



Town of
East Gwillimbury



2019

DEVELOPMENT CHARGE
BACKGROUND STUDY

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Executive Summary



Town of East Gwillimbury

The 2019 Town of East Gwillimbury Development Charge Background Study has been completed in compliance with the provisions of the *Development Charges Act, S.O. 1997* (DCA) and the associated regulation *Ontario Regulation 82/98*. This background study is an update to the October 2014 Consolidation Development Charges Background Study and subsequent amendment study in June 2016.

Development Charges (DC) are an important revenue source for municipalities to fund the capital cost of new growth-related infrastructure. The Town's current by-law (2014-083) will expire in June, 2019 and the Town must pass a new by-law in advance of this date in order to continue to levy DCs so that new services required by development continue to be provided in a fiscally responsible manner.

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

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

The development charge study includes the following service categories:

General Services:

- General Government
- Library Services
- Fire & Emergency Services
- Indoor Recreation
- Outdoor Recreation
- Public Works
- Municipal Parking

Engineering Services:

- Roads and Related Services
- Water Services
- Wastewater Services

The premise of the study is to ensure that charges are calculated such that growth can fund the required capital works necessary to service new development in the Town of East Gwillimbury. The general services are based on a ten-year planning horizon, from 2018 to 2027. Engineering servicing needs are assessed to 2041.

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

The growth forecast, which is detailed in Appendix A, is based on the Region of York's Preferred Growth scenario, which is used for all of the Town's planning and master servicing studies. The Town has been experiencing significant growth in the last few years. It is expected that this trend will continue, however growth is currently limited to an allocation under the York Durham Sewage Solution (YDSS) infrastructure. As such, the forecasts referenced in this study are based on the following growth projections:

Residential and Non-Residential Growth Forecast Summary			
	2018 Total	10-year Growth 2018-2027	Long Term Growth 2018-2041
Residential			
Population	26,477	18,349	90,887
Household	8,645	5,285	27,790
Population Growth in New Households		19,017	100,436
Non-Residential			
Employees ¹	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.

Development Charges in this study have been calculated at a level no higher than the average service level provided by the Town over the ten-year period immediately preceding the preparation of the Background study, for eligible services, as required by the DCA. These service level calculations are detailed in Appendices B and C.

The details of the rate calculation and growth-related capital programs for all Town-wide services can be found in Appendices B and C for general and engineering services, respectively. Below is a summary of the growth-related costs for each service category, both gross costs and the net DC eligible cost included in the rate calculation. A number of deductions have been made, as required by the DCA including alternative funding sources, benefit to existing development, post period benefit shares, statutory ten per cent discount. These shares total \$156.4 million and will be funded either through future DCs or alternative sources.

Growth-Related Capital Program Summary		
Service Category	Total Program Cost	DC Recoverable Cost
General Services		
General Government	\$13,277,850	\$10,937,950
Library Services	\$13,896,040	\$6,503,020
Fire and Emergency Services	\$13,100,950	\$2,737,850
Indoor Recreation	\$77,011,370	\$52,487,990
Outdoor Recreation	\$68,057,690	\$36,701,780
Public Works	\$3,866,940	\$3,262,940
Municipal Parking	\$385,500	\$209,180
Subtotal General Services	\$189,596,340	\$112,840,710
Engineering Services		
Roads and Related	\$271,093,530	\$205,193,040
Water Services	\$29,967,800	\$28,314,090
Wastewater Services	\$151,553,140	\$139,472,400
Subtotal Engineering Services	\$452,614,470	\$372,979,530
TOTAL Costs	\$642,210,810	\$485,820,240

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

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

Proposed Development Charge Rates		Current Rates	Difference
Residential			
Single & Semi-Detached	\$33,885 /unit	\$23,890 /unit	\$9,995
Multiple Dwelling	\$27,341 /unit	\$20,161 /unit	\$7,180
Apartments ≥ 700 sq.ft.	\$20,083 /unit	\$15,059 /unit	\$5,024
Apartments < 700 sq.ft.	\$14,733 /unit	\$10,829 /unit	\$3,904
Non-Residential			
Retail	\$10.56 /sq.ft.	\$8.82 /sq.ft.	\$1.74
Non-Retail	\$4.92 /sq.ft.	\$2.69 /sq.ft.	\$2.23

The Town’s residential DC for a single or semi-detached unit currently in effect as of January 1, 2019 is \$23,890 per unit. The retail and non-retail rates are \$8.82 and \$2.69 per square foot, respectively. The recalculation of these rates that is detailed in this study has considered the revised growth forecasts, servicing needs, and project costs to arrive at the proposed Town-wide DCs.

It is estimated that the Town’s net operating costs will increase by about \$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 this study. In order to maintain and eventually replace the new growth-related assets, the Town will need to fund an additional \$4.5 million by 2027 to ensure that the items are financially sustainable over their full life cycle.

1.0 Introduction

Development Charges (DC) are fees imposed by municipalities to recover the capital costs incurred in servicing new development. The *Development Charges Act, S.O. 1997* (DCA) is the provincial legislation that governs the calculation and imposition of the charges for municipalities in Ontario. The 2019 Town of East Gwillimbury Development Charge Background Study and By-law have been prepared in compliance with the requirements of the legislation and outline the methodology used in the calculation of the proposed development charge rates. This study also provides background on the Town's current policies supporting the by-law.

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

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

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

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

2.0 Development Charge Calculation & By-law Update Process

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

2.1 Town-wide development charges

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

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

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

- General Services
 - General Government
 - Library Services
 - Fire & Emergency Services
 - Indoor Recreation
 - Outdoor Recreation
 - Public Works
 - Municipal Parking

- Engineering Services
 - Roads and Related
 - Water Services
 - Wastewater Services

The analysis examines the individual capital facilities and equipment associated with each service category. For example, Library Services includes library facilities, associated land, collection materials, and all furnishings and equipment within the library as permitted in the DCA¹.

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

2.2 Area-specific development charges

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

2.3 Growth forecast

The DCA requires municipalities to forecast the amount, type and location of new development during the established planning periods so that the required capital needs may be properly identified. The development forecast included in this study is based on both a ten-year (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.

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

2.4 Historical service levels

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

The DCA stipulates that the increase in the need for service attributable to anticipated development “must not include an increase that would result in the level of service exceeding

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

the average level of that service provided in the municipality over the 10-year period immediately preceding the preparation of the background study.” (s.5(1)(4)). The historic 10-year average service levels thus form the basis for the development charge for each eligible service category. The calculated service level determines the maximum amount of future capital costs that may be funded through development charges over the planning period under review.

A review of the Town’s capital service levels for the general and roads and related services, including buildings, land, and equipment was prepared for the 10-year period preceding this background study, from 2008 to 2017. It is discussed in Section 4 of this report and detailed in Appendices B and C. No service level is required for water or wastewater, as legislated standards are used in lieu of measured service levels that can vary by municipality.

2.5 Capital program

A capital program has been prepared for each of the development charge service categories. Each program identifies the capital projects that will be required to service the Town as it grows. The general services programs examine servicing needs over a 10-year period, from 2018 to 2027 and the engineering services program includes growth-related servicing projects out to 2041.

The growth-related capital programs were based on previous development charge studies, available master planning documents, servicing needs stated in secondary plans, as well as discussions with staff. The Town is currently undertaking an update to the Transportation, Water and Wastewater Master Plans. Therefore, the servicing needs and development of the engineering services capital programs are based on the projects brought forward as part of those master planning documents, which will be approved subsequent to the passing of the 2019 DC By-law. The development-related capital program, including cost allocations, is discussed in Section 5 of this report, with further details provided in Appendices B and C.

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

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

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

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

2.5.1 Benefit to existing shares

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

2.5.2 Reserve balance

The Town’s available development charge reserves are applied to capital projects within each service category. All positive reserve balances are assumed to fund a share of project costs in the growth related capital program, thereby reducing the total amount to be funded by future DCs. All negative reserve balances are included in the capital program such that recovery of the balance can be sought through the development charge receipts within the planning period. The Town’s reserve balances as at December 31, 2017 are as follows:

Development Charge Reserve Balance At December 31, 2017	
General Government	(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)
Parking	137,766.87
Roads	3,990,332.72
Water	1,264,327.95
Wastewater	3,196,939.56
Total Balance	32,905,946.28

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 that are 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 provided the appropriate historic service level test is met.

2.5.4 Mandatory 10% discount

The final adjustment to the capital program is a reduction of 10 per cent of net project costs for particular services as specified by S. 5(1)8 of the DCA. Within this background study, the 10 per cent mandatory discount has been applied to the following general services:

- General Government
- Library Services
- Indoor Recreation
- Outdoor Recreation
- Municipal Parking

The 10 per cent discount does 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. These allocation methodologies are discussed further in Appendix C.

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

2.6 Long term operating cost impacts and asset management provisions

The DCA requires consideration of the long-term financial impacts associated with the capital projects included in the background study. It is an important consideration as municipalities

must understand the annual operating costs and asset management provisions required in order to maintain and eventually replace all assets. This has a significant impact on annual budgeting and Council must be aware of the additional funding requirements. It is crucial for long term financial sustainability that the assets and servicing approved through the DC study process be financially sustainable over their full life cycle.

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

2.7 Consultation process

The process required by the legislation includes a period of public consultation and review of the material and proposed by-law. The Town’s update process has been consultative and collaborative throughout, with regular meetings held with a Working Group composed of representatives from the local development industry and stakeholders as well as ongoing communication. Consultation will continue with members of the public and stakeholders prior to the passage of the 2019 DC By-law. A summary of key consultation sessions and working group meetings held throughout the study process is shown below:

Date	Meeting
April 23, 2018	Library board consultation
July 5, 2018	Working Group Consultation #1 – Introduction, by-law review, overview of study priorities
August 2, 2018	Working Group Consultation #2 – Review of development forecast, historical service level inventories and by-law policies
August 14, 2018	Update memorandum to Council
September 6, 2018	Working Group Consultation #3 – General service capital programs, proposed changes to the by-law, further review of development forecast
October 24, 2018	Working Group Consultation #4 – Revised general services capital programs, engineering services capital programs
December 3, 2018	Working Group Information package distributed – Revised capital programs
February 5, 2019	Update memorandum to Council
February 27, 2019	Working Group Consultation #5 – Review changes made and feedback submitted to date
March 6, 2019	Working Group Consultation #6 - Review changes made and feedback submitted to date
March 14, 2019	Notice of Public Meeting
March 15, 2019	Working Group Consultation #7 - Review changes made and feedback submitted to date
March 22, 2019	Release of DC Background Study
April 10, 2019	Stakeholder Presentation at Public Information Centre
April 16, 2019	Statutory Public Meeting of Council
May 7, 2019	Committee of the Whole of Council – Proposed endorsement of 2019 By-law and Background Study
May 22, 2019	Council – Proposed consideration of by-law

3.0 Future Growth in East Gwillimbury

The forecast of anticipated growth in the Town of East Gwillimbury contained in this Background Study is based on 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.

As prescribed by the DCA, 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. Further detail, including the assumptions used and adjustments to the Region of York's forecast data, supported by supplemental tables is provided in Appendix A.

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

3.1 Residential growth forecast

The Town of East Gwillimbury has experienced significant residential growth over the last five years. Future development is expected to remain consistent over the ten-year planning period, from 2018 to 2027, however recent changes in market conditions and the limited remaining allocation of serviced residential lands, among other factors, have caused the pace of growth to slow.

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

As illustrated, the Town of East Gwillimbury's census population growth is forecast to increase by approximately 18,350 people in the next ten years. This net growth, which also accounts for population decline, represents an increase of nearly 70% over the current population, which is estimated at almost 26,500 people. It is anticipated that the required Upper York Sewage Solutions infrastructure will be emplaced by the end of this time period, which will increase serviceable lands in East Gwillimbury and allow development to proceed more quickly following

the initial ten year period. As such, the population is expected to grow by almost 90,890 people to 2041.

Between 2018 and 2027, the Town is expected to grow by almost 5,300 units, which will use up the remaining allocation under York Durham Sewage Solution. The population growth in these units, which is often referred to as *gross population growth*, is estimated based on occupancy data in recently constructed units provided by Statistics Canada. The Persons Per Unit (PPU) data used in this study to forecast gross population growth within the planning periods are as follows:

Single & Semi Detached Units: 3.86 PPU

Multiple Unit Dwellings: 3.12 PPU

Apartments: 2.00 PPU

The Town's population growth in new units is expected to grow by just over 19,000 over the next ten years and, over the longer planning period, by almost 100,440 in 27,790 additional units. Of these new units, 73% is expected to be single and semi-detached units, 23% will be multi-residential and the remaining 4% will be apartments.

3.2 Non-residential growth forecast

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

The Town's DCs are levied on non-residential development as a charge per square foot of Gross Floor Area (GFA). The demand on servicing of non-residential building space by type is based on general employee per floor space assumptions by type of employment. As shown on Table 1, the Town is forecasting approximately 3,200 additional employees between 2018 and 2027 and 29,870 by 2041. This employment growth is expected to generate a significant amount of new building space. The floor space per employee assumptions used in this study are based on the Region of York's data, the Town of East Gwillimbury 2014 and 2016 DC Background Studies, as well as a review of current best practices. The assumptions used are as follows:

Employment Land-Related Employment: 800 sq.ft. per employee

Commercial Employment: 500 sq.ft. per employee

Institutional Employment: 600 sq.ft. per employee

Work at Home: 0 sq.ft. per employee

As a result, the Town expects growth of almost 2 million square feet of non-residential building space over the next ten years. Out to 2041, this figure jumps to almost 19.4 million square feet

of new non-residential building space in East Gwillimbury, just over half of which will be industrial.

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

	2018 Total	10-Year Growth 2018-2027	Long Term Growth 2018-2041
Residential Development			
Census Population	26,477	18,349	90,887
Dwelling Units	8,645	5,285	27,790
<i>Single & 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
Non-Residential Development			
Employees ¹	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 the Historic 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.

For the general services (excluding general government) and roads and related services, historic inventories of capital assets have been completed to meet this requirement and determine the average level of service provided for the period 2008-2017. The service levels are measured as a ratio of inputs per capita or per population plus employment based on the type of development consuming the service. No service level is calculated for general government or water or wastewater, as legislated standards are used in lieu of measured service levels that can vary by municipality.

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.

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

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

Table 2

Summary of Average Historical Service Level
By Service Category, 2008-2017

Service Category	Average Level of Service Provided 2008 to 2017	
Library Services	\$473.18	per capita
Buildings	\$232.40	per capita
Land	\$17.32	per capita
Collection Materials	\$210.70	per capita
Fixtures, Furniture & Equipment	\$12.76	per capita
Fire and Emergency Services	\$668.68	per capita + employee
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
Indoor Recreation	\$2,927.38	per capita
Buildings	\$2,580.37	per capita
Land	\$265.40	per capita
Fixtures, Furniture & Equipment	\$81.60	per capita
Outdoor Recreation	\$2,001.23	per capita
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
Public Works	\$211.43	per capita + employee
Buildings	\$53.09	per capita + employee
Land	\$48.73	per capita + employee
Vehicles & Equipment	\$109.61	per capita + employee
Municipal Parking	\$21.01	per capita
Parking Spaces	\$21.01	per capita
Roads and Related	\$20,465.56	per capita + employee
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

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.

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

The total cost of growth-related projects required to service development between 2018 and 2027 for the general services amounts to \$189.6 million. Table 3 shows the allocation of these costs among the general service categories. As shown, more than 75% of the general services gross costs relate to indoor and outdoor recreation. A total of \$452.6 million is required for roads, water and wastewater projects servicing development to 2041. The breakdown is shown on Table 4.

Table 3

**Summary of General Services Capital Program
2018-2027
Gross Project Costs (millions)**

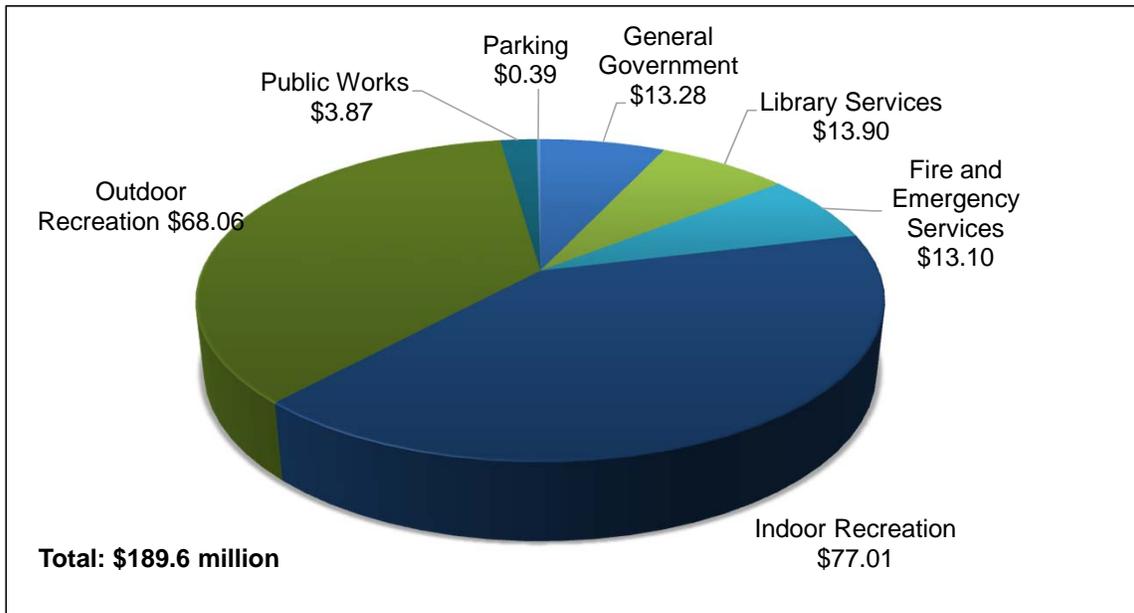
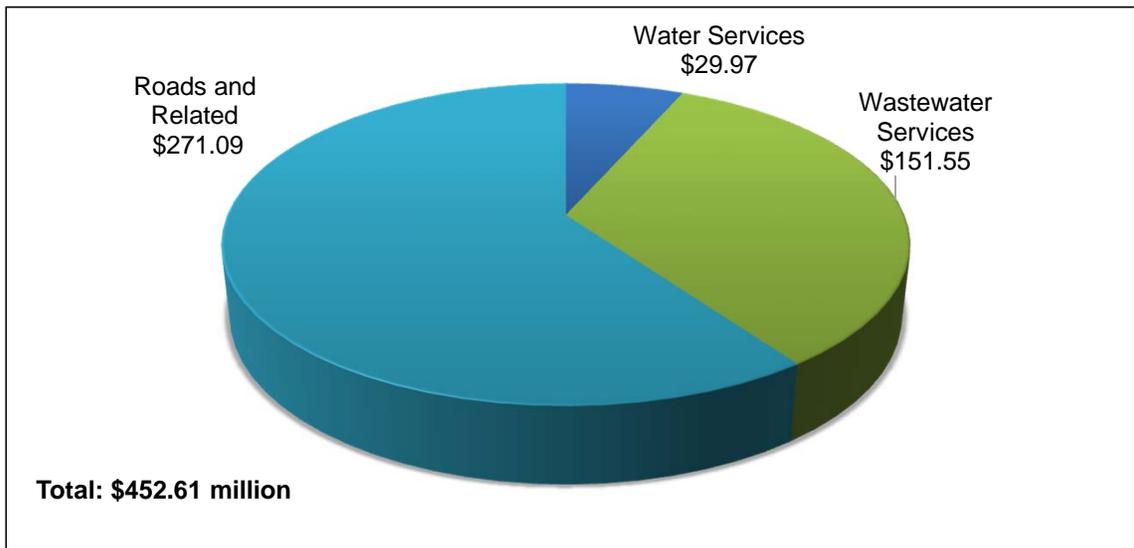


Table 4

**Summary of Engineering Services Capital Program
2018-2041
Gross Project Costs (millions)**



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

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

Table 5 summarizes the deductions made to the capital costs in the growth-related capital programs for each service category. As shown, the engineering services account for 70 per cent of the total growth-related servicing costs. Of the total costs of servicing future growth of \$642.2 million, 13 per cent or \$85.9 million will need to be funded from non-DC sources. These account for the alternative funding sources, benefit to existing shares and the 10 per cent statutory deduction.

Almost \$38.4 million in growth-related project costs will be funded from available reserve funds. A share of \$32.1 million in project costs will either service development beyond the planning period under review or exceeds the historical service level. These costs will be eligible for future funding under subsequent studies. The net balance of project costs eligible for DC funding during the planning period and included in the calculation of development charges is \$485.8 million. Further details, including cost allocations for specific projects, for the general services capital programs can be found in Appendix B. The detail of the engineering services capital programs is included in Appendix C.

Table 5

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

Service	Gross Project Cost	Alternative Funding Sources	Benefit to Existing Share	Existing Reserve Fund Balance	Post Period Benefit	10% Statutory Deduction	Total DC Eligible Costs for Recovery
General Services 2018-2027							
General Government	\$13,277.9	\$320.0	\$1,351.0	\$0.0	\$0.0	\$668.9	\$10,938.0
Library Services	\$13,896.0	\$0.0	\$61.5	\$4,347.6	\$2,261.4	\$722.6	\$6,503.0
Fire and Emergency Services	\$13,101.0	\$0.0	\$0.0	\$2,851.6	\$7,511.5	\$0.0	\$2,737.8
Indoor Recreation	\$77,011.4	\$0.0	\$30.0	\$18,661.4	\$0.0	\$5,832.0	\$52,488.0
Outdoor Recreation	\$68,057.7	\$0.0	\$1,716.5	\$3,914.4	\$21,767.7	\$3,957.3	\$36,701.8
Public Works	\$3,866.9	\$0.0	\$0.0	\$0.0	\$604.0	\$0.0	\$3,262.9
Municipal Parking	\$385.5	\$0.0	\$0.0	\$137.8	\$0.0	\$38.6	\$209.2
Total General Services	\$189,596.3	\$320.0	\$3,159.0	\$29,912.7	\$32,144.6	\$11,219.3	\$112,840.7
Engineering Services 2018-2041							
Roads and Related	\$271,093.5	\$2,688.4	\$59,221.7	\$3,990.3	\$0.0	\$0.0	\$205,193.0
Water Services	\$29,967.8	\$369.4	\$20.0	\$1,264.3	\$0.0	\$0.0	\$28,314.1
Wastewater Services	\$151,553.1	\$3,183.8	\$5,700.0	\$3,196.9	\$0.0	\$0.0	\$139,472.4
Total Engineering Services	\$452,614.5	\$6,241.6	\$64,941.7	\$8,451.6	\$0.0	\$0.0	\$372,979.5
TOTAL Capital Costs	\$642,210.8	\$6,561.6	\$68,100.7	\$38,364.3	\$32,144.6	\$11,219.3	\$485,820.2

6.0 Calculated Development Charges

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

6.1 Unadjusted development charges

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

As shown on Table 6, the DC eligible costs for recovery over the ten-year planning period for the general services have been allocated 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, outdoor recreation and municipal parking 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%

DC eligible costs for the water and wastewater service categories are allocated to residential and non-residential sectors based on the water and wastewater flow estimates used to inform the water and wastewater master plans, resulting in a residential allocation of 81.5 per cent. The non-residential share of 18.5 per cent of total DC eligible costs is attributed to the retail and non-retail sectors based on shares of anticipated employment growth between 2018 and 2041, resulting in 6.9 per cent of DC eligible costs attributable to the retail sector and 11.6 per cent to the non-retail sector. Further discussion of the allocation methodology for roads, water and wastewater costs is included in Appendix C.

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

Residential: \$8,773.65 per capita

Retail: \$8.90 per square foot

Non-Retail: \$3.50 per square foot

The area-specific charge for the recovery of the costs associated with the Yonge Street Watermain are calculated at \$3,579.68 per acre of land developed within the service area.

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 6

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

Service	Total DC Eligible Costs for Recovery	Residential DC Calculation			Retail DC Calculation			Non-Retail DC Calculation		
		Share %	Share \$	\$/capita	Share %	Share \$	\$/sq.ft.	Share %	Share \$	\$/sq.ft.
General Services 2018-2027										
General Government	\$10,938.0	86%	\$9,362.6	\$492.33	6%	\$677.4	\$0.98	8%	\$897.9	\$0.68
Library Services	\$6,503.0	100%	\$6,503.0	\$341.96	0%	\$0.0	\$0.00	0%	\$0.0	\$0.00
Fire and Emergency Services	\$2,737.8	86%	\$2,343.5	\$123.23	6%	\$169.6	\$0.25	8%	\$224.7	\$0.17
Indoor Recreation	\$52,488.0	100%	\$52,488.0	\$2,760.06	0%	\$0.0	\$0.00	0%	\$0.0	\$0.00
Outdoor Recreation	\$36,701.8	100%	\$36,701.8	\$1,929.95	0%	\$0.0	\$0.00	0%	\$0.0	\$0.00
Public Works	\$3,262.9	86%	\$2,793.0	\$146.87	6%	\$202.1	\$0.29	8%	\$267.9	\$0.20
Municipal Parking	\$209.2	100%	\$209.2	\$11.00	0%	\$0.0	\$0.00	0%	\$0.0	\$0.00
Total General Services	\$112,840.7									
Engineering Services 2018-2041										
Roads and Related	\$205,193.0	77%	\$158,153.0	\$1,574.66	14%	\$29,330.8	\$5.25	9%	\$17,709.2	\$1.29
Water Services	\$28,314.1	82%	\$23,370.8 *	\$232.69	7%	\$1,982.7 *	\$0.35	12%	\$2,960.5 *	\$0.21
Wastewater Services	\$139,472.4	82%	\$116,596.7 *	\$1,160.90	7%	\$9,891.9 *	\$1.77	12%	\$12,983.9 *	\$0.94
Total Engineering Services	\$372,979.5									
TOTAL Unadjusted Charge				\$8,773.65			\$8.90			\$3.50

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

Forecast Development in East Gwillimbury	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 B and C of this Background Study.

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

Residential DCs vary by unit type and are based on occupancy factors. The adjusted charge of \$17,540.00 per capita is converted to a charge per unit based on the following PPU:

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.

6.3 Comparison of rates

The Town's current development charge in force for a single or semi-detached unit is \$23,890 (as at January 1, 2019) per unit. As shown on Table 8, the proposed residential rate of \$33,885 represents an increase of \$9,995 per unit or 42%, with the most significant share attributable to the roads and related component of the charge.

Non-residential rates are also proposed to increase. The calculated retail rate of \$10.56 per square foot represents an increase of \$1.74 per square foot over the current charge of \$8.82. The non-retail rate is proposed to increase by \$2.23, from \$2.69 to \$4.92 per square foot. This is shown on Table 9.

Table 7

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

Service Category	Residential Development Charge per Unit						Non-Residential Development Charge Per Square Foot of GFA			
	Unadjusted Charge Per Capita	Adjusted Charge Per Capita	Single & Semi Detached	Multiples	Apartments ≥ 700 sq ft	Apartments < 700 sq ft	Unadjusted Retail	Unadjusted Non-Retail	Adjusted Retail	Adjusted Non-Retail
Persons Per Unit			3.86	3.12	2.29	1.68				
General Services										
General Government	\$492.33	\$452.50	\$1,748	\$1,411	\$1,036	\$760	\$0.98	\$0.68	\$0.91	\$0.62
Library Services	\$341.96	\$315.90	\$1,221	\$985	\$723	\$531	\$0.00	\$0.00	\$0.00	\$0.00
Fire Services	\$123.23	\$114.40	\$442	\$357	\$262	\$192	\$0.25	\$0.17	\$0.23	\$0.16
Indoor Recreation	\$2,760.06	\$2,651.40	\$10,244	\$8,266	\$6,072	\$4,454	\$0.00	\$0.00	\$0.00	\$0.00
Outdoor Recreation	\$1,929.95	\$1,768.70	\$6,834	\$5,514	\$4,050	\$2,971	\$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	\$11.00	\$10.70	\$41	\$33	\$25	\$18	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal General Services	\$5,805.39	\$5,452.50	\$21,067	\$16,999	\$12,486	\$9,159	\$1.52	\$1.06	\$1.42	\$0.97
Engineering Services										
Roads and Related	\$1,574.66	\$1,756.60	\$6,787	\$5,476	\$4,023	\$2,951	\$5.25	\$1.29	\$6.40	\$1.86
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
Subtotal Engineering Services	\$2,968.26	\$3,317.50	\$12,818	\$10,342	\$7,597	\$5,574	\$7.37	\$2.44	\$9.14	\$3.95
TOTAL DEVELOPMENT CHARGE	\$17,547.31	\$17,540.00	\$33,885	\$27,341	\$20,083	\$14,733	\$8.90	\$3.50	\$10.56	\$4.92

Table 8

Comparison of Current and Calculated Residential Development Charge Rates

Service Category	Current Rates	Calculated Rates	Difference
	Single & Semi Detached	Single & Semi Detached	\$/unit
General Services			
General Government	\$905	\$1,748	\$843
Library Services	\$1,276	\$1,221	-\$55
Fire Services	\$1,712	\$442	-\$1,270
Indoor Recreation	\$7,904	\$10,244	\$2,340
Outdoor Recreation	\$5,984	\$6,834	\$850
Public Works	\$525	\$537	\$12
Municipal Parking	\$59	\$41	-\$18
Subtotal General Services	\$18,365	\$21,067	\$2,702
Engineering Services			
Roads and Related	\$1,871	\$6,787	\$4,916
Water Services	\$624	\$2,067	\$1,443
Wastewater Services	\$3,030	\$3,964	\$934
Subtotal Engineering Services	\$5,525	\$12,818	\$7,293
TOTAL DEVELOPMENT CHARGE	\$23,890	\$33,885	\$9,995

Table 9

Comparison of Current and Calculated Non-Residential Development Charge Rates

Service Category	Current Rates	Calculated Rates	Difference	Current Rates	Calculated Rates	Difference
	Retail \$/sq.ft.	Retail \$/sq.ft.	\$/sq.ft.	Non-Retail \$/sq.ft.	Non-Retail \$/sq.ft.	\$/sq.ft.
General Services						
General Government	\$0.72	\$0.00	-\$0.72	\$0.32	\$0.00	-\$0.32
Library Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Services	\$1.23	\$0.00	-\$1.23	\$0.63	\$0.00	-\$0.63
Indoor Recreation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Outdoor Recreation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Public Works	\$0.42	\$0.00	-\$0.42	\$0.17	\$0.00	-\$0.17
Municipal Parking	\$0.04	\$0.00	-\$0.04	\$0.02	\$0.00	-\$0.02
Subtotal General Services	\$2.41	\$0.00	-\$2.41	\$1.14	\$0.00	-\$1.14
Engineering Services						
Roads and Related	\$3.16	\$0.00	-\$3.16	\$0.48	\$0.00	-\$0.48
Water Services	\$0.55	\$0.00	-\$0.55	\$0.20	\$0.00	-\$0.20
Wastewater Services	\$2.70	\$0.00	-\$2.70	\$0.87	\$0.00	-\$0.87
Subtotal Engineering Services	\$6.41	\$0.00	-\$6.41	\$1.55	\$0.00	-\$1.55
TOTAL DEVELOPMENT CHARGE	\$8.82	\$0.00	-\$8.82	\$2.69	\$0.00	-\$2.69

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. Further detail on the assumptions used and resulting annual cost provisions is included in Appendix E.

7.1 Operating cost analysis

Section 10 of the DCA specifies that a development charge background study shall include “an examination, for each service to which the development charge by-law would relate, of the long term capital and operating costs for capital infrastructure required by the service.” (s.10(2)(c)). The operating cost analysis contained in this DC Background Study considers the annual operating costs for each project contained within the capital programs. The operating costs are informed by staff, as well as 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 Background Study is estimated to ensure Council has an understanding of the operating impacts of growth. It is important for Council to consider the operating costs when determining the specific timing of new municipal assets.

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

Provided that the projects outlined in the capital program be approved and implemented as outlined in this study, the annual estimated increased operating costs will total \$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. Table 10 illustrates annual requirements per year per service category. Further detail is shown in Appendix E. However, the capital program will be considered as part of the annual budget process and Council may adjust the timing of capital projects accordingly.

Table 10

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

General Services 2018-2027	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
General Government	No net additional operating cost impact									
Library Services	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$150.0	\$150.0	\$150.0	\$150.0	\$150.0
Fire and Emergency Services	\$0.0	\$2.5	\$13.0	\$127.1	\$127.1	\$127.1	\$127.1	\$127.1	\$127.1	\$127.1
Indoor Recreation	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$600.0	\$600.0	\$600.0	\$750.0	\$950.0
Outdoor Recreation	\$1.9	\$20.2	\$40.4	\$201.4	\$243.6	\$262.0	\$284.7	\$303.1	\$338.1	\$356.5
Public Works	\$10.4	\$12.4	\$12.4	\$15.0	\$17.8	\$29.7	\$32.1	\$32.5	\$49.9	\$49.9
Municipal Parking	\$0.0	\$0.0	\$15.4	\$15.4	\$15.4	\$15.4	\$15.4	\$15.4	\$15.4	\$15.4
Total Annual Operating Costs	\$12.2	\$35.1	\$81.2	\$358.9	\$404.0	\$1,184.2	\$1,209.3	\$1,228.0	\$1,430.5	\$1,648.9

Engineering Services 2018-2041	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Roads and Related	\$147.5	\$295.0	\$457.5	\$620.0	\$830.0	\$1,050.0	\$1,280.0	\$1,520.0	\$1,777.5	\$2,642.5	\$3,632.5	\$4,780.0
Water Services	No net additional operating cost impact - rate supported											
Wastewater Services	No net additional operating cost impact - rate supported											
Total Annual Operating Costs	\$147.5	\$295.0	\$457.5	\$620.0	\$830.0	\$1,050.0	\$1,280.0	\$1,520.0	\$1,777.5	\$2,642.5	\$3,632.5	\$4,780.0

Engineering Services 2018-2041	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
Roads and Related	\$3,632.5	\$4,780.0	\$6,092.5	\$7,610.0	\$8,340.0	\$9,130.0	\$9,955.0	\$10,850.0	\$11,785.0	\$12,185.0	\$12,595.0	\$13,015.0
Water Services	No net additional operating cost impact - rate supported											
Wastewater Services	No net additional operating cost impact - rate supported											
Total Annual Operating Costs	\$3,632.5	\$4,780.0	\$6,092.5	\$7,610.0	\$8,340.0	\$9,130.0	\$9,955.0	\$10,850.0	\$11,785.0	\$12,185.0	\$12,595.0	\$13,015.0

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 July 1, 2019. The useful life assumptions for all infrastructure included in the DC Background Study is based on the Town's Tangible Capital Asset Policy as well as the work for that plan. By 2027, the Town will be required to allocate approximately \$4.5 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 on Table 11.

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

7.3 Long term financial sustainability

The calculated annual provisions identified in Appendix E 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 to be financially sustainable at this time, as it is expected that the increased capital asset management requirements will be determined through future annual budget reviews. The Town's annual budget process will also allow staff to continue to monitor and implement mitigating measures should there be additional sustainability pressures.

Table 11

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

Service Category	Annual Provision in 2027¹	Annual Provision in 2041¹
General Services		
General Government	\$0	\$0
Library Services	\$482.9	\$0.0
Fire and Emergency Services	\$27.4	\$0.0
Indoor Recreation	\$426.5	\$0.0
Outdoor Recreation	\$1,008.9	\$0.0
Public Works	\$175.2	\$0.0
Municipal Parking	\$0.0	\$0.0
Engineering Services		
Roads and Related	\$1,889.6	\$5,877.6
Water Services	\$218.3	\$543.1
Wastewater Services	\$239.0	\$2,250.1
Total Annual Asset Management Provisions	\$4,467.6	\$8,670.8

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

8.0 Development Charge Policy

8.1 Town-wide charges proposed

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

8.2 Updates to the DC by-law

The Town has introduced a number of new policies as they pertain to the administration of the development charges. The Town's DC credit policy is shown in Appendix F of this study and the revised by-laws to be brought forward for Council consideration is in Appendix G and H.

The by-law policy changes are described briefly below:

- The development charge credit policy formulates the timing and payment of credits where the developer is not fully reimbursed through their own development charges;
- A number of adjustments to by-law definitions were made, including deleting unneeded definitions, making adjustments to align with the Region of York, where appropriate, and adding some additional definitions;
- The differentiation between small and large apartments has been adjusted based on a threshold of 700 square feet, consistent with the Region of York;
- Adjusted definition of small and large apartment to remove reference to live-work units where the non-residential portion of the live-work unit exceeds 100 sq.m;
- Adjusted definition of mixed-use to remove specific references to the size of the non-residential component of a mixed use building.
- Adjusted redevelopment provisions to align with regional practice and added language to clarify requirements for credits; and
- The rates included in the 2019 DC by-law will be effective June 1, 2019.

8.3 Local service policy

The Town currently has a set of Local Service Guidelines that establish general principles related to which works are eligible for Town-wide DC funding and those that are local in nature and the direct responsibility of the developer. It was determined that updates are required to the policies to align with and complement the philosophy of the DC capital programs. This will occur at a date subsequent to the passage of the 2019 DC by-law and will be a collaborative update process with members of the development industry and stakeholders.



Appendix A Growth Forecast



Town of East Gwillimbury

Growth Forecast

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

This forecast of future development is used as the basis of the calculation of DCs and is sourced from the Region of York's Preferred Growth Scenario (November 2015) forecast, which was used in the Region's 2017 Development Charge Background Study. The scenario forecasts population, housing units and employment figures for all area municipalities in the census years from 2016 to 2041.

For the purposes of developing a forecast of growth in the Town that serves the basis of forecasting future servicing needs and calculating development charges, several adjustments were made to both the Regional residential and non-residential forecasts for the Town of East Gwillimbury. These changes reflect both limited remaining servicing allocation and the delay of the Upper York Sewage Solutions (UYSS) infrastructure¹. Despite the adjustments to the timing of development, 2031, 2036 and 2041 population, dwelling unit and employment targets have been maintained.

The future servicing needs of the Town have been examined over a ten-year (2018-2027) planning period for general services and over a longer term (2018-2041) for the engineered services of water, wastewater and roads. Forecasts of the population, dwelling unit, employee and non-residential building space growth have been developed over those two periods. The results of the forecasts are presented in Schedules 1 through 6 of this appendix.

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

¹ The Region's growth forecast was developed for the Region's Official Plan, which was prior to the delay in the UYSS and Municipal Comprehensive Review process completion.

Residential Growth Forecast

The Town of East Gwillimbury has experienced significant residential growth over the last five years. Future development is expected to remain consistent over the ten-year planning period, from 2018 to 2027. However, recent changes in market conditions and the limited remaining allocation of serviced residential lands, among other factors, have caused the pace of growth to slow. Schedule 1 summarizes the total population and dwelling unit (by type) figures in East Gwillimbury between 2006 and 2041. Schedule 2 highlights the growth, both annually and over the planning periods under review.

A ‘Census-based’ definition of population is used for the purposes of the development charge background study. This includes census undercount and excludes institutional population. Net population growth refers to the total growth in population taking into account both population in new units and decline in existing units. As shown on Schedule 2, the anticipated net or census population growth in the Town of East Gwillimbury from 2018 to 2027 is estimated at 18,349 and 90,887 between 2018 and 2041.

These growth figures result from adjustments made to the Region’s growth forecast. Approximately 25% of the residential development that was projected to occur between 2016 and 2026 under the Region’s growth scenario has been delayed beyond the ten-year planning period to reflect available allocation and expected timing of the required UYSS infrastructure. The 2016, 2031, 2036 and 2041 census years in the DC Background Study are consistent with the Region’s forecast, while 2021 and 2026 have been adjusted accordingly. The annual growth has been interpolated.

While the Region forecasts growth of almost 8,600 housing units between 2018 and 2027, this development charge background study has included a growth of 5,285 units in that time period. This reflects the 7,000 units of available allocation under the York-Durham Sewage System, less the building permits that have been issued as of June 2018. It also includes the additional servicing allocation of approximately 900 units granted from the Region in June 2018.

Ten-Year Dwelling Unit Growth Calculation	
Total allocation (as of December 1, 2016)	7,000 units
Less permits pulled (as of June 2018)	- 2,705
Plus additional allocation granted from Region	+ 900
Plus anticipated permits in Mount Albert ²	+ 90
Anticipated ten-year building permits 2018-2027	5,285

² Not dependent on UYSS infrastructure

Between 2018 and 2041, the Town is expected to see an additional 27,790 housing units. It is expected that the UYSS infrastructure will be in service sometime around 2026, which will be followed by an increased rate of residential development in the Town. This is reflected in the annual growth shown on Schedule 2.

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

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

Single & Semi Detached Units – 3.86

Multiple Unit Dwellings – 3.12

Apartments – 2.00

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

Persons Per Unit Data						
East Gwillimbury	Singles	Semis	Multiples	Apts	Duplex	Total
2011 to 2016 (5 years)	3.97	3.26	3.12	2.00	0.00	3.62
2006 to 2016 (10 years)	3.76	3.03	2.59	2.00	0.00	3.28
2001 to 2016 (15 years)	3.66	3.03	2.62	2.00	0.00	3.26

The combined PPU for single and semi-detached units of 3.86 used in the study is based on a weighted average of the single (85%) and semi-detached (15%) unit data shown above. The PPU for apartments of 2.0 was allocated to small vs. large apartments as a proportionate share, consistent with the Region of York’s 2017 DC Background Study.

Apartment PPU By Size		
	York Region 2017	East Gwillimbury 2018
Apartment	1.91	2.00
Large Apartment	2.19	2.29
Small Apartment	1.60	1.68

As shown on Schedule 3, the total population growth in new units in East Gwillimbury is forecasted at approximately 19,000 between 2018 and 2027, and at 100,440 out to 2041.

Non-Residential Growth Forecast

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

Schedule 4 summarizes the annual employment growth by type of employment that has occurred from 2006 to present, and that is forecasted to 2041. Like the residential forecast, estimates of employment growth were also based on the Region of York's Preferred Growth Scenario forecasts, with some adjustments made.

As shown on Schedule 5, the Town is forecast to grow by more than 3,900 employees in the next ten years, and by almost 35,000 to 2041. For the purposes of calculating and levying the development charge, Work at Home employment as well as employees with no fixed place of work have been removed from the total employment forecasts as they do not place additional demand on servicing and tend to be captured in the population forecasts. For the purposes of this study, employment growth in the Town is anticipated at approximately 3,200 employees over the ten-year planning period and 29,900 to 2041. Of this, more than 60 per cent is population-related and almost 40 per cent is employment-land related.

The forecast of future non-residential building space is shown in Schedule 6. This forecast has been developed by applying general work space per employee assumptions to employment growth in each category. The following factors have been used to convert the employment forecast into building space estimates:

Floor Space Per Employee Assumptions	
Employment Category	Sq.ft. / Employee
Employment-Related	800 square feet per employee
Commercial	500 square feet per employee
Institutional	600 square feet per employee

As illustrated, the total floorspace growth in East Gwillimbury anticipated between 2018 and 2027 totals almost 2.0 million square feet, 43 per cent of which is likely to occur in the employment-land sector. Between 2018 and 2041, approximately 19.4 million

square feet of building space is likely to be added, also predominantly servicing employment-related employment growth in the Town.

Similar to the residential forecast, the adjustments to the Region's projections have been applied to forecasts of population-related and work at home employment growth, reflecting the fact that these types of employment often follow and are dependent upon population growth. Adjustments to the timing of the Region's forecast of employment-related employment growth have been made due to the delayed timing of the required UYSS servicing infrastructure and recent development activity patterns in East Gwillimbury. Nearly 2,230 new employment-related jobs were delayed beyond the ten-year planning period within Regional Official Plan Amendment 1 lands (Yonge and Green Lane Corridor and 404 Employment Lands). This also reflects the Region's ongoing Municipal Comprehensive Review and the future servicing of the employment lands.



**APPENDIX A
SCHEDULE 1
RESIDENTIAL DEVELOPMENT FORECAST
ANNUAL POPULATION & DWELLING UNIT FORECAST SUMMARY, 2006-2041**

Year	Census Population	Total Dwelling Units				Person Per Unit (PPU)
		Singles & Semi Detached	Multiple Dwellings	Apartments	Total Dwelling Units	
2006	21,600	6,077	517	296	6,890	3.13
2007	21,816	6,156	566	285	7,008	3.11
2008	22,033	6,237	620	275	7,132	3.09
2009	22,253	6,319	679	264	7,262	3.06
2010	22,476	6,401	744	254	7,400	3.04
2011	22,700	6,485	815	245	7,545	3.01
2012	22,992	6,574	823	252	7,649	3.01
2013	23,289	6,665	831	258	7,754	3.00
2014	23,588	6,757	839	265	7,861	3.00
2015	23,892	6,850	847	273	7,970	3.00
2016	24,200	6,945	855	280	8,080	3.00
2017	25,313	7,140	930	280	8,350	3.03
2018	26,477	7,345	1,020	280	8,645	3.06
2019	27,694	7,540	1,120	280	8,940	3.10
2020	28,968	7,765	1,220	280	9,265	3.13
2021	30,300	7,980	1,330	280	9,590	3.16
2022	31,704	8,270	1,440	300	10,010	3.17
2023	33,173	8,570	1,560	320	10,450	3.17
2024	34,709	8,880	1,690	340	10,910	3.18
2025	36,317	9,200	1,830	360	11,390	3.19
2026	38,000	9,545	1,980	380	11,905	3.19
2027	43,662	10,815	2,360	460	13,635	3.20
2028	50,168	12,245	2,820	550	15,615	3.21
2029	57,643	13,890	3,370	650	17,910	3.22
2030	66,231	15,725	4,030	780	20,535	3.23
2031	76,100	17,830	4,810	930	23,570	3.23
2032	80,786	18,940	5,110	980	25,030	3.23
2033	85,761	20,130	5,430	1,050	26,610	3.22
2034	91,042	21,380	5,770	1,110	28,260	3.22
2035	96,648	22,730	6,140	1,180	30,050	3.22
2036	102,600	24,150	6,520	1,250	31,920	3.21
2037	105,186	24,750	6,680	1,290	32,720	3.21
2038	107,838	25,370	6,850	1,320	33,540	3.22
2039	110,556	26,010	7,020	1,350	34,380	3.22
2040	113,343	26,660	7,200	1,390	35,250	3.22
2041	116,200	27,340	7,380	1,420	36,140	3.22

Source: Regional Municipality of York & Town of East Gwillimbury

Notes

1. Census population adjusted to include undercount (3.22%)
2. Census population adjusted to remove institutional population (2.08%)



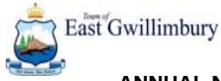
**APPENDIX A
SCHEDULE 4
NON-RESIDENTIAL GROWTH FORECAST
ANNUAL EMPLOYMENT FORECAST SUMMARY, 2006-2041**

Year	Employment by Type					Total for DC Purposes ¹
	Employment Land	Commercial	Institutional	Work at Home	Total Employment	
2006	1,180	2,450	1,289	956	5,875	4,919
2007	1,265	2,563	1,349	976	6,153	5,177
2008	1,356	2,682	1,412	997	6,446	5,450
2009	1,454	2,806	1,477	1,018	6,755	5,737
2010	1,559	2,936	1,545	1,039	7,079	6,040
2011	1,671	3,072	1,617	1,061	7,421	6,360
2012	1,948	3,125	1,645	1,083	7,800	6,717
2013	2,270	3,178	1,673	1,105	8,226	7,121
2014	2,646	3,233	1,701	1,128	8,708	7,580
2015	3,084	3,288	1,731	1,152	9,255	8,103
2016	3,595	3,345	1,760	1,176	9,875	8,700
2017	3,653	3,435	1,809	1,216	10,113	8,897
2018	3,715	3,527	1,860	1,257	10,360	9,102
2019	3,783	3,622	1,912	1,300	10,617	9,317
2020	3,856	3,720	1,965	1,344	10,885	9,541
2021	3,940	3,820	2,020	1,390	11,170	9,780
2022	3,960	3,906	2,066	1,449	11,381	9,932
2023	3,986	3,994	2,113	1,510	11,603	10,093
2024	4,013	4,084	2,161	1,574	11,831	10,257
2025	4,040	4,176	2,210	1,641	12,067	10,426
2026	4,070	4,270	2,260	1,710	12,310	10,600
2027	4,739	4,811	2,547	1,957	14,054	12,097
2028	5,518	5,420	2,871	2,240	16,049	13,808
2029	6,425	6,106	3,236	2,564	18,331	15,766
2030	7,481	6,879	3,647	2,935	20,942	18,006
2031	8,710	7,750	4,110	3,360	23,930	20,570
2032	9,367	8,335	4,418	3,613	25,733	22,120
2033	10,074	8,964	4,749	3,885	27,672	23,787
2034	10,834	9,640	5,106	4,177	29,757	25,580
2035	11,651	10,368	5,488	4,492	31,999	27,507
2036	12,530	11,150	5,900	4,830	34,410	29,580
2037	13,226	11,769	6,229	5,098	36,323	31,225
2038	13,961	12,423	6,577	5,382	38,343	32,961
2039	14,737	13,113	6,944	5,681	40,474	34,793
2040	15,556	13,841	7,331	5,997	42,725	36,728
2041	16,420	14,610	7,740	6,330	45,100	38,770

Source: Statistics Canada, Region of York, and the Town of East Gwillimbury

Notes

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



**APPENDIX A
SCHEDULE 5
NON-RESIDENTIAL GROWTH FORECAST
ANNUAL NON-RESIDENTIAL GROWTH FORECAST SUMMARY, 2018-2041**

Year	Employment Growth by Type					
	Employment Land	Commercial	Institutional	Work at Home	Total Employment Growth	Total for DC Purposes ¹
2018	63	93	50	41	247	206
2019	68	95	52	43	257	215
2020	73	98	53	44	268	224
2021	84	100	55	46	285	239
2022	20	86	46	59	211	152
2023	26	88	47	61	222	161
2024	27	90	48	64	229	165
2025	28	92	49	67	235	169
2026	30	94	50	69	243	174
2027	669	541	287	247	1,744	1,497
2028	779	609	324	283	1,995	1,712
2029	907	686	365	324	2,282	1,958
2030	1,056	773	411	371	2,611	2,240
2031	1,229	871	463	425	2,988	2,564
2032	657	585	308	253	1,803	1,550
2033	707	629	331	272	1,939	1,667
2034	760	676	356	292	2,085	1,793
2035	817	727	383	314	2,242	1,928
2036	879	782	412	338	2,411	2,073
2037	696	619	329	268	1,913	1,645
2038	735	654	348	283	2,019	1,736
2039	776	690	367	299	2,132	1,833
2040	819	728	387	316	2,250	1,935
2041	864	769	409	333	2,375	2,042
2018-2027	1,086	1,376	738	742	3,941	3,200
2018-2031	5,057	4,315	2,301	2,144	13,817	11,673
2018-2041	12,767	11,175	5,931	5,114	34,987	29,873

Source: Town of East Gwillimbury

Notes

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

**APPENDIX A
SCHEDULE 6
NON-RESIDENTIAL GROWTH FORECAST
ANNUAL NON-RESIDENTIAL BUILDING SPACE GROWTH, 2018-2041**

Year	Gross Floor Area (GFA) in Square Feet				
	Employment Land	Commercial	Institutional	Work at Home	Total GFA Growth
2018	50,015	46,268	30,298	0	126,580
2019	54,071	47,514	31,143	0	132,728
2020	58,456	48,794	32,013	0	139,263
2021	67,128	50,109	32,906	0	150,144
2022	16,072	43,018	27,521	0	86,611
2023	20,697	43,987	28,146	0	92,831
2024	21,415	44,978	28,785	0	95,178
2025	22,158	45,991	29,439	0	97,587
2026	23,658	47,027	30,108	0	100,792
2027	535,134	270,319	172,292	0	977,745
2028	623,085	304,545	194,183	0	1,121,813
2029	725,491	343,104	218,856	0	1,287,451
2030	844,728	386,545	246,664	0	1,477,937
2031	983,562	435,487	278,005	0	1,697,053
2031	525,673	292,411	184,911	0	1,002,995
2031	565,330	314,477	198,776	0	1,078,583
2031	607,979	338,207	213,681	0	1,159,868
2031	653,846	363,729	229,704	0	1,247,278
2031	703,172	391,176	246,928	0	1,341,277
2031	556,970	309,641	197,499	0	1,064,109
2031	587,917	326,838	208,517	0	1,123,273
2031	620,584	344,991	220,151	0	1,185,726
2031	655,066	364,152	232,433	0	1,251,651
2031	691,464	384,378	245,400	0	1,321,242
2018-2027	868,804	688,004	442,652	0	1,999,460
2018-2031	4,045,669	2,157,685	1,380,360	0	7,583,715
2018-2041	10,213,669	5,587,685	3,558,360	0	19,359,715

Based on GFA/emp (sq.ft): 800 500 600 0



Appendix B General Services



Town of East Gwillimbury

General Services

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

- Appendix B.1 General Government
- Appendix B.2 Library Services
- Appendix B.3 Fire and Emergency Services
- Appendix B.4 Indoor Recreation
- Appendix B.5 Outdoor Recreation
- Appendix B.6 Public Works
- Appendix B.7 Municipal Parking

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

Schedule 1: Historic Inventory of Capital Assets

Development Charges (DC) are available to fund the capital costs of servicing new development at the same rate as the existing community. The legislation specifies that they are not intended to fund service level increases over what has been provided in the municipality historically. Section 5(1)4 of the DCA requires that the development charge be established to fund the increase in need for service attributable to new development, but “must not include an increase that would result in the level of service exceeding the average level of that service provided in the municipality over the ten-year period immediately preceding the preparation of the background study.” As such, an analysis of service level provision in the Town of East Gwillimbury has been completed on a service by service basis for the ten-year period of 2008 to 2017. This analysis is shown in Schedule 1.

In defining the levels of historical service provision, the legislation requires that consideration be given to both the quality and quantity of service provided. The Town seeks to provide service to new growth at the same rate as the existing community, which

may not necessarily be defined quantitatively. For instance, the Town may not provide the same number of square feet of recreational space per capita as it has historically if, in future, the smaller square footage is providing improved space with enhanced servicing capacity and desirable amenities to serve the community well. Quantitative and qualitative information is incorporated into the analysis shown on Schedule 1, which was compiled by Town staff based on historic records and experience with costs to acquire or construct similar assets.

The bottom of Schedule 1 includes a calculation of the “maximum eligible recoverable amount” for future DC funding, net of any available uncommitted excess capacity. The maximum eligible funding envelope is calculated by multiplying the ten-year average level of historic service provision (2008-2017) by the net population and employment (where applicable) growth anticipated during the ten year planning period (2018-2027). This resulting amount represents the level of capital infrastructure investment required to ensure that the Town maintains its average historic level of service over the ten year planning horizon accommodating growth. Costs exceeding this amount would be considered a service level increase, which must be funded from future development charges or alternative sources.

Schedule 2: Development Charge Capital Program

Section 5(1) of the DCA requires that the Council of a municipality express its intent to provide the municipal servicing and capital infrastructure necessary to enable future growth. A DC background study must include a list of capital needs and clearly identify “the capital costs necessary to provide the increased services”. Schedule 2 of each subsection identifies the growth-related capital projects that are required to service the anticipated development that is detailed in Appendix A for the ten year planning period (2018-2027).

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

1. *Costs to acquire or improve land or an interest in land,*
2. *Cost to acquire, lease, construct or improve buildings or structures,*
3. *Costs to acquire, lease, construct or improve facilities including,*
 - i. *Rolling stock with an estimated useful life of seven years or more,*
 - ii. *Furniture and equipment, other than computer equipment, and*
 - iii. *Materials acquired for circulation, reference or information purposes by a library board as defined in the Public Libraries Act.*
4. *Costs to undertake studies,*
5. *Costs of the development charge background study, and*
6. *Interest on money borrowed to pay for eligible capital costs.*

The DCA requires that a number of adjustments be made to the capital program so that only the growth-related portion of the project and costs that can be attributed to new development are included in the calculation of the DC. These adjustments are described below.

- Alternative funding sources for growth-related projects, such as capital grants, subsidies or other contributions must be identified and deducted from the eligible costs.
- Projects with a replacement component or that will benefit in-part the existing population must also be deducted from the total cost. The portion of any capital project that is replacement in nature or benefits the existing community in East Gwillimbury must be funded from non-development charge sources.
- Any development charge reserve funds that are available at the time of the preparation of the DC background study to fund future projects must also be applied to the eligible costs.
- Consideration must be given to the benefitting population and employment projection figures. If a project conveys significant benefit beyond the planning period under review, that share of the costs is deferred and will be considered for inclusion in subsequent DC studies.
- The 10% statutory deduction must also be removed from the net cost of the capital project, as per the DCA. This applies to all services with the exception of Fire Services, Public Works and Engineering Services. The 10% share of the costs must also be funded from alternative sources.

The remaining portion of the capital program after considering all required and appropriate deductions represents the net development related cost. This amount must be less than or equal to the maximum allowable funding envelope identified in Schedule 1. If the net capital cost exceeds the maximum funding envelope then the excess portion may be considered for recovery from development beyond 2027.

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

General Service Category	Residential Share	Retail Share	Non-Retail Share
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%
Public Works	86%	6%	8%
Municipal Parking	100%	0%	0%

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

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

Schedule 3: Cash Flow and Development Charge Calculation

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

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

B.1 General Government

The General Government 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 DC background study as well as the development financing services at East Gwillimbury. A historic service level has not been prepared for this service category as the capital projects included are primarily the result of legislated requirements.

Schedule 1: Development Charge Capital Program

The total growth related capital program for General Government is \$13.3 million. The program includes \$4.9 million for the recovery of a negative reserve balance. The remaining \$8.4 million represents the numerous studies that the Town produces on a regular basis to plan for and accommodate future growth. Examples of studies included in the program are; the development charge background study, employment land servicing studies and secondary plans, the official plan review and the storm water master plan and rate study.

Grant funding in the amount of \$320,000 is available through the Clean Water and Wastewater Fund and has been applied to the storm water management pond assessment study. As some of the studies being undertaken will partly benefit the existing population, most substantially the official plan update, the capital program has been reduced by \$1.4 million. The remainder of the capital program is eligible for recovery in the current period, less the 10% statutory reduction of \$668,900, leaving approximately \$10.9 million to be recovered through development charges between 2018 and 2027.

The eligible costs are allocated to residential (\$9.4 million), retail (\$677,449) and non-retail (\$897,889) development based on shares of future growth. The residential share is applied to population growth in new units over the ten-year planning period (19,017) and the non-residential shares are applied to the ten-year growth in building gross floor area (retail – 688,004 sq.ft. and non-retail – 1,311,456 sq.ft.). This results in the following unadjusted development charges, prior to cash flow analysis:

Residential: \$492.33 / capita

Retail: \$0.98 / square foot of GFA

Non-Retail: \$0.68 / square foot of GFA

Schedule 2: Cash Flow and Development Charge Calculation

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

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

	Prior to Cash Flow Consideration	After Cash Flow Consideration
Residential	\$492.33 / capita	\$452.50 / capita
Retail	\$0.98 / square foot	\$0.91 / square foot
Non-Retail	\$0.68 / square foot	\$0.62 / square foot



**B.1 GENERAL GOVERNMENT
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+	10% Statutory Deduction	Current Planning Period 2018-2027	Residential	Retail	Non-Retail
										86%	6%	8%
Growth-Related Studies & Activities												
1 Recovery of negative DC reserve fund balance	2018	\$4,917,855	\$0	\$0	\$4,917,855	\$0	\$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	\$668,900	\$6,020,100	\$5,153,056	\$372,858	\$494,186
Total Growth Related Studies		\$13,277,855	\$320,000	\$1,351,000	\$11,606,855	\$0	\$0	\$668,900	\$10,937,955	\$9,362,618	\$677,449	\$897,889

Maximum Eligible Amount

N/A

Residential Development Charge Calculation	
Residential Share of 2018-2027 Discounted Growth Related Capital Program	\$9,362,618
10 Year Population Growth in New Units	19,017
Development Charge Per Capita	\$492.33
Retail Non-Residential Development Charge Calculation	
Retail Share of 2018-2027 Discounted Growth Related Capital Program	\$677,449
10 Year Growth in Retail Gross Floor Area (Sq.ft.)	688,004
Development Charge Per Square Foot	\$0.98
Non-Retail Non-Residential Development Charge Calculation	
Non-Retail Share of 2018-2027 Discounted Growth Related Capital Program	\$897,889
10 Year Growth in Non-Retail Gross Floor Area (Sq.ft.)	1,311,456
Development Charge Per Square Foot	\$0.68



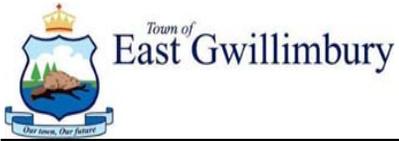
B.1 GENERAL GOVERNMENT
SCHEDULE 2
PAGE 1
Residential Cashflow and Development Charge Calculation

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	-3,988.98	-4,622.34	-6,045.36	-5,762.98	-5,313.78	-4,853.34	-4,314.59	-3,729.18	-3,063.62	
Residential Funding Requirements											
Annual Expenditures (\$000)	4,474.42	1,102.64	1,901.91	264.86	264.86	294.52	264.86	264.86	264.86	264.86	9,362.6
Inflated Annual Expenditures at 2% per annum (\$000)	4,474.42	1,124.69	1,978.75	281.07	286.69	325.17	298.27	304.24	310.32	316.53	9,700.1
Annual Development Charge Revenue											
Development Charge Receipts	485.53	491.55	555.99	563.75	736.17	785.87	837.25	889.86	976.05	3,380.95	9,703.0
Interest on Opening Balance ⁽¹⁾	0.00	-0.20	-0.23	-0.30	-0.29	-0.27	-0.24	-0.22	-0.19	-0.15	(2.1)
Interest on In-Year Transactions ⁽¹⁾	-0.10	-0.02	-0.04	0.00	0.01	0.01	0.01	0.01	0.01	0.04	(0.1)
Total Revenue	485.43	491.34	555.73	563.45	735.89	785.61	837.02	889.66	975.88	3,380.84	9,700.8
Closing Balance	-3,988.98	-4,622.34	-6,045.36	-5,762.98	-5,313.78	-4,853.34	-4,314.59	-3,729.18	-3,063.62	0.69	
General Government Adjusted Development Charge:	\$452.50 /capita										
(1) Assumes: Interest of 2.5%, Borrowing of 5%											



**B.1 GENERAL GOVERNMENT
SCHEDULE 2
PAGE 2
Retail 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
Opening Balance	0.00	-281.84	-319.33	-416.53	-388.71	-367.28	-346.83	-322.54	-296.71	-269.25	
Non-Residential Funding Requirements											
Annual Expenditures (\$000)	323.75	79.78	137.62	19.16	19.16	21.31	19.16	19.16	19.16	19.16	677.4
Inflated Annual Expenditures at 2% per annum (\$000)	323.75	81.38	143.18	20.34	20.74	23.53	21.58	22.01	22.45	22.90	701.9
Annual Development Charge Revenue											
Development Charge Receipts	41.92	43.91	45.99	48.18	42.19	44.00	45.89	47.86	49.92	292.69	702.5
Interest on Opening Balance ⁽¹⁾	0.00	-0.01	-0.02	-0.02	-0.02	-0.02	-0.02	-0.02	-0.01	-0.01	(0.2)
Interest on In-Year Transactions ⁽¹⁾	-0.01	-0.00	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.0)
Total Revenue	41.91	43.89	45.98	48.16	42.17	43.98	45.87	47.85	49.91	292.68	702.4
Closing Balance	-281.84	-319.33	-416.53	-388.71	-367.28	-346.83	-322.54	-296.71	-269.25	0.52	
General Government Adjusted Development Charge:	\$0.91 /sq.ft. of GFA										
(1) Assumes: Interest of 2.5%, Borrowing of 5%											



**B.1 GENERAL GOVERNMENT
SCHEDULE 2
PAGE 3**

Non-Retail 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
Opening Balance	0.00	-379.00	-432.64	-563.70	-524.44	-522.51	-520.07	-513.43	-505.64	-496.12	
Non-Residential Funding Requirements											
Annual Expenditures (\$000)	429.10	105.74	182.40	25.40	25.40	28.24	25.40	25.40	25.40	25.40	897.9
Inflated Annual Expenditures at 2% per annum (\$000)	429.10	107.86	189.76	26.95	27.49	31.18	28.60	29.18	29.76	30.36	930.3
Annual Development Charge Revenue											
Development Charge Receipts	50.12	54.24	58.73	66.24	29.44	33.65	35.28	36.98	39.31	527.55	931.5
Interest on Opening Balance ⁽¹⁾	0.00	-0.02	-0.02	-0.03	-0.03	-0.03	-0.03	-0.03	-0.03	-0.02	(0.2)
Interest on In-Year Transactions ⁽¹⁾	-0.01	-0.00	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	(0.0)
Total Revenue	50.11	54.22	58.71	66.21	29.42	33.62	35.25	36.96	39.28	527.54	931.3
Closing Balance	-379.00	-432.64	-563.70	-524.44	-522.51	-520.07	-513.43	-505.64	-496.12	1.06	
General Government Adjusted Development Charge:	\$0.62 /sq.ft. of GFA										
<small>(1) Assumes: Interest of 2.5%, Borrowing of 5%</small>											

B.2 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.

Schedule 1: Historic Inventory of Capital Assets

The Library has serviced the Town of East Gwillimbury through two branches over the last ten years. The Holland Landing and Mount Albert branches have a combined total gross floor area of 13,500 square feet, which is valued at \$400 per square foot. Together with the 0.4 acres of land, the facilities are valued at \$5.8 million. Collection materials at both branches are vast, diverse and growing to accommodate the communities evolving needs. In 2017, the total combined value of the materials, which include print, magazines, audiovisuals, eBooks and inventory control items was \$7.9 million. Finally, the furnishings and equipment, excluding computer equipment, at the two branches is valued at approximately \$308,000.

The total assets amount to an average value of \$11.1 million over the preceding ten year period (2008-2017), which translates to an average service level of \$473.20 per capita. This amount is multiplied by the forecast net population growth over the planning period (18,349) less the excess capacity of \$2.0 million to achieve the maximum eligible amount for future DC funding of \$6.6 million. The excess capacity results from the purchases in recent years of additional collection materials, and the transition from traditional print material to more costly eBooks and audiovisual material.

Schedule 2: Development Charge Capital Program

The total value of the required capital projects to support growth between 2018 and 2027 is \$13.9 million for Library Services. The most significant share of the program relates to a provision for new library space, which is anticipated to occupy 15,000 square feet of the new Health and Active Living Plaza. The construction of the library space, as well as required borrowing costs are included. Financing costs are estimated based on borrowing the full cost of the facility, with a ten-year repayment plan, assuming 5% interest on the borrowed amount.

The program also includes a provision for additional collection materials, a new radio frequency identification system currently in progress, growth-related studies, as well as a remote vending kiosk that will provide services to the growing communities, as needed.

The total capital program is reduced by a share of the radio frequency identification system project, as it will, in part, improve existing deficiencies in the library circulation system and benefit existing users. The available reserve fund balance of \$4.3 million has been applied to the earliest occurring projects. A share of \$2.3 million is allocated to development occurring beyond the planning period under review and will be considered under future development charges studies. The 10% statutory reduction (\$722,558) has also been applied. The remaining \$6.5 million will be recovered through future residential development charges over the next ten years. As library services are primarily for the benefit of the residents, the costs will be recovered entirely through the residential development charge. When applied to the population growth in new units over the planning period, this results in a residential rate of \$341.96 per capita.

Schedule 3: Cash Flow and Development Charge Calculation

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

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

	Prior to Cash Flow Consideration	After Cash Flow Consideration
Residential	\$341.96 / capita	\$315.90 / capita



**B.2 LIBRARY
SCHEDULE 1
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		

Buildings (square feet)											\$/sq.ft.	\$/capita
Holland Landing Branch	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	\$400	
Mount Albert Branch	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	\$400	
Total (sq.ft.)	13,500											
Total (\$000)	\$5,400.0											
Service Level (\$/capita)	\$245.1	\$242.7	\$240.3	\$237.9	\$234.9	\$231.9	\$228.9	\$226.0	\$223.1	\$213.3		\$232.4

Land (acres)											\$/acre	\$/capita
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	
Total (acres)	0.40											
Total (\$000)	\$403.0	\$403.0	\$403.0	\$403.0	\$402.0	\$402.0	\$402.0	\$402.0	\$402.0	\$402.0		
Service Level (\$/capita)	\$18.3	\$18.1	\$17.9	\$17.8	\$17.5	\$17.3	\$17.0	\$16.8	\$16.6	\$15.9		\$17.3



**B.2 LIBRARY
SCHEDULE 1
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		

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		
Total (#)	76,572	74,451	84,354	84,600	109,145	109,145	156,906	154,022	200,683	199,891		
Total (\$000)	\$3,066.4	\$2,982.1	\$3,385.6	\$3,397.8	\$4,354.7	\$4,354.7	\$6,208.4	\$6,105.0	\$7,903.5	\$7,893.3		
Service Level (\$/capita)	\$139.17	\$134.01	\$150.64	\$149.68	\$189.40	\$186.99	\$263.20	\$255.52	\$326.59	\$311.83		\$210.70

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		
Total (\$000)	\$295.4	\$295.4	\$295.4	\$295.4	\$296.3	\$283.3	\$310.9	\$287.6	\$298.3	\$308.1		
Service Level (\$/capita)	\$13.4	\$13.3	\$13.1	\$13.0	\$12.9	\$12.2	\$13.2	\$12.0	\$12.3	\$12.2		\$12.8



**B.2 LIBRARY
SCHEDULE 1
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		

Summary of All Assets												
Total Value (\$000)	\$9,164.8	\$9,080.4	\$9,484.0	\$9,496.2	\$10,453.0	\$10,440.0	\$12,321.3	\$12,194.6	\$14,003.8	\$14,003.4		\$11,064.2
Service Level (\$/capita)	\$415.9	\$408.0	\$422.0	\$418.3	\$454.6	\$448.3	\$522.3	\$510.4	\$578.7	\$553.2		\$473.2

Maximum Eligible Recoverable Amount 2018-2027	
Ten-Year Average Service Level 2008-2017	\$473.18
Forecast Population Growth 2018-2027	18,349
Less: Excess Capacity	\$2,025,728
Maximum Eligible Amount For Future DC Funding	\$6,656,821



**B.2 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+	10% Statutory Deduction	Current Planning Period 2018-2027	Residential	Retail	Non-Retail	
Library Services											100%	0%	0%
1 Radio frequency identification system	2018	\$82,000	\$0	\$61,500	\$20,500	\$20,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 New library space	2018-2022	\$7,500,000	\$0	\$0	\$7,500,000	\$4,327,052	\$0	\$317,295	\$2,855,654	\$2,855,654	\$0	\$0	\$0
3 New library space borrowing costs	2018-2027	\$2,212,843	\$0	\$0	\$2,212,843	\$0	\$0	\$221,284	\$1,991,559	\$1,991,559	\$0	\$0	\$0
4 Additional collection materials	2018-2027	\$3,866,200	\$0	\$0	\$3,866,200	\$0	\$2,126,410	\$173,979	\$1,565,811	\$1,565,811	\$0	\$0	\$0
5 Remote vending kiosk	2027	\$35,000	\$0	\$0	\$35,000	\$0	\$35,000	\$0	\$0	\$0	\$0	\$0	\$0
Growth-Related Studies													
6 Library Facilities Study	2021	\$40,000	\$0	\$0	\$40,000	\$0	\$0	\$4,000	\$36,000	\$36,000	\$0	\$0	\$0
7 Library Services Master Plan	2020	\$60,000	\$0	\$0	\$60,000	\$0	\$0	\$6,000	\$54,000	\$54,000	\$0	\$0	\$0
8 Library Facilities Study	2027	\$40,000	\$0	\$0	\$40,000	\$0	\$40,000	\$0	\$0	\$0	\$0	\$0	\$0
9 Library Services Master Plan	2026	\$60,000	\$0	\$0	\$60,000	\$0	\$60,000	\$0	\$0	\$0	\$0	\$0	\$0
Total Library Services		\$13,896,043	\$0	\$61,500	\$13,834,543	\$4,347,552	\$2,261,410	\$722,558	\$6,503,023	\$6,503,023	\$0	\$0	\$0
<i>Maximum Eligible Amount</i>										\$6,656,821			

Residential Development Charge Calculation	
Residential Share of 2018-2027 Discounted Growth Related Capital Program	\$6,503,023
10-Year Population Growth in New Units	19,017
Development Charge Per Capita	\$341.96



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

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	-587.92	-1,186.23	-1,810.60	-2,426.75	-2,899.80	-2,723.35	-2,514.47	-2,272.38	-1,973.70	
Residential Funding Requirements											
Annual Expenditures (\$000)	727.71	727.71	781.71	763.71	727.71	156.58	156.58	156.58	156.58	156.58	4,511.5
Inflated Annual Expenditures at 2% per annum (\$000)	727.71	742.27	813.29	810.46	787.70	172.88	176.34	179.86	183.46	187.13	4,781.1
Borrowing Costs - Not Inflated (\$000)	199.16	199.16	199.16	199.16	199.16	199.16	199.16	199.16	199.16	199.16	1,991.6
Annual Development Charge Revenue											
Development Charge Receipts	338.96	343.16	388.15	393.57	513.94	548.63	584.50	621.23	681.40	2,360.32	6,773.9
Interest on Opening Balance ⁽¹⁾	0.00	-0.03	-0.06	-0.09	-0.12	-0.14	-0.14	-0.13	-0.11	-0.10	(0.9)
Interest on In-Year Transactions ⁽¹⁾	-0.01	-0.01	-0.02	-0.02	-0.01	0.00	0.00	0.00	0.00	0.02	(0.0)
Total Revenue	338.95	343.12	388.08	393.46	513.80	548.49	584.37	621.11	681.29	2,360.24	6,772.9
Closing Balance	-587.92	-1,186.23	-1,810.60	-2,426.75	-2,899.80	-2,723.35	-2,514.47	-2,272.38	-1,973.70	0.26	
Library Services Adjusted Development Charge:	\$315.90 /capita										
(1) Assumes: Interest of 2.5%, Borrowing of 5%											

B.3 Fire and Emergency Services

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

Schedule 1: Historic Inventory of Capital Assets

The historic inventory of capital assets for Fire and Emergency Services includes buildings, land, vehicles, station furniture and equipment. The department operates out of three fire stations with 25,700 square feet of space and covers 3.3 acres of land, valued at approximately \$13.6 million. There are 21 vehicles in operation that are worth a combined \$6.0 million. The combined value of fixtures, furniture and equipment totals \$4.0 million, and includes firefighter gear, protective equipment, communications equipment, and station furniture.

The average value of all combined assets over the ten-year historical period is \$21.0 million, or \$668.7 per capita and employee. When multiplied by the forecast growth in population and employment over the next ten years (21,549), a maximum eligible funding amount of approximately \$14.4 million results.

Schedule 2: Development Charge Capital Program

The total growth related capital program for fire services is \$13.1 million. The program largely provides for an additional station on Green Lane, as well as the furniture, equipment, outfitting for additional staff and vehicles to service that station. The Emergency Services Master Plan identified the need for an additional station in the Green Lane Corridor once development in the surrounding area proceeds. Also included is a provision for an additional bay at the Operations Centre, as well as communications equipment and a by-law enforcement vehicle.

The total growth-related capital program is reduced by the existing reserve balance of \$2.9 million. A significant share of the capital costs have been allocated to development beyond the ten-year planning period. Those costs are associated with the new station on Green Lane as well as all of the equipment, vehicles and staff outfitting required there. It is expected that the population and employment growth that necessitates the new station will likely begin late in the ten-year planning period under review. As such, the post period benefit share totals \$7.5 million, which will be eligible for funding under future studies. Fire services does not require a 10% statutory reduction therefore, the remaining \$2.7 million is recoverable through development charges over the planning period under review.

The eligible costs are allocated to residential (\$2.3 million), retail (\$169,570) and non-retail (\$224,748) development based on shares of future growth. The residential share is applied to population growth in new units over the ten-year planning period (19,017) and the non-residential shares are applied to the ten-year growth in building gross floor area (retail – 688,004 sq.ft. and non-retail – 1,311,456 sq.ft.). This results in the following unadjusted development charges, prior to cash flow analysis:

Residential: \$123.23 / capita
 Retail: \$0.25 / square foot of GFA
 Non-Retail: \$0.17 / square foot of GFA

Schedule 3: Cash Flow and Development Charge Calculation

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

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

	Prior to Cash Flow Consideration	After Cash Flow Consideration
Residential	\$123.23 / capita	\$114.40 / capita
Retail	\$0.25 / square foot	\$0.23 / square foot
Non-Retail	\$0.17 / square foot	\$0.16 / square foot



**B.3 FIRE & EMERGENCY SERVICES
SCHEDULE 1
Historic 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		
Non-Residential Population	6,446	6,755	7,079	7,421	7,800	8,226	8,708	9,255	9,875	10,113		

Buildings (square feet)											(\$/sq.ft.)	(\$/cap+emp)
Mount Albert Station	6,345	6,345	6,345	6,345	6,345	6,345	6,345	7,500	7,500	7,500	\$400	
Queensville Station	2,753	2,753	2,753	2,753	2,753	2,753	2,753	9,900	9,900	9,900	\$400	
Holland Landing Station	8,300	8,300	8,300	8,300	8,300	8,300	8,300	8,300	8,300	8,300	\$400	
Total (sq.ft.)	17,398	25,700	25,700	25,700								
Total (\$000)	\$6,959.2	\$10,280.0	\$10,280.0	\$10,280.0								
Service Level (\$/capita + employee)	\$244.4	\$239.9	\$235.5	\$231.0	\$226.0	\$220.8	\$215.5	\$310.1	\$301.7	\$290.2		\$251.5

Land (acres)											(\$/acre)	(\$/cap+emp)
Mount Albert Station	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	\$1,000,000	
Queensville Station	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	\$1,000,000	
Holland Landing Station	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	\$1,000,000	
Total (acres)	3.27											
Total (\$000)	\$3,270.0											
Service Level (\$/capita + employee)	\$114.8	\$112.7	\$110.6	\$108.6	\$106.2	\$103.8	\$101.2	\$98.7	\$96.0	\$92.3		\$104.5



**B.3 FIRE & EMERGENCY SERVICES
SCHEDULE 1
Historic 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		
Non-Residential Population	6,446	6,755	7,079	7,421	7,800	8,226	8,708	9,255	9,875	10,113		
Vehicles (#)											(\$/unit)	(\$/cap+emp)
Administration												
Chevrolet Silverado	3	3	3	3	3	3	3	3	5	6	\$42,000	
Dodge Ram 1500	1	1	1	1	1	1	1	1	1	1	\$42,000	
Honda ATV	1	1	1	1	1	1	1	1	1	1	\$10,000	
By-laws												
Dodge RPC	1	1	1	1	1	1	1	1	1	1	\$25,000	
Chevrolet Equinox	-	-	-	-	-	-	-	-	-	1	\$25,000	
Holland Landing Station												
Pumper 241	1	1	1	1	1	1	1	1	1	1	\$490,000	
Tanker 244	1	1	1	1	1	1	1	1	1	1	\$490,000	
Aerial 246	1	1	1	1	1	1	1	1	1	1	\$891,000	
Queensville Station												
Pumper 281	1	1	1	1	1	1	1	1	1	1	\$490,000	
Tanker 284	1	1	1	1	1	1	1	1	1	1	\$490,000	
Aerial 289	1	1	1	1	1	1	1	1	1	1	\$891,000	
Mount Albert Station												
Pumper 261	1	1	1	1	1	1	1	1	1	1	\$490,000	
Tanker 264	1	1	1	1	1	1	1	1	1	1	\$490,000	
Aerial 269	1	1	1	1	1	1	1	1	1	1	\$891,000	
Trailer	1	1	1	1	1	1	1	1	1	1	\$8,000	
Polaris	1	1	1	1	1	1	1	1	1	1	\$10,000	
Total (#)	17	19	21									
Total (\$000)	\$5,834.0	\$5,918.0	\$5,985.0									
Service Level (\$/capita + employee)	\$204.8	\$201.1	\$197.4	\$193.7	\$189.5	\$185.1	\$180.6	\$176.0	\$173.7	\$168.9		\$187.1



**B.3 FIRE & EMERGENCY SERVICES
SCHEDULE 1
Historic 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		
Non-Residential Population	6,446	6,755	7,079	7,421	7,800	8,226	8,708	9,255	9,875	10,113		

Fixtures, Furniture and Equipment											(\$/unit)	(\$/cap+emp)
Firefighter gear	88	88	88	88	88	88	88	88	88	88	\$4,000	
Breathing Apparatus												
Cylinders	165	165	165	165	165	165	165	165	165	165	\$1,500	
SCBA	60	60	60	60	60	60	60	60	60	60	\$6,500	
Masks	65	65	65	65	65	65	65	65	65	65	\$350	
Thermal Imaging Cameras	3	3	3	3	3	3	3	3	3	3	\$12,000	
Water rescue	10	10	10	10	10	10	10	10	10	10	\$5,000	
Fire Truck Equipment complement	9	9	9	9	9	9	9	9	9	9	\$125,000	
Radio Equipment												
Radios	74	74	74	74	74	74	74	74	74	74	\$8,500	
DVRS	1	1	1	1	1	1	1	1	1	1	\$15,000	
Pagers	88	88	88	88	88	88	88	88	88	88	\$1,000	
Furniture & Equipment (total value \$)												
Station Furniture and Equipment	\$260,970	\$260,970	\$260,970	\$260,970	\$260,970	\$260,970	\$260,970	\$385,500	\$385,500	\$385,500		
Defibrillator Equipment	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000		
Air Compressor - SCBA Fill Station	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000		
Auto Extrication	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000		
Hose	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000		
Radio Infrastructure	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000		
Dispatch	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000		
Total (#)	563											
Total (\$000)	\$3,896.2	\$4,020.8	\$4,020.8	\$4,020.8								
Service Level (\$/capita + employee)	\$136.8	\$134.3	\$131.8	\$129.4	\$126.5	\$123.6	\$120.6	\$121.3	\$118.0	\$113.5		\$125.6



**B.3 FIRE & EMERGENCY SERVICES
SCHEDULE 1
Historic 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		
Non-Residential Population	6,446	6,755	7,079	7,421	7,800	8,226	8,708	9,255	9,875	10,113		

Summary of All Assets											(\$/cap+emp)	
Total (\$000)	\$19,959.4	\$19,959.4	\$19,959.4	\$19,959.4	\$19,959.4	\$19,959.4	\$19,959.4	\$19,959.4	\$23,404.8	\$23,488.8	\$23,555.8	\$21,016.5
Service Level (\$/capita + employee)	\$700.8	\$688.1	\$675.3	\$662.7	\$648.2	\$633.3	\$618.0	\$706.1	\$689.3	\$664.9		\$668.7

Maximum Eligible Amount 2018-2027	
10 Year Average Services Level 2008-2017	\$668.68
Forecast Population Growth 2018-2027	18,349
Forecast Employment Growth 2018-2027	3,200
Less: Excess Capacity	\$0
Maximum Eligible Amount	\$14,409,253



**B.3 FIRE AND EMERGENCY SERVICES
SCHEDULE 2
Development Charge Capital Program**

Project Description	Timing	Estimated Project Cost	LESS:		Total DC Eligible Cost	CAPITAL PROGRAM FUNDING				COST ALLOCATION		
			Alternative Funding Sources	Benefit to Existing Share		Existing Reserve Fund Balance	Post Period Benefit 2028+	10% Statutory Deduction	Current Planning Period 2018-2027	Residential	Retail	Non-Retail
										86%	6%	8%
Fire and Emergency Services												
Facilities												
1 Emergency Operations Centre / EVT Bay	2019-2020	\$3,320,000	\$0	\$0	\$3,320,000	\$2,851,603	\$0	\$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	\$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	\$0	\$1,000,000	\$855,975	\$61,936	\$82,089
4 Green Lane Fire Station - station construction	2028	\$5,000,000	\$0	\$0	\$5,000,000	\$0	\$5,000,000	\$0	\$0	\$0	\$0	\$0
Vehicles												
5 Additional support vehicle - by-law enforcement	2019	\$60,000	\$0	\$0	\$60,000	\$0	\$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	\$0
7 Aerial	2028	\$1,500,000	\$0	\$0	\$1,500,000	\$0	\$1,500,000	\$0	\$0	\$0	\$0	\$0
8 Pumper/Tanker	2028	\$650,000	\$0	\$0	\$650,000	\$0	\$650,000	\$0	\$0	\$0	\$0	\$0
Furniture and Equipment												
9 Firefighter gear - additional firefighter	2018	\$12,700	\$0	\$0	\$12,700	\$0	\$0	\$0	\$12,700	\$10,871	\$787	\$1,043
10 Specialty rescue equipment	2019	\$20,000	\$0	\$0	\$20,000	\$0	\$0	\$0	\$20,000	\$17,120	\$1,239	\$1,642
11 Operation support trailer	2019	\$15,000	\$0	\$0	\$15,000	\$0	\$0	\$0	\$15,000	\$12,840	\$929	\$1,231
12 Firefighter gear - additional firefighter	2020	\$12,700	\$0	\$0	\$12,700	\$0	\$0	\$0	\$12,700	\$10,871	\$787	\$1,043
13 Firefighter gear - additional firefighter	2021	\$12,700	\$0	\$0	\$12,700	\$0	\$0	\$0	\$12,700	\$10,871	\$787	\$1,043
14 Firefighter gear - additional firefighter	2022	\$12,700	\$0	\$0	\$12,700	\$0	\$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	\$0
16 Base radio and infrastructure	2028	\$10,000	\$0	\$0	\$10,000	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0
17 Mobile radios	2028	\$24,000	\$0	\$0	\$24,000	\$0	\$24,000	\$0	\$0	\$0	\$0	\$0
18 Portable radios	2028	\$112,500	\$0	\$0	\$112,500	\$0	\$112,500	\$0	\$0	\$0	\$0	\$0
Growth-Related Study												
19 Emergency Services Master Plan	2027	\$150,000	\$0	\$0	\$150,000	\$0	\$0	\$0	\$150,000	\$128,396	\$9,290	\$12,313
Total Fire Services		\$13,100,950	\$0	\$0	\$13,100,950	\$2,851,603	\$7,511,500	\$0	\$2,737,847	\$2,343,529	\$169,570	\$224,748

Maximum Eligible Amount

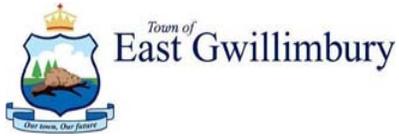
\$14,409,253

Residential Development Charge Calculation	
Residential Share of 2018-2027 Discounted Growth Related Capital Program	\$2,343,529
10 Year Population Growth in New Units	19,017
Development Charge Per Capita	\$123.23
Retail Non-Residential Development Charge Calculation	
Retail Share of 2018-2027 Discounted Growth Related Capital Program	\$169,570
10 Year Growth in Retail Gross Floor Area (Sq.ft.)	688,004
Development Charge Per Square Foot	\$0.25
Non-Retail Non-Residential Development Charge Calculation	
Non-Retail Share of 2018-2027 Discounted Growth Related Capital Program	\$224,748
10 Year Growth in Non-Retail Gross Floor Area (Sq.ft.)	1,311,456
Development Charge Per Square Foot	\$0.17



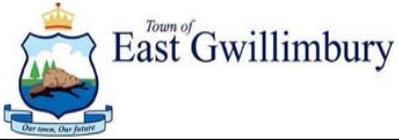
B.3 FIRE & EMERGENCY SERVICES
SCHEDULE 3
PAGE 1
Residential Cashflow and Development Charge Calculation

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	28.54	-422.44	-376.55	-328.92	-1,164.48	-1,049.20	-920.92	-779.33	-615.95	
Residential Funding Requirements											
Annual Expenditures (\$000)	10.87	482.25	10.87	10.87	866.85	0.00	0.00	0.00	0.00	128.40	1,510.1
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	153.45	1,617.4
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
Annual Development Charge Revenue											
Development Charge Receipts	122.75	124.27	140.56	142.53	186.12	198.68	211.67	224.97	246.76	854.76	2,453.1
Interest on Opening Balance ⁽¹⁾	0.00	0.00	-0.02	-0.02	-0.02	-0.06	-0.05	-0.05	-0.04	-0.03	(0.3)
Interest on In-Year Transactions ⁽¹⁾	0.00	-0.01	0.00	0.00	-0.02	0.00	0.00	0.00	0.00	0.01	(0.0)
Total Revenue	122.75	124.26	140.54	142.51	186.08	198.62	211.62	224.93	246.73	854.74	2,452.8
Closing Balance	28.54	-422.44	-376.55	-328.92	-1,164.48	-1,049.20	-920.92	-779.33	-615.95	2.00	
Fire & Emergency Services Adjusted Development Charge:	\$114.40 /capita										
(1) Assumes: Interest of 2.5%, Borrowing of 5%											



B.3 FIRE & EMERGENCY SERVICES
SCHEDULE 3
PAGE 2
Retail 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
Opening Balance	0.00	3.82	-26.65	-21.83	-16.46	-79.68	-74.54	-68.93	-62.81	-56.17	
Non-Residential Funding Requirements											
Annual Expenditures (\$000)	0.79	34.89	0.79	0.79	62.72	0.00	0.00	0.00	0.00	9.29	109.3
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	11.10	117.0
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
Annual Development Charge Revenue											
Development Charge Receipts	10.64	11.15	11.68	12.23	10.71	11.17	11.65	12.15	12.67	74.30	178.4
Interest on Opening Balance ⁽¹⁾	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 ⁽¹⁾	0.00	-0.00	0.00	0.00	-0.00	0.00	0.00	0.00	0.00	0.00	(0.0)
Total Revenue	10.64	11.15	11.67	12.23	10.71	11.17	11.65	12.15	12.67	74.30	178.3
Closing Balance	3.82	-26.65	-21.83	-16.46	-79.68	-74.54	-68.93	-62.81	-56.17	1.00	
Fire & Emergency Services Adjusted Development Charge:	\$0.23 /sq.ft. of GFA										
(1) Assumes: Interest of 2.5%, Borrowing of 5%											



B.3 FIRE & EMERGENCY SERVICES
SCHEDULE 3
PAGE 3
Non-Retail Cashflow and Development Charge Calculation

Year	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
Opening Balance	0.00	3.81	-37.45	-31.46	-23.58	-114.01	-113.38	-112.33	-110.85	-108.77	
Non-Residential Funding Requirements											
Annual Expenditures (\$000)	1.04	46.25	1.04	1.04	83.13	0.00	0.00	0.00	0.00	12.31	144.8
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	14.72	155.1
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
Annual Development Charge Revenue											
Development Charge Receipts	12.85	13.91	15.06	16.99	7.55	8.63	9.05	9.48	10.08	135.27	238.9
Interest on Opening Balance ⁽¹⁾	0.00	0.00	-0.00	-0.00	-0.00	-0.01	-0.01	-0.01	-0.01	-0.01	(0.0)
Interest on In-Year Transactions ⁽¹⁾	0.00	-0.00	0.00	0.00	-0.00	0.00	0.00	0.00	0.00	0.00	(0.0)
Total Revenue	12.85	13.91	15.06	16.98	7.55	8.62	9.04	9.48	10.07	135.27	238.8
Closing Balance	3.81	-37.45	-31.46	-23.58	-114.01	-113.38	-112.33	-110.85	-108.77	3.79	
Fire & Emergency Services Adjusted Development Charge:	\$0.16 /sq.ft. of GFA										
(1) Assumes: Interest of 2.5%, Borrowing of 5%											

B.4 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.

Schedule 1: Historic Inventory of Capital Assets

The Indoor Recreation historic service level inventory includes buildings, land, furniture and equipment. The Town provides recreation services from eleven facilities, including use of the Newmarket Pool. The largest facility, the East Gwillimbury Sports Complex is the Town's only ice surface and is set to be expanded between 2024 and 2026. The facilities total just over 121,000 square feet and occupy 5.60 acres of land. The combined value of the land and facilities was \$64.1 million in 2017. The fixtures, furniture and equipment in the various facilities are valued at approximately \$1.9 million, which is based on a general assumption of ten dollars per square foot.

The total value of the Town's indoor recreation assets amount to an average of \$68.4 million over the preceding ten-year period (2008-2017), or \$2,927.40 per capita. This amount is multiplied by the forecast population in new units for the 2018-2027 period to arrive at the maximum eligible amount of \$53.7 million. This represents the maximum funding envelope of the growth related capital program.

Schedule 2: Development Charge Capital Program

The growth-related capital program for indoor recreation services totals \$77.0 million, which includes new community recreation space and expansions to existing facilities.

The capital program and identification of indoor recreation needs is based on the Health and Active Living Plan, which was completed and endorsed by Council in 2018. The most significant item in the program is the new Health and Active Living Plaza. This will be an important community facility, offering indoor recreation, programming, childcare services and an aquatic facility. The total cost to the Town has been estimated at \$56.7 million. Eight acres of land valued at \$8.0 million has already been secured and will be funded throughout the ten-year planning period. Facility construction costs amount to \$37.5 million have been allocated between the library and indoor recreation program based on square footage of the space. The indoor recreation portion, including capitalized staff time to oversee the construction, totals \$30.1 million. Lastly, the Town anticipates financing

the construction costs, and have included financing over a ten-year period of \$11.1 million, \$8.9 million of which is allocated to the indoor recreation space.

To service the growing community, the Town also requires expansions to the Holland Landing Community Centre, Sports Complex (including a required land purchase), and the Mount Albert Community Centre. These expansion projects will cost the Town approximately \$30.0 million.

The total \$77.0 million in capital costs is reduced by a small benefit to existing share acknowledging certain aspects of the Community Facilities Master Plan. The existing reserve balance of \$18.6 million has been applied. The 10% statutory reduction of \$5.8 million has also been deducted, as per the requirement of the DCA. This leaves \$52.5 million to be recovered through development charges throughout the ten-year planning period. As indoor recreation services are primarily for the benefit of the residents, the \$52.5 million will be recovered entirely through the residential development charge. This results in a residential rate of \$2,760.06 per capita.

Schedule 3: Cash Flow and Development Charge Calculation

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

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

	Prior to Cash Flow Consideration	After Cash Flow Consideration
Residential	\$2,760.06 / capita	\$2,651.40 / capita



**B.4 INDOOR RECREATION
SCHEDULE 1
Historic 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		

Buildings (square feet)											\$/sq.ft.	\$/capita
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	\$400	
Sharon Temperance Hall	2,272	2,272	2,272	2,272	2,272	2,272	2,272	2,272	2,272	2,272	\$400	
Holland Landing Community Centre	15,333	15,333	15,333	15,333	15,333	15,333	15,333	15,333	15,333	15,333	\$500	
Queensville Community Centre	4,009	4,009	4,009	4,009	4,009	4,009	4,009	-	-	-	\$400	
North Union Community Centre	2,860	2,860	2,860	2,860	2,860	2,860	2,860	2,860	2,860	2,860	\$400	
Mount Albert Community Centre	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	\$400	
Ross Family Complex	9,760	9,760	9,760	9,760	9,760	9,760	9,760	9,760	9,760	9,760	\$500	
East Gwillimbury Sports Complex	65,379	65,379	65,379	71,379	71,379	71,379	71,379	71,379	67,779	67,779	\$500	
Mount Albert Lions Hall	5,588	5,589	5,590	5,591	5,592	5,593	5,594	5,595	5,596	5,597	\$400	
Newmarket Pool	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	\$500	
Phoebe Gilman Community Space	-	-	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	\$400	
Total (sq.ft.)	121,321	121,322	123,423	129,424	129,425	129,426	129,427	125,419	121,820	121,821		
Total (\$000)	\$58,025.6	\$58,026.0	\$58,866.4	\$61,866.8	\$61,867.2	\$61,867.6	\$61,868.0	\$60,264.8	\$58,465.2	\$58,465.6		
Service Level (\$ / capita)	\$2,633.5	\$2,607.5	\$2,619.1	\$2,725.4	\$2,690.8	\$2,656.6	\$2,622.8	\$2,522.4	\$2,415.9	\$2,309.7		\$2,580.4

Land (acres)											\$/acre	\$/capita
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	
Total (acres)	6.39	5.60	5.60	5.60								
Total (\$000)	\$6,392.0	\$5,602.0	\$5,602.0	\$5,602.0								
Service Level (\$ / capita)	\$290.1	\$287.2	\$284.4	\$281.6	\$278.0	\$274.5	\$271.0	\$234.5	\$231.5	\$221.3		\$265.4



**B.4 INDOOR RECREATION
SCHEDULE 1
Historic 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	
Total (\$000)	\$1,822.0	\$1,822.0	\$1,843.0	\$1,963.0	\$1,963.0	\$1,963.1	\$1,963.1	\$1,923.0	\$1,851.0	\$1,851.0		
Service Level (\$ / capita)	\$82.69	\$81.88	\$82.00	\$86.48	\$85.38	\$84.29	\$83.22	\$80.49	\$76.49	\$73.12		\$81.6

Summary of All Assets											\$/capita	
Total (\$000)	\$66,239.6	\$66,240.0	\$67,101.4	\$70,221.8	\$70,222.2	\$70,222.7	\$70,223.1	\$67,789.8	\$65,918.2	\$65,918.6		\$68,374.6
Service Level (\$/capita)	\$3,006.3	\$2,976.6	\$2,985.5	\$3,093.5	\$3,054.2	\$3,015.3	\$2,977.0	\$2,837.3	\$2,723.9	\$2,604.2		\$2,927.4

Maximum Eligible Recoverable Amount 2018-2027	
Ten-Year Average Service Level 2008-2017	\$2,927.38
Forecast Population Growth 2018-2027	18,349
Less: Excess Capacity	\$0
Maximum Eligible Amount For Future DC Funding	\$53,715,011

**B.4 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+	10% Statutory Deduction	Current Planning Period 2018-2027	Residential	Retail	Non-Retail
										100%	0%	0%
Indoor Recreation												
Land & Facilities												
1 Health & Active Living Plaza land purchase	2018	\$8,000,000	\$0	\$0	\$8,000,000	\$0	\$0	\$800,000	\$7,200,000	\$7,200,000	\$0	\$0
2 Health & Active Living Plaza design & construction	2018-2022	\$30,100,000	\$0	\$0	\$30,100,000	\$18,661,383	\$0	\$1,143,862	\$10,294,755	\$10,294,755	\$0	\$0
3 Health & Active Living Plaza borrowing costs	2018-2027	\$8,851,372	\$0	\$0	\$8,851,372	\$0	\$0	\$885,137	\$7,966,235	\$7,966,235	\$0	\$0
4 Holland Landing Community Centre expansion	2023-2025	\$10,000,000	\$0	\$0	\$10,000,000	\$0	\$0	\$1,000,000	\$9,000,000	\$9,000,000	\$0	\$0
5 Sports Complex expansion	2024-2026	\$12,000,000	\$0	\$0	\$12,000,000	\$0	\$0	\$1,200,000	\$10,800,000	\$10,800,000	\$0	\$0
6 Sports Complex expansion - land purchase	2024-2026	\$2,000,000	\$0	\$0	\$2,000,000	\$0	\$0	\$200,000	\$1,800,000	\$1,800,000	\$0	\$0
7 Mount Albert Community Centre expansion	2025-2027	\$6,000,000	\$0	\$0	\$6,000,000	\$0	\$0	\$600,000	\$5,400,000	\$5,400,000	\$0	\$0
Growth-Related Studies												
8 Community Facilities Master Plan	2018	\$60,000	\$0	\$30,000	\$30,000	\$0	\$0	\$3,000	\$27,000	\$27,000	\$0	\$0
Total Indoor Recreation		\$77,011,372	\$0	\$30,000	\$76,981,372	\$18,661,383	\$0	\$5,831,999	\$52,487,991	\$52,487,991	\$0	\$0

Maximum Eligible Amount

\$53,715,011

Residential Development Charge Calculation	
Residential Share of 2018-2027 Discounted Growth Related Capital Program	\$52,487,991
10 Year Population Growth in New Units	19,017
Development Charge Per Capita	\$2,760.06



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

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	-7,237.80	-7,254.70	-6,936.01	-6,614.68	-5,326.75	-4,831.13	-8,830.62	-14,751.90	-16,860.13	
Residential Funding Requirements											
Annual Expenditures (\$000)	9,285.95	2,058.95	2,058.95	2,058.95	2,058.95	3,000.00	7,200.00	9,000.00	6,000.00	1,800.00	44,521.8
Inflated Annual Expenditures at 2% per annum (\$000)	9,285.95	2,100.13	2,142.13	2,184.98	2,228.67	3,312.24	8,108.37	10,338.17	7,029.96	2,151.17	48,881.8
Borrowing Costs - Not Inflated (\$000)	796.62	796.62	796.62	796.62	796.62	796.62	796.62	796.62	796.62	796.62	7,966.2
Annual Development Charge Revenue											
Development Charge Receipts	2,844.95	2,880.22	3,257.81	3,303.27	4,313.55	4,604.74	4,905.85	5,214.11	5,719.14	19,810.52	56,854.1
Interest on Opening Balance ⁽¹⁾	0.00	-0.36	-0.36	-0.35	-0.33	-0.27	-0.24	-0.44	-0.74	-0.84	(3.9)
Interest on In-Year Transactions ⁽¹⁾	-0.18	-0.00	0.00	0.00	0.02	0.01	-0.10	-0.15	-0.05	0.21	(0.2)
Total Revenue	2,844.77	2,879.85	3,257.45	3,302.93	4,313.24	4,604.48	4,905.50	5,213.52	5,718.35	19,809.88	56,850.0
Closing Balance	-7,237.80	-7,254.70	-6,936.01	-6,614.68	-5,326.75	-4,831.13	-8,830.62	-14,751.90	-16,860.13	1.96	
Indoor Recreation Adjusted Development Charge:	\$2,651.40 /capita										
(1) Assumes: Interest of 2.5%, Borrowing of 5%											

B.5 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.

Schedule 1: Historic Inventory of Capital Assets

The Outdoor Recreation ten-year historic service level inventory includes more than 188 acres of active developed parkland valued at \$28.0 million. The parkland development cost of \$149,000 / acre is based on recently constructed parks in East Gwillimbury, and covers the cost of developing the land, excluding site rough grading costs. It is worth noting that a significant amount of park development has occurred in 2018, which is included in the capital program and will be funded through future development charges.

The amenities offered within these parks have a total combined value of \$14.8 million. This includes playgrounds sports facilities, shade structures and gazebos, as well as special features. In addition, the Town maintains more than 14,600 linear metres of trails valued at \$3.7 million. Parking lots servicing the Town's parks and trails are valued at \$1.1 million and, finally, the parks vehicles and equipment fleet was valued at \$1.8 million at the end of 2017.

The total parks and outdoor recreation assets amount to an average value of \$46.6 million over the historical period (2008-2017), or \$2,001.23 per capita. This amount is multiplied by the forecast net population growth for the next ten years to arrive at the maximum eligible amount of \$36.7 million. This represents the maximum funding envelope of the growth related capital program.

Schedule 2: Development Charge Capital Program

The total growth related capital program for Outdoor Recreation is valued at \$68.1 million. The largest portion of the capital program is for the development of 69.59 acres of neighborhood park development (\$20.5 million) and 13.16 acres of Town-wide parks (\$7.1 million). The additional 13,500 linear metres of trails that will be constructed over the ten-year planning period will cost more than \$10.7 million. A detailed list of the proposed parks, amenities and trails follows Schedule 2 of this appendix.

A portion of the proposed new Operations Centre will be utilized by the Parks Operations branch and, as such, \$5.4 million will be recovered through this service, which includes

facility construction and the parks share of financing costs. In addition to the construction of new facilities, parkland and amenities, the Town anticipates the need for growth-related expansions and enhancement of existing parks to maintain service levels while development occurs within the Town. A provision for such improvements has been made in the amount of \$10.8 million, which supports a number of the recommendations outlined in the Health and Active Living Plan.

Finally, the capital program includes amounts for outstanding development charge credits related to parks constructed by developers within their subdivisions throughout the Town. As of December 12, 2018, this figure totalled \$2,373,653.

The total \$68.1 million capital program cannot entirely be recovered by development within the ten-year planning horizon. A portion of the program will benefit the existing population, specifically a share of the Mackenzie pedestrian bridge and a share of the growth-related studies, which totals \$1.7 million. Available DC reserve funds in the amount of \$3.9 million have also been removed from the capital program. A substantial share of project costs has been allocated to development that will occur beyond the planning period. This share of \$21.8 million will be included in the calculation of future development charges. Finally, the 10% statutory discount totals almost \$4.0 million.

The remaining eligible share to be recovered through development charges over the 2018-2027 period of \$36.7 million is allocated entirely to residential development to reflect the benefitting sector. This results in an unadjusted residential rate of \$1,929.95 per capita.

Schedule 3: Cash Flow and Development Charge Calculation

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

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

	Prior to Cash Flow Consideration	After Cash Flow Consideration
Residential	\$1,929.95 / capita	\$1,768.70 / capita



**B.5 OUTDOOR RECREATION
SCHEDULE 1
Historic 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		

Developed Parkland (acres)											(\$/acre)	(\$/capita)
Developed Parkland	177.82	185.75	185.75	185.75	186.75	187.75	187.75	188.83	187.41	188.16	\$149,000	
Total (\$000)	\$26,495.2	\$27,676.8	\$27,676.8	\$27,676.8	\$27,825.8	\$27,974.8	\$27,974.8	\$28,135.7	\$27,924.1	\$28,035.8		
Service Level (\$ / capita)	\$1,202.5	\$1,243.7	\$1,231.4	\$1,219.2	\$1,210.2	\$1,201.2	\$1,186.0	\$1,177.6	\$1,153.9	\$1,107.6		\$1,193.3

Park Amenities (#)											(\$/unit)	(\$/capita)
Anchor Park												
Major ball diamond - lit	2	2	2	2	2	2	2	2	2	2	2	\$333,600
Junior/Senior play structure	1	1	1	1	1	1	1	1	1	1	1	\$144,800
Major soccer pitch - irrigated/lit	1	1	1	1	1	1	1	1	1	1	1	\$244,600
Picnic shelter	1	1	1	1	1	1	1	1	1	1	1	\$111,600
Washrooms	1	1	1	1	1	1	1	1	1	1	1	\$356,100
Mountain bike challenge course	1	1	1	1	1	1	1	1	1	1	1	\$24,700
Bleachers	4	4	4	4	4	4	4	4	4	4	4	\$5,000
Birchard Park												
Site Furniture	5	5	5	5	5	5	5	5	5	5	5	\$4,000
Brenner Park												
Junior ball diamond	1	1	1	1	1	-	-	-	-	-	-	\$172,700
Minor Soccer pitch	1	1	1	1	1	-	-	-	-	-	-	\$133,000
Junior/Senior play structure	1	1	1	1	1	1	1	1	1	1	1	\$144,800
Mini soccer pitch	-	-	-	-	-	7	7	7	7	7	7	\$47,000
Brown Hill Park												
Junior/Senior play structure	1	1	1	1	1	1	1	1	1	1	1	\$144,800
Picnic Shelter	1	1	1	1	1	1	1	1	1	1	1	\$111,600
Civic Centre												
Site Furniture	19	19	19	19	19	19	19	19	19	19	19	\$4,000
Masonry entry feature	2	2	2	2	2	2	2	2	2	2	2	\$150,000
Don Rose Park												
Junior/Senior play structure	1	1	1	1	1	1	1	1	1	1	1	\$144,800
Site Furniture	9	9	9	9	9	9	9	9	9	9	9	\$4,000
East Gwillimbury Sports Complex Park												
Major ball diamond - lit	2	2	2	2	2	2	2	2	2	2	2	\$333,600
Junior/Senior play structure	1	1	1	1	1	1	1	1	1	1	1	\$144,800
Major Soccer pitch - unlit	1	1	1	1	1	1	1	1	1	1	1	\$233,800
Security lighting	5	5	5	5	5	5	5	5	5	5	5	\$11,200
Bleachers	4	4	4	4	4	4	4	4	4	4	4	\$5,000



**B.5 OUTDOOR RECREATION
SCHEDULE 1
Historic 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		

Park Amenities (#)											(\$/unit)	(\$/capita)	
Emily Park													
Junior/Senior play structure	1	1	1	1	1	1	1	1	1	1	1	\$144,800	
French Park													
Junior/Senior play structure	1	1	1	1	1	1	1	1	1	1	1	\$144,800	
Junior ball diamond	1	1	1	1	1	1	1	1	1	1	1	\$172,700	
Grant Park													
Junior/Senior play structure	1	1	1	1	1	1	1	1	1	1	1	\$144,800	
Grist Mill Park													
Junior/Senior play structure	1	1	1	1	1	1	1	1	1	1	1	\$144,800	
Shade Structure	-	-	-	1	1	1	1	1	1	1	1	\$85,800	
Security lighting	-	-	-	-	2	2	2	2	2	2	2	\$11,200	
Harvest Hill Park													
Junior/Senior play structure	1	1	1	1	1	1	1	1	1	1	1	\$144,800	
Major soccer pitch - irrigated	1	1	1	1	1	1	1	1	1	1	1	\$249,900	
Water play - major	1	1	1	1	1	1	1	1	1	1	1	\$233,800	
Shade Structure	1	1	1	1	1	1	1	1	1	1	1	\$85,800	
Basketball Court	2	2	2	2	2	2	2	2	2	2	2	\$51,500	
Water reclamation tank	1	1	1	1	1	1	1	1	1	1	1	\$50,400	
Masonry gate and sign	1	1	1	1	1	1	1	1	1	1	1	\$53,600	
Pathway lighting	1	1	1	1	1	1	1	1	1	1	1	\$66,500	
Holland Landing Community Centre Park													
Junior/Senior play structure	1	1	1	1	1	1	1	1	1	1	1	\$144,800	
Water play - major	-	-	-	1	1	1	1	1	1	1	1	\$233,800	
Tennis court - lit	3	3	3	3	3	3	3	3	3	3	3	\$150,200	
Multi use courts - lit	1	1	1	1	1	1	1	1	1	1	1	\$99,800	
Water reclamation tank	-	-	-	1	1	1	1	1	1	1	1	\$50,400	
Shade Structure	-	-	-	1	1	1	1	1	1	1	1	\$85,800	
Security lighting	5	5	5	5	5	5	5	5	5	5	5	\$11,200	
Bleachers	2	2	2	2	2	2	2	2	2	2	2	\$5,000	
Skate park	-	-	-	-	-	-	-	-	-	-	-	\$297,000	
King Street Park													
Junior/Senior play structure	1	1	1	1	1	1	1	1	1	1	1	\$144,800	
Lady Gwillim Parkette													
Metal Gazebo	-	-	-	-	-	-	-	1	1	1	1	\$59,000	
Security lighting	-	-	-	-	-	-	-	4	4	4	4	\$11,200	



**B.5 OUTDOOR RECREATION
SCHEDULE 1
Historic 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		

Park Amenities (#)	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	(\$/unit)	(\$/capita)
Mainprize Park												
Junior/Senior play structure	1	-	1	1	1	1	1	1	1	1	\$144,800	
Manor Forest Park												
Junior/Senior play structure	-	-	-	-	-	-	-	-	-	1	\$144,800	
Shade Structure	-	-	-	-	-	-	-	-	-	1	\$85,800	
Mill Street Park												
Site Furniture	2	2	2	2	2	2	2	2	2	2	\$4,000	
Millennium Garden Park												
Horticulture landscaping	1	1	1	1	1	1	1	1	1	1	\$27,900	
Mount Albert Community Centre Park												
Major ball diamond - lit	1	1	1	1	1	1	1	1	1	1	\$333,600	
Multi use courts - lit	1	1	1	1	1	1	1	1	1	1	\$38,600	
Junior/Senior play structure	1	1	1	1	1	1	1	1	1	1	\$144,800	
Picnic Shelter - major	1	1	1	1	1	1	1	1	1	1	\$111,600	
Security lighting	3	3	3	3	3	3	3	3	3	3	\$11,200	
Bleachers	4	4	4	4	4	4	4	4	4	4	\$5,000	
Mount Albert Lions Park												
Major Soccer pitch - lit	2	2	2	2	2	2	2	2	2	2	\$389,400	
Major soccer pitch - unlit	1	1	1	1	1	1	1	1	1	1	\$233,800	
Mini soccer pitch	5	5	5	5	5	5	5	5	5	5	\$50,400	
Junior/Senior play structure	1	1	1	1	1	1	1	1	1	1	\$144,800	
Security lighting	4	4	4	4	4	4	4	4	4	4	\$11,200	
Picnic Shelter	-	-	-	-	1	1	1	1	1	1	\$111,600	
Bleachers	4	4	4	4	4	4	4	4	4	4	\$5,000	
North Union Park												
Junior/Senior play structure	1	1	1	1	1	1	1	1	1	1	\$144,800	
Picnic Shelter	1	1	1	1	1	1	1	1	1	1	\$111,600	
Security lighting	1	1	1	1	1	1	1	1	1	1	\$11,200	
Parkway Park												
Junior/Senior play structure	1	1	1	1	1	1	1	1	1	1	\$144,800	
Basketball Half Court	1	1	1	1	1	1	1	1	1	1	\$51,500	
Basketball drop shot court	-	-	-	1	1	1	1	1	1	1	\$16,600	
Water play - minor	-	-	-	1	1	1	1	1	1	1	\$122,300	
Shade Structure	-	-	-	1	1	1	1	1	1	1	\$85,800	
Security lighting	-	-	-	-	1	1	1	1	1	1	\$11,200	



**B.5 OUTDOOR RECREATION
SCHEDULE 1
Historic 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		

Park Amenities (#)											(\$/unit)	(\$/capita)
Peggy's Wood Park												
Junior/Senior play structure	-	-	-	1	1	1	1	1	1	1	\$144,800	
Shade Structure	-	-	-	1	1	1	1	1	1	1	\$85,800	
Security lighting	-	-	-	1	1	1	1	1	1	1	\$11,200	
Queensville Park												
Major ball diamond - lit	1	1	1	1	1	1	1	1	1	1	\$333,600	
Tennis courts - lit	2	2	2	2	2	2	2	2	2	2	\$150,200	
Junior/Senior play structure	1	1	1	1	1	1	1	1	1	1	\$144,800	
Picnic Shelter	1	1	1	1	1	1	1	1	1	1	\$111,600	
Bleachers	4	4	4	4	4	4	4	4	4	4	\$5,000	
River Drive Parkette												
Site Furniture	2	2	2	2	2	2	2	2	2	2	\$4,000	
Robert Hunter Park												
Site Furniture	7	7	7	7	7	7	7	7	7	7	\$4,000	
Rosebank Park												
Junior/Senior play structure	1	1	1	1	1	1	1	1	1	1	\$144,800	
Ross Family Park												
Major soccer pitch	1	1	1	1	1	1	1	1	1	1	\$233,800	
Splash pad	1	1	1	1	1	1	1	1	1	1	\$283,200	
Security lighting	2	2	2	2	2	2	2	2	2	2	\$11,200	
Shade Structure	-	-	-	-	1	1	1	1	1	1	\$85,800	
Samuel Lount Park												
Junior/Senior play structure	1	1	1	1	1	1	1	1	1	1	\$144,800	
Shannon Park												
Tennis courts	2	2	2	2	2	2	2	2	2	2	\$144,800	
Sharon Hills Park												
Junior/Senior play structure	1	1	1	1	1	1	1	1	1	1	\$144,800	
Major Soccer Pitch	1	1	1	1	1	1	1	1	1	1	\$233,800	
Tennis Courts	2	2	2	2	2	2	2	2	2	2	\$150,200	
Basketball Half Court	3	3	3	3	3	3	3	3	3	3	\$51,500	
Shade Structure	1	1	1	1	1	1	1	1	1	1	\$85,800	
Masonry gate and sign	1	1	1	1	1	1	1	1	1	1	\$53,600	
Security lighting	2	2	2	2	2	2	2	2	2	2	\$11,200	



**B.5 OUTDOOR RECREATION
SCHEDULE 1
Historic 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		

Park Amenities (#)											(\$/unit)	(\$/capita)
Vivian Creek Park												
Junior/Senior play structure	1	1	1	1	1	1	1	1	1	1	\$144,800	
Major soccer pitch - irrigated	1	1	1	1	1	1	1	1	1	1	\$249,900	
Junior ball diamond	1	1	1	1	1	1	1	1	1	1	\$172,700	
Bicycle motocross course	1	1	1	1	1	1	1	1	1	1	\$94,400	
Shade Structure	1	1	1	1	1	1	1	1	1	1	\$85,800	
Masonry gate and sign	1	1	1	1	1	1	1	1	1	1	\$53,600	
Total (#)	172	171	172	182	187	192	192	197	197	199		
Total (\$000)	\$13,282.7	\$13,137.9	\$13,282.7	\$14,205.0	\$14,436.0	\$14,459.3	\$14,459.3	\$14,563.1	\$14,563.1	\$14,793.7		
Service Level (\$ / capita)	\$602.8	\$590.4	\$591.0	\$625.8	\$627.9	\$620.9	\$613.0	\$609.5	\$601.8	\$584.4		\$606.7

Park Trails (linear metres)											(\$/linear m)	(\$/capita)
Paved	312.95	312.95	1,013.43	1,013.43	1,013.43	1,013.43	1,013.43	1,013.43	1,013.43	1,493.77	\$275	
Limestone	710.53	710.53	3,107.65	3,230.11	3,230.11	3,230.11	3,230.11	3,230.11	3,591.95	9,420.30	\$200	
Natural	3,724.47	3,724.47	3,724.47	3,602.01	3,602.01	3,602.01	3,602.01	3,602.01	3,602.01	3,602.01	\$130	
Pedestrian Bridges	19.84	32.86	64.10	90.07	104.00	104.00	104.00	104.00	104.00	138.50	\$6,500	
Total (linear metres)	4,767.79	4,780.81	7,909.65	7,935.62	7,949.55	7,949.55	7,949.55	7,949.55	8,311.39	14,654.58		
Total (\$000)	\$841.3	\$925.9	\$1,801.1	\$1,978.4	\$2,069.0	\$2,069.0	\$2,069.0	\$2,069.0	\$2,141.3	\$3,663.4		
Service Level (\$ / capita)	\$38.2	\$41.6	\$80.1	\$87.2	\$90.0	\$88.8	\$87.7	\$86.6	\$88.5	\$144.7		\$83.3

Special Facilities (square metres)											(\$/sq.m)	(\$/capita)
Parking - granular	11,281	11,281	11,281	11,281	11,281	11,281	11,281	11,281	11,281	11,281	\$60	
Parking - paved	4,540	4,540	4,540	4,540	4,540	4,540	4,540	4,540	4,540	4,540	\$100	
Total (square metres)	15,821											
Total (\$000)	\$1,130.9											
Service Level (\$ / capita)	\$51.32	\$50.82	\$50.31	\$49.82	\$49.18	\$48.56	\$47.94	\$47.33	\$46.73	\$44.68		\$48.7



**B.5 OUTDOOR RECREATION
SCHEDULE 1
Historic 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		

Vehicles and Equipment (#)												(\$/unit)	(\$/capita)
Tractors													
John Deere 5083 Tractor	1	1	1	1	1	1	1	1	1	1	1	\$57,100	
Case Tractor	-	-	-	-	-	-	-	1	1	1	1	\$57,100	
Kubota L5240 Loader	1	1	1	1	1	1	1	1	1	1	1	\$46,700	
John Deere 5200 Tractor	1	1	-	-	-	-	-	-	-	-	-	\$46,700	
John Deere 4300 Tractor	1	1	1	1	1	1	-	-	-	-	-	\$36,300	
Construction Equipment													
Caterpillar Skid Steer	-	-	-	-	-	-	-	-	1	1	1	\$83,000	
Mowers													
Toro 4000 D	1	1	1	1	1	1	1	1	1	1	1	\$62,200	
Toro 4010 D	-	-	-	-	-	-	-	-	1	1	1	\$75,000	
Kubota ZD326 Zero Turn Mower	1	1	1	1	1	1	1	1	1	1	1	\$25,000	
Kubota ZD326 Zero Turn Mower	1	1	1	1	1	1	1	1	1	1	1	\$25,000	
John Deere 1445 Front Mower	2	2	2	2	2	2	2	2	2	2	2	\$20,700	
Bushhog Mower	-	-	-	1	1	1	1	1	1	-	-	\$2,600	
Walco Finishing Mower	1	1	1	1	1	1	1	1	1	-	-	\$2,600	
John Deere 91560" Mower	1	-	-	-	-	-	-	-	-	-	-	\$2,600	



**B.5 OUTDOOR RECREATION
SCHEDULE 1
Historic 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		

Vehicles and Equipment (#)											(\$/unit)	(\$/capita)
Steiner Mower	1	1	-	-	-	-	-	-	-	-	\$15,600	
Mott Mower	1	1	1	-	-	-	-	-	-	-	\$2,600	
Jacobsen Mower & Trailer	1	1	1	1	1	1	-	-	-	-	\$62,200	
Vehicles												
Jeep	-	1	1	1	1	1	1	1	1	1	\$31,100	
3/4 ton Dodge 4 x 4 CW/PL	1	1	1	1	1	1	1	1	1	1	\$62,200	
3/4 ton Dodge 4 x 4 CW/PL	1	1	1	1	1	1	1	1	1	1	\$62,200	
Ford F-450 1 Ton dump body	-	-	-	1	1	1	1	1	1	1	\$67,400	
Ford Pickup	-	-	-	-	-	-	1	1	1	1	\$67,400	
Kubota RTV 900 (Trails Vehicle)	1	1	1	1	1	1	1	1	1	1	\$20,700	
Chevy Crew cab Pickup	-	-	-	-	-	-	-	1	1	1	\$62,200	
GMC One Ton Dump	1	1	1	1	1	1	1	1	1	1	\$67,400	
Sprinter	1	1	1	1	1	1	1	1	1	1	\$46,700	
Dodge 3/4 Ton 4x4	1	1	1	1	1	1	1	1	1	1	\$41,500	
3/4 Ton Dodge c/w plow and sander	1	1	1	1	1	1	1	1	1	1	\$51,900	
1/2 Extended Cab GMC P/U	1	1	1	1	1	1	1	1	1	1	\$46,700	
Trailers												
Trailers	4	4	5	5	5	5	5	5	5	5	\$55,000	
Surface Groomer	1	1	2	2	2	2	2	2	2	2	\$15,600	
Turf Top dresser	1	1	1	1	1	1	1	1	1	1	\$18,700	
Other												
Aerifier	2	2	2	2	2	2	2	2	2	2	\$15,600	
Overseeder	1	1	1	1	1	1	1	1	1	1	\$10,400	
Showmobile, Portable Stage	-	1	1	1	1	1	1	1	1	1	\$207,500	
Misc. Equipment	1	1	1	1	1	1	1	1	1	1	\$15,600	
Ice Resurfacer	1	1	1	1	1	1	1	1	1	1	\$129,700	
One Man electric power lift	-	-	-	-	1	1	1	1	1	1	\$7,300	
Total (#)	33	34	34	35	36	36	36	39	37	37		
Total (\$000)	\$1,266.5	\$1,502.5	\$1,510.8	\$1,578.2	\$1,585.5	\$1,585.5	\$1,611.5	\$1,831.7	\$1,826.5	\$1,826.5		
Service Level (\$ / capita)	\$57.5	\$67.5	\$67.2	\$69.5	\$69.0	\$68.1	\$68.3	\$76.7	\$75.5	\$72.2		\$69.1



**B.5 OUTDOOR RECREATION
SCHEDULE 1
Historic 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		

Summary of All Assets

Total (\$000)	\$43,016.5	\$44,373.9	\$45,402.2	\$46,569.2	\$47,047.1	\$47,219.4	\$47,245.4	\$47,730.3	\$47,585.9	\$49,450.3		\$46,564.0
Service Level (\$/capita)	\$1,952.3	\$1,994.0	\$2,020.1	\$2,051.5	\$2,046.2	\$2,027.6	\$2,002.9	\$1,997.7	\$1,966.4	\$1,953.6		\$2,001.2

Maximum Eligible Recoverable Amount 2018-2027		
Ten-Year Average Service Level 2008-2017		\$2,001.23
Forecast Population Growth 2018-2027		18,349
Less: Excess Capacity		\$0
Maximum Eligible Amount For Future DC Funding		\$36,720,878



**B.5 OUTDOOR RECREATION
SCHEDULE 2
Development Charge Capital Program**

Project Description	Timing	Estimated Project Cost	LESS:		Total DC Eligible Cost	CAPITAL PROGRAM FUNDING				COST ALLOCATION		
			Alternative Funding Sources	Benefit to Existing Share		Existing Reserve Fund Balance	Post Period Benefit 2028+	10% Statutory Deduction	Current Planning Period 2018-2027	Residential	Retail	Non-Retail
										100%	0%	0%
Park Facilities												
Facilities												
1 Parks Share of Operations Centre	2019-2020	\$4,150,000	\$0	\$0	\$4,150,000	\$0	\$0	\$415,000	\$3,735,000	\$3,735,000	\$0	\$0
2 Parks Share of Operations Centre - Borrowing Costs	2018-2027	\$1,217,060	\$0	\$0	\$1,217,060	\$0	\$0	\$121,706	\$1,095,354	\$1,095,354	\$0	\$0
Parks, Trails & Amenities												
3 Neighborhood park development (69.59 acres)	2018-2027	\$20,459,460	\$0	\$0	\$20,459,460	\$3,914,432	\$3,992,520	\$1,255,251	\$11,297,257	\$11,297,257	\$0	\$0
4 Town-wide park development												
Health & Active Living Plaza (7.86 acres)	2021	\$4,244,400	\$0	\$0	\$4,244,400	\$0	\$0	\$424,440	\$3,819,960	\$3,819,960	\$0	\$0
Civic Centre Precinct (5.3 acres)	2025	\$2,862,000	\$0	\$0	\$2,862,000	\$0	\$0	\$286,200	\$2,575,800	\$2,575,800	\$0	\$0
5 Trail heads (49)	2018-2027	\$762,000	\$0	\$0	\$762,000	\$0	\$248,900	\$51,310	\$461,790	\$461,790	\$0	\$0
6 1.8m bridge (6)	2018-2027	\$643,600	\$0	\$0	\$643,600	\$0	\$321,800	\$32,180	\$289,620	\$289,620	\$0	\$0
7 3m bridge (7)	2018-2027	\$901,000	\$0	\$0	\$901,000	\$0	\$386,200	\$51,480	\$463,320	\$463,320	\$0	\$0
8 Trail network development (13,513 lin.m.)	2018-2027	\$10,713,512	\$0	\$0	\$10,713,512	\$0	\$2,091,000	\$862,251	\$7,760,261	\$7,760,261	\$0	\$0
9 Parks operation vehicles	2018-2027	\$2,000,000	\$0	\$0	\$2,000,000	\$0	\$0	\$200,000	\$1,800,000	\$1,800,000	\$0	\$0
10 Downtown revitalization & streetscaping	2018-2027	\$3,218,000	\$0	\$0	\$3,218,000	\$0	\$1,930,800	\$257,440	\$1,029,760	\$1,029,760	\$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	\$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	\$0
Growth-Related Studies												
13 Active Transportation and Trails Master Plan	2019	\$50,000	\$0	\$0	\$50,000	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0
14 CPRC - Design Standards Review	2020	\$35,000	\$0	\$17,500	\$17,500	\$0	\$17,500	\$0	\$0	\$0	\$0	\$0
15 CPRC Master Plan	2020	\$80,000	\$0	\$40,000	\$40,000	\$0	\$40,000	\$0	\$0	\$0	\$0	\$0
16 CPRC Master Plan	2026	\$100,000	\$0	\$50,000	\$50,000	\$0	\$50,000	\$0	\$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	\$0
18 Parks Maintenance Standard Manual review	2024	\$50,000	\$0	\$0	\$50,000	\$0	\$50,000	\$0	\$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	\$0
Outstanding Credits												
20 Total outstanding credit agreements	2018	\$2,373,653	\$0	\$0	\$2,373,653	\$0	\$0	\$0	\$2,373,653	\$2,373,653	\$0	\$0
		\$68,057,685	\$0	\$1,716,500	\$66,341,185	\$3,914,432	\$21,767,720	\$3,957,258	\$36,701,776	\$36,701,776	\$0	\$0
<i>Maximum Eligible Amount</i>										<i>\$36,720,878</i>		

Residential Development Charge Calculation	
Residential Share of 2018-2027 Discounted Growth Related Capital Program	\$36,701,776
10 Year Population Growth in New Units	19,017
Development Charge Per Capita	\$1,929.95

Park Development and Amenities	Linear Metres	Acres
NEIGHBORHOOD PARKS		
QUEENSVILLE		
Queensville Properties		
Phase 2 & 3- Blocks 196 & 363		
Park Development (4.82 Acres)		4.82
Junior & Senior Play Equipment		
Furniture, Pathways, Paving & Curbing		
Senior Soccer Field & Basketball Half Court		
Shade Structure		
Phase 5- Block 312		
Park Development (1.31 Acres)		1.31
Contemplative Nodes & Sound Gardens		
Pathways, Paving & Curbing		
Outdoor Tai-Chi, Yoga & Spiritual Meditation		
Outdoor Games Tables-Pingpong, Checkers & Chess		
Seating Areas With Unique Place Making		
Open Space Trails		
Trail Heads (10)		
1.8M Bridge (2)		
3M Bridge (2)		
Trail Development (1,810M - Limestone) - Ph Ii	1,810	
Trail Development (943M) - Ph Iv	943	
Minto / Valmadera		
Phase 2 - Neighborhood Park		
Park Development (3.9 acres)		3.90
Open Space Trails		
Trail Heads (2)		
1.8M Bridge (2)		
Trail Development (470 M - Limestone)	470	
MOUNT ALBERT		
Beaverbrook-Averton (Phase 3)		
Open Space Trails		
Trail Heads (2)		
1.8M Bridge (1)		
Oxford Homes		
Phase 1- Block 131		
Park Development (2.16 Acres)		2.16
Junior & Senior Play Equipment		
Pathways, Paving & Curbing		
Furniture		
Half Circle Trellis		
Phase 2 & 3 - Neighborhood Park		
Park Development (2.82 Acres)		2.82
Open Space Trails		
Trail Heads (4)		
3M Bridge (1)		
Trail Development (1,110 M - Limestone)	1,110	

Park Development and Amenities	Linear Metres	Acres
HOLLAND LANDING (EAST)		
Wingedfoot		
Phase 2- Block 76		
Park Development (4.35 Acres)		4.35
Junior & Senior Play Equipment		
Pathways, Paving & Curbing		
Furniture & Shade Structure		
Basketball Half Court		
Senior Soccer Field		
Open Space Trails		
Trail Heads (2)		
Trail Development (565 M - Limestone)	565	
Valleybrook		
Phase 1- Block 323		
Park Development (3.07 Acres)		3.07
Phase 1- Block 326		
Park Development (1.13 Acres)		1.13
Open Play Space		
Pathways, Paving & Curbing		
Furniture		
Phase 2- Block 187B		
Park Development (1.69 Acres)		1.69
Open Play Space		
Pathways, Paving & Curbing		
Jr/Sr Playground		
Furniture		
Open Space Trails		
Trail Heads (5)		
3M Bridge (1)		
Trail Development (1,110 M - Limestone)	1,110	
Tricap		
Neighborhood Park		
Park Development (2.80 Acres)		2.80
Open Space Trails		
Trail Heads (2)		
3M Bridge (1)		
HOLLAND LANDING (WEST)		
Kerbel		
Phase 1- Block 221 (Lower)		
Park Development (2.12 Acres)		2.12
Phase 1- Block 220 (Middle)		
Park Development (7.51 Acres)		7.51
Junior & Senior Play Equipment		
Pathways, Paving & Curbing		
Outdoor Classroom & Learning Stations		
Basketball Half Court		
Shade Structure, Seating & Furniture		
Senior Softball Field- Lit		
Open Space Trails		
1.8M Bridge		
Trail Development (805 M - Limestone)	805	

Park Development and Amenities	Linear Metres	Acres
LRT		
Phase 1- Block 189 & 161		
Park Development (4.33 Acres)		4.33
Multi-Use Court		
Pathways, Paving & Curbing		
Tennis Court		
Fitness Stations		
Outdoor Classroom & Seating Areas		
Circular Path/Track- Lit		
Open Space Trails		
Trail Heads (3)		
Trail Development (400 M - Limestone)	400	
Holl & Green (Mannington)		
Phase 1- Block 270 & 276		
Park Development (2.29 Acres)		2.29
Fitness Garden/Childrens Garden (Play)		
Pathways, Paving & Curbing		
Edible Garden		
Steps & Slides		
Shade Structure & Furniture		
Pond Feature & Amphitheatre Garden		
Boardwalk Edge At Pond		
Open Space Trails		
Trail Heads		
Trail Development (260 M - Limestone)	260	
SHARON WEST		
Wycliffe Thornridge		
Phase 1- Block 118		
Park Development (0.33 Acres)		0.33
Junior Play Equipment		
Pathways, Paving & Curbing		
Decorative Fence & Masonry		
Lighting		
Furniture		
Open Space Trails (280 lin. M)		
Trail Heads (1)		
Trail Development (275 M - Limestone)	275	
Trail Development (5 M - Asphalt)	5	
West Sharon Holdings		
Phase 1- Block 138 (Split with Ashley Park)		
Park Development (1.19 Acres)		1.19
Adult Fitness Equipment		
Pathways, Paving & Curbing		
Parking Lot		
Lighting		
Furniture		
Phase 1- Block 114		
Park Development (0.35 Acres)		0.35
Junior Play Equipment		
Pathways, Paving & Curbing		
Decorative Fence & Masonry		
Lighting		
Furniture & Metal Trellis		

Park Development and Amenities	Linear Metres	Acres
Open Space Trails (370 lin. M)		
Trail Heads (1)		
Trail Development (370 M - Limestone)	370	
Elderbank (Great Gulf, Delmark)		
Phase 1- Block 70		
Park Development (3.41 Acres)		3.41
Junior & Senior Play Equipment		
Pathways, Paving & Curbing		
Decorative Fence & Masonry		
Lighting		
Furniture		
Basketball Half Court (X2) & Youth Area		
Water Play		
Shade Structure		
Phase 1- Block 75 (Temple Park)		
Park Development (5.70 Acres)		5.70
Heritage Theme Passive Park		
Pathways, Paving & Curbing		
Furniture		
Lighting		
Shade Structure		
Concrete Structure		
Phase 1- Block 69 (Open Space)		
Park Development (5.17 Acres)		5.17
Open Space Trails (1810 lin. M)		
Trail Heads (5)		
3M Bridge (1)		
Trail Development (1,585 M - Limestone)	1,585	
Trail Development (225 M - Asphalt)	225	
Sundial (Dorzil)		
Open Space Trails (1030 lin. M)		
Trail Heads (1)		
Trail Development (1,030 M - Limestone)	1,030	
Yorkwood		
Phase 1- Block 168		
Park Development (0.41 Acres)		0.41
Open Space Trails (675 lin. M)		
Trail Heads (1)		
Trail Development (520 M - Limestone)	520	
Trail Development (155 M - Asphalt)	155	
Sharonvit		
Phase 1- Block 179		
Park Development (3.53 Acres)		3.53
Junior & Senior Play Equipment		
Pathways, Paving & Curbing		
Adult Fitness Equipment		
Shade Structure & Furniture		
Lighting		
Bmx Bike Track		

Park Development and Amenities	Linear Metres	Acres
Open Space Trails (265 lin. M)		
Trail Heads (1)		
Trail Development (110 M - Limestone)	110	
Trail Development (130 M - Asphalt)	130	
Trail Development (25 M - Boardwalk)	25	
Ashley Park		
Phase 1- Block 18 (Split)		
Park Development (1.14 Acres)		1.14
Lighting		
Open Space Trails (180 lin. M)		
Trail Development (25 M - Limestone)	25	
Trail Development (155 M - Asphalt)	155	
David Wilson Trail Neighborhood		
Open Space Trails (405 lin. M)		
Trail Heads (2)		
3.0M Limestone Trail	325	
Boardwalk	80	
SHARON SOUTH		
Acorn		
Phase 2 & 3 - Neighborhood Park (Trail Heads)		
Park Development (0.65 Acres)		0.65
Open Space Trails (795 lin. M)		
Trail Heads (4)		
Trail Development (275 M - Limestone)	275	
Trail Development (520 M - Asphalt)	520	
Menkes		
Phase 2- Block 167		
Park Development (3.41 Acres)		3.41
Open Space Trails (230 lin. M)		
Trail Heads (1)		
5M Bridge (1)		
Trail Development (200 M - Limestone)	200	
Trail Development (30 M - Asphalt)	30	
Total Neighbourhood Parks & Facilities:	13,513	69.59
TOWN-WIDE PARKS		
Health & Active Living Plaza		
Park Development (7.86 Acres)		7.86
Premier Artificial Soccer Turf- Lit		
Senior Baseball Field- Lit		
Skate Zone		
Jr/Sr Accessible Playground With Rubber Surface		
Splash Pad		
Public Realm L&scape Event Area & Pavilion		
Civic Centre Precinct		
Performance & Events Space (5.3 Acres)		5.30
Outdoor Skating Rink (Pad)		
Total Town-wide Parks & Facilities:		13.16



**B.5 OUTDOOR RECREATION
SCHEDULE 3
PAGE 1**

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	-10,300.97	-23,010.58	-21,242.43	-23,503.60	-21,716.37	-19,067.65	-16,224.19	-16,140.13	-12,766.85	
Residential Funding Requirements											
Annual Expenditures (\$000)	12,088.99	14,235.86	282.98	4,102.94	904.98	282.98	282.98	2,858.78	282.98	282.98	35,606.4
Inflated Annual Expenditures at 2% per annum (\$000)	12,088.99	14,520.58	294.41	4,354.07	979.57	312.43	318.68	3,283.84	331.55	338.18	36,822.3
Borrowing Costs - Not Inflated (\$000)	109.54	109.54	109.54	109.54	109.54	109.54	109.54	109.54	109.54	109.54	1,095.4
Annual Development Charge Revenue											
Development Charge Receipts	1,897.82	1,921.34	2,173.22	2,203.55	2,877.49	3,071.74	3,272.60	3,478.24	3,815.13	13,215.23	37,926.3
Interest on Opening Balance ⁽¹⁾	0.00	-0.52	-1.15	-1.06	-1.18	-1.09	-0.95	-0.81	-0.81	-0.64	(8.2)
Interest on In-Year Transactions ⁽¹⁾	-0.26	-0.32	0.02	-0.06	0.02	0.03	0.04	0.00	0.04	0.16	(0.3)
Total Revenue	1,897.56	1,920.51	2,172.10	2,202.43	2,876.34	3,070.68	3,271.68	3,477.43	3,814.37	13,214.75	37,917.8
Closing Balance	-10,300.97	-23,010.58	-21,242.43	-23,503.60	-21,716.37	-19,067.65	-16,224.19	-16,140.13	-12,766.85	0.18	
Outdoor Recreation Adjusted Development Charge:	\$1,768.70 /capita										
(1) Assumes: Interest of 2.5%, Borrowing of 5%											

B.6 Public Works

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

Schedule 1: Historic Inventory of Capital Assets

The Public Works ten-year historic inventory of capital assets includes almost 29,500 square feet of building space at the various facilities and buildings located at the public works yard. These include salt and sand domes, trailers, storage units and some administrative space at the Civic Centre and East Gwillimbury Sports Complex. The combined building space is valued at \$3.1 million. The land at the works yard is only partially serviced and, as such is assigned a cost of \$500,000 per acre. Roads operation and maintenance as well as the water department is supported by numerous vehicles and important equipment, which are valued at \$3.8 million.

The total assets for Public Works amount to \$8.5 million in 2017, with an average of \$6.7 million over the historical ten-year period (2008-2017), or \$211.43 per capita. This cost is then applied to the anticipated growth in population (18,349) and employment (3,200) over the next ten years. Excess capacity of \$1.3 million has been identified and removed from the calculation of the maximum eligible amount for DC funding in the future. The resulting maximum eligible amount of \$3.3 million represents the maximum amount that may be included in the calculation of Development Charges in this study.

Schedule 2: Development Charge Capital Program

The capital program for Public Works includes \$3.9 million of growth-related works. The program includes a new sand and salt dome at the future Operations Centre, a number of new vehicles and pieces of equipment, as well as the recovery of a negative reserve fund balance.

There is no requirement to reduce the capital program by the 10% statutory reduction for this service and, because the projects are all fully growth-related, no benefit to existing share is required. A post period deduction of \$604,000 has been made as it exceeds the maximum eligible amount and will be recovered under future development charge studies. The remaining \$3.3 million will be recovered by development charges during the ten-year planning period. The \$3.3 million is allocated between residential (\$2.8 million), retail (\$202,092), and non-retail (\$267,852) sectors. This results in the following unadjusted development charges, prior to cash flow analysis:

Residential: \$146.87 / capita
Retail: \$0.29 / square foot of GFA
Non-Retail: \$0.20 / square foot of GFA

Schedule 3: Cash Flow and Development Charge Calculation

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

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

	Prior to Cash Flow Consideration	After Cash Flow Consideration
Residential	\$146.87 / capita	\$138.90 / capita
Retail	\$0.29 / square foot	\$0.28 / square foot
Non-Retail	\$0.20 / square foot	\$0.19 / square foot



**B.6 PUBLIC WORKS
SCHEDULE 1
Historic 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		
Non-Residential Population	6,446	6,755	7,079	7,421	7,800	8,226	8,708	9,255	9,875	10,113		

Buildings (square feet)											(\$/sq.ft.)	(\$/cap+emp)
Salt & Sand Dome	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	\$30	
Coverall	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	\$30	
Fleet Maintenance Building	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	\$45	
Roads Operation Trailer	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	\$40	
CPRC Operation Trailer	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	\$40	
Water / Wastewater Storage Unit	960	960	960	960	960	960	960	960	960	960	\$30	
Roads Shipping Containers	1,280	1,280	1,280	1,280	1,280	1,280	1,280	1,280	1,280	1,280	\$25	
Operations Component of Civic Centre	951	951	951	951	951	951	951	951	951	951	\$500	
Ontario Loft Administrative Space	-	-	-	-	-	-	-	-	3,600	3,600	\$500	
Total (sq.ft.)	25,891	29,491	29,491									
Total (\$000)	\$1,337.2	\$3,137.2	\$3,137.2									
Service Level (\$ / capita + employee)	\$47.0	\$46.1	\$45.2	\$44.4	\$43.4	\$42.4	\$41.4	\$40.3	\$92.1	\$88.6		\$53.1

Land (acres)											(\$/acre)	(\$/cap+emp)
Public Works Yard	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	\$500,000	
Total (acres)	3.05											
Total (\$000)	\$1,525.0											
Service Level (\$ / capita + employee)	\$53.5	\$52.6	\$51.6	\$50.6	\$49.5	\$48.4	\$47.2	\$46.0	\$44.8	\$43.0		\$48.7



**B.6 PUBLIC WORKS
SCHEDULE 1
Historic 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		
Non-Residential Population	6,446	6,755	7,079	7,421	7,800	8,226	8,708	9,255	9,875	10,113		

Vehicles and Equipment (#)											(\$/unit)	(\$/cap+emp)
Grader	1	1	1	1	1	1	1	1	1	1	\$256,100	
Frontend Loader	1	1	1	1	1	1	1	1	1	1	\$222,700	
Sweeper for Frontend Loader	1	1	1	1	1	1	1	1	1	1	\$26,700	
Backhoe Tractor	1	1	1	1	1	1	1	1	1	1	\$128,000	
Single Axle Snow plow	4	4	4	4	4	4	5	5	5	5	\$206,000	
Tandem Axle Snow plow	1	1	1	1	1	1	1	1	1	1	\$244,900	
Pickup Truck	2	2	2	2	2	2	2	2	2	3	\$44,500	
Cargo Van	1	1	1	1	1	1	1	1	1	1	\$50,100	
1.5T Dump Truck	1	1	1	1	1	1	2	2	2	2	\$77,900	
Brush Chipper	1	1	1	1	1	1	1	1	1	1	\$50,100	
Steamer	1	1	1	1	1	1	1	1	1	1	\$13,400	
1.5 Ton Roller with Trailer	1	1	1	1	1	1	1	1	1	1	\$13,400	
John Deere 3520 c/w attach	1	1	1	1	1	1	1	-	-	-	\$89,100	
Trackless Sidewalk Plow	1	1	1	1	1	1	1	2	2	2	\$144,700	
Asphalt Hot Box	1	1	1	1	1	1	1	1	1	1	\$22,300	
Leaf Sucker	-	-	-	1	1	1	1	1	1	1	\$33,400	
3/4T Pick up with v plow	1	1	1	1	1	1	1	1	1	1	\$22,300	
Sand/Salt Spreader	1	1	1	1	1	1	1	1	1	1	\$5,600	
Garage Hoist	-	1	1	1	1	1	1	1	1	1	\$55,700	
Sidewalk Grinder (trackless)	-	-	-	1	1	1	1	1	1	1	\$51,000	
Hydro seeder	-	-	-	-	1	1	-	-	-	-	\$13,400	
Snow plow for frontend loader	-	-	-	-	-	-	-	-	-	1	\$14,000	
Fuel System	1	1	1	1	1	1	1	1	1	1	\$62,000	
Tandem Trailer, Flat deck Utility	2	2	2	2	2	2	2	2	2	2	\$28,000	
Water, Pick up Truck 4x4	4	4	4	4	4	4	4	4	4	4	\$140,000	
Water, 3/4 Ton Truck 4x4	1	1	1	1	1	1	1	1	1	1	\$40,000	
Water, 1 Ton Truck, service body	1	1	1	1	1	1	1	1	1	1	\$67,000	
Water, Van	1	1	1	1	1	1	1	1	1	1	\$40,000	
Water, Valve Exerciser/Vac Trailer	-	-	-	-	-	1	1	1	1	1	\$60,000	
Water Pump	1	1	1	1	1	1	1	1	1	1	\$1,500	
Water, Trailer and Trench box	1	1	1	1	1	1	1	1	1	1	\$32,000	
Water, Trailer and Generator	-	-	-	-	-	-	1	1	1	1	\$75,000	
Total (#)	33	34	34	36	37	38	40	40	40	42		
Total (\$000)	\$3,138.8	\$3,194.5	\$3,194.5	\$3,278.9	\$3,292.3	\$3,352.3	\$3,697.8	\$3,753.4	\$3,753.4	\$3,811.9		
Service Level (\$ / capita + employee)	\$110.21	\$110.12	\$108.09	\$108.86	\$106.92	\$106.37	\$114.49	\$113.24	\$110.15	\$107.60		\$109.61



**B.6 PUBLIC WORKS
SCHEDULE 1
Historic 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		
Non-Residential Population	6,446	6,755	7,079	7,421	7,800	8,226	8,708	9,255	9,875	10,113		

Summary of All Assets											(\$/cap+emp)	
Total (\$000)	\$6,001.0	\$6,056.7	\$6,056.7	\$6,141.1	\$6,154.5	\$6,214.5	\$6,560.0	\$6,615.6	\$8,415.6	\$8,474.1		\$6,669.0
Service Level (\$ / capita + employee)	\$210.7	\$208.8	\$204.9	\$203.9	\$199.9	\$197.2	\$203.1	\$199.6	\$247.0	\$239.2		\$211.4

Maximum Eligible Amount 2018-2027	
10 Year Average Services Level 2008-2017	\$211.43
Forecast Population Growth 2018-2027	18,349
Forecast Employment Growth 2018-2028	3,200
<i>Less: Excess Capacity</i>	<i>\$1,290,691</i>
Maximum Eligible Amount 2018-2027	\$3,265,311



**B.6 PUBLIC WORKS
SCHEDULE 2
Development Charge Capital Program**

Project Description	Timing	Estimated Project Cost	LESS:		Total DC Eligible Cost	CAPITAL PROGRAM FUNDING				COST ALLOCATION		
			Alternative Funding Sources	Benefit to Existing Share		Existing Reserve Fund Balance	Post Period Benefit 2028+	10% Statutory Deduction	Current Planning Period 2018-2027	Residential	Retail	Non-Retail
Public Works										86%	6%	8%
Recovery of negative DC reserve fund balance	2018	\$540,535	\$0	\$0	\$540,535	\$0	\$0	\$0	\$540,535	\$462,685	\$33,478	\$44,372
Facilities												
1 Sand/Salt dome	2019-2020	\$330,000	\$0	\$0	\$330,000	\$0	\$0	\$0	\$330,000	\$282,472	\$20,439	\$27,089
Vehicles												
2 Emergency response trailer	2018	\$30,000	\$0	\$0	\$30,000	\$0	\$0	\$0	\$30,000	\$25,679	\$1,858	\$2,463
3 Dump truck with plow	2020	\$245,000	\$0	\$0	\$245,000	\$0	\$0	\$0	\$245,000	\$209,714	\$15,174	\$20,112
4 Portable traffic signals	2020	\$24,000	\$0	\$0	\$24,000	\$0	\$0	\$0	\$24,000	\$20,543	\$1,486	\$1,970
5 Brine storage and pump system	2021	\$90,000	\$0	\$0	\$90,000	\$0	\$0	\$0	\$90,000	\$77,038	\$5,574	\$7,388
6 Loader & snow bucket	2021	\$245,000	\$0	\$0	\$245,000	\$0	\$0	\$0	\$245,000	\$209,714	\$15,174	\$20,112
7 6 Ton tandem	2022	\$270,000	\$0	\$0	\$270,000	\$0	\$0	\$0	\$270,000	\$231,113	\$16,723	\$22,164
8 Emergency response trailer	2023	\$30,000	\$0	\$0	\$30,000	\$0	\$0	\$0	\$30,000	\$25,679	\$1,858	\$2,463
9 Hotbox	2024	\$45,000	\$0	\$0	\$45,000	\$0	\$0	\$0	\$45,000	\$38,519	\$2,787	\$3,694
10 Supervisory vehicle	2025	\$50,000	\$0	\$0	\$50,000	\$0	\$0	\$0	\$50,000	\$42,799	\$3,097	\$4,104
11 Road patrol truck	2025	\$85,000	\$0	\$0	\$85,000	\$0	\$0	\$0	\$85,000	\$72,758	\$5,265	\$6,978
12 Street sweeper	2025	\$340,000	\$0	\$0	\$340,000	\$0	\$0	\$0	\$340,000	\$291,032	\$21,058	\$27,910
13 Tractor and snow blower	2027	\$110,000	\$0	\$0	\$110,000	\$0	\$0	\$0	\$110,000	\$94,157	\$6,813	\$9,030
14 6 Ton single axle plow (2)	2018-2027	\$420,000	\$0	\$0	\$420,000	\$0	\$189,000	\$0	\$231,000	\$197,730	\$14,307	\$18,963
15 Sidewalk plows & attachments (2)	2018-2027	\$380,000	\$0	\$0	\$380,000	\$0	\$190,000	\$0	\$190,000	\$162,635	\$11,768	\$15,597
16 1 Ton dump truck and plow (2)	2018-2027	\$230,000	\$0	\$0	\$230,000	\$0	\$115,000	\$0	\$115,000	\$98,437	\$7,123	\$9,440
17 Digital message trailer (2)	2018-2027	\$60,000	\$0	\$0	\$60,000	\$0	\$30,000	\$0	\$30,000	\$25,679	\$1,858	\$2,463
18 Utility trailer tandem axle (3)	2018-2027	\$45,000	\$0	\$0	\$45,000	\$0	\$30,000	\$0	\$15,000	\$12,840	\$929	\$1,231
Equipment												
19 Miscellaneous equipment	2018-2027	\$197,400	\$0	\$0	\$197,400	\$0	\$0	\$0	\$197,400	\$168,969	\$12,226	\$16,204
20 Fleet management software	2018-2027	\$100,000	\$0	\$0	\$100,000	\$0	\$50,000	\$0	\$50,000	\$42,799	\$3,097	\$4,104
Total Public Works		\$3,866,935	\$0	\$0	\$3,866,935	\$0	\$604,000	\$0	\$3,262,935	\$2,792,991	\$202,092	\$267,852

Maximum Eligible Amount

\$3,265,311

Residential Development Charge Calculation	
Residential Share of 2018-2027 Discounted Growth Related Capital Program	\$2,792,991
10 Year Population Growth in New Units	19,017
Development Charge Per Capita	\$146.87
Retail Non-Residential Development Charge Calculation	
Retail Share of 2018-2027 Discounted Growth Related Capital Program	\$202,092
10 Year Growth in Retail Gross Floor Area (Sq.ft.)	688,004
Development Charge Per Square Foot	\$0.29
Non-Retail Non-Residential Development Charge Calculation	
Non-Retail Share of 2018-2027 Discounted Growth Related Capital Program	\$267,852
10 Year Growth in Non-Retail Gross Floor Area (Sq.ft.)	1,311,456
Development Charge Per Square Foot	\$0.20



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

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	-607.04	-765.91	-856.87	-1,015.19	-1,062.35	-1,140.36	-955.46	-1,173.72	-898.98	
Residential Funding Requirements											
Annual Expenditures (\$000)	756.06	303.65	251.43	312.21	252.29	289.10	63.98	427.77	21.18	115.33	2,793.0
Inflated Annual Expenditures at 2% per annum (\$000)	756.06	309.72	261.59	331.32	273.09	319.19	72.05	491.37	24.81	137.83	2,977.0
Annual Development Charge Revenue											
Development Charge Receipts	149.04	150.89	170.67	173.05	225.98	241.23	257.00	273.15	299.61	1,037.82	2,978.4
Interest on Opening Balance ⁽¹⁾	0.00	-0.03	-0.04	-0.04	-0.05	-0.05	-0.06	-0.05	-0.06	-0.04	(0.4)
Interest on In-Year Transactions ⁽¹⁾	-0.02	-0.00	-0.00	-0.00	-0.00	-0.00	0.00	-0.01	0.00	0.01	(0.0)
Total Revenue	149.02	150.85	170.63	173.00	225.92	241.18	256.95	273.10	299.56	1,037.79	2,978.0
Closing Balance	-607.04	-765.91	-856.87	-1,015.19	-1,062.35	-1,140.36	-955.46	-1,173.72	-898.98	0.97	
Public Works Adjusted Development Charge:	\$138.90 /capita										
(1) Assumes: Interest of 2.5%, Borrowing of 5%											



**B.7 PUBLIC WORKS
SCHEDULE 3
PAGE 2
Retail 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
Opening Balance	0.00	-41.84	-50.78	-55.60	-64.80	-71.61	-81.21	-72.35	-93.22	-79.70	
Non-Residential Funding Requirements											
Annual Expenditures (\$000)	54.71	21.97	18.19	22.59	18.25	20.92	4.63	30.95	1.53	8.35	202.1
Inflated Annual Expenditures at 2% per annum (\$000)	54.71	22.41	18.93	23.97	19.76	23.10	5.21	35.55	1.80	9.97	215.4
Annual Development Charge Revenue											
Development Charge Receipts	12.86	13.47	14.11	14.78	12.94	13.50	14.08	14.69	15.32	89.81	215.6
Interest on Opening Balance ⁽¹⁾	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 ⁽¹⁾	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	0.00	-0.00	0.00	0.00	(0.0)
Total Revenue	12.86	13.47	14.11	14.78	12.94	13.50	14.08	14.68	15.31	89.81	215.5
Closing Balance	-41.84	-50.78	-55.60	-64.80	-71.61	-81.21	-72.35	-93.22	-79.70	0.13	
Public Works Adjusted Development Charge:	\$0.28 /sq.ft. of GFA										
(1) Assumes: Interest of 2.5%, Borrowing of 5%											



**B.7 PUBLIC WORKS
SCHEDULE 3
PAGE 3
Non-Retail Cashflow and Development Charge Calculation**

Year	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
Opening Balance	0.00	-57.09	-70.11	-77.13	-88.52	-105.66	-125.92	-121.98	-157.73	-148.02	
Non-Residential Funding Requirements											
Annual Expenditures (\$000)	72.51	29.12	24.11	29.94	24.19	27.72	6.14	41.02	2.03	11.06	267.9
Inflated Annual Expenditures at 2% per annum (\$000)	72.51	29.70	25.09	31.77	26.19	30.61	6.91	47.12	2.38	13.22	285.5
Annual Development Charge Revenue											
Development Charge Receipts	15.42	16.69	18.07	20.38	9.06	10.35	10.85	11.38	12.10	162.32	286.6
Interest on Opening Balance ⁽¹⁾	0.00	-0.00	-0.00	-0.00	-0.00	-0.01	-0.01	-0.01	-0.01	-0.01	(0.0)
Interest on In-Year Transactions ⁽¹⁾	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	0.00	-0.00	0.00	0.00	(0.0)
Total Revenue	15.42	16.69	18.07	20.38	9.05	10.35	10.85	11.37	12.09	162.32	286.6
Closing Balance	-57.09	-70.11	-77.13	-88.52	-105.66	-125.92	-121.98	-157.73	-148.02	1.08	
Public Works Adjusted Development Charge:	\$0.19 /sq.ft. of GFA										
(1) Assumes: Interest of 2.5%, Borrowing of 5%											

B.7 Parking

Both on and off street parking is provided throughout the Town of East Gwillimbury. It is maintained by the Roads Operations branch and enforced by the By-law Enforcement and Licensing branch.

Schedule 1: Historic Inventory of Capital Assets

The Town maintains two parking lots with a total of 144 spaces available for public use. These spaces are both located on paved lots and have a combined value of approximately \$488,000. This results in a historic ten-year average of \$21.01 per capita, which, when applied to the forecast population growth between 2018 and 2027 results in a maximum eligible amount of \$385,503.

Schedule 2: Development Charge Capital Program

The growth related capital program for municipal parking provides for future parking spaces and projects that will support the expansion of parking infrastructure in the future. The total value of \$385,500 is reduced by the available reserve fund balance of \$137,767 as well as the statutory ten percent, totalling \$38,550. The remaining \$209,183 is allocated to future residential development of 19,017 people in new units to derive an unadjusted charge of \$11.00 per capita.

Schedule 3: Cash Flow and Development Charge Calculation

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

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

	Prior to Cash Flow Consideration	After Cash Flow Consideration
Residential	\$11.00 / capita	\$10.70 / capita



**B.7 Municipal Parking
SCHEDULE 1
Historic Inventory of Capital Assets**

Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Unit Cost	Service Level
Historic Population	22,033	22,253	22,476	22,700	22,992	23,289	23,588	23,892	24,200	25,313		
Parking Spaces (#)											(\$/space)	(\$/capita)
Municipal Building Parking Lot	124	124	124	124	124	124	124	124	124	124	\$3,390	
Mount Albert Parking Lot	20	20	20	20	20	20	20	20	20	20	\$3,390	
Total (#)	144											
Total (\$000)	\$488.2		\$488.2									
Service Level (\$ / capita)	\$22.2	\$21.9	\$21.7	\$21.5	\$21.2	\$21.0	\$20.7	\$20.4	\$20.2	\$19.3		\$21.0

Maximum Eligible Amount 2018-2027	
10 Year Average Services Level 2008-2017	\$21.01
Ten-Year Forecast Population Growth	18,349
Less: Excess Capacity	\$0
Maximum Eligible Amount 2018-2027	\$385,503



**B.7 MUNICIPAL PARKING
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+	10% Statutory Deduction	Current Planning Period 2018-2027	Residential	Retail	Non-Retail
										100%	0%	0%
Municipal Parking												
1 Provision for future parking spaces and support	2018-2027	\$385,500	\$0	\$0	\$385,500	\$137,767	\$0	\$38,550	\$209,183	\$209,183	\$0	\$0
Total Municipal Parking		\$385,500	\$0	\$0	\$385,500	\$137,767	\$0	\$38,550	\$209,183	\$209,183	\$0	\$0
<i>Maximum Eligible Amount</i>									\$385,503			

Residential Development Charge Calculation	
Residential Share of 2018-2027 Discounted Growth Related Capital Program	\$209,183
10 Year Population Growth in New Units	19,017
Development Charge Per Capita	\$11.00



**B.8 MUNICIPAL PARKING
SCHEDULE 3
PAGE 1**

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	-9.44	-19.15	-27.77	-36.64	-41.88	-46.39	-50.15	-53.14	-54.57	
Residential Funding Requirements											
Annual Expenditures (\$000)	20.92	20.92	20.92	20.92	20.92	20.92	20.92	20.92	20.92	20.92	209.2
Inflated Annual Expenditures at 2% per annum (\$000)	20.92	21.34	21.76	22.20	22.64	23.10	23.56	24.03	24.51	25.00	229.0
Annual Development Charge Revenue											
Development Charge Receipts	11.48	11.62	13.15	13.33	17.41	18.58	19.80	21.04	23.08	79.95	229.4
Interest on Opening Balance ⁽¹⁾	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 ⁽¹⁾	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	0.00	(0.0)
Total Revenue	11.48	11.62	13.15	13.33	17.41	18.58	19.80	21.04	23.08	79.95	229.4
Closing Balance	-9.44	-19.15	-27.77	-36.64	-41.88	-46.39	-50.15	-53.14	-54.57	0.37	
Municipal Parking Adjusted Development Charge:	\$10.70 /capita										
(1) Assumes: Interest of 2.5%, Borrowing of 5%											



Appendix C Engineering Services



Town of East Gwillimbury

Engineering Services

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) rates for each of the engineering services provided by the Town included in the DC regime. The engineering service categories are discussed in the following order.

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

The infrastructure required to service new Town-wide development outlined in this study is based on the ongoing Transportation, Water and Wastewater master plans. The capital program details, including project specifications, costs, timing and benefit to the existing community allocations are sourced from these studies.

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

C. 1 Roads and Related Services

The Roads and related services ten-year historic inventory of capital assets is shown on Schedule 1. The total value of the Town's road infrastructure is captured, including linear metres of roads and sidewalks, as well as the number of streetlights, bridges and culverts. The Town has over 251 linear kilometres of roads and more than 106 linear kilometres of sidewalks that have a combined value of \$718.2 million. Throughout East Gwillimbury, there are almost 3,400 streetlights valued at \$28.9 million and the 32 bridges and culverts are worth \$51.8 million.

The total value of all roads and related assets at the end of 2017 was \$798.9 million, producing an average of \$644.1 million over the preceding ten-year period (2008-2017), or \$20,465.56 per capita and employee. When multiplied by the forecast population growth in new units and employment growth over the longer term planning period to 2041 (120,760), and reduced by the available excess capacity, a maximum eligible amount of \$2.3 billion is produced. This represents the maximum value of growth-related road work that may be funded through development charges during the planning period from 2018 to 2041.

Schedule 2 details the growth related capital program for the roads and related services. The program includes items such as a share of the new Operations Centre, new and enhanced or expanded roads, sidewalks, streetlights, intersection improvements, bicycle lanes, and other miscellaneous area improvements; including a stormwater retrofit and growth related studies. The project details, growth-related shares and cost allocations were provided by HDR Inc. as part of the Town's update to the Transportation Master Plan (currently ongoing). The total roads and related capital program is \$271.1 million and was designed to accommodate growth in East Gwillimbury, connect new and future communities, and facilitate the development and completion of the Town-wide road network.

Of the total costs, \$59.2 million, or 22 per cent is determined to benefit the existing community. This is based on assumptions provided by the Town's master plan consultants and reflects costs related to rehabilitation of existing assets, costs for the reconstruction of existing roads that need to be built to a higher standard to accommodate traffic growth, and shares of costs for active transportation networks that traverse areas with minimal anticipated growth.

The capital program is also reduced by the available reserve fund balance of nearly \$4.0 million. There are no post-period benefit costs as the program is designed to service development to 2041, as is the Transportation Master Plan. The costs eligible for funding through DCs between 2018 and 2041 total \$205.2 million.

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

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

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

Non-Residential Category	Allocation of DC Eligible Costs
Retail	62%
Non-Retail (Industrial, Office/Institutional)	38%

As a result, the DC eligible costs for roads and related servicing are apportioned to the residential (\$158.2 million), retail (\$29.3 million) and non-retail (\$17.7 million) sectors in order to calculate the respective development charges.

The residential share is applied to population growth in new units over the longer planning period (100,436) and the non-residential shares are applied to the growth in building gross floor area (retail – 5,587,685 sq.ft. and non-retail – 13,772,029 sq.ft.). This results in the following unadjusted development charges, prior to cash flow analysis:

- Residential: \$1,574.66 / capita
- Retail: \$5.25 / square foot of GFA
- Non-Retail: \$1.29 / square foot of GFA

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

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

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

	Prior to Cash Flow Consideration	After Cash Flow Consideration
Residential	\$1,574.66 / capita	\$1,756.60 / capita
Retail	\$5.25/ square foot	\$6.40 / square foot
Non-Retail	\$1.29 / square foot	\$1.86 / square foot



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

Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	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		
Non-Residential Population	6,446	6,755	7,079	7,421	7,800	8,226	8,708	9,255	9,875	10,113		

Roads (linear metres)											(\$/linear m)	(\$/cap+emp)
Type Of Road (Op Class)												
Major Collector	-	-	-	-	-	-	-	-	2,709.2	3,570.4	\$5,230	
Minor Collector	12,510.9	12,510.9	12,510.9	12,510.9	12,510.9	12,510.9	12,510.9	12,510.9	13,511.6	17,167.6	\$4,300	
Local	81,406.8	81,406.8	81,406.8	86,973.2	86,973.2	86,973.2	88,310.9	90,918.3	101,467.7	115,725.8	\$3,540	
Rural	89,393.3	89,393.3	89,393.3	89,393.3	89,393.3	89,393.3	89,393.3	89,393.3	89,393.3	89,393.3	\$1,800	
Unopened Road Allowance	23,965.6	23,965.6	23,965.6	24,744.4	24,744.4	24,744.4	24,744.4	24,744.4	24,744.4	24,744.4	\$80	
Laneway	-	-	-	-	-	-	-	-	779.1	1,248.0	\$2,520	
Total (linear metres)	207,277	207,277	207,277	213,622	213,622	213,622	214,960	217,567	232,605	251,850		
Total (\$000)	\$504,802.4	\$504,802.4	\$504,802.4	\$524,569.8	\$524,569.8	\$524,569.8	\$529,305.0	\$538,535.3	\$596,315.8	\$668,195.6		
Service Level (\$ / capita + employee)	\$17,725.0	\$17,402.1	\$17,080.2	\$17,415.7	\$17,035.9	\$16,645.1	\$16,388.7	\$16,246.9	\$17,499.9	\$18,862.1		\$17,230.1

Sidewalks (linear metres)											(\$/linear m)	(\$/cap+emp)
Type Of Road (Op Class)												
Regional Arterial	18,451.6	18,894.5	18,894.5	18,894.5	18,894.5	19,570.8	20,001.9	20,001.9	20,001.9	20,001.9	\$470	
Major Collector	-	-	-	-	-	-	-	-	6,377.3	6,377.3	\$470	
Minor Collector	10,573.7	11,418.3	11,418.3	11,685.5	11,685.5	12,035.6	12,486.9	12,486.9	13,018.7	14,613.5	\$470	
Local	38,685.5	40,558.9	40,978.0	42,080.9	42,080.9	42,593.9	48,523.4	48,523.4	57,440.3	64,920.9	\$470	
Rural	-	-	-	-	-	-	-	-	-	-	\$470	
Unopened Road Allowance	-	-	-	-	-	-	-	-	-	-	\$470	
Laneway	-	-	-	-	-	-	-	-	468.3	468.3	\$470	
Total (linear metres)	67,710.82	70,871.74	71,290.81	72,660.90	72,660.90	74,200.33	81,012.19	81,012.19	97,306.46	106,381.80		
Total (\$000)	\$31,824.1	\$33,309.7	\$33,506.7	\$34,150.6	\$34,150.6	\$34,874.2	\$38,075.7	\$38,075.7	\$45,734.0	\$49,999.4		
Service Level (\$ / capita + employee)	\$1,117.4	\$1,148.3	\$1,133.7	\$1,133.8	\$1,109.1	\$1,106.6	\$1,178.9	\$1,148.7	\$1,342.1	\$1,411.4		\$1,183.0



**C.1 ROADS AND RELATED
SCHEDULE 1
Historic 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		
Non-Residential Population	6,446	6,755	7,079	7,421	7,800	8,226	8,708	9,255	9,875	10,113		

Streetlights (#)											(\$/unit)	(\$/cap+emp)
Type Of Road (Op Class)												
Regional Arterial	265	265	265	265	265	265	265	265	265	265	\$8,540	
Major Collector	-	-	-	-	-	-	-	-	159	159	\$8,540	
Minor Collector	259	259	259	259	259	259	284	284	328	584	\$8,540	
Local	1,506	1,506	1,506	1,506	1,506	1,506	1,564	1,606	1,867	2,123	\$8,540	
Rural	93	93	93	93	226	226	226	226	226	226	\$8,540	
Unopened Road Allowance	-	-	-	-	-	-	-	-	-	-	\$8,540	
Laneway	-	-	-	-	-	-	-	-	21	28	\$8,540	
Total (#)	2,123	2,123	2,123	2,123	2,256	2,256	2,339	2,381	2,866	3,385		
Total (\$000)	\$18,130.4	\$18,130.4	\$18,130.4	\$18,130.4	\$19,266.2	\$19,266.2	\$19,975.1	\$20,333.7	\$24,475.6	\$28,907.9		
Service Level (\$ / capita + employee)	\$636.61	\$625.01	\$613.45	\$601.93	\$625.69	\$611.34	\$618.48	\$613.44	\$718.28	\$816.02		\$648.02

Bridges (#)											(\$/unit)	(\$/cap+emp)
Road Bridge	12	13	14	14	14	14	14	14	15	16	\$2,400,000	
Road Culvert	11	11	11	12	12	12	12	13	16	16	\$840,000	
Total (#)	23	24	25	26	26	26	26	27	31	32		
Total (\$000)	\$38,040.0	\$40,440.0	\$42,840.0	\$43,680.0	\$43,680.0	\$43,680.0	\$43,680.0	\$44,520.0	\$49,440.0	\$51,840.0		
Service Level (\$ / capita + employee)	\$1,335.69	\$1,394.10	\$1,449.51	\$1,450.17	\$1,418.55	\$1,386.01	\$1,352.45	\$1,343.11	\$1,450.90	\$1,463.36		\$1,404.38

Summary of All Assets											(\$/cap+emp)	
Total (\$000)	\$592,796.9	\$596,682.6	\$599,279.5	\$620,530.9	\$621,666.7	\$622,390.2	\$631,035.8	\$641,464.8	\$715,965.5	\$798,942.9		\$644,075.6
Service Level (\$ / capita + employee)	\$20,814.7	\$20,569.6	\$20,276.9	\$20,601.6	\$20,189.2	\$19,749.0	\$19,538.6	\$19,352.1	\$21,011.2	\$22,552.8		\$20,465.6

Maximum Eligible Amount 2018-2041	
10 Year Average Services Level 2008-2017	\$20,465.56
Long-term Forecast Population Growth	90,887
Long-term Forecast Employment Growth	29,873
Less: Excess Capacity	\$145,777,799
Maximum Eligible Amount 2018-2041	\$2,325,648,215

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

Project Description				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
Road	To	From													
												77%	14%	9%	
Roads and Related															
Facilities															
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
ROAD PROJECTS															
Sharon															
3	Colonel Wayling 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
4	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
5	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
6	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
7	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
8	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
9	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
Green Lane West															
10	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
11	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
12	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
13	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
Holland Landing															
14	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
Queensville															
15	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
16	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
17	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
Mount Albert															
18	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
Rural Roads															
19	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
20	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
21	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
22	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
23	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
24	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
Miscellaneous Locations															
25	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
26	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
INTERSECTION IMPROVEMENTS															
27	Queensville Side Road / Centre Street				2019-2024	\$385,177	\$0	\$38,518	\$346,660	\$0	\$0	\$346,660	\$267,189	\$49,552	\$29,918
28	Queensville Side Road / Kennedy Road				2019-2024	\$385,177	\$0	\$38,518	\$346,660	\$0	\$0	\$346,660	\$267,189	\$49,552	\$29,918
29	Queensville Side Road / Warden Avenue				2019-2024	\$385,177	\$0	\$38,518	\$346,660	\$0	\$0	\$346,660	\$267,189	\$49,552	\$29,918
30	Doane Road / Warden Avenue				2019-2024	\$385,177	\$0	\$38,518	\$346,660	\$0	\$0	\$346,660	\$267,189	\$49,552	\$29,918
31	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
32	Herald Road / Centre Street				2019-2024	\$385,177	\$0	\$38,518	\$346,660	\$0	\$0	\$346,660	\$267,189	\$49,552	\$29,918

**C.1 ROADS AND RELATED
SCHEDULE 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	
													77%	14%	9%
SIDEWALKS															
Regional Roads															
33	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
34	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
35	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
36	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
37	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
38	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
39	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
40	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
41	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
42	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
43	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
Sharon															
44	Colonel Weyling 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
45	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
46	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
47	Silk Twist Drive East	Murrell 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
48	Silk Twist Drive West	2nd Concession	Murrell Boulevard		Post 2031	\$468,180	\$0	\$93,636	\$374,544	\$0	\$0	\$374,544	\$288,681	\$53,538	\$32,325
49	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	\$0
Green Lane West															
50	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
51	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
52	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
Holland Landing															
53	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
Queensville															
54	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
55	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
56	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
57	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
Mount Albert															
58	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
Miscellaneous Locations															
59	Miscellaneous Rural Sidewalks				2018-2026	\$63,400	\$0	\$15,216	\$48,184	\$0	\$0	\$48,184	\$37,138	\$6,888	\$4,159
60	Leslie Street Sidewalk Improvements				2018-2026	\$786,600	\$0	\$188,784	\$597,816	\$0	\$0	\$597,816	\$460,768	\$85,453	\$51,595
61	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
62	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
63	Miscellaneous Locations in Sharon Area				2018-2026	\$63,400	\$0	\$15,216	\$48,184	\$0	\$0	\$48,184	\$37,138	\$6,888	\$4,159
64	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
65	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

**C.1 ROADS AND RELATED
SCHEDULE 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	
CYCLING													77%	14%	9%
Regional Roads															
66	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
67	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
68	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
69	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
70	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
Sharon															
71	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
72	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
73	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
74	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
75	Silk Twist Drive East	Murrell 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
76	Silk Twist Drive West	2nd Concession	Murrell Boulevard		Post 2031	\$46,818	\$0	\$9,364	\$37,454	\$0	\$0	\$37,454	\$28,868	\$5,354	\$3,233
Green Lane West															
77	Murrell 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
78	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
79	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
Holland Landing															
80	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
Queensville															
81	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
82	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
83	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
Mount Albert															
84	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
Miscellaneous Locations															
85	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
STREETLIGHTS															
Regional Roads															
86	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
87	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
88	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
89	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
90	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
91	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
92	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
93	Leslie Street	Jim Morton Drive	Mount Albert Road		2018-2031	\$446,571	\$0	\$44,657	\$401,914	\$0	\$0	\$401,914	\$309,776	\$57,451	\$34,687
94	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
95	Mount Albert Road	Stonehill Boulevard / Vallevue Avenue	Leslie Street		2018-2031	\$478,344	\$0	\$47,834	\$430,510	\$0	\$0	\$430,510	\$331,816	\$61,538	\$37,155
96	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
97	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
98	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
99	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
100	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
101	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
102	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



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

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	
													77%	14%	9%
Sharon															
103	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
104	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
105	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
106	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
107	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
108	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
Green Lane West															
109	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
110	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
111	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
Holland Landing															
112	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
Queensville															
113	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
114	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
115	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
Mount Albert															
116	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
Miscellaneous Locations															
117	Miscellaneous Locations				2018-2026	\$67,200	\$0	\$0	\$67,200	\$0	\$0	\$67,200	\$51,795	\$9,606	\$5,800
MISCELLANEOUS ROAD-RELATED WORKS															
118	Engineered Wetland - Stormwater Retrofit				2018-2026	\$808,800	\$0	\$0	\$808,800	\$0	\$0	\$808,800	\$623,384	\$115,612	\$69,804
119	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
120	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
GROWTH-RELATED STUDIES															
121	Transportation Masterplan				2019	\$250,000	\$0	\$0	\$250,000	\$0	\$0	\$250,000	\$192,688	\$35,736	\$21,576
122	Transportation Masterplan				2022	\$250,000	\$0	\$0	\$250,000	\$0	\$0	\$250,000	\$192,688	\$35,736	\$21,576
COMPLETED CAPITAL WORKS COVERED BY CREDIT AGREEMENT															
123	Queensville Sideroad Sidewalk - Park to Karissa					\$64,000	\$1,792	\$0	\$62,208	\$0	\$0	\$62,208	\$47,947	\$8,892	\$5,369
124	Queensville Sideroad Streetlights - Park to Karissa					\$7,000	\$0	\$0	\$7,000	\$0	\$0	\$7,000	\$5,395	\$1,001	\$604
125	Yonge Street Realignment					\$748,400	\$60,674	\$0	\$687,726	\$0	\$0	\$687,726	\$530,066	\$98,305	\$59,354
126	Thompson Drive Road Extension					\$562,900	\$212,271	\$0	\$350,629	\$0	\$0	\$350,629	\$270,248	\$50,120	\$30,261
127	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
127	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
128	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
Total Roads and Related						\$271,093,532	\$2,688,426	\$59,221,734	\$209,183,372	\$3,990,333	\$0	\$205,193,040	\$158,152,998	\$29,330,849	\$17,709,192

Maximum Eligible Amount \$1,132,557,116

Residential Development Charge Calculation	
Residential Share of 2018-2031 Discounted Growth Related Capital Program	\$158,152,998
Population Growth in New Units 2018-2041	100,436
Development Charge Per Capita	\$1,574.66
Retail Non-Residential Development Charge Calculation	
Retail Share of 2018-2031 Discounted Growth Related Capital Program	\$29,330,849
Growth in Retail Gross Floor Area (Sq.ft.) 2018-2041	5,587,685
Development Charge Per Square Foot	\$5.25
Non-Retail Non-Residential Development Charge Calculation	
Non-Retail Share of 2018-2031 Discounted Growth Related Capital Program	\$17,709,192
Growth in Non-Retail Gross Floor Area (Sq.ft.) 2018-2041	13,772,029
Development Charge Per Square Foot	\$1.29



**C.1 ROADS AND RELATED
SCHEDULE 3
PAGE 1**

Residential Cashflow and Development Charge Calculation

Year	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
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	7,139	8,271	9,408
Opening Balance	0.00	-3,598.66	-7,000.71	-10,056.61	-11,487.70	-12,528.60	-13,239.98	-13,825.24	-26,055.99	-38,833.78	-43,117.39	-45,811.96	-46,504.81
Residential Funding Requirements													
Annual Expenditures (\$000)	5,389.59	5,113.90	4,921.21	3,321.90	3,514.59	3,321.90	3,321.90	13,572.37	14,058.18	12,635.17	12,635.17	12,635.17	12,635.17
Inflated Annual Expenditures at 2% per annum (\$000)	5,389.59	5,216.17	5,120.03	3,525.22	3,804.30	3,667.64	3,741.00	15,590.38	16,471.40	15,100.20	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
Annual Development Charge Revenue													
Development Charge Receipts	1,884.83	1,908.19	2,158.36	2,188.47	2,857.80	3,050.72	3,250.21	3,454.44	3,789.03	10,912.45	12,709.86	15,019.71	17,426.13
Interest on Opening Balance ⁽¹⁾	0.00	-0.18	-0.35	-0.50	-0.57	-0.63	-0.66	-0.69	-1.30	-1.94	-2.16	-2.29	-2.33
Interest on In-Year Transactions ⁽¹⁾	-0.09	-0.09	-0.08	-0.04	-0.03	-0.02	-0.01	-0.31	-0.32	-0.11	-0.07	-0.02	0.02
Total Revenue	1,884.74	1,907.93	2,157.93	2,187.94	2,857.20	3,050.08	3,249.53	3,453.44	3,787.41	10,910.40	12,707.63	15,017.40	17,423.82
Closing Balance	-3,598.66	-7,000.71	-10,056.61	-11,487.70	-12,528.60	-13,239.98	-13,825.24	-26,055.99	-38,833.78	-43,117.39	-45,811.96	-46,504.81	-45,105.45

Year	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	TOTAL
Population Growth in New Units	10,865	5,324	5,736	6,010	6,510	6,811	2,897	2,985	3,063	3,152	3,248	100,436
Opening Balance	-45,105.45	-40,925.21	-35,615.84	-29,390.11	-22,490.16	-14,429.29	-5,578.90	-4,878.86	-3,973.80	-2,877.92	-1,559.11	
Residential Funding Requirements												
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	157,214.95
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	195,292.65
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
Annual Development Charge Revenue												
Development Charge Receipts	20,527.38	10,259.87	11,274.92	12,049.77	13,313.29	14,207.43	6,163.87	6,478.13	6,780.35	7,116.91	7,480.34	196,262.46
Interest on Opening Balance ⁽¹⁾	-2.26	-2.05	-1.78	-1.47	-1.12	-0.72	-0.28	-0.24	-0.20	-0.14	-0.08	-23.94
Interest on In-Year Transactions ⁽¹⁾	0.05	0.07	0.08	0.09	0.10	0.11	0.01	0.01	0.01	0.02	0.02	-0.58
Total Revenue	20,525.18	10,257.89	11,273.21	12,048.39	13,312.27	14,206.82	6,163.60	6,477.89	6,780.17	7,116.78	7,480.28	196,237.94
Closing Balance	-40,925.21	-35,615.84	-29,390.11	-22,490.16	-14,429.29	-5,578.90	-4,878.86	-3,973.80	-2,877.92	-1,559.11	7.24	
Roads and Related Adjusted Development Charge:	\$1,756.60 /capita											
(1) Assumes: Interest of 2.5%, Borrowing of 5%												



**C.1 ROADS AND RELATED
SCHEDULE 3
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Retail Cashflow and Development Charge Calculation

Year	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
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	304,545	343,104	386,545
Opening Balance	0.00	-720.85	-1,395.51	-2,037.65	-2,368.61	-2,793.67	-3,180.59	-3,567.78	-6,138.69	-8,858.59	-10,158.57	-11,270.75	-12,179.89
Non-Residential Funding Requirements													
Annual Expenditures (\$000)	999.55	948.42	912.68	616.07	651.81	616.07	616.07	2,517.11	2,607.21	2,343.30	2,343.30	2,343.30	2,343.30
Inflated Annual Expenditures at 2% per annum (\$000)	999.55	967.38	949.55	653.78	705.54	680.20	693.80	2,891.37	3,054.76	2,800.46	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
Annual Development Charge Revenue													
Development Charge Receipts	296.11	310.17	324.90	340.33	298.01	310.82	324.17	338.10	352.63	1,518.36	1,744.82	2,005.05	2,304.10
Interest on Opening Balance ⁽¹⁾	0.0	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.2)	(0.2)	(0.3)	(0.4)	(0.5)	(0.6)	(0.6)
Interest on In-Year Transactions ⁽¹⁾	-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
Total Revenue	296.10	310.12	324.81	340.22	297.88	310.67	324.01	337.86	352.26	1,517.89	1,744.28	2,004.47	2,303.47
Closing Balance	-720.85	-1,395.51	-2,037.65	-2,368.61	-2,793.67	-3,180.59	-3,567.78	-6,138.69	-8,858.59	-10,158.57	-11,270.75	-12,179.89	-12,848.30

Year	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	TOTAL
Growth in Sq Ft of Retail GFA	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
Opening Balance	-12,848.30	-13,232.52	-12,337.51	-11,284.97	-10,058.20	-8,638.85	-7,006.79	-5,900.28	-4,651.46	-3,248.29	-1,677.75	
Non-Residential Funding Requirements												
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	29,156.88
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	36,218.72
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	
Annual Development Charge Revenue												
Development Charge Receipts	2,647.74	1,813.40	1,989.25	2,182.15	2,393.75	2,625.87	2,120.11	2,282.62	2,457.59	2,645.97	2,848.79	36,474.82
Interest on Opening Balance ⁽¹⁾	-0.64	-0.66	-0.62	-0.56	-0.50	-0.43	-0.35	-0.30	-0.23	-0.16	-0.08	-7.78
Interest on In-Year Transactions ⁽¹⁾	-0.01	0.01	0.01	0.02	0.02	0.02	0.01	0.02	0.02	0.02	0.02	-0.16
Total Revenue	2,647.09	1,812.75	1,988.64	2,181.60	2,393.26	2,625.46	2,119.78	2,282.34	2,457.38	2,645.83	2,848.72	36,466.88
Closing Balance	-13,232.52	-12,337.51	-11,284.97	-10,058.20	-8,638.85	-7,006.79	-5,900.28	-4,651.46	-3,248.29	-1,677.75	74.19	
Roads and Related Adjusted Development Charge:	\$6.40 /sq.ft. of GFA											
(1) Assumes: Interest of 2.5%, Borrowing of 5%												



**C.1 ROADS AND RELATED
SCHEDULE 3
PAGE 3**

Non-Retail Cashflow and Development Charge Calculation

Year	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
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	817,268	944,347	1,091,392
Opening Balance	0.00	-464.47	-897.25	-1,305.87	-1,513.51	-1,862.23	-2,183.10	-2,507.36	-4,153.40	-5,891.25	-6,624.04	-7,207.35	-7,621.27
Non-Residential Funding Requirements													
Annual Expenditures (\$000)	603.50	572.63	551.05	371.97	393.55	371.97	371.97	1,519.77	1,574.17	1,414.82	1,414.82	1,414.82	1,414.82
Inflated Annual Expenditures at 2% per annum (\$000)	603.50	584.08	573.32	394.74	425.99	410.68	418.90	1,745.73	1,844.39	1,690.85	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
Annual Development Charge Revenue													
Development Charge Receipts	149.54	161.84	175.26	197.67	87.86	100.41	105.27	110.36	117.30	968.87	1,141.70	1,345.61	1,586.23
Interest on Opening Balance ⁽¹⁾	0.00	-0.02	-0.04	-0.07	-0.08	-0.09	-0.11	-0.13	-0.21	-0.29	-0.33	-0.36	-0.38
Interest on In-Year Transactions ⁽¹⁾	-0.01	-0.01	-0.01	-0.01	-0.01	-0.01	-0.01	-0.04	-0.04	-0.02	-0.01	-0.01	-0.01
Total Revenue	149.53	161.81	175.20	197.59	87.78	100.31	105.15	110.19	117.05	968.56	1,141.35	1,345.24	1,585.85
Closing Balance	-464.47	-897.25	-1,305.87	-1,513.51	-1,862.23	-2,183.10	-2,507.36	-4,153.40	-5,891.25	-6,624.04	-7,207.35	-7,621.27	-7,829.76

Year	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	TOTAL
Growth in Sq Ft of Non-Retail GFA	1,261,566	710,584	764,106	821,660	883,550	950,100	754,469	796,434	840,734	887,499	936,864	13,772,029
Opening Balance	-7,829.76	-7,790.14	-7,270.14	-6,657.16	-5,941.33	-5,111.83	-4,156.77	-3,509.16	-2,777.10	-1,953.41	-1,030.35	
Non-Residential Funding Requirements												
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	17,604.15
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	21,867.91
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	
Annual Development Charge Revenue												
Development Charge Receipts	1,870.24	1,074.49	1,178.53	1,292.65	1,417.81	1,555.10	1,259.59	1,356.24	1,460.32	1,572.37	1,693.03	21,978.28
Interest on Opening Balance ⁽¹⁾	-0.39	-0.39	-0.36	-0.33	-0.30	-0.26	-0.21	-0.18	-0.14	-0.10	-0.05	-4.81
Interest on In-Year Transactions ⁽¹⁾	0.00	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	-0.10
Total Revenue	1,869.85	1,074.11	1,178.17	1,292.32	1,417.52	1,554.85	1,259.39	1,356.08	1,460.19	1,572.29	1,692.99	21,973.37
Closing Balance	-7,790.14	-7,270.14	-6,657.16	-5,941.33	-5,111.83	-4,156.77	-3,509.16	-2,777.10	-1,953.41	-1,030.35	0.43	
Roads Adjusted Development Charge:	\$1.86 /sq.ft. of GFA											
(1) Assumes: Interest of 2.5%, Borrowing of 5%												

C.2 Water Services

Schedule 1 provides the detailed growth-related capital program for water services. The details of the program were provided by WSP Consulting as part of the Water and Wastewater Master Plan update (currently ongoing) and identify the infrastructure and servicing needs to facilitate development in East Gwillimbury to 2041. The total capital costs for the required infrastructure is almost \$30.0 million and includes facilities, watermains, growth-related studies and the ongoing recovery of completed growth-related works.

The capital program is reduced by \$369,380, which represents DC credits previously issued for completed works. A \$20,000 reduction was made for the benefit to the existing community of one project. The available reserve fund of \$1.3 million is also deducted.

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

The net amount of growth-related capital costs that will be funded through DCs between 2018 and 2041 totals \$28.3 million. The eligible costs are then apportioned to the residential and non-residential sectors based on the water and wastewater flow estimates used to inform the water and wastewater master plans. The calculation of the residential/non-residential allocation is illustrated on the table below.

		2018-2041 Growth	Per Capita Flow	%
Water Flows:				
Residential	238.7 litres / capita / day	Population: 100,436	23,974,073	82%
Non-Residential	182.0 litres / capita / day	Employment: 29,873	5,436,896	18%
		Total	29,410,969	

The non-residential share of 18 per cent of the total DC eligible costs is further allocated to the retail and non-retail sectors based on shares of anticipated employment growth between 2018 and 2041. The costs allocated to the residential (\$23.4 million), retail (\$2.0 million) and non-retail (\$3.0 million) sectors are applied to the forecasted growth during the longer term period (2018-2041) which results in the following unadjusted development charges, prior to cash flow analysis:

- Residential: \$232.69 / capita
- Retail: \$0.35 / square foot of GFA
- Non-Retail: \$0.21 / square foot of GFA

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

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

	Prior to Cash Flow Consideration	After Cash Flow Consideration
Residential	\$232.69 / capita	\$535.00 / capita
Retail	\$0.35 / square foot	\$1.23 / square foot
Non-Retail	\$0.21 / square foot	\$1.29 / square foot



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

Project Description	Timing	Estimated Project Cost	LESS:		Total DC Eligible Cost	CAPITAL PROGRAM FUNDING			COST ALLOCATION		
			Alternative Funding Sources	Benefit to Existing Share		Existing Reserve Fund Balance	Post Period 2041+	Current Planning Period 2018-2041	Residential	Retail	Non-Retail
Water									82%	7%	12%
Facilities											
1 Water Share of Operations Centre	2019-2020	\$4,980,000	\$0	\$0	\$4,980,000	\$0	\$0	\$4,980,000	\$4,059,400	\$344,392	\$576,208
2 Water Share of Operations Centre - Borrowing Costs	2018-2027	\$1,460,480	\$0	\$0	\$1,460,480	\$0	\$0	\$1,460,480	\$1,190,496	\$101,000	\$168,984
Watermains											
Mount Albert											
3 West Side Distribution - Mount Albert (ICI)	2018-2026	\$1,000,000	\$0	\$0	\$1,000,000	\$0	\$0	\$1,000,000	\$815,141	\$69,155	-\$76,312
Sharon											
4 Colonel Wayling Blvd: Loop S of Mt Albert	2018-2026	\$200,000	\$0	\$20,000	\$180,000	\$0	\$0	\$180,000	\$146,725	\$12,448	\$20,827
5 N-S Collector: Green Ln to S limit of OP	2018-2026	\$400,000	\$0	\$0	\$400,000	\$0	\$0	\$400,000	\$326,056	\$27,662	\$46,282
6 N-S Collector: Mt Albert Rd to Doane Rd	2026-2031	\$1,000,000	\$0	\$0	\$1,000,000	\$0	\$0	\$1,000,000	\$815,141	\$69,155	\$115,704
7 Judah Doane Way Watermain	2018-2026	\$368,000	\$0	\$0	\$368,000	\$0	\$0	\$368,000	\$299,972	\$25,449	\$42,579
Holland Landing											
8 Upsize linking Stonehill Blvd. to Colony Trail Blvd.	2026-2031	\$200,000	\$0	\$0	\$200,000	\$0	\$0	\$200,000	\$163,028	\$13,831	\$23,141
9 Doane Rd: Anchor Ct to Second Con.	2018-2026	\$1,900,000	\$0	\$0	\$1,900,000	\$0	\$0	\$1,900,000	\$1,548,767	\$131,395	\$219,838
10 Doane Rd: Second Con. to Woodbine Ave	2018-2026	\$5,400,000	\$0	\$0	\$5,400,000	\$0	\$0	\$5,400,000	\$4,401,759	\$373,437	\$459,969
Queensville											
11 Upsize proposed 200 mm N of Doane Rd.	2026-2031	\$400,000	\$0	\$0	\$400,000	\$0	\$0	\$400,000	\$326,056	\$27,662	\$46,282
Employment Areas											
12 Watermain along Hwy 11: Bathurst St. - Crimson King Way.	2026-2031	\$2,100,000	\$0	\$0	\$2,100,000	\$0	\$0	\$2,100,000	\$1,711,795	\$145,226	\$242,979
13 Green Ln: Leslie St. to Woodbine Ave	2019	\$2,700,000	\$0	\$0	\$2,700,000	\$1,264,328	\$0	\$1,435,672	\$1,170,274	\$99,284	\$166,114
14 Woodbine Ave: Davis to Green Ln	2036-2041	\$2,700,000	\$0	\$0	\$2,700,000	\$0	\$0	\$2,700,000	\$2,200,879	\$186,719	\$312,402
15 Woodbine Ave: Doane Rd to 300m North	2018-2026	\$1,100,000	\$0	\$0	\$1,100,000	\$0	\$0	\$1,100,000	\$896,655	\$76,071	\$127,275
16 Holland Landing Rd: HLDG West Development Area	2018-2026	\$2,100,000	\$0	\$0	\$2,100,000	\$0	\$0	\$2,100,000	\$1,711,795	\$145,226	\$242,979
17 Holland Landing Rd: Extension 400 m N from Bradford St	2018-2026	\$700,000	\$0	\$0	\$700,000	\$0	\$0	\$700,000	\$570,598	\$48,409	\$80,993
Growth-Related Studies											
18 Water Wastewater Masterplan - Water Share	2019	\$62,500	\$0	\$0	\$62,500	\$0	\$0	\$62,500	\$50,946	\$4,322	\$7,232
19 Water Wastewater Masterplan - Water Share	2022	\$62,500	\$0	\$0	\$62,500	\$0	\$0	\$62,500	\$50,946	\$4,322	\$7,232
Completed Capital Works covered by Credit Agreement											
20 Harvest Hills Watermain Loop Yonge/Green Ln		\$400,305	\$133,037	\$0	\$267,268	\$0	\$0	\$267,268	\$217,861	\$18,483	\$30,924
21 Holland Landing Watermain		\$1,090,865	\$236,343	\$0	\$854,522	\$0	\$0	\$854,522	\$696,555	\$59,094	\$98,872
Alternative Funding Sources for Employment Lands Servicing		-\$356,851	\$0	\$0	-\$356,851	\$0	\$0	-\$356,851	\$0	\$0	\$0
Total Water Services		\$29,967,798	\$369,380	\$20,000	\$29,578,418	\$1,264,328	\$0	\$28,314,090	\$23,370,846	\$1,982,741	\$2,960,503

Residential Development Charge Calculation	
Residential Share of 2018-2031 Discounted Growth Related Capital Program	\$23,370,846
Population Growth in New Units 2018-2041	100,436
Development Charge Per Capita	\$232.69
Retail Non-Residential Development Charge Calculation	
Retail Share of 2018-2031 Discounted Growth Related Capital Program	\$1,982,741
Growth in Retail Gross Floor Area (Sq.ft.) 2018-2041	5,587,685
Development Charge Per Square Foot	\$0.35
Non-Retail Non-Residential Development Charge Calculation	
Non-Retail Share of 2018-2031 Discounted Growth Related Capital Program	\$2,960,503
Growth in Non-Retail Gross Floor Area (Sq.ft.) 2018-2041	13,772,029
Development Charge Per Square Foot	\$0.21

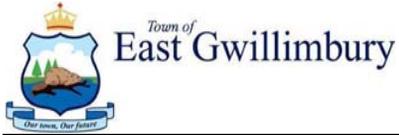


**C.2 WATER SERVICES
SCHEDULE 2
PAGE 1**

Residential Cashflow and Development Charge Calculation

Year	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
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	7,139	8,271	9,408
Opening Balance	0.00	-1,650.28	-7,789.28	-8,490.31	-9,206.99	-9,800.26	-10,305.44	-10,776.18	-11,211.57	-12,161.40	-11,692.29	-10,920.19	-9,908.53
Residential Funding Requirements													
Annual Expenditures (\$000)	2,105.25	6,471.45	1,190.83	1,190.83	1,241.78	1,190.83	1,190.83	1,190.83	1,693.50	502.67	502.67	502.67	502.67
Inflated Annual Expenditures at 2% per annum (\$000)	2,105.25	6,600.88	1,238.94	1,263.72	1,344.14	1,314.77	1,341.07	1,367.89	1,984.20	600.74	612.75	625.01	637.51
Borrowing Costs - Not Inflated (\$000)	119.05	119.05	119.05	119.05	119.05	119.05	119.05	119.05	119.05	119.05	0.00	0.00	0.00
Annual Development Charge Revenue													
Development Charge Receipts	574.06	581.17	657.36	666.53	870.39	929.14	989.90	1,052.10	1,154.01	1,189.50	1,385.42	1,637.20	1,899.51
Interest on Opening Balance ⁽¹⁾	0.00	-0.08	-0.39	-0.42	-0.46	-0.49	-0.52	-0.54	-0.56	-0.61	-0.58	-0.55	-0.50
Interest on In-Year Transactions ⁽¹⁾	-0.04	-0.15	-0.02	-0.02	-0.01	-0.01	-0.01	-0.01	-0.02	0.01	0.01	0.01	0.02
Total Revenue	574.01	580.93	656.95	666.09	869.91	928.64	989.38	1,051.55	1,153.42	1,188.90	1,384.85	1,636.67	1,899.03
Closing Balance	-1,650.28	-7,789.28	-8,490.31	-9,206.99	-9,800.26	-10,305.44	-10,776.18	-11,211.57	-12,161.40	-11,692.29	-10,920.19	-9,908.53	-8,647.00

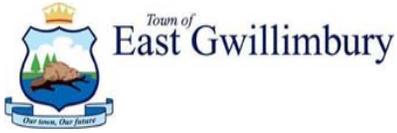
Year	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	TOTAL
Population Growth in New Units	10,865	5,324	5,736	6,010	6,510	6,811	2,897	2,985	3,063	3,152	3,248	100,436
Opening Balance	-8,647.00	-7,060.11	-5,942.08	-4,713.36	-3,400.11	-1,949.06	-924.38	-786.92	-625.88	-442.79	-234.13	0.00
Residential Funding Requirements												
Annual Expenditures (\$000)	502.67	0.00	0.00	0.00	0.00	366.81	366.81	366.81	366.81	366.81	366.81	22,180.35
Inflated Annual Expenditures at 2% per annum (\$000)	650.26	0.00	0.00	0.00	0.00	523.90	534.38	545.07	555.97	567.09	578.43	24,991.94
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	1,190.50
Annual Development Charge Revenue												
Development Charge Receipts	2,237.56	1,118.36	1,229.01	1,313.47	1,451.20	1,548.66	671.88	706.14	739.08	775.77	815.39	26,192.84
Interest on Opening Balance ⁽¹⁾	-0.43	-0.35	-0.30	-0.24	-0.17	-0.10	-0.05	-0.04	-0.03	-0.02	-0.01	-7.43
Interest on In-Year Transactions ⁽¹⁾	0.02	0.01	0.02	0.02	0.02	0.01	0.00	0.00	0.00	0.00	0.00	-0.15
Total Revenue	2,237.15	1,118.03	1,228.73	1,313.25	1,451.05	1,548.58	671.84	706.10	739.05	775.75	815.38	26,185.26
Closing Balance	-7,060.11	-5,942.08	-4,713.36	-3,400.11	-1,949.06	-924.38	-786.92	-625.88	-442.79	-234.13	2.82	0.00
Water Adjusted Development Charge:	\$535.00 /capita											
(1) Assumes: Interest of 2.5%, Borrowing of 5%												



C.2 WATER SERVICES
SCHEDULE 2
PAGE 2
Retail Cashflow and Development Charge Calculation

Year	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
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	304,545	343,104	386,545
Opening Balance	0.00	-131.80	-466.67	-698.62	-750.56	-817.46	-879.41	-941.03	-1,002.25	-1,112.96	-1,096.55	-1,059.49	-1,010.18
Non-Residential Funding Requirements													
Annual Expenditures (\$000)	178.61	376.83	273.22	101.03	105.35	101.03	101.03	101.03	143.67	42.65	42.65	42.65	42.65
Inflated Annual Expenditures at 2% per annum (\$000)	178.61	384.37	284.26	107.21	114.03	111.54	113.77	116.05	168.34	50.97	51.98	53.02	54.08
Borrowing Costs - Not Inflated (\$000)	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	0.00	0.00	0.00
Annual Development Charge Revenue													
Development Charge Receipts	56.91	59.61	62.44	65.41	57.27	59.74	62.30	64.98	67.77	77.53	89.10	102.39	117.66
Interest on Opening Balance ⁽¹⁾	0.0	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Interest on In-Year Transactions ⁽¹⁾	-0.00	-0.01	-0.01	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	0.00	0.00	0.00	0.00
Total Revenue	56.91	59.60	62.41	65.37	57.23	59.69	62.26	64.93	67.72	77.48	89.04	102.33	117.61
Closing Balance	-131.80	-466.67	-698.62	-750.56	-817.46	-879.41	-941.03	-1,002.25	-1,112.96	-1,096.55	-1,059.49	-1,010.18	-946.66

Year	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	TOTAL
Growth in Sq Ft of Retail GFA	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
Opening Balance	-946.66	-866.67	-774.11	-672.57	-561.18	-438.97	-349.35	-286.44	-216.14	-137.82	-50.82	
Non-Residential Funding Requirements												
Annual Expenditures (\$000)	42.65	0.00	0.00	0.00	0.00	31.12	31.12	31.12	31.12	31.12	31.12	1,881.74
Inflated Annual Expenditures at 2% per annum (\$000)	55.17	0.00	0.00	0.00	0.00	44.45	45.34	46.24	47.17	48.11	49.07	2,123.78
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	
Annual Development Charge Revenue												
Development Charge Receipts	135.20	92.60	101.58	111.43	122.23	134.09	108.26	116.56	125.49	135.11	145.47	2,271.13
Interest on Opening Balance ⁽¹⁾	-0.05	-0.04	-0.04	-0.03	-0.03	-0.02	-0.02	-0.01	-0.01	-0.01	-0.00	-0.76
Interest on In-Year Transactions ⁽¹⁾	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.01
Total Revenue	135.16	92.56	101.54	111.40	122.21	134.07	108.24	116.55	125.48	135.11	145.47	2,270.36
Closing Balance	-866.67	-774.11	-672.57	-561.18	-438.97	-349.35	-286.44	-216.14	-137.82	-50.82	45.57	
Water Services Adjusted Development Charge:	\$1.23 /sq.ft. of GFA											
(1) Assumes: Interest of 2.5%, Borrowing of 5%												



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

Non-Retail Cashflow and Development Charge Calculation

Year	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
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	817,268	944,347	1,091,392
Opening Balance	0.00	-172.48	-679.92	-1,009.79	-1,027.10	-1,131.05	-1,221.29	-1,311.03	-1,400.16	-1,571.06	-1,554.94	-1,502.52	-1,426.93
Non-Residential Funding Requirements													
Annual Expenditures (\$000)	259.18	590.83	417.49	129.38	136.61	129.38	129.38	129.38	200.73	71.35	71.35	71.35	71.35
Inflated Annual Expenditures at 2% per annum (\$000)	259.18	602.65	434.35	137.30	147.87	142.85	145.70	148.62	235.19	85.27	86.98	88.72	90.49
Borrowing Costs - Not Inflated (\$000)	16.90	16.90	16.90	16.90	16.90	16.90	16.90	16.90	16.90	16.90	0.00	0.00	0.00
Annual Development Charge Revenue													
Development Charge Receipts	103.60	112.12	121.42	136.94	60.87	69.57	72.93	76.46	81.26	118.36	139.47	164.38	193.78
Interest on Opening Balance ⁽¹⁾	0.00	-0.01	-0.03	-0.05	-0.05	-0.06	-0.06	-0.07	-0.07	-0.08	-0.08	-0.08	-0.07
Interest on In-Year Transactions ⁽¹⁾	-0.00	-0.01	-0.01	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	0.00	0.00	0.00	0.00
Total Revenue	103.60	112.10	121.38	136.89	60.82	69.51	72.87	76.39	81.19	118.28	139.40	164.31	193.71
Closing Balance	-172.48	-679.92	-1,009.79	-1,027.10	-1,131.05	-1,221.29	-1,311.03	-1,400.16	-1,571.06	-1,554.94	-1,502.52	-1,426.93	-1,323.71

Year	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	TOTAL
Growth in Sq Ft of Non-Retail GFA	1,261,566	710,584	764,106	821,660	883,550	950,100	754,469	796,434	840,734	887,499	936,864	13,772,029
Opening Balance	-1,323.71	-1,187.60	-1,056.39	-912.47	-754.59	-581.42	-465.84	-387.84	-299.54	-200.07	-88.49	
Non-Residential Funding Requirements												
Annual Expenditures (\$000)	71.35	0.00	0.00	0.00	0.00	52.07	52.07	52.07	52.07	52.07	52.07	2,791.52
Inflated Annual Expenditures at 2% per annum (\$000)	92.30	0.00	0.00	0.00	0.00	74.36	75.85	77.37	78.92	80.49	82.10	3,166.56
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	
Annual Development Charge Revenue												
Development Charge Receipts	228.48	131.26	143.97	157.91	173.21	189.98	153.88	165.68	178.40	192.09	206.83	3,372.86
Interest on Opening Balance ⁽¹⁾	-0.07	-0.06	-0.05	-0.05	-0.04	-0.03	-0.02	-0.02	-0.01	-0.01	-0.00	-1.06
Interest on In-Year Transactions ⁽¹⁾	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.02
Total Revenue	228.41	131.21	143.92	157.87	173.17	189.95	153.85	165.67	178.38	192.08	206.82	3,371.78
Closing Balance	-1,187.60	-1,056.39	-912.47	-754.59	-581.42	-465.84	-387.84	-299.54	-200.07	-88.49	36.23	
Water Services Adjusted Development Charge:	\$1.29 /sq.ft. of GFA											
(1) Assumes: Interest of 2.5%, Borrowing of 5%												

C. 3 Wastewater Services

Schedule 1 provides the detail of the Town's wastewater capital program which totals \$151.6 million. Like the water program, the content of the capital program for the wastewater service category is based on the ongoing Water and Wastewater Master Plan update. The program includes wastewater infrastructure throughout the Town – sewer mains, pump stations, forcemains, sewer extensions, growth-related studies, and the recovery of previously completed works covered by DC credit agreements.

Of the total costs, \$3.2 million will either be funded from alternative sources, or have been reimbursed through past DC credit issuances.

The benefit to existing share totals \$5.7 million and accounts for works servicing the Bales Drive Area. The available reserve fund balance of \$3.2 million has been deducted. The remaining \$139.5 million in project costs is attributable to future development in East Gwillimbury between 2018 and 2041 and is incorporated into the calculation of DCs.

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

		2018-2041 Growth	Per Capita Flow	%
Wastewater Flows:				
Residential	190.96 litres / capita / day	Population: 100,436	19,179,258	82%
Non-Residential	145.6 litres / capita / day	Employment: 29,873	4,349,517	18%
		Total	223,528,775	

The non-residential share of 18 per cent is further allocated to the retail and non-retail sectors based on shares of employment growth over the planning period to 2041.

The net growth-related capital cost of \$139.5 million is apportioned to the residential (\$116.6 million), retail (\$9.9 million) and non-retail (\$13.0 million) sectors and applied to growth during between 2018 and 2041. This results in the following unadjusted development charges, prior to cash flow analysis:

Residential: \$1,160.90 / capita

Retail: \$1.77 / square foot of GFA

Non-Retail: \$0.94 / square foot of GFA

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

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

	Prior to Cash Flow Consideration	After Cash Flow Consideration
Residential	\$1,160.90 / capita	\$1,025.90 / capita
Retail	\$1.77 / square foot	\$1.51 / square foot
Non-Retail	\$0.94 / square foot	\$0.80 / square foot



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

Project Description	Timing	Estimated Project Cost	LESS:		Total DC Eligible Cost	CAPITAL PROGRAM FUNDING			COST ALLOCATION		
			Alternative Funding Sources	Benefit to Existing Share		Existing Reserve Fund Balance	Post Period 2041+	Current Planning Period 2018-2041	Residential	Retail	Non-Retail
									82%	7%	12%
Wastewater											
Wastewater Infrastructure											
Mount Albert											
1 P.S. forcemain, sewer & CN crossing - Mount Albert	2018-2026	\$2,300,000	\$0	\$0	\$2,300,000	\$0	\$0	\$2,300,000	\$1,874,823	\$159,057	-\$184,835
2 P.S. south of Mt Albert Road btwn Centre & 9th Line	2021-2026	\$2,494,000	\$0	\$0	\$2,494,000	\$0	\$0	\$2,494,000	\$2,032,960	\$172,473	\$288,567
Sharon											
3 South Sharon Trunk Sewer: Sharon W Limit - Leslie St.	2021-2026	\$3,000,000	\$0	\$0	\$3,000,000	\$0	\$0	\$3,000,000	\$2,445,422	\$207,465	-\$247,721
4 South Sharon Trunk Sewer: YDSS - Sharon W Limit	2021-2026	\$3,100,000	\$0	\$0	\$3,100,000	\$0	\$0	\$3,100,000	\$2,526,936	\$214,381	\$358,684
5 NE Sharon Trunk Sewer: E of Hwy 404 to PS 2	2036-2041	\$600,000	\$0	\$0	\$600,000	\$0	\$0	\$600,000	\$489,084	\$41,493	\$69,423
6 Leslie St Trunk Sewer: Newmarket boundary to Green Ln	2026-2031	\$500,000	\$0	\$0	\$500,000	\$0	\$0	\$500,000	\$407,570	\$34,578	\$57,852
7 2nd Con/ Mt Albert Rd SE Quadrant Sani Sewer	2026-2031	\$400,000	\$0	\$0	\$400,000	\$0	\$0	\$400,000	\$326,056	\$27,662	\$46,282
8 Judah Doane Way Sanitary Sewers	2018-2026	\$150,000	\$0	\$0	\$150,000	\$0	\$0	\$150,000	\$122,271	\$10,373	\$17,356
Queensville											
9 PS4: Queensville Side Rd W of Woodbine	2026-2031	\$15,800,000	\$0	\$0	\$15,800,000	\$0	\$0	\$15,800,000	\$12,879,220	\$1,092,650	\$672,697
10 Queensville Side Rd Trunk Sewer: Woodbine - PS4	2026-2031	\$700,000	\$0	\$0	\$700,000	\$0	\$0	\$700,000	\$570,598	\$48,409	-\$11,568
11 PS5: N of Queensville Side Rd W of Woodbine	2036-2041	\$3,500,000	\$0	\$0	\$3,500,000	\$0	\$0	\$3,500,000	\$2,852,992	\$242,043	\$404,965
12 Queensville Side Rd Trunk Sewer: Leslie - PS5	2036-2041	\$3,100,000	\$0	\$0	\$3,100,000	\$0	\$0	\$3,100,000	\$2,526,936	\$214,381	\$358,684
Green Lane Corridor											
13 Gravity Sewer west to PS 9 (Green Ln & Yonge St)	2021-2026	\$1,500,000	\$0	\$0	\$1,500,000	\$0	\$0	\$1,500,000	\$1,222,711	\$103,733	\$173,557
14 Feeder gravity sewer to PS9	2021-2026	\$600,000	\$0	\$0	\$600,000	\$0	\$0	\$600,000	\$489,084	\$41,493	\$69,423
15 Gravity trunk sewer east along Green Ln. to Yonge St	2021-2026	\$1,000,000	\$0	\$0	\$1,000,000	\$0	\$0	\$1,000,000	\$815,141	\$69,155	\$115,704
16 Gravity collector sewer east to Yonge St (north of Green Ln)	2021-2026	\$1,000,000	\$0	\$0	\$1,000,000	\$0	\$0	\$1,000,000	\$815,141	\$69,155	\$115,704
17 Gravity collector sewer south along Yonge St	2021-2026	\$600,000	\$0	\$0	\$600,000	\$0	\$0	\$600,000	\$489,084	\$41,493	\$69,423
18 Gravity collector sewer south along Yonge St. to Green Ln	2021-2026	\$800,000	\$0	\$0	\$800,000	\$0	\$0	\$800,000	\$652,112	\$55,324	\$92,564
19 Forcemain east from PS9 and then southeast to Green Ln	2021-2026	\$1,800,000	\$0	\$0	\$1,800,000	\$0	\$0	\$1,800,000	\$1,467,253	\$124,479	\$208,268
20 N/S Trunk Sewer: East of Yonge St, North of Green Ln	2026-2031	\$600,000	\$0	\$0	\$600,000	\$0	\$0	\$600,000	\$489,084	\$41,493	\$69,423
21 PS9: North of Green Ln, West of Yonge St	2026-2031	\$1,500,000	\$0	\$0	\$1,500,000	\$0	\$0	\$1,500,000	\$1,222,711	\$103,733	\$173,557
22 PS: South of Green Ln, East of 2nd Con (Incl. Forcemain)	2026-2031	\$2,400,000	\$0	\$0	\$2,400,000	\$0	\$0	\$2,400,000	\$1,956,337	\$165,972	\$277,691
23 East-West Sewer S of Green Ln: Carratuck Lands to River	2026-2031	\$700,000	\$0	\$0	\$700,000	\$0	\$0	\$700,000	\$570,598	\$48,409	\$80,993
24 North-South Sewer: Limit of Ladyfield to Newmarket PS	2026-2031	\$300,000	\$0	\$0	\$300,000	\$0	\$0	\$300,000	\$244,542	\$20,747	\$34,711
Queensville											
25 Gravity sewer E of Leslie St. north to PS5 on Queensville Side Rd	2021-2026	\$2,800,000	\$0	\$0	\$2,800,000	\$0	\$0	\$2,800,000	\$2,282,393	\$193,634	\$323,972
26 Gravity sewer north along Woodbine Ave to PS 4, E of Hwy 404.	2021-2026	\$3,400,000	\$0	\$0	\$3,400,000	\$0	\$0	\$3,400,000	\$2,771,478	\$235,127	\$393,395
27 Gravity collection sewer feeding into trunk sewer (to PS 4)	2021-2026	\$1,300,000	\$0	\$0	\$1,300,000	\$0	\$0	\$1,300,000	\$1,059,683	\$89,902	\$150,416
Other											
28 Cove Farm to Pick to 2nd Concession Pumping Station	2026-2031	\$400,000	\$0	\$0	\$400,000	\$0	\$0	\$400,000	\$326,056	\$27,662	\$46,282



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

Project Description	Timing	Estimated Project Cost	LESS:		Total DC Eligible Cost	CAPITAL PROGRAM FUNDING			COST ALLOCATION		
			Alternative Funding Sources	Benefit to Existing Share		Existing Reserve Fund Balance	Post Period 2041+	Current Planning Period 2018-2041	Residential	Retail	Non-Retail
									82%	7%	12%
Wastewater											
Employment Areas											
29 Woodbine Ave Trunk Sewer: PS2 to S of Green Ln	2018-2026	\$34,000,000	\$0	\$0	\$34,000,000	\$0	\$0	\$34,000,000	\$27,714,778	\$2,351,272	\$3,396,813
30 Woodbine Ave Trunk Sewer: S of Green Ln to Bales Dr	2036-2041	\$2,200,000	\$0	\$0	\$2,200,000	\$0	\$0	\$2,200,000	\$1,793,309	\$152,141	\$172,259
31 PS2: Woodbine S of Doane	2018-2026	\$9,200,000	\$0	\$0	\$9,200,000	\$0	\$0	\$9,200,000	\$7,499,293	\$636,227	\$411,377
32 Green Ln Trunk Sewer: Sharon Trunk to Woodbine Ave	2019	\$15,000,000	\$0	\$0	\$15,000,000	\$3,196,940	\$0	\$11,803,060	\$9,621,153	\$816,241	\$1,365,666
33 Pumping Station: Bales Drive	2036-2041	\$13,600,000	\$0	\$4,700,000	\$8,900,000	\$0	\$0	\$8,900,000	\$7,254,751	\$615,480	\$1,029,769
34 Forcemain from Bales Dr PS to Woodbine Ave	2036-2041	\$3,000,000	\$0	\$1,000,000	\$2,000,000	\$0	\$0	\$2,000,000	\$1,630,281	\$138,310	\$231,409
35 Holland Landing Rd Sewer Extension N to Employment Lands	2018-2026	\$1,200,000	\$0	\$0	\$1,200,000	\$0	\$0	\$1,200,000	\$978,169	\$82,986	\$138,845
Growth-Related Studies											
36 Water Wastewater Masterplan - Wastewater Share	2019	\$62,500	\$0	\$0	\$62,500	\$0	\$0	\$62,500	\$50,946	\$4,322	\$7,232
37 Water Wastewater Masterplan - Wastewater Share	2022	\$62,500	\$0	\$0	\$62,500	\$0	\$0	\$62,500	\$50,946	\$4,322	\$7,232
Completed Capital Works covered by a Credit Agreement											
38 11A Queensville sub-trunk sewer E of PS7 @ 2nd Con		\$2,707,115	\$791,130	\$0	\$1,915,985	\$0	\$0	\$1,915,985	\$1,561,797	\$132,500	\$221,688
39 11B Queensville sub-trunk sewer E of PS7 @ 2nd Con		\$1,128,982	\$0	\$0	\$1,128,982	\$0	\$0	\$1,128,982	\$920,279	\$78,075	\$130,628
40 PS-14: North of Mount Albert Rd , W of 2nd Con.		\$5,096,231	\$0	\$0	\$5,096,231	\$0	\$0	\$5,096,231	\$4,154,145	\$352,430	\$589,656
41 Holland Landing Rd Trunk Sewer: Bradford St. South		\$7,071,605	\$1,683,708	\$0	\$5,387,897	\$0	\$0	\$5,387,897	\$4,391,894	\$372,600	\$623,404
42 Bradford Street Sewer		\$3,446,517	\$0	\$0	\$3,446,517	\$0	\$0	\$3,446,517	\$2,809,396	\$238,344	\$398,777
43 Pumping Station South of Green Lane West of Yonge		\$1,000,000	\$708,960	\$0	\$291,040	\$0	\$0	\$291,040	\$237,238	\$20,127	\$33,675
Alternative Funding Sources for Employment Lands Servicing		-\$3,566,315	\$0	\$0	-\$3,566,315	\$0	\$0	-\$3,566,315	\$0.00	\$0	\$0
Total Wastewater Services		\$151,553,136	\$3,183,798	\$5,700,000	\$142,669,338	\$3,196,940	\$0	\$139,472,398	\$116,596,652	\$9,891,851	\$12,983,895

Residential Development Charge Calculation	
Residential Share of 2018-2031 Discounted Growth Related Capital Program	\$116,596,652
Population Growth in New Units 2018-2041	100,436
Development Charge Per Capita	\$1,160.90
Retail Non-Residential Development Charge Calculation	
Retail Share of 2018-2031 Discounted Growth Related Capital Program	\$9,891,851
Growth in Retail Gross Floor Area (Sq.ft.) 2018-2041	5,587,685
Development Charge Per Square Foot	\$1.77
Non-Retail Non-Residential Development Charge Calculation	
Non-Retail Share of 2018-2031 Discounted Growth Related Capital Program	\$12,983,895
Growth in Non-Retail Gross Floor Area (Sq.ft.) 2018-2041	13,772,029
Development Charge Per Square Foot	\$0.94

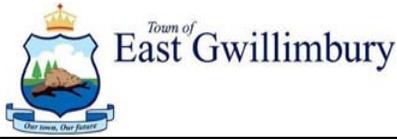


**C.3 WASTEWATER SERVICES
SCHEDULE 2
PAGE 1**

Residential Cashflow and Development Charge Calculation

Year	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
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	7,139	8,271	9,408
Opening Balance	0.00	-17,217.65	-30,298.07	-33,453.81	-40,053.27	-46,474.81	-52,889.52	-59,351.92	-65,862.53	-76,057.49	-72,179.03	-67,113.46	-60,502.29
Residential Funding Requirements													
Annual Expenditures (\$000)	18,318.01	13,915.36	4,243.26	7,421.49	7,472.44	7,421.49	7,421.49	7,421.49	10,586.95	3,165.46	3,165.46	3,165.46	3,165.46
Inflated Annual Expenditures at 2% per annum (\$000)	18,318.01	14,193.67	4,414.69	7,875.75	8,088.41	8,193.93	8,357.81	8,524.96	12,404.30	3,783.02	3,858.68	3,935.85	4,014.57
Annual Development Charge Revenue													
Development Charge Receipts	1,100.79	1,114.44	1,260.54	1,278.13	1,669.03	1,781.70	1,898.21	2,017.48	2,212.89	7,665.24	8,927.79	10,550.30	12,240.65
Interest on Opening Balance ⁽¹⁾	0.00	-0.86	-1.51	-1.67	-2.00	-2.32	-2.64	-2.97	-3.29	-3.80	-3.61	-3.36	-3.03
Interest on In-Year Transactions ⁽¹⁾	-0.43	-0.33	-0.08	-0.16	-0.16	-0.16	-0.16	-0.16	-0.25	0.05	0.06	0.08	0.10
Total Revenue	1,100.36	1,113.25	1,258.94	1,276.29	1,666.87	1,779.22	1,895.40	2,014.35	2,209.34	7,661.48	8,924.25	10,547.03	12,237.73
Closing Balance	-17,217.65	-30,298.07	-33,453.81	-40,053.27	-46,474.81	-52,889.52	-59,351.92	-65,862.53	-76,057.49	-72,179.03	-67,113.46	-60,502.29	-52,279.13

Year	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	TOTAL
Population Growth in New Units	10,865	5,324	5,736	6,010	6,510	6,811	2,897	2,985	3,063	3,152	3,248	100,436
Opening Balance	-52,279.13	-41,957.42	-34,752.58	-26,834.37	-18,371.48	-9,020.62	-2,980.21	-2,668.39	-2,216.17	-1,633.59	-898.17	0.00
Residential Funding Requirements												
Annual Expenditures (\$000)	3,165.46	0.00	0.00	0.00	0.00	2,757.89	2,757.89	2,757.89	2,757.89	2,757.89	2,757.89	116,596.65
Inflated Annual Expenditures at 2% per annum (\$000)	4,094.86	0.00	0.00	0.00	0.00	3,938.95	4,017.73	4,098.08	4,180.04	4,263.65	4,348.92	134,905.87
Annual Development Charge Revenue												
Development Charge Receipts	14,419.06	7,206.85	7,919.85	8,464.13	9,351.66	9,979.73	4,329.69	4,550.43	4,762.73	4,999.14	5,254.42	134,954.88
Interest on Opening Balance ⁽¹⁾	-2.61	-2.10	-1.74	-1.34	-0.92	-0.45	-0.15	-0.13	-0.11	-0.08	-0.04	-40.75
Interest on In-Year Transactions ⁽¹⁾	0.13	0.09	0.10	0.11	0.12	0.08	0.00	0.01	0.01	0.01	0.01	-0.95
Total Revenue	14,416.58	7,204.84	7,918.21	8,462.89	9,350.86	9,979.36	4,329.54	4,550.31	4,762.62	4,999.06	5,254.39	134,913.18
Closing Balance	-41,957.42	-34,752.58	-26,834.37	-18,371.48	-9,020.62	-2,980.21	-2,668.39	-2,216.17	-1,633.59	-898.17	7.30	0.00
Wastewater Adjusted Development Charge:	\$1,025.90 /capita											
⁽¹⁾ Assumes: Interest of 2.5%, Borrowing of 5%												



**C.3 WASTEWATER SERVICES
SCHEDULE 2
PAGE 2
Retail Cashflow and Development Charge Calculation**

Year	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
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	304,545	343,104	386,545
Opening Balance	0.00	-1,484.24	-2,615.33	-2,913.34	-3,501.37	-4,117.46	-4,739.50	-5,372.33	-6,016.09	-6,985.57	-6,819.05	-6,586.18	-6,276.24
Non-Residential Funding Requirements													
Annual Expenditures (\$000)	1,554.07	1,180.55	359.99	629.63	633.95	629.63	629.63	629.63	898.18	268.55	268.55	268.55	268.55
Inflated Annual Expenditures at 2% per annum (\$000)	1,554.07	1,204.17	374.53	668.16	686.21	695.16	709.06	723.24	1,052.36	320.94	327.36	333.91	340.59
Annual Development Charge Revenue													
Development Charge Receipts	69.86	73.18	76.66	80.30	70.31	73.33	76.48	79.77	83.20	487.81	560.57	644.18	740.25
Interest on Opening Balance ⁽¹⁾	0.0	(0.1)	(0.1)	(0.1)	(0.2)	(0.2)	(0.2)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)
Interest on In-Year Transactions ⁽¹⁾	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	0.0	0.0	0.0	0.0
Total Revenue	69.83	73.08	76.52	80.14	70.12	73.11	76.23	79.49	82.87	487.47	560.23	643.85	739.94
Closing Balance	-1,484.24	-2,615.33	-2,913.34	-3,501.37	-4,117.46	-4,739.50	-5,372.33	-6,016.09	-6,985.57	-6,819.05	-6,586.18	-6,276.24	-5,876.89
Wastewater Services Adjusted Development Charge:	\$1.51 /sq.ft. of GFA												
(1) Assumes: Interest of 2.5%, Borrowing of 5%													

Year	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	TOTAL
Growth in Sq Ft of Retail GFA	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
Opening Balance	-5,876.89	-5,373.92	-4,791.58	-4,152.71	-3,451.84	-2,682.94	-2,173.61	-1,833.43	-1,447.84	-1,012.97	-524.64	
Non-Residential Funding Requirements												
Annual Expenditures (\$000)	268.55	0.00	0.00	0.00	0.00	233.97	233.97	233.97	233.97	233.97	233.97	9,891.85
Inflated Annual Expenditures at 2% per annum (\$000)	347.40	0.00	0.00	0.00	0.00	334.17	340.86	347.67	354.63	361.72	368.95	11,445.17
Annual Development Charge Revenue												
Development Charge Receipts	850.66	582.60	639.10	701.07	769.06	843.63	681.14	733.35	789.57	850.09	915.25	11,471.43
Interest on Opening Balance ⁽¹⁾	-0.29	-0.27	-0.24	-0.21	-0.17	-0.13	-0.11	-0.09	-0.07	-0.05	-0.03	-4.54
Interest on In-Year Transactions ⁽¹⁾	0.01	0.01	0.01	0.01	0.01	0.01	0.00	0.00	0.01	0.01	0.01	-0.09
Total Revenue	850.37	582.34	638.87	700.87	768.89	843.50	681.04	733.27	789.50	850.04	915.23	11,466.80
Closing Balance	-5,373.92	-4,791.58	-4,152.71	-3,451.84	-2,682.94	-2,173.61	-1,833.43	-1,447.84	-1,012.97	-524.64	21.63	
Wastewater Services Adjusted Development Charge:	\$1.51 /sq.ft. of GFA											
(1) Assumes: Interest of 2.5%, Borrowing of 5%												



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

Non-Retail Cashflow and Development Charge Calculation

Year	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
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	817,268	944,347	1,091,392
Opening Balance	0.00	-2,365.89	-4,137.78	-4,512.41	-5,259.98	-6,079.24	-6,902.29	-7,740.62	-8,594.47	-9,746.14	-9,373.38	-8,886.01	-8,262.46
Non-Residential Funding Requirements													
Annual Expenditures (\$000)	2,430.08	1,805.15	432.25	784.25	791.48	784.25	784.25	784.25	1,025.57	253.62	253.62	253.62	253.62
Inflated Annual Expenditures at 2% per annum (\$000)	2,430.08	1,841.26	449.72	832.25	856.72	865.87	883.19	900.85	1,201.62	303.10	309.17	315.35	321.66
Annual Development Charge Revenue													
Development Charge Receipts	64.25	69.53	75.30	84.93	37.75	43.14	45.23	47.41	50.40	676.35	797.00	939.34	1,107.32
Interest on Opening Balance ⁽¹⁾	0.00	-0.12	-0.21	-0.23	-0.26	-0.30	-0.35	-0.39	-0.43	-0.49	-0.47	-0.44	-0.41
Interest on In-Year Transactions ⁽¹⁾	-0.06	-0.04	-0.01	-0.02	-0.02	-0.02	-0.02	-0.02	-0.03	0.00	0.01	0.01	0.01
Total Revenue	64.19	69.37	75.08	84.68	37.47	42.82	44.86	47.01	49.94	675.87	796.53	938.91	1,106.92
Closing Balance	-2,365.89	-4,137.78	-4,512.41	-5,259.98	-6,079.24	-6,902.29	-7,740.62	-8,594.47	-9,746.14	-9,373.38	-8,886.01	-8,262.46	-7,477.20

Year	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	TOTAL
Growth in Sq Ft of Non-Retail GFA	1,261,566	710,584	764,106	821,660	883,550	950,100	754,469	796,434	840,734	887,499	936,864	13,772,029
Opening Balance	-7,477.20	-6,500.07	-5,750.31	-4,927.87	-4,025.74	-3,036.18	-2,449.26	-2,078.57	-1,650.56	-1,160.25	-602.27	
Non-Residential Funding Requirements												
Annual Expenditures (\$000)	253.62	0.00	0.00	0.00	0.00	349.04	349.04	349.04	349.04	349.04	349.04	12,983.90
Inflated Annual Expenditures at 2% per annum (\$000)	328.09	0.00	0.00	0.00	0.00	498.52	508.49	518.66	529.03	539.61	550.40	14,983.63
Annual Development Charge Revenue												
Development Charge Receipts	1,305.58	750.08	822.71	902.37	989.75	1,085.58	879.29	946.77	1,019.42	1,097.64	1,181.87	15,019.01
Interest on Opening Balance ⁽¹⁾	-0.37	-0.33	-0.29	-0.25	-0.20	-0.15	-0.12	-0.10	-0.08	-0.06	-0.03	-6.08
Interest on In-Year Transactions ⁽¹⁾	0.01	0.01	0.01	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	-0.12
Total Revenue	1,305.21	749.76	822.43	902.14	989.56	1,085.44	879.18	946.67	1,019.34	1,097.59	1,181.85	15,012.81
Closing Balance	-6,500.07	-5,750.31	-4,927.87	-4,025.74	-3,036.18	-2,449.26	-2,078.57	-1,650.56	-1,160.25	-602.27	29.18	
Wastewater Services Adjusted Development Charge:	\$0.80 /sq.ft. of GFA											
⁽¹⁾ Assumes: Interest of 2.5%, Borrowing of 5%												



Appendix D Area Specific Development Charge



Town of East Gwillimbury

Yonge Street Watermain

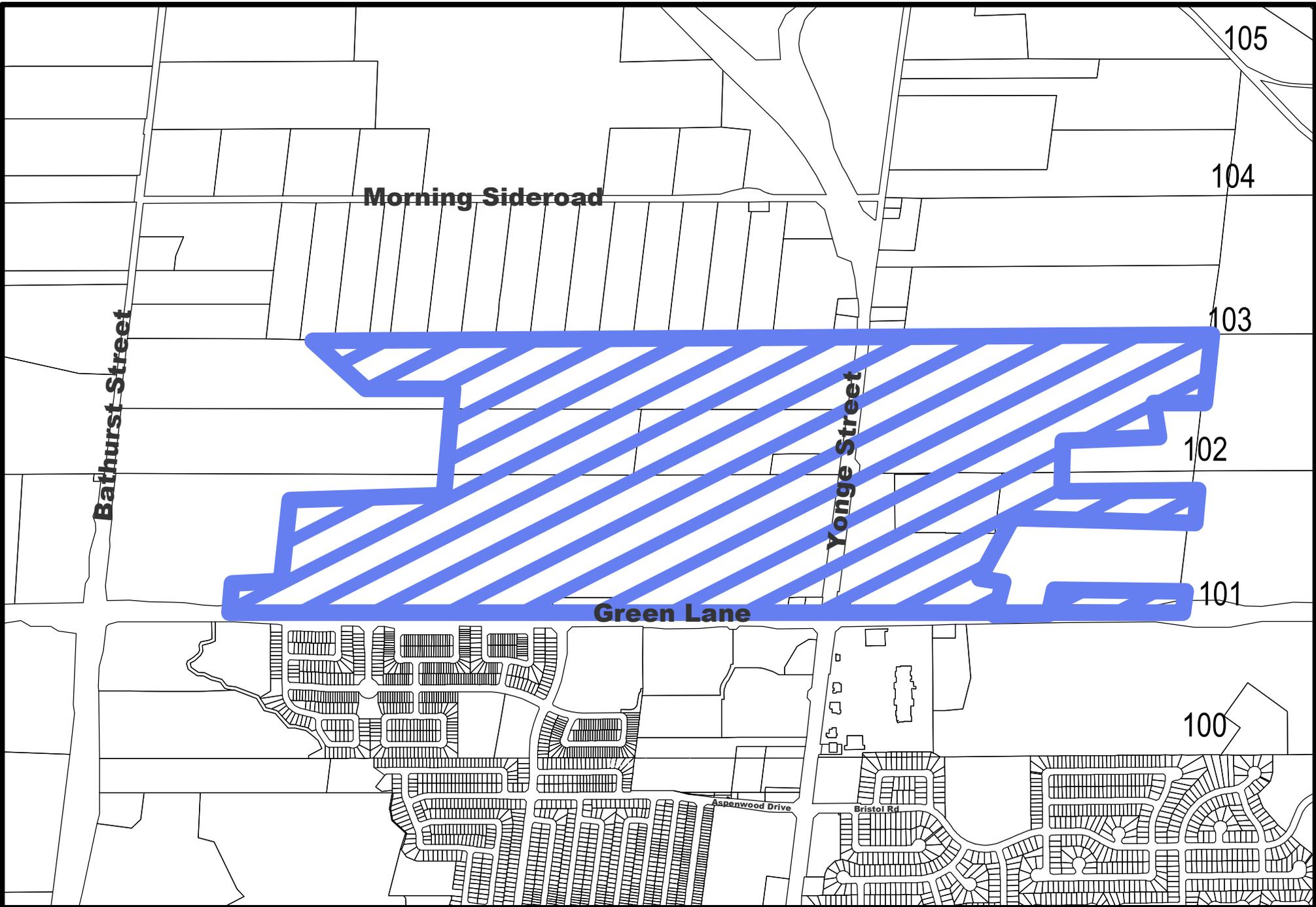
The costs associated with the Yonge Street watermain cost continue to be recovered through an area specific development charge. Where the capital program for Engineering Services included in Appendix C are deemed to have a Town-wide basis, the Yonge Street watermain is an isolated piece of infrastructure with a very defined benefitting area, as shown on the map included in this appendix.

The Yonge Street watermain is a completed capital project that was funded by an individual landowner. The inclusion of the project in an area specific by-law allows the Town to collect the appropriate funds from all benefitting landowners to reimburse the full cost of the works.

The area specific charge is unique from the balance of the program as the charge is levied on a land basis as a cost per acre, which ensures all benefitting landowners contribute equally, regardless of built form.

The total cost of the works is \$1.6 million, which will benefit 438 acres of land. This results in an area specific development charge of \$3,579.68 per acre.

Area Specific Development Charge Calculation	
Yonge Street Watermain	Total Project Cost
Yonge Street Watermain Purchase - East Side (Fieldgate)	\$750,000
Yonge Street Watermain Purchase - West Side (Fieldgate)	\$771,400
Administration Costs for Yonge Street Watermain Transfer Agreement (Fieldgate)	\$46,500
Total Cost	\$1,567,900
Benefiting Land Area (in acres)	438
Development Charge per Acre	\$3,579.68



BENEFITTING AREA FOR THE YONGE STREET WATERMAIN





Appendix E

Long Term Cost Impacts



Town of East Gwillimbury

Long Term Cost Impacts

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

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

Long-Term Operating Cost Impacts

The Town's annual net operating costs will increase as a result of the capital programs proposed under this study. The Town is currently in the process of updating its Long Term Financial Plan (LTFP) to ensure long term sustainability and affordability in maintaining service levels as the Town grows. It will also ensure sufficient consideration to the long term financial sustainability in approving all future capital projects. In the meantime, operating cost impacts have been considered annually on a project specific basis. This will continue with the approval of each project included in this DC Background Study through the regular budgeting process.

Schedules 1 and 2 illustrate the estimated increase in net annual operating costs resulting from the capital projects in this DC Background Study for the general and engineering services, respectively. Operating costs were sourced from previously approved budgets and discussions with Town staff. As shown, by 2027, the Town's net operating costs are estimated to increase by \$1.6 million to maintain the general services capital projects proposed. By 2041, annual operating costs of the new roads and related infrastructure will increase by \$13.9 million. The water and wastewater services are not shown as their operating costs are funded through user rates and do not have an impact on the Town's annual operating budget.



**APPENDIX E
SCHEDULE 1
SUMMARY OF LONG TERM OPERATING COST IMPACTS
GENERAL SERVICES, 2018-2027
(000\$)**

General Services 2018-2027	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
General Government	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Development-related studies	No significant net additional operating cost impact									
Library Services	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$150.0	\$150.0	\$150.0	\$150.0	\$150.0
New library space	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$150.0	\$150.0	\$150.0	\$150.0	\$150.0
Additional collection materials	No significant net additional operating cost impact									
Furniture & equipment	No significant net additional operating cost impact									
Fire & Emergency Services	\$0.0	\$2.5	\$13.0	\$127.1	\$127.1	\$127.1	\$127.1	\$127.1	\$127.1	\$127.1
New EOC / EVT bay	\$0.0	\$0.0	\$0.0	\$114.1	\$114.1	\$114.1	\$114.1	\$114.1	\$114.1	\$114.1
Green Lane fire station	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Green Lane fire station - land purchase	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Support vehicles	\$0.0	\$0.0	\$8.5	\$8.5	\$8.5	\$8.5	\$8.5	\$8.5	\$8.5	\$8.5
Fire suppression vehicles	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Firefighter gear	No significant net additional operating cost impact									
Specialty equipment	\$0.0	\$2.5	\$4.5	\$4.5	\$4.5	\$4.5	\$4.5	\$4.5	\$4.5	\$4.5
Emergency Services master plan	No significant net additional operating cost impact									
Indoor Recreation	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$600.0	\$600.0	\$600.0	\$750.0	\$950.0
Health & Active Living Plaza	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$600.0	\$600.0	\$600.0	\$600.0	\$600.0
Holland Landing Community Centre expansion	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$150.0	\$150.0
Sports Complex expansion	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$200.0
Additional land purchase	No significant net additional operating cost impact									
Outdoor Recreation	\$1.9	\$20.2	\$40.4	\$201.4	\$243.6	\$262.0	\$284.7	\$303.1	\$338.1	\$356.5
Parks Share of Operations Centre	\$0.0	\$0.0	\$0.0	\$142.6	\$142.6	\$142.6	\$142.6	\$142.6	\$142.6	\$142.6
New park development	\$0.0	\$18.4	\$36.7	\$55.1	\$95.5	\$113.8	\$132.2	\$150.6	\$183.8	\$202.1
Trail development & trail heads	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Bridges	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$2.5	\$2.5	\$2.5	\$2.5
Parks operation vehicles	\$1.9	\$1.9	\$3.7	\$3.7	\$5.6	\$5.6	\$7.4	\$7.4	\$9.3	\$9.3
Downtown revitalization & streetscaping	No significant net additional operating cost impact									
CPRC master plans	No significant net additional operating cost impact									
Public Works	\$10.4	\$12.4	\$12.4	\$15.0	\$17.8	\$29.7	\$32.1	\$32.5	\$49.9	\$49.9
Sand/Salt dome	No significant net additional operating cost impact									
Vehicles & equipment	\$10.4	\$12.4	\$12.4	\$15.0	\$17.8	\$29.7	\$32.1	\$32.5	\$49.9	\$49.9
Municipal Parking	\$0.0	\$0.0	\$15.4	\$15.4	\$15.4	\$15.4	\$15.4	\$15.4	\$15.4	\$15.4
Provision for future parking spaces and support	\$0.0	\$0.0	\$15.4	\$15.4	\$15.4	\$15.4	\$15.4	\$15.4	\$15.4	\$15.4
Total Annual Operating Costs	\$12.2	\$35.1	\$81.2	\$358.9	\$404.0	\$1,184.2	\$1,209.3	\$1,228.0	\$1,430.5	\$1,648.9



**APPENDIX E
SCHEDULE 2
SUMMARY OF LONG TERM OPERATING COST IMPACTS
ENGINEERING SERVICES, 2018-2041
(000\$)**

Engineering Services 2018-2041	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Roads & Related	\$147.5	\$295.0	\$457.5	\$620.0	\$830.0	\$1,050.0	\$1,280.0	\$1,520.0	\$1,777.5	\$2,642.5	\$3,632.5	\$4,780.0
Development-Related Roads Infrastructure	\$147.5	\$295.0	\$457.5	\$620.0	\$830.0	\$1,050.0	\$1,280.0	\$1,520.0	\$1,777.5	\$2,642.5	\$3,632.5	\$4,780.0
Water & Wastewater	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Development-Related Infrastructure	No net additional operating cost impact - rate supported											
Total Annual Operating Costs	\$147.5	\$295.0	\$457.5	\$620.0	\$830.0	\$1,050.0	\$1,280.0	\$1,520.0	\$1,777.5	\$2,642.5	\$3,632.5	\$4,780.0

Engineering Services 2018-2041	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
Roads & Related	\$6,092.5	\$7,610.0	\$8,340.0	\$9,130.0	\$9,955.0	\$10,850.0	\$11,785.0	\$12,185.0	\$12,595.0	\$13,015.0	\$13,450.0	\$13,895.0
Development-Related Roads Infrastructure	\$6,092.5	\$7,610.0	\$8,340.0	\$9,130.0	\$9,955.0	\$10,850.0	\$11,785.0	\$12,185.0	\$12,595.0	\$13,015.0	\$13,450.0	\$13,895.0
Water & Wastewater	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Development-Related Infrastructure	No net additional operating cost impact - rate supported											
Total Annual Operating Costs	\$6,092.5	\$7,610.0	\$8,340.0	\$9,130.0	\$9,955.0	\$10,850.0	\$11,785.0	\$12,185.0	\$12,595.0	\$13,015.0	\$13,450.0	\$13,895.0

Asset Management Plan

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

The Town is currently undertaking an update to the Town-wide Asset Management Plan, including an assessment of all Town assets, updates to useful life, rehabilitation and replacement costing assumptions. This includes the development of standard Levels of Service in compliance with provincial asset management regulations, as well as policy development to ensure that all assets, whether existing, future, or newly assumed, are fiscally sustainable over the full life cycle. This means that the Town is able to fund the annual provisions for their eventual rehabilitation and replacement when required. This plan will be in place by July 1, 2019.

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

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

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

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

Service Category	Amenity	Estimated Useful Life
Library Services		
	Building Space	50 years
	Collection Materials	7 years
	Furniture & Equipment	3-10 years
Fire & Emergency Services		
	Building Space	40-70 years
	Support Vehicles	5-10 years
	Fire Suppression Vehicles	15 years
	Furniture & Equipment	10 years
Indoor Recreation		
	Building Space	50 years
Outdoor Recreation		
	Building Space	70 years
	Park Development	15-40 years
	Trail Development	20 years
	Pedestrian Bridges	30 years
	Operation Vehicles	7-10 years
Public Works		
	Building Space	70 years
	Operation Vehicles	7-10 years
	Equipment	10 years
Parking		
	N/A	
Roads		
	Facilities	70 years
	Roads	40 years
	Intersection Improvements	40 years
	Sidewalks	20 years
	Streetlights & Poles	20 - 40 years
Water		
	Building Space	70 years
	Watermains	50 years
Wastewater		
	Forcemain, trunk sewers	50 years
	Pump stations	70 years

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

Schedules 4 and 5 provide the calculated annual asset management contribution for the gross capital expenditures of the general and engineering services, respectively. The ten-year annual provisions are estimated for the general services. To align with the planning period and benefitting time horizon of the engineering servicing works, the provisions extend to 2041 for roads, water and wastewater services.

By 2027, the Town will need to be contributing an additional \$2.1 million to asset repair and replacement in order to maintain the general services assets that will be constructed as part of this DC study. This will properly fund the full life cycle costs of all assets related to the general services categories. By 2041, this number increases to \$8.7 million per year for the engineering services proposed in this background study.

Long-Term Fiscal Sustainability

The calculated annual provisions for operating and asset repair and replacement identified in Appendix E are considered financially sustainable at this time. All assets will be fully integrated into the Town's Asset Management Plan by July 2019 and moving forward as they are adopted by Council through the annual budget process.



**APPENDIX E
SCHEDULE 4
ANNUAL REPLACEMENT PROVISION SCHEDULE
GENERAL SERVICES, 2018-2027**

Annual Replacement Provision Schedule (\$000)										
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Library Services	\$0.0	\$82.2	\$138.5	\$195.9	\$254.4	\$475.3	\$536.2	\$598.3	\$661.6	\$482.9
Fire and Emergency Services	\$0.0	\$1.3	\$11.0	\$24.6	\$26.0	\$27.4	\$27.4	\$27.4	\$27.4	\$27.4
Indoor Recreation	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$221.2	\$221.2	\$221.2	\$426.5
Outdoor Recreation	\$0.0	\$0.0	\$90.9	\$183.6	\$330.1	\$528.8	\$627.1	\$727.5	\$829.8	\$1,008.9
Public Works	\$0.0	\$0.0	\$3.0	\$3.0	\$27.3	\$79.0	\$98.7	\$102.0	\$133.3	\$175.2
Municipal Parking	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total 10-year Annual Requirements	\$0.0	\$83.5	\$243.4	\$407.1	\$637.7	\$1,110.4	\$1,510.6	\$1,676.4	\$1,873.3	\$2,120.7



**APPENDIX E
SCHEDULE 5
ANNUAL REPLACEMENT PROVISION SCHEDULE
ENGINEERING SERVICES, 2018-2041**

Annual Replacement Provision Schedule (\$000)												
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Roads and Related	\$0.0	\$0.0	\$210.6	\$425.3	\$702.1	\$925.6	\$1,153.5	\$1,386.0	\$1,647.8	\$1,889.6	\$2,155.2	\$2,406.8
Water Services	\$0.0	\$0.0	\$17.4	\$35.1	\$122.4	\$140.8	\$159.6	\$178.8	\$198.3	\$218.3	\$238.6	\$259.3
Wastewater Services	\$0.0	\$0.0	\$0.0	\$239.0	\$239.0	\$239.0	\$239.0	\$239.0	\$239.0	\$239.0	\$1,784.1	\$1,784.1
Total Annual Requirements to 2041	\$0.0	\$0.0	\$227.9	\$699.4	\$1,063.5	\$1,305.4	\$1,552.1	\$1,803.7	\$2,085.1	\$2,346.9	\$4,177.9	\$4,450.2

	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
Roads and Related	\$2,663.5	\$2,925.3	\$3,192.3	\$3,493.0	\$3,770.9	\$4,054.2	\$4,343.3	\$4,638.1	\$4,938.8	\$5,245.6	\$5,558.5	\$5,877.6
Water Services	\$280.5	\$302.1	\$324.1	\$346.6	\$369.5	\$392.8	\$416.6	\$440.9	\$465.7	\$491.0	\$516.8	\$543.1
Wastewater Services	\$1,784.1	\$1,784.1	\$1,784.1	\$2,250.1	\$2,250.1	\$2,250.1	\$2,250.1	\$2,250.1	\$2,250.1	\$2,250.1	\$2,250.1	\$2,250.1
Total Annual Requirements to 2041	\$4,728.1	\$5,011.4	\$5,300.5	\$6,089.6	\$6,390.4	\$6,697.1	\$7,010.0	\$7,329.1	\$7,654.6	\$7,986.7	\$8,325.3	\$8,670.8



Appendix F Development Charge Credit Policy



Town of East Gwillimbury

Development Charge Credit Policy

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

General Terms

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

Securities

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

Administration and Legal Fees

- The developer may be responsible for the Town's legal fees associated with preparing the document at a fee of \$5,000 per agreement or the docketed time applied, whichever is greater.
- The developer may be responsible to pay an administration and monitoring fee of 2.5% of the cost of the capital works.

Recovery of Costs

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



Appendix G 2019 Town-Wide Development Charges By-law



Town of East Gwillimbury



THE CORPORATION OF THE TOWN OF EAST GWILLIMBURY

BY-LAW NUMBER 2019-063

Being a By-Law for the Imposition of Town-Wide Development Charges

WHEREAS subsection 2(1) of the *Development Charges Act, 1997*, S.O. 1997, c. 27 (hereinafter called the "Act") provides that the council of a municipality may by by-law impose development charges against land to pay for increased capital costs required because of increased needs for services arising from the development of the area to which the by-law applies;

AND WHEREAS the Council of The Corporation of the Town of East Gwillimbury (hereinafter called the "Town") held a public meeting on April 16, 2019 to consider the enactment of a municipal-wide development charge by-law, in accordance with section 12 of the Act;

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

AND WHEREAS a development charges background study dated March 22, 2019 has been prepared ("the background study"), that indicates that the development of any land within the Town of East Gwillimbury will increase the need for services as defined herein;

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

AND WHEREAS the Council of the Town has heard all persons who applied to be heard and received written submissions whether in objection to, or in support of, the development charges proposal at the public meeting held on April 16, 2019;

AND WHEREAS on May 22, 2019, Council approved the Report titled "2019 Development Charges Background Study and By-laws", thereby updating its capital forecast where appropriate and indicated that it intends to ensure that the increase in the need for services to service the anticipated development will be met;

AND WHEREAS at its meeting held on May 22, 2019, Council expressed its intention that infrastructure related to post-2041 development shall be paid for by development charges;

AND WHEREAS Council has indicated its intent that the future excess capacity identified in the Development Charges Background Study, dated March 22, 2019, shall be paid for by development charges;

AND WHEREAS at its meeting held on May 22, 2019, Council approved the background study and determined that no further public meetings were required under section 12 of the Act.

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

DEFINITIONS

1. In this by-law,
 - (1) "Act" means the *Development Charges Act, 1997*, S.O. 1997, c. 27, as amended or any successors thereto;
 - (2) "accessory use" means that the use, building or structure is naturally and normally incidental to or subordinate in purpose or both, and exclusively devoted to a principal use, building or structure;
 - (3) "agreement" means a contract between the municipality and an owner and includes any amendment thereto;
 - (4) "apartment building" means a residential building, other than a hotel, containing more than four dwelling units where the residential units are connected by an interior corridor;
 - (5) "apartment dwelling unit" means a dwelling unit in a duplex, triplex, fourplex, stacked townhouse, or apartment building, as these terms are defined in this by-law;
 - (6) "Bank of Canada rate" means the interest rate established by the Bank of Canada in effect on the date of the enactment of this by-law, as adjusted in accordance with this by-law;
 - (7) "building" means a structure occupying an area greater than ten square metres (10m²) consisting of a wall, roof and floor or any of them or a structural system serving the function thereof, and includes an above-grade storage tank and an industrial tent;
 - (8) "Building Code Act" means the *Building Code Act*, S.O. 1992, c. 23, as amended, or any successor thereto;

- (9) "capital cost" means costs incurred or proposed to be incurred by the municipality or a local board thereof directly or under an agreement, required for the provision of services designated in the by-law within or outside of the municipality;
- (a) to acquire land or an interest in land, including a leasehold interest;
 - (b) to improve land;
 - (c) to acquire, lease, construct or improve buildings and structures;
 - (d) to acquire, lease, construct or improve facilities including,
 - (i) rolling stock with an estimated life of seven (7) or more years,
 - (ii) furniture and equipment, other than computer equipment; and
 - (iii) materials acquired for circulation, reference or information purposes by a library board as defined in the *Public Libraries Act*; and
 - (e) to undertake studies in connection with any matter under the Act and any of the matters in clauses (a) to (d);
 - (f) to prepare the development charge background study required before the enactment of this by-law; and
 - (g) to recoup interest paid on money borrowed to pay for the costs described in clauses (a) to (d).
- (10) "council" means the council of the municipality;
- (11) "derelict building" means a building or structure that is vacant, neglected, poorly maintained, and unsuitable for occupancy which may include a building or structure that:
- (a) is in a ruinous or dilapidated condition;
 - (b) the condition of which seriously depreciates the value of land or buildings in the vicinity;
 - (c) is in such a state of non-repair as to be no longer suitable for human habitation or business purposes;

- (d) is an allurement to children who may play there to their danger;
 - (e) constitutes a hazard to the health or safety of the public;
 - (f) is unsightly in relation to neighbouring properties because the exterior finish of the building or structure is not maintained, or:
 - (g) is a fire hazard to itself or to surrounding lands or buildings;
-
- (12) “development” means the construction, erection or placing of one or more buildings or structures on land or the making of an addition or alteration to a building or structure that has the effect of increasing the size or usability thereof, and includes redevelopment;
 - (13) “development charge” means a charge imposed under this by-law adjusted in accordance with section 15;
 - (14) “duplex” means a building that is divided horizontally into two dwelling units, each of which has an independent entrance either directly to the outside or through a common vestibule;
 - (15) “dwelling unit” means a room or suite of rooms used, or designed or intended for use by one person or persons living together, in which culinary and sanitary facilities are provided for the exclusive use of such person or persons, excluding a hotel;
 - (16) “farm building” means that part of a bona fide farming operation encompassing barns, silos and other development ancillary to an agricultural use, but excluding a residential use, a retail use associated therewith or a commercial greenhouse;
 - (17) “fourplex” means a building that is divided horizontally or a combination of vertically and horizontally into four dwelling units, each of which has an independent entrance either directly to the outside or through a common vestibule;
 - (18) “grade” means the average level of finished ground adjoining a building or structure;

- (19) “gross floor area” means in the case of a non-residential building or structure or the non-residential portion of a mixed-use building or structure, the aggregate of the areas of each floor, whether above or below grade, measured between the exterior faces of the exterior walls of the building or structure or from the centre line of a common wall separating a non-residential and a residential use, excluding, in the case of a building or structure containing an atrium, the sum of the areas of the atrium at the level of each floor surrounding the atrium above the floor level of the atrium, and, for the purposes of this definition, notwithstanding any other section of this By-law, the non-residential portion of a mixed-use building is deemed to include one-half of any area common to the residential and non-residential portions of such mixed-use building or structure;
- (20) “group home” means a residential building or the residential portion of a mixed use building containing a single housekeeping unit supervised on a 24 hour a day basis on site by agency staff on a shift rotation basis, funded wholly or in part by any governmental and licensed, approved or supervised by the Province of Ontario under any general or special act, for the accommodation of not less than 3 and not more than 8 residents, exclusive of staff;
- (21) “heritage building” means an individual building or structure designated under Part IV of the *Ontario Heritage Act*, R.S.O. 1990, c. O.18, or any successor legislation, or a building or structure designated under Part V of the *Ontario Heritage Act*, R.S.O. 1990, c. O.18, or any successor legislation, which has been identified as a significant heritage resource in a conservation district plan or a building or structure listed in the Town of East Gwillimbury Inventory of Heritage Buildings;
- (22) “industrial” means lands, buildings or structures used or designed or intended for use for manufacturing, processing, fabricating or assembly of raw goods, warehousing or bulk storage of goods, and includes office uses and the sale of commodities to the general public where such uses are accessory to an industrial use, but does not include the sale of commodities to the general public through a warehouse club;
- (23) “institutional” means lands, buildings or structures used or designed or intended for use by an organized body, society or religious group for promoting a public or non-profit purpose and shall include, without limiting the generality of the foregoing, places of worship, medical clinics and special care facilities;
- (24) “large apartment” means an apartment dwelling unit that is 700 square feet or larger in size;

- (25) "live-work unit" means a unit which contains separate residential and non-residential areas intended for both residential and non-residential uses concurrently, and shares a common wall with direct access between the residential and non-residential areas;
- (26) "local board" means a local board as defined in the Act;
- (27) "local services" means those services, facilities or things which are intended to be under the jurisdiction of the municipality and are within the boundaries of or related to or are necessary to connect lands to services and an application has been made in respect of the lands under Sections 51 or 53 of the *Planning Act*, R.S.O. 1990, c. P. 13, as amended, or any successor legislation;
- (28) "mixed-use development" means a building or structure used, designed or intended for a combination of residential and non-residential uses;
- (29) "mobile home" means any dwelling that is designed to be made mobile, and constructed or manufactured to provide a permanent residence for one or more persons, but does not include a travel trailer or tent trailer;
- (30) "multiple dwelling unit" includes townhouses, mobile homes, group homes and all other residential uses that are not included in the definition of "single detached dwelling", a "semi-detached dwelling", "large apartment" and "small apartment" and excluding a hotel;
- (31) "municipality" means The Corporation of the Town of East Gwillimbury;
- (32) "non-residential" means lands, buildings or structures or portions thereof used, or designed or intended for other than residential use, including the non-residential portion of a live-work unit;
- (33) "office" means premises used for conducting the affairs of businesses, professions, services, industries, governments, or like activities, in which the chief product of labor is the processing and/or storage of information rather than the production and distribution of goods. For the purposes of this definition, research establishments and data processing facilities are considered to be offices;
- (34) "owner" means the owner(s) of land or a person(s) who has made application for an approval for the development of land upon which a development charge is imposed;
- (35) "place of worship" means a building or structure that is used primarily for worship;

- (36) "Planning Act" means the *Planning Act*, R.S.O. 1990, c. P.13, as amended or any successor thereto;
- (37) "public hospital" means that part of a building or structure that is defined as a public hospital under the *Public Hospitals Act*, R.S.O. 1990, c. P.40;
- (38) "private school" means an educational institution operated on a non-profit basis, excluding any dormitory or residence necessary to such private school, that is used primarily for the instruction of students in courses of study approved or authorized by the Minister of Education and Training;
- (39) "redevelopment" means the construction, erection or placing of one or more buildings or structures on land where all or part of a building or structure has previously been demolished on such land, or changing the use of a building or structure from residential to non-residential, from non-residential to residential or Non-Retail to Retail and vice versa;
- (40) "Region" means the Regional Municipality of York;
- (41) "regulation" means any regulation made pursuant to the Act;
- (42) "residential" means lands, buildings or structures used, designed or intended for use as a residence for one or more individuals, and shall include, but is not limited to a single detached dwelling, a semi-detached dwelling, a townhouse, a stacked townhouse, an apartment dwelling unit, a group home, a multiple dwelling unit, a mobile home, a residential dwelling unit accessory to a non-residential use, and the residential portion of a live-work unit, but shall not include a lodging house licensed by a municipality or a hotel;
- (43) "retail use" means premises used or designed or intended for use for the sale or rental or offer for sale or rental of goods or services to the general public for consumption or use and shall include, but not be limited to, a banquet hall or a funeral home, but shall exclude offices;
- (44) "self storage building" means a building or part of a building consisting of individual storage units, which are accessible by the users, that are used to provide storage space to the public;
- (45) "semi-detached dwelling" means a residential building divided vertically into and comprising two dwelling units, each of which has a separate entrance and access to grade;
- (46) "services" means services designated in this by-law or in an agreement under section 44 of the Act;

- (47) "single detached dwelling" means a completely detached residential building consisting of one dwelling unit;
- (48) "small apartment" means an apartment dwelling unit that is less than 700 square feet in size;
- (49) "special care facilities" means lands, buildings or structures used or designed or intended for use for the purpose of providing residential accommodation, supervision, nursing care or medical treatment, which do not comprise dwelling units, that are licensed, approved or supervised under any special or general Act;
- (50) "stacked townhouse" means a residential building, other than a duplex, triplex or fourplex, townhouse or apartment building, containing at least 3 dwelling units, each dwelling unit being separated from the other vertically and/or horizontally and each dwelling unit having an entrance to grade shared with no more than 3 other units;
- (51) "temporary buildings or structures" means a building or structure designed or constructed, erected or placed on land and which is demolished or removed from the lands within 36 months of building permit issuance;
- (52) "temporary sales centre" means a building or structure, including a trailer, that is designed or intended to be temporary, or otherwise intended to be removed from the land or demolished after use and which is used exclusively as an office or presentation centre, or both, for new building sales and is to be removed within 60 days after occupancy of last unit;
- (53) "townhouse" means a residential building other than an apartment building, that is vertically divided into a minimum of three dwelling units, each of which has an independent entrance to grade , and each of which shares a common wall with adjoining dwelling units above grade;
- (54) "triplex" means a building that is divided horizontally or a combination of horizontally and vertically into three dwelling units, each of which has an independent entrance to the outside or through a common vestibule.

SCHEDULE OF DEVELOPMENT CHARGES

2.

- (1) Subject to the provisions of this by-law, a development charge against land shall be calculated and collected in accordance with the rates set out in Schedule "B", which relate to the services set out in Schedule "A".

- (2) The development charge with respect to the use of any land, buildings or structures shall be calculated as follows:
 - (a) In the case of residential development, including a dwelling unit accessory to a non-residential development, or the residential portion of a mixed-use development, based upon the number and type of dwelling units; and
 - (b) In the case of non-residential development, based upon the gross floor area of the building or structure or part thereof to be used for the non-residential development.
- (3) Council hereby determines that the development of land, buildings or structures for residential and non-residential uses will require the provision, enlargement, expansion or improvement of the services referenced in Schedule "A".

APPLICABLE LANDS

3.

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

- (c) a place of worship
- (d) a mobile temporary sales centre;
- (e) farm buildings
- (f) a university, a college of applied arts and technology or post-secondary institution in Ontario;
- (g) a private school; and
- (h) a temporary building or structure provided that:
 - (i) the status of the building or structure as a temporary building or structure is maintained in accordance with the provisions of this by-law;
 - (ii) upon application being made for the issuance of a permit under the *Building Code Act, 1992* in relation to a temporary building or structure on land to which a development charge applies, the owner shall submit security in the form of cash or a letter of credit satisfactory to the Town Treasurer in the full amount of the development charges otherwise payable, to be drawn upon in the event that the temporary building or structure is not removed or demolished within 36 months of building permit issuance and development charges thereby become payable;
 - (iii) On or before 36 months from the date of issuance of a building permit, the owner shall provide, to the Town Treasurer's satisfaction, evidence that the temporary building or structure was demolished or removed from the lands, whereupon the Town shall return the security to the owner without interest;
 - (iv) In the event the owner does not provide satisfactory evidence of such demolition or removal of the temporary building or structure within 36 months of building permit issuance it shall be deemed conclusively not to be, nor ever to have been, a temporary building or structure for the purposes of this by-law and, subject to any agreement entered into pursuant to section 10 of this by-law, the Town shall, without prior notification to the owner, transfer the cash or draw upon the letter of credit provided pursuant to clause (ii) above and transfer the amount so drawn into the appropriate development charges reserve funds; and

- (v) The timely provision of satisfactory evidence of the demolition or removal of the temporary building or structure shall be solely the owner's responsibility.
- (5) This by-law shall not apply to development creating or adding an accessory use or structure not exceeding 100 square metres of gross floor area;
- (6) This by-law does not apply with respect to approvals related to the residential development of land, buildings or structures that would have the effect only of:
 - (a) Permitting the enlargement of an existing dwelling unit;
 - (b) Creating one or two additional dwelling units in an existing single detached dwelling;
 - (c) Creating one or two additional dwelling units in an existing dwelling unit in a semi-detached dwelling; or
 - (d) Creating one additional dwelling unit in any other existing residential building, not including a mixed-use building.
- (7)
 - (a) Notwithstanding clauses (b) to (d) inclusive of subsection 3(6), a development charge shall be imposed and payable with respect to the creation of any additional dwelling units if the cumulative gross floor area of the additional dwelling units exceeds the gross floor area of the existing dwelling unit referred to in clauses (b) and (c) of subsection 3(6) or the smallest existing dwelling unit in the existing residential building, referred to in clause (d) of subsection 3(6).
 - (b) For the purposes of sections 3(6) and 3(7) of this by-law, "existing" dwelling unit shall refer to the original unit on the lot, prior to the first expansion.
 - (c) For the purposes of determining the gross floor area of an existing dwelling unit pursuant to clause (a) of subsection 3(7), the gross floor area shall be the maximum gross floor area of the dwelling unit that existed in the three years preceding the application for a building permit in respect of the additional dwelling unit.
- (8) For the purposes of the exemption for enlargement of existing industrial buildings set out in section 4 of the Act, the following provisions shall apply;

- (a) For the purpose of this subsection 3(8), "gross floor area" and "existing industrial building" shall have the same meaning as those terms have in O. Reg. 82/98 under the Act, as amended;
- (b) For the purposes of interpreting the definition of "existing industrial building" contained in the regulation, regard shall be had for:
 - (i) the classification of the lands pursuant to the *Assessment Act*, R.S.O. 1990, c. A.31 or successor legislation, and in particular whether more than 50 per cent of the gross floor area of the building or structure has an industrial tax class code for assessment purposes; and
 - (ii) the legal existence of said structure through the building permitting process.
- (c) Notwithstanding clause 3(8)(b) above, distribution centres, warehouses other than retail warehouses, the bulk storage of goods and truck terminals shall be considered to be industrial uses or buildings;
- (d) The gross floor area of an existing industrial building shall be defined as the gross floor area of the industrial building as it existed prior to the first enlargement in respect of that building;
- (e) The enlargement of the gross floor area of the existing building must be attached to the existing industrial building;
- (f) The enlargement must not be attached to the existing industrial building by means only of a tunnel, bridge, passageway, canopy, shared below grade connection, such as a service tunnel, foundation, footing or parking facility;
- (g) The enlargement shall be for a use for or in connection with an industrial purpose as set out in this by-law;
- (h) If the enlargement complies with the provisions of this subsection 3(8) and is equal to 50 per cent or less of the gross floor area of an existing industrial building, the amount of the development charge in respect of the enlargement is nil; and
- (i) If the enlargement is more than 50 per cent of the gross floor area of an existing industrial building, and it otherwise complies with the provisions of this subsection 3(8), development charges are payable on the amount by which the enlargement exceeds 50 per cent of the gross floor area of the existing building before the enlargement.

- (9) Clauses (b) and (d) to (i) inclusive of subsection 3(8) shall apply, with necessary modifications, to an enlargement of an existing office.
- (10) In the case of lands, buildings or structures used or designed or intended for use for both non-retail uses and retail uses, the development charges otherwise applicable to such development shall be determined on the following basis:
 - (a) as between the non-retail uses and the retail uses, the principal use of the development shall be that use which has the greater gross floor area, such principal use being the use of 55% or greater of the total gross floor area. If no single use has 55% or greater of the total gross floor area, then the development charge payable on the total gross floor area shall be the average of the two retail and industrial/office/institutional charges payable;
 - (b) the development charges applicable to such principal use as determined under paragraph (a), provided that there is a principal use determined under paragraph (a), shall be applied to the total non-residential gross floor area of the development;

APPROVALS FOR DEVELOPMENT

- 4. A development charge shall apply to, and shall be calculated and collected in accordance with the provisions of this by-law on land to be developed for residential and non-residential use, where the development requires,
 - (1) the passing of a zoning by-law or an amendment thereto under section 34 of the *Planning Act* or successor legislation;
 - (2) the approval of a minor variance under section 45 of the *Planning Act* or successor legislation;
 - (3) a conveyance of land to which a by-law passed under subsection 50(7) of the *Planning Act* or successor legislation applies;
 - (4) the approval of a plan of subdivision under section 51 of the *Planning Act* or successor legislation;
 - (5) a consent under section 53 of the *Planning Act* or successor legislation;
 - (6) the approval of a description under the *Condominium Act*, R.S.O. 1991, c. C. 26 or the *Condominium Act, 1998*, S.O. 1998, c. 19 as amended, or successor legislation; or

- (7) the issuing of a permit under the *Building Code Act*, or successor legislation, in relation to a building or structure.

LOCAL SERVICE INSTALLATION

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

MULTIPLE CHARGES

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

CREDIT FOR PROVISION OF SERVICES

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

REDUCTION OF CHARGE FOR REDEVELOPMENT

8. Where, as a result of the redevelopment of land, a building or structure existing on the land within 60 months prior to the date of the payment of development charges in regard to such redevelopment was, or is to be demolished, in whole or in part, or converted from one principal use to another, in order to facilitate the redevelopment, the development charges otherwise payable with respect to such redevelopment shall be reduced by the following amounts:
 - (1) In the case of a residential building or structure, or in the case of a mixed-use building or structure, the residential uses in the mixed-use building or structure, an amount calculated by multiplying the applicable development charge pursuant to this by-law by the number and type of dwelling units that have been demolished or converted to another principal use; and
 - (2) In the case of a non-residential building or structure or, in the case of mixed-use building or structure, the non-residential uses in the mixed use building or structure, an amount calculated by multiplying the applicable development charges pursuant to this by-law by the gross floor area that has been demolished or converted to another principal use.
 - (3) Notwithstanding section 8(1) and 8(2), where the Council of the municipality deems a property to contain a derelict building or structure and that it is in the best interest of the community for the derelict building to be demolished, the Council of the municipality may extend the reduction of development charges to a maximum of 120 months from the date of the demolition permit to the date of the building permit to facilitate redevelopment.

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

CREDITS, EXEMPTIONS, RELIEF AND ADJUSTMENTS NOT CUMULATIVE

9. Only one (1) of the applicable credits, exemptions, reductions or adjustments in this by-law shall be applicable to any development or redevelopment. Where the circumstances of a development or redevelopment are such that more than one credit, exemption, relief or adjustment provided for in this by-law could apply, only one credit, exemption, relief or adjustment shall apply and it shall be the credit, exemption, relief or adjustment that results in the lowest development charges payable pursuant to this by-law.

NO REFUNDS ARISING FROM CREDITS, EXEMPTIONS, RELIEF OR ADJUSTMENTS

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

TIMING OF CALCULATION AND PAYMENT

11.

- (1) A 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.
- (2) Where development charges apply to land in relation to which a building permit is required, the building permit shall not be issued until the development charge has been paid in full.
- (3) Subject to subsection 10(5), if, following the issuance of all building permits for a development, including all development in a subdivision or for all development on a block within that subdivision that had been intended for future development and for which payments have been made pursuant to subsection 10(1), the total number and type of dwelling units for which building permits have been issued, or the gross floor area used or intended to be used for a non-residential purpose for which building permits have been issued, is less than that used for the calculation and payment referred to in subsection 10(1), a refund shall become payable by the Town to the person who originally made the payment referred to in subsection 10(1) which refund shall be calculated by multiplying the applicable development charge in effect at the time such payments were made by:
 - (a) in the case of residential development, the difference between the number of dwelling units by type for which payments were made pursuant to subsection 10(1) and the number of dwelling units by type for which building permits were issued; and
 - (b) in the case of non-residential development, the difference between the gross floor area used or intended to be used for a non-residential purpose for which payments were made pursuant to subsection 10(1) and the gross floor area used or intended to be used for a non-residential purpose for which building permits were issued.
- (4) Subsections 10(3) shall apply with necessary modifications to a development for which development charges have been paid pursuant to a condition of consent or pursuant to an agreement respecting same.

- (5) Notwithstanding subsections 10(1) to 10(4), the Town may require and where so required an owner shall enter into an agreement, including the provision of security for the owner's obligations under the agreement, pursuant to section 27 of the Act and, without limiting the generality of the foregoing, such an agreement may require the early payment of the development charges hereunder. The terms of such agreement shall then prevail over the provisions of this By-law.
- (6) Any refunds payable pursuant to subsections 10(3) and (4) shall be calculated and paid without interest.

RESERVE FUND(S)

12.

- (1) Monies received from payment of development charges shall be maintained in separate reserve funds and shall be spent for capital costs determined under paragraphs 2 to 8 of subsection 5(1) of the Act.
- (2) The amounts contained in the reserve fund established under this section shall be invested in accordance with section 418 of the *Municipal Act, 2001*, S.O. c.25. Any income received from investment of the development charge reserve fund or funds shall be credited to the development charge reserve fund or funds in relation to which the investment income applies.
- (3) Where any development charge, or part thereof, remains unpaid after the due date, the amount unpaid shall be added to the tax roll and shall be collected as taxes.
- (4) Where any unpaid development charges are collected as taxes pursuant to subsection 12(3) above, the monies so collected shall be credited to the development charge reserve funds referred to in subsection 12(1).
- (5) The Treasurer of the municipality shall, in each year, furnish to council a statement in respect of the reserve fund established hereunder for the prior year which statement shall contain the prescribed information.

BY-LAW AMENDMENT OR REPEAL

13.

- (1) Where this by-law or any development charge prescribed thereunder is amended or repealed either by order of the Local Planning Appeal Tribunal or by council, the Treasurer shall calculate the amount of any overpayment to be refunded as a result of said amendment or repeal and make such payment in accordance with the provisions of the Act.

- (2) Refunds that are required to be paid under subsection 13(1) shall be paid with interest to be calculated as follows:
- (a) Interest shall be calculated from the date on which the overpayment was collected to the date on which the refund is paid; and
 - (b) Interest shall be calculated quarterly at the Bank of Canada rate, adjusted on the first business day of January, April, July and October in each year.

PHASING AND TRANSITION

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

INDEXING

15. The development charges referred to in Schedule "B" shall be increased, if applicable, semi-annually without amendment to this by-law, on the first day of January and the first day of July, of each year, commencing January 1, 2020 in accordance with the Statistics Canada Quarterly, *Construction Price Statistics* (Catalogue No. 62-007).

BY-LAW REGISTRATION

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

BY-LAW ADMINISTRATION

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

SCHEDULES TO THE BY-LAW

18. The following Schedules to this by-law form an integral part of this by-law:

Schedule "A" – Schedule of Municipal Services

Schedule "B" – Schedule of Development Charges

FRONT ENDING AGREEMENTS

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

DATE BY-LAW EFFECTIVE

20. This by-law shall come into force and effect on and after June 1, 2019.

DATE BY-LAW EXPIRES

21. This by-law shall continue in force and effect for a term of five (5) years from its date of enactment, unless it is repealed at an earlier date.

HEADINGS FOR REFERENCE ONLY

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

INTERPRETATION

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

REPEAL

24. By-law No. 2014-083 and any amendments made thereto are hereby repealed as of the date this by-law comes into force and effect.

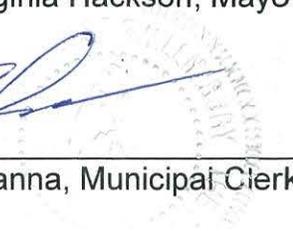
SHORT TITLE

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

ENACTED and PASSED this 22 day of May, 2019.



Virginia Hackson, Mayor



Fernando Lamanna, Municipal Clerk

Schedule "A"

BY-LAW NO. 2019-063

SCHEDULE OF MUNICIPAL SERVICES

TOWN-WIDE SERVICES

1. General Government
2. Library Services
3. Fire and Emergency Services
4. Indoor Recreation
5. Outdoor Recreation
6. Public Works
7. Municipal Parking
8. Roads and Related
9. Water Services
10. Wastewater Services

Schedule "B"

BY-LAW NO. 2019-063

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
General Government	\$1,748	\$1,411	\$1,036	\$760	\$0.91	\$0.62
Library	\$1,221	\$985	\$723	\$531	\$0.00	\$0.00
Emergency Services	\$442	\$357	\$262	\$192	\$0.23	\$0.16
Indoor Recreation	\$10,244	\$8,266	\$6,072	\$4,454	\$0.00	\$0.00
Outdoor Recreation	\$6,834	\$5,514	\$4,050	\$2,971	\$0.00	\$0.00
Public Works	\$537	\$433	\$318	\$233	\$0.28	\$0.19
Municipal Parking	\$41	\$33	\$25	\$18	\$0.00	\$0.00
Roads	\$6,787	\$5,476	\$4,023	\$2,951	\$6.40	\$1.86
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
Total Development Charge	\$33,885	\$27,341	\$20,083	\$14,733	\$10.56	\$4.92



Appendix H 2019 Area Specific Development Charges By-law



Town of East Gwillimbury



THE CORPORATION OF THE TOWN OF EAST GWILLIMBURY

BY-LAW NUMBER 2019-064

Being a By-Law for the Imposition of Area Specific Development Charges

WHEREAS subsection 2(1) of the *Development Charges Act, 1997*, S.O. 1997, c. 27 (hereinafter called the "Act") provides that the council of a municipality may by by-law impose development charges against land to pay for increased capital costs required because of increased needs for services arising from the development of the area to which the by-law applies;

AND WHEREAS the Council of The Corporation of the Town of East Gwillimbury (hereinafter called the "Town") held a public meeting on April 16, 2019 to consider the enactment of a municipal-wide development charge by-law, in accordance with section 12 of the Act;

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

AND WHEREAS a development charges background study dated March 22, 2019 has been prepared ("the background study"), that indicates that the development of any land within the Town of East Gwillimbury will increase the need for services as defined herein;

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

AND WHEREAS the Council of the Town has heard all persons who applied to be heard and received written submissions whether in objection to, or in support of, the development charges proposal at the public meeting held on April 16, 2019;

AND WHEREAS on May 22, 2019, Council approved the Report titled "2019 Development Charges Background Study and By-law", thereby updating its capital forecast where appropriate and indicated that it intends to ensure that the increase in the need for services to service the anticipated development will be met;

AND WHEREAS at its meeting held on May 22, 2019, Council expressed its intention that infrastructure related to post-2041 development shall be paid for by development charges;

AND WHEREAS Council has indicated its intent that the future excess capacity identified in the Development Charges Background Study, dated March 22, 2019, shall be paid for by development charges;

AND WHEREAS at its meeting held on May 22, 2019, Council approved the background study and determined that no further public meetings were required under section 12 of the Act.

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

DEFINITIONS

1. In this by-law,

- (1) "Act" means the *Development Charges Act, 1997*, S.O. 1997, c. 27, as amended or any successors thereto;
- (2) "accessory use" means that the use, building or structure is naturally and normally incidental to or subordinate in purpose or both, and exclusively devoted to a principal use, building or structure;
- (3) "agreement" means a contract between the municipality and an owner and includes any amendment thereto;
- (4) "apartment building" means a residential building, other than a hotel, containing more than four dwelling units where the residential units are connected by an interior corridor;
- (5) "apartment dwelling unit" means a dwelling unit in a duplex, triplex, fourplex, stacked townhouse, or apartment building, as these terms are defined in this by-law;
- (6) "Bank of Canada rate" means the interest rate established by the Bank of Canada in effect on the date of the enactment of this by-law, as adjusted in accordance with this by-law;
- (7) "building" means a structure occupying an area greater than ten square metres (10m²) consisting of a wall, roof and floor or any of them or a structural system serving the function thereof, and includes an above-grade storage tank and an industrial tent;
- (8) "Building Code Act" means the *Building Code Act*, S.O. 1992, c. 23, as amended, or any successor thereto;

- (9) "capital cost" means costs incurred or proposed to be incurred by the municipality or a local board thereof directly or under an agreement, required for the provision of services designated in the by-law within or outside of the municipality;
- (a) to acquire land or an interest in land, including a leasehold interest;
 - (b) to improve land;
 - (c) to acquire, lease, construct or improve buildings and structures;
 - (d) to acquire, lease, construct or improve facilities including,
 - (i) rolling stock with an estimated life of seven (7) or more years,
 - (ii) furniture and equipment, other than computer equipment; and
 - (iii) materials acquired for circulation, reference or information purposes by a library board as defined in the *Public Libraries Act*; and
 - (e) to undertake studies in connection with any matter under the Act and any of the matters in clauses (a) to (d);
 - (f) to prepare the development charge background study required before the enactment of this by-law; and
 - (g) to recoup interest paid on money borrowed to pay for the costs described in clauses (a) to (d).
- (10) "council" means the council of the municipality;
- (11) "derelict building" means a building or structure that is vacant, neglected, poorly maintained, and unsuitable for occupancy which may include a building or structure that:
- (a) is in a ruinous or dilapidated condition;
 - (b) the condition of which seriously depreciates the value of land or buildings in the vicinity;
 - (c) is in such a state of non-repair as to be no longer suitable for human habitation or business purposes;

- (d) is an allurement to children who may play there to their danger;
 - (e) constitutes a hazard to the health or safety of the public;
 - (f) is unsightly in relation to neighbouring properties because the exterior finish of the building or structure is not maintained, or:
 - (g) is a fire hazard to itself or to surrounding lands or buildings;
-
- (12) “development” means the construction, erection or placing of one or more buildings or structures on land or the making of an addition or alteration to a building or structure that has the effect of increasing the size or usability thereof, and includes redevelopment;
 - (13) “development charge” means a charge imposed under this by-law adjusted in accordance with section 15;
 - (14) “duplex” means a building that is divided horizontally into two dwelling units, each of which has an independent entrance either directly to the outside or through a common vestibule;
 - (15) “dwelling unit” means a room or suite of rooms used, or designed or intended for use by one person or persons living together, in which culinary and sanitary facilities are provided for the exclusive use of such person or persons, excluding a hotel;
 - (16) “farm building” means that part of a bona fide farming operation encompassing barns, silos and other development ancillary to an agricultural use, but excluding a residential use, a retail use associated therewith or a commercial greenhouse;
 - (17) “fourplex” means a building that is divided horizontally or a combination of vertically and horizontally into four dwelling units, each of which has an independent entrance either directly to the outside or through a common vestibule;
 - (18) “grade” means the average level of finished ground adjoining a building or structure;

- (19) “gross floor area” means in the case of a non-residential building or structure or the non-residential portion of a mixed-use building or structure, the aggregate of the areas of each floor, whether above or below grade, measured between the exterior faces of the exterior walls of the building or structure or from the centre line of a common wall separating a non-residential and a residential use, excluding, in the case of a building or structure containing an atrium, the sum of the areas of the atrium at the level of each floor surrounding the atrium above the floor level of the atrium, and, for the purposes of this definition, notwithstanding any other section of this By-law, the non-residential portion of a mixed-use building is deemed to include one-half of any area common to the residential and non-residential portions of such mixed-use building or structure;
- (20) “group home” means a residential building or the residential portion of a mixed use building containing a single housekeeping unit supervised on a 24 hour a day basis on site by agency staff on a shift rotation basis, funded wholly or in part by any governmental and licensed, approved or supervised by the Province of Ontario under any general or special act, for the accommodation of not less than 3 and not more than 8 residents, exclusive of staff;
- (21) “heritage building” means an individual building or structure designated under Part IV of the *Ontario Heritage Act*, R.S.O. 1990, c. O.18, or any successor legislation, or a building or structure designated under Part V of the *Ontario Heritage Act*, R.S.O. 1990, c. O.18, or any successor legislation, which has been identified as a significant heritage resource in a conservation district plan or a building or structure listed in the Town of East Gwillimbury Inventory of Heritage Buildings;
- (22) “industrial” means lands, buildings or structures used or designed or intended for use for manufacturing, processing, fabricating or assembly of raw goods, warehousing or bulk storage of goods, and includes office uses and the sale of commodities to the general public where such uses are accessory to an industrial use, but does not include the sale of commodities to the general public through a warehouse club;
- (23) “institutional” means lands, buildings or structures used or designed or intended for use by an organized body, society or religious group for promoting a public or non-profit purpose and shall include, without limiting the generality of the foregoing, places of worship, medical clinics and special care facilities;
- (24) “large apartment” means an apartment dwelling unit that is 700 square feet or larger in size;

- (25) "live-work unit" means a unit which contains separate residential and non-residential areas intended for both residential and non-residential uses concurrently, and shares a common wall with direct access between the residential and non-residential areas;
- (26) "local board" means a local board as defined in the Act;
- (27) "local services" means those services, facilities or things which are intended to be under the jurisdiction of the municipality and are within the boundaries of or related to or are necessary to connect lands to services and an application has been made in respect of the lands under Sections 51 or 53 of the *Planning Act*, R.S.O. 1990, c. P. 13, as amended, or any successor legislation;
- (28) "mixed-use development" means a building or structure used, designed or intended for a combination of residential and non-residential uses;
- (29) "mobile home" means any dwelling that is designed to be made mobile, and constructed or manufactured to provide a permanent residence for one or more persons, but does not include a travel trailer or tent trailer;
- (30) "multiple dwelling unit" includes townhouses, mobile homes, group homes and all other residential uses that are not included in the definition of "single detached dwelling", a "semi-detached dwelling", "large apartment" and "small apartment" and excluding a hotel;
- (31) "municipality" means The Corporation of the Town of East Gwillimbury;
- (32) "non-residential" means lands, buildings or structures or portions thereof used, or designed or intended for other than residential use, including the non-residential portion of a live-work unit;
- (33) "office" means premises used for conducting the affairs of businesses, professions, services, industries, governments, or like activities, in which the chief product of labor is the processing and/or storage of information rather than the production and distribution of goods. For the purposes of this definition, research establishments and data processing facilities are considered to be offices;
- (34) "owner" means the owner(s) of land or a person(s) who has made application for an approval for the development of land upon which a development charge is imposed;
- (35) "place of worship" means a building or structure that is used primarily for worship;

- (36) "Planning Act" means the *Planning Act*, R.S.O. 1990, c. P.13, as amended or any successor thereto;
- (37) "public hospital" means that part of a building or structure that is defined as a public hospital under the *Public Hospitals Act*, R.S.O. 1990, c. P.40;
- (38) "private school" means an educational institution operated on a non-profit basis, excluding any dormitory or residence necessary to such private school, that is used primarily for the instruction of students in courses of study approved or authorized by the Minister of Education and Training;
- (39) "redevelopment" means the construction, erection or placing of one or more buildings or structures on land where all or part of a building or structure has previously been demolished on such land, or changing the use of a building or structure from residential to non-residential, from non-residential to residential or Non-Retail to Retail and vice versa;
- (40) "Region" means the Regional Municipality of York;
- (41) "regulation" means any regulation made pursuant to the Act;
- (42) "residential" means lands, buildings or structures used, designed or intended for use as a residence for one or more individuals, and shall include, but is not limited to a single detached dwelling, a semi-detached dwelling, a townhouse, a stacked townhouse, an apartment dwelling unit, a group home, a multiple dwelling unit, a mobile home, a residential dwelling unit accessory to a non-residential use, and the residential portion of a live-work unit, but shall not include a lodging house licensed by a municipality or a hotel;
- (43) "retail use" means premises used or designed or intended for use for the sale or rental or offer for sale or rental of goods or services to the general public for consumption or use and shall include, but not be limited to, a banquet hall or a funeral home, but shall exclude offices;
- (44) "self storage building" means a building or part of a building consisting of individual storage units, which are accessible by the users, that are used to provide storage space to the public;
- (45) "semi-detached dwelling" means a residential building divided vertically into and comprising two dwelling units, each of which has a separate entrance and access to grade;
- (46) "services" means services designated in this by-law or in an agreement under section 44 of the Act;

- (47) "single detached dwelling" means a completely detached residential building consisting of one dwelling unit;
- (48) "small apartment" means an apartment dwelling unit that is less than 700 square feet in size;
- (49) "special care facilities" means lands, buildings or structures used or designed or intended for use for the purpose of providing residential accommodation, supervision, nursing care or medical treatment, which do not comprise dwelling units, that are licensed, approved or supervised under any special or general Act;
- (50) "stacked townhouse" means a residential building, other than a duplex, triplex or fourplex, townhouse or apartment building, containing at least 3 dwelling units, each dwelling unit being separated from the other vertically and/or horizontally and each dwelling unit having an entrance to grade shared with no more than 3 other units;
- (51) "temporary buildings or structures" means a building or structure designed or constructed, erected or placed on land and which is demolished or removed from the lands within 36 months of building permit issuance;
- (52) "temporary sales centre" means a building or structure, including a trailer, that is designed or intended to be temporary, or otherwise intended to be removed from the land or demolished after use and which is used exclusively as an office or presentation centre, or both, for new building sales and is to be removed within 60 days after occupancy of last unit;
- (53) "townhouse" means a residential building other than an apartment building, that is vertically divided into a minimum of three dwelling units, each of which has an independent entrance to grade , and each of which shares a common wall with adjoining dwelling units above grade;
- (54) "triplex" means a building that is divided horizontally or a combination of horizontally and vertically into three dwelling units, each of which has an independent entrance to the outside or through a common vestibule.

SCHEDULE OF DEVELOPMENT CHARGES

2.

- (1) Subject to the provisions of this by-law, a development charge against land shall be calculated and collected in accordance with the rates set out in Schedule "B", which relate to the services set out in Schedule "A".

- (2) The development charge with respect to the use of any land, buildings or structures shall be calculated as follows:
 - (a) In the case of residential development, including a dwelling unit accessory to a non-residential development, or the residential portion of a mixed-use development, based upon the number and type of dwelling units; and
 - (b) In the case of non-residential development, based upon the gross floor area of the building or structure or part thereof to be used for the non-residential development.
- (3) Council hereby determines that the development of land, buildings or structures for residential and non-residential uses will require the provision, enlargement, expansion or improvement of the services referenced in Schedule "A".

APPLICABLE LANDS

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

- (c) a place of worship
- (d) a mobile temporary sales centre;
- (e) farm buildings
- (f) a university, a college of applied arts and technology or post-secondary institution in Ontario;
- (g) a private school; and
- (h) a temporary building or structure provided that:
 - (i) the status of the building or structure as a temporary building or structure is maintained in accordance with the provisions of this by-law;
 - (ii) upon application being made for the issuance of a permit under the *Building Code Act, 1992* in relation to a temporary building or structure on land to which a development charge applies, the owner shall submit security in the form of cash or a letter of credit satisfactory to the Town Treasurer in the full amount of the development charges otherwise payable, to be drawn upon in the event that the temporary building or structure is not removed or demolished within 36 months of building permit issuance and development charges thereby become payable;
 - (iii) On or before 36 months from the date of issuance of a building permit, the owner shall provide, to the Town Treasurer's satisfaction, evidence that the temporary building or structure was demolished or removed from the lands, whereupon the Town shall return the security to the owner without interest;
 - (iv) In the event the owner does not provide satisfactory evidence of such demolition or removal of the temporary building or structure within 36 months of building permit issuance it shall be deemed conclusively not to be, nor ever to have been, a temporary building or structure for the purposes of this by-law and, subject to any agreement entered into pursuant to section 10 of this by-law, the Town shall, without prior notification to the owner, transfer the cash or draw upon the letter of credit provided pursuant to clause (ii) above and transfer the amount so drawn into the appropriate development charges reserve funds; and

- (v) The timely provision of satisfactory evidence of the demolition or removal of the temporary building or structure shall be solely the owner's responsibility.
- (5) This by-law shall not apply to development creating or adding an accessory use or structure not exceeding 100 square metres of gross floor area;
- (6) This by-law does not apply with respect to approvals related to the residential development of land, buildings or structures that would have the effect only of:
 - (a) Permitting the enlargement of an existing dwelling unit;
 - (b) Creating one or two additional dwelling units in an existing single detached dwelling;
 - (c) Creating one or two additional dwelling units in an existing dwelling unit in a semi-detached dwelling; or
 - (d) Creating one additional dwelling unit in any other existing residential building, not including a mixed-use building.
- (7)
 - (a) Notwithstanding clauses (b) to (d) inclusive of subsection 3(6), a development charge shall be imposed and payable with respect to the creation of any additional dwelling units if the cumulative gross floor area of the additional dwelling units exceeds the gross floor area of the existing dwelling unit referred to in clauses (b) and (c) of subsection 3(6) or the smallest existing dwelling unit in the existing residential building, referred to in clause (d) of subsection 3(6).
 - (b) For the purposes of sections 3(6) and 3(7) of this by-law, "existing" dwelling unit shall refer to the original unit on the lot, prior to the first expansion.
 - (c) For the purposes of determining the gross floor area of an existing dwelling unit pursuant to clause (a) of subsection 3(7), the gross floor area shall be the maximum gross floor area of the dwelling unit that existed in the three years preceding the application for a building permit in respect of the additional dwelling unit.
- (8) For the purposes of the exemption for enlargement of existing industrial buildings set out in section 4 of the Act, the following provisions shall apply;

- (a) For the purpose of this subsection 3(8), “gross floor area” and “existing industrial building” shall have the same meaning as those terms have in O. Reg. 82/98 under the Act, as amended;
- (b) For the purposes of interpreting the definition of “existing industrial building” contained in the regulation, regard shall be had for:
 - (i) the classification of the lands pursuant to the *Assessment Act*, R.S.O. 1990, c. A.31 or successor legislation, and in particular whether more than 50 per cent of the gross floor area of the building or structure has an industrial tax class code for assessment purposes; and
 - (ii) the legal existence of said structure through the building permitting process.
- (c) Notwithstanding clause 3(8)(b) above, distribution centres, warehouses other than retail warehouses, the bulk storage of goods and truck terminals shall be considered to be industrial uses or buildings;
- (d) The gross floor area of an existing industrial building shall be defined as the gross floor area of the industrial building as it existed prior to the first enlargement in respect of that building;
- (e) The enlargement of the gross floor area of the existing building must be attached to the existing industrial building;
- (f) The enlargement must not be attached to the existing industrial building by means only of a tunnel, bridge, passageway, canopy, shared below grade connection, such as a service tunnel, foundation, footing or parking facility;
- (g) The enlargement shall be for a use for or in connection with an industrial purpose as set out in this by-law;
- (h) If the enlargement complies with the provisions of this subsection 3(8) and is equal to 50 per cent or less of the gross floor area of an existing industrial building, the amount of the development charge in respect of the enlargement is nil; and
- (i) If the enlargement is more than 50 per cent of the gross floor area of an existing industrial building, and it otherwise complies with the provisions of this subsection 3(8), development charges are payable on the amount by which the enlargement exceeds 50 per cent of the gross floor area of the existing building before the enlargement.

- (9) Clauses (b) and (d) to (i) inclusive of subsection 3(8) shall apply, with necessary modifications, to an enlargement of an existing office.
- (10) In the case of lands, buildings or structures used or designed or intended for use for both non-retail uses and retail uses, the development charges otherwise applicable to such development shall be determined on the following basis:
 - (a) as between the non-retail uses and the retail uses, the principal use of the development shall be that use which has the greater gross floor area, such principal use being the use of 55% or greater of the total gross floor area. If no single use has 55% or greater of the total gross floor area, then the development charge payable on the total gross floor area shall be the average of the two retail and industrial/office/institutional charges payable;
 - (b) the development charges applicable to such principal use as determined under paragraph (a), provided that there is a principal use determined under paragraph (a), shall be applied to the total non-residential gross floor area of the development;

APPROVALS FOR DEVELOPMENT

4. A development charge shall apply to, and shall be calculated and collected in accordance with the provisions of this by-law on land to be developed for residential and non-residential use, where the development requires,
 - (1) the passing of a zoning by-law or an amendment thereto under section 34 of the *Planning Act* or successor legislation;
 - (2) the approval of a minor variance under section 45 of the *Planning Act* or successor legislation;
 - (3) a conveyance of land to which a by-law passed under subsection 50(7) of the *Planning Act* or successor legislation applies;
 - (4) the approval of a plan of subdivision under section 51 of the *Planning Act* or successor legislation;
 - (5) a consent under section 53 of the *Planning Act* or successor legislation;
 - (6) the approval of a description under the *Condominium Act*, R.S.O. 1991, c. C. 26 or the *Condominium Act*, 1998, S.O. 1998, c. 19 as amended, or successor legislation; or

- (7) the issuing of a permit under the *Building Code Act*, or successor legislation, in relation to a building or structure.

LOCAL SERVICE INSTALLATION

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

MULTIPLE CHARGES

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

CREDIT FOR PROVISION OF SERVICES

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

REDUCTION OF CHARGE FOR REDEVELOPMENT

8. Where, as a result of the redevelopment of land, a building or structure existing on the land within 60 months prior to the date of the payment of development charges in regard to such redevelopment was, or is to be demolished, in whole or in part, or converted from one principal use to another, in order to facilitate the redevelopment, the development charges otherwise payable with respect to such redevelopment shall be reduced by the following amounts:
 - (1) In the case of a residential building or structure, or in the case of a mixed-use building or structure, the residential uses in the mixed-use building or structure, an amount calculated by multiplying the applicable development charge pursuant to this by-law by the number and type of dwelling units that have been demolished or converted to another principal use; and
 - (2) In the case of a non-residential building or structure or, in the case of mixed-use building or structure, the non-residential uses in the mixed use building or structure, an amount calculated by multiplying the applicable development charges pursuant to this by-law by the gross floor area that has been demolished or converted to another principal use.
 - (3) Notwithstanding section 8(1) and 8(2), where the Council of the municipality deems a property to contain a derelict building or structure and that it is in the best interest of the community for the derelict building to be demolished, the Council of the municipality may extend the reduction of development charges to a maximum of 120 months from the date of the demolition permit to the date of the building permit to facilitate redevelopment.

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

CREDITS, EXEMPTIONS, RELIEF AND ADJUSTMENTS NOT CUMULATIVE

9. Only one (1) of the applicable credits, exemptions, reductions or adjustments in this by-law shall be applicable to any development or redevelopment. Where the circumstances of a development or redevelopment are such that more than one credit, exemption, relief or adjustment provided for in this by-law could apply, only one credit, exemption, relief or adjustment shall apply and it shall be the credit, exemption, relief or adjustment that results in the lowest development charges payable pursuant to this by-law.

NO REFUNDS ARISING FROM CREDITS, EXEMPTIONS, RELIEF OR ADJUSTMENTS

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

TIMING OF CALCULATION AND PAYMENT

11.

- (1) A 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.
- (2) Where development charges apply to land in relation to which a building permit is required, the building permit shall not be issued until the development charge has been paid in full.
- (3) Subject to subsection 10(5), if, following the issuance of all building permits for a development, including all development in a subdivision or for all development on a block within that subdivision that had been intended for future development and for which payments have been made pursuant to subsection 10(1), the total number and type of dwelling units for which building permits have been issued, or the gross floor area used or intended to be used for a non-residential purpose for which building permits have been issued, is less than that used for the calculation and payment referred to in subsection 10(1), a refund shall become payable by the Town to the person who originally made the payment referred to in subsection 10(1) which refund shall be calculated by multiplying the applicable development charge in effect at the time such payments were made by:
 - (a) in the case of residential development, the difference between the number of dwelling units by type for which payments were made pursuant to subsection 10(1) and the number of dwelling units by type for which building permits were issued; and
 - (b) in the case of non-residential development, the difference between the gross floor area used or intended to be used for a non-residential purpose for which payments were made pursuant to subsection 10(1) and the gross floor area used or intended to be used for a non-residential purpose for which building permits were issued.
- (4) Subsections 10(3) shall apply with necessary modifications to a development for which development charges have been paid pursuant to a condition of consent or pursuant to an agreement respecting same.

- (5) Notwithstanding subsections 10(1) to 10(4), the Town may require and where so required an owner shall enter into an agreement, including the provision of security for the owner's obligations under the agreement, pursuant to section 27 of the Act and, without limiting the generality of the foregoing, such an agreement may require the early payment of the development charges hereunder. The terms of such agreement shall then prevail over the provisions of this By-law.
- (6) Any refunds payable pursuant to subsections 10(3) and (4) shall be calculated and paid without interest.

RESERVE FUND(S)

12.

- (1) Monies received from payment of development charges shall be maintained in separate reserve funds and shall be spent for capital costs determined under paragraphs 2 to 8 of subsection 5(1) of the Act.
- (2) The amounts contained in the reserve fund established under this section shall be invested in accordance with section 418 of the *Municipal Act, 2001*, S.O. c.25. Any income received from investment of the development charge reserve fund or funds shall be credited to the development charge reserve fund or funds in relation to which the investment income applies.
- (3) Where any development charge, or part thereof, remains unpaid after the due date, the amount unpaid shall be added to the tax roll and shall be collected as taxes.
- (4) Where any unpaid development charges are collected as taxes pursuant to subsection 12(3) above, the monies so collected shall be credited to the development charge reserve funds referred to in subsection 12(1).
- (5) The Treasurer of the municipality shall, in each year, furnish to council a statement in respect of the reserve fund established hereunder for the prior year which statement shall contain the prescribed information.

BY-LAW AMENDMENT OR REPEAL

13.

- (1) Where this by-law or any development charge prescribed thereunder is amended or repealed either by order of the Local Planning Appeal Tribunal or by council, the Treasurer shall calculate the amount of any overpayment to be refunded as a result of said amendment or repeal and make such payment in accordance with the provisions of the Act.

- (2) Refunds that are required to be paid under subsection 13(1) shall be paid with interest to be calculated as follows:
- (a) Interest shall be calculated from the date on which the overpayment was collected to the date on which the refund is paid; and
 - (b) Interest shall be calculated quarterly at the Bank of Canada rate, adjusted on the first business day of January, April, July and October in each year.

PHASING AND TRANSITION

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

INDEXING

15. The development charges referred to in Schedule "B" shall be increased, if applicable, semi-annually without amendment to this by-law, on the first day of January and the first day of July, of each year, commencing January 1, 2020 in accordance with the Statistics Canada Quarterly, *Construction Price Statistics* (Catalogue No. 62-007).

BY-LAW REGISTRATION

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

BY-LAW ADMINISTRATION

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

SCHEDULES TO THE BY-LAW

18. The following Schedules to this by-law form an integral part of this by-law:

- Schedule "A" – Schedule of Municipal Services
- Schedule "B" – Schedule of Development Charges
- Schedule "C" – Map of the area to which this by-law applies

FRONT ENDING AGREEMENTS

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

DATE BY-LAW EFFECTIVE

20. This by-law shall come into force and effect on and after June 1, 2019.

DATE BY-LAW EXPIRES

21. This by-law shall continue in force and effect for a term of five (5) years from its date of enactment, unless it is repealed at an earlier date.

HEADINGS FOR REFERENCE ONLY

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

INTERPRETATION

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

REPEAL

24. By-law No. 2014-082 and any amendments made thereto are hereby repealed as of the date this by-law comes into force and effect.

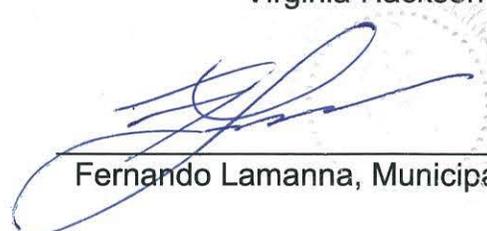
SHORT TITLE

25. The by-law may be cited as the "Town of East Gwillimbury Area Specific Development Charge By-law".

ENACTED and PASSED this 22 day of May, 2019.



Virginia Hackson, Mayor



Fernando Lamanna, Municipal Clerk

Schedule "A"

BY-LAW NO. 2019-064

SCHEDULE OF MUNICIPAL SERVICES

AREA SPECIFIC SERVICES

1. Water Services

Schedule "B"

BY-LAW NO. 2019-064

SCHEDULE OF DEVELOPMENT CHARGES

	Charge per acre
Yonge Street Watermain	\$3,579.68

Schedule "C"

BY-LAW NO. 2019-064

AREA TO WHICH THIS BY-LAW APPLIES

