

Staff Report



To Council
Department Business Services Department
Meeting Date Regular Council - 09 Aug 2021
Subject 2021 Draft Development Charges
Report Number SR- 1792

Recommendation

That the report from Business Services, August 9, 2021, re: 2021 Draft Development Charges, be received; and that

1. Staff be directed to hold a virtual consultation session with stakeholders to generate discussion on the draft development charges, and report back to Council on September 13;
2. Staff be directed in conjunction with Hemson Consulting Ltd. to finalize a draft version of the development charges background study for posting on August 26 as legislatively required;
3. Staff be directed to draft a new development charges by-law to be implemented after October 25 but recommended no later than January 1, 2022; and
4. Staff be directed to advertise and hold a Public Meeting scheduled for September 27 to receive comments on the draft development charges study and by-law with the intent to adopt at October 25 Regular Council.

Executive Summary:

Purpose of Report

The purpose of this report is to:

- Present Council with draft development charges ("DCs") as calculated by Hemson Consulting Ltd. based on information provided by Township staff.
- Obtain direction on the process of the 2021 DC study.

Report Highlights

- Attached to this report by service category is:

- The draft calculated DCs by class.
 - The draft change from currently imposed charges under by-laws 2015-068 and 2021-002.
 - The draft capital program.
- DCs are imposed under the *Development Charges Act, 1997* for municipalities to fund growth-related capital projects.
- DCs are calculated based on:
 - Anticipated residential and non-residential growth in the planning period (2021 to 2030) as projected in the growth study.
 - Projected costs and timing of growth-related capital projects.
 - The level of uncommitted obligatory reserve funds available by service category.
 - The 10-year average level of service provided by the Township.
- Growth-related capital projects included in the DC study will still require Council approval during annual capital budget deliberations and will only be incurred if actual growth requires servicing.
- The next DC study will be completed in five years (2026) with an interim update anticipated in 2023 to account for additional costs borne by the Township related to the secondary plan (Amherstview West).
- Calculated DC increases are estimated as follows:
 - Residential single/semi - \$3,247 per housing unit or 57%.
 - Non-residential non-industrial - \$25.22 per sq. ft. or 81%.
 - Non-residential industrial - \$17.38 per sq. ft. or 82%.
- The 2015 DC study experienced an 8% increase in single/semi residential charge and a slight decrease in non-residential charges.
- Main drivers of the draft DC increase are as follows:
 - Continued refinement of historical asset inventories in tandem with the Township's asset management program.
 - Major planned growth-related capital projects, such as:
 - the Community Hub
 - Public Works garage expansion
 - Recreation maintenance garage construction
 - Secondary plan study
 - Main St. Bath and Windermere intersection
 - Amherst Dr. development - Speers West to County Road 6
 - Proportion of works related to impending development in Amherstview West
 - Various multi-use pathways on County Road 6
- In response to resolution EDPAC 2016.8.5, Hemson estimates total revenue foregone by fully exempting industrial development is \$860,000 over the planning period.
- Any other commercial, industrial, institutional exemptions, or payment deferrals for certain classes as per Bill 108 are not forecasted in the draft DC model.
- Later in the DC process, Council will have the opportunity to:
 - Propose changes to the capital program;
 - Propose exemptions to certain development classes; and

- Propose an implementation plan for new DCs.

Financial Implications

Growth-related capital projects approved within the DC study will still require Council approval during capital budget deliberations. If a project is not included in the study but has subsequently identified a growth component, staff are required to obtain a resolution from Council to use DCs and subsequently recover the funds in the next DC study.

Based on the growth projections as depicted in the 2019 growth study, it is expected that if DCs are fully implemented, the above-noted draft rates would yield an increase in DC collections of \$4.3 million over the 10-year planning period (\$430,000 annually on average) as compared to the annually inflated current rate.

Report Details:

Background and Analysis

The purpose of this report is to:

- Present Council with draft DCs as calculated by Hemson Consulting Ltd. based on information provided by Township staff.
- Obtain direction on the process of the 2021 DC study.

Background:

The *Development Charges Act, 1997* (the "*DCA*") is a provincially legislated tool that allows municipalities to collect charges from developers/builders to fund capital projects that are projected to service growth. The *DCA* requires that the DC by-law accompany a DC background study and at least one public meeting. Additionally, the *DCA* identifies the eligible service categories in which a charge can be imposed. The Township's service areas subject to DCs are as follows:

- Emergency services
- Services related to a highway
 - Public Works Buildings & Fleet
 - Roads & Related
- Stormwater management
- Parks & recreation
- Development-related studies (previously identified as general government)

Some examples of growth-related capital projects include intersection improvements/road widenings, construction of sidewalks, expansion of facilities and fleet, and studies to assess the implications of growth.

In addition to the Township-wide development charges, developers/builders are now required to pay a standardized education development charge of \$300 per residential unit that the Township is requisitioned by the Ministry of Education to collect and remit. It is also worth noting that the County of Lennox and Addington does not charge DCs for their own growth-related projects.

Although permitted, the Township does not include water and wastewater in its DCs as these collections fall under by-law 2019-099 Water and Sewer Connection Charges (also known as impost fees). These are segregated due to the complexity of water and wastewater treatment production capacities, estimated flows, and special agreements with third parties.

The Township retained Hemson Consulting Ltd. to complete the development charges study in 2020, however, the pandemic caused legislated extensions and internal delays. Furthermore, the provincial government passed Bill 108 in September 2020, which implemented a new Community Benefit Charge ("CBC") and amended other areas of the *DCA* such as the requirement to offer payment deferrals and exemption of secondary units. The Township is not currently undertaking a study to implement a CBC as most of its development does not meet the density requirements to impose the charge.

A development charges by-law has a maximum life of five years; however, the Township's current by-law (2015-068) was extended in accordance with Section 9.1 of the *DCA* for soft-service charges. An interim by-law (2021-002) and study were adopted by Council following an informal stakeholder consultation in January 2021 for hard-service charges to remain status quo. These by-laws will be repealed upon adoption of the new DC study and by-law. More information on this can be found in Staff Reports 1598 and 1625.

The draft DC calculations are based on several factors:

- Projected growth in accordance with the 2019 growth study and additional analysis of growth to occur in Amherstview West;
- The growth proportions between population and employment (i.e., residential and non-residential);
- Projected costs and timing of growth-related capital projects in the next 10 years (i.e., the planning period);
- The level of uncommitted obligatory reserve funds available within each service area; and
- The average level of service provided by the Township during the planning period immediately preceding the preparation of the study. This service level helps inform the maximum allowable funding envelope calculation which ensures that DCs are not used to increase the level of service beyond a level which the Township has provided over the preceding 10 years.

It is important to note that the need to undertake growth-related capital projects is contingent on the actual growth that occurs within the planning period (2021 to 2030). Staff will still be required to obtain Council approval on the capital budget and its

corresponding funding plan. Any unspent funds within the DC reserve funds will be held as uncommitted to assist in reducing the proposed charges on the next DC study that will occur in 2026. As plans and priorities change, it is imperative that the DC study and by-law is updated at least every five years to reflect any changes in projects, service levels, and growth projections. A supplementary DC update is expected to occur in 2023 to incorporate additional costs borne by the Township related to the impending secondary plan (growth in Amherstview West).

Analysis of draft rates:

As predicted in the interim DC study that was passed in January, a significant increase in DCs has been calculated to fund the upcoming growth-related projects.

Class	Current charge (\$)	Calculated charge (\$)	\$ Increase	% Increase
Residential - Singles/Semi	5,746	8,993	3,247	57%
Residential - Other multiples	5,004	6,981	1,977	40%
Residential - Multi-residential	4,000	5,455	1,455	36%
Non-residential - Non-industrial per sq. ft.	30.98	56.20	25.22	81%
Non-residential - Industrial per sq. ft.	21.22	38.60	17.38	82%

The rate increase is larger than the previous study in 2015, which experienced an 8% single/semi residential charge increase, and a decrease of 5% and 6% for non-industrial and industrial non-residential charges, respectively. The above-noted draft rates would bring the Township's DCs 22% higher than Napanee and 24% lower than Kingston.

Detailed changes are outlined below by service category:

Emergency Services:

This service category is seeing a slight decrease in the singles/semi residential charge. Although there is ongoing recovery of past projects (the Amherstview Fire Station and the Aerial Truck), as well as new growth projects such as the Odessa Firehall expansion, extrication equipment, and the fire master plan, this category does not reach the rate cap as calculated by historical inventory levels.

Parks & Recreation:

This service category makes up the largest proportion of the residential DC and is seeing the largest dollar value increase of all categories which is mainly driven by the Community

Hub and recreation maintenance garage projects. The category's maximum funding envelope has increased significantly, mainly due to:

- A thorough review being performed on the historical inventory. As briefly mentioned above, the maximum funding envelope is a factor of the service category's preceding 10-year average inventory value relative to projected growth in population and employment. This ensures the Township is not incrementally increasing its service level beyond the 10-year historical average.
- Elimination of 10% statutory discount on growth proportions as previously legislated.

The total quantum of the growth-related capital program in this service category is extensive, therefore a significant portion of the total cost is considered post-period and will be considered for recovery in the next DC by-law subject to service level restrictions. Alternatively, if the Township implements a CBC by-law, some of these costs may be recovered through that mechanism. As such, these projects would not form the basis of calculation in this study. Debt is expected to be incurred and subsequently recovered for the Community Hub as previously noted during budget deliberations.

Roads & Related:

Growth projects forecasted within this category have increased significantly, however, its favourable cash-flow position in the reserve fund is yielding a slightly lower increase in rate than anticipated. Some of the larger projects are as follows:

- Phase 1 and 2 of Amherst Drive - Speers West to County Road 6.
- Main St. Bath and Windermere intersection.
- Various multi-use pathways on County Road 6.
- Various growth-related road works for secondary plan. This is a provision included that represents approximately 1/5th of the collector road work that will be borne by the Township within the planning period and will be updated in 2023 as previously noted.

Public Works Buildings & Fleet:

This service category is seeing the second largest proportion of the residential DC and dollar value increase. The capital program is mainly driven by the Public Works garage expansion project that is currently underway. Furthermore, this category will see the largest spread between unadjusted and adjusted charge per capita due to its impending cash-flow discrepancy in the reserve fund. As previously discussed, and forecasted during the 2021 budget, debt is expected to be incurred in the interim to fund this project with a subsequent recovery from DCs.

Development-Related Studies:

The revised cost of the secondary plan is the main reason for the increase in this service category as it is substantially higher than the estimate in the last study. Growth and benefit

to existing ("BTE") splits are relatively consistent on the various planned studies. Like Parks & Recreation, the *DCA* no longer legislates the 10% discount on DC collections.

Stormwater Management:

Albeit one of the smaller proportions of the charge, stormwater service category is seeing the largest percentage increase due to the volume of growth projects compared to the last study. Some of the significant projects are as follows:

- Phase 1 and 2 of Amherst Drive - Speers West to County Road 6.
- County Road 6 - Amherst Drive to Kildare
- Various storm related works for secondary plan. This is the storm provision equivalent to the length as noted in Roads & Related.

Implications of Bill 108:

Bill 108 passed amendments to the *DCA* such as exempting secondary units from the charge and allowing payment deferrals for rental, non-profit, and institutional housing development. The updated by-law will incorporate these amendments from Bill 108, however, projections in the study do not forecast the overall cash-flow implications.

Industrial exemptions and community improvement:

The *DCA* requires the exemption of certain developments including education boards, municipalities, places of worship, public hospitals, and industrial expansions where the gross floor area is expanded by 50% or less. Some municipalities choose to fully exempt industrial development as a means of improving the diversity of the tax base for ratepayers. In 2016, Council motioned the following:

Resolution EDPAC 2016.8.5:

Moved by Deputy Mayor Bresee and Seconded by Councillor Ashley that the Director of Planning & Development Services' report, October 26, 2016 re: Discussion - Economic Development Fees, be received and that staff be requested to provide opportunities in the Township's Official Plan five-year review to broaden community improvement policy areas and that in the 2020 Development Charges study process, three options be presented to address industrial charges, which include a full, reduced and no charge scenario.

As the *DCA* does not permit the recovery of lost revenue on exemptions through other DCs, Hemson has calculated that approximately \$860,000 would be foregone over the planning period if industrial development were 100% exempt from DCs.

Proposed timeline:

The proposed timeline to implement new DCs is as follows:

Date	Activity
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Week of August 16	Hold one virtual stakeholder consultation session
August 26	Post draft DC study publicly as legislated (60 days prior to by-law passing)
September 7	Post notice for public meeting as legislated (20 days prior to meeting date)
September 13	Report stakeholder comments from consultation period to Council
September 27	Post draft by-law as legislated (14 days prior to meeting date)
October 11	Public meeting
October 25	Additional regular Council as required
October 26, 2021 to January 1, 2022 (recommended)	Pass by-law and approve DC study
	New DCs implemented

Operational Considerations

Not applicable.

Risk/Implications

There are no risks/implications at this stage of the DC process. However, Council will have the opportunity to review developer/stakeholder feedback as will be reported on September 13 and determine whether they agree with the growth-related capital projects as presented and that form the draft DCs. Note that several projects have been pushed to post-period due to the rate cap (thus not forming part of the DC calculation), however, Council may request to remove certain projects from the draft DC study. If actual growth yields the requirement to undertake an approved project that was removed, the project would then be funded by property taxes or debt serviced by property taxes.

Furthermore, Council has the authority to implement the maximum allowable calculated rates, or a DC lower than the maximum allowable rate. Council may also wish to phase-in the DCs up to five years (the life of the by-law). It is worth noting that section 26.2 of the *DCA* mandates an indirect deferral by freezing DCs at the time of site plan application or zoning-by-law application submission. The *DCA* also allows municipalities to charge interest on DCs that are payable in instalments or where the amount has been frozen for two years from a zoning amendment, site plan application, or deferral.

Lastly and as mentioned above, Council has the authority to fully exempt certain development classes from DCs (i.e., industrial).

If the fully calculated DCs are not implemented, the loss in revenue will need to be made up by other sources at Council's discretion, such as interim debt, property taxes, and/or DCs from future background studies.

Communication Plan

If Council approves direction to hold public consultation, draft rates and capital program will be sent directly to developers via email prior to the scheduled consultation session. Additionally, the session will be posted on various social media platforms and on the Township's website.

Communication for upcoming public meeting will follow the legislated requirements and be posted in at least one newspaper as well as the methods noted above.

Relevant Policy/Legislation

Development Charges Act, 1997.

Asset Management Plan Reference

The initiative contained within this report pertains to asset management plan as follows:

- Levels of Service
- Future Demand
- Asset Lifecycle Management
- Asset Financial Management

Links to Strategic Plan

Council adopted the Loyalist Township Strategic Plan (2019-2023) at its regular meeting held November 25, 2019. The initiative contained within this report supports the Strategic Priorities as set out in the Strategic Plan as it pertains to the following Strategic Objectives:

- Long term financial sustainability of municipal infrastructure with stable funding for our capital budget
- Asset management program development

Consultation

Relevant directors and managers have provided the project details, best estimates, and assumptions in the capital program to form the calculation of new draft DCs.

File or Reference

[Hemson - 2021 Draft DC rates and comparison](#)

[Hemson - 2021 Draft capital program](#)

Prepared by:

Brianne MacNevin, Senior Financial Analyst

Approved by

Stephen Dickey, Director of Business
Services/Treasurer

Steven Silver, Chief Administrative Officer

Status:

Approved - 03 Aug 2021

Approved - 03 Aug 2021

LOYALIST TOWNSHIP
TOWNSHIP-WIDE DEVELOPMENT CHARGES
RESIDENTIAL DEVELOPMENT CHARGES

Service	Unadjusted Charge Per Capita	Adjusted Charge Per Capita	Residential Charge By Unit Type (1)			Percentage of Charge
			Singles/Semis	Multiples	Apartments	
Emergency Services	\$453	\$505	\$1,400	\$1,087	\$849	16%
Parks & Recreation	\$1,063	\$1,209	\$3,350	\$2,600	\$2,032	37%
Development-Related Studies	\$112	\$121	\$335	\$260	\$203	4%
Stormwater Management	\$242	\$242	\$671	\$521	\$407	7%
Services Related To A Highway						
<i>Roads & Related</i>	\$526	\$518	\$1,435	\$1,114	\$871	16%
<i>Public Works: Buildings & Fleet</i>	\$566	\$651	\$1,802	\$1,399	\$1,093	20%
TOTAL CHARGE PER UNIT	\$2,962	\$3,247	\$8,993	\$6,981	\$5,455	100%
(1) Based on Persons Per Unit Of:			2.77	2.15	1.68	

LOYALIST TOWNSHIP
TOWNSHIP-WIDE DEVELOPMENT CHARGES
NON-RESIDENTIAL DEVELOPMENT CHARGES

Service	Industrial Charge (\$/Square Metre)	Non-Industrial Charge (\$/Square Metre)
Emergency Services	\$11.09	\$11.09
Parks & Recreation	\$0.00	\$0.00
Development-Related Studies	\$2.66	\$2.66
Stormwater Management	\$5.33	\$5.33
Services Related To A Highway		
<i>Roads & Related</i>	\$5.26	\$22.85
<i>Public Works: Buildings & Fleet</i>	\$14.27	\$14.27
TOTAL CHARGE PER SQUARE METRE	\$38.60	\$56.20

LOYALIST TOWNSHIP
TOWNSHIP-WIDE DEVELOPMENT CHARGES
NON-INDUSTRIAL DEVELOPMENT CHARGES

Service	Unadjusted Charge (\$/Square Metre)	Adjusted Charge (\$/Square Metre)	Percentage of Charge
Emergency Services	\$10.00	\$11.09	20%
Parks & Recreation	\$0.00	\$0.00	0%
Development-Related Studies	\$2.47	\$2.66	5%
Stormwater Management	\$5.33	\$5.33	9%
Services Related To A Highway			
<i>Roads & Related</i>	\$23.28	\$22.85	41%
<i>Public Works: Buildings & Fleet</i>	\$12.49	\$14.27	25%
TOTAL CHARGE PER SQUARE METRE	\$53.57	\$56.20	100%

LOYALIST TOWNSHIP
COMPARISON OF CURRENT AND CALCULATED
RESIDENTIAL DEVELOPMENT CHARGES

Service	Current Residential (\$/SDU)	Calculated Residential (\$/SDU)	Difference in Charge	
Emergency Services	\$1,686	\$1,400	(\$286)	-17%
Parks & Recreation	\$1,288	\$3,350	\$2,062	160%
Development-Related Studies	\$294	\$335	\$41	14%
Stormwater Management	\$224	\$671	\$447	200%
<i>Services Related To A Highway</i>				
<i>Roads & Related</i>	\$1,161	\$1,435	\$274	24%
<i>Public Works: Buildings & Fleet</i>	\$1,093	\$1,802	\$709	65%
TOTAL CHARGE PER SDU	\$5,746	\$8,993	\$3,247	57%

LOYALIST TOWNSHIP
COMPARISON OF CURRENT AND CALCULATED
NON-INDUSTRIAL DEVELOPMENT CHARGES

Service	Current	Calculated	Difference in Charge	
	Non-Industrial (\$/Square Metre)	Non-Industrial (\$/Square Metre)		
Emergency Services	\$9.88	\$11.09	\$1.21	12%
Parks & Recreation	\$0.00	\$0.00	\$0.00	0%
Development-Related Studies	<i>\$1.73</i>	<i>\$2.66</i>	<i>\$0.93</i>	<i>54%</i>
Stormwater Management	\$1.31	\$5.33	\$4.02	307%
<i>Services Related To A Highway</i>				
<i>Roads & Related</i>	<i>\$11.68</i>	<i>\$22.85</i>	<i>\$11.17</i>	<i>96%</i>
<i>Public Works: Buildings & Fleet</i>	<i>\$6.38</i>	<i>\$14.27</i>	<i>\$7.89</i>	<i>124%</i>
TOTAL CHARGE PER SQUARE METRE	\$30.98	\$56.20	\$25.22	81%

LOYALIST TOWNSHIP
COMPARISON OF CURRENT AND CALCULATED
INDUSTRIAL DEVELOPMENT CHARGES

Service	Current Industrial	Calculated Industrial	Difference in Charge	
	(\$/Square Metre)	(\$/Square Metre)		
Emergency Services	\$9.88	\$11.09	\$1.21	12%
Parks & Recreation	\$0.00	\$0.00	\$0.00	0%
<i>Development-Related Studies</i>	<i>\$1.73</i>	<i>\$2.66</i>	<i>\$0.93</i>	<i>54%</i>
Stormwater Management	\$1.31	\$5.33	\$4.02	307%
<i>Services Related To A Highway</i>				
<i>Roads & Related</i>	<i>\$1.92</i>	<i>\$5.26</i>	<i>\$3.34</i>	<i>174%</i>
<i>Public Works: Buildings & Fleet</i>	<i>\$6.38</i>	<i>\$14.27</i>	<i>\$7.89</i>	<i>124%</i>
TOTAL CHARGE PER SQUARE METRE	\$21.22	\$38.60	\$17.38	82%

LOYALIST TOWNSHIP
DEVELOPMENT-RELATED CAPITAL PROGRAM
EMERGENCY SERVICES

Service	Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs	Total DC Eligible Costs	DC Eligible Cost		
						Replacement and BTE Share		Available DC Reserves	2021- 2030	Other Dev. Related
1.0 EMERGENCY SERVICES										
1.1 Recovery of Completed Projects - Station (1)										
1.1.1	Amherstview Fire Station - Debt Repayment Principal (pre-2021)	2021	\$ 49,997	\$ -	\$ 49,997	\$ -	\$ 49,997	\$ -	\$ 49,997	\$ -
1.1.2	Amherstview Fire Station - Debt Repayment Principal	2021	\$ 75,255	\$ -	\$ 75,255	\$ -	\$ 75,255	\$ -	\$ 75,255	\$ -
1.1.3	Amherstview Fire Station - Debt Repayment Principal	2022	\$ 77,136	\$ -	\$ 77,136	\$ -	\$ 77,136	\$ -	\$ 77,136	\$ -
1.1.4	Amherstview Fire Station - Debt Repayment Principal	2023	\$ 79,064	\$ -	\$ 79,064	\$ -	\$ 79,064	\$ -	\$ 79,064	\$ -
1.1.5	Amherstview Fire Station - Debt Repayment Principal	2024	\$ 81,041	\$ -	\$ 81,041	\$ -	\$ 81,041	\$ -	\$ 81,041	\$ -
1.1.6	Amherstview Fire Station - Debt Repayment Principal	2025	\$ 83,067	\$ -	\$ 83,067	\$ -	\$ 83,067	\$ -	\$ 83,067	\$ -
1.1.7	Amherstview Fire Station - Debt Repayment Principal	2026	\$ 85,144	\$ -	\$ 85,144	\$ -	\$ 85,144	\$ -	\$ 85,144	\$ -
1.1.8	Amherstview Fire Station - Debt Repayment Principal	2027	\$ 87,272	\$ -	\$ 87,272	\$ -	\$ 87,272	\$ -	\$ 87,272	\$ -
1.1.9	Amherstview Fire Station - Debt Repayment Principal	2028	\$ 29,773	\$ -	\$ 29,773	\$ -	\$ 29,773	\$ -	\$ 29,773	\$ -
	Subtotal Recovery of Completed Projects - Station (1)		\$ 647,749	\$ -	\$ 647,749	\$ -	\$ 647,749	\$ -	\$ 647,749	\$ -
1.2 Recovery of Completed Projects - Vehicles (1)										
1.2.1	Aerial - Internal Loan Payback - Principal Share	2021	\$ 48,076	\$ -	\$ 48,076	\$ -	\$ 48,076	\$ -	\$ 48,076	\$ -
1.2.2	Aerial - Internal Loan Payback - Principal Share	2022	\$ 49,038	\$ -	\$ 49,038	\$ -	\$ 49,038	\$ -	\$ 49,038	\$ -
1.2.3	Aerial - Internal Loan Payback - Principal Share	2023	\$ 50,019	\$ -	\$ 50,019	\$ -	\$ 50,019	\$ -	\$ 50,019	\$ -
1.2.4	Aerial - Internal Loan Payback - Principal Share	2024	\$ 51,019	\$ -	\$ 51,019	\$ -	\$ 51,019	\$ -	\$ 51,019	\$ -
1.2.5	Aerial - Internal Loan Payback - Principal Share	2025	\$ 52,039	\$ -	\$ 52,039	\$ -	\$ 52,039	\$ -	\$ 52,039	\$ -
1.2.6	Aerial - Internal Loan Payback - Principal Share	2026	\$ 53,080	\$ -	\$ 53,080	\$ -	\$ 53,080	\$ -	\$ 53,080	\$ -
1.2.7	Aerial - Internal Loan Payback - Principal Share	2027	\$ 54,142	\$ -	\$ 54,142	\$ -	\$ 54,142	\$ -	\$ 54,142	\$ -
1.2.8	Aerial - Internal Loan Payback - Principal Share	2028	\$ 55,225	\$ -	\$ 55,225	\$ -	\$ 55,225	\$ -	\$ 55,225	\$ -
1.2.9	Aerial - Internal Loan Payback - Principal Share	2029	\$ 56,329	\$ -	\$ 56,329	\$ -	\$ 56,329	\$ -	\$ 56,329	\$ -
1.2.10	Aerial - Internal Loan Payback - Principal Share	2030	\$ 57,456	\$ -	\$ 57,456	\$ -	\$ 57,456	\$ -	\$ 57,456	\$ -
	Subtotal Recovery of Completed Projects - Vehicles (1)		\$ 526,423	\$ -	\$ 526,423	\$ -	\$ 526,423	\$ -	\$ 526,423	\$ -
1.3 Buildings, Land & Furnishings and Equipment										
1.3.1	Expansion of Odessa Station	2022	\$ 2,000,000	\$ -	\$ 2,000,000	\$ 1,500,000	\$ 500,000	\$ -	\$ 500,000	\$ -
1.3.2	Extrication Equipment	2022	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -
	Subtotal Buildings, Land & Furnishings and Equipment		\$ 2,040,000	\$ -	\$ 2,040,000	\$ 1,500,000	\$ 540,000	\$ -	\$ 540,000	\$ -
1.4 Studies										
1.4.1	Fire Master Plan	2021	\$ 5,000	\$ -	\$ 5,000	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$ -
	Subtotal Studies		\$ 5,000	\$ -	\$ 5,000	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$ -
TOTAL EMERGENCY SERVICES			\$ 3,219,172	\$ -	\$ 3,219,172	\$ 1,502,500	\$ 1,716,672	\$ -	\$ 1,716,672	\$ -

Note 1: The Debt payments and internal loan only reflect the DC eligible related component of the total debenture. Interest charges are included in the cash flow

LOYALIST TOWNSHIP
DEVELOPMENT-RELATED CAPITAL PROGRAM
PARKS & RECREATION

Service	Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs	Total DC Eligible Costs	DC Eligible Cost		
						Replacement and BTE Share		Available DC Reserves	2021- 2030	Other Dev. Related
2.0 PARKS & RECREATION										
2.1 Buildings, Land & Furnishings										
2.1.1	Recreation Maintenance Garage Expansion Design	2021	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -
2.1.2	Recreation Maintenance Garage Expansion (4,000 sq.ft)	2022	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 250,074	\$ 749,926	\$ -
2.1.3	Community Hub - Phase 1	2022	\$ 25,600,000	\$ 15,000,000	\$ 10,600,000	\$ 7,318,847	\$ 3,281,153	\$ -	\$ 2,378,068.75	\$ 903,084
Subtotal Buildings, Land & Furnishings			\$ 26,650,000	\$ 15,000,000	\$ 11,650,000	\$ 7,318,847	\$ 4,331,153	\$ 300,074	\$ 3,127,995	\$ 903,084
2.2 Vehicles and Equipment										
2.2.1	Bat Wing Mower	2022	\$ 85,000	\$ -	\$ 85,000	\$ 32,000	\$ 53,000	\$ -	\$ 53,000	\$ -
2.2.2	Half Ton Truck	2022	\$ 42,000	\$ -	\$ 42,000	\$ -	\$ 42,000	\$ -	\$ 42,000	\$ -
2.2.3	New Mower	2024	\$ 32,000	\$ -	\$ 32,000	\$ -	\$ 32,000	\$ -	\$ -	\$ 32,000
Subtotal Vehicles and Equipment			\$ 159,000	\$ -	\$ 159,000	\$ 32,000	\$ 127,000	\$ -	\$ 95,000	\$ 32,000
2.3 Parks and Amenities										
2.3.1	Amherst Drive Park - Trees & Frisbee Golf	2021	\$ 48,000	\$ -	\$ 48,000	\$ -	\$ 48,000	\$ 48,000	\$ -	\$ -
2.3.2	Babcock Mill Park South Paving	2021	\$ 138,000	\$ -	\$ 138,000	\$ 121,757	\$ 16,243	\$ -	\$ -	\$ 16,243
2.3.3	Dog Park	2022	\$ 125,000	\$ -	\$ 125,000	\$ -	\$ 125,000	\$ -	\$ -	\$ 125,000
2.3.4	Babcock Mill Park Lighting, Path Extension and North Paving	2023	\$ 540,000	\$ -	\$ 540,000	\$ 135,000	\$ 405,000	\$ -	\$ -	\$ 405,000
2.3.5	Outdoor Splash Park	2028	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000
Subtotal Parks and Amenities			\$ 1,351,000	\$ -	\$ 1,351,000	\$ 256,757	\$ 1,094,243	\$ 48,000	\$ -	\$ 1,046,243
2.4 Studies										
2.4.1	Parks & Recreation Master Plan	2027	\$ 60,000	\$ -	\$ 60,000	\$ -	\$ 60,000	\$ -	\$ -	\$ 60,000
Subtotal Studies			\$ 60,000	\$ -	\$ 60,000	\$ -	\$ 60,000	\$ -	\$ -	\$ 60,000
2.5 Other Expansion Activities										
2.5.1	Community Hub - Phase 2 (Cost and Timing TBD)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PARKS & RECREATION			\$ 28,220,000	\$ 15,000,000	\$ 13,220,000	\$ 7,607,604	\$ 5,612,396	\$ 348,074	\$ 3,222,995	\$ 2,041,327

LOYALIST TOWNSHIP
DEVELOPMENT-RELATED CAPITAL PROGRAM
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS: BUILDINGS & FLEET

Service	Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs	Total DC Eligible Costs	DC Eligible Cost		
						Replacement and BTE Share		Available DC Reserves	2021-2030	Other Dev. Related
2.0 PUBLIC WORKS: BUILDINGS & FLEET										
2.1 Buildings, Land & Furnishings										
2.1.1	Garage Expansion (Approximately 8,000 sq. ft.)	2021	\$ 3,740,700	\$ -	\$ 3,740,700	\$ 814,900	\$ 2,925,800	\$ 491,157	\$ 1,459,343	\$ 975,300
2.1.2	Cold Storage Building	2023	\$ 150,000	\$ -	\$ 150,000	\$ 60,000	\$ 90,000	\$ -	\$ 90,000	\$ -
	Subtotal Buildings, Land & Furnishings		\$ 3,890,700	\$ -	\$ 3,890,700	\$ 874,900	\$ 3,015,800	\$ 491,157	\$ 1,549,343	\$ 975,300
2.2 Fleet										
2.2.1	2 Half Tons and 1 F550	2021	\$ 164,000	\$ -	\$ 164,000	\$ -	\$ 164,000	\$ -	\$ 164,000	\$ -
2.2.2	Loader with Plow & Wing	2023	\$ 350,000	\$ -	\$ 350,000	\$ -	\$ 350,000	\$ -	\$ 350,000	\$ -
2.2.3	Bucket Truck/Trailer	2025	\$ 45,000	\$ -	\$ 45,000	\$ 22,500	\$ 22,500	\$ -	\$ 22,500	\$ -
2.2.4	Sidewalk Plow #1	2026	\$ 190,000	\$ -	\$ 190,000	\$ -	\$ 190,000	\$ -	\$ 57,413	\$ 132,587
2.2.5	Sidewalk Plow #2	2030	\$ 190,000	\$ -	\$ 190,000	\$ -	\$ 190,000	\$ -	\$ -	\$ 190,000
	Subtotal Fleet		\$ 939,000	\$ -	\$ 939,000	\$ 22,500	\$ 916,500	\$ -	\$ 593,913	\$ 322,587
TOTAL PUBLIC WORKS: BUILDINGS & FLEET			\$ 4,829,700	\$ -	\$ 4,829,700	\$ 897,400	\$ 3,932,300	\$ 491,157	\$ 2,143,256	\$ 1,297,887

LOYALIST TOWNSHIP
DEVELOPMENT-RELATED CAPITAL PROGRAM
DEVELOPMENT-RELATED STUDIES

Service	Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs	Total DC Eligible Costs	DC Eligible Cost		
						Replacement and BTE Share		Available DC Reserves	2021- 2030	Other Dev. Related
3.0 DEVELOPMENT-RELATED STUDIES										
3.1 Studies										
3.1.1	Design Guidelines	2021	\$ 125,000	\$ -	\$ 125,000	\$ 62,500	\$ 62,500	\$ 62,500	\$ -	\$ -
3.1.2	Secondary Plan Study	2021	\$ 331,800	\$ -	\$ 331,800	\$ -	\$ 331,800	\$ 132,983	\$ 198,817	\$ -
3.1.3	Zoning By-Law Review	2021	\$ 25,000	\$ -	\$ 25,000	\$ 12,500	\$ 12,500	\$ -	\$ 12,500	\$ -
3.1.4	Development Charge Study	2021	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -
3.1.5	Development Charge Study (ASDC)	2023	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -
3.1.6	Settlement Area/Growth Projection Study Update	2024	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -
3.1.7	Official Plan Review	2025	\$ 50,000	\$ -	\$ 50,000	\$ 25,000	\$ 25,000	\$ -	\$ 25,000	\$ -
3.1.8	Zoning By-Law Review	2026	\$ 25,000	\$ -	\$ 25,000	\$ 12,500	\$ 12,500	\$ -	\$ 12,500	\$ -
3.1.9	Development Charge Study	2026	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ -
3.1.10	Settlement Area/Growth Projection Study Update	2029	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -
3.1.11	Official Plan Review	2030	\$ 50,000	\$ -	\$ 50,000	\$ 25,000	\$ 25,000	\$ -	\$ 25,000	\$ -
	Subtotal Studies		\$ 756,800	\$ -	\$ 756,800	\$ 137,500	\$ 619,300	\$ 195,483	\$ 423,817	\$ -
TOTAL DEVELOPMENT-RELATED STUDIES			\$ 756,800	\$ -	\$ 756,800	\$ 137,500	\$ 619,300	\$ 195,483	\$ 423,817	\$ -

LOYALIST TOWNSHIP
DEVELOPMENT-RELATED CAPITAL PROGRAM
SERVICES RELATED TO A HIGHWAY: ROADS & RELATED

Service	Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs Replacement and BTE Share	Total DC Eligible Costs	DC Eligible Cost		
								Available DC Reserves	2021-2030	Other Dev. Related
1.0 ROADS & RELATED										
1.1 Roads Hardtop										
1.1.1	Design for Main Street, Bath and Windermere Intersection	2021	\$ 20,000	\$ -	\$ 20,000	\$ 4,000	\$ 16,000	\$ 16,000	\$ -	\$ -
1.1.2	Amherst Drive - Speers West to County 6 Phase 1	2022	\$ 198,300	\$ 150,800	\$ 47,500	\$ -	\$ 47,500	\$ 47,500	\$ -	\$ -
1.1.3	Construction Main Street, Bath and Windermere Intersection	2024	\$ 1,200,000	\$ -	\$ 1,200,000	\$ 240,000	\$ 960,000	\$ 960,000	\$ -	\$ -
1.1.4	Design Intersection at Speers & Amherst Drive (Collector Road Additional Work)	2026	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ -
1.1.5	Amherst Drive - Speers West to County 6 Phase 2	2027	\$ 1,022,300	\$ 553,900	\$ 468,400	\$ -	\$ 468,400	\$ 28,587	\$ 439,813	\$ -
1.1.6	Amherst Drive - Speers West to County 6 Phase 2 - Twp Portion of Park Frontage (150m)	2027	\$ 97,500	\$ -	\$ 97,500	\$ -	\$ 97,500	\$ -	\$ 97,500	\$ -
1.1.7	Various Growth-Related Roadworks (Road, Curb, Sidewalk - Secondary Plan for 10-year)	Various	\$ 750,000	\$ -	\$ 750,000	\$ -	\$ 750,000	\$ -	\$ 750,000	\$ -
1.1.8	Road Widening - Fencing for Projects	Various	\$ 500,000	\$ -	\$ 500,000	\$ 400,000	\$ 100,000	\$ -	\$ 100,000	\$ -
	Subtotal Roads Hardtop		\$ 3,808,100	\$ 704,700	\$ 3,103,400	\$ 644,000	\$ 2,459,400	\$ 1,072,087	\$ 1,387,313	\$ -
1.2 Sidewalks										
1.2.1	Odesa STP Site to Pumping Station	2021	\$ 113,000	\$ -	\$ 113,000	\$ -	\$ 113,000	\$ 113,000	\$ -	\$ -
1.2.2	Sir John Johnson (Bath) Sidewalk Extension - Twp's Portion	2021	\$ 9,600	\$ -	\$ 9,600	\$ -	\$ 9,600	\$ 9,600	\$ -	\$ -
1.2.3	Gildersleeve (South End) to Somerset - Connecting Sidewalk	2022	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ -
1.2.4	Highway 33/Lakeview Park - Connecting Sidewalk	2023	\$ 137,500	\$ -	\$ 137,500	\$ 68,750	\$ 68,750	\$ 68,750	\$ -	\$ -
1.2.5	County Road 2 - Senior's Home East to Henzy	2025	\$ 19,500	\$ -	\$ 19,500	\$ -	\$ 19,500	\$ 19,500	\$ -	\$ -
1.2.6	Cty Rd 6 Multi-Use Pathway - Amherst Dr to Kildare to McDonough	2026	\$ 312,500	\$ -	\$ 312,500	\$ -	\$ 312,500	\$ -	\$ 312,500	\$ -
1.2.7	Cty Rd 6 Multi-Use Pathway - From Existing to South Side of Taylor-Kidd Blvd.	2026	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ -
1.2.8	Cty Rd 6 Multi-Use Pathway - Cty Rd 6 Conn. Across Taylor Kidd to LEBP Storm Connection	2026	\$ 43,800	\$ -	\$ 43,800	\$ -	\$ 43,800	\$ -	\$ 43,800	\$ -
	Subtotal Sidewalks		\$ 815,900	\$ -	\$ 815,900	\$ 68,750	\$ 747,150	\$ 240,850	\$ 506,300	\$ -
1.3 Streetlighting										
1.3.1	Lakeview Lighting Project	2023	\$ 200,000	\$ -	\$ 200,000	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	\$ -
	Subtotal Streetlighting		\$ 200,000	\$ -	\$ 200,000	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	\$ -
1.4 Studies										
1.4.1	Infrastructure Master Plan	2021	\$ 54,000	\$ -	\$ 54,000	\$ -	\$ 54,000	\$ 54,000	\$ -	\$ -
	Subtotal Studies		\$ 54,000	\$ -	\$ 54,000	\$ -	\$ 54,000	\$ 54,000	\$ -	\$ -
1.5 Other Road Projects - Developer or LIC Funded										
1.5.1	Emma Street Design	2021	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1.5.2	Emma Street Construction	2022	\$ 650,000	\$ 650,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal Other Road Projects - Developer or LIC Funded		\$ 685,000	\$ 685,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ROADS & RELATED			\$ 5,563,000	\$ 1,389,700	\$ 4,173,300	\$ 812,750	\$ 3,360,550	\$ 1,366,937	\$ 1,993,613	\$ -

LOYALIST TOWNSHIP
DEVELOPMENT-RELATED CAPITAL PROGRAM
STORMWATER MANAGEMENT

Service	Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs	Total DC Eligible Costs	DC Eligible Cost		
						Replacement and BTE Share		Available DC Reserves	2021- 2030	Other Dev. Related
2.0 STORMWATER MANAGEMENT										
2.1 Studies - Storm Feasibility Study										
2.1.1	Stormwater Servicing Feasibility Study/Infrastructure Master Plan	2021	\$ 59,000	\$ -	\$ 59,000	\$ 10,000	\$ 49,000	\$ 49,000	\$ -	\$ -
	Subtotal Studies - Storm Feasibility Study		\$ 59,000	\$ -	\$ 59,000	\$ 10,000	\$ 49,000	\$ 49,000	\$ -	\$ -
2.2 Urban Stormwater Management										
2.2.1	Amherst Drive - Speers West to County 6 Phase 1	2022	\$ 84,200	\$ 84,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.2.2	County Road 6 - Amherst Drive to Kildare	2026	\$ 255,000	\$ -	\$ 255,000	\$ -	\$ 255,000	\$ 81,871	\$ 173,129	\$ -
2.2.3	Amherst Drive - Speers West to County 6 Phase 2	2027	\$ 590,700	\$ 48,300	\$ 542,400	\$ -	\$ 542,400	\$ -	\$ 542,400	\$ -
2.2.4	Various Storm-Related Works (for secondary plan area)	Various	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ -
	Subtotal Urban Stormwater Management		\$ 1,129,900	\$ 132,500	\$ 997,400	\$ -	\$ 997,400	\$ 81,871	\$ 915,529	\$ -
2.3 Other Stormwater Projects - Developer or LIC Funded										
2.3.1	Odessa West Stormwater Management Facility - Twp Contribution	2021	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.3.2	Amherst Drive - Upsizing in Front of Fire Station	2027	\$ 430,000	\$ 430,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal Other Stormwater Projects - Developer or LIC Funded		\$ 470,000	\$ 470,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL STORMWATER MANAGEMENT			\$ 1,658,900	\$ 602,500	\$ 1,056,400	\$ 10,000	\$ 1,046,400	\$ 130,871	\$ 915,529	\$ -