



2019 Development Charges Background Study

City of Kawartha Lakes

For Public Circulation and Comment

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Table of Contents

	Page
1. Introduction.....	1-1
1.1 Purpose of this Document.....	1-1
1.2 Summary of the Process.....	1-2
1.3 Proposed Changes to the D.C.A.: Bill 108 – An Act to amend Various Statutes with Respect to Housing, Other Development, and Various Matters.....	1-4
2. City of Kawartha Lakes Current D.C. By-Law	2-1
2.1 By-law Enactment.....	2-1
2.2 Services Covered	2-1
2.3 Timing of D.C. Calculation and Payment	2-4
2.4 Indexing	2-4
2.5 Redevelopment Allowance	2-4
2.6 Exemptions	2-5
3. Anticipated Development in the City of Kawartha Lakes.....	3-1
3.1 Requirement of the Act	3-1
3.2 Basis of Population, Household and Non-Residential Gross Floor Area Forecast	3-1
3.3 Summary of Growth Forecast.....	3-2
4. The Approach to the Calculation of the Charge	4-1
4.1 Introduction	4-1
4.2 Services Potentially Involved	4-1
4.3 Increase in the Need for Service.....	4-1
4.4 Local Service Policy.....	4-7
4.5 Capital Forecast.....	4-7
4.6 Treatment of Credits	4-8
4.7 Eligible and Committed Excess Capacity.....	4-8
4.8 Existing Reserve Funds	4-8
4.9 Deductions.....	4-9



Table of Contents (Cont'd)

	Page
4.9.1 Reduction Required by Level of Service Ceiling	4-10
4.9.2 Reduction for Uncommitted Excess Capacity	4-10
4.9.3 Reduction for Benefit to Existing Development	4-11
4.9.4 Reduction for Anticipated Grants, Subsidies and Other Contributions	4-12
4.9.5 The 10% Reduction	4-12
4.10 Municipal-Wide vs. Area Rating	4-13
4.11 Allocation of Development	4-13
5. D.C.-Eligible Cost Analysis by Service	5-1
5.1 Service Levels and 10-Year Capital Costs for City-Wide D.C. Calculation	5-1
5.1.1 Parking Services	5-1
5.1.2 Airport Services	5-2
5.1.3 Parks and Recreation Services	5-2
5.1.4 Library Services	5-3
5.1.5 Paramedic Services	5-4
5.1.6 Municipal By-law Enforcement	5-5
5.1.7 Health and Social Services	5-5
5.1.8 Waste Diversion Services	5-6
5.1.9 Administration Studies	5-6
5.2 Service Levels and 10-Year Capital Costs for Area-Specific D.C. Calculation	5-17
5.2.1 Police Services	5-17
5.2.2 Transit Services	5-17
5.3 Service Levels and 12-Year Capital Costs for City-Wide D.C. Calculation	5-22
5.3.1 Roads and Related Services	5-22
5.3.2 Fire Services	5-24
5.4 12-Year Capital Costs for Urban Serviced Area D.C. Calculation	5-31
5.4.1 Wastewater Treatment	5-32
5.4.2 Wastewater Collection	5-33
5.4.3 Water Treatment	5-34
5.4.4 Water Distribution	5-34
6. D.C. Calculation	6-1
6.1 Overview	6-1
6.2 Development Charge Reductions Sensitivity Impacts	6-14
7. D.C. Policy Recommendations and D.C. By-law Rules	7-1
7.1 Introduction	7-1
7.2 D.C. By-law Structure	7-2



Table of Contents (Cont'd)

	Page
7.3 D.C. By-law Rules.....	7-2
7.3.1 Payment in any Particular Case.....	7-2
7.3.2 Determination of the Amount of the Charge.....	7-2
7.3.3 Application to Redevelopment of Land (Demolition and Conversion).....	7-3
7.3.4 Exemptions (full or partial)	7-4
7.3.5 Phasing in	7-5
7.3.6 Timing of Collection	7-5
7.3.7 Indexing	7-6
7.3.8 D.C. Spatial Applicability	7-6
7.4 Other D.C. By-law Provisions	7-8
7.4.1 Categories of Services for Reserve Fund and Credit Purposes.....	7-8
7.4.2 By-law In-force Date	7-8
7.4.3 Minimum Interest Rate Paid on Refunds and Charged for Inter-Reserve Fund Borrowing	7-8
7.5 Other Recommendations	7-9
8. Asset Management Plan	8-1
8.1 Introduction	8-1
8.2 Non-Transit Services	8-3
8.3 Transit Services	8-4
8.3.1 State of Local Infrastructure	8-6
8.3.2 Expected Levels of Service.....	8-6
8.3.3 Asset Management Strategy.....	8-7
8.3.4 Financing Strategy	8-9
9. By-law Implementation	9-1
9.1 Public Consultation Process	9-1
9.1.1 Introduction	9-1
9.1.2 Public Meeting of Council.....	9-1
9.1.3 Other Consultation Activity	9-1
9.2 Anticipated Impact of the Charge on Development.....	9-2
9.3 Implementation Requirements	9-3
9.3.1 Introduction	9-3
9.3.2 Notice of Passage.....	9-3
9.3.3 By-law Pamphlet	9-3
9.3.4 Appeals.....	9-4
9.3.5 Complaints	9-4
9.3.6 Credits	9-5
9.3.7 Front-Ending Agreements.....	9-5



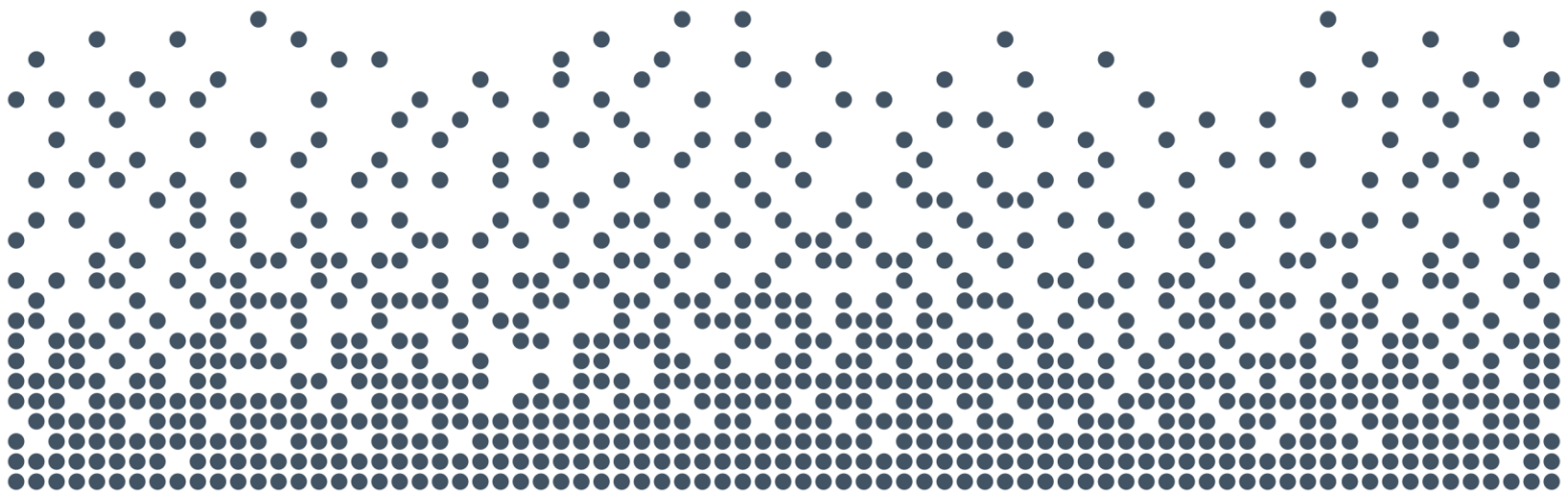
Table of Contents (Cont'd)

	Page
9.3.8 Severance and Subdivision Agreement Conditions	9-5
Appendix A Background Information on Residential and Non-Residential Growth Forecast	A-1
Appendix B Level of Service	B-1
Appendix C Cash Flow Calculation	C-1
Appendix D Long-Term Capital and Operating Cost Examination	D-1
Appendix E Local Service Policy	E-1
Appendix F Proposed D.C. By-law.....	F-1



List of Acronyms and Abbreviations

Acronym	Full Description of Acronym
A.M.P.	Asset Management Plan
D.C.	Development charge
D.C.A.	Development Charges Act, 1997, as amended
F.I.R.	Financial Information Return
G.F.A.	Gross floor area
L.O.S.	Level of Service
L.P.A.T.	Local Planning Appeal Tribunal
N.F.P.O.W.	No Fixed Place of Work
O.M.B.	Ontario Municipal Board
O.Reg.	Ontario Regulation
P.P.U.	Persons per unit
S.D.U.	Single detached unit
sq.ft.	square foot
sq.m	square metre



Report



Chapter 1

Introduction



1. Introduction

1.1 Purpose of this Document

This background study has been prepared pursuant to the requirements of the *Development Charges Act, 1997*, (D.C.A.) (s.10) and, accordingly, recommends new Development Charges (D.C.s) and policies for the City of Kawartha Lakes (City).

Watson & Associates Economists Ltd. (Watson) was retained by the City, to undertake the D.C. study process in 2018. Watson worked with senior staff from City in preparing the D.C. analysis and policy recommendations specific to this background study. Furthermore, a D.C. Task Force consisting of members of the development industry, City Council, and members of the general public was formed to provide advice and recommendations to City staff regarding the formulation of a D.C. by-law to replace By-law 2015-224. The Task Force review encompassed the study methodology, calculation of the charges, implementation policies, and the draft background study.

This D.C. background study, containing the proposed D.C. by-law, will be distributed to members of the public in order to provide interested parties with sufficient background information on the legislation, the study's recommendations, and an outline of the basis for these recommendations.

This report has been prepared, in the first instance, to meet the statutory requirements applicable to the City's D.C. background study, as summarized in Chapter 4. It also addresses the requirement for "rules" (contained in Chapter 7) and the proposed by-law to be made available as part of the approval process (included as Appendix F).

In addition, the report is designed to set out the City's current D.C. policies (Chapter 2) and the policies underlying the proposed by-law, to make the exercise understandable to those who are involved. Finally, the study addresses post-adoption implementation requirements (Chapter 9) which are critical to the successful application of the new policy.

The Chapters in the report are supported by Appendices containing the data required to explain and substantiate the calculation of the charge. A full discussion of the statutory requirements for the preparation of a background study and calculation of a D.C. is provided herein.



1.2 Summary of the Process

The public meeting required under Section 12 of the D.C.A., has been scheduled for November 5, 2019. Its purpose is to present the study and draft D.C. by-law to the public and to solicit public input. The meeting is also being held to answer any questions regarding the study's purpose, methodology and the proposed modifications to the City's D.C.s.

In accordance with the legislation, the background study and proposed D.C. by-law will be available for public review at least 60 days prior to by-law passage.

The process to be followed in finalizing the report and recommendations includes:

- consideration of responses received prior to, at, or immediately following the Public Meeting; and
- finalization of the report and Council consideration of the by-law subsequent to the public meeting.

Figure 1-1 outlines the proposed schedule to be followed with respect to the D.C. by-law adoption process.

Figure 1-1
Schedule of Key D.C. Process Dates

Process Steps	Dates
1. Project initiation meetings with City Staff	June 7, 2018
2. Data collection and staff interviews	April – August, 2019
3. Presentation to D.C. Task Force – Methodology and Study Process	June 21, 2019
4. Discussion of Preliminary D.C. Calculations with City Staff	July 23, 2019
5. Presentation to D.C. Task Force – Growth Forecast, Historical Level of Service, and Capital Needs	July 26, 2019



Process Steps	Dates
6. Presentation to D.C. Task Force – Draft Findings	August 30, 2019
7. Presentation to D.C. Task Force – Draft Findings & D.C. Implementation Policies	September 27, 2019
8. D.C. Background Study and proposed D.C. by-law available to public	By October 10, 2019
9. Statutory notice of Public Meeting advertisement placed in newspaper(s)	20 days prior to public meeting
10. Presentation of D.C. Background Study to City Council	October 8, 2019
11. Public Meeting of Council	November 5, 2019
12. Council considers adoption of D.C. background study and passage of by-law	December 10, 2019
13. Newspaper notice given of by-law passage	By 20 days after passage
14. Last day for by-law appeal	40 days after passage
15. City makes available D.C. pamphlet	by 60 days after in force date



1.3 Proposed Changes to the D.C.A.: Bill 108 – An Act to amend Various Statutes with Respect to Housing, Other Development, and Various Matters

On May 2, 2019, the Province introduced Bill 108 which proposes changes to the D.C.A. The Bill has been introduced as part of the Province's "*More Homes, More Choice: Ontario's Housing Supply Action Plan*". The Bill received royal assent on June 6, 2019.

While having received royal assent, many of the changes to the D.C.A. do not come into effect until proclamation by the Lieutenant Governor. However, transitional provisions with respect to soft services are in effect as of the date of royal assent. The transitional provisions for soft services (i.e. services no longer eligible to be included in D.C. by-law once s.s. 2(4) of the Act is proclaimed) under an existing D.C. bylaw can remain in effect, even if the by-law expires, until the earlier of the prescribed date, the date a Community Benefits By-law is passed, or when the by-law is repealed. Moreover, as the new s.s. 2(4) is not yet in effect, municipalities are still permitted to pass a D.C. by-law based on the services currently eligible under the D.C.A., until the new section is proclaimed. A summary of the changes to the D.C.A. to take effect upon proclamation by the Lieutenant Governor is provided below:

Changes to Eligible Services – the Bill will remove "Soft Services" from the D.C.A. These services will be considered as part of a new Community Benefit Charge (discussed below) imposed under the authority of the *Planning Act*. Once the new s.s. 2(4) is proclaimed, eligible services under the D.C.A. include:

- Water supply services, including distribution and treatment services;
- Wastewater services, including sewers and treatment services;
- Storm water drainage and control services;
- Services related to a highway as defined in subsection 1 (1) of the *Municipal Act, 2001* or subsection 3 (1) of the *City of Toronto Act, 2006*, as the case may be;
- Electrical power services;
- Policing services;
- Ambulance services;
- Fire protection services;
- Toronto-York subway extension, as defined in subsection 5.1 (1);



- Transit services other than the Toronto-York subway extension;
- Waste diversion services; and
- Other services as prescribed.

Waste Diversion and Ambulance – the Bill will remove the mandatory 10% deduction for these services.

Annual Installments – the Bill proposes that Rental Housing, and Commercial/Industrial/Institutional developments pay D.C.s in six equal annual payments commencing the earlier of the date of issuance of a building permit or occupancy. Non-profit housing developments, will pay D.C.s in 21 equal annual payments. Interest may be charged on the installments, at a prescribed rate, and any unpaid amounts may be added to the property and collected as taxes.

When D.C. Amount is Determined – the Bill proposes that the D.C. amount for all developments proceeding by Site Plan or requiring a Zoning By-law Amendment, shall be determined based on the D.C. charge in effect on the day of the application for Site Plan or Zoning By-law Amendment. If the development is not proceeding via these planning approvals then the amount is determined the earlier of the date of issuance of a building permit or occupancy.

Soft Services to be Included in a new Community Benefit Charge under the Planning Act – it is proposed that a municipality may by by-law impose community benefits charges against land to pay for the capital costs of facilities, services and matters required because of development or redevelopment in the area to which the by-law applies. These services may not include services authorized by the D.C.A. Various provisions are provided as follows:

- Before passing a community benefits charge by-law, the municipality shall prepare a community benefits charge strategy that, (a) identifies the facilities, services and matters that will be funded with community benefits charges and (b) complies with any prescribed requirements;
- The amount of a community benefits charge payable shall not exceed an amount equal to the prescribed percentage of the value of the land as of the valuation date;
- The valuation date is the day before building permit issuance;



- Valuations will be based on appraised value of land. Various requirements are set out in this regard;
- All money received by the municipality under a community benefits charge by-law shall be paid into a special account;
- In each calendar year, a municipality shall spend or allocate at least 60 percent of the monies that are in the special account at the beginning of the year;
- Requirements for annual reporting shall be prescribed; and
- Transitional provisions are set out regarding the D.C. reserve funds and D.C. credits.



Chapter 2

City of Kawartha Lakes

Current D.C. Policy



2. City of Kawartha Lakes Current D.C. By-Law

2.1 By-law Enactment

The City passed D.C. By-law 2015-224 on November 24, 2015 under the statutory authority of the D.C.A.

2.2 Services Covered

D.C. By-law 2015-224 imposes charges for the following services:

Municipal-wide Services

- Fire;
- Roads and Related;
- Airport;
- Parks and Recreation;
- Library;
- Administration – Studies;

Are-Specific Services

- Police (Lindsay and former Township of Ops);
- Transit (Lindsay);

Urban Services

- Water Treatment;
- Water Distribution;
- Wastewater Treatment; and
- Wastewater Collection (Outside of the Northwest Lindsay Development Area).

Tables 2-1 and 2-2 provide the charges for residential and non-residential development types as well as the breakdown of the charges by service as of January 1, 2019.



Table 2-1
Schedule of Residential D.C.s by Service

Service	RESIDENTIAL			
	Single and Semi-Detached Dwelling	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	Row or Multiple
Municipal Wide Services:				
Fire Services	532	374	256	444
Police Services ¹	508	358	245	424
Roads and Related	5,313	3,737	2,562	4,431
Transit Services ²	77	56	37	65
Airport Services	31	22	14	26
Parks and Recreation	204	143	99	169
Library Services	235	166	113	196
Paramedic Services	74	53	36	62
Administration Studies	140	99	67	116
Total Municipal Wide Services	7,114	5,008	3,429	2,065
Urban Services				
Wastewater Treatment	1,744	1,227	840	1,454
Wastewater Collection ³	5,825	4,098	2,808	4,858
Water Treatment	2,485	1,749	1,199	2,073
Water Distribution	3,011	2,120	1,453	2,513
Total Urban Services	13,065	9,194	6,300	10,898
Urban - Lindsay	20,179	14,202	9,729	12,963
Urban - NWT	14,354	10,104	6,921	8,105
Urban - Other	19,594	13,788	9,447	12,474
Rural - Ops	7,037	4,952	3,392	2,000
Rural - Other	6,529	4,594	3,147	1,576

1. Polices services only payable within Lindsay and the former Township of Ops

2. Transit Services only payable within Lindsay

3. Wastewater Collection Services only payable within municipal service area, outside of the Northwest Lindsay Development Area



Table 2-2
Schedule of Non-Residential D.C.s by Service

Service	NON-RESIDENTIAL (per sq.m. of Gross Floor Area)		
	Industrial	Commercial	Institutional
Municipal Wide Services:			
Fire Services	2.98	7.15	5.11
Police Services ¹	2.05	4.90	3.51
Roads and Related	27.46	63.21	45.12
Transit Services ²	0.31	0.72	0.50
Airport Services	0.16	0.41	0.29
Parks and Recreation	1.23	1.23	1.23
Library Services	1.43	1.43	1.43
Paramedic Services	0.41	1.00	0.72
Administration Studies	0.78	1.87	1.35
Total Municipal Wide Services	36.81	81.92	59.26
Urban Services			
Wastewater Treatment	6.95	15.98	11.44
Wastewater Collection ³	23.41	53.12	38.11
Water Treatment	10.10	23.22	16.62
Water Distribution	12.27	28.73	20.55
Total Urban Services	52.73	121.05	86.72
Urban - Lindsay	89.54	202.97	145.98
Urban - NWT	66.13	149.85	107.87
Urban - Other	87.18	197.35	141.97
Rural - Ops	36.50	81.20	58.76
Rural - Other	34.45	76.30	55.25

1. Police services only payable within Lindsay and the former Township of Ops
2. Transit Services only payable within Lindsay
3. Wastewater Collection Services only payable within municipal service area, outside of the Northwest Lindsay Development Area



2.3 Timing of D.C. Calculation and Payment

D.C.s for Roads and Related, Water Treatment, Water Distribution, Wastewater Treatment, and Wastewater Collection are calculated and payable at the time of Subdivision or Consent agreement. All other D.C.s are calculated and payable at the time the first building permit is issued.

The City may also allow for the payment of D.C.s either before or after they would otherwise be payable under S.27 of the D.C.A. The City has established the following D.C. deferral policies to govern this process, including:

- **Condominium buildings** – deferral of payment until the time of occupancy or registration (if occupied prior to registration)
- **High density development** – 50% of payment deferred until 1.5 years after the date of development agreement, the remaining 50% deferred until 3 years after the date of development agreement
- **Low density residential** – Deferral of payment until the time of occupancy
- **All buildings** – Deferral of payment until the date of building permit issuance

2.4 Indexing

The City's D.C.s are indexed on January 1 of each year, based on the percentage change recorded in the most recent Statistics Canada Non-Residential Building Construction Price Index.

2.5 Redevelopment Allowance

As a result of the redevelopment of land, a credit against D.C.s where a residential, non-residential or mixed-use building or structure was capable of being occupied within three years prior to the issuance of a building permit for redevelopment of the lands; and a demolition permit has been issued within three years prior to the issuance of a building permit for redevelopment of the lands.



2.6 Exemptions

The following non-statutory exemptions from the payment of D.C.s the City's D.C. By-law:

- A place of worship, non-profit hospice, public hospital, cemetery, burial site, or crematorium as defined in the *Assessment Act*;
- A farm building;
- A park model trailer;
- A municipal housing dwelling unit;
- An electrical generation development with 100 kW or less of nameplate generating capacity; and
- A temporary building or structure.



Chapter 3

Anticipated Development in the City of Kawartha Lakes



3. Anticipated Development in the City of Kawartha Lakes

3.1 Requirement of the Act

Chapter 4 provides the methodology for calculating a D.C. as per the D.C.A. Figure 4-1 presents this methodology graphically. It is noted in the first box of the schematic that in order to determine the D.C. that may be imposed, it is a requirement of Section 5 (1) of the D.C.A. that “the anticipated amount, type and location of development, for which development charges can be imposed, must be estimated.”

The growth forecast contained in this chapter (with supplemental tables in Appendix A) provides for the anticipated development for which the City will be required to provide services, over a 10-year (late-2019 to late-2029) longer term (late-2019 to mid-2031) time horizon.

3.2 Basis of Population, Household and Non-Residential Gross Floor Area Forecast

The D.C. growth forecast has been derived from the 2009 City of Kawartha Lakes Population, Housing and Employment Growth 2006-2031 Study, prepared by Watson & Associates Economists Ltd. In preparing the growth forecast, the following information sources were consulted to assess the residential and non-residential development potential for the City of Kawartha Lakes over the forecast period, including:

- City of Kawartha Lakes Growth Management Strategy Update, MHBC Planning Ltd., May 2011;
- City of Kawartha Lakes 2015 Development Charges Background Study, Office Consolidation incorporating Background Study (September 21, 2015) as amended by the October 30, 2015 addendum and November 11, 2015 addendum as approved by Council on November 24, 2015, Watson & Associates Economists Ltd., November 30, 2015;
- Historical residential and non-residential building permit data;



- Population, housing and employment data from 2006, 2011 and 2016 Statistics Canada Census;
- Residential supply data (in the development process) as provided by the City of Kawartha Lakes; and
- Non-residential supply opportunities as provided by the City of Kawartha Lakes.

3.3 Summary of Growth Forecast

A detailed analysis of the residential and non-residential growth forecasts is provided in Appendix A and the methodology employed is illustrated in Figure 3-1. The discussion provided herein summarizes the anticipated growth for the City and describes the basis for the forecast. The results of the residential growth forecast analysis are summarized in Table 3-1 below, and *Schedule 1* in Appendix A.

As identified in Table 3-1 and Appendix A, *Schedule 1*, the City's permanent population is anticipated to reach approximately 93,280 by late-2029 and 96,150 by mid-2031, resulting in an increase of 16,240 and 19,110 persons, respectively, over the 10-year and longer-term forecast periods.¹ The City's seasonal population is forecast to increase to 32,490 persons in 2029, and 33,120 persons in 2031. The City's total population (permanent and seasonal population) is forecast to reach 125,770 by 2029, and 129,270 by 2031.

¹ The population figures used in the calculation of the 2019 D.C. exclude the net Census undercount, which is estimated at approximately 4.0%.



Figure 3-1
Population and Household Forecast Model

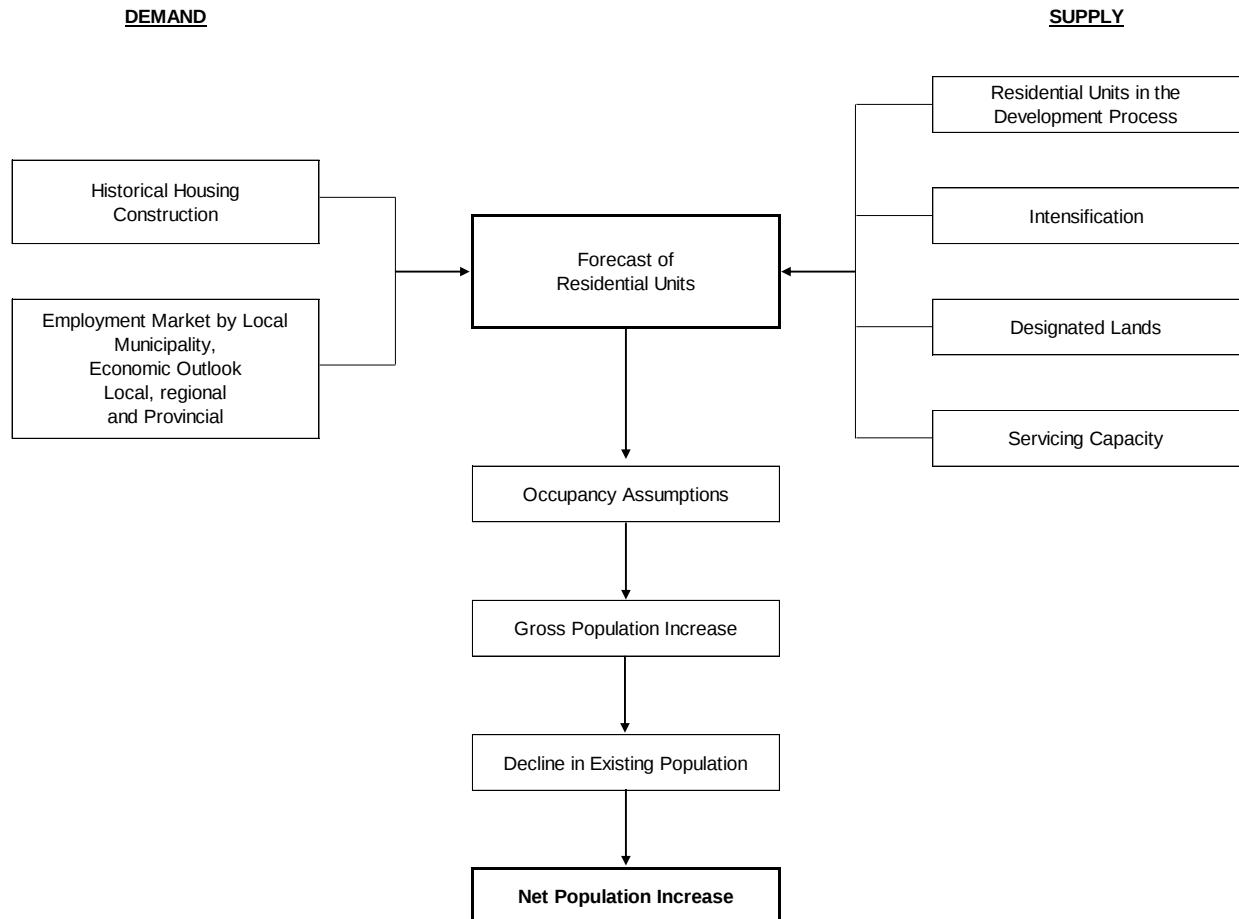




Table 3-1
City of Kawartha Lakes
Residential Growth Forecast Summary

Year		Permanent Population (Including Census Undercount) ¹	Excluding Census Undercount					Housing Units							Permanent Person Per Unit (P.P.U.)	Permanent + Seasonal Person Per Unit (P.P.U.)	
			Permanent Population	Institutional Population	Permanent Population Excluding Institutional	Seasonal Population	Total Permanent and Seasonal Population	Singles & Semi-Detached	Conversions ²	Multiples ³	Apartments ⁴	Other	Total Permanent Households	Seasonal Households			Total Households Including Seasonal
Historical	Mid 2006	77,540	74,561	1,421	73,140	31,020	105,581	25,265		1,105	2,875	275	29,520	8,476	37,996	2.526	2.779
	Mid 2011	76,140	73,214	1,764	71,450	27,375	100,589	25,470		1,215	2,820	176	29,681	7,480	37,161	2.467	2.707
	Mid 2016	78,440	75,423	2,048	73,375	26,855	102,278	26,515		1,495	2,765	325	31,100	7,338	38,438	2.425	2.661
Forecast	Late 2019	80,120	77,042	2,088	74,954	28,317	105,359	27,300	248	1,536	2,947	325	32,355	7,737	40,092	2.381	2.628
	Late 2029	97,010	93,278	2,506	90,772	32,490	125,768	32,741	958	2,997	4,019	325	41,040	8,877	49,917	2.273	2.520
	Mid 2031	100,000	96,150	2,556	93,594	33,116	129,266	33,615	1,065	3,284	4,223	325	42,512	9,048	51,560	2.262	2.507
Incremental	Mid 2006 - Mid 2016	900	862	627	235	-4,165	-3,303	1,250	0	390	-110	50	1,580	-1,138	442		
	Mid 2016 - Late 2019	1,680	1,619	40	1,579	1,462	3,081	785	248	41	182	0	1,255	399	1,654		
	Late 2019 - Late 2029	16,890	16,236	418	15,818	4,173	20,409	5,441	710	1,462	1,072	0	8,685	1,140	9,825		
	Late 2019 - Mid 2031	19,880	19,108	468	18,640	4,799	23,907	6,315	817	1,748	1,277	0	10,157	1,311	11,468		

Source: Watson & Associates Economists Ltd., 2019. Forecast permanent and seasonal population and housing growth derived from City of Kawartha Lakes Summary of Population and Employment Growth 2006-2031, December 3, 2009. The 2031 population forecast is consistent with Schedule 3 of the Provincial Growth Plan for the Greater Golden Horseshoe, Schedule 3, 2031 (B), May 2019.

¹ Census undercount estimated at approximately 4.0%. Note: Population including the undercount has been rounded.

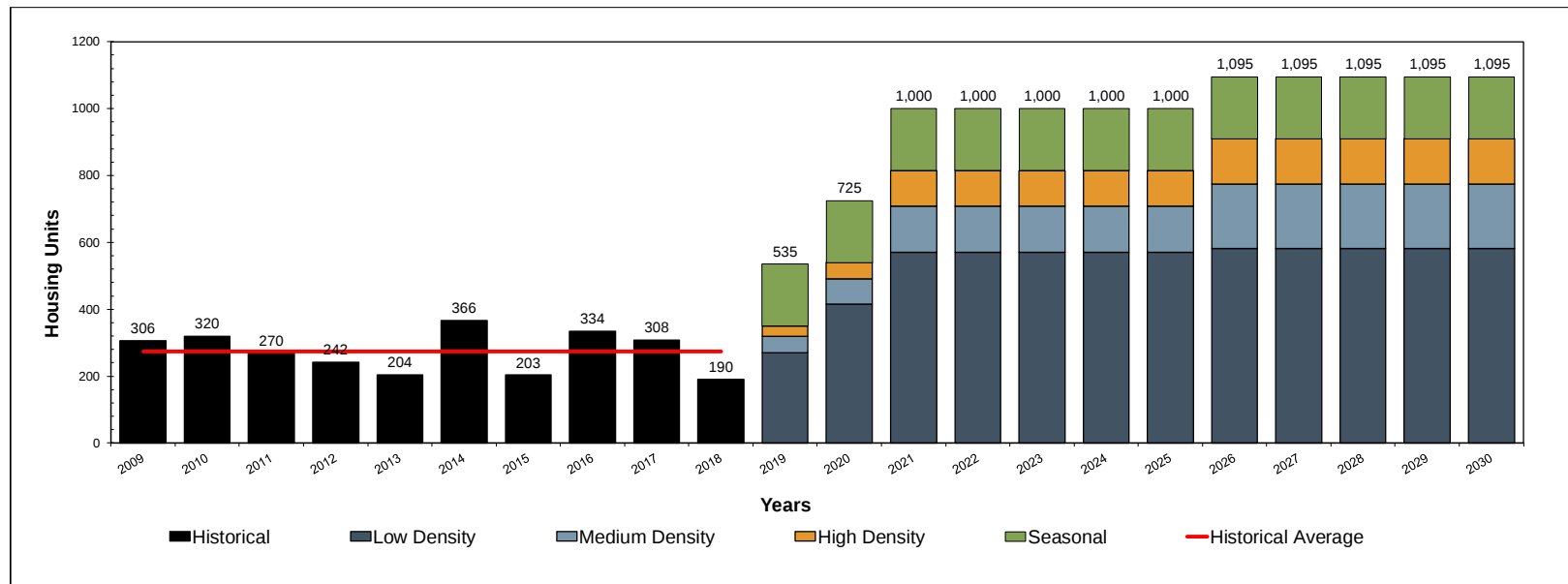
² Conversion of existing seasonal housing units to year-round permanent housing units.

³ Includes townhouses and apartments in duplexes.

⁴ Includes bachelor, 1-bedroom and 2-bedroom+ apartments.



Figure 3-2
City of Kawartha Lakes
Annual Housing Forecast



Source: Historical housing activity from City of Kawartha Lakes Building Department building permit data, 2009-2018.
1. Growth forecast represents calendar year.



Provided below is a summary of the key assumptions and findings regarding the City of Kawartha Lakes D.C. growth forecast.

1. Housing Unit Mix (Appendix A – Schedules 1 and 6)

- The housing unit mix for the City was derived from a detailed review of historical development activity (as per Schedule 6), as well as active residential development applications, and discussions with City staff regarding anticipated development trends for Kawartha Lakes.
- Based on the above indicators, the 2019 to 2031 household growth forecast is comprised of a unit mix of 70% low density (single detached, semi-detached and conversions), 17% medium density (multiples) and 13% high density (apartments).

2. Geographic Location of Residential Development (Appendix A – Schedule)

- Schedule 2 summarizes the anticipated amount, type and location of development for the City of Kawartha Lakes by urban settlement area, other water- or sewer-serviced areas, and remaining unserviced area.
- In accordance with forecast demand and available residential land supply, the percentage of forecast permanent housing growth between 2019 and 2031 by development location is summarized below.

3. Planning Period

- Short and longer-term time horizons are required for the D.C. process. The D.C.A. limits the planning horizon for certain services, such as parks, recreation and libraries, to a 10-year planning horizon. Services related to a highway, public works, fire, police, stormwater, water and wastewater services can utilize a longer planning period.



Development Location	Percentage of Housing Growth, 2019 to 2031
Lindsay	70%
Bobcaygeon	9%
Fenelon Falls	8%
Omeme	3%
Other-Water Serviced	<1%
Other-Sewer Serviced	<1%
Unserviced	10%
City Total	100%

4. Population in New Housing Units (Appendix A - Schedules 3, 4 and 5)

- The number of housing units to be constructed in the City of Kawartha Lakes during the short- and long-term periods is presented on Figure 3-2. Over the 2019 to 2031 forecast period, the City is anticipated to average approximately 1,000 new permanent and seasonal housing units per year.
- Institutional population¹ is anticipated to grow modestly by 468 persons between 2019 to 2031.
- Population in new housing units is derived from Schedules 3, 4, and 5, which incorporate historical development activity, anticipated units (see unit mix discussion) and average persons per unit (P.P.U.) by dwelling type for new housing units.
- Schedule 7 summarizes the P.P.U. for the new housing units by age and type of dwelling based on a 2016 custom Census data. The total calculated P.P.U. for all density types has been adjusted accordingly to account for the P.P.U. trends which have been recently experienced in both

¹ Institutional includes special care facilities such as nursing home or residences for senior citizens. A P.P.U. of 1.100 depicts 1-bedroom and 2 or more bedroom units in these special care facilities.



new and older units. Forecasted 15-year average P.P.U.s by dwelling type are as follows:

- Low density: 2.489
- Medium density: 2.214
- High density¹: 1.290

5. Existing Units and Population Change (Appendix A - Schedules 3, 4 and 5)

- Existing households for late-2019 are based on the 2016 Census households, plus estimated residential units constructed between 2016 and June-2019 assuming a 6-month lag between construction and occupancy (see Schedule 3).
- The decline in average occupancy levels for existing housing units is calculated in Schedules 3 through 5, by aging the existing population over the forecast period. The forecast population decline in existing households over the 2019 to 2031 forecast period is approximately 4,630.

6. Employment (Appendix A, Schedules 9a, 9b, 9c, 10 and 11)

- Employment projections are largely based on the activity rate method, which is defined as the number of jobs in a municipality divided by the number of residents. Key employment sectors include primary, industrial, commercial/ population-related, institutional, and work at home, which are considered individually below.
- 2016 employment data² (place of work) for the City is outlined in Schedule 9a. The 2016 employment base is comprised of the following sectors:
 - 450 primary (2%);
 - 3,165 work at home employment (15%);
 - 3,145 industrial (15%);
 - 7,520 commercial/population related (37%); and
 - 6,305 institutional (31%).

¹ Includes bachelor, 1-bedroom and 2 or more bedroom apartments

² 2016 employment is based on Statistics Canada 2016 Place of Work Employment dataset.



- The 2016 employment by usual place of work, including work at home, is estimated at 20,585. An additional 1,858 employees have been identified for the City in 2016 that have no fixed place of work (N.F.P.O.W.).¹ The 2016 employment base, including N.F.P.O.W., totals approximately 22,440.
- Total employment, including work at home and N.F.P.O.W., for the City of Kawartha Lakes is anticipated to reach approximately 26,380 by late-2029 and 27,000 by mid-2031. This represents an employment increase of 3,670 for the 10-year forecast period and 4,290 for the longer-term forecast period.
- Schedule 9b, Appendix A, summarizes the employment forecast, excluding work at home employment and N.F.P.O.W. employment, which is the basis for the D.C. employment forecast. The impact on municipal services from work at home employees has already been included in the population forecast. The need for municipal services related to N.F.P.O.W. employees has largely been included in the employment forecast by usual place of work (i.e. employment and gross floor area (G.F.A.) generated from N.F.P.O.W. construction employment). Furthermore, since these employees have no fixed work address, they cannot be captured in the non-residential G.F.A. calculation.
- Total employment for the City of Kawartha Lakes (excluding work at home and N.F.P.O.W. employment) is anticipated to reach approximately 20,180 by late-2029 and 20,610 by 2031. This represents an employment increase of 2,600 and 3,040 over the 10-year and longer-term forecast periods, respectively.

7. Non-Residential Sq.ft. Estimates (G.F.A.), Appendix A, Schedule 9b)

- Square footage estimates were calculated in Schedule 9b based on the following employee density assumptions:
 - 1,200 sq.ft. per employee for industrial;

¹ Statistics Canada defines "No Fixed Place of Work" (N.F.P.O.W.) employees as, "persons who do not go from home to the same work place location at the beginning of each shift. Such persons include building and landscape contractors, travelling salespersons, independent truck drivers, etc."



- 500 sq.ft. per employee for commercial/population-related; and
- 700 sq.ft. per employee for institutional employment.
- The City-wide incremental G.F.A. is anticipated to increase approximately 1.71 million sq.ft. over the 10-year forecast period and 1.99 million sq.ft. over the longer-term forecast period.
- In terms of percentage growth, the 2019 to 2031 incremental G.F.A. forecast by sector is broken down as follows:
 - industrial – 31%;
 - commercial/population-related – 49%; and
 - institutional – 20%.

8. Geographic Location of Non-Residential Development (Appendix A, Schedule 9c)

- Schedule 9c summarizes the anticipated amount, type and location of non-residential development for City of Kawartha Lakes by area.
- In accordance with forecast demand and available land supply, the percentage of forecast total non-residential growth between 2019 and 2031 by development location is summarized below.

Development Location	Percentage of Non-Residential G.F.A., 2019 to 2031
Lindsay	78%
Bobcaygeon	6%
Fenelon Falls	6%
Omeme	5%
Other-Water Serviced	2%
Other-Sewer Serviced	2%
Unserviced	1%
<i>Municipal Total</i>	<i>100%</i>



Chapter 4

The Approach to the Calculation of the Charge



4. The Approach to the Calculation of the Charge

4.1 Introduction

This chapter addresses the requirements of s.s.5(1) of the D.C.A. with respect to the establishment of the need for service which underpins the D.C. calculation. These requirements are illustrated schematically in Figure 4-1.

4.2 Services Potentially Involved

Table 4-1 lists the full range of municipal service categories which are provided within the City.

A number of these services are defined in s.s.2(4) of the D.C.A. as being ineligible for inclusion in D.C.s. These are shown as “ineligible” on Table 4-1. Two ineligible costs defined in s.s.5(3) of the D.C.A. are “computer equipment” and “rolling stock with an estimated useful life of (less than) seven years...” In addition, local roads are covered separately under subdivision agreements and related means (as are other local services). Services which are potentially eligible for inclusion in the City’s D.C. are indicated with a “Yes.”

4.3 Increase in the Need for Service

The D.C. calculation commences with an estimate of “the increase in the need for service attributable to the anticipated development,” for each service to be covered by the by-law. There must be some form of link or attribution between the anticipated development and the estimated increase in the need for service. While the need could conceivably be expressed generally in terms of units of capacity, s.s.5(1)3, which requires that City Council indicate that it intends to ensure that such an increase in need will be met, suggests that a project-specific expression of need would be most appropriate.



Figure 4-1
The Process of Calculating a Development Charge under the Act
that must be followed

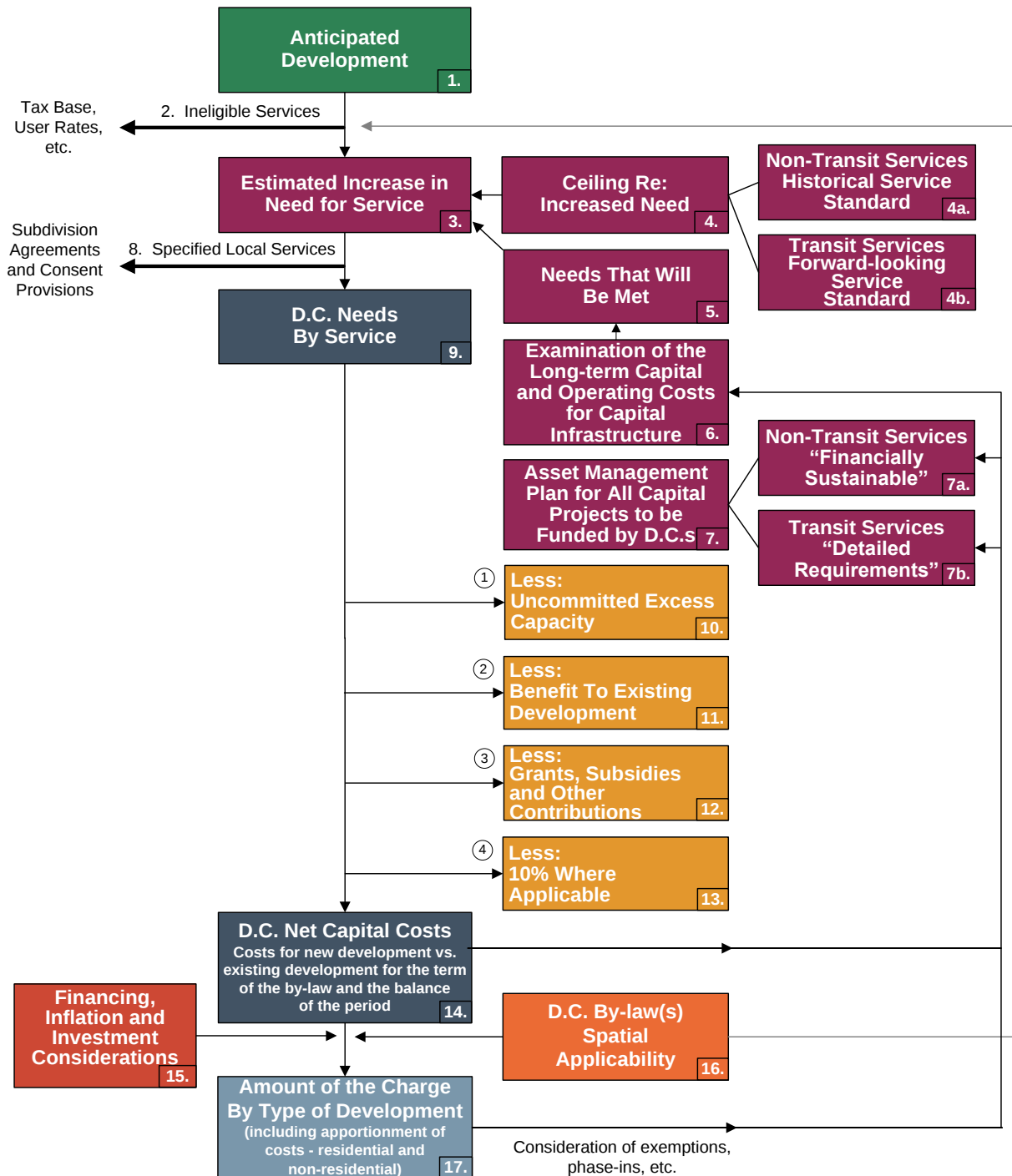




Table 4-1
Categories of Municipal Services to be Addressed as Part of the Calculation

Categories of Municipal Services	Eligibility for Inclusion in the D.C. Calculation	Service Components	Maximum Potential D.C. Recovery %
1. Services Related to a Highway	Yes	1.1 Arterial roads	100
	Yes	1.2 Collector roads	100
	Yes	1.3 Bridges, Culverts and Roundabouts	100
	No	1.4 Local municipal roads	0
	Yes	1.5 Traffic signals	100
	Yes	1.6 Sidewalks and streetlights	100
	Yes	1.7 Active Transportation	100
2. Other Transportation Services	Yes	2.1 Transit vehicles ¹ & facilities	100
	Yes	2.2 Other transit infrastructure	100
	No	2.3 Municipal parking spaces - indoor	90
	Yes	2.4 Municipal parking spaces - outdoor	90
	Yes	2.5 Works Yards	100
	Yes	2.6 Rolling stock ¹	100
	n/a	2.7 Ferries	90
	Yes	2.8 Airport	90
3. Stormwater Drainage and Control Services	No	3.1 Main channels and drainage trunks	100
	No	3.2 Channel connections	100
	No	3.3 Retention/detention ponds	100
4. Fire Protection Services	Yes	4.1 Fire stations	100
	Yes	4.2 Fire pumpers, aerials and rescue vehicles ¹	100
	Yes	4.3 Small equipment and gear	100

¹with 7+ year life time

*same percentage as service component to which it pertains
computer equipment excluded throughout



Categories of Municipal Services	Eligibility for Inclusion in the D.C. Calculation	Service Components	Maximum Potential D.C. Recovery %
5. Outdoor Recreation Services (i.e. Parks and Open Space)	Ineligible	5.1 Acquisition of land for parks, woodlots and E.S.A.s	0
	Yes	5.2 Development of area municipal parks	90
	Yes	5.3 Development of district parks	90
	Yes	5.4 Development of municipal-wide parks	90
	Yes	5.5 Development of special purpose parks	90
	Yes	5.6 Parks rolling stock ¹ and yards	90
6. Indoor Recreation Services	Yes	6.1 Arenas, indoor pools, fitness facilities, community centres, etc. (including land)	90
	Yes	6.2 Recreation vehicles and equipment ¹	90
7. Library Services	Yes	7.1 Public library space (incl. furniture and equipment)	90
	Yes	7.2 Library vehicles ¹	90
	Yes	7.3 Library materials	90
8. Electrical Power Services	Ineligible	8.1 Electrical substations	0
	Ineligible	8.2 Electrical distribution system	0
	Ineligible	8.3 Electrical system rolling stock	0
9. Provision of Cultural, Entertainment and Tourism Facilities and Convention Centres	Ineligible	9.1 Cultural space (e.g. art galleries, museums and theatres)	0
	Ineligible	9.2 Tourism facilities and convention centres	0
10. Wastewater Services	Yes	10.1 Treatment plants	100
	Yes	10.2 Sewage trunks	100
	No	10.3 Local systems	0
	Yes	10.4 Vehicles and equipment ¹	100

¹with 7+ year life time



Categories of Municipal Services	Eligibility for Inclusion in the D.C. Calculation	Service Components	Maximum Potential D.C. Recovery %
11. Water Supply Services	Yes	11.1 Treatment plants	100
	Yes	11.2 Distribution systems	100
	No	11.3 Local systems	0
	Yes	11.4 Vehicles and equipment ¹	100
12. Waste Management Services	Ineligible	12.1 Landfill collection, transfer vehicles and equipment	0
	Ineligible	12.2 Landfills and other disposal facilities	0
	Yes	12.3 Waste diversion facilities	90
	Yes	12.4 Waste diversion vehicles and equipment ¹	90
13. Police Services	Yes	13.1 Police detachments	100
	Yes	13.2 Police rolling stock ¹	100
	Yes	13.3 Small equipment and gear	100
14. Homes for the Aged	No	14.1 Homes for the aged space	90
	No	14.2 Vehicles ¹	90
15. Child Care	No	15.1 Child care space	90
	no	15.2 Vehicles ¹	90
16. Health	No	16.1 Health department space	90
	No	16.2 Health department vehicles ¹	90
17. Social Housing	Yes	17.1 Social Housing space	90
18. Provincial Offences Act (P.O.A.)	No	18.1 P.O.A. space	90
19. Social Services	No	19.1 Social service space	90
20. Ambulance	Yes	20.1 Ambulance station space	90
	Yes	20.2 Vehicles ¹	90
21. Hospital Provision	Ineligible	21.1 Hospital capital contributions	0

¹with 7+ year life time



Categories of Municipal Services	Eligibility for Inclusion in the D.C. Calculation	Service Components	Maximum Potential D.C. Recovery %
22. Provision of Headquarters for the General Administration of Municipalities and Area Municipal Boards	Ineligible Ineligible Ineligible	22.1 Office space 22.2 Office furniture 22.3 Computer equipment	0 0 0
23. Other Services	Yes Yes	23.1 Studies in connection with acquiring buildings, rolling stock, materials and equipment, and improving land ² and facilities, including the D.C. background study cost 23.2 Interest on money borrowed to pay for growth-related capital	 0-100 0-100

¹with a 7+ year life time

²same percentage as service component to which it pertains

Eligibility for Inclusion in the D.C. Calculation	Description
Yes	Municipality provides the service – service has been included in the D.C. calculation.
No	Municipality provides the service – service has not been included in the D.C. calculation.
n/a	Municipality does not provide the service.
Ineligible	Service is ineligible for inclusion in the D.C. calculation.



4.4 Local Service Policy

Some of the need for services generated by additional development consists of local services related to a plan of subdivision. As such, they will be required as a condition of subdivision agreements or consent conditions. The City's Local Service Policy is included in Appendix E.

4.5 Capital Forecast

Paragraph 7 of s.s.5(1) of the D.C.A. requires that “the capital costs necessary to provide the increased services must be estimated.” The Act goes on to require two potential cost reductions and the Regulation sets out the way in which such costs are to be presented. These requirements are outlined below.

These estimates involve capital costing of the increased services discussed above. This entails costing actual projects or the provision of service units, depending on how each service has been addressed.

The capital costs include:

- a) costs to acquire land or an interest therein (including a leasehold interest);
- b) costs to improve land;
- c) costs to acquire, lease, construct or improve buildings and structures;
- d) costs to acquire, lease or improve facilities, including rolling stock (with a useful life of 7 or more years), furniture and equipment (other than computer equipment), materials acquired for library circulation, reference or information purposes;
- e) interest on money borrowed to pay for the above-referenced costs;
- f) costs to undertake studies in connection with the above-referenced matters; and
- g) costs of the D.C. background study.

In order for an increase in need for service to be included in the D.C. calculation, Council must indicate “...that it intends to ensure that such an increase in need will be met” (s.s.5 (1)3). This can be done if the increase in service forms part of a Council-approved Official Plan, capital forecast or similar expression of the intention of Council



(O.Reg. 82/98 s.3). The capital program contained herein reflects the City's approved and proposed capital budgets and master servicing/needs studies.

4.6 Treatment of Credits

Section 8, paragraph 5, of O.Reg. 82/98 indicates that a D.C. background study must set out "the estimated value of credits that are being carried forward relating to the service." Subsection 17, paragraph 4, of the same Regulation indicates that "...the value of the credit cannot be recovered from future D.C.s," if the credit pertains to an ineligible service. This implies that a credit for eligible services can be recovered from future D.C.s. As a result, this provision should be made in the calculation, in order to avoid a funding shortfall with respect to future service needs. The City has accounted for outstanding D.C. credit obligations in the estimated D.C. reserve fund balances used in the calculation of the charge.

4.7 Eligible and Committed Excess Capacity

Section 66 of the D.C.A., states that for the purposes of developing a D.C. by-law, a debt incurred with respect to an eligible service may be included as a capital cost, subject to any limitations or reductions in the Act. Similarly, s.18 of O.Reg. 82/98 indicates that debt with respect to an ineligible service may be included as a capital cost, subject to several restrictions.

In order for such costs to be eligible, two conditions must apply. First, they must have funded excess capacity which is able to meet service needs attributable to the anticipated development. Second, the excess capacity must be "committed," that is, either before or at the time it was created, Council must have expressed a clear intention that it would be paid for by D.C.s or other similar charges. For example, this may have been done as part of previous D.C. processes.

4.8 Existing Reserve Funds

Section 35 of the D.C.A. states that:

"The money in a reserve fund established for a service may be spent only for capital costs determined under paragraphs 2 to 8 of subsection 5(1)."



There is no explicit requirement under the D.C.A. calculation method set out in s.s.5(1) to net the outstanding reserve fund balance as part of making the D.C. calculation; however, s.35 does restrict the way in which the funds are used in future.

The City's uncommitted D.C. Reserve Fund Balance by service as projected for year-end 2019 is presented in the table below. These balances have been applied against future spending requirements for all D.C. services.

Table 4-2
D.C. Reserve Fund Balances (projected at year-end 2019)

Service	Totals
Health and Social	840,337
Library	(16,644)
Parks and Recreation	(1,276,586)
Fire	(1,080,259)
Paramedic	86,625
Police	888,410
Airport	232,126
Transit	(229,320)
Administration	(2,527,713)
Water Treatment	1,569,240
Water Distribution	390,616
Wastewater Treatment	6,643,671
Wastewater Collection	(14,257,469)
Roads and Related	651,021
Waste Diversion	
By-Law Enforcement	
Municipal Parking	
Total	(\$8,085,946)

Note: Amounts in brackets are deficit balances.

4.9 Deductions

The D.C.A. potentially requires that five deductions be made to the increase in the need for service. These relate to:

- the level of service ceiling;
- uncommitted excess capacity;
- benefit to existing development;
- anticipated grants, subsidies and other contributions; and



- 10% reduction for certain services.

The requirements behind each of these reductions are addressed as follows:

4.9.1 Reduction Required by Level of Service Ceiling

This is designed to ensure that the increase in need included in 4.3 does “...not include an increase that would result in the level of service (for the additional development increment) exceeding the average level of the service provided in the City over the 10-year period immediately preceding the preparation of the background study...” O.Reg. 82.98 (s.4) goes further to indicate that “...both the quantity and quality of a service shall be taken into account in determining the level of service and the average level of service.”

In many cases, this can be done by establishing a quantity measure in terms of units as floor area, land area or road length per capita and a quality measure, in terms of the average cost of providing such units based on replacement costs, engineering standards or recognized performance measurement systems, depending on circumstances. When the quantity and quality factor are multiplied together, they produce a measure of the level of service, which meets the requirements of the Act, i.e. cost per unit.

With respect to transit services, the changes to the Act as a result of Bill 73 have provided for an alternative method for calculating the services standard ceiling. Transit services must now utilize a forward-looking service standard analysis, described later in this section.

The average service level calculation sheets for each service component in the D.C. calculation are set out in Appendix B.

4.9.2 Reduction for Uncommitted Excess Capacity

Paragraph 5 of s.s.5(1) requires a deduction from the increase in the need for service attributable to the anticipated development that can be met using the City’s “excess capacity,” other than excess capacity which is “committed.”

“Excess capacity” is undefined, but in this case must be able to meet some or all of the increase in need for service, in order to potentially represent a deduction. The



deduction of uncommitted excess capacity from the future increase in the need for service would normally occur as part of the conceptual planning and feasibility work associated with justifying and sizing new facilities, e.g. if a road widening to accommodate increased traffic is not required because sufficient excess capacity is already available, then widening would not be included as an increase in need, in the first instance.

4.9.3 Reduction for Benefit to Existing Development

Section 5(1)6 of the D.C.A. provides that, “The increase in the need for service must be reduced by the extent to which an increase in service to meet the increased need would benefit existing development.” The general guidelines used to consider benefit to existing development included the following:

- the repair or unexpanded replacement of existing assets that are in need of repair;
- an increase in average service level of quantity or quality (compare water as an example);
- the elimination of a chronic servicing problem not created by growth; and
- providing services where none previously existed (generally considered for water or wastewater services).

This step involves a further reduction in the need, by the extent to which such an increase in service would benefit existing development. The level of services cap in 4.4 is related but is not the identical requirement. Sanitary, storm and water trunks are highly localized to growth areas and can be more readily allocated in this regard than other services such as services related to a highway, which do not have a fixed service area.

Where existing development has an adequate service level which will not be tangibly increased by an increase in service, no benefit would appear to be involved. For example, where expanding existing library facilities simply replicates what existing residents are receiving, they receive very limited (or no) benefit as a result. On the other hand, where a clear existing service problem is to be remedied, a deduction should be made accordingly.



In the case of services such as recreation facilities, community parks, libraries, etc., the service is typically provided on a City-wide system basis. For example, facilities of the same type may provide different services (i.e. leisure pool vs. competitive pool), different programs (i.e. hockey vs. figure skating) and different time availability for the same service (i.e. leisure skating available on Wednesday in one arena and Thursday in another). As a result, residents will travel to different facilities to access the services they want at the times they wish to use them, and facility location generally does not correlate directly with residence location. Even where it does, displacing users from an existing facility to a new facility frees up capacity for use by others and generally results in only a very limited benefit to existing development. Further, where an increase in demand is not met for a number of years, a negative service impact to existing development is involved for a portion of the planning period.

4.9.4 Reduction for Anticipated Grants, Subsidies and Other Contributions

This step involves reducing the capital costs necessary to provide the increased services by capital grants, subsidies and other contributions (including direct developer contributions required due to the local service policy) made or anticipated by Council and in accordance with various rules such as the attribution between the share related to new vs. existing development (O.Reg. 82.98 s.6). That is, some grants and contributions may not specifically be applicable to growth or where Council targets fundraising as a measure to offset impacts on taxes. Moreover, Gas Tax revenues are typically used to fund non-growth-related works or the non-growth share of D.C. projects, given that the contribution is not being made in respect of particular growth-related capital projects.

4.9.5 The 10% Reduction

Paragraph 8 of s.s. (1) of the D.C.A. requires that, “the capital costs must be reduced by 10 percent.” This paragraph does not apply to water supply services, wastewater services, stormwater drainage and control services, services related to a highway, police and fire protection services. The primary services to which the 10% reduction does apply include services such as parks and recreation, libraries, childcare/social services, the Provincial Offences Act, ambulance, homes for the aged, and health.



The 10% is to be netted from the capital costs necessary to provide the increased services, once the other deductions have been made, as per the infrastructure costs sheets in Chapter 5.

4.10 Municipal-Wide vs. Area Rating

This step involves determining whether all of the subject costs are to be recovered on a uniform municipal-wide basis or whether some or all are to be recovered on an area-specific basis. Under the D.C.A., it is now mandatory to “consider” area-rating of services (providing charges for specific areas and services), however, it is not mandatory to implement area-rating. Further discussion is provided in section 7.3.8.

4.11 Allocation of Development

This step involves relating the costs involved to anticipated development for each period under consideration and using allocations between residential and non-residential development and between one type of development and another, to arrive at a schedule of charges.



Chapter 5

D.C.-Eligible Cost Analysis by Service



5. D.C.-Eligible Cost Analysis by Service

This chapter outlines the basis for calculating eligible costs for the D.C.s to be applied on a uniform basis. In each case, the required calculation process set out in s.5(1) paragraphs 2 to 8 in the D.C.A. and described in Chapter 4, was followed in determining D.C. eligible costs.

The nature of the capital projects and timing identified in this Chapter reflects Council's current intention. However, over time, municipal projects and Council priorities change and accordingly, Council's intentions may be modified and different capital projects (and timing) may be required to meet the need for services required by new growth.

5.1 Service Levels and 10-Year Capital Costs for City-Wide D.C. Calculation

This section evaluates the development-related capital requirements for all of the City-wide services assessed over a 10-year planning period. Each service component is evaluated on two format sheets: the average historical 10-year level of service calculation (see Appendix B), which "caps" the D.C. amounts; and the infrastructure cost calculation, which determines the potential D.C. recoverable cost.

5.1.1 *Parking Services*

The City currently provides parking services through the provision of 24,511 sq.m. of parking spaces in municipal parking lots. The invested level of service over the 2010-2019 period averages \$60 per capita and employee. The maximum D.C. eligible amount for parking services over the 10-year forecast period that could be included in the calculation is \$1.2 million based on the established level of service standard.

The 10-year capital needs for parking services to accommodate growth have a total gross capital cost of approximately \$3.4 million. These capital needs include development of additional parking lots and the undertaking of a Downtown Parking Strategy. Approximately \$2.1 million has been deducted from the gross capital costs for the benefit to development beyond the 10-year forecast period. A further \$25,000 has been deducted reflecting the benefit to existing development. After deducting \$120,633 for the statutory 10% deduction, \$1.1 million has been included in the calculation of the charge.



The forecast growth-related costs have been allocated to 87% to residential development and 17% to non-residential development based on the relationship of incremental population (17,438) and employment (2,604) growth over the forecast period.

5.1.2 Airport Services

The City operates a municipal airport located in the community of Lindsay. The airport contains 32,547 square feet of facility space, including an airport terminal and 3 aircraft hangers, as well as various developed land (runways, taxiways etc.) and equipment. This historical level of investment of \$197 per capita and employee provides for a maximum D.C. eligible amount over the forecast period of \$3.9 million.

The anticipated capital needs included in the D.C. arise from the City's *Airport Business Plan* and capital budget. The gross capital costs estimate totals \$6.4 million, including additional airport site works of \$5.0 million, \$1.1 million for facility development, and \$245,000 for the renewal of the *Airport Business Plan* and Airport Capital Plan over the forecast period. The gross capital cost estimate has been reduced by \$5.9 million to account for the benefit to existing development. This deduction is based on the share of itinerant movements that are anticipated from existing residents with the further development of the airport. Moreover, approximately \$232,126 has been deducted from the potential D.C. recoverable costs for existing reserve fund balances. After deducting the 10% statutory deduction, the net growth-related capital costs included in the charge totals \$208,897.

The allocation of net growth-related costs for airport services between residential, and non-residential development is development is 87% and 13% respectively based on the incremental growth in population to employment over the 10-year forecast period.

5.1.3 Parks and Recreation Services

The City currently maintains 24,594 sq.ft. of parks buildings and approximately 279,200 parkland amenity items. Furthermore, the City also maintains approximately 506,500 sq.ft. of indoor recreation facilities space, and 82 vehicle and equipment items. The average invested level of service over the 2010-2019 historical period is \$5,516 per capita. The maximum D.C. eligible amount for parks and recreation services over the 10-year forecast period that could be included in the calculation is \$96.2 million based on the established level of service standard.



The 10-year capital needs for parks and recreation services to accommodate the increase in needs of growth have a total gross capital cost estimate of \$13.8 million. These capital needs include park and trail development, fleet and equipment items, parks and recreation related studies, and the upgrade and expansion of the Forbert Memorial Pool. To reflect the benefit to growth beyond the 10-year forecast period, \$751,341 has been deducted as a post period benefit for the Bobcaygeon Beach Park Redevelopment and the Logie Park Redevelopment (Lilac Park) projects. A further \$7.9 million has been deducted reflecting the benefit to existing development, while \$523,321 has been deducted for the statutory 10% deduction.

The existing Parks and Recreation Services D.C. reserve fund deficit balance of \$1.3 million has been added to the D.C. recoverable capital costs. This recognizes Council's committed excess capacity that needs to be recovered from the next increment of development. The resultant net growth-related capital costs for inclusion in the D.C. calculation total \$6.0 million.

As the predominant users of parks and recreation services are residential, the D.C. recoverable capital costs have been allocated 95% to residential development and 5% to non-residential development.

5.1.4 Library Services

The City provides library services to its residents through the operation of 18 branches comprising 36,445 sq.ft. of G.F.A, and one courier van. The 18 branches contained 174,746 collection items (e.g. books, periodicals, etc.). Based on this inventory of assets, the average historical 10-year level of service is \$96 per capita. This translates into a maximum eligible D.C. amount of \$3.4 million for library services over the 10-year forecast period.

The gross capital costs included in the D.C. calculation for library services total \$4.7 million. The capital needs are identified in the City's 2015 D.C. Background Study, Library Strategic Plan, Service Delivery Model, and capital budget. Deductions of \$0.7 million have been applied for benefits to growth beyond the 10-year forecast period. A further deduction has been applied totaling \$549,054 for the benefit to existing development resulting from the replacement of existing space and towards future Library Master Plans. The required 10% statutory deduction totals \$341,045, and has been applied in the calculations. Including the existing Library Services D.C. reserve



fund deficit of \$16,644, the resultant net capital cost of \$3.1 million has been included in the calculation of the charge.

Similar to Parks and Recreation Services, as the predominant users of library services tend to be residents of the City, the forecast growth-related costs have been allocated 95% to future residential development and 5% to non-residential development.

5.1.5 Paramedic Services

Paramedic services are provided by the City through the operation of 23,642 sq.ft. of facility space, 19 vehicles and 147 pieces of equipment. Based on the average historical 10-year level of service provided (\$105 per capita and employee) and the incremental population and employment growth over the 10-year forecast period, the maximum D.C. eligible amount that could be included in the charge is \$2.1 million.

The anticipated increase in need for paramedic services are generally identified in prior D.C background studies, and in the City's Paramedic Services Master Plan. The gross capital costs included in the D.C. calculation total \$13.4 million. These capital costs include construction costs for the South Fleet Centre and Headquarters, and the North Fleet Centre to reflect the City's consolidation and expansion of paramedic services. Additional fleet and equipment, growth-related studies, and costs related to unfunded D.C. eligible projects have also been included in the calculation of the charge.

Approximately \$3.9 million (or 29% of gross capital costs) have been deducted to reflect benefits accruing to development beyond the 10-year forecast period. For the needs within the 10-year forecast period, \$7.3 million has been deducted as a benefit to existing development for the replacement of existing facility space. The remaining capital costs have been further reduced by \$219,765 reflective of the 10% statutory deduction.

Incorporating the Paramedic Services D.C. reserve fund balance of \$86,625, the net growth-related capital costs total \$1.9 million. These D.C. recoverable capital costs have been apportioned to residential and non-residential development based on the relative incremental growth in population to employment over the forecast period. The resultant distribution of costs is 87% residential and 13% non-residential.



5.1.6 Municipal By-law Enforcement

Municipal by-law enforcement services are provided within the City through the provision of 1,200 sq.ft. of facility space, seven vehicles, and equipment for nine officers. In aggregate, the per capital and employee level of service over the 2010-2019 historical period averages \$8. The total maximum D.C. eligible amount that could be included in the calculation of the charge based on the historical level of service is \$157,731.

To provide services to the incremental growth over the forecast period, additional facility space, fleet, equipment, and studies are required. The total gross capital cost estimate for these needs are \$533,272. After deducting \$17,124 for the benefit to development beyond the 10-year forecast period, \$358,418 for the benefit to existing development of replacing the existing facility space, and \$15,773 for the 10% statutory deduction, a total net capital cost of \$141,957 has been included in the calculation of the charge.

These net capital costs have been allocated to residential and non-residential development based on the incremental growth in population and employment over the forecast period to 2029 (i.e. 87% residential and 13% non-residential).

5.1.7 Health and Social Services

The City's health and social services provide 141,219 sq.ft. of facility space, as well as 673 housing units to address existing service needs. In addition, the operation of 18 vehicles is also provided by the City for this purpose. As a result, the historical level of service investment in health and social services provides for a maximum D.C. eligible amount of \$33.4 million for consideration of the increase in needs over the 2020-2029 period.

The Kawartha Lakes-Haliburton Housing Corporation Master Plan and Homeless Plan identifies the needs of additional social housing units over the forecast period to 2041. In this regard, capital costs have been indentified for the creation of 81 additional housing units that will meet the long term service needs. The growth capital cost for the projects total \$17.5 million. After deduction \$14.7 million for the benefit to existing development, \$283,673 for the statutory 10% deduction, and \$840,337 for existing D.C. reserve funds collected towards these needs, net capital costs of \$1.7 million has been included in the calculation of the charge.



The net growth-related costs have been allocated 100% residential based on service demands.

5.1.8 Waste Diversion Services

The City provides a total of 24,252 sq.ft. of solid waste management facility space, of which 7,165 sq.ft. (30%) is for waste diversion services D.C. eligible. The facility space related to landfill services have been excluded from the historical level of service calculations, as these services are ineligible services under the D.C.A. Moreover, 102 vehicle and equipment items and other siteworks items are provided for solid waste management services, which on average 21% relate to waste diversion services. In total, this capital investment in waste diversion services results in a 10-year historical average level of service of \$61 per capita and employee. Applying this historical average level of service to the anticipated development over the 10-year forecast period, the City would be eligible to collect a maximum of \$1.2 million for this purpose.

The City has identified a provision for the capital-related waste diversion contract costs with a total gross cost of \$611,586. Furthermore, additional waste management studies have also been identified in the D.C. program totaling \$1.5 million. After deducting \$1.0 million reflective of the non-waste diversion services share of the anticipated needs, \$396,433 for the benefit to existing development, and \$70,715 for the statutory 10% deduction, the net D.C. recoverable costs included in the calculation of the charge total \$636,438.

The D.C. eligible capital costs for waste diversion services have been allocated 87% to residential development and 13% to non-residential development, based on the anticipated population and employment over the forecast period.

5.1.9 Administration Studies

The City has made provision for the inclusion of new studies undertaken to facilitate this D.C. process, as well as other studies which benefit growth (in whole or in part). The list of studies includes future D.C. background studies, Growth Management Studies, Official Plan Reviews, and Zoning By-law Reviews, among others.

The cost of these studies totals over the forecast period \$1.8 million. Approximately \$693,000 is deducted as a benefit to existing development. A further \$111,734 has been deducted from the capital costs reflective of the statutory 10% deduction for soft



services. Adding \$2.5 million in capital needs for existing Administration Studies D.C. reserve fund deficit balance, a net capital cost of \$3.5 million has been included in the calculation of the D.C.

These costs have been allocated 87% residential and 13% non-residential based on the incremental growth in population to employment over the 10-year forecast period.

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Infrastructure Costs Covered in the D.C. Calculation – Parking Services

Prj.No	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Net Capital Cost	Less:		Subtotal	Less:	Potential D.C. Recoverable Cost		
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development		Other (e.g. 10% Statutory Deduction)	Total	Residential Share	Non-Residential Share
	2020-2029										87%	13%
	Parking		-	-	-	-		-	-	-	-	-
1	William St. S. Parking Lot (12 Surface Spaces)	2021	75,000		75,000	-		75,000	7,500	67,500	58,725	8,775
2	Urban / Downtown Off-Street Parking Provision - 519 Surface Spaces	2024	3,235,000	2,178,672	1,056,328	-		1,056,328	105,633	950,695	827,105	123,590
	Studies		-	-	-	-		-	-	-	-	-
3	Downtown Parking Strategy	2029	100,000	-	100,000	25,000		75,000	7,500	67,500	58,725	8,775
			-	-	-	-		-	-	-	-	-
			-	-	-	-		-	-	-	-	-
			-	-	-	-		-	-	-	-	-
			-	-	-	-		-	-	-	-	-
								-		-	-	-
	Total		3,410,000	2,178,672	1,231,328	25,000	-	1,206,328	120,633	1,085,695	944,555	141,140



Infrastructure Costs Covered in the D.C. Calculation – Airport Services

Prj.No	Increased Service Needs Attributable to Anticipated Development 2020-2029	Timing (year)	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Net Capital Cost	Less:		Subtotal	Less: Other (e.g. 10% Statutory Deduction)	Potential D.C. Recoverable Cost		
						Benefit to Existing Development	Grants, Subsidies and Other Contributions			Total	Residential Share 87%	Non- Residential Share 13%
	Airport Site Works		-	-	-	-		-	-	-	-	-
1	Aircraft Parking Lot and Apron Rehabilitation	2020	87,400	-	87,400	80,693		6,707	671	6,036	5,252	785
2	Aircraft Parking Lot and Apron Lighting Upgrades	2020	17,000	-	17,000	15,695		1,305	130	1,174	1,021	153
3	Runway 13-31 Resurfacing and Expansion	2024	1,250,000	-	1,250,000	1,154,077		95,923	9,592	86,331	75,108	11,223
4	Runway 13-31 GPS, ODALS, PAPI and REILS	2022	224,000	-	224,000	206,811		17,189	1,719	15,471	13,459	2,011
5	Runway 13-31 Parallel Taxiway	2024	1,236,900	-	1,236,900	1,141,982		94,918	9,492	85,426	74,321	11,105
6	Water and Sewer Connection	2025	226,100	-	226,100	208,749		17,351	1,735	15,616	13,586	2,030
7	Runway 03-21 Improvements	2023	1,380,100	-	1,380,100	1,274,193		105,907	10,591	95,316	82,925	12,391
8	Commercial/Hanger Service Roads	2023	304,100	-	304,100	280,764		23,336	2,334	21,003	18,272	2,730
9	Perimeter Fencing	2022	322,100	-	322,100	297,382		24,718	2,472	22,246	19,354	2,892
	Buildings		-	-	-	-		-	-	-	-	-
10	Commercial/Hanger Area Development	2021	282,600	-	282,600	260,914		21,686	2,169	19,518	16,980	2,537
11	6-Unit T-Hanger	2023	395,600	-	395,600	365,242		30,358	3,036	27,322	23,770	3,552
12	6-Unit T-Hanger	2026	395,600	-	395,600	365,242		30,358	3,036	27,322	23,770	3,552
	Studies		-	-	-	-		-	-	-	-	-
13	Airport Business Plan	2021	45,000	-	45,000	41,547		3,453	345	3,108	2,704	404
14	Airport Business Plan	2026	45,000	-	45,000	41,547		3,453	345	3,108	2,704	404
15	Airport Capital Plan	2020	55,000	-	55,000	50,779		4,221	422	3,799	3,305	494
16	Airport Capital Plan	2026	100,000	-	100,000	92,326		7,674	767	6,906	6,009	898
	Unfunded D.C. Eligible Costs	2020	1,322	-	1,322	-		1,322		1,322	1,150	172
	Reserve Fund Adjustment							(232,126)		(232,126)	(201,950)	(30,176)
			-	-	-	-						
	Total		6,367,822	-	6,367,822	5,877,943	-	257,753	48,856	208,897	181,740	27,157



Infrastructure Costs Covered in the D.C. Calculation – Parks and Recreation Services

Prj.No	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Net Capital Cost	Less:		Subtotal	Less:	Potential D.C. Recoverable Cost		
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable		Other (e.g. 10% Statutory Deduction)	Total	Residential Share 95%	Non-Residential Share 5%
	2020-2029											
	Buildings & Parkland Improvement		-	-	-	-		-	-	-	-	-
1	Forbert Memorial Pool Upgrade and Expansion	2027	847,700	-	847,700	452,107		395,593	39,559	356,034	338,232	17,802
2	Bobcaygeon Beach Park Redevelopment	2020-2021	6,000,000	512,278	5,487,722	4,606,870		880,852	88,085	792,767	753,129	39,638
3	Jennings Creek Parkland Development - Mayor Flynn Park	2021	90,000	-	90,000	-		90,000	9,000	81,000	76,950	4,050
4	Jennings Creek Parkland Development - Orchard Park	2022	130,000	-	130,000	-		130,000	13,000	117,000	111,150	5,850
5	Jennings Creek Parkland Development - Sylvester Park	2025	130,000	-	130,000	-		130,000	13,000	117,000	111,150	5,850
6	Jennings Creek Parkland Development - Auden Park	2024	130,000	-	130,000	-		130,000	13,000	117,000	111,150	5,850
7	Lindsay Trail Development - Albert St. S. to Adelaide St. S.	2020	40,000	-	40,000	4,000		36,000	3,600	32,400	30,780	1,620
8	Lindsay Trail Development - Angeline St. S. to Broad St.	2022	47,000	-	47,000	4,700		42,300	4,230	38,070	36,167	1,904
9	Lindsay Trail Development - Commerce Rd. to Moose Rd.	2022	40,000	-	40,000	4,000		36,000	3,600	32,400	30,780	1,620
10	Lindsay Trail Development - Trans-Canada Trail to Mary St. W.	2024	24,000	-	24,000	2,400		21,600	2,160	19,440	18,468	972
11	Lindsay Trail Development - Wilson Fields Area	2023	170,000	-	170,000	85,000		85,000	8,500	76,500	72,675	3,825
12	Lindsay Trail Development - Jennings Creek Development Area	2025	450,000	-	450,000	45,000		405,000	40,500	364,500	346,275	18,225
13	Lindsay Trail Development - Scugog River Crossing	2029	169,000	-	169,000	84,500		84,500	8,450	76,050	72,248	3,803
14	Lindsay Trail Development - Scugog River Crossing to Rivera Park	2028	195,000	-	195,000	19,500		175,500	17,550	157,950	150,053	7,898
15	Lindsay Trail Development - Rivera Park to Wellington St. Bridge	2021	61,000	-	61,000	30,500		30,500	3,050	27,450	26,078	1,373
16	Lindsay Trail Development - Logie St. to Rainbow Bridge to Water S	2021	10,000	-	10,000	5,000		5,000	500	4,500	4,275	225
17	Lindsay Trail Development - Melbourne St. E. to Iron Bridge	2021	19,000	-	19,000	9,500		9,500	950	8,550	8,123	428
18	Lindsay Trail Development - Rotary Trail to Logie Park	2027	72,000	-	72,000	7,200		64,800	6,480	58,320	55,404	2,916
19	Logie Park Development	2020	1,700,000	-	1,700,000	170,000		1,530,000	153,000	1,377,000	1,308,150	68,850
20	Logie Park Redevelopment (Lilac Park)	2020	2,800,000	239,063	2,560,937	2,149,873		411,064	41,106	369,958	351,460	18,498
	Fleet & Equipment		-	-	-	-		-	-	-	-	-
21	Grass Cutting Unit	2029	35,000	-	35,000	17,500		17,500	1,750	15,750	14,963	788
22	Trailer	2029	10,000	-	10,000	5,000		5,000	500	4,500	4,275	225
	Studies		-	-	-	-		-	-	-	-	-
23	Parks Master Plan	2024	150,000	-	150,000	37,500		112,500	11,250	101,250	96,188	5,063
24	Parks, Recreation, and Culture Strategic Plan	2022	175,000	-	175,000	43,750		131,250	13,125	118,125	112,219	5,906
24	Trails Master Plan	2020	165,000	-	165,000	41,250		123,750	12,375	111,375	105,806	5,569
26	Arena Master Plan	2026	200,000	-	200,000	50,000		150,000	15,000	135,000	128,250	6,750
	Reserve Fund Adjustment							1,276,586		1,276,586	1,212,756	63,829
	Total		13,859,700	751,341	13,108,359	7,875,149	-	6,509,796	523,321	5,986,475	5,687,151	299,324



Infrastructure Costs Covered in the D.C. Calculation – Library Services

Prj.No	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Net Capital Cost	Less:		Subtotal	Less: Other (e.g. 10% Statutory Deduction)	Potential D.C. Recoverable Cost		
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development			Total	Residential Share	Non-Residential Share
	2020-2029										95%	5%
	Buildings		-	-	-	-		-	-	-	-	-
1	Fenelon Falls Library Expansion	2023	200,000		200,000	-		200,000	20,000	180,000	171,000	9,000
2	Lindsay Library Expansion	2026	901,400	698,633	202,767	-		202,767	20,277	182,490	173,366	9,125
3	Omeme Library Expansion - Lease	2020-2029	180,376		180,376	46,221		134,155	13,415	120,739	114,702	6,037
4	Coboconk Library Expansion	2021	575,000		575,000	-		575,000	57,500	517,500	491,625	25,875
5	Bobcaygeon Library Expansion	2020-2021	1,500,000		1,500,000	482,833		1,017,167	101,717	915,451	869,678	45,773
	Library Materials		-	-	-	-		-	-	-	-	-
6	Collection Expansion	2020	122,136	-	122,136	-		122,136	12,214	109,922	104,426	5,496
7	Collection Expansion	2021	122,136	-	122,136	-		122,136	12,214	109,922	104,426	5,496
8	Collection Expansion	2022	122,136	-	122,136	-		122,136	12,214	109,922	104,426	5,496
9	Collection Expansion	2023	122,136	-	122,136	-		122,136	12,214	109,922	104,426	5,496
10	Collection Expansion	2024	122,136	-	122,136	-		122,136	12,214	109,922	104,426	5,496
11	Collection Expansion	2025	122,136	-	122,136	-		122,136	12,214	109,922	104,426	5,496
12	Collection Expansion	2026	122,136	-	122,136	-		122,136	12,214	109,922	104,426	5,496
13	Collection Expansion	2027	122,136	-	122,136	-		122,136	12,214	109,922	104,426	5,496
14	Collection Expansion	2028	122,136	-	122,136	-		122,136	12,214	109,922	104,426	5,496
15	Collection Expansion	2029	122,136	-	122,136	-		122,136	12,214	109,922	104,426	5,496
	Studies		-	-	-	-		-	-	-	-	-
16	Library Master Plan	2023	40,000	-	40,000	10,000		30,000	3,000	27,000	25,650	1,350
17	Library Master Plan	2028	40,000	-	40,000	10,000		30,000	3,000	27,000	25,650	1,350
			-	-	-	-		-	-	-	-	-
	Reserve Fund Adjustment							16,644		16,644	15,812	832
	Total		4,658,134	698,633	3,959,500	549,054	-	3,427,090	341,045	3,086,045	2,931,743	154,302



Infrastructure Costs Covered in the D.C. Calculation – Paramedic Services

Prj.No	Increased Service Needs Attributable to Anticipated Development 2020-2029	Timing (year)	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Net Capital Cost	Less:		Subtotal	Less:	Potential D.C. Recoverable Cost		
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable		Other (e.g. 10% Statutory Deduction)	Total	Residential Share 87%	Non-Residential Share 13%
	Buildings		-	-	-	-		-	-	-	-	-
1	South Fleet Centre and Headquarters	2022	7,999,000	2,443,425	5,555,575	5,199,350		356,225	35,623	320,603	278,924	41,678
2	North Fleet Centre	2027	3,783,000	1,452,728	2,330,272	2,118,480		211,792	21,179	190,613	165,833	24,780
	Fleet & Equipment		-	-	-	-		-	-	-	-	-
3	Paramedic Equipment	2022	16,500		16,500	-		16,500	1,650	14,850	12,920	1,931
4	Paramedic Equipment	2024	16,500		16,500	-		16,500	1,650	14,850	12,920	1,931
5	Paramedic Equipment	2026	16,500		16,500	-		16,500	1,650	14,850	12,920	1,931
6	Paramedic Equipment	2028	16,500		16,500	-		16,500	1,650	14,850	12,920	1,931
7	Ambulance	2022	250,000		250,000	-		250,000	25,000	225,000	195,750	29,250
8	Ambulance	2024	250,000		250,000	-		250,000	25,000	225,000	195,750	29,250
9	Ambulance	2026	250,000		250,000	-		250,000	25,000	225,000	195,750	29,250
10	Ambulance	2028	250,000		250,000	-		250,000	25,000	225,000	195,750	29,250
11	Emergency Response Unit	2025	160,000		160,000	-		160,000	16,000	144,000	125,280	18,720
	Studies		-	-	-	-		-	-	-	-	-
12	Paramedic Deployment Review and Master Plan	2020	100,000	-	100,000	25,000		75,000	7,500	67,500	58,725	8,775
			-	-	-	-		-	-	-	-	-
	Unfunded D.C. Eligible Projects	2020	328,632		328,632	-		328,632	32,863	295,769	257,319	38,450
	Reserve Fund Adjustment							(86,625)		(86,625)	(75,364)	(11,261)
			-	-	-	-		-	-	-	-	-
	Total		13,436,632	3,896,152	9,540,479	7,342,830	-	2,111,024	219,765	1,891,259	1,645,395	245,864



Infrastructure Costs Covered in the D.C. Calculation – Municipal By-Law Enforcement

Prj.No	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Net Capital Cost	Less:		Subtotal	Less: Other (e.g. 10% Statutory Deduction)	Potential D.C. Recoverable Cost		
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development			Total	Residential Share	Non- Residential Share
	2020-2029										87%	13%
	Buildings		-	-	-	-		-	-	-	-	-
1	By-Law Enforcement Office Relocation and Expansion (Lease)	2020-2029	429,272	17,124	412,148	343,418		68,731	6,873	61,857	53,816	8,041
	Fleet & Equipment		-	-	-	-		-	-	-	-	-
2	Supervisor Equipment	2021	3,000	-	3,000	-		3,000	300	2,700	2,349	351
3	Officer Equipment	2021	3,000	-	3,000	-		3,000	300	2,700	2,349	351
4	Officer Equipment	2023	3,000	-	3,000	-		3,000	300	2,700	2,349	351
5	Van	2021	35,000	-	35,000	-		35,000	3,500	31,500	27,405	4,095
	Studies		-	-	-	-		-	-	-	-	-
6	By-Law Enforcement Master Plan	2021	60,000	-	60,000	15,000		45,000	4,500	40,500	35,235	5,265
			-	-	-	-		-	-	-	-	-
			-	-	-	-		-	-	-	-	-
			-	-	-	-		-	-	-	-	-
	Total		533,272	17,124	516,148	358,418	-	157,731	15,773	141,957	123,503	18,454



Infrastructure Costs Covered in the D.C. Calculation – Health and Social Services

Prj.No	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Net Capital Cost	Less:		Subtotal	Less: Other (e.g. 10% Statutory Deduction)	Potential D.C. Recoverable Cost		
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable			Total	Residential Share 100%	Non-Residential Share 0%
	2020-2029											
	Buildings		-	-	-	-		-	-	-	-	-
1	68 Lindsay St. N. Housing - Phase 2 of 2 (Lindsay)	2020	1,150,000	-	1,150,000	965,410		184,590	18,459	166,131	166,131	-
2	Hamilton Park Housing (Lindsay)	2022	2,300,000	-	2,300,000	1,930,820		369,180	36,918	332,262	332,262	-
3	106 Murray St. Housing (Fenelon Falls)	2024	6,900,000	-	6,900,000	5,792,459		1,107,541	110,754	996,787	996,787	-
4	Provision for Additional Housing	2025-2029	7,136,000	-	7,136,000	5,990,577		1,145,423	114,542	1,030,880	1,030,880	-
	Studies		-	-	-	-		-	-	-	-	-
5	Housing Master Plan	2029	40,000	-	40,000	10,000		30,000	3,000	27,000	27,000	-
			-	-	-	-		-	-	-	-	-
	Reserve Fund Adjustment							(840,337)		(840,337)	(840,337)	-
			-	-	-	-		-	-	-	-	-
			-	-	-	-		-	-	-	-	-
			-	-	-	-		-	-	-	-	-
			-	-	-	-		-	-	-	-	-
			-	-	-	-		-	-	-	-	-
			-	-	-	-		-	-	-	-	-
			-	-	-	-		-	-	-	-	-
	Total		17,526,000	-	17,526,000	14,689,265	-	1,996,398	283,673	1,712,724	1,712,724	-



Infrastructure Costs Covered in the D.C. Calculation – Waste Diversion Services

Prj .No	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Other Deductions	Net Capital Cost	Less:		Subtotal	Less:	Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development		Other (e.g. 10% Statutory Deduction)	Total	Residential Share 87%	Non-Residential Share 13%
	2020-2029												
1	Waste Diversion Contract Service Expansion	2020-2029	611,586	-		611,586	-		611,586	61,159	550,428	478,872	71,556
			-	-		-	-		-	-	-	-	-
	Studies		-	-		-	-		-	-	-	-	-
2	Waste Management Site Capital Needs Assessment	2020	100,000	-		100,000	84,442		15,558	1,556	14,002	12,182	1,820
3	Source-Separated Organics Feasibility Study	2023	200,000	-		200,000	168,884		31,116	3,112	28,004	24,364	3,641
4	Intergrated Waste Management Strategy	2024	100,000	-	84,000	16,000	4,000		12,000	1,200	10,800	9,396	1,404
5	Intergrated Waste Management Strategy	2029	100,000	-	84,000	16,000	4,000		12,000	1,200	10,800	9,396	1,404
6	Waste Management EA Study	2020-2029	1,000,000	-	840,000	160,000	135,107		24,893	2,489	22,404	19,491	2,912
			-	-		-	-		-	-	-	-	-
			-	-		-	-		-	-	-	-	-
	Reserve Fund Adjustment		-	-		-	-		-	-	-	-	-
			-	-		-	-		-	-	-	-	-
			-	-		-	-		-	-	-	-	-
	Total		2,111,586	-	1,008,000	1,103,586	396,433	-	707,153	70,715	636,438	553,701	82,737



Infrastructure Costs Covered in the D.C. Calculation – Administration Studies

Prj.No	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Net Capital Cost	Less:		Subtotal	Less:	Potential D.C. Recoverable Cost		
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development		Other (e.g. 10% Statutory Deduction)	Total	Residential Share	Non-Residential Share
	2020-2029										87%	13%
	General Studies & Plans		-	-	-	-		-	-	-	-	-
1	Asset Management Plan	2020	80,000	-	80,000	67,554		12,446	1,245	11,202	9,746	1,456
2	Asset Management Plan	2023	80,000	-	80,000	67,554		12,446	1,245	11,202	9,746	1,456
3	Asset Management Plan	2026	80,000	-	80,000	67,554		12,446	1,245	11,202	9,746	1,456
4	Development Charge Background Study	2023	70,000	-	70,000	-		70,000	7,000	63,000	54,810	8,190
5	Development Charge Background Study	2027	70,000	-	70,000	-		70,000	7,000	63,000	54,810	8,190
6	Growth Management Strategy	2020	100,000	-	100,000	-		100,000	10,000	90,000	78,300	11,700
7	Growth Management Strategy	2025	100,000	-	100,000	-		100,000	10,000	90,000	78,300	11,700
8	Official Plan Review / Update	2021	100,000	-	100,000	50,000		50,000	5,000	45,000	39,150	5,850
9	Official Plan Review / Update	2026	100,000	-	100,000	50,000		50,000	5,000	45,000	39,150	5,850
10	Zoning By-Law Review / Update	2028	140,000	-	140,000	70,000		70,000	7,000	63,000	54,810	8,190
11	Rural Zoning By-Law Review / Update	2020	90,000	-	90,000	45,000		45,000	4,500	40,500	35,235	5,265
12	Urban Zoning By-Law Review / Update	2023	100,000	-	100,000	50,000		50,000	5,000	45,000	39,150	5,850
13	Commercial Lands Supply	2020	100,000	-	100,000	-		100,000	10,000	90,000	78,300	11,700
14	Commercial Lands Supply	2025	100,000	-	100,000	-		100,000	10,000	90,000	78,300	11,700
15	Natural Heritage System Study	2020	50,000	-	50,000	25,000		25,000	2,500	22,500	19,575	2,925
16	Natural Heritage System Study	2025	50,000	-	50,000	25,000		25,000	2,500	22,500	19,575	2,925
17	Agricultural Land Evaluation and Area Review Study	2020	50,000	-	50,000	25,000		25,000	2,500	22,500	19,575	2,925
18	Agricultural Land Evaluation and Area Review Study	2025	50,000	-	50,000	25,000		25,000	2,500	22,500	19,575	2,925
19	Flood Plain Mapping	2020	100,000	-	100,000	25,000		75,000	7,500	67,500	58,725	8,775
19	Secondary Plans/Aggregate Policy Study	2020	100,000	-	100,000	50,000		50,000	5,000	45,000	39,150	5,850
20	Secondary Plans/Aggregate Policy Study	2025	100,000	-	100,000	50,000		50,000	5,000	45,000	39,150	5,850
	Reserve Fund Adjustment							2,527,713		2,527,713	2,199,111	328,603
	Total		1,810,000	-	1,810,000	692,661	-	3,645,053	111,734	3,533,319	3,073,987	459,331



5.2 Service Levels and 10-Year Capital Costs for Area-Specific D.C. Calculation

5.2.1 Police Services

Police services are provided through the provision of facility space, police vehicles, and equipment within the Town of Lindsay and former Township of Ops. Police Services Headquarters totals 19,580 sq.ft. of facility space, resulting in an average level of service of \$254 per capita and employee. In addition, the 17 police vehicles, and equipment for 51 police officers, produces an average historical investment of \$33 per capita and employee. The total historical average level of service totals \$287 per capita and employee, and results in a maximum amount that could be included in the calculation of the charge of \$4.0 million.

The expansion of the police services headquarters, equipment for 15 additional officers, four additional vehicles, associated studies, and D.C. eligible costs related to prior completed but unfunded D.C. eligible projects, total \$3.2 million in gross capital costs. After deducting the benefit to existing development of \$66,512 and the existing reserve fund balance of \$888,410, net capital costs of \$2.3 million have been included in the calculation of the charge.

The net growth related capital costs have been allocated to residential and non-residential development based on the forecast population and employment growth in the police services area over the 10-year period (i.e. 86% residential and 14% non-residential).

5.2.2 Transit Services

Ontario Regulation 82/98 sets forth the requirements for transit services and the available capacity of capital costs to provide for the increase in need. Subsection 8(2) of the regulation states that for transit services the background study shall set out:

1. "The calculations that were used to prepare the estimate for the planned level of service for the transit services, as mentioned in subsection 5.2 (3) of the Act.



2. An identification of the portion of the total estimated capital cost relating to the transit services that would benefit,
 - i. the anticipated development over the 10-year period immediately following the preparation of the background study, or
 - ii. the anticipated development after the 10-year period immediately following the preparation of the background study.
3. An identification of the anticipated excess capacity that would exist at the end of the 10-year period immediately following the preparation of the background study.
4. An assessment of ridership forecasts for all modes of transit services proposed to be funded by the D.C. over the 10-year period immediately following the preparation of the background study, categorized by development types, and whether the forecasted ridership will be from existing or planned development.
5. An assessment of the ridership capacity for all modes of transit services proposed to be funded by the D.C. over the 10-year period immediately following the preparation of the background study.”

The 2018 Kawartha Lakes Transportation Master Plan for Lindsay identified a planned level of service for transit in terms of the target revenue hours of service and passengers per revenue hour. The Master Plan identified that the total revenue hours would increase to 23,900 within 5 years (i.e. 2024) and that this would achieve a 20% increase in passengers per revenue hour (i.e. 10) over current levels (8.3). The Master Plan further set out that the service provision would be expanded as the service grew to maintain the same level of service in terms of passengers per revenue hour and revenue hours per capita that were to be achieved by the end of the 5-year period.

Based on the targets above, Table 5-1 shows the current transit ridership of 125,000 annual trips is anticipated to increase to 289,090 by 2029 (+164,090). Recognizing that a portion of the incremental trips would be from existing constituents changing their mode preference, approximately 63,051 of the incremental trips (or 38%) is attributed existing development, while 62% is attributed to new development occurring over the period.



Table 5-1
Ridership Forecast

Description	2019	2024	2029	Incremental (2019-2029)
<u>Objective</u>				
Revenue Hours	15,027	23,900	28,961	13,934
Passengers per Revenue Hour	8.3	10.0	10.0	1.7
Revenue Hours per Capita	0.7	0.9	0.9	0.2
Total Ridership	125,000	238,571	289,090	164,090
From Existing	125,000	188,051	188,051	63,051
From Growth		50,519	101,039	101,039
New Development Share of Incremental Trips				62%
Population (Lindsay)	21,545	27,333	33,121	11,576
Ridership per Capita	5.8	8.7	8.7	2.9

Total gross capital costs of \$1.5 million have been estimated for future capital needs to meet the planned level of service. Approximately \$361,686 has been deducted for the benefit to existing development, and \$229,320 has been added to reflect current Transit Service D.C. reserve fund deficit balance. As a result, \$1.4 million has been identified as D.C. recoverable capital costs attributable to development over the forecast period. Based on the relationship of incremental population to employment growth, these costs have been allocated 85% to future residential development, and 15% to non-residential development.



Infrastructure Costs Covered in the D.C. Calculation – Police Services

Prj .No	Increased Service Needs Attributable to Anticipated Development 2020-2029	Timing (year)	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 86%	Non- Residential Share 14%
	Buildings		-	-	-	-		-	-	-
1	Police Headquarters Expansion	2025	2,726,000	-	2,726,000	-		2,726,000	2,344,360	381,640
	Fleet & Equipment		-	-	-	-		-	-	-
2	Police Officer Equipment	2020	6,600	-	6,600	-		6,600	5,676	924
3	Police Officer Equipment (2)	2021	13,200	-	13,200	-		13,200	11,352	1,848
4	Police Officer Equipment	2022	6,600	-	6,600	-		6,600	5,676	924
5	Police Officer Equipment (2)	2023	13,200	-	13,200	-		13,200	11,352	1,848
6	Police Officer Equipment	2024	6,600	-	6,600	-		6,600	5,676	924
7	Police Officer Equipment (2)	2025	13,200	-	13,200	-		13,200	11,352	1,848
8	Police Officer Equipment	2026	6,600	-	6,600	-		6,600	5,676	924
9	Police Officer Equipment (2)	2027	13,200	-	13,200	-		13,200	11,352	1,848
10	Police Officer Equipment	2028	6,600	-	6,600	-		6,600	5,676	924
11	Police Officer Equipment (2)	2029	13,200	-	13,200	-		13,200	11,352	1,848
12	Map System Updates for New Development	2020-2029	100,000	-	100,000	-		100,000	86,000	14,000
13	Marked Uniform Vehicle	2021	50,400	-	50,400	-		50,400	43,344	7,056
14	Unmarked Vehicle	2024	34,100	-	34,100	-		34,100	29,326	4,774
15	Marked Uniform Vehicle	2026	50,400	-	50,400	-		50,400	43,344	7,056
16	Unmarked Vehicle	2028	34,100	-	34,100	-		34,100	29,326	4,774
	Studies									
17	Police Operational Review	2020	60,000	-	60,000	41,512		18,488	15,900	2,588
18	Police Facility Capital Plan	2020	50,000	-	50,000	25,000		25,000	21,500	3,500
	Unfunded D.C. Eligible Costs	2020	25,530	-	25,530	-		25,530	21,956	3,574
	Reserve Fund Adjustment							(888,410)	(764,033)	(124,377)
	Total		3,229,530	-	3,229,530	66,512	-	2,274,608	1,956,163	318,445



Infrastructure Costs Covered in the D.C. Calculation – Transit Services

Prj.No	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share	Non-Residential Share
	2020-2029								85%	15%
	Buildings		-	-	-	-		-	-	-
1	Transit Operations Centre	2023	886,300	-	886,300	138,086		748,214	635,982	112,232
2	Transit Terminal	2022	70,000	-	70,000	26,600		43,400	36,890	6,510
3	Transit Stops	2022	60,000	-	60,000	22,800		37,200	31,620	5,580
	Fleet and Equipment		-	-	-	-		-	-	-
4	Bus	2022	190,000	-	190,000	72,200		117,800	100,130	17,670
5	Bike Racks for 11 Buses	2020	22,000	-	22,000	8,360		13,640	11,594	2,046
6	Integrated Smart Card Fare System	2020	88,000	-	88,000	33,440		54,560	46,376	8,184
	Studies		-	-	-	-		-	-	-
7	Transit Master Plan	2022	90,000	-	90,000	22,500		67,500	57,375	10,125
8	Transit Master Plan	2027	90,000	-	90,000	22,500		67,500	57,375	10,125
9	Transit Terminal Location and Design Study	2021	40,000	-	40,000	15,200		24,800	21,080	3,720
			-	-	-	-		-	-	-
	Reserve Fund Adjustment							229,320	194,922	34,398
			-	-	-	-		-	-	-
			-	-	-	-		-	-	-
	Total		1,536,300	-	1,536,300	361,686	-	1,403,935	1,193,345	210,590



5.3 Service Levels and 12-Year Capital Costs for City-Wide D.C. Calculation

This section evaluates the development-related capital requirements for City-wide services assessed over a 12-year planning period. Each service component is evaluated on two format sheets: the average historical 10-year level of service calculation (see Appendix B), which “caps” the D.C. amounts; and the infrastructure cost calculation, which determines the potential D.C. recoverable cost.

5.3.1 Roads and Related Services

The City has a current inventory of 2,698 kilometres of gravel, highfloat, and asphalt roads, 173 kilometers of sidewalks, and approximately 74 kilometres of roadside protection. In addition, the City has 4,836 streetlights, 33 traffic signals, 27 flashing signals and one pedestrian crossing. The City also maintains 155 bridges, 169 culverts of greater than 1.2 metres in diameter, 131 kilometres of storm drains and 128 kilometres of municipal drains. This historical level of infrastructure investment equates to approximately \$18,398 per capital and employee level of service. When applied to the forecast growth to 2031 (i.e. 20,500 population and 3,036 employment), a maximum D.C. eligible cost of \$433.0 million could be expected to meet the future increase in needs for service.

In addition to roads infrastructure, the City’s roads operations department utilizes 108,391 square feet of facility space, 27,916 square feet of equipment storage, 11,003 square feet of salt storage facilities and 37,639 cubic yards of sand storage facilities. The department also operates a fleet of 236 vehicles and equipment items. In this regard, historical average level of service of \$711 per capita and employee has been provided, resulting in a D.C. eligible cap of \$16.7 million.

The review of the City’s roads and related needs for the forecast period identified \$178.7 million in gross capital costs. These capital needs arise from the City’s Transportation Master Plan, program budget forecasts, environmental assessment studies, Roads Depots Master Plan, and other related studies/reports. The capital projects include various road, bridge and streetlight/intersection projects, as well as an expansion to the overall provision of roads operations depots and additional public



works vehicle and equipment items. Also included in the capital forecast is \$2.4 million for various studies related to the provision of roads engineering and operations services (such as Transportation Master Plan, Road Needs Studies, etc.). In addition to these projects the net present value of outstanding principal and interest payments for debt the City has issued in relation to Roads and Related D.C. reserve fund deficits is \$5.0 million.

The benefit to existing development totals \$104.5 million and has been applied by project type based on the following provisions:

- 0% benefit to existing for purchase of new vehicles;
- 81% for roads operations depots based on the replacement of existing facility space;
- 82% benefit to existing for growth-related studies to inform future needs; based on an increase in agents over the forecast period;
- 25-50% benefit to existing for master plans;
- 90% benefit to existing for urban/rural road reconstruction projects;
- 20% benefit to existing for road reconstruction and widening projects;
- 0-50% benefit to existing for new bridge/large culvert crossing and reconstruction with widenings;
- 5% benefit to existing for intersection improvements; and
- 10% benefit to existing for signalization projects.

Moreover, \$1.8 million has been deducted to account for sale proceeds from existing depots and \$1.1 million for the benefit of additional roads operations depots space beyond 2031. As a result, \$70.7 million in capital needs have been included in the D.C. calculation.

The net growth-related costs for roads and related services have been allocated between future residential and non-residential development on the basis of incremental population to employment growth over the 12-year forecast period (i.e. 87% residential and 13% non-residential).



5.3.2 Fire Services

The City currently has 21 fire stations as well as associated training centre and storage facilities. In total these fire facilities supply 85,304 sq.ft. of building space, providing a per capita and employee average level of service of \$313. The fire department also has a current inventory of vehicles and equipment totalling 83 items and equipment for 373 fire fighters. The average capital investment per capita and employee over the past 10-year period is \$295. In aggregate, based on the average level of service provided, the maximum D.C. eligible amount that could be included in the calculation of the charge for fire services is \$10.4 million.

Based on the needs identified in the City's 2015 D.C. Background Study, Fire Master Plan and Capital Budget, the City is anticipating expanding two fire stations, purchasing upgraded extrication equipment, adding vehicles and equipment, and undertaking a future Fire Master Plan. The gross capital costs for the capital program discussed above total \$13.7 million. A benefit to existing deduction of \$10.1 million has been applied to reflect the replacement of existing facility space in the expansion of facilities., as well as a \$717,881 deduction to reflect the benefit to growth between 2031-2041 reflective of the timing of the Master Plan forecast. Incorporating an uncommitted reserve fund deficit of \$1.1 million, a total of \$3.9 million in net growth-related fire service needs have been included in the calculation of the D.C.

The allocation of net growth-related costs for fire services between residential and non-residential development is 87% residential and 13% non-residential based on the relationship of incremental population and employment growth over the 12-year period.



Infrastructure Costs Covered in the D.C. Calculation – Roads and Related Services

Prj .No	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 87%	Non-Residential Share 13%
	2020-2031										
	Land		-	-		-	-		-	-	-
1	Operations Depots	2020-2031	747,000	31,327	51,000	664,673	605,685		58,988	51,320	7,668
	Buildings		-	-		-	-		-	-	-
	North		-	-		-	-		-	-	-
2	Coboconk Depot Expansion	2020-2031	960,000	42,512	66,000	851,488	768,229		83,259	72,435	10,824
3	Carden Depot Expansion	2020-2031	941,000	41,670	65,000	834,330	753,025		81,305	70,735	10,570
	Central										
4	Central Roads Operations Depot EA Study	2020	155,000	9,235	11,000	134,765	113,343		21,423	18,638	2,785
5	Central Roads Operations Depot	2027	9,149,800	545,128	627,000	7,977,672	6,690,729		1,286,943	1,119,641	167,303
6	Fenelon Depot Expansion	2027	304,000	18,112	21,000	264,888	222,298		42,590	37,054	5,537
7	Eldon Depot Improvements	2027	176,000	10,486	12,000	153,514	128,699		24,815	21,589	3,226
	South		-	-		-	-		-	-	-
8	South Primary Roads Operations Depot	2031	12,881,000	370,980	883,000	11,627,020	11,207,507		419,512	364,976	54,537
9	Manvers Depot Expansion	2031	423,000	12,183	29,000	381,817	368,044		13,773	11,983	1,791
10	Emily Depot Improvements	2031	176,000	5,069	12,000	158,931	153,134		5,797	5,043	754
	Fleet & Equipment		-	-		-	-		-	-	-
11	Backhoe	2023	165,000	-		165,000	-		165,000	143,550	21,450
12	Loader	2023	175,200	-		175,200	-		175,200	152,424	22,776
13	Trackless Tractor	2022	200,000	-		200,000	-		200,000	174,000	26,000
14	Trackless Tractor	2022	200,000	-		200,000	-		200,000	174,000	26,000
15	Trackless Tractor	2025	200,000	-		200,000	-		200,000	174,000	26,000
16	Trackless Tractor	2025	200,000	-		200,000	-		200,000	174,000	26,000
17	Trackless Tractor	2029	200,000	-		200,000	-		200,000	174,000	26,000
18	Trackless Tractor	2029	200,000	-		200,000	-		200,000	174,000	26,000
19	Truck - Single Axle	2022	250,000	-		250,000	-		250,000	217,500	32,500
20	Truck - Single Axle	2025	250,000	-		250,000	-		250,000	217,500	32,500
21	Truck - Single Axle	2029	250,000	-		250,000	-		250,000	217,500	32,500
	Studies		-	-		-	-		-	-	-
22	Roads Needs Study	2021	145,000	-		145,000	119,208		25,792	22,439	3,353
23	Roads Needs Study	2026	145,000	-		145,000	119,208		25,792	22,439	3,353
24	Roads Needs Study	2031	145,000	-		145,000	119,208		25,792	22,439	3,353
25	Storm Sewer Capacity Study	2022	180,000	-		180,000	147,982		32,018	27,856	4,162
26	Storm Sewer Capacity Study	2027	180,000	-		180,000	147,982		32,018	27,856	4,162
27	Bridge Structures Study	2020	146,900	-		146,900	120,770		26,130	22,733	3,397



Infrastructure Costs Covered in the D.C. Calculation – Roads and Related Services (Cont'd)

Prj .No	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 87%	Non-Residential Share 13%
	2020-2031										
28	Bridge Structures Study	2022	146,900	-		146,900	120,770		26,130	22,733	3,397
29	Bridge Structures Study	2024	146,900	-		146,900	120,770		26,130	22,733	3,397
30	Bridge Structures Study	2026	146,900	-		146,900	120,770		26,130	22,733	3,397
31	Bridge Structures Study	2028	146,900	-		146,900	120,770		26,130	22,733	3,397
32	Bridge Structures Study	2030	146,900	-		146,900	120,770		26,130	22,733	3,397
33	Transportation Master Plan & Active Transportation Master Plan	2021	300,000	-		300,000	75,000		225,000	195,750	29,250
34	Transportation Master Plan & Active Transportation Master Plan	2031	300,000	-		300,000	75,000		225,000	195,750	29,250
35	Roads Operations Master Plan	2028	100,000	-		100,000	25,000		75,000	65,250	9,750
	Roads		-	-		-	-		-	-	-
36	Downtown Lindsay Reconstruction (URR) - Phase 2 of 4 (Lindsay)	2020	4,488,000	-		4,488,000	4,039,200		448,800	390,456	58,344
37	Colborne St. Reconstruction (URR) - William St. to Adelaide St. (Lindsay)	2020	4,380,000	-		4,380,000	3,942,000		438,000	381,060	56,940
38	Lindsay St. Design (URR) - Russell St. to Mary St. (Lindsay)	2020	150,000	-		150,000	135,000		15,000	13,050	1,950
39	William St. Design (URR) - Colborne St. to Orchard Park Rd. (Lindsay)	2020	90,000	-		90,000	81,000		9,000	7,830	1,170
40	St. Patrick St. Design (URR) - Queen St. to North End (Lindsay)	2020	90,000	-		90,000	81,000		9,000	7,830	1,170
41	St. James St. and Dominion Dr. Design (URR) - All Sections (Lindsay)	2020	75,000	-		75,000	67,500		7,500	6,525	975
42	Downtown Lindsay Reconstruction (URR) - Phase 3 of 4 (Lindsay)	2021	6,038,000	-		6,038,000	5,434,200		603,800	525,306	78,494
43	Colborne St. Reconstruction (URR) - Trent Canal to Bond St. (Fenelon Falls)	2021	1,800,000	-		1,800,000	1,620,000		180,000	156,600	23,400
44	Downtown Lindsay Reconstruction (URR) - Phase 4 of 4 (Lindsay)	2022	3,238,000	-		3,238,000	2,914,200		323,800	281,706	42,094
45	Glenelg St. Reconstruction (URR) - Lindsay St. to Cambridge St. (Lindsay)	2022	1,100,000	-		1,100,000	990,000		110,000	95,700	14,300



Infrastructure Costs Covered in the D.C. Calculation – Roads and Related Services (Cont'd)

Prj .No	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share	Non-Residential Share
	2020-2031								87%	13%	
46	Lindsay St. Reconstruction (URR) - Russell St. to Glenelg St. (Lindsay)	2022	700,000	-		700,000	630,000		70,000	60,900	9,100
43	Elliot St. Reconstruction (URR) - Lindsay St. to Murray St. (Fenelon Falls)	2022	400,000	-		400,000	360,000		40,000	34,800	5,200
44	Ellice St. Reconstruction (URR) - Murray St. to Wychwood Cres. (Fenelon Falls)	2022	1,600,000	-		1,600,000	1,440,000		160,000	139,200	20,800
46	Murray St. Reconstruction (URR) - Elliot St. to West St. (Fenelon Falls)	2022	2,400,000	-		2,400,000	2,160,000		240,000	208,800	31,200
47	Canal St. Reconstruction (URR) - Sherwood St. to East St. (Bobcaygeon)	2022	1,700,000	-		1,700,000	1,530,000		170,000	147,900	22,100
51	Urban / Rural Reconstruction - General Provision	2023	5,600,000	-		5,600,000	5,040,000		560,000	487,200	72,800
52	Urban / Rural Reconstruction - General Provision	2024	5,600,000	-		5,600,000	5,040,000		560,000	487,200	72,800
53	Urban / Rural Reconstruction - General Provision	2025	5,600,000	-		5,600,000	5,040,000		560,000	487,200	72,800
54	Urban / Rural Reconstruction - General Provision	2026	5,600,000	-		5,600,000	5,040,000		560,000	487,200	72,800
55	Urban / Rural Reconstruction - General Provision	2027	5,600,000	-		5,600,000	5,040,000		560,000	487,200	72,800
56	Urban / Rural Reconstruction - General Provision	2028	5,600,000	-		5,600,000	5,040,000		560,000	487,200	72,800
57	Urban / Rural Reconstruction - General Provision	2029	5,600,000	-		5,600,000	5,040,000		560,000	487,200	72,800
58	Urban / Rural Reconstruction - General Provision	2030	5,600,000	-		5,600,000	5,040,000		560,000	487,200	72,800
59	Urban / Rural Reconstruction - General Provision	2031	5,600,000	-		5,600,000	5,040,000		560,000	487,200	72,800
60	Angeline St. Reconstruction - Hwy. 7 to North of Orchard Park Rd. (Lindsay)	2026	12,230,000	-		12,230,000	2,446,000		9,784,000	8,512,080	1,271,920
61	Colborne St. Reconstruction - Hwy 35 to Charles St. (Lindsay)	2021	3,491,000	-		3,491,000	698,200		2,792,800	2,429,736	363,064
62	Colborne St. Reconstruction - Charles St. to Adelaide St. (Lindsay)	2022	1,155,000	-		1,155,000	231,000		924,000	803,880	120,120
63	Colborne St. Reconstruction - Hwy. 7 to Hwy. 35 (Lindsay)	2028	1,718,000	-		1,718,000	343,600		1,374,400	1,195,728	178,672
64	Lindsay St. Reconstruction - Hwy. 7 to Mary St. (Lindsay)	2024	5,086,000	-		5,086,000	1,017,200		4,068,800	3,539,856	528,944
65	Thunderbridge Rd. Reconstruction - Elm Tree Rd. to Hwy. 35 (Lindsay)	2030	3,300,000	-		3,300,000	660,000		2,640,000	2,296,800	343,200
	Bridges and Large Culverts		-	-		-	-		-	-	-
66	West Jennings Creek Bridge (Lindsay)	2026	4,521,000	-		4,521,000	-		4,521,000	3,933,270	587,730
67	East Jennings Creek Culvert Structures (Lindsay)	2022	649,000	-		649,000	324,500		324,500	282,315	42,185
68	Fenelon River / Burnt River Bridge (Fenelon Falls)	2025	6,115,000	-		6,115,000	-		6,115,000	5,320,050	794,950
69	Colborne St. Bridge (Lindsay)	2022	11,000,000	-		11,000,000	4,400,000		6,600,000	5,742,000	858,000



Infrastructure Costs Covered in the D.C. Calculation – Roads and Related Services (Cont'd)

Prj. No	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recover	
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 87%
	2020-2031									
	Traffic Signals and Intersections		-	-		-	-		-	-
70	Angeline St./Colborne St. Intersection Improvement (Lindsay)	2022	1,718,000	-		1,718,000	85,900		1,632,100	1,419,927
71	Angeline St./Mary St. Intersection Improvement (Lindsay)	2025	1,096,000	-		1,096,000	54,800		1,041,200	905,844
72	Angeline St./Orchard Park Rd. Signalization (Lindsay)	2024	271,000	-		271,000	27,100		243,900	212,193
73	Angeline St./Thunderbridge Rd. Intersection Improvement (Lindsay)	2022	2,441,000	-		2,441,000	122,050		2,318,950	2,017,487
74	Colborne St./William St. Intersection Improvement (Lindsay)	2022	825,000	-		825,000	41,250		783,750	681,863
75	Colborne St./St. Joseph Rd. Signalization (Lindsay)	2022	271,000	-		271,000	27,100		243,900	212,193
76	Colborne St./Albert St. Signalization (Lindsay)	2021	271,000	-		271,000	27,100		243,900	212,193
77	Colborne St./Road 36 Intersection Improvement (Lindsay)	2023	271,000	-		271,000	13,550		257,450	223,982
78	Kent St. Corridor Traffic Signal Coordination (Lindsay)	2023	113,000	-		113,000	56,500		56,500	49,155
79	Kent St./Angeline St. Intersection Improvement (Lindsay)	2022	1,594,000	-		1,594,000	79,700		1,514,300	1,317,441
80	Kent St./Lindsay St. Signalization Improvement (Lindsay)	2020	34,000	-		34,000	3,400		30,600	26,622
82	Kent St./Whitney Town Centre Signalization (Lindsay)	2022	320,000	-		320,000	32,000		288,000	250,560
83	Queen St./St. David St. Signalization (Lindsay)	2021	271,000	-		271,000	27,100		243,900	212,193
84	Wellington St./Lindsay St. Intersection Improvement (Lindsay)	2026	486,000	-		486,000	24,300		461,700	401,679
85	Wellington St./William St. Intersection Improvement (Lindsay)	2025	486,000	-		486,000	24,300		461,700	401,679
86	Mary St./Lindsay St. Intersection Improvement (Lindsay)	2023	791,000	-		791,000	39,550		751,450	653,762
87	Logie St./Lindsay St. Signalization (Lindsay)	2021	226,000	-		226,000	22,600		203,400	176,958
88	East St./Boyd St./Canal St. Signalization (Bobcaygeon)	2027	271,000	-		271,000	27,100		243,900	212,193
89	East St./Cedar tree Lane/Duke St. Intersection Improvement (Bobcaygeon)	2027	825,000	-		825,000	41,250		783,750	681,863
90	East St./Mill St. Signalization (Bobcaygeon)	2027	271,000	-		271,000	27,100		243,900	212,193
91	Main St./Duke St. Signalization (Bobcaygeon)	2026	271,000	-		271,000	27,100		243,900	212,193
92	West St./North St. Signalization (Bobcaygeon)	2021	271,000	-		271,000	27,100		243,900	212,193
93	Bond St./Colborne St. Signalization (Fenelon Falls)	2022	271,000	-		271,000	27,100		243,900	212,193
94	CKL Rd. 121 (Lindsay St.) Pedestrian Signals (Fenelon Falls)	2021	140,000	-		140,000	14,000		126,000	109,620
95	King St./Queen St. Intersection Improvement (Omamee)	2023	576,000	-		576,000	28,800		547,200	476,064
96	King St./Sturgeon Rd. Intersection Improvement (Omamee)	2023	305,000	-		305,000	15,250		289,750	252,083
97	King St./Deane St. Signalization (Omamee)	2024	271,000	-		271,000	27,100		243,900	212,193
98	King St./Sibley Ave. Signalization (Omamee)	2024	271,000	-		271,000	27,100		243,900	212,193
99	D.C. Reserve Fund Debt (NPV of Principal & Interest)	2020-2031	4,965,043	-		4,965,043	-		4,965,043	4,319,587
	Reserve Fund Adjustment								(651,021)	(566,388)
	Total		178,686,443	1,086,701	1,777,000	175,822,742	104,465,797	-	70,705,924	61,514,154



Infrastructure Costs Covered in the D.C. Calculation – Fire Services

Prj .No	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 87%	Non-Residential Share 13%
	2020-2031									
	Buildings		-	-	-	-		-	-	-
1	Fire Headquarters Relocation and Expansion	2026	7,778,000	358,517	7,419,483	6,139,064		1,280,419	1,113,964	166,454
2	Central Training Facility Expansion	2022	1,000,000	38,911	961,089	822,121		138,968	120,902	18,066
	Furnishings & Materials		-	-	-	-		-	-	-
3	Extrication Equipment	2020	50,000	1,946	48,054	41,106		6,948	6,045	903
4	Extrication Equipment	2021	50,000	1,946	48,054	41,106		6,948	6,045	903
5	Extrication Equipment	2022	50,000	1,946	48,054	41,106		6,948	6,045	903
6	Extrication Equipment	2023	50,000	1,946	48,054	41,106		6,948	6,045	903
7	Extrication Equipment	2024	50,000	1,946	48,054	41,106		6,948	6,045	903
8	Extrication Equipment	2025	50,000	1,946	48,054	41,106		6,948	6,045	903
9	Extrication Equipment	2026	50,000	1,946	48,054	41,106		6,948	6,045	903
10	Extrication Equipment	2027	50,000	1,946	48,054	41,106		6,948	6,045	903
11	Extrication Equipment	2028	50,000	1,946	48,054	41,106		6,948	6,045	903
12	Extrication Equipment	2029	50,000	1,946	48,054	41,106		6,948	6,045	903
13	Extrication Equipment	2030	50,000	1,946	48,054	41,106		6,948	6,045	903
14	Extrication Equipment	2031	50,000	1,946	48,054	41,106		6,948	6,045	903



Infrastructure Costs Covered in the D.C. Calculation – Fire Services (Cont'd)

Prj .No	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 87%	Non-Residential Share 13%
	2020-2031									
	Fleet & Equipment		-	-	-	-		-	-	-
15	Pumper Truck	2020	580,000	21,569	558,431	375,000		183,431	159,585	23,846
16	Tanker Truck	2021	606,000	59,653	546,347	411,000		135,347	117,752	17,595
17	Tanker Truck	2026	606,000	59,653	546,347	375,000		171,347	149,072	22,275
18	Pumper Truck	2027	580,000	21,569	558,431	375,000		183,431	159,585	23,846
19	Tanker Truck	2028	606,000	59,653	546,347	411,000		135,347	117,752	17,595
20	Pumper Truck	2028	580,000	21,569	558,431	375,000		183,431	159,585	23,846
21	Pumper Truck	2029	580,000	21,569	558,431	375,000		183,431	159,585	23,846
22	Emergency Preparedness Manager Vehicle	2022	35,000	7,656	27,344	-		27,344	23,789	3,555
23	District / Platoon Chief Vehicle	2024	48,500	10,609	37,891	-		37,891	32,965	4,926
24	Training Officer Vehicle	2023	35,000	7,656	27,344	-		27,344	23,789	3,555
25	Equipment for Additional Fire Fighters (4)	2021-2024	27,200	5,950	21,250	-		21,250	18,488	2,763
	Studies		-	-	-	-		-	-	-
26	Fire Master Plan	2028	80,000	-	80,000	20,000		60,000	52,200	7,800
	Reserve Fund Adjustment							1,080,259	939,826	140,434
	Total		13,741,700	717,881	13,023,819	10,171,459	-	3,932,620	3,421,379	511,241



5.4 12-Year Capital Costs for Urban Serviced Area D.C. Calculation

This section evaluates the development-related capital requirements for water and wastewater services within the urban serviced areas over the 12-year planning period (2020-2031). The charges for Water Treatment, Water Distribution, and Wastewater Treatment are calculated for uniform recovery across the urban serviced area. For Wastewater Collection, the Northwest Lindsay Development Area has been removed from the benefitting development area. This reflects Council's intent to recover these service costs through a Municipal Act charge for works benefitting that area.

Capital projects included in the capital program are drawn primarily from capacity studies prepared for the Lindsay, Fenelon Falls and Bobcaygeon municipally serviced areas, with timing and cost updates provided by staff. Projects have been selected based on whether there is an increase in capacity that will benefit new development. In calculating the benefit to existing development for the projects, two ratios were considered: the increase in capacity of the new infrastructure being created relative to existing infrastructure, and the remaining age of the infrastructure being replaced. The remaining age of the infrastructure being replaced is considered as the infrastructure is being replaced earlier than its useful life expectancy. The benefit to existing percentage is the product of the capacity ratio and age ratio. Further detail on the calculation of each ratio is presented below;

Capacity Ratios

Benefit to existing development (B.T.E.) is represented by the following equations for linear and vertical infrastructure.

Linear Infrastructure

$$\text{Capacity Ratio} = ((\text{Diameter of Existing Infrastructure}) / (\text{Diameter of New Infrastructure}))^2$$

Vertical Infrastructure

$$\text{Capacity Ratio} = (\text{Capacity of Existing Infrastructure}) / (\text{Capacity of New Infrastructure})$$



Age Ratio

The age ratio is equal to the minimum of the age of the infrastructure being replaced (A) or the useful life of the infrastructure being replaced (L), divided by the life span of the infrastructure being replaced. The useful life of the infrastructure was gathered from the City's PSAB data, used for asset management purposes and is summarized by material type for mains in Table 5.1 below

$$Age\ Ratio. = \frac{\min\{A, L\}}{L}$$

Table 5-2
Water and Sewer Infrastructure
Asset Useful Life

Infrastructure	Useful Life
<u>Water Mains</u>	
CI	95
AC	95
PVC	135
DI	120
<u>Sewer Mains</u>	
AC	115
Clay	125
PVC	135

The final benefit to existing development percentage is calculated by multiplying the capacity and age ratio together.

This section evaluates the development-related capital requirements for the services assessed over the planning period in the urban service area only. The infrastructure cost calculation sheet presented herein determines the potential D.C. recoverable cost. The capital costs estimates included in the water and wastewater capital programs have been derived from the City's 2015 Water and Wastewater Master Plan, and updates provided by Kawartha Lakes staff.

5.4.1 Wastewater Treatment

The capital program for Wastewater Treatment includes future capacity studies and upgrades or expansions to the Lindsay, Bobcaygeon, Fenelon Falls, and Omemee



water pollution control plants to accommodate growth within the City's wastewater serviced area. Furthermore, the net present value of outstanding growth-related debt payments (principal and interest) for prior completed projects and to fund reserve deficits have been included (\$1.2 million)

In total, the gross capital cost estimates amount to \$92.4 million. Approximately \$34.8 million has been deducted from the gross capital cost estimates for the Lindsay WPCP Expansion Phase 2, Bobcaygeon WPCP, Fenelon Falls WPCP, and Omemee WPCP, reflecting the post period benefits accruing to the full buildout of the service area. A benefit to existing deduction of \$16.3 million has also been recognized for the upgrades. After deducting \$6.6 million to account for existing D.C. reserve fund balances, the net capital costs identified for inclusion in the calculation of the charge total \$34.7 million.

These costs have been allocated between residential and non-residential development based on the relationship of population and employment growth in the Wastewater Treatment Serviced area (i.e. 86% residential and 14% non-residential).

5.4.2 Wastewater Collection

Wastewater Collection infrastructure required to service growth has been included in the D.C. calculation for all areas with municipal wastewater service, excluding the Northwest Lindsay Development Area as the costs of wastewater collection services for development in this area is being collected through a Municipal Act Capital Charge (By-law 2015-151). This results in the recovery of wastewater collection services across all serviced areas excluding the Northwest Lindsay Development Area. This approach is consistent with that of the City's 2015 D.C. Background Study.

The capital program identified herein includes works for sewer mains, pumping stations, and studies. The gross capital costs of these works total \$18.9 million. Deductions of \$449,638 and \$5.5 million for post period and benefit to existing development respectively have been applied. Furthermore, \$14.3 million has been added to the net capital costs to account for previously completed, yet unfunded D.C. projects (reserve fund adjustment). The total net growth-related capital costs to be included in the D.C. calculation are \$27.3 million. These costs have been allocated to residential and non-residential development on the basis of incremental population to employment growth



within the development area. The resultant distribution is 66% residential and 34% non-residential.

5.4.3 Water Treatment

The anticipated Water Treatment capital needs includes future capacity studies and upgrades to the Fenelon Falls Water Treatment Plant, Lindsay Water Treatment Plant, and Janetville Water Treatment Plant to accommodate growth. Moreover \$1.9 million has also been included as to reflect the net present value of future principal and interest payments for debt issued for prior completed growth-related projects and D.C. reserve fund deficits.

In total, the estimated gross capital costs amount to \$30.0 million. A benefit to existing deduction of \$186,199 and a post period deduction of \$2.9 million has been recognized based on the underlying capacity demands and forecast needs to 2031. Moreover, \$1.6 million has been deducted from the potential D.C. recoverable costs to account for existing reserve fund balances. The net capital costs identified for inclusion in the calculation of the charge totals \$25.3 million. These costs have been allocated 86% residential and 14% non-residential based on incremental population to employment over the forecast period.

5.4.4 Water Distribution

The 12-year capital program includes \$34.1 million gross capital costs for water horizontal infrastructure including new watermains, watermain replacement and looping. Vertical infrastructure gross capital costs of \$10.2 million provide for the construction of an elevated storage tank in north Lindsay in 2025.

Deductions for post period benefit of \$3.5 million reflect the post 2031 anticipated development benefits for the works, with allocation based on effluent flows. Benefit to existing deductions of \$4.6 million are provided based on the product of capacity and age ratios. Local service contributions of \$4.3 million have been deducted reflective of the cost of installing 200mm mains. In addition, \$390,616 has been deducted from the net capital costs to account for existing reserve funds collected towards these needs.

The resultant net capital costs to be recovered from growth total \$31.6 million. These costs have been allocated to residential and non-residential development on the basis



of the incremental population to employment growth over the forecast period to 2031 as follows: 86% residential, and 14% non-residential.



Infrastructure Costs Covered in the D.C. Calculation – Wastewater Treatment

Prj.No	Increased Service Needs Attributable to Anticipated Development 2020-2031	Project #	Timing (year)	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 86%	Non- Residential Share 14%
	Studies, Plans and Related Support			-	-	-	-		-	-	-
1	Capacity Studies		2021	300,000	-	300,000	-		300,000	258,000	42,000
2	Capacity Studies		2026	300,000	-	300,000	-		300,000	258,000	42,000
3	Capacity Studies		2031	300,000	-	300,000	-		300,000	258,000	42,000
				-	-	-	-		-	-	-
	Vertical Infrastructure			-	-	-	-		-	-	-
4	Lindsay WPCP Upgrade and Expansion	WPC-01	2020	22,400,000	-	22,400,000	9,610,159		12,789,841	10,999,263	1,790,578
5	Lindsay WPCP Expansion EA		2022	1,000,000	655,200	344,800	-		344,800	296,528	48,272
6	Lindsay WPCP Expansion - Phase 2		2025	45,400,000	29,746,060	15,653,940	-		15,653,940	13,462,389	2,191,552
7	Bobcaygeon WPCP Wet Weather Mitigation Upgrades	WW-BOB-03	2021	6,940,100	2,151,431	4,788,669	2,360,031		2,428,638	2,088,628	340,009
8	Fenelon Falls WPCP Wet Weather Mitigation Upgrades	WW-FF-02	2031	1,503,300	150,330	1,352,970	532,713		820,257	705,421	114,836
9	Fenelon Falls WPCP Upgrade	WW-FF-05	2024	10,319,700	1,238,364	9,081,336	2,831,159		6,250,177	5,375,152	875,025
10	Omeme WPCP LSSDS Remediation		2022	2,785,000	919,050	1,865,950	946,900		919,050	790,383	128,667
				-	-	-	-		-	-	-
11	2009 D.C. Growth Related Debt Payments (NPV of Principal and Interest)		2020-2029	208,992	-	208,992	-		208,992	179,733	29,259
12	D.C. Reserve Fund Debt (NPV of Principal & Interest)		2020-2031	1,002,813	-	1,002,813	-		1,002,813	862,419	140,394
	Reserve Fund Adjustment			-	-	-	-		(6,643,671)	(5,713,557)	(930,114)
	Total			92,459,905	34,860,434	57,599,471	16,280,963	-	34,674,837	29,820,360	4,854,477



Infrastructure Costs Covered in the D.C. Calculation – Wastewater Collection

Prj.No	Increased Service Needs Attributable to Anticipated Development	Project #	Timing (year)	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 66%	Non-Residential Share 34%
	2020-2031										
	Studies, Plans and Related Support			-	-	-	-		-	-	-
1	Logie St. SPS (formerly George St. SPS) Study	LSE-WW-07A	2021	75,000	-	75,000	-		75,000	49,500	25,500
2	Hwy. 7 SPS Study	LSE-WW-07B	2021	75,000	-	75,000	-		75,000	49,500	25,500
3	Ridout St. SPS Study		2021	75,000	-	75,000	33,504		41,496	27,387	14,109
				-	-	-	-		-	-	-
	Vertical Infrastructure			-	-	-	-		-	-	-
4	Hwy. 7 SPS	LSE-WW-04	2024	1,332,800	95,532	1,237,268	-		1,237,268	816,597	420,671
5	Logie St. SPS (formerly George St. SPS) Expansion	LSE-WW-05	2027	1,397,800	100,191	1,297,609	-		1,297,609	856,422	441,187
6	Need St. SPS Upgrades	WW-BOB-04	2022	373,000	-	373,000	52,037		320,963	211,835	109,127
7	Little Bob Dr. SPS Upgrades	WW-BOB-05	2022	305,200	-	305,200	63,868		241,332	159,279	82,053
8	Colborne St. SPS Upgrades	WW-FF-04	2021	429,500	-	429,500	191,197		238,303	157,280	81,023
9	Mary St. SPS Upgrades	WW-LIN-15	2031	1,987,100	142,276	1,844,824	685,207		1,159,617	765,347	394,270
10	Ridout St. SPS Upgrades	WW-LIN-19	2023	7,516,500	-	7,516,500	3,357,764		4,158,736	2,744,766	1,413,970
	Linear Infrastructure			-	-	-	-		-	-	-
11	Lindsay St. Trunk Sewer Extension - Logie St. to Hwy. 7	LSE-WW-02	2025	756,980	54,259	702,721	-		702,721	463,796	238,925
12	Durham St. and Sussex St. Sewer Replacement - Albert St. to Melbourne St.	WW-LIN-01	2024	527,900	-	527,900	155,203		372,697	245,980	126,717
13	Sussex St. Sewer Replacement - Melbourne St. to Glenelg St.	WW-LIN-02	2024	241,900	-	241,900	81,641		160,259	105,771	54,488
14	Sussex St. Sewer Replacement - Glenelg St. to Russell St.	WW-LIN-03	2024	305,200	-	305,200	81,387		223,813	147,717	76,097
15	Sussex St. Sewer Replacement - Russell St. to Kent St.	WW-LIN-04	2024	310,800	-	310,800	82,880		227,920	150,427	77,493
16	Kent St. Sewer Replacement - Sussex St. to Victoria Ave.	WW-LIN-05	2024	288,200	-	288,200	96,323		191,877	126,639	65,238
17	Kent St. Sewer Replacement - Victoria Ave. to Cambridge St.	WW-LIN-06	2021	258,800	-	258,800	9,372		249,428	164,622	84,805
18	Cambridge St. Sewer Replacement - Kent St. to Peel St.	WW-LIN-07	2021	321,000	-	321,000	11,625		309,375	204,188	105,188
19	Cambridge St., Bond St. and William St. Sewer Replacement - Peel St. to Francis St.	WW-LIN-08	2023	1,434,400	-	1,434,400	191,107		1,243,293	820,573	422,720
20	Albert St. Sewer Replacement - Mary St. to Durham St.	WW-LIN-17	2028	801,400	57,380	744,020	295,308		448,711	296,150	152,562
21	St. David St. Sewer Interconnection	WW-LIN-18	2026	151,500	-	151,500	75,750		75,750	49,995	25,755
	Reserve Fund Adjustment								14,257,469	9,409,930	4,847,540
	Total			18,964,980	449,638	18,515,342	5,464,173	-	27,308,638	18,023,701	9,284,937



Infrastructure Costs Covered in the D.C. Calculation – Water Treatment

Prj.No	Increased Service Needs Attributable to Anticipated Development 2020-2031	Project #	Timing (year)	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 86%	Non-Residential Share 14%
	Studies			-	-	-	-		-	-	-
1	Capacity Studies		2021	300,000	-	300,000	-		300,000	258,000	42,000
2	Capacity Studies		2026	300,000	-	300,000	-		300,000	258,000	42,000
3	Capacity Studies		2031	300,000	-	300,000	-		300,000	258,000	42,000
	Vertical			-	-	-	-		-	-	-
4	Fenelon Falls WTP LLPS and SCADA Upgrade	W-FF-01	2023	500,000	69,578	430,422	98,699		331,722	285,281	46,441
5	Lindsay WTP LLPS Upgrades	W-LIN-38	2028	5,038,000	537,372	4,500,628	-		4,500,628	3,870,540	630,088
6	Lindsay WTP Expansion	W-LIN-38A	2028	21,441,900	2,287,074	19,154,826	-		19,154,826	16,473,150	2,681,676
7	Janetville WTP Upgrades		2025	175,000	-	175,000	87,500		87,500	75,250	12,250
				-	-	-	-		-	-	-
8	2009 D.C. Growth Related Debt Payments (NPV of Principal and Interest)		2020-2028	933,162	-	933,162	-		933,162	802,519	130,643
9	D.C. Reserve Fund Debt (NPV of Principal and Interest)		2020-2031	1,002,813	-	1,002,813	-		1,002,813	862,419	140,394
	Reserve Fund Adjustment			-	-	-	-		(1,569,240)	(1,349,546)	(219,694)
	Total			29,990,875	2,894,024	27,096,850	186,199	-	25,341,411	21,793,614	3,547,798



Infrastructure Costs Covered in the D.C. Calculation – Water Distribution

Prj.No	Increased Service Needs Attributable to Anticipated Development	Project #	Timing (year)	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 86%	Non-Residential Share 14%
	2020-2031										
	Horizontal			-	-	-	-		-	-	-
1	Ellice St. Watermain Replacement - Wychwood Cres. to Road Junction	W-FF-03	2020	579,000	-	579,000	179,490		399,510	343,579	55,931
2	Elliot St. Watermain Replacement - Road Junction to Murray St.	W-FF-04	2020	205,000	-	205,000	77,900		127,100	109,306	17,794
3	Ellice St. Watermain Replacement - Juniper St. to Road Junction	W-FF-05	2020	72,000	-	72,000	22,320		49,680	42,725	6,955
4	Murray St. Watermain Replacement - Elliot St. to Development Area D	W-FF-06	2023	814,000	-	814,000	327,742		486,258	418,182	68,076
5	Juniper St. Watermain Extension - Elliot St. to Development Area H	W-FF-07	2024	219,000	-	219,000	-	219,000	-	-	-
6	Princess St. Watermain Replacement - Colborne St. to Jordan St.	W-FF-09	2027	763,000	-	763,000	236,530		526,470	452,764	73,706
7	Princess St. Watermain Replacement - At Clifton St.	W-FF-10	2027	37,300	-	37,300	7,460		29,840	25,662	4,178
8	Concession Rd. Watermain Extension - Elgin St. to Princess St.	W-FF-11	2029	931,400	161,448	769,952	-		769,952	662,159	107,793
9	Wychwood Cres. Watermain Replacement - Ellice St. to Development Area E	W-FF-12	2028	437,000	-	437,000	67,371		369,629	317,881	51,748
10	Francis St. Watermain Replacement - Colborne St. to Clifton St.	W-FF-14	2023	456,600	-	456,600	209,171		247,429	212,789	34,640
11	Colborne St. Watermain Extension - North of Princess St.	W-FF-15	2023	447,600	-	447,600	-	286,464	161,136	138,577	22,559
12	Elliot St. Watermain Replacement - Murray St. to Lindsay St.	W-FF-18	2023	215,000	-	215,000	86,000		129,000	110,940	18,060
13	Lindsay St. Watermain Replacement - Elliot St. to Veteran's Way	W-FF-19	2021	613,800	-	613,800	210,792		403,008	346,587	56,421
14	Francis St. Watermain Replacement - Clifton St. to Janlisda Dr.	W-FF-22	2026	474,700	-	474,700	201,473		273,227	234,976	38,252
15	Janlisda Dr. Watermain Replacement - Francis St. to Development Area G	W-FF-23	2026	357,200	-	357,200	63,998		293,202	252,153	41,048
16	John St. Watermain Replacement - Francis St. to Louisa St.	W-FF-25	2031	417,100	-	417,100	107,480		309,620	266,273	43,347
17	Louisa St. Watermain Replacement - John St. to Development Area F	W-FF-26	2031	465,700	-	465,700	120,004		345,696	297,299	48,398
18	Short St. Watermain Extension - Existing 300mm Watermain to Development Area 3	W-FF-27	2031	397,000	-	397,000	-	174,680	222,320	191,195	31,125
19	Helen St. Watermain Replacement - Lindsay St. to West St.	W-FF-28A	2031	653,000	-	653,000	136,472		516,528	444,214	72,314
20	Helen St. Watermain Extension - West St. to Development Area 7	W-FF-28B	2031	836,000	-	836,000	-	367,840	468,160	402,618	65,542
21	Development Area 3 Watermains	W-FF-29	2031	277,000	-	277,000	-	123,111	153,889	132,344	21,544
22	Clifton St. Watermain Replacement - Princess St. to Fenelon River	W-FF-30	2031	1,126,900	-	1,126,900	251,951		874,949	752,456	122,493
23	Clifton St. Watermain Extension - Fenelon River Crossing	W-FF-31	2031	1,606,200	-	1,606,200	-		1,606,200	1,381,332	224,868
24	Canal St. Watermain Replacement - Canal Crossing to William St.	W-BOB-03	2022	1,120,100	-	1,120,100	168,015		952,085	818,793	133,292
25	East St. Watermain Replacement - Boyd St. to King St.	W-BOB-09A	2024	554,000	-	554,000	27,700		526,300	452,618	73,682
26	East St. Watermain Extension - King St. to Development Area 7	W-BOB-09B	2024	881,500	-	881,500	-		881,500	758,090	123,410
27	Mill St. Watermain Replacement - W-BOB-11 to W-BOB-10A	W-BOB-10	2025	143,000	84,370	58,630	7,150		51,480	44,273	7,207
28	Mill St. Watermain Replacement - W-BOB-10 to W-BOB-12	W-BOB-10A	2025	330,000	194,700	135,300	36,300		99,000	85,140	13,860
29	Mill St. Watermain Replacement - East St. to W-BOB-10	W-BOB-11	2025	570,000	336,300	233,700	28,500		205,200	176,472	28,728
30	Mill St. Watermain Replacement - W-BOB-10A to Lakewood Cres.	W-BOB-12	2025	275,000	162,250	112,750	30,250		82,500	70,950	11,550
31	West St. Watermain Replacement - Front St. to 300m north	W-BOB-14	2026	146,000	86,140	59,860	30,417		29,443	25,321	4,122
32	Lakewood Cres. Watermain Replacement - Mill St. to Development Area 1	W-BOB-17	2026	143,000	84,370	58,630	16,683		41,947	36,074	5,873
33	North St. Reid St. Bick St. and West St. Watermain Replacement	W-BOB-18	2025	1,846,000	-	1,846,000	241,211		1,604,789	1,380,119	224,671
34	Cedar tree Lane Watermain Replacement - East St. to Development Area 6	W-BOB-19	2027	1,369,900	808,241	561,659	109,592		452,067	388,778	63,289
35	North St. Watermain Replacement - Reid St. to West St.	W-BOB-20	2025	524,000	-	524,000	61,483		462,517	397,765	64,752
36	Development Area 6 Watermains	W-BOB-21	2026	2,908,300	-	2,908,300	-	1,861,312	1,046,988	900,410	146,578
37	East St. Watermain Replacement - Valley Dr. to Little Bob Dr.	W-BOB-21A	2026	224,900	-	224,900	16,793		208,107	178,972	29,135
38	East St. Watermain Extension - Riverside Dr. to Boyd St.	W-BOB-24	2031	621,700	-	621,700	-		621,700	534,662	87,038
39	Front St. and Anne St. Watermain Replacement - Main St. to East St.	W-BOB-24A	2031	1,038,700	-	1,038,700	152,343		886,357	762,267	124,090
40	Lindsay St. Watermain Extension - Logie St. to Hwy. 7	LSE-W-03	2023	1,224,000	130,569	1,093,431	-		1,093,431	940,351	153,080



Infrastructure Costs Covered in the D.C. Calculation – Water Distribution (Cont'd)

Prj.No	Increased Service Needs Attributable to Anticipated Development 2020-2031	Project #	Timing (year)	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 86%	Non- Residential Share 14%
41	Hwy. 7 Watermain	LSE-W-04	2031	418,200	44,611	373,589	-		373,589	321,287	52,302
42	Auk Trail and Mary St. Looping - Adelaide St. to Mary St.	W-LIN-12	2023	572,700	-	572,700	315,362		257,338	221,311	36,027
43	King St. Watermain Replacement - St. Paul St. to St. Peter St.	W-LIN-28	2023	610,200	-	610,200	335,610		274,590	236,147	38,443
44	Pottinger St. Watermain Replacement - Dyana Dr. to Lindsay St.	W-LIN-35	2024	132,000	-	132,000	32,653		99,347	85,439	13,909
45	St. Peter St. Watermain Extension - Needham St. to Simpson Rd.	W-LIN-37	2027	323,300	-	323,300	-		323,300	278,038	45,262
46	Development Area 1 Watermains	W-LIN-49	2030	2,851,000	-	2,851,000	-	1,267,111	1,583,889	1,362,144	221,744
47	North Lindsay Elevated Tank Feed	W-LIN-50	2025	585,600	62,468	523,132	-		523,132	449,893	73,238
48	Mary St. Transmission Watermain Twinning - Lindsay WTP to W-LIN-64	W-LIN-51	2031	413,500	43,831	369,669	45,944		323,725	278,403	45,321
49	Mary St. Watermain Replacement - Lindsay St. to Albert St.	W-LIN-52A	2031	1,850,600	196,164	1,654,436	607,247		1,047,189	900,583	146,607
	Vertical			-	-	-	-		-	-	-
50	North Lindsay Elevated Tank	W-LIN-50A	2025	10,242,000	1,092,552	9,149,448	-		9,149,448	7,868,525	1,280,923
	Reserve Fund Adjustment								(390,616)	(335,930)	(54,686)
	Total			44,320,700	3,488,013	40,832,687	4,569,405	4,299,518	31,573,148	27,152,907	4,420,241



Chapter 6

D.C. Calculation



6. D.C. Calculation

6.1 Overview

The calculation of the maximum D.C.s that could be imposed by Council have been undertaken using a cash-flow approach for the growth-related capital costs identified in Chapter 5. The calculations are presented in Tables 6-1 to 6-7 for the following services, service areas, and forecast periods:

- Table 6-1 – Water Treatment and Distribution Services imposed in the urban serviced area over the 12-year period to 2031;
- Table 6-2 – Wastewater Treatment Services imposed in the urban serviced area over the 12-year period to 2031;
- Table 6-3 – Wastewater Collection Services imposed in the urban serviced area, excluding the Northwest Development Area of Lindsay, over the 12-year period to 2031;
- Table 6-4 – Roads and Related and Fire Services over the 12-year period City-wide;
- Table 6-5 – Police Services imposed in the Town of Lindsay and the former Township of Ops;
- Table 6-6 – Transit Services imposed in the Town of Lindsay; and
- Table 6-7 – City-wide services imposed over the 10-year period to 2029 (i.e. Parking Services, Airport Services, Parks and Recreation, Library Services, Paramedic Services, Municipal By-Law Enforcement, Health & Social Services, Waste Diversion Services, and Administration Studies).

The calculation for residential development is generated on a per capita basis and is based upon four forms of housing types (single and semi-detached, apartments 2+ bedrooms, apartment's bachelor and 1 bedroom, and rows or multiples). The non-residential D.C. has been calculated on a per sq.m. of G.F.A. basis for industrial, commercial, institutional development, as well as on a uniform bases for all types of non-residential development. The costs by that have been allocated to non-residential development in Chapter 5 have been further allocated to industrial, commercial, and institutional development based on the relationship of employment over the respective forecast periods are service areas. The non-residential charge is also calculated for



electrical generation development (i.e. wind turbines and solar farms) on a residential equivalent basis (for Fire, Police, Roads and Relates, Paramedic, and Administration Studies Services) for each 500 kW of nameplate generating capacity.

With respect to non-residential development, the total costs in the differentiated charge (i.e. industrial, commercial, and institutional) are allocated to non-residential development based on need for service, and have been divided by the anticipated development by type over the planning period to calculate a cost per sq.m of G.F.A.

The cash-flow calculations of the maximum D.C.s that could be imposed by Council have been undertaken to account for the timing of revenues and expenditures and the resultant financing needs. The cash-flow calculations have been undertaken by service for each forecast development type, i.e. residential, industrial, commercial, institutional, and uniform non-residential development. D.C. cash flow calculation tables are provided in Appendix C and have been undertaken to account for 1.25% earnings on D.C. reserve fund balances and 3.25% interest charged for reserve fund borrowing.

Tables 6-8 and 6-9 summarize the recommended schedule of charges, reflecting the maximum D.C.s by residential dwelling type, per sq.m. of G.F.A. for non-residential development (industrial, commercial, institutional, and uniform), and non-residential electrical generation development (per 500 kW nameplate generating capacity). Tables 6-10 and 6-11 compare the City's existing charges to the charges proposed herein (Tables 6-8 and 6-9), for a single detached residential dwelling unit (S.D.U.), and per sq.m. of G.F.A. for industrial, commercial, institutional, and uniform non-residential charges.



Table 6-1
City of Kawartha Lakes Calculation of Development Charges
within the Water Urban Serviced Area
2020-2031

SERVICE	2020\$ D.C.-Eligible Cost					2020\$ D.C.-Eligible Cost				
	Residential	Non-Residential				SDU	per m ²			
		Uniform	Industrial	Commercial	Institutional		Uniform	Industrial	Commercial	Institutional
	\$	\$				\$	\$	\$	\$	\$
1. Water Treatment	21,793,614	3,547,798	602,130	2,242,236	703,432	3,185	22.41	12.30	29.52	21.07
2. Water Distribution	27,152,907	4,420,241	750,200	2,793,627	876,414	3,302	23.24	12.76	30.61	21.85
TOTAL	\$48,946,521	\$7,968,038	\$1,352,330	\$5,035,862	\$1,579,846	\$6,487	45.66	25.06	60.12	42.92
Financing Cost	\$970,165	\$159,999	\$27,357	\$100,266	\$30,502					
D.C.-Eligible Capital Cost	\$49,916,686	\$8,128,037	\$1,379,686	\$5,136,129	\$1,610,348					
Buildout Gross Population/GFA Growth (sq.m.)	19,152	178,021	55,064	85,434	37,524					
Cost Per Capita/Non-Residential GFA (sq.m.)	\$2,606.34	\$45.66	\$25.06	\$60.12	\$42.92					
By Residential Unit Type	P.P.U.									
Single and Semi-Detached Dwelling	2.489	\$6,487								
Apartments - 2 Bedrooms +	1.493	\$3,891								
Apartments - Bachelor and 1 Bedroom	1.125	\$2,932								
Row or Multiple	2.214	\$5,770								



Table 6-2
City of Kawartha Lakes Calculation of Development Charges
within the Wastewater Urban Serviced Area
2020-2031

SERVICE	2020\$ D.C.-Eligible Cost					2020\$ D.C.-Eligible Cost				
	Residential	Non-Residential				SDU	per m ²			
		Uniform	Industrial	Commercial	Institutional		Uniform	Industrial	Commercial	Institutional
3. Wastewater Treatment	\$ 29,820,360	\$ 4,854,477	778,990	3,139,720	935,767	\$ 4,057	\$ 28.24	\$ 15.32	\$ 36.76	\$ 26.26
TOTAL	\$29,820,360	\$4,854,477	\$778,990	\$3,139,720	\$935,767	\$4,057	28.24	15.32	36.76	26.26
	\$1,364,988	\$222,281	\$35,531	\$143,594	\$42,884					
D.C.-Eligible Capital Cost	\$31,185,348	\$5,076,758	\$814,520	\$3,283,314	\$978,652					
Buildout Gross Population/GFA Growth (sq.m.)	19,132	179,749	53,178	89,308	37,263					
Cost Per Capita/Non-Residential GFA (sq.m.)	\$1,630.01	\$28.24	\$15.32	\$36.76	\$26.26					
By Residential Unit Type	P.P.U.									
Single and Semi-Detached Dwelling	2.489					\$4,057				
Apartments - 2 Bedrooms +	1.493					\$2,434				
Apartments - Bachelor and 1 Bedroom	1.125					\$1,834				
Row or Multiple	2.214					\$3,609				



Table 6-3
City of Kawartha Lakes Calculation of Development Charges
within the Wastewater Urban Serviced Area (Excluding Lindsay Northwest Development Area)
2020-2031

SERVICE	2020\$ D.C.-Eligible Cost					2020\$ D.C.-Eligible Cost				
	Residential	Non-Residential				SDU	per m ²			
	\$	\$				\$	\$	\$	\$	\$
4. Wastewater Collection	18,023,701	9,284,937	1,489,938	6,005,199	1,789,800	5,890	51.90	28.15	67.56	48.26
TOTAL	\$18,023,701	\$9,284,937	\$1,489,938	\$6,005,199	\$1,789,800	\$5,890	51.90	28.15	67.56	48.26
	\$90,218	\$44,815	\$7,210	\$28,081	\$8,357					
D.C.-Eligible Capital Cost	\$18,113,919	\$9,329,752	\$1,497,148	\$6,033,281	\$1,798,156					
Buildout Gross Population/GFA Growth (sq.m.)	7,654	179,749	53,178	89,308	37,263					
Cost Per Capita/Non-Residential GFA (sq.m.)	\$2,366.55	\$51.90	\$28.15	\$67.56	\$48.26					
By Residential Unit Type	P.P.U.									
Single and Semi-Detached Dwelling	2.489	\$5,890								
Apartments - 2 Bedrooms +	1.493	\$3,533								
Apartments - Bachelor and 1 Bedroom	1.125	\$2,662								
Row or Multiple	2.214	\$5,240								



Table 6-4
City of Kawartha Lakes Calculation of Development Charges
for City-Wide Services
2020-2031

SERVICE	2020\$ D.C.-Eligible Cost					2020\$ D.C.-Eligible Cost				
	Residential	Non-Residential				SDU	per m ²			
		Uniform	Industrial	Commercial	Institutional		Uniform	Industrial	Commercial	Institutional
	\$	\$				\$	\$	\$	\$	\$
5. Roads and Related	61,514,154	9,191,770	1,553,141	5,908,995	1,729,634	6,027	49.21	26.86	64.48	46.06
6. Fire Services	3,421,379	511,241	86,385	328,655	96,201	341	2.79	1.54	3.66	2.59
TOTAL	\$64,935,533	\$9,703,011	\$1,639,526	\$6,237,650	\$1,825,835	\$6,368	\$52.00	\$28.40	\$68.13	\$48.64
	(\$638,177)	(\$95,057)	(\$31,019)	(\$63,244)	(\$677)					
D.C.-Eligible Capital Cost	\$64,297,355	\$9,607,954	\$1,608,506	\$6,174,406	\$1,825,158					
12-Year Gross Population/GFA Growth (sq.m.)	25,132	184,784	56,634	90,627	37,524					
Cost Per Capita/Non-Residential GFA (sq.m.)	\$2,558.39	\$52.00	\$28.40	\$68.13	\$48.64					
By Residential Unit Type	P.P.U.									
Single and Semi-Detached Dwelling	2.489	\$6,368								
Apartments - 2 Bedrooms +	1.493	\$3,820								
Apartments - Bachelor and 1 Bedroom	1.125	\$2,878								
Row or Multiple	2.214	\$5,664								



Table 6-5
City of Kawartha Lakes Calculation of Development Charges
for Police Services
2020-2029

SERVICE	2020\$ D.C.-Eligible Cost					2020\$ D.C.-Eligible Cost				
	Residential	Non-Residential				SDU	per m ²			
		Unform	Industrial	Commercial	Institutional		Unform	Industrial	Commercial	Institutional
	\$	\$				\$	\$	\$	\$	\$
7. Police Services	1,956,163	318,445	62,615	197,580	58,250	393	2.69	1.51	3.62	2.59
TOTAL	\$1,956,163	\$318,445	\$62,615	\$197,580	\$58,250	\$393	\$2.69	\$1.51	\$3.62	\$2.59
	\$94,373	\$15,985	\$3,174	\$9,533	\$2,858					
D.C.-Eligible Capital Cost	\$2,050,536	\$334,430	\$65,789	\$207,113	\$61,108					
10-Year Gross Population/GFA Growth (sq.m.)	12,988	124,220	43,501	57,194	23,607					
Cost Per Capita/Non-Residential GFA (sq.m.)	\$157.88	\$2.69	\$1.51	\$3.62	\$2.59					
By Residential Unit Type	P.P.U.									
Single and Semi-Detached Dwelling	2.489					\$393				
Apartments - 2 Bedrooms +	1.493					\$236				
Apartments - Bachelor and 1 Bedroom	1.125					\$178				
Row or Multiple	2.214					\$350				



Table 6-6
City of Kawartha Lakes Calculation of Development Charges
for Transit Services
2020-2029

SERVICE	2020\$ D.C.-Eligible Cost					2020\$ D.C.-Eligible Cost				
	Residential	Non-Residential				SDU	per m ²			
	\$	\$				\$	\$	\$	\$	\$
8. Transit Services	1,193,345	210,590	41,332	130,689	38,569	240	1.71	0.96	2.30	1.65
TOTAL	\$1,193,345	\$210,590	\$41,332	\$130,689	\$38,569	\$240	\$1.71	\$0.96	\$2.30	\$1.65
	\$8,600	\$1,394	\$279	\$948	\$279					
D.C.-Eligible Capital Cost	\$1,201,945	\$211,984	\$41,611	\$131,637	\$38,848					
10-Year Gross Population/GFA Growth (sq.m.)	12,487	124,109	43,501	57,194	23,607					
Cost Per Capita/Non-Residential GFA (sq.m.)	\$96.26	\$1.71	\$0.96	\$2.30	\$1.65					
By Residential Unit Type	P.P.U.									
Single and Semi-Detached Dwelling	2.489	\$240								
Apartments - 2 Bedrooms +	1.493	\$144								
Apartments - Bachelor and 1 Bedroom	1.125	\$108								
Row or Multiple	2.214	\$213								



Table 6-7
City of Kawartha Lakes Calculation of Development Charges
for City-Wide Services
2020-2029

SERVICE	2020\$ D.C.-Eligible Cost					2020\$ D.C.-Eligible Cost				
	Residential	Non-Residential				SDU	per m ²			
		Uniform	Industrial	Commercial	Institutional		Uniform	Industrial	Commercial	Institutional
	\$	\$				\$	\$	\$	\$	\$
9. Parking Services	944,555	141,140	23,849	90,733	26,559	111	0.90	0.49	1.18	0.84
10. Airport Services	181,740	27,157	4,589	17,458	5,110	22	0.18	0.10	0.24	0.17
11. Parks and Recreation	5,687,151	299,324	50,577	192,422	56,324	664	1.91	1.91	1.91	1.91
12. Library Services	2,931,743	154,302	26,073	99,194	29,035	340	0.98	0.98	0.98	0.98
13. Administration Studies	3,073,987	459,331	77,614	295,284	86,433	362	2.95	1.61	3.87	2.77
14. Municipal By-law Enforcement	123,503	18,454	3,118	11,864	3,473	14	0.12	0.06	0.15	0.11
15. Paramedic Services	1,645,395	245,864	41,544	158,055	46,265	190	1.55	0.85	2.03	1.45
16. Health & Social Services	1,712,724	-	-	-	-	206				
17. Waste Diversion Services	553,701	82,737	13,980	53,188	15,569	64	0.52	0.29	0.68	0.49
TOTAL	\$16,854,500	\$1,428,309	\$241,343	\$918,199	\$268,768	\$1,973	\$9.11	\$6.28	\$11.05	\$8.72
	\$223,697	\$17,519	\$66,798	(\$58,707)	\$9,205					
D.C.-Eligible Capital Cost	\$17,078,197	\$1,445,828	\$308,140	\$859,492	\$277,973					
10-Year Gross Population/GFA Growth (sq.m.)	21,550	158,679	49,053	77,760	31,866					
Cost Per Capita/Non-Residential GFA (sq.m.)	\$792.49	\$9.11	\$6.28	\$11.05	\$8.72					
By Residential Unit Type	P.P.U.									
Single and Semi-Detached Dwelling	2.489	\$1,973								
Apartments - 2 Bedrooms +	1.493	\$1,183								
Apartments - Bachelor and 1 Bedroom	1.125	\$892								
Row or Multiple	2.214	\$1,755								



Table 6-8
City of Kawartha Lakes
Calculated Schedule of Residential Development Charges

Service	RESIDENTIAL			
	Single and Semi-Detached Dwelling	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	Row or Multiple
Municipal Wide Services:				
Fire Services	341	205	154	304
Police Services ¹	393	236	178	350
Roads and Related	6,027	3,615	2,724	5,361
Transit Services ²	240	144	108	213
Parking Services	111	66	50	98
Airport Services	22	13	10	20
Parks and Recreation	664	398	300	590
Library Services	340	204	154	303
Paramedic Services	190	114	86	169
Municipal By-law Enforcement	14	9	6	13
Health & Social Services	206	123	93	183
Waste Diversion Services	64	38	29	57
Administration Studies	362	217	164	322
Total Municipal Wide Services	8,974	5,382	4,056	7,983
Urban Services				
Wastewater Treatment	4,057	2,433	1,834	3,609
Wastewater Collection ³	5,890	3,533	2,662	5,240
Water Treatment	3,185	1,910	1,439	2,833
Water Distribution	3,302	1,981	1,493	2,938
Total Urban Services	16,434	9,857	7,428	14,620
Urban - Lindsay	25,408	15,239	11,484	22,603
Urban - NWT	19,518	11,706	8,822	17,363
Urban - Other	24,776	14,859	11,198	22,040
Rural - Ops	8,734	5,238	3,948	7,770
Rural - Other	8,341	5,002	3,770	7,420

1. Police services only payable within Lindsay and the former Township of Ops

2. Transit Services only payable within Lindsay

3. Wastewater Collection Services only payable within municipal service area, outside of the Northwest Lindsay Development Area



Table 6-9
City of Kawartha Lakes
Calculated Schedule of Non-Residential Development Charges

Service	NON-RESIDENTIAL (per sq.m. of Gross Floor Area)				NON-RESIDENTIAL (per 500kW nameplate generating capacity)
	Uniform	Industrial	Commercial	Institutional	
Municipal Wide Services:					
Fire Services	2.79	1.54	3.66	2.59	341
Police Services ¹	2.69	1.51	3.62	2.59	393
Roads and Related	49.21	26.86	64.48	46.06	6027
Transit Services ²	1.71	0.96	2.30	1.65	
Parking Services	0.90	0.49	1.18	0.84	
Airport Services	0.18	0.10	0.24	0.17	
Parks and Recreation	1.91	1.91	1.91	1.91	
Library Services	0.98	0.98	0.98	0.98	
Paramedic Services	1.55	0.85	2.03	1.45	190
Municipal By-law Enforcement	0.12	0.06	0.15	0.11	
Health & Social Services					
Waste Diversion Services	0.52	0.29	0.68	0.49	
Administration Studies	2.95	1.61	3.87	2.77	362
Total Municipal Wide Services	65.50	37.15	85.11	61.59	7,314
Urban Services					
Wastewater Treatment	28.24	15.32	36.76	26.26	
Wastewater Collection ³	51.90	28.15	67.56	48.26	
Water Treatment	22.41	12.30	29.52	21.07	
Water Distribution	23.24	12.76	30.61	21.85	
Total Urban Services	125.79	68.53	164.44	117.45	-
Urban - Lindsay	191.29	105.68	249.55	179.04	7,314
Urban - NWT	139.40	77.53	181.99	130.78	7,314
Urban - Other	186.90	103.21	243.62	174.81	6,921
Rural - Ops	63.79	36.20	82.81	59.95	7,314
Rural - Other	61.10	34.69	79.18	57.36	6,921

1. Police services only payable within Lindsay and the former Township of Ops

2. Transit Services only payable within Lindsay

3. Wastewater Collection Services only payable within municipal service area, outside of the Northwest Lindsay Development Area



Table 6-10
City of Kawartha Lakes
Comparison of Current and Calculated Residential Development Charges

Service	Single and Semi-Detached Dwelling			
	Current	Calculated	Change (%)	Change (\$)
Municipal Wide Services:				
Fire Services	532	341	-36%	(191)
Police Services ¹	508	393	-23%	(115)
Roads and Related	5,313	6,027	13%	714
Transit Services ²	77	240	211%	163
Parking Services	-	111		111
Airport Services	31	22	-28%	(9)
Parks and Recreation	204	664	225%	460
Library Services	235	340	45%	105
Paramedic Services	74	190	157%	116
Municipal By-law Enforcement	-	14		14
Health & Social Services	-	206		206
Waste Diversion Services	-	64		64
Administration Studies	140	362	159%	222
Total Municipal Wide Services	7,114	8,974	26%	1,860
Urban Services				
Wastewater Treatment	1,744	4,057	133%	2,313
Wastewater Collection ³	5,825	5,890	1%	65
Water Treatment	2,485	3,185	28%	700
Water Distribution	3,011	3,302	10%	291
Total Urban Services	13,065	16,434	26%	3,369
Urban - Lindsay	20,179	25,408	26%	5,229
Urban - NWT	14,354	19,518	36%	5,164
Urban - Other	19,594	24,776	26%	5,182
Rural - Ops	7,037	8,734	24%	1,697
Rural - Other	6,529	8,341	28%	1,812



Table 6-11
City of Kawartha Lakes
Comparison of Current and Calculated Non-Residential Development Charges

Service	Industrial				Commercial				Institutional				Uniform
	Current	Calculated	Change (%)	Change (\$)	Current	Calculated	Change (%)	Change (\$)	Current	Calculated	Change (%)	Change (\$)	Calculated
Municipal Wide Services:													
Fire Services	2.98	1.54	-48%	(1.44)	7.15	3.66	-49%	(3.49)	5.11	2.59	-49%	(2.52)	2.79
Police Services ¹	2.05	1.51	-26%	(0.54)	4.90	3.62	-26%	(1.28)	3.51	2.59	-26%	(0.92)	2.69
Roads and Related	27.46	26.86	-2%	(0.60)	63.21	64.48	2%	1.27	45.12	46.06	2%	0.94	49.21
Transit Services ²	0.31	0.96	209%	0.65	0.72	2.30	220%	1.58	0.50	1.65	229%	1.15	1.71
Parking Services	-	0.49		0.49	-	1.18		1.18	-	0.84		0.84	0.90
Airport Services	0.16	0.10	-38%	(0.06)	0.41	0.24	-42%	(0.17)	0.29	0.17	-42%	(0.12)	0.18
Parks and Recreation	1.23	1.91	55%	0.68	1.23	1.91	55%	0.68	1.23	1.91	55%	0.68	1.91
Library Services	1.43	0.98	-32%	(0.45)	1.43	0.98	-32%	(0.45)	1.43	0.98	-32%	(0.45)	0.98
Paramedic Services	0.41	0.85	107%	0.44	1.00	2.03	103%	1.03	0.72	1.45	102%	0.73	1.55
Municipal By-law Enforcement	-	0.06		0.06	-	0.15		0.15	-	0.11		0.11	0.12
Health & Social Services	-	-		-	-	-		-	-	-		-	-
Waste Diversion Services	-	0.29		0.29	-	0.68		0.68	-	0.49		0.49	0.52
Administration Studies	0.78	1.61	107%	0.83	1.87	3.87	107%	2.00	1.35	2.77	105%	1.42	2.95
Total Municipal Wide Services	36.81	37.15	1%	0.34	81.92	85.11	4%	3.19	59.26	61.59	4%	2.33	65.50
Urban Services													
Wastewater Treatment	6.95	15.32	120%	8.37	15.98	36.76	130%	20.78	11.44	26.26	130%	14.82	28.24
Wastewater Collection ³	23.41	28.15	20%	4.74	53.12	67.56	27%	14.44	38.11	48.26	27%	10.15	51.90
Water Treatment	10.10	12.30	22%	2.20	23.22	29.52	27%	6.30	16.62	21.07	27%	4.45	22.41
Water Distribution	12.27	12.76	4%	0.49	28.73	30.61	7%	1.88	20.55	21.85	6%	1.30	23.24
Total Urban Services	52.73	68.53	30%	16	121.05	164.44	36%	43	86.72	117.45	35%	31	125.79
Urban - Lindsay	89.54	105.68	18%	16.14	202.97	249.55	23%	46.58	145.98	179.04	23%	33.06	191.29
Urban - NWT	66.13	77.53	17%	11.40	149.85	181.99	21%	32.14	107.87	130.78	21%	22.91	139.40
Urban - Other	87.18	103.21	18%	16.03	197.35	243.62	23%	46.27	141.97	174.81	23%	32.84	186.90
Rural - Ops	36.50	36.20	-1%	(0.30)	81.20	82.81	2%	1.61	58.76	59.95	2%	1.19	65.50
Rural - Other	34.45	34.69	1%	0.24	76.30	79.18	4%	2.88	55.25	57.36	4%	2.11	62.81



6.2 Development Charge Reductions Sensitivity Impacts

At the request of the City's D.C. Task Force, sensitivity options were prepared to assess the impact on D.C. revenues and subsequently non-D.C. revenue funding obligations as a result of imposing D.C.s at levels lower than those calculated in Section 6.1. It should be noted that the following impacts are calculated based on the anticipated development within the D.C. growth forecast. The actual impacts would reflect actual development activity over the term.

The following scenarios were considered:

1. Imposing a uniform non-residential D.C. rate at \$100 per sq.m. of G.F.A. within the urban serviced area of Lindsay, and proportionate reductions in all other areas of the City;
 - a. It is anticipated that over the 5-year term of the by-law imposing a uniform non-residential D.C. of \$100 per sq.m. of G.F.A. would result in D.C. revenue foregone of \$7.5 million.
2. Imposing a uniform non-residential D.C. rate at the median rate for the City's municipal comparators (i.e. \$92.59 per sq.m. of G.F.A.) within the urban serviced area of Lindsay, and proportionate reductions in all other areas of the City;
 - a. It is anticipated that over the 5-year term of the by-law imposing a uniform non-residential D.C. of \$92.59 per sq.m. of G.F.A. would result in D.C. revenue foregone of \$8.1 million.
3. Impacts of each \$10 reduction in uniform non-residential D.C.s and \$100 reduction in the residential charge for single and semi-detached units;
 - a. For each \$10 reduction in the uniform non-residential D.C., the revenue foregone would be approximately \$821,000 over the 5-year term of the by-law.
 - b. For each \$100 reduction in the residential D.C. for single and semi-detached dwellings, the revenue foregone would be approximately \$334,000 over the 5-year term of the by-law.



Chapter 7

D.C. Policy Recommendations and D.C. By-law Rules



7. D.C. Policy Recommendations and D.C. By-law Rules

7.1 Introduction

This chapter outlines the D.C. policy recommendations and by-law rules.

s.s.5(1)9 states that rules must be developed:

“...to determine if a development charge is payable in any particular case and to determine the amount of the charge, subject to the limitations set out in subsection 6.”

Paragraph 10 of the section goes on to state that the rules may provide for exemptions, phasing in and/or indexing of D.C.s.

s.s.5(6) establishes the following restrictions on the rules:

- the total of all D.C.s that would be imposed on anticipated development must not exceed the capital costs determined under 5(1) 2-8 for all services involved;
- if the rules expressly identify a type of development, they must not provide for it to pay D.C.s that exceed the capital costs that arise from the increase in the need for service for that type of development; however, this requirement does not relate to any particular development; and
- if the rules provide for a type of development to have a lower D.C. than is allowed, the rules for determining D.C.s may not provide for any resulting shortfall to be made up via other development.

With respect to “the rules,” Section 6 states that a D.C. by-law must expressly address the matters referred to above re s.s.5(1) paragraphs 9 and 10, as well as how the rules apply to the redevelopment of land.

The rules provided are based on the recommendations of City staff.



7.2 D.C. By-law Structure

It is recommended that:

- The City impose a City-wide D.C. calculation for all City-wide services; and area-specific calculations for those services with area specific benefits (i.e. police, transit, water treatment, water distribution, wastewater collection and wastewater treatment); and
- one municipal D.C. by-law be used for all services.

7.3 D.C. By-law Rules

The following subsections set out the recommended rules governing the calculation, payment, and collection of D.C.s in accordance with Section 6 of the D.C.A.

It is recommended that the following sections provide the basis for the D.C.s:

7.3.1 Payment in any Particular Case

In accordance with the D.C.A., s.2(2), a D.C. be calculated, payable and collected where the development requires one or more of the following:

1. the passing of a zoning by-law or of an amendment to a zoning by-law under section 34 of the *Planning Act*;
2. the approval of a minor variance under section 45 of the *Planning Act*;
3. a conveyance of land to which a by-law passed under section 50(7) of the *Planning Act* applies;
4. the approval of a plan of subdivision under section 51 of the *Planning Act*;
5. a consent under section 53 of the *Planning Act*;
6. the approval of a description under section 50 of the *Condominium Act*; or
7. the issuing of a building permit under the *Building Code Act* in relation to a building or structure.

7.3.2 Determination of the Amount of the Charge

The following conventions be adopted:



- 1) Costs allocated to residential uses will be assigned to different types of residential units based on the average occupancy for each housing type constructed during the previous 15 years. Costs allocated to non-residential uses will be assigned to industrial, commercial and institutional uses based on the G.F.A. G.F.A. is defined as:
 - in the case of a residential building or structure, the total area of all floors above grade of a dwelling unit measured between the outside surfaces of exterior walls or between the outside surfaces of exterior walls and the centre line of party walls dividing the dwelling unit from any other dwelling unit or other portion of a building; and
 - in the case of a non-residential building or structure, or in the case of a mixed-use building or structure in respect of the non-residential portion thereof, the total area of all building floors above or below grade measured between the outside surfaces of the exterior walls, or between the outside surfaces of exterior walls and the centre line of party walls dividing a non-residential use and a residential use;
- 2) Costs allocated to residential and non-residential uses are based upon a number of conventions, as may be suited to each municipal circumstance. These are summarized in Chapter 5 herein.

7.3.3 Application to Redevelopment of Land (Demolition and Conversion)

If as a result of the redevelopment of land, a building or structure, or part thereof, existing on the same land was, or is to be demolished, in whole or in part, or converted from one principal use to another principal use, in order to facilitate the redevelopment, the development charge otherwise payable with respect to such redevelopment shall be reduced by:

- in the case of a residential building or structure, or in the case of a mixed-use building or structure, the residential uses in the mixed-use building or structure, an amount calculated by multiplying the applicable development charge by the number, according to type, of dwelling units that have been or will be demolished or converted to another principal use;



- in the case of a non-residential building or structure or, in the case of mixed-use building or structure, the non-residential uses in the mixed-use building or structure, an amount calculated by multiplying the applicable development charge by the gross floor area that has been or will be demolished or converted to another principal use; and
- The demolition credit is allowed only if the land was improved by occupied structures, and if the existing buildings or structures were capable of being occupied and were demolished or converted during the three-year period prior to the development charges coming payable. The credit can, in no case, exceed the amount of D.C.s that would otherwise be payable.

It is proposed that extensions to the City's redevelopment credit policy may be granted through the City's D.C. Assistance Policy. It is proposed that where there is a credible commitment to redeveloping within a timely manner, a 3-year extension may be granted to the period in which a D.C. redevelopment credit may be obtained.

Moreover, where Council determines that the timely demolition of a derelict building is in the public's interest, Council may grant an extension of up to 7-years to the period in which a D.C. redevelopment credit may be obtained.

7.3.4 Exemptions (full or partial)

a) Statutory exemptions

- industrial building additions of up to and including 50% of the existing gross floor area (defined in O.Reg. 82/98, s.1) of the building; for industrial building additions which exceed 50% of the existing gross floor area, only the portion of the addition in excess of 50% is subject to D.C.s (s.4(3)) of the D.C.A.;
- buildings or structures owned by and used for the purposes of any municipality, local board or Board of Education (s.3);
- residential development that results only in the enlargement of an existing dwelling unit, or that results only in the creation of up to two additional dwelling units (based on prescribed limits set out in s.2 of O.Reg. 82/98).

b) Non-statutory exemptions

The following non-statutory exemptions are proposed to be included in the City's D.C. By-law:



- A place of worship;
- A non-profit hospice;
- A public hospital;
- A cemetery, burial site, or crematorium as defined in the Assessment Act;
- An agricultural development;
- A municipal housing dwelling unit; and
- A park model trailer.

For the purposes of funding the D.C. exemptions for agricultural development, the charge amounts are presented in Table 7-1 below for the respective development areas reflective of the lower density of development.

Table 7-1
Agricultural Development Charge

Description	Agricultural Development (per sq.m. of G.F.A.)
Urban - Lindsay	22.77
Urban - NWT	16.63
Urban - Other	22.23
Rural - Ops	7.61
Rural - Other	7.28

7.3.5 Phasing in

No provisions for phasing in the D.C. are provided in the D.C. by-law.

7.3.6 Timing of Collection

The D.C.s for all services are payable upon issuance of a building permit for each dwelling unit, building or structure, subject to early or late payment agreements entered into by the City and an owner under s.27 of the D.C.A., 1997.

Where a development proceeds through a plan of subdivision under Section 51 of the Planning Act or a consent under Section 53 of the Planning Act and if a subdivision or consent agreement with respect to the development is entered into with the City, the D.C.s for roads and related, water treatment, water distribution, wastewater treatment,



and wastewater collection services may be calculated and payable on the date the agreement is executed.

7.3.7 Indexing

All D.C.s will be subject to mandatory indexing annually on January 1st, in accordance with provisions under the D.C.A.

7.3.8 D.C. Spatial Applicability

The D.C.A. historically has provided the opportunity for a municipality to impose municipal-wide charges or area specific charges. Sections 2(7) and 2(8) of the D.C.A. provide that a D.C. by-law may apply to the entire municipality or only part of it and more than one D.C. by-law may apply to the same area. Amendments to the D.C.A. now require municipalities to consider the application of municipal-wide and area-specific D.C.s. s.10(2)(c.1) requires Council to consider the use of more than one D.C. by-law to reflect different needs from services in different areas.

Most municipalities in Ontario have established uniform, municipal-wide D.C.s. When area-specific charges are used, it is generally to underpin master servicing and front-end financing arrangements for more localized capital costs.

Area-specific charges are proposed for those services with area specific benefits (i.e. Police, Transit, Water Treatment, Water Distribution, Wastewater Treatment and Wastewater Collection), while a City-wide calculation is proposed for all other services. The rationale for maintaining a City-wide D.C. approach for all other services is based, in part, on the following:

- The ten-year service level from all applicable services across the City can be included to establish an upper ceiling on the amount of funds which can be collected. If a D.C. by-law applied to only a part of the municipality, the level of service cannot exceed that which would be determined if the by-law applied to the whole municipality. As such, when applied to forecast growth within the specific area, it would establish an area specific level of service ceiling which could reduce the total revenue recoverable for the City, potentially resulting in D.C. revenue shortfalls and impacts on property taxes and user rates.



- City-wide D.C.s ensures a consistent approach to financing the entire cost associated with growth-related capital projects. For example, user rates and property taxes are required to finance the share of growth-related capital projects not recoverable by D.C.s and all associated operating costs. Therefore, the use of area specific D.C.s results in a share of growth-related capital costs being recovered from a specific area, with the remaining capital costs of the projects (i.e. non-D.C. recoverable share) and the associated operating costs with those new assets being recovered from uniform user rates and property taxes, applied to the entire City.
- Attempting to impose an area-specific D.C. potentially causes equity issues in transitioning from a City-wide approach to an area-specific approach. An area of a municipality that is less developed and becomes subject to an area specific D.C., could face a significant increase in D.C. rates, as the municipality will not benefit from drawing on the pool of D.C. funding and may have contributed D.C.s to fund capital required to support development in other communities of the City. Whereas, another part of the municipality that has experienced significant growth which required substantial capital investments, benefitted from the capital investments being financed by City-wide D.C.s. The implementation of area specific D.C.s could result in varying D.C.s across the City, which may impact the ability to attract investment into parts of the community.
- Services are generally available across the City, used often by all residents and are not restricted to one specific geographic area. The use of a City-wide D.C. approach reflects these system-wide benefits of service and more closely aligns with the funding principles of service provision (e.g. uniform City-wide property tax rates, etc.).

Based on the foregoing and discussions with City staff, there is no apparent justification for the establishment of further area-specific D.C.s at this time. The recommendation is to continue to apply City-wide D.C.s for all services other than Water Treatment, Water Distribution, Wastewater Treatment, Wastewater Collection, Police, and Transit.



7.4 Other D.C. By-law Provisions

7.4.1 Categories of Services for Reserve Fund and Credit Purposes

It is recommended that the City's D.C. collections be contributed into 17 separate reserve funds, including:

- Fire Services
- Police Services;
- Roads and Related;
- Transit Services;
- Parking Services;
- Airport Services;
- Parks and Recreation;
- Library Services;
- Paramedic Services;
- Municipal By-law Enforcement;
- Health & Social Services;
- Waste Diversion Services;
- Administration Studies;
- Wastewater Treatment;
- Wastewater Collection;
- Water Treatment; and
- Water Distribution.

7.4.2 By-law In-force Date

The proposed by-law under D.C.A., 1997 will come into force on January 1, 2020.

7.4.3 Minimum Interest Rate Paid on Refunds and Charged for Inter-Reserve Fund Borrowing

The minimum interest rate is the Bank of Canada rate on the day on which the by-law comes into force (as per s.11 of O.Reg. 82/98).



7.5 Other Recommendations

It is recommended that Council:

“Approve the capital project listing set out in Chapter 5 of the D.C. Background Study dated October 7, 2019, subject to further annual review during the capital budget process;”

“Approve the D.C. Background Study dated October 7, 2019”

“Determine that no further public meeting is required;” and

“Approve the D.C. By-law as set out in Appendix F.”



Chapter 8

Asset Management Plan



8. Asset Management Plan

8.1 Introduction

The changes to the D.C.A. (new section 10(c.2)) in 2016 require that the background study must include an Asset Management Plan (A.M.P) related to new infrastructure. Section 10 (3) of the D.C.A. provides:

The A.M.P. shall,

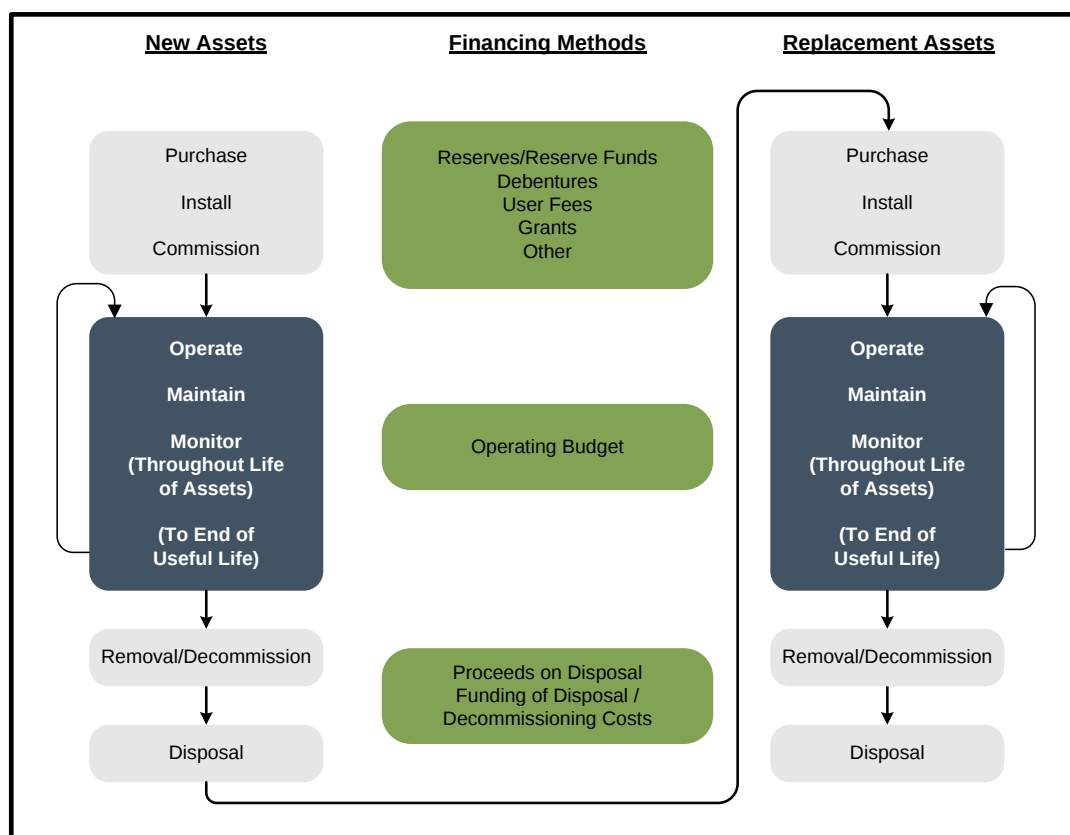
- a) deal with all assets whose capital costs are proposed to be funded under the development charge by-law;**
- b) demonstrate that all the assets mentioned in clause (a) are financially sustainable over their full life cycle;**
- c) contain any other information that is prescribed; and**
- d) be prepared in the prescribed manner.**

At a broad level, the A.M.P. provides for the long-term investment in an asset over its entire useful life along with the funding. The schematic below identifies the costs for an asset through its entire lifecycle. For growth-related works, the majority of capital costs will be funded by the D.C. Non-growth-related expenditures will then be funded from non-D.C. revenues as noted below. During the useful life of the asset, there will be minor maintenance costs to extend the life of the asset along with additional program related expenditures to provide the full services to the residents. At the end of the life of the asset, it will be replaced by non-D.C. financing sources.

In 2012, the Province developed Building Together: Guide for Municipal Asset Management Plans which outlines the key elements for an A.M.P., as follows:

State of local infrastructure: asset types, quantities, age, condition, financial accounting valuation and replacement cost valuation.

Desired levels of service: defines levels of service through performance measures and discusses any external trends or issues that may affect expected levels of service or the municipality's ability to meet them (for example, new accessibility standards, climate change impacts).



Asset management strategy: the asset management strategy is the set of planned actions that will seek to generate the desired levels of service in a sustainable way, while managing risk, at the lowest lifecycle cost.

Financing strategy: having a financial plan is critical for putting an A.M.P. into action. By having a strong financial plan, municipalities can also demonstrate that they have made a concerted effort to integrate the A.M.P. with financial planning and municipal budgeting, and are making full use of all available infrastructure financing tools.

The City has undertaken an A.M.P as of 2017, however, the plans do not address all assets proposed to be funded by the D.C. by-law and do not address all growth-related assets. As a result, the asset management requirement for this D.C. background study must be undertaken in the absence of this information. Due to the detailed requirements for transit in the regulations, the A.M.P. requirements for this D.C.



background study have been addressed separately for non-transit municipal services and transit services.

8.2 Non-Transit Services

In recognition to the schematic in Section 8.1, the following table (presented in 2019\$) has been developed to provide the annualized expenditures and revenues associated with new growth. Note that the D.C.A. does not require an analysis of the non-D.C. capital needs or their associated operating costs so these are omitted from the table below. Furthermore, as only the present infrastructure gap has been considered at this time within the A.M.P., the following does not represent a fiscal impact assessment (including future tax/rate increases) but provides insight into the potential affordability of the new assets:

1. The non-D.C. recoverable portion of the projects which will require financing from City financial resources (i.e. taxation, rates, fees, etc.). This amount has been presented on an annual debt charge amount based on 20-year financing.
2. Lifecycle costs for the 2019 D.C. capital works have been presented based on a sinking fund basis. The assets have been considered over their estimated useful lives.
3. Incremental operating costs for the D.C. services (only) have been included.
4. The resultant total annualized expenditures are \$36.0 million.
5. Consideration was given to the potential new taxation and user fee revenues which will be generated as a result of new growth. These revenues will be available to finance the expenditures above. The new operating revenues are \$22.7 million. This amount, totalled with the existing operating revenues of \$233.4 million, provides annual revenues of \$256.2 million by the end of the period.
6. In consideration of the above, the capital plan is deemed to be financially sustainable.



Table 8-1
City of Kawartha Lakes
Asset Management – Future Expenditures and Associated Revenues (2019\$)

	Sub-Total	2031 (Total)
Expenditures (Annualized)		
Annual Debt Payment on Non-Growth Related Capital ¹		11,911,777
Annual Debt Payment on Post Period Capital ²		433,788
Lifecycle:		
Annual Lifecycle - Town Wide Services	\$5,691,991	
Annual Lifecycle - Area Specific Services ³	\$8,474,421	
Sub-Total - Annual Lifecycle	\$14,166,412	\$14,166,412
Incremental Operating Costs (for D.C. Services)		\$9,955,088
Total Expenditures		\$36,033,277
Revenue (Annualized)		
Total Existing Revenue ⁴		\$233,432,279
Incremental Tax and Non-Tax Revenue (User Fees, Fines, Licences, etc.)		\$22,746,762
Total Revenues		\$256,179,041

¹ Non-Growth Related component of Projects including 10% mandatory deduction on soft services

² Interim Debt Financing for Post Period Benefit

³ Infrastructure costs included in Area Specific charges

⁴ As per Sch. 10 of FIR

8.3 Transit Services

In regard to the D.C.A. requirements for asset management for transit services, Ontario Regulation 82/98 (as amended) provides the following:

“8(3) If a council of a municipality proposes to impose a development charge in respect of transit services, the asset management plan referred to in subsection 10 (2) (c.2) of the Act shall include the following in respect of those services”



Provided in Table 8-2 are the individual items prescribed by subsection 8(3) of the Regulation (as amended), which are addressed in the following sections.

Table 8-2
Transit Services D.C. Background Study A.M.P. Requirements

Ontario Regulation 82/98, as amended subsection 8(3) Requirements	
1. A section that sets out the state of local infrastructure and that sets out,	i. the types of assets and their quantity or extent, ii. the financial accounting valuation and replacement cost valuation for all assets, iii. the asset age distribution and asset age as a proportion of expected useful life for all assets, and iv. the asset condition based on standard engineering practices for all assets.
2. A section that sets out the proposed level of service and that,	i. defines the proposed level of service through timeframes and performance measures, ii. discusses any external trends or issues that may affect the proposed level of service or the municipality's ability to meet it, and iii. shows current performance relative to the targets set out.
3. An asset management strategy that,	i. sets out planned actions that will enable the assets to provide the proposed level of service in a sustainable way, while managing risk, at the lowest life cycle cost, ii. is based on an assessment of potential options to achieve the proposed level of service, which assessment compares, A. life cycle costs, B. all other relevant direct and indirect costs and benefits, and C. the risks associated with the potential options, iii. contains a summary of, in relation to achieving the proposed level of service, (not defined clearly) A. non-infrastructure solutions, B. maintenance activities, C. renewal and rehabilitation activities, D. replacement activities, E. disposal activities, and F. expansion activities, iv. discusses the procurement measures that are intended to achieve the proposed level of service, and v. includes an overview of the risks associated with the strategy and any actions that will be taken in response to those risks.
4. A financial strategy that,	i. shows the yearly expenditure forecasts that are proposed to achieve the proposed level of service, categorized by, A. non-infrastructure solutions, B. maintenance activities, C. renewal and rehabilitation activities, D. replacement activities, E. disposal activities, and F. expansion activities, ii. provides actual expenditures in respect of the categories set out in sub-subparagraphs i A to F from the previous two years, if available, for comparison purposes, iii. gives a breakdown of yearly revenues by source, iv. discusses key assumptions and alternative scenarios where appropriate, (see associated text) and v. identifies any funding shortfall relative to financial requirements that cannot be eliminated by revising service levels, asset management or financing strategies, and discusses the impact of the shortfall and how the impact will be managed.



8.3.1 State of Local Infrastructure

To present an overall state of the infrastructure for transit assets, asset inventory, asset valuation, and age have been summarized from information provided by City staff.

The transit assets included in this A.M.P. are the eleven Transit Services fleet vehicles. Provided in Table 8-3 is a high-level summary of the transit assets, useful life estimates, age, and 2019\$ replacement costs. In total, transit assets within the City have a replacement value of \$2.0 million.

Table 8-3
Asset Inventory and Valuation

Description	Inventory	Useful Life	Age	Total Replacement Costs
Transit Fleet	11	10	8.0	2,179,200

Asset age and useful life has been compiled from data received from the City. In aggregate, transit fleet has a weighted average useful life of 10 years and are 8.8 years old. Summarized in Table 8-4 is the distribution of total asset replacement value by the percentage of estimated useful life consumed. Based on the distribution of replacement value, 50% of the transit assets have consumed less than 25% of their useful lives while a further 8% have consumed have consumed greater than 50% of their respective useful lives. This distribution is reflective of the City's current fleet replacement practices.

Table 8-4
Distribution of Asset Value by Percentage of Useful Life Consumed

Description	Percentage of Useful Life Consumed			
	0-25%	25%-50%	50%-75%	75%-100%
Total Asset Replacement Value	1,086,300	175,200	801,300	116,400
% of Total Asset Replacement Value	50%	8%	37%	5%

The City maintains a regular replacement schedule of transit vehicles as required on a condition basis or to meet with changes in regulations.

8.3.2 Expected Levels of Service

A level of service (L.O.S.) analysis gives the City an opportunity to document the L.O.S. that is currently being provided and compare it to the L.O.S. that is expected. This can



be done through a review of current practices and procedures, an examination of trends or issues facing the City, or through an analysis of performance measures and targets that staff can use to measure performance.

Expected L.O.S. can be impacted by a number of factors, including:

1. Legislative requirements;
2. Strategic planning goals and objectives;
3. Resident expectations;
4. Council or City staff expectations; and
5. Financial or resource constraints.

The previous task of determining the state of the City's asset infrastructure establishes the asset inventory and condition, to guide the refinement and upkeep of asset infrastructure. It is important to document an expected L.O.S. that is realistic to the City. It is common to strive for the highest L.O.S., however these service levels usually come at a cost. It is also helpful to consider the risk associated with a certain L.O.S. Therefore, expected L.O.S. should be determined in a way that balances both level of investment and associated risk to the City.

City's Transit Master Plan measures the planned level of service in terms of the targeted passengers per revenue hour and revenue hours per capita. Consistent with the analysis set out in Section 5.2.2, this analysis looks at the expansion of the Transit system within Lindsay only. These targets have been set at 10.0 and 0.9 respectively based on the calculations set out in Table 5-1. Moreover, based on these targets, ridership is anticipated to increase from 125,000 trips annually to 289,090.

8.3.3 Asset Management Strategy

The asset management strategy provides the recommended course of actions required to deliver the expected L.O.S. discussed in the previous section in a sustainable fashion. The course of actions, when combined together, form a long-term operating and capital forecast that includes:

- a) Non-infrastructure solutions: reduce costs and/or extend expected useful life estimates;



- b) Maintenance activities: regularly scheduled activities to maintain existing useful life levels, or repairs needed due to unplanned events;
- c) Renewal/Rehabilitation: significant repairs or maintenance planned to increase the useful life of assets;
- d) Replacement/Disposal: complete disposal and replacement of assets, when renewal or rehabilitation is no longer an option; and
- e) Expansion: given planned growth as outlined in Chapter 3.

The planned level of service includes non-infrastructure solutions such as expanded hours of operation, modified routes, fare strategies, and expanded service areas (including new routes). Infrastructure solutions to meet the planned level of service include adding a bus, adding bus racks to all vehicles, adding transit stops for new routes, and adding an expanded Transit Operations Centre and new terminal. This planned level of service will result in both operating and capital budget impacts over the forecast period. This has to be taken into consideration with the objective of increasing ridership while mitigating risk.

The Transit Master Plan, recommended the following service improvements and fare strategies to move towards the planned level of service:

1. Service Improvements
 - Expanded Hours of Operation
 - Expanded service areas and increased frequency
 - New Routes
2. Fare Strategies
 - 60-minute transfer
 - Expanded High School Student Monthly Activity Pass
 - Fare Rate Modifications
3. Technology
 - Integrated Smart Card Fare System

While the City has begun to implement some of these measures they will move further towards the planned level of service through the purchase of an additional bus and other associated infrastructure for the addition of a new route within Lindsay.



Table 8-5 presents the annual lifecycle costs for the transit service assets based on the recommended actions described above. A fundamental approach to calculating the cost of using a capital asset and for the provision of the revenue required when the time comes to retire and replace it is the “sinking fund method”. This method first estimates the future value of the asset at the time of replacement, by inflating the current value of the asset at an assumed annual capital inflation rate. A calculation is then performed to determine annual contributions which, when invested in a reserve fund, will grow with interest to a balance equal to the future replacement cost. The contributions are calculated such that they also increase annually with inflation.

Table 8-5
Annual Lifecycle Cost

Description	Annual Lifecycle Cost
Transit Operations Centre	47,865
Transit Terminal	3,780
Transit Stops	3,240
Bus	23,320
Bike Racks for 11 Buses	2,700
Integrated Smart Card Fare System	3,775
Total	84,680

8.3.4 Financing Strategy

The financing strategy outlines the suggested financial approach to fund the recommended asset management strategy outlined in Section 8.3.3. This forecast expands on the City’s operating and capital budget forecast to contained within the City’s Kawartha Lakes Transit Master Plan. The financial forecast within this section of the asset management plan includes:

1. Annual expenditure forecasts broken down by:
 - Maintenance/non-infrastructure solutions;
 - Renewal/rehabilitation activities;
 - Replacement/disposal activities; and
 - Expansion activities.
2. A breakdown of annual funding/revenue by source.



A summary of the replacement/disposal and expansionary capital needs over the 10-year forecast period are presented in Table 8-6.

Table 8-6
Replacement/Disposal and Expansionary Capital

Description	Total
Replacement / Disposal	
<u>Fleet</u>	
Buses	1,710,000
Replacement / Disposal Total	1,710,000
Expansion Activities	
<u>Fleet & Equipment</u>	
Buses	190,000
Bike Racks for 11 Buses	22,000
Integrated Smart Card Fare System	88,000
<u>Buildings</u>	
Transit Operations Centre	886,300
Transit Terminal	70,000
Transit Stops	60,000
<u>Studies</u>	
Transit Operations Centre	90,000
Transit Terminal	90,000
Transit Stops	40,000
Expansion Total	1,536,300
Total	3,246,300

The financing strategy forecast, presented in Table 8-7, assumes that all non-D.C.-eligible costs, not proposed to be funded (i.e. replacement capital and non-growth capital) will be debt funded.

Kawartha Lakes Transit passenger revenues have been forecast such that the relationship of fare revenue to ridership is maintained. Furthermore, gas tax revenues are forecast to increase based on the proposed increase in gas tax funding identified in the Transit Master Plan.

Tax based support is forecast to increase by 199% over the forecast period from \$328,569 in 2020 to \$981,385 in 2029. This increase is driven primarily by increase in the costs per revenue hour relative to the forecast passenger revenue from the increase in ridership to provide the planned level of service over the forecast period.



Table 8-7
Financing Strategy

Expenditure Forecast										
Description	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Maintenance / Non-Infrastructure Solutions										
<u>CKL Transit Operating Costs</u>										
Base Operating Costs ¹	1,565,513	1,565,513	1,565,513	1,565,513	1,565,513	1,565,513	1,565,513	1,565,513	1,565,513	1,565,513
Incremental Operating Costs ²	124,222	248,444	372,666	496,888	621,110	691,964	762,818	833,672	904,526	975,380
Incremental Revenue Hours	1,775	3,549	5,324	7,098	8,873	9,885	10,897	11,910	12,922	13,934
Integrated Smart Card Fare System ³	2,200	2,200	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
Replacement / Disposal										
<u>Debt Funded</u>										
Fleet		13,369	26,737	40,106	53,474	66,843	66,843	80,212	120,317	120,317
Expansion Activities										
<u>D.C. Funded</u>										
Fleet & Equipment	68,200	-	117,800	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-
Studies	-	24,800	67,500	-	-	-	-	67,500	-	-
<u>Debt Funded</u>										
Fleet & Equipment		3,076	3,076	8,388	8,388	8,388	8,388	8,388	8,388	8,388
Buildings		-	-	9,566	74,781	74,781	74,781	74,781	74,781	74,781
Studies		-	1,118	2,774	2,774	2,774	2,774	2,774	4,430	4,430
Total	1,760,135	1,857,401	2,156,810	2,125,635	2,328,441	2,412,663	2,483,517	2,635,240	2,680,355	2,751,209

1. \$1.04 per revenue hour, 15,027 revenue hours (2018 CKL Transit Master Plan)

2. \$70 per incremental revenue hour (2018 CKL Transit Master Plan)

3. \$200 per bus per year (2018 CKL Transit Master Plan)

Revenue Forecast										
Description	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Operating										
Base Passenger Revenue ¹	220,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000
Provincial Gas Tax ²	1,103,389	1,261,016	1,261,016	1,261,016	1,261,016	1,261,016	1,261,016	1,261,016	1,261,016	1,261,016
Incremental Passenger Revenue ¹	39,977	79,954	119,931	159,907	199,884	217,667	235,450	253,233	271,015	288,798
Capital										
D.C. Revenue	68,200	24,800	185,300	-	-	-	-	67,500	-	-
Municipal Contribution	328,569	271,631	370,564	484,711	647,541	713,980	767,052	833,491	928,324	981,395
Total	1,760,135	1,857,401	2,156,810	2,125,635	2,328,441	2,412,663	2,483,517	2,635,240	2,680,355	2,751,209

1. \$1.76 per trip (2018 CKL Transit Master Plan)



Chapter 9

By-Law Implementation



9. By-law Implementation

9.1 Public Consultation Process

9.1.1 Introduction

This chapter addresses the mandatory, formal public consultation process (Section 9.1.2), as well as the optional, informal consultation process (Section 9.1.3). The latter is designed to seek the co-operation and participation of those involved, in order to produce the most suitable policy. Section 9.1.4 addresses the anticipated impact of the D.C. on development from a generic viewpoint.

9.1.2 Public Meeting of Council

Section 12 of the D.C.A. indicates that before passing a D.C. by-law, Council must hold at least one public meeting, giving at least 20 clear days' notice thereof, in accordance with the Regulation. Council must also ensure that the proposed by-law and background report are made available to the public at least two weeks prior to the (first) meeting.

Any person who attends such a meeting may make representations related to the proposed by-law.

If a proposed by-law is changed following such a meeting, Council must determine whether a further meeting (under this section) is necessary (i.e. if the proposed by-law which is proposed for adoption has been changed in any respect, Council should formally consider whether an additional public meeting is required, incorporating this determination as part of the final by-law or associated resolution). It is noted that Council's decision regarding additional public meetings, once made, is final and not subject to review by a Court or the Local Planning Appeal Tribunal (L.P.A.T.) (formerly the Ontario Municipal Board (O.M.B.)).

9.1.3 Other Consultation Activity

There are three broad groupings of the public who are generally the most concerned with City D.C. policy:



1. The first grouping is the residential development community, consisting of land developers and builders, who are typically responsible for generating the majority of the D.C. revenues. Others, such as realtors, are directly impacted by D.C. policy. They are, therefore, potentially interested in all aspects of the charge, particularly the quantum by unit type, projects to be funded by the D.C. and the timing thereof, and City policy with respect to development agreements, D.C. credits and front-ending requirements.
2. The second public grouping embraces the public at large and includes taxpayer coalition groups and others interested in public policy.
3. The third grouping is the industrial/commercial/institutional development sector, consisting of land developers and major owners or organizations with significant construction plans, such as hotels, entertainment complexes, shopping centres, offices, industrial buildings and institutions. Also involved are organizations such as Industry Associations, the Chamber of Commerce, the Board of Trade and the Economic Development Agencies, who are all potentially interested in City D.C. policy. Their primary concern is frequently with the quantum of the charge, gross floor area exclusions such as basements, mechanical or indoor parking areas, or exemptions and phase-in or capping provisions in order to moderate the impact.

9.2 Anticipated Impact of the Charge on Development

The establishment of sound D.C. policy often requires the achievement of an acceptable balance between two competing realities. The first is that high non-residential D.C.s can, to some degree, represent a barrier to increased economic activity and sustained industrial/commercial growth, particularly for capital intensive uses. Also, in many cases, increased residential D.C.s can ultimately be expected to be recovered via higher housing prices and can impact project feasibility in some cases (e.g. rental apartments).

On the other hand, D.C.s or other City capital funding sources need to be obtained in order to help ensure that the necessary infrastructure and amenities are installed. The timely installation of such works is a key initiative in providing adequate service levels and in facilitating strong economic growth, investment and wealth generation.



9.3 Implementation Requirements

9.3.1 Introduction

Once the City has calculated the charge, prepared the complete background study, carried out the public process and passed a new by-law, the emphasis shifts to implementation matters.

These include notices, potential appeals and complaints, credits, front-ending agreements, subdivision agreement conditions and finally the collection of revenues and funding of projects.

The sections which follow overview the requirements in each case.

9.3.2 Notice of Passage

In accordance with s.13 of the D.C.A., when a D.C. by-law is passed, the City clerk shall give written notice of the passing and of the last day for appealing the by-law (the day that is 40 days after the day it was passed). Such notice must be given no later than 20 days after the day the by-law is passed (i.e. as of the day of newspaper publication or the mailing of the notice).

Section 10 of O.Reg. 82/98 further defines the notice requirements which are summarized as follows:

- notice may be given by publication in a newspaper which is (in the Clerk's opinion) of sufficient circulation to give the public reasonable notice, or by personal service, fax or mail to every owner of land in the area to which the by-law relates;
- s.s.10(4) lists the persons/organizations who must be given notice; and
- s.s.10(5) lists the eight items which the notice must cover.

9.3.3 By-law Pamphlet

In addition to the “notice” information, the City must prepare a “pamphlet” explaining each D.C. by-law in force, setting out:

- a description of the general purpose of the D.C.s;



- the “rules” for determining if a charge is payable in a particular case and for determining the amount of the charge;
- the services to which the D.C.s relate; and
- a general description of the general purpose of the Treasurer’s statement and where it may be received by the public.

Where a by-law is not appealed to the L.P.A.T., the pamphlet must be readied within 60 days after the by-law comes into force. Later dates apply to appealed by-laws.

The City must give one copy of the most recent pamphlet without charge, to any person who requests one.

9.3.4 Appeals

Sections 13 to 19 of the D.C.A. set out the requirements relative to making and processing a D.C. by-law appeal and L.P.A.T. Hearing in response to an appeal. Any person or organization may appeal a D.C. by-law to the L.P.A.T. by filing a notice of appeal with the City Clerk, setting out the objection to the by-law and the reasons supporting the objection. This must be done by the last day for appealing the by-law, which is 40 days after the by-law is passed.

The City is carrying out a public consultation process, in order to address the issues that come forward as part of that process, thereby avoiding or reducing the need for an appeal to be made.

9.3.5 Complaints

A person required to pay a D.C., or his agent, may complain to the Council imposing the charge that:

- the amount of the charge was incorrectly determined;
- the reduction to be used against the D.C. was incorrectly determined; or
- there was an error in the application of the D.C.

Sections 20 to 25 of the D.C.A. set out the requirements that exist, including the fact that a complaint may not be made later than 90 days after a D.C. (or any part of it) is payable. A complainant may appeal the decision of City Council to the L.P.A.T.



9.3.6 Credits

Sections 38 to 41 of the D.C.A. set out a number of credit requirements, which apply where a City agrees to allow a person to perform work in the future that relates to a service in the D.C. by-law.

These credits would be used to reduce the amount of D.C.s to be paid. The value of the credit is limited to the reasonable cost of the work which does not exceed the average level of service. The credit applies only to the service to which the work relates, unless the City agrees to expand the credit to other services for which a D.C. is payable.

9.3.7 Front-Ending Agreements

The City and one or more landowners may enter into a front-ending agreement which provides for the costs of a project which will benefit an area in the City to which the D.C. by-law applies. Such an agreement can provide for the costs to be borne by one or more parties to the agreement who are, in turn, reimbursed in future by persons who develop land defined in the agreement.

Part III of the D.C.A. (Sections 44 to 58) addresses front-ending agreements and removes some of the obstacles to their use which were contained in the D.C.A., 1989. Accordingly, the City assesses whether this mechanism is appropriate for its use, as part of funding projects prior to City funds being available.

9.3.8 Severance and Subdivision Agreement Conditions

Section 59 of the D.C.A. prevents a municipality from imposing directly or indirectly, a charge related to development or a requirement to construct a service related to development, by way of a condition or agreement under s.51 or s.53 of the Planning Act, except for:

- “local services, related to a plan of subdivision or within the area to which the plan relates, to be installed or paid for by the owner as a condition of approval under section 51 of the Planning Act;” and
- “local services to be installed or paid for by the owner as a condition of approval under section 53 of the Planning Act.”

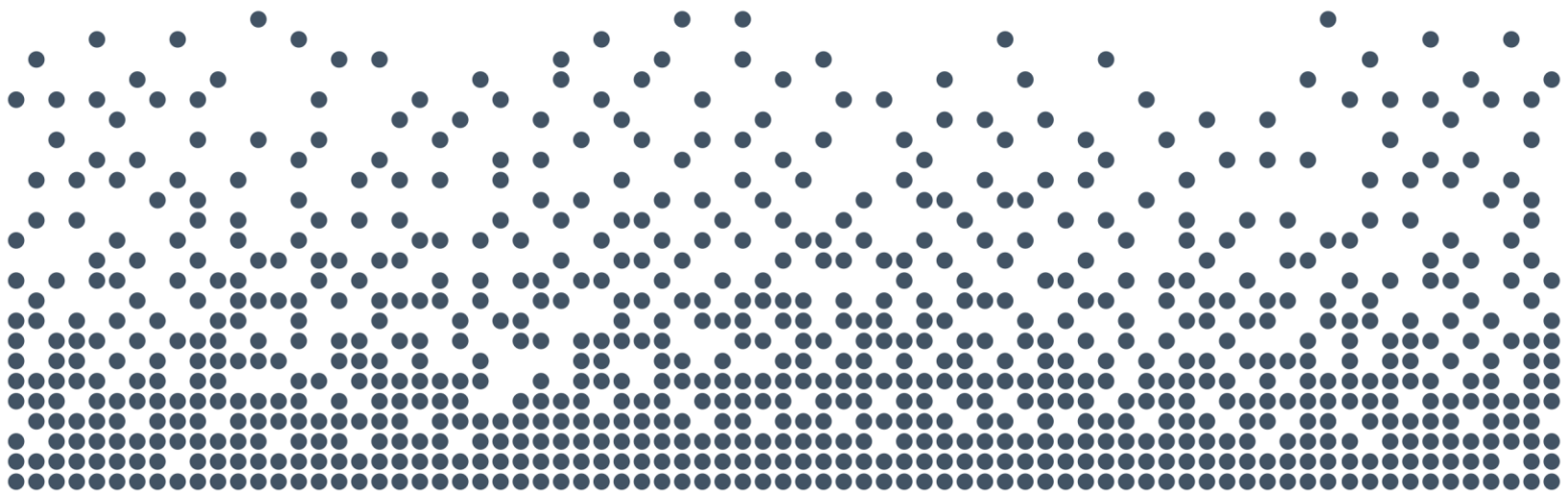


It is also noted that s.s.59(4) of the D.C.A. requires that the municipal approval authority for a draft plan of subdivision under s.s.51(31) of the Planning Act, use its power to impose conditions to ensure that the first purchaser of newly subdivided land is informed of all the D.C.s related to the development, at the time the land is transferred.

In this regard, if the City in question is a commenting agency, in order to comply with subsection 59(4) of the D.C.A. it would need to provide to the approval authority, information regarding the applicable City D.C.s related to the site.

If the City is an approval authority for the purposes of section 51 of the Planning Act, it would be responsible to ensure that it collects information from all entities which can impose a D.C.

The most effective way to ensure that purchasers are aware of this condition would be to require it as a provision in a registered subdivision agreement, so that any purchaser of the property would be aware of the charges at the time the title was searched prior to closing a transaction conveying the lands.



Appendices



Appendix A

Background Information on Residential and Non- Residential Growth Forecast



Schedule 1 City of Kawartha Lakes Residential Growth Forecast Summary

Year		Permanent Population (Including Census Undercount) ¹	Excluding Census Undercount					Housing Units								Permanent Person Per Unit (P.P.U.)	Permanent + Seasonal Person Per Unit (P.P.U.)
			Permanent Population	Institutional Population	Permanent Population Excluding Institutional	Seasonal Population	Total Permanent and Seasonal Population	Singles & Semi-Detached	Conversions ²	Multiples ³	Apartments ⁴	Other	Total Permanent Households	Seasonal Households	Total Households Including Seasonal		
Historical	Mid 2006	77,540	74,561	1,421	73,140	31,020	105,581	25,265		1,105	2,875	275	29,520	8,476	37,996	2.526	2.779
	Mid 2011	76,140	73,214	1,764	71,450	27,375	100,589	25,470		1,215	2,820	176	29,681	7,480	37,161	2.467	2.707
	Mid 2016	78,440	75,423	2,048	73,375	26,855	102,278	26,515		1,495	2,765	325	31,100	7,338	38,438	2.425	2.661
Forecast	Late 2019	80,120	77,042	2,088	74,954	28,317	105,359	27,300	248	1,536	2,947	325	32,355	7,737	40,092	2.381	2.628
	Late 2029	97,010	93,278	2,506	90,772	32,490	125,768	32,741	958	2,997	4,019	325	41,040	8,877	49,917	2.273	2.520
	Mid 2031	100,000	96,150	2,556	93,594	33,116	129,266	33,615	1,065	3,284	4,223	325	42,512	9,048	51,560	2.262	2.507
Incremental	Mid 2006 - Mid 2016	900	862	627	235	-4,165	-3,303	1,250	0	390	-110	50	1,580	-1,138	442		
	Mid 2016 - Late 2019	1,680	1,619	40	1,579	1,462	3,081	785	248	41	182	0	1,255	399	1,654		
	Late 2019 - Late 2029	16,890	16,236	418	15,818	4,173	20,409	5,441	710	1,462	1,072	0	8,685	1,140	9,825		
	Late 2019 - Mid 2031	19,880	19,108	468	18,640	4,799	23,907	6,315	817	1,748	1,277	0	10,157	1,311	11,468		

Source: Watson & Associates Economists Ltd., 2019. Forecast permanent and seasonal population and housing growth derived from City of Kawartha Lakes Summary of Population and Employment Growth 2006-2031, December 3, 2009. The 2031 population forecast is consistent with Schedule 3 of the Provincial Growth Plan for the Greater Golden Horseshoe, Schedule 3, 2031 (B), May 2019.

¹ Census undercount estimated at approximately 4.0%. Note: Population including the undercount has been rounded.

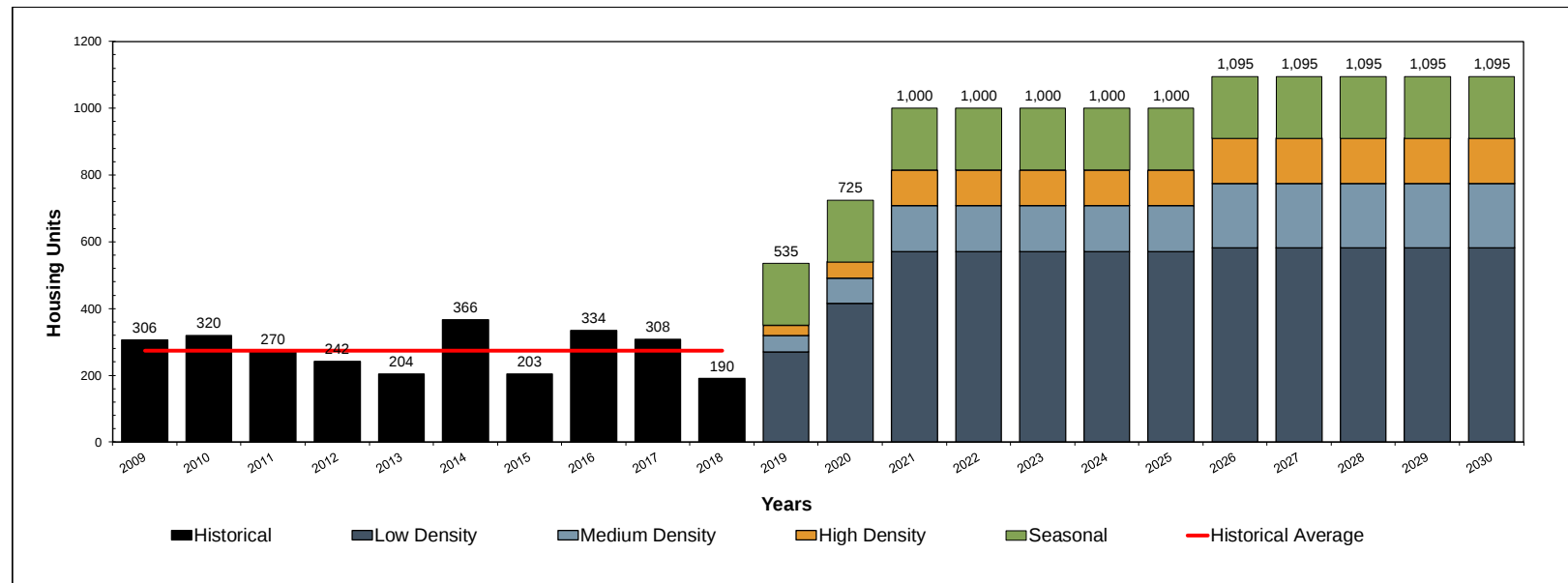
² Conversion of existing seasonal housing units to year-round permanent housing units.

³ Includes townhouses and apartments in duplexes.

⁴ Includes bachelor, 1-bedroom and 2-bedroom+ apartments.



Figure A-1
City of Kawartha Lakes
Annual Housing Forecast¹



Source: Historical housing activity from City of Kawartha Lakes Building Department building permit data, 2009-2018.

¹ Growth forecast represents calendar year.



Schedule 2a
City of Kawartha Lakes
Estimate of the Anticipated Amount, Type and Location of Residential Development for which Development
Charges Can Be Imposed

Development Location	Timing	Singles & Semi-Detached	Multiples ¹	Apartments ²	Total Residential Units Unadjusted for Conversions	Gross Seasonal Units Unadjusted for Conversions	Seasonal Units Adjusted for Conversion	Total Units Including Gross Seasonal	Conversions ³
Lindsay	2019 - 2029	3,607	1,080	866	5,553	-	-	5,553	-
	2019 - 2031	4,186	1,292	1,032	6,510	-	-	6,510	-
Bobcaygeon	2019 - 2029	531	109	46	686	-	-	686	-
	2019 - 2031	616	130	55	801	-	-	801	-
Fenelon Falls	2019 - 2029	490	127	52	669	-	-	669	-
	2019 - 2031	568	152	62	782	-	-	782	-
Omemee	2019 - 2029	269	-	-	269	-	-	269	-
	2019 - 2031	313	-	-	313	-	-	313	-
Other-Water Serviced	2019 - 2029	14	-	-	14	-	-	14	-
	2019 - 2031	16	-	-	16	-	-	16	-
Other-Sewer Serviced	2019 - 2029	7	-	-	7	-	-	7	-
	2019 - 2031	8	-	-	8	-	-	8	-
Unserviced	2019 - 2029	524	146	107	777	1,850	1,140	2,627	710
	2019 - 2031	609	175	127	911	2,128	1,311	3,039	817
City of Kawartha Lakes	2019 - 2029	5,441	1,462	1,072	7,975	1,850	1,140	9,825	710
	2019 - 2031	6,315	1,748	1,277	9,340	2,128	1,311	11,468	817



Schedule 2b
City of Kawartha Lakes
Estimate of the Anticipated Amount, Type and Location of Residential Development for which Development
Charges Can Be Imposed

Development Location	Timing	Gross Permanent Population in New Units	Existing Unit Population Change	Permanent Net Population Increase Excluding Conversions	Institutional Population	50% Seasonal Population Equivalent Excluding Conversions	100% Seasonal Population Equivalent Excluding Conversions	Net Population Increase (including Institutional and 50% Seasonal Population Equivalent) Including Conversions	Net Population Increase (including Institutional and 100% Seasonal Population Equivalent) Excluding Conversions	Population Change From Conversion of Seasonal to Permanent Units	Net Population Increase (including Institutional and 50% Seasonal Population Equivalent) Including Conversions	Net Population Increase (including Institutional and 100% Seasonal Population Equivalent) Including Conversions
Lindsay	2019 - 2029	12,487	(841)	11,646	376	-	-	12,022	12,022	-	12,022	12,022
	2019 - 2031	14,612	(948)	13,664	421	-	-	14,085	14,085	-	14,085	14,085
Bobcaygeon	2019 - 2029	1,622	(144)	1,479	23	-	-	1,502	1,502	-	1,502	1,502
	2019 - 2031	1,892	(162)	1,730	26	-	-	1,756	1,756	-	1,756	1,756
Fenelon Falls	2019 - 2029	1,567	(94)	1,473	19	-	-	1,492	1,492	-	1,492	1,492
	2019 - 2031	1,831	(106)	1,725	21	-	-	1,746	1,746	-	1,746	1,746
Omemee	2019 - 2029	670	(57)	613	-	-	-	613	613	-	613	613
	2019 - 2031	778	(64)	714	-	-	-	714	714	-	714	714
Other-Water Serviced	2019 - 2029	34	(275)	(241)	-	-	-	(241)	(241)	-	(241)	(241)
	2019 - 2031	39	(310)	(270)	-	-	-	(270)	(270)	-	(270)	(270)
Other-Sewer Serviced	2019 - 2029	16	(35)	(19)	-	-	-	(19)	(19)	-	(19)	(19)
	2019 - 2031	19	(40)	(21)	-	-	-	(21)	(21)	-	(21)	(21)
Unserviced	2019 - 2029	1,766	(2,665)	(899)	-	3,386	6,771	2,487	5,872	(831)	1,656	5,041
	2019 - 2031	2,066	(3,002)	(936)	-	3,894	7,788	2,958	6,852	(957)	2,002	5,896
City of Kawartha Lakes	2019 - 2029	18,164	(4,112)	14,052	418	3,386	6,771	17,856	21,241	(831)	17,025	20,409
	2019 - 2031	21,238	(4,632)	16,606	468	3,894	7,788	20,968	24,863	(957)	20,012	23,907



Schedule 2c
City of Kawartha Lakes
Estimate of the Anticipated Amount, Type and Location of Residential Development for which Development
Charges Can Be Imposed

Development Location	Timing	Gross Permanent Population in New Units	50% Seasonal Population Equivalent Excluding Conversions	100% Seasonal Population Equivalent Excluding Conversions	Total Gross Population in New Permanent and 50% Seasonal Units	Total Gross Population in New Permanent and 100% Seasonal Units
Lindsay	2019 - 2029	12,487	-	-	12,487	12,487
	2019 - 2031	14,612	-	-	14,612	14,612
Bobcaygeon	2019 - 2029	1,622	-	-	1,622	1,622
	2019 - 2031	1,892	-	-	1,892	1,892
Fenelon Falls	2019 - 2029	1,567	-	-	1,567	1,567
	2019 - 2031	1,831	-	-	1,831	1,831
Omeme	2019 - 2029	670	-	-	670	670
	2019 - 2031	778	-	-	778	778
Other-Water Serviced	2019 - 2029	34	-	-	34	34
	2019 - 2031	39	-	-	39	39
Other-Sewer Serviced	2019 - 2029	16	-	-	16	16
	2019 - 2031	19	-	-	19	19
Unserviced	2019 - 2029	1,766	3,386	6,771	5,152	8,537
	2019 - 2031	2,066	3,894	7,788	5,960	9,854
City of Kawartha Lakes	2019 - 2029	18,164	3,386	6,771	21,550	24,935
	2019 - 2031	21,238	3,894	7,788	25,132	29,026

Source: Watson & Associates Economists Ltd., 2019.

Residential distribution based on similar distribution from City of Kawartha Lakes Growth Management Strategy, 2011.

¹ Includes townhomes and apartments in duplexes.

² Includes bachelor, 1-bedroom and 2-bedroom+ apartments.

³ Conversion of existing seasonal housing units to year-round permanent housing units.

Note: Numbers may not add to totals due to rounding.



Schedule 3 City of Kawartha Lakes Current Year Growth Forecast Mid 2016 to Late 2019

			Population
Mid 2016 Population (Permanent and Seasonal)			102,278
Occupants of Permanent New Housing Units, Mid 2016 to Late 2019	Units (2)	1,007	
	multiplied by P.P.U. (3)	2,205	
	gross population increase	2,220	2,220
Occupants of Converted Units Mid 2016 to Late 2019	Conversion Units (4)	248	
	multiplied by P.P.U. (3)	2,412	
	gross population increase	598	598
Occupants of New Seasonal Units Mid 2016 to Late 2019	Net Seasonal Units(2)	399	
	multiplied by P.P.U. (3)	3,660	
	gross population increase	1,460	1,460
Occupants of New Equivalent Institutional Units Mid 2016 to Late 2019	Units	36	
	multiplied by P.P.U. (3)	1,100	
	gross population increase	40	40
Total Units (Permanent and Seasonal)	Total Units	1,654	
	Total gross population increase		4,318
Decline in Housing Unit Occupancy, Mid 2016 to Late 2019	Units (5)	31,100	
	multiplied by P.P.U. decline rate (6)	-0.0398	
	total decline in population	-1,237	-1,237
Population Estimate to Late 2019 (Permanent and Seasonal)			105,359
Net Population Increase, Mid 2016 to Late 2019 (Permanent and Seasonal)			3,081

- (1) 2016 population based on Statistics Canada Census unadjusted for Census undercount.
 (2) Estimated residential units constructed, - to the beginning of the growth period assuming a six-month lag between construction and occupancy.
 (3) Average number of persons per unit (P.P.U.) is assumed to be:

Structural Type	Persons Per Unit ¹ (P.P.U.)	% Distribution of Estimated Units ²	Weighted Persons Per Unit Average
<i>Singles & Semi Detached</i>	2.412	78%	1.880
<i>Multiples (7)</i>	1.960	4%	0.079
<i>Apartments (8)</i>	1.364	18%	0.246
Permanent Total		100%	2.205
Seasonal Total	3.660	100%	3.660

¹ Permanent persons per unit based on 2016 Census custom database.

² Based on Building permit/completion activity.

- (4) Conversion of units from seasonal to permanent occupancy.
 (5) 2011 households taken from StatsCan Census.
 (6) Decline occurs due to aging of the population and family life cycle changes, lower fertility rates and changing economic conditions.
 (7) Includes townhomes and apartments in duplexes.
 (8) Includes bachelor, 1 bedroom and 2 bedroom+ apartments.

Note: Numbers may not add to totals due to rounding.



Schedule 4 City of Kawartha Lakes 10-Year Growth Forecast Late 2019 to Late 2029

			Population
Late 2019 Population (Permanent and Seasonal)			105,359
Occupants of Permanent New Housing Units, Late 2019 to Late 2029	Units (2)	7,975	
	<i>multiplied by P.P.U. (3)</i>	2,278	
	<i>gross population increase</i>	18,164	18,164
Occupants of Converted Units Late 2019 to Late 2029	<i>Conversion Units (4)</i>	710	
	<i>multiplied by P.P.U. (3)</i>	2,489	
	<i>gross population increase</i>	1,767	1,767
Occupants of New Seasonal Units Late 2019 to Late 2029	<i>Net Seasonal Units (2)</i>	1,140	
	<i>multiplied by P.P.U. (3)</i>	3,660	
	<i>gross population increase</i>	4,172	4,172
Occupants of New Equivalent Institutional Units Late 2019 to Late 2029	<i>Units</i>	380	
	<i>multiplied by P.P.U. (3)</i>	1,100	
	<i>gross population increase</i>	418	418
Total Units (Permanent and Seasonal)	<i>Total Units</i>	9,825	
	<i>Total gross population increase</i>		24,521
Decline in Housing Unit Occupancy, Late 2019 to Late 2029	<i>Units (5)</i>	32,107	
	<i>multiplied by P.P.U. decline rate (6)</i>	-0.1281	
	<i>total decline in population</i>	-4,112	-4,112
Population Estimate to Late 2029 (Permanent and Seasonal)			125,768
<i>Net Population Increase, Late 2019 to Late 2029 (Permanent and Seasonal)</i>			<i>20,409</i>

(1) Late 2019 Population (Permanent and Seasonal) based on:
2016 Population (102,278) + Mid 2016 to Late 2019 estimated housing units to beginning of forecast period $(1,007 \times 2.205 = 2,220) + (31,100 \times -0.0398 = -1,237) + \text{Converted Units } (248 \times 2.412 = 598) + \text{Seasonal population } (399 \times 3.660 = 1,460) + \text{Institutional } (38 \times 1.100 = 42) = 105,359$

(2) Based upon forecast building permits/completions assuming a lag between construction and occupancy.

(3) Average number of persons per unit (ppu) is assumed to be:

Structural Type	Persons Per Unit ¹ (P.P.U.)	% Distribution of Estimated Units ²	Weighted Persons Per Unit Average
<i>Singles & Semi Detached</i>	2.489	68%	1.698
<i>Multiples (7)</i>	2.214	18%	0.406
<i>Apartments (8)</i>	1.290	13%	0.173
<i>one bedroom or less</i>	1.125		
<i>two bedrooms or more</i>	1.493		
Permanent Total		100%	2.278
Seasonal Total	3.660	100%	3.660

¹ Permanent persons per unit based on adjusted Statistics Canada Custom 2016 Census database.

² Forecast unit mix based upon historical trends and housing units in the development process.

(4) Conversion of units from seasonal to permanent occupancy.

(5) Late 2019 households based upon 31,100 (2016 Census) + 1,007 (Mid 2016 to Late 2019 unit estimate) = 32,107

(6) Decline occurs due to aging of the population and family life cycle changes, lower fertility rates and changing economic conditions.

(7) Includes townhomes and apartments in duplexes.

(8) Includes bachelor, 1 bedroom and 2 bedroom+ apartments.

Note: Numbers may not add to totals due to rounding.



Schedule 5 City of Kawartha Lakes Long Term Growth Forecast Late 2019 to Mid 2031

			Population
Late 2019 Population (Permanent and Seasonal)			105,359
Occupants of Permanent New Housing Units, Late 2019 to Mid 2031	Units (2)	9,340	
	multiplied by P.P.U. (3)	2,274	
	gross population increase	21,238	21,238
Occupants of Converted Units Late 2019 to Mid 2031	Conversion Units (2)	817	
	multiplied by P.P.U. (3)	2,489	
	gross population increase	2,034	2,034
Occupants of New Seasonal Units Late 2019 to Mid 2031	Net Seasonal Units (2)	1,311	
	multiplied by P.P.U. (3)	3,660	
	gross population increase	4,798	4,798
Occupants of New Equivalent Institutional Units Late 2019 to Mid 2031	Units	426	
	multiplied by P.P.U. (3)	1,100	
	gross population increase	469	469
Total Units (Permanent and Seasonal)	Total Units	11,468	
	Total gross population increase		28,539
Decline in Housing Unit Occupancy, Late 2019 to Mid 2031	Units (4)	32,107	
	multiplied by P.P.U. decline rate (5)	-0.1443	
	total decline in population	-4,632	-4,632
Population Estimate to Mid 2031 (Permanent and Seasonal)			129,266
Net Population Increase, Late 2019 to Mid 2031 (Permanent and Seasonal)			23,907

- (1) Late 2019 Population (Permanent and Seasonal) based on:
 $2016 \text{ Population } (102,218) + \text{Mid } 2016 \text{ to Late } 2019 \text{ estimated housing units to beginning of forecast period } (1,007 \times 2.274 = 2,290) + (31,100 \times -0.0398 = -1,237) + \text{Converted Units } (248 \times 2.412 = 598) + \text{Seasonal population } (399 \times 3.660 = 1,460) + \text{Institutional } (38 \times 1.100 = 42) = 105,359$
- (2) Based upon forecast building permits/completions assuming a lag between construction and occupancy.
- (3) Average number of persons per unit (ppu) is assumed to be:

Structural Type	Persons Per Unit ¹ (P.P.U.)	% Distribution of Estimated Units ²	Weighted Persons Per Unit Average
Singles & Semi Detached	2.489	68%	1.683
Multiples (6)	2.214	19%	0.414
Apartments (7)	1.290	14%	0.176
one bedroom or less	1.125		
two bedrooms or more	1.493		
Permanent Total		100%	2.274
Seasonal Total	3.660	100%	3.660

¹ Permanent persons per unit based on adjusted Statistics Canada Custom 2016 Census database.

² Forecast unit mix based upon historical trends and housing units in the development process.

- (4) Late 2019 households based upon 31,100 (2016 Census) + 1,007 (Mid 2016 to Late 2019 unit estimate) = 32,107
- (5) Decline occurs due to aging of the population and family life cycle changes, lower fertility rates and changing economic conditions.
- (6) Includes townhomes and apartments in duplexes.
- (7) Includes bachelor, 1 bedroom and 2 bedroom+ apartments.

Note: Numbers may not add to totals due to rounding.



Schedule 6
City of Kawartha Lakes
Historical Residential Building Permits
Years 2009 to 2018

Year	Residential Building Permits			
	Singles & Semi Detached	Multiples ¹	Apartments ²	Total
2009	224	12	70	306
2010	308	10	2	320
2011	251	17	2	270
2012	211	8	23	242
2013	167	34	3	204
Sub-total	1,161	81	100	1,342
Average (2009 - 2013)	232	16	20	268
% Breakdown	86.5%	6.0%	7.5%	100.0%
2014	266	75	25	366
2015	173	30	0	203
2016	274	0	60	334
2017	280	12	16	308
2018	96	4	90	190
Sub-total	1,089	121	191	1,401
Average (2014 - 2018)	218	24	38	280
% Breakdown	77.7%	8.6%	13.6%	100.0%
2009 - 2018				
Total	2,250	202	291	2,743
Average	225	20	29	274
% Breakdown	82.0%	7.4%	10.6%	100.0%

Source: Historical housing activity from City of Kawartha Lakes Building Department building permit data, 2009-2018.

¹ Includes townhouses and apartments in duplexes.

² Includes bachelor, 1 bedroom and 2 bedroom+ apartments.



Schedule 7
City of Kawartha Lakes
Person Per Unit by Age and Type of Dwelling
(2016 Census)

Age of Dwelling	Singles and Semi-Detached						15 Year Average	15 Year Forecast ¹
	< 1 BR	1 BR	2 BR	3/4 BR	5+ BR	Total		
1-5	-	-	1.899	2.603	3.769	2.412		
6-10	-	-	1.815	2.616	3.429	2.464		
11-15	-	-	1.920	2.662	3.862	2.639	2.505	2.489
16-20	-	-	1.976	2.620	3.762	2.614		
20-25	-	-	1.837	2.557	3.571	2.541		
25-35	-	-	1.896	2.580	3.519	2.553		
35+	-	1.568	1.887	2.470	3.643	2.400		
Total	-	1.556	1.888	2.528	3.630	2.463		

Age of Dwelling	Multiples ¹						15 Year Average	15 Year Forecast ¹
	< 1 BR	1 BR	2 BR	3/4 BR	5+ BR	Total		
1-5	-	-	-	-	-	1.960		
6-10	-	-	-	-	-	2.000		
11-15	-	-	-	2.333	-	2.238	2.066	2.214
16-20	-	-	-	-	-	2.133		
20-25	-	-	-	-	-	2.095		
25-35	-	-	2.111	2.474	-	2.256		
35+	-	1.308	2.038	2.576	3.077	2.181		
Total	-	1.265	1.838	2.563	3.923	2.156		

Age of Dwelling	Apartments ²						15 Year Average	15 Year Forecast ¹
	< 1 BR	1 BR	2 BR	3/4 BR	5+ BR	Total		
1-5	-	1.333	-	-	-	1.364		
6-10	-	1.000	-	-	-	1.294		
11-15	-	-	-	-	-	-	1.329	1.290
16-20	-	-	1.273	-	-	1.409		
20-25	-	1.063	1.333	-	-	1.310		
25-35	-	1.235	1.667	-	-	1.585		
35+	-	1.144	1.799	2.625	-	1.536		
Total	-	1.163	1.701	2.420	-	1.513		

Age of Dwelling	All Density Types					
	< 1 BR	1 BR	2 BR	3/4 BR	5+ BR	Total
1-5	-	1.409	1.865	2.578	3.571	2.313
6-10	-	1.450	1.734	2.598	3.200	2.362
11-15	-	1.545	1.857	2.655	4.000	2.574
16-20	-	1.615	1.754	2.634	3.905	2.495
20-25	-	1.208	1.797	2.569	3.436	2.429
25-35	-	1.269	1.838	2.583	3.500	2.444
35+	-	1.259	1.874	2.477	3.665	2.298
Total	-	1.291	1.850	2.532	3.625	2.359

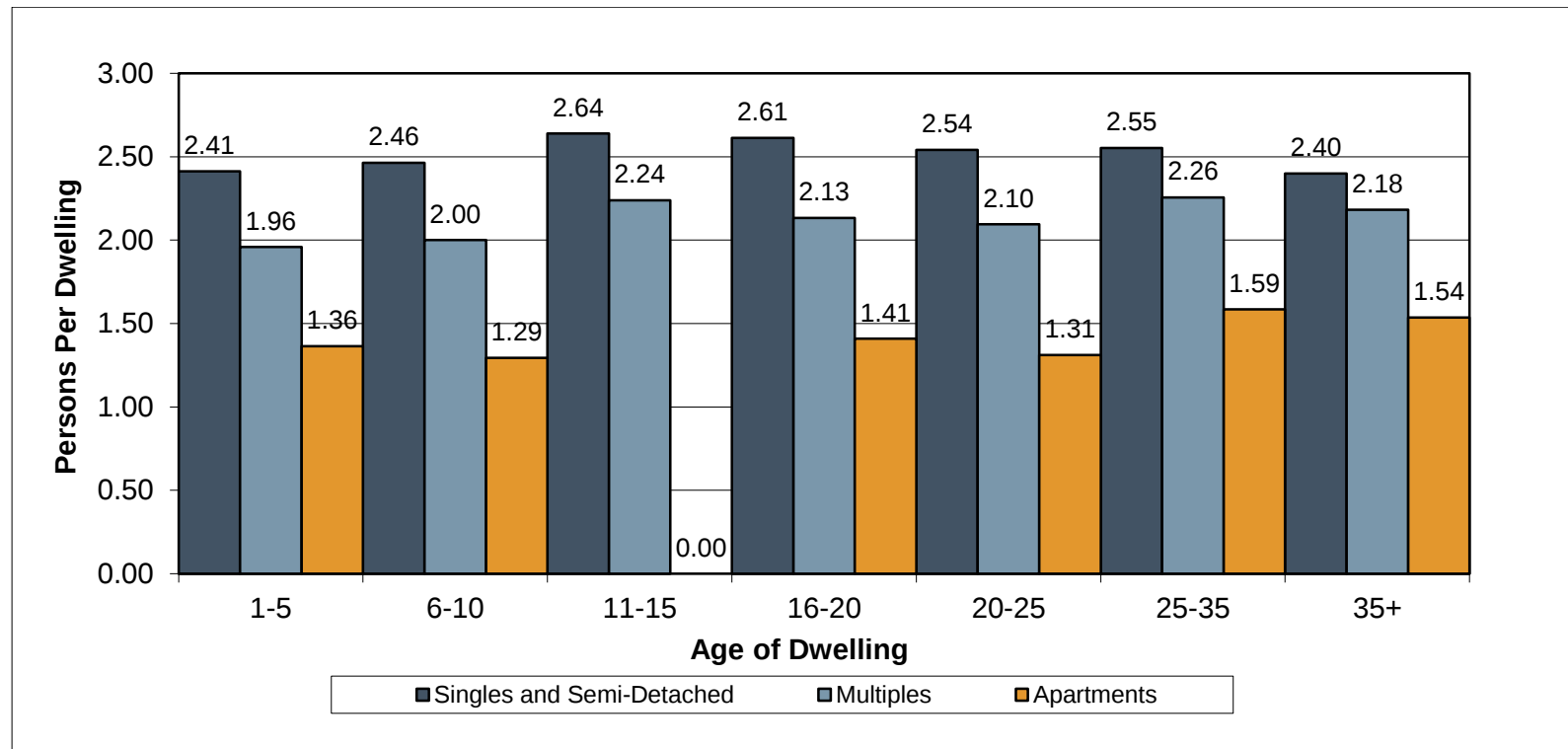
¹ PPU has been forecasted based on 2001-2016 historical trends.

Note: Does not include Statistics Canada data classified as 'Other'

P.P.U. Not calculated for samples less than or equal to 50 dwelling units, and does not include institutional population.



Schedule 8
City of Kawartha Lakes
Person Per Unit Structural Type and Age of Dwelling
(2016 Census)





Schedule 9a City of Kawartha Lakes Employment Forecast, 2019 to 2031

Period	Population	Activity Rate								Employment								Employment
		Primary	Work at Home	Industrial	Commercial/ Population Related	Institutional	Total	N.F.P.O.W. ¹	Total Including NFPOW	Primary	Work at Home	Industrial	Commercial/ Population Related	Institutional	Total	N.F.P.O.W. ¹	Total Employment (Including N.F.P.O.W.)	Total (Excluding Work at Home and N.F.P.O.W.)
Mid 2006	74,561	0.005	0.053	0.049	0.107	0.079	0.294	0.027	0.320	380	3,960	3,680	8,005	5,860	21,885	1,987	23,872	17,925
Mid 2011	73,214	0.006	0.045	0.044	0.105	0.087	0.288	0.026	0.313	440	3,315	3,248	7,673	6,375	21,050	1,900	22,950	17,735
Mid 2016	75,423	0.006	0.042	0.042	0.100	0.084	0.273	0.025	0.298	450	3,165	3,145	7,520	6,305	20,585	1,858	22,443	17,420
Late 2019	77,042	0.006	0.042	0.041	0.099	0.082	0.270	0.025	0.295	471	3,233	3,170	7,623	6,314	20,811	1,898	22,709	17,578
Late 2029	93,278	0.005	0.043	0.039	0.100	0.073	0.259	0.023	0.283	471	4,017	3,610	9,297	6,804	24,199	2,178	26,377	20,182
Mid 2031	96,150	0.005	0.043	0.038	0.100	0.072	0.257	0.023	0.281	471	4,141	3,678	9,574	6,891	24,755	2,245	27,000	20,614
Incremental Change																		
Mid 2006 - Mid 2011	-1,347	0.001	-0.008	-0.005	-0.003	0.008	-0.006	-0.001	-0.007	60	-645	-433	-333	515	-835	-87	-922	-190
Mid 2011 - Mid 2016	2,209	0.0000	-0.0033	-0.0027	-0.0051	-0.0035	-0.0146	-0.0013	-0.0159	10	-150	-103	-153	-70	-465	-42	-507	-315
Mid 2016 - Late 2019	1,619	0.0001	0.0000	-0.0006	-0.0008	-0.0016	-0.0028	0.0000	-0.0028	21	68	25	103	9	226	40	266	158
Late 2019 - Late 2029	16,236	-0.0011	0.0011	-0.0024	0.0007	-0.0090	-0.0107	-0.0013	-0.0120	0	784	440	1,674	490	3,388	280	3,668	2,604
Late 2019 - Mid 2031	19,108	-0.0012	0.0011	-0.0029	0.0006	-0.0103	-0.0127	-0.0013	-0.0140	0	908	508	1,951	577	3,944	347	4,291	3,036
Annual Average																		
Mid 2006 - Mid 2011	-269	0.00018	-0.00157	-0.00100	-0.00051	0.00170	-0.00120	-0.00014	-0.00134	12	-129	-87	-67	103	-167	-17	-184	-38
Mid 2011 - Mid 2016	442	0.0000	-0.0007	-0.0005	-0.0010	-0.0007	-0.0029	-0.0003	-0.0032	2	-30	-21	-31	-14	-93	-8	-101	-63
Mid 2016 - Late 2019	540	0.0000	0.0000	-0.0002	-0.0003	-0.0005	-0.0009	0.0000	-0.0009	7	23	8	34	3	75	13	89	53
Late 2019 - Late 2029	1,624	-0.00011	0.00011	-0.00024	0.00007	-0.00090	-0.00107	-0.00013	-0.00120	0	78	44	167	49	339	28	367	260
Late 2019 - Mid 2031	1,662	-0.0001	0.0001	-0.0003	0.0001	-0.0009	-0.0011	-0.0001	-0.0012	0	79	44	170	50	343	30	373	264

Source: Watson & Associates Economists Ltd., 2019.

¹ Statistics Canada defines no fixed place of work (N.F.P.O.W.) employees as "persons who do not go from home to the same work place location at the beginning of each shift". Such persons include building and landscape contractors, travelling salespersons, independent truck drivers, etc.



Schedule 9b
City of Kawartha Lakes
Employment and Gross Floor Area (G.F.A.) Forecast, 2019 to 2031

Period	Population	Employment					Gross Floor Area in Square Feet (Estimated) ¹			
		Primary	Industrial	Commercial/ Population Related	Institutional	Total	Industrial	Commercial/ Population Related	Institutional	Total
Mid 2006	74,561	380	3,680	8,005	5,860	17,925				
Mid 2011	73,214	440	3,248	7,673	6,375	17,735				
Mid 2016	75,423	450	3,145	7,520	6,305	17,420				
Late 2019	77,042	471	3,170	7,623	6,314	17,578				
Late 2029	93,278	471	3,610	9,297	6,804	20,182				
Mid 2031	96,150	471	3,678	9,574	6,891	20,614				
Incremental Change										
Mid 2006 - Mid 2011	-1,347	60	-433	-333	515	-190				
Mid 2011 - Mid 2016	2,209	10	-103	-153	-70	-315				
Mid 2016 - Late 2019	1,619	21	25	103	9	158	30,000	51,500	6,300	87,800
Late 2019 - Late 2029	16,236	0	440	1,674	490	2,604	528,000	837,000	343,000	1,708,000
Late 2019 - Mid 2031	19,108	0	508	1,951	577	3,036	609,600	975,500	403,900	1,989,000
Annual Average										
Mid 2006 - Mid 2011	-269	12	-87	-67	103	-38				
Mid 2011 - Mid 2016	442	2	-21	-31	-14	-63				
Mid 2016 - Late 2019	540	7	8	34	3	53	10,000	17,167	2,100	29,267
Late 2019 - Late 2029	1,624	0	44	167	49	260	52,800	83,700	34,300	170,800
Late 2019 - Mid 2031	1,662	0	44	170	50	264	53,009	84,826	35,122	172,957

Source: Watson & Associates Economists Ltd., 2019.

¹ Square Foot Per Employee Assumptions

Industrial 1,200

Commercial/ Population Related 500

Institutional 700

* Reflects Late 2019 to Mid 2031 forecast period

Note: Numbers may not add to totals due to rounding.



Schedule 9c
City of Kawartha Lakes
Estimate of the Anticipated Amount, Type and Location of Non-Residential
Development for Which Development Charges Can be Imposed

Development Location	Timing	Industrial G.F.A. S.F. ¹	Commercial G.F.A. S.F. ¹	Institutional G.F.A. S.F. ¹	Total Non- Residential G.F.A. S.F.	Employment Increase ²
Lindsay	2019 - 2029	466,800	615,000	254,100	1,335,900	1,982
	2019 - 2031	538,800	717,000	299,600	1,555,400	2,311
Bobcaygeon	2019 - 2029	-	42,000	51,800	93,800	158
	2019 - 2031	-	49,000	60,900	109,900	185
Fenelon Falls	2019 - 2029	28,800	42,000	34,300	105,100	157
	2019 - 2031	33,600	49,000	40,600	123,200	184
Omeme	2019 - 2029	-	83,500	-	83,500	167
	2019 - 2031	-	97,500	-	97,500	195
Other-Water Serviced	2019 - 2029	17,600	6,100	2,800	26,500	31
	2019 - 2031	20,300	7,100	2,800	30,200	35
Other-Sewer Serviced	2019 - 2029	-	41,900	-	41,900	84
	2019 - 2031	-	48,800	-	48,800	98
Unserviced	2019 - 2029	14,800	6,500	-	21,300	25
	2019 - 2031	16,900	7,100	-	24,000	28
City of Kawartha Lakes	2019 - 2029	528,000	837,000	343,000	1,708,000	2,604
	2019 - 2031	609,600	975,500	403,900	1,989,000	3,036

Source: Watson & Associates Economists Ltd., 2019.

¹ Square feet per employee assumptions:

Industrial	1,200
Commercial	500
Institutional	700

² Employment Increase does not include No Fixed Place of Work.

* Reflects Late 2019 to Mid 2031 forecast period

Note: Numbers may not add to totals due to rounding.



Schedule 10
City of Kawartha Lakes
Non-Residential Construction Value
Years 2007 to 2016
(000's 2018 \$)

YEAR	Industrial				Commercial				Institutional				Total			
	New	Improve	Additions	Total	New	Improve	Additions	Total	New	Improve	Additions	Total	New	Improve	Additions	Total
2007	3,805	1,091	0	4,896	2,687	2,638	757	6,081	1,497	592	5,354	7,444	7,989	4,321	6,111	18,420
2008	4,472	692	0	5,164	8,229	1,439	570	10,237	1,239	829	2,394	4,462	13,940	2,959	2,964	19,863
2009	5,386	1,197	2,260	8,842	2,522	1,220	0	3,743	11,747	741	283	12,771	19,655	3,158	2,543	25,356
2010	3,832	523	0	4,355	1,271	3,797	6,579	11,646	142	1,247	1,673	3,061	5,245	5,566	8,251	19,062
2012	2,704	2,923	750	6,377	3,737	2,951	9,763	16,451	4	1,345	1,354	2,704	6,445	7,220	11,867	25,532
2013	1,025	3,431	999	5,455	2,404	2,133	1,683	6,220	8,416	1,992	7,947	18,355	11,844	7,557	10,629	30,030
2014	1,591	3,525	1,238	6,355	8,921	3,075	4,177	16,172	970	646	630	2,246	11,482	7,247	6,044	24,773
2015	428	1,729	2,526	4,684	3,695	1,756	1,038	6,489	0	1,256	233	1,489	4,124	4,741	3,797	12,662
2016	248	2,534	2,399	5,182	5,750	1,924	9,104	16,779	403	643	0	1,046	6,402	5,101	11,503	23,006
Subtotal	26,499	18,783	10,173	55,455	48,252	22,468	34,758	105,478	24,703	11,383	20,356	56,442	99,453	52,634	65,287	217,375
Percent of Total	48%	34%	18%	100%	46%	21%	33%	100%	44%	20%	36%	100%	46%	24%	30%	100%
Average	2,650	1,878	1,695	5,546	4,825	2,247	3,862	10,548	2,745	1,138	2,262	5,644	9,945	5,263	6,529	21,737
2007 - 2011 Period Total				27,403				43,366				30,602				101,371
2007 - 2011 Average				5,481				8,673				6,120				20,274
% Breakdown				27.0%				42.8%				30.2%				100.0%
2012 - 2016 Period Total				28,052				62,112				25,839				116,004
2012 - 2016 Average				5,610				12,422				5,168				23,201
% Breakdown				24.2%				53.5%				22.3%				100.0%
2007 - 2016 Period Total				55,455				105,478				56,442				217,375
2007 - 2016 Average				5,546				10,548				5,644				21,737
% Breakdown				25.5%				48.5%				26.0%				100.0%

Source: Statistics Canada Publication, 64-001-X1B

Note: Inflated to year-end 2017 (January, 2018) dollars using Reed Construction Cost Index



Schedule 11
City of Kawartha Lakes
Employment to Population Ratio by Major Employment Sector, 2006 to 2016

NAICS		Year			Change		Comments
		2006	2011	2016	06-11	11-16	
Employment by industry							Categories which relate to local land-based resources
	<u>Primary Industry Employment</u>						
11	Agriculture, forestry, fishing and hunting	1,255	1,320	1,065	65	-255	
21	Mining and oil and gas extraction	80	95	105	15	10	
Sub-total		1,335	1,415	1,170	80	-245	
<u>Industrial and Other Employment</u>							Categories which relate primarily to industrial land supply and demand
22	Utilities	105	85	95	-20	10	
23	Construction	1,000	850	1,005	-150	155	
31-33	Manufacturing	1,885	1,380	1,240	-505	-140	
41	Wholesale trade	560	815	570	255	-245	
48-49	Transportation and warehousing	535	480	595	-55	115	
56	Administrative and support	408	255	355	-153	100	
Sub-total		4,493	3,865	3,860	-628	-5	
44-45	<u>Population Related Employment</u>						Categories which relate primarily to population growth within the municipality
	Retail trade	3,905	3,620	3,290	-285	-330	
51	Information and cultural industries	230	190	230	-40	40	
52	Finance and insurance	600	815	700	215	-115	
53	Real estate and rental and leasing	345	275	350	-70	75	
54	Professional, scientific and technical services	1,050	800	950	-250	150	
55	Management of companies and enterprises	0	0	15	0	15	
56	Administrative and support	408	255	355	-153	100	
71	Arts, entertainment and recreation	470	465	380	-5	-85	
72	Accommodation and food services	1,495	1,505	1,600	10	95	
81	Other services (except public administration)	1,235	1,190	1,125	-45	-65	
Sub-total		9,738	9,115	8,995	-623	-120	
61	<u>Institutional</u>						
	Educational services	1,555	1,905	1,600	350	-305	
62	Health care and social assistance	3,215	2,710	3,150	-505	440	
91	Public administration	1,550	2,040	1,810	490	-230	
Sub-total		6,320	6,655	6,560	335	-95	
Total Employment		21,885	21,050	20,585	-835	-465	
Population		74,561	73,214	75,423	-1,347	2,209	
<u>Employment to Population Ratio</u>							
Industrial and Other Employment		0.06	0.05	0.05	-0.01	0.00	
Population Related Employment		0.13	0.12	0.12	-0.01	-0.01	
Institutional Employment		0.08	0.09	0.09	0.01	0.00	
Primary Industry Employment		0.02	0.02	0.02	0.00	0.00	
Total		0.29	0.29	0.27	-0.01	-0.01	

Source: Statistics Canada Employment by Place of Work

Note: 2006-2016 employment figures are classified by North American Industry Classification System (NAICS) Code



Appendix B

Level of Service



Service: Fire Facilities
Unit Measure: ft² of building area

Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2019 Bld'g Value (\$/sq.ft.)	Value/ft² with land, site works, etc.
Fire Hall - Lindsay (Station 1)	13,763	13,763	13,763	13,763	13,763	13,763	13,763	13,763	13,763	13,763	\$450	\$523
Fire Hall - Bobcaygeon (Station 3)	2,662	2,662	2,662	2,662	2,662	2,662	2,662	2,662	2,662	2,662	\$322	\$376
Fire Hall - Dunsford Division (Station 5)	2,532	2,532	2,532	2,532	2,532	2,532	2,532	2,532	2,532	2,532	\$322	\$373
Fire Hall - Fenelon Falls (Station 22)	6,104	6,104	6,104	6,104	6,104	6,104	6,104	6,104	6,104	6,104	\$322	\$376
Fire Hall - Cameron (Station 12)	2,532	2,532	2,532	2,532	2,532	2,532	2,532	2,532	2,532	2,532	\$322	\$373
Fire Hall - Omemee (Station 2)	3,948	3,948	3,948	3,948	3,948	3,948	3,948	3,948	3,948	3,948	\$322	\$376
Fire Hall - Emily (Station 6)	1,898	1,898	1,898	1,898	1,898	1,898	1,898	1,898	1,898	1,898	\$322	\$373
Fire Hall - Woodville (Station 14)	3,972	3,972	3,972	3,972	3,972	3,972	3,972	3,972	3,972	3,972	\$322	\$376
Fire Hall - Kirkfield (Station 15)	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	\$322	\$373
Fire Hall - Cobocconk (Station 19)	5,478	5,478	5,478	5,478	5,478	5,478	5,478	5,478	5,478	4,478	\$322	\$374
Fire Hall - Carden (Station 16)	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	\$322	\$373
Fire Hall - Norland (Station 17)	2,814	2,814	2,814	2,814	2,814	2,814	2,814	2,814	2,814	2,814	\$322	\$373
Fire Hall - Pontypool (Station 8)	2,716	2,716	2,716	2,716	4,240	4,240	4,240	4,240	4,240	4,240	\$322	\$373
Fire Hall - Bethany (Station 7)	2,426	2,426	2,426	2,426	2,426	2,426	2,426	2,426	2,426	4,250	\$322	\$373
Fire Hall - Janetville (Station 9)	5,165	5,165	5,165	5,165	5,165	5,165	5,165	5,165	5,165	5,165	\$322	\$374
Fire Hall - Little Britain (Station 10)	2,648	2,648	2,648	2,648	2,648	2,648	2,648	2,648	2,648	2,648	\$322	\$373
Fire Hall - Oakwood (Station 11)	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740	\$322	\$374
Fire Hall - Ops (Station 4)	2,812	2,812	2,812	2,812	2,812	2,812	2,812	2,812	2,812	2,812	\$322	\$373
Fire Hall - Kinmount (Station 18)	2,270	2,270	2,270	2,270	2,270	2,270	2,270	2,270	2,270	2,270	\$322	\$374
Fire Hall - Burnt River (Station 20)	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315	\$322	\$374
Fire Hall - Baddow (Station 21)	1,440	1,440	1,440	1,440	1,440	1,440	1,440				\$322	\$374
Training & Storage Facility - Former Fenelon Township Office	2,484	2,484	2,484	2,484	2,484	2,484	2,484	2,484	2,484	2,484	\$285	\$331
EVT Building - Former Victoria County Roads Depot				2,810	2,810	2,810	2,810	2,810	2,810	2,810	\$240	\$279
Total	81,586	81,586	81,586	84,396	85,920	85,920	85,920	84,480	84,480	85,304		

Population	87,535	86,902	87,291	87,681	88,071	88,461	88,851	89,321	89,791	91,201
Employment	17,773	17,735	17,672	17,609	17,546	17,483	17,420	17,473	17,525	17,578
Population & Employment	105,308	104,637	104,963	105,290	105,617	105,944	106,271	106,794	107,316	108,779
Per Capita & Employee Standard	0.7747	0.7797	0.7773	0.8016	0.8135	0.8110	0.8085	0.7911	0.7872	0.7842

10 Year Average	2010-2019
Quantity Standard	0.7929
Quality Standard	\$395
Service Standard	\$313

D.C. Amount (before deductions)	12 Year
Forecast Population & Employment	23,536
\$ per Capita & Employee	\$313
Eligible Amount	\$7,370,534



Service: Fire Vehicles
Unit Measure: No. of vehicles

Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2019 Value (\$/Vehicle)
Aerial Trucks	2	2	2	2	2	2	2	2	2	1	\$1,356,400
Tanker Trucks - Low Capacity	15	13	11	9	8	6	6	5	5	5	\$411,000
Tanker Trucks - High Capacity	7	9	11	12	14	16	16	17	17	17	\$606,000
Pumper Trucks - Low Capacity	9	9	9	8	7	6	5	5	5	5	\$375,000
Pumper Trucks - High Capacity	11	11	11	12	13	14	15	15	15	15	\$580,000
Rescue Trucks	10	10	8	6	4	3	3	3	3	4	\$452,100
Trailers	12	13	13	13	13	13	13	13	13	12	\$8,900
ATVs	3	3	3	3	3	3	3	3	3	3	\$11,300
Cars	4	3	3	3	2	2	2				\$28,300
Vans/SUVs	3	4	4	4	4	4	4	4	4	4	\$28,300
Pick Up Trucks	5	5	5	5	6	6	6	7	7	8	\$39,600
Air Light Support Rescue Vehicles	1	1	1	1	1	1	1	1	1	1	\$452,100
Boats	6	6	6	6	6	6	6	6	6	6	\$79,100
EVT Maintenance Trucks	1	1	1	1	1	1	1	1	1	1	\$225,000
Rehabilitation Trucks	1	1	1	1	1	1	1	1	1	1	\$225,000
Total	90	91	89	86	85	84	84	83	83	83	

Population	87,535	86,902	87,291	87,681	88,071	88,461	88,851	89,321	89,791	91,201
Employment	17,773	17,735	17,672	17,609	17,546	17,483	17,420	17,473	17,525	17,578
Population & Employment	105,308	104,637	104,963	105,290	105,617	105,944	106,271	106,794	107,316	108,779
Per Capita & Employee Standard	0.0009	0.0009	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008

10 Year Average	2010-2019
Quantity Standard	0.0008
Quality Standard	\$339,450
Service Standard	\$272

D.C. Amount (before deductions)	12 Year
Forecast Population & Employment	23,536
\$ per Capita & Employee	\$272
Eligible Amount	\$6,391,436



Service: Fire Small Equipment and Gear
Unit Measure: No. of equipment and gear

Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2019 Value (\$/item)
Firefighter Equipment	373	373	373	373	373	373	373	373	373	373	\$6,800
Total	373	373	373	373	373	373	373	373	373	373	

Population	87,535	86,902	87,291	87,681	88,071	88,461	88,851	89,321	89,791	91,201
Employment	17,773	17,735	17,672	17,609	17,546	17,483	17,420	17,473	17,525	17,578
Population & Employment	105,308	104,637	104,963	105,290	105,617	105,944	106,271	106,794	107,316	108,779
Per Capita & Employee Standard	0.0035	0.0036	0.0036	0.0035	0.0035	0.0035	0.0035	0.0035	0.0035	0.0034

10 Year Average	2010-2019
Quantity Standard	0.0035
Quality Standard	\$6,831
Service Standard	\$24

D.C. Amount (before deductions)	12 Year
Forecast Population & Employment	23,536
\$ per Capita & Employee	\$24
Eligible Amount	\$562,746



Service: Police Facilities
Unit Measure: ft² of building area

Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2019 Bld'g Value (\$/sq.ft.)	Value/ft² with land, site works, etc.
Kawartha Lakes Police Service Headquarters	19,580	19,580	19,580	19,580	19,580	19,580	19,580	19,580	19,580	19,580	\$348	\$406
Total	19,580	19,580	19,580	19,580	19,580	19,580	19,580	19,580	19,580	19,580		

Population	26,034	26,160	26,154	26,148	26,143	26,137	26,131	26,125	26,119	26,114
Employment	5,286	5,339	5,295	5,251	5,208	5,166	5,123	5,111	5,098	5,033
Population & Employment	31,320	31,499	31,449	31,400	31,351	31,302	31,254	31,236	31,217	31,147
Per Capita & Employee Standard	0.6252	0.6216	0.6226	0.6236	0.6245	0.6255	0.6265	0.6268	0.6272	0.6286

10 Year Average	2010-2019
Quantity Standard	0.6252
Quality Standard	\$406
Service Standard	\$254

D.C. Amount (before deductions)	10 Year
Forecast Population & Employment	13,872
\$ per Capita & Employee	\$254
Eligible Amount	\$3,521,311



Service: Police Vehicles
Unit Measure: No. of vehicles and equipment

Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2019 Value (\$/Vehicle)
Marked Uniform Vehicles	5	5	5	5	5	5	5	5	6	6	\$50,400
Community Service Vehicles	1	1	1	1	1	1	1	1	1	1	\$43,000
Canine Vehicles	1	1	1	1	1	1	1	1	1		\$52,700
Court Security Vehicles	1	1	1	1	1	1	1	1	1	1	\$36,600
Central-East Corrections Centre Vehicle	2	2	2	2	2	2	2	2	2	2	\$50,400
Unmarked Vehicles	6	6	6	6	6	6	6	6	6	6	\$34,100
Forensic Identification Vehicles				1	1	1	1	1	1	1	\$50,400
Total	16	16	16	17	17	17	17	17	18	17	

Population	26,034	26,160	26,154	26,148	26,143	26,137	26,131	26,125	26,119	26,114
Employment	5,286	5,339	5,295	5,251	5,208	5,166	5,123	5,111	5,098	5,033
Population & Employment	31,320	31,499	31,449	31,400	31,351	31,302	31,254	31,236	31,217	31,147
Per Capita & Employee Standard	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0006	0.0005

10 Year Average	2010-2019
Quantity Standard	0.0005
Quality Standard	\$46,620
Service Standard	\$23

D.C. Amount (before deductions)	10 Year
Forecast Population & Employment	13,872
\$ per Capita & Employee	\$23
Eligible Amount	\$323,360



Service: Police Small Equipment and Gear
Unit Measure: No. of equipment and gear

Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2019 Value (\$/item)
Police Officer Equipment	43	43	43	43	43	43	43	43	43	43	\$6,600
Special Constable Equipment	8	8	8	8	8	8	8	8	8	8	\$3,335
Total	51	51	51	51	51	51	51	51	51	51	

Population	26,034	26,160	26,154	26,148	26,143	26,137	26,131	26,125	26,119	26,114
Employment	5,286	5,339	5,295	5,251	5,208	5,166	5,123	5,111	5,098	5,033
Population & Employment	31,320	31,499	31,449	31,400	31,351	31,302	31,254	31,236	31,217	31,147
Per Capita & Employee Standard	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016

10 Year Average	2010-2019
Quantity Standard	0.0016
Quality Standard	\$6,194
Service Standard	\$10

D.C. Amount (before deductions)	10 Year
Forecast Population & Employment	13,872
\$ per Capita & Employee	\$10
Eligible Amount	\$137,473



Service: Roads
Unit Measure: Various

Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2019 Value (\$/unit)
Roads & Sidewalks (Km)											
Road Base	2,693	2,695	2,696	2,697	2,698	2,698	2,698	2,698	2,698	2,698	\$397,800
Gravel Roads	933	902	900	898	895	895	895	895	895	895	\$15,000
Highfloat Roads (LCB)	933	960	956	952	949	949	949	949	949	949	\$103,800
Asphalt Roads (HCB / ICB)	827	833	840	847	854	854	854	854	854	854	\$522,200
Roadside Protection	74	74	74	74	74	74	74	74	74	74	\$45,236
Sidewalks	169	169	169	170	173	173	173	173	173	173	\$169,500
Bridges & Culverts (Item)											
Bridges	153	154	154	154	155	155	155	155	155	155	\$1,189,900
Culverts (>1.2m Diameter)	165	166	167	168	169	169	169	169	169	169	\$158,000
Traffic Signals (Intersection/Crossing)											
Traffic Lights - Full Set	26	26	26	26	27	28	30	30	31	31	\$197,800
Traffic Lights - Half Set / Pedestrian	2	2	2	2	2	2	2	2	2	2	\$98,900
Flashers - Standard	24	24	24	25	26	27	27	27	27	27	\$11,300
Flashers - Pedestrian	1	1	1	1	1	1	1	1	1	1	\$11,300
Streetlights (Item)											
City Standards	1,268	1,272	1,276	1,280	1,284	1,289	1,289	1,289	1,289	1,289	\$4,500
Non-City Standards	3,491	3,503	3,515	3,527	3,539	3,547	3,547	3,547	3,547	3,547	\$678
Storm & Municipal Drains (Km)											
Storm Drains	131	131	131	131	131	131	131	131	131	131	\$508,600
Municipal Drains - Open Ditch	96	96	96	96	96	96	96	96	96	96	\$28,300
Municipal Drains - Covered Ditch	32	32	32	32	32	32	32	32	32	32	\$45,200
Total	11,018	11,040	11,059	11,080	11,105	11,120	11,122	11,122	11,123	11,123	

Population	87,535	86,902	87,291	87,681	88,071	88,461	88,851	89,321	89,791	91,201
Employment	17,773	17,735	17,672	17,609	17,546	17,483	17,420	17,473	17,525	17,578
Population & Employment	105,308	104,637	104,963	105,290	105,617	105,944	106,271	106,794	107,316	108,779
Per Capita & Employee Standard	0.1046	0.1055	0.1054	0.1052	0.1051	0.1050	0.1047	0.1041	0.1036	0.1022

10 Year Average	2010-2019
Quantity Standard	0.1045
Quality Standard	\$176,060
Service Standard	\$18,398

D.C. Amount (before deductions)	12 Year
Forecast Population & Employment	23,536
\$ per Capita & Employee	\$18,398
Eligible Amount	\$433,022,389



Service: Roads Facilities
Unit Measure: ft² of building area

Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2019 Bld'g Value (\$/sq.ft.)	Value/ft² with land, site works, etc.
Bobcaygeon Depot	5,760	5,760	5,760	5,760	5,760	5,760	5,760	5,760	5,760	5,760	\$240	\$269
Burnt River Depot	3,840	3,840	3,840	3,840	3,840	3,840	3,840	3,840	3,840	3,840	\$240	\$266
Carden Depot	4,800	4,800	4,800	4,800	5,520	5,520	5,520	5,520	5,520	5,520	\$240	\$266
Coboconk Depot	12,100	12,100	12,100	12,100	12,100	12,100	12,100	12,100	12,100	12,100	\$240	\$266
Dalton Depot	1,024	1,024	1,024	1,024							\$240	\$266
Downeyville Depot	1,681	1,681	1,681	1,681	1,681	1,681	1,681	1,681	1,681	1,681	\$240	\$266
Eldon Depot	8,858	8,858	8,858	8,858	8,858	8,858	8,858	8,858	8,858	8,858	\$240	\$266
Emily Depot	5,217	5,217	5,217	5,217	5,217	5,217	5,217	5,217	5,217	5,217	\$240	\$266
Fenelon Depot	10,514	10,514	10,514	10,514	10,514	10,514	10,514	10,514	10,514	10,514	\$240	\$266
Fenelon Falls Depot	2,770	2,770	2,770								\$240	\$269
Fleet Depot	8,829	8,829	8,829	8,829	8,829	8,829	8,829	8,829	8,829	7,739	\$240	\$266
Hartley Depot	2,884	2,884	2,884	2,884							\$240	\$266
Laxton-Digby-Longford Depot	2,500	2,500	2,500	2,500							\$240	\$266
Lindsay Operations Depot	16,492	16,492	16,492	16,492	16,492	16,492	16,492	16,492	16,492	16,492	\$240	\$269
Little Britain Depot	1,681	1,681	1,681	1,681							\$240	\$266
Manvers Depot	5,177	5,177	5,177	5,177	5,177	5,177	5,177	5,177	5,177	5,177	\$240	\$266
Oakwood Depot	8,210	8,210	8,210	8,210	8,210	8,210	8,210	8,210	8,210	8,210	\$240	\$266
Ops Depot	4,512	4,512	4,512	4,512	4,512	4,512	4,512	4,512	4,512	4,512	\$240	\$266
Roads Operations/Engineering Administrative Office	8,235	8,235	8,235	8,235	8,235	8,235	8,235	8,235	8,235	8,235	\$285	\$318
Sturgeon Point Depot	4,536	4,536	4,536	4,536	4,536	4,536	4,536	4,536	4,536	4,536	\$240	\$266
Victoria County Emily Depot	2,810	2,810	2,810								\$240	\$266
Total	122,430	122,430	122,430	116,850	109,481	109,481	109,481	109,481	109,481	108,391		

Population	87,535	86,902	87,291	87,681	88,071	88,461	88,851	89,321	89,791	91,201
Employment	17,773	17,735	17,672	17,609	17,546	17,483	17,420	17,473	17,525	17,578
Population & Employment	105,308	104,637	104,963	105,290	105,617	105,944	106,271	106,794	107,316	108,779
Per Capita & Employee Standard	1.1626	1.1700	1.1664	1.1098	1.0366	1.0334	1.0302	1.0252	1.0202	0.9964

10 Year Average	2010-2019
Quantity Standard	1.0751
Quality Standard	\$270
Service Standard	\$291

D.C. Amount (before deductions)	12 Year
Forecast Population & Employment	23,536
\$ per Capita & Employee	\$291
Eligible Amount	\$6,840,974



Service: Storage Structures
Unit Measure: Building area

Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2019 Bld'g Value (\$/unit)	Value/unit with land, site works, etc.
Equipment Storage Structures (GFA ft²)												
Burnt River Equipment Shed (Quonset Hut)	2,418	2,418	2,418	2,418	2,418	2,418	2,418	2,418	2,418	2,418	\$115	\$128
Carden Equipment Shed	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	\$115	\$128
Eldon Equipment Shed (Quonset Hut)	4,207	4,207	4,207	4,207	4,207	4,207	4,207	4,207	4,207	4,207	\$115	\$128
Emily Equipment Shed (Pole Barn)	4,291	4,291	4,291	4,291	4,291	4,291	4,291	4,291	4,291	4,291	\$115	\$128
Fenelon Falls Equipment Shed	2,580	2,580	2,580	2,580	2,580	2,580	2,580	2,580	2,580	2,580	\$115	\$131
Fleet Equipment Shed (Pole Barn)	4,175	4,175	4,175	4,175	4,175	4,175	4,175	4,175	4,175	4,175	\$115	\$128
Lindsay Equipment & Aggregate Shed	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	\$115	\$128
Manvers Equipment Shed (Pole Barn)	2,866	2,866	2,866	2,866	2,866	2,866	2,866	2,866	2,866	2,866	\$115	\$128
Oakwood Equipment Shed	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581	\$115	\$128
Traffic Operations Shed	1,531	1,531	1,531	1,531	1,531	1,531	1,531	1,531	1,531	1,531	\$115	\$128
Salt Storage Structures (GFA ft²)												
Burnt River Salt Shed	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	\$78	\$88
Carden Salt Shed	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	\$78	\$88
Coboconk Salt Shed	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	\$78	\$88
Eldon Salt Shed	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	\$78	\$88
Emily Salt Shed	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	\$78	\$88
Fenelon Salt Shed	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	\$78	\$88
Hartley Salt Shed	1,008	1,008	1,008	1,008							\$78	\$88
Lindsay Salt Shed	625	625	625	625	625	625	625	625	625	625	\$78	\$90
Manvers Salt Shed	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	\$78	\$88
Oakwood Salt Shed	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	\$78	\$88
Ops Salt Shed				1,080	1,080	1,080	1,080	1,080	1,080	1,080	\$78	\$88
Sturgeon Point Salt Shed	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	\$78	\$88



Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2019 Bld'g Value (\$/unit)	Value/unit with land, site works, etc.
Sand Storage Structures (Capacity y³)												
Burnt River Sand Dome	4,040	4,040	4,040	4,040	4,040	4,040					\$133	\$151
Carden Sand Dome	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380	\$130	\$147
Coboconk Sand Dome	5,180	5,180	5,180	5,180	5,180	5,180	5,180	5,180	5,180	5,180	\$127	\$144
Downeyville Sand Dome	2,590	2,590	2,590	2,590	2,590	2,590	2,590	2,590	2,590	2,590	\$148	\$167
Eldon Sand Dome	4,040	4,040	4,040	4,040	4,040	4,040	4,040	4,040	4,040	4,040	\$133	\$151
Emily Sand Dome	2,590	2,590	2,590	2,590	2,590	2,590	2,590	2,590	2,590	2,590	\$148	\$167
Fenelon Sand Dome	2,590	2,590	2,590	2,590	2,590	2,590	2,590	2,590	2,590	2,590	\$148	\$167
Hartley Sand Dome	2,590	2,590	2,590	2,590							\$148	\$167
Lindsay Sand Fabric Structure	550	550	550	550	550	550	550	550	550	550	\$106	\$121
Little Britain Sand Dome	2,590	2,590									\$148	\$167
Manvers Sand Dome	2,590	2,590	2,590	2,590	2,590	2,590	2,590	2,590	2,590	2,590	\$148	\$167
Oakwood Sand Dome	2,590	2,590	5,180	5,180	5,180	5,180	5,180	5,180	5,180	5,180	\$135	\$153
Ops Sand Dome	4,040	4,040	4,040	4,040	4,040	4,040	4,040	4,040	4,040	4,040	\$133	\$151
Sturgeon Point Sand Dome	2,590	2,590	5,180	5,180	5,180	5,180	5,180	5,180	5,180	5,180	\$135	\$153
Verulam Sand Dome	3,340	3,340									\$126	\$143
Verulam Sand Fabric Structure			729	729	729	729	729	729	729	729	\$106	\$121
Victoria County Emily Sand Dome	2,590	2,590									\$148	\$167
Total	85,727	85,727	83,116	84,196	80,598	80,598	76,558	76,558	76,558	76,558		

Population	87,535	86,902	87,291	87,681	88,071	88,461	88,851	89,321	89,791	91,201
Employment	17,773	17,735	17,672	17,609	17,546	17,483	17,420	17,473	17,525	17,578
Population & Employment	105,308	104,637	104,963	105,290	105,617	105,944	106,271	106,794	107,316	108,779
Per Capita & Employee Standard	0.8141	0.8193	0.7919	0.7997	0.7631	0.7608	0.7204	0.7169	0.7134	0.7038

10 Year Average	2010-2019
Quantity Standard	0.7603
Quality Standard	\$136
Service Standard	\$104

D.C. Amount (before deductions)	12 Year
Forecast Population & Employment	23,536
\$ per Capita & Employee	\$104
Eligible Amount	\$2,441,625



Service: Roads and Related Vehicles
Unit Measure: No. of vehicles and equipment

Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2019 Value (\$/Vehicle)
Backhoes	10	11	11	12	12	12	12	12	12	12	\$165,000
Chippers	6	6	6	6	6	6	6	6	6	6	\$57,600
Trailers	13	13	13	13	13	13	13	13	13	13	\$17,000
Graders	12	12	12	12	12	12	12	12	12	12	\$325,000
Standard Tractors	4	4	3	3	2	2	2	2	2	2	\$60,000
Large Tractors	3	3	2	2	2	2	2	2	2	2	\$141,300
Trackless Tractors	6	6	7	7	7	7	7	7	8	9	\$200,000
Trucks - 1-Ton	10	11	12	13	14	14	14	14	14	14	\$84,800
Trucks - Pickup	36	36	37	37	37	37	37	37	37	37	\$43,900
Trucks - 2-Ton Aerial	1	1	1	1	1	1	1	1	1	2	\$158,200
Trucks - Single Axle	11	10	9	8	8	8	8	8	8	11	\$250,000
Trucks - Tandem	48	48	48	49	49	54	54	54	54	54	\$290,000
Trucks - Tri Axle	3	3	3	3	3						\$282,600
Steamers	10	9	9	9	9	9	9	9	9	9	\$20,300
Truck-Mounted Stripers	1	1	1								\$282,600
Manual Stripers	1	1	1	1	1	1	1	1	1	1	\$11,300
Loaders	10	10	11	12	12	12	12	13	13	13	\$175,200
Cars	6	6	4	3	3	3	3	3	3	3	\$27,500
Leased Cars	1	1	1	1	1	1	1	1	1	1	\$22,600
SUVs	1	1	1	1	1	1	1	1	1	1	\$35,000
Vans	4	5	5	5	5	5	5	5	5	5	\$35,000
Power Washers	2	2	2	2	2	3	4	4	4	4	\$20,300
Rollers	1	1	1	1	1	1	1	2	2	2	\$33,900
Street Sweepers	3	3	3	3	3	3	3	3	3	3	\$276,900



Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2019 Value (\$/Vehicle)
Vacuum Trucks (with Trailer)	1	1	1	1	1	1	1	1	1	1	\$720,000
Weed Sprayers	1	1	1								\$5,700
Generators	9	9	9	9	9	9	9	9	9	9	\$13,600
Water Tanks	10	10	10	10	10	10	10	10	10	10	\$50,900
Total	224	225	224	224	224	227	228	230	231	236	

Population	87,535	86,902	87,291	87,681	88,071	88,461	88,851	89,321	89,791	91,201
Employment	17,773	17,735	17,672	17,609	17,546	17,483	17,420	17,473	17,525	17,578
Population & Employment	105,308	104,637	104,963	105,290	105,617	105,944	106,271	106,794	107,316	108,779
Per Capita & Employee Standard	0.0021	0.0022	0.0021	0.0021	0.0021	0.0021	0.0021	0.0022	0.0022	0.0022

10 Year Average	2010-2019
Quantity Standard	0.0021
Quality Standard	\$150,895
Service Standard	\$317

D.C. Amount (before deductions)	12 Year
Forecast Population & Employment	23,536
\$ per Capita & Employee	\$317
Eligible Amount	\$7,458,088



Service:
Unit Measure:

Parking Spaces
Sq.m. of Parking

Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2019 Value (\$/m ²)
Lindsay Parking Lot - William St. N. (CIBC Lease)	832	832	832	832	832	832	832	832	832	832	\$198
Lindsay Parking Lot - Victoria Ave. N.	416	416	416	416	416	416	416	416	416	416	\$144
Lindsay Parking Lot - Cambridge St. N.	5,141	5,141	5,141	5,141	5,141	5,141	5,141	5,141	5,141	5,141	\$199
Lindsay Parking Lot - Peel St. / Cambridge St. N.	1,873	1,873	1,873	1,873	1,873	1,873	1,873	1,873	1,873	1,873	\$225
Lindsay Parking Lot - Lindsay St. S.	950	950	950	950	950	950	950	950	950	950	\$198
Lindsay Parking Lot - Kent St. E.	690	690	690	690	690	690	690	690	690	690	\$198
Lindsay Parking Lot - Ridout St.	749	749	749	749	749	749	749	749	749	749	\$198
Lindsay Parking Lot - Russell St. E.	597	597	597	597	597	597	597	597	597	597	\$233
Lindsay Parking Lot - Russell St. W. / York St. S.	2,383	2,383	2,383	2,383	2,383	2,383	2,383	2,383	2,383	2,383	\$225
Lindsay Parking Lot - York St. S.	393	393	393	393	393	393	393	393	393	393	\$144
Fenelon Falls Parking Lot - Colborne St.	2,744	2,744	2,744	2,744	2,744	2,744	2,744	2,744	2,744	2,744	\$305
Fenelon Falls Parking Lot - May St.	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	\$359
Fenelon Falls Parking Lot - Francis St. E.	4,966	4,966	4,966	4,966	4,966	4,966	4,966	4,966	4,966	4,966	\$305
Bobcaygeon Parking Lot - Bolton St.	1,047	1,047	1,047	1,047	1,047	1,047	1,047	1,047	1,047	1,047	\$467
Bobcaygeon Parking Lot - Sherwood St.	458	458	458	458	458	458	458	458	458	458	\$467
Total	24,511	24,511	24,511	24,511	24,511	24,511	24,511	24,511	24,511	24,511	

Population	87,535	86,902	87,291	87,681	88,071	88,461	88,851	89,321	89,791	91,201
Employment	17,773	17,735	17,672	17,609	17,546	17,483	17,420	17,473	17,525	17,578
Population & Employment	105,308	104,637	104,963	105,290	105,617	105,944	106,271	106,794	107,316	108,779
Per Capita & Employee Standard	0.2328	0.2342	0.2335	0.2328	0.2321	0.2314	0.2306	0.2295	0.2284	0.2253

10 Year Average	2010-2019
Quantity Standard	0.2311
Quality Standard	\$260
Service Standard	\$60

D.C. Amount (before deductions)	10 Year
Forecast Population & Employment	20,042
\$ per Capita & Employee	\$60
Eligible Amount	\$1,206,328



Service: Airport Facilities
Unit Measure: ft² of building area

Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2019 Bld'g Value (\$/sq.ft.)	Value/ft ² with land, site works, etc.
Airport Terminal	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	\$371	\$413
South Aircraft Hanger	4,035	4,035	4,035	4,035	4,035	4,035	4,035	4,035	4,035	4,035	\$115	\$131
North Aircraft Hanger 1	10,330	10,330	10,330	10,330	10,330	10,330	10,330	10,330	10,330	10,330	\$115	\$131
North Aircraft Hanger 2						11,092	11,092	11,092	11,092	11,092	\$115	\$131
Total	21,365	21,365	21,365	21,365	21,365	32,457	32,457	32,457	32,457	32,457		

Population	87,535	86,902	87,291	87,681	88,071	88,461	88,851	89,321	89,791	91,201
Employment	17,773	17,735	17,672	17,609	17,546	17,483	17,420	17,473	17,525	17,578
Population & Employment	105,308	104,637	104,963	105,290	105,617	105,944	106,271	106,794	107,316	108,779
Per Capita & Employee Standard	0.2029	0.2042	0.2035	0.2029	0.2023	0.3064	0.3054	0.3039	0.3024	0.2984

10 Year Average	2010-2019
Quantity Standard	0.2532
Quality Standard	\$182
Service Standard	\$46

D.C. Amount (before deductions)	10 Year
Forecast Population & Employment	20,042
\$ per Capita & Employee	\$46
Eligible Amount	\$922,333



Service: Airport Space and Equipment
Unit Measure: Various

Description	Units	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2019 Value (\$/unit)
Acrylic Pylon Insert (Sign)	Each			2	2	2	2	2	2	2	2	\$279
Aircraft Fuel Station	Each		1	1	1	1	1	1	1	1	1	\$231,658
Airfield Lighting Cable	m	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	\$3
Airport Sign	Each			3	3	3	3	3	3	3	3	\$328
Bench	Each	5	5	5	5	5	5	5	5	5	5	\$983
Commercial Pylon (Road Sign)	Each			1	1	1	1	1	1	1	1	\$16,391
Flagpole	Each	2	2	2	2	2	2	2	2	2	2	\$3,278
General Parking Lot	m ²	2,195	2,195	2,195	2,195	2,195	2,195	2,195	2,195	2,195	2,195	\$87
Guard Post	Each			2	2	2	2	2	2	2	2	\$2,732
Interior Fence	m			173	173	173	173	173	173	173	173	\$93
Parking Lot	m ²	9,311	9,311	9,311	9,311	9,311	9,311	9,311	9,311	9,311	9,311	\$87
Perimeter Fence	m	4,078	4,078	4,078	4,078	4,078	4,078	4,078	4,078	4,078	4,078	\$12
Picnic Table	Each	9	9	9	9	9	9	9	9	9	9	\$656
Propane Tank	Each	1	1	1	1	1	1	1	1	1	1	\$2,950
Property Culvert	Each	97	97	97	97	97	97	97	97	97	97	\$1,924
Property Light	Each	2	2	2	2	2	2	2	2	2	2	\$3,825
Property Reference Post	Each	1	1	1	1	1	1	1	1	1	1	\$10,927
Runway 03-21	m ²	18,515	18,515	18,515	18,515	18,515	18,515	18,515	18,515	18,515	18,515	\$20
Runway 13-31	m ²	24,610	24,610	24,610	24,610	24,610	24,610	24,610	24,610	24,610	24,610	\$87
Runway Edge Light	Each	48	48	48	48	48	48	48	48	48	48	\$637
Runway/Taxiway Counterpoise Wire	m	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	\$2
Sidewalk	m	152	152	152	152	152	152	152	152	152	152	\$164
South Hanger Entrance	m ²	301	301	301	301	301	301	301	301	301	301	\$87
South Hanger Parking Lot	m ²	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	\$38
Taxiway Alpha	m ²	2,040	2,040	2,040	2,040	2,040	2,040	2,040	2,040	2,040	2,040	\$87
Taxiway Apron Flood Light	Each	4	4	4	4	4	4	4	4	4	4	\$8,195
Taxiway Bravo - Paved	m ²			4,367	4,367	4,367	4,367	4,367	4,367	4,367	4,367	\$87
Taxiway Bravo - Unpaved	m ²	1,892	1,892	1,892	1,892	1,892	1,892	1,892	1,892	1,892	1,892	\$20
Taxiway Charlie	m ²	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	\$20
Taxiway Edge Light	Each	14	14	14	14	14	14	14	14	14	14	\$637
T-Hanger Taxiways	m ²					9,321	9,321	9,321	9,321	9,321	9,321	\$87
Various Signage	Each			1	1	1	1	1	1	1	1	\$16,391
Wind Direction Indicator	Each	2	2	2	2	2	2	2	2	2	2	\$546
Airport Land	Acres	171	171	171	171	171	171	171	171	171	171	\$47,000
Pickup Truck	Each	1	1	1	1	1	1	1	1	1	1	\$43,900
Total		73,668	73,669	78,218	78,218	87,539	87,539	87,539	87,539	87,539	87,539	



Description	Units	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Population		87,535	86,902	87,291	87,681	88,071	88,461	88,851	89,321	89,791	91,201
Employment		17,773	17,735	17,672	17,609	17,546	17,483	17,420	17,473	17,525	17,578
Population & Employment		87,535	86,902	87,291	87,681	88,071	88,461	88,851	89,321	89,791	91,201
Per Capita & Employee Standard		0.8416	0.8477	0.8961	0.8921	0.9940	0.9896	0.9852	0.9800	0.9749	0.9598

10 Year Average	2010-2019
Quantity Standard	0.9361
Quality Standard	\$161
Service Standard	\$151

D.C. Amount (before deductions)	10 Year
Forecast Population & Employment	20,042
\$ per Capita & Employee	\$151
Eligible Amount	\$3,026,542



Service:
Unit Measure:

Parkland Amenities
Various

Description	Unit	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2019 Value (\$/Unit)
Park Buildings												
Carden Recreation Centre Storage Shed	ft²	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	\$115
Carden Recreation Centre Public Washroom	ft²	215	215	215	215	215	215	215	215	215	215	\$300
Carden Recreation Centre Concession Booth	ft²	160	160	160	160	160	160	160	160	160	160	\$285
Carden Recreation Centre Fairgrounds Washroom Building	ft²	750	750	750	750	750	750	750	750	750	750	\$300
Wilson Fields Maintenance Building 1	ft²	877	877	877	877	877	877	877	877	877	877	\$115
Wilson Fields Maintenance Building 2	ft²	120	120	120	120	120	120	120	120	120	120	\$115
Wilson Fields Washroom Building	ft²									1,296	1,296	\$197
Bobcaygeon Beach Park Changehouse and Booth	ft²	3,095	3,095	3,095	3,095	3,095	3,095	3,095	3,095	3,095	3,095	\$300
Bobcaygeon Beach Park Gate House	ft²	80	80	80	80	80	80	80	80	80	80	\$285
Tommy Anderson Park Washroom/Storage Building	ft²	560	560	560	560	560	560	560	560	560	560	\$300
Burnt River Park Concession Booth	ft²	480	480	480	480	480	480	480	480	480	480	\$285
Burnt River Park Storage Building	ft²	960	960	960	960	960	960	960	960	960	960	\$115
Cameron Ballpark Booth/Washroom Building	ft²	256	256	256	256	256	256	256	256	256	256	\$300
Cameron Ballpark Storage Shed	ft²	85	85	85	85	85	85	85	85	85	85	\$115
Coboconk Club House	ft²	646	646	646	646	646	646	646	646	646	646	\$285
Centennial Park Booth/Pavilion/Washroom Building	ft²	200	200	200	200	200	200	200	200	200	200	\$300
Centennial Park Storage Shed	ft²	500	500	500	500	500	500	500	500	500	500	\$115
Centennial Park Washroom 1	ft²	600	600	600	600	600	600	600	600	600	600	\$300
Centennial Park Maintenance Building	ft²	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	\$115
Centennial Park Washroom 2	ft²	750	750	750	750	750	750	750	750	750	750	\$300
Centennial Park Well House	ft²	300	300	300	300	300	300	300	300	300	300	\$115
Centennial Park Ticket Office	ft²	80	80	80	80	80	80	80	80	80	80	\$285
Garnet Graham Park Concession Booth and Washroom	ft²	375	375	375	375	375	375	375	375	375	375	\$300
Russ Baptiste Park Concession Stand	ft²	829	829	829	829	829	829	829	829	829	829	\$285
Russ Baptiste Park Storage Shed (Quonset Hut)	ft²	775	775	775	775	775	775	775	775	775	775	\$115
Janetville Park Refreshment Booth	ft²	240	240	240	240	240	240	240	240	240	240	\$285
Janetville Park Storage Shed	ft²	160	160	160	160	160	160	160	160	160	160	\$115
Austin Sawmill Park Storage Building	ft²	400	400	400	400	400	400	400	400	400	400	\$115
Austin Sawmill Park Train Station	ft²	2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	\$285
Austin Sawmill Park Washroom	ft²	256	256	256	256	256	256	256	256	256	256	\$300
Memorial Park Washroom Building	ft²	350	350	350	350	350	350	350	350	350	350	\$300
Old Mill Park Washroom	ft²	450	450	450	450	450	450	450	450	450	450	\$300
Rivera Park Washroom/Shower Building	ft²	837	837	837	837	837	837	837	837	837	837	\$300
Omeme Beach Park Washrooms	ft²	288	288	288	288	288	288	288	288	288	288	\$300
Nimigon Park Storage Building	ft²	384	384	384	384	384	384	384	384	384	384	\$115
Nimigon Park Refreshment Building	ft²	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653	2,653	\$285
Valentia Park Washroom/Storage Building	ft²	300	300	300	300	300	300	300	300			\$300
Woodville Park Concession Booth and Storage Building	ft²	520	520	520	520	520	520	520	520	520	520	\$285
Elgin Park Public Washroom	ft²	100	100	100	100	100	100	100	100	100	100	\$300
George St. Park Storage Shed	ft²	237	237	237	237	237	237	237	237	237	237	\$115
Nayoro Park Public Washroom	ft²	108	108	108	108	108	108	108	108	108	108	\$300
Victoria Road Ballpark Concession Booth	ft²	517	517	517	517	517	517	517	517	517	517	\$285
Emily/Omeme Community Park Storage Shed	ft²	43	43	43	43	43	43	43	43	43	43	\$115



Description	Unit	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2019 Value (\$/Unit)
Oakwood Baseball Park Storage Shed	ft²	1,813	1,813	1,813	1,813	1,813	1,813	1,813	1,813	1,813	1,813	\$115
Oakwood Baseball Park Washrooms/Storage Building	ft²	300	300	300	300	300	300	300	300	300	300	\$300
Little Britain Community Park Washroom/Storage Building	ft²	693	693	693	693	693	693	693	693	693	693	\$300
Little Britain Community Park Storage Building	ft²	118	118	118	118	118	118	118	118	118	118	\$115
Dragon Flies Building	ft²	1,149	1,149	1,149	1,149	1,149	1,149	1,149	1,149	1,149	1,149	\$285
Amenities												
Trails - Natural	m	41,000	41,000	41,000	41,000	41,000	41,000	41,000	41,000	41,000	41,000	\$7
Trails - Granular	m	82,567	82,567	82,567	82,567	82,567	82,567	82,567	82,567	82,567	82,997	\$50
Trails - Paved	m	4,183	4,183	4,183	4,183	4,183	4,183	4,183	4,183	4,183	4,183	\$100
Forests	ha	3,793	3,793	3,793	3,793	3,793	3,793	3,793	3,793	3,793	3,793	\$70,500
Artwork	Each	1	1	1	1	1	1	1	1	1	1	\$38,245
Barriers/Walls	m	480	480	480	480	480	480	480	480	480	480	\$49,173
Baseball Backstops/Fences	m	7,007	7,007	7,007	7,007	7,007	7,007	7,007	7,007	7,007	7,007	\$133
Baseball Dugouts	Each	14	14	14	14	14	14	14	14	14	14	\$21,855
Basketball Nets	Each	30	30	30	30	30	30	30	30	30	30	\$1,421
Benches	Each	617	617	617	617	617	617	617	617	617	617	\$639
Bike Stands	Each	7	7	7	7	7	7	7	7	7	7	\$546
Bins/Containers	Each	265	265	265	265	265	265	265	265	265	265	\$1,530
Bleachers	Each	84	84	84	84	84	84	84	84	84	84	\$16,391
Boardwalks	m²	285	285	285	285	285	285	285	285	285	285	\$66
Boat Launches	m²	1,249	1,249	1,249	1,249	1,249	1,249	1,249	1,249	1,249	1,249	\$64
Chess Tables	Each	3	3	3	3	3	3	3	3	3	3	\$2,185
Columns/Posts	Each	20	20	20	20	20	20	20	20	20	20	\$2,524
Dams	Each	1	1	1	1	1	1	1	1	1	1	\$109,273
Decorative Fleet	Each	7	7	7	7	7	7	7	7	7	7	\$38,245
Docks/Piers	m²	1,443	1,443	1,443	1,443	1,443	1,443	1,443	1,443	1,443	1,443	\$354
Drinking Water Fountains/Taps	Each	1	1	1	1	1	1	1	1	1	1	\$874
Fences/Gates	m	9,045	9,045	9,045	9,045	9,045	9,045	9,045	9,045	9,045	9,045	\$96
Fountains	Each	2	2	2	2	2	2	2	2	2	2	\$87,418
Horseshoe Pits	Each	6	6	6	6	6	6	6	6	6	6	\$874
Lights	Each	252	252	252	252	252	252	252	252	252	252	\$10,654
Memorials/Plaques	Each	22	22	22	22	22	22	22	22	22	22	\$1,093
Parking Lots	m²	62,696	62,696	62,696	62,696	62,696	62,696	62,696	62,696	62,696	62,696	\$73
Pathways	m²	19,609	19,609	19,609	19,609	19,609	19,609	19,609	19,609	19,609	19,609	\$99
Picnic Tables	Each	363	363	363	363	363	363	363	363	363	363	\$656
Playgrounds	Each	138	138	138	138	138	138	138	138	138	138	\$19,083
Railings	m	620	620	620	620	620	620	620	620	620	620	\$153
Roadways - Granular	m²	3,238	3,238	3,238	3,238	3,238	3,238	3,238	3,238	3,238	3,238	\$38
Roadways - Paved	m²	4,781	4,781	4,781	4,781	4,781	4,781	4,781	4,781	4,781	4,781	\$87
Scoreboards	Each	3	3	3	3	3	3	3	3	3	3	\$27,318



Description	Unit	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2019 Value (\$/Unit)
Shelters/Gazebos	m²	2,735	2,735	2,735	2,735	2,735	2,735	2,735	2,735	2,735	2,735	\$903
Signs	Each	52	52	52	52	52	52	52	52	52	52	\$1,578
Skateboarding Ramps	Each	4	4	4	4	4	4	4	4	4	4	\$27,318
Soccer Nets	Each	39	39	39	39	39	39	39	39	39	39	\$6,556
Splash Arenas	Each	2	2	2	2	2	2	2	2	3	3	\$224,009
Staircases	Each	195	195	195	195	195	195	195	195	195	195	\$328
Surface Pads - Hard	m²	17,219	17,219	17,219	17,219	17,219	17,219	17,219	17,219	17,219	17,219	\$103
Surface Pads - Soft/Loose	m²	14,688	14,688	14,688	14,688	14,688	14,688	14,688	14,688	14,688	14,688	\$34
Utilities	Each	22	22	22	22	22	22	22	22	22	22	\$3,775
Volleyball Nets	Each	2	2	2	2	2	2	2	2	2	2	\$3,278
Total		307,986	307,986	307,986	307,986	307,986	307,986	307,986	307,986	308,983	309,413	

Population	87,535	86,902	87,291	87,681	88,071	88,461	88,851	89,321	89,791	91,201
Per Capita Standard	3.5184	3.5441	3.5283	3.5126	3.4970	3.4816	3.4663	3.4481	3.4411	3.3926

10 Year Average	2010-2019
Quantity Standard	3.4830
Quality Standard	\$1,061
Service Standard	\$3,695

D.C. Amount (before deductions)	10 Year
Forecast Population	17,438
\$ per Capita	\$3,695
Eligible Amount	\$64,441,083



Service: Indoor Recreation Facilities
Unit Measure: ft² of building area

Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2019 Bld'g Value (\$/sq.ft.)	Value/ft² with land, site works, etc.
Lindsay Recreation Complex	99,950	99,950	99,950	99,950	99,950	99,950	99,950	99,950	99,950	99,950	\$312	\$348
Fenelon Falls Arena and Community Centre	25,556	25,556	44,552	44,552	44,552	44,552	44,552	44,552	44,552	44,552	\$250	\$280
Little Britain Arena and Community Centre	41,689	41,689	41,689	41,689	41,689	41,689	41,689	41,689	41,689	41,689	\$250	\$277
Oakwood Arena and Community Centre	34,465	34,465	34,465	34,465	34,465	34,465	34,465	34,465	34,465	34,465	\$250	\$277
Manvers Arena and Community Centre	34,050	34,050	34,050	34,050	34,050	34,050	34,050	34,050	34,050	34,050	\$250	\$277
Ops Arena and Community Centre	30,570	30,570	30,570	30,570	30,570	30,570	30,570	30,570	30,570	30,570	\$250	\$276
Bobcaygeon Arena and Community Centre	29,821	29,821	29,821	29,821	29,821	29,821	29,821	29,821	29,821	29,821	\$250	\$280
Victoria Park Armoury	29,796	29,796	29,796	29,796	29,796	29,796	29,796	29,796	29,796	29,796	\$450	\$500
Woodville/Eldon Arena and Community Centre	29,200	29,200	29,200	29,200	29,200	29,200	29,200	29,200	29,200	29,200	\$250	\$280
Emily/Onemee Arena and Community Centre	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	\$250	\$277
Norland Recreation Centre	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	\$285	\$316
Fenelon Community Centre and Library	7,196	7,196	7,196	7,196	7,196	7,196	8,696	8,696	8,696	8,696	\$285	\$316
Forbert Memorial Pool	7,213	7,213	7,213	7,213	7,213	7,213	7,213	7,213	7,213	7,213	\$437	\$486
Woodville Town Hall	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	8,590	\$285	\$318
Carden Recreation Centre	7,704	7,704	7,704	7,704	7,704	7,704	7,704	7,704	7,704	7,704	\$285	\$316
Norland Community Centre and Library	9,020	9,020	9,020	9,020	9,020	9,020	9,020	9,020	9,020	9,020	\$285	\$316
Kinmount Community Centre	6,342	6,342	6,342	6,342	6,342	6,342	6,342	6,342	6,342	6,342	\$285	\$315
Burnt River Recreation Centre	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	\$285	\$316
Coboconk Train Station	4,446	4,446	4,446	4,446	4,446	4,446	4,446	4,446	4,446	4,446	\$285	\$315
Bolsover Community Hall	4,370	4,370	4,370	4,370	4,370	4,370	4,370	4,370	4,370	4,370	\$285	\$316
Community Services Garage and Work Shop	4,043	4,043	4,043	4,043	4,043	4,043	4,043	4,043	4,043	4,043	\$240	\$269
Community Services Administration Building				4,034	4,034	4,034	4,034	4,034	4,034	4,034	\$285	\$318
Janetville Community Hall	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	\$285	\$316
Lindsay Operations Depot	3,633	3,633	3,633	3,633	3,633	3,633	3,633	3,633	3,633	3,633	\$240	\$269
Dalton Community Centre and Library	3,416	3,416	3,416	3,416	3,416	3,416	3,416	3,416	3,416	3,416	\$285	\$316
Palestine Community Hall	1,335	1,335	1,335	1,335	1,335	1,335	1,335	1,335	1,335	1,335	\$285	\$316
Baddow Community Centre	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	\$285	\$316
Coronation Community Hall	2,128	2,128	2,128	2,128	2,128	2,128	2,128	2,128	2,128	2,128	\$285	\$318
Mariposa Community Hall	8,044	8,044	8,044	8,044	8,044	8,044	8,044	8,044	8,044	8,044	\$285	\$318
Victoria Road Community Hall	975	975	975	975	975	975	975	975	975	975	\$285	\$318
Total	482,004	482,004	501,000	505,034	505,034	505,034	506,534	506,534	506,534	506,534		

Population	87,535	86,902	87,291	87,681	88,071	88,461	88,851	89,321	89,791	91,201
Per Capita Standard	5.5064	5.5465	5.7394	5.7599	5.7344	5.7091	5.7009	5.6709	5.6413	5.5540

10 Year Average	2010-2019
Quantity Standard	5.6563
Quality Standard	\$315
Service Standard	\$1,782

D.C. Amount (before deductions)	10 Year
Forecast Population	17,438
\$ per Capita	\$1,782
Eligible Amount	\$31,068,587



Service: Parks and Recreation Vehicles and Equipment
Unit Measure: No. of vehicles and equipment

Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2019 Value (\$/Vehicle)
Backhoes	1	1	1	1	1	1	1	1	1	1	\$165,000
Chippers	1	1	1	1	1	1	1	1	1	1	\$58,700
Trailers	16	17	17	17	18	18	18	18	18	18	\$10,000
Forklift	1	1	1	1	1	1	1	1	1	1	\$38,000
Tractors - Small	18	20	22	23	25	25	25	25	25	25	\$33,400
Tractors - Standard	6	6	6	6	6	6	6	6	6	6	\$60,000
Trucks - 1 Ton	3	3	3	3	3	3	3	3	3	3	\$86,300
Trucks - Pickup	11	11	12	12	12	12	12	12	12	12	\$43,900
Vans	1	1	1	1	3	3	3	3	3	3	\$35,000
ATVs	1	1	1	1	1	1	1	1	1	1	\$9,200
Ice Resurfacers - Propane	10	10	10	10	10	10	10	10	10	10	\$96,700
Ice Resurfacers - Electric				1	1	1	1	1	1	1	\$173,800
Total	69	72	75	77	82	82	82	82	82	82	

Population	87,535	86,902	87,291	87,681	88,071	88,461	88,851	89,321	89,791	91,201
Per Capita Standard	0.0008	0.0008	0.0009	0.0009	0.0009	0.0009	0.0009	0.0009	0.0009	0.0009

10 Year Average	2010-2019
Quantity Standard	0.0009
Quality Standard	\$44,256
Service Standard	\$40

D.C. Amount (before deductions)	10 Year
Forecast Population	17,438
\$ per Capita	\$40
Eligible Amount	\$694,556



Service: Library Facilities
Unit Measure: ft² of building area

Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2019 Bld'g Value (\$/sq.ft.)	Value/ft² with land, site works, etc.
Bethany Branch	1,500	1,500	1,500	1,500	1,500	1,500	1,500	6,267	6,267	6,267	\$285	\$346
Bobcaygeon Branch	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	\$285	\$348
Burnt River Branch	776	776	776	776	776	776					\$285	\$346
Cambray Branch	1,500	1,500	1,500	1,500	1,500	1,500					\$285	\$346
Carden Branch	800	800	800	800	800	800	800				\$285	\$346
Coboconk Branch	1,340	1,340	1,340	1,340	1,340	1,340	1,340	1,340	1,340	1,340	\$285	\$346
Dalton Branch	800	800	800	800	800	800	800	800	800	800	\$285	\$346
Downeyville Branch	900	900	900	900	900						\$285	\$346
Dunsford Branch	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	\$285	\$346
Fenelon Falls Branch	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	\$285	\$346
Kinmount Branch	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	\$285	\$346
Kirkfield Branch	1,300	1,300	1,300	1,300	1,300	1,300	1,300	4,536	4,536	4,536	\$285	\$346
Lindsay Branch	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	\$285	\$347
Little Britain Branch	925	925	925	925	925	925	925	925	925	925	\$285	\$346
Norland Branch	980	980	980	980	980	980	980	980	980	980	\$285	\$346
Oakwood Branch	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	\$285	\$346
Omeme Branch	410	410	410	410	410	410	410	410	1,600	1,600	\$285	\$348
Woodville Branch	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	\$285	\$348
Total	31,228	31,228	31,228	31,228	31,228	30,328	28,052	35,255	36,445	36,445		

Population	87,535	86,902	87,291	87,681	88,071	88,461	88,851	89,321	89,791	91,201
Per Capita Standard	0.3567	0.3593	0.3577	0.3562	0.3546	0.3428	0.3157	0.3947	0.4059	0.3996

10 Year Average	2010-2019
Quantity Standard	0.3643
Quality Standard	\$347
Service Standard	\$126

D.C. Amount (before deductions)	10 Year
Forecast Population	17,438
\$ per Capita	\$126
Eligible Amount	\$2,201,548



Service: Library Collection Materials
Unit Measure: No. of library collection items

Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2019 Value (\$/item)
Reference Materials	8,202	7,916	7,228	6,869	5,706	5,935	4,985	4,187	3,070	3,070	\$75
Circulating Materials	153,752	168,638	152,658	152,205	154,801	178,245	171,745	160,217	153,086	153,086	\$32
Periodicals	120	133	133	133	133	114	114	115	110	103	\$47
Electronic Resources	8,202	9,005	13,826	14,960	14,960	14,960	14,725	15,439	15,450	15,450	\$37
eBooks	1,357	1,306	5,798	5,876	3,809	2,855	2,159	1,278	2,849	2,849	\$35
eAudiobooks	249	439	630	785	753	530	293	381	381	188	\$75
Total	171,882	187,437	180,273	180,828	180,162	202,639	194,021	181,617	174,946	174,746	

Population	87,535	86,902	87,291	87,681	88,071	88,461	88,851	89,321	89,791	91,201
Per Capita Standard	1.9636	2.1569	2.0652	2.0623	2.0456	2.2907	2.1837	2.0333	1.9484	1.9161

10 Year Average	2010-2019
Quantity Standard	2.0666
Quality Standard	\$34
Service Standard	\$70

D.C. Amount (before deductions)	10 Year
Forecast Population	17,438
\$ per Capita	\$70
Eligible Amount	\$1,221,358



Service: Library Vehicles
Unit Measure: No. of library collection items

Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2019 Value (\$/item)
Library Courier Vans	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	\$35,000
Total	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	

Population	87,535	86,902	87,291	87,681	88,071	88,461	88,851	89,321	89,791	91,201
Per Capita Standard (per 1,000)	0.0069	0.0069	0.0069	0.0068	0.0068	0.0068	0.0068	0.0067	0.0067	0.0066

10 Year Average	2010-2019
Quantity Standard (per 1,000)	0.0068
Quality Standard	\$35,294
Service Standard	\$0

D.C. Amount (before deductions)	10 Year
Forecast Population	17,438
\$ per Capita	\$0
Eligible Amount	\$4,185



Service: Paramedic Facilities
Unit Measure: ft² of building area

Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2019 Bld'g Value (\$/sq.ft.)	Value/ft² with land, site works, etc.
Fire Hall - Bobcaygeon (Station 3)	1,774	1,774	1,774	1,774	1,774	1,774	1,774	1,774	1,774	1,774	\$322	\$359
Fenelon Falls Paramedic Station - Former Roads Depot	2,090	2,090	2,090	4,860	4,860	4,860	4,860	4,860	4,860	4,860	\$322	\$359
Fenelon Falls Quonset Hut Storage Unit	500	500	500	500	500	500	500	500	500	500	\$115	\$128
Training & Storage Facility - Former Fenelon Township Office	3,726	3,726	3,726	3,726	3,726	3,726	3,726	3,726	3,726	3,726	\$285	\$318
Lindsay Operations Depot	5,937	5,937	5,937	5,937	5,937	5,937	5,937	5,937	5,937	5,937	\$322	\$359
Paramedic Service Headquarters	500	500	500	3,600	3,600	3,600	3,600	3,600	3,600	3,600	\$285	\$318
Lindsay-West Satellite Post (McLaughlin Rd. Lease)		800	800	800	800	800	800	800	800	800	\$285	\$318
Coboconk Satellite Post (OPP Station Lease)			250	250	250	250	250	250	250		\$285	\$316
Fire Hall - Pontypool (Station 8)					1,444	1,444	1,444	1,444	1,444	1,444	\$322	\$357
Coboconk Fire Hall										1,000	\$322	\$359
Total	14,527	15,327	15,577	21,448	22,892	22,892	22,892	22,892	22,892	23,642		

Population	87,535	86,902	87,291	87,681	88,071	88,461	88,851	89,321	89,791	91,201
Employment	17,773	17,735	17,672	17,609	17,546	17,483	17,420	17,473	17,525	17,578
Population & Employment	105,308	104,637	104,963	105,290	105,617	105,944	106,271	106,794	107,316	108,779
Per Capita & Employee Standard	0.1380	0.1465	0.1484	0.2037	0.2167	0.2161	0.2154	0.2144	0.2133	0.2173

10 Year Average	2010-2019
Quantity Standard	0.1930
Quality Standard	\$339
Service Standard	\$65

D.C. Amount (before deductions)	10 Year
Forecast Population & Employment	20,042
\$ per Capita & Employee	\$65
Eligible Amount	\$1,309,745



Service: Paramedic Vehicles
Unit Measure: No. of vehicles and equipment

Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2019 Value (\$/Vehicle)
General Equipment & Furnishings (Set)											
Paramedic Equipment (Full)	40	40	48	50	50	50	50	51	47	51	\$3,000
Paramedic Equipment (Partial)	36	36	41	41	41	41	41	41	41	45	\$2,250
Public Access Defibrillators (PADs)	51	51	51	51	51	51	51	51	51	51	\$1,700
Fleet (Item)											
Ambulances, Fully Equipped (incl. spares)	12	12	13	13	13	13	13	13	13	14	\$250,000
Emergency Support Vehicles			1	1	1	1	1	1	1	1	\$110,000
Emergency Response Units, Fully Equipped	2	3	3	3	3	3	3	3	3	3	\$160,000
Cars	1	1	1	1	1	1					\$43,000
Logistics Trucks	1	1	1	1	1	1	1	1	1	1	\$80,000
Community Service Vehicles	1	1	1								\$28,300
Trailers	1	1	1	1	1	1					\$50,900
Total	145	146	161	162	162	162	160	161	157	166	

Population	87,535	86,902	87,291	87,681	88,071	88,461	88,851	89,321	89,791	91,201
Employment	17,773	17,735	17,672	17,609	17,546	17,483	17,420	17,473	17,525	17,578
Population & Employment	105,308	104,637	104,963	105,290	105,617	105,944	106,271	106,794	107,316	108,779
Per Capita & Employee Standard	0.0014	0.0014	0.0015	0.0015	0.0015	0.0015	0.0015	0.0015	0.0015	0.0015

10 Year Average	2010-2019
Quantity Standard	0.0015
Quality Standard	\$26,653
Service Standard	\$40

D.C. Amount (before deductions)	10 Year
Forecast Population & Employment	20,042
\$ per Capita & Employee	\$40
Eligible Amount	\$801,279



Service: Municipal By-law Enforcement Facilities
Unit Measure: ft² of building area

Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2019 Bld'g Value (\$/sq.ft.)	Value/ft² with land, site works, etc.
By-Law Enforcement Office	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	\$450	\$500
Total	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200		

Population	87,535	86,902	87,291	87,681	88,071	88,461	88,851	89,321	89,791	91,201
Employment	17,773	17,735	17,672	17,609	17,546	17,483	17,420	17,473	17,525	17,578
Population & Employment	105,308	104,637	104,963	105,290	105,617	105,944	106,271	106,794	107,316	108,779
Per Capita & Employee Standard	0.0114	0.0115	0.0114	0.0114	0.0114	0.0113	0.0113	0.0112	0.0112	0.0110

10 Year Average	2010-2019
Quantity Standard	0.0113
Quality Standard	\$501
Service Standard	\$6

D.C. Amount (before deductions)	10 Year
Forecast Population & Employment	20,042
\$ per Capita & Employee	\$6
Eligible Amount	\$113,438



Service: Municipal By-law Enforcement Vehicles and Equipment
 Unit Measure: No. of vehicles and equipment

Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2019 Value (\$/Vehicle)
Vans	5	5	5	5	5	5	5	5	5	5	\$35,000
ATVs						2	2	2	2	2	\$12,500
Equipped Officers	9	9	9	9	9	9	9	9	9	9	\$5,000
Total	14	14	14	14	14	16	16	16	16	16	

Population	87,535	86,902	87,291	87,681	88,071	88,461	88,851	89,321	89,791	91,201
Employment	17,773	17,735	17,672	17,609	17,546	17,483	17,420	17,473	17,525	17,578
Population & Employment	105,308	104,637	104,963	105,290	105,617	105,944	106,271	106,794	107,316	108,779
Per Capita & Employee Standard	0.0001	0.0001	0.0001	0.0001	0.0001	0.0002	0.0002	0.0001	0.0001	0.0001

10 Year Average	2010-2019
Quantity Standard	0.0001
Quality Standard	\$22,100
Service Standard	\$2

D.C. Amount (before deductions)	10 Year
Forecast Population & Employment	20,042
\$ per Capita & Employee	\$2
Eligible Amount	\$44,293



Service: Health & Social Services Facilities
Unit Measure: ft² of building area

Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2019 Bld'g Value (\$/sq.ft.)	Value/ft² with land, site works, etc.
Victoria Manor	109,970	109,970	109,970	109,970	109,970	109,970	109,970	109,970	109,970	109,970	\$313	\$349
Coboconk Medical Centre	4,936	4,936	4,936	4,936	4,936	4,936	4,936	4,936			\$285	\$318
Coboconk Medical Centre - Portable									2,100	2,100	\$132	\$149
Kirkfield Medical Centre	3,864	3,864	3,864	3,864	3,864	3,864	3,864	3,864	3,864	3,864	\$285	\$318
Kirkfield Nurse Practitioner Office	4,612	4,612	4,612	4,612	4,612	4,612	4,612	4,612	4,612	4,612	\$285	\$318
KLHHC Maintenance Office	2,820	2,820	2,820	2,820	2,820	2,820					\$285	\$316
Housing Help Office (37 Lindsay St. S.)							2,484	2,484	2,484		\$285	\$318
Human Services Office (322 Kent St. W.)	16,923	16,923	16,923	16,923	16,923	16,923	16,923	16,923	16,923		\$285	\$318
Human Services Office (68 Lindsay St. N.)										20,000	\$285	\$318
Housing Units (# of units)												
111 William Street North, Lindsay	65	65	65	65	65	65	65	65	65	65	\$195,926	\$195,926
123 Need Street, Bobcaygeon	32	32	32	32	32	32	32	32	32	32	\$168,775	\$168,775
19 Hamilton Street, Lindsay	60	60	60	60	60	60	60	60	60	60	\$169,928	\$169,928
20 Sussex Street South, Lindsay	67	67	67	67	67	67	67	67	67	67	\$260,925	\$260,925
40 Francis Street, Fenelon Falls	70	70	70	70	70	70	70	70	70	70	\$172,011	\$172,011
40 Mary Street West, Lindsay	14	14	14	14	14	14	14	14	14	14	\$263,764	\$263,764
40 Dominion Drive, Lindsay	12	12	12	12	12	12	12	12	12	12	\$242,067	\$242,067
45 Durham Street East, Lindsay	50	50	50	50	50	50	50	50	50	50	\$203,036	\$203,036
45 St Patrick Street, Lindsay	10	10	10	10	10	10	10	10	10	10	\$208,500	\$208,500
48 St Paul Street, Lindsay	40	40	40	40	40	40	40	40	56	56	\$191,368	\$191,368
56 James Street, Lindsay	10	10	10	10	10	10	10	10	10	10	\$270,780	\$270,780
71 Melbourne Street East, Lindsay	50	50	50	50	50	50	50	50	50	50	\$159,238	\$159,238
8 James Street, Omemee	28	28	28	28	28	28	28	28	28	28	\$160,429	\$160,429
92 Albert Street South, Lindsay	50	50	50	50	50	50	50	50	50	50	\$222,542	\$222,542
1 Devan Court, Lindsay						29	29	29	29	29	\$189,452	\$189,452
5 Bond Street East, Lindsay										12	\$229,167	\$229,167
68 Lindsay Street North, Lindsay										24	\$233,515	\$233,515
24-30 Wellington Street, Lindsay	8	8	8	8	8	8	8	8	8	8	\$131,941	\$131,941
70 Murray Street, Fenelon Falls	26	26	26	26	26	26	26	26	26	26	\$184,804	\$184,804
Total	143,717	143,717	143,717	143,717	143,717	143,746	143,410	143,410	140,590	141,219		

Population	87,535	86,902	87,291	87,681	88,071	88,461	88,851	89,321	89,791	91,201
Per Capita Standard	1.6418	1.6538	1.6464	1.6391	1.6318	1.6250	1.6141	1.6056	1.5657	1.5484

10 Year Average	2010-2019
Quantity Standard	1.6172
Quality Standard	\$1,183
Service Standard	\$1,913

D.C. Amount (before deductions)	10 Year
Forecast Population	17,438
\$ per Capita	\$1,913
Eligible Amount	\$33,355,058



Service: Health & Social Services Vehicles
Unit Measure: No. of vehicles and equipment

Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2019 Value (\$/Vehicle)
Trailers	2	2	2	2	2	2	2	2	2	2	\$10,000
Yard Tractors	9	9	9	9	9	9	9	9	9	9	\$11,300
Trucks - Pickup	6	6	6	6	6	6	6	6	6	6	\$43,900
Vans	1	1	1	1	1	1	1	1	1	1	\$35,000
Total	18	18	18	18	18	18	18	18	18	18	

Population	87,535	86,902	87,291	87,681	88,071	88,461	88,851	89,321	89,791	91,201
Per Capita Standard	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002

10 Year Average	2010-2019
Quantity Standard	0.0002
Quality Standard	\$23,750
Service Standard	\$5

D.C. Amount (before deductions)	10 Year
Forecast Population	20,042
\$ per Capita	\$5
Eligible Amount	\$95,200



Service: Waste Diversion - Facilities - Stations/Depots
Unit Measure: ft² of building area

Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Waste Diversion %	2019 Bld'g Value (\$/sq.ft.)	Value/ft² with land, site works, etc.
Fenelon Waste Site Operations Building	1,410	1,410	1,410	1,410	1,410	1,410	1,410	1,410	1,410	1,410	13%	\$240	\$269
Lindsay-Ops Waste Site Administration and Operations Building	16,284	16,284	16,284	16,284	16,284	16,284	16,284	16,284	16,284	16,284	30%	\$240	\$269
Lindsay-Ops Waste Site Electricity Generation Station	450	450	450	450	450	450	450	450	450	450	30%	\$300	\$335
Lindsay-Ops Waste Site Hazardous Waste Building	800	800	800	800	800	800	800	800	800	800	100%	\$240	\$269
Lindsay-Ops Waste Site Scale House	665	665	665	665	665	665	665	665	665	665	30%	\$285	\$318
Public Works and Engineering Administrative Office	643	643	643	643	643	643	643	643	643	643	50%	\$285	\$318
Waste Collection Garage and Office	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	16%	\$240	\$269
Total	24,252	24,252	24,252	24,252	24,252	24,252	24,252	24,252	24,252	24,252			
Percentage attributable to Eligible Portion	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%			
Total Eligible Portion of Facilities	7,165	7,165	7,165	7,165	7,165	7,165	7,165	7,165	7,165	7,165			

Population	87,535	86,902	87,291	87,681	88,071	88,461	88,851	89,321	89,791	91,201
Employment	17,773	17,735	17,672	17,609	17,546	17,483	17,420	17,473	17,525	17,578
Population & Employment	105,308	104,637	104,963	105,290	105,617	105,944	106,271	106,794	107,316	108,779
Per Capita & Employee Standard	0.0680	0.0685	0.0683	0.0680	0.0678	0.0676	0.0674	0.0671	0.0668	0.0659

10 Year Average	2010-2019
Quantity Standard	0.0675
Quality Standard	\$274
Service Standard	\$18

D.C. Amount (before deductions)	10 Year
Forecast Population & Employment	20,042
\$ per Capita & Employee	\$18
Eligible Amount	\$370,577



Service:
Unit Measure:

Waste Diversion
Various

Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Waste Diversion %	2019 Value (\$/Unit)
Fleet												
Trailers	1	1	1	1	1	1	1	1	1	1	100%	\$10,000
Tractors	1	1	1	1	1	1	1	1	1	1	100%	\$60,000
Compactors	2	2	2	2	2	2	2	2	2	2	0%	\$985,000
Heavy Loaders	4	4	4	4	4	4	4	4	4	4	16%	\$328,000
Half-Ton Trucks	2	2	2	2	2	2	2	2	2	2	16%	\$43,900
Three-Quarter-Ton Trucks	1	1	1	1	1	1	1	1	1	1	16%	\$64,000
Roll-Off Trucks	1	1	1	1	1	1	1	1	1	1	30%	\$247,000
Split-Side Waste Collection Trucks	11	11	11	11	11	11	11	11	11	11	46%	\$382,000
Split-Rear Waste Collection Trucks	3	3	3	3	3	3	3	3	3	3	46%	\$263,000
Singe-Axle Side Waste Collection Trucks	1	1	1	1	1	1	1	1	1	1	46%	\$250,000
Roll-Off Trucks	1	1	1	1	1	1	1	1	1	1	95%	\$247,000
Waste Containers - 40y ³	19	19	19	19	19	19	19	19	19	19	95%	\$8,760
Heavy Loaders	1	1	1	1	1	1	1	1	1	1	46%	\$328,000
Pickup Trucks with Cage	1	1	1	1	1	1	1	1	1	1	46%	\$43,900
Transport Trucks	1	1	1	1	1	1	1	1	1	1	46%	\$200,000
Transport Trailers	2	2	2	2	2	2	2	2	2	2	46%	\$140,000
Equipment												
Air Compressors	3	3	3	3	3	3	3	3	3	3	16%	\$3,200
Benches	1	1	1	1	1	1	1	1	1	1	16%	\$780
Brush Cutters	4	4	4	4	4	4	4	4	4	4	16%	\$440
Chainsaws	1	1	1	1	1	1	1	1	1	1	16%	\$660
Conductivity Meters	1	1	1	1	1	1	1	1	1	1	0%	\$4,280
Generators	8	8	8	8	8	8	8	8	8	8	12%	\$1,050
Lawnmowers	1	1	1	1	1	1	1	1	1	1	16%	\$470
Oil Tanks	1	1	1	1	1	1	1	1	1	1	100%	\$5,470
Pallet Carts	1	1	1	1	1	1	1	1	1	1	30%	\$720
Pressure Washers	1	1	1	1	1	1	1	1	1	1	30%	\$8,740
Shipping Containers	6	6	6	6	6	6	6	6	6	6	100%	\$5,990
Torches	1	1	1	1	1	1	1	1	1	1	16%	\$330
Waste Containers - 20y ³	3	3	3	3	3	3	3	3	3	3	100%	\$4,920
Waste Containers - 40y ³	16	16	16	16	16	16	16	16	16	16	75%	\$8,760
Water Tanks	1	1	1	1	1	1	1	1	1	1	0%	\$2,740
Welders	1	1	1	1	1	1	1	1	1	1	88%	\$4,760



Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Waste Diversion %	2019 Value (\$/Unit)
Siteworks												
Bollards	35	35	35	35	35	35	35	35	35	35	16%	\$400
Fencing	9,923	9,923	9,923	10,503	10,503	10,503	10,503	10,503	10,503	10,503	16%	\$30
Fuel Stations	1	1	1	1	2	2	2	2	2	2	30%	\$39,890
Gates	27	27	27	27	27	27	27	27	27	27	16%	\$950
Internal Roadways - Unpaved	18,212	18,212	18,212	18,212	18,212	18,212	18,212	18,212	18,212	18,212	16%	\$40
Internal Roadways - Paved	8,095	8,095	8,095	8,095	8,095	8,095	8,095	8,095	8,095	8,095	30%	\$90
Outdoor Lights	3	3	3	3	3	3	3	3	3	3	30%	\$3,280
Plaques	2	2	2	2	2	2	2	2	2	2	16%	\$1,090
Signs	231	231	231	231	231	231	231	231	231	231	16%	\$40
Stormwater Retention Ponds	9,600	9,600	9,600	9,600	9,600	9,600	9,600	9,600	9,600	9,600	30%	\$50
Tipping Area Landings	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	30%	\$90
Tipping Area Pathways	85	85	85	85	85	85	85	85	85	85	30%	\$160
Tipping Area Steps	21	21	21	21	21	21	21	21	21	21	30%	\$330
Tipping Area Walls	1	1	1	1	1	1	1	1	1	1	30%	\$21,860
Weather Stations	1	1	1	1	1	1	1	1	1	1	30%	\$5,460
Weigh Scales	6	6	6	6	6	6	6	6	6	6	18%	\$117,500
Total	47,845.3	49,856.3	49,857.3	50,438.3	50,440.3	50,441.3	50,442.3	50,443.3	50,444.3	50,445.3		
Percentage attributable to Eligible Portion	22%	21%	21%	21%	21%	21%	21%	21%	21%	21%		
Total Eligible Portion of Assets	10,399.9	10,399.9	10,399.9	10,492.7	10,493.0	10,493.0	10,493.0	10,493.0	10,493.0	10,493.0		

Population	87,535	86,902	87,291	87,681	88,071	88,461	88,851	89,321	89,791	91,201
Employment	17,773	17,735	17,672	17,609	17,546	17,483	17,420	17,473	17,525	17,578
Population & Employment	105,308	104,637	104,963	105,290	105,617	105,944	106,271	106,794	107,316	108,779
Per Capita & Employee Standard	0.0988	0.0994	0.0991	0.0997	0.0993	0.0990	0.0987	0.0983	0.0978	0.0965

10 Year Average	2010-2019
Quantity Standard	0.0987
Quality Standard	\$428
Service Standard	\$42

D.C. Amount (before deductions)	10 Year
Forecast Population & Employment	20,042
\$ per Capita & Employee	\$42
Eligible Amount	\$847,576



Appendix C

Cash Flow Calculation



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Fire - Residential**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Population Growth	\$137.15	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per Capita Inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings/ (Cost)	
2020	(939,826)	(165,630)	(165,630)		2,155	\$137.15	295,553	(809,902)	(28,433)	(838,336)
2021	(838,336)	(128,419)	(132,271)		2,155	141.26	304,420	(666,187)	(24,448)	(690,635)
2022	(690,635)	(155,358)	(164,819)		2,155	145.50	313,553	(541,902)	(20,029)	(561,931)
2023	(561,931)	(34,456)	(37,651)		2,155	149.87	322,959	(276,623)	(13,626)	(290,249)
2024	(290,249)	(43,632)	(49,108)		2,155	154.36	332,648	(6,709)	(4,826)	(11,535)
2025	(11,535)	(6,045)	(7,008)		2,155	158.99	342,627	324,084	1,953	326,038
2026	326,038	(1,269,081)	(1,515,349)		2,155	163.76	352,906	(836,405)	(8,293)	(844,699)
2027	(844,699)	(165,630)	(203,704)		2,155	168.68	363,493	(684,910)	(24,856)	(709,766)
2028	(709,766)	(335,582)	(425,105)		2,155	173.74	374,398	(760,473)	(23,891)	(784,364)
2029	(784,364)	(165,630)	(216,110)		2,155	178.95	385,630	(614,844)	(22,737)	(637,581)
2030	(637,581)	(6,045)	(6,045)		2,388	184.32	440,139	(203,487)	(13,667)	(217,154)
2031	(217,154)	(6,045)	(6,045)		1,194	189.85	226,672	3,472	(3,472)	0
Total		(2,481,554)	(2,928,847)	-	25,132		4,054,999		(186,327)	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Fire - Non-Residential (Uniform)**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$2.79	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	(140,434)	(24,749)	(24,749)		15,868	\$2.79	44,227	(120,956)	(4,248)	(125,203)
2021	(125,203)	(19,189)	(19,765)		15,868	2.871	45,554	(99,414)	(3,650)	(103,064)
2022	(103,064)	(23,214)	(24,628)		15,868	2.957	46,921	(80,771)	(2,987)	(83,759)
2023	(83,759)	(5,149)	(5,626)		15,868	3.046	48,328	(41,056)	(2,028)	(43,085)
2024	(43,085)	(6,520)	(7,338)		15,868	3.137	49,778	(644)	(711)	(1,355)
2025	(1,355)	(903)	(1,047)		15,868	3.231	51,272	48,869	297	49,166
2026	49,166	(189,633)	(226,431)		15,868	3.328	52,810	(124,455)	(1,223)	(125,679)
2027	(125,679)	(24,749)	(30,439)		15,868	3.428	54,394	(101,723)	(3,695)	(105,419)
2028	(105,419)	(50,144)	(63,521)		15,868	3.531	56,026	(112,914)	(3,548)	(116,462)
2029	(116,462)	(24,749)	(32,292)		15,868	3.637	57,707	(91,048)	(3,372)	(94,420)
2030	(94,420)	(903)	(903)		17,404	3.746	65,191	(30,132)	(2,024)	(32,156)
2031	(32,156)	(903)	(903)		8,702	3.858	33,574	514	(514)	0
Total		(370,807)	(437,644)	-	184,784		605,781		(27,704)	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Fire - Non-Residential (Industrial)**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long- Term Debt	Sq. m. of Gross Floor Area	\$1.54	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	(23,729)	(4,182)	(4,182)		4,905	\$1.54	7,545	(20,367)	(717)	(21,083)
2021	(21,083)	(3,242)	(3,340)		4,905	1.584	7,771	(16,652)	(613)	(17,265)
2022	(17,265)	(3,923)	(4,161)		4,905	1.632	8,004	(13,423)	(499)	(13,921)
2023	(13,921)	(870)	(951)		4,905	1.681	8,244	(6,628)	(334)	(6,962)
2024	(6,962)	(1,102)	(1,240)		4,905	1.731	8,491	290	(108)	181
2025	181	(153)	(177)		4,905	1.783	8,746	8,751	56	8,806
2026	8,806	(32,042)	(38,260)		4,905	1.836	9,009	(20,445)	(189)	(20,634)
2027	(20,634)	(4,182)	(5,143)		4,905	1.892	9,279	(16,499)	(603)	(17,102)
2028	(17,102)	(8,473)	(10,733)		4,905	1.948	9,557	(18,278)	(575)	(18,853)
2029	(18,853)	(4,182)	(5,456)		4,905	2.007	9,844	(14,466)	(541)	(15,007)
2030	(15,007)	(153)	(205)		5,054	2.067	10,446	(4,766)	(321)	(5,087)
2031	(5,087)	(153)	(211)		2,527	2.129	5,380	81	(81)	(0)
Total		(62,656)	(74,060)	-	56,634		102,316		(4,527)	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Fire - Non-Residential (Commercial)**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$3.66	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	(90,279)	(15,910)	(15,910)		7,776	\$3.66	28,435	(77,754)	(2,731)	(80,484)
2021	(80,484)	(12,336)	(12,706)		7,776	3.766	29,288	(63,902)	(2,346)	(66,248)
2022	(66,248)	(14,924)	(15,832)		7,776	3.879	30,167	(51,914)	(1,920)	(53,834)
2023	(53,834)	(3,310)	(3,617)		7,776	3.996	31,072	(26,379)	(1,303)	(27,682)
2024	(27,682)	(4,191)	(4,717)		7,776	4.116	32,004	(396)	(456)	(852)
2025	(852)	(581)	(673)		7,776	4.239	32,964	31,439	191	31,630
2026	31,630	(121,907)	(145,563)		7,776	4.366	33,953	(79,980)	(786)	(80,765)
2027	(80,765)	(15,910)	(19,568)		7,776	4.497	34,972	(65,361)	(2,375)	(67,736)
2028	(67,736)	(32,236)	(40,835)		7,776	4.632	36,021	(72,550)	(2,280)	(74,830)
2029	(74,830)	(15,910)	(20,759)		7,776	4.771	37,101	(58,488)	(2,166)	(60,654)
2030	(60,654)	(581)	(780)		8,578	4.914	42,156	(19,279)	(1,299)	(20,578)
2031	(20,578)	(581)	(804)		4,289	5.062	21,710	329	(329)	(0)
Total		(238,376)	(281,765)	-	90,627		389,844		(17,800)	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Fire - Non-Residential (Institutional)**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long- Term Debt	Sq. m. of Gross Floor Area	\$2.59	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	(26,426)	(4,657)	(4,657)		3,187	\$2.59	8,238	(22,845)	(801)	(23,645)
2021	(23,645)	(3,611)	(3,719)		3,187	2.663	8,485	(18,879)	(691)	(19,570)
2022	(19,570)	(4,368)	(4,634)		3,187	2.743	8,740	(15,465)	(569)	(16,034)
2023	(16,034)	(969)	(1,059)		3,187	2.825	9,002	(8,090)	(392)	(8,483)
2024	(8,483)	(1,227)	(1,381)		3,187	2.910	9,272	(591)	(147)	(739)
2025	(739)	(170)	(197)		3,187	2.997	9,550	8,615	49	8,664
2026	8,664	(35,684)	(42,608)		3,187	3.087	9,837	(24,107)	(251)	(24,358)
2027	(24,358)	(4,657)	(5,728)		3,187	3.180	10,132	(19,954)	(720)	(20,674)
2028	(20,674)	(9,436)	(11,953)		3,187	3.275	10,436	(22,191)	(697)	(22,888)
2029	(22,888)	(4,657)	(6,077)		3,187	3.373	10,749	(18,215)	(668)	(18,883)
2030	(18,883)	(170)	(228)		3,772	3.474	13,105	(6,007)	(404)	(6,411)
2031	(6,411)	(170)	(235)		1,886	3.579	6,749	103	(103)	(0)
Total		(69,775)	(82,476)	-	37,524		114,296		(5,394)	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Police - Residential**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Population Growth	\$157.90	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per Capita Inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings/ (Cost)	
2020	764,033	(73,632)	(73,632)		1,299	\$157.90	205,077	895,478	10,372	905,850
2021	905,850	(63,296)	(65,195)		1,299	162.64	211,230	1,051,885	12,236	1,064,121
2022	1,064,121	(14,276)	(15,145)		1,299	167.52	217,567	1,266,542	14,567	1,281,109
2023	1,281,109	(19,952)	(21,802)		1,299	172.54	224,094	1,483,400	17,278	1,500,678
2024	1,500,678	(43,602)	(49,074)		1,299	177.72	230,816	1,682,420	19,894	1,702,315
2025	1,702,315	(2,364,312)	(2,740,886)		1,299	183.05	237,741	(800,830)	5,634	(795,196)
2026	(795,196)	(57,620)	(68,801)		1,299	188.54	244,873	(619,124)	(22,983)	(642,107)
2027	(642,107)	(19,952)	(24,538)		1,299	194.20	252,219	(414,426)	(17,169)	(431,594)
2028	(431,594)	(43,602)	(55,234)		1,299	200.02	259,786	(227,042)	(10,703)	(237,745)
2029	(237,745)	(19,952)	(26,033)		1,299	206.02	267,579	3,802	(3,802)	(0)
Total		(2,720,196)	(3,140,341)	-	12,988		2,350,982		25,325	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Police - Non-Residential (Uniform)**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$2.69	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	124,377	(11,987)	(11,987)		12,430	\$2.69	33,385	145,776	1,688	147,464
2021	147,464	(10,304)	(10,613)		12,430	2.766	34,386	171,237	1,992	173,229
2022	173,229	(2,324)	(2,466)		12,430	2.849	35,418	206,181	2,371	208,553
2023	208,553	(3,248)	(3,549)		12,430	2.935	36,480	241,484	2,813	244,296
2024	244,296	(7,098)	(7,989)		12,430	3.023	37,575	273,882	3,239	277,121
2025	277,121	(384,888)	(446,191)		12,430	3.114	38,702	(130,368)	917	(129,450)
2026	(129,450)	(9,380)	(11,200)		12,430	3.207	39,863	(100,788)	(3,741)	(104,529)
2027	(104,529)	(3,248)	(3,995)		12,430	3.303	41,059	(67,465)	(2,795)	(70,260)
2028	(70,260)	(7,098)	(8,992)		12,430	3.402	42,291	(36,960)	(1,742)	(38,703)
2029	(38,703)	(3,248)	(4,238)		12,430	3.504	43,559	619	(619)	0
Total		(442,823)	(511,218)	-	124,302		382,718		4,123	

Note: Numbers may not add due to rounding

**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Police - Non-Residential (Industrial)**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$1.51	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	24,456	(2,357)	(2,357)		4,350	\$1.51	6,564	28,663	332	28,995
2021	28,995	(2,026)	(2,087)		4,350	1.554	6,761	33,670	392	34,061
2022	34,061	(457)	(485)		4,350	1.601	6,964	40,541	466	41,007
2023	41,007	(639)	(698)		4,350	1.649	7,173	47,482	553	48,035
2024	48,035	(1,396)	(1,571)		4,350	1.698	7,388	53,853	637	54,489
2025	54,489	(75,679)	(87,733)		4,350	1.749	7,610	(25,634)	180	(25,453)
2026	(25,453)	(1,844)	(2,202)		4,350	1.802	7,838	(19,818)	(736)	(20,553)
2027	(20,553)	(639)	(785)		4,350	1.856	8,073	(13,265)	(550)	(13,815)
2028	(13,815)	(1,396)	(1,768)		4,350	1.912	8,315	(7,267)	(343)	(7,610)
2029	(7,610)	(639)	(833)		4,350	1.969	8,565	122	(122)	(0)
Total		(87,071)	(100,519)	-	43,501		75,253		811	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Police - Non-Residential (Commercial)**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$3.62	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	77,170	(7,437)	(7,437)		5,719	\$3.62	20,714	90,447	1,048	91,494
2021	91,494	(6,393)	(6,585)		5,719	3.730	21,335	106,245	1,236	107,480
2022	107,480	(1,442)	(1,530)		5,719	3.842	21,975	127,926	1,471	129,397
2023	129,397	(2,015)	(2,202)		5,719	3.957	22,634	149,829	1,745	151,574
2024	151,574	(4,404)	(4,957)		5,719	4.076	23,313	169,931	2,009	171,941
2025	171,941	(238,805)	(276,840)		5,719	4.198	24,013	(80,887)	569	(80,318)
2026	(80,318)	(5,820)	(6,949)		5,719	4.324	24,733	(62,534)	(2,321)	(64,855)
2027	(64,855)	(2,015)	(2,478)		5,719	4.454	25,475	(41,859)	(1,734)	(43,593)
2028	(43,593)	(4,404)	(5,579)		5,719	4.588	26,239	(22,932)	(1,081)	(24,013)
2029	(24,013)	(2,015)	(2,629)		5,719	4.725	27,027	384	(384)	(0)
Total		(274,751)	(317,187)	-	57,194		237,459		2,558	

Note: Numbers may not add due to rounding

**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Police - Non-Residential (Institutional)**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$2.59	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	22,751	(2,193)	(2,193)		2,361	\$2.59	6,107	26,665	309	26,974
2021	26,974	(1,885)	(1,941)		2,361	2.664	6,290	31,323	364	31,687
2022	31,687	(425)	(451)		2,361	2.744	6,479	37,715	434	38,148
2023	38,148	(594)	(649)		2,361	2.827	6,673	44,172	515	44,687
2024	44,687	(1,298)	(1,461)		2,361	2.912	6,873	50,099	592	50,691
2025	50,691	(70,404)	(81,617)		2,361	2.999	7,079	(23,847)	168	(23,679)
2026	(23,679)	(1,716)	(2,049)		2,361	3.089	7,292	(18,436)	(684)	(19,120)
2027	(19,120)	(594)	(731)		2,361	3.182	7,511	(12,341)	(511)	(12,852)
2028	(12,852)	(1,298)	(1,645)		2,361	3.277	7,736	(6,761)	(319)	(7,079)
2029	(7,079)	(594)	(775)		2,361	3.375	7,968	113	(113)	(0)
Total		(81,001)	(93,512)	-	23,607		70,007		754	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Roads - Residential**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Population Growth	\$2,421.42	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per Capita Inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings/ (Cost)	
2020	566,388	(890,952)	(890,952)	(387,733)	2,155	\$2,421.42	5,218,096	4,505,799	31,701	4,537,500
2021	4,537,500	(4,269,196)	(4,397,272)	(379,219)	2,155	2,494.07	5,374,639	5,135,649	60,457	5,196,106
2022	5,196,106	(14,541,161)	(15,426,717)	(371,083)	2,155	2,568.89	5,535,878	(5,065,817)	814	(5,065,003)
2023	(5,065,003)	(2,454,426)	(2,682,018)	(362,948)	2,155	2,645.96	5,701,954	(2,408,014)	(121,437)	(2,529,451)
2024	(2,529,451)	(4,702,576)	(5,292,791)	(355,102)	2,155	2,725.33	5,873,013	(2,304,331)	(78,549)	(2,382,880)
2025	(2,382,880)	(7,696,481)	(8,922,330)	(346,677)	2,155	2,807.09	6,049,203	(5,602,684)	(129,765)	(5,732,450)
2026	(5,732,450)	(13,607,802)	(16,248,428)	(338,542)	2,155	2,891.31	6,230,679	(16,088,740)	(354,594)	(16,443,334)
2027	(16,443,334)	(2,815,795)	(3,463,073)	(330,406)	2,155	2,978.05	6,417,600	(13,819,214)	(491,766)	(14,310,980)
2028	(14,310,980)	(1,787,119)	(2,263,869)	(322,472)	2,155	3,067.39	6,610,128	(10,287,193)	(399,720)	(10,686,914)
2029	(10,686,914)	(1,068,908)	(1,394,682)	(314,136)	2,155	3,159.41	6,808,432	(5,587,300)	(264,456)	(5,851,756)
2030	(5,851,756)	(2,822,941)	(2,822,941)	(306,000)	2,388	3,254.19	7,770,814	(1,209,883)	(114,752)	(1,324,634)
2031	(1,324,634)	(1,103,599)	(1,103,599)	(1,552,555)	1,194	3,351.82	4,001,969	21,181	(21,181)	(0)
Total		(57,760,955)	(64,908,671)	(5,366,874)	25,132		71,592,404		(1,883,248)	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Roads - Non-Residential (Uniform)**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long- Term Debt	Sq. m. of Gross Floor Area	\$49.21	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	84,633	(133,131)	(133,131)	(57,937)	15,868	\$49.21	780,846	674,411	4,744	679,155
2021	679,155	(637,926)	(657,064)	(56,665)	15,868	50.686	804,271	769,698	9,055	778,753
2022	778,753	(2,172,817)	(2,305,142)	(55,449)	15,868	52.206	828,400	(753,438)	158	(753,280)
2023	(753,280)	(366,753)	(400,761)	(54,234)	15,868	53.772	853,252	(355,023)	(18,010)	(373,033)
2024	(373,033)	(702,684)	(790,877)	(53,061)	15,868	55.386	878,849	(338,122)	(11,556)	(349,678)
2025	(349,678)	(1,150,049)	(1,333,222)	(51,802)	15,868	57.047	905,215	(829,488)	(19,161)	(848,649)
2026	(848,649)	(2,033,350)	(2,427,926)	(50,587)	15,868	58.758	932,371	(2,394,791)	(52,706)	(2,447,497)
2027	(2,447,497)	(420,751)	(517,471)	(49,371)	15,868	60.521	960,342	(2,053,997)	(73,149)	(2,127,146)
2028	(2,127,146)	(267,041)	(338,279)	(48,185)	15,868	62.337	989,152	(1,524,458)	(59,339)	(1,583,797)
2029	(1,583,797)	(159,722)	(208,401)	(46,940)	15,868	64.207	1,018,827	(820,310)	(39,067)	(859,377)
2030	(859,377)	(421,819)	(421,819)	(45,724)	17,404	66.133	1,150,972	(175,948)	(16,824)	(192,772)
2031	(192,772)	(164,906)	(164,906)	(231,991)	8,702	68.117	592,751	3,082	(3,082)	0
Total		(8,630,947)	(9,698,997)	(801,947)	184,784		10,695,248		(278,937)	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Roads - Non-Residential (Industrial)**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long- Term Debt	Sq. m. of Gross Floor Area	\$26.86	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	14,161	(22,276)	(22,276)	(9,694)	4,905	\$26.86	131,779	113,970	801	114,770
2021	114,770	(106,741)	(109,943)	(9,481)	4,905	27.671	135,732	131,078	1,537	132,614
2022	132,614	(363,568)	(385,709)	(9,278)	4,905	28.501	139,804	(122,568)	63	(122,505)
2023	(122,505)	(61,367)	(67,058)	(9,075)	4,905	29.356	143,998	(54,639)	(2,879)	(57,518)
2024	(57,518)	(117,577)	(132,334)	(8,878)	4,905	30.236	148,318	(50,412)	(1,754)	(52,166)
2025	(52,166)	(192,432)	(223,082)	(8,668)	4,905	31.144	152,768	(131,148)	(2,979)	(134,126)
2026	(134,126)	(340,231)	(406,254)	(8,464)	4,905	32.078	157,351	(391,494)	(8,541)	(400,035)
2027	(400,035)	(70,402)	(86,586)	(8,261)	4,905	33.040	162,071	(332,811)	(11,909)	(344,719)
2028	(344,719)	(44,683)	(56,603)	(8,063)	4,905	34.031	166,934	(242,451)	(9,542)	(251,993)
2029	(251,993)	(26,726)	(34,871)	(7,854)	4,905	35.052	171,942	(122,776)	(6,090)	(128,866)
2030	(128,866)	(70,581)	(70,581)	(7,651)	5,054	36.104	182,467	(24,631)	(2,494)	(27,126)
2031	(27,126)	(27,593)	(27,593)	(38,818)	2,527	37.187	93,970	434	(434)	0
Total		(1,444,177)	(1,622,889)	(134,186)	56,634		1,787,134		(44,221)	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Roads - Non-Residential (Commercial)**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long- Term Debt	Sq. m. of Gross Floor Area	\$64.48	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	54,387	(85,553)	(85,553)	(37,232)	7,776	\$64.48	501,381	432,983	3,046	436,029
2021	436,029	(409,945)	(422,243)	(36,414)	7,776	66.412	516,422	493,794	5,811	499,605
2022	499,605	(1,396,300)	(1,481,334)	(35,633)	7,776	68.405	531,915	(485,447)	88	(485,359)
2023	(485,359)	(235,684)	(257,538)	(34,852)	7,776	70.457	547,872	(229,876)	(11,623)	(241,499)
2024	(241,499)	(451,560)	(508,235)	(34,098)	7,776	72.571	564,308	(219,523)	(7,492)	(227,015)
2025	(227,015)	(739,047)	(856,757)	(33,289)	7,776	74.748	581,238	(535,824)	(12,396)	(548,220)
2026	(548,220)	(1,306,675)	(1,560,238)	(32,508)	7,776	76.990	598,675	(1,542,292)	(33,971)	(1,576,263)
2027	(1,576,263)	(270,384)	(332,538)	(31,727)	7,776	79.300	616,635	(1,323,892)	(47,128)	(1,371,020)
2028	(1,371,020)	(171,606)	(217,386)	(30,965)	7,776	81.679	635,134	(984,236)	(38,273)	(1,022,509)
2029	(1,022,509)	(102,641)	(133,923)	(30,165)	7,776	84.129	654,188	(532,409)	(25,267)	(557,676)
2030	(557,676)	(271,070)	(271,070)	(29,383)	8,578	86.653	743,315	(114,814)	(10,928)	(125,742)
2031	(125,742)	(105,972)	(105,972)	(149,082)	4,289	89.253	382,807	2,011	(2,011)	(0)
Total		(5,546,435)	(6,232,787)	(515,348)	90,627		6,873,891		(180,142)	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Roads - Non-Residential (Institutional)**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long- Term Debt	Sq. m. of Gross Floor Area	\$46.06	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	16,085	(25,302)	(25,302)	(11,011)	3,187	\$46.06	146,770	126,542	891	127,433
2021	127,433	(121,240)	(124,877)	(10,769)	3,187	47.441	151,173	142,960	1,690	144,650
2022	144,650	(412,950)	(438,098)	(10,538)	3,187	48.864	155,708	(148,278)	(59)	(148,337)
2023	(148,337)	(69,702)	(76,166)	(10,307)	3,187	50.330	160,380	(74,431)	(3,620)	(78,050)
2024	(78,050)	(133,547)	(150,308)	(10,084)	3,187	51.840	165,191	(73,252)	(2,459)	(75,711)
2025	(75,711)	(218,570)	(253,382)	(9,845)	3,187	53.395	170,147	(168,792)	(3,973)	(172,765)
2026	(172,765)	(386,444)	(461,434)	(9,614)	3,187	54.997	175,251	(468,562)	(10,422)	(478,983)
2027	(478,983)	(79,965)	(98,347)	(9,383)	3,187	56.647	180,509	(406,205)	(14,384)	(420,589)
2028	(420,589)	(50,752)	(64,291)	(9,158)	3,187	58.346	185,924	(308,114)	(11,841)	(319,955)
2029	(319,955)	(30,356)	(39,607)	(8,921)	3,187	60.096	191,502	(176,982)	(8,075)	(185,057)
2030	(185,057)	(80,168)	(80,168)	(8,690)	3,772	61.899	233,476	(40,439)	(3,664)	(44,103)
2031	(44,103)	(31,341)	(31,341)	(44,091)	1,886	63.756	120,240	705	(705)	0
Total		(1,640,335)	(1,843,321)	(152,412)	37,524		2,036,269		(56,621)	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Transit - Residential**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Population Growth	\$96.32	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per Capita Inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings/ (Cost)	
2020	(194,922)	(57,970)	(57,970)		1,249	\$96.32	120,276	(132,616)	(5,322)	(137,938)
2021	(137,938)	(21,080)	(21,712)		1,249	99.21	123,885	(35,766)	(2,823)	(38,589)
2022	(38,589)	(226,015)	(239,779)		1,249	102.19	127,601	(150,767)	(3,077)	(153,844)
2023	(153,844)	(635,982)	(694,955)		1,249	105.25	131,429	(717,370)	(14,157)	(731,527)
2024	(731,527)	-	-		1,249	108.41	135,372	(596,155)	(21,575)	(617,730)
2025	(617,730)	-	-		1,249	111.66	139,433	(478,296)	(17,810)	(496,107)
2026	(496,107)	-	-		1,249	115.01	143,616	(352,490)	(13,790)	(366,280)
2027	(366,280)	(57,375)	(70,564)		1,249	118.46	147,925	(288,919)	(10,647)	(299,566)
2028	(299,566)	-	-		1,249	122.02	152,363	(147,204)	(7,260)	(154,464)
2029	(154,464)	-	-		1,249	125.68	156,933	2,470	(2,470)	0
Total		(998,422)	(1,084,981)	-	12,487		1,378,834		(98,931)	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Transit - Non-Residential (Uniform)**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$1.71	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	(34,398)	(10,230)	(10,230)		12,411	\$1.71	21,225	(23,403)	(939)	(24,342)
2021	(24,342)	(3,720)	(3,832)		12,411	1.762	21,862	(6,312)	(498)	(6,810)
2022	(6,810)	(39,885)	(42,314)		12,411	1.814	22,518	(26,606)	(543)	(27,149)
2023	(27,149)	(112,232)	(122,639)		12,411	1.869	23,193	(126,595)	(2,498)	(129,093)
2024	(129,093)	-	-		12,411	1.925	23,889	(105,204)	(3,807)	(109,011)
2025	(109,011)	-	-		12,411	1.983	24,606	(84,405)	(3,143)	(87,548)
2026	(87,548)	-	-		12,411	2.042	25,344	(62,204)	(2,433)	(64,638)
2027	(64,638)	(10,125)	(12,452)		12,411	2.103	26,104	(50,986)	(1,879)	(52,865)
2028	(52,865)	-	-		12,411	2.166	26,888	(25,977)	(1,281)	(27,258)
2029	(27,258)	-	-		12,411	2.231	27,694	436	(436)	0
Total		(176,192)	(191,467)	-	124,109		243,324		(17,458)	

Note: Numbers may not add due to rounding

**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Transit - Non-Residential (Industrial)**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$0.96	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	(6,751)	(2,008)	(2,008)		4,350	\$0.96	4,166	(4,593)	(184)	(4,778)
2021	(4,778)	(730)	(752)		4,350	0.986	4,291	(1,239)	(98)	(1,337)
2022	(1,337)	(7,828)	(8,305)		4,350	1.016	4,420	(5,222)	(107)	(5,328)
2023	(5,328)	(22,027)	(24,070)		4,350	1.046	4,552	(24,846)	(490)	(25,337)
2024	(25,337)	-	-		4,350	1.078	4,689	(20,648)	(747)	(21,395)
2025	(21,395)	-	-		4,350	1.110	4,829	(16,566)	(617)	(17,183)
2026	(17,183)	-	-		4,350	1.143	4,974	(12,209)	(478)	(12,686)
2027	(12,686)	(1,987)	(2,444)		4,350	1.178	5,123	(10,007)	(369)	(10,376)
2028	(10,376)	-	-		4,350	1.213	5,277	(5,098)	(251)	(5,350)
2029	(5,350)	-	-		4,350	1.250	5,435	86	(86)	(0)
Total		(34,581)	(37,579)	-	43,501		47,756		(3,427)	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Transit - Non-Residential (Commercial)**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$2.30	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	(21,347)	(6,349)	(6,349)		5,719	\$2.30	13,172	(14,523)	(583)	(15,106)
2021	(15,106)	(2,309)	(2,378)		5,719	2.372	13,567	(3,917)	(309)	(4,226)
2022	(4,226)	(24,752)	(26,259)		5,719	2.443	13,974	(16,511)	(337)	(16,848)
2023	(16,848)	(69,650)	(76,108)		5,719	2.517	14,393	(78,563)	(1,550)	(80,113)
2024	(80,113)	-	-		5,719	2.592	14,825	(65,288)	(2,363)	(67,651)
2025	(67,651)	-	-		5,719	2.670	15,270	(52,381)	(1,951)	(54,331)
2026	(54,331)	-	-		5,719	2.750	15,728	(38,603)	(1,510)	(40,113)
2027	(40,113)	(6,283)	(7,728)		5,719	2.832	16,200	(31,641)	(1,166)	(32,807)
2028	(32,807)	-	-		5,719	2.917	16,686	(16,121)	(795)	(16,916)
2029	(16,916)	-	-		5,719	3.005	17,187	270	(270)	0
Total		(109,342)	(118,822)	-	57,194		151,003		(10,834)	

Note: Numbers may not add due to rounding

**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Transit - Non-Residential (Institutional)**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$1.65	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	(6,300)	(1,874)	(1,874)		2,361	\$1.65	3,887	(4,286)	(172)	(4,458)
2021	(4,458)	(681)	(702)		2,361	1.696	4,004	(1,156)	(91)	(1,247)
2022	(1,247)	(7,305)	(7,750)		2,361	1.747	4,124	(4,873)	(99)	(4,972)
2023	(4,972)	(20,555)	(22,461)		2,361	1.799	4,248	(23,186)	(458)	(23,643)
2024	(23,643)	-	-		2,361	1.853	4,375	(19,268)	(697)	(19,965)
2025	(19,965)	-	-		2,361	1.909	4,507	(15,459)	(576)	(16,034)
2026	(16,034)	-	-		2,361	1.966	4,642	(11,393)	(446)	(11,838)
2027	(11,838)	(1,854)	(2,281)		2,361	2.025	4,781	(9,338)	(344)	(9,682)
2028	(9,682)	-	-		2,361	2.086	4,924	(4,758)	(235)	(4,992)
2029	(4,992)	-	-		2,361	2.149	5,072	80	(80)	0
Total		(32,269)	(35,067)	-	23,607		44,564		(3,197)	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Parking - Residential**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Population Growth	\$44.42	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per Capita Inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings/ (Cost)	
2020	-	-	-		2,155	\$44.42	95,734	95,734	598	96,332
2021	96,332	(58,725)	(60,487)		2,155	45.76	98,606	134,451	1,442	135,894
2022	135,894	-	-		2,155	47.13	101,564	237,458	2,333	239,791
2023	239,791	-	-		2,155	48.54	104,611	344,402	3,651	348,053
2024	348,053	(827,105)	(930,914)		2,155	50.00	107,749	(475,111)	(2,065)	(477,176)
2025	(477,176)	-	-		2,155	51.50	110,982	(366,195)	(13,705)	(379,899)
2026	(379,899)	-	-		2,155	53.05	114,311	(265,588)	(10,489)	(276,077)
2027	(276,077)	-	-		2,155	54.64	117,740	(158,337)	(7,059)	(165,396)
2028	(165,396)	-	-		2,155	56.28	121,273	(44,123)	(3,405)	(47,528)
2029	(47,528)	(58,725)	(76,623)		2,155	57.96	124,911	760	(760)	(0)
Total		(944,555)	(1,068,023)	-	21,550		1,097,480		(29,457)	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Parking - Non-Residential (Uniform)**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$0.90	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	-	-	-	-	15,868	\$0.90	14,305	14,305	89	14,394
2021	14,394	(8,775)	(9,038)	-	15,868	0.929	14,734	20,090	216	20,306
2022	20,306	-	-	-	15,868	0.956	15,176	35,482	349	35,831
2023	35,831	-	-	-	15,868	0.985	15,632	51,462	546	52,008
2024	52,008	(123,590)	(139,102)	-	15,868	1.015	16,100	(70,994)	(309)	(71,302)
2025	(71,302)	-	-	-	15,868	1.045	16,583	(54,719)	(2,048)	(56,767)
2026	(56,767)	-	-	-	15,868	1.076	17,081	(39,686)	(1,567)	(41,253)
2027	(41,253)	-	-	-	15,868	1.109	17,593	(23,660)	(1,055)	(24,714)
2028	(24,714)	-	-	-	15,868	1.142	18,121	(6,593)	(509)	(7,102)
2029	(7,102)	(8,775)	(11,449)	-	15,868	1.176	18,665	114	(114)	0
Total		(141,140)	(159,590)	-	158,679		163,991		(4,402)	

Note: Numbers may not add due to rounding

**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Parking - Non-Residential (Industrial)**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$0.49	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	-	-	-	-	4,905	\$0.49	2,417	2,417	15	2,432
2021	2,432	(1,483)	(1,527)	-	4,905	0.508	2,490	3,395	36	3,431
2022	3,431	-	-	-	4,905	0.523	2,564	5,995	59	6,054
2023	6,054	-	-	-	4,905	0.538	2,641	8,696	92	8,788
2024	8,788	(20,883)	(23,504)	-	4,905	0.555	2,721	(11,996)	(52)	(12,048)
2025	(12,048)	-	-	-	4,905	0.571	2,802	(9,246)	(346)	(9,592)
2026	(9,592)	-	-	-	4,905	0.588	2,886	(6,706)	(265)	(6,971)
2027	(6,971)	-	-	-	4,905	0.606	2,973	(3,998)	(178)	(4,176)
2028	(4,176)	-	-	-	4,905	0.624	3,062	(1,114)	(86)	(1,200)
2029	(1,200)	(1,483)	(1,935)	-	4,905	0.643	3,154	19	(19)	0
Total		(23,849)	(26,966)	-	49,053		27,710		(744)	

Note: Numbers may not add due to rounding



City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Parking - Non-Residential (Commercial)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$1.18	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	-	-	-	-	7,776	\$1.18	9,196	9,196	57	9,254
2021	9,254	(5,641)	(5,810)	-	7,776	1.218	9,472	12,915	139	13,054
2022	13,054	-	-	-	7,776	1.255	9,756	22,810	224	23,034
2023	23,034	-	-	-	7,776	1.292	10,049	33,083	351	33,434
2024	33,434	(79,451)	(89,423)	-	7,776	1.331	10,350	(45,639)	(198)	(45,837)
2025	(45,837)	-	-	-	7,776	1.371	10,661	(35,176)	(1,316)	(36,493)
2026	(36,493)	-	-	-	7,776	1.412	10,981	(25,512)	(1,008)	(26,520)
2027	(26,520)	-	-	-	7,776	1.454	11,310	(15,210)	(678)	(15,888)
2028	(15,888)	-	-	-	7,776	1.498	11,649	(4,238)	(327)	(4,566)
2029	(4,566)	(5,641)	(7,360)	-	7,776	1.543	11,999	73	(73)	0
Total		(90,733)	(102,593)	-	77,760		105,423		(2,830)	

Note: Numbers may not add due to rounding

City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Parking - Non-Residential (Institutional)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$0.84	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	-	-	-	-	3,187	\$0.84	2,692	2,692	17	2,709
2021	2,709	(1,651)	(1,701)	-	3,187	0.870	2,773	3,780	41	3,821
2022	3,821	-	-	-	3,187	0.896	2,856	6,677	66	6,742
2023	6,742	-	-	-	3,187	0.923	2,941	9,684	103	9,786
2024	9,786	(23,256)	(26,175)	-	3,187	0.951	3,030	(13,359)	(58)	(13,417)
2025	(13,417)	-	-	-	3,187	0.979	3,121	(10,297)	(385)	(10,682)
2026	(10,682)	-	-	-	3,187	1.009	3,214	(7,468)	(295)	(7,763)
2027	(7,763)	-	-	-	3,187	1.039	3,311	(4,452)	(198)	(4,651)
2028	(4,651)	-	-	-	3,187	1.070	3,410	(1,241)	(96)	(1,336)
2029	(1,336)	(1,651)	(2,154)	-	3,187	1.102	3,512	21	(21)	0
Total		(26,559)	(30,030)	-	31,866		30,859		(828)	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Airport - Residential**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Population Growth	\$8.92	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per Capita Inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings/ (Cost)	
2020	201,950	(10,728)	(10,728)		2,155	\$8.92	19,225	210,446	2,577	213,024
2021	213,024	(19,684)	(20,275)		2,155	9.19	19,801	212,551	2,660	215,210
2022	215,210	(32,813)	(34,811)		2,155	9.46	20,395	200,794	2,600	203,394
2023	203,394	(124,968)	(136,556)		2,155	9.75	21,007	87,846	1,820	89,666
2024	89,666	(149,429)	(168,183)		2,155	10.04	21,638	(56,879)	205	(56,674)
2025	(56,674)	(13,586)	(15,749)		2,155	10.34	22,287	(50,137)	(1,736)	(51,873)
2026	(51,873)	(32,483)	(38,786)		2,155	10.65	22,955	(67,703)	(1,943)	(69,647)
2027	(69,647)	-	-		2,155	10.97	23,644	(46,003)	(1,879)	(47,882)
2028	(47,882)	-	-		2,155	11.30	24,353	(23,529)	(1,160)	(24,689)
2029	(24,689)	-	-		2,155	11.64	25,084	395	(395)	0
Total		(383,690)	(425,089)	-	21,550		220,390		2,749	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Airport - Non-Residential (Uniform)**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$0.18	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	30,176	(1,603)	(1,603)		15,868	\$0.18	2,873	31,446	385	31,831
2021	31,831	(2,941)	(3,030)		15,868	0.186	2,959	31,760	397	32,158
2022	32,158	(4,903)	(5,202)		15,868	0.192	3,048	30,004	389	30,392
2023	30,392	(18,673)	(20,405)		15,868	0.198	3,139	13,126	272	13,398
2024	13,398	(22,328)	(25,131)		15,868	0.204	3,233	(8,499)	31	(8,469)
2025	(8,469)	(2,030)	(2,353)		15,868	0.210	3,330	(7,492)	(259)	(7,751)
2026	(7,751)	(4,854)	(5,796)		15,868	0.216	3,430	(10,117)	(290)	(10,407)
2027	(10,407)	-	-		15,868	0.223	3,533	(6,874)	(281)	(7,155)
2028	(7,155)	-	-		15,868	0.229	3,639	(3,516)	(173)	(3,689)
2029	(3,689)	-	-		15,868	0.236	3,748	59	(59)	(0)
Total		(57,333)	(63,519)	-	158,679		32,932		411	

Note: Numbers may not add due to rounding

**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Airport - Non-Residential (Industrial)**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$0.10	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	5,099	(271)	(271)		4,905	\$0.10	485	5,313	65	5,379
2021	5,379	(497)	(512)		4,905	0.102	500	5,367	67	5,434
2022	5,434	(828)	(879)		4,905	0.105	515	5,070	66	5,135
2023	5,135	(3,155)	(3,448)		4,905	0.108	530	2,218	46	2,264
2024	2,264	(3,773)	(4,246)		4,905	0.111	546	(1,436)	5	(1,431)
2025	(1,431)	(343)	(398)		4,905	0.115	563	(1,266)	(44)	(1,310)
2026	(1,310)	(820)	(979)		4,905	0.118	580	(1,709)	(49)	(1,758)
2027	(1,758)	-	-		4,905	0.122	597	(1,161)	(47)	(1,209)
2028	(1,209)	-	-		4,905	0.125	615	(594)	(29)	(623)
2029	(623)	-	-		4,905	0.129	633	10	(10)	0
Total		(9,688)	(10,733)	-	49,053		5,565		69	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Airport - Non-Residential (Commercial)**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$0.24	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	19,399	(1,031)	(1,031)		7,776	\$0.24	1,847	20,215	248	20,463
2021	20,463	(1,891)	(1,948)		7,776	0.245	1,902	20,417	256	20,673
2022	20,673	(3,152)	(3,344)		7,776	0.252	1,959	19,288	250	19,538
2023	19,538	(12,004)	(13,117)		7,776	0.260	2,018	8,438	175	8,613
2024	8,613	(14,354)	(16,156)		7,776	0.267	2,078	(5,464)	20	(5,444)
2025	(5,444)	(1,305)	(1,513)		7,776	0.275	2,141	(4,816)	(167)	(4,983)
2026	(4,983)	(3,120)	(3,726)		7,776	0.284	2,205	(6,504)	(187)	(6,690)
2027	(6,690)	-	-		7,776	0.292	2,271	(4,419)	(181)	(4,599)
2028	(4,599)	-	-		7,776	0.301	2,339	(2,260)	(111)	(2,372)
2029	(2,372)	-	-		7,776	0.310	2,410	38	(38)	0
Total		(36,857)	(40,834)	-	77,760		21,170		264	

Note: Numbers may not add due to rounding

**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Airport - Non-Residential (Institutional)**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$0.17	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	5,678	(302)	(302)		3,187	\$0.17	541	5,917	72	5,990
2021	5,990	(553)	(570)		3,187	0.175	557	5,976	75	6,051
2022	6,051	(923)	(979)		3,187	0.180	573	5,646	73	5,719
2023	5,719	(3,514)	(3,840)		3,187	0.185	591	2,470	51	2,521
2024	2,521	(4,202)	(4,729)		3,187	0.191	608	(1,599)	6	(1,594)
2025	(1,594)	(382)	(443)		3,187	0.197	627	(1,410)	(49)	(1,459)
2026	(1,459)	(913)	(1,091)		3,187	0.203	645	(1,904)	(55)	(1,958)
2027	(1,958)	-	-		3,187	0.209	665	(1,293)	(53)	(1,346)
2028	(1,346)	-	-		3,187	0.215	685	(662)	(33)	(694)
2029	(694)	-	-		3,187	0.221	705	11	(11)	0
Total		(10,788)	(11,952)	-	31,866		6,197		77	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Parks & Recreation - Residential**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Population Growth	\$266.57	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per Capita Inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings/ (Cost)	
2020	(1,212,756)	(2,172,761)	(2,172,761)		2,155	\$266.57	574,459	(2,811,058)	(65,387)	(2,876,445)
2021	(2,876,445)	(491,989)	(506,749)		2,155	274.57	591,693	(2,791,502)	(92,104)	(2,883,606)
2022	(2,883,606)	(290,315)	(307,995)		2,155	282.81	609,443	(2,582,158)	(88,819)	(2,670,976)
2023	(2,670,976)	(72,675)	(79,414)		2,155	291.29	627,727	(2,122,664)	(77,897)	(2,200,560)
2024	(2,200,560)	(225,806)	(254,146)		2,155	300.03	646,559	(1,808,148)	(65,142)	(1,873,289)
2025	(1,873,289)	(457,425)	(530,281)		2,155	309.03	665,955	(1,737,615)	(58,677)	(1,796,292)
2026	(1,796,292)	(128,250)	(153,137)		2,155	318.30	685,934	(1,263,495)	(49,722)	(1,313,217)
2027	(1,313,217)	(393,636)	(484,123)		2,155	327.85	706,512	(1,090,828)	(39,066)	(1,129,894)
2028	(1,129,894)	(150,053)	(190,082)		2,155	337.69	727,707	(592,268)	(27,985)	(620,253)
2029	(620,253)	(91,485)	(119,367)		2,155	347.82	749,539	9,918	(9,918)	(0)
Total		(4,474,394)	(4,798,055)	-	21,550		6,585,527		(574,715)	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Parks & Recreation - Non-Residential (Uniform)**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$1.91	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	(63,829)	(114,356)	(114,356)		15,868	\$1.91	30,235	(147,950)	(3,441)	(151,392)
2021	(151,392)	(25,894)	(26,671)		15,868	1.963	31,142	(146,921)	(4,848)	(151,769)
2022	(151,769)	(15,280)	(16,210)		15,868	2.021	32,076	(135,903)	(4,675)	(140,578)
2023	(140,578)	(3,825)	(4,180)		15,868	2.082	33,038	(111,719)	(4,100)	(115,819)
2024	(115,819)	(11,885)	(13,376)		15,868	2.145	34,029	(95,166)	(3,429)	(98,594)
2025	(98,594)	(24,075)	(27,910)		15,868	2.209	35,050	(91,453)	(3,088)	(94,542)
2026	(94,542)	(6,750)	(8,060)		15,868	2.275	36,102	(66,500)	(2,617)	(69,117)
2027	(69,117)	(20,718)	(25,480)		15,868	2.343	37,185	(57,412)	(2,056)	(59,468)
2028	(59,468)	(7,898)	(10,004)		15,868	2.414	38,300	(31,172)	(1,473)	(32,645)
2029	(32,645)	(4,815)	(6,282)		15,868	2.486	39,449	522	(522)	(0)
Total		(235,494)	(252,529)	-	158,679		346,607		(30,248)	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Library - Residential**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Population Growth	\$136.65	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per Capita Inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings/ (Cost)	
2020	(15,812)	(550,735)	(550,735)		2,155	\$136.65	294,466	(272,081)	(4,678)	(276,759)
2021	(276,759)	(1,042,360)	(1,073,631)		2,155	140.74	303,300	(1,047,090)	(21,513)	(1,068,602)
2022	(1,068,602)	(115,896)	(122,954)		2,155	144.97	312,399	(879,157)	(31,651)	(910,808)
2023	(910,808)	(312,546)	(341,528)		2,155	149.32	321,771	(930,565)	(29,922)	(960,487)
2024	(960,487)	(115,896)	(130,442)		2,155	153.80	331,424	(759,505)	(27,950)	(787,455)
2025	(787,455)	(115,896)	(134,356)		2,155	158.41	341,367	(580,443)	(22,228)	(602,671)
2026	(602,671)	(289,262)	(345,394)		2,155	163.16	351,608	(596,457)	(19,486)	(615,943)
2027	(615,943)	(115,896)	(142,538)		2,155	168.06	362,156	(396,324)	(16,449)	(412,774)
2028	(412,774)	(141,546)	(179,307)		2,155	173.10	373,021	(219,059)	(10,267)	(229,326)
2029	(229,326)	(115,896)	(151,218)		2,155	178.29	384,212	3,667	(3,667)	0
Total		(2,915,932)	(3,172,103)	-	21,550		3,375,727		(187,812)	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Library - Non-Residential (Uniform)**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long- Term Debt	Sq. m. of Gross Floor Area	\$0.98	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	(832)	(28,986)	(28,986)		15,868	\$0.98	15,498	(14,320)	(246)	(14,566)
2021	(14,566)	(54,861)	(56,507)		15,868	1.006	15,963	(55,110)	(1,132)	(56,242)
2022	(56,242)	(6,100)	(6,471)		15,868	1.036	16,442	(46,271)	(1,666)	(47,937)
2023	(47,937)	(16,450)	(17,975)		15,868	1.067	16,935	(48,977)	(1,575)	(50,552)
2024	(50,552)	(6,100)	(6,865)		15,868	1.099	17,443	(39,974)	(1,471)	(41,445)
2025	(41,445)	(6,100)	(7,071)		15,868	1.132	17,967	(30,550)	(1,170)	(31,720)
2026	(31,720)	(15,224)	(18,179)		15,868	1.166	18,506	(31,392)	(1,026)	(32,418)
2027	(32,418)	(6,100)	(7,502)		15,868	1.201	19,061	(20,859)	(866)	(21,725)
2028	(21,725)	(7,450)	(9,437)		15,868	1.237	19,633	(11,529)	(540)	(12,070)
2029	(12,070)	(6,100)	(7,959)		15,868	1.274	20,222	193	(193)	0
Total		(153,470)	(166,953)	-	158,679		177,670		(9,885)	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Paramedic - Residential**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Population Growth	\$76.40	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per Capita Inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings/ (Cost)	
2020	75,364	(316,044)	(316,044)		2,155	\$76.40	164,649	(76,031)	(11)	(76,041)
2021	(76,041)	-	-		2,155	78.70	169,588	93,547	109	93,656
2022	93,656	(487,594)	(517,288)		2,155	81.06	174,676	(248,956)	(2,524)	(251,480)
2023	(251,480)	-	-		2,155	83.49	179,916	(71,564)	(5,249)	(76,813)
2024	(76,813)	(208,670)	(234,859)		2,155	85.99	185,314	(126,359)	(3,302)	(129,660)
2025	(129,660)	(125,280)	(145,234)		2,155	88.57	190,873	(84,021)	(3,472)	(87,493)
2026	(87,493)	(208,670)	(249,162)		2,155	91.23	196,599	(140,056)	(3,698)	(143,754)
2027	(143,754)	(165,833)	(203,954)		2,155	93.97	202,497	(145,211)	(4,696)	(149,906)
2028	(149,906)	(208,670)	(264,336)		2,155	96.79	208,572	(205,670)	(5,778)	(211,448)
2029	(211,448)	-	-		2,155	99.69	214,829	3,381	(3,381)	0
Total		(1,720,759)	(1,930,878)	-	21,550		1,887,515		(32,001)	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Paramedic - Non-Residential (Uniform)**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$1.55	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25% D.C. Reserve Fund Interest Earnings / (Cost)	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021				
2020	11,261	(47,225)	(47,225)		15,868	\$1.55	24,603	(11,361)	(2)	(11,363)
2021	(11,363)	-	-		15,868	1.597	25,341	13,978	16	13,995
2022	13,995	(72,859)	(77,296)		15,868	1.645	26,101	(37,200)	(377)	(37,577)
2023	(37,577)	-	-		15,868	1.694	26,884	(10,693)	(784)	(11,478)
2024	(11,478)	(31,181)	(35,094)		15,868	1.745	27,691	(18,881)	(493)	(19,375)
2025	(19,375)	(18,720)	(21,702)		15,868	1.797	28,521	(12,555)	(519)	(13,074)
2026	(13,074)	(31,181)	(37,231)		15,868	1.851	29,377	(20,928)	(553)	(21,480)
2027	(21,480)	(24,780)	(30,476)		15,868	1.907	30,258	(21,698)	(702)	(22,400)
2028	(22,400)	(31,181)	(39,499)		15,868	1.964	31,166	(30,732)	(863)	(31,596)
2029	(31,596)	-	-		15,868	2.023	32,101	505	(505)	(0)
Total		(257,125)	(288,522)	-	158,679		282,042		(4,782)	

Note: Numbers may not add due to rounding

**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Paramedic - Non-Residential (Industrial)**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$0.85	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25% D.C. Reserve Fund Interest Earnings / (Cost)	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021				
2020	1,903	(7,980)	(7,980)		4,905	\$0.85	4,157	(1,920)	(0)	(1,920)
2021	(1,920)	-	-		4,905	0.873	4,282	2,362	3	2,365
2022	2,365	(12,311)	(13,061)		4,905	0.899	4,410	(6,286)	(64)	(6,349)
2023	(6,349)	-	-		4,905	0.926	4,543	(1,807)	(133)	(1,939)
2024	(1,939)	(5,269)	(5,930)		4,905	0.954	4,679	(3,190)	(83)	(3,274)
2025	(3,274)	(3,163)	(3,667)		4,905	0.982	4,819	(2,121)	(88)	(2,209)
2026	(2,209)	(5,269)	(6,291)		4,905	1.012	4,964	(3,536)	(93)	(3,630)
2027	(3,630)	(4,187)	(5,150)		4,905	1.042	5,113	(3,666)	(119)	(3,785)
2028	(3,785)	(5,269)	(6,674)		4,905	1.074	5,266	(5,193)	(146)	(5,339)
2029	(5,339)	-	-		4,905	1.106	5,424	85	(85)	0
Total		(43,447)	(48,752)	-	49,053		47,657		(808)	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Paramedic - Non-Residential (Commercial)**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$2.03	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	7,239	(30,359)	(30,359)		7,776	\$2.03	15,816	(7,303)	(1)	(7,304)
2021	(7,304)	-	-		7,776	2.095	16,291	8,986	11	8,997
2022	8,997	(46,838)	(49,690)		7,776	2.158	16,779	(23,915)	(242)	(24,157)
2023	(24,157)	-	-		7,776	2.223	17,283	(6,874)	(504)	(7,379)
2024	(7,379)	(20,045)	(22,560)		7,776	2.289	17,801	(12,138)	(317)	(12,455)
2025	(12,455)	(12,034)	(13,951)		7,776	2.358	18,335	(8,071)	(334)	(8,405)
2026	(8,405)	(20,045)	(23,934)		7,776	2.429	18,885	(13,454)	(355)	(13,809)
2027	(13,809)	(15,930)	(19,592)		7,776	2.502	19,452	(13,949)	(451)	(14,400)
2028	(14,400)	(20,045)	(25,392)		7,776	2.577	20,035	(19,756)	(555)	(20,312)
2029	(20,312)	-	-		7,776	2.654	20,636	325	(325)	0
Total		(165,295)	(185,478)	-	77,760		181,313		(3,074)	

Note: Numbers may not add due to rounding

**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Paramedic - Non-Residential (Institutional)**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$1.45	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	2,119	(8,886)	(8,886)		3,187	\$1.45	4,630	(2,138)	(0)	(2,138)
2021	(2,138)	-	-		3,187	1.496	4,768	2,630	3	2,633
2022	2,633	(13,710)	(14,545)		3,187	1.541	4,911	(7,000)	(71)	(7,071)
2023	(7,071)	-	-		3,187	1.588	5,059	(2,012)	(148)	(2,160)
2024	(2,160)	(5,867)	(6,604)		3,187	1.635	5,211	(3,553)	(93)	(3,646)
2025	(3,646)	(3,523)	(4,084)		3,187	1.684	5,367	(2,362)	(98)	(2,460)
2026	(2,460)	(5,867)	(7,006)		3,187	1.735	5,528	(3,938)	(104)	(4,042)
2027	(4,042)	(4,663)	(5,735)		3,187	1.787	5,694	(4,083)	(132)	(4,215)
2028	(4,215)	(5,867)	(7,433)		3,187	1.840	5,865	(5,783)	(162)	(5,945)
2029	(5,945)	-	-		3,187	1.896	6,041	95	(95)	0
Total		(48,384)	(54,292)	-	31,866		53,072		(900)	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - By-Law Enforcement - Residential**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Population Growth	\$5.76	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per Capita Inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings/ (Cost)	
2020	-	(5,382)	(5,382)		2,155	\$5.76	12,415	7,034	44	7,078
2021	7,078	(72,720)	(74,901)		2,155	5.93	12,788	(55,036)	(779)	(55,815)
2022	(55,815)	(5,382)	(5,709)		2,155	6.11	13,171	(48,353)	(1,693)	(50,046)
2023	(50,046)	(7,731)	(8,447)		2,155	6.30	13,567	(44,926)	(1,543)	(46,470)
2024	(46,470)	(5,382)	(6,057)		2,155	6.48	13,974	(38,553)	(1,382)	(39,935)
2025	(39,935)	(5,382)	(6,239)		2,155	6.68	14,393	(31,781)	(1,165)	(32,946)
2026	(32,946)	(5,382)	(6,426)		2,155	6.88	14,825	(24,547)	(934)	(25,482)
2027	(25,482)	(5,382)	(6,619)		2,155	7.09	15,269	(16,831)	(688)	(17,519)
2028	(17,519)	(5,382)	(6,817)		2,155	7.30	15,727	(8,608)	(425)	(9,033)
2029	(9,033)	(5,382)	(7,022)		2,155	7.52	16,199	144	(144)	0
Total		(123,503)	(133,619)	-	21,550		142,328		(8,709)	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - By-Law Enforcement - Non-Residential (Uniform)**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$0.12	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25% D.C. Reserve Fund Interest Earnings / (Cost)	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021				
2020	-	(804)	(804)		15,868	\$0.12	1,855	1,051	7	1,058
2021	1,058	(10,866)	(11,192)		15,868	0.120	1,911	(8,224)	(116)	(8,340)
2022	(8,340)	(804)	(853)		15,868	0.124	1,968	(7,225)	(253)	(7,478)
2023	(7,478)	(1,155)	(1,262)		15,868	0.128	2,027	(6,713)	(231)	(6,944)
2024	(6,944)	(804)	(905)		15,868	0.132	2,088	(5,761)	(206)	(5,967)
2025	(5,967)	(804)	(932)		15,868	0.136	2,151	(4,749)	(174)	(4,923)
2026	(4,923)	(804)	(960)		15,868	0.140	2,215	(3,668)	(140)	(3,808)
2027	(3,808)	(804)	(989)		15,868	0.144	2,282	(2,515)	(103)	(2,618)
2028	(2,618)	(804)	(1,019)		15,868	0.148	2,350	(1,286)	(63)	(1,350)
2029	(1,350)	(804)	(1,049)		15,868	0.153	2,421	22	(22)	0
Total		(18,454)	(19,966)	-	158,679		21,267		(1,301)	

Note: Numbers may not add due to rounding

**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - By-Law Enforcement - Non-Residential (Industrial)**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$0.06	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25% D.C. Reserve Fund Interest Earnings / (Cost)	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021				
2020	-	(136)	(136)		4,905	\$0.06	313	178	1	179
2021	179	(1,836)	(1,891)		4,905	0.066	323	(1,390)	(20)	(1,409)
2022	(1,409)	(136)	(144)		4,905	0.068	333	(1,221)	(43)	(1,264)
2023	(1,264)	(195)	(213)		4,905	0.070	343	(1,134)	(39)	(1,173)
2024	(1,173)	(136)	(153)		4,905	0.072	353	(973)	(35)	(1,008)
2025	(1,008)	(136)	(158)		4,905	0.074	363	(802)	(29)	(832)
2026	(832)	(136)	(162)		4,905	0.076	374	(620)	(24)	(643)
2027	(643)	(136)	(167)		4,905	0.079	386	(425)	(17)	(442)
2028	(442)	(136)	(172)		4,905	0.081	397	(217)	(11)	(228)
2029	(228)	(136)	(177)		4,905	0.083	409	4	(4)	0
Total		(3,118)	(3,374)	-	49,053		3,594		(220)	

Note: Numbers may not add due to rounding



City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - By-Law Enforcement - Non-Residential (Commercial)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$0.15	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	-	(517)	(517)		7,776	\$0.15	1,193	676	4	680
2021	680	(6,985)	(7,195)		7,776	0.158	1,228	(5,287)	(75)	(5,362)
2022	(5,362)	(517)	(548)		7,776	0.163	1,265	(4,645)	(163)	(4,807)
2023	(4,807)	(743)	(811)		7,776	0.168	1,303	(4,316)	(148)	(4,464)
2024	(4,464)	(517)	(582)		7,776	0.173	1,342	(3,703)	(133)	(3,836)
2025	(3,836)	(517)	(599)		7,776	0.178	1,383	(3,053)	(112)	(3,165)
2026	(3,165)	(517)	(617)		7,776	0.183	1,424	(2,358)	(90)	(2,448)
2027	(2,448)	(517)	(636)		7,776	0.189	1,467	(1,617)	(66)	(1,683)
2028	(1,683)	(517)	(655)		7,776	0.194	1,511	(827)	(41)	(868)
2029	(868)	(517)	(675)		7,776	0.200	1,556	14	(14)	0
Total		(11,864)	(12,835)	-	77,760		13,672		(837)	

Note: Numbers may not add due to rounding

City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - By-Law Enforcement - Non-Residential (Institutional)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$0.11	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	-	(151)	(151)		3,187	\$0.11	349	198	1	199
2021	199	(2,045)	(2,106)		3,187	0.113	360	(1,547)	(22)	(1,569)
2022	(1,569)	(151)	(161)		3,187	0.116	370	(1,360)	(48)	(1,407)
2023	(1,407)	(217)	(238)		3,187	0.120	381	(1,263)	(43)	(1,307)
2024	(1,307)	(151)	(170)		3,187	0.123	393	(1,084)	(39)	(1,123)
2025	(1,123)	(151)	(175)		3,187	0.127	405	(894)	(33)	(926)
2026	(926)	(151)	(181)		3,187	0.131	417	(690)	(26)	(716)
2027	(716)	(151)	(186)		3,187	0.135	429	(473)	(19)	(493)
2028	(493)	(151)	(192)		3,187	0.139	442	(242)	(12)	(254)
2029	(254)	(151)	(197)		3,187	0.143	455	4	(4)	0
Total		(3,473)	(3,757)	-	31,866		4,002		(245)	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Social Housing - Residential**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Population Growth	\$82.64	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per Capita Inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings/ (Cost)	
2020	840,337	(166,131)	(166,131)		2,155	\$82.64	178,094	852,300	10,579	862,879
2021	862,879	-	-		2,155	85.12	183,436	1,046,315	11,932	1,058,248
2022	1,058,248	(332,262)	(352,497)		2,155	87.68	188,939	894,690	12,206	906,896
2023	906,896	-	-		2,155	90.31	194,608	1,101,503	12,552	1,114,056
2024	1,114,056	(996,787)	(1,121,893)		2,155	93.02	200,446	192,609	8,167	200,775
2025	200,775	(206,176)	(239,015)		2,155	95.81	206,459	168,220	2,306	170,526
2026	170,526	(206,176)	(246,185)		2,155	98.68	212,653	136,994	1,922	138,916
2027	138,916	(206,176)	(253,571)		2,155	101.64	219,033	104,379	1,521	105,899
2028	105,899	(206,176)	(261,178)		2,155	104.69	225,604	70,325	1,101	71,426
2029	71,426	(233,176)	(304,242)		2,155	107.83	232,372	(444)	444	(0)
Total		(2,553,061)	(2,944,711)	-	21,550		2,041,643		62,730	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Waste Diversion - Residential**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Population Growth	\$25.70	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per Capita Inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings/ (Cost)	
2020	-	(62,018)	(62,018)		2,155	\$25.70	55,392	(6,626)	(108)	(6,733)
2021	(6,733)	(49,836)	(51,331)		2,155	26.48	57,054	(1,011)	(126)	(1,137)
2022	(1,137)	(49,836)	(52,871)		2,155	27.27	58,766	4,758	23	4,781
2023	4,781	(74,200)	(81,081)		2,155	28.09	60,529	(15,771)	(179)	(15,950)
2024	(15,950)	(59,232)	(66,666)		2,155	28.93	62,345	(20,272)	(589)	(20,860)
2025	(20,860)	(49,836)	(57,774)		2,155	29.80	64,215	(14,419)	(573)	(14,992)
2026	(14,992)	(49,836)	(59,507)		2,155	30.69	66,141	(8,358)	(379)	(8,738)
2027	(8,738)	(49,836)	(61,292)		2,155	31.61	68,126	(1,904)	(173)	(2,077)
2028	(2,077)	(49,836)	(63,131)		2,155	32.56	70,169	4,961	18	4,979
2029	4,979	(59,232)	(77,285)		2,155	33.54	72,275	(31)	31	(0)
Total		(553,701)	(632,957)	-	21,550		635,012		(2,055)	

Note: Numbers may not add due to rounding



City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Waste Diversion - Non-Residential (Uniform)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$0.52	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	-	(9,267)	(9,267)		15,868	\$0.52	8,277	(990)	(16)	(1,006)
2021	(1,006)	(7,447)	(7,670)		15,868	0.537	8,525	(151)	(19)	(170)
2022	(170)	(7,447)	(7,900)		15,868	0.553	8,781	711	3	714
2023	714	(11,087)	(12,115)		15,868	0.570	9,045	(2,357)	(27)	(2,383)
2024	(2,383)	(8,851)	(9,962)		15,868	0.587	9,316	(3,029)	(88)	(3,117)
2025	(3,117)	(7,447)	(8,633)		15,868	0.605	9,595	(2,155)	(86)	(2,240)
2026	(2,240)	(7,447)	(8,892)		15,868	0.623	9,883	(1,249)	(57)	(1,306)
2027	(1,306)	(7,447)	(9,159)		15,868	0.642	10,180	(285)	(26)	(310)
2028	(310)	(7,447)	(9,433)		15,868	0.661	10,485	741	3	744
2029	744	(8,851)	(11,548)		15,868	0.681	10,800	(5)	5	0
Total		(82,737)	(94,580)	-	158,679		94,887		(307)	

Note: Numbers may not add due to rounding

City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Waste Diversion - Non-Residential (Industrial)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$0.29	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	-	(1,566)	(1,566)		4,905	\$0.29	1,399	(167)	(3)	(170)
2021	(170)	(1,258)	(1,296)		4,905	0.294	1,441	(26)	(3)	(29)
2022	(29)	(1,258)	(1,335)		4,905	0.302	1,484	120	1	121
2023	121	(1,873)	(2,047)		4,905	0.312	1,528	(398)	(5)	(403)
2024	(403)	(1,496)	(1,683)		4,905	0.321	1,574	(512)	(15)	(527)
2025	(527)	(1,258)	(1,459)		4,905	0.331	1,621	(364)	(14)	(379)
2026	(379)	(1,258)	(1,502)		4,905	0.340	1,670	(211)	(10)	(221)
2027	(221)	(1,258)	(1,548)		4,905	0.351	1,720	(48)	(4)	(52)
2028	(52)	(1,258)	(1,594)		4,905	0.361	1,772	125	0	126
2029	126	(1,496)	(1,951)		4,905	0.372	1,825	(1)	1	0
Total		(13,980)	(15,981)	-	49,053		16,033		(52)	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Waste Diversion - Non-Residential (Commercial)**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$0.68	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25% D.C. Reserve Fund Interest Earnings / (Cost)	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021				
2020	-	(5,957)	(5,957)		7,776	\$0.68	5,321	(636)	(10)	(647)
2021	(647)	(4,787)	(4,931)		7,776	0.705	5,481	(97)	(12)	(109)
2022	(109)	(4,787)	(5,079)		7,776	0.726	5,645	457	2	459
2023	459	(7,128)	(7,789)		7,776	0.748	5,814	(1,515)	(17)	(1,532)
2024	(1,532)	(5,690)	(6,404)		7,776	0.770	5,989	(1,947)	(57)	(2,004)
2025	(2,004)	(4,787)	(5,550)		7,776	0.793	6,168	(1,385)	(55)	(1,440)
2026	(1,440)	(4,787)	(5,716)		7,776	0.817	6,353	(803)	(36)	(839)
2027	(839)	(4,787)	(5,888)		7,776	0.842	6,544	(183)	(17)	(200)
2028	(200)	(4,787)	(6,064)		7,776	0.867	6,740	477	2	478
2029	478	(5,690)	(7,424)		7,776	0.893	6,943	(3)	3	0
Total		(53,188)	(60,801)	-	77,760		60,999		(197)	

Note: Numbers may not add due to rounding

**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Waste Diversion - Non-Residential (Institutional)**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$0.49	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25% D.C. Reserve Fund Interest Earnings / (Cost)	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021				
2020	-	(1,744)	(1,744)		3,187	\$0.49	1,558	(186)	(3)	(189)
2021	(189)	(1,401)	(1,443)		3,187	0.503	1,604	(28)	(4)	(32)
2022	(32)	(1,401)	(1,487)		3,187	0.519	1,652	134	1	134
2023	134	(2,086)	(2,280)		3,187	0.534	1,702	(443)	(5)	(448)
2024	(448)	(1,665)	(1,875)		3,187	0.550	1,753	(570)	(17)	(587)
2025	(587)	(1,401)	(1,624)		3,187	0.567	1,806	(405)	(16)	(422)
2026	(422)	(1,401)	(1,673)		3,187	0.584	1,860	(235)	(11)	(246)
2027	(246)	(1,401)	(1,723)		3,187	0.601	1,916	(54)	(5)	(58)
2028	(58)	(1,401)	(1,775)		3,187	0.619	1,973	139	1	140
2029	140	(1,665)	(2,173)		3,187	0.638	2,032	(1)	1	0
Total		(15,569)	(17,797)	-	31,866		17,855		(58)	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Administration Studies - Residential**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Population Growth	\$145.56	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per Capita Inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings/ (Cost)	
2020	(2,199,111)	(338,606)	(338,606)		2,155	\$145.56	313,675	(2,224,041)	(71,876)	(2,295,917)
2021	(2,295,917)	(39,150)	(40,325)		2,155	149.93	323,085	(2,013,156)	(70,022)	(2,083,179)
2022	(2,083,179)	-	-		2,155	154.42	332,778	(1,750,401)	(62,296)	(1,812,696)
2023	(1,812,696)	(103,706)	(113,322)		2,155	159.06	342,761	(1,583,257)	(55,184)	(1,638,441)
2024	(1,638,441)	-	-		2,155	163.83	353,044	(1,285,397)	(47,512)	(1,332,909)
2025	(1,332,909)	(234,900)	(272,313)		2,155	168.74	363,636	(1,241,587)	(41,836)	(1,283,423)
2026	(1,283,423)	(48,896)	(58,384)		2,155	173.81	374,545	(967,262)	(36,574)	(1,003,836)
2027	(1,003,836)	(54,810)	(67,409)		2,155	179.02	385,781	(685,464)	(27,451)	(712,915)
2028	(712,915)	(54,810)	(69,432)		2,155	184.39	397,354	(384,993)	(17,841)	(402,834)
2029	(402,834)	-	-		2,155	189.92	409,275	6,441	(6,441)	0
Total		(874,877)	(959,790)	-	21,550		3,595,935		(437,034)	

Note: Numbers may not add due to rounding



City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Administration Studies - Non-Residential (Uniform)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$2.95	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	(328,603)	(50,596)	(50,596)		15,868	\$2.95	46,871	(332,328)	(10,740)	(343,068)
2021	(343,068)	(5,850)	(6,026)		15,868	3.042	48,277	(300,816)	(10,463)	(311,280)
2022	(311,280)	-	-		15,868	3.134	49,725	(261,554)	(9,309)	(270,863)
2023	(270,863)	(15,496)	(16,933)		15,868	3.228	51,217	(236,579)	(8,246)	(244,825)
2024	(244,825)	-	-		15,868	3.325	52,754	(192,071)	(7,100)	(199,170)
2025	(199,170)	(35,100)	(40,691)		15,868	3.424	54,336	(185,525)	(6,251)	(191,776)
2026	(191,776)	(7,306)	(8,724)		15,868	3.527	55,966	(144,533)	(5,465)	(149,998)
2027	(149,998)	(8,190)	(10,073)		15,868	3.633	57,645	(102,426)	(4,102)	(106,528)
2028	(106,528)	(8,190)	(10,375)		15,868	3.742	59,375	(57,528)	(2,666)	(60,194)
2029	(60,194)	-	-		15,868	3.854	61,156	963	(963)	(0)
Total		(130,729)	(143,417)	-	158,679		537,324		(65,304)	

Note: Numbers may not add due to rounding

City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Administration Studies - Non-Residential (Industrial)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$1.61	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	(55,524)	(8,549)	(8,549)		4,905	\$1.61	7,920	(56,154)	(1,815)	(57,968)
2021	(57,968)	(988)	(1,018)		4,905	1.663	8,157	(50,829)	(1,768)	(52,597)
2022	(52,597)	-	-		4,905	1.713	8,402	(44,195)	(1,573)	(45,768)
2023	(45,768)	(2,618)	(2,861)		4,905	1.764	8,654	(39,975)	(1,393)	(41,368)
2024	(41,368)	-	-		4,905	1.817	8,914	(32,454)	(1,200)	(33,654)
2025	(33,654)	(5,931)	(6,876)		4,905	1.872	9,181	(31,348)	(1,056)	(32,405)
2026	(32,405)	(1,235)	(1,474)		4,905	1.928	9,457	(24,422)	(923)	(25,345)
2027	(25,345)	(1,384)	(1,702)		4,905	1.986	9,740	(17,307)	(693)	(18,000)
2028	(18,000)	(1,384)	(1,753)		4,905	2.045	10,033	(9,720)	(450)	(10,171)
2029	(10,171)	-	-		4,905	2.107	10,334	163	(163)	(0)
Total		(22,089)	(24,233)	-	49,053		90,792		(11,034)	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Administration Studies - Non-Residential (Commercial)**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$3.87	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	(211,245)	(32,526)	(32,526)		7,776	\$3.87	30,131	(213,639)	(6,904)	(220,544)
2021	(220,544)	(3,761)	(3,874)		7,776	3.991	31,035	(193,382)	(6,726)	(200,108)
2022	(200,108)	-	-		7,776	4.111	31,966	(168,142)	(5,984)	(174,126)
2023	(174,126)	(9,962)	(10,886)		7,776	4.234	32,925	(152,086)	(5,301)	(157,387)
2024	(157,387)	-	-		7,776	4.361	33,913	(123,474)	(4,564)	(128,038)
2025	(128,038)	(22,564)	(26,158)		7,776	4.492	34,931	(119,266)	(4,019)	(123,284)
2026	(123,284)	(4,697)	(5,608)		7,776	4.627	35,978	(92,914)	(3,513)	(96,428)
2027	(96,428)	(5,265)	(6,475)		7,776	4.766	37,058	(65,845)	(2,637)	(68,482)
2028	(68,482)	(5,265)	(6,670)		7,776	4.909	38,170	(36,982)	(1,714)	(38,696)
2029	(38,696)	-	-		7,776	5.056	39,315	619	(619)	0
Total		(84,040)	(92,197)	-	77,760		345,422		(41,981)	

Note: Numbers may not add due to rounding

**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Administration Studies - Non-Residential (Institutional)**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$2.77	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	(61,834)	(9,521)	(9,521)		3,187	\$2.77	8,820	(62,535)	(2,021)	(64,556)
2021	(64,556)	(1,101)	(1,134)		3,187	2.851	9,084	(56,605)	(1,969)	(58,574)
2022	(58,574)	-	-		3,187	2.936	9,357	(49,217)	(1,752)	(50,969)
2023	(50,969)	(2,916)	(3,186)		3,187	3.024	9,638	(44,517)	(1,552)	(46,069)
2024	(46,069)	-	-		3,187	3.115	9,927	(36,142)	(1,336)	(37,478)
2025	(37,478)	(6,605)	(7,657)		3,187	3.209	10,225	(34,911)	(1,176)	(36,087)
2026	(36,087)	(1,375)	(1,642)		3,187	3.305	10,531	(27,197)	(1,028)	(28,226)
2027	(28,226)	(1,541)	(1,895)		3,187	3.404	10,847	(19,274)	(772)	(20,046)
2028	(20,046)	(1,541)	(1,952)		3,187	3.506	11,173	(10,825)	(502)	(11,327)
2029	(11,327)	-	-		3,187	3.611	11,508	181	(181)	(0)
Total		(24,599)	(26,987)	-	31,866		101,109		(12,288)	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Wastewater Treatment - Residential**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Population Growth	\$1,629.90	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per Capita Inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings/ (Cost)	
2020	5,713,557	(10,999,263)	(10,999,263)	(247,607)	1,636	\$1,629.90	2,667,087	(2,866,226)	17,796	(2,848,430)
2021	(2,848,430)	(2,346,628)	(2,417,027)	(242,948)	1,636	1,678.80	2,747,100	(2,761,305)	(91,158)	(2,852,463)
2022	(2,852,463)	(1,086,911)	(1,153,104)	(238,497)	1,636	1,729.16	2,829,513	(1,414,552)	(69,339)	(1,483,891)
2023	(1,483,891)	-	-	(219,069)	1,636	1,781.04	2,914,398	1,211,439	(4,427)	1,207,012
2024	1,207,012	(5,375,152)	(6,049,781)	(214,776)	1,636	1,834.47	3,001,830	(2,055,715)	(13,791)	(2,069,506)
2025	(2,069,506)	(13,462,389)	(15,606,598)	(210,166)	1,636	1,889.50	3,091,885	(14,794,386)	(274,038)	(15,068,424)
2026	(15,068,424)	(258,000)	(308,065)	(205,715)	1,636	1,946.19	3,184,642	(12,397,563)	(446,322)	(12,843,885)
2027	(12,843,885)	-	-	(191,281)	1,636	2,004.57	3,280,181	(9,754,985)	(367,232)	(10,122,217)
2028	(10,122,217)	-	-	(177,370)	1,636	2,064.71	3,378,586	(6,921,000)	(276,952)	(7,197,952)
2029	(7,197,952)	-	-	(172,809)	1,636	2,126.65	3,479,944	(3,890,817)	(180,193)	(4,071,010)
2030	(4,071,010)	-	-	(167,421)	1,846	2,190.45	4,042,815	(195,615)	(69,333)	(264,948)
2031	(264,948)	(963,421)	(963,421)	(849,444)	923	2,256.16	2,082,050	4,237	(4,237)	0
Total		(34,491,765)	(37,497,260)	(3,137,103)	19,132		36,700,033		(1,779,226)	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Wastewater Treatment - Non-Residential (Uniform)**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long- Term Debt	Sq. m. of Gross Floor Area	\$28.24	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	930,114	(1,790,578)	(1,790,578)	(40,308)	15,424	\$28.24	435,571	(465,201)	2,906	(462,295)
2021	(462,295)	(382,009)	(393,470)	(39,550)	15,424	29.087	448,638	(446,676)	(14,771)	(461,447)
2022	(461,447)	(176,939)	(187,715)	(38,825)	15,424	29.960	462,097	(225,889)	(11,169)	(237,058)
2023	(237,058)	-	-	(35,662)	15,424	30.859	475,960	203,240	(550)	202,690
2024	202,690	(875,025)	(984,848)	(34,964)	15,424	31.785	490,239	(326,882)	(2,018)	(328,900)
2025	(328,900)	(2,191,552)	(2,540,609)	(34,213)	15,424	32.738	504,946	(2,398,776)	(44,325)	(2,443,101)
2026	(2,443,101)	(42,000)	(50,150)	(33,489)	15,424	33.720	520,095	(2,006,645)	(72,308)	(2,078,953)
2027	(2,078,953)	-	-	(31,139)	15,424	34.732	535,698	(1,574,394)	(59,367)	(1,633,761)
2028	(1,633,761)	-	-	(28,874)	15,424	35.774	551,769	(1,110,867)	(44,600)	(1,155,467)
2029	(1,155,467)	-	-	(28,132)	15,424	36.847	568,322	(615,277)	(28,775)	(644,052)
2030	(644,052)	-	-	(27,255)	17,007	37.953	645,476	(25,830)	(10,886)	(36,716)
2031	(36,716)	(156,836)	(156,836)	(138,282)	8,504	39.091	332,420	587	(587)	(0)
Total		(5,614,938)	(6,104,205)	(510,691)	179,749		5,971,232		(286,449)	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Wastewater Treatment - Non-Residential (Industrial)**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$15.32	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	149,254	(287,331)	(287,331)	(6,468)	4,604	\$15.32	70,520	(74,025)	470	(73,555)
2021	(73,555)	(61,300)	(63,139)	(6,346)	4,604	15.776	72,635	(70,406)	(2,339)	(72,745)
2022	(72,745)	(28,393)	(30,122)	(6,230)	4,604	16.249	74,815	(34,283)	(1,739)	(36,022)
2023	(36,022)	-	-	(5,723)	4,604	16.736	77,059	35,314	(12)	35,303
2024	35,303	(140,414)	(158,037)	(5,611)	4,604	17.238	79,371	(48,974)	(222)	(49,196)
2025	(49,196)	(351,675)	(407,687)	(5,490)	4,604	17.756	81,752	(380,622)	(6,985)	(387,606)
2026	(387,606)	(6,740)	(8,048)	(5,374)	4,604	18.288	84,204	(316,823)	(11,447)	(328,270)
2027	(328,270)	-	-	(4,997)	4,604	18.837	86,731	(246,536)	(9,341)	(255,877)
2028	(255,877)	-	-	(4,633)	4,604	19.402	89,332	(171,178)	(6,940)	(178,117)
2029	(178,117)	-	-	(4,514)	4,604	19.984	92,012	(90,619)	(4,367)	(94,986)
2030	(94,986)	-	-	(4,373)	4,757	20.584	97,909	(1,451)	(1,567)	(3,018)
2031	(3,018)	(25,167)	(25,167)	(22,190)	2,378	21.201	50,423	48	(48)	0
Total		(901,020)	(979,531)	(81,950)	53,178		956,763		(44,536)	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Wastewater Treatment - Non-Residential (Commercial)**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long- Term Debt	Sq. m. of Gross Floor Area	\$36.76	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	601,568	(1,158,088)	(1,158,088)	(26,070)	7,659	\$36.76	281,556	(301,034)	1,878	(299,156)
2021	(299,156)	(247,071)	(254,483)	(25,579)	7,659	37.865	290,003	(289,216)	(9,561)	(298,777)
2022	(298,777)	(114,439)	(121,408)	(25,111)	7,659	39.001	298,703	(146,593)	(7,237)	(153,830)
2023	(153,830)	-	-	(23,065)	7,659	40.171	307,664	130,769	(375)	130,394
2024	130,394	(565,938)	(636,968)	(22,613)	7,659	41.376	316,894	(212,293)	(1,331)	(213,624)
2025	(213,624)	(1,417,425)	(1,643,184)	(22,128)	7,659	42.617	326,401	(1,552,536)	(28,700)	(1,581,236)
2026	(1,581,236)	(27,164)	(32,436)	(21,659)	7,659	43.896	336,193	(1,299,138)	(46,806)	(1,345,944)
2027	(1,345,944)	-	-	(20,140)	7,659	45.212	346,279	(1,019,805)	(38,443)	(1,058,248)
2028	(1,058,248)	-	-	(18,675)	7,659	46.569	356,667	(720,256)	(28,901)	(749,157)
2029	(749,157)	-	-	(18,195)	7,659	47.966	367,367	(399,985)	(18,674)	(418,658)
2030	(418,658)	-	-	(17,627)	8,479	49.405	418,901	(17,384)	(7,086)	(24,470)
2031	(24,470)	(101,436)	(101,436)	(89,436)	4,239	50.887	215,734	391	(391)	0
Total		(3,631,562)	(3,948,004)	(330,299)	89,308		3,862,361		(185,626)	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Wastewater Treatment - Non-Residential (Institutional)**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$26.26	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	179,292	(345,159)	(345,159)	(7,770)	3,161	\$26.26	83,004	(90,632)	554	(90,078)
2021	(90,078)	(73,638)	(75,847)	(7,624)	3,161	27.050	85,494	(88,055)	(2,895)	(90,949)
2022	(90,949)	(34,107)	(36,185)	(7,484)	3,161	27.862	88,059	(46,559)	(2,235)	(48,794)
2023	(48,794)	-	-	(6,874)	3,161	28.698	90,701	35,032	(224)	34,809
2024	34,809	(168,673)	(189,843)	(6,740)	3,161	29.559	93,422	(68,352)	(545)	(68,897)
2025	(68,897)	(422,452)	(489,737)	(6,595)	3,161	30.445	96,224	(469,006)	(8,741)	(477,747)
2026	(477,747)	(8,096)	(9,667)	(6,455)	3,161	31.359	99,111	(394,758)	(14,178)	(408,936)
2027	(408,936)	-	-	(6,002)	3,161	32.299	102,084	(312,855)	(11,729)	(324,584)
2028	(324,584)	-	-	(5,566)	3,161	33.268	105,147	(225,003)	(8,931)	(233,933)
2029	(233,933)	-	-	(5,423)	3,161	34.266	108,301	(131,055)	(5,931)	(136,986)
2030	(136,986)	-	-	(5,254)	3,772	35.294	133,126	(9,114)	(2,374)	(11,488)
2031	(11,488)	(30,232)	(30,232)	(26,656)	1,886	36.353	68,560	184	(184)	0
Total		(1,082,357)	(1,176,670)	(98,443)	37,263		1,153,232		(57,412)	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Wastewater Collection - Residential**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Population Growth	\$2,366.58	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per Capita Inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings/ (Cost)	
2020	(9,409,930)	-	-		638	\$2,366.58	1,510,533	(7,899,396)	(281,277)	(8,180,673)
2021	(8,180,673)	(652,478)	(672,052)		638	2,437.58	1,555,849	(7,296,875)	(251,510)	(7,548,385)
2022	(7,548,385)	(371,114)	(393,715)		638	2,510.71	1,602,525	(6,339,576)	(225,679)	(6,565,255)
2023	(6,565,255)	(3,565,339)	(3,895,942)		638	2,586.03	1,650,601	(8,810,596)	(249,858)	(9,060,454)
2024	(9,060,454)	(1,593,131)	(1,793,083)		638	2,663.61	1,700,119	(9,153,418)	(295,975)	(9,449,394)
2025	(9,449,394)	(463,796)	(537,667)		638	2,743.52	1,751,122	(8,235,938)	(287,387)	(8,523,325)
2026	(8,523,325)	(49,995)	(59,697)		638	2,825.82	1,803,656	(6,779,365)	(248,669)	(7,028,034)
2027	(7,028,034)	(856,422)	(1,053,291)		638	2,910.60	1,857,766	(6,223,559)	(215,338)	(6,438,898)
2028	(6,438,898)	(296,150)	(375,153)		638	2,997.92	1,913,499	(4,900,553)	(184,266)	(5,084,819)
2029	(5,084,819)	-	-		638	3,087.86	1,970,904	(3,113,915)	(133,229)	(3,247,144)
2030	(3,247,144)	-	-		848	3,180.49	2,695,724	(551,420)	(61,727)	(613,147)
2031	(613,147)	(765,347)	(765,347)		424	3,275.91	1,388,298	9,804	(9,804)	(0)
Total		(8,613,772)	(9,545,947)	-	7,654		21,400,596		(2,444,719)	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Wastewater Collection - Non-Residential (Uniform)**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$51.90	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	(4,847,540)	-	-		15,424	\$51.90	800,441	(4,047,099)	(144,538)	(4,191,637)
2021	(4,191,637)	(336,125)	(346,209)		15,424	53.453	824,454	(3,713,392)	(128,457)	(3,841,848)
2022	(3,841,848)	(191,180)	(202,823)		15,424	55.057	849,187	(3,195,484)	(114,357)	(3,309,841)
2023	(3,309,841)	(1,836,690)	(2,007,001)		15,424	56.709	874,663	(4,442,178)	(125,970)	(4,568,148)
2024	(4,568,148)	(820,704)	(923,709)		15,424	58.410	900,903	(4,590,955)	(148,835)	(4,739,790)
2025	(4,739,790)	(238,925)	(276,980)		15,424	60.162	927,930	(4,088,840)	(143,465)	(4,232,305)
2026	(4,232,305)	(25,755)	(30,753)		15,424	61.967	955,768	(3,307,290)	(122,518)	(3,429,809)
2027	(3,429,809)	(441,187)	(542,604)		15,424	63.826	984,441	(2,987,972)	(104,289)	(3,092,261)
2028	(3,092,261)	(152,562)	(193,261)		15,424	65.741	1,013,974	(2,271,548)	(87,162)	(2,358,709)
2029	(2,358,709)	-	-		15,424	67.713	1,044,393	(1,314,316)	(59,687)	(1,374,003)
2030	(1,374,003)	-	-		17,007	69.745	1,186,179	(187,824)	(25,380)	(213,203)
2031	(213,203)	(394,270)	(394,270)		8,504	71.837	610,882	3,409	(3,409)	0
Total		(4,437,397)	(4,917,609)	-	179,749		10,973,216		(1,208,067)	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Wastewater Collection - Non-Residential (Industrial)**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$28.15	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	(777,876)	-	-		4,604	\$28.15	129,592	(648,284)	(23,175)	(671,459)
2021	(671,459)	(53,937)	(55,555)		4,604	28.990	133,480	(593,535)	(20,556)	(614,091)
2022	(614,091)	(30,678)	(32,547)		4,604	29.860	137,484	(509,154)	(18,253)	(527,407)
2023	(527,407)	(294,730)	(322,060)		4,604	30.756	141,609	(707,858)	(20,073)	(727,931)
2024	(727,931)	(131,697)	(148,226)		4,604	31.679	145,857	(730,300)	(23,696)	(753,996)
2025	(753,996)	(38,340)	(44,446)		4,604	32.629	150,233	(648,210)	(22,786)	(670,996)
2026	(670,996)	(4,133)	(4,935)		4,604	33.608	154,740	(521,191)	(19,373)	(540,564)
2027	(540,564)	(70,797)	(87,071)		4,604	34.616	159,382	(468,253)	(16,393)	(484,646)
2028	(484,646)	(24,481)	(31,012)		4,604	35.655	164,163	(351,495)	(13,587)	(365,083)
2029	(365,083)	-	-		4,604	36.724	169,088	(195,995)	(9,118)	(205,112)
2030	(205,112)	-	-		4,757	37.826	179,924	(25,188)	(3,742)	(28,930)
2031	(28,930)	(63,268)	(63,268)		2,378	38.961	92,661	463	(463)	(0)
Total		(712,062)	(789,120)	-	53,178		1,758,212		(191,215)	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Wastewater Collection - Non-Residential (Commercial)**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$67.56	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings I/(Cost)	
2020	(3,135,233)	-	-		7,659	\$67.56	517,411	(2,617,823)	(93,487)	(2,711,310)
2021	(2,711,310)	(217,395)	(223,917)		7,659	69.583	532,933	(2,402,293)	(83,096)	(2,485,390)
2022	(2,485,390)	(123,649)	(131,179)		7,659	71.671	548,921	(2,067,648)	(73,987)	(2,141,635)
2023	(2,141,635)	(1,187,912)	(1,298,064)		7,659	73.821	565,388	(2,874,310)	(81,509)	(2,955,819)
2024	(2,955,819)	(530,805)	(597,426)		7,659	76.035	582,350	(2,970,895)	(96,309)	(3,067,204)
2025	(3,067,204)	(154,529)	(179,142)		7,659	78.316	599,821	(2,646,525)	(92,848)	(2,739,373)
2026	(2,739,373)	(16,658)	(19,890)		7,659	80.666	617,815	(2,141,448)	(79,313)	(2,220,761)
2027	(2,220,761)	(285,346)	(350,939)		7,659	83.086	636,350	(1,935,350)	(67,537)	(2,002,887)
2028	(2,002,887)	(98,672)	(124,995)		7,659	85.579	655,440	(1,472,442)	(56,474)	(1,528,916)
2029	(1,528,916)	-	-		7,659	88.146	675,103	(853,813)	(38,719)	(892,532)
2030	(892,532)	-	-		8,479	90.790	769,807	(122,725)	(16,498)	(139,223)
2031	(139,223)	(255,001)	(255,001)		4,239	93.514	396,450	2,226	(2,226)	(0)
Total		(2,869,966)	(3,180,552)	-	89,308		7,097,789		(782,004)	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Wastewater Collection - Non-Residential (Institutional)**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$48.26	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	(934,430)	-	-		3,161	\$48.26	152,536	(781,894)	(27,890)	(809,784)
2021	(809,784)	(64,793)	(66,736)		3,161	49.710	157,112	(719,409)	(24,849)	(744,258)
2022	(744,258)	(36,853)	(39,097)		3,161	51.201	161,826	(621,529)	(22,194)	(643,723)
2023	(643,723)	(354,047)	(386,877)		3,161	52.737	166,680	(863,920)	(24,499)	(888,419)
2024	(888,419)	(158,202)	(178,058)		3,161	54.320	171,681	(894,797)	(28,977)	(923,774)
2025	(923,774)	(46,056)	(53,392)		3,161	55.949	176,831	(800,334)	(28,017)	(828,351)
2026	(828,351)	(4,965)	(5,928)		3,161	57.628	182,136	(652,143)	(24,058)	(676,201)
2027	(676,201)	(85,045)	(104,594)		3,161	59.357	187,600	(593,196)	(20,628)	(613,823)
2028	(613,823)	(29,408)	(37,254)		3,161	61.137	193,228	(457,849)	(17,415)	(475,263)
2029	(475,263)	-	-		3,161	62.971	199,025	(276,239)	(12,212)	(288,450)
2030	(288,450)	-	-		3,772	64.860	244,645	(43,805)	(5,399)	(49,205)
2031	(49,205)	(76,001)	(76,001)		1,886	66.806	125,992	787	(787)	(0)
Total		(855,370)	(947,937)	-	37,263		2,119,292		(236,925)	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Water Treatment - Residential**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Population Growth	\$1,279.54	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per Capita Inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings/ (Cost)	
2020	1,349,546	(161,037)	(161,037)	(229,232)	1,638	\$1,279.54	2,096,021	3,055,298	27,530	3,082,828
2021	3,082,828	(419,037)	(431,608)	(181,035)	1,638	1,317.92	2,158,901	4,629,086	48,199	4,677,286
2022	4,677,286	(161,037)	(170,844)	(176,312)	1,638	1,357.46	2,223,668	6,553,798	70,194	6,623,992
2023	6,623,992	(446,318)	(487,704)	(174,688)	1,638	1,398.18	2,290,378	8,251,979	92,975	8,344,954
2024	8,344,954	(161,037)	(181,249)	(173,121)	1,638	1,440.13	2,359,090	10,349,673	116,841	10,466,515
2025	10,466,515	(236,287)	(273,921)	(162,185)	1,638	1,483.33	2,429,862	12,460,270	143,292	12,603,563
2026	12,603,563	(419,037)	(500,352)	(160,561)	1,638	1,527.83	2,502,758	14,445,408	169,056	14,614,464
2027	14,614,464	(161,037)	(198,055)	(158,937)	1,638	1,573.67	2,577,841	16,835,313	196,561	17,031,874
2028	17,031,874	(20,504,728)	(25,974,775)	(138,029)	1,638	1,620.88	2,655,176	(6,425,755)	66,288	(6,359,467)
2029	(6,359,467)	(71,868)	(93,772)	(62,718)	1,638	1,669.50	2,734,832	(3,781,125)	(164,785)	(3,945,909)
2030	(3,945,909)	(71,868)	(71,868)	(61,094)	1,848	1,719.59	3,177,009	(901,862)	(78,776)	(980,639)
2031	(980,639)	(329,868)	(329,868)	(309,973)	924	1,771.18	1,636,160	15,681	(15,681)	(0)
Total		(23,143,160)	(28,875,054)	(1,987,886)	19,152		28,841,698		671,697	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Water Treatment - Non-Residential (Uniform)**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long- Term Debt	Sq. m. of Gross Floor Area	\$22.41	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	219,694	(26,215)	(26,215)	(37,317)	15,281	\$22.41	342,503	498,665	4,490	503,155
2021	503,155	(68,215)	(70,262)	(29,471)	15,281	23.087	352,779	756,201	7,871	764,071
2022	764,071	(26,215)	(27,812)	(28,702)	15,281	23.779	363,362	1,070,920	11,469	1,082,388
2023	1,082,388	(72,656)	(79,394)	(28,438)	15,281	24.493	374,263	1,348,820	15,195	1,364,015
2024	1,364,015	(26,215)	(29,506)	(28,183)	15,281	25.227	385,491	1,691,817	19,099	1,710,916
2025	1,710,916	(38,465)	(44,592)	(26,402)	15,281	25.984	397,055	2,036,977	23,424	2,060,402
2026	2,060,402	(68,215)	(81,453)	(26,138)	15,281	26.764	408,967	2,361,778	27,639	2,389,417
2027	2,389,417	(26,215)	(32,242)	(25,873)	15,281	27.567	421,236	2,752,538	32,137	2,784,675
2028	2,784,675	(3,337,979)	(4,228,452)	(22,470)	15,281	28.394	433,873	(1,032,374)	10,952	(1,021,422)
2029	(1,021,422)	(11,699)	(15,265)	(10,210)	15,281	29.245	446,889	(600,007)	(26,348)	(626,356)
2030	(626,356)	(11,699)	(11,699)	(9,946)	16,809	30.123	506,340	(141,660)	(12,480)	(154,140)
2031	(154,140)	(53,699)	(53,699)	(50,461)	8,405	31.026	260,765	2,465	(2,465)	0
Total		(3,767,491)	(4,700,590)	(323,609)	178,021		4,693,524		110,982	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Water Treatment - Non-Residential (Industrial)**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long- Term Debt	Sq. m. of Gross Floor Area	\$12.30	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	37,286	(4,449)	(4,449)	(6,333)	4,768	\$12.30	58,666	85,170	765	85,935
2021	85,935	(11,577)	(11,925)	(5,002)	4,768	12.674	60,426	129,435	1,346	130,781
2022	130,781	(4,449)	(4,720)	(4,871)	4,768	13.054	62,239	183,429	1,964	185,393
2023	185,393	(12,331)	(13,475)	(4,826)	4,768	13.446	64,106	231,198	2,604	233,802
2024	233,802	(4,449)	(5,008)	(4,783)	4,768	13.849	66,029	290,040	3,274	293,314
2025	293,314	(6,528)	(7,568)	(4,481)	4,768	14.265	68,010	349,276	4,016	353,292
2026	353,292	(11,577)	(13,824)	(4,436)	4,768	14.692	70,051	405,082	4,740	409,822
2027	409,822	(4,449)	(5,472)	(4,391)	4,768	15.133	72,152	472,111	5,512	477,623
2028	477,623	(566,519)	(717,650)	(3,814)	4,768	15.587	74,317	(169,523)	1,926	(167,598)
2029	(167,598)	(1,986)	(2,591)	(1,733)	4,768	16.055	76,546	(95,375)	(4,273)	(99,648)
2030	(99,648)	(1,986)	(1,986)	(1,688)	4,924	16.537	81,424	(21,898)	(1,975)	(23,873)
2031	(23,873)	(9,114)	(9,114)	(8,564)	2,462	17.033	41,933	382	(382)	0
Total		(639,416)	(797,781)	(54,923)	55,064		795,901		19,516	

Note: Numbers may not add due to rounding



City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Water Treatment - Non-Residential (Commercial)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$29.52	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	138,848	(16,568)	(16,568)	(23,585)	7,326	\$29.52	216,247	314,942	2,836	317,778
2021	317,778	(43,113)	(44,406)	(18,626)	7,326	30.402	222,734	477,481	4,970	482,451
2022	482,451	(16,568)	(17,577)	(18,140)	7,326	31.314	229,416	676,150	7,241	683,391
2023	683,391	(45,919)	(50,177)	(17,973)	7,326	32.253	236,299	851,540	9,593	861,133
2024	861,133	(16,568)	(18,648)	(17,812)	7,326	33.221	243,388	1,068,061	12,057	1,080,119
2025	1,080,119	(24,310)	(28,182)	(16,686)	7,326	34.218	250,689	1,285,939	14,788	1,300,727
2026	1,300,727	(43,113)	(51,479)	(16,519)	7,326	35.244	258,210	1,490,939	17,448	1,508,387
2027	1,508,387	(16,568)	(20,377)	(16,352)	7,326	36.301	265,956	1,737,614	20,288	1,757,901
2028	1,757,901	(2,109,629)	(2,672,414)	(14,201)	7,326	37.390	273,935	(654,779)	6,895	(647,885)
2029	(647,885)	(7,394)	(9,648)	(6,453)	7,326	38.512	282,153	(381,832)	(16,733)	(398,565)
2030	(398,565)	(7,394)	(7,394)	(6,286)	8,114	39.667	321,844	(90,401)	(7,946)	(98,347)
2031	(98,347)	(33,938)	(33,938)	(31,892)	4,057	40.858	165,750	1,573	(1,573)	0
Total		(2,381,084)	(2,970,810)	(204,524)	85,434		2,966,620		69,865	

Note: Numbers may not add due to rounding



City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Water Treatment - Non-Residential (Institutional)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$21.07	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	43,559	(5,198)	(5,198)	(7,399)	3,187	\$21.07	67,145	98,108	885	98,993
2021	98,993	(13,525)	(13,931)	(5,843)	3,187	21.703	69,160	148,379	1,546	149,925
2022	149,925	(5,198)	(5,514)	(5,691)	3,187	22.355	71,235	209,954	2,249	212,204
2023	212,204	(14,406)	(15,742)	(5,638)	3,187	23.025	73,372	264,195	2,977	267,173
2024	267,173	(5,198)	(5,850)	(5,588)	3,187	23.716	75,573	331,307	3,741	335,048
2025	335,048	(7,627)	(8,841)	(5,235)	3,187	24.427	77,840	398,812	4,587	403,398
2026	403,398	(13,525)	(16,150)	(5,182)	3,187	25.160	80,175	462,241	5,410	467,651
2027	467,651	(5,198)	(6,393)	(5,130)	3,187	25.915	82,580	538,709	6,290	544,999
2028	544,999	(661,831)	(838,388)	(4,455)	3,187	26.693	85,058	(212,786)	2,076	(210,710)
2029	(210,710)	(2,320)	(3,027)	(2,024)	3,187	27.493	87,610	(128,151)	(5,506)	(133,658)
2030	(133,658)	(2,320)	(2,320)	(1,972)	3,772	28.318	106,812	(31,137)	(2,678)	(33,815)
2031	(33,815)	(10,647)	(10,647)	(10,005)	1,886	29.168	55,008	541	(541)	0
Total		(746,992)	(932,000)	(64,163)	37,524		931,567		21,037	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Water Distribution - Residential**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Population Growth	\$1,326.80	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per Capita Inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings/ (Cost)	
2020	335,930	(495,609)	(495,609)		1,638	\$1,326.80	2,173,451	2,013,771	14,686	2,028,457
2021	2,028,457	(346,587)	(356,985)		1,638	1,366.61	2,238,655	3,910,127	37,116	3,947,243
2022	3,947,243	(818,793)	(868,658)		1,638	1,407.61	2,305,814	5,384,400	58,323	5,442,723
2023	5,442,723	(2,278,297)	(2,489,557)		1,638	1,449.83	2,374,989	5,328,155	67,318	5,395,473
2024	5,395,473	(1,296,147)	(1,458,825)		1,638	1,493.33	2,446,238	6,382,887	73,615	6,456,502
2025	6,456,502	(10,473,137)	(12,141,236)		1,638	1,538.13	2,519,626	(3,165,109)	20,571	(3,144,538)
2026	(3,144,538)	(1,627,906)	(1,943,805)		1,638	1,584.27	2,595,214	(2,493,129)	(91,612)	(2,584,741)
2027	(2,584,741)	(1,145,242)	(1,408,503)		1,638	1,631.80	2,673,071	(1,320,173)	(63,455)	(1,383,628)
2028	(1,383,628)	(317,881)	(402,682)		1,638	1,680.76	2,753,263	966,953	(6,771)	960,182
2029	960,182	(662,159)	(863,967)		1,638	1,731.18	2,835,861	2,932,075	24,327	2,956,402
2030	2,956,402	(1,362,144)	(1,362,144)		1,848	1,783.11	3,294,373	4,888,631	49,031	4,937,662
2031	4,937,662	(6,664,933)	(6,664,933)		924	1,836.61	1,696,602	(30,669)	30,669	(0)
Total		(27,488,837)	(30,456,905)	-	19,152		29,907,158		213,817	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Water Distribution - Non-Residential (Uniform)**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long- Term Debt	Sq. m. of Gross Floor Area	\$23.24	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	54,686	(80,681)	(80,681)		15,281	\$23.24	355,146	329,152	2,399	331,551
2021	331,551	(56,421)	(58,114)		15,281	23.939	365,801	639,238	6,067	645,305
2022	645,305	(133,292)	(141,409)		15,281	24.657	376,775	880,671	9,537	890,208
2023	890,208	(370,886)	(405,277)		15,281	25.397	388,078	873,009	11,020	884,029
2024	884,029	(211,001)	(237,483)		15,281	26.158	399,720	1,046,266	12,064	1,058,331
2025	1,058,331	(1,704,929)	(1,976,480)		15,281	26.943	411,712	(506,438)	3,449	(502,988)
2026	(502,988)	(265,008)	(316,433)		15,281	27.752	424,063	(395,358)	(14,598)	(409,957)
2027	(409,957)	(186,435)	(229,291)		15,281	28.584	436,785	(202,463)	(9,952)	(212,415)
2028	(212,415)	(51,748)	(65,553)		15,281	29.442	449,889	171,921	(658)	171,263
2029	171,263	(107,793)	(140,646)		15,281	30.325	463,385	494,003	4,158	498,161
2030	498,161	(221,744)	(221,744)		16,809	31.235	525,031	801,447	8,123	809,570
2031	809,570	(1,084,989)	(1,084,989)		8,405	32.172	270,391	(5,028)	5,028	(0)
Total		(4,474,927)	(4,958,101)	-	178,021		4,866,776		36,638	

Note: Numbers may not add due to rounding



**City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Water Distribution - Non-Residential (Industrial)**

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long- Term Debt	Sq. m. of Gross Floor Area	\$12.76	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	9,281	(13,693)	(13,693)		4,768	\$12.76	60,831	56,419	411	56,830
2021	56,830	(9,576)	(9,863)		4,768	13.141	62,656	109,623	1,040	110,663
2022	110,663	(22,622)	(24,000)		4,768	13.536	64,536	151,199	1,637	152,835
2023	152,835	(62,946)	(68,783)		4,768	13.942	66,472	150,524	1,896	152,420
2024	152,420	(35,811)	(40,305)		4,768	14.360	68,466	180,580	2,081	182,661
2025	182,661	(289,359)	(335,447)		4,768	14.791	70,520	(82,266)	627	(81,639)
2026	(81,639)	(44,977)	(53,705)		4,768	15.235	72,635	(62,708)	(2,346)	(65,054)
2027	(65,054)	(31,642)	(38,915)		4,768	15.692	74,814	(29,155)	(1,531)	(30,685)
2028	(30,685)	(8,783)	(11,126)		4,768	16.162	77,059	35,248	29	35,276
2029	35,276	(18,295)	(23,870)		4,768	16.647	79,371	90,777	788	91,564
2030	91,564	(37,634)	(37,634)		4,924	17.147	84,428	138,358	1,437	139,795
2031	139,795	(184,144)	(184,144)		2,462	17.661	43,480	(868)	868	(0)
Total		(759,481)	(841,485)	-	55,064		825,267		6,937	

Note: Numbers may not add due to rounding



City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Water Distribution - Non-Residential (Commercial)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$30.61	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	34,562	(50,991)	(50,991)		7,326	\$30.61	224,231	207,802	1,515	209,317
2021	209,317	(35,659)	(36,728)		7,326	31.524	230,958	403,546	3,830	407,377
2022	407,377	(84,242)	(89,372)		7,326	32.470	237,886	555,891	6,020	561,912
2023	561,912	(234,403)	(256,138)		7,326	33.444	245,023	550,797	6,954	557,751
2024	557,751	(133,354)	(150,091)		7,326	34.447	252,374	660,033	7,611	667,645
2025	667,645	(1,077,529)	(1,249,151)		7,326	35.481	259,945	(321,561)	2,163	(319,398)
2026	(319,398)	(167,487)	(199,988)		7,326	36.545	267,743	(251,644)	(9,279)	(260,923)
2027	(260,923)	(117,828)	(144,914)		7,326	37.642	275,776	(130,061)	(6,353)	(136,415)
2028	(136,415)	(32,705)	(41,430)		7,326	38.771	284,049	106,204	(491)	105,713
2029	105,713	(68,126)	(88,889)		7,326	39.934	292,570	309,394	2,594	311,989
2030	311,989	(140,144)	(140,144)		8,114	41.132	333,726	505,571	5,110	510,681
2031	510,681	(685,722)	(685,722)		4,057	42.366	171,869	(3,172)	3,172	(0)
Total		(2,828,189)	(3,133,558)	-	85,434		3,076,150		22,846	

Note: Numbers may not add due to rounding



City of Kawartha Lakes
2019 Development Charges Study
Cash Flow Calculation - Water Distribution - Non-Residential (Institutional)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Development Related Long-Term Debt	Sq. m. of Gross Floor Area	\$21.85	Anticipated Revenues	Annual Surplus/ (Deficit)	1.25% / 3.25%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%	Existing Debt Payments		Per sq.m. inflated at (3%) Starting in 2021			D.C. Reserve Fund Interest Earnings /(Cost)	
2020	10,843	(15,997)	(15,997)		3,187	\$21.85	69,630	64,476	471	64,946
2021	64,946	(11,187)	(11,522)		3,187	22.506	71,719	125,143	1,188	126,331
2022	126,331	(26,428)	(28,038)		3,187	23.182	73,870	172,163	1,866	174,029
2023	174,029	(73,537)	(80,355)		3,187	23.877	76,086	169,760	2,149	171,908
2024	171,908	(41,836)	(47,086)		3,187	24.593	78,369	203,191	2,344	205,535
2025	205,535	(338,041)	(391,883)		3,187	25.331	80,720	(105,628)	624	(105,003)
2026	(105,003)	(52,544)	(62,740)		3,187	26.091	83,141	(84,602)	(3,081)	(87,683)
2027	(87,683)	(36,965)	(45,462)		3,187	26.874	85,636	(47,510)	(2,197)	(49,707)
2028	(49,707)	(10,260)	(12,997)		3,187	27.680	88,205	25,501	(393)	25,107
2029	25,107	(21,372)	(27,886)		3,187	28.511	90,851	88,072	707	88,779
2030	88,779	(43,966)	(43,966)		3,772	29.366	110,764	155,578	1,527	157,105
2031	157,105	(215,124)	(215,124)		1,886	30.247	57,043	(976)	976	0
Total		(887,257)	(983,057)	-	37,524		966,034		6,181	

Note: Numbers may not add due to rounding



Appendix D

Long-Term Capital and Operating Cost Examination



Appendix D: Long-Term Capital and Operating Cost Examination

As a requirement of the D.C.A. under subsection 10(2)(c), an analysis must be undertaken to assess the long-term capital and operating cost impacts for the capital infrastructure projects identified within the D.C. As part of this analysis, it was deemed necessary to isolate the incremental operating expenditures directly associated with these capital projects, factor in cost saving attributable to economies of scale or cost sharing where applicable and prorate the cost on a per unit basis (i.e. sq.ft. of building space, per vehicle, etc.). This was undertaken through a review of the City's approved 2018 Financial Information Return (F.I.R.).

In addition to the operational impacts, over time the initial capital projects will require replacement. This replacement of capital is often referred to as lifecycle cost. By definition, lifecycle costs are all the costs which are incurred during the life of a physical asset, from the time its acquisition is first considered, to the time it is taken out of service for disposal or redeployment. The method selected for lifecycle costing is the sinking fund method which provides that money will be contributed annually and invested, so that those funds will grow over time to equal the amount required for future replacement.

Table D-1 depicts the annual operating impact resulting from the proposed gross capital projects at the time they are all in place. It is important to note that, while City program expenditures will increase with growth in population, the costs associated with the new infrastructure (i.e. facilities) would be delayed until the time these works are in place. No additional operating impact is anticipated for costs associated with Administration Studies and as such, the Administration Studies Services has not been included in Table D-1.



Table D-1
Operating and Capital Expenditure Impacts for Future Capital Expenditures

	ANNUAL LIFECYCLE EXPENDITURES	ANNUAL OPERATING EXPENDITURES	TOTAL ANNUAL EXPENDITURES
Water Treatment and Distribution	3,620,317	1,929,291	5,549,608
Wastewater Treatment and Collection	4,602,174	1,956,644	6,558,818
Roads and Related	4,408,676	335,565	4,744,241
Fire Services	311,677	1,978,465	2,290,142
Police Services	184,341	1,469,376	1,653,717
Transit Services	67,589	180,833	248,422
Parking Services	5,575	40,581	46,156
Airport Services	27,546	92,047	119,593
Parks and Recreation	326,214	236,974	563,188
Library Services	299,825	400,466	700,291
Municipal By-law Enforcement	10,424	258,367	268,791
Paramedic Services	150,474	1,031,610	1,182,084
Health & Social Services	151,580	21,840	173,420
Waste Diversion	-	23,029	23,029
	14,166,412	9,955,088	24,121,500



Appendix E

Local Service Policy



Appendix E: Local Service Policy

1. Arterial and Collector Roads

- 1.1. Collector roads internal to development - direct developer responsibility under s.59 of the D.C.A. (as a local service).
- 1.2. Roads (collector and arterial) external to development - include in D.C. calculation to the extent permitted under s.5(1) of the D.C.A. (dependent on local circumstances).
- 1.3. Stream crossing and rail crossing road works, excluding underground utilities but including all other works within lands to be dedicated to the City or rail corridors - include in D.C. calculation to the extent permitted under s.5(1) of the D.C.A. (dependent on local circumstances).

2. Traffic Signals

- 2.1. Traffic signalization within or external to development – include in D.C. calculation to the extent permitted under s.5(1) of the D.C.A.

3. Intersection Improvements

- 3.1. Intersection improvements on arterial and collector roads external to development – include in D.C. calculation (linked to arterial and collector road funding source in item 1).
- 3.2. Intersections improvements within specific developments and all works necessary to connect to entrances (private and specific subdivision, including auxiliary lanes) to the roadway - direct developer responsibility under s.59 of D.C.A. (as a local service).
- 3.3. Intersections with provincial highways – include in D.C. calculation to the extent that they are City responsibility.

4. Streetlights

- 4.1. Streetlights on arterial and collector roads external to development – include in D.C. calculation (linked to arterial and collector road funding source in item 1).
- 4.2. Streetlights within specific developments – direct developer responsibility under s.59 of D.C.A. (as a local service).



5. Sidewalks

- 5.1. Sidewalks on arterial and collector roads external to development (except where abutting development) – include in D.C. calculation (linked to arterial and collector road funding source in item 1).
- 5.2. Sidewalks on MTO roads – include in D.C. calculation or, in exceptional circumstances, may be local improvement or direct developer responsibility through local service provisions (s.59 of D.C.A.).
- 5.3. Sidewalks within developments or external to development (which are a local service within the area to which the plan relates) - direct developer responsibility as a local service provision (under s.59 of D.C.A.)

6. Bike Routes/Bike Lanes/Bike Paths/Multi-Use Trails/Naturalized Walkways

- 6.1. Bike routes and bike lanes, within road allowance, external to development – include in D.C. calculation, consistent with the service standard provisions of the D.C.A., s.5(1).
- 6.2. Bike paths/multi-use trails/naturalized walkways external to development – include in D.C. calculation consistent with the service standard provisions of the D.C.A., s.5(1).
- 6.3. Bike lanes, within road allowance, internal to development – direct developer responsibility through local service provisions (s.59 of D.C.A.).
- 6.4. Bike paths/multi-use trails/naturalized walkways internal to development – direct developer responsibility through local service provisions (s.59 of D.C.A.).
- 6.5. Trail Bridges/underpasses and associated works – include in D.C. calculation consistent with the service standard provisions of the D.C.A., s.5(1).

7. Noise Abatement Measures

- 7.1. External to which the plan relates - include in D.C. calculation.

8. Traffic Control Systems

- 8.1. Include in D.C. calculation.



9. Land Acquisition for Road Allowances

- 9.1. Land acquisition for arterial roads – Dedication under the Planning Act provisions (s.51, s.42) through development lands; in areas with limited or no development, include in D.C. calculation (to the extent eligible).
- 9.2. Land Acquisition for collector roads – Dedication under the Planning Act provisions (s.51, s.42) through development lands (up to 26 metre right-of-way); in areas with limited or no development, include in D.C. calculation (to the extent eligible).
- 9.3. Land Acquisition for grade separations (beyond normal dedication requirements) – include in the D.C. calculation (to the extent eligible).

10. Land Acquisition for Easements

- 10.1. Easement costs external to subdivisions - include in D.C. calculation or, in exceptional circumstances, may be local improvement or direct developer responsibility through local service provisions (s.59 of D.C.A.).

11. Storm Water Management

- 11.1. Quality and quantity works - direct developer responsibility through local service provisions (s. 59 of D.C.A.).
- 11.2. Oversizing of stormwater management works external to developments - subject to best efforts clauses within development agreements by the City. This however does not preclude the use of D.C.'s on an area specific basis for community systems.

12. Water

- 12.1. Water supply, treatment and related facilities - include in the City-Wide D.C. calculation for urban serviced area.
- 12.2. Watermains external to development - include in City-Wide D.C. calculations for urban service area.
- 12.3. Marginal costs of waterworks within development or within the area to which the plan relates, above 200 mm nominal diameter- include in City-Wide D.C. calculations for urban service area.



- 12.4. Pumping Stations and connections to trunk mains and pumping stations to service a specific development exclusively - direct developer responsibility though local service provisions (s.59 of D.C.A.).

13. Wastewater

- 13.1. Wastewater discharge, treatment and related facilities - include in the City-Wide D.C. calculation for the urban serviced area.
- 13.2. Wastewater sewers external to development - include in City-Wide D.C. calculation for the urban serviced area
- 13.3. Marginal costs of wastewater sewer works within development or within the area to which the plan relates, which benefits upstream developers, above 200mm nominal diameter – City-Wide D.C. calculation for the urban serviced area.
- 13.4. Pumping Stations and connections to trunk mains and pumping stations to service specific development exclusively - direct developer responsibility though local service provisions (s.59 of D.C.A.).



Appendix F

Proposed D.C. By-law

The Corporation of the City of Kawartha Lakes

By-Law 2019-XXX

A By-Law to Impose Development Charges in the City of Kawartha Lakes

Recitals:

1. The City of Kawartha Lakes will experience growth through development requiring the provision of infrastructure and other capital-related services by the City, and intends to recover from development the costs of such services to the extent permitted by law or as otherwise considered advisable by Council.
2. Subsection 2(1) of the *Development Charges Act*, S.O. 1997 Chap. 27 (hereinafter, the "Act") provides that the council of a municipality may by by-law impose development charges against land to pay for increased capital costs required because of increased needs for services arising from the development of the area to which the by-law applies.
3. A draft of the report entitled "2019 Development Charges Background Study" (hereinafter, the "study") prepared by Watson and Associates Economists Limited (hereinafter, "Watson") and a draft proposed development charges by-law (hereinafter, the "proposed by-law") prepared by the Manager of Corporate Assets, were both dated and made publicly available on **October 7, 2019**.
4. Council held a public meeting regarding the study and proposed by-law on **November 5, 2019** and gave sufficient public notice of the meeting.
5. Subsequent to the **November 5, 2019** public meeting, Watson issued an addendum to the study and the Manager of Corporate Assets revised the proposed by-law, and the resulting amended study and revised proposed by-law were dated and made publicly available on **November 26, 2019**.
6. Having reviewed the amended study and revised proposed by-law, Council has adopted the amended study and has determined that no further public meetings are required on these documents.
7. Having adopted the amended study, including the growth-related capital needs referred to therein, Council has thereby indicated its intention to ensure the increase in need for services attributable to anticipated development is met, and has further indicated its intention to recover the costs of the committed and future excess capacity identified in the study through development charges or other similar charges.

Accordingly, the Council of The Corporation of the City of Kawartha Lakes enacts this By-Law 2019-XXX.

Section 1.00: Definitions and Interpretation

1.01 Definitions: In this by-law,

“accessory use” means a use of land, a building or a structure which is naturally and normally incidental and subordinate in purpose and or floor area, and exclusively devoted to, the principal use of such land, building or structure;

“Act” means the *Development Charges Act*, S.O. 1997, Chap. 27, as amended, or any successor thereof;

“agricultural” means non-residential lands, buildings or structures or any part thereof used, designed or intended solely for farming, apiaries, fish farming, animal husbandry or the cultivation of trees, shrubs, flowers, grains, sod, fruits, vegetables and other crops or ornamental plants, or similar agrarian activity, on land of at least three (3) hectares in area, and includes barns, implement sheds, seasonal roadside stands and silos but does not include processing or year-round wholesale or retail facilities;

“agricultural development charges” means development charges pertaining to agricultural development as determined in the Development Charges Background Study but subject to annual indexation to which development charges set out in Schedules 1 and 2 to this by-law are subject in accordance with subsection 6.07 of this by-law;

“apartment dwelling unit” means a stacked dwelling unit or any dwelling unit within a dwelling:

- (a) containing three (3) or more dwelling units whereby access to each dwelling unit is obtained through one or more common entrances from the outside and the dwelling units are connected by one or more interior corridors; or
- (b) attached to a non-residential building or structure whereby the dwelling unit is not a single-detached, semi-detached or row dwelling unit and would otherwise constitute a multiple dwelling unit;

“Assessment Act” means the *Assessment Act*, R.S.O. 1990, Chap. A.31, as amended, or any successor thereof;

“bedroom” means, within a dwelling unit, a habitable room of less than seven (7) square metres of floor area, including a den, study or other similar area, but does not include a bathroom, living room, dining room or kitchen;

“benefiting area” means an area defined by map, geography, plan or legal description in a front-ending agreement or as established by Council through resolution or by by-law as an area in which development receives

or will receive a benefit from the emplacement of municipal capital infrastructure;

“board of education” has the same meaning as set out in the *Education Act*, R.S.O. 1990, Chap. E.2, as amended, or any successor thereof;

“Building Code Act” means the *Building Code Act*, S.O. 1992, Chap. 23, as amended, or any successor thereof;

“building permit” or **“permit”** means a permission or authorization given in writing by the Chief Building Official for the construction or demolition of a building or structure, or part thereof, as defined in subsection 1(1) of the Building Code Act;

“capital charge” means a charge, fee or similar levy or cost recovery mechanism imposed on owners by the City pursuant to sections 390-400, inclusive, of the Municipal Act;

“capital cost” means capital costs as defined in subsection 5(3) of the Act incurred or proposed to be incurred by the City, or a local board thereof, directly or by others on behalf of and as authorized by the City or local board;

“Chief Building Official” means the person appointed by Council to discharge the duties of the chief building official pursuant to the Building Code Act;

“City”, “City of Kawartha Lakes” or “Kawartha Lakes” means The Corporation of the City of Kawartha Lakes and includes its entire geographic area;

“City Treasurer” means the person appointed by Council to discharge the duties of the treasurer described in section 286 of the Municipal Act;

“commercial” means non-residential lands, buildings or structures or any part thereof used, designed or intended to facilitate the buying or selling of commodities or services, including those related to self-service and other storage facilities, hotels, inns, motels and boarding, lodging, rooming houses and recreational lodging and all those that are non-residential in nature but excluded from all other types of non-residential land, structures and buildings otherwise defined in this by-law;

“Condominium Act” means the *Condominium Act*, S.O. 1998, Chap.19, as amended, or any successor thereof;

“construction” means the erection, installation, extension or material alteration or repair of a building or structure and includes the installation of a building unit, such as a shipping container, that is relocated or fabricated;

“Council” or “City Council” means the municipal council for the City;

“demolition” means the deconstruction or removal of a building or structure or any material part thereof;

“development” means the construction, erection or placing of one or more buildings or structures on land or the making of an addition or alteration to a building or structure that has the effect of increasing the size or usability thereof, and includes redevelopment which in turn includes demolition and or conversion of use;

“development charge” means a charge imposed pursuant to this by-law, or a predecessor thereof as context requires;

“Development Charges Background Study” means the most recent study, or successor thereof, as approved by or otherwise prepared for Council, undertaken by or on behalf of the City that satisfies or is intended to satisfy section 10 of the Act;

“development charge reserve fund” means a fund of the City established pursuant to section 33 of the Act;

“dwelling” means a residential building or structure, or part thereof, occupied or capable of being occupied as a home, residence or domestic establishment or habitat of some kind, but does not include motels, hotels, tents, truck campers, tourist trailers, mobile camper trailers or boarding, lodging or rooming houses of any kind;

“dwelling unit” means any part, which may include the entirety of, a dwelling used, designed or intended to be used exclusively by one or more cohabitating persons;

“electricity generation” means non-residential lands, buildings or structures that are not of an accessory use and that:

- (a) form, support or accommodate a system or utility used, designed or intended to convert wind, solar, biomass, coal, natural gas, waste, water flow or other form of energy into electricity and feed it into the general electricity grid, and includes such systems or utilities that participate or are intended to participate in the Independent Electricity System Operator’s Feed-In Tariff Program, or successor thereof, or similar program; and
- (b) constitute development whereby gross floor area is inapplicable, indeterminate or otherwise unrepresentative of the scale of the development, as determined by the Chief Building Official;

“existing development” means development that existed as of the time this by-law comes into force;

“existing industrial building” has the same meaning as that set out in the Act;

“general service area” means all land within the corporate boundaries of the City of Kawartha Lakes;

“gross floor area”, as determined by the Chief Building Official, means:

- (a) in the case of a residential building or structure, the total area of all building floors above grade of a dwelling unit measured between the outside surfaces of exterior walls or between the outside surfaces of exterior walls and the centre line of party walls dividing the dwelling unit from any other dwelling unit or other portion of a building; and
- (b) in the case of a non-residential building or structure, or in the case of a mixed-use building or structure in respect of the non-residential portion thereof, the total area of all building floors above or below grade measured between the outside surfaces of the exterior walls, or between the outside surfaces of exterior walls and the centre line of party walls dividing a non-residential use and a residential use;

“industrial” means non-residential lands, buildings or structures or any part thereof used, designed or intended for manufacturing, processing, fabricating, electricity generation, assembly of raw goods, warehousing or bulk storage of goods, and accessory uses thereof, but does not include buildings or structures used for selling commodities to the general public through a warehouse club;

“institutional” means non-residential lands, buildings or structures or any part thereof used, designed or intended for any non-profit organization, group or association for the promotion of charitable, educational or benevolent objectives, and includes post-secondary institutions, nursing homes and non-profit clubs;

“local board” means a school board, public utility, commission, public library board, board of park management, local board of health, board of commissioners of police, planning board, or any other board, commission, committee, body or local authority established or exercising any power or authority under any legislation with respect to any of the affairs or purposes, including school purposes, of the City of Kawartha Lakes;

“local services” means those services, facilities or things that are:

- (a) under the jurisdiction of the City and related to a plan of subdivision, or within the area to which the plan relates, to which sections 41, 51 or 53 of the Planning Act pertain; and
- (b) those services to which section 59 of the Act pertains;

“Manager of Corporate Assets” means the person who holds that position and his or her delegate(s) or, in the event of organizational changes, another person designated by Council;

“multiple dwelling unit” means any dwelling unit, other than single-detached, semi-detached, row and apartment dwelling units, within a dwelling, and includes any dwelling unit not otherwise defined herein;

“Municipal Act” means the *Municipal Act, 2001*, S.O. 2001, Chap. 25, as amended, or any successor thereof;

“municipal housing dwelling unit” means a dwelling unit that is part of or intended to be part of a municipal housing project facility as defined in City of Kawartha Lakes By-Law 2006-262 (Consolidated Municipal Housing Facilities By-Law), as amended, or any successor thereof;

“municipal service” means a municipal service provided by or on behalf of the City and designated in subsection 2.01 of this by-law;

“nameplate generating capacity”, “nameplate capacity” or “plated capacity” means, in respect of electricity generation development, the maximum rated continuous load-carrying capability to generate electricity, expressed in kilowatts (KW), as verified, if applicable, by the Electrical Safety Authority or any successor thereof or similar regulating authority;

“non-residential” means lands, buildings or structures or any part thereof used, designed or intended for a use that is not a residential use;

“Northwest Lindsay Development Area” means the benefitting area in respect of the Northwest Sanitary Sewer Works Capital Charge, as indicated in Schedule 3 to this by-law;

“Northwest Sanitary Sewer Works Capital Charge” means the capital charge as prescribed by City of Kawartha Lakes By-Law 2015-151 (Northwest Sanitary Sewer Capital Charge), as amended, or any successor thereof;

“owner” means the owner of land, or successor thereof, or a person who has made application for an approval for the development of land upon which development charges are or are to be imposed;

“Planning Act” means the *Planning Act*, R.S.O. 1990, Chap.13, as amended, or any successor thereof;

“police service area” means the area serviced by the City of Kawartha Lakes Police Service, or any successor thereof, that being:

- (a) the union of all land within the former Township of Ops and the former Town of Lindsay, and all land that has been or may be appended thereto by the City to accommodate development, or in the alternative;

(b) all land deemed to receive service by the City of Kawartha Lakes Police Service, or any successor thereof, as otherwise established by Council subsequent to the enactment of this by-law;

“residential” means lands, buildings or structures or any part thereof used, designed or intended to provide accommodation or quarters for living, sleeping, sanitary and culinary purposes, or otherwise to serve as a domestic residence;

“row dwelling unit” means a dwelling unit in a dwelling containing three (3) or more attached dwelling units in a single row whereby each dwelling unit has an exclusive entrance from the outside and is vertically separated from any abutting dwelling unit;

“rural-Ops service area” means all land within the police service area that does not form part of either the water or wastewater service areas;

“rural-other service area” means all land within the general service area that does not form part of the urban-Lindsay, urban-NWT, urban-other or rural-Ops service areas;

“semi-detached dwelling unit” means a dwelling unit in a dwelling consisting of exactly two (2) attached dwelling units whereby each dwelling unit has an exclusive entrance from the outside and is vertically separated from the abutting dwelling unit;

“service area” means a benefitting area in respect of a municipal service or set of municipal services, and includes the police, transit, water, wastewater, wastewater-NWT, general, urban-Lindsay, urban-NWT, urban-other, rural-Ops and rural-other service areas;

“single-detached dwelling unit” means a dwelling unit in a dwelling consisting of exactly one (1) dwelling unit that is not attached to another dwelling unit;

“stacked dwelling unit” means a dwelling unit, other than a row dwelling unit, within a dwelling containing at least three (3) dwelling units whereby each dwelling unit is separated from the others vertically and or horizontally and has an exclusive entrance from the outside;

“temporary building or structure” means a former building or structure that, as determined by the Chief Building Official, was created with the express intention of being used for a continuous period not exceeding six (6) months and existed or substantially existed for a continuous period not exceeding six (6) months;

“transit service area” means the area serviced by the City’s public transit service, that being:

- (a) all land within the former Town of Lindsay, and all land that has been or may be appended thereto by the City to accommodate development, or in the alternative;
- (b) all land deemed to receive the City's public transit service as otherwise established by Council subsequent to the enactment of this by-law;

“urban-Lindsay service area” means the intersection of all land within the transit, police, water and wastewater service areas outside the wastewater-NWT service area;

“urban-NWT service area” means the intersection of all land within the transit, police, water and wastewater-NWT service areas;

“urban-other service area” means the intersection of all land within the water and wastewater service areas outside the urban-Lindsay and urban-NWT service areas;

“wastewater-NWT service area” means the intersection of all land within the Northwest Lindsay Development Area and the wastewater service area;

“wastewater service area” means the union of all land serviced by a City wastewater system, that being all land on which development is, as determined by the Chief Building Official, required, planned or expected to connect, or is capable of being connected in future, to a City wastewater system intended to service the development;

“water service area” means the union of all land serviced by a City water system, that being all land on which development is, as determined by the Chief Building Official, required, planned or expected to connect, or is capable of being connected in future, to a City water system intended to service the development; and

“zoning by-law” means the zoning by-law, or set of zoning by-laws, of the City enacted pursuant to section 34 of the Planning Act.

- 1.02 **Interpretation Rules:** All word variations and derivatives of the terms defined in subsection 1.01 shall carry a corresponding meaning, and the words “include”, “includes”, “inclusive” and “including” are not to be read as limiting the meaning of a word or term to the phrases or descriptions that follow.
- 1.03 **Statutes:** References to laws in this by-law are meant to refer to the statutes, as amended from time to time, including the regulations made pursuant thereto, that are applicable within the Province of Ontario.
- 1.04 **Severability:** If a court or tribunal of competent jurisdiction declares any portion of this by-law to be illegal or unenforceable, that portion of this by-

law shall be considered to be severed from the balance of the by-law, which shall continue to operate in full force and effect.

2 Section 2.00: Development Charges Respecting Municipal Services

2.01 Designation of Municipal Services: Development charges shall be imposed in respect of the following municipal services to pay for the increased capital-related costs required in respect of the increased needs for services arising from development:

- (a) Health and Social;
- (b) Airport;
- (c) By-Law Enforcement;
- (d) Parking;
- (e) Parks and Recreation;
- (f) Library;
- (g) Administration Studies;
- (h) Fire;
- (i) Paramedic;
- (j) Police;
- (k) Transit;
- (l) Waste Diversion;
- (m) Roads and Related;
- (n) Water Treatment;
- (o) Water Distribution;
- (p) Wastewater Treatment; and
- (q) Wastewater Collection.

2.02 Geographic Application of Development Charges: Respecting the municipal services designated in subsection 2.01, development charges shall be imposed in the general service area, except that:

- (a) police development charges shall be imposed in the police service area only;

- (b) transit development charges shall be imposed in the transit service area only;
- (c) water treatment and water distribution development charges shall be imposed in the water service area only;
- (d) wastewater treatment development charges shall be imposed in the wastewater service area only; and
- (e) wastewater collection development charges shall be imposed in the wastewater service area only, exclusive of the wastewater-NWT service area.

- 2.03 Development Charges Independent of Specific Need or Benefit:**
 Development charges shall be determined and imposed pursuant to this by-law without regard to the specific increase in need for municipal services that may be required by, or the specific municipal service benefits that may be conferred to, any individual or particular development.

Section 3.00: Approvals for Development

- 3.01 Development Charges Triggered by Development Approvals:**
 Development charges shall be imposed against all lands, buildings or structures within the area to which this by-law applies if the development of such lands, buildings or structures requires any of the following approvals or actions:
- (a) the passing of a zoning by-law or an amendment thereto under section 34 of the Planning Act;
 - (b) the approval of a minor variance under section 45 of the Planning Act;
 - (c) a conveyance of land to which a by-law passed under subsection 50(7) of the Planning Act applies;
 - (d) the approval of a plan of subdivision under section 51 of the Planning Act;
 - (e) a consent under section 53 of the Planning Act;
 - (f) the approval of a description under section 9 of the Condominium Act; or
 - (g) the issuing of a permit under the Building Code Act in relation to a building or structure.
- 3.02 Multiple Development Approvals:** No more than one development charge for each municipal service designated in subsection 2.01 shall be imposed upon any lands, buildings or structures to which this by-law applies, in respect of a development, even though two or more of the

actions and approvals described in subsection 3.01 may be required before the lands, buildings or structure can be developed.

- 3.03 **Subsequent Development Approvals:** Notwithstanding subsection 3.02, if two or more of the actions or approvals described in subsection 3.01 occur at different times for a development, additional development charges shall be imposed in respect of any increased or additional development arising directly from such approvals or actions.
- 3.04 **After Building Permit Issuance:** Where a development requires an action or approval described in subsection 3.01 after the issuance of a building permit in respect thereof, if the related development charges remain unpaid in whole or in part, the unpaid portion of development charges shall then be paid prior to the execution of the action or granting of the approval that is required.
- 3.05 **Building Permit Not Required:** If a development does not require a building permit but does require one or more of the actions or approvals described in subsection 3.01, the related development charges shall then nonetheless be payable in respect of any increased or additional development arising directly from such action or approval.
- 3.06 **Withholding of Building Permit Issuance:** As permitted by section 28 of the Act, the Chief Building Official shall withhold issuance of a building permit for a development for which any development charges remain unpaid, provided the development is not subject to an agreement pursuant to subsection 4.06 or 4.07 providing for the development charges to be paid at a time other than building permit issuance.
- 3.07 **Local Services and Other Conditions of Development:** Nothing in this by-law prevents the City from requiring as a condition of development, whether or not through a development agreement, that the owner, at his or her own expense, install local services, as the City may require, or that the owner pay for local infrastructure connections or administrative, processing, permit, inspection or other fees or capital, community benefits or other charges as may be required by the City.

4 Section 4.00: Calculation and Payment of Development Charges

- 4.01 **General Basis of Calculation:** Development charges with respect to the use of any land, buildings or structures shall be calculated:
- (a) in the case of residential development, or the residential portion of a mixed-use development, based upon the number and type of dwelling units; and
 - (b) in the case of non-residential development, or the non-residential portion of a mixed-use development, based upon the type of non-

residential development and gross floor area or nameplate generating capacity of such development, whichever unit of measure is applicable.

- 4.02 **Residential Calculation:** The residential development charges per dwelling unit set out in Schedule 1 to this by-law shall be imposed on residential uses of lands, buildings or structures, including a dwelling unit accessory to a non-residential use, and, in the case of a mixed use building or structure, on the residential component thereof, and calculated with respect to each of the applicable municipal services according to the type of dwelling unit.
- 4.03 **Non-Residential Calculation:** The non-residential development charges per unit of gross floor area set out in Schedule 2 to this by-law shall be imposed on non-residential uses of lands, buildings or structures, and, in the case of a mixed use building or structure, on the non-residential component thereof, and calculated with respect to each of the applicable municipal services according to the type of non-residential use.
- 4.04 **Modification for Electricity Generation Calculation:** Notwithstanding subsection 4.03, the non-residential development charges per 500 kilowatts of nameplate generating capacity set out in Schedule 2 to this by-law shall be imposed on electricity generation uses of lands, buildings or structures, and, in the case of a mixed use building or structure, on the electricity generation component thereof, and calculated with respect to each of the applicable municipal services according to each increment of 500 kilowatts of nameplate generating capacity.
- 4.05 **Timing of Calculation and Payment of Development Charges:** Development charges pertaining to a development shall be calculated as of, and shall be payable on, the date the building permit is issued for the development or, if no such permit is or is to be issued, the date the first action or approval described in subsection 3.01 is executed or granted for the development.
- 4.06 **Override with Section 26 the Act:** Notwithstanding subsection 4.05, for a development that requires approval of a plan of subdivision under section 51 of the Planning Act or a consent under section 53 of the Planning Act, and for which a subdivision agreement or consent agreement is or is to be entered into, the City may, in accordance with Council policy, require that the roads and related, water treatment, water distribution, wastewater treatment and or wastewater collection development charges be calculated and made payable immediately upon execution of such an agreement.
- 4.07 **Override with Section 27 of the Act:** Notwithstanding subsection 4.05, the dates on which development charges pertaining to a development are to be calculated and made payable may, in accordance with Council policy, be determined by an agreement between the City and the owner required to pay the development charges.

5 Section 5.00 Development Charges Exemptions, Refunds and Credits

- 5.01 **Legislated General Exemptions:** Notwithstanding any other provision of this by-law, development charges shall not be imposed on land owned by and used for the purposes of a municipality, a local board of a municipality or board of education.
- 5.02 **Legislated Residential Exemptions:** Notwithstanding any other provision of this by-law, development charges shall not be imposed with respect to actions or approvals outlined in subsection 3.01 related to residential development to which subsection 2(3) of the Act applies.
- 5.03 **Legislated Industrial Exemption:** Notwithstanding any other provision of this by-law, if a development includes the enlargement of the gross floor area of an existing industrial building, the development charges payable in respect of the enlargement shall be determined in accordance with section 4 of the Act.
- 5.04 **Discretionary Exemptions:** Notwithstanding any other provision of this by-law, development charges shall not be imposed respecting the development of:
- (a) a place of worship, non-profit hospice, public hospital, cemetery, burial site or crematorium as defined in the Assessment Act;
 - (b) an agricultural building or structure;
 - (c) a park model trailer; or
 - (d) a municipal housing dwelling unit.
- 5.05 **Refund for Temporary Buildings or Structures:** Notwithstanding any other provision of this by-law, a temporary building or structure shall, on a retroactive basis, not be considered development, and, therefore, an owner who paid development charges for a temporary building or structure shall be entitled to a refund of the development charges, without interest, if the owner demonstrates to the satisfaction of the Chief Building Official that the building or structure was indeed temporary.
- 5.06 **Redevelopment Credit:** Subject to subsection 5.07, but notwithstanding any other provision of this by-law, where, as a result of the redevelopment of land, a building or structure, or part thereof, existing on the same land was, or is to be demolished, in whole or in part, or converted from one principal use to another principal use, in order to facilitate the redevelopment, the development charges otherwise pertaining to such a redevelopment shall, as determined by the Chief Building Official based on information he or she considers verifiable, be reduced by:

- (a) in the case of a residential building or structure, or in the case of a mixed-use building or structure, the residential uses in the mixed-use building or structure, an amount calculated by multiplying the applicable development charge rate by the number, according to type, of dwelling units that have been or will be demolished or converted to another principal use; and
- (b) in the case of a non-residential building or structure or, in the case of mixed-use building or structure, the non-residential uses in the mixed-use building or structure, an amount calculated by multiplying the applicable development charge rate by the gross floor area or nameplate generating capacity, whichever unit of measure is applicable, that has been or will be demolished or converted to another principal use.

5.07 Restrictions on Redevelopment Credit: Subject to subsection 5.08, and in respect of development charges pertaining to a redevelopment, a reduction in the development charges determined pursuant to subsection 5.06:

- (a) shall not exceed the amount of the development charges otherwise payable pursuant to this by-law; and
- (b) shall apply only if the existing building or structure in question was, as determined by the Chief Building Official, capable of being occupied within the three (3) year period prior to the development charges becoming payable pursuant to this by-law.

5.08 Override of Redevelopment Credit Obtainability Period: Through an agreement or such other means as the City considers appropriate, the City may, in accordance with Council policy, grant an extension of the three (3) year period referred to in paragraph (b) of subsection 5.07 by up to seven (7) years.

5.09 Credit Related to Expiration or Revocation of Building Permit: Where a building permit has been issued for a development on land for which development charges have been paid, in the case that the building permit expires or is revoked, the development charges shall not be refunded but instead shall be credited against any subsequent development charges that may become payable as a result of any subsequent actions or approvals described in subsection 3.01 being executed or granted in respect of the same land.

5.10 Onus on Owner: The onus is on the owner liable for development charges to produce evidence to the satisfaction of the Chief Building Official that the owner is indeed entitled to an exemption, refund or credit pursuant to this section.

6 Section 6.00: Administrative Matters

- 6.01 **Override by Prior Agreement:** The provisions of an agreement between the City and an owner setting out the development charges and or services in lieu of development charges to be paid for or provided by the owner shall override this by-law if the agreement was executed before the coming into force of this by-law.
- 6.02 **By-Law Administration:** The Chief Building Official and Manager of Corporate Assets are jointly responsible for the administration of this by-law, where the former position is responsible for day-to-day administration and the latter position is responsible for general administration and oversight.
- 6.03 **Interest:** The City shall pay interest on a refund issued pursuant to subsection 18(3) or 25(2) of the Act in accordance with the minimum interest rate as prescribed by the Act subject to that rate being updated by the City Treasurer on the first business day of every January, April, July and October during the term of this by-law.
- 6.04 **Restructuring of Reserve Fund:** Upon enactment of this by-law, pursuant to section 33 of the Act the City Treasurer shall restructure the development charge reserve fund as necessary into separate accounts respecting the municipal services designated in subsection 2.01.
- 6.05 **Replenishment of Reserve Fund:** To ensure transparent and timely compliance with paragraph 3 of subsection 5(6) of the Act, the City Treasurer shall ensure the development charge reserve fund is replenished annually from other City funds to correct shortfalls in the development charge reserve fund resulting from development charges exemptions or any similar cause that may arise.
- 6.06 **Phasing in of Development Charges:** The development charges set out in Schedule 1 and Schedule 2 shall not be phased in, and, subject to indexation in accordance with subsection 6.07, shall take effect upon the coming into force of this by-law.
- 6.07 **Indexation of Development Charges:** Without amendment to this by-law, starting on January 1, 2020 the Manager of Corporate Assets shall annually index the development charges set out in Schedule 1 and Schedule 2 in accordance with the most recently published Statistics Canada Quarterly Construction Price Statistics Index, or any successor thereof, whereupon the indexed development charges shall take effect at 12:01am on January 1 of the year during which they are to be in effect.
- 6.08 **Collection as Property Taxes:** In accordance with subsection 32(1) of the Act, development charges or any portion thereof that remain unpaid after they become payable by the subject owner shall be added to the tax roll and shall be collected from the owner in the same manner as property taxes.

- 6.09 **Registration on Title:** As permitted by section 42 of the Act, the City may register a certified copy of this by-law with the Land Registry Office, or any successor thereof, against title to any land to which this by-law applies.

7 Section 7.00 Other Matters

- 7.01 **Schedules:** The following schedules to this by-law form part of this by-law:

- (a) Schedule 1: Residential Development Charges;
- (b) Schedule 2: Non-Residential Development Charges; and
- (c) Schedule 3: Northwest Lindsay Development Area.

- 7.02 **Abbreviations in Schedules:** The following equivalences apply to abbreviations used in the schedules to this by-law:

- (a) “GFA” stands for gross floor area;
- (b) “NGC” stands for nameplate generating capacity; and
- (c) “KW” stands for kilowatt or kilowatts, as context requires.

- 7.03 **Subsequent By-Laws:** This by-law does not preclude the enactment of subsequent by-laws imposing development charges within the City.

- 7.04 **Headings for Reference Only:** Headings herein are used for reference only and shall not affect the construction or interpretation of this by-law.

- 7.05 **Effective Date and Expiry:** This by-law shall come into force at 12:01am January 1, 2020, and shall expire at 12:01am January 1, 2025 unless it is repealed prior thereto.

- 7.06 **Repeal:** By-Law 2015-224 (A By-Law to Impose Development Charges in the City of Kawartha Lakes) is repealed upon the coming into force of this by-law.

By-law read a first, second and third time, and finally passed, this 10th day of December, 2019.

Andy Letham, Mayor

Cathie Ritchie, City Clerk

Schedule 1: Residential Development Charges

The residential development charges shall be the development charges in the following table, subject to indexation:

Service	RESIDENTIAL			
	Single and Semi-Detached Dwelling	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	Row or Multiple
Municipal Wide Services:				
Fire Services	341	205	154	304
Police Services ¹	393	236	178	350
Roads and Related	6,027	3,615	2,724	5,361
Transit Services ²	240	144	108	213
Parking Services	111	66	50	98
Airport Services	22	13	10	20
Parks and Recreation	664	398	300	590
Library Services	340	204	154	303
Paramedic Services	190	114	86	169
Municipal By-law Enforcement	14	9	6	13
Health & Social Services	206	123	93	183
Waste Diversion Services	64	38	29	57
Administration Studies	362	217	164	322
Total Municipal Wide Services	8,974	5,382	4,056	7,983
Urban Services				
Wastewater Treatment	4,057	2,433	1,834	3,609
Wastewater Collection ³	5,890	3,533	2,662	5,240
Water Treatment	3,185	1,910	1,439	2,833
Water Distribution	3,302	1,981	1,493	2,938
Total Urban Services	16,434	9,857	7,428	14,620
Urban - Lindsay	25,408	15,239	11,484	22,603
Urban - NWT	19,518	11,706	8,822	17,363
Urban - Other	24,776	14,859	11,198	22,040
Rural - Ops	8,734	5,238	3,948	7,770
Rural - Other	8,341	5,002	3,770	7,420

1. Police services only payable within Lindsay and the former Township of Ops

2. Transit Services only payable within Lindsay

3. Wastewater Collection Services only payable within municipal service area, outside of the Northwest Lindsay Development Area

Schedule 2: Non-Residential Development Charges

The non-residential development charges shall be the development charges in the following table, subject to indexation:

Service	NON-RESIDENTIAL (per sq.m. of Gross Floor Area)				NON-RESIDENTIAL (per 500kW nameplate generating capacity)
	Uniform	Industrial	Commercial	Institutional	
Municipal Wide Services:					
Fire Services	2.79	1.54	3.66	2.59	341
Police Services ¹	2.69	1.51	3.62	2.59	393
Roads and Related	49.21	26.86	64.48	46.06	6027
Transit Services ²	1.71	0.96	2.30	1.65	
Parking Services	0.90	0.49	1.18	0.84	
Airport Services	0.18	0.10	0.24	0.17	
Parks and Recreation	1.91	1.91	1.91	1.91	
Library Services	0.98	0.98	0.98	0.98	
Paramedic Services	1.55	0.85	2.03	1.45	190
Municipal By-law Enforcement	0.12	0.06	0.15	0.11	
Health & Social Services					
Waste Diversion Services	0.52	0.29	0.68	0.49	
Administration Studies	2.95	1.61	3.87	2.77	362
Total Municipal Wide Services	65.50	37.15	85.11	61.59	7,314
Urban Services					
Wastewater Treatment	28.24	15.32	36.76	26.26	
Wastewater Collection ³	51.90	28.15	67.56	48.26	
Water Treatment	22.41	12.30	29.52	21.07	
Water Distribution	23.24	12.76	30.61	21.85	
Total Urban Services	125.79	68.53	164.44	117.45	-
Urban - Lindsay	191.29	105.68	249.55	179.04	7,314
Urban - NWT	139.40	77.53	181.99	130.78	7,314
Urban - Other	186.90	103.21	243.62	174.81	6,921
Rural - Ops	63.79	36.20	82.81	59.95	7,314
Rural - Other	61.10	34.69	79.18	57.36	6,921

1. Polices services only payable within Lindsay and the former Township of Ops

2. Transit Services only payable within Lindsay

3. Wastewater Collection Services only payable within municipal service area, outside of the Northwest Lindsay Development Area

[illegible]