



# DRAFT

## Development Charge By-law Amendment Background Study



# Development Charge By-law Amendment - Background Study

November 18, 2021 – REVISED November 26, 2021



Town of East Gwillimbury

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# Executive Summary

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This study provides the supporting detail to enact an amendment to the Town's current Town-wide DC by-law 2019-063. This 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*. The amendment revises the current Town-wide DC by-law to meet the requirements of the Development Charges Act (DCA), as amended by Bill 108 (More Homes, More Choice Act, 2019), Bill 138 (Plan to Build Ontario Act, 2019), and Bill 197 (COVID-19 Economic Recovery Act, 2020). The amendment also adjusts two capital projects: the Health and Active Living Plaza and the Green Lane Fire Station. The Town's area-specific DC By-law is not impacted by this amendment. A summary of the amendments contained in this DC study are provided below:

- Services eligible for development charges have been defined by the revised legislation. Accordingly, Municipal Parking is no longer an eligible service and has been removed from the Town's development charge
- The revised legislation has removed the mandatory deduction for all remaining eligible services. The 10% deduction has been removed for the following Town services:
  - Outdoor Recreation Services;
  - Indoor Recreation Services;
  - Library Services; and
  - Growth Studies (formerly General Government)
- Updates to the timing of payments for rental housing, institutional and non-profit developments were proclaimed through Bill 108 and will be included in the DC by-law amendment
- DC rates for all developments occurring within 2 years of a Site Plan or Zoning By-law Amendment planning approval, will be determined based on the DC rates in effect on the day of Site Plan or Zoning By-law Amendment application. If the development is not proceeding through these planning approvals, the amount is determined as the earlier date of either the issuance of a building permit or occupancy. These changes will be addressed in the by-law amendment
- Definitions were added for "non-profit housing development" and "rental housing"
- Cost estimates have been adjusted for the Health and Active Living Plaza, a recreational facility and library, planned to be constructed from 2022 to 2025

- The costs to construct the Green Lane Fire Station have been adjusted to be included within the ten-year forecast
- Historic service levels have been adjusted for Library and Indoor Recreation Services

Other areas of the 2019 DC Background Study are not being examined as part of this amendment. 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 ten year forecast period included in the 2019 DC Background Study for general services (2018-2027) and the forecast period for engineering services (2018-2041) remain unchanged. A summary of the anticipated growth is shown below.

### Residential and Non-Residential Growth Forecast Summary

	2018 Total	10-year Growth 2018-2027	Long Term Growth 2018-2041
<b>Residential</b>			
Population	26,477	18,349	90,887
Household	8,645	5,285	27,790
Population Growth in New Households		19,017	100,436
<b>Non-Residential</b>			
Employees <sup>1</sup>	9,102	3,200	29,873
Non-Residential Gross Floor Area (sq.ft.)		1,999,460	19,359,715

<sup>1</sup> Shows total employees & employment growth for DC purposes only. Excludes Work at Home employees.

This amendment calculates the Town-wide development charges which applies a uniform charge to all areas of the Town. The details of the rate calculation and growth related capital programs for all Town-wide services impacted by this amendment can be found in Appendices A and B for general and engineering services, respectively. Below is a summary of the growth related costs by service category, both gross costs and the net DC eligible cost included in the rate calculation, compared to the costs included in the 2019 Background Study.

### Growth Related Capital Program Summary

Service Category	2019 Program Cost	Amended Program Cost	2019 DC Recoverable Cost	Amended DC Recoverable Cost
<b>General Services</b>				
Growth Studies	\$ 13,277,850	\$13,277,850	\$10,937,950	\$11,606,850
Library Services	\$ 13,896,040	\$18,913,470	\$6,503,020	\$12,243,010
Fire and Emergency Services	\$ 13,100,950	\$13,100,950	\$2,737,850	\$7,737,850
Indoor Recreation	\$ 77,011,370	\$96,981,100	\$52,487,990	\$78,289,710
Outdoor Recreation	\$ 68,057,690	\$69,313,290	\$36,701,780	\$41,914,630
Public Works	\$ 3,866,940	\$3,866,940	\$3,262,940	\$3,262,940
Municipal Parking	\$ 385,500	\$0	\$209,180	\$0
<b>Subtotal General Services</b>	<b>\$ 189,596,340</b>	<b>\$215,453,600</b>	<b>\$112,840,710</b>	<b>\$155,054,990</b>
<b>Engineering Services</b>				
Roads and Related	\$ 271,093,530	\$272,593,530	\$205,193,040	\$206,693,040
Water Services	\$ 29,967,800	\$29,967,800	\$28,314,090	\$28,314,090
Wastewater Services	\$ 151,553,140	\$151,553,140	\$139,472,400	\$139,472,400
<b>Subtotal Engineering Services</b>	<b>\$ 452,614,470</b>	<b>\$454,114,470</b>	<b>\$372,979,530</b>	<b>\$374,479,530</b>
<b>TOTAL Costs</b>	<b>\$642,210,810</b>	<b>\$669,568,070</b>	<b>\$485,820,240</b>	<b>\$529,534,520</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, based on the amendments identified above.

Proposed Development Charge Rates		2019 Rates	Difference
<b>Residential</b>			
Single & Semi-Detached	\$40,859 /unit	\$33,885 /unit	\$6,974
Multiple Dwelling	\$32,969 /unit	\$27,341 /unit	\$5,628
Apartments ≥ 700 sq.ft.	\$24,216 /unit	\$20,083 /unit	\$4,133
Apartments < 700 sq.ft.	\$17,767 /unit	\$14,733 /unit	\$3,034
<b>Non-Residential</b>			
Retail	\$11.19 /sq.ft.	\$10.56 /sq.ft.	\$0.63
Non-Retail	\$5.32 /sq.ft.	\$4.92 /sq.ft.	\$0.40

It is important to note that the Town has indexed the 2019 calculated development charge rates semi-annually since January 1, 2020.

The 2019 study estimated that the Town's net operating costs will increase by approximately \$1.6 million for the general services and \$2.6 million for the roads and related services by the year 2027 as a result of the projects proposed in the study. The amendment does not materially impact this estimate. In order to maintain and eventually

replace the new growth related assets, the Town will need to fund an additional \$5.0 million by 2027 to ensure that the items are financially sustainable over their full life cycle. This is approximately \$0.5 million more than forecasted in the 2019 study.

# 1.0 Introduction

The Town of East Gwillimbury Development Charge (DC) By-law Amendment Background Study has been prepared in compliance with the requirements of the *Development Charges Act, S.O. 1997 (DCA)* and its associated *Ontario Regulation 82/98 (O. Reg. 82/98)* which outlines the methodology used in the calculation of the development charge rates for the Town.

The legislation requires that a development charge background study be prepared in which development charges are determined with reference to:

- A forecast of the amount, type and location of dwelling unit, population, and employment growth anticipated in the municipality;
- The average capital level of service provided by the municipality over the ten-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.

A full study was completed and approved in 2019, which determined the growth related net capital costs attributed to forecasted development. Growth related net capital costs were then apportioned amongst various types of development (residential, retail, non-retail) in a manner that reflects the increase in the need for each service attributable to each type of development. The study determined the development charge for the various types of development.

This study amends the results of the 2019 review, by adjusting costs associated with the Health and Active Living Plaza and the Green Lane Fire Station, and bringing the background study and by-law into conformity with updated provincial legislation.



# 2.0 Development Charge Calculation Methodology

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. This amendment incorporates a Town-wide approach for services.

## 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.

Previously, the DCA provided municipalities 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. Recently enacted revisions to the DCA now prescribe eligible services. As a result, Municipal Parking will be removed from the Town's list of development charge services. Eligible costs will continue to be apportioned over all new growth within the Town's urban boundary.

The following services are included in the Town-wide development charge calculations:

- General Services
  - Growth Studies (formerly General Government)
  - Library Services
  - Fire & Emergency Services
  - Indoor Recreation
  - Outdoor Recreation
  - Public Works
  
- Engineering Services
  - Roads and Related
  - Water Services
  - Wastewater Services

## 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 demand for and benefit from the infrastructure has a limited benefitting area, at Yonge Street and Green Lane. The current area-specific by-law is not impacted by this amendment study.

## 2.3 Growth forecast

The DCA requires municipalities to forecast the amount, type and location of new development during the established planning periods so the required capital needs may be properly identified. The development forecast included in this study is unchanged from the 2019 study, which is based on both a ten-year (2018 to 2027) and longer term planning period to 2041 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.

## 2.4 Historical service levels

As required by legislation, the 2019 background study itemized 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 ten years.

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 10-year period preceding the current background study, from 2008 to 2017. This amendment background study impacts the current levels of service with the removal of Municipal Parking as a service category and an adjustment for Library and Indoor Recreation facilities, as noted in Section 4 of this report.

## 2.5 Capital program

A capital program has been prepared for each of the eligible 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 2018 to 2027 and the engineering services program includes growth related servicing projects forecasted out to 2041.

The growth related capital forecast ensures that the development charges imposed will pay for the projects that will be acquired or constructed to accommodate future anticipated

development. The forecast details the growth related projects, gross costs, as well as their net capital costs, after making a number of deductions, as required by the DCA.

The development-related capital program, including cost allocations, is discussed in Section 5 of this report, with further details provided in Appendices A and B.

### 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. 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, 2017 are as follows:

#### Development Charge Reserve Balance At December 31, 2017

Growth Studies	(4,917,854.67)
Library	4,347,551.55
Indoor Recreation	18,661,383.04
Outdoor Recreation	3,914,431.70
Fire Services	2,851,602.67
Public Works	(540,535.11)
Roads	3,990,332.72
Water	1,264,327.95
Wastewater	3,196,939.56
<b>Total Balance</b>	<b>32,768,179.41</b>

### 2.5.3 Calculation of post period benefit

The Town is only able to collect the amount of development charges supported by the historic service level. Eligible development charge programs in excess of the maximum allowable capital funding envelope are considered to have a "post period benefit", or a

share of projects that will benefit development beyond the planning period under review. These shares are deducted from the development charge eligible costs, but will be collected in future development charge by-laws.

#### 2.5.4 Removal of the mandatory 10% discount

Previously, Section 5(1)8 of the DCA prescribed a mandatory reduction of 10% of net project costs for particular services. S. 5(1)8 of the DCA was repealed. As such, within this amendment study, the 10% mandatory discount has been removed from the following general services:

- Growth Studies
- Library Services
- Outdoor Recreation
- Indoor Recreation

The 10% discount did not apply to Fire and Emergency Services, Public Works or the engineering services of Roads, Water or Wastewater.

#### 2.5.5 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 2018-2041 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.

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. The allocation methodology for growth related costs is not impacted by this amendment.

## 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 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 is financially sustainable over their full life cycle. Long term cost impacts of proposed projects in this Study are addressed in Section 7 of this report.

## 3.0 Future Growth in East Gwillimbury

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The forecast of anticipated growth in the Town of East Gwillimbury contained in this Amendment Background Study is unchanged from that contained in the Town's 2019 DC Background Study and was based on the *York Region 2041 Preferred Growth Scenario, 2041 Population and Employment Forecasts Report, November 2015*, with several adjustments made to reflect emerging development trends. 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. In accordance with forecast demand and available land supply, all future development will occur within the Town's Urban Boundary.

Development in the Town is forecasted over two planning periods for the various service categories, from 2018 to 2027 (general services) and 2018 to 2041 (engineering services). The development anticipated over both planning periods is summarized in Table 1.

**Table 1**  
**Town-Wide Development Forecast Summary**  
**Residential and Non-Residential Growth**

	2018 Total	10-Year Growth 2018-2027	Long Term Growth 2018-2041
<b>Residential Development</b>			
Census Population	26,477	18,349	90,887
Dwelling Units	8,645	5,285	27,790
<i>Single &amp; Semi Detached</i>		3,675	20,200
<i>Multiple Unit</i>		1,430	6,450
<i>Apartments</i>		180	1,140
Population Growth in New Households		19,017	100,436
<b>Non-Residential Development</b>			
Employees <sup>1</sup>	9,102	3,200	29,873
Non-Residential Gross Floor Area (sq.ft.)		1,999,460	19,359,715
<i>Employment Land</i>		868,804	10,213,669
<i>Commercial</i>		688,004	5,587,685
<i>Institutional</i>		442,652	3,558,360

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

## 4.0 Summary of 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 ten-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.

In order 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.

For the DC amendment background study, historic service levels vary from the 2019 DC Background Study in that the cost per square foot for Library and Indoor Recreation facilities have been updated to reflect current replacement costs. Updated tables are included in Appendix A. Furthermore, Municipal Parking is no longer a service category eligible for development charges. As such, all references to Municipal Parking development charges have been removed. Otherwise, all historic service levels remain the same.

Table 2 provides a summary of the historic service levels by service category and component. No service level is calculated for growth studies or water or wastewater, as legislated standards are used in lieu of measured service levels that can vary by municipality.

**Table 2**  
**Summary of Average Historical Service Level by Service Category (2008-2017)**

Service Category	Average Level of Service Provided 2008 to 2017	
<b>Library Services</b>	<b>\$647.49</b>	<b>per capita</b>
Buildings	\$406.71	per capita
Land	\$17.32	per capita
Collection Materials	\$210.70	per capita
Fixtures, Furniture & Equipment	\$12.76	per capita
<b>Fire and Emergency Services</b>	<b>\$668.68</b>	<b>per capita + employee</b>
Buildings	\$251.51	per capita + employee
Land	\$104.49	per capita + employee
Vehicles	\$187.09	per capita + employee
Fixtures, Furniture & Equipment	\$125.59	per capita + employee
<b>Indoor Recreation</b>	<b>\$4,121.43</b>	<b>per capita</b>
Buildings	\$3,774.42	per capita
Land	\$265.40	per capita
Fixtures, Furniture & Equipment	\$81.60	per capita
<b>Outdoor Recreation</b>	<b>\$2,001.23</b>	<b>per capita</b>
Developed Parkland	\$1,193.33	per capita
Park Amenities	\$606.74	per capita
Park Trails	\$83.34	per capita
Special Facilities	\$48.67	per capita
Vehicles & Equipment	\$69.14	per capita
<b>Public Works</b>	<b>\$211.43</b>	<b>per capita + employee</b>
Buildings	\$53.09	per capita + employee
Land	\$48.73	per capita + employee
Vehicles & Equipment	\$109.61	per capita + employee
<b>Roads and Related</b>	<b>\$20,465.56</b>	<b>per capita + employee</b>
Roads	\$17,230.15	per capita + employee
Sidewalks	\$1,183.01	per capita + employee
Streetlights	\$648.02	per capita + employee
Bridges	\$1,404.38	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 2018 to 2027, and the engineering services capital program is based on ultimate build out to 2041. All capital programs are intended to service development occurring anywhere within the Town's municipal boundaries. This forecast was included in the 2019 DC study that was adopted by Council.

For this amendment, the growth related capital program has been adjusted from the 2019 DC Background Study to reflect updated cost estimates for the Health and Active Living Plaza, which includes a recreation facility, library, park, promenade roadway and estimated borrowing costs. Construction of a new Fire Hall originally shown outside of the 10 year planning horizon has also been added to the 10 year plan. Growth related capital costs have increased by \$25.0 million from the 2019 study. A revised summary of the growth related capital program, along with required deductions used to determine total costs eligible to be recovered from development charges is shown in Table 3.

Further details, including cost allocations for specific projects, for the general services capital programs impacted by this amendment can be found in Appendix A. The detail of the impacted engineering services capital programs is included in Appendix B.

**Table 3**  
**Summary of Growth Related Capital Program**  
**Engineering & General 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 2018-2027</b>						
Growth Studies	\$13,277.85	\$320.00	\$1,351.00	\$0.00	\$0.00	\$11,606.85
Library Services	\$18,913.47	\$0.00	\$61.50	\$4,347.55	\$2,261.41	\$12,243.01
Fire and Emergency Services	\$13,100.95	\$0.00	\$0.00	\$2,851.60	\$2,511.50	\$7,737.85
Indoor Recreation	\$96,981.10	\$0.00	\$30.00	\$18,661.38	\$0.00	\$78,289.71
Outdoor Recreation	\$69,313.29	\$0.00	\$1,716.50	\$3,914.43	\$21,767.72	\$41,914.63
Public Works	\$3,866.94	\$0.00	\$0.00	\$0.00	\$604.00	\$3,262.94
<b>Total General Services</b>	<b>\$215,453.59</b>	<b>\$320.00</b>	<b>\$3,159.00</b>	<b>\$29,774.97</b>	<b>\$27,144.63</b>	<b>\$155,055.00</b>
<b>Engineering Services 2018-2041</b>						
Roads and Related	\$272,593.53	\$2,688.43	\$59,221.73	\$3,990.33	\$0.00	\$206,693.04
Water Services	\$29,967.80	\$369.38	\$20.00	\$1,264.33	\$0.00	\$28,314.09
Wastewater Services	\$151,553.14	\$3,183.80	\$5,700.00	\$3,196.94	\$0.00	\$139,472.40
<b>Total Engineering Services</b>	<b>\$454,114.47</b>	<b>\$6,241.60</b>	<b>\$64,941.73</b>	<b>\$8,451.60</b>	<b>\$0.00</b>	<b>\$374,479.53</b>
<b>TOTAL Capital Costs</b>	<b>\$669,568.06</b>	<b>\$6,561.60</b>	<b>\$68,100.73</b>	<b>\$38,226.57</b>	<b>\$27,144.63</b>	<b>\$529,534.52</b>

## 6.0 Calculated Development Charges

The calculated development charges have been amended from the 2019 DC Background Study to reflect updated cost estimates for the Health and Active Living Plaza. Construction of a new Fire Hall in 2027 has also been added to the 10 year plan. This section contains a revised summary of the growth related capital program. The mandatory 10% deduction for certain general services has also been removed from the calculation.

Once the net DC eligible capital costs have been determined, they must be allocated to the benefitting type of development, to calculate DC rates for each sector. To calculate the charges, eligible costs are allocated to 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. 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

The unadjusted development charges have been amended from the 2019 DC Background Study to reflect an adjusted allocation of general services and engineering services.

A summary of the calculation of the unadjusted Town-wide development charges is shown in Table 4 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 accounts for 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 A and B.

As shown in Table 4, the DC eligible costs for recovery over the ten-year planning period for the general services have been allocated 86% to residential, 6% to retail and 8% 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 2041. 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	62%
Non-Retail (Industrial, Office/Institutional)	38%

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

Residential: \$10,962.05 per capita

Retail: \$9.45 per square foot

Non-Retail: \$3.87 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 discounts or exemptions may not be recovered by offsetting increases in other portions of the calculated charge.

**Table 4  
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 2018-2027</b>										
Growth Studies	\$11,606.85	86%	\$9,935.18	\$522.44	6%	\$718.88	\$1.04	8%	\$952.80	\$0.73
Library Services	\$12,243.01	100%	\$12,243.01	\$643.79	0%	\$0.00	\$0.00	0%	\$0.00	\$0.00
Fire and Emergency Services	\$7,737.85	86%	\$6,623.41	\$348.29	6%	\$479.25	\$0.70	8%	\$635.19	\$0.48
Indoor Recreation	\$78,289.71	100%	\$78,289.71	\$4,116.83	0%	\$0.00	\$0.00	0%	\$0.00	\$0.00
Outdoor Recreation	\$41,914.63	100%	\$41,914.63	\$2,204.06	0%	\$0.00	\$0.00	0%	\$0.00	\$0.00
Public Works	\$3,262.94	86%	\$2,792.99	\$146.87	6%	\$202.09	\$0.29	8%	\$267.85	\$0.20
<b>Total General Services</b>	<b>\$155,055.00</b>									
<b>Engineering Services 2018-2041</b>										
Roads and Related	\$206,693.04	77%	\$159,309.13	\$1,586.18	14%	\$29,545.26	\$5.29	9%	\$17,838.65	\$1.30
Water Services	\$28,314.09	82%	\$23,370.85 *	\$232.69	7%	\$1,982.74 *	\$0.35	12%	\$2,960.50 *	\$0.21
Wastewater Services	\$139,472.40	82%	\$116,596.65 *	\$1,160.90	7%	\$9,891.85 *	\$1.77	12%	\$12,983.90 *	\$0.94
<b>Total Engineering Services</b>	<b>\$374,479.53</b>									
<b>TOTAL Unadjusted Charge</b>				<b>\$10,962.05</b>			<b>\$9.45</b>			<b>\$3.87</b>

\*Note: Figures may not add due to adjustments for CCC funding and rounding.

Forecast Development in East Gwillimbury	2018-2027	2018-2041
Population Growth in New Units	19,017	100,436
Retail Building Space Growth (sq.ft)	688,004	5,587,685
Non-retail Building Space Growth (sq.ft)	1,311,456	13,772,029

## 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 A and B of this Background Study.

A summary of the adjusted Town-wide residential and non-residential development charges is presented in Table 5.

Residential DCs vary by unit type and are based on occupancy factors. The adjusted charge of \$21,150.14 per capita is converted to a charge per unit based on the following PPU's:

Single & Semi-Detached: 3.86

Multiple Unit: 3.12

Large Apartment (700 square feet or more): 2.29

Small Apartment (less than 700 square feet): 1.68

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

**Table 5  
Summary of Proposed Town-Wide Residential and Non-Residential DC 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	Apartments ≥ 700 sq ft	Apartments < 700 sq ft	Unadjusted Retail	Unadjusted Non-Retail	Adjusted Retail	Adjusted Non-Retail
<b>General Services</b>										
Growth Studies	\$522.44	\$480.92	\$1,858	\$1,499	\$1,101	\$808	\$1.04	\$0.73	\$0.96	\$0.66
Library Services	\$643.79	\$579.51	\$2,239	\$1,807	\$1,327	\$974	\$0.00	\$0.00	\$0.00	\$0.00
Fire Services	\$348.29	\$352.82	\$1,363	\$1,100	\$808	\$593	\$0.70	\$0.48	\$0.71	\$0.49
Indoor Recreation	\$4,116.83	\$3,855.13	\$14,895	\$12,019	\$8,828	\$6,477	\$0.00	\$0.00	\$0.00	\$0.00
Outdoor Recreation	\$2,204.06	\$1,817.47	\$7,022	\$5,666	\$4,162	\$3,053	\$0.00	\$0.00	\$0.00	\$0.00
Public Works	\$146.87	\$138.90	\$537	\$433	\$318	\$233	\$0.29	\$0.20	\$0.28	\$0.19
Municipal Parking	\$0.00	\$0.00	\$0	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00	\$0.00
<b>Subtotal General Services</b>	<b>\$7,982.28</b>	<b>\$7,224.75</b>	<b>\$27,914</b>	<b>\$22,524</b>	<b>\$16,544</b>	<b>\$12,138</b>	<b>\$2.04</b>	<b>\$1.42</b>	<b>\$1.95</b>	<b>\$1.34</b>
<b>Engineering Services</b>										
Roads and Related	\$1,586.18	\$1,789.42	\$6,914	\$5,579	\$4,098	\$3,006	\$5.25	\$1.29	\$6.50	\$1.89
Water Services	\$232.69	\$535.00	\$2,067	\$1,668	\$1,225	\$899	\$0.35	\$0.21	\$1.23	\$1.29
Wastewater Services	\$1,160.90	\$1,025.90	\$3,964	\$3,198	\$2,349	\$1,724	\$1.77	\$0.94	\$1.51	\$0.80
<b>Subtotal Engineering Services</b>	<b>\$2,979.77</b>	<b>\$3,350.32</b>	<b>\$12,945</b>	<b>\$10,445</b>	<b>\$7,672</b>	<b>\$5,629</b>	<b>\$7.37</b>	<b>\$2.44</b>	<b>\$9.24</b>	<b>\$3.98</b>
<b>TOTAL DEVELOPMENT CHARGE</b>	<b>\$21,924.10</b>	<b>\$21,150.14</b>	<b>\$40,859</b>	<b>\$32,969</b>	<b>\$24,216</b>	<b>\$17,767</b>	<b>\$9.41</b>	<b>\$3.86</b>	<b>\$11.19</b>	<b>\$5.32</b>

## 6.3 Comparison of rates

The Town's development charge calculated for a single or semi-detached unit in the 2019 DC study was \$33,885 per unit. As shown in Table 6, the proposed residential rate of \$40,859 represents an increase of \$6,974 per unit or 21%.

Non-residential rates are also proposed to increase. The calculated retail rate of \$11.19 per square foot represents an increase of \$0.63 per square foot over the 2019 charge of \$10.56. The non-retail rate is proposed to increase by \$0.40, from \$4.92 to 5.32 per square foot as shown in Table 7.

**Table 6**  
**Comparison of 2019 and Calculated Residential Development Charge Rates**

Service Category	2019 Rates	Calculated Rates	Difference	Difference
	Single & Semi Detached	Single & Semi Detached	\$/unit	%/unit
<b>General Services</b>				
Growth Studies	\$1,748	\$1,858	\$110	\$0
Library Services	\$1,221	\$2,239	\$1,018	83%
Fire Services	\$442	\$1,363	\$921	208%
Indoor Recreation	\$10,244	\$14,895	\$4,651	45%
Outdoor Recreation	\$6,834	\$7,022	\$188	3%
Public Works	\$537	\$537	\$0	0%
Municipal Parking	\$41	\$0	-\$41	-100%
<b>Subtotal General Services</b>	<b>\$21,067</b>	<b>\$27,914</b>	<b>\$6,847</b>	<b>33%</b>
<b>Engineering Services</b>				
Roads and Related	\$6,787	\$6,914	\$127	2%
Water Services	\$2,067	\$2,067	\$0	0%
Wastewater Services	\$3,964	\$3,964	\$0	0%
<b>Subtotal Engineering Services</b>	<b>\$12,818</b>	<b>\$12,945</b>	<b>\$127</b>	<b>1%</b>
<b>TOTAL DEVELOPMENT CHARGE</b>	<b>\$33,885</b>	<b>\$40,859</b>	<b>\$6,974</b>	<b>21%</b>

**Table 7**  
**Comparison of 2019 and Calculated Non-Residential Development Charge Rates**

Service Category	2019 Rates	Calculated Rates	Difference	Difference	2019 Rates	Calculated Rates	Difference	Difference
	Retail \$/sq.ft.	Retail \$/sq.ft.	\$/sq.ft.	%/unit	Non-Retail \$/sq.ft.	Non-Retail \$/sq.ft.	\$/sq.ft.	%/unit
<b>General Services</b>								
Growth Studies	\$0.91	\$0.96	\$0.05	5%	\$0.62	\$0.66	\$0.04	6%
Library Services	\$0.00	\$0.00	\$0.00	0%	\$0.00	\$0.00	\$0.00	0%
Fire Services	\$0.23	\$0.71	\$0.48	209%	\$0.16	\$0.49	\$0.33	206%
Indoor Recreation	\$0.00	\$0.00	\$0.00	0%	\$0.00	\$0.00	\$0.00	0%
Outdoor Recreation	\$0.00	\$0.00	\$0.00	0%	\$0.00	\$0.00	\$0.00	0%
Public Works	\$0.28	\$0.28	\$0.00	0%	\$0.19	\$0.19	\$0.00	0%
Municipal Parking	\$0.00	\$0.00	\$0.00	0%	\$0.00	\$0.00	\$0.00	0%
<b>Subtotal General Services</b>	<b>\$1.42</b>	<b>\$1.95</b>	<b>\$0.53</b>	<b>37%</b>	<b>\$0.97</b>	<b>\$1.34</b>	<b>\$0.37</b>	<b>38%</b>
<b>Engineering Services</b>								
Roads and Related	\$6.40	\$6.50	\$0.10	2%	\$1.86	\$1.89	\$0.03	2%
Water Services	\$1.23	\$1.23	\$0.00	0%	\$1.29	\$1.29	\$0.00	0%
Wastewater Services	\$1.51	\$1.51	\$0.00	0%	\$0.80	\$0.80	\$0.00	0%
<b>Subtotal Engineering Services</b>	<b>\$9.14</b>	<b>\$9.24</b>	<b>\$0.10</b>	<b>1%</b>	<b>\$3.95</b>	<b>\$3.98</b>	<b>\$0.03</b>	<b>1%</b>
<b>TOTAL DEVELOPMENT CHARGE</b>	<b>\$10.56</b>	<b>\$11.19</b>	<b>\$0.63</b>	<b>6%</b>	<b>\$4.92</b>	<b>\$5.32</b>	<b>\$0.40</b>	<b>8%</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.

### 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 Amendment 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 the 2018 and 2019 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 Amendment Background Study is estimated to ensure Council comprehends the operating impacts of growth. It is important for Council to consider the operating costs when determining 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 to operate, on a cost per square basis, 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 are approved and implemented as outlined in this study, the annual estimated increased operating costs will total \$1.6 million by 2027 to fund the projects in the general services capital program. Increased operating costs for the roads and related infrastructure proposed will add an additional \$13.0 million to the Town’s operating responsibility by 2041. This is unchanged from the 2019 DC Study and is outlined in Table 8. 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 8**  
**Summary of Annual Long Term Operating Cost Impacts**  
**General & Engineering Services (\$000)**

General Services 2018-2027	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Growth Studies	No net additional operating cost impact									
Library Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00
Fire and Emergency Services	\$0.00	\$2.50	\$13.00	\$127.10	\$127.10	\$127.10	\$127.10	\$127.10	\$127.10	\$127.10
Indoor Recreation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$600.00	\$600.00	\$600.00	\$750.00	\$950.00
Outdoor Recreation	\$1.85	\$20.22	\$40.43	\$201.42	\$243.64	\$262.00	\$284.72	\$303.08	\$338.14	\$356.50
Public Works	\$10.39	\$12.39	\$12.39	\$15.04	\$17.84	\$29.68	\$32.08	\$32.48	\$49.88	\$49.88
<b>Total Annual Operating Costs</b>	<b>\$12.24</b>	<b>\$35.11</b>	<b>\$65.82</b>	<b>\$343.56</b>	<b>\$388.58</b>	<b>\$1,168.78</b>	<b>\$1,193.90</b>	<b>\$1,212.66</b>	<b>\$1,415.12</b>	<b>\$1,633.48</b>

Engineering Services 2018-2041	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Roads and Related	\$147.50	\$295.00	\$457.50	\$620.00	\$830.00	\$1,050.00	\$1,280.00	\$1,520.00	\$1,777.50	\$2,642.50	\$3,632.50	\$4,780.00
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>\$147.50</b>	<b>\$295.00</b>	<b>\$457.50</b>	<b>\$620.00</b>	<b>\$830.00</b>	<b>\$1,050.00</b>	<b>\$1,280.00</b>	<b>\$1,520.00</b>	<b>\$1,777.50</b>	<b>\$2,642.50</b>	<b>\$3,632.50</b>	<b>\$4,780.00</b>

Engineering Services 2018-2041	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
Roads and Related	\$3,632.50	\$4,780.00	\$6,092.50	\$7,610.00	\$8,340.00	\$9,130.00	\$9,955.00	\$10,850.00	\$11,785.00	\$12,185.00	\$12,595.00	\$13,015.00
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>\$3,632.50</b>	<b>\$4,780.00</b>	<b>\$6,092.50</b>	<b>\$7,610.00</b>	<b>\$8,340.00</b>	<b>\$9,130.00</b>	<b>\$9,955.00</b>	<b>\$10,850.00</b>	<b>\$11,785.00</b>	<b>\$12,185.00</b>	<b>\$12,595.00</b>	<b>\$13,015.00</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 undertaking a comprehensive update to the Town-wide Asset Management Plan, which will be in place prior to August 1, 2022. The useful life assumptions for all infrastructure included in the DC Background Study is based on the Town's Tangible Capital Asset Policy in conjunction with supporting documentation used for the Asset Management Plan. By 2027, the Town will be required to allocate approximately \$5.0 million in asset management provisions for growth related infrastructure. By 2041, the annual requirements increase by \$8.7 million for the engineering services of roads, water and wastewater. This is shown in Table 9.



**Table 9**  
**Summary of Annual Provisions for Future Replacement**  
**General & Engineering Services (\$000)**

Service Category	Annual Provision in 2027 <sup>1</sup>	Annual Provision in 2041 <sup>1</sup>
<b>General Services</b>		
Growth Studies	\$0.00	\$0.00
Library Services	\$482.88	\$0.00
Fire and Emergency Services	\$27.36	\$0.00
Indoor Recreation	\$840.24	\$0.00
Outdoor Recreation	\$1,130.20	\$0.00
Public Works	\$175.15	\$0.00
<b>Engineering Services</b>		
Roads and Related	\$1,912.68	\$5,900.64
Water Services	\$218.27	\$543.12
Wastewater Services	\$239.00	\$2,250.06
<b>Total Annual Asset Management Provisions</b>	<b>\$5,025.78</b>	<b>\$8,693.83</b>

<sup>1</sup> Provision In last year capital planning period shown. For annual provisions required, see Appendix C.

### 7.3 Long term financial sustainability

The calculated annual provisions identified for operating and asset management costs either have been or will be fully integrated into the Town's Asset Management Plan update. The annual provisions are considered 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 if additional sustainability pressures arise.

# 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 Town-wide and area-specific development charge by-laws. 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.

The amendment does not change the Town's position with respect to area-specific and town-wide development charges.

## 8.2 Updates to the DC by-law

The by-law amendment to be brought forward for Council consideration is in Appendix D.

Proposed amendments to the 2019 Development Charge by-law, 2019-063, are briefly described below:

- Municipal Parking is no longer an eligible service and is proposed to be removed from Schedule "A"
- Additional legislated changes were added regarding timing of payments for rental housing, institutional and non-profit housing developments
- Definitions have been added for the terms "non-profit housing development" and "rental housing"
- DC rates for all developments occurring within 2 years of a Site Plan or Zoning By-law Amendment planning approval, will be determined based on the DC rates in effect on the day of Site Plan or Zoning By-law Amendment application. If the development is not proceeding through these planning approvals, the amount is determined as the earlier date of either the issuance of a building permit or occupancy.
- Schedule "B" has been revised to reflect newly calculated rates



# Appendix A - General Services



Town of East Gwillimbury

## A. General Services

Appendix A details the updated inputs and analysis used to calculate the development charge rates for each of the general service categories included in this amendment background study. The general service categories are discussed in the following order:

Appendix A.1	Growth Studies
Appendix A.2	Library Services
Appendix A.3	Fire and Emergency Services
Appendix A.4	Indoor Recreation
Appendix A.5	Outdoor Recreation

For each service category, the revised capital program and rate calculation has been included. The schedules common throughout this appendix are described below.

### Schedule 1: 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 1 of each subsection identifies the growth related capital projects that are required to service the anticipated development for the ten year planning period (2018-2027). A number of adjustments are 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.

The bottom of Schedule 1 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>
General Government	86%	6%	8%
Library Services	100%	0%	0%
Fire & Emergency Services	86%	6%	8%
Indoor Recreation	100%	0%	0%
Outdoor Recreation	100%	0%	0%

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 is 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.

## Schedule 2: 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 2 shows a revised 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.

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.

## Historic Inventory of Capital Assets

Historic service levels have been amended for Library and Indoor Recreation Services to reflect current costs to replace facilities. Revised summaries have been included.

## A.1 Growth Studies

The Growth Studies service category pertains to growth related studies and undertakings that the Town requires to support growth and facilitate the completion of the capital projects included in this study. The DCA allows for the cost of such studies to be included in the development charge calculation. The Town has included both studies and services to facilitate this amendment background study as well as the development financing services at East Gwillimbury.

**A.1 GROWTH STUDIES  
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 Benefit 2028+	Current Planning Period 2018-2027	Residential	Retail	Non-Retail	
										<b>86%</b>	<b>6%</b>	<b>8%</b>
<b>Growth-Related Studies &amp; Activities</b>												
1 Recovery of negative DC reserve fund balance	2018	\$4,917,855	\$0	\$0	\$4,917,855	\$0	\$0	\$4,917,855	\$4,209,561	\$304,590	\$403,703	
2 Growth-related studies & activities	2018-2027	\$8,360,000	\$320,000	\$1,351,000	\$6,689,000	\$0	\$0	\$6,689,000	\$5,725,618	\$414,287	\$549,095	
<b>Total Growth Related Studies</b>		<b>\$13,277,855</b>	<b>\$320,000</b>	<b>\$1,351,000</b>	<b>\$11,606,855</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,606,855</b>	<b>\$9,935,179</b>	<b>\$718,877</b>	<b>\$952,798</b>	

Maximum Eligible Amount

N/A

<b>Residential Development Charge Calculation</b>	
Residential Share of 2018-2027 Discounted Growth Related Capital Program	\$9,935,179
10 Year Population Growth in New Units	19,017
Development Charge Per Capita	<b>\$522.44</b>
<b>Retail Non-Residential Development Charge Calculation</b>	
Retail Share of 2018-2027 Discounted Growth Related Capital Program	\$718,877
10 Year Growth in Retail Gross Floor Area (Sq.ft.)	688,004
Development Charge Per Square Foot	<b>\$1.04</b>
<b>Non-Retail Non-Residential Development Charge Calculation</b>	
Non-Retail Share of 2018-2027 Discounted Growth Related Capital Program	\$952,798
10 Year Growth in Non-Retail Gross Floor Area (Sq.ft.)	1,311,456
Development Charge Per Square Foot	<b>\$0.73</b>

**A.1 GROWTH STUDIES  
SCHEDULE 2  
PAGE 1**

**Residential Cashflow and Development Charge Calculation**

Year	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	TOTAL
<b>Population Growth in New Units</b>	1,073	1,065	1,181	1,174	1,503	1,573	1,643	1,712	1,841	6,252	19,017
<b>Opening Balance</b>	0.00	-3,987.92	-4,715.37	-6,323.33	-6,036.78	-5,573.21	-5,099.55	-4,541.37	-3,933.87	-3,241.50	
<b>Residential Funding Requirements</b>											
Annual Expenditures (\$000)	4,503.85	1,225.16	2,113.23	294.28	294.28	327.24	294.28	294.28	294.28	294.28	9,935.2
Inflated Annual Expenditures at 2% per annum (\$000)	4,503.85	1,249.66	2,198.61	312.30	318.54	361.30	331.41	338.04	344.80	351.70	10,310.2
<b>Annual Development Charge Revenue</b>											
Development Charge Receipts	516.03	522.43	590.92	599.16	782.41	835.23	889.84	945.76	1,037.36	3,593.32	10,312.5
Interest on Opening Balance <sup>(1)</sup>	0.00	-0.20	-0.24	-0.32	-0.30	-0.28	-0.25	-0.23	-0.20	-0.16	(2.2)
Interest on In-Year Transactions <sup>(1)</sup>	-0.10	-0.02	-0.04	0.00	0.01	0.01	0.01	0.01	0.01	0.04	(0.1)
<b>Total Revenue</b>	515.93	522.21	590.64	598.85	782.11	834.95	889.60	945.54	1,037.17	3,593.20	10,310.2
<b>Closing Balance</b>	-3,987.92	-4,715.37	-6,323.33	-6,036.78	-5,573.21	-5,099.55	-4,541.37	-3,933.87	-3,241.50	0.00	
<b>Growth Studies Adjusted Development Charge:</b>	<b>\$480.92 /capita</b>										
<sup>(1)</sup> Assumes: Interest of 2.5%, Borrowing of 5%											



**A.1 GROWTH STUDIES  
SCHEDULE 2  
PAGE 2**

**Residential Cashflow and Development Charge Calculation**

Year	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	TOTAL
<b>Growth in Sq Ft of Retail GFA</b>	46,268	47,514	48,794	50,109	43,018	43,987	44,978	45,991	47,027	270,319	688,004
<b>Opening Balance</b>	0.00	-281.37	-325.17	-435.42	-406.87	-385.13	-364.56	-339.82	-313.46	-285.41	
<b>Non-Residential Funding Requirements</b>											
Annual Expenditures (\$000)	325.88	88.65	152.91	21.29	21.29	23.68	21.29	21.29	21.29	21.29	718.9
Inflated Annual Expenditures at 2% per annum (\$000)	325.88	90.42	159.08	22.60	23.05	26.14	23.98	24.46	24.95	25.45	746.0
<b>Annual Development Charge Revenue</b>											
Development Charge Receipts	44.52	46.64	48.85	51.17	44.81	46.73	48.74	50.84	53.02	310.86	746.2
Interest on Opening Balance <sup>(1)</sup>	0.00	-0.01	-0.02	-0.02	-0.02	-0.02	-0.02	-0.02	-0.02	-0.01	(0.2)
Interest on In-Year Transactions <sup>(1)</sup>	-0.01	-0.00	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.0)
<b>Total Revenue</b>	44.51	46.62	48.83	51.15	44.79	46.71	48.72	50.82	53.00	310.85	746.0
<b>Closing Balance</b>	-281.37	-325.17	-435.42	-406.87	-385.13	-364.56	-339.82	-313.46	-285.41	0.00	
<b>Growth Studies Adjusted Development Charge:</b>	<b>\$0.96 /sq.ft. of GFA</b>										
<sup>(1)</sup> Assumes: Interest of 2.5%, Borrowing of 5%											

**A.1 GROWTH STUDIES  
SCHEDULE 2  
PAGE 3**

**Residential Cashflow and Development Charge Calculation**

Year	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	TOTAL
<b>Growth in Sq Ft of Non-Retail GFA</b>	80,313	85,214	90,468	100,035	43,593	48,844	50,201	51,597	53,766	707,426	1,311,456
<b>Opening Balance</b>	0.00	-378.73	-441.01	-589.53	-549.18	-548.50	-547.45	-541.80	-534.99	-526.35	
<b>Non-Residential Funding Requirements</b>											
Annual Expenditures (\$000)	431.93	117.49	202.66	28.22	28.22	31.38	28.22	28.22	28.22	28.22	952.8
Inflated Annual Expenditures at 2% per annum (\$000)	431.93	119.84	210.85	29.95	30.55	34.65	31.78	32.42	33.07	33.73	988.8
<b>Annual Development Charge Revenue</b>											
Development Charge Receipts	53.21	57.58	62.36	70.33	31.26	35.73	37.45	39.26	41.73	560.09	989.0
Interest on Opening Balance <sup>(1)</sup>	0.00	-0.02	-0.02	-0.03	-0.03	-0.03	-0.03	-0.03	-0.03	-0.03	(0.2)
Interest on In-Year Transactions <sup>(1)</sup>	-0.01	-0.00	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	(0.0)
<b>Total Revenue</b>	53.20	57.56	62.33	70.30	31.23	35.70	37.43	39.24	41.71	560.07	988.8
<b>Closing Balance</b>	-378.73	-441.01	-589.53	-549.18	-548.50	-547.45	-541.80	-534.99	-526.35	-0.00	
<b>Growth Studies Adjusted Development Charge:</b>	<b>\$0.66 /sq.ft. of GFA</b>										
<sup>(1)</sup> Assumes: Interest of 2.5%, Borrowing of 5%											

## A.2 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.

This amendment background study increases the gross capital cost of the Library program by \$4.5 million due to the adjusted cost estimate for the construction of the Health and Active Living Plaza, and associated borrowing costs.

**A.2 LIBRARY 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 Benefit 2028+	Current Planning Period 2018-2027	Residential	Retail	Non-Retail
									<b>100%</b>	<b>0%</b>	<b>0%</b>
<b>Library Services</b>											
1 Radio frequency identification system	2018	\$82,000	\$0	\$61,500	\$20,500	\$20,500	\$0	\$0	\$0	\$0	\$0
2 New library space	2022-2025	\$11,954,000	\$0	\$0	\$11,954,000	\$4,327,052	\$0	\$7,626,948	\$7,626,948	\$0	\$0
3 New office furniture and equipment	2022-2025	\$300,000			\$300,000			\$300,000	\$300,000	\$0	\$0
4 New library space borrowing costs	2018-2027	\$2,476,274	\$0	\$0	\$2,476,274	\$0	\$0	\$2,476,274	\$2,476,274	\$0	\$0
5 Additional collection materials	2018-2027	\$3,866,200	\$0	\$0	\$3,866,200	\$0	\$2,126,410	\$1,739,790	\$1,739,790	\$0	\$0
6 Remote vending kiosk	2027	\$35,000	\$0	\$0	\$35,000	\$0	\$35,000	\$0	\$0	\$0	\$0
<b>Growth-Related Studies</b>											
7 Library Facilities Study	2021	\$40,000	\$0	\$0	\$40,000	\$0	\$0	\$40,000	\$40,000	\$0	\$0
8 Library Services Master Plan	2020	\$60,000	\$0	\$0	\$60,000	\$0	\$0	\$60,000	\$60,000	\$0	\$0
9 Library Facilities Study	2027	\$40,000	\$0	\$0	\$40,000	\$0	\$40,000	\$0	\$0	\$0	\$0
10 Library Services Master Plan	2026	\$60,000	\$0	\$0	\$60,000	\$0	\$60,000	\$0	\$0	\$0	\$0
<b>Total Library Services</b>		<b>\$18,913,474</b>	<b>\$0</b>	<b>\$61,500</b>	<b>\$18,851,974</b>	<b>\$4,347,552</b>	<b>\$2,261,410</b>	<b>\$12,243,012</b>	<b>\$12,243,012</b>	<b>\$0</b>	<b>\$0</b>

Maximum Eligible Amount

\$10,217,217

<b>Residential Development Charge Calculation</b>	
Residential Share of 2018-2027 Discounted Growth Related Capital Program	\$12,243,012
10-Year Population Growth in New Units	19,017
Development Charge Per Capita	<b>\$643.79</b>

**A.2 LIBRARY SERVICES  
SCHEDULE 2**

**Residential Cashflow and Development Charge Calculation**

Year	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	TOTAL
<b>Population Growth in New Units</b>	<b>1,073</b>	<b>1,065</b>	<b>1,181</b>	<b>1,174</b>	<b>1,503</b>	<b>1,573</b>	<b>1,643</b>	<b>1,712</b>	<b>1,841</b>	<b>6,252</b>	<b>19,017</b>
<b>Opening Balance</b>	0.00	-1,325.22	-2,676.78	-4,042.97	-5,414.68	-6,559.26	-5,992.85	-5,364.45	-4,672.55	-3,874.23	
<b>Residential Funding Requirements</b>											
Annual Expenditures (\$000)	1,699.37	1,699.37	1,759.37	1,739.37	1,699.37	173.98	173.98	173.98	173.98	173.98	9,466.74
Inflated Annual Expenditures at 2% per annum (\$000)	1,699.37	1,733.36	1,830.45	1,845.83	1,839.45	192.09	195.93	199.85	203.84	207.92	9,948.08
Borrowing Costs - Not Inflated (\$000)	247.63	247.63	247.63	247.63	247.63	247.63	247.63	247.63	247.63	247.63	2,476.27
<b>Annual Development Charge Revenue</b>											
Development Charge Receipts	621.81	629.52	712.05	721.99	942.80	1,006.44	1,072.26	1,139.63	1,250.01	4,329.92	12,426.43
Interest on Opening Balance <sup>(1)</sup>	0.00	-0.07	-0.13	-0.20	-0.27	-0.33	-0.30	-0.27	-0.23	-0.19	(2.00)
Interest on In-Year Transactions <sup>(1)</sup>	-0.03	-0.03	-0.03	-0.03	-0.03	0.01	0.01	0.01	0.01	0.05	(0.08)
<b>Total Revenue</b>	<b>621.78</b>	<b>629.42</b>	<b>711.88</b>	<b>721.75</b>	<b>942.50</b>	<b>1,006.12</b>	<b>1,071.96</b>	<b>1,139.37</b>	<b>1,249.79</b>	<b>4,329.78</b>	<b>12,424.36</b>
<b>Closing Balance</b>	-1,325.22	-2,676.78	-4,042.97	-5,414.68	-6,559.26	-5,992.85	-5,364.45	-4,672.55	-3,874.23	0.00	
<b>Library Services Adjusted Development Charge:</b>	<b>\$579.51 /capita</b>										
(1) Assumes: Interest of 2.5%, Borrowing of 5%											

**A.2 LIBRARY SERVICES  
SCHEDULE 3  
PAGE 1**

**Historic Inventory of Capital Assets**

Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Unit Cost	Service Level
<b>Total Population</b>	22,033	22,253	22,476	22,700	22,992	23,289	23,588	23,892	24,200	25,313		
<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	\$700	
Mount Albert Branch	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	\$700	
<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>Total (\$000)</b>	<b>\$9,450.00</b>	<b>\$9,450.00</b>	<b>\$9,450.00</b>	<b>\$9,450.00</b>	<b>\$9,450.00</b>	<b>\$9,450.00</b>	<b>\$9,450.00</b>	<b>\$9,450.00</b>	<b>\$9,450.00</b>	<b>\$9,450.00</b>		
<b>Service Level (\$/capita)</b>	<b>\$428.89</b>	<b>\$424.65</b>	<b>\$420.46</b>	<b>\$416.30</b>	<b>\$411.01</b>	<b>\$405.78</b>	<b>\$400.62</b>	<b>\$395.53</b>	<b>\$390.50</b>	<b>\$373.33</b>		<b>\$406.71</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	\$1,000,000	
Mount Albert Branch	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	\$1,000,000	
<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>Total (\$000)</b>	<b>\$403.00</b>	<b>\$403.00</b>	<b>\$403.00</b>	<b>\$403.00</b>	<b>\$402.00</b>	<b>\$402.00</b>	<b>\$402.00</b>	<b>\$402.00</b>	<b>\$402.00</b>	<b>\$402.00</b>		
<b>Service Level (\$/capita)</b>	<b>\$18.29</b>	<b>\$18.11</b>	<b>\$17.93</b>	<b>\$17.75</b>	<b>\$17.48</b>	<b>\$17.26</b>	<b>\$17.04</b>	<b>\$16.83</b>	<b>\$16.61</b>	<b>\$15.88</b>		<b>\$17.32</b>

**A.2 LIBRARY SERVICES  
SCHEDULE 3  
PAGE 2  
Historic Inventory of Capital Assets**

Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Unit Cost	Service Level
Total Population	22,033	22,253	22,476	22,700	22,992	23,289	23,588	23,892	24,200	25,313		
<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	\$40	
Magazines, Newspapers, Periodicals	102	102	113	116	103	103	84	90	75	75	\$73	
Uncatalogued Print Material	14	14	14	14	14	14	7	7	7	7	\$33	
<b>Audiovisual Materials</b>												
Sound Recordings	1	1	-	-	-	-	-	-	-	-	\$22	
Compact Disc Titles	1,604	1,768	1,873	1,905	2,087	2,087	2,520	1,885	1,678	913	\$22	
Talking Book Titles	1,441	945	1,041	1,098	1,190	1,190	1,666	1,823	1,396	1,856	\$51	
Video VHS	1,286	769	463	368	248	248	-	-	-	-	\$35	
DVDs	1,496	2,189	2,716	3,108	3,624	3,624	4,755	5,041	5,690	6,051	\$35	
Microform - Periodical & Newspaper	8	8	8	8	8	8	8	8	8	8	\$456	
CD ROM Computer Games	68	31	11	11	11	11	11	11	11	11	\$56	
Electronic Database Subscriptions	13	21	37	40	41	41	41	41	29	29	\$1,247	
eBooks, eAudiobooks, eMagazines	8,391	9,158	19,678	19,591	41,041	41,041	92,223	92,223	139,000	139,000	\$39	
Processing & Inventory Control	\$15,500	\$17,000	\$17,500	\$17,500	\$17,500	\$17,500	\$19,500	\$19,500	\$17,550	\$22,000		
<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>Total (\$000)</b>	<b>\$3,066.42</b>	<b>\$2,982.08</b>	<b>\$3,385.62</b>	<b>\$3,397.83</b>	<b>\$4,354.72</b>	<b>\$4,354.72</b>	<b>\$6,208.42</b>	<b>\$6,104.99</b>	<b>\$7,903.51</b>	<b>\$7,893.30</b>		
<b>Service Level (\$/capita)</b>	<b>\$139.17</b>	<b>\$134.01</b>	<b>\$150.64</b>	<b>\$149.68</b>	<b>\$189.40</b>	<b>\$186.99</b>	<b>\$263.20</b>	<b>\$255.52</b>	<b>\$326.59</b>	<b>\$311.83</b>		<b>\$210.70</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		
Mount Albert Branch	\$120,360	\$120,360	\$120,360	\$120,360	\$121,220	\$130,250	\$128,540	\$117,980	\$126,710	\$126,870		
<b>Total (\$000)</b>	<b>\$295.35</b>	<b>\$295.35</b>	<b>\$295.35</b>	<b>\$295.35</b>	<b>\$296.32</b>	<b>\$283.32</b>	<b>\$310.90</b>	<b>\$287.62</b>	<b>\$298.33</b>	<b>\$308.07</b>		
<b>Service Level (\$/capita)</b>	<b>\$13.40</b>	<b>\$13.27</b>	<b>\$13.14</b>	<b>\$13.01</b>	<b>\$12.89</b>	<b>\$12.17</b>	<b>\$13.18</b>	<b>\$12.04</b>	<b>\$12.33</b>	<b>\$12.17</b>		<b>\$12.76</b>

**A.2 LIBRARY SERVICES  
SCHEDULE 3  
PAGE 3  
Historic Inventory of Capital Assets**

Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Unit Cost	Service Level
Total Population	22,033	22,253	22,476	22,700	22,992	23,289	23,588	23,892	24,200	25,313		
<b>Summary of All Assets</b>												
Total Value (\$000)	\$13,214.77	\$13,130.43	\$13,533.97	\$13,546.18	\$14,503.04	\$14,490.04	\$16,371.32	\$16,244.61	\$18,053.84	\$18,053.37		\$15,114.16
Service Level (\$/capita)	\$599.76	\$590.04	\$602.16	\$596.75	\$630.78	\$622.20	\$694.04	\$679.91	\$746.03	\$713.21		\$647.49

<b>Maximum Eligible Recoverable Amount 2018-2027</b>	
Ten-Year Average Service Level 2008-2017	\$647.49
Forecast Population Growth 2018-2027	18,349
Less: Excess Capacity	\$1,663,638
<b>Maximum Eligible Amount For Future DC Funding</b>	<b>\$10,217,217</b>



## A.3 Fire and Emergency Services

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

The construction timing of the Green Lane Fire Station, at a cost of \$5 million, has been advanced to be included within the ten year planning period.

**A.3 FIRE AND EMERGENCY 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 Benefit 2028+	Current Planning Period 2018-2027	Residential	Retail	Non-Retail
									<b>86%</b>	<b>6%</b>	<b>8%</b>
<b>Fire and Emergency Services</b>											
<b>Facilities</b>											
1 Emergency Operations Centre / EVT Bay	2019-2020	\$3,320,000	\$0	\$0	\$3,320,000	\$2,851,603	\$0	\$468,397	\$400,936	\$29,010	\$38,450
2 EOC / EVT Bay - Borrowing Costs	2018-2027	\$973,650	\$0	\$0	\$973,650	\$0	\$0	\$973,650	\$833,420	\$60,304	\$79,926
3 Green Lane Fire Station - land purchase	2022	\$1,000,000	\$0	\$0	\$1,000,000	\$0	\$0	\$1,000,000	\$855,975	\$61,936	\$82,089
4 Green Lane Fire Station - station construction	2027	\$5,000,000	\$0	\$0	\$5,000,000	\$0	\$0	\$5,000,000	\$4,279,876	\$309,678	\$410,446
<b>Vehicles</b>											
5 Additional support vehicle - by-law enforcement	2019	\$60,000	\$0	\$0	\$60,000	\$0	\$0	\$60,000	\$51,359	\$3,716	\$4,925
6 Vehicle for Senior Command Officer	2028	\$65,000	\$0	\$0	\$65,000	\$0	\$65,000	\$0	\$0	\$0	\$0
7 Aerial	2028	\$1,500,000	\$0	\$0	\$1,500,000	\$0	\$1,500,000	\$0	\$0	\$0	\$0
8 Pumper/Tanker	2028	\$650,000	\$0	\$0	\$650,000	\$0	\$650,000	\$0	\$0	\$0	\$0
<b>Furniture and Equipment</b>											
9 Firefighter gear - additional firefighter	2018	\$12,700	\$0	\$0	\$12,700	\$0	\$0	\$12,700	\$10,871	\$787	\$1,043
10 Specialty rescue equipment	2019	\$20,000	\$0	\$0	\$20,000	\$0	\$0	\$20,000	\$17,120	\$1,239	\$1,642
11 Operation support trailer	2019	\$15,000	\$0	\$0	\$15,000	\$0	\$0	\$15,000	\$12,840	\$929	\$1,231
12 Firefighter gear - additional firefighter	2020	\$12,700	\$0	\$0	\$12,700	\$0	\$0	\$12,700	\$10,871	\$787	\$1,043
13 Firefighter gear - additional firefighter	2021	\$12,700	\$0	\$0	\$12,700	\$0	\$0	\$12,700	\$10,871	\$787	\$1,043
14 Firefighter gear - additional firefighter	2022	\$12,700	\$0	\$0	\$12,700	\$0	\$0	\$12,700	\$10,871	\$787	\$1,043
15 New Station furniture & equipment	2028	\$150,000	\$0	\$0	\$150,000	\$0	\$150,000	\$0	\$0	\$0	\$0
16 Base radio and infrastructure	2028	\$10,000	\$0	\$0	\$10,000	\$0	\$10,000	\$0	\$0	\$0	\$0
17 Mobile radios	2028	\$24,000	\$0	\$0	\$24,000	\$0	\$24,000	\$0	\$0	\$0	\$0
18 Portable radios	2028	\$112,500	\$0	\$0	\$112,500	\$0	\$112,500	\$0	\$0	\$0	\$0
<b>Growth-Related Study</b>											
19 Emergency Services Master Plan	2027	\$150,000	\$0	\$0	\$150,000	\$0	\$0	\$150,000	\$128,396	\$9,290	\$12,313
<b>Total Fire Services</b>		<b>\$13,100,950</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,100,950</b>	<b>\$2,851,603</b>	<b>\$2,511,500</b>	<b>\$7,737,847</b>	<b>\$6,623,405</b>	<b>\$479,248</b>	<b>\$635,194</b>

Maximum Eligible Amount

\$14,409,253

<b>Residential Development Charge Calculation</b>	
Residential Share of 2018-2027 Discounted Growth Related Capital Program	\$6,623,405
10 Year Population Growth in New Units	19,017
Development Charge Per Capita	<b>\$348.29</b>
<b>Retail Non-Residential Development Charge Calculation</b>	
Retail Share of 2018-2027 Discounted Growth Related Capital Program	\$479,248
10 Year Growth in Retail Gross Floor Area (Sq.ft.)	688,004
Development Charge Per Square Foot	<b>\$0.70</b>
<b>Non-Retail Non-Residential Development Charge Calculation</b>	
Non-Retail Share of 2018-2027 Discounted Growth Related Capital Program	\$635,194
10 Year Growth in Non-Retail Gross Floor Area (Sq.ft.)	1,311,456
Development Charge Per Square Foot	<b>\$0.48</b>

**A.3 FIRE & EMERGENCY SERVICES  
SCHEDULE 2  
PAGE 1**

**Residential Cashflow and Development Charge Calculation**

Year	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	TOTAL
<b>Population Growth in New Units</b>	<b>1,073</b>	<b>1,065</b>	<b>1,181</b>	<b>1,174</b>	<b>1,503</b>	<b>1,573</b>	<b>1,643</b>	<b>1,712</b>	<b>1,841</b>	<b>6,252</b>	<b>19,017</b>
<b>Opening Balance</b>	0.00	284.36	92.39	431.25	775.95	328.30	857.72	1,427.21	2,037.75	2,715.50	
<b>Residential Funding Requirements</b>											
Annual Expenditures (\$000)	10.87	482.25	10.87	10.87	866.85	0.00	0.00	0.00	0.00	4,408.27	5,790.0
Inflated Annual Expenditures at 2% per annum (\$000)	10.87	491.90	11.31	11.54	938.30	0.00	0.00	0.00	0.00	5,268.29	6,732.2
Borrowing Costs - Not Inflated (\$000)	83.34	83.34	83.34	83.34	83.34	83.34	83.34	83.34	83.34	83.34	833.4
<b>Annual Development Charge Revenue</b>											
Development Charge Receipts	378.57	383.26	433.51	439.56	573.99	612.74	652.81	693.83	761.03	2,636.14	7,565.5
Interest on Opening Balance <sup>(1)</sup>	0.00	0.01	0.00	0.01	0.02	0.01	0.02	0.04	0.05	0.07	0.2
Interest on In-Year Transactions <sup>(1)</sup>	0.00	-0.00	0.00	0.00	-0.01	0.01	0.01	0.01	0.01	-0.07	(0.0)
<b>Total Revenue</b>	<b>378.57</b>	<b>383.27</b>	<b>433.52</b>	<b>439.57</b>	<b>574.00</b>	<b>612.76</b>	<b>652.84</b>	<b>693.87</b>	<b>761.09</b>	<b>2,636.14</b>	<b>7,565.6</b>
<b>Closing Balance</b>	284.36	92.39	431.25	775.95	328.30	857.72	1,427.21	2,037.75	2,715.50	0.00	
<b>Fire &amp; Emergency Services Adjusted Development Charge:</b>	<b>\$352.82 /capita</b>										
(1) Assumes: Interest of 2.5%, Borrowing of 5%											

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

**Residential Cashflow and Development Charge Calculation**

Year	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	TOTAL
Growth in Sq Ft of Retail GFA	46,268	47,514	48,794	50,109	43,018	43,987	44,978	45,991	47,027	270,319	688,004
<b>Opening Balance</b>	0.00	25.85	18.44	47.43	78.10	37.05	65.31	95.03	126.30	159.17	
<b>Non-Residential Funding Requirements</b>											
Annual Expenditures (\$000)	0.79	34.89	0.79	0.79	62.72	0.00	0.00	0.00	0.00	318.97	418.9
Inflated Annual Expenditures at 2% per annum (\$000)	0.79	35.59	0.82	0.83	67.89	0.00	0.00	0.00	0.00	381.20	487.1
Borrowing Costs - Not Inflated (\$000)	6.03	6.03	6.03	6.03	6.03	6.03	6.03	6.03	6.03	6.03	60.3
<b>Annual Development Charge Revenue</b>											
Development Charge Receipts	32.66	34.21	35.84	37.54	32.87	34.28	35.76	37.29	38.90	228.06	547.4
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	32.66	34.21	35.84	37.54	32.87	34.29	35.76	37.30	38.90	228.06	547.4
<b>Closing Balance</b>	25.85	18.44	47.43	78.10	37.05	65.31	95.03	126.30	159.17	0.00	
<b>Fire &amp; Emergency Services Adjusted Development Charge:</b>	<b>\$0.71 /sq.ft. of GFA</b>										
<small>(1) Assumes: Interest of 2.5%, Borrowing of 5%</small>											

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

**Residential Cashflow and Development Charge Calculation**

Year	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	TOTAL
Growth in Sq Ft of Non-Retail GFA	80,313	85,214	90,468	100,035	43,593	48,844	50,201	51,597	53,766	707,426	1,311,456
<b>Opening Balance</b>	0.00	30.00	17.07	53.74	96.24	21.20	39.41	58.90	79.71	102.34	
<b>Non-Residential Funding Requirements</b>											
Annual Expenditures (\$000)	1.04	46.25	1.04	1.04	83.13	0.00	0.00	0.00	0.00	422.76	555.3
Inflated Annual Expenditures at 2% per annum (\$000)	1.04	47.17	1.08	1.11	89.98	0.00	0.00	0.00	0.00	505.24	645.6
Borrowing Costs - Not Inflated (\$000)	7.99	7.99	7.99	7.99	7.99	7.99	7.99	7.99	7.99	7.99	79.9
<b>Annual Development Charge Revenue</b>											
Development Charge Receipts	39.03	42.24	45.74	51.59	22.93	26.21	27.48	28.81	30.62	410.89	725.5
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)
<b>Total Revenue</b>	39.03	42.24	45.75	51.60	22.93	26.21	27.48	28.81	30.62	410.89	725.6
<b>Closing Balance</b>	30.00	17.07	53.74	96.24	21.20	39.41	58.90	79.71	102.34	0.00	
<b>Fire &amp; Emergency Services Adjusted Development Charge:</b>	<b>\$0.49 /sq.ft. of GFA</b>										
<sup>(1)</sup> Assumes: Interest of 2.5%, Borrowing of 5%											

## A. 4 Indoor Recreation

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The Town's Community 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.

This amendment background study increases the gross capital cost of the Indoor Recreation program by \$18.1 million due to the adjusted cost estimate for the construction of the Health and Active Living Plaza, and associated borrowing costs.

**A.4 INDOOR RECREATION  
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 Benefit 2028+	Current Planning Period 2018-2027	Residential	Retail	Non-Retail
<b>Indoor Recreation</b>									<b>100%</b>	<b>0%</b>	<b>0%</b>
<b>Land &amp; Facilities</b>								\$0			
1 Health & Active Living Plaza land purchase	2018	\$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	2022-2025	\$47,816,000	\$0	\$0	\$47,816,000	\$18,661,383	\$0	\$29,154,617	\$29,154,617	\$0	\$0
3 Health & Active Living Plaza borrowing costs	2018-2027	\$9,905,095	\$0	\$0	\$9,905,095	\$0	\$0	\$9,905,095	\$9,905,095	\$0	\$0
4 Health & Active Living Plaza - office furniture and equipment	2022-2025	\$1,200,000			\$1,200,000	\$0	\$0	\$1,200,000	\$1,200,000	\$0	\$0
5 Holland Landing Community Centre expansion	2023-2025	\$10,000,000	\$0	\$0	\$10,000,000	\$0	\$0	\$10,000,000	\$10,000,000	\$0	\$0
6 Sports Complex expansion	2024-2026	\$12,000,000	\$0	\$0	\$12,000,000	\$0	\$0	\$12,000,000	\$12,000,000	\$0	\$0
7 Sports Complex expansion - land purchase	2024-2026	\$2,000,000	\$0	\$0	\$2,000,000	\$0	\$0	\$2,000,000	\$2,000,000	\$0	\$0
8 Mount Albert Community Centre expansion	2025-2027	\$6,000,000	\$0	\$0	\$6,000,000	\$0	\$0	\$6,000,000	\$6,000,000	\$0	\$0
<b>Growth-Related Studies</b>											
9 Community Facilities Master Plan	2018	\$60,000	\$0	\$30,000	\$30,000	\$0	\$0	\$30,000	\$30,000	\$0	\$0
<b>Total Indoor Recreation</b>		<b>\$96,981,095</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$96,951,095</b>	<b>\$18,661,383</b>	<b>\$0</b>	<b>\$78,289,712</b>	<b>\$78,289,712</b>	<b>\$0</b>	<b>\$0</b>
<i>Maximum Eligible Amount</i>									<i>\$75,624,787</i>		

<b>Residential Development Charge Calculation</b>	
Residential Share of 2018-2027 Discounted Growth Related Capital Program	\$78,289,712
10 Year Population Growth in New Units	19,017
Development Charge Per Capita	<b>\$4,116.83</b>

**A.4 INDOOR RECREATION  
SCHEDULE 2  
Residential Cashflow and Development Charge Calculation**

Year	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	TOTAL
Population Growth in New Units	1,073	1,065	1,181	1,174	1,503	1,573	1,643	1,712	1,841	6,252	19,017
<b>Opening Balance</b>	0.00	-10,715.15	-13,465.98	-15,786.87	-18,163.12	-19,194.25	-17,170.69	-20,038.35	-24,935.54	-25,422.77	
<b>Residential Funding Requirements</b>											
Annual Expenditures (\$000)	13,860.92	5,830.92	5,830.92	5,830.92	5,830.92	3,333.33	8,000.00	10,000.00	6,666.67	2,000.00	67,184.62
Inflated Annual Expenditures at 2% per annum (\$000)	13,860.92	5,947.54	6,066.49	6,187.82	6,311.58	3,680.27	9,009.30	11,486.86	7,811.06	2,390.19	72,752.03
Borrowing Costs - Not Inflated (\$000)	990.51	990.51	990.51	990.51	990.51	990.51	990.51	990.51	990.51	990.51	9,905.10
<b>Annual Development Charge Revenue</b>											
Development Charge Receipts	4,136.55	4,187.82	4,736.84	4,802.94	6,271.89	6,695.27	7,133.08	7,581.30	8,315.60	28,804.42	82,665.72
Interest on Opening Balance <sup>(1)</sup>	0.00	-0.54	-0.67	-0.79	-0.91	-0.96	-0.86	-1.00	-1.25	-1.27	(8.24)
Interest on In-Year Transactions <sup>(1)</sup>	-0.27	-0.07	-0.06	-0.06	-0.03	0.03	-0.07	-0.12	-0.01	0.32	(0.34)
Total Revenue	4,136.28	4,187.22	4,736.11	4,802.09	6,270.95	6,694.34	7,132.15	7,580.17	8,314.34	28,803.46	82,657.13
<b>Closing Balance</b>	-10,715.15	-13,465.98	-15,786.87	-18,163.12	-19,194.25	-17,170.69	-20,038.35	-24,935.54	-25,422.77	0.00	
<b>Indoor Recreation Adjusted Development Charge:</b>	<b>\$3,855.13 /capita</b>										
(1) Assumes: Interest of 2.5%, Borrowing of 5%											



**B.4 INDOOR RECREATION  
SCHEDULE 3  
PAGE 1**

**Historical Inventory of Capital Assets**

Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Unit	Service
Residential Population	22,033	22,253	22,476	22,700	22,992	23,289	23,588	23,892	24,200	25,313	Cost	Level

<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	\$700	
Sharon Temperance Hall	2,272	2,272	2,272	2,272	2,272	2,272	2,272	2,272	2,272	2,272	\$700	
Holland Landing Community Centre	15,333	15,333	15,333	15,333	15,333	15,333	15,333	15,333	15,333	15,333	\$700	
Queensville Community Centre	4,009	4,009	4,009	4,009	4,009	4,009	4,009	-	-	-	\$700	
North Union Community Centre	2,860	2,860	2,860	2,860	2,860	2,860	2,860	2,860	2,860	2,860	\$700	
Mount Albert Community Centre	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	\$700	
Ross Family Complex	9,760	9,760	9,760	9,760	9,760	9,760	9,760	9,760	9,760	9,760	\$700	
East Gwillimbury Sports Complex	65,379	65,379	65,379	71,379	71,379	71,379	71,379	71,379	67,779	67,779	\$700	
Mount Albert Lions Hall	5,588	5,589	5,590	5,591	5,592	5,593	5,594	5,595	5,596	5,597	\$700	
Newmarket Pool	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	\$700	
Phoebe Gilman Community Space	-	-	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	\$700	
<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>Total (\$000)</b>	<b>\$84,924.7</b>	<b>\$84,925.4</b>	<b>\$86,396.1</b>	<b>\$90,596.8</b>	<b>\$90,597.5</b>	<b>\$90,598.2</b>	<b>\$90,598.9</b>	<b>\$87,793.3</b>	<b>\$85,274.0</b>	<b>\$85,274.7</b>		
<b>Service Level (\$ / capita)</b>	<b>\$3,854.4</b>	<b>\$3,816.3</b>	<b>\$3,844.0</b>	<b>\$3,991.0</b>	<b>\$3,940.3</b>	<b>\$3,890.3</b>	<b>\$3,840.8</b>	<b>\$3,674.5</b>	<b>\$3,523.7</b>	<b>\$3,368.8</b>		<b>\$3,774.4</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	\$1,000,000	
Sharon Temperance Hall	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	\$1,000,000	
Holland Landing Community Centre	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	\$1,000,000	
Queensville Community Centre	0.79	0.79	0.79	0.79	0.79	0.79	0.79	-	-	-	\$1,000,000	
North Union Community Centre	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	\$1,000,000	
Mount Albert Community Centre	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	\$1,000,000	
Ross Family Complex	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	\$1,000,000	
East Gwillimbury Sports Complex	2.13	2.13	2.13	2.13	2.13	2.13	2.13	2.13	2.13	2.13	\$1,000,000	
Mount Albert Lions Hall	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	\$1,000,000	
<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>Total (\$000)</b>	<b>\$6,392.0</b>	<b>\$6,392.0</b>	<b>\$6,392.0</b>	<b>\$6,392.0</b>	<b>\$6,392.0</b>	<b>\$6,392.0</b>	<b>\$6,392.0</b>	<b>\$5,602.0</b>	<b>\$5,602.0</b>	<b>\$5,602.0</b>		
<b>Service Level (\$ / capita)</b>	<b>\$290.1</b>	<b>\$287.2</b>	<b>\$284.4</b>	<b>\$281.6</b>	<b>\$278.0</b>	<b>\$274.5</b>	<b>\$271.0</b>	<b>\$234.5</b>	<b>\$231.5</b>	<b>\$221.3</b>		<b>\$265.4</b>

**B.4 INDOOR RECREATION  
SCHEDULE 3  
PAGE 2**

**Historical Inventory of Capital Assets**

Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Unit Cost	Service Level
Residential Population	22,033	22,253	22,476	22,700	22,992	23,289	23,588	23,892	24,200	25,313		

Fixtures, Furniture and Equipment (total value)											\$/sq.ft.	\$/capita
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	\$10	
Sharon Temperance Hall	\$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	\$10	
Queensville Community Centre	\$40,090	\$40,090	\$40,090	\$40,090	\$40,090	\$40,090	\$40,090	\$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	\$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	\$10	
Ross Family Complex	\$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	\$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	\$10	
Phoebe Gilman Community Space	\$0	\$0	\$21,000	\$21,000	\$21,000	\$21,000	\$21,000	\$21,000	\$21,000	\$21,000	\$10	
<b>Total (\$000)</b>	<b>\$1,822.00</b>	<b>\$1,822.01</b>	<b>\$1,843.02</b>	<b>\$1,963.03</b>	<b>\$1,963.04</b>	<b>\$1,963.05</b>	<b>\$1,963.06</b>	<b>\$1,922.98</b>	<b>\$1,850.99</b>	<b>\$1,851.00</b>		
<b>Service Level (\$ / capita)</b>	<b>\$82.69</b>	<b>\$81.88</b>	<b>\$82.00</b>	<b>\$86.48</b>	<b>\$85.38</b>	<b>\$84.29</b>	<b>\$83.22</b>	<b>\$80.49</b>	<b>\$76.49</b>	<b>\$73.12</b>		<b>\$81.60</b>

Summary of All Assets											\$/capita	
<b>Total (\$000)</b>	<b>\$93,138.70</b>	<b>\$93,139.41</b>	<b>\$94,631.12</b>	<b>\$98,951.83</b>	<b>\$98,952.54</b>	<b>\$98,953.25</b>	<b>\$98,953.96</b>	<b>\$95,318.28</b>	<b>\$92,726.99</b>	<b>\$92,727.70</b>		<b>\$96,294.48</b>
<b>Service Level (\$/capita)</b>	<b>\$4,227.15</b>	<b>\$4,185.40</b>	<b>\$4,210.39</b>	<b>\$4,359.11</b>	<b>\$4,303.71</b>	<b>\$4,249.02</b>	<b>\$4,195.02</b>	<b>\$3,989.50</b>	<b>\$3,831.69</b>	<b>\$3,663.27</b>		<b>\$4,121.43</b>

<b>Maximum Eligible Recoverable Amount 2018-2027</b>	
Ten-Year Average Service Level 2008-2017	\$4,121.43
Forecast Population Growth 2018-2027	18,349
Less: Excess Capacity	\$0
<b>Maximum Eligible Amount For Future DC Funding</b>	<b>\$75,624,787</b>

## A.5 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.

This amendment background study increases the gross capital cost of the Outdoor Recreation program by \$1.3 million due to the adjusted cost estimate for the construction of the Health and Active Living Plaza.

**A.5 OUTDOOR RECREATION  
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 Benefit 2028+	Current Planning Period 2018-2027	Residential	Retail	Non-Retail
<b>Park Facilities</b>									<b>100%</b>	<b>0%</b>	<b>0%</b>
<b>Facilities</b>											
1 Parks Share of Operations Centre	2019-2020	\$4,150,000	\$0	\$0	\$4,150,000	\$0	\$0	\$4,150,000	\$4,150,000	\$0	\$0
2 Parks Share of Operations Centre - Borrowing Costs	2018-2027	\$1,217,060	\$0	\$0	\$1,217,060	\$0	\$0	\$1,217,060	\$1,217,060	\$0	\$0
<b>Parks, Trails &amp; Amenities</b>											
3 Neighborhood park development (69.59 acres)	2018-2027	\$20,459,460	\$0	\$0	\$20,459,460	\$3,914,432	\$3,992,520	\$12,552,508	\$12,552,508	\$0	\$0
4 Town-wide park development											
Health & Active Living Plaza (7.86 acres)	2022	\$5,500,000	\$0	\$0	\$5,500,000	\$0	\$0	\$5,500,000	\$5,500,000	\$0	\$0
Civic Centre Precinct (5.3 acres)	2025	\$2,862,000	\$0	\$0	\$2,862,000	\$0	\$0	\$2,862,000	\$2,862,000	\$0	\$0
5 Trail heads (49)	2018-2027	\$762,000	\$0	\$0	\$762,000	\$0	\$248,900	\$513,100	\$513,100	\$0	\$0
6 1.8m bridge (6)	2018-2027	\$643,600	\$0	\$0	\$643,600	\$0	\$321,800	\$321,800	\$321,800	\$0	\$0
7 3m bridge (7)	2018-2027	\$901,000	\$0	\$0	\$901,000	\$0	\$386,200	\$514,800	\$514,800	\$0	\$0
8 Trail network development (13,513 lin.m.)	2018-2027	\$10,713,512	\$0	\$0	\$10,713,512	\$0	\$2,091,000	\$8,622,512	\$8,622,512	\$0	\$0
9 Parks operation vehicles	2018-2027	\$2,000,000	\$0	\$0	\$2,000,000	\$0	\$0	\$2,000,000	\$2,000,000	\$0	\$0
10 Downtown revitalization & streetscaping	2018-2027	\$3,218,000	\$0	\$0	\$3,218,000	\$0	\$1,930,800	\$1,287,200	\$1,287,200	\$0	\$0
11 Mackenzie pedestrian bridge	2018-2027	\$3,218,000	\$0	\$1,609,000	\$1,609,000	\$0	\$1,609,000	\$0	\$0	\$0	\$0
12 Growth-related improvements to parks	2018-2027	\$10,800,000	\$0	\$0	\$10,800,000	\$0	\$10,800,000	\$0	\$0	\$0	\$0
<b>Growth-Related Studies</b>											
13 Active Transportation and Trails Master Plan	2019	\$50,000	\$0	\$0	\$50,000	\$0	\$50,000	\$0	\$0	\$0	\$0
14 CPRC - Design Standards Review	2020	\$35,000	\$0	\$17,500	\$17,500	\$0	\$17,500	\$0	\$0	\$0	\$0
15 CPRC Master Plan	2020	\$80,000	\$0	\$40,000	\$40,000	\$0	\$40,000	\$0	\$0	\$0	\$0
16 CPRC Master Plan	2026	\$100,000	\$0	\$50,000	\$50,000	\$0	\$50,000	\$0	\$0	\$0	\$0
17 Active Transportation and Trails Master Plan	2022	\$80,000	\$0	\$0	\$80,000	\$0	\$80,000	\$0	\$0	\$0	\$0
18 Parks Maintenance Standard Manual review	2024	\$50,000	\$0	\$0	\$50,000	\$0	\$50,000	\$0	\$0	\$0	\$0
19 Active Transportation and Trails Master Plan	2027	\$100,000	\$0	\$0	\$100,000	\$0	\$100,000	\$0	\$0	\$0	\$0
<b>Outstanding Credits</b>											
20 Total outstanding credit agreements	2018	\$2,373,653	\$0	\$0	\$2,373,653	\$0	\$0	\$2,373,653	\$2,373,653	\$0	\$0
		<b>\$69,313,285</b>	<b>\$0</b>	<b>\$1,716,500</b>	<b>\$67,596,785</b>	<b>\$3,914,432</b>	<b>\$21,767,720</b>	<b>\$41,914,634</b>	<b>\$41,914,634</b>	<b>\$0</b>	<b>\$0</b>

Maximum Eligible Amount

\$36,720,878

<b>Residential Development Charge Calculation</b>	
Residential Share of 2018-2027 Discounted Growth Related Capital Program	\$41,914,634
10 Year Population Growth in New Units	19,017
Development Charge Per Capita	<b>\$2,204.06</b>

**A.5 OUTDOOR RECREATION  
SCHEDULE 2  
Residential Cashflow and Development Charge Calculation**

Year	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	TOTAL
<b>Population Growth in New Units</b>	1,073	1,065	1,181	1,174	1,503	1,573	1,643	1,712	1,841	6,252	19,017
<b>Opening Balance</b>	0.00	-10,306.55	-23,445.32	-21,677.02	-23,938.16	-22,133.29	-19,462.56	-16,592.55	-16,477.31	-13,064.61	
<b>Residential Funding Requirements</b>											
Annual Expenditures (\$000)	12,134.74	14,696.60	328.72	4,148.68	950.72	328.72	328.72	2,904.52	328.72	328.72	36,478.9
Inflated Annual Expenditures at 2% per annum (\$000)	12,134.74	14,990.54	342.00	4,402.61	1,029.09	362.93	370.19	3,336.38	385.15	392.85	37,746.5
Borrowing Costs - Not Inflated (\$000)	121.71	121.71	121.71	121.71	121.71	121.71	121.71	121.71	121.71	121.71	1,217.1
<b>Annual Development Charge Revenue</b>											
Development Charge Receipts	1,950.15	1,974.32	2,233.15	2,264.32	2,956.84	3,156.44	3,362.85	3,574.15	3,920.34	13,579.66	38,972.2
Interest on Opening Balance <sup>(1)</sup>	0.00	-0.52	-1.17	-1.08	-1.20	-1.11	-0.97	-0.83	-0.82	-0.65	(8.4)
Interest on In-Year Transactions <sup>(1)</sup>	-0.26	-0.33	0.02	-0.06	0.02	0.03	0.04	0.00	0.04	0.16	(0.3)
<b>Total Revenue</b>	1,949.89	1,973.48	2,232.00	2,263.17	2,955.67	3,155.37	3,361.91	3,573.33	3,919.56	13,579.17	38,963.5
<b>Closing Balance</b>	-10,306.55	-23,445.32	-21,677.02	-23,938.16	-22,133.29	-19,462.56	-16,592.55	-16,477.31	-13,064.61	0.00	
<b>Outdoor Recreation Adjusted Development Charge:</b>	<b>\$1,817.47 /capita</b>										
<sup>(1)</sup> Assumes: Interest of 2.5%, Borrowing of 5%											



# Appendix B – Roads and Related Services



## B. Roads and Related Services

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The Town's Community Infrastructure and Environmental Services 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) rate for the Roads and Related category that has been adjusted as part of this amendment.

This amendment background study increases the capital program by \$1.5 million, due to the inclusion of a promenade roadway to support the Health and Active Living Plaza.

As allowed under the Development Charges Act, the engineering services capital programs are based on servicing needs from 2018-2041 to match the planning period used in the ongoing Master Plans.

**B. ROADS AND RELATED SERVICES  
SCHEDULE 1  
PAGE 1  
Development Charge Capital Program**

Project Description			Road Classification	Timing	Estimated Project Cost	LESS:		Total DC Eligible Cost	CAPITAL PROGRAM FUNDING			COST ALLOCATION			
Road	To	From				Alternative Funding Sources	BTE \$		Existing Reserve Fund Balance	Post Period 2041+	Current Planning Period 2018-2041	Residential	Retail	Non-Retail	
													77%	14%	9%
<b>Roads and Related</b>															
<b>Facilities</b>															
1	Roads-Related Share of Operations Centre			2019-2020	\$4,150,000	\$0	\$0	\$4,150,000	\$0	\$0	\$4,150,000	\$3,198,622	\$593,212	\$358,166	
2	Roads-Related Share of Operations Centre - Borrowing Costs			2018-2027	\$1,217,060	\$0	\$0	\$1,217,060	\$0	\$0	\$1,217,060	\$938,052	\$173,970	\$105,038	
3	Roads-Related Share of Health & Active Living Plaza			2018-2025	\$1,500,000	\$0	\$0	\$1,500,000	\$0	\$0	\$1,500,000	\$1,156,128	\$214,414	\$129,458	
<b>ROAD PROJECTS</b>															
<b>Sharon</b>															
4	Colonel Waying Boulevard Missing Link	180m south of Mount Albert Road	430m south of Mount Albert Road	Major Collector	2025-2031	\$4,315,003	\$0	\$0	\$4,315,003	\$0	\$0	\$4,315,003	\$3,325,799	\$616,798	\$372,407
5	Highway 404 Midblock Crossing	Harry Walker Parkway Extension	Woodbine Avenue	Major Collector	Post 2031	\$8,489,583	\$0	\$0	\$8,489,583	\$0	\$0	\$8,489,583	\$6,543,366	\$1,213,524	\$732,694
6	Murrell Boulevard Extension	Doane Road	Mount Albert Road	Major Collector	2025-2031	\$6,534,875	\$0	\$0	\$6,534,875	\$0	\$0	\$6,534,875	\$5,036,770	\$934,113	\$563,993
7	Sharon East Employment Collector	Doane Road	Mount Albert Road	Major Collector	2025-2031	\$10,359,000	\$0	\$0	\$10,359,000	\$0	\$0	\$10,359,000	\$7,984,223	\$1,480,744	\$894,034
8	Silk Twist Drive East	Murell Boulevard Extension	Sharon East Employment Collector	Major Collector	2025-2031	\$9,137,287	\$0	\$0	\$9,137,287	\$0	\$0	\$9,137,287	\$7,042,584	\$1,306,109	\$788,594
9	Silk Twist Drive West	2nd Concession	Murell Boulevard	Major Collector	Post 2031	\$4,786,614	\$0	\$0	\$4,786,614	\$0	\$0	\$4,786,614	\$3,689,293	\$684,212	\$413,109
10	Judah Doane Way Extension	Judah Doane Way	Leslie Street	Major Collector	2019-2024	\$1,948,649	\$0	\$0	\$1,948,649	\$1,948,649	\$0	\$0	\$0	\$0	\$0
<b>Green Lane West</b>															
11	Murell Boulevard Widening	East-West Collector	Green Lane	Major Collector	2025-2031	\$1,873,730	\$0	\$0	\$1,873,730	\$0	\$0	\$1,873,730	\$1,444,181	\$267,836	\$161,712
12	Woodspring Avenue Extension	Highway 11	East-West Collector	Major Collector	Post 2031	\$5,216,335	\$0	\$0	\$5,216,335	\$0	\$0	\$5,216,335	\$4,020,502	\$745,637	\$450,196
13	Woodspring Avenue Extension	East-West Collector	Green Lane	Major Collector	2025-2031	\$1,940,795	\$0	\$0	\$1,940,795	\$0	\$0	\$1,940,795	\$1,495,872	\$277,423	\$167,500
14	East-West Collector + Structure	Bathurst Street	Harry Walker Parkway	Major Collector	2025-2031	\$56,286,039	\$0	\$0	\$56,286,039	\$0	\$0	\$56,286,039	\$43,382,592	\$8,045,679	\$4,857,768
<b>Holland Landing</b>															
15	Centennial Avenue Extension (Level Crossing)	Toll Road	Holland Landing Road	Minor Collector	2025-2031	\$317,414	\$0	\$0	\$317,414	\$0	\$0	\$317,414	\$244,648	\$45,372	\$27,394
<b>Queensville</b>															
16	North Queensville Ring Road (East Portion)	Leslie Street	Queensville Sideroad	Major Collector	Post 2031	\$6,668,921	\$0	\$0	\$6,668,921	\$0	\$0	\$6,668,921	\$5,140,086	\$953,274	\$575,561
17	North Queensville Ring Road Extension / Street C	Queensville Sideroad	Doane Road	Major Collector	Post 2031	\$8,088,330	\$0	\$0	\$8,088,330	\$0	\$0	\$8,088,330	\$6,234,098	\$1,156,168	\$698,064
18	New North-South Frontage Road (East of Hwy 404) / Street L	Queensville Sideroad	Doane Road	Minor Collector	Post 2031	\$7,730,606	\$0	\$0	\$7,730,606	\$0	\$0	\$7,730,606	\$5,958,382	\$1,105,034	\$667,190
<b>Mount Albert</b>															
19	Centre Street	King Street and King Street East	Mount Albert Road	Local Road	2019-2024	\$4,610,628	\$0	\$1,844,251	\$2,766,377	\$2,041,684	\$0	\$724,693	\$558,559	\$103,590	\$62,545
<b>Rural Roads</b>															
20	Centre Street	Queensville Sideroad	King Street and King Street East	Major Collector	2019-2024	\$5,519,696	\$0	\$4,139,772	\$1,379,924	\$0	\$0	\$1,379,924	\$1,063,580	\$197,250	\$119,094
21	Centre Street	Mount Albert Road	Davis Drive	Major Collector	2025-2031	\$5,929,210	\$0	\$4,446,907	\$1,482,302	\$0	\$0	\$1,482,302	\$1,142,488	\$211,884	\$127,930
22	Doane Road	Woodbine Avenue	McCowan Road	Major Collector	2025-2031	\$11,834,872	\$0	\$8,876,154	\$2,958,718	\$0	\$0	\$2,958,718	\$2,280,439	\$422,927	\$255,352
23	Doane Road	Centre Street	York Durham Line	Major Collector	2019-2024	\$2,181,389	\$0	\$2,181,389	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Herald Road	Woodbine Avenue	Hwy 48	Major Collector	2025-2031	\$18,270,919	\$0	\$13,703,190	\$4,567,730	\$0	\$0	\$4,567,730	\$3,520,588	\$652,924	\$394,218
25	Queensville Sideroad	Woodbine Avenue	York Durham Line	Major Collector	2019-2024	\$19,740,812	\$0	\$14,805,609	\$4,935,203	\$0	\$0	\$4,935,203	\$3,803,819	\$705,451	\$425,933
<b>Miscellaneous Locations</b>															
26	Capacity Improvement to Existing Roads			2018-2026	\$6,272,900	\$0	\$627,290	\$5,645,610	\$0	\$0	\$5,645,610	\$4,351,367	\$806,999	\$487,245	
27	Capacity Improvement to Existing Bridges & Culverts			2018-2026	\$99,300	\$0	\$9,930	\$89,370	\$0	\$0	\$89,370	\$68,882	\$12,775	\$7,713	
<b>INTERSECTION IMPROVEMENTS</b>															
28	Queensville Side Road / Centre Street			2019-2024	\$385,177	\$0	\$38,518	\$346,660	\$0	\$0	\$346,660	\$267,189	\$49,552	\$29,918	
29	Queensville Side Road / Kennedy Road			2019-2024	\$385,177	\$0	\$38,518	\$346,660	\$0	\$0	\$346,660	\$267,189	\$49,552	\$29,918	
30	Queensville Side Road / Warden Avenue			2019-2024	\$385,177	\$0	\$38,518	\$346,660	\$0	\$0	\$346,660	\$267,189	\$49,552	\$29,918	
31	Doane Road / Warden Avenue			2019-2024	\$385,177	\$0	\$38,518	\$346,660	\$0	\$0	\$346,660	\$267,189	\$49,552	\$29,918	
32	Roundabout at East-West Collector and Murrell			2019-2024	\$556,250	\$0	\$55,625	\$500,625	\$0	\$0	\$500,625	\$385,858	\$71,561	\$43,206	
33	Herald Road / Centre Street			2019-2024	\$385,177	\$0	\$38,518	\$346,660	\$0	\$0	\$346,660	\$267,189	\$49,552	\$29,918	



**B. ROADS AND RELATED SERVICES  
SCHEDULE 1  
PAGE 2  
Development Charge Capital Program**

Project Description			Road Classification	Timing	Estimated Project Cost	LESS:		Total DC Eligible Cost	CAPITAL PROGRAM FUNDING			COST ALLOCATION			
Road	To	From				Alternative Funding Sources	BTE \$		Existing Reserve Fund Balance	Post Period 2041+	Current Planning Period 2018-2041	Residential	Retail	Non-Retail	
													<b>77%</b>	<b>14%</b>	<b>9%</b>
<b>SIDEWALKS</b>															
<b>Regional Roads</b>															
34	2nd Concession Road	Mount Albert Road	Green Lane	2025-2031	\$975,375	\$0	\$487,688	\$487,688	\$0	\$0	\$487,688	\$375,886	\$69,711	\$42,090	
35	2nd Concession Road	Queensville Sideroad	Mount Albert Road	2025-2031	\$721,778	\$0	\$72,178	\$649,600	\$0	\$0	\$649,600	\$500,680	\$92,856	\$56,064	
36	Holland Landing Road	Bathurst Street	Yonge Street	2019-2024	\$565,718	\$0	\$282,859	\$282,859	\$0	\$0	\$282,859	\$218,014	\$40,433	\$24,412	
37	Mount Albert Road (north side)	Yonge Street	2nd Concession Road	2019-2024	\$390,150	\$0	\$78,030	\$312,120	\$0	\$0	\$312,120	\$240,567	\$44,615	\$26,938	
38	Mount Albert Road (south side)	335m west of 2nd Concession Road	2nd Concession Road	2019-2024	\$65,350	\$0	\$32,675	\$32,675	\$0	\$0	\$32,675	\$25,184	\$4,671	\$2,820	
39	Mount Albert Road (south side)	Charles Street	Sports Complex	2019-2024	\$214,583	\$0	\$42,917	\$171,666	\$0	\$0	\$171,666	\$132,312	\$24,538	\$14,816	
40	Mount Albert Road (north side)	Conn Drive / Howard Avenue	Sports Complex	2019-2024	\$136,553	\$0	\$27,311	\$109,242	\$0	\$0	\$109,242	\$84,199	\$15,615	\$9,428	
41	Queensville Sideroad	North Queensville Ring Road	Woodbine Avenue	Post 2031	\$663,255	\$0	\$132,651	\$530,604	\$0	\$0	\$530,604	\$408,964	\$75,846	\$45,794	
42	Yonge Street (west side)	Mount Albert Road	Holland Landing Road	2019-2024	\$97,538	\$0	\$48,769	\$48,769	\$0	\$0	\$48,769	\$37,589	\$6,971	\$4,209	
43	Woodbine Avenue (west side)	Queensville Sideroad	Davis Drive	Post 2031	\$1,619,123	\$0	\$161,912	\$1,457,210	\$0	\$0	\$1,457,210	\$1,123,148	\$208,298	\$125,765	
44	Highway 11 (east side)	Bathurst Street	East-West Collector	2025-2031	\$760,793	\$0	\$152,159	\$608,634	\$0	\$0	\$608,634	\$469,106	\$87,000	\$52,528	
<b>Sharon</b>															
45	Colonel Waying Boulevard Missing Link	180m south of Mount Albert Road	430m south of Mount Albert Road	2025-2031	\$117,045	\$0	\$23,409	\$93,636	\$0	\$0	\$93,636	\$72,170	\$13,385	\$8,081	
46	Murrell Boulevard Extension	Doane Road	Mount Albert Road	2025-2031	\$643,748	\$0	\$128,750	\$514,998	\$0	\$0	\$514,998	\$396,936	\$73,615	\$44,447	
47	Sharon East Employment Collector	Doane Road	Mount Albert Road	2025-2031	\$858,330	\$0	\$171,666	\$686,664	\$0	\$0	\$686,664	\$529,248	\$98,154	\$59,263	
48	Silk Twist Drive East	Murell Boulevard Extension	Sharon East Employment Collector	2025-2031	\$905,148	\$0	\$181,030	\$724,118	\$0	\$0	\$724,118	\$558,116	\$103,507	\$62,495	
49	Silk Twist Drive West	2nd Concession	Murell Boulevard	Post 2031	\$468,180	\$0	\$93,636	\$374,544	\$0	\$0	\$374,544	\$288,681	\$53,538	\$32,325	
50	Judah Doane Way Extension (Costs included in roadwork above - #9)	Judah Doane Way	Leslie Street	2019-2024	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Green Lane West</b>															
51	Murrell Boulevard Widening	East-West Collector	Green Lane	2025-2031	\$312,120	\$0	\$62,424	\$249,696	\$0	\$0	\$249,696	\$192,454	\$35,692	\$21,550	
52	Woodspring Avenue Extension	Highway 11	East-West Collector	Post 2031	\$585,225	\$0	\$117,045	\$468,180	\$0	\$0	\$468,180	\$360,851	\$66,923	\$40,406	
53	Woodspring Avenue Extension	East-West Collector	Green Lane	2025-2031	\$312,120	\$0	\$62,424	\$249,696	\$0	\$0	\$249,696	\$192,454	\$35,692	\$21,550	
<b>Holland Landing</b>															
54	Centennial Avenue Extension (Level Crossing)	Toll Road	Holland Landing Road	2019-2024	\$39,015	\$0	\$19,508	\$19,508	\$0	\$0	\$19,508	\$15,035	\$2,788	\$1,684	
<b>Queensville</b>															
55	North Queensville Ring Road (East Portion)	Leslie Street	Queensville Sideroad	Post 2031	\$487,688	\$0	\$97,538	\$390,150	\$0	\$0	\$390,150	\$300,709	\$55,769	\$33,672	
56	Queensville Sideroad Widening Ph II: Leslie St to Bathurst St			2018-2026	\$4,229,100	\$0	\$1,014,984	\$3,214,116	\$0	\$0	\$3,214,116	\$2,477,287	\$459,434	\$277,394	
57	North Queensville Ring Road Extension / Street C	Queensville Sideroad	Doane Road	Post 2031	\$799,808	\$0	\$159,962	\$639,846	\$0	\$0	\$639,846	\$493,163	\$91,461	\$55,222	
58	Street L	Queensville Sideroad	Doane Road	Post 2031	\$803,709	\$0	\$160,742	\$642,967	\$0	\$0	\$642,967	\$495,568	\$91,907	\$55,491	
<b>Mount Albert</b>															
59	Centre Street	King Street and King Street East	Mount Albert Road	2019-2024	\$429,165	\$0	\$214,583	\$214,583	\$0	\$0	\$214,583	\$165,390	\$30,673	\$18,520	
<b>Miscellaneous Locations</b>															
60	Miscellaneous Rural Sidewalks			2018-2026	\$63,400	\$0	\$15,216	\$48,184	\$0	\$0	\$48,184	\$37,138	\$6,888	\$4,159	
61	Leslie Street Sidewalk Improvements			2018-2026	\$786,600	\$0	\$188,784	\$597,816	\$0	\$0	\$597,816	\$460,768	\$85,453	\$51,595	
62	Woodbine Avenue Sidewalk Improvements			2026-2031	\$4,976,100	\$0	\$1,194,264	\$3,781,836	\$0	\$0	\$3,781,836	\$2,914,859	\$540,586	\$326,391	
63	Green Lane Sidewalk Improvements			2018-2026	\$3,482,800	\$0	\$835,872	\$2,646,928	\$0	\$0	\$2,646,928	\$2,040,126	\$378,359	\$228,443	
64	Miscellaneous Locations in Sharon Area			2018-2026	\$63,400	\$0	\$15,216	\$48,184	\$0	\$0	\$48,184	\$37,138	\$6,888	\$4,159	
65	Miscellaneous Locations in Holland Landing Area			2018-2026	\$96,300	\$0	\$23,112	\$73,188	\$0	\$0	\$73,188	\$56,410	\$10,462	\$6,316	
66	Miscellaneous Locations in Mount Albert Area			2018-2026	\$47,600	\$0	\$11,424	\$36,176	\$0	\$0	\$36,176	\$27,883	\$5,171	\$3,122	

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Project Description				Road Classification	Timing	Estimated Project Cost	LESS:		Total DC Eligible Cost	CAPITAL PROGRAM FUNDING			COST ALLOCATION		
Road	To	From	Alternative Funding Sources				BTE \$	Existing Reserve Fund Balance		Post Period 2041+	Current Planning Period 2018-2041	Residential	Retail	Non-Retail	
<b>CYCLING</b>															
<b>Regional Roads</b>															
67	2nd Concession Road	Queensville Sideroad	Mount Albert		2025-2031	\$721,778	\$0	\$72,178	\$649,600	\$0	\$0	\$649,600	\$500,680	\$92,856	\$56,064
68	Highway 11	Bathurst Street	East-West Collector		2025-2031	\$159,962	\$0	\$79,981	\$79,981	\$0	\$0	\$79,981	\$61,645	\$11,433	\$6,903
69	Mount Albert Road	Yonge Street	2nd Concession Road		2019-2024	\$78,030	\$0	\$39,015	\$39,015	\$0	\$0	\$39,015	\$30,071	\$5,577	\$3,367
70	Mount Albert Road	2nd Concession Road	Leslie Street		2019-2024	\$390,150	\$0	\$78,030	\$312,120	\$0	\$0	\$312,120	\$240,567	\$44,615	\$26,938
71	Mount Albert Road	Woodbine Avenue	King Street		Post 2031	\$1,842,501	\$0	\$184,250	\$1,658,251	\$0	\$0	\$1,658,251	\$1,278,100	\$237,035	\$143,115
<b>Sharon</b>															
72	Colonel Wayling Boulevard	Northern Terminus	Leslie Street		2019-2024	\$93,636	\$0	\$18,727	\$74,909	\$0	\$0	\$74,909	\$57,736	\$10,708	\$6,465
73	Colonel Wayling Boulevard Missing Link	180m south of Mount Albert Road	430m south of Mount Albert Road		2025-2031	\$11,705	\$0	\$2,341	\$9,364	\$0	\$0	\$9,364	\$7,217	\$1,338	\$808
74	Murrell Boulevard Extension	Doane Road	Mount Albert Road		2025-2031	\$64,375	\$0	\$12,875	\$51,500	\$0	\$0	\$51,500	\$39,694	\$7,362	\$4,445
75	Sharon East Employment Collector	Doane Road	Mount Albert Road		2025-2031	\$85,833	\$0	\$17,167	\$68,666	\$0	\$0	\$68,666	\$52,925	\$9,815	\$5,926
76	Silk Twist Drive East	Murell Boulevard Extension	Sharon East Employment Collector		2025-2031	\$90,515	\$0	\$18,103	\$72,412	\$0	\$0	\$72,412	\$55,812	\$10,351	\$6,250
77	Silk Twist Drive West	2nd Concession	Murell Boulevard		Post 2031	\$46,818	\$0	\$9,364	\$37,454	\$0	\$0	\$37,454	\$28,868	\$5,354	\$3,233
<b>Green Lane West</b>															
78	Murell Boulevard Widening	East-West Collector	Green Lane		2025-2031	\$31,212	\$0	\$6,242	\$24,970	\$0	\$0	\$24,970	\$19,245	\$3,569	\$2,155
79	Woodspring Avenue Extension	Holland Landing Road	East-West Collector		Post 2031	\$128,750	\$0	\$25,750	\$103,000	\$0	\$0	\$103,000	\$79,387	\$14,723	\$8,889
80	Woodspring Avenue Extension	East-West Collector	Green Lane		2025-2031	\$31,212	\$0	\$6,242	\$24,970	\$0	\$0	\$24,970	\$19,245	\$3,569	\$2,155
<b>Holland Landing</b>															
81	Centennial Avenue Extension (Level Crossing)	Toll Road	Holland Landing Road		2019-2024	\$3,902	\$0	\$1,951	\$1,951	\$0	\$0	\$1,951	\$1,504	\$279	\$168
<b>Queensville</b>															
82	North Queensville Ring Road (East Portion)	Leslie Street	Queensville Sideroad		Post 2031	\$48,769	\$0	\$9,754	\$39,015	\$0	\$0	\$39,015	\$30,071	\$5,577	\$3,367
83	North Queensville Ring Road Extension / Street C	Queensville Sideroad	Doane Road		Post 2031	\$79,981	\$0	\$15,996	\$63,985	\$0	\$0	\$63,985	\$49,316	\$9,146	\$5,522
84	Street L	Queensville Sideroad	Doane Road		Post 2031	\$80,371	\$0	\$16,074	\$64,297	\$0	\$0	\$64,297	\$49,557	\$9,191	\$5,549
<b>Mount Albert</b>															
85	Centre Street	King Street and King Street East	Mount Albert Road		2019-2024	\$58,523	\$0	\$29,261	\$29,261	\$0	\$0	\$29,261	\$22,553	\$4,183	\$2,525
<b>Miscellaneous Locations</b>															
86	Bike lanes pre 2031				2018-2026	\$3,711,900	\$0	\$371,190	\$3,340,710	\$0	\$0	\$3,340,710	\$2,574,860	\$477,530	\$288,320
<b>STREETLIGHTS</b>															
<b>Regional Roads</b>															
87	2nd Concession Road	0.3km North of Doane Road	Queensville Sideroad		2018-2031	\$278,642	\$0	\$27,864	\$250,777	\$0	\$0	\$250,777	\$193,287	\$35,847	\$21,643
88	Doane Road	Anchor Court	Woodbine Avenue		2018-2031	\$949,389	\$0	\$94,939	\$854,450	\$0	\$0	\$854,450	\$658,569	\$122,137	\$73,743
89	Green Lane East	Yonge Street	Woodbine Avenue		2018-2031	\$994,174	\$0	\$99,417	\$894,757	\$0	\$0	\$894,757	\$689,636	\$127,899	\$77,222
90	Green Lane West	Bathurst Street	Yonge Street		2018-2031	\$352,965	\$0	\$35,297	\$317,669	\$0	\$0	\$317,669	\$244,844	\$45,408	\$27,416
91	Highway 11	Bathurst Street	Morning Sideroad		2018-2031	\$591,021	\$0	\$59,102	\$531,918	\$0	\$0	\$531,918	\$409,977	\$76,034	\$45,907
92	Highway 48	0.4km North of Princess Street	Mount Albert Road		2018-2031	\$158,471	\$0	\$15,847	\$142,624	\$0	\$0	\$142,624	\$109,928	\$20,387	\$12,309
93	Holland Landing Road	Bathurst Street	Yonge Street		2018-2031	\$469,500	\$0	\$46,950	\$422,550	\$0	\$0	\$422,550	\$325,681	\$60,400	\$36,468
94	Leslie Street	Jim Mortson Drive	Mount Albert Road		2018-2031	\$446,571	\$0	\$44,657	\$401,914	\$0	\$0	\$401,914	\$309,776	\$57,451	\$34,687
95	Leslie Street	Colonel Wayling Boulevard	Green Lane		2018-2031	\$147,126	\$0	\$14,713	\$132,414	\$0	\$0	\$132,414	\$102,058	\$18,928	\$11,428
96	Mount Albert Road	Stonehill Boulevard / Valleview Avenue	Leslie Street		2018-2031	\$478,344	\$0	\$47,834	\$430,510	\$0	\$0	\$430,510	\$331,816	\$61,538	\$37,155
97	Mount Albert Road	Colonel Wayling Boulevard	Woodbine Avenue		2018-2031	\$107,669	\$0	\$10,767	\$96,902	\$0	\$0	\$96,902	\$74,688	\$13,851	\$8,363
98	Mount Albert Road	Highway 48	Ninth Line		2018-2031	\$426,176	\$0	\$42,618	\$383,559	\$0	\$0	\$383,559	\$295,629	\$54,827	\$33,103
99	Ninth Line	Vivian Creek Road	Donald Stewart Crescent		2018-2031	\$89,631	\$0	\$8,963	\$80,668	\$0	\$0	\$80,668	\$62,175	\$11,531	\$6,962
100	Queensville Sideroad	Yonge Street	Woodbine Avenue		2018-2031	\$426,176	\$0	\$42,618	\$383,559	\$0	\$0	\$383,559	\$295,629	\$54,827	\$33,103
101	Queensville Sideroad West	0.2km West of Yonge Street	Yonge Street		2018-2031	\$34,825	\$0	\$3,483	\$31,343	\$0	\$0	\$31,343	\$24,158	\$4,480	\$2,705
102	Woodbine Avenue	Queensville Sideroad	Mount Albert Road		2018-2031	\$1,005,791	\$0	\$100,579	\$905,212	\$0	\$0	\$905,212	\$697,694	\$129,393	\$78,124
103	Yonge Street	Holland Landing Road	Green Lane		2018-2031	\$380,632	\$0	\$38,063	\$342,569	\$0	\$0	\$342,569	\$264,036	\$48,968	\$29,565

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Project Description		Road	To	From	Road Classification	Timing	Estimated Project Cost	LESS:		Total DC Eligible Cost	CAPITAL PROGRAM FUNDING			COST ALLOCATION		
								Alternative Funding Sources	BTE \$		Existing Reserve Fund Balance	Post Period 2041+	Current Planning Period 2018-2041	Residential	Retail	Non-Retail
<b>Sharon</b>																
104	Colonel Wayling Boulevard Missing Link	180m south of Mount Albert Road	430m south of Mount Albert Road		2025-2031	\$48,769	\$0	\$4,877	\$43,892	\$0	\$0	\$43,892	\$33,830	\$6,274	\$3,788	
105	Highway 404 Midblock Crossing	Harry Walker Parkway Extension	Woodbine Avenue		Post 2031	\$32,513	\$0	\$3,251	\$29,261	\$0	\$0	\$29,261	\$22,553	\$4,183	\$2,525	
106	Murrell Boulevard Extension	Doane Road	Mount Albert Road		2025-2031	\$268,228	\$0	\$26,823	\$241,405	\$0	\$0	\$241,405	\$186,064	\$34,507	\$20,834	
107	Sharon East Employment Collector	Doane Road	Mount Albert Road		2025-2031	\$357,638	\$0	\$35,764	\$321,874	\$0	\$0	\$321,874	\$248,085	\$46,010	\$27,779	
108	Silk Twist Drive East	Murell Boulevard Extension	Sharon East Employment Collector		2025-2031	\$377,145	\$0	\$37,715	\$339,431	\$0	\$0	\$339,431	\$261,617	\$48,519	\$29,295	
109	Silk Twist Drive West	2nd Concession	Murell Boulevard		Post 2031	\$195,075	\$0	\$19,508	\$175,568	\$0	\$0	\$175,568	\$135,319	\$25,096	\$15,152	
<b>Green Lane West</b>																
110	Murell Boulevard Widening	East-West Collector	Green Lane		2025-2031	\$81,281	\$0	\$8,128	\$73,153	\$0	\$0	\$73,153	\$56,383	\$10,457	\$6,313	
111	Woodspring Avenue Extension	Highway 11	East-West Collector		Post 2031	\$243,844	\$0	\$24,384	\$219,459	\$0	\$0	\$219,459	\$169,149	\$31,370	\$18,940	
112	Woodspring Avenue Extension	East-West Collector	Green Lane		2025-2031	\$130,050	\$0	\$13,005	\$117,045	\$0	\$0	\$117,045	\$90,213	\$16,731	\$10,102	
<b>Holland Landing</b>																
113	Centennial Avenue Extension (Level Crossing)	Toll Road	Holland Landing Road		2025-2031	\$16,256	\$0	\$1,626	\$14,631	\$0	\$0	\$14,631	\$11,277	\$2,091	\$1,263	
<b>Queensville</b>																
114	North Queensville Ring Road (East Portion)	Leslie Street	Queensville Sideroad		Post 2031	\$203,203	\$0	\$20,320	\$182,883	\$0	\$0	\$182,883	\$140,957	\$26,142	\$15,784	
115	North Queensville Ring Road Extension / Street C	Queensville Sideroad	Doane Road		Post 2031	\$333,253	\$0	\$33,325	\$299,928	\$0	\$0	\$299,928	\$231,170	\$42,872	\$25,885	
116	New North-South Frontage Road (East of Hwy 404) / Street L	Queensville Sideroad	Doane Road		Post 2031	\$334,879	\$0	\$33,488	\$301,391	\$0	\$0	\$301,391	\$232,298	\$43,082	\$26,012	
<b>Mount Albert</b>																
117	Centre Street	King Street and King Street East	Mount Albert Road		2019-2024	\$178,819	\$0	\$17,882	\$160,937	\$0	\$0	\$160,937	\$124,042	\$23,005	\$13,890	
<b>Miscellaneous Locations</b>																
118	Miscellaneous Locations				2018-2026	\$67,200	\$0	\$0	\$67,200	\$0	\$0	\$67,200	\$51,795	\$9,606	\$5,800	
<b>MISCELLANEOUS ROAD-RELATED WORKS</b>																
119	Engineered Wetland - Stormwater Retrofit				2018-2026	\$808,800	\$0	\$0	\$808,800	\$0	\$0	\$808,800	\$623,384	\$115,612	\$69,804	
120	Railway Crossing of Centennial Ave at Barrie GO line				2025-2031	\$868,750	\$0	\$0	\$868,750	\$0	\$0	\$868,750	\$669,591	\$124,181	\$74,977	
121	Railway Crossing on Queensville Sideroad - East of Hwy 48				2019-2024	\$868,750	\$0	\$0	\$868,750	\$0	\$0	\$868,750	\$669,591	\$124,181	\$74,977	
<b>GROWTH-RELATED STUDIES</b>																
122	Transportation Masterplan				2019	\$250,000	\$0	\$0	\$250,000	\$0	\$0	\$250,000	\$192,688	\$35,736	\$21,576	
123	Transportation Masterplan				2022	\$250,000	\$0	\$0	\$250,000	\$0	\$0	\$250,000	\$192,688	\$35,736	\$21,576	
<b>COMPLETED CAPITAL WORKS COVERED BY CREDIT AGREEMENT</b>																
124	Queensville Sideroad Sidewalk - Park to Karissa					\$64,000	\$1,792	\$0	\$62,208	\$0	\$0	\$62,208	\$47,947	\$8,892	\$5,369	
125	Queensville Sideroad Streetlights - Park to Karissa					\$7,000	\$0	\$0	\$7,000	\$0	\$0	\$7,000	\$5,395	\$1,001	\$604	
126	Yonge Street Realignment					\$748,400	\$60,674	\$0	\$687,726	\$0	\$0	\$687,726	\$530,066	\$98,305	\$59,354	
127	Thompson Drive Road Extension					\$562,900	\$212,271	\$0	\$350,629	\$0	\$0	\$350,629	\$270,248	\$50,120	\$30,261	
128	Road works under Sharon West Landowners Group Agreement					\$4,313,549	\$2,010,041	\$0	\$2,303,508	\$0	\$0	\$2,303,508	\$1,775,434	\$329,270	\$198,804	
129	Environmental Assessment - East-West Collector Road - North of Green Lane					\$425,000	\$0	\$0	\$425,000	\$0	\$0	\$425,000	\$327,570	\$60,751	\$36,680	
130	Sharon North-South Mid-block Collector Rd. - Green Lane to South Limit of South Sharon Development					\$1,242,293	\$403,648	\$0	\$838,645	\$0	\$0	\$838,645	\$646,388	\$119,878	\$72,379	
<b>Total Roads and Related</b>						<b>\$272,593,532</b>	<b>\$2,688,426</b>	<b>\$59,221,734</b>	<b>\$210,683,372</b>	<b>\$3,990,333</b>	<b>\$0</b>	<b>\$206,693,040</b>	<b>\$159,309,127</b>	<b>\$29,545,263</b>	<b>\$17,838,650</b>	

Maximum Eligible Amount

\$1,132,557,116

<b>Residential Development Charge Calculation</b>	
Residential Share of 2018-2031 Discounted Growth Related Capital Program	\$159,309,127
Population Growth in New Units 2018-2041	100,436
Development Charge Per Capita	<b>\$1,586.18</b>
<b>Retail Non-Residential Development Charge Calculation</b>	
Retail Share of 2018-2031 Discounted Growth Related Capital Program	\$29,545,263
Growth in Retail Gross Floor Area (Sq.ft.) 2018-2041	5,587,685
Development Charge Per Square Foot	<b>\$5.29</b>
<b>Non-Retail Non-Residential Development Charge Calculation</b>	
Non-Retail Share of 2018-2031 Discounted Growth Related Capital Program	\$17,838,650
Growth in Non-Retail Gross Floor Area (Sq.ft.) 2018-2041	13,772,029
Development Charge Per Square Foot	<b>\$1.30</b>

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**Residential Cashflow and Development Charge Calculation**

Year	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
<b>Population Growth in New Units</b>	<b>1,073</b>	<b>1,065</b>	<b>1,181</b>	<b>1,174</b>	<b>1,503</b>	<b>1,573</b>	<b>1,643</b>	<b>1,712</b>	<b>1,841</b>	<b>6,252</b>	<b>7,139</b>	<b>8,271</b>	<b>9,408</b>
<b>Opening Balance</b>	0.00	-3,657.25	-8,750.66	-13,527.89	-15,017.81	-16,107.03	-16,865.15	-17,495.51	-29,769.64	-42,586.73	-46,737.39	-49,146.51	-49,501.98
<b>Residential Funding Requirements</b>													
Annual Expenditures (\$000)	5,483.40	6,807.01	6,614.32	3,415.70	3,608.39	3,415.70	3,415.70	13,666.17	14,151.98	12,728.98	12,635.17	12,635.17	12,635.17
Inflated Annual Expenditures at 2% per annum (\$000)	5,483.40	6,943.15	6,881.54	3,624.77	3,905.84	3,771.21	3,846.64	15,698.14	16,581.30	15,212.31	15,402.21	15,710.25	16,024.45
Borrowing Costs - Not Inflated (\$000)	93.81	93.81	93.81	93.81	93.81	93.81	93.81	93.81	93.81	93.81	0.00	0.00	0.00
<b>Annual Development Charge Revenue</b>													
Development Charge Receipts	1,920.05	1,943.85	2,198.69	2,229.37	2,911.20	3,107.72	3,310.94	3,518.99	3,859.83	11,157.68	12,995.49	15,357.25	17,817.75
Interest on Opening Balance <sup>(1)</sup>	0.00	-0.18	-0.44	-0.68	-0.75	-0.81	-0.84	-0.87	-1.49	-2.13	-2.34	-2.46	-2.48
Interest on In-Year Transactions <sup>(1)</sup>	-0.09	-0.13	-0.12	-0.04	-0.03	-0.02	-0.02	-0.31	-0.32	-0.10	-0.06	-0.01	0.02
<b>Total Revenue</b>	<b>1,919.96</b>	<b>1,943.54</b>	<b>2,198.13</b>	<b>2,228.65</b>	<b>2,910.42</b>	<b>3,106.90</b>	<b>3,310.08</b>	<b>3,517.81</b>	<b>3,858.02</b>	<b>11,155.45</b>	<b>12,993.09</b>	<b>15,354.78</b>	<b>17,815.30</b>
<b>Closing Balance</b>	-3,657.25	-8,750.66	-13,527.89	-15,017.81	-16,107.03	-16,865.15	-17,495.51	-29,769.64	-42,586.73	-46,737.39	-49,146.51	-49,501.98	-47,711.13
<b>Roads and Related Adjusted Development Charge:</b>	<b>\$1,789.42 /capita</b>												
<sup>(1)</sup> Assumes: Interest of 2.5%, Borrowing of 5%													

Year	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	TOTAL
<b>Population Growth in New Units</b>	<b>10,865</b>	<b>5,324</b>	<b>5,736</b>	<b>6,010</b>	<b>6,510</b>	<b>6,811</b>	<b>2,897</b>	<b>2,985</b>	<b>3,063</b>	<b>3,152</b>	<b>3,248</b>	<b>100,436</b>
<b>Opening Balance</b>	-47,711.13	-43,069.71	-37,529.86	-31,050.84	-23,880.17	-15,520.18	-6,350.56	-5,512.04	-4,461.42	-3,213.19	-1,734.45	
<b>Residential Funding Requirements</b>												
Annual Expenditures (\$000)	12,635.17	3,750.36	3,750.36	3,750.36	3,750.36	3,750.36	3,750.36	3,750.36	3,750.36	3,750.36	3,750.36	161,351.62
Inflated Annual Expenditures at 2% per annum (\$000)	16,344.94	4,948.51	5,047.48	5,148.43	5,251.40	5,356.43	5,463.56	5,572.83	5,684.29	5,797.97	5,913.93	199,615.01
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	938.05
<b>Annual Development Charge Revenue</b>												
Development Charge Receipts	20,988.70	10,490.45	11,528.30	12,320.57	13,612.48	14,526.72	6,302.39	6,623.71	6,932.73	7,276.85	7,648.45	200,580.14
Interest on Opening Balance <sup>(1)</sup>	-2.39	-2.15	-1.88	-1.55	-1.19	-0.78	-0.32	-0.28	-0.22	-0.16	-0.09	-26.46
Interest on In-Year Transactions <sup>(1)</sup>	0.06	0.07	0.08	0.09	0.10	0.11	0.01	0.01	0.02	0.02	0.02	-0.62
<b>Total Revenue</b>	<b>20,986.37</b>	<b>10,488.36</b>	<b>11,526.50</b>	<b>12,319.10</b>	<b>13,611.40</b>	<b>14,526.06</b>	<b>6,302.08</b>	<b>6,623.45</b>	<b>6,932.52</b>	<b>7,276.71</b>	<b>7,648.39</b>	<b>200,553.06</b>
<b>Closing Balance</b>	-43,069.71	-37,529.86	-31,050.84	-23,880.17	-15,520.18	-6,350.56	-5,512.04	-4,461.42	-3,213.19	-1,734.45	-0.00	
<b>Roads and Related Adjusted Development Charge:</b>	<b>\$1,789.42 /capita</b>											
<sup>(1)</sup> Assumes: Interest of 2.5%, Borrowing of 5%												

**B. ROADS AND RELATED SERVICES  
SCHEDULE 2  
PAGE 2**

**Residential Cashflow and Development Charge Calculation**

Year	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
<b>Growth in Sq Ft of Retail GFA</b>	46,268	47,514	48,794	50,109	43,018	43,987	44,978	45,991	47,027	270,319	304,545	343,104	386,545
<b>Opening Balance</b>	0.00	-733.81	-1,724.12	-2,688.11	-3,032.47	-3,471.93	-3,873.44	-4,275.41	-6,861.27	-9,596.31	-10,886.15	-11,962.80	-12,831.09
<b>Non-Residential Funding Requirements</b>													
Annual Expenditures (\$000)	1,016.94	1,262.42	1,226.68	633.47	669.21	633.47	633.47	2,534.51	2,624.61	2,360.70	2,343.30	2,343.30	2,343.30
Inflated Annual Expenditures at 2% per annum (\$000)	1,016.94	1,287.67	1,276.24	672.25	724.37	699.40	713.39	2,911.36	3,075.15	2,821.25	2,856.47	2,913.60	2,971.87
Borrowing Costs - Not Inflated (\$000)	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	0.00	0.00	0.00
<b>Annual Development Charge Revenue</b>													
Development Charge Receipts	300.55	314.82	329.77	345.42	302.47	315.47	329.03	343.17	357.91	1,549.32	1,780.40	2,045.93	2,351.07
Interest on Opening Balance <sup>(1)</sup>	0.0	(0.0)	(0.1)	(0.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.3)	(0.5)	(0.5)	(0.6)	(0.6)
Interest on In-Year Transactions <sup>(1)</sup>	-0.02	-0.02	-0.02	-0.01	-0.01	-0.01	-0.01	-0.06	-0.07	-0.03	-0.03	-0.02	-0.02
<b>Total Revenue</b>	300.53	314.76	329.65	345.28	302.31	315.29	328.82	342.89	357.50	1,548.81	1,779.82	2,045.31	2,350.42
<b>Closing Balance</b>	-733.81	-1,724.12	-2,688.11	-3,032.47	-3,471.93	-3,873.44	-4,275.41	-6,861.27	-9,596.31	-10,886.15	-11,962.80	-12,831.09	-13,452.55
<b>Roads and Related Adjusted Development Charge:</b>	<b>\$6.50 /sq.ft. of GFA</b>												
(1) Assumes: Interest of 2.5%, Borrowing of 5%													

Year	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	TOTAL
<b>Growth in Sq Ft of Retail GFA</b>	435,487	292,411	314,477	338,207	363,729	391,176	309,641	326,838	344,991	364,152	384,378	5,587,685
<b>Opening Balance</b>	-13,452.55	-13,782.82	-12,850.86	-11,757.79	-10,486.54	-9,018.41	-7,332.83	-6,183.11	-4,887.77	-3,434.49	-1,810.01	
<b>Non-Residential Funding Requirements</b>												
Annual Expenditures (\$000)	2,343.30	695.54	695.54	695.54	695.54	695.54	695.54	695.54	695.54	695.54	695.54	29,924.06
Inflated Annual Expenditures at 2% per annum (\$000)	3,031.31	917.75	936.10	954.82	973.92	993.40	1,013.26	1,033.53	1,054.20	1,075.28	1,096.79	37,020.34
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	
<b>Annual Development Charge Revenue</b>												
Development Charge Receipts	2,701.73	1,850.38	2,029.81	2,226.64	2,442.55	2,679.41	2,163.34	2,329.16	2,507.70	2,699.92	2,906.87	37,202.83
Interest on Opening Balance <sup>(1)</sup>	-0.67	-0.69	-0.64	-0.59	-0.52	-0.45	-0.37	-0.31	-0.24	-0.17	-0.09	-8.35
Interest on In-Year Transactions <sup>(1)</sup>	-0.01	0.01	0.01	0.02	0.02	0.02	0.01	0.02	0.02	0.02	0.02	-0.17
<b>Total Revenue</b>	2,701.04	1,849.70	2,029.18	2,226.07	2,442.05	2,678.98	2,162.99	2,328.87	2,507.47	2,699.77	2,906.80	37,194.31
<b>Closing Balance</b>	-13,782.82	-12,850.86	-11,757.79	-10,486.54	-9,018.41	-7,332.83	-6,183.11	-4,887.77	-3,434.49	-1,810.01	0.00	
<b>Roads and Related Adjusted Development Charge:</b>	<b>\$6.50 /sq.ft. of GFA</b>											
(1) Assumes: Interest of 2.5%, Borrowing of 5%												

**B. ROADS AND RELATED SERVICES  
SCHEDULE 2  
PAGE 3**

**Residential Cashflow and Development Charge Calculation**

Year	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
<b>Growth in Sq Ft of Non-Retail GFA</b>	<b>80,313</b>	<b>85,214</b>	<b>90,468</b>	<b>100,035</b>	<b>43,593</b>	<b>48,844</b>	<b>50,201</b>	<b>51,597</b>	<b>53,766</b>	<b>707,426</b>	<b>817,268</b>	<b>944,347</b>	<b>1,091,392</b>
<b>Opening Balance</b>	0.00	-472.91	-1,096.83	-1,700.28	-1,916.36	-2,275.24	-2,606.35	-2,941.00	-4,597.60	-6,346.15	-7,069.72	-7,627.38	-8,011.05
<b>Non-Residential Funding Requirements</b>													
Annual Expenditures (\$000)	614.00	762.22	740.64	382.47	404.05	382.47	382.47	1,530.27	1,584.67	1,425.33	1,414.82	1,414.82	1,414.82
Inflated Annual Expenditures at 2% per annum (\$000)	614.00	777.46	770.56	405.88	437.36	422.28	430.73	1,757.80	1,856.69	1,703.40	1,724.66	1,759.16	1,794.34
Borrowing Costs - Not Inflated (\$000)	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	0.00	0.00	0.00
<b>Annual Development Charge Revenue</b>													
Development Charge Receipts	151.61	164.08	177.68	200.40	89.08	101.80	106.72	111.89	118.92	990.67	1,167.38	1,375.87	1,621.91
Interest on Opening Balance <sup>(1)</sup>	0.00	-0.02	-0.05	-0.09	-0.10	-0.11	-0.13	-0.15	-0.23	-0.32	-0.35	-0.38	-0.40
Interest on In-Year Transactions <sup>(1)</sup>	-0.01	-0.02	-0.02	-0.01	-0.01	-0.01	-0.01	-0.04	-0.04	-0.02	-0.01	-0.01	-0.00
<b>Total Revenue</b>	<b>151.60</b>	<b>164.04</b>	<b>177.61</b>	<b>200.31</b>	<b>88.97</b>	<b>101.68</b>	<b>106.58</b>	<b>111.70</b>	<b>118.65</b>	<b>990.33</b>	<b>1,167.01</b>	<b>1,375.48</b>	<b>1,621.51</b>
<b>Closing Balance</b>	<b>-472.91</b>	<b>-1,096.83</b>	<b>-1,700.28</b>	<b>-1,916.36</b>	<b>-2,275.24</b>	<b>-2,606.35</b>	<b>-2,941.00</b>	<b>-4,597.60</b>	<b>-6,346.15</b>	<b>-7,069.72</b>	<b>-7,627.38</b>	<b>-8,011.05</b>	<b>-8,183.89</b>

Year	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	TOTAL
<b>Growth in Sq Ft of Non-Retail GFA</b>	<b>1,261,566</b>	<b>710,584</b>	<b>764,106</b>	<b>821,660</b>	<b>883,550</b>	<b>950,100</b>	<b>754,469</b>	<b>796,434</b>	<b>840,734</b>	<b>887,499</b>	<b>936,864</b>	<b>13,772,029</b>
<b>Opening Balance</b>	-8,183.89	-8,102.22	-7,558.07	-6,918.59	-6,173.71	-5,312.33	-4,322.30	-3,646.37	-2,883.81	-2,027.28	-1,068.86	
<b>Non-Residential Funding Requirements</b>												
Annual Expenditures (\$000)	1,414.82	419.95	419.95	419.95	419.95	419.95	419.95	419.95	419.95	419.95	419.95	18,067.36
Inflated Annual Expenditures at 2% per annum (\$000)	1,830.23	554.11	565.19	576.50	588.03	599.79	611.78	624.02	636.50	649.23	662.21	22,351.90
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	
<b>Annual Development Charge Revenue</b>												
Development Charge Receipts	1,912.30	1,098.66	1,205.04	1,321.72	1,449.70	1,590.07	1,287.92	1,386.75	1,493.16	1,607.74	1,731.11	22,462.19
Interest on Opening Balance <sup>(1)</sup>	-0.41	-0.41	-0.38	-0.35	-0.31	-0.27	-0.22	-0.18	-0.14	-0.10	-0.05	-5.14
Interest on In-Year Transactions <sup>(1)</sup>	0.00	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	-0.10
<b>Total Revenue</b>	<b>1,911.89</b>	<b>1,098.26</b>	<b>1,204.67</b>	<b>1,321.38</b>	<b>1,449.40</b>	<b>1,589.82</b>	<b>1,287.71</b>	<b>1,386.58</b>	<b>1,493.03</b>	<b>1,607.65</b>	<b>1,731.07</b>	<b>22,456.94</b>
<b>Closing Balance</b>	<b>-8,102.22</b>	<b>-7,558.07</b>	<b>-6,918.59</b>	<b>-6,173.71</b>	<b>-5,312.33</b>	<b>-4,322.30</b>	<b>-3,646.37</b>	<b>-2,883.81</b>	<b>-2,027.28</b>	<b>-1,068.86</b>	<b>0.00</b>	
<b>Roads Adjusted Development Charge:</b>	<b>\$1.89 /sq.ft. of GFA</b>											
(1) Assumes: Interest of 2.5%, Borrowing of 5%												



# Appendix C – Asset Management Plan



Town of East Gwillimbury

## C. Asset Management Plan

The Development Charges Act was amended in 2016 to include a requirement that an Asset Management Plan (AMP) 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.

A summary of future Town-owned assets and estimated useful life assumptions for eligible DC service categories considered as part of this amendment background study are outlined on Schedule 1. All useful life assumptions referenced are consistent with the Town's Tangible Capital Asset Policy and developing the AMP policies and practices, and have not changed from the 2019 DC background study.

Schedules 2 and 3 provide the calculated annual asset management contribution for the gross capital expenditures of the general and engineering services, respectively, updated based on this amendment. 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 2041 for roads, water and wastewater services.

By 2027, the Town will need to be contributing an additional \$2.7 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 2041, this number increases to \$8.7 million per year for the engineering services proposed in this amendment background study.

### Long-Term Fiscal Sustainability

The calculated annual provisions for operating and asset repair and replacement identified in Appendix C are considered financially sustainable at this time.



**C. ASSET MANAGEMENT PLAN  
SCHEDULE 1  
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	50 years
	Collection Materials	7 years
	Furniture & Equipment	3-10 years
<b>Fire &amp; Emergency Services</b>		
	Building Space	40-70 years
	Support Vehicles	5-10 years
	Fire Suppression Vehicles	15 years
	Furniture & Equipment	10 years
<b>Indoor Recreation</b>		
	Building Space	50 years
	Furniture & Equipment	3-10 years
<b>Outdoor Recreation</b>		
	Building Space	70 years
	Park Development	15-40 years
	Trail Development	20 years
	Pedestrian Bridges	30 years
	Operation Vehicles	7-10 years
<b>Public Works</b>		
	Building Space	70 years
	Operation Vehicles	7-10 years
	Equipment	10 years
<b>Roads</b>		
	Facilities	70 years
	Roads	40 years
	Intersection Improvements	40 years
	Sidewalks	20 years
	Streetlights & Poles	20 - 40 years
<b>Water</b>		
	Building Space	70 years
	Watermains	50 years
<b>Wastewater</b>		
	Forcemain trunk sewers	50 years
	Pump stations	70 years

**C. ASSET MANAGEMENT PLAN  
SCHEDULE 2  
ANNUAL REPLACEMENT PROVISION SCHEDULE (\$000)  
GENERAL SERVICES, 2018-2027**

Annual Replacement Provision Schedule (\$000)										
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Library Services	\$0.00	\$82.22	\$138.48	\$195.87	\$254.40	\$518.25	\$579.14	\$641.26	\$753.78	\$482.88
Fire and Emergency Services	\$0.00	\$1.28	\$11.00	\$24.63	\$25.98	\$27.36	\$27.36	\$27.36	\$27.36	\$27.36
Indoor Recreation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$415.56	\$415.56	\$415.56	\$840.24
Outdoor Recreation	\$0.00	\$0.00	\$100.97	\$203.95	\$366.75	\$473.89	\$706.09	\$817.56	\$931.27	\$1,130.20
Public Works	\$0.00	\$0.00	\$3.01	\$3.01	\$27.29	\$79.02	\$98.72	\$102.04	\$133.26	\$175.15
<b>Total 10-year Annual Requirements</b>	<b>\$0.00</b>	<b>\$83.50</b>	<b>\$253.47</b>	<b>\$427.46</b>	<b>\$674.41</b>	<b>\$1,098.52</b>	<b>\$1,826.86</b>	<b>\$2,003.78</b>	<b>\$2,261.22</b>	<b>\$2,655.83</b>

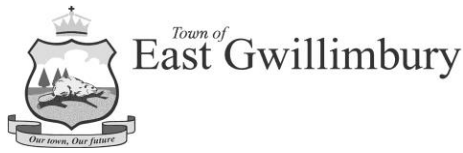
**C. ASSET MANAGEMENT PLAN  
SCHEDULE 3  
ANNUAL REPLACEMENT PROVISION SCHEDULE (\$000)  
ENGINEERING SERVICES, 2018-2027**

Annual Replacement Provision Schedule (\$000)												
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Roads and Related	\$0.00	\$0.00	\$210.56	\$425.33	\$702.13	\$925.58	\$1,153.49	\$1,385.97	\$1,647.77	\$1,912.68	\$2,178.19	\$2,429.83
Water Services	\$0.00	\$0.00	\$17.36	\$35.06	\$122.41	\$140.83	\$159.62	\$178.78	\$198.33	\$218.27	\$238.61	\$259.35
Wastewater Services	\$0.00	\$0.00	\$0.00	\$239.00	\$239.00	\$239.00	\$239.00	\$239.00	\$239.00	\$239.00	\$1,784.10	\$1,784.10
<b>Total Annual Requirements to 2041</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$227.91</b>	<b>\$699.39</b>	<b>\$1,063.55</b>	<b>\$1,305.41</b>	<b>\$1,552.11</b>	<b>\$1,803.75</b>	<b>\$2,085.10</b>	<b>\$2,369.95</b>	<b>\$4,200.90</b>	<b>\$4,473.28</b>

	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
Roads and Related	2686.50	2948.30	3215.34	3516.07	3793.90	4077.28	4366.33	4661.16	4961.89	5268.63	5581.51	5900.64
Water Services	280.51	302.09	324.10	346.55	369.46	392.82	416.64	440.95	465.74	491.02	516.81	543.12
Wastewater Services	1784.10	1784.10	1784.10	2250.06	2250.06	2250.06	2250.06	2250.06	2250.06	2250.06	2250.06	2250.06
<b>Total Annual Requirements to 2041</b>	<b>4751.11</b>	<b>5034.49</b>	<b>5323.54</b>	<b>6112.69</b>	<b>6413.42</b>	<b>6720.16</b>	<b>7033.04</b>	<b>7352.17</b>	<b>7677.69</b>	<b>8009.72</b>	<b>8348.38</b>	<b>8693.83</b>



# Appendix D – Draft Amended Development Charge By-law



Town of  
East Gwillimbury

## THE CORPORATION OF THE TOWN OF EAST GWILLIMBURY

### BY-LAW NUMBER 2022-XXX

#### BEING A BY-LAW TO AMEND BY-LAW 2019-063

**WHEREAS** subsection 2(1) of the *Development Charges Act, 1997*, S.O. 1997, c. 27, (the “Act”), as amended, authorizes Council to pass by-laws for the imposition of development charges against land to pay for increased capital costs;

**AND WHEREAS** the Council of the Town of East Gwillimbury, on May 22, 2019, enacted by-law 2019-063 to impose development charges against land;

**AND WHEREAS** Section 19 of the Act provides for amendments to a development charge by-law;

**AND WHEREAS** a development charges amendment study has been prepared dated November 18, 2021 (“the Study”), wherein the Study indicated 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 Study and the proposed development charges by-law were available to the public in accordance with section 12 of the Act;

**AND WHEREAS** the Council of the Corporation of the Town of East Gwillimbury provided notice of a public meeting to be held on December 7, 2021 in accordance with the Act and the regulations thereto;

**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 a public meeting held December 7, 2021;

#### **NOW THEREFORE THE COUNCIL OF THE TOWN OF EAST GWILLIMBURY ENACTS AS FOLLOWS:**

By-law 2019-063 is hereby amended as follows:

1. Schedule “A” is amended by the attached Schedule “A”.
2. Schedule “B” is amended by the attached Schedule “B”.

3. Section 11(1) is amended as follows:

(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 (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, and each subsequent instalment, including interest as provided in the Town's Council approved development charges interest policy, as may be revised from time to time.

(c) Notwithstanding subsection (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, and each subsequent installment, including interest calculated at the Interest Rate, payable on the anniversary date every year thereafter;

(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 of the planning application, including interest. Where both planning applications apply, development charges under Sections 11 shall be calculated on the rates in effect on the day of the later planning application, including interest as provided in the Town's Council approved Development Charges Interest Policy, as may be revised from time to time.

(e) Notwithstanding subsection (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.

4. By adding the following definition of "non-profit housing development" as new item 1.(31)(a) under the definitions in section 1 as follows:

(31)(a) "non-profit housing development" means development of a building or structure intended for use as residential premises by

- (i) a corporation without share capital to which the Corporations Act applies, that is in good standing under that Act and whose primary object is to provide housing;
- (ii) 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

- (iii) a non-profit housing co-operative that is in good standing under the Co-operative Corporations Act, or any successor legislation.

5. By adding the following definition of “rental housing” as new item 1.(41)(a) under the definitions in section 1 as follows:

(41)(a) “rental housing” means a Building with four or more Dwelling Units all of which are intended for use as rented Residential premises;

This by-law shall come into force and effect on xxxx, 2022.

Except as amended by this By-law, all provisions of By-law 2019-063 are and shall remain in full force and effect.

ENACTED and PASSED this XX day of XXXX, 2022.

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Virginia Hackson, Mayor

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Tara Lajevardi, Municipal Clerk

## **Schedule “A” OF BY-LAW 2022-XX**

### **SCHEDULE OF MUNICIPAL SERVICES**

#### **TOWN-WIDE SERVICES**

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

**Schedule "B" OF BY-LAW 2022-XX**

**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
Growth Studies	\$1,858	\$1,499	\$1,101	\$808	\$0.96	\$0.66
Library	\$2,153	\$1,737	\$1,276	\$936		
Emergency Services	\$1,363	\$1,100	\$808	\$593	\$0.71	\$0.49
Indoor Recreation	\$14,551	\$11,742	\$8,625	\$6,327		
Outdoor Recreation	\$7,022	\$5,666	\$4,162	\$3,053		
Public Works	\$537	\$433	\$318	\$233	\$0.28	\$0.19
Roads	\$6,914	\$5,579	\$4,098	\$3,006	\$6.50	\$1.89
Water	\$2,067	\$1,668	\$1,225	\$899	\$1.23	\$1.29
Wastewater	\$3,964	\$3,198	\$2,349	\$1,724	\$1.51	\$0.80
<b>Total Development Charge</b>	<b>\$40,429</b>	<b>\$32,622</b>	<b>\$23,962</b>	<b>\$17,579</b>	<b>\$11.19</b>	<b>\$5.32</b>

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