

VERSION FOR PUBLIC CONSULTATION

PREPARED BY HEMSON FOR TOWN OF GEORGINA

DEVELOPMENT CHARGES BACKGROUND STUDY

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1000 - 30 St. Patrick Street, Toronto ON M5T 3A3
416 593 5090 | hemson@hemson.com | www.hemson.com

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EXECUTIVE SUMMARY

A. PURPOSE OF 2021 DEVELOPMENT CHARGES (DC) BACKGROUND STUDY

1. Legislative Context

The Town of Georgina 2021 Development Charges (DC) Background Study is presented as part of the process to lead to the approval of a new DC by-law in compliance with the Development Charges Act, 1997 (DCA). The study is prepared in accordance with the DCA and associated Regulation, including the amendments that came into force on January 1, 2016, June 6, 2019, January 1, 2020 and September 17, 2020.

2. Key Steps in Determining Future Development-Related Projects

In accordance with the *DCA* and associated regulation, several key steps are required to calculate development charges. This includes preparing a development forecast, establishing historical service levels, determining the increase in need for services arising from development and appropriate shares of costs, and attribution to development types (i.e. residential and non-residential).

3. DC Eligible and Ineligible Costs

Development charges are intended to pay for the initial round of capital costs needed to service new development over an identified planning period. This is based on the overarching principle that “growth pays for growth”. However, the *DCA* and associated regulation includes several statutory adjustments that prevent these costs from fully being recovered by growth. Such adjustments include, but are not limited to: ineligible costs, including operating and maintenance costs; ineligible services; deductions for costs that exceed historical service level caps; and statutory exemptions for specific uses (i.e. industrial expansions).

4. The Development-Related Capital Program is Subject to Change

It is recommended that Council adopt the development-related capital program developed for the purposes of the 2021 DC Background Study. However, it is recognized that the DC Background Study is a point-in-time analysis and there may be changes to project timing, scope and costs through the Town’s normal annual budget process. The following

summarizes the findings of the Town of Georgina 2021 Development Charges Background Study.

B. DEVELOPMENT FORECAST

The table below provides a summary of the anticipated residential and non-residential growth over the 2021-2030 planning period and over the longer period to 2041. The Town-wide development forecast is further discussed in Appendix A.

TABLE 1
TOWN OF GEORGINA
SUMMARY OF RESIDENTIAL AND NON-RESIDENTIAL
TOWN-WIDE DEVELOPMENT FORECAST

Town-wide Development Forecast	2020 Estimate	General Services Planning Period 2021 - 2030		Long-Term Planning Period 2021 - 2041	
		Growth	Total at 2030	Growth	Total at 2041
Residential					
Total Occupied Dwellings	17,565	3,168	20,733	8,879	26,444
Population					
Census	47,427	7,848	55,275	20,749	68,176
<i>Population In New Dwellings</i>		8,729		24,347	
Non-Residential					
Total Employment for DCs	8,095	3,045	11,140	9,994	18,089
Non-Residential Building Space (sq.m.)		205,240		731,299	

C. CALCULATED TOWN-WIDE DEVELOPMENT CHARGES

- A municipal-wide cost approach is used to calculate development charges for the eligible services. Uniform residential and non-residential charges are levied throughout the Town of Georgina.
- The calculated residential municipal-wide charges are recommended to vary by unit type, reflecting the difference in occupancy patterns expected in various unit types and associated differences in demand placed on municipal services.

Calculated Residential Development Charges for Town-Wide Services

Service	Residential Charge By Unit Type ⁽¹⁾			
	Single & Semi-Detached	Rows & Other Multiples	Apartments	
			≥650 sq.ft.	<650 sq.ft.
Library Services	\$1,294	\$1,037	\$900	\$621
Fire And Rescue Services	\$1,407	\$1,127	\$978	\$675
Parks And Recreation	\$14,149	\$11,338	\$9,839	\$6,793
Services Related To A Highway: Road Operations	\$546	\$437	\$379	\$262
Development-Related Studies	\$411	\$330	\$286	\$197
Total General Services	\$17,807	\$14,269	\$12,382	\$8,548
Services Related To A Highway: Town-Wide Roads And Related	\$115	\$92	\$80	\$55
Town-Wide Stormwater Management	\$25	\$20	\$18	\$12
TOTAL TOWN-WIDE CHARGE BY UNIT TYPE	\$17,947	\$14,381	\$12,480	\$8,615

- The Town-wide charges would be levied on all development within the Town, regardless of location. Non-Residential development charges for similar services have been calculated in the same way.

Calculated Non-Residential Development Charges for Town-Wide Services

Service	Non-Residential Charge (\$/sq.m)
Library Services	\$0.00
Fire And Rescue Services	\$7.11
Parks And Recreation	\$0.00
Services Related To A Highway: Road Operations	\$2.76
Development-Related Studies	\$2.09
Total General Services	\$11.96
Services Related To A Highway: Town-Wide Roads And Related	\$0.52
Town-Wide Stormwater Management	\$0.11
TOTAL TOWN-WIDE CHARGE PER SQ.M	\$12.59

D. CALCULATED AREA-SPECIFIC DEVELOPMENT CHARGES

- An area-specific cost approach is used to calculate development charges for various services which have more localized benefits. Area-specific development charges are levied in addition to the Town-wide charges and vary by location of development. There are three service areas included in the calculation.
- The following table summarizes the calculated area-specific development charges:

Calculated Area-Specific Development Charges

Service	Residential Charge by Unit Type				Non-Residential Charge (\$/sq.m)
	Single & Semi-Detached	Rows & Other Multiples	Apartments		
			≥650 sq.ft.	<650 sq.ft.	
Keswick Service Area	\$1,544	\$1,237	\$1,074	\$741	\$7.01
Sutton Service Area	\$710	\$569	\$494	\$341	\$3.21
Sutton High Street Sewer	\$2,816	\$2,256	\$1,958	\$1,352	N/A
Queenway East and West	\$ 3,749	\$ 3,004	\$ 2,607	\$ 1,800	\$31.03

E. ASSET MANAGEMENT PLAN

A key function of the Asset Management Plan is to demonstrate that all assets proposed to be funded under the development charges by-law are financially sustainable over their full life cycle.

By 2041, the Town will need to fund an additional \$1.67 in order to properly fund the full life-cycle costs of the new assets supported under this Development Charges By-law.

F. LONG-TERM CAPITAL AND OPERATING COSTS

An overview of the long-term capital and operating costs for the capital facilities and infrastructure to be included in the DC by-law is provided in the study. This examination is required as one of the provisions of the *DCA*. Additional details on the long-term capital and operating impact analysis is found in Appendix H. By 2030 the Town's net operating costs

are estimated to increase by about \$13.15 million per annum if all infrastructure identified in this study is emplaced.

G. MODIFICATIONS TO THE TOWN'S DEVELOPMENT CHARGES BY-LAW ARE PROPOSED

The Town is proposing to modify the current development charges by-law as part of the study process. The proposed draft by-law will be available at a minimum two weeks prior to the Public Meeting in accordance with the *DCA*. The by-law is under separate cover.

H. TWO APPROACHES USED TO CALCULATED DEVELOPMENT CHARGES

- Development charge rates have been established under the parameters and limitations of the *DCA*. The study provides the rationale and basis for the calculated rates.
- A Town-wide average cost approach is used to calculate development charges for the general services of library, fire, parks and recreation, Services Related to a Highway: road operations, and development-related studies as well as for the Town-wide components of the engineered services of roads and stormwater management. This approach results in uniform charges levied throughout Georgina.
- In addition, area-specific development charges are calculated for the recovery of certain engineered services – roadworks, water and sewer – that are required in specific service areas. The area-specific approach more closely aligns costs and benefits for services with benefits that are more localized and can be identified.

Area-Specific Development Forecast	Long-Term Planning Period 2021-2041 Growth
Residential	
Population Growth in New Dwellings	
<i>Sutton</i>	5,148
<i>Keswick</i>	16,139
<i>Sutton High Street Sewer</i>	2,101
<i>Queensway East and West (Keswick)</i>	2,907
Non-Residential	
Total Employment	
<i>Sutton</i>	630
<i>Keswick</i>	9,049
<i>Sutton High Street Sewer</i>	-
<i>Queensway East and West (Keswick)</i>	225
Non-Residential Building Space (sq.m.)	
<i>Sutton</i>	46,118
<i>Keswick</i>	662,122
<i>Sutton High Street Sewer</i>	-
<i>Queensway East and West (Keswick)</i>	9,000

I. FUNDING ENVELOPE BASED ON “NET” GROWTH

- In accordance with the *DCA*, development charges have been calculated at a level no higher than the average service level provided in the Town over the ten-year period immediately preceding the preparation of the Background Study, on a service by service basis for general services.
- The service levels are expressed as a dollar value per capita or a dollar value per capita plus employment of infrastructure value. This service level expression is a construct to meet the requirements of s. 5(1) of the *DCA* and does not directly reflect the utilization of infrastructure or the way in which a municipality plans for services.

- The maximum permissible funding envelopes in the study are based on “net” population and employment growth.

J. THE TOWN HAS AN EXTENSIVE DEVELOPMENT-RELATED CAPITAL FORECAST FOR THE PROVISION OF ELIGIBLE SERVICES

Town General Services

- Town staff, in collaboration with Hemson Consulting, have compiled a development-related capital forecast setting out projects that are required to service anticipated development in Georgina between 2021 and 2030.
- The gross cost of the Town’s development-related capital forecast for general services amounts to \$95.17 million and provides for a wide range of infrastructure expansions. Of the \$95.17 million, approximately \$49.11 million has been identified as eligible for recovery through development charges over the 2021-2030 planning period.
- The statutory 10 percent reduction for development-related net capital costs for general services has been removed (as per recent changes to the legislation), therefore, no reduction has been made to the capital costs for general services.
- A share of the capital program, \$11.30 million, will require funding from non-development charge sources and reflects the share of capital projects that replace existing infrastructure and otherwise benefit existing development.
- A share of the capital forecast for general services is for portions of projects that relate to development in the post-2030 period and may be considered for recovery in future development charges studies or by way of other means such as community benefit charges (if applicable). In total, about \$25.68 million is considered to be the share of costs which exceed the maximum allowable funding envelope of provide a post-2030 benefit.
- Available DC reserve funds in the amount of \$9.07 have been identified to fund development-related infrastructure projects.
- The following is a summary of the general services development-related capital program:

General Services (2021-2030)		
Service	Gross Cost (\$000)	DC Eligible Cost (\$000)
Library Services	\$4,906.2	\$3,317.0
Fire and Emergency Services	\$29,321.1	\$5,112.5
Parks and Recreation	\$54,419.3	\$37,153.0
Road Operations	\$4,656.0	\$2,076.9
Development-Related Studies	\$1,862.9	\$1,453.3
Total General Services	\$95,165.5	\$49,112.7

- Details of the capital program for each service are provided in Appendix B.

Town-Wide Engineered Service

- In the Town of Georgina, the municipal-wide engineered services development-related capital program is related to the delivery of roads and related infrastructure and stormwater management. The longer-term capital program for these services, extending from 2021 to 2041, totals \$2.05 million.
- Of the \$2.05 million in the municipal-wide engineered services capital program, about \$1.60 of the total program is to be recovered from development charges over the planning period.
- No replacement shares that benefit the existing community have been identified as all projects included in the Town-wide engineered services capital programs are related entirely to development.
- Similarly, no shares of capital costs have been attributed to development beyond 2041.
- A portion of the capital program provides service to development that has already occurred in the Town and for which development charges have been collected. Current development charges reserve fund balances for the engineered services total \$454,000. This amount will be used to fund a portion of the capital program.
- The following is a summary of the development-related capital forecast for all municipal-wide engineered services:

Town-Wide Engineered Services (2021-2041)		
Service	Gross Cost (\$000)	DC Eligible Cost (\$000)
Roads and Related	\$1,750.0	\$1,307.8
Stormwater Management	\$300.0	\$288.2
Total Town-wide Engineered Services	\$2,050.0	\$1,596.0

- Appendix C provides the calculation details for the Town-wide engineered services.

Area-Specific Engineered Services

- Additional costs associated with the distribution of roads, water and sewer are calculated on an area-specific basis in the Town.
- Three servicing areas have been identified within this Development Charges Study and reflect the areas of the Town that will benefit from particular engineered infrastructure works. Area specific development charges are calculated for the Keswick, Sutton, and Sutton High Street Sewer service areas, over and above the Town-wide charge. Also included in this study is the area-specific rates for the Queensway East and West Service Area in Keswick.
- The infrastructure included in the capital programs is intended to service population and employment growth in the Town to 2041. The gross cost of the area-specific projects totals \$36.24 million. Please note the development in the Queensway East and West service area may be built out earlier than 2041.
- Of the \$36.24 million gross cost, about \$20.10 million is to be recovered from area-specific development charges over the planning period to 2041. Of this amount, \$12.89 million relates to Keswick, \$1.36 million relates to development in Sutton, \$1.96 million will service the Sutton High Street Sewer area and \$3.89 million relates to the Queensway East and West service area in Keswick.
- Non-DC funding for replacement portions of the capital forecast and for portions of the capital projects that benefit existing development total \$9.54 million. These shares will require funding from other sources.
- A portion of the capital program provides service to development that has already occurred in the Town and for which development charges have been collected. Available

DC reserve funds total \$2.03 million. This amount will be used to fund a portion of the capital program.

- The following is a summary of the development-related capital forecast for all area-specific services:

Area-Specific Services (2021-2041)		
Service Area	Gross Cost (\$000)	DC Eligible Cost (\$000)
Keswick	\$20,000.5	\$12,893.1
Sutton	\$3,715.9	\$1,359.1
Sutton High Street Sewer	\$2,430.0	\$1,958.7
Queensway East and West	\$10,092.2	\$3,887.6
Total Area-Specific Services	\$36,238.6	\$20,098.5

- Details on the calculation of the area-specific development charges are included in Appendices D to F.

K. NEWLY CALCULATED DCS COMPARED WITH CURRENT RATES

- The fully calculated Town-wide residential charge for a single or semi-detached unit in Georgina is \$17,947, which represents an increase of \$6,041 from the Town’s current charge of \$11,906.
- The total calculated residential development charges applicable in the Keswick Service Area (excl. Queensway East and West Area) represent an increase of \$7,330 from the current charge of \$12,161 to the calculated \$19,491 per single detached unit.
- The calculated charge of \$23,240 applicable in the Queensway East and West Service Area (within Keswick) represents an increase of \$7,706 per single detached unit over the current charge of \$15,534.
- The total calculated residential DCs for Sutton of \$18,657 per single detached unit represents an increase of \$6,393 from the current charge of \$12,264 per unit.

- The calculated charge of \$21,473 applicable in the Sutton High Street Sewer Area represents an increase of \$7,894 per single detached unit over the current charge of \$13,579.
- The calculated non-residential development charge of \$12.59 per square metre represents an increase of \$3.33 over the Town's current municipal-wide development charge of \$9.26 per square metre.
- The calculated non-residential development charges in Keswick increase by \$9.05 per square metre and by \$4.83 per square metre in Sutton and by \$11.80 in the Queensway East and West Service Area (in Georgina).

L. A PORTION OF DEVELOPMENT-RELATED COSTS REQUIRE FUNDING FROM NON-DEVELOPMENT CHARGE SOURCES

- Non-development charge funding of \$11.30 million will be required to support the development-related capital program.
- It is estimated that net operating costs will increase by about \$13.15 million by the year 2030 as the facilities and infrastructure included in the capital forecast are operated and maintained. The net operational impacts to major projects will typically be supported by internal business plans which will be brought forward for council consideration.

1. INTRODUCTION

The Town of Georgina Development Charges Background Study is presented as part of a process to lead the approval of a new development charge by-law in compliance with the *Development Charges Act, 1997* (DCA).

A. LEGISLATIVE CONTEXT

This study is prepared in accordance with the *DCA* and associated Regulations, including recent legislative amendments. During the study process, multiple legislative changes have occurred. In 2019, the province announced changes to the *DCA* and the *Planning Act* through two key pieces of legislation Bill 108: *More Homes, More Choice Act* and Bill 138: *Plan to Build Ontario Together Act, 2019*. Prior to the end of the consultation process, Canada was impacted by the COVID-19 global pandemic. In response, the province of Ontario introduced legislation to enact the state of emergency and as part of that in July 2020, Bill 197 *COVID-19 Economic Recovery Act, 2020*. Bill 197 reversed many of the initiatives put forward through Bill 108 and 138.

On September 17, 2020, the Province enacted Bill 197 including the following changes:

- Removal of the statutory 10 per cent reduction on “soft” services
- A list of eligible services as listed in subsection 2 (4) of the *DCA*
- Ability to create service classes in subsection 7 (3) of the *DCA*
- Changes related to Community Benefits Charges (not included as part of this DC Study process)
- Others.

Other changes to the *DCA* that came into force on January 1, 2020 as they relate to the “DC Freeze” (Section 26.2 of the *DCA*) and the “DC Deferrals” (Section 26.1 of the *DCA*) are not impacted by the recent legislation introduced through the *COVID-19 Economic Recovery Act, 2020*.

B. PURPOSE OF THE STUDY

The *Development Charges Act, 1997* (*DCA*) and its associated *Ontario Regulation 82/98* (*O. Reg. 82/98*) allow municipalities in Ontario to recover development-related capital costs from new development. The Town of Georgina Development Charges (DC) Background

Study is presented as part of a process to lead to the approval of a new development charges by-law in compliance with the legislation.

The anticipated residential and non-residential development in the Town of Georgina between 2021 and 2041 will increase demand on all municipal services. The Town wishes to continue implementing DCs to fund growth-related capital projects so that development continues to be serviced in a fiscally responsible manner.

The *DCA* and *O. Reg. 82/98* require that a development charges background study be prepared in which DCs are determined with reference to:

- A forecast of the amount, type and location of development anticipated in the Town;
- The average level of service provided by the Town over the ten-year period immediately preceding the preparation of the background study;
- A review of capital works in progress and anticipated future capital projects, including an analysis of gross expenditures, funding sources, and net expenditures incurred or to be incurred by the Town or its local boards to provide for the expected development, including determination of the development and non-development-related components of the capital projects;
- An examination of long-term capital and operating costs for the capital infrastructure required for each service to which the development charges by-law relates; and
- An asset management plan to deal with all assets whose capital costs are proposed to be funded under the DC By-law, demonstrating that all assets included in the capital program are financially sustainable over their full life cycle.

The study presents the results of the review to determine the net capital costs attributable to new development that is forecast to occur in the Town of Georgina between 2021 and 2041. These development-related net capital costs are apportioned to various types of development (residential; non-residential) in a manner that reflects the increase in the need for each service.

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.

The remainder of the study sets out the information and analysis upon which the proposed development charges are based.

Section II designates the services for which development charges are proposed and the areas within the Town to which the development charges will apply. It also provides an overview of the methodology that has been used in the Background Study.

Section III presents a summary of the forecast residential and non-residential development which is expected to occur within the Town over two planning periods: from 2021 to 2030 and a longer-term planning period from 2021 to 2041.

Section IV summarizes the historic ten-year average capital service levels that have been attained in the Town of Georgina and form the basis for the development charge calculations. The expression of the “service level” used in the Background Study is a construct developed to meet the requirements of the *DCA* and does not necessarily reflect the way in which municipalities actually plan for services.

Section V summarizes the development-related capital forecast that has been developed by various municipal departments.

Section VI summarizes the calculation of applicable development charges and the resulting calculated development charges by class and type of development.

Section VII provides a comparison of existing development charge rates in the Town with the rates calculated in the study.

Section VIII provides a high level examination of the long-term capital and operating cost impacts for each service included in the development charge calculation.

Section IX highlights the findings of an Asset Management Plan undertaken for all development-related components of capital projects included in the capital programs.

Section X provides a discussion of other issues and considerations including by-law administration.

2. TOWN-WIDE AND AREA-SPECIFIC APPROACH

Several key steps are required when calculating any development charge. However, specific circumstances arise in each municipality that must be reflected in the calculation.

Therefore, the study has been tailored specifically for the Town of Georgina. The approach to calculating the proposed development charges is focused on providing a reasonable alignment of development-related costs with the development that necessitates them. The study combines a Town-wide approach for general and municipal-wide engineered services with an area-specific approach for certain engineered services infrastructure works.

A. BOTH TOWN-WIDE AND AREA-SPECIFIC DEVELOPMENT CHARGES ARE PROPOSED

The Town provides a wide range of services to the community it serves and has an extensive inventory of facilities, land, infrastructure, vehicles and equipment. The *DCA* provides municipalities with flexibility to define services that will be included in a development charge by-law, provided that the other provisions of the *Act* and its associated regulations are met. The *DCA* also requires the by-law to designate the areas within which the DCs shall be imposed. Development charges may apply to all lands in the municipality or to other designated development areas as specified in the by-law.

5. Service Based on a Town-wide Approach

For the majority of services the Town provides, a range of capital facilities, land, equipment and infrastructure is available throughout Georgina; community centres, fire stations, arterial roads, parks and so on. As new development occurs, new facilities will need to be added so that overall service levels do not decline. A widely accepted method for sharing the development-related capital costs for such services is to apportion them over all new development anticipated in the Town.

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

- Library Services;
- Fire and Emergency Services;
- Parks and Recreation;
- Services Related to a Highway:
 - Road Operations;
 - Roads and Related;

- Development-Related Studies; and
- Stormwater Management.

These services form a reasonable basis upon which to plan and administer the development charges. The resulting development charge for these services is to be imposed against all development anywhere in the Town.

6. Area-Specific Charges Are Proposed

For some services the Town provides, the need for development-related capital to support anticipated development is more localized. For such services, an alternative technique – using an area-specific approach – is used.

The area-specific charges relate to the provision of specific road, water and sewer works in specific settlement areas of Georgina. Charges for these services are called Area-Specific Development Charges (ASDC) and are consistent with the Town's existing development charge system for such works.

The service areas recommended in this study are as follows:

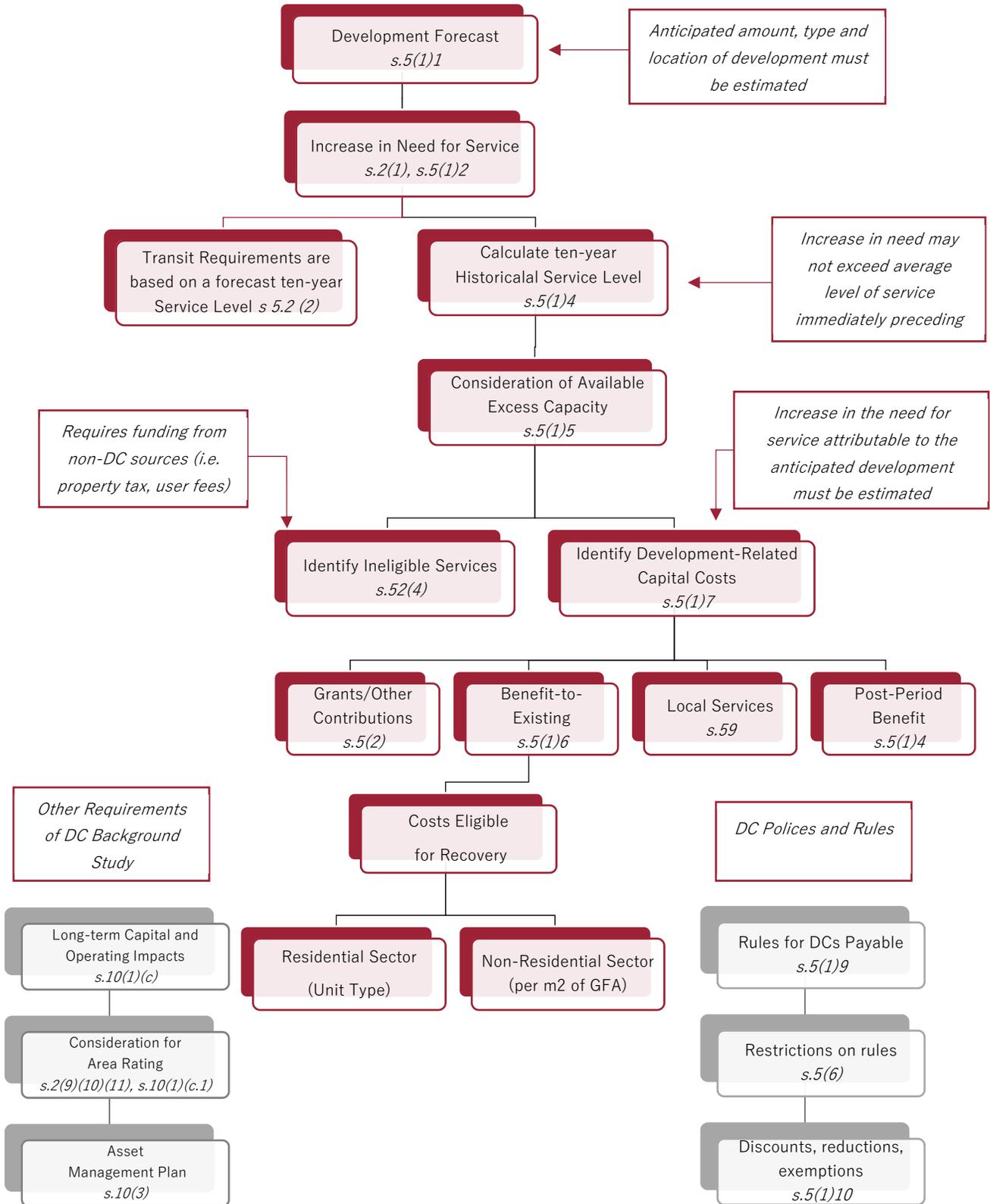
- Keswick
- Sutton
- Sutton High Street Sewer
- Queensway East and West Service Area (in Keswick)

It is noted that development occurring within these service areas would be subject to both the Town-wide charge as well as the area-specific charges.

B. KEY STEPS IN DETERMINING DEVELOPMENT CHARGES

Several key steps are required in calculating development charges for future development-related projects. These are summarized below and illustrated in Figure 1.

Figure 1: Statutory Requirements of Development Charge Calculation and Study Process



1. Development Forecast

The first step in the methodology requires a development forecast to be prepared for the ten-year study period, 2021–2030, for general services and to 2041 for engineered services. The forecast of the future residential and non-residential development used in this study is based on estimates of development occurring within the Town’s approved development areas.

For the residential portion of the forecast, both net (or Census) population growth and population growth in new units is estimated. The use of net population growth is one approach to determining the increased need for servicing, infrastructure and facilities arising from development.

When calculating the development charge however, the development-related net capital costs are spread over the total additional population that occupy new housing units. This population in new units represents the population from which development charges will be collected.

The non-residential portion of the forecast estimates the Gross Floor Area (GFA) of building space to be developed over the ten-year period, 2021 to 2030, and to 2041. The forecast of GFA is based on the employment forecast for the Town. Factors for floor space per worker are used to convert the employment forecast into gross floor area for the purposes of the development charges study.

2. Service Categories and Historical Service Levels

The *DCA* provides that the increase in the need for service attributable to anticipated development:

... must not include an increase that would result in the level of service exceeding the average level of that service provided in the municipality over the ten-year period immediately preceding the preparation of the background study...(s. 5. (1) 4.)

Historical ten-year average service levels thus form a ceiling, or limit, on the share of a development-related capital program that can be funded from development charges. A review of the Town’s capital service levels for buildings, land, vehicles and so on, has therefore been prepared as a reference for the calculation, so that the portion of future capital projects that may be included in the development charge can be determined. The historical service levels used in this study have been calculated based on the period 2011 to

2020. This method of expressing “service levels” is a construct developed to satisfy the requirements of the *DCA* but does not necessarily reflect the way that municipalities plan for services.

3. Development-Related Capital Forecast and Analysis of Net Capital Costs to be Included in the Development Charges

A development-related capital forecast has been prepared by the Town’s departments as part of the current study and reflect Council’s expressed intent of how to meet the increased servicing needs arising from development. The forecast identifies development-related projects and their gross and net costs, after allowing for capital grants, subsidies or other contributions as required by the *Act* (*DCA*, s. 5. (2)). The capital forecast provides another cornerstone upon which development charges are based. The *DCA* requires that the increase in the need for service attributable to the anticipated development may include an increase:

... only if the council of the municipality has indicated that it intends to ensure that such an increase in need will be met. (s. 5. (1) 3.)

In conjunction with *DCA*, s. 5. (1) 4. referenced above, these sections have the effect of requiring that the development charge be calculated on the lesser of the historical ten-year average service levels or the service levels embodied in future plans of the Town. The development-related capital forecast prepared for this study ensures that development charges are only imposed to help pay for projects that have been or are intended to be purchased or built in order to accommodate future development. It is not sufficient in the calculation of development charges merely to have had the service in the past. There must also be a demonstrated commitment to continue to emplace facilities or infrastructure in the future. In this regard, *Ontario Regulation 82/98*, s. 3 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.

For some projects in the development-related capital forecast, a portion of the project may confer benefits to existing residents. As required by the *DCA*, s. 5. (1) 6., these portions of projects and their associated net costs are the funding responsibility of the Town from non-

development charge sources. The amount of municipal funding for such non-development shares of projects is also identified as part of the preparation of the development-related capital forecast.

There is also a requirement in the *DCA* to reduce the applicable development charge by the amount of any “uncommitted excess capacity” that is available for a service. Adjustments are made in the analysis to meet this requirement of the *DCA*.

4. Attribution of Types of Development

The next step in the determination of development charges is the allocation of the development-related net capital costs between the residential and non-residential sectors. This is done using apportionments for different services in accordance with the demands placed and the benefits derived.

Where reasonable data exist, the apportionment is based on the expected demand for, and use of, the service by sector (e.g. shares of population in new units and employment).

Finally, the residential component of the Town-wide development charge is applied to different housing types on the basis of average occupancy factors. The non-residential component is applied on the basis of gross building space in square metres.

5. Final Adjustment

The final determination of the development charge results from adjustments made to development-related net capital costs for each service and sector resulting from the application of any unallocated reserve fund balances. A cash flow analysis is also undertaken for general services to account for the timing of projects and receipt of development charges. Interest earnings or borrowing costs are therefore accounted for in the calculation as allowed under the *DCA*.

3. DEVELOPMENT FORECAST

This section provides the basis for the development forecasts used in calculating the development charges, as well as a summary of the forecast results. A more detailed summary of the forecasts, including tables illustrating historical trends and forecast results is provided in Appendix A.

A. RESIDENTIAL FORECAST

Development charges are levied on residential development as a charge per new unit. Therefore, for the residential forecast, a projection of both the net population growth as well as the population in new units is required.

- The net population growth determines the need for additional facilities and provides the foundation for the development-related capital program.
- When calculating the development charge, however, the development-related net capital costs are spread over the total additional population that occupy new housing units. This population in new units represents the population from which development charges will be collected.

Table 1 provides a summary of the residential forecast over the ten-year planning period, from 2021 to 2030. As noted in Section II, for development charge calculation purposes, the ten-year planning period is applicable to all non-engineering services. The longer-term development forecast to 2041 has been utilized in the calculation of certain Town-wide and area-specific development charges, which is shown on Table 2.

The Town's Census population is expected to increase by about 7,850 people over the next ten years, reaching approximately 55,275 by 2030. About 3,170 additional dwelling units are forecast to be built between 2021 and 2030 and the population residing in these units is expected to increase by 8,730.

Between 2021 and 2041, the Town of Georgina is forecast grow by 20,750 people, reaching a population in 2041 of about 68,200. The Town anticipates adding an additional 8,880 residential dwelling units with an associated population growth of almost 24,350.

Of the total Town-wide population growth in new units between 2021 and 2041, it is anticipated that 13 per cent will occur in Sutton, 66 per cent in Keswick and 9 per cent in the Sutton High Street Sewer service areas.

B. NON-RESIDENTIAL FORECAST

Development charges are levied on non-residential development as a charge per square metre of GFA.

The non-residential forecast projects an increase of approximately 3,050 employees to 2030, which will be accommodated in 205,240 square metres of new non-residential building space. To 2041, the Town anticipates adding 731,300 square metres of building space, which will be occupied by approximately 9,995 new employees.

Tables 1 and 2 also provide a summary of the non-residential development forecasts used in this analysis.

TABLE 1

**TOWN OF GEORGINA
SUMMARY OF RESIDENTIAL AND NON-RESIDENTIAL
TOWN-WIDE DEVELOPMENT FORECAST**

Town-wide Development Forecast	2020 Estimate	General Services Planning Period 2021 - 2030		Long-Term Planning Period 2021 - 2041	
		Growth	Total at 2030	Growth	Total at 2041
Residential					
Total Occupied Dwellings	17,565	3,168	20,733	8,879	26,444
Population					
Census	47,427	7,848	55,275	20,749	68,176
<i>Population In New Dwellings</i>		<i>8,729</i>		<i>24,347</i>	
Non-Residential					
Total Employment for DCs	8,095	3,045	11,140	9,994	18,089
Non-Residential Building Space (sq.m.)		205,240		731,299	

TABLE 2

TOWN OF GEORGINA
 SUMMARY OF RESIDENTIAL AND NON-RESIDENTIAL
 AREA SPECIFIC DEVELOPMENT FORECAST

Area-Specific Development Forecast	Long-Term Planning Period 2021- 2041 Growth
<p>Residential</p> <p>Population Growth in New Dwellings</p> <p><i>Sutton</i> 5,148</p> <p><i>Keswick</i> 16,139</p> <p><i>Sutton High Street Sewer</i> 2,101</p> <p><i>Queensway East and West (Keswick)</i> 2,907</p> <p>Non-Residential</p> <p>Total Employment</p> <p><i>Sutton</i> 630</p> <p><i>Keswick</i> 9,049</p> <p><i>Sutton High Street Sewer</i> -</p> <p><i>Queensway East and West (Keswick)</i> 225</p> <p>Non-Residential Building Space (sq.m.)</p> <p><i>Sutton</i> 46,118</p> <p><i>Keswick</i> 662,122</p> <p><i>Sutton High Street Sewer</i> -</p> <p><i>Queensway East and West (Keswick)</i> 9,000</p>	

4. SUMMARY OF HISTORICAL CAPITAL SERVICE LEVELS

The DCA and Ontario Regulation 82/98 require that development charges be set at a level no higher than the average level of service provided in the municipality over the ten-year period immediately preceding the preparation of the Background Study, on a service by service basis.

For non-engineered services (library, parks and recreation, etc.) the legislative requirement is met by documenting historical service levels for the preceding ten years, in this case, for the period from 2011 to 2020. Typically, service levels for non-engineered services are measured as a ratio of inputs per capita, or per population plus employment.

O. Reg. 82/98 requires that when determining historical service levels, both quantity and quality of service be taken into consideration. In most cases, the service levels are initially established in quantitative terms. For example, service levels for buildings are presented in terms of square feet per capita. The qualitative aspect is introduced by the consideration of the monetary value of the facility or service. In the case of buildings, for example, the cost would be shown in terms of dollars per square foot to replace or construct a facility of the same quality. This approach helps to ensure that the development-related capital facilities that are to be charged to new development reflect not only the quantity (number and size) but also the quality (value or replacement cost) of service provided historically by the Town. Both the quantitative and qualitative aspects of service levels used in the present analysis are based on information provided by municipal staff, based on historical records and experience with costs to acquire or construct similar facilities, equipment and infrastructure today.

The service levels are expressed as a dollar value per capita or a dollar value per capita plus employment of infrastructure value. This service level expression is a construction to meet the requirement of Section 5(1) of the DCA and does not necessarily directly reflect the utilization of infrastructure or the way municipalities plan for services.

Table 3 summarizes service levels for all applicable services included in the development charge calculation. Appendix B provides the detailed historical inventory data upon which the calculation of service levels for the general services is based.

TABLE 3

TOWN OF GEORGINA
SUMMARY OF AVERAGE HISTORIC SERVICE LEVELS 2011 - 2020

Service	2011 - 2020 Service Level Indicator
1.0 LIBRARY SERVICES Buildings Land Collection Materials Furniture And Equipment	\$422.65 per capita \$263.75 per capita \$21.61 per capita \$90.37 per capita \$46.92 per capita
2.0 FIRE AND RESCUE SERVICES Buildings Land Furniture & Equipment Vehicles	\$469.34 per population & employment \$179.78 per population & employment \$27.51 per population & employment \$61.03 per population & employment \$201.02 per population & employment
3.0 PARKS AND RECREATION Indoor Recreation Parkland Development Park Amenities Park Buildings & Equipment	\$4,734.04 per capita \$2,747.72 per capita \$1,283.37 per capita \$545.28 per capita \$157.67 per capita
4.0 SERVICES RELATED TO A HIGHWAY: ROAD OPERATIONS Buildings Land Furniture And Equipment Fleet & Related Equipment	\$190.65 per population & employment \$83.55 per population & employment \$29.78 per population & employment \$8.66 per population & employment \$68.66 per population & employment
5.0 SERVICES RELATED TO A HIGHWAY: TOWN-WIDE ROADS & RELATED Roads Bridges & Culverts Sidewalks	\$14,799.23 per population & employment \$14,149.38 per population & employment \$288.51 per population & employment \$361.34 per population & employment

5. THE DEVELOPMENT-RELATED CAPITAL FORECAST

The *DCA* requires the Council of a municipality to express its intent to provide future capital facilities at the level reflected by the capital program incorporated in the development charges calculation and recovered through the proposed rates. As noted in Section II, *Ontario Regulation 82/98*, s. 3 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.

A. A DEVELOPMENT-RELATED CAPITAL FORECAST IS PROVIDED FOR COUNCIL'S APPROVAL

Based on the development forecasts summarized in Section III and detailed in Appendix A, municipal staff, in collaboration with the consultants have created a development-related capital forecast setting out those projects that are required to service anticipated development. For all Town-wide general services, the capital plan covers the ten-year period from 2021 to 2030. As permitted by the *DCA*, s. 5 (1) 4., the development charges for municipal-wide and area-specific engineered services is based on ultimate development.

One of the recommendations contained in this Background Study is for Council to adopt the capital forecast created for the purposes of the development charges calculation. It is assumed that future capital budgets and forecasts will continue to bring forward the development-related projects contained herein, that are consistent with the development occurring in Georgina. It is acknowledged that changes to the forecast presented herein may occur through the Town's normal capital budget process.

B. THE DEVELOPMENT-RELATED CAPITAL FORECAST FOR GENERAL SERVICES

A summary of the development-related capital forecast for general services is presented in Table 4.

The table provides a total for all general services analysed over the ten-year planning period. Further details on the capital plans for each individual service category are available in Appendix B.

The development-related capital forecast for general services estimates a total gross cost of \$95.17 million. No shares of the program are anticipated from other sources, therefore, the net municipal cost of the capital program remains at \$95.17 million.

Of the \$95.17 million ten-year net municipal capital costs for general services, \$54.42 million (57 per cent) is related to the Parks and Recreation capital program. The program includes the construction of a new recreation facility the Multi-Use Recreation Centre (MURC), as well as a provision for additional development related parkland and park amenities projects throughout the ten-year planning period.

The Fire and Emergency Services capital program represents about 31 per cent (\$29.32 million) of the total forecast and provides for the construction of new fire halls, associated vehicle and equipment acquisitions, as well as bunker gear for 20 additional firefighters.

The next largest part of the general services forecast is the Library Services capital program. The program totals \$4.91 million, or 5 per cent, and provides for the construction of new library space in the Town, which is planned to be located in the new MURC. Also included in the forecast are additional collection materials to service the population of Georgina as it grows.

The capital program associated with Road Operations amounts to \$4.66 million, or 5 per cent, and includes a growth-related provision for new maintenance building and fleet associated with roads, as well as the recovery of a negative DC reserve fund balance.

The remainder of the capital forecast totals \$1.86 million and accounts for almost 2 per cent of the total program for general services. The Development-Related Studies program includes various development-related studies, including zoning by-law updates, long range financial plan, official plan update and review, planning and development studies, and two future development charges studies.

It is not implied that all of these costs are to be recovered from new development by way of development charges (see Section VI for the method and determination of net capital costs attributable to development). Portions of this capital forecast may relate to providing servicing for development, which has occurred prior to 2021 (for which development charge reserve fund balances exist), for replacement of existing capital facilities or for development

anticipated to occur beyond the 2021–2030 planning period for which this can be recovered from DCs or other growth-related mechanisms (such as Community Benefit Charges).

TABLE 4
TOWN OF GEORGINA
SUMMARY OF DEVELOPMENT-RELATED CAPITAL PROGRAM
FOR GENERAL SERVICES 2021 - 2030
(in \$000)

Service	Gross Cost	Grants/ Subsidies	Municipal Cost
1.0 LIBRARY SERVICES	\$4,906.2	\$0.0	\$4,906.2
1.1 Buildings, Land & Materials	\$4,906.2	\$0.0	\$4,906.2
2.0 FIRE AND RESCUE SERVICES	\$29,321.1	\$0.0	\$29,321.1
2.1 Additional Fire Hall Space and Training	\$27,710.1	\$0.0	\$27,710.1
2.2 New Vehicles & Equipment	\$1,521.0	\$0.0	\$1,521.0
2.3 Development-Related Equipment	\$90.0	\$0.0	\$90.0
3.0 PARKS AND RECREATION	\$54,419.3	\$0.0	\$54,419.3
3.1 Indoor Recreation: Multi-Use Recreation Centre	\$38,103.0	\$0.0	\$38,103.0
3.2 Parks and Park Buildings	\$14,990.3	\$0.0	\$14,990.3
3.3 Vehicles and Equipment	\$1,326.0	\$0.0	\$1,326.0
4.0 SERVICES RELATED TO A HIGHWAY: ROAD OPERATIONS	\$4,656.0	\$0.0	\$4,656.0
4.1 Recovery of Negative DC Reserve Fund Balance	\$456.0	\$0.0	\$456.0
4.2 Operations Buildings, Land, Equipment	\$3,000.0	\$0.0	\$3,000.0
4.3 Roads and Related Fleet	\$1,200.0	\$0.0	\$1,200.0
5.0 DEVELOPMENT-RELATED STUDIES	\$1,862.9	\$0.0	\$1,862.9
5.1 Development-Related Studies - Planning	\$1,337.9	\$0.0	\$1,337.9
5.2 Development-Related Studies - Other	\$525.0	\$0.0	\$525.0
TOTAL - GENERAL SERVICES	\$95,165.5	\$0.0	\$95,165.5

C. THE DEVELOPMENT-RELATED CAPITAL FORECAST FOR TOWN-WIDE ENGINEERED SERVICES

Table 5 provides the development-related capital recoveries for the Town-wide engineered services of roads and related and stormwater management. The Town-wide capital program totals \$2.05 million and provides servicing for anticipated development over the longer-term planning period from 2021 to 2041. Further details on the capital plans for each individual service category are available in Appendix C.

No grants, subsidies or alternative funding sources have been identified for the capital projects and, as such, the remaining net cost of \$2.05 million is the cost to be paid by the Town. About 85 per cent, or \$1.75 million of the net capital program is associated with development-related roads and related projects. The Town-wide capital program includes a general provision for development-related works to the town-wide road network which the specific projects will be informed by the transportation master plan also included for in the planning period.

The remainder of the capital forecast includes \$300,000, or 15 per cent for the Town-wide stormwater management capital program. The forecast includes a stormwater management study to identify future servicing requirements.

TABLE 5
TOWN OF GEORGINA
SUMMARY OF DEVELOPMENT-RELATED CAPITAL PROGRAM
FOR TOWN-WIDE ENGINEERED SERVICES 2021 - 2041
(in \$000)

Service	Gross Cost	Grants / Subsidies	Net Municipal Cost
TOWN-WIDE CAPITAL PROGRAMS			
1.0 TOWN-WIDE ROADS AND RELATED	\$1,750.0	\$0.0	\$1,750.0
1.1 Town-Wide Roads	\$1,750.0	\$0.0	\$1,750.0
2.0 TOWN-WIDE STORMWATER MANAGEMENT	\$300.0	\$0.0	\$300.0
2.1 Town-Wide Stormwater Management	\$300.0	\$0.0	\$300.0
Total Town-Wide Engineered Services Capital Program	\$2,050.0	\$0.0	\$2,050.0

D. THE DEVELOPMENT-RELATED CAPITAL FORECAST FOR AREA-SPECIFIC SERVICES

Table 6 provides the area-specific development-related capital recoveries for roads, water and sewer works in the Keswick, Sutton, Sutton High Street Sewer, and Queensway East and West Services Areas. The capital program totals \$36.24 million and provides servicing for anticipated development over the longer-term planning period from 2021 to 2041. Further details on the capital plans for each individual service category in the servicing areas are available in Appendices D to G.

The development-related capital program for the Keswick Service Area totals \$20.00 million, or 55 per cent of the total program. The program includes the construction of a new road segment on Dovedale Drive, urbanization of the Queensway North, as well as various trunk sewers and trunk mains throughout the service area.

The development-related capital program for the Queensway East Service Area totals \$10.09 million, or 28 per cent of the total program. The program includes the construction of a new pump station and linear infrastructure required to support the development of this area.

The Sutton High Street Sewer capital program provides development-related sewer works and totals \$2.43 million, or 7 per cent.

The remainder of the area-specific capital program relates to roads and water servicing projects in the Sutton service area. The program totals \$3.72 million, 10 per cent, and includes a road main and sidewalk project along Black River Road, sewers along Lorne Street and Dalton Road, and other various linear works and vehicles and engineering studies.

TABLE 6

TOWN OF GEORGINA
SUMMARY OF DEVELOPMENT-RELATED CAPITAL PROGRAM
FOR AREA-SPECIFIC ENGINEERED SERVICES 2021 - 2041
(in \$000)

Service	Gross Cost	Grants / Subsidies / Other Cont.*	Net Municipal Cost
1.0 KESWICK SERVICE AREA	\$20,000.5	\$1,579.2	\$18,421.3
1.1 Keswick Service Area - Roads	\$7,697.9	\$0.0	\$7,697.9
1.2 Keswick Service Area - Sidewalks and Streetlights	\$4,911.6	\$995.4	\$3,916.2
1.3 Keswick Service Area - Water	\$6,039.6	\$583.8	\$5,455.8
1.4 Keswick Service Area - Sewer	\$627.3	\$0.0	\$627.3
1.5 Water and Wastewater Vehicles	\$276.6	\$0.0	\$276.6
1.6 Engineering Studies	\$447.4	\$0.0	\$447.4
2.0 SUTTON SERVICE AREA	\$3,715.9	\$0.0	\$3,715.9
2.1 Engineered Services	\$3,549.9	\$0.0	\$3,549.9
2.1.2 Water and Wastewater Vehicles (Allocated)	\$63.4	\$0.0	\$63.4
2.1.3 Engineering Studies (Allocated)	\$102.6	\$0.0	\$102.6
3.0 SUTTON HIGH STREET SEWER SERVICE AREA	\$2,430.0	\$0.0	\$2,430.0
3.1 Engineered Services	\$2,430.0	\$0.0	\$2,430.0
4.0 QUEENSWAY EAST AND WEST SERVICE AREA	\$10,092.2	\$2,989.9	\$7,102.3
4.1 Queensway East/West Development Watermain Infrastructure	\$2,989.9	\$2,989.9	\$0.0
4.2 Queensway East/West Development Pump Station	\$5,576.4	\$0.0	\$5,576.4
4.3 Connell BPS	\$1,455.0	\$0.0	\$1,455.0
4.4 Studies	\$70.9	\$0.0	\$70.9
Total Area-Specific Engineered Services Capital Program	\$36,238.6	\$4,569.1	\$31,669.5

**For the purposes of this table the local service contribution are show as other contributions*

6. PROPOSED DEVELOPMENT CHARGES ARE CALCULATED IN ACCORDANCE WITH THE DCA

This section summarizes the calculation of development charges for each service category and the resulting total charges by sector. For all municipal services, the calculation of the “unadjusted” per capita (residential) and per square metre (non-residential) charges is reviewed. Adjustments to these amounts resulting from a cash flow analysis that takes interest earnings and borrowing costs into account are also discussed (where applicable).

For residential development, the adjusted total per capita amount is converted to a variable charge by housing unit type using various unit occupancy factors. For non-residential development, the charges are based on gross floor area of building space.

It is noted that the calculation of the Town-wide development charges does not include any provision for exemptions required under the DCA, such as the exemption from the payment of DCs for industrial buildings. Such legislated exemptions, or other exemptions that Council may choose to provide, will result in loss of DC revenue for the affected types of development. However, any such revenue loss may not be made up by offsetting increases in other portions of the calculated charge.

A. TOWN-WIDE AND AREA-SPECIFIC DEVELOPMENT CHARGES CALCULATION

A summary of the “unadjusted” residential and non-residential development charges is presented in Tables 7, 8 and 9 for Town-wide general and engineered services and area-specific services, respectively. Further details of the calculations for each individual service category are available in Appendices B to G.

1. General Services

A summary of the “unadjusted” residential and non-residential development charges for the Town-wide general services is presented in Table 7.

The net capital forecast for the general services totals \$95.17 million and incorporates those projects identified to be related to the development anticipated in the next ten years. However, not all of the capital costs are to be recovered from new development by way of

DCs. As shown on Table 7, \$11.30 million relates to replacement of existing capital facilities or for shares of projects that provide benefit to the existing community. These portions of capital costs will have to be funded from non-development charge revenue sources, largely property taxes for this group of services.

An additional share of \$9.07 million has been identified as available development charges reserve funds and represents the revenue collected from previous DCs. This portion has been netted out of the chargeable capital costs. A share of \$25.68 million, or 27 per cent of the forecast is attributable to development beyond 2030 or relates to shares of the program that exceeds the maximum allowable funding envelope. This development-related share has been removed from the calculation and may therefore be recovered under future development charge studies or other development-related mechanisms (such as community benefit charges if applicable).

The total costs eligible for recovery through development charges for general services is \$49.11 million. This amount is allocated between the residential and non-residential sectors to derive the unadjusted development charges. Library and Parks and Recreation are deemed to benefit residential development only, while the remaining services are allocated between both sectors based on shares of population in new units and employment growth over the next ten years. The allocation to the residential sector for these services is calculated at 74 per cent and 26 per cent to the non-residential sector.

Approximately \$46.87 million of the general services development charges eligible capital program is deemed to benefit residential development. When this amount is divided by the ten-year growth in population in new dwelling units (8.729), an unadjusted charge of \$5,368.97 per capita results. The non-residential share totals \$2.25 million, which yields an unadjusted charge of \$10.95 per square metre when divided by the ten-year increase in non-residential building space (205,240 square metres).

TABLE 7

TOWN OF GEORGINA
 SUMMARY OF UNADJUSTED RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
 10-YEAR CAPITAL PROGRAM FOR GENERAL SERVICES

10 Year Growth in Population in New Units	8,729
10 Year Growth in Square Metres	205,240

Service	Development-Related Capital Program (2021 - 2030)					Residential Share		Non-Residential Share	
	Net Municipal Cost	Replacement & Benefit to Existing	Available DC Reserves	Post-2030 Benefit	Total DC Eligible Costs for Recovery	%	(\$000)	%	(\$000)
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)				
1.0 LIBRARY SERVICES	\$4,906.2	\$0.0	\$1,368.0	\$221.3	\$3,317.0	100%	\$3,317.0	0%	\$0.0
Unadjusted Development Charge Per Capita							\$380.00		
Unadjusted Development Charge Per Sq.M									\$0.00
2.0 FIRE AND RESCUE SERVICES	\$29,321.1	\$10,889.9	\$1,790.1	\$11,528.6	\$5,112.5	74%	\$3,783.3	26%	\$1,329.3
Unadjusted Development Charge Per Capita							\$433.42		
Unadjusted Development Charge Per Sq.M									\$6.48
3.0 PARKS AND RECREATION	\$54,419.3	\$0.0	\$5,912.1	\$11,354.2	\$37,153.0	100%	\$37,153.0	0%	\$0.0
Unadjusted Development Charge Per Capita							\$4,256.27		
Unadjusted Development Charge Per Sq.M									\$0.00
4.0 SERVICES RELATED TO A HIGHWAY: ROAD OPERATIONS	\$4,656.0	\$0.0	\$0.0	\$2,579.1	\$2,076.9	74%	\$1,536.9	26%	\$540.0
Unadjusted Development Charge Per Capita							\$176.07		
Unadjusted Development Charge Per Sq.M									\$2.63
5.0 DEVELOPMENT-RELATED STUDIES	\$1,862.9	\$409.5	\$0.0	\$0.0	\$1,453.3	74%	\$1,075.5	26%	\$377.9
Unadjusted Development Charge Per Capita							\$123.21		
Unadjusted Development Charge Per Sq.M									\$1.84
TOTAL 10 YEAR GENERAL SERVICES	\$95,165.5	\$11,299.4	\$9,070.1	\$25,683.2	\$49,112.7		\$46,865.6		\$2,247.1
Unadjusted Development Charge Per Capita							\$5,368.97		
Unadjusted Development Charge Per Sq.M									\$10.95



2. Town-Wide Engineered Services

Table 8 displays the calculation of the development charge rates for the Town-wide engineered services of roads and related infrastructure, water and stormwater management. The development-related Town-wide engineering infrastructure will be used to service development within the Town to 2041.

Of the total net municipal cost of all Town-wide engineered services development-related projects, \$2.05 million, not all are to be recovered from new development by way of development charges. Table 8 shows that no shares of the capital program relate to replacement of existing capital works or for shares of projects that provide benefit development beyond 2041. Available reserve funds, \$454,000, have also been removed from the development charges calculation. The remaining \$1.60 million is related to development in the 2021 to 2041 planning period and has been included in the development charge calculation.

As with the general services, the capital program eligible for recovery through development charges is allocated to the residential and non-residential sectors based on future shares of population in new units and employment growth over the planning period. On this basis, the allocation to the residential and non-residential sectors is calculated at 71 per cent and 29 per cent, respectively.

As a result, \$1.13 million of the engineered services capital program is deemed to benefit residential development. When this amount is divided by the long-term growth in population in new dwelling units (24,347), a charge of \$46.54 per capita is the result.

The non-residential share totals \$462,800 and, when this amount is divided by the long-term forecast of non-residential space growth (731,299 square metres) a charge of \$0.63 per square metre results.

TABLE 8

TOWN OF GEORGINA
SUMMARY OF RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
CAPITAL PROGRAM FOR MUNICIPAL-WIDE ENGINEERED SERVICES
2021 - 2041

Long-Term Growth in Population in New Units	24,347
Long-Term Growth in Square Meters	731,299

Service Area	Development-Related Capital Program (2021 - 2041)					Residential Share		Non-Residential Share	
	Net Municipal Cost	Replacement & Benefit to Existing	Available DC Reserves	Post-Period Benefit	Total DC Eligible Costs for Recovery	%	(\$000)	%	(\$000)
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)				
1.0 SERVICES RELATED TO A HIGHWAY: TOWN-WIDE ROADS AND RELATED	\$1,750.0	\$0.0	\$442.2	\$0.0	\$1,307.8	71%	\$928.6	29%	\$379.3
2.0 TOWN-WIDE STORMWATER MANAGEMENT	\$300.0	\$0.0	\$11.8	\$0.0	\$288.2	71%	\$204.6	29%	\$83.6
Development Charge Per Capita							\$8.40		
Development Charge Per Sq.M									\$0.11
TOTAL MUNICIPAL-WIDE ENGINEERED SERVICES	\$2,050.0	\$0.0	\$454.0	\$0.0	\$1,596.0		\$1,133.2		\$462.8
Development Charge Per Capita							\$46.54		
Development Charge Per Sq.M									\$0.63



3. Area-Specific Services

A summary of the area-specific development charge capital programs for the Keswick, Sutton, and Sutton High Street Sewer Service Areas are shown on Table 9. The table shows the development-related net capital costs for area-specific services amount to \$31.67 million.

Approximately 30 per cent (or \$9.54 million) of the capital programs for all service areas account for the replacement or benefit to existing shares.

Available DC reserve funds in the amount of \$2.03 million represent the DC monies that have been collected and used to partially fund the recovery of ongoing development-related projects. These funds have been netted out of the share to be included in the calculation of development charges. No post-period benefit shares have been identified for these projects.

The share of the area-specific capital programs eligible for recovery through development charges is allocated to the residential and non-residential sectors based on future shares of population in new units and employment growth over the planning period within that service area. On this basis, the allocation to the residential and non-residential sectors in Keswick is calculated at 64 per cent and 36 per cent, respectively. The allocation in Sutton is 89 per cent residential and 11 per cent non-residential. In the Sutton High Street Sewer Service Area, 100 per cent of costs are allocated to the residential sector. The Queensway East and West Service Area (in Keswick) represents is allocated 93% residential and 7% non-residential.

As a result, \$15.03 million of the cumulative area-specific engineered services capital program is deemed to benefit residential development while \$5.07 million is deemed to benefit non-residential development. The table indicates the development charge per capita and per square metre relative to the anticipated growth in each respective service area.

TABLE 9

TOWN OF GEORGINA
SUMMARY OF RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
CAPITAL PROGRAM FOR AREA-SPECIFIC ENGINEERED SERVICES
2021 - 2041

Long-Term Growth in Population in New Units	
<i>Keswick Service Area</i>	16,139
<i>Sutton Service Area</i>	5,148
<i>Sutton High Street Service Area</i>	2,101
<i>Queensway East and West Service Area</i>	2,907
Long-Term Growth in Square Meters	
<i>Keswick Service Area</i>	662,122
<i>Sutton Service Area</i>	46,118
<i>Sutton High Street Service Area</i>	-
<i>Queensway East and West Service Area</i>	9,000

Service Area	Development-Related Capital Program (2021 - 2041)								
	Net Municipal Cost	Replacement & Benefit to Existing	Available DC Reserves	Post-Period Benefit	Total DC Eligible Costs for Recovery	Residential Share		Non-Residential Share	
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%	(\$000)	%	(\$000)
1.0 KESWICK SERVICE AREA	\$18,421.3	\$4,265.1	\$1,263.1	\$0.0	\$12,893.1	64%	\$8,251.6	36%	\$4,641.5
Development Charge Per Capita							\$511.30		
Development Charge Per Sq.M									\$7.01
2.0 SUTTON SERVICE AREA	\$3,715.9	\$2,063.5	\$293.3	\$0.0	\$1,359.1	89%	\$1,210.9	11%	\$148.3
Development Charge Per Capita							\$235.23		
Development Charge Per Sq.M									\$3.21
3.0 SUTTON HIGH STREET SEWER SERVICE AREA	\$2,430.0	\$0.0	\$471.3	\$0.0	\$1,958.7	100%	\$1,958.7	0%	\$0.0
Development Charge Per Capita							\$932.36		
Development Charge Per Sq.M									\$0.00
4.0 QUEENSWAY EAST AND WEST SERVICE AREA (1)	\$7,102.3	\$3,211.4	\$3.3	\$0.0	\$3,887.6	93%	\$3,608.3	7%	\$279.3
Development Charge Per Capita							\$1,241.25		
Development Charge Per Sq.M									\$31.03
TOTAL AREA-SPECIFIC ENGINEERED SERVICES	\$31,669.5	\$9,540.0	\$2,031.0	\$0.0	\$20,098.5		\$15,029.5		\$5,069.1

Note 1: Net municipal cost illustrated is net of local service costs for the Queensway East and West Service Area.



4. Adjusted Town-Wide Residential and Non-Residential Development Charges

Final adjustments to the “unadjusted” development charge rates are made through a cash flow analysis for the general services only. The analysis, details of which are included in the appendices, considers the borrowing cost and interest earnings associated with the timing of expenditures and development charge receipts for each service category. The Town-wide and area-specific engineered services were not subject to the cash flow analysis as the timing for certain projects is unknown. This is consistent with the Town’s current practice.

Table 10 summarizes the results of the cash flow adjustments for the Town-wide residential development charges rates. The adjusted per capita rate increases by \$527.17 from \$5,415.60 per capita to \$5,942.66 per capita after the cash flow analysis for the Town-wide residential charge.

Residential development charges are proposed to vary by dwelling unit type to reflect their different occupancy factors and resulting demand for municipal services, as shown on Table 10, the calculated charge for a single or semi-detached unit is \$17,947 per unit, \$14,381 for a row or other type of multiple unit, \$12,480 for a large apartment (650 square feet or larger), and \$8,615 for a small apartment (less than 650 square feet).

The Town-wide non-residential development charge experiences an increase after cash flow considerations of \$1.01, from \$11.58 to \$12.59 per square metre for development anywhere in the Town. These charges are displayed on Table 11.

TABLE 10

TOWN OF GEORGINA
TOWN-WIDE DEVELOPMENT CHARGES
RESIDENTIAL DEVELOPMENT CHARGES

Service	Unadjusted Charge Per Capita	Adjusted Charge After Cashflow Per Capita	Residential Charge By Unit Type ⁽¹⁾			
			Single & Semi-Detached	Rows & Other Multiples	Apartments	
					≥650 sq.ft.	<650 sq.ft.
Library Services	\$380.00	\$428.56	\$1,294	\$1,037	\$900	\$621
Fire And Rescue Services	\$433.42	\$465.74	\$1,407	\$1,127	\$978	\$675
Parks And Recreation	\$4,256.27	\$4,685.00	\$14,149	\$11,338	\$9,839	\$6,793
Services Related To A Highway: Road Operations	\$176.07	\$180.63	\$546	\$437	\$379	\$262
Development-Related Studies	\$123.21	\$136.19	\$411	\$330	\$286	\$197
Total General Services	\$5,368.95	\$5,896.12	\$17,807	\$14,269	\$12,382	\$8,548
Services Related To A Highway: Town-Wide Roads And Related	\$38.14	\$38.14	\$115	\$92	\$80	\$55
Town-Wide Stormwater Management	\$8.40	\$8.40	\$25	\$20	\$18	\$12
TOTAL TOWN-WIDE CHARGE BY UNIT TYPE	\$5,415.50	\$5,942.66	\$17,947	\$14,381	\$12,480	\$8,615
(1) Based on Persons Per Unit Of:			3.02	2.42	2.10	1.45



TABLE 11

**TOWN OF GEORGINA
TOWN-WIDE DEVELOPMENT CHARGES
NON-RESIDENTIAL DEVELOPMENT CHARGES**

Service	Non-Residential
	Adjusted Charge (\$/sq.m)
Library Services	\$0.00
Fire And Rescue Services	\$7.11
Parks And Recreation	\$0.00
Services Related To A Highway: Road Operations	\$2.76
Development-Related Studies	\$2.09
Total General Services	\$11.96
Services Related To A Highway: Town-Wide Roads And Related	\$0.52
Town-Wide Stormwater Management	\$0.11
TOTAL TOWN-WIDE CHARGE PER SQ.M	\$12.59

5. Area-Specific Charges

The calculated area specific development charges are presented in Table 12. These charges are to be levied in addition to the Town-wide development charges shown in Tables 10 and 11.

The area specific development charges in Keswick total \$1,544 per single or semi-detached unit, \$1,237 for all rows and other multiple units, \$1,074 for a large apartment and \$741 per small apartment unit. The non-residential charge applicable in Keswick is \$7.01 per square metre.

The area specific charge for a single or semi-detached unit located within Sutton is \$710 per unit, \$569 for a row or other type of multiple unit, \$494 per large apartment and \$341 for a small apartment unit. The non-residential charge applicable to development within this area is \$3.21 per square metre.

The charges for single or semi-detached unit located within Sutton High Street total \$2,816 per unit, \$2,256 for a row or other type of multiple unit, \$1,958 per large apartment and \$1,352 for a small apartment unit. No non-residential development charges have been calculated for development within this service area.

Finally, the charges applicable to development benefitting from the Queen Street East and West Service area total \$3,749 per single and semi-detached unit, \$3,004 for a row or other multiple residential unit, \$2,607 per large apartment and \$1,800 for a small apartment unit. The non-residential charge applicable to development within this area is \$31.03 per square metre.

TABLE 12

TOWN OF GEORGINA
CALCULATED DEVELOPMENT CHARGES BY UNIT TYPE & SERVICE AREA

Service	Residential Charge by Unit Type				Non-Residential Charge (\$/sq.m)
	Single & Semi-Detached	Rows & Other Multiples	Apartments		
			≥650 sq.ft.	<650 sq.ft.	
Keswick Service Area	\$1,544	\$1,237	\$1,074	\$741	\$7.01
Sutton Service Area	\$710	\$569	\$494	\$341	\$3.21
Sutton High Street Sewer	\$2,816	\$2,256	\$1,958	\$1,352	N/A
Queenway East and West	\$3,749	\$3,004	\$2,607	\$1,800	\$31.03
(1) Based on Persons Per Unit Of:	3.02	2.42	2.10	1.45	



7. COMPARISON OF CALCULATED AND CURRENT DEVELOPMENT CHARGES

Tables 13 and 14 present a comparison of the newly calculated residential and non-residential development charges with the Town's current charges as at November 9, 2020.

Table 13 shows that the calculated Town-wide residential development charge single or semi-detached unit is increasing by \$6,041 over the current charge of \$11,906 currently in force. The total calculated residential charge applied to development in Keswick (excluding Queensway East and West area) of \$19,491 per single detached unit represents a \$7,330 increase from the current combined charge of \$12,161. The residential single-detached unit charge applied to development in Keswick and within the Queensway East and West Service area is \$23,240 representing an increase of \$7,706 from the current combined charge of \$15,534.

In Sutton, the calculated charge of \$18,657 is \$6,393 more than the charge currently in force of \$12,264. The calculated charge to be levied on development benefitting from the Sutton High Street Sewer infrastructure is \$7,894 per unit greater than the current charge of \$13,579 in force.

The comparison of calculated non-residential development charges with current rates is shown on Table 14. The calculated Town-wide charge of \$12.59 per square metre is \$3.33 more than the current charge of \$9.26. The non-residential rate calculated for Keswick is \$19.60 per square metre, which is \$9.05 greater than the current rate in force of \$10.55 per square metre. The non-residential rate calculated for the Queensway East and West Service Area (in Keswick) is \$50.63 per square metre which is \$11.80 higher than the current rate in force of \$38.83 per square metre.

Similarly, the \$15.81 per square metre calculated for development in Sutton represents an increase of \$4.83 over the current charge of \$10.98 per square metre in force. There is no additional non-residential development charge for the high street services in Sutton.

TABLE 13

TOWN OF GEORGINA
 COMPARISON OF CURRENT AND CALCULATED
 RESIDENTIAL DEVELOPMENT CHARGES BY SERVICE AREA

Service	Current Residential Charge / SDU	Calculated Residential Charge / SDU	Difference in Charge	
Library Services	\$1,052	\$1,294	\$242	23%
Fire And Rescue Services	\$1,035	\$1,407	\$372	36%
Parks And Recreation	\$8,910	\$14,149	\$5,239	59%
Services Related To A Highway: Road Operations	\$713	\$546	(\$167)	-23%
Development-Related Studies	\$122	\$411	\$289	237%
Total General Services	\$11,832	\$17,807	\$5,975	50%
Services Related To A Highway: Town-Wide Roads And	\$52	\$115	\$63	121%
Town-Wide Stormwater Management	\$22	\$25	\$3	14%
TOTAL TOWN-WIDE CHARGE BY UNIT TYPE	\$11,906	\$17,947	\$6,041	51%

Keswick				
Service	Current Residential Charge / SDU	Calculated Residential Charge / SDU	Difference in Charge	
Town-Wide Charge	\$11,906	\$17,947	\$6,041	51%
Keswick Service Area	\$255	\$1,544	\$1,289	505%
TOTAL DEVELOPMENT CHARGE FOR DEVELOPMENT IN KESWICK	\$12,161	\$19,491	\$7,330	60%

Keswick - Queensway East and West				
Service	Current Residential Charge / SDU	Calculated Residential Charge / SDU	Difference in Charge	
Town-Wide Charge	\$11,906	\$17,947	\$6,041	51%
Keswick Service Area	\$255	\$1,544	\$1,289	505%
Keswick - Queensway East and West	\$3,373	\$3,749	\$376	11%
TOTAL DEVELOPMENT CHARGE IN THE QUEENSWAY EAST AND WEST AREAS	\$15,534	\$23,240	\$7,706	50%

Sutton				
Service	Current Residential Charge / SDU	Calculated Residential Charge / SDU	Difference in Charge	
Town-Wide Charge	\$11,906	\$17,947	\$6,041	51%
Sutton Service Area	\$358	\$710	\$352	98%
TOTAL DEVELOPMENT CHARGE FOR DEVELOPMENT IN SUTTON	\$12,264	\$18,657	\$6,393	52%

Sutton High Street Sewer				
Service	Current Residential Charge / SDU	Calculated Residential Charge / SDU	Difference in Charge	
Town-Wide Charge	\$11,906	\$17,947	\$6,041	51%
Sutton Service Area	\$358	\$710	\$352	98%
Sutton High Street Sewer	\$1,315	\$2,816	\$1,501	114%
TOTAL DEVELOPMENT CHARGE IN THE SUTTON HIGH STREET SEWER AREA	\$13,579	\$21,473	\$7,894	58%



TABLE 14

**TOWN OF GEORGINA
COMPARISON OF CURRENT AND CALCULATED
NON-RESIDENTIAL DEVELOPMENT CHARGES BY SERVICE AREA**

Service	Current	Calculated	Difference in Charge	
	Non-Residential Charge / SQ.M	Non-Residential Charge / SQ.M		
Library Services	\$0.00	\$0.00	\$0.00	N/A
Fire And Rescue Services	\$4.86	\$7.11	\$2.25	46%
Parks And Recreation	\$0.00	\$0.00	\$0.00	N/A
Services Related To A Highway: Road Operations	\$3.47	\$2.76	(\$0.71)	-20%
Development-Related Studies	\$0.58	\$2.09	\$1.51	260%
Total General Services	\$8.91	\$11.96	\$3.05	34%
Services Related To A Highway: Town-Wide Roads And F	\$0.23	\$0.52	\$0.29	125%
Town-Wide Stormwater Management	\$0.12	\$0.11	(\$0.01)	-5%
TOTAL TOWN-WIDE CHARGE PER SQ.M.	\$9.26	\$12.59	\$3.33	36%

Keswick				
Service	Current	Calculated	Difference in Charge	
	Non-Residential Charge / SQ.M	Non-Residential Charge / SQ.M		
Town-Wide Charge	\$9.26	\$12.59	\$3.33	36%
Keswick Service Area	\$1.29	\$7.01	\$5.72	443%
TOTAL DEVELOPMENT CHARGE FOR DEVELOPMENT IN KESWICK	\$10.55	\$19.60	\$9.05	86%

Keswick - Queensway East and West				
Service	Current	Calculated	Difference in Charge	
	Non-Residential Charge / SQ.M	Non-Residential Charge / SQ.M		
Town-Wide Charge	\$9.26	\$12.59	\$3.33	36%
Keswick Service Area	\$1.29	\$7.01	\$5.72	443%
Keswick - Queensway East and West	\$28.28	\$31.03	\$2.75	10%
TOTAL DEVELOPMENT CHARGE IN THE QUEENSWAY EAST AND WEST AREAS	\$38.83	\$50.63	\$11.80	30%

Sutton				
Service	Current	Calculated	Difference in Charge	
	Non-Residential Charge / SQ.M	Non-Residential Charge / SQ.M		
Town-Wide Charge	\$9.26	\$12.59	\$3.33	36%
Sutton Service Area	\$1.72	\$3.21	\$1.49	87%
TOTAL DEVELOPMENT CHARGE FOR DEVELOPMENT IN SUTTON	\$10.98	\$15.81	\$4.83	44%

Note: No area-specific non-residential charge calculated or currently levied for the Sutton High Street Sewer area

8. LONG-TERM CAPITAL AND OPERATING COSTS

This section provides a brief examination of the long-term capital and operating costs for the capital facilities and infrastructure to be included in the Development Charges By-law. This examination is required as one of the features of the *Development Charges Act, 1997*.

A. NET OPERATING COSTS FOR THE TOWN'S SERVICES ESTIMATED TO INCREASE OVER THE FORECAST PERIOD

Table 15 summarizes the estimated increase in net operating costs that the Town will experience for additions associated with the planned capital program. This estimate is based on a high-level analysis of operating cost impacts to the Town.

As shown in Table 15, by 2030, Georgina's net operating costs are estimated to increase by \$13.15 million. The most significant portion of this increase relates to the new fire hall space and Multi-Use Recreation Centre. Operating costs assumptions for the MURC are based on analysis developed by the Town. Of note, is that long-term capital replacement and maintenance for the MURC is included in Table 15 based on the Town's estimates and is therefore excluded from the asset management plan section.

B. LONG-TERM CAPITAL FINANCING FROM NON-DEVELOPMENT CHARGE SOURCES TOTALS \$11.30 MILLION

Table 15 also summarizes the components of the development-related capital program that will require funding from non-development charge sources as discussed in Section VI. In total \$11.30 million will need to be financed from non-development charge sources over the next ten years for shares of projects related to capital replacement and for non-development shares of projects that provide benefit to the existing community. In addition, \$25.68 million in interim financing may be required for projects related to development in the post-2030 period. It is important to note that these costs can be recovered from future development charges or other sources.

TABLE 15

TOWN OF GEORGINA
SUMMARY OF LONG TERM CAPITAL AND
OPERATING COST IMPACTS FOR TAX SUPPORTED SERVICES
(in thousands of constant dollars)

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Net Operating Impacts ⁽¹⁾										
Library Services	\$0.0	\$516.0	\$516.0	\$516.0	\$516.0	\$516.0	\$516.0	\$516.0	\$516.0	\$516.0
Fire And Rescue Services	\$7.5	\$15.0	\$22.5	\$483.2	\$4,254.2	\$4,261.7	\$6,519.2	\$6,693.4	\$6,700.9	\$6,708.4
Parks And Recreation	\$254.5	\$1,780.8	\$2,085.6	\$2,130.6	\$2,194.8	\$2,257.3	\$2,364.5	\$2,662.0	\$2,877.4	\$3,059.7
Services Related To A Highway: Road Operations	\$20.0	\$30.0	\$1,690.0	\$1,700.0	\$1,720.0	\$1,730.0	\$1,740.0	\$1,750.0	\$2,060.0	\$2,070.0
Development-Related Studies	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Services Related To A Highway: Town-Wide Roads And Related	\$61.6	\$135.3	\$210.3	\$286.5	\$364.0	\$442.6	\$527.8	\$614.3	\$702.3	\$792.0
NET OPERATING IMPACTS	\$343.7	\$2,477.1	\$4,524.4	\$5,116.3	\$9,049.0	\$9,207.6	\$11,667.4	\$12,235.7	\$12,856.6	\$13,146.2

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Total
Long-term Capital Impact ⁽¹⁾											
Total Net Cost	\$3,800.0	\$43,978.1	\$4,728.0	\$8,501.9	\$2,367.9	\$1,780.9	\$13,103.9	\$9,445.9	\$5,414.6	\$2,044.2	\$95,165.5
Net Cost From Development Charges	\$1,056.7	\$30,608.6	\$3,692.5	\$5,504.7	\$854.1	\$792.1	\$1,194.1	\$3,057.1	\$2,195.7	\$157.1	\$49,112.7
Prior Growth Share from DC Reserve Balances ⁽²⁾	\$2,484.4	\$4,702.2	\$848.3	\$950.2	\$14.2	\$14.2	\$14.2	\$14.2	\$14.2	\$14.2	\$9,070.1
Portion for Post-2030 Development ⁽³⁾	\$124.6	\$8,504.6	\$124.6	\$2,047.1	\$696.5	\$424.6	\$4,908.9	\$3,774.6	\$3,204.7	\$1,872.9	\$25,683.2
Funding From Non-DC Sources											
Replacement	\$134.3	\$162.6	\$62.6	\$0.0	\$803.1	\$550.0	\$6,986.7	\$2,600.0	\$0.0	\$0.0	\$11,299.4
FUNDING FROM NON-DC SOURCES	\$134.3	\$162.6	\$62.6	\$0.0	\$803.1	\$550.0	\$6,986.7	\$2,600.0	\$0.0	\$0.0	\$11,299.4

Notes:

(1) See Appendix H

(2) Existing development charge reserve fund balances collected from growth prior to 2021 are applied to fund initial projects in development-related capital forecast

(3) Post 2030 development-related net capital costs may be eligible for development charge funding in future DC by-laws

9. ASSET MANAGEMENT PLAN

The *Development Charges Act* was amended in late 2015 and, effective January 1st 2016, municipalities are required to complete an Asset Management Plan before passing a development charges by-law. The main purpose of the Asset Management Plan is to demonstrate that all assets proposed to be funded under the development charges by-law are financially sustainable over their full life cycle.

A. ANNUAL CAPITAL PROVISIONS WILL REACH \$1.67 MILLION BY 2041

Table 16 summarizes the annual capital provisions required to replace the capital infrastructure proposed to be funded under the development charges by-law. This estimate is based on information obtained through discussions with Town staff regarding useful life assumptions and the capital cost of acquiring and/or emplacing each asset.

Table 16 illustrates that, by 2041, the Town will need to fund an additional \$1.67 million per annum in order to properly fund the full life-cycle costs of the new assets supported under this Development Charges By-Law. The calculated life-cycle funding requirement equates to 2.72% of the Town's 2021 budgeted total own source revenues of \$61.50 million (tax levy of \$46.50 million and rate revenue of \$15.00 million).

The calculated annual funding provision should be considered within the context of the Town's projected growth; over the next ten years (to 2030) the Town is projecting an increase of about 3,170 total private dwellings units, which represents an 18 per cent increase over the existing base as well as approximately 3,050 new employees. This growth will have the effect of increasing the revenue generated from property taxes and user fees and charges that can offset the additional asset management funding requirements.

The calculated annual provisions identified are considered to be financially sustainable as it is expected that the increased capital asset management requirements can be absorbed by the tax and user base over the long-term.

TABLE 16

TOWN OF GEORGINA
SUMMARY OF CALCULATED ANNUAL PROVISIONS FOR FUTURE REPLACEMENT OF GROWTH-RELATED CAPITAL ⁽¹⁾
(in thousands of dollars)

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Library Services	\$ -	\$ 7.69	\$ 60.33	\$ 68.33	\$ 76.48	\$ 84.80	\$ 93.29	\$ 101.94	\$ 110.77	\$ 119.78
Fire Protection	\$ -	\$ 1.12	\$ 2.26	\$ 3.43	\$ 177.64	\$ 178.85	\$ 180.09	\$ 181.35	\$ 182.64	\$ 183.95
Parks and Recreation	\$ -	\$ 60.10	\$ 99.75	\$ 246.64	\$ 290.76	\$ 319.05	\$ 355.55	\$ 397.58	\$ 522.26	\$ 547.64
Operations	\$ -	\$ 11.08	\$ 56.31	\$ 70.47	\$ 70.47	\$ 130.46	\$ 130.46	\$ 130.46	\$ 130.46	\$ 130.46
Roads & Related	\$ -	\$ 48.00	\$ 62.48	\$ 62.48	\$ 62.48	\$ 215.44	\$ 215.44	\$ 215.44	\$ 215.44	\$ 215.44
Water	\$ -	\$ 174.83	\$ 174.83	\$ 174.83	\$ 174.83	\$ 180.80	\$ 180.80	\$ 180.80	\$ 180.80	\$ 180.80
Sewer	\$ -	\$ 18.84	\$ 18.84	\$ 18.84	\$ 18.84	\$ 18.84	\$ 18.84	\$ 18.84	\$ 18.84	\$ 18.84
Total Annual Provision (in \$000)	\$ -	\$ 321.7	\$ 474.8	\$ 645.0	\$ 871.5	\$ 1,128.3	\$ 1,174.5	\$ 1,226.4	\$ 1,361.2	\$ 1,396.9

	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
Library Services	\$ 128.96	\$ 128.96	\$ 128.96	\$ 128.96	\$ 128.96	\$ 128.96	\$ 128.96	\$ 128.96	\$ 128.96	\$ 128.96	\$ 128.96
Fire Protection	\$ 185.29	\$ 185.29	\$ 185.29	\$ 185.29	\$ 185.29	\$ 185.29	\$ 185.29	\$ 185.29	\$ 185.29	\$ 185.29	\$ 185.29
Parks and Recreation	\$ 562.55	\$ 562.55	\$ 562.55	\$ 562.55	\$ 562.55	\$ 562.55	\$ 562.55	\$ 562.55	\$ 562.55	\$ 562.55	\$ 562.55
Operations	\$ 130.46	\$ 130.46	\$ 130.46	\$ 130.46	\$ 130.46	\$ 130.46	\$ 130.46	\$ 130.46	\$ 130.46	\$ 130.46	\$ 130.46
Roads & Related	\$ 370.92	\$ 370.92	\$ 370.92	\$ 370.92	\$ 370.92	\$ 370.92	\$ 370.92	\$ 370.92	\$ 370.92	\$ 370.92	\$ 370.92
Water	\$ 235.88	\$ 235.88	\$ 235.88	\$ 235.88	\$ 235.88	\$ 235.88	\$ 235.88	\$ 235.88	\$ 235.88	\$ 235.88	\$ 235.88
Sewer	\$ 23.98	\$ 23.98	\$ 55.73	\$ 55.73	\$ 55.73	\$ 55.73	\$ 55.73	\$ 55.73	\$ 55.73	\$ 55.73	\$ 55.73
Total Annual Provision (in \$000)	\$ 1,638.0	\$ 1,638.0	\$ 1,669.8								

Notes:
(1) See Appendix I

10. OTHER ISSUES AND CONSIDERATIONS

A. DEVELOPMENT CHARGES ADMINISTRATION

No significant changes are recommended to the Town's current policies and practices regarding development charge administration. In this regard:

- It is recommended that practices regarding the collection of development charges and by-law administration continue to the extent possible.
- As required under the *DCA*, the Town should codify any rules regarding application of the by-law and exemptions within the development charges by-law proposed for adoption.
- It is recommended that Council adopt the development-related capital forecast included in this background study, subject to annual review through the Town's normal capital budget process.
- It is recommended that current limited exemptions, over and above those required in the *DCA*, continue to be formally adopted in the by-law.

B. LOCAL SERVICE DEFINITIONS

The following provides the definition of "local service" under the *DCA* for a number of services provided by the Town of Georgina. The purpose in establishing these definitions is to determine the eligible capital costs for inclusion in the development charges calculation for the Town. The functions or services deemed to be local in nature are not to be included in the determination of the development charge rates. The provision of local services is considered to be a direct developer responsibility under s.59 of the *DCA* and will (or may) be recovered under other agreement(s) with the landowner or developer. The issue of "local service" is being specifically considered for the following services:

- Roads
- Water Service
- Wastewater Services
- Stormwater Services
- Parkland Development

1. Roads

It is assumed that the vast majority of future road improvements which are a Town responsibility represent local services and will be provided through subdivision and other development agreements. All roads and share of roads identified as local are to be treated as a local service under the DCA and the associated costs are not to be included in the development charges calculation.

2. Water and Sanitary Sewer

It is intended that the provision of local on and off-site sewer and water services which are related to a plan of subdivision or within the area to which the plan relates, be acquired via subdivision agreements and other Planning Act requirements.

3. Stormwater Management (SWM) Facilities

It is intended that any requirements for storm water management facilities be addressed through subdivision agreements.

4. Parkland Development

For the purpose of parkland development, local services include the requirement for the owner to undertake the:

- preparation of a concept/facilities fit plan;
- preparation of a grading plan;
- supply and installation of grading, including support structures (e.g. retaining walls), storm sewers, catch basins, manholes;
- sodding;
- parking lots and pathways to rough grade;
- services to the property line, including electrical, sanitary and water;
- all fencing, where the parkland abuts other land uses;
- landscaping, including trees and shrubs on the road allowance.

Overview of Local Engineered Services

Developers are responsible for the provision of all services within and related to their plan of subdivision to the extent that they are required primarily or exclusively by the plan of subdivision and are therefore local services. This may include off-site improvements to

connecting roads to bring them to an urban collector standard and the extension of sewer and water services and storm water management works. Individual developers may be required independently to cost share with other benefitting owners. In some cases, the Town may participate in the cost sharing (e.g. where services are provided to existing unserviced development). The Town's approach to obtaining sewer, water, storm and roads servicing relating to plans of subdivision, is as follows:

Internal to Plan of Subdivision

Best efforts may be required for works internal to the subdivision where some oversizing is involved.

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.

Local External Work Related to the Subdivision, to be provided through Subdivision Agreement and/or "Best Efforts"

Where works are located on roads or lands outside of subdivisions but required as a result of two or more developments, arrangements will be made for one developer to construct the work and be refunded a portion of the cost by the other developers through the subdivision agreement process (e.g. best efforts or front-ending agreements).

Completed Works Where Funding is to be Recovered

Works which have been constructed to service developments but have not been totally funded via the previous Development Charges By-law are included in the Development Charge calculation.

APPENDIX A

DEVELOPMENT FORECAST

DEVELOPMENT FORECAST

This appendix provides the details of the development forecast that was used to prepare the 2021 Development Charges Background Study for the Town of Georgina. The forecast method and key assumptions are discussed. The results of the forecasts are presented in the following tables:

Historical Development

- Table 1 Population, Households & Employment
- Table 2 Housing Activity – Completions
- Table 3 Households by Period of Construction Showing Household Size

Forecast Development

- Table 4 Population, Household & Employment Forecast
- Table 5 Housing Growth and Population in New Housing by Unit Type
- Table 6 Employment Growth and Population in New Housing by Unit Type
- Table 7 Non-Residential Space Forecast
- Table 8 Area-Specific Growth Allocations

A. FORECAST AND KEY ASSUMPTIONS

The Development Charges Act (DCA) requires the Town to estimate “the anticipated amount, type and location of development” for which development charges may be imposed. The development forecast must cover both residential and non-residential development and be specific enough with regards to quantum, type, location and timing of development to allow the Town to prepare a reasonable development-related capital program. A ten-year development forecast, from 2021 to 2030, has been used for all eligible general services in the Town. For engineered services, a long-term forecast from 2021 to 2041 has been prepared.

The development forecast is based on estimates of development occurring within the Town’s approved development areas. This is consistent with Provincial regulations that require development charges forecasts be based on areas approved for development in a municipality’s official plan.

The forecasts used in this DC Study are consistent with the long-term population and employment targets established for the Town of Georgina contained in the Official Plan.

Although, adjustments have been made to account for the slower than anticipated growth that has occurred since the Official Plan was approved. In the DC Study forecasts, the population and employment targets are assumed to be achieved by 2041, rather than the 2031 time horizon identified in the Town's Official Plan.

Development charges for the general services of Library, Fire, Parks and Recreation, Services Related to a Highway (Operations), and Development-Related Studies, as well as Roads and Related and Stormwater Management engineered infrastructure that provide Town-wide benefits, are based on the Town-wide forecasts shown herein. Charges for engineered infrastructure that benefit specific areas within the Town are based on allocations of the Town-wide forecasts to the settlement areas of Keswick and Sutton and, within Sutton, to the area benefitting from the Sutton High Street Sewer. Also are forecasts for within Keswick, to the Queen Street East and West Service area.

i. Economic Impacts of COVID-19

On March 11, 2020, the World Health Organization declared the outbreak of the novel coronavirus disease (COVID-19) a pandemic. Shortly thereafter, the Canada-U.S. border was closed for travel and a state of emergency was declared in the Province of Ontario. Many municipalities followed suit and enacted guidelines that limited gatherings and closed city facilities including libraries, community centres, park amenities as well as municipal offices.

Although not yet totally understood, COVID-19 will result in significant economic impacts in the immediate and potentially long-term. The depth of Gross Domestic Product (GDP) contraction is the largest ever recorded and mirrors the scale of the contraction of the Great Depression, which took nearly 5 years to contract as much as what occurred over March, April and May of 2020. This is an unprecedented scale and type of recession and there is little certainty in how the recovery will unfold after COVID, just as there is no certainty as to what or when “after COVID” is.

The immediate impacts of the crisis in the Greater Golden Horseshoe (GGH) are substantial. The GGH will experience curtailed migration, while travel is limited as well as enormous financial pressure on all levels of government. Municipalities are likely to experience significant impacts as they provide most infrastructure and services required to accommodate future development.

In terms of the non-residential sector, Statistics Canada's May 2020 *Labour Force Survey* recorded an increase in nationwide unemployment from 5.6% to 13.7% between February and May, with a national loss of more than 3 million jobs. In the short term, the closure of

businesses will likely result in an increase of vacant non-residential space – although it is anticipated this space will be reoccupied over time.

The long-term impacts of the pandemic are very uncertain; however, the long-term economy outlook for the GGH region remains positive as the area will continue to be attractive to newcomers and businesses.

B. HISTORICAL DEVELOPMENT IN THE TOWN

The Town has experienced steady and sustained population and household growth over the last ten years. The growth was fuelled by the Town’s role as a gradually urbanizing community at the periphery of one of the fastest growth regions in Canada.

Historical growth and development figures presented here are based on Statistics Canada census data and housing completion information. A “Census-based” definition of population is used for the purposes of the development charges study. This definition does not include the Census net undercoverage, which is typically included in the definition of “total” population used by the Town and Region of York in their Official Plans. For development charges purposes, a ten-year historical period of 2011 to 2020 is used for calculating service levels. Since 2016 was the year of the last Census, figures from 2017 to 2020 are estimated.

Table 1 shows that annual population growth across the Town has increased at a rate of approximately 1.0% per annum over the historical period to 2020. The number of housing units in the Town increased at slightly higher rate than the population over the same period, which is the result of a decline in the average number of persons residing in dwelling units.

Employment numbers used in Table 1 are based on Statistics Canada place of work data. Place of work employment figures record where people work rather than their place of residence. The employment figures shown in this table include workers with no fixed address. However, work-at-home employment is excluded from the figures, for development charge purposes, as this type of employment does not require building floorspace for its activities. Table 1 shows that the Town’s employment grew over the last decade, from 7,467 jobs in 2010 to 8,095 jobs in 2020. The Town’s activity rate (the ratio of employment to population) has decreased slightly in recent years as a result of the rate of population growth being higher than that of employment growth.

Details on housing unit growth in the Town since 2004 are provided in Table 2. The market share of single- and semi-detached units has increased over the last 10 years, while a decrease in higher density row house and apartment built forms is in evidence.

Table 3 provides details on historical occupancy patterns in the Town. The overall average occupancy level in the Town is 2.65 persons per housing unit (PPU). Occupancy levels for recently constructed units (2006-2016) are higher than the overall average and are used in the development charges calculation since they better reflect the number of people that will be residing in new development. The average PPU of single and semi detached units built in the Town in the period 2006 to 2016 is 3.02. Average PPUs for recently constructed row housing and apartments are 2.42 and 1.04 respectively. As the sample size for newly constructed units for apartments is more limited relative to single and semi-detached new unit construction data, the total PPU of 2.00 for apartment housing is used in the calculation.

C. FORECAST METHOD AND RESULTS

This section describes the method used to establish the development forecast for the planning periods from 2021 to 2030 and 2021 to 2041.

Development charges are levied on residential development as a charge per new unit. Therefore, for the residential forecast, a projection of both the net population growth as well as the population in new housing is required.

- The net population growth determines the need for additional facilities and provides the foundation for the development-related capital program.
- When calculating the development charge, however, the development-related net capital costs are spread over the total additional population that occupies new housing units. This population in new units represents the population from which development charges will be collected.

Development charges are levied on non-residential development as a charge per unit of gross floor area (GFA). The non-residential forecast requires a projection of employment growth as well as a projection of the new floorspace associated with the employment growth in the Town.

1. Residential Forecast

The residential development forecast incorporates forecasts of population, households, and housing units by type. The population forecast is Census based. Table 4 summarizes the forecast for the Town between 2021 and 2041. The Town is forecast to grow by 20,750 persons and 8,880 households over the longer-term period.

Over the ten-year forecast period (2021-2030), about 7,850 additional people and 3,170 new households are forecast to be added in the Town. A breakdown of the housing units forecast to accommodate these households is shown in Table 5. Approximately 67 per cent of households are forecast to be accommodated in single- and semi-detached homes. This pattern of housing growth would represent somewhat higher density housing than the pattern experienced in the Town over the last ten years. Such a pattern is, however, in keeping with Town and Regional policies aimed at promoting intensification and some developments ongoing in the Town.

Population growth in the new units is estimated by applying the following PPUs to the housing unit forecast: 3.02 for single and semi-detached units; 2.42 for rows and other multiples; and 2.00 for apartments. The PPU estimates are based upon the historical time series of population growth in housing by period of construction provided in Table 3 and experience. The total population growth in new units in the Town is forecast to be about 8,730 for the period 2021 to 2030 and at 24,347 for the period 2021 to 2041.

2. Non-Residential Forecast

As with the residential forecast, the non-residential forecast covers the ten-year period from 2021 to 2030 for general services and the long-term period from 2021 to 2041 for the town-wide and area-specific engineered services. Table 4 shows that employment by place of work is forecast to grow by 3,045 jobs between 2021 and 2030, and by 9,995 jobs between 2021 and 2041.

Non-residential development charges are calculated on a per unit of gross floor area (GFA) basis. Therefore, as required by the DCA, a forecast of future non-residential building space has been developed. The GFA forecast is based on the employment forecast. Two key types of employment are distinguished in the forecast—population-related and employment land. The following factors have been used to convert the employment forecast into building space estimates:

Population-Related:	40 m ² per employee
Employment Land:	80 m ² per employee

The employment and floorspace forecasts for the Town are summarized in Tables 7 and 8. The total floorspace growth is forecast at 731,300 m² over the long-term, of which the largest component relates to development on employment land (660,805 m² or 90%), mostly in the Keswick Business Park area.

3. Area-Specific Forecasts

Table 9 summarizes the assumptions used to allocate the forecasts of population and employment and corresponding GFA for the purposes of calculating the area specific development charge rates for the Keswick, Sutton, and Sutton High Street service area. The allocations draw upon the population and employment settlement allocations prepared as part of the Town's recent Official Plan update.

Forecasts within Keswick, to the Queen Street East and West Service area are more detailed within the engineering appendix of this report.

APPENDIX A
TABLE 1

TOWN OF GEORGINA
HISTORICAL POPULATION, HOUSEHOLDS, & EMPLOYMENT

Year	Census Population	Growth	Occupied Households	Growth	Household Size (PPU)	Employment for DC Study	Growth	Activity Rate
2006	42,346	-	15,263	-	2.77	7,129	-	16.8%
2007	42,578	232	15,379	116	2.77	7,212	83	16.9%
2008	42,811	233	15,496	117	2.76	7,296	84	17.0%
2009	43,045	234	15,614	118	2.76	7,381	85	17.1%
2010	43,280	235	15,732	118	2.75	7,467	86	17.3%
2011	43,517	237	15,851	119	2.75	7,555	88	17.4%
2012	43,891	374	16,040	189	2.74	7,532	-23	17.2%
2013	44,268	377	16,232	192	2.73	7,510	-22	17.0%
2014	44,648	380	16,426	194	2.72	7,488	-22	16.8%
2015	45,031	383	16,622	196	2.71	7,466	-22	16.6%
2016	45,418	387	16,821	199	2.70	7,443	-23	16.4%
2017	46,404	986	17,186	365	2.70	7,597	154	16.4%
2018	46,765	362	17,320	134	2.70	7,757	160	16.6%
2019	46,992	227	17,404	84	2.70	7,923	166	16.9%
2020	47,427	435	17,565	161	2.70	8,095	172	17.1%
Growth 2011-2020		4,147		1,833			628	

Source: Statistics Canada, 2006, 2011 and 2016 Census; Statistics Canada, Building Permits, and Town of Georgina building permit data

Note: Figures for inter-censal years are estimated.

Note: Census population does not include an estimate of Census undercount.

Note: PPU = persons per unit

Note: Employment includes No Fixed Place of Work Employment but excludes Work at Home

APPENDIX A
TABLE 2

TOWN OF GEORGINA
HISTORICAL HOUSING COMPLETIONS

Year	CMHC Annual Housing Completions - Units				Completions - Shares By Unit Type			
	Singles & Semis	Rows	Apartments	Total	Singles & Semis	Rows	Apartments	Total
2004	239	52	0	291	82%	18%	0%	100%
2005	313	0	0	313	100%	0%	0%	100%
2006	290	0	0	290	100%	0%	0%	100%
2007	116	0	0	116	100%	0%	0%	100%
2008	189	0	0	189	100%	0%	0%	100%
2009	70	6	0	76	92%	8%	0%	100%
2010	109	25	0	134	81%	19%	0%	100%
2011	127	17	0	144	88%	12%	0%	100%
2012	133	13	0	146	91%	9%	0%	100%
2013	119	26	0	145	82%	18%	0%	100%
2014	178	31	97	306	58%	10%	32%	100%
2015	127	37	0	164	77%	23%	0%	100%
2016	335	14	0	349	96%	4%	0%	100%
2017	303	62	0	365	83%	17%	0%	100%
2018	110	24	0	134	82%	18%	0%	100%
2019	83	0	1	84	99%	0%	1%	100%
2020	155	6	0	161	96%	4%	0%	100%
Total	2,996	313	98	3,407	88%	9%	3%	100%
<i>Last 10 Years</i>	<i>167</i>	<i>23</i>	<i>10</i>	<i>200</i>	<i>84%</i>	<i>12%</i>	<i>5%</i>	<i>100%</i>
<i>Last 5 Years</i>	<i>197</i>	<i>21</i>	<i>0</i>	<i>219</i>	<i>90%</i>	<i>10%</i>	<i>0%</i>	<i>100%</i>

Source: Canada Mortgage and Housing Corporation (CMHC), Housing Market Information

APPENDIX A
TABLE 3

TOWN OF GEORGINA
HISTORICAL HOUSEHOLDS BY PERIOD OF CONSTRUCTION SHOWING HOUSEHOLD SIZE

Dwelling Unit Type	Period of Construction										Period of Construction Summaries		
	Pre 1945	1946-1960	1961-1970	1971-1980	1981-1990	1991-1995	1996-2000	2001-2005	2006-2010	2011-2016	Pre 2006	2006-2016	Total
<i>Singles and Semis</i>													
Household Population	2,955	4,675	3,810	3,940	7,780	3,300	3,495	3,915	2,810	2,630	33,870	5,440	39,310
Households	1,205	2,075	1,625	1,490	2,600	1,075	1,140	1,310	915	885	12,520	1,800	14,320
Household Size	2.45	2.25	2.34	2.64	2.99	3.07	3.07	2.99	3.07	2.97	2.71	3.02	2.75
<i>Rows</i>													
Household Population	0	25	50	140	460	80	405	535	145	255	1,695	400	2,095
Households	10	15	15	60	150	30	130	205	45	120	615	165	780
Household Size	0.00	1.67	3.33	2.33	3.07	2.67	3.12	2.61	3.22	2.13	2.76	2.42	2.69
<i>Apartments (excl. Duplexes)</i>													
Household Population	130	225	160	300	520	240	50	0	0	120	1,625	120	1,745
Households	65	115	125	185	325	155	25	15	10	105	1,010	115	1,125
Household Size	2.00	1.96	1.28	1.62	1.60	1.55	2.00	0.00	0.00	1.14	1.61	1.04	1.55
<i>Duplexes</i>													
Household Population	35	150	120	165	520	150	140	0	0	65	1,280	65	1,345
Households	25	70	60	65	185	60	50	15	10	20	530	30	560
Household Size	1.40	2.14	2.00	2.54	2.81	2.50	2.80	0.00	0.00	3.25	2.42	2.17	2.40
<i>All Units</i>													
Household Population	3,120	5,075	4,140	4,545	9,280	3,770	4,090	4,450	2,955	3,070	38,470	6,025	44,495
Households	1,305	2,275	1,825	1,800	3,260	1,320	1,345	1,545	980	1,130	14,675	2,110	16,785
Household Size	2.39	2.23	2.27	2.53	2.85	2.86	3.04	2.88	3.02	2.72	2.62	2.86	2.65

Note: Population and household figures in this table are based on National Household Survey and may differ from Census figures.

Source: Statistics Canada, 2011 National Household Survey Special Run.

APPENDIX A
TABLE 4

TOWN OF GEORGINA
POPULATION, HOUSEHOLD & EMPLOYMENT FORECAST

Year	Census Population	Growth	Occupied Households	Growth	Household Size	Employment by POW	Growth	Activity Rate
2021	48,056	629	17,812	247	2.70	8,274	179	17.2%
2022	48,796	740	18,106	294	2.70	8,490	216	17.4%
2023	49,547	752	18,406	300	2.69	8,726	236	17.6%
2024	50,311	763	18,711	305	2.69	8,982	256	17.9%
2025	51,085	775	19,021	310	2.69	9,262	280	18.1%
2026	51,871	786	19,335	314	2.68	9,567	305	18.4%
2027	52,702	831	19,676	341	2.68	9,898	331	18.8%
2028	53,546	844	20,022	346	2.67	10,267	369	19.2%
2029	54,403	857	20,374	352	2.67	10,679	412	19.6%
2030	55,275	872	20,733	359	2.67	11,140	461	20.2%
2031	56,160	885	21,098	365	2.66	11,657	517	20.8%
2032	57,437	1,276	21,622	524	2.66	12,162	505	21.2%
2033	58,742	1,305	22,159	537	2.65	12,725	563	21.7%
2034	60,076	1,334	22,709	550	2.65	13,355	630	22.2%
2035	61,441	1,364	23,273	564	2.64	14,059	704	22.9%
2036	62,836	1,396	23,850	577	2.63	14,849	790	23.6%
2037	63,870	1,034	24,347	497	2.62	15,408	559	24.1%
2038	64,920	1,050	24,855	508	2.61	16,008	600	24.7%
2039	65,988	1,068	25,374	519	2.60	16,653	645	25.2%
2040	67,073	1,085	25,903	529	2.59	17,345	692	25.9%
2041	68,176	1,103	26,444	541	2.58	18,089	744	26.5%
2021-2030		7,848		3,168			3,045	
2021-2036		15,409		6,285			6,754	
2021-2041		20,749		8,879			9,994	

Source: Hemson Consulting Ltd., 2021

Note: Employment includes No Fixed Place of Work Employment but excludes Work at Home

APPENDIX A
TABLE 5

TOWN OF GEORGINA
FORECAST OF HOUSEHOLD GROWTH AND POPULATION IN NEW HOUSEHOLDS

Year	New Households				Population in New Households *			
	Singles & Semis	Rows & Other Multiples	Apartments	Total	Singles & Semis	Rows & Other Multiples	Apartments	Total
2021	182	39	26	247	550	94	51	695
2022	202	48	45	294	611	116	89	816
2023	206	49	45	300	622	118	91	831
2024	209	49	46	305	632	120	92	844
2025	213	50	47	310	643	122	94	859
2026	216	51	48	314	652	123	95	870
2027	221	55	65	341	667	133	130	930
2028	224	56	66	346	677	135	132	944
2029	228	57	67	352	689	137	135	961
2030	233	58	69	359	702	140	137	979
2031	237	59	70	365	714	142	140	996
2032	346	78	100	524	1,044	189	200	1,433
2033	354	80	103	537	1,070	194	205	1,469
2034	363	82	105	550	1,096	198	210	1,504
2035	372	84	108	564	1,124	203	216	1,543
2036	381	86	110	577	1,149	208	221	1,578
2037	328	74	95	497	991	179	190	1360
2038	335	76	97	508	1012	183	194	1389
2039	342	77	99	519	1034	187	198	1419
2040	349	79	101	529	1054	191	202	1447
2041	357	81	103	541	1,078	195	207	1,480
2021-2030	2,134	511	523	3,168	6,445	1,238	1,046	8,729
2021-2036	4,186	980	1,119	6,285	12,642	2,372	2,238	17,252
2021-2041	5,898	1,366	1,615	8,879	17,811	3,307	3,229	24,347

Source: Hemson Consulting Ltd., 2021

* Based on PPU's: 3.02 2.42 2.00

APPENDIX A
TABLE 6

TOWN OF GEORGINA
EMPLOYMENT GROWTH BY CATEGORY

Year	Population-Related		Employment Land		Other Rural Based		Total Employment for DC Study	
	Total	Growth	Total	Growth	Total	Growth	Total	Growth
2021	6,837	118	844	64	594	-2	8,274	179
2022	6,935	98	963	119	592	-2	8,490	216
2023	7,035	100	1,100	137	591	-1	8,726	236
2024	7,136	101	1,256	156	590	-1	8,982	256
2025	7,239	103	1,434	178	589	-1	9,262	280
2026	7,342	103	1,637	203	587	-2	9,567	305
2027	7,431	89	1,881	244	586	-1	9,898	331
2028	7,521	90	2,161	280	585	-1	10,267	369
2029	7,612	91	2,483	322	584	-1	10,679	412
2030	7,704	92	2,853	370	583	-1	11,140	461
2031	7,798	94	3,278	425	581	-2	11,657	517
2032	7,869	71	3,714	436	579	-2	12,162	505
2033	7,940	71	4,207	493	578	-1	12,725	563
2034	8,012	72	4,766	559	577	-1	13,355	630
2035	8,084	72	5,399	633	576	-1	14,059	704
2036	8,157	73	6,118	719	574	-2	14,849	790
2037	8,221	64	6,614	496	573	-1	15,408	559
2038	8,285	64	7,151	537	572	-1	16,008	600
2039	8,350	65	7,732	581	571	-1	16,653	645
2040	8,415	65	8,360	628	570	-1	17,345	692
2041	8,481	66	9,040	680	568	-2	18,089	744
2021-2030		985		2,073		-13		3,045
2021-2036		1,438		5,338		-22		6,754
2021-2041		1,762		8,260		-28		9,994

Source: Hemson Consulting Ltd., 2021

APPENDIX A
TABLE 7

TOWN OF GEORGINA
EMPLOYMENT GROWTH IN NEW NON-RESIDENTIAL SPACE BY CATEGORY

Employment Density

Population Related 40.0 m² per employee
 Employment Land 80.0 m² per employee
 Rural - m² per employee

Year	Population-Related		Employment Land		Rural		Total	
	Employment Growth	Growth in New Space (m ²)	Employment Growth	Growth in New Space (m ²)	Employment Growth	Growth in New Space (m ²)	Employment Growth	Growth in New Space (m ²)
2021	118	4,704	64	5,094	-2	0	179	9,798
2022	98	3,936	119	9,546	-2	0	216	13,482
2023	100	4,000	137	10,960	-1	0	236	14,960
2024	101	4,040	156	12,480	-1	0	256	16,520
2025	103	4,120	178	14,240	-1	0	280	18,360
2026	103	4,122	203	16,263	-2	0	305	20,385
2027	89	3,558	244	19,497	-1	0	331	23,055
2028	90	3,600	280	22,400	-1	0	369	26,000
2029	91	3,640	322	25,760	-1	0	412	29,400
2030	92	3,680	370	29,600	-1	0	461	33,280
2031	94	3,762	425	34,036	-2	0	517	37,798
2032	71	2,838	436	34,844	-2	0	505	37,682
2033	71	2,840	493	39,440	-1	0	563	42,280
2034	72	2,880	559	44,720	-1	0	630	47,600
2035	72	2,880	633	50,640	-1	0	704	53,520
2036	73	2,912	719	57,484	-2	0	790	60,396
2037	64	2,568	496	39,716	-1	0	559	42,284
2038	64	2,560	537	42,960	-1	0	600	45,520
2039	65	2,600	581	46,480	-1	0	645	49,080
2040	65	2,600	628	50,240	-1	0	692	52,840
2041	66	2,652	680	54,407	-2	0	744	57,059
2021-2030	985	39,400	2,073	165,840	-13	0	3,045	205,240
2021-2036	1,438	57,512	5,338	427,004	-22	0	6,754	484,516
2021-2041	1,762	70,492	8,260	660,807	-28	0	9,994	731,299

Source: Hemson Consulting Ltd., 2021

APPENDIX A

TABLE 8

TOWN OF GEORGINA
ALLOCATION OF FORECAST GROWTH TO SERVICE AREAS

Service Area	Population in New Units	Employment	New Floorspace (GFA)
Keswick (including Business Park)	66%	91%	91%
Sutton High Street Sewer	9%	0%	0%
Sutton (Remainder)	13%	6%	6%
Remainder of Town	13%	3%	3%
Total	100%	100%	100%

Source: Hemson Consulting, based on Town of Georgina, Official Plan

Note: Shares have been maintained from the 2016 DC Study.

APPENDIX B
GENERAL SERVICES
TECHNICAL APPENDIX

GENERAL SERVICES TECHNICAL APPENDIX

This appendix provides the detailed analysis undertaken to establish the development charge rates for each of the eligible general services provided by the Town of Georgina. Five general services have been analysed as part of this Development Charges (DC) Background Study:

- Appendix B.1 Library Services
- Appendix B.2 Fire and Rescue Services
- Appendix B.3 Parks and Recreation
- Appendix B.4 Services Related to a Highway: Road Operations
- Appendix B.5 Development-Related Studies

Every sub-section, with the exception of Development-Related Studies, contains a set of three tables. The tables provide the background data and analysis undertaken to arrive at the calculated development charge rates for that particular service. An overview of the content and purpose of each of the tables is given below.

TABLE 1 HISTORICAL SERVICE LEVELS

Table 1 presents the data used to determine the ten-year historical service level. The DCA and Ontario Regulation 82/98 require that development charges be set at a level no higher than the average service level provided in a municipality over the ten-year period immediately preceding the preparation of the background study, on a service by service basis. For the purpose of this study, the historical inventory period is defined as 2011–2020.

O. Reg. 82/98 requires that, when defining and determining historical service levels, both the quantity and quality of service be taken into consideration. In most cases, the service levels are initially established in quantitative terms. For example, service levels for buildings are presented in terms of square feet. The qualitative aspect is introduced by considering the monetary value of the facility or service. In the case of buildings, for example, the cost would be shown in terms of cost per square foot to replace or construct a facility of the same quality. This approach helps to ensure that the development-related capital facilities that are to be funded by new growth reflect not only the quantity (number and size), but also the quality (replacement value or cost) of service provided by the municipality in the past. Both the quantitative and qualitative aspects of service levels used in the current analysis are based on information provided by Town staff in consultation with Hemson

Consulting Ltd. This information is generally based on historical records and experience with costs to acquire or construct similar facilities, equipment and infrastructure.

The approach used to calculate service levels and maximum funding envelopes is described as follows: for those services with only a residential impact (Library and Parks and Recreation), the service level measure of net population has been utilized. For the remaining services that levy both a residential and non-residential charge, the service level measure of net population + employment has been utilized.

There is also a requirement in the DCA to consider “excess capacity” within the Town’s existing infrastructure that may be available to partially meet future servicing requirements. If Council has expressed its intent before or at the time the capacity was created to recoup the cost of providing the capacity from new development, it is considered “committed excess capacity” under the DCA, and the associated capital cost is eligible for recovery. This requirement has been addressed through the use of “net” population and employment in the determination of maximum permissible funding envelopes.

Table 1 also shows the calculation of the maximum allowable funding envelope. The maximum allowable funding envelope is defined as the ten-year historical service level (expressed as \$/capita or \$/population and employment) multiplied by the forecast increase in net population or net population and employment over the future planning period. The resulting figure is the value of capital infrastructure that would have to be constructed for that particular service so that the ten-year historic service level is maintained.

TABLE 2 2021-2030 DEVELOPMENT RELATED CAPITAL PROGRAM AND CALCULATION OF THE “UNADJUSTED” DEVELOPMENT CHARGES

The DCA requires that Council express its intent to provide capital facilities to support future development. Based on the development forecasts presented in Appendix A, Town staff in collaboration with consultants, have created a development-related capital forecast that sets out the projects required to service anticipated development for the ten-year period from 2021–2030.

To determine the share of the program that is eligible for recovery through development charges, the project costs are reduced by any anticipated grants, subsidies or other recoveries, “replacement” and benefit to existing shares.

A replacement share represents the portion of a capital project that will benefit the existing community. It could for example, represent a portion of a new facility that will, at least in part, replace a facility that is demolished, redeployed or will otherwise not be available to serve its former function. The replacement share of the capital program is not deemed to be development-related and is therefore removed from the development charge calculation. The capital cost for replacement will require funding from non-development charge sources, typically property taxes or user fees.

The capital program less any replacement shares or benefit to existing shares yields the development-related costs. Although deemed development-related, not all of the net development-related capital program may be recoverable from development charges in the period from 2021 to 2030. For some services, reserve fund balances may be available to fund a share of the program. In addition, a portion of the capital program may service growth occurring beyond 2030. This portion of the capital program is deemed “pre-built” service capacity and is considered as committed excess capacity to be recovered under future development charges, or is a service level increase. This post-period share may also be recovered from other development-related mechanisms, such as a community benefits charge, if deemed appropriate.

The remaining portion of the net capital program represents the development-related cost that may be included in the DC calculation. In all cases, as required, this amount is equal to or less than the maximum allowable capital amount as calculated at the end of Table 1. The result is the discounted development-related net capital costs eligible for recovery against growth over the forecast period from 2021 to 2030.

Calculation of the Unadjusted Development Charges Rates

The section below the capital program displays the calculation of the “unadjusted” development charge rates. The term “unadjusted” development charge is used to distinguish the charge that is calculated prior to cash flow financing considerations. The cash flow analysis is shown in Table 3.

The first step in determining the unadjusted development charge rate is to allocate the development-related net capital cost between the residential and non-residential sectors. For all general services with the exception of Library Services and Parks and Recreation, the development-related costs have been apportioned as 74 per cent residential and 26 per cent non-residential. This apportionment is based on the anticipated shares of population growth in new units and employment growth in new space over the ten-year forecast period.

The development-related costs associated with Library and Parks and Recreation, have been allocated 100 per cent to the residential sector, as the need for these services is driven by residential development.

The residential share of the 2021–2030 DC eligible costs is then divided by the forecasted population growth in new dwelling units. This gives the unadjusted residential development charge per capita. The non-residential development-related net capital costs are divided by the forecasted increase in non-residential gross floor area (GFA). This yields a charge per square metre of new non-residential development.

TABLE 3 CASH FLOW ANALYSIS

A cash flow analysis is also undertaken to account for the timing of projects and receipt of development charges. Interest earnings or borrowing costs are accounted for in the calculation as allowed under the DCA. Based on the development forecast, the analysis calculates the DC rate required to finance the net development-related capital spending plan, including provisions for any borrowing costs or interest earnings on the reserve funds. The cash flow analysis is designed so that the closing cash balance at the end of the planning period is as close to nil as possible.

In order to determine appropriate development charge rates reflecting borrowing and earnings necessary to support the net development-related funding requirement, assumptions are used for the inflation rate and interest rate. An inflation rate of 2.0 per cent is used for the funding requirements, an interest rate of 5.5 per cent is used for borrowing on the funds and an interest rate of 3.5 per cent is applied to positive balances.

Table 3 displays the results of the cash flow analysis and provides the adjusted or final per capita residential and per square metre (of GFA) non-residential development charges.

APPENDIX B.1

LIBRARY SERVICE

LIBRARY SERVICE

The Georgina Public Library provides Library Services from three main branches in the Town. These library branches offer an array of collection materials and delivers various community services and programming for children, teens and adults.

TABLE 1 HISTORICAL SERVICE LEVELS

Table 1 displays the ten-year historical inventory for buildings, land, collection materials and furniture and equipment, excluding computer equipment for Library Services in the Town of Georgina. There are three library branches located throughout the Town, which total 31,510 square feet. At \$380 per square foot, the three branches are valued at \$11.97 million. The library buildings occupy 0.76 hectares of land, which is worth approximately \$980,900. Collection materials, including more than 84,000 books, 15,300 CDs and DVDs, databases, periodicals and e-books total \$3.61 million. Finally, the total value of all furniture and equipment, other than computer equipment adds approximately \$2.08 million to the total value of the inventory.

The 2020 combined replacement value of the inventory of capital assets for Library Services is \$18.64 million, resulting in a ten-year historical average service level of \$422.65 per capita. This historical service level, multiplied by the ten-year net population growth (7,848), results in a ten-year maximum allowable funding envelope of \$3.32 million.

TABLE 2 2021-2030 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF THE “UNADJUSTED” DEVELOPMENT CHARGES

The development-related capital program for Library Services totals \$4.91 million and provides for new library space, equipment and additional collection materials. The Town anticipates constructing a new Multi-Use Recreation Centre (MURC) to serve the community. The MURC is proposed to include a recreation centre and library branch with a total estimated project cost of \$42.1 million, the library’s share totals \$4.00 million. In addition, Maker Space equipment totals \$200,000. A provision of \$709,200 has also been included, which will recover for additional collection materials to be purchased throughout the ten-year planning period. The cost was derived by applying the historical cost per capita for collection materials of \$90.37 to the anticipated ten-year population growth.

No benefit to existing shares have been identified in the capital program as both projects are net additions to the inventory of capital assets and are, therefore, fully related to growth. The Town's available Library DC reserve fund totals \$1.37 million, which will fund a share of the total DC eligible costs. The share of eligible costs exceeding the maximum permissible funding envelope, \$221,265 is determined to benefit development beyond 2030 and will be eligible for funding under subsequent development charge studies. The remaining share of \$3.32 million is eligible for recovery through development charges in the 2021 to 2030 period.

The development-related net capital cost is allocated entirely to residential development and, when divided by the ten-year growth in population in new dwelling units (8,729), an unadjusted charge of \$380.00 per capita results.

TABLE 3 CASH FLOW ANALYSIS

After cash flow consideration, the residential calculated charge increases to \$428.55 per capita largely driven by the front-end timing of the MURC library construction. The following table summarizes the calculation of the Library Services development charge:

LIBRARY SERVICES SUMMARY						
10-year Hist. Service Level per capita	2021 - 2030		Unadjusted Development Charge		Calculated Development Charge	
	Development-Related Total	Capital Program Net DC Recoverable	Residential \$/capita	Non-Residential \$/sq.m	Residential \$/capita	Non-Residential \$/sq.m
\$422.65	\$4,906,210	\$3,316,978	\$380.00	\$0.00	\$428.56	\$0.00

APPENDIX B.1
TABLE 1 - PAGE 1

TOWN OF GEORGINA
INVENTORY OF CAPITAL ASSETS
LIBRARY SERVICES

BUILDINGS Branch Name	# of Square Feet										UNIT COST (\$/sq.ft.)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Pefferlaw Library	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	\$380
Sutton Library	11,260	11,260	11,260	11,260	11,260	11,260	11,260	11,260	11,260	11,260	\$380
Keswick Library	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	\$380
Total (sq.ft.)	31,510										
Total (\$000)	\$11,973.8										

LAND Branch Name	# of Hectares										UNIT COST (\$/ha)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Pefferlaw Library	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	\$1,285,000
Sutton Library	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$1,285,000
Keswick Library	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	\$1,285,000
Total (ha)	0.76										
Total (\$000)	\$981.0	\$981.0	\$981.0	\$981.0	\$981.0	\$980.9	\$980.9	\$980.9	\$980.9	\$980.9	

COLLECTION MATERIALS Type of Collection	# of Collection Materials										UNIT COST (\$/item)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
All Hardcopy Book Materials (LSC)	121,618	122,458	104,479	90,245	104,016	115,522	111,853	88,733	84,479	84,479	\$35
DVD & CD	6,900	7,100	7,900	9,500	9,741	13,895	15,282	15,307	15,293	15,293	\$37
Databases	\$32,400	\$35,010	\$30,680	\$25,260	\$38,370	\$28,730	\$31,320	\$33,750	\$56,520	\$52,796	
Periodicals & eBooks	\$33,830	\$33,830	\$33,830	\$33,830	\$33,830	\$29,620	\$31,690	\$29,280	\$25,210	\$35,818	
Total (#)	128,518	129,558	112,379	99,745	113,757	129,417	127,135	104,040	99,772	99,772	
Total (\$000)	\$4,578.16	\$4,617.6	\$4,013.6	\$3,569.2	\$4,073.2	\$4,615.7	\$4,543.3	\$3,735.0	\$3,604.3	\$3,611.2	

FURNITURE AND EQUIPMENT Description	Total Value of Furniture and Equipment (\$)									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Furniture and Equipment - Keswick	\$1,310,920	\$1,288,750	\$1,288,750	\$1,288,750	\$1,288,750	\$1,288,750	\$1,263,330	\$1,246,290	\$1,225,990	\$1,242,818
Furniture and Equipment - Sutton	\$665,110	\$653,870	\$653,870	\$653,870	\$653,870	\$683,470	\$669,780	\$659,230	\$649,280	\$646,390
Furniture and Equipment - Keswick	\$167,080	\$164,250	\$164,250	\$164,250	\$164,250	\$169,390	\$160,900	\$158,240	\$157,590	\$156,103
Self Check Out - Keswick Branch	\$17,770	\$17,470	\$17,470	\$17,470	\$17,470	\$18,020	\$17,120	\$16,830	\$16,480	\$16,320
Self Check Out - Sutton Branch	\$17,770	\$17,470	\$17,470	\$17,470	\$17,470	\$18,020	\$17,120	\$16,830	\$16,480	\$16,320
Total (\$000)	\$2,178.7	\$2,141.8	\$2,141.8	\$2,141.8	\$2,141.8	\$2,177.7	\$2,128.3	\$2,097.4	\$2,065.8	\$2,078.0

Note: Total value of Furniture & Equipment based on detailed inventory provided by library staff. Does not include public access computers, computer-related equipment, or iPads.

APPENDIX B.1
TABLE 1 - PAGE 2

TOWN OF GEORGINA
CALCULATION OF SERVICE LEVELS
LIBRARY SERVICES

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Historic Population	43,517	43,891	44,268	44,648	45,031	45,418	46,404	46,765	46,992	47,427

INVENTORY SUMMARY (\$000)

Buildings	\$11,973.8	\$11,973.8	\$11,973.8	\$11,973.8	\$11,973.8	\$11,973.8	\$11,973.8	\$11,973.8	\$11,973.8	\$11,973.8
Land	\$981.0	\$981.0	\$981.0	\$981.0	\$981.0	\$980.9	\$980.9	\$980.9	\$980.9	\$980.9
Collection Materials	\$4,578.2	\$4,617.6	\$4,013.6	\$3,569.2	\$4,073.2	\$4,615.7	\$4,543.3	\$3,735.0	\$3,604.3	\$3,611.2
Furniture And Equipment	\$2,178.7	\$2,141.8	\$2,141.8	\$2,141.8	\$2,141.8	\$2,177.7	\$2,128.3	\$2,097.4	\$2,065.8	\$2,078.0
Total (\$000)	\$19,711.6	\$19,714.2	\$19,110.2	\$18,665.8	\$19,169.8	\$19,748.1	\$19,626.2	\$18,787.1	\$18,624.8	\$18,643.9

SERVICE LEVEL (\$/capita)											Average Service Level
Buildings	\$275.15	\$272.81	\$270.48	\$268.18	\$265.90	\$263.64	\$258.04	\$256.04	\$254.80	\$252.47	\$263.75
Land	\$22.54	\$22.35	\$22.16	\$21.97	\$21.78	\$21.60	\$21.14	\$20.97	\$20.87	\$20.68	\$21.61
Collection Materials	\$105.20	\$105.21	\$90.67	\$79.94	\$90.45	\$101.63	\$97.91	\$79.87	\$76.70	\$76.14	\$90.37
Furniture And Equipment	\$50.06	\$48.80	\$48.38	\$47.97	\$47.56	\$47.95	\$45.86	\$44.85	\$43.96	\$43.81	\$46.92
Total (\$/capita)	\$452.96	\$449.16	\$431.69	\$418.07	\$425.70	\$434.81	\$422.95	\$401.73	\$396.34	\$393.11	\$422.65

TOWN OF GEORGINA
CALCULATION OF MAXIMUM ALLOWABLE
LIBRARY SERVICES

10-Year Funding Envelope Calculation	
10 Year Average Service Level 2011 - 2020	\$422.65
Net Population Growth 2021 - 2030	7,848
Maximum Allowable Funding Envelope	\$3,316,978
Maximum Allowable Funding Envelope	\$3,316,978

APPENDIX B.1
TABLE 2

TOWN OF GEORGINA
DEVELOPMENT-RELATED CAPITAL PROGRAM
LIBRARY SERVICES

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/ Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					Replacement & BTE Shares	0% Reduction		Available DC Reserves	2021-2030	Post 2030
1.0 LIBRARY SERVICES										
1.1 Buildings, Land & Materials										
1.1.1 MURC - Library Share	2022	\$ 3,997,010	\$ -	\$ 3,997,010	\$ -	\$ -	\$ 3,997,010	\$ 1,026,127	\$ 2,970,883	\$ -
1.1.2 MURC - Maker Space Equipment	2022	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ -	\$ -
1.1.3 Additional Collection Materials	Various	\$ 709,200	\$ -	\$ 709,200	\$ -	\$ -	\$ 709,200	\$ 141,840	\$ 346,095	\$ 221,265
Subtotal Buildings, Land & Materials		\$ 4,906,210	\$ -	\$ 4,906,210	\$ -	\$ -	\$ 4,906,210	\$ 1,367,967	\$ 3,316,978	\$ 221,265
TOTAL LIBRARY SERVICES		\$ 4,906,210	\$ -	\$ 4,906,210	\$ -	\$ -	\$ 4,906,210	\$ 1,367,967	\$ 3,316,978	\$ 221,265

Residential Development Charge Calculation		
Residential Share of 2021 - 2030 DC Eligible Costs	100%	\$3,316,978
10-Year Growth in Population in New Units		8,729
Unadjusted Development Charge Per Capita		\$380.00
Non-Residential Development Charge Calculation		
Non-Residential Share of 2021 - 2030 DC Eligible Costs	0%	\$0
10-Year Growth in New Space (Square Metres)		205,240
Unadjusted Development Charge Per Square Metre		\$0.00

2021 - 2030 Net Funding Envelope	\$3,316,978
Reserve Fund Balance Balance as at January 1, 2021	\$1,367,967

APPENDIX B.1

TABLE 3

TOWN OF GEORGINA
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 LIBRARY SERVICES
 RESIDENTIAL DEVELOPMENT CHARGE
 (in \$000)

LIBRARY SERVICES	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	TOTAL
OPENING CASH BALANCE	\$0.0	\$267.8	(\$2,506.2)	(\$2,303.7)	(\$2,077.3)	(\$1,824.2)	(\$1,544.5)	(\$1,212.4)	(\$846.7)	(\$443.6)	
2021 - 2030 RESIDENTIAL FUNDING REQUIREMENTS											
- Library Services: Non Inflated	\$34.6	\$3,005.5	\$34.6	\$34.6	\$34.6	\$34.6	\$34.6	\$34.6	\$34.6	\$34.6	\$3,317.0
- Library Services: Inflated	\$34.6	\$3,065.6	\$36.0	\$36.7	\$37.5	\$38.2	\$39.0	\$39.8	\$40.6	\$41.4	\$3,409.3
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	695	816	831	844	859	870	930	944	961	979	8,729
REVENUE											
- DC Receipts: Inflated	\$297.8	\$356.7	\$370.5	\$383.8	\$398.5	\$411.7	\$448.8	\$464.7	\$482.5	\$501.4	\$4,116.4
INTEREST											
- Interest on Opening Balance	\$0.0	\$9.4	(\$137.8)	(\$126.7)	(\$114.3)	(\$100.3)	(\$84.9)	(\$66.7)	(\$46.6)	(\$24.4)	(\$692.4)
- Interest on In-year Transactions	\$4.6	(\$74.5)	\$5.9	\$6.1	\$6.3	\$6.5	\$7.2	\$7.4	\$7.7	\$8.1	(\$14.7)
TOTAL REVENUE	\$302.4	\$291.6	\$238.5	\$263.2	\$290.6	\$317.9	\$371.0	\$405.5	\$443.7	\$485.1	\$3,409.3
CLOSING CASH BALANCE	\$267.8	(\$2,506.2)	(\$2,303.7)	(\$2,077.3)	(\$1,824.2)	(\$1,544.5)	(\$1,212.4)	(\$846.7)	(\$443.6)	\$0.1	

2021 Adjusted Charge Per Capita	\$428.56
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Allocation of Capital Program	
Residential Sector	100.0%
Non-Residential Sector	0.0%
Rates for 2021	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



APPENDIX B.2

FIRE & RESCUE SERVICES

FIRE & RESCUE SERVICES

The Georgina Fire and Rescue Services Department is responsible for the provision of fire suppression and rescue, prevention, public education, administration, communication, and training services. The department operates out of three stations and has a base complement of 44 full-time and 60 volunteer fire fighters as well as administrative and management staff.

TABLE 1 HISTORICAL SERVICE LEVELS

Table 1 displays the ten-year historical inventory for buildings, land, vehicles and equipment for Fire and Rescue Services. The department operates out of three fire stations, in the Keswick, Pefferlaw and Sutton areas. The buildings total 19,250 square feet and the total replacement value of the buildings in 2020 was \$9.52 million. It is noted that the unit cost per square foot of the facilities has increased from \$300 to \$350 as included in the 2016 DC Study, to \$430 to \$500 per square foot used herein. This information was provided by Town staff and reflects cost increases in recent years to build similar facilities.

The land associated with these facilities totals 1.62 hectares and is valued at \$2.08 million. It is important to note that the Pefferlaw station has been expanded and is expected to come into service in 2021. This new station is excluded out of the historical level of service however the station was housed in a temporary building starting in late 2018 to early 2021. The temporary facility and associated land was included in those years. Furniture and equipment, which includes personal protective equipment and station furniture and equipment totals \$4.12 million. Finally, the 2020 fleet totals 24 units of vehicles and equipment with a replacement value of \$11.52 million.

The 2020 combined replacement value of the inventory of capital assets for Fire and Rescue Services is \$27.24 million, resulting in a ten-year historical average service level of \$469.34 per population and employment. The historical service level, multiplied by the ten-year net population and employment growth (10,893), results in a ten-year maximum allowable funding envelope of \$5.11 million, which is brought forward to the development charges calculation.

TABLE 2 2021-2030 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF THE “UNADJUSTED” DEVELOPMENT CHARGES

The 2021 to 2030 development-related capital program totals \$29.32 million and includes additional fire hall space in both South Keswick and North Keswick, as well as a provision for development-related space in the Town, outside of Keswick. Additional provisions are included for vehicles and equipment to service the additional stations.

The capital program includes costs for the design, construction, and land acquisition of the new stations in South and North Keswick, and Sutton, and the design and construction of the training facility. The total cost for the additional fire hall space and training facility is estimated to be \$27.71 million. A benefit to existing share has been identified, resulting in a reduction of \$10.89 million for the replacement of the stations in North Keswick and Sutton. The benefit to existing shares were calculated, for both instances, relative to the space which would be decommissioned as a result of the new station being constructed.

New vehicles and equipment for the various new stations have also been included. The new pumper (South Keswick), pumper equipment, support vehicle, and station furniture and equipment total \$1.52 million, all of which is related to growth. Finally, bunker gear for 20 additional firefighters add another \$90,000 to the capital program.

Of the total DC eligible costs of \$18.43 million, \$1.79 million is to be funded by the Town's available reserve funds. A portion of the program, \$11.53 million exceeds the maximum allowable funding envelope, and is deemed to provide benefit to development beyond 2030. This share will be eligible for funding under subsequent DC studies. The remaining \$5.11 million is related to development in the 2021 to 2030 planning period and is eligible for DC recovery. The net capital cost is allocated 74 per cent to residential development (\$3.78 million) and 26 per cent (\$1.33 million) to non-residential development. The residential share of the net development-related capital cost is divided by the ten-year growth in population in new dwelling units to derive an unadjusted charge of \$433.42 per capita. The non-residential share of the net growth related capital cost is divided by the ten-year forecast growth in floor space by sector, resulting in an unadjusted charge of \$6.48 per square metre.

TABLE 3 CASH FLOW ANALYSIS

After cash flow consideration, both the residential and non-residential calculated charges increase to \$465.74 per capita and \$7.11 per square metre, respectively. The small increases reflect the timing of anticipated capital projects.

FIRE AND RESCUE SERVICES SUMMARY

10-year Hist. Service Level per pop+empl	2021 - 2030		Unadjusted Development Charge		Calculated Development Charge	
	Development-Related Total	Capital Program Net DC Recoverable	Residential \$/capita	Non-Residential \$/sq.m	Residential \$/capita	Non-Residential \$/sq.m
\$469.34	\$29,321,100	\$5,112,544	\$433.42	\$6.48	\$465.74	\$7.11

APPENDIX B.2
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TOWN OF GEORGINA
INVENTORY OF CAPITAL ASSETS
FIRE AND RESCUE SERVICES

BUILDINGS Station Name	# of Square Feet										UNIT COST (\$/sq. ft.)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Keswick	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	\$500
Pefferlaw	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,550	1,550	\$430
Sutton	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	\$500
Total (sq.ft.)	19,300	19,250	19,250								
Total (\$000)	\$9,538.0	\$9,516.5	\$9,516.5								

LAND Station Name	# of Hectares										UNIT COST (\$/ha)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Keswick	0.73	0.73	0.73	0.73	0.73	0.73	0.73	0.73	0.73	0.73	\$1,285,000
Pefferlaw	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.69	0.69	\$1,285,000
Sutton	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	\$1,285,000
Total (ha)	1.02	1.62	1.62								
Total (\$000)	\$1,310.7	\$2,081.7	\$2,081.7								

APPENDIX B.2
TABLE 1 - PAGE 2

TOWN OF GEORGINA
INVENTORY OF CAPITAL ASSETS
FIRE AND RESCUE SERVICES

FURNITURE & EQUIPMENT Description	Total Value of Furniture & Equipment (\$)									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Firefighting Equipment	\$1,666,730	\$1,666,730	\$1,666,730	\$1,666,730	\$1,752,910	\$1,893,160	\$1,991,960	\$2,066,320	\$2,099,080	\$2,158,430
Furniture and Equipment	\$355,970	\$355,970	\$355,970	\$355,970	\$355,970	\$355,970	\$355,970	\$355,970	\$355,970	\$355,970
Communication	\$417,530	\$419,670	\$419,670	\$419,670	\$430,910	\$460,890	\$518,620	\$559,250	\$569,360	\$581,100
Emergency Management - Generators	\$128,470	\$128,470	\$128,470	\$128,470	\$128,470	\$128,470	\$128,470	\$128,470	\$128,470	\$128,470
Compressors	\$53,530	\$107,060	\$107,060	\$107,060	\$107,060	\$107,060	\$107,060	\$107,060	\$107,060	\$107,060
SCBA Related Equipment	\$185,210	\$185,210	\$185,210	\$185,210	\$196,990	\$216,260	\$230,730	\$247,550	\$782,360	\$775,000
Station Signage (Stn 1-4 and Stn 1-6)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,700
Total (\$000)	\$2,807.4	\$2,863.1	\$2,863.1	\$2,863.1	\$2,972.3	\$3,161.8	\$3,332.8	\$3,464.6	\$4,042.3	\$4,117.7

VEHICLES Vehicle Type	# of Vehicles										UNIT COST (\$/vehicle)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Pumpers	4	4	4	4	4	4	4	4	4	4	\$850,000
Aerials	2	3	3	3	3	2	2	2	2	2	\$1,410,000
Tanker	3	3	3	3	3	3	3	3	4	4	\$560,000
Rescue	3	2	2	2	2	2	2	2	1	1	\$540,000
Haz Mat Trailer	1	1	1	1	1	1	1	1	1	1	\$40,000
Ice / Water Boat/Trailer & Equipment	1	1	1	1	1	1	1	1	1	1	\$370,000
Chief Vehicles	2	2	2	2	2	2	2	2	2	2	\$50,000
Utility Vehicles	2	2	2	2	2	2	2	2	2	2	\$50,000
Fire Prevention Vehicles	3	3	3	3	3	3	3	3	3	3	\$40,000
Fire Rescue Boat, Trailer and Equipment	-	-	-	-	-	-	-	-	-	1	\$325,000
Aerial Platform	-	-	-	-	-	-	-	-	1	1	\$1,433,000
Public Education Trailer	-	-	-	-	1	1	1	1	1	1	\$5,000
Confined Space Trailer	-	-	-	-	-	-	-	-	1	1	\$30,000
Total (#)	21	21	21	21	22	21	21	21	23	24	
Total (\$000)	\$10,250.0	\$11,120.0	\$11,120.0	\$11,120.0	\$11,125.0	\$9,715.0	\$9,715.0	\$9,715.0	\$11,198.0	\$11,523.0	

APPENDIX B.2
TABLE 1 - PAGE 3

TOWN OF GEORGINA
CALCULATION OF SERVICE LEVELS
FIRE AND RESCUE SERVICES

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Historic Population	43,517	43,891	44,268	44,648	45,031	45,418	46,404	46,765	46,992	47,427
Historic Employment	<u>7,555</u>	<u>7,532</u>	<u>7,510</u>	<u>7,488</u>	<u>7,466</u>	<u>7,443</u>	<u>7,597</u>	<u>7,757</u>	<u>7,923</u>	<u>8,095</u>
Historic Population + Employment	51,072	51,423	51,778	52,136	52,497	52,861	54,001	54,522	54,915	55,522

INVENTORY SUMMARY (\$000)

Buildings	\$9,538.0	\$9,538.0	\$9,538.0	\$9,538.0	\$9,538.0	\$9,538.0	\$9,538.0	\$9,538.0	\$9,516.5	\$9,516.5
Land	\$1,310.7	\$1,310.7	\$1,310.7	\$1,310.7	\$1,310.7	\$1,310.7	\$1,310.7	\$1,310.7	\$2,081.7	\$2,081.7
Furniture & Equipment	\$2,807.4	\$2,863.1	\$2,863.1	\$2,863.1	\$2,972.3	\$3,161.8	\$3,332.8	\$3,464.6	\$4,042.3	\$4,117.7
Vehicles	\$10,250.0	\$11,120.0	\$11,120.0	\$11,120.0	\$11,125.0	\$9,715.0	\$9,715.0	\$9,715.0	\$11,198.0	\$11,523.0
Total (\$000)	\$23,906.1	\$24,831.8	\$24,831.8	\$24,831.8	\$24,946.0	\$23,725.5	\$23,896.5	\$24,028.3	\$26,838.5	\$27,238.9

SERVICE LEVEL (\$/pop+empl)

											Average Service Level
Buildings	\$186.76	\$185.48	\$184.21	\$182.94	\$181.69	\$180.43	\$176.63	\$174.94	\$173.29	\$171.40	\$179.78
Land	\$25.66	\$25.49	\$25.31	\$25.14	\$24.97	\$24.80	\$24.27	\$24.04	\$37.91	\$37.49	\$27.51
Furniture & Equipment	\$54.97	\$55.68	\$55.30	\$54.92	\$56.62	\$59.81	\$61.72	\$63.54	\$73.61	\$74.16	\$61.03
Vehicles	\$200.70	\$216.25	\$214.76	\$213.29	\$211.92	\$183.78	\$179.91	\$178.18	\$203.91	\$207.54	\$201.02
Total (\$/pop+empl)	\$468.09	\$482.89	\$479.58	\$476.29	\$475.19	\$448.83	\$442.52	\$440.71	\$488.73	\$490.60	\$469.34

TOWN OF GEORGINA
CALCULATION OF MAXIMUM ALLOWABLE
FIRE AND RESCUE SERVICES

10-Year Funding Envelope Calculation	
10 Year Average Service Level 2011 - 2020	\$469.34
Net Population & Employment Growth 2021 - 2030	10,893
Maximum Allowable Funding Envelope	\$5,112,544
Maximum Allowable Funding Envelope	\$5,112,544



APPENDIX B.2
TABLE 2

TOWN OF GEORGINA
DEVELOPMENT-RELATED CAPITAL PROGRAM
FIRE AND RESCUE SERVICES

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/ Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					Replacement & BTE Shares	0% Reduction		Available DC Reserves	2021-2030	Post 2030
2.0 FIRE AND RESCUE SERVICES										
2.1 Additional Fire Hall Space and Training										
2.1.1 Training Facility - Design	2022	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ -
2.1.2 Training Facility - Construction	2024	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ -
2.1.3 New Station in South Keswick (12,500 sq.ft.) - Design	2023	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ -
2.1.4 Land Acquisition for South Keswick Station (0.26 ha)	2023	\$ 334,100	\$ -	\$ 334,100	\$ -	\$ -	\$ 334,100	\$ 334,100	\$ -	\$ -
2.1.5 New Station in South Keswick (12,500 sq.ft.) - Construction	2024	\$ 6,250,000	\$ -	\$ 6,250,000	\$ -	\$ -	\$ 6,250,000	\$ 435,987	\$ 3,891,544	\$ 1,922,468
2.1.6 Land Acquisition for North Keswick Station and Headquarters	2025	\$ 1,285,000	\$ -	\$ 1,285,000	\$ 803,125	\$ -	\$ 481,875	\$ -	\$ -	\$ 481,875
2.1.7 North Keswick Station and Headquarters (20,000 sq.ft.) - Design	2026	\$ 800,000	\$ -	\$ 800,000	\$ 500,000	\$ -	\$ 300,000	\$ -	\$ -	\$ 300,000
2.1.8 North Keswick Station and Headquarters (20,000 sq.ft.) - Construction	2027	\$ 10,000,000	\$ -	\$ 10,000,000	\$ 6,250,000	\$ -	\$ 3,750,000	\$ -	\$ -	\$ 3,750,000
2.1.9 Sutton Station 1-6 - Design	2027	\$ 486,000	\$ -	\$ 486,000	\$ 202,176	\$ -	\$ 283,824	\$ -	\$ -	\$ 283,824
2.1.10 Land Acquisition for Sutton Station (1 ha)	2027	\$ 1,285,000	\$ -	\$ 1,285,000	\$ 534,560	\$ -	\$ 750,440	\$ -	\$ -	\$ 750,440
2.1.11 Sutton Station 1-6 - Construction (12,500 sq.ft.)	2028	\$ 6,250,000	\$ -	\$ 6,250,000	\$ 2,600,000	\$ -	\$ 3,650,000	\$ -	\$ -	\$ 3,650,000
Subtotal Additional Fire Hall Space and Training		\$ 27,710,100	\$ -	\$ 27,710,100	\$ 10,889,861	\$ -	\$ 16,820,239	\$ 1,790,087	\$ 3,891,544	\$ 11,138,607
2.2 New Vehicles & Equipment										
2.2.1 Pumper - New Station (South Keswick Station)	2024	\$ 850,000	\$ -	\$ 850,000	\$ -	\$ -	\$ 850,000	\$ -	\$ 850,000	\$ -
2.2.2 Equipment for Pumper	2024	\$ 120,000	\$ -	\$ 120,000	\$ -	\$ -	\$ 120,000	\$ -	\$ 120,000	\$ -
2.2.3 Furniture & Equipment for New Stations	Various	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ -	\$ 200,000	\$ 300,000
2.2.4 Support Vehicle	2024	\$ 51,000	\$ -	\$ 51,000	\$ -	\$ -	\$ 51,000	\$ -	\$ 51,000	\$ -
Subtotal New Vehicles & Equipment		\$ 1,521,000	\$ -	\$ 1,521,000	\$ -	\$ -	\$ 1,521,000	\$ -	\$ 1,221,000	\$ 300,000
2.3 Development-Related Equipment										
2.3.1 Bunker Gear for 20 Additional Firefighters	2025	\$ 90,000	\$ -	\$ 90,000	\$ -	\$ -	\$ 90,000	\$ -	\$ -	\$ 90,000
Subtotal Development-Related Equipment		\$ 90,000	\$ -	\$ 90,000	\$ -	\$ -	\$ 90,000	\$ -	\$ -	\$ 90,000
TOTAL FIRE AND RESCUE SERVICES		\$ 29,321,100	\$ -	\$ 29,321,100	\$ 10,889,861	\$ -	\$ 18,431,239	\$ 1,790,087	\$ 5,112,544	\$ 11,528,607

Residential Development Charge Calculation		
Residential Share of 2021 - 2030 DC Eligible Costs	74%	\$3,783,283
10-Year Growth in Population in New Units		8,729
Unadjusted Development Charge Per Capita		\$433.42
Non-Residential Development Charge Calculation		
Non-Residential Share of 2021 - 2030 DC Eligible Costs	26%	\$1,329,261
10-Year Growth in New Space (Square Metres)		205,240
Unadjusted Development Charge Per Square Metre		\$6.48

2021 - 2030 Net Funding Envelope	\$5,112,544
Reserve Fund Balance Balance as at January 1, 2021	\$1,790,087



APPENDIX B.2
TABLE 3 - PAGE 1

TOWN OF GEORGINA
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
FIRE AND RESCUE SERVICES
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)

FIRE AND RESCUE SERVICES	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	TOTAL
OPENING CASH BALANCE	\$0.0	\$314.3	\$704.3	\$1,123.1	(\$2,389.1)	(\$2,096.2)	(\$1,772.9)	(\$1,391.0)	(\$971.0)	(\$508.5)	
2021 - 2030 RESIDENTIAL FUNDING REQUIREMENTS											
- Fire And Rescue Services New Projects: Non Inflated	\$14.8	\$14.8	\$14.8	\$3,650.1	\$14.8	\$14.8	\$14.8	\$14.8	\$14.8	\$14.8	\$3,783.3
- Fire Emergency Services New Projects: Inflated	\$14.8	\$15.1	\$15.4	\$3,873.5	\$16.0	\$16.3	\$16.7	\$17.0	\$17.3	\$17.7	\$4,019.8
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	695	816	831	844	859	870	930	944	961	979	8,729
REVENUE											
- DC Receipts: Inflated	\$323.7	\$387.6	\$402.7	\$417.1	\$433.0	\$447.4	\$487.8	\$505.0	\$524.4	\$544.9	\$4,473.6
INTEREST											
- Interest on Opening Balance	\$0.0	\$11.0	\$24.7	\$39.3	(\$131.4)	(\$115.3)	(\$97.5)	(\$76.5)	(\$53.4)	(\$28.0)	(\$427.1)
- Interest on In-year Transactions	\$5.4	\$6.5	\$6.8	(\$95.1)	\$7.3	\$7.5	\$8.2	\$8.5	\$8.9	\$9.2	(\$26.6)
TOTAL REVENUE	\$329.1	\$405.1	\$434.1	\$361.4	\$308.9	\$339.7	\$398.5	\$437.0	\$479.9	\$526.2	\$4,019.9
CLOSING CASH BALANCE	\$314.3	\$704.3	\$1,123.1	(\$2,389.1)	(\$2,096.2)	(\$1,772.9)	(\$1,391.0)	(\$971.0)	(\$508.5)	\$0.0	

2021 Adjusted Charge Per Capita	\$465.74
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Allocation of Capital Program	
Residential Sector	74.0%
Non-Residential Sector	26.0%
Rates for 2021	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.2
TABLE 3 - PAGE 2

TOWN OF GEORGINA
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
FIRE AND RESCUE SERVICES
NON-RESIDENTIAL OTHER DEVELOPMENT CHARGE
(in \$000)

FIRE AND RESCUE SERVICES	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	TOTAL
OPENING CASH BALANCE	\$0.00	\$65.63	\$162.04	\$274.84	(\$985.89)	(\$902.07)	(\$794.73)	(\$656.57)	(\$482.74)	(\$266.30)	
2021 - 2030 NON-RESIDENTIAL - OTHER FUNDING REQUIREMENTS											
- Fire And Rescue Services New Projects: Non Inflated	\$5.2	\$5.2	\$5.2	\$1,282.5	\$5.2	\$5.2	\$5.2	\$5.2	\$5.2	\$5.2	\$1,329.3
- Fire Emergency Services New Projects: Inflated	\$5.2	\$5.3	\$5.4	\$1,361.0	\$5.6	\$5.7	\$5.9	\$6.0	\$6.1	\$6.2	\$1,412.4
NEW NON-RESIDENTIAL DEVELOPMENT											
- Growth in Square Metres	9,798	13,482	14,960	16,520	18,360	20,385	23,055	26,000	29,400	33,280	205,240
REVENUE											
- DC Receipts: Inflated	\$69.7	\$97.8	\$110.7	\$124.6	\$141.3	\$160.0	\$184.6	\$212.3	\$244.9	\$282.8	\$1,628.7
INTEREST											
- Interest on Opening Balance	\$0.0	\$2.3	\$5.7	\$9.6	(\$54.2)	(\$49.6)	(\$43.7)	(\$36.1)	(\$26.6)	(\$14.6)	(\$207.3)
- Interest on In-year Transactions	\$1.1	\$1.6	\$1.8	(\$34.0)	\$2.4	\$2.7	\$3.1	\$3.6	\$4.2	\$4.8	(\$8.6)
TOTAL REVENUE	\$70.8	\$101.7	\$118.2	\$100.2	\$89.5	\$113.1	\$144.0	\$179.8	\$222.5	\$273.0	\$1,412.9
CLOSING CASH BALANCE	\$65.6	\$162.0	\$274.8	(\$985.9)	(\$902.1)	(\$794.7)	(\$656.6)	(\$482.7)	(\$266.3)	\$0.5	

2021 Adjusted Charge Per Square Metre	\$7.11
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Allocation of Capital Program	
Residential Sector	74.0%
Non-Residential Sector	26.0%
Rates for 2021	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.3

PARKS AND RECREATION

PARKS AND RECREATION

The Town of Georgina Recreation and Culture Department is responsible for the management of all indoor and outdoor recreation facilities and programs. The department strives to provide residents of all ages the opportunities to enjoy physical activity, cultural initiatives, social interaction and special events. The Town of Georgina Park Development and Operations Division within Operations and Infrastructure is responsible for construction and maintenance of parks, outdoor sports fields and waterfront beach areas/parks.

TABLE 1 HISTORICAL SERVICE LEVELS

The ten-year historic inventory of capital assets for indoor recreation facilities includes 264,860 square feet of recreation building space located throughout the Town. The total square footage shown in the table is only for space that provides indoor recreation activities with the ineligible services of culture and theatre being removed from certain facilities, such as the Stephen Leacock Theatre and The Link. The total value of this indoor recreation space is \$107.40 million. The land associated with the facilities totals 14.88 hectares, which is valued at \$19.12 million. The Town owns and maintains a substantial amount of furniture and equipment used to provide indoor recreation services. The total replacement value of all indoor recreation equipment in 2020 was \$1.65 million.

The ten-year historic inventory of capital assets for Georgina's Town parks includes 306.2 acres of developed parkland and 20.46 kilometres of multi-use recreational trails. Various types of parks have been included in the inventory, including neighborhood parks, special park areas, and community parks. The combined value of all developed parkland and trails amounts to \$58.61 million.

The Town also owns and maintains many park facilities, including 34 playground structures, 18 baseball diamonds, 18 soccer fields, 3 splash pads, 5 tennis courts, 4 pickleball courts, 5 basketball courts, 6 volleyball courts, 2 skate parks, a challenge course, bike park, dog park, boat launches and wharves. The combined value of all park facilities in 2020 was \$25.84 million. The 15,900 square feet of outdoor park buildings, including storage, washrooms and the harbour building are valued at \$3.38 million. Finally, the parks and recreation department is responsible for parks fleet and related equipment. The 108 units of vehicles and equipment have a total value of \$5.12 million.

The total combined value of capital assets for Parks and Recreation in the Town of Georgina amounts to \$221.11 million. The ten-year historical average service level is

\$4,734.04 per capita, and this, multiplied by the ten-year net population growth (7,848), results in a ten-year maximum allowable funding envelope of \$37.15 million.

TABLE 2 2021-2030 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF THE “UNADJUSTED” DEVELOPMENT CHARGES

The 2021 - 2030 development-related capital program for Parks and Recreation totals \$54.42 million and is largely related to the recovery for additional indoor recreation space.

Included in the Parks and Recreation capital program is the recovery of a new Multi-Use Recreation Centre. The estimated project cost totals \$42.10 million with \$38.10 million associated to the recreation portion of this facility. The MURC will be a net addition to the Town’s existing stock of indoor recreation facilities and, as such, is considered to be related entirely to development. Of the total DC eligible costs of \$38.10 million, \$2.53 million will be funded by available DC reserve funds which have been collected. A portion of the facility, as it relates to the pool, has been considered to benefit development over a longer period, therefore, approximately \$8.38 million is considered to be development-related and eligible for funding outside of this by-law. The remaining share of \$27.19 million is eligible for recovery through development charges during the 2021 to 2030 planning period.

Additional projects in the capital program are provisions for trails, park development and park buildings. The estimated project costs relating to the various parks and buildings total \$14.99 million. Note that the combined maintenance building provision of \$4.50 million has been allocated two-thirds to road operations at \$3.00 million with the remaining \$1.50 million allocated to parks and recreations services. The provision is based on preliminary Town estimates and accounts for only the growth portion of a new facility. Approximately \$3.24 million will be funded by DC reserves for the Julia Munro Community Park in Sutton and Treasure Hill Village Square and Trails. The share that exceeds the maximum allowable funding envelope of \$2.45 million is deemed to benefit development beyond the ten-year planning period. The balance, \$9.30 million is eligible for recovery through development charges during the 2021 to 2030 planning period.

New vehicles and equipment have been included in the capital program. Pick-up trucks, a large lawnmower, loader/backhoe, and provision for vehicles/equipment totals \$1.33 million. All of which are related to growth. Approximately \$134,000 in available DC reserves will be used to fund a portion of these costs. The share that exceeds the maximum allowable funding envelope of \$525,000 is deemed to benefit development beyond the ten-

year period under review and will be eligible for DC funding under subsequent by-laws. The remaining \$667,000 is eligible for recovery through development charges during the 2021 to 2030 planning period.

The remaining total DC costs eligible for recovery of \$37.15 million is allocated entirely against future residential development in the Town. When this amount is allocated to the ten-year growth in population in new dwelling units between 2021 and 2030, an unadjusted development charge of \$4,256.27 per capita results.

TABLE 3 CASH FLOW ANALYSIS

After cash flow consideration, the residential calculated charge increases to \$4,685.00 per capita largely associated to the timing of the capital projects. The following table summarizes the calculation of the Parks and Recreation development charge:

PARKS AND RECREATION SUMMARY						
10-year Hist. Service Level per capita	2021 - 2030		Unadjusted Development Charge		Calculated Development Charge	
	Development-Related Total	Capital Program Net DC Recoverable	Residential \$/capita	Non-Residential \$/sq.m	Residential \$/capita	Non-Residential \$/sq.m
\$4,734.04	\$54,419,308	\$37,152,983	\$4,256.27	\$0.00	\$4,685.00	\$0.00

**APPENDIX B.3
TABLE 1 - PAGE 1**

**TOWN OF GEORGINA
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION
INDOOR RECREATION**

BUILDINGS Facility Name	# of Square Feet										UNIT COST (\$/sq. ft.)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Belhaven Hall	3,100	3,100	3,100	3,100	3,100	3,100	3,100	3,100	3,100	3,100	\$440
Claredon Beach House	770	770	770	-	-	-	-	-	-	-	\$290
Club 55 Keswick	9,226	9,226	9,226	9,226	9,226	9,226	9,226	9,226	9,226	9,226	\$440
Club 55 Sutton	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	\$370
De La Salle	12,128	12,128	12,128	12,128	12,128	12,128	12,128	12,128	12,128	12,128	\$320
Egypt Community Hall	4,400	-	4,400	4,400	4,400	4,400	4,400	4,400	4,400	4,400	\$440
Elmgrove Hall	2,200	2,200	-	-	-	-	-	-	-	-	\$440
Family Life Centre	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	\$370
Georgina Ice Palace	104,000	104,000	104,000	104,000	104,000	104,000	104,000	104,000	104,000	104,000	\$400
Georgina Leisure Pool	17,400	17,400	17,400	17,400	17,400	17,400	17,400	17,400	17,400	17,400	\$585
Kin Hall (Sutton)	6,800	6,800	6,800	6,800	6,800	6,800	6,800	6,800	6,800	6,800	\$370
Pefferlaw Ice Pad	15,555	15,555	15,555	15,555	15,555	15,555	15,555	15,555	15,555	15,555	\$200
Pefferlaw Lions Community Centre	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	\$440
Pefferlaw Youth Centre	2,480	-	-	-	-	-	-	-	-	-	\$440
Port Bolster Hall	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	\$370
ROC Chalet, Snowmaking Shed and Canteen	-	11,900	11,900	11,900	11,900	11,900	11,900	11,900	11,900	11,900	\$440
Roches Point Hall	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	\$440
Stephen Leacock Theatre	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	\$440
Sutton Arena	34,900	34,900	34,900	34,900	34,900	34,900	34,900	34,900	34,900	34,900	\$400
The Link	-	-	-	-	-	10,631	10,631	10,631	10,631	10,631	\$440
Udora Hall	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	\$440
Virginia Hall	3,100	3,100	-	-	-	-	-	-	-	-	\$440
Total (sq.ft.)	250,879	255,899	254,999	254,229	254,229	264,860	264,860	264,860	264,860	264,860	
Total (\$000)	\$101,130.4	\$103,339.2	\$102,943.2	\$102,719.9	\$102,719.9	\$107,397.6	\$107,397.6	\$107,397.6	\$107,397.6	\$107,397.6	

APPENDIX B.3
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TOWN OF GEORGINA
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION
INDOOR RECREATION

LAND Facility Name	# of Hectares										UNIT COST (\$/ha)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Belhaven Hall	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	\$1,285,000
Claredon Beach House	0.01	0.01	0.01	-	-	-	-	-	-	-	\$1,285,000
Club 55 Keswick	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	\$1,285,000
Club 55 Sutton	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	\$1,285,000
De La Salle Hall	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	\$1,285,000
Egypt Community Hall	1.04	-	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	\$1,285,000
Elmgrove Hall	0.20	-	-	-	-	-	-	-	-	-	\$1,285,000
Family Life Centre	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$1,285,000
Georgina Ice Palace	3.47	3.47	3.47	3.47	3.47	3.47	3.47	3.47	3.47	3.47	\$1,285,000
Georgina Leisure Pool	1.57	1.57	1.57	1.57	1.57	1.57	1.57	1.57	1.57	1.57	\$1,285,000
Kin Hall (Sutton)	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	\$1,285,000
Pefferlaw Ice Pad	-	-	-	-	-	-	-	-	-	-	\$1,285,000
Pefferlaw Lions Community Centre	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	\$1,285,000
Pefferlaw Youth Centre	0.20	-	-	-	-	-	-	-	-	-	\$1,285,000
Port Bolster Hall	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	\$1,285,000
ROC Chalet, Snowmaking Shed and Canteen	-	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	\$1,285,000
Roches Point Hall	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	\$1,285,000
Stephen Leacock Theatre	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	\$1,285,000
Sutton Arena	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$1,285,000
The Link					1.04	1.04	1.04	1.04	1.04	1.04	\$1,285,000
Udora Hall	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	\$1,285,000
Virginia Hall	0.40	-	-	-	-	-	-	-	-	-	\$1,285,000
Total (ha)	12.82	12.81	13.84	13.84	14.87	14.88	14.88	14.88	14.88	14.88	
Total (\$000)	\$16,467.6	\$16,454.7	\$17,787.8	\$17,780.1	\$19,110.9	\$19,115.2	\$19,115.2	\$19,115.2	\$19,115.2	\$19,115.2	

**APPENDIX B.3
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**TOWN OF GEORGINA
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION
INDOOR RECREATION**

FURNITURE & EQUIPMENT Facility Name	Total Value of Furniture & Equipment (\$)									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Belhaven Hall	\$16,500	\$16,500	\$16,500	\$16,500	\$16,500	\$16,500	\$16,500	\$16,500	\$16,500	\$16,500
Claredon Beach House	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Club 55 Keswick	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000
Club 55 Sutton	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
De La Salle Hall	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
De La Salle Hall	\$11,000	\$11,000	\$11,000	\$11,000	\$11,000	\$11,000	\$11,000	\$5,000	\$5,000	\$5,000
Egypt Community Hall	\$42,900	\$42,900	\$42,900	\$42,900	\$42,900	\$42,900	\$42,900	\$42,900	\$43,900	\$45,500
Elmgrove Hall	\$10,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Family Life Centre	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Georgina Ice Palace	\$197,600	\$197,600	\$197,600	\$197,600	\$197,600	\$197,600	\$202,500	\$208,200	\$211,300	\$218,100
Georgina Leisure Pool	\$98,800	\$98,800	\$98,800	\$98,800	\$98,800	\$98,800	\$101,300	\$104,100	\$105,700	\$109,000
Ice Resurfacers	\$380,000	\$380,000	\$380,000	\$380,000	\$380,000	\$380,000	\$380,000	\$380,000	\$380,000	\$380,000
Kin Hall (Sutton)	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Pefferlaw Ice Pad	\$12,600	\$12,600	\$12,600	\$12,600	\$12,600	\$12,600	\$12,900	\$13,300	\$13,500	\$13,900
Pefferlaw Lions Community Centre	\$80,300	\$80,300	\$80,300	\$80,300	\$80,300	\$80,300	\$80,300	\$80,300	\$80,300	\$80,300
Pefferlaw Youth Centre	\$20,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Port Bolster Hall	\$16,500	\$16,500	\$16,500	\$16,500	\$16,500	\$16,500	\$16,500	\$16,500	\$16,500	\$16,500
ROC Chalet, Snowmaking Shed and Canteen	\$0	\$188,700	\$188,700	\$188,700	\$188,700	\$188,700	\$193,400	\$198,800	\$201,800	\$208,200
Roches Point Hall	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200
Stephen Leacock Theatre	\$17,200	\$17,200	\$17,200	\$17,200	\$17,200	\$17,200	\$17,600	\$18,100	\$18,300	\$18,900
Sutton Arena	\$127,000	\$127,000	\$127,000	\$127,000	\$127,000	\$127,000	\$130,200	\$133,800	\$135,900	\$140,200
The Link	\$0	\$0	\$0	\$0	\$0	\$106,300	\$106,300	\$106,300	\$106,300	\$106,300
Udora Hall	\$58,300	\$58,300	\$58,300	\$58,300	\$58,300	\$58,300	\$58,300	\$58,300	\$58,300	\$58,300
Virginia Hall	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total (\$000)	\$1,327.0	\$1,479.6	\$1,479.6	\$1,479.6	\$1,479.6	\$1,585.9	\$1,601.9	\$1,614.3	\$1,625.5	\$1,648.9

APPENDIX B.3
TABLE 1 - PAGE 4

TOWN OF GEORGINA
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION
PARKLAND DEVELOPMENT

PARK DEVELOPMENT Park Type	# of Acres of Developed Parkland										UNIT COST (\$/acre)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Neighbourhood Parks	103.52	104.00	104.00	104.72	104.72	104.72	104.72	104.72	104.72	104.72	\$215,000
Special Park Areas	73.52	73.52	73.52	73.52	73.52	73.52	73.52	73.52	73.52	73.52	\$150,000
Community Park	127.98	127.98	127.98	127.98	127.98	127.98	127.98	127.98	127.98	127.98	\$150,000
Total (acres)	305.0	305.5	305.5	306.2							
Total (\$000)	\$52,481.4	\$52,584.6	\$52,584.6	\$52,739.4							

TRAILS Park Type	KM of Multi-Use Trails										UNIT COST (\$/km)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Multi-Use Trails (km)	18.90	18.90	18.90	18.90	18.90	18.90	19.90	20.46	20.46	20.46	\$287,000
Total (KM)	18.9	18.9	18.9	18.9	18.9	18.9	19.9	20.5	20.5	20.5	
Total (\$000)	\$5,424.3	\$5,424.3	\$5,424.3	\$5,424.3	\$5,424.3	\$5,424.3	\$5,711.3	\$5,872.0	\$5,872.0	\$5,872.0	

APPENDIX B.3
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TOWN OF GEORGINA
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION
PARK AMENITIES

PLAYGROUNDS Park Name	# of Playgrounds										UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Constable Garret Styles Park	-	-	-	1	1	1	1	1	1	1	\$57,000
Bayview Park	1	1	1	1	1	1	1	1	1	1	\$75,000
Civic Centre Park	1	1	1	1	1	1	1	1	1	1	\$145,000
Claredon Beach Park	-	-	-	1	1	1	1	1	1	1	\$145,000
De La Salle Park	-	-	1	1	1	1	1	1	1	1	\$110,000
Egypt Hall and Park	1	1	1	1	1	1	1	1	1	1	\$57,000
Gwendolyn Park	1	1	1	1	1	1	1	1	1	1	\$75,000
Glenwoods Park	1	1	1	1	1	1	1	1	1	1	\$40,000
Highcastle Park	1	1	1	1	1	1	1	1	1	1	\$85,000
Hollywood Park	-	-	-	1	1	1	1	1	1	1	\$57,000
Holmes Point Park	1	1	1	1	1	1	1	1	1	1	\$63,000
Kin Park	1	1	1	1	1	1	1	1	1	1	\$97,000
Lions Park	-	-	-	1	1	1	1	1	1	1	\$110,000
Lorne Street Park	-	-	-	1	1	1	1	1	1	1	\$45,000
Sutton Multi-Use Complex	1	1	1	1	1	1	1	1	1	1	\$57,000
North Gwillimbury Park	1	1	1	1	1	1	1	1	1	1	\$110,000
Richmond Park #1	1	1	1	1	1	1	1	1	1	1	\$70,000
Richmond Park #2	1	1	1	1	1	1	1	1	1	1	\$52,000
Sheppard Avenue Park	-	-	-	-	1	1	1	1	1	1	\$110,000
Thornlodge Park	1	1	1	1	1	1	1	1	1	1	\$110,000
Udora Hall and Park #1	1	1	1	1	1	1	1	1	1	1	\$57,000
Udora Hall and Park #2	1	1	1	1	1	1	1	1	1	1	\$40,000
Virginia Hall and Park	1	1	1	1	1	1	1	1	1	1	\$23,000
Vista Park	1	1	1	1	1	1	1	1	1	1	\$52,000
Whipper Watson Park	1	1	1	1	1	1	1	1	1	1	\$160,000
West Park	1	1	1	1	1	1	1	1	1	1	\$97,000
Willow Beach Park	1	1	1	1	1	1	1	1	1	1	\$145,000
Young's Harbour	1	1	1	1	1	1	1	1	1	1	\$45,000
Wyndham Park	-	1	1	1	1	1	1	1	1	1	\$145,000
ROC #1	1	1	1	1	1	1	1	1	1	1	\$200,000
ROC #2	1	1	1	1	1	1	1	1	1	1	\$200,000
ROC #3	1	1	1	1	1	1	1	1	1	1	\$200,000
ROC#4	1	1	1	1	1	1	1	1	1	1	\$17,000
ROC#5	1	1	1	1	1	1	1	1	1	1	\$17,000
Total (#)	26	27	28	33	34	34	34	34	34	34	
Total (\$000)	\$2,289.0	\$2,434.0	\$2,544.0	\$2,958.0	\$3,068.0	\$3,068.0	\$3,068.0	\$3,068.0	\$3,068.0	\$3,068.0	

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TOWN OF GEORGINA
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION
PARK AMENITIES

PARK FACILITIES Park Name	# of Facilities										UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Baseball Diamonds											
Belhaven hall	1	1	1	1	1	1	1	1	1	1	\$115,000
Egypt hall and park	1	1	1	1	1	1	1	1	1	1	\$115,000
Highcastle park	1	1	1	1	1	1	1	1	1	1	\$145,000
Kingsway garden	1	1	1	1	1	1	1	1	1	1	\$145,000
Lakeside park	1	1	1	1	1	1	1	1	1	1	\$230,000
Pefferlaw Lions Club & park	1	1	1	1	1	1	1	1	1	1	\$290,000
Port Bolster Hall & park	-	-	-	-	1	1	1	1	1	1	\$115,000
ROC	4	4	4	4	4	4	4	4	4	4	\$1,000,000
Thornlodge park	1	1	1	1	1	1	1	1	1	1	\$290,000
Udora Hall & park	1	1	1	1	1	1	1	1	1	1	\$290,000
West Park	4	4	4	4	4	4	4	4	4	4	\$1,000,000
Whipper Watson park	1	1	1		1	1	1	1	1	1	\$230,000
Soccer Fields											
De La Salle Park	3	3	3	3	3	3	3	3	3	3	\$175,000
Pefferlaw Lions Hall & park	3	3	3	3	3	3	3	3	3	3	\$175,000
ROC	9	9	9	9	9	8	8	8	8	8	\$215,000
West Park	3	3	3	3	3	3	3	3	3	3	\$175,000
ROC Artificial Field		1	1	1	1	1	1	1	1	1	\$1,200,000
Splash Pad											
Constable Garrett Styles	-	-	1	1	1	1	1	1	1	1	\$350,000
ROC	-	1	1	1	1	1	1	1	1	1	\$350,000
Whipper Watson park	1	1	1	1	1	1	1	1	1	1	\$350,000
Tennis Courts											
Civic Centre	1	1	1	1	1	4	3	3	3	3	\$200,000
Whipper Watson park	1	1	1	1	1	1	1	1	1	1	\$200,000
Udora Park	1	1	1	1	1	1	1	1	1	1	\$200,000
Pickleball Courts											
Civic Centre	-	-	-	-	-	-	4	4	4	4	\$10,000
Total (#)	39	41	42	41	43	45	48	48	48	48	
Total (\$000)	\$14,310.0	\$15,860.0	\$16,210.0	\$15,980.0	\$16,325.0	\$16,710.0	\$16,550.0	\$16,550.0	\$16,550.0	\$16,550.0	

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TOWN OF GEORGINA
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION
PARK AMENITIES

PARK FACILITIES CONTINUED Park Name	# of Facilities										UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Basketball Courts											
Richmond Park	1	1	1	1	1	1	1	1	1	1	\$86,000
ROC	2	2	2	2	2	2	2	2	2	2	\$86,000
Udora Hall	1	1	1	1	1	1	1	1	1	1	\$86,000
Wyndham	-	1	1	1	1	1	1	1	1	1	\$86,000
Volleyball Courts											
De La Salle Park	2	2	2	2	2	2	2	2	2	2	\$86,000
ROC	3	3	3	3	3	3	3	3	3	3	\$86,000
Whipper Watson	1	1	1	1	1	1	1	1	1	1	\$86,000
Skate Park											
Sutton (The Link)	-	-	-	1	1	1	1	1	1	1	\$400,000
Keswick (Georgina Ice Palace)	1	1	1	1	1	1	1	1	1	1	\$400,000
ROC	-	1	1	1	1	-	-	-	-	-	\$400,000
Other Facilities											
Challenge Course - ROC	1	1	1	1	1	1	1	1	1	1	\$573,000
Bike Park - ROC	1	1	1	1	1	1	1	1	1	1	\$145,000
West Park Dog Park	1	1	1	1	1	1	1	1	1	1	\$80,000
Additional Assets											
Boat Launches	2	2	2	2	2	2	2	2	2	2	\$100,000
Jacksons Point Harbour	54	54	54	54	54	54	54	54	54	54	\$2,800
Wharf	7	7	7	7	7	7	7	7	7	7	\$375,000
Mossington Wharf	-	-	-	-	-	-	-	1	1	1	\$700,000
Total (#)	77	79	79	80	80	79	79	80	80	80	
Total (\$000)	\$5,034.2	\$5,520.2	\$5,520.2	\$5,920.2	\$5,920.2	\$5,520.2	\$5,520.2	\$6,220.2	\$6,220.2	\$6,220.2	

APPENDIX B.3
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TOWN OF GEORGINA
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION
PARK BUILDINGS & EQUIPMENT

PARK BUILDINGS Description	# of Square Feet										UNIT COST (\$/sq.ft)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Parks Shop and Storage	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	\$180
De la Salle Hall - Park Buildings	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	\$180
Oasis Snack Bar/Washroom	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	\$370
Harbour Building	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	\$370
Irrigation Pumping Station	400	400	400	400	400	400	400	400	400	400	\$290
Total (sq.ft.)	15,900										
Total (\$000)	\$3,381.0										

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TOWN OF GEORGINA
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION
PARK VEHICLES & EQUIPMENT

VEHICLES & RELATED EQUIPMENT Description	# of Units										UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Rear Mount Mower	1	1	1	1	1	1	1	-	-	-	\$3,600
Trailer	6	6	6	6	6	6	5	6	5	5	\$12,000
Top Dresser	1	1	1	1	1	1	1	1	1	1	\$33,600
Seeder	1	1	1	1	1	1	1	1	1	1	\$26,400
Generator	2	2	2	2	2	3	3	3	3	3	\$16,800
Water Tank/Pumper	-	-	-	-	-	3	3	3	4	4	\$9,600
Auger	1	1	1	1	1	1	1	1	1	1	\$6,000
Leaf Blower	2	2	2	2	4	4	4	4	4	6	\$3,600
Snow Blower	2	2	2	2	2	2	2	2	2	2	\$6,000
Aquacide Machine	1	1	1	1	1	-	-	-	-	-	\$18,000
Irrigation Pump	-	-	-	-	-	1	1	1	1	1	\$32,400
Irrigation Sprinkler	3	3	3	3	3	3	3	3	3	3	\$6,000
Genie Lift (FACILITIES)	1	1	1	1	1	1	1	1	1	1	\$6,480
4x4 Pickup with Plow	4	4	4	4	4	5	5	5	5	5	\$84,000
Pickup Trucks	9	9	9	9	9	13	10	13	12	12	\$38,400
1Ton Trucks	5	5	5	5	5	5	5	5	5	5	\$102,000
Sidewalk Tractors	2	2	2	3	3	2	2	2	2	2	\$174,000
Sidewalk Tractors with Blower attachment	1	1	1	2	2	2	2	2	2	2	\$18,000
Tractors	3	4	4	4	4	3	3	3	2	2	\$43,200
Mowers	6	6	6	6	6	6	8	10	11	11	\$18,000
Aerator	2	2	2	2	2	2	2	2	2	2	\$30,000
Groomers	2	2	2	2	2	3	3	3	3	4	\$14,400
Chipper	1	1	1	1	1	1	1	1	1	1	\$39,000
Chipper Truck	-	-	-	-	-	-	-	1	1	1	\$80,000
Bucket Truck	-	-	-	-	1	1	1	1	1	1	\$100,000

Truck-Mount Sander	1	1	2	3	3	2	2	2	2	2	\$14,400
Tractor and Attachments	1	-	-	-	-	-	-	-	-	-	\$90,600
Stump Grinder Attachment	1	1	1	1	1	1	1	1	1	1	\$12,000
Shatter Tines	1	1	1	1	1	1	1	1	1	1	\$4,200
Pay and Display Parking Machines	-	-	-	1	1	2	9	9	9	9	\$120,000
Small Loader	-	-	-	-	-	-	-	-	1	1	\$80,000
Medium Loader with attachments	-	1	1	1	1	1	1	1	1	1	\$130,000
ATV with Blade attachment	-	-	1	1	1	1	1	1	1	1	\$25,500
Remote Mower with spreader attachment	-	1	1	1	1	1	1	1	1	1	\$51,000
Sports Field Line Painter	-	-	-	-	-	-	-	-	-	1	\$10,000
Compactor Garbage Truck with HIAB	-	-	-	-	-	-	-	-	1	1	\$200,000
2020 SUV	-	-	-	-	-	-	-	-	-	1	\$40,000
Weed Control System	-	-	-	-	-	-	-	-	-	1	\$70,000
Snow Groomer	1	1	1	1	1	1	1	-	-	-	\$195,000
Nordic Track	-	-	-	-	-	-	-	1	1	1	\$377,000
RTV side by side dump	1	1	1	1	1	1	1	1	1	-	\$11,800
Utility Vehicle	-	-	-	-	-	-	-	-	-	1	\$40,000
2010 Connect 5 seater	1	1	1	1	1	1	1	-	-	-	\$29,600
2008 G-Van ETV	1	1	1	1	1	1	1	-	-	-	\$50,000
2012 Van White 1SA	1	1	1	1	1	1	1	1	1	1	\$48,200
2013 Cargo RWD2500 White Truck	-	-	1	1	1	1	1	1	1	1	\$26,700
2011 Cargo Enclosed White Trailer	1	1	1	1	1	1	1	1	1	1	\$9,500
Manlift	1	1	1	1	1	1	1	1	1	1	\$13,300
2011 Self propelled Scissor lift 19' Electric Model SJIII 3219	1	1	1	1	1	1	1	1	1	1	\$10,000
Portable Generator	1	1	1	1	1	1	1	1	1	1	\$48,600
Portable Generator	1	1	1	1	1	1	1	1	1	1	\$48,600
2015 Truck 2500 P/U (CVOR)	-	-	-	-	-	1	1	1	1	1	\$36,500
2018 City Express Compact Cargo Van	-	-	-	-	-	-	-	1	1	1	\$30,000
Total (#)	70	72	75	79	82	91	96	101	102	108	
Total (\$000)	\$2,745.7	\$2,879.3	\$2,945.9	\$3,272.3	\$3,379.5	\$3,616.4	\$4,365.2	\$4,737.2	\$4,951.2	\$5,121.0	

APPENDIX B.3
TABLE 1 - PAGE 10

TOWN OF GEORGINA
CALCULATION OF SERVICE LEVELS
PARKS AND RECREATION

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Historic Population	43,517	43,891	44,268	44,648	45,031	45,418	46,404	46,765	46,992	47,427

INVENTORY SUMMARY (\$000)

Indoor Recreation	\$118,925.0	\$121,273.6	\$122,210.6	\$121,979.6	\$123,310.4	\$128,098.7	\$128,114.7	\$128,127.1	\$128,138.3	\$128,161.7
Parkland Development	\$57,905.7	\$58,008.9	\$58,008.9	\$58,163.7	\$58,163.7	\$58,163.7	\$58,450.7	\$58,611.4	\$58,611.4	\$58,611.4
Park Amenities	\$21,633.2	\$23,814.2	\$24,274.2	\$24,858.2	\$25,313.2	\$25,298.2	\$25,138.2	\$25,838.2	\$25,838.2	\$25,838.2
Park Buildings & Equipment	\$6,126.7	\$6,260.3	\$6,326.9	\$6,653.3	\$6,760.5	\$6,997.4	\$7,746.2	\$8,118.2	\$8,332.2	\$8,502.0
Total (\$000)	\$204,590.5	\$209,356.9	\$210,820.5	\$211,654.7	\$213,547.7	\$218,557.9	\$219,449.7	\$220,694.8	\$220,920.0	\$221,113.2

SERVICE LEVEL (\$/capita)

Average
Service
Level

Indoor Recreation	\$2,732.84	\$2,763.06	\$2,760.70	\$2,732.03	\$2,738.34	\$2,820.44	\$2,760.88	\$2,739.79	\$2,726.80	\$2,702.30	\$2,747.72
Parkland Development	\$1,330.64	\$1,321.66	\$1,310.40	\$1,302.72	\$1,291.64	\$1,280.63	\$1,259.62	\$1,253.31	\$1,247.26	\$1,235.83	\$1,283.37
Park Amenities	\$497.12	\$542.58	\$548.35	\$556.76	\$562.13	\$557.01	\$541.73	\$552.51	\$549.84	\$544.80	\$545.28
Park Buildings & Equipment	\$140.79	\$142.63	\$142.92	\$149.02	\$150.13	\$154.07	\$166.93	\$173.59	\$177.31	\$179.27	\$157.67
Total (\$/capita)	\$4,701.39	\$4,769.93	\$4,762.37	\$4,740.52	\$4,742.24	\$4,812.14	\$4,729.16	\$4,719.20	\$4,701.21	\$4,662.19	\$4,734.04

TOWN OF GEORGINA
CALCULATION OF MAXIMUM ALLOWABLE
PARKS AND RECREATION

10-Year Funding Envelope Calculation	
10 Year Average Service Level 2011 - 2020	\$4,734.04
Net Population 2021 - 2030	7,848
Maximum Allowable Funding Envelope	\$37,152,983
Maximum Allowable Funding Envelope	\$37,152,983

APPENDIX B.3
TABLE 2

TOWN OF GEORGINA
DEVELOPMENT-RELATED CAPITAL PROGRAM
PARKS AND RECREATION

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/ Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					Replacement & BTE Shares	0% Reduction		Available DC Reserves	2021-2030	Post 2030
3.0 PARKS AND RECREATION										
3.1 Indoor Recreation: Multi-Use Recreation Centre										
3.1.1 Multi-Use Recreation Centre (Recreation Share)	2022	\$ 38,102,990	\$ -	\$ 38,102,990	\$ -	\$ -	\$ 38,102,990	\$ 2,534,774	\$ 27,188,216	\$ 8,380,000
Subtotal Indoor Recreation: Multi-Use Recreation Centre		\$ 38,102,990	\$ -	\$ 38,102,990	\$ -	\$ -	\$ 38,102,990	\$ 2,534,774	\$ 27,188,216	\$ 8,380,000
3.2 Parks and Park Buildings										
3.2.1 Julia Munro (Community) Park Sutton (5Ha)	2021	\$ 2,403,188	\$ -	\$ 2,403,188	\$ -	\$ -	\$ 2,403,188	\$ 2,403,188	\$ -	\$ -
3.2.2 Treasure Hill: Village Square/ Trails	2022	\$ 840,130	\$ -	\$ 840,130	\$ -	\$ -	\$ 840,130	\$ 840,130	\$ -	\$ -
3.2.3 Simcoe Landing Phase 9: Village Square (0.41Ha)	2023	\$ 447,000	\$ -	\$ 447,000	\$ -	\$ -	\$ 447,000	\$ -	\$ 447,000	\$ -
3.2.4 Simcoe Landing Phase 9: Neighbourhood Park (2.44Ha)	2023	\$ 1,750,000	\$ -	\$ 1,750,000	\$ -	\$ -	\$ 1,750,000	\$ -	\$ 1,750,000	\$ -
3.2.5 Ainslie Hill (Catering Road): Village Square Block 195	2023	\$ 259,000	\$ -	\$ 259,000	\$ -	\$ -	\$ 259,000	\$ -	\$ 259,000	\$ -
3.2.6 Ainslie Hill (Catering Road): Trail Head Parkette (Blk 194), 2 Lookouts (in buffer)	2023	\$ 517,000	\$ -	\$ 517,000	\$ -	\$ -	\$ 517,000	\$ -	\$ 517,000	\$ -
3.2.7 Greystone: Linear Park/ Trail Design/Construction	2025	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ -
3.2.8 Simcoe Landing Phase 10 Block 592 (0.73Ha)	2026	\$ 550,000	\$ -	\$ 550,000	\$ -	\$ -	\$ 550,000	\$ -	\$ 550,000	\$ -
3.2.9 Simcoe Landing Phase 10 Block 593 (1.322 Ha)	2027	\$ 997,000	\$ -	\$ 997,000	\$ -	\$ -	\$ 997,000	\$ -	\$ 997,000	\$ -
3.2.10 MURC Park Portion (2Ha)	2028	\$ 2,900,000	\$ -	\$ 2,900,000	\$ -	\$ -	\$ 2,900,000	\$ -	\$ 2,900,000	\$ -
3.2.11 Simcoe Landing Block 42 (0.77Ha)	2029	\$ 578,700	\$ -	\$ 578,700	\$ -	\$ -	\$ 578,700	\$ -	\$ 578,700	\$ -
3.2.12 Provision for New Maintenance Building (Parks Growth-Share Only)	2029	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -	\$ -	\$ 1,500,000	\$ -	\$ 799,067	\$ 700,933
3.2.13 Starlish Phase 3 Block 105 (0.15Ha)	2030	\$ 338,300	\$ -	\$ 338,300	\$ -	\$ -	\$ 338,300	\$ -	\$ -	\$ 338,300
3.2.14 Orchid Trail Phase 1 Block 273 (1.88Ha)	2030	\$ 1,410,000	\$ -	\$ 1,410,000	\$ -	\$ -	\$ 1,410,000	\$ -	\$ -	\$ 1,410,000
Subtotal Parks and Park Buildings		\$ 14,990,318	\$ -	\$ 14,990,318	\$ -	\$ -	\$ 14,990,318	\$ 3,243,318	\$ 9,297,767	\$ 2,449,233
3.3 Vehicles and Equipment										
3.3.1 Pick-Up truck (Crew Cab) Parks	2021	\$ 67,000	\$ -	\$ 67,000	\$ -	\$ -	\$ 67,000	\$ 67,000	\$ -	\$ -
3.3.2 Pick-up (for MURC)	2022	\$ 67,000	\$ -	\$ 67,000	\$ -	\$ -	\$ 67,000	\$ 67,000	\$ -	\$ -
3.3.3 Large Lawnmower	2024	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ -
3.3.4 Loader/Backhoe	2024	\$ 175,000	\$ -	\$ 175,000	\$ -	\$ -	\$ 175,000	\$ -	\$ 175,000	\$ -
3.3.5 Pick-Up truck (Crew Cab) Parks	2025	\$ 67,000	\$ -	\$ 67,000	\$ -	\$ -	\$ 67,000	\$ -	\$ 67,000	\$ -
3.3.6 Provision for other New Vehicles/Equipment for Parks	Various	\$ 750,000	\$ -	\$ 750,000	\$ -	\$ -	\$ 750,000	\$ -	\$ 225,000	\$ 525,000
Subtotal Vehicles and Equipment		\$ 1,326,000	\$ -	\$ 1,326,000	\$ -	\$ -	\$ 1,326,000	\$ 134,000	\$ 667,000	\$ 525,000
TOTAL PARKS AND RECREATION		\$ 54,419,308	\$ -	\$ 54,419,308	\$ -	\$ -	\$ 54,419,308	\$ 5,912,092	\$ 37,152,983	\$ 11,354,233

Residential Development Charge Calculation		
Residential Share of 2021 - 2030 DC Eligible Costs	100%	\$37,152,983
10-Year Growth in Population in New Units		8,729
Unadjusted Development Charge Per Capita		\$4,256.27
Non-Residential Development Charge Calculation		
Non-Residential Share of 2021 - 2030 DC Eligible Costs	0%	\$0
10-Year Growth in New Space (Square Metres)		205,240
Unadjusted Development Charge Per Square Metre		\$0.00

2021 - 2030 Net Funding Envelope	\$37,152,983
Reserve Fund Balance	
Balance as at January 1, 2021	\$5,912,092



APPENDIX B.3

TABLE 3

TOWN OF GEORGINA
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 PARKS AND RECREATION
 RESIDENTIAL DEVELOPMENT CHARGE
 (in \$000)

PARKS AND RECREATION	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	TOTAL
OPENING CASH BALANCE	\$0.0	\$3,290.2	(\$21,106.2)	(\$21,316.7)	(\$18,648.7)	(\$15,891.2)	(\$12,829.4)	(\$9,710.7)	(\$8,491.5)	(\$5,260.4)	
2021 - 2030 RESIDENTIAL FUNDING REQUIREMENTS											
- Parks And Recreation: Non Inflated	\$22.5	\$27,210.7	\$2,995.5	\$397.5	\$589.5	\$572.5	\$1,019.5	\$2,922.5	\$1,400.3	\$22.5	\$37,153.0
- Parks And Recreation: Inflated	\$22.5	\$27,754.9	\$3,116.5	\$421.8	\$638.1	\$632.1	\$1,148.1	\$3,357.0	\$1,640.6	\$26.9	\$38,758.6
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	695	816	831	844	859	870	930	944	961	979	8,729
REVENUE											
- DC Receipts: Inflated	\$3,256.1	\$3,899.4	\$4,050.5	\$4,196.2	\$4,356.2	\$4,500.2	\$4,906.7	\$5,080.2	\$5,275.1	\$5,481.4	\$45,002.0
INTEREST											
- Interest on Opening Balance	\$0.0	\$115.2	(\$1,160.8)	(\$1,172.4)	(\$1,025.7)	(\$874.0)	(\$705.6)	(\$534.1)	(\$467.0)	(\$289.3)	(\$6,113.9)
- Interest on In-year Transactions	\$56.6	(\$656.0)	\$16.3	\$66.1	\$65.1	\$67.7	\$65.8	\$30.2	\$63.6	\$95.5	(\$129.3)
TOTAL REVENUE	\$3,312.7	\$3,358.5	\$2,906.0	\$3,089.8	\$3,395.6	\$3,693.9	\$4,266.9	\$4,576.3	\$4,871.7	\$5,287.5	\$38,758.8
CLOSING CASH BALANCE	\$3,290.2	(\$21,106.2)	(\$21,316.7)	(\$18,648.7)	(\$15,891.2)	(\$12,829.4)	(\$9,710.7)	(\$8,491.5)	(\$5,260.4)	\$0.2	

2021 Adjusted Charge Per Capita	\$4,685.00
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Allocation of Capital Program	
Residential Sector	100.0%
Non-Residential Sector	0.0%
Rates for 2021	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



APPENDIX B.4

SERVICES RELATED TO A HIGHWAY:

ROAD OPERATIONS

SERVICES RELATED TO A HIGHWAY: ROAD OPERATIONS

The Georgina Operations and Infrastructure Department is responsible for road construction and maintenance, snow removal on the roads and sidewalks, vehicle fleet, traffic control, sidewalk construction and maintenance, streetlights, sanitary sewer collection, water distribution, and the maintenance of all parks. This section deals with the capital infrastructure of operations buildings, land, and related furniture and equipment, and municipal fleet as it relates to road operations. The Parks and Recreation components are addressed in Appendix B.3, the engineered components of roads, water, sewer and storm drainage are discussed in Appendices C to G.

TABLE 1 HISTORICAL SERVICE LEVELS

The Town of Georgina conducts operations services from several sites. At these sites there are a variety of facilities, including equipment depots, storage buildings and sand domes. The facilities total 46,582 square feet of building space, which was worth almost \$4.34 million in 2020. Note that the portions of facilities related to water and wastewater services has been excluded particularly for the waterworks equipment depot and waterworks facility where one third of the facility GFA was removed. The 5.74 hectares of land associated with these facilities is valued at \$1.58 million. Furniture and equipment required for service provision totals \$449,600 and the operations fleet and associated required equipment includes 71 units, with a combined value of \$4.24 million.

The total value of the inventory of capital assets is \$10.61 million. The resulting ten-year historic average service level is \$190.66 per population and employment, and this, multiplied by the ten-year growth in population and employment (10,893), results in a maximum allowable funding envelope of \$2.08 million.

TABLE 2 2021-2030 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF THE “UNADJUSTED” DEVELOPMENT CHARGES

The ten-year development-related capital program totals \$4.66 million. This includes the recovery of the negative DC reserve balance, provision for a combined maintenance building, additional equipment related to roads and roads fleet acquisitions. Note that the

combined maintenance building provision of \$4.50 million has been allocated two-thirds to road operations at \$3.00 million with the remaining \$1.50 million allocated to parks and recreations services. The provision is based on preliminary Town estimates and accounts for only the growth portion of a new facility.

No replacement shares have been deducted as all projects included in the capital program represent net acquisitions to the existing service base and relate fully to development in the Town. Of the remaining DC eligible costs, the amount which exceeds the maximum allowable funding envelope, \$2.58 million has been deferred to beyond 2030 and will be eligible for recovery under future development charges.

The remaining development-related cost eligible for recovery between 2021 and 2030, \$2.08 million, is allocated 74 per cent, or \$1.54 million against new residential development and 26 per cent, or \$539,986 to non-residential development. This yields an unadjusted residential development charge of \$176.07 per capita and \$2.63 per square metre for non-residential development.

TABLE 3 CASH FLOW ANALYSIS

After cash flow considerations, both the residential and non-residential development charges increase. The residential development charge increases to \$180.63 per capita. The non-residential development charge increases to \$2.76 per square metre. The increases represent the front-ended nature of the timing of the capital program.

The following table summarizes the calculation of the development charges:

SERVICES RELATED TO A HIGHWAY: ROAD OPERATIONS SUMMARY						
10-year Hist. Service Level per pop+empl	2021 - 2030		Unadjusted Development Charge		Calculated Development Charge	
	Development-Related Total	Capital Program Net DC Recoverable	Residential \$/capita	Non-Residential \$/sq.m	Residential \$/capita	Non-Residential \$/sq.m
\$190.66	\$4,656,002	\$2,076,869	\$176.07	\$2.63	\$180.63	\$2.76

APPENDIX B.4
TABLE 1 - PAGE 1

TOWN OF GEORGINA
INVENTORY OF CAPITAL ASSETS
SERVICES RELATED TO A HIGHWAY: ROAD OPERATIONS

BUILDINGS Facility Name	# of Square Feet										UNIT COST (\$/sq.ft.)	
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020		
Egypt Equipment Depot	6,273	6,793	6,793	6,793	6,793	6,793	6,793	6,793	6,793	6,793	6,793	\$160
Belhaven Equipment Depot	6,440	7,220	6,440	6,440	6,440	6,440	6,440	6,440	6,440	6,440	6,440	\$160
Waterworks Equipment Depot (fleet/maintenance - operations related)	746	746	746	746	746	-	-	-	-	-	-	\$230
Belhaven Storage Building	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	\$90
Egypt Storage Building 1	420	420	420	420	420	420	420	420	420	420	420	\$90
Egypt Storage Building 2	900	900	900	900	900	900	900	900	900	900	900	\$90
Belhaven Sand Dome 1	7,850	7,850	7,850	7,850	7,850	7,850	7,850	7,850	7,850	7,850	7,850	\$40
Belhaven Sand Dome 2	7,850	7,850	7,850	7,850	7,850	7,850	7,850	7,850	7,850	7,850	7,850	\$40
Egypt Sand Dome	7,850	7,850	7,850	7,850	7,850	7,850	7,850	7,850	7,850	7,850	7,850	\$40
Waterworks Facility (fleet/maintenance - operations related)	5,679	5,679	5,679	5,679	5,679	5,679	5,679	5,679	5,679	5,679	5,679	\$160
Total (sq.ft.)	46,808	48,108	47,328	47,328	47,328	46,582	46,582	46,582	46,582	46,582	46,582	
Total (\$000)	\$4,427.1	\$4,635.1	\$4,510.3	\$4,510.3	\$4,510.3	\$4,338.8	\$4,338.8	\$4,338.8	\$4,338.8	\$4,338.8	\$4,338.8	

LAND Branch Name	# of Hectares										UNIT COST (\$/ha)	
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020		
Egypt Yard	3.72	3.72	3.72	3.72	3.72	3.72	3.72	3.72	3.72	3.72	3.72	\$275,000
Belhaven Yard	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	\$275,000
Total (ha)	5.75	5.75	5.75	5.75	5.75	5.74	5.74	5.74	5.74	5.74	5.74	
Total (\$000)	\$1,580.3	\$1,580.3	\$1,580.3	\$1,580.3	\$1,580.3	\$1,578.5	\$1,578.5	\$1,578.5	\$1,578.5	\$1,578.5	\$1,578.5	

FURNITURE AND EQUIPMENT Description	Total Value of Furniture & Equipment (\$)										UNIT COST (\$/sq.ft.)	
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020		
Egypt Equipment Depot	\$150,552	\$163,032	\$163,032	\$163,032	\$163,032	\$163,032	\$163,032	\$163,032	\$163,032	\$163,032	\$163,032	\$24
Belhaven Equipment Depot	\$154,560	\$173,280	\$154,560	\$154,560	\$154,560	\$154,560	\$154,560	\$154,560	\$154,560	\$154,560	\$154,560	\$24
Waterworks Equipment Depot	\$17,899	\$17,899	\$17,899	\$17,899	\$17,899	\$0	\$0	\$0	\$0	\$0	\$0	\$24
Waterworks Facility (Fleet)	\$132,000	\$132,000	\$132,000	\$132,000	\$132,000	\$132,000	\$132,000	\$132,000	\$132,000	\$132,000	\$132,000	
Total (\$000)	\$455.0	\$486.2	\$467.5	\$467.5	\$467.5	\$449.6	\$449.6	\$449.6	\$449.6	\$449.6	\$449.6	

APPENDIX B.4
TABLE 1 - PAGE 2

TOWN OF GEORGINA
INVENTORY OF CAPITAL ASSETS
SERVICES RELATED TO A HIGHWAY: ROAD OPERATIONS

FLEET & RELATED EQUIPMENT Description	# of Vehicles or Equipment										UNIT COST (\$/vehicle)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Mechanics Yard											
Hoist 2 Pole 12K Rotary lift EH2	-	1	1	1	1	1	1	1	1	1	\$10,900
Tire Balancer	-	-	1	1	1	1	1	1	1	1	\$4,900
Hydraulic Shop Press 50 ton	-	-	1	1	1	1	1	1	1	1	\$3,800
Tire Machine Rim Clamp X Series	-	-	1	1	1	1	1	1	1	1	\$6,800
Diagnostic Scanner & accessories	-	-	1	1	1	1	1	1	1	1	\$4,400
Pressure Washers	-	-	1	1	1	1	1	1	1	1	\$2,200
White Used oil Tank 500 gallons	-	-	1	1	1	1	1	1	1	1	\$5,500
6" dia Hose Reel Kit, Exhaust Fan, Adapter	-	-	1	1	1	1	1	1	1	1	\$5,500
Oil tank Gravity feed 870 litres Cubet (Tanks)	-	-	1	1	1	1	1	1	1	1	\$6,600
MIG 256 - 220 volts Welder	-	-	1	1	1	1	1	1	1	1	\$3,300
2019 Tool Van	-	-	-	-	-	-	-	-	1	1	\$34,900

Roads											
2017 Truck	-	-	-	-	-	1	1	1	1	1	\$29,089
2019 Truck	-	-	-	-	-	-	-	1	1	1	\$37,219
Tractor 2355 - 1989	1	1	1	1	1	1	-	-	-	-	\$109,200
Tractor 2355 - 1989	1	1	1	1	1	1	-	-	-	-	\$109,200
Heavy Duty Rear Swing Flail Diamond Mower	1	1	1	1	1	1	1	-	-	-	\$16,400
Heavy Duty Rear Swing Flail Diamond Mower	1	1	1	1	1	1	1	-	-	-	\$16,400
5000 including Tiger Flail Mower	1	1	1	1	1	1	1	1	1	1	\$89,500
2016 Case 125 Tractor	-	-	-	-	-	-	1	1	1	1	\$152,900
2016 Case 125 Tractor	-	-	-	-	-	-	1	1	1	1	\$152,900
Flail Mower	-	-	-	-	-	-	-	1	1	1	\$24,000
Flail Mower	-	-	-	-	-	-	-	1	1	1	\$24,000
2004 5T Dump	1	1	1	1	1	-	-	-	-	-	\$207,400
2009 FRTLNR-6T Dump	1	1	1	1	1	1	1	-	-	-	\$251,100
2004 8T Dump	1	1	1	1	1	-	-	-	-	-	\$229,300
2015 FREIGHLINER SD	-	-	-	-	-	1	1	1	1	1	\$264,200
2004 8T Dump	1	1	1	1	1	-	-	-	-	-	\$229,300
2015 FREIGHLINER SD	-	-	-	-	-	1	1	1	1	1	\$264,200
2009 FRTLNR-6T Dump	1	1	1	1	1	1	-	-	-	-	\$251,100
2015 FREIGHLINER SD	-	-	-	-	-	1	1	1	1	1	\$245,700
2006 5T Dump	1	1	1	1	1	1	-	-	-	-	\$294,800
2018 Snowplow	-	-	-	-	-	-	1	1	1	1	\$308,300
2006 5T Dump	1	1	1	1	1	1	-	-	-	-	\$294,800
2018 Snowplow	-	-	-	-	-	-	1	1	1	1	\$308,300
2008 5T Work Star Dump	1	1	1	1	1	1	-	-	-	-	\$251,100
2018 Snowplow	-	-	-	-	-	-	1	1	1	1	\$308,300
2012 Freightliner with Dump	-	1	1	1	1	1	1	1	1	1	\$251,100
2011 FRTLNR-5T Dump	1	1	1	1	1	1	1	1	1	1	\$251,100
2008 Wheel Loader	1	1	1	1	1	1	1	-	-	-	\$120,100
2012 Front end Loader	-	1	1	1	1	1	1	1	1	1	\$136,500
2018 Wheel Loader 524K-11	-	-	-	-	-	-	-	1	1	1	\$211,700
2009 Truck	1	1	1	1	1	1	-	-	-	-	\$38,200
2016 Truck	-	-	-	-	-	-	1	1	1	1	\$43,300
2010 Pick-up Truck	1	1	1	1	1	1	1	-	-	-	\$38,200
2018 Truck	-	-	-	-	-	-	-	1	1	1	\$35,500
2010 Pick-up Truck	1	1	1	1	1	1	1	-	-	-	\$38,200
2019 Truck	-	-	-	-	-	-	-	1	1	1	\$46,000
2003 Pickup Truck	1	1	1	1	1	1	1	-	-	-	\$54,600
2018 Truck	-	-	-	-	-	-	-	1	1	1	\$85,200
2019 Truck	-	-	-	-	-	-	-	-	1	1	\$37,200
2019 Truck	-	-	-	-	-	-	-	-	1	1	\$43,300
2019 Truck	-	-	-	-	-	-	-	-	1	1	\$85,200
2019 Truck	-	-	-	-	-	-	-	-	1	1	\$85,200
2013 Truck White	-	-	1	1	1	1	1	1	1	1	\$54,600
2013 Truck White	-	-	1	1	1	1	1	1	1	1	\$54,600

APPENDIX B.4
TABLE 1 - PAGE 4

TOWN OF GEORGINA
INVENTORY OF CAPITAL ASSETS
SERVICES RELATED TO A HIGHWAY: ROAD OPERATIONS

FLEET & RELATED EQUIPMENT, CONT'D Description	# of Vehicles or Equipment										UNIT COST (\$/vehicle)	
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020		
2005 Triaxle Trailer	1	1	1	1	1	1	1	1	1	1	1	\$21,800
Pressure Washer	1	1	1	1	1	1	1	1	1	1	1	\$16,400
Excavator (used)	1	1	1	1	1	1	1	1	1	1	1	\$163,800
Backhoe/Loader	1	1	1	1	1	1	1	-	-	-	-	\$152,900
2018 Backhoe with Boom	-	-	-	-	-	-	-	1	1	1	1	\$154,000
Pole Trailer	1	1	1	1	1	1	1	1	1	1	1	\$32,800
2005 Trailer	1	1	1	1	1	1	1	1	1	1	1	\$8,700
2005 Trailer DBW	1	1	1	1	1	1	1	1	1	1	1	\$10,900
2011 Utility Trailer	1	1	1	1	1	1	1	1	1	1	1	\$10,900
2012 Yellow Single Axle Pole Trailer	-	1	1	1	1	1	1	1	1	1	1	\$10,900
Utility Trailer - walkbehind	1	1	1	1	1	1	1	1	1	1	1	\$10,900
Hot Boxes 1	1	1	1	1	1	1	1	1	-	-	-	\$32,800
Ashphalt Hot Box	-	-	-	-	-	-	-	-	1	1	1	\$45,700
Hardwares	1	1	1	1	1	1	1	1	1	1	1	\$21,800
2012 Steamer with 100' sewer snake	1	1	1	1	1	1	1	1	1	1	1	\$16,400
2013 Hydraulic 8' Loader Mounted Angle Broom	1	1	1	1	1	1	1	1	1	1	1	\$21,800
Radar signs 100 yellow with brackets and 2013 Solartek RST-1000 Radar	-	-	8	8	8	8	8	9	9	10	10	\$8,600
2013 Three point hitch rear blade	-	-	1	1	1	1	1	1	1	-	-	\$5,500
2003 Aquacide Machine	1	1	1	1	1	-	-	-	-	-	-	\$16,400
2019 Pole Trailer	-	-	-	-	-	-	-	-	1	1	1	\$18,300
Tandem Axle Low Roller Trailer	-	-	-	-	-	-	-	-	-	-	1	\$10,000
Hydroseeder & Trailer	-	-	-	-	-	-	1	1	1	1	1	\$29,200
2 Chipper Caps for Tandem Dump Truck	-	-	-	-	-	-	-	-	1	1	1	\$33,700
Traffic Control Devices	-	-	-	-	-	-	-	-	1	1	1	\$64,000
Brushing Arm	-	-	-	-	-	-	-	-	-	1	1	\$110,000
2020 SUV	-	-	-	-	-	-	-	-	-	-	1	\$39,200
2021 SUV	-	-	-	-	-	-	-	-	-	-	1	\$39,200
Total (#)	34	38	58	58	58	58	58	59	67	71		
Total (\$000)	\$2,972.3	\$3,381.7	\$3,608.2	\$3,608.2	\$3,608.2	\$3,729.0	\$3,683.8	\$3,622.1	\$4,036.8	\$4,238.3		

APPENDIX B.4
TABLE 1 - PAGE 5

TOWN OF GEORGINA
CALCULATION OF SERVICE LEVELS
SERVICES RELATED TO A HIGHWAY: ROAD OPERATIONS

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Historic Population	43,517	43,891	44,268	44,648	45,031	45,418	46,404	46,765	46,992	47,427
Historic Employment	<u>7,555</u>	<u>7,532</u>	<u>7,510</u>	<u>7,488</u>	<u>7,466</u>	<u>7,443</u>	<u>7,597</u>	<u>7,757</u>	<u>7,923</u>	<u>8,095</u>
Historic Population + Employment	51,072	51,423	51,778	52,136	52,497	52,861	54,001	54,522	54,915	55,522

INVENTORY SUMMARY (\$000)

Buildings	\$4,427.1	\$4,635.1	\$4,510.3	\$4,510.3	\$4,510.3	\$4,338.8	\$4,338.8	\$4,338.8	\$4,338.8	\$4,338.8
Land	\$1,580.3	\$1,580.3	\$1,580.3	\$1,580.3	\$1,580.3	\$1,578.5	\$1,578.5	\$1,578.5	\$1,578.5	\$1,578.5
Furniture And Equipment	\$455.0	\$486.2	\$467.5	\$467.5	\$467.5	\$449.6	\$449.6	\$449.6	\$449.6	\$449.6
Fleet & Related Equipment	\$2,972.3	\$3,381.7	\$3,608.2	\$3,608.2	\$3,608.2	\$3,729.0	\$3,683.8	\$3,622.1	\$4,036.8	\$4,238.3
Total (\$000)	\$9,434.7	\$10,083.3	\$10,166.3	\$10,166.3	\$10,166.3	\$10,095.8	\$10,050.6	\$9,989.0	\$10,403.7	\$10,605.2

SERVICE LEVEL (\$/pop+empl)

											Average Service Level
Buildings	\$86.68	\$90.14	\$87.11	\$86.51	\$85.92	\$82.08	\$80.35	\$79.58	\$79.01	\$78.15	\$83.55
Land	\$30.94	\$30.73	\$30.52	\$30.31	\$30.10	\$29.86	\$29.23	\$28.95	\$28.74	\$28.43	\$29.78
Furniture And Equipment	\$8.91	\$9.46	\$9.03	\$8.97	\$8.91	\$8.51	\$8.33	\$8.25	\$8.19	\$8.10	\$8.66
Fleet & Related Equipment	\$58.20	\$65.76	\$69.69	\$69.21	\$68.73	\$70.54	\$68.22	\$66.43	\$73.51	\$76.34	\$68.66
Total (\$/pop+empl)	\$184.74	\$196.09	\$196.34	\$195.00	\$193.66	\$190.99	\$186.12	\$183.21	\$189.45	\$191.01	\$190.66

TOWN OF GEORGINA
CALCULATION OF MAXIMUM ALLOWABLE
SERVICES RELATED TO A HIGHWAY: ROAD OPERATIONS

10-Year Funding Envelope Calculation	
10 Year Average Service Level 2011 - 2020	\$190.66
Net Population & Employment in New Space Growth 2021 - 2030	10,893
Maximum Allowable Funding Envelope	\$2,076,869
Maximum Allowable Funding Envelope	\$2,076,869

APPENDIX B.4
TABLE 2
TOWN OF GEORGINA
DEVELOPMENT-RELATED CAPITAL PROGRAM
SERVICES RELATED TO A HIGHWAY: ROAD OPERATIONS

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/ Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					Replacement & BTE Shares	0% Reduction		Available DC Reserves	2021-2030	Post 2030
4.0 SERVICES RELATED TO A HIGHWAY: ROAD OPERATIONS										
4.1 Recovery of Negative DC Reserve Fund Balance										
4.1.1 Recovery of Negative DC Reserve Balance	2021	\$ 456,002	\$ -	\$ 456,002	\$ -	\$ -	\$ 456,002	\$ -	\$ 456,002	\$ -
Subtotal Recovery of Negative DC Reserve Fund Balance		\$ 456,002	\$ -	\$ 456,002	\$ -	\$ -	\$ 456,002	\$ -	\$ 456,002	\$ -
4.2 Operations Buildings, Land, Equipment										
4.2.1 Provision for New Combined Maint. Building (Road Operations Growth-Share)	2029	\$ 3,000,000	\$ -	\$ 3,000,000	\$ -	\$ -	\$ 3,000,000	\$ -	\$ 620,867	\$ 2,379,133
Subtotal Operations Buildings, Land, Equipment		\$ 3,000,000	\$ -	\$ 3,000,000	\$ -	\$ -	\$ 3,000,000	\$ -	\$ 620,867	\$ 2,379,133
4.3 Roads and Related Fleet										
4.3.1 Additional Sweeper Attachment (Roads)	2021	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -
4.3.2 Tandem Axle Dump Truck/Snowplow and Sidewalk Plow	Various	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 800,000	\$ 200,000
4.3.3 Additional Sweeper Attachment (Roads)	2025	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -
Subtotal Roads and Related Fleet		\$ 1,200,000	\$ -	\$ 1,200,000	\$ -	\$ -	\$ 1,200,000	\$ -	\$ 1,000,000	\$ 200,000
TOTAL SERVICES RELATED TO A HIGHWAY: ROAD OPERATIONS		\$ 4,656,002	\$ -	\$ 4,656,002	\$ -	\$ -	\$ 4,656,002	\$ -	\$ 2,076,869	\$ 2,579,133

Residential Development Charge Calculation		
Residential Share of 2021 - 2030 DC Eligible Costs	74%	\$1,536,883
10-Year Growth in Population in New Units		8,729
Unadjusted Development Charge Per Capita		\$176.07
Non-Residential Development Charge Calculation		
Non-Residential Share of 2021 - 2030 DC Eligible Costs	26%	\$539,986
10-Year Growth in New Space (Square Metres)		205,240
Unadjusted Development Charge Per Square Metre		\$2.63

2021 - 2030 Net Funding Envelope	\$2,076,869
Reserve Fund Balance Balance as at January 1, 2021	(\$456,002)

APPENDIX B.4
TABLE 3 - PAGE 1

TOWN OF GEORGINA
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
SERVICES RELATED TO A HIGHWAY: ROAD OPERATIONS
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)

SERVICES RELATED TO A HIGHWAY: ROAD OPERATIONS	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	TOTAL
OPENING CASH BALANCE	\$0.00	(\$354.63)	(\$282.65)	(\$201.93)	(\$112.33)	(\$94.27)	\$10.58	\$135.62	\$270.51	(\$135.41)	
2021 - 2030 RESIDENTIAL FUNDING REQUIREMENTS											
- Services Related To A Highway: Road Operations: Non Inflated	\$470.6	\$59.2	\$59.2	\$59.2	\$133.2	\$59.2	\$59.2	\$59.2	\$518.6	\$59.2	\$1,536.9
- Services Related To A Highway: Road Operations: Inflated	\$470.6	\$60.4	\$61.6	\$62.8	\$144.2	\$65.4	\$66.7	\$68.0	\$607.7	\$70.7	\$1,678.1
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	695	816	831	844	859	870	930	944	961	979	8,729
REVENUE											
- DC Receipts: Inflated	\$125.5	\$150.3	\$156.2	\$161.8	\$168.0	\$173.5	\$189.2	\$195.9	\$203.4	\$211.3	\$1,735.1
INTEREST											
- Interest on Opening Balance	\$0.0	(\$19.5)	(\$15.5)	(\$11.1)	(\$6.2)	(\$5.2)	\$0.4	\$4.7	\$9.5	(\$7.4)	(\$50.4)
- Interest on In-year Transactions	(\$9.5)	\$1.6	\$1.7	\$1.7	\$0.4	\$1.9	\$2.1	\$2.2	(\$11.1)	\$2.5	(\$6.5)
TOTAL REVENUE	\$116.0	\$132.4	\$142.3	\$152.4	\$162.2	\$170.2	\$191.7	\$202.9	\$201.8	\$206.3	\$1,678.2
CLOSING CASH BALANCE	(\$354.6)	(\$282.6)	(\$201.9)	(\$112.3)	(\$94.3)	\$10.6	\$135.6	\$270.5	(\$135.4)	\$0.1	

2021 Adjusted Charge Per Capita	\$180.63
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Allocation of Capital Program	
Residential Sector	74.0%
Non-Residential Sector	26.0%
Rates for 2021	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



APPENDIX B.4
TABLE 3 - PAGE 2

TOWN OF GEORGINA
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
SERVICES RELATED TO A HIGHWAY: ROAD OPERATIONS
NON-RESIDENTIAL OTHER DEVELOPMENT CHARGE
(in \$000)

SERVICES RELATED TO A HIGHWAY: ROAD OPERATIONS	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	TOTAL
OPENING CASH BALANCE	\$0.00	(\$142.17)	(\$132.91)	(\$118.48)	(\$98.21)	(\$99.30)	(\$64.94)	(\$19.39)	\$39.07	(\$81.22)	
2021 - 2030 NON-RESIDENTIAL - OTHER FUNDING REQUIREMENTS											
- Services Related To A Highway: Road Operations: Non Inflated	\$165.4	\$20.8	\$20.8	\$20.8	\$46.8	\$20.8	\$20.8	\$20.8	\$182.2	\$20.8	\$540.0
- Services Related To A Highway: Road Operations: Inflated	\$165.4	\$21.2	\$21.6	\$22.1	\$50.7	\$23.0	\$23.4	\$23.9	\$213.5	\$24.9	\$589.6
NEW NON-RESIDENTIAL DEVELOPMENT											
- Growth in Square Metres	9,798	13,482	14,960	16,520	18,360	20,385	23,055	26,000	29,400	33,280	205,240
REVENUE											
- DC Receipts: Inflated	\$27.0	\$38.0	\$43.0	\$48.4	\$54.9	\$62.1	\$71.7	\$82.4	\$95.1	\$109.8	\$632.4
INTEREST											
- Interest on Opening Balance	\$0.0	(\$7.8)	(\$7.3)	(\$6.5)	(\$5.4)	(\$5.5)	(\$3.6)	(\$1.1)	\$1.4	(\$4.5)	(\$40.2)
- Interest on In-year Transactions	(\$3.8)	\$0.3	\$0.4	\$0.5	\$0.1	\$0.7	\$0.8	\$1.0	(\$3.3)	\$1.5	(\$1.8)
TOTAL REVENUE	\$23.2	\$30.5	\$36.1	\$42.3	\$49.6	\$57.3	\$69.0	\$82.4	\$93.2	\$106.8	\$590.3
CLOSING CASH BALANCE	(\$142.2)	(\$132.9)	(\$118.5)	(\$98.2)	(\$99.3)	(\$64.9)	(\$19.4)	\$39.1	(\$81.2)	\$0.7	

2021 Adjusted Charge Per Square Metre \$2.76

Allocation of Capital Program	
Residential Sector	74.0%
Non-Residential Sector	26.0%
Rates for 2021	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.5

DEVELOPMENT-RELATED STUDIES

DEVELOPMENT-RELATED STUDIES

The DCA allows the cost of development-related studies to be included in the calculation of development charges. The Town has identified various studies, reports and master plans that need to be developed over the next few years to continue to appropriately plan for anticipated growth in the Town.

TABLE 1 2021-2030 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF THE “UNADJUSTED” DEVELOPMENT CHARGES

As shown in Table 1, the 2021–2030 development-related gross cost for this service area is \$1.86 million. The capital program relates to various development-related studies, including zoning by-law updates, dc study updates, official plan updates, secondary plans, other planning studies and recovery of a negative DC reserve fund balance. The capital plan also includes master plans for parks and recreation, waterfront parks, trails and active transportation and fire.

As many of these studies are directly related to growth in the Town of Georgina, most projects are entirely attributable to new development. However, “benefit to existing” shares have been considered for certain projects including the ten-year update to the Official Plan, Zoning By-law update, Official Plan Conformity Review and the waterfront parks master plan. These shares total \$409,530 which has been removed from the calculation. The remaining \$1.45 million is eligible for recovery over the ten-year planning period under review.

This amount is apportioned 74 per cent (\$1.08 million) to residential development and 26 per cent (\$377,900) to non-residential development. The resulting unadjusted development charges are \$123.21 per capita and \$1.84 per square metre of new non-residential building space.

TABLE 2 CASH FLOW ANALYSIS

The cash-flow analysis is displayed in Table 2 and considers the timing of the development charges revenues to determine the adjusted rates. After cash flow considerations, the residential development charge increases to \$136.19 per capita. The non-residential development charge increases to \$2.09 per square metre.

DEVELOPMENT-RELATED STUDIES SUMMARY

2021 - 2030		Unadjusted		Calculated	
		Development Charge		Development Charge	
Development-Related Capital Program		Residential	Non-Residential	Residential	Non-Residential
Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$1,862,878	\$1,453,349	\$123.21	\$1.84	\$136.19	\$2.09

APPENDIX B.5
TABLE 1
TOWN OF GEORGINA
DEVELOPMENT-RELATED CAPITAL PROGRAM
DEVELOPMENT-RELATED STUDIES

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/ Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					Replacement & BTE Shares	0% Reduction		Available DC Reserves	2021-2030	Post 2030
5.0 DEVELOPMENT-RELATED STUDIES										
5.1 Development-Related Studies - Planning										
5.1.1 Zoning By-law Update	2021	\$ 60,000	\$ -	\$ 60,000	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -
5.1.2 Zoning By-law Update	2022	\$ 100,000	\$ -	\$ 100,000	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
5.1.3 Official Plan Conformity Review	2022	\$ 50,000	\$ -	\$ 50,000	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -
5.1.4 Pefferlaw Secondary Plan	2022	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
5.1.5 Development Tracking System (Capital Only)	2023	\$ 300,000	\$ -	\$ 300,000	\$ -	\$ -	\$ 300,000	\$ -	\$ 300,000	\$ -
5.1.6 Long Range Financial Plan	2023	\$ 70,000	\$ -	\$ 70,000	\$ -	\$ -	\$ 70,000	\$ -	\$ 70,000	\$ -
5.1.7 Development Engineering Design Criteria Review	2022	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
5.1.8 Sutton/Jackson's Point Secondary Plan	2023	\$ 60,000	\$ -	\$ 60,000	\$ -	\$ -	\$ 60,000	\$ -	\$ 60,000	\$ -
5.1.9 Keswick Business Park Secondary Plan	2024	\$ 60,000	\$ -	\$ 60,000	\$ -	\$ -	\$ 60,000	\$ -	\$ 60,000	\$ -
5.1.10 Miscellaneous Planning Studies	2025	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -
5.1.11 Ten Year OP Update and Review	2026	\$ 100,000	\$ -	\$ 100,000	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
5.1.12 Development Charges Study	2026	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ -
5.1.13 Miscellaneous Planning Studies	2027	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -
5.1.14 Miscellaneous Planning Studies	2029	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -
5.1.15 Recovery of Negative Reserve Fund Balance	2021	\$ 292,878	\$ -	\$ 292,878	\$ -	\$ -	\$ 292,878	\$ -	\$ 292,878	\$ -
Subtotal Development-Related Studies - Planning		\$ 1,337,878	\$ -	\$ 1,337,878	\$ 155,000	\$ -	\$ 1,182,878	\$ -	\$ 1,182,878	\$ -
5.2 Development-Related Studies - Other										
5.2.1 Parks and Recreation Master Plan	2022	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -
5.2.2 Waterfront Parks Masterplan - Phase 1	2021	\$ 125,000	\$ -	\$ 125,000	\$ 104,315	\$ -	\$ 20,685	\$ -	\$ 20,685	\$ -
5.2.3 Waterfront Parks Masterplan - Phase 2	2022	\$ 105,000	\$ -	\$ 105,000	\$ 87,625	\$ -	\$ 17,375	\$ -	\$ 17,375	\$ -
5.2.4 Waterfront Parks Masterplan - Phase 3	2023	\$ 75,000	\$ -	\$ 75,000	\$ 62,589	\$ -	\$ 12,411	\$ -	\$ 12,411	\$ -
5.2.5 Trails and Active Transportation Master Plan Update	2023	\$ 45,000	\$ -	\$ 45,000	\$ -	\$ -	\$ 45,000	\$ -	\$ 45,000	\$ -
5.2.6 Fire Master Plan	2023	\$ 75,000	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ -
Subtotal Development-Related Studies - Other		\$ 525,000	\$ -	\$ 525,000	\$ 254,530	\$ -	\$ 270,470	\$ -	\$ 270,470	\$ -
TOTAL DEVELOPMENT-RELATED STUDIES		\$ 1,862,878	\$ -	\$ 1,862,878	\$ 409,530	\$ -	\$ 1,453,349	\$ -	\$ 1,453,349	\$ -

Residential Development Charge Calculation		
Residential Share of 2021 - 2030 DC Eligible Costs	74%	\$1,075,478
10-Year Growth in Population in New Units		8,729
Unadjusted Development Charge Per Capita		\$123.21
Non-Residential Development Charge Calculation		
Non-Residential Share of 2021 - 2030 DC Eligible Costs	26%	\$377,871
10-Year Growth in New Space (Square Metres)		205,240
Unadjusted Development Charge Per Square Metre		\$1.84

Reserve Fund Balance	
Balance as at January 1, 2021	(\$292,878)



APPENDIX B.5
TABLE 2 - PAGE 1

TOWN OF GEORGINA
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
DEVELOPMENT-RELATED STUDIES
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)

DEVELOPMENT-RELATED STUDIES	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	TOTAL
OPENING CASH BALANCE	\$0.00	(\$163.92)	(\$283.17)	(\$622.72)	(\$580.77)	(\$508.35)	(\$473.88)	(\$388.77)	(\$259.87)	(\$153.47)	
2021 - 2030 RESIDENTIAL FUNDING REQUIREMENTS											
- Development-Related Studies: Non Inflated	\$254.2	\$216.4	\$416.2	\$44.4	\$22.2	\$62.9	\$29.6	\$0.0	\$29.6	\$0.0	\$1,075.5
- Development-Related Studies: Inflated	\$254.2	\$220.7	\$433.0	\$47.1	\$24.0	\$69.4	\$33.3	\$0.0	\$34.7	\$0.0	\$1,116.5
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	695	816	831	844	859	870	930	944	961	979	8,729
REVENUE											
- DC Receipts: Inflated	\$94.7	\$113.4	\$117.7	\$122.0	\$126.6	\$130.8	\$142.6	\$147.7	\$153.3	\$159.3	\$1,308.1
INTEREST											
- Interest on Opening Balance	\$0.0	(\$9.0)	(\$15.6)	(\$34.2)	(\$31.9)	(\$28.0)	(\$26.1)	(\$21.4)	(\$14.3)	(\$8.4)	(\$188.9)
- Interest on In-year Transactions	(\$4.4)	(\$3.0)	(\$8.7)	\$1.3	\$1.8	\$1.1	\$1.9	\$2.6	\$2.1	\$2.8	(\$2.5)
TOTAL REVENUE	\$90.3	\$101.4	\$93.5	\$89.1	\$96.5	\$103.9	\$118.4	\$128.9	\$141.1	\$153.6	\$1,116.7
CLOSING CASH BALANCE	(\$163.9)	(\$283.2)	(\$622.7)	(\$580.8)	(\$508.4)	(\$473.9)	(\$388.8)	(\$259.9)	(\$153.5)	\$0.2	

2021 Adjusted Charge Per Capita	\$136.19
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Allocation of Capital Program	
Residential Sector	74.0%
Non-Residential Sector	26.0%
Rates for 2021	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



APPENDIX B.5
TABLE 2 - PAGE 2

TOWN OF GEORGINA
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
DEVELOPMENT-RELATED STUDIES
NON-RESIDENTIAL OTHER DEVELOPMENT CHARGE
(in \$000)

DEVELOPMENT-RELATED STUDIES	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	TOTAL
OPENING CASH BALANCE	\$0.00	(\$70.72)	(\$124.79)	(\$254.58)	(\$248.18)	(\$228.20)	(\$217.75)	(\$186.40)	(\$133.16)	(\$79.62)	
2021 - 2030 NON-RESIDENTIAL - OTHER FUNDING REQUIREMENTS											
- Development-Related Studies: Non Inflated	\$89.3	\$76.0	\$146.2	\$15.6	\$7.8	\$22.1	\$10.4	\$0.0	\$10.4	\$0.0	\$377.9
- Development-Related Studies: Inflated	\$89.3	\$77.5	\$152.1	\$16.6	\$8.4	\$24.4	\$11.7	\$0.0	\$12.2	\$0.0	\$392.3
NEW NON-RESIDENTIAL DEVELOPMENT											
- Growth in Square Metres	9,798	13,482	14,960	16,520	18,360	20,385	23,055	26,000	29,400	33,280	205,240
REVENUE											
- DC Receipts: Inflated	\$20.5	\$28.7	\$32.5	\$36.6	\$41.5	\$47.0	\$54.3	\$62.4	\$72.0	\$83.1	\$478.6
INTEREST											
- Interest on Opening Balance	\$0.0	(\$3.9)	(\$6.9)	(\$14.0)	(\$13.7)	(\$12.6)	(\$12.0)	(\$10.3)	(\$7.3)	(\$4.4)	(\$84.9)
- Interest on In-year Transactions	(\$1.9)	(\$1.3)	(\$3.3)	\$0.4	\$0.6	\$0.4	\$0.7	\$1.1	\$1.0	\$1.5	(\$0.9)
TOTAL REVENUE	\$18.6	\$23.5	\$22.3	\$22.9	\$28.4	\$34.8	\$43.1	\$53.2	\$65.7	\$80.2	\$392.9
CLOSING CASH BALANCE	(\$70.7)	(\$124.8)	(\$254.6)	(\$248.2)	(\$228.2)	(\$217.8)	(\$186.4)	(\$133.2)	(\$79.6)	\$0.6	

2021 Adjusted Charge Per Square Metre \$2.09

Allocation of Capital Program	
Residential Sector	74.0%
Non-Residential Sector	26.0%
Rates for 2021	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX C
TOWN-WIDE ENGINEERED SERVICES
TECHNICAL APPENDIX

TOWN-WIDE ENGINEERED SERVICES

This appendix deals with town-wide roads and related infrastructure (Services Related to a Highway) and stormwater management. The Parks and Recreation components are addressed in Appendix B.3, and the soft components of road maintenance, including the fleet and operations garages is discussed in Appendix B.4. Area-specific road works for the Keswick and Sutton service areas are discussed in Appendices D and E, respectively.

APPENDIX C.1

TOWN-WIDE ROADS AND RELATED

TECHNICAL APPENDIX

SERVICES RELATED TO A HIGHWAY: TOWN-WIDE ROADS AND RELATED

The roads and related infrastructure in Georgina includes the roads themselves, as well as intersection improvements, sidewalks, bridges, culverts and other structures.

The development-related roads infrastructure projects identified herein are required to service the demands of new development in the Town over the period from 2021 to 2041, for growth of approximately 24,350 persons in new units and total growth in new GFA of roughly 731,300 sqm. This forecast is discussed in more detail in Appendix A.

The following tables set out the 2021 to 2041 development-related capital forecast and the calculation of the development charge for roads. The content of the tables is as follows:

Table 1	Historic Service Level Analysis
Table 2	Development-Related Capital Program

TABLE 1 HISTORICAL SERVICE LEVELS

As shown in Table 1, the Town operates 671.3 lane kilometres of roads. All roads have a combined replacement cost of \$756.82 million. The value of the 18 bridges and culverts is estimated at \$15.30 million. Finally, the 110 kilometres of sidewalks in 2020 were worth \$24.75 million.

The combined value of the roads and related inventory of capital assets totals \$796.87 million and the ten-year historical average service level is calculated at \$14,799.23 per capita plus employment. This average service level multiplied by the forecast growth in net population and employment from 2021 to 2041 (30,743), results in a maximum allowable funding envelope of \$454.98 million.

TABLE 2 2021-2041 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF THE “UNADJUSTED” DEVELOPMENT CHARGES

The total cost of the town-wide roads capital program is \$1.75 million and includes a provision for growth-related road works that will be needed throughout the Town between 2021 and 2041 at \$1.5 million. It also includes development of a transportation master plan

at \$250,000 with the expectation that this plan will help inform future growth-related road capital needs. This does not include any works that would be defined as a local service. Table 1 details the allocation of the included costs.

As the \$1.75 million total relates only to the development-related portion of town-wide roadworks, no benefit to existing or replacement shares have been deducted. The Town's roads DC reserve fund has an available balance of about \$442,200, which will be used to fund a portion of these works. The remaining DC eligible share of \$1.31 million is incorporated into the development charges calculation and is allocated to the residential sector and non-residential sector based on shares of population and non-residential building space growth between 2021 and 2041.

The residential share of the costs totals \$928,560, or 71 per cent. When divided by the long-term population growth in new units of 24,347, a charge of \$38.14 per capita results. The non-residential share of the costs represents 29 per cent and totals \$379,271. When divided by the anticipated increase in square metres of building space between 2021 and 2041 (731,299 square metres), a charge of \$0.52 per square metre results.

The following is a summary of the calculated Town-wide roads development charges:

TOWN-WIDE ROADS AND RELATED					
2021 - 2041		Unadjusted		Calculated	
Development-Related Capital Program		Development Charge		Development Charge	
Total	Net DC Recoverable	Residential	Non-Residential	Residential	Non-Residential
		\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$1,750,000	\$1,307,831	\$38.14	\$0.52	\$38.14	\$0.52

APPENDIX C.1
TABLE 1 - PAGE 1

TOWN OF GEORGINA
INVENTORY OF CAPITAL ASSETS
ROADS AND RELATED

ROADS Type of Road	# of Lane Kilometres										UNIT COST (\$/km)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
High Class Bit.	414.60	414.60	414.60	414.60	414.60	417.20	419.80	422.40	425.00	427.60	\$1,200,000
Low Class Bit.	250.20	250.20	250.20	250.20	250.20	248.90	247.60	246.30	245.00	243.70	\$1,000,000
Total (km)	664.80	664.80	664.80	664.80	664.80	666.10	667.40	668.70	670.00	671.30	
Total (\$000)	\$747,719.6	\$747,719.6	\$747,719.6	\$747,719.6	\$747,719.6	\$749,539.7	\$751,359.8	\$753,179.9	\$755,000.0	\$756,820.1	

BRIDGES & CULVERTS Description	# of Bridges & Culverts										UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Bridges & Culverts	18	18	18	18	18	18	18	18	18	18	\$850,000
Total (#)	18	18	18	18	18	18	18	18	18	18	
Total (\$000)	\$15,300.0	\$15,300.0	\$15,300.0	\$15,300.0	\$15,300.0	\$15,300.0	\$15,300.0	\$15,300.0	\$15,300.0	\$15,300.0	

SIDEWALKS Description	# of Kilometres										UNIT COST (\$/km)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Sidewalks	75.0	75.0	75.0	75.0	75.0	82.0	89.0	96.0	103.0	110.0	\$225,000
Total (km)	75.0	75.0	75.0	75.0	75.0	82.0	89.0	96.0	103.0	110.0	
Total (\$000)	\$16,875.0	\$16,875.0	\$16,875.0	\$16,875.0	\$16,875.0	\$18,450.0	\$20,025.0	\$21,600.0	\$23,175.0	\$24,750.0	

**APPENDIX C.1
TABLE 1 - PAGE 2**

**TOWN OF GEORGINA
CALCULATION OF SERVICE LEVELS
ROADS AND RELATED**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Historic Population	43,517	43,891	44,268	44,648	45,031	45,418	46,404	46,765	46,992	47,427
Historic Employment	<u>7,555</u>	<u>7,532</u>	<u>7,510</u>	<u>7,488</u>	<u>7,466</u>	<u>7,443</u>	<u>7,597</u>	<u>7,757</u>	<u>7,923</u>	<u>8,095</u>
Historic Population + Employment	51,072	51,423	51,778	52,136	52,497	52,861	54,001	54,522	54,915	55,522

INVENTORY SUMMARY (\$000)

Roads	\$747,719.6	\$747,719.6	\$747,719.6	\$747,719.6	\$747,719.6	\$749,539.7	\$751,359.8	\$753,179.9	\$755,000.0	\$756,820.1
Bridges & Culverts	\$15,300.0	\$15,300.0	\$15,300.0	\$15,300.0	\$15,300.0	\$15,300.0	\$15,300.0	\$15,300.0	\$15,300.0	\$15,300.0
Sidewalks	\$16,875.0	\$16,875.0	\$16,875.0	\$16,875.0	\$16,875.0	\$18,450.0	\$20,025.0	\$21,600.0	\$23,175.0	\$24,750.0
Total (\$000)	\$779,894.6	\$779,894.6	\$779,894.6	\$779,894.6	\$779,894.6	\$783,289.7	\$786,684.8	\$790,079.9	\$793,475.0	\$796,870.1

SERVICE LEVEL (\$/pop+empl)											Average Service Level
Roads	\$14,640.58	\$14,540.57	\$14,440.87	\$14,341.71	\$14,243.09	\$14,179.38	\$13,913.93	\$13,814.15	\$13,748.48	\$13,631.03	\$14,149.38
Bridges & Culverts	\$299.58	\$297.53	\$295.49	\$293.46	\$291.45	\$289.44	\$283.33	\$280.62	\$278.61	\$275.57	\$288.51
Sidewalks	\$330.42	\$328.16	\$325.91	\$323.67	\$321.45	\$349.03	\$370.83	\$396.17	\$422.01	\$445.77	\$361.34
Total (\$/pop+empl)	\$15,270.58	\$15,166.26	\$15,062.28	\$14,958.85	\$14,855.98	\$14,817.85	\$14,568.09	\$14,490.94	\$14,449.11	\$14,352.37	\$14,799.23

**TOWN OF GEORGINA
CALCULATION OF MAXIMUM ALLOWABLE
ROADS AND RELATED**

10-Year Funding Envelope Calculation	
10 Year Average Service Level 2011 - 2020	\$14,799.23
Net Population & Employment Growth in New Space 2021 - 2041	30,743
Maximum Allowable Funding Envelope	\$454,979,649
Less: Uncommitted Excess Capacity	\$0
Discounted Maximum Allowable Funding Envelope	\$454,979,649

APPENDIX C.1
TABLE 2

TOWN OF GEORGINA
DEVELOPMENT-RELATED CAPITAL PROGRAM
SERVICES RELATED TO A HIGHWAY: TOWN-WIDE ROADS AND RELATED

Project Description	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
				Replacement & BTE Shares	0% Reduction		Available DC Reserves	2021-2041	Post 2041
1.0 SERVICES RELATED TO A HIGHWAY: TOWN-WIDE ROADS AND RELATED									
1.1 Town-Wide Roads									
1.1.1 Provision for Town-wide Growth Related Road Works	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -	\$ -	\$ 1,500,000	\$ 442,169	\$ 1,057,831	\$ -
1.1.2 Transportation Master Plan	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000	\$ -	\$ 250,000	\$ -
Subtotal Town-Wide Roads	\$ 1,750,000	\$ -	\$ 1,750,000	\$ -	\$ -	\$ 1,750,000	\$ 442,169	\$ 1,307,831	\$ -
TOTAL SERVICES RELATED TO A HIGHWAY: TOWN-WIDE ROADS AND RELATED	\$ 1,750,000	\$ -	\$ 1,750,000	\$ -	\$ -	\$ 1,750,000	\$ 442,169	\$ 1,307,831	\$ -

Residential Development Charge Calculation		
Residential Share of 2021 - 2041 DC Eligible Costs	71%	\$928,560
2021-2041 Growth in Population in New Units		24,347
Unadjusted Development Charge Per Capita		\$38.14
Non-Residential Development Charge Calculation		
Non-Residential Share of 2021 - 2041 DC Eligible Costs	29%	\$379,271
2021-2041 Growth in New Space (Square Metres)		731,299
Unadjusted Development Charge Per Square Metre		\$0.52

2021 - 2041 Net Funding Envelope	\$454,979,649
Reserve Fund Balance	
Balance as at January 1, 2021	\$442,169

APPENDIX C.2
TOWN-WIDE STORMWATER MANAGEMENT
TECHNICAL APPENDIX

TOWN-WIDE STORMWATER MANAGEMENT

The Town of Georgina’s development charges include a Stormwater Management component. This will fund a Stormwater Model/Master Plan, which will inform future development-related infrastructure works required across the Town of Georgina.

The master plan and model will identify works required to service the demands of new development in the Town over the period from 2021 to 2041, for growth of approximately 24,350 persons in new units and total growth in new GFA of roughly 731,300 sqm. This forecast is discussed in more detail in Appendix A.

The total cost of the Stormwater Model/Master Plan is estimated at \$300,000. As it is deemed fully growth-related, no replacement shares have been deducted. Reserve funds amounting to \$11,810 are used against the growth related costs, therefore \$288,190 is carried forward and deemed DC eligible in the planning period to 2041.

The residential share of the costs totals \$204,615, or 71 per cent. When divided by the long-term population growth in new units of 24,347, a charge of \$8.40 per capita results. The non-residential share of the costs represents 21 per cent and total \$83,575. When divided by the anticipated increase in square metres of building space between 2021 and 2041 (731,299 square metres), a charge of \$0.11 per square metre results.

The following is a summary of the calculated Town-wide stormwater management development charges:

TOWN-WIDE STORMWATER MANAGEMENT					
2021 - 2041		Unadjusted Development Charge		Calculated Development Charge	
Development-Related Capital Program		Residential	Non-Residential	Residential	Non-Residential
Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$300,000	\$288,190	\$8.40	\$0.11	\$8.40	\$0.11

APPENDIX C.2
TABLE 1
TOWN OF GEORGINA
DEVELOPMENT-RELATED CAPITAL PROGRAM
TOWN-WIDE STORMWATER MANAGEMENT

Project Description	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
				Replacement & BTE Shares	0% Reduction		Available DC Reserves	2021-2041	Post 2041
2.0 TOWN-WIDE STORMWATER MANAGEMENT									
2.1 Town-Wide Stormwater Management									
2.1.1 Stormwater Model/Masterplan	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000	\$ 11,810	\$ 238,190	\$ -
2.1.2 Stormwater Model/Masterplan	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
Subtotal Town-Wide Stormwater Management	\$ 300,000	\$ -	\$ 300,000	\$ -	\$ -	\$ 300,000	\$ 11,810	\$ 288,190	\$ -
TOTAL TOWN-WIDE STORMWATER MANAGEMENT	\$ 300,000	\$ -	\$ 300,000	\$ -	\$ -	\$ 300,000	\$ 11,810	\$ 288,190	\$ -

Residential Development Charge Calculation		
Residential Share of 2021 - 2041 DC Eligible Costs	71%	\$204,615
2021-2041 Growth in Population in New Units		24,347
Unadjusted Development Charge Per Capita		\$8.40
Non-Residential Development Charge Calculation		
Non-Residential Share of 2021 - 2041 DC Eligible Costs	29%	\$83,575
2021-2041 Growth in New Space (Square Metres)		731,299
Unadjusted Development Charge Per Square Metre		\$0.11

Reserve Fund Balance	
Balance as at January 1, 2020	\$11,810

APPENDIX D
KESWICK SERVICE AREA
TECHNICAL APPENDIX

KESWICK SERVICE AREA

This appendix provides a brief outline of the capital works required in the Keswick Service Area. The capital program outlines several works needed including services related to a highway: roads and related, water, sewer, vehicles and engineering studies related to this service area.

The Keswick community is anticipated to accommodate most of the development in the Town over the long-term planning period – 66 per cent of residential development and 91 per cent of non-residential development. The capital costs and resulting development charges outlined in this appendix only apply to development within the boundaries of Keswick, as illustrated in Exhibit 1. Development occurring within this area will be subject to both the Keswick-specific charge, as well as the Town-wide development charges calculated in this Background Study.

Table 1 provides the details of the projects included in the Keswick area-specific development charge calculation. The project costs and nature of the works have been informed by Town staff which also includes input from GM Blue Plan as it relates to water and wastewater modelling. A brief summary of the projects follows:

- The roads and related infrastructure includes the construction of a new segment of Dovedale Drive, as well as the urbanization of Queensway North and recovery of the Queensway Box culvert. The total cost of this share of the program is \$7.70 million. As the segment of Dovedale Drive included in the program constitutes a brand new road segment, no replacement shares have been deducted. A share of the urbanization costs of Queensway North, \$2.57 million, are removed from the calculation as they represent the basic resurfacing of the road segment, which would have been required in the absence of development, prior to the urbanization and improvement works. Furthermore, a replacement share associated to the Queensway Box culvert of approximately \$542,200 is also removed from the total.
- Various sidewalk and streetlight constructions are required to accommodate growth in the service area totalling \$4.91 million. Of this amount, about \$995,400 is assumed to be a local service contribution and removed from the calculation. In addition, about \$260,800 is associated to benefit to existing shares associated to some reconstruction works on existing sidewalks.

- Water services totals \$6.04 million which includes new watermain on Old Homestead Rd, new trunk watermain Queensway North and new trunk main on Glenwoods Ave. Local service contributions amounting to \$583,800 have been identified and removed from the total cost. A further, \$545,600 has also been subtracted associated to benefit to existing shares.
- Sewer includes The Queensway South Sewer and a provision for growth related I/I works for a total of \$627,300. A benefit to existing share related to The Queensway South Sewer is also identified at about \$343,980. The I/I works have been allocated to both the Keswick and Sutton service areas based on shares of population and employment as they are identified to benefit both areas. Importantly, the I/I Works considered in this study would only be related to spearheading Town initiated I/I programs. At this stage, the Town would need to do some investigative analysis prior to initiating the extensive works which have been identified through some preliminary engineering analyses.
- Water and wastewater vehicles totalling \$276,600 have been identified which include an aqualoader bulk fill station, 2 crew cabs and a cube van. No benefit to existing shares are allocated as these vehicles are net new additions to the fleet. The vehicles have been allocated to both the Keswick and Sutton service areas based on shares of population and employment as they are identified to benefit both areas.
- Engineering studies including a sanitary model/master plan and water model/master plan have been identified totalling \$447,370, with no associated benefit to existing shares identified. Development of the models/master plan have been allocated to both the Keswick and Sutton service areas based on shares of population and employment as they are identified to benefit both areas.

The total cost of these works is identified to be about \$20.00 million. Local service contributions amounting to about \$ 1.58 million as well as benefit to existing shares of \$4.27 million have been netted off the total costs. Of the total DC eligible costs of \$14.16 million, \$1.26 million is to be funded by the available Keswick Service Area DC reserve funds. The remaining share of \$12.89 million is eligible for recovery through development charges during the 2021 to 2041 planning period and has been allocated to the residential and non-residential sectors based on anticipated development within the service area.

The residential share of costs totals \$8.25 million, or 64 per cent. This share is divided by the anticipated population growth in new units (16,139) in Keswick over the longer-term planning period and yields a development charge of \$511.30 per capita.

The non-residential share of 36 per cent, or \$4.64 million, is divided by the long-term increase in non-residential building space of 662,122 square metres. This results in a charge of \$7.01 per square metre of non-residential development located within the boundaries of the Keswick Service Area.

APPENDIX D
TABLE 1
TOWN OF GEORGINA
DEVELOPMENT-RELATED CAPITAL PROGRAM
KESWICK SERVICE AREA

Project Description	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
				Replacement & BTE Shares	0% Reduction		Available DC Reserves	2021-2041	Post 2041
1.0 KESWICK SERVICE AREA									
1.1 Keswick Service Area - Roads									
1.1.1 Dovedale Drive	\$ 1,830,000	\$ -	\$ 1,830,000	\$ -	\$ -	\$ 1,830,000	\$ 1,263,073	\$ 566,928	\$ -
1.1.2 Queensway North Urbanization (Church to Old Homestead) fully urbanized	\$ 5,145,000	\$ -	\$ 5,145,000	\$ 2,572,500	\$ -	\$ 2,572,500	\$ -	\$ 2,572,500	\$ -
1.1.3 Queensway Box Culvert - Recovery	\$ 722,946	\$ -	\$ 722,946	\$ 542,210	\$ -	\$ 180,737	\$ -	\$ 180,737	\$ -
Subtotal Keswick Service Area - Roads	\$ 7,697,946	\$ -	\$ 7,697,946	\$ 3,114,710	\$ -	\$ 4,583,237	\$ 1,263,073	\$ 3,320,164	\$ -
1.2 Keswick Service Area - Sidewalks and Streetlights									
1.2.1 1.5 m wide sidewalk from Dunnville to Church	\$ 201,600	\$ -	\$ 201,600	\$ 181,440	\$ -	\$ 20,160	\$ -	\$ 20,160	\$ -
1.2.2 Old Homestead Sidewalk/Multi-Use Path Metro Road to Woodbine	\$ 1,789,200	\$ 995,400	\$ 793,800	\$ 79,380	\$ -	\$ 714,420	\$ -	\$ 714,420	\$ -
1.2.3 Sidewalk/Multi-Use Path Connections	\$ 400,000	\$ -	\$ 400,000	\$ -	\$ -	\$ 400,000	\$ -	\$ 400,000	\$ -
1.2.4 Streetlights on the west side of Woodbine from Ravenshoe to Woodbine	\$ 1,043,700	\$ -	\$ 1,043,700	\$ -	\$ -	\$ 1,043,700	\$ -	\$ 1,043,700	\$ -
1.2.5 Streetlights on the east side of Woodbine from Ravenshoe to Woodbine	\$ 1,043,700	\$ -	\$ 1,043,700	\$ -	\$ -	\$ 1,043,700	\$ -	\$ 1,043,700	\$ -
1.2.6 Streetlights from Robert Wilson Crescent to Woodbine Avenue on the north	\$ 433,440	\$ -	\$ 433,440	\$ -	\$ -	\$ 433,440	\$ -	\$ 433,440	\$ -
Subtotal Keswick Service Area - Sidewalks and Streetlights	\$ 4,911,640	\$ 995,400	\$ 3,916,240	\$ 260,820	\$ -	\$ 3,655,420	\$ -	\$ 3,655,420	\$ -
1.3 Keswick Service Area - Water									
1.3.1 New watermain on Old Homestead Road	\$ 3,696,000	\$ -	\$ 3,696,000	\$ 369,600	\$ -	\$ 3,326,400	\$ -	\$ 3,326,400	\$ -
1.3.2 New trunk watermain on The Queensway North to Old Homestead Road	\$ 1,167,600	\$ 583,800	\$ 583,800	\$ 58,380	\$ -	\$ 525,420	\$ -	\$ 525,420	\$ -
1.3.3 New trunk watermain on Glenwoods Avenue	\$ 1,176,000	\$ -	\$ 1,176,000	\$ 117,600	\$ -	\$ 1,058,400	\$ -	\$ 1,058,400	\$ -
Sub-Total Keswick Service Area - Water	\$ 6,039,600	\$ 583,800	\$ 5,455,800	\$ 545,580	\$ -	\$ 4,910,220	\$ -	\$ 4,910,220	\$ -

APPENDIX D
TABLE 1
TOWN OF GEORGINA
DEVELOPMENT-RELATED CAPITAL PROGRAM
KESWICK SERVICE AREA

Project Description	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
				Replacement & BTE Shares	0% Reduction		Available DC Reserves	2021-2041	Post 2041
1.4 Keswick Service Area - Sewer									
1.4.1 The Queensway South Sewer	\$ 546,000	\$ -	\$ 546,000	\$ 343,980	\$ -	\$ 202,020	\$ -	\$ 202,020	\$ -
1.4.2 Provision for Growth Related I/I Works	\$ 81,341	\$ -	\$ 81,341	\$ -	\$ -	\$ 81,341	\$ -	\$ 81,341	\$ -
Sub-Total Keswick Service Area - Sewer	\$ 627,341	\$ -	\$ 627,341	\$ 343,980	\$ -	\$ 283,361	\$ -	\$ 283,361	\$ -
1.5 Water and Wastewater Vehicles									
1.5.1 Aqualoader Bulk Fill Station	\$ 56,939	\$ -	\$ 56,939	\$ -	\$ -	\$ 56,939	\$ -	\$ 56,939	\$ -
1.5.2 Crew Cab	\$ 65,073	\$ -	\$ 65,073	\$ -	\$ -	\$ 65,073	\$ -	\$ 65,073	\$ -
1.5.3 Crew Cab	\$ 65,073	\$ -	\$ 65,073	\$ -	\$ -	\$ 65,073	\$ -	\$ 65,073	\$ -
1.5.4 Cube Van	\$ 89,475	\$ -	\$ 89,475	\$ -	\$ -	\$ 89,475	\$ -	\$ 89,475	\$ -
Sub-Total Water and Wastewater Vehicles	\$ 276,558	\$ -	\$ 276,558	\$ -	\$ -	\$ 276,558	\$ -	\$ 276,558	\$ -
1.6 Engineering Studies									
1.6.1 Sanitary Model/Masterplan - Recovery	\$ 203,352	\$ -	\$ 203,352	\$ -	\$ -	\$ 203,352	\$ -	\$ 203,352	\$ -
1.6.2 Water Model/Masterplan Updates	\$ 122,011	\$ -	\$ 122,011	\$ -	\$ -	\$ 122,011	\$ -	\$ 122,011	\$ -
1.6.3 Sanitary Model/Masterplan Updates	\$ 122,011	\$ -	\$ 122,011	\$ -	\$ -	\$ 122,011	\$ -	\$ 122,011	\$ -
Sub-Total Engineering Studies	\$ 447,374	\$ -	\$ 447,374	\$ -	\$ -	\$ 447,374	\$ -	\$ 447,374	\$ -
TOTAL KESWICK SERVICE AREA	\$ 20,000,459	\$ 1,579,200	\$ 18,421,259	\$ 4,265,090	\$ -	\$ 14,156,170	\$ 1,263,073	\$ 12,893,097	\$ -

Residential Development Charge Calculation		
Residential Share of 2021 - 2041 DC Eligible Costs	64%	\$8,251,582
2021-2041 Growth in Population in New Units		16,139
Unadjusted Development Charge Per Capita		\$511.30
Non-Residential Development Charge Calculation		
Non-Residential Share of 2021 - 2041 DC Eligible Costs	36%	\$4,641,515
2021-2041 Growth in New Space (Square Metres)		662,122
Unadjusted Development Charge Per Square Metre		\$7.01

Reserve Fund Balance	
Balance as at January 1, 2021	\$1,263,073

EXHIBIT 1

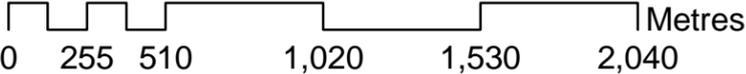
Legend

-  Keswick Service Area Boundary
-  Secondary Plan Area

COOK BAY

KESWICK

KESWICK URBAN SERVICE AREA MAP



APPENDIX E
SUTTON SERVICE AREA
TECHNICAL APPENDIX

SUTTON SERVICE AREA

This appendix provides a brief outline of the capital works required in the Sutton Service Area. The capital program outlines several works needed including services related to a highway: roads, water, sewer, vehicles and engineering studies related to this service area.

The Sutton community is anticipated to accommodate 13 per cent of residential development and 6 per cent of non-residential development. The capital costs and resulting development charges outlined in this appendix only apply to development within the boundaries of Sutton, as illustrated in Exhibit 1. Development occurring within this area will be subject to both the Sutton-specific charge, as well as the Town-wide development charges calculated in this Background Study.

Table 1 provides the details of the projects included in the Sutton area-specific development charge calculation. The project costs and nature of the works have been informed by Town staff which also includes input from GM Blue Plan as it relates to water and wastewater modelling. A brief summary of the projects follows:

- Engineered services includes for the recovery of completed Cockburn subdivision watermain. The program also includes for the new construction of the Black River Road Main, the High Street Watermain, Black River sidewalk, Lorne St Sewer, Dalton Rd Sewer and the provision for growth related I/I works. The total costs of these projects is about \$3.55 million with \$2.06 million identified as benefit to existing.
 - The I/I works have been allocated to both the Keswick and Sutton service areas based on shares of population and employment as they are identified to benefit both areas. As indicated in the previous section, the I/I works considered in this study would only be related to spearheading Town initiated I/I programs. At this stage, the Town would need to do some investigative analysis prior to initiating the extensive works which have been identified through some preliminary engineering analyses.
- Water and wastewater vehicles totalling \$63,440 have been identified which include an aqualoader bulk fill station, 2 crew cabs and a cube van. No benefit to existing shares are allocated as these vehicles are net new additions to the fleet. The vehicles have been allocated to both the Keswick and Sutton service areas based

on shares of population and employment as they are identified to benefit both areas.

- Engineering studies including a sanitary model/master plan and water model/master plan have been identified totalling \$102,630, with no associated benefit to existing shares identified. Development of the models/master plan have also been allocated to both the Keswick and Sutton service areas based on shares of population and employment as they are identified to benefit both areas.

The total cost of these works is identified to be about \$3.72 million. Benefit to existing shares of \$2.06 million have been netted off the total costs. Of the total remaining DC eligible costs of \$1.65 million, \$293,343 is to be funded by the available Sutton Service Area DC reserve funds. The remaining share of approximately \$1.36 million is eligible for recovery through development charges during the 2021 to 2041 planning period and has been allocated to the residential and non-residential sectors based on anticipated development within the service area.

The residential share of costs total approximately \$1.21 million, or 89 per cent. This share is divided by the anticipated population growth in new units (5,148) in Sutton over the longer-term planning period and yields a development charge of \$235.23 per capita.

The non-residential share of 11 per cent, or \$148,258, is divided by the long-term increase in non-residential building space of 46,118 square metres. This results in a charge of \$3.21 per square metre of non-residential development located within the boundaries of the Sutton Service Area.

APPENDIX E
TABLE 1
TOWN OF GEORGINA
DEVELOPMENT-RELATED CAPITAL PROGRAM
SUTTON SERVICE AREA

Project Description	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
				Replacement & BTE Shares	0% Reduction		Available DC Reserves	2021-2041	Post 2041
1.0 SUTTON SERVICE AREA									
1.1 Engineered Services									
1.1.1 Cockburn Subdivision Watermain replacement /upsizing - Recovery	\$ 2,111,400	\$ -	\$ 2,111,400	\$ 1,583,550	\$ -	\$ 527,850	\$ 208,093	\$ 319,757	\$ -
1.1.2 Black River Road Main	\$ 259,000	\$ -	\$ 259,000	\$ 194,250	\$ -	\$ 64,750	\$ 64,750	\$ -	\$ -
1.1.3 High Street Watermain	\$ 82,000	\$ -	\$ 82,000	\$ 61,500	\$ -	\$ 20,500	\$ 20,500	\$ -	\$ -
1.1.4 Black River Sidewalk	\$ 810,000	\$ -	\$ 810,000	\$ 162,000	\$ -	\$ 648,000	\$ -	\$ 648,000	\$ -
1.1.5 Lorne Street Sewer	\$ 100,800	\$ -	\$ 100,800	\$ 45,360	\$ -	\$ 55,440	\$ -	\$ 55,440	\$ -
1.1.6 Dalton Road Sewer	\$ 168,000	\$ -	\$ 168,000	\$ 16,800	\$ -	\$ 151,200	\$ -	\$ 151,200	\$ -
1.1.7 Provision for Growth Related I/I Works	\$ 18,659	\$ -	\$ 18,659	\$ -	\$ -	\$ 18,659	\$ -	\$ 18,659	\$ -
Total Engineered Services	\$ 3,549,859	\$ -	\$ 3,549,859	\$ 2,063,460	\$ -	\$ 1,486,399	\$ 293,343	\$ 1,193,056	\$ -
1.2 Water and Wastewater Vehicles (Allocated)									
1.2.1 Aqualoader Bulk Fill Station	\$ 13,061	\$ -	\$ 13,061	\$ -	\$ -	\$ 13,061	\$ -	\$ 13,061	\$ -
1.2.2 Crew Cab	\$ 14,927	\$ -	\$ 14,927	\$ -	\$ -	\$ 14,927	\$ -	\$ 14,927	\$ -
1.2.3 Crew Cab	\$ 14,927	\$ -	\$ 14,927	\$ -	\$ -	\$ 14,927	\$ -	\$ 14,927	\$ -
1.2.4 Cube Van	\$ 20,525	\$ -	\$ 20,525	\$ -	\$ -	\$ 20,525	\$ -	\$ 20,525	\$ -
Sub-Total Water and Wastewater Vehicles (Allocated)	\$ 63,442	\$ -	\$ 63,442	\$ -	\$ -	\$ 63,442	\$ -	\$ 63,442	\$ -
1.3 Engineering Studies (Allocated)									
1.3.1 Sanitary Model/Masterplan - Recovery	\$ 46,648	\$ -	\$ 46,648	\$ -	\$ -	\$ 46,648	\$ -	\$ 46,648	\$ -
1.3.2 Water Model/Masterplan Updates	\$ 27,989	\$ -	\$ 27,989	\$ -	\$ -	\$ 27,989	\$ -	\$ 27,989	\$ -
1.3.3 Sanitary Model/Masterplan Updates	\$ 27,989	\$ -	\$ 27,989	\$ -	\$ -	\$ 27,989	\$ -	\$ 27,989	\$ -
Sub-Total Engineering Studies (Allocated)	\$ 102,626	\$ -	\$ 102,626	\$ -	\$ -	\$ 102,626	\$ -	\$ 102,626	\$ -
TOTAL SUTTON SERVICE AREA	\$ 3,715,927	\$ -	\$ 3,715,927	\$ 2,063,460	\$ -	\$ 1,652,467	\$ 293,343	\$ 1,359,124	\$ -

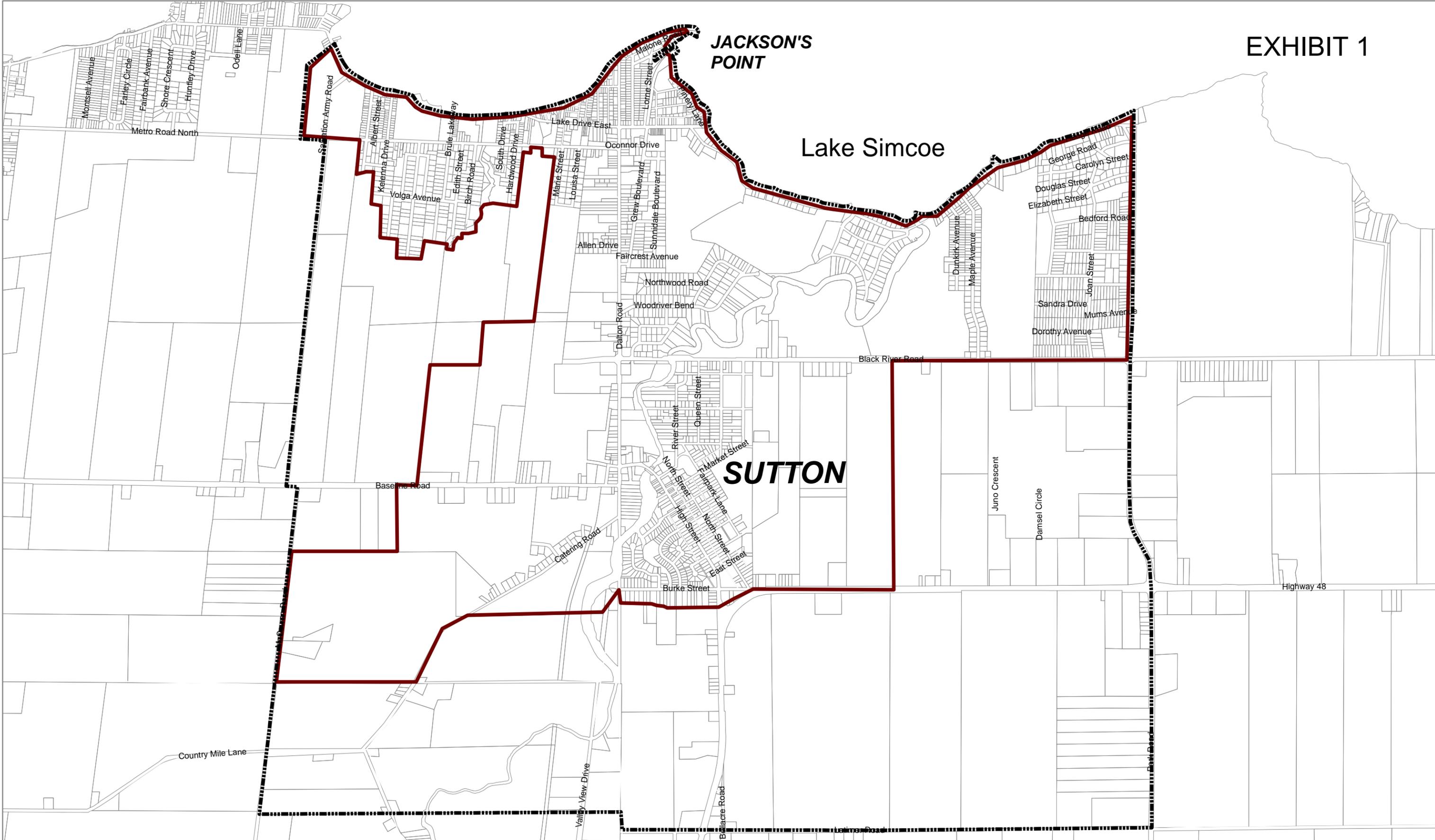
Residential Development Charge Calculation		
Residential Share of 2021 - 2041 DC Eligible Costs	89%	\$1,210,866
2021-2041 Growth in Population in New Units		5,148
Unadjusted Development Charge Per Capita		\$235.23
Non-Residential Development Charge Calculation		
Non-Residential Share of 2021 - 2041 DC Eligible Costs	11%	\$148,258
2021-2041 Growth in New Space (Square Metres)		46,118
Unadjusted Development Charge Per Square Metre		\$3.21

Reserve Fund Balance	
Balance as at January 1, 2021	\$293,343

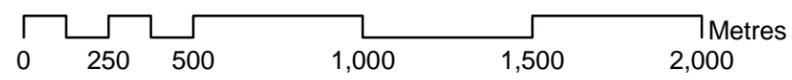
JACKSON'S POINT

Lake Simcoe

SUTTON



SUTTON URBAN SERVICE AREA MAP



Legend

-  Secondary Plan Area
-  Sutton Service Area Boundary

APPENDIX F

SUTTON HIGH STREET SEWER SERVICE AREA

TECHNICAL APPENDIX

SUTTON HIGH STREET SEWER SERVICE AREA

This appendix provides a brief outline of the municipal sewer services required in the Sutton High Street Sewer Service Area. The capital costs and resulting development charges outlined in this appendix only apply to development benefitting from the sewer works along High Street. Development within the boundaries of the subject lands, as illustrated in Exhibit 1 will be required to pay the calculated Sutton area-specific charges in addition to the Town-wide development charges calculated herein.

Table 1 provides the details of the capital program. The Sutton High Street sewer works are required to accommodate new development in northwest Sutton and Ainsley Hill. The \$2.43 million project costs are fully related to development and, as such, no replacement shares have been deducted. The available DC reserve funds of \$471,300 have been applied to the DC eligible cost and the remaining \$1.96 million remains to be funded through future development charges.

The entire development-related net capital cost of \$1.96 million is allocated to the residential sector, which reflects the type of development that will benefit from the works. When divided by the 2021-2041 population growth in new units anticipated in the service area (2,101), a development charge of \$932.36 per capita results.

APPENDIX F
TABLE 1
TOWN OF GEORGINA
DEVELOPMENT-RELATED CAPITAL PROGRAM
SUTTON HIGH STREET SEWER SERVICE AREA

Project Description	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
				Replacement & BTE Shares	0% Reduction		Available DC Reserves	2021-2041	Post 2041
1.0 SUTTON HIGH STREET SEWER SERVICE AREA									
1.1 Engineered Services									
1.1.1 High Street Sewer	\$ 2,430,000	\$ -	\$ 2,430,000	\$ -	\$ -	\$ 2,430,000	\$ 471,299	\$ 1,958,701	\$ -
Total Engineered Services	\$ 2,430,000	\$ -	\$ 2,430,000	\$ -	\$ -	\$ 2,430,000	\$ 471,299	\$ 1,958,701	\$ -
TOTAL SUTTON HIGH STREET SEWER SERVICE AREA	\$ 2,430,000	\$ -	\$ 2,430,000	\$ -	\$ -	\$ 2,430,000	\$ 471,299	\$ 1,958,701	\$ -

Residential Development Charge Calculation		
Residential Share of 2021 - 2041 DC Eligible Costs	100%	\$1,958,701
2021-2041 Growth in Population in New Units		2,101
Unadjusted Development Charge Per Capita		\$932.36
Non-Residential Development Charge Calculation		
Non-Residential Share of 2021 - 2041 DC Eligible Costs	0%	\$0
2021-2041 Growth in New Space (Square Metres)		-
Unadjusted Development Charge Per Square Metre		N/A

Reserve Fund Balance	
Balance as at January 1, 2021	\$471,299

EXHIBIT 1

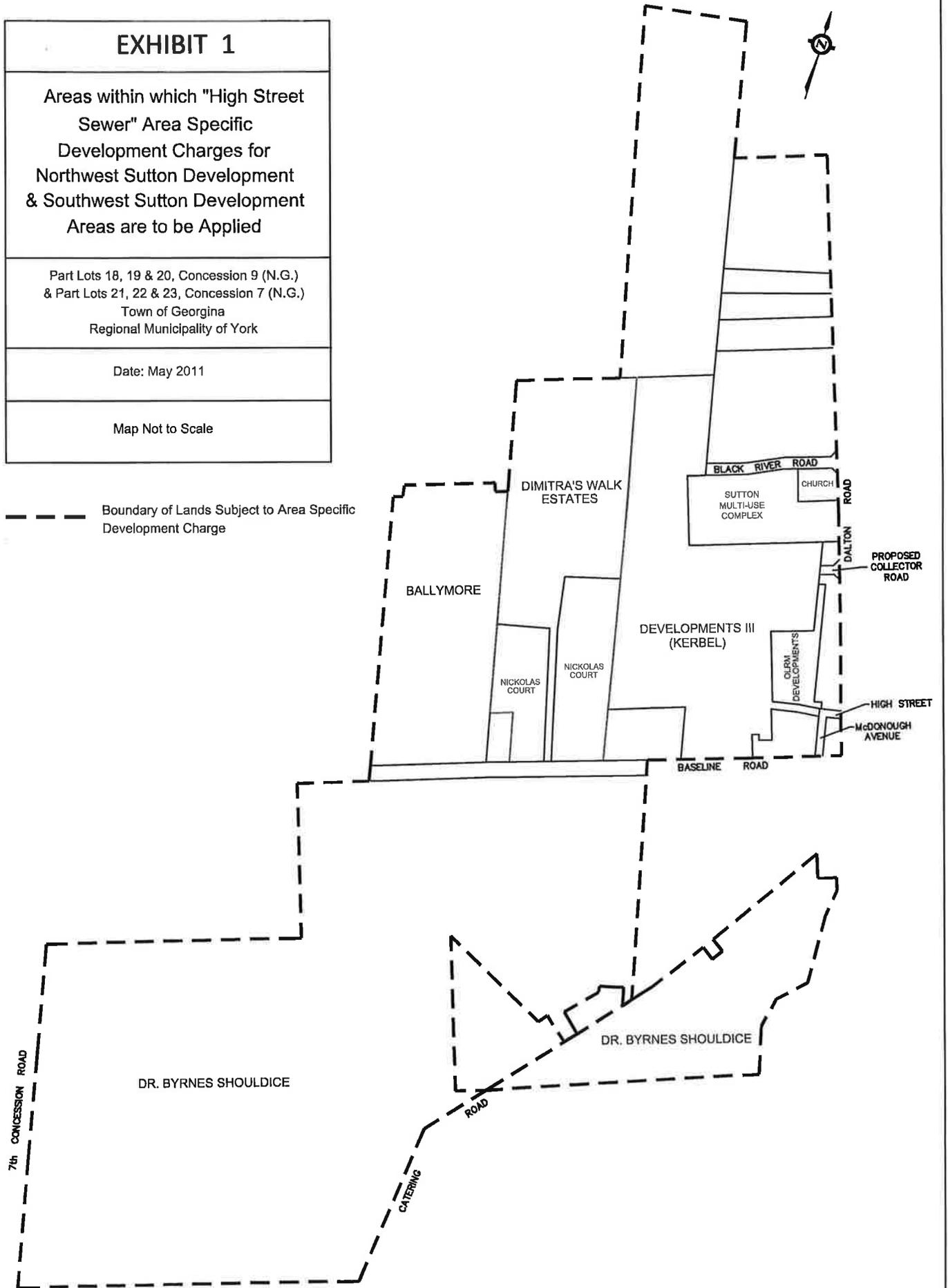
Areas within which "High Street Sewer" Area Specific Development Charges for Northwest Sutton Development & Southwest Sutton Development Areas are to be Applied

Part Lots 18, 19 & 20, Concession 9 (N.G.)
& Part Lots 21, 22 & 23, Concession 7 (N.G.)
Town of Georgina
Regional Municipality of York

Date: May 2011

Map Not to Scale

--- Boundary of Lands Subject to Area Specific Development Charge



APPENDIX G

QUEENSWAY EAST AND WEST SERVICE AREA

TECHNICAL APPENDIX

QUEENSWAY EAST AND WEST SERVICE AREA

In 2018, the Town of Georgina developed an Area-Specific Development Charges (ASDC) Background Study for the Queensway East and West Service Area as part of a process that lead to the approval of a new ASDC by-law in compliance with the *Development Charges Act, 1997 (DCA)* and its associated Ontario Regulation 82/98 (O. Reg. 82/98).

The Town had identified water servicing deficiencies in the existing Wexford pumping station and associated water linear infrastructure. Furthermore, significant development is anticipated to occur within this area over a planning period of 2021 to 2036, and the Town has identified water service infrastructure necessary for development to proceed. The Town has agreed with benefitting developers to fund a portion of the cost to replace the existing Wexford pumping station with a new pumping station that will service both existing and new development, subject to the cost-sharing agreement which has been put in place.

The table below summarizes the development expected in the area over the planning period. A total of 976 units are expected which account for 2,907 persons in new units. A further 225 employees are also expected in about 9,000 sqm. of new GFA.

Development Forecast	Growth Over Planning Period 2021 - 2036
Residential	
Total Occupied Dwellings	976
<i>Singles/Semi</i>	907
<i>Rows & Other Multiples</i>	69
<i>Apartments</i>	-
Population in New Dwellings	2,907
Non-Residential	
Total Employment Growth	225
Non-Residential Building Space (sq.m.)	9,000

Based on PPU:

<i>Singles & Semis</i>	3.02
<i>Rows & Other Multiples</i>	2.42
<i>Apartments</i>	2.00

Table 1 provides the details of the projects included in the Queensway East and West area-specific development charge calculation. The capital project costs included have been based on the works identified in the 2018 study (based input from GM Blue Plan) but updated with more recent data where available. A brief summary of the projects follows:

- Queensway East/West Development Watermain Infrastructure projects are associated to water infrastructure within the Queensway East and West development lands. The projects include various watermains, valves and connections to existing watermains. Gross costs amount to \$2.99 million, however this is not DC eligible as it is considered local service infrastructure and is expected to be built and funded by developers.
- Queensway East/West Development Pump Station Projects are associated to the replacement of the Wexford Pumping Station. This new pumping station is expected to address existing pressure issues in Wexford and provide additional capacity to service the Queensway East and West developments. The pumping station and its components are expected to cost approximately \$5.58 million. Of this, \$1.90 million has been determined to be benefit to existing shares associated to replacement of the Wexford pumping station as it is expected the Town will fund this portion of costs. The remaining \$3.67 million is deemed to be growth related and is eligible for recovery through DCs in the planning period.
- The Connel BPS includes design, contract, administration, and inspections costs as well as construction of Morton Ave. The total costs amount to \$1.46 million with benefit to existing shares of \$1.31 million. The remaining \$145,500 is considered for ASDC calculation.
- A development charges background study and a contingency for legal advice has been included at a cost of \$70,850. This cost includes the DC study and legal advice, engineering related work, and the Condition Assessment of the Wexford Pumping Station. The full \$70,850 is considered growth related and eligible for DC recovery.

In summary, the total growth related capital program is \$10.09 million. \$2.99 million is associated to local service infrastructure and \$3.21 million is associated to benefit to existing shares and are not eligible for recovery through DCs. The remaining \$3.89 million is identified as the net development-related share eligible for funding through development charges over the 2021 to 2036 planning period. Finally, \$3,281 in existing reserves are used against the \$3.89 million.

The residential share of costs totals \$3.61 million, or 93 per cent. This share is divided by the anticipated population growth in new units (2,907) in this service area over the longer-term planning period and yields a development charge of \$1,241.25 per capita.

The non-residential share of 7 per cent, or \$279,282, is divided by the long-term increase in non-residential building space of 9,000 square metres. This results in a charge of \$31.03 per square metre of non-residential development located within the boundaries of the Queensway East and West Service area. The updated ASDC rates for this service area considers the DC Credits which have been provided thus far and only relates to the outstanding amount relative to the units remaining.

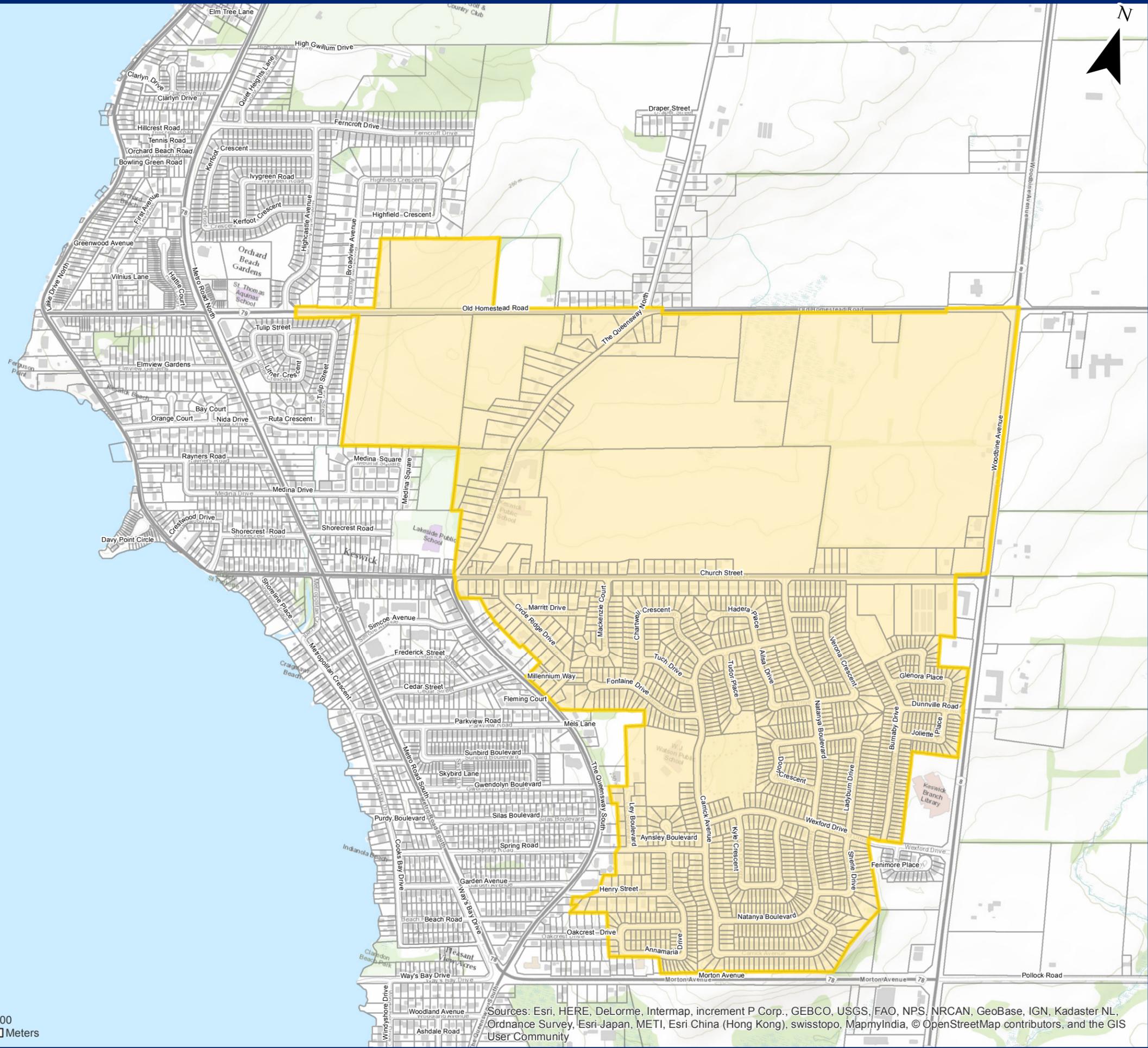
TABLE 1

TOWN OF GEORGINA
DEVELOPMENT-RELATED CAPITAL PROGRAM
QUEENSWAY EAST/WEST DEVELOPMENT WATER INFRASTRUCTURE

Project Description	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs			Total DC Eligible Costs	DC Eligible Costs				
				Local Services	Replacement & BTE Shares (\$)	Replacement & BTE Shares (%)		Available DC Reserves	2021-2036	Post 2036		
1.0 QUEENSWAY EAST/WEST WATER SERVICES												
1.1 Queensway East/West Development Watermain Infrastructure												
1.1.1 Watermains	Development Local	Watermains, Incl. Hydrants, 150 mm dia.	\$ 1,040,000	\$ -	\$ 1,040,000	\$ 1,040,000	\$ -	0%	\$ -	\$ -	\$ -	\$ -
1.1.2 Watermains	Development Local	Watermains, Incl. Hydrants, 200 mm dia.	\$ 792,220	\$ -	\$ 792,220	\$ 792,220	\$ -	0%	\$ -	\$ -	\$ -	\$ -
1.1.3 Watermains	Development Local	Watermains, Incl. Hydrants, 300 mm dia.	\$ 39,000	\$ -	\$ 39,000	\$ 39,000	\$ -	0%	\$ -	\$ -	\$ -	\$ -
1.1.4 Watermains	Development Spine	Watermains, Incl. Hydrants, 250 mm dia.	\$ 822,250	\$ -	\$ 822,250	\$ 822,250	\$ -	0%	\$ -	\$ -	\$ -	\$ -
1.1.5 Watermains	Development Spine	PS Suction main, 300 mm dia	\$ 128,700	\$ -	\$ 128,700	\$ 128,700	\$ -	0%	\$ -	\$ -	\$ -	\$ -
1.1.6 Check Valve	For the Development	Check Valve for Fire Supply	\$ 156,000	\$ -	\$ 156,000	\$ 156,000	\$ -	0%	\$ -	\$ -	\$ -	\$ -
1.1.7 Connection to Existing	For the Development	Connections to Existing Watermains	\$ 11,700	\$ -	\$ 11,700	\$ 11,700	\$ -	0%	\$ -	\$ -	\$ -	\$ -
Subtotal Queensway East/West Development Watermain Infrastructure			\$ 2,989,870	\$ -	\$ 2,989,870	\$ 2,989,870	\$ -	-	\$ -	\$ -	\$ -	\$ -
1.2 Queensway East/West Development Pump Station												
1.2.1 Design, Contract, Administration, & Inspection		Connell BPS	\$ 359,287	\$ -	\$ 359,287	\$ -	\$ 111,379	31%	\$ 247,908	\$ 3,281	\$ 244,627	\$ -
1.2.2 Design/Inspection of Watermain		Church St - Woodbine Ave to Natanya Blvd	\$ 102,481	\$ -	\$ 102,481	\$ -	\$ 31,769	31%	\$ 70,712	\$ -	\$ 70,712	\$ -
1.2.3 Construction of Watermain		New Connell BPS to Church St	\$ 141,065	\$ -	\$ 141,065	\$ -	\$ 43,730	31%	\$ 97,335	\$ -	\$ 97,335	\$ -
1.2.4 Construction of Watermain		Church St. - Woodbine Ave to Natanya Blvd	\$ 1,024,813	\$ -	\$ 1,024,813	\$ -	\$ 317,692	31%	\$ 707,121	\$ -	\$ 707,121	\$ -
1.2.5 Construction of new Connell BPS			\$ 4,483,306	\$ -	\$ 4,483,306	\$ -	\$ 1,389,825	31%	\$ 3,093,481	\$ -	\$ 3,093,481	\$ -
1.2.6 Decommissioning Wexford BPS			\$ 24,194	\$ -	\$ 24,194	\$ -	\$ 7,500	31%	\$ 16,694	\$ -	\$ 16,694	\$ -
1.2.7 Less: Credited Amounts			\$ (558,712)	\$ -	\$ (558,712)	\$ -	\$ -	-	\$ (558,712)	\$ -	\$ (558,712)	\$ -
Subtotal Queensway East/West Development Pump Station			\$ 5,576,433	\$ -	\$ 5,576,433	\$ -	\$ 1,901,895	-	\$ 3,674,538	\$ 3,281	\$ 3,671,257	\$ -
1.3 Connell BPS												
1.3.1 Design, Contract, Administration, Inspection, and Oversight		Watermain and External System Modifications	\$ 254,245	\$ -	\$ 254,245	\$ -	\$ 228,821	90%	\$ 25,425	\$ -	\$ 25,425	\$ -
1.3.2 Construction of Morton Avenue		Watermain and External System Modifications	\$ 1,200,768	\$ -	\$ 1,200,768	\$ -	\$ 1,080,691	90%	\$ 120,077	\$ -	\$ 120,077	\$ -
Subtotal Connell BPS			\$ 1,455,013	\$ -	\$ 1,455,013	\$ -	\$ 1,309,512	-	\$ 145,501	\$ -	\$ 145,501	\$ -
1.4 Studies												
1.4.1 Area-Specific Development Charges Background Study and Contingency for Legal Advice			\$ 70,850	\$ -	\$ 70,850	\$ -	\$ -	0%	\$ 70,850	\$ -	\$ 70,850	\$ -
Subtotal Studies			\$ 70,850	\$ -	\$ 70,850	\$ -	\$ -	-	\$ 70,850	\$ -	\$ 70,850	\$ -
TOTAL QUEENSWAY EAST/WEST WATER SERVICES			\$ 10,092,166	\$ -	\$ 10,092,166	\$ 2,989,870	\$ 3,211,407	-	\$ 3,890,889	\$ 3,281	\$ 3,887,608	\$ -

Calculation of Cost per Capita & Cost per Square Metre	
Total Growth Related Cost of Works	\$ 3,887,608
Residential Charges - Cost per Capita	
Residential Allocation	93%
Population in New Units	2,907
Cost per Capita	\$ 1,241.25
Non-Residential Charges - Cost per Square Metre	
Non-Res Allocation	7%
New GFA (sqm)	9,000
Cost per Square Metre	\$ 31.03





Town of Georgina
Queensway East
and West

Queensway East and West

 Service Area

**Queensway East and West
Service Area**



Sources: Esri, HERE, DeLorme, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri-Japan, METI, Esri China (Hong Kong), swisstopo, MapmyIndia, © OpenStreetMap contributors, and the GIS User Community

APPENDIX H

LONG-TERM CAPITAL AND OPERATING COST

IMPACTS

APPENDIX H

TABLE 1

TOWN OF GEORGINA
 ESTIMATED NET OPERATING COST OF THE PROPOSED
 DEVELOPMENT-RELATED CAPITAL PROGRAM
 (in constant 2021 dollars)

	Net Cost (in 2021\$)		Estimated Operating Costs (\$000) 2030
Library Services			\$516.0
- MURC - Library Share	Based on Town net cost analysis		\$516.0
Fire And Rescue Services			\$6,708.4
- Training Facility	\$300	per sq.ft. added	\$300.0
- New Station in South Keswick (12,500 sq.ft.)	\$300	per sq.ft. added	\$3,750.0
- North Keswick Station & HQ (7,500 additional sq.ft.)	\$300	per sq.ft. added	\$2,250.0
- Sutton Station 1-6	\$300	per sq.ft. added	\$166.8
- Additional Furniture & Equipment	\$0.15	per \$1.00 of add'l infrastructure	\$241.7
Parks And Recreation			\$3,059.7
- MURC - Recreation Share	Based on Town net cost analysis		\$1,428.1
- Parks and Park Buildings	\$0.10	per \$1.00 of add'l	\$1,499.0
- Vehicles and Equipment	\$0.10	per \$1.00 of add'l infrastructure	\$132.6
Services Related To A Highway: Road Operations			\$2,070.0
- New Combined Maint. Building	\$0.05	per \$1.00 of add'l	\$1,650.0
- Development-Related Capital Projects	\$0.10	per \$1.00 of add'l infrastructure	\$420.0
Development-Related Studies			\$0.0
- No additional operating costs			\$0.0
Services Related To A Highway: Town-Wide Roads And Related			\$792.0
- Development-Related Roads Infrastructure	\$250	per household	\$792.0
TOTAL ESTIMATED OPERATING COSTS			\$13,146.2

APPENDIX H
TABLE 2 - PAGE 1

TOWN OF GEORGINA
SUMMARY OF TAX SUPPORTED FUNDING REQUIREMENTS

Net Capital Cost of Development-Related Projects	2021 (\$000)	2022 (\$000)	2023 (\$000)	2024 (\$000)	2025 (\$000)	2026 (\$000)	2027 (\$000)	2028 (\$000)	2029 (\$000)	2030 (\$000)	TOTAL (\$000)
LIBRARY SERVICES											
Total Net Cost (1)	70.9	4,267.9	70.9	70.9	70.9	70.9	70.9	70.9	70.9	70.9	4,906.2
Net Cost From Development Charges (2)	34.6	3,005.5	34.6	34.6	34.6	34.6	34.6	34.6	34.6	34.6	3,317.0
Net Cost From Non-DC Sources	36.3	1,262.4	36.3	36.3	36.3	36.3	36.3	36.3	36.3	36.3	1,589.2
- Available DC Reserves (3)	14.2	1,240.3	14.2	14.2	14.2	14.2	14.2	14.2	14.2	14.2	1,368.0
- Replacement & Benefit to Existing	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- For Post 2030 Development (4)	22.1	22.1	22.1	22.1	22.1	22.1	22.1	22.1	22.1	22.1	221.3
FIRE AND RESCUE SERVICES											
Total Net Cost (1)	50.0	70.0	884.1	7,821.0	1,425.0	850.0	11,821.0	6,300.0	50.0	50.0	29,321.1
Net Cost From Development Charges (2)	20.0	20.0	20.0	4,932.5	20.0	20.0	20.0	20.0	20.0	20.0	5,112.5
Net Cost From Non-DC Sources	30.0	50.0	864.1	2,888.5	1,405.0	830.0	11,801.0	6,280.0	30.0	30.0	24,208.6
- Available DC Reserves (3)	0.0	20.0	834.1	936.0	0.0	0.0	0.0	0.0	0.0	0.0	1,790.1
- Replacement & Benefit to Existing	0.0	0.0	0.0	0.0	803.1	500.0	6,986.7	2,600.0	0.0	0.0	10,889.9
- For Post 2030 Development (4)	30.0	30.0	30.0	1,952.5	601.9	330.0	4,814.3	3,680.0	30.0	30.0	11,528.6
PARKS AND RECREATION											
Total Net Cost (1)	2,545.2	39,085.1	3,048.0	450.0	642.0	625.0	1,072.0	2,975.0	2,153.7	1,823.3	54,419.3
Net Cost From Development Charges (2)	22.5	27,210.7	2,995.5	397.5	589.5	572.5	1,019.5	2,922.5	1,400.3	22.5	37,153.0
Net Cost From Non-DC Sources	2,522.7	11,874.4	52.5	52.5	52.5	52.5	52.5	52.5	753.4	1,800.8	17,266.3
- Available DC Reserves (3)	2,470.2	3,441.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	5,912.1
- Replacement & Benefit to Existing	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- For Post 2030 Development (4)	52.5	8,432.5	52.5	52.5	52.5	52.5	52.5	52.5	753.4	1,800.8	11,354.2

Notes: (1) For total development-related capital program see Appendix B.

(2) Share of capital program to be funded from development charges if calculated rates are fully implemented

(3) Portion of development-related capital program identified as available DC reserves (to be funded from present Development Charge reserve fund balances).

(4) Post 2030 development-related net capital costs may be eligible for development charges in future DC by-laws, but interim financing of this share may be required

APPENDIX H
TABLE 2 - PAGE 2

TOWN OF GEORGINA
SUMMARY OF TAX SUPPORTED FUNDING REQUIREMENTS

Net Capital Cost of Development-Related Projects	2021 (\$000)	2022 (\$000)	2023 (\$000)	2024 (\$000)	2025 (\$000)	2026 (\$000)	2027 (\$000)	2028 (\$000)	2029 (\$000)	2030 (\$000)	TOTAL (\$000)
SERVICES RELATED TO A HIGHWAY: ROAD OPERATIONS											
Total Net Cost (1)	656.0	100.0	100.0	100.0	200.0	100.0	100.0	100.0	3,100.0	100.0	4,656.0
Net Cost From Development Charges (2)	636.0	80.0	80.0	80.0	180.0	80.0	80.0	80.0	700.9	80.0	2,076.9
Net Cost From Non-DC Sources	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	2,399.1	20.0	2,579.1
- Available DC Reserves (3)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- Replacement & Benefit to Existing	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- For Post 2030 Development (4)	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	2,399.1	20.0	2,579.1
DEVELOPMENT-RELATED STUDIES											
Total Net Cost (1)	477.9	455.0	625.0	60.0	30.0	135.0	40.0	0.0	40.0	0.0	1,862.9
Net Cost From Development Charges (2)	343.6	292.4	562.4	60.0	30.0	85.0	40.0	0.0	40.0	0.0	1,453.3
Net Cost From Non-DC Sources	134.3	162.6	62.6	0.0	0.0	50.0	0.0	0.0	0.0	0.0	409.5
- Available DC Reserves (3)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- Replacement & Benefit to Existing	134.3	162.6	62.6	0.0	0.0	50.0	0.0	0.0	0.0	0.0	409.5
- For Post 2030 Development (4)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL MUNICIPAL SERVICES											
Total Net Cost (1)	3,800.0	43,978.1	4,728.0	8,501.9	2,367.9	1,780.9	13,103.9	9,445.9	5,414.6	2,044.2	95,165.5
Net Cost From Development Charges (2)	1,056.7	30,608.6	3,692.5	5,504.7	854.1	792.1	1,194.1	3,057.1	2,195.7	157.1	49,112.7
Net Cost From Non-DC Sources	2,743.3	13,369.5	1,035.5	2,997.3	1,513.8	988.8	11,909.8	6,388.8	3,218.9	1,887.1	46,052.8
- Available DC Reserves (3)	2,484.4	4,702.2	848.3	950.2	14.2	14.2	14.2	14.2	14.2	14.2	9,070.1
- Replacement & Benefit to Existing	134.3	162.6	62.6	0.0	803.1	550.0	6,986.7	2,600.0	0.0	0.0	11,299.4
- For Post 2030 Development (4)	124.6	8,504.6	124.6	2,047.1	696.5	424.6	4,908.9	3,774.6	3,204.7	1,872.9	25,683.2

Notes: (1) For total development-related capital program see Appendix B.

(2) Share of capital program to be funded from development charges if calculated rates are fully implemented

(3) Portion of development-related capital program identified as available DC reserves (to be funded from present Development Charge reserve fund balances).

(4) Post 2030 development-related net capital costs may be eligible for development charges in future DC by-laws, but interim financing of this share may be required

APPENDIX I

ASSET MANAGEMENT PLAN

ASSET MANAGEMENT PLAN

The *Development Charges Act* was amended in late 2015 and, effective January 1st 2016, municipalities are now required to complete an Asset Management Plan before the passing of a development charges by-law. A key function of the Asset Management Plan is to demonstrate that all assets proposed to be funded under the development charges by-law are financially sustainable over their full life cycle.

Asset Types

A summary of the future municipal-owned assets and estimated useful life assumptions considered under the 2021 Development Charges Study is outlined in Table 1. Although all capital assets considered in the study have been identified, not all assets necessitate future replacement or ongoing maintenance activities. Some exceptions apply and the justification is as follows:

- Some of the works identified may represent one-time expenditures and may be temporary in nature. Therefore, the assets would not be required to be replaced and no ongoing operation and maintenance costs exist. Such assets are identified as “not a long-term asset” in the table.
- Some projects do not relate to the emplacement of a tangible capital asset– some examples include the acquisition of land or the undertaking of development-related studies. These projects/costs do not necessarily require future replacement or ongoing maintenance. Such projects are identified as “not infrastructure” in the table.
- Some projects provide for the ongoing recovery of infrastructure works already completed. These projects do not result in additional asset management costs.

It should be noted that the capital cost estimates prepared for each of the projects’ identified in this study include grouped costs of various individual elements, which, as a stand-alone item, may have its own useful life (e.g. New buildings include: HVAC, structural elements, roof, etc.). Accordingly, the average useful life assumptions noted below are applicable to all project components.

Table 1 – Summary of Assets Considered	
Capital Project Description	Estimated Useful Life
MURC – Library Share	50 years
MURC – Maker Space Equipment	5 years
Additional Collection Materials	7 years
Fire Hall Space and Training Facility	50 years
Fire Vehicles	20 years
Furniture and Equipment	20 years
MURC – Recreation Share	50 years
Park Development	50 years
Additional Park and Trail Development	30 years
Road Construction	35 years
New Sidewalks and Paths	50 years
Streetlights	20 years
Watermains Linear	90 years
Sewers Linear	90 years
Vehicles (Excluding Fire)	10 years
Studies	Not infrastructure

Annual Provision

When assets require rehabilitation or are due for replacement, the source of funds is limited to reserves or contributions from operating. Capital expenditures to carry out the rehabilitation and replacement of aging infrastructure are not development-related, and therefore, are not eligible for funding through development charge revenues or other developer contributions.

Based on the information obtained through discussions with Town staff regarding useful life assumptions and the capital cost of acquiring and/or emplacing each asset, a provision for infrastructure replacement has been calculated. Provisions for infrastructure replacement are initially calculated for each asset based on their useful life and the anticipated cost of replacement. The aggregate of all individual provisions form the required annual capital provision. In calculating the annual provisions, a number of assumptions are made to account for inflation (2.0%) and interest (3.5%). Consistent with the requirements of the *Development Charge Act*, only the assets that are proposed to be funded under the development charges by-law have been included analysis. As a result, the total calculated annual provision has been netted down based on the following considerations:

1. Funding shares for which the developer is responsible for emplacing the asset or shares which the Town anticipates receiving funding from other sources (i.e. Province);
2. the replacement of existing infrastructure or benefit-to-existing development;
3. infrastructure as it relates to development occurring outside of the respective planning periods (post 2030 for general services and 2041 for engineered services);

Figure 1 provides an overview of the capital provisions required to replace the capital infrastructure proposed to be funded under the development charges by-law. It should be noted that for all engineered works, only the costs to reconstruct the asset was included in the annual provision. Specifically related to roads, regular road maintenance and rehabilitation expenditures are assumed to be accounted for through:

- The calculation of the replacement and benefit to existing share components for each road;
- The Town's existing asset management practices; and
- The long-term operating and capital cost impact analysis identified in Appendix I of the study.

Furthermore, provisions related to the long-term repair/replacement of the MURC have been excluded from this section as these amounts have been accounted through the operating analysis in Appendix H based on the detailed cost analysis developed by the Town.

Table 2 illustrates that the Town will need to fund an additional \$1.38 million per annum for tax supported assets and approximately \$291,600 per annum for utility rate supported assets by 2041 in order to properly fund the full life-cycle costs of the new assets supported under this Development Charges By-Law. This amounts to a total of approximately \$1.67

million by 2041. The calculated life-cycle funding requirement equates to 2.72 per cent of the Town's 2021 budgeted own source revenues of \$61.50 million (property tax levy of \$46.50 million and user fees/charges of \$15.00 million).

The calculated annual funding provision should be considered within the context of the Town's projected growth; over the next ten years (to 2030) the Town is projecting an increase of about 3,170 total private dwellings units, which represents an 18 per cent increase over the existing base as well as approximately 3,050 new employees. This growth will have the effect of increasing the overall assessment base, additional user fee revenues, and utility rate revenues to offset the capital asset provisions required to replace the infrastructure proposed to be funded under the development charges by-law. The collection of these funds is intended to be allocated to reserves for the future replacement of these assets.

Table 2 provides a summary of the calculated annual provision by asset category in 2030 and 2041. The calculated annual provisions identified in Table 2 are considered to be financially sustainable as it is expected that the increased capital asset management requirements can be absorbed by the tax and user base over the long-term.

Table 2		
Calculated Annual Provision by 2030 and 2041		
Tax Supported Assets	2030	2041
Library Services	\$ 119,775	\$ 128,960
Fire Protection	\$ 183,954	\$ 185,294
Parks and Recreation	\$ 547,643	\$ 562,546
Operations	\$ 130,457	\$ 130,457
Roads & Related	\$ 215,440	\$ 370,920
Total Provision (Tax Supported)	\$ 1,197,270	\$ 1,378,177
Utility Rate Supported Assets		
Water	\$ 180,804	\$ 235,880
Wastewater	\$ 18,843	\$ 55,732
Total Provision (Rate Supported)	\$ 199,648	\$ 291,612
Grand Total	\$ 1,396,918	\$ 1,669,789

APPENDIX J

RESERVE FUNDS

DEVELOPMENT CHARGES RESERVE FUNDS

The *Development Charges Act* requires that a reserve fund be established for each service for which development charges are collected. Table 1 presents the uncommitted reserve fund balances, as of December 31, 2020, that are available to help fund the development-related net capital costs identified in this study. All of the available reserve funds are accounted for in this study.

As shown in Table 1, the December 2020 total reserve fund balance was in a positive position of \$10.81 million. These funds are assigned to projects in the initial years of the capital program for each service. This has the effect of reducing and deferring capital costs brought forward to the development charge calculation and the cash flow analysis. Where there is a negative balance, the amount is brought forward in the DC capital program for recovery through future development charges.

**APPENDIX J
TABLE 1**

**TOWN OF GEORGINA
DEVELOPMENT CHARGE RESERVE FUND BALANCE BY ACCOUNT
AS OF DECEMBER 31, 2020**

Service	Ending Balance December 31, 2020
Development-Related Studies	(\$292,878)
Library Services	\$1,367,967
Fire And Rescue Services	\$1,790,087
Parks And Recreation	\$5,912,092
Services Related To A Highway: Road Operations	(\$456,002)
Services Related To A Highway: Town-Wide Road	\$442,169
Keswick Service Area	
Roads, Water & Sewer	\$1,263,073
Sutton Service Area	
Water & Sewer	\$293,343
Sutton High Street Sewer Service Area	
Sewer	\$471,299
Stormwater	
Stormwater	\$11,810
Queensway East and West	
Water	\$3,281
Total Development Charge Reserves	\$10,806,239