

# 2019 DEVELOPMENT CHARGES BACKGROUND STUDY

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Staff Consolidated Version

**HEMSON** Consulting Ltd.

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## EXECUTIVE SUMMARY

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### A. PURPOSE OF 2019 DEVELOPMENT CHARGES (DC) BACKGROUND STUDY

#### 1. Legislative Context

The Township of Scugog 2019 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 Regulations, including the amendments that came into force on January 1, 2016.

#### 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, attribution to development types (i.e. residential and non-residential) and the final adjustment to the calculated rate of a cash flow analysis.

#### 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 and deductions 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, including, tourism facilities, parkland acquisition, etc.; statutory ten per cent discount for “soft” or general 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 2019 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 Township’s normal annual budget process.

## B. DEVELOPMENT FORECAST

### 1. Residential and Non-Residential

The table below provides a summary of the anticipated residential and non-residential growth over the 2019-2028 and 2019-2031 planning periods. The development forecast is further discussed in Appendix A.

	Existing	2019-2028		2019-2031	
	2018 Estimate	Forecast Change	As at 2028	Forecast Change	As at 2031
<b>Residential</b>					
Total Occupied Dwellings	8,233	1,090	9,323	1,270	9,503
- Singles & Semis		709		826	
- Rows & Other Multiples		109		127	
- Apartments		273		318	
<b>Census Population</b>	21,647	2,186	23,833	2,653	24,300
Forecast Population in New Units		2,815		3,280	
<b>Employment</b>					
Place of Work	7,758	579	8,337	740	8,498
Non-Residential Building Space (sq.m)		39,360		50,050	

## C. CALCULATED DEVELOPMENT CHARGES

The table below provides the Township-wide development charges for residential and non-residential development based on the aforementioned forecast.

	Residential Charge by Unit Type			Non-Residential Charge by Sq. m		
	Single & Semi-Detached	Rows & Other Multiples	Apartments	Industrial Charge Sq. m	Commercial Charge Sq. m	Institutional Charge Sq. m
General Services	\$8,764	\$7,083	\$4,869	\$14.56	\$14.56	\$14.56
Township Engineering	\$8,125	\$6,565	\$4,514	\$38.00	\$85.51	\$52.62
Total Development Charge	\$16,889	\$13,648	\$9,383	\$52.56	\$100.07	\$67.18

## D. 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 E. By 2028 the Township's net operating costs are estimated to increase by about \$971,100, of which \$327,000 relates to Township Engineering services while the remaining \$644,100 relates to Township's General Services.

**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 2029, the Township will need to fund an additional \$614,000 per annum in order to properly fund the full life cycle costs of the new assets supported under the 2019 Development Charges By-law.

**F. MODIFICATIONS TO THE TOWNSHIP'S DEVELOPMENT CHARGES BY-LAW ARE PROPOSED**

The Township is proposing to modify the current development charges by-law. The proposed draft by-law will be made available, under separate cover, a minimum of two weeks in advance of the statutory public meeting.

## I INTRODUCTION

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This Township of Scugog Development Charges Background Study is presented as part of a process to lead to the approval of new development charge by-laws in compliance with the *Development Charges Act, 1997* (DCA).

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

- A forecast of the amount, type and location of housing units, population and non-residential development anticipated in the Township;
- The average capital service levels provided in the Township 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 Township to provide for the expected development, including the determination of the development and non-development-related components of the capital projects.

This study presents the results of the review which determines the development-related net capital costs attributable to development that is forecast to occur in the community. These development-related net capital costs are then apportioned among various types of development (residential; non-residential) in a manner that reflects the increase in the need for each service attributable to each type of development. The study arrives, therefore, at proposed development charges for various types of development.

The DCA provides for a period of public review and comment regarding the proposed development charges. Following completion of this process in accordance with the DCA and Council's review of this study and the comments it receives regarding this study or other information brought to its attention about the proposed charges, it is intended that Council will pass a new development charges by-law for the Township.

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

Section II designates the services for which the development charges are proposed and the areas within the Township to which the development charges will apply. It also briefly reviews the methodology that has been used in this background study.

Section III presents a summary of the forecast residential and non-residential development which is expected to occur within the Township over the 2019-2028 period and to 2031.

Section IV summarizes the historical ten-year average capital service levels that have been attained in the Township which form the basis for the development charge calculations.

In Section V, the development-related capital program that has been developed by various Township departments is reviewed.

Section VI summarizes the calculation of applicable development charges and the resulting calculated development charges by class and type of development. This section also provides a comparison of calculated total development charges rates for the Township with rates currently being levied.

Section VII provides an examination of the long term capital and operating costs for each service included in the development charge calculation.

Section VIII presents an Asset Management Plan for the Township, demonstrating financial sustainability of assets over the life cycle of the 2019 Development Charges By-law and satisfying the new requirements implicated by the amendment to the *Development Charges Act*.

Section IX provides a review of development charges administrative matters such as collection method and timing of payments, exemptions, credits for services-in-lieu, front-end financing, etc.

## **II A TOWNSHIP-WIDE METHODOLOGY ALIGNS DEVELOPMENT-RELATED COSTS AND BENEFITS**

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Several key steps are required in calculating any development charge. However, specific circumstances arise in each municipality which must be reflected in the calculation. In this study, therefore, we have tailored our approach to the Township of Scugog's unique circumstances. The approach to the proposed development charges is focussed on providing a reasonable alignment of development-related costs with the development that necessitates them. This study calculates charges on a Township-wide basis which is consistent with the Township's 2014 Development Charges Study. Despite the fact that development charges are calculated on a Township-wide basis, legislation allows a municipality to exempt or reduce rates for specific geographic areas. However, legislation prevents lost revenue, due to exemptions or reductions, from being made up through increasing charges on other areas.

### **A. TOWNSHIP-WIDE DEVELOPMENT CHARGES ARE PROPOSED**

Scugog provides a range of services to the community it serves and has a sizeable inventory of facilities, land, infrastructure, vehicles and equipment. The DCA provides the Township with flexibility when defining services that will be included in the development charge by-laws, provided that the other provisions of the Act and Regulations are met. The DCA also permits the Township to designate, in its by-laws, the areas within which the development charges shall be imposed. The charges may apply to all lands in the Township or to other designated development areas as specified in the by-laws.

For all of the development charge eligible services that the Township provides, the full range of capital facilities, land, equipment and infrastructure is available throughout the municipality. All residents therefore have access to all facilities. A widely accepted method for sharing the development-related capital costs for such services is to apportion them over all new growth anticipated in the Township.

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

- Library Services
- Fire Services
- Parks and Recreation
- Public Works: Buildings and Fleet
- Animal Control
- General Government
- Township Engineering

These services form a reasonable basis in which to plan and administer the Township-wide development charges. It is noted that the analysis of each of these services examines the individual capital facilities and equipment that make them up. For example, the Fire Services category includes fire stations and associated land, vehicles, furniture and equipment.

The resulting development charge for all of the above services would be imposed uniformly against all new development everywhere in the Township.

## **B. KEY STEPS IN DETERMINING DEVELOPMENT CHARGES FOR FUTURE DEVELOPMENT-RELATED PROJECTS**

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

### **1. Development Forecast**

The first step in the methodology requires a development forecast to be prepared for the ten-year study period, 2019-2028, for all general Township-wide services and for growth to 2031 for Township-wide engineering infrastructure.

For the residential portion of the forecast, both the Census population growth and population growth in new units is estimated. Census (or net) population growth was used to determine the need for additional facilities and provides the foundation for the development-related capital program.

The non-residential portion of the forecast estimates the gross floor area (GFA) of building space to be developed over the ten-year period, 2019-2028, and to 2031. The forecast of GFA is based on the employment forecast for the Township. Factors for floor space per worker by category are used to convert the employment forecast into gross floor areas for the purposes of the development charges study.

## 2. Service Categories and Historical Service Levels

The *Development Charges Act* 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 10-year period immediately preceding the preparation of the background study...(s. 5. (1) 4.)

Historical ten-year average service levels thus form the basis for development charges. A review of Township'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 2009-2018 for soft (or general) services and Township engineering services.

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

A development-related capital program has been prepared by the Township's departments and agencies as part of the present study. The program 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 program 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 Township. The development-related capital program 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 anticipated 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 program, 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 Township from non-development charges sources. The amount of Township funding for such non-growth 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. Such capacity is available to partially meet future servicing requirements. Adjustments are made in the analysis to meet this requirement of the Act.

Finally, in calculating development charges, the development-related net capital costs must be reduced by ten per cent for all Township services except Township Engineering, Public Works and Fire (DCA, s. 5. (1) 8.). The ten per cent discount is applied to the other services, e.g. parks and recreation, libraries etc., and the resulting Township funding responsibility from non-development charge sources is identified.

#### **4. Attribution to 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 the non-residential sectors. In the Township of Scugog, the allocation is based on the consideration of projected changes in population and employment over the planning periods.

The residential component of the development charge is applied to different housing types based on average occupancy factors. The non-residential component is applied on the basis of gross building space in square metres for industrial, commercial and institutional development.

#### **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 development-related reserve fund balances that are available to finance the development-related capital costs in the capital program. 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 therefore accounted for in the calculation as allowed under the DCA.

### **III DEVELOPMENT FORECAST**

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This section provides the basis for the development forecasts used to calculate the development charges for the Township of Scugog. Appendix A contains additional material related to the development forecast and the Township's demographics.

The development forecasts used in this Development Charges Background Study were prepared by Hemson Consulting Ltd. in consultation with Township planning staff and are based on a range of statistical data including Statistics Canada Census and National Household Survey data, Canada Mortgage Housing Corporation (CMHC) housing market information with reference to the Durham Regional Official Plan. It is important to note that Census population, which excludes undercoverage, is used for development charges studies whereas total population, which includes undercoverage, is used in official plans.

#### **A. RESIDENTIAL DEVELOPMENT FORECAST**

Table 1 provides a summary of the residential forecast for the ten-year planning period from 2019 to 2028 and a forecast to 2031.

Over the planning period from 2019 to 2028, the total number of new residential units will increase by 1,090, which translates into a population in new units of approximately 2,815. The forecasted persons in newly constructed units are based upon the historical time series of population growth in housing in the last ten year census period (2006-2016) as released in the 2016 Statistics Canada Census Data and historical trends. Overall, the Township's census population change over the ten-year planning period will grow by 2,186 persons.

The residential forecasts were also prepared to 2031. The development charges population forecast projects the Township's 2031 Census population to be 24,300. This represents growth of 2,653 people from the 2018 population. The Township is also anticipated to add 1,270 households over the same period (to 2031).

#### **B. NON-RESIDENTIAL DEVELOPMENT FORECAST**

The non-residential portion of the forecast estimates the amount of building space to be developed in the Township over the planning period 2019-2028 and to 2031. The

forecast is based on the projected increase in employment levels and the anticipated amount of new building space required to accommodate them.

The total GFA growth is forecast at 39,360 square metres over the ten-year period with an accompanying employment growth of 579. Over the longer planning period to 2031, it is forecasted that 740 new employees will be accommodated in 50,050 square metres of new non-residential GFA.

A summary of the non-residential growth forecast can be found in Table 1.

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TABLE 1

**TOWNSHIP OF SCUGOG  
SUMMARY OF RESIDENTIAL & NON-RESIDENTIAL  
DEVELOPMENT FORECAST**

	Existing	2019-2028		2019-2031	
	2018 Estimate	Forecast Change	As at 2028	Forecast Change	As at 2031
<b>Residential</b>					
Total Occupied Dwellings	<b>8,233</b>	1,090	<b>9,323</b>	1,270	<b>9,503</b>
- <i>Singles &amp; Semis</i>		709		826	
- <i>Rows &amp; Other Multiples</i>		109		127	
- <i>Apartments</i>		273		318	
<b>Census Population*</b>	<b>21,647</b>	2,186	<b>23,833</b>	2,653	<b>24,300</b>
<i>Forecast Population in New Units</i>		2,815		3,280	
<b>Employment</b>					
Place of Work	<b>7,758</b>	579	<b>8,337</b>	740	<b>8,498</b>
<i>Non-Residential Building Space (sq.m)</i>		39,360		50,050	

\* Excludes work at home

## **IV SUMMARY OF HISTORICAL CAPITAL SERVICE LEVELS**

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The DCA and O.Reg 82/98 require that the development charges be set at a level no higher than the average service level 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-engineering services (fire, 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 2009 to 2018. Typically, service levels for non-engineering services are measured as a ratio of inputs per capita (or per population and 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 \$/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 growth reflect not only the quantity (number and size) but also the quality (value or replacement cost) of service provided historically by the Township. Both the quantitative and qualitative aspects of service levels used in the present analysis are based on information provided by Township staff based on historical records and their experience with costs to acquire or construct similar facilities, equipment and infrastructure.

Table 2 summarizes service levels for all Township-wide services included in the development charge calculation (excluding general government). Appendix B provides detailed historical inventory data upon which the calculation of service levels is based.

TABLE 2

**TOWNSHIP OF SCUGOG  
HISTORICAL AVERAGE SERVICE LEVELS**

<b>Service</b>	<b>Historical Average Service Level 2009 - 2018</b>
<b>1 LIBRARY SERVICES</b>	<b>\$282.89 per capita</b>
Buildings	\$192.74 per capita
Land	\$10.19 per capita
Materials	\$68.83 per capita
Furniture & Equipment	\$11.13 per capita
<b>2 FIRE SERVICES</b>	<b>\$369.50 per pop. &amp; emp.</b>
Buildings	\$170.32 per pop. & emp.
Land	\$15.30 per pop. & emp.
Rolling Stock	\$120.66 per pop. & emp.
Furniture & Equipment	\$43.43 per pop. & emp.
Furniture & Equipment Continued	\$19.79 per pop. & emp.
<b>3 PARKS &amp; RECREATION</b>	<b>\$2,915.40 per capita</b>
Indoor Recreation - Major Facilities	\$2,044.35 per capita
Park Development & Facilities - Park Development	\$375.87 per capita
Park Facilities	\$382.10 per capita
Outdoor Buildings And Rolling Stock & Equipment	\$113.08 per capita
<b>4 PUBLIC WORKS: BUILDINGS &amp; FLEET</b>	<b>\$386.20 per pop. &amp; emp.</b>
Buildings	\$120.40 per pop. & emp.
Land	\$49.52 per pop. & emp.
Furniture And Equipment	\$16.78 per pop. & emp.
Rolling Stock & Related Equipment	\$199.50 per pop. & emp.
<b>5 ANIMAL CONTROL</b>	<b>\$21.56 per capita</b>
Buildings	\$17.90 per capita
Land	\$2.08 per capita
Furniture & Equipment	\$0.64 per capita
Rolling Stock	\$0.94 per capita
<b>6 TOWNSHIP ENGINEERING</b>	<b>\$16,660.55 per pop. &amp; emp.</b>

## **V THE DEVELOPMENT-RELATED CAPITAL FORECAST**

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

The DCA requires the Council of a municipality to express its intent to provide future capital facilities at the level incorporated in the development charges calculation. As noted above in Section II, O.Reg 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.

Based on the development forecasts summarized in Section III and detailed in Appendix A, Township staff, in collaboration with the consultants, developed a development-related capital program setting out those projects that are required to service anticipated growth. For all services except for engineered services, the capital plan covers the ten-year period from 2019 to 2028. As permitted by the DCA s. 5 (1) 4. the development charge for Township engineering infrastructure is based on longer development horizon to 2031.

One of the recommendations contained in this background study is for Council to adopt the development-related capital program developed 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 growth occurring in the Township. It is acknowledged that changes to the program presented here may occur through the Township's normal capital budget process.

### **B. THE DEVELOPMENT-RELATED CAPITAL PROGRAM FOR GENERAL TOWNSHIP-WIDE SERVICES**

A summary of the Development-Related Capital Program for all general services is presented in Table 3.

TOWNSHIP OF SCUGOG  
SUMMARY OF GENERAL SERVICES DEVELOPMENT-RELATED CAPITAL FORECAST  
2019-2028

Service	Gross Cost (\$000)	Grants/ Subsidies (\$000)	Capital Cost (\$000)	Total Net Capital Forecast (\$000)									
				2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
<b>1.0 LIBRARY SERVICES</b>	<b>\$2,716.2</b>	<b>\$1,584.0</b>	<b>\$1,132.2</b>	<b>\$81.2</b>	<b>\$32.0</b>	<b>\$29.0</b>	<b>\$27.0</b>	<b>\$12.0</b>	<b>\$12.0</b>	<b>\$87.0</b>	<b>\$12.0</b>	<b>\$12.0</b>	<b>\$828.0</b>
1.1 Recovery of Negative Reserve Fund Balance	\$69.2	\$0.0	\$69.2	\$69.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
1.2 Additional Materials and Equipment	\$172.0	\$0.0	\$172.0	\$12.0	\$32.0	\$29.0	\$27.0	\$12.0	\$12.0	\$12.0	\$12.0	\$12.0	\$12.0
1.3 Land and Buildings	\$2,475.0	\$1,584.0	\$891.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$75.0	\$0.0	\$0.0	\$816.0
<b>2.0 FIRE SERVICES</b>	<b>\$9,500.0</b>	<b>\$0.0</b>	<b>\$9,500.0</b>	<b>\$0.0</b>	<b>\$350.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$1,385.0</b>	<b>\$0.0</b>	<b>\$15.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$7,750.0</b>
2.1 Buildings, Land & Furnishings	\$7,750.0	\$0.0	\$7,750.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$7,750.0
2.2 Vehicles	\$1,735.0	\$0.0	\$1,735.0	\$0.0	\$350.0	\$0.0	\$0.0	\$1,385.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
2.3 Equipment and Studies	\$15.0	\$0.0	\$15.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$15.0	\$0.0	\$0.0	\$0.0
<b>3.0 PARKS &amp; RECREATION</b>	<b>\$61,620.0</b>	<b>\$39,000.0</b>	<b>\$22,620.0</b>	<b>\$195.0</b>	<b>\$465.0</b>	<b>\$265.0</b>	<b>\$95.0</b>	<b>\$1,055.0</b>	<b>\$7,821.7</b>	<b>\$255.0</b>	<b>\$345.0</b>	<b>\$145.0</b>	<b>\$11,978.3</b>
3.1 Indoor Recreation	\$58,850.0	\$39,000.0	\$19,850.0	\$150.0	\$0.0	\$0.0	\$0.0	\$200.0	\$7,566.7	\$0.0	\$0.0	\$0.0	\$11,933.3
3.2 Outdoor Recreation	\$2,670.0	\$0.0	\$2,670.0	\$45.0	\$465.0	\$265.0	\$95.0	\$855.0	\$255.0	\$255.0	\$345.0	\$45.0	\$45.0
3.3 Studies	\$100.0	\$0.0	\$100.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$100.0	\$0.0
<b>4.0 PUBLIC WORKS: BUILDINGS &amp; FLEET</b>	<b>\$1,438.2</b>	<b>\$0.0</b>	<b>\$1,438.2</b>	<b>\$53.2</b>	<b>\$85.0</b>	<b>\$725.0</b>	<b>\$500.0</b>	<b>\$0.0</b>	<b>\$75.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>
4.1 Recovery of Negative Reserve Fund Balance	\$53.2	\$0.0	\$53.2	\$53.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
4.2 Buildings, Land & Furnishings	\$1,050.0	\$0.0	\$1,050.0	\$0.0	\$0.0	\$550.0	\$500.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
4.3 Rolling Stock	\$335.0	\$0.0	\$335.0	\$0.0	\$85.0	\$175.0	\$0.0	\$0.0	\$75.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>5.0 ANIMAL CONTROL</b>	<b>\$933.6</b>	<b>\$323.8</b>	<b>\$609.8</b>	<b>\$9.6</b>	<b>\$600.2</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>
<b>6.0 GENERAL GOVERNMENT</b>	<b>\$850.0</b>	<b>\$25.0</b>	<b>\$825.0</b>	<b>\$110.0</b>	<b>\$20.0</b>	<b>\$20.0</b>	<b>\$240.0</b>	<b>\$100.0</b>	<b>\$120.0</b>	<b>\$20.0</b>	<b>\$20.0</b>	<b>\$20.0</b>	<b>\$155.0</b>
6.1 Development-Related Studies	\$850.0	\$25.0	\$825.0	\$110.0	\$20.0	\$20.0	\$240.0	\$100.0	\$120.0	\$20.0	\$20.0	\$20.0	\$155.0
<b>TOTAL - 10 YEAR GENERAL SERVICES</b>	<b>\$77,058.0</b>	<b>\$40,932.8</b>	<b>\$36,125.2</b>	<b>\$449.0</b>	<b>\$1,552.2</b>	<b>\$1,039.0</b>	<b>\$862.0</b>	<b>\$2,552.0</b>	<b>\$8,028.7</b>	<b>\$377.0</b>	<b>\$377.0</b>	<b>\$177.0</b>	<b>\$20,711.3</b>



The table provides a separate total for services analysed over the ten-year period, 2019–2028. Further details on the capital plans for each individual service category are available in Appendix B.

The development-related capital program for general services estimates a total gross cost of \$77.06 million. Approximately \$40.93 million in grants and subsidies has been identified. The Township of Scugog’s share of the capital program is \$36.13 million.

This capital program incorporates those projects identified to be related to development anticipated in the next ten years (and over a longer-term for some services and projects). 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 growth). Portions of this capital forecast may relate to providing servicing for growth which has occurred prior to 2019 (for which development charge reserve fund balances exist), for replacement of existing capital facilities or for development anticipated to occur beyond the 2019–2028 planning period. In addition, the amounts shown in Table 3 have not been reduced by 10 per cent for various “soft” services as mandated by s.5(1)8. of the DCA.

Of the \$36.13 million in net development-related capital costs for general services, \$22.62 million (63 per cent) is related to the provision of Parks and Recreation services. Fire Services is the next largest component at \$9.50 million or 26 per cent of the total general services program. The net development-related capital forecast for Public Works totals about \$1.44 million or 4 per cent; Library capital program totals \$1.13 million or 3 per cent; and General Government totals \$825,000 or 2 per cent. The other ten-year program service is Animal Control at \$609,800 or 2 per cent.

#### **C. DEVELOPMENT-RELATED CAPITAL EXPENDITURES FOR ENGINEERED SERVICES**

In addition to the development-related capital forecast for general services, the gross cost of the engineering program totals \$32.37 million. A grant is identified in the capital program valued at \$3.81 million and the net Township engineering program totals \$28.56 million. Further details of the Township Engineering capital program are included in Appendix C.

## **VI PROPOSED DEVELOPMENT CHARGES ARE CALCULATED IN ACCORDANCE WITH THE DCA**

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This section summarizes the calculation of development charges for each service category and the resulting total development charge by type of development. Furthermore, the calculation of the “unadjusted” per capita (residential) and per square metre (non-residential) is presented. Adjustments are made to these amounts resulting from a cash flow analysis that takes interest earnings and borrowing costs.

For residential development, the adjusted total per capita amount is then converted to a variable charge by housing unit type using various unit occupancy factors. For non-residential development three development charge rates are calculated – Industrial, Commercial and Institutional. The non-residential charges are based on gross floor area (GFA) of building space.

It is noted that the calculation of the Township-wide development charges does not include any provision for exemptions required under the DCA, such as the exemption for enlargements of up to 50 per cent on existing industrial buildings. Such legislated exemptions, or other exemptions or reductions which Council may choose to provide, will result in loss of development charge revenue for the affected types of development. Any such revenue loss may not be made up, however, by offsetting increases in other portions of the calculated charge.

### **A. UNADJUSTED DEVELOPMENT CHARGE CALCULATION FOR GENERAL SERVICES**

A summary of the “unadjusted” residential and non-residential development charges for general services is presented in Table 4. Further details of the calculation for each individual Township service category are available in Appendix B.

The capital program for general services incorporates those projects identified to be related to development anticipated in the next ten years. However, not all of the capital costs are to be recovered from new development by way of development charges. Table 4 shows that \$6.20 million of the capital program relates to replacement of existing capital facilities or to shares of projects that provide benefit to the existing community. These portions of capital costs will have to be funded from property taxes or other non-development charge revenue sources.

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TABLE 4

**TOWNSHIP OF SCUGOG  
SUMMARY OF UNADJUSTED RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES  
GENERAL SERVICES 2019-2028**

10-Year Growth in Population in New Units	2,815
10-Year Growth in Square Metres	39,360

	Development-Related Capital Forecast						Residential Share % \$000 % \$000			
	Net Municipal Cost (\$000)	Replacement & Benefit to Existing (\$000)	Legislated Service Discount (\$000)	Available DC Reserves (\$000)	Post-2028 Benefit (\$000)	Total DC Eligible Costs for Recovery (\$000)				
<b>1.0 LIBRARY SERVICES</b>	\$1,132.2	\$0.0	\$106.3	\$0.0	\$734.4	\$291.5	100%	\$291.5	0%	\$0.00
Unadjusted Development Charge Per Capita								\$103.52		
Unadjusted Development Charge Per Sq. m										\$0.00
<b>2.0 FIRE SERVICES</b>	\$9,500.0	\$3,829.0	\$0.0	\$172.9	\$4,476.6	\$1,021.6	79%	\$807.0	21%	\$214.53
Unadjusted Development Charge Per Capita								\$286.64		
Unadjusted Development Charge Per Sq. m										\$5.45
<b>3.0 PARKS &amp; RECREATION</b>	\$22,620.0	\$1,650.4	\$2,097.0	\$278.2	\$12,859.4	\$5,735.0	100%	\$5,735.0	0%	\$0.00
Unadjusted Development Charge Per Capita								\$2,036.95		
Unadjusted Development Charge Per Sq. m										\$0.00
<b>4.0 PUBLIC WORKS: BUILDINGS &amp; FLEET</b>	\$1,438.2	\$250.0	\$0.0	\$0.0	\$120.4	\$1,067.7	79%	\$843.5	21%	\$224.22
Unadjusted Development Charge Per Capita								\$299.60		
Unadjusted Development Charge Per Sq. m										\$5.70
<b>5.0 ANIMAL CONTROL</b>	\$609.8	\$215.7	\$38.5	\$0.0	\$313.3	\$42.4	100%	\$42.4	0%	\$0.00
Unadjusted Development Charge Per Capita								\$15.06		
Unadjusted Development Charge Per Sq. m										\$0.00
<b>6.0 GENERAL GOVERNMENT</b>	\$825.0	\$255.0	\$57.0	\$6.4	\$0.0	\$506.6	79%	\$400.2	21%	\$106.39
Unadjusted Development Charge Per Capita								\$142.16		
Unadjusted Development Charge Per Sq. m										\$2.70
<b>TOTAL 10 YEAR GENERAL SERVICES</b>	<b>\$36,125.2</b>	<b>\$6,200.1</b>	<b>\$2,298.7</b>	<b>\$457.5</b>	<b>\$18,504.1</b>	<b>\$8,664.8</b>		<b>\$8,119.6</b>		<b>\$545.1</b>
<b>Unadjusted Development Charge Per Capita</b>								<b>\$2,883.93</b>		
<b>Unadjusted Development Charge Per Sq. m</b>										<b>\$13.85</b>

An additional share of \$457,500 has been identified as DC reserve fund monies available to fund development-related projects. These funds have been utilized to fund the first shares of the capital program. This portion has been netted out of the chargeable capital costs. Another share of the forecast, \$18.50 million, is attributable to growth beyond the 2028 period (and can therefore only be recovered under future development charges studies).

The DCA, s.5(1)8 requires that development-related net capital costs for “soft” services be reduced by ten per cent in calculating the applicable development charge. The discount does not apply to Fire or Public Works services. The ten per cent share of development-related net capital costs not included in the development charge calculations must be funded from non-development charge sources. In total, about \$2.30 million is identified as the required ten per cent reduction.

The total costs eligible for recovery for general services is \$8.66 million. This amount is allocated between the residential and non-residential sectors to derive the unadjusted development charges. Library, parks & recreation and animal control services are all deemed to benefit residential development only, while the other services are allocated between both sectors based on shares of population and employment growth.

Approximately \$8.12 million of the general services development charges recoverable amount is deemed to benefit residential development. When this amount is divided by the ten-year population growth in new units (2,815), an unadjusted charge of \$2,883.93 per capita is derived.

The non-residential share of the general services capital program totals \$545,100 and when this amount is divided by the ten-year forecast of non-residential space growth (39,360 m<sup>2</sup>), an unadjusted charge of \$13.85 per square metre is derived.

#### **B. UNADJUSTED DEVELOPMENT CHARGE CALCULATION FOR ENGINEERED SERVICES**

Table 5 describes the calculation of unadjusted rates for Township engineering infrastructure. The capital forecast for engineered services totals \$32.37 million and incorporates those projects identified to be related to development anticipated between 2019 and 2031. Netted off the gross cost are grants, subsidies and developer contributions identified for \$3.81 million and the remaining \$28.56 million is the net municipal cost. Table 5 shows that \$14.88 million of the capital program relates to

replacement of existing infrastructure or to shares of projects that provide benefit to the existing community, which will be funded from property taxes or other non-development charge revenue sources.

An additional share of \$1.18 million has been identified as DC reserve fund monies available to fund development-related projects. These funds have been utilized to fund the first shares of the capital program. This portion has been netted out of the chargeable capital costs.

The total costs eligible for recovery through development charges total \$11.51 million and are allocated to the residential and non-residential sectors based on shares of forecast population in new units and employment growth. On this basis, the allocation to the residential and non-residential sectors is calculated at 78 per cent and 22 per cent respectively.

The residential sector's "unadjusted" development charge is calculated at \$2,735.61 per capita. This was calculated by taking the residential share of the net growth-related capital program (\$8.97 million) and dividing it by the growth in population in new units (3,280) to 2031.

The industrial unadjusted development charge is \$38.00 per square metre. This was calculated by taking the industrial share of the net development-related capital program (\$1.22 million) and dividing it by the growth in industrial gross floor area to 2031 (32,220). The unadjusted commercial charge of \$85.51 per square metre is derived by dividing the growth in commercial floor area (11,200) by the commercial share of the development-related capital program (\$957,700). The institutional charge has been calculated at \$52.62 per square metre respectively using the same approach (\$348,900 share / institutional share of employment GFA growth of 6,630).

#### **C. ADJUSTED RATES FOR TOWNSHIP-WIDE RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES**

Final adjustments to the "unadjusted" development charge rates summarized above are made through a cash flow analysis. 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.

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TABLE 5

TOWNSHIP OF SCUGOG  
SUMMARY RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES  
TOWNSHIP ENGINEERING SERVICES 2019-2031

Population in New Units (2019-2031)	3,280
Non-Residential Floor Space Growth in Square Meters (2019-2031)	50,050
<i>Industrial</i>	32,220
<i>Commercial</i>	11,200
<i>Institutional</i>	6,630

	Development-Related Capital Forecast											
	Gross	Grants and	Net	Replacement	Legislated	Available	Post-2031	Total DC	Residential		Non-Residential	
	Cost	Subsidies	Municipal	& Benefit to	Service	DC Reserves	Benefit	Eligible	Share		Share	
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	Costs for	%	\$000	%	\$000
								Recovery				
<b>TOWNSHIP ENGINEERING</b>	\$32,373.1	\$3,810.0	\$28,563.1	\$14,880.6	\$0.0	\$1,177.4	\$1,000.1	\$11,505.0	78%	\$8,973.9	22%	\$2,531.1
<b>Residential Charge</b>										<b>\$2,735.61</b>		
Industrial Share												\$1,224.5
<b>Industrial Charge</b>												<b>\$38.00</b>
Commercial Share												\$957.7
<b>Commercial Charge</b>												<b>\$85.51</b>
Institutional Share												\$348.9
<b>Institutional Charge</b>												<b>\$52.62</b>

Table 6 summarizes the results of the adjustment for the residential Township-wide development charges by service. The adjusted residential rate increases from \$5,620 to \$5,686 per capita after the cash flow analysis. Residential development charges are proposed to vary by dwelling type to reflect the various occupancy factors and resulting demand for services. The calculated residential charge ranges from \$9,383 for apartments to \$16,889 for single and semi-detached units. The calculated charge for rows and other multiples is \$13,648.

Table 7 shows that the adjusted non-residential rate for industrial development increases from \$51.85 to \$52.56 per square metre. Similarly, as shown in Table 8, the non-residential commercial adjusted development charge of \$100.07 is an increase from the unadjusted \$99.36 per square metre. Finally, Table 9 shows the institutional development charge increases after cash flow considerations from \$66.47 to \$67.18 per square metre.

Tables 10-13 present a comparison of total calculated Township-wide development charges for a single/semi-detached housing unit, industrial, commercial and industrial uses respectively with the Township's existing charges (as at July 1, 2019).

Table 10 shows that the calculated charge per single/semi detached unit of \$16,889 will increase \$5,889, or 54 per cent over the present development charge of \$11,000. This increase is largely due to an increased development-related Township Engineering program and Parks and Recreation program.

Table 11 shows the calculated increase in the industrial development charge. The calculated charge of \$52.56 per square metre exceeds the current charge in force (\$32.17) by \$20.39 per square metre, or 63 per cent.

Table 12 shows the calculated increase in the commercial development charge. The calculated charge of \$100.07 per square metre represents an increase of 39 per cent or \$28.30 over the existing rate of \$71.77.

As shown in Table 13, the calculated institutional development charge of \$67.18 per square metre represents an increase of 65 per cent or \$26.54 from the existing rate of \$40.64.

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TABLE 6

**TOWNSHIP OF SCUGOG  
TOWNSHIP-WIDE DEVELOPMENT CHARGES  
RESIDENTIAL DEVELOPMENT CHARGES**

SERVICE	Unadjusted Charge Per Capita	Adjusted Charge After Cashflow Per Capita	Charge By Unit Type (1)		
			Single & Semi- Detached	Rows & Other Multiples	Apartments
Library Services	\$104	\$107	\$319	\$258	\$177
Fire Services	\$287	\$296	\$880	\$711	\$489
Parks & Recreation	\$2,037	\$2,055	\$6,103	\$4,932	\$3,391
Public Works: Buildings & Fleet	\$300	\$333	\$988	\$799	\$549
Animal Control	\$15	\$17	\$51	\$41	\$28
General Government	\$142	\$142	\$423	\$342	\$235
General Services Charge Per Unit	\$2,884	\$2,951	\$8,764	\$7,083	\$4,869
Township Engineering	\$2,736	\$2,736	\$8,125	\$6,565	\$4,514
<b>TOTAL DEVELOPMENT CHARGE PER UNIT</b>	<b>\$5,620</b>	<b>\$5,686</b>	<b>\$16,889</b>	<b>\$13,648</b>	<b>\$9,383</b>

(1) Based on Persons Per Unit Of: 2.97                      2.40                      1.65



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**TABLE 7**

**TOWNSHIP OF SCUGOG  
TOWNSHIP-WIDE DEVELOPMENT CHARGES  
INDUSTRIAL DEVELOPMENT CHARGES**

<b>SERVICE</b>	<b>Unadjusted Charge (\$/sq.m)</b>	<b>Calculated Charge After Cashflow (\$/sq.m)</b>
Library Services	\$0.00	\$0.00
Fire Services	\$5.45	\$5.67
Parks & Recreation	\$0.00	\$0.00
Public Works: Buildings & Fleet	\$5.70	\$6.18
Animal Control	\$0.00	\$0.00
General Government	\$2.70	\$2.71
General Services Charge Per sq. m	\$13.85	\$14.56
Township Engineering	\$38.00	\$38.00
<b>TOTAL DEVELOPMENT CHARGE PER SQ M</b>	<b>\$51.85</b>	<b>\$52.56</b>

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TABLE 8

**TOWNSHIP OF SCUGOG  
TOWNSHIP-WIDE DEVELOPMENT CHARGES  
COMMERCIAL DEVELOPMENT CHARGES**

<b>SERVICE</b>	<b>Unadjusted Charge (\$/sq.m)</b>	<b>Calculated Charge After Cashflow (\$/sq.m)</b>
Library Services	\$0.00	\$0.00
Fire Services	\$5.45	\$5.67
Parks & Recreation	\$0.00	\$0.00
Public Works: Buildings & Fleet	\$5.70	\$6.18
Animal Control	\$0.00	\$0.00
General Government	\$2.70	\$2.71
General Services Charge Per sq. m	\$13.85	\$14.56
Township Engineering	\$85.51	\$85.51
<b>TOTAL DEVELOPMENT CHARGE PER SQ M</b>	<b>\$99.36</b>	<b>\$100.07</b>

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**TABLE 9**

**TOWNSHIP OF SCUGOG  
TOWNSHIP-WIDE DEVELOPMENT CHARGES  
INSTITUTIONAL DEVELOPMENT CHARGES**

<b>SERVICE</b>	<b>Unadjusted Charge (\$/sq.m)</b>	<b>Calculated Charge After Cashflow (\$/sq.m)</b>
Library Services	\$0.00	\$0.00
Fire Services	\$5.45	\$5.67
Parks & Recreation	\$0.00	\$0.00
Public Works: Buildings & Fleet	\$5.70	\$6.18
Animal Control	\$0.00	\$0.00
General Government	\$2.70	\$2.71
General Services Charge Per sq. m	\$13.85	\$14.56
Township Engineering	\$52.62	\$52.62
<b>TOTAL DEVELOPMENT CHARGE PER SQ M</b>	<b>\$66.47</b>	<b>\$67.18</b>

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TABLE 10

**TOWNSHIP OF SCUGOG  
COMPARISON OF CURRENT AND CALCULATED  
RESIDENTIAL DEVELOPMENT CHARGES**

<b>SERVICE</b>	<b>Current Residential Charge SDU</b>	<b>Calculated Residential Charge SDU</b>	<b>Difference in Charge</b>	
Library Services	\$311	\$319	\$8	3%
Fire Services	\$1,070	\$880	(\$190)	-18%
Parks & Recreation	\$3,255	\$6,103	\$2,848	87%
Public Works: Buildings & Fleet	\$551	\$988	\$437	79%
Animal Control	\$22	\$51	\$29	129%
General Government	\$351	\$423	\$72	20%
General Services Charge Per Unit	\$5,560	\$8,764	\$3,204	58%
Township Engineering	\$5,440	\$8,125	\$2,685	49%
<b>TOTAL DEVELOPMENT CHARGE PER UNIT</b>	<b>\$11,000</b>	<b>\$16,889</b>	<b>\$5,889</b>	<b>54%</b>

TABLE 11

**TOWNSHIP OF SCUGOG  
COMPARISON OF CURRENT AND CALCULATED  
INDUSTRIAL DEVELOPMENT CHARGES**

<b>SERVICE</b>	<b>Current Industrial Charge Sq. m</b>	<b>Calculated Industrial Charge Sq. m</b>	<b>Difference in Charge</b>	
Library Services	\$0.00	\$0.00	\$0.00	n/a
Fire Services	\$5.48	\$5.67	\$0.19	3%
Parks & Recreation	\$0.00	\$0.00	\$0.00	n/a
Public Works: Buildings & Fleet	\$2.83	\$6.18	\$3.35	118%
Animal Control	\$0.00	\$0.00	\$0.00	n/a
General Government	\$1.83	\$2.71	\$0.88	48%
General Services Charge Per sq. m	\$10.14	\$14.56	\$4.42	44%
Township Engineering	\$22.03	\$38.00	\$15.98	73%
<b>TOTAL DEVELOPMENT CHARGE PER SQ M</b>	<b>\$32.17</b>	<b>\$52.56</b>	<b>\$20.39</b>	<b>63%</b>

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TABLE 12

**TOWNSHIP OF SCUGOG  
COMPARISON OF CURRENT AND CALCULATED  
COMMERCIAL DEVELOPMENT CHARGES**

<b>SERVICE</b>	<b>Current Commercial Charge Sq. m</b>	<b>Calculated Commercial Charge Sq. m</b>	<b>Difference in Charge</b>	
Library Services	\$0.00	\$0.00	\$0.00	n/a
Fire Services	\$5.48	\$5.67	\$0.19	3%
Parks & Recreation	\$0.00	\$0.00	\$0.00	n/a
Public Works: Buildings & Fleet	\$2.83	\$6.18	\$3.35	118%
Animal Control	\$0.00	\$0.00	\$0.00	n/a
General Government	\$1.83	\$2.71	\$0.88	48%
General Services Charge Per sq. m	\$10.14	\$14.56	\$4.42	44%
Township Engineering	\$61.63	\$85.51	\$23.88	39%
<b>TOTAL DEVELOPMENT CHARGE PER SQ M</b>	<b>\$71.77</b>	<b>\$100.07</b>	<b>\$28.30</b>	<b>39%</b>

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TABLE 13

**TOWNSHIP OF SCUGOG  
COMPARISON OF CURRENT AND CALCULATED  
INSTITUTIONAL DEVELOPMENT CHARGES**

<b>SERVICE</b>	<b>Current Institutional Charge Sq. m</b>	<b>Calculated Institutional Charge Sq. m</b>	<b>Difference in Charge</b>	
Library Services	\$0.00	\$0.00	\$0.00	n/a
Fire Services	\$5.48	\$5.67	\$0.19	3%
Parks & Recreation	\$0.00	\$0.00	\$0.00	n/a
Public Works: Buildings & Fleet	\$2.83	\$6.18	\$3.35	118%
Animal Control	\$0.00	\$0.00	\$0.00	n/a
General Government	\$1.83	\$2.71	\$0.88	48%
General Services Charge Per sq. m	\$10.14	\$14.56	\$4.42	44%
Township Engineering	\$30.50	\$52.62	\$22.13	73%
<b>TOTAL DEVELOPMENT CHARGE PER SQ M</b>	<b>\$40.64</b>	<b>\$67.18</b>	<b>\$26.54</b>	<b>65%</b>

## **VII LONG-TERM CAPITAL AND OPERATING COSTS**

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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 TOWNSHIP'S SERVICES ESTIMATED TO INCREASE OVER THE FORECAST PERIOD**

Table 14 summarizes the estimated increase in net operating costs that the Township will experience for additions associated with the planned capital program. These estimates are based on average costs derived from a review of recent budgets. Additional details are included in Appendix E.

As shown in Table 14, by 2028, the Township's net operating costs are estimated to increase by \$644,100 for general services. Table 14 indicates the net operating costs are estimated to increase by \$327,000 for Township's engineering services by 2028. Increases in net operating costs will be experienced as new facilities are emplaced.

### **B. LONG-TERM CAPITAL FINANCING FROM NON-DEVELOPMENT CHARGE SOURCES TOTALS \$8.01 MILLION FOR GENERAL SERVICES AND \$15.04 MILLION FOR ENGINEERING SERVICES**

Table 14 also summarizes the components of the development-related capital forecast that will require funding from non-development charge sources as discussed above in Section VI. Of the \$36.13 million net capital forecast for general services, about \$8.50 million will need to be financed from non-development charge sources over the next ten years. This includes about \$2.30 million in respect of the ten per cent discount required by the DCA for "soft" services and about \$6.20 million for shares of projects related to capital replacement and for non-growth shares of projects that provide benefit to the existing community. In addition, \$18.50 million in interim financing may be required for projects related to growth in the post-2028 period, if those projects were to be undertaken in the ten-year period, although, some of the more significant projects will likely occur beyond 2028 and will be reassessed at the time of the next study. Because by-laws must be revisited at least every five years, it is difficult to determine the quantum of interim financing that may be required.



Appendix E provides a breakdown of the non-development charge financing requirements by service.

Similarly, for the Township engineering services, about \$14.88 million will need to be financed from non-development charge sources to 2031. This amount is solely related to shares of projects for capital replacement and non-growth shares of projects that provide benefit to the existing community.

**TABLE 14**  
**TOWNSHIP OF SCUGOG**  
**SUMMARY OF LONG TERM CAPITAL AND**  
**OPERATING COST IMPACTS FOR GENERAL SERVICES**  
(in thousands of constant dollars)

<b>Cumulative Net Operating Impacts (1)</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
<b>NET OPERATING IMPACTS (1)</b>										
Library Services	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Fire Services	\$0.0	\$52.5	\$52.5	\$52.5	\$260.3	\$260.3	\$262.5	\$262.5	\$262.5	\$262.5
Parks & Recreation	\$2.3	\$25.5	\$38.8	\$43.5	\$86.3	\$99.0	\$161.8	\$179.0	\$181.3	\$183.5
Public Works: Buildings & Fleet	\$5.3	\$10.6	\$83.1	\$133.1	\$133.1	\$140.6	\$140.6	\$140.6	\$140.6	\$140.6
Animal Control	\$0.0	\$57.5	\$57.5	\$57.5	\$57.5	\$57.5	\$57.5	\$57.5	\$57.5	\$57.5
<b>NET OPERATING IMPACTS</b>	<b>\$7.6</b>	<b>\$146.1</b>	<b>\$231.9</b>	<b>\$286.6</b>	<b>\$537.1</b>	<b>\$557.4</b>	<b>\$622.4</b>	<b>\$639.6</b>	<b>\$641.9</b>	<b>\$644.1</b>

<b>Long-Term Capital Impact (1)</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>Total</b>
<b>LONG-TERM CAPITAL IMPACTS (1)</b>											
Total Net Cost	\$449.0	\$1,552.2	\$1,039.0	\$862.0	\$2,552.0	\$8,028.7	\$377.0	\$377.0	\$177.0	\$20,711.3	\$36,125.2
Net Cost From Development Charges	\$227.3	\$531.7	\$999.5	\$348.3	\$1,741.6	\$3,908.6	\$332.7	\$331.2	\$106.2	\$137.7	\$8,664.8
Prior Growth Share from DC Reserve Balances (2)	\$131.3	\$261.4	\$8.1	\$8.1	\$8.1	\$8.1	\$8.1	\$8.1	\$8.1	\$8.1	\$457.5
Portion for Post 2028 Growth (3)	\$0.0	\$313.3	\$0.0	\$120.4	\$415.6	\$2,353.9	\$0.0	\$0.0	\$0.0	\$15,300.9	\$18,504.1
<b>Funding From Non-DC Sources</b>											
- Discount Portion	\$25.2	\$90.2	\$31.4	\$25.2	\$86.7	\$688.4	\$36.2	\$37.7	\$12.7	\$1,265.1	\$2,298.7
- Replacement	\$65.2	\$355.7	\$0.0	\$360.0	\$300.0	\$1,069.6	\$0.0	\$0.0	\$50.0	\$3,999.5	\$6,200.1
<b>FUNDING FROM NON-DC SOURCES</b>	<b>\$90.4</b>	<b>\$445.9</b>	<b>\$31.4</b>	<b>\$385.2</b>	<b>\$386.7</b>	<b>\$1,758.0</b>	<b>\$36.2</b>	<b>\$37.7</b>	<b>\$62.7</b>	<b>\$5,264.6</b>	<b>\$8,498.8</b>

## Notes:

(1) See Appendix E

(2) Existing development charge reserve fund balances collected from growth prior to 2019 are applied to fund initial projects in growth-related capital forecast

(3) Post 2028 growth-related net capital costs may be eligible for development charge funding in future DC by-laws

TABLE 14

**TOWNSHIP OF SCUGOG  
SUMMARY OF LONG TERM CAPITAL AND  
OPERATING COST IMPACTS FOR  
TOWNSHIP ENGINEERED SERVICES  
(in thousands of constant dollars)**

<b>NET OPERATING IMPACTS (1)</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>TOTAL</b>
Various Projects	\$18.0	\$51.0	\$96.0	\$147.0	\$189.0	\$219.0	\$249.0	\$279.0	\$306.0	\$327.0	n/a
<b>TOTAL OPERATING IMPACTS</b>	<b>\$18.0</b>	<b>\$51.0</b>	<b>\$96.0</b>	<b>\$147.0</b>	<b>\$189.0</b>	<b>\$219.0</b>	<b>\$249.0</b>	<b>\$279.0</b>	<b>\$306.0</b>	<b>\$327.0</b>	<b>n.a.</b>
<b>LONG-TERM CAPITAL IMPACTS (2019-2031) (2)</b>											
<b>ROADS</b>											
Total Net Cost	\$28,563.1										
Net Cost From Development Charges	\$11,505.0										
- Discount Portion	\$0.0										
- Prior Growth	\$1,177.4										
- Replacement	\$14,880.6										
- For Post 2031 Growth	\$1,000.1										
<b>TOTAL LONG-TERM CAPITAL IMPACTS</b>	<b>\$14,880.6</b>										

Notes:

(1) Costs for growth beyond 2031 may be recovered from future DC and therefore may only be an interim financing requirement.

(2) To extent possible costs have been offset by existing DC Reserve Fund Balances.

## VIII ASSET MANAGEMENT PLAN

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The *Development Charges Act* now requires that municipalities 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 are proposed to be funded under the development charges by-law are financially sustainable over their full life cycle. Further details relating to the Asset Management Plan are discussed in Appendix F.

### A. ANNUAL CAPITAL PROVISIONS WILL REACH \$614,000 BY 2028

Table 15 summarizes the annual capital provisions required to replace the development eligible and ineligible costs associated with the capital infrastructure identified in the DC Background Study. This estimate is based on information obtained through discussions with municipal staff and the existing Asset Management Plan regarding useful life assumptions and the capital cost of acquiring and/or replacing each asset.

Table 15 illustrates by 2029, the Township will need to fund an additional \$614,000 per annum in order to properly fund the full life cycle costs of the new Township-wide assets supported under the proposed Development Charges by-law. The year 2029 has been included to calculate the annual contribution for the 2019-2028 period as the expenditures in 2028 will not trigger asset management contributions until 2029.

The calculated annual funding provision should be considered within the context of the Township's projected growth. Over the next ten years, the Township is projected to increase by approximately 2,186 people. In addition, the Township will also add about 580 new employees that will result in approximately 39,400 square metres of additional non-residential building space.

This growth will have the effect of increasing the overall assessment base and additional user fee and charges revenues to offset the capital asset provisions required to replace the infrastructure to be funded under the proposed Development Charges by-law.

In addition to the increased assessment arising from new development, the Township of Scugog currently employs a 1.29 per cent dedicated levy for roads, 0.81 per cent

levy for vehicles and equipment and 0.31 per cent for buildings and facilities. The dedicated levies can also be used to help fund the future lifecycle needs cycle of the assets.

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 15**  
**CALCULATED ANNUAL PROVISION BY 2029**

Service	2019 - 2028 Capital Program		Calculated AMP Annual Provision by 2029	
	DC Recoverable	Non-DC Funded	DC Related	Non-DC Related
Library Services	\$ 316,000	\$ 2,400,000	\$ 16,000	\$ -
Fire Services	\$ 1,194,000	\$ 8,306,000	\$ 65,000	\$ 30,000
Parks & Recreation	\$ 6,681,000	\$ 54,939,000	\$ 252,000	\$ 545,000
Public Works: Buildings & Fleet	\$ 1,068,000	\$ 370,000	\$ 41,000	\$ -
Animal Control	\$ 46,000	\$ 888,000	\$ 1,000	\$ 20,000
General Government	\$ 570,000	\$ 280,000	\$ -	\$ -
Township Engineering	\$ 12,682,000	\$ 19,691,000	\$ 239,000	\$ 360,000
<b>Total</b>			\$ 614,000	\$ 955,000

## **IX DEVELOPMENT CHARGES ADMINISTRATION**

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### **A. DEVELOPMENT CHARGE ADMINISTRATION**

Many of the administrative requirements of the DCA will be similar to those presently followed by the Township in terms of collection practices. In this regard:

- It is recommended that the present practices regarding collection of development charges and by-law administration continue to the extent possible;
- As required under the DCA, the Township should codify any rules regarding the application of the by-laws and any exemptions within the development charges by-laws proposed for adoption;
- It is recommended that the Township develop reporting policies consistent with the requirements of the DCA;
- It is recommended that the by-laws permit the payment of a development charge in cash or through services-in-lieu agreements. The municipality is not obligated to enter into services-in-lieu agreements;
- It is recommended that Council adopt the development-related capital forecast included in this background study, subject to annual review through the Township's normal capital budget process.

### **B. TOWNSHIP-WIDE VS. AREA-SPECIFIC DEVELOPMENT CHARGES**

#### **1. Consideration for Area Rating**

In accordance with the DCA, Council must give consideration to the use of area rating, also known as area-specific development charges, as part of the DC Background Study. As part of the Township's 2019 DC update, the appropriateness of implementing area-specific development charges for the various Township services was examined.

The DCA permits the Township to designate in its DC by-law, the areas where development charges shall be imposed. The charges may apply to all lands in the Township or to other designated development areas as specified in the DC by-law.

The following was considered with respect to area-specific development charges:

- Is the use of area-specific charges appropriate for some or all services?

- Are there any data limitations with calculating an area-specific development charge?

Area-specific development charges are typically considered when there is clear benefit to a particular area (including the population or population and employment), and have been implemented mostly in stand alone green field developments.

#### 1. Consistent with Historical Practices, Township-wide DCs are Proposed

Based on discussions with staff, and the analysis of the delivery of services, it is proposed that the Township continue to calculate and collect DCs on a uniform, Township-wide basis. The following table provides a description of the servicing needs for general and engineered services.

Township Services Considered	Servicing Needs
General Services	<ul style="list-style-type: none"> <li>• Services such as Library, Parks &amp; Recreation and Animal Services are open and accessible to all residents in the Township and are driven and planned for based on Township-wide population growth.</li> <li>• For Fire Protection, Public Works: Buildings and Fleet, General Government; these services are provided to all residents and employees in the Township and are driven and planned for based on Township-wide population or population and employment growth.</li> </ul>
Engineered Services	<ul style="list-style-type: none"> <li>• Roads and Related are provided through a Township-wide network and is planned based on Township-wide population and employment growth.</li> </ul>

#### C. LOCAL SERVICE DEFINITIONS

The 2019 DC Background Study also includes definitions to determine the eligible capital costs for inclusion in the development charges calculation for the Township. The local service policies are discussed further in Appendix G of the study.



## **APPENDIX A**

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### ***DEVELOPMENT FORECAST***

## APPENDIX A

### RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT FORECAST

This appendix provides the details of the development forecast used in the preparation of the Development Charges Background Study for the Township of Scugog. The forecast described herein is consistent with governing legislation and represents a best estimate of the amount and type of development that is likely to occur in the Township from 2019 to 2028 and to a longer planning period to 2031. The results of the forecasts are presented in the following seven tables:

Table 1	Historical Population, Occupied Dwellings and Employment Summary
Table 2	Historical Occupied Households by Unit Type
Table 3	Historical Households by Period of Construction Showing Household Size
Table 4	Forecast Population, Household and Employment Growth Summary
Table 5	Growth in Households by Unit Type
Table 6	Forecast Population in New Household by Unit Type
Table 7	Non-Residential Growth Forecast
Table 8	Forecast Non-Residential Space

The forecasts were prepared by Hemson Consulting Ltd. in consultation with Township planning staff and are based on a range of statistical data including Statistics Canada Census and National Household Survey data, Canada Mortgage Housing Corporation (CMHC) housing market information with reference to the Durham Regional Official Plan targets.

It is important to note that Census population, which excludes undercoverage, is used for development charges studies whereas total population, which includes undercoverage, is used in official plans.

## **FORECAST APPROACH AND KEY ASSUMPTIONS**

The *Development Charges Act (DCA)* requires the Township 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 Township to prepare a reasonable development-related capital program.

The forecast is based on Census years and is translated into the time periods required for DC purposes, generally pro-rating the Census periods to the DC planning periods. A development forecast, from 2019 to 2028, has been used for “soft services” (or general services) development charges. Furthermore, development charges for Township engineering services are based on a planning period from 2019 to 2031.

## **TOWNSHIP OF SCUGOG HISTORICAL DEVELOPMENT**

Historical development levels included in this appendix are used to determine the average service levels attained in the Township over the last ten years (2009–2018). Population and population plus employment are used as the basis of the of historical service level calculations. As shown in Table 1, the number of total occupied household units in Scugog has increased from 7,805 in 2008 to 8,233 in 2018 — an increase of 428 units. The Census population of the Township has increased from approximately 21,491 in 2009 to 21,647 in 2018 — an increase of about 1 per cent or 156 people.

Employment estimates used in the development charges study are based on Statistics Canada place of work employment. Place of work employment includes workers who reside in other municipalities but work in Scugog and excludes workers who live in Scugog but work in other municipalities. Place of work data indicates that employment in Scugog has increased from about 6,417 in 2009 to an estimated value of 7,758 in 2018 — an increase of 1,528 workers.

## **FORECAST RESULTS**

Development charges are levied on residential development as a charge per new unit and on non-residential development as a charge per unit of gross floor area (GFA).

## **1. Residential Development Forecast**

The residential development forecast is based on forecasts of population and households. The population and household development, in part, determines the need for additional facilities and provides the foundation for the development-related capital program. Tables 4 and 5 summarize the population and household forecast. The tables show that the Township's net population (or Census population) is forecast to increase over the ten-year forecast period by 2,186 persons, from 21,647 in 2018 to 23,833 in 2028. The total forecast net population growth from 2019-2031 is 2,653, reaching a total census population of 24,300 people in 2031. Further, the number of occupied households will increase by 1,090, from 8,233 in 2018 to 9,323 in 2028. Over the longer term, the Township will add 1,270 households to 2031.

In addition to the net population forecast, a forecast of "population in new units" that will result from the addition of new housing units has been made. As shown in Table 6, population growth in new units is estimated by applying persons per unit (PPUs) values to the housing unit forecast. PPU values are 2.97 for single and semi-detached units; 2.40 for rows and other multiples; and 1.65 for apartments – these PPU values are forecasted to remain constant over the forecast periods. The forecasted persons in newly constructed units are based upon the historical time series of population growth in housing in the last ten year Census period (2006-2016) as released in the 2016 Census and historical trends. In total, 2,815 is the forecasted population in new dwelling units over the ten-year planning period and 3,280 people is forecasted to 2031.

## **2. Non-Residential Growth Forecast**

Non-residential development charges are calculated on a per square metre of gross floor area (GFA) basis. Therefore, as per the *DCA*, a forecast of non-residential building space has been developed. As with the residential forecast, a growth forecast from 2019 to 2028 has been used for all the soft (or general) development charge eligible services in the Township. A longer horizon, to 2031, is used for Township engineering services.

Employment densities have been used to convert the employment forecast into building space estimates. The following densities, by employment type, have been utilized in this Study:

Commercial/ Retail:	40 square metres per employee
Employment Land:	90 square metres per employee
Institutional:	65 square metres per employee

The GFA forecasts are provided in Table 8. The total GFA growth is forecast at 39,360 square metres over the ten-year period with an accompanying employment growth of 579. Over the longer planning period to 2031, it is forecasted that 740 new employees will be accommodated in 50,050 square metres of new non-residential GFA.

## APPENDIX A - TABLE 1

## TOWNSHIP OF SCUGOG

## HISTORICAL POPULATION, OCCUPIED DWELLINGS &amp; EMPLOYMENT SUMMARY

Mid-Year	Census Population	Growth	Occupied Dwellings	Annual Growth	Av. Household Size (PPU)	Place of Work Employemnt	Annual Growth	Activity Rate
<b>2006</b>	<b>21,439</b>		<b>7,705</b>		<b>2.78</b>	<b>5,873</b>		<b>27.4%</b>
2007	21,465	26	7,755	50	2.77	6,049	176	28.2%
2008	21,491	26	7,805	50	2.75	6,230	181	29.0%
2009	21,517	26	7,856	51	2.74	6,417	187	29.8%
2010	21,543	26	7,907	51	2.72	6,609	192	30.7%
<b>2011</b>	<b>21,569</b>	<b>26</b>	<b>7,959</b>	<b>52</b>	<b>2.71</b>	<b>6,808</b>	<b>199</b>	<b>31.6%</b>
2012	21,579	10	8,010	51	2.69	6,965	157	32.3%
2013	21,589	10	8,061	51	2.68	7,126	161	33.0%
2014	21,599	10	8,113	52	2.66	7,290	164	33.8%
2015	21,609	10	8,165	52	2.65	7,458	168	34.5%
<b>2016</b>	<b>21,617</b>	<b>8</b>	<b>8,218</b>	<b>53</b>	<b>2.63</b>	<b>7,630</b>	<b>172</b>	<b>35.3%</b>
2017	21,639	22	8,229	11	2.63	7,695	65	35.6%
2018	21,647	8	8,233	4	2.63	7,758	63	35.8%
Growth 2009-2018		156		428			1,528	

Source: Statistics Canada, Census of Canada

## APPENDIX A - TABLE 2

## TOWNSHIP OF SCUGOG

## HISTORICAL OCCUPIED HOUSEHOLDS BY UNIT TYPE

Mid-Year	Occupied Households				Shares By Unit Type			
	Singles/Semis	Rows	Apartments	Total	Singles/Semis	Rows	Apartments	Total
2009	17	0	0	17	100%	0%	0%	100%
2010	16	0	0	16	100%	0%	0%	100%
<b>2011</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>10</b>	<b>100%</b>	<b>0%</b>	<b>0%</b>	<b>100%</b>
2012	13	0	0	13	100%	0%	0%	100%
2013	13	0	0	13	100%	0%	0%	100%
2014	25	0	0	25	100%	0%	0%	100%
2015	19	0	0	19	100%	0%	0%	100%
<b>2016</b>	<b>23</b>	<b>0</b>	<b>0</b>	<b>23</b>	<b>100%</b>	<b>0%</b>	<b>0%</b>	<b>100%</b>
2017	11	0	0	11	100%	0%	0%	100%
2018	4	0	0	4	100%	0%	0%	100%
Growth 2009-2018	151	0	0	151	100%	0%	0%	100%

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

Note: Unit types are based on Census definitions

## APPENDIX A - TABLE 3

## TOWNSHIP OF SCUGOG

## 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
<b>Singles/Semis</b>													
Household Population	3,255	1,710	1,995	3,640	3,720	890	1,490	1,895	1,040	385	18,595	1,425	20,020
Households	1,275	755	785	1,360	1,330	330	545	660	340	140	7,040	480	7,520
Household Size	2.55	2.26	2.54	2.68	2.80	2.70	2.73	2.87	3.06	2.75	2.64	2.97	2.66
<b>Rows</b>													
Household Population	0	0	0	0	130	0	0	0	0	0	130	0	130
Households	10	0	10	15	55	0	0	10	0	10	100	10	110
Household Size	0.00	0.00	0.00	0.00	2.36	0.00	0.00	0.00	0.00	0.00	1.30	0.00	1.18
<b>Apartments (no duplex)</b>													
Household Population	220	55	105	85	95	65	40	0	65	0	665	65	730
Households	120	50	65	70	75	60	30	0	40	10	470	50	520
Household Size	1.83	1.10	1.62	1.21	1.27	1.08	1.33	0.00	1.63	0.00	1.41	1.30	1.40
<b>Duplex</b>													
Household Population	20	60	0	35	0	0	0	0	0	0	115	0	115
Households	20	20	10	30	0	10	10	0	0	0	100	0	100
Household Size	1.00	3.00	0.00	1.17	0.00	0.00	0.00	0.00	0.00	0.00	1.15	0.00	1.15
<b>All Units</b>													
Household Population	3,475	1,765	2,100	3,725	3,945	955	1,530	1,895	1,105	385	19,390	1,490	20,880
Households	1,405	805	860	1,445	1,460	390	575	670	380	160	7,610	540	8,150
Household Size	2.47	2.19	2.44	2.58	2.70	2.45	2.66	2.83	2.91	2.41	2.55	2.76	2.56

Source: Statistics Canada, 2016 Census Special Run



## APPENDIX A - TABLE 4

## TOWNSHIP OF SCUGOG

## FORECAST POPULATION, HOUSEHOLD &amp; EMPLOYMENT GROWTH SUMMARY

Mid-Year	Census Population	Annual Growth	Total Occupied Dwellings	Annual Growth	Av. Household Size (PPU)	Place of Work Employment	Annual Growth	Activity Rate
<b>2016</b>	<b>21,617</b>	<b>8</b>	<b>8,218</b>	<b>53</b>	<b>2.63</b>	<b>7,630</b>	<b>172</b>	<b>35%</b>
2017	21,639	22	8,229	11	2.63	7,695	65	36%
2018	21,647	8	8,233	4	2.63	7,758	63	36%
2019	21,767	120	8,293	60	2.62	7,823	65	36%
2020	21,988	221	8,403	110	2.62	7,887	64	36%
<b>2021</b>	<b>22,289</b>	<b>301</b>	<b>8,553</b>	<b>150</b>	<b>2.61</b>	<b>7,952</b>	<b>65</b>	<b>36%</b>
2022	22,630	341	8,723	170	2.59	8,006	54	35%
2023	22,910	281	8,863	140	2.58	8,063	57	35%
2024	23,111	201	8,963	100	2.58	8,119	56	35%
2025	23,311	201	9,063	100	2.57	8,175	56	35%
<b>2026</b>	<b>23,512</b>	<b>201</b>	<b>9,163</b>	<b>100</b>	<b>2.57</b>	<b>8,230</b>	<b>55</b>	<b>35%</b>
2027	23,692	180	9,253	90	2.56	8,282	52	35%
2028	23,833	140	9,323	70	2.56	8,337	55	35%
2029	23,988	155	9,383	60	2.56	8,389	52	35%
2030	24,143	155	9,443	60	2.56	8,443	54	35%
<b>2031</b>	<b>24,300</b>	<b>157</b>	<b>9,503</b>	<b>60</b>	<b>2.56</b>	<b>8,498</b>	<b>55</b>	<b>35%</b>
Growth 2019-2028		2,186		1,090			579	
Growth 2019-2031		2,653		1,270			740	

Source: Hemson Consulting, 2018

**APPENDIX A - TABLE 5**  
**TOWNSHIP OF SCUGOG**  
**GROWTH IN HOUSEHOLDS BY UNIT TYPE**

Mid-Year	Occupied Households				Shares By Unit Type			
	Singles/Semis	Rows	Apartments	Total	Singles/Semis	Rows	Apartments	Total
<b>2016</b>	<b>23</b>	<b>0</b>	<b>0</b>	<b>23</b>	<b>100%</b>	<b>0%</b>	<b>0%</b>	<b>100%</b>
2017	11	0	0	11	100%	0%	0%	100%
2018	4	0	0	4	100%	0%	0%	100%
2019	39	6	15	60	65%	10%	25%	100%
2020	72	11	28	110	65%	10%	25%	100%
<b>2021</b>	<b>98</b>	<b>15</b>	<b>38</b>	<b>150</b>	<b>65%</b>	<b>10%</b>	<b>25%</b>	<b>100%</b>
2022	111	17	43	170	65%	10%	25%	100%
2023	91	14	35	140	65%	10%	25%	100%
2024	65	10	25	100	65%	10%	25%	100%
2025	65	10	25	100	65%	10%	25%	100%
<b>2026</b>	<b>65</b>	<b>10</b>	<b>25</b>	<b>100</b>	<b>65%</b>	<b>10%</b>	<b>25%</b>	<b>100%</b>
2027	59	9	23	90	65%	10%	25%	100%
2028	46	7	18	70	65%	10%	25%	100%
2029	39	6	15	60	65%	10%	25%	100%
2030	39	6	15	60	65%	10%	25%	100%
<b>2031</b>	<b>39</b>	<b>6</b>	<b>15</b>	<b>60</b>	<b>65%</b>	<b>10%</b>	<b>25%</b>	<b>100%</b>
Growth 2019-2028	709	109	273	1,090				
Growth 2019-2031	826	127	318	1,270				

Source: Hemson Consulting Ltd., 2018

## APPENDIX A - TABLE 6

## TOWNSHIP OF SCUGOG

## FORECAST POPULATION IN NEW HOUSEHOLD BY UNIT TYPE

Mid-Year	Persons Per Unit				Population Forecast			
	Singles/Semis	Rows	Apartments	Total	Singles/Semis	Rows	Apartments	Total
2019	2.97	2.40	1.65	2.62	116	14	25	155
2020	2.97	2.40	1.65	2.62	212	26	45	284
<b>2021</b>	<b>2.97</b>	<b>2.40</b>	<b>1.65</b>	<b>2.61</b>	<b>290</b>	<b>36</b>	<b>62</b>	<b>387</b>
2022	2.97	2.40	1.65	2.59	328	41	70	439
2023	2.97	2.40	1.65	2.58	270	34	58	362
2024	2.97	2.40	1.65	2.58	193	24	41	258
2025	2.97	2.40	1.65	2.57	193	24	41	258
<b>2026</b>	<b>2.97</b>	<b>2.40</b>	<b>1.65</b>	2.57	<b>193</b>	<b>24</b>	<b>41</b>	<b>258</b>
2027	2.97	2.40	1.65	2.56	174	22	37	232
2028	2.97	2.40	1.65	2.56	135	17	29	181
2029	2.97	2.40	1.65	2.56	116	14	25	155
2030	2.97	2.40	1.65	2.56	116	14	25	155
<b>2031</b>	<b>2.97</b>	<b>2.40</b>	<b>1.65</b>	<b>2.56</b>	<b>116</b>	<b>14</b>	<b>25</b>	<b>155</b>
Growth 2019-2028	2.97	2.40	1.65	2.58	2,104	262	450	2,815
Growth 2019-2031	2.97	2.40	1.65	2.58	2,452	305	524	3,280

Source: Hemson Consulting Ltd., 2018

## APPENDIX A - TABLE 7

## TOWNSHIP OF SCUGOG

## NON-RESIDENTIAL GROWTH FORECAST

Mid-Year	Commercial/Retail		Employment Land		Institutional		Total For DC Study		Work at Home		Total with Work at Home	
	Total Emp	Emp Growth	Total Emp	Empl Growth	Total Emp	Empl Growth	Total Emp	Empl Growth	Total Emp	Emp Growth	Total Emp	Empl Growth
<b>2016</b>	<b>2,311</b>		<b>4,267</b>		<b>1,051</b>		<b>7,630</b>		<b>1,260</b>		<b>8,890</b>	
2017	2,341	30	4,294	27	1,060	9	7,695	65	1,270	10	8,965	75
2018	2,369	28	4,320	26	1,069	9	7,758	63	1,281	11	9,039	74
2019	2,398	29	4,347	27	1,078	9	7,823	65	1,292	11	9,115	76
2020	2,426	28	4,374	27	1,087	9	7,887	64	1,302	10	9,189	74
<b>2021</b>	<b>2,455</b>	<b>29</b>	<b>4,401</b>	<b>27</b>	<b>1,096</b>	<b>9</b>	<b>7,952</b>	<b>65</b>	<b>1,313</b>	<b>11</b>	<b>9,265</b>	<b>76</b>
2022	2,473	18	4,431	30	1,102	6	8,006	54	1,322	9	9,328	63
2023	2,489	16	4,462	31	1,112	10	8,063	57	1,331	9	9,394	66
2024	2,507	18	4,493	31	1,119	7	8,119	56	1,341	10	9,460	66
2025	2,525	18	4,524	31	1,126	7	8,175	56	1,350	9	9,525	65
<b>2026</b>	<b>2,541</b>	<b>16</b>	<b>4,555</b>	<b>31</b>	<b>1,134</b>	<b>8</b>	<b>8,230</b>	<b>55</b>	<b>1,359</b>	<b>9</b>	<b>9,589</b>	<b>64</b>
2027	2,562	21	4,579	24	1,141	7	8,282	52	1,368	9	9,650	61
2028	2,584	22	4,604	25	1,149	8	8,337	55	1,377	9	9,714	64
2029	2,605	21	4,628	24	1,156	7	8,389	52	1,385	8	9,774	60
2030	2,626	21	4,653	25	1,164	8	8,443	54	1,394	9	9,837	63
<b>2031</b>	<b>2,649</b>	<b>23</b>	<b>4,678</b>	<b>25</b>	<b>1,171</b>	<b>7</b>	<b>8,498</b>	<b>55</b>	<b>1,403</b>	<b>9</b>	<b>9,901</b>	<b>64</b>
Growth 2019-2028		215		284		80		579		96		675
Growth 2019-2031		280		358		102		740		122		862

Source: Hemson Consulting Ltd., 2018

## APPENDIX A - TABLE 8

## TOWNSHIP OF SCUGOG

## FORECAST NON-RESIDENTIAL SPACE (SQUARE METRES OF GROSS FLOOR AREA)

Commercial/Retail	40.0 m <sup>2</sup> per employee
Employment Land Employment	90.0 m <sup>2</sup> per employee
Institutional	65.0 m <sup>2</sup> per employee

Mid-Year	<u>Commercial/Retail</u>		<u>Employment Land</u>		<u>Institutional</u>		<u>Total For DC Study</u>	
	Emp Growth in New Space	New Space (m <sup>2</sup> )	Emp Growth in New Space	New Space (m <sup>2</sup> )	Emp Growth in New Space	New Space (m <sup>2</sup> )	Emp Growth in New Space	New Space (m <sup>2</sup> )
2019	29	1,160	27	2,430	9	585	65	4,175
2020	28	1,120	27	2,430	9	585	64	4,135
<b>2021</b>	<b>29</b>	<b>1,160</b>	<b>27</b>	<b>2,430</b>	<b>9</b>	<b>585</b>	<b>65</b>	<b>4,175</b>
2022	18	720	30	2,700	6	390	54	3,810
2023	16	640	31	2,790	10	650	57	4,080
2024	18	720	31	2,790	7	455	56	3,965
2025	18	720	31	2,790	7	455	56	3,965
<b>2026</b>	<b>16</b>	<b>640</b>	<b>31</b>	<b>2,790</b>	<b>8</b>	<b>520</b>	<b>55</b>	<b>3,950</b>
2027	21	840	24	2,160	7	455	52	3,455
2028	22	880	25	2,250	8	520	55	3,650
2029	21	840	24	2,160	7	455	52	3,455
2030	21	840	25	2,250	8	520	54	3,610
<b>2031</b>	<b>23</b>	<b>920</b>	<b>25</b>	<b>2,250</b>	<b>7</b>	<b>455</b>	<b>55</b>	<b>3,625</b>
Growth 2019-2028	215	8,600	284	25,560	80	5,200	579	39,360
Growth 2019-2031	280	11,200	358	32,220	102	6,630	740	50,050

Source: Hemson Consulting Ltd., 2018

## APPENDIX B

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*GENERAL SERVICES*

*TECHNICAL APPENDIX*

## **GENERAL SERVICES TECHNICAL APPENDIX**

### **INTRODUCTION AND OVERVIEW**

The following appendix provides the detailed analysis undertaken to establish the development charge rates for each of the general services in the Township of Scugog. Six general services have been analysed as part of the Development Charges study:

Appendix B.1	Library Services
Appendix B.2	Fire Services
Appendix B.3	Parks & Recreation
Appendix B.4	Public Works: Buildings & Fleet
Appendix B.5	Animal Control
Appendix B.6	General Government

Every service, with the exception of General Government, 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 O. Reg. 82/98 require that development charges be set at a level no higher than the average service level provided in the 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 has been defined as 2009 to 2018.

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

The final page of Table 1 shows the calculation of the maximum allowable development charge revenue that can be raised for each service. The “maximum allowable” development charge revenue is calculated by taking the ten-year historical service level (expressed as \$/capita or \$/population and employment) multiplied by the forecast increase in net population (or net population growth plus employment) over the planning period. The resulting figure is the value of capital infrastructure that would have to be acquired in order to maintain the average ten-year historical service level.

There is also a requirement in the DCA to consider “excess capacity” within the Township’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.

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

The DCA requires that Council express its intent to provide future capital facilities to support future growth. Based on the development forecasts presented in Appendix A, Hemson Consulting in collaboration with Township staff has developed a development-related capital program which sets out the projects required to service anticipated growth for the ten-year period from 2019 to 2028.

To determine the share of the program that is eligible for recovery through development charges, the project costs are reduced by any anticipated grants, “replacement” shares and the legislated “ten per cent reduction” for any eligible services.

A replacement share occurs when a new facility 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.

When calculating development charges, the development-related net capital cost must be reduced by ten per cent for all services except protection services such as fire services (*DCA* s.5.(1)8.). In addition, under the *Development Charges Act, 1997*, services related to a highway as defined in subsection 1(1) of the *Municipal Act, 2001*, need not be reduced by the legislated ten per cent (as with other general services). The services and capital assets of Public Works: Buildings and Fleet are considered to be related to a highway, and as such, are not required to be reduced by ten per cent. The ten per cent discount is therefore applied to all services considered in this appendix with the exception of Fire Services and Public Works. As with replacement shares, the ten per cent mandatory reduction must be funded from non-development charge sources.

The capital program less any replacement or benefit to existing shares and ten per cent discount 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 2019 to 2028. For some of the services, a portion of the capital program will service growth that will not occur until after 2028. This portion of the capital program is either deemed “pre-built” service capacity to be considered as committed excess capacity to be recovered under future development, or is a service level increase.

The remaining portion of the net capital program represents the development-related cost that may be included in the development charge. In all cases, as required, this amount is equal to or less than the maximum allowable capital amount as calculated on the final page of Table 1. The result is the discounted development-related net capital cost that is eligible for recovery against development over the period from 2019 to 2028.

#### **Calculation of the Unadjusted Development Charge 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 when 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, Parks & Recreation and Animal Control, the development-related costs have been apportioned 79 per cent residential and 21 per cent non-residential. This apportionment is based on the anticipated shares of net population and employment growth over the ten-year forecast period.

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

The residential discounted development-related net capital costs are then divided by the forecast population growth in new units. This gives the unadjusted residential development charge per capita. The non-residential development-related net capital costs are divided by the forecast increase in non-residential gross floor area (GFA). This yields a charge per square metre of new non-residential GFA.

### **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, therefore, are accounted for in the calculation as allowed under the DCA. Based on the development forecast, the analysis calculates the development charge rate that is required to finance the net development-related capital spending plan including provisions for any borrowing costs or interest earnings on the reserve funds. The opening balance for all services is set at zero as the existing reserve fund balances are applied to the earliest occurring projects in the capital program for each service as a prior growth share. 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 where applicable.

## APPENDIX B.1

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### *LIBRARY SERVICES*

## APPENDIX B.1

### LIBRARY SERVICES

The Scugog Public Library is responsible for the delivery of library services in the Township of Scugog. The Public Library currently operates one library in Port Perry and is dedicated to providing knowledge and information to the residents of the Township.

#### TABLE 1 HISTORICAL SERVICE LEVELS

The total space used to provide library service in Scugog totals 16,000 square feet with a full replacement value of \$4.80 million. It should be noted that 231 square feet has been removed from this amount to account for excess capacity associated to the library. The current replacement value for the buildings, net of excess capacity, is \$4.73 million.

The land associated with this space totals 0.22 hectares with a value of \$220,000. Materials are valued at \$1.49 million and furniture and equipment total \$246,500. Personal computer-related equipment is excluded from the calculation as required by the DCA.

The full replacement value of the 2018 inventory of capital assets for Library Services is \$6.68 million, and the average historical service level over ten years is \$282.89 per capita. The historical service level multiplied by the forecasted ten-year net population growth results in a maximum allowable funding envelope of \$618,313. Library Services must be reduced by ten per cent as required under the DCA. The resulting net discounted maximum allowable funding envelope brought forward to the development charges calculation is \$556,482.

#### TABLE 2 DEVELOPMENT-RELATED CAPITAL PROGRAM & CALCULATION OF THE "UNADJUSTED" DEVELOPMENT CHARGES

The first project in Library Services capital program is for the recovery of the negative reserve fund balance. The negative reserve fund relates to previously committed excess capacity. The negative DC reserve fund balance for library services amounts to \$69,163 and the full amount is brought forward for recovery through development charges.

The 2019–2028 development-related capital program for Library Services also includes a maker space, RFID tags, and a check-in system, all of which total \$52,000. It also includes a provision for the acquisition of additional library materials and equipment

in the amount of \$120,000 over the ten-year forecast period. In addition, a library study valued at \$75,000 is included as well as a provision for new library space in the new Blackstock Complex, which will be built in the post-2028 period.

The total gross cost of the Library Service capital program is \$2.72 million, \$2.40 million of which is related to the Blackstock Complex which is planned outside of the ten-year period. A grant equal to two-thirds or 66 per cent of the construction cost, or \$1.58 million, is assumed and dedicated towards the Blackstock Complex, and the resulting net municipal cost of the entire library program is \$1.13 million. As required by the DCA, a ten per cent reduction has been applied to the new projects, and these shares amount to \$106,300. A large share of the program (\$734,000) and entirely related to the Blackstock Complex is deemed to be of post-period benefit and it will be examined for recovery in the next DC by-law update.

The 2019-2028 DC costs eligible for recovery amount to \$291,463 which is allocated entirely against future residential development in the Township of Scugog. This yields an unadjusted development charge rate of \$103.52 per capita.

### **TABLE 3      CASH FLOW ANALYSIS**

After cash flow consideration, the residential charge increases to \$107.30 per capita. The following table summarizes the calculation of the Library Services development charge:

LIBRARY SERVICES						
10-year Hist. Service Level \$/per capita	2019-2028 Growth-Related Capital Program		Unadjusted Development Charge		Adjusted Development Charge	
	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$282.89	\$2,716,163	\$291,463	\$103.52	\$0.00	<b>\$107.30</b>	<b>\$0.00</b>

TOWNSHIP OF SCUGOG  
INVENTORY OF CAPITAL ASSETS  
LIBRARY SERVICES

BUILDINGS Branch Name	# of Square Feet										UNIT COST (\$/sq. ft.)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
Library, Water Street Port Perry	6,304	6,304	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	\$300
<i>Excess Capacity</i>			(231)	(231)	(231)	(231)	(231)	(231)	(231)	(231)	\$300
<b>Total (sq.ft.)</b>	<b>6,304</b>	<b>6,304</b>	<b>15,769</b>	<b>15,769</b>	<b>15,769</b>	<b>15,769</b>	<b>15,769</b>	<b>15,769</b>	<b>15,769</b>	<b>15,769</b>	
<b>Total (\$000)</b>	<b>\$1,891.2</b>	<b>\$1,891.2</b>	<b>\$4,730.8</b>	<b>\$4,730.8</b>	<b>\$4,730.8</b>	<b>\$4,730.8</b>	<b>\$4,730.8</b>	<b>\$4,730.8</b>	<b>\$4,730.8</b>	<b>\$4,730.8</b>	

LAND Branch Name	# of Hectares										UNIT COST (\$/ha)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
Library, Water Street Port Perry	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	\$1,000,000
<b>Total (ha)</b>	<b>0.22</b>	<b>0.22</b>	<b>0.22</b>	<b>0.22</b>	<b>0.22</b>	<b>0.22</b>	<b>0.22</b>	<b>0.22</b>	<b>0.22</b>	<b>0.22</b>	
<b>Total (\$000)</b>	<b>\$220.0</b>	<b>\$220.0</b>	<b>\$220.0</b>	<b>\$220.0</b>	<b>\$220.0</b>	<b>\$220.0</b>	<b>\$220.0</b>	<b>\$220.0</b>	<b>\$220.0</b>	<b>\$220.0</b>	

MATERIALS Collection	# of Collection Materials										UNIT COST (\$/unit)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
Books	44,678	44,523	43,245	43,470	43,582	43,670	44,368	44,282	43,912	43,912	\$30
Periodicals	1,347	1,326	1,278	1,252	1,289	1,311	1,389	1,346	1,340	1,340	\$3
CDs, Video Tapes, DVDs	5,428	5,404	5,325	5,347	5,368	5,479	5,587	5,327	5,316	5,316	\$30
Electronic Database Subscriptions	-	-	-	-	-	-	-	4	4	4	\$1,190
<b>Total (#)</b>	<b>51,453</b>	<b>51,253</b>	<b>49,848</b>	<b>50,069</b>	<b>50,239</b>	<b>50,460</b>	<b>51,344</b>	<b>50,959</b>	<b>50,572</b>	<b>50,572</b>	
<b>Total (\$000)</b>	<b>\$1,507.2</b>	<b>\$1,501.8</b>	<b>\$1,460.9</b>	<b>\$1,468.3</b>	<b>\$1,472.4</b>	<b>\$1,478.4</b>	<b>\$1,502.8</b>	<b>\$1,497.1</b>	<b>\$1,485.6</b>	<b>\$1,485.6</b>	

FURNITURE & EQUIPMENT	Total Value of Furniture and Equipment									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Library, Water Street Port Perry	\$215,600	\$215,600	\$246,500	\$246,500	\$246,500	\$246,500	\$246,500	\$246,500	\$246,500	\$246,500
<b>Total (\$000)</b>	<b>\$215.6</b>	<b>\$215.6</b>	<b>\$246.5</b>	<b>\$246.5</b>	<b>\$246.5</b>	<b>\$246.5</b>	<b>\$246.5</b>	<b>\$246.5</b>	<b>\$246.5</b>	<b>\$246.5</b>

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APPENDIX B.1  
TABLE 1

TOWNSHIP OF SCUGOG  
CALCULATION OF SERVICE LEVELS  
LIBRARY SERVICES

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Historic Population	21,517	21,543	21,569	21,579	21,589	21,599	21,609	21,617	21,639	21,647

INVENTORY SUMMARY(\$000)

Buildings	\$1,891.2	\$1,891.2	\$4,730.8	\$4,730.8	\$4,730.8	\$4,730.8	\$4,730.8	\$4,730.8	\$4,730.8	\$4,730.8
Land	\$220.0	\$220.0	\$220.0	\$220.0	\$220.0	\$220.0	\$220.0	\$220.0	\$220.0	\$220.0
Materials	\$1,507.2	\$1,501.8	\$1,460.9	\$1,468.3	\$1,472.4	\$1,478.4	\$1,502.8	\$1,497.1	\$1,485.6	\$1,485.6
Furniture & Equipment	\$215.6	\$215.6	\$246.5	\$246.5	\$246.5	\$246.5	\$246.5	\$246.5	\$246.5	\$246.5
<b>Total (\$000)</b>	<b>\$3,834.0</b>	<b>\$3,828.6</b>	<b>\$6,658.3</b>	<b>\$6,665.6</b>	<b>\$6,669.7</b>	<b>\$6,675.7</b>	<b>\$6,700.2</b>	<b>\$6,694.4</b>	<b>\$6,683.0</b>	<b>\$6,683.0</b>

SERVICE LEVEL (\$/capita)											Average Service Level
Buildings	\$87.89	\$87.79	\$219.34	\$219.23	\$219.13	\$219.03	\$218.93	\$218.85	\$218.62	\$218.54	\$192.74
Land	\$10.22	\$10.21	\$10.20	\$10.20	\$10.19	\$10.19	\$10.18	\$10.18	\$10.17	\$10.16	\$10.19
Materials	\$70.05	\$69.71	\$67.73	\$68.04	\$68.20	\$68.45	\$69.55	\$69.25	\$68.65	\$68.63	\$68.83
Furniture & Equipment	\$10.02	\$10.01	\$11.43	\$11.42	\$11.42	\$11.41	\$11.41	\$11.40	\$11.39	\$11.39	\$11.13
Total (\$/capita)	\$178.18	\$177.72	\$308.70	\$308.89	\$308.94	\$309.08	\$310.07	\$309.68	\$308.83	\$308.72	\$282.89

TOWNSHIP OF SCUGOG  
CALCULATION OF MAXIMUM ALLOWABLE  
LIBRARY SERVICES

<b>10-Year Funding Envelope Calculation</b>	
10 Year Average Service Level (2009-2018)	\$282.89
Net Population Growth 2019 - 2028	2,186
Maximum Allowable Funding Envelope	\$618,313
Less: 10% Legislated Reduction	\$61,831
<b>Discounted Maximum Allowable Funding Envelope</b>	<b>\$556,482</b>



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APPENDIX B.1  
TABLE 2

TOWNSHIP OF SCUGOG  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
LIBRARY SERVICES

Service	Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
						Replacement & BTE Shares	10% Reduction		Available DC Reserves	2019- 2028	Post 2028
1.0 LIBRARY SERVICES											
	1.1 Recovery of Negative Reserve Fund Balance	2019	\$ 69,163	\$ -	\$ 69,163	\$ -	\$ -	\$ 69,163	\$ -	\$ 69,163	\$ -
	1.2 Additional Materials and Equipment										
	1.2.1 Maker Space	2020	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ 2,000	\$ 18,000	\$ -	\$ 18,000	\$ -
	1.2.2 RFID Tags	2021	\$ 17,000	\$ -	\$ 17,000	\$ -	\$ 1,700	\$ 15,300	\$ -	\$ 15,300	\$ -
	1.2.3 Check-in System	2022	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 1,500	\$ 13,500	\$ -	\$ 13,500	\$ -
	1.2.4 Acquisition of Additional Materials and Equipment	Various	\$ 120,000	\$ -	\$ 120,000	\$ -	\$ 12,000	\$ 108,000	\$ -	\$ 108,000	\$ -
	Subtotal Additional Materials and Equipment		\$ 172,000	\$ -	\$ 172,000	\$ -	\$ 17,200	\$ 154,800	\$ -	\$ 154,800	\$ -
	1.3 Land and Buildings										
	1.3.1 Library Study	2025	\$ 75,000	\$ -	\$ 75,000	\$ -	\$ 7,500	\$ 67,500	\$ -	\$ 67,500	\$ -
	1.3.1 New Blackstock Complex (Library portion at 8,000 sq.ft)	Post 2028	\$ 2,400,000	\$ 1,584,000	\$ 816,000	\$ -	\$ 81,600	\$ -734,400	\$ -	\$ -	\$ 734,400
	Subtotal Land and Buildings		\$ 2,475,000	\$ 1,584,000	\$ 891,000	\$ -	\$ 89,100	\$ 801,900	\$ -	\$ 67,500	\$ 734,400
								\$ -			
TOTAL LIBRARY SERVICES			\$ 2,716,163	\$ 1,584,000	\$ 1,132,163	\$ -	\$ 106,300	\$ 1,025,863	\$ -	\$ 291,463	\$ 734,400
									\$ -		

<b>Residential Development Charge Calculation</b>		
Residential Share of 2019-2028 Growth-Related Capital Program	100%	\$291,463
10 Year Growth in Population in New Units		2,815
Unadjusted Development Charge Per Capita (\$)		<b>\$103.52</b>
<b>Non-Residential Development Charge Calculation</b>		
Non-Residential Share of 2019-2028 Growth-Related Capital Program	0%	\$ -
10 Year Growth in Square Metres		39,360
Unadjusted Development Charge Per sq. m (\$)		<b>\$0.00</b>

2019 - 2028 Net Funding Envelope	\$556,482
Uncommitted Reserve Fund Balance	
Balance as at December 31, 2018	(\$69,163)

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APPENDIX B.1  
TABLE 3

TOWNSHIP OF SCUGOG  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
LIBRARY SERVICES  
RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

LIBRARY SERVICES	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	TOTAL
OPENING CASH BALANCE	\$0.00	(\$65.11)	(\$66.93)	(\$54.19)	(\$32.53)	(\$3.48)	\$15.33	(\$42.68)	(\$25.29)	(\$9.84)	
2019 - 2028 RESIDENTIAL FUNDING REQUIREMENTS											
- Library Services: Non Inflated	\$80.0	\$28.8	\$26.1	\$24.3	\$10.8	\$10.8	\$78.3	\$10.8	\$10.8	\$10.8	\$291.5
- Library Services: Inflated	\$80.0	\$29.4	\$27.2	\$25.8	\$11.7	\$11.9	\$88.2	\$12.4	\$12.7	\$12.9	\$312.0
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	155	284	387	439	362	258	258	258	232	181	2,815
REVENUE											
- DC Receipts: Inflated	\$16.6	\$31.1	\$43.3	\$50.0	\$42.0	\$30.6	\$31.2	\$31.8	\$29.2	\$23.2	\$329.0
INTEREST											
- Interest on Opening Balance	\$0.0	(\$3.6)	(\$3.7)	(\$3.0)	(\$1.8)	(\$0.2)	\$0.5	(\$2.3)	(\$1.4)	(\$0.5)	(\$16.0)
- Interest on In-year Transactions	(\$1.7)	\$0.0	\$0.3	\$0.4	\$0.5	\$0.3	(\$1.6)	\$0.3	\$0.3	\$0.2	(\$0.9)
TOTAL REVENUE	\$14.9	\$27.5	\$39.9	\$47.4	\$40.7	\$30.7	\$30.2	\$29.8	\$28.1	\$22.8	\$312.1
CLOSING CASH BALANCE	(\$65.1)	(\$66.9)	(\$54.2)	(\$32.5)	(\$3.5)	\$15.3	(\$42.7)	(\$25.3)	(\$9.8)	\$0.1	

Adjusted Charge Per Capita \$107.30

<b>Allocation of Capital Program</b>	
Residential Sector	100.0%
Non-Residential Sector	0.0%
<b>Rates for 2019</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

## APPENDIX B.2

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### *FIRE SERVICES*

## APPENDIX B.2

### FIRE SERVICES

The Scugog Fire Department is responsible for the protection of the lives and property of the residents through the provision of fire protection and emergency services across the Township. The department is composed of full-time and volunteer fire fighters whom operate out of two fire stations in Port Perry and Caesarea.

#### TABLE 1 HISTORICAL SERVICE LEVELS

Table 1 displays the ten-year historical inventory for buildings, land, vehicles and furniture and equipment. The Fire department currently operates out of two stations—one in Port Perry and one in Caesarea. The total building area of both fire stations in 2018 is 15,800 square feet. These buildings have a total replacement value of \$4.90 million.

The land associated with the two fire stations totals 0.64 hectares valued at \$440,000. The Scugog Fire Department fleet includes 14 vehicles with a replacement value of \$3.02 million. Furniture and equipment and personal firefighter equipment at all stations are valued at approximately \$1.99 million.

The full replacement value of the inventory of capital assets for Fire Services totals \$10.34 million and the ten-year historical average service level is \$369.50 per population and employment. The historical service level, multiplied by the ten-year forecast growth in population and employment (2,765) results in a maximum allowable funding envelope of \$1.02 million.

#### TABLE 2 DEVELOPMENT-RELATED CAPITAL PROGRAM& CALCULATION OF THE “UNADJUSTED” DEVELOPMENT CHARGES

The Fire Department is planning to expand and construct a new fire station over the long-term (beyond 2028). The station is expected to cost \$7.75 million and is intended to consolidate with existing Fire Station #1 operations. Therefore, approximately \$3.69 million of the total cost is considered a replacement share as a share of the new hall will result in existing space at Fire Station 1 being decommissioned. The project is considered to occur outside the planning period and will benefit development post 2028.

A new tanker is anticipated in 2020 for a cost of \$350,000 to address the Township’s increasing servicing needs. Recognizing that the new tanker will result in additional

water capacity relative to the older vehicle being decommissioned, a share of the project is deemed a benefit to existing and \$140,000 has been netted off the net municipal cost. Additionally, the Township anticipates purchasing a new aerial in 2023 for a cost of \$1.30 million. This vehicle is expected to be an addition to the fleet, and therefore, no replacement or benefit to existing share has been identified. Furthermore, a pick-up truck, ATV, and other additional equipment are included in the capital program for a cost of \$100,000.

Altogether, the ten-year capital program for the Fire Services amounts to \$9.50 million. No upper level grants or subsidies are expected to offset the cost of the capital program. A deduction of \$3.83 million is made to account for the replacement and benefit to existing shares related to the new fire station and tanker. A large share of the capital program, \$4.48 million, is deemed a post-period benefit, and will be considered for recovery in subsequent development charge by-laws. A portion of the capital program, \$172,873, will be funded through the Township's Fire Services DC Reserve Fund. Given that protection services are exempt from the ten per cent reduction of capital costs imposed by the DCA, no deduction is made.

The remaining \$1.02 million will be funded through development charges over the period between 2019 and 2028 and has been included in the DC rate calculations. The ten-year development-related net capital cost is allocated 79 per cent (\$807,032) to residential development and 21 per cent (\$214,528) to non-residential development. This ratio is based on the share of ten-year population and employment growth. The residential share of the net development-related capital cost is divided by the ten-year forecast growth in population in new units (2,815) to derive an unadjusted charge of \$286.64 per capita. The non-residential share of the net development-related capital cost is divided by the ten-year forecast growth in floor space (39,360) to derive an unadjusted charge of \$5.45 per square metre.

### TABLE 3 CASH FLOW ANALYSIS

After cash flow consideration, the residential calculated charge increases to \$296.30 per capita and the non-residential charge increases to \$5.67 per square metre.

FIRE SERVICES						
10-year Hist. Service Level \$/per pop&emp	2019-2028 Growth-Related Capital Program		Unadjusted Development Charge		Adjusted Development Charge	
	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$369.50	\$9,500,000	\$1,021,560	\$286.64	\$5.45	<b>\$296.30</b>	<b>\$5.67</b>

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APPENDIX B.2  
TABLE 1

TOWNSHIP OF SCUGOG  
INVENTORY OF CAPITAL ASSETS  
FIRE SERVICES

BUILDINGS	# of Square Feet										UNIT COST (\$/sq. ft.)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
Station Name											
Firehall #1, 30 Crandell Street Port Perry	11,900	11,900	11,900	11,900	11,900	11,900	11,900	11,900	11,900	11,900	\$310
Firehall #2, Regional Rd. 57 Ceasarea	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	\$310
Total (sq.ft.)	15,800	15,800	15,800	15,800	15,800	15,800	15,800	15,800	15,800	15,800	
Total (\$000)	\$4,898.0	\$4,898.0	\$4,898.0	\$4,898.0	\$4,898.0	\$4,898.00	\$4,898.00	\$4,898.00	\$4,898.00	\$4,898.00	

LAND	# of Hectares										UNIT COST (\$/ha)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
Station Name											
Firehall #1, 30 Crandell Street Port Perry	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	\$1,000,000
Firehall #2, Regional Rd. 57 Ceasarea	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	\$500,000
Total (ha)	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64	
Total (\$000)	\$440.0	\$440.0	\$440.0	\$440.0	\$440.0	\$440.00	\$440.00	\$440.00	\$440.00	\$440.00	

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APPENDIX B.2  
TABLE 1

TOWNSHIP OF SCUGOG  
INVENTORY OF CAPITAL ASSETS  
FIRE SERVICES

ROLLING STOCK Type of Collection	# of Vehicles										UNIT COST (\$/vehicle)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
101 International Crew Cab Fire Rescue Unit	1	1	1	-	-	-	-	-	-	-	\$435,000
P61 Spartan Pumper (now P612)	1	1	1	1	1	1	1	1	1	1	\$540,000
T61 Ford Fire Pumper (now T62)	1	1	1	1	1	1	1	1	1	1	\$413,000
P612 E One Pumper (now P613)*	1	1	1	1	1	1	1	1	1	0.5	\$471,000
R612 Ford Command Rescue Unit	1	1	1	1	1	1	1	1	1	1	\$211,000
Marine 61 - 16' Aluminium Boat	1	1	1	1	1	1	1	1	1	1	\$24,000
Car 63 - Dodge Ram 2500 pick up truck	1	1	1	1	1	1	1	1	1	1	\$51,000
Car 64 Ford Escape	1	1	1	1	1	1	1	1	1	-	\$44,000
R62 International	1	1	1	1	1	1	1	1	-	-	\$435,000
P62 Spartan Pumper	1	1	1	1	1	1	1	1	1	1	\$437,000
T62 Ford CF-8000 Pumper*	1	1	1	1	1	1	1	1	1	0.5	\$324,000
R622 Ford Command Rescue Unit	1	1	1	1	1	1	1	1	1	1	\$211,000
P61 Smeal 2003	-	-	-	-	-	-	-	-	-	1	\$45,000
R61	-	-	1	1	1	1	1	1	1	1	\$330,000
T61	-	-	-	-	-	-	-	-	-	1	\$305,000
New Car 64	-	-	-	-	-	-	-	-	1	1	\$24,000
New Car 61	-	-	-	-	-	-	-	-	-	1	\$29,000
<b>Total (#)</b>	<b>12</b>	<b>12</b>	<b>13</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>13</b>	
<b>Total (\$000)</b>	<b>\$3,596.0</b>	<b>\$3,596.0</b>	<b>\$3,926.0</b>	<b>\$3,491.0</b>	<b>\$3,491.0</b>	<b>\$3,491.0</b>	<b>\$3,491.0</b>	<b>\$3,491.0</b>	<b>\$3,080.0</b>	<b>\$3,017.5</b>	

\*Vehicles out of service for part of 2018 and sold

FURNITURE & EQUIPMENT	Total Value of Furniture and Equipment (\$)									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Radio Equipment	\$194,400	\$194,400	\$194,400	\$194,400	\$194,400	\$426,600	\$426,600	\$465,500	\$465,500	\$476,300
Firehall Contents and Equipment	\$376,900	\$376,900	\$376,900	\$376,900	\$376,900	\$376,900	\$376,900	\$376,900	\$376,900	\$376,900
Truck Equipment	\$550,800	\$550,800	\$550,800	\$550,800	\$550,800	\$550,800	\$550,800	\$550,800	\$550,800	\$550,800
<b>Total (\$000)</b>	<b>\$1,122.1</b>	<b>\$1,122.1</b>	<b>\$1,122.1</b>	<b>\$1,122.1</b>	<b>\$1,122.1</b>	<b>\$1,354.3</b>	<b>\$1,354.3</b>	<b>\$1,393.2</b>	<b>\$1,393.2</b>	<b>\$1,404.0</b>

PERSONAL PROTECTION EQUIPMENT Station Name	Total Value of Equipment (\$)										UNIT COST (\$/unit)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
# of Firefighters	65	66	67	67	67	68	68	69	69	69	\$8,435
<b>Total (#)</b>	<b>65</b>	<b>66</b>	<b>67</b>	<b>67</b>	<b>67</b>	<b>68</b>	<b>68</b>	<b>69</b>	<b>69</b>	<b>69</b>	
<b>Total (\$000)</b>	<b>\$548.3</b>	<b>\$556.7</b>	<b>\$565.1</b>	<b>\$565.1</b>	<b>\$565.1</b>	<b>\$573.58</b>	<b>\$573.58</b>	<b>\$582.02</b>	<b>\$582.02</b>	<b>\$582.02</b>	

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APPENDIX B.2  
TABLE 1

TOWNSHIP OF SCUGOG  
CALCULATION OF SERVICE LEVELS  
FIRE SERVICES

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Historic Population	21,517	21,543	21,569	21,579	21,589	21,599	21,609	21,617	21,639	21,647
Historic Employment	<u>6,417</u>	<u>6,609</u>	<u>6,808</u>	<u>6,965</u>	<u>7,126</u>	<u>7,290</u>	<u>7,458</u>	<u>7,630</u>	<u>7,695</u>	<u>7,758</u>
Total Historic Population & Employment	27,934	28,152	28,377	28,544	28,715	28,889	29,067	29,247	29,334	29,405

INVENTORY SUMMARY (\$000)

Buildings	\$4,898.0	\$4,898.0	\$4,898.0	\$4,898.0	\$4,898.0	\$4,898.0	\$4,898.0	\$4,898.0	\$4,898.0	\$4,898.0
Land	\$440.0	\$440.0	\$440.0	\$440.0	\$440.0	\$440.0	\$440.0	\$440.0	\$440.0	\$440.0
Rolling Stock	\$3,596.0	\$3,596.0	\$3,926.0	\$3,491.0	\$3,491.0	\$3,491.0	\$3,491.0	\$3,491.0	\$3,080.0	\$3,017.5
Furniture & Equipment	\$1,122.1	\$1,122.1	\$1,122.1	\$1,122.1	\$1,122.1	\$1,354.3	\$1,354.3	\$1,393.2	\$1,393.2	\$1,404.0
Personal Protection Equipment	\$548.3	\$556.7	\$565.1	\$565.1	\$565.1	\$573.6	\$573.6	\$582.0	\$582.0	\$582.0
<b>Total (\$000)</b>	<b>\$10,604.4</b>	<b>\$10,612.8</b>	<b>\$10,951.2</b>	<b>\$10,516.2</b>	<b>\$10,516.2</b>	<b>\$10,756.9</b>	<b>\$10,756.9</b>	<b>\$10,804.2</b>	<b>\$10,393.2</b>	<b>\$10,341.5</b>

SERVICE LEVEL (\$/pop & emp)

Average  
Service  
Level

Buildings	\$175.34	\$173.98	\$172.60	\$171.59	\$170.57	\$169.55	\$168.51	\$167.47	\$166.97	\$166.57	\$170.32
Land	\$15.75	\$15.63	\$15.51	\$15.41	\$15.32	\$15.23	\$15.14	\$15.04	\$15.00	\$14.96	\$15.30
Rolling Stock	\$128.73	\$127.74	\$138.35	\$122.30	\$121.57	\$120.84	\$120.10	\$119.36	\$105.00	\$102.62	\$120.66
Furniture & Equipment	\$40.17	\$39.86	\$39.54	\$39.31	\$39.08	\$46.88	\$46.59	\$47.64	\$47.49	\$47.75	\$43.43
Personal Protection Equipment	\$19.63	\$19.78	\$19.92	\$19.80	\$19.68	\$19.85	\$19.73	\$19.90	\$19.84	\$19.79	\$19.79
<b>Total (\$/household)</b>	<b>\$379.62</b>	<b>\$376.98</b>	<b>\$385.92</b>	<b>\$368.42</b>	<b>\$366.23</b>	<b>\$372.35</b>	<b>\$370.07</b>	<b>\$369.41</b>	<b>\$354.31</b>	<b>\$351.69</b>	<b>\$369.50</b>

TOWNSHIP OF SCUGOG  
CALCULATION OF MAXIMUM ALLOWABLE  
FIRE SERVICES

<b>10-Year Funding Envelope Calculation</b>	
10 Year Average Service Level (2009-2018)	\$369.50
Growth in Population and Employment 2019 - 2028	2,765
<b>Maximum Allowable Funding Envelope</b>	<b>\$1,021,560</b>



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APPENDIX B.2  
TABLE 2

TOWNSHIP OF SCUGOG  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
FIRE SERVICES

Service	Project Description	Timing	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	2019- 2028	Post 2028
2.0 FIRE SERVICES											
2.1 Buildings, Land & Furnishings											
2.1.1	New Fire Station (25,000 sq.ft)	Post 2028	\$ 7,750,000	\$ -	\$ 7,750,000	\$ 3,689,000		\$ 4,061,000		\$	\$ 4,061,000
Subtotal Buildings, Land & Furnishings			\$ 7,750,000	\$ -	\$ 7,750,000	\$ 3,689,000	\$ -	\$ 4,061,000	\$ -	\$ -	\$ 4,061,000
2.2 Vehicles											
2.2.1	Tanker	2020	\$ 350,000	\$ -	\$ 350,000	\$ 140,000	\$ -	\$ 210,000	\$ 172,873	\$ 37,127	\$ -
2.2.2	Pick-up Truck	2023	\$ 60,000	\$ -	\$ 60,000		\$ -	\$ 60,000	\$ -	\$ 60,000	\$ -
2.2.3	Aerial 100' Platform (Addition)	2023	\$ 1,300,000	\$ -	\$ 1,300,000	\$ -	\$ -	\$ 1,300,000	\$ -	\$ 909,433	\$ 390,567
2.2.4	ATV - trailered	2023	\$ 25,000	\$	\$ 25,000	\$	\$	\$ 25,000	\$	\$	\$ 25,000
Subtotal Vehicles			\$ 1,735,000	\$ -	\$ 1,735,000	\$ 140,000	\$ -	\$ 1,595,000	\$ 172,873	\$ 1,006,560	\$ 415,567
2.3 Equipment and Studies											
2.3.1	Additional Equipment	2025	\$ 15,000		\$ 15,000	\$		\$ 15,000		\$ 15,000	
Subtotal Equipment and Studies			\$ 15,000	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -
TOTAL FIRE SERVICES			\$ 9,500,000	\$ -	\$ 9,500,000	\$ 3,829,000	\$ -	\$ 5,671,000	\$ 172,873	\$ 1,021,560	\$ 4,476,567

<b>Residential Development Charge Calculation</b>		
Residential Share of 2019-2028 Growth-Related Capital Program	79%	\$807,032
10 Year Growth in Population in New Units		2,815
Unadjusted Development Charge Per Capita (\$)		<b>\$286.64</b>
<b>Non-Residential Development Charge Calculation</b>		
Non-Residential Share of 2019-2028 Growth-Related Capital Program	21%	\$ 214,528
10 Year Growth in Square Metres		39,360
Unadjusted Development Charge Per sq. m (\$)		<b>\$5.45</b>

2019 - 2028 Net Funding Envelope	\$1,021,560
Uncommitted Reserve Fund Balance	
Balance as at December 31, 2018	\$172,873

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APPENDIX B.2  
TABLE 3

TOWNSHIP OF SCUGOG  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
FIRE SERVICES  
RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

FIRE SERVICES	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	TOTAL
OPENING CASH BALANCE	\$0.00	\$46.70	\$105.30	\$230.48	\$379.06	(\$340.26)	(\$273.00)	(\$213.88)	(\$136.21)	(\$61.59)	
2019 - 2028 RESIDENTIAL FUNDING REQUIREMENTS											
- Fire Services: Non Inflated	\$0.0	\$29.3	\$0.0	\$0.0	\$765.9	\$0.0	\$11.9	\$0.0	\$0.0	\$0.0	<b>\$807.0</b>
- Fire Services: Inflated	\$0.0	\$29.9	\$0.0	\$0.0	\$829.0	\$0.0	\$13.3	\$0.0	\$0.0	\$0.0	<b>\$872.2</b>
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	155	284	387	439	362	258	258	258	232	181	<b>2,815</b>
REVENUE											
- DC Receipts: Inflated	\$45.9	\$85.9	\$119.4	\$138.1	\$116.0	\$84.5	\$86.2	\$87.9	\$80.7	\$64.0	<b>\$908.6</b>
INTEREST											
- Interest on Opening Balance	\$0.0	\$1.6	\$3.7	\$8.1	\$13.3	(\$18.7)	(\$15.0)	(\$11.8)	(\$7.5)	(\$3.4)	<b>(\$29.7)</b>
- Interest on In-year Transactions	\$0.8	\$1.0	\$2.1	\$2.4	(\$19.6)	\$1.5	\$1.3	\$1.5	\$1.4	\$1.1	<b>(\$6.5)</b>
TOTAL REVENUE	\$46.7	\$88.5	\$125.2	\$148.6	\$109.7	\$67.3	\$72.5	\$77.7	\$74.6	\$61.7	<b>\$872.4</b>
CLOSING CASH BALANCE	\$46.7	\$105.3	\$230.5	\$379.1	(\$340.3)	(\$273.0)	(\$213.9)	(\$136.2)	(\$61.6)	\$0.1	

Adjusted Charge Per Capita \$296.30

<b>Allocation of Capital Program</b>	
Residential Sector	79.0%
Non-Residential Sector	21.0%
<b>Rates for 2019</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

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**APPENDIX B.2**  
**TABLE 3**

**TOWNSHIP OF SCUGOG**  
**CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE**  
**FIRE SERVICES**  
**NON-RESIDENTIAL DEVELOPMENT CHARGE**  
(in \$000)

<b>FIRE SERVICES</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>TOTAL</b>
OPENING CASH BALANCE	\$0.00	\$24.11	\$41.19	\$67.66	\$93.33	(\$104.14)	(\$84.64)	(\$67.16)	(\$44.70)	(\$23.76)	
2019 - 2028 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Fire Services: Non Inflated	\$0.0	\$7.8	\$0.0	\$0.0	\$203.6	\$0.0	\$3.2	\$0.0	\$0.0	\$0.0	<b>\$214.5</b>
- Fire Services: Inflated	\$0.0	\$8.0	\$0.0	\$0.0	\$220.4	\$0.0	\$3.5	\$0.0	\$0.0	\$0.0	<b>\$231.9</b>
NON-RESIDENTIAL SPACE GROWTH											
- Growth in Sq. m	4,175	4,135	4,175	3,810	4,080	3,965	3,965	3,950	3,455	3,650	<b>39,360</b>
REVENUE											
- DC Receipts: Inflated	\$23.7	\$23.9	\$24.6	\$22.9	\$25.0	\$24.8	\$25.3	\$25.7	\$23.0	\$24.7	<b>\$243.6</b>
INTEREST											
- Interest on Opening Balance	\$0.0	\$0.8	\$1.4	\$2.4	\$3.3	(\$5.7)	(\$4.7)	(\$3.7)	(\$2.5)	(\$1.3)	<b>(\$9.9)</b>
- Interest on In-year Transactions	\$0.4	\$0.3	\$0.4	\$0.4	(\$5.4)	\$0.4	\$0.4	\$0.4	\$0.4	\$0.4	<b>(\$1.7)</b>
TOTAL REVENUE	\$24.1	\$25.0	\$26.5	\$25.7	\$22.9	\$19.5	\$21.0	\$22.5	\$20.9	\$23.8	<b>\$231.9</b>
CLOSING CASH BALANCE	\$24.1	\$41.2	\$67.7	\$93.3	(\$104.1)	(\$84.6)	(\$67.2)	(\$44.7)	(\$23.8)	\$0.1	

**Adjusted Charge Per Sq.M** \$5.67

**Allocation of Capital Program**

Residential Sector	79.0%
Non-Residential Sector	21.0%

**Rates for 2019**

Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

## APPENDIX B.3

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### *PARKS & RECREATION*

## APPENDIX B.3

### PARKS & RECREATION

Parks and Recreation services in Scugog are carried out by the Community Services Department. This department, is responsible for providing indoor and outdoor recreation throughout the Township. The Township's parks and recreation inventory includes playgrounds, sport fields, picnic areas and other facilities such as tennis courts and skateboard parks. Indoor recreation services are primarily delivered through community centres whereas outdoor recreation opportunities are delivered through the Township's parks.

#### TABLE 1 HISTORICAL SERVICE LEVELS

The Township operates fourteen indoor recreation buildings which have a total area of approximately 114,100 square feet and a replacement value of \$36.93 million. This space includes recreation centres, community halls, arenas, program rooms and other space. The land associated with the Township's indoor recreation facilities totals 6.92 hectares with a value of \$4.92 million. The total replacement value of all indoor recreation furniture and equipment in 2018 is estimated at \$2.62 million.

The Township of Scugog's inventory of parkland is separated into four categories: community parks, neighbourhood parks, developed walkways and trails. The cost of developing Scugog's total inventory of parkland is \$8.14 million. The cost of parkland acquisition cannot be included in the development charges inventory as per the DCA.

The Township is also responsible for the construction and operation of park facilities including soccer fields, basketball courts, a disc golf course, softball diamonds, skateboard parks, an outdoor pool and splash pad, several playgrounds, and a variety of other outdoor amenities. The total value of these facilities is \$8.39 million. The inventory also includes small outdoor buildings and rolling stock equipment; this infrastructure is valued at \$2.62 million.

The combined value of capital assets for Parks & Recreation is \$63.63 million. The ten-year historical average service level is \$2,915.40 per capita, and this, multiplied by the ten-year forecast growth in net population, results in a maximum allowable funding envelope of \$6.37 million.

Finally, Parks and Recreation is a service for which development-related capital costs must be reduced by ten per cent under the DCA. The resulting net maximum allowable

funding envelope brought forward to the development charges calculation is reduced to \$5.73 million.

**TABLE 2      DEVELOPMENT-RELATED CAPITAL PROGRAM & CALCULATION OF  
THE “UNADJUSTED” DEVELOPMENT CHARGES**

Indoor Recreation additions are the largest component of the Parks & Recreation capital program with a gross cost of \$61.62 million. The preliminary design and construction of the Blackstock Complex and an indoor pool are the two major projects. The Township anticipates receiving grant funding of \$39.00 million (representing two-thirds of the cost) to be put towards each of the projects. It should be noted that Phase 1 of the Blackstock Complex construction is expected to begin in 2024 while Phase 2 is anticipated to occur towards the latter end of the planning period and will be considered for recovery in subsequent development charges by-laws.

The outdoor recreation component of the program totals \$2.67 million and provides for a new splash pad at Palmer Park, several new parks, a public washroom facility, a new spray pad, trail development, and various playground equipment. No grants or other subsidies have been identified in the capital program. Furthermore, replacement share equal to the cost of the palmer park splash pad (\$300,000) has been netted off the total cost to reflect the decommissioning with the construction of a new one; this amount will not be recovered through development charges.

A Parks and Recreation Master Plan is also included in 2027 at a total cost of \$100,000. Recognizing that this study is not being undertaken entirely as a result of new growth in the Township, a benefit to existing share of 50 per cent, or \$50,000 has been netted off the total costs.

The ten-year capital program for Parks & Recreation totals \$61.62 million. After deductions for grants, subsidies and other recoveries, the capital program is reduced to \$22.62 million. The benefit to existing and replacement shares amount to \$1.65 million, which is related to the Blackstock Complex, the Palmer Park splash pad, and 50 per cent of the Master Plan; this amount will not be recovered through development charges. As required by the DCA, a ten per cent reduction has been applied to all projects, and this share amounts to \$2.10 million. Additionally, a portion of this capital program related to the new pool and Blackstock Complex, \$12.86 million, is deemed to be a post-period benefit, and will be considered for recovery in subsequent development charges by-laws. Available reserve funds in the amount of \$278,247 will be used to offset the cost of the program.

The remaining \$5.73 million is considered eligible DC costs between 2019 and 2028, which is allocated entirely against future residential development in the Township of Scugog. This results in an unadjusted charge of \$2,036.95 per capita.

**TABLE 3      CASH FLOW ANALYSIS**

After cash flow consideration, the residential calculated charge increases to \$2,054.91 per capita. The following table summarizes the calculation of the Parks & Recreation development charges.

<b>PARKS &amp; RECREATION</b>						
10-year Hist. Service Level \$/per capita	2019-2028		Unadjusted		Adjusted	
	Growth-Related Total	Capital Program Net DC Recoverable	Development Charge \$/capita	\$/sq.m	Development Charge \$/capita	\$/sq.m
\$2,915.40	\$61,620,000	\$5,734,969	\$2,036.95	\$0.00	<b>\$2,054.91</b>	<b>\$0.00</b>

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APPENDIX B.3  
TABLE 1

TOWNSHIP OF SCUGOG  
INVENTORY OF CAPITAL ASSETS  
PARKS & RECREATION  
INDOOR RECREATION - MAJOR FACILITIES

BUILDINGS Facility Name	# of Square Feet										UNIT COST (\$/sq. ft.)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
Latham Community Centre	4,186	4,186	4,186	4,186	4,186	4,186	4,186	4,186	4,186	4,186	\$250
Scugog Community Recreation Centre	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	\$350
Scout Hall	2,474	2,474	2,474	2,474	2,474	2,474	2,474	2,474	2,474	2,474	\$160
Seagrave Club House	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	\$250
Ceasarea Hall	2,679	2,679	2,679	2,679	2,679	2,679	2,679	2,679	2,679	2,679	\$250
Blackstock Recreation Complex	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	\$335
Greenbank Hall	2,088	2,088	2,088	2,088	2,088	2,088	2,088	2,088	2,088	2,088	\$250
Nestleton Hall	5,186	5,186	5,186	5,186	5,186	5,186	5,186	5,186	5,186	5,186	\$335
Prince Albert Hall	1,376	1,376	1,376	1,376	1,376	1,376	1,376	1,376	1,376	1,376	\$250
Island Hall	1,117	1,117	1,117	1,117	1,117	1,117	1,117	1,117	1,117	1,117	\$335
Utica Memorial Hall	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	\$250
Blackstock Old Town Hall	1,680	1,680	1,680	1,680	1,680	1,680	1,680	1,680	1,680	1,680	\$335
Rowing Shell	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	\$160
Tennis Club/Washrooms	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	\$220
<b>Total (sq.ft.)</b>	<b>114,146</b>	<b>114,146</b>	<b>114,146</b>	<b>114,146</b>	<b>114,146</b>	<b>114,146</b>	<b>114,146</b>	<b>114,146</b>	<b>114,146</b>	<b>114,146</b>	
<b>Total (\$000)</b>	<b>\$36,934.4</b>	<b>\$36,934.4</b>	<b>\$36,934.4</b>	<b>\$36,934.4</b>	<b>\$36,934.4</b>	<b>\$36,934.4</b>	<b>\$36,934.4</b>	<b>\$36,934.4</b>	<b>\$36,934.4</b>	<b>\$36,934.4</b>	



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APPENDIX B.3  
TABLE 1

**TOWNSHIP OF SCUGOG  
INVENTORY OF CAPITAL ASSETS  
PARKS & RECREATION  
INDOOR RECREATION - MAJOR FACILITIES**

LAND Facility Name	# of Hectares										UNIT COST (\$/ha)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
Latham Community Centre	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$1,000,000
Scugog Community Recreation Centre	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	\$1,000,000
Scout Hall	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	\$1,000,000
Seagrave Club House	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$500,000
Ceasarea Hall	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	\$500,000
Blackstock Recreation Complex	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	\$500,000
Greenbank Hall	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$500,000
Nestleton Hall	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$500,000
Prince Albert Hall	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	\$500,000
Island Hall	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	\$500,000
Utica Memorial Hall	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67	\$500,000
Blackstock Old Town Hall	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$500,000
Rowing Shell	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$500,000
<b>Total (ha)</b>	<b>6.92</b>	<b>6.92</b>	<b>6.92</b>	<b>6.92</b>	<b>6.92</b>	<b>6.92</b>	<b>6.92</b>	<b>6.92</b>	<b>6.92</b>	<b>6.92</b>	
<b>Total (\$000)</b>	<b>\$4,924.0</b>	<b>\$4,924.0</b>	<b>\$4,924.0</b>	<b>\$4,924.0</b>	<b>\$4,924.0</b>	<b>\$4,924.0</b>	<b>\$4,924.0</b>	<b>\$4,924.0</b>	<b>\$4,924.0</b>	<b>\$4,924.0</b>	

EQUIPMENT Facility Name	Total Value of Furniture and Equipment									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Latham Community Centre	\$76,600	\$76,600	\$76,600	\$76,600	\$76,600	\$76,600	\$76,600	\$76,600	\$76,600	\$76,600
Scugog Community Recreation Centre	\$1,284,900	\$1,284,900	\$1,284,900	\$1,284,900	\$1,284,900	\$1,396,200	\$1,540,900	\$1,747,000	\$1,747,000	\$1,747,000
Kinsmen Hall	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
Seagrave Club House	\$9,400	\$9,400	\$9,400	\$9,400	\$9,400	\$9,400	\$9,400	\$9,400	\$9,400	\$9,400
Ceasarea Hall	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000
Greenbank Hall	\$25,900	\$25,900	\$25,900	\$25,900	\$25,900	\$25,900	\$25,900	\$25,900	\$25,900	\$25,900
Nestleton Hall	\$31,800	\$31,800	\$31,800	\$31,800	\$31,800	\$31,800	\$31,800	\$31,800	\$31,800	\$31,800
Prince Albert Hall	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000	\$20,000
Island Hall	\$25,900	\$25,900	\$25,900	\$25,900	\$25,900	\$25,900	\$25,900	\$25,900	\$25,900	\$25,900
Utica Memorial Hall	\$16,700	\$16,700	\$16,700	\$16,700	\$16,700	\$16,700	\$16,700	\$16,700	\$16,700	\$16,700
Blackstock Old Town Hall	\$5,900	\$5,900	\$5,900	\$5,900	\$5,900	\$5,900	\$5,900	\$5,900	\$5,900	\$5,900
Blackstock Recreation Complex	\$540,000	\$579,000	\$579,000	\$579,000	\$579,000	\$596,500	\$636,500	\$636,500	\$636,500	\$645,500
<b>Total (\$000)</b>	<b>\$2,044.3</b>	<b>\$2,083.3</b>	<b>\$2,083.3</b>	<b>\$2,083.3</b>	<b>\$2,083.3</b>	<b>\$2,212.1</b>	<b>\$2,396.8</b>	<b>\$2,602.9</b>	<b>\$2,602.9</b>	<b>\$2,618.9</b>

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APPENDIX B.3  
TABLE 1

TOWNSHIP OF SCUGOG  
INVENTORY OF CAPITAL ASSETS  
PARKS & RECREATION  
PARK DEVELOPMENT & FACILITIES - PARK DEVELOPMENT

COMMUNITY PARKS Park Name	# of Hectares of Developed Area										UNIT COST (\$/ha)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
Cartwright Peace Park	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	\$118,000
Putsey Park	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	\$118,000
Seagrave	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	\$118,000
Ianson Park (Greenbank)	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	\$118,000
View Lake	2.01	2.01	2.01	2.01	2.01	2.01	2.01	2.01	2.01	2.01	\$118,000
Palmer Park	2.53	2.53	2.53	2.53	2.53	2.53	2.53	2.53	2.53	2.53	\$118,000
Joe Fowler Park	1.56	1.56	1.56	1.56	1.56	1.56	1.56	1.56	1.56	1.56	\$118,000
Birdseye	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	\$118,000
Scugog Community Recreation/Carolyn Best	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	\$118,000
Port Perry Fair Grounds	9.39	9.39	9.39	9.39	9.39	9.39	9.39	9.39	9.39	9.39	\$118,000
Cartwright Fields	6.41	6.41	6.41	6.41	6.41	6.41	6.41	6.41	6.41	6.41	\$118,000
Cartwright Fields - Passive	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	\$0
Perryview Park	1.74	1.74	1.74	1.74	1.74	1.74	1.74	1.74	1.74	1.74	\$118,000
Blackstock Recreation Complex	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	\$118,000
Castle Harbour Parks - Passive	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	\$0
<b>Total Community Parks (ha)</b>	<b>52.56</b>	<b>52.56</b>	<b>52.56</b>	<b>52.56</b>	<b>52.56</b>	<b>52.55</b>	<b>52.55</b>	<b>52.55</b>	<b>52.55</b>	<b>52.55</b>	
<b>Total Development Value (\$000)</b>	<b>\$4,998.5</b>	<b>\$4,998.5</b>	<b>\$4,998.5</b>	<b>\$4,998.5</b>	<b>\$4,998.5</b>	<b>\$4,997.3</b>	<b>\$4,997.3</b>	<b>\$4,997.3</b>	<b>\$4,997.3</b>	<b>\$4,997.3</b>	

NEIGHBOURHOOD PARKS Park Name	# of Hectares of Developed Area										UNIT COST (\$/ha)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
Couves Park	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	\$135,000
Crestview Park	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	\$135,000
Sunrise Beach	5.95	5.95	5.95	5.95	5.95	5.95	5.95	5.95	5.95	5.95	\$135,000
Edgewood	1.63	1.63	1.63	1.63	1.63	1.63	1.63	1.63	1.63	1.63	\$135,000
Rowan Beach	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	\$135,000
Perry Glen	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	\$135,000
Apple Valley	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	\$135,000
Poplar Park	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	\$135,000
North Rotary Environmental Trail	2.53	2.53	2.53	2.53	2.53	2.53	2.53	2.53	2.53	2.53	\$135,000
<b>Total Neighbourhood Parks (ha)</b>	<b>14.10</b>	<b>14.10</b>	<b>14.10</b>	<b>14.10</b>	<b>14.10</b>	<b>14.10</b>	<b>14.10</b>	<b>14.10</b>	<b>14.10</b>	<b>14.10</b>	
<b>Total Development Value (\$000)</b>	<b>\$1,904.0</b>	<b>\$1,904.0</b>	<b>\$1,904.0</b>	<b>\$1,904.0</b>	<b>\$1,904.0</b>	<b>\$1,903.5</b>	<b>\$1,903.5</b>	<b>\$1,903.5</b>	<b>\$1,903.5</b>	<b>\$1,903.5</b>	

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APPENDIX B.3  
TABLE 1

TOWNSHIP OF SCUGOG  
INVENTORY OF CAPITAL ASSETS  
PARKS & RECREATION  
PARK DEVELOPMENT & FACILITIES - PARK DEVELOPMENT

TRAILS/Developed Walkways Park Name	# of Km of Developed Walkway										UNIT COST (\$/km)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
Scugog Waterfront Trail/walkway	9.35	9.35	9.35	9.35	9.85	9.85	9.85	9.85	9.85	9.85	\$118,000
<b>Total (km)</b>	<b>9.35</b>	<b>9.35</b>	<b>9.35</b>	<b>9.35</b>	<b>9.85</b>	<b>9.85</b>	<b>9.85</b>	<b>9.85</b>	<b>9.85</b>	<b>9.85</b>	
<b>Total Development Value (\$000)</b>	<b>\$1,103.3</b>	<b>\$1,103.3</b>	<b>\$1,103.3</b>	<b>\$1,103.3</b>	<b>\$1,162.3</b>	<b>\$1,162.3</b>	<b>\$1,162.3</b>	<b>\$1,162.3</b>	<b>\$1,162.3</b>	<b>\$1,162.3</b>	

TRAILS Park Name	# of KM of Developed Trails										UNIT COST (\$/km)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
Scugog Millenium Pathway	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	\$15,000
Scugog Recreation Centre Trails	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	\$15,000
Rotary Park Pathway	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	\$15,000
<b>Total Trails (km)</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	
<b>Total Development Value (\$000)</b>	<b>\$75.0</b>	<b>\$75.0</b>	<b>\$75.0</b>	<b>\$75.0</b>	<b>\$75.0</b>	<b>\$75.0</b>	<b>\$75.0</b>	<b>\$75.0</b>	<b>\$75.0</b>	<b>\$75.0</b>	

<b>Total Development Value (\$000)</b>	<b>\$8,080.81</b>	<b>\$8,080.81</b>	<b>\$8,080.81</b>	<b>\$8,080.81</b>	<b>\$8,139.81</b>	<b>\$8,138.10</b>	<b>\$8,138.10</b>	<b>\$8,138.10</b>	<b>\$8,138.10</b>	<b>\$8,138.10</b>	<b>\$8,138.10</b>
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TABLE 1

TOWNSHIP OF SCUGOG  
INVENTORY OF CAPITAL ASSETS  
PARKS & RECREATION  
PARK FACILITIES

SENIOR SOCCER Park Name	# of Fields										UNIT COST (\$/unit)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
Scugog Soccer Fields	6	6	6	6	6	6	6	6	6	6	\$88,000
Cartwright Fields	2	2	2	2	2	2	2	2	2	2	\$88,000
<b>Subtotal (#)</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	
<b>Subtotal (\$)</b>	<b>\$704,000</b>	<b>\$704,000</b>	<b>\$704,000</b>	<b>\$704,000</b>	<b>\$704,000</b>	<b>\$704,000</b>	<b>\$704,000</b>	<b>\$704,000</b>	<b>\$704,000</b>	<b>\$704,000</b>	

BASKETBALL Park Name	# of Courts										UNIT COST (\$/unit)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
Joe Fowler	1	1	1	1	1	1	1	1	1	1	\$22,000
Seagrave	1	1	1	1	1	1	1	1	1	1	\$22,000
Apple Valley	1	1	1	1	1	1	1	1	1	1	\$22,000
Poplar Park	1	1	1	1	1	1	1	1	1	1	\$22,000
Perryview	1	1	1	1	1	1	1	1	1	1	\$22,000
Putsey Park	1	1	1	1	1	1	1	1	1	1	\$22,000
Sunrise	1	1	1	1	1	1	1	1	1	1	\$22,000
<b>Subtotal (#)</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	
<b>Subtotal (\$)</b>	<b>\$154,000</b>	<b>\$154,000</b>	<b>\$154,000</b>	<b>\$154,000</b>	<b>\$154,000</b>	<b>\$154,000</b>	<b>\$154,000</b>	<b>\$154,000</b>	<b>\$154,000</b>	<b>\$154,000</b>	

SOFTBALL DIAMONDS Park Name	# of Softball Diamonds										UNIT COST (\$/unit)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
Nestleton Park (Unlit)	1	1	1	1	1	1	1	1	1	1	\$110,000
Greenbank Park	1	1	1	1	1	1	1	1	1	1	\$250,000
Joe Fowler	2	2	2	2	2	2	2	2	2	2	\$250,000
Carolyn Best	1	1	1	1	1	1	1	1	1	1	\$250,000
Carolyn Best (Unlit)	2	2	2	2	2	2	2	2	2	2	\$110,000
Seagrave	1	1	1	1	1	1	1	1	1	1	\$250,000
Seagrave (Unlit)	1	1	1	1	1	1	1	1	1	1	\$110,000
Cartwright Fields	1	1	1	1	1	1	1	1	1	1	\$250,000
<b>Subtotal (#)</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	
<b>Subtotal (\$)</b>	<b>\$1,940,000</b>	<b>\$1,940,000</b>	<b>\$1,940,000</b>	<b>\$1,940,000</b>	<b>\$1,940,000</b>	<b>\$1,940,000</b>	<b>\$1,940,000</b>	<b>\$1,940,000</b>	<b>\$1,940,000</b>	<b>\$1,940,000</b>	

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TABLE 1

TOWNSHIP OF SCUGOG  
INVENTORY OF CAPITAL ASSETS  
PARKS & RECREATION  
PARK FACILITIES

SKATEBOARD PARK	# of Skateboard Parks										UNIT COST (\$/unit)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
Park Name											
Skateboard Park (Port Perry)	1	1	1	1	1	1	1	1	1	1	\$110,000
Blackstock Recreation Complex	1	1	1	1	1	1	1	1	1	1	\$110,000
Caesarea Skateboard Park	0	0	0	0	0	0	1	1	1	1	\$210,000
Subtotal (#)	2	2	2	2	2	2	3	3	3	3	
Subtotal (\$)	\$220,000	\$220,000	\$220,000	\$220,000	\$220,000	\$220,000	\$430,000	\$430,000	\$430,000	\$430,000	

BASEBALL	# of Fields										UNIT COST (\$/unit)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
Park Name											
Fairgrounds	2	2	2	2	2	2	2	2	2	2	\$110,000
Blackstock	1	1	1	1	1	1	1	1	1	1	\$110,000
Subtotal (#)	3	3	3	3	3	3	3	3	3	3	
Subtotal (\$)	\$330,000	\$330,000	\$330,000	\$330,000	\$330,000	\$330,000	\$330,000	\$330,000	\$330,000	\$330,000	

TENNIS COURTS	# of Courts										UNIT COST (\$/unit)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
Park Name											
Greenbank	2	2	2	2	2	2	2	2	2	2	\$59,000
Joe Fowler (lit)	3	3	3	3	3	3	3	3	3	3	\$86,000
Seagrave	2	2	2	2	2	2	2	2	2	2	\$59,000
Subtotal (#)	7	7	7	7	7	7	7	7	7	7	
Subtotal (\$)	\$494,000	\$494,000	\$494,000	\$494,000	\$494,000	\$494,000	\$494,000	\$494,000	\$494,000	\$494,000	

OUTDOOR POOLS	# of Facilities										UNIT COST (\$/unit)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
Park Name											
Birdseye Aquatic Facility	1	1	1	1	1	1	1	1	1	1	\$315,000
Subtotal (#)	1	1	1	1	1	1	1	1	1	1	
Subtotal (\$)	\$315,000	\$315,000	\$315,000	\$315,000	\$315,000	\$315,000	\$315,000	\$315,000	\$315,000	\$315,000	

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APPENDIX B.3  
TABLE 1

TOWNSHIP OF SCUGOG  
INVENTORY OF CAPITAL ASSETS  
PARKS & RECREATION  
PARK FACILITIES

PLAYGROUNDS Park Name	# of Playgrounds										UNIT COST (\$/unit)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
Cartwright Peace Park	1	1	1	1	1	1	1	1	1	1	\$67,000
Putsey Park	1	1	1	1	1	1	1	1	1	1	\$67,000
Seagrave	1	1	1	1	1	1	1	1	1	1	\$67,000
Ianson Park (Greenbank)	1	1	1	1	1	1	1	1	1	1	\$67,000
View Lake	1	1	1	1	1	1	1	1	1	1	\$67,000
Palmer Park (double sized)	1	1	1	1	1	1	1	1	1	1	\$156,000
Carolyn Best Memorial	1	1	1	1	1	1	1	1	1	1	\$67,000
Crestview Park	1	1	1	1	1	1	1	1	1	1	\$67,000
Perry Glen	1	1	1	1	1	1	1	1	1	1	\$67,000
Apple Valley	1	1	1	1	1	1	1	1	1	1	\$67,000
Poplar Park	1	1	1	1	1	1	1	1	1	1	\$67,000
Cartwright Fields	1	1	1	1	1	1	1	1	1	1	\$67,000
Perryview Park	1	1	1	1	1	1	1	1	1	1	\$67,000
Couves (Greenbank)	1	1	1	1	1	1	1	1	1	1	\$67,000
Blackstock	1	1	1	1	1	1	1	1	1	1	\$67,000
<b>Subtotal (#)</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	
<b>Subtotal (\$)</b>	<b>\$1,094,000</b>	<b>\$1,094,000</b>	<b>\$1,094,000</b>	<b>\$1,094,000</b>	<b>\$1,094,000</b>	<b>\$1,094,000</b>	<b>\$1,094,000</b>	<b>\$1,094,000</b>	<b>\$1,094,000</b>	<b>\$1,094,000</b>	

  

SPLASHPADS Park Name	# of Splashpads										UNIT COST (\$/unit)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
Palmer Park	1	1	1	1	1	1	1	1	1	1	\$300,000
<b>Subtotal (#)</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	
<b>Subtotal (\$)</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	

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TABLE 1

TOWNSHIP OF SCUGOG  
INVENTORY OF CAPITAL ASSETS  
PARKS & RECREATION  
PARK FACILITIES

BEACH VOLLEYBALL	# of Courts										UNIT COST (\$/unit)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
Park Name											
Scugog Recreation Centre	2	2	2	2	2	2	2	2	2	2	\$3,300
Putsy Park	1	1	1	1	1	1	1	1	1	1	\$3,300
Cartwright Fields	1	1	1	1	1	1	1	1	1	-	\$3,300
Subtotal (#)	4	4	4	4	4	4	4	4	4	3	
Subtotal (\$)	\$13,200	\$13,200	\$13,200	\$13,200	\$13,200	\$13,200	\$13,200	\$13,200	\$13,200	\$9,900	

BOAT RAMPS	# of Ramps										UNIT COST (\$/unit)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
Park Name											
Port Perry	1	1	1	1	1	1	1	1	1	1	\$300,000
Caesarea	1	1	1	1	1	1	1	1	1	1	\$300,000
Subtotal (#)	2	2	2	2	2	2	2	2	2	2	
Subtotal (\$)	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	

PIERS	# of Piers										UNIT COST (\$/unit)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
Park Name											
Port Perry	1	1	1	1	1	1	1	1	1	1	\$1,000,000
Caesarea	1	1	1	1	1	1	1	1	1	1	\$1,000,000
Subtotal (#)	2	2	2	2	2	2	2	2	2	2	
Subtotal (\$)	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	

DISK GOLF COURSES	# of Courses										UNIT COST (\$/unit)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
Park Name											
Cartwright Field Disk Golf	-	-	-	-	-	-	-	-	-	1	\$20,000
Subtotal (#)	-	0	0	0	0	0	0	0	0	1	
Subtotal (\$)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000	

Total Park Facilities (\$000)	\$8,164.2	\$8,164.2	\$8,164.2	\$8,164.2	\$8,164.2	\$8,164.2	\$8,374.2	\$8,374.2	\$8,374.2	\$8,390.9	
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TABLE 1

TOWNSHIP OF SCUGOG  
INVENTORY OF CAPITAL ASSETS  
PARKS & RECREATION  
OUTDOOR BUILDINGS AND ROLLING STOCK & EQUIPMENT

OUTDOOR BUILDINGS & RELATED	Total Value of Outdoor Buildings and Related Infrastructure									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Fieldhouse, Palmer Park	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000
Gazebo, Palmer Park	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Picnic Shelter, Palmer Park	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Change House/Filter Building - Birdseye Pool	\$ 287,000	\$ 287,000	\$ 287,000	\$ 287,000	\$ 287,000	\$ 287,000	\$ 287,000	\$ 287,000	\$ 287,000	\$ 287,000
Lawn Bowling Clubhouse	\$ 138,000	\$ 138,000	\$ 138,000	\$ 138,000	\$ 138,000	\$ 138,000	\$ 138,000	\$ 138,000	\$ 138,000	\$ 138,000
Clubhouse Soccer Field, Concession 7	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000
Lawn Bowling Storage Sheds (2)	\$ 7,700	\$ 7,700	\$ 7,700	\$ 7,700	\$ 7,700	\$ 7,700	\$ 7,700	\$ 7,700	\$ 7,700	\$ 7,700
Warehouse/Storage, Concession 6	\$ 154,000	\$ 154,000	\$ 154,000	\$ 154,000	\$ 154,000	\$ 154,000	\$ 154,000	\$ 154,000	\$ 154,000	\$ 154,000
Grandstand/Storage, Port Perry Fairgrounds	\$ 129,000	\$ 129,000	\$ 129,000	\$ 129,000	\$ 129,000	\$ 129,000	\$ 129,000	\$ 129,000	\$ 129,000	\$ 129,000
Concession Booth, Port Perry Fairgrounds	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Other infrastructure, Port Perry Fairgrounds	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Grandstand/Bleachers, Blackstock Fairgrounds	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Fieldhouse, Greenbank Park	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Pavillion, Greenbank Park	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000
Washroom, Hwy7A - Nestleton Ball Fields	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Picnic Shelter, Seagrave Park	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Storage Building, Seagrave Park	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -
Fieldhouse, Seagrave Park	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000
Bleachers	\$ 123,000	\$ 123,000	\$ 123,000	\$ 123,000	\$ 123,000	\$ 123,000	\$ 123,000	\$ 123,000	\$ 123,000	\$ 123,000
Picnic Tables, Greenbank Park	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Wooden Tables	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -
Boat Launch - Docks	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
Queen Street - Docks	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Galvanized Tables - 54 TABLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000
Fitness Equipment - Birdseye	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87,000
<b>Total (\$000)</b>	<b>\$1,625.7</b>	<b>\$1,625.7</b>	<b>\$1,625.7</b>	<b>\$1,625.7</b>	<b>\$1,625.7</b>	<b>\$1,648.7</b>	<b>\$1,648.7</b>	<b>\$1,648.7</b>	<b>\$1,648.7</b>	<b>\$1,735.7</b>



**TOWNSHIP OF SCUGOG  
INVENTORY OF CAPITAL ASSETS  
PARKS & RECREATION  
OUTDOOR BUILDINGS AND ROLLING STOCK & EQUIPMENT**

ROLLING STOCK & EQUIPMENT (#) By Type	# of Vehicles and Equipment										UNIT COST
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	(\$/Item)
JOHN DEERE 725 TRACTOR/MOWER	1	1	1	1	1	1	1	1	1	1	\$ 31,000
JOHN DEERE 720 TRACTOR/MOWER	1	1	1	1	1	1	1	-	-	-	\$ 31,000
JOHN DEERE 4400 TRACTOR/MOWER	1	1	1	1	1	1	1	1	1	1	\$ 31,000
JOHN DEERE 4410 TRACTOR/MOWER	1	1	1	1	1	1	1	1	1	1	\$ 31,000
JOHN DEERE 4410 TRACTOR/MOWER	1	1	1	1	1	-	-	-	-	-	\$ 31,000
JOHN DEERE 3039 TRACTOR/MOWER	-	-	-	-	-	1	1	1	1	1	\$ 31,000
JOHN DEERE 3039 TRACTOR/MOWER	-	-	-	-	-	-	-	1	1	1	\$ 31,000
JOHN DEERE 997 TRACTOR/MOWER	-	-	-	1	1	1	1	1	1	1	\$ 31,000
JOHN DEERE 3520 LOADER	1	1	1	1	1	1	1	1	1	1	\$ 150,000
JOHN DEERE 3520 TRACTOR/MOWER	-	1	1	1	1	1	1	1	1	1	\$ 31,000
JOHN DEERE Z960A TRACTOR/MOWER	-	-	-	1	1	1	1	1	1	1	\$ 31,000
JOHN DEERE 1445 TRACTOR/MOWER	-	-	-	-	1	1	1	1	1	1	\$ 31,000
JOHN DEERE Z997R TRACTOR/MOWER	-	-	-	-	-	-	-	-	-	1	\$ 31,000
TRAILER - #01	1	1	1	1	1	1	1	1	1	1	\$ 10,000
TRAILER - #51	1	1	1	1	1	1	1	1	1	1	\$ 10,000
JOHN DEERE GATOR	1	1	1	1	1	1	1	1	1	1	\$ 15,000
JOHN DEERE GATOR	-	-	1	1	1	1	1	1	1	1	\$ 15,000
JOHN DEERE GATOR	1	1	1	1	1	1	1	1	1	1	\$ 15,000
38" MOWER DECK - its 52" (ATTACHMENT)	1	1	1	1	1	1	1	1	1	1	\$ 6,000
72" MOWER DECK (ATTACHMENT)	1	1	1	1	2	4	4	4	4	4	\$ 6,000
72" MOWER DECK (ATTACHMENT)	1	1	1	1	1	1	1	1	1	1	\$ 6,000
60" MOWER DECK (ATTACHMENT)	-	-	-	-	1	2	2	2	2	2	\$ 6,000
BACK MOUNT SANDER	-	1	1	1	1	3	3	3	3	3	\$ 8,000
PARKS WATER TANK	3	3	3	3	3	3	3	3	3	3	\$ 2,000
TRAILER FOR WATER TANK	1	1	1	1	1	1	1	1	1	1	\$ 3,000
TRIMMERS	9	9	9	9	9	12	12	12	12	12	\$ 500
PUSH MOWERS	5	5	5	5	5	3	3	3	3	3	\$ 500
1/2 TON PICK UP	1	1	1	1	1	1	1	1	1	1	\$ 50,000
1/2 TON PICK UP	1	1	1	1	1	1	1	1	1	1	\$ 50,000
1 TON PICKUP	1	1	1	1	1	1	1	1	1	1	\$ 60,000
3/4 TON PICKUP	1	1	1	1	1	1	1	1	1	1	\$ 55,000
3/4 TON PICKUP	1	1	1	1	1	1	1	1	1	1	\$ 55,000
<b>Total (#)</b>	<b>36</b>	<b>38</b>	<b>39</b>	<b>41</b>	<b>44</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>51</b>	
<b>Total (\$000)</b>	<b>\$659.0</b>	<b>\$698.0</b>	<b>\$713.0</b>	<b>\$775.0</b>	<b>\$818.0</b>	<b>\$852.5</b>	<b>\$852.5</b>	<b>\$852.5</b>	<b>\$852.5</b>	<b>\$883.5</b>	

Total Outdoor Buildings & Rolling Stock (\$000)	\$2,284.7	\$2,323.7	\$2,338.7	\$2,400.7	\$2,443.7	\$2,501.2	\$2,501.2	\$2,501.2	\$2,501.2	\$2,619.2
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# HEMSON

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APPENDIX B.3  
TABLE 1

**TOWNSHIP OF SCUGOG  
CALCULATION OF SERVICE LEVELS  
PARKS & RECREATION**

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Historic Population	21,517	21,543	21,569	21,579	21,589	21,599	21,609	21,617	21,639	21,647

**INVENTORY SUMMARY (\$000)**

Indoor Recreation - Major Facilities	\$43,902.7	\$43,941.7	\$43,941.7	\$43,941.7	\$43,941.7	\$44,070.5	\$44,255.2	\$44,461.3	\$44,461.3	\$44,477.3
Park Development & Facilities - Park Development	\$8,080.8	\$8,080.8	\$8,080.8	\$8,080.8	\$8,139.8	\$8,138.1	\$8,138.1	\$8,138.1	\$8,138.1	\$8,138.1
Park Facilities	\$8,164.2	\$8,164.2	\$8,164.2	\$8,164.2	\$8,164.2	\$8,164.2	\$8,374.2	\$8,374.2	\$8,374.2	\$8,390.9
Outdoor Buildings And Rolling Stock & Equipment	\$2,284.7	\$2,323.7	\$2,338.7	\$2,400.7	\$2,443.7	\$2,501.2	\$2,501.2	\$2,501.2	\$2,501.2	\$2,619.2
<b>Total (\$000)</b>	<b>\$62,432.4</b>	<b>\$62,510.4</b>	<b>\$62,525.4</b>	<b>\$62,587.4</b>	<b>\$62,689.4</b>	<b>\$62,874.0</b>	<b>\$63,268.7</b>	<b>\$63,474.8</b>	<b>\$63,474.8</b>	<b>\$63,625.5</b>

SERVICE LEVEL (\$/capita)											Average Service Level
Indoor Recreation - Major Facilities	\$2,040.37	\$2,039.72	\$2,037.26	\$2,036.32	\$2,035.37	\$2,040.40	\$2,048.00	\$2,056.77	\$2,054.68	\$2,054.66	\$2,044.35
Park Development & Facilities - Park Development	\$375.55	\$375.10	\$374.65	\$374.48	\$377.03	\$376.78	\$376.61	\$376.47	\$376.08	\$375.94	\$375.87
Park Facilities	\$379.43	\$378.97	\$378.52	\$378.34	\$378.16	\$377.99	\$387.53	\$387.39	\$386.99	\$387.62	\$382.10
Outdoor Buildings And Rolling Stock & Equipment	\$106.18	\$107.86	\$108.43	\$111.25	\$113.19	\$115.80	\$115.75	\$115.71	\$115.59	\$121.00	\$113.08
<b>Total (\$/capita)</b>	<b>\$2,901.54</b>	<b>\$2,901.66</b>	<b>\$2,898.85</b>	<b>\$2,900.38</b>	<b>\$2,903.77</b>	<b>\$2,910.97</b>	<b>\$2,927.89</b>	<b>\$2,936.34</b>	<b>\$2,933.34</b>	<b>\$2,939.22</b>	<b>\$2,915.40</b>

**TOWNSHIP OF SCUGOG  
CALCULATION OF MAXIMUM ALLOWABLE  
PARKS & RECREATION**

<b>10-Year Funding Envelope Calculation</b>	
10 Year Average Service Level (2009-2018)	\$2,915.40
Net Growth in Population 2019 - 2028	2,186
Maximum Allowable Funding Envelope	\$6,372,187
Less: 10% Legislated Discount	\$637,219
<b>Discounted Maximum Allowable Funding Envelope</b>	<b>\$5,734,969</b>

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APPENDIX B.3  
TABLE 2

TOWNSHIP OF SCUGOG  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
PARKS & RECREATION

Service	Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs			Total DC DC Eligible Costs	DC Eligible Costs		
						BTE (%)	Replacement & BTE Shares	10% Reduction		Available DC Reserves	2019- 2028	Post 2028
3.0 PARKS & RECREATION												
3.1 Indoor Recreation												
3.1.1	Blackstock Recreation Complex - Preliminary Design	2019	\$ 150,000	\$ -	\$ 150,000	13%	\$ 20,213	\$ 12,979	\$ 116,808	\$ 116,808	\$ -	\$ -
3.1.2	Indoor Pool Preliminary Design / Study	2023	\$ 200,000	\$ -	\$ 200,000	0%	\$ -	\$ 20,000	\$ 180,000	\$ -	\$ 180,000	\$ -
3.1.3	New Complex at Blackstock (excluding Library portion) - Phase 1	2024	\$ 22,700,000	\$ 15,133,333	\$ 7,566,667	13%	\$ 1,019,638	\$ 654,703	\$ 5,892,326	\$ -	\$ 3,538,407	\$ 2,353,919
3.1.4	New Complex at Blackstock (excluding Library portion) - Phase 2	Post 2028	\$ 5,800,000	\$ 3,866,667	\$ 1,933,333	13%	\$ 260,524	\$ 167,281	\$ 1,505,528	\$ -	\$ -	\$ 1,505,528
3.1.5	New Pool Construction	Post 2028	\$ 30,000,000	\$ 20,000,000	\$ 10,000,000	0%	\$ -	\$ 1,000,000	\$ 9,000,000	\$ -	\$ -	\$ 9,000,000
	Subtotal Indoor Recreation		\$ 58,850,000	\$ 39,000,000	\$ 19,850,000		\$ 1,300,376	\$ 1,854,962	\$ 16,694,662	\$ 116,808	\$ 3,718,407	\$ 12,859,447
3.2 Outdoor Recreation												
3.2.1	Sherrington Drive Park	2020	\$ 210,000	\$ -	\$ 210,000	0%	\$ -	\$ 21,000	\$ 189,000	\$ 80,439	\$ 108,561	\$ -
3.2.2	Ash Street Park	2020	\$ 210,000	\$ -	\$ 210,000	0%	\$ -	\$ 21,000	\$ 189,000	\$ -	\$ 189,000	\$ -
3.2.3	Public Washroom Facility	2021	\$ 220,000	\$ -	\$ 220,000	0%	\$ -	\$ 22,000	\$ 198,000	\$ -	\$ 198,000	\$ -
3.2.4	Palmer Park Playground Equipment	2022	\$ 50,000	\$ -	\$ 50,000	0%	\$ -	\$ 5,000	\$ 45,000	\$ -	\$ 45,000	\$ -
3.2.5	Jeffery Street Park	2023	\$ 210,000	\$ -	\$ 210,000	0%	\$ -	\$ 21,000	\$ 189,000	\$ -	\$ 189,000	\$ -
3.2.6	Splash Pad (Palmer Park) - Decommission and Replace	2023	\$ 600,000	\$ -	\$ 600,000	50%	\$ 300,000	\$ 30,000	\$ 270,000	\$ -	\$ 270,000	\$ -
3.2.7	Provision for a new park	2024	\$ 210,000	\$ -	\$ 210,000	0%	\$ -	\$ 21,000	\$ 189,000	\$ -	\$ 189,000	\$ -
3.2.8	Provision for a new park	2025	\$ 210,000	\$ -	\$ 210,000	0%	\$ -	\$ 21,000	\$ 189,000	\$ -	\$ 189,000	\$ -
3.2.9	New Spray Pad	2026	\$ 300,000	\$ -	\$ 300,000	0%	\$ -	\$ 30,000	\$ 270,000	\$ -	\$ 270,000	\$ -
3.2.10	Playground Apparatus and Components	various	\$ 150,000	\$ -	\$ 150,000	0%	\$ -	\$ 15,000	\$ 135,000	\$ 27,000	\$ 108,000	\$ -
3.2.11	Various Trail Development	various	\$ 300,000	\$ -	\$ 300,000	0%	\$ -	\$ 30,000	\$ 270,000	\$ 54,000	\$ 216,000	\$ -
	Subtotal Outdoor Recreation		\$ 2,670,000	\$ -	\$ 2,670,000		\$ 300,000	\$ 237,000	\$ 2,133,000	\$ 161,439	\$ 1,971,561	\$ -
3.3 Studies												
3.3.1	Parks and Recreation Master Plan	2027	\$ 100,000	\$ -	\$ 100,000	50%	\$ 50,000	\$ 5,000	\$ 45,000	\$ -	\$ 45,000	\$ -
	Subtotal Studies		\$ 100,000	\$ -	\$ 100,000		\$ 50,000	\$ 5,000	\$ 45,000	\$ -	\$ 45,000	\$ -
TOTAL PARKS & RECREATION			\$ 61,620,000	\$ 39,000,000	\$ 22,620,000		\$ 1,650,376	\$ 2,096,962	\$ 18,872,662	\$ 278,247	\$ 5,734,969	\$ 12,859,447

**Residential Development Charge Calculation**

Residential Share of 2019-2028 Growth-Related Capital Program	100%	\$5,734,969
10 Year Growth in Population in New Units		2,815
Unadjusted Development Charge Per Capita (\$)		<b>\$2,036.95</b>

**Non-Residential Development Charge Calculation**

Non-Residential Share of 2019-2028 Growth-Related Capital Program	0%	\$ -
10 Year Growth in Square Metres		39,360
Unadjusted Development Charge Per sq. m (\$)		<b>\$0.00</b>

2019 - 2028 Net Funding Envelope	\$5,734,969
Uncommitted Reserve Fund Balance Balance as at December 31, 2018	\$278,247

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TABLE 3

TOWNSHIP OF SCUGOG  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
PARKS & RECREATION  
RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

PARKS & RECREATION	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	TOTAL
OPENING CASH BALANCE	\$0.00	\$291.11	\$564.77	\$1,183.43	\$2,115.63	\$2,268.69	(\$1,315.08)	(\$1,032.94)	(\$822.83)	(\$390.86)	
2019 - 2028 RESIDENTIAL FUNDING REQUIREMENTS											
- Parks & Recreation: Non Inflated	\$32.4	\$330.0	\$230.4	\$77.4	\$671.4	\$3,759.8	\$221.4	\$302.4	\$77.4	\$32.4	\$5,735.0
- Parks & Recreation: Inflated	\$32.4	\$336.6	\$239.7	\$82.1	\$726.7	\$4,151.1	\$249.3	\$347.4	\$90.7	\$38.7	\$6,294.8
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	155	284	387	439	362	258	258	258	232	181	2,815
REVENUE											
- DC Receipts: Inflated	\$318.5	\$595.5	\$828.3	\$957.6	\$804.4	\$586.0	\$597.7	\$609.7	\$559.7	\$444.0	\$6,301.4
INTEREST											
- Interest on Opening Balance	\$0.0	\$10.2	\$19.8	\$41.4	\$74.0	\$79.4	(\$72.3)	(\$56.8)	(\$45.3)	(\$21.5)	\$28.9
- Interest on In-year Transactions	\$5.0	\$4.5	\$10.3	\$15.3	\$1.4	(\$98.0)	\$6.1	\$4.6	\$8.2	\$7.1	(\$35.5)
TOTAL REVENUE	\$323.5	\$610.2	\$858.4	\$1,014.3	\$879.8	\$567.4	\$531.5	\$557.5	\$522.7	\$429.6	\$6,294.8
CLOSING CASH BALANCE	\$291.1	\$564.8	\$1,183.4	\$2,115.6	\$2,268.7	(\$1,315.1)	(\$1,032.9)	(\$822.8)	(\$390.9)	\$0.0	

Adjusted Charge Per Capita \$2,054.91

**Allocation of Capital Program**

Residential Sector	100.0%
Non-Residential Sector	0.0%

**Rates for 2019**

Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

## APPENDIX B.4

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### *PUBLIC WORKS: BUILDINGS & FLEET*

## APPENDIX B.4

### PUBLIC WORKS: BUILDINGS & FLEET

This section covers the yards, buildings and fleet components of the Township's Public Works operations. The Township of Scugog Public Works Department is responsible for local road maintenance including plowing, sanding, grading, ditching etc. The road and related infrastructure component of Public Works is described in Appendix C.

#### TABLE 1 HISTORICAL SERVICE LEVELS

The Public Works department has two major depots; one in Blackstock and one in Port Perry. The department also maintains several other buildings including an equipment depot, cold storage, sand and salt storage, and sand domes. The total replacement cost of all buildings is \$3.46 million.

Approximately 6.40 hectares of land is associated with the Public Works operations with a value of \$1.42 million. In total, there are 41 vehicles within the public works fleet inventory with a value of \$6.35 million. Minor furniture and equipment add an additional \$482,700 to the inventory.

The total value of the Public Works: Buildings & Fleet capital inventory is \$11.72 million. The ten-year historical average service level is \$386.20 per population and employment, and this, multiplied by the ten-year forecast growth in net population and employment, results in a maximum allowable funding envelope of \$1.07 million. Under the *Development Charges Act, 1997*, services related to a highway as defined in subsection 1(1) of the *Municipal Act, 2001*, need not be reduced by the legislated ten per cent (as with other general services). The services and capital assets of Public Works: Buildings and Fleet are considered to be related to a highway, and as such, the maximum allowable envelope is not required to be reduced by ten per cent.

#### TABLE 2 DEVELOPMENT-RELATED CAPITAL PROGRAM & CALCULATION OF THE "UNADJUSTED" DEVELOPMENT CHARGES

The Public Works capital program is comprised of three components: the recovery of a negative reserve fund balance of \$53,173; capital items related to buildings, land and furnishings; and capital items related to the acquisition of rolling stock. The ten-year development-related capital plan for Public Works amounts to \$1.44 million.

The buildings, land and furnishings component of the capital program relates to the construction of a salt storage facility in 2021 for \$550,000, and a provision for a consolidated works yard in 2022 that will cost \$500,000. The rolling stock component of the capital program totals \$335,000 and relates to the acquisition of a sidewalk plow/sweeper, a loader snow blower attachment, and a pick-up truck.

The ten-year capital program for Public Works totals \$1.44 million. Half of the works yard is considered replacement and removed from the calculation, so \$1.19 million is carried forward to be DC eligible. A portion of the capital program, \$120,445 related to the consolidated works yard, is considered to benefit the population and employment beyond 2028 and will be considered for recovery in subsequent DC by-laws. The remaining \$1.07 million is the 2019-2028 development-related DC eligible cost.

The development-related cost is allocated 79 per cent, or \$843,505, against new residential development, and 21 per cent, or \$224,223, against non-residential development. This yields an unadjusted residential development charge of \$299.60 per capita and non-residential charge of \$5.70 per square metre.

**TABLE 3      CASH FLOW ANALYSIS**

After cash flow consideration, the residential calculated charge increases to \$332.75 per capita and the non-residential calculated charge increases to \$6.18 per square metre. The following table summarizes the calculation of the Public Works: Buildings & Fleet development charges.

<b>PUBLIC WORKS: BUILDINGS &amp; FLEET</b>						
10-year Hist. Service Level \$/per pop&emp	2019-2028 Growth-Related Capital Program		Unadjusted Development Charge		Adjusted Development Charge	
	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$386.20	\$1,438,173	\$1,067,728	\$299.60	\$5.70	\$332.75	\$6.18

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APPENDIX B.4  
TABLE 1

TOWNSHIP OF SCUGOG  
INVENTORY OF CAPITAL ASSETS  
PUBLIC WORKS: BUILDINGS & FLEET

BUILDINGS Depot Name	Total Value of Buildings									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Blackstock Depot	\$778,800	\$778,800	\$778,800	\$778,800	\$778,800	\$778,800	\$778,800	\$778,800	\$778,800	\$778,800
Port Perry Depot	\$1,078,200	\$1,078,200	\$1,078,200	\$1,078,200	\$1,078,200	\$1,078,200	\$1,078,200	\$1,078,200	\$1,078,200	\$1,078,200
Port Perry Storage Shed	\$258,800	\$258,800	\$258,800	\$258,800	\$258,800	\$258,800	\$258,800	\$258,800	\$258,800	\$258,800
Equipment Depot, Scugog Island	\$44,500	\$44,500	\$44,500	\$44,500	\$44,500	\$44,500	\$44,500	\$44,500	\$44,500	\$44,500
Cold Storage Building, Reg Rd. 8	\$28,500	\$28,500	\$28,500	\$28,500	\$28,500	\$28,500	\$28,500	\$28,500	\$28,500	\$28,500
Blackstock Sand and Salt Storage	\$636,800	\$636,800	\$636,800	\$636,800	\$636,800	\$636,800	\$636,800	\$636,800	\$636,800	\$636,800
Port Perry Sand Storage Dome	\$636,800	\$636,800	\$636,800	\$636,800	\$636,800	\$636,800	\$636,800	\$636,800	\$636,800	\$636,800
<b>Total (\$000)</b>	<b>\$3,462.4</b>	<b>\$3,462.4</b>	<b>\$3,462.4</b>	<b>\$3,462.4</b>	<b>\$3,462.4</b>	<b>\$3,462.4</b>	<b>\$3,462.4</b>	<b>\$3,462.4</b>	<b>\$3,462.4</b>	<b>\$3,462.4</b>

LAND	# of Hectares										UNIT COST (\$/ha)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
Blackstock Depot	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	\$200,000
Port Perry Depot	4.41	4.41	4.41	4.41	4.41	4.41	4.41	4.41	4.41	4.41	\$200,000
Equipment Depot, Scugog Island	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	\$200,000
Cold Storage Building, Reg Rd. 8	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$200,000
Water Street Parking	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	\$1,000,000
<b>Total (ha)</b>	<b>6.40</b>	<b>6.40</b>	<b>6.40</b>	<b>6.40</b>	<b>6.40</b>	<b>6.40</b>	<b>6.40</b>	<b>6.40</b>	<b>6.40</b>	<b>6.40</b>	
<b>Total (\$000)</b>	<b>\$1,424.3</b>	<b>\$1,424.3</b>	<b>\$1,424.3</b>	<b>\$1,424.3</b>	<b>\$1,424.3</b>	<b>\$1,424.3</b>	<b>\$1,424.3</b>	<b>\$1,424.3</b>	<b>\$1,424.3</b>	<b>\$1,424.3</b>	

FURNITURE AND EQUIPMENT	Total Value of Furniture and Equipment									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Public works radio equipment	\$151,700	\$151,700	\$151,700	\$151,700	\$151,700	\$151,700	\$151,700	\$151,700	\$151,700	\$151,700
Public works tools Blackstock depot	\$165,500	\$165,500	\$165,500	\$165,500	\$165,500	\$165,500	\$165,500	\$165,500	\$165,500	\$165,500
Public works tools Port Perry depot	\$165,500	\$165,500	\$165,500	\$165,500	\$165,500	\$165,500	\$165,500	\$165,500	\$165,500	\$165,500
<b>Total (\$000)</b>	<b>\$482.7</b>	<b>\$482.7</b>	<b>\$482.7</b>	<b>\$482.7</b>	<b>\$482.7</b>	<b>\$482.7</b>	<b>\$482.7</b>	<b>\$482.7</b>	<b>\$482.7</b>	<b>\$482.7</b>

ROLLING STOCK & RELATED EQUIPMENT	Total Value of Rolling Stock and Related Equipment									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Total Rolling Stock	\$4,994,000	\$5,214,000	\$5,225,000	\$5,225,000	\$6,360,000	\$5,837,000	\$6,147,000	\$5,937,000	\$6,153,000	\$6,407,000
<i>Less: Committed Excess Capacity</i>										<i>(\$53,173)</i>
<b>Total (\$000)</b>	<b>\$4,994.0</b>	<b>\$5,214.0</b>	<b>\$5,225.0</b>	<b>\$5,225.0</b>	<b>\$6,360.0</b>	<b>\$5,837.0</b>	<b>\$6,147.0</b>	<b>\$5,937.0</b>	<b>\$6,153.0</b>	<b>\$6,353.8</b>



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APPENDIX B.4  
TABLE 1

TOWNSHIP OF SCUGOG  
CALCULATION OF SERVICE LEVELS  
PUBLIC WORKS: BUILDINGS & FLEET

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Historic Population	21,517	21,543	21,569	21,579	21,589	21,599	21,609	21,617	21,639	21,647
Historic Employment	6,417	6,609	6,808	6,965	7,126	7,290	7,458	7,630	7,695	7,758
Historic Population+Employment	27,934	28,152	28,377	28,544	28,715	28,889	29,067	29,247	29,334	29,405

INVENTORY SUMMARY (\$000)

Buildings	\$3,462.4	\$3,462.4	\$3,462.4	\$3,462.4	\$3,462.4	\$3,462.40	\$3,462.40	\$3,462.40	\$3,462.40	\$3,462.40
Land	\$1,424.3	\$1,424.3	\$1,424.3	\$1,424.3	\$1,424.3	\$1,424.25	\$1,424.25	\$1,424.25	\$1,424.25	\$1,424.25
Furniture And Equipment	\$482.7	\$482.7	\$482.7	\$482.7	\$482.7	\$482.70	\$482.70	\$482.70	\$482.70	\$482.70
Rolling Stock & Related Equipment	\$4,994.0	\$5,214.0	\$5,225.0	\$5,225.0	\$6,360.0	\$5,837.00	\$6,147.00	\$5,937.00	\$6,153.00	\$6,353.83
<b>Total (\$000)</b>	<b>\$10,363.4</b>	<b>\$10,583.4</b>	<b>\$10,594.4</b>	<b>\$10,594.4</b>	<b>\$11,729.4</b>	<b>\$11,206.4</b>	<b>\$11,516.4</b>	<b>\$11,306.4</b>	<b>\$11,522.4</b>	<b>\$11,723.2</b>

SERVICE LEVEL (\$/pop+empl)

											Average Service Level
Buildings	\$123.95	\$122.99	\$122.01	\$121.30	\$120.58	\$119.85	\$119.12	\$118.38	\$118.03	\$117.75	\$120.40
Land	\$50.99	\$50.59	\$50.19	\$49.90	\$49.60	\$49.30	\$49.00	\$48.70	\$48.55	\$48.44	\$49.52
Furniture And Equipment	\$17.28	\$17.15	\$17.01	\$16.91	\$16.81	\$16.71	\$16.61	\$16.50	\$16.46	\$16.42	\$16.78
Rolling Stock & Related Equipment	\$178.78	\$185.21	\$184.13	\$183.05	\$221.49	\$202.05	\$211.48	\$202.99	\$209.76	\$216.08	\$199.50
<b>Total (\$/pop+empl)</b>	<b>\$370.99</b>	<b>\$375.94</b>	<b>\$373.34</b>	<b>\$371.16</b>	<b>\$408.47</b>	<b>\$387.91</b>	<b>\$396.20</b>	<b>\$386.58</b>	<b>\$392.80</b>	<b>\$398.68</b>	<b>\$386.20</b>

TOWNSHIP OF SCUGOG  
CALCULATION OF MAXIMUM ALLOWABLE  
PUBLIC WORKS: BUILDINGS & FLEET

<b>10-Year Funding Envelope Calculation</b>	
10 Year Average Service Level (2009-2018)	\$386.20
Net Growth in Population + Employment 2019 - 2028	2,765
<b>Maximum Allowable Funding Envelope</b>	<b>\$1,067,728</b>

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APPENDIX B.4  
TABLE 2

TOWNSHIP OF SCUGOG  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
PUBLIC WORKS: BUILDINGS & FLEET

Service	Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs			Total DC DC Eligible Costs	DC Eligible Costs		
						BTE (%)	Replacement & BTE Shares	0% Reduction		Available DC Reserves	2019- 2028	Post 2028
4.0 PUBLIC WORKS: BUILDINGS & FLEET												
4.1	Recovery of Negative Reserve Fund Balance	2019	\$ 53,173	\$ -	\$ 53,173	0%	\$ -	\$ -	\$ 53,173	\$ -	\$ 53,173	\$ -
4.2	Buildings, Land & Furnishings											
4.2.1	Salt Storage Facility	2021	\$ 550,000	\$ -	\$ 550,000	0%	\$ -	\$ -	\$ 550,000	\$ -	\$ 550,000	\$ -
4.2.2	Consolidated Works Yard	2022	\$ 500,000	\$ -	\$ 500,000	50%	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ 129,555	\$ 120,445
	Subtotal Buildings, Land & Furnishings		\$ 1,050,000	\$ -	\$ 1,050,000		\$ 250,000	\$ -	\$ 800,000	\$ -	\$ 679,555	\$ 120,445
4.3	Rolling Stock											
4.3.1	Sidewalk Plow/Sweeper	2020	\$ 85,000	\$ -	\$ 85,000	0%	\$ -	\$ -	\$ 85,000	\$ -	\$ 85,000	\$ -
4.3.2	Loader Snow Blower Attachment	2021	\$ 175,000	\$ -	\$ 175,000	0%	\$ -	\$ -	\$ 175,000	\$ -	\$ 175,000	\$ -
4.3.3	Pick-up Truck	2024	\$ 75,000	\$ -	\$ 75,000	0%	\$ -	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ -
	Subtotal Rolling Stock		\$ 335,000	\$ -	\$ 335,000		\$ -	\$ -	\$ 335,000	\$ -	\$ 335,000	\$ -
TOTAL PUBLIC WORKS: BUILDINGS & FLEET			\$ 1,438,173	\$ -	\$ 1,438,173		\$ 250,000	\$ -	\$ 1,188,173	\$ -	\$ 1,067,728	\$ 120,445

<b>Residential Development Charge Calculation</b>		
Residential Share of 2019-2028 Growth-Related Capital Program	79%	\$843,505
10 Year Growth in Population in New Units		2,815
Unadjusted Development Charge Per Capita (\$)		<b>\$299.60</b>
<b>Non-Residential Development Charge Calculation</b>		
Non-Residential Share of 2019-2028 Growth-Related Capital Program	21%	\$224,223
10 Year Growth in Square Metres		39,360
Unadjusted Development Charge Per sq. m (\$)		<b>\$5.70</b>

2019 - 2028 Net Funding Envelope	\$1,067,728
Uncommitted Reserve Fund Balance	
Balance as at December 31, 2018	(\$53,173)

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TABLE 3

TOWNSHIP OF SCUGOG  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
PUBLIC WORKS: BUILDINGS & FLEET  
RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

PUBLIC WORKS: BUILDINGS & FLEET	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	TOTAL
OPENING CASH BALANCE	\$0.00	\$9.76	\$37.47	(\$453.84)	(\$436.45)	(\$327.98)	(\$321.06)	(\$240.22)	(\$153.01)	(\$69.24)	
2019 - 2028 RESIDENTIAL FUNDING REQUIREMENTS											
- Public Works: Buildings & Fleet: Non Inflated	\$42.0	\$67.2	\$572.8	\$102.3	\$0.0	\$59.3	\$0.0	\$0.0	\$0.0	\$0.0	<b>\$843.5</b>
- Public Works: Buildings & Fleet: Inflated	\$42.0	\$69.5	\$613.5	\$113.5	\$0.0	\$70.4	\$0.0	\$0.0	\$0.0	\$0.0	<b>\$908.9</b>
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	155	284	387	439	362	258	258	258	232	181	<b>2,815</b>
REVENUE											
- DC Receipts: Inflated	\$51.6	\$96.4	\$134.1	\$155.1	\$130.2	\$94.9	\$96.8	\$98.7	\$90.6	\$71.9	<b>\$1,020.3</b>
INTEREST											
- Interest on Opening Balance	\$0.0	\$0.3	\$1.3	(\$25.0)	(\$24.0)	(\$18.0)	(\$17.7)	(\$13.2)	(\$8.4)	(\$3.8)	<b>(\$108.4)</b>
- Interest on In-year Transactions	\$0.2	\$0.5	(\$13.2)	\$0.7	\$2.3	\$0.4	\$1.7	\$1.7	\$1.6	\$1.3	<b>(\$2.8)</b>
TOTAL REVENUE	\$51.8	\$97.2	\$122.2	\$130.9	\$108.5	\$77.3	\$80.8	\$87.2	\$83.8	\$69.4	<b>\$909.0</b>
CLOSING CASH BALANCE	\$9.8	\$37.5	(\$453.8)	(\$436.5)	(\$328.0)	(\$321.1)	(\$240.2)	(\$153.0)	(\$69.2)	\$0.1	

Adjusted Charge Per Capita

\$332.75

**Allocation of Capital Program**

Residential Sector	79.0%
Non-Residential Sector	21.0%

**Rates for 2019**

Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

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APPENDIX B.4  
TABLE 3

**TOWNSHIP OF SCUGOG**  
**CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE**  
**PUBLIC WORKS: BUILDINGS & FLEET**  
**NON-RESIDENTIAL DEVELOPMENT CHARGE**  
(in \$000)

<b>PUBLIC WORKS: BUILDINGS &amp; FLEET</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>TOTAL</b>
OPENING CASH BALANCE	\$0.00	\$14.89	\$23.44	(\$110.96)	(\$121.04)	(\$99.92)	(\$95.53)	(\$72.70)	(\$48.21)	(\$25.43)	
2019 - 2028 RESIDENTIAL FUNDING REQUIREMENTS											
- Public Works: Buildings & Fleet: Non Inflated	\$11.2	\$17.9	\$152.3	\$27.2	\$0.0	\$15.8	\$0.0	\$0.0	\$0.0	\$0.0	<b>\$224.2</b>
- Public Works: Buildings & Fleet: Inflated	\$11.2	\$18.2	\$158.4	\$28.9	\$0.0	\$17.4	\$0.0	\$0.0	\$0.0	\$0.0	<b>\$234.0</b>
NON-RESIDENTIAL SPACE GROWTH											
- Growth in Sq. m	4,175	4,135	4,175	3,810	4,080	3,965	3,965	3,950	3,455	3,650	<b>39,360</b>
REVENUE											
- DC Receipts: Inflated	\$25.8	\$26.1	\$26.8	\$25.0	\$27.3	\$27.1	\$27.6	\$28.0	\$25.0	\$27.0	<b>\$265.7</b>
INTEREST											
- Interest on Opening Balance	\$0.0	\$0.5	\$0.8	(\$6.1)	(\$6.7)	(\$5.5)	(\$5.3)	(\$4.0)	(\$2.7)	(\$1.4)	<b>(\$30.2)</b>
- Interest on In-year Transactions	\$0.3	\$0.1	(\$3.6)	(\$0.1)	\$0.5	\$0.2	\$0.5	\$0.5	\$0.4	\$0.5	<b>(\$0.8)</b>
TOTAL REVENUE	\$26.1	\$26.8	\$24.0	\$18.8	\$21.1	\$21.8	\$22.8	\$24.5	\$22.8	\$26.1	<b>\$234.7</b>
CLOSING CASH BALANCE	\$14.9	\$23.4	(\$111.0)	(\$121.0)	(\$99.9)	(\$95.5)	(\$72.7)	(\$48.2)	(\$25.4)	\$0.6	

<b>Adjusted Charge Per Sq.M</b>	<b>\$6.18</b>
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<b>Allocation of Capital Program</b>	
Residential Sector	79.0%
Non-Residential Sector	21.0%
<b>Rates for 2019</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

## APPENDIX B.5

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### *ANIMAL CONTROL*

## APPENDIX B.5

### ANIMAL CONTROL

The Township of Scugog and the Township of Uxbridge provide shared Animal Control services for both municipalities. The funding of this service is split evenly between the two Townships. In order to replace the existing outdated facility, Animal Control service plans to construct a new facility.

#### TABLE 1 HISTORICAL SERVICE LEVELS

The Animal Control service operates out of one 1,700 square foot facility with a replacement cost of \$773,100, of which \$386,600 is Scugog's share. Land for the facility totals 0.12 hectares with a value of \$90,000. The replacement cost of eligible equipment is \$29,100 and vehicles add another \$37,000 to the inventory. After deducting Uxbridge's share of the inventory, Scugog's share of the replacement cost of the 2018 inventory of capital assets is \$464,600. Scugog's share of the average historical service level over ten years is \$21.56 per capita. The historical service level is multiplied by the forecast ten-year net population growth (2,186) to result in a maximum allowable funding envelope of \$47,124.

Finally, Animal Control is a service for which development-related capital costs must be reduced by ten per cent under the *DCA*. The resulting net maximum allowable funding envelope brought forward to the development charges calculation is reduced to \$42,411.

#### TABLE 2 DEVELOPMENT-RELATED CAPITAL PROGRAM & CALCULATION OF THE "UNADJUSTED" DEVELOPMENT CHARGES

The 2019-2028 development-related capital program for Animal Control provides for the recovery of a \$9,617 negative reserve fund balance, as well as for a new animal shelter in 2020 and a provision to buy out Uxbridge's share of the animal control service.

The ten-year capital program totals \$933,617 and reflects the Township's share of the gross costs. A portion of Scugog's share of the new shelter, \$323,771, is expected to be funded through fundraising and this amount has been deducted from the gross total. Therefore \$609,846 remains as the net municipal cost. Recognizing that the new animal shelter will result in the existing shelter to close, a replacement share equivalent to the current cost of the shelter, \$215,719, has been netted off. The legislated ten per cent discount of \$38,451 has also been removed. A share in the

amount of \$313,265 is deemed to be of post-period benefit and it will be examined for recovery in the next DC by-law update, subject to service level restrictions.

The remaining \$42,411 will be funded through development charges over the period of 2019 to 2028 and has been included in the DC rate calculations. The ten-year development-related net capital cost is entirely allocated to residential development. The resulting unadjusted charge is \$15.06 per capita.

**TABLE 3      CASH FLOW ANALYSIS**

After conducting a cash flow analysis, the residential charge increases to \$17.05 per capita. The following table summarizes the calculation of the Animal Control development charges.

10-year Hist. Service Level \$/per capita	<b>ANIMAL CONTROL</b>					
	2019-2028		Unadjusted		Adjusted	
	Growth-Related Total	Capital Program Net DC Recoverable	Development Charge \$/capita	Development Charge \$/sq.m	Development Charge \$/capita	Development Charge \$/sq.m
\$21.56	\$933,617	\$42,411	\$15.06	\$0.00	<b>\$17.05</b>	<b>\$0.00</b>

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TABLE 1

**TOWNSHIP OF SCUGOG  
INVENTORY OF CAPITAL ASSETS  
ANIMAL CONTROL SERVICES**

<b>BUILDINGS</b> Facility	# of Square Feet										<b>UNIT COST</b> (\$/sq. ft.)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
Animal Control Facility	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	\$450
Additional Air Conditioning	\$2,300	\$2,300	\$2,300	\$2,300	\$2,300	\$2,300	\$2,300	\$2,300	\$2,300	\$2,300	
Additional Air Conditioning	\$5,800	\$5,800	\$5,800	\$5,800	\$5,800	\$5,800	\$5,800	\$5,800	\$5,800	\$5,800	
<b>Total (sq.ft.)</b>	<b>1,700</b>	<b>1,700</b>	<b>1,700</b>	<b>1,700</b>	<b>1,700</b>	<b>1,700</b>	<b>1,700</b>	<b>1,700</b>	<b>1,700</b>	<b>1,700</b>	
<b>Total (\$000)</b>	<b>\$773.1</b>	<b>\$773.1</b>	<b>\$773.1</b>	<b>\$773.1</b>	<b>\$773.1</b>	<b>\$773.1</b>	<b>\$773.1</b>	<b>\$773.1</b>	<b>\$773.1</b>	<b>\$773.1</b>	
<b>Total Scugog Share (\$000)</b>	<b>\$386.6</b>	<b>\$386.6</b>	<b>\$386.6</b>	<b>\$386.6</b>	<b>\$386.6</b>	<b>\$386.6</b>	<b>\$386.6</b>	<b>\$386.6</b>	<b>\$386.6</b>	<b>\$386.6</b>	

<b>LAND</b> Facility	# of Hectares										<b>UNIT COST</b> (\$/ha)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
Animal Control Facility	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	\$750,000
<b>Total (hectares)</b>	<b>0.12</b>	<b>0.12</b>	<b>0.12</b>	<b>0.12</b>	<b>0.12</b>	<b>0.12</b>	<b>0.12</b>	<b>0.12</b>	<b>0.12</b>	<b>0.12</b>	
<b>Total (\$000)</b>	<b>\$90.0</b>	<b>\$90.0</b>	<b>\$90.0</b>	<b>\$90.0</b>	<b>\$90.0</b>	<b>\$90.0</b>	<b>\$90.0</b>	<b>\$90.0</b>	<b>\$90.0</b>	<b>\$90.0</b>	
<b>Total Scugog Share (\$000)</b>	<b>\$45.0</b>	<b>\$45.0</b>	<b>\$45.0</b>	<b>\$45.0</b>	<b>\$45.0</b>	<b>\$45.0</b>	<b>\$45.0</b>	<b>\$45.0</b>	<b>\$45.0</b>	<b>\$45.0</b>	

<b>FURNITURE &amp; EQUIPMENT</b>	Total Value of Furniture and Equipment									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Total Furniture and Equipment	\$21,410	\$24,551	\$29,096	\$29,096	\$29,096	\$29,096	\$29,096	\$29,096	\$29,096	\$29,096
<b>Total (\$000)</b>	<b>\$21.4</b>	<b>\$24.6</b>	<b>\$29.1</b>	<b>\$29.1</b>	<b>\$29.1</b>	<b>\$29.1</b>	<b>\$29.1</b>	<b>\$29.1</b>	<b>\$29.1</b>	<b>\$29.1</b>
<b>Total Scugog Share (\$000)</b>	<b>\$10.7</b>	<b>\$12.3</b>	<b>\$14.5</b>	<b>\$14.5</b>	<b>\$14.5</b>	<b>\$14.5</b>	<b>\$14.5</b>	<b>\$14.5</b>	<b>\$14.5</b>	<b>\$14.5</b>

<b>ROLLING STOCK</b> Type of Collection	Total Value of Rolling Stock										<b>UNIT COST</b> (\$/item)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
Van 601	1	1	1	1	1	-	-	-	-	-	\$37,000
Van 602	-	-	-	-	1	1	1	1	1	1	\$37,000
<b>Total (#)</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	
<b>Total (\$000)</b>	<b>\$37.0</b>	<b>\$37.0</b>	<b>\$37.0</b>	<b>\$37.0</b>	<b>\$74.0</b>	<b>\$37.0</b>	<b>\$37.0</b>	<b>\$37.0</b>	<b>\$37.0</b>	<b>\$37.0</b>	
<b>Total Scugog Share (\$000)</b>	<b>\$18.5</b>	<b>\$18.5</b>	<b>\$18.5</b>	<b>\$18.5</b>	<b>\$37.0</b>	<b>\$18.5</b>	<b>\$18.5</b>	<b>\$18.5</b>	<b>\$18.5</b>	<b>\$18.5</b>	

Note: Animal Control is a joint service with the Township of Uxbridge  
Scugog: 50%  
Uxbridge: 50%



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APPENDIX B.5  
TABLE 1

**TOWNSHIP OF SCUGOG  
CALCULATION OF SERVICE LEVELS  
ANIMAL CONTROL SERVICES**

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Historic Population	21,517	21,543	21,569	21,579	21,589	21,599	21,609	21,617	21,639	21,647

**INVENTORY SUMMARY(\$000)**

Buildings	\$386.6	\$386.6	\$386.6	\$386.6	\$386.6	\$386.6	\$386.6	\$386.6	\$386.6	\$386.6
Land	\$45.0	\$45.0	\$45.0	\$45.0	\$45.0	\$45.0	\$45.0	\$45.0	\$45.0	\$45.0
Furniture & Equipment	\$10.7	\$12.3	\$14.5	\$14.5	\$14.5	\$14.5	\$14.5	\$14.5	\$14.5	\$14.5
Rolling Stock	\$18.5	\$18.5	\$18.5	\$18.5	\$37.0	\$18.5	\$18.5	\$18.5	\$18.5	\$18.5
<b>Total (\$000)</b>	<b>\$460.8</b>	<b>\$462.3</b>	<b>\$464.6</b>	<b>\$464.6</b>	<b>\$483.1</b>	<b>\$464.6</b>	<b>\$464.6</b>	<b>\$464.6</b>	<b>\$464.6</b>	<b>\$464.6</b>

SERVICE LEVEL (\$/capita)											Average Service Level
Buildings	\$17.96	\$17.94	\$17.92	\$17.91	\$17.90	\$17.90	\$17.89	\$17.88	\$17.86	\$17.86	\$17.90
Land	\$2.09	\$2.09	\$2.09	\$2.09	\$2.08	\$2.08	\$2.08	\$2.08	\$2.08	\$2.08	\$2.08
Furniture & Equipment	\$0.50	\$0.57	\$0.67	\$0.67	\$0.67	\$0.67	\$0.67	\$0.67	\$0.67	\$0.67	\$0.64
Rolling Stock	\$0.86	\$0.86	\$0.86	\$0.86	\$1.71	\$0.86	\$0.86	\$0.86	\$0.85	\$0.85	\$0.94
Total (\$/capita)	\$21.41	\$21.46	\$21.54	\$21.53	\$22.36	\$21.51	\$21.50	\$21.49	\$21.46	\$21.46	\$21.56

**TOWNSHIP OF SCUGOG  
CALCULATION OF MAXIMUM ALLOWABLE  
ANIMAL CONTROL SERVICES**

<b>10-Year Funding Envelope Calculation</b>	
10 Year Average Service Level (2009-2018)	\$21.56
Net Growth in Population 2019 - 2028	2,186
Maximum Allowable Funding Envelope	\$47,124
Less: 10% Legislated Reduction	\$4,712
<b>Discounted Maximum Allowable Funding Envelope</b>	<b>\$42,411</b>

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APPENDIX B.5  
TABLE 2

TOWNSHIP OF SCUGOG  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
ANIMAL CONTROL

Service	Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC DC Eligible Costs	DC Eligible Costs		
						Replacement & BTE Shares	10% Reduction		Available DC Reserves	2019- 2028	Post 2028
5.0 ANIMAL CONTROL											
	5.1 Recovery of Negative Reserve Fund	2019	\$ 9,617	\$ -	\$ 9,617	\$ -	\$ -	\$ 9,617	\$ -	\$ 9,617	\$ -
	5.2 New Animal Shelter (Scugog Share of Costs)	2020	\$ 825,000	\$ 323,771	\$ 501,229	\$ 215,719	\$ 28,551	\$ 256,959	\$ -	\$ 32,794	\$ 224,165
	5.3 Buy-out Uxbridge Share	2020	\$ 99,000		\$ 99,000		\$ 9,900	\$ 89,100			\$ 89,100
TOTAL ANIMAL CONTROL			\$ 933,617	\$ 323,771	\$ 609,846	\$ 215,719	\$ 38,451	\$ 355,676	\$ -	\$ 42,411	\$ 313,265

<b>Residential Development Charge Calculation</b>		
Residential Share of 2019-2028 Growth-Related Capital Program	100%	\$42,411
10 Year Growth in Population in New Units		2,815
Unadjusted Development Charge Per Capita (\$)		<b>\$15.06</b>
<b>Non-Residential Development Charge Calculation</b>		
Non-Residential Share of 2019-2028 Growth-Related Capital Program	0%	\$ -
10 Year Growth in Square Metres		39,360
Unadjusted Development Charge Per sq. m (\$)		<b>\$0.00</b>

2019 - 2028 Net Funding Envelope	\$42,411
Uncommitted Reserve Fund Balance Balance as at December 31, 2018	(\$9,617)

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TABLE 3

TOWNSHIP OF SCUGOG  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
ANIMAL CONTROL  
RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

ANIMAL CONTROL	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	TOTAL
OPENING CASH BALANCE	\$0.00	(\$7.21)	(\$36.94)	(\$31.95)	(\$25.67)	(\$20.27)	(\$16.40)	(\$12.21)	(\$7.69)	(\$3.43)	
2019 - 2028 RESIDENTIAL FUNDING REQUIREMENTS											
- Animal Control: Non Inflated	\$9.6	\$32.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$42.4
- Animal Control: Inflated	\$9.6	\$33.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$43.1
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	155	284	387	439	362	258	258	258	232	181	2,815
REVENUE											
- DC Receipts: Inflated	\$2.6	\$4.9	\$6.9	\$7.9	\$6.7	\$4.9	\$5.0	\$5.1	\$4.6	\$3.7	\$52.3
INTEREST											
- Interest on Opening Balance	\$0.0	(\$0.4)	(\$2.0)	(\$1.8)	(\$1.4)	(\$1.1)	(\$0.9)	(\$0.7)	(\$0.4)	(\$0.2)	(\$8.9)
- Interest on In-year Transactions	(\$0.2)	(\$0.8)	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	(\$0.2)
TOTAL REVENUE	\$2.4	\$3.7	\$5.0	\$6.3	\$5.4	\$3.9	\$4.2	\$4.5	\$4.3	\$3.6	\$43.2
CLOSING CASH BALANCE	(\$7.2)	(\$36.9)	(\$32.0)	(\$25.7)	(\$20.3)	(\$16.4)	(\$12.2)	(\$7.7)	(\$3.4)	\$0.1	

Adjusted Charge Per Capita	\$17.05
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<b>Allocation of Capital Program</b>	
Residential Sector	100.0%
Non-Residential Sector	0.0%
<b>Rates for 2019</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

## APPENDIX B.6

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### *GENERAL GOVERNMENT*

## APPENDIX B.6

### GENERAL GOVERNMENT

The DCA allows the cost of development-related studies and other general government functions to be included in the calculation of the development charges as long as they are permitted under the legislation. Consistent with s.5(1)7 of the DCA, the eligible development-related net capital cost for the provision of studies and permitted general government expenditures is reduced by ten per cent in calculating the development charges.

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

As shown on Table 1, the 2019-2028 development-related capital program for General Government totals \$850,000. The capital program provides for various planning studies, including two Zoning Reviews, a Comprehensive Waterfront Review Study, an Official Plan Review, a CIP Employment Lands Study, a Housing Study, and two Development Charges Studies.

The CIP Employment Lands Study is anticipated to receive \$25,000 in grants and subsidies. Recognizing that not all studies under this service are entirely a result of new growth in the Township, a benefit to existing share has been netted off the total costs. The benefit to existing shares amount to \$255,000, which will not be recovered through development charges. The legislated ten per cent reduction of \$57,000 is also discounted from the capital costs. In addition, the existing reserve fund balance of \$6,361 is allocated to a share of the capital program.

The remaining amount of \$506,639 is eligible for development charges funding in the ten-year planning period and has been included in the DC rate calculations. The ten-year development-related net capital cost is allocated 79 per cent to the residential sector and 21 per cent to the non-residential sector based on shares of ten-year growth in population and employment, respectively. The resulting unadjusted per capita residential charge is \$142.16 before cash flow adjustments. The non-residential unadjusted charge is \$2.70 per square metre.

**TABLE 2      CASH FLOW ANALYSIS**

After cash flow consideration, the residential charge increases slightly to \$142.30 per capita and the non-residential charge increases slightly to \$2.71 per square metre. The

following table summarizes the calculation of the General Government development charges.

<b>GENERAL GOVERNMENT</b>					
2019-2028		Unadjusted		Adjusted	
Growth-Related Capital Program		Development Charge		Development Charge	
Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$850,000	\$506,639	\$142.16	\$2.70	<b>\$142.30</b>	<b>\$2.71</b>

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TABLE 1

TOWNSHIP OF SCUGOG  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
GENERAL GOVERNMENT

Service	Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC DC Eligible Costs	DC Eligible Costs		
						Replacement & BTE Shares	10% Reduction		Available DC Reserves	2019- 2028	Post 2028
6.0 GENERAL GOVERNMENT											
6.1 Development-Related Studies											
6.1.1	Comprehensive Waterfront Review	2019	\$ 90,000	\$ -	\$ 90,000	\$ 45,000	\$ 4,500	\$ 40,500	\$ 6,361	\$ 34,139	\$ -
6.1.2	Official Plan Review	2022	\$ 220,000	\$ -	\$ 220,000	\$ 110,000	\$ 11,000	\$ 99,000	\$ -	\$ 99,000	\$ -
6.1.3	Housing Study	2023	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 5,000	\$ 45,000	\$ -	\$ 45,000	\$ -
6.1.4	5-Year Zoning Review	2024	\$ 100,000	\$ -	\$ 100,000	\$ 50,000	\$ 5,000	\$ 45,000	\$ -	\$ 45,000	\$ -
6.1.5	Development Charges Study	2023	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ 3,000	\$ 27,000	\$ -	\$ 27,000	\$ -
6.1.6	5-Year Zoning Review	2028	\$ 100,000	\$ -	\$ 100,000	\$ 50,000	\$ 5,000	\$ 45,000	\$ -	\$ 45,000	\$ -
6.1.7	Development Charges Study	2028	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ 3,000	\$ 27,000	\$ -	\$ 27,000	\$ -
6.1.8	CIP - Employment Lands	2028	\$ 30,000	\$ 25,000	\$ 5,000	\$ -	\$ 500	\$ 4,500	\$ -	\$ 4,500	\$ -
6.1.9	Various Studies	Various	\$ 200,000		\$ 200,000		\$ 20,000	\$ 180,000		\$ 180,000	
Subtotal Development-Related Studies			\$ 850,000	\$ 25,000	\$ 825,000	\$ 255,000	\$ 57,000	\$ 513,000	\$ 6,361	\$ 506,639	\$ -
TOTAL GENERAL GOVERNMENT			\$ 850,000	\$ 25,000	\$ 825,000	\$ 255,000	\$ 57,000	\$ 513,000	\$ 6,361	\$ 506,639	\$ -

<b>Residential Development Charge Calculation</b>		
Residential Share of 2019-2028 Growth-Related Capital Program	79%	\$400,245
10 Year Growth in Population in New Units		2,815
Unadjusted Development Charge Per Capita (\$)		<b>\$142.16</b>
<b>Non-Residential Development Charge Calculation</b>		
Non-Residential Share of 2019-2028 Growth-Related Capital Program	21%	\$ 106,394
10 Year Growth in Square Metres		39,360
Unadjusted Development Charge Per sq. m (\$)		<b>\$2.70</b>

Uncommitted Reserve Fund Balance	
Balance as at December 31, 2018	\$6,361

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TABLE 2

TOWNSHIP OF SCUGOG  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
GENERAL GOVERNMENT  
RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

GENERAL GOVERNMENT	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	TOTAL
OPENING CASH BALANCE	\$0.00	(\$19.62)	\$6.47	\$50.05	\$19.14	(\$2.04)	(\$16.90)	\$8.00	\$34.60	\$58.34	
2019 - 2028 RESIDENTIAL FUNDING REQUIREMENTS											
- General Government: Non Inflated	\$41.2	\$14.2	\$14.2	\$92.4	\$71.1	\$49.8	\$14.2	\$14.2	\$14.2	\$74.7	\$400.2
- General Government: Inflated	\$41.2	\$14.5	\$14.8	\$98.1	\$77.0	\$55.0	\$16.0	\$16.3	\$16.7	\$89.2	\$438.7
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	155	284	387	439	362	258	258	258	232	181	2,815
REVENUE											
- DC Receipts: Inflated	\$22.1	\$41.2	\$57.4	\$66.3	\$55.7	\$40.6	\$41.4	\$42.2	\$38.8	\$30.7	\$436.4
INTEREST											
- Interest on Opening Balance	\$0.0	(\$1.1)	\$0.2	\$1.8	\$0.7	(\$0.1)	(\$0.9)	\$0.3	\$1.2	\$2.0	\$4.1
- Interest on In-year Transactions	(\$0.5)	\$0.5	\$0.7	(\$0.9)	(\$0.6)	(\$0.4)	\$0.4	\$0.5	\$0.4	(\$1.6)	(\$1.5)
TOTAL REVENUE	\$21.6	\$40.6	\$58.4	\$67.2	\$55.8	\$40.1	\$40.9	\$42.9	\$40.4	\$31.1	\$439.0
CLOSING CASH BALANCE	(\$19.6)	\$6.5	\$50.0	\$19.1	(\$2.0)	(\$16.9)	\$8.0	\$34.6	\$58.3	\$0.3	

Adjusted Charge Per Capita \$142.30

<b>Allocation of Capital Program</b>	
Residential Sector	79.0%
Non-Residential Sector	21.0%
<b>Rates for 2019</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



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TABLE 2

TOWNSHIP OF SCUGOG  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
GENERAL GOVERNMENT  
NON-RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

GENERAL GOVERNMENT	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	TOTAL
OPENING CASH BALANCE	\$0.00	\$0.36	\$8.05	\$16.33	\$1.42	(\$7.23)	(\$10.40)	(\$3.00)	\$4.94	\$11.80	
2019 - 2028 RESIDENTIAL FUNDING REQUIREMENTS											
- General Government: Non Inflated	\$10.9	\$3.8	\$3.8	\$24.6	\$18.9	\$13.2	\$3.8	\$3.8	\$3.8	\$19.8	<b>\$106.4</b>
- General Government: Inflated	\$10.9	\$3.9	\$3.9	\$26.1	\$20.5	\$14.6	\$4.3	\$4.3	\$4.4	\$23.7	<b>\$116.6</b>
NON-RESIDENTIAL SPACE GROWTH											
- Growth in Sq. m	4,175	4,135	4,175	3,810	4,080	3,965	3,965	3,950	3,455	3,650	<b>39,360</b>
REVENUE											
- DC Receipts: Inflated	\$11.3	\$11.4	\$11.8	\$11.0	\$12.0	\$11.9	\$12.1	\$12.3	\$11.0	\$11.8	<b>\$116.6</b>
INTEREST											
- Interest on Opening Balance	\$0.0	\$0.0	\$0.3	\$0.6	\$0.0	(\$0.4)	(\$0.6)	(\$0.2)	\$0.2	\$0.4	<b>\$0.4</b>
- Interest on In-year Transactions	\$0.0	\$0.1	\$0.1	(\$0.4)	(\$0.2)	(\$0.1)	\$0.1	\$0.1	\$0.1	(\$0.3)	<b>(\$0.4)</b>
TOTAL REVENUE	\$11.3	\$11.5	\$12.2	\$11.2	\$11.8	\$11.4	\$11.7	\$12.3	\$11.3	\$11.9	<b>\$116.6</b>
CLOSING CASH BALANCE	\$0.4	\$8.0	\$16.3	\$1.4	(\$7.2)	(\$10.4)	(\$3.0)	\$4.9	\$11.8	(\$0.0)	

Adjusted Charge Per Sq.M	\$2.71
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<b>Allocation of Capital Program</b>	
Residential Sector	79.0%
Non-Residential Sector	21.0%
<b>Rates for 2019</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

## APPENDIX C

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### *TOWNSHIP ENGINEERING TECHNICAL APPENDIX*

## APPENDIX C

### TOWNSHIP ENGINEERING TECHNICAL APPENDIX

This appendix provides the detailed analysis undertaken to establish the development charge rates for the Township Engineering service category in Scugog. This service category includes transportation and storm water drainage infrastructure, consisting of road work, sidewalks and multi-use trails, storm water management, intersection improvements and other infrastructure and studies.

The capital planning and management of all infrastructure projects in the Township of Scugog is carried out by the Community Services Department. This appendix was informed by the work completed for the Township by Paradigm Transportation Solutions Limited.

The development-related Township Engineering service category infrastructure projects are required to service the demands of new development up to 2031. This forecast is discussed in more detail in Appendix A.

The following tables set out the 2019 to 2031 development-related capital forecast and the calculation of the development charges for the Township Engineering service category. The projects identified in the capital program are required to service the demands of new development between 2019 and 2031, subject to annual capital budget reviews. Consistent with s.5.(1)7. of the DCA, there is no legislated percentage reduction in the eligible development-related capital cost for the provision of transportation and storm water drainage infrastructure.

**TABLE 1        2009-2018 HISTORICAL SERVICE LEVELS**

Table 1 demonstrates that the Township's current transportation and storm water drainage infrastructure comprise of about 412 kilometers of roadway with a replacement value of approximately \$483.60 million, sidewalks with a replacement value of approximately \$11.76 million, and bridges, culverts and signals with a replacement value of approximately \$36.00 million in 2018. This produces a ten-year historical service level of \$16,660.55 per population and employment. The resulting maximum allowable funding envelope is \$56.53 million (\$16,660.55 x 3,393 net population and employment growth over the long-term planning horizon to 2031).

**TABLE 2      2019 – 2031 DEVELOPMENT-RELATED CAPITAL PROGRAM AND  
CALCULATION OF THE UNADJUSTED DEVELOPMENT CHARGES**

The total cost of the Township Engineering service category capital program is \$32.37 million and provides for the undertaking of projects throughout the Township. Individual project costs were estimated using representative benchmark unit prices derived from recent construction tenders received by the municipality.

The entire \$32.37 million development-related capital program is not to be fully recovered from future development charges. Grants or subsidies make up \$3.81 million for the Lake Scugog enhancement project and developer contributions to a stormwater management pond in Port Perry and Union Avenue road works. Approximately \$14.88million of the program has been identified as a non-growth or benefit to existing share. Existing available development charges reserve funds of \$1.18 million will be used to offset the cost of the program. Two projects, Whitfield Road (road work) and Old Simcoe Road and King Street (intersection improvement), are deemed to benefit development beyond 2031 and therefore their cost attributable to post period development of \$1.00 million has been netted off the DC shares in the 2019-2031 period.

The result is a development-related and DC recoverable share of the capital program of \$11.51 million. The development-related cost has been allocated 78 per cent (\$8.97 million) to new residential development and 22 per cent (\$2.53 million) to new non-residential development. The allocation of costs is based on shares of population (in new households) and employment growth over the planning period. The \$8.97 million residential share divided by the forecast increase in population in new units to 2031 (3,280) results in a per capita charge of \$2,735.61; and the non-residential share of \$2.53 million divided by the growth in square metres of floor space (50,050).

The non-residential share of the Township Engineering service category charge has been calculated separately for three types of development – industrial, commercial and institutional. The capital program costs were split according to each use's share of total place of work employment growth to 2031 (details in Appendix A).

The resulting unadjusted rates are:

- Industrial Charge:                      \$38.00 per square metre
- Commercial Charge:                    \$85.51 per square metre
- Institutional Charge:                    \$52.62 per square metre

The Township Engineering service category capital program does not contain detailed timing estimates; therefore a cash flow analysis was not undertaken.

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TABLE 1

TOWNSHIP OF SCUGOG  
INVENTORY OF CAPITAL ASSETS  
TOWNSHIP ENGINEERING

ROADS	# of Kilometres										UNIT COST (\$/km)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
All Roads	409	411	412	412	412	-	-	-	-	-	\$926,000
Hard Surface	-	-	-	-	-	220	220	220	220	220	\$1,500,000
Gravel Surface	-	-	-	-	-	192	192	192	192	192	\$800,000
<b>Total (km)</b>	<b>409</b>	<b>411</b>	<b>412</b>	<b>412</b>	<b>412</b>	<b>412</b>	<b>412</b>	<b>412</b>	<b>412</b>	<b>412</b>	
<b>Total (\$000)</b>	<b>\$378,734.0</b>	<b>\$380,586.0</b>	<b>\$381,697.2</b>	<b>\$381,697.2</b>	<b>\$381,697.2</b>	<b>\$483,600.0</b>	<b>\$483,600.0</b>	<b>\$483,600.0</b>	<b>\$483,600.0</b>	<b>\$483,600.0</b>	

SIDEWALKS	# of Kilometres										UNIT COST (\$/km)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
Sidewalks	54	55	55	55	56	56	56	56	56	56	\$210,000
<b>Total (km)</b>	<b>54</b>	<b>55</b>	<b>55</b>	<b>55</b>	<b>56</b>	<b>56</b>	<b>56</b>	<b>56</b>	<b>56</b>	<b>56</b>	
<b>Total (\$000)</b>	<b>\$11,371.2</b>	<b>\$11,460.0</b>	<b>\$11,551.6</b>	<b>\$11,619.6</b>	<b>\$11,689.2</b>	<b>\$11,760.0</b>	<b>\$11,760.0</b>	<b>\$11,760.0</b>	<b>\$11,760.0</b>	<b>\$11,760.0</b>	

BRIDGES, CULVERTS, AND SIGNALS	# of Units										UNIT COST (\$/unit)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
Bridges, Culverts and Signals	24	24	24	24	24	24	24	24	24	24	\$1,500,000
<b>Total (#)</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>24</b>	
<b>Total (\$000)</b>	<b>\$36,000.0</b>	<b>\$36,000.0</b>	<b>\$36,000.0</b>	<b>\$36,000.0</b>	<b>\$36,000.0</b>	<b>\$36,000.0</b>	<b>\$36,000.0</b>	<b>\$36,000.0</b>	<b>\$36,000.0</b>	<b>\$36,000.0</b>	

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APPENDIX C  
TABLE 1

TOWNSHIP OF SCUGOG  
CALCULATION OF SERVICE LEVELS  
TOWNSHIP ENGINEERING

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Historic Population	21,517	21,543	21,569	21,579	21,589	21,599	21,609	21,617	21,639	21,647
Historic Employment	<u>6,417</u>	<u>6,609</u>	<u>6,808</u>	<u>6,965</u>	<u>7,126</u>	<u>7,290</u>	<u>7,458</u>	<u>7,630</u>	<u>7,695</u>	<u>7,758</u>
Historic Population+Employment	27,934	28,152	28,377	28,544	28,715	28,889	29,067	29,247	29,334	29,405

INVENTORY SUMMARY (\$000)

Roads	\$378,734	\$380,586	\$381,697	\$381,697	\$381,697	\$483,600	\$483,600	\$483,600	\$483,600	\$483,600
Sidewalks	\$11,371	\$11,460	\$11,552	\$11,620	\$11,689	\$11,760	\$11,760	\$11,760	\$11,760	\$11,760
Bridges, Culverts, And Signals	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000
<b>Total (\$000)</b>	<b>\$426,105</b>	<b>\$428,046</b>	<b>\$429,249</b>	<b>\$429,317</b>	<b>\$429,386</b>	<b>\$531,360</b>	<b>\$531,360</b>	<b>\$531,360</b>	<b>\$531,360</b>	<b>\$531,360</b>

SERVICE LEVEL (\$/pop+empl)											Average Service Level
Roads	\$13,558	\$13,519	\$13,451	\$13,372	\$13,293	\$16,740	\$16,637	\$16,535	\$16,486	\$16,446	\$15,003.74
Sidewalks	\$407	\$407	\$407	\$407	\$407	\$407	\$405	\$402	\$401	\$400	\$405.00
Bridges, Culverts, And Signals	\$1,289	\$1,279	\$1,269	\$1,261	\$1,254	\$1,246	\$1,239	\$1,231	\$1,227	\$1,224	\$1,251.81
<b>Total (\$/pop+empl)</b>	<b>\$15,254</b>	<b>\$15,205</b>	<b>\$15,127</b>	<b>\$15,041</b>	<b>\$14,953</b>	<b>\$18,393</b>	<b>\$18,281</b>	<b>\$18,168</b>	<b>\$18,114</b>	<b>\$18,070</b>	<b>\$16,660.55</b>

TOWNSHIP OF SCUGOG  
CALCULATION OF MAXIMUM ALLOWABLE  
TOWNSHIP ENGINEERING

<b>Funding Envelope Calculation</b>	
10 Year Average Service Level (2009-2018)	\$16,660.55
Net Growth in Population + Employment to 2031	3,393
<b>Discounted Maximum Allowable Funding Envelope</b>	<b>\$56,527,939</b>

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APPENDIX C  
TABLE 2

TOWNSHIP OF SCUGOG  
TOWNSHIP ENGINEERING - DEVELOPMENT-RELATED CAPITAL PROGRAM

Service	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC DC Eligible Costs	DC Eligible Costs		
				Replacement & BTE Shares	0% Reduction		Available DC Reserves	2019-2031	Post 2031
<b>6.0 TOWNSHIP ENGINEERING</b>									
<b>6.1 Road Work</b>									
6.1.1 Cartwright West Quarter Line	\$ 3,214,200	\$ -	\$ 3,214,200	\$ 2,588,500	\$ -	\$ 625,700	\$ 625,700	\$ -	\$ -
6.1.2 Cartwright West Quarter Line	\$ 1,597,800	\$ -	\$ 1,597,800	\$ 1,276,200	\$ -	\$ 321,600	\$ 321,600	\$ -	\$ -
6.1.3 Castle Harbour Drive	\$ 1,219,400	\$ -	\$ 1,219,400	\$ 869,800	\$ -	\$ 349,600	\$ 230,098	\$ 119,502	\$ -
6.1.4 Major Street	\$ 423,300	\$ -	\$ 423,300	\$ 252,800	\$ -	\$ 170,500	\$ -	\$ 170,500	\$ -
6.1.5 Marsh Hill Road	\$ 1,536,900	\$ -	\$ 1,536,900	\$ 1,287,400	\$ -	\$ 249,500	\$ -	\$ 249,500	\$ -
6.1.6 Nestleton Road	\$ 1,245,000	\$ -	\$ 1,245,000	\$ 731,200	\$ -	\$ 513,800	\$ -	\$ 513,800	\$ -
6.1.7 Old Simcoe Road	\$ 1,881,500	\$ -	\$ 1,881,500	\$ 1,056,100	\$ -	\$ 825,400	\$ -	\$ 825,400	\$ -
6.1.8 Old Simcoe Road	\$ 491,000	\$ -	\$ 491,000	\$ 245,500	\$ -	\$ 245,500	\$ -	\$ 245,500	\$ -
6.1.9 Old Simcoe Road	\$ 195,900	\$ -	\$ 195,900	\$ 97,950	\$ -	\$ 97,950	\$ -	\$ 97,950	\$ -
6.1.10 Old Simcoe Road	\$ 768,500	\$ -	\$ 768,500	\$ 308,100	\$ -	\$ 460,400	\$ -	\$ 460,400	\$ -
6.1.11 Queen Street	\$ 389,600	\$ -	\$ 389,600	\$ 194,800	\$ -	\$ 194,800	\$ -	\$ 194,800	\$ -
6.1.12 Second Island Access	\$ 2,812,500	\$ -	\$ 2,812,500	\$ 281,250	\$ -	\$ 2,531,250	\$ -	\$ 2,531,250	\$ -
6.1.13 Second Island Access	\$ 937,500	\$ -	\$ 937,500	\$ 93,750	\$ -	\$ 843,750	\$ -	\$ 843,750	\$ -
6.1.14 Union Avenue	\$ 1,669,500	\$ 245,000	\$ 1,424,500	\$ 826,210	\$ -	\$ 598,290	\$ -	\$ 598,290	\$ -
6.1.15 Union Avenue	\$ 1,351,500	\$ -	\$ 1,351,500	\$ 758,600	\$ -	\$ 592,900	\$ -	\$ 592,900	\$ -
6.1.16 Water Street	\$ 522,500	\$ -	\$ 522,500	\$ 261,250	\$ -	\$ 261,250	\$ -	\$ 261,250	\$ -
6.1.17 Whitfield Road	\$ 1,798,500	\$ -	\$ 1,798,500	\$ 1,435,900	\$ -	\$ 362,600	\$ -	\$ -	\$ 362,600
<b>Subtotal Road Work</b>	\$ 22,055,100	\$ 245,000	\$ 21,810,100	\$ 12,565,310	\$ -	\$ 9,244,790	\$ 1,177,398	\$ 7,704,792	\$ 362,600
<b>6.2 Sidewalks and Multi-Use Trails</b>									
6.2.1 Highway 7A (north side)	\$ 298,400	\$ -	\$ 298,400	\$ 149,200	\$ -	\$ 149,200	\$ -	\$ 149,200	\$ -
6.2.2 Old Simcoe Road (corridor)	\$ 512,400	\$ -	\$ 512,400	\$ 256,200	\$ -	\$ 256,200	\$ -	\$ 256,200	\$ -
6.2.3 Reach Street (north side)	\$ 187,200	\$ -	\$ 187,200	\$ 93,600	\$ -	\$ 93,600	\$ -	\$ 93,600	\$ -
6.2.4 Various Locations	\$ 560,000	\$ -	\$ 560,000	\$ 280,000	\$ -	\$ 280,000	\$ -	\$ 280,000	\$ -
<b>Subtotal Sidewalks and Multi-Use Trails</b>	\$ 1,558,000	\$ -	\$ 1,558,000	\$ 779,000	\$ -	\$ 779,000	\$ -	\$ 779,000	\$ -



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TABLE 2

TOWNSHIP OF SCUGOG  
TOWNSHIP ENGINEERING - DEVELOPMENT-RELATED CAPITAL PROGRAM

Service	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC DC Eligible Costs	DC Eligible Costs		
				Replacement & BTE Shares	0% Reduction		Available DC Reserves	2019-2031	Post 2031
<b>6.0 TOWNSHIP ENGINEERING</b>									
<b>6.3 Storm Water Management</b>									
6.3.1 Lake Scugog Enhancement Project	\$ 4,500,000	\$ 3,500,000	\$ 1,000,000	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ -
6.3.2 Stormwater Management Pond in Port Perry Employment Area	\$ 1,870,000	\$ 65,000	\$ 1,805,000	\$ 451,250	\$ -	\$ 1,353,750	\$ -	\$ 1,353,750	\$ -
<b>Subtotal Storm Water Management</b>	\$ 6,370,000	\$ 3,565,000	\$ 2,805,000	\$ 951,250	\$ -	\$ 1,853,750	\$ -	\$ 1,853,750	\$ -
<b>6.4 Intersection Improvements</b>									
6.4.1 Old Simcoe Road and Chimney Hill Way/Bay Street	\$ 840,000	\$ -	\$ 840,000	\$ 210,000	\$ -	\$ 630,000	\$ -	\$ 630,000	\$ -
6.4.2 Old Simcoe Road and King Street	\$ 850,000	\$ -	\$ 850,000	\$ 212,500	\$ -	\$ 637,500	\$ -	\$ -	\$ 637,500
6.4.3 Old Simcoe Road and Queen Street	\$ 250,000	\$ -	\$ 250,000	\$ 62,500	\$ -	\$ 187,500	\$ -	\$ 187,500	\$ -
6.4.4 Additional Location	\$ 250,000	\$ -	\$ 250,000	\$ -62,500	\$ -	\$ 187,500	\$ -	\$ -187,500	\$ -
<b>Subtotal Intersection Improvements</b>	\$ 2,190,000	\$ -	\$ 2,190,000	\$ 547,500	\$ -	\$ 1,642,500	\$ -	\$ 1,005,000	\$ 637,500
<b>6.5 Other Infrastructure and Studies</b>									
6.5.1 Transportation Master Plan	\$ 125,000	\$ -	\$ 125,000	\$ -	\$ -	\$ 125,000	\$ -	\$ 125,000	\$ -
6.5.2 Stormwater Management Study	\$ 75,000	\$ -	\$ 75,000	\$ 37,500	\$ -	\$ 37,500	\$ -	\$ 37,500	\$ -
<b>Subtotal Other Infrastructure and Studies</b>	\$ 200,000	\$ -	\$ 200,000	\$ 37,500	\$ -	\$ 162,500	\$ -	\$ 162,500	\$ -
<b>TOTAL TOWNSHIP ENGINEERING</b>	<b>\$ 32,373,100</b>	<b>\$ 3,810,000</b>	<b>\$ 28,563,100</b>	<b>\$ 14,880,560</b>	<b>\$ -</b>	<b>\$ 13,682,540</b>	<b>\$ 1,177,398</b>	<b>\$ 11,505,042</b>	<b>\$ 1,000,100</b>

<b>Residential Development Charge Calculation</b>		
Residential Share	78%	\$8,973,933
Growth in Population in New Units (2019-2031)		3,280
Unadjusted Development Charge Per Capita (\$)		<b>\$2,735.61</b>
<b>Non-Residential Development Charge Calculation</b>		
<b>Industrial Charge</b>		
Industrial Share of the Non-Res. Charge	48%	\$1,224,510
Growth in Square Metres (2019-2031)		32,220
Unadjusted Development Charge Per sq. m (\$)		<b>\$38.00</b>
<b>Commercial Charge</b>		
Commercial Share of the Non-Res. Charge	38%	\$957,717
Growth in Square Metres (2019-2031)		11,200
Unadjusted Development Charge Per sq. m (\$)		<b>\$85.51</b>
<b>Institutional Charge</b>		
Institutional Share of the Non-Res. Charge	14%	\$348,883
Growth in Square Metres (2019-2031)		6,630
Unadjusted Development Charge Per sq. m (\$)		<b>\$52.62</b>

Uncommitted Reserve Fund Balance	
Balance as at December 31, 2018	\$1,177,398

## **APPENDIX D**

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### ***RESERVE FUNDS***

## APPENDIX D

### DEVELOPMENT CHARGES RESERVE FUNDS

The *DCA* requires that a reserve fund be established for each service for which development charges are collected. Table 1 presents the uncommitted reserve fund balances that are available to help fund the growth-related net capital costs identified in this study (unaudited balances at the time of study). The opening balances of the development charges reserve funds as at December 31, 2018, have been adjusted to account for current commitments to projects. All of the available reserve fund balances are therefore accounted for in this study

As shown on Table 1, the December 31, 2018 total reserve fund balance was approximately \$1.50 million.

The application of the available uncommitted balance in each of the reserve funds is discussed in the appendix section related to each service. 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.

**APPENDIX D  
TABLE 1**

**TOWNSHIP OF SCUGOG  
DEVELOPMENT CHARGES RESERVE FUND BALANCES**

<b>Service</b>	<b>Closing Balance December 31, 2018</b>
Library Services	(69,162.84)
Fire Services	172,872.89
Parks & Recreation	278,246.81
Public Works: Buildings & Fleet	(53,172.96)
General Government	6,360.56
Animal Control	(9,617.01)
Township Engineering	1,177,397.77
<b>Total</b>	<b>\$1,502,925</b>

## APPENDIX E

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### *LONG-TERM CAPITAL AND OPERATING IMPACTS*

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APPENDIX E  
TABLE 1

**TOWNSHIP OF SCUGOG  
ESTIMATED NET OPERATING COST OF THE PROPOSED  
GROWTH-RELATED CAPITAL PROGRAM  
(in constant 2019 dollars)**

	Net Cost (in 2019\$)	2019	2020	2021	Estimated Operating Costs (\$000)						
					2022	2023	2024	2025	2026	2027	2028
<b>Library Services</b>											
No Operating Implications		\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>Fire Services</b>											
Additional Vehicles and Equipment	\$0.15 per \$1.00 new vehic	\$0.0	\$52.5	\$52.5	\$52.5	\$260.3	\$260.3	\$262.5	\$262.5	\$262.5	\$262.5
<b>Parks &amp; Recreation</b>											
New Complex at Blackstock	\$50,000 per year	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$50.0	\$50.0	\$50.0	\$50.0
Park Development, Facilities, Fleet, Equipment	5% of additional	\$2.3	\$25.5	\$38.8	\$43.5	\$86.3	\$99.0	\$111.8	\$129.0	\$131.3	\$133.5
	infrastructure										
<b>Public Works: Buildings &amp; Fleet</b>											
Buildings, Land and Fleet	\$0.10 per \$1.00 of new										
	infrastructure	\$5.3	\$10.6	\$83.1	\$133.1	\$133.1	\$140.6	\$140.6	\$140.6	\$140.6	\$140.6
<b>ANIMAL CONTROL</b>											
New Animal Shelter (4,600 square feet)	\$25 per sq.ft.	\$0.0	\$57.5	\$57.5	\$57.5	\$57.5	\$57.5	\$57.5	\$57.5	\$57.5	\$57.5
<b>Township Engineering</b>											
New Roads Construction	\$300 per new	\$18.0	\$51.0	\$96.0	\$147.0	\$189.0	\$219.0	\$249.0	\$279.0	\$306.0	\$327.0
	household										
<b>TOTAL ESTIMATED GROWTH-RELATED OPERATING COSTS (\$000)</b>		<b>\$25.6</b>	<b>\$197.1</b>	<b>\$327.9</b>	<b>\$433.6</b>	<b>\$726.1</b>	<b>\$776.4</b>	<b>\$871.4</b>	<b>\$918.6</b>	<b>\$947.9</b>	<b>\$971.1</b>

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TABLE 2

TOWNSHIP OF SCUGOG  
SUMMARY OF TAX SUPPORTED FUNDING REQUIREMENTS

Net Capital Cost of Growth Related Projects	2019 (\$000)	2020 (\$000)	2021 (\$000)	2022 (\$000)	2023 (\$000)	2024 (\$000)	2025 (\$000)	2026 (\$000)	2027 (\$000)	2028 (\$000)	TOTAL (\$000)
<b>LIBRARY SERVICES</b>											
Total Net Cost (1)	81.2	32.0	29.0	27.0	12.0	12.0	87.0	12.0	12.0	828.0	1,132.2
Net Cost From Development Charges (2)	80.0	28.8	26.1	24.3	10.8	10.8	78.3	10.8	10.8	10.8	291.5
Net Cost From Non-DC Sources	1.2	3.2	2.9	2.7	1.2	1.2	8.7	1.2	1.2	817.2	840.7
- Discount Portion (3)	1.2	3.2	2.9	2.7	1.2	1.2	8.7	1.2	1.2	82.8	106.3
- Prior Growth (4)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- Replacement	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- For Post 2028 Growth (5)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	734.4	734.4
<b>FIRE SERVICES</b>											
Total Net Cost (1)	0.0	350.0	0.0	0.0	1,385.0	0.0	15.0	0.0	0.0	7,750.0	9,500.0
Net Cost From Development Charges (2)	0.0	37.1	0.0	0.0	969.4	0.0	15.0	0.0	0.0	0.0	1,021.6
Net Cost From Non-DC Sources	0.0	312.9	0.0	0.0	415.6	0.0	0.0	0.0	0.0	7,750.0	8,478.4
- Discount Portion (3)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- Prior Growth (4)	0.0	172.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	172.9
- Replacement	0.0	140.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3,689.0	3,829.0
- For Post 2028 Growth (5)	0.0	0.0	0.0	0.0	415.6	0.0	0.0	0.0	0.0	4,061.0	4,476.6
<b>PARKS &amp; RECREATION</b>											
Total Net Cost (1)	195.0	465.0	265.0	95.0	1,055.0	7,821.7	255.0	345.0	145.0	11,978.3	22,620.0
Net Cost From Development Charges (2)	32.4	330.0	230.4	77.4	671.4	3,759.8	221.4	302.4	77.4	32.4	5,735.0
Net Cost From Non-DC Sources	162.6	135.0	34.6	17.6	383.6	4,061.9	33.6	42.6	67.6	11,945.9	16,885.0
- Discount Portion (3)	17.5	46.5	26.5	9.5	75.5	680.2	25.5	34.5	9.5	1,171.8	2,097.0
- Prior Growth (4)	124.9	88.5	8.1	8.1	8.1	8.1	8.1	8.1	8.1	8.1	278.2
- Replacement	20.2	0.0	0.0	0.0	300.0	1,019.6	0.0	0.0	50.0	260.5	1,650.4
- For Post 2028 Growth (5)	0.0	0.0	0.0	0.0	0.0	2,353.9	0.0	0.0	0.0	10,505.5	12,859.4
<b>PUBLIC WORKS: BUILDINGS &amp; FLEET</b>											
Total Net Cost (1)	53.2	85.0	725.0	500.0	0.0	75.0	0.0	0.0	0.0	0.0	1,438.2
Net Cost From Development Charges (2)	53.2	85.0	725.0	129.6	0.0	75.0	0.0	0.0	0.0	0.0	1,067.7
Net Cost From Non-DC Sources	0.0	0.0	0.0	370.4	0.0	0.0	0.0	0.0	0.0	0.0	370.4
- Discount Portion (3)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- Prior Growth (4)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- Replacement	0.0	0.0	0.0	250.0	0.0	0.0	0.0	0.0	0.0	0.0	250.0
- For Post 2028 Growth (5)	0.0	0.0	0.0	120.4	0.0	0.0	0.0	0.0	0.0	0.0	120.4
<b>ANIMAL CONTROL</b>											
Total Net Cost (1)	9.6	600.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	609.8
Net Cost From Development Charges (2)	9.6	32.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	42.4
Net Cost From Non-DC Sources	0.0	567.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	567.4
- Discount Portion (3)	0.0	38.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	38.5
- Prior Growth (4)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- Replacement	0.0	215.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	215.7
- For Post 2028 Growth (5)	0.0	313.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	313.3
<b>GENERAL GOVERNMENT</b>											
Total Net Cost (1)	110.0	20.0	20.0	240.0	100.0	120.0	20.0	20.0	20.0	155.0	825.0
Net Cost From Development Charges (2)	52.1	18.0	18.0	117.0	90.0	63.0	18.0	18.0	18.0	94.5	506.6
Net Cost From Non-DC Sources	57.9	2.0	2.0	123.0	10.0	57.0	2.0	2.0	2.0	60.5	318.4
- Discount Portion (3)	6.5	2.0	2.0	13.0	10.0	7.0	2.0	2.0	2.0	10.5	57.0
- Prior Growth (4)	6.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6.4
- Replacement	45.0	0.0	0.0	110.0	0.0	50.0	0.0	0.0	0.0	50.0	255.0
- For Post 2028 Growth (5)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Notes: (1) For total growth-related capital forecast see Appendix B.

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

(3) Mandatory 10% reduction for applicable services

(4) Portion of growth-related capital forecast identified as prior growth (to be funded from present Development Charge reserve fund balances).

(5) Post 2028 growth related net capital costs may be eligible for development charges in future DC by-laws, but interim financing of this share may be required

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TABLE 2

TOWNSHIP OF SCUGOG  
SUMMARY OF TAX SUPPORTED FUNDING REQUIREMENTS

Net Capital Cost of Growth Related Projects	2019 (\$000)	2020 (\$000)	2021 (\$000)	2022 (\$000)	2023 (\$000)	2024 (\$000)	2025 (\$000)	2026 (\$000)	2027 (\$000)	2028 (\$000)	TOTAL (\$000)
<b>TOTAL GENERAL SERVICES</b>											
Total Net Cost (1)	449.0	1,552.2	1,039.0	862.0	2,552.0	8,028.7	377.0	377.0	177.0	20,711.3	36,125.2
Net Cost From Development Charges (2)	227.3	531.7	999.5	348.3	1,741.6	3,908.6	332.7	331.2	106.2	137.7	8,664.8
Net Cost From Non-DC Sources	221.7	1,020.5	39.5	513.7	810.4	4,120.1	44.3	45.8	70.8	20,573.6	27,460.4
- Discount Portion (3)	25.2	90.2	31.4	25.2	86.7	688.4	36.2	37.7	12.7	1,265.1	2,298.7
- Prior Growth (4)	131.3	261.4	8.1	8.1	8.1	8.1	8.1	8.1	8.1	8.1	457.5
- Replacement	65.2	355.7	0.0	360.0	300.0	1,069.6	0.0	0.0	50.0	3,999.5	6,200.1
- For Post 2028 Growth (5)	0.0	313.3	0.0	120.4	415.6	2,353.9	0.0	0.0	0.0	15,300.9	18,504.1
<b>ROADS AND RELATED</b>											
	<b>To 2031</b>										
Total Net Cost (1)	28,563.1										
Net Cost From Development Charges (2)	11,505.0										
Net Cost From Non-DC Sources	17,058.1										
- Discount Portion (3)	0.0										
- Prior Growth (4)	1,177.4										
- Replacement	14,880.6										
- For Post 2031 Growth (5)	1,000.1										

Notes: (1) For total growth-related capital forecast see Appendix B and C.

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

(3) Mandatory 10% reduction for applicable services

(4) Portion of growth-related capital forecast identified as prior growth (to be funded from present Development Charge reserve fund balances).

(5) Post 2028 growth 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 F

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### *ASSET MANAGEMENT PLAN*

## APPENDIX E

### ASSET MANAGEMENT PLAN

The *Development Charges Act* now requires that municipalities complete an Asset Management Plan before passing 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 for eligible DC services considered as part of the study are outlined in Table 1. These assumptions are sourced from the Township's Asset Management Plans for Roads, Bridges and Culverts (2013) and Corporate Asset Management Plan (2016). Although all capital assets considered in the study have been identified, not all assets necessitate future replacement or ongoing maintenance activities. For instance, some projects do not relate to the emplacement of a tangible capital asset; 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 have been excluded from the asset management provision calculations.

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

<b>Table 1</b> <b>Summary of Municipal Assets Considered</b> <b>Township-wide Services</b>	
<b>Service and Amenities</b>	<b>Estimated Useful Life</b>
<b>Library Services</b> <ul style="list-style-type: none"> <li>• Materials and equipment</li> <li>• Buildings</li> </ul>	<ul style="list-style-type: none"> <li>• 10-15 years</li> <li>• 40 years</li> </ul>
<b>Fire Services</b> <ul style="list-style-type: none"> <li>• Buildings</li> <li>• Vehicles</li> <li>• Equipment</li> </ul>	<ul style="list-style-type: none"> <li>• 40 years</li> <li>• 20 years</li> <li>• 15 years</li> </ul>
<b>Parks &amp; Recreation</b> <ul style="list-style-type: none"> <li>• Buildings</li> <li>• Parks</li> <li>• Playground equipment</li> <li>• Trails</li> </ul>	<ul style="list-style-type: none"> <li>• 40 years</li> <li>• 20 years</li> <li>• 15 years</li> <li>• 20 years</li> </ul>
<b>Public Works: Buildings &amp; Fleet</b> <ul style="list-style-type: none"> <li>• Facilities</li> <li>• Fleet and equipment</li> </ul>	<ul style="list-style-type: none"> <li>• 40 years</li> <li>• 10-15 years</li> </ul>
<b>Animal Control</b> <ul style="list-style-type: none"> <li>• Buildings</li> </ul>	<ul style="list-style-type: none"> <li>• 40 years</li> </ul>
<b>General Government</b> <ul style="list-style-type: none"> <li>• Studies</li> </ul>	<ul style="list-style-type: none"> <li>• Studies do not have a useful life assumption</li> </ul>
<b>Township Engineering</b> <ul style="list-style-type: none"> <li>• Road infrastructure</li> <li>• Sidewalks</li> <li>• Stormwater infrastructure</li> <li>• Intersection improvements</li> </ul>	<ul style="list-style-type: none"> <li>• 50 years</li> <li>• 40 years</li> <li>• 75 years</li> <li>• 50 years</li> </ul>

No annual provisions have been identified for General Government as the plan updates and studies included in the General Government development charge category are not infrastructure and therefore have no long-term financial requirements.

### **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 are therefore not eligible for funding through development charge revenues or other developer contributions.

Based on the information obtained from Township staff and the existing Asset Management Plans regarding useful life assumptions and the capital cost of acquiring and/or emplacing each asset, a provision for infrastructure replacement has been calculated for all services. 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 per cent) and interest (3.5 per cent).

Consistent with the requirements of the *Development Charges Act*, assets that are proposed to be funded under the development charges by-law have been included in the analysis. As a result, the total calculated annual provision for development charge related infrastructure has been netted down to consider the replacement of existing infrastructure or benefit-to-existing development. However, for reference, the annual replacement provisions associated with the non-development charge funded costs, including costs related to the ten per cent statutory discount, benefit-to-existing and post-period benefit have also been calculated.

Table 2 provides the calculated annual asset management contribution by 2029 as it relates to the non-DC funded and the DC recoverable portions for all services. The year 2029 has been included to calculate the annual contribution for the 2019-2028 period as the expenditures in 2028 will not trigger asset management contributions until 2028. As shown in Table 2, by 2029, the Township will need to fund an additional \$614,000 per year in order to properly fund the full life-cycle costs of the new assets related to the services under the development charges by-law.

**TABLE 2**  
**CALCULATED ANNUAL PROVISION BY 2029**

Service	2019 - 2028 Capital Program		Calculated AMP Annual Provision by 2029	
	DC Recoverable	Non-DC Funded	DC Related	Non-DC Related
Library Services	\$ 316,000	\$ 2,400,000	\$ 16,000	\$ -
Fire Services	\$ 1,194,000	\$ 8,306,000	\$ 65,000	\$ 30,000
Parks & Recreation	\$ 6,681,000	\$ 54,939,000	\$ 252,000	\$ 545,000
Public Works: Buildings & Fleet	\$ 1,068,000	\$ 370,000	\$ 41,000	\$ -
Animal Control	\$ 46,000	\$ 888,000	\$ 1,000	\$ 20,000
General Government	\$ 570,000	\$ 280,000	\$ -	\$ -
Township Engineering	\$ 12,682,000	\$ 19,691,000	\$ 239,000	\$ 360,000
<b>Total</b>			\$ 614,000	\$ 955,000

## **Financial Sustainability of the Program**

### ***Future Revenue Growth***

The calculated annual funding provision should be considered within the context of the Township's projected growth. Over the next ten years, the Township is projected to increase by approximately 2,186 people. In addition, the Township will also add about 580 new employees that will result in approximately 39,400 square metres of additional non-residential building space.

This growth will have the effect of increasing the overall assessment base. This leads to additional user fee and charge 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 the Township's reserves for future replacement of these assets.

In addition to the increased assessment arising from new development, the Township of Scugog currently employs a 1.29 per cent dedicated levy for roads, 0.81 per cent levy for vehicles and equipment and 0.31 per cent for buildings and facilities. The dedicated levies can also be used to help fund the future lifecycle needs of the assets.

### ***Asset Management Plan***

In order to maintain, protect and manage the Township's infrastructure and assets, staff monitor current levels of service and life cycle trends. These assessments are used to schedule appropriate activities, such as road reconstruction, bridge replacement, and equipment and vehicle replacement. Ongoing maintenance and repairs to community facilities will ensure that they continue to meet the needs of a growing population into the future.

Overall, the Township will continue to invest, renew, and manage infrastructure and assets through its Asset Management Plans. These two plans are crucial for forecasting capital budgetary needs both in the short and long terms. The AMP process helps to improve financial sustainability to maximize benefits, reduce risk and provide satisfactory levels of service to the community in an environmentally and financially responsible manner.

***The Program is Deemed Financially Sustainable***

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. The Township's annual operating budget review will allow staff to continue to monitor and implement mitigating measures should the program become less sustainable.

## **APPENDIX G**

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### ***LOCAL SERVICE DEFINITIONS***

## APPENDIX G

### LOCAL SERVICE DEFINITIONS

The following provides the definition of "local service", under the *Development Charges Act*, for a number of services provided by the Township of Scugog. The purpose in establishing these definitions is to determine the eligible capital costs for inclusion in the development charge calculation for the Township. 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 land owner or developer. The issue of "local services" is being specifically considered for the services of:

- Roads
- Stormwater Services
- Parkland Development
- Street Tree Planting

#### **1. Roads**

Local Roads:

- 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 included in the development charges calculation.

Road Oversizing:

- If a local road is oversized to accommodate additional traffic needs external to the subject lands, the oversized share of the roads is to be included in the development charge calculation.
- Note, oversizing of roads usually relates to collector roads, however it is possible that a share of an arterial road may be local and would be funded as a direct developer responsibility. It is noted that development-related arterial roads requirements are generally fully funded from development charges.

#### **2. Stormwater Management (SWM) Facilities**

The costs of stormwater management facilities internal to subdivision and related to a plan of subdivision are considered to be a local service under the DCA and the associated costs are not included in the development charges calculation. Local SWM facilities would typically include:



- Stormwater management facilities servicing local drainage areas;
- Storm sewer oversizing associated with local drainage areas; and
- Storm sewer works on existing roads.

### **3. Parkland Development**

For the purpose of parkland development, local service includes the requirement for the owner to undertake preparation of the park plan, retaining necessary consultants to prepare design and grading plans for the park, prior to development. In addition, the owner is required to provide stripping and stockpiling, leveling, topsoiling, seeding and stormwater servicing (consistent with the plan), and provide services to the lot line. These requirements are part of the conditions of s.51 and 53 of the *Planning Act*. The municipality also requires the owner to dedicate parkland or provide cash-in-lieu, consistent with the *Planning Act* provisions. All of these costs are deemed a direct responsibility of the developer and have not been included in the development charge calculation.

With respect to other parkland development costs, the municipal policy is to include all other components of parkland development in the DC calculation, including parking, park furniture, signage, landscaping and walkways/trails, in addition to the necessary fields, diamonds, playground equipment, lighting, irrigation and field houses.

### **4. Street Tree Planting**

Street tree planting is considered a local area service and a direct responsibility of the developer.

## **APPENDIX H**

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***DRAFT 2019 DEVELOPMENT CHARGES BY-LAW  
(AVAILABLE UNDER SEPARATE COVER)***