




## Development Charge By-law Amendment #2 Background Study





# Development Charge By-law Amendment #2 Background Study

Draft Report October 27, 2022



Town of East Gwillimbury

# Table of Contents

Executive Summary .....	5
1.0 Introduction.....	9
2.0 Development Charge Calculation Methodology .....	10
2.1 Town-wide development charges .....	10
2.2 Area-specific development charges .....	10
2.3 Growth forecast .....	10
2.4 Historical service levels.....	11
2.5 Capital program .....	11
2.5.1 Benefit to existing shares .....	11
2.5.2 Reserve balance .....	12
2.5.3 Calculation of post period benefit.....	12
2.5.4 Allocating growth-related costs to forecast types of development.....	12
2.6 Long term operating cost impacts and asset management provisions .....	13
3.0 Future Growth in East Gwillimbury .....	14
4.0 Summary of Historical Service Levels .....	16
5.0 Growth-related Capital Program.....	18
6.0 Calculated Development Charges.....	21
6.1 Unadjusted development charges .....	11
6.2 Adjusted development charges.....	22
6.4 Comparison of rates.....	23
6.4 Adjustment of proposed development charge rates for indexing .....	24
7.0 Long Term Capital and Operating Costs .....	27
7.1 Operating cost analysis.....	27
7.2 Asset management provisions .....	28
7.3 Long term financial sustainability .....	29
Appendix A - General Services .....	30
Appendix B – Asset Management Plan.....	47
Appendix C – Amended Development Charge By-law .....	51

# Executive Summary

This study provides the supporting detail to enact an amendment to the Town's current Development Charge (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*. This amendment adjusts the growth-related capital costs of the Health and Active Living Plaza to reflect awarded tender costs for facility construction. A summary of the amendments contained in this DC study is provided below:

- Costs have been adjusted for the Health and Active Living Plaza, a recreational facility and library, planned to be constructed between 2023 and 2025; and
- Historical service levels have been adjusted for Library and Indoor Recreation Services to update the cost per square foot of facility construction.

Revised costs impact the capital programs and calculated rates for the Library, Indoor Recreation, and Outdoor Recreation components of this study only.

This is the second amendment background study following the 2019 DC Background Study, which was approved by Council in May 2019. For this reason, it is referred to as the *Second Amendment Study* within this document. The previous Amendment Study and by-law, which was approved in February 2022, included the following adjustments.

- Adjustments to the Town-wide DC by-law to meet the requirements of the 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), specifically:
  - Services eligible for development charges were adjusted, removing Municipal Parking from the Town's development charge;
  - Removal of the mandatory 10% deduction to eligible capital costs for applicable service categories;
  - Updates to the timing of DC payment for rental housing, institutional and non-profit development; and,
  - Adjustment to timing of the determination of the DC rates to be paid for all development occurring within two years of a Site Plan or Zoning By-law Amendment planning approval.
- Cost estimates were adjusted for the Health and Active Living Plaza based on current estimates at the time.
- Costs to construct the Green Lane Fire Station were adjusted to be included in the ten-year capital forecast period.

Other areas of the 2019 DC Background Study, as amended, are not being examined as part of this amendment. The premise of this 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 by-law amendment to be brought forward for Council consideration is included in this Second Amendment Study in Appendix C. The only proposed amendment to the 2019 Development Charge by-law, 2019-063, as amended by By-law 2022-005, is to the calculated rates shown in Schedule “B”.

The planning periods included in the 2019 DC Background Study 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

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

This amendment calculates the Town-wide development charges by applying a uniform rate 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 Appendix A. Below is a summary of the growth-related costs by impacted service category, including both gross costs and net DC eligible costs. These are compared with the costs included in the February 2022 Amendment Background Study.

#### Growth-related Capital Program Summary

Growth-Related Capital Program Summary				
Service Category	Feb 2022 Program Cost	Amended Program Cost	Feb 2022 DC Recoverable Cost	Amended DC Recoverable Cost
<b>General Services</b>				
Library Services	\$18,913,470	\$20,383,200	\$12,243,010	\$13,712,740
Indoor Recreation	\$96,981,100	\$116,888,000	\$78,289,710	\$98,196,620
Outdoor Recreation	\$69,313,290	\$69,813,290	\$41,914,630	\$42,414,630



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 calculated development charge rates, based on the amendments identified above.

	Calculated Development Charge Rates	Rates Passed in Amendment By-law 2022-005	Difference
<b>Residential</b>			
Single & Semi-Detached	\$46,067 /unit	\$40,859 /unit	\$5,208
Multiple Dwelling	\$37,171 /unit	\$32,969 /unit	\$4,202
Apartments ≥ 700 sq.ft.	\$27,304 /unit	\$24,216 /unit	\$3,088
Apartments < 700 sq.ft.	\$20,032 /unit	\$17,767 /unit	\$2,265

It should be noted that the calculated development charge rates shown above reflect rates passed in the February 2022 Amendment Study for all service categories that have not been impacted by this amendment. The rates shown from the February 2022 Amendment Study above were those calculated in the background study, prior to indexing being applied.

This Second Amendment Study adjusts the Indoor Recreation, Outdoor Recreation and Library service categories only. These costs are apportioned to the residential sector only and, as such, there are no impacts to the non-residential development charges in East Gwillimbury as a result of this amendment.

It should be noted that development charge rates in East Gwillimbury are indexed twice per year, on January 1 and July 1. The rates have therefore been indexed since the first Amendment By-law was passed in February 2022. The proposed development charge rates are shown below. These reflect the rates currently in effect, as of July 1, 2022, for rate categories not impacted by this study, plus the recalculated and indexed rates for the amended categories. They are compared to current rates in effect.

	Proposed Development Charge Rates	Rates at July 1, 2022	Difference
<b>Residential</b>			
Single & Semi-Detached	\$57,143 /unit	\$50,715 /unit	\$6,428
Multiple Dwelling	\$46,159 /unit	\$40,920 /unit	\$5,239
Apartments ≥ 700 sq.ft.	\$33,886 /unit	\$30,054 /unit	\$3,832
Apartments < 700 sq.ft.	\$24,861 /unit	\$22,050 /unit	\$2,811

The 2019 study estimated that the Town's net operating costs will increase by approximately \$1.6 million for general services by the year 2027 as a result of the projects proposed in the study. This amendment does not materially impact this estimate. To maintain and eventually replace the new growth-related assets, the Town will need to fund an additional \$6.6 million by 2027 to ensure that the items are financially sustainable over their full life cycle. This is approximately \$2.1 million more than forecasted in the 2019 study, and \$1.5 million more than forecasted in the February 2022 Amendment Study.



# 1.0 Introduction

This 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 outline the methodology used in the calculation of the development charge rates.

The legislation requires that a 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 the background 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. The costs were apportioned to various types of development (residential, retail, non-retail) in a manner that reflects the increase in the need for each service category. The study determined the development charge for the various types of development anticipated in East Gwillimbury over the planning periods under review.

This study amends the results of the 2019 review, as well as the February 2022 amendment, by adjusting costs associated with the Health and Active Living Plaza to incorporate awarded tender costs into the calculation of the development charge rates. This ensures that growth is paying for growth to the extent permitted by the DCA.

## 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.

### 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. Growth-related costs within eligible service categories will continue to be apportioned over all new growth within the Town's urban boundary.

### 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 period so the required capital servicing needs may be properly identified. The development forecast included in this study is consistent with the 2019 study, which is based on a ten-year (2018 to 2027) planning period for the relevant service categories.

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 period.

## 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 background study, from 2008 to 2017. This Amendment Background Study includes adjustments to the historical service level analysis 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.

The growth-related capital forecast ensures that the development charges imposed will generate sufficient revenue to fund projects that will accommodate future growth. The forecast details the growth-related projects, gross costs, as well as their net capital costs, after making several deductions, as required by the DCA.

This amendment study focuses solely on adjustments to costs associated with the Health and Active Living Plaza. Therefore, the capital programs for Library, Indoor Recreation and Outdoor Recreation have been revised as part of this review.

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

### 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 share 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 so that they may also be recovered over the planning period. The Town's reserve balances as of December 31, 2017 are as follows:

#### **Development Charge Reserve Balance, 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 historical service level. Eligible development charge programs that exceed 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 eligible costs and will be collected by future development charges.

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

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

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 are financially sustainable over the 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

---

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, which 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 was forecasted over two planning periods, from 2018 to 2027 and 2018 to 2041. 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 Historical Service Levels

---

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.

To reflect both the qualitative and quantitative aspects of service delivery, the historical service level determination measures the quantitative component of 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 buildings, cost per acre of land, cost per piece of equipment, etc. to replace the capital asset in current dollars. The data required to determine the average historical service level included in the study were provided by Town staff based on historical records and experience with acquiring or constructing capital assets.

For this Second DC Amendment Background Study, historical service levels differ from those revised in the February 2022 DC Amendment in that the cost per square foot for Library and Indoor Recreation facilities have been updated to reflect the awarded tender cost for the Health and Active Living Plaza. Updated tables are included in Appendix A.

Table 2 provides a summary of the historical service levels by relevant service category and component.

**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>\$748.10</b>	<b>per capita</b>
Buildings	\$507.32	per capita
Land	\$17.32	per capita
Collection Materials	\$210.70	per capita
Fixtures, Furniture & Equipment	\$12.76	per capita
<b>Indoor Recreation</b>	<b>\$5,055.20</b>	<b>per capita</b>
Buildings	\$4,708.19	per capita
Land	\$265.40	per capita
Fixtures, Furniture & Equipment	\$81.60	per capita

## 5.0 Growth-related Capital Program

---

The DCA requires that Council express its intent to service future growth at the level established in the DC background study and that the associated capital costs be estimated. Town staff have prepared a capital program including works required to service anticipated growth over the planning period under review. All capital programs are intended to service development occurring anywhere within the Town's municipal boundaries.

For this amendment, the growth-related capital program has been adjusted from the 2019 DC Background Study and subsequent February 2022 Amendment Study to reflect the awarded tender values for the Health and Active Living Plaza. The Health and Active Living Plaza is a proposed multi-use facility, containing an aquatics facility, a gymnasium and other fitness/recreational space, and a library. There is also a Town-wide park beside the facility.

On June 28, 2022, the Town issued a tender for construction of the facility. The tender closed on August 11, 2022 and was awarded by Council on September 7, 2022 at a cost of \$76,523,000, excluding taxes. This cost includes facility construction only. Costs associated with land acquisition, facility design, project management, fixtures furniture and equipment, borrowing, as well as the adjacent park and promenade are not included in this tender award. It is estimated that the total cost of the project, including costs already incurred, as well as non-recoverable HST, will total nearly \$110.5 million, as displayed in Table 3.

**Table 3**

**Summary of Approved Costs associated with the Health & Active Living Plaza**

Project Design	\$2,407,361
Land	\$8,000,000
<b>Subtotal Pre-Construction</b>	<b>\$10,407,361</b>
Construction	
Facility	\$77,870,000
Park	\$6,000,000
Roadworks	\$1,500,000
Consulting/Contract Administration/Project Management	\$2,250,000
Fixtures, Furniture & Equipment	\$1,500,000
<b>Subtotal Future Costs</b>	<b>\$89,120,000</b>
Borrowing Costs	\$11,000,000
<b>Project Total</b>	<b>\$110,527,361</b>

As this project is to be funded from development charges, the costs included in the development charge background study have been updated to ensure the full cost of the facility is recovered from growth.

Growth-related capital costs have increased by \$21.9 million from the February 2022 Amendment. A revised summary of the growth-related capital program for eligible services, along with required deductions used to determine total costs to be recovered from development charges is shown in Table 4. This summary includes both costs related to the Health and Active Living Plaza, as well as the remainder of the growth-related capital program for each service category.

Further details, including cost allocations for specific projects impacted by this amendment can be found in Appendix A.

**Table 4**  
**Summary of Growth-related Capital Program (\$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
Growth Studies	\$13,277.85	\$320.00	\$1,351.00	\$0.00	\$0.00	\$11,606.85
Library Services	<b>\$20,383.20</b>	\$0.00	\$61.50	\$4,347.55	\$2,261.41	\$13,712.74
Fire and Emergency Services	\$13,100.95	\$0.00	\$0.00	\$2,851.60	\$2,511.50	\$7,737.85
Indoor Recreation	<b>\$116,888.00</b>	\$0.00	\$30.00	\$18,661.38	\$0.00	\$98,196.62
Outdoor Recreation	<b>\$69,813.29</b>	\$0.00	\$1,716.50	\$3,914.43	\$21,767.72	\$42,414.63
Public Works	\$3,866.94	\$0.00	\$0.00	\$0.00	\$604.00	\$3,262.94
<b>Total General Services</b>	<b>\$224,052.37</b>	<b>\$0.00</b>	<b>\$1,808.00</b>	<b>\$29,774.97</b>	<b>\$27,144.63</b>	<b>\$165,324.77</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>\$678,166.84</b>	<b>\$6,241.60</b>	<b>\$66,749.73</b>	<b>\$38,226.57</b>	<b>\$27,144.63</b>	<b>\$539,804.30</b>

## 6.0 Calculated Development Charges

---

The calculated development charges have been amended from the 2019 DC Background Study and February 2022 Amendment Study to reflect awarded tender construction costs for the Health and Active Living Plaza. This section contains a revised summary of the growth-related capital program.

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. 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

A summary of the calculation of the unadjusted Town-wide development charges is shown in Table 5. 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 are found in Appendix A.

As shown in Table 5, the DC eligible costs for recovery over the ten-year planning period 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 period. 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.

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

Residential: \$12,112.42 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 DCA, any revenue lost through discounts or exemptions may not be recovered by offsetting increases in other portions of the calculated charge.

**Table 5**  
**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	\$13,712.74	100%	\$13,712.74	\$721.08	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	\$98,196.62	100%	\$98,196.62	\$5,163.62	0%	\$0.00	\$0.00	0%	\$0.00	\$0.00
Outdoor Recreation	\$42,414.63	100%	\$42,414.63	\$2,230.35	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>\$176,931.63</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>\$12,112.42</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 Appendix A of this Background Study.

A summary of the adjusted Town-wide residential and non-residential development charges is presented in Table 6.

Residential DCs vary by unit type and are based on occupancy factors. The adjusted charge of \$11,923.17 per capita is converted to a charge per unit based on the following Persons Per Unit assumptions:

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

The non-residential charges have not been adjusted as part of this amendment and, as such, are not included in Table 6 below.

**Table 6**  
**Summary of Calculated Town-Wide Residential DC Rates**

Service Category	Residential Development Charge per Unit					
	Unadjusted Charge Per Capita	Adjusted Charge Per Capita	Single & Semi Detached	Multiples	Apartments ≥ 700 sq ft	Apartments < 700 sq ft
<i>Persons Per Unit</i>			3.86	3.12	2.29	1.68
<b>General Services</b>						
Growth Studies	\$522.44	\$480.92	\$1,858	\$1,499	\$1,101	\$808
Library Services	\$721.08	\$667.62	\$2,579	\$2,081	\$1,529	\$1,122
Fire Services	\$348.29	\$352.82	\$1,363	\$1,100	\$808	\$593
Indoor Recreation	\$5,163.62	\$4,885.48	\$18,876	\$15,231	\$11,188	\$8,208
Outdoor Recreation	\$2,230.35	\$2,047.11	\$7,909	\$6,382	\$4,688	\$3,439
Public Works	\$146.87	\$138.90	\$537	\$433	\$318	\$233
Municipal Parking	\$0.00	\$0.00	\$0	\$0	\$0	\$0
<b>Subtotal General Services</b>	<b>\$9,132.65</b>	<b>\$8,572.85</b>	<b>\$33,122</b>	<b>\$26,726</b>	<b>\$19,632</b>	<b>\$14,403</b>
<b>Engineering Services</b>						
Roads and Related	\$1,586.18	\$1,789.42	\$6,914	\$5,579	\$4,098	\$3,006
Water Services	\$232.69	\$535.00	\$2,067	\$1,668	\$1,225	\$899
Wastewater Services	\$1,160.90	\$1,025.90	\$3,964	\$3,198	\$2,349	\$1,724
<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>TOTAL DEVELOPMENT CHARGE</b>	<b>\$12,112.42</b>	<b>\$11,923.17</b>	<b>\$46,067</b>	<b>\$37,171</b>	<b>\$27,304</b>	<b>\$20,032</b>

It should be noted that the adjusted development charge rates shown above reflect the rates calculated in the February 2022 Amendment Study for all service categories that have not been impacted by this amendment.

## 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. The charge increased by \$6,974, or 20% to \$40,859 per unit in the February 2022 Amendment, prior to adjustments for indexing. The proposed residential rate of \$46,067 represents an increase of \$5,208 per unit, or 13% over what was approved through the February 2022 Amendment Study. This is shown in Table 7 below.

Non-residential rates are not impacted by this amendment study.

**Table 7**  
**Comparison of February 2022 Amendment Study Calculated Rates & Current**  
**Calculated Residential Development Charge Rates**

Service Category	Rates Calculated Feb 2022 Amendment	Calculated DC Rates	Difference	
	Single & Semi Detached	Single & Semi Detached	\$	%
<b>General Services</b>				
Growth Studies	\$1,858	\$1,858	\$0	0%
Library Services	\$2,239	\$2,579	\$340	15%
Fire & Emergency Services	\$1,363	\$1,363	\$0	0%
Indoor Recreation	\$14,895	\$18,876	\$3,981	27%
Outdoor Recreation	\$7,022	\$7,909	\$887	13%
Public Works	\$537	\$537	\$0	0%
<b>Subtotal General Services</b>	<b>\$27,914</b>	<b>\$33,122</b>	<b>\$5,208</b>	<b>19%</b>
<b>Engineering Services</b>				
Roads and Related	\$6,914	\$6,914	\$0	0%
Water Services	\$2,067	\$2,067	\$0	0%
Wastewater Services	\$3,964	\$3,964	\$0	0%
<b>Subtotal Engineering Services</b>	<b>\$12,945</b>	<b>\$12,945</b>	<b>\$0</b>	<b>0%</b>
<b>TOTAL DEVELOPMENT CHARGE</b>	<b>\$40,859</b>	<b>\$46,067</b>	<b>\$5,208</b>	<b>13%</b>

## 6.4 Adjustment of proposed development charge rates for indexing

It is important to note that the Town has indexed the 2019 calculated development charge rates semi-annually since January 1, 2020. Therefore, the rates for the service categories not impacted by this amendment, passed in February 2022, have since been adjusted once, on July 1, 2022.

Additionally, the rates calculated above in the amended categories of Indoor Recreation, Outdoor Recreation, and Library have been indexed to account for the portions of the capital programs that were developed in 2019 under the original background study.

The proposed development charge rates effective upon approval of the amendment based on indexing the calculated rates from January 1, 2020 are shown below. These reflect the rates currently in effect, as of July 1, 2022, for rate categories not impacted by this study, plus the recalculated and indexed rates for the amended categories.

**Table 8**  
**Summary of Proposed Town-Wide Residential DC Rates**

Service Category	Residential Development Charge per Unit			
	Single & Semi Detached	Multiples	Apartments ≥ 700 sq ft	Apartments < 700 sq ft
<b>Persons Per Unit</b>	3.86	3.12	2.29	1.68
<b>General Services</b>				
Growth Studies	\$2,305	\$1,861	\$1,366	\$1,003
Library Services	\$3,198	\$2,585	\$1,897	\$1,392
Fire & Emergency Services	\$1,691	\$1,365	\$1,003	\$736
Indoor Recreation	\$23,401	\$18,915	\$13,883	\$10,185
Outdoor Recreation	\$9,806	\$7,926	\$5,817	\$4,268
Public Works	\$670	\$537	\$395	\$289
<b>Subtotal General Services</b>	<b>\$41,071</b>	<b>\$33,189</b>	<b>\$24,361</b>	<b>\$17,873</b>
<b>Engineering Services</b>				
Roads and Related	\$8,579	\$6,923	\$5,085	\$3,730
Water Services	\$2,568	\$2,073	\$1,523	\$1,116
Wastewater Services	\$4,925	\$3,974	\$2,917	\$2,142
<b>Subtotal Engineering Services</b>	<b>\$16,072</b>	<b>\$12,970</b>	<b>\$9,525</b>	<b>\$6,988</b>
<b>TOTAL DEVELOPMENT CHARGE</b>	<b>\$57,143</b>	<b>\$46,159</b>	<b>\$33,886</b>	<b>\$24,861</b>

The proposed rate of \$57,143 represents an increase of \$6,428, or 13% over rates currently in force, as at July 1, 2022. This is illustrated on Table 9 below.

**Table 9**  
**Comparison of Current and Proposed Development Charge Rates**

Service Category	Current Rates in Force July 1, 2022	Proposed DC Rates	Difference	
	Single & Semi Detached	Single & Semi Detached	\$	%
<b>General Services</b>				
Growth Studies	\$2,305	\$2,305	\$0	0%
Library Services	\$2,779	\$3,198	\$419	15%
Fire & Emergency Services	\$1,691	\$1,691	\$0	0%
Indoor Recreation	\$18,484	\$23,401	\$4,917	27%
Outdoor Recreation	\$8,714	\$9,806	\$1,092	13%
Public Works	\$670	\$670	\$0	0%
<b>Subtotal General Services</b>	<b>\$34,643</b>	<b>\$41,071</b>	<b>\$6,428</b>	<b>19%</b>
<b>Engineering Services</b>				
Roads and Related	\$8,579	\$8,579	\$0	0%
Water Services	\$2,568	\$2,568	\$0	0%
Wastewater Services	\$4,925	\$4,925	\$0	0%
<b>Subtotal Engineering Services</b>	<b>\$16,072</b>	<b>\$16,072</b>	<b>\$0</b>	<b>0%</b>
<b>TOTAL DEVELOPMENT CHARGE</b>	<b>\$50,715</b>	<b>\$57,143</b>	<b>\$6,428</b>	<b>13%</b>

## 7.0 Long Term Capital and Operating Costs

---

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 is to 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.

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 10. However, the capital program will be considered as part of the annual budget process and Council may adjust the timing of capital projects accordingly.

**Table 10**  
**Summary of Annual Long Term 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 in the first quarter of 2023. 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 \$6.6 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 11.

**Table 11**  
**Summary of Annual Provisions for Future Replacement**  
**General & Engineering Services (\$000)**

<b>Service Category</b>	<b>Provision in 2027<sup>1</sup></b>	<b>Provision in 2041<sup>1</sup></b>
<b>General Services</b>		
Growth Studies	\$0.00	\$0.00
Library Services	\$915.75	\$0.00
Fire and Emergency Services	\$27.36	\$0.00
Indoor Recreation	\$1,774.72	\$0.00
Outdoor Recreation	\$1,289.47	\$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>\$6,552.39</b>	<b>\$8,693.83</b>

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

### 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.





# 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 the applicable general service categories included in this Amendment Background Study. As this amendment study includes updates to the costs of the Health and Active Living Plaza only, a limited list of general service categories are impacted. The affected service categories detailed in this Appendix are:

Appendix A.1	Library Services
Appendix A.2	Indoor Recreation
Appendix A.3	Outdoor Recreation

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

### Schedule 1: Historical Inventory of Capital Assets

Historical service levels have been amended for Library and Indoor Recreation Services to reflect current costs to replace facilities, which is based on approved tender costs for the Health and Active Living Plaza. The Historical Inventory of Capital Assets for Outdoor Recreation has not been revised as part of this study. Revised summaries have been included for those service categories as Schedule 1.

### Schedule 2: Development Charge Capital Program

Schedule 2 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.

Only costs associated with the Health and Active Living Plaza have been updated as part of this Amendment Study. The balance of the capital program is reflective of the 2019 Town-wide Development Charge Background Study, as amended in February 2022.

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 future development. Development-related costs for all categories included in this amendment study are 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. These charges are referred to as 'unadjusted' as they have not yet been adjusted for financing and annual cash flow considerations.

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

It is important to consider not only anticipated project costs, but also the timing of the anticipated expenditures relative to the development charge revenue. Schedule 3 shows a 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.

## A.1 Library Services

---

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.

The library's share of the awarded tender cost of the construction of the HALP is \$16.2 million. This is an increase of \$1.5 million over what was included in the 2022 Amendment Study. Costs associated with the new facility include \$14.0 million in construction costs, \$1.9 million in borrowing costs, and \$0.3 million for furniture and equipment.

**A.1 LIBRARY SERVICES**  
**SCHEDULE 1**  
**PAGE 1**  
**Historical 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>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	\$873	
Mount Albert Branch	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	\$873	
<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>\$11,787.88</b>	<b>\$11,787.88</b>	<b>\$11,787.88</b>	<b>\$11,787.88</b>	<b>\$11,787.88</b>	<b>\$11,787.88</b>	<b>\$11,787.88</b>	<b>\$11,787.88</b>	<b>\$11,787.88</b>	<b>\$11,787.88</b>		
<b>Service Level (\$/capita)</b>	<b>\$535.00</b>	<b>\$529.71</b>	<b>\$524.47</b>	<b>\$519.29</b>	<b>\$512.69</b>	<b>\$506.17</b>	<b>\$499.73</b>	<b>\$493.38</b>	<b>\$487.10</b>	<b>\$465.69</b>		<b>\$507.32</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.1 LIBRARY SERVICES  
SCHEDULE 1  
PAGE 2**

**Historical Inventory of Capital Assets**

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

Collection Materials (#)											\$/item	\$/capita
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	
Audiovisual Materials												
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>

Fixtures, Furniture and Equipment (total value)											\$/capita	
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.1 LIBRARY SERVICES  
SCHEDULE 1  
PAGE 3  
Historical Inventory of Capital Assets**

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

**Summary of All Assets**

Total Value (\$000)	\$15,552.65	\$15,468.32	\$15,871.85	\$15,884.06	\$16,840.92	\$16,827.92	\$18,709.21	\$18,582.49	\$20,391.72	\$20,391.25		\$17,452.04
Service Level (\$/capita)	\$705.87	\$695.10	\$706.18	\$699.74	\$732.46	\$722.58	\$793.15	\$777.76	\$842.63	\$805.57		\$748.10

**Maximum Eligible Recoverable Amount 2018-2027**

Ten-Year Average Service Level 2008-2017	\$748.10
Forecast Population Growth 2018-2027	18,349
Less: Excess Capacity	\$1,454,620
<b>Maximum Eligible Amount For Future DC Funding</b>	<b>\$12,272,475</b>



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

Project Description	Timing	Estimated Project Cost	LESS:		Total DC Eligible Cost	CAPITAL PROGRAM FUNDING			COST ALLOCATION		
			Alternative Funding Sources	Benefit to Existing Share		Existing Reserve Fund Balance	Post Period Benefit 2028+	Current Planning Period 2018-2027	Residential	Retail	Non-Retail
									100%	0%	0%
<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 Health & Active Living Plaza design & construction	2022-2025	\$14,030,000	\$0	\$0	\$14,030,000	\$4,327,052	\$0	\$9,702,948	\$9,702,948	\$0	\$0
3 Health & Active Living Plaza - office furniture and equipment	2022-2025	\$300,000	\$0	\$0	\$300,000	\$0	\$0	\$300,000	\$300,000	\$0	\$0
4 Health & Active Living Plaza borrowing costs	2018-2027	\$1,870,000	\$0	\$0	\$1,870,000	\$0	\$0	\$1,870,000	\$1,870,000	\$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>\$20,383,200</b>	<b>\$0</b>	<b>\$61,500</b>	<b>\$20,321,700</b>	<b>\$4,347,552</b>	<b>\$2,261,410</b>	<b>\$13,712,738</b>	<b>\$13,712,738</b>	<b>\$0</b>	<b>\$0</b>

<b>Residential Development Charge Calculation</b>	
Residential Share of 2018-2027 Discounted Growth Related Capital Program	\$13,712,738
10-Year Population Growth in New Units	19,017
Development Charge Per Capita	<b>\$721.08</b>

**A.1 LIBRARY SERVICES**  
**SCHEDULE 3**  
**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
Opening Balance	0.00	-1,585.25	-3,203.99	-4,833.29	-6,475.26	-7,946.52	-7,249.33	-6,481.78	-5,642.17	-4,593.20	
Residential Funding Requirements											
Annual Expenditures (\$000)	2,114.57	2,114.57	2,174.57	2,154.57	2,189.57	248.98	248.98	248.98	173.98	173.98	11,842.74
Inflated Annual Expenditures at 2% per annum (\$000)	2,114.57	2,156.86	2,262.42	2,286.45	2,370.06	274.89	280.39	286.00	203.84	207.92	12,443.40
Borrowing Costs - Not Inflated (\$000)	187.00	187.00	187.00	187.00	187.00	187.00	187.00	187.00	187.00	187.00	1,870.00
Annual Development Charge Revenue											
Development Charge Receipts	716.36	725.24	820.32	831.76	1,086.15	1,159.48	1,235.29	1,312.92	1,440.08	4,988.30	14,315.90
Interest on Opening Balance <sup>(1)</sup>	0.00	-0.08	-0.16	-0.24	-0.32	-0.40	-0.36	-0.32	-0.28	-0.23	-2.40
Interest on In-Year Transactions <sup>(1)</sup>	-0.04	-0.04	-0.04	-0.04	-0.04	0.01	0.01	0.01	0.01	0.06	-0.10
Total Revenue	716.32	725.12	820.12	831.48	1,085.79	1,159.09	1,234.94	1,312.60	1,439.81	4,988.13	14,313.40
Closing Balance	-1,585.25	-3,203.99	-4,833.29	-6,475.26	-7,946.52	-7,249.33	-6,481.78	-5,642.17	-4,593.20	0.00	
Library Services Adjusted Development Charge:	\$667.62 /capita										
(1) Assumes: Interest of 2.5%, Borrowing of 5%											

## A. 2 Indoor Recreation

---

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.

The indoor recreation component of the awarded tender cost of the construction of the HALP is \$86.8 million. This is an increase of \$27.9 million over what was included in the 2022 Amendment Study. Costs associated with the new facility include \$68.5 million for design and construction, \$8.0 million for land, \$1.2 million for furniture and equipment and \$9.1 million for borrowing costs.

**B.2 INDOOR RECREATION  
SCHEDULE 1  
PAGE 1**

**Historical Inventory of Capital Assets**

Year	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	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	\$873	
Sharon Temperance Hall	2,272	2,272	2,272	2,272	2,272	2,272	2,272	2,272	2,272	2,272	\$873	
Holland Landing Community Centre	15,333	15,333	15,333	15,333	15,333	15,333	15,333	15,333	15,333	15,333	\$873	
Queensville Community Centre	4,009	4,009	4,009	4,009	4,009	4,009	4,009	-	-	-	\$873	
North Union Community Centre	2,860	2,860	2,860	2,860	2,860	2,860	2,860	2,860	2,860	2,860	\$873	
Mount Albert Community Centre	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	\$873	
Ross Family Complex	9,760	9,760	9,760	9,760	9,760	9,760	9,760	9,760	9,760	9,760	\$873	
East Gwillimbury Sports Complex	65,379	65,379	65,379	71,379	71,379	71,379	71,379	71,379	67,779	67,779	\$873	
Mount Albert Lions Hall	5,588	5,589	5,590	5,591	5,592	5,593	5,594	5,595	5,596	5,597	\$873	
Newmarket Pool	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	\$873	
Phoebe Gilman Community Space	-	-	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	\$873	
<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>\$105,934.7</b>	<b>\$105,935.5</b>	<b>\$107,770.1</b>	<b>\$113,010.0</b>	<b>\$113,010.9</b>	<b>\$113,011.7</b>	<b>\$113,012.6</b>	<b>\$109,512.9</b>	<b>\$106,370.4</b>	<b>\$106,371.2</b>		
<b>Service Level (\$ / capita)</b>	<b>\$4,807.9</b>	<b>\$4,760.4</b>	<b>\$4,795.0</b>	<b>\$4,978.4</b>	<b>\$4,915.1</b>	<b>\$4,852.7</b>	<b>\$4,791.0</b>	<b>\$4,583.6</b>	<b>\$4,395.5</b>	<b>\$4,202.3</b>		<b>\$4,708.2</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.2 INDOOR RECREATION  
SCHEDULE 1  
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
Total (\$000)	\$114,148.65	\$114,149.54	\$116,005.09	\$121,365.03	\$121,365.92	\$121,366.80	\$121,367.68	\$117,037.91	\$113,823.36	\$113,824.24	\$118,066.84
Service Level (\$/capita)	\$5,180.70	\$5,129.52	\$5,161.38	\$5,346.48	\$5,278.53	\$5,211.45	\$5,145.21	\$4,898.57	\$4,703.44	\$4,496.70	\$5,055.20

<b>Maximum Eligible Recoverable Amount 2018-2027</b>	
Ten-Year Average Service Level 2008-2017	\$5,055.20
Forecast Population Growth 2018-2027	18,349
Less: Excess Capacity	\$0
<b>Maximum Eligible Amount For Future DC Funding</b>	<b>\$92,758,745</b>

**A.2 INDOOR RECREATION  
SCHEDULE 2  
Development Charge Capital Program**

Project Description	Timing	Estimated Project Cost	LESS:		Total DC Eligible Cost	CAPITAL PROGRAM FUNDING			COST ALLOCATION		
			Alternative Funding Sources	Benefit to Existing Share		Existing Reserve Fund Balance	Post Period Benefit 2028+	Current Planning Period 2018-2027	Residential	Retail	Non-Retail
									<b>100%</b>	<b>0%</b>	<b>0%</b>
<b>Indoor Recreation</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	\$68,498,000	\$0	\$0	\$68,498,000	\$18,661,383	\$0	\$49,836,617	\$49,836,617	\$0	\$0
3 Health & Active Living Plaza borrowing costs	2018-2027	\$9,130,000	\$0	\$0	\$9,130,000	\$0	\$0	\$9,130,000	\$9,130,000	\$0	\$0
4 Health & Active Living Plaza - office furniture and equipment	2022-2025	\$1,200,000	\$0	\$0	\$1,200,000	\$0	\$0	\$1,200,000	\$1,200,000	\$0	\$0
5 Holland Landing Community Centre expansion	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>\$116,888,000</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$116,858,000</b>	<b>\$18,661,383</b>	<b>\$0</b>	<b>\$98,196,617</b>	<b>\$98,196,617</b>	<b>\$0</b>	<b>\$0</b>

<b>Residential Development Charge Calculation</b>	
Residential Share of 2018-2027 Discounted Growth Related Capital Program	\$98,196,617
10 Year Population Growth in New Units	19,017
Development Charge Per Capita	<b>\$5,163.62</b>

## A.2 INDOOR RECREATION

### SCHEDULE 3

#### 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	-13,668.55	-19,441.96	-24,723.22	-30,128.38	-34,208.52	-30,649.98	-31,872.17	-35,010.77	-33,198.47	
<b>Residential Funding Requirements</b>											
Annual Expenditures (\$000)	17,997.32	9,967.32	9,967.32	9,967.32	10,267.32	3,633.33	8,300.00	10,300.00	6,666.67	2,000.00	89,066.62
Inflated Annual Expenditures at 2% per annum (\$000)	17,997.32	10,166.67	10,370.00	10,577.40	11,113.68	4,011.49	9,347.15	11,831.46	7,811.06	2,390.19	95,616.43
Borrowing Costs - Not Inflated (\$000)	913.00	913.00	913.00	913.00	913.00	913.00	913.00	913.00	913.00	913.00	9,130.00
<b>Annual Development Charge Revenue</b>											
Development Charge Receipts	5,242.12	5,307.09	6,002.84	6,086.61	7,948.16	8,484.70	9,039.52	9,607.53	10,538.09	36,502.90	104,759.56
Interest on Opening Balance <sup>(1)</sup>	0.00	-0.68	-0.97	-1.24	-1.51	-1.71	-1.53	-1.59	-1.75	-1.66	-12.65
Interest on In-Year Transactions <sup>(1)</sup>	-0.34	-0.14	-0.13	-0.14	-0.10	0.04	-0.03	-0.08	0.02	0.41	-0.48
<b>Total Revenue</b>	<b>5,241.77</b>	<b>5,306.26</b>	<b>6,001.74</b>	<b>6,085.24</b>	<b>7,946.55</b>	<b>8,483.03</b>	<b>9,037.96</b>	<b>9,605.86</b>	<b>10,536.36</b>	<b>36,501.65</b>	<b>104,746.43</b>
<b>Closing Balance</b>	-13,668.55	-19,441.96	-24,723.22	-30,128.38	-34,208.52	-30,649.98	-31,872.17	-35,010.77	-33,198.47	0.00	
<b>Indoor Recreation Adjusted Development Charge:</b>	<b>\$4,885.48 /capita</b>										
(1) Assumes: Interest of 2.5%, Borrowing of 5%											

## A.3 Outdoor Recreation

---

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 includes an adjustment to the cost estimate of the Park at the Health and Active Living Plaza, from \$5.5 million to \$6.0 million, which is an increase of \$0.5 million. No other aspects of the Outdoor Recreation capital program have been adjusted since the February 2022 Amendment Study.



**A.3 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>100%</b>	<b>0%</b>	<b>0%</b>
<b>Park Facilities</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 Cost	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	\$6,000,000	\$0	\$0	\$6,000,000	\$0	\$0	\$6,000,000	\$6,000,000	\$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>\$69,813,285</b>	<b>\$0</b>	<b>\$1,716,500</b>	<b>\$68,096,785</b>	<b>\$3,914,432</b>	<b>\$21,767,720</b>	<b>\$42,414,634</b>	<b>\$42,414,634</b>	<b>\$0</b>	<b>\$0</b>

**Residential Development Charge Calculation**

Residential Share of 2018-2027 Discounted Growth Related Capital Program	\$42,414,634
10 Year Population Growth in New Units	19,017
Development Charge Per Capita	<b>\$2,230.35</b>

### A.3 OUTDOOR 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
Opening Balance	0.00	-11,108.21	-25,155.61	-23,105.24	-27,393.88	-25,290.39	-22,221.00	-18,926.23	-18,688.26	-14,780.33	
Residential Funding Requirements											
Annual Expenditures (\$000)	13,182.78	15,831.93	328.72	6,328.72	1,019.83	328.72	328.72	3,190.72	328.72	328.72	41,197.6
Inflated Annual Expenditures at 2% per annum (\$000)	13,182.78	16,148.56	342.00	6,716.09	1,103.90	362.93	370.19	3,665.13	385.15	392.85	42,669.6
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
Annual Development Charge Revenue											
Development Charge Receipts	2,196.55	2,223.78	2,515.31	2,550.41	3,330.44	3,555.26	3,787.74	4,025.75	4,415.67	15,295.44	43,896.3
Interest on Opening Balance <sup>(1)</sup>	0.00	-0.56	-1.26	-1.16	-1.37	-1.26	-1.11	-0.95	-0.93	-0.74	(9.3)
Interest on In-Year Transactions <sup>(1)</sup>	-0.28	-0.35	0.03	-0.11	0.03	0.04	0.04	0.00	0.05	0.18	(0.4)
Total Revenue	2,196.27	2,222.87	2,514.08	2,549.15	3,329.09	3,554.03	3,786.67	4,024.80	4,414.79	15,294.89	43,886.6
Closing Balance	-11,108.21	-25,155.61	-23,105.24	-27,393.88	-25,290.39	-22,221.00	-18,926.23	-18,688.26	-14,780.33	0.00	
Outdoor Recreation Adjusted Development Charge:	\$2,047.11 /capita										
(1) Assumes: Interest of 2.5%, Borrowing of 5%											



# Appendix B – Asset Management Plan



Town of East Gwillimbury

## B. Asset Management Plan

The Development Charges requires 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 \$6.6 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 B are considered financially sustainable at this time.

**APPENDIX B**  
**SCHEDULE 1**  
**SUMMARY OF ESTIMATED USEFUL LIFE ASSUMPTIONS**  
**TOWN-WIDE SERVICES**

Service Category	Amenity	Estimated Useful Life
<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



**APPENDIX B  
SCHEDULE 2  
ANNUAL REPLACEMENT PROVISION SCHEDULE  
GENERAL SERVICES, 2018-2027 (000\$)**

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	\$615.59	\$676.49	\$738.60	\$851.12	\$915.75
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	\$1,070.91	\$1,070.91	\$1,070.91	\$1,495.60	\$1,774.72
Outdoor Recreation	\$0.00	\$100.97	\$203.95	\$366.75	\$473.89	\$747.05	\$858.53	\$972.24	\$1,171.17	\$1,289.47
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>\$184.47</b>	<b>\$356.45</b>	<b>\$590.25</b>	<b>\$781.56</b>	<b>\$2,539.93</b>	<b>\$2,732.00</b>	<b>\$2,911.15</b>	<b>\$3,678.51</b>	<b>\$4,182.44</b>



**APPENDIX B  
SCHEDULE 3  
ANNUAL REPLACEMENT PROVISION SCHEDULE  
ENGINEERING SERVICES, 2018-2041 (000\$)**

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	\$2,686.50	\$2,948.30	\$3,215.34	\$3,516.07	\$3,793.90	\$4,077.28	\$4,366.33	\$4,661.16	\$4,961.89	\$5,268.63	\$5,581.51	\$5,900.64
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	\$1,784.10	\$1,784.10	\$1,784.10	\$2,250.06	\$2,250.06	\$2,250.06	\$2,250.06	\$2,250.06	\$2,250.06	\$2,250.06	\$2,250.06	\$2,250.06
<b>Total Annual Requirements to 2041</b>	<b>\$4,751.11</b>	<b>\$5,034.49</b>	<b>\$5,323.54</b>	<b>\$6,112.69</b>	<b>\$6,413.42</b>	<b>\$6,720.16</b>	<b>\$7,033.04</b>	<b>\$7,352.17</b>	<b>\$7,677.69</b>	<b>\$8,009.72</b>	<b>\$8,348.38</b>	<b>\$8,693.83</b>



# Appendix C – Amended Development Charge By-law



Town of East Gwillimbury



## THE CORPORATION OF THE TOWN OF EAST GWILLIMBURY

### BY-LAW NUMBER 2023-XX

#### Being a By-law to amend By-law 2019-063 Town-Wide Development Charges

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 the Council of the Town of East Gwillimbury, on February 1, 2022, enacted Amending by-law 2022-055 to amend Town-wide development charges imposed 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 October 31, 2022 ("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 6, 2022 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 6, 2022;

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

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

1. Schedule "B" is deleted and replaced with Schedule "B" attached hereto.



This by-law shall come into force and effect on **DATE, 2023.**

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 **DATE**, 2023.

---

**Virginia Hackson**, Mayor

---

Tara Lajevardi, Municipal Clerk

**Schedule "B" OF BY-LAW 2023-XX**

**SCHEDULE OF DEVELOPMENT CHARGES**

Service Category	Residential Charge Per Unit				Non-Residential Charge Per Square Foot of GFA	
	Single & Semi Detached	Multiples	Apartments ≥ 700 sq ft	Apartments < 700 sq ft	Retail	Non-Retail
Growth Studies	\$2,305	\$1,861	\$1,366	\$1,003	\$1.19	\$0.81
Library Services	\$3,198	\$2,585	\$1,897	\$1,392	\$0.00	\$0.00
Fire and Emergency Services	\$1,691	\$1,365	\$1,003	\$736	\$0.88	\$0.61
Indoor Recreation	\$23,401	\$18,915	\$13,883	\$10,185	\$0.00	\$0.00
Outdoor Recreation	\$9,806	\$7,926	\$5,817	\$4,268	\$0.00	\$0.00
Public Works	\$670	\$537	\$395	\$289	\$0.34	\$0.22
Roads and Related	\$8,579	\$6,923	\$5,085	\$3,730	\$8.07	\$2.35
Water Services	\$2,568	\$2,073	\$1,523	\$1,116	\$1.52	\$1.61
Wastewater Services	\$4,925	\$3,974	\$2,917	\$2,142	\$1.89	\$1.00
<b>Total Town-wide Charge</b>	<b>\$57,143</b>	<b>\$46,159</b>	<b>\$33,886</b>	<b>\$24,861</b>	<b>\$13.89</b>	<b>\$6.60</b>

Note\*: rates to be adjusted January 1, 2023