b>
<b>Opening Balance</b>	0.00	-5,446.85	-10,411.94	-20,238.71	-18,412.09	-16,005.01	-13,276.77	-10,204.76	-8,480.26	-4,632.31	
<b>Residential Funding Requirements</b>											
Annual Expenditures (\$000)	8,933.52	8,747.82	13,747.82	3,036.98	3,036.98	3,036.98	3,036.98	4,536.98	3,036.98	3,036.98	54,188.0
Inflated Annual Expenditures at 2% per annum (\$000)	8,933.52	8,922.77	14,303.23	3,222.87	3,287.33	3,353.07	3,420.14	5,211.57	3,558.31	3,629.47	57,842.3
Borrowing Costs - Not Inflated (\$000)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
<b>Annual Development Charge Revenue</b>											
Development Charge Receipts	3,486.80	3,958.08	4,477.22	5,050.48	5,695.30	6,082.08	6,492.77	6,936.55	7,406.64	8,261.96	57,847.9
Interest on Opening Balance <sup>(1)</sup>	0.00	-0.27	-0.52	-1.01	-0.92	-0.80	-0.66	-0.51	-0.42	-0.23	(5.4)
Interest on In-Year Transactions <sup>(1)</sup>	-0.14	-0.12	-0.25	0.02	0.03	0.03	0.04	0.02	0.05	0.06	(0.3)
<b>Total Revenue</b>	<b>3,486.67</b>	<b>3,957.68</b>	<b>4,476.46</b>	<b>5,049.49</b>	<b>5,694.40</b>	<b>6,081.32</b>	<b>6,492.14</b>	<b>6,936.07</b>	<b>7,406.26</b>	<b>8,261.79</b>	<b>57,842.3</b>
<b>Closing Balance</b>	-5,446.85	-10,411.94	-20,238.71	-18,412.09	-16,005.01	-13,276.77	-10,204.76	-8,480.26	-4,632.31	0.00	
<b>Outdoor Recreation Adjusted Development Charge:</b>	<b>\$2,376.50 /capita</b>										
<sup>(1)</sup> Assumes: Interest of 2.5%, Borrowing of 5%											

## B.5 Public Works

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The Roads Operations department is responsible for the maintenance of the Town's transportation infrastructure, including roads, sidewalks, bike lanes and streetlights.

### Schedule 1: Historic Inventory of Capital Assets

The Public Works 15-year historic inventory of capital assets includes 22,551 square feet of building space at the various facilities. The combined building and yard space is valued at \$7.0 million. Roads operation and maintenance as well as the water department is supported by numerous vehicles and important equipment, which are valued at \$6.5 million.

The total assets for Public Works amount to \$13.5 million in 2022, with an average of \$11.7 million over the historical 15-year period (2008-2022), or \$343.09 per capita. This cost is then applied to the anticipated growth in population (22,501) and employment (5,129) over the next ten years. The resulting maximum eligible amount of \$9.5 million represents the maximum amount that may be included in the calculation of Development Charges in this study.

### Schedule 2: Development Charge Capital Program

The capital program for Public Works includes several new vehicles and pieces of equipment, as well as the recovery of a negative reserve fund balance.

A post period deduction of \$680,000 has been made as it exceeds the maximum eligible amount and will be recovered under future development charge studies. The remaining \$5.9 million will be recovered by development charges during the ten-year planning period. The \$5.9 million is allocated between residential (\$4.9 million), retail (\$0.3 million), and non-retail (\$0.8 million) sectors. This results in the following unadjusted development charges, prior to cash flow analysis:

Residential: \$211.85 / capita

Retail: \$0.49 / square foot of GFA

Non-Retail: \$0.28 / square foot of GFA

### Schedule 3: Cash Flow and Development Charge Calculation

The cash flow analysis shown on Schedule 3 illustrates the impact of the timing of anticipated capital expenditures and likely revenue generated from future development charges. Inflation on capital project costs and the available reserve fund balance is considered, as well as any interest earned or incurred on future balances.

After cash flow considerations, the development charges have been adjusted as follows:

	<b>Prior to Cash Flow Consideration</b>	<b>After Cash Flow Consideration</b>
Residential	\$211.85 / capita	\$217.11 / capita
Retail	\$0.49 / square foot	\$0.51 / square foot
Non-Retail	\$0.28 / square foot	\$0.28 / square foot



**B.5 PUBLIC WORKS  
SCHEDULE 1  
Historic Inventory of Capital Assets**

Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Unit Cost	Service Level
Residential Population	21,620	21,901	22,185	22,473	22,902	23,339	23,784	24,238	24,700	26,588	28,621	30,809	33,165	35,700	37,425		
Non-Residential Population	6,578	6,830	7,109	7,421	7,581	7,752	7,934	8,128	8,334	8,445	8,559	8,675	8,794	8,916	9,312		

<b>Buildings (square feet)</b>																<b>(\$/sq.ft.)</b>	<b>(\$/cap+emp)</b>
Salt & Sand Dome	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	15,000	15,000	100	
Coverall	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	55	
Fleet Maintenance Building	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	-	-		
Roads Operation Trailer	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	-	-		
CPRC Operation Trailer	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	-	-		
Water / Wastewater Storage Unit	960	960	960	960	960	960	960	960	960	960	960	960	960	-	-		
Roads Shipping Containers	1,280	1,280	1,280	1,280	1,280	1,280	1,280	1,280	1,280	1,280	1,280	1,280	1,280	-	-		
Operations Component of Civic Centre	951	951	951	951	951	951	951	951	951	951	951	951	951	951	951	500	
Ontario Loft Administrative Space	-	-	-	-	-	-	-	-	3,600	3,600	3,600	3,600	3,600	-	-		
Roads Coverall	-	-	-	-	-	-	-	-	-	-	-	-	-	2,700	2,700	55	
Greenhouse	-	-	-	-	-	-	-	-	-	-	-	-	-	1,200	1,200	125	
<b>Total (sq.ft.)</b>	<b>25,891</b>	<b>25,891</b>	<b>25,891</b>	<b>25,891</b>	<b>25,891</b>	<b>25,891</b>	<b>25,891</b>	<b>25,891</b>	<b>29,491</b>	<b>29,491</b>	<b>29,491</b>	<b>29,491</b>	<b>29,491</b>	<b>22,551</b>	<b>22,551</b>		
<b>Total (\$000)</b>	<b>\$1,724.0</b>	<b>\$1,724.0</b>	<b>\$1,724.0</b>	<b>\$1,724.0</b>	<b>\$1,724.0</b>	<b>\$1,724.0</b>	<b>\$1,724.0</b>	<b>\$1,724.0</b>	<b>\$1,724.0</b>	<b>\$1,724.0</b>	<b>\$1,724.0</b>	<b>\$1,724.0</b>	<b>\$1,724.0</b>	<b>\$2,422.5</b>	<b>\$2,422.5</b>		
<b>Service Level (\$ / capita + employee)</b>	<b>\$61.1</b>	<b>\$60.0</b>	<b>\$58.9</b>	<b>\$57.7</b>	<b>\$56.6</b>	<b>\$55.5</b>	<b>\$54.4</b>	<b>\$53.3</b>	<b>\$52.2</b>	<b>\$49.2</b>	<b>\$46.4</b>	<b>\$43.7</b>	<b>\$41.1</b>	<b>\$54.3</b>	<b>\$51.8</b>		<b>\$53.1</b>

<b>Land (acres)</b>																<b>(\$/acre)</b>	<b>(\$/cap+emp)</b>
Public Works Yard	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	\$1,500,000	
<b>Total (acres)</b>	<b>3.05</b>	<b>3.05</b>	<b>3.05</b>	<b>3.05</b>	<b>3.05</b>	<b>3.05</b>	<b>3.05</b>	<b>3.05</b>	<b>3.05</b>	<b>3.05</b>	<b>3.05</b>	<b>3.05</b>	<b>3.05</b>	<b>3.05</b>	<b>3.05</b>		
<b>Total (\$000)</b>	<b>\$4,575.0</b>	<b>\$4,575.0</b>	<b>\$4,575.0</b>	<b>\$4,575.0</b>	<b>\$4,575.0</b>	<b>\$4,575.0</b>	<b>\$4,575.0</b>	<b>\$4,575.0</b>	<b>\$4,575.0</b>	<b>\$4,575.0</b>	<b>\$4,575.0</b>	<b>\$4,575.0</b>	<b>\$4,575.0</b>	<b>\$4,575.0</b>	<b>\$4,575.0</b>		
<b>Service Level (\$ / capita + employee)</b>	<b>\$162.2</b>	<b>\$159.2</b>	<b>\$156.2</b>	<b>\$153.0</b>	<b>\$150.1</b>	<b>\$147.2</b>	<b>\$144.2</b>	<b>\$141.4</b>	<b>\$138.5</b>	<b>\$130.6</b>	<b>\$123.1</b>	<b>\$115.9</b>	<b>\$109.0</b>	<b>\$102.5</b>	<b>\$97.9</b>		<b>\$135.4</b>



**B.5 PUBLIC WORKS  
SCHEDULE 1  
Historic Inventory of Capital Assets**

Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Unit Cost	Service Level
Residential Population	21,620	21,901	22,185	22,473	22,902	23,339	23,784	24,238	24,700	26,588	28,621	30,809	33,165	35,700	37,425		
Non-Residential Population	6,578	6,830	7,109	7,421	7,581	7,752	7,934	8,128	8,334	8,445	8,559	8,675	8,794	8,916	9,312		

Vehicles and Equipment (#)																(\$/unit)	(\$/cap+emp)	
Grader	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$380,000	
Frontend Loader	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$330,000	
Sweeper for Frontend Loader	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$40,000	
Backhoe Tractor	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$220,000	
Single Axle Snow plow	4	4	4	4	4	4	5	5	5	5	4	4	4	4	4	4	\$380,000	
Tandem Axle Snow plow	1	1	1	1	1	1	1	1	1	1	2	2	2	2	2	2	\$550,000	
Pickup Truck	2	2	2	2	2	2	2	2	2	3	3	3	3	3	3	4	\$90,000	
Cargo Van	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	-	\$0	
1.5T Dump Truck	1	1	1	1	1	1	2	2	2	2	3	3	3	3	3	3	\$120,000	
Brush Chipper	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$125,000	
Steamer	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$21,000	
1.5 Ton Roller with Trailer	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$60,500	
John Deere 3520 c/w attach	1	1	1	1	1	1	1	-	-	-	1	1	1	1	1	1	\$70,000	
Trackless Sidewalk Plow	1	1	1	1	1	1	1	2	2	2	2	2	2	2	2	2	\$180,000	
Asphalt Hot Box	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$60,000	
Leaf Sucker	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	\$10,000	
3/4T Pick up with v plow	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$105,000	
Sand/Salt Spreader	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	-	\$0	
Garage Hoist	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$75,000	
Sidewalk Grinder (trackless)	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	\$60,000	
Hydro seeder	-	-	-	-	1	1	-	-	-	-	1	1	1	1	1	1	\$32,000	
Snow plow for frontend loader	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$18,000	
Fuel System	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	-	\$0	
Tandem Trailer, Flat deck Utility	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1	\$13,100	
Trailer, Enclosure tandem	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$14,000	
Trailer, Hyd. Dump	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$15,000	
Trailer, Road Closure	-	-	-	-	-	-	-	-	-	-	-	-	2	2	2	2	\$6,500	
Large Volume Snow Blower	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$37,200	
Roadside Blvd Tractor Mower	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$247,000	
Engineering Inspector SUV	-	-	-	-	-	-	-	-	-	-	-	1	2	2	2	2	\$65,000	
Water, Pick up Truck 4x4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	\$90,000	
Water, 3/4 Ton Truck 4x4	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$105,000	
Water, 1 Ton Truck, service body	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	\$0	
Water, Van	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	2	\$95,000	
Water, Valve Exerciser/Vac Trailer	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	\$15,000	
Water Pump	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$2,500	
Water, Trailer and Trench box	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$14,000	
Water, Trailer and Generator	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	\$16,500	
<b>Total (#)</b>	<b>33</b>	<b>34</b>	<b>34</b>	<b>36</b>	<b>37</b>	<b>38</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>41</b>	<b>41</b>	<b>44</b>	<b>46</b>	<b>46</b>	<b>50</b>			
<b>Total (\$000)</b>	<b>\$4,564.2</b>	<b>\$4,639.2</b>	<b>\$4,639.2</b>	<b>\$4,709.2</b>	<b>\$4,741.2</b>	<b>\$4,756.2</b>	<b>\$5,240.7</b>	<b>\$5,350.7</b>	<b>\$5,350.7</b>	<b>\$5,440.7</b>	<b>\$5,837.6</b>	<b>\$5,931.6</b>	<b>\$6,009.6</b>	<b>\$6,009.6</b>	<b>\$6,478.8</b>			
<b>Service Level (\$ / capita + employee)</b>	<b>\$161.86</b>	<b>\$161.47</b>	<b>\$158.36</b>	<b>\$157.53</b>	<b>\$155.54</b>	<b>\$152.98</b>	<b>\$165.23</b>	<b>\$165.32</b>	<b>\$161.98</b>	<b>\$155.30</b>	<b>\$157.01</b>	<b>\$150.23</b>	<b>\$143.23</b>	<b>\$134.70</b>	<b>\$138.62</b>		<b>\$154.62</b>	



**B.5 PUBLIC WORKS  
SCHEDULE 1  
Historic Inventory of Capital Assets**

Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Unit Cost	Service Level
Residential Population	21,620	21,901	22,185	22,473	22,902	23,339	23,784	24,238	24,700	26,588	28,621	30,809	33,165	35,700	37,425		
Non-Residential Population	6,578	6,830	7,109	7,421	7,581	7,752	7,934	8,128	8,334	8,445	8,559	8,675	8,794	8,916	9,312		

Summary of All Assets																(\$/cap+emp)	
Total (\$000)	\$10,863.2	\$10,938.2	\$10,938.2	\$11,008.2	\$11,040.2	\$11,055.2	\$11,539.7	\$11,649.7	\$11,649.7	\$11,739.7	\$12,136.6	\$12,230.6	\$12,308.6	\$13,007.1	\$13,476.3		\$11,705.4
Service Level (\$ / capita + employee)	\$385.2	\$380.7	\$373.4	\$368.2	\$362.2	\$355.6	\$363.8	\$359.9	\$352.7	\$335.1	\$326.4	\$309.8	\$293.4	\$291.5	\$288.3		\$343.1

<b>Maximum Eligible Amount 2023-2032</b>	
15 Year Average Services Level 2008-2022	\$343.09
Forecast Population Growth 2023-2032	22,501
Forecast Employment Growth 2023-2032	5,129
Less: Excess Capacity	\$0
<b>Maximum Eligible Amount</b>	<b>\$9,479,400</b>



**B.5 PUBLIC WORKS  
SCHEDULE 2  
Development Charge Capital Program**

Project Description	Timing	Estimated Project Cost	LESS:		Total DC Eligible Cost	CAPITAL PROGRAM FUNDING			COST ALLOCATION		
			Alternative Funding Sources	Benefit to Existing Share		Existing Reserve Fund Balance	Post Period Benefit 2033+	Current Planning Period 2023-2032	Residential	Retail	Non-Retail
<b>Public Works</b>									<b>82%</b>	<b>5%</b>	<b>13%</b>
Recovery of negative DC reserve fund balance	2023	\$844,340	\$0	\$0	\$844,340	\$0	\$0	\$844,340	\$692,359	\$42,217	\$109,764
<b>Vehicles</b>											
1 6 Ton single axle plow	2025	\$320,000	\$0	\$0	\$320,000	\$0	\$0	\$320,000	\$262,400	\$16,000	\$41,600
2 6 Ton single axle plow	2029	\$320,000	\$0	\$0	\$320,000	\$0	\$0	\$320,000	\$262,400	\$16,000	\$41,600
3 6 Ton single axle plow	2031	\$320,000	\$0	\$0	\$320,000	\$0	\$0	\$320,000	\$262,400	\$16,000	\$41,600
4 6 Ton single axle plow	2035	\$320,000	\$0	\$0	\$320,000	\$0	\$320,000	\$0	\$0	\$0	\$0
5 Sidewalk plows & attachments	2024	\$180,000	\$0	\$0	\$180,000	\$0	\$0	\$180,000	\$147,600	\$9,000	\$23,400
6 Sidewalk plows & attachments	2027	\$180,000	\$0	\$0	\$180,000	\$0	\$0	\$180,000	\$147,600	\$9,000	\$23,400
7 Sidewalk plows & attachments	2030	\$180,000	\$0	\$0	\$180,000	\$0	\$0	\$180,000	\$147,600	\$9,000	\$23,400
8 Sidewalk plows & attachments	2033	\$180,000	\$0	\$0	\$180,000	\$0	\$180,000	\$0	\$0	\$0	\$0
9 Sidewalk plows & attachments	2036	\$180,000	\$0	\$0	\$180,000	\$0	\$180,000	\$0	\$0	\$0	\$0
10 Small Articulating Loader	2025	\$245,000	\$0	\$0	\$245,000	\$0	\$0	\$245,000	\$200,900	\$12,250	\$31,850
11 Digital message trailer (2)	2025	\$70,000	\$0	\$0	\$70,000	\$0	\$0	\$70,000	\$57,400	\$3,500	\$9,100
12 Digital message trailer (2)	2029	\$70,000	\$0	\$0	\$70,000	\$0	\$0	\$70,000	\$57,400	\$3,500	\$9,100
13 1 ton Dump Truck and Plow	2028	\$120,000	\$0	\$0	\$120,000	\$0	\$0	\$120,000	\$98,400	\$6,000	\$15,600
14 Supervisory vehicle	2028	\$90,000	\$0	\$0	\$90,000	\$0	\$0	\$90,000	\$73,800	\$4,500	\$11,700
15 Sign Maintenance Truck	2026	\$220,000	\$0	\$0	\$220,000	\$0	\$0	\$220,000	\$180,400	\$11,000	\$28,600
16 3 yd Loader	2030	\$420,000	\$0	\$0	\$420,000	\$0	\$0	\$420,000	\$344,400	\$21,000	\$54,600
17 Compact loader	2027	\$230,000	\$0	\$0	\$230,000	\$0	\$0	\$230,000	\$188,600	\$11,500	\$29,900
18 Skid steer and trailer	2029	\$145,000	\$0	\$0	\$145,000	\$0	\$0	\$145,000	\$118,900	\$7,250	\$18,850
19 Trailer	2026	\$10,000	\$0	\$0	\$10,000	\$0	\$0	\$10,000	\$8,200	\$500	\$1,300
20 Mini-excavator and trailer	2026	\$195,000	\$0	\$0	\$195,000	\$0	\$0	\$195,000	\$159,900	\$9,750	\$25,350
21 Road Weather Information Station (x2)	2026	\$65,000	\$0	\$0	\$65,000	\$0	\$0	\$65,000	\$53,300	\$3,250	\$8,450
22 Garage lifts and maint. equip	2026	\$130,000	\$0	\$0	\$130,000	\$0	\$0	\$130,000	\$106,600	\$6,500	\$16,900
23 Service Vehicle W&WW	2024	\$85,000	\$0	\$0	\$85,000	\$0	\$0	\$85,000	\$69,700	\$4,250	\$11,050
24 Service Vehicle W&WW	2025	\$90,000	\$0	\$0	\$90,000	\$0	\$0	\$90,000	\$73,800	\$4,500	\$11,700
25 Service Vehicle W&WW	2028	\$90,000	\$0	\$0	\$90,000	\$0	\$0	\$90,000	\$73,800	\$4,500	\$11,700
26 Service Vehicle W&WW	2032	\$90,000	\$0	\$0	\$90,000	\$0	\$0	\$90,000	\$73,800	\$4,500	\$11,700
27 Valve Exerciser and truck W&WW	2025	\$145,000	\$0	\$0	\$145,000	\$0	\$0	\$145,000	\$118,900	\$7,250	\$18,850
28 Valve Exerciser and truck W&WW	2030	\$145,000	\$0	\$0	\$145,000	\$0	\$0	\$145,000	\$118,900	\$7,250	\$18,850
29 Vac Truck Split between Roads and W&WW	2030	\$650,000	\$0	\$0	\$650,000	\$0	\$0	\$650,000	\$533,000	\$32,500	\$84,500
<b>Equipment</b>											
30 Miscellaneous equipment	2023-2032	\$178,000	\$0	\$0	\$178,000	\$0	\$0	\$178,000	\$145,960	\$8,900	\$23,140
31 Fleet management software	2023-2032	\$100,000	\$0	\$0	\$100,000	\$0	\$0	\$100,000	\$82,000	\$5,000	\$13,000
<b>Total Public Works</b>		<b>\$6,607,340</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,607,340</b>	<b>\$0</b>	<b>\$680,000</b>	<b>\$5,927,340</b>	<b>\$4,860,419</b>	<b>\$296,367</b>	<b>\$770,554</b>

Maximum Eligible Amount

\$9,479,400



**B.5 PUBLIC WORKS  
SCHEDULE 2  
Development Charge Capital Program**

<b>Residential Development Charge Calculation</b>	
Residential Share of 2023-2032 Discounted Growth Related Capital Program	\$4,860,419
10 Year Population Growth in New Units	22,943
Development Charge Per Capita	<b>\$211.85</b>
<b>Retail Non-Residential Development Charge Calculation</b>	
Retail Share of 2023-2032 Discounted Growth Related Capital Program	\$296,367
10 Year Growth in Retail Gross Floor Area (Sq.ft.)	601,202
Development Charge Per Square Foot	<b>\$0.49</b>
<b>Non-Retail Non-Residential Development Charge Calculation</b>	
Non-Retail Share of 2023-2032 Discounted Growth Related Capital Program	\$770,554
10 Year Growth in Non-Retail Gross Floor Area (Sq.ft.)	2,790,090
Development Charge Per Square Foot	<b>\$0.28</b>





**B.7 PUBLIC WORKS  
SCHEDULE 3  
PAGE 1**

**Residential Cashflow and Development Charge Calculation**

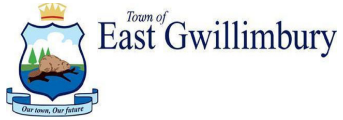
Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL
<b>Population Growth in New Units</b>	1,834	1,921	2,012	2,108	2,214	2,318	2,426	2,541	2,660	2,909	22,943
<b>Opening Balance</b>	0.00	-396.62	-279.94	-636.88	-739.22	-607.54	-348.70	-275.28	-981.77	-639.32	
<b>Residential Funding Requirements</b>											
Annual Expenditures (\$000)	715.15	240.10	736.20	531.20	359.00	268.80	461.50	1,166.70	285.20	96.60	4,860.4
Inflated Annual Expenditures at 2% per annum (\$000)	715.15	244.90	765.94	563.71	388.59	296.77	519.72	1,340.17	334.15	115.44	5,284.5
<b>Annual Development Charge Revenue</b>											
Development Charge Receipts	318.54	361.60	409.03	461.40	520.30	555.64	593.16	633.70	676.65	754.79	5,284.8
Interest on Opening Balance <sup>(1)</sup>	0.00	-0.02	-0.01	-0.03	-0.04	-0.03	-0.02	-0.01	-0.05	-0.03	(0.2)
Interest on In-Year Transactions <sup>(1)</sup>	-0.01	0.00	-0.01	-0.00	0.00	0.00	0.00	-0.02	0.00	0.01	(0.0)
<b>Total Revenue</b>	318.53	361.58	409.00	461.36	520.27	555.61	593.14	633.67	676.60	754.76	5,284.5
<b>Closing Balance</b>	-396.62	-279.94	-636.88	-739.22	-607.54	-348.70	-275.28	-981.77	-639.32	0.00	
<b>Public Works Adjusted Development Charge:</b>	<b>\$217.11 /capita</b>										
<sup>(1)</sup> Assumes: Interest of 2.5%, Borrowing of 5%											



**B.7 PUBLIC WORKS  
SCHEDULE 3  
PAGE 2**

**Retail Cashflow and Development Charge Calculation**

Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL
Growth in Sq Ft of Retail GFA	51,280	52,958	54,690	56,479	56,040	57,801	59,618	61,491	63,424	87,422	601,202
<b>Opening Balance</b>	0.00	-22.83	-14.50	-35.26	-40.79	-33.76	-19.53	-17.21	-63.15	-45.88	
<b>Non-Residential Funding Requirements</b>											
Annual Expenditures (\$000)	43.61	14.64	44.89	32.39	21.89	16.39	28.14	71.14	17.39	5.89	296.4
Inflated Annual Expenditures at 2% per annum (\$000)	43.61	14.93	46.70	34.37	23.69	18.10	31.69	81.72	20.38	7.04	322.2
<b>Annual Development Charge Revenue</b>											
Development Charge Receipts	20.78	23.26	25.94	28.84	30.73	32.33	34.01	35.78	37.64	52.93	322.2
Interest on Opening Balance <sup>(1)</sup>	0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	(0.0)
Interest on In-Year Transactions <sup>(1)</sup>	-0.00	0.00	-0.00	-0.00	0.00	0.00	0.00	-0.00	0.00	0.00	(0.0)
Total Revenue	20.78	23.26	25.94	28.84	30.73	32.33	34.01	35.78	37.64	52.92	322.2
<b>Closing Balance</b>	-22.83	-14.50	-35.26	-40.79	-33.76	-19.53	-17.21	-63.15	-45.88	0.00	
<b>Public Works Adjusted Development Charge:</b>	<b>\$0.51 /sq.ft. of GFA</b>										
(1) Assumes: Interest of 2.5%, Borrowing of 5%											



**B.7 PUBLIC WORKS  
SCHEDULE 3  
PAGE 3**

**Non-Retail Cashflow and Development Charge Calculation**

Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL
<b>Growth in Sq Ft of Non-Retail GFA</b>	221,402	233,391	246,039	259,385	256,473	269,584	283,379	297,891	313,160	409,385	2,790,090
<b>Opening Balance</b>	0.00	-63.31	-44.95	-101.26	-116.72	-99.86	-62.78	-54.97	-170.72	-119.99	
<b>Non-Residential Funding Requirements</b>											
Annual Expenditures (\$000)	113.38	38.06	116.71	84.21	56.91	42.61	73.16	184.96	45.21	15.31	770.6
Inflated Annual Expenditures at 2% per annum (\$000)	113.38	38.83	121.43	89.37	61.61	47.05	82.39	212.47	52.98	18.30	837.8
<b>Annual Development Charge Revenue</b>											
Development Charge Receipts	50.07	57.20	65.12	73.92	78.47	84.13	90.21	96.72	103.71	138.29	837.8
Interest on Opening Balance <sup>(1)</sup>	0.00	-0.00	-0.00	-0.01	-0.01	-0.00	-0.00	-0.00	-0.01	-0.01	(0.0)
Interest on In-Year Transactions <sup>(1)</sup>	-0.00	0.00	-0.00	-0.00	0.00	0.00	0.00	-0.00	0.00	0.00	(0.0)
<b>Total Revenue</b>	50.06	57.19	65.12	73.91	78.47	84.13	90.20	96.72	103.71	138.29	837.8
<b>Closing Balance</b>	-63.31	-44.95	-101.26	-116.72	-99.86	-62.78	-54.97	-170.72	-119.99	-0.00	
<b>Public Works Adjusted Development Charge:</b>	<b>\$0.28 /sq.ft. of GFA</b>										
<sup>(1)</sup> Assumes: Interest of 2.5%, Borrowing of 5%											



# Appendix C – Engineering Services



Town of East Gwillimbury

# Engineering Services

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The Town's Engineering and Public Works department is responsible for the design and construction of the Town's roads, water distribution and wastewater collection system.

This appendix provides the detailed analysis that was completed to establish the Development Charge (DC) rates for each of the engineering services provided by the Town included in the DC regime. The engineering service categories are discussed in the following order.

- Appendix C.1      Roads and Related
- Appendix C.2      Water Services
- Appendix C.3      Wastewater Services

The infrastructure required to service new Town-wide development outlined in this study is based on draft Transportation, Water and Wastewater master plans that are scheduled to be approved by Council in the next few months. The capital program details, including project specifications, costs, timing and benefit to the existing community allocations are sourced from these studies.

As allowed under the Development Charges Act, the engineering services capital programs based on servicing needs from 2023 - 2051 to match the planning period used in the Master Plans.

## C.1 Roads and Related Services

The Roads and related services 15-year historic inventory of capital assets is shown on Schedule 1. The Roads department operates out of the Operations Centre. The total value of the roads portion of the Operations Centre and acreage is \$19.1 million. The total value of the Town's road infrastructure is captured, including linear metres of roads and sidewalks, the number of streetlights, bridges and culverts as well as the ongoing recovery of completed growth-related works. The Town has 268 linear kilometres of roads and more than 125 linear kilometres of sidewalks that have a combined value of \$764.1 million. Throughout East Gwillimbury, there are almost 3,900 streetlights valued at \$39.9 million and the 33 bridges and culverts are worth \$52.7 million.

The total value of all roads and related assets at the end of 2022 was \$875.8 million, producing an average of \$732.9 million over the preceding 15-year period (2008-2022), or \$21,301.1 per capita and employee. When multiplied by the forecast population growth in new units (91,175) and employment growth (28,301) over the longer term planning period to 2051, a maximum eligible amount of \$2.5 billion is produced. This represents the maximum value of growth-related road work that may be funded through development charges during the planning period from 2023 to 2051.

Schedule 2 details the growth related capital program for the roads and related services. The program includes items such as a share of the Health and Active Living Plaza, new and enhanced or expanded roads, sidewalks, streetlights, bicycle lanes, and other miscellaneous area improvements and pre-construction plans. The project details, growth-related shares and cost allocations were provided by HDR Inc. as part of the Town's update to the Transportation Master Plan (currently ongoing). The total roads and related capital program is \$363.5 million and was designed to accommodate growth in East Gwillimbury, connect new and future communities, and facilitate the development and completion of the Town-wide road network.

Of the total costs, \$90.8 million, or 25 per cent is determined to benefit the existing community. This is based on assumptions provided by the Town's master plan consultants and reflects costs related to rehabilitation of existing assets, costs for the reconstruction of existing roads that need to be built to a higher standard to accommodate traffic growth, works that have a benefit to existing population and shares of costs for active transportation networks that traverse areas with minimal anticipated growth.

The capital program is also reduced by the available reserve fund balance of \$13.2 million. It has been further reduced by \$8.5 million post-period benefit costs. The costs eligible for funding through DCs between 2023 and 2051 total \$237.5 million.

The allocation of costs between the residential and non-residential sectors is based on the shares of growth during the planning period associated with both sectors (population growth in new units : employment growth). This results in allocations of 77 per cent of costs to the residential sector and 23 per cent to the non-residential sector.

The non-residential share of capital costs is further allocated to the retail and non-retail (industrial and office/institutional) sectors for the purposes of calculating the development charge. The costs are allocated to both sectors using ITE Trip Generation rates.

Trip Generation rates are based on the number of trips generated by specific types of developments and industries. The trip generation rate is the number of trips (all types) resulting from a specific land use over a given period of time. For the purposes of the DC study, they are expressed as a number of one way trips during the peak hours per 1,000 square feet of non-residential building space. For this study, an average of the morning and afternoon peak hour rates was estimated by sector. Consistent with industry best practice, the retail trip rates were reduced by 20 per cent, which represents ‘pass-by’ trips, or trips generated by another sector (such as office) that are intersected by a retail use. Based on this analysis, the allocation of the non-residential costs for roads and related servicing are as follows:

<b>Non-Residential Category</b>	<b>Allocation of DC Eligible Costs</b>
Retail	51%
Non-Retail (Industrial, Office/Institutional)	49%

As a result, the DC eligible costs for roads and related servicing are apportioned to the residential (\$182.9 million), retail (\$28.5 million) and non-retail (\$26.1 million) sectors in order to calculate the respective development charges.

The residential share is applied to population growth in new units over the longer planning period (93,857) and the non-residential shares are applied to the growth in building gross floor area (retail – 2,925,636 sq.ft. and non-retail – 15,983,416 sq.ft.). This results in the following unadjusted development charges, prior to cash flow analysis:

- Residential: \$1,948.70 / capita
- Retail: \$9.74 / square foot of GFA
- Non-Retail: \$1.63 / square foot of GFA

The cash flow analysis for the Roads and Related service category is shown on Schedule 3 and illustrates the impact of the timing of anticipated capital expenditures and likely revenue generated from future development charges. Inflation on capital project costs

and the available reserve fund balance is considered, as well as any interest earned or incurred on future balances.

After cash flow considerations, the development charges have been adjusted as follows:

	<b>Prior to Cash Flow Consideration</b>	<b>After Cash Flow Consideration</b>
Residential	\$1,948.70 / capita	\$2,210.57 / capita
Retail	\$9.74/ square foot	\$7.90 / square foot
Non-Retail	\$1.63 / square foot	\$1.31 / square foot





**C.1 ROADS AND RELATED  
SCHEDULE 1  
Historic Inventory of Capital Assets**

Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Unit Cost	Service Level
Residential Population	21,620	21,901	22,185	22,473	22,902	23,339	23,784	24,238	24,700	26,588	28,621	30,809	33,165	35,700	37,425		
Non-Residential Population	6,578	6,830	7,109	7,421	7,581	7,752	7,934	8,128	8,334	8,445	8,559	8,675	8,794	8,916	9,312		
<b>Facilities (square feet)</b>																(\$/linear m)	(\$/cap+emp)
Operations Centre	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,080.00	15,080.00	\$750
<b>Total (linear metres)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>15,080.00</b>	<b>15,080.00</b>	
<b>Total (\$000)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>\$11,310.0</b>	<b>\$11,310.0</b>	
<b>Service Level (\$ / capita + employee)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>253.50</b>	<b>241.99</b>	<b>\$33.0</b>
<b>Land (acres)</b>																(\$/acre)	(\$/cap+emp)
Operations Centre	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5.20	5.20	\$1,500,000
<b>Total (linear metres)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>5.20</b>	<b>5.20</b>	
<b>Total (\$000)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>\$7,800.0</b>	<b>\$7,800.0</b>	
<b>Service Level (\$ / capita + employee)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>174.83</b>	<b>166.89</b>	<b>\$22.8</b>
<b>Roads (linear metres)</b>																(\$/linear m)	(\$/cap+emp)
Type Of Road (Op Class)																	
Major Collector	-	-	-	-	-	-	-	-	2,709.2	3,570.4	3,755.2	3,940.1	4,124.9	4,309.7	4,494.5		\$5,230
Minor Collector	12,510.9	12,510.9	12,510.9	12,510.9	12,510.9	12,510.9	12,510.9	12,510.9	13,511.6	17,167.6	17,564.1	17,960.6	18,357.2	18,753.7	19,150.2		\$4,300
Local	81,406.8	81,406.8	81,406.8	86,973.2	86,973.2	86,973.2	88,310.9	90,918.3	101,467.7	115,725.8	118,339.5	120,953.3	123,567.1	126,180.8	128,794.6		3540
Rural	89,393.3	89,393.3	89,393.3	89,393.3	89,393.3	89,393.3	89,393.3	89,393.3	89,393.3	89,393.3	89,341.7	89,290.1	89,238.5	89,186.9	89,135.3		\$1,800
Unopened Road Allowance	23,965.6	23,965.6	23,965.6	24,744.4	24,744.4	24,744.4	24,744.4	24,744.4	24,744.4	24,744.4	24,758.7	24,772.9	24,787.2	24,801.4	24,815.7		80
Laneway	-	-	-	-	-	-	-	-	779.1	1,248.0	1,272.6	1,297.2	1,321.8	1,346.4	1,371.0		2520
<b>Total (linear metres)</b>	<b>207,277</b>	<b>207,277</b>	<b>207,277</b>	<b>213,622</b>	<b>213,622</b>	<b>213,622</b>	<b>214,960</b>	<b>217,567</b>	<b>232,605</b>	<b>251,850</b>	<b>255,032</b>	<b>258,214</b>	<b>261,397</b>	<b>264,579</b>	<b>267,761</b>		
<b>Total (\$000)</b>	<b>\$504,802.4</b>	<b>\$504,802.4</b>	<b>\$504,802.4</b>	<b>\$524,569.8</b>	<b>\$524,569.8</b>	<b>\$524,569.8</b>	<b>\$529,305.0</b>	<b>\$538,535.3</b>	<b>\$596,315.8</b>	<b>\$668,195.6</b>	<b>\$680,090.2</b>	<b>\$691,984.8</b>	<b>\$703,879.5</b>	<b>\$715,774.1</b>	<b>\$727,668.7</b>		
<b>Service Level (\$ / capita + employee)</b>	<b>\$17,902.0</b>	<b>\$17,570.3</b>	<b>\$17,232.1</b>	<b>\$17,547.9</b>	<b>\$17,208.9</b>	<b>\$16,872.3</b>	<b>\$16,687.8</b>	<b>\$16,639.1</b>	<b>\$18,051.6</b>	<b>\$19,073.2</b>	<b>\$18,292.0</b>	<b>\$17,525.7</b>	<b>\$16,775.7</b>	<b>\$16,043.2</b>	<b>\$15,569.3</b>		<b>\$17,266.1</b>
<b>Sidewalks (linear metres)</b>																(\$/linear m)	(\$/cap+emp)
All Sideways	67,710.82	70,871.74	71,290.81	72,660.90	72,660.90	74,200.33	81,012.19	81,012.19	97,306.46	106,381.80	110,256.78	114,131.76	118,006.74	121,881.71	125,756.69		\$290
<b>Total (linear metres)</b>	<b>67,710.82</b>	<b>70,871.74</b>	<b>71,290.81</b>	<b>72,660.90</b>	<b>72,660.90</b>	<b>74,200.33</b>	<b>81,012.19</b>	<b>81,012.19</b>	<b>97,306.46</b>	<b>106,381.80</b>	<b>110,256.78</b>	<b>114,131.76</b>	<b>118,006.74</b>	<b>121,881.71</b>	<b>125,756.69</b>		
<b>Total (\$000)</b>	<b>\$39,272.3</b>	<b>\$41,105.6</b>	<b>\$41,348.7</b>	<b>\$42,143.3</b>	<b>\$42,143.3</b>	<b>\$43,036.2</b>	<b>\$46,987.1</b>	<b>\$46,987.1</b>	<b>\$56,437.7</b>	<b>\$61,701.4</b>	<b>\$31,974.5</b>	<b>\$33,098.2</b>	<b>\$34,222.0</b>	<b>\$35,345.7</b>	<b>\$36,469.4</b>		
<b>Service Level (\$ / capita + employee)</b>	<b>\$1,392.7</b>	<b>\$1,430.7</b>	<b>\$1,411.5</b>	<b>\$1,409.8</b>	<b>\$1,382.5</b>	<b>\$1,384.2</b>	<b>\$1,481.4</b>	<b>\$1,451.8</b>	<b>\$1,708.5</b>	<b>\$1,761.2</b>	<b>\$860.0</b>	<b>\$838.3</b>	<b>\$815.6</b>	<b>\$792.2</b>	<b>\$780.3</b>		<b>\$1,260.1</b>



**C.1 ROADS AND RELATED  
SCHEDULE 1  
Historic Inventory of Capital Assets**

Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Unit Cost	Service Level
Residential Population	21,620	21,901	22,185	22,473	22,902	23,339	23,784	24,238	24,700	26,588	28,621	30,809	33,165	35,700	37,425		
Non-Residential Population	6,578	6,830	7,109	7,421	7,581	7,752	7,934	8,128	8,334	8,445	8,559	8,675	8,794	8,916	9,312		
<b>Streetlights (#)</b>																<b>(\$/unit)</b>	<b>(\$/cap+emp)</b>
All Streetlights	2,123.00	2,123.00	2,123.00	2,123.00	2,256.00	2,256.00	2,339.00	2,381.00	2,866.00	3,385.00	3,487	3,589	3,691	3,793	3,895		\$10,233
<b>Total (#)</b>	<b>2,123</b>	<b>2,123</b>	<b>2,123</b>	<b>2,123</b>	<b>2,256</b>	<b>2,256</b>	<b>2,339</b>	<b>2,381</b>	<b>2,866</b>	<b>3,385</b>	<b>3,487</b>	<b>3,589</b>	<b>3,691</b>	<b>3,793</b>	<b>3,895</b>		
<b>Total (\$000)</b>	<b>\$43,449.3</b>	<b>\$43,449.3</b>	<b>\$43,449.3</b>	<b>\$43,449.3</b>	<b>\$46,171.3</b>	<b>\$46,171.3</b>	<b>\$47,870.0</b>	<b>\$48,729.5</b>	<b>\$58,655.6</b>	<b>\$69,277.4</b>	<b>\$35,682.5</b>	<b>\$36,726.2</b>	<b>\$37,770.0</b>	<b>\$38,813.8</b>	<b>\$39,857.5</b>		
<b>Service Level (\$ / capita + employee)</b>	<b>\$1,540.86</b>	<b>\$1,512.31</b>	<b>\$1,483.20</b>	<b>\$1,453.47</b>	<b>\$1,514.68</b>	<b>\$1,485.06</b>	<b>\$1,509.23</b>	<b>\$1,505.59</b>	<b>\$1,775.61</b>	<b>\$1,977.47</b>	<b>\$959.73</b>	<b>\$930.16</b>	<b>\$900.18</b>	<b>\$869.96</b>	<b>\$852.80</b>		<b>\$1,351.35</b>
<b>Bridges (#)</b>																<b>(\$/unit)</b>	<b>(\$/cap+emp)</b>
Road Bridge	12	13	14	14	14	14	14	14	15	16	16	16	16	16	16		\$2,400,000
Road Culvert	11	11	11	12	12	12	12	13	16	16	16	16	16	17	17		\$840,000
<b>Total (#)</b>	<b>23</b>	<b>24</b>	<b>25</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>27</b>	<b>31</b>	<b>32</b>	<b>32</b>	<b>32</b>	<b>33</b>	<b>33</b>	<b>33</b>		
<b>Total (\$000)</b>	<b>\$38,040.0</b>	<b>\$40,440.0</b>	<b>\$42,840.0</b>	<b>\$43,680.0</b>	<b>\$43,680.0</b>	<b>\$43,680.0</b>	<b>\$43,680.0</b>	<b>\$44,520.0</b>	<b>\$49,440.0</b>	<b>\$51,840.0</b>	<b>\$51,840.0</b>	<b>\$51,840.0</b>	<b>\$52,680.0</b>	<b>\$52,680.0</b>	<b>\$52,680.0</b>		
<b>Service Level (\$ / capita + employee)</b>	<b>\$1,349.02</b>	<b>\$1,407.57</b>	<b>\$1,462.40</b>	<b>\$1,461.18</b>	<b>\$1,432.95</b>	<b>\$1,404.93</b>	<b>\$1,377.13</b>	<b>\$1,375.53</b>	<b>\$1,496.64</b>	<b>\$1,479.73</b>	<b>\$1,394.31</b>	<b>\$1,312.94</b>	<b>\$1,255.53</b>	<b>\$1,180.76</b>	<b>\$1,127.15</b>		<b>\$1,367.85</b>
<b>Summary of All Assets</b>																<b>(\$/unit)</b>	<b>(\$/cap+emp)</b>
<b>Total (\$000)</b>	<b>\$625,564.0</b>	<b>\$629,797.4</b>	<b>\$632,440.4</b>	<b>\$653,842.5</b>	<b>\$656,564.5</b>	<b>\$657,457.3</b>	<b>\$667,842.1</b>	<b>\$678,771.9</b>	<b>\$760,849.1</b>	<b>\$851,014.4</b>	<b>\$799,587.1</b>	<b>\$813,649.3</b>	<b>\$828,551.4</b>	<b>\$861,723.5</b>	<b>\$875,785.7</b>		<b>\$732,896.0</b>
<b>Service Level (\$ / capita + employee)</b>	<b>\$22,184.6</b>	<b>\$21,921.0</b>	<b>\$21,589.1</b>	<b>\$21,872.3</b>	<b>\$21,539.0</b>	<b>\$21,146.5</b>	<b>\$21,055.6</b>	<b>\$20,971.9</b>	<b>\$23,032.3</b>	<b>\$24,291.6</b>	<b>\$21,506.1</b>	<b>\$20,607.1</b>	<b>\$19,747.0</b>	<b>\$19,314.4</b>	<b>\$18,738.5</b>		<b>\$21,301.1</b>

<b>Maximum Eligible Amount 2023-2051</b>	
15 Year Average Services Level 2008-2022	\$21,301.13
Long-term Forecast Population Growth	91,175
Long-term Forecast Employment Growth	28,301
Less: Excess Capacity	\$0
<b>Maximum Eligible Amount 2023-2051</b>	<b>\$2,544,975,658</b>



**C.1 ROADS AND RELATED  
SCHEDULE 2  
Development Charge Capital Program**

Project Description				Timing	Estimated Project Cost	LESS:			Total DC Eligible Cost	CAPITAL PROGRAM FUNDING			COST ALLOCATION			
TMP ID	Road	To	From			Alternative Funding Sources	BTE %	BTE \$		Existing Reserve Fund Balance	Post Period 2051+	Current Planning Period 2023-2051	Residential	Retail	Non-Retail	
													77%	12%	11%	
<b>Roads and Related</b>																
<b>Facilities</b>																
1		Roads-Related Share of Health & Active Living Plaza		2023-2025	\$1,500,000	\$0	0%	\$ -	\$1,500,000	\$0	\$0	\$1,500,000	\$1,155,000	\$180,000	\$165,000	
<b>ROAD PROJECTS</b>																
<b>Sharon</b>																
2	R-A22	Murrell Boulevard Extension	Mount Albert Road	Doane Road	2025-2029	\$7,375,296	\$0	0%	\$ -	\$7,375,296	\$0	\$0	\$7,375,296	\$5,678,978	\$885,036	\$811,283
3	R-A23	Sharon East Employment Collector	Ward Avenue	Doane Road	2030-2034	\$18,166,711	\$0	0%	\$ -	\$18,166,711	\$13,220,119	\$0	\$4,946,591	\$3,808,875	\$593,591	\$544,125
4	R-A25	Silk Twist Drive East	Sharon East Employment Collector	Murrell Boulevard Extension	2025-2029	\$10,318,121	\$0	0%	\$ -	\$10,318,121	\$0	\$0	\$10,318,121	\$7,944,954	\$1,238,175	\$1,134,993
5	R-A26	Silk Twist Drive West	Murrell Boulevard	2nd Concession	2035-2039	\$5,397,261	\$0	0%	\$ -	\$5,397,261	\$0	\$0	\$5,397,261	\$4,155,891	\$647,671	\$593,699
6	R-A49	Roundabout at East-West Collector and Murrell			2025-2029	\$556,250	\$0	10%	\$ 55,625	\$500,625	\$0	\$0	\$500,625	\$385,481	\$60,075	\$55,069
7	R-A58	Silk Twist Drive East / Murrell Boulevard Extension			2035-2039	\$556,250	\$0	10%	\$ 55,625	\$500,625	\$0	\$0	\$500,625	\$385,481	\$60,075	\$55,069
<b>Green Lane West</b>																
8	R-A3	Murrell Boulevard Widening	Green Lane	East-West Collector	2025-2029	\$2,660,054	\$0	0%	\$ -	\$2,660,054	\$0	\$0	\$2,660,054	\$2,048,242	\$319,206	\$292,606
9	R-A4	Bayview Parkway Extension	Green Lane	Current Northern Terminus	2030-2034	\$4,236,941	\$0	0%	\$ -	\$4,236,941	\$0	\$0	\$4,236,941	\$3,262,445	\$508,433	\$466,064
10	R-A7	East-West Collector + Structure	Harry Walker Parkway	Bathurst Street	2025-2029	\$92,271,066	\$0	0%	\$ -	\$92,271,066	\$0	\$0	\$92,271,066	\$71,048,721	\$11,072,528	\$10,149,817
11	R-A8	Harry Walker Parkway Extension	East-West Collector	Green Lane	2025-2029	\$819,127	\$0	0%	\$ -	\$819,127	\$0	\$0	\$819,127	\$630,728	\$98,295	\$90,104
12	R-A16	Woodspring Avenue Extension	Green Lane	East-West Collector	2025-2029	\$3,640,257	\$0	0%	\$ -	\$3,640,257	\$0	\$0	\$3,640,257	\$2,802,998	\$436,831	\$400,428
<b>Holland Landing</b>																
13	R-A1	Centennial Avenue Extension (Level Crossing)	Toll Road	Holland Landing Road	2025-2029	\$354,021	\$0	0%	\$ -	\$354,021	\$0	\$0	\$354,021	\$272,596	\$42,482	\$38,942
14	R-A2	Centennial Avenue Extension	Highway 11	Holland Landing Road	2025-2029	\$3,189,666	\$0	0%	\$ -	\$3,189,666	\$0	\$0	\$3,189,666	\$2,456,043	\$382,760	\$350,863
<b>Queensville</b>																
15	R-A30	North Queensville Ring Road (East Portion)	Queensville Sideroad	Leslie Street	2040-2044	\$7,830,130	\$0	0%	\$ -	\$7,830,130	\$0	\$7,830,130	\$0	\$0	\$0	\$0
16	R-A32	North Queensville Ring Road Extension / Street C	Doane Road	Queensville Sideroad	2030-2034	\$9,132,300	\$0	0%	\$ -	\$9,132,300	\$0	\$0	\$9,132,300	\$7,031,871	\$1,095,876	\$1,004,553
17	R-A33	New North-South Frontage Road (East of Hwy 404) / Street L	Queensville Sideroad	Doane Road	2025-2029	\$8,723,658	\$0	0%	\$ -	\$8,723,658	\$0	\$0	\$8,723,658	\$6,717,217	\$1,046,839	\$959,602
18	R-A36	Murrell Boulevard Extension / John Candy Drive	Doane Road	Ben Sinclair Avenue	2025-2029	\$5,815,069	\$0	0%	\$ -	\$5,815,069	\$0	\$0	\$5,815,069	\$4,477,603	\$697,808	\$639,658
19	R-A52	Doane Road / Woodbine Avenue			2035-2039	\$505,144	\$0	10%	\$ 50,514	\$454,630	\$0	\$0	\$454,630	\$350,065	\$54,556	\$50,009
20	R-A53	Doane Road / Leslie Street			2035-2039	\$505,144	\$0	10%	\$ 50,514	\$454,630	\$0	\$0	\$454,630	\$350,065	\$54,556	\$50,009
21	R-A54	Doane Road / Murrell Boulevard			2035-2039	\$505,144	\$0	10%	\$ 50,514	\$454,630	\$0	\$0	\$454,630	\$350,065	\$54,556	\$50,009
22	R-A55	North Queensville Ring Road / Street D			2030-2034	\$556,250	\$0	10%	\$ 55,625	\$500,625	\$0	\$0	\$500,625	\$385,481	\$60,075	\$55,069
23	R-A56	1)			2030-2034	\$556,250	\$0	10%	\$ 55,625	\$500,625	\$0	\$0	\$500,625	\$385,481	\$60,075	\$55,069
<b>Mount Albert</b>																
24	R-A38	Centre Street	Mount Albert Road	King Street and King Street East	2025-2029	\$5,345,687	\$0	40%	\$ 2,138,275	\$3,207,412	\$0	\$0	\$3,207,412	\$2,469,707	\$384,889	\$352,815
25	R-A39	Centre Street	King Street and King Street East	Queensville Sideroad	2035-2039	\$7,356,883	\$0	75%	\$ 5,517,662	\$1,839,221	\$0	\$0	\$1,839,221	\$1,416,200	\$220,706	\$202,314
<b>Rural Roads</b>																
<b>Miscellaneous Locations</b>																
26	R-A40	Centre Street	Davis Drive	Mount Albert Road	2035-2039	\$7,937,219	\$0	75%	\$ 5,952,915	\$1,984,305	\$0	\$0	\$1,984,305	\$1,527,915	\$238,117	\$218,274
27	R-A41	Doane Road	McCowan Road	Woodbine Avenue	2035-2039	\$15,764,874	\$0	75%	\$ 11,823,655	\$3,941,218	\$0	\$0	\$3,941,218	\$3,034,738	\$472,946	\$433,534
28	R-A43	Herald Road	Hwy 48	Woodbine Avenue	2035-2039	\$24,284,172	\$0	75%	\$ 18,213,129	\$6,071,043	\$0	\$0	\$6,071,043	\$4,674,703	\$728,525	\$667,815
29	R-A44	Queensville Sideroad	York Durham Line	Woodbine Avenue	2035-2039	\$26,302,362	\$0	75%	\$ 19,726,772	\$6,575,591	\$0	\$0	\$6,575,591	\$5,063,205	\$789,071	\$723,315
30	R-A45	Queensville Side Road / Centre Street			2035-2039	\$505,144	\$0	10%	\$ 50,514	\$454,630	\$0	\$0	\$454,630	\$350,065	\$54,556	\$50,009
31	R-A46	Queensville Side Road / Kennedy Road			2035-2039	\$505,144	\$0	10%	\$ 50,514	\$454,630	\$0	\$0	\$454,630	\$350,065	\$54,556	\$50,009



**C.1 ROADS AND RELATED  
SCHEDULE 2  
Development Charge Capital Program**

Project Description				Timing	Estimated Project Cost	LESS:			Total DC Eligible Cost	CAPITAL PROGRAM FUNDING			COST ALLOCATION			
						Alternative Funding Sources	BTE %	BTE \$		Existing Reserve Fund Balance	Post Period 2051+	Current Planning Period 2023-2051	Residential	Retail	Non-Retail	
TMP ID	Road	To	From													
													77%	12%	11%	
32	R-A47	Queensville Side Road / Warden Avenue		2035-2039	\$505,144	\$0	10%	\$ 50,514	\$454,630	\$0	\$0	\$454,630	\$350,065	\$54,556	\$50,009	
33	R-A48	Doane Road / Warden Avenue		2035-2039	\$505,144	\$0	10%	\$ 50,514	\$454,630	\$0	\$0	\$454,630	\$350,065	\$54,556	\$50,009	
34	R-A50	Herald Road / Centre Street		2030-2034	\$505,144	\$0	10%	\$ 50,514	\$454,630	\$0	\$0	\$454,630	\$350,065	\$54,556	\$50,009	
35	R-A51	Queensville Sideroad / Highway 48 (Provincial Int.)		2035-2039	\$505,144	\$0	10%	\$ 50,514	\$454,630	\$0	\$0	\$454,630	\$350,065	\$54,556	\$50,009	
36	R-A57	East-West Collector north of Green Lane / N-S Collector 8 (Woodspring Avenue Extension)		2035-2039	\$556,250	\$0	10%	\$ 55,625	\$500,625	\$0	\$0	\$500,625	\$385,481	\$60,075	\$55,069	
37	R-A60	Highway 404 Interchange at Doane Road		2030-2034	\$6,282,000	\$0	0%	\$ -	\$6,282,000	\$0	\$0	\$6,282,000	\$4,837,140	\$753,840	\$691,020	
38	R-A61	York Durham Line	Queensville Sideroad	Ravenshoe Road	2035-2039	\$20,487,153	\$0	75%	\$ 15,365,365	\$5,121,788	\$0	\$0	\$5,121,788	\$3,943,777	\$614,615	\$563,397
<b>SIDEWALKS</b>																
<b>Sharon</b>																
39	W-A6e	Mount Albert Road (south side)	Sports Complex	Charles Street	2030-2034	\$199,043	\$0	20%	\$ 39,809	\$159,234	\$0	\$0	\$159,234	\$122,610	\$19,108	\$17,516
40	W-A10	Highway 11 / Yonge Street (east side)	East-West Collector	Bathurst Street	2030-2034	\$506,654	\$0	20%	\$ 101,331	\$405,323	\$0	\$0	\$405,323	\$312,099	\$48,639	\$44,586
41	W-A11c	Leslie Street	Mount Alber Road (North Leg)	Silk Twist Drive	2025-2029	\$141,139	\$0	20%	\$ 28,228	\$112,911	\$0	\$0	\$112,911	\$86,942	\$13,549	\$12,420
42	W-A16c	Murrell Boulevard Extension	Mount Albert Road	Doane Road	2025-2029	\$597,128	\$0	20%	\$ 119,426	\$477,702	\$0	\$0	\$477,702	\$367,831	\$57,324	\$52,547
43	W-A31	Sharon East Employment Collector	Mount Albert Road	Doane Road	2030-2034	\$796,170	\$0	20%	\$ 159,234	\$636,936	\$0	\$0	\$636,936	\$490,441	\$76,432	\$70,063
44	W-A34a	Silk Twist Drive East	Sharon East Employment Collector	Murell Boulevard Extension	2025-2029	\$839,598	\$0	20%	\$ 167,920	\$671,678	\$0	\$0	\$671,678	\$517,192	\$80,601	\$73,885
45	W-A34b	Silk Twist Drive West	Murell Boulevard	2nd Concession	2035-2039	\$434,275	\$0	20%	\$ 86,855	\$347,420	\$0	\$0	\$347,420	\$267,513	\$41,690	\$38,216
<b>Green Lane West</b>																
46	W-A16a	Murrell Boulevard Widening	Green Lane	East-West Collector	2025-2029	\$289,516	\$0	20%	\$ 57,903	\$231,613	\$0	\$0	\$231,613	\$178,342	\$27,794	\$25,477
47	W-A18	Bayview Parkway Extension	Current Northern Terminus	Green Lane	2030-2034	\$180,948	\$0	20%	\$ 36,190	\$144,758	\$0	\$0	\$144,758	\$111,464	\$17,371	\$15,923
48	W-A20b	Woodspring Avenue Extension	Green Lane	East-West Collector	2025-2029	\$289,516	\$0	20%	\$ 57,903	\$231,613	\$0	\$0	\$231,613	\$178,342	\$27,794	\$25,477
49	W-A22a	Harry Walker Parkway Extension	Green Lane	East-West Collector	2025-2029	\$72,379	\$0	20%	\$ 14,476	\$57,903	\$0	\$0	\$57,903	\$44,586	\$6,948	\$6,369
<b>Holland Landing</b>																
50	W-A1a	2nd Concession Road	Green Lane	Queensville Sideroad	2030-2034	\$904,739	\$0	50%	\$ 452,369	\$452,369	\$0	\$0	\$452,369	\$348,324	\$54,284	\$49,761
51	W-A4	Holland Landing Road	Yonge Street	Bathurst Street	2030-2034	\$524,748	\$0	50%	\$ 262,374	\$262,374	\$0	\$0	\$262,374	\$202,028	\$31,485	\$28,861
52	W-A6c	Mount Albert Road (north side)	2nd Concession Road	Yonge Street	2030-2034	\$361,895	\$0	20%	\$ 72,379	\$289,516	\$0	\$0	\$289,516	\$222,928	\$34,742	\$31,847
53	W-A6d	Mount Albert Road (south side)	2nd Concession Road	335m west of 2nd Concession Road	2030-2034	\$60,617	\$0	50%	\$ 30,309	\$30,309	\$0	\$0	\$30,309	\$23,338	\$3,637	\$3,334
54	W-A8b	Yonge Street (west side)	Holland Landing Road	Mount Albert Road	2025-2029	\$90,474	\$0	50%	\$ 45,237	\$45,237	\$0	\$0	\$45,237	\$34,832	\$5,428	\$4,976
55	W-A12a	Centennial Avenue Extension (Level Crossing)	Holland Landing Road	Toll Road	2025-2029	\$36,190	\$0	50%	\$ 18,095	\$18,095	\$0	\$0	\$18,095	\$13,933	\$2,171	\$1,990
56	W-A12b	Centennial Avenue Extension	Holland Landing Road	Highway 11	2025-2029	\$289,516	\$0	50%	\$ 144,758	\$144,758	\$0	\$0	\$144,758	\$111,464	\$17,371	\$15,923
57	W-A51	Mount Albert Road	Yonge Street	Sand Road	2030-2034	\$322,087	\$0	50%	\$ 161,043	\$161,043	\$0	\$0	\$161,043	\$124,003	\$19,325	\$17,715
<b>Queensville</b>																
58	W-A7c	Queensville Sideroad	Woodbine Avenue	North Queensville Ring Road	2030-2034	\$615,222	\$0	20%	\$ 123,044	\$492,178	\$0	\$0	\$492,178	\$378,977	\$59,061	\$54,140
59	W-A11b	Leslie Street	E-W Collector 9	Jim Morton Drive (North Leg)	2025-2029	\$647,793	\$0	20%	\$ 129,559	\$518,234	\$0	\$0	\$518,234	\$399,040	\$62,188	\$57,006
60	W-A38	North Queensville Ring Road (East Portion)	Queensville Sideroad	Leslie Street	2040-2044	\$452,369	\$0	20%	\$ 90,474	\$361,895	\$0	\$361,895	\$0	\$0	\$0	
61	W-A41	New North Queensville Ring Road Extension / Street C	Doane Road	Queensville Sideroad	2030-2034	\$741,886	\$0	20%	\$ 148,377	\$593,509	\$0	\$0	\$593,509	\$457,002	\$71,221	\$65,286
62	W-A43	Street L	Doane Road	Queensville Sideroad	2025-2029	\$745,505	\$0	20%	\$ 149,101	\$596,404	\$0	\$0	\$596,404	\$459,231	\$71,568	\$65,604
63	W-A16d	Murell Boulevard Extension / John Candy Drive	Doane Road	Ben Sinclair Avenue	2025-2029	\$180,948	\$0	20%	\$ 36,190	\$144,758	\$0	\$0	\$144,758	\$111,464	\$17,371	\$15,923
<b>Mount Albert</b>																
64	W-A46	Centre Street	120m south of Vivian Creek Trail	King Street and King Street East	2025-2029	\$188,186	\$0	50%	\$ 94,093	\$94,093	\$0	\$0	\$94,093	\$72,451	\$11,291	\$10,350



**C.1 ROADS AND RELATED  
SCHEDULE 2  
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Project Description				Timing	Estimated Project Cost	LESS:			Total DC Eligible Cost	CAPITAL PROGRAM FUNDING			COST ALLOCATION			
						Alternative Funding Sources	BTE %	BTE \$		Existing Reserve Fund Balance	Post Period 2051+	Current Planning Period 2023-2051	Residential	Retail	Non-Retail	
TMP ID	Road	To	From													
<b>Miscellaneous Locations</b>													<b>77%      12%      11%</b>			
65	W-A5c	Leslie Street	Green Lane	E-W Collector	2030-2034	\$50,665	\$0	20%	\$ 10,133	\$40,532	\$0	\$0	\$40,532	\$31,210	\$4,864	\$4,459
66	W-A9	Woodbine Avenue (west side)	Davis Drive	Queensville Sideroad	2030-2034	\$1,501,866	\$0	10%	\$ 150,187	\$1,351,680	\$0	\$0	\$1,351,680	\$1,040,793	\$162,202	\$148,685
<b>CYCLING</b>																
<b>Sharon</b>																
67	C-A11b	Mount Albert Road	Leslie Street	2nd Concession Road	2025-2029	\$511,666	\$0	20%	\$ 102,333	\$409,333	\$0	\$0	\$409,333	\$315,186	\$49,120	\$45,027
68	C-A40a	Colonel Waying Boulevard	Leslie Street	Northern Terminus	2030-2034	\$122,800	\$0	20%	\$ 24,560	\$98,240	\$0	\$0	\$98,240	\$75,645	\$11,789	\$10,806
69	C-A44	Sharon East Employment Collector	Mount Albert Road	Doane Road	2030-2034	\$112,566	\$0	20%	\$ 22,513	\$90,053	\$0	\$0	\$90,053	\$69,341	\$10,806	\$9,906
70	C-A47	Silk Twist Drive East	Sharon East Employment Collector	Murell Boulevard Extension	2025-2029	\$118,706	\$0	20%	\$ 23,741	\$94,965	\$0	\$0	\$94,965	\$73,123	\$11,396	\$10,446
71	C-A48	Silk Twist Drive West	Murell Boulevard	2nd Concession	2035-2039	\$61,400	\$0	20%	\$ 12,280	\$49,120	\$0	\$0	\$49,120	\$37,822	\$5,894	\$5,403
<b>Green Lane West</b>																
72	C-A26	Murell Boulevard Widening	Green Lane	East-West Collector	2025-2029	\$40,933	\$0	20%	\$ 8,187	\$32,747	\$0	\$0	\$32,747	\$25,215	\$3,930	\$3,602
73	C-A27	Bayview Parkway Extension	Current Northern Terminus	Green Lane	2030-2034	\$25,583	\$0	20%	\$ 5,117	\$20,467	\$0	\$0	\$20,467	\$15,759	\$2,456	\$2,251
74	C-A29b	Woodspring Avenue Extension	Green Lane	East-West Collector	2025-2029	\$40,933	\$0	20%	\$ 8,187	\$32,747	\$0	\$0	\$32,747	\$25,215	\$3,930	\$3,602
75	C-A31a	Harry Walker Parkway Extension	Green Lane	East-West Collector	2025-2029	\$10,233	\$0	20%	\$ 2,047	\$8,187	\$0	\$0	\$8,187	\$6,304	\$982	\$901
<b>Holland Landing</b>																
76	C-A11a	Mount Albert Road	2nd Concession Road	Yonge Street	2030-2034	\$102,333	\$0	50%	\$ 51,167	\$51,167	\$0	\$0	\$51,167	\$39,398	\$6,140	\$5,628
77	C-A20a	Centennial Avenue Extension (Level Crossing)	Holland Landing Road	Toll Road	2025-2029	\$5,117	\$0	50%	\$ 2,558	\$2,558	\$0	\$0	\$2,558	\$1,970	\$307	\$281
78	C-A20b	Centennial Avenue Extension	Holland Landing Road	Highway 11	2025-2029	\$40,933	\$0	50%	\$ 20,467	\$20,467	\$0	\$0	\$20,467	\$15,759	\$2,456	\$2,251
79	C-A24b	Bradford Street	Holland Landing Road	Yonge Street	2025-2029	\$30,188	\$0	50%	\$ 15,094	\$15,094	\$0	\$0	\$15,094	\$11,622	\$1,811	\$1,660
80	C-A62	Silk Twist Drive	2nd Concession Road	Doane Road	2025-2029	\$105,915	\$0	50%	\$ 52,957	\$52,957	\$0	\$0	\$52,957	\$40,777	\$6,355	\$5,825
81	C-A63a	Dog Wood Boulevard	Highway 11	Northern Terminus	2025-2029	\$68,563	\$0	50%	\$ 34,282	\$34,282	\$0	\$0	\$34,282	\$26,397	\$4,114	\$3,771
82	C-A63b	Crimson King Way	Dog Wood Boulevard	Highway 11	2025-2029	\$27,118	\$0	50%	\$ 13,559	\$13,559	\$0	\$0	\$13,559	\$10,441	\$1,627	\$1,492
83	C-A63c	Charlotte Abby Drive	Holland Landing Road	Dog Wood Boulevard	2025-2029	\$27,118	\$0	50%	\$ 13,559	\$13,559	\$0	\$0	\$13,559	\$10,441	\$1,627	\$1,492
84	C-A63d	Holland Vista Street	Holland Landing Road	Dog Wood Boulevard	2025-2029	\$41,957	\$0	50%	\$ 20,978	\$20,978	\$0	\$0	\$20,978	\$16,153	\$2,517	\$2,308
85	C-A14c	Yonge Street	400m north of Green Lane	East-West Collector	2025-2029	\$652,241	\$0	23%	\$ 199,678	\$652,563	\$0	\$0	\$652,563	\$502,474	\$78,308	\$71,782
86	C-A14d	Highway 11	Sherwood Glen/Dogwood Blvd	Crimson King Way	2025-2029	\$178,199	\$0	50%	\$ 89,100	\$89,100	\$0	\$0	\$89,100	\$68,607	\$10,692	\$9,801
87	C-A14e	Highway 11	Crimson King Way	Bathurst St	2025-2029	\$221,801	\$0	50%	\$ 110,900	\$110,900	\$0	\$0	\$110,900	\$85,393	\$13,308	\$12,199
88	C-B201a	Highway 11	Morning Sideroad	Sherwood Glen/Dogwood Blvd	2025-2029	\$2,727,170	\$0	23%	\$ 638,968	\$2,088,202	\$0	\$0	\$2,088,202	\$1,607,915	\$250,584	\$229,702
89	C-B201b	Yonge Street	East West Collector	Morning Sideroad	2025-2029	\$435,590	\$0	23%	\$ 102,057	\$333,533	\$0	\$0	\$333,533	\$256,820	\$40,024	\$36,689
<b>Queensville</b>																
90	C-A51	Murell Boulevard Extension / John Candy Drive	Doane Road	Blazing Star Street	2025-2029	\$39,910	\$0	20%	\$ 7,982	\$31,928	\$0	\$0	\$31,928	\$24,585	\$3,831	\$3,512
91	C-A52	North Queensville Ring Road (East Portion)	Queensville Sideroad	Leslie Street	2040-2044	\$63,958	\$0	20%	\$ 12,792	\$51,167	\$0	\$51,167	\$0	\$0	\$0	\$0
92	C-A55	North Queensville Ring Road Extension / Street C	Doane Road	Queensville Sideroad	2030-2034	\$104,892	\$0	20%	\$ 20,978	\$83,913	\$0	\$0	\$83,913	\$64,613	\$10,070	\$9,230
93	C-A57	Street L	Doane Road	Queensville Sideroad	2025-2029	\$105,403	\$0	20%	\$ 21,081	\$84,323	\$0	\$0	\$84,323	\$64,928	\$10,119	\$9,275
<b>Mount Albert</b>																
94	C-A60	Centre Street	Mount Albert Road	King Street and King Street East	2025-2029	\$76,750	\$0	50%	\$ 38,375	\$38,375	\$0	\$0	\$38,375	\$29,549	\$4,605	\$4,221
<b>Miscellaneous Locations</b>																
95	C-A1	2nd Concession Road	Queensville Sideroad	Doane Road	2030-2034	\$519,341	\$0	10%	\$ 51,934	\$467,407	\$0	\$0	\$467,407	\$359,903	\$56,089	\$51,415
96	C-A11c	Mount Albert Road	King Street	Woodbine Avenue	2035-2039	\$2,466,491	\$0	10%	\$ 246,649	\$2,219,842	\$0	\$0	\$2,219,842	\$1,709,278	\$266,381	\$244,183



**C.1 ROADS AND RELATED  
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Project Description				Timing	Estimated Project Cost	LESS:			Total DC Eligible Cost	CAPITAL PROGRAM FUNDING			COST ALLOCATION			
						Alternative Funding Sources	BTE %	BTE \$		Existing Reserve Fund Balance	Post Period 2051+	Current Planning Period 2023-2051	Residential	Retail	Non-Retail	
TMP ID	Road	To	From													
<b>STREETLIGHTS</b>													<b>77%      12%      11%</b>			
<b>Sharon</b>																
97	S-A3a	Green Lane East	Woodbine Avenue	Yonge Street	2040-2044	\$1,303,819	\$0	10%	\$ 130,382	\$1,173,437	\$0	\$0	\$1,173,437	\$903,547	\$140,812	\$129,078
98	S-A7b	Leslie Street	Green Lane	Colonel Waying Boulevard	2030-2034	\$192,950	\$0	10%	\$ 19,295	\$173,655	\$0	\$0	\$173,655	\$133,714	\$20,839	\$19,102
99	S-A8b	Mount Albert Road	Woodbine Avenue	Colonel Waying Boulevard	2025-2029	\$141,204	\$0	10%	\$ 14,120	\$127,084	\$0	\$0	\$127,084	\$97,854	\$15,250	\$13,979
100	S-A14c	Murrell Boulevard Extension	Mount Albert Road	Doane Road	2025-2029	\$351,770	\$0	10%	\$ 35,177	\$316,593	\$0	\$0	\$316,593	\$243,777	\$37,991	\$34,825
101	S-A29	Sharon East Employment Collector	Mount Albert Road	Doane Road	2030-2034	\$575,624	\$0	10%	\$ 57,562	\$518,062	\$0	\$0	\$518,062	\$398,908	\$62,167	\$56,987
102	S-A31a	Silk Twist Drive East	Sharon East Employment Collector	Murell Boulevard Extension	2025-2029	\$494,610	\$0	10%	\$ 49,461	\$445,149	\$0	\$0	\$445,149	\$342,765	\$53,418	\$48,966
103	S-A31b	Silk Twist Drive West	Murell Boulevard	2nd Concession	2035-2039	\$255,833	\$0	10%	\$ 25,583	\$230,250	\$0	\$0	\$230,250	\$177,292	\$27,630	\$25,327
<b>Green Lane West</b>																
104	S-A3b	Green Lane West	Yonge Street	Bathurst Street	2040-2044	\$462,900	\$0	10%	\$ 46,290	\$416,610	\$0	\$0	\$416,610	\$320,789	\$49,993	\$45,827
105	S-A6	Holland Landing Road	Green Lane	Bathurst Street	2030-2034	\$615,730	\$0	10%	\$ 61,573	\$554,157	\$0	\$0	\$554,157	\$426,701	\$66,499	\$60,957
106	S-A14a	Murell Boulevard Widening	Green Lane	East-West Collector	2025-2029	\$106,597	\$0	10%	\$ 10,660	\$95,937	\$0	\$0	\$95,937	\$73,872	\$11,512	\$10,553
107	S-A15	Bayview Parkway Extension	Current Northern Terminus	Green Lane	2030-2034	\$106,597	\$0	10%	\$ 10,660	\$95,937	\$0	\$0	\$95,937	\$73,872	\$11,512	\$10,553
108	S-A17b	Woodspring Avenue Extension	East-West Collector	Green Lane	2025-2029	\$170,555	\$0	10%	\$ 17,056	\$153,500	\$0	\$0	\$153,500	\$118,195	\$18,420	\$16,885
109	S-A18a	Harry Walker Parkway Extension	Green Lane	East-West Collector	2025-2029	\$42,639	\$0	10%	\$ 4,264	\$38,375	\$0	\$0	\$38,375	\$29,549	\$4,605	\$4,221
<b>Holland Landing</b>																
110	S-A2	Doane Road	Woodbine Avenue	Anchor Court	2025-2029	\$1,245,085	\$0	10%	\$ 124,509	\$1,120,577	\$0	\$0	\$1,120,577	\$862,844	\$134,469	\$123,263
111	S-A8a	Mount Albert Road	Leslie Street	Stonehill Boulevard / Vallevue Avenue	2025-2029	\$627,329	\$0	10%	\$ 62,733	\$564,596	\$0	\$0	\$564,596	\$434,739	\$67,751	\$62,106
112	S-A10b	Queensville Sideroad West	Yonge Street	0.2km West of Yonge Street	2030-2034	\$45,672	\$0	10%	\$ 4,567	\$41,105	\$0	\$0	\$41,105	\$31,651	\$4,933	\$4,522
113	S-A13a	Centennial Avenue Extension (Level Crossing)	Holland Landing Road	Toll Road	2025-2029	\$21,319	\$0	10%	\$ 2,132	\$19,187	\$0	\$0	\$19,187	\$14,774	\$2,302	\$2,111
114	S-A13b	Centennial Avenue Extension	Holland Landing Road	Highway 11	2025-2029	\$170,555	\$0	10%	\$ 17,056	\$153,500	\$0	\$0	\$153,500	\$118,195	\$18,420	\$16,885
115	S-A12a	Yonge Street	400m north of Green Lane	East-West Collector	2025-2029	\$212,264	\$0	23%	\$ 49,733	\$162,531	\$0	\$0	\$162,531	\$125,149	\$19,504	\$17,878
116	S-A12b	Highway 11	Sherwood Glen/Dogwood Blvd	Crimson King Way	2025-2029	\$178,199	\$0	50%	\$ 89,100	\$89,100	\$0	\$0	\$89,100	\$68,607	\$10,692	\$9,801
117	S-A12c	Highway 11	Crimson King Way	Bathurst St	2025-2029	\$221,801	\$0	50%	\$ 110,900	\$110,900	\$0	\$0	\$110,900	\$85,393	\$13,308	\$12,199
118	S-B307a	Highway 11	Morning Sideroad	Sherwood Glen/Dogwood Blvd	2025-2029	\$679,245	\$0	23%	\$ 159,145	\$520,100	\$0	\$0	\$520,100	\$400,477	\$62,412	\$57,211
119	S-B307b	Yonge Street	East West Collector	Morning Sideroad	2025-2029	\$108,491	\$0	23%	\$ 25,419	\$83,072	\$0	\$0	\$83,072	\$63,965	\$9,969	\$9,138
<b>Queensville</b>																
120	S-A7a	Leslie Street	Mount Albert Road	Jim Morton Drive	2025-2029	\$585,660	\$0	10%	\$ 58,566	\$527,094	\$0	\$0	\$527,094	\$405,863	\$63,251	\$57,980
121	S-A10a	Queensville Sideroad	Woodbine Avenue	Yonge Street	2030-2034	\$558,913	\$0	10%	\$ 55,891	\$503,021	\$0	\$0	\$503,021	\$387,326	\$60,363	\$55,332
122	S-A33	North Queensville Ring Road (East Portion)	Queensville Sideroad	Leslie Street	2040-2044	\$266,493	\$0	10%	\$ 26,649	\$239,843	\$0	\$239,843	\$0	\$0	\$0	\$0
123	S-A35	North Queensville Ring Road Extension / Street C	Doane Road	Queensville Sideroad	2030-2034	\$437,048	\$0	10%	\$ 43,705	\$393,343	\$0	\$0	\$393,343	\$302,874	\$47,201	\$43,268
124	S-A36	New North-South Frontage Road (East of Hwy 404) / Street L	Doane Road	Queensville Sideroad	2025-2029	\$439,180	\$0	10%	\$ 43,918	\$395,262	\$0	\$0	\$395,262	\$304,352	\$47,431	\$43,479
125	S-A39	Murell Boulevard Extension / John Candy Drive	Doane Road	Ben Sinclair Avenue	2025-2029	\$106,597	\$0	10%	\$ 10,660	\$95,937	\$0	\$0	\$95,937	\$73,872	\$11,512	\$10,553
<b>Mount Albert</b>																
126	S-A5	Highway 48	Mount Albert Road	0.4km North of Princess Street	2025-2029	\$207,829	\$0	10%	\$ 20,783	\$187,046	\$0	\$0	\$187,046	\$144,025	\$22,446	\$20,575
127	S-A8c	Mount Albert Road	Ninth Line	Highway 48	2025-2029	\$558,913	\$0	10%	\$ 55,891	\$503,021	\$0	\$0	\$503,021	\$387,326	\$60,363	\$55,332
128	S-A41	Centre Street	Mount Albert Road	King Street and King Street East	2025-2029	\$234,514	\$0	10%	\$ 23,451	\$211,062	\$0	\$0	\$211,062	\$162,518	\$25,327	\$23,217
<b>Miscellaneous Locations</b>																
129	S-A1	2nd Concession Road	0.3km North of Doane Road	Queensville Sideroad	2030-2034	\$365,427	\$0	10%	\$ 36,543	\$328,884	\$0	\$0	\$328,884	\$253,241	\$39,466	\$36,177
130	S-A11	Woodbine Avenue	Mount Albert Road	Queensville Sideroad	2030-2034	\$1,319,054	\$0	10%	\$ 131,905	\$1,187,148	\$0	\$0	\$1,187,148	\$914,104	\$142,458	\$130,586
<b>MISCELLANEOUS ROAD-RELATED WORKS</b>																



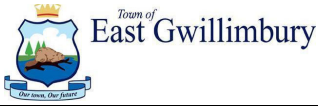
**C.1 ROADS AND RELATED  
SCHEDULE 2  
Development Charge Capital Program**

Project Description		Timing	Estimated Project Cost	LESS:			Total DC Eligible Cost	CAPITAL PROGRAM FUNDING			COST ALLOCATION			
				Alternative Funding Sources	BTE %	BTE \$		Existing Reserve Fund Balance	Post Period 2051+	Current Planning Period 2023-2051	Residential	Retail	Non-Retail	
TMP ID	Road	To	From											
												77%	12%	11%
131	Downtown Mount Albert Revitalization	2023-2026		3,075,265.00	\$2,272,213	44%	\$ 356,052	\$447,000	\$0	\$0	\$447,000	\$344,190	\$53,640	\$49,170
132	New Sidewalk - Queensville Sideroad	2023		135,000.00	\$0	68%	\$ 92,000	\$43,000	\$0	\$0	\$43,000	\$33,110	\$5,160	\$4,730
133	Highway 48 Sidewalk	2023		661,250.00	\$0	30%	\$ 201,250	\$460,000	\$0	\$0	\$460,000	\$354,200	\$55,200	\$50,600
134	New Sidewalk Designs	2023		55,000.00	\$0	49%	\$ 26,750	\$28,250	\$0	\$0	\$28,250	\$21,753	\$3,390	\$3,108
135	Downtown Holland Landing - Yonge Street Revitalization	2023-2026		10,050,000.00	\$7,103,582	94%	\$ 2,781,418	\$165,000	\$0	\$0	\$165,000	\$127,050	\$19,800	\$18,150
136	Highway 11/Yonge St - Multi Use Path and Lighting	2023-2026		5,015,000.00	\$0	23%	\$ 1,175,000	\$3,840,000	\$0	\$0	\$3,840,000	\$2,956,800	\$460,800	\$422,400
137	Yonge Street Road Widening & Old Yonge Street	2024-2027		250,000.00	\$0	50%	\$ 125,000	\$125,000	\$0	\$0	\$125,000	\$96,250	\$15,000	\$13,750
<b>PRE-CONSTRUCTION PLANS</b>														
138	Transportation Master Plan	2023		\$110,000	\$0	0%	\$ -	\$110,000	\$0	\$0	\$110,000	\$84,700	\$13,200	\$12,100
139	Stormwater Management Master Plan	2024		\$175,000	\$0	0%	\$ -	\$175,000	\$0	\$0	\$175,000	\$134,750	\$21,000	\$19,250
140	Transportation Master Plan	2028		\$150,000	\$0	0%	\$ -	\$150,000	\$0	\$0	\$150,000	\$115,500	\$18,000	\$16,500
141	Stormwater Management Master Plan	2029		\$125,000	\$0	0%	\$ -	\$125,000	\$0	\$0	\$125,000	\$96,250	\$15,000	\$13,750
142	Official Plan Review	2033		\$166,667	\$0	0%	\$ -	\$166,667	\$0	\$0	\$166,667	\$128,333	\$20,000	\$18,333
<b>COMPLETED CAPITAL WORKS COVERED BY CREDIT AGREEMENT</b>														
143	Total outstanding credit agreements	2025-2034		\$6,208,242	\$4,016,379	0%	\$ -	\$2,191,863	\$0	\$0	\$2,191,863	\$1,687,735	\$263,024	\$241,105
<b>Total Roads and Related</b>				<b>\$363,451,298</b>	<b>\$13,392,174</b>		<b>\$ 90,824,410</b>	<b>\$259,234,714</b>	<b>\$13,220,119</b>	<b>\$8,483,035</b>	<b>\$237,531,560</b>	<b>\$182,899,301</b>	<b>\$28,503,787</b>	<b>\$26,128,472</b>

Maximum Eligible Amount

\$2,544,975,658

<b>Residential Development Charge Calculation</b>	
Residential Share of 2023-2051 Discounted Growth Related Capital Program	\$182,899,301
Population Growth in New Units 2023-2051	93,857
Development Charge Per Capita	<b>\$1,948.70</b>
<b>Retail Non-Residential Development Charge Calculation</b>	
Retail Share of 2023-2051 Discounted Growth Related Capital Program	\$28,503,787
Growth in Retail Gross Floor Area (Sq.ft.) 2023-2051	2,925,636
Development Charge Per Square Foot	<b>\$9.74</b>
<b>Non-Retail Non-Residential Development Charge Calculation</b>	
Non-Retail Share of 2023-2051 Discounted Growth Related Capital Program	\$26,128,472
Growth in Non-Retail Gross Floor Area (Sq.ft.) 2023-2051	15,983,416
Development Charge Per Square Foot	<b>\$1.63</b>



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**Residential Cashflow and Development Charge Calculation**

Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037
Population Growth in New Units	1,834	1,921	2,012	2,108	2,214	2,318	2,426	2,541	2,660	2,909	3,065	3,235	3,419	3,618	3,036
<b>Opening Balance</b>	0.00	4,750.98	7,004.01	-14,889.52	-36,470.93	-57,178.61	-78,270.38	-99,627.03	-100,520.56	-101,281.18	-101,624.10	-101,914.00	-101,809.75	-101,759.77	-101,419.94
<b>Residential Funding Requirements</b>															
Annual Expenditures (\$000)	1,735.77	1,400.82	24,892.03	24,507.03	23,650.02	23,741.45	23,722.20	5,663.50	5,663.50	5,663.50	5,791.83	5,663.50	5,915.96	5,915.96	5,915.96
Inflated Annual Expenditures at 2% per annum (\$000)	1,735.77	1,428.84	25,897.66	26,007.05	25,599.54	26,212.48	26,715.05	6,505.58	6,635.69	6,768.41	7,060.21	7,041.85	7,502.87	7,652.93	7,805.99
Borrowing Costs - Not Inflated (\$000)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Annual Development Charge Revenue</b>															
Development Charge Receipts	6,486.70	3,681.72	4,004.50	4,426.92	4,894.20	5,124.10	5,362.84	5,617.06	5,880.12	6,430.55	6,775.40	7,151.20	7,557.94	7,997.84	6,711.29
Interest on Opening Balance <sup>(1)</sup>	0.00	0.12	0.18	-0.74	-1.82	-2.86	-3.91	-4.98	-5.03	-5.06	-5.08	-5.10	-5.09	-5.09	-5.07
Interest on In-Year Transactions <sup>(1)</sup>	0.06	0.03	-0.55	-0.54	-0.52	-0.53	-0.53	-0.02	-0.02	-0.01	-0.01	0.00	0.00	0.00	-0.03
<b>Total Revenue</b>	6,486.76	3,681.87	4,004.13	4,425.64	4,891.86	5,120.72	5,358.40	5,612.06	5,875.07	6,425.48	6,770.31	7,146.10	7,552.85	7,992.76	6,706.19
<b>Closing Balance</b>	4,750.98	7,004.01	-14,889.52	-36,470.93	-57,178.61	-78,270.38	-99,627.03	-100,520.56	-101,281.18	-101,624.10	-101,914.00	-101,809.75	-101,759.77	-101,419.94	-102,519.74
<b>Roads and Related Adjusted Development Charge:</b>	<b>\$2,210.57 /capita</b>														
(1) Assumes: Interest of 2.5%, Borrowing of 5%															

Year	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	TOTAL
Population Growth in New Units	3,172	3,317	3,470	3,631	2,610	2,720	2,838	2,962	3,093	4,783	5,046	5,327	5,626	5,946	93,857
<b>Opening Balance</b>	-102,519.74	-103,475.06	-104,269.15	-96,746.45	-88,870.33	-83,253.75	-77,396.69	-71,281.53	-64,895.04	-58,221.79	-47,815.52	-36,830.62	-25,227.34	-12,965.93	
<b>Residential Funding Requirements</b>															
Annual Expenditures (\$000)	5,915.96	5,915.96	102.03	102.03	102.03	102.03	102.03	102.03	102.03	102.03	102.03	102.03	102.03	102.03	182,899.30
Inflated Annual Expenditures at 2% per annum (\$000)	7,962.11	8,121.35	142.86	145.72	148.64	151.61	154.64	157.73	160.89	164.11	167.39	170.74	174.15	177.63	208,569.49
Borrowing Costs - Not Inflated (\$000)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Annual Development Charge Revenue</b>															
Development Charge Receipts	7,011.93	7,332.46	7,670.88	8,026.58	5,769.59	6,012.75	6,273.60	6,547.71	6,837.29	10,573.16	11,154.54	11,775.71	12,436.67	13,144.05	208,669.12
Interest on Opening Balance <sup>(1)</sup>	-5.13	-5.17	-5.21	-4.84	-4.44	-4.16	-3.87	-3.56	-3.24	-2.91	-2.39	-1.84	-1.26	-0.65	-98.23
Interest on In-Year Transactions <sup>(1)</sup>	-0.02	-0.02	0.09	0.10	0.07	0.07	0.08	0.08	0.08	0.13	0.14	0.15	0.15	0.16	-1.40
<b>Total Revenue</b>	7,006.78	7,327.27	7,665.56	8,021.84	5,765.22	6,008.66	6,269.81	6,544.23	6,834.13	10,570.38	11,152.29	11,774.01	12,435.56	13,143.57	208,569.49
<b>Closing Balance</b>	-103,475.06	-104,269.15	-96,746.45	-88,870.33	-83,253.75	-77,396.69	-71,281.53	-64,895.04	-58,221.79	-47,815.52	-36,830.62	-25,227.34	-12,965.93	-0.00	
<b>Roads and Related Adjusted Development Charge:</b>	<b>\$2,210.57 /capita</b>														
(1) Assumes: Interest of 2.5%, Borrowing of 5%															





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**Retail Cashflow and Development Charge Calculation**

Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037
<b>Growth in Sq Ft of Retail GFA</b>	51,280	52,958	54,690	56,479	56,040	57,801	59,618	61,491	63,424	87,422	91,093	94,919	98,906	103,060	97,458
<b>Opening Balance</b>	0.00	53.77	194.03	-3,437.27	-7,040.50	-10,551.00	-14,132.24	-17,765.72	-18,222.14	-18,669.81	-18,899.72	-19,123.23	-19,288.73	-19,467.46	-19,607.28
<b>Non-Residential Funding Requirements</b>															
Annual Expenditures (\$000)	270.51	218.31	3,879.28	3,819.28	3,685.72	3,699.97	3,696.97	882.62	882.62	882.62	902.62	882.62	921.97	921.97	921.97
Inflated Annual Expenditures at 2% per annum (\$000)	270.51	222.68	4,036.00	4,053.05	3,989.54	4,085.06	4,163.39	1,013.86	1,034.13	1,054.82	1,100.29	1,097.43	1,169.28	1,192.66	1,216.52
Borrowing Costs - Not Inflated (\$000)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Annual Development Charge Revenue</b>															
Development Charge Receipts	324.28	362.93	404.79	450.08	479.48	504.44	530.70	558.33	587.39	825.84	877.74	932.89	991.51	1,053.82	1,016.47
Interest on Opening Balance <sup>(1)</sup>	0.0	0.0	0.0	(0.2)	(0.4)	(0.5)	(0.7)	(0.9)	(0.9)	(0.9)	(0.9)	(1.0)	(1.0)	(1.0)	(1.0)
Interest on In-Year Transactions <sup>(1)</sup>	0.00	0.00	-0.09	-0.09	-0.09	-0.09	-0.09	-0.01	-0.01	-0.01	-0.01	-0.00	-0.00	-0.00	-0.01
<b>Total Revenue</b>	324.28	362.93	404.70	449.81	479.04	503.83	529.91	557.43	586.47	824.90	876.78	931.93	990.55	1,052.84	1,015.49
<b>Closing Balance</b>	53.77	194.03	-3,437.27	-7,040.50	-10,551.00	-14,132.24	-17,765.72	-18,222.14	-18,669.81	-18,899.72	-19,123.23	-19,288.73	-19,467.46	-19,607.28	-19,808.31
<b>Roads and Related Adjusted Development Charge:</b>	<b>\$7.90 /sq.ft. of GFA</b>														
(1) Assumes: Interest of 2.5%, Borrowing of 5%															

Year	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	TOTAL
<b>Growth in Sq Ft of Retail GFA</b>	101,173	105,029	109,033	113,188	114,720	118,989	123,417	128,010	132,774	146,470	152,268	158,294	164,560	171,073	2,925,636
<b>Opening Balance</b>	-19,808.31	-19,973.83	-20,100.80	-18,917.26	-17,663.05	-16,366.03	-14,992.85	-13,539.07	-12,000.00	-10,370.68	-8,534.53	-6,586.38	-4,519.45	-2,326.53	
<b>Non-Residential Funding Requirements</b>															
Annual Expenditures (\$000)	921.97	921.97	15.90	15.90	15.90	15.90	15.90	15.90	15.90	15.90	15.90	15.90	15.90	15.90	28,503.79
Inflated Annual Expenditures at 2% per annum (\$000)	1,240.85	1,265.66	22.26	22.71	23.16	23.63	24.10	24.58	25.07	25.57	26.09	26.61	27.14	27.68	32,504.34
Borrowing Costs - Not Inflated (\$000)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Annual Development Charge Revenue</b>															
Development Charge Receipts	1,076.32	1,139.69	1,206.80	1,277.85	1,321.05	1,397.61	1,478.61	1,564.31	1,654.97	1,862.21	1,974.64	2,093.85	2,220.26	2,354.30	32,523.18
Interest on Opening Balance <sup>(1)</sup>	-0.99	-1.00	-1.01	-0.95	-0.88	-0.82	-0.75	-0.68	-0.60	-0.52	-0.43	-0.33	-0.23	-0.12	-18.59
Interest on In-Year Transactions <sup>(1)</sup>	-0.00	-0.00	0.01	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.03	0.03	0.03	-0.25
<b>Total Revenue</b>	1,075.33	1,138.69	1,205.81	1,276.92	1,320.18	1,396.81	1,477.88	1,563.65	1,654.39	1,861.72	1,974.24	2,093.55	2,220.06	2,354.21	32,504.34
<b>Closing Balance</b>	-19,973.83	-20,100.80	-18,917.26	-17,663.05	-16,366.03	-14,992.85	-13,539.07	-12,000.00	-10,370.68	-8,534.53	-6,586.38	-4,519.45	-2,326.53	-0.00	
<b>Roads and Related Adjusted Development Charge:</b>	<b>\$7.90 /sq.ft. of GFA</b>														
(1) Assumes: Interest of 2.5%, Borrowing of 5%															

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**Non-Retail Cashflow and Development Charge Calculation**

Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037
<b>Growth in Sq Ft of Non-Retail GFA</b>	221,402	233,391	246,039	259,385	256,473	269,584	283,379	297,891	313,160	409,385	435,595	463,533	493,318	525,078	491,769
<b>Opening Balance</b>	0.00	-16.64	43.52	-3,355.35	-6,729.36	-10,024.29	-13,380.78	-16,781.17	-17,264.49	-17,734.11	-18,062.93	-18,378.96	-18,633.13	-18,888.79	-19,095.89
<b>Non-Residential Funding Requirements</b>															
Annual Expenditures (\$000)	247.97	200.12	3,556.00	3,501.00	3,378.57	3,391.64	3,388.89	809.07	809.07	809.07	827.40	809.07	845.14	845.14	845.14
Inflated Annual Expenditures at 2% per annum (\$000)	247.97	204.12	3,699.67	3,715.29	3,657.08	3,744.64	3,816.44	929.37	947.96	966.92	1,008.60	1,005.98	1,071.84	1,093.28	1,115.14
Borrowing Costs - Not Inflated (\$000)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Annual Development Charge Revenue</b>															
Development Charge Receipts	231.33	264.28	300.89	341.53	362.57	388.73	416.80	446.91	479.21	638.98	693.49	752.73	817.12	887.12	847.46
Interest on Opening Balance <sup>(1)</sup>	0.00	-0.00	0.00	-0.17	-0.34	-0.50	-0.67	-0.84	-0.86	-0.89	-0.90	-0.92	-0.93	-0.94	-0.95
Interest on In-Year Transactions <sup>(1)</sup>	-0.00	0.00	-0.08	-0.08	-0.08	-0.08	-0.08	-0.01	-0.01	-0.01	-0.01	-0.01	-0.01	-0.01	-0.01
<b>Total Revenue</b>	231.33	264.28	300.80	341.28	362.16	388.15	416.04	446.05	478.33	638.09	692.58	751.80	816.18	886.17	846.50
<b>Closing Balance</b>	-16.64	43.52	-3,355.35	-6,729.36	-10,024.29	-13,380.78	-16,781.17	-17,264.49	-17,734.11	-18,062.93	-18,378.96	-18,633.13	-18,888.79	-19,095.89	-19,364.53
<b>Roads Adjusted Development Charge:</b>	<b>\$1.31 /sq.ft. of GFA</b>														
(Assumes: Interest of 2.5%, Borrowing of 5%)															

Year	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	TOTAL
<b>Growth in Sq Ft of Non-Retail GFA</b>	519,551	548,931	580,002	612,864	709,290	754,234	802,097	853,070	907,361	810,380	852,584	896,999	943,740	992,930	15,983,416
<b>Opening Balance</b>	-19,364.53	-19,589.71	-19,766.70	-18,727.39	-17,605.93	-16,278.49	-14,837.20	-13,272.25	-11,572.98	-9,727.82	-8,049.38	-6,246.84	-4,311.08	-2,232.31	
<b>Non-Residential Funding Requirements</b>															
Annual Expenditures (\$000)	845.14	845.14	14.58	14.58	14.58	14.58	14.58	14.58	14.58	14.58	14.58	14.58	14.58	14.58	26,128.47
Inflated Annual Expenditures at 2% per annum (\$000)	1,137.44	1,160.19	20.41	20.82	21.23	21.66	22.09	22.53	22.98	23.44	23.91	24.39	24.88	25.38	29,795.64
Borrowing Costs - Not Inflated (\$000)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Annual Development Charge Revenue</b>															
Development Charge Receipts	913.24	984.18	1,060.69	1,143.20	1,349.53	1,463.75	1,587.77	1,722.44	1,868.70	1,702.35	1,826.83	1,960.44	2,103.84	2,257.77	29,813.88
Interest on Opening Balance <sup>(1)</sup>	-0.97	-0.98	-0.99	-0.94	-0.88	-0.81	-0.74	-0.66	-0.58	-0.49	-0.40	-0.31	-0.22	-0.11	-18.00
Interest on In-Year Transactions <sup>(1)</sup>	-0.01	-0.00	0.01	0.01	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.03	0.03	-0.25
<b>Total Revenue</b>	912.27	983.20	1,059.72	1,142.28	1,348.67	1,462.95	1,587.04	1,721.80	1,868.15	1,701.89	1,826.45	1,960.15	2,103.65	2,257.69	29,795.64
<b>Closing Balance</b>	-19,589.71	-19,766.70	-18,727.39	-17,605.93	-16,278.49	-14,837.20	-13,272.25	-11,572.98	-9,727.82	-8,049.38	-6,246.84	-4,311.08	-2,232.31	-0.00	
<b>Roads Adjusted Development Charge:</b>	<b>\$1.31 /sq.ft. of GFA</b>														
(1) Assumes: Interest of 2.5%, Borrowing of 5%															

# C.2 Water Services

Schedule 1 provides the detailed growth-related capital program for water services. The details of the program were provided by WSP Consulting as part of the Water and Wastewater Master Plan update (currently ongoing) and identify the infrastructure and servicing needs to facilitate development in East Gwillimbury to 2051. The total capital costs for the required infrastructure is \$56.6 million and includes watermains, pre-construction plans and the ongoing recovery of completed growth-related works.

The capital program is reduced by \$1.2 million which represents DC credits previously issued for completed works. The available reserve fund of \$1.0 million is also deducted.

It is important to note that a share of the costs of these growth-related projects will be funded by alternative sources. This amount totals \$356,851 and has been removed from the program, allocated to the non-retail share of certain employment lands servicing projects.

The net amount of growth-related capital costs that will be funded through DCs between 2023 and 2051 totals \$38.9 million. The eligible costs are then apportioned to the residential and non-residential sectors based on the water and wastewater flow estimates used to inform the water and wastewater master plans. The calculation of the residential/non-residential allocation is illustrated on the table below.

		<b>2023-2051 Growth</b>	<b>Per Capita Flow</b>	<b>%</b>
<b>Water Flows:</b>				
Residential	238.7 litres / capita / day	Population: 93,857	22,403,666	81%
Non-Residential	182.0 litres / capita / day	Employment: 29,873	5,150,800	19%
		<b>Total</b>	<b>27,554,466</b>	

The non-residential share of 19 per cent of the total DC eligible costs is further allocated to the retail and non-retail sectors based on shares of anticipated employment growth between 2023 and 2051. The costs allocated to the residential (\$31.9 million), retail (\$1.6 million) and non-retail (\$5.5 million) sectors are applied to the forecasted growth during the longer term period (2023-2051) which results in the following unadjusted development charges, prior to cash flow analysis:

- Residential: \$339.17 / capita
- Retail: \$0.28 / square foot of GFA
- Non-Retail: \$0.40 / square foot of GFA

The cash flow analysis for the water services category is shown on Schedule 2 and illustrates the impact of the timing of anticipated capital expenditures and likely revenue generated from future development charges. Inflation on capital project costs and the available reserve fund balance is considered, as well as any interest earned or incurred on future balances.

After cash flow considerations, the development charges have been adjusted as follows:

	<b>Prior to Cash Flow Consideration</b>	<b>After Cash Flow Consideration</b>
Residential	\$339.17 / capita	\$447.48 / capita
Retail	\$0.28 / square foot	\$0.51 / square foot
Non-Retail	\$0.40 / square foot	\$0.33 / square foot



**C.2 WATER SERVICES  
SCHEDULE 1  
Development Charge Capital Program**

Project Description	Timing	Estimated Project Cost	LESS:		Total DC Eligible Cost	CAPITAL PROGRAM FUNDING			COST ALLOCATION		
			Alternative Funding Sources	Benefit to Existing Share		Existing Reserve Fund Balance	Post Period 2051+	Current Planning Period 2023-2051	Residential	Retail	Non-Retail
									<b>81%</b>	<b>4%</b>	<b>15%</b>
<b>Water</b>											
<b>Watermains</b>											
<b>Mount Albert</b>											
1 Ninth Line: Donald Stewart Cres to S of Mt Albert Rd	2025-2029	\$1,300,000	\$0	\$130,000	\$1,170,000	\$0	\$0	\$1,170,000	\$947,700	\$46,800	-\$16,516
<b>Sharon</b>											
2 Colonel Waying Blvd: Loop S of Mt Albert	2030-2034	\$500,000	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 Upsize Colonel Waying Blvd between 200m S of Mt Albert to Farr Ave	2030-2034	\$700,000	\$0	\$700,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 Upsize Colonel Waying Blvd between Leslie St to beyond Ward Ave	2030-2034	\$3,000,000	\$0	\$2,100,000	\$900,000	\$0	\$0	\$900,000	\$729,000	\$36,000	\$135,000
5 N-S Collector 400m E of Leslie St: 800m S of Doane Rd to 350m N of May Ave	2035-2039	\$800,000	\$0	\$0	\$800,000	\$0	\$0	\$800,000	\$648,000	\$32,000	\$120,000
6 Second Con: 910m N of Mt Albert Rd to 410m S of Mt Albert Rd	2035-2039	\$2,300,000	\$0	\$0	\$2,300,000	\$1,001,842	\$0	\$1,298,158	\$1,051,508	\$51,926	\$194,724
<b>Holland Landing</b>											
7 Upsize linking Stonehill Blvd. to Colony Trail Blvd.	2030-2034	\$200,000	\$0	\$168,000	\$32,000	\$0	\$0	\$32,000	\$25,920	\$1,280	\$4,800
8 Bathurst St and Queensville Sdrd: Oriole Dr/Holland Landing Rd to Queensville Sdrd W and then E to Karissa Ln	2030-2034	\$5,900,000	\$0	\$5,900,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 E-W Collector 800m N of Oriole Dr: Sluse Rd to Park Ave	2030-2034	\$1,000,000	\$0	\$350,000	\$650,000	\$0	\$0	\$650,000	\$526,500	\$26,000	\$97,500
10 Upsize Oriole Dr from Sand Rd to beyond Cotton Crt	2030-2034	\$400,000	\$0	\$336,000	\$64,000	\$0	\$0	\$64,000	\$51,840	\$2,560	\$9,600
11 E-W Collector : West St to Charlotte Abby Dr	2025-2029	\$2,500,000	\$0	\$0	\$2,500,000	\$0	\$0	\$2,500,000	\$2,025,000	\$100,000	\$210,165
<b>Queensville</b>											
12 N-S Collector 360m E of Leslie St: Queensville Sdrd to 450m N	2040-2044	\$800,000	\$0	\$0	\$800,000	\$0	\$0	\$800,000	\$648,000	\$32,000	\$120,000
13 N-S Collector 360m E of Leslie St: Queensville Sdrd to 800m S of Doane Rd	2030-2034	\$5,000,000	\$0	\$0	\$5,000,000	\$0	\$0	\$5,000,000	\$4,050,000	\$200,000	\$750,000
14 E-W & N-S Collector 450m S of Queensville Sdrd: Leslie St to 700m E and then 3.2km S to 350m N of May Ave	2030-2034	\$6,300,000	\$0	\$0	\$6,300,000	\$0	\$0	\$6,300,000	\$5,103,000	\$252,000	\$945,000
15 E-W Collector 700m N of Doane Rd: Leslie St to 810m E	2030-2034	\$1,400,000	\$0	\$0	\$1,400,000	\$0	\$0	\$1,400,000	\$1,134,000	\$56,000	\$210,000
16 E-W Collector 700m N of Doane Rd: 810m E of Leslie St to 400m W of Woodbine Ave	2035-2039	\$1,500,000	\$0	\$0	\$1,500,000	\$0	\$0	\$1,500,000	\$1,215,000	\$60,000	\$225,000
17 N-S Collector 550m E of Second Con: Queensville Sdrd to Evans Farm Blvd	2025-2029	\$1,100,000	\$0	\$0	\$1,100,000	\$0	\$0	\$1,100,000	\$891,000	\$44,000	\$165,000
18 Leslie Street: 850m N of Queensville Sdrd to 450m further N	2045-2050	\$800,000	\$0	\$0	\$800,000	\$0	\$0	\$800,000	\$648,000	\$32,000	\$120,000
19 N-S Collector 820m W of Leslie St: Queensville Sdrd to 930m N	2040-2044	\$1,700,000	\$0	\$0	\$1,700,000	\$0	\$0	\$1,700,000	\$1,377,000	\$68,000	\$255,000
20 N-S Collector 550m E of Second Con: Queensville Sdrd to 300m N	2040-2044	\$600,000	\$0	\$0	\$600,000	\$0	\$0	\$600,000	\$486,000	\$24,000	\$90,000
21 E-W Collector 300m N of Queensville Sdrd: 820m W of Leslie St to 890m further W	2040-2044	\$1,600,000	\$0	\$0	\$1,600,000	\$0	\$0	\$1,600,000	\$1,296,000	\$64,000	\$240,000
22 E-W Collector 300m N of Queensville Sdrd: 300m E of Second Con C to W limit of 70% Whitebelt Lands - Zone 1	2040-2044	\$500,000	\$0	\$0	\$500,000	\$0	\$0	\$500,000	\$405,000	\$20,000	\$75,000
23 E-W Collector 1.3km N of Queensville Sdrd: Leslie St to 1.3km SW	2045-2050	\$2,300,000	\$0	\$0	\$2,300,000	\$0	\$0	\$2,300,000	\$1,863,000	\$92,000	\$345,000
24 N-S & E-W Collector 350m W of Leslie St: 440m N of Queensville Sdrd to 440m further N and then W connecting to Leslie St	POST 2051	\$2,000,000	\$0	\$0	\$2,000,000	\$0	\$2,000,000	\$0	\$0	\$0	\$0
25 E-W Collector 400m N of Queensville Sdrd: W limit of 70% Whitebelt Lands - Zone 1 to 480m W	POST 2051	\$900,000	\$0	\$0	\$900,000	\$0	\$900,000	\$0	\$0	\$0	\$0
26 N-S Collector 540m W of Second Con: Queensville Sdrd to 450m N	POST 2051	\$800,000	\$0	\$0	\$800,000	\$0	\$800,000	\$0	\$0	\$0	\$0
27 Second Con: Queensville Sdrd to 620m N	2040-2044	\$1,100,000	\$0	\$0	\$1,100,000	\$0	\$0	\$1,100,000	\$891,000	\$44,000	\$165,000
28 Second Con: 620m N of Queensville Sdrd to 500m further N	POST 2051	\$900,000	\$0	\$0	\$900,000	\$0	\$900,000	\$0	\$0	\$0	\$0
29 N-S Collector 420m W of Woodbine Ave: Queensville Sdrd to S limit of 70% Whitebelt Land - Zone 2	2045-2050	\$1,700,000	\$0	\$0	\$1,700,000	\$0	\$0	\$1,700,000	\$1,377,000	\$68,000	\$255,000
30 Woodbine Ave: Queensville Sdrd to S limit of 70% Whitebelt Land - Zone 2	2045-2050	\$1,600,000	\$0	\$0	\$1,600,000	\$0	\$0	\$1,600,000	\$1,296,000	\$64,000	\$240,000
31 N-S Collector: along W limit of 70% Whitebelt Land - Zone 2	2045-2050	\$500,000	\$0	\$0	\$500,000	\$0	\$0	\$500,000	\$405,000	\$20,000	\$75,000
32 Woodbine Ave: along E limit of 70% Whitebelt Land - Zone 2 and to N limit of 100% of Whitebelt Land - Zone 2	2045-2050	\$700,000	\$0	\$0	\$700,000	\$0	\$0	\$700,000	\$567,000	\$28,000	\$105,000
33 N-S & E-W Collector N of 70% Whitebelt Land - Zone 2: along W, N, and E limit of 100% Whitebelt Land - Zone 2	POST 2051	\$700,000	\$0	\$0	\$700,000	\$0	\$700,000	\$0	\$0	\$0	\$0
<b>Green Lane West</b>											
34 N-S Collector 780m W of Yonge St: 820m N of Green Ln to Morning Sdrd	2035-2039	\$700,000	\$0	\$0	\$700,000	\$0	\$0	\$700,000	\$567,000	\$28,000	\$105,000
35 N-S Collector 780m W of Yonge St: Morning Sdrd to Hwy 11	2035-2039	\$1,300,000	\$0	\$0	\$1,300,000	\$0	\$0	\$1,300,000	\$1,053,000	\$52,000	\$195,000
<b>Pre-Construction Plans</b>											
36 Water Wastewater Masterplan - Water Share	2023	\$98,000	\$0	\$0	\$98,000	\$0	\$0	\$98,000	\$79,380	\$3,920	\$14,700
37 Water Wastewater Masterplan - Water Share	2028	\$100,000	\$0	\$0	\$100,000	\$0	\$0	\$100,000	\$81,000	\$4,000	\$15,000
38 Official Plan Review	2033	\$166,667	\$0	\$0	\$166,667	\$0	\$0	\$166,667	\$135,000	\$6,667	\$25,000
<b>Completed Capital Works covered by Credit Agreement</b>											
39 Total outstanding credit agreements	2025-2034	\$1,491,646	\$1,169,958	\$0	\$321,688	\$0	\$0	\$321,688	\$260,567	\$12,868	\$48,253
40 Alternative Funding Sources for Employment Lands Servicing		-\$356,851	\$0	\$0	-\$356,851	\$0	\$0	-\$356,851	\$0	\$0	\$0
<b>Total Water Services</b>		<b>\$56,599,461</b>	<b>\$1,169,958</b>	<b>\$10,184,000</b>	<b>\$45,245,503</b>	<b>\$1,001,842</b>	<b>\$5,300,000</b>	<b>\$38,943,662</b>	<b>\$31,833,415</b>	<b>\$1,572,021</b>	<b>\$5,538,226</b>

<b>Residential Development Charge Calculation</b>	
Residential Share of 2023-2051 Discounted Growth Related Capital Program	\$31,833,415
Population Growth in New Units 2023-2051	93,857
Development Charge Per Capita	<b>\$339.17</b>
<b>Retail Non-Residential Development Charge Calculation</b>	
Retail Share of 2023-2051 Discounted Growth Related Capital Program	\$1,572,021
Growth in Retail Gross Floor Area (Sq.ft.) 2023-2051	5,587,685
Development Charge Per Square Foot	<b>\$0.28</b>
<b>Non-Retail Non-Residential Development Charge Calculation</b>	
Non-Retail Share of 2023-2051 Discounted Growth Related Capital Program	\$5,538,226
Growth in Non-Retail Gross Floor Area (Sq.ft.) 2023-2051	13,772,029
Development Charge Per Square Foot	<b>\$0.40</b>



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**Residential Cashflow and Development Charge Calculation**

Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037
Population Growth in New Units	1,834	1,921	2,012	2,108	2,214	2,318	2,426	2,541	2,660	2,909	3,065	3,235	3,419	3,618	3,036
<b>Opening Balance</b>	0.00	1,233.72	1,979.04	1,958.64	2,007.13	2,133.26	2,199.20	2,385.27	822.80	-740.45	-2,247.41	-3,905.37	-5,380.07	-5,000.58	-4,555.01
<b>Residential Funding Requirements</b>															
Annual Expenditures (\$000)	79.38	0.00	798.80	798.80	798.80	879.80	798.80	2,350.11	2,350.11	2,350.11	2,485.11	2,350.11	906.90	906.90	906.90
Inflated Annual Expenditures at 2% per annum (\$000)	79.38	0.00	831.07	847.69	864.64	971.37	899.57	2,699.54	2,753.53	2,808.60	3,029.33	2,922.06	1,150.17	1,173.17	1,196.64
Borrowing Costs - Not Inflated (\$000)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Annual Development Charge Revenue</b>															
Development Charge Receipts	1,313.08	745.28	810.62	896.13	990.72	1,037.26	1,085.58	1,137.04	1,190.29	1,301.72	1,371.52	1,447.60	1,529.93	1,618.98	1,358.55
Interest on Opening Balance <sup>(1)</sup>	0.00	0.03	0.05	0.05	0.05	0.05	0.05	0.06	0.02	-0.04	-0.11	-0.20	-0.27	-0.25	-0.23
Interest on In-Year Transactions <sup>(1)</sup>	0.02	0.01	-0.00	0.00	0.00	0.00	0.00	-0.04	-0.04	-0.04	-0.04	-0.04	0.00	0.01	0.00
<b>Total Revenue</b>	1,313.10	745.32	810.67	896.18	990.77	1,037.31	1,085.64	1,137.07	1,190.28	1,301.64	1,371.37	1,447.36	1,529.67	1,618.74	1,358.32
<b>Closing Balance</b>	1,233.72	1,979.04	1,958.64	2,007.13	2,133.26	2,199.20	2,385.27	822.80	-740.45	-2,247.41	-3,905.37	-5,380.07	-5,000.58	-4,555.01	-4,393.33
<b>Water Adjusted Development Charge:</b>	<b>\$447.48 /capita</b>														
(1) Assumes: Interest of 2.5%, Borrowing of 5%															

Year	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	TOTAL
Population Growth in New Units	3,172	3,317	3,470	3,631	2,610	2,720	2,838	2,962	3,093	4,783	5,046	5,327	5,626	5,946	93,857
<b>Opening Balance</b>	-4,393.33	-4,194.71	-3,955.61	-3,832.14	-3,665.20	-3,984.29	-4,283.92	-4,561.08	-4,595.45	-4,598.40	-3,872.83	-3,057.83	-2,145.90	-1,129.56	0.00
<b>Residential Funding Requirements</b>															
Annual Expenditures (\$000)	906.90	906.90	1,020.60	1,020.60	1,020.60	1,020.60	1,020.60	879.43	879.43	879.43	879.43	879.43	879.43	879.43	31,833.42
Inflated Annual Expenditures at 2% per annum (\$000)	1,220.57	1,244.98	1,429.09	1,457.67	1,486.82	1,516.56	1,546.89	1,359.58	1,386.77	1,414.51	1,442.80	1,471.65	1,501.08	1,531.11	42,236.83
Borrowing Costs - Not Inflated (\$000)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Annual Development Charge Revenue</b>															
Development Charge Receipts	1,419.40	1,484.29	1,552.75	1,624.80	1,167.92	1,217.14	1,269.95	1,325.43	1,384.05	2,140.29	2,257.98	2,383.72	2,517.52	2,660.71	42,240.28
Interest on Opening Balance <sup>(1)</sup>	-0.22	-0.21	-0.20	-0.19	-0.18	-0.20	-0.21	-0.23	-0.23	-0.23	-0.19	-0.15	-0.11	-0.06	-3.34
Interest on In-Year Transactions <sup>(1)</sup>	0.00	0.00	0.00	0.00	-0.01	-0.01	-0.01	-0.00	-0.00	0.01	0.01	0.01	0.01	0.01	-0.11
<b>Total Revenue</b>	1,419.19	1,484.08	1,552.56	1,624.61	1,167.73	1,216.94	1,269.73	1,325.20	1,383.82	2,140.07	2,257.80	2,383.58	2,517.42	2,660.67	42,236.83
<b>Closing Balance</b>	-4,194.71	-3,955.61	-3,832.14	-3,665.20	-3,984.29	-4,283.92	-4,561.08	-4,595.45	-4,598.40	-3,872.83	-3,057.83	-2,145.90	-1,129.56	0.00	0.00
<b>Water Adjusted Development Charge:</b>	<b>\$447.48 /capita</b>														
(1) Assumes: Interest of 2.5%, Borrowing of 5%															



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**Retail Cashflow and Development Charge Calculation**

Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037
<b>Growth in Sq Ft of Retail GFA</b>	51,280	52,958	54,690	56,479	56,040	57,801	59,618	61,491	63,424	87,422	91,093	94,919	98,906	103,060	97,458
<b>Opening Balance</b>	0.00	16.88	40.16	25.09	12.09	0.15	-15.46	-25.85	-123.35	-221.65	-307.39	-400.71	-485.19	-478.41	-468.78
<b>Non-Residential Funding Requirements</b>															
Annual Expenditures (\$000)	3.92	0.00	39.45	39.45	39.45	43.45	39.45	116.05	116.05	116.05	122.72	116.05	44.79	44.79	44.79
Inflated Annual Expenditures at 2% per annum (\$000)	3.92	0.00	41.04	41.86	42.70	47.97	44.42	133.31	135.98	138.70	149.60	144.30	56.80	57.93	59.09
Borrowing Costs - Not Inflated (\$000)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Annual Development Charge Revenue</b>															
Development Charge Receipts	20.80	23.28	25.96	28.87	30.76	32.36	34.04	35.81	37.68	52.97	56.30	59.84	63.60	67.60	65.20
Interest on Opening Balance <sup>(1)</sup>	0.0	0.0	0.0	0.0	0.0	0.0	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Interest on In-Year Transactions <sup>(1)</sup>	0.00	0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	0.00	0.00	0.00
<b>Total Revenue</b>	20.80	23.28	25.96	28.87	30.76	32.36	34.04	35.81	37.67	52.96	56.28	59.82	63.57	67.57	65.18
<b>Closing Balance</b>	16.88	40.16	25.09	12.09	0.15	-15.46	-25.85	-123.35	-221.65	-307.39	-400.71	-485.19	-478.41	-468.78	-462.69
<b>Water Services Adjusted Development Charge:</b>	<b>\$0.51 /sq.ft. of GFA</b>														
(1) Assumes: Interest of 2.5%, Borrowing of 5%															

Year	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	TOTAL
<b>Growth in Sq Ft of Retail GFA</b>	101,173	105,029	109,033	113,188	114,720	118,989	123,417	128,010	132,774	146,470	152,268	158,294	164,560	171,073	2,925,636
<b>Opening Balance</b>	-462.69	-453.95	-442.35	-435.54	-425.58	-414.29	-399.55	-381.12	-347.94	-310.28	-260.70	-205.30	-143.68	-75.40	
<b>Non-Residential Funding Requirements</b>															
Annual Expenditures (\$000)	44.79	44.79	50.40	50.40	50.40	50.40	50.40	43.43	43.43	43.43	43.43	43.43	43.43	43.43	1,572.02
Inflated Annual Expenditures at 2% per annum (\$000)	60.28	61.48	70.57	71.98	73.42	74.89	76.39	67.14	68.48	69.85	71.25	72.67	74.13	75.61	2,085.77
Borrowing Costs - Not Inflated (\$000)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Annual Development Charge Revenue</b>															
Development Charge Receipts	69.04	73.10	77.41	81.97	84.74	89.65	94.84	100.34	106.16	119.45	126.66	134.31	142.41	151.01	2,086.14
Interest on Opening Balance <sup>(1)</sup>	-0.02	-0.02	-0.02	-0.02	-0.02	-0.02	-0.02	-0.02	-0.02	-0.02	-0.01	-0.01	-0.01	-0.00	-0.36
Interest on In-Year Transactions <sup>(1)</sup>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.01
<b>Total Revenue</b>	69.02	73.08	77.39	81.94	84.71	89.63	94.82	100.32	106.14	119.43	126.65	134.30	142.41	151.01	2,085.77
<b>Closing Balance</b>	-453.95	-442.35	-435.54	-425.58	-414.29	-399.55	-381.12	-347.94	-310.28	-260.70	-205.30	-143.68	-75.40	0.00	
<b>Water Services Adjusted Development Charge:</b>	<b>\$0.51 /sq.ft. of GFA</b>														
(1) Assumes: Interest of 2.5%, Borrowing of 5%															



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**Non-Retail Cashflow and Development Charge Calculation**

Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037
<b>Growth in Sq Ft of Non-Retail GFA</b>	221,402	233,391	246,039	259,385	256,473	269,584	283,379	297,891	313,160	409,385	435,595	463,533	493,318	525,078	491,769
<b>Opening Balance</b>	0.00	43.00	108.92	104.33	108.28	115.85	111.74	129.49	-258.96	-649.36	-1,010.13	-1,398.20	-1,751.65	-1,760.91	-1,756.98
<b>Non-Residential Funding Requirements</b>															
Annual Expenditures (\$000)	14.70	0.00	76.56	76.56	76.56	91.56	76.56	435.21	435.21	435.21	460.21	435.21	167.94	167.94	167.94
Inflated Annual Expenditures at 2% per annum (\$000)	14.70	0.00	79.65	81.24	82.87	101.08	86.21	499.91	509.91	520.11	560.99	541.12	212.99	217.25	221.60
Borrowing Costs - Not Inflated (\$000)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Annual Development Charge Revenue</b>															
Development Charge Receipts	57.70	65.92	75.05	85.19	90.44	96.96	103.96	111.47	119.53	159.38	172.98	187.76	203.82	221.28	211.38
Interest on Opening Balance <sup>(1)</sup>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.01	-0.03	-0.05	-0.07	-0.09	-0.09	-0.09
Interest on In-Year Transactions <sup>(1)</sup>	0.00	0.00	-0.00	0.00	0.00	-0.00	0.00	-0.01	-0.01	-0.01	-0.01	-0.01	-0.00	0.00	-0.00
<b>Total Revenue</b>	57.70	65.92	75.05	85.19	90.44	96.97	103.97	111.47	119.51	159.34	172.92	187.68	203.73	221.19	211.30
<b>Closing Balance</b>	43.00	108.92	104.33	108.28	115.85	111.74	129.49	-258.96	-649.36	-1,010.13	-1,398.20	-1,751.65	-1,760.91	-1,756.98	-1,767.28
<b>Water Services Adjusted Development Charge:</b>	<b>\$0.33 /sq.ft. of GFA</b>														
(Assumes: Interest of 2.5%, Borrowing of 5%)															

Year	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	TOTAL
<b>Growth in Sq Ft of Non-Retail GFA</b>	519,551	548,931	580,002	612,864	709,290	754,234	802,097	853,070	907,361	810,380	852,584	896,999	943,740	992,930	15,983,416
<b>Opening Balance</b>	-1,767.28	-1,765.61	-1,750.76	-1,750.92	-1,735.79	-1,674.60	-1,590.42	-1,480.92	-1,303.13	-1,093.88	-931.26	-742.82	-526.38	-279.61	
<b>Non-Residential Funding Requirements</b>															
Annual Expenditures (\$000)	167.94	167.94	189.00	189.00	189.00	189.00	189.00	162.86	162.86	162.86	162.86	162.86	162.86	162.86	5,538.23
Inflated Annual Expenditures at 2% per annum (\$000)	226.03	230.55	264.65	269.94	275.34	280.84	286.46	251.77	256.81	261.95	267.18	272.53	277.98	283.54	7,435.22
Borrowing Costs - Not Inflated (\$000)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Annual Development Charge Revenue</b>															
Development Charge Receipts	227.79	245.49	264.57	285.15	336.62	365.11	396.04	429.63	466.12	424.62	455.67	489.00	524.77	563.16	7,436.57
Interest on Opening Balance <sup>(1)</sup>	-0.09	-0.09	-0.09	-0.09	-0.09	-0.08	-0.08	-0.07	-0.07	-0.05	-0.05	-0.04	-0.03	-0.01	-1.33
Interest on In-Year Transactions <sup>(1)</sup>	0.00	0.00	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.02
<b>Total Revenue</b>	227.70	245.40	264.48	285.07	336.53	365.02	395.96	429.56	466.05	424.57	455.63	488.96	524.74	563.15	7,435.22
<b>Closing Balance</b>	-1,765.61	-1,750.76	-1,750.92	-1,735.79	-1,674.60	-1,590.42	-1,480.92	-1,303.13	-1,093.88	-931.26	-742.82	-526.38	-279.61	-0.00	
<b>Water Services Adjusted Development Charge:</b>	<b>\$0.33 /sq.ft. of GFA</b>														
(1) Assumes: Interest of 2.5%, Borrowing of 5%															



# C.3 Wastewater Services

Schedule 1 provides the detail of the Town’s wastewater capital program which totals \$227.3 million. Like the water program, the content of the capital program for the wastewater service category is based on the ongoing Water and Wastewater Master Plan update. The program includes wastewater infrastructure throughout the Town – sewer mains, pump stations, forcemains, sewer extensions, pre-construction plans, and the recovery of previously completed works covered by DC credit agreements.

Of the total costs, \$23.7 million will either be funded from alternative sources, or have been reimbursed through past DC credit issuances.

The benefit to existing share totals \$5.7 million and accounts for works servicing the Bales Drive Area. The available reserve fund balance of \$7.0 million. The remaining \$190.9 million in project costs is attributable to future development in East Gwillimbury between 2023 and 2051 and is incorporated into the calculation of DCs.

Like the water capital program, wastewater DC eligible costs are allocated to the residential and non-residential sectors are based on the maximum flow data incorporated into the Town’s water master plan.

		<b>2023-2051 Growth</b>	<b>Per Capita Flow</b>	<b>%</b>
<b>Water Flows:</b>				
Residential	238.7 litres / capita / day	Population: 93,857	22,403,666	81%
Non-Residential	182.0 litres / capita / day	Employment: 29,873	5,150,800	19%
		<b>Total</b>	<b>27,554,466</b>	

The non-residential share of 19 per cent is further allocated to the retail and non-retail sectors based on shares of employment growth over the planning period to 2051.

The net growth-related capital cost of \$190.9 million is apportioned to the residential (\$157.5 million), retail (\$7.8 million) and non-retail (\$25.6 million) sectors and applied to growth during between 2023 and 2051. This results in the following unadjusted development charges, prior to cash flow analysis:

- Residential: \$1,677.94 / capita
- Retail: \$1.39 / square foot of GFA
- Non-Retail: \$1.86 / square foot of GFA

The cash flow analysis for the wastewater service category is shown on Schedule 2 and illustrates the impact of the timing of anticipated capital expenditures and likely revenue generated from future development charges. Inflation on capital project costs and the available reserve fund balance is considered, as well as any interest earned or incurred on future balances.

After cash flow considerations, the development charges have been adjusted as follows:

	<b>Prior to Cash Flow Consideration</b>	<b>After Cash Flow Consideration</b>
Residential	\$1,677.94 / capita	\$1,467.17 / capita
Retail	\$1.39 / square foot	\$2.30 / square foot
Non-Retail	\$1.86 / square foot	\$1.36 / square foot



**C.3 WASTEWATER SERVICES  
SCHEDULE 1  
Development Charge Capital Program**

Project Description	Timing	Estimated Project Cost	LESS:		Total DC Eligible Cost	CAPITAL PROGRAM FUNDING			COST ALLOCATION		
			Alternative Funding Sources	Benefit to Existing Share		Existing Reserve Fund Balance	Post Period 2051+	Current Planning Period 2023-2051	Residential	Retail	Non-Retail
									81%	4%	15%
<b>Wastewater</b>											
<b>Wastewater Infrastructure</b>											
<b>Mount Albert</b>											
1 P.S. forcemain, sewer & CN crossing - Mount Albert	2025-2029	\$2,300,000	\$0	\$0	\$2,300,000	\$0	\$0	\$2,300,000	\$1,863,000	\$92,000	-\$105,955
2 P.S. south of Mt Albert Road btwn Centre & 9th Line	2025-2029	\$2,494,000	\$0	\$0	\$2,494,000	\$0	\$0	\$2,494,000	\$2,020,140	\$99,760	\$374,100
<b>Sharon</b>											
3 South Sharon Trunk Sewer: Sharon W Limit - Leslie St.	2025-2029	\$3,000,000	\$0	\$0	\$3,000,000	\$0	\$0	\$3,000,000	\$2,430,000	\$120,000	-\$144,834
4 South Sharon Trunk Sewer: YDSS - Sharon W Limit	2025-2029	\$3,100,000	\$0	\$0	\$3,100,000	\$0	\$0	\$3,100,000	\$2,511,000	\$124,000	\$465,000
5 NE Sharon Trunk Sewer: E of Hwy 404 to PS 2	2035-2039	\$600,000	\$0	\$0	\$600,000	\$0	\$0	\$600,000	\$486,000	\$24,000	\$90,000
6 Leslie St Trunk Sewer: Newmarket boundary to Green Ln	2025-2029	\$500,000	\$0	\$0	\$500,000	\$0	\$0	\$500,000	\$405,000	\$20,000	\$75,000
7 2nd Con/ Mt Albert Rd SE Quadrant Sani Sewer	2025-2029	\$400,000	\$0	\$0	\$400,000	\$0	\$0	\$400,000	\$324,000	\$16,000	\$60,000
8 Judah Doane Way Sanitary Sewers	2025-2029	\$150,000	\$0	\$0	\$150,000	\$0	\$0	\$150,000	\$121,500	\$6,000	\$22,500
<b>Queensville</b>											
9 PS4: Queensville Side Rd W of Woodbine	2040-2044	\$15,800,000	\$0	\$0	\$15,800,000	\$7,005,269	\$0	\$8,794,731	\$7,123,732	\$351,789	\$163,777
10 Queensville Side Rd Trunk Sewer: Woodbine - PS4	2030-2034	\$700,000	\$0	\$0	\$700,000	\$0	\$0	\$700,000	\$567,000	\$28,000	\$12,439
11 Queensville Side Rd Trunk Sewer: Leslie - PS5	2040-2044	\$3,100,000	\$0	\$0	\$3,100,000	\$0	\$0	\$3,100,000	\$2,511,000	\$124,000	\$465,000
<b>Green Lane Corridor</b>											
12 Gravity Sewer west to PS 9 (Green Ln & Yonge St)	2025-2029	\$1,500,000	\$0	\$0	\$1,500,000	\$0	\$0	\$1,500,000	\$1,215,000	\$60,000	\$225,000
13 Feeder gravity sewer to PS9	2025-2029	\$600,000	\$0	\$0	\$600,000	\$0	\$0	\$600,000	\$486,000	\$24,000	\$90,000
14 Gravity trunk sewer east along Green Ln. to Yonge St	2025-2029	\$1,000,000	\$0	\$0	\$1,000,000	\$0	\$0	\$1,000,000	\$810,000	\$40,000	\$150,000
15 Gravity collector sewer east to Yonge St (north of Green Ln)	2025-2029	\$1,000,000	\$0	\$0	\$1,000,000	\$0	\$0	\$1,000,000	\$810,000	\$40,000	\$150,000
16 Gravity collector sewer south along Yonge St	2025-2029	\$600,000	\$0	\$0	\$600,000	\$0	\$0	\$600,000	\$486,000	\$24,000	\$90,000
17 Gravity collector sewer south along Yonge St. to Green Ln	2025-2029	\$800,000	\$0	\$0	\$800,000	\$0	\$0	\$800,000	\$648,000	\$32,000	\$120,000
18 Forcemain east from PS9 and then southeast to Green Ln	2025-2029	\$1,800,000	\$0	\$0	\$1,800,000	\$0	\$0	\$1,800,000	\$1,458,000	\$72,000	\$270,000
19 N/S Trunk Sewer: East of Yonge St, North of Green Ln	2030-2034	\$1,300,000	\$0	\$0	\$1,300,000	\$0	\$0	\$1,300,000	\$1,053,000	\$52,000	\$195,000
20 PS9: North of Green Ln, West of Yonge St	2030-2034	\$6,300,000	\$0	\$0	\$6,300,000	\$0	\$0	\$6,300,000	\$5,103,000	\$252,000	\$945,000
21 PS: South of Green Ln, East of 2nd Con (Incl. Forcemain)	2030-2034	\$12,900,000	\$0	\$0	\$12,900,000	\$0	\$0	\$12,900,000	\$10,449,000	\$516,000	\$1,935,000
22 East-West Sewer S of Green Ln: Carratuck Lands to River	2030-2034	\$2,100,000	\$0	\$0	\$2,100,000	\$0	\$0	\$2,100,000	\$1,701,000	\$84,000	\$315,000
23 North-South Sewer: Limit of Ladyfield to Newmarket PS	2030-2034	\$700,000	\$0	\$0	\$700,000	\$0	\$0	\$700,000	\$567,000	\$28,000	\$105,000
24 Green Lane Trunk Sewer: Woodbine Ave. to Leslie	2025-2029	\$18,600,000	\$18,600,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Queensville</b>											
25 Gravity sewer E of Leslie St. flowing northwards to Regional PS R1 on Queen	2025-2029	\$3,400,000	\$0	\$0	\$3,400,000	\$0	\$0	\$3,400,000	\$2,754,000	\$136,000	\$510,000
26 Gravity sewer north along Woodbine Ave to PS 4, E of Hwy 404.	2025-2029	\$3,400,000	\$0	\$0	\$3,400,000	\$0	\$0	\$3,400,000	\$2,754,000	\$136,000	\$510,000
27 Gravity collection sewer feeding into the trunk sewer to Regional PS R1 on Q	2025-2029	\$1,300,000	\$0	\$0	\$1,300,000	\$0	\$0	\$1,300,000	\$1,053,000	\$52,000	\$195,000
<b>Other</b>											
28 Cove Farm to Pick to 2nd Concession Pumping Station	2030-2034	\$1,900,000	\$0	\$0	\$1,900,000	\$0	\$0	\$1,900,000	\$1,539,000	\$76,000	\$285,000
<b>Employment Areas</b>											
29 Woodbine Ave Trunk Sewer: PS2 to S of Green Ln	2025-2029	\$34,000,000	\$0	\$0	\$34,000,000	\$0	\$0	\$34,000,000	\$27,540,000	\$1,360,000	\$4,562,863
30 Woodbine Ave Trunk Sewer: S of Green Ln to Bales Dr	2035-2039	\$2,200,000	\$0	\$0	\$2,200,000	\$0	\$0	\$2,200,000	\$1,782,000	\$88,000	\$247,709
31 PS2: Woodbine S of Doane	2025-2029	\$10,300,000	\$0	\$0	\$10,300,000	\$0	\$0	\$10,300,000	\$8,343,000	\$412,000	\$891,896
32 Green Ln Trunk Sewer: Sharon Trunk to Woodbine Ave	2025-2029	\$18,600,000	\$0	\$0	\$18,600,000	\$0	\$0	\$18,600,000	\$15,066,000	\$744,000	\$2,790,000



**C.3 WASTEWATER SERVICES  
SCHEDULE 1  
Development Charge Capital Program**

Project Description	Timing	Estimated Project Cost	LESS:			CAPITAL PROGRAM FUNDING			COST ALLOCATION		
			Alternative Funding Sources	Benefit to Existing Share	Total DC Eligible Cost	Existing Reserve Fund Balance	Post Period 2051+	Current Planning Period 2023-2051	Residential	Retail	Non-Retail
									81%	4%	15%
<b>Wastewater</b>											
33 Pumping Station: Bales Drive	2040-2044	\$13,600,000	\$0	\$4,700,000	\$8,900,000	\$0	\$0	\$8,900,000	\$7,209,000	\$356,000	\$1,335,000
34 Forcemain from Bales Dr PS to Woodbine Ave	2040-2044	\$3,000,000	\$0	\$1,000,000	\$2,000,000	\$0	\$0	\$2,000,000	\$1,620,000	\$80,000	\$300,000
35 Holland Landing Rd Sewer Extension N to Employment Lands	2025-2029	\$1,600,000	\$0	\$0	\$1,600,000	\$0	\$0	\$1,600,000	\$1,296,000	\$64,000	\$240,000
<b>Whitebelt Land Zone 1</b>											
36 N/S Gravity Sewer Connecting to Queensville Sideroad	2030-2034	\$1,200,000	\$0	\$0	\$1,200,000	\$0	\$0	\$1,200,000	\$972,000	\$48,000	\$180,000
37 N/S Sewer Servicing the 70% Whitebelt Land north of Queensville Sideroad	2040-2044	\$4,000,000	\$0	\$0	\$4,000,000	\$0	\$0	\$4,000,000	\$3,240,000	\$160,000	\$600,000
<b>Whitebelt Land Zone 2</b>											
38 Future PS north of Queensville Sideroad and west of Woodbine Ave.	2045-2050	\$10,300,000	\$0	\$0	\$10,300,000	\$0	\$0	\$10,300,000	\$8,343,000	\$412,000	\$1,545,000
39 N/S gravity collection sewer on Woodbine Ave., north of Queensville Sideroad	2045-2050	\$4,300,000	\$0	\$0	\$4,300,000	\$0	\$0	\$4,300,000	\$3,483,000	\$172,000	\$645,000
40 N/S gravity collection sewer west of Woodbine Ave., north of Queensville Sid	2045-2050	\$4,100,000	\$0	\$0	\$4,100,000	\$0	\$0	\$4,100,000	\$3,321,000	\$164,000	\$615,000
<b>Whitebelt Land Zone 3</b>											
41 Gravity sewer extending N on Yonge St., and N of Green Ln.	2025-2029	\$1,000,000	\$0	\$0	\$1,000,000	\$0	\$0	\$1,000,000	\$810,000	\$40,000	\$150,000
42 N/S gravity sewer feeding into the trunk sewer that conveys wastewater to the	2035-2039	\$2,600,000	\$0	\$0	\$2,600,000	\$0	\$0	\$2,600,000	\$2,106,000	\$104,000	\$390,000
<b>Whitebelt Land Zone 4</b>											
43 Gravity sewer S of Doane Rd. and W of Second Concession Rd., connecting	2025-2029	\$8,850,000	\$0	\$0	\$8,850,000	\$0	\$0	\$8,850,000	\$7,168,500	\$354,000	\$1,327,500
<b>Pre-Construction Plans</b>											
44 Water Wastewater Masterplan - WW Share	2023	\$98,000	\$0	\$0	\$98,000	\$0	\$0	\$98,000	\$79,380	\$3,920	\$14,700
45 Water Wastewater Masterplan - WW Share	2028	\$100,000	\$0	\$0	\$100,000	\$0	\$0	\$100,000	\$81,000	\$4,000	\$15,000
46 Stormwater Management Master Plan	2024	\$175,000	\$0	\$0	\$175,000	\$0	\$0	\$175,000	\$141,750	\$7,000	\$26,250
47 Official Plan Review	2033	\$166,667	\$0	\$0	\$166,667	\$0	\$0	\$166,667	\$135,000	\$6,667	\$25,000
<b>Completed Capital Works covered by a Credit Agreement</b>											
48 Total outstanding credit agreements	2025-2034	\$19,342,309	\$5,143,420	\$0	\$14,198,889	\$0	\$0	\$14,198,889	\$11,501,100	\$567,956	\$2,129,833
49 Alternative Funding Sources for Employment Lands Servicing		-\$3,566,315	\$0	\$0	-\$3,566,315	\$0	\$0	-\$3,566,315	\$0	\$0	\$0
<b>Total Wastewater Services</b>		<b>\$227,309,660</b>	<b>\$23,743,420</b>	<b>\$5,700,000</b>	<b>\$197,866,240</b>	<b>\$7,005,269</b>	<b>\$0</b>	<b>\$190,860,971</b>	<b>\$157,486,102</b>	<b>\$7,777,091</b>	<b>\$25,597,778</b>

<b>Residential Development Charge Calculation</b>	
Residential Share of 2023-2051 Discounted Growth Related Capital Program	\$157,486,102
Population Growth in New Units 2023-2051	93,857
Development Charge Per Capita	<b>\$1,677.94</b>
<b>Retail Non-Residential Development Charge Calculation</b>	
Retail Share of 2023-2051 Discounted Growth Related Capital Program	\$7,777,091
Growth in Retail Gross Floor Area (Sq.ft.) 2023-2051	5,587,685
Development Charge Per Square Foot	<b>\$1.39</b>
<b>Non-Retail Non-Residential Development Charge Calculation</b>	
Non-Retail Share of 2023-2051 Discounted Growth Related Capital Program	\$25,597,778
Growth in Non-Retail Gross Floor Area (Sq.ft.) 2023-2051	13,772,029
Development Charge Per Square Foot	<b>\$1.86</b>



**C.3 WASTEWATER SERVICES  
SCHEDULE 2  
PAGE 1**

**Residential Cashflow and Development Charge Calculation**

Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037
Population Growth in New Units	1,834	1,921	2,012	2,108	2,214	2,318	2,426	2,541	2,660	2,909	3,065	3,235	3,419	3,618	3,036
<b>Opening Balance</b>	0.00	2,073.27	4,372.34	-11,200.43	-26,786.70	-42,349.72	-58,145.72	-73,988.72	-76,074.17	-77,996.78	-79,521.27	-80,961.80	-81,953.15	-76,704.83	-70,973.51
<b>Residential Funding Requirements</b>															
Annual Expenditures (\$000)	79.38	141.75	17,624.54	17,624.54	17,624.54	17,705.54	17,624.54	5,540.31	5,540.31	5,540.31	5,675.31	5,540.31	874.80	874.80	874.80
Inflated Annual Expenditures at 2% per annum (\$000)	79.38	144.59	18,336.57	18,703.30	19,077.37	19,548.34	19,848.09	6,364.07	6,491.36	6,621.18	6,918.17	6,888.68	1,109.46	1,131.65	1,154.28
<b>Annual Development Charge Revenue</b>															
Development Charge Receipts	2,152.63	2,443.57	2,764.08	3,117.98	3,516.07	3,754.86	4,008.40	4,282.38	4,572.59	5,100.64	5,481.65	5,901.40	6,361.81	6,866.73	5,877.37
Interest on Opening Balance <sup>(1)</sup>	0.00	0.05	0.11	-0.56	-1.34	-2.12	-2.91	-3.70	-3.80	-3.90	-3.98	-4.05	-4.10	-3.84	-3.55
Interest on In-Year Transactions <sup>(1)</sup>	0.03	0.03	-0.39	-0.39	-0.39	-0.39	-0.40	-0.05	-0.05	-0.04	-0.04	-0.02	0.07	0.07	0.06
<b>Total Revenue</b>	2,152.65	2,443.66	2,763.80	3,117.03	3,514.34	3,752.35	4,005.10	4,278.63	4,568.74	5,096.70	5,477.64	5,897.33	6,357.77	6,862.97	5,873.88
<b>Closing Balance</b>	2,073.27	4,372.34	-11,200.43	-26,786.70	-42,349.72	-58,145.72	-73,988.72	-76,074.17	-77,996.78	-79,521.27	-80,961.80	-81,953.15	-76,704.83	-70,973.51	-66,253.91
<b>Wastewater Adjusted Development Charge:</b>	<b>\$1,467.17 /capita</b>														
(1) Assumes: Interest of 2.5%, Borrowing of 5%															

Year	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	TOTAL
Population Growth in New Units	3,172	3,317	3,470	3,631	2,610	2,720	2,838	2,962	3,093	4,783	5,046	5,327	5,626	5,946	93,857
<b>Opening Balance</b>	-66,253.91	-61,171.05	-55,694.17	-54,646.32	-53,240.02	-53,987.78	-54,510.65	-54,781.55	-51,411.09	-47,669.92	-39,865.50	-31,271.50	-21,815.23	-11,420.54	0.00
<b>Residential Funding Requirements</b>															
Annual Expenditures (\$000)	874.80	874.80	4,340.75	4,340.75	4,340.75	4,340.75	4,340.75	2,163.86	2,163.86	2,163.86	2,163.86	2,163.86	2,163.86	2,163.86	157,486.10
Inflated Annual Expenditures at 2% per annum (\$000)	1,177.37	1,200.91	6,078.09	6,199.65	6,323.65	6,450.12	6,579.12	3,345.28	3,412.18	3,480.43	3,550.04	3,621.04	3,693.46	3,767.33	191,295.16
<b>Annual Development Charge Revenue</b>															
Development Charge Receipts	6,263.47	6,680.78	7,128.72	7,608.67	5,578.57	5,929.96	6,310.96	6,718.43	7,155.88	11,287.13	12,145.93	13,078.75	14,089.11	15,188.29	191,366.82
Interest on Opening Balance <sup>(1)</sup>	-3.31	-3.06	-2.78	-2.73	-2.66	-2.70	-2.73	-2.74	-2.57	-2.38	-1.99	-1.56	-1.09	-0.57	-70.56
Interest on In-Year Transactions <sup>(1)</sup>	0.06	0.07	0.01	0.02	-0.02	-0.01	-0.01	0.04	0.05	0.10	0.11	0.12	0.13	0.14	-1.10
<b>Total Revenue</b>	6,260.22	6,677.79	7,125.95	7,605.95	5,575.89	5,927.24	6,308.22	6,715.74	7,153.36	11,284.85	12,144.04	13,077.31	14,088.15	15,187.86	191,295.16
<b>Closing Balance</b>	-61,171.05	-55,694.17	-54,646.32	-53,240.02	-53,987.78	-54,510.65	-54,781.55	-51,411.09	-47,669.92	-39,865.50	-31,271.50	-21,815.23	-11,420.54	0.00	0.00
<b>Wastewater Adjusted Development Charge:</b>	<b>\$1,467.17 /capita</b>														
(1) Assumes: Interest of 2.5%, Borrowing of 5%															



**C.3 WASTEWATER SERVICES  
SCHEDULE 2  
PAGE 2**

**Retail Cashflow and Development Charge Calculation**

Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037
<b>Growth in Sq Ft of Retail GFA</b>	51,280	52,958	54,690	56,479	56,040	57,801	59,618	61,491	63,424	67,422	91,093	94,919	98,906	103,060	97,458
<b>Opening Balance</b>	0.00	90.31	188.63	-599.27	-1,392.16	-2,195.02	-3,013.92	-3,840.03	-3,992.27	-4,142.35	-4,229.56	-4,316.37	-4,385.69	-4,152.58	-3,902.46
<b>Non-Residential Funding Requirements</b>															
Annual Expenditures (\$000)	3.92	7.00	870.35	870.35	870.35	874.35	870.35	273.60	273.60	273.60	280.26	273.60	43.20	43.20	43.20
Inflated Annual Expenditures at 2% per annum (\$000)	3.92	7.14	905.51	923.62	942.09	965.35	980.15	314.28	320.56	326.97	341.64	340.18	54.79	55.88	57.00
<b>Annual Development Charge Revenue</b>															
Development Charge Receipts	94.23	105.46	117.62	130.78	139.33	146.58	154.21	162.24	170.68	239.97	255.05	271.08	288.11	306.21	295.36
Interest on Opening Balance <sup>(1)</sup>	0.0	0.0	0.0	(0.0)	(0.1)	(0.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
Interest on In-Year Transactions <sup>(1)</sup>	0.0	0.0	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	0.0	0.0	0.0
<b>Total Revenue</b>	94.23	105.46	117.61	130.73	139.24	146.45	154.04	162.04	170.48	239.76	254.83	270.86	287.89	306.01	295.17
<b>Closing Balance</b>	90.31	188.63	-599.27	-1,392.16	-2,195.02	-3,013.92	-3,840.03	-3,992.27	-4,142.35	-4,229.56	-4,316.37	-4,385.69	-4,152.58	-3,902.46	-3,664.29
<b>Wastewater Services Adjusted Development Charge:</b>	<b>\$2.30 /sq.ft. of GFA</b>														
(1) Assumes: Interest of 2.5%, Borrowing of 5%															

Year	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	TOTAL
<b>Growth in Sq Ft of Retail GFA</b>	101,173	105,029	109,033	113,188	114,720	118,989	123,417	128,010	132,774	146,470	152,268	158,294	164,560	171,073	2,925,636
<b>Opening Balance</b>	-3,664.29	-3,409.86	-3,138.16	-3,087.80	-3,022.80	-2,951.37	-2,863.93	-2,759.31	-2,470.10	-2,157.82	-1,788.69	-1,390.30	-960.76	-498.04	
<b>Non-Residential Funding Requirements</b>															
Annual Expenditures (\$000)	43.20	43.20	214.36	214.36	214.36	214.36	214.36	106.86	106.86	106.86	106.86	106.86	106.86	106.86	7,777.09
Inflated Annual Expenditures at 2% per annum (\$000)	58.14	59.30	300.15	306.16	312.28	318.52	324.89	165.20	168.50	171.87	175.31	178.82	182.39	186.04	9,446.67
<b>Annual Development Charge Revenue</b>															
Development Charge Receipts	312.75	331.17	350.67	371.31	383.86	406.11	429.65	454.55	480.89	541.11	573.78	608.42	645.15	684.10	9,450.44
Interest on Opening Balance <sup>(1)</sup>	-0.18	-0.17	-0.16	-0.15	-0.15	-0.15	-0.14	-0.14	-0.12	-0.11	-0.09	-0.07	-0.05	-0.02	-3.71
Interest on In-Year Transactions <sup>(1)</sup>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.01	0.01	-0.06
<b>Total Revenue</b>	312.57	331.00	350.51	371.16	383.71	405.97	429.51	454.42	480.78	541.01	573.70	608.36	645.11	684.08	9,446.67
<b>Closing Balance</b>	-3,409.86	-3,138.16	-3,087.80	-3,022.80	-2,951.37	-2,863.93	-2,759.31	-2,470.10	-2,157.82	-1,788.69	-1,390.30	-960.76	-498.04	0.00	
<b>Wastewater Services Adjusted Development Charge:</b>	<b>\$2.30 /sq.ft. of GFA</b>														
(1) Assumes: Interest of 2.5%, Borrowing of 5%															



**C.3 WASTEWATER SERVICES  
SCHEDULE 2  
PAGE 3**

**Non-Retail Cashflow and Development Charge Calculation**

Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037
<b>Growth in Sq Ft of Non-Retail GFA</b>	221,402	233,391	246,039	259,385	256,473	269,584	283,379	297,891	313,160	409,385	435,595	463,533	493,318	525,078	491,769
<b>Opening Balance</b>	0.00	226.72	475.75	-2,140.68	-4,773.43	-7,444.13	-10,165.20	-12,902.75	-13,594.28	-14,275.29	-14,813.19	-15,348.79	-15,816.68	-15,149.30	-14,412.52
<b>Non-Residential Funding Requirements</b>															
Annual Expenditures (\$000)	14.70	26.25	2,816.60	2,816.60	2,816.60	2,831.60	2,816.60	1,007.47	1,007.47	1,007.47	1,032.47	1,007.47	145.54	145.54	145.54
Inflated Annual Expenditures at 2% per annum (\$000)	14.70	26.78	2,930.39	2,989.00	3,048.78	3,126.31	3,171.95	1,157.27	1,180.41	1,204.02	1,258.58	1,252.66	184.58	188.27	192.04
<b>Annual Development Charge Revenue</b>															
Development Charge Receipts	241.41	275.80	314.01	356.42	378.38	405.68	434.97	466.39	500.10	666.85	723.73	785.55	852.75	925.80	884.41
Interest on Opening Balance <sup>(1)</sup>	0.00	0.01	0.01	-0.11	-0.24	-0.37	-0.51	-0.65	-0.68	-0.71	-0.74	-0.77	-0.79	-0.76	-0.72
Interest on In-Year Transactions <sup>(1)</sup>	0.00	0.00	-0.07	-0.07	-0.07	-0.07	-0.07	-0.02	-0.02	-0.01	-0.01	-0.01	0.01	0.01	0.01
<b>Total Revenue</b>	241.42	275.81	313.95	356.25	378.08	405.24	434.39	465.73	499.41	666.12	722.98	784.77	851.97	925.06	883.70
<b>Closing Balance</b>	226.72	475.75	-2,140.68	-4,773.43	-7,444.13	-10,165.20	-12,902.75	-13,594.28	-14,275.29	-14,813.19	-15,348.79	-15,816.68	-15,149.30	-14,412.52	-13,720.85
<b>Wastewater Services Adjusted Development Charge:</b>	<b>\$1.36 /sq.ft. of GFA</b>														
(Assumes: Interest of 2.5%, Borrowing of 5%)															

Year	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	TOTAL
<b>Growth in Sq Ft of Non-Retail GFA</b>	519,551	548,931	580,002	612,864	709,290	754,234	802,097	853,070	907,361	810,380	852,584	896,999	943,740	992,930	15,983,416
<b>Opening Balance</b>	-13,720.85	-12,964.34	-12,137.68	-11,833.34	-11,458.91	-10,885.49	-10,209.54	-9,421.14	-8,243.55	-6,925.64	-5,793.92	-4,545.12	-3,169.97	-1,658.50	
<b>Non-Residential Funding Requirements</b>															
Annual Expenditures (\$000)	145.54	145.54	572.76	572.76	572.76	572.76	572.76	400.71	400.71	400.71	400.71	400.71	400.71	400.71	25,597.78
Inflated Annual Expenditures at 2% per annum (\$000)	195.88	199.80	802.00	818.04	834.40	851.08	868.11	619.50	631.89	644.52	657.41	670.56	683.97	697.65	31,100.54
<b>Annual Development Charge Revenue</b>															
Development Charge Receipts	953.07	1,027.10	1,106.94	1,193.05	1,408.38	1,527.57	1,657.00	1,797.55	1,950.19	1,776.58	1,906.49	2,045.92	2,195.58	2,356.22	31,113.91
Interest on Opening Balance <sup>(1)</sup>	-0.69	-0.65	-0.61	-0.59	-0.57	-0.54	-0.51	-0.47	-0.41	-0.35	-0.29	-0.23	-0.16	-0.08	-13.17
Interest on In-Year Transactions <sup>(1)</sup>	0.01	0.01	0.00	0.00	0.01	0.01	0.01	0.01	0.02	0.01	0.02	0.02	0.02	0.02	-0.20
<b>Total Revenue</b>	952.39	1,026.46	1,106.34	1,192.47	1,407.81	1,527.04	1,656.50	1,797.09	1,949.79	1,776.25	1,906.21	2,045.71	2,195.44	2,356.16	31,100.54
<b>Closing Balance</b>	-12,964.34	-12,137.68	-11,833.34	-11,458.91	-10,885.49	-10,209.54	-9,421.14	-8,243.55	-6,925.64	-5,793.92	-4,545.12	-3,169.97	-1,658.50	0.00	
<b>Wastewater Services Adjusted Development Charge:</b>	<b>\$1.36 /sq.ft. of GFA</b>														
(1) Assumes: Interest of 2.5%, Borrowing of 5%															



# Appendix D – Long Term Cost Impacts



Town of East Gwillimbury



# Long Term Cost Impacts

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Appendix D details the longer term operating and capital replacement provisions required to maintain the assets proposed within this Development Charge Background Study.

The DCA requires an examination of the long term capital and operating costs related to the infrastructure that will be funded from development charges. The study must also include an Asset Management Plan (AMP) for all assets proposed to be funded from future DCs. This appendix satisfies those requirements and clarifies the ongoing financial responsibility that accompanies all capital projects that will service the Town of East Gwillimbury.

## Long-Term Operating Cost Impacts

The Town's annual net operating costs will increase as a result of the capital programs proposed under this study. The Town regularly conducts long term financial analyses of its operating and capital programs to ensure long term sustainability and affordability in maintaining service levels as the Town grows. As well, the Town has implemented a multi year funding strategy that ensures funding is available to pay for running major services, such as the recently constructed Operations Centre and the proposed Health and Active Living Plaza, when they become operational. The Town has also made dedicated tax levy contributions towards asset management reserves. This demonstrates the Town's commitment to ensuring the long term financial sustainability of future capital projects prior to their approval. Operating cost impacts have been considered annually on a project specific basis. This will continue with the approval of each project included in this DC Background Study through the regular budgeting process.

Schedules 1 and 2 illustrate the estimated increase in net annual operating costs resulting from the capital projects in this DC Background Study for the general and engineering services, respectively. Operating costs were sourced from a variety of sources, including previously approved budgets and discussions with Town staff. As shown, by 2032, the Town's net operating costs are estimated to increase by \$3.2 to maintain the general services capital projects proposed. By 2051, annual operating costs of the new roads and related infrastructure will increase by \$11.5 million. The water and wastewater services are not shown as their operating costs are funded through user rates and do not have an impact on the Town's annual operating budget.



**APPENDIX D  
SCHEDULE 1  
SUMMARY OF LONG TERM OPERATING COST IMPACTS  
GENERAL SERVICES, 2023-2032  
(000\$)**

General Services 2018-2027	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
<b>Library Services</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$115.0</b>	<b>\$115.0</b>	<b>\$115.0</b>	<b>\$115.0</b>	<b>\$115.0</b>	<b>\$115.0</b>	<b>\$195.0</b>
Health & Active Living Plaza design & construction	\$0.0	\$0.0	\$0.0	\$115.0	\$115.0	\$115.0	\$115.0	\$115.0	\$115.0	\$115.0
Furniture & Equipment	No significant net additional operating cost impact									
Additional Materials	No significant net additional operating cost impact									
HALP Projects	No significant net additional operating cost impact									
Holland Landing CC Expansion	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$80.0
<b>Fire &amp; Emergency Services</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>6.85</b>	<b>\$6.9</b>	<b>\$6.9</b>	<b>\$6.9</b>	<b>\$6.9</b>	<b>\$27.0</b>	<b>\$49.1</b>
Green Lane fire station	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Green Lane fire station - land purchase	No significant net additional operating cost impact									
Fire suppression vehicles	\$0.0	\$0.0	\$0.0	\$6.9	\$6.9	\$6.9	\$6.9	\$6.9	\$27.0	\$49.1
Firefighter gear	No significant net additional operating cost impact									
Furniture & Equipment	No significant net additional operating cost impact									
<b>Indoor Recreation</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$900.0</b>	<b>\$900.0</b>	<b>\$900.0</b>	<b>\$900.0</b>	<b>\$900.0</b>	<b>\$1,650.0</b>	<b>\$1,950.0</b>
Health & Active Living Plaza	\$0.0	\$0.0	\$0.0	\$900.0	\$900.0	\$900.0	\$900.0	\$900.0	\$900.0	\$900.0
Holland Landing Community Centre expansion	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$300.0
Sports Complex expansion	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$750.0	\$750.0
Mount Albert Community Centre expansion	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Sports Dome	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>Outdoor Recreation</b>	<b>\$64.4</b>	<b>\$128.7</b>	<b>\$210.6</b>	<b>317.43</b>	<b>\$381.8</b>	<b>\$461.1</b>	<b>\$550.5</b>	<b>\$639.8</b>	<b>\$725.7</b>	<b>\$790.1</b>
New park development	\$8.9	\$17.7	\$26.6	\$72.9	\$81.8	\$90.6	\$99.5	\$108.3	\$117.2	\$126.1
Trail development & trail heads	\$55.5	\$111.0	\$166.5	\$222.0	\$277.5	\$333.0	\$388.5	\$444.0	\$499.5	\$555.0
Artificial Turf	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$15.0	\$15.0
New parks, parks amenities and trails	\$0.0	\$0.0	\$17.5	\$22.5	\$22.5	\$22.5	\$22.5	\$22.5	\$22.5	\$22.5
Growth-related enhancements to parks	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$15.0	\$40.0	\$65.0	\$71.5	\$71.5
<b>Public Works</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$16.5</b>	<b>67.00</b>	<b>\$88.5</b>	<b>\$102.0</b>	<b>\$131.0</b>	<b>\$169.5</b>	<b>\$205.0</b>	<b>\$225.0</b>
Vehicles & equipment	\$0.0	\$0.0	\$16.5	\$67.0	\$88.5	\$102.0	\$131.0	\$169.5	\$205.0	\$225.0
<b>Total Annual Operating Costs</b>	<b>\$64.4</b>	<b>\$128.7</b>	<b>\$227.1</b>	<b>\$1,406.3</b>	<b>\$1,492.1</b>	<b>\$1,585.0</b>	<b>\$1,703.3</b>	<b>\$1,831.2</b>	<b>\$2,722.7</b>	<b>\$3,209.2</b>



**APPENDIX D  
SCHEDULE 2  
SUMMARY OF LONG TERM OPERATING COST IMPACTS  
ENGINEERING SERVICES, 2023-2051  
(000\$)**

Engineering Services 2018-2041	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037
<b>Roads &amp; Related</b>	<b>\$212.1</b>	<b>\$434.6</b>	<b>\$668.1</b>	<b>\$913.1</b>	<b>\$1,169.1</b>	<b>\$1,437.4</b>	<b>\$1,718.5</b>	<b>\$2,013.1</b>	<b>\$2,321.9</b>	<b>\$2,666.8</b>	<b>\$3,032.1</b>	<b>\$3,419.8</b>	<b>\$3,832.1</b>	<b>\$4,271.6</b>	<b>\$4,640.6</b>
Development-Related Roads Infrastructure	\$212.1	\$434.6	\$668.1	\$913.1	\$1,169.1	\$1,437.4	\$1,718.5	\$2,013.1	\$2,321.9	\$2,666.8	3,032.13	\$3,419.8	\$3,832.1	\$4,271.6	\$4,640.6
<b>Water &amp; Wastewater</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>
Development-Related Infrastructure	No net additional operating cost impact - rate supported														
<b>Total Annual Operating Costs</b>	<b>\$212.1</b>	<b>\$434.6</b>	<b>\$668.1</b>	<b>\$913.1</b>	<b>\$1,169.1</b>	<b>\$1,437.4</b>	<b>\$1,718.5</b>	<b>\$2,013.1</b>	<b>\$2,321.9</b>	<b>\$2,666.8</b>	<b>\$3,032.1</b>	<b>\$3,419.8</b>	<b>\$3,832.1</b>	<b>\$4,271.6</b>	<b>\$4,640.6</b>

Engineering Services 2018-2041	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051
<b>Roads &amp; Related</b>	<b>\$5,027.7</b>	<b>\$5,433.9</b>	<b>\$5,860.3</b>	<b>\$6,308.3</b>	<b>\$6,642.6</b>	<b>\$6,992.5</b>	<b>\$7,359.0</b>	<b>\$7,743.1</b>	<b>\$8,146.0</b>	<b>\$8,747.8</b>	<b>\$9,384.7</b>	<b>\$10,059.1</b>	<b>\$10,773.6</b>	<b>\$11,531.1</b>
Development-Related Roads Infrastructure	\$5,027.7	\$5,433.9	\$5,860.3	\$6,308.3	\$6,642.6	\$6,992.5	\$7,359.0	\$7,743.1	\$8,146.0	\$8,747.8	\$9,384.7	\$10,059.1	\$10,773.6	\$11,531.1
<b>Water &amp; Wastewater</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>
Development-Related Infrastructure	No net additional operating cost impact - rate supported													
<b>Total Annual Operating Costs</b>	<b>\$5,027.7</b>	<b>\$5,433.9</b>	<b>\$5,860.3</b>	<b>\$6,308.3</b>	<b>\$6,642.6</b>	<b>\$6,992.5</b>	<b>\$7,359.0</b>	<b>\$7,743.1</b>	<b>\$8,146.0</b>	<b>\$8,747.8</b>	<b>\$9,384.7</b>	<b>\$10,059.1</b>	<b>\$10,773.6</b>	<b>\$11,531.1</b>

## Asset Management Plan

The Development Charges Act was amended in 2016 to include a requirement that an Asset Management Plan be prepared alongside the DC Background Study to ensure that Council have a fulsome understanding of the costs associated with the eventual repair and replacement required for all capital infrastructure funded through Development Charges. It is important to demonstrate that all assets are financially sustainable over their full life cycle. This methodology is aligned with the Town's ongoing prioritization of asset management planning as an important fiscal and infrastructure maintenance tool.

In accordance with provincial legislation, the Town completed an Asset Management Plan on its core assets (roads, water, wastewater), which was approved by Council in 2023. The Town is currently working on an Asset Management Plan for the balance of its assets, due for completion by July 1, 2024. These plans will identify the funding required for the repair, rehabilitation and replacement of the Town's existing and future assets.

A summary of future Town-owned assets and estimated useful life assumptions for eligible DC service categories considered as part of this study are outlined on Schedule 3. All useful life assumptions referenced are consistent with the Town's Tangible Capital Asset Policy and developing the Asset Management Plan policies and practices.

Some works proposed in the DC capital programs are not included in the analysis as they do not have long-term rehabilitation considerations. This is applicable for projects that are not capital in nature, such as land purchases and financing costs.

Capital expenditures to carry out rehabilitation or replacement of aging municipal infrastructure is not growth-related therefore may not be funded from development charges. A provision for infrastructure replacement has been calculated for both the general and engineering services based on useful life assumptions and anticipated cost of replacement. The annual capital provision required reflects dedications for all projects included in this study, based on the timing in each capital program detailed in Appendices B and C. In calculating the annual provisions, a number of assumptions are made to account for inflation and interest.



**APPENDIX D  
SCHEDULE 3  
SUMMARY OF ESTIMATED USEFUL LIFE ASSUMPTIONS  
TOWN-WIDE SERVICES**

<b>Service Category</b>	<b>Amenity</b>	<b>Estimated Useful Life</b>
<b>Library Services</b>		
	Building Space	70 years
	Collection Materials	7 years
	Furniture & Equipment	3-10 years
<b>Fire &amp; Emergency Services</b>		
	Building Space	70 years
	Support Vehicles	10 years
	Fire Suppression Vehicles	15 years
	Furniture & Equipment	3-10 years
<b>Indoor Recreation</b>		
	Building Space	50 years
	Furniture & Equipment	3-10 years
<b>Outdoor Recreation</b>		
	Park Development	15-40 years
	Trail Development	15-20 years
	Pedestrian Bridges	30 years
<b>Public Works</b>		
	Operation Vehicles	7-12 years
	Equipment	10-15 years
<b>Roads</b>		
	Roads	40 years
	Sidewalks	20 years
	Cycling	20 years
	Streetlights & Poles	20 - 40 years
<b>Water</b>		
	Watermains	50 years
<b>Wastewater</b>		
	Forcemain, trunk sewers	50 years
	Pump stations	70 years

It should be noted that, in some instances, only a share of the projects proposed will be funded from development charges. However, the full cost of the asset is included in the analysis as it will be the Town's responsibility to fund the repair and replacement of the full asset at the end of its useful life, not only the DC eligible share.

Schedules 4 and 5 provide the calculated annual asset management contribution for the gross capital expenditures of the general and engineering services, respectively. The ten-year annual provisions are estimated for the general services. To align with the planning period and benefitting time horizon of the engineering servicing works, the provisions extend to 2051 for roads, water and wastewater services.

By 2032, the Town will need to be contributing an additional \$4.1 million to asset repair and replacement in order to maintain the general services assets that will be constructed as part of this DC study. This will properly fund the full life cycle costs of all assets related to the general services categories. By 2051, this number increases to \$11.9 million per year for the engineering services proposed in this background study.

## Long-Term Fiscal Sustainability

The calculated annual provisions for operating and asset repair and replacement identified in Appendix E are considered financially sustainable at this time. The annual budget process will determine the actual timing for these assets and contributions towards long term operating and asset management costs.



**APPENDIX D  
SCHEDULE 4  
ANNUAL REPLACEMENT PROVISION SCHEDULE  
GENERAL SERVICES, 2023-2032 (000\$)**

Annual Replacement Provision Schedule (\$000)										
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Library Services	\$0.00	\$0.00	\$136.84	\$364.14	\$364.89	\$365.66	\$366.45	\$367.26	\$433.63	\$544.15
Fire and Emergency Services	\$0.00	\$2.81	\$7.71	\$19.51	\$22.49	\$25.52	\$28.62	\$31.78	\$151.12	\$365.26
Indoor Recreation	\$0.00	\$0.00	\$0.00	\$861.23	\$861.23	\$861.23	\$861.23	\$861.23	\$861.23	\$1,314.79
Outdoor Recreation	\$0.00	\$70.61	\$142.62	\$851.19	\$926.12	\$1,002.55	\$1,080.50	\$1,160.01	\$1,328.59	\$1,411.32
Public Works	\$0.00	\$0.00	\$0.00	\$30.80	\$123.23	\$184.74	\$225.19	\$266.84	\$329.27	\$461.92
<b>Total 10-year Annual Requirements</b>	<b>\$0.00</b>	<b>\$73.41</b>	<b>\$287.18</b>	<b>\$2,126.87</b>	<b>\$2,297.95</b>	<b>\$2,439.70</b>	<b>\$2,561.99</b>	<b>\$2,687.12</b>	<b>\$3,103.84</b>	<b>\$4,097.44</b>



**APPENDIX D  
SCHEDULE 5  
ANNUAL REPLACEMENT PROVISION SCHEDULE  
ENGINEERING SERVICES, 2023-2051 (000\$)**

Annual Replacement Provision Schedule (\$000)												
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Roads and Related	\$0.00	\$0.00	\$0.00	\$0.00	\$271.23	\$507.72	\$748.94	\$994.98	\$1,245.95	\$1,501.93	\$1,763.04	\$2,029.36
Water Services	\$0.00	\$0.00	\$0.00	\$0.00	\$29.54	\$59.67	\$90.40	\$121.75	\$153.72	\$186.33	\$219.60	\$253.53
Wastewater Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,176.83	\$2,176.83	\$2,176.83	\$2,176.83
<b>Total Annual Requirements to 2051</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$300.77</b>	<b>\$567.39</b>	<b>\$839.34</b>	<b>\$1,116.73</b>	<b>\$3,576.50</b>	<b>\$3,865.09</b>	<b>\$4,159.46</b>	<b>\$4,459.72</b>

	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
Roads and Related	\$2,301.01	\$2,578.10	\$2,860.73	\$3,149.01	\$3,443.05	\$3,742.98	\$4,048.90	\$4,360.95	\$4,679.23	\$5,003.88	\$5,335.02	\$5,672.79
Water Services	\$288.14	\$323.44	\$359.44	\$396.17	\$433.63	\$471.84	\$510.82	\$550.57	\$591.12	\$632.49	\$674.67	\$717.71
Wastewater Services	\$2,176.83	\$2,691.11	\$2,691.11	\$2,691.11	\$2,691.11	\$2,691.11	\$2,821.92	\$2,821.92	\$2,821.92	\$2,821.92	\$2,821.92	\$3,454.42
<b>Total Annual Requirements to 2051</b>	<b>\$4,765.98</b>	<b>\$5,592.64</b>	<b>\$5,911.28</b>	<b>\$6,236.29</b>	<b>\$6,567.79</b>	<b>\$6,905.93</b>	<b>\$7,381.64</b>	<b>\$7,733.44</b>	<b>\$8,092.27</b>	<b>\$8,458.29</b>	<b>\$8,831.62</b>	<b>\$9,844.91</b>

	2047	2048	2049	2050	2051
Roads and Related	\$6,017.31	\$6,368.72	\$6,727.16	\$7,092.77	\$7,465.69
Water Services	\$761.60	\$806.37	\$852.03	\$898.61	\$946.12
Wastewater Services	\$3,454.42	\$3,454.42	\$3,454.42	\$3,454.42	\$3,454.42
<b>Total Annual Requirements to 2051</b>	<b>\$10,233.32</b>	<b>\$10,629.50</b>	<b>\$11,033.61</b>	<b>\$11,445.80</b>	<b>\$11,866.23</b>



# Appendix E – Development Charge Credit Policy



Town of East Gwillimbury



# Development Charge Credit Policy

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This development charge credit policy is intended to be a guide for the arrangement and administration of all development charge credit agreements.

## General Terms

- Capital works are defined as any capital project included in the Town's approved Development Charge Background Study.
- Approval must be obtained prior to the capital works being undertaken.
- There are no retroactive development charge credits provisions for works previously undertaken by a developer without approval.
- Council shall authorize and agree to a development charge credit amount prior to the capital works being carried out.
- The eligible amount of the development charge credit will be limited to the service component of the Town's development charge by-law.
- The Town will determine the responsibility for the design, tendering, and construction of the capital works.
- The Town's Community Capital Contribution charges will be administered using the same general principles as noted in the above policy statements.
- An agreement in a form acceptable to the Town Solicitor will be required for all development charge credits.

## Securities

- The developer shall secure the estimated total cost of the capital works, prior to the work commencing, by providing security in a form satisfactory to the Town Treasurer, in an amount equal to 100% of the estimated cost of the capital works. The letter of credit will be held until such time as the capital works are constructed to the satisfaction of the Town.
- The letter of credit will be released as follows:
  - Where the Town has undertaken the capital works, the letter of credit shall be released in accordance with the holdback release provisions in the terms of the contract entered into by the Town.
  - Where the developer has undertaken the capital works, a 10% holdback of the value of the works shall be retained for a one-year maintenance/warranty period after satisfactory completion of the works.

## Administration and Legal Fees

- The developer may be responsible for the Town's legal fees associated with preparing the agreement or the docketed time applied, whichever is greater.
- The developer may be responsible to pay an administration and monitoring fee of 2.5% of the cost of the capital works.

## Recovery of Costs

- With execution of the credit agreement and subject to the completion of the capital works to the satisfaction of the Town, the eligible development charge credits will be processed as follows:
  - The component of the development charge credit will be applied against future development charges otherwise payable to the Town; and
  - In the event the costs are not fully recovered through the above clause, then the Town will reimburse on an annual basis, at a minimum, the proportionate share of development charge receipts for the applicable service component until such time as the costs are fully recovered.
- The recovery of costs eligible for Community Capital Contribution charge credits will be applied in the same manner as the development charge credits noted above.



# Appendix F – Development Charge Interest Policy



Town of East Gwillimbury

<b>Policy #:</b>	20-400-CP-001
<b>Branch:</b>	Development Finance
<b>Approval Date:</b>	April 23, 2024
<b>Development Charge Interest Policy</b>	

**PURPOSE:** To formalize a uniform method of charging interest on Development Charges as permitted under section 26.1 and 26.2 of the *Development Charges Act, 1997*.

**SCOPE:** This policy applies to all types of development in the Town of East Gwillimbury received on or after January 1, 2020:

- That are eligible for instalment payments under section 26.1 of the Development Charges Act, 1997
- Under section 26.2 of the Development Charges Act, 1997, where an application for approval of development in a site plan control area under subsection 41(4) of the Planning Act, 1990 has been made, or where an application for an approval of a development in a site plan control area under subsection 41(4) of the Planning Act has not been made, but where an application has been made for an amendment to a by-law passed under section 34 of the Planning Act, 1990

**DEFINITIONS:**

Development Charges Act, 1997: The Development Charges Act, 1997, S.O. 1997, c. 27, as amended, revised, re-enacted or consolidated from time to time, and any successor statute.

Development: The construction, erection or placing of one or more buildings or structures on land. This includes the making of an addition or alteration to a building or structure that has the effect of:

- Increasing the size, or
- Changing the use from non-residential to residential or from residential to non-residential and includes redevelopment

Development Charges: The Town of East Gwillimbury development charges

Frozen Development Charges: The development charges payable are considered “frozen” at the rates in effect on the date a site plan or rezoning application is deemed a complete application.

Maximum Interest Rate: Average prime rate plus 1%, as prescribed under section 26.3 of the Act

**POLICY:**

For any developments that execute a development charge certificate creating a frozen development charge, interest will accrue at the maximum interest rate from the date a complete application was received by the Town until the date the total accrued amount is fully paid. A 365-day calendar year shall be used for the purposes of prorating. If the amount is not fully paid at building permit issuance, interest continues to accrue until full payment is received.

a) Installment Payments under section 26.1 of the Development Charges Act

Under subsections 26.1(1), (2) and (3) of the Act, development charges shall be paid in equal annual instalments, beginning at the earlier of first occupancy or occupancy permit under the Building Code Act, 1992, for:

- Rental housing development that is not non-profit housing development
- Institutional development
- Non-profit housing development

b) Interest on Installment Payments under section 26.1 of the Development Charges Act

Subsection 26.1(7) allows a municipality to charge interest on the instalments from the date the development charges would have been payable under section 26 of the Act, to the date the instalment is paid, at a rate not exceeding the prescribed maximum interest rate.

c) Development Charge Freeze under section 26.2 of the Development Charges Act

Under subsection 26.2(1) of the Development Charges Act, the total amount of a development charge is determined under the Town's Development Charge By-law on:

- i. The day an application for an approval of development under subsection 41(4) of the Planning Act was made, or
- ii. If clause (i) does not apply, the day an application for an amendment to a by-law passed under section 34 of the Planning Act was made.

d) Interest under section 26.2 of the Development Charges Act

Under subsection 26.2(3) of the Development Charges Act, a municipality may charge interest on the development charge, at a rate not exceeding the prescribed maximum interest rate, from the date of the application referred to in clause c(i) or c(ii) to the date the development charge is payable.

e) Maximum Interest Rate under sections 26.1 and 26.2

The Development Charges Act allows a municipality to charge interest on the development charge at a rate not exceeding the prescribed maximum interest rate.

**RESPONSIBILITIES:**

Planning Department:

- Notify Development Finance staff when applications are deemed complete

Development Finance:

- Assist stakeholders in determining the amount of development charges and interest due
- Track deemed application date and DC frozen rate to assist in calculating interest
- Issue the invoice at the "frozen" rate as prescribed, and dependant on type of application
- Calculate interest payable on a monthly basis
- Annually review this policy for necessary updates

## REFERENCES:

- Bill 108, More Homes, More Choice Act, 2019
- Bill 138, Plan to Build Ontario Together Act, 2019
- Development Charges Act, 1997, S.O. 1997, c. 27
- Ontario Regulation 454/19
- Ontario Regulation 82/98
- Planning Act, R.S.O. 1990, c. P.13
- Building Code Act



# Appendix G – 2024 Town-Wide Development Charges By-Law



Town of East Gwillimbury

## The Corporation of the Town of East Gwillimbury

### By-law 2024-033

#### Being a By-law for the imposition of town-wide development charges

Whereas 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 by by-law impose development charges against land to pay for increased capital costs required because of increased needs for services arising from the development of the area to which the by-law applies; and

Whereas the Council of The Corporation of the Town of East Gwillimbury (hereinafter called the “Town”) held a public meeting on April 9, 2024 to consider the enactment of a municipal-wide development charge by-law, in accordance with section 12 of the Act; and

Whereas the Council of the Town has given notice in accordance with section 12 of the Act, of its intention to pass a by-law under section 2 of the said Act; and

Whereas a development charges background study dated February 9, 2024 has been prepared (“the background study”), that indicates that the development of any land within the Town of East Gwillimbury will increase the need for services as defined herein; and

Whereas copies of the background study and the proposed development charges by-law were made available to the public in accordance with section 12 of the Act; and

Whereas the Council of the Town has heard all persons who applied to be heard and received written submissions whether in objection to, or in support of, the development charges proposal at the public meeting held on April 9, 2024; and

Whereas on April 23, 2024, Council approved the Report titled “2024 Town-wide and Area-specific Development Charge Background Studies and By-laws”, thereby updating its capital forecast where appropriate and indicated that it intends to ensure that the increase in the need for services to service the anticipated development will be met; and

Whereas at its meeting held on April 23, 2024, Council expressed its intention that infrastructure related to post-2051 development shall be paid for by development charges; and

Whereas Council has indicated its intent that the future excess capacity identified in the Development Charges Background Study, dated February 9, 2024, shall be paid for by development charges; and

Whereas at its meeting held on April 23, 2024, Council approved the background study and determined that no further public meetings were required under section 12 of the Act.



Now therefore the Municipal Council of The Corporation of the Town of East Gwillimbury enacts as follows:

### **DEFINITIONS**

1. In this by-law,
  - (1) “Act” means the *Development Charges Act, 1997*, S.O. 1997, c. 27, as amended or any successors thereto;
  - (2) “accessory use” means that the use, building or structure is naturally and normally incidental to or subordinate in purpose or both, and exclusively devoted to a principal use, building or structure;
  - (3) “agreement” means a contract between the municipality and an owner and includes any amendment thereto;
  - (4) “apartment building” means a residential building, other than a hotel, containing more than four dwelling units where the residential units are connected by an interior corridor;
  - (5) “apartment dwelling unit” means a dwelling unit in a duplex, triplex, fourplex, stacked townhouse, or apartment building, as these terms are defined in this by-law;
  - (6) “Bank of Canada rate” means the interest rate established by the Bank of Canada in effect on the date of the enactment of this by-law, as adjusted in accordance with this by-law;
  - (7) “building” means a structure occupying an area greater than ten square metres (10m<sup>2</sup>) consisting of a wall, roof and floor or any of them or a structural system serving the function thereof, and includes an above- grade storage tank and an industrial tent;
  - (8) “Building Code Act” means the *Building Code Act*, S.O. 1992, c. 23, as amended, or any successor thereto;
  - (9) “capital cost” means costs incurred or proposed to be incurred by the municipality or a local board thereof directly or under an agreement, required for the provision of services designated in the by-law within or outside of the municipality;



- (a) to acquire land or an interest in land, including a leasehold interest;
  - (b) to improve land;
  - (c) to acquire, lease, construct or improve buildings and structures;
  - (d) to acquire, lease, construct or improve facilities including,
    - (i) rolling stock with an estimated life of seven (7) or more years,
    - (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*; and
  - (e) to undertake studies in connection with any matter under the Act and any of the matters in clauses (a) to (d);
  - (f) to prepare the development charge background study required before the enactment of this by-law; and
  - (g) to recoup interest paid on money borrowed to pay for the costs described in clauses (a) to (d).
- (10) “council” means the council of the municipality;
- (11) “derelict building” means a building or structure that is vacant, neglected, poorly maintained, and unsuitable for occupancy which may include a building or structure that:
- (a) is in a ruinous or dilapidated condition;
  - (b) the condition of which seriously depreciates the value of land or buildings in the vicinity;

- (c) is in such a state of non-repair as to be no longer suitable for human habitation or business purposes;
  - (d) is an allurement to children who may play there to their danger;
  - (e) constitutes a hazard to the health or safety of the public;
  - (f) is unsightly in relation to neighbouring properties because the exterior finish of the building or structure is not maintained, or:
  - (g) is a fire hazard to itself or to surrounding lands or buildings;
- (12) “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;
- (13) “development charge” means a charge imposed under this by-law adjusted in accordance with section 15;
- (14) “duplex” means a building that is divided horizontally into two dwelling units, each of which has an independent entrance either directly to the outside or through a common vestibule;
- (15) “dwelling unit” means a room or suite of rooms used, or designed or intended for use by one person or persons living together, in which culinary and sanitary facilities are provided for the exclusive use of such person or persons, excluding a hotel;
- (16) “farm building” means that part of a bona fide farming operation encompassing barns, silos and other development ancillary to an agricultural use, but excluding a residential use, a retail use associated therewith or a commercial greenhouse;



- (17) “fourplex” means a building that is divided horizontally or a combination of vertically and horizontally into four dwelling units, each of which has an independent entrance either directly to the outside or through a common vestibule;
- (18) “grade” means the average level of finished ground adjoining a building or structure;
- (19) “gross floor area” means in the case of a non-residential building or structure or the non-residential portion of a mixed-use building or structure, the aggregate of the areas of each floor, whether above or below grade, measured between the exterior faces of the exterior walls of the building or structure or from the centre line of a common wall separating a non-residential and a residential use, excluding, in the case of a building or structure containing an atrium, the sum of the areas of the atrium at the level of each floor surrounding the atrium above the floor level of the atrium, and, for the purposes of this definition, notwithstanding any other section of this By-law, the non-residential portion of a mixed-use building is deemed to include one-half of any area common to the residential and non-residential portions of such mixed-use building or structure;
- (20) “group home” means a residential building or the residential portion of a mixed use building containing a single housekeeping unit supervised on a 24 hour a day basis on site by agency staff on a shift rotation basis, funded wholly or in part by any governmental and licensed, approved or supervised by the Province of Ontario under any general or special act, for the accommodation of not less than 3 and not more than 8 residents, exclusive of staff;
- (21) “heritage building” means an individual building or structure designated under Part IV of the *Ontario Heritage Act*, R.S.O. 1990, c. O.18, or any successor legislation, or a building or structure designated under Part V of the *Ontario Heritage Act*, R.S.O. 1990, c. O.18, or any successor legislation, which has been identified as a significant heritage resource in a conservation district plan or a building or structure listed in the Town of East Gwillimbury Inventory of Heritage Buildings;
- (22) “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;

- (23) “institutional” means lands, buildings or structures used or designed or intended for use by an organized body, society or religious group for promoting a public or non-profit purpose and shall include, without limiting the generality of the foregoing, places of worship, medical clinics and special care facilities;
- (24) “large apartment” means an apartment dwelling unit that is 700 square feet or larger in size;
- (25) “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 with direct access between the residential and non-residential areas;
- (26) “local board” means a local board as defined in the Act;
- (27) “local services” means those services, facilities or things which are intended to be under the jurisdiction of the municipality and are within the boundaries of or related to or are necessary to connect lands to services and an application has been made in respect of the lands under Sections 51 or 53 of the *Planning Act*, R.S.O. 1990, c. P. 13, as amended, or any successor legislation;
- (28) “mixed-use development” means a building or structure used, designed or intended for a combination of residential and non-residential uses;
- (29) “mobile home” means any dwelling that is designed to be made mobile, and constructed or manufactured to provide a permanent residence for one or more persons, but does not include a travel trailer or tent trailer;



- (30) “multiple dwelling unit” includes townhouses, mobile homes, group homes and all other residential uses that are not included in the definition of “single detached dwelling”, a “semi-detached dwelling”, “large apartment” and “small apartment” and excluding a hotel;
- (31) “municipality” means The Corporation of the Town of East Gwillimbury;
- (32) “non-profit housing development” means development of a building or structure intended for use as residential premises by
- a. a corporation without share capital to which the Corporations Act (Ontario) applies, that is in good standing under that Act and whose primary object is to provide housing;
  - b. a corporation without share capital to which the Not-for-profit Corporations Act, 2010 (Ontario) applies, that is in good standing under that Act and whose primary object is to provide housing; or
  - c. a corporation without share capital to which the Canada Not-for-profit Corporations Act applies, that is in good standing under that Act and whose primary object is to provide housing; or
  - d. a non-profit housing co-operative that is incorporated or continued under the Co-operative Corporations Act (Ontario), that is in good standing under that Act and whose primary objective is to provide housing;
- (33) “non-residential” means lands, buildings or structures or portions thereof used, or designed or intended for other than residential use, including the non-residential portion of a live-work unit;
- (34) “office” means premises used for conducting the affairs of businesses, professions, services, industries, governments, or like activities, in which the chief product of labor is the processing and/or storage of information rather than the production and distribution of goods. For the purposes of this definition, research establishments and data processing

facilities are considered to be offices;

- (35) “owner” means the owner(s) of land or a person(s) who has made application for an approval for the development of land upon which a development charge is imposed;
- (36) “place of worship” means a building or structure that is used primarily for worship;
- (37) “Planning Act” means the *Planning Act*, R.S.O. 1990, c. P.13, as amended or any successor thereto;
- (38) “public hospital” means that part of a building or structure that is defined as a public hospital under the *Public Hospitals Act*, R.S.O. 1990, c. P.40;
- (39) “private school” means an educational institution operated on a non-profit basis, excluding any dormitory or residence necessary to such private school, that is used primarily for the instruction of students in courses of study approved or authorized by the Minister of Education and Training;
- (40) “redevelopment” means the construction, erection or placing of one or more buildings or structures on land where all or part of a building or structure has previously been demolished on such land, or changing the use of a building or structure from residential to non-residential, from non-residential to residential or Non-Retail to Retail and vice versa;
- (41) “Region” means the Regional Municipality of York;
- (42) “regulation” means any regulation made pursuant to the Act;
- (43) “rental housing” means a building with four or more dwelling units, all of which are intended for use as rented residential premises;
- (44) “residential” means lands, buildings or structures used, designed or intended for use as a residence for one or more individuals, and shall include, but is not limited to a single detached dwelling, a semi-detached dwelling, a townhouse,



- a stacked townhouse, an apartment dwelling unit, a group home, a multiple dwelling unit, a mobile home, a residential dwelling unit accessory to a non-residential use, and the residential portion of a live-work unit, but shall not include a lodging house licensed by a municipality or a hotel;
- (45) “retail use” means premises used or designed or intended for use for the sale or rental or offer for sale or rental of goods or services to the general public for consumption or use and shall include, but not be limited to, a banquet hall or a funeral home, but shall exclude offices;
- (46) “self storage building” means a building or part of a building consisting of individual storage units, which are accessible by the users, that are used to provide storage space to the public;
- (47) “semi-detached dwelling” means a residential building divided vertically into and comprising two dwelling units, each of which has a separate entrance and access to grade;
- (48) “services” means services designated in this by-law or in an agreement under section 44 of the Act;
- (49) “single detached dwelling” means a completely detached residential building consisting of one dwelling unit;
- (50) “small apartment” means an apartment dwelling unit that is less than 700 square feet in size;
- (51) “special care facilities” means lands, buildings or structures used or designed or intended for use for the purpose of providing residential accommodation, supervision, nursing care or medical treatment, which do not comprise dwelling units, that are licensed, approved or supervised under any special or general Act;
- (52) “stacked townhouse” means a residential building, other than a duplex, triplex or fourplex, townhouse or apartment building, containing at least 3 dwelling units, each dwelling unit being separated from the other vertically and/or horizontally and each dwelling unit having an entrance to





grade shared with no more than 3 other units;

- (53) “temporary buildings or structures” means a building or structure designed or constructed, erected or placed on land and which is demolished or removed from the lands within 36 months of building permit issuance;
- (54) “temporary sales centre” means a building or structure, including a trailer, that is designed or intended to be temporary, or otherwise intended to be removed from the land or demolished after use and which is used exclusively as an office or presentation centre, or both, for new building sales and is to be removed within 60 days after occupancy of last unit;
- (55) “townhouse” means a residential building other than an apartment building, that is vertically divided into a minimum of three dwelling units, each of which has an independent entrance to grade, and each of which shares a common wall with adjoining dwelling units above grade;
- (56) “triplex” means a building that is divided horizontally or a combination of horizontally and vertically into three dwelling units, each of which has an independent entrance to the outside or through a common vestibule.

## SCHEDULE OF DEVELOPMENT CHARGES

2.

- (1) Subject to the provisions of this by-law, a development charge against land shall be calculated and collected in accordance with the rates set out in Schedule “B”, which relate to the services set out in Schedule “A”.
- (2) The development charge with respect to the use of any land, buildings or structures shall be calculated as follows:
  - (a) In the case of residential development, including a dwelling unit accessory to a non-residential development, or the residential portion of a mixed-use development, based upon the number and type of dwelling units; and



- (b) In the case of non-residential development, based upon the gross floor area of the building or structure or part thereof to be used for the non-residential development.
- (3) Council hereby determines that the development of land, buildings or structures for residential and non-residential uses will require the provision, enlargement, expansion or improvement of the services referenced in Schedule "A".

### APPLICABLE LANDS

- 3.
  - (1) This by-law applies to all lands within the Town of East Gwillimbury whether or not the land or use is exempt from taxation under s. 3 of the *Assessment Act*, R.S.O. 1990, c. A.31, as amended, or any successor thereto.
  - (2) The development of land within the Town may be subject to one or more development charges by-laws of the Town.
  - (3) This by-law shall not apply to land, buildings or structures within the municipality that are owned by or used by:
    - (a) a board of education as defined by subsection 1(1) of the *Education Act*, R.S.O. 1990, c. E.2, as amended, or any successor thereto;
    - (b) the municipality or any local board thereof;
    - (c) the Region or any local board thereof;
  - (4) This by-law shall not apply to land, buildings, or structures within the municipality that are used for the purposes of:
    - (a) the relocation of a heritage building;
    - (b) a public hospital receiving aid under the *Public Hospitals Act*, R.S.O. 1990, c. M.19, as amended, or any

successor thereto;

- (c) a place of worship
- (d) a mobile temporary sales centre;
- (e) farm buildings
- (f) a university, a college of applied arts and technology or post- secondary institution in Ontario;
- (g) a private school; and
- (h) a temporary building or structure provided that:
  - (i) the status of the building or structure as a temporary building or structure is maintained in accordance with the provisions of this by-law;
  - (ii) upon application being made for the issuance of a permit under the *Building Code Act, 1992* in relation to a temporary building or structure on land to which a development charge applies, the owner shall submit security in the form of cash or a letter of credit satisfactory to the Town Treasurer in the full amount of the development charges otherwise payable, to be drawn upon in the event that the temporary building or structure is not removed or demolished within 36 months of building permit issuance and development charges thereby become payable;
  - (iii) On or before 36 months from the date of issuance of a building permit, the owner shall provide, to the Town Treasurer's satisfaction, evidence that the temporary building or structure was demolished or removed from the lands, whereupon the Town shall return the security to the owner without interest;
  - (iv) In the event the owner does not provide satisfactory

evidence of such demolition or removal of the temporary building or structure within 36 months of building permit issuance it shall be deemed conclusively not to be, nor ever to have been, a temporary building or structure for the purposes of this by-law and, subject to any agreement entered into pursuant to section 10 of this by-law, the Town shall, without prior notification to the owner, transfer the cash or draw upon the letter of credit provided pursuant to clause (ii) above and transfer the amount so drawn into the appropriate development charges reserve funds; and

- (v) The timely provision of satisfactory evidence of the demolition or removal of the temporary building or structure shall be solely the owner's responsibility.
- (5) This by-law shall not apply to development creating or adding an accessory use or structure not exceeding 100 square metres of gross floor area;
- (6) This by-law does not apply with respect to approvals related to the residential development of land, buildings or structures that would have the effect only of:
- (a) Permitting the enlargement of an existing dwelling unit;
  - (b) Creating one or two additional dwelling units in an existing single detached dwelling;
  - (c) Creating one or two additional dwelling units in an existing dwelling unit in a semi-detached dwelling; or
  - (d) Creating one additional dwelling unit in any other existing residential building, not including a mixed-use building.
- (7)
- (a) Notwithstanding clauses (b) to (d) inclusive of subsection 3(6), a development charge shall be imposed and payable with respect to the creation of any additional dwelling units if the cumulative gross floor

- area of the additional dwelling units exceeds the gross floor area of the existing dwelling unit referred to in clauses (b) and (c) of subsection 3(6) or the smallest existing dwelling unit in the existing residential building, referred to in clause (d) of subsection 3(6).
- (b) For the purposes of sections 3(6) and 3(7) of this by-law, “existing” dwelling unit shall refer to the original unit on the lot, prior to the first expansion.
  - (c) For the purposes of determining the gross floor area of an existing dwelling unit pursuant to clause (a) of subsection 3(7), the gross floor area shall be the maximum gross floor area of the dwelling unit that existed in the three years preceding the application for a building permit in respect of the additional dwelling unit.
- (8) For the purposes of the exemption for enlargement of existing industrial buildings set out in section 4 of the Act, the following provisions shall apply;
- (a) For the purpose of this subsection 3(8), “gross floor area” and “existing industrial building” shall have the same meaning as those terms have in O. Reg. 82/98 under the Act, as amended;
  - (b) For the purposes of interpreting the definition of “existing industrial building” contained in the regulation, regard shall be had for:
    - (i) the classification of the lands pursuant to the *Assessment Act*, R.S.O. 1990, c. A.31 or successor legislation, and in particular whether more than 50 per cent of the gross floor area of the building or structure has an industrial tax class code for assessment purposes; and
    - (ii) the legal existence of said structure through the building permitting process.



- (c) Notwithstanding clause 3(8)(b) above, distribution centres, warehouses other than retail warehouses, the bulk storage of goods and truck terminals shall be considered to be industrial uses or buildings;
  - (d) The gross floor area of an existing industrial building shall be defined as the gross floor area of the industrial building as it existed prior to the first enlargement in respect of that building;
  - (e) The enlargement of the gross floor area of the existing building must be attached to the existing industrial building;
  - (f) The enlargement must not be attached to the existing industrial building by means only of a tunnel, bridge, passageway, canopy, shared below grade connection, such as a service tunnel, foundation, footing or parking facility;
  - (g) The enlargement shall be for a use for or in connection with an industrial purpose as set out in this by-law;
  - (h) If the enlargement complies with the provisions of this subsection 3(8) and is equal to 50 per cent or less of the gross floor area of an existing industrial building, the amount of the development charge in respect of the enlargement is nil; and
  - (i) If the enlargement is more than 50 per cent of the gross floor area of an existing industrial building, and it otherwise complies with the provisions of this subsection 3(8), development charges are payable on the amount by which the enlargement exceeds 50 per cent of the gross floor area of the existing building before the enlargement.
- (9) Clauses (b) and (d) to (i) inclusive of subsection 3(8) shall apply, with necessary modifications, to an enlargement of an existing office.
- (10) In the case of lands, buildings or structures used or designed



or intended for use for both non-retail uses and retail uses, the development charges otherwise applicable to such development shall be determined on the following basis:

- (a) as between the non-retail uses and the retail uses, the principal use of the development shall be that use which has the greater gross floor area, such principal use being the use of 55% or greater of the total gross floor area. If no single use has 55% or greater of the total gross floor area, then the development charge payable on the total gross floor area shall be the average of the two retail and industrial/office/institutional charges payable;
- (b) the development charges applicable to such principal use as determined under paragraph (a), provided that there is a principal use determined under paragraph (a), shall be applied to the total non-residential gross floor area of the development;

## APPROVALS FOR DEVELOPMENT

4. A development charge shall apply to, and shall be calculated and collected in accordance with the provisions of this by-law on land to be developed for residential and non-residential use, where the development requires,
  - (1) the passing of a zoning by-law or an amendment thereto under section 34 of the *Planning Act* or successor legislation;
  - (2) the approval of a minor variance under section 45 of the *Planning Act* or successor legislation;
  - (3) a conveyance of land to which a by-law passed under subsection 50(7) of the *Planning Act* or successor legislation applies;
  - (4) the approval of a plan of subdivision under section 51 of the *Planning Act* or successor legislation;



- (5) a consent under section 53 of the *Planning Act* or successor legislation;
- (6) the approval of a description under the *Condominium Act*, R.S.O. 1991, c. C. 26 or the *Condominium Act, 1998*, S.O. 1998, c. 19 as amended, or successor legislation; or
- (7) the issuing of a permit under the *Building Code Act*, or successor legislation, in relation to a building or structure.

### LOCAL SERVICE INSTALLATION

5. Nothing in this by-law prevents Council from requiring, as a condition of an approval under section 51 or 53 of the *Planning Act*, that the owner, at his or her own expense, shall install or pay for such local services related to or within the plan of subdivision or related to the severance of the lands, as council may require, or that the owner pay for local connections to water mains, sanitary sewers and/or storm drainage facilities installed at the owner's expense, or administrative, processing, or inspection fees.

### MULTIPLE CHARGES

6.
  - (1) Where two or more of the actions described in section 4 are required before land to which a development charge applies can be developed, only one development charge shall be calculated and collected in accordance with the provisions of this by-law.
  - (2) Notwithstanding subsection 6(1), if two or more of the actions described in section 4 occur at different times, and if the subsequent action results in increased, additional or different development, then additional development charges on any additional residential units and/or non-residential gross floor area shall be calculated and collected in accordance with the provisions of this by-law.
  - (3) If a development does not require a building permit but does require one or more of the approvals described in section 4, then, the development charge shall nonetheless be payable in respect of any increased, additional or different development permitted by such approval.



## CREDIT FOR PROVISION OF SERVICES

7. As an alternative to the payment by the means required under Section 10, council may, by agreement entered into with the owner, accept the provision of services in full or partial satisfaction of the development charges otherwise payable. Such agreement shall further specify that where the municipality agrees to allow the performance of work that relates to a service, the municipality shall give to the person performing the work a credit equal to the reasonable cost of doing the work against the development charge otherwise applicable to the development, without interest, unless such interest is specifically authorized by council, provided such credit shall not exceed the total amount of development charges payable by an owner to the municipality and provided that no such credit shall be given for any part of the cost of services that relates to an increase in the level of service that exceeds the average level of service described in paragraph 4 of subsection 5(1) of the Act. The reasonable cost of doing the work and the amount of the credit therefore, shall be finally determined by the Town's General Manager of Infrastructure and Environmental Services.

## REDUCTION OF CHARGE FOR REDEVELOPMENT

8. Where, as a result of the redevelopment of land, a building or structure existing on the land within 60 months prior to the date of the payment of development charges in regard to such redevelopment was, or is to be demolished, in whole or in part, or converted from one principal use to another, in order to facilitate the redevelopment, the development charges otherwise payable with respect to such redevelopment shall be reduced by the following amounts:
  - (1) In the case of a residential building or structure, or in the case of a mixed- use building or structure, the residential uses in the mixed-use building or structure, an amount calculated by multiplying the applicable development charge pursuant to this by-law by the number and type of dwelling units that have been demolished or converted to another principal use; and
  - (2) In the case of a non-residential building or structure or, in the case of mixed- use building or structure, the non-residential uses in the mixed use building or structure, an amount calculated by multiplying the applicable development charges pursuant to this by-law by the gross floor area that has been demolished or converted to another principal use.



- (3) Notwithstanding section 8(1) and 8(2), where the Council of the municipality deems a property to contain a derelict building or structure and that it is in the best interest of the community for the derelict building to be demolished, the Council of the municipality may extend the reduction of development charges to a maximum of 120 months from the date of the demolition permit to the date of the building permit to facilitate redevelopment.
- (4) Despite any other provision in this by-law, any reduction is allowed against a development charge otherwise payable pursuant to this by-law shall not exceed in total the amount of the development charge otherwise payable pursuant to this by-law.
- (5) For the purposes of section 8, the onus is on the applicant to produce evidence to the satisfaction of the Town, acting reasonably to establish the following:
  - (a) The number of dwelling units that have been or will be demolished or converted to another principal use: or
  - (b) The non-residential gross floor area that has been or will be demolished or converted to another principal use; and
  - (c) In the case of a demolition, that the dwelling units and/or non- residential gross floor area were demolished with 60 months prior to the date of the payment of development charges in regard to the redevelopment. The 60 month time frame shall be calculated from the date of the issuance of the demolition permit.

### CREDITS, EXEMPTIONS, RELIEF AND ADJUSTMENTS NOT CUMULATIVE

9. Only one (1) of the applicable credits, exemptions, reductions or adjustments in this by- law shall be applicable to any development or redevelopment. Where the circumstances of a development or



redevelopment are such that more than one credit, exemption, relief or adjustment provided for in this by-law could apply, only one credit, exemption, relief or adjustment shall apply and it shall be the credit, exemption, relief or adjustment that results in the lowest development charges payable pursuant to this by-law.

## NO REFUNDS ARISING FROM CREDITS, EXEMPTIONS, RELIEF OR ADJUSTMENTS

10. Notwithstanding anything in this by-law to the contrary, whenever a credit, exemption, relief or adjustment is allowed against a development charge otherwise payable pursuant to this by-law and the amount of such credit(s), exemption(s), relief or adjustment(s) exceeds the amount of the development charges otherwise payable pursuant to this by-law, no further credit(s), exemption(s), relief or adjustment(s) shall be allowed against any other development charges payable and no refund shall be payable.

## TIMING OF CALCULATION AND PAYMENT

11.
  - (1) (a) A development charge for each building or structure shall be calculated and payable in full in cash or by certified cheque or by entering into agreement for the performance of work for credit, on the date of the issuance of a building permit for the use to which the development charge applies.
  - (b) Notwithstanding subsection 11(1)(a), development charges for non-profit housing developments are due and payable in 21 equal annual payments commencing with the first instalment payable on the date of occupancy. Subsequent instalments shall include interest as required in the Town's Council-approved Development Charge Interest Policy, as may be revised from time to time.
  - (c) Notwithstanding subsection 11(1)(a), development charges for rental housing and institutional developments are due and payable in six (6) installments commencing with the first installment payable on the date of first occupancy certificate issued. Subsequent instalments shall include interest as required in the Town's Council-approved Development Charge Interest Policy, as may be revised from time to time.

(d) 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 Section 11 shall be calculated on the rates set out in Schedule “B” on the date that a complete planning application was submitted, including interest. Where both planning applications apply, development charges under Section 11 shall be calculated on the rates in effect on the day of the latter planning application, including interest as required in the Town’s Council-approved Development Charge Interest Policy, as may be revised from time to time.

(e) Notwithstanding subsection 11(1)(a) an owner and the Town may enter into an agreement respecting the timing of the payment of a development charge, or a portion thereof, and the terms of such agreement shall then prevail over the provisions of this By-law.

(2) Where development charges apply to land in relation to which a building permit is required, the building permit shall not be issued until the development charge has been paid in full.

(3) Subject to subsection 11(5), if, following the issuance of all building permits for a development, including all development in a subdivision or for all development on a block within that subdivision that had been intended for future development and for which payments have been made pursuant to subsection 11(1), the total number and type of dwelling units for which building permits have been issued, or the gross floor area used or intended to be used for a non-residential purpose for which building permits have been issued, is less than that used for the calculation and payment referred to in subsection 11(1), a refund shall become payable by the Town to the person who originally made the payment referred to in subsection 11(1) which refund shall be calculated by multiplying the applicable development charge in effect at the time such payments were made by:

(a) in the case of residential development, the difference



between the number of dwelling units by type for which payments were made pursuant to subsection 11(1) and the number of dwelling units by type for which building permits were issued; and

- (b) in the case of non-residential development, the difference between the gross floor area used or intended to be used for a non-residential purpose for which payments were made pursuant to subsection 11(1) and the gross floor area used or intended to be used for a non-residential purpose for which building permits were issued.
- (4) Subsections 11(3) shall apply with necessary modifications to a development for which development charges have been paid pursuant to a condition of consent or pursuant to an agreement respecting same.
- (5) Notwithstanding subsections 11(1) to 11(4), the Town may require and where so required an owner shall enter into an agreement, including the provision of security for the owner's obligations under the agreement, pursuant to section 27 of the Act and, without limiting the generality of the foregoing, such an agreement may require the early payment of the development charges hereunder. The terms of such agreement shall then prevail over the provisions of this By-law.
- (6) Any refunds payable pursuant to subsections 11(3) and (4) shall be calculated and paid without interest.

## RESERVE FUND(S)

- 12.
  - (1) Monies received from payment of development charges shall be maintained in separate reserve funds and shall be spent for capital costs determined under paragraphs 2 to 8 of subsection 5(1) of the Act.
  - (2) The amounts contained in the reserve fund established under this section shall be invested in accordance with section 418 of the *Municipal Act, 2001*,



S.O. c.25. Any income received from investment of the development charge reserve fund or funds shall be credited to the development charge reserve fund or funds in relation to which the investment income applies.

- (3) Where any development charge, or part thereof, remains unpaid after the due date, the amount unpaid shall be added to the tax roll and shall be collected as taxes.
- (4) Where any unpaid development charges are collected as taxes pursuant to subsection 12(3) above, the monies so collected shall be credited to the development charge reserve funds referred to in subsection 12(1).
- (5) The Treasurer of the municipality shall, in each year, furnish to council a statement in respect of the reserve fund established hereunder for the prior year which statement shall contain the prescribed information.

## BY-LAW AMENDMENT OR REPEAL

13.

- (1) Where this by-law or any development charge prescribed thereunder is amended or repealed either by order of the Local Planning Appeal Tribunal or by council, the Treasurer shall calculate the amount of any overpayment to be refunded as a result of said amendment or repeal and make such payment in accordance with the provisions of the Act.
- (2) Refunds that are required to be paid under subsection 13(1) shall be paid with interest to be calculated as follows:
  - (a) Interest shall be calculated from the date on which the overpayment was collected to the date on which the refund is paid; and
  - (b) Interest shall be calculated quarterly at the Bank of Canada rate, adjusted on the first business day of January, April, July and October in each year.



## PHASING AND TRANSITION

14.
  - (1) The development charges set out in this by-law are not subject to phasing and are payable in full, subject to the credits, exemptions, relief and adjustments herein.

## INDEXING

15. The development charges referred to in Schedule “B” shall be increased, if applicable, semi-annually without amendment to this by-law, on the first day of January and the first day of July, of each year, commencing July 1, 2024, in accordance with the Statistics Canada Quarterly, *Construction Price Statistics* (Catalogue No. 62-007).

## BY-LAW REGISTRATION

16. A certified copy of this by-law may be registered on title to any land to which this by-law applies.

## BY-LAW ADMINISTRATION

17. This by-law shall be administered by the Treasurer of the municipality.

## SCHEDULES TO THE BY-LAW

18. The following Schedules to this by-law form an integral part of this by-law:  
Schedule “A” – Schedule of Municipal Services  
Schedule “B” – Schedule of Development Charges

## FRONT ENDING AGREEMENTS

19. The Town may enter into one or more front ending agreements under section 44 of the Act.

## DATE BY-LAW EFFECTIVE

20. This by-law shall come into force and effect on and after May 20, 2024.



## DATE BY-LAW EXPIRES

21. This by-law shall continue in force and effect for a term of ten (10) years from its date of enactment, unless it is repealed at an earlier date.

## HEADINGS FOR REFERENCE ONLY

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

## INTERPRETATION

23. Nothing in this by-law shall be construed to commit or require the municipality to authorize or proceed with any specific capital project at any specific time. Each of the provisions of this by-law are severable and, if any provision hereof should for any reason be declared invalid by a court of competent jurisdiction, the remaining provisions shall remain in full force and effect.

## REPEAL

24. By-law No. 2019-063 and any amendments made thereto are hereby repealed as of the date this by-law comes into force and effect.

## SHORT TITLE

25. The by-law may be cited as the “Town of East Gwillimbury Town-Wide Development Charge By-law”.

Enacted and passed this 23<sup>rd</sup> day of April, 2024.

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Virginia Hackson, Mayor

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Andrew Walkom, Deputy Clerk



**Schedule "A"**

BY-LAW NO. 2024-033

**SCHEDULE OF**

**MUNICIPAL SERVICES**

**TOWN-WIDE SERVICES**

1. Library Services
2. Fire and Emergency Services
3. Indoor Recreation
4. Outdoor Recreation
5. Public Works
6. Roads and Related
7. Water Services
8. Wastewater Services

**Schedule “B”**

**BY-LAW NO. 2024-033**

**SCHEDULE OF DEVELOPMENT**

**CHARGES**

Service Category	Residential (\$/unit)				Non-Residential (\$/sq.ft.)	
	Single & Semi Detached	Multiples	Apartments ≥ 700 sq.ft.	Apartments <700 sq.ft.	Retail	Non- Retail
Library	\$3,934	\$3,132	\$2,578	\$1,885	\$0.00	\$0.00
Fire & Emergency	\$2,699	\$2,148	\$1,769	\$1,293	\$1.73	\$0.96
Indoor Recreation	\$21,316	\$16,970	\$13,976	\$10,218	\$0.00	\$0.00
Outdoor Recreation	\$9,272	\$7,381	\$6,079	\$4,444	\$0.00	\$0.00
Public Works	\$847	\$674	\$556	\$406	\$0.55	\$0.30
Roads	\$8,624	\$6,867	\$5,654	\$4,133	\$8.49	\$1.41
Water	\$1,745	\$1,390	\$1,145	\$837	\$0.55	\$0.35
Wastewater	\$5,724	\$4,557	\$3,753	\$2,744	\$2.47	\$1.46
<b>Total Development Charge</b>	<b>\$54,161</b>	<b>\$43,119</b>	<b>\$35,510</b>	<b>\$25,960</b>	<b>\$13.79</b>	<b>\$4.48</b>