

DEVELOPMENT CHARGES BACKGROUND STUDY

County of Simcoe



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EXECUTIVE SUMMARY

The following summarizes the findings of the County of Simcoe's 2016 Development Charges (DC) Background Study.

A. COUNTY OF SIMCOE DEVELOPMENT CHARGES REGIME

- The County of Simcoe currently levies a single County-wide development charge for the recovery of growth-related capital costs.
- The County's current DCs recover for the provision of library service, paramedic services, long term care, social housing, public works, general government, and roads and related infrastructure. These charges are levied on a uniform basis against all development in Simcoe.

B. STUDY CONSISTENT WITH DEVELOPMENT CHARGES LEGISLATION

- On December 3rd, 2015 the Province of Ontario passed Bill 73, *Smart Growth for Our Communities Act, 2015*, which amended the *Development Charges Act, 1997 (DCA)*, its associated *Ontario Regulation 82/98 (O. Reg. 82/98)*, as well as the *Planning Act*.
- This study calculates development charges for the County of Simcoe in compliance with the recently amended provisions of the legislation.
- On June 28, 2011, the Council of the County of Simcoe passed DC By-law 6038 to impose county-wide development charges. The By-law came into effect on September 1, 2011 and will expire on September 1, 2016.
- The County needs to continue levying DCs to fund capital projects throughout Simcoe so that new development pays for its capital requirements to the extent allowed by the *DCA* and so that new services required by development are provided in a fiscally responsible manner.
- The *DCA* and O. Reg. 82/98 require that a development charges background study be prepared in which development charges are determined with reference to:

- a forecast of the amount, type and location of residential and non-residential development anticipated in the County;
 - a review of future capital projects, including an analysis of gross expenditures, funding sources and net expenditures incurred or to be incurred by the County to provide for the expected development, including the determination of the development and non-development-related components of the capital projects;
 - an examination of the long-term capital and operating costs for the capital infrastructure required for each service to which the development charges by-laws relate; and
 - An asset management plan to deal with all assets whose capital costs are proposed to be funded under the DC By-law, demonstrating that all assets included in the capital program are financially sustainable over their full life cycle.
- This report identifies the growth-related net capital costs attributable to development that is forecast to occur in the County of Simcoe. These costs are apportioned to residential and non-residential development in a manner that reflects the increase in the need for each service.

C. ALL SERVICES WITH DEVELOPMENT-RELATED COSTS INCLUDED IN THE ANALYSIS

The following County services have been included in the development charge analysis:

- Library Services;
- Paramedic Services;
- Long Term Care & Senior Services;
- Social Housing;
- Public Works;
- General Government;
- Solid Waste Management; and
- Roads and Related.

Solid Waste Management is a new service being proposed for inclusion in the County's DC regime. Following amendments passed through Bill 73, certain waste management functions that were previously ineligible for funding through DCs may now be

included in the analysis. It is proposed that the calculated Solid Waste Management DC rate be included in the 2016 By-law.

D. APPROACH USED TO CALCULATE DEVELOPMENT CHARGES

- Development charge rates have been established under the parameters and limitations of the *DCA*. This study provides the rationale and basis for the calculated rates.
- A county-wide average cost approach is used to calculate development charges for all eligible service. This approach results in uniform charges levied throughout the County.
- As required by the legislation, consideration was given to adjusting the DC rate structure and calculating the charges on an area-specific basis. Following consultation with County staff, it was determined that a county-wide approach continues to be most appropriate for the nature of the works and services provided in Simcoe. For this reason, a county-wide charge has been calculated.
- The calculated charges are the maximum charges the County may adopt. Lower charges may be approved; however, this will require a reduction in the capital plan and reduced service levels, or financing from other sources, likely property taxes and utility rates.

E. DEVELOPMENT FORECAST

- A forecast of the amount, type and location of residential and non-residential development anticipated in the County of Simcoe to 2031 is included in this report.
- A ten-year forecast, from 2016 to 2025 was used in the development charges calculation for general services. A longer term forecast period, from 2016 to 2031 was used for roads and related infrastructure.
- The County is forecast to add approximately 34,705 total dwelling units (including non-permanent units) in the ten-year planning period from 2016 to 2025. The longer term planning period to 2031 will see an addition of 60,400 total dwelling units.

- The development forecast for the ten-year planning period from 2016 to 2025 estimates that the County's population will grow by approximately 81,495 people and by about 148,330 to 2031. These figures include both Census population growth, as well as population growth in non-permanent units.
- Population growth in all new dwelling units is expected to add 94,235 over the 2016-2025 planning period and 163,390 to 2031.
- Employment in Simcoe County is forecast to grow by approximately 20,120 employees over the next ten-years, and 33,600 to 2031.
- This employment growth is projected to generate about 1.44 million square metres of new, non-residential building space between 2016 and 2025 and 2.39 million square metres to 2031.
- The following is a summary of the projected development in the County:

Residential Growth Forecast	2015 Estimate	General Services Planning Period 2016 - 2025		Roads & Related Services Planning Period 2016 - 2031	
		Growth	Total at 2025	Growth	Total at 2031
Total Dwellings (incl. Seasonal)	139,734	34,705	174,439	60,398	200,132
<i>Occupied</i>	114,064	30,453	144,517	53,263	167,327
<i>Non-Permanent</i>	25,670	4,252	29,922	7,135	32,805
Total Population	373,650	81,494	455,144	148,332	521,982
<i>Census Population</i>	296,640	68,738	365,378	126,926	423,566
<i>Population in Non-Permanent Units¹</i>	77,010	12,756	89,766	21,405	98,415
Population Growth In New Dwelling Units		94,236		163,392	

Note: Population in non-permanent units derived using a factor of 3.00 Persons Per Unit

Non-Residential Growth Forecast	2015 Estimate	General Services Planning Period 2016 - 2025		Roads & Related Services Planning Period 2016 - 2031	
		Growth	Total at 2025	Growth	Total at 2031
Total Employment	104,360	20,119	124,479	33,602	137,962
<i>Population-Related</i>	49,597	8,659	58,256	14,694	64,291
<i>Employment Land</i>	45,672	10,063	55,735	16,560	62,232
<i>Rural</i>	9,091	1,397	10,488	2,347	11,438
Non-Residential Building Space (sq.m.)		1,439,250		2,390,729	

F. FUNDING ENVELOPE BASED ON “NET” GROWTH

- In accordance with the *DCA*, development charges have been calculated at a level no higher than the average service level provided in the County over the ten-year period immediately preceding the preparation of the background study, on a service by service basis.
- The maximum permissible funding envelopes in this study are based on “net” population and employment growth.

G. THE COUNTY HAS AN EXTENSIVE DEVELOPMENT-RELATED CAPITAL FORECAST FOR THE PROVISION OF ELIGIBLE SERVICES

General Services

- County staff, in collaboration with Hemson Consulting, have compiled a growth-related capital forecast setting out projects that are required to service anticipated development in the County between 2016 and 2025.
- The gross cost of the County's development-related capital forecast for general services amounts to \$260.68 million and provides for a wide range of infrastructure expansions. Of the \$260.68 million, approximately \$97.39 million has been identified as eligible for recovery through development charges over the 2016-2025 planning period.
- The *DCA* requires that development-related net capital costs for general services be reduced by ten per cent when calculating the applicable development charges. The ten per cent share of development-related net capital costs not included in the DC calculations must be funded from non-development charge sources. In total, about \$9.83 million is identified as the required ten per cent reduction.
- The largest non-DC eligible share of the capital program, \$79.76 million (31 per cent), will require funding from non-development charge sources and reflects the share of capital projects that replace existing infrastructure and benefit existing development.
- A share of the capital forecast is for portions of projects that relate to development in the post-2025 period and may be considered for recovery in future development charges studies, subject to service level considerations. In total, about \$18.78 million is considered to be a post-2025 benefit.
- Available DC reserve funds in the amount of \$72,900 have been identified in the capital forecast to fund development-related infrastructure projects.
- The following is a summary of the general services development-related capital program:

General Services (2016-2025)		
Service	Gross Cost (\$000)	DC Eligible Cost (\$000)
Library Services	\$273.8	\$0.0
Paramedic Services	\$47,150.7	\$6,266.3
Long Term Care & Senior Services	\$40,264.0	\$26,992.9
Social Housing	\$128,972.7	\$51,872.8
Public Works	\$2,958.1	\$2,958.1
General Government	\$3,066.0	\$1,884.6
Waste Management	\$37,990.0	\$7,415.6
Total General Services	\$260,675.3	\$97,390.3

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

Roads and Related Services

- In the County of Simcoe, the roads and related development-related capital program recovers costs over a longer-term planning period from 2016 to 2031, and totals \$1.05 billion.
- Of the \$1.05 billion in the roads capital program, almost \$407.05 million is to be recovered from development charges over the planning period.
- Non-DC funding for replacement portions of the capital forecast and for portions of the capital projects that benefit existing development total \$128.82 million. These shares will require funding from other sources.
- A share of \$518.44 million of the capital program is deemed to provide benefit to development in the County of Simcoe beyond 2031. This amount will be eligible under future development charges.
- Details of the roads and related capital program and development charges calculations can be found in Appendix C.

H. CALCULATED DEVELOPMENT CHARGES

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

Calculated Residential Development Charges

Service	Residential Charge By Unit Type		
	Singles & Semis	Rows & Other Multiples	Apartments
Library Services	\$0	\$0	\$0
Paramedic Services	\$177	\$147	\$100
Long Term Care & Seniors Services	\$827	\$685	\$467
Social Housing	\$1,643	\$1,362	\$927
Public Works	\$80	\$67	\$45
General Government	\$49	\$40	\$27
Solid Waste Management	\$204	\$169	\$115
Roads And Related	\$6,366	\$5,278	\$3,594
TOTAL CHARGE PER UNIT	\$9,346	\$7,748	\$5,275

Calculated Non-Residential Development Charges

Service	Non-Residential Charge per Square Metre
Library Services	\$0.00
Paramedic Services	\$0.89
Long Term Care & Seniors Services	\$0.00
Social Housing	\$0.00
Public Works	\$0.40
General Government	\$0.24
Solid Waste Management	\$1.02
Roads And Related	\$30.90
TOTAL CHARGE PER SQUARE METRE	\$33.45

I. NEWLY CALCULATED DC RATES COMPARED WITH CURRENT RATES

- The fully calculated residential charge for a single or semi-detached unit in Simcoe County is \$9,346, which represents an increase of 46 per cent, or \$2,949 over the County's current charge of \$6,397.
- The calculated non-residential development charge of \$33.45 represents an increase of \$1.60 per square metre, or 5 per cent over the County's current development charge of \$31.85 per square metre.

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

- Non-development charge funding of \$89.59 million will be required to support the development-related capital program.
- Based on a high-level operating cost impact analysis, it is estimated that net operating costs will increase by about \$14.03 million by the year 2025 as the facilities and infrastructure included in the capital forecast are operated and maintained.

K. 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 2025, the County will need to fund an additional \$7.83 million per annum in order to properly fund the full life-cycle costs of the new assets supported under this Development Charges By-Law.

I INTRODUCTION

The *Development Charges Act, 1997 (DCA)* and its associated *Ontario Regulation 82/98 (O. Reg. 82/98)* allow municipalities in Ontario to recover growth-related capital costs from new development. The County of Simcoe Development Charges Background Study is presented as part of a process to lead to the approval of a new development charge by-law in compliance with this legislation.

The anticipated residential and non-residential development in the County of Simcoe between 2016 and 2031 will increase demand on all County services. The County wishes to continue implementing DCs to fund development-related capital projects so that development continues to be serviced in a fiscally responsible manner.

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

- A forecast of the amount, type and location of development anticipated in the County;
- The average level of service provided by the County 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 County or its local boards to provide for the expected development, including the determination of the development and non-development-related components of the capital projects;
- An examination of the long-term capital and operating costs for the capital infrastructure required for each service to which the development charges by-laws would relate; and
- An asset management plan to deal with all assets whose capital costs are proposed to be funded under the DC By-law, demonstrating that all assets included in the capital program are financially sustainable over their full life cycle.

The study presents the results of the review to determine the net capital costs attributable to new development that is forecast to occur in the County of Simcoe between 2016 and 2031. These development-related net capital costs are apportioned to residential and non-residential development in a manner that reflects the increase in the need for each service.

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

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

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

Section III presents a summary of the forecast of residential and non-residential development expected to occur within the County over two planning periods: from 2016 to 2025 and a longer-term planning period from 2016 to 2031.

Section IV summarizes the historic ten-year average capital service levels that have been attained in the County of Simcoe and form the basis for the development charge calculations.

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

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

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

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

Section IX highlights the findings of an asset management plan undertaken for all development-related components of capital projects included in the capital programs.

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

II A COUNTY-WIDE METHODOLOGY ALIGNS DEVELOPMENT-RELATED COSTS AND BENEFITS

Several key steps are required when calculating any development charge. However, specific circumstances arise in each municipality that must be reflected in the calculation. Therefore, the study has been tailored specifically for the County of Simcoe. The approach to the proposed development charges is focused on providing a reasonable alignment of development-related costs with the development that necessitates them. The study uses a county-wide approach for the general and roads and related services, which is consistent with past practice, and is deemed the best approach to align development-related costs and benefits.

A. COUNTY-WIDE DEVELOPMENT CHARGES ARE CALCULATED

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

For all of the development charge eligible services that the County provides, the full range of capital facilities, land, equipment and infrastructure is available throughout the County. A widely accepted method for recovering the development-related capital costs for such services is to apportion them over all new development anticipated in Simcoe.

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

- Library Services;
- Paramedic Services;
- Long Term Care & Senior Services;
- Social Housing;
- Public Works;
- Solid Waste Management;

- General Government; and
- Roads and Related.

These services form a reasonable basis upon which to plan and administer the development charges. It is noted that the analysis of each of these services examines the individual capital facilities and equipment currently in place. The resulting development charge for these services is to be imposed against all development anywhere in the County. Solid Waste Management is a new serviced proposed to be introduced in the 2016 DC By-law as elements of Waste Management, such as collection, diversion, recycling and organics processing are now eligible under the *DCA*.

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, 2016 to 2025, for general services and to 2031 for roads and related services. The forecast of the future residential and non-residential development used in this study is consistent with Schedule 7 of the *Proposed Amendment 1* (OPA 1) to the *Growth Plan for the Greater Golden Horseshoe*.

For the residential portion of the forecast, both the net (or Census) population growth, population growth in new units and adjusted population growth (which includes Census growth and population growth in seasonal or non-permanent dwellings) is estimated. The adjusted population growth determines the need for additional facilities and provides the foundation for the development-related capital program.

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

The non-residential portion of the forecast estimates the Gross Floor Area (GFA) of building space to be developed over the ten-year period, 2016 to 2025. The forecast of GFA is based on the employment forecast for the County. Factors for floor space per worker are used to convert the employment forecast into gross floor area for the purposes of the Development Charges Study.

2. Service Categories and Historic Service Levels

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

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

Historic ten-year average service levels thus form the basis for development charges. A review of the County'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 historic service levels used in this study have been calculated based on the period 2006 to 2015.

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

A development-related capital forecast has been prepared by the County's departments as part of the present study. The forecast identifies development-related projects and their gross and net costs, after allowing for capital grants, subsidies or other contributions as required by the *Act* (*DCA*, s. 5. (2)). The capital forecast provides another cornerstone upon which development charges are based. The *DCA* requires that the increase in the need for service attributable to the anticipated development may include an increase:

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

In conjunction with *DCA*, s. 5. (1) 4. referenced above, these sections have the effect of requiring that the development charge be calculated on the lesser of the historic ten-year average service levels or the service levels embodied in future plans of the County. The development-related capital forecast prepared for this study ensures that development charges are only imposed to help pay for projects that have been or are intended to be purchased or built in order to accommodate future 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 forecast, a portion of the project may confer benefits to existing residents. As required by the *DCA*, s. 5. (1) 6., these portions of projects and their associated net costs are the funding responsibility of the County from non-development charge sources. The amount of County funding for such shares is also identified as part of the preparation of the capital forecast.

There is also a requirement in the *DCA* to reduce the applicable development charge by the amount of any “uncommitted excess capacity” that is available for a service. Adjustments are made in the analysis to meet this requirement of the *Act*. This requirement has been addressed through the use of “net” population and employment in the determination of maximum permissible funding envelopes. Furthermore, the County’s capital programs, and the need for increased capacity, reflects available and useable capacity within existing infrastructure and facilities.

Finally, the development-related net capital costs must be reduced by ten per cent for all services except services related to a highway such as Public Works and Roads and Related Services (*DCA*, s. 5. (1) 8.). The ten per cent discount is applied to the other services and the resulting County 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 non-residential sectors. This is done using apportionments for different services in accordance with the demands placed and the benefits derived.

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

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

5. Final Adjustment

The final determination of the development charge results from adjustments made to development-related net capital costs for each service and sector resulting from the application of any unallocated reserve fund balances. A cash flow analysis is 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

This section provides the basis for the development forecasts used in calculating the development charges, as well as a summary of the forecast results. The forecast of the future residential and non-residential development used in this study is consistent with Schedule 7 of the *Proposed Amendment 1* (OPA 1) to the *Growth Plan for the Greater Golden Horseshoe*.

A more detailed summary of the forecasts, including tables illustrating historical trends and forecast results is provided in Appendix A.

A. RESIDENTIAL FORECAST

Development charges are levied on residential development as a charge per new unit. Therefore, for the residential forecast, a projection of both the *population growth*¹ as well as the *population in new units* is required.

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

The housing and population forecasts in this development charges study include forecasts for both permanently occupied (Census) and total private dwellings. The difference accounts for the seasonal or non-permanent dwelling units. The permanently occupied units have bearing to what is considered to be the County's population in the Census. Population in non-permanent units has also been forecast, and has been added to the Census population to derive a total adjusted population figure.

Table 1 provides a summary of the residential forecast for two planning periods: a ten-year planning period, from 2016 to 2025, and over the longer-term from 2015 to 2031. As noted in Section II, for development charge calculation purposes, the ten-year

¹ Commonly referred to as "net population growth" in the context of development charges.

planning period is applicable to the general services and the longer-term development forecast has been utilized in the calculation of roads and related development charges.

As shown on Table 1, the County's Census population is expected to increase by about 68,740 people over the next ten years reaching approximately 365,380 by 2025. The longer-term Census population is forecast to grow by more than 126,930 people to 423,570 in 2031.

Growth in the County's non-permanent population is estimated by applying a Persons Per Unit (PPU) assumption of 3.00 per non-permanent dwelling unit. It is estimated that the County will grow by approximately 12,760 people in non-permanent units between 2016 and 2025, and by 21,410 to 2031.

The total adjusted population, which is used in the calculation analysis, includes both Census population and population in non-permanent units. The County's total population is expected to grow by 81,490 people, from 373,650 in 2015 to 455,140 in 2025. Over the long-term planning period, the total population is expected to grow by 148,330 to 521,980 people in 2031.

Over the ten-year planning period from 2015 to 2026, the total number of new residential units will increase by approximately 34,710, which includes 30,450 occupied units and 4,250 non-permanent units. This translates to a population growth in new units of 94,240. The population in new units was derived using data from Statistics Canada analysing household sizes in recently constructed units. The forecast has projected growth over the longer-term planning period of 60,400 additional dwelling units, of which approximately 53,260 will be occupied and 7,140 will be non-permanent. The population residing in these new units is forecast at 163,390.

B. NON-RESIDENTIAL FORECAST

Development charges are levied on non-residential development as a charge per square metre of GFA. As with the residential forecast, the non-residential forecast requires both a projection of *employment* growth as well as a projection of the *employment growth associated with new floorspace* in the County.

The non-residential forecast projects an increase of approximately 20,120 employees to 2025 and 33,600 to 2031, the majority of which is anticipated to be in the industrial sector. These additional employees will be accommodated in almost 1.44 million

square metres of new non-residential building space to 2025 and 2.39 million additional square metres to 2031.

Table 1 also provides a summary of the non-residential development forecasts used in this analysis.

TABLE 1
COUNTY OF SIMCOE
SUMMARY OF RESIDENTIAL AND NON-RESIDENTIAL
COUNTY-WIDE DEVELOPMENT FORECAST

Residential Growth Forecast	2015 Estimate	General Services Planning Period 2016 - 2025		Roads & Related Services Planning Period 2016 - 2031	
		Growth	Total at 2025	Growth	Total at 2031
Total Dwellings (incl. Seasonal)	139,734	34,705	174,439	60,398	200,132
<i>Occupied</i>	114,064	30,453	144,517	53,263	167,327
<i>Non-Permanent</i>	25,670	4,252	29,922	7,135	32,805
Total Population	373,650	81,494	455,144	148,332	521,982
<i>Census Population</i>	296,640	68,738	365,378	126,926	423,566
<i>Population in Non-Permanent Units ¹</i>	77,010	12,756	89,766	21,405	98,415
Population Growth In New Dwelling Units		94,236		163,392	

Note: Population in non-permanent units derived using a factor of 3.00 Persons Per Unit

Non-Residential Growth Forecast	2015 Estimate	General Services Planning Period 2016 - 2025		Roads & Related Services Planning Period 2016 - 2031	
		Growth	Total at 2025	Growth	Total at 2031
Total Employment	104,360	20,119	124,479	33,602	137,962
<i>Population-Related</i>	49,597	8,659	58,256	14,694	64,291
<i>Employment Land</i>	45,672	10,063	55,735	16,560	62,232
<i>Rural</i>	9,091	1,397	10,488	2,347	11,438
Non-Residential Building Space (sq.m.)		1,439,250		2,390,729	

IV SUMMARY OF HISTORICAL CAPITAL SERVICE LEVELS

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

For non-engineered services the legislative requirement is met by documenting historic service levels for the preceding ten years, in this case, for the period from 2006 to 2015. Typically, service levels for non-engineered services are measured as a ratio of inputs per capita, or per population plus employment.

O. Reg. 82/98 requires that when determining historical service levels, both quantity and quality of service be taken into consideration. In most cases, the service levels are initially established in quantitative terms. For example, service levels for buildings are presented in terms of square feet per capita. The qualitative aspect is introduced by the consideration of the monetary value of the facility or service. In the case of buildings, for example, the cost would be shown in terms of dollars per square foot to replace or construct a facility of the same quality. This approach helps to ensure that the development-related capital facilities that are to be charged to new development reflect not only the quantity (number and size) but also the quality (value or replacement cost) of service provided historically by the County. Both the quantitative and qualitative aspects of service levels used in the present analysis are based on information provided by County staff, based on historical records and experience with costs to acquire or construct similar facilities, equipment and infrastructure as of 2015.

Table 2 summarizes service levels for all applicable services included in the development charge calculation. Appendix B provides the detailed historical inventory data upon which the calculation of service levels for the general services is based. Further details regarding the Roads and Related inventory of capital assets can be found in Appendix C.

TABLE 2

**COUNTY OF SIMCOE
SUMMARY OF AVERAGE HISTORIC SERVICE LEVELS 2006 - 2015**

Service	2006-2015 Service Level Indicator
1.0 LIBRARY SERVICES	\$5.35 per capita
Buildings	\$1.43 per capita
Land	\$0.19 per capita
Vehicles	\$0.10 per capita
Materials	\$3.36 per capita
Furniture And Equipment	\$0.27 per capita
2.0 PARAMEDIC SERVICES	\$68.52 per population & employment
Buildings	\$38.52 per population & employment
Land	\$15.05 per population & employment
Vehicles	\$13.90 per population & employment
Furniture & Equipment	\$1.05 per population & employment
3.0 LONG TERM CARE & SENIORS SERVICES	\$527.79 per capita
Buildings - Manors	\$361.36 per capita
Land - Manors	\$19.39 per capita
Buildings - Villages	\$119.51 per capita
Land - Villages	\$8.15 per capita
Vehicles	\$1.46 per capita
Furniture & Equipment	\$17.92 per capita
4.0 SOCIAL HOUSING	\$728.24 per capita
Buildings	\$611.50 per capita
Land	\$116.74 per capita
5.0 PUBLIC WORKS	\$113.59 per population & employment
Buildings	\$39.30 per population & employment
Material Storage	\$12.95 per population & employment
Land	\$25.63 per population & employment
Fleet & Small Equipment	\$31.78 per population & employment
Furniture & Equipment	\$3.93 per population & employment
6.0 SOLID WASTE MANAGEMENT	\$745.56 per population & employment
Buildings	\$297.15 per population & employment
Land	\$426.97 per population & employment
Vehicles & Equipment	\$20.58 per population & employment
Equipment	\$0.86 per population & employment
7.0 ROADS & RELATED	\$8,893.49 per population & employment
Roads	\$8,323.41 per population & employment
Intersections	\$28.13 per population & employment
Bridges And Culverts	\$541.95 per population & employment

V THE DEVELOPMENT-RELATED CAPITAL FORECAST

The *DCA* requires the Council of a municipality to express its intent to provide future capital facilities at the average historical service level incorporated in the development charges calculation. As noted in Section II, *Ontario Regulation 82/98*, s. 3 states that:

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

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

Based on the development forecasts summarized in Section III and detailed in Appendix A, County staff, in collaboration with the consultants have created a development-related capital forecast setting out those projects that are required to service anticipated development. For all general services, the capital plan covers the ten-year period from 2016 to 2025. As permitted by the *DCA*, s. 5 (1) 4., the development charges for roads and related services is based on development anticipated in the County to 2031.

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

B. THE DEVELOPMENT-RELATED CAPITAL FORECAST FOR GENERAL SERVICES

A summary of the development-related capital forecast for general services is presented in Table 3.

COUNTY OF SIMCOE
SUMMARY OF DEVELOPMENT-RELATED CAPITAL PROGRAM
FOR GENERAL SERVICES 2016 - 2025
(in \$000)

Service	Gross Cost	Grants/ Subsidies	Municipal Cost	Total Net Capital Program									
				2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
1.0 Library Services	\$273.8	\$0.0	\$273.8	\$27.4	\$27.4	\$27.4	\$27.4	\$27.4	\$27.4	\$27.4	\$27.4	\$27.4	\$27.4
1.1 Collection Materials	\$273.8	\$0.0	\$273.8	\$27.4	\$27.4	\$27.4	\$27.4	\$27.4	\$27.4	\$27.4	\$27.4	\$27.4	\$27.4
2.0 Paramedic Services	\$47,150.7	\$14,332.5	\$32,818.1	\$6,648.9	\$2,287.7	\$2,045.2	\$13,423.1	\$1,610.0	\$942.8	\$2,002.2	\$567.7	\$1,610.0	\$1,680.4
2.1 Recovery of Negative Reserve Fund Balance	\$1,211.4	\$0.0	\$1,211.4	\$1,211.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
2.2 New Paramedic Stations - Land	\$4,721.5	\$1,473.1	\$3,248.4	\$1,582.4	\$227.5	\$155.1	\$191.3	\$191.3	\$177.4	\$0.0	\$382.6	\$191.3	\$149.5
2.3 New Paramedic Stations - Building Construction	\$38,897.8	\$12,135.7	\$26,762.1	\$3,750.5	\$1,948.1	\$1,777.9	\$12,934.6	\$1,306.6	\$653.3	\$1,777.9	\$0.0	\$1,306.6	\$1,306.6
2.4 Development-Related Fleet Acquisitions	\$2,320.0	\$723.8	\$1,596.2	\$104.6	\$112.1	\$112.1	\$297.2	\$112.1	\$112.1	\$224.3	\$185.1	\$112.1	\$224.3
3.0 Long Term Care & Seniors Services	\$40,264.0	\$0.0	\$40,264.0	\$2,026.4	\$2,026.4	\$2,026.4	\$2,026.4	\$2,026.4	\$22,026.4	\$2,026.4	\$2,026.4	\$2,026.4	\$2,026.4
3.1 Development-Related Capital Projects	\$40,264.0	\$0.0	\$40,264.0	\$2,026.4	\$2,026.4	\$2,026.4	\$2,026.4	\$2,026.4	\$22,026.4	\$2,026.4	\$2,026.4	\$2,026.4	\$2,026.4
4.0 Social Housing	\$128,972.7	\$37,331.6	\$91,641.2	\$3,316.1	\$8,233.6	\$21,520.1	\$27,695.3	\$6,175.2	\$0.0	\$8,233.6	\$8,233.6	\$8,233.6	\$0.0
4.1 Recovery of Negative Reserve Fund Balance	\$3,316.1	\$0.0	\$3,316.1	\$3,316.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
4.2 Additional Building Construction	\$125,656.7	\$37,331.6	\$88,325.1	\$0.0	\$8,233.6	\$21,520.1	\$27,695.3	\$6,175.2	\$0.0	\$8,233.6	\$8,233.6	\$8,233.6	\$0.0
5.0 Public Works	\$2,958.1	\$0.0	\$2,958.1	\$1,808.1	\$0.0	\$0.0	\$0.0	\$400.0	\$250.0	\$0.0	\$250.0	\$250.0	\$0.0
5.1 Recovery of Negative Reserve Fund Balance	\$1,008.1	\$0.0	\$1,008.1	\$1,008.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
5.2 Buildings, Land & Equipment	\$400.0	\$0.0	\$400.0	\$0.0	\$0.0	\$0.0	\$0.0	\$400.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
5.3 Fleet	\$1,550.0	\$0.0	\$1,550.0	\$800.0	\$0.0	\$0.0	\$0.0	\$0.0	\$250.0	\$0.0	\$250.0	\$250.0	\$0.0
6.0 General Government	\$3,066.0	\$0.0	\$3,066.0	\$520.0	\$211.0	\$450.0	\$350.0	\$250.0	\$660.0	\$175.0	\$100.0	\$100.0	\$250.0
6.1 All Studies	\$3,066.0	\$0.0	\$3,066.0	\$520.0	\$211.0	\$450.0	\$350.0	\$250.0	\$660.0	\$175.0	\$100.0	\$100.0	\$250.0
7.0 Waste Management	\$37,990.0	\$3,174.7	\$34,815.3	\$2,490.0	\$3,450.3	\$27,125.0	\$250.0	\$250.0	\$250.0	\$250.0	\$250.0	\$250.0	\$250.0
7.1 Facilities & Site Improvements	\$37,350.0	\$3,174.7	\$34,175.3	\$1,850.0	\$3,450.3	\$27,125.0	\$250.0	\$250.0	\$250.0	\$250.0	\$250.0	\$250.0	\$250.0
7.2 Vehicles & Equipment	\$640.0	\$0.0	\$640.0	\$640.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
TOTAL - 10 YEAR GENERAL SERVICES	\$260,675.3	\$54,838.8	\$205,836.5	\$16,836.9	\$16,236.4	\$53,194.0	\$43,772.2	\$10,739.0	\$24,156.6	\$12,714.6	\$11,455.1	\$12,497.5	\$4,234.2

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

The development-related capital forecast for general services estimates a total gross cost of \$260.68 million. Alternative funding sources have been identified in the amount of \$54.84 million and account largely for contributions from the separated cities of Barrie and Orillia for the shared services of Paramedic Services and Social Housing, as well as the ineligible portions of certain Solid Waste Management projects related to landfill operations. Therefore, the net municipal cost of the capital program is reduced to \$205.84 million.

Of the \$205.84 million ten-year net municipal capital costs for general services, \$91.64 million (44.5 per cent) is related to the Social Housing capital program. The program provides for the construction of 350 additional housing units, which will be constructed throughout the ten-year planning period. Also included in the forecast is the recovery of a negative development charges reserve fund balance.

The Paramedic Services development-related capital program totals \$32.82 million in net municipal costs and accounts for 15.9 per cent of the overall forecast. The program includes the recovery of a negative development charge reserve fund balance, land acquisition and construction costs associated with the development of new paramedic stations throughout the County, as well as additional paramedic fleet.

The capital program associated with Solid Waste Management amounts to \$34.82 million, or 16.9 per cent, and provides for the various new facilities and site improvements, including the construction of a Materials Management Facility and Organics Processing Facility, as well as new compost turner and trailer equipment.

General Government represents just over one and a half per cent, or \$3.07 million of the total capital program and provides for development-related studies, including updates to the Transit Master Plan, Waste Management Strategy, and Trails Strategy, a Long Term Affordable Housing Strategy, various planning and development studies, and two future development charges studies.

Public Works represents just over 1.4 per cent (\$2.96 million) of the total capital program and provides for a new materials storage facility, additional fleet acquisitions, and the recovery of a negative DC reserve fund balance.

The remainder of the capital forecast totals \$273,800 and comprises additional library collection materials.

The capital forecast incorporates those projects identified to be related to development anticipated in the next ten years. It is not implied that all of these costs are to be recovered from new development by way of development charges (see the following Section VI for the method and determination of net capital costs attributable to development). Portions of this capital forecast may relate to providing servicing for development which has occurred prior to 2016 (for which development charge reserve fund balances exist), for replacement of existing capital facilities (e.g. paramedic station relocation or replacement) or for development anticipated to occur beyond the 2016–2025 planning period. In addition, the amounts shown on Table 3 have not been reduced by ten per cent for various general services as mandated by s. 5 (1) 8. of the *DCA*.

C. THE DEVELOPMENT-RELATED CAPITAL FORECAST FOR ROADS AND RELATED SERVICES

Table 4 summarizes the development-related capital recoveries for the roads and related services. The capital program totals \$1.05 billion and provides servicing for anticipated development over the longer-term planning period from 2016 to 2031. Further details on the inventory of capital assets and capital plans are available in Appendix C.

No grants or alternative funding sources have been identified to offset the capital costs and, as such, the full \$1.05 billion remains the County’s funding responsibility. The majority of the program (82.4 per cent) is associated with road construction projects. This includes road widening and upgrading roads to county standards. These project costs amount to \$869.19 million.

Intersection improvements, including widening, the addition of turn lanes, and the installation of traffic signals amount to \$95.40 million, which accounts for 9 per cent of the net capital program. Bridges and culvert projects will largely replace and widen existing structures and account for 7 per cent (\$73.96 million) of the overall forecast. The remainder of the roads and related capital program provides for three additional carpool lots to be located throughout the County, two future updates to the transportation master plan, and the recovery of a negative reserve fund balance.

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TABLE 4

**COUNTY OF SIMCOE
SUMMARY OF DEVELOPMENT-RELATED CAPITAL PROGRAM
FOR ROADS AND RELATED SERVICES 2016 - 2031
(in \$000)**

Service	Gross Cost	Grants/ Subsidies	Municipal Cost
1.0 Roads And Related	\$1,054,309.6	\$0.0	\$1,054,309.6
1.1 Recovery of Negative Funding Envelope	\$13,858.4	\$0.0	\$13,858.4
1.2 Roads Projects	\$869,191.8	\$0.0	\$869,191.8
1.3 Intersections	\$95,402.4	\$0.0	\$95,402.4
1.4 Bridges & Culverts	\$73,957.0	\$0.0	\$73,957.0
1.5 Carpool Lots	\$1,500.0	\$0.0	\$1,500.0
1.6 Roads Related Studies	\$400.0	\$0.0	\$400.0
TOTAL - ROADS & RELATED SERVICES	\$1,054,309.6	\$0.0	\$1,054,309.6

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

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

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

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

A. UNADJUSTED DEVELOPMENT CHARGES CALCULATION FOR GENERAL SERVICES

A summary of the “unadjusted” residential and non-residential development charges for general services is presented in Table 5. Further details of the calculation for each individual service category are available in Appendix B.

The net capital forecast for the general services totals \$205.84 million and 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. As shown on Table 5, 31 per cent of the gross costs, or \$79.76 million relates to replacement of existing capital facilities or for shares of projects that provide benefit to the existing community. These portions of capital costs will have to be funded from non-development charge revenue sources, largely property taxes for this group of services.

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

10 Year Growth in Population in New Units	94,236
10 Year Growth in Square Feet	1,439,250

Service	Development-Related Capital Program (2016 - 2025)						Residential Share		Non-Residential Share	
	Net Municipal Cost (\$000)	Replacement & Benefit to Existing (\$000)	Required Service Discount (\$000)	Available DC Reserves (\$000)	Post-2025 Benefit (\$000)	Total DC Eligible Costs for Recovery (\$000)	%	(\$000)	%	(\$000)
	1.0 LIBRARY SERVICES	\$273.8	\$0.0	\$27.4	\$70.4	\$176.0	\$0.0	100%	\$0.0	0%
Unadjusted Development Charge Per Capita								\$0.00		
Unadjusted Development Charge Per Sq.M										\$0.00
2.0 PARAMEDIC SERVICES	\$32,818.1	\$17,844.1	\$1,376.3	\$0.0	\$7,331.5	\$6,266.3	82%	\$5,138.3	18%	\$1,127.93
Unadjusted Development Charge Per Capita								\$54.53		
Unadjusted Development Charge Per Sq.M										\$0.78
3.0 LONG TERM CARE & SENIORS SERVICES	\$40,264.0	\$0.0	\$2,000.0	\$0.0	\$11,271.0	\$26,992.9	100%	\$26,992.9	0%	\$0.00
Unadjusted Development Charge Per Capita								\$286.44		
Unadjusted Development Charge Per Sq.M										\$0.00
4.0 SOCIAL HOUSING	\$91,641.2	\$34,373.1	\$5,395.2	\$0.0	\$0.0	\$51,872.8	100%	\$51,872.8	0%	\$0.00
Unadjusted Development Charge Per Capita								\$550.46		
Unadjusted Development Charge Per Sq.M										\$0.00
5.0 PUBLIC WORKS	\$2,958.1	\$0.0	\$0.0	\$0.0	\$0.0	\$2,958.1	82%	\$2,425.6	18%	\$532.45
Unadjusted Development Charge Per Capita								\$25.74		
Unadjusted Development Charge Per Sq.M										\$0.37
6.0 WASTE MANAGEMENT	\$34,815.3	\$26,575.8	\$824.0	\$0.0	\$0.0	\$7,415.6	82%	\$6,080.8	18%	\$1,334.80
Unadjusted Development Charge Per Capita								\$64.53		
Unadjusted Development Charge Per Sq.M										\$0.93
7.0 GENERAL GOVERNMENT	\$3,066.0	\$969.2	\$209.7	\$2.5	\$0.0	\$1,884.6	82%	\$1,545.4	18%	\$339.24
Unadjusted Development Charge Per Capita								\$16.40		
Unadjusted Development Charge Per Sq.M										\$0.24
TOTAL 10 YEAR GENERAL SERVICES	\$205,836.5	\$79,762.2	\$9,832.5	\$72.9	\$18,778.6	\$97,390.3		\$94,055.9		\$3,334.4
Unadjusted Development Charge Per Capita								\$998.10		
Unadjusted Development Charge Per Sq.M										\$2.32

The *DCA*, s. 5 (1) 8 requires that development-related net capital costs for general services be reduced by ten per cent in calculating the applicable development charges. The discount does not apply to services related to a highway, or Public Works. 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 \$9.83 million is identified as the required reduction.

An additional share of \$72,900 has been identified as available development charges reserve funds and represents the revenue collected from previous DCs. This portion has been netted out of the chargeable capital costs.

A share of \$18.78 million is attributable to development beyond 2025. This development-related share has been removed from the calculation and may therefore be recovered under future development charge studies.

The costs eligible for recovery through development charges for general services total \$97.39 million. This amount is allocated between the residential and non-residential sectors to derive the unadjusted development charges. Library, Long Term Care & Senior Services and Social Housing are deemed to benefit residential development only, while the remaining services are allocated between both sectors based on shares of population in new units and employment growth in new space. The allocation to the residential sector for these services is calculated at 82 per cent, and 18 per cent to the non-residential sector.

Approximately \$94.06 million of the general services development charges eligible capital program is deemed to benefit residential development. When this amount is divided by the ten-year growth in population in new dwelling units (94,236), an unadjusted charge of \$998.10 per capita results. The non-residential totals \$3.33 million, which yields an unadjusted charge of \$2.32 per square metre when divided by the ten-year increase in non-residential building space (1,439,250 square metres).

B. UNADJUSTED DEVELOPMENT CHARGES CALCULATION FOR ROADS AND RELATED SERVICES

Table 6 displays the calculation of the unadjusted rates for roads and related services. The growth-related infrastructure will be used to service development in the County between 2016 and 2031.

Of the total roads and related capital program (\$1.05 billion), not all costs are to be recovered from new development by way of DCs. Table 6 shows that \$128.82 million

COUNTY OF SIMCOE
SUMMARY OF UNADJUSTED RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
ROADS AND RELATED SERVICES
2016 - 2031

Ultimate Year Growth in Population in New Units	163,392
Ultimate Growth in Square Meters	2,390,729

	Development-Related Capital Program (2016 - 2031)									
	Total Project Cost (\$000)	Grants/ Other Recoveries (\$000)	Replacement & Benefit to Existing (\$000)	Available DC Reserves (\$000)	Post-2031 Benefit (\$000)	Total DC Eligible Costs for Recovery (\$000)	Residential Share		Non-Residential Share	
							%	(\$000)	%	(\$000)
ROADS AND RELATED										
Recovery of Negative Funding Envelope	\$13,858.39	\$0.00	\$0.00	\$0.00	\$0.00	\$13,858.39	83%	\$11,502.46	17%	\$2,355.93
Roads Projects	\$869,191.76	\$0.00	\$89,914.00	\$0.00	\$497,738.85	\$281,538.90	83%	\$233,677.29	17%	\$47,861.61
Intersections	\$95,402.38	\$0.00	\$12,070.00	\$0.00	\$17,660.00	\$65,672.38	83%	\$54,508.07	17%	\$11,164.30
Bridges & Culverts	\$73,957.04	\$0.00	\$26,833.52	\$0.00	\$3,045.00	\$44,078.52	83%	\$36,585.17	17%	\$7,493.35
Carpool Lots	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	83%	\$1,245.00	17%	\$255.00
Roads Related Studies	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$400.00	83%	\$332.00	17%	\$68.00
TOTAL ROADS AND RELATED SERVICES	\$1,054,309.55	\$0.00	\$128,817.52	\$0.00	\$518,443.85	\$407,048.19		\$337,849.99		\$69,198.19
Unadjusted Development Charge Per Capita								\$2,067.73		
Unadjusted Development Charge Per Square Metre										\$28.94

(12 per cent) of the capital program relates to replacement of existing capital works or for shares of projects that provide benefit to the existing community. This amount has been netted off the chargeable capital costs. The replacement shares that are included in the Roads and Related capital program are allocated for a share of every project and the methodology remains unchanged from the previous DC Study.

Post-period shares in the amount of \$518.44 million have also been netted out. These shares are the most significant portion of the capital program as a result of the long-term nature of the capital program and the number of projects that are anticipated for construction beyond 2031.

The remaining \$407.05 million is related to development in the 2016-2025 planning period and has been included in the development charge calculation.

Like the general services, the capital program eligible for recovery through development charges is allocated to the residential and non-residential sectors based on future shares of population in new units and employment growth over the planning period. On this basis, the allocation to the residential and non-residential sectors is calculated at 83 and 17 per cent, respectively.

As a result, \$337.85 million of the roads and related services capital program is deemed to benefit residential development. When this amount is divided by the long-term growth in population in new dwelling units (163,392) an unadjusted charge of \$2,067.73 per capita results.

The non-residential share totals \$69.20 million and, when this amount is divided by the long-term forecast of building space growth (2,390,729 square metres) an unadjusted charge of \$28.94 per square metre results.

C. ADJUSTED RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES

Final adjustments to the “unadjusted” development charge rates 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 category.

Table 7 summarizes the results of the cash flow adjustments for the residential development charges rates. The adjusted per capita rate increases by \$201.50 from \$3,065.82 per capita to \$3,267.32 per capita after the cash flow analysis.

Residential county-wide development charges are proposed to vary by dwelling unit type to reflect their different occupancy factors and resulting demand for services. As shown on Table 7, the calculated charge for a single or semi-detached unit is \$9,346 per unit, \$7,748 for a row or other type of multiple unit and \$5,275 per apartment unit.

The non-residential development charge experiences an increase after cash flow considerations. The adjusted rate of \$33.45 per square meter of new building space is an increase of \$2.19 over the unadjusted non-residential charge of \$31.26 per square metre. These charges are displayed on Table 8.

TABLE 7

**COUNTY OF SIMCOE
COUNTY-WIDE DEVELOPMENT CHARGES
RESIDENTIAL DEVELOPMENT CHARGES BY UNIT TYPE**

Service	Unadjusted Charge Per Capita	Adjusted Charge Per Capita	Residential Charge By Unit Type (1)			Percentage of Charge
			Singles & Semis	Rows & Other Multiples	Apartments	
Library Services	\$0.00	\$0.00	\$0	\$0	\$0	0.0%
Paramedic Services	\$54.53	\$61.88	\$177	\$147	\$100	1.9%
Long Term Care & Seniors Services	\$286.44	\$288.98	\$827	\$685	\$467	8.8%
Social Housing	\$550.46	\$574.29	\$1,643	\$1,362	\$927	17.6%
Public Works	\$25.74	\$28.13	\$80	\$67	\$45	0.9%
General Government	\$16.40	\$16.97	\$49	\$40	\$27	0.5%
Solid Waste Management	\$64.53	\$71.29	\$204	\$169	\$115	2.2%
Roads And Related	\$2,067.73	\$2,225.78	\$6,366	\$5,278	\$3,594	68.1%
TOTAL CHARGE PER UNIT	\$3,065.82	\$3,267.32	\$9,346	\$7,748	\$5,275	100.0%
(1) Based on Persons Per Unit Of:			2.86	2.37	1.61	

TABLE 8

**COUNTY OF SIMCOE
COUNTY-WIDE DEVELOPMENT CHARGES
NON-RESIDENTIAL DEVELOPMENT CHARGES PER SQUARE METRE**

Service	Non-Residential Unadjusted Charge per Square Metre	Non-Residential Adjusted Charge per Square Metre	Percentage of Charge
Library Services	\$0.00	\$0.00	0.0%
Paramedic Services	\$0.7800	\$0.89	2.7%
Long Term Care & Seniors Services	\$0.00	\$0.00	0.0%
Social Housing	\$0.00	\$0.00	0.0%
Public Works	\$0.37	\$0.40	1.2%
General Government	\$0.24	\$0.24	0.7%
Solid Waste Management	\$0.93	\$1.02	3.0%
Roads And Related	\$28.94	\$30.90	92.4%
TOTAL CHARGE PER SQUARE METRE	\$31.26	\$33.45	100.0%

VII COMPARISON OF CALCULATED AND CURRENT DEVELOPMENT CHARGES

Tables 9 and 10 present a comparison of the newly calculated residential and non-residential development charges with the County's current charges (as at January 1, 2016).

Table 9 shows that the calculated residential development charge for a single or semi-detached unit increases by \$2,949 per unit, or 46 per cent from \$6,397 to \$9,346 per unit.

The calculated development charge rate for non-residential development is \$33.45 per square meter, which is \$1.60, or 5 per cent more than the current charge of \$31.85. These rates are shown on Table 10.

It should be noted that library, a service for which development charges are currently being collected, is not proposed to be included in the 2016 rate structure. Historical maximum allowable funding envelope restrictions have prevented the calculation of a DC for library services. This will be revisited as part of the next update to the Development Charges Study in 2021. Conversely, Solid Waste Management is proposed to be introduced to the County's DC regime following recent amendments to the *DCA* enabling the inclusion some waste management functions.

TABLE 9

**COUNTY OF SIMCOE
COMPARISON OF CURRENT AND CALCULATED
RESIDENTIAL DEVELOPMENT CHARGES**

Service	Current Residential Charge / SDU	Calculated Residential Charge / SDU	Difference in Charge	
Library Services	\$14	\$0	(\$14)	-100%
Paramedic Services	\$86	\$177	\$91	106%
Long Term Care & Seniors Services	\$697	\$827	\$130	19%
Social Housing	\$231	\$1,643	\$1,412	611%
Public Works	\$163	\$80	(\$83)	-51%
General Government	\$42	\$49	\$7	17%
Solid Waste Management	\$0	\$204	\$204	n/a
Roads And Related	\$5,164	\$6,366	\$1,202	23%
TOTAL CHARGE PER UNIT	\$6,397	\$9,346	\$2,949	46%

TABLE 10

**COUNTY OF SIMCOE
COMPARISON OF CURRENT AND CALCULATED
NON-RESIDENTIAL DEVELOPMENT CHARGES**

Service	Current Non-Residential Charge	Calculated Non-Residential Charge	Difference in Charge	
Library Services	\$0.00	\$0.00	\$0.00	n/a
Paramedic Services	\$0.51	\$0.89	\$0.38	75%
Long Term Care & Seniors Services	\$0.00	\$0.00	\$0.00	n/a
Social Housing	\$0.00	\$0.00	\$0.00	n/a
Public Works	\$0.95	\$0.40	(\$0.55)	-58%
General Government	\$0.25	\$0.24	(\$0.01)	-4%
Solid Waste Management	\$0.00	\$1.02	\$1.02	n/a
Roads And Related	\$30.14	\$30.90	\$0.76	3%
TOTAL CHARGE PER SQUARE METRE	\$31.85	\$33.45	\$1.60	5%

VIII LONG-TERM CAPITAL AND OPERATING COSTS

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

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

Table 11 summarizes the estimated increase in net operating costs that the County will experience for additions associated with the planned capital program. This estimate is based on a high-level analysis of operating cost impacts to the County.

As shown in Table 11, by 2025 the County's net operating costs are estimated to increase by \$14.03 million. The most significant portion of this increase relates to the extensive roads and related capital program, additional social housing units to be constructed, solid waste management costs, and additional paramedics facilities.

B. LONG-TERM CAPITAL FINANCING FROM NON-DEVELOPMENT CHARGE SOURCES TOTALS \$89.59 MILLION

Table 11 also summarizes the components of the development-related capital program that will require funding from non-development charge sources as discussed in Section VI. In total \$59.59 million will need to be financed from non-development charge sources over the next ten years. This includes about \$9.83 million in respect of the mandatory ten per cent discount required by the *DCA* for eligible general services and about \$79.76 million for shares of projects related to capital replacement and for non-development shares of projects that provide benefit to the existing community. In addition, \$18.78 million in interim financing may be required for projects related to development in the post-2025 period. It is likely that most of these monies could be recovered from future development charges as the by-laws are revisited at least every five years.

TABLE 11

**COUNTY OF SIMCOE
SUMMARY OF LONG TERM CAPITAL AND
OPERATING COST IMPACTS FOR GENERAL SERVICES
(in thousands of constant dollars)**

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Net Operating Impacts (1)										
Library Services	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Paramedic Services	\$91.5	\$186.9	\$284.5	\$384.3	\$486.3	\$590.6	\$699.4	\$810.8	\$924.7	\$1,041.2
Long Term Care & Seniors Services	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$168.0	\$168.0	\$168.0	\$168.0	\$168.0
Social Housing	\$0.0	\$361.1	\$1,264.0	\$2,437.7	\$2,708.5	\$2,708.5	\$3,069.6	\$3,430.8	\$3,791.9	\$3,791.9
Public Works	\$80.0	\$80.0	\$80.0	\$80.0	\$120.0	\$145.0	\$145.0	\$170.0	\$195.0	\$195.0
Solid Waste Management	\$166.3	\$339.8	\$517.3	\$698.7	\$884.1	\$1,073.6	\$1,271.5	\$1,474.0	\$1,681.0	\$1,892.8
General Government	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Roads and Related	\$609.8	\$1,246.2	\$1,896.8	\$2,562.0	\$3,242.0	\$3,937.0	\$4,662.8	\$5,405.2	\$6,164.4	\$6,941.0
NET OPERATING IMPACTS	\$947.6	\$2,214.1	\$4,042.5	\$6,162.6	\$7,440.9	\$8,622.7	\$10,016.4	\$11,458.7	\$12,925.0	\$14,029.8

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Total
Long-term Capital Impact (1)(4)											
Total Net Cost	\$16,836.9	\$16,236.4	\$53,194.0	\$43,772.2	\$10,739.0	\$24,156.6	\$12,714.6	\$11,455.1	\$12,497.5	\$4,234.2	\$205,836.5
Net Cost From Development Charges	\$11,188.8	\$8,339.3	\$21,156.3	\$18,613.3	\$5,963.6	\$9,449.2	\$6,680.3	\$6,915.3	\$6,915.3	\$2,168.8	\$97,390.3
Prior Growth Share from DC Reserve Balances (2)	\$9.5	\$7.0	\$7.0	\$7.0	\$7.0	\$7.0	\$7.0	\$7.0	\$7.0	\$7.0	\$72.9
Portion for Post-2025 Development (3)	\$17.6	\$17.6	\$17.6	\$3,367.7	\$600.0	\$11,679.4	\$1,019.5	\$307.1	\$600.0	\$1,152.0	\$18,778.6
Funding From Non-DC Sources											
Discount Portion	\$317.1	\$704.2	\$2,128.3	\$2,218.0	\$460.5	\$2,095.5	\$631.2	\$550.3	\$582.9	\$144.6	\$9,832.5
Replacement	\$5,303.8	\$7,168.3	\$29,884.7	\$19,566.1	\$3,707.9	\$925.5	\$4,376.6	\$3,675.2	\$4,392.2	\$761.8	\$79,762.2
FUNDING FROM NON-DC SOURCES	\$5,620.9	\$7,872.5	\$32,013.0	\$21,784.1	\$4,168.4	\$3,020.9	\$5,007.8	\$4,225.6	\$4,975.1	\$906.4	\$89,594.7

Notes:

(1) See Appendix E

(2) Existing development charge reserve fund balances collected from growth prior to 2015 are applied to fund initial projects in development-related capital forecast

(3) Post 2025 development-related net capital costs may be eligible for development charge funding in future DC by-laws

(4) Roads and related services excluded from analysis as costs are to be recovered over longer-term planning period (to 2031)

IX ASSET MANAGEMENT PLAN

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

A. ANNUAL CAPITAL PROVISIONS WILL REACH \$7.83 MILLION BY 2025

Table 12 summarizes the annual capital provisions required to replace the capital infrastructure proposed to be funded under the development charges by-law. This estimate is based on information obtained through discussions with County staff regarding useful life assumptions and the capital cost of acquiring and/or emplacing each asset.

Table 12 illustrates that, by 2025, the County will need to fund an additional \$7.83 million per annum in order to properly fund the full life-cycle costs of the new assets supported under this Development Charges By-Law. The calculated life-cycle funding requirement equal of \$7.83 million equates to 4.20% of the County's 2016 total own source revenues of \$186.3 million (tax levy of \$146.5 million and user fees/charges of \$39.8 million). The calculated annual funding provision should be considered within the context of the County's projected growth; over the next ten years (to 2025) the County is projecting an increase of 34,700 total private dwellings units, which represents a 24% increase over the existing base as well as approximately 20,000 new employees. 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 proposed to be funded under the development charges by-law.

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 12

COUNTY OF SIMCOE
SUMMARY OF CALCULATED ANNUAL PROVISIONS FOR FUTURE REPLACEMENT ⁽¹⁾
(in thousands of dollars)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Paramedic Services	\$ -	\$ 53.07	\$ 87.43	\$ 125.36	\$ 198.79	\$ 198.79	\$ 198.79	\$ 198.79	\$ 198.79	\$ 198.79
Long-Term Care	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 243.17	\$ 243.17	\$ 243.17	\$ 243.17
Social Housing	\$ -	\$ -	\$ 196.91	\$ 699.03	\$ 1,364.84	\$ 1,521.56	\$ 1,521.56	\$ 1,738.96	\$ 1,960.72	\$ 2,186.90
Public Works	\$ -	\$ 48.93	\$ 48.93	\$ 48.93	\$ 48.93	\$ 59.85	\$ 78.45	\$ 78.45	\$ 97.80	\$ 117.54
Road Replacement	\$ -	\$ -	\$ -	\$ 371.39	\$ 654.81	\$ 1,052.67	\$ 1,175.67	\$ 1,472.76	\$ 2,258.23	\$ 2,678.16
Bridges	\$ -	\$ -	\$ 3.87	\$ 48.76	\$ 89.64	\$ 348.99	\$ 348.99	\$ 373.75	\$ 417.79	\$ 490.33
Intersections	\$ -	\$ -	\$ 40.93	\$ 375.35	\$ 949.80	\$ 1,088.34	\$ 1,309.97	\$ 1,509.22	\$ 1,709.50	\$ 1,860.47
Car Pool Lots	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21.49	\$ 21.49	\$ 21.49	\$ 21.49	\$ 21.49
Waste Management	\$ -	\$ 11.73	\$ 22.46	\$ 26.03	\$ 26.56	\$ 27.10	\$ 27.65	\$ 28.20	\$ 28.77	\$ 29.36
Total Annual Provision (in \$000)	\$ -	\$ 113.7	\$ 400.5	\$ 1,694.8	\$ 3,333.4	\$ 4,318.8	\$ 4,925.7	\$ 5,664.8	\$ 6,936.3	\$ 7,826.2

Notes:

(1) See Appendix F

X OTHER ISSUES AND CONSIDERATIONS

A. DEVELOPMENT CHARGES ADMINISTRATION

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

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

B. LOCAL SERVICE POLICY

The following guidelines set put in general terms the size and nature of engineered infrastructure that is included in the County of Simcoe Development Charge Study, as a project to be eligible to be funded in part by development charges the following will apply:

1. The project will be required to be listed in the most current County of Simcoe Development Charges Study.
2. If any infrastructure does not add any additional capacity over and above the capacity requirement for that development, these projects are assumed to be the sole responsibility of the developer.
3. Infrastructure that provides servicing or capacity for more than one development is not necessarily fully or partially funded from development charges. If a project is considered fully or partially local in nature, the County will require the benefiting land owners to fund the works directly.

The following policy guidelines are general principles by which staff will be guided in considering development applications. However, each application will be considered on its own merits having regard to, among other factors, the nature, type and location of the development in any existing development and proposed development in its surrounding area these policy guidelines, the location and type of services required and their relationship to the proposed development and to existing and proposed development in the area, and subsection 59(2) of the *Development Charges Act, 1997*.

These local service policy guidelines are subject to review and amendment by the County which may be independent of an amendment or update to the County's development charge by-laws.

The detailed engineering requirements for all work and/or development are governed by the County of Simcoe Transportation Master Plan.

The definition of a "local service" with respect to County roads is as follows:

County Roads

- All improvements to a County road to facilitate development are considered local services to be paid by the developer unless they fall into one of the following categories:
 - The improvement is designated as required for traffic flow improvement for a greater area than the development, is defined as a road improvement required by the County, and is identified through the Class Environmental Assessment process or the County Transportation Master Plan. Such an improvement would be listed in the development charges study;
 - The improvement is designated as required by County of Simcoe staff to serve a greater area than the development and is identified in the capital works forecast or similar County financial documents, and is listed in the development charges study.

APPENDIX A

DEVELOPMENT FORECAST

APPENDIX A

DEVELOPMENT FORECAST

This appendix provides details of the development forecast used to prepare the 2016 Development Charges Background Study for the County of Simcoe. The forecast method and assumptions are discussed herein. It should be noted that all figures exclude the Cities of Barrie and Orillia. The forecast results are provided in the following tables:

Historical Development

Table 1	Population & Dwelling Unit Summary
Table 2	Employment Summary
Table 3	Occupied Households by Unit Type
Table 4	Annual Growth in Occupied Households by Unit Type
Table 5	Households by Period of Construction Showing Household Size
Table 6	Employment by Place of Work

Forecast Development

Table 7	Population & Dwelling Unit Forecast Summary
Table 8	Employment Forecast Summary
Table 9	Forecast of Dwelling Units by Unit Type
Table 10	Annual Household Growth by Unit Type
Table 11	Population Growth in New Households by Unit Type
Table 12	Forecast Employment by Place of Work
Table 13	Employment Growth in New Non-Residential Space

A. FORECAST APPROACH AND KEY ASSUMPTIONS

The *Development Charges Act* requires the County to estimate “the anticipated amount, type and location of development” for which development charges may be imposed. The forecast must cover both residential and non-residential development and be specific enough with regards to the quantum, type, location and timing of such development to allow the County to prepare a reasonable development-related capital program.

A ten-year development forecast, from 2016 to 2025, has been used to calculate the development charges for the general services in the County. For the roads and related service, a longer-range forecast, from 2016 to 2031 has been used.

The forecasts of population and employment are consistent with the Province's growth allocation to Simcoe County at 2031 as indicated in Schedule 7 of the *Growth Plan for the Greater Golden Horseshoe (Amendment 1)*. Population and employment for the Census years between 2011 and 2031 are also largely consistent with the forecasts in Schedule 7 of the *Growth Plan*. Minor adjustments have been made to some of the employment figures to reflect recent development activity and new information that affects the growth outlook to 2031. In particular, adjustments were made to the Town of Wasaga Beach and the Township of Springwater to reflect higher than anticipated employment growth in recent years, which has resulted in these municipalities already surpassing their 2031 Schedule 7 employment forecasts.

Several assumptions have been made in the development of the DC forecasts that result in some inconsistency between the final 2031 figures provided herein and the Provincial forecasts in Schedule 7. Firstly, it is noted that the Friday Harbour development in Innisfil, which is likely to be predominantly seasonal, or non-permanent dwelling units, has been assumed to be included in the non-permanent dwelling unit count for the Town. As well, the proposed development in Midhurst of approximately 6,300 dwelling units has been added to the forecast for the Township of Springwater. Finally, employment in Ramara has been adjusted to exclude employment at Casino Rama as growth of this employment is not subject to development charges.

B. HISTORICAL DEVELOPMENT IN THE COUNTY

Historical growth and development figures presented herein are based on Statistics Canada Census data, Canada Mortgage Housing Corporation (CMHC) housing market information and municipal building permit and development application data. A "Census-based" definition of population is shown in the historical and forecast tables. However, an adjusted population figure, which includes population in seasonal or non-permanent dwellings is also used for the purposes of the development charges study. For development charges purposes, a ten-year historical period of 2006 to 2015 is used for calculating historical service levels. Since 2011 was the last year the Census was completed, figures from 2012 to 2015 are estimated.

The County of Simcoe has experienced steady population and household growth over the last ten years. As shown in Table 1, the County's Census population increased from 262,894 people in 2006 to 296,640 in 2015. This represents an increase of 13 percent. The number of occupied dwelling units in the County also experienced a steady increase during the ten-year historical period, increasing from 97,925 to 114,064 occupied households in 2015 – a 16 percent increase. Housing unit growth has been at a faster pace than population growth owing to the decline in average household size. This is largely a result of the aging population trend.

The number of non-permanent or seasonal dwelling units is calculated for each lower-tier municipality based on a percentage of total private dwelling units as approved by Council through the County's Land Budget report in December 2015. The current proportion of total dwelling units that is comprised of seasonal or non-permanent units has been applied throughout the forecast period to 2031. The population in these non-permanent units is based on a Persons Per Unit (PPU) assumption of 3.0. This non-permanent population is added to the census population to derive the total population used for the development charges calculation.

The number of non-permanent dwelling units in Simcoe County grew from 20,158 in 2006 to 25,670 in 2015, which represents an increase of 27 per cent in these types of units. The adjusted population, including Census population and seasonal population in these non-permanent units increased by 18 per cent, from 118,083 in 2006 to 139,734 in 2015.

Historical employment figures are shown in Table 2 and are based on Statistics Canada place of work data. Place of work data records where people work rather than the place of residence. The employment figures used for development charges calculations includes workers with no fixed work place of work, but excludes work at home employment. The County's employment has experienced overall growth in the historical ten-year period. Although there were some slow year-over-year increases between 2006 and 2011, the overall ten-year increase of 9,264 employees, from 97,409 in 2006 to 104,360 in 2015, represents an increase of 7 per cent. The County's activity rate (the ratio of employment to population) has remained fairly steady, at around 36 per cent since 2001.

Details on historical housing unit growth in the County are provided in Tables 3 and 4, Historical Occupied Households by Unit Type and Annual Growth. This

information is sourced from Canada Mortgage and Housing Corporation *Housing Market Information*. Overall, the dominant type of new housing in Simcoe constructed since 2001 has been single- and semi-detached housing at 80 per cent of new builds.

Table 5 provides details on historical occupancy patterns in the County by period of housing construction. The overall average occupancy level in Simcoe for single and semi-detached units is 2.68 persons per housing unit (PPU). Occupancy levels for recently constructed units, between 2001 and 2011 (2.86), are higher than the overall average and are used in the development charges calculation since they better reflect the number of people that are likely to reside in new development.

Table 6 summarizes the growth in historical employment by place of work in the County of Simcoe between 2001 and 2015. The overall employment growth since 2001 is fully attributed to population-related employment as both employment-land based (industrial) and rural employment have decreased over the last ten years. The County does not have any major office employment, as this type of use is concentrated in the separated Cities of Barrie and Orillia, which have been omitted from this analysis.

C. FORECAST METHOD AND RESULTS

This section describes the method used to establish the ten-year and longer-term development charges forecast for the planning periods 2016 to 2025 and 2016 to 2031. All forecasts of population, households and employment discussed herein are based on the Province's growth allocation to Simcoe County at 2031 as indicated in Schedule 7 of the *Growth Plan for the Greater Golden Horseshoe (Amendment 1)*.

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

- The *population growth* determines the need for additional facilities and provides the foundation for the development-related capital program.
- When calculating the development charge, however, the development-related net capital costs are spread over the total additional population that occupy

new housing units. This *population in new units* represents the population from which development charges will be collected.

Development charges are levied on non-residential development as a charge per square metre of Gross Floor Area (GFA). As with the residential forecast, the non-residential forecast requires both a projection of *employment growth* as well as a projection of the *employment growth associated with new floorspace* in the County.

1. Residential Forecast

The residential development forecast incorporates anticipated growth in population and occupied dwelling units by type. As detailed in Table 7, the County's Census population is forecast to grow from approximately 296,640 in 2015 to 365,378 in 2025 and 423,566 in 2031. The ten-year population growth (68,738 persons) represents a 23 per cent increase over the existing base. The longer-term increase of persons to 2031 represents a 43 per cent increase.

Over the ten-year planning period from 2016 to 2025, the number of occupied housing units is forecast to increase from 114,064 in 2015 to 144,517 in 2025. By 2031, this number is expected to reach 167,327 units. This reflects an average annual increase of approximately 2,730 occupied dwelling units per year from 2016 to 2020 (the first five years), which increases to almost 3,600 new units per year to 2031. The overall ten-year growth represents a 27 per cent (30,453 units) increase in occupied dwelling units over the next ten years. The longer term growth of 53,263 units represents a 47 per cent over the existing base in 2015.

The number of non-permanent or seasonal dwelling units is forecast to increase by 4,252 units or 16 per cent over the next ten years. By 2031, there is expected to be a total of 32,805 non-permanent units located throughout Simcoe County, which will represent an increase of 7,135 units, or 28 per cent over the existing base. When combined with the growth in occupied dwelling units, the total number of private dwellings in the County of Simcoe is forecast to increase by 34,705 units (24 per cent) in the next ten years and 60,398 units (43 per cent) to 2031. The growth in total private dwelling units is used in the calculation of development charges in this study.

The adjusted population includes both the Census population, as well as the population in non-permanent dwelling units. A PPU of 3.00 people per non-permanent dwelling unit is applied to determine the non-permanent population in Simcoe County. The adjusted population is anticipated to grow by 81,494 people (21 per cent) between 2016 and 2025 and by 148,332 people (40 per cent) to 2031. A breakdown of anticipated housing in the County of Simcoe by unit type is shown in Table 9. The type of housing in the County is forecast to be composed largely of single and semi-detached units (83 per cent), followed by apartments (10 per cent) and rows

(7 per cent). This is consistent with the existing historical housing types summarized in Tables 3 and 4. Table 10 summarizes the type of occupied dwelling units forecast to be added to the County each year between 2011 and 2031.

Population growth in the new units is estimated by applying the following PPU's to the housing unit forecast: 2.86 for single and semi-detached units; 2.37 for rows; 1.61 for apartments; and 3.00 for non-permanent dwellings. The forecast of population expected to reside in these new housing units over the 2016 to 2025 period is 94,236 additional persons. Over the longer-term planning period, 163,392 additional persons are anticipated. This population growth by unit type is shown in Table 11.

2. Non-Residential Forecast

Table 8 shows that the total Census employment is forecast to grow by 20,119 jobs over the ten-year forecast period to 2025 and 33,602 to 2031. This long-term increase from 104,360 employees in 2015 to 137,962 in 2031 represents a 32 per cent increase.

Table 12 shows the forecast of total employment in the County of Simcoe by employment category to 2031. Of the employment growth used in the DC study, which excludes growth in the "work at home" category, 49 per cent is anticipated to occur within the employment or industrial sector, 44 per cent in the population-related (service/retail) sector and 7 per cent in the rural sector. No growth in the major office sector is anticipated in the County of Simcoe outside of Barrie and Orillia.

Non-residential development charges are calculated on a per unit of gross floor area basis. Therefore, as per the *DCA*, a forecast of future non-residential building space has been developed. As with the residential forecast, the GFA forecast covers the ten-year period from 2016 to 2025 for general services, and a longer-term forecast to 2031 for the engineered services. This forecast is shown in Table 13.

An assumed floor space per worker (FSW) is applied to the employment forecast numbers by category in order to project growth in new non-residential space in the County. The FSW assumptions used herein are 50 square metres per employee for population-related employment and 100 square metres per employee employment land. No additional building space is required to accommodate growth in rural employment.

The overall growth in new non-residential building space across the County of Simcoe between 2016 and 2025 is almost 1.44 million square metres. New non-residential building space is forecast to grow by more than 2.39 million square metres to 2031, 69 per cent of which will be in the industrial sector.

APPENDIX A TABLE 1 MUNICIPAL SIMCOE COUNTY HISTORICAL POPULATION & DWELLING UNIT SUMMARY												
Mid-Year	Census Population	Annual Growth	Occupied Households	Annual Growth	Av. Household Size (PPU)	Non-Permanent Dwellings	Annual Growth	Non-Permanent HH Size (PPU)	Total Private Dwellings	Annual Growth	Adjusted Population	Annual Growth
2001	243,075		88,255		2.75	23,469		3.00	111,724		313,482	
2002	246,916	3,841	90,109	1,854	2.74	22,766	(703)	3.00	112,968	1,244	315,214	1,732
2003	250,817	3,901	92,002	1,893	2.73	22,084	(682)	3.00	114,226	1,258	317,069	1,855
2004	254,780	3,963	93,935	1,933	2.71	21,422	(662)	3.00	115,498	1,272	319,046	1,977
2005	258,805	4,025	95,909	1,974	2.70	20,780	(642)	3.00	116,784	1,286	321,145	2,099
2006	262,894	4,089	97,925	2,016	2.68	20,158	(622)	3.00	118,083	1,299	323,368	2,223
2007	265,873	2,979	99,417	1,492	2.67	20,617	459	3.00	120,036	1,953	327,724	4,356
2008	268,886	3,013	100,932	1,515	2.66	21,086	469	3.00	122,022	1,986	332,144	4,420
2009	271,933	3,047	102,470	1,538	2.65	21,566	480	3.00	124,040	2,018	336,631	4,487
2010	275,015	3,082	104,032	1,562	2.64	22,057	491	3.00	126,092	2,052	341,186	4,555
2011	278,132	3,117	105,618	1,586	2.63	22,560	503	3.00	128,178	2,086	345,812	4,626
2012	282,648	4,516	107,669	2,051	2.62	23,305	745	3.00	130,974	2,796	352,563	6,751
2013	287,237	4,589	109,760	2,091	2.61	24,071	766	3.00	133,831	2,857	359,450	6,887
2014	291,901	4,664	111,891	2,131	2.60	24,860	789	3.00	136,751	2,920	366,481	7,031
2015	296,640	4,739	114,064	2,173	2.59	25,670	810	3.00	139,734	2,983	373,650	7,169
Growth 2006-2015		37,835		18,155			4,890			22,950		52,505

Source: Statistics Canada, Census of Canada, Hemson estimates

APPENDIX A TABLE 2 MUNICIPAL SIMCOE COUNTY HISTORICAL EMPLOYMENT SUMMARY			
Mid-Year	Place of Work Employment	Annual Growth	Activity Rate
2001	86,429		35.6%
2002	88,512	2,083	35.8%
2003	90,650	2,138	36.1%
2004	92,844	2,194	36.4%
2005	95,096	2,252	36.7%
2006	97,409	2,313	37.1%
2007	97,396	(13)	36.6%
2008	97,411	15	36.2%
2009	97,456	45	35.8%
2010	97,531	75	35.5%
2011	97,636	105	35.1%
2012	99,268	1,632	35.2%
2013	100,937	1,669	35.3%
2014	102,634	1,697	35.4%
2015	104,360	1,726	35.5%
Growth 2006-2015		9,264	

Source: Statistics Canada, Census of Canada, Hemson estimates

APPENDIX A TABLE 3 MUNICIPAL SIMCOE COUNTY HISTORICAL OCCUPIED HOUSEHOLDS BY UNIT TYPE								
Mid-Year	Occupied Households				Shares By Unit Type			
	Singles/Semis	Rows	Apartments	Total	Singles/Semis	Rows	Apartments	Total
2001	77,170	2,360	8,725	88,255	87%	3%	10%	100%
2002	78,807	2,433	8,868	90,108	87%	3%	10%	100%
2003	80,479	2,509	9,014	92,002	87%	3%	10%	100%
2004	82,186	2,587	9,162	93,935	87%	3%	10%	100%
2005	83,929	2,668	9,312	95,909	88%	3%	10%	100%
2006	85,709	2,751	9,465	97,925	88%	3%	10%	100%
2007	86,839	2,962	9,594	99,395	87%	3%	10%	100%
2008	87,984	3,189	9,725	100,898	87%	3%	10%	100%
2009	89,144	3,433	9,858	102,435	87%	3%	10%	100%
2010	90,319	3,696	9,993	104,008	87%	4%	10%	100%
2011	91,508	3,980	10,130	105,618	87%	4%	10%	100%
2012	93,215	4,201	10,253	107,669	87%	4%	10%	100%
2013	94,949	4,434	10,377	109,760	87%	4%	9%	100%
2014	96,708	4,680	10,503	111,891	86%	4%	9%	100%
2015	98,495	4,939	10,630	114,064	86%	4%	9%	100%

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

APPENDIX A TABLE 4 MUNICIPAL SIMCOE COUNTY HISTORICAL ANNUAL GROWTH IN OCCUPIED HOUSEHOLDS BY UNIT TYPE								
Mid-Year	Annual Growth in Occupied Households				Shares By Unit Type			
	Singles/Semis	Rows	Apartments	Total	Singles/Semis	Rows	Apartments	Total
2001-2002	1,637	73	143	1,853	88%	4%	8%	100%
2002-2003	1,672	76	146	1,894	88%	4%	8%	100%
2003-2004	1,707	78	148	1,933	88%	4%	8%	100%
2004-2005	1,743	81	150	1,974	88%	4%	8%	100%
2005-2006	1,780	83	153	2,016	88%	4%	8%	100%
2006-2007	1,130	211	129	1,470	77%	14%	9%	100%
2007-2008	1,145	227	131	1,503	76%	15%	9%	100%
2008-2009	1,160	244	133	1,537	75%	16%	9%	100%
2009-2010	1,175	263	135	1,573	75%	17%	9%	100%
2010-2011	1,189	284	137	1,610	74%	18%	9%	100%
2011-2012	1,707	221	123	2,051	83%	11%	6%	100%
2012-2013	1,734	233	124	2,091	83%	11%	6%	100%
2013-2014	1,759	246	126	2,131	83%	12%	6%	100%
2014-2015	1,787	259	127	2,173	82%	12%	6%	100%
Growth 2006-2015	14,566	2,271	1,318	18,155	80%	13%	7%	100%

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

**APPENDIX A
TABLE 5
MUNICIPAL SIMCOE COUNTY
HISTORICAL HOUSEHOLDS BY PERIOD OF CONSTRUCTION**

Dwelling Unit Type	Period of Construction											Total	
	Pre 1945	1946-1960	1961-1970	1971-1980	1981-1985	1986-1990	1991-1995	1996-2000	2001-2005	2006-2011	Pre 2001		2001-2011
Singles & Semis													
Household Population	27,505	19,150	21,845	38,730	16,895	29,410	19,305	20,390	28,055	22,600	193,230	50,655	243,885
Households	10,400	8,535	8,645	14,725	6,350	10,385	6,735	7,570	9,650	8,060	73,345	17,710	91,055
Household Size	2.64	2.24	2.53	2.63	2.66	2.83	2.87	2.69	2.91	2.80	2.63	2.86	2.68
Rows													
Household Population	0	0	40	1,185	495	1,255	1,445	940	950	2,595	5,360	3,545	8,905
Households	0	0	20	520	260	605	565	355	440	1,055	2,325	1,495	3,820
Household Size	n/a	n/a	2.00	2.28	1.90	2.07	2.56	2.65	2.16	2.46	2.31	2.37	2.33
Apartments (no duplex)													
Household Population	1,905	610	1,650	2,065	860	1,395	515	510	410	575	9,510	985	10,495
Households	1,125	450	920	1,305	515	1,015	310	340	235	375	5,980	610	6,590
Household Size	1.69	1.36	1.79	1.58	1.67	1.37	1.66	1.50	1.74	1.53	1.59	1.61	1.59
Duplex													
Household Population	915	365	380	1,080	445	595	210	110	340	0	4,100	340	4,440
Households	455	160	190	405	220	180	70	35	140	0	1,715	140	1,855
Household Size	2.01	2.28	2.00	2.67	2.02	3.31	3.00	3.14	2.43	n/a	2.39	2.43	2.39
All Units (excludes duplex)													
Household Population	29,520	19,820	23,535	42,015	18,310	32,060	21,265	21,840	29,415	25,770	208,365	55,185	263,550
Households	11,580	9,020	9,585	16,585	7,160	12,005	7,610	8,265	10,325	9,490	81,810	19,815	101,625
Household Size	2.55	2.20	2.46	2.53	2.56	2.67	2.79	2.64	2.85	2.72	2.55	2.79	2.59

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

APPENDIX A TABLE 6 MUNICIPAL SIMCOE COUNTY HISTORICAL PLACE OF WORK EMPLOYMENT										
Mid-Year	Population- Related	Annual Growth	Employment Land	Annual Growth	Major Office	Annual Growth	Rural	Annual Growth	Total For DC Study	Annual Growth
2001	34,009		42,859		0		9,561		86,429	
2002	35,082	1,073	43,787	928	0	(0)	9,643	82	88,512	2,083
2003	36,189	1,107	44,735	948	0	0	9,726	83	90,650	2,138
2004	37,331	1,142	45,703	968	0	0	9,810	84	92,844	2,194
2005	38,509	1,178	46,692	989	0	0	9,895	85	95,096	2,252
2006	39,724	1,215	47,703	1,011	0	0	9,982	87	97,409	2,313
2007	40,546	822	47,036	(667)	0	(0)	9,814	(168)	97,396	(13)
2008	41,384	838	46,378	(658)	0	0	9,649	(165)	97,411	15
2009	42,239	855	45,730	(648)	0	0	9,487	(162)	97,456	45
2010	43,112	873	45,091	(639)	0	0	9,328	(159)	97,531	75
2011	44,003	891	44,460	(631)	0	0	9,172	(156)	97,636	105
2012	45,982	1,979	44,522	62	0	(0)	8,764	(408)	99,268	1,632
2013	47,163	1,181	44,902	380	0	0	8,872	108	100,937	1,669
2014	48,368	1,205	45,285	383	0	0	8,981	109	102,634	1,697
2015	49,597	1,229	45,672	387	0	0	9,091	110	104,360	1,726
Growth 2006-2015		11,088		(1,020)		0		(804)		9,264

Note: Employment Values Include No Fixed Place of Work Employment

Source: Statistics Canada, Census of Canada

**APPENDIX A
TABLE 7
MUNICIPAL SIMCOE COUNTY
POPULATION & DWELLING UNIT FORECAST SUMMARY**

Mid-Year	Census Population	Annual Growth	Occupied Households	Annual Growth	Av. Household Size (PPU)	Non-Permanent Dwellings	Annual Growth	Non-Permanent HH Size (PPU)	Total Private Dwellings	Annual Growth	Adjusted Population	Annual Growth
2011	278,132		105,618		2.63	22,560		3.00	128,178		345,812	
2012	282,648	4,516	107,669	2,051	2.63	23,305	745	3.00	130,974	2,796	352,563	6,751
2013	287,237	4,589	109,760	2,091	2.62	24,071	766	3.00	133,831	2,857	359,450	6,887
2014	291,901	4,664	111,891	2,131	2.61	24,860	789	3.00	136,751	2,920	366,481	7,031
2015	296,640	4,739	114,064	2,173	2.60	25,670	810	3.00	139,734	2,983	373,650	7,169
2016	301,456	4,816	116,279	2,215	2.59	26,504	834	3.00	142,783	3,049	380,969	7,319
2017	307,308	5,852	119,038	2,759	2.58	26,927	423	3.00	145,965	3,182	388,089	7,120
2018	313,273	5,965	121,863	2,825	2.57	27,355	428	3.00	149,218	3,253	395,338	7,249
2019	319,354	6,081	124,755	2,892	2.56	27,789	434	3.00	152,544	3,326	402,721	7,383
2020	325,553	6,199	127,715	2,960	2.55	28,229	440	3.00	155,944	3,400	410,240	7,519
2021	331,871	6,318	130,745	3,030	2.54	28,674	445	3.00	159,419	3,475	417,894	7,654
2022	339,948	8,077	134,060	3,315	2.54	28,988	314	3.00	163,048	3,629	426,912	9,018
2023	348,222	8,274	137,459	3,399	2.53	29,301	313	3.00	166,760	3,712	436,125	9,213
2024	356,697	8,475	140,944	3,485	2.53	29,612	311	3.00	170,556	3,796	445,533	9,408
2025	365,378	8,681	144,517	3,573	2.53	29,922	310	3.00	174,439	3,883	455,144	9,611
2026	374,270	8,892	148,181	3,664	2.53	30,229	307	3.00	178,410	3,971	464,957	9,813
2027	383,647	9,377	151,826	3,645	2.53	30731	502	3.00	182,557	4,147	475,840	10,883
2028	393,259	9,612	155,561	3,735	2.53	31239	508	3.00	186,800	4,243	486,976	11,136
2029	403,112	9,853	159,388	3,827	2.53	31754	515	3.00	191,142	4,342	498,374	11,398
2030	413,212	10,100	163,309	3,921	2.53	32276	522	3.00	195,585	4,443	510,040	11,666
2031	423,566	10,354	167,327	4,018	2.53	32,805	529	3.00	200,132	4,547	521,982	11,942
Growth 2016-2025		68,738		30,453			4,252			34,705		81,494
Growth 2026-2031		58,188		22,810			2,883			25,693		66,838
Growth 2016-2031		126,926		53,263			7,135			60,398		148,332

Source: Schedule 7 of Growth Plan & Hemson Estimates

APPENDIX A TABLE 8 MUNICIPAL SIMCOE COUNTY EMPLOYMENT FORECAST SUMMARY			
Mid-Year	Place of Work Employment	Annual Growth	Activity Rate
2011	97,626		35.1%
2012	99,268	1,642	35.1%
2013	100,937	1,669	35.1%
2014	102,634	1,697	35.2%
2015	104,360	1,726	35.2%
2016	106,114	1,754	35.2%
2017	108,109	1,995	35.2%
2018	110,141	2,032	35.2%
2019	112,211	2,070	35.1%
2020	114,320	2,109	35.1%
2021	116,468	2,148	35.1%
2022	118,421	1,953	34.8%
2023	120,407	1,986	34.6%
2024	122,426	2,019	34.3%
2025	124,479	2,053	34.1%
2026	126,565	2,086	33.8%
2027	128,767	2,202	33.6%
2028	131,007	2,240	33.3%
2029	133,286	2,279	33.1%
2030	135,604	2,318	32.8%
2031	137,962	2,358	32.6%
Growth 2016-2025		20,119	
Growth 2026-2031		13,483	
Growth 2016-2031		33,602	

Source: Schedule 7 of Growth Plan & Hemson Estimates

APPENDIX A TABLE 9 MUNICIPAL SIMCOE COUNTY FORECAST OF DWELLING UNITS BY UNIT TYPE											
Mid-Year	Occupied Households				Non-Permanent Dwellings	Total Private Dwellings	Shares By Unit Type				
	Singles/Semis	Rows	Apartments	Total			Singles/Semis	Rows	Apartments	Total	
2011	91,508	3,980	10,130	105,618	22,560	128,178	87%	4%	10%	100%	
2012	93,215	4,201	10,253	107,669	23,299	130,974	87%	4%	10%	100%	
2013	94,949	4,434	10,377	109,760	24,062	133,831	87%	4%	9%	100%	
2014	96,708	4,680	10,503	111,891	24,850	136,751	86%	4%	9%	100%	
2015	98,495	4,939	10,630	114,064	25,664	139,734	86%	4%	9%	100%	
2016	100,307	5,212	10,760	116,279	26,504	142,783	86%	4%	9%	100%	
2017	102,490	5,541	11,007	119,038	26,925	145,965	86%	5%	9%	100%	
2018	104,713	5,891	11,259	121,863	27,352	149,218	86%	5%	9%	100%	
2019	106,975	6,263	11,517	124,755	27,786	152,544	86%	5%	9%	100%	
2020	109,275	6,659	11,781	127,715	28,227	155,944	86%	5%	9%	100%	
2021	111,615	7,079	12,051	130,745	28,674	159,419	85%	5%	9%	100%	
2022	114,158	7,478	12,424	134,060	28,979	163,048	85%	6%	9%	100%	
2023	116,750	7,900	12,809	137,459	29,287	166,760	85%	6%	9%	100%	
2024	119,393	8,345	13,206	140,944	29,598	170,556	85%	6%	9%	100%	
2025	122,087	8,815	13,615	144,517	29,912	174,439	84%	6%	9%	100%	
2026	124,832	9,312	14,036	148,181	30,229	178,410	84%	6%	9%	100%	
2027	127,588	9,794	14,444	151,826	30,728	182,557	84%	6%	10%	100%	
2028	130,397	10,301	14,863	155,561	31,235	186,800	84%	7%	10%	100%	
2029	133,260	10,834	15,294	159,388	31,750	191,142	84%	7%	10%	100%	
2030	136,177	11,394	15,738	163,309	32,274	195,585	83%	7%	10%	100%	
2031	139,148	11,983	16,195	167,327	32,805	200,132	83%	7%	10%	100%	

Source: Schedule 7 of Growth Plan & Hemson Estimates

APPENDIX A TABLE 10 MUNICIPAL SIMCOE COUNTY FORECAST OF HOUSEHOLD GROWTH BY UNIT TYPE						
Mid-Year	Growth in Occupied Households by Unit Type				Non-Permanent	Total Private
	Singles/Semis	Rows	Apartments	Total	Dwellings	Dwellings
2011						
2012	1,707	221	123	2,051	739	2,796
2013	1,734	233	124	2,091	763	2,857
2014	1,759	246	126	2,131	788	2,920
2015	1,787	259	127	2,173	814	2,983
2016	1,812	273	130	2,215	840	3,049
2017	2,183	329	247	2,759	421	3,182
2018	2,223	350	252	2,825	427	3,253
2019	2,262	372	258	2,892	434	3,326
2020	2,300	396	264	2,960	441	3,400
2021	2,340	420	270	3,030	447	3,475
2022	2,543	399	373	3,315	305	3,629
2023	2,592	422	385	3,399	308	3,712
2024	2,643	445	397	3,485	311	3,796
2025	2,694	470	409	3,573	314	3,883
2026	2,745	497	421	3,664	317	3,971
2027	2,756	482	408	3,645	499	4,147
2028	2,809	507	419	3,735	507	4,243
2029	2,863	533	431	3,827	515	4,342
2030	2,917	560	444	3,921	524	4,443
2031	2,971	589	457	4,018	531	4,547
Growth 2016-2025	23,592	3,876	2,985	30,453	4,248	34,705
Growth 2026-2031	17,061	3,168	2,580	22,810	2,893	25,693
Growth 2016-2031	40,653	7,044	5,565	53,263	7,141	60,398

Source: Hemson Consulting Ltd., 2015

APPENDIX A TABLE 11 MUNICIPAL SIMCOE COUNTY POPULATION GROWTH IN NEW HOUSEHOLDS BY UNIT TYPE *						
Mid-Year	Shares By Unit Type				Non-Permanent	Total for
	Singles/Semis	Rows	Apartments	Total Occupied	Dwellings	DC Study
2011						
2012	4,882	524	199	5,605	2,217	7,822
2013	4,960	552	200	5,712	2,289	8,001
2014	5,031	583	203	5,817	2,364	8,181
2015	5,111	614	205	5,930	2,442	8,372
2016	5,183	647	210	6,040	2,521	8,561
2017	6,244	781	399	7,424	1,262	8,686
2018	6,358	830	407	7,595	1,281	8,876
2019	6,470	882	417	7,769	1,302	9,071
2020	6,579	939	426	7,944	1,323	9,267
2021	6,692	996	436	8,124	1,342	9,466
2022	7,275	946	602	8,823	914	9,737
2023	7,414	1,001	622	9,037	924	9,961
2024	7,560	1,055	641	9,256	933	10,189
2025	7,706	1,114	660	9,480	942	10,422
2026	7,853	1,179	680	9,712	951	10,663
2027	7,881	1,142	658	9,681	1,497	11,178
2028	8,034	1,202	677	9,913	1,521	11,434
2029	8,189	1,264	696	10,149	1,545	11,694
2030	8,343	1,328	717	10,388	1,572	11,960
2031	8,499	1,397	738	10,634	1,593	12,227
Growth 2016-2025	67,481	9,191	4,820	81,492	12,744	94,236
Growth 2026-2031	48,799	7,512	4,166	60,477	8,679	69,156
Growth 2016-2031	116,280	16,703	8,986	141,969	21,423	163,392

*Based on PPU's 2.86 2.37 1.61 3.00

Source: Hemson Consulting Ltd., 2015

APPENDIX A TABLE 12 MUNICIPAL SIMCOE COUNTY FORECAST OF PLACE OF WORK EMPLOYMENT										
Mid-Year	Population- Related	Annual Growth	Employment Land	Annual Growth	Major Office	Annual Growth	Rural- Based	Annual Growth	Total For DC Study	Annual Growth
2011	44,833		44,145		0		8,658		97,636	
2012	45,982	1,149	44,522	377	0	(0)	8,764	106	99,268	1,632
2013	47,163	1,181	44,902	380	0	0	8,872	108	100,937	1,669
2014	48,368	1,205	45,285	383	0	0	8,981	109	102,634	1,697
2015	49,597	1,229	45,672	387	0	0	9,091	110	104,360	1,726
2016	50,850	1,253	46,061	389	0	0	9,203	112	106,114	1,754
2017	51,646	796	47,121	1,060	0	(0)	9,342	139	108,109	1,995
2018	52,454	808	48,204	1,083	0	0	9,483	141	110,141	2,032
2019	53,273	819	49,312	1,108	0	0	9,626	143	112,211	2,070
2020	54,103	830	50,446	1,134	0	0	9,771	145	114,320	2,109
2021	54,942	839	51,606	1,160	0	0	9,920	149	116,468	2,148
2022	55,753	811	52,609	1,003	0	(0)	10,059	139	118,421	1,953
2023	56,576	823	53,631	1,022	0	0	10,200	141	120,407	1,986
2024	57,410	834	54,673	1,042	0	0	10,343	143	122,426	2,019
2025	58,256	846	55,735	1,062	0	0	10,488	145	124,479	2,053
2026	59,113	857	56,817	1,082	0	0	10,635	147	126,565	2,086
2027	60,115	1,002	57,861	1,044	0	(0)	10,791	156	128,767	2,202
2028	61,134	1,019	58,924	1,063	0	0	10,949	158	131,007	2,240
2029	62,169	1,035	60,007	1,083	0	0	11,110	161	133,286	2,279
2030	63,221	1,052	61,110	1,103	0	0	11,273	163	135,604	2,318
2031	64,291	1,070	62,232	1,122	0	0	11,438	165	137,962	2,358
Growth 2016-2025		8,659		10,063		0		1,397		20,119
Growth 2026-2031		6,035		6,497		0		950		13,483
Growth 2016-2031		14,694		16,560		0		2,347		33,602

Note: Includes No Fixed Place of Work Employment

APPENDIX A TABLE 13 MUNICIPAL SIMCOE COUNTY NON-RESIDENTIAL SPACE FORECAST					
Mid-Year	Non-Residential Space in m ²				Total For DC Study
	Population-Related	Employment Land	Major Office	Rural	
2011					
2012	57,431	37,705	0	0	95,136
2013	59,050	38,000	0	0	97,050
2014	60,250	38,300	0	0	98,550
2015	61,450	38,700	0	0	100,150
2016	62,649	38,942	0	0	101,591
2017	39,801	105,958	0	0	145,759
2018	40,400	108,300	0	0	148,700
2019	40,950	110,800	0	0	151,750
2020	41,500	113,400	0	0	154,900
2021	41,943	116,027	0	0	157,970
2022	40,557	100,273	0	0	140,830
2023	41,150	102,200	0	0	143,350
2024	41,700	104,200	0	0	145,900
2025	42,300	106,200	0	0	148,500
2026	42,842	108,198	0	0	151,041
2027	50,108	104,402	0	0	154,509
2028	50,950	106,300	0	0	157,250
2029	51,750	108,300	0	0	160,050
2030	52,600	110,300	0	0	162,900
2031	53,508	112,221	0	0	165,729
Growth 2016-2025	432,950	1,006,300	0	0	1,439,250
Growth 2026-2031	301,758	649,721	0	0	951,479
Growth 2016-2031	734,708	1,656,021	0	0	2,390,729

Employment Density Assumptions	
Population-Related	50.0 m ² per employee
Employment Land	100.0 m ² per employee
Major Office	- m ² per employee
Rural	- m ² per employee

Source: Hemson Estimates

APPENDIX B

***GENERAL SERVICES
TECHNICAL APPENDIX***

APPENDIX B

GENERAL SERVICES TECHNICAL APPENDIX

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

Appendix B.1 Library Services

Appendix B.2 Paramedic Services

Appendix B.3 Long Term Care & Senior Services

Appendix B.4 Social Housing

Appendix B.5 Public Works

Appendix B.6 Solid Waste Management Services

Appendix B.7 General Government

Every sub-section, 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 *Ontario Regulation 82/98* require that development charges be set at a level no higher than the average service level provided in a municipality over the ten-year period immediately preceding the preparation of the background study, on a service by service basis. For the purpose of this study, the historical inventory period is defined as 2006–2015.

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

The cost per hectare of land used in the inventory of capital assets for each service in this study varies based on whether facilities are located in North or South Simcoe. North Simcoe is defined as any lands north of County Road 90. Facilities located in South Simcoe have been allocated a cost of \$1.30 million per hectare. The land cost in North Simcoe is slightly less at \$1.00 million. These figures were sourced from the *Background Land Value Report* prepared in September 2013 by Andrew, Thompson & Associates for the County's 2013 Education Development Charges Background Study. Acquisition costs were provided for each lower tier municipality based on market research and recent land transactions. A development cost of \$203,421 per acre (\$502,663/ha) was added to the acquisition costs, which was sourced from the *2013 Education Development Charges Background Study*, prepared by Watson & Associates Economists Ltd. Costs were indexed to 2015 dollars and then an average for both North and Simcoe lower tier municipalities was determined.

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

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

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

**TABLE 2 2016 – 2025 DEVELOPMENT-RELATED CAPITAL PROGRAM AND
CALCULATION OF THE “UNADJUSTED” DEVELOPMENT CHARGES**

The *DCA* requires that Council express its intent to provide capital facilities to support future development. Based on the development forecasts presented in Appendix A, County staff in collaboration with consultants, have created a growth-related capital forecast that sets out the projects required to service anticipated development for the ten-year period from 2016–2025.

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

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

When calculating development charges, the development-related net capital cost must be reduced by 10 per cent for all services except protection services and engineered 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 to be reduced by the legislated 10 per cent (as with other general services). The services and capital assets of Public Works are considered to be related to a highway and therefore are not reduced. The 10 per cent discount is applied to all remaining general services considered in this appendix. As

with replacement shares, the 10 per cent mandatory reduction must be funded from non-development charge sources.

The capital program less any replacement shares or benefit to existing shares and 10 per cent discount shares yields the development-related costs. Although deemed development-related, not all of the net development-related capital program may be recoverable from development charges in the period from 2016 to 2025. For some services, reserve fund balances may be available to fund a share of the program. In addition, a portion of the capital program may service growth occurring beyond 2025. This portion of the capital program is deemed “pre-built” service capacity and is considered as committed excess capacity to be recovered under future development charges, or is a service level increase.

The remaining portion of the net capital program represents the development-related cost that may be included in the DC calculation. In all cases, this amount is equal to or less than the maximum allowable capital amount as calculated at the end of Table 1. The result is the discounted development-related net capital costs eligible for recovery against growth over the forecast period from 2016 to 2025.

Calculation of the Unadjusted Development Charges Rates

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

The first step in determining the unadjusted development charge rate is to allocate the development-related net capital cost between the residential and non-residential sectors. For all general services with the exception of Library, Long Term Care and Social Housing, the development-related costs have been apportioned as 82 per cent residential and 18 per cent non-residential. This apportionment is based on the anticipated shares of population growth in new units and employment growth in new space over the ten-year forecast period.

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

The residential share of the 2016–2025 DC eligible cost is then divided by the forecasted population growth in new dwelling units. This gives the unadjusted

residential development charge per capita. The non-residential development-related net capital cost is divided by the forecasted increase in non-residential gross floor area (GFA) net of re-occupation of existing vacant non-residential space. This yields a charge per square metre of new non-residential development.

TABLE 3 CASH FLOW ANALYSIS

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

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

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

APPENDIX B.1

LIBRARY SERVICES

APPENDIX B.1

LIBRARY SERVICES

The County of Simcoe Library Co-operative offers a unique service to all of the municipal public library boards in the County. Currently, there are fourteen separate library boards comprising twenty-eight libraries and branches in Simcoe County. The County Library selects, acquires and processes material to circulate to members of the Co-operative and also provides a central systems administration function.

TABLE 1 HISTORICAL SERVICE LEVELS

Table 1 displays the ten-year historical inventory for buildings, land, vehicles, materials and furniture and equipment (excluding computer equipment) for Library Services in the County of Simcoe. The Co-operative operates out of nearly 1,800 square feet in the County's Administration Centre. While the space was being constructed, the Co-Operative operated out of a temporary facility, between 2008 and 2010. The space is valued at \$547,400. The library's portion of the Administration Centre occupies approximately 0.05 hectares of land, which is worth approximately \$65,000. The Co-operative owns one delivery van, which is used to circulate collection materials to various library branches across the County. The vehicle is valued at \$35,000. Collection materials include hardcover books, CDs, DVDs, e-books, video games, large print books. The combined value of all collection materials offered by the County's service amounted to \$1.75 million in 2015. Finally, the total value of all furniture and equipment, not including computer equipment adds approximately \$103,100 to the total value of the inventory.

The 2015 combined replacement value of the inventory of capital assets for Library Services is \$2.50 million, resulting in a ten-year historical average service level of \$5.35 per capita. This historical service level, multiplied by the ten-year net population growth (81,494), results in a ten-year maximum allowable funding envelope of \$435,993. Excess capacity is calculated in the amount of \$503,474. This is a result of the increase in the value of collection materials outpacing population growth over the ten-year historical period. As the excess capacity exceeds the maximum allowable funding envelope, a development charge cannot be calculated.

**TABLE 2 2016–2025 DEVELOPMENT-RELATED CAPITAL PROGRAM &
CALCULATION OF THE “UNADJUSTED” DEVELOPMENT CHARGES**

A development-related capital program has been established for Library Services and includes the ongoing acquisition of additional collection materials. The cost totals \$273,820 and is calculated by applying the historical average service level of \$5.35 per capita to the anticipated population growth in the next ten years of 94,236 people. However, as a maximum allowable funding envelope has not been calculated as a result of excess capacity, a charge has not been calculated for Library Services. Therefore, a library service charge is not proposed for the 2016 DC By-law.

LIBRARY SERVICES SUMMARY						
10-year Hist.	2016 - 2025		Unadjusted		Adjusted	
Service Level	Development-Related Capital Program		Development Charge		Development Charge	
per capita	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$5.35	\$273,820	\$0	\$0.00	\$0.00	\$0.00	\$0.00

APPENDIX B.1
TABLE 1 - PAGE 1COUNTY OF SIMCOE
INVENTORY OF CAPITAL ASSETS
LIBRARY SERVICES

BUILDINGS Branch Name	# of Square Feet										UNIT COST (\$/sq. ft.)
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
County Library Co-operative	1,272	1,272	-	-	-	1,792	1,792	1,792	1,792	1,792	\$306
Temporary Facility during Admin. Centre Const.	-	-	1,578	1,578	1,578	-	-	-	-	-	\$306
Total (sq.ft.)	1,272	1,272	1,578	1,578	1,578	1,792	1,792	1,792	1,792	1,792	
Total (\$000)	\$388.6	\$388.6	\$482.1	\$482.1	\$482.1	\$547.4	\$547.4	\$547.4	\$547.4	\$547.4	

LAND Branch Name	# of Hectares										UNIT COST (\$/ha)
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
County Library Co-operative	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$1,300,000
Total (ha)	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	
Total (\$000)	\$65.0	\$65.0	\$65.0	\$65.0	\$65.0	\$65.0	\$65.0	\$65.0	\$65.0	\$65.0	

VEHICLES Type of Vehicle	# of Vehicles										UNIT COST (\$/vehicle)
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
Cargo Van	1	1	1	1	1	1	1	1	1	1	\$35,000
Total (#)	1	1	1	1	1	1	1	1	1	1	
Total (\$000)	\$35.0	\$35.0	\$35.0	\$35.0	\$35.0	\$35.0	\$35.0	\$35.0	\$35.0	\$35.0	

MATERIALS Type of Collection	Total Value of Collection Materials (\$)									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
All Materials	\$699,400	\$813,463	\$931,027	\$1,067,327	\$1,092,367	\$1,134,025	\$1,287,033	\$1,401,371	\$1,576,995	\$1,751,983
Total (\$000)	\$699.4	\$813.5	\$931.0	\$1,067.3	\$1,092.4	\$1,134.0	\$1,287.0	\$1,401.4	\$1,577.0	\$1,752.0

FURNITURE AND EQUIPMENT Branch Name	Total Value of Furniture and Equipment (\$)									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
County Library Co-operative	\$73,195	\$73,195	\$90,803	\$90,803	\$90,803	\$103,100	\$103,100	\$103,100	\$103,100	\$103,100
Total (\$000)	\$73.2	\$73.2	\$90.8	\$90.8	\$90.8	\$103.1	\$103.1	\$103.1	\$103.1	\$103.1

APPENDIX B.1
TABLE 1 - PAGE 2

COUNTY OF SIMCOE
CALCULATION OF MAXIMUM ALLOWABLE
LIBRARY SERVICES

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Historic Population	323,368	327,724	332,144	336,631	341,186	345,812	352,563	359,450	366,481	373,650

INVENTORY SUMMARY (\$000)

Buildings	\$388.6	\$388.6	\$482.1	\$482.1	\$482.1	\$547.4	\$547.4	\$547.4	\$547.4	\$547.4
Land	\$65.0	\$65.0	\$65.0	\$65.0	\$65.0	\$65.0	\$65.0	\$65.0	\$65.0	\$65.0
Vehicles	\$35.0	\$35.0	\$35.0	\$35.0	\$35.0	\$35.0	\$35.0	\$35.0	\$35.0	\$35.0
Materials	\$699.4	\$813.5	\$931.0	\$1,067.3	\$1,092.4	\$1,134.0	\$1,287.0	\$1,401.4	\$1,577.0	\$1,752.0
Furniture And Equipment	\$73.2	\$73.2	\$90.8	\$90.8	\$90.8	\$103.1	\$103.1	\$103.1	\$103.1	\$103.1
Total (\$000)	\$1,261.2	\$1,375.3	\$1,604.0	\$1,740.3	\$1,765.3	\$1,884.5	\$2,037.6	\$2,151.9	\$2,327.5	\$2,502.5

SERVICE LEVEL (\$/capita)											Average Service Level
Buildings	\$1.20	\$1.19	\$1.45	\$1.43	\$1.41	\$1.58	\$1.55	\$1.52	\$1.49	\$1.47	\$1.43
Land	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.19
Vehicles	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.10
Materials	\$2.2	\$2.5	\$2.8	\$3.2	\$3.2	\$3.3	\$3.7	\$3.9	\$4.3	\$4.7	\$3.36
Furniture And Equipment	\$0.23	\$0.22	\$0.27	\$0.27	\$0.27	\$0.30	\$0.29	\$0.29	\$0.28	\$0.28	\$0.27
Total (\$/capita)	\$3.90	\$4.20	\$4.83	\$5.17	\$5.17	\$5.45	\$5.78	\$5.99	\$6.35	\$6.70	\$5.35

COUNTY OF SIMCOE
CALCULATION OF MAXIMUM ALLOWABLE
LIBRARY SERVICES

10-Year Funding Envelope Calculation	
10 Year Average Service Level 2006 - 2015	\$5.35
Net Population Growth 2016-2025	81,494
Maximum Allowable Funding Envelope	\$435,993
Less: Uncommitted Excess Capacity	\$503,474
Less: 10% Legislated Reduction	(\$6,748)
Discounted Maximum Allowable Funding Envelope	(\$60,733)

Excess Capacity Calculation	
Total Value of Inventory in 2015	\$2,502,501
Inventory Using Average Service Level	\$1,999,028
Excess Capacity	\$503,474
Excess Capacity:	Uncommitted

APPENDIX B.1

TABLE 2

COUNTY OF SIMCOE
DEVELOPMENT-RELATED CAPITAL PROGRAM
LIBRARY SERVICES

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	2016-2025	Post 2025
1.0 LIBRARY SERVICES										
1.1 Collection Materials										
1.1.1 Additional Materials at Historic Service Levels	Various	\$ 273,820	\$ -	\$ 273,820	\$ -	\$ 27,382	\$ 246,438	\$ 70,401	\$ -	\$ 176,037
Subtotal Collection Materials		\$ 273,820	\$ -	\$ 273,820	\$ -	\$ 27,382	\$ 246,438	\$ 70,401	\$ -	\$ 176,037
TOTAL LIBRARY SERVICES		\$ 273,820	\$ -	\$ 273,820	\$ -	\$ 27,382	\$ 246,438	\$ 70,401	\$ -	\$ 176,037

Residential Development Charge Calculation		
Residential Share of 2016 - 2025 DC Eligible Costs	100%	\$0
10 Year Growth in Population in New Units		94,236
Unadjusted Development Charge Per Capita		\$0.00
Non-Residential Development Charge Calculation		
Non-Residential Share of 2016 - 2025 DC Eligible Costs	0%	\$0
10 Year Growth in Square Metres		1,439,250
Unadjusted Development Charge Per Square Metre		\$0.00

2016-2025 Net Funding Envelope	(\$60,733)
Reserve Fund Balance Balance as at January 1, 2016	\$70,401

APPENDIX B.2

PARAMEDIC SERVICES

APPENDIX B.2

PARAMEDIC SERVICES

The County of Simcoe Paramedic Services was established in 2004 and is made up of three main program areas; Logistics, Operations and Performance, and Quality and Development. There are currently 16 paramedic stations located throughout the County of Simcoe. The County currently manages and operates the Paramedic Services for the Cities of Barrie and Orillia through a cost-sharing agreement. Only the County's share, net of Barrie and Orillia, is used to calculate development charges.

TABLE 1 HISTORICAL SERVICE LEVELS

Table 1 displays the ten-year historical inventory for buildings, land, vehicles and furniture and equipment for Paramedic Services. Paramedic Services in the County are provided to all lower-tier towns and townships, as well as to the separated cities of Barrie and Orillia through a cost sharing agreement. The share of costs allocated to the cities varies each year and is based on a weighted taxable assessment value. In 2015, the County's share was approximately 69 per cent of the costs.

In 2015, the County operated paramedic services out of 17 stations and offices, with a combined square footage of 59,410 square feet. The total value of these facilities amounts to \$27.26 million, \$18.76 million of which is a County responsibility. All paramedic stations occupy a total of 9.66 hectares of land, which is worth approximately \$10.61 million. Simcoe County's share of this value is \$7.30 million. The 62 vehicles included in the inventory include ambulances, emergency response vehicles, ATVs and trailers, and are valued at \$9.86 million. The County's share amounts to \$6.79 million.

Finally, the total value of furniture and equipment used by the department at each station totals \$731,300, \$503,100 of which is a County responsibility.

The County of Simcoe's share of the 2015 combined replacement value of the inventory of capital assets is \$33.35 million, resulting in a ten-year historical average service level of \$68.52 per population and employment. The historical service level, multiplied by the ten-year net population and employment growth (101,613), results in a ten-year maximum allowable funding envelope of \$6.96 million. The required 10 per cent discount totals \$696,250 and the discounted maximum allowable funding

envelope brought forward to the development charges calculation is reduced to \$6.27 million.

**TABLE 2 2016–2025 DEVELOPMENT-RELATED CAPITAL PROGRAM &
CALCULATION OF THE “UNADJUSTED” DEVELOPMENT CHARGES**

The 2016 to 2025 development-related capital program totals \$47.15 million and includes the recovery of a negative reserve fund balance, the construction of several new paramedic stations, the associated land acquisition costs, as well as various new fleet acquisitions throughout the ten-year planning period.

The County of Simcoe’s Paramedic Services ten-year capital forecast includes a number of new station construction, as well as a reorganization and re-location of several existing stations. The County plans to construct a centralized hub paramedic station as well as seven satellite posts. The land acquisition costs total \$4.72 million and the building construction costs total an additional \$38.90 million. Shares to be contributed from the Cities of Barrie and Orillia in the amount of 31 per cent have been deducted from each project, and these shares total \$1.47 million for land acquisition costs and \$12.14 million for building construction costs.

Construction of the central Barrie Hub and satellite post construction projects is anticipated to replace three existing paramedic stations – Tiffin, Barrie North and Stroud. The new facilities will include 28 bays to house new vehicles as well a number of existing vehicles that are either stored at the stations to be replaced, or are stored outdoors, which is contrary to Ministry of Health standards. Of the 28 new bays constructed as part of the project, 11 existing bays will be replaced and 7 vehicles currently stored outside will be brought in. Therefore, 18 of the 28 bays relate to replacement, or benefit-to-existing shares. This share (64%) has been applied to all central Barrie Hub and post projects. The benefit-to-existing share for other station construction is based on the number of bays being replaced at each station. For example, the new Orillia paramedic station, which will be constructed in 2016 will have eight bays, which will replace the existing 5-bay facility. Therefore, the benefit-to-existing share allocated to these project costs is equal to 63 per cent. In total, benefit-to-existing shares total \$1.90 million for land acquisition and \$15.95 million for building construction. The required ten per cent discount totals \$135,170 for land acquisition and \$1.08 million for building construction.

Also included in the development-related capital program for Paramedic Services is additional paramedic fleet to service population growth. The total cost for vehicle

acquisitions is \$2.32 million, \$723,810 of which is to be funded by the Cities of Barrie and Orillia. No benefit-to-existing shares have been deducted as all costs represent additional fleet purchases and relate fully to development. The ten per cent discount totals \$159,620 and has been removed from the DC eligible costs.

Shares of the capital program that exceed the maximum allowable funding envelope have been allocated to development beyond the ten-year planning period under review. These costs total \$7.33 million and will be eligible for funding under future development charges.

The remaining DC eligible cost of \$6.27 million will be recovered through development charges during the ten-year planning period between 2016 and 2025. The development-related net capital cost is allocated 82 per cent to residential development (\$5.14 million) and 18 per cent (\$1.13 million) to non-residential development. The residential share of the net development-related capital cost is divided by the ten-year growth in population in new dwelling units (94,236) to derive an unadjusted charge of \$54.53 per capita. The non-residential share of the net growth related capital cost is divided by the ten-year forecast growth in floor space (1.44 million sq. metres), resulting in an unadjusted charge of \$0.78 per square metre.

TABLE 3 CASH FLOW ANALYSIS

After cash flow consideration, both the residential and non-residential development charges increase to \$61.88 per capita and \$0.89 per square metre, respectively. This reflects the front-ended nature of the capital program.

PARAMEDIC SERVICES SUMMARY						
10-year Hist.	2016 - 2025		Unadjusted		Adjusted	
Service Level	Development-Related Capital Program		Development Charge		Development Charge	
per Pop & Emp.	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$68.52	\$47,150,679	\$6,266,270	\$54.53	\$0.78	\$61.88	\$0.89

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COUNTY OF SIMCOE
INVENTORY OF CAPITAL ASSETS
PARAMEDIC SERVICES

Weighted Taxable Assessment Excluding Cities of Barrie & Orillia: **69%**

BUILDINGS Station Name	# of Square Feet										UNIT COST (\$/sq. ft.)
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
Alliston Station	3,120	3,120	3,120	3,120	3,120	3,120	3,120	3,120	3,120	3,120	\$470
Angus Station	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	\$470
Barrie North Station	5,893	5,893	5,893	5,893	5,893	5,893	5,893	5,893	5,893	5,893	\$470
Barrie Tiffin Station	5,246	5,246	5,246	5,246	5,246	5,246	5,246	5,246	5,246	5,246	\$470
Bradford Station	3,120	3,120	3,120	3,120	3,120	3,120	3,120	3,120	3,120	3,120	\$470
Coldwater Station	1,254	1,254	1,254	1,254	1,254	1,254	1,254	1,254	1,254	1,254	\$470
Collingwood Station	3,026	3,026	3,026	3,026	3,026	3,026	3,026	3,026	3,026	3,026	\$470
Craighurst Station	2,597	2,597	2,597	2,597	2,597	2,597	2,597	2,597	2,597	2,597	\$470
Elmvale Station	600	600	600	600	600	600	600	600	600	600	\$470
Midland Station	5,316	5,316	5,316	5,316	5,316	5,316	5,316	5,316	5,316	5,316	\$470
Orillia Station	7,420	7,420	7,420	7,420	7,420	7,420	7,420	7,420	7,420	7,420	\$470
Stayner Station	-	-	-	-	-	-	5,424	5,424	5,424	5,424	\$470
Stroud Station	2,715	2,715	2,715	2,715	2,715	2,715	2,715	2,715	2,715	2,715	\$470
New Tecumseth (Tottenham)	-	-	-	-	444	444	444	444	444	444	\$470
Wasga Beach Station	2,178	2,178	2,178	2,178	2,178	2,178	2,178	2,178	2,178	2,178	\$470
Washago Station	2,597	2,597	2,597	2,597	2,597	2,597	2,597	2,597	2,597	2,597	\$470
Administration Centre	1,098	2,240	2,240	2,240	2,240	3,962	3,962	3,962	3,962	3,962	\$306
Total (sq.ft.)	50,680	51,822	51,822	51,822	52,266	53,988	59,412	59,412	59,412	59,412	
Total (\$000)	\$23,631.1	\$23,980.0	\$23,980.0	\$23,980.0	\$24,188.6	\$24,714.7	\$27,263.3	\$27,263.3	\$27,263.3	\$27,263.3	
County of Simcoe Share¹ (\$000)	\$15,923.6	\$16,098.6	\$16,105.7	\$16,168.9	\$16,264.1	\$16,701.0	\$18,437.9	\$18,528.7	\$18,620.0	\$18,757.5	

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COUNTY OF SIMCOE
INVENTORY OF CAPITAL ASSETS
PARAMEDIC SERVICES

LAND Station Name	# of Hectares										UNIT COST (\$/ha)
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
Alliston Station	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	\$1,300,000
Angus Station	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	\$1,300,000
Barrie North Station	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	\$1,300,000
Barrie Tiffin Station	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	\$1,300,000
Bradford Station	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	\$1,300,000
Coldwater Station	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	\$1,000,000
Collingwood Station	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	\$1,000,000
Craighurst Station	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	\$1,000,000
Elmvale Station	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	\$1,000,000
Midland Station	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	\$1,000,000
Orillia Station	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	\$1,000,000
Stayner Station	-	-	-	-	-	-	0.64	0.64	0.64	0.64	\$1,000,000
Stroud Station	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	\$1,300,000
New Tecumseth (Tottenham)	-	-	-	-	0.62	0.62	0.62	0.62	0.62	0.62	\$1,300,000
Wasga Beach Station	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	\$1,000,000
Washago Station	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	\$1,000,000
Administration Centre	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$1,300,000
Total (ha)	8.40	8.40	8.40	8.40	9.02	9.02	9.66	9.66	9.66	9.66	
Total (\$000)	\$9,168.0	\$9,168.0	\$9,168.0	\$9,168.0	\$9,974.0	\$9,974.0	\$10,614.0	\$10,614.0	\$10,614.0	\$10,614.0	
County of Simcoe Share¹ (\$000)	\$6,177.8	\$6,154.8	\$6,157.5	\$6,181.7	\$6,706.4	\$6,739.9	\$7,178.2	\$7,213.5	\$7,249.1	\$7,302.5	

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COUNTY OF SIMCOE
INVENTORY OF CAPITAL ASSETS
PARAMEDIC SERVICES

VEHICLES Vehicle Type	# of Vehicles										UNIT COST (\$/vehicle)
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
Ambulance	36	37	39	39	39	39	39	39	41	42	\$202,440
Emergency Response Vehicle (ERV)	6	7	8	8	9	9	9	9	9	9	\$107,000
Emergency Support Unit (ESU)	1	1	1	2	2	2	2	2	2	2	\$40,000
Mobile Command Centre	1	1	1	1	1	1	1	1	1	1	\$160,000
Director Vehicle	1	1	1	1	1	1	1	1	1	1	\$35,000
Public Access Defibrillation (PAD) Vehicle	2	2	2	2	2	1	1	1	1	1	\$26,000
ATV	1	1	1	1	1	1	1	1	1	1	\$12,000
ATV Trailer	1	1	1	1	1	1	1	1	1	1	\$2,500
Gator	-	-	-	-	1	1	1	1	1	1	\$60,000
Golf Cart	-	-	-	-	1	1	1	1	1	1	\$5,000
Emergency Support Unit (ESU) Trailer	-	-	-	-	-	2	2	2	2	2	\$8,000
Total (#)	49	51	54	55	58	59	59	59	61	62	
Total (\$000)	\$8,231.3	\$8,540.8	\$9,052.7	\$9,092.7	\$9,264.7	\$9,254.7	\$9,254.7	\$9,254.7	\$9,659.5	\$9,862.0	
County of Simcoe Share¹ (\$000)	\$5,546.6	\$5,733.7	\$6,080.0	\$6,130.9	\$6,229.4	\$6,253.8	\$6,258.8	\$6,289.7	\$6,597.2	\$6,785.2	

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COUNTY OF SIMCOE
INVENTORY OF CAPITAL ASSETS
PARAMEDIC SERVICES

FURNITURE & EQUIPMENT Station Name	Total Value of Furniture & Equipment (\$)									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Alliston Station	\$42,285	\$42,285	\$42,285	\$42,285	\$42,285	\$42,285	\$42,285	\$42,285	\$42,285	\$42,285
Angus Station	\$39,280	\$39,280	\$39,280	\$39,280	\$39,280	\$39,280	\$39,280	\$39,280	\$39,280	\$39,280
Barrie North Station	\$54,110	\$54,110	\$54,110	\$54,110	\$54,110	\$54,110	\$54,110	\$54,110	\$54,110	\$54,110
Barrie Tiffin Station	\$71,125	\$71,125	\$71,125	\$71,125	\$71,125	\$71,125	\$71,125	\$71,125	\$71,125	\$71,125
Bradford Station	\$43,955	\$43,955	\$43,955	\$43,955	\$43,955	\$43,955	\$43,955	\$43,955	\$43,955	\$43,955
Coldwater Station	\$26,110	\$26,110	\$26,110	\$26,110	\$26,110	\$26,110	\$26,110	\$26,110	\$26,110	\$26,110
Collingwood Station	\$44,610	\$44,610	\$44,610	\$44,610	\$44,610	\$44,610	\$44,610	\$44,610	\$44,610	\$44,610
Craighurst Station	\$37,250	\$37,250	\$37,250	\$37,250	\$37,250	\$37,250	\$37,250	\$37,250	\$37,250	\$37,250
Elmvale Station	\$21,480	\$21,480	\$21,480	\$21,480	\$21,480	\$21,480	\$21,480	\$21,480	\$21,480	\$21,480
Midland Station	\$41,435	\$41,435	\$41,435	\$41,435	\$41,435	\$41,435	\$41,435	\$41,435	\$41,435	\$41,435
Orillia Ambulance Station	\$74,085	\$74,085	\$74,085	\$74,085	\$74,085	\$74,085	\$74,085	\$74,085	\$74,085	\$74,085
Stayner Station	\$0	\$0	\$0	\$0	\$0	\$0	\$62,525	\$62,525	\$62,525	\$62,525
Stroud Ambulance Station	\$42,765	\$42,765	\$42,765	\$42,765	\$42,765	\$42,765	\$42,765	\$42,765	\$42,765	\$42,765
New Tecumseth (Tottenham)	\$0	\$0	\$0	\$0	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
Wasga Beach Ambulance Station	\$37,030	\$37,030	\$37,030	\$37,030	\$37,030	\$37,030	\$37,030	\$37,030	\$37,030	\$37,030
Washago Ambulance Station	\$37,250	\$37,250	\$37,250	\$37,250	\$37,250	\$37,250	\$37,250	\$37,250	\$37,250	\$37,250
Administration Centre	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Total (\$000)	\$662.8	\$662.8	\$662.8	\$662.8	\$668.8	\$668.8	\$731.3	\$731.3	\$731.3	\$731.3
County of Simcoe Share¹ (\$000)	\$446.6	\$444.9	\$445.1	\$446.9	\$449.7	\$451.9	\$494.6	\$497.0	\$499.5	\$503.1

¹ County of Simcoe currently manages and operates the paramedic services for its towns and townships as well as the separated cities (Barrie & Orillia). Cities of Barrie and Orillia have a cost-sharing agreement with the County, and their shares are based on weighted taxable assessment values of 26% and 6% respectively.

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COUNTY OF SIMCOE
CALCULATION OF SERVICE LEVELS
PARAMEDIC SERVICES

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Historic Population	323,368	327,724	332,144	336,631	341,186	345,812	352,563	359,450	366,481	373,650
Historic Employment	<u>97,409</u>	<u>97,396</u>	<u>97,411</u>	<u>97,456</u>	<u>97,531</u>	<u>97,636</u>	<u>99,268</u>	<u>100,937</u>	<u>102,634</u>	<u>104,360</u>
Historic Population & Employment	420,777	425,120	429,555	434,087	438,717	443,448	451,831	460,387	469,115	478,010

INVENTORY SUMMARY (\$000) - County Share Only

Buildings	\$15,923.6	\$16,098.6	\$16,105.7	\$16,168.9	\$16,264.1	\$16,701.0	\$18,437.9	\$18,528.7	\$18,620.0	\$18,757.5
Land	\$6,177.8	\$6,154.8	\$6,157.5	\$6,181.7	\$6,706.4	\$6,739.9	\$7,178.2	\$7,213.5	\$7,249.1	\$7,302.5
Vehicles	\$5,546.6	\$5,733.7	\$6,080.0	\$6,130.9	\$6,229.4	\$6,253.8	\$6,258.8	\$6,289.7	\$6,597.2	\$6,785.2
Furniture & Equipment	\$446.6	\$444.9	\$445.1	\$446.9	\$449.7	\$451.9	\$494.6	\$497.0	\$499.5	\$503.1
Total (\$000)	\$28,094.7	\$28,432.0	\$28,788.4	\$28,928.3	\$29,649.6	\$30,146.7	\$32,369.5	\$32,528.9	\$32,965.7	\$33,348.3

SERVICE LEVEL (\$/population & employment)											Average Service Level
Buildings	\$37.84	\$37.87	\$37.49	\$37.25	\$37.07	\$37.66	\$40.81	\$40.25	\$39.69	\$39.24	\$38.52
Land	\$14.68	\$14.48	\$14.33	\$14.24	\$15.29	\$15.20	\$15.89	\$15.67	\$15.45	\$15.28	\$15.05
Vehicles	\$13.18	\$13.49	\$14.15	\$14.12	\$14.20	\$14.10	\$13.85	\$13.66	\$14.06	\$14.19	\$13.90
Furniture & Equipment	\$1.06	\$1.05	\$1.04	\$1.03	\$1.02	\$1.02	\$1.09	\$1.08	\$1.06	\$1.05	\$1.05
Total (\$/population & employment)	\$66.77	\$66.88	\$67.02	\$66.64	\$67.58	\$67.98	\$71.64	\$70.66	\$70.27	\$69.76	\$68.52

COUNTY OF SIMCOE
CALCULATION OF MAXIMUM ALLOWABLE
PARAMEDIC SERVICES

10-Year Funding Envelope Calculation	
10 Year Average Service Level 2006 - 2015	\$68.52
Net Population & Employment Growth 2016-2025	101,613
Maximum Allowable Funding Envelope	\$6,962,523
Less: Uncommitted Excess Capacity	\$0
Less: 10% Legislated Reduction	\$696,252
Discounted Maximum Allowable Funding Envelope	\$6,266,270

Excess Capacity Calculation	
Total Value of Inventory in 2015	\$33,348,289
Inventory Using Average Service Level	\$32,753,245
Excess Capacity	\$595,044
Excess Capacity:	Committed

COUNTY OF SIMCOE
DEVELOPMENT-RELATED CAPITAL PROGRAM
PARAMEDIC SERVICES

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	2016-2025	Post 2025
2.0 PARAMEDIC SERVICES										
2.1 Recovery of Negative Reserve Fund Balance										
2.1.1 Recovery of Negative Reserve Fund Balance	2016	\$ 1,211,439	\$ -	\$ 1,211,439	\$ -	\$ -	\$ 1,211,439	\$ -	\$ 1,211,439	\$ -
Subtotal Recovery of Negative Reserve Fund Balance		\$ 1,211,439	\$ -	\$ 1,211,439	\$ -	\$ -	\$ 1,211,439	\$ -	\$ 1,211,439	\$ -
2.2 New Paramedic Stations - Land										
2.2.1 Barrie Hub Paramedic Station Post #4	2016	\$ 1,025,000	\$ 319,789	\$ 705,211	\$ 453,350	\$ 25,186	\$ 226,675	\$ -	\$ 226,675	\$ -
2.2.2 Orillia Paramedic Station	2016	\$ 535,000	\$ 166,914	\$ 368,086	\$ 220,852	\$ 14,723	\$ 132,511	\$ -	\$ 132,511	\$ -
2.2.3 Collingwood Paramedic Station	2016	\$ 740,000	\$ 230,872	\$ 509,128	\$ 305,477	\$ 20,365	\$ 183,286	\$ -	\$ 183,286	\$ -
2.2.4 Bradford Paramedic Station	2017	\$ 330,665	\$ 103,164	\$ 227,501	\$ 113,751	\$ 11,375	\$ 102,376	\$ -	\$ 102,376	\$ -
2.2.5 Innisfil/Alcona Paramedic Station Post #7	2018	\$ 225,437	\$ 70,334	\$ 155,103	\$ 99,710	\$ 5,539	\$ 49,854	\$ -	\$ 49,854	\$ -
2.2.6 Snow Valley Road Paramedic Station Post #1	2019	\$ 278,046	\$ 86,747	\$ 191,299	\$ 122,980	\$ 6,832	\$ 61,487	\$ -	\$ 61,487	\$ -
2.2.7 Mapleview & 20th SR Paramedic Station Post #6	2020	\$ 278,046	\$ 86,747	\$ 191,299	\$ 122,980	\$ 6,832	\$ 61,487	\$ -	\$ -	\$ 61,487
2.2.8 Wasaga Beach Paramedic Station	2021	\$ 257,812	\$ 80,435	\$ 177,377	\$ 88,689	\$ 8,869	\$ 79,820	\$ -	\$ -	\$ 79,820
2.2.9 Barrie Central Post #2	2023	\$ 278,046	\$ 86,747	\$ 191,299	\$ 122,980	\$ 6,832	\$ 61,487	\$ -	\$ -	\$ 61,487
2.2.10 Ferndale & Edgehill Drive Post #3	2023	\$ 278,046	\$ 86,747	\$ 191,299	\$ 122,980	\$ 6,832	\$ 61,487	\$ -	\$ -	\$ 61,487
2.2.11 Salem & 5th Paramedic Station Post #5	2024	\$ 278,046	\$ 86,747	\$ 191,299	\$ 122,980	\$ 6,832	\$ 61,487	\$ -	\$ -	\$ 61,487
2.2.12 Victoria Harbour Paramedic Station	2025	\$ 217,343	\$ 67,809	\$ 149,534	\$ -	\$ 14,953	\$ 134,581	\$ -	\$ -	\$ 134,581
Subtotal New Paramedic Stations - Land		\$ 4,721,487	\$ 1,473,052	\$ 3,248,435	\$ 1,896,728	\$ 135,171	\$ 1,216,537	\$ -	\$ 756,188	\$ 460,348

COUNTY OF SIMCOE
DEVELOPMENT-RELATED CAPITAL PROGRAM
PARAMEDIC SERVICES

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	2016-2025	Post 2025
2.3 New Paramedic Stations - Building Construction										
2.3.1 Orillia Paramedic Station	2016	\$ 5,036,336	\$ 1,571,281	\$ 3,465,055	\$ 2,165,659	\$ 129,940	\$ 1,169,456	\$ -	\$ 1,169,456	\$ -
2.3.2 Penetanguishene - Paramedic Space in Fire Hall	2016	\$ 414,895	\$ 129,443	\$ 285,452	\$ -	\$ 28,545	\$ 256,907	\$ -	\$ 256,907	\$ -
2.3.3 Collingwood Paramedic Station	2017	\$ 2,831,453	\$ 883,382	\$ 1,948,071	\$ 1,168,842	\$ 77,923	\$ 701,305	\$ -	\$ 701,305	\$ -
2.3.4 Bradford Paramedic Station	2018	\$ 2,584,120	\$ 806,217	\$ 1,777,903	\$ 888,951	\$ 88,895	\$ 800,056	\$ -	\$ 800,056	\$ -
2.3.5 Barrie Hub Paramedic Station Post #4	2019	\$ 18,800,000	\$ 5,865,393	\$ 12,934,607	\$ 8,315,100	\$ 461,951	\$ 4,157,556	\$ -	\$ 807,438	\$ 3,350,118
2.3.6 Innisfil/Alcona Paramedic Station Post #7	2020	\$ 949,547	\$ 296,248	\$ 653,299	\$ 419,980	\$ 23,332	\$ 209,987	\$ -	\$ -	\$ 209,987
2.3.7 Snow Valley Road Paramedic Station Post #1	2020	\$ 949,547	\$ 296,248	\$ 653,299	\$ 419,980	\$ 23,332	\$ 209,987	\$ -	\$ -	\$ 209,987
2.3.8 Mapleview & 20th SR Paramedic Station Post #6	2021	\$ 949,547	\$ 296,248	\$ 653,299	\$ 419,980	\$ 23,332	\$ 209,987	\$ -	\$ -	\$ 209,987
2.3.9 Wasaga Beach Paramedic Station	2022	\$ 2,584,120	\$ 806,217	\$ 1,777,903	\$ 888,951	\$ 88,895	\$ 800,056	\$ -	\$ -	\$ 800,056
2.3.10 Barrie Central Post #2	2024	\$ 949,547	\$ 296,248	\$ 653,299	\$ 419,980	\$ 23,332	\$ 209,987	\$ -	\$ -	\$ 209,987
2.3.11 Ferndale & Edgehill Drive Post #3	2024	\$ 949,547	\$ 296,248	\$ 653,299	\$ 419,980	\$ 23,332	\$ 209,987	\$ -	\$ -	\$ 209,987
2.3.12 Salem & 5th Paramedic Station Post #5	2025	\$ 949,547	\$ 296,248	\$ 653,299	\$ 419,980	\$ 23,332	\$ 209,987	\$ -	\$ -	\$ 209,987
2.3.13 Victoria Harbour Paramedic Station	2025	\$ 949,547	\$ 296,248	\$ 653,299	\$ -	\$ 65,330	\$ 587,969	\$ -	\$ -	\$ 587,969
Subtotal New Paramedic Stations - Building Construction		\$ 38,897,753	\$ 12,135,671	\$ 26,762,082	\$ 15,947,385	\$ 1,081,470	\$ 9,733,228	\$ -	\$ 3,735,163	\$ 5,998,065
2.4 Development-Related Fleet Acquisitions										
2.4.1 Paramedic Fleet	2016	\$ 152,000	\$ 47,422	\$ 104,578	\$ -	\$ 10,458	\$ 94,120	\$ -	\$ 94,120	\$ -
2.4.2 Paramedic Fleet	2017	\$ 163,000	\$ 50,854	\$ 112,146	\$ -	\$ 11,215	\$ 100,931	\$ -	\$ 100,931	\$ -
2.4.3 Paramedic Fleet	2018	\$ 163,000	\$ 50,854	\$ 112,146	\$ -	\$ 11,215	\$ 100,931	\$ -	\$ 100,931	\$ -
2.4.4 Paramedic Fleet	2019	\$ 432,000	\$ 134,779	\$ 297,221	\$ -	\$ 29,722	\$ 267,499	\$ -	\$ 267,499	\$ -
2.4.5 Paramedic Fleet	2020	\$ 163,000	\$ 50,854	\$ 112,146	\$ -	\$ 11,215	\$ 100,931	\$ -	\$ -	\$ 100,931
2.4.6 Paramedic Fleet	2021	\$ 163,000	\$ 50,854	\$ 112,146	\$ -	\$ 11,215	\$ 100,931	\$ -	\$ -	\$ 100,931
2.4.7 Paramedic Fleet	2022	\$ 326,000	\$ 101,708	\$ 224,292	\$ -	\$ 22,429	\$ 201,862	\$ -	\$ -	\$ 201,862
2.4.8 Paramedic Fleet	2023	\$ 269,000	\$ 83,925	\$ 185,075	\$ -	\$ 18,507	\$ 166,567	\$ -	\$ -	\$ 166,567
2.4.9 Paramedic Fleet	2024	\$ 163,000	\$ 50,854	\$ 112,146	\$ -	\$ 11,215	\$ 100,931	\$ -	\$ -	\$ 100,931
2.4.10 Paramedic Fleet	2025	\$ 326,000	\$ 101,708	\$ 224,292	\$ -	\$ 22,429	\$ 201,862	\$ -	\$ -	\$ 201,862
Subtotal Development-Related Fleet Acquisitions		\$ 2,320,000	\$ 723,814	\$ 1,596,186	\$ -	\$ 159,619	\$ 1,436,567	\$ -	\$ 563,481	\$ 873,086
TOTAL PARAMEDIC SERVICES		\$ 47,150,679	\$ 14,332,538	\$ 32,818,141	\$ 17,844,112	\$ 1,376,259	\$ 13,597,770	\$ -	\$ 6,266,270	\$ 7,331,499

Residential Development Charge Calculation		
Residential Share of 2016 - 2025 DC Eligible Costs	82%	\$5,138,342
10 Year Growth in Population in New Units		94,236
Unadjusted Development Charge Per Capita		\$54.53
Non-Residential Development Charge Calculation		
Non-Residential Share of 2016 - 2025 DC Eligible Costs	18%	\$1,127,929
10 Year Growth in Square Metres		1,439,250
Unadjusted Development Charge Per Square Metre		\$0.78

2016-2025 Net Funding Envelope	\$6,266,270
Reserve Fund Balance	
Balance as at January 1, 2016	(\$1,211,439)

APPENDIX B.2
TABLE 3 - PAGE 1

COUNTY OF SIMCOE
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
PARAMEDIC SERVICES
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)

PARAMEDIC SERVICES	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	TOTAL
OPENING CASH BALANCE	\$0.0	(\$2,214.5)	(\$2,550.4)	(\$2,937.1)	(\$3,502.6)	(\$3,063.7)	(\$2,574.2)	(\$2,025.4)	(\$1,416.4)	(\$742.7)	
2016-2025 RESIDENTIAL FUNDING REQUIREMENTS											
- Paramedic Services: Non Inflated	\$2,685.0	\$741.8	\$779.7	\$931.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$5,138.3
- Paramedic Services: Inflated	\$2,685.0	\$756.6	\$811.2	\$988.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$5,241.7
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	8,561	8,686	8,876	9,071	9,267	9,466	9,737	9,961	10,189	10,422	94,236
REVENUE											
- DC Receipts: Inflated	\$529.8	\$548.2	\$571.4	\$595.7	\$620.7	\$646.7	\$678.5	\$708.0	\$738.7	\$770.7	\$6,408.4
INTEREST											
- Interest on Opening Balance	\$0.0	(\$121.8)	(\$140.3)	(\$161.5)	(\$192.6)	(\$168.5)	(\$141.6)	(\$111.4)	(\$77.9)	(\$40.8)	(\$1,156.5)
- Interest on In-year Transactions	(\$59.3)	(\$5.7)	(\$6.6)	(\$10.8)	\$10.9	\$11.3	\$11.9	\$12.4	\$12.9	\$13.5	(\$9.5)
TOTAL REVENUE	\$470.5	\$420.7	\$424.5	\$423.3	\$438.9	\$489.5	\$548.8	\$609.0	\$673.7	\$743.3	\$5,242.4
CLOSING CASH BALANCE	(\$2,214.5)	(\$2,550.4)	(\$2,937.1)	(\$3,502.6)	(\$3,063.7)	(\$2,574.2)	(\$2,025.4)	(\$1,416.4)	(\$742.7)	\$0.7	

2016 Adjusted Charge Per Capita

\$61.88

Allocation of Capital Program

Residential Sector	82.0%
Non-Residential Sector	18.0%

Rates for 2016

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 - PAGE 2

**COUNTY OF SIMCOE
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
PARAMEDIC SERVICES
NON-RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)**

PARAMEDIC SERVICES	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	TOTAL
OPENING CASH BALANCE	\$0.00	(\$512.92)	(\$576.15)	(\$649.63)	(\$761.47)	(\$651.84)	(\$530.08)	(\$415.98)	(\$290.10)	(\$151.59)	
2016-2025 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Paramedic Services: Non Inflated	\$589.4	\$162.8	\$171.2	\$204.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$1,127.9
- Paramedic Services: Inflated	\$589.4	\$166.1	\$178.1	\$217.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$1,150.6
NEW NON-RESIDENTIAL DEVELOPMENT											
- Growth in Square Metres	101,591	145,759	148,700	151,750	154,900	157,970	140,830	143,350	145,900	148,500	1,439,250
REVENUE											
- DC Receipts: Inflated	\$90.2	\$132.0	\$137.4	\$143.0	\$148.9	\$154.9	\$140.8	\$146.2	\$151.8	\$157.6	\$1,402.8
INTEREST											
- Interest on Opening Balance	\$0.0	(\$28.2)	(\$31.7)	(\$35.7)	(\$41.9)	(\$35.9)	(\$29.2)	(\$22.9)	(\$16.0)	(\$8.3)	(\$249.7)
- Interest on In-year Transactions	(\$13.7)	(\$0.9)	(\$1.1)	(\$2.0)	\$2.6	\$2.7	\$2.5	\$2.6	\$2.7	\$2.8	(\$2.1)
TOTAL REVENUE	\$76.5	\$102.9	\$104.6	\$105.2	\$109.6	\$121.8	\$114.1	\$125.9	\$138.5	\$152.0	\$1,151.0
CLOSING CASH BALANCE	(\$512.9)	(\$576.2)	(\$649.6)	(\$761.5)	(\$651.8)	(\$530.1)	(\$416.0)	(\$290.1)	(\$151.6)	\$0.4	

2016 Adjusted Charge Per Square Metre	\$0.89
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Allocation of Capital Program	
Residential Sector	82.0%
Non-Residential Sector	18.0%
Rates for 2016	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.3

LONG TERM CARE AND SENIORS SERVICES

APPENDIX B.3

LONG TERM CARE & SENIORS SERVICES

The County of Simcoe owns and operates four long term care facilities located in Beeton, Collingwood, Orillia and Penetanguishene. Each of the facilities provide a range of housing and care options, from Life Lease homes to assisted living suites. The Long Term Care component of this service, not including Seniors Services is shared, based on a cost sharing agreement with the County of Simcoe and the separated Cities of Barrie and Orillia. Only the County's share is incorporated into the development charges calculation.

TABLE 1 HISTORICAL SERVICE LEVELS

Table 1 displays the ten-year historical inventory for buildings, land, vehicles and furniture and equipment for Long Term Care and Seniors Services. The buildings and land have been separated by Manors and Villages. Long Term Care services are provided at the manors, which are shared with the Cities of Barrie and Orillia through a cost sharing agreement. In 2015, the County of Simcoe's share was 78.9 per cent of the costs. Seniors Services are provided at the Villages and are operated and funded fully by the County. Therefore, no shares have been deducted from this portion of the inventory.

The County of Simcoe provides long term care services from four manors. In 2015, the total square footage of the manors was 497,100. Georgian Village in Penetanguishene was reconstructed and expanded in 2013 and has both a Manor and a Village component. Common spaces in the facility have been split and allocated to both the manor and village based on total facility gross floor area. 16,100 square feet has been removed from the inventory, which represents excess capacity in Georgian Manor. This share has been calculated based on the negative reserve fund balance that continues to be funded through development charges going forward related to the building's construction in 2013. The excess capacity has been deducted for both the Manor and Village space, based on shares of the expansion. The total Manor square footage in 2015, net of the excess capacity was 481,000 square feet, which at a total of \$356 per square foot results in a total value of \$171.33 million. At 78.9 per cent, the County's share amounts to \$135.23 million.

The four manors occupy 10.45 hectares of land, of which 0.44 is removed as it relates to excess capacity at Georgian Manor. The net 10.01 hectares is valued at \$10.74 million, of which \$8.48 million is the County's responsibility.

Seniors Services are provided at three Simcoe County Villages. The Senior Services component of Georgian Village was built in 2013 as part of the expansion and reconstruction of the old facility. Similar to the Manor, excess capacity in the amount of almost 42,000 square feet has been removed from the inventory to account for the share of the project that continues to be funded through development charges going forward. The total square footage of the Villages, net of the excess capacity is 211,851 square feet. At \$347 per square foot, the buildings are valued at \$73.41 million. The County does not share funding of Senior Services facilities with Barrie and Orillia and, as such, the full \$73.41 million is incorporated into the County's inventory of capital assets.

The Villages occupy approximately 6.31 hectares of land, of which 1.15 hectares is removed for excess capacity considerations. The net 5.15 hectares was valued at \$5.37 million in 2015.

Long Term Care & Seniors Services currently uses 12 vehicles to provide service throughout the County, including passenger buses, vans, and service vehicles. These vehicles had a combined value of \$702,100 in 2015. Finally, the total value of all furniture and equipment at all facilities totals \$7.31 million.

The 2015 combined replacement value of the County's share of the inventory of capital assets for Long Term Care & Seniors Services was \$230.49 million. This results in a ten-year historical average service level of \$527.79 per capita. The historical service level, multiplied by the ten-year net population growth (81,494), results in a ten-year maximum allowable funding envelope of \$43.01 million.

Despite the fact that values for building space and land were removed from the inventory to account for the ongoing funding of Georgian Village, additional excess capacity is calculated. Of the total \$33.28 million in calculated excess capacity, \$20.26 million is committed as it relates to the ongoing recovery of the negative reserve fund balance. The remaining \$13.02 million remains uncommitted and has been removed from the maximum allowable funding envelope. Finally, the required ten per cent discount totals \$3.00 million and is also discounted. The remaining discounted funding envelope brought forward to the development charge calculation totals \$26.99 million.

**TABLE 2 2016–2025 DEVELOPMENT-RELATED CAPITAL PROGRAM &
CALCULATION OF THE “UNADJUSTED” DEVELOPMENT CHARGES**

The 2016 to 2025 development-related capital program includes the ongoing recovery of the negative DC reserve fund balance, which relates to the 2013 construction of Georgian Village, as well as a provision for future development-related facility space later in the ten-year planning period.

In total, the Long Term Care & Seniors Services capital program amounts to \$40.26 million. No replacement shares providing a benefit to the existing community have been identified, as both projects relate only to expanded, or growth-related recoveries. The ten per cent discount has been applied only to the new provision as the recovery of the negative DC reserve fund balance is already net of the discount. Therefore, these discounted shares total \$2.00 million. The amount by which the DC eligible costs exceed the maximum allowable funding envelope totals \$11.27 million, and is deemed to provide benefit to development beyond 2025. This share will be eligible for funding under subsequent development charge studies, subject to service level restrictions.

The remaining \$26.99 million is related to development in the 2016–2025 planning period and is eligible for DC recovery. The development-related net capital cost is allocated entirely to residential development. Therefore, residential DC eligible capital costs are divided by the ten-year growth in population in new dwelling units (94,236) to derive an unadjusted charge of \$286.44 per capita.

TABLE 3 CASH FLOW ANALYSIS

After cash flow consideration, the residential calculated charge increases to \$288.98 per capita. This increase reflects the front-ended nature of the timing of anticipated capital projects.

The following table summarizes the calculation of the Long Term Care & Senior Services development charge:

LONG TERM CARE & SENIORS SERVICES SUMMARY						
10-year Hist.	2016 - 2025		Unadjusted		Adjusted	
Service Level	Development-Related Capital Program		Development Charge		Development Charge	
per capita	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$527.79	\$40,263,968	\$26,992,927	\$286.44	\$0.00	\$288.98	\$0.00

APPENDIX B.3
TABLE 1 - PAGE 1COUNTY OF SIMCOE
INVENTORY OF CAPITAL ASSETS
LONG TERM CARE & SENIORS SERVICES

BUILDINGS - MANORS Facility Name	# of Square Feet										UNIT COST (\$/sq. ft.)
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
Georgian Manor - Penetanguishene	68,782	68,782	68,782	68,782	68,782	68,782	68,782	132,017	132,017	132,017	\$356
Georgian Manor - Penetanguishene (Common Areas)	-	-	-	-	-	-	-	4,865	4,865	4,865	\$356
Georgian Manor Excess Capacity	-	-	-	-	-	-	-	(16,062)	(16,062)	(16,062)	\$356
Simcoe Manor - Beeton - Long Term Care	121,746	121,746	121,746	121,746	121,746	121,746	121,746	121,746	121,746	121,746	\$356
Sunset Manor - Collingwood - Long Term Care	137,270	137,270	137,270	137,270	137,270	137,270	137,270	137,270	137,270	137,270	\$356
Trillium Manor - Orillia	101,206	101,206	101,206	101,206	101,206	101,206	101,206	101,206	101,206	101,206	\$356
Total (sq.ft.)	429,004	429,004	429,004	429,004	429,004	429,004	429,004	481,042	481,042	481,042	
Total (\$000)	\$152,794.1	\$152,794.1	\$152,794.1	\$152,794.1	\$152,794.1	\$152,794.1	\$152,794.1	\$171,327.9	\$171,327.9	\$171,327.9	
County of Simcoe Share¹ (\$000)	\$120,597.3	\$120,597.3	\$120,597.3	\$120,597.3	\$120,597.3	\$120,597.3	\$120,597.3	\$135,225.7	\$135,225.7	\$135,225.7	

LAND - MANORS Facility Name	# of Hectares										UNIT COST (\$/ha)
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
Georgian Manor - Penetanguishene	0.17	0.17	0.17	0.17	0.17	0.17	0.17	3.77	3.77	3.77	\$1,000,000
Georgian Manor Excess Capacity	-	-	-	-	-	-	-	(0.44)	(0.44)	(0.44)	\$1,000,000
Simcoe Manor - Beeton	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	\$1,300,000
Sunset Manor - Collingwood	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	\$1,000,000
Trillium Manor - Orillia	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66	\$1,000,000
Total (ha)	6.85	6.85	6.85	6.85	6.85	6.85	6.85	10.01	10.01	10.01	
Total (\$000)	\$7,589.6	\$7,589.6	\$7,589.6	\$7,589.6	\$7,589.6	\$7,589.6	\$7,589.5	\$10,743.4	\$10,743.4	\$10,743.4	
County of Simcoe Share¹ (\$000)	\$5,990.3	\$5,990.3	\$5,990.3	\$5,990.3	\$5,990.3	\$5,990.3	\$5,990.3	\$8,479.6	\$8,479.6	\$8,479.6	

¹ County of Simcoe shares the funding and operating responsibility of all Manors with the separated cities of Barrie & Orillia. The cities have a cost-sharing agreement with the County, and the County's share is 78.93%

APPENDIX B.3
TABLE 1 - PAGE 2

COUNTY OF SIMCOE
INVENTORY OF CAPITAL ASSETS
LONG TERM CARE & SENIORS SERVICES

BUILDINGS - VILLAGES Facility Name	# of Square Feet										UNIT COST (\$/sq. ft.)
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
Georgian Village - Penetanguishene	-	-	-	-	-	-	-	165,241	165,241	165,241	\$347
Georgian Village - Penetanguishene (Common Areas)	-	-	-	-	-	-	-	6,089	6,089	6,089	\$347
Georgian Village Excess Capacity	-	-	-	-	-	-	-	(41,972)	(41,972)	(41,972)	\$347
Simcoe Village - Beeton	35,280	35,280	35,280	35,280	35,280	35,280	35,281	35,281	35,281	35,281	\$347
Sunset Village - Collingwood	47,212	47,212	47,212	47,212	47,212	47,212	47,212	47,212	47,212	47,212	\$347
Total (sq.ft.)	82,492	82,492	82,492	82,492	82,492	82,492	82,493	211,851	211,851	211,851	
Total (\$000)	\$28,583.5	\$28,583.5	\$28,583.5	\$28,583.5	\$28,583.5	\$28,583.5	\$28,583.8	\$73,406.4	\$73,406.4	\$73,406.4	

LAND - VILLAGES Facility Name	# of Hectares										UNIT COST (\$/ha)
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
Georgian Village - Penetanguishene	-	-	-	-	-	-	-	4.71	4.71	4.71	\$1,000,000
Georgian Village Excess Capacity	-	-	-	-	-	-	-	(1.15)	(1.15)	(1.15)	\$1,000,000
Simcoe Village - Beeton	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	\$1,300,000
Sunset - Collingwood	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	\$1,000,000
Total (ha)	1.60	1.60	1.60	1.60	1.60	1.60	1.60	5.15	5.15	5.15	
Total (\$000)	\$1,808.4	\$1,808.4	\$1,808.4	\$1,808.4	\$1,808.4	\$1,808.4	\$1,808.5	\$5,367.5	\$5,367.5	\$5,367.5	

APPENDIX B.3
TABLE 1 - PAGE 3COUNTY OF SIMCOE
INVENTORY OF CAPITAL ASSETS
LONG TERM CARE & SENIORS SERVICES

VEHICLES Type of Vehicle	# of Vehicles										UNIT COST (\$/vehicle)
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
12 x passenger bus	4	4	4	4	4	4	4	4	4	4	\$90,000
Passenger Van	3	3	3	3	3	3	3	2	2	2	\$42,000
Pick-up Truck	-	-	-	-	-	-	-	-	1	2	\$25,300
Plow Truck	-	-	-	-	-	-	-	-	-	1	\$195,000
Trailers	-	-	-	-	-	-	-	-	-	1	\$2,500
Golf Cart	-	-	-	-	-	-	-	2	2	2	\$5,000
Total (#)	7	7	7	7	7	7	7	8	9	12	
Total (\$000)	\$486.0	\$486.0	\$486.0	\$486.0	\$486.0	\$486.0	\$486.0	\$454.0	\$479.3	\$702.1	

FURNITURE & EQUIPMENT Facility Name	Total Value of Furniture & Equipment (\$)									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Simcoe Manor - Beeton	\$1,702,899	\$1,702,899	\$1,702,899	\$1,702,899	\$1,702,899	\$1,702,899	\$1,702,899	\$1,702,899	\$1,702,899	\$1,702,899
Sunset Manor - Collingwood	\$2,027,261	\$2,027,261	\$2,027,261	\$2,027,261	\$2,027,261	\$2,027,261	\$2,027,261	\$2,027,261	\$2,027,261	\$2,027,261
Georgian Manor - Penetanguishene	\$438,000	\$438,000	\$438,000	\$438,000	\$438,000	\$438,000	\$438,000	\$1,530,744	\$1,781,336	\$1,932,655
Trillium Manor - Orillia	\$1,648,839	\$1,648,839	\$1,648,839	\$1,648,839	\$1,648,839	\$1,648,839	\$1,648,839	\$1,648,839	\$1,648,839	\$1,648,839
Total (\$000)	\$5,817.0	\$5,817.0	\$5,817.0	\$5,817.0	\$5,817.0	\$5,817.0	\$5,817.0	\$6,909.7	\$7,160.3	\$7,311.7

APPENDIX B.3
TABLE 1 - PAGE 4

COUNTY OF SIMCOE
CALCULATION OF SERVICE LEVELS
LONG TERM CARE & SENIORS SERVICES

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Historic Population	323,368	327,724	332,144	336,631	341,186	345,812	352,563	359,450	366,481	373,650

INVENTORY SUMMARY (\$000) - County Share Only

Buildings - Manors	\$120,597.30	\$120,597.3	\$120,597.3	\$120,597.3	\$120,597.3	\$120,597.3	\$120,597.3	\$135,225.7	\$135,225.7	\$135,225.7
Land - Manors	\$5,990.3	\$5,990.3	\$5,990.3	\$5,990.3	\$5,990.3	\$5,990.3	\$5,990.3	\$8,479.6	\$8,479.6	\$8,479.6
Buildings - Villages	\$28,583.5	\$28,583.5	\$28,583.5	\$28,583.5	\$28,583.5	\$28,583.5	\$28,583.8	\$73,406.4	\$73,406.4	\$73,406.4
Land - Villages	\$1,808.4	\$1,808.4	\$1,808.4	\$1,808.4	\$1,808.4	\$1,808.4	\$1,808.5	\$5,367.5	\$5,367.5	\$5,367.5
Vehicles	\$486.0	\$486.0	\$486.0	\$486.0	\$486.0	\$486.0	\$486.0	\$454.0	\$479.3	\$702.1
Furniture & Equipment	\$5,817.0	\$5,817.0	\$5,817.0	\$5,817.0	\$5,817.0	\$5,817.0	\$5,817.0	\$6,909.7	\$7,160.3	\$7,311.7
Total (\$000)	\$163,282.5	\$163,282.5	\$163,282.5	\$163,282.5	\$163,282.5	\$163,282.5	\$163,282.9	\$229,842.9	\$230,118.8	\$230,492.9

SERVICE LEVEL (\$/capita)											Average Service Level
Buildings - Manors	\$372.94	\$367.98	\$363.09	\$358.25	\$353.46	\$348.74	\$342.06	\$376.20	\$368.98	\$361.90	\$361.36
Land - Manors	\$18.52	\$18.28	\$18.04	\$17.79	\$17.56	\$17.32	\$16.99	\$23.59	\$23.14	\$22.69	\$19.39
Buildings - Villages	\$88.39	\$87.22	\$86.06	\$84.91	\$83.78	\$82.66	\$81.07	\$204.22	\$200.30	\$196.46	\$119.51
Land - Villages	\$5.59	\$5.52	\$5.44	\$5.37	\$5.30	\$5.23	\$5.13	\$14.93	\$14.65	\$14.36	\$8.15
Vehicles	\$1.50	\$1.48	\$1.46	\$1.44	\$1.42	\$1.41	\$1.38	\$1.26	\$1.31	\$1.88	\$1.46
Furniture & Equipment	\$17.99	\$17.75	\$17.51	\$17.28	\$17.05	\$16.82	\$16.50	\$19.22	\$19.54	\$19.57	\$17.92
Total (\$/capita)	\$504.94	\$498.23	\$491.60	\$485.05	\$478.57	\$472.17	\$463.13	\$639.43	\$627.91	\$616.87	\$527.79

COUNTY OF SIMCOE
CALCULATION OF MAXIMUM ALLOWABLE
LONG TERM CARE & SENIORS SERVICES

10-Year Funding Envelope Calculation	
10 Year Average Service Level 2006 - 2015	\$527.79
Net Population Growth 2016-2025	81,494
Maximum Allowable Funding Envelope	\$43,011,829
Less: Uncommitted Excess Capacity	\$13,019,688
Less: 10% Legislated Reduction	\$2,999,214
Discounted Maximum Allowable Funding Envelope	\$26,992,927

Excess Capacity Calculation	
Total Value of Inventory in 2015	\$230,492,895
Inventory Using Average Service Level	\$197,209,239
Excess Capacity	\$33,283,656
Committed Excess Capacity	\$20,263,968
Uncommitted Excess Capacity	\$13,019,688

APPENDIX B.3
TABLE 2

COUNTY OF SIMCOE
DEVELOPMENT-RELATED CAPITAL PROGRAM
LONG TERM CARE & SENIORS SERVICES

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	2016-2025	Post 2025
3.0 LONG TERM CARE & SENIORS SERVICES										
3.1 Development-Related Capital Projects										
3.1.1 Recovery of Negative Reserve Fund Balance	Various	\$ 20,263,968	\$ -	\$ 20,263,968	\$ -	\$ -	\$ 20,263,968	\$ -	\$ 20,263,968	\$ -
3.1.2 Provision for Future Development-Related Facility Space (Expanded Portion Only)	2021	\$ 20,000,000	\$ -	\$ 20,000,000	\$ -	\$ 2,000,000	\$ 18,000,000	\$ -	\$ 6,728,959	\$ 11,271,041
Subtotal Development-Related Capital Projects		\$ 40,263,968	\$ -	\$ 40,263,968	\$ -	\$ 2,000,000	\$ 38,263,968	\$ -	\$ 26,992,927	\$ 11,271,041
TOTAL LONG TERM CARE & SENIORS SERVICES		\$ 40,263,968	\$ -	\$ 40,263,968	\$ -	\$ 2,000,000	\$ 38,263,968	\$ -	\$ 26,992,927	\$ 11,271,041

Residential Development Charge Calculation		
Residential Share of 2016 - 2025 DC Eligible Costs	100%	\$26,992,927
10 Year Growth in Population in New Units		94,236
Unadjusted Development Charge Per Capita		\$286.44
Non-Residential Development Charge Calculation		
Non-Residential Share of 2016 - 2025 DC Eligible Costs	0%	\$0
10 Year Growth in Square Metres		1,439,250
Unadjusted Development Charge Per Square Metre		\$0.00

2016-2025 Net Funding Envelope	\$26,992,927
Reserve Fund Balance	
Balance as at January 1, 2016	(\$20,263,968)

**APPENDIX B.3
TABLE 3**

**COUNTY OF SIMCOE
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
LONG TERM CARE & SENIORS SERVICES
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)**

LONG TERM CARE & SENIORS SERVICES	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	TOTAL
OPENING CASH BALANCE	\$0.0	\$455.4	\$973.4	\$1,577.6	\$2,275.2	\$3,072.5	(\$3,649.2)	(\$2,947.6)	(\$2,113.8)	(\$1,135.6)	
2016-2025 RESIDENTIAL FUNDING REQUIREMENTS											
- Long Term Care & Seniors Services: Non Inflated	\$2,026.4	\$2,026.4	\$2,026.4	\$2,026.4	\$2,026.4	\$8,755.4	\$2,026.4	\$2,026.4	\$2,026.4	\$2,026.4	\$26,992.9
- Long Term Care & Seniors Services: Inflated	\$2,026.4	\$2,066.9	\$2,108.3	\$2,150.4	\$2,193.4	\$9,666.6	\$2,282.1	\$2,327.7	\$2,374.2	\$2,421.7	\$29,617.8
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	8,561	8,686	8,876	9,071	9,267	9,466	9,737	9,961	10,189	10,422	94,236
REVENUE											
- DC Receipts: Inflated	\$2,474.0	\$2,560.3	\$2,668.6	\$2,781.8	\$2,898.7	\$3,020.2	\$3,168.8	\$3,306.5	\$3,449.9	\$3,599.3	\$29,928.1
INTEREST											
- Interest on Opening Balance	\$0.0	\$15.9	\$34.1	\$55.2	\$79.6	\$107.5	(\$200.7)	(\$162.1)	(\$116.3)	(\$62.5)	(\$249.1)
- Interest on In-year Transactions	\$7.8	\$8.6	\$9.8	\$11.0	\$12.3	(\$182.8)	\$15.5	\$17.1	\$18.8	\$20.6	(\$61.0)
TOTAL REVENUE	\$2,481.8	\$2,584.9	\$2,712.5	\$2,848.1	\$2,990.7	\$2,945.0	\$2,983.6	\$3,161.5	\$3,352.5	\$3,557.4	\$29,617.9
CLOSING CASH BALANCE	\$455.4	\$973.4	\$1,577.6	\$2,275.2	\$3,072.5	(\$3,649.2)	(\$2,947.6)	(\$2,113.8)	(\$1,135.6)	\$0.1	

2016 Adjusted Charge Per Capita

\$288.98

Allocation of Capital Program

Residential Sector	100.0%
Non-Residential Sector	0.0%

Rates for 2016

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

APPENDIX B.4

SOCIAL HOUSING

APPENDIX B.4

SOCIAL HOUSING

The County of Simcoe's Social Housing Department plans, funds and manages the social housing system, including providing services to the separated Cities of Barrie and Orillia. The department is responsible for funding, administration and ensuring compliance of provincial housing programs. The County is the direct owner and manager of the Simcoe County Housing Corporation, which provides affordable housing to seniors, families and individuals with units primarily based on a rent-g geared-to-income program. As with Paramedic Services and Long Term Care & Senior Services, the County manages and operates social housing for all lower-tier municipalities, including the separated cities. The Cities of Barrie and Orillia have a cost-sharing agreement with the County. Their shares have been removed from the calculation of the County's historical service level for Social Housing.

TABLE 1 HISTORICAL SERVICE LEVELS

The County of Simcoe owns a range of social housing stock, including single-detached, semi-detached, townhouse and multi-storey buildings throughout the County. The combined building size of all unit types in 2015 was nearly 1.04 million square feet. The total value of the buildings was \$325.24 million, of which the County is responsible for \$223.77 million. The land associated with all social housing units in 2015 totaled 55.89 hectares throughout the County, which are worth a combined \$61.70 million. The County's share of these costs amount to \$42.45 million.

The total value of the County's Share of Social Services capital infrastructure is valued at \$266.22 million, resulting in a ten-year historical average service level of \$728.24 per capita. The historical service level, multiplied by the ten-year net population and employment growth (81,494), results in a ten-year maximum allowable funding envelope of \$59.35 million. The ten per cent legislated reduction totals \$5.93 million and is removed from the funding envelope. Therefore, the net maximum allowable funding envelope brought forward to the development charges calculation is reduced to \$53.41 million.

TABLE 2 2016–2025 DEVELOPMENT-RELATED CAPITAL PROGRAM & CALCULATION OF THE “UNADJUSTED” DEVELOPMENT CHARGES

The 2016 to 2025 development-related capital program for Social Housing amounts to \$128.97 million and includes the construction of 350 additional units throughout the County over the next ten years, as well as the recovery of a negative reserve fund balance.

Alternative funding sources amount to \$37.33 million and account largely for contributions from the Cities of Barrie and Orillia. Additionally, a grant of \$6.00 million is anticipated from the provincial government to be applied towards a future Investment in Affordable Housing Extension (IAHE) build. This grant has been applied to this project only.

Benefit to existing shares equal to 39 per cent of the net municipal cost have been deducted from the eligible capital costs for all projects. Although all projects included in the capital program are growth-related and represent additional units beyond the stock currently provided by the County, a deduction was made in recognition of demand for units from the existing population in Simcoe. The 39 per cent benefit to existing share was calculated by dividing the units needed to accommodate 10-year population growth by the number of units in the capital program. The table below illustrates the calculation methodology.

Summary of Social Housing Benefit to Existing Calculation Methodology	
Current # of Social Housing Units	1,341
County's Share - 69% (less Barrie & Orillia)	923
# of Units / 1,000 Population in 2015	3.11
Units required to accommodate 10-year population growth (a)	213.79
New units proposed in capital program (b)	350
Growth-Related Share (a/b)	61%
Benefit to Existing Share (remaining shares)	39%

Overall, the benefit to existing shares total \$34.37 million and have been removed from the calculation.

The legislated ten per cent discount totals \$5.40 million. The remaining costs eligible for recovery through development charges between 2016 and 2025 total

\$51.87 million. These costs are allocated entirely to the residential sector as social housing is deemed to benefit future residential development only. The development-related costs are allocated against the ten-year growth in population in new units (94,236), which results in an unadjusted charge of \$550.46 per capita.

TABLE 3 CASH FLOW ANALYSIS

After cash flow consideration, the residential calculated charge increases to \$574.29 per capita. The increases represent the front-ended nature of the timing of the capital program.

The following table summarizes the calculation of the Social Housing development charge:

SOCIAL HOUSING SUMMARY						
10-year Hist.	2016 - 2025		Unadjusted		Adjusted	
Service Level	Development-Related Capital Program		Development Charge		Development Charge	
per capita	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$728.24	\$128,972,711	\$51,872,843	\$550.46	\$0.00	\$574.29	\$0.00

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APPENDIX B.4
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COUNTY OF SIMCOE
INVENTORY OF CAPITAL ASSETS
SOCIAL HOUSING

Weighted Taxable Assessment Excluding Cities of Barrie & Orillia: 69%

BUILDINGS Residential Unit Type	# of Square Feet										UNIT COST (\$/sq.ft)
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
Detached											
Barrie	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	\$256
Midland	79,020	79,020	79,020	79,020	79,020	79,020	79,020	79,020	79,020	79,020	\$256
Penetanguishene	9,278	9,278	9,278	9,278	9,278	9,278	9,278	9,278	9,278	9,278	\$256
Semi-Detached											
Barrie	45,220	45,220	45,220	45,220	45,220	45,220	45,220	45,220	45,220	45,220	\$256
Collingwood	18,800	18,800	18,800	18,800	18,800	18,800	18,800	18,800	18,800	18,800	\$256
Midland	37,658	37,658	37,658	37,658	37,658	37,658	37,658	37,658	37,658	37,658	\$256
Orillia	11,188	11,188	11,188	11,188	11,188	11,188	12,178	12,178	12,178	12,178	\$256
Penetanguishene	38,252	38,252	38,252	38,252	38,252	38,252	38,252	38,252	38,252	38,252	\$256
Townhouse											
Barrie	44,676	44,676	44,676	44,676	44,676	44,676	44,676	44,676	44,676	44,676	\$256
Collingwood	34,384	34,384	34,384	34,384	34,384	34,384	34,384	34,384	34,384	34,384	\$256
Midland	8,304	8,304	8,304	8,304	8,304	8,304	8,304	8,304	8,304	8,304	\$256
Orillia	39,164	39,164	39,164	39,164	39,164	39,167	39,167	39,167	39,167	39,167	\$256
Multi Storey											
Barrie	136,329	136,329	136,329	136,329	136,329	136,329	136,329	136,329	136,329	136,329	\$347
Bradford / Gwillimbury	36,210	36,210	36,210	36,210	61,409	61,409	61,409	61,409	61,409	61,409	\$347
Clearview	10,522	10,522	10,522	10,522	10,522	10,522	10,522	10,522	10,522	10,522	\$347
Collingwood	68,355	68,355	68,355	68,355	68,355	68,355	112,355	112,355	112,355	112,355	\$347
Innisfil	28,230	28,230	28,230	28,230	28,230	28,230	28,230	28,230	28,230	28,230	\$347
Midland	86,634	86,634	86,634	86,634	86,634	86,634	86,634	86,634	86,634	86,634	\$347
New Tecumseth	49,484	49,484	49,484	49,484	49,484	49,484	49,484	49,484	49,484	49,484	\$347
Orillia	60,920	60,920	60,920	60,920	60,920	60,920	60,920	60,920	60,920	60,920	\$347
Penetanguishene	52,407	52,407	52,407	52,407	52,407	52,407	52,407	52,407	52,407	52,407	\$347
Springwater	24,694	24,694	24,694	24,694	24,694	24,694	24,694	24,694	24,694	24,694	\$347
Wasaga Beach	27,744	27,744	27,744	27,744	27,744	27,744	27,744	27,744	27,744	27,744	\$347
Total (#)	969,724	969,724	969,724	969,724	994,923	994,926	1,039,916	1,039,916	1,039,916	1,039,916	
Total (\$000)	\$301,009.7	\$301,009.7	\$301,009.7	\$301,009.7	\$309,741.2	\$309,741.9	\$325,241.7	\$325,241.7	\$325,241.7	\$325,241.7	
County of Simcoe Share¹ (\$000)	\$202,833.3	\$202,077.7	\$202,167.4	\$202,960.6	\$208,266.2	\$209,308.1	\$219,958.0	\$221,041.4	\$222,130.7	\$223,769.9	

¹ County of Simcoe currently manages and operates social housing services for its towns and townships as well as the separated cities (Barrie & Orillia). Cities of Barrie and Orillia have a cost-sharing agreement with the County, and their shares are based on weighted taxable assessment values of 26% and 6% respectively.

COUNTY OF SIMCOE
INVENTORY OF CAPITAL ASSETS
SOCIAL HOUSING

LAND Facility Name	# of Hectares										UNIT COST (\$/ha)
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
Detached											
Barrie	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	\$1,300,000
Midland	4.56	4.56	4.56	4.56	4.56	4.56	4.56	4.56	4.56	4.56	\$1,000,000
Penetanguishene	0.68	0.68	0.68	0.68	0.68	0.68	0.68	0.68	0.68	0.68	\$1,000,000
Semi-Detached											
Barrie	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	\$1,300,000
Collingwood	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$1,000,000
Midland	1.56	1.56	1.56	1.56	1.56	1.56	1.56	1.56	1.56	1.56	\$1,000,000
Orillia	0.08	0.08	0.08	0.08	0.08	0.08	0.13	0.08	0.08	0.08	\$1,000,000
Penetanguishene	1.43	1.43	1.43	1.43	1.43	1.43	1.43	1.43	1.43	1.43	\$1,000,000
Townhouse											
Barrie	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	\$1,300,000
Collingwood	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$1,000,000
Midland	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	\$1,000,000
Orillia	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	\$1,000,000
Multi Storey											
Barrie	6.77	6.77	6.77	6.77	6.77	6.77	6.77	6.77	6.77	6.77	\$1,300,000
Bradford / Gwillimbury	0.81	0.81	0.81	0.81	2.77	2.77	2.77	2.77	2.77	2.77	\$1,300,000
Clearview	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	\$1,000,000
Collingwood	4.42	4.42	4.42	4.42	4.42	4.42	6.16	6.16	6.16	6.16	\$1,000,000
Innisfil	3.86	3.86	3.86	3.86	3.86	3.86	3.86	3.86	3.86	3.86	\$1,300,000
Midland	5.63	5.63	5.63	5.63	5.63	5.63	5.63	5.63	5.63	5.63	\$1,000,000
New Tecumseth	2.21	2.21	2.21	2.21	2.21	2.21	2.21	2.21	2.21	2.21	\$1,300,000
Orillia	4.03	4.03	4.03	4.03	4.03	4.03	4.03	4.03	4.03	4.03	\$1,000,000
Penetanguishene	3.86	3.86	3.86	3.86	3.86	3.86	3.86	3.86	3.86	3.86	\$1,000,000
Springwater	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	\$1,000,000
Wasaga Beach	2.86	2.86	2.86	2.86	2.86	2.86	2.86	2.86	2.86	2.86	\$1,000,000
Total (ha)	52.19	52.19	52.19	52.19	54.15	54.15	55.94	55.89	55.89	55.89	
Total (\$000)	\$57,416.0	\$57,416.0	\$57,416.0	\$57,416.0	\$59,964.0	\$59,964.0	\$61,754.0	\$61,704.0	\$61,704.0	\$61,704.0	
County of Simcoe Share¹ (\$000)	\$38,689.4	\$38,545.3	\$38,562.4	\$38,713.7	\$40,319.1	\$40,520.7	\$41,763.7	\$41,935.4	\$42,142.0	\$42,453.0	

¹ County of Simcoe currently manages and operates social housing services for its towns and townships as well as the separated cities (Barrie & Orillia). Cities of Barrie and Orillia have a cost-sharing agreement with the County, and their shares are based on weighted taxable assessment values of 26% and 6% respectively.

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COUNTY OF SIMCOE
CALCULATION OF SERVICE LEVELS
SOCIAL HOUSING

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Historic Population	323,368	327,724	332,144	336,631	341,186	345,812	352,563	359,450	366,481	373,650

INVENTORY SUMMARY (\$000) - County Share Only

Buildings	\$202,833.3	\$202,077.7	\$202,167.4	\$202,960.6	\$208,266.2	\$209,308.1	\$219,958.0	\$221,041.4	\$222,130.7	\$223,769.9
Land	\$38,689.4	\$38,545.3	\$38,562.4	\$38,713.7	\$40,319.1	\$40,520.7	\$41,763.7	\$41,935.4	\$42,142.0	\$42,453.0
Total (\$000)	\$241,522.7	\$240,623.0	\$240,729.8	\$241,674.3	\$248,585.3	\$249,828.8	\$261,721.7	\$262,976.8	\$264,272.7	\$266,222.9

SERVICE LEVEL (\$/capita)											Average Service Level
Buildings	\$627.25	\$616.61	\$608.67	\$602.92	\$610.42	\$605.27	\$623.88	\$614.94	\$606.12	\$598.88	\$611.50
Land	\$119.65	\$117.61	\$116.10	\$115.00	\$118.17	\$117.18	\$118.46	\$116.67	\$114.99	\$113.62	\$116.74
Total (\$/capita)	\$746.90	\$734.22	\$724.78	\$717.92	\$728.59	\$722.44	\$742.34	\$731.61	\$721.11	\$712.49	\$728.24

COUNTY OF SIMCOE
CALCULATION OF MAXIMUM ALLOWABLE
SOCIAL HOUSING

10-Year Funding Envelope Calculation	
10 Year Average Service Level 2006 - 2015	\$728.24
Net Population Growth 2016-2025	81,494
Maximum Allowable Funding Envelope	\$59,347,191
Less: Uncommitted Excess Capacity	\$0
Less: 10% Legislated Reduction	\$5,934,719
Discounted Maximum Allowable Funding Envelope	\$53,412,472

Excess Capacity Calculation	
Total Value of Inventory in 2015	\$266,222,901
Inventory Using Average Service Level	\$272,106,876
Excess Capacity	\$0
Excess Capacity:	Uncommitted

COUNTY OF SIMCOE
DEVELOPMENT-RELATED CAPITAL PROGRAM
SOCIAL HOUSING

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	2016-2025	Post 2025
4.0 SOCIAL HOUSING										
4.1 Recovery of Negative Reserve Fund Balance										
4.1.1 Recovery of Negative Reserve Fund Balance	2016	\$ 3,316,061	\$ -	\$ 3,316,061	\$ -	\$ -	\$ 3,316,061	\$ -	\$ 3,316,061	\$ -
Subtotal Recovery of Negative Reserve Fund Balance		\$ 3,316,061	\$ -	\$ 3,316,061	\$ -	\$ -	\$ 3,316,061	\$ -	\$ 3,316,061	\$ -
4.2 Additional Building Construction										
4.2.1 Collingwood Redevelopment Ph 1 / Year 1 - 100 new units	2017	\$ 11,967,300	\$ 3,733,666	\$ 8,233,634	\$ 3,204,249	\$ 502,938	\$ 4,526,446	\$ -	\$ 4,526,446	\$ -
4.2.2 Collingwood Redevelopment Ph 1 / Year 2	2018	\$ 11,967,300	\$ 3,733,666	\$ 8,233,634	\$ 3,204,249	\$ 502,938	\$ 4,526,446	\$ -	\$ 4,526,446	\$ -
4.2.3 Collingwood Redevelopment Ph 1 / Year 3	2019	\$ 11,967,300	\$ 3,733,666	\$ 8,233,634	\$ 3,204,249	\$ 502,938	\$ 4,526,446	\$ -	\$ 4,526,446	\$ -
4.2.4 Innisfil Multi-Storey Facility Year 1 - 50 new units	2019	\$ 8,975,475	\$ 2,800,249	\$ 6,175,226	\$ 2,403,187	\$ 377,204	\$ 3,394,835	\$ -	\$ 3,394,835	\$ -
4.2.5 Innisfil Multi-Storey Facility Year 2	2020	\$ 8,975,475	\$ 2,800,249	\$ 6,175,226	\$ 2,403,187	\$ 377,204	\$ 3,394,835	\$ -	\$ 3,394,835	\$ -
4.2.6 IAHE Build / Year 1 - 100 units	2018	\$ 17,950,950	\$ 4,664,532	\$ 13,286,418	\$ 5,170,620	\$ 811,580	\$ 7,304,218	\$ -	\$ 7,304,218	\$ -
4.2.7 IAHE Build / Year 2	2019	\$ 17,950,950	\$ 4,664,532	\$ 13,286,418	\$ 5,170,620	\$ 811,580	\$ 7,304,218	\$ -	\$ 7,304,218	\$ -
4.2.8 Future Social Housing Development Year 1 - 100 new units	2022	\$ 11,967,300	\$ 3,733,666	\$ 8,233,634	\$ 3,204,249	\$ 502,938	\$ 4,526,446	\$ -	\$ 4,526,446	\$ -
4.2.9 Future Social Housing Development Year 2	2023	\$ 11,967,300	\$ 3,733,666	\$ 8,233,634	\$ 3,204,249	\$ 502,938	\$ 4,526,446	\$ -	\$ 4,526,446	\$ -
4.2.10 Future Social Housing Development Year 3	2024	\$ 11,967,300	\$ 3,733,666	\$ 8,233,634	\$ 3,204,249	\$ 502,938	\$ 4,526,446	\$ -	\$ 4,526,446	\$ -
Subtotal Additional Building Construction		\$ 125,656,650	\$ 37,331,559	\$ 88,325,091	\$ 34,373,111	\$ 5,395,198	\$ 48,556,782	\$ -	\$ 48,556,782	\$ -
TOTAL SOCIAL HOUSING		\$ 128,972,711	\$ 37,331,559	\$ 91,641,152	\$ 34,373,111	\$ 5,395,198	\$ 51,872,843	\$ -	\$ 51,872,843	\$ -

Residential Development Charge Calculation		
Residential Share of 2016 - 2025 DC Eligible Costs	100%	\$51,872,843
10 Year Growth in Population in New Units		94,236
Unadjusted Development Charge Per Capita		\$550.46
Non-Residential Development Charge Calculation		
Non-Residential Share of 2016 - 2025 DC Eligible Costs	0%	\$0
10 Year Growth in Square Metres		1,439,250
Unadjusted Development Charge Per Square Metre		\$0.00

2016-2025 Net Funding Envelope	\$53,412,472
Reserve Fund Balance	
Balance as at January 1, 2016	(\$3,316,061)

APPENDIX B.4
TABLE 3

COUNTY OF SIMCOE
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
SOCIAL HOUSING
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)

SOCIAL HOUSING	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	TOTAL
OPENING CASH BALANCE	\$0.00	\$1,628.45	\$2,164.71	(\$4,957.49)	(\$16,151.68)	(\$14,917.60)	(\$9,631.03)	(\$8,939.95)	(\$8,036.01)	(\$6,898.38)	
2016-2025 RESIDENTIAL FUNDING REQUIREMENTS											
- Social Housing : Non Inflated	\$3,316.1	\$4,526.4	\$11,830.7	\$15,225.5	\$3,394.8	\$0.0	\$4,526.4	\$4,526.4	\$4,526.4	\$0.0	\$51,872.8
- Social Housing : Inflated	\$3,316.1	\$4,617.0	\$12,308.6	\$16,157.4	\$3,674.7	\$0.0	\$5,097.5	\$5,199.5	\$5,303.5	\$0.0	\$55,674.2
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	8,561	8,686	8,876	9,071	9,267	9,466	9,737	9,961	10,189	10,422	94,236
REVENUE											
- DC Receipts: Inflated	\$4,916.5	\$5,088.0	\$5,303.3	\$5,528.2	\$5,760.6	\$6,002.0	\$6,297.3	\$6,571.1	\$6,855.9	\$7,152.9	\$59,475.8
INTEREST											
- Interest on Opening Balance	\$0.0	\$57.0	\$75.8	(\$272.7)	(\$888.3)	(\$820.5)	(\$529.7)	(\$491.7)	(\$442.0)	(\$379.4)	(\$3,691.5)
- Interest on In-year Transactions	\$28.0	\$8.2	(\$192.6)	(\$292.3)	\$36.5	\$105.0	\$21.0	\$24.0	\$27.2	\$125.2	(\$109.8)
TOTAL REVENUE	\$4,944.5	\$5,153.2	\$5,186.4	\$4,963.2	\$4,908.8	\$5,286.6	\$5,788.6	\$6,103.4	\$6,441.1	\$6,898.7	\$55,674.5
CLOSING CASH BALANCE	\$1,628.4	\$2,164.7	(\$4,957.5)	(\$16,151.7)	(\$14,917.6)	(\$9,631.0)	(\$8,940.0)	(\$8,036.0)	(\$6,898.4)	\$0.3	

2016 Adjusted Charge Per Capita

\$574.29

Allocation of Capital Program

Residential Sector	100.0%
Non-Residential Sector	0.0%

Rates for 2016

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

APPENDIX B.5

PUBLIC WORKS

APPENDIX B.5

PUBLIC WORKS

The County of Simcoe provides public works and road maintenance services through the Transportation and Engineering department, under the Maintenance Operations sub-department. This section deals with the capital infrastructure of Public Works buildings, land, and related furniture and equipment, and municipal fleet. The capital costs associated with road construction are included in Appendix C.

TABLE 1 HISTORICAL SERVICE LEVELS

The County of Simcoe conducts Public Works at six sites located throughout the County, which all have one main operation facility and a material storage building. The operations facilities total 53,500 square feet and are valued at \$19.07 million. The material storage buildings total 72,700 square feet and are worth a combined \$6.29 million. The land parcels for all six sites total 12.17 hectares, which is worth approximately \$13.77 million. The operations fleet and associated required equipment totals 109 vehicles, and includes plow trucks, tractors, back hoes, pick up trucks and trailers. These vehicles and equipment have a combined value of \$14.70 million. Finally, the total value of furniture and equipment at all six public works sites adds almost \$1.75 million to the value of the inventory of capital assets.

The total value of the Public Works inventory of capital assets is \$55.57 million. The resulting ten-year historic average service level is \$113.59 per population and employment, and this, multiplied by the ten-year growth in population and employment (101,613), results in a maximum allowable funding envelope of \$11.54 million. Excess capacity in the amount of \$1.28 million has been calculated, \$1.01 million of which is committed as it is included in the capital program as the recovery of the negative reserve fund balance and will be funded through future development charges. The remaining amount of \$268,000 remains uncommitted and is netted off of the maximum allowable funding envelope.

Under the *Development Charges Act, 1997*, services related to a highway as defined in subsection 1(1) of the *Municipal Act, 2001*, need not to be reduced by the legislated 10 per cent (as with other general services). The services and capital assets of Public Works are considered to be related to a highway, and as such, the reduced maximum allowable funding envelope of \$11.27 million is brought forward to the development charges calculation.

TABLE 2 2016 – 2025 DEVELOPMENT-RELATED CAPITAL PROGRAM & CALCULATION OF THE “UNADJUSTED” DEVELOPMENT CHARGES

The ten-year development-related capital program for Public Works totals \$2.96 million. This accounts for the recovery of a negative reserve fund balance, an additional material storage building at the Ramara Yard, as well as several additional operations vehicles.

No replacement shares have been identified as these acquisitions are anticipated to be net additions to the inventory of capital assets. Additionally, no ten per cent discount is required. Therefore, the full \$2.96 million is related to development in the 2016 to 2025 planning period. This cost is allocated 82 per cent, or \$2.43 million against new residential development and 18 per cent, or \$532,500 to non-residential development. When applied to the ten-year growth in population in new units (94,236) and growth in square metres of non-residential building space (1,439,250), unadjusted development charges of \$25.74 per capita and \$0.37 per square metre result.

TABLE 3 CASH FLOW ANALYSIS

After cash flow considerations, both the residential and non-residential development charges increase to \$28.13 per capita and \$0.40 per square metre, respectively. The increases represent the front-ended nature of the timing of the capital program.

The following table summarizes the calculation of the Public Works development charge:

PUBLIC WORKS SUMMARY						
10-year Hist.	2016 - 2025		Unadjusted		Adjusted	
Service Level	Development-Related Capital Program		Development Charge		Development Charge	
per Pop & Emp.	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$113.59	\$2,958,076	\$2,958,076	\$25.74	\$0.37	\$28.13	\$0.40

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APPENDIX B.5
TABLE 1 - PAGE 1

COUNTY OF SIMCOE
INVENTORY OF CAPITAL ASSETS
PUBLIC WORKS

BUILDINGS Location	# of Square Feet										UNIT COST (\$/sq.ft.)
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
Midhurst District # 1	15,300	15,300	15,300	15,300	15,300	15,300	15,300	15,300	15,300	15,300	\$356
Beeton District # 2	7,140	7,140	7,140	7,140	7,140	7,140	7,140	12,880	12,880	12,880	\$356
Moonstone # 3	4,416	4,416	4,416	4,416	4,416	4,416	4,416	4,416	4,416	4,416	\$356
Creemore District # 4	4,416	8,316	8,316	8,316	8,316	8,316	8,316	8,316	8,316	8,316	\$356
Perkinsfield District # 5	4,416	4,416	4,416	4,416	4,416	4,416	4,416	4,416	4,416	4,416	\$356
Ramara District #6	8,220	8,220	8,220	8,220	8,220	8,220	8,220	8,220	8,220	8,220	\$356
Total (#)	43,908	47,808	47,808	47,808	47,808	47,808	47,808	53,548	53,548	53,548	
Total (\$000)	\$15,638.3	\$17,027.3	\$17,027.3	\$17,027.3	\$17,027.3	\$17,027.3	\$17,027.3	\$19,071.7	\$19,071.7	\$19,071.7	

MATERIAL STORAGE Location	# of Square Feet										UNIT COST (\$/sq.ft.)
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
Midhurst District # 1	15,700	23,860	23,860	23,860	23,860	23,860	23,860	18,120	18,120	18,120	\$86
Beeton District # 2	5,026	5,026	5,026	5,026	5,026	5,026	5,026	18,117	18,117	18,117	\$86
Moonstone # 3	7,850	7,850	7,850	7,850	7,850	7,850	7,850	7,850	7,850	7,850	\$86
Creemore District # 4	12,876	12,876	12,876	12,876	12,876	12,876	12,876	12,876	12,876	12,876	\$86
Perkinsfield District # 5	7,850	7,850	7,850	7,850	7,850	7,850	7,850	7,850	7,850	7,850	\$86
Ramara District #6	7,850	7,850	7,850	7,850	7,850	7,850	7,850	7,850	7,850	7,850	\$86
Total (#)	57,152	65,312	65,312	65,312	65,312	65,312	65,312	72,663	72,663	72,663	
Total (\$000)	\$4,943.4	\$5,649.2	\$5,649.2	\$5,649.2	\$5,649.2	\$5,649.2	\$5,649.2	\$6,285.1	\$6,285.1	\$6,285.1	

LAND Facility Name	# of Hectares										UNIT COST (\$/ha)
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
Midhurst District # 1	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	\$1,300,000
Beeton District # 2	1.48	1.48	1.48	1.48	1.48	1.48	1.48	4.04	4.04	4.04	\$1,300,000
Moonstone # 3	1.62	1.62	1.62	1.62	1.62	1.62	1.62	1.62	1.62	1.62	\$1,000,000
Creemore District # 4	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66	\$1,000,000
Perkinsfield District # 5	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	\$1,000,000
Ramara District #6	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	\$1,000,000
Total (ha)	9.61	9.61	9.61	9.61	9.61	9.61	9.61	12.17	12.17	12.17	
Total (\$000)	\$10,444.0	\$10,444.0	\$10,444.0	\$10,444.0	\$10,444.0	\$10,444.0	\$10,444.0	\$13,772.0	\$13,772.0	\$13,772.0	

APPENDIX B.5
TABLE 1 - PAGE 2COUNTY OF SIMCOE
INVENTORY OF CAPITAL ASSETS
PUBLIC WORKS

FLEET & SMALL EQUIPMENT Facility Name	# of Fleet and Small Equipment										UNIT COST (\$/unit)
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
1 Ton truck	7	7	7	7	7	7	6	6	7	7	\$44,356
Agricultural tractor	7	7	7	7	7	7	7	7	7	7	\$50,000
Back hoe	4	4	4	6	6	6	6	6	6	6	\$100,000
Combination plow truck	32	36	36	36	36	35	35	35	35	37	\$222,650
Compressor	1	1	1	1	1	1	1	1	1	1	\$6,000
Crew cab	2	2	2	1	1	4	4	4	4	4	\$25,733
Cube van	1	1	1	2	2	2	2	2	2	1	\$28,238
Forklift	-	-	-	-	-	-	-	-	-	1	\$40,000
Gradall	2	2	2	1	1	1	1	1	1	1	\$450,000
Loader	6	6	6	6	6	7	8	8	8	8	\$202,000
Paint truck	1	1	2	2	2	2	2	2	1	1	\$300,000
Pick up truck	10	10	10	10	10	11	10	10	11	11	\$25,278
Road grader	6	6	6	6	6	6	6	6	6	6	\$304,455
Sign trailer	6	6	6	6	6	7	7	7	7	7	\$22,000
Snow plow (rental)	4	-	-	-	-	-	-	-	-	-	\$222,650
Excavator	-	-	-	-	-	-	-	-	-	1	\$250,000
Suburban	1	1	1	-	-	-	-	-	-	-	\$44,000
Trailer	3	3	3	3	3	4	4	4	4	4	\$2,000
Van	-	-	-	-	-	-	-	-	-	1	\$35,000
Float Trailer	1	1	1	1	1	1	1	1	1	1	\$25,000
Wood chipper	1	1	1	1	1	2	2	2	2	2	\$29,000
Tar Kettles	7	7	8	8	8	2	2	2	2	2	\$11,500
Total (#)	102	102	104	104	104	105	104	104	105	109	
Total (\$000)	\$13,969.6	\$13,969.6	\$14,281.1	\$13,989.6	\$13,989.6	\$14,055.4	\$14,187.8	\$14,187.8	\$13,957.4	\$14,699.5	

FURNITURE & EQUIPMENT Facility Name	Total Value of Furniture & Equipment (\$)									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Midhurst District # 1	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000
Beeton District # 2	\$475,000	\$475,000	\$475,000	\$475,000	\$475,000	\$475,000	\$475,000	\$475,000	\$475,000	\$475,000
Moonstone # 3	\$230,000	\$230,000	\$230,000	\$230,000	\$230,000	\$230,000	\$230,000	\$230,000	\$230,000	\$230,000
Creemore District # 4	\$230,000	\$230,000	\$230,000	\$230,000	\$230,000	\$230,000	\$230,000	\$230,000	\$230,000	\$230,000
Perkinsfield District # 5	\$230,000	\$230,000	\$230,000	\$230,000	\$230,000	\$230,000	\$230,000	\$230,000	\$230,000	\$230,000
Ramara District #6	\$230,000	\$230,000	\$230,000	\$230,000	\$230,000	\$230,000	\$230,000	\$230,000	\$230,000	\$230,000
Total (\$000)	\$1,745.0	\$1,745.0	\$1,745.0	\$1,745.0	\$1,745.0	\$1,745.0	\$1,745.0	\$1,745.0	\$1,745.0	\$1,745.0

APPENDIX B.5
TABLE 1 - PAGE 3

COUNTY OF SIMCOE
INVENTORY OF CAPITAL ASSETS
PUBLIC WORKS

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Historic Population	323,368	327,724	332,144	336,631	341,186	345,812	352,563	359,450	366,481	373,650
Historic Employment	<u>97,409</u>	<u>97,396</u>	<u>97,411</u>	<u>97,456</u>	<u>97,531</u>	<u>97,636</u>	<u>99,268</u>	<u>100,937</u>	<u>102,634</u>	<u>104,360</u>
Historic Households & Employment	420,777	425,120	429,555	434,087	438,717	443,448	451,831	460,387	469,115	478,010

INVENTORY SUMMARY (\$000)

Buildings	\$15,638.27	\$17,027.30	\$17,027.30	\$17,027.30	\$17,027.30	\$17,027.30	\$17,027.30	\$19,071.66	\$19,071.66	\$19,071.66
Material Storage	\$4,943.4	\$5,649.2	\$5,649.2	\$5,649.2	\$5,649.2	\$5,649.2	\$5,649.2	\$6,285.1	\$6,285.1	\$6,285.1
Land	\$10,444.0	\$10,444.0	\$10,444.0	\$10,444.0	\$10,444.0	\$10,444.0	\$10,444.0	\$13,772.0	\$13,772.0	\$13,772.0
Fleet & Small Equipment	\$13,969.6	\$13,969.6	\$14,281.1	\$13,989.6	\$13,989.6	\$14,055.4	\$14,187.8	\$14,187.8	\$13,957.4	\$14,699.5
Furniture & Equipment	\$1,745.0	\$1,745.0	\$1,745.0	\$1,745.0	\$1,745.0	\$1,745.0	\$1,745.0	\$1,745.0	\$1,745.0	\$1,745.0
Total (\$000)	\$46,740.3	\$48,835.1	\$49,146.6	\$48,855.1	\$48,855.1	\$48,921.0	\$49,053.3	\$55,061.5	\$54,831.2	\$55,573.2

SERVICE LEVEL (\$/population & employment)

Average
Service
Level

Buildings	\$37.17	\$40.05	\$39.64	\$39.23	\$38.81	\$38.40	\$37.69	\$41.43	\$40.65	\$39.90	\$39.30
Material Storage	\$11.7	\$13.3	\$13.2	\$13.0	\$12.9	\$12.7	\$12.5	\$13.7	\$13.4	\$13.1	\$12.95
Land	\$24.8	\$24.6	\$24.3	\$24.1	\$23.8	\$23.6	\$23.1	\$29.9	\$29.4	\$28.8	\$25.63
Fleet & Small Equipment	\$33.2	\$32.9	\$33.2	\$32.2	\$31.9	\$31.7	\$31.4	\$30.8	\$29.8	\$30.8	\$31.78
Furniture & Equipment	\$4.1	\$4.1	\$4.1	\$4.0	\$4.0	\$3.9	\$3.9	\$3.8	\$3.7	\$3.7	\$3.93
Total (\$/population & employment)	\$111.08	\$114.87	\$114.41	\$112.55	\$111.36	\$110.32	\$108.57	\$119.60	\$116.88	\$116.26	\$113.59

COUNTY OF SIMCOE
CALCULATION OF MAXIMUM ALLOWABLE
PUBLIC WORKS

10-Year Funding Envelope Calculation	
10 Year Average Service Level 2006 - 2015	\$113.59
Net Population & Employment Growth 2016-2025	101,613
Maximum Allowable Funding Envelope	\$11,542,221
Less: Uncommitted Excess Capacity	\$267,982
Less: 10% Legislated Reduction	\$0
Discounted Maximum Allowable Funding Envelope	\$11,274,238

Excess Capacity Calculation	
Total Value of Inventory in 2015	\$55,573,215
Inventory Using Average Service Level	\$54,297,156
Excess Capacity	\$1,276,059
Committed Excess Capacity	\$1,008,076
Uncommitted Excess Capacity	\$267,982

APPENDIX B.5
TABLE 2

COUNTY OF SIMCOE
DEVELOPMENT-RELATED CAPITAL PROGRAM
PUBLIC WORKS

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	2016-2025	Post 2025
5.0 PUBLIC WORKS										
5.1 Recovery of Negative Reserve Fund Balance										
5.1.1 Recovery of Negative Reserve Fund Balance	2016	\$ 1,008,076	\$ -	\$ 1,008,076	\$ -	\$ -	\$ 1,008,076	\$ -	\$ 1,008,076	\$ -
Subtotal Recovery of Negative Reserve Fund Balance		\$ 1,008,076	\$ -	\$ 1,008,076	\$ -	\$ -	\$ 1,008,076	\$ -	\$ 1,008,076	\$ -
5.2 Buildings, Land & Equipment										
5.2.1 Material Storage Building - Ramara Yard	2020	\$ 400,000	\$ -	\$ 400,000	\$ -	\$ -	\$ 400,000	\$ -	\$ 400,000	\$ -
Subtotal Buildings, Land & Equipment		\$ 400,000	\$ -	\$ 400,000	\$ -	\$ -	\$ 400,000	\$ -	\$ 400,000	\$ -
5.3 Fleet										
5.3.1 Paint Truck	2016	\$ 300,000	\$ -	\$ 300,000	\$ -	\$ -	\$ 300,000	\$ -	\$ 300,000	\$ -
5.3.2 2 New Plows	2016	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ -
5.3.3 New Plow	2021	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000	\$ -	\$ 250,000	\$ -
5.3.4 New Plow	2023	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000	\$ -	\$ 250,000	\$ -
5.3.5 New Plow	2024	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000	\$ -	\$ 250,000	\$ -
Subtotal Fleet		\$ 1,550,000	\$ -	\$ 1,550,000	\$ -	\$ -	\$ 1,550,000	\$ -	\$ 1,550,000	\$ -
TOTAL PUBLIC WORKS		\$ 2,958,076	\$ -	\$ 2,958,076	\$ -	\$ -	\$ 2,958,076	\$ -	\$ 2,958,076	\$ -

Residential Development Charge Calculation		
Residential Share of 2016 - 2025 DC Eligible Costs	82%	\$2,425,622
10 Year Growth in Population in New Units		94,236
Unadjusted Development Charge Per Capita		\$25.74
Non-Residential Development Charge Calculation		
Non-Residential Share of 2016 - 2025 DC Eligible Costs	18%	\$532,454
10 Year Growth in Square Metres		1,439,250
Unadjusted Development Charge Per Square Metre		\$0.37

2016-2025 Net Funding Envelope	\$11,274,238
Reserve Fund Balance Balance as at January 1, 2016	(\$1,008,076)

APPENDIX B.5
TABLE 3 - PAGE 1

COUNTY OF SIMCOE
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
PUBLIC WORKS
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)

PUBLIC WORKS	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	TOTAL
OPENING CASH BALANCE	\$0.00	(\$1,275.97)	(\$1,092.59)	(\$888.34)	(\$661.66)	(\$772.89)	(\$746.55)	(\$473.71)	(\$411.83)	(\$337.20)	
2016-2025 RESIDENTIAL FUNDING REQUIREMENTS											
- Public Works: Non Inflated	\$1,482.6	\$0.0	\$0.0	\$0.0	\$328.0	\$205.0	\$0.0	\$205.0	\$205.0	\$0.0	\$2,425.6
- Public Works: Inflated	\$1,482.6	\$0.0	\$0.0	\$0.0	\$355.0	\$226.3	\$0.0	\$235.5	\$240.2	\$0.0	\$2,539.7
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	8,561	8,686	8,876	9,071	9,267	9,466	9,737	9,961	10,189	10,422	94,236
REVENUE											
- DC Receipts: Inflated	\$240.8	\$249.2	\$259.8	\$270.8	\$282.2	\$294.0	\$308.5	\$321.9	\$335.8	\$350.4	\$2,913.4
INTEREST											
- Interest on Opening Balance	\$0.0	(\$70.2)	(\$60.1)	(\$48.9)	(\$36.4)	(\$42.5)	(\$41.1)	(\$26.1)	(\$22.7)	(\$18.5)	(\$366.3)
- Interest on In-year Transactions	(\$34.2)	\$4.4	\$4.5	\$4.7	(\$2.0)	\$1.2	\$5.4	\$1.5	\$1.7	\$6.1	(\$6.6)
TOTAL REVENUE	\$206.6	\$183.4	\$204.3	\$226.7	\$243.8	\$252.7	\$272.8	\$297.4	\$314.8	\$338.0	\$2,540.5
CLOSING CASH BALANCE	(\$1,276.0)	(\$1,092.6)	(\$888.3)	(\$661.7)	(\$772.9)	(\$746.5)	(\$473.7)	(\$411.8)	(\$337.2)	\$0.8	

2016 Adjusted Charge Per Capita

\$28.13

Allocation of Capital Program

Residential Sector	82.0%
Non-Residential Sector	18.0%

Rates for 2016

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

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APPENDIX B.5
TABLE 3 - PAGE 2

**COUNTY OF SIMCOE
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
PUBLIC WORKS
NON-RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)**

PUBLIC WORKS	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	TOTAL
OPENING CASH BALANCE	\$0.00	(\$292.28)	(\$247.20)	(\$197.20)	(\$141.81)	(\$160.12)	(\$147.75)	(\$90.66)	(\$80.57)	(\$68.34)	
2016-2025 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Public Works: Non Inflated	\$325.5	\$0.0	\$0.0	\$0.0	\$72.0	\$45.0	\$0.0	\$45.0	\$45.0	\$0.0	\$532.5
- Public Works: Inflated	\$325.5	\$0.0	\$0.0	\$0.0	\$77.9	\$49.7	\$0.0	\$51.7	\$52.7	\$0.0	\$557.5
NON-RESIDENTIAL SPACE GROWTH											
- Growth in Square Metres	101,591	145,759	148,700	151,750	154,900	157,970	140,830	143,350	145,900	148,500	1,439,250
REVENUE											
- DC Receipts: Inflated	\$41.0	\$60.1	\$62.5	\$65.1	\$67.7	\$70.5	\$64.1	\$66.5	\$69.1	\$71.7	\$638.3
INTEREST											
- Interest on Opening Balance	\$0.0	(\$16.1)	(\$13.6)	(\$10.8)	(\$7.8)	(\$8.8)	(\$8.1)	(\$5.0)	(\$4.4)	(\$3.8)	(\$78.4)
- Interest on In-year Transactions	(\$7.8)	\$1.1	\$1.1	\$1.1	(\$0.3)	\$0.4	\$1.1	\$0.3	\$0.3	\$1.3	(\$1.5)
TOTAL REVENUE	\$33.2	\$45.1	\$50.0	\$55.4	\$59.6	\$62.1	\$57.1	\$61.8	\$65.0	\$69.2	\$558.3
CLOSING CASH BALANCE	(\$292.3)	(\$247.2)	(\$197.2)	(\$141.8)	(\$160.1)	(\$147.8)	(\$90.7)	(\$80.6)	(\$68.3)	\$0.9	

2016 Adjusted Charge Per Square Metre	\$0.40
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Allocation of Capital Program	
Residential Sector	82.0%
Non-Residential Sector	18.0%
Rates for 2016	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.6

SOLID WASTE MANAGEMENT SERVICES

APPENDIX B.6

SOLID WASTE MANAGEMENT SERVICES

The County of Simcoe offers a wide range of Solid Waste Management Services within an integrated system of collection, diversion, and processing. There are currently eight waste receiving facilities, four permanent household hazardous waste depots and five composting facilities for leaf and yard waste. Diverted material and garbage are processed or disposed at various facilities both within and outside of the County, facilitated by the County and contracted transfer and haulage operations.

As of January 1, 2016, the *Development Charges Act* permits the inclusion of capital costs associated with all waste management operations with the exception of incineration and landfill activities. These shares of facilities, land, vehicles and equipment have been removed from the development charges calculation.

TABLE 1 HISTORICAL SERVICE LEVELS

The County of Simcoe operates eight waste receiving facilities located throughout the County. A variety of waste-related services are provided at all of these sites, including diversion, landfill, and processing. As landfill is ineligible under the *DCA*, shares have been removed from each site to account for the portion of each item in the inventory that relates to landfill operations. These shares were determined by County Staff.

The total square footage of all buildings on all eight sites that relate to the eligible operations of waste management services totalled 1.43 million in 2015. This space is valued at \$176.68 million. The land at all sites related to the eligible portions of the service provision total 176.85 hectares, which is worth \$189.73 million.

Of the 99 vehicles and pieces of equipment used to provide Solid Waste Management Services in the County, 77.95 represent the share of the eligible operations of diversion, collection and processing. This share is valued at almost \$20.99 million. Finally, the 30 pieces of eligible equipment total \$679,300.

The total value of the inventory of capital assets for Solid Waste Management Services in 2015 was \$388.08 million, resulting in a ten-year historical average service level of \$745.55 per population and employment. The historical service level, multiplied by the ten-year net population and employment growth (101,613), results in a ten-year maximum allowable funding envelope of \$75.76 million. Excess

capacity in the amount of \$31.70 million has been calculated and is deemed uncommitted and removed from the calculated funding envelope. The ten per cent reduction totals \$4.41 million and must be netted out. As such, the maximum allowable funding envelope brought forward to the development charges calculation is reduced to \$39.65 million.

TABLE 2 2016 – 2025 DEVELOPMENT-RELATED CAPITAL PROGRAM & CALCULATION OF THE “UNADJUSTED” DEVELOPMENT CHARGES

The ten-year development-related capital plan for Solid Waste Management Services is based on the 5-Year Current Status Report and the departments capital budget. The program includes various new facilities and site improvements such as a new Organics Processing Facility, Materials Management Facility and additional site buildings. Also included in the program is a new compost turner and trailer. The capital program totals \$37.99 million.

Alternative funding sources in the amount of \$3.17 million have been removed from the development charges calculation. This share represents 39 per cent of the Materials Management Facility project costs and 30 per cent of the new County Solid Waste Management Shop. These shares of the facilities are associated with landfill operations, which is ineligible for DC funding.

Benefit to exiting shares have been calculated for all projects recognizing the shares of the works that will service the existing community in Simcoe. Benefit to existing shares for the site improvements at Sites 13 and 16 are equal to 75 per cent of project costs, as directed by County staff. Increased paving of diversion areas at various sites has a replacement share of 90 per cent, as the majority of the works are required by the existing service delivery. For the Materials Management Facility, the benefit to existing shares were based on capacity and total 78 per cent. Replacement shares for the Organics Processing Facility were determined based on volume capacity. The new facility will have a processing capacity of 20,000 tonnes of material per year. Currently, the County is processing 10,000 tonnes per year and anticipates an annual increase of 5,000 tonnes resulting from systematic improvements. Therefore, the additional 5,000 tonnes represent the growth share at 25 per cent. Replacement shares for the remaining projects are based on the shares of population and employment growth in the next ten years over the existing base (78 per cent).

The ten per cent deductions as required by the legislation total \$823,950, which reduces the DC eligible costs to \$7.42 million. As this is a new service proposed to be introduced as part of the 2016 DC update, there are no reserve funds available to fund a portion of the DC eligible costs. Therefore, the full \$7.42 million is eligible for recovery through development charges during the 2016-2025 planning period. This amount is allocated 82 per cent (\$6.08 million) to the residential sector and 18 per cent (\$1.33 million) to the non-residential sector. This yields unadjusted development charges of \$64.53 per capita and \$0.93 per square metre of non-residential development.

TABLE 3 CASH FLOW ANALYSIS

After cash flow consideration, both the residential and non-residential calculated charges increase to \$71.29 per capita and \$1.02 per square metre, respectively. The following table summarizes the calculation of the Solid Waste Management development charge:

SOLID WASTE MANAGEMENT SUMMARY						
10-year Hist.	2016 - 2025		Unadjusted		Adjusted	
Service Level	Development-Related Capital Program		Development Charge		Development Charge	
per Pop & Emp.	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$745.55	\$37,990,000	\$7,415,550	\$64.53	\$0.93	\$71.29	\$1.02

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APPENDIX B.6
TABLE 1 - PAGE 1

COUNTY OF SIMCOE
INVENTORY OF CAPITAL ASSETS
SOLID WASTE MANAGEMENT

BUILDINGS Location	OPERATION Description of Operations at Site	# of Square Feet										UNIT COST (\$/sq.ft.)	
		2006	2007	2008	2009	2010	2011	2012	2013	2014	2015		
Site 2 - Collingwood Landfill - Scale House	%50 Diversion / %50 Landfill	-	-	-	-	-	-	-	-	-	100,000	100,000	\$250
Less Landfill Operations (50%)		-	-	-	-	-	-	-	-	-	(50,000)	(50,000)	\$250
Site 2 - Collingwood Landfill - Shop/Garage	%70 Diversion / %30 Landfill	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	\$125
Less Landfill Operations (30%)		(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	\$125
Site 7 - Mara Transfer Station - Scale House	%70 Diversion / %30 Landfill	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	\$63
Less Landfill Operations (30%)		(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	\$63
Site 8 - Matchedash Transfer Station - Scale House	%70 Diversion / %30 Landfill	-	-	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	\$75
Less Landfill Operations (30%)		-	-	(2,250)	(2,250)	(2,250)	(2,250)	(2,250)	(2,250)	(2,250)	(2,250)	(2,250)	\$75
Site 10 - Nottawasaga Landfill - Scale House	%70 Diversion / %30 Landfill	-	-	-	-	80,000	80,000	80,000	80,000	80,000	80,000	80,000	\$320
Less Landfill Operations (30%)		-	-	-	-	(24,000)	(24,000)	(24,000)	(24,000)	(24,000)	(24,000)	(24,000)	\$320
Site 10 - Nottawasaga Landfill - Lunch Room	%70 Diversion / %30 Landfill	-	-	-	-	40,000	40,000	40,000	40,000	40,000	40,000	40,000	\$80
Less Landfill Operations (30%)		-	-	-	-	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	\$80
Site 10 - Nottawasaga Landfill - HHW Trailer	%100 Diversion / %0 Landfill	-	-	-	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	\$67
Site 10 - Nottawasaga Landfill - Re-Use Building	%100 Diversion / %0 Landfill	-	-	-	-	-	-	-	-	-	100,000	100,000	\$52
Site 11 - Oro Landfill - Scale House	%70 Diversion / %30 Landfill	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	\$50
Less Landfill Operations (30%)		(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	\$50
Site 11 - Oro Landfill - Re-Use Building	%100 Diversion / %0 Landfill	-	-	-	-	-	-	-	-	-	100,000	100,000	\$52
Site 11 - Oro Landfill - Shop/Garage	%70 Diversion / %30 Landfill	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	\$182
Less Landfill Operations (30%)		(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	\$182
Site 13 - Tosorontio Landfill - Scale House	%70 Diversion / %30 Landfill	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	\$32
Less Landfill Operations (30%)		(2,400)	(2,400)	(2,400)	(2,400)	(2,400)	(2,400)	(2,400)	(2,400)	(2,400)	(2,400)	(2,400)	\$32
Site 13 - Tosorontio Landfill - Lunch Room	%70 Diversion / %30 Landfill	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	\$43
Less Landfill Operations (30%)		(1,950)	(1,950)	(1,950)	(1,950)	(1,950)	(1,950)	(1,950)	(1,950)	(1,950)	(1,950)	(1,950)	\$43
Site 13 - Tosorontio Landfill - Re-Use Building	%100 Diversion / %0 Landfill	-	-	-	-	-	-	-	-	-	100,000	100,000	\$52
Site 16 - Bradford West Gwillimbury Transfer Station - Lunch Room	%70 Diversion / %30 Landfill	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	\$75
Less Landfill Operations (30%)		(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	\$75
Site 52 - North Transfer Station - Scale House	%70 Diversion / %30 Landfill	-	-	-	-	80,000	80,000	80,000	80,000	80,000	80,000	80,000	\$267
Less Landfill Operations (30%)		-	-	-	-	(24,000)	(24,000)	(24,000)	(24,000)	(24,000)	(24,000)	(24,000)	\$267
Site 52 - North Transfer Station - MRF Building	%100 Diversion / %0 Landfill	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	\$125
Site 52 - North Transfer Station - Storage Shed	%100 Diversion / %0 Landfill	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	\$100
Site 52 - North Transfer Station - Lunch Room	%70 Diversion / %30 Landfill	-	-	-	-	-	60,000	60,000	60,000	60,000	60,000	60,000	\$120
Less Landfill Operations (30%)		-	-	-	-	-	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	\$120
Site 52 - North Transfer Station - Re-Use Building	%100 Diversion / %0 Landfill	-	-	-	-	-	-	-	-	-	100,000	100,000	\$52
Total (#)		784,650	784,650	789,900	789,900	939,900	981,900	981,900	981,900	981,900	1,431,900	1,431,900	
Total (\$000)		\$102,156.2	\$102,156.2	\$102,549.9	\$102,549.9	\$138,310.1	\$143,350.1	\$143,350.1	\$143,350.1	\$143,350.1	\$176,682.1	\$176,682.1	

APPENDIX B.6
TABLE 1 - PAGE 2COUNTY OF SIMCOE
INVENTORY OF CAPITAL ASSETS
SOLID WASTE MANAGEMENT

LAND Facility Name	OPERATION Description of Operations at Site	# of Hectares										UNIT COST (\$/ha)
		2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
Site 2 - Collingwood Landfill - Scale House		44.62	44.62	44.62	44.62	44.62	44.62	44.62	44.62	44.62	44.62	\$1,000,000
<i>Less Landfill Operations (33%)</i>		(14.72)	(14.72)	(14.72)	(14.72)	(14.72)	(14.72)	(14.72)	(14.72)	(14.72)	(14.72)	\$1,000,000
Site 7 - Mara Transfer Station - Scale House		37.60	37.60	37.60	37.60	37.60	37.60	37.60	37.60	37.60	37.60	\$1,000,000
<i>Less Landfill Operations (30%)</i>		(11.28)	(11.28)	(11.28)	(11.28)	(11.28)	(11.28)	(11.28)	(11.28)	(11.28)	(11.28)	\$1,000,000
Site 8 - Matchedash Transfer Station - Scale House		20.99	20.99	20.99	20.99	20.99	20.99	20.99	20.99	20.99	20.99	\$1,000,000
<i>Less Landfill Operations (30%)</i>		(6.30)	(6.30)	(6.30)	(6.30)	(6.30)	(6.30)	(6.30)	(6.30)	(6.30)	(6.30)	\$1,000,000
Site 10 - Nottawasaga Landfill - Scale House		37.57	37.57	37.57	37.57	37.57	37.57	37.57	37.57	37.57	37.57	\$1,000,000
<i>Less Landfill Operations (16%)</i>		(6.01)	(6.01)	(6.01)	(6.01)	(6.01)	(6.01)	(6.01)	(6.01)	(6.01)	(6.01)	\$1,000,000
Site 11 - Oro Landfill - Scale House		21.89	21.89	21.89	21.89	21.89	21.89	21.89	21.89	21.89	21.89	\$1,000,000
<i>Less Landfill Operations (20%)</i>		(4.38)	(4.38)	(4.38)	(4.38)	(4.38)	(4.38)	(4.38)	(4.38)	(4.38)	(4.38)	\$1,000,000
Site 13 - Tosorontio Landfill - Scale House		17.64	17.64	17.64	17.64	17.64	17.64	17.64	17.64	17.64	17.64	\$1,300,000
<i>Less Landfill Operations (4%)</i>		(0.71)	(0.71)	(0.71)	(0.71)	(0.71)	(0.71)	(0.71)	(0.71)	(0.71)	(0.71)	\$1,300,000
Site 16 - Bradford West Gwillimbury Transfer Station - Lunch Room		37.13	37.13	37.13	37.13	37.13	37.13	37.13	37.13	37.13	37.13	\$1,300,000
<i>Less Landfill Operations (30%)</i>		(11.14)	(11.14)	(11.14)	(11.14)	(11.14)	(11.14)	(11.14)	(11.14)	(11.14)	(11.14)	\$1,300,000
Site 52 - North Transfer Station		15.16	15.16	15.16	15.16	15.16	15.16	15.16	15.16	15.16	15.16	\$1,000,000
<i>Less Landfill Operations (8%)</i>		(1.21)	(1.21)	(1.21)	(1.21)	(1.21)	(1.21)	(1.21)	(1.21)	(1.21)	(1.21)	\$1,000,000
Total (ha)		176.85	176.85	176.85	176.85	176.85	176.85	176.85	176.85	176.85	176.85	
Total (\$000)		\$189,729.4	\$189,729.4	\$189,729.4	\$189,729.4	\$189,729.4	\$189,729.4	\$189,729.4	\$189,729.4	\$189,729.4	\$189,729.4	

COUNTY OF SIMCOE
INVENTORY OF CAPITAL ASSETS
SOLID WASTE MANAGEMENT

VEHICLES & EQUIPMENT Description	OPERATION Description of Operations	# of Vehicles										UNIT COST (\$/unit)
		2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
Loader	30% Landfill Operations	-	-	-	-	21	19	18	18	18	18	\$320,000
Less Landfill Operations (30%)		-	-	-	-	(6.3)	(5.7)	(5.4)	(5.4)	(5.4)	(5.4)	\$320,000
Roll Off Truck	30% Landfill Operations	-	-	-	-	6	6	6	6	6	6	\$200,000
Less Landfill Operations (30%)		-	-	-	-	(1.8)	(1.8)	(1.8)	(1.8)	(1.8)	(1.8)	\$200,000
Pick-up Truck	30% Landfill Operations	-	-	-	6	8	8	9	9	9	9	\$30,000
Less Landfill Operations (30%)		-	-	-	(1.8)	(2.4)	(2.4)	(2.7)	(2.7)	(2.7)	(2.7)	\$30,000
Grass Cutter	70% Landfill Operations	-	-	-	-	-	-	1	1	1	1	\$30,000
Less Landfill Operations (70%)		-	-	-	-	-	-	(0.7)	(0.7)	(0.7)	(0.7)	\$30,000
Float Trailer	30% Landfill Operations	-	-	-	-	-	-	1	1	1	1	\$60,000
Less Landfill Operations (30%)		-	-	-	-	-	-	(0.3)	(0.3)	(0.3)	(0.3)	\$60,000
Walking Floor Trailer	50% Landfill Operations	-	-	-	-	-	-	-	3	3	6	\$175,000
Less Landfill Operations (50%)		-	-	-	-	-	-	-	(1.5)	(1.5)	(3.0)	\$175,000
Excavators	30% Landfill Operations	1	1	1	1	1	2	2	2	3	3	\$230,000
Less Landfill Operations (30%)		(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.6)	(0.6)	(0.6)	(0.9)	(0.9)	\$230,000
MEU	0% Landfill Operations	-	-	-	-	-	1	1	1	1	1	\$200,000
Pup Trailer	30% Landfill Operations	-	-	-	-	2	4	4	4	4	4	\$160,000
Less Landfill Operations (30%)		-	-	-	-	(0.6)	(1.2)	(1.2)	(1.2)	(1.2)	(1.2)	\$160,000
Skid Steer	30% Landfill Operations	-	-	-	-	5	5	5	5	5	7	\$60,000
Less Landfill Operations (30%)		-	-	-	-	(1.5)	(1.5)	(1.5)	(1.5)	(1.5)	(2.1)	\$60,000
Forklift	0% Landfill Operations	1	1	2	2	2	3	3	3	3	1	\$75,000
Rock Truck	90% Landfill Operations	1	1	1	1	1	1	1	1	1	1	\$300,000
Less Landfill Operations (90%)		(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	\$300,000
Water Truck	5% Landfill Operations	1	1	1	1	1	1	1	1	1	1	\$175,000
Less Landfill Operations (5%)		(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	\$175,000
Service Vehicle	50% Landfill Operations	1	1	1	1	1	1	1	1	1	1	\$50,000
Less Landfill Operations (50%)		(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	\$50,000
Front End Collection	0% Landfill Operations	-	-	-	-	-	1	1	1	1	1	\$300,000
Van Trailer	0% Landfill Operations	-	-	-	-	-	-	1	1	1	1	\$40,000
Highway Tractor	50% Landfill Operations	-	-	-	-	-	-	1	2	2	3	\$160,000
Less Landfill Operations (50%)		-	-	-	-	-	-	(0.5)	(1.0)	(1.0)	(1.5)	\$160,000
Screening Plant	0% Landfill Operations	1	1	1	1	1	1	1	1	1	1	\$400,000
Grinder	0% Landfill Operations	1	1	1	1	1	1	1	2	2	2	\$900,000
Recycling Trucks	0% Landfill Operations	-	-	-	-	-	-	-	31	31	31	\$350,000
Total (#)		5.25	5.25	6.25	10.45	35.65	39.35	41.85	75.85	76.55	77.95	
Total (\$000)		\$1,757.3	\$1,757.3	\$1,832.3	\$1,958.3	\$7,978.3	\$8,490.3	\$8,458.3	\$20,550.8	\$20,711.8	\$20,988.3	

Note: List includes vehicles providing diversion services. Those vehicles providing only landfill operations have been omitted

COUNTY OF SIMCOE
INVENTORY OF CAPITAL ASSETS
SOLID WASTE MANAGEMENT

EQUIPMENT Description	OPERATION Description of Operations	# of Pieces of Equipment										UNIT COST (\$/unit)	
		2006	2007	2008	2009	2010	2011	2012	2013	2014	2015		
Site 2 - Cardboard Compactor (Tri Pack 400)	0% Landfill Operations	1	1	1	1	1	1	1	1	1	1	1	\$40,000
Site 2 - Grinder Generator	0% Landfill Operations	-	-	-	-	-	-	-	-	-	1	1	\$20,000
Site 2 - Kawasaki Mule	30% Landfill Operations	-	-	-	-	-	-	-	-	-	-	1	\$10,000
Less Landfill Operations (30%)		-	-	-	-	-	-	-	-	-	-	(0.3)	\$10,000
Site 2 - Bob Cat/Skidsteer with attachments	10% Landfill Operations	-	-	-	-	-	-	1	1	1	1	1	\$45,000
Less Landfill Operations (10%)		-	-	-	-	-	-	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	\$45,000
Site 2 - Marathon Cardboard Compactor (from Tos)	0% Landfill Operations	-	-	-	-	1	1	1	1	1	1	1	\$10,000
Site 2 - Snow Plow Attachment (Weldco-Beales MFG)	30% Landfill Operations	-	1	1	1	1	1	1	1	1	1	1	\$13,000
Less Landfill Operations (30%)		-	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	\$13,000
Site 7 - Kawasaki Muel	30% Landfill Operations	-	-	-	-	-	-	-	1	1	1	1	\$10,000
Less Landfill Operations (30%)		-	-	-	-	-	-	-	(0.3)	(0.3)	(0.3)	(0.3)	\$10,000
Site 7 - Snow Blade (Weldco-Beales MFG)	30% Landfill Operations	1	1	1	1	1	1	1	1	1	1	1	\$13,000
Less Landfill Operations (30%)		(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	\$13,000
Site 7 - Log and Waste Grapple (Weldco-Beales MFG)	0% Landfill Operations	1	1	1	1	1	1	1	1	1	1	1	\$24,500
Site 7 - Solar Panel and Generator	30% Landfill Operations	-	-	-	-	-	-	-	1	1	1	1	\$24,000
Less Landfill Operations (30%)		-	-	-	-	-	-	-	(0.3)	(0.3)	(0.3)	(0.3)	\$24,000
Site 10 - Kawasaki Mule	30% Landfill Operations	-	-	-	-	-	-	-	-	-	-	1	\$20,000
Less Landfill Operations (30%)		-	-	-	-	-	-	-	-	-	-	(0.3)	\$20,000
Site 10 - Generator (Bauman)	0% Landfill Operations	1	1	1	1	1	1	1	1	1	1	1	\$20,000
Site 10 - Bob Cat/Skidsteer with attachments	10% Landfill Operations	-	-	-	-	-	-	1	1	1	1	1	\$45,000
Less Landfill Operations (10%)		-	-	-	-	-	-	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	\$45,000
Site 10 - Telescopic Zoom Boom (Terex)	0% Landfill Operations	-	-	-	1	1	1	1	1	1	1	1	\$35,000
Site 10 - Cardboard Compactor (Tri Pack 400)	0% Landfill Operations	1	1	1	1	1	1	1	1	1	1	1	\$11,400
Site 10 - Snow Plow Attachment (Weldco-Beales MFG)	30% Landfill Operations	-	1	1	1	1	1	1	1	1	1	1	\$13,000
Less Landfill Operations (30%)		-	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	\$13,000
Site 10 - Compactor Tri Pack 400	0% Landfill Operations	1	1	1	1	1	1	1	1	1	1	1	\$11,400
Site 10 - Log and Waste Grapple (Weldco-Beales MFG)	0% Landfill Operations	-	1	1	1	1	1	1	1	1	1	1	\$24,500
Site 10 - Snow Plow Attachment (Weldco-Beales MFG)	30% Landfill Operations	-	1	1	1	1	1	1	1	1	1	1	\$13,000
Less Landfill Operations (30%)		-	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	\$13,000
Site 11 - Kawasaki Mule	30% Landfill Operations	-	-	-	-	-	-	-	1	1	1	1	\$10,000
Less Landfill Operations (30%)		-	-	-	-	-	-	-	(0.3)	(0.3)	(0.3)	(0.3)	\$10,000
Site 11 - Power Sweeper (Sweepster)	30% Landfill Operations	-	-	-	-	-	1	1	1	1	1	1	\$12,000
Less Landfill Operations (30%)		-	-	-	-	-	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	\$12,000
Site 11 - Bob Cat/Skidsteer with attachments	10% Landfill Operations	-	-	-	-	-	-	1	1	1	1	1	\$45,000
Less Landfill Operations (10%)		-	-	-	-	-	-	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	\$45,000

COUNTY OF SIMCOE
INVENTORY OF CAPITAL ASSETS
SOLID WASTE MANAGEMENT

EQUIPMENT CONT'D Description	OPERATION Description of Operations	# of Pieces of Equipment										UNIT COST (\$/unit)	
		2006	2007	2008	2009	2010	2011	2012	2013	2014	2015		
Site 13 - Marathon Compactor	0% Landfill Operations	-	-	-	-	-	-	-	-	-	-	1	\$20,000
Site 13 - Log and Waste Grapple (Weldco-Beales MFG)	0% Landfill Operations	-	1	1	1	1	1	1	1	1	1	1	\$24,500
Site 13 - Snow Blade (Weldco-Beales MFG)	30% Landfill Operations	1	1	1	1	1	1	1	1	1	1	1	\$13,000
Less Landfill Operations (30%)		(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	\$13,000
Site 13 - Kawasaki Mule	30% Landfill Operations	-	-	-	-	-	-	-	-	-	-	1	\$10,000
Less Landfill Operations (30%)		-	-	-	-	-	-	-	-	-	-	(0.3)	\$10,000
Site 16 - Cardboard Compactor (Tri Pack 400)	0% Landfill Operations	1	1	1	1	1	1	1	1	1	1	1	\$12,000
Site 16 - Snow Blade (Weldco-Beales MFG)	30% Landfill Operations	1	1	1	1	1	1	1	1	1	1	1	\$13,000
Less Landfill Operations (30%)		(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	\$13,000
Site 16 - Bob Cat/Skidsteer with attachments	10% Landfill Operations	-	-	-	-	-	-	-	1	1	1	1	\$45,000
Less Landfill Operations (10%)		-	-	-	-	-	-	-	(0.1)	(0.1)	(0.1)	(0.1)	\$45,000
Site 24 - Log and Waste Grapple (Weldco-Beales MFG)	0% Landfill Operations	-	1	1	1	1	1	1	1	1	1	1	\$24,500
Site 24 - Marathon Cardboard Compactor	0% Landfill Operations	-	-	-	-	-	-	-	-	1	1	1	\$35,000
Site 24 - Bob Cat/Skidsteer with attachments	10% Landfill Operations	-	-	-	-	-	-	-	-	-	-	1	\$60,000
Less Landfill Operations (10%)		-	-	-	-	-	-	-	-	-	-	(0.1)	\$60,000
Site 24 - Snow Blade (Weldco-Beales MFG)	30% Landfill Operations	1	1	1	1	1	1	1	1	1	1	1	\$13,000
Less Landfill Operations (30%)		(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	\$13,000
Site 24 - Power Sweeper (Sweepster)	30% Landfill Operations	-	-	-	-	-	-	-	-	-	-	1	\$18,000
Less Landfill Operations (30%)		-	-	-	-	-	-	-	-	-	-	(0.3)	\$18,000
Site 24 - Kawasaki Muel	30% Landfill Operations	-	-	-	-	-	-	-	-	-	-	1	\$10,000
Less Landfill Operations (30%)		-	-	-	-	-	-	-	-	-	-	(0.3)	\$10,000
Total (#)		8.80	13.90	13.90	14.90	15.90	17.50	20.20	23.30	25.00	29.70		
Total (\$000)		\$155.7	\$256.5	\$256.5	\$291.5	\$301.5	\$350.4	\$471.9	\$537.7	\$570.3	\$679.3		

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TABLE 1 - PAGE 6

COUNTY OF SIMCOE
INVENTORY OF CAPITAL ASSETS
SOLID WASTE MANAGEMENT

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Historic Population	323,368	327,724	332,144	336,631	341,186	345,812	352,563	359,450	366,481	373,650
Historic Employment	97,409	97,396	97,411	97,456	97,531	97,636	99,268	100,937	102,634	104,360
Historic Households & Employment	420,777	425,120	429,555	434,087	438,717	443,448	451,831	460,387	469,115	478,010

INVENTORY SUMMARY (\$000)

Buildings	\$102,156.15	\$102,156.15	\$102,549.90	\$102,549.90	\$138,310.12	\$143,350.12	\$143,350.12	\$143,350.12	\$176,682.12	\$176,682.12
Land	\$189,729.4	\$189,729.4	\$189,729.4	\$189,729.4	\$189,729.4	\$189,729.4	\$189,729.4	\$189,729.4	\$189,729.4	\$189,729.4
Vehicles & Equipment	\$1,757.3	\$1,757.3	\$1,832.3	\$1,958.3	\$7,978.3	\$8,490.3	\$8,458.3	\$20,550.8	\$20,711.8	\$20,988.3
Equipment	\$155.7	\$256.5	\$256.5	\$291.5	\$301.5	\$350.4	\$471.9	\$537.7	\$570.3	\$679.3
Total (\$000)	\$293,798.5	\$293,899.3	\$294,368.1	\$294,529.1	\$336,319.3	\$341,920.2	\$342,009.7	\$354,168.0	\$387,693.6	\$388,079.1

SERVICE LEVEL (\$/population & employment)

											Average Service Level
Buildings	\$242.78	\$240.30	\$238.74	\$236.24	\$315.26	\$323.26	\$317.26	\$311.37	\$376.63	\$369.62	\$297.15
Land	\$450.9	\$446.3	\$441.7	\$437.1	\$432.5	\$427.9	\$419.9	\$412.1	\$404.4	\$396.9	\$426.97
Vehicles & Equipment	\$4.2	\$4.1	\$4.3	\$4.5	\$18.2	\$19.1	\$18.7	\$44.6	\$44.2	\$43.9	\$20.58
Equipment	\$0.4	\$0.6	\$0.6	\$0.7	\$0.7	\$0.8	\$1.0	\$1.2	\$1.2	\$1.4	\$0.86
Total (\$/population & employment)	\$698.23	\$691.33	\$685.29	\$678.50	\$766.60	\$771.05	\$756.94	\$769.28	\$826.44	\$811.86	\$745.55

COUNTY OF SIMCOE
CALCULATION OF MAXIMUM ALLOWABLE
SOLID WASTE MANAGEMENT

10-Year Funding Envelope Calculation	
10 Year Average Service Level 2006 - 2015	\$745.55
Net Population & Employment Growth 2016-2025	101,613
Maximum Allowable Funding Envelope	\$75,757,572
Less: Uncommitted Excess Capacity	\$31,698,736
Less: 10% Legislated Reduction	\$4,405,884
Discounted Maximum Allowable Funding Envelope	\$39,652,953

Excess Capacity Calculation	
Total Value of Inventory in 2015	\$388,079,092
Inventory Using Average Service Level	\$356,380,356
Excess Capacity	\$31,698,736
Excess Capacity:	Uncommitted

APPENDIX B.6
TABLE 2

COUNTY OF SIMCOE
DEVELOPMENT-RELATED CAPITAL PROGRAM
WASTE MANAGEMENT

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	2016-2025	Post 2025
6.0 WASTE MANAGEMENT										
6.1 Facilities & Site Improvements										
6.1.1 Paving Diversion Areas - Various Sites	Various	\$ 2,500,000	\$ -	\$ 2,500,000	\$ 2,250,000	\$ 25,000	\$ 225,000	\$ -	\$ 225,000	\$ -
6.1.2 Hazardous Waste Buildings Site 10	2016	\$ 300,000	\$ -	\$ 300,000	\$ 233,500	\$ 6,650	\$ 59,850	\$ -	\$ 59,850	\$ -
6.1.3 Site 13 Improvements - Diversion Activities	2016	\$ 1,300,000	\$ -	\$ 1,300,000	\$ 975,000	\$ 32,500	\$ 292,500	\$ -	\$ 292,500	\$ -
6.1.4 Materials Management Facility	2017	\$ 4,730,000	\$ 2,949,700	\$ 1,780,300	\$ 1,382,900	\$ 39,740	\$ 357,660	\$ -	\$ 357,660	\$ -
6.1.5 Site 16 Improvements - Diversion Activities	2017	\$ 1,420,000	\$ -	\$ 1,420,000	\$ 1,065,000	\$ 35,500	\$ 319,500	\$ -	\$ 319,500	\$ -
6.1.6 Organics Processing Facility	2018	\$ 26,350,000	\$ -	\$ 26,350,000	\$ 19,762,500	\$ 658,750	\$ 5,928,750	\$ -	\$ 5,928,750	\$ -
6.1.7 County SWM Shop	2018	\$ 750,000	\$ 225,000	\$ 525,000	\$ 408,700	\$ 11,630	\$ 104,670	\$ -	\$ 104,670	\$ -
Subtotal Facilities & Site Improvements		\$ 37,350,000	\$ 3,174,700	\$ 34,175,300	\$ 26,077,600	\$ 809,770	\$ 7,287,930	\$ -	\$ 7,287,930	\$ -
6.2 Vehicles & Equipment										
6.2.1 Compost Turner & Trailer	2016	\$ 640,000	\$ -	\$ 640,000	\$ 498,200	\$ 14,180	\$ 127,620	\$ -	\$ 127,620	\$ -
Subtotal		\$ 640,000	\$ -	\$ 640,000	\$ 498,200	\$ 14,180	\$ 127,620	\$ -	\$ 127,620	\$ -
TOTAL WASTE MANAGEMENT		\$ 37,990,000	\$ 3,174,700	\$ 34,815,300	\$ 26,575,800	\$ 823,950	\$ 7,415,550	\$ -	\$ 7,415,550	\$ -

Residential Development Charge Calculation		
Residential Share of 2016 - 2025 DC Eligible Costs	82%	\$6,080,751
10 Year Growth in Population in New Units		94,236
Unadjusted Development Charge Per Capita		\$64.53
Non-Residential Development Charge Calculation		
Non-Residential Share of 2016 - 2025 DC Eligible Costs	18%	\$1,334,799
10 Year Growth in Square Metres		1,439,250
Unadjusted Development Charge Per Square Metre		\$0.93

2016-2025 Net Funding Envelope	\$39,652,953
Reserve Fund Balance	
Balance as at January 1, 2016	\$0

APPENDIX B.6
TABLE 3 - PAGE 1

COUNTY OF SIMCOE
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
WASTE MANAGEMENT
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)

WASTE MANAGEMENT	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	TOTAL
OPENING CASH BALANCE	\$0.00	\$201.74	\$256.02	(\$4,367.17)	(\$3,928.97)	(\$3,437.77)	(\$2,889.44)	(\$2,274.12)	(\$1,590.78)	(\$834.28)	
2016-2025 RESIDENTIAL FUNDING REQUIREMENTS											
- Waste Management: Non Inflated	\$412.0	\$573.7	\$4,965.9	\$18.5	\$18.5	\$18.5	\$18.5	\$18.5	\$18.5	\$18.5	\$6,080.8
- Waste Management: Inflated	\$412.03	\$585.20	\$5,166.47	\$19.58	\$19.97	\$20.37	\$20.78	\$21.19	\$21.62	\$22.05	\$6,309.3
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	8,561	8,686	8,876	9,071	9,267	9,466	9,737	9,961	10,189	10,422	94,236
REVENUE											
- DC Receipts: Inflated	\$610.3	\$631.6	\$658.3	\$686.3	\$715.1	\$745.1	\$781.7	\$815.7	\$851.1	\$887.9	\$7,383.1
INTEREST											
- Interest on Opening Balance	\$0.0	\$7.1	\$9.0	(\$240.2)	(\$216.1)	(\$189.1)	(\$158.9)	(\$125.1)	(\$87.5)	(\$45.9)	(\$1,046.7)
- Interest on In-year Transactions	\$3.5	\$0.8	(\$124.0)	\$11.7	\$12.2	\$12.7	\$13.3	\$13.9	\$14.5	\$15.2	(\$26.3)
TOTAL REVENUE	\$613.8	\$639.5	\$543.3	\$457.8	\$511.2	\$568.7	\$636.1	\$704.5	\$778.1	\$857.2	\$6,310.1
CLOSING CASH BALANCE	\$201.7	\$256.0	(\$4,367.2)	(\$3,929.0)	(\$3,437.8)	(\$2,889.4)	(\$2,274.1)	(\$1,590.8)	(\$834.3)	\$0.8	

2016 Adjusted Charge Per Capita

\$71.29

Allocation of Capital Program

Residential Sector	82.0%
Non-Residential Sector	18.0%

Rates for 2016

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

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APPENDIX B.6
TABLE 3 - PAGE 2

**COUNTY OF SIMCOE
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
WASTE MANAGEMENT
NON-RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)**

WASTE MANAGEMENT	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	TOTAL
OPENING CASH BALANCE	\$0.00	\$13.59	\$38.02	(\$963.49)	(\$853.38)	(\$730.38)	(\$593.68)	(\$466.03)	(\$325.15)	(\$170.11)	
2016-2025 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Waste Management: Non Inflated	\$90.4	\$125.9	\$1,090.1	\$4.1	\$4.1	\$4.1	\$4.1	\$4.1	\$4.1	\$4.1	\$1,334.8
- Waste Management: Inflated	\$90.4	\$128.5	\$1,134.1	\$4.3	\$4.4	\$4.5	\$4.6	\$4.7	\$4.7	\$4.8	\$1,385.0
NON-RESIDENTIAL SPACE GROWTH											
- Growth in Square Metres	101,591	145,759	148,700	151,750	154,900	157,970	140,830	143,350	145,900	148,500	1,439,250
REVENUE											
- DC Receipts: Inflated	\$103.8	\$152.0	\$158.1	\$164.6	\$171.4	\$178.3	\$162.1	\$168.3	\$174.7	\$181.4	\$1,614.7
INTEREST											
- Interest on Opening Balance	\$0.0	\$0.5	\$1.3	(\$53.0)	(\$46.9)	(\$40.2)	(\$32.7)	(\$25.6)	(\$17.9)	(\$9.4)	(\$223.8)
- Interest on In-year Transactions	\$0.2	\$0.4	(\$26.8)	\$2.8	\$2.9	\$3.0	\$2.8	\$2.9	\$3.0	\$3.1	(\$5.7)
TOTAL REVENUE	\$104.0	\$152.9	\$132.6	\$114.4	\$127.4	\$141.2	\$132.2	\$145.5	\$159.8	\$175.1	\$1,385.1
CLOSING CASH BALANCE	\$13.6	\$38.0	(\$963.5)	(\$853.4)	(\$730.4)	(\$593.7)	(\$466.0)	(\$325.2)	(\$170.1)	\$0.2	

2016 Adjusted Charge Per Square Metre	\$1.02
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Allocation of Capital Program	
Residential Sector	82.0%
Non-Residential Sector	18.0%
Rates for 2016	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.7

GENERAL GOVERNMENT

APPENDIX B.7

GENERAL GOVERNMENT

The *DCA* allows the cost of development-related studies and other general government functions to be included in the calculation of development charges. 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 when calculating the development charges.

TABLE 1 2016 – 2025 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF THE “UNADJUSTED” DEVELOPMENT CHARGES

As shown in Table 1, the 2016-2025 development-related gross cost for general government is \$3.07 million. The capital program relates to various development-related studies, including two five-year updates to the development charges study, two updates to the Official Plan, Transit, Waste Management, and Trails master plans, as well as various planning studies.

As many of these studies are related to growth in the County of Simcoe, only a few “benefit to existing” shares have been deducted. Benefit to existing shares have been calculated at 50 per cent of the net municipal costs for many of the studies, as well as shares of population and employment growth over the existing base for others. This is to account for the portion of certain studies that will review the state of the existing infrastructure and make recommendations for its improvement.

The legislated ten per cent discount totals \$209,700 and is deducted from the capital costs. Available reserve funds in the amount of \$2,500 are used to fund a portion of the program. The remaining DC eligible share totals \$1.88 million, all of which is eligible for recovery over the ten-year planning period under review.

This amount is apportioned 82 per cent (\$1.55 million) to residential development and 18 per cent (\$339,235) to non-residential development. The resulting unadjusted charges for General Government are \$16.40 per capita and \$0.24 per square metre non-residential development.

TABLE 2 CASH FLOW ANALYSIS

The cash flow analysis is displayed in Table 2 and considers the timing of the development charges revenues to determine the adjusted rates. After cash flow

considerations, the residential development charge increases to \$16.97 per capita. The non-residential remains unchanged at \$0.24 per square metre. This is a reflection of the timing of the capital program and anticipated development charges revenues.

GENERAL GOVERNMENT SUMMARY					
2016 - 2025		Unadjusted		Adjusted	
Development-Related Capital Program		Development Charge		Development Charge	
Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$3,066,000	\$1,884,639	\$16.40	\$0.24	\$16.97	\$0.24

APPENDIX B.7
TABLE 1

COUNTY OF SIMCOE
DEVELOPMENT-RELATED CAPITAL PROGRAM
GENERAL GOVERNMENT

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	2016-2025	Post 2025
7.0 GENERAL GOVERNMENT										
7.1 Development-Related Studies										
7.1.1 Transit Mater Plan Update	2016	\$ 150,000	\$ -	\$ 150,000	\$ 75,000	\$ 7,500	\$ 67,500	\$ 2,481	\$ 65,019	\$ -
7.1.2 Septage Study	2016	\$ 70,000	\$ -	\$ 70,000	\$ 35,000	\$ 3,500	\$ 31,500	\$ -	\$ 31,500	\$ -
7.1.3 Waste Management Strategy Update	2016	\$ 150,000	\$ -	\$ 150,000	\$ 116,800	\$ 3,320	\$ 29,880	\$ -	\$ 29,880	\$ -
7.1.4 Development Charge Background Study	2016	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 5,000	\$ 45,000	\$ -	\$ 45,000	\$ -
7.1.5 Growth Management Study	2017	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 10,000	\$ 90,000	\$ -	\$ 90,000	\$ -
7.1.6 Operational Research in Health (ORH) Report	2017	\$ 11,000	\$ -	\$ 11,000	\$ 8,600	\$ 240	\$ 2,160	\$ -	\$ 2,160	\$ -
7.1.7 Official Plan Update	2018	\$ 250,000	\$ -	\$ 250,000	\$ 125,000	\$ 12,500	\$ 112,500	\$ -	\$ 112,500	\$ -
7.1.8 Growth Management Study	2018	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 10,000	\$ 90,000	\$ -	\$ 90,000	\$ -
7.1.9 Official Plan Update	2019	\$ 250,000	\$ -	\$ 250,000	\$ 125,000	\$ 12,500	\$ 112,500	\$ -	\$ 112,500	\$ -
7.1.10 Long Term Affordable Housing Strategy	2020	\$ 150,000	\$ -	\$ 150,000	\$ 116,800	\$ 3,320	\$ 29,880	\$ -	\$ 29,880	\$ -
7.1.11 Transit Mater Plan Update	2021	\$ 150,000	\$ -	\$ 150,000	\$ 75,000	\$ 7,500	\$ 67,500	\$ -	\$ 67,500	\$ -
7.1.12 Economic Development Strategy	2021	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ 20,000	\$ 180,000	\$ -	\$ 180,000	\$ -
7.1.13 Waste Management Strategy Update	2021	\$ 150,000	\$ -	\$ 150,000	\$ 116,800	\$ 3,320	\$ 29,880	\$ -	\$ 29,880	\$ -
7.1.14 Development Charge Background Study	2021	\$ 60,000	\$ -	\$ 60,000	\$ -	\$ 6,000	\$ 54,000	\$ -	\$ 54,000	\$ -
7.1.15 Trails Strategy Update	2022	\$ 75,000	\$ -	\$ 75,000	\$ 58,400	\$ 1,660	\$ 14,940	\$ -	\$ 14,940	\$ -
7.1.16 Operational Research in Health (ORH) Report	2025	\$ 150,000	\$ -	\$ 150,000	\$ 116,800	\$ 3,320	\$ 29,880	\$ -	\$ 29,880	\$ -
7.1.17 Provision for Growth Related Studies	Various	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -	\$ 100,000	\$ 900,000	\$ -	\$ 900,000	\$ -
TOTAL GENERAL GOVERNMENT		\$ 3,066,000	\$ -	\$ 3,066,000	\$ 969,200	\$ 209,680	\$ 1,887,120	\$ 2,481	\$ 1,884,639	\$ -

Residential Development Charge Calculation		
Residential Share of 2016 - 2025 DC Eligible Costs	82%	\$1,545,404
10 Year Growth in Population in New Units		94,236
Unadjusted Development Charge Per Capita		\$16.40
Non-Residential Development Charge Calculation		
Non-Residential Share of 2016 - 2025 DC Eligible Costs	18%	\$339,235
10 Year Growth in Square Metres		1,439,250
Unadjusted Development Charge Per Square Metre		\$0.24

Reserve Fund Balance	
Balance as at January 1, 2016	\$2,481

APPENDIX B.7
TABLE 2 - PAGE 1

COUNTY OF SIMCOE
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
GENERAL GOVERNMENT
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)

GENERAL GOVERNMENT	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	TOTAL
OPENING CASH BALANCE	\$0.00	(\$70.95)	(\$76.96)	(\$176.59)	(\$199.47)	(\$145.53)	(\$363.24)	(\$292.46)	(\$197.21)	(\$89.89)	
2016-2025 RESIDENTIAL FUNDING REQUIREMENTS											
- General Government: Non Inflated	\$214.3	\$149.4	\$239.9	\$166.1	\$98.3	\$345.5	\$86.1	\$73.8	\$73.8	\$98.3	\$1,545.4
- General Government: Inflated	\$214.3	\$152.4	\$249.5	\$176.2	\$106.4	\$381.5	\$96.9	\$84.8	\$86.5	\$117.5	\$1,666.0
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	8,561	8,686	8,876	9,071	9,267	9,466	9,737	9,961	10,189	10,422	94,236
REVENUE											
- DC Receipts: Inflated	\$145.3	\$150.3	\$156.7	\$163.4	\$170.2	\$177.4	\$186.1	\$194.2	\$202.6	\$211.4	\$1,757.6
INTEREST											
- Interest on Opening Balance	\$0.0	(\$3.9)	(\$4.2)	(\$9.7)	(\$11.0)	(\$8.0)	(\$20.0)	(\$16.1)	(\$10.8)	(\$4.9)	(\$88.7)
- Interest on In-year Transactions	(\$1.9)	(\$0.1)	(\$2.6)	(\$0.4)	\$1.1	(\$5.6)	\$1.6	\$1.9	\$2.0	\$1.6	(\$2.2)
TOTAL REVENUE	\$143.4	\$146.3	\$149.9	\$153.3	\$160.3	\$163.8	\$167.7	\$180.0	\$193.8	\$208.1	\$1,666.7
CLOSING CASH BALANCE	(\$70.9)	(\$77.0)	(\$176.6)	(\$199.5)	(\$145.5)	(\$363.2)	(\$292.5)	(\$197.2)	(\$89.9)	\$0.7	

2016 Adjusted Charge Per Capita

\$16.97

Allocation of Capital Program

Residential Sector	82.0%
Non-Residential Sector	18.0%

Rates for 2016

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

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

GENERAL GOVERNMENT	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	TOTAL
OPENING CASH BALANCE	\$0.00	(\$22.97)	(\$21.43)	(\$40.15)	(\$41.83)	(\$26.38)	(\$70.21)	(\$56.44)	(\$37.68)	(\$16.74)	
2016-2025 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- General Government: Non Inflated	\$47.1	\$32.8	\$52.7	\$36.5	\$21.6	\$75.8	\$18.9	\$16.2	\$16.2	\$21.6	\$339.2
- General Government: Inflated	\$47.1	\$33.4	\$54.8	\$38.7	\$23.4	\$83.7	\$21.3	\$18.6	\$19.0	\$25.8	\$365.7
NON-RESIDENTIAL SPACE GROWTH											
- Growth in Square Metres	101,591	145,759	148,700	151,750	154,900	157,970	140,830	143,350	145,900	148,500	1,439,250
REVENUE											
- DC Receipts: Inflated	\$24.7	\$36.2	\$37.7	\$39.2	\$40.8	\$42.5	\$38.6	\$40.1	\$41.6	\$43.2	\$384.6
INTEREST											
- Interest on Opening Balance	\$0.0	(\$1.3)	(\$1.2)	(\$2.2)	(\$2.3)	(\$1.5)	(\$3.9)	(\$3.1)	(\$2.1)	(\$0.9)	(\$18.4)
- Interest on In-year Transactions	(\$0.6)	\$0.0	(\$0.5)	\$0.0	\$0.3	(\$1.1)	\$0.3	\$0.4	\$0.4	\$0.3	(\$0.5)
TOTAL REVENUE	\$24.1	\$35.0	\$36.1	\$37.0	\$38.8	\$39.9	\$35.0	\$37.4	\$39.9	\$42.6	\$365.8
CLOSING CASH BALANCE	(\$23.0)	(\$21.4)	(\$40.2)	(\$41.8)	(\$26.4)	(\$70.2)	(\$56.4)	(\$37.7)	(\$16.7)	\$0.1	

2016 Adjusted Charge Per Square Metre	\$0.24
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Allocation of Capital Program	
Residential Sector	82.0%
Non-Residential Sector	18.0%
Rates for 2016	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX C

ROADS AND RELATED

APPENDIX C

ROADS AND RELATED SERVICES TECHNICAL APPENDIX

The Transportation and Engineering Department delivers operational, maintenance, and construction services required for the County's road and bridge system. This department is committed to the daily maintenance activities, an aggressive program of rehabilitation, and reconstruction of the road and bridge infrastructure through the application of effective traffic operation and planning principles. The department currently manages an infrastructure of over 1,800 kilometres of road, 57 signalized intersections, and numerous bridges and culverts.

This appendix provides the detailed analysis undertaken to establish the development charge rates for the Roads and Related service category in the County of Simcoe. The service category includes the road network as well intersection improvements, bridge and culvert improvements, carpool lots, and other related expenditures.

The development-related Road and Related infrastructure projects are required to service the demands of new development to 2031 in the County. This forecast is discussed in more detail in Appendix A.

The following tables set out the 2016 to 2031 development-related capital program and the calculation of the development charges for Roads and Related. The development-related capital program for Roads and Related services is based upon the County's Transportation Master Plan and updated information provided by County staff.

The projects identified in the capital program are required to service the demands of new development between 2016 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 roads and related infrastructure.

Tables 1 to 4 provide details of the projects included in the County-wide Roads and Related development charges calculation. The content of the tables is as follows:

Table 1	2006 – 2015 Historical Service Level Analysis
Table 2	2016 – 2031 Roads & Related Capital Program
Table 3	Calculation of Unadjusted Development Charges
Table 4	Residential & Non-Residential Cash Flow Analysis

TABLE 1 HISTORICAL SERVICE LEVELS

Table 1 displays the ten-year historical inventory for Roads and Related infrastructure. The 1,802 kilometres of County roads were valued at almost \$3.88 million in 2015. There are currently 57 signalized intersections in the County, which are worth a combined \$14.25 million. Finally, the bridges and culverts in Simcoe add approximately \$251.32 million to the value of capital assets. The total value of all Roads and Related infrastructure is approximately \$4.14 billion. This results in a ten-year historical average service level of \$8,893.50 per population and employment. The historical service level, multiplied by the long-term net population and employment in growth (181,934), results in a ten-year maximum allowable funding envelope of \$1.62 billion. There is no required ten per cent discount and, as such, the full maximum allowable funding envelope is brought forward to the development charges calculation.

TABLE 2 2016–2031 DEVELOPMENT-RELATED CAPITAL PROGRAM & CALCULATION OF THE “UNADJUSTED” DEVELOPMENT CHARGES

The total cost of the roads capital program is \$1.05 billion and provides for the undertaking of projects throughout the County. The entire development-related capital program is not to be fully recovered from future development charges, however the County does not anticipate any grants or alternative funding sources to offset any of the capital costs.

Approximately \$128.82 million of the program has been identified as the benefit to existing share. The benefit to existing share for roads projects has been calculated in the following manner. The rehabilitation cost of \$355,000 per lane kilometre has been identified by County staff, which represents works that would be undertaken by the County to ensure that the roads are maintained at safe operation levels. In other words, rehabilitation costs would be incurred if no development were to occur over the planning period and thus, is represented as the “benefit to existing share”. For the roads projects, the rehabilitation cost per lane km is multiplied by the total length of the road segment to calculate the “benefit to existing share”.

For intersections, it is assumed that approximately one kilometre within the intersection would have benefitted from rehabilitation, if the intersection improvement would not have been completed and thus, \$355,000 is applied as the benefit to existing share for most of the intersection improvements. A 50 per cent benefit to existing share for all bridges and culverts has been applied.

A significant portion of the Roads and Related capital program has been identified as the post-period benefit share. Many roads projects are anticipated to extend beyond 2031 and, in some cases, beyond 2036. These shares total \$518.44 million and have been removed from the calculation of development charges.

The remaining costs eligible for recovery through development charges during the planning period from 2016 to 2031 is reduced to \$407.05 million.

TABLE 3 UNADJUSTED ROADS AND RELATED DEVELOPMENT CHARGES

The development charge recoverable share of \$407.05 million has been allocated 83 per cent (\$337.85 million) to new residential development and 17 per cent (\$69.20 million) to new non-residential development. The allocation of costs is based on forecasted shares of population and employment growth over the 2016 to 2031 planning period. The development-related capital program and forecasted development yields an unadjusted residential charge of \$2,067.73 per capita and a non-residential charge of \$28.94 per square metre.

TABLE 4 CASH FLOW ANALYSIS

The long term cash flow analysis, shown on Table 4 takes into consideration expenditure timing and revenue projections. The main reason for the increase in the rates is the “front-ending” of the roads capital program. This relationship, between the timing of the infrastructure emplacement preceding the development, is normal and expected as the roads and related network needs to be in place prior to full-development of the benefiting lands.

The following is a summary of the roads and related calculated unadjusted and cash flow adjusted development charge rates:

ROADS AND RELATED SUMMARY						
10-year Hist.	2016 - 2031		Unadjusted		Adjusted	
Service Level	Development-Related Capital Program		Development Charge		Development Charge	
per Pop & Emp.	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$8,893.50	\$1,054,309,554	\$407,048,185	\$2,067.73	\$28.94	\$2,225.78	\$30.90

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APPENDIX C
TABLE 1 - PAGE 1

COUNTY OF SIMCOE
ROADS & RELATED
HISTORIC SERVICE LEVEL ANALYSIS

ROADS Type of Road	# of Kilometres										UNIT COST (\$/km)
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
Loose Top											
Gravel - 2 lane	3.0	3.0	3.0	3.0	3.0	3.0	-	-	-	-	\$300,000
Hard Top											
Primary & Secondary	1,670.2	1,670.2	1,672.6	1,672.6	1,663.4	1,723.8	1,739.0	1,795.4	1,802.3	1,802.3	\$2,151,300
Total (km)	1,673.2	1,673.2	1,675.6	1,675.6	1,666.4	1,726.8	1,739.0	1,795.4	1,802.3	1,802.3	
Total (\$000)	\$3,594,001.3	\$3,594,001.3	\$3,599,164.4	\$3,599,164.4	\$3,579,372.4	\$3,709,224.9	\$3,741,024.6	\$3,862,358.0	\$3,877,201.9	\$3,877,288.0	

INTERSECTIONS Type of Intersections	# of Intersections										UNIT COST (\$/unit)
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
Signalized Intersections	40	44	47	48	52	52	52	55	55	57	\$250,000
Total (#)	40	44	47	48	52	52	52	55	55	57	
Total (\$000)	\$10,000.0	\$11,000.0	\$11,750.0	\$12,000.0	\$13,000.0	\$13,000.0	\$13,000.0	\$13,750.0	\$13,750.0	\$14,250.0	

BRIDGES AND CULVERTS Type	Deck Area (in m ²)										UNIT COST (\$/m ²)
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
Bridges & Culverts	40,154.7	40,305.9	40,401.0	40,807.5	41,021.2	41,623	42,100	42,791	43,141	43,330	\$5,800
Total (#)	40,154.7	40,305.9	40,401.0	40,807.5	41,021.2	41,622.6	42,100.1	42,790.7	43,141.0	43,330.4	
Total (\$000)	\$232,897.3	\$233,774.2	\$234,325.8	\$236,683.5	\$237,923.0	\$241,411.1	\$244,180.6	\$248,186.1	\$250,217.8	\$251,316.3	

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APPENDIX C
TABLE 1 - PAGE 2

COUNTY OF SIMCOE
CALCULATION OF SERVICE LEVELS
ROADS & RELATED

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Historic Population	323,368	327,724	332,144	336,631	341,186	345,812	352,563	359,450	366,481	373,650
Historic Employment	97,409	97,396	97,411	97,456	97,531	97,636	99,268	100,937	102,634	104,360
Historic Population & Employment	420,777	425,120	429,555	434,087	438,717	443,448	451,831	460,387	469,115	478,010

INVENTORY SUMMARY (\$000)

Roads	\$3,594,001.3	\$3,594,001.3	\$3,599,164.4	\$3,599,164.4	\$3,579,372.4	\$3,709,224.9	\$3,741,024.6	\$3,862,358.0	\$3,877,201.9	\$3,877,288.0
Intersections	\$10,000.0	\$11,000.0	\$11,750.0	\$12,000.0	\$13,000.0	\$13,000.0	\$13,000.0	\$13,750.0	\$13,750.0	\$14,250.0
Bridges And Culverts	\$232,897.3	\$233,774.2	\$234,325.8	\$236,683.5	\$237,923.0	\$241,411.1	\$244,180.6	\$248,186.1	\$250,217.8	\$251,316.3
Total (\$000)	\$3,836,898.5	\$3,838,775.5	\$3,845,240.2	\$3,847,847.9	\$3,830,295.4	\$3,963,636.0	\$3,998,205.2	\$4,124,294.0	\$4,141,169.7	\$4,142,854.3

Average
Service
Level

SERVICE LEVEL (\$/population & employment)

Roads	\$8,541.34	\$8,454.09	\$8,378.82	\$8,291.34	\$8,158.73	\$8,364.50	\$8,279.70	\$8,389.37	\$8,264.93	\$8,111.31	\$8,323.41
Intersections	\$23.77	\$25.88	\$27.35	\$27.64	\$29.63	\$29.32	\$28.77	\$29.87	\$29.31	\$29.81	\$28.13
Bridges And Culverts	\$553.49	\$549.90	\$545.51	\$545.24	\$542.32	\$544.40	\$540.42	\$539.08	\$533.38	\$525.76	\$541.95
Total (\$/population & employment)	\$9,118.60	\$9,029.86	\$8,951.68	\$8,864.23	\$8,730.67	\$8,938.21	\$8,848.90	\$8,958.32	\$8,827.62	\$8,666.88	\$8,893.50

COUNTY OF SIMCOE
CALCULATION OF MAXIMUM ALLOWABLE
ROADS & RELATED

Long-Term Funding Envelope Calculation	
10 Year Average Service Level 2006 - 2015	\$8,893.50
Net Population & Employment Growth 2016-2031	181,934
Maximum Allowable Funding Envelope	\$1,618,026,892
Less: Uncommitted Excess Capacity	\$0
Less: 10% Legislated Reduction	\$0
Discounted Maximum Allowable Funding Envelope	\$1,618,026,892

Excess Capacity Calculation	
Total Value of Inventory in 2015	\$4,142,854,310
Inventory Using Average Service Level	\$4,251,181,935
Excess Capacity	\$0
Excess Capacity:	Uncommitted

COUNTY OF SIMCOE
2011 DEVELOPMENT CHARGES BACKGROUND STUDY
DEVELOPMENT-RELATED ROADS AND RELATED PROGRAM

Road Name	Location	Municipality	Type of Improvement	Total Length (Km)	Timing	Gross Project Cost	Grants/ Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC-Eligible Costs			
									Replacement & BTE Shares	0% Reduction		Available Reserves	2016-2031	Post 2031	
Recovery of Negative Funding Envelope															
1	Recovery of Negative DC Funding Envelope				2016 - 2016	\$ 13,858,385	\$ -	\$ 13,858,385	\$ -	\$ -	\$ 13,858,385	\$ -	\$ 13,858,385	\$ -	
Roads Projects															
1	County Road 50	Phase 7	Adjala-Tosoronto	Widen	3.4	2016 - 2018	\$ 12,100,000	\$ -	\$ 12,100,000	\$ 1,207,000	\$ -	\$ 10,893,000	\$ -	\$ 10,893,000	\$ -
2	County Road 90	Phase II	Essa / Springwater	Widen to 5 Lanes	4.0	2016 - 2018	\$ 4,453,011	\$ -	\$ 4,453,011	\$ 1,420,000	\$ -	\$ 3,033,011	\$ -	\$ 3,033,011	\$ -
3	County Road 90	Phase V	Essa / Springwater	Widen to 5 Lanes	1.2	2016 - 2018	\$ 4,481,263	\$ -	\$ 4,481,263	\$ 426,000	\$ -	\$ 4,055,263	\$ -	\$ 4,055,263	\$ -
4	County Road 90	Phase III	Essa / Springwater	Widen to 5 Lanes	2.4	2016 - 2019	\$ 11,074,980	\$ -	\$ 11,074,980	\$ 852,000	\$ -	\$ 10,222,980	\$ -	\$ 10,222,980	\$ -
5	County Road 15	Victoria St - Alliston Boundary	New Tecumseth	Upgrade to County Standard	1.4	2016 - 2019	\$ 3,727,500	\$ -	\$ 3,727,500	\$ 497,000	\$ -	\$ 3,230,500	\$ -	\$ 3,230,500	\$ -
6	County Road 21	Phase I	Innisfil	Widen to 4 Lanes	3.0	2016 - 2020	\$ 5,258,400	\$ -	\$ 5,258,400	\$ 1,065,000	\$ -	\$ 4,193,400	\$ -	\$ 4,193,400	\$ -
7	County Road 90	Phase IV	Essa / Springwater	Widen to 5 Lanes	3.5	2016 - 2020	\$ 15,564,541	\$ -	\$ 15,564,541	\$ 1,243,000	\$ -	\$ 14,321,541	\$ -	\$ 14,321,541	\$ -
8	County Road 21	Phase II	Innisfil	Widen to 4 Lanes	3	2016 - 2021	\$ 6,677,000	\$ -	\$ 6,677,000	\$ 1,065,000	\$ -	\$ 5,612,000	\$ -	\$ 5,612,000	\$ -
9	County Road 21	Phase III	Innisfil	Widen to 4 Lanes	2	2016 - 2022	\$ 4,522,200	\$ -	\$ 4,522,200	\$ 710,000	\$ -	\$ 3,812,200	\$ -	\$ 3,812,200	\$ -
10	County Road 22	Phase 1	Oro-Medonte	Widen to 3 Lanes	1.5	2016 - 2022	\$ 10,009,500	\$ -	\$ 10,009,500	\$ 533,000	\$ -	\$ 9,476,500	\$ -	\$ 9,476,500	\$ -
11	County Road 4	Phase I	Bradford West Gwillimbury	Widen to 4 Lanes	1.5	2016 - 2023	\$ 17,861,800	\$ -	\$ 17,861,800	\$ 533,000	\$ -	\$ 17,328,800	\$ -	\$ 17,328,800	\$ -
12	County Road 21	Phase IV	Innisfil	Widen to 4 Lanes	3	2016 - 2023	\$ 6,999,600	\$ -	\$ 6,999,600	\$ 1,065,000	\$ -	\$ 5,934,600	\$ -	\$ 5,934,600	\$ -
13	County Road 4	Phase II		Widen to 4 Lanes	3.3	2017 - 2024	\$ 19,225,900	\$ -	\$ 19,225,900	\$ 1,172,000	\$ -	\$ 18,053,900	\$ -	\$ 18,053,900	\$ -
14	County Road 53	CR21 To Barrie Limit	Innisfil	Widen to 4 Lanes	2.1	2018 - 2023	\$ 5,000,200	\$ -	\$ 5,000,200	\$ 746,000	\$ -	\$ 4,254,200	\$ -	\$ 4,254,200	\$ -
15	County Road 4	Phase III	Innisfil	Widen to 4 Lanes	3.3	2018 - 2025	\$ 15,086,400	\$ -	\$ 15,086,400	\$ 1,172,000	\$ -	\$ 13,914,400	\$ -	\$ 13,914,400	\$ -
16	County Road 4	CR 89 to Barrie Limit	Innisfil	Widen to 4 Lanes	13.7	2020 - 2029	\$ 56,500,590	\$ -	\$ 56,500,590	\$ 4,864,000	\$ -	\$ 51,636,590	\$ -	\$ 51,636,590	\$ -
17	County Road 27	CR 21 to CR 90	Essa / Innisfil / Barrie	Widen to 4 Lanes	10.4	2020 - 2029	\$ 39,500,420	\$ -	\$ 39,500,420	\$ 3,692,000	\$ -	\$ 35,808,420	\$ -	\$ 35,808,420	\$ -
18	County Road 22	Phase II	Oro-Medonte	Widen to 3 Lanes	1.5	2021 - 2023	\$ 7,460,300	\$ -	\$ 7,460,300	\$ 533,000	\$ -	\$ 6,927,300	\$ -	\$ 6,927,300	\$ -
19	Line 7 Oro	Hwy 11 to CR 22	Oro-Medonte	Upgrade to County Standard	7	2021 - 2036	\$ 30,056,500	\$ -	\$ 30,056,500	\$ 2,485,000	\$ -	\$ 27,571,500	\$ -	\$ 51,829	\$ 27,519,671
20	Line 6 Oro	CR 22 to Mt St Louis Rd	Oro-Medonte	Upgrade to County Standard	6.6	2022 - 2036	\$ 15,057,500	\$ -	\$ 15,057,500	\$ 2,343,000	\$ -	\$ 12,714,500	\$ -	\$ 48,553	\$ 12,665,947

COUNTY OF SIMCOE
2011 DEVELOPMENT CHARGES BACKGROUND STUDY
DEVELOPMENT-RELATED ROADS AND RELATED PROGRAM

Road Name	Location	Municipality	Type of Improvement	Total Length (Km)	Timing	Gross Project Cost	Grants/ Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC-Eligible Costs		
									Replacement & BTE Shares	0% Reduction		Available Reserves	2016-2031	Post 2031
21 Mt St Louis Road	Ln 6 Oro to Hwy 400	Oro-Medonte	Upgrade to County Standard	1.3	2023 - 2036	\$ 3,058,500	\$ -	\$ 3,058,500	\$ 462,000	\$ -	\$ 2,596,500	\$ -	\$ 49,663	\$ 2,546,837
22 County Road 10	CR14 to Hwy 89	New Tecumseth	Widen to 4 Lanes	12.6	2024 - 2034	\$ 54,340,580	\$ -	\$ 54,340,580	\$ 4,473,000	\$ -	\$ 49,867,580	\$ -	\$ 31,146,789	\$ 18,720,791
23 Line 3 N Oro	CR 23 to CR 19	Tay	Upgrade to County Standard	5.2	2024 - 2036	\$ 13,059,500	\$ -	\$ 13,059,500	\$ 1,846,000	\$ -	\$ 11,213,500	\$ -	\$ 51,089	\$ 11,162,411
24 County Road 44	Hwy 12 to Casino Rama	Ramara	Widen to 4 Lanes	5.3	2025 - 2031	\$ 22,170,240	\$ -	\$ 22,170,240	\$ 1,882,000	\$ -	\$ 20,288,240	\$ -	\$ 20,288,240	\$ -
25 Line 7 N Oro	CR 19 to Hwy 400	Oro-Medonte	Upgrade to County Standard	3.4	2025 - 2036	\$ 8,060,500	\$ -	\$ 8,060,500	\$ 1,207,000	\$ -	\$ 6,853,500	\$ -	\$ 51,441	\$ 6,802,059
26 Flos Rd 4	Hwy 93 to Twship Bdry	Springwater	Upgrade to County Standard	20.4	2026 - 2036	\$ 48,061,500	\$ -	\$ 48,061,500	\$ 7,242,000	\$ -	\$ 40,819,500	\$ -	\$ 52,233	\$ 40,767,267
27 12 CN	Sunidale -Twshp Bdry to CR 7	Clearview	Upgrade to County Standard	8.5	2027 - 2036	\$ 21,062,500	\$ -	\$ 21,062,500	\$ 3,018,000	\$ -	\$ 18,044,500	\$ -	\$ 53,545	\$ 17,990,955
28 County Road 10	CR 90 to CR 9	Clearview / Essa	Widen to 4 Lanes	7.4	2028 - 2035	\$ 31,000,310	\$ -	\$ 31,000,310	\$ 2,627,000	\$ -	\$ 28,373,310	\$ -	\$ 4,918,180	\$ 23,455,130
29 5th Line New Tec	CR 10 to Hwy 400	New Tec / West Gwil	Upgrade to County Standard	15.4	2028 - 2036	\$ 37,063,500	\$ -	\$ 37,063,500	\$ 5,467,000	\$ -	\$ 31,596,500	\$ -	\$ 54,134	\$ 31,542,366
30 County Road 93	CR 25 to Hwy 12	Midland	Widen to 4 Lanes	2.1	2029 - 2034	\$ 9,000,090	\$ -	\$ 9,000,090	\$ 746,000	\$ -	\$ 8,254,090	\$ -	\$ 921,725	\$ 7,332,365
31 27/28 SR Clrw	Hwy 26 to CR 124	Clearview	Upgrade to County Standard	8.1	2029 - 2036	\$ 20,064,500	\$ -	\$ 20,064,500	\$ 2,876,000	\$ -	\$ 17,188,500	\$ -	\$ 55,255	\$ 17,133,245
32 Division Rd Svrn	Hwy 12 to Hwy 11	Severn	Upgrade to County Standard	9.8	2030 - 2036	\$ 21,065,500	\$ -	\$ 21,065,500	\$ 3,479,000	\$ -	\$ 17,586,500	\$ -	\$ 54,683	\$ 17,531,817
33 4th Line Inisf	CR 53 to CR 20	Innisfil	Upgrade to County Standard	9.1	2031 - 2036	\$ 23,066,500	\$ -	\$ 23,066,500	\$ 3,231,000	\$ -	\$ 19,835,500	\$ -	\$ 57,185	\$ 19,778,315
34 County Road 54	CR 21 to Barrie City Limit	Innisfil	Upgrade to County Standard	2	2031 - 2036	\$ 12,000,120	\$ -	\$ 12,000,120	\$ 710,000	\$ -	\$ 11,290,120	\$ -	\$ 282,250	\$ 11,007,870
35 County Road 43	CR 28 to Hwy 26	Springwater	Widen to 4 Lanes	7.7	2031 - 2036	\$ 26,000,310	\$ -	\$ 26,000,310	\$ 2,734,000	\$ -	\$ 23,266,310	\$ -	\$ 693,507	\$ 22,572,803
36 County Road 27	Hwy 9 to 6th Line	Bradford West Gwillimbury	Widen to 4 Lanes	8.5	2032 - 2036	\$ 36,000,000	\$ -	\$ 36,000,000	\$ 3,018,000	\$ -	\$ 32,982,000	\$ -	\$ -	\$ 32,982,000
37 County Road 10	CR 9 to Hwy 26	Clearview	Widen to 4 Lanes	10.1	2033 - 2036	\$ 45,000,000	\$ -	\$ 45,000,000	\$ 3,586,000	\$ -	\$ 41,414,000	\$ -	\$ -	\$ 41,414,000
38 County Road 40	Dobson Road to Barrie Limit	Springwater	Widen to 4 Lanes	2.2	2033 - 2036	\$ 6,000,000	\$ -	\$ 6,000,000	\$ 781,000	\$ -	\$ 5,219,000	\$ -	\$ -	\$ 5,219,000
39 County Road 27	Chwy 26 to CR 22	Springwater	Widen to 4 Lanes	7.5	2034 - 2036	\$ 32,000,000	\$ -	\$ 32,000,000	\$ 2,663,000	\$ -	\$ 29,337,000	\$ -	\$ -	\$ 29,337,000
40 County Road 89	Hwy 400 E to 20 SR	Innisfil	Widen to 4 Lanes	8.3	2035 - 2036	\$ 40,000,000	\$ -	\$ 40,000,000	\$ 2,947,000	\$ -	\$ 37,053,000	\$ -	\$ -	\$ 37,053,000
41 County Road 93	Hwy 11 to Barrie Limit	Oro-Medonte	Widen to 4 Lanes	2.2	2035 - 2036	\$ 9,500,000	\$ -	\$ 9,500,000	\$ 781,000	\$ -	\$ 8,719,000	\$ -	\$ -	\$ 8,719,000
42 County Road 88	Hwy 400 to Bond Head	Bradford West Gwillimbury	Widen, Turn Lanes & ETCD	6.15	2035 - 2036	\$ 10,000,000	\$ -	\$ 10,000,000	\$ 2,183,000	\$ -	\$ 7,817,000	\$ -	\$ -	\$ 7,817,000
43 County Road 10	Hwy 26 to 27/28 SR 12	Clearview	Widen to 4 Lanes	2.7	2036 - 2036	\$ 12,000,000	\$ -	\$ 12,000,000	\$ 959,000	\$ -	\$ 11,041,000	\$ -	\$ -	\$ 11,041,000
44 County Road 10	Hwy 9 to Tottenham	New Tecumseth	Widen to 4 Lanes	3.4	2036 - 2036	\$ 14,000,000	\$ -	\$ 14,000,000	\$ 1,207,000	\$ -	\$ 12,793,000	\$ -	\$ -	\$ 12,793,000
45 County Road 53	Barrie Limit to Hwy 26	Springwater	Widen to 4 Lanes	6.1	2036 - 2036	\$ 25,000,000	\$ -	\$ 25,000,000	\$ 2,166,000	\$ -	\$ 22,834,000	\$ -	\$ -	\$ 22,834,000
Subtotal Roads				253.3		\$ 869,191,755	\$ -	\$ 869,191,755	\$ 89,914,000	\$ -	\$ 779,277,755	\$ -	\$ 281,538,905	\$ 497,738,850

COUNTY OF SIMCOE
2011 DEVELOPMENT CHARGES BACKGROUND STUDY
DEVELOPMENT-RELATED ROADS AND RELATED PROGRAM

Road Name	Location	Municipality	Type of Improvement	Total Length (Km)	Timing	Gross Project Cost	Grants/ Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC-Eligible Costs				
									Replacement & BTE Shares	0% Reduction		Available Reserves	2016-2031	Post 2031		
Intersections																
1	County Road 90	CR 90 / King Street	Essa	Widen, Turn Lanes & ETCD	2016 - 2017	\$ 1,341,000	\$ -	\$ 1,341,000	\$ 355,000	\$ -	\$ 986,000	\$ -	\$ 986,000	\$ -		
2	County Road 27	CR 27 / 5th Line BWG	Bradford West Gwillimbury	Widen, Turn Lanes & ETCD	2016 - 2018	\$ 5,866,200	\$ -	\$ 5,866,200	\$ 355,000	\$ -	\$ 5,511,200	\$ -	\$ 5,511,200	\$ -		
3	County Road 50	CR 50 / CR 14	Adjala-Tosorontio	Widen, Turn Lanes & ETCD	2016 - 2018	\$ 491,800	\$ -	\$ 491,800	\$ 355,000	\$ -	\$ 136,800	\$ -	\$ 136,800	\$ -		
4	Wilson Road	RD 43 / Wilson	Springwater	Widen & Turn Lanes	2016 - 2018	\$ 2,605,300	\$ -	\$ 2,605,300	\$ 355,000	\$ -	\$ 2,250,300	\$ -	\$ 2,250,300	\$ -		
5	County Road 34	CR 34 / 19	Collingwood	Intersection Improve / Roundabout	2016 - 2019	\$ 1,910,000	\$ -	\$ 1,910,000	\$ 355,000	\$ -	\$ 1,555,000	\$ -	\$ 1,555,000	\$ -		
6	County Road 21	CR 21 / CR 39	Innisfil	Widen, Turn Lanes & ETCD	2016 - 2019	\$ 4,237,700	\$ -	\$ 4,237,700	\$ 355,000	\$ -	\$ 3,882,700	\$ -	\$ 3,882,700	\$ -		
7	County Road 21	CR 21 / 5th Sideroad	Innisfil	Widen, Turn Lanes & ETCD	2016 - 2019	\$ 3,805,300	\$ -	\$ 3,805,300	\$ 355,000	\$ -	\$ 3,450,300	\$ -	\$ 3,450,300	\$ -		
8	County Road 21	CR 21 / CR 4	Innisfil	Widen, Turn Lanes & ETCD	2016 - 2019	\$ 4,768,200	\$ -	\$ 4,768,200	\$ 355,000	\$ -	\$ 4,413,200	\$ -	\$ 4,413,200	\$ -		
9	County Road 88	CR 88 / 5th SR	Bradford West Gwillimbury	Widen, Turn Lanes & ETCD	2016 - 2021	\$ 5,287,500	\$ -	\$ 5,287,500	\$ 355,000	\$ -	\$ 4,932,500	\$ -	\$ 4,932,500	\$ -		
10	County Road 4	CR 4 / 9th Line BWG	Bradford West Gwillimbury	Widen, Turn Lanes & ETCD	2016 - 2022	\$ 3,088,000	\$ -	\$ 3,088,000	\$ 355,000	\$ -	\$ 2,733,000	\$ -	\$ 2,733,000	\$ -		
11	County Road 4	CR 4 / Innisfil 4th (Churchill)	Innisfil	Widen, Turn Lanes & ETCD	2016 - 2024	\$ 3,521,277	\$ -	\$ 3,521,277	\$ 355,000	\$ -	\$ 3,166,277	\$ -	\$ 3,166,277	\$ -		
12	County Road 4	CR 4 / Innisfil 9th	Innisfil	Widen, Turn Lanes & ETCD	2016 - 2025	\$ 4,026,300	\$ -	\$ 4,026,300	\$ 355,000	\$ -	\$ 3,671,300	\$ -	\$ 3,671,300	\$ -		
13	County Road 4	CR 4 / 89	Innisfil	Widen, Turn Lanes & ETCD	2017 - 2023	\$ 2,970,700	\$ -	\$ 2,970,700	\$ 355,000	\$ -	\$ 2,615,700	\$ -	\$ 2,615,700	\$ -		
14	County Road 50	CR 50 / Adjala 30th SR	Adjala-Tosorontio	Widen, Turn Lanes & ETCD	2020 - 2020	\$ 3,500,000	\$ -	\$ 3,500,000	\$ 355,000	\$ -	\$ 3,145,000	\$ -	\$ 3,145,000	\$ -		
15	County Road 22	CR 22 / Oro 3rd	Oro-Medonte	Widen, Turn Lanes & ETCD	2020 - 2022	\$ 1,969,700	\$ -	\$ 1,969,700	\$ 355,000	\$ -	\$ 1,614,700	\$ -	\$ 1,614,700	\$ -		
16	County Road 22	CR 22 / Oro 4th	Oro-Medonte	Widen, Turn Lanes & ETCD	2021 - 2023	\$ 2,023,400	\$ -	\$ 2,023,400	\$ 355,000	\$ -	\$ 1,668,400	\$ -	\$ 1,668,400	\$ -		
17	County Road 32	CR 32 / 6th St / Conces10	Collingwood/Clearview	Widen, Turn Lanes & ETCD	2023 - 2026	\$ 3,000,000	\$ -	\$ 3,000,000	\$ 355,000	\$ -	\$ 2,645,000	\$ -	\$ 2,645,000	\$ -		
18	County Road 4	CR 4 / Innisfil 2nd Line	Innisfil	Widen, Turn Lanes & ETCD	2025 - 2025	\$ 2,500,000	\$ -	\$ 2,500,000	\$ 355,000	\$ -	\$ 2,145,000	\$ -	\$ 2,145,000	\$ -		
19	County Road 27	CR 27 / Ardagh Road	Essa / Barrie	Widen, Turn Lanes & ETCD	2025 - 2025	\$ 2,500,000	\$ -	\$ 2,500,000	\$ 355,000	\$ -	\$ 2,145,000	\$ -	\$ 2,145,000	\$ -		
20	County Road 27	CR 27 / Innisfil 10th Line	Essa / Barrie	Widen, Turn Lanes & ETCD	2026 - 2026	\$ 2,500,000	\$ -	\$ 2,500,000	\$ 355,000	\$ -	\$ 2,145,000	\$ -	\$ 2,145,000	\$ -		
21	County Road 4	CR 4 / Innisfil 3rd Line	Innisfil	Widen, Turn Lanes & ETCD	2026 - 2026	\$ 2,500,000	\$ -	\$ 2,500,000	\$ 355,000	\$ -	\$ 2,145,000	\$ -	\$ 2,145,000	\$ -		
22	County Road 4	CR 4 / Innisfil 5th Line	Innisfil	Widen, Turn Lanes & ETCD	2027 - 2027	\$ 2,500,000	\$ -	\$ 2,500,000	\$ 355,000	\$ -	\$ 2,145,000	\$ -	\$ 2,145,000	\$ -		
23	County Road 27	CR 27 / Innisfil 9th Line	Essa / Innisfil	Widen, Turn Lanes & ETCD	2027 - 2027	\$ 2,500,000	\$ -	\$ 2,500,000	\$ 355,000	\$ -	\$ 2,145,000	\$ -	\$ 2,145,000	\$ -		
24	County Road 10	CR 10 / CR 14	New Tecumseth	Widen, Turn Lanes & ETCD	2029 - 2029	\$ 1,830,000	\$ -	\$ 1,830,000	\$ 355,000	\$ -	\$ 1,475,000	\$ -	\$ 1,475,000	\$ -		
25	County Road 10	CR 10 / CR 1	New Tecumseth	Widen, Turn Lanes & ETCD	2029 - 2029	\$ 1,830,000	\$ -	\$ 1,830,000	\$ 355,000	\$ -	\$ 1,475,000	\$ -	\$ 1,475,000	\$ -		
26	County Road 44	CR 44 / CR 45	Ramara	Widen, Turn Lanes & ETCD	2030 - 2030	\$ 1,830,000	\$ -	\$ 1,830,000	\$ 355,000	\$ -	\$ 1,475,000	\$ -	\$ 1,475,000	\$ -		
27	County Road 10	CR 10 / CR 90	Essa	Widen, Turn Lanes & ETCD	2032 - 2032	\$ 2,500,000	\$ -	\$ 2,500,000	\$ 355,000	\$ -	\$ 2,145,000	\$ -	\$ -	\$ 2,145,000		
28	County Road 10	CR10 / Concession 12	Clearview	Widen, Turn Lanes & ETCD	2036 - 2036	\$ 2,500,000	\$ -	\$ 2,500,000	\$ 355,000	\$ -	\$ 2,145,000	\$ -	\$ -	\$ 2,145,000		
29	County Road 10	CR 10 / CR 9	Clearview	Widen, Turn Lanes & ETCD	2036 - 2036	\$ 2,500,000	\$ -	\$ 2,500,000	\$ 355,000	\$ -	\$ 2,145,000	\$ -	\$ -	\$ 2,145,000		
30	County Road 43	CR 43 / CR 28	Springwater	Widen, Turn Lanes & ETCD	2036 - 2036	\$ 2,500,000	\$ -	\$ 2,500,000	\$ 355,000	\$ -	\$ 2,145,000	\$ -	\$ -	\$ 2,145,000		
31	County Road 43	CR 43 / Wilson	Springwater	Widen, Turn Lanes & ETCD	2036 - 2036	\$ 2,500,000	\$ -	\$ 2,500,000	\$ 355,000	\$ -	\$ 2,145,000	\$ -	\$ -	\$ 2,145,000		
32	County Road 169	CR 169 Washago Intersection	Ramara	Widen, Turn Lanes & ETCD	2036 - 2036	\$ 3,000,000	\$ -	\$ 3,000,000	\$ 355,000	\$ -	\$ 2,645,000	\$ -	\$ -	\$ 2,645,000		
33	County Road 40	CR 40 / Dobson Road	Springwater	Widen, Turn Lanes & ETCD	2036 - 2036	\$ 2,500,000	\$ -	\$ 2,500,000	\$ 355,000	\$ -	\$ 2,145,000	\$ -	\$ -	\$ 2,145,000		
34	County Road 40	CR 40 / Wilson Dr (CR 53)	Springwater	Widen, Turn Lanes & ETCD	2036 - 2036	\$ 2,500,000	\$ -	\$ 2,500,000	\$ 355,000	\$ -	\$ 2,145,000	\$ -	\$ -	\$ 2,145,000		
Subtotal Intersections								\$ 95,402,377	\$ -	\$ 95,402,377	\$ 12,070,000	\$ -	\$ 83,332,377	\$ -	\$ 65,672,377	\$ 17,660,000

COUNTY OF SIMCOE
2011 DEVELOPMENT CHARGES BACKGROUND STUDY
DEVELOPMENT-RELATED ROADS AND RELATED PROGRAM

Road Name	Location	Municipality	Type of Improvement	Total Length (Km)	Timing	Gross Project Cost	Grants/ Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC-Eligible Costs		
									Replacement & BTE Shares	0% Reduction		Available Reserves	2016-2031	Post 2031
Bridges & Culverts														
1	Bear Creek Culvert #2	County Road 90	Essa / Springwater	Replace & Widen	2016 - 2017	\$ 153,680	\$ -	\$ 153,680	\$ 76,840	\$ -	\$ 76,840	\$ -	\$ 76,840	\$ -
2	Bear Creek Culvert #1	County Road 90	Essa / Springwater	Replace & Widen	2016 - 2017	\$ 516,177	\$ -	\$ 516,177	\$ 258,089	\$ -	\$ 258,089	\$ -	\$ 258,089	\$ -
3	Alliston Bridge	County Road 15	New Tecumseth	Replace & Widen	2016 - 2018	\$ 2,637,500	\$ -	\$ 2,637,500	\$ 1,318,750	\$ -	\$ 1,318,750	\$ -	\$ 1,318,750	\$ -
4	Elliot Bridge	County Road 90	Essa / Springwater	Replace & Widen	2016 - 2018	\$ 5,044,580	\$ -	\$ 5,044,580	\$ 2,522,290	\$ -	\$ 2,522,290	\$ -	\$ 2,522,290	\$ -
5	Vigo Bridge	Flos Road W	Springwater	Replace & Widen	2016 - 2019	\$ 5,638,400	\$ -	\$ 5,638,400	\$ 2,819,200	\$ -	\$ 2,819,200	\$ -	\$ 2,819,200	\$ -
6	Matheson Creek Bridge	County Road 27	Springwater	Replace & Widen	2016 - 2020	\$ 3,431,000	\$ -	\$ 3,431,000	\$ 1,715,500	\$ -	\$ 1,715,500	\$ -	\$ 1,715,500	\$ -
7	Con 13, Lot 28 Culvert	County Road 44	Ramara	Replace & Widen	2016 - 2020	\$ 1,397,900	\$ -	\$ 1,397,900	\$ 698,950	\$ -	\$ 698,950	\$ -	\$ 698,950	\$ -
8	Hwy 400 & 5th Line	Hwy 400	Bradford West Gwillimbury	New Interchange	2016 - 2020	\$ 18,500,000	\$ -	\$ 18,500,000	\$ -	\$ -	\$ 18,500,000	\$ -	\$ 18,500,000	\$ -
9	Holland River Bridge	County Road 27	Bradford West Gwillimbury	Replace & Widen	2016 - 2024	\$ 9,206,000	\$ -	\$ 9,206,000	\$ 4,603,000	\$ -	\$ 4,603,000	\$ -	\$ 4,603,000	\$ -
10	Culvert 201 Wilson Rd	County Road 53	Springwater	Replace & Widen	2017 - 2017	\$ 5,200	\$ -	\$ 5,200	\$ 2,600	\$ -	\$ 2,600	\$ -	\$ 2,600	\$ -
11	Snowmobile/Deer Xing Culvert	County Road 90	Essa / Springwater	Replace & Widen	2017 - 2019	\$ 1,219,900	\$ -	\$ 1,219,900	\$ 609,950	\$ -	\$ 609,950	\$ -	\$ 609,950	\$ -
12	Con 7/8, Lot 13 Bridge	County Road 21	Innisfil	Replace & Widen	2018 - 2020	\$ 825,300	\$ -	\$ 825,300	\$ 412,650	\$ -	\$ 412,650	\$ -	\$ 412,650	\$ -
13	Thompson Culvert	County Road 10	New Tecumseth	Replace & Widen	2018 - 2022	\$ 614,200	\$ -	\$ 614,200	\$ 307,100	\$ -	\$ 307,100	\$ -	\$ 307,100	\$ -
14	Box Culv Con 6/7, Lot 15/16	County Road 4	Bradford West Gwillimbury	Replace & Widen	2020 - 2022	\$ 3,301,200	\$ -	\$ 3,301,200	\$ 1,650,600	\$ -	\$ 1,650,600	\$ -	\$ 1,650,600	\$ -
15	Mitchell Bridge	County Road 10	New Tecumseth	Replace & Widen	2020 - 2023	\$ 2,900,000	\$ -	\$ 2,900,000	\$ 1,450,000	\$ -	\$ 1,450,000	\$ -	\$ 1,450,000	\$ -
16	Kearnan Bidge	County Road 10	Clearview	Replace & Widen	2020 - 2023	\$ 3,600,000	\$ -	\$ 3,600,000	\$ 1,800,000	\$ -	\$ 1,800,000	\$ -	\$ 1,800,000	\$ -
17	Con 3, Lot 15/16 Culvert	County Road 4	Innisfil	Replace & Widen	2020 - 2024	\$ 1,516,400	\$ -	\$ 1,516,400	\$ 758,200	\$ -	\$ 758,200	\$ -	\$ 758,200	\$ -
18	Heeughan Culvert	County Road 10	New Tecumseth	Replace & Widen	2021 - 2023	\$ 324,800	\$ -	\$ 324,800	\$ 162,400	\$ -	\$ 162,400	\$ -	\$ 162,400	\$ -
19	CR 10 - Culvert	County Road 10	New Tecumseth	Replace & Widen	2022 - 2024	\$ 300,000	\$ -	\$ 300,000	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ -
20	Hamills School Bridge	County Road 10	New Tecumseth	Replace & Widen	2022 - 2025	\$ 3,050,000	\$ -	\$ 3,050,000	\$ 1,525,000	\$ -	\$ 1,525,000	\$ -	\$ 1,525,000	\$ -
21	McLoaghans Culvert	County Road 10	New Tecumseth	Replace & Widen	2024 - 2026	\$ 324,800	\$ -	\$ 324,800	\$ 162,400	\$ -	\$ 162,400	\$ -	\$ 162,400	\$ -
22	Sandhook Bridge	County Road 10	New Tecumseth	Replace & Widen	2024 - 2027	\$ 3,250,000	\$ -	\$ 3,250,000	\$ 1,625,000	\$ -	\$ 1,625,000	\$ -	\$ 1,625,000	\$ -
23	Comartin Bidge	County Road 10	Clearview	Replace & Widen	2028 - 2031	\$ 1,750,000	\$ -	\$ 1,750,000	\$ 875,000	\$ -	\$ 875,000	\$ -	\$ 875,000	\$ -
24	Barker Bridge	County Road 10	Clearview	Replace & Widen	2031 - 2034	\$ 1,080,000	\$ -	\$ 1,080,000	\$ 540,000	\$ -	\$ 540,000	\$ -	\$ 75,000	\$ 465,000
25	Con 6/7, Lot 2 Culvert	County Road 88	Bradford West Gwillimbury	Replace & Widen	2036 - 2036	\$ 300,000	\$ -	\$ 300,000	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
26	Box Culvert	County Road 27 - Con Lot 23	Springwater	Replace & Widen	2036 - 2036	\$ 570,000	\$ -	\$ 570,000	\$ 285,000	\$ -	\$ 285,000	\$ -	\$ -	\$ 285,000
27	County Road 93	County Road 93	Oro-Medonte	Widen, Turn Lanes & ETCD	2036 - 2036	\$ 2,500,000	\$ -	\$ 2,500,000	\$ 355,000	\$ -	\$ 2,145,000	\$ -	\$ -	\$ 2,145,000
Subtotal Bridges & Culverts						\$ 73,957,037	\$ -	\$ 73,957,037	\$ 26,833,519	\$ -	\$ 47,123,519	\$ -	\$ 44,078,519	\$ 3,045,000
Carpool Lots														
1	County Road 93	Midland			2018 - 2020	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ -
2	County Road 89	At County Road 4, Innisfil			2018 - 2025	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ -
3	County Road 49	At Highway 12 & Hwy 11			2018 - 2020	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ -
Subtotal Carpool Lots						\$ 1,500,000	\$ -	\$ 1,500,000	\$ -	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -
Roads Related Studies														
1	Transportation Master Plan Update				2019 - 2019	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ -
2	Transportation Master Plan Update				2025 - 2025	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ -
Subtotal Carpool Lots						\$ 400,000	\$ -	\$ 400,000	\$ -	\$ -	\$ 400,000	\$ -	\$ 400,000	\$ -
TOTAL ROADS & RELATED						\$ 1,054,309,554	\$ -	\$ 1,054,309,554	\$ 128,817,519	\$ -	\$ 925,492,036	\$ -	\$ 407,048,185	\$ 518,443,850

Notes Regarding BTE Calculation:
Rehabilitation Cost per Lane Kilometre: \$355,000

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APPENDIX C
TABLE 3

**COUNTY OF SIMCOE
SUMMARY OF UNADJUSTED RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
ROADS AND RELATED SERVICES
2016 - 2031**

Ultimate Year Growth in Population in New Units	163,392
Ultimate Growth in Square Meters	2,390,729

	Development-Related Capital Program (2016 - 2031)						Residential Share		Non-Residential Share	
	Total Project Cost	Grants/ Other Recoveries	Replacement & Benefit to Existing	Available DC Reserves	Post-2031 Benefit	Total DC Eligible Costs for Recovery	%	(\$000)	%	(\$000)
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)				
ROADS AND RELATED										
Recovery of Negative Funding Envelope	\$13,858.39	\$0.00	\$0.00	\$0.00	\$0.00	\$13,858.39	83%	\$11,502.46	17%	\$2,355.93
Roads Projects	\$869,191.76	\$0.00	\$89,914.00	\$0.00	\$497,738.85	\$281,538.90	83%	\$233,677.29	17%	\$47,861.61
Intersections	\$95,402.38	\$0.00	\$12,070.00	\$0.00	\$17,660.00	\$65,672.38	83%	\$54,508.07	17%	\$11,164.30
Bridges & Culverts	\$73,957.04	\$0.00	\$26,833.52	\$0.00	\$3,045.00	\$44,078.52	83%	\$36,585.17	17%	\$7,493.35
Carpool Lots	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	83%	\$1,245.00	17%	\$255.00
Roads Related Studies	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$400.00	83%	\$332.00	17%	\$68.00
TOTAL ROADS AND RELATED SERVICES	\$1,054,309.55	\$0.00	\$128,817.52	\$0.00	\$518,443.85	\$407,048.19		\$337,849.99		\$69,198.19
Unadjusted Development Charge Per Capita							\$2,067.73			
Unadjusted Development Charge Per Square Metre									\$28.94	

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COUNTY OF SIMCOE
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
ROADS AND RELATED
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)

ROADS AND RELATED	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
OPENING CASH BALANCE	\$0.0	(\$21,262.5)	(\$34,240.3)	(\$49,827.7)	(\$57,288.3)	(\$70,441.2)	(\$75,937.2)	(\$79,802.3)	(\$80,600.2)	(\$76,385.0)
2016- 2031 RESIDENTIAL FUNDING REQUIREMENTS										
- Roads And Related: Non Inflated	\$39,748.4	\$30,600.1	\$32,575.5	\$24,518.8	\$29,619.4	\$22,498.7	\$21,400.7	\$19,098.4	\$15,424.2	\$18,803.2
- Roads And Related: Inflated	\$39,748.4	\$31,212.1	\$33,891.6	\$26,019.6	\$32,061.0	\$24,840.4	\$24,100.6	\$21,938.0	\$18,072.0	\$22,471.5
NEW RESIDENTIAL DEVELOPMENT										
- Population Growth in New Units	8,561	8,686	8,876	9,071	9,267	9,466	9,737	9,961	10,189	10,422
REVENUE										
- DC Receipts: Inflated	\$19,054.9	\$19,719.8	\$20,554.2	\$21,425.8	\$22,326.6	\$23,262.1	\$24,406.7	\$25,467.5	\$26,571.4	\$27,722.7
INTEREST										
- Interest on Opening Balance	\$0.0	(\$1,169.4)	(\$1,883.2)	(\$2,740.5)	(\$3,150.9)	(\$3,874.3)	(\$4,176.5)	(\$4,389.1)	(\$4,433.0)	(\$4,201.2)
- Interest on In-year Transactions	(\$569.1)	(\$316.0)	(\$366.8)	(\$126.3)	(\$267.7)	(\$43.4)	\$5.4	\$61.8	\$148.7	\$91.9
TOTAL REVENUE	\$18,485.8	\$18,234.3	\$18,304.2	\$18,559.0	\$18,908.0	\$19,344.4	\$20,235.5	\$21,140.1	\$22,287.1	\$23,613.4
CLOSING CASH BALANCE	(\$21,262.5)	(\$34,240.3)	(\$49,827.7)	(\$57,288.3)	(\$70,441.2)	(\$75,937.2)	(\$79,802.3)	(\$80,600.2)	(\$76,385.0)	(\$75,243.1)

ROADS AND RELATED	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	(\$75,243.1)	(\$70,439.9)	(\$62,997.9)	(\$50,054.2)	(\$38,707.0)	(\$14,279.5)	\$0.0
2016- 2031 RESIDENTIAL FUNDING REQUIREMENTS							
- Roads And Related: Non Inflated	\$16,524.4	\$15,935.1	\$12,734.0	\$15,315.8	\$6,840.1	\$16,213.2	\$337,850.0
- Roads And Related: Inflated	\$20,143.2	\$19,813.3	\$16,149.9	\$19,812.6	\$9,025.3	\$21,820.8	\$381,120.2
NEW RESIDENTIAL DEVELOPMENT							
- Population Growth in New Units	10,663	11,178	11,434	11,694	11,960	12,227	163,392
REVENUE							
- DC Receipts: Inflated	\$28,931.0	\$30,934.9	\$32,276.2	\$33,670.3	\$35,125.0	\$36,627.3	\$428,076.4
INTEREST							
- Interest on Opening Balance	(\$4,138.4)	(\$3,874.2)	(\$3,464.9)	(\$2,753.0)	(\$2,128.9)	(\$785.4)	(\$47,162.9)
- Interest on In-year Transactions	\$153.8	\$194.6	\$282.2	\$242.5	\$456.7	\$259.1	\$207.4
TOTAL REVENUE	\$24,946.4	\$27,255.3	\$29,093.5	\$31,159.8	\$33,452.9	\$36,101.0	\$381,121.0
CLOSING CASH BALANCE	(\$70,439.9)	(\$62,997.9)	(\$50,054.2)	(\$38,707.0)	(\$14,279.5)	\$0.8	

2016 Adjusted Charge Per Capita	\$2,225.78
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Allocation of Capital Program	
Residential Sector	83.0%
Non-Residential Sector	17.0%
Rates for 2016	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

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COUNTY OF SIMCOE
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
ROADS AND RELATED
NON-RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)

ROADS AND RELATED	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
OPENING CASH BALANCE	\$0.0	(\$5,139.4)	(\$7,270.0)	(\$9,890.2)	(\$10,796.7)	(\$12,814.1)	(\$13,211.7)	(\$13,974.5)	(\$14,137.7)	(\$13,306.5)
2016 - 2031 NON-RESIDENTIAL FUNDING REQUIREMENTS										
- Roads And Related: Non Inflated	\$8,141.2	\$6,267.5	\$6,672.1	\$5,021.9	\$6,066.6	\$4,608.2	\$4,383.3	\$3,911.7	\$3,159.2	\$3,851.2
- Roads And Related: Inflated	\$8,141.2	\$6,392.8	\$6,941.6	\$5,329.3	\$6,566.7	\$5,087.8	\$4,936.3	\$4,493.3	\$3,701.5	\$4,602.6
NON-RESIDENTIAL SPACE GROWTH										
- Growth in Square Metres	101,591	145,759	148,700	151,750	154,900	157,970	140,830	143,350	145,900	148,500
REVENUE										
- DC Receipts: Inflated	\$3,139.4	\$4,594.3	\$4,780.8	\$4,976.4	\$5,181.3	\$5,389.7	\$4,901.0	\$5,088.4	\$5,282.5	\$5,484.2
INTEREST										
- Interest on Opening Balance	\$0.0	(\$282.7)	(\$399.9)	(\$544.0)	(\$593.8)	(\$704.8)	(\$726.6)	(\$768.6)	(\$777.6)	(\$731.9)
- Interest on In-year Transactions	(\$137.6)	(\$49.5)	(\$59.4)	(\$9.7)	(\$38.1)	\$5.3	(\$1.0)	\$10.4	\$27.7	\$15.4
TOTAL REVENUE	\$3,001.8	\$4,262.2	\$4,321.5	\$4,422.7	\$4,549.4	\$4,690.2	\$4,173.4	\$4,330.2	\$4,532.6	\$4,767.8
CLOSING CASH BALANCE	(\$5,139.4)	(\$7,270.0)	(\$9,890.2)	(\$10,796.7)	(\$12,814.1)	(\$13,211.7)	(\$13,974.5)	(\$14,137.7)	(\$13,306.5)	(\$13,141.4)

ROADS AND RELATED	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	(\$13,141.4)	(\$12,272.9)	(\$11,036.5)	(\$8,738.5)	(\$6,838.2)	(\$2,336.8)	
2016 - 2031 NON-RESIDENTIAL FUNDING REQUIREMENTS							
- Roads And Related: Non Inflated	\$3,384.5	\$3,263.8	\$2,608.2	\$3,137.0	\$1,401.0	\$3,320.8	\$69,198.2
- Roads And Related: Inflated	\$4,125.7	\$4,058.1	\$3,307.8	\$4,058.0	\$1,848.6	\$4,469.3	\$78,060.8
NON-RESIDENTIAL SPACE GROWTH							
- Growth in Square Metres	151,041	154,509	157,250	160,050	162,900	165,729	2,390,729
REVENUE							
- DC Receipts: Inflated	\$5,689.6	\$5,936.7	\$6,162.8	\$6,398.0	\$6,642.2	\$6,892.7	\$86,540.0
INTEREST							
- Interest on Opening Balance	(\$722.8)	(\$675.0)	(\$607.0)	(\$480.6)	(\$376.1)	(\$128.5)	(\$8,519.8)
- Interest on In-year Transactions	\$27.4	\$32.9	\$50.0	\$40.9	\$83.9	\$42.4	\$41.0
TOTAL REVENUE	\$4,994.2	\$5,294.6	\$5,605.8	\$5,958.3	\$6,350.0	\$6,806.6	\$78,061.3
CLOSING CASH BALANCE	(\$12,272.9)	(\$11,036.5)	(\$8,738.5)	(\$6,838.2)	(\$2,336.8)	\$0.5	

2016 Adjusted Charge Per Square Metre	\$30.90
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Allocation of Capital Program	
Residential Sector	83.0%
Non-Residential Sector	17.0%
Rates for 2016	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX D

RESERVE FUNDS

APPENDIX D

DEVELOPMENT CHARGES RESERVE FUNDS

The *Development Charges Act* requires that a reserve fund be established for each service for which development charges are collected. Table 1 presents the uncommitted reserve fund balances, as at December 31, 2015, that are available to help fund the development-related net capital costs identified in this study. All of the available reserve funds are accounted for in this study.

As shown in Table 1, the December 31, 2015 total reserve fund balance was in a negative position of -\$39.59 million. Positive reserve fund balances 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. Negative balances are recovered as a project in the capital program, where applicable.

**APPENDIX D
TABLE 1**

**COUNTY OF SIMCOE
DEVELOPMENT CHARGE RESERVE FUND BALANCE BY ACCOUNT
YEAR ENDING DECEMBER 31, 2015**

Service	Reserve Fund Balance as at December 31, 2015
Library Services	\$70,401
Paramedic Services	(\$1,211,439)
Long Term Care & Seniors Services	(\$20,263,968)
Social Housing	(\$3,316,061)
Public Works	(\$1,008,076)
General Government	\$2,481
Solid Waste Management	\$0
Roads And Related	(\$13,858,385)
Total Development Charge Reserves	(\$39,585,047)

APPENDIX E

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

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APPENDIX E
TABLE 1

**COUNTY OF SIMCOE
ESTIMATED NET OPERATING COST OF THE PROPOSED
DEVELOPMENT-RELATED CAPITAL PROGRAM
(in constant 2015 dollars)**

			Net Cost (in 2015\$)	2016	2017	2018	Estimated Operating Costs (\$000)						
							2019	2020	2021	2022	2023	2024	2025
Library Services				\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- No additional operating cost impacts				\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Paramedic Services				\$91.5	\$186.9	\$284.5	\$384.3	\$486.3	\$590.6	\$699.4	\$810.8	\$924.7	\$1,041.2
- Provision for development-related capital works			\$30 per household	\$91.5	\$186.93	\$284.5	\$384.30	\$486.3	\$590.55	\$699.4	\$810.78	\$924.7	\$1,041.15
Long Term Care				\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$168.0	\$168.0	\$168.0	\$168.0	\$168.0
- Provision for Future Development-Related Facility Space - 24 net additional beds			\$7,000 per additional bed	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$168.0	\$168.0	\$168.0	\$168.0	\$168.0
Social Housing				\$0.0	\$361.1	\$1,264.0	\$2,437.7	\$2,708.5	\$2,708.5	\$3,069.6	\$3,430.8	\$3,791.9	\$3,791.9
- Construction of 350 additional housing units			\$10,834 per new unit constructed	\$0.0	\$361.13	\$1,263.97	\$2,437.7	\$2,708.50	\$2,708.5	\$3,069.63	\$3,430.8	\$3,791.90	\$3,791.9
Public Works				\$80.0	\$80.0	\$80.0	\$80.0	\$120.0	\$145.0	\$145.0	\$170.0	\$195.0	\$195.0
- Buildings, Land and Fleet			\$0.10 per \$1.00 of new infrastructure	\$80.0	\$80.0	\$80.0	\$80.0	\$120.0	\$145.0	\$145.0	\$170.0	\$195.0	\$195.0
Solid Waste Management				\$166.3	\$339.8	\$517.3	\$698.7	\$884.1	\$1,073.6	\$1,271.5	\$1,474.0	\$1,681.0	\$1,892.8
- Buildings, Land and Fleet			\$55 per household	\$166.3	\$339.8	\$517	\$699	\$884	\$1,074	\$1,272	\$1,474	\$1,681	\$1,893
General Government				\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- No additional operating cost impacts				\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Roads and Related				\$609.8	\$1,246.2	\$1,896.8	\$2,562.0	\$3,242.0	\$3,937.0	\$4,662.8	\$5,405.2	\$6,164.4	\$6,941.0
- Development-Related Roads Infrastructure			\$200 per household	\$609.8	\$1,246.20	\$1,896.8	\$2,562.0	\$3,242.0	\$3,937.0	\$4,662.8	\$5,405.2	\$6,164.4	\$6,941.0
TOTAL ESTIMATED OPERATING COSTS				\$947.6	\$2,214.1	\$4,042.5	\$6,162.6	\$7,440.9	\$8,622.7	\$10,016.4	\$11,458.7	\$12,925.0	\$14,029.8

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APPENDIX E
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COUNTY OF SIMCOE
SUMMARY OF TAX SUPPORTED FUNDING REQUIREMENTS

Net Capital Cost of Development-Related Projects	2016 (\$000)	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)	2022 (\$000)	2023 (\$000)	2024 (\$000)	2025 (\$000)	TOTAL (\$000)
LIBRARY SERVICES											
Total Net Cost (1)	27.4	27.4	27.4	27.4	27.4	27.4	27.4	27.4	27.4	27.4	273.8
Net Cost From Development Charges (2)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Net Cost From Non-DC Sources	27.4	27.4	27.4	27.4	27.4	27.4	27.4	27.4	27.4	27.4	273.8
- Discount Portion (3)	2.7	2.7	2.7	2.7	2.7	2.7	2.7	2.7	2.7	2.7	27.4
- Available DC Reserves (4)	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	70.4
- Replacement & Benefit to Existing	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- For Post 2025 Development (5)	17.6	17.6	17.6	17.6	17.6	17.6	17.6	17.6	17.6	17.6	176.0
PARAMEDIC SERVICES											
Total Net Cost (1)	6,648.9	2,287.7	2,045.2	13,423.1	1,610.0	942.8	2,002.2	567.7	1,610.0	1,680.4	32,818.1
Net Cost From Development Charges (2)	3,274.4	904.6	950.8	1,136.4	0.0	0.0	0.0	0.0	0.0	0.0	6,266.3
Net Cost From Non-DC Sources	3,374.6	1,383.1	1,094.3	12,286.7	1,610.0	942.8	2,002.2	567.7	1,610.0	1,680.4	26,551.9
- Discount Portion (3)	229.2	100.5	105.6	498.5	64.7	43.4	111.3	32.2	64.7	126.0	1,376.3
- Available DC Reserves (4)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- Replacement & Benefit to Existing	3,145.3	1,282.6	988.7	8,438.1	962.9	508.7	889.0	246.0	962.9	420.0	17,844.1
- For Post 2025 Development (5)	0.0	0.0	0.0	3,350.1	582.4	390.7	1,001.9	289.5	582.4	1,134.4	7,331.5
LONG TERM CARE & SENIORS SERVICES											
Total Net Cost (1)	2,026.4	2,026.4	2,026.4	2,026.4	2,026.4	22,026.4	2,026.4	2,026.4	2,026.4	2,026.4	40,264.0
Net Cost From Development Charges (2)	2,026.4	2,026.4	2,026.4	2,026.4	2,026.4	8,755.4	2,026.4	2,026.4	2,026.4	2,026.4	26,992.9
Net Cost From Non-DC Sources	0.0	0.0	0.0	0.0	0.0	13,271.0	0.0	0.0	0.0	0.0	13,271.0
- Discount Portion (3)	0.0	0.0	0.0	0.0	0.0	2,000.0	0.0	0.0	0.0	0.0	2,000.0
- Available DC Reserves (4)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- Replacement & Benefit to Existing	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- For Post 2025 Development (5)	0.0	0.0	0.0	0.0	0.0	11,271.0	0.0	0.0	0.0	0.0	11,271.0
SOCIAL HOUSING											
Total Net Cost (1)	3,316.1	8,233.6	21,520.1	27,695.3	6,175.2	0.0	8,233.6	8,233.6	8,233.6	0.0	91,641.2
Net Cost From Development Charges (2)	3,316.1	4,526.4	11,830.7	15,225.5	3,394.8	0.0	4,526.4	4,526.4	4,526.4	0.0	51,872.8
Net Cost From Non-DC Sources	0.0	3,707.2	9,689.4	12,469.8	2,780.4	0.0	3,707.2	3,707.2	3,707.2	0.0	39,768.3
- Discount Portion (3)	0.0	502.9	1,314.5	1,691.7	377.2	0.0	502.9	502.9	502.9	0.0	5,395.2
- Available DC Reserves (4)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- Replacement & Benefit to Existing	0.0	3,204.2	8,374.9	10,778.1	2,403.2	0.0	3,204.2	3,204.2	3,204.2	0.0	34,373.1
- For Post 2025 Development (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 development-related capital program see Appendix B.

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

(3) Mandatory 10% reduction for applicable services

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

(5) Post 2025 development-related net capital costs may be eligible for development charges in future DC by-laws, but interim financing of this share may be required

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APPENDIX E
TABLE 2 - PAGE 2

COUNTY OF SIMCOE
SUMMARY OF TAX SUPPORTED FUNDING REQUIREMENTS

Net Capital Cost of Development-Related Projects	2016 (\$000)	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)	2022 (\$000)	2023 (\$000)	2024 (\$000)	2025 (\$000)	TOTAL (\$000)
PUBLIC WORKS											
Total Net Cost (1)	1,808.1	0.0	0.0	0.0	400.0	250.0	0.0	250.0	250.0	0.0	2,958.1
Net Cost From Development Charges (2)	1,808.1	0.0	0.0	0.0	400.0	250.0	0.0	250.0	250.0	0.0	2,958.1
Net Cost From Non-DC Sources	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- 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
- Available DC Reserves (4)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- Replacement & Benefit to Existing	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- For Post 2025 Development (5)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SOLID WASTE MANAGEMENT											
Total Net Cost (1)	2,490.0	3,450.3	27,125.0	250.0	250.0	250.0	250.0	250.0	250.0	250.0	34,815.3
Net Cost From Development Charges (2)	502.5	699.7	6,055.9	22.5	22.5	22.5	22.5	22.5	22.5	22.5	7,415.6
Net Cost From Non-DC Sources	1,987.5	2,750.6	21,069.1	227.5	227.5	227.5	227.5	227.5	227.5	227.5	27,399.8
- Discount Portion (3)	55.8	77.7	672.9	2.5	2.5	2.5	2.5	2.5	2.5	2.5	824.0
- Available DC Reserves (4)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- Replacement & Benefit to Existing	1,931.7	2,672.9	20,396.2	225.0	225.0	225.0	225.0	225.0	225.0	225.0	26,575.8
- For Post 2025 Development (5)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
GENERAL GOVERNMENT											
Total Net Cost (1)	520.0	211.0	450.0	350.0	250.0	660.0	175.0	100.0	100.0	250.0	3,066.0
Net Cost From Development Charges (2)	261.4	182.2	292.5	202.5	119.9	421.4	104.9	90.0	90.0	119.9	1,884.6
Net Cost From Non-DC Sources	258.6	28.8	157.5	147.5	130.1	238.6	70.1	10.0	10.0	130.1	1,181.4
- Discount Portion (3)	29.3	20.2	32.5	22.5	13.3	46.8	11.7	10.0	10.0	13.3	209.7
- Available DC Reserves (4)	2.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.5
- Replacement & Benefit to Existing	226.8	8.6	125.0	125.0	116.8	191.8	58.4	0.0	0.0	116.8	969.2
- For Post 2025 Development (5)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL TEN-YEAR SERVICES											
Total Net Cost (1)	16,836.9	16,236.4	53,194.0	43,772.2	10,739.0	24,156.6	12,714.6	11,455.1	12,497.5	4,234.2	205,836.5
Net Cost From Development Charges (2)	11,188.8	8,339.3	21,156.3	18,613.3	5,963.6	9,449.2	6,680.3	6,915.3	6,915.3	2,168.8	97,390.3
Net Cost From Non-DC Sources	5,648.1	7,897.2	32,037.7	25,158.9	4,775.4	14,707.4	6,034.3	4,539.7	5,582.1	2,065.4	108,446.2
- Discount Portion (3)	317.1	704.2	2,128.3	2,218.0	460.5	2,095.5	631.2	550.3	582.9	144.6	9,832.5
- Available DC Reserves (4)	9.5	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	72.9
- Replacement & Benefit to Existing	5,303.8	7,168.3	29,884.7	19,566.1	3,707.9	925.5	4,376.6	3,675.2	4,392.2	761.8	79,762.2
- For Post 2025 Development (5)	17.6	17.6	17.6	3,367.7	600.0	11,679.4	1,019.5	307.1	600.0	1,152.0	18,778.6

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

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

(3) Mandatory 10% reduction for applicable services

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

(5) Post 2025 development-related net capital costs may be eligible for development charges in future DC by-laws, but interim financing of this share may be required

APPENDIX F

ASSET MANAGEMENT PLAN

APPENDIX F

ASSET MANAGEMENT PLAN

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

Asset Types

A summary of the future municipal-owned assets and estimated useful life assumptions considered under this Development Charges Study is outlined in Table 1 for general services and Table 2 for roads and related services. Although all capital assets considered in the study have been identified, not all assets necessitate future replacement or ongoing maintenance activities. Some exceptions apply and the justification is as follows:

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

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

Table 1 – Summary of General Services Assets Considered	
Capital Project Description	Estimated Useful Life
Acquisition of Collection Material	15 years
Recovery of Negative Reserve fund balance	not infrastructure
Paramedic Land	not infrastructure
Paramedic Buildings	40 years
Paramedic Fleet	8 years
Long-Term Care Facility	40 years
Social Housing Buildings	60 years
Public Works Storage Building	40 years
Plow Trucks	15 years
Paint Truck	20 years
Waste Management Facilities	40 years
Waste Site Improvements - Diversion Activities	not a long-term asset
Waste Vehicle	15 years
Development-Related Studies	not infrastructure

Table 2 – Summary of Roads and Related Services Assets Considered	
Capital Project Description	Maintenance & Rehabilitation Schedule
Road Reconstruction	Every 50 years
Bridges and Culvert Reconstruction	Every 80 years
Intersections	Every 25 years
Car Pool Lots	Every 50 years
Road Related Studies	not infrastructure

Annual Provision

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

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

1. Funding shares for which the separated Cities of Barrie and Orillia are responsible;
2. the replacement of existing infrastructure or benefit-to-existing development;
3. infrastructure as it relates to development occurring outside of the respective planning periods (post 2025 for general services and 2031 for roads and related);
4. services for which capital assets have been acquired at a greater rate than the level of service provided over the preceding ten-year period. This is the case for library services which does not have the ability to fund future growth-related infrastructure through development charges under this by-law.
5. specifically related to waste management, the organics processing facility being constructed has been removed from the annual provision calculation. The County currently engages private sector services to process organic materials and the current contract fee includes costs for the repair and replacement of non-County assets used to undertake this process. It is assumed that the new facility, which will be owned and operated by the County, will result in no new additional repair and replacement costs beyond what is currently being paid in the contract.

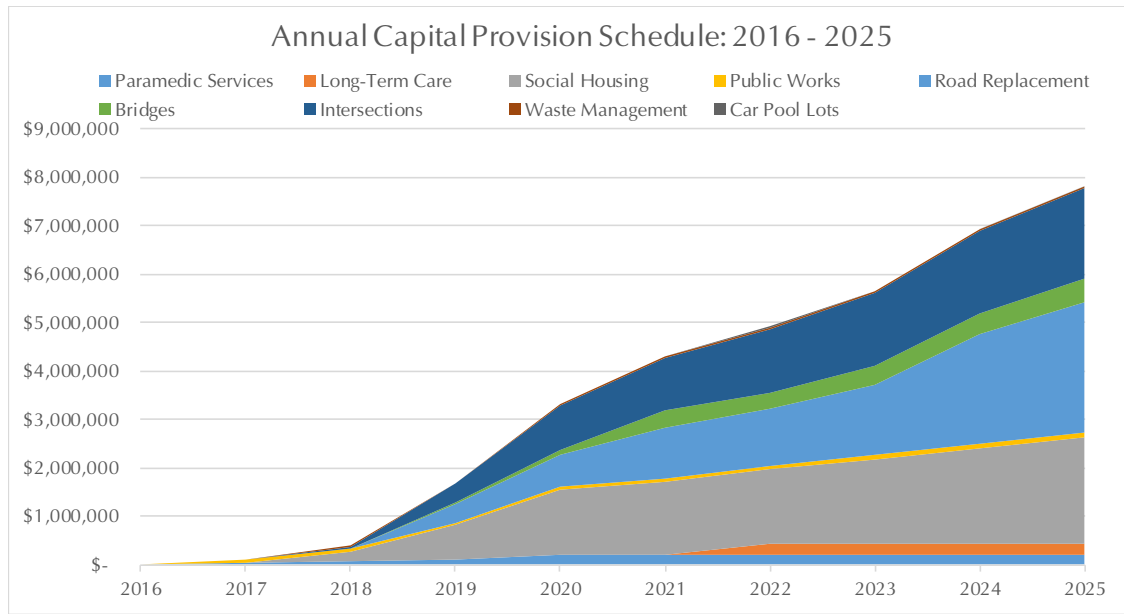
Figure 1 provides an overview of the capital provisions required to replace the capital infrastructure proposed to be funded under the development charges by-law. It should be noted that for all road works, only the costs to reconstruct the roadway in forty years' time was included in the annual provision.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

- the calculation of the replacement and benefit to existing share components for each road. Refer to Appendix C for details.
- the County's existing asset management practices; and
- the long-term operating and capital cost impact analysis identified in Appendix E of this study.

Figure 1 illustrates that, by 2025, the County will need to fund an additional \$7.83 million per annum in order to properly fund the full life-cycle costs of the new assets supported under this Development Charges By-Law. The calculated life-cycle funding requirement equal of \$7.83 million equates to 4.20% of the County's 2016 total own source revenues of \$186.3 million (tax levy of \$146.5 million and user fees/charges of \$39.8 million). The calculated annual funding provision should be considered within the context of the County's projected growth; over the next ten years (to 2025) the County is projecting an increase of 34,700 total private dwellings units, which represents a 24% increase over the existing base as well as approximately 20,000 new

employees. 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 capital infrastructure proposed to be funded under the development charges by-law. The collection of these funds is intended to be allocated to reserves for the future replacement of these assets. Table 3 provides a summary of the calculated annual provision by asset category in 2025.

The calculated annual provisions identified in Figure 1 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.



Paramedic Services	\$ 198,793
Long-Term Care	\$ 243,173
Social Housing	\$ 2,186,902
Public Works	\$ 117,545
Road Replacement	\$ 2,678,162
Bridges	\$ 490,332
Intersections	\$ 1,860,472
Car Pool Lots	\$ 21,488
Waste Management	\$ 29,356
Total	\$ 7,826,223

APPENDIX G

DRAFT 2016 DEVELOPMENT CHARGES BY-LAW

**DRAFT PROPOSED BY-LAW – SUBJECT TO PUBLIC PROCESS
AND COUNCIL CONSIDERATION**

BY-LAW NO. XXXX

OF

THE CORPORATION OF THE COUNTY OF SIMCOE

**A by-law to establish development charges
for the Corporation of the County of Simcoe**

WHEREAS subsection 2(1) of the *Development Charges Act, 1997 c. 27* (hereinafter called “the Act”) provides that the council of a municipality may pass By-laws for the imposition of development charges against land for increased capital costs required because of the need for services arising from development in the area to which the by-law applies;

AND WHEREAS the Council of The Corporation of the County of Simcoe (“County of Simcoe”) has given Notice in accordance with Section 12 of the *Development Charges Act, 1997*, of its intention to pass a by-law under Section 2 of the said Act;

AND WHEREAS the Council of the County of Simcoe has heard all persons who applied to be heard no matter whether in objection to, or in support of, the development charge proposal at a public meeting held on May 10, 2016;

AND WHEREAS the Council of the County of Simcoe had before it a report entitled *Development Charges Background Study* dated April 5, 2016 (the “Study”) prepared by Hemson Consulting Ltd., wherein it is indicated that the development of any land within the County of Simcoe will increase the need for services as defined herein;

AND WHEREAS by Resolution adopted by Council on June 14 2016, council has indicated its intent that the future excess capacity identified in the Study dates April 5, 2016, prepared by Hemson Consulting Ltd., shall be paid for by development charges or other similar charges.

AND WHEREAS by Resolution adopted by Council on June 14, 2016, Council approved the Study and determined that no further public meetings were required under Section 12 of the Act;

**NOW THEREFORE THE COUNCIL OF THE COUNTY OF SIMCOE ENACTS AS
FOLLOWS:**

DEFINITIONS

**DRAFT PROPOSED BY-LAW – SUBJECT TO PUBLIC PROCESS
AND COUNCIL CONSIDERATION**

1. In this by-law,
 - (1) “Act” means the *Development Charges Act, 1997*, c. 27;
 - (2) “Administration Service” means any and all studies carried out by the municipality with respect to eligible services for which a development charge by-law may be imposed under the *Development Charges Act, 1997*.
 - (3) “Agricultural use” means a bona fide farming operation;
 - (4) “Apartment dwelling” means any dwelling unit within a building containing more than four dwelling units where the units are connected by an interior corridor;
 - (5) “Area Municipality” means a lower-tier municipality that forms part of the County.
 - (6) “Bedroom” means a habitable room larger than seven square metres, including a den, study, or other similar area, but does not include a living room, dining room or kitchen;
 - (7) “Board of education” means a board defined in s.s. 1(1) of the *Education Act, R.S.O. 1990*, c.E.2;
 - (8) “Building Code Act” means the *Building Code Act, R.S.O. 1992*, c. 23 as amended;
 - (9) “Capital cost” means costs incurred or proposed to be incurred by the municipality or a local board thereof directly or by others on behalf of, and as authorized by, the municipality or local board,
 - (a) to acquire land or an interest in land, including a leasehold interest;
 - (b) to improve land;
 - (c) to acquire, lease, construct or improve buildings and structures;
 - (d) to acquire, lease, construct or improve facilities including,

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- (i) rolling stock with an estimated useful life of seven years or more,
 - (ii) furniture and equipment, other than computer equipment, and
 - (iii) materials acquired for circulation, reference or information purposes by a library board as defined in the *Public Libraries Act*, R.S.O. 1990 c.P.44, and
- (e) to undertake studies in connection with any of the matters referred to in clauses (a) to (d);
- (f) to complete the development charge background study under Section 10 of the Act;
- (g) as interest on money borrowed to pay for costs in (a) to (d);

required for provision of services designated in this by-law within or outside the municipality.

- (10) “Council” means the Council of The Corporation of the County of Simcoe;
- (11) “Development” means any activity or proposed activity in respect of land that requires one or more of the actions referred to in section 7 of this by-law and including the redevelopment of land or the redevelopment, expansion, extension or alteration of a use, building or structure except interior alterations to an existing building or structure which do not change or intensify the use of land;
- (12) “Development charge” means a charge imposed pursuant to this By-law;
- (13) “Dwelling unit” means a room or suite of rooms used, or designed or intended for use by, one person or persons living together, in which culinary and sanitary facilities are provided for the exclusive use of such person or persons;
- (14) “Farm building” means a building or structure actually used as part of or in connection with a bona fide farming operation and includes barns,

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silos and other buildings or structures ancillary to a bona fide farming operation, but excluding a residential use;

- (15) “Grade” means the average level of finished ground adjoining a building or structure at all exterior walls;
- (16) “Gross floor area” means the sum total of the total areas of all floors in a building or structure whether at above or below grade measured between the exterior faces of the exterior walls of the building or structure or from the centre line of a common wall separating two uses or from the outside edge of a floor where the outside edge of the floor does not meet an exterior or common wall, and:
- (a) includes the floor area of a mezzanine atrium or air supported structure and the space occupied by interior wall partitions; and
- (b) where a building or structure does not have any walls the gross floor area of the building or structure shall be the total of the area of all floors including the ground floor that are directly beneath the roof of the building or structure.
- (17) “Industrial Building” means a building used for or in connection with,
- (a) manufacturing, producing, processing, storing or distributing something,
- (b) research or development in connection with manufacturing, producing or processing something,
- (c) retail sales by a manufacturer, producer or processor of something they manufactured, produced or processed, if the retail sales are at the site where the manufacturing, production, or processing takes place,
- (d) office or administrative purposes, if they are,
- (i) carried out with respect to manufacturing, producing, processing, storage or distributing of something, and
- (ii) in or attached to the building or structure used for that manufacturing, producing, processing, storage or distribution.
- (18) “Local board” means a public utility commission, public library board, local board of health, or any other board, commission, committee or body or local authority established or exercising any power or authority

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under any general or special Act with respect to any of the affairs or purposes of the municipality or any part or parts thereof;

- (19) “Local services” means those services or facilities which are under the jurisdiction of the municipality and are related to a plan of subdivision or within the area to which the plan relates, required as a condition of approval under s.51 of the *Planning Act*, or as a condition of approval under s.53 of the *Planning Act*;
- (20) “Multiple dwelling” means all dwellings other than single detached dwellings, semi-detached dwellings, and apartment dwellings;
- (21) “Municipality” means The Corporation of the County of Simcoe;
- (22) “Non-residential uses” means a building or structure used for other than a residential use;
- (23) “Official plan” means the Official Plan of the County of Simcoe and any amendments thereto;
- (24) “Owner” means the owner of land or a person who has made application for an approval for the development of land upon which a development charge is imposed;
- (25) “Planning Act” means the *Planning Act*, 1990, R.S.O. 1990, c.P.13, as amended;
- (26) “Regulation” means any regulation made pursuant to the Act;
- (27) “Residential uses” means lands, buildings or structures or portions thereof used, or designed or intended for use as a home or residence of one or more individuals, and shall include a single detached dwelling, a semi-detached dwelling, a multiple dwelling, an apartment dwelling, and the residential portion of a mixed-use building or structure;
- (28) “Rows” means all dwellings other than single detached dwellings, semi-detached dwellings, and apartment dwellings;
- (29) “Semi-detached dwelling” means a building divided vertically into two dwelling units each of which has a separate entrance and access to grade;

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- (30) “Services” means services set out in Schedule “A” to this By-law;
- (31) “Single detached dwelling” means a completely detached building containing only one dwelling unit.

CALCULATION OF DEVELOPMENT CHARGES

- 2. (1) Subject to the provisions of this By-law, development charges against land in the municipality shall be imposed, calculated and collected in accordance with the base rates set out in Schedules “B” and “C”, which relate to the services set out in Schedule “A”.
- (2) The development charge with respect to the use of any land, buildings or structures shall be calculated as follows:
 - (a) in the case of residential development or redevelopment, or a residential portion of a mixed-use development or redevelopment, the sum of the product of the number of dwelling units of each type multiplied by the corresponding total charge for such dwelling unit type, as set out in Schedule “B”;
 - (b) in the case of non-residential development or redevelopment, or a non-residential portion of a mixed-use development or redevelopment, the development charge shall be the gross floor area of such area multiplied by the corresponding total dollar amount per square metre of gross floor area, as set out in Schedule “C”.
- (3) Council hereby determines that the development or redevelopment of land, buildings or structures for residential and non-residential uses will require the provision, enlargement or expansion of the services referenced in Schedule “A”.

PHASE-IN OF DEVELOPMENT CHARGES AND TRANSITION PROVISIONS

- 3. (1) The development charges imposed pursuant to this by-law are not being phased in and are payable in full, subject to the exemptions herein, from the effective date of this by-law.

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APPLICABLE LANDS

4. (1) Subject to Sections 5 and 6, this by-law applies to all lands in the municipality, whether or not the land or use is exempt from taxation under Section 3 of the *Assessment Act*, R.S.O. 1990, c.A.31.
- (2) This by-law shall not apply to land that is owned by and used for the purposes of:
- (a) a board of education;
 - (b) any municipality or local board thereof;
 - (c) a place of worship exempt under s.3 of the *Assessment Act*;
 - (d) a public hospital under the *Public Hospitals Act*;
 - (e) a farm building as defined herein.

RULES WITH RESPECT TO EXEMPTIONS FOR INTENSIFICATION OF EXISTING HOUSING

5. (1) Notwithstanding Section 4 above, no development charge shall be imposed with respect to developments or portions of developments as follows:
- (a) the enlargement of an existing residential dwelling unit;
 - (b) the creation of one or two additional residential dwelling units in an existing single detached dwelling where the total gross floor area of each additional unit does not exceed the gross floor area of the existing dwelling unit;
 - (c) the creation of one additional dwelling unit in any other existing residential building provided the gross floor area of the additional unit does not exceed the smallest existing dwelling unit already in the building.
- (2) Notwithstanding subsection 5(1)(b), development charges shall be calculated and collected in accordance with Schedule “B” where the total residential gross floor area of the additional one or two dwelling

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units is greater than the total gross floor area of the existing single detached dwelling unit.

- (3) Notwithstanding subsection 5(1)(c), development charges shall be calculated and collected in accordance with Schedule “B” where the additional dwelling unit has a residential gross floor area greater than,
- (a) in the case of semi-detached house or multiple dwelling, the gross floor area of the smallest existing dwelling unit, and
 - (b) in the case of any other residential building, the residential gross floor area of the smallest existing dwelling unit.

DEVELOPMENT CHARGES IMPOSED

6. (1) Subject to subsection (2), development charges shall be calculated and collected in accordance with the provisions of this by-law and be imposed on land to be developed for residential and non-residential use, where, the development requires:
- (i) the passing of a zoning by-law or an amendment thereto under Section 34 of the *Planning Act*;
 - (ii) the approval of a minor variance under Section 45 of the *Planning Act*;
 - (iii) a conveyance of land to which a by-law passed under subsection 50(7) of the *Planning Act* applies;
 - (iv) the approval of a plan of subdivision under Section 51 of the *Planning Act*;
 - (v) a consent under Section 53 of the *Planning Act*, R.S.O. 1990, c.P. 13;
 - (vi) the approval of a description under Section 50 of the *Condominium Act*, R.S.O. 1998, S.O. 1998, c.19; or
 - (vii) the issuing of a permit under the *Building Code Act*, in relation to a building or structure.

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- (2) Subsection (1) shall not apply in respect to:
- (a) local services installed or paid for by the owner within a plan of subdivision or within the area to which the plan relates, as a condition of approval under Section 51 of the *Planning Act*,
 - (b) local services installed or paid for by the owner as a condition of approval under Section 53 of the *Planning Act*.

LOCAL SERVICE INSTALLATION

7. Nothing in this by-law prevents Council from requiring, as a condition of an agreement under Section 51 or 53 of the *Planning Act* that the owner, at his or her own expense, shall install or pay for such local services, within the Plan of Subdivision or within the area to which the plan relates, as Council may require.

MULTIPLE CHARGES

8. (1) Where two or more of the actions described in subsection 6(1) are required before land to which a development charge applies can be developed, only one development charge shall be calculated and collected in accordance with the provisions of this by-law.
- (2) Notwithstanding subsection (1), if two or more of the actions described in subsection 6(1) occur at different times, and if the subsequent action has the effect of increasing the need for municipal services as set out in Schedule “A”, an additional development charge on the additional residential units and non-residential floor area, shall be calculated and collected in accordance with the provisions of this by-law.

SERVICES IN LIEU

9. (1) Council may authorize an owner, through an agreement under Section 38 of the Act, to substitute such part of the development charge applicable to the owner’s development as may be specified in the agreement, by the provision at the sole expense of the owner, of services in lieu. Such agreement shall further specify that where the owner provides services in lieu in accordance with the agreement, Council shall give to the owner a credit against the development charge

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in accordance with the agreement provisions and the provisions of Section 39 of the Act, equal to the reasonable cost to the owner of providing the services in lieu. In no case shall the agreement provide for a credit which exceeds the total development charge payable by an owner to the municipality in respect of the development to which the agreement relates.

- (2) In any agreement under subsection 9(1), Council may also give a further credit to the owner equal to the reasonable cost of providing services in addition to, or of a greater size or capacity, than would be required under this by-law.
- (3) The credit provided for in subsection (2) shall not be charged to any development charge reserve fund.

RULES WITH RESPECT TO RE-DEVELOPMENT

- 10. In the case of the demolition of all or part of a residential or non-residential building or structure:
 - (1) a credit shall be allowed, provided that the land was improved by occupied structures within the five years prior to the issuance of the building permit, and the building permit has been issued for the development or redevelopment within five years from the date the demolition permit has been issued; and
 - (2) if a development or redevelopment involves the demolition of and replacement of a building or structure, or the conversion from one principal use to another, a credit shall be allowed equivalent to:
 - (a) the number of dwelling units demolished/converted multiplied by the applicable residential development charge in place at the time the development charge is payable, and/or
 - (b) the gross floor area of the building demolished/converted multiplied by the current non-residential development charge in place at the time the development charge is payable.
- 11. A credit can, in no case, exceed the amount of the development charge that would otherwise be payable, and no credit is available if the existing land use is exempt under this by-law.

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TIMING OF CALCULATION AND PAYMENT

12. (1) Development charges shall be calculated and payable in full in money or by provision of services as may be agreed upon, or by credit granted and defined by various references in the Development Charges Act, on the date that the first building permit is issued in relation to a building or structure on land to which a development charge applies.
- (2) Where development charges apply to land in relation to which a building permit is required, the building permit shall not be issued until the development charge has been paid in full.

RESERVE FUNDS

13. (1) Monies received from the payment of development charges under this by-law shall be maintained in separate reserve funds as per the services set out in Schedule "A".
- (2) Monies received for the payment of development charges shall be used only in accordance with the provisions of Section 35 of the Act.
- (3) Where any development charge, or part thereof, remains unpaid after the due date, the amount unpaid shall be added to the tax roll and shall be collected as taxes.
- (4) Where any unpaid development charges are collected as taxes under subsection (3), the monies so collected shall be credited to the development charge reserve funds referred to in subsection (1).
- (5) The Treasurer of the municipality shall, in each year, furnish to council a statement in respect of the reserve funds established hereunder for the prior year, containing the information set out in section 43.(1) of O.Reg. 82/98.

BY-LAW AMENDMENT OR APPEAL

14. (1) Where this by-law or any development charge prescribed thereunder is amended or repealed either by order of the Ontario Municipal Board or

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by resolution of the Municipal Council, the Municipal Treasurer shall calculate forthwith the amount of any overpayment to be refunded as a result of said amendment or repeal.

- (2) Refunds that are required to be paid under subsection (1) shall be paid with interest to be calculated as follows:
 - (a) Interest shall be calculated from the date on which the overpayment was collected to the date on which the refund is paid;
 - (b) The Bank of Canada interest rate in effect on the date of enactment of this by-law shall be used.
- (3) Refunds that are required to be paid under subsection (1) shall include the interest owed under this section.

BY-LAW INDEXING

15. The development charges set out in Schedule “B” and “C” to this by-law shall be adjusted annually, as of January 1, 2017, without amendment to this by-law, in accordance with the most recent twelve-month change in the Statistics Canada Quarterly, “Construction Price Statistics”.

SEVERABILITY

16. In the event any provision, or part thereof, of this by-law is found by a court of competent jurisdiction to be ultra vires, such provision, or part thereof, shall be deemed to be severed, and the remaining portion of such provision and all other provisions of this by-law shall remain in full force and effect.

HEADINGS FOR REFERENCE ONLY

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

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BY-LAW REGISTRATION

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

BY-LAW ADMINISTRATION

19. This by-law shall be administered by the Municipal Treasurer.

SCHEDULES TO THE BY-LAW

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

- Schedule A - Designated Municipal Services Under this By-Law
- Schedule B - Schedule of Residential Development Charges
- Schedule C - Schedule of Non-Residential Development Charges

DATE BY-LAW EFFECTIVE

21. This By-law shall come into force and effect on June 14, 2016.

DATE BY-LAW EXPIRES

22. This By-law will expire five years after the effective date, unless it is repealed by Council at an earlier date.

SHORT TITLE

23. This by-law may be cited as the “County of Simcoe Development Charge By-law, 2016.”

By-law read a first, second and third time and finally enacted this 14th day of June, A.D., 2016.

Warden, County of Simcoe

Clerk, County of Simcoe

**DRAFT PROPOSED BY-LAW – SUBJECT TO PUBLIC PROCESS
AND COUNCIL CONSIDERATION**

**SCHEDULE “A”
TO BY-LAW NO. XXXX
DESIGNATED MUNICIPAL SERVICES UNDER THIS BY-LAW**

1. Paramedic Services
2. Long-Term Care & Seniors Services
3. Social Housing
4. Public Works
5. General Government
6. Solid Waste Management
7. Roads and Related

DRAFT

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**SCHEDULE “B”
TO BY-LAW NO. XXXX
SCHEDULE OF RESIDENTIAL DEVELOPMENT CHARGES**

Service	Residential Charge By Unit Type		
	Singles & Semis	Rows & Other Multiples	Apartments
Library Services	\$0	\$0	\$0
Paramedic Services	\$177	\$147	\$100
Long Term Care & Seniors Services	\$827	\$685	\$467
Social Housing	\$1,643	\$1,362	\$927
Public Works	\$80	\$67	\$45
General Government	\$49	\$40	\$27
Solid Waste Management	\$204	\$169	\$115
Roads And Related	\$6,366	\$5,278	\$3,594
TOTAL CHARGE PER UNIT	\$9,346	\$7,748	\$5,275

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**SCHEDULE “C”
TO BY-LAW NO. XXXX
SCHEDULE OF NON-RESIDENTIAL DEVELOPMENT CHARGES**

Service	Non-Residential Charge per Square Metre
Library Services	\$0.00
Paramedic Services	\$0.89
Long Term Care & Seniors Services	\$0.00
Social Housing	\$0.00
Public Works	\$0.40
General Government	\$0.24
Solid Waste Management	\$1.02
Roads And Related	\$30.90
TOTAL CHARGE PER SQUARE METRE	\$33.45