

DEVELOPMENT CHARGES BACKGROUND STUDY



HEMSON Consulting Ltd.

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EXECUTIVE SUMMARY

Hemson Consulting Ltd. was retained by Loyalist Township to complete a Development Charges Background Study. This Background Study provides the basis and background to update the Township's development charges to accurately reflect the servicing needs and fully recover the increasing costs related to servicing development in Loyalist.

A. STUDY CONSISTENT WITH DEVELOPMENT CHARGES LEGISLATION

- The *Development Charges Act, 1997 (the DCA)* and its associated regulation (*O. Reg. 82/98*) allow municipalities in Ontario to recover for development-related capital costs from new development.
- Loyalist Township's existing Township-wide Uniform development charges by-law, By-law Number 2010-71, expires on June 28, 2015; however, Council may choose to pass a new development charges by-law before the legislated five-year expiry date.
- The Township needs to continue implementing development charges to fund capital projects related to development throughout Loyalist so that new development pays for its capital requirements to the extent allowed by the *DCA* and so that new services required by growth are provided in a fiscally responsible manner.
- The *DCA* and *O. Reg. 82/98* require that a development charges background study be prepared in which development charges are determined with reference to:
 - a forecast of the amount, type and location of housing units, population and non-residential development anticipated in the Municipality;
 - a review of future capital projects, including an analysis of gross expenditures, funding sources and net expenditures incurred or to be incurred by the Township to provide for the expected development, including the determination of the development and non-development-related components of the capital projects; and
 - 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.

- This report identifies the development-related net capital costs which are attributable to development that is forecast to occur in the Township. These costs are apportioned to types of development (residential, non-residential) in a manner that reflects the increase in the need for each service attributable to each type of development. This report therefore presents development charges for each type of development.

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

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

- Emergency Services;
 - Parks and Recreation Services;
 - Public Works: Buildings and Fleet;
 - General Government;
 - Roads and Related; and
 - Stormwater Management.
- Loyalist Township currently levies two types of development charges for the recovery of development-related capital costs:
 - Planning Area Impost Fee – for the recovery of engineering infrastructure for waterworks and sewer works specific to individual Township Planning Areas.
 - Township-wide Uniform Development Charge – for the recovery of development-related costs for the provision of Emergency Services, Parks and Recreation, Public Works, and Roads and Related, and Stormwater Management infrastructure.

C. APPROACH USED TO CALCULATE DEVELOPMENT CHARGES

- Development charges rates have been established under the parameters and limitations of the *DCA*. This study provides the rationale and basis for the calculated rates.
- A Township-wide uniform cost approach is used to calculate development charges for the eligible services. Uniform residential, non-industrial, and industrial charges are levied throughout the Township.
- The calculated charges are the maximum charges the Township may adopt. Lower charges can be approved; however, this will require a reduction in the

capital plan and reduced service levels or financing from other sources, most likely property taxes or utility rates.

- The fully calculated residential charges are recommended to vary by unit type, reflecting the difference in occupancy patterns expected in various unit types and the associated differences in demand that would be placed on Township services.
- Based on Loyalist Township's development forecast and development-related capital programs, new development charges rates have been calculated.

D. LOYALIST TOWNSHIP IS ANTICIPATED TO GROW BY 1,750 PEOPLE AND 370 EMPLOYEES OVER 10 YEARS

- A development forecast for the 10 year study period, 2015-2024, estimates that the Township's population will grow by 1,750 people.
- The Township is forecast to add approximately 900 new households in the ten-year planning period from 2015 to 2024. This household estimate can accommodate roughly 2,500 persons.
- The Township's employment is forecast to grow by approximately 370 employees over the next ten years. This results in the addition of 22,300 square metres of new non-residential building space from 2015 to 2024.
- The following is a summary of the projected development for the Township:

	2014 Estimate	2015 - 2024	
		Growth	Total
Households	6,241	894	7,135
Population			
Census	16,124	1,750	17,874
In New Households		2,496	

	2014 Estimate	2015 - 2024	
		Growth	Total
Employment	3,366	372	3,738
Non-Residential Building Space (sq.m.)		22,311	

E. FUNDING ENVELOPE BASED ON “NET” POPULATION GROWTH

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

F. THE DEVELOPMENT CHARGES STUDY INCLUDES A \$13.75 MILLION DEVELOPMENT-RELATED CAPITAL PROGRAM FOR GENERAL SERVICES AND A \$2.59 MILLION PROGRAM FOR ENGINEERED SERVICES OVER THE NEXT 10 YEARS

General Services 2015–2024

- Township staff, in collaboration with Hemson Consulting, has developed a development-related capital program setting out projects that are required to service the anticipated development. The development-related capital programs are based on a ten-year planning period from 2015 to 2024.
- The 2015-2024 development-related capital programs for the Township-wide general services amounts to \$13.75 million and provides for a wide range of infrastructure expansions.

- The *DCA* requires that the development-related net capital costs for “general” and engineered services be reduced by grants, subsidies, and recoveries from other governments; capital replacements or other benefits provided to the existing community; existing reserve fund balances; amounts that exceed historic service levels and a statutory 10 per cent reduction for eligible soft (or general) services when calculating development charges.
- After these deductions, the costs eligible for recovery through development charges for the township-wide services capital program are reduced to \$3.31 million.
- The following is a summary of the development-related capital program for general services:

Service	Gross Cost (\$000)	DC Recoverable 2015-2024 (\$000)
Emergency Services	\$1,684.5	\$1,260.0
Parks and Recreation	\$10,247.6	\$914.7
Public Works: Buildings and Fleet	\$1,310.0	\$889.2
General Government	\$512.0	\$243.2
Total – Ten-Year General Services	\$13,754.1	\$3,307.1

- Details regarding the capital programs for general services are provided in Appendix B of this report.

Township-Wide Engineered Services 2015–2024

- The development-related capital program for Roads and Related services and Stormwater Management is based on a ten-year planning period from 2015 to 2024.
- The capital program for engineered services amounts to \$2.59 million, of which \$1.13 million is recoverable through development charges.
- Appendix C provides full details of the calculations for the engineered services.

G. CALCULATED TOWNSHIP-WIDE DEVELOPMENT CHARGES

- The following tables summarize the calculated residential and non-residential development charges:

Calculated Residential Charges for Township-Wide Services

Service	Residential Charge By Unit Type (1)		
	Singles/Semis	Multiples	Apartments
Emergency Services	\$1,428	\$1,244	\$995
Parks and Recreation	\$1,092	\$951	\$761
Public Works: Building and Fleet	\$925	\$806	\$645
General Government	\$249	\$217	\$173
Subtotal General Services	\$3,694	\$3,218	\$2,574
Roads and Related	\$983	\$856	\$685
Stormwater Management	\$190	\$165	\$132
Subtotal Engineered Services	\$1,173	\$1,021	\$817
TOTAL CHARGE PER UNIT	\$4,867	\$4,239	\$3,391

Calculated Non-Residential Charges for Township-Wide Services

Service	Industrial Charge (\$/sq.m)	Non-Industrial Charge (\$/sq.m)
Emergency Services	\$8.36	\$8.36
Parks and Recreation	\$0.00	\$0.00
Public Works: Building and Fleet	\$5.41	\$5.41
General Government	\$1.46	\$1.46
Subtotal General Services	\$15.23	\$15.23
Roads and Related	\$1.62	\$9.89
Stormwater Management	\$1.11	\$1.11
Subtotal Engineered Services	\$2.73	\$11.00
TOTAL CHARGE PER SQ M	\$17.96	\$26.23

H. COMPARISON OF NEWLY CALCULATED RATES AND CURRENT RATES

- The fully calculated residential charge for a single or semi-detached unit in Loyalist is \$4,867, which represents an increase of 8.0 per cent over the Township's current charge of \$4,505.
- The non-industrial charge of \$26.23 per square metre of gross floor area represents a 5.1 per cent decrease over the Township's current non-residential charge of \$27.65 per square metre.
- The industrial charge of \$17.96 per square metre of gross floor area represents a 5.9 per cent decrease over the Township's current non-residential charge of \$19.08 per square metre.
- The industrial and non-industrial charge has been determined on a trip generation model, which differentiates the rate based on the amount of traffic generated as a result of the proposed development.

Comparison of Single and Semi-Detached Unit Residential Charges

Service	Current Residential Charge SDU	Calculated Residential Charge SDU	Difference in Charge	
Emergency Services	\$926	\$1,428	\$502	54%
Parks and Recreation	\$370	\$1,092	\$722	195%
Public Works: Building and Fleet	\$1,100	\$925	(\$175)	-16%
General Government	\$219	\$249	\$30	14%
Subtotal General Services	\$2,615	\$3,694	\$1,079	41%
Roads and Related	\$1,890	\$983	(\$907)	-48%
Stormwater Management	\$0	\$190	\$190	n/a
Subtotal Engineered Services	\$1,890	\$1,173	(\$717)	-38%
TOTAL CHARGE PER SDU	\$4,505	\$4,867	\$362	8.0%

Comparison of Non-Industrial Development Charges

Service	Current Non-Industrial Charge Sq. m	Calculated Non-Industrial Charge Sq. m	Difference in Charge	
Emergency Services	\$5.26	\$8.36	\$3.10	59%
Parks and Recreation	\$0.00	\$0.00	\$0.00	0%
Public Works: Building and Fleet	\$6.15	\$5.41	(\$0.74)	-12%
General Government	\$1.22	\$1.46	\$0.24	20%
Subtotal General Services	\$12.63	\$15.23	\$2.60	21%
Roads and Related	\$15.02	\$9.89	(\$5.13)	-34%
Stormwater Management	\$0.00	\$1.11	\$1.11	n/a
Subtotal Engineered Services	\$15.02	\$11.00	(\$4.02)	-27%
TOTAL CHARGE PER SQ M	\$27.65	\$26.23	(\$1.42)	-5.1%

Comparison of Industrial Development Charges

Service	Current Industrial Charge Sq. m	Calculated Industrial Charge Sq. m	Difference in Charge	
Emergency Services	\$5.26	\$8.36	\$3.10	59%
Parks and Recreation	\$0.00	\$0.00	\$0.00	0%
Public Works: Building and Fleet	\$6.15	\$5.41	(\$0.74)	-12%
General Government	\$1.22	\$1.46	\$0.24	20%
Subtotal General Services	\$12.63	\$15.23	\$2.60	21%
Roads and Related	\$6.45	\$1.62	(\$4.83)	-75%
Stormwater Management	\$0.00	\$1.11	\$1.11	n/a
Subtotal Engineered Services	\$6.45	\$2.73	(\$3.72)	-58%
TOTAL CHARGE PER SQ M	\$19.08	\$17.96	(\$1.12)	-5.9%

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

- The *Development Charges Act, 1997* requires that the development-related net capital costs for “soft” services be reduced by 10 per cent in calculating the applicable development charge for these services. The 10 per cent share of development-related net capital costs not included in the development charge calculation must be funded from non-development charge sources.

- In total, about \$1.06 million is identified to provide for the required 10 per cent reduction.
- Non-development charge funding for replacement portions of the capital forecast and other benefits to the existing community will total:
 - an additional \$215,300 for soft (general) services; and
 - an additional \$377,500 for engineered services.
- In summary, tax supported funding of \$1.65 million will be required over the 2015-2024 period to support the development related capital program.
- It is estimated that net operating costs will increase by about \$1.41 million by the year 2024 as the facilities and infrastructure embodied in the capital program come on stream and are operated and maintained.

I INTRODUCTION

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

The *DCA* and *Ontario Regulation 82/98* require that a development charges background study be prepared in support of the proposed development changes with reference to:

- A forecast of the amount, type and location of housing units, population and non-residential development anticipated in the Township;
- The average capital service levels provided in the Township over the ten-year period immediately preceding the preparation of the background study;
- A review of capital works in progress and 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; and
- 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.

This study identifies the development-related net capital costs attributable to development that is forecast to occur in the Township. The costs are apportioned to types of development (residential and non-residential) in a manner that reflects the increase in the need for each service attributable to each type of development. The study therefore calculates development charges for each type of development.

The *DCA* provides for a period of public review and comment regarding the calculated development charges. This process includes considering and responding to comments received by members of the public about the calculated charges. Following completion of this process, and in accordance with the *DCA* and Council's review of

this 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 calculated development charges are based.

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

Section III presents a summary of the forecast residential and non-residential development which is expected to occur within the Township over a ten-year planning period from 2015 to 2024.

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

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

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

Section VII provides a discussion of other issues and considerations including by-law rules and policies.

II THE METHODOLOGY USES A TOWNSHIP-WIDE APPROACH TO ALIGN DEVELOPMENT-RELATED COSTS AND BENEFITS

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, therefore, we have tailored our approach to Loyalist Township's unique circumstances. The approach to the calculated development charges is focused on providing a reasonable alignment of development-related costs with the development that necessitates them. This study uses a Township-wide approach for the general and engineered services which is consistent with the approach used in Loyalist's 2010 Development Charges Background Study. The Background Study provides an update to the historical service levels and the cost of providing future development-related capital infrastructure.

A. TOWNSHIP-WIDE DEVELOPMENT CHARGES ARE PROPOSED

The *DCA* provides municipalities with flexibility to define services that will be included in the development charges by-laws, provided that its other provisions, as well as those of *O. Reg. 82/98*, are met. The *DCA* also requires that the by-laws designate the areas within which they shall be imposed. The development charges may apply to all lands in a Township or to other designated development areas as specified in the by-laws.

1. Services Based on a Township-Wide Approach

All residents and employees have access to the infrastructure for the majority of the services the Township provides. 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 for sharing the development-related capital costs for such Township services is to apportion them over all new development anticipated in the Township.

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

General Services

- Emergency Services;
- Parks and Recreation;

- Public Works: Buildings and Fleet; and
- General Government.

Engineered Services

- Roads and Related Infrastructure; and
- Stormwater Management.

These services form a reasonable basis on which to plan and administer the development charges. It is noted that the analysis of each of these services examines their individual capital facilities and equipment. For example, Emergency Services includes various buildings and associated land, fire fighting vehicles and equipment.

The resulting development charges for these services would be imposed against all development anywhere in the Township.

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

Several key steps are required when calculating development charges for future growth-related projects. They are summarized below.

1. Development Forecast

The first step in the methodology requires that a development forecast be prepared for the ten-year study period from 2015 to 2024. The forecast of the future residential development used in this study is based on the *City of Kingston and Kingston CMA Population, Housing and Employment Projections Report, September 2013* and Census data. The forecast of future non-residential development used in this study is based on the report entitled *Analysis of Potential Future Growth Scenarios* prepared for Loyalist Township in November 2008. The forecast was updated as to incorporate the 2011 Census in the initial forecast years.

For the residential portion of the forecast, the net (or Census) population growth and population growth in new units is estimated. Net population growth equals the population in new housing units reduced by the decline in the population in the existing base anticipated over the ten-year period (due to reducing household sizes as the community ages). Net population is used in the calculation of the development charges funding envelopes. In calculating the per capita development charge, however, the population growth in new units is used.

The non-residential portion of the forecast estimates the amount of building space to be developed in the Township over the planning period. The forecast is based on the projected increase in employment levels and the anticipated amount of new building space required to accommodate it.

2. Service Categories and Historical Service Levels

The *DCA* states 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 Township over the 10-year period immediately preceding the preparation of the background study...(s. 5. (1) 4.)

The historical ten-year average service levels thus form the basis for the development charges calculation. A review of the Township's capital service levels for buildings, land, vehicles, equipment and others 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 charges can be determined. The historical service levels used in this study have been calculated based on the period from 2005 to 2014.

For the engineered services of Roads and Related infrastructure and Stormwater Management, historical service levels are less applicable and reference is made to the Township's engineering standards as well as Provincial health or environmental requirements.

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

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

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

S.5.(1)4. and s.5.(2). require that the development charges be calculated on the lesser of the historical ten-year average service levels or the service levels embodied in the future plans of the Township. The development-related capital forecast prepared for this study ensures that development charges are only imposed to help pay for projects that have been or are intended to be purchased or built in order to accommodate future anticipated development. It is not sufficient in the calculation of development charges merely to have had the service in the past. There must also be a demonstrated commitment to continue to construct facilities or infrastructure in the future. In this regard, *O. Reg. 82/98*, s.3 states that:

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

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 charges sources. The amount of financing for such non-development shares of projects is also identified as part of the preparation of the development-related capital forecast.

There is also a requirement in the *DCA* to reduce the applicable development charges by the amount of any “uncommitted excess capacity” that is available for a service. Such capacity is available to partially meet the future servicing requirements. Adjustments are made in the analysis to meet this requirement of the *DCA*.

Finally, when calculating development charges, the development-related net capital costs must be reduced by ten per cent for all services except engineered and protection services (*DCA*, s.5.(1)8). The ten per cent discount is applied to the other services, e.g. Parks and Recreation, and the resulting financing responsibility from non-development charges sources is identified.

4. Attribution to Types of Development

The next step in the determination of development charges is the allocation of the development-related net capital costs between the residential and the non-residential sectors. In Loyalist Township, the allocation is based on the projected changes in population and employment over the planning period.

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

5. Final Adjustment

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

III DEVELOPMENT FORECAST

This section summarizes the development forecasts used to calculate the development charges for Loyalist Township. Appendix A contains additional material related to the development forecast and the Township's demographics.

The forecasts of population and households and employment are largely based on the report entitled *City of Kingston and Kingston CMA Population, Housing and Employment Projections Report*, September 2013. The forecast of future non-residential development used in this study is based on the report entitled *Analysis of Potential Future Growth Scenarios* prepared for Loyalist Township in November 2008. Other relevant forecast information, including census data, was also considered in the development of the forecast.

A. RESIDENTIAL FORECAST IS FOR POPULATION GROWTH OF 1,750 PERSONS BETWEEN 2015 AND 2024

Table 1 provides a summary of the residential forecast for the ten year planning period from 2015 to 2024. The ten year planning period is used throughout this study for the general or "soft" services as well as the engineered services (roads and related infrastructure and stormwater management).

Over the planning period from 2015 to 2024, the total number of occupied households will increase by approximately 900, which translates into a population in new units of 2,496. The population in new units was derived by using data from Statistics Canada analysing household sizes in recently constructed units and historical trends.

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

B. NON-RESIDENTIAL SPACE FORECAST IS GROWTH OF 22,300 SQUARE METRES OF ADDITIONAL GROSS FLOOR AREA BETWEEN 2015 AND 2024

The non-residential portion of the forecast estimates the amount of building space to be developed in the Township over the ten-year planning period. The forecast is based on the projected increase in employment levels and the anticipated amount of new building space required to accommodate them.

Over the period from 2015-2024, it is forecast that the Township will add about 370 employees, this represents a net increase of 11%.

The development charges calculation for non-residential development is based on floor space. Approximately 22,300 square metres of floor space are expected to be added in the 2015–2024 planning period. The non-residential space forecast is based on a floor space per employee assumption of 60 square metres per employee.

Table 1 provides a summary of the residential and non-residential growth forecast used in this analysis.

TABLE 1

**LOYALIST TOWNSHIP
2015 DEVELOPMENT CHARGE STUDY
RESIDENTIAL AND NON-RESIDENTIAL GROWTH FORECAST**

	2014 Estimate	2015 - 2024	
		Growth	Total
Households Population	6,241	894	7,135
Census In New Households	16,124	1,750 2,496	17,874

	2014 Estimate	2015 - 2024	
		Growth	Total
Employment	3,366	372	3,738
Non-Residential Building Space (sq.m.)		22,311	

IV HISTORICAL CAPITAL SERVICE LEVELS

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

For non-engineered services (Emergency Services, Public Works etc.) the legislative requirement is met by documenting service levels for the preceding ten years, in this case, for the period from 2005 to 2014. Typically, service levels for non-engineered services are measured as a ratio of inputs per capita or per population plus employment. With engineered services such as roads, engineering standards are used in lieu of inputs per capita.

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 per unit. The qualitative aspect is introduced by consideration of the monetary value of a 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 growth reflect not only the quantity (number and size) but also the quality (value or cost) of services 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 Township staff. This information is generally based on historical records and the Township's and surrounding municipalities' experience with costs to acquire or construct similar facilities, equipment and infrastructure.

Table 2 summarizes service levels for all services included in the development charges calculations. Appendix B provides detailed historical inventory data upon which the calculation of service levels is based for the general services.

TABLE 2

LOYALIST TOWNSHIP
SUMMARY OF AVERAGE HISTORIC SERVICE LEVELS 2005 - 2014

Service	2005-2014 Service Level Indicator	Service Measure
1.0 EMERGENCY SERVICES	\$719.82	per capita
Buildings	\$348.27	per capita
Land	\$34.59	per capita
Vehicles	\$269.80	per capita
Furniture and Equipment	\$67.16	per capita
2.0 PARKS AND RECREATION	\$1,095.44	per capita
Indoor Recreation	\$872.28	per capita
Parkland	\$51.47	per capita
Park Facilities	\$132.44	per capita
Special Facilities	\$39.26	per capita
3.0 PUBLIC WORKS: BUILDINGS & FLEET	\$789.03	per capita
Building	\$334.34	per capita
Land	\$57.71	per capita
Fleet	\$396.98	per capita

V DEVELOPMENT-RELATED CAPITAL FORECAST

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

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

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

Based on the development forecasts summarized in Section III and detailed in Appendix A, Township staff, in collaboration with the consultant, has developed a development-related capital forecast which sets out those projects that are required to service anticipated growth. For all services, the capital plan covers the ten-year period from 2015 to 2024. The capital forecast has been prepared using the Township's existing capital planning documents.

One of the recommendations contained in this Background Study is for Council to adopt the development-related capital forecast, in principle, developed for the purposes of the development charges calculation. It is assumed that future capital budgets and forecasts will continue to bring forward the capital projects presented here as they will be needed to service the anticipated development in the Township. It is, however, acknowledged that changes to the forecast presented here may occur through the Township's normal capital budget process.

B. THE DEVELOPMENT-RELATED CAPITAL FORECAST FOR GENERAL SERVICES

A summary of the development-related capital forecast for general services is presented in Table 3. The table shows that the gross cost of the Township's capital forecast for general services is estimated to be \$13.75 million. No grants, subsidies or other recoveries have been identified to offset the total cost of the program. As such, the net municipal cost remains at \$13.75 million.

TABLE 3

LOYALIST TOWNSHIP
SUMMARY OF DEVELOPMENT-RELATED CAPITAL FORECAST
GENERAL SERVICES: 2015-2024

Service	Gross Cost (\$000)	Grants/ Subsidies (\$000)	Capital Cost (\$000)	Total Net Capital Forecast (\$000)									
				2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
1.0 EMERGENCY SERVICES	\$1,684.5	\$0.0	\$1,684.5	\$163.4	\$66.4	\$928.1	\$69.8	\$71.5	\$73.3	\$75.1	\$77.0	\$78.9	\$80.9
1.1 Recovery of Completed Projects	\$794.5	\$0.0	\$794.5	\$133.4	\$66.4	\$68.1	\$69.8	\$71.5	\$73.3	\$75.1	\$77.0	\$78.9	\$80.9
1.2 Vehicles and Equipment	\$880.0	\$0.0	\$880.0	\$30.0	\$0.0	\$850.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
1.3 Studies	\$10.0	\$0.0	\$10.0	\$0.0	\$0.0	\$10.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
2.0 PARKS AND RECREATION	\$10,247.6	\$0.0	\$10,247.6	\$550.6	\$362.0	\$340.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$30.0	\$8,965.0
2.1 Buildings, Land & Furnishings	\$9,930.6	\$0.0	\$9,930.6	\$475.6	\$150.0	\$340.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$8,965.0
2.2 Vehicles and Equipment	\$30.0	\$0.0	\$30.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$30.0	\$0.0
2.3 Parks	\$125.0	\$0.0	\$125.0	\$75.0	\$50.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
2.4 Park Facilities	\$162.0	\$0.0	\$162.0	\$0.0	\$162.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
3.0 PUBLIC WORKS	\$1,310.0	\$0.0	\$1,310.0	\$0.0	\$0.0	\$0.0	\$900.0	\$160.0	\$250.0	\$0.0	\$0.0	\$0.0	\$0.0
3.1 Buildings, Land & Furnishings	\$900.0	\$0.0	\$900.0	\$0.0	\$0.0	\$0.0	\$900.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
3.2 Fleet	\$410.0	\$0.0	\$410.0	\$0.0	\$0.0	\$0.0	\$0.0	\$160.0	\$250.0	\$0.0	\$0.0	\$0.0	\$0.0
4.0 GENERAL GOVERNMENT	\$512.0	\$0.0	\$512.0	\$175.0	\$95.0	\$0.0	\$20.0	\$42.0	\$18.0	\$0.0	\$0.0	\$50.0	\$112.0
4.1 Development-Related Studies	\$512.0	\$0.0	\$512.0	\$175.0	\$95.0	\$0.0	\$20.0	\$42.0	\$18.0	\$0.0	\$0.0	\$50.0	\$112.0
TOTAL - 10 YEAR GENERAL SERVICES	\$13,754.1	\$0.0	\$13,754.1	\$889.0	\$523.4	\$1,268.1	\$989.8	\$273.5	\$341.3	\$75.1	\$77.0	\$158.9	\$9,157.9

Of this \$13.75 million net capital cost, approximately 75 per cent, or \$10.25 million, is related to capital works for the Parks and Recreation Service. This amount is largely related to the plan, design and construction of the recreation centre expansion.

The next largest capital program belongs to Emergency Services which amounts to \$1.68 million (or 12%) and relates to several projects; the recovery of existing debenture payments associated with the construction of the Amherstview Fire Hall, a new pumper 4-2 with an elevated device, dispatch services upgrades and a Fire Master Plan.

The capital program associated with Public Works relates to the garage expansion in 2018 and two new vehicles. The total net municipal cost of this program amounts to \$1.31 million.

The portion of the Township's program which relates to the provision of development-related studies is referred to as General Government which amounts to approximately \$512,000.

The capital forecast incorporates those projects identified to be related to growth anticipated in the next ten years. It is not implied that all of these costs are to be recovered from new development by way of development charges (see the following section VI). Portions of the capital forecast may be related to replacement of existing facilities, shares of projects that benefit the existing population or growth anticipated to occur beyond the 2015–2024 planning period.

After these reductions, the remaining development-related capital costs are brought forward to the development charges calculation. Further details on the capital plans for each individual service category are available in Appendix B.

C. THE DEVELOPMENT-RELATED CAPITAL FORECAST FOR ENGINEERED SERVICES

In addition to the development-related capital forecast for general services, Table 4 summarizes the capital programs for the engineered services of roads and related and stormwater management services.

The development-related capital program for engineered services totals to \$2.59 million and provides servicing for anticipated growth over the 2015 to 2024 period. Of the total gross project costs, approximately \$471,000 has been identified to be

directly funded by the developer and these projects are removed from the development charge calculation. Therefore, the net municipal cost of the capital program is \$2.12 million. The roads and related capital program totals approximately \$1.93 million, or 91 per cent, of the total net municipal cost. The anticipated roads and related works planned to 2024 include road works, construction of new sidewalks, streetlighting and a transportation study.

The balance of the engineered program, \$190,000, is related to stormwater management works. The capital program provides for an Environmental Assessment study and works on County Road #6.

TABLE 4

**LOYALIST TOWNSHIP
SUMMARY OF DEVELOPMENT-RELATED CAPITAL FORECAST
ENGINEERED SERVICES: 2015-2024**

Service	Gross Cost (\$000)	Grants/ Subsidies (\$000)	Capital Cost (\$000)	Total Net Capital Forecast (\$000)									
				2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
5.0 ROADS AND RELATED	\$2,402.0	\$471.0	\$1,931.0	\$65.0	\$660.0	\$35.0	\$683.0	\$35.0	\$98.0	\$185.0	\$35.0	\$35.0	\$100.0
5.1 Roads Hardtop	\$1,058.0	\$0.0	\$1,058.0	\$35.0	\$95.0	\$35.0	\$683.0	\$35.0	\$35.0	\$35.0	\$35.0	\$35.0	\$35.0
5.2 Sidewalks	\$768.0	\$0.0	\$768.0	\$0.0	\$490.0	\$0.0	\$0.0	\$0.0	\$63.0	\$150.0	\$0.0	\$0.0	\$65.0
5.3 Streetlighting	\$75.0	\$0.0	\$75.0	\$0.0	\$75.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
5.4 Studies	\$30.0	\$0.0	\$30.0	\$30.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
5.5 Other Road Projects (Developer Funded)	\$471.0	\$471.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
6.0 STORMWATER MANAGEMENT	\$190.0	\$0.0	\$190.0	\$40.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$150.0	\$0.0	\$0.0
6.1 Studies - Secondary Plan	\$40.0	\$0.0	\$40.0	\$40.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
6.2 Urban Stormwater Management	\$150.0	\$0.0	\$150.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$150.0	\$0.0	\$0.0
TOTAL - 10 YEAR ENGINEERED SERVICES	\$2,592.0	\$471.0	\$2,121.0	\$105.0	\$660.0	\$35.0	\$683.0	\$35.0	\$98.0	\$185.0	\$185.0	\$35.0	\$100.0

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

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

For residential development, an adjusted 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.

It is noted that 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. 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, however, by increasing other portions of the calculated charge.

A. DEVELOPMENT CHARGES CALCULATION

A summary of the “unadjusted” residential and non-residential development charges for the Township-wide services is presented in Table 5. Further details of the calculation for each individual general and engineered service are available in Appendices B and C, respectively.

LOYALIST TOWNSHIP
SUMMARY OF UNADJUSTED RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
10-YEAR GENERAL SERVICES

10 Year Growth in Population in New Units	2,496
10 Year Growth in Square Meters	22,311

Service	Development-Related Capital Forecast (2015 - 2024)						Residential Share		Non-Residential Share	
	Net Municipal Cost (\$000)	Replacement & Benefit to Existing (\$000)	Legislated Service Discount (\$000)	Available DC Reserves (\$000)	Post-2024 Benefit (\$000)	Total DC Eligible Costs for Recovery (\$000)	%	(\$000)	%	(\$000)
1.0 EMERGENCY SERVICES	\$1,684.5	\$32.2	\$0.0	\$26.0	\$366.3	\$1,260.0	87%	\$1,096.19	13%	\$163.80
Unadjusted Development Charge Per Capita								\$439.18		
Unadjusted Development Charge Per Sq.M										\$7.34
2.0 PARKS AND RECREATION	\$10,247.6	\$48.6	\$1,019.9	\$447.2	\$7,817.2	\$914.7	100%	\$914.72	0%	\$0.00
Unadjusted Development Charge Per Capita								\$366.47		
Unadjusted Development Charge Per Sq.M										\$0.00
3.0 PUBLIC WORKS: BUILDINGS & FLEET	\$1,310.0	\$0.0	\$0.0	\$391.7	\$29.1	\$889.2	87%	\$773.58	13%	\$115.59
Unadjusted Development Charge Per Capita								\$309.93		
Unadjusted Development Charge Per Sq.M										\$5.18
4.0 GENERAL GOVERNMENT	\$512.0	\$134.4	\$37.8	\$96.5	\$0.0	\$243.3	87%	\$211.64	13%	\$31.62
Unadjusted Development Charge Per Capita								\$84.79		
Unadjusted Development Charge Per Sq.M										\$1.42
TOTAL 10 YEAR CAPITAL PROGRAM	\$13,754.1	\$215.3	\$1,057.7	\$961.4	\$8,212.5	\$3,307.2		\$2,996.1		\$311.0
Unadjusted Development Charge Per Capita (\$)								\$1,200.37		
Unadjusted Development Charge Per Sq.M. (\$)										\$13.94

1. General Services

A summary of the “unadjusted” residential and non-residential development charges for Township-wide general services is presented in Table 5.

The capital forecast for general services incorporates those projects identified to be related to development anticipated in the next ten years. However, not all of the capital costs are to be recovered from new development by way of development charges. Table 5 shows that \$215,300 of the capital program relates to replacement of existing capital facilities or for shares of projects that provide benefit to the existing community. This amount results from the replacement portion of the dispatch services, the soccer pitch parking lot, and shares of development-related studies. These portions of capital costs will have to be funded from non-development charge revenue sources.

An additional share of \$961,400 has been identified as available development charges reserves and represents the revenue collected from previous development charges. This portion has been netted out of the chargeable capital costs. A significant share of the forecast, \$8.21 million, is attributable to development beyond the 2024 period and may therefore be recovered under future development charges studies. Of this amount, \$7.82 million is related to the recreation centre expansion which is largely considered to benefit development beyond 2024.

The *DCA*, s.5(1)8, requires that development-related net capital costs for “soft” services be reduced by ten per cent in calculating the applicable development charges for these services. The ten per cent share of development-related net capital costs not included in the development charges calculations must be funded from non-development charges sources. In total, about \$1.06 million is identified as the required ten per cent reduction.

The total costs eligible for recovery through development charges for general services is \$3.31 million. This amount is allocated between the residential and non-residential sectors to derive the unadjusted development charges. Parks and Recreation services are deemed to benefit residential development only, while the remaining services are allocated between both sectors on shares of population in new units and employment growth. Approximately \$3.00 million of the general services development charges eligible capital program is deemed to benefit residential development. When this amount is divided by the ten year growth in population in new units (2,496) an unadjusted charge of \$1,200.37 is the result. The non-residential share of the general services capital program totals \$311,000 and when this amount is divided by the ten-year forecast of non-residential space growth (22,311) an unadjusted charge of \$13.94 per square metre is the result.

2. Engineered Services

Table 6 describes the calculation of the unadjusted rates for Engineered Services: roads and related and stormwater management.

Not all of the net municipal costs are to be recovered from new development by way of development charges. Table 6 shows that \$377,500 of the capital programs relate to replacement of existing capital works or for shares of projects that provide benefit to the existing community. This amount has been netted off the chargeable capital cost. Another deduction is made to account for development charges collected from prior growth (\$609,900) and will be funded by available DC reserves. No shares of the program have been allocated to benefit development beyond 2024.

The remaining \$1.13 million is related to development in the 2015-2024 period and has been included in the development charge calculation.

Like the general services, the capital program eligible for recovery through development charges is allocated to the residential and non-residential sectors based on future shares of population in new units and employment growth over the planning period to 2024. On this basis, the allocation to the residential and non-residential sectors is calculated at 87 percent, or \$986,200 has been allocated to new residential development and 13 percent, or \$147,400, has been allocated to new non-residential development. The unadjusted residential charge per capita for the provision of engineered services is \$395.12 per capita and \$10.56 per square metre of non-industrial gross floor area and \$2.65 per square metre of industrial gross floor area.

The full details for engineered services can be found in Appendix C.

3. Adjusted Residential and Non-Residential Development Charge Rates

Final adjustments to the “unadjusted” development charges rates are made through a cash flow analysis. The details are included in Appendix B for general services and Appendix C for engineered services. The cash-flow analysis considers the borrowing cost and interest earnings associated with the timing of expenditures and development charges receipts for each service category. Table 7 summarizes the results of the cash flow adjustments for the residential development charges rates. The adjusted per capita rate increases by approximately \$100 from \$1,595 per capita to \$1,696 per capita after the cash flow analysis for the Township-wide residential charge. Table 7 also provides the calculated rates by residential unit with the total charge per unit ranging from \$4,867 per unit for a single or semi-detached unit, \$4,239 per unit for townhouse, rows and other types of multiple units, and \$3,391 for an apartment unit.

The non-industrial Township-wide uniform charge also increases after cash flow considerations from \$24.50 to \$26.23 per square metre. Similarly, the industrial

LOYALIST TOWNSHIP
SUMMARY OF UNADJUSTED RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
10-YEAR ENGINEERED SERVICES

10 Year Growth in Population in New Units	2,496
10 Year Growth in Square Meters	22,311

Service	Development-Related Capital Forecast (2015 - 2024)						Residential Share		Non-Residential Share	
	Net Municipal Cost (\$000)	Replacement & Benefit to Existing (\$000)	Legislated Service Discount (\$000)	Available DC Reserves (\$000)	Post-2024 Benefit (\$000)	Total DC Eligible Costs for Recovery (\$000)	%	(\$000)	%	(\$000)
5.0 ROADS AND RELATED										
Unadjusted Development Charge Per Capita (\$)	\$1,931.0	\$377.5	\$0.0	\$609.9	\$0.0	\$943.6	87%	\$820.9	13%	\$122.7
Non-Industrial										
Share of Non-Residential Capital Program									86%	\$105.49
Unadjusted Development Charge Per Sq. M. (\$)										\$9.46
Industrial										
Share of Non-Residential Capital Program									14%	\$17.17
Unadjusted Development Charge Per Sq. M. (\$)										\$1.54
6.0 STORMWATER MANAGEMENT										
Unadjusted Development Charge Per Capita (\$)	\$190.0	\$0.0	\$0.0	\$0.0	\$0.0	\$190.0	87%	\$165.3	13%	\$24.7
Unadjusted Development Charge Per Sq. M. (\$)										1.11
TOTAL 10 YEAR CAPITAL PROGRAM	\$2,121.0	\$377.5	\$0.0	\$609.9	\$0.0	\$1,133.6		\$986.2		\$147.4
Unadjusted Development Charge Per Capita (\$)								\$395.1		
Unadjusted Development Charge Per Sq. M. (\$) Industrial										\$2.65
Unadjusted Development Charge Per Sq. M. (\$) Non-Industrial										\$10.56

Township-wide uniform charge increases after cash flow consideration from \$16.59 to \$17.96 per square metre. This is displayed on Table 8.

TABLE 7

**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	\$439	\$498	\$1,428	\$1,244	\$995	29%
Parks and Recreation	\$366	\$381	\$1,092	\$951	\$761	22%
Public Works: Building and Fleet	\$310	\$322	\$925	\$806	\$645	19%
General Government	\$85	\$87	\$249	\$217	\$173	5%
Subtotal General Services	\$1,200	\$1,287	\$3,694	\$3,218	\$2,574	76%
Roads and Related	\$329	\$342	\$983	\$856	\$685	20%
Stormwater Management	\$66	\$66	\$190	\$165	\$132	4%
Subtotal Engineered Services	\$395	\$409	\$1,173	\$1,021	\$817	24%
TOTAL CHARGE PER UNIT	\$1,595	\$1,696	\$4,867	\$4,239	\$3,391	100%
(1) Based on Persons Per Unit Of:			2.87	2.50	2.00	

TABLE 8

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

Service	Unadjusted Charge (\$/sq.m)	Adjusted Charge (\$/sq.m)	Percentage of Charge
Emergency Services	\$7.34	\$8.36	32%
Parks and Recreation	\$0.00	\$0.00	0%
Public Works: Building and Fleet	\$5.18	\$5.41	21%
General Government	\$1.42	\$1.46	6%
Subtotal General Services	\$13.94	\$15.23	58%
Roads and Related	\$9.46	\$9.89	38%
Stormwater Management	\$1.11	\$1.11	4%
Subtotal Engineered Services	\$10.56	\$11.00	42%
TOTAL CHARGE PER SQ M	\$24.50	\$26.23	100%

**LOYALIST TOWNSHIP
TOWNSHIP-WIDE DEVELOPMENT CHARGES
INDUSTRIAL DEVELOPMENT CHARGES**

Service	Unadjusted Charge (\$/sq.m)	Adjusted Charge (\$/sq.m)	Percentage of Charge
Emergency Services	\$7.34	\$8.36	47%
Parks and Recreation	\$0.00	\$0.00	0%
Public Works: Building and Fleet	\$5.18	\$5.41	30%
General Government	\$1.42	\$1.46	8%
Subtotal General Services	\$13.94	\$15.23	85%
Roads and Related	\$1.54	\$1.62	9%
Stormwater Management	\$1.11	\$1.11	6%
Subtotal Engineered Services	\$2.65	\$2.73	15%
TOTAL CHARGE PER SQ M	\$16.59	\$17.96	100%

B. COMPARISON OF 2015 NEWLY CALCULATED DEVELOPMENT CHARGES WITH CHARGES CURRENTLY IN FORCE IN LOYALIST

Tables 9, 10, and 11 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 increases by \$362 per unit, or 8.0 per cent.

The current development charges rate for non-industrial development decreases by \$1.42 per square metre, or 5.1 percent. The current development charge rate for industrial development decreases by \$1.12 per square metre, or 5.9 per cent.

TABLE 9

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

Service	Current Residential Charge SDU	Calculated Residential Charge SDU	Difference in Charge	
Emergency Services	\$926	\$1,428	\$502	54%
Parks and Recreation	\$370	\$1,092	\$722	195%
Public Works: Building and Fleet	\$1,100	\$925	(\$175)	-16%
General Government	\$219	\$249	\$30	14%
Subtotal General Services	\$2,615	\$3,694	\$1,079	41%
Roads and Related	\$1,890	\$983	(\$907)	-48%
Stormwater Management	\$0	\$190	\$190	N/A
Subtotal Engineered Services	\$1,890	\$1,173	(\$717)	-38%
TOTAL CHARGE PER SDU	\$4,505	\$4,867	\$362	8.0%

TABLE 10

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

Service	Current Non-Industrial Charge Sq. m	Calculated Non-Industrial Charge Sq. m	Difference in Charge	
Emergency Services	\$5.26	\$8.36	\$3.10	59%
Parks and Recreation	\$0.00	\$0.00	\$0.00	0%
Public Works: Building and Fleet	\$6.15	\$5.41	(\$0.74)	-12%
General Government	\$1.22	\$1.46	\$0.24	20%
Subtotal General Services	\$12.63	\$15.23	\$2.60	21%
Roads and Related	\$15.02	\$9.89	(\$5.13)	-34%
Stormwater Management	\$0.00	\$1.11	\$1.11	n/a
Subtotal Engineered Services	\$15.02	\$11.00	(\$4.02)	-27%
TOTAL CHARGE PER SQ M	\$27.65	\$26.23	(\$1.42)	-5.1%

TABLE 11

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

Service	Current Industrial Charge Sq. m	Calculated Industrial Charge Sq. m	Difference in Charge	
Emergency Services	\$5.26	\$8.36	\$3.10	59%
Parks and Recreation	\$0.00	\$0.00	\$0.00	0%
Public Works: Building and Fleet	\$6.15	\$5.41	(\$0.74)	-12%
General Government	\$1.22	\$1.46	\$0.24	20%
Subtotal General Services	\$12.63	\$15.23	\$2.60	21%
Roads and Related	\$6.45	\$1.62	(\$4.83)	-75%
Stormwater Management	\$0.00	\$1.11	\$1.11	N/A
Subtotal Engineered Services	\$6.45	\$2.73	(\$3.72)	-58%
TOTAL CHARGE PER SQ M	\$19.08	\$17.96	(\$1.12)	-5.9%

VII LONG-TERM CAPITAL AND OPERATING COSTS

This section provides a brief examination of the long-term capital and operating costs for the capital facilities and infrastructure to be included in the development charges by-law. This examination is required as one of the features of the *DCA*.

A. NET OPERATING COSTS FOR TOWNSHIP SERVICES TO INCREASE OVER THE FORECAST PERIOD

Table 12 summarizes the estimated increase in net operating costs that the Township will experience for additions associated with the planned capital program. The estimated changes in net operating costs are based on the financial information from the Township (additional details are included in Appendix E).

As shown in Table 12, by 2024 the Township's net operating costs are estimated to increase by about \$1.41 million. The most significant portion of this increase relates to the construction of the proposed recreation facility, the addition of the new pumper for fire services, as well as the expansion of the existing public works garage. New roads and related projects and new park facilities are also projected to impact on the annual operating budget. The balance of the capital program will marginally result in additional infrastructure-induced operating budget impacts.

B. LONG-TERM CAPITAL FINANCING FROM NON-DEVELOPMENT CHARGES SOURCES TOTALS \$1.65 MILLION

Table 12 also summarizes the components of the development-related capital forecast that will require funding from non-development charges sources. Of the \$15.88 million net capital forecast (property tax-supported services), about \$1.65 million will need to be financed from non-development charges sources over the next ten years. This includes about \$1.06 million in respect of the ten per cent discount required by the *DCA* for "soft" services and about \$592,800 for shares of projects related to capital replacement and for non-development shares of projects that provide benefit to the existing community. In addition, \$8.22 million in interim financing may be required for projects related to general service level increases and to development in the post-2024 period. It is likely that most of these monies could be recovered from future development charges as the by-laws are revisited at least every five years.

TABLE 12

LOYALIST TOWNSHIP
SUMMARY OF LONG TERM CAPITAL AND
OPERATING COST IMPACTS FOR TOWNSHIP-WIDE SERVICES
(in thousands of constant dollars)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Total
NET OPERATING IMPACTS (1)											
Emergency Services	\$0.0	\$0.0	\$0.0	\$85.0	\$85.0	\$85.0	\$85.0	\$85.0	\$85.0	\$85.0	\$85.0
Parks and Recreation	\$7.5	\$38.7	\$38.7	\$73.7	\$73.7	\$73.7	\$73.7	\$73.7	\$76.7	\$973.2	\$973.2
Public Works: Building and Fleet	\$0.0	\$0.0	\$0.0	\$0.0	\$106.0	\$131.0	\$131.0	\$131.0	\$131.0	\$131.0	\$131.0
Roads and Related	\$23.5	\$47.3	\$69.8	\$92.5	\$115.5	\$139.0	\$162.8	\$182.8	\$203.0	\$223.5	\$223.5
Stormwater Management	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
NET OPERATING IMPACTS	\$31.0	\$86.0	\$108.5	\$251.2	\$380.2	\$428.7	\$452.5	\$472.5	\$495.7	\$1,412.7	n/a
LONG-TERM CAPITAL IMPACTS (1)											
Total Net Cost	\$994.0	\$1,183.4	\$1,303.1	\$1,672.8	\$308.5	\$439.3	\$260.1	\$262.0	\$193.9	\$9,257.9	\$15,875.1
Net Cost From Development Charges	\$246.1	\$791.8	\$869.3	\$828.6	\$262.8	\$380.4	\$232.1	\$234.0	\$135.4	\$460.0	\$4,440.7
Prior Growth Share from DC Reserve Balances (2)	\$580.6	\$176.6	\$0.0	\$814.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$1,571.4
Portion for Post 2024 Growth (3)	\$0.0	\$0.0	\$366.3	\$0.0	\$0.0	\$29.1	\$0.0	\$0.0	\$0.0	\$7,817.2	\$8,212.5
Funding From Non-DC Sources											
- Discount Portion	\$68.1	\$40.8	\$34.0	\$2.0	\$2.7	\$1.8	\$0.0	\$0.0	\$5.5	\$902.7	\$1,057.7
- Replacement	\$99.2	\$174.1	\$33.5	\$28.0	\$43.0	\$28.0	\$28.0	\$28.0	\$53.0	\$78.0	\$592.8
FUNDING FROM NON-DC SOURCES	\$167.3	\$214.9	\$67.5	\$30.0	\$45.7	\$29.8	\$28.0	\$28.0	\$58.5	\$980.7	\$1,650.4
TOTAL NET OPERATING & CAPITAL IMPACTS	\$198.3	\$300.9	\$176.0	\$281.2	\$425.9	\$458.5	\$480.5	\$500.5	\$554.2	\$2,393.4	n/a

Notes:

(1) See Appendix E

(2) Existing development charge reserve fund balances collected from growth prior to 2014 are applied to fund initial projects in development-related capital forecast

(3) Post 2024 development-related net capital costs may be eligible for development charge funding in future DC by-laws

VIII OTHER ISSUES AND CONSIDERATIONS

A. DEVELOPMENT CHARGES ADMINISTRATION

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

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

B. OTHER CONSIDERATIONS

Bill 73, *Smart Growth for Our Communities Act, 2015* was recently announced by the Province which proposed amendments to the *Development Charges Act*. As these amendments are still preliminary and have yet to come into force, none of the specific proposals outlined in the Bill have been incorporated in this study. Once the regulations are in place or the Bill is passed, the Township may wish to examine the impacts of these changes on the current proposed by-law. In that respect:

- Loyalist Township Council may review the changes to the *DCA* and associated Regulations, once enacted, and determine if a review or amendment of the proposed 2015 Development Charge By-law is warranted.

APPENDIX A

DEVELOPMENT FORECAST

APPENDIX A
RESIDENTIAL AND NON-RESIDENTIAL
DEVELOPMENT FORECAST

A. BACKGROUND

This appendix provides details about the development forecasts that were used in the preparation of the Development Charges Background Study for Loyalist Township. The forecast described herein is consistent with governing legislation and represents the best estimate of the amount and type of development that is likely to occur in the Township from 2015 to 2024. The results of the forecasts are provided in a series of tables.

The *Development Charges Act (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 the quantum, type, location and timing of development to allow the Township to prepare a reasonable development-related capital program. The development charges development forecast is based on estimates of growth occurring within the Township’s approved development areas. This is consistent with provincial regulations that require development charges forecasts to be based on development areas approved in a municipality’s Official Plan.

B. HISTORICAL GROWTH

Loyalist has experienced consistent growth over the last 10 years (see Table 1). The Township has averaged 86 units per year of housing growth and the population has increased by approximately 2,050 people from 2005 to 2014. The Township’s estimated 2014 population was approximately 16,100. The population numbers referenced throughout the Background Study are based on Census population and do not include Census undercoverage (which is estimated at 4 per cent). The population growth rate has been slightly less than the growth in households as a result of the decline in the average number of persons residing in dwelling units, a trend that is expected to continue. It is important to note that the penitentiary population which is

included in census data has been removed from our historical and forecast population for the purpose of calculating development charges for the Township.

The Township has experienced a decline in employment over the last 10 years largely due to the global economic slowdown which particularly affected the manufacturing sector in the Township. Overall, approximately 775 employees were lost over the historical ten-year period. In 2014, about 3,370 people were employed in the community. Consequently, there has been a decline in the activity rate (the ratio of employment to population) as a result of the rate of population growth being greater than that of employment growth. The employment numbers referenced in the Background Study reflect how many employees work in Loyalist. This should not be confused with place of residence employment data which would be based on where residents of Loyalist work.

Table 2 provides historical housing activity data from the Canadian Mortgage and Housing Corporation between 2001 and 2014. The number of housing completions by dwelling unit type and the resulting percentages are shown. This table illustrates that nearly 85% of all households in the municipality are of a single and semi-detached unit type.

Occupancy levels for single and semi-detached, row and other multiple and apartment units in Loyalist are provided in Table 3. The overall average occupancy level in Loyalist was 2.52 persons per unit (PPU). For the purposes of calculating the population residing in new dwelling units over the 5-year by-law, the following PPU values were used:

- Singles/Semis 2.87
- Rows and Other Multiples 2.50
- Apartments 2.00

The chosen PPU values for single and semi-detached units resemble the 2001–2011 average presented in Table 3. The rows/other multiples and apartment PPU in new units used in the Development Charges Study is generally consistent with the total average occupancy levels for multiples and apartments in the Township as a result of the limited new construction data available for these unit types.

B. LOYALIST DEVELOPMENT FORECAST

Forecasts of population, housing units, employment and non-residential floor space were prepared as part of the Background Study. In this Study, a ten-year planning period from 2015-2024 has been used to calculate development charges for all services provided by the Township.

Forecasts of households and population are based on *the City of Kingston & Kingston CMA Population, Housing & Employment Projections Report, Sept. 2013 (updated Oct. 2013)* forecasts to 2031. In general, population and household growth is expected to follow recent trends in the ten-year period from 2015–2024.

The employment forecasts are largely based on the report entitled *Analysis of Potential Future Growth Scenarios* prepared for Loyalist Township in November 2008. The forecast was updated as to incorporate the 2011 Census in the initial forecast years.

1. Residential Forecast

The residential forecast is based on a forecast of households and population in the Township. The allocation of the development-related capital costs between the residential and non-residential sector, is based on forecasts of population in new housing units and employment growth. The population in new housing units was estimated based on Statistics Canada special run of data for occupancy patterns of household unit types by period of construction and recent trends.

The population and occupied household growth, in part, determines the need for additional facilities and provides the foundation for the development-related capital program. Table 4 summarizes the population and household forecast. The tables show that the Township’s net population (or Census population) is forecast to increase over the ten-year forecast period by 1,750 persons, from 16,124 in 2014 to 17,874 in 2024. Further, the number of occupied households will increase by 894, from 6,241 in 2014 to 7,135 in 2024. Consistent with historical activity, approximately 85% of all new household growth will be in the form of single and semi-detached unit types (Table 5).

In addition to the net population forecast, a forecast of “population in new units” that will result from the addition of new housing units has been identified. As shown in Table 6, population growth in new units is estimated by applying persons per unit (PPUs) values to the housing unit forecast. PPU values were 2.87 for single and semi-detached units; 2.50 for rows and other multiples; and 2.00 for apartments. The forecasted persons in newly constructed units are based upon the historical time series of population growth in housing in the last ten year Census period (2001-2011) as released in the 2011 National Household Survey for single and semi-detached units

and historical trends for multiples and apartments. In total, 2,496 is the forecasted population in new dwelling units over the ten-year planning period.

2. Non-Residential Forecast

Non-residential development charges are calculated on a per square metre of gross floor area (GFA) basis. Therefore, as per the *DCA*, a forecast of non-residential building space has been developed. As with the residential forecast, a growth forecast from 2015 to 2024 has been developed.

Employment densities have been used to convert the employment forecast into building space estimates. An assumed Floor Space per Worker (FSW) is applied to the new employment forecast numbers in order to estimate growth in non-residential space across the Township. The FSW assumption used herein is 60 m² per employee. The employment and floor space forecasts for the Township are summarized in Table 7.

Total employment is forecast to grow by 372 employees over the ten-year forecast period from 2015 to 2024. These new employees can be accommodated in about 22,300 square meters of new non-residential floor space.

**APPENDIX A - TABLE 1
LOYALIST TOWNSHIP
HISTORICAL HOUSEHOLDS, POPULATION AND EMPLOYMENT SUMMARY**

Mid-Year	Census Population ¹	Annual Growth	Occupied Households	Annual Growth	Av. Household Size (PPU)	Place of Work Employment	Annual Growth	Activity Rate ²
2001	13,796	8	5,125	61	2.69	4,305	20	31.2%
2002	13,889	93	5,210	85	2.67	4,250	-55	30.6%
2003	13,983	94	5,297	87	2.64	4,195	-55	30.0%
2004	14,077	94	5,385	88	2.61	4,141	-54	29.4%
2005	14,172	95	5,475	90	2.59	4,088	-53	28.8%
2006	14,268	96	5,566	91	2.56	4,035	-53	28.3%
2007	14,493	225	5,644	78	2.57	3,867	-168	26.7%
2008	14,721	228	5,723	79	2.57	3,705	-161	25.2%
2009	14,953	232	5,804	81	2.58	3,550	-155	23.7%
2010	15,188	235	5,886	82	2.58	3,402	-148	22.4%
2011	15,427	239	5,969	83	2.58	3,260	-142	21.1%
2012	15,656	229	6,058	89	2.58	3,295	35	21.0%
2013	15,888	232	6,149	91	2.58	3,330	35	21.0%
2014	16,124	236	6,241	92	2.58	3,366	36	20.9%
<i>Growth 2005-2014</i>		2,047		856			-775	

Source: Statistics Canada, Census of Canada, Hemson estimates

Note 1: Census population does not include an estimate of Census net-undercoverage (estimated at 4%) or penitentiary population (equal to 794 persons)

Note 2: Activity Rate represents the ratio between place of work employment and Census population

**APPENDIX A - TABLE 2
LOYALIST TOWNSHIP
HISTORICAL OCCUPIED HOUSEHOLDS BY UNIT TYPE**

Mid-Year	Occupied Households				Shares By Unit Type			
	Singles/Semis	Rows	Apartments	Total	Singles/Semis	Rows	Apartments	Total
2001	4,160	395	570	5,125	81%	8%	11%	100%
2002	4,250	386	574	5,210	82%	7%	11%	100%
2003	4,342	377	578	5,297	82%	7%	11%	100%
2004	4,435	368	582	5,385	82%	7%	11%	100%
2005	4,530	359	586	5,475	83%	7%	11%	100%
2006	4,626	350	590	5,566	83%	6%	11%	100%
2007	4,696	359	589	5,644	83%	6%	10%	100%
2008	4,767	368	588	5,723	83%	6%	10%	100%
2009	4,840	377	587	5,804	83%	6%	10%	100%
2010	4,914	386	586	5,886	83%	7%	10%	100%
2011	4,989	395	585	5,969	84%	7%	10%	100%
2012	5,065	404	589	6,058	84%	7%	10%	100%
2013	5,142	413	594	6,149	84%	7%	10%	100%
2014	5,220	422	599	6,241	84%	7%	10%	100%

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

APPENDIX A - TABLE 3
 LOYALIST TOWNSHIP
 HISTORICAL HOUSEHOLDS BY PERIOD OF CONSTRUCTION SHOWING HOUSEHOLD SIZE

Dwelling Unit Type	Period of Construction										Period of Construction Summaries		
	Pre 1945	1946-1960	1961-1970	1971-1980	1981-1985	1986-1990	1991-1995	1996-2000	2001-2005	2006-2011	Pre 2001	2001-2011	Total
Singles													
Household Population	1,830	1,405	1,810	2,470	630	690	625	495	1,260	995	9,955	2,255	12,210
Households	750	625	700	960	230	215	245	205	410	375	3,930	785	4,715
Household Size	2.44	2.25	2.59	2.57	2.74	3.21	2.55	2.41	3.07	2.65	2.53	2.87	2.59
Semis													
Household Population	-	-	210	190	-	-	120	70	-	-	590	-	590
Households	-	-	70	85	-	-	50	35	-	-	240	-	240
Household Size	-	-	3.00	2.24	-	-	2.40	2.00	-	-	2.46	-	2.46
Rows													
Household Population	-	35	80	230	65	105	55	-	50	75	570	125	695
Households	-	10	35	105	30	40	25	-	20	35	245	55	300
Household Size	-	3.50	2.29	2.19	2.17	2.63	2.20	-	2.50	2.14	2.33	2.27	2.32
Apartments													
Household Population	-	30	560	460	35	-	-	-	-	-	1,085	-	1,085
Households	10	30	245	210	25	-	-	-	-	-	520	-	520
Household Size	-	1.00	2.29	2.19	1.40	-	-	-	-	-	2.09	-	2.09
All Units													
Household Population	1,830	1,470	2,660	3,350	730	795	800	565	1,310	1,070	12,200	2,380	14,580
Households	760	665	1,050	1,360	285	255	320	240	430	410	4,935	840	5,775
Household Size	2.41	2.21	2.53	2.46	2.56	3.12	2.50	2.35	3.05	2.61	2.47	2.83	2.52

Source: Statistics Canada, 2011 National Household Survey Special Run

**APPENDIX A - TABLE 4
LOYALIST TOWNSHIP
HOUSEHOLDS, POPULATION AND EMPLOYMENT FORECAST SUMMARY**

Mid-Year	Census Population ¹	Annual Growth	Total Occupied Households	Annual Growth	Av. Household Size (PPU)	Place of Work Employment	Annual Growth	Activity Rate ²
2011	15,427	239	5,969	83	2.58	3,260	-142	20.1%
2012	15,656	229	6,058	89	2.58	3,295	35	20.0%
2013	15,888	232	6,149	91	2.58	3,330	35	20.0%
2014	16,124	236	6,241	92	2.58	3,366	36	19.9%
2015	16,363	239	6,335	94	2.58	3,402	36	19.8%
2016	16,605	242	6,430	95	2.58	3,439	37	19.8%
2017	16,759	154	6,520	90	2.57	3,476	37	19.8%
2018	16,914	155	6,611	91	2.56	3,514	38	19.8%
2019	17,071	157	6,703	92	2.55	3,552	38	19.9%
2020	17,229	158	6,797	94	2.53	3,591	39	19.9%
2021	17,389	160	6,892	95	2.52	3,630	39	20.0%
2022	17,549	160	6,972	80	2.52	3,666	36	20.0%
2023	17,711	162	7,053	81	2.51	3,702	36	20.0%
2024	17,874	163	7,135	82	2.51	3,738	36	20.0%
Growth 2015-2024		1,750		894			372	

Source: Hemson Population & Household Projections based on City of Kingston & Kingston CMA Population, Housing & Employment Projections Report, Sept. 2013 (updated Oct. 2013)

Employment projections based on Loyalist Township Analysis of Potential Future Growth Scenarios Report. Forecast adjusted to include 2011 Census results

Note 1: Penitentiary population (equal to 794 persons) has been removed from the census population forecast

Note 2: Activity Rate represents the ratio between place of work employment and Census population

APPENDIX A - TABLE 5
LOYALIST TOWNSHIP
FORECAST OF ANNUAL GROWTH IN OCCUPIED HOUSEHOLDS BY UNIT TYPE

Year	Annual Growth in Occupied Households				Shares By Unit Type			
	Singles/Semis	Rows	Apartments	Total	Singles/Semis	Rows	Apartments	Total
2011	75	9	-1	83				
2012	76	9	4	89	85%	10%	5%	100%
2013	77	9	5	91	85%	10%	5%	100%
2014	78	9	5	92	85%	10%	5%	100%
2015	80	9	5	94	85%	10%	5%	100%
2016	80	10	5	95	85%	10%	5%	100%
2017	76	9	5	90	85%	10%	5%	100%
2018	77	9	5	91	85%	10%	5%	100%
2019	78	9	5	92	85%	10%	5%	100%
2020	80	9	5	94	85%	10%	5%	100%
2021	80	10	5	95	85%	10%	5%	100%
2022	68	8	4	80	85%	10%	5%	100%
2023	69	8	4	81	85%	10%	5%	100%
2024	70	8	4	82	85%	10%	5%	100%
Growth 2015-2024	758	89	47	894	85%	10%	5%	100%

Source: Hemson Consulting Ltd.

APPENDIX A - TABLE 6
LOYALIST TOWNSHIP
FORECAST POPULATION IN NEW HOUSEHOLDS BY UNIT TYPE

Mid-Year	Assumed Average Occupancies (PPU)				Forecast of Population in New Households			
	Singles/Semis	Rows	Apartments	Total	Singles/Semis	Rows	Apartments	Total
2011	2.87	2.50	2.00	2.79				
2012	2.87	2.50	2.00	2.79				
2013	2.87	2.50	2.00	2.79				
2014	2.87	2.50	2.00	2.79				
2015	2.87	2.50	2.00	2.79	230	23	10	263
2016	2.87	2.50	2.00	2.79	230	25	10	265
2017	2.87	2.50	2.00	2.78	218	23	10	251
2018	2.87	2.50	2.00	2.79	221	23	10	254
2019	2.87	2.50	2.00	2.79	224	23	10	257
2020	2.87	2.50	2.00	2.79	230	23	10	263
2021	2.87	2.50	2.00	2.79	230	25	10	265
2022	2.87	2.50	2.00	2.79	195	20	8	223
2023	2.87	2.50	2.00	2.79	198	20	8	226
2024	2.87	2.50	2.00	2.79	201	20	8	229
<i>Growth 2015-2024</i>	2.87	2.53	2.00	2.79	2,177	225	94	2,496

**APPENDIX A - TABLE 7
LOYALIST TOWNSHIP
NON-RESIDENTIAL SPACE FORECAST**

Employment Density

60 m² per employee

Mid-Year	Total Employment		
	Total	Growth	Space (m ²)
2011	3,260		
2012	3,295	35	2,112
2013	3,331	35	2,130
2014	3,366	36	2,148
2015	3,403	36	2,166
2016	3,439	36	2,184
2017	3,477	38	2,253
2018	3,514	38	2,272
2019	3,553	38	2,292
2020	3,591	39	2,312
2021	3,630	39	2,332
2022	3,666	36	2,150
2023	3,702	36	2,167
2024	3,738	36	2,184
Growth 2015-2024		372	22,311

Source: Hemson Projections based on Loyalist Township Analysis of Potential Future Growth Scenarios Report. Forecast adjusted to include 2011 Census results

APPENDIX B

***TOWNSHIP-WIDE SERVICES
TECHNICAL APPENDIX***

APPENDIX B

DEVELOPMENT CHARGES CALCULATIONS TECHNICAL APPENDIX INTRODUCTION AND OVERVIEW

This appendix provides the detailed analysis undertaken to establish the development charges rates for each of the services in Loyalist Township. The appendix is divided into four sub-sections, with one section for each of the following services:

- B.1 Emergency Services
- B.2 Parks and Recreation
- B.3 Public Works: Buildings and Fleet
- B.4 General Government

Every sub-section, with the exception of General Government, contains a set of three tables. The tables provide the background data and analysis undertaken to arrive at the calculated development charges rates for that particular service. An overview of the content and purpose of each of the tables is provided below.

TABLE 1 HISTORICAL SERVICE LEVELS

Table 1 presents the data used to determine the ten-year historical service level. The *Development Charges Act (DCA)* and *Ontario Regulation 82/98* require that development charges be set at a level no higher than the average service level provided in the municipality over the ten-year period immediately preceding the preparation of the background study, on a service by service basis. For the purpose of this study, the historical inventory period is defined as 2005 to 2014.

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 per unit. 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 development reflect not only the quantity (number and size), but also the quality (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 Township staff. This information is generally

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

The final page of Table 1 shows the calculation of the “maximum allowable funding envelope”, net of uncommitted excess capacity. The maximum allowable funding envelope is defined as the ten-year historical service level (expressed as either \$/capita or \$/capita and employment) multiplied by the forecast increase in net population or net population and employment over the planning period. The resulting figure is the value of capital infrastructure that would have to be constructed for that particular service so that the ten-year historic service level is maintained.

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. Should uncommitted excess capacity exist it will be determined whether or not this capacity will be available to service new development and, if so, appropriate adjustments will be made to the calculations.

**TABLE 2 2015 – 2024 DEVELOPMENT-RELATED CAPITAL PROGRAM AND
CALCULATION OF THE “UNADJUSTED” DEVELOPMENT CHARGES**

The *DCA* requires the Council of the Township to express its intent to provide future capital facilities at the level incorporated in the development charges calculation. Based on the development forecasts presented in Appendix A, Township staff in collaboration with the consultant has developed a development-related capital forecast which sets out those projects that are required to service anticipated development for the ten-year period from 2015 to 2024. The development-related capital programs for each service are shown in Table 2 of each sub-section and Table 1 for General Government.

To determine the share of the program that is eligible for recovery through development charges, the gross project costs are reduced by any anticipated grants, subsidies or other recoveries, “benefit to existing” shares, and the mandatory ten per cent reduction for all capital costs except Emergency Services, Public Works: Buildings and Fleet and Engineered services.

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

When calculating development charges, the development-related net capital cost must be reduced by ten per cent for all services except protection services, services related to a highway, and engineered services (*DCA s.5.(1)8.*). The ten per cent discount is therefore applied to all services considered in this appendix with the exception of Emergency services and Public Works: Buildings and Fleet. As with benefit to existing shares, the ten per cent mandatory reduction must be funded from non-development charge sources.

The capital program, less any benefit to existing shares and ten per cent deduction, 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 2015 to 2024. For some services, existing development charge reserve funds may be available to fund a share of the program.

Additionally, for some services, a portion of the capital program will service development that will not occur until after 2024. This portion of the capital program is either deemed “pre-built” service capacity to be considered as committed excess capacity to be recovered from post-2024 development or represents a future service level increase that is ineligible for development charge recovery.

The remaining portion of the net capital program represents the development-related cost that may be included in the development charge calculation. In all cases this amount is equal to or less than the maximum allowable funding envelope that is calculated on the final page of Table 1. The result is the discounted development-related net capital costs eligible for recovery against growth over the forecast period from 2015 to 2024.

Calculation of the Unadjusted Development Charges Rates

The section below the capital program displays the calculation of the unadjusted development charges rates. The term “unadjusted” development charges is used to

distinguish the charge that is calculated prior to cash flow financing consideration. The cash flow analysis is shown in Table 3.

The first step when determining the unadjusted development charges rates is to allocate the development-related net capital costs between the residential and the non-residential sectors. For all services, except Parks and Recreation, the development-related costs have been determined to be 87 per cent residential and 13 per cent non-residential. This ratio is based on projected changes in population in new dwelling units and employment in new non-residential space over the planning period, anticipated demand for services, and other considerations.

The development-related costs associated with Parks and Recreation has been allocated 100 per cent to the residential sector, as the need for this service is driven by residential development.

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

TABLE 3 CASH FLOW ANALYSIS

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

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

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

APPENDIX B.1

EMERGENCY SERVICES

APPENDIX B.1

EMERGENCY SERVICES

Loyalist Emergency Services is responsible for the provision of fire suppression and rescue, prevention, public education, administration, communications, training and emergency management. The Department maintains four fire stations and various training facilities located within the Township.

TABLE 1 HISTORICAL SERVICE LEVELS

The Table 1 displays the Emergency Services ten-year historical inventory for buildings, land, materials, and furniture and equipment. Under the *DCA* (s. 5(1)5), facilities which are oversized and for which council has expressed its intent to pay for by future development as committed excess capacity are required to be reduced by the oversized component. The newest fire station in Loyalist Township, the Amherstview Fire Station, replaced an existing station and was oversized in part to service the increase in need arising from development over the 2015-2024 planning period. Council expressed its intent to fund the oversizing from development charges. To comply with the *DCA*, the oversized portion of the facility has been removed from the historical inventory of capital assets. In this way, none of the maximum allowable funding envelope to be used to pay for the oversizing will have been created by the oversizing. The capital costs related to the oversizing are represented by recovery of the remaining cost for the facility which has been included in the 2015-2024 development-related capital program.

The Emergency Services inventory of capital assets includes four fire stations and four fire support buildings including three training centres and a burn room. These building are valued at approximately \$5.39 million and occupy roughly 5.6 hectares of land which is valued at about \$532,600. The 20 vehicles associated with the fire stations in Loyalist Township have a replacement value of \$4.32 million. Personal firefighting equipment, communications equipment, breathing apparatuses and other station and vehicle equipment add another \$1.21 million to the inventory.

The current value of the total Emergency Services capital infrastructure including buildings, land, vehicles, furniture and equipment is valued at approximately \$11.45 million and has provided Loyalist with a ten-year average historical service level of \$719.82 per capita. This, when multiplied by the net population growth (of 1,750) from 2015-2024, results in a calculated maximum allowable funding envelope of \$1.26 million. There is no excess capacity identified in this service and as such, the

fully calculated maximum allowable is brought forward to the development charges calculation.

**TABLE 2 2015 – 2024 DEVELOPMENT-RELATED CAPITAL PROGRAM &
CALCULATION OF THE “UNADJUSTED” DEVELOPMENT CHARGES**

The 2015 to 2024 development-related capital program recovers for outstanding debenture payments (\$794,500) associated with the construction of the Amherstview Fire Station. It is important to note that only a portion of the debenture payments have been included in the Emergency Services capital program to reflect that a share of the payments relate to the replacement of the decommissioned station. Therefore, the debenture payments included in the capital program only reflects the development charge eligible related component. Only the principle portions of the debenture payments have been identified in the program; interest costs have been included in the cash flow calculations (Table 3).

In addition to recovering for the costs related to the new fire station, the Township has identified the acquisition of various vehicles and equipment including dispatch services communication equipment and a new pumper 4-2 with an elevated device for a cost of \$30,000 and \$850,000 respectively. The Township also intends to undertake a Fire Master Plan in 2017 for \$10,000.

Altogether, the ten-year capital forecast for Emergency Services amounts to \$1.68 million. As the purchase of the dispatch services equipment and Fire Master Plan will replace existing equipment and provide a benefit to existing residents, a total of about \$32,200 has been identified as a non-development share and has been netted off of the development charges calculation. Approximately \$26,000 is available in DC reserves to fund a portion of the program. Another portion of the program, \$366,250, is considered to benefit the post-2024 population which can be recovered in subsequent development charge studies and development charges by-laws. The remaining \$1.26 million is related to development occurring between 2015 and 2024. Emergency Services is not required to be discounted, and the full 2015 to 2024 development-related share of the capital program, \$1.26 million, is included in the development charge calculation.

The development-related cost is allocated 87 per cent, or \$1.10 million, against new residential development, and 13 per cent, or \$163,800, against non-residential development. This yields an unadjusted development charge of \$439.18 per capita and \$7.34 per square metre.

TABLE 3 CASH FLOW ANALYSIS

After cash flow consideration, the residential calculated charge increases to \$497.60 per capita and the non-residential charge increases to \$8.36 per square metre.

The following table summarizes the Emergency Services development charge.

EMERGENCY SERVICES SUMMARY						
10-year Hist.	2015 - 2024		Unadjusted		Adjusted	
Service Level	Growth-Related	Capital Program	Development Charge		Development Charge	
per capita	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$719.82	\$1,684,486	\$1,259,993	\$439.18	\$7.34	\$497.60	\$8.36

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LOYALIST TOWNSHIP
INVENTORY OF CAPITAL ASSETS
EMERGENCY SERVICES

BUILDINGS Name	# of Square Feet										UNIT COST (\$/sq. ft.)
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Odessa Station	10,415	10,415	10,415	10,415	10,415	10,415	10,415	10,415	10,415	10,415	\$170
Amherstview Station	4,196	4,196	4,196	4,196	4,196	4,196	4,196	-	-	-	\$290
Amherstview Fire Station-2012	-	-	-	-	-	-	-	9,784	9,785	9,785	\$260
<i>Amherstview Station - Committed Excess Capacity</i>	-	-	-	-	-	-	-	(4,918)	(4,918)	(4,918)	\$260
Amherst Island Station	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	\$90
Bath Station	8,591	8,591	8,591	8,591	8,591	8,591	8,591	8,591	8,591	8,591	\$170
Fire Training Facility	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	\$110
Training Tower	1	1	1	1	1	2	2	2	2	2	\$218,000
Burn Room	1	1	1	1	1	1	1	1	1	1	\$62,000
Fire Training Storage Shed	1	1	1	1	1	1	1	1	1	1	\$18,000
Total (sq.ft.)	27,102	27,102	27,102	27,102	27,102	27,102	27,102	27,772	27,773	27,773	
Total (\$000)	\$5,126.9	\$5,126.9	\$5,126.9	\$5,126.9	\$5,126.9	\$5,344.9	\$5,344.9	\$5,393.1	\$5,393.4	\$5,393.4	

LAND Name	# of Hectares										UNIT COST (\$/ha)
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Amherst Island Station	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	\$95,000
Bath Station	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	\$95,000
Amherstview Fire Station - 2012	-	-	-	-	-	-	-	1.75	1.75	1.75	\$95,000
<i>Amherstview Station - Committed Excess Capacity</i>	-	-	-	-	-	-	-	(1.25)	(1.25)	(1.25)	\$95,000
Fire Training Facility	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	\$95,000
Training Tower	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	\$95,000
Burn Room	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	\$95,000
Test Tower & Burn Room Site	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	\$95,000
Odessa Firehall Station	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	\$95,000
Amherstview Firehall Station	0.33	0.33	0.33	0.33	0.33	0.33	0.33	-	-	-	\$95,000
Total Land (ha)	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.6	5.6	5.6	
Total (\$000)	\$516.3	\$516.3	\$516.3	\$516.3	\$516.3	\$516.3	\$516.3	\$532.6	\$532.6	\$532.6	

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LOYALIST TOWNSHIP
INVENTORY OF CAPITAL ASSETS
EMERGENCY SERVICES

VEHICLES	# of Vehicles										UNIT COST (\$/vehicle)
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Heavy Rescue Units	2	2	2	2	2	2	2	2	2	2	\$271,100
Light Rescue Units	2	2	2	2	2	3	3	2	2	2	\$174,000
Fire Prevention Van	1	1	1	1	1	2	2	2	1	1	\$29,000
Bush Truck 3/4 tonne	-	-	1	1	1	1	1	1	1	1	\$32,000
Other Pick up Trucks	-	1	1	1	2	2	2	2	2	2	\$32,000
Fire Chief Vehicle	1	1	1	1	1	1	1	1	1	1	\$35,000
Custom Pumpers	3	3	3	3	3	3	3	3	5	5	\$341,000
Conventional Pumpers	3	3	3	3	3	3	3	3	2	2	\$341,000
Tankers	4	4	4	4	4	4	4	4	4	4	\$221,000
Total (#)	16	17	18	18	19	21	21	20	20	20	
Total (\$000)	\$3,884.2	\$3,916.2	\$3,948.2	\$3,948.2	\$3,980.2	\$4,183.2	\$4,183.2	\$4,009.2	\$4,321.2	\$4,321.2	

FURNITURE & EQUIPMENT (\$)	Total Value of Furniture and Equipment									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Breathing Apparatus	\$216,000	\$216,000	\$216,000	\$216,000	\$216,000	\$216,000	\$216,000	\$226,000	\$230,000	\$322,000
Personal Fire Fighter Equipment	\$195,000	\$195,000	\$195,000	\$195,000	\$195,000	\$195,000	\$205,000	\$210,000	\$210,000	\$240,000
Communications Equipment	\$218,000	\$218,000	\$218,000	\$218,000	\$218,000	\$218,000	\$227,000	\$247,000	\$248,000	\$250,000
Vehicle Equipment	\$314,000	\$314,000	\$314,000	\$314,000	\$314,000	\$325,000	\$325,000	\$325,000	\$350,000	\$360,000
Defibrillator	\$27,000	\$27,000	\$27,000	\$27,000	\$27,000	\$27,000	\$27,000	\$27,000	\$30,000	\$33,000
Total (\$000)	\$970.0	\$970.0	\$970.0	\$970.0	\$970.0	\$981.0	\$1,000.0	\$1,035.0	\$1,068.0	\$1,205.0

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LOYALIST TOWNSHIP
CALCULATION OF SERVICE LEVELS
EMERGENCY SERVICES

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Historic Population	14,172	14,268	14,493	14,721	14,953	15,188	15,427	15,656	15,888	16,124

INVENTORY SUMMARY (\$000)

Buildings	\$5,126.9	\$5,126.9	\$5,126.9	\$5,126.9	\$5,126.9	\$5,344.9	\$5,344.9	\$5,393.1	\$5,393.4	\$5,393.4
Land	\$516.3	\$516.3	\$516.3	\$516.3	\$516.3	\$516.3	\$516.3	\$532.6	\$532.6	\$532.6
Vehicles	\$3,884.2	\$3,916.2	\$3,948.2	\$3,948.2	\$3,980.2	\$4,183.2	\$4,183.2	\$4,009.2	\$4,321.2	\$4,321.2
Furniture and Equipment	\$970.0	\$970.0	\$970.0	\$970.0	\$970.0	\$981.0	\$1,000.0	\$1,035.0	\$1,068.0	\$1,205.0
Total (\$000)	\$10,497.4	\$10,529.4	\$10,561.4	\$10,561.4	\$10,593.4	\$11,025.4	\$11,044.4	\$10,969.9	\$11,315.1	\$11,452.1

SERVICE LEVEL (\$/capita)											Average Service Level
Buildings	\$361.75	\$359.33	\$353.75	\$348.26	\$342.86	\$351.91	\$346.46	\$344.47	\$339.45	\$334.50	\$348.27
Land	\$36.43	\$36.19	\$35.63	\$35.07	\$34.53	\$33.99	\$33.47	\$34.02	\$33.52	\$33.03	\$34.59
Vehicles	\$274.07	\$274.47	\$272.42	\$268.20	\$266.18	\$275.42	\$271.16	\$256.08	\$271.97	\$268.00	\$269.80
Furniture and Equipment	\$68.44	\$67.98	\$66.93	\$65.89	\$64.87	\$64.59	\$64.82	\$66.11	\$67.22	\$74.73	\$67.16
Total (\$/capita)	\$740.70	\$737.97	\$728.72	\$717.42	\$708.44	\$725.91	\$715.91	\$700.68	\$712.17	\$710.26	\$719.82

LOYALIST TOWNSHIP
CALCULATION OF MAXIMUM ALLOWABLE
EMERGENCY SERVICES

10-Year Funding Envelope Calculation	
10 Year Average Service Level 2005 - 2014	\$719.82
Net Population Growth 2015 - 2024	1,750
Maximum Allowable Funding Envelope	\$1,259,993
Less: Uncommitted Excess Capacity	\$0
Discounted Maximum Allowable Funding Envelope	\$1,259,993

Excess Capacity Calculation	
Total Value of Inventory in 2014	\$11,452,127
Inventory Using Average Service Level	\$11,606,282
Excess Capacity	\$0
Excess Capacity:	committed

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	0% Reduction		Available DC Reserves	2015-2024	Post 2024
1.0 EMERGENCY SERVICES											
1.1 Recovery of Completed Projects											
1.1.1	Amherstview Fire Station - Debt Repayment Principal	Pre 2015	\$ 84,485	\$ -	\$ 84,485	\$ -	\$ -	\$ 84,485	\$ 26,009	\$ 58,476	\$ -
1.1.2	Amherstview Fire Station - Debt Repayment Principal	2015	\$ 48,893	\$ -	\$ 48,893	\$ -	\$ -	\$ 48,893	\$ -	\$ 48,893	\$ -
1.1.3	Amherstview Fire Station - Debt Repayment Principal	2016	\$ 66,413	\$ -	\$ 66,413	\$ -	\$ -	\$ 66,413	\$ -	\$ 66,413	\$ -
1.1.4	Amherstview Fire Station - Debt Repayment Principal	2017	\$ 68,073	\$ -	\$ 68,073	\$ -	\$ -	\$ 68,073	\$ -	\$ 68,073	\$ -
1.1.5	Amherstview Fire Station - Debt Repayment Principal	2018	\$ 69,775	\$ -	\$ 69,775	\$ -	\$ -	\$ 69,775	\$ -	\$ 69,775	\$ -
1.1.6	Amherstview Fire Station - Debt Repayment Principal	2019	\$ 71,519	\$ -	\$ 71,519	\$ -	\$ -	\$ 71,519	\$ -	\$ 71,519	\$ -
1.1.7	Amherstview Fire Station - Debt Repayment Principal	2020	\$ 73,307	\$ -	\$ 73,307	\$ -	\$ -	\$ 73,307	\$ -	\$ 73,307	\$ -
1.1.8	Amherstview Fire Station - Debt Repayment Principal	2021	\$ 75,140	\$ -	\$ 75,140	\$ -	\$ -	\$ 75,140	\$ -	\$ 75,140	\$ -
1.1.9	Amherstview Fire Station - Debt Repayment Principal	2022	\$ 77,019	\$ -	\$ 77,019	\$ -	\$ -	\$ 77,019	\$ -	\$ 77,019	\$ -
1.1.10	Amherstview Fire Station - Debt Repayment Principal	2023	\$ 78,944	\$ -	\$ 78,944	\$ -	\$ -	\$ 78,944	\$ -	\$ 78,944	\$ -
1.1.11	Amherstview Fire Station - Debt Repayment Principal	2024	\$ 80,918	\$ -	\$ 80,918	\$ -	\$ -	\$ 80,918	\$ -	\$ 80,918	\$ -
	Subtotal Recovery of Completed Projects		\$ 794,486	\$ -	\$ 794,486	\$ -	\$ -	\$ 794,486	\$ 26,009	\$ 768,476	\$ -
1.2 Vehicles and Equipment											
1.2.1	Dispatch Services Upgrade	2015	\$ 30,000	\$ -	\$ 30,000	\$ 26,733	\$ -	\$ 3,267	\$ -	\$ 3,267	\$ -
1.2.2	New Pumper 4-2 with Elevated Device	2017	\$ 850,000	\$ -	\$ 850,000	\$ -	\$ -	\$ 850,000	\$ -	\$ 483,750	\$ 366,250
	Subtotal Vehicles and Equipment		\$ 880,000	\$ -	\$ 880,000	\$ 26,733	\$ -	\$ 853,267	\$ -	\$ 487,016	\$ 366,250
1.3 Studies											
1.3.1	Fire Master Plan	2017	\$ 10,000	\$ -	\$ 10,000	\$ 5,500	\$ -	\$ 4,500	\$ -	\$ 4,500	\$ -
	Subtotal Studies		\$ 10,000	\$ -	\$ 10,000	\$ 5,500	\$ -	\$ 4,500	\$ -	\$ 4,500	\$ -
TOTAL EMERGENCY SERVICES			\$ 1,684,486	\$ -	\$ 1,684,486	\$ 32,233	\$ -	\$ 1,652,252	\$ 26,009	\$ 1,259,993	\$ 366,250

Note 1: The Debt payments only reflect the DC eligible related component of the total debenture

Residential Development Charge Calculation		
Residential Share of 2015-2024 DC Eligible Costs	87%	\$1,096,194
10 Year Growth in Population in New Units		2,496
Unadjusted Development Charge Per Capita (\$)		\$439.18
Non-Residential Development Charge Calculation		
Non-Residential Share of 2015-2024 DC Eligible Costs	13%	\$163,799
10 Year Growth in Square Metres		22,311
Unadjusted Development Charge Per Sq.M (\$)		\$7.34

2015 - 2024 Net Funding Envelope	\$1,259,993
Uncommitted Reserve Fund Balance Balance as at December 31, 2014	\$26,009

LOYALIST TOWNSHIP
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
EMERGENCY SERVICES
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)

EMERGENCY SERVICES	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	TOTAL
OPENING CASH BALANCE	\$0.0	(\$0.9)	\$56.4	(\$342.3)	(\$304.2)	(\$259.7)	(\$206.5)	(\$146.4)	(\$104.4)	(\$55.7)	
2015 - 2024 RESIDENTIAL FUNDING REQUIREMENTS											
- Emergency Services: Non Inflated	\$2.8	\$0.0	\$424.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$427.6
- Amherstview FireStation Debenture Principal	\$93.4	\$57.8	\$59.2	\$60.7	\$62.2	\$63.8	\$65.4	\$67.0	\$68.7	\$70.4	\$668.6
- Emergency Services: Inflated	\$96.3	\$57.8	\$501.2	\$60.7	\$62.2	\$63.8	\$65.4	\$67.0	\$68.7	\$70.4	\$1,113.4
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	263	265	251	254	257	263	265	223	226	229	2,496
REVENUE											
- DC Receipts: Inflated	\$130.9	\$134.5	\$129.9	\$134.1	\$138.4	\$144.5	\$148.5	\$127.5	\$131.8	\$136.2	\$1,356.3
INTEREST											
- Interest on Opening Balance	\$0.0	(\$0.0)	\$2.0	(\$18.8)	(\$16.7)	(\$14.3)	(\$11.4)	(\$8.1)	(\$5.7)	(\$3.1)	(\$76.1)
- Interest on In-year Transactions	\$0.6	\$1.3	(\$10.2)	\$1.3	\$1.3	\$1.4	\$1.5	\$1.1	\$1.1	\$1.2	\$0.5
- Interest Payment on Amherstview Station	(\$36.1)	(\$20.7)	(\$19.2)	(\$17.8)	(\$16.3)	(\$14.7)	(\$13.1)	(\$11.5)	(\$9.8)	(\$8.1)	(\$167.2)
TOTAL REVENUE	\$95.4	\$115.1	\$102.4	\$98.8	\$106.8	\$116.9	\$125.5	\$109.0	\$117.4	\$126.2	\$1,113.5
CLOSING CASH BALANCE	(\$0.9)	\$56.4	(\$342.3)	(\$304.2)	(\$259.7)	(\$206.5)	(\$146.4)	(\$104.4)	(\$55.7)	\$0.1	

2015 Adjusted Charge Per Capita **\$497.60**

Allocation of Capital Program

Residential Sector	87.0%
Non-Residential Sector	13.0%

Rates for 2015

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

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

EMERGENCY SERVICES	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	TOTAL
OPENING CASH BALANCE	\$0.00	(\$1.62)	\$5.34	(\$54.15)	(\$48.46)	(\$41.95)	(\$34.48)	(\$25.89)	(\$18.25)	(\$9.59)	
2015 - 2024 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Emergency Services: Non Inflated	\$0.4	\$0.0	\$63.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$63.9
- Amherstview FireStation Debenture Principal	\$14.0	\$8.6	\$8.8	\$9.1	\$9.3	\$9.5	\$9.8	\$10.0	\$10.3	\$10.5	\$99.9
- Emergency Services: Inflated	\$14.4	\$8.6	\$74.9	\$9.1	\$9.3	\$9.5	\$9.8	\$10.0	\$10.3	\$10.5	\$166.4
NEW NON-RESIDENTIAL DEVELOPMENT											
- Growth in Square Metres	2,166	2,184	2,253	2,272	2,292	2,312	2,332	2,150	2,167	2,184	22,311
REVENUE											
- DC Receipts: Inflated	\$18.1	\$18.6	\$19.6	\$20.2	\$20.7	\$21.3	\$22.0	\$20.6	\$21.2	\$21.8	\$204.1
INTEREST											
- Interest on Opening Balance	\$0.0	(\$0.1)	\$0.2	(\$3.0)	(\$2.7)	(\$2.3)	(\$1.9)	(\$1.4)	(\$1.0)	(\$0.5)	(\$12.7)
- Interest on In-year Transactions	\$0.1	\$0.2	(\$1.5)	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.1
- Interest Payment on Amherstview Station	(\$5.4)	(\$3.1)	(\$2.9)	(\$2.7)	(\$2.4)	(\$2.2)	(\$2.0)	(\$1.7)	(\$1.5)	(\$1.2)	(\$25.0)
TOTAL REVENUE	\$12.8	\$15.6	\$15.4	\$14.8	\$15.8	\$17.0	\$18.4	\$17.6	\$18.9	\$20.3	\$166.5
CLOSING CASH BALANCE	(\$1.6)	\$5.3	(\$54.2)	(\$48.5)	(\$42.0)	(\$34.5)	(\$25.9)	(\$18.3)	(\$9.6)	\$0.2	

2015 Adjusted Charge Per Sq. M.	\$8.36
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Allocation of Capital Program	
Residential Sector	87.0%
Non-Residential Sector	13.0%
Rates for 2015	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.2

PARKS AND RECREATION

APPENDIX B.2

PARKS AND RECREATION

Loyalist Township Recreation Services Department manages a variety of facilities, programs, services and special events for all ages. The Department oversees the activities associated with the W.J Henderson Recreation Centre, Amherstview Community Hall/ Leisure Centre, and Wilton Hall. The Township is also responsible for various park facilities including 12 sport fields, tennis and basketball courts, two outdoor rinks, and over 62 hectares of parkland.

TABLE 1 HISTORICAL SERVICE LEVELS

The ten-year historical inventory of capital assets for Parks and Recreation includes over 62,700 square feet of indoor recreation building space. The largest of these facilities include the W.J Henderson Recreation facility and the Amherstview Community Hall/ Leisure Centre. The current replacement value for the buildings amounts to \$12.77 million and the land associated with the buildings occupy over 7.50 hectares of land, which is valued at roughly \$712,200. The equipment found in the arenas, community centres, and community halls have a total value of \$1.13 million.

Loyalist Township has 25.77 hectares of community parkland which is valued at approximately \$824,500. An additional 36.44 hectares of local parkland in Loyalist has been developed by the private sector, and in accordance with the *DCA*, has been removed from the historical service level calculation. In addition to parkland, the Township offers outdoor recreation by way of ball diamonds, soccer fields, basketball courts, tennis courts, and outdoor rinks. The total value of these parks facilities amounts to approximately \$2.10 million. Special facilities such as picnic shelters, multi-purpose facilities, boat ramps, park bridges and play structures add \$1.05 million to the parks inventory.

The combined value of capital assets for Parks and Recreation is approximately \$18.56 million. The ten-year historical average service level is \$1,095.44 per capita, and this, multiplied by the ten-year forecast growth in population (1,750), results in a maximum allowable of \$1.92 million. Uncommitted excess capacity in the amount of \$901,100 has been identified in this service and is reduced from the calculated maximum allowable funding envelope. As required by the *DCA*, Parks and Recreation services must be reduced by ten per cent, as such a further \$101,600 is reduced from the funding envelope. After these deductions, the discounted

maximum allowable funding envelope brought forward to the development charge calculation is \$914,715.

**TABLE 2 2015 – 2024 DEVELOPMENT-RELATED CAPITAL PROGRAM &
CALCULATION OF THE “UNADJUSTED” DEVELOPMENT CHARGES**

The 2015–2024 development-related capital program for Parks and Recreation amounts to approximately \$10.25 million, of which, \$8.97 million is related to the recreation centre expansion in 2024. Other projects in the capital program include for the recovery of costs associated with the Amherstview Leisure and Activity Centre conversion (\$475,600), Recreation Maintenance Garage Expansion (\$150,000), and an outdoor splash park (\$300,000). The ten-year development-related capital program also includes for the phase two and phase three development of a park located in Amherstview at a combined cost of \$125,000 and the construction of a new soccer pitch parking lot for \$162,000.

The Township does not anticipate receiving any grants, subsidies or other recoveries to offset a portion of this program. Of the total net municipal costs, approximately \$48,600 (or 30 per cent) of the soccer pitch parking lot project cost has been identified as replacement and benefit to existing community share – this amount will not be funded from development charges. The legislated ten per cent discount totals \$1.02 million and is removed from the calculation. Approximately, \$447,200 is available in the Parks and Recreation DC reserve fund and will be used to fund the Amherstview Leisure and Activity Centre conversion previously undertaken for which development charges have not been used as well as a portion of the recreation maintenance garage expansion.

A significant component of the program, \$7.82 million, is considered to benefit the post-2024 population. This portion of the capital program is solely related to the recreation centre expansion in 2024 and is to be considered as committed excess capacity to be recovered from post-2024 development through subsequent development charge studies. It is important to note that less than 3 per cent (or \$251,300) of the total recreation centre expansion cost of \$8.97 million is being funded through development charges in this ten-year period.

The 2015 to 2024 costs eligible for recovery from development charges amount to \$914,700, which is allocated entirely against future residential development in the Township. This results in an unadjusted development charge of \$366.47 per capita.

TABLE 3 CASH FLOW ANALYSIS

After cash flow consideration, the calculated residential charge increases to \$380.50 per capita.

The following table summarizes the calculation of the Parks and Recreation Services development charge.

10-year Hist. Service Level per capita	PARKS AND RECREATION SUMMARY				Adjusted	
	2015 - 2024		Unadjusted		Development Charge	Development Charge
	Growth-Related Total	Capital Program Net DC Recoverable	Development Charge \$/capita	Development Charge \$/sq.m	\$/capita	\$/sq.m
\$1,095.44	\$10,247,594	\$914,715	\$366.47	\$0.00	\$380.50	\$0.00

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APPENDIX B.2
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LOYALIST TOWNSHIP
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION

BUILDINGS Name	# of Square Feet										UNIT COST (\$/sq. ft.)	
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014		
W.J. Henderson Rec. Centre - Indoor Pool	15,250	15,250	15,250	15,250	15,250	15,250	15,250	15,250	15,250	15,250	15,250	\$290
W.J. Henderson Rec. Centre - Indoor Arena	28,497	28,497	28,497	28,497	28,497	28,497	28,497	28,497	28,497	28,497	28,497	\$170
Amherstview Community Hall/ Leisure Centre	6,388	6,388	6,388	6,388	6,388	6,388	6,388	6,388	10,584	10,584	10,584	\$200
WPSF Canteen/Washrooms/Storage	882	882	882	882	882	882	882	882	882	882	882	\$100
WPSF Scoring Tower	100	100	100	100	100	100	100	100	100	100	100	\$100
WPSF Score Board	48	48	48	48	48	48	48	48	48	48	48	\$100
Recreation Dept Garage - Bath	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	4,024	4,024	4,024	\$170
Bath Centennial Park Storage	100	100	100	100	100	100	100	100	100	100	100	\$100
Wilton Hall	-	-	-	-	-	-	-	-	-	3,255	3,255	\$180
Total (sq.ft.)	53,487	53,487	53,487	53,487	53,487	53,487	53,487	53,487	59,485	62,740	62,740	
Total (\$000)	\$11,035.3	\$11,035.3	\$11,035.3	\$11,035.3	\$11,035.3	\$11,035.3	\$11,035.3	\$11,035.3	\$12,180.9	\$12,766.8	\$12,766.8	

LAND Name	# of Hectares										UNIT COST (\$/ha)	
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014		
W.J. Henderson Rec. Centre	6.48	6.48	6.48	6.48	6.48	6.48	6.48	6.48	6.48	6.48	6.48	\$95,000
Amherstview Community Hall	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.66	0.66	0.66	\$95,000
Recreation Dept Garage - Bath	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	\$95,000
Wilton Hall	-	-	-	-	-	-	-	-	-	0.20	0.20	\$95,000
Total (ha)	6.97	6.97	6.97	6.97	6.97	6.97	6.97	6.97	7.30	7.50	7.50	
Total (\$000)	\$661.7	\$661.7	\$661.7	\$661.7	\$661.7	\$661.7	\$661.7	\$661.7	\$693.0	\$712.0	\$712.0	

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LOYALIST TOWNSHIP
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION

VEHICLES	# of Vehicles										UNIT COST (\$/each)
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Riding Lawn Mowers	7	8	9	9	9	9	10	10	10	10	\$ 24,000
Groomer	1	1	1	1	1	1	1	1	1	1	\$ 8,000
Scoreboards/Clocks	1	1	1	1	1	1	1	1	1	1	\$ 27,000
Trailer	2	2	2	2	2	2	2	2	2	2	\$ 3,000
Front End Loader	1	1	1	1	1	1	1	1	1	1	\$ 52,000
Zamboni	1	1	1	1	1	1	1	1	1	1	\$ 106,000
Dump Truck (2 tonne)	1	1	1	1	1	1	1	1	1	1	\$ 168,000
Pick up Trucks	4	5	5	5	5	5	6	6	7	7	\$ 42,000
Tractor	1	1	1	1	1	1	1	1	1	1	\$ 68,000
Pool Equipment	1	1	1	1	1	1	1	1	1	1	\$ 34,000
1 Tonne	0.5	0.5	0.5	0.5	0.5	0.5	0.5	1.5	1.5	1.5	\$ 43,000
Floor Scrubbers	2	2	2	2	2	2	2	2	2	2	\$ 9,000
Grass Top Dresser	-	-	-	1	1	1	1	1	1	1	\$ 19,000
Brush Chipper	-	-	-	-	-	-	1	1	1	1	\$ 30,000
Total (#)	23	25	26	27	27	27	30	30.50	31.50	31.50	
Total (\$000)	\$844.5	\$910.5	\$934.5	\$953.5	\$953.5	\$953.5	\$1,049.5	\$1,092.5	\$1,134.5	\$1,134.5	

Note: 1 tonne truck is used 50% of the time for recreation

LOYALIST TOWNSHIP
 INVENTORY OF CAPITAL ASSETS
 PARKS DIVISION - PARKLAND

COMMUNITY PARKS Park Name	# of Hectares of Developed Area										UNIT COST (\$/ha)	
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014		
Fairfield Park - swings/climbing wall/slide/benches/picnic tables	2.62	2.62	2.62	2.62	2.62	2.62	2.62	2.62	2.62	2.62	2.62	\$32,000
Lakeview Park - swings/slide/climbing apparatus/outdoor rink	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$32,000
Willie Pratt Sports Field - play structure/tire swings	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	\$32,000
Kilminster Park	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	\$32,000
Odessa Centennial Park	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	\$32,000
J. Earl Burt Memorial Park - swings	2.02	2.02	2.02	3.24	3.24	3.24	3.24	3.24	3.24	3.24	3.24	\$32,000
Dinosaur Park - swings/slide/dinosaur play structure/climber	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	\$32,000
Bath Centennial Park	1.62	1.62	1.62	1.62	1.62	1.62	1.62	1.62	1.62	1.62	1.62	\$32,000
Amherst Drive Parkland/Loyalist Park	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	2.63	2.63	\$32,000
Total Park (ha)	23.12	23.12	23.12	24.34	24.34	24.34	24.34	24.34	24.34	25.77	25.77	
Total (\$000)	\$739.9	\$739.9	\$739.9	\$778.9	\$778.9	\$778.9	\$778.9	\$778.9	\$778.9	\$824.5	\$824.5	

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LOYALIST TOWNSHIP
INVENTORY OF CAPITAL ASSETS
PARKS DIVISION - PARKLAND

LOCAL PARKS Park Name	# of Hectares of Developed Area										UNIT COST (\$/ha)
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Amherst Island Back Beach	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	\$ -
Amherst Island Centennial Park	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	\$ -
Amherst Island South Shore Park	0.00	0.00	0.00	0.00	0.72	0.72	0.72	0.72	0.72	0.72	\$ -
Amherst Island Ferry Dock Park	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.12	0.12	\$ -
Amherst Island Stella Bay (Dock) Park - benches/picnic table	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$ -
Amherst Dr. Parkette	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	\$ -
Amherstview Centennial Park - 2 bay swings/play structure	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	\$ -
Eastside Park	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	\$ -
Brooklands Park	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	\$ -
Harwood Village Park	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	\$ -
Harwood Village Park - Block A	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$ -
Island View Park - picnic table/bench	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	\$ -
Light House Park - picnic tables	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.3	0.30	\$ -
Lower Lakeside Park	0.00	0.00	0.00	0.00	0.00	0.00	1.30	1.30	1.3	1.30	\$ -
McPherson Park - bench	0.99	0.99	0.99	0.99	0.99	0.99	0.99	0.99	0.99	0.99	\$ -
Queen's Acres Park	0.80	0.80	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	\$ -
Lot East of Fairfield Park	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	\$ -
Lot South of Investa	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	\$ -
Lot West of Investa - benches	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.04	0.40	\$ -
Briscoe Park - swings/ picnic tables/bench/play structure	1.69	1.69	1.69	1.69	1.69	1.69	1.69	1.69	1.69	1.69	\$ -
Bulch Park - bench/picnic table	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$ -
Finkle Shore Park - benches/picnic tables	0.00	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	\$ -
Hawley Park - basket ball court/benches/picnic tables	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	\$ -
Heritage Park - bench	1.44	1.44	1.44	1.44	1.44	1.44	1.44	1.44	1.44	1.44	\$ -
Bridge St Parkland - benches/picnic tables BBQ	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$ -
Elwood Dopking Park - swings/slide	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64	\$ -
Sunny Side Park	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.6	0.60	\$ -
Upper Lakeside Park	0.00	0.00	0.00	0.00	0.00	0.00	1.09	1.09	1.09	1.09	\$ -
William St Park swings	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	\$ -
Millcreek Park	3.52	3.52	3.52	3.52	3.52	3.52	3.52	3.52	3.52	3.52	\$ -
Wilton Hall	-	-	-	-	-	-	-	-	0.19	0.19	\$ -
Parkland to be named north of school Bath	-	-	-	-	-	-	-	-	2.32	2.32	\$ -
Jessup Lane Park	-	-	-	-	-	-	-	-	2.79	2.79	\$ -
Bayshore Drive Parkette	-	-	-	-	-	-	-	-	0.19	0.19	\$ -
Floating Bridge Park	-	-	-	-	-	-	-	-	0.44	0.44	\$ -
Violet Park	0.16	0.16	0.16	0.00	0.00	0.00	0.00	0.00	0	0.00	\$ -
Parkland at Bath Fire Hall including tennis courts	5.72	5.72	5.72	5.72	5.72	5.72	5.72	5.72	5.72	5.72	\$ -
Wilton Playground - play structure/swings/spring horses/basket ball court/BBQ	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	\$ -
Total (#)	25.88	28.29	27.49	27.33	28.05	28.05	30.44	30.44	36.08	36.44	
Total (\$000)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	

LOYALIST TOWNSHIP
INVENTORY OF CAPITAL ASSETS
PARKS DIVISION - PARK FACILITIES

SOFTBALL DIAMONDS Park Name	# of Softball Diamonds										UNIT COST (\$/unit)
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Willie Pratt Sports Field	2	2	2	2	2	2	2	2	2	2	\$189,900
Elwood Dopking Park	1	1	1	1	1	1	1	1	1	1	\$12,100
Kilminster Park	1	1	1	1	1	1	1	1	1	1	\$151,900
J. Earl Burt Memorial Park	1	1	1	1	1	1	1	1	1	1	\$151,900
Centennial Park (Odessa)	1	1	1	1	1	1	1	1	1	1	\$12,100
School Board Property (Bath)	1	1	1	1	1	1	1	1	1	1	\$151,900
School Board Property (Amherstview)	2	2	2	2	2	2	2	2	2	2	\$151,900
Total (#)	9	9	9	9	9	9	9	9	9	9	
Total (\$000)	\$1,163.5	\$1,163.5	\$1,163.5	\$1,163.5	\$1,163.5	\$1,163.5	\$1,163.5	\$1,163.5	\$1,163.5	\$1,163.5	

SOCCER FIELDS Park Name	# of Soccer Fields										UNIT COST (\$/unit)
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Willie Pratt Sports Field (Lit)	1	1	1	1	1	1	1	1	1	1	\$372,000
Willie Pratt Sports Field (Unlit)	1	1	1	1	1	1	1	1	1	1	\$91,400
W.J. Henderson Recreation Centre	-	-	-	-	1	1	1	1	1	1	\$237,000
Total (#)	2	2	2	2	3	3	3	3	3	3	
Total (\$000)	\$463.4	\$463.4	\$463.4	\$463.4	\$700.4	\$700.4	\$700.4	\$700.4	\$700.4	\$700.4	

TENNIS COURTS Park Name	# of Tennis Courts										UNIT COST (\$/unit)
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Bath Tennis Courts	2	2	2	2	2	2	2	2	2	2	\$53,400
Total (#)	2	2	2	2	2	2	2	2	2	2	
Total (\$000)	\$106.8	\$106.8	\$106.8	\$106.8	\$106.8	\$106.8	\$106.8	\$106.8	\$106.8	\$106.8	

**LOYALIST TOWNSHIP
 INVENTORY OF CAPITAL ASSETS
 PARKS DIVISION - PARK FACILITIES**

BASKETBALL COURTS Park Name	# of Basketball Courts										UNIT COST (\$/unit)
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Hawley Court Park	1	1	1	1	1	1	1	1	1	1	\$27,500
Wilton	1	1	1	1	1	1	1	1	1	1	\$27,500
Briscoe Park	1	1	1	1	1	1	1	1	1	1	\$27,500
Total (#)	3	3	3	3	3	3	3	3	3	3	
Total (\$000)	\$82.5	\$82.5	\$82.5	\$82.5	\$82.5	\$82.5	\$82.5	\$82.5	\$82.5	\$82.5	\$82.5

OUTDOOR RINKS Park Name	# of Outdoor Rinks										UNIT COST (\$/unit)
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Lakeview Park	1	1	1	1	1	-	-	-	-	-	\$27,500
Ray Craft Parks	1	1	1	1	1	1	1	1	1	1	\$13,200
Skater Park	1	1	1	1	1	1	1	1	1	1	\$13,200
Total (#)	3	3	3	3	3	2	2	2	2	2	
Total (\$000)	\$53.9	\$53.9	\$53.9	\$53.9	\$53.9	\$26.4	\$26.4	\$26.4	\$26.4	\$26.4	\$26.4

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LOYALIST TOWNSHIP
INVENTORY OF CAPITAL ASSETS
PARKS DIVISION - SPECIAL FACILITIES

PICNIC SHELTERS Park Name	Total Value of Picnic Shelters (\$000)									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Finkell Shores	\$101,000	\$101,000	\$101,000	\$101,000	\$101,000	\$101,000	\$101,000	\$101,000	\$101,000	\$101,000
Mill Creek Park	\$66,000	\$66,000	\$66,000	\$66,000	\$66,000	\$66,000	\$66,000	\$66,000	\$66,000	\$66,000
Wilton Park - Shelter	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
Total (\$000)	\$179.0	\$179.0	\$179.0	\$179.0	\$179.0	\$179.0	\$179.0	\$179.0	\$179.0	\$179.0

OUTDOOR MULTI-PURPOSE FACILITY Park Name	Total Value of Outdoor Multi-Purpose Facility (\$000)									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Odessa Fairground	\$70,400	\$70,400	\$70,400	\$70,400	\$70,400	\$70,400	\$70,400	\$70,400	\$334,400	\$597,000
Total (\$000)	\$70.4	\$70.4	\$70.4	\$70.4	\$70.4	\$70.4	\$70.4	\$70.4	\$334.4	\$597.0

BOAT RAMPS (\$000) Park Name	Total Value of Boat Ramps (\$000)									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Finkle Shore Park	\$28,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000
Amherst Island	\$83,000	\$83,000	\$83,000	\$83,000	\$83,000	\$83,000	\$83,000	\$83,000	\$83,000	\$83,000
Total (\$000)	\$111.0	\$138.0	\$138.0	\$138.0	\$138.0	\$138.0	\$138.0	\$138.0	\$138.0	\$138.0

PARK BRIDGES (\$000) Park Name	Total Value of Park Bridges (\$000)									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Centennial Park- Bath - (2)	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000
Babcock Mill Park	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000
Total (\$000)	\$55.0	\$55.0	\$55.0	\$55.0	\$55.0	\$55.0	\$55.0	\$55.0	\$55.0	\$55.0

PLAY STRUCTURES (\$000) Park Name	Total Value of Park Play Structures (\$000)									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Combined all Parks	\$77,500	\$77,500	\$77,500	\$77,500	\$77,500	\$77,500	\$77,500	\$77,500	\$77,500	\$77,500
Total (\$000)	\$77.5	\$77.5	\$77.5	\$77.5	\$77.5	\$77.5	\$77.5	\$77.5	\$77.5	\$77.5

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**LOYALIST TOWNSHIP
CALCULATION OF SERVICE LEVELS
PARKS AND RECREATION**

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Historic Population	14,172	14,268	14,493	14,721	14,953	15,188	15,427	15,656	15,888	16,124

INVENTORY SUMMARY (\$000)

Indoor Recreation	\$12,541.5	\$12,607.5	\$12,631.5	\$12,650.5	\$12,650.5	\$12,650.5	\$12,746.5	\$13,966.4	\$14,613.3	\$14,613.3
Parkland	\$739.9	\$739.9	\$739.9	\$778.9	\$778.9	\$778.9	\$778.9	\$778.9	\$824.5	\$824.5
Park Facilities	\$1,870.1	\$1,870.1	\$1,870.1	\$1,870.1	\$2,107.1	\$2,079.6	\$2,079.6	\$2,079.6	\$2,079.6	\$2,079.6
Special Facilities	\$492.9	\$519.9	\$519.9	\$519.9	\$519.9	\$519.9	\$519.9	\$519.9	\$783.9	\$1,046.5
Total (\$000)	\$15,644.4	\$15,737.4	\$15,761.4	\$15,819.4	\$16,056.4	\$16,028.9	\$16,124.9	\$17,344.8	\$18,301.3	\$18,563.9

SERVICE LEVEL (\$/capita)

**Average
Service
Level**

Indoor Recreation	\$884.93	\$883.62	\$871.56	\$859.33	\$846.01	\$832.91	\$826.25	\$892.08	\$919.75	\$906.31	\$872.28
Parkland	\$52.21	\$51.86	\$51.05	\$52.91	\$52.09	\$51.28	\$50.49	\$49.75	\$51.89	\$51.13	\$51.47
Park Facilities	\$131.95	\$131.07	\$129.03	\$127.03	\$140.91	\$136.92	\$134.80	\$132.83	\$130.89	\$128.98	\$132.44
Special Facilities	\$34.78	\$36.44	\$35.87	\$35.32	\$34.77	\$34.23	\$33.70	\$33.21	\$49.34	\$64.90	\$39.26
Total (\$/capita)	\$1,103.87	\$1,102.99	\$1,087.52	\$1,074.59	\$1,073.78	\$1,055.35	\$1,045.24	\$1,107.86	\$1,151.87	\$1,151.33	\$1,095.44

**LOYALIST TOWNSHIP
CALCULATION OF MAXIMUM ALLOWABLE
PARKS AND RECREATION**

10-Year Funding Envelope Calculation

10 Year Average Service Level 2005 - 2014	\$1,095.44
Net Population Growth 2015 - 2024	1,750
Maximum Allowable Funding Envelope	\$1,917,489
Less: Uncommitted Excess Capacity	\$901,139
Less: 10% Legislated Discount	\$101,635
Discounted Maximum Allowable Funding Envelope	\$914,715

Excess Capacity Calculation

Total Value of Inventory in 2014	\$18,563,875
Inventory Using Average Service Level	\$17,662,736
Excess Capacity	\$901,139
Excess Capacity:	Uncommitted

LOYALIST TOWNSHIP
DEVELOPMENT-RELATED CAPITAL PROGRAM
PARKS AND 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	10% Reduction		Available DC Reserves	2015-2024	Post 2024
2.0 PARKS AND RECREATION											
2.1 Buildings, Land & Furnishings											
2.1.1	Amherstview Leisure and Activity Centre - Committed Excess Capacity	2015	\$ 475,594	\$ -	\$ 475,594	\$ -	\$ 47,559	\$ 428,034	\$ 428,034	\$ -	\$ -
2.1.2	Recreation Maintenance Garage Expansion	2016	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ 15,000	\$ 135,000	\$ 19,136	\$ 115,864	\$ -
2.1.3	Outdoor Splash Park	2017	\$ 300,000	\$ -	\$ 300,000	\$ -	\$ 30,000	\$ 270,000	\$ -	\$ 270,000	\$ -
2.1.4	Concept Plan for Recreation Expansion	2017	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ 4,000	\$ 36,000	\$ -	\$ 36,000	\$ -
2.1.5	Provision for Recreation Centre Expansion	2024	\$ 8,965,000	\$ -	\$ 8,965,000	\$ -	\$ 896,500	\$ 8,068,500	\$ -	\$ 251,291	\$ 7,817,209
	Subtotal Buildings, Land & Furnishings		\$ 9,930,594	\$ -	\$ 9,930,594	\$ -	\$ 993,059	\$ 8,937,534	\$ 447,171	\$ 673,155	\$ 7,817,209
2.2 Vehicles and Equipment											
2.2.1	Pickup Truck	2023	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ 3,000	\$ 27,000	\$ -	\$ 27,000	\$ -
	Subtotal Vehicles and Equipment		\$ 30,000	\$ -	\$ 30,000	\$ -	\$ 3,000	\$ 27,000	\$ -	\$ 27,000	\$ -
2.3 Parks											
2.3.1	Park Development Amherst Drive - Phase 2	2015	\$ 75,000	\$ -	\$ 75,000	\$ -	\$ 7,500	\$ 67,500	\$ -	\$ 67,500	\$ -
2.3.2	Park Development Amherst Drive - Phase 3	2016	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 5,000	\$ 45,000	\$ -	\$ 45,000	\$ -
	Subtotal Parks		\$ 125,000	\$ -	\$ 125,000	\$ -	\$ 12,500	\$ 112,500	\$ -	\$ 112,500	\$ -
2.4 Park Facilities											
2.4.1	Soccer Pitch Parking Lot for Recreation Centre	2016	\$ 162,000	\$ -	\$ 162,000	\$ 48,600	\$ 11,340	\$ 102,060	\$ -	\$ 102,060	\$ -
	Subtotal Park Facilities		\$ 162,000	\$ -	\$ 162,000	\$ 48,600	\$ 11,340	\$ 102,060	\$ -	\$ 102,060	\$ -
TOTAL PARKS AND RECREATION			\$ 10,247,594	\$ -	\$ 10,247,594	\$ 48,600	\$ 1,019,899	\$ 9,179,094	\$ 447,171	\$ 914,715	\$ 7,817,209

Residential Development Charge Calculation		
Residential Share of 2015-2024 DC Eligible Costs	100%	\$914,715
10 Year Growth in Population in New Units		2,496
Unadjusted Development Charge Per Capita (\$)		\$366.47
Non-Residential Development Charge Calculation		
Non-Residential Share of 2015-2024 DC Eligible Costs	0%	\$0
10 Year Growth in Square Metres		22,311
Unadjusted Development Charge Per Sq.M (\$)		\$0.00

2015 - 2024 Net Funding Envelope	\$914,715
Uncommitted Reserve Fund Balance Balance as at December 31, 2014	\$447,171

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TABLE 3

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

PARKS AND RECREATION	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	TOTAL
OPENING CASH BALANCE	\$0.0	\$33.2	(\$135.6)	(\$368.0)	(\$283.9)	(\$191.8)	(\$90.0)	\$20.7	\$120.6	\$195.2	
2015 - 2024 RESIDENTIAL FUNDING REQUIREMENTS											
- Parks And Recreation: Non Inflated	\$67.5	\$262.9	\$306.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$27.0	\$251.3	\$914.7
- Parks And Recreation: Inflated	\$67.5	\$268.2	\$318.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$31.6	\$300.3	\$986.0
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	263	265	251	254	257	263	265	223	226	229	2,496
REVENUE											
- DC Receipts: Inflated	\$100.1	\$102.8	\$99.4	\$102.6	\$105.8	\$110.5	\$113.6	\$97.5	\$100.8	\$104.1	\$1,037.2
INTEREST											
- Interest on Opening Balance	\$0.0	\$1.2	(\$7.5)	(\$20.2)	(\$15.6)	(\$10.6)	(\$4.9)	\$0.7	\$4.2	\$6.8	(\$45.9)
- Interest on In-year Transactions	\$0.6	(\$4.5)	(\$6.0)	\$1.8	\$1.9	\$1.9	\$2.0	\$1.7	\$1.2	(\$5.4)	(\$4.9)
TOTAL REVENUE	\$100.7	\$99.4	\$85.9	\$84.2	\$92.0	\$101.9	\$110.6	\$99.9	\$106.2	\$105.5	\$986.4
CLOSING CASH BALANCE	\$33.2	(\$135.6)	(\$368.0)	(\$283.9)	(\$191.8)	(\$90.0)	\$20.7	\$120.6	\$195.2	\$0.4	

2015 Adjusted Charge Per Capita	\$380.50
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Allocation of Capital Program	
Residential Sector	100.0%
Non-Residential Sector	0.0%
Rates for 2015	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.3

PUBLIC WORKS: BUILDINGS & FLEET

APPENDIX B.3

PUBLIC WORKS: BUILDINGS & FLEET

The Public Works Division has responsibility for solid waste collection and disposal, the maintenance of the sanitary and storm sewer systems, sidewalks, streets, including winter control, bridges and culverts, municipal parklands and urban forestry. Note that the engineered components of roads and related construction and storm water management are included in Appendix C.

TABLE 1 HISTORICAL SERVICE LEVELS

The ten-year historical inventory of capital assets for Public Works includes approximately 54,800 square feet of building space with a replacement value of \$5.41 million. The 9.2 hectares of land associated with the Public Works buildings are valued at \$869,300. The fleet owned and operated by the Public Works division staff also add an additional \$6.93 million to the value of the capital assets.

The total value of the Public Works capital infrastructure is estimated to be \$13.21 million. The ten-year historical average service level is \$789.03 per capita, and multiplied by the ten-year forecast of net population growth, results in a maximum allowable of \$1.38 million. Under the *Development Charges Act, 1997*, services related to a highway as defined under subsection 1(1) of the *Municipal Act, 2001*, need not to be reduced by the legislated 10 per cent (as with other general services). The services and capital assets of Public Works are considered to be related to a highway, and as such, the maximum allowable of \$1.38 million is not required to be reduced by ten per cent. Excess capacity in the amount of approximately \$492,000 has been identified for this service and is removed from the funding envelope. Therefore, the fully calculated maximum allowable funding envelope is reduced to \$889,200 and is brought forward to the development charge calculation.

TABLE 2 2015 – 2024 DEVELOPMENT-RELATED CAPITAL PROGRAM & CALCULATION OF THE “UNADJUSTED” DEVELOPMENT CHARGES

The ten-year development-related capital plan for Public Works is largely related to the garage expansion at a cost of \$900,000 in 2018. The capital program also recovers for the acquisition of two public works vehicles: a trackless tractor and a new tandem plow truck for a cost of \$160,000 and \$250,000, respectively.

Altogether, the ten-year capital forecast for Public Works amounts to \$1.31 million. No grants, subsidies or other recoveries have been identified for this service. As a result of all the capital projects included in the program being development-related additions to the Public Works inventory, no replacement shares are identified. The Township also has approximately \$391,700 available in the Public Works DC reserve fund to help offset the cost of the capital program. Another portion of the program, \$29,100, is considered to benefit the post-2024 population which can be recovered in subsequent development charge studies. The remaining \$889,200 is then brought forward to the development charges calculation.

The development-related cost is allocated 87 per cent, or \$773,600, against new residential development, and 13 per cent, or \$115,600, against non-residential development. This yields an unadjusted development charge of \$309.93 per capita and \$5.18 per square metre.

TABLE 3 CASH FLOW ANALYSIS

After cash flow consideration, the calculated residential charge increase to \$322.30 per capita and the non-residential charge increases to \$5.41 per square metre.

The following table summarizes the calculation of the Public Works: Buildings & Fleet development charge.

10-year Hist. Service Level per capita	PUBLIC WORKS: BUILDINGS & FLEET SUMMARY					
	2015 - 2024		Unadjusted		Adjusted	
	Growth-Related Total	Capital Program Net DC Recoverable	Development Charge		Development Charge	
			\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$789.03	\$1,310,000	\$889,176	\$309.93	\$5.18	\$322.30	\$5.41

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LOYALIST TOWNSHIP
INVENTORY OF CAPITAL ASSETS
PUBLIC WORKS - BUILDINGS

BUILDINGS Name	# of Square Feet										UNIT COST (\$/sq. ft.)
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
County Road 6 Site Works Garage											
Sand Dome 1 (County Rd. #6)	8,171	8,171	8,171	8,171	8,171	8,171	8,171	8,171	8,171	8,171	\$33
Sand Dome 2 (County Rd. #6)	6,504	6,504	6,504	6,504	6,504	6,504	6,504	6,504	-	-	\$33
Salt and Sand Shed-2013 (County Rd. #6)	-	-	-	-	-	-	-	-	12,990	12,990	\$52
County Road 6 Works Garage	19,852	19,852	19,852	19,852	19,852	19,852	19,852	19,852	19,852	19,852	\$170
County Road 4 Site (Millhaven)											
Sand Dome (County Rd. #4)	6,362	6,362	6,362	6,362	6,362	6,362	6,362	6,362	6,362	6,362	\$33
Salt Shed (County Rd. #4)	600	600	600	600	600	600	600	600	600	600	\$33
Salt Shed (County Rd. #4)	600	600	600	600	600	600	600	600	600	600	\$33
Amherst Island											
Works Garage - Amherst Island	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	\$165
Storage Shed (Salt)	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	\$12
Total (sq.ft.)	48,289	48,289	48,289	48,289	48,289	48,289	48,289	48,289	48,289	54,775	54,775
Total (\$000)	\$4,948.1	\$4,948.1	\$4,948.1	\$4,948.1	\$4,948.1	\$4,948.1	\$4,948.1	\$4,948.1	\$4,948.1	\$5,413.4	\$5,413.4

LAND Name	# of Hectares										UNIT COST (\$/ha)
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
County Road 6 Site Works Garage	6.53	6.53	6.53	6.53	6.53	6.53	6.53	6.53	6.53	6.53	\$95,000
County Road 4 Site (Millhaven)	1.36	1.36	1.36	1.36	1.36	1.36	1.36	1.36	1.36	1.36	\$95,000
Works Garage - Amherst Island	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	\$95,000
Total (ha)	9.2	9.2	9.2	9.2	9.2	9.2	9.2	9.2	9.2	9.2	
Total (\$000)	\$869.3	\$869.3	\$869.3	\$869.3	\$869.3	\$869.3	\$869.3	\$869.3	\$869.3	\$869.3	\$869.3

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TABLE 1 - PAGE 2

LOYALIST TOWNSHIP
INVENTORY OF CAPITAL ASSETS
PUBLIC WORKS - FLEET

FLEET AND RELATED EQUIPMENT	# of Municipal Fleet and Related Equipment										UNIT COST (\$/Vehicle)
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Pick Ups	8	8	8	8	8	8	8	8	7	7	\$44,000
Crew Cabs	1	1	1	1	1	1	1	1	2	2	\$47,000
1 Tons	1.5	1.5	1.5	1.5	1.5	1.5	2.5	2.5	3.5	3.5	\$43,000
Single Axles Dump Truck	4	4	4	4	4	4	4	5	5	5	\$232,000
Tandem Dump Truck	5	5	5	6	6	6	7	8	8	8	\$279,000
Backhoe	2	2	2	2	2	2	2	2	2	2	\$126,000
Grader	2	2	2	2	2	2	2	2	2	2	\$369,000
Gradall	1	1	1	1	1	1	1	1	1	1	\$494,000
Loader	2	2	2	2	2	2	2	2	2	2	\$141,000
Tractor/Mower	3	3	3	3	3	3	3	3	3	3	\$113,000
Trailers	1	1	1	1	1	1	1	1	1	1	\$25,000
Skid Steer	1	1	1	1	1	1	1	1	1	1	\$35,000
Brush Chipper	1	1	1	1	1	1	1	1	1	1	\$39,000
Sidewalk Plow	2	2	2	3	3	3	3	3	3	3	\$114,000
Street Sweeper	-	-	-	1	1	1	1	1	1	1	\$236,000
Steamer	1	1	1	1	1	1	1	1	1	1	\$9,000
Sander	2	2	2	2	2	2	3	3	3	3	\$28,000
Roller	-	-	-	-	-	-	-	-	1	1	\$112,000
Total Fleet (#)	37	37	37	40	40	40	44	46	48	48	
Total Fleet (\$000)	\$5,213.0	\$5,213.0	\$5,213.0	\$5,842.0	\$5,842.0	\$5,842.0	\$6,262.5	\$6,773.5	\$6,931.5	\$6,931.5	

Note: 1 tone truck is used for public works 50% of the time

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APPENDIX B.3
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LOYALIST TOWNSHIP
CALCULATION OF SERVICE LEVELS
PUBLIC WORKS: BUILDINGS AND FLEET

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Historic Population	14,172	14,268	14,493	14,721	14,953	15,188	15,427	15,656	15,888	16,124

INVENTORY SUMMARY (\$000)

Building	\$4,948.1	\$4,948.1	\$4,948.1	\$4,948.1	\$4,948.1	\$4,948.1	\$4,948.1	\$4,948.1	\$5,413.4	\$5,413.4
Land	\$869.3	\$869.3	\$869.3	\$869.3	\$869.3	\$869.3	\$869.3	\$869.3	\$869.3	\$869.3
Fleet	\$5,213.0	\$5,213.0	\$5,213.0	\$5,842.0	\$5,842.0	\$5,842.0	\$6,262.5	\$6,773.5	\$6,931.5	\$6,931.5
Total (\$000)	\$11,030.3	\$11,030.3	\$11,030.3	\$11,659.3	\$11,659.3	\$11,659.3	\$12,079.8	\$12,590.8	\$13,214.2	\$13,214.2

SERVICE LEVEL (\$/capita)											Average Service Level
Building	\$349.14	\$346.79	\$341.41	\$336.12	\$330.91	\$325.78	\$320.74	\$316.05	\$340.72	\$335.74	\$334.34
Land	\$61.33	\$60.92	\$59.98	\$59.05	\$58.13	\$57.23	\$56.35	\$55.52	\$54.71	\$53.91	\$57.71
Fleet	\$367.83	\$365.36	\$359.69	\$396.84	\$390.69	\$384.64	\$405.94	\$432.64	\$436.26	\$429.89	\$396.98
Total (\$/capita)	\$778.30	\$773.08	\$761.08	\$792.00	\$779.73	\$767.65	\$783.03	\$804.21	\$831.69	\$819.54	\$789.03

LOYALIST TOWNSHIP
CALCULATION OF MAXIMUM ALLOWABLE
PUBLIC WORKS: BUILDINGS AND FLEET

10-Year Funding Envelope Calculation	
10 Year Average Service Level 2005 - 2014	\$789.03
Net Population Growth 2015 - 2024	1,750
Maximum Allowable Funding Envelope	\$1,381,140
Less: Uncommitted Excess Capacity	\$491,964
Discounted Maximum Allowable Funding Envelope	\$889,176

Excess Capacity Calculation	
Total Value of Inventory in 2014	\$13,214,179
Inventory Using Average Service Level	\$12,722,215
Excess Capacity	\$491,964
Excess Capacity:	Uncommitted

LOYALIST TOWNSHIP
 DEVELOPMENT-RELATED CAPITAL PROGRAM
 PUBLIC WORKS: BUILDINGS AND 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	0% Reduction		Available DC Reserves	2015-2024	Post 2024
3.0 PUBLIC WORKS: BUILDINGS & FLEET											
3.1 Buildings, Land & Furnishings											
3.1.1	Garage Expansion	2018	\$ 900,000	\$ -	\$ 900,000	\$ -	\$ -	\$ 900,000	\$ 391,736	\$ 508,264	\$ -
	Subtotal Buildings, Land & Furnishings		\$ 900,000	\$ -	\$ 900,000	\$ -	\$ -	\$ 900,000	\$ 391,736	\$ 508,264	\$ -
3.2 Fleet											
3.2.1	Trackless Tractor	2019	\$ 160,000	\$ -	\$ 160,000	\$ -	\$ -	\$ 160,000	\$ -	\$ 160,000	\$ -
3.2.2	New Tandem Plow Truck	2020	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000	\$ -	\$ 220,912	\$ 29,088
	Subtotal Fleet		\$ 410,000	\$ -	\$ 410,000	\$ -	\$ -	\$ 410,000	\$ -	\$ 380,912	\$ 29,088
TOTAL PUBLIC WORKS: BUILDINGS & FLEET			\$ 1,310,000	\$ -	\$ 1,310,000	\$ -	\$ -	\$ 1,310,000	\$ 391,736	\$ 889,176	\$ 29,088

Residential Development Charge Calculation		
Residential Share of 2015-2024 DC Eligible Costs	87%	\$773,583
10 Year Growth in Population in New Units		2,496
Unadjusted Development Charge Per Capita (\$)		\$309.93
Non-Residential Development Charge Calculation		
Non-Residential Share of 2015-2024 DC Eligible Costs	13%	\$115,593
10 Year Growth in Square Metres		22,311
Unadjusted Development Charge Per Sq.M (\$)		\$5.18

2015 - 2024 Net Funding Envelope	\$889,176
Uncommitted Reserve Fund Balance Balance as at December 31, 2014	\$391,736

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

PUBLIC WORKS: BUILDINGS & FLEET	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	TOTAL
OPENING CASH BALANCE	\$0.00	\$86.28	\$177.93	\$269.83	(\$113.60)	(\$182.50)	(\$314.39)	(\$233.80)	(\$162.61)	(\$84.76)	
2015 - 2024 RESIDENTIAL FUNDING REQUIREMENTS											
- Public Works: Buildings & Fleet: Non Inflated	\$0.0	\$0.0	\$0.0	\$442.2	\$139.2	\$192.2	\$0.0	\$0.0	\$0.0	\$0.0	\$773.6
- Public Works: Buildings & Fleet: Inflated	\$0.0	\$0.0	\$0.0	\$469.3	\$150.7	\$212.2	\$0.0	\$0.0	\$0.0	\$0.0	\$832.1
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	263	265	251	254	257	263	265	223	226	229	2,496
REVENUE											
- DC Receipts: Inflated	\$84.8	\$87.1	\$84.2	\$86.9	\$89.7	\$93.6	\$96.2	\$82.6	\$85.3	\$88.2	\$878.6
INTEREST											
- Interest on Opening Balance	\$0.0	\$3.0	\$6.2	\$9.4	(\$6.2)	(\$10.0)	(\$17.3)	(\$12.9)	(\$8.9)	(\$4.7)	(\$41.4)
- Interest on In-year Transactions	\$1.5	\$1.5	\$1.5	(\$10.5)	(\$1.7)	(\$3.3)	\$1.7	\$1.4	\$1.5	\$1.5	(\$4.8)
TOTAL REVENUE	\$86.3	\$91.6	\$91.9	\$85.8	\$81.8	\$80.3	\$80.6	\$71.2	\$77.8	\$85.1	\$832.4
CLOSING CASH BALANCE	\$86.3	\$177.9	\$269.8	(\$113.6)	(\$182.5)	(\$314.4)	(\$233.8)	(\$162.6)	(\$84.8)	\$0.3	

2015 Adjusted Charge Per Capita **\$322.30**

Allocation of Capital Program	
Residential Sector	87.0%
Non-Residential Sector	13.0%
Rates for 2015	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

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

PUBLIC WORKS: BUILDINGS & FLEET	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	TOTAL
OPENING CASH BALANCE	\$0.00	\$11.90	\$24.63	\$38.42	(\$18.93)	(\$29.33)	(\$49.35)	(\$37.61)	(\$26.05)	(\$13.54)	
2015 - 2024 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Public Works: Buildings & Fleet: Non Inflated	\$0.0	\$0.0	\$0.0	\$66.1	\$20.8	\$28.7	\$0.0	\$0.0	\$0.0	\$0.0	\$115.6
- Public Works: Buildings & Fleet: Inflated	\$0.0	\$0.0	\$0.0	\$70.1	\$22.5	\$31.7	\$0.0	\$0.0	\$0.0	\$0.0	\$124.3
NEW NON-RESIDENTIAL DEVELOPMENT											
- Growth in Square Metres	2,166	2,184	2,253	2,272	2,292	2,312	2,332	2,150	2,167	2,184	22,311
REVENUE											
- DC Receipts: Inflated	\$11.7	\$12.1	\$12.7	\$13.0	\$13.4	\$13.8	\$14.2	\$13.4	\$13.7	\$14.1	\$132.1
INTEREST											
- Interest on Opening Balance	\$0.0	\$0.4	\$0.9	\$1.3	(\$1.0)	(\$1.6)	(\$2.7)	(\$2.1)	(\$1.4)	(\$0.7)	(\$7.0)
- Interest on In-year Transactions	\$0.2	\$0.2	\$0.2	(\$1.6)	(\$0.3)	(\$0.5)	\$0.2	\$0.2	\$0.2	\$0.2	(\$0.7)
TOTAL REVENUE	\$11.9	\$12.7	\$13.8	\$12.8	\$12.1	\$11.7	\$11.7	\$11.6	\$12.5	\$13.6	\$124.4
CLOSING CASH BALANCE	\$11.9	\$24.6	\$38.4	(\$18.9)	(\$29.3)	(\$49.3)	(\$37.6)	(\$26.0)	(\$13.5)	\$0.1	

2015 Adjusted Charge Per Sq. M. \$5.41

Allocation of Capital Program	
Residential Sector	87.0%
Non-Residential Sector	13.0%
Rates for 2015	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.4

GENERAL GOVERNMENT

APPENDIX B.4

GENERAL GOVERNMENT

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

TABLE 1 2015 – 2024 DEVELOPMENT-RELATED CAPITAL PROGRAM & CALCULATION OF THE “UNADJUSTED” DEVELOPMENT CHARGES

As shown in Table 1, the 2015-2024 development-related gross cost for general government is \$512,000. The capital program relates to various development-related studies, including future development charges studies, updates to the Townships Official Plan and Zoning By-law, a Parks and Recreation Master Plan and other development related studies.

Recognizing that not all projects under this service are entirely a result of new growth in the Township, “benefit to existing” shares have been netted off the total cost. These shares have been calculated at 50 per cent for all official plan and zoning by-law reviews. Replacement shares amount to \$134,400, which will not be recovered through development charges. The legislated ten per cent discount totals \$37,800 and is also discounted from the capital costs. The remaining DC eligible share totals \$339,800.

An amount of \$96,500 is available in the General Government DC reserves which are used to offset the cost of two studies. The remaining \$243,300 is brought forward to the development charges calculation. The development-related cost is allocated 87 per cent, or \$211,600, against new residential development, and 13 per cent, or \$31,600, against new non-residential development. This yields an unadjusted development charge of \$84.79 per capita and \$1.42 per square metre.

TABLE 2 CASH FLOW ANALYSIS

The cash-flow analysis is displayed in Table 2. It considers timing of the development charges revenues to determine the adjusted calculated rates. After cash flow considerations, the residential charge increases to \$86.60 charge per capita and

the non-residential charge increases to \$1.46 per square metre. The following table summarizes the calculation of the General Government development charge.

GENERAL GOVERNMENT SUMMARY						
10-year Hist.	2015 - 2024		Unadjusted		Adjusted	
Service Level	Growth-Related Capital Program		Development Charge		Development Charge	
	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
n/a	\$512,000	\$243,268	\$84.79	\$1.42	\$86.60	\$1.46

LOYALIST TOWNSHIP
DEVELOPMENT-RELATED CAPITAL PROGRAM
GENERAL GOVERNMENT

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	10% Reduction		Available DC Reserves	2015-2024	Post 2024
4.0 GENERAL GOVERNMENT											
4.1 Development-Related Studies											
4.1.1	Design Guidelines	2015	\$ 100,000	\$ -	\$ 100,000	\$ 44,444	\$ 5,556	\$ 50,000	\$ 50,000	\$ -	\$ -
4.1.2	Parks and Recreation Master Plan	2015	\$ 75,000	\$ -	\$ 75,000	\$ -	\$ 7,500	\$ 67,500	\$ 46,532	\$ 20,968	\$ -
4.1.3	Secondary Plan Study	2016	\$ 95,000	\$ -	\$ 95,000	\$ -	\$ 9,500	\$ 85,500	\$ -	\$ 85,500	\$ -
4.1.4	Settlement Area/Growth Projection Study	2018	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ 2,000	\$ 18,000	\$ -	\$ 18,000	\$ -
4.1.5	Development Charge Study	2019	\$ 12,000	\$ -	\$ 12,000	\$ -	\$ 1,200	\$ 10,800	\$ -	\$ 10,800	\$ -
4.1.6	Official Plan Review	2019	\$ 30,000	\$ -	\$ 30,000	\$ 15,000	\$ 1,500	\$ 13,500	\$ -	\$ 13,500	\$ -
4.1.7	Development Charge Study	2020	\$ 18,000	\$ -	\$ 18,000	\$ -	\$ 1,800	\$ 16,200	\$ -	\$ 16,200	\$ -
4.1.8	Official Plan Review	2023	\$ 50,000	\$ -	\$ 50,000	\$ 25,000	\$ 2,500	\$ 22,500	\$ -	\$ 22,500	\$ -
4.1.9	Official Plan Review	2024	\$ 50,000	\$ -	\$ 50,000	\$ 25,000	\$ 2,500	\$ 22,500	\$ -	\$ 22,500	\$ -
4.1.10	Zoning By-Law Review	2024	\$ 50,000	\$ -	\$ 50,000	\$ 25,000	\$ 2,500	\$ 22,500	\$ -	\$ 22,500	\$ -
4.1.11	Development Charge Study	2024	\$ 12,000	\$ -	\$ 12,000	\$ -	\$ 1,200	\$ 10,800	\$ -	\$ 10,800	\$ -
	Subtotal Development-Related Studies		\$ 512,000	\$ -	\$ 512,000	\$ 134,444	\$ 37,756	\$ 339,800	\$ 96,532	\$ 243,268	\$ -
TOTAL GENERAL GOVERNMENT			\$ 512,000	\$ -	\$ 512,000	\$ 134,444	\$ 37,756	\$ 339,800	\$ 96,532	\$ 243,268	\$ -

Residential Development Charge Calculation		
Residential Share of 2015-2024 DC Eligible Costs	87%	\$211,643
10 Year Growth in Population in New Units		2,496
Unadjusted Development Charge Per Capita (\$)		\$84.79
Non-Residential Development Charge Calculation		
Non-Residential Share of 2015-2024 DC Eligible Costs	13%	\$31,625
10 Year Growth in Square Metres		22,311
Unadjusted Development Charge Per Sq.M (\$)		\$1.42

Uncommitted Reserve Fund Balance	
Balance as at December 31, 2014	\$96,532

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

GENERAL GOVERNMENT	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	TOTAL
OPENING CASH BALANCE	\$0.00	\$4.64	(\$49.12)	(\$28.82)	(\$23.61)	(\$23.67)	(\$15.27)	\$10.15	\$33.09	\$34.21	
2015 - 2024 RESIDENTIAL FUNDING REQUIREMENTS											
- General Government: Non Inflated	\$18.2	\$74.4	\$0.0	\$15.7	\$21.1	\$14.1	\$0.0	\$0.0	\$19.6	\$48.5	\$211.6
- General Government: Inflated	\$18.2	\$75.9	\$0.0	\$16.6	\$22.9	\$15.6	\$0.0	\$0.0	\$22.9	\$58.0	\$230.1
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	263	265	251	254	257	263	265	223	226	229	2,496
REVENUE											
- DC Receipts: Inflated	\$22.8	\$23.4	\$22.6	\$23.3	\$24.1	\$25.1	\$25.8	\$22.2	\$22.9	\$23.7	\$235.9
INTEREST											
- Interest on Opening Balance	\$0.0	\$0.2	(\$2.7)	(\$1.6)	(\$1.3)	(\$1.3)	(\$0.8)	\$0.4	\$1.2	\$1.2	(\$4.9)
- Interest on In-year Transactions	\$0.1	(\$1.4)	\$0.4	\$0.1	\$0.0	\$0.2	\$0.5	\$0.4	(\$0.0)	(\$0.9)	(\$0.8)
TOTAL REVENUE	\$22.9	\$22.1	\$20.3	\$21.8	\$22.8	\$24.0	\$25.4	\$22.9	\$24.1	\$24.0	\$230.3
CLOSING CASH BALANCE	\$4.6	(\$49.1)	(\$28.8)	(\$23.6)	(\$23.7)	(\$15.3)	\$10.1	\$33.1	\$34.2	\$0.1	

2015 Adjusted Charge Per Capita \$86.60

Allocation of Capital Program	
Residential Sector	87.0%
Non-Residential Sector	13.0%
Rates for 2015	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

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

GENERAL GOVERNMENT	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	TOTAL
OPENING CASH BALANCE	\$0.00	\$0.48	(\$7.76)	(\$4.73)	(\$3.95)	(\$3.99)	(\$2.81)	\$0.91	\$4.60	\$5.04	
2015 - 2024 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- General Government: Non Inflated	\$2.7	\$11.1	\$0.0	\$2.3	\$3.2	\$2.1	\$0.0	\$0.0	\$2.9	\$7.3	\$31.6
- General Government: Inflated	\$2.7	\$11.3	\$0.0	\$2.5	\$3.4	\$2.3	\$0.0	\$0.0	\$3.4	\$8.7	\$34.4
NON-RESIDENTIAL SPACE GROWTH											
- Growth in Square Metres	2,166	2,184	2,253	2,272	2,292	2,312	2,332	2,150	2,167	2,184	22,311
REVENUE											
- DC Receipts: Inflated	\$3.2	\$3.3	\$3.4	\$3.5	\$3.6	\$3.7	\$3.8	\$3.6	\$3.7	\$3.8	\$35.6
INTEREST											
- Interest on Opening Balance	\$0.0	\$0.0	(\$0.4)	(\$0.3)	(\$0.2)	(\$0.2)	(\$0.2)	\$0.0	\$0.2	\$0.2	(\$0.9)
- Interest on In-year Transactions	\$0.0	(\$0.2)	\$0.1	\$0.0	\$0.0	\$0.0	\$0.1	\$0.1	\$0.0	(\$0.1)	(\$0.1)
TOTAL REVENUE	\$3.2	\$3.1	\$3.0	\$3.3	\$3.4	\$3.5	\$3.7	\$3.7	\$3.9	\$3.8	\$34.6
CLOSING CASH BALANCE	\$0.5	(\$7.8)	(\$4.7)	(\$4.0)	(\$4.0)	(\$2.8)	\$0.9	\$4.6	\$5.0	\$0.2	

2015 Adjusted Charge Per Sq. M. \$1.46

Allocation of Capital Program	
Residential Sector	87.0%
Non-Residential Sector	13.0%
Rates for 2015	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX C

TOWNSHIP-WIDE ENGINEERED SERVICES TECHNICAL APPENDIX

APPENDIX C.1

***TOWNSHIP-WIDE ROADS AND RELATED
INFRASTRUCTURE
TECHNICAL APPENDIX***

APPENDIX C.1

ROADS AND RELATED INFRASTRUCTURE TECHNICAL APPENDIX

This appendix provides a detailed analysis of the municipal engineered infrastructure, namely roads and related. The roads and related infrastructure includes the roads themselves as well as sidewalks, streetlighting and transportation studies.

The development-related roads and related infrastructure are projects required to service the demands of new development over the period 2015-2024. Over this period, it is anticipated that the Township will experience an increase of 2,496 persons in new dwelling units. This forecast is discussed in more detail in Appendix A.

The following tables set out the 2015 to 2024 development-related capital forecast and the calculation of the development charge for Roads and Related infrastructure. The cost, quantum and description of the projects included in the forecast have been provided by Township staff, and other capital planning documents. This section of the appendix identifies the necessary Roads and Related infrastructure to allow the Township to meet the servicing needs of the forecast 2024 population. Consistent with s.5.(1)7. of the *Development Charges Act (DCA)*, there is no legislated percentage reduction in the eligible development-related capital cost for the provision of transportation infrastructure.

Roads and Related

Tables 1 -2 provide details of the projects included in the Township-wide Roads and Related engineered infrastructure development charges calculation. The content of the tables is as follows:

Table 1 Roads and Related Capital Program 2015-2024

Table 2 Residential and Non-Residential Cashflow

The total cost of the Roads and Related capital program is \$2.40 million (Table 1) and provides for the undertaking of various road upgrades, the construction of new sidewalks, street lighting works and a Transportation study. Of the total project costs, approximately \$471,000 has been identified as projects that will be funded directly by the developer and are removed from the development charge calculation.

An additional \$377,500 has been identified as replacement/ benefit to existing shares which will be funded from non-development charge sources. This benefit to existing component is largely related to the fencing provided for certain road widening projects. The Township has approximately \$609,900 in available Roads and Related DC reserves to offset the cost of the project, these funds are applied to the project in the initial years of the program. The table below provides a high-level summary of the gross project cost of the program versus the amount eligible for recovery through development charges in this period.

Project Type	Gross Project Cost (\$000)	DC Eligible Costs 2015-2024 (\$000)
Roads Hardtop	\$1,508.0	\$295.6
Sidewalks	\$768.0	\$648.0
Streetlighting	\$75.0	\$0.0
Studies	\$30.0	\$0.0
Direct Developer Funded Projects	\$471.0	\$0.0
Total	\$2,402.0	\$943.6

The total development-related Roads and Related capital program for the 2015-2024 period is \$943,600, as shown on Table 1. The development-related costs have been allocated 87 per cent, or \$820,900, to residential development and 13 per cent, or \$122,700, to non-residential development. The allocation of costs is based on shares of population and employment growth over the planning period from 2015-2024.

The non-residential share of the development-related costs has been further allocated between industrial land uses and non-industrial land uses. The non-industrial costs are allocated between the land use types based on trip generation that would be generated by the forecast new non-residential development over the period from 2015-2024. The result is an allocation of 14 per cent to industrial and 86 per cent to all other non-industrial land uses.

The residential costs are recovered against the population growth in new dwelling units over the period 2015-2024 of 2,496 persons yielding an unadjusted charge of \$328.89 per capita. The non-residential costs are recovered against the forecast development in non-residential floor area over the period 2015-2024 of 22,311 square metres. The non-residential growth is assumed to occur 50 per cent (11,155 square metre) to industrial and 50 per cent (11,155 square metre) to the non-industrial sector.

The industrial costs are recovered against the growth in industrial floor area over the 2015-2024 period of 11,155 square metres yielding an unadjusted charge of \$1.54 square metre. The non-industrial costs are recovered against the growth in non-industrial area over the 2015-2024 period of 11,155 square metres yielding an unadjusted charge of \$9.46 square metre.

After cash flow consideration, the residential calculated charge increases to \$342.40 per capita. The industrial charge increases to \$1.62 per square metre and the non-industrial charge also increases to \$9.89 per square metre.

The following table summarizes the calculation of the Roads and Related development charge.

2015 - 2024		ROADS AND RELATED SUMMARY					
Growth-Related Capital Program		Unadjusted Development Charge			Adjusted Development Charge		
Total	Net DC Recoverable	Residential \$/capita	Non-Industrial \$/sq.m	Industrial \$/sq.m	Residential \$/capita	Non-Industrial \$/sq.m	Industrial \$/sq.m
\$2,402,000	\$943,585	\$328.89	\$9.46	\$1.54	\$342.40	\$9.89	\$1.62

LOYALIST TOWNSHIP
DEVELOPMENT-RELATED CAPITAL PROGRAM
ROADS AND RELATED

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	0% Reduction		Available DC Reserves	2015-2024	Post 2024
5.0 ROADS AND RELATED											
5.1 Roads Hardtop											
5.1.1	Amherst Drive - Speers West to County 6 Phase 1	2016	\$ 60,000	\$ -	\$ 60,000	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ -	\$ -
5.1.2	Amherst Drive - Speers West to County 6 Phase 2	2018	\$ 648,000	\$ -	\$ 648,000	\$ -	\$ -	\$ 648,000	\$ 422,415	\$ 225,585	\$ -
5.1.3	Road Widening - Fencing for Projects	Various	\$ 350,000	\$ -	\$ 350,000	\$ 280,000	\$ -	\$ 70,000	\$ -	\$ 70,000	\$ -
	Subtotal Roads Hardtop		\$ 1,058,000	\$ -	\$ 1,058,000	\$ 280,000	\$ -	\$ 778,000	\$ 482,415	\$ 295,585	\$ -
5.2 Sidewalks											
5.2.1	Highway 33/ Lakeview Park - Connecting Sidewalk	2016	\$ 120,000	\$ -	\$ 120,000	\$ 60,000	\$ -	\$ 60,000	\$ 60,000	\$ -	\$ -
5.2.2	Sherwood and Hwy 33 westerly to Park	2016	\$ 370,000	\$ -	\$ 370,000	\$ -	\$ -	\$ 370,000	\$ -	\$ 370,000	\$ -
5.2.3	Nursing Home Highway 2 Easterly to Henzy St.	2020	\$ 63,000	\$ -	\$ 63,000	\$ -	\$ -	\$ 63,000	\$ -	\$ 63,000	\$ -
5.2.4	County Road # 6 Sidewalk - Kildare Ave. to Amherst Drive	2021	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ -
5.2.5	Coronation Boulevard Westerly to Existing Sidewalk	2024	\$ 65,000	\$ -	\$ 65,000	\$ -	\$ -	\$ 65,000	\$ -	\$ 65,000	\$ -
	Subtotal Sidewalks		\$ 768,000	\$ -	\$ 768,000	\$ 60,000	\$ -	\$ 708,000	\$ 60,000	\$ 648,000	\$ -
5.3 Streetlighting											
5.3.1	Hwy. 33 at Lakeview Park to Speers	2016	\$ 75,000	\$ -	\$ 75,000	\$ 37,500	\$ -	\$ 37,500	\$ 37,500	\$ -	\$ -
	Subtotal Streetlighting		\$ 75,000	\$ -	\$ 75,000	\$ 37,500	\$ -	\$ 37,500	\$ 37,500	\$ -	\$ -
5.4 Studies											
5.4.1	Transportation Study	2015	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ -
	Subtotal Studies		\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ -
5.5 Other Road Projects (Developer Funded)											
5.5.1	Creighton Drive	2017	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5.5.2	Emma Street	2017	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5.5.3	Potter Street, South St. to Cty. Rd. #2	2017	\$ 55,000	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5.5.4	South St (sec 190)	2017	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5.5.5	Bath Fire Hall Road	2024	\$ 336,000	\$ 336,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal Other Road Projects (Developer Funded)		\$ 471,000	\$ 471,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ROADS AND RELATED			\$ 2,402,000	\$ 471,000	\$ 1,931,000	\$ 377,500	\$ -	\$ 1,553,500	\$ 609,915	\$ 943,585	\$ -

Residential Development Charge Calculation		
Residential Share of 2015-2024 DC Eligible Costs	87%	\$820,919
10 Year Growth in Population in New Units		2,496
Unadjusted Development Charge Per Capita (\$)		\$328.89
Non-Residential Development Charge Calculation		
Non-Residential Share of 2015-2024 DC Eligible Costs	13%	\$122,666
10 Year Growth in Square Metres		22,311
Unadjusted Development Charge Per Sq.M (\$)		\$5.50
Non-Residential		
<i>Industrial</i>		
Share of Non-Residential Capital Program	14%	\$ 17,173
Growth in Square Metres (2015-2024)		11,155
Unadjusted Development Charge Per Sq. M. (\$)		\$ 1.54
<i>Non-Industrial</i>		
Share of Non-Residential Capital Program	86%	\$ 105,493
Growth in Square Metres (2015-2024)		11,155
Unadjusted Development Charge Per Sq. M. (\$)		\$ 9.46

Uncommitted Reserve Fund Balance	
Balance as at December 31, 2014	\$609,915

LOYALIST TOWNSHIP
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
ROADS AND RELATED
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)

ROADS AND RELATED	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	TOTAL
OPENING CASH BALANCE	\$0.00	\$85.48	(\$160.13)	(\$84.42)	(\$214.87)	(\$136.42)	(\$111.20)	(\$170.36)	(\$97.61)	(\$17.95)	
2015 - 2024 RESIDENTIAL FUNDING REQUIREMENTS											
- Roads And Related: Non Inflated	\$6.1	\$328.0	\$6.1	\$202.3	\$6.1	\$60.9	\$136.6	\$6.1	\$6.1	\$62.6	\$820.9
- Roads And Related: Inflated	\$6.1	\$334.5	\$6.3	\$214.7	\$6.6	\$67.2	\$153.8	\$7.0	\$7.1	\$74.9	\$878.4
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	263	265	251	254	257	263	265	223	226	229	2,496
REVENUE											
- DC Receipts: Inflated	\$90.1	\$92.6	\$89.4	\$92.3	\$95.3	\$99.4	\$102.2	\$87.7	\$90.7	\$93.7	\$933.4
INTEREST											
- Interest on Opening Balance	\$0.0	\$3.0	(\$8.8)	(\$4.6)	(\$11.8)	(\$7.5)	(\$6.1)	(\$9.4)	(\$5.4)	(\$1.0)	(\$51.6)
- Interest on In-year Transactions	\$1.5	(\$6.7)	\$1.5	(\$3.4)	\$1.6	\$0.6	(\$1.4)	\$1.4	\$1.5	\$0.3	(\$3.2)
TOTAL REVENUE	\$91.6	\$88.9	\$82.0	\$84.3	\$85.0	\$92.5	\$94.7	\$79.7	\$86.8	\$93.0	\$878.6
CLOSING CASH BALANCE	\$85.5	(\$160.1)	(\$84.4)	(\$214.9)	(\$136.4)	(\$111.2)	(\$170.4)	(\$97.6)	(\$18.0)	\$0.2	

2015 Adjusted Charge Per Capita **\$342.40**

Allocation of Capital Program
Residential Sector 87.0%
Non-Residential Sector 13.0%

Rates for 2015
Inflation Rate: 2.0%
Interest Rate on Positive Balances 3.5%
Interest Rate on Negative Balances 5.5%

LOYALIST TOWNSHIP
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
ROADS AND RELATED
NON-RESIDENTIAL DEVELOPMENT CHARGE - INDUSTRIAL
(in \$000)

ROADS AND RELATED	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	TOTAL
OPENING CASH BALANCE	\$0.00	\$1.70	(\$3.58)	(\$1.98)	(\$4.65)	(\$3.01)	(\$2.47)	(\$3.75)	(\$2.07)	(\$0.20)	
2015 - 2024 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Roads And Related: Non Inflated	\$0.1	\$6.9	\$0.1	\$4.2	\$0.1	\$1.3	\$2.9	\$0.1	\$0.1	\$1.3	\$17.2
- Roads And Related: Inflated	\$0.1	\$7.0	\$0.1	\$4.5	\$0.1	\$1.4	\$3.2	\$0.1	\$0.1	\$1.6	\$18.4
NON-RESIDENTIAL SPACE GROWTH											
- Growth in Square Metres	1,083	1,092	1,126	1,136	1,146	1,156	1,166	1,075	1,083	1,092	11,155
REVENUE											
- DC Receipts: Inflated	\$1.8	\$1.8	\$1.9	\$2.0	\$2.0	\$2.1	\$2.1	\$2.0	\$2.1	\$2.1	\$19.9
INTEREST											
- Interest on Opening Balance	\$0.0	\$0.1	(\$0.2)	(\$0.1)	(\$0.3)	(\$0.2)	(\$0.1)	(\$0.2)	(\$0.1)	(\$0.0)	(\$1.1)
- Interest on In-year Transactions	\$0.0	(\$0.1)	\$0.0	(\$0.1)	\$0.0	\$0.0	(\$0.0)	\$0.0	\$0.0	\$0.0	(\$0.1)
TOTAL REVENUE	\$1.8	\$1.7	\$1.7	\$1.8	\$1.8	\$1.9	\$1.9	\$1.8	\$2.0	\$2.1	\$18.7
CLOSING CASH BALANCE	\$1.7	(\$3.6)	(\$2.0)	(\$4.6)	(\$3.0)	(\$2.5)	(\$3.8)	(\$2.1)	(\$0.2)	\$0.3	

2015 Adjusted Charge Per Sq. M. \$1.62

Allocation of Capital Program	
Residential Sector	87.0%
Non-Residential Sector	13.0%
Rates for 2015	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

LOYALIST TOWNSHIP
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
ROADS AND RELATED
NON-RESIDENTIAL DEVELOPMENT CHARGE - NON-INDUSTRIAL
(in \$000)

ROADS AND RELATED	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	TOTAL
OPENING CASH BALANCE	\$0.00	\$10.09	(\$22.43)	(\$12.69)	(\$29.51)	(\$19.48)	(\$16.52)	(\$24.38)	(\$14.23)	(\$3.12)	
2015 - 2024 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Roads And Related: Non Inflated	\$0.8	\$42.1	\$0.8	\$26.0	\$0.8	\$7.8	\$17.6	\$0.8	\$0.8	\$8.0	\$105.5
- Roads And Related: Inflated	\$0.8	\$43.0	\$0.8	\$27.6	\$0.8	\$8.6	\$19.8	\$0.9	\$0.9	\$9.6	\$112.9
NON-RESIDENTIAL SPACE GROWTH											
- Growth in Square Metres	1,083	1,092	1,126	1,136	1,146	1,156	1,166	1,075	1,083	1,092	11,155
REVENUE											
- DC Receipts: Inflated	\$10.7	\$11.0	\$11.6	\$11.9	\$12.3	\$12.6	\$13.0	\$12.2	\$12.6	\$12.9	\$120.8
INTEREST											
- Interest on Opening Balance	\$0.0	\$0.4	(\$1.2)	(\$0.7)	(\$1.6)	(\$1.1)	(\$0.9)	(\$1.3)	(\$0.8)	(\$0.2)	(\$7.5)
- Interest on In-year Transactions	\$0.2	(\$0.9)	\$0.2	(\$0.4)	\$0.2	\$0.1	(\$0.2)	\$0.2	\$0.2	\$0.1	(\$0.4)
TOTAL REVENUE	\$10.9	\$10.5	\$10.6	\$10.8	\$10.9	\$11.6	\$11.9	\$11.1	\$12.0	\$12.8	\$112.9
CLOSING CASH BALANCE	\$10.1	(\$22.4)	(\$12.7)	(\$29.5)	(\$19.5)	(\$16.5)	(\$24.4)	(\$14.2)	(\$3.1)	\$0.0	

2015 Adjusted Charge Per Sq. M. **\$9.89**

Allocation of Capital Program	
Residential Sector	87.0%
Non-Residential Sector	13.0%
Rates for 2015	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX C.2

***STORM WATER MANAGEMENT
TECHNICAL APPENDIX***

APPENDIX C.2

STORMWATER MANAGEMENT

TECHNICAL APPENDIX

Services relating to storm water management are deemed to provide a Township-wide benefit, and as such, are calculated on that basis for the purpose of the development charge. The planning period from 2015-2024 has been used for the purposes of the development charges calculation. Stormwater Management is a new service category considered under this study.

**TABLE 1 2015 – 2024 DEVELOPMENT-RELATED CAPITAL PROGRAM AND
CALCULATION OF UNADJUSTED DEVELOPMENT CHARGES**

The development-related capital program for Stormwater Management totals \$190,000 and includes a provision for an EA Study and the development of storm water management infrastructure on County Road #6. No grants, subsidies or replacement shares have been identified for this service. The development-related costs are exempt from the ten per cent reduction under the *DCA*, and as such, no further reduction is made. The full development-related capital program of \$190,000 is therefore eligible for recovery from development occurring within the 2015-2024 planning period.

The development-related capital costs are allocated 87 per cent, or \$165,300, against residential development and 13 per cent, or \$24,700, against non-residential development based on the shares of residential and non-residential development occurring over the planning period. This yields unadjusted development charge rates of \$66.23 per capita and \$1.11 per square metre, respectively.

TABLE 2 CASH FLOW ANALYSIS

After cash flow considerations, the residential rates slightly decrease to \$66.10 per capita and the non-residential rate remains at \$1.11 per square metre of GFA.

The following table summarizes the calculation of the Storm Water Management development charge:

STORMWATER MANAGEMENT SUMMARY						
10-year Hist.	2015 - 2024		Unadjusted		Adjusted	
Service Level	Growth-Related Capital Program		Development Charge		Development Charge	
	Total	DC Recover:	\$/capita	\$/sq.m	\$/capita	\$/sq.m
n/a	\$190,000	\$190,000	\$66.23	\$1.11	\$66.10	\$1.11

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	0% Reduction		Available DC Reserves	2015-2024	Post 2024
6.0 STORMWATER MANAGEMENT											
6.1 Studies - Secondary Plan											
6.1.1	EA Requirements - SWMF	2015	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -
	Subtotal Studies - Secondary Plan		\$ 40,000	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -
6.2 Urban Stormwater Management											
6.2.1	County Road #6 - Amherst Drive to Speers	2022	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ -
	Subtotal Urban Stormwater Management		\$ 150,000	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ -
TOTAL STORMWATER MANAGEMENT			\$ 190,000	\$ -	\$ 190,000	\$ -	\$ -	\$ 190,000	\$ -	\$ 190,000	\$ -

Residential Development Charge Calculation		
Residential Share of 2015-2024 DC Eligible Costs	87%	\$165,300
10 Year Growth in Population in New Units		2,496
Unadjusted Development Charge Per Capita (\$)		\$66.23
Non-Residential Development Charge Calculation		
Non-Residential Share of 2015-2024 DC Eligible Costs	13%	\$24,700
10 Year Growth in Square Metres		22,311
Unadjusted Development Charge Per Sq.M (\$)		\$1.11

Uncommitted Reserve Fund Balance	
Balance as at December 31, 2014	\$0

LOYALIST TOWNSHIP
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 STORMWATER MANAGEMENT
 RESIDENTIAL DEVELOPMENT CHARGE
 (in \$000)

STORMWATER MANAGEMENT	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	TOTAL
OPENING CASH BALANCE	\$0.00	(\$17.88)	(\$0.65)	\$16.92	\$35.62	\$55.59	\$77.07	\$99.81	(\$33.35)	(\$17.38)	
2015 - 2024 RESIDENTIAL FUNDING REQUIREMENTS											
- Stormwater Management: Non Inflated	\$34.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$130.5	\$0.0	\$0.0	\$165.3
- Stormwater Management: Inflated	\$34.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$149.9	\$0.0	\$0.0	\$184.7
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	263	265	251	254	257	263	265	223	226	229	2,496
REVENUE											
- DC Receipts: Inflated	\$17.4	\$17.9	\$17.3	\$17.8	\$18.4	\$19.2	\$19.7	\$16.9	\$17.5	\$18.1	\$180.2
INTEREST											
- Interest on Opening Balance	\$0.0	(\$1.0)	(\$0.0)	\$0.6	\$1.2	\$1.9	\$2.7	\$3.5	(\$1.8)	(\$1.0)	\$6.2
- Interest on In-year Transactions	(\$0.5)	\$0.3	\$0.3	\$0.3	\$0.3	\$0.3	\$0.3	(\$3.7)	\$0.3	\$0.3	(\$1.6)
TOTAL REVENUE	\$16.9	\$17.2	\$17.6	\$18.7	\$20.0	\$21.5	\$22.7	\$16.7	\$16.0	\$17.5	\$184.8
CLOSING CASH BALANCE	(\$17.9)	(\$0.6)	\$16.9	\$35.6	\$55.6	\$77.1	\$99.8	(\$33.4)	(\$17.4)	\$0.1	

2015 Adjusted Charge Per Capita	\$66.10
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Allocation of Capital Program	
Residential Sector	87.0%
Non-Residential Sector	13.0%
Rates for 2015	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

LOYALIST TOWNSHIP
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
STORMWATER MANAGEMENT
NON-RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)

STORMWATER MANAGEMENT	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	TOTAL
OPENING CASH BALANCE	\$0.00	(\$2.88)	(\$0.49)	\$2.13	\$4.95	\$7.97	\$11.10	\$14.44	(\$5.30)	(\$2.74)	
2015 - 2024 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Stormwater Management: Non Inflated	\$5.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$19.5	\$0.0	\$0.0	\$24.7
- Stormwater Management: Inflated	\$5.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$22.4	\$0.0	\$0.0	\$27.6
NON-RESIDENTIAL SPACE GROWTH											
- Growth in Square Metres	2,166	2,184	2,253	2,272	2,292	2,312	2,332	2,150	2,167	2,184	22,311
REVENUE											
- DC Receipts: Inflated	\$2.4	\$2.5	\$2.6	\$2.7	\$2.8	\$2.8	\$2.9	\$2.7	\$2.8	\$2.9	\$27.1
INTEREST											
- Interest on Opening Balance	\$0.0	(\$0.2)	(\$0.0)	\$0.1	\$0.2	\$0.3	\$0.4	\$0.5	(\$0.3)	(\$0.2)	\$0.8
- Interest on In-year Transactions	(\$0.1)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.1	(\$0.5)	\$0.0	\$0.1	(\$0.2)
TOTAL REVENUE	\$2.3	\$2.4	\$2.6	\$2.8	\$3.0	\$3.1	\$3.3	\$2.7	\$2.6	\$2.8	\$27.7
CLOSING CASH BALANCE	(\$2.9)	(\$0.5)	\$2.1	\$4.9	\$8.0	\$11.1	\$14.4	(\$5.3)	(\$2.7)	\$0.1	

2015 Adjusted Charge Per Sq. M. \$1.11

Allocation of Capital Program	
Residential Sector	87.0%
Non-Residential Sector	13.0%
Rates for 2015	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX D

RESERVE FUND BALANCES

APPENDIX D

DEVELOPMENT CHARGES RESERVE FUNDS

The *Development Charges Act* requires that a reserve fund be established for each service for which development charges are collected. Table 1 presents the uncommitted reserve fund balances that are available to help fund the development-related net capital costs identified in the Study. The opening balances of the development charges reserve funds as at December 31, 2014. All of the available reserve fund balances are therefore accounted for in the Study.

As shown on Table 1, the December 31, 2014 total reserve fund balance was approximately \$1.57 million.

The application of the available monies in each of the reserve funds is discussed in the appendix section related to each service. These funds are assigned to projects in the initial years of the capital program for each service. This has the effect of reducing and deferring capital costs brought forward to the development charge calculation and the cash flow analysis.

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APPENDIX D
TABLE 1

LOYALIST TOWNSHIP
TOWNSHIP-WIDE DEVELOPMENT CHARGE RESERVE FUND BALANCE
YEAR ENDING DECEMBER 31, 2014

Municipal-Wide Services	Reserve Fund Balance as at Dec. 31, 2014
Emergency Services	\$26,009.24
Parks and Recreation	\$447,170.71
Public Works: Buildings and Fleet	\$391,735.77
General Government	\$96,532.45
Roads and Related	\$609,914.73
Total Development Charge Reserves	\$1,571,362.90

APPENDIX E

LONG-TERM CAPITAL AND OPERATING IMPACTS

APPENDIX E

TABLE 1

LOYALIST TOWNSHIP
ESTIMATED NET OPERATING COST OF THE PROPOSED
DEVELOPMENT-RELATED CAPITAL PROGRAM
(in constant 2015 dollars)

	Net Cost (in 2015\$)		Estimated Operating Costs (\$000)									
			2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
EMERGENCY SERVICES			\$0.0	\$0.0	\$0.0	\$85.0	\$85.0	\$85.0	\$85.0	\$85.0	\$85.0	\$85.0
New Pumper with elevated device	10%	of additional infrastructure	\$0.0	\$0.0	\$0.0	\$85.0	\$85.0	\$85.0	\$85.0	\$85.0	\$85.0	\$85.0
PARKS AND RECREATION			\$7.5	\$38.7	\$38.7	\$73.7	\$73.7	\$73.7	\$73.7	\$73.7	\$76.7	\$973.2
Recreation Maintenance Garage Expansion	10%	of additional infrastructure	\$0.0	\$15.0	\$15.0	\$15.0	\$15.0	\$15.0	\$15.0	\$15.0	\$15.0	\$15.0
Outdoor Splash Park	10%	of additional infrastructure	\$0.0	\$0.0	\$0.0	\$30.0	\$30.0	\$30.0	\$30.0	\$30.0	\$30.0	\$30.0
Recreation Centre Expansion	10%	of additional infrastructure	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$896.5
Additional Parks Vehicles & Equipment	10%	of additional infrastructure	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$3.0	\$3.0
Park Development	10%	of additional infrastructure	\$7.5	\$7.5	\$7.5	\$12.5	\$12.5	\$12.5	\$12.5	\$12.5	\$12.5	\$12.5
Additional Park Facilities	10%	of additional infrastructure	\$0.0	\$16.2	\$16.2	\$16.2	\$16.2	\$16.2	\$16.2	\$16.2	\$16.2	\$16.2
PUBLIC WORKS: BUILDINGS & FLEET			\$0.0	\$0.0	\$0.0	\$0.0	\$106.0	\$131.0	\$131.0	\$131.0	\$131.0	\$131.0
Garage Expansion	10%	of additional infrastructure	\$0.0	\$0.0	\$0.0	\$0.0	\$90.0	\$90.0	\$90.0	\$90.0	\$90.0	\$90.0
Fleet Additions	10%	of additional infrastructure	\$0.0	\$0.0	\$0.0	\$0.0	\$16.0	\$41.0	\$41.0	\$41.0	\$41.0	\$41.0
ROADS AND RELATED			\$23.5	\$47.3	\$69.8	\$92.5	\$115.5	\$139.0	\$162.8	\$182.8	\$203.0	\$223.5
Roads and related projects	\$250	per new household	\$23.5	\$47.3	\$69.8	\$92.5	\$115.5	\$139.0	\$162.8	\$182.8	\$203.0	\$223.5
STORMWATER MANAGEMENT			\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Rate supported service - no additional op. costs			\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
TOTAL ESTIMATED OPERATING COSTS (\$000)			\$31.0	\$86.0	\$108.5	\$251.2	\$380.2	\$428.7	\$452.5	\$472.5	\$495.7	\$1,412.7

APPENDIX E
TABLE 2 - PAGE 1

LOYALIST TOWNSHIP
SUMMARY OF TAX SUPPORTED FUNDING REQUIREMENTS

Net Capital Cost of Development Related Projects	2015 (\$000)	2016 (\$000)	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)	2022 (\$000)	2023 (\$000)	2024 (\$000)	TOTAL (\$000)
EMERGENCY SERVICES											
Total Net Cost (1)	163.4	66.4	928.1	69.8	71.5	73.3	75.1	77.0	78.9	80.9	1,684.5
Net Cost From Development Charges (2)	110.6	66.4	556.3	69.8	71.5	73.3	75.1	77.0	78.9	80.9	1,260.0
Net Cost From Non-DC Sources	52.7	0.0	371.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	424.5
- Discount Portion (3)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- Prior Growth (4)	26.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	26.0
- Replacement	26.7	0.0	5.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	32.2
- For Post 2024 Growth (5)	0.0	0.0	366.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	366.3
PARKS AND RECREATION											
Total Net Cost (1)	550.6	362.0	340.0	0.0	0.0	0.0	0.0	0.0	30.0	8,965.0	10,247.6
Net Cost From Development Charges (2)	67.5	262.9	306.0	0.0	0.0	0.0	0.0	0.0	27.0	251.3	914.7
Net Cost From Non-DC Sources	483.1	99.1	34.0	0.0	0.0	0.0	0.0	0.0	3.0	8,713.7	9,332.9
- Discount Portion (3)	55.1	31.3	34.0	0.0	0.0	0.0	0.0	0.0	3.0	896.5	1,019.9
- Prior Growth (4)	428.0	19.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	447.2
- Replacement	0.0	48.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	48.6
- For Post 2024 Growth (5)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	7,817.2	7,817.2
PUBLIC WORKS: BUILDINGS & FLEET											
Total Net Cost (1)	0.0	0.0	0.0	900.0	160.0	250.0	0.0	0.0	0.0	0.0	1,310.0
Net Cost From Development Charges (2)	0.0	0.0	0.0	508.3	160.0	220.9	0.0	0.0	0.0	0.0	889.2
Net Cost From Non-DC Sources	0.0	0.0	0.0	391.7	0.0	29.1	0.0	0.0	0.0	0.0	420.8
- Discount Portion (3)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- Prior Growth (4)	0.0	0.0	0.0	391.7	0.0	0.0	0.0	0.0	0.0	0.0	391.7
- Replacement	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- For Post 2024 Growth (5)	0.0	0.0	0.0	0.0	0.0	29.1	0.0	0.0	0.0	0.0	29.1
GENERAL GOVERNMENT											
Total Net Cost (1)	175.0	95.0	0.0	20.0	42.0	18.0	0.0	0.0	50.0	112.0	512.0
Net Cost From Development Charges (2)	21.0	85.5	0.0	18.0	24.3	16.2	0.0	0.0	22.5	55.8	243.3
Net Cost From Non-DC Sources	154.0	9.5	0.0	2.0	17.7	1.8	0.0	0.0	27.5	56.2	268.7
- Discount Portion (3)	13.1	9.5	0.0	2.0	2.7	1.8	0.0	0.0	2.5	6.2	37.8
- Prior Growth (4)	96.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	96.5
- Replacement	44.4	0.0	0.0	0.0	15.0	0.0	0.0	0.0	25.0	50.0	134.4
- For Post 2024 Growth (5)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL GENERAL SERVICES											
Total Net Cost (1)	889.0	523.4	1,268.1	989.8	273.5	341.3	75.1	77.0	158.9	9,157.9	13,754.1
Net Cost From Development Charges (2)	199.1	414.8	862.3	596.0	255.8	310.4	75.1	77.0	128.4	388.0	3,307.2
Net Cost From Non-DC Sources	689.9	108.6	405.8	393.7	17.7	30.9	0.0	0.0	30.5	8,769.9	10,446.9
- Discount Portion (3)	68.1	40.8	34.0	2.0	2.7	1.8	0.0	0.0	5.5	902.7	1,057.7
- Prior Growth (4)	550.6	19.1	0.0	391.7	0.0	0.0	0.0	0.0	0.0	0.0	961.4
- Replacement	71.2	48.6	5.5	0.0	15.0	0.0	0.0	0.0	25.0	50.0	215.3
- For Post 2024 Growth (5)	0.0	0.0	366.3	0.0	0.0	29.1	0.0	0.0	0.0	7,817.2	8,212.5

Notes: (1) For total general services development-related capital forecast see Appendix B.

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

(3) Mandatory 10% reduction for applicable services

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

(5) Post 2024 development-related net capital costs may be eligible for development charges in future DC by-laws, but interim financing of this share may be required

APPENDIX E
TABLE 2 - PAGE 2

LOYALIST TOWNSHIP
SUMMARY OF TAX SUPPORTED FUNDING REQUIREMENTS

Net Capital Cost of Development Related Projects	2015 (\$000)	2016 (\$000)	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)	2022 (\$000)	2023 (\$000)	2024 (\$000)	TOTAL (\$000)
ROADS AND RELATED											
Total Net Cost (1)	65.0	660.0	35.0	683.0	35.0	98.0	185.0	35.0	35.0	100.0	1,931.0
Net Cost From Development Charges (2)	7.0	377.0	7.0	232.6	7.0	70.0	157.0	7.0	7.0	72.0	943.6
Net Cost From Non-DC Sources	58.0	283.0	28.0	450.4	28.0	28.0	28.0	28.0	28.0	28.0	987.4
- Discount Portion (3)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- Prior Growth (4)	30.0	157.5	0.0	422.4	0.0	0.0	0.0	0.0	0.0	0.0	609.9
- Replacement	28.0	125.5	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	377.5
- For Post 2024 Growth (5)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
STORMWATER MANAGEMENT											
Total Net Cost (1)	40.0	0.0	0.0	0.0	0.0	0.0	0.0	150.0	0.0	0.0	190.0
Net Cost From Development Charges (2)	40.0	0.0	0.0	0.0	0.0	0.0	0.0	150.0	0.0	0.0	190.0
Net Cost From Non-DC Sources	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- Discount Portion (3)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- Prior Growth (4)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- Replacement	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- For Post 2024 Growth (5)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL ENGINEERING SERVICES											
Total Net Cost (1)	105.0	660.0	35.0	683.0	35.0	98.0	185.0	185.0	35.0	100.0	2,121.0
Net Cost From Development Charges (2)	47.0	377.0	7.0	232.6	7.0	70.0	157.0	157.0	7.0	72.0	1,133.6
Net Cost From Non-DC Sources	58.0	283.0	28.0	450.4	28.0	28.0	28.0	28.0	28.0	28.0	987.4
- Discount Portion (3)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- Prior Growth (4)	30.0	157.5	0.0	422.4	0.0	0.0	0.0	0.0	0.0	0.0	609.9
- Replacement	28.0	125.5	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	377.5
- For Post 2024 Growth (5)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL ALL SERVICES											
Total Net Cost (1)	994.0	1,183.4	1,303.1	1,672.8	308.5	439.3	260.1	262.0	193.9	9,257.9	15,875.1
Net Cost From Development Charges (2)	246.1	791.8	869.3	828.6	262.8	380.4	232.1	234.0	135.4	460.0	4,440.7
Net Cost From Non-DC Sources	747.9	391.6	433.8	844.2	45.7	58.9	28.0	28.0	58.5	8,797.9	11,434.3
- Discount Portion (3)	68.1	40.8	34.0	2.0	2.7	1.8	0.0	0.0	5.5	902.7	1,057.7
- Prior Growth (4)	580.6	176.6	0.0	814.2	0.0	0.0	0.0	0.0	0.0	0.0	1,571.4
- Replacement	99.2	174.1	33.5	28.0	43.0	28.0	28.0	28.0	53.0	78.0	592.8
- For Post 2024 Growth (5)	0.0	0.0	366.3	0.0	0.0	29.1	0.0	0.0	0.0	7,817.2	8,212.5

Notes: (1) For total engineering services development-related capital forecast see Appendix C.

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

(3) Mandatory 10% reduction for applicable services

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

(5) Post 2024 development-related net capital costs may be eligible for development charges in future DC by-laws, but interim financing of this share may be required

APPENDIX F

***DRAFT PROPOSED 2015
DEVELOPMENT CHARGES BY-LAW***

THE CORPORATION OF LOYALIST TOWNSHIP

BY-LAW NUMBER 2015-XX

**A by-law to establish development charges
for the Corporation of Loyalist Township**

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

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

AND WHEREAS the Council of Loyalist Township has heard all persons who applied to be heard no matter whether in objection to, or in support of, the development charge proposal at a public meeting held on June 8, 2015;

AND WHEREAS the Council of Loyalist Township had before it a report entitled Development Charge Background Study dated May 22, 2015 prepared by Hemson Consulting Ltd, wherein it is indicated that the development of any land within Loyalist Township will increase the need for services as defined herein;

AND WHEREAS by resolution adopted by Council of the Corporation of Loyalist Township on June XX, 2015 Council has indicated that it intends to ensure that the increase in the need for services attributable to the anticipated development, including any capital costs, will be met, by updating its capital budget and forecast where appropriate;

AND WHEREAS the Council of Loyalist Township on June XX, 2015 approved the applicable Development Charge Background Study, dated May XX, 2015;

AND WHEREAS the Council of Loyalist Township on June XX, 2015 determined that no additional public meeting was required.

NOW THEREFORE THE COUNCIL OF LOYALIST TOWNSHIP ENACTS AS FOLLOWS:

DEFINITIONS

1. In this by-law,

- (1) "Act" means the Development Charges Act, S.O. 1997, c. 27;
- (2) "Apartment dwelling" means any dwelling unit within a building containing more than four dwelling units where the units are connected by an interior corridor;
- (3) "Board of Education" means a board defined in s.s. 1(1) of the Education Act;
- (4) "Building Code Act" means the Building Code Act, 1992, S.O. 1992, chapter 23, as amended;
- (5) "Capital cost" means costs incurred or proposed to be incurred by the municipality or a local board thereof directly or by others on behalf of, and as authorized by, the municipality or local board,
 - (a) to acquire land or an interest in land, including a leasehold interest;
 - (b) to improve land;
 - (c) to acquire, lease, construct or improve buildings and structures;
 - (d) to acquire, lease, construct or improve facilities including,
 - (i) rolling stock with an estimated useful life of seven years or more,
 - (ii) furniture and equipment, other than computer equipment, and
 - (iii) materials acquired for circulation, reference or information purposes by a library board as defined in the Public Libraries Act, R.S.O. 1990, c.P.-44; and
 - (e) to undertake studies in connection with any of the matters referred to in clauses (a) to (d);
 - (f) to complete the development charge background study under Section 10 of the Act;
 - (g) interest on money borrowed to pay for costs in (a) to (d);

required for provision of services designated in this by-law within or outside the municipality.
- (6) "Council" means the Council of The Corporation of Loyalist Township;

- (7) "Development" means any activity or proposed activity in respect of land that requires one or more of the actions referred to in section 7 of this by-law and including the redevelopment of land or the redevelopment, expansion, extension or alteration of a use, building or structure except interior alterations to an existing building or structure which do not change or intensify the use of land;
- (8) "Development charge" means a charge imposed pursuant to this By-law;
- (9) "Dwelling unit" means a room or suite of rooms used, or designed or intended for use by, one person or persons living together, in which culinary and sanitary facilities are provided for the exclusive use of such person or persons;
- (10) "Farm building" means that part of a bona fide farm operation encompassing barns, silos and other ancillary development to an agricultural use, but excluding a residential use;
- (11) "Grade" means the average level of finished ground adjoining a building or structure at all exterior walls;
- (12) "Gross floor area" means the total floor area measured between the outside of exterior walls, or between the outside of exterior walls and the centre line of party walls dividing the building from another building, of all floors above the average level of finished ground adjoining the building at its exterior walls.
- (13) "Industrial Use" means lands, buildings or structures used or designed or intended for use for manufacturing, processing, fabricating or assembly of goods, warehousing or bulk storage of goods, self-storage, and includes office uses and the sale of commodities to the general public where such uses are accessory to an industrial use, but does not include the sale of commodities to the general public through a warehouse club;
- (14) "Local services" means those services or facilities which are under the jurisdiction of the municipality and are related to a plan of subdivision or within the area to which the plan relates, required as a condition of approval under s.51 of the Planning Act, or as a condition of approval under s.53 of the Planning Act;
- (15) "Multiple dwelling" means all dwellings other than single detached dwellings, semi-detached dwellings, and apartment dwellings;
- (16) "Municipality" means The Corporation of Loyalist Township;
- (17) "Non-residential uses" means a building or structure used for other than a residential use;
- (18) "Non-industrial uses" means any non-residential use other than an industrial use.

- (19) "Owner" means the owner of land or a person who has made application for an approval for the development of land upon which a development charge is imposed;
- (20) "Planning Act" means the Planning Act, R.S.O. 1990, c.P.-13, as amended;
- (21) "Residential uses" means lands, buildings or structures or portions thereof used, or designed or intended for use as a home or residence of one or more individuals, and shall include a single detached dwelling, a semi-detached dwelling, a multiple dwelling, an apartment dwelling, and the residential portion of a mixed-use building or structure;
- (22) "Semi-detached dwelling" means a building divided vertically or horizontally into two dwelling units, each of which has a separate entrance and access to grade;
- (23) "Services" means services set out in Schedule "A" to this By-law, as applicable;
- (24) "Single detached dwelling" means a completely detached building containing only one dwelling unit.

CALCULATION OF DEVELOPMENT CHARGES

- 2. (1) Council hereby determines that the development of land for residential use buildings, non-residential use buildings and mixed-use buildings in the Municipality will require the provision, enlargement or expansion of the services referenced in Schedule "A";
- (2) Subject to the provisions of this By-law, development charges shall be imposed, calculated and collected in accordance with the base rates set out in Schedule "B" and Schedule "C";
- (3) The development charge for the development of a residential use building or the residential use portion of a mixed-use building or structure in the municipality shall be calculated by multiplying the number of dwelling units of each type by the corresponding residential charge for the dwelling unit type, as set out in Schedule "B".
- (4) The development charge for the development of a non-residential use building, and for the development of the non-residential use components of a mixed use building, shall be calculated by multiplying the gross floor area of the development by the corresponding rate, as set out in Schedule "C".

PHASE-IN OF DEVELOPMENT CHARGES

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

APPLICABLE LANDS

4. (1) Subject to Sections 5, 6 and 7, this by-law applies to all lands in the municipality, whether or not the land or use is exempt from taxation under Section 3 of the Assessment Act, R.S.O. 1990, c.A.-31.
- (2) This by-law shall not apply to land that is owned by and used for the purposes of:
 - (a) a board of education;
 - (b) any municipality or local board thereof;
 - (c) a place of worship classified as exempt from taxation under Section 3 of the Assessment Act;
 - (d) a non-residential farm building;
 - (e) land used as public hospitals;
 - (f) land owned by a college or university and used only for the purposes of a college or university;
 - (g) lands deeded for highway purposes to the Ontario Ministry of Transportation;
 - (h) land owned by an agricultural society and used only for the purposes of an agricultural society; and
 - (i) the development of land by the installation of a mobile temporary sales trailer.
- (3) This by-law shall not apply to land within Registered Plan No. 1081.
- (4) The Municipality may exempt lands from this by-law where the lands are designated in the Municipality's Official Plan as part of a Community Improvement Area and the Municipality has implemented a Community Improvement Plan by by-law, which includes the said lands.

RULES WITH RESPECT TO EXEMPTIONS FOR INTENSIFICATION OF EXISTING HOUSING

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

RULES WITH RESPECT EXEMPTION RELATING TO INDUSTRIAL ENLARGEMENT

6. (1) For the purpose of this Section, “existing industrial building” means a building used for or in connection with,
 - (a) manufacturing, producing, processing, storing or distributing something,
 - (b) research or development in connection with manufacturing, producing or processing something,
 - (c) retail sales by a manufacturer, producer or processor of something they manufactured, produced or processed, if the retail sales are at the site where the items to be sold were manufactured, produced or

processed,

- (d) office or administrative purposes, if they are,
 - i. incidental to manufacturing, producing, processing, storage or distributing of something, and
 - ii. in or attached to the building or structure used for that manufacturing, producing or processing, storage or distribution
- (2) If development includes the enlargement of the gross floor area of an existing industrial building, the amount of the development charge payable shall be as follows:
 - (a) if the gross floor area is enlarged by 50 per cent or less, the development charge for the enlargement shall be zero; and
 - (b) if the gross floor area is enlarged by more than 50 per cent, the development charge shall be calculated based on the amount of the enlargement that exceeds 50 per cent of the gross floor area of the building before the enlargement
- (3) In this Section, for greater certainty in applying the exemption herein:
 - (a) the gross floor area of an existing industrial building shall be determined as of the date this By-law comes into force; and
 - (b) the gross floor area of an existing industrial building is enlarged where there is a bona fide increase in the size of the existing building and the enlarged area is attached to an existing industrial building and is used for or in connection with an industrial purpose as set out in Subsection 1(1) of O. Reg. 82/98.
 - (c) Without limiting the generality of the foregoing, the exemption in this Section shall not apply where the enlarged area is attached to the existing industrial building by means only of a tunnel, bridge, canopy, corridor or other passageway, or through a shared below grade connection such as a service tunnel, foundation, footing or a parking facility.

DEVELOPMENT CHARGES IMPOSED

7. (1) Every owner of land in the Municipality shall pay to the Municipality a development charge as calculated in this by-law whenever the Owner's lands are developed and the development requires an approval described in (2) below.
- (2) Subject to subsection (3), development charges shall be calculated and collected in accordance with the provisions of this by-law and be imposed on land to be developed for residential use, where the development requires,
 - (a) the passing of a zoning by-law or an amendment thereto under Section 34 of the Planning Act;
 - (b) the approval of a minor variance under Section 45 of the Planning Act;
 - (c) a conveyance of land to which a by-law passed under subsection 50(7) of the Planning Act applies;
 - (d) the approval of a plan of subdivision under Section 51 of the Planning Act;
 - (e) a consent under Section 53 of the Planning Act;
 - (f) the approval of a description under Section 50 of the Condominium Act, R.S.O. 1990, c.C.-26; or
 - (g) the issuing of a permit under the Building Code Act, in relation to a building or structure.
- (3) Subsection (1) shall not apply in respect to:
 - (a) local services installed or paid for by the owner within a plan of subdivision or within the area to which the plan relates, as a condition of approval under Section 51 of the *Planning Act*;
 - (b) local services installed or paid for by the owner as a condition of approval under Section 53 of the *Planning Act*.

LOCAL SERVICE INSTALLATION

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

MULTIPLE CHARGES

9. (1) Where two or more of the actions described in subsection 7(2) are required before land to which a development charge applies can be developed, only one development charge shall be calculated and collected in accordance with the provisions of this by-law.
- (2) Notwithstanding subsection (1), if two or more of the actions described in subsection 7(2) occur at different times, and if the subsequent action has the effect of increasing the need for municipal services as set out in Schedule "A" or Schedule "B", as applicable, an additional development charge shall be calculated and collected in accordance with the provisions of this by-law.

SERVICES IN LIEU

10. (1) Council may authorize an owner, through an agreement under Section 38 of the Act, to substitute such part of the development charge applicable to the owner's development as may be specified in the agreement, by the provision at the sole expense of the owner, of services in lieu. Such agreement shall further specify that where the owner provides services in lieu in accordance with the agreement, Council shall give to the owner a credit against the development charge in accordance with the agreement provisions and the provisions of Section 39 of the Act, equal to the reasonable cost to the owner of providing the services in lieu. In no case shall the agreement provide for a credit which exceeds the total development charge payable by an owner to the municipality in respect of the development to which the agreement relates.
- (2) In any agreement under subsection (1), Council may also give a further credit to the owner equal to the reasonable cost of providing services in addition to, or of a greater size or capacity, than would be required under this by-law.
- (3) The credit provided for in subsection (2) shall not be charged to any development charge reserve fund.

RULES WITH RESPECT TO RE-DEVELOPMENT

11. Where all or part of a residential use, non-residential use or mixed-use building or structure is demolished or redeveloped, development charges otherwise applicable shall be reduced in accordance with section 12 below if:
 - (1) the building or structure was occupied within five years prior to the issuance of a building permit for redevelopment of the lands; and
 - (2) in the case where the building or structure is demolished, a demolition permit has been issued within five years prior to the issuance of a building permit for redevelopment of the lands.
12. Where a residential use, non-residential use or mixed-use building or structure qualifies for a reduction in development charges pursuant to section 11 above, the amount of the reduction shall be equivalent to:

- (1) the number of residential dwelling units demolished or redeveloped multiplied by the applicable residential development charge under this by-law, and
 - (2) the gross floor area of the non-residential use building or portion thereof demolished or redeveloped multiplied by the applicable non-residential development charge under this by-law.
13. No credit shall exceed the amount of the development charge that would otherwise be payable, and no credit shall be available if the existing land use is exempt under this by-law.

TIMING OF CALCULATION AND PAYMENT

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

RESERVE FUNDS

15. (1) Monies received from payment of development charges under this by-law shall be maintained in the following two separate reserve funds:
- (a) Roads and Related, Stormwater Management and Emergency Services; and
 - (b) Parks and Recreation, General Government and Public Works (buildings, fleet and equipment).
- (2) The reserve funds created by operation of this by-law shall be maintained in separate sub accounts in accordance with the service sub-categories set out in Schedule "A" and development charge payments shall be credited to each sub account in accordance with the amounts shown in Schedule "B", plus interest earned thereon.
- (3) Monies received for the payment of development charges shall be used only in accordance with the provisions of Section 35 of the Act.
- (4) Where any development charge, or part thereof, remains unpaid after the due date, the amount unpaid shall be added to the tax roll of the property affected by the development charge and shall be collected as taxes.
- (5) Where any unpaid development charges are collected as taxes under subsection (4), the monies so collected shall be credited to the development charge reserve funds referred to in subsection (2).

- (6) The Treasurer of the Municipality shall, in each year commencing in 2011 for the 2010 year, furnish to Council a statement in respect of the reserve funds established hereunder for the prior year, containing the information set out in Section 12 of O.Reg. 82/98.

BY-LAW AMENDMENT OR APPEAL

16. (1) Where this by-law or any development charge prescribed thereunder is amended or repealed either by order of the Ontario Municipal Board or by resolution of the Municipal Council, the Municipal Treasurer shall calculate forthwith the amount of any overpayment to be refunded as a result of said amendment or repeal.
- (2) Refunds that are required to be paid under subsection (1) shall be paid with interest to be calculated as follows:
- (a) Interest shall be calculated from the date on which the overpayment was collected to the date on which the refund is paid;
- (b) The Bank of Canada interest rate in effect on the date of enactment of this by-law shall be used.
- (3) Refunds that are required to be paid under subsection (1) shall include the interest owed under this section.

BY-LAW INDEXING

17. The development charges set out in Schedule "B" and Schedule "C" to this by-law may be adjusted annually on January 1st each year commencing on January 1, 2016, without amendment to this by-law, in accordance with the most recent twelve month change in the Statistics Canada Quarterly, "Construction Price Statistics".

SEVERABILITY

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

HEADINGS FOR REFERENCE ONLY

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

BY-LAW REGISTRATION

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

BY-LAW ADMINISTRATION

21. This by-law shall be administered by the Township Treasurer.

SCHEDULES TO THE BY-LAW

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

Schedule "A" - Schedule of Municipal Services

Schedule "B" - Schedule of Residential Development Charges

Schedule "C" - Schedule of Non-Residential Development Charges

DATE BY-LAW EFFECTIVE

23. This By-law shall come into force and effect on the XX day of June, 2015.

DATE BY-LAW EXPIRY

24. This By-law expires five years after the day on which it comes into force.

SHORT TITLE

25. This by-law may be cited as the "Loyalist Township Development Charge By-law, XX-2015."

Enacted and Passed by the Council this XX day of June, 2015.

Bill Lowry - Mayor

Paul Snider - Clerk

SCHEDULE "A"

DESIGNATED MUNICIPAL SERVICES

1. Emergency Services
2. Parks and Recreation
3. Public Works – Buildings, Fleet and Equipment
4. General Government
5. Roads and Related
6. Stormwater Management

SCHEDULE "B"

SCHEDULE OF RESIDENTIAL DEVELOPMENT CHARGES

Service	Residential Charge By Unit Type		
	Singles/Semis	Multiples	Apartments
Emergency Services	\$1,428	\$1,244	\$995
Parks and Recreation	\$1,092	\$951	\$761
Public Works: Building and Fleet	\$925	\$806	\$645
General Government	\$249	\$217	\$173
Subtotal General Services	\$3,694	\$3,218	\$2,574
Roads and Related	\$983	\$856	\$685
Stormwater Management	\$190	\$165	\$132
Subtotal Engineered Services	\$1,173	\$1,021	\$817
TOTAL CHARGE PER UNIT	\$4,867	\$4,239	\$3,391

SCHEDULE "C"

SCHEDULE OF NON-RESIDENTIAL DEVELOPMENT CHARGES

Service	Industrial Charge (\$/sq.m)	Non-Industrial Charge (\$/sq.m)
Emergency Services	\$8.36	\$8.36
Parks and Recreation	\$0.00	\$0.00
Public Works: Building and Fleet	\$5.41	\$5.41
General Government	\$1.46	\$1.46
Subtotal General Services	\$15.23	\$15.23
Roads and Related	\$1.62	\$9.89
Stormwater Management	\$1.11	\$1.11
Subtotal Engineered Services	\$2.73	\$11.00
TOTAL CHARGE PER SQ M	\$17.96	\$26.23