

REPORT FOR PUBLIC CONSULTATION

PREPARED BY HEMSON FOR THE TOWNSHIP OF TAY

DEVELOPMENT CHARGES BACKGROUND STUDY

November 13, 2023



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EXECUTIVE SUMMARY

The *Development Charges Act, 1997 (DCA)* and its associated *Ontario Regulation 82/98* (O. Reg. 82/98) allow municipalities to impose development charges on development and redevelopment to pay for development-related capital costs. This 2023 Township of Tay Development Charges (DC) Background Study is presented as part of a process to pass a development charges by-law that complies with this legislation.

A. PURPOSE OF DEVELOPMENT CHARGES BACKGROUND STUDY

i. Legislative Context

The Township of Tay 2023 Development Charges Background Study is presented as part of the process to lead to the approval of a new DC by-law in compliance with the *DCA*. The study is prepared in accordance with the *DCA* and associated regulations, including amendments that came into force through the *More Homes, More Choice Act*, the *COVID-19 Economic Recovery Act*, and the *More Homes Built Faster Act* (Bill 23).

ii. Key Steps in Determining Future Development-Related Projects

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

iii. DC Eligible and Ineligible Costs

Development charges are intended to pay for the initial round of capital costs needed to service development over an identified planning period. This is based on the overarching principle that “growth pays for growth”. However, the *DCA* and associated regulation includes several statutory adjustments and deductions that prevent these costs from fully being recovered by growth. Such adjustments include, but are not limited to: ineligible costs (e.g. computer equipment and vehicles with a replacement life of less than seven years); ineligible services, including parking services, studies, parkland acquisition, etc.; deductions for costs that exceed historical service level caps; and statutory exemptions for specific uses (e.g. industrial expansions).

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

It is recommended that Council adopt the development-related capital program developed for the purposes of the 2023 DC Background Study. However, it is recognized that the DC Background Study is a point-in-time analysis and there may be changes to project timing, scope and costs through the Township’s normal annual budget process.

B. DEVELOPMENT FORECAST

The table below summarize the anticipated residential and non-residential development over the 2024 to 2033 planning period. Details on the development forecast are provided in Appendix A.

Summary of Residential and Non-Residential Development Forecast

Growth Forecast	2023 Estimate	Development Charges Planning Period 2024 - 2033	
		Growth	Total at 2033
Residential			
Total Occupied Dwellings	4,653	552	5,205
Total Population			
Census	11,246	722	11,968
<i>Population In New Dwellings</i>		1,439	
Non-Residential			
Employment	1,267	266	1,533
Non-Residential Building Space (sq.m.)		9,379	

C. CALCULATED DEVELOPMENT CHARGES

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

Township-wide Development Charges

Service	Residential Charge By Unit Type			Non-Residential
	Singles & Semis	Townhouses & Other Multiples	Apartment Units	Charge per Square Metre
Library Board	\$132	\$98	\$84	\$0.00
Fire Protection	\$1,651	\$1,231	\$1,051	\$9.81
Parks & Recreation	\$1,799	\$1,341	\$1,145	\$0.00
Subtotal - General Services	\$3,582	\$2,670	\$2,280	\$9.81
Services Related To A Highway	\$3,856	\$2,874	\$2,455	\$22.92
Wastewater Services	\$36,773	\$27,410	\$23,413	\$218.57
Water Services	\$10,146	\$7,562	\$6,460	\$60.30
Subtotal - Engineered Services	\$50,775	\$37,846	\$32,328	\$301.80
TOTAL CHARGE	\$54,357	\$40,516	\$34,608	\$311.61

D. LONG-TERM CAPITAL AND OPERATING COSTS

An overview of the long-term capital and operating costs for the capital facilities and infrastructure to be included in the DC by-law is set out in Section 7. This examination is required by the *DCA*. Additional details on the long-term capital and operating impact analysis are found in Appendix E. By 2033, the Township's annual net operating costs arising from the development-related infrastructure are estimated at about \$448,700.

A total of \$22.64 million in development-related project costs will need to be funded from non-development charges sources over the next 10 years. In addition, \$6.98 million in interim financing may be required for Water and Wastewater infrastructure projects that provide capacity beyond the 2033 planning horizon.

E. ASSET MANAGEMENT PLAN

The main purpose of the Asset Management Plan is to demonstrate that all assets proposed to be funded under the DC by-law are financially sustainable over their full life cycle. The DC recoverable annual asset management contributions for the 2024 to 2033 planning period have been calculated for all services. The year 2034 has been included to calculate the annual contribution for the 2023 to 2033 period as the expenditures in 2033 will not trigger asset management contributions until 2034.

The Township will need to fund an additional \$254,700 per annum by 2034 to properly fund the full life cycle costs for assets related to all services supported under the by-law.

F. DC BY-LAW TO BE RELEASED UNDER SEPARATE COVER

The Township's proposed DC by-law will be made available under separate cover a minimum of two weeks in advance of the statutory public meeting to be held on December 6, 2023.

1. INTRODUCTION

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

Growth forecasts for the Township of Tay between 2024 and 2033 will increase the demand for all Township services. The Township wishes to continue implementing DCs to fund capital projects related to development so that growth can continue to be serviced in a fiscally responsible manner.

When passing a DC by-law, the *DCA* and O. Reg. 82/98 require that a development charges background study be prepared in which DCs are determined with reference to:

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

The background study establishes the net capital costs attributable to development that is forecast to occur in the Township between 2024 and 2033. These development-related net capital costs are apportioned to residential and non-residential development in a manner that reflects the increase in the need for each service.

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

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

Section 2 designates the services for which the DCs are calculated and the areas within the Township to which the DCs will apply. It also briefly reviews the methodologies that have been used in the background study.

Section 3 summarizes of the forecast residential and non-residential development that is expected to occur within the Township over a planning period from 2024 to 2033.

Section 4 summarizes the fifteen-year historical average capital service levels that have been attained in the Township, which form the basis for the development charges calculations.

Section 5 reviews the development-related capital program from various Township departments.

Section 6 summarizes the calculation of applicable development charges and the resulting calculated development charges by class and type of development.

Section 7 presents a cost of growth analysis, which considers an Asset Management Plan for the Township, demonstrating the financial sustainability of assets over the life cycle of the 2024 Development Charges By-law. This section also considers the long-term operating impacts of the projects.

Section 8 provides a review of development charges administrative matters and consideration of area rating.

2. THE METHODOLOGY USES A TOWNSHIP-WIDE APPROACH

Several key steps are required when calculating any development charge. However, specific circumstances arise in each municipality which must be reflected in the calculation. In this study, the approach to the calculated development charges provides a reasonable alignment of development-related costs with the growth that necessitates them. The Township-wide approach used herein is consistent with Tay's previous Development Charges Background Studies.

A. MUNICIPAL-WIDE DEVELOPMENT CHARGES ARE CALCULATED

i. Services Based on a Township-Wide Approach

For the general and Roads and Related services, a range of capital infrastructure is available throughout the Township. All Township residents and employees have access to this infrastructure. As new development occurs, new infrastructure will need to be added so that overall service levels in the Township do not decline. A widely accepted method of sharing the development-related capital costs for such Township services is to apportion them over all new growth anticipated in the Township.

The following services are included in the Township-wide development charges calculations:

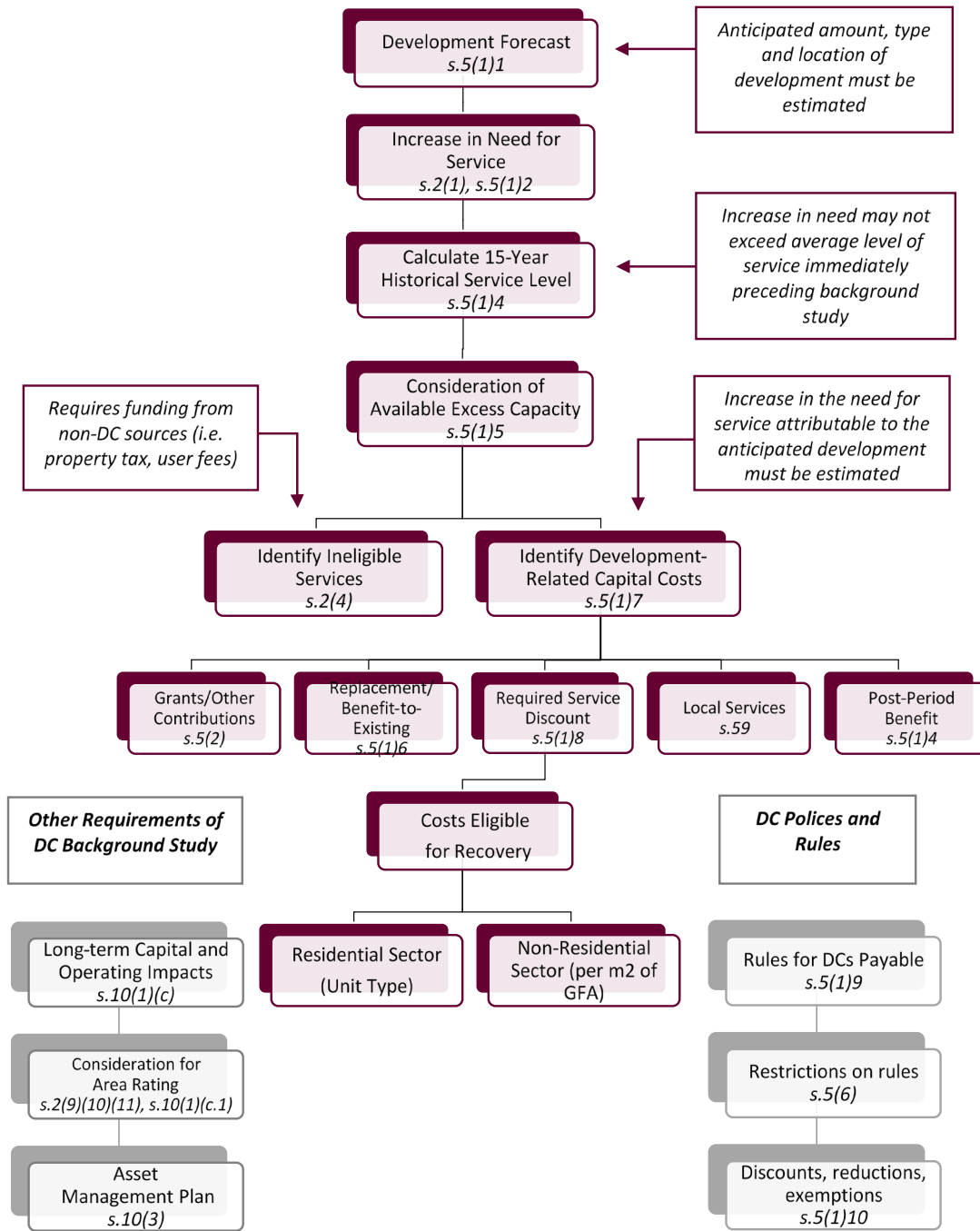
- Library Services
- Fire Services
- Parks and Recreation
- Services Related to a Highway
- Wastewater Services
- Water Services

These services form a reasonable basis in which to plan and administer the Township-wide development charges. It is noted that the analysis of each of these services examines the individual capital facilities and equipment that constitute it. The resulting development charges for these services would be imposed against all development anywhere in the Township.

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

Several key steps are required in calculating DCs for future development-related projects. These are summarized in Figure 1 and discussed further in the following sections.

Figure 1 Key Steps in Calculating Development Charges



i. Development Forecast

The first step in the methodology requires that a development forecast be prepared for the planning periods from 2024 to 2033. The forecast is consistent with Simcoe County's 2022 *Municipal Comprehensive Review*.

For the residential portion of the forecast, the net population growth and population growth in new units is estimated. The net population growth determines the need for additional facilities and provides the foundation for the development-related capital program.

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

The non-residential portion of the forecast estimates the gross floor area (GFA) of building space to be developed over the ten-year period, 2024 to 2033. The forecast of GFA is based on an employment forecast for the Township. It is noted that not all employment growth is associated with an increase in space. Factors for floor space per worker are used to convert the employment forecast into GFA.

ii. Service Categories and Historical Service Levels

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

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

Historical fifteen-year average service levels thus form the basis for development charges. A review of the Township's capital service levels for buildings, land, vehicles and so on, has therefore been prepared as a reference for the calculation, so that the portion of future capital projects that may be included in the development charge can be determined. The historical service levels used in this study have been calculated based on the period 2009 to 2023.

iii. **Development-Related Capital Program and Analysis of Net Capital Costs to be Included in Development Charges**

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

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

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

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

For some projects in the development-related capital forecast, a portion of the project may confer benefits to existing residents. As required by the *DCA*, s. 5. (1) 6., these portions of projects and their associated net costs are the funding responsibility of the Township from non-development charge sources. The amount of municipal funding for such shares is also identified as part of the preparation of the capital forecast.

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

addressed through the use of “net” population and employment in the determination of maximum permissible funding envelopes. Furthermore, the Township’s capital programs, and the need for increased capacity, reflects available and useable capacity within existing infrastructure and facilities.

iv. Attribution to Types of Development

The next step in the determination of development charges is the allocation of the development-related net capital costs between the residential and non-residential sectors. This is done using apportionments for different services in accordance with the demands which the two sectors would be expected to place on the various services and the different benefits derived from those services.

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

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

v. Final Adjustment

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

3. DEVELOPMENT FORECAST

This section provides the basis for the development forecasts used to calculate the development charges, as well as a summary of the forecast results. The forecasts of population, households, housing, and employment are consistent with Simcoe County's 2022 *Municipal Comprehensive Review*.

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

A. RESIDENTIAL FORECAST

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

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

Table 1 provides a summary of the residential forecast for a ten-year planning period, from 2024 to 2033. The ten-year planning period is applicable to all development charge services.

As shown on Table 1, the Township's Census population is forecast to increase by approximately 720 over the next ten years, reaching 11,970 by 2033. Over the ten-year planning period from 2024 to 2033, the number of households is forecast to increase by 552. This translates to population growth in new units of 1,440.

B. NON-RESIDENTIAL FORECAST

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

The non-residential forecast projects an increase of nearly 270 jobs to 2033, excluding work from home employment. The net employment growth will be accommodated in 9,380 square metres of new non-residential building space to 2033.

Table 1 summarizes the non-residential development forecasts.

TABLE 1
TOWNSHIP OF TAY
SUMMARY OF RESIDENTIAL AND NON-RESIDENTIAL
DEVELOPMENT FORECAST

Growth Forecast	2023 Estimate	Development Charges Planning Period 2024 - 2033	
		Growth	Total at 2033
Residential			
Total Occupied Dwellings	4,653	552	5,205
Total Population			
Census	11,246	722	11,968
<i>Population In New Dwellings</i>		1,439	
Non-Residential			
Employment	1,267	266	1,533
Non-Residential Building Space (sq.m.)		9,379	

4. SUMMARY OF HISTORICAL CAPITAL SERVICE LEVELS

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

For General Services and Services Related to a Highway the legislative requirement is met by documenting historical service levels for the preceding fifteen years, in this case, for the period from 2009 to 2023. Typically, service levels are measured as a ratio of inputs per capita, or per capita plus employment.

O. Reg. 82/98 requires that when determining historical service levels, both quantity and quality of service be taken into consideration. In most cases, the service levels are initially established in quantitative terms. For example, service levels for buildings are presented in terms of square feet per capita. The qualitative aspect is introduced by the consideration of the monetary value of the facility or service. In the case of buildings, for example, the cost would be shown in terms of dollars per square foot to replace or construct a facility of the same quality. This approach helps to ensure that the development-related capital facilities that are to be charged to new development reflect not only the quantity (number and size) but also the quality (value or replacement cost) of service provided historically by the Township. Both the quantitative and qualitative aspects of service levels used in the present analysis are based on information provided by Township staff, based on historical records and experience with costs to acquire or construct similar facilities, equipment and infrastructure in 2023.

Table 2 summarizes service levels for all applicable services included in the development charge calculation. Appendix B and Appendix C provide the detailed historical inventory data upon which the calculation of service levels for the General Services and Services Related to a Highway is based.

TABLE 2
TOWNSHIP OF TAY
SUMMARY OF AVERAGE HISTORICAL SERVICE LEVELS 2009 - 2023

Service	2009 - 2023 Service Level Indicator
1.0 LIBRARY BOARD	\$627.19 per capita
Buildings	\$431.73 per capita
Land	\$18.69 per capita
Materials	\$158.27 per capita
Furniture & Equipment	\$18.50 per capita
2.0 FIRE PROTECTION	\$1,452.41 per population & employment
Buildings	\$749.79 per population & employment
Land	\$85.16 per population & employment
Equipment	\$103.63 per population & employment
Furniture And Fixtures	\$15.00 per population & employment
Rolling Stock	\$498.85 per population & employment
4.0 PARKS & RECREATION	\$3,191.94 per capita
Indoor Recreation Facilities	\$1,271.63 per capita
Parkland Development	\$1,853.04 per capita
Park Vehicles & Equipment	\$67.28 per capita
5.0 SERVICES RELATED TO A HIGHWAY	\$11,251.46 per population & employment
Public Works Facilities	\$2,775.92 per population & employment
Rolling Stock And Related Equipment	\$474.44 per population & employment
Roads	\$8,001.10 per population & employment

5. THE DEVELOPMENT-RELATED CAPITAL FORECAST

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

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

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

Based on the development forecasts summarized in Section III and discussed in detail in Appendix A, Township staff, in collaboration with the consultants, have created a development-related capital forecast setting out those projects that are required to service anticipated development. For all services, the capital plan covers the ten-year period from 2024 to 2033.

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

B. DEVELOPMENT-RELATED CAPITAL FORECAST

The capital forecast incorporates projects identified to be related to development anticipated in the next ten years. Not all of these costs are to be recovered from new development by way of development charges (see the following Section 6 for the method and determination of net capital costs attributable to development). Portions of the capital forecast may relate to providing services for development which has occurred prior to 2023 (for which development charge reserve fund balances exist), for replacement of existing capital facilities, or for development anticipated to occur beyond the 2024 to 2033 planning period.

A summary of the development-related capital forecast for all services is presented in Table 3. The table shows that the gross cost of the Township's capital forecast is estimated to be \$82.51 million. \$19.42 million in grants, subsidies, and recoveries are anticipated in the ten-year planning period and, thus, reduce the amount of the capital program brought forth for the development charges consideration to \$63.08 million.

Of this \$63.08 million net capital cost, approximately 45 per cent, or \$28.17 million is related to capital works for Wastewater Services projects. The capital program for wastewater services is composed mainly of the Victoria Harbour WWTP Phase 2 Expansion, and remaining debt payments on the Port McNicoll WWTP and the Victoria Harbour WWTP Phase 1 expansions.

The capital program for Services Related to a Highway amount to \$16.61 million. The program includes a general provision for growth-related road works, the addition of 2 bays at the public works garage, as well as additional vehicles and fuel tank additions to support the fleet expansion.

The capital program for Water Services, totalling \$15.08 million includes the remaining debt payments related to the Phase 1 expansion to the water treatment plant, as well as recovery of the recently completed Phase 2 expansion. In order to use the increased plant capacity, a new standpipe will be installed.

The capital program for Fire Services includes development of a new fire training grounds and the purchase of an off-road vehicle, as well as the recovery of the remaining principal and interest on the debt incurred to build the Old Fort Firehall, for a total of \$2.07 million.

The parks and recreation capital program amounts to \$1.82 million. It includes a change room addition to the Tay Community Rink, new park and trail development, and an additional parking lot at Oakwood Park.

The remainder of the Township's development-related capital program consists of \$114,000 as a provision for Library collection materials.

Further details of the capital programs for General Services can be found in Appendix B. Details of the Engineered Services capital programs are included in Appendix C.

TABLE 3
TOWNSHIP OF TAY
SUMMARY OF DEVELOPMENT-RELATED CAPITAL PROGRAM
2024 - 2033
(in \$000)

Service	Gross Cost	Grants/ Subsidies	Municipal Cost
1.0 LIBRARY SERVICES	\$114.3	\$0.0	\$114.3
1.1 Additional Library Materials	\$114.3	\$0.0	\$114.3
2.0 FIRE SERVICES	\$2,067.2	\$0.0	\$2,067.2
2.1 Debenture Payments	\$1,522.2	\$0.0	\$1,522.2
2.2 Buildings, Land & Furnishings	\$500.0	\$0.0	\$500.0
2.3 Fleet and Equipment	\$45.0	\$0.0	\$45.0
3.0 PARKS & RECREATION	\$1,820.0	\$300.0	\$1,520.0
3.1 Indoor Recreation	\$840.0	\$0.0	\$840.0
3.2 Parks and Trails	\$930.0	\$300.0	\$630.0
3.3 Fleet and Equipment	\$50.0	\$0.0	\$50.0
TOTAL - 10 YEAR GENERAL SERVICES	\$4,001.5	\$300.0	\$3,701.5
4.0 SERVICES RELATED TO A HIGHWAY	\$16,610.0	\$0.0	\$16,610.0
4.1 Provision for Growth Related Road Works	\$15,000.0	\$0.0	\$15,000.0
4.2 Public Works: Buildings, Land & Furnishings	\$840.0	\$0.0	\$840.0
4.3 Vehicles and Equipment	\$770.0	\$0.0	\$770.0
5.0 WASTEWATER SERVICES	\$46,820.8	\$18,650.0	\$28,170.8
5.1 Debenture Payments	\$3,099.8	\$0.0	\$3,099.8
5.2 Increase Wastewater Treatment Plant Capacity	\$43,721.0	\$18,650.0	\$25,071.0
6.0 WATER SERVICES	\$15,076.8	\$474.9	\$14,601.9
6.1 Debenture Payments	\$906.8	\$0.0	\$906.8
6.2 Increase Water Treatment Plant Capacity	\$14,170.0	\$474.9	\$13,695.1
TOTAL - 10 YEAR ENGINEERED SERVICES	\$78,507.6	\$19,124.9	\$59,382.7
TOTAL - 10 YEAR ALL SERVICES	\$82,509.1	\$19,424.9	\$63,084.2

6. PROPOSED DEVELOPMENT CHARGES

This section summarizes the calculation of development charges for each service category and the resulting total development charge by type of development. For all services, the calculation of the per capita (residential) and per square metre (non-residential) charges is reviewed.

For residential development, a total per capita amount is applied to different housing types on the basis of average occupancy factors. For non-residential development, the calculated development charges rates are based on gross floor area (GFA) of building space.

The calculation of the development charges does not include any provision for exemptions required under the *DCA*, for example, the exemption for enlargements of up to 50 per cent on existing industrial buildings or the five year phase-in of charges. Such legislated exemptions, or other exemptions which Council may choose to provide, will result in a loss of development charges revenue for the affected types of development. Any such revenue loss may not be offset by increasing other portions of the calculated charge.

i. Development Charges Calculation

A summary of the residential and non-residential development charges for all Township services is presented in Table 5 and Table 6 below. Further details of the calculation for each individual service category are available in Appendix B (General Services) and Appendix C (Engineered Services).

1. General Services

The capital forecast for General Services incorporates those projects related to growth anticipated in the next ten years. The net municipal cost of the program is \$3.70 million; however, not all of the capital costs are to be recovered from new development by way of development charges. A share of \$924,000 represents benefit to existing development or replacement costs. An additional share of \$763,800 will be funded through revenues collected from previous development charges.

The remaining \$2.01 million is carried forward to the development charges calculation as a development-related cost. Of the development-related cost, 91 per cent, or \$1.92 million is allocated to new residential development, and 9 per cent, or \$92,000 is allocated to new non-residential development. This results in a charge of \$1,334.92 per capita and \$9.81 per square metre for the provision of general services.

2. Engineered Services

Table 6 displays the development-related capital forecast Engineered Services in Tay from 2024 to 2033. The net cost of the capital program amounts to \$59.38 million; however, \$21.71 is deemed to be replacement or a benefit to existing development. The Township also has \$633,600 in available DC reserve funds to offset the cost of the program. Another \$6.98 million is deemed a benefit that is outside the 2033 planning horizon. The DC eligible costs for recovery after these deductions is \$30.06 million.

The DC eligible costs are allocated at 91 per cent, or \$27.23 million to residential development, and \$2.83 million to non-residential development. The resulting charges are \$18,923.44 per capita and \$301.80 per square metre.

TABLE 5

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

10 Year Growth in Population in New Units	1,439
10 Year Growth in Square Metres	9,379

Service	Development-Related Capital Program (2024 - 2033)						Residential Share		Non-Residential Share	
	Net Municipal Cost (\$000)	Replacement & Benefit to Existing (\$000)	Required Service Discount (\$000)	Available DC Reserves (\$000)	Post-2033 Benefit (\$000)	Total DC Eligible Costs for Recovery (\$000)	%	(\$000)	%	(\$000)
1.0 LIBRARY SERVICES	\$114.3	\$0.0	\$0.0	\$43.6	\$0.0	\$70.7	100%	\$70.7	0%	\$0.00
Development Charge Per Capita								\$49.11		
Development Charge Per Sq.M										\$0.00
2.0 FIRE SERVICES	\$2,067.2	\$924.7	\$0.0	\$165.0	\$0.0	\$977.5	91%	\$885.5	9%	\$92.04
Development Charge Per Capita								\$615.33		
Development Charge Per Sq.M										\$9.81
3.0 PARKS & RECREATION	\$1,520.0	\$0.0	\$0.0	\$555.2	\$0.0	\$964.8	100%	\$964.8	0%	\$0.00
Development Charge Per Capita								\$670.48		
Development Charge Per Sq.M										\$0.00
TOTAL 10 YEAR GENERAL SERVICES	\$3,701.5	\$924.7	\$0.0	\$763.8	\$0.0	\$2,013.0		\$1,920.9		\$92.0
Development Charge Per Capita								\$1,334.92		
Development Charge Per Sq.M										\$9.81

TABLE 6

TOWNSHIP OF TAY
 SUMMARY OF RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
 CAPITAL PROGRAM FOR ENGINEERED SERVICES

10 Year Growth in Population in New Units	1,439
10 Year Growth in Square Metres	9,379

Service	Development-Related Capital Program (2024 - 2033)					Residential Share		Non-Residential Share	
	Net Municipal Cost	Replacement & Benefit to Existing	Available DC Reserves	Post-Period Benefit	Total DC Eligible Costs for Recovery	%	(\$000)	%	(\$000)
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)				
1.0 SERVICES RELATED TO A HIGHWAY	\$16,610.0	\$14,052.8	\$274.2	\$0.0	\$2,283.1	91%	\$2,068.1	9%	\$214.97
Development Charge Per Capita							\$1,437.16		
Development Charge Per Sq.M									\$22.92
2.0 WASTEWATER SERVICES	\$28,170.8	\$88.2	\$313.8	\$5,997.2	\$21,771.7	91%	\$19,721.6	9%	\$2,050.01
Development Charge Per Capita							\$13,705.10		
Development Charge Per Sq.M									\$218.57
3.0 WATER SERVICES	\$14,601.9	\$7,569.5	\$45.7	\$980.0	\$6,006.7	91%	\$5,441.1	9%	\$565.59
Development Charge Per Capita							\$3,781.17		
Development Charge Per Sq.M									\$60.30
TOTAL ENGINEERED SERVICES	\$59,382.7	\$21,710.5	\$633.6	\$6,977.2	\$30,061.4		\$27,230.8		\$2,830.6
Development Charge Per Capita							\$18,923.44		
Development Charge Per Sq.M									\$301.80

ii. Residential and Non-Residential Development Charges

Tables 7 and 8 display the calculated development charges on a per-residential unit type and per-square metre of non-residential floor space basis, respectively. It is noted that the calculated DC rates represent the maximum permitted, fully calculated rates as per the *DCA*. Implementation of the rates is subject to Council consideration.

As shown in Table 7, the total calculated charge of \$20,258 per capita is translated into a charge by residential unit type based on average occupancy (persons per unit) factors. The calculated charges are \$54,357 per single- or semi-detached unit, \$40,516 per townhouse or other multiple unit, and \$34,608 per apartment unit.

Table 8 summarizes the total calculated non-residential development charge, at \$311.61 per square metre.

TABLE 7
TOWNSHIP OF TAY
TOWN-WIDE DEVELOPMENT CHARGES
RESIDENTIAL DEVELOPMENT CHARGES BY UNIT TYPE

Service	Charge Per Capita	Residential Charge By Unit Type			Percentage of Charge
		Singles & Semis	Townhouses & Other Multiples	Apartment Units	
Library Board	\$49	\$132	\$98	\$84	0.2%
Fire Protection	\$615	\$1,651	\$1,231	\$1,051	3.0%
Parks & Recreation	\$670	\$1,799	\$1,341	\$1,145	3.3%
Subtotal - General Services	\$1,335	\$3,582	\$2,670	\$2,280	6.6%
Services Related To A Highway	\$1,437	\$3,856	\$2,874	\$2,455	7.1%
Wastewater Services	\$13,705	\$36,773	\$27,410	\$23,413	67.7%
Water Services	\$3,781	\$10,146	\$7,562	\$6,460	18.7%
Subtotal - Engineered Services	\$18,923	\$50,775	\$37,846	\$32,328	93.4%
TOTAL CHARGE PER UNIT	\$20,258	\$54,357	\$40,516	\$34,608	100.0%

(1) Based on Persons Per Unit Of:	2.68	2.00	1.71
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TABLE 8

**TOWNSHIP OF TAY
TOWN-WIDE DEVELOPMENT CHARGES
NON-RESIDENTIAL DEVELOPMENT CHARGES PER SQUARE METRE**

Service	Non-Residential	Percentage of Charge
	Charge per Square Metre	
Library Board	\$0.00	0.0%
Fire Protection	\$9.81	3.1%
Parks & Recreation	\$0.00	0.0%
Subtotal - General Services	\$9.81	3.1%
Services Related To A Highway	\$22.92	7.4%
Wastewater Services	\$218.57	70.1%
Water Services	\$60.30	19.4%
Subtotal - Engineered Services	\$301.80	96.9%
TOTAL CHARGE PER SQUARE METRE	\$311.61	100.0%

iii. Comparison of 2023 Newly Calculated Development Charges With Charges Currently in Force in Tay

Tables 9 and 10 present a comparison of the newly calculated residential and non-residential development charges with currently imposed development charge rates. It demonstrates that the residential development charge rate for a single- or semi-detached unit in Tay increases by \$29,936 per unit. The non-residential development charge rate increase by \$180.45 per square metre.

TABLE 9

TOWNSHIP OF TAY
 COMPARISON OF CURRENT AND CALCULATED
 RESIDENTIAL DEVELOPMENT CHARGES

Service	Current Residential Charge / SDU	Calculated Residential Charge / SDU	Difference in Charge
<i>General Government (1)</i>	\$504	\$0	(\$504)
Library Board	\$686	\$132	(\$554)
Fire Protection	\$1,468	\$1,651	\$183
Parks & Recreation	\$1,572	\$1,799	\$227
Subtotal - General Services	\$4,230	\$3,582	(\$648)
Services Related To A Highway	\$3,647	\$3,856	\$209
Wastewater Services	\$10,591	\$36,773	\$26,182
Water Services	\$5,953	\$10,146	\$4,193
Subtotal - Engineered Services	\$20,191	\$50,775	\$30,584
TOTAL CHARGE PER UNIT	\$24,421	\$54,357	\$29,936

(1) Studies (General Government services) are no longer eligible for recovery under the DCA.

TABLE 10

TOWNSHIP OF TAY
 COMPARISON OF CURRENT AND CALCULATED
 NON-RESIDENTIAL DEVELOPMENT CHARGES

Service	Non-Residential (\$/Square Metre)		
	Current Non-Residential Charge	Calculated Non-Residential Charge	Difference in Charge
<i>General Government (1)</i>	\$ 2.94	\$ -	\$ (2.94)
Library Board	\$ -	\$ -	\$ -
Fire Protection	\$ 8.59	\$9.81	\$ 1.22
Parks & Recreation	\$ -	\$ -	\$ -
Subtotal - General Services	\$ 11.53	\$ 9.81	\$ (1.72)
Services Related To A Highway	\$ 21.37	\$ 22.92	\$ 1.55
Wastewater Services	\$ 62.90	\$ 218.57	\$ 155.67
Water Services	\$ 35.36	\$ 60.30	\$ 24.94
Subtotal - Engineered Services	\$ 119.63	\$ 301.80	\$ 182.17
TOTAL CHARGE PER SQUARE METRE	\$ 131.16	\$ 311.61	\$ 180.45

(1) Studies (General Government services) are no longer eligible for recovery under the DCA.

iv. **Statutory Phase-in of Calculated Development Charges**

The DCA now requires that the calculated development charge rates be phased-in over a five year period based on the following:

- Year 1 = 80% of calculated rates
- Year 2 = 85% of calculated rates
- Year 3 = 90% of calculated rates
- Year 4 = 95% of calculated rates
- Year 5 = 100% of calculated rates

Table 11 provides a summary of the 5-year phase in for the fully calculated residential and non-residential rates in the Township of Tay.

TABLE 11

TOWNSHIP OF TAY
CALCULATION OF STATUTORY 5-YEAR PHASE-IN

Charge Type	Year 1 (80%)	Year 2 (85%)	Year 3 (90%)	Year 4 (95%)	Year 5 (100%)
Singles & Semis \$/unit	\$43,486	\$46,203	\$48,921	\$51,639	\$54,357
Townhouses & Other Multiples \$/unit	\$32,413	\$34,439	\$36,464	\$38,490	\$40,516
Apartments Units \$/unit	\$27,686	\$29,417	\$31,147	\$32,878	\$34,608
Non-Residential Charge per Sq.M.	\$249.29	\$264.87	\$280.45	\$296.03	\$311.61

7. COST OF GROWTH ANALYSIS

This section summarizes the examination of the long-term capital and operating costs as well as the asset management-related annual provisions for the capital facilities and infrastructure to be included in the DC By-law(s). The examination is required as one of the provisions of the *DCA*. Additional details on the cost of growth analysis, including asset management analysis, are included in Appendix E.

A. ASSET MANAGEMENT PLAN

Tables 12 and 13 summarize the annual capital provisions required to replace the capital infrastructure proposed to be funded under the development charges by-law. This estimate is based on information obtained through discussions with Township staff regarding useful life assumptions and the capital cost of acquiring and/or constructing each asset.

Table 12 illustrates that, by 2034, the Township will need to fund approximately an additional \$33,300 per annum for General Services to properly fund the full life-cycle costs of the new assets supported under the DC by-law. Table 13 shows that by 2034 the Township will need to fund approximately \$221,400 per annum for Engineered Services. The calculated annual funding provision should be considered within the context of the Township's projected growth; over the next ten years (to 2033) the forecast predicts an increase of approximately 550 occupied dwellings, which represents a 12 per cent increase over the existing base.

Additionally, nearly 270 net new employees occupying 9,380 square metres of non-residential building space are anticipated in the Township over the next ten years. This growth will have the effect of increasing the overall assessment base and additional user fee and charges revenues to offset the capital asset provisions required to replace the infrastructure proposed to be funded under the DC by-law.

Table 12

TOWNSHIP OF TAY
CALCULATED ANNUAL AMP PROVISION FOR GENERAL SERVICES

Services	2024-2033 Capital Program		Annual AMP Provision by 2034	
	DC-Eligible	Non DC-Eligible	DC-Related	Non DC-Related
LIBRARY BOARD	\$114,300	\$0	\$7,563	\$0
FIRE PROTECTION	\$1,142,514	\$924,704	\$1,950	\$3,627
PARKS & RECREATION	\$1,520,000	\$300,000	\$23,836	\$5,741
TOTAL	\$2,776,814	\$1,224,704	\$33,349	\$9,368

Table 13

TOWNSHIP OF TAY
CALCULATED ANNUAL AMP PROVISION FOR ENGINEERED SERVICES

Services	2024-2033 Capital Program		Annual AMP Provision by 2034	
	DC-Eligible	Non DC-Eligible	DC-Related	Non DC-Related
SERVICES RELATED TO A HIGHWAY	\$2,557,230	\$14,052,770	\$72,591	\$322,000
WASTEWATER SERVICES	\$22,085,458	\$24,735,374	\$110,004	\$170,607
WATER SERVICES	\$6,052,359	\$9,024,433	\$38,773	\$70,253
TOTAL	\$30,695,047	\$47,812,578	\$221,368	\$562,860

Note: DC Eligible funding includes 10-year period funding from DCs and DC Reserve Funding

B. LONG-TERM CAPITAL AND OPERATING COSTS

Table 14 summarizes the estimated increase in net operating costs that the Township will experience for additions associated with the planned capital program for General and Roads and Related Services. The Township's annual net operating costs are estimated to increase by \$448,700 by 2033.

Appendix E also summarizes the components of the development related capital program that will require funding from non-development charge sources. Of the \$63.08 million net capital cost of all services, about \$22.64 million will need to be funded from non-development charge sources over the next ten years. This is entirely related to shares of projects related to facility and infrastructure replacement and for non-development-related shares of projects that provide benefit to the existing community. A further \$6.98 million relates to post-2033 shares of projects which may need to be interim financed.

Council is made aware of these estimates so that they understand the financial implications of the quantum and timing of the projects included in the development related capital forecast in this study.

C. THE PROGRAM IS DEEMED TO BE FINANCIALLY SUSTAINABLE

In summary, the asset management plan and long-term capital and operating analysis contained in Appendix E demonstrates that the Township can afford to invest and operate the identified general and engineered services infrastructure over the ten-year planning period.

Importantly, the Township's annual budget review allows staff to continue to monitor and implement mitigating measures should the program become less sustainable.

TABLE 14

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

	2033
Net Operating Impacts (1)	
Library Board	\$7.2
Fire Protection	\$64.2
Parks & Recreation	\$56.2
Services Related To A Highway	\$321.1
NET OPERATING IMPACTS	\$448.7

	Total
Long-term Capital Impact (1)	
Total Net Cost	\$63,084.2
Net Cost From Development Charges	\$32,074.4
Prior Growth Share from DC Reserve Balances (2)	\$1,397.5
Portion for Post-2033 Development (3)	\$6,977.2
Funding From Non-DC Sources	
Replacement & Benefit to Existing	\$22,635.2
FUNDING FROM NON-DC SOURCES	\$22,635.2

Notes:

(1) See Appendix E

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

(3) Post 2033 development-related net capital costs may be eligible for development charge funding in future DC by-laws

8. ADMINISTRATION AND COLLECTION

This section sets out the *DCA* requirements in respect of DC collection and administration.

A. DEVELOPMENT CHARGES ADMINISTRATION AND COLLECTION

The *DCA* requirements in respect of the collection of DCs, certification and remittance, as well as reserve fund management are outlined in this section.

i. Development Charges Amount Payable and Date of Payment

The total amount of a DC is the amount of the DC that would be determined under the by-law on the day of an application for site plan approval or the day of an application for rezoning or, if neither of these apply, the day of building permit issuance. Full details on determining the DCs payable in any particular case are provided in s.26 and s.26.2 of the *DCA*.

The default date of payment of a DC is the date of building permit issuance. However, under s.27 of the *DCA* the Township may enter into an agreement with a developer to alter the timing of payment.

For three specific types of development DCs must be paid according to the following plan:

- Six equal annual installments beginning at building occupancy (permit or actual occupancy) and for the following five anniversaries of that date for rental housing and institutional development.
- Twenty-one equal annual installments beginning at building occupancy (permit or actual occupancy) and for the following twenty anniversaries of that date for non-profit housing development.

For required instalments, the Township may charge interest from the date the DC would have been payable to the date the instalment is paid. Interest may accrue on each installment until the final payment has been made. Any skipped or late payments can be added to the tax roll (including interest). Full details on the prescribed payment plans are provided in s.26.1 of the *DCA*. In accordance with s.26.3 the maximum interest rate a municipality can charge is prime plus 1 per cent.

ii. Reserve Funds

Under the *DCA*, a municipality that has passed a development charge by-law must establish a separate reserve fund for each service to which the development charge relates and pay each development charge it collects into the respective reserve fund. While the *DCA* does permit municipalities to borrow from the reserve fund, the amount borrowed is to be repaid with interest at a rate not less than the prescribed minimum interest rate. Additionally, money in the reserve fund is to be spent only on development-related capital costs.

Annual financial statements are to be provided to Council and must include the following:

- Opening and closing balances and in-year transactions
- A description of service or category of service
- Details on credits paid by individual credit holders
- Amounts borrowed and purpose of borrowing
- Interest accrued on borrowing
- Amount and source of money used to repay borrowing
- Projects funded from DCs including amount and source of DC and non-DC funding

Statutory and non-statutory exemptions should be funded from non-DC sources.

iii. Changes Arising From the More Homes Built Faster Act (Bill 23)

As of November 28, 2022 there are several changes to the *DCA* due to the enactment and Royal Assent of Bill 23. A list of the changes that are now in force is provided below in Table 15.

Table 15: Bill 23 – *DCA* Changes In Force as of November 28, 2022

Section	Description
Section 2(1)	Exemptions for existing rental residential buildings and a range of residential units in existing and new houses.
Section 2(4)	Housing services are ineligible for DC funding (repeal of paragraph 17 of s.2(4) of the <i>DCA</i>). Existing by-laws are deemed to be “amended” and no development charges can be collected for housing services from November 28, 2022 onward.
Section 4.2	Exemptions for non-profit housing development. This does not apply with respect to a DC payable before November 28, 2022.
Section 4.3	Exemption for inclusionary zoning residential units. This does not apply with respect to a DC payable before November 28, 2022.

Section	Description
Section 5(1)	Historical service level calculation period extended from 10 years to 15 years. Does not apply to by-laws in force prior to November 28, 2022.
Section 5(4)	Studies, including DC studies, are no longer a DC-eligible capital cost. Does not apply retroactively to by-laws that were in force prior to November 28, 2022.
Section 5(6) and Section 5(7)	DC by-laws passed on or after November 28, 2022 must be phased-in according to a prescribed schedule. The phase-in also applies retroactively to by-laws passed on or after January 1, 2022 as well as to the DCs “frozen” under s.26.2 of the <i>DCA</i> .
Section 9(1)	Maximum life of a DC by-law extended from 5 years to 10 years. This does not apply to by-laws in-force before November 28, 2022.
Section 26.1	Deferral payments now apply to rental housing and institutional development. Interest on deferral payments is now capped at prime plus 1% in accordance with s.26.3.
Section 26.2	DCs for rental housing development are now discounted based on the number of bedrooms proposed. Interest on DC freeze now capped at prime plus 1% in accordance with section 26.3.
Section 26.3	Maximum interest rates are capped at prime plus 1%. This does not apply with respect to a DC that was payable before November 28, 2022.
Section 35	Municipalities are now required to spend or allocate at least 60% of reserve balances each year for Water Supply, Wastewater, and Services Related to a Highway beginning in 2023.
Section 60(1)(s.4)	Additional services for which municipalities are required to spend or allocate at least 60% of reserve fund balances may be prescribed through Regulations (none are proposed as of yet).

Table 16 summarizes the *DCA* changes that will take effect at a date to be determined. It is noted that section 60(1)(l) of the *DCA* allows for future regulations to identify services for which land will be an ineligible capital cost. No regulations have been released in this regard.

Table 16: Bill 23 – DCA Changes Not Currently In Force

Section	Description
<i>DCA</i> , Section 4.1	Exemptions for affordable and attainable residential units. Note: Implementation is contingent on the Minister developing a definition of “attainable residential unit” as well as bulletins to establish eligibility and (possibly) standard forms of agreement to assist with administration.
<i>DCA</i> , Section 44(4)	Rules for front ending agreements as they relate to affordable and attainable residential units.
<i>DCA</i> , Section 60(1)(d.2) and 9d.3)	Prescribes developments and criteria related to attainable residential units (section 4.1).

iv. Recommendations

- As required under the *DCA*, the Township should codify any rules regarding application of the by-law and exemptions within the DC by-law proposed for adoption.
- It is recommended that Council adopt the development-related capital forecast included in this Background Study, subject to annual review through the Township’s normal capital budget process.
- It is recommended that limited exemptions, other than those required in the *DCA*, be formally adopted in the by-laws.
- It is recommended that the Township continue to include indexing provisions in the by-law so as to ensure that the DC rates incorporate inflationary increases over the by-law term.

B. CONSIDERATION FOR AREA-RATED SERVICES

In accordance with the recent changes to s.10(2) of the *DCA*, a development charge background study must give consideration for “the use of more than one development charge by-law to reflect different needs for services in different areas”. Following consultation with Township staff, and in review of the Tay’s relevant capital forecasting documents, it was determined that a municipal-wide approach continues to be most appropriate for the nature of the works and services provided in the Township, and as such, only a Township-wide charge has been proposed.

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

The needs for servicing are outlined as follows:

i. General Services

- Library and Parks and Recreation Services are open and accessible to all residents in the City and are driven and planned for based on Township-wide population growth.
- For Fire Protection, this service is provided to all residents and employees in the Township and planning is driven based on Township-wide population or population and employment growth.

ii. Engineered Services

- Linear water, sewer, and road infrastructure services are provided through a Township-wide network and is planned based on Township-wide population and employment growth.
- Water and wastewater plant expansions are related to the incremental need for supply and treatment arising from development on a Township-wide basis.

APPENDIX A

DEVELOPMENT FORECAST

DEVELOPMENT FORECAST

This appendix summarizes the development forecast used to prepare the 2024 Development Charges Background Study for the Township of Tay. The forecast results are presented in the following tables:

Historical Development

- A-1 Population, Household & Employment Summary
- A-2 Historical Households by Period of Construction Showing Household Size

Forecast Development

- A-3 Population, Household and Employment Forecast Summary
- A-4 Forecast of Housing Units by Unit Type
- A-5 Forecast of Housing Growth by Unit Type
- A-6 Population Growth in New Households by Unit Type
- A-7 Forecast of Place of Work Employment
- A-8 Forecast Place of Work Employment and Non-Residential Gross Floor Area Growth in New Space

A. FORECAST APPROACH AND KEY ASSUMPTIONS

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

The forecast is based on Census years and is translated into the time periods required for DC purposes, generally pro-rating the census periods to the DC time period. A ten-year development forecast, from mid-year 2024 to mid-year 2033, has been used for all DC services.

B. HISTORICAL DEVELOPMENT IN THE TOWNSHIP

Historical growth and development figures presented here are based on Statistics Canada Census data and municipal building permit data. A “Census-based” definition of population is used for the purpose of the development charges study. This definition does not include the Census net undercoverage, which is typically included in the definition of “total” population commonly used in municipal planning documents. For development charges purposes, a 15-year period of 2009 to 2023 is used for calculating historical service levels.

Population growth in the Township of Tay has accelerated over the last 15 years, and in particular during the most recent Census period of 2016 to 2021. Household growth has also been relatively strong in recent years. As shown in Table A-1, the Township’s population increased from approximately 9,740 people in 2008 to an estimated 11,250 in 2024, which represents an overall increase of 15 per cent. The number of private occupied dwelling units in the Township also increased during the 15-year historical period from approximately 3,880 in 2008 to 4,650 in 2023 – a 20 per cent increase. The slight difference between the rates of population and occupied dwelling unit growth is the result of a decline in the average number of persons residing in housing units.

Historical employment figures are also shown in Table A-1 and are based on Statistics Canada place of work data. Place of work data records where people work rather than the place of residence. The employment figures used for development charge calculations include workers with no fixed place of work, but exclude work at home employment.

From 2009 to the 2016 Census year, employment declined slightly in the Township. This is balanced by moderate employment growth over the remaining years between 2016 and 2023. However, the overall impact is a slight decline in employment of about 3% over the 2009 to 2023 period, from approximately 1,310 to 1,270 employees.

Table A-2 provides details on historical occupancy patterns in the Township. The overall average occupancy level in Tay for all units is 2.42 persons per housing unit (PPU). Occupancy levels for recently constructed units, between 2011 and 2021 are higher than the overall average and are generally used in the development charges calculation since they better reflect the number of people that are likely to reside in new development. For singles and semis, the 2011-2021 average PPU of 2.68 is used in the development charges calculation as a large sample size of data is available for these recently constructed units. For rows, though a relatively small sample size is available, a PPU of 2.00 is deemed appropriate and consistent with the Township’s previous DC Background Studies. Finally, the development charges calculation for apartments uses the total average PPU of 1.71, as again a small sample size is available for more recently constructed units.

C. FORECAST RESULTS

Development charges are levied on residential development as a charge per new unit and on non-residential development as a charge per unit of gross floor area (GFA). The forecast is consistent with the 2022 Simcoe County Municipal Comprehensive Review.

i. Residential Development Forecast

Tables A-3 and A-4 summarize the Census population and household growth forecast. The tables show that the Township's Census population is forecast to increase by roughly 720 over the ten-year planning period. The number of occupied dwellings will increase by 550 over the same period and place of work employment by nearly 270.

Tables A-5 and A-6 summarize the ten-year Township-wide household growth forecast by unit type, and the anticipated population growth in new households by unit type. This ten-year Township-wide forecast is utilized for all DC services. The forecast of "population in new units" that will result from the addition of new housing units has been made.

Population growth in new units is estimated by applying the following PPU's to the housing unit forecast:

- 2.68 for single and semi-detached units;
- 2.00 for rows and other multiples; and
- 1.71 for apartments.

As shown in Table A-6, in total, 1,440 is the forecasted population in new dwelling units over the ten-year planning period. Over this period, it is anticipated that single and semi-detached dwelling units continue to be the dominant form of constructed units.

ii. Non-Residential Development Forecast

Non-residential development charges are calculated on a per unit of gross floor area (GFA) basis. Therefore, as per the DCA, a forecast of non-residential building space has been developed. As with the residential forecast, a ten-year development forecast, from mid-year 2024 to mid-year 2033, has been used for all the development charge eligible services in the Township.

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

- Population-Related: 50.0 square metres per employee
- Employment Land: 100.0 square metres per employee
- Rural Based: 0.0 square metres per employee

The total Township-wide employment growth is provided in Table A-7 while the growth of employment in new space and the associated GFA forecast is in Table A-8. The total GFA growth is forecast at 9,340 square metres over the ten-year period with an accompanying growth of 150 population-related and employment land employees in new space.

TABLE A-1

TOWNSHIP OF TAY
HISTORICAL POPULATION, HOUSEHOLD & EMPLOYMENT SUMMARY

Mid-Year	Census Population	Growth	Total Occupied Dwellings	Growth	HH Size	Employment by Place of Work*	Growth	Activity Rate
2006	9,748		3,840		2.54	1,331		13.7%
2007	9,746	-2	3,860	20	2.52	1,320	-11	13.5%
2008	9,744	-2	3,880	20	2.51	1,309	-11	13.4%
2009	9,742	-2	3,900	20	2.50	1,298	-11	13.3%
2010	9,740	-2	3,920	20	2.48	1,287	-11	13.2%
2011	9,736	-4	3,940	20	2.47	1,278	-9	13.1%
2012	9,795	59	3,976	36	2.46	1,254	-24	12.8%
2013	9,854	59	4,013	37	2.46	1,230	-24	12.5%
2014	9,913	59	4,050	37	2.45	1,207	-23	12.2%
2015	9,973	60	4,087	37	2.44	1,184	-23	11.9%
2016	10,033	60	4,125	38	2.43	1,162	-22	11.6%
2017	10,236	203	4,204	79	2.43	1,177	15	11.5%
2018	10,443	207	4,284	80	2.44	1,192	15	11.4%
2019	10,655	212	4,366	82	2.44	1,207	15	11.3%
2020	10,871	216	4,450	84	2.44	1,222	15	11.2%
2021	11,091	220	4,535	85	2.45	1,238	16	11.2%
2022	11,168	77	4,594	59	2.43	1,253	15	11.2%
2023	11,246	78	4,653	59	2.42	1,267	15	11.3%
Growth 2009-2023		1,502		773			-42	

Source: Statistics Canada, Census of Canada

*Employment excludes work at home

TABLE A-2

TOWNSHIP OF TAY
HISTORICAL HOUSEHOLDS BY PERIOD OF CONSTRUCTION SHOWING HOUSEHOLD SIZE

Dwelling Unit Type	Period of Construction											Pre 2011	2011-2021	Total
	Pre 1945	1946-1960	1961-1970	1971-1980	1981-1990	1991-1995	1996-2000	2001-2005	2006-2010	2011-2016	2016-2021			
Singles & Semis														
Household Population	1,610	945	1,030	1,615	1,480	840	665	440	430	505	850	9,055	1,355	10,410
Households	625	480	515	665	540	285	285	185	170	200	305	3,750	505	4,255
Household Size	2.58	1.97	2.00	2.43	2.74	2.95	2.33	2.38	2.53	2.53	2.79	2.41	2.68	2.45
Rows														
Household Population	0	0	0	0	0	0	0	0	70	20	0	70	20	90
Households	0	0	0	0	0	0	0	0	35	10	0	35	10	45
Household Size	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00	0.00	2.00	2.00	2.00
Apartments														
Household Population	50	50	0	30	30	0	0	0	0	0	45	160	45	205
Households	25	25	0	15	15	0	0	0	0	0	40	80	40	120
Household Size	2.00	2.00	0.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00	1.13	2.00	1.13	1.71
Duplex														
Household Population	0	0	20	55	20	0	0	0	0	0	0	95	0	95
Households	0	0	10	25	10	0	0	0	0	0	0	45	0	45
Household Size	0.00	0.00	2.00	2.20	2.00	0.00	0.00	0.00	0.00	0.00	0.00	2.11	0.00	2.11
All Units														
Household Population	1,660	995	1,050	1,700	1,530	840	665	440	500	525	895	9,380	1,420	10,800
Households	650	505	525	705	565	285	285	185	205	210	345	3,910	555	4,465
Household Size	2.55	1.97	2.00	2.41	2.71	2.95	2.33	2.38	2.44	2.50	2.59	2.40	2.56	2.42

Source: Statistics Canada, 2021 Census Special Run

TABLE A-3

TOWNSHIP OF TAY
POPULATION, HOUSEHOLD & EMPLOYMENT FORECAST SUMMARY

Mid-Year	Census Population	Annual Growth	Total Occupied Dwellings	Annual Growth	Household Size	Employment by POW*	Annual Growth	Activity Rate
2023	11,246	78	4,653	59	2.42	1,267	15	11.3%
2024	11,324	78	4,713	60	2.40	1,282	15	11.3%
2025	11,403	79	4,774	61	2.39	1,297	15	11.4%
2026	11,482	79	4,836	62	2.37	1,328	31	11.6%
2027	11,559	77	4,891	55	2.36	1,357	29	11.7%
2028	11,636	77	4,946	55	2.35	1,387	30	11.9%
2029	11,714	78	5,002	56	2.34	1,418	31	12.1%
2030	11,792	78	5,059	57	2.33	1,448	31	12.3%
2031	11,870	78	5,116	57	2.32	1,480	32	12.5%
2032	11,919	49	5,160	44	2.31	1,506	26	12.6%
2033	11,968	49	5,205	45	2.30	1,533	27	12.8%
Growth 2024-2033		722		552			266	

Note*: Excludes Work at Home Employment

Source: Hemson Consulting Ltd., 2023

TABLE A-4
TOWNSHIP OF TAY
FORECAST OF HOUSING UNITS BY UNIT TYPE

Mid-Year	Singles & Semis	Rows & Other Multiples	Apartments	Total	Singles & Semis	Rows & Other Multiples	Apartments	Total
2023	4,440	50	163	4,653	95%	1%	3.5%	100%
2024	4,496	50	167	4,713	95%	1%	3.5%	100%
2025	4,553	50	171	4,774	95%	1%	3.6%	100%
2026	4,609	50	177	4,836	95%	1%	4%	100%
2027	4,660	50	181	4,891	95%	1%	4%	100%
2028	4,711	50	185	4,946	95%	1%	4%	100%
2029	4,763	50	189	5,002	95%	1%	4%	100%
2030	4,816	50	193	5,059	95%	1%	4%	100%
2031	4,867	50	199	5,116	95%	1%	4%	100%
2032	4,907	50	203	5,160	95%	1%	4%	100%
2033	4,948	50	207	5,205	95%	1%	4%	100%

TABLE A-5
TOWNSHIP OF TAY
TEN-YEAR TOWNSHIP-WIDE GROWTH
FORECAST OF HOUSING GROWTH BY UNIT TYPE

Mid-Year	Singles & Semis	Rows & Other Multiples	Apartments	Total
2023	55	0	4	59
2024	56	0	4	60
2025	57	0	4	61
2026	56	0	6	62
2027	51	0	4	55
2028	51	0	4	55
2029	52	0	4	56
2030	53	0	4	57
2031	51	0	6	57
2032	40	0	4	44
2033	41	0	4	45
Growth 2024-2033	508	0	44	552

Source: Hemson Consulting Ltd., 2023

TABLE A.6
TOWNSHIP OF TAY
TEN-YEAR TOWNSHIP-WIDE GROWTH
POPULATION GROWTH IN NEW HOUSEHOLDS BY UNIT TYPE*

Mid-Year	Singles & Semis	Rows & Other Multiples	Apartments	Total Population in New HH
2023	148	0	7	155
2024	150	0	7	157
2025	153	0	7	160
2026	150	0	10	160
2027	137	0	7	144
2028	137	0	7	144
2029	140	0	7	147
2030	142	0	7	149
2031	137	0	10	147
2032	107	0	7	114
2033	110	0	7	117
Growth 2024-2033	1,363	0	76	1,439

*Based on PPU's 2.68 2.00 1.71

Source: Hemson Consulting Ltd., 2023

TABLE A-7
TOWNSHIP OF TAY
FORECAST OF PLACE OF WORK EMPLOYMENT

Mid-Year	Population-Related		Employment Land		Other Rural Based		Total Employment by Place of Work		Activity Rate	Work at Home Employment		Total with Work at Home Employment	
	Total Emp	Emp Growth	Total Emp	Empl Growth	Total Emp	Empl Growth	Total Emp	Empl Growth		Total Emp	Empl Growth	Total Emp	Empl Growth
2023	652	6	49	3	566	6	1,267	15	11.3%	379	25	1,646	40
2024	657	5	53	4	572	6	1,282	15	11.3%	405	26	1,687	41
2025	662	5	57	4	578	6	1,297	15	11.4%	432	27	1,729	42
2026	681	19	61	4	586	8	1,328	31	11.6%	443	10	1,770	41
2027	694	13	64	3	599	13	1,357	29	11.7%	452	10	1,809	39
2028	708	14	67	3	612	13	1,387	30	11.9%	462	10	1,849	40
2029	722	14	70	3	626	14	1,418	31	12.1%	473	10	1,890	41
2030	735	14	73	3	640	14	1,448	31	12.3%	483	10	1,931	41
2031	748	13	77	4	654	14	1,480	32	12.5%	493	11	1,973	42
2032	756	8	82	5	668	14	1,506	26	12.6%	502	9	2,008	35
2033	764	8	87	5	682	14	1,533	27	12.8%	511	9	2,044	36
Growth 2024-2033		112		38		116		266			132		398

Source: Hemson Consulting Ltd., 2023

TABLE A-8
TOWNSHIP OF TAY
FORECAST PLACE OF WORK EMPLOYMENT AND NON-RESIDENTIAL GROSS FLOOR AREA GROWTH IN NEW SPACE

Employment Density		
Population-Related Employment	50.0	m ² per employee
Employment Land Employment	100.0	m ² per employee
Other Rural Based	-	m ² per employee

Mid-Year	Population-Related		Employment Land		Total for DC Study		Other Rural Based	
	Emp Growth	Space (m ²)	Empl Growth	Space (m ²)	Empl Growth	Space (m ²)	Empl Growth	Space (m ²)
2024	5	235	4	400	9	635	6	0
2025	5	232	4	400	9	632	6	0
2026	19	963	4	400	23	1,363	8	0
2027	13	638	3	300	16	938	13	0
2028	14	700	3	300	17	1,000	13	0
2029	14	688	3	300	17	988	14	0
2030	14	688	3	300	17	988	14	0
2031	13	638	4	400	17	1,038	14	0
2032	8	400	5	500	13	900	14	0
2033	8	400	5	500	13	900	14	0
Growth 2024-2033	112	5,579	38	3,800	150	9,379	116	0

Source: Hemson Consulting Ltd., 2023

APPENDIX B
GENERAL SERVICES
TECHNICAL APPENDIX

APPENDIX B – GENERAL SERVICES TECHNICAL

APPENDIX

The following appendix provides the detailed analysis undertaken to establish the development charge rates for each of the general services under the Township’s 2024 Development Charges Background Study. Three soft services have been analysed as part of the study:

Appendix B.1 Library

Appendix B.2 Fire Protection

Appendix B.3 Parks and Recreation

For each of these services, a set of tables is provided. The tables provide the background data and analysis undertaken to arrive at the calculated development charge rates for that particular service. An overview of the content and purpose of each of the tables is given below.

TABLE 1 HISTORICAL SERVICE LEVELS

Table 1 presents the data used to determine the 15-year historical service level. The DCA and O. Reg. 82/98 require that development charges be set at a level no higher than the average service level provided in the Township over the 15-year period immediately preceding the preparation of the background study, on a service-by-service basis. For the purpose of this study, the historical inventory period has been defined as 2009 to 2023.

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

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

The final page of Table 1 shows the calculation of the maximum allowable development charge revenue that can be raised for each service. The “maximum allowable” development charge revenue is calculated by taking the 15-year historical service level (expressed as either \$/capita or \$/population & employment) multiplied by the forecast increase in net population, or net population and employment growth over the planning period. The resulting figure is the value of capital infrastructure that must be constructed for that particular service so that the fifteen-year historical service level is maintained.

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

TABLE 2 2024-2033 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF DEVELOPMENT CHARGES

The DCA requires that Council express its intent to provide future capital facilities to support future growth. Based on the development forecasts presented in Appendix A, Hemson, in collaboration with Township staff, has developed a development-related capital program which set out the projects required to service anticipated growth for the 10-year period from 2024 to 2033.

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

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

The capital program, less any replacement or benefit to existing shares, yields the development related costs. Although deemed development-related, not all of the net development-related capital program may be recoverable from development charges in the period from 2024 to 2033. For some of the services, reserve fund balances may be available to fund a share of the program. In addition, a portion of the capital program may service growth occurring after 2033, and therefore be recovered under future DCs. These costs are removed from the development charge calculation.

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

APPENDIX B.1

LIBRARY SERVICES

APPENDIX B.1: LIBRARY SERVICES

The Township of Tay provides library services through three branches. The Library provides a wide range of resources in a variety of formats as well as a number of programs to the residents of the Township. The library has a variety of collection materials available for the community's use.

TABLE B.1-1 2009-2023 HISTORICAL SERVICE LEVELS

Table 1 displays the Library's 15-year historical inventory for buildings, land, materials, and furniture and equipment (excluding computer equipment). The building space amounts to nearly 8,900 square feet, resulting in a current value of library buildings of \$4.4 million. The library buildings occupy approximately 0.24 hectares of land worth approximately \$192,000.

Collection materials are valued at \$1.48 million. Finally, shelves containing the materials within the branches are valued at \$190,000.

The full replacement value of the inventory of capital assets amounts to \$6.29 million and the 15-year historical average service level is \$627.19 per capita.

The historical service level multiplied by the 10-year forecast of net population growth results in a maximum allowable funding envelope of \$452,831 (722 net population growth X historical service level of \$627.19/capita).

TABLE B.1-2 2024-2033 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF DEVELOPMENT CHARGES

The Library Board's total 10-year capital forecast amounts to \$114,300, and includes only the additional collections materials for DC recovery at a rate that will maintain historical service levels as the Township grows.

No grants, subsidies, or other recoveries are anticipated to fund any shares of the above mentioned projects and as such, the net cost to the municipality remains at \$114,300. Approximately \$43,624 is available in the reserve fund to commit towards this capital program, resulting in \$70,676 related to growth between 2024 and 2033 which is allocated

entirely against future residential development in the Township of Tay. This results in a calculated development charge of \$49.11 per capita.

The following table summarizes the calculation of the Library Board development charge:

LIBRARY BOARD SUMMARY				
15-year Hist. Service Level per capita	2024 - 2033		Calculated	
	Development-Related Capital Program		Development Charge	
	Total	Net DC Recoverable	\$/capita	\$/sq.m
\$627.19	\$114,300	\$70,676	\$49.11	\$0.00

APPENDIX B.1
TABLE 1 - PAGE 1

TOWNSHIP OF TAY
INVENTORY OF CAPITAL ASSETS
LIBRARY BOARD

BUILDINGS Branch Name	# of Square Feet															UNIT COST (\$/sq.ft.)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Port McNicoll Library	4,672	4,672	4,672	4,672	4,672	4,672	4,672	4,672	4,672	4,672	4,672	4,672	4,672	4,672	4,672	\$500
Waubauhene Library	1,862	1,862	1,862	1,862	1,862	1,862	1,862	1,862	1,862	1,862	1,862	1,862	1,862	1,862	1,862	\$500
Victoria Harbour Library (municipal premises)	2,335	2,335	2,335	2,335	2,335	2,335	2,335	2,335	2,335	2,335	2,335	2,335	2,335	2,335	2,335	\$500
Total (sq.ft.)	8,869	8,869	8,869	8,869	8,869	8,869	8,869	8,869	8,869	8,869	8,869	8,869	8,869	8,869	8,869	
Total (\$000)	\$4,434.5	\$4,434.5	\$4,434.5	\$4,434.5	\$4,434.5	\$4,434.5	\$4,434.5	\$4,434.5	\$4,434.5	\$4,434.5	\$4,434.5	\$4,434.5	\$4,434.5	\$4,434.5	\$4,434.5	

LAND Branch Name	# of Hectares															UNIT COST (\$/ha)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Port McNicoll Library	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	\$800,000
Waubauhene Library - 17 Thiffault St.	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	\$800,000
Victoria Harbour Library (municipal premises)	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$800,000
Total (ha)	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	
Total (\$000)	\$192.0	\$192.0	\$192.0	\$192.0	\$192.0	\$192.0	\$192.0	\$192.0	\$192.0	\$192.0	\$192.0	\$192.0	\$192.0	\$192.0	\$192.0	

MATERIALS Type of Collection	Total Value of Materials															UNIT COST (\$/item)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Collection/Materials	50,929	51,526	48,744	49,243	50,099	78,068	79,663	56,528	57,118	57,118	62,219	37,099	40,570	40,995	49,179	\$30
Total (#)	50,929	51,526	48,744	49,243	50,099	78,068	79,663	56,528	57,118	57,118	62,219	37,099	40,570	40,995	49,179	
Total (\$000)	\$1,527.9	\$1,545.8	\$1,462.3	\$1,477.3	\$1,503.0	\$2,342.0	\$2,389.9	\$1,695.8	\$1,713.5	\$1,713.5	\$1,866.6	\$1,113.0	\$1,217.1	\$1,229.9	\$1,475.4	

FURNITURE & EQUIPMENT Branch Name	Total Value of Furniture and Equipment (\$)														
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Shelves	\$190,000	\$190,000	\$190,000	\$190,000	\$190,000	\$190,000	\$190,000	\$190,000	\$190,000	\$190,000	\$190,000	\$190,000	\$190,000	\$190,000	\$190,000
Total (\$000)	\$190.0	\$190.0	\$190.0	\$190.0	\$190.0	\$190.0	\$190.0	\$190.0	\$190.0	\$190.0	\$190.0	\$190.0	\$190.0	\$190.0	\$190.0

APPENDIX B.1
TABLE 1 - PAGE 2

TOWNSHIP OF TAY
CALCULATION OF SERVICE LEVELS
LIBRARY BOARD

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Historical Population	9,742	9,740	9,736	9,795	9,854	9,913	9,973	10,033	10,236	10,443	10,655	10,871	11,091	11,168	11,246

INVENTORY SUMMARY (\$000)

Buildings	\$4,434.5	\$4,434.5	\$4,434.5	\$4,434.5	\$4,434.5	\$4,434.5	\$4,434.5	\$4,434.5	\$4,434.5	\$4,434.5	\$4,434.5	\$4,434.5	\$4,434.5	\$4,434.5	\$4,434.5
Land	\$192.0	\$192.0	\$192.0	\$192.0	\$192.0	\$192.0	\$192.0	\$192.0	\$192.0	\$192.0	\$192.0	\$192.0	\$192.0	\$192.0	\$192.0
Materials	\$1,527.9	\$1,545.8	\$1,462.3	\$1,477.3	\$1,503.0	\$2,342.0	\$2,389.9	\$1,695.8	\$1,713.5	\$1,713.5	\$1,866.6	\$1,113.0	\$1,217.1	\$1,229.9	\$1,475.4
Furniture & Equipment	\$190.0	\$190.0	\$190.0	\$190.0	\$190.0	\$190.0	\$190.0	\$190.0	\$190.0	\$190.0	\$190.0	\$190.0	\$190.0	\$190.0	\$190.0
Total (\$000)	\$6,344.4	\$6,362.3	\$6,278.8	\$6,293.8	\$6,319.5	\$7,158.5	\$7,206.4	\$6,512.3	\$6,530.0	\$6,530.0	\$6,683.1	\$5,929.5	\$6,033.6	\$6,046.4	\$6,291.9

SERVICE LEVEL (\$/capita)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Average Service Level
Buildings	\$455.19	\$455.29	\$455.47	\$452.73	\$450.02	\$447.34	\$444.65	\$441.99	\$433.23	\$424.64	\$416.19	\$407.92	\$399.83	\$397.07	\$394.32	\$431.73
Land	\$19.71	\$19.71	\$19.72	\$19.60	\$19.48	\$19.37	\$19.25	\$19.14	\$18.76	\$18.39	\$18.02	\$17.66	\$17.31	\$17.19	\$17.07	\$18.69
Materials	\$156.83	\$158.70	\$150.20	\$150.82	\$152.52	\$236.26	\$239.64	\$169.03	\$167.40	\$164.09	\$175.18	\$102.38	\$109.74	\$110.12	\$131.19	\$158.27
Furniture & Equipment	\$19.50	\$19.51	\$19.52	\$19.40	\$19.28	\$19.17	\$19.05	\$18.94	\$18.56	\$18.19	\$17.83	\$17.48	\$17.13	\$17.01	\$16.89	\$18.50
Total (\$/capita)	\$651.24	\$653.21	\$644.91	\$642.55	\$641.31	\$722.14	\$722.59	\$649.09	\$637.95	\$625.30	\$627.22	\$545.44	\$544.01	\$541.40	\$559.48	\$627.19

TOWNSHIP OF TAY
CALCULATION OF MAXIMUM ALLOWABLE
LIBRARY BOARD

15-Year Funding Envelope Calculation	
15 Year Average Service Level 2009 - 2023	\$627.19
Net Population Growth 2024 - 2033	722
Maximum Allowable Funding Envelope	\$452,831

APPENDIX B.1
TABLE 2
TOWNSHIP OF TAY
DEVELOPMENT-RELATED CAPITAL PROGRAM
LIBRARY SERVICES

Service	Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC DC Eligible Costs	DC Eligible Costs		
						BTE (%)	Replacement & BTE Shares		Available DC Reserves	2024 - 2033	Other Dev. Related
1.0	LIBRARY SERVICES										
	1.1 Additional Library Materials	Various	\$ 114,300	\$ -	\$ 114,300	0%	\$ -	\$ 114,300	\$ 43,624	\$ 70,676	\$ -
	TOTAL LIBRARY SERVICES		\$ 114,300	\$ -	\$ 114,300		\$ -	\$ 114,300	\$ 43,624	\$ 70,676	\$ -

Residential Development Charge Calculation		
Residential Share of 2024-2033 Growth-Related Capital Program	100%	\$70,676
10 Year Growth in Population in New Units		1,439
Unadjusted Development Charge Per Capita (\$)		\$49.11
Non-Residential Development Charge Calculation		
Non-Residential Share of 2024-2033 Growth-Related Capital Program	0%	\$0
10 Year Growth in Square Metres		9,379
Unadjusted Development Charge Per sq. m (\$)		\$0.00

2024 - 2033 Net Funding Envelope	\$452,831
Available DC Shares	
Reserve Fund Balance	\$43,624

APPENDIX B.2

FIRE SERVICES

APPENDIX B.2: FIRE SERVICES

The Township of Tay Fire Department serves the citizens of the Township by keeping them and their property protected from fire and other emergencies. The Township operates several fire halls and provides public education to keep residents safe.

TABLE B.2-1 2009-2023 HISTORICAL SERVICE LEVELS

The 15-year historical inventory of Fire Protection's capital assets includes 5 fire stations totaling 19,800 square feet of indoor space. The value of the building space included in the inventory is approximately \$9.90 million. The land associated with the stations amounts to 1.59 hectares, and is valued at \$1.27 million.

Fire Protection's 15 vehicles have a total replacement value of \$6.24 million. The inventory of equipment totals \$1.30 million, and additional station furniture and fixtures are valued at \$198,000.

The 15-year historical average service level is \$1,452.41 per capita and employment and this, multiplied by the 10-year forecast net population and employment growth (988), results in a maximum allowable funding envelope of \$1.43 million.

TABLE B.2-2 2024-2033 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF DEVELOPMENT CHARGES

The 2024-2033 development-related capital program for fire protection amounts to \$2.07 million. It includes development of a new fire training grounds estimated to cost \$500,000 and the purchase of an off-road vehicle in the amount of \$45,000. The recovery of the remaining principal and interest on the Old Fort Firehall debt totals \$1.52 million.

No grants or subsidies have been identified for the Fire Protection capital program, and as such the net capital cost remains at \$2.07 million. 93% of the total Fire Training Ground costs and 30% of the Old Fort Firehall debt repayment has been deemed to benefit existing development, reducing the growth-related share of the capital program by \$924,704. This results in DC eligible costs of \$1.14 million, which is further reduced by the available reserve fund balance of \$165,020.

The 2024-2033 DC costs eligible for recovery amount to \$977,494 is allocated 91%, or \$885,454, against new residential development and 9%, or \$92,040 against new non-residential development. This yields a development charge of \$615.33 per capita, and \$9.81 per square metre for non-residential development.

The following table summarizes the calculation of the Fire Protection development charge:

FIRE PROTECTION SUMMARY				
15-year Hist.	2024 - 2033		Calculated	
Service Level	Development-Related Capital Program		Development Charge	
per pop & emp	Total	Net DC Recoverable	\$/capita	\$/sq.m
\$1,452.41	\$2,067,218	\$977,494	\$615.33	\$9.81

APPENDIX B.2
TABLE 1 - PAGE 1

TOWNSHIP OF TAY
INVENTORY OF CAPITAL ASSETS
FIRE PROTECTION

BUILDINGS Station Name	# of Square Feet													UNIT COST (\$/sq. ft.)		
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021		2022	2023
Hall 1 - Waubaushene	4,004	4,004	4,004	4,004	4,004	4,004	4,004	4,004	4,004	4,004	4,004	4,004	4,004	4,004	4,004	\$500
Hall 2 - Old Fort	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	-	-	-	-	-	-	\$500
Hall 4 - Port McNicoll	3,103	3,103	3,103	3,103	3,103	3,103	3,103	3,103	3,103	3,103	3,103	3,103	3,103	3,103	3,103	\$500
Hall 5 - Victoria Harbour	6,092	6,092	6,092	6,092	6,092	6,092	6,092	6,092	6,092	6,092	6,092	6,092	6,092	6,092	6,092	\$500
Hall 2 - Old Fort (new)	-	-	-	-	-	-	-	-	6,600	6,600	6,600	6,600	6,600	6,600	6,600	\$500
Total (sq.ft.)	15,199	15,199	15,199	15,199	15,199	15,199	15,199	15,199	15,199	19,799	19,799	19,799	19,799	19,799	19,799	
Total (\$000)	\$7,599.5	\$7,599.5	\$7,599.5	\$7,599.5	\$7,599.5	\$7,599.5	\$7,599.5	\$7,599.5	\$9,899.5	\$9,899.5	\$9,899.5	\$9,899.5	\$9,899.5	\$9,899.5	\$9,899.5	

LAND Station Name	# of Hectares													UNIT COST (\$/ha)		
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021		2022	2023
Hall 1 - Waubaushene	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	\$800,000
Hall 2 - Old Fort	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	-	-	-	-	-	-	\$800,000
Hall 4 - Port McNicoll	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	\$800,000
Hall 5 - Victoria Harbour	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	\$800,000
Hall 2 - Old Fort	-	-	-	-	-	-	-	-	0.85	0.85	0.85	0.85	0.85	0.85	0.85	\$800,000
Total (ha)	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	1.59	1.59	1.59	1.59	1.59	1.59	
Total (\$000)	\$744.0	\$744.0	\$744.0	\$744.0	\$744.0	\$744.0	\$744.0	\$744.0	\$1,272.0	\$1,272.0	\$1,272.0	\$1,272.0	\$1,272.0	\$1,272.0	\$1,272.0	

EQUIPMENT Station Name	Total # of Equipment													UNIT COST (\$/ha)		
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021		2022	2023
SCBA	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	\$10,000.00
Generators	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	\$5,000.00
Portable Pumps	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	\$5,000.00
Ice Water Suits	16	16	16	16	16	16	16	16	16	16	20	20	20	20	20	\$1,300.00
Thermal Image Camera	3	3	3	4	4	4	4	4	4	4	4	4	4	4	4	\$14,000.00
Chain Saw	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	\$3,300.00
Port A Tank	3	3	3	3	3	3	3	4	4	4	4	4	4	4	4	\$3,000.00
Portable Radios	24	24	24	24	24	30	30	30	30	30	40	40	40	40	40	\$1,200.00
Pagers	70	70	70	70	70	70	70	70	70	70	79	79	79	79	79	\$850.00
Jaw of Life	1	1	1	1	1	1	1	1	1	1	2	2	2	2	2	\$75,000.00
Defibrillator	4	5	5	5	5	6	6	6	6	6	6	6	6	6	6	\$4,500.00
Spare Tanks	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	\$2,000.00
Drones	-	-	-	-	-	-	-	-	-	-	-	-	2	2	2	\$8,000.00
Rope Rescue Equipment	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$10,000.00
Personal Firefighter Equipment	76	76	76	76	76	76	76	76	76	76	76	76	76	76	76	\$4,200.00
Total (#)	295	296	296	297	297	304	305	305	305	306	330	330	332	332	333	
Total (\$000)	\$1,128.7	\$1,133.2	\$1,133.2	\$1,147.2	\$1,147.2	\$1,158.9	\$1,161.9	\$1,161.9	\$1,161.9	\$1,171.9	\$1,271.8	\$1,271.8	\$1,287.8	\$1,287.8	\$1,301.8	

FURNITURE AND FIXTURES Station Name	# of Square Feet													UNIT COST (\$/sq.ft.)		
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021		2022	2023
Furniture - Hall 1 - Waubaushene	4,004	4,004	4,004	4,004	4,004	4,004	4,004	4,004	4,004	4,004	4,004	4,004	4,004	4,004	4,004	\$10.00
Furniture - Hall 2 - Old Fort	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	6,600	6,600	6,600	6,600	6,600	6,600	\$10.00
Furniture - Hall 4 - Port McNicoll	3,103	3,103	3,103	3,103	3,103	3,103	3,103	3,103	3,103	3,103	3,103	3,103	3,103	3,103	3,103	\$10.00
Furniture - Hall 5 - Victoria Harbour	6,092	6,092	6,092	6,092	6,092	6,092	6,092	6,092	6,092	6,092	6,092	6,092	6,092	6,092	6,092	\$10.00
Total (sq.ft.)	15,199	15,199	15,199	15,199	15,199	15,199	15,199	15,199	19,799	19,799	19,799	19,799	19,799	19,799	19,799	
Total (\$000)	\$152.0	\$152.0	\$152.0	\$152.0	\$152.0	\$152.0	\$152.0	\$152.0	\$152.0	\$198.0	\$198.0	\$198.0	\$198.0	\$198.0	\$198.0	

ROLLING STOCK Vehicle Type	# of Vehicles													UNIT COST (\$/vehicle)		
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021		2022	2023
Tanker Truck	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$500,000.00
Rescue	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	\$300,000.00
Medium Duty Rescue (replaces one of the rescues)	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$75,000.00
Pumper Truck (1t Line)	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	\$700,000.00
Tanker/Pumper	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	\$700,000.00
Utility	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$300,000.00
Off Road Truck	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	\$65,000.00
Spills Trailer	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	\$42,000.00
Fire Chief Vehicle	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$80,000.00
Deputy Chief/Fire Prevention Vehicle	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	\$80,000.00
Total (#)	11	11	12	13	14	14	15	15	15	15	15	15	15	15	15	
Total (\$000)	\$5,080.0	\$5,080.0	\$5,122.0	\$5,202.0	\$5,267.0	\$5,267.0	\$5,967.0	\$5,967.0	\$5,967.0	\$6,242.0	\$6,242.0	\$6,242.0	\$6,242.0	\$6,242.0	\$6,242.0	



APPENDIX B.2
TABLE 1 - PAGE 2

TOWNSHIP OF TAY
CALCULATION OF SERVICE LEVELS
FIRE PROTECTION

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Historical Population	9,742	9,740	9,736	9,795	9,854	9,913	9,973	10,033	10,236	10,443	10,655	10,871	11,091	11,168	11,246
Historical Employment	1,298	1,287	1,278	1,254	1,230	1,207	1,184	1,162	1,177	1,192	1,207	1,222	1,238	1,253	1,267
Total Historical Population & Employment	11,040	11,027	11,014	11,049	11,084	11,120	11,157	11,195	11,413	11,635	11,862	12,093	12,329	12,421	12,513

INVENTORY SUMMARY (\$000)

Buildings	\$7,599.5	\$7,599.5	\$7,599.5	\$7,599.5	\$7,599.5	\$7,599.5	\$7,599.5	\$7,599.5	\$9,899.5	\$9,899.5	\$9,899.5	\$9,899.5	\$9,899.5	\$9,899.5	\$9,899.5
Land	\$744.0	\$744.0	\$744.0	\$744.0	\$744.0	\$744.0	\$744.0	\$744.0	\$1,272.0	\$1,272.0	\$1,272.0	\$1,272.0	\$1,272.0	\$1,272.0	\$1,272.0
Equipment	\$1,128.7	\$1,133.2	\$1,133.2	\$1,147.2	\$1,147.2	\$1,158.9	\$1,161.9	\$1,161.9	\$1,171.9	\$1,271.8	\$1,271.8	\$1,287.8	\$1,287.8	\$1,301.8	\$1,301.8
Furniture And Fixtures	\$152.0	\$152.0	\$152.0	\$152.0	\$152.0	\$152.0	\$152.0	\$198.0	\$198.0	\$198.0	\$198.0	\$198.0	\$198.0	\$198.0	\$198.0
Rolling Stock	\$5,080.0	\$5,080.0	\$5,122.0	\$5,202.0	\$5,267.0	\$5,267.0	\$5,967.0	\$5,967.0	\$6,242.0	\$6,242.0	\$6,242.0	\$6,242.0	\$6,242.0	\$6,242.0	\$6,242.0
Total (\$000)	\$14,704.2	\$14,708.7	\$14,750.7	\$14,844.7	\$14,909.7	\$14,921.4	\$15,624.4	\$15,624.4	\$18,498.4	\$18,783.4	\$18,883.2	\$18,883.2	\$18,899.2	\$18,899.2	\$18,913.2

SERVICE LEVEL (\$/pop & emp)

Buildings	\$688.36	\$689.17	\$689.99	\$687.80	\$685.63	\$683.41	\$681.14	\$678.83	\$867.39	\$850.84	\$834.56	\$818.61	\$802.95	\$797.02	\$791.11	\$749.79
Land	\$67.39	\$67.47	\$67.55	\$67.34	\$67.12	\$66.91	\$66.68	\$66.46	\$111.45	\$109.33	\$107.23	\$105.18	\$103.17	\$102.41	\$101.65	\$85.16
Equipment	\$102.24	\$102.77	\$102.89	\$103.83	\$103.50	\$104.22	\$104.14	\$103.79	\$101.80	\$100.72	\$107.21	\$105.16	\$104.45	\$103.68	\$104.03	\$103.63
Furniture And Fixtures	\$13.77	\$13.78	\$13.80	\$13.76	\$13.71	\$13.67	\$13.62	\$13.58	\$17.35	\$17.02	\$16.69	\$16.37	\$16.06	\$15.94	\$15.82	\$15.00
Rolling Stock	\$460.14	\$460.69	\$465.04	\$470.81	\$475.19	\$473.65	\$534.82	\$533.01	\$522.82	\$536.48	\$526.22	\$516.17	\$506.29	\$502.55	\$498.82	\$498.85
Total (\$/pop & emp)	\$1,331.90	\$1,333.88	\$1,339.27	\$1,343.53	\$1,345.15	\$1,341.85	\$1,400.41	\$1,395.66	\$1,620.82	\$1,614.39	\$1,591.91	\$1,561.50	\$1,532.92	\$1,521.59	\$1,511.44	\$1,452.41

TOWNSHIP OF TAY
CALCULATION OF MAXIMUM ALLOWABLE
FIRE PROTECTION

15-Year Funding Envelope Calculation	
15 Year Average Service Level 2009 - 2023	\$1,452.41
Net Population & Employment Growth 2024 - 2033	988
Maximum Allowable Funding Envelope	\$1,434,371



APPENDIX B.2
TABLE 2

TOWNSHIP OF TAY
DEVELOPMENT-RELATED CAPITAL PROGRAM
FIRE SERVICES

Service	Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
						BTE (%)	Replacement & BTE Shares		Available DC Reserves	2024-2023	Other Dev. Related
2.0 FIRE SERVICES											
2.1 Debenture Payments											
2.2.1	Old Fort Firehall Debt Principal	2024 - 2023	\$ 1,075,567	\$ -	\$ 1,075,567	30%	\$ 325,929	\$ 749,638	\$ 116,600	\$ 633,038	\$ -
2.2.2	Old Fort Firehall Debt Interest	2024 - 2023	\$ 446,651	\$ -	\$ 446,651	30%	\$ 135,349	\$ 311,302	\$ 48,420	\$ 262,882	\$ -
	Subtotal Debenture Payments		\$ 1,522,218	\$ -	\$ 1,522,218		\$ 461,278	\$ 1,060,940	\$ 165,020	\$ 895,920	\$ -
2.2 Buildings, Land & Furnishings											
2.3.1	Fire Training Ground	2026 - 2027	\$ 500,000	\$ -	\$ 500,000	93%	\$ 463,426	\$ 36,574	\$ -	\$ 36,574	\$ -
	Subtotal Buildings, Land & Furnishings		\$ 500,000	\$ -	\$ 500,000		\$ 463,426	\$ 36,574	\$ -	\$ 36,574	\$ -
2.3 Fleet and Equipment											
2.4.1	Off-Road Side by Side	2028 - 2028	\$ 45,000	\$ -	\$ 45,000	0%	\$ -	\$ 45,000	\$ -	\$ 45,000	\$ -
	Subtotal Fleet and Equipment		\$ 45,000	\$ -	\$ 45,000		\$ -	\$ 45,000	\$ -	\$ 45,000	\$ -
TOTAL FIRE SERVICES			\$ 2,067,218	\$ -	\$ 2,067,218		\$ 924,704	\$ 1,142,514	\$ 165,020	\$ 977,494	\$ -

Residential Development Charge Calculation		
Residential Share of 2024-2033 Growth-Related Capital Program	91%	\$885,454
10 Year Growth in Population in New Units		1,439
Unadjusted Development Charge Per Capita (\$)		\$615.33
Non-Residential Development Charge Calculation		
Non-Residential Share of 2024-2033 Growth-Related Capital Program	9%	\$92,040
10 Year Growth in Square Metres		9,379
Unadjusted Development Charge Per sq. m (\$)		\$9.81

2024 - 2033 Net Funding Envelope	\$1,434,371
Available DC Shares: Reserve Fund Balance	\$165,020

APPENDIX B.3

PARKS AND RECREATION

APPENDIX B.3: PARKS AND RECREATION

The Township of Tay Parks and Recreation Department is responsible for the recreation and leisure needs of the community, including the provision and maintenance of arenas, facilities, parks, recreation services and programs available to the residents of Tay. The Township operates a number of community centres, parks, trails, and sports fields.

TABLE B.3-1 2009-2023 HISTORICAL SERVICE LEVELS

The 15-year historical inventory of Indoor Recreation capital assets includes 19,750 square feet of indoor recreation building space accommodated within various community centres. The value of the building space included in the inventory is approximately \$11.65 million. The land associated with the Oakwood Community Centre, Port McNicoll Community Centre, and Talbot Park Youth Centre amounts to 0.14 hectares, and is valued at \$115,200. Finally, furniture and equipment associated with indoor recreation facilities has a total value of \$320,000.

The Town's developed parkland amounts to approximately 37 hectares in numerous open spaces, neighbourhood parks, and community parks, and 36 km of trails. The total value of parkland development is \$10.07 million. The Township also has a number of park amenities such as a variety of park facilities, such as baseball diamonds, rinks, playgrounds, gazebos, and piers; these types of amenities are valued at a total of \$10.13 million. In order to perform the necessary maintenance and operation of these amenities, parks and recreation has a fleet of 16 vehicles and pieces equipment valued at \$717,500.

The full replacement value of the inventory of capital assets for the Parks and Recreation amounts to \$33.00 million, including \$12.09 million for indoor recreation, \$20.20 million for parkland development and \$717,500 in fleet. The combined 15-year historical average service level is \$3,191.94 per capita.

The historical service level multiplied by the 10-year forecast of net population growth results in a maximum allowable funding envelope of \$2.3 million (722 net population growth X historical service level of \$3,191.94/capita).

TABLE B.3-2 2024-2033 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF DEVELOPMENT CHARGES

The 2024-2033 development-related capital program for parks and recreation amounts to \$1.82 million. It includes a change room addition to the Tay Community Rink, new park and trail development, and an additional parking lot at Oakwood Park. A contribution of \$300,000 is expected to be provided from the County for the parks and trail development program, bringing the net municipal cost down to \$1.52 million.

An available reserve fund balance of approximately \$555,200 has been applied against this capital program, reducing the total 2024-2033 DC costs eligible for recovery amount to \$964,800, which is allocated entirely against future residential development in the Township of Tay. This results in a calculated development charge of \$670.48 per capita.

The following table summarizes the calculation of the parks and recreation development charge:

15-year Hist. Service Level per capita	2024 - 2033		Calculated	
	Development-Related Capital Program		Development Charge	
	Total	Net DC Recoverable	\$/capita	\$/sq.m
\$3,191.94	\$1,820,000	\$964,814	\$670.48	\$0.00

APPENDIX B.3
TABLE 1 - PAGE 1

TOWNSHIP OF TAY
INVENTORY OF CAPITAL ASSETS
PARKS & RECREATION
INDOOR RECREATION FACILITIES

BUILDINGS Facility Name	# of Square Feet															UNIT COST (\$/sq.ft.)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Oakwood Community Centre - Victoria Harbour	9,354	9,354	9,354	9,354	9,354	9,354	9,354	9,354	9,354	9,354	9,354	9,354	9,354	9,354	9,354	\$600
Port McNicoll Community Centre - Port McNicoll	4,349	4,349	4,349	4,349	4,349	4,349	4,349	4,349	4,349	4,349	4,349	4,349	4,349	4,349	4,349	\$600
Talbot Park Youth Centre	1,798	1,798	1,798	1,798	1,798	1,798	1,798	1,798	1,798	1,798	1,798	1,798	1,798	1,798	1,798	\$600
Oakwood Change Rooms - Constructed 1994	893	893	893	893	893	893	893	893	893	893	893	893	893	893	893	\$600
Talbot Park Change Rooms	420	420	420	420	420	420	420	420	420	420	420	420	420	420	420	\$600
Bridgeview Change Rooms	161	161	161	161	161	161	161	161	161	161	161	161	161	161	161	\$600
Waverly Snack Shack	400	400	400	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	\$600
Addition of Waverly Snack Shack	-	7,130	7,130	7,130	7,130	-	-	-	-	-	-	-	-	-	-	\$600
Bridgeview Community Centre (Portable)	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	\$200
MacKenzie Park (Washroom)	248	248	248	248	248	248	248	248	248	248	248	248	248	248	248	\$600
Sunset Park (Washroom)	301	301	301	301	301	301	301	301	301	301	301	301	301	301	301	\$600
Patterson Park (Washroom)	248	248	248	248	248	248	248	248	248	248	248	248	248	248	248	\$600
Albert Street Park (Washroom)	-	-	-	-	-	-	-	-	-	352	352	352	352	352	352	\$600
Total (sq.ft.)	18,672	25,802	25,802	26,532	26,532	19,402	19,402	19,402	19,402	19,754	19,754	19,754	19,754	19,754	19,754	
Total (\$000)	\$11,003.2	\$15,281.2	\$15,281.2	\$15,719.2	\$15,719.2	\$11,441.2	\$11,441.2	\$11,441.2	\$11,441.2	\$11,652.4	\$11,652.4	\$11,652.4	\$11,652.4	\$11,652.4	\$11,652.4	

LAND Facility Name	# of Hectares															UNIT COST (\$/ha)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Oakwood Community Centre - Victoria Harbour	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$800,000
Port McNicoll Community Centre - Port McNicoll	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$800,000
Talbot Park Youth Centre (541 Calvert Street)	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	\$800,000
Total (ha)	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	
Total (\$000)	\$115.2	\$115.2	\$115.2	\$115.2	\$115.2	\$115.2	\$115.2	\$115.2	\$115.2	\$115.2	\$115.2	\$115.2	\$115.2	\$115.2	\$115.2	

FURNITURE & EQUIPMENT Facility Name	# of Square Feet															UNIT COST (\$/sq. ft.)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Oakwood Community Centre - Victoria Harbour	9,354	9,354	9,354	9,354	9,354	9,354	9,354	9,354	9,354	9,354	9,354	9,354	9,354	9,354	9,354	\$20
Port McNicoll Community Centre - Port McNicoll	4,349	4,349	4,349	4,349	4,349	4,349	4,349	4,349	4,349	4,349	4,349	4,349	4,349	4,349	4,349	\$20
Talbot Park Youth Centre	1,798	1,798	1,798	1,798	1,798	1,798	1,798	1,798	1,798	1,798	1,798	1,798	1,798	1,798	1,798	\$20
Bridgeview Community Centre	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	\$20
Total (sq.ft.)	\$16,001	16,001.00	16,001.00	16,001.00	16,001.00	16,001.00	16,001.00	16,001.00	16,001.00	16,001.00	16,001.00	16,001.00	16,001.00	16,001.00	16,001.00	
Total (\$000)	\$320.0	\$320.0	\$320.0	\$320.0	\$320.0	\$320.0	\$320.0	\$320.0	\$320.0	\$320.0	\$320.0	\$320.0	\$320.0	\$320.0	\$320.0	



APPENDIX B.3

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TOWNSHIP OF TAY
INVENTORY OF CAPITAL ASSETS
PARKS & RECREATION
PARKLAND DEVELOPMENT

OPEN SPACES Park Name	# of Hectares of Developed Area																	UNIT COST (\$/ha)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023			
Midland Bay Woods (165 Bayview)	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$100,000	
Ralph Dalton Park (1965 Gervais Rd)	3.44	3.44	3.44	3.44	3.44	3.44	3.44	3.44	3.44	3.44	3.44	3.44	3.44	3.44	3.44	3.44	\$100,000	
Midland Bay Woods #3 (106 Bayview)	2.10	2.10	2.10	2.10	2.10	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	\$100,000	
Victoria Harbour Cemetery Park (143 Richard)	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	\$100,000	
Waverly Cemetery Park (223 Darby Rd)	0.20	0.20	0.20	0.20	0.20	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	\$100,000	
Eplett Park (320 Waldie Ave)	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	\$100,000	
Tanners Park (18 Acorn)	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$100,000	
Woodlands Avenue (171 Woodlands Ave)	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	\$100,000	
Sunset Court Park (10 Sunset Court)	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	\$100,000	
Waverly Heights (11 Waverly Hts)	-	-	-	-	-	0.66	0.66	0.66	0.66	0.66	0.66	0.66	0.66	0.66	0.66	0.66	\$100,000	
Richards Park (111 Maskinonge)	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	\$100,000	
Richards Park (113 Maskinonge)	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	\$100,000	
Forest Harbour Park #3 (182 Forest Harbour Parkway)	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$100,000	
Sallows (39 Sallows Dr)	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	\$100,000	
Talbot Park - 541 Calvert (excluding Youth Centre)	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	\$100,000	
Total (ha)	8.71	8.71	8.71	8.71	8.71	8.71	9.34	9.34	9.34	9.34	9.34	9.34	9.34	9.34	9.34	9.34		
Total (\$000)	\$871.0	\$871.0	\$871.0	\$871.0	\$871.0	\$871.0	\$934.0	\$934.0	\$934.0	\$934.0	\$934.0	\$934.0	\$934.0	\$934.0	\$934.0	\$934.0		

NEIGHBOURHOOD PARKS Park Name	# of Hectares of Developed Area																	UNIT COST (\$/ha)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023			
Forest Harbour Park #1 (100 Forest Harbour Pkwy)	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	\$200,000	
Port McNicoll Community Centre (excluding Comm.)	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	\$200,000	
Port McNicoll Gazebo (769 Fourth)	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$200,000	
Magnus Beach (102 Grandview Rd)	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	\$200,000	
Midland Bay Woods #1 (164 Bayview)	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	\$200,000	
Rope Subdivision Park (212 Ruta)	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	\$200,000	
Sunset Park - 255 Queen Street	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	\$200,000	
Waubushene Gazebo - 2007 (338 Pine)	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	\$200,000	
Bayview Park (66 Forest Hrb Pkwy)	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	\$200,000	
77 Anderson Crescent	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	\$200,000	
Sheppard Park	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.58	\$200,000	
Total (ha)	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85	4.43		
Total (\$000)	\$770.0	\$770.0	\$770.0	\$770.0	\$770.0	\$770.0	\$770.0	\$770.0	\$770.0	\$770.0	\$770.0	\$770.0	\$770.0	\$770.0	\$770.0	\$886.0		

COMMUNITY PARKS Park Name	# of Hectares of Developed Area																	UNIT COST (\$/ha)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023			
Bridgeview Park - 445 Pine Street (excludes Firehal)	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	\$200,000	
Oakwood Park (excluding Community Centre) - 280	4.82	4.82	4.82	4.82	4.82	4.82	4.82	4.82	4.82	4.82	4.82	4.82	4.82	4.82	4.82	4.82	\$200,000	
Patterson Park - 180 Patterson Boulevard	5.61	5.61	5.61	5.61	5.61	5.61	5.61	5.61	5.61	5.61	5.61	5.61	5.61	5.61	5.61	5.61	\$200,000	
Waverly Park - 1049 Truax Lane	1.42	1.42	1.42	1.42	1.42	1.42	1.42	1.42	1.42	1.42	1.42	1.42	1.42	1.42	1.42	1.42	\$200,000	
Talbot Park - 560 Calvert	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03	\$200,000	
Mackenzie Beach Park - 6 Bergie Cres.	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	\$200,000	
Mackenzie Beach - 28 Jumeau Rd	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	\$200,000	
Waubushene Beach Park (3 Pine St)	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$200,000	
Veteran's Park (113 Pine Street)	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	\$200,000	
Albert Park - 110 Albert Park	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	\$200,000	
Total (ha)	24.45	24.45	24.45	24.45	24.45	24.45	24.45	24.45	24.45	24.45	23.24	23.24	23.24	23.24	23.24	23.24		
Total (\$000)	\$4,890.0	\$4,890.0	\$4,890.0	\$4,890.0	\$4,890.0	\$4,890.0	\$4,890.0	\$4,890.0	\$4,890.0	\$4,890.0	\$4,648.0	\$4,648.0	\$4,648.0	\$4,648.0	\$4,648.0	\$4,648.0		

TRAILS Trail Name	# of Km of Developed Trails														UNIT COST (\$/km)	
	0	1	2	3	4	5	6	7	8	9	10	11	12	13		14
Tay Shore Trail	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	\$100,000
First Avenue Trail	-	-	-	-	-	-	-	-	-	-	-	1.71	1.71	1.71	1.71	\$100,000
Total (kms)	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	36.01	36.01	36.01	36.01	
Total (\$000)	\$3,430.0	\$3,430.0	\$3,430.0	\$3,430.0	\$3,430.0	\$3,430.0	\$3,430.0	\$3,430.0	\$3,430.0	\$3,430.0	\$3,430.0	\$3,601.0	\$3,601.0	\$3,601.0	\$3,601.0	

PARK FACILITIES Facility Type	# of Park Facilities																	UNIT COST (\$/facility)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023			
Baseball Diamonds	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	\$200,000	
Gazebos	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	\$100,000	
Playgrounds	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	\$85,000	
Piers	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	\$1,000,000	
Outdoor Rinks	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	\$170,000	
Tay Area Rink	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	\$4,000,000	
Total (#)	25.00	25.00	25.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	27.00	29.00	29.00		
Total (\$000)	\$5,860.0	\$5,860.0	\$5,860.0	\$9,860.0	\$9,860.0	\$9,860.0	\$9,860.0	\$9,860.0	\$9,860.0	\$9,860.0	\$9,860.0	\$9,860.0	\$9,860.0	\$10,130.0	\$10,130.0			



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TOWNSHIP OF TAY
INVENTORY OF CAPITAL ASSETS
PARKS & RECREATION
PARK VEHICLES & EQUIPMENT

VEHICLES & EQUIPMENT Type	# of Vehicles and Equipment															UNIT COST (\$/unit)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018						
2007 Narrow Farm Tractor	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$38,000
2022 Tractor															1	\$38,000
2006 Lawnmower	1	1	1	1	1	1	1									\$38,000
2015 Zero Turn Riding Lawn Mower							1	1	1	1	1	1	1	1	1	\$38,000
2022 Zero Turn Lawnmower														1	1	\$38,000
2002 Lawnmower	1	1	1	1	1	1	1	1	1	1						\$38,000
2018 Zero Turn Lawnmower										1	1	1	1	1	1	\$38,000
2012 'Kubota Riding Mower				1	1	1	1	1	1	1	1	1	1	1	1	\$38,000
Water Tank for 1510		1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$5,000
Watering apparatus for 2008 Tandem								1	1	1	1	1	1	1	1	\$5,000
1/2 ton Pick-up	1	1	1	1	1	1	1	1	1	1	1					\$67,000
2015 Chevrolet Silverado 1500, Half Ton, Regular Cab								1	1	1	1	1	1	1	1	\$67,000
2017 Ford Super Duty F-250, 2WD Reg Cab XL										1	1	1	1	1	1	\$110,000
2018 'Chev Express Cargo 3/4 Ton Van											1	1	1	1	1	\$67,000
2007 3/4 Ton Pick-up Truck	1	1	1	1	1	1	1	1	1	1						\$100,000
2016 Ford Super Duty F-350 1 Ton Dump									1	1	1	1	1	1	1	\$110,000
2001 Landscape Trailer	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$13,000
2015 Canada Trailer								1	1	1	1	1	1	1	1	\$8,500
2015 Canada Trailer								1	1	1	1	1	1	1	1	\$8,500
2000 1 Ton Truck	1	1	1	1												\$110,000
2006 1 Ton Dump	1	1	1	1	1	1	1	1	1	1						\$110,000
Ice Resurfacer-Olympia			1	1	1	1	1	1	1	1	1					\$100,000
2020 Ice Resurfacer												1	1	1	1	\$100,000
2008 John Deer Tractor	1	1	1	1	1											\$38,000
2006 Wood Chipper	1	1	1	1	1											\$10,000
2001-33 Trailer	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$8,500
2012-60 Trailer				1	1											\$8,500
Total (#)	11	12	13	15	14	11	15	16	17	19	15	15	15	17	16	
Total (\$000)	\$570.5	\$575.5	\$675.5	\$722.0	\$612.0	\$555.5	\$677.5	\$754.5	\$864.5	\$969.5	\$654.5	\$654.5	\$654.5	\$730.5	\$717.5	



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TOWNSHIP OF TAY
CALCULATION OF SERVICE LEVELS
PARKS & RECREATION

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Historical Population	9,742	9,740	9,736	9,795	9,854	9,913	9,973	10,033	10,236	10,443	10,655	10,871	11,091	11,168	11,246

INVENTORY SUMMARY (\$000)

Indoor Recreation Facilities	\$11,438.4	\$15,716.4	\$15,716.4	\$16,154.4	\$16,154.4	\$11,876.4	\$11,876.4	\$11,876.4	\$11,876.4	\$12,087.6	\$12,087.6	\$12,087.6	\$12,087.6	\$12,087.6	\$12,087.6
Parkland Development	\$15,821.0	\$15,821.0	\$15,821.0	\$19,821.0	\$19,821.0	\$19,884.0	\$19,884.0	\$19,884.0	\$19,884.0	\$19,642.0	\$19,813.0	\$19,813.0	\$19,913.0	\$20,199.0	\$20,199.0
Park Vehicles & Equipment	\$570.5	\$575.5	\$675.5	\$722.0	\$612.0	\$555.5	\$677.5	\$754.5	\$864.5	\$969.5	\$654.5	\$654.5	\$654.5	\$730.5	\$717.5
Total (\$000)	\$27,829.9	\$32,112.9	\$32,212.9	\$36,697.4	\$36,587.4	\$32,315.9	\$32,437.9	\$32,514.9	\$32,624.9	\$32,699.1	\$32,555.1	\$32,555.1	\$32,655.1	\$33,017.1	\$33,004.1

SERVICE LEVEL (\$/capita)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Average Service Level
Indoor Recreation Facilities	\$1,174.13	\$1,613.60	\$1,614.26	\$1,649.25	\$1,639.38	\$1,198.07	\$1,190.86	\$1,183.74	\$1,160.26	\$1,157.49	\$1,134.46	\$1,111.91	\$1,089.86	\$1,082.34	\$1,074.84	\$1,271.63
Parkland Development	\$1,624.00	\$1,624.33	\$1,625.00	\$2,023.58	\$2,011.47	\$2,005.85	\$1,993.78	\$1,981.86	\$1,942.56	\$1,880.88	\$1,859.50	\$1,822.56	\$1,795.42	\$1,808.65	\$1,796.11	\$1,853.04
Park Vehicles & Equipment	\$58.56	\$59.09	\$69.38	\$73.71	\$62.11	\$56.04	\$67.93	\$75.20	\$84.46	\$92.84	\$61.43	\$60.21	\$59.01	\$65.41	\$63.80	\$67.28
Total (\$/capita)	\$2,856.69	\$3,297.01	\$3,308.64	\$3,746.55	\$3,712.95	\$3,259.95	\$3,252.57	\$3,240.80	\$3,187.27	\$3,131.20	\$3,055.38	\$2,994.68	\$2,944.29	\$2,956.40	\$2,934.74	\$3,191.94

TOWNSHIP OF TAY
CALCULATION OF MAXIMUM ALLOWABLE
PARKS & RECREATION

15-Year Funding Envelope Calculation	
15 Year Average Service Level 2009 - 2023	\$3,191.94
Net Population Growth 2024 - 2033	722
Maximum Allowable Funding Envelope	\$2,304,581

APPENDIX B.3
TABLE 2

TOWNSHIP OF TAY
DEVELOPMENT-RELATED CAPITAL PROGRAM
PARKS & RECREATION

Service	Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC DC Eligible Costs	DC Eligible Costs		
						BTE (%)	Replacement & BTE Shares		Available DC Reserves	2024-2023	Other Dev. Related
3.0 PARKS & RECREATION											
3.1 Indoor Recreation											
3.1.1	Tay Community Rink Changeroom Addition	2024 - 2024	\$ 840,000	\$ -	\$ 840,000	0%	\$ -	\$ 840,000	\$ 555,186	\$ 284,814	\$ -
	Subtotal Indoor Recreation		\$ 840,000	\$ -	\$ 840,000		\$ -	\$ 840,000	\$ 555,186	\$ 284,814	\$ -
3.2 Parks and Trails											
3.2.1	Parks and Trail Development	2024 - 2023	\$ 600,000	\$ 300,000	\$ 300,000	0%	\$ -	\$ 300,000	\$ -	\$ 300,000	\$ -
3.2.2	Oakwood Park Additional Parking Lot	2024 - 2024	\$ 120,000	\$ -	\$ 120,000	0%	\$ -	\$ 120,000	\$ -	\$ 120,000	\$ -
3.2.3	Trail Extension - Trestle Trail along Ney into Port McNicoll	2028 - 2028	\$ 150,000	\$ -	\$ 150,000	0%	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ -
3.2.4	First Avenue Trail	2024 - 2025	\$ 60,000	\$ -	\$ 60,000	0%	\$ -	\$ 60,000	\$ -	\$ 60,000	\$ -
	Subtotal Parks and Trails		\$ 930,000	\$ 300,000	\$ 630,000		\$ -	\$ 630,000	\$ -	\$ 630,000	\$ -
3.3 Fleet and Equipment											
3.3.2	Provision for Additional Vehicles & Equipment	2024 - 2023	\$ 50,000	\$ -	\$ 50,000	0%	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
	Subtotal Fleet and Equipment		\$ 50,000	\$ -	\$ 50,000		\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
TOTAL PARKS & RECREATION			\$ 1,820,000	\$ 300,000	\$ 1,520,000		\$ -	\$ 1,520,000	\$ 555,186	\$ 964,814	\$ -

Residential Development Charge Calculation		
Residential Share of 2024-2033 Growth-Related Capital Program	100%	\$964,814
10 Year Growth in Population in New Units		1,439
Unadjusted Development Charge Per Capita (\$)		\$670.48
Non-Residential Development Charge Calculation		
Non-Residential Share of 2024-2033 Growth-Related Capital Program	0%	\$0
10 Year Growth in Square Metres		9,379
Unadjusted Development Charge Per sq. m (\$)		\$0.00

2024 - 2033 Net Funding Envelope	\$2,304,581
Available DC Shares: Reserve Fund Balance	\$555,186

APPENDIX C
ENGINEERED SERVICES
TECHNICAL APPENDIX

APPENDIX C – ENGINEERED SERVICES

TECHNICAL APPENDIX

The following appendix provides the detailed analysis undertaken to establish the development charge rates for each of the engineered services under the Township's 2024 Development Charges Background Study. Three services have been analysed as part of the study:

Appendix C.1 Services Related to a Highway

Appendix C.2 Wastewater Services

Appendix C.3 Water Services

A ten-year development forecast, from 2024 to 2033, has been used to calculate the development charges for the engineered services. The cost and description of the projects included in the ten-year capital program for these services have been developed by Township staff with assistance from the consulting team.

Further details on the development forecasts and development charge methodology for the engineered services are set out in Appendix A and the introduction to Appendix B. The tables in this Appendix C provide the background data and analysis undertaken to arrive at the calculated development charge rates for these services.

APPENDIX C.1

SERVICES RELATED TO A HIGHWAY

APPENDIX C.1: SERVICES RELATED TO A HIGHWAY

This appendix summarizes the development charge calculations for the Township's Roads and Public Works services.

TABLE C.1-1 2009-2023 HISTORICAL SERVICE LEVELS

The Township's roads and related assets include asphalt, surface treated, and gravel roads totaling 192 km, as well as approximately 4km of guide rails. These assets are currently valued at \$74.58 million. The Township's inventory of 16 bridges and culverts has total replacement value of \$19.1 million.

The 15-year historical inventory of public works facilities includes 22,950 square feet of building space valued at \$6.86 million. These facilities reside on land inventory of 2.28 hectares. The total value of this land is \$1.82 million. The furniture and equipment contained within these facilities has an estimated replacement value of \$144,400.

Tay has an inventory of 36 vehicles to operate and maintain the assets described above. The total value of these assets is \$6.93 million.

The 2023 full replacement value of the inventory of capital assets for Services Related to a Highway amounts to \$38.56 million. The 15-year historical average service level is \$11,251.45 per capita.

The historical service level multiplied by the 10-year forecast of net population and employment growth results in a maximum allowable funding envelope of \$11.11 million (988 net population and employment growth X historical service level of \$11,251.45/capita).

TABLE C.1-2 2024-2033 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF DEVELOPMENT CHARGES

The 2024-2033 development-related capital program for Public Works services amounts to \$16.61 million. The program includes a general provision for growth-related road works based on the City's annual budgeted amount, the addition of 2 bays at the public works garage, as well as additional vehicles and fuel tank additions to support the fleet expansion.

No grants or subsidies have been identified for the Public Works capital program, and as such the net capital cost remains at \$16.61 million. The road works are anticipated to primarily benefit existing development (93%), while the fuel tank additions have a 50% replacement share. These replacement or benefit to existing shares amount to \$14.05 million, reducing the DC eligible costs to \$2.56 million. The reserve fund balance available to fund this capital program further reduces this figure by \$274,200.

The 2024-2033 DC costs eligible for recovery amount to \$2.28 million and are allocated 91%, or \$2.07 million, against new residential development and 9%, or \$215,000 against non-residential development. This yields a calculated development charge of \$1,437.16 per capita and \$22.92 per square metre for non-residential developments.

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

15-year Hist. Service Level per pop & emp	2024 - 2033		Calculated	
	Development-Related Total	Capital Program Net DC Recoverable	Development Charge \$/capita	\$/sq.m
\$11,251.45	\$16,610,000	\$2,283,051	\$1,437.16	\$22.92

APPENDIX C.1
TABLE 1 - PAGE 1

TOWNSHIP OF TAY
INVENTORY OF CAPITAL ASSETS
SERVICES RELATED TO A HIGHWAY
PUBLIC WORKS FACILITIES

BUILDINGS Facility Name	# of Square Feet															UNIT COST (\$/sq.ft.)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Works Garage - 450 Park Street, Victoria Harbour	13,639	13,639	13,639	13,639	13,639	13,639	13,735	13,735	13,735	13,735	13,735	13,735	13,735	13,735	13,735	\$350
Sand Storage Shed - 450 Park Street - Constructed in 1995	7,972	7,972	7,972	7,972	7,972	7,972	7,815	7,815	7,815	7,815	7,815	7,815	7,815	7,815	7,815	\$200
Storage Building - 216 Albert Street (old Fire Hall)	2,240	2,240	2,240	2,240	2,240	2,240	2,196	2,196	-	-	-	-	-	-	-	\$350
Storage Building - 2201 Old Fort Road (Old Fort Firehall)	-	-	-	-	-	-	-	-	1,400	1,400	1,400	1,400	1,400	1,400	1,400	\$350
Total (sq. ft.)	23,851	23,851	23,851	23,851	23,851	23,851	23,746	23,746	22,950	22,950	22,950	22,950	22,950	22,950	22,950	
Total (\$000)	\$7,152.1	\$7,152.1	\$7,152.1	\$7,152.1	\$7,152.1	\$7,152.1	\$7,138.9	\$7,138.9	\$6,860.3	\$6,860.3	\$6,860.3	\$6,860.3	\$6,860.3	\$6,860.3	\$6,860.3	

LAND Facility Name	# of Hectares															UNIT COST (\$/ha)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Works Garage - 450 Park Street, Victoria Harbour	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	\$800,000
Sand Storage Shed - 450 Park Street - Constructed in 1995	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	\$800,000
Storage Building - 216 Albert Street (old Fire Hall)	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	-	-	-	-	-	-	-	\$800,000
Storage Building - 2201 Old Fort Road (Old Fort Firehall)	-	-	-	-	-	-	-	-	0.83	0.83	0.83	0.83	0.83	0.83	0.83	\$800,000
Total (ha)	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	2.28	2.28	2.28	2.28	2.28	2.28	2.28	
Total (\$000)	\$1,208.0	\$1,208.0	\$1,208.0	\$1,208.0	\$1,208.0	\$1,208.0	\$1,208.0	\$1,208.0	\$1,824.0	\$1,824.0	\$1,824.0	\$1,824.0	\$1,824.0	\$1,824.0	\$1,824.0	

FURNITURE & EQUIPMENT Facility Name	# of Square Feet															UNIT COST (\$/sq.ft.)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Works Garage - 450 Park Street, Victoria Harbour	13,639	13,639	13,639	13,639	13,639	13,639	13,735	13,735	13,735	13,735	13,735	13,735	13,735	13,735	13,735	\$10
Sand Storage Shed - 450 Park Street - Constructed in 1995	7,972	7,972	7,972	7,972	7,972	7,972	7,815	7,815	7,815	7,815	7,815	7,815	7,815	7,815	7,815	\$0
Storage Building - 216 Albert Street (old Fire Hall)	2,240	2,240	2,240	2,240	2,240	2,240	2,196	2,196	-	-	-	-	-	-	-	\$5
Storage Building - 2201 Old Fort Road (Old Fort Firehall)	-	-	-	-	-	-	-	-	1,400	1,400	1,400	1,400	1,400	1,400	1,400	\$5
Total (sq. ft.)	23,851.00	23,851.00	23,851.00	23,851.00	23,851.00	23,851.00	23,746.00	23,746.00	22,950.00	22,950.00	22,950.00	22,950.00	22,950.00	22,950.00	22,950.00	
Total (\$000)	\$147.6	\$147.6	\$147.6	\$147.6	\$147.6	\$147.6	\$148.3	\$148.3	\$144.4	\$144.4	\$144.4	\$144.4	\$144.4	\$144.4	\$144.4	



APPENDIX C.1
TABLE 1 - PAGE 2

TOWNSHIP OF TAY
INVENTORY OF CAPITAL ASSETS
SERVICES RELATED TO A HIGHWAY
ROLLING STOCK AND RELATED EQUIPMENT

VEHICLES By Type	# of Vehicles															UNIT COST (\$/Vehicle)	
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
2023 Ford F150																1	\$67,000
2014 Ford F250						1	1	1	1	1	1	1	1	1	1	1	\$110,000
2014 Chev Silverado						1	1	1	1	1	1	1	1	1	1	1	\$67,000
2017 Chevrolet Silverado 1500 Reg Truck										1	1	1	1	1	1	1	\$67,000
2017 Chevrolet Silverado 1500 Reg Truck										1	1	1	1	1	1	1	\$67,000
2002 3/4 Ton Pick-up Truck	1	1	1	1	1	1	1			1	1	1	1	1	1	1	\$67,000
2007/2017 1/2 Ton Pick-up Truck																	\$67,000
2020 Chev Silverado 1/2 Ton plv 4WD	1	1	1	1	1	1	1	1	1	1	1			1	1	1	\$67,000
2015 3/4 ton 4x4 F250 Pick-up with 10' 3-way plow								1	1	1	1						\$110,000
2010 Tandem Truck VOLVO dump/plow	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$370,000
2014 Ford F-450 - 1 ton Dump Truck, Crew Cab					1	1	1	1	1	1	1	1	1	1	1	1	\$110,000
2014 Chev Pickup purchased from by-law	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$67,000
2015 Chevrolet Silverado 3500								1	1	1	1	1	1	1	1	1	\$110,000
2015 Chevrolet Silverado 3500, One Ton, Regular Cab								1	1	1	1	1	1	1	1	1	\$110,000
2019 Western Star								1	1	1	1	1	1	1	1	1	\$700,000
2023 Freightliner Plough Truck/sander/belly blade												1	1	1	1	1	\$370,000
2020 Freightliner 114SD Single Axle Plough Truck												1	1	1	1	1	\$370,000
2020 Freightliner 6 Ton												1	1	1	1	1	\$370,000
2020 Freightliner 6 Ton												1	1	1	1	1	\$370,000
2023 Freightliner 114SD																	\$370,000
2024 Freightliner M2-106 4x2																	\$370,000
2003 Tandem Axle 6 Ton Truck - removed	1	1	1	1	1	1	1	1	1	1	1	1	1				\$370,000
2004 Tandem Axle 6 Ton Truck - removed	1	1	1	1	1	1	1	1	1	1	1	1	1				\$370,000
2006 Tandem Axle 6 Ton Truck - removed	1	1	1	1	1	1	1	1	1	1	1	1	1				\$370,000
2008 Tandem Axle 6 Ton Truck - removed 2023	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$370,000
2012 Fiat King Trailer Model 2102-25 - 20 ton					1	1	1	1	1	1	1	1	1	1	1	1	\$30,000
7 ton Trailer - removed						1	1	1	1	1	1	1	1	1	1	1	\$13,000
2022 Sun-Tac Tilt Deck 7 ton trailer																1	\$450,000
2004 Grader -removed	1	1	1	1	1	1	1	1	1	1	1						\$450,000
2018 John Deere Grader																	\$450,000
2008 Sidewalk Tractor (Trackless)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$150,000
2017 Sidewalk Tractor (Trackless)										1	1	1	1	1	1	1	\$150,000
2023 Sidewalk Tractor (Holder)																	\$200,000
2007 New Holland Articulating Tractor	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$200,000
2021 John Deere Loader																	\$250,000
2007 Articulating Tractor/Backhoe acquired 2009 Plow attachment for articulating tractor	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$180,000
2007 4WD Tractor/Backhoe	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$50,000
2017 John Deere Loader/Backhoe																	\$180,000
2003/2013 2WD Tractor/Backhoe Loader	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$250,000
2023 Marathon Hot Tack Trailer																	\$250,000
2014 Propane Steam Boiler																	\$13,000
2012 John Deere Generator						1	1	1	1	1	1	1	1	1	1	1	\$30,000
2019 Vector Truck																	\$370,000
1997 Vac Flusher Truck (purchased used in 2008)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$370,000
Reflectorator																	\$12,000
Plowing attachment for 2009 Tandem																	\$50,000
2012/2008 Grader - s/b 2012 Plow Truck (removed)																	\$450,000
2010 Chev Silverado Crew Cab																	\$67,000
2003/2014 1/2 Ton now 3/4 ton Pick-up Truck	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$67,000
Fial Mower/broom																	\$38,000
2012 Fiat King 20 Ton Excavator Trailer																	\$30,000
2006 Bandowl Wood chipper	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$45,000
2002 3/4 Ton Pick-up Truck	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$67,000
1990 187 HP Grader																	\$450,000
1994 Holder Tractor	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$150,000
1999 4 WD Frond End Loader	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$250,000
Total (# of Vehicles)	21	22	20	25	26	29	31	31	25	37	30	33	31	31	26		
Total (\$000)	\$4,860.0	\$4,927.0	\$4,527.0	\$4,668.0	\$4,778.0	\$4,901.0	\$5,214.0	\$5,214.0	\$5,748.0	\$6,248.0	\$5,736.0	\$6,846.0	\$5,986.0	\$5,736.0	\$6,926.0		

APPENDIX C.1
TABLE 1 - PAGE 3

TOWNSHIP OF TAY
INVENTORY OF CAPITAL ASSETS
SERVICES RELATED TO A HIGHWAY
ROADS

ROADS Type	# of Centreline Kilometres															UNIT COST (\$/unit)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018						
High Clas Bituminous (HCB) Asphalt	95.5	96.5	98.0	100.5	98.5	104.0	104.5	106.0	106.3	106.3	106.3	106.3	106.3	106.3	106.3	\$470,000
Low Class Bituminous (LCB) Surface Treated	50.0	58.0	62.0	61.0	63.0	59.5	59.5	58.0	58.9	58.9	58.9	58.9	58.9	58.9	58.9	\$350,000
Gravel Surface	45.0	36.5	31.0	29.5	29.5	27.5	26.9	26.9	26.9	26.9	26.9	26.9	26.9	26.9	26.9	\$130,000
Guide Rails	4.3	4.3	4.3	4.3	4.3	4.3	4.3	4.3	4.3	4.3	4.3	4.3	4.3	4.3	4.3	\$120,000
Total (kms)	195	195	195	195	195	195	195	195	196	196	196	196	196	196	196	
Total (\$000)	\$68,745.6	\$70,910.6	\$72,300.6	\$72,930.6	\$72,690.6	\$73,790.6	\$73,947.6	\$74,127.6	\$74,583.6	\$74,583.6	\$74,583.6	\$74,583.6	\$74,583.6	\$74,583.6	\$74,583.6	\$74,583.6

BRIDGES, CULVERTS, AND SIGNALS Facility Type	# of Bridges and Culverts															UNIT COST (\$/unit)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Bridges Road	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	\$2,000,000
Bridges Trail	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	\$850,000
Culverts - Roads	5	5	5	5	5	5	5	5	5	6	6	6	6	6	6	\$700,000
Culverts - Trails	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$350,000
Total (#)	15	15	15	15	15	15	15	15	15	16	16	16	16	16	16	
Total (\$000)	\$18,400.0	\$18,400.0	\$18,400.0	\$18,400.0	\$18,400.0	\$18,400.0	\$18,400.0	\$18,400.0	\$18,400.0	\$19,100.0	\$19,100.0	\$19,100.0	\$19,100.0	\$19,100.0	\$19,100.0	\$19,100.0

APPENDIX C.1
TABLE 1 - PAGE 4

TOWNSHIP OF TAY
CALCULATION OF SERVICE LEVELS
SERVICES RELATED TO A HIGHWAY

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Historical Population	9,742	9,740	9,736	9,795	9,854	9,913	9,973	10,033	10,236	10,443	10,655	10,871	11,091	11,168	11,246
Historical Employment	1,238	1,287	1,278	1,254	1,220	1,207	1,184	1,162	1,177	1,182	1,207	1,222	1,238	1,253	1,267
Total Historical Population & Employment	11,040	11,027	11,014	11,049	11,084	11,120	11,157	11,195	11,413	11,635	11,862	12,093	12,329	12,421	12,513

INVENTORY SUMMARY (\$000)

Public Works Facilities	\$32,211.1	\$32,211.1	\$32,211.1	\$32,211.1	\$32,211.1	\$32,211.1	\$32,092.9	\$32,092.9	\$31,634.3	\$31,634.3	\$31,634.3	\$31,634.3	\$31,634.3	\$31,634.3	\$31,634.3
Rolling Stock And Related Equipment	\$4,860.0	\$4,927.0	\$4,527.0	\$4,668.0	\$4,778.0	\$4,901.0	\$5,214.0	\$5,214.0	\$5,748.0	\$6,248.0	\$5,736.0	\$6,846.0	\$5,986.0	\$5,736.0	\$6,926.0
Roads	\$87,145.6	\$89,310.6	\$90,700.6	\$91,230.6	\$91,090.6	\$92,190.6	\$92,347.6	\$92,527.6	\$92,983.6	\$93,683.6	\$93,683.6	\$93,683.6	\$93,683.6	\$93,683.6	\$93,683.6
Total (\$000)	\$37,071.1	\$37,138.1	\$36,738.1	\$36,879.1	\$36,989.1	\$37,112.1	\$37,306.9	\$37,306.9	\$37,382.3	\$37,882.3	\$37,370.3	\$38,480.3	\$37,620.3	\$37,370.3	\$38,560.3

SERVICE LEVEL (\$/capita)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Average Service Level
Public Works Facilities	\$2,917.7	\$2,921.1	\$2,924.6	\$2,915.3	\$2,906.1	\$2,896.7	\$2,876.5	\$2,866.7	\$2,771.8	\$2,718.9	\$2,666.9	\$2,615.9	\$2,565.9	\$2,546.9	\$2,528.0	\$2,775.92
Rolling Stock And Related Equipment	\$440.2	\$446.8	\$411.0	\$422.5	\$431.1	\$440.7	\$467.3	\$465.7	\$503.6	\$537.0	\$483.6	\$566.1	\$485.5	\$461.8	\$553.5	\$474.44
Roads	\$7,893.6	\$8,099.3	\$8,235.0	\$8,266.0	\$8,218.2	\$8,290.5	\$8,277.1	\$8,265.1	\$8,147.2	\$8,051.9	\$7,897.8	\$7,746.9	\$7,598.7	\$7,542.6	\$7,486.7	\$8,001.10
Total (\$/capita)	\$11,251.51	\$11,467.19	\$11,570.61	\$11,603.73	\$11,555.36	\$11,627.94	\$11,620.91	\$11,597.54	\$11,422.58	\$11,307.77	\$11,048.21	\$10,928.95	\$10,650.06	\$10,551.26	\$10,568.16	\$11,251.45

TOWNSHIP OF TAY
CALCULATION OF MAXIMUM ALLOWABLE
PARKS & RECREATION

15-Year Funding Envelope Calculation	
15 Year Average Service Level 2009 - 2023	\$11,251.45
Net Population & Employment Growth 2024 - 2033	988
Maximum Allowable Funding Envelope	\$11,111,707

APPENDIX C.1
TABLE 2

TOWNSHIP OF TAY
DEVELOPMENT-RELATED CAPITAL PROGRAM
SERVICES RELATED TO A HIGHWAY

Service	Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC DC Eligible Costs	DC Eligible Costs		
						BTE (%)	Replacement & BTE Shares		Available DC Reserves	2024-2033	Other Dev. Related
4.0 SERVICES RELATED TO A HIGHWAY											
4.1	Provision for Growth Related Road Works	2024 - 2033	\$ 15,000,000	\$ -	\$ 15,000,000	93%	\$ 13,902,770	\$ 1,097,230	\$ -	\$ 1,097,230	\$ -
4.2	Public Works: Buildings, Land & Furnishings										
4.2.1	Addition of 2 Bays to Public Works Garage	2025 - 2025	\$ 840,000	\$ -	\$ 840,000	0%	\$ -	\$ 840,000	\$ 124,179	\$ 715,821	\$ -
	Subtotal Public Works: Buildings, Land & Furnishings		\$ 840,000	\$ -	\$ 840,000		\$ -	\$ 840,000	\$ 124,179	\$ 715,821	\$ -
4.3	Vehicles and Equipment										
4.3.1	Additional Vehicles	2024 - 2033	\$ 470,000	\$ -	\$ 470,000	0%	\$ -	\$ 470,000	\$ -	\$ 470,000	\$ -
4.3.2	Fuel Tank Additions	2024 - 2024	\$ 300,000	\$ -	\$ 300,000	50%	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ -
	Subtotal Vehicles and Equipment		\$ 770,000	\$ -	\$ 770,000		\$ 150,000.00	\$ 620,000	\$ 150,000	\$ 470,000	\$ -
TOTAL			\$ 16,610,000	\$ -	\$ 16,610,000		\$ 14,052,770	\$ 2,557,230	\$ 274,179	\$ 2,283,051	\$ -

Residential Development Charge Calculation		
Residential Share of 2024-2033 Growth-Related Capital Program	91%	\$2,068,080
10 Year Growth in Population in New Units		1,439
Unadjusted Development Charge Per Capita (\$)		\$1,437.16
Non-Residential Development Charge Calculation		
Non-Residential Share of 2024-2033 Growth-Related Capital Program	9%	\$214,971
10 Year Growth in Square Metres		9,379
Unadjusted Development Charge Per sq. m (\$)		\$22.92

2024 - 2033 Net Funding Envelope	\$11,111,707
Available DC Shares: Reserve Fund Balance	\$274,179

APPENDIX C.2

WASTEWATER SERVICES

APPENDIX C.2: WASTEWATER SERVICES

The Township provides wastewater collection and treatment services to its residents. In order to enable future development to occur, an expansion to the Victoria Harbour wastewater treatment plant is required.

TABLE C.2-1 2024-2033 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF DEVELOPMENT CHARGES

The 2024-2033 development-related capital program for wastewater services amounts to \$46.82 million. It is composed mainly of the Victoria Harbour WWTP Phase 2 Expansion, which is expected to cost \$37.3 million. The capital program assumes an upper level government contribution of 50% for this project, though funding is uncertain at this time. The debenture interest costs for the assumed Township's share of the project costs are anticipated to total \$6.42 million, bringing the total Township share to \$25.07 million. Approximately \$6.00 million of this amount is anticipated to accommodate development beyond the 2033 DC study planning horizon; the remaining \$21.77 million is carried forward to the DC collection.

The remainder of the capital program is composed of the remaining debt payments on the Port McNicoll WWTP and the Victoria Harbour WWTP Phase 1 expansions, totalling \$3.01 million. The amounts related to the Port McNicoll WWTP will be funded by existing development, including available DC reserve funds. Approximately \$2.12 million in costs related to Victoria Harbour Phase 1 are carried forward to the 2024-2033 DC calculation, while the remaining \$582,600 is deemed to be related to development occurring after 2033.

The total 2024-2033 DC costs eligible for recovery amount to \$21.77 million are allocated 91%, or \$19.72 million, against new residential development and 9%, or \$2.05 million against new non-residential development. This yields a development charge of \$13,705.10 per capita, and \$218.57 per square metre for non-residential development.

The following table summarizes the calculation of the Wastewater services development charge:

WASTEWATER SERVICES SUMMARY

2024 - 2033

Calculated

Development-Related Capital Program		Development Charge	
Total	Net DC Recoverable	\$/capita	\$/sq.m
\$46,820,832	\$21,771,654	\$13,705.10	\$218.57

APPENDIX C.2
TABLE 1

TOWNSHIP OF TAY
DEVELOPMENT-RELATED CAPITAL PROGRAM
WASTEWATER SERVICES

Service	Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC DC Eligible Costs	DC Eligible Costs		
						BTE (%)	Replacement & BTE Shares		Available DC Reserves	2024 - 2033	Other Dev. Related
5.0 WASTEWATER SERVICES											
5.1 Debenture Payments											
5.1.1	Port McNicoll WWTP Debt Principal	2024 - 2027	\$ 376,675	\$ -	\$ 376,675	22%	\$ 82,643	\$ 294,032	\$ 294,032	\$ -	\$ -
5.1.2	Port McNicoll WWTP Debt Interest	2024 - 2027	\$ 25,329	\$ -	\$ 25,329	22%	\$ 5,557	\$ 19,772	\$ 19,772	\$ -	\$ -
5.1.3	Victoria Harbour Phase 1 WWTP Debt Principal	2024 - 2033	\$ 1,714,722	\$ -	\$ 1,714,722	0%	\$ -	\$ 1,714,722	\$ -	\$ 1,344,397	\$ 370,325
5.1.4	Victoria Harbour Phase 1 WWTP Debt Interest	2024 - 2033	\$ 983,106	\$ -	\$ 983,106	0%	\$ -	\$ 983,106	\$ -	\$ 770,787	\$ 212,319
	Subtotal Debenture Payments		\$ 3,099,832	\$ -	\$ 3,099,832		\$ 88,201	\$ 3,011,632	\$ 313,804	\$ 2,115,184	\$ 582,644
5.2 Increase Wastewater Treatment Plant Capacity											
5.1.1	Victoria Harbour Phase 2 WWTP	2024 - 2025	\$ 37,300,000	\$ 18,650,000	\$ 18,650,000	0%	\$ -	\$ 18,650,000	\$ -	\$ 14,622,200	\$ 4,027,800
5.1.2	Debenture Interest Costs (1)	2024 - 2033	\$ 6,421,000	\$ -	\$ 6,421,000	0%	\$ -	\$ 6,421,000	\$ -	\$ 5,034,271	\$ 1,386,729
	Subtotal Increase Wastewater Treatment Plant Capacity		\$ 43,721,000	\$ 18,650,000	\$ 25,071,000		\$ -	\$ 25,071,000	\$ -	\$ 19,656,470	\$ 5,414,530
TOTAL WASTEWATER SERVICES			\$ 46,820,832	\$ 18,650,000	\$ 28,170,832		\$ 88,201	\$ 28,082,632	\$ 313,804	\$ 21,771,654	\$ 5,997,174

Note (1): Debt Repayment Terms

Amortization Period: 20
Financing Rate: 3.00%
Debt Factor: 0.067216

Residential Development Charge Calculation		
Residential Share of 2024-2033 Growth-Related Capital Program	91%	\$19,721,645
10 Year Growth in Population in New Units		1,439
Unadjusted Development Charge Per Capita (\$)		\$13,705.10
Non-Residential Development Charge Calculation		
Non-Residential Share of 2024-2033 Growth-Related Capital Program	9%	\$2,050,009
10 Year Growth in Square Metres		9,379
Unadjusted Development Charge Per sq. m (\$)		\$218.57

Available DC Shares: Reserve Fund Balance	\$313,804
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APPENDIX C.3

WATER SERVICES

APPENDIX C.3: WATER SERVICES

Tay Township supplies safe drinking water to municipal water users across the Township. Municipal staff work with the Ontario Clean Water Agency (OCWA) to safely operate and maintain the water treatment facilities.

TABLE C.3-1 2024-2033 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF DEVELOPMENT CHARGES

The 2024-2033 development-related capital program for water services amounts to \$15.08 million. The program includes the remaining debt payments related to the Phase 1 expansion to the water treatment plant, totaling \$906,800, as well as recovery of the recently completed Phase 2 expansion at \$4.17 million. In order to use the increased plant capacity, a new standpipe will be installed in 2027 and current estimates suggest it will cost \$10.00 million.

An infrastructure grant for the second phase of the water treatment plant capacity expansion in the amount of \$474,900 will bring the net municipal cost down to \$14.60 million.

10% of the total cost of the Phase 2 construction and 72% of the cost of the new standpipe has been deemed to be a benefit to existing development. This amounts to a total of \$7.57 million, further reducing the total DC eligible costs to \$7.03 million.

\$980,000 of this capital program has been deemed to provide benefit beyond the 10-year planning period, while the available reserve fund balance will cover \$45,700. This further reduces the 2024-2033 DC eligible costs to \$6.01 million.

The 2024-2033 DC costs eligible for recovery amounting to \$6.01 million is allocated 91%, or \$5.44 million, against new residential development and 9%, or \$565,600 against new non-residential development. This yields a development charge of \$3,781.17 per capita, and \$60.30 per square metre for non-residential developments.

The following table summarizes the calculation of the Water Services development charge:

WATER SERVICES SUMMARY			
2024 - 2033		Calculated	
Development-Related Capital Program		Development Charge	
Total	Net DC Recoverable	\$/capita	\$/sq.m
\$15,076,793	\$6,006,696	\$3,781.17	\$60.30

APPENDIX C.3
TABLE 1

TOWNSHIP OF TAY
DEVELOPMENT-RELATED CAPITAL PROGRAM
WATER SERVICES

Service	Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC DC Eligible Costs	DC Eligible Costs		
						BTE (%)	Replacement & BTE Shares		Available DC Reserves	2024 - 2033	Other Dev. Related
6.0 WATER SERVICES											
6.1 Debenture Payments											
6.1.1	Phase 1 WTP Debt Principal	2024 - 2033	\$ 732,080	\$ -	\$ 732,080	0%	\$ -	\$ 732,080	\$ 45,663	\$ 686,417	\$ -
6.1.2	Phase 1 WTP Debt Interest	2024 - 2033	\$ 174,712	\$ -	\$ 174,712	0%	\$ -	\$ 174,712	\$ -	\$ 174,712	\$ -
	Subtotal Debenture Payments		\$ 906,793	\$ -	\$ 906,793		\$ -	\$ 906,792.5	\$ 45,663	\$ 861,130	\$ -
6.2 Increase Water Treatment Plant Capacity											
6.2.1	Phase 2 Construction	2024 - 2024	\$ 4,170,000	\$ 474,926	\$ 3,695,074	10%	\$ 369,507	\$ 3,325,567	\$ -	\$ 3,325,567	\$ -
6.2.2	New Standpipe	2027 - 2027	\$ 10,000,000	\$ -	\$ 10,000,000	72%	\$ 7,200,000	\$ 2,800,000	\$ -	\$ 1,820,000	\$ 980,000
	Subtotal Increase Water Treatment Plant Capacity		\$ 14,170,000	\$ 474,926	\$ 13,695,074		\$ 7,569,507	\$ 6,125,567	\$ -	\$ 5,145,567	\$ 980,000
TOTAL WATER SERVICES			\$ 15,076,793	\$ 474,926	\$ 14,601,867		\$ 7,569,507	\$ 7,032,359	\$ 45,663	\$ 6,006,696	\$ 980,000

Residential Development Charge Calculation		
Residential Share of 2024-2033 Growth-Related Capital Program	91%	\$5,441,108
10 Year Growth in Population in New Units		1,439
Unadjusted Development Charge Per Capita (\$)		\$3,781.17
Non-Residential Development Charge Calculation		
Non-Residential Share of 2024-2033 Growth-Related Capital Program	9%	\$565,588
10 Year Growth in Square Metres		9,379
Unadjusted Development Charge Per sq. m (\$)		\$60.30

Available DC Shares: Reserve Fund Balance	\$45,663
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APPENDIX D

RESERVE FUNDS

APPENDIX D – RESERVE FUNDS

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

As shown in Table 1, the total reserve fund balance was in a positive position of \$1.40 million. Positive reserve fund balances are assigned to projects in the initial years of the capital program for each service. This has the effect of reducing and deferring capital costs brought forward to the development charge calculation and the cash flow analysis. Since Tay Township has no negative reserve fund balances, there are no recoveries accounted for in the capital program.

APPENDIX D

TABLE 1

TOWNSHIP OF TAY
DEVELOPMENT CHARGE RESERVE FUND BALANCE BY ACCOUNT

Service	Available Reserve Fund Balance
Library	\$43,624
Fire Protection	\$165,020
Parks & Recreation	\$555,186
Services Related to a Highway	\$274,179
Sewer	\$313,804
Water	\$45,663
Total Development Charge Reserves	\$1,397,475

APPENDIX E

COST OF GROWTH ANALYSIS

APPENDIX E – COST OF GROWTH ANALYSIS

A. ASSET MANAGEMENT PLAN

The Development Charges Act requires that municipalities complete an Asset Management Plan before passing a development charges by-law. A key function of the Asset Management Plan is to demonstrate that all assets proposed to be funded under the development charges by-law are financially sustainable over their full life-cycle.

i. Asset Types

A summary of the future Township-owned assets and estimated useful life assumptions for eligible DC services considered as part of the study are outlined in Table E.1. Although all capital assets considered in the study have been identified, not all assets necessitate future replacement or ongoing maintenance activities. Some projects do not relate to the emplacement of a tangible capital asset, such as the recovery of completed projects. These costs do not necessarily require future replacement or ongoing maintenance. Such projects are identified as “not infrastructure” in the table.

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

Table E.1 – Summary of Municipal Assets Useful Lives

Service	Estimated Useful Life
Library Services	
Materials and Equipment	12 years
Fire Protection	
Debenture Financing	Not infrastructure
Buildings	50 years
Vehicles	20 years
Parks and Recreation	
Facilities	45 years
Parks and Trails	33 years
Vehicles	10 years
Fire Protection	
Debenture Financing	Not Infrastructure
Buildings	50 years
Vehicles	15 years
Equipment	25 years
Services Related to a Highway	
Road Works	30 years
Buildings	50 years
Service Vehicles	14 years
Equipment	11 years
Wastewater Supply	
Debenture Financing	Not infrastructure
Wastewater Infrastructure	50 years
Water Supply	
Debenture Financing	Not infrastructure
Water Infrastructure	50 years

ii. Annual Provision

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

Based on the useful life assumptions and the capital cost of acquiring and/or emplacing each asset, a provision for infrastructure replacement has been calculated for both the general and engineered services. Provisions for infrastructure replacement are initially calculated for each asset based on their useful life and the anticipated cost of replacement. The aggregate of all individual provisions form the required annual capital provision. In calculating the annual provisions, a number of assumptions are made to account for inflation (2.0 per cent) and interest (3.5 per cent).

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

Tables 2 and 3 provide the calculated annual asset management contribution for both the gross capital expenditures and the share related to the 2024 to 2034 DC recoverable portion. The year 2034 has been included to calculate the annual contribution for the planning periods 2024 to 2033 and as the expenditures in 2033 will not trigger asset management contributions until 2034. As shown in Table E.2, by 2034, the Township will need to fund an additional \$254,717 in order to properly fund the full life cycle costs of the new assets related to all services supported under the development charges by-law.

APPENDIX E

Table E.2

TOWNSHIP OF TAY

CALCULATED ANNUAL AMP PROVISION FOR GENERAL SERVICES

Services	2024-2033 Capital Program		Annual AMP Provision by 2034	
	DC-Eligible	Non DC-Eligible	DC-Related	Non DC-Related
LIBRARY BOARD	\$114,300	\$0	\$7,563	\$0
FIRE PROTECTION	\$1,142,514	\$924,704	\$1,950	\$3,627
PARKS & RECREATION	\$1,520,000	\$300,000	\$23,836	\$5,741
SERVICES RELATED TO A HIGHWAY	\$2,557,230	\$14,052,770	\$72,591	\$322,000
WASTEWATER SERVICES	\$22,085,458	\$24,735,374	\$110,004	\$170,607
WATER SERVICES	\$6,052,359	\$9,024,433	\$38,773	\$70,253
TOTAL	\$33,471,861	\$49,037,282	\$254,717	\$572,228

Note: DC Eligible funding includes 10-year period funding from DCs and DC Reserve Funding

iii. Future Revenue Growth

The calculated annual funding provision should be considered within the context of the Municipality's projected growth. Over the next ten years, the Municipality's population is projected to increase by 722. In addition, the Municipality will also add 266 employees that will result in approximately 9,380 square metres of additional non-residential building space.

This growth will have the effect of increasing the overall assessment base. This leads to additional user fee and charge revenues to offset the capital asset provisions required to replace the infrastructure proposed to be funded under the development charges by-law. The collection of these funds is intended to be allocated to the Township's reserves for future replacement of these assets.

B. LONG-TERM CAPITAL AND OPERATING IMPACTS

As shown in Table 3, by 2033 the Township's net operating costs are estimated to increase by \$448,700 for property tax supported services. Increases in net operating costs will be experienced as there are operational costs associated with additional capital.

Table 4 summarizes the components of the development-related capital forecast that will require funding from non-DC sources (e.g. property tax) for the planning period 2023 to 2032. In total, \$22.64 million will need to be funded from non-DC sources over the planning period and is related to facilities and infrastructure that will benefit the existing community.

Council is made aware of these factors so that they understand the operating and capital costs that will not be covered by DCs as it adopts the development-related capital forecast set out in the study.

C. THE PROGRAM IS DEEMED FINANCIAL SUSTAINABLE

In summary, the Asset Management Plan and long-term capital and operating analysis included in this appendix demonstrates that the Township can afford to invest and operate the identified general and engineered services infrastructure over the ten-year planning period.

Importantly, the Township's annual budget review allows staff to continue to monitor and implement mitigating measures should the program become less sustainable.

APPENDIX E

TABLE E.3

TOWNSHIP OF TAY
 ESTIMATED NET OPERATING COST OF THE PROPOSED
 DEVELOPMENT-RELATED CAPITAL PROGRAM
 (in constant 2023 dollars)

	Net Cost (in 2023\$)		Total DC Eligible Costs	Estimated Operating Costs (\$000) 2033
Library Board				\$7.2
	\$0.06	per \$1.00 of addt'l capital	\$114,300	\$7.2
Fire Protection				\$64.2
	\$0.06	per \$1.00 of addt'l capital	\$1,142,514	\$64.2
Parks & Recreation				\$56.2
	\$0.04	per \$1.00 of addt'l capital	\$1,520,000	\$56.2
Services Related To A Highway				\$321.1
	\$581.63	per household		\$321.1
TOTAL ESTIMATED OPERATING COSTS				\$448.7

APPENDIX E
TABLE E.4

TOWNSHIP OF TAY
SUMMARY OF TAX AND RATE SUPPORTED FUNDING REQUIREMENTS
CAPITAL PROGRAM FOR ALL SERVICES

Service	Development-Related Capital Program (2024 - 2033)				Total DC Eligible Costs for Recovery (\$000)
	Net Municipal Cost (\$000)	Replacement & Benefit to Existing (\$000)	Prior Growth (\$000)	Post-Period Benefit (\$000)	
1.0 LIBRARY SERVICES	\$114.3	\$0.0	\$43.6	\$0.0	\$70.7
2.0 FIRE SERVICES	\$2,067.2	\$924.7	\$165.0	\$0.0	\$977.5
3.0 PARKS & RECREATION	\$1,520.0	\$0.0	\$555.2	\$0.0	\$964.8
4.0 SERVICES RELATED TO A HIGHWAY	\$16,610.0	\$14,052.8	\$274.2	\$0.0	\$2,283.1
5.0 WASTEWATER SERVICES	\$28,170.8	\$88.2	\$313.8	\$5,997.2	\$21,771.7
6.0 WATER SERVICES	\$14,601.9	\$7,569.5	\$45.7	\$980.0	\$6,006.7
TOTAL 10 YEAR NON-DISCOUNTED SERVICES	\$63,084.2	\$22,635.2	\$1,397.5	\$6,977.2	\$32,074.4

APPENDIX F

BY-LAW

(TO BE PROVIDED UNDER SEPARATE COVER)