



Hemson Consulting Ltd.

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MEMORANDUM

To: Michael Smith, Michael Smith Planning Consultants, Daryl Keleher, Senior Director and Alex Beheshti, Senior Analyst Altus Group Economic Consulting

From: Andrew Mirabella and Christopher Balette, Hemson Consulting Ltd

Date: May 4, 2021

Re: Response to “Georgina DC Review”

This letter provides a response to the key items identified in the memorandum received from the Georgina Developers Association and Altus Group Economic Consulting on April 19, 2021. The original questions have been copied in for reference and the responses are provided in *italics* below.

RESPONSES TO QUESTIONS AND COMMENTS

Library Services

1. It is unclear why there is no benefit to existing allocation for the Library Space at Multi-Use Recreation Centre (“MURC”) project – the Town’s Library Services and Facility Master Plan (2016) found that to achieve the Town’s guideline of 1 sf per capita, that the Town was deficient by approximately 11,618 square feet, which the new library will help to address, and that the new growth to the year 2031 only required in additional 11,400 square feet to ensure that the Town-wide needs at 2031 are met. The cost for the portion of the new library building used to address the existing space deficiency in the Town should be allocated to BTE.

Response: *The Town is expected to construct the library at the MURC to meet the associated increase in demand for services related to growth. The associated costs of the MURC library portion included in the DC study reflect the costs to add net additional library space required to provide services. The Town will not be decommissioning any existing library space as a result of the construction of this new facility, therefore the library at the MURC is considered a net addition of space and growth-related in this study.*

In addition, the expansion of library space was also included for in the 2016 DC Background Study and a significant share of existing DC Reserve funds on hand which have been collected over the last several years to fund this new facility have been applied towards funding this project and used to offset the DC Eligible share.

2. Why has the land value assumption of all three libraries increased 259% from \$358,000 per ha to \$1,285,000 per ha?

Response: *Over the past few years, land values in the Town have increased significantly, largely driven by growing demand for housing and developable land. It is also noted this increase in land values is consistent with trends seen across all York Region municipalities and much of the GTA. To account for better estimates of land values within the Town under current market conditions, a survey of over 15 vacant properties was analyzed to determine an average cost per hectare. Based on this analysis, average land values were determined to be about \$1.285 million per hectare. The average land value was also benchmarked with the land valuations in other neighbouring communities of the Towns of East Gwillimbury, Newmarket and Innisfil, all of which indicate higher values per hectare than what is being designated in Georgina. Therefore, the land value assumption used for the purposes of this DC Study appear to be reasonable.*

3. What explains the large historical material count differences between the 2016 DC Study and 2021 DC Study (see Figure 2 below) - the 2021 DC Study has significantly larger numbers of 'databases' and 'periodicals & ebooks' than the 2016 DC Study showed for the same years (2011-2015).

Figure 2 **Town of Georgina LOS Inventory - Library Materials, 2016 and 2021 DC Studies**

	2011	2012	2013	2014	2015
			<i>Items</i>		
Databases (2021)	32,400	35,010	30,680	25,260	38,370
Databases (2016)	30,260	32,700	28,660	23,590	35,840
Difference	2,140	2,310	2,020	1,670	2,530
Periodicals & eBooks (2021)	33,830	33,830	33,830	33,830	33,830
Periodicals & eBooks (2016)	31,600	31,600	31,600	31,600	31,600
Difference	2,230	2,230	2,230	2,230	2,230

Source: Hemson Consulting, Town of Georgina, 2021 Development Charges Background Study and 2016 Development Charges Background Study

Response: *Since completion of the 2016 DC study, the Town like many communities, has continued to advance their asset management database and has better information on hand as it relates to the inventory of existing assets. The inventory in the 2021 DC study therefore reflects a more robust inventory based on the most recent information available. Furthermore, the costs in the 2016 DC study reflect costs recorded at that*

time, which represents the value in 2016 dollars. The inventory costs in the 2021 DC study reflect more recent costs of purchasing periodicals and ebooks at current market rates.

Also of note, the 'databases' and 'periodicals & ebooks' inventory increases are also on the balance of a declining inventory of hardcopy book materials over the planning period as the Town transitions some of its materials to meet the growing and changing community.

4. Compared to the 2016 DC Study, the value of furniture and equipment for the Keswick Library has increased by over 111% in the 2021 DC Study. Can the reasons for the significant cost increase be provided?

Figure 3 Town of Georgina LOS Inventory - 2016 and 2021 DC Studies

	2011	2012	2013	2014	2015
			<i>Dollars</i>		
Furniture & Equipment (2021)	1,310,920	1,288,750	1,288,750	1,288,750	1,288,750
Furniture & Equipment (2016)	610,750	610,750	610,750	610,750	610,750
			<i>Percent</i>		
% Change	115%	111%	111%	111%	111%

Source: Henson Consulting, Town of Georgina, 2021 Development Charges Background Study and 2016 Development Charges Background Study

Response: The cost difference can be attributed to a transposing error in the 2016 DC Study which has been amended and adjusted for in this 2021 Study. In 2016, the furniture and equipment values for Keswick and Sutton facilities were inverted. Therefore, the 2021 Study shows a substantial increase in furniture and equipment in Keswick (as the 2016 study had the Sutton Values for Keswick) but the 2021 study shows a corresponding decrease in furniture and equipment in Sutton (as the 2016 study had the Keswick Values for Sutton).

Fire and Rescue Services

5. What justifies the unit cost for pumpers rising 44% from \$591,900 to \$850,000 while all other equipment has increased by approximately 7% compared to the 2016 DC study?

Response: Town Fire and Rescue services staff underwent a review of the acquisition costs of their emergency response vehicles. Through the review it was identified that some vehicle costs have increased in price over the past few years. Furthermore, it was identified that the replacement cost for pumpers have risen significantly due to increased costs of producing these types of vehicles in recent years. Furthermore, the cost included in the inventory is consistent with the pumper planned for purchase in

2024. Please note, the Town has also indicated that the cost of these types of vehicles have, in some instances, further increased since preparation of the DC Study as a result of the COVID pressures and change in material costs. With this said, no upward adjustments have been made to the replacement values as prepared in the DC Study at this time.

Also of note, based on the Town's review some vehicle replacement values (particularly the hazmat trailer, chief vehicles and utility vehicles) were generally maintained and modestly adjusted downward to be consistent with the cost to acquire the vehicles today.

6. Can background data be provided to substantiate the 43% increase in building value per square foot for fire stations between DC studies, see figure below.

Figure 4 Changes to Fire Station Building Values, Town of Georgina 2016 and 2021 DC Studies

Station	2016 DC Study	2021 DC Study	% Change
	Dollars Per Square Foot	Dollars Per Square Foot	Percent
Keswick	350	500	43%
Pefferlaw	300	430	43%
Sutton	350	500	43%

Source: Henson Consulting, Town of Georgina, 2021 Development Charges Background Study and 2016 Development Charges Background Study

Response: The estimates for the value of each of the fire stations are based on a review by fire staff of the cost to construct similar types of buildings. The costs per square foot have been determined to be consistent with those of similar municipal fire stations as well as increases in recent years to the costs of constructing these types of buildings. The fire stations which the Town plans to construct (as identified in the capital program) reflect a similar value (\$ per square foot) than those included in the DC inventory.

Also, the Town has recently constructed a new station in Pefferlaw, although not in-service yet, the total construction costs incurred to date amounts to about \$5.8 million for a 10,500 square foot facility which translates into a cost of \$552 per sq.ft. Therefore, the values per square foot identified in the study appear to be reasonable and can even be viewed as conservative.

7. The BTE for the Training Facility is 0% - however, the Georgina Fire Department Fire Services Master Plan notes, a new training facility would be used by all existing fire stations to enhance personnel training, as a result there is a clear benefit to existing residents.

... the Department does lack a proper training facility to conduct regular hands-on programs such as live fire training and other specialized programs that require more training props outside of those available at the fire station. The Sutton fire station does have an area out back of the building where some auto extrication training can take place but since this area is part of a public parking lot and not secured within a fenced off area, there is a safety concern for the public. (page 52) ...

Recommendations ...

12. It is recommended that GFD explore the partnership opportunity to build a training facility within the capture area, which would be a cost-effective measure for all of the fire departments... (page 59)

Response: The proposed training facility is expected to be constructed as an addition to the existing fire facilities and the need for the facility has been triggered by the new fire staff required (and housed in the new South Keswick station) as a result of growth. Furthermore, the proposed training facility is currently assumed to be constructed and utilized for the Town's fire and rescue services and is not expected to be a shared facility nor is this training facility expected to result in a decommissioning of existing space, as a result, no benefit to existing share has been identified and it is deemed to be growth-related.

8. What justifies the 45% cost increase of the new South Keswick Station from \$4,875,000 in the 2016 DC study to \$7,084,100 in the 2021 DC Study (capital projects 2.1.3, 2.1.4, 2.1.5).

Response: The cost to construct the South Keswick Station is estimated at \$500/sq.ft with the facility expected to be 12,500 square feet in size for a total construction cost of \$6.25 million. Note that this cost per square foot is consistent with the increased costs to construct these types of facilities as outlined in the fire capital asset inventory and generally consistent with the cost of the new Pefferlaw station in the final stages of construction.

Furthermore, additional costs associated to designing the station have been identified in the 2021 DC study by the Town amounting to \$500,000. Finally, the Town has identified that additional land would be required to build the station, therefore approximately 0.26 ha amounting to \$334,100 was added. Both the design costs and land acquisition costs are new additions to the 2021 DC capital program, therefore the total cost amounts to approximately \$7.08 million.

9. Why has the BTE allocation for the South Keswick Fire Station fallen from 23% in the 2016 DC Study to 0% in the 2021 DC Study?

Response: *The Town has identified the construction of the South Keswick Station to be a net new addition to the existing inventory of fire stations which is required to service significant development expected to occur in the South Keswick area. As a result of this new station, no existing facilities have been identified to be decommissioned and the entire facility is deemed to be growth-related and recoverable from DCs. Furthermore, the new facility would require the Town to increase its firefighting complement substantially (by about 20 FTE) to provide fire services from the new station. All that said, due to the service level constraint, about \$1.9 million of the south Keswick facility will be considered for recovery in subsequent DC by-laws and a further \$9.6 million is considered to be a post-period benefit as it relates to the other stations and equipment in the planning period.*

Also of note, benefit to existing shares have been identified for both the North Keswick Station and Sutton Station as it is expected these new facilities will require the existing facilities to be decommissioned when the new and larger facilities come online. Therefore, benefit to existing shares totaling approximately \$10.89 million has been identified and removed from the total DC eligible cost of the program and is not considered eligible for development charge funding. This share will need to be funded from other non-DC sources.

Parks and Recreation

10. The costs for playgrounds have risen significantly for some select assets – by 263% for the playground at Civic Centre Park, with a 2021 value of \$145,000, and 1,233% for the three of the playgrounds at ROC, with a 2021 value of \$200,000. By comparison, the other two playgrounds at ROC (#4 and #5) only had an increase of 13%, with value increasing from \$15,000 to \$17,000. Can a rationale for the substantial increase be provided?

Figure 5 Changes to Playground Values, Town of Georgina 2016 and 2021 DC Studies

Playground	2016 DC Study	2021 DC Study	% Change
	Dollars		Percent
Civic Centre Park	40,000	145,000	263%
ROC #1	15,000	200,000	1233%
ROC #2	15,000	200,000	1233%
ROC #3	15,000	200,000	1233%
ROC #4	15,000	17,000	13%
ROC #5	15,000	17,000	13%

Source: Hemson Consulting, Town of Georgina, 2021 Development Charges Background Study and 2016 Development Charges Background Study

Response: Since completion of the 2016 DC study, the Town like many communities, has continued to advance their asset management database and has better information on hand as it relates to the inventory of existing assets. Through this update, it has been identified that Civic Centre Park is similar in quality to Claredon Beach Park at \$145,000 and therefore this specific playground was adjusted accordingly.

The Town has further reviewed the replacement cost of the amenities ROC #1 to #5. The replacement costs have been adjusted to better reflect the amenity in service today and is consistent with the values observed in other communities to construct similar-type amenities. In particular, ROC #1 and #2 are considered premiere playgrounds and include pods with ROC #3 and #4 being smaller play structures. ROC #5 only includes a pod only and this cost is reflected accordingly. In summary the replacement values have been revised as follows:

- ROC #1 & #2 = \$150,000
- ROC #3 = \$100,000
- ROC #4 = \$75,000
- ROC #5 = \$30,000

These changes have resulted in a net decrease to the calculated rates which is summarized in Table 1 at the end of this letter.

11. The replacement value of the ROC baseball diamond has increased by 251% from \$285,000 in the 2016 DC Study to \$1,000,000 in the 2021 DC Study. Can a rationale for the increased cost be provided?

Response: The Town has identified the ROC baseball field to be a “Class A” field which includes lighting, extensive irrigation and drainage. The Town has identified, based on recent estimates that the construction cost for this type of baseball diamond amounts to approximately \$1.0 million and is therefore used as a best cost estimate for this type of field. This type of construction cost is also similar to those in other communities.

12. Similarly, the replacement value for the baseball diamond at West Park has increased by 300% - increasing from \$250,000 in the 2016 DC Study to \$1,000,000 in the 2021 DC Study. All other baseball diamonds saw a unit cost increase of between 15% to 16% from the 2016 DC Study. Can the 300% increase be substantiated?

Response: Upon further review, the West Park baseball diamonds have been updated by the Town recognizing the variations in the field relative to high quality diamonds at the ROC. Therefore, the replacement cost of the fields has been adjusted to \$500,000

per field based on average cost per field approach. These changes have resulted in a net decrease to the calculated rates. The changes are summarized in Table 1 at the end of this letter.

13. The replacement value for splash pads at Constable Garrett Styles, ROC, and Whipper Watson Park have increased by 180% since the 2016 DC Study, increasing from \$125,000 to \$350,000 in the 2021 DC Study – can a rationale for the cost increase be provided?

Response: *The replacement cost of splashpads reflects the cost to construct similar splashpads under current market values which also includes the related infrastructure to support the splash pad. It is also important to note that the replacement value of the splashpads identified is consistent with costs observed in other communities to construct similar-type amenities. Therefore, the value identified is deemed reasonable for the purposes of the DC Study.*

Area-Specific Charges

14. The costs for the “Queensway North Urbanization” project has increased from \$1.75 million in the 2016 DC Study to \$5.145 million in the 2021 DC Study – what is the basis for the cost increase?

Response: *The Queensway North currently has a paved rural section. Based on the Keswick Secondary Plan, the road is classified as a minor arterial and therefore the Town has identified that it should be built to that standard. The road would therefore be urbanized with a 9.7 m paved width, and include both curb and gutters as well as a multi-use path on both sides. The cost estimate is based on projects of similar nature that were analyzed by the Town. The cost estimate in the 2016 DC study did not consider upgrading the road to a minor arterial and therefore did not consider these additional urbanization factors required for increased traffic volumes, which increased the cost of the works.*

15. The Queensway North Urbanization project in the 2016 DC Study was assigned a BTE of approximately 85% (\$1,500,000 out of a gross cost of \$1,750,000), whereas the BTE for the project in the 2021 DC Study is 50% - what is the rationale for the substantial decrease in BTE share?

Response: *As noted in the response to question 14, the Queensway North Urbanization includes construction of a fully urbanized minor arterial road, with gutters, curbs and adjacent multi-use path. The updated scope of the road is being undertaken in*

response to growing demand from growth in the North Keswick Area and adjacent developments to the road as well as to meet the requirements of the Keswick Secondary Plan to accommodate increased traffic flow.

The 2016 DC study only reflected basic reconstruction and expansion of the existing road, and did not include the requirements of the Keswick Secondary Plan. Therefore, a higher BTE share was considered at the time the 2016 DC study was developed. Therefore, it has been determined that a BTE share of 50% more appropriately reflects the nature and scope of the project today.

16. The capital project list for the Keswick Service area includes “sidewalks and streetlights” – the Town’s local service guidelines state that “the vast majority of future road improvements…represent local services and will be provided through subdivision and other development agreements.”, with the local service guidelines also stating that external works are also developer responsibility:

Local External Works Related to Subdivision

Works to be located on roads or lands outside the boundary of the subdivision, but required as a result of the development, will be constructed and funded entirely from the development that creates the need for the work.

The only type of road work that would appear to be eligible for inclusion in the DC, according to the local service guidelines, are “completed works where funding is to be recovered”.

Response: *In addition to local service infrastructure funded through development agreements, there is additional sidewalk and lighting infrastructure that is not directly associated to any specific development and will require the Town to facilitate works to complete the “links” between the developments. These additional sidewalks and streetlights are not the full responsibility of one developer but rather provide connectivity to the rest of the system based on the Town’s Active Trail and Transportation Masterplan. With this said, the projects identified in the program do not relate to the recovery of works which have been previously completed nor are they included for in any development agreement to be emplaced by the developer. They are included for recovery through development charges and are expected to be undertaken by the Town when the developments come online in the area.*

General Comments/Questions

17. We are unable to locate DC reserve fund statements from the town for the year 2016-2019, can these documents be made available for review?

Response: *DC reserve fund statements are attached for 2016-2019 for your convenience and included in this response memo.*

18. Compared to the 2016 DC Study, the residential growth projections to the year 2036 (the end-year for forecasts in the 2016 DC Study) are similar (only a 0.6 to 0.8% difference), but the employment forecast has declined significantly, decreasing by nearly 25% for the year 2036 compared to the Town's 2016 DC Study. Can a rationale be provided for the significantly slower employment growth used as the basis for the calculations in the 2021 DC Study?

Figure 6 Comparison of Population, Household and Employment Forecasts, Town of Georgina 2016 and 2021 DC Studies

	2016 DC Study	2021 DC Study	% Change
	<i>Persons</i>		
Population (2036)	63,354	62,836	-0.8%
	<i>Households</i>		
Households (2036)	24,000	23,850	-0.6%
	<i>Jobs</i>		
Employment (2036)	19,670	14,849	-24.5%

Source: Hemson Consulting, Town of Georgina, 2021 Development Charges Background Study and 2016 Development Charges Background Study

Response: *Recent employment growth trends have indicated that employment growth has not increased at the same pace as residential growth in the Town which can be attributed to slower uptake in the development of the Keswick Business Park. The Town expects employment to increase over the short-medium term planning period but at a more modest pace.*

Also, the differential in employment identified in 2036 is largely a result of the 2021 Study figure referenced excludes work at home employment. Once work at home employment is considered this reduces the variance between the 2016 and 2021 study.

19. The 2021 DC Study assumes that the decline in population within existing households will moderate, from a decline of 0.08 PPU per unit in the 2016 DC Study (over the 10-year planning period) to a decline of 0.05 PPU per unit in the 2021 DC Study (also over a 10-year planning period). Can the rationale for the slowed decline in population in existing units be provided?

Figure 7

Change in Household Size, Existing Housing Units, Town of Georgina, 2016 and 2021 DC Study

	2016 DC Study (2016-2025)	2021 DC Study (2021-2030)
<i>Persons</i>		
Net Population Growth	5,977	7,848
Population in New Units	7,225	8,729
Decline in Existing Population	(1,248)	(881)
<i>Households</i>		
Existing Households	16,663	17,812
<i>Persons per Household</i>		
Decline in Existing Population per Unit	(0.075)	(0.049)

Source: Henson Consulting, Town of Georgina, 2021 Development Charges Background Study and 2016 Development Charges Background Study

Response: *In general, the PPU's are continuing to decline over the planning period which is consistent with the overall objectives of increasing intensification while balancing other factors impacting the market today. Also, the decline in PPU's is generally consistent when comparing the 2021-2030 planning periods between the two studies. It is expected that the Town's planning policy objectives will continue to be reviewed and updated with the ongoing Regional and Town Official Plan process in the future.*

SUMMARY OF CHANGES TO CALCULATED DEVELOPMENT CHARGES

Upon review of the questions and comments presented, some modification to the development charges rates is warranted. The table below summarizes those changes to the calculation which represent a decrease to the calculated residential rates as identified in the DC Background Study released on March 19th 2021:

Table 1: Summary of Revised DC Calculation

Town-Wide Charge	Residential Charge by Unit Type			
	Single & Semi-Detached	Rows & Other Multiples	Apartments	
			≥650 sq. ft.	<650 sq. ft.
Calculated Rate from DC Study	\$17,947	\$14,381	\$12,480	\$8,615
Revised Calculated Rate	\$17,842	\$14,296	\$12,406	\$8,565
Difference	(\$105)	(\$85)	(\$74)	(\$50)

Please note, the changes identified do not impact the non-residential development charges nor do they impact the ASDCs calculated for the Keswick, Sutton, Sutton High Street Sewer or Queensway East and West Service Area. Therefore, the calculated rates as identified in the DC Background Study released on March 19th 2021 remain for those specific service areas and non-residential development.

THE CORPORATION OF THE TOWN OF GEORGINA

REPORT NO. AD-2017-0021

FOR THE CONSIDERATION OF
COUNCIL
MAY 17, 2017**SUBJECT: STATEMENT OF DEVELOPMENT CHARGES COLLECTED FOR THE
2016 FISCAL YEAR**

1. RECOMMENDATION:

1. That Council receive Report No. AD-2017-0021 prepared by the Finance Division, Administrative Services Department dated May 17, 2017 regarding the Statement of Development Charges Collected for the 2016 Fiscal Year pursuant to the *Development Charges Act, 1997* for information purposes.

2. PURPOSE:

The purpose of this report is to provide a Statement of Development Charges collected during the 2016 fiscal year as required under the *Development Charges Act, 1997*.

3. BACKGROUND:

The *Development Charges Act, 1997* provides municipalities with the ability to levy development charges against new growth to help pay for new infrastructure services, such as roads, water and wastewater, fire services, parks, and libraries. Development charges do not pay for operating costs or for the costs of future repair and rehabilitation of infrastructure.

The *Act* requires municipalities to create separate reserve funds for each service identified by the municipality's Development Charge By-law. The municipal treasurer is required to provide an annual statement of development charge reserves to the municipal council and the Ministry of Municipal Affairs and Housing.

The statement should include:

- The opening and closing balances of each development charge reserve fund
- The amount of money borrowed from the fund
- Outstanding credits
- Interest accrued

- For each project that is financed, in whole or in part, by development charges, the amount of money from each reserve fund that is spent on the project, and the amount and source of any other money that is spent on the project.

4. ANALYSIS:

Attachment #1 entitled Summary of Development Charges identifies those Development Charges collected for Town, Region, and Education purposes.

Attachment #2 entitled Development Charge Reserve Funds lists the Town of Georgina Development Charges broken down by service category for which each of the components were levied for the year ended December 31, 2016.

5. RELATIONSHIP TO STRATEGIC PLAN:

GOAL 3: “Engage Our Community & Build Partnerships” – COMMUNICATION, ENGAGEMENT, COLLABORATION & PARTNERSHIPS

This report is a legislative requirement and promotes transparency.

6. FINANCIAL AND BUDGETARY IMPACT:

This report is for information purposes only and there are no associated financial or budgetary impacts.

7. PUBLIC CONSULTATION AND NOTICE:

No public consultation and notice requirements are applicable as this report is administrative in nature and for information purposes only.

8. CONCLUSION:

This report provides information to Council regarding its Development Charge Reserve Funds and related activities for the 2016 fiscal year.

Prepared by:



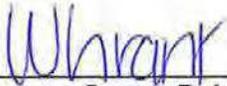
Darlene Carson-Hildebrand, AMCT
Manager of Finance & Deputy Treasurer

Recommended by:



Rebecca Mathewson, CPA, CGA
Director of Administrative Services &
Treasurer

Approved by:



Winanne Grant, B.A., AMCT, CEMC
Chief Administrative Officer

Attachment #1: Summary of Development Charges
Attachment #2: Development Charge Reserve Funds

**Summary of Development Charges
For the Period January 1, 2016 to December 31, 2016**

	Town of Georgina	Region of York	York School Boards	Total Levies
Balance of Reserve Funds on Hand - January 1, 2016	<u>5,024,904</u>	<u>0</u>	<u>0</u>	<u>5,024,904</u>
Development Charges rec'd in 2016	1,374,355	1,159,451	1,393,277	3,927,083
-Residential	12,556	827,213	15,037	854,806
-Non-Residential	<u>39,924</u>	<u>0</u>	<u>0</u>	<u>39,924</u>
Interest earned on Reserve Fund				
Sub-total	<u>1,426,835</u>	<u>1,986,664</u>	<u>1,408,314</u>	<u>4,821,813</u>
Transfers to Region of York		1,986,664		1,986,664
York School Board Fund			1,408,314	1,408,314
Town of Georgina-Capital Fund				
- Library Master Plan	5,900			
- Fiscal Impact Study	17,554			
- the Link Construction	52,840			
- DC Background Study	<u>41,346</u>			
	117,640			117,640
Sub-total	<u>117,640</u>	<u>1,986,664</u>	<u>1,408,314</u>	<u>3,512,618</u>
Balance of Reserve Funds on Hand - December 31, 2016	<u>6,334,099</u>	<u>0</u>	<u>0</u>	<u>6,334,099</u>

TOWN OF GEORGINA
Development Charge Reserve Funds

Component	Opening Balance	Interest Earned	Development Charge Receipts	Transfers To Capital Fund	Transfer Description	Closing Balance
General Services:						
Roads and Related	1,019,157	8,098	13,850	0	0	1,041,105
Public Works	-792,085	-6,293	19,529	0		-778,849
Administrative Studies	20,457	163	33,064	58,900	Fiscal Impact Study and DC Background Study	-5,216
Fire Services	1,071,476	8,513	105,983	0		1,185,972
Parks & Recreation	1,290,850	10,256	1,104,218	52,840	The Link	2,352,484
Library Services	766,226	6,088	45,149	5,900	Library Master Plan	811,563
Stormwater Management	0	0	502	0		502
Area Specific:						
Keswick R/W/S	1,047,898	8,326	3,393	0		1,059,617
Sutton W/S	213,783	1,698	6,052	0		221,533
High Street Sewers	387,142	3,076	55,170	0		445,388
Total	5,024,904	39,925	1,386,910	117,640		6,334,099

THE CORPORATION OF THE TOWN OF GEORGINA**REPORT NO. CS-2018-0013****FOR THE CONSIDERATION OF
COUNCIL
APRIL 11, 2018****SUBJECT: STATEMENT OF DEVELOPMENT CHARGES COLLECTED FOR THE
2017 FISCAL YEAR**

1. RECOMMENDATION:

1. That Council receive Report No. CS-2018-0013 prepared by the Corporate Services Department dated April 11, 2018 regarding the Statement of Development Charges Collected for the 2017 Fiscal Year pursuant to the *Development Charges Act, 1997* for information purposes.

2. PURPOSE:

The purpose of this report is to provide a Statement of Development Charges collected during the 2017 fiscal year as required under the *Development Charges Act, 1997*.

3. BACKGROUND:

The *Development Charges Act, 1997* provides municipalities with the ability to levy development charges against new growth to help pay for new infrastructure services, such as roads, water and wastewater, fire services, parks, and libraries. Development charges do not pay for operating costs or for the costs of future repair and rehabilitation of infrastructure.

The *Act* requires municipalities to create separate reserve funds for each service identified by the municipality's Development Charge By-law. The municipal treasurer is required to provide an annual statement of development charge reserves to the municipal council and the Ministry of Municipal Affairs and Housing. The statement should include:

- The opening and closing balances of each development charge reserve fund
- The amount of money borrowed from the fund
- Outstanding credits
- Interest accrued
- For each project that is financed, in whole or in part, by development charges, the amount of money from each reserve fund that is spent on the project, and the amount and source of any other money that is spent on the project.

4. ANALYSIS:

Attachment #1 entitled Summary of Development Charges identifies those Development Charges collected for Town, Region, and Education purposes. Attachment #2 entitled Development Charge Reserve Funds lists the Town of Georgina Development Charges broken down by service category for which each of the components were levied for the year ended December 31, 2017.

5. RELATIONSHIP TO STRATEGIC PLAN:

This report addresses the following Town of Georgina corporate strategic goal:

GOAL 4: "Provide Exceptional Municipal Service" – Open, accountable and responsive government.

6. FINANCIAL AND BUDGETARY IMPACT:

This report is for information purposes only and there are no associated financial or budgetary impacts.

7. CONCLUSION:

This report provides information to Council regarding its Development Charge Reserve Funds and related activities for the 2017 fiscal year.

Prepared by:



Darlene Carson-Hildebrand, AMCT
Manager of Finance & Deputy Treasurer

Recommended by:



Rob Wheeler, CPA, CA
Treasurer

Recommended by:



David Reddon
Director of Corporate Services &
Deputy CAO

Approved by:



Winanne Grant, B.A., AMCT, CEMC
Chief Administrative Officer

Attachment #1: Summary of Development Charges
Attachment #2: Development Charge Reserve Funds

**Summary of Development Charges
For the Period January 1, 2017 to December 31, 2017**

	<u>Town of Georgina</u>	<u>Region of York</u>	<u>York School Boards</u>	<u>Total Levies</u>
Balance of Reserve Funds on Hand - January 1, 2017	<u>6,334,099</u>	<u>0</u>	<u>0</u>	<u>6,334,099</u>
Development Charges rec'd in 2017	563,793	619,635	327,993	1,511,421
-Residential				
-Non-Residential	33,704	315,612	47,452	396,768
Interest earned on Reserve Fund	<u>67,979</u>	<u>0</u>	<u>0</u>	<u>67,979</u>
Sub-total	<u>665,476</u>	<u>935,247</u>	<u>375,445</u>	<u>1,976,168</u>
Transfers to Region of York		935,247		935,247
York School Board Fund			375,445	375,445
Town of Georgina-Capital Fund				
- Tandem Truck	309,754			
- the Link Construction	<u>52,840</u>			
Sub-total	<u>362,594</u>	<u>935,247</u>	<u>375,445</u>	<u>1,673,286</u>
Balance of Reserve Funds on Hand - December 31, 2017	<u>6,636,981</u>	<u>0</u>	<u>0</u>	<u>6,636,981</u>

**TOWN OF GEORGINA
Development Charge Reserve Funds**

Component	Opening Balance	Interest Earned	Development Charge Receipts	Transfers To Capital Fund	Transfer Description	Closing Balance
General Services:						
Roads and Related	1,041,105	10,997	3,424	309,754	Tandem Truck	745,772
Public Works	-778,849	-8,125	47,028	0		-739,946
Administrative Studies	-5,216	-38	8,177	0		2,923
Fire Services	1,185,971	12,658	67,971	0		1,266,600
Parks & Recreation	2,352,485	25,575	411,466	52,840	The Link	2,736,686
Library Services	811,563	8,667	51,064	0		871,294
Stormwater Management	502	8	1,496	0		2,006
Area Specific:						
Keswick R/W/S	1,059,617	11,195	4,962	0		1,075,774
Sutton W/S	221,533	2,341	1,909	0		225,783
High Street Sewers	445,388	4,701	0	0		450,089
Total	6,334,099	67,979	597,497	362,594		6,636,981

THE CORPORATION OF THE TOWN OF GEORGINA

REPORT NO. CS-2019-0005

FOR THE CONSIDERATION OF
COUNCIL

MARCH 27, 2019

**SUBJECT: STATEMENT OF DEVELOPMENT CHARGES COLLECTED FOR THE
2018 FISCAL YEAR**

1. RECOMMENDATION:

- 1. That Council receive Report No. CS-2019-0005 prepared by the Corporate Services Department dated March 27, 2019 regarding the Statement of Development Charges Collected for the 2018 Fiscal Year pursuant to the *Development Charges Act, 1997* for information purposes.**

2. PURPOSE:

The purpose of this report is to provide a Statement of Development Charges collected during the 2018 fiscal year as required under the *Development Charges Act, 1997*.

3. BACKGROUND:

The *Development Charges Act, 1997* provides municipalities with the ability to levy development charges against new growth to help pay for new infrastructure services, such as roads, water and wastewater, fire services, parks, and libraries. Development charges do not pay for operating costs or for the costs of future repair and rehabilitation of infrastructure.

The *Act* requires municipalities to create separate reserve funds for each service identified by the municipality's Development Charge By-law. The municipal treasurer is required to provide an annual statement of development charge reserves to the municipal council and the Ministry of Municipal Affairs and Housing. The statement should include:

- The opening and closing balances of each development charge reserve fund
- The amount of money borrowed from the fund
- Outstanding credits
- Interest accrued
- For each project that is financed, in whole or in part, by development charges, the amount of money from each reserve fund that is spent on the project, and the amount and source of any other money that is spent on the project.

4. ANALYSIS:

Attachment #1 - "Summary of Development Charges" identifies those Development Charges collected for Town, Region, and Education purposes. Attachment #2 – "Development Charge Reserve Funds" lists the Town of Georgina Development Charges broken down by service category for which each of the components were levied for the year ended December 31, 2018.

5. RELATIONSHIP TO STRATEGIC PLAN:

This report addresses the following Town of Georgina corporate strategic goal:

GOAL 4: "Provide Exceptional Municipal Service" – Open, accountable and responsive government.

6. FINANCIAL AND BUDGETARY IMPACT:

This report is for information purposes only and there are no associated financial or budgetary impacts.

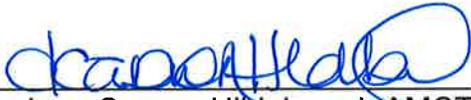
7. PUBLIC CONSULTATION AND NOTICE REQUIREMENTS:

The information presented in this report is administrative in nature so no specific public consultation or notice has been undertaken.

8. CONCLUSION:

This report provides information to Council regarding its Development Charge Reserve Funds and related activities for the 2018 fiscal year.

Prepared by:



Darlene Carson-Hildebrand, AMCT
Manager of Finance & Deputy Treasurer

Recommended by:



Rob Wheeler, CPA, CA
Director of Corporate Services &
Treasurer

Approved by:



David Reddon
(Acting) Chief Administrative Officer

Attachment #1: Summary of Development Charges
Attachment #2: Development Charge Reserve Funds

**Summary of Development Charges
For the Period January 1, 2018 to December 31, 2018**

	<u>Town of Georgina</u>	<u>Region of York</u>	<u>York School Boards</u>	<u>Total Levies</u>
Balance of Reserve Funds on Hand - January 1, 2018	6,636,981	0	0	6,636,981
Development Charges rec'd in 2018				
-Residential	381,014	871,977	224,245	1,477,236
-Non-Residential	11,322	319,349	13,374	344,045
Interest earned on Reserve Fund	117,592	0	0	117,592
Sub-total	509,928	1,191,326	237,619	1,938,873
Transfers to				
Region of York		1,191,326		1,191,326
York School Board Fund			237,619	237,619
Town of Georgina-Capital Fund				
- Tandem Truck	67,000			
- ROC diamond fence/lighting	3,523			
- the Link Construction	52,840			
- Planning fee study	27,000			
- Linda software	6,517			
	156,880			156,880
Sub-total	156,880	1,191,326	237,619	1,585,825
Balance of Reserve Funds on Hand - December 31, 2018	6,990,029	0	0	6,990,029

**TOWN OF GEORGINA
Development Charge Reserve Funds**

Component	Opening Balance	Interest Earned	Development Charge Receipts	Transfers To Capital Fund	Transfer Description	Closing Balance
General Services:						
Roads and Related	745,772	12,935	1,582	67,000	Tandem Truck	693,289
Public Works	-739,946	-12,820	21,678	0		-731,088
Administrative Studies	2,923	70	3,728	27,000	Planning Fee study	-20,279
Fire Services	1,266,600	22,284	31,462	0		1,320,346
Parks & Recreation	2,736,686	49,066	270,972	56,363	The Link/ROC diamond fence and ROC lighting	3,000,361
Library Services	871,293	15,380	32,000	6,517	Linda software	912,157
Stormwater Management	2,006	38	668	0		2,712
Area Specific:						
Keswick R/W/S	1,075,774	18,809	6,987	0		1,101,570
Sutton W/S	225,783	3,962	8,800	0		238,545
High Street Sewers	450,089	7,868	324	0		458,281
Queensway	0	0	14,135			14,135
Total	6,636,981	117,592	392,336	156,880		6,990,029

THE CORPORATION OF THE TOWN OF GEORGINA

REPORT NO. CS-2020-0002

**FOR THE CONSIDERATION OF
COUNCIL**

ON APRIL 22, 2020

(ORIGINALLY SCHEDULED FOR MARCH 25, 2020)

**SUBJECT: STATEMENT OF DEVELOPMENT CHARGES COLLECTED FOR THE
2019 FISCAL YEAR**

1. RECOMMENDATION:

- 1. That Council receive Report No. CS-2020-0002 prepared by the Corporate Services Department dated March 25, 2020 regarding the Statement of Development Charges Collected for the 2019 Fiscal Year pursuant to the *Development Charges Act, 1997* for information purposes.**

2. PURPOSE:

The purpose of this report is to provide a Statement of Development Charges collected during the 2019 fiscal year as required under the *Development Charges Act, 1997*.

3. BACKGROUND:

The *Development Charges Act, 1997* provides municipalities with the ability to levy development charges against new growth to help pay for new infrastructure services, such as roads, water and wastewater, fire services, parks, and libraries. Development charges do not pay for operating costs or for the costs of future repair and rehabilitation of infrastructure.

The *Act* requires municipalities to create separate reserve funds for each service identified by the municipality's Development Charge By-law. The municipal treasurer is required to provide an annual statement of development charge reserves to the municipal council and the Ministry of Municipal Affairs and Housing. The statement should include:

- The opening and closing balances of each development charge reserve fund
- The amount of money borrowed from the fund
- Outstanding credits
- Interest accrued
- For each project that is financed, in whole or in part, by development charges, the amount of money from each reserve fund that is spent on the project, and the amount and source of any other money that is spent on the project.

4. ANALYSIS:

Attachment #1 - "Summary of Development Charges" identifies those Development Charges collected for Town, Region, and Education purposes.

Attachment #2 - "Development Charge Reserve Funds" lists the Town of Georgina Development Charges broken down by service category for which each of the components were levied for the year ended December 31, 2019.

5. RELATIONSHIP TO STRATEGIC PLAN:

This report addresses the following Town of Georgina corporate strategic goal:

Deliver Exceptional Service – Manage our finances and assets proactively.

6. FINANCIAL AND BUDGETARY IMPACT:

This report is for information purposes only and there are no associated financial or budgetary impacts.

7. PUBLIC CONSULTATION AND NOTICE REQUIREMENTS:

The information presented in this report is administrative in nature so no specific public consultation or notice has been undertaken.

8. CONCLUSION:

This report provides information to Council regarding its Development Charge Reserve Funds and related activities for the 2019 fiscal year.

Prepared by:



Dina Havkin, CPA, CMA
Manager of Finance & Deputy Treasurer

Recommended by:



Rob Wheater, CPA, CA
Director of Corporate Services &
Treasurer

Approved by:



David Reddon
Chief Administrative Officer

Attachment #1: Summary of Development Charges
Attachment #2: Development Charge Reserve Funds

TOWN OF GEORGINA
Summary of Development Charges
For the Period January 1, 2019 to December 31, 2019

	<u>Town of Georgina</u>	<u>Region of York</u>	<u>York School Boards</u>	<u>Total Levies</u>
Balance of Reserve Funds on Hand - January 1, 2019	6,990,029	0	0	6,990,029
Development Charges rec'd in 2019	2,501,804	4,808,661	1,542,610	8,853,075
-Residential	83,206	967,230	45,514	1,095,950
-Non-Residential	158,987			158,987
Interest earned on Reserve Fund				
Sub-total	<u>2,743,997</u>	<u>5,775,891</u>	<u>1,588,124</u>	<u>10,108,011</u>
Transfers to				
Region of York		5,775,891		5,775,891
York School Board Fund			1,588,124	1,588,124
Library-Operating Fund				
- Multilingual Book Collection				(5,000)
Town of Georgina-Capital Fund				(52,840)
- The Link Construction				(50,940)
- Keswick Secondary Plan				(11,148)
- Area Specific DC				(10,918)
- DC Background Study				(7,261)
- Wymdham Park Slide				(4,372)
- ROC Sports Lightening				(3,245)
- ROC Relocate Diamond				(145,725)
Sub-total	<u>(145,725)</u>	<u>5,775,891</u>	<u>1,588,124</u>	<u>7,218,289</u>
Balance of Reserve Funds on Hand - December 31, 2019	9,588,301	0	0	9,588,301

TOWN OF GEORGINA
Development Charge Reserve Funds

Component	Opening Balance	Interest Earned	Development Charge Receipts	Transfers To Capital Fund	Transfers To Operating Fund	Transfer Description	Closing Balance
General Services:							
Roads and Related	693,289	13,041	11,042				717,372
Public Works	(731,088)	(12,003)	147,578				(595,513)
Administrative Studies	(20,279)	(158)	26,455	(61,858)		- Keswick Secondary Plan - DC Background Study	(55,841)
Fire Services	1,320,346	26,968	217,011				1,564,325
Parks & Recreation	3,000,361	75,951	1,835,276	(67,718)		- The Link Construction - Wymdham Park Slide - ROC Lightening - ROC Diamond Relocation	4,843,869
Library Services	912,157	19,371	216,782		(5,000)	- Multilingual Collection	1,143,310
Stormwater Management	2,712	100	4,471				7,283
Area Specific:							
Keswick R/W/S	1,101,570	21,635	80,605				1,203,810
Sutton W/S	238,545	5,277	45,791				289,613
High Street Sewers	458,281	8,542	0				466,823
Queensway	14,135	263	0	(11,148)		- Area Specific DC	3,250
Total	6,990,029	158,987	2,585,010	(140,725)	(5,000)		9,588,301