

REPORT FOR PUBLIC CONSULTATION

PREPARED BY HEMSON FOR TOWN OF GEORGINA

2025 DEVELOPMENT CHARGES BACKGROUND STUDY

June 4th, 2025



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LIST OF ACRONYMS

AMP Asset Management Plan

BTE Benefit to Existing

COG Cost of Growth

DCA Development Charges Act

DC Development Charges

GFA Gross Floor Area

PPB Post-Period Benefit

PPU Persons Per Unit

EXECUTIVE SUMMARY

A. PURPOSE OF 2025 DEVELOPMENT CHARGES (DC) BACKGROUND STUDY

Hemson Consulting Ltd. was retained by the Town of Georgina to complete a Development Charges (DC) Background Study (the “Background Study”). The Background Study provides the basis and background to update the Town’s DCs to reflect the servicing needs of development and redevelopment. The study process is intended to facilitate the passage of a new by-law to implement new DCs.

1. Legislative Context

The Town’s Background Study is presented as part of a process to approve a new DC By-law in compliance with the Development Charges Act (DCA). The study is prepared in accordance with the DCA and associated regulations, including amendments that came into force through the More Homes, More Choice Act, the COVID-19 Economic Recovery Act, the More Homes Built Faster Act, and the Cutting Red Tape to Build More Homes Act, 2024, the latter of which was granted Royal Assent on June 6, 2024.

2. Key Steps of the Development Charges Calculation

In accordance with the DCA and associated regulation, several key steps are required to calculate development charges. These include:

- preparing a development (growth) forecast;
- establishing historical service levels;
- determining the increased needs for services arising from development and appropriate shares of capital costs; and
- determining how these costs are attributed to development types (i.e. residential and non-residential).

3. Development-Related Capital Forecast is Subject to Change

It is recommended that Council has adopted the development-related capital program developed for the purposes of the 2025 DC Background Study. However, it is recognized that the DC Background Study is a point-in-time analysis and there may be changes to project timing, scope, and costs through the Town’s normal annual budget process.

B. DEVELOPMENT FORECAST

The tables below provide a summary of the anticipated Town-wide residential and non-residential growth over the 2025-2034 planning period, the longer period to 2051, and the area-specific development forecasts to 2051. The development forecasts are further discussed in Appendix A.

Town-wide Development Forecast	2024 Estimate	General Services Planning Period 2025 - 2034		Long-Term Planning Period 2025 - 2051	
		Growth	Total at 2034	Growth	Total at 2051
Residential					
Total Occupied Dwellings	18,636	2,814	21,450	6,664	25,300
Population					
Census	49,561	7,823	57,384	18,824	68,385
<i>Population In New Dwellings</i>		<i>7,868</i>		<i>18,796</i>	
Non-Residential					
Total Employment for DCs	8,406	3,162	11,568	8,688	17,094
Non-Residential Building Space (sq.m.)		209,480		588,042	

Area-Specific Development Forecast	Long-Term Planning Period 2025-2051 Growth
Residential	
Population Growth in New Dwellings	
<i>Sutton</i>	3,974
<i>Keswick</i>	12,459
<i>Sutton High Street Sewer</i>	1,622
<i>Remainder of Town</i>	741
Non-Residential	
Total Employment	
<i>Sutton</i>	548
<i>Keswick</i>	7,240
<i>Sutton High Street Sewer</i>	-
<i>Remainder of Town</i>	900
Non-Residential Building Space (sq.m.)	
<i>Sutton</i>	37,084
<i>Keswick</i>	490,035
<i>Sutton High Street Sewer</i>	-
<i>Remainder of Town</i>	60,923

C. DEVELOPMENT-RELATED CAPITAL PROGRAMS

The development-related capital program for Town-wide general services is planned over a 10-year period from 2025 to 2034. The gross cost of the program amounts to \$180.1 million, of which \$76.5 million is included in the development charges calculation. Details regarding the capital programs for each service are provided in Appendix B of this report.

The development-related capital program for Town-wide engineered services is planned over a 2025 to 2051 period. The gross cost of the program amounts to \$9.9 million, of which \$8.7 million is included in the development charges calculation. Details regarding the capital programs for each service are provided in Appendix C of this report. Details regarding area-specific capital programs are provided in Appendices D through G of this report.

D. CALCULATED TOWN-WIDE DEVELOPMENT CHARGES

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

Calculated Residential Development Charges for Town-Wide Services

Service	Residential Charge By Unit Type			
	Single & Semi-Detached	Rows & Other Multiples	Apartments	
			≥700 sq.ft.	<700 sq.ft.
Library Services	\$1,484	\$1,420	\$1,039	\$717
Fire And Rescue Services	\$3,505	\$3,354	\$2,453	\$1,694
Parks And Recreation	\$28,134	\$26,924	\$19,694	\$13,598
Services Related To A Highway: Public Works	\$1,363	\$1,305	\$954	\$659
Development-Related Studies	\$477	\$456	\$334	\$230
Total General Services	\$34,963	\$33,459	\$24,474	\$16,898
Services Related To A Highway: Roads And Related	\$825	\$790	\$578	\$399
Storm Water Drainage And Control	\$122	\$117	\$86	\$59
TOTAL TOWN-WIDE CHARGE BY UNIT TYPE	\$35,910	\$34,366	\$25,138	\$17,356
(1) Based on Persons Per Unit Of:	3.00	2.87	2.10	1.45

- The Town-wide charges would be levied on all development within the Town, regardless of location. Non-Residential development charges for similar services have been calculated in the same way.

Calculated Non-Residential Development Charges for Town-Wide Services

Service	Non-Residential
	Adjusted Charge (\$/sq.m)
Library Services	\$0.00
Fire And Rescue Services	\$18.03
Parks And Recreation	\$0.00
Services Related To A Highway: Public Works	\$7.00
Development-Related Studies	\$2.45
Total General Services	\$27.48
Services Related To A Highway: Roads And Related	\$4.14
Storm Water Drainage And Control	\$0.61
TOTAL TOWN-WIDE CHARGE PER SQ.M	\$32.23

E. CALCULATED AREA-SPECIFIC DEVELOPMENT CHARGES

- An area-specific cost approach is used to calculate development charges for various services which have more localized benefits. Area-specific development charges are levied in addition to the Town-wide charges and vary by location of development. There are four service areas included in the calculation.
- The following table summarizes the calculated area-specific development charges:

Calculated Area-Specific Development Charges

Service	Residential Charge by Unit Type				Non-Residential Charge (\$/sq.m)
	Single & Semi-Detached	Rows & Other Multiples	Apartments		
			≥700 sq.ft.	<700 sq.ft.	
Keswick Service Area	\$3,474	\$3,324	\$2,432	\$1,679	\$17.29
Sutton Service Area	\$2,594	\$2,482	\$1,816	\$1,254	\$12.78
Sutton High Street Sewer	\$239	\$229	\$168	\$116	N/A
Queenway East and West	\$3,767	\$3,605	\$2,637	\$1,821	\$31.40

F. COST OF GROWTH ANALYSIS

An overview of the long-term capital and operating costs, as well as the asset management-related annual provisions for capital facilities and infrastructure to be included in the DC by-law, is provided in Appendix H of the Background Study. This examination is required by the DCA.

G. MODIFICATIONS TO THE TOWN'S DEVELOPMENT CHARGES BY-LAW ARE PROPOSED

The Town has made modifications to the development charges by-law as part of the study process. The draft by-law is made available at a minimum two weeks prior to the Public Meeting in accordance with the DCA and attached in this study for reference. Note, on May 12th 2025, a series of development charge matters were introduced by Bill 17, the *Protect Ontario by Building Faster and Smarter Act, 2025*. The bill proposes amendments to several Provincial statutes, with changes to the DCA being a central focus. There are a number of changes which are expected to take effect immediately upon Royal Assent while others would take effect through Regulations. The draft DC By-law attached to this DC Background Study does not include any of the proposals as part of Bill 17 at this time as the Bill has not received Royal Assent, however, the Town and the consulting Team will monitor the status of the Bill and can adjust the DC By-law accordingly over the consultation period.

H. TWO APPROACHES USED TO CALCULATED DEVELOPMENT CHARGES

- Development charge rates have been established under the parameters and limitations of the DCA. The study provides the rationale and basis for the calculated rates.
- A Town-wide average cost approach is used to calculate development charges for the 10-year general services of library, fire, parks and recreation, Services Related to a Highway: Public Works, and development-related studies. For the purposes of this study, the Services Related to a Highway: Public Works is illustrated as general service as it is based on a 10-year time horizon. As well, for the Town-wide components of the engineered services over a longer timeframe (to 2051) of roads and stormwater management. This approach results in uniform charges levied throughout Georgina.
- In addition, area-specific development charges are calculated for the recovery of certain engineered services – roadworks, water and wastewater – that are required in specific service areas. The area-specific approach more closely aligns costs and benefits for services with benefits that are more localized and can be identified.

1. INTRODUCTION

The Town of Georgina 2025 Development Charges (DC) Background Study is presented as part of the process to approve a new DC by-law in compliance with the *Development Charges Act, 1997* (DCA). As the Town experiences residential and non-residential development that will increase the demand on municipal services, the Town wishes to implement development charges to fund capital projects related to growth so that development continues to be serviced in a fiscally responsible manner.

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

- A forecast of the amount, type and location of population, housing, and non-residential development anticipated in the Town;
- The average capital service levels provided in the Town over the 15-year period immediately preceding the preparation of the background study;
- A review of future capital projects, including an analysis of gross expenditures, funding sources, and net expenditures incurred, or to be incurred, by the Town or its local boards to provide for the anticipated development, including the determination of the eligible and ineligible components of the capital projects;
- An asset management plan that demonstrates that all assets are financially sustainable over their full life cycle; 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 presents the results of the review to determine the development-related net capital costs that are attributable to development that is forecast to occur in the Town. The development-related net capital costs are then apportioned among various 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 various types of development.

The DCA provides for a period of public review and comment regarding the proposed development charges. This process includes considering and responding to comments received by members of the public about the calculated charges. Following completion of

this process, in accordance with the DCA and Council's review of this study, it is intended that Council will pass a new development charges by-law for the Town.

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

A. LEGISLATIVE CONTEXT

The study is prepared in accordance with the DCA and associated regulations, including the amendments that came into force most recently on November 28, 2022 under the *More Homes Built Faster Act, 2022*, and on June 6, 2024 under the *Cutting Red Tape to Build More Homes Act, 2024*. The latter reversed the 5-year mandatory phase-in of DCs and implemented DC exemptions for affordable housing projects that meet the DCA eligibility requirements. Key legislative changes incorporated into this study include:

- Historical service level standards have been extended from a 10 to 15-year planning period;
- DC by-laws now expire every 10 years instead of 5 years;
- The amount of interest paid on DC deferrals and freeze is capped at prime plus 1%;
- Costs associated with affordable housing services are now ineligible for recovery through DCs;
- Municipalities must spend or allocate 60% of available DC reserve funds per year for roads, water and wastewater services;
- DC discounts for purpose-built rentals based on the number of bedrooms; and
- DC exemptions for affordable and attainable housing developments which meet the provisions of the DCA.

On May 12th 2025, a series of development charge matters were introduced by Bill 17, the *Protect Ontario by Building Faster and Smarter Act, 2025*. The bill proposes amendments to several Provincial statutes, with changes to the DCA being a central focus. There are a number of changes which are expected to take effect immediately upon Royal Assent while others would take effect through Regulations. The draft DC By-law attached to this DC Background Study does not include any of the proposals as part of Bill 17 at this time as the Bill has not received Royal Assent. However, the Town and the consulting Team will monitor the status of the Bill and can adjust the DC By-law accordingly over the consultation period.

B. RELEVANT ANALYSIS

The underlying assumptions and calculation methodologies contained in the DC Background Study have been informed by a range of inputs including the Town’s capital budget and forecasts, existing master plans, and discussions with Town staff and Council.

C. CONSULTATION AND APPROVAL PROCESS

The following provides a summary of the consultation and approval process undertaken to complete the Background Study. Following the release of the Background Study, consultation will continue with the public prior to the passage of the new DC By-law(s) anticipated to occur in August 2025.

Timeline of Consultation and Approval Process

Activity	Date
Developer Consultation Session #1	February 25, 2025
Council Information Session	April 16, 2025
Developer Consultation Session #2	May 21, 2025
Public Release of DC Background Study	June 4, 2025
Statutory Public Meeting of Council	June 18, 2025
Passage of 2025 DC By-law	August 2025 (targeted)

2. TOWN-WIDE AND AREA-SPECIFIC APPROACH

Several key steps are required when calculating any development charge. However, specific circumstances arise in each municipality that must be reflected in the calculation.

Therefore, the study has been tailored specifically for the Town of Georgina. The approach to calculating the proposed development charges is focused on providing a reasonable alignment of development-related costs with the development that necessitates them. The study combines a Town-wide approach for general and municipal-wide engineered services with an area-specific approach for certain engineered services infrastructure works.

A. BOTH TOWN-WIDE AND AREA-SPECIFIC DEVELOPMENT CHARGES ARE PROPOSED

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

1. Service Based on a Town-wide Approach

For the majority of services the Town provides, a range of capital facilities, land, equipment and infrastructure is available throughout Georgina; community centres, fire stations, arterial roads, parks and so on. As new development occurs, new facilities will need to be added so that overall service levels do not decline. A widely accepted method for sharing the development-related capital costs for such services is to apportion them over all new development anticipated in the Town.

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

- Library Services;
- Fire and Emergency Services;
- Parks and Recreation;
- Services Related to a Highway:
 - Public Works;
 - Roads and Related;

- Development-Related Studies; and
- Storm Water Drainage and Control Services.

These services form a reasonable basis upon which to plan and administer the development charges. The resulting development charge for these services is to be imposed against all development anywhere in the Town.

2. Area-Specific Charges Are Proposed

For some services the Town provides, the need for development-related capital to support anticipated development is more localized. For such services, an alternative technique – using an area-specific approach – is used.

The area-specific charges relate to the provision of specific road, water and wastewater works in specific settlement areas of Georgina. Charges for these services are called Area-Specific Development Charges (ASDC) and are consistent with the Town's existing development charge system for such works.

The service areas recommended in this study are as follows:

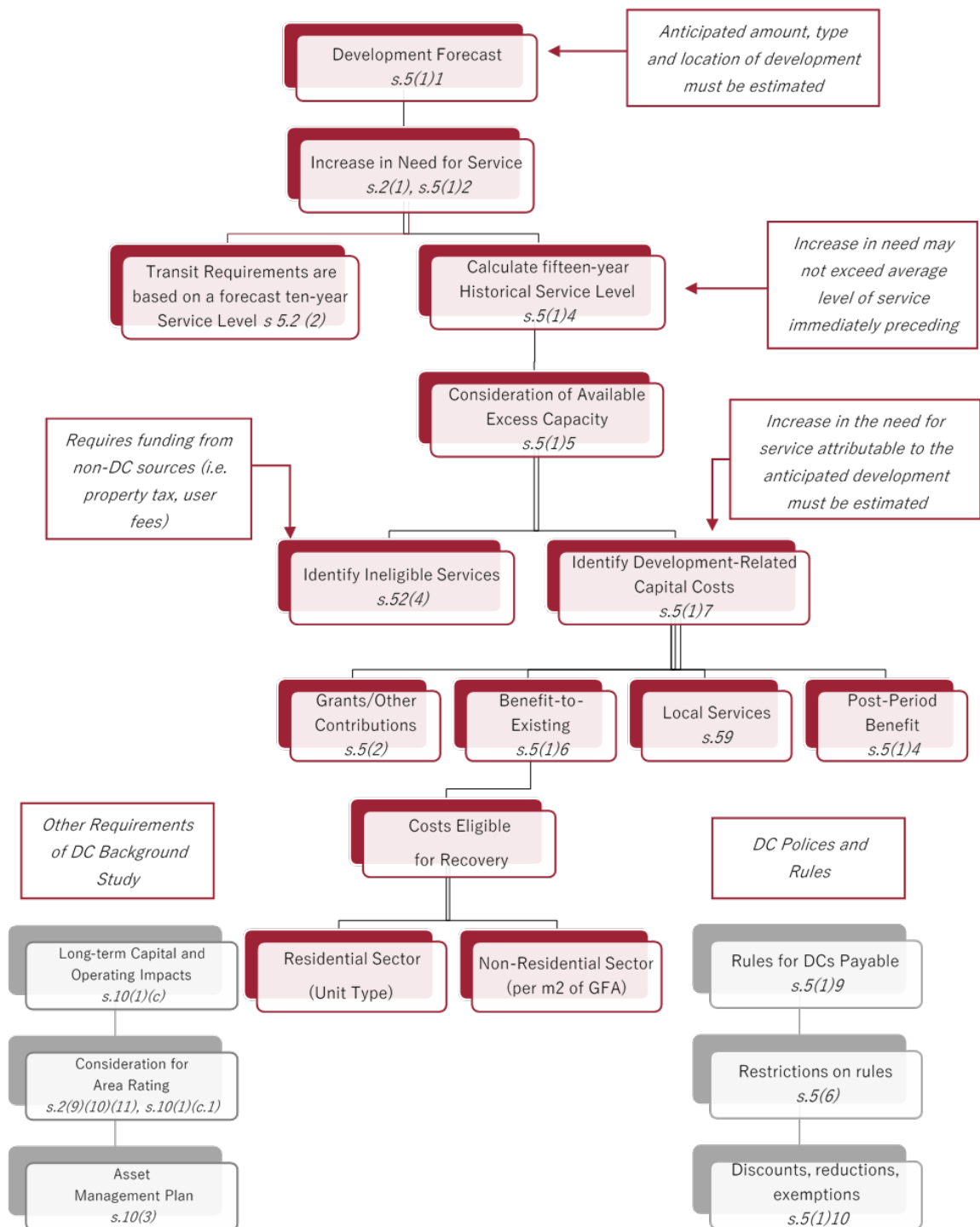
- Keswick
- Sutton
- Sutton High Street Sewer
- Queensway East and West Service Area (in Keswick)

It is noted that development occurring within these service areas would be subject to both the Town-wide charge as well as the area-specific charges.

B. KEY STEPS IN DETERMINING DEVELOPMENT CHARGES

Several key steps are required in calculating development charges for future development-related projects. These are summarized below and illustrated in Figure 1.

Figure 1: Statutory Requirements of Development Charge Calculation and Study Process



1. Development Forecast

The first step in the methodology requires a development forecast to be prepared for the ten-year study period, 2025–2034, for general services and to 2051 for engineered services. The forecast of the future residential and non-residential development used in this study is based on estimates of development occurring within the Town’s approved development areas.

For the residential portion of the forecast, both net (or Census) population growth and population growth in new units is estimated. The use of net population growth is one approach to determining the increased need for servicing, infrastructure and facilities arising from development.

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

The non-residential portion of the forecast estimates the Gross Floor Area (GFA) of building space to be developed over the ten-year period, 2025 to 2034, and to 2051. The forecast of GFA is based on the employment forecast for the Town. Factors for floor space per worker are used to convert the employment forecast into gross floor area for the purposes of the development charges study.

2. Service Categories and Historical Service Levels

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

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

Historical 15-year average service levels thus form the basis for development charges. A review of the Town’s capital service levels for buildings, land, vehicles, and so on has therefore been prepared as a reference for the calculation so that the portion of future capital projects that may be included in the development charge can be determined. The historical service levels used in this study have been calculated based on the period 2010–2024.

3. Development-Related Capital Forecast and Analysis of DC Eligible Costs to be Recovered through Development Charges

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

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

In conjunction with *DCA*, s. 5. (1) 4. referenced above, these sections have the effect of requiring that the development charge be calculated on the lesser of the historical fifteen-year average service levels or the service levels embodied in future plans of the Town. 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 development. It is not sufficient in the calculation of development charges merely to have had the service in the past. There must also be a demonstrated commitment to continue to emplace facilities or infrastructure in the future. In this regard, *Ontario Regulation 82/98*, s. 3 states that:

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

For some projects in the development-related capital forecast, a portion of the project may confer benefits to existing residents. As required by the *DCA*, s. 5. (1) 6., these portions of projects and their associated net costs are the funding responsibility of the Town from non-development charge sources. The amount of municipal funding 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 charge by the amount of any “uncommitted excess capacity” that is available for a service. Adjustments are made in the analysis to meet this requirement of the DCA.

4. Attribution of 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 the Town of Georgina, the allocation is based on projected changes in population in new units and employment over the planning periods.

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 floor area of building space in square metres.

5. Final Adjustment

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

C. OPERATING AND CAPITAL COST IMPACTS AND ASSET MANAGEMENT PLAN LEGISLATIVE REQUIREMENTS

Section 10 of the DCA identifies what must be included in a Development Charges Background Study, namely:

- s.10 (2) The development charge background study shall include,
 - (c) an examination, for each service to which the development charge by-law would relate, of the long-term capital and operating costs for capital infrastructure required for the service; and
 - (c.2) an asset management plan prepared in accordance with subsection (3).

1. Asset Management Plan

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

The requirement to include an Asset Management Plan (AMP) was part of the DCA amendments that came into effect on January 1, 2016. A key function of the Asset Management Plan is to demonstrate that all assets proposed to be funded under the development charges by-law are financially sustainable over their full life cycle. The section of the DC Background Study that deals with the operating and capital cost impacts and the asset management plan can be found in Appendix H.

3. DEVELOPMENT FORECAST

This section provides the basis for the development forecasts used in calculating the development charges, as well as a summary of the forecast results. A more detailed summary of the forecasts, including tables illustrating historical trends and forecast results is provided in Appendix A.

A. RESIDENTIAL FORECAST

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

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

Table 1 provides a summary of the residential forecast over the ten-year planning period, from 2025 to 2034. As noted in Section II, for development charge calculation purposes, the ten-year planning period is applicable to all non-engineering services. The longer-term development forecast to 2051 has been utilized in the calculation of certain Town-wide and area-specific development charges, which is shown on Table 2.

The Town's Census population is expected to increase by about 7,800 people over the next ten years, reaching approximately 57,400 by 2034. About 2,800 additional dwelling units are forecast to be built between 2025 and 2034 and the population residing in these units is expected to increase by 7,900.

Between 2025 and 2051, the Town of Georgina is forecasted to grow by 18,800 people, reaching a population in 2051 of about 68,400. The Town anticipates adding an additional 6,700 residential dwelling units with an associated population growth of almost 18,800.

Of the total Town-wide population growth in new units between 2025 and 2051, it is anticipated that 21% will occur in Sutton, 66% in Keswick and 9% in the Sutton High Street Sewer service areas.

B. NON-RESIDENTIAL FORECAST

Development charges are levied on non-residential development as a charge per square metre of GFA.

The non-residential forecast projects an increase of approximately 3,200 employees to 2034, which will be accommodated in 209,500 square metres of new non-residential building space. To 2051, the Town anticipates adding 588,000 square metres of building space, which will be occupied by approximately 8,700 new employees.

Tables 1 and 2 also provide a summary of the non-residential development forecasts used in this analysis.

TABLE 1
TOWN OF GEORGINA
SUMMARY OF RESIDENTIAL AND NON-RESIDENTIAL
TOWN-WIDE DEVELOPMENT FORECAST

Town-wide Development Forecast	2024 Estimate	General Services Planning Period 2025 - 2034		Long-Term Planning Period 2025 - 2051	
		Growth	Total at 2034	Growth	Total at 2051
Residential					
Total Occupied Dwellings	18,636	2,814	21,450	6,664	25,300
Population					
Census	49,561	7,823	57,384	18,824	68,385
<i>Population In New Dwellings</i>		<i>7,868</i>		<i>18,796</i>	
Non-Residential					
Total Employment for DCs	8,406	3,162	11,568	8,688	17,094
Non-Residential Building Space (sq.m.)		209,480		588,042	

TABLE 2

**TOWN OF GEORGINA
SUMMARY OF RESIDENTIAL AND NON-RESIDENTIAL
AREA SPECIFIC DEVELOPMENT FORECAST**

Area-Specific Development Forecast	Long-Term Planning Period 2025-2051 Growth
Residential	
Population Growth in New Dwellings	
<i>Sutton</i>	<i>3,974</i>
<i>Keswick</i>	<i>12,459</i>
<i>Sutton High Street Sewer</i>	<i>1,622</i>
<i>Remainder of Town</i>	<i>741</i>
Non-Residential	
Total Employment	
<i>Sutton</i>	<i>548</i>
<i>Keswick</i>	<i>7,240</i>
<i>Sutton High Street Sewer</i>	<i>-</i>
<i>Remainder of Town</i>	<i>900</i>
Non-Residential Building Space (sq.m.)	
<i>Sutton</i>	<i>37,084</i>
<i>Keswick</i>	<i>490,035</i>
<i>Sutton High Street Sewer</i>	<i>-</i>
<i>Remainder of Town</i>	<i>60,923</i>

4. SUMMARY OF HISTORICAL CAPITAL SERVICE LEVELS

The DCA and O. Reg. 82/98 require that development charges be set at a level no higher than the average level of service provided in the municipality over the 15-year period immediately preceding the preparation of the Background Study, on a service-by-service basis.

For non-engineered services (library, parks and recreation, etc.) the legislative requirement is met by documenting historical service levels for the preceding 15 years; in this case, for the period from 2010 to 2024. Typically, service levels for non-engineered services are measured as a ratio of inputs per capita, or per population plus employment.

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

The service levels are expressed as a dollar value per capita or a dollar value per capita plus employment of infrastructure value. This service level expression is a construction to meet the requirement of Section 5(1) of the DCA and does not necessarily directly reflect the utilization of infrastructure or the way municipalities plan for services.

Table 3 summarizes service levels for all applicable services included in the development charge calculation. Appendix B provides the detailed historical inventory data upon which the calculation of service levels for the general services is based.

TABLE 3
TOWN OF GEORGINA
SUMMARY OF AVERAGE HISTORIC SERVICE LEVELS 2010 - 2024

Service	2010 - 2024 Service Level Indicator
1.0 LIBRARY SERVICES	\$575.73 per capita
Buildings	\$396.41 per capita
Land	\$50.87 per capita
Collection Materials	\$121.23 per capita
Furniture And Equipment	\$7.22 per capita
2.0 FIRE AND RESCUE SERVICES	\$1,078.39 per population & employment
Buildings	\$512.74 per population & employment
Land	\$58.33 per population & employment
Furniture And Equipment	\$119.37 per population & employment
Vehicles	\$387.95 per population & employment
3.0 PARKS AND RECREATION	\$7,215.53 per capita
Indoor Recreation	\$4,179.74 per capita
Parkland Development	\$1,877.59 per capita
Park Amenities	\$917.99 per capita
Park Buildings And Equipment	\$240.21 per capita
4.0 SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS	\$398.84 per population & employment
Buildings	\$143.98 per population & employment
Land	\$83.30 per population & employment
Furniture And Equipment	\$15.45 per population & employment
Vehicles And Related Equipment	\$158.86 per population & employment
5.0 SERVICES RELATED TO A HIGHWAY: TOWN-WIDE ROADS & RELATED	\$19,441.30 per population & employment
Roads	\$18,503.37 per population & employment
Bridges And Culverts	\$410.33 per population & employment
Sidewalks	\$527.60 per population & employment

5. THE DEVELOPMENT-RELATED CAPITAL FORECAST

The DCA requires the Council of a municipality to express its intent to provide future capital facilities at the level reflected by the capital program incorporated in the development charges calculation and recovered through the proposed rates. As noted in Section II, *Ontario Regulation 82/98*, s. 3 states that:

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

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

Based on the development forecasts summarized in Section III and detailed in Appendix A, municipal staff, in collaboration with the consultants have created a development-related capital forecast setting out those projects that are required to service anticipated development. For all Town-wide general services, the capital plan covers the ten-year period from 2025 to 2034. As permitted by the DCA, s. 5 (1) 4., the development charges for municipal-wide and area-specific engineered services is based on ultimate development.

One of the recommendations contained in this Background Study is for Council to adopt the capital forecast created for the purposes of the development charges calculation. It is assumed that future capital budgets and forecasts will continue to bring forward the development-related projects contained herein, that are consistent with the development occurring in Georgina. It is acknowledged that changes to the forecast presented herein may occur through the Town'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 4.

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

The development-related capital forecast for general services estimates a total gross cost of \$180.1 million. After deducting \$8.5 million in expected grants and subsidies, the net municipal cost of the capital program reduces to \$171.6 million.

Of the \$171.6 million ten-year net municipal capital costs for general services, \$104.7 million (61%) is related to the Parks and Recreation capital program. The program includes for the recovery of debt related to the recently constructed recreation facility Multi-Use Recreation Centre (MURC), and Julia Munro Park. The program also includes for new parks, trails, and vehicles throughout the ten-year planning period.

The Fire and Rescue Services capital program represents about 31% (\$53.1 million) of the total forecast and provides for the construction of new fire halls, associated vehicle and equipment acquisitions, as well as bunker gear for 20 additional firefighters.

The next largest part of the general services forecast is the Public Works capital program. The program totals \$7.3 million, or 4%, and includes a growth-related provision for new maintenance building and fleet associated with roads, as well as the recovery of a negative DC reserve fund balance.

The capital program associated with Library Services amounts to \$4.5 million, or 3%, and provides for the recovery of debt associated with the new library space in the Town, located in the new MURC. Also included in the forecast are additional collection materials to service the population of Georgina as it grows.

The remainder of the capital forecast totals \$2.1 million and accounts for 1% of the total program for general services. The Development-Related Studies program includes various development-related studies, including zoning by-law updates, long range financial plan, official plan update and review, planning and development studies, and a future development charges study.

TABLE 4

TOWN OF GEORGINA
SUMMARY OF DEVELOPMENT-RELATED CAPITAL PROGRAM
FOR GENERAL SERVICES 2025 - 2034
(in \$000)

Service	Gross Cost	Grants/ Subsidies	Municipal Cost
1.0 LIBRARY SERVICES	\$4,456.3	\$0.0	\$4,456.3
1.1 Debt Recovery - Principal Payments Only*	\$3,423.8	\$0.0	\$3,423.8
1.2 Buildings, Land & Materials	\$1,000.0	\$0.0	\$1,000.0
1.3 Cost of Delivering Development-Related Capital Program	\$32.5	\$0.0	\$32.5
2.0 FIRE AND RESCUE SERVICES	\$60,291.2	\$7,240.4	\$53,050.8
2.1 Additional Fire Hall Space and Training	\$54,700.0	\$7,240.4	\$47,459.6
2.2 New Vehicles & Equipment	\$5,230.0	\$0.0	\$5,230.0
2.3 Development-Related Equipment	\$170.0	\$0.0	\$170.0
2.4 Cost of Delivering Development-Related Capital Program	\$191.2	\$0.0	\$191.2
3.0 PARKS AND RECREATION	\$105,469.8	\$814.0	\$104,655.8
3.1 Debt Recovery - Principal Payments Only*	\$33,148.6	\$0.0	\$33,148.6
3.2 Parks, Trails and Park Buildings	\$69,882.5	\$814.0	\$69,068.5
3.3 Vehicles and Equipment	\$1,465.0	\$0.0	\$1,465.0
3.4 Cost of Delivering Development-Related Capital Program	\$973.6	\$0.0	\$973.6
4.0 SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS	\$7,284.9	\$0.0	\$7,284.9
4.1 Recovery of Negative DC Reserve Fund Balance	\$465.4	\$0.0	\$465.4
4.2 Operations Buildings, Land, Equipment	\$3,566.7	\$0.0	\$3,566.7
4.3 Roads and Related Fleet	\$3,187.0	\$0.0	\$3,187.0
4.4 Cost of Delivering Development-Related Capital Program	\$65.8	\$0.0	\$65.8
5.0 DEVELOPMENT-RELATED STUDIES	\$2,548.3	\$400.0	\$2,148.3
5.1 Development-Related Studies - Planning	\$1,990.0	\$400.0	\$1,590.0
5.2 Development-Related Studies - Other	\$530.0	\$0.0	\$530.0
5.3 Cost of Delivering Development-Related Capital Program	\$28.3	\$0.0	\$28.3
TOTAL - GENERAL SERVICES	\$180,050.5	\$8,454.4	\$171,596.1

C. THE DEVELOPMENT-RELATED CAPITAL FORECAST FOR TOWN-WIDE ENGINEERED SERVICES

Table 5 provides the development-related capital recoveries for the Town-wide engineered services of roads and related and stormwater management. The Town-wide capital program totals \$9.9 million and provides servicing for anticipated development over the longer-term planning period from 2025 to 2051. Further details on the capital plans for each individual service category are available in Appendix C.

No grants, subsidies or alternative funding sources have been identified for the capital projects and, as such, the remaining net cost of \$9.9 million is the cost to be paid by the Town. About 88%, or \$8.7 million of the net capital program is associated with development-related roads and related projects. The Town-wide capital program includes a general provision for development-related works to the town-wide road network which the specific projects will be informed by the transportation master plan also included for in the planning period.

The remainder of the capital forecast includes \$1.2 million, or 12% for the Town-wide stormwater management capital program. The forecast includes a stormwater management study to identify future servicing requirements.

TABLE 5
TOWN OF GEORGINA
SUMMARY OF DEVELOPMENT-RELATED CAPITAL PROGRAM
FOR TOWN-WIDE ENGINEERED SERVICES 2025 - 2051
(in \$000)

Service	Gross Cost	Grants / Subsidies	Net Municipal Cost
TOWN-WIDE CAPITAL PROGRAMS			
1.0 SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED	\$8,669.2	\$0.0	\$8,669.2
1.1 Town-Wide Road and Related Works	\$8,669.2	\$0.0	\$8,669.2
2.0 STORM WATER DRAINAGE AND CONTROL	\$1,181.7	\$0.0	\$1,181.7
2.1 Town-Wide Stormwater Management	\$1,181.7	\$0.0	\$1,181.7
Total Town-Wide Engineered Services Capital Program	\$9,850.9	\$0.0	\$9,850.9

D. THE DEVELOPMENT-RELATED CAPITAL FORECAST FOR AREA-SPECIFIC SERVICES

Table 6 provides the area-specific development-related capital recoveries for roads, water and wastewater works in the Keswick, Sutton, Sutton High Street Sewer, and Queensway East and West Services Areas. The capital program totals \$52.3 million and provides servicing for anticipated development over the longer-term planning period from 2025 to 2051. After the reduction of expected grants and subsidies, the net municipal cost totals \$46.1 million. Further details on the capital plans for each individual service category in the servicing areas are available in Appendices D to G.

The development-related capital program for the Keswick Service Area totals \$29.3 million, or 62% of the total program. The program includes the construction of a new road segment on Dovedale Drive, urbanization of the Queensway North, as well as various sidewalks, streetlights, trunk sewers and trunk mains throughout the service area.

The development-related capital program for the Sutton service area totals \$8.4 million, 16% and includes a road main and sidewalk project along Black River Road, sewers along Lorne Street and Dalton Road, and other various linear works and vehicles and engineering studies.

The development-related capital program for the Queensway East Service Area totals \$7.1 million, or 19% of the total program. The program includes the construction of a new pump station and linear infrastructure required to support the development of this area.

The remainder of the area-specific capital program relates to the Sutton High Street Sewer capital program which provides development-related sewer works and totals \$1.3 million, or 2%.

TABLE 6

TOWN OF GEORGINA
SUMMARY OF DEVELOPMENT-RELATED CAPITAL PROGRAM
FOR AREA-SPECIFIC ENGINEERED SERVICES 2025 - 2051
(in \$000)

Service	Gross Cost	Grants / Subsidies / Other Cont.*	Net Municipal Cost
1.0 KESWICK SERVICE AREA	\$32,511.8	\$3,259.2	\$29,252.6
1.1 Keswick Service Area - Roads	\$10,608.8	\$462.3	\$10,146.5
1.2 Keswick Service Area - Sidewalks and Streetlights	\$8,204.0	\$1,382.5	\$6,821.5
1.3 Keswick Service Area - Water	\$9,423.7	\$1,414.4	\$8,009.3
1.4 Keswick Service Area - Sewer	\$1,894.5	\$0.0	\$1,894.5
1.5 Water and Wastewater Vehicles	\$1,218.0	\$0.0	\$1,218.0
1.6 Engineering Studies	\$1,000.0	\$0.0	\$1,000.0
1.7 Cost of Delivering Development-Related Capital Program	\$162.9	\$0.0	\$162.9
2.0 SUTTON SERVICE AREA	\$8,418.7	\$0.0	\$8,418.7
2.1 Engineered Services	\$7,934.2	\$0.0	\$7,934.2
2.2 Water and Wastewater Vehicles (Allocated)	\$291.0	\$0.0	\$291.0
2.3 Engineering Studies (Allocated)	\$174.5	\$0.0	\$174.5
2.4 Cost of Delivering Development-Related Capital Program	\$19.0	\$0.0	\$19.0
3.0 SUTTON HIGH STREET SEWER SERVICE AREA	\$1,286.5	\$0.0	\$1,286.5
3.1 Engineered Services	\$1,285.7	\$0.0	\$1,285.7
3.2 Cost of Delivering Development-Related Capital Program	\$0.8	\$0.0	\$0.8
4.0 QUEENSWAY EAST AND WEST SERVICE AREA	\$10,092.2	\$2,989.9	\$7,102.3
4.1 Queensway East/West Development Watermain Infrastructure	\$2,989.9	\$2,989.9	\$0.0
4.2 Queensway East/West Development Pump Station	\$5,576.4	\$0.0	\$5,576.4
4.3 Connell BPS	\$1,455.0	\$0.0	\$1,455.0
4.4 Studies	\$70.9	\$0.0	\$70.9
Total Area-Specific Engineered Services Capital Program	\$52,309.2	\$6,249.1	\$46,060.1

**For the purposes of this table the local service contribution are show as other contributions*

6. PROPOSED DEVELOPMENT CHARGES ARE CALCULATED IN ACCORDANCE WITH THE DCA

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

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

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

A. TOWN-WIDE AND AREA-SPECIFIC DEVELOPMENT CHARGES CALCULATION

A summary of the “unadjusted” residential and non-residential development charges is presented in Tables 7, 8 and 9 for Town-wide general and engineered services and area-specific services, respectively. Further details of the calculations for each individual service category are available in Appendices B to G.

1. General Services

A summary of the “unadjusted” residential and non-residential development charges for the Town-wide general services is presented in Table 7.

The net capital forecast for the general services totals \$171.6 million and incorporates those projects identified to be related to the development anticipated in the next ten years.

However, not all of the capital costs are to be recovered from new development by way of DCs. As shown on Table 7, \$39.7 million relates to replacement of existing capital facilities or for shares of projects that provide benefit to the existing community. These portions of capital costs will have to be funded from non-development charge revenue sources, largely property taxes for this group of services.

An additional share of \$21.1 million has been identified as available development charges reserve funds and represents the revenue collected from previous DCs. This portion has been netted out of the chargeable capital costs. A share of \$34.3 million, or 20% of the forecast is attributable to development beyond 2034 or relates to shares of the program that exceeds the maximum allowable funding envelope. This development-related share has been removed from the calculation and may therefore be recovered under future development charge studies or other development-related mechanisms (such as community benefit charges if applicable).

The total costs eligible for recovery through development charges for general services is \$76.5 million. This amount is allocated between the residential and non-residential sectors to derive the unadjusted development charges. Library and Parks and Recreation are deemed to benefit residential development only, while the remaining services are allocated between both sectors based on shares of population in new units and employment growth over the next ten years. The allocation to the residential sector for these services is calculated at 71% and 29% to the non-residential sector.

Approximately \$71.3 million of the general services development charges eligible capital program is deemed to benefit residential development. When this amount is divided by the ten-year growth in population in new dwelling units (7,868), an unadjusted charge of \$9,058.69 per capita results. The non-residential share totals \$5.2 million, which yields an unadjusted charge of \$24.94 per square metre when divided by the ten-year increase in non-residential building space (209,500 square metres).

TABLE 7

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

10 Year Growth in Population in New Units	7,868
10 Year Growth in Square Metres	209,480

Service	Development-Related Capital Program (2025 - 2034)								
	Net Municipal Cost (\$000)	Replacement & Benefit to Existing (\$000)	Available DC Reserves (\$000)	Post-2034 Benefit (\$000)	Total DC Eligible Costs for Recovery (\$000)	Residential Share		Non-Residential Share	
						%	(\$000)	%	(\$000)
1.0 LIBRARY SERVICES	\$4,456.3	\$0.0	\$2,418.2	\$0.0	\$2,038.1	100%	\$2,038.1	0%	\$0.0
Unadjusted Development Charge Per Capita							\$259.03		
Unadjusted Development Charge Per Sq.M									\$0.00
2.0 FIRE AND RESCUE SERVICES	\$53,050.8	\$22,737.1	\$3,113.9	\$15,349.8	\$11,850.0	71%	\$8,413.5	29%	\$3,436.5
Unadjusted Development Charge Per Capita							\$1,069.33		
Unadjusted Development Charge Per Sq.M									\$16.40
3.0 PARKS AND RECREATION	\$104,655.8	\$16,798.2	\$15,323.8	\$16,088.9	\$56,444.9	100%	\$56,444.9	0%	\$0.0
Unadjusted Development Charge Per Capita							\$7,173.99		
Unadjusted Development Charge Per Sq.M									\$0.00
4.0 SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS	\$7,284.9	\$0.0	\$0.0	\$2,903.8	\$4,381.1	71%	\$3,110.6	29%	\$1,270.5
Unadjusted Development Charge Per Capita							\$395.35		
Unadjusted Development Charge Per Sq.M									\$6.07
5.0 DEVELOPMENT-RELATED STUDIES	\$2,148.3	\$150.0	\$214.3	\$0.0	\$1,784.1	71%	\$1,266.7	29%	\$517.4
Unadjusted Development Charge Per Capita							\$160.99		
Unadjusted Development Charge Per Sq.M									\$2.47
TOTAL 10 YEAR GENERAL SERVICES	\$171,596.1	\$39,685.2	\$21,070.2	\$34,342.5	\$76,498.1		\$71,273.7		\$5,224.4
Unadjusted Development Charge Per Capita							\$9,058.69		
Unadjusted Development Charge Per Sq.M									\$24.94

2. Town-Wide Engineered Services

Table 8 displays the calculation of the development charge rates for the Town-wide engineered services of roads and related infrastructure, water and stormwater management. The development-related Town-wide engineering infrastructure will be used to service development within the Town to 2051.

Of the total net municipal cost of all Town-wide engineered services development-related projects, \$9.9 million, not all are to be recovered from new development by way of development charges. Table 8 shows that \$213,000 of the capital program relate to replacement of existing capital works and have been removed. Available reserve funds, \$909,600, have also been removed from the development charges calculation. There are no identified post-period costs. The remaining \$8.7 million is related to development in the 2025 to 2051 planning period and has been included in the development charge calculation.

As with the general services, the capital program eligible for recovery through development charges is allocated to the residential and non-residential sectors based on future shares of population in new units and employment growth over the planning period. On this basis, the allocation to the residential and non-residential sectors is calculated at 68% and 32%, respectively.

As a result, \$5.9 million of the engineered services capital program is deemed to benefit residential development. When this amount is divided by the long-term growth in population in new dwelling units (18,796), a charge of \$315.77 per capita is the result.

The non-residential share totals \$2.8 million and, when this amount is divided by the long-term forecast of non-residential space growth (588,042 square metres) a charge of \$4.75 per square metre results.

TABLE 8

TOWN OF GEORGINA
SUMMARY OF RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
CAPITAL PROGRAM FOR MUNICIPAL-WIDE ENGINEERED SERVICES
2025 - 2051

Long-Term Growth in Population in New Units	18,796
Long-Term Growth in Square Metres	588,042

Service Area	Development-Related Capital Program (2025 - 2051)								
	Net Municipal Cost (\$000)	Replacement & Benefit to Existing (\$000)	Available DC Reserves (\$000)	Post-Period Benefit (\$000)	Total DC Eligible Costs for Recovery (\$000)	Residential Share		Non-Residential Share	
						%	(\$000)	%	(\$000)
1.0 SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED	\$8,669.2	\$213.0	\$853.8	\$0.0	\$7,602.3	68%	\$5,169.6	32%	\$2,432.7
2.0 STORM WATER DRAINAGE AND CONTROL	\$1,181.7	\$0.0	\$55.8	\$0.0	\$1,125.9	68%	\$765.6	32%	\$360.3
Development Charge Per Capita							\$40.73		
Development Charge Per Sq.M									\$0.61
TOTAL MUNICIPAL-WIDE ENGINEERED SERVICES	\$9,850.9	\$213.0	\$909.6	\$0.0	\$8,728.3		\$5,935.2		\$2,793.0
Development Charge Per Capita							\$315.77		
Development Charge Per Sq.M									\$4.75

3. Area-Specific Services

A summary of the area-specific development charge capital programs for the Keswick, Sutton, and Sutton High Street Sewer Service Areas are shown on Table 9. The table shows the development-related net capital costs for area-specific services amount to \$46.1 million.

Approximately 27% (or \$12.5 million) of the capital programs for all service areas account for the replacement or benefit to existing shares.

Available DC reserve funds in the amount of \$2.7 million represent the DC monies that have been collected and used to partially fund the recovery of ongoing development-related projects. These funds have been netted out of the share to be included in the calculation of development charges. No post-period benefit shares have been identified for these projects.

The share of the area-specific capital programs 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 within that service area. On this basis, the allocation to the residential and non-residential sectors in Keswick is calculated at 63% and 37%, respectively. The allocation in Sutton is 88% residential and 12% non-residential. In the Sutton High Street Sewer Service Area, 100% of costs are allocated to the residential sector. The Queensway East and West Service Area (in Keswick) is allocated 93% residential and 7% non-residential.

As a result, \$21.6 million of the cumulative area-specific engineered services capital program is deemed to benefit residential development while \$9.2 million is deemed to benefit non-residential development. The table indicates the development charge per capita and per square metre relative to the anticipated growth in each respective service area.

TABLE 9

TOWN OF GEORGINA
SUMMARY OF RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
CAPITAL PROGRAM FOR AREA-SPECIFIC ENGINEERED SERVICES
2025 - 2051

Long-Term Growth in Population in New Units	
<i>Keswick Service Area</i>	12,459
<i>Sutton Service Area</i>	3,974
<i>Sutton High Street Service Area</i>	1,622
<i>Queensway East and West Service Area</i>	2,907
Long-Term Growth in Square Metres	
<i>Keswick Service Area</i>	490,035
<i>Sutton Service Area</i>	37,084
<i>Sutton High Street Service Area</i>	-
<i>Queensway East and West Service Area</i>	9,000

Service Area	Development-Related Capital Program (2025 - 2051)								
	Net	Replacement	Available	Post-Period	Total DC	Residential		Non-Residential	
	Municipal Cost (\$000)	& Benefit to Existing (\$000)	DC Reserves (\$000)	Benefit (\$000)	Eligible Costs for Recovery (\$000)	%	(\$000)	%	(\$000)
1.0 KESWICK SERVICE AREA	\$29,252.6	\$5,581.0	\$771.3	\$0.0	\$22,900.3	63%	\$14,427.2	37%	\$8,473.1
Development Charge Per Capita							\$1,157.97		
Development Charge Per Sq.M									\$17.29
2.0 SUTTON SERVICE AREA	\$8,418.7	\$3,742.1	\$766.8	\$0.0	\$3,909.9	88%	\$3,436.1	12%	\$473.8
Development Charge Per Capita							\$864.65		
Development Charge Per Sq.M									\$12.78
3.0 SUTTON HIGH STREET SEWER SERVICE AREA	\$1,286.5	\$0.0	\$1,157.0	\$0.0	\$129.4	100%	\$129.4	0%	\$0.0
Development Charge Per Capita							\$79.81		
Development Charge Per Sq.M									\$0.00
4.0 QUEENSWAY EAST AND WEST SERVICE AREA (1)	\$7,102.3	\$3,211.4	\$3.3	\$0.0	\$3,887.6	93%	\$3,608.3	7%	\$279.3
Development Charge Per Capita							\$1,241.25		
Development Charge Per Sq.M									\$31.03
TOTAL AREA-SPECIFIC ENGINEERED SERVICES	\$46,060.1	\$12,534.5	\$2,698.4	\$0.0	\$30,827.2		\$21,601.1		\$9,226.2

Note 1: Net municipal cost illustrated is net of local service costs for the Queensway East and West Service Area.



**Proposed Development Charges Are Calculated In Accordance
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4. Adjusted Town-Wide Residential and Non-Residential Development Charges

Final adjustments to the “unadjusted” development charge rates are made through a cash flow analysis for the general services only. The analysis, details of which are included in the appendices, considers the borrowing cost and interest earnings associated with the timing of expenditures and development charge receipts for each service category. The Town-wide and area-specific engineered services were not subject to the cash flow analysis as the timing for certain projects is unknown. This is consistent with the Town’s current practice.

Table 10 summarizes the results of the cash flow adjustments for the Town-wide residential development charges rates. The adjusted per capita rate increases by \$2,595.71 from \$9,374.46 per capita to \$11,970.16 per capita after the cash flow analysis for the Town-wide residential charge.

Residential development charges are proposed to vary by dwelling unit type to reflect their different occupancy factors and resulting demand for municipal services, as shown on Table 10, the calculated charge for a single or semi-detached unit is \$35,910 per unit, \$34,366 for a row or other type of multiple unit, \$25,138 for a large apartment (700 square feet or larger), and \$17,356 for a small apartment (less than 700 square feet).

The Town-wide non-residential development charge experiences an increase after cash flow considerations of \$2.54, from \$29.69 to \$32.23 per square metre for development anywhere in the Town. These charges are displayed on Table 11.

TABLE 10

**TOWN OF GEORGINA
TOWN-WIDE DEVELOPMENT CHARGES
RESIDENTIAL DEVELOPMENT CHARGES**

Service	Unadjusted Charge Per Capita	Adjusted Charge After Cashflow Per Capita	Residential Charge By Unit Type ⁽¹⁾			
			Single & Semi- Detached	Rows & Other Multiples	Apartments	
					≥700 sq.ft.	<700 sq.ft.
Library Services	\$259.03	\$494.64	\$1,484	\$1,420	\$1,039	\$717
Fire And Rescue Services	\$1,069.33	\$1,168.23	\$3,505	\$3,354	\$2,453	\$1,694
Parks And Recreation	\$7,173.99	\$9,378.12	\$28,134	\$26,924	\$19,694	\$13,598
Services Related To A Highway: Public Works	\$395.35	\$454.47	\$1,363	\$1,305	\$954	\$659
Development-Related Studies	\$160.99	\$158.94	\$477	\$456	\$334	\$230
Total General Services	\$9,058.69	\$11,654.39	\$34,963	\$33,459	\$24,474	\$16,898
Services Related To A Highway: Roads And Related	\$275.04	\$275.04	\$825	\$790	\$578	\$399
Storm Water Drainage And Control	\$40.73	\$40.73	\$122	\$117	\$86	\$59
TOTAL TOWN-WIDE CHARGE BY UNIT TYPE	\$9,374.46	\$11,970.16	\$35,910	\$34,366	\$25,138	\$17,356
(1) Based on Persons Per Unit Of:			3.00	2.87	2.10	1.45

TABLE 11

TOWN OF GEORGINA
TOWN-WIDE DEVELOPMENT CHARGES
NON-RESIDENTIAL DEVELOPMENT CHARGES

Service	Non-Residential	
	Unadjusted Charge (\$/sq.m)	Adjusted Charge (\$/sq.m)
Library Services	\$0.00	\$0.00
Fire And Rescue Services	\$16.40	\$18.03
Parks And Recreation	\$0.00	\$0.00
Services Related To A Highway: Public Works	\$6.07	\$7.00
Development-Related Studies	\$2.47	\$2.45
Total General Services	\$24.94	\$27.48
Services Related To A Highway: Roads And Related	\$4.14	\$4.14
Storm Water Drainage And Control	\$0.61	\$0.61
TOTAL TOWN-WIDE CHARGE PER SQ.M	\$29.69	\$32.23

5. Area-Specific Charges

The calculated area specific development charges are presented in Table 12. These charges are to be levied in addition to the Town-wide development charges shown in Tables 10 and 11.

The area specific development charges in Keswick total \$3,474 per single or semi-detached unit, \$3,324 for all rows and other multiple units, \$2,432 for a large apartment and \$1,679 per small apartment unit. The non-residential charge applicable in Keswick is \$17.29 per square metre.

The area specific charge for a single or semi-detached unit located within Sutton is \$2,594 per unit, \$2,482 for a row or other type of multiple units, \$1,816 per large apartment and \$1,254 for a small apartment unit. The non-residential charge applicable to development within this area is \$12.78 per square metre.

The charges for single or semi-detached unit located within Sutton High Street total \$239 per unit, \$229 for a row or other type of multiple unit, \$168 per large apartment and \$116 for a small apartment unit. No non-residential development charges have been calculated for development within this service area.

Finally, the charges applicable to development benefitting from the Queensway East and West Service area total \$3,767 per single and semi-detached unit, \$3,605 for a row or other multiple residential unit, \$2,637 per large apartment and \$1,821 for a small apartment unit. The non-residential charge applicable to development within this area is \$31.40 per square metre.

TABLE 12

TOWN OF GEORGINA
CALCULATED DEVELOPMENT CHARGES BY UNIT TYPE & SERVICE AREA

Service	Residential Charge by Unit Type				Non-Residential Charge (\$/sq.m)
	Single & Semi-Detached	Rows & Other Multiples	Apartments		
			≥700 sq.ft.	<700 sq.ft.	
Keswick Service Area	\$3,474	\$3,324	\$2,432	\$1,679	\$17.29
Sutton Service Area	\$2,594	\$2,482	\$1,816	\$1,254	\$12.78
Sutton High Street Sewer	\$239	\$229	\$168	\$116	N/A
Queenway East and West	\$3,767	\$3,605	\$2,637	\$1,821	\$31.40
(1) Based on Persons Per Unit Of:	3.00	2.87	2.10	1.45	

7. COMPARISON OF CALCULATED AND CURRENT DEVELOPMENT CHARGES

Tables 13 and 14 present a comparison of the newly calculated residential and non-residential development charges with the Town's current charges as at November 8, 2024.

Table 13 shows that the calculated Town-wide residential development charge for a single or semi-detached unit is increasing by \$11,326 over the current charge of \$24,584 currently in force. The total calculated residential charge applied to development in Keswick (excluding Queensway East and West area) of \$39,384 per single detached unit represents a \$12,672 increase from the current combined charge of \$26,712. The residential single-detached unit charge applied to development in Keswick and within the Queensway East and West Service area is \$43,151 representing an increase of \$11,274 from the current combined charge of \$31,877.

In Sutton, the calculated charge of \$38,504 is \$12,942 more than the charge currently in force of \$25,562. The calculated charge to be levied on development benefitting from the Sutton High Street Sewer infrastructure is \$3,642 per unit less than the current charge of \$3,881 in force.

The comparison of calculated non-residential development charges with current rates is shown on Table 14. The calculated Town-wide charge of \$32.23 per square metre is \$14.88 more than the current charge of \$17.35. The non-residential rate calculated for Keswick is \$49.52 per square metre, which is \$22.51 greater than the current rate in force of \$27.01 per square metre. The non-residential rate calculated for the Queensway East and West Service Area (in Keswick) is \$80.92 per square metre which is \$11.16 higher than the current rate in force of \$69.76 per square metre.

Similarly, the \$45.01 per square metre calculated for development in Sutton represents an increase of \$23.24 over the current charge of \$21.77 per square metre in force. There is no additional non-residential development charge for the High Street Sewer services in Sutton.

TABLE 13

**TOWN OF GEORGINA
COMPARISON OF CURRENT AND CALCULATED
RESIDENTIAL DEVELOPMENT CHARGES BY SERVICE AREA**

Service	Current Residential Charge / SDU	Calculated Residential Charge / SDU	Difference in Charge	
Library Services	\$1,783	\$1,484	(\$299)	-17%
Fire And Rescue Services	\$1,939	\$3,505	\$1,566	81%
Parks And Recreation	\$19,351	\$28,134	\$8,783	45%
Services Related To A Highway: Public Works	\$752	\$1,363	\$611	81%
Development-Related Studies	\$566	\$477	(\$89)	-16%
Total General Services	\$24,391	\$34,963	\$10,572	43%
Services Related To A Highway: Roads And Related	\$158	\$825	\$667	421%
Storm Water Drainage And Control	\$34	\$122	\$88	254%
TOTAL TOWN-WIDE CHARGE BY UNIT TYPE	\$24,584	\$35,910	\$11,326	46%

Keswick				
Service	Current Residential Charge / SDU	Calculated Residential Charge / SDU	Difference in Charge	
Town-Wide Charge	\$24,584	\$35,910	\$11,326	46%
Keswick Service Area	\$2,128	\$3,474	\$1,346	63%
TOTAL DEVELOPMENT CHARGE FOR DEVELOPMENT IN KESWICK	\$26,712	\$39,384	\$12,672	47%

Keswick - Queensway East and West				
Service	Current Residential Charge / SDU	Calculated Residential Charge / SDU	Difference in Charge	
Town-Wide Charge	\$24,584	\$35,910	\$11,326	46%
Keswick Service Area	\$2,128	\$3,474	\$1,346	63%
Keswick - Queensway East and West	\$5,165	\$3,767	(\$1,398)	-27%
TOTAL DEVELOPMENT CHARGE IN THE QUEENSWAY EAST AND WEST AREAS	\$31,877	\$43,151	\$11,274	35%

Sutton				
Service	Current Residential Charge / SDU	Calculated Residential Charge / SDU	Difference in Charge	
Town-Wide Charge	\$24,584	\$35,910	\$11,326	46%
Sutton Service Area	\$978	\$2,594	\$1,616	165%
TOTAL DEVELOPMENT CHARGE FOR DEVELOPMENT IN SUTTON	\$25,562	\$38,504	\$12,942	51%

Sutton High Street Sewer				
Service	Current Residential Charge / SDU	Calculated Residential Charge / SDU	Difference in Charge	
Town-Wide Charge	\$24,584	\$35,910	\$11,326	46%
Sutton Service Area	\$978	\$2,594	\$1,616	165%
Sutton High Street Sewer	\$3,881	\$239	(\$3,642)	-94%
TOTAL DEVELOPMENT CHARGE IN THE SUTTON HIGH STREET SEWER AREA	\$29,443	\$38,743	\$9,300	32%

TABLE 14

**TOWN OF GEORGINA
COMPARISON OF CURRENT AND CALCULATED
NON-RESIDENTIAL DEVELOPMENT CHARGES BY SERVICE AREA**

Service	Current Non-Residential Charge / SQ.M	Calculated Non-Residential Charge / SQ.M	Difference in Charge	
Library Services	\$0.00	\$0.00	\$0.00	N/A
Fire And Rescue Services	\$9.80	\$18.03	\$8.23	84%
Parks And Recreation	\$0.00	\$0.00	\$0.00	N/A
Services Related To A Highway: Public Works	\$3.80	\$7.00	\$3.20	84%
Development-Related Studies	\$2.88	\$2.45	(\$0.43)	-15%
Total General Services	\$16.48	\$27.48	\$11.00	67%
Services Related To A Highway: Roads And Related	\$0.72	\$4.14	\$3.42	475%
Storm Water Drainage And Control	\$0.15	\$0.61	\$0.46	308%
TOTAL TOWN-WIDE CHARGE PER SQ.M.	\$17.35	\$32.23	\$14.88	86%

Keswick				
Service	Current Non-Residential Charge / SQ.M	Calculated Non-Residential Charge / SQ.M	Difference in Charge	
Town-Wide Charge	\$17.35	\$32.23	\$14.88	86%
Keswick Service Area	\$9.66	\$17.29	\$7.63	79%
TOTAL DEVELOPMENT CHARGE FOR DEVELOPMENT IN KESWICK	\$27.01	\$49.52	\$22.51	83%

Keswick - Queensway East and West				
Service	Current Residential Charge / SDU	Calculated Residential Charge / SDU	Difference in Charge	
Town-Wide Charge	\$17.35	\$32.23	\$14.88	86%
Keswick Service Area	\$9.66	\$17.29	\$7.63	79%
Keswick - Queensway East and West	\$42.75	\$31.40	(\$11.35)	-27%
TOTAL DEVELOPMENT CHARGE IN THE QUEENSWAY EAST AND WEST AREAS	\$69.76	\$80.92	\$11.16	16%

Sutton				
Service	Current Non-Residential Charge / SQ.M	Calculated Non-Residential Charge / SQ.M	Difference in Charge	
Town-Wide Charge	\$17.35	\$32.23	\$14.88	86%
Sutton Service Area	\$4.42	\$12.78	\$8.36	189%
TOTAL DEVELOPMENT CHARGE FOR DEVELOPMENT IN SUTTON	\$21.77	\$45.01	\$23.24	107%

8. COST OF GROWTH ANALYSIS

This section examines the long-term capital and operating costs as well as the asset management-related annual provisions for the capital facilities and infrastructure to be included in the DC By-law. This examination is required as one of the provisions of the *DCA*. The analysis for all services is included in Appendix H.

A. ASSET MANAGEMENT PLAN

Table 15 provides the calculated annual asset management contribution for both the gross capital expenditures and the share related to the 2025-2034 DC recoverable portion. The year 2035 has been included to calculate the annual contribution for the 2025-2034 period as the expenditures in 2034 will not trigger asset management contributions until 2035. As shown in Table 15, by 2035, the Town will need to fund an additional \$2.6 million per annum in order to properly fund the full life cycle costs of the new assets related to the general services supported under the development charges by-law.

Table 16 provides the calculated annual asset management contribution for both the gross capital expenditures and the share related to the 2025-2051 DC recoverable portion. The year 2052 has been included to calculate the annual contribution for the 2025-2051 period as the expenditures in 2051 will not trigger asset management contributions until 2052. As shown in Table 16, by 2052, the Town will need to fund an additional \$651,300 per annum in order to properly fund the full life cycle costs of the new assets related to the engineered services supported under the development charges by-law.

TABLE 15
TOWN OF GEORGINA
ANNUAL ASSET MANAGEMENT PROVISION BY 2035

Service	2025 - 2034 Capital Program		Calculated AMP Annual Provision by 2035	
	DC Related	Non-DC Related*	DC Related	Non-DC Related*
Library Services	\$2,038,056	\$2,418,244	\$0	\$61,334
Fire And Rescue Services	\$11,849,953	\$48,441,260	\$399,042	\$1,156,676
Parks And Recreation	\$56,444,923	\$49,024,866	\$2,058,126	\$1,891,018
Services Related To A Highway: Public Works	\$4,381,133	\$2,903,764	\$172,089	\$124,351
Development-Related Studies	\$1,784,072	\$764,270	\$0	\$0
TOTAL	\$76,498,137	\$103,552,405	\$2,629,257	\$3,233,379

TABLE 16

TOWN OF GEORGINA
ANNUAL ASSET MANAGEMENT PROVISION BY 2052

Service	2025 - 2051 Capital Program		Calculated AMP Annual Provision by 2052	
	DC Related	Non-DC Related*	DC Related	Non-DC Related*
Services Related To A Highway: Roads And Related	\$7,602,343	\$1,066,830	\$119,770	\$21,179
Storm Water Drainage And Control	\$1,125,927	\$55,787	\$15,810	\$0
Keswick Service Area	\$22,900,324	\$9,611,513	\$450,257	\$170,590
Sutton Service Area	\$3,909,880	\$4,508,859	\$63,817	\$55,635
Sutton High Street Sewer Service Area	\$129,433	\$1,157,039	\$1,639	\$14,736
TOTAL	\$35,667,907	\$16,400,027	\$651,293	\$262,140

** Includes costs that will be recovered under future development charges studies (i.e. other development-related), ineligible shares and shares of projects funded from available reserve funds.*

B. LONG-TERM CAPITAL AND OPERATING COST IMPACTS

1. Net Operating Costs for the Town's Services Estimated to Increase over the Forecast Period

The Town will experience estimated increase in net operating costs for additions associated with the planned capital program. These estimates are based on average costs derived from a review of recent budgets and the 2023 Financial Information Return (FIR) (additional details are included in Appendix H).

As described in Appendix H, by 2033, the Town's net operating costs are estimated to increase by about \$11.5 million for property tax supported services. Increases in net operating costs will be experienced as new facilities are opened, park amenities are developed, and roads/sidewalks are constructed.

2. Long-Term Capital Financing from Non-Development Charge Sources Totals \$89.5 million for Tax Supported Assets

Table 17 summarizes the components of the development-related capital forecast that will require funding from non-DC sources. In total, \$55.1 million will need to be financed from non-DC sources over the 2025-2034 planning period. In addition, \$34.3 million in interim DC financing related to post-period shares of projects may be required, or these costs may be recovered from other growth funding tools.

TABLE 17

TOWN OF GEORGINA
LONG-TERM CAPITAL FINANCING FROM NON-DC SOURCES

General Services	Development-Related Capital Program (2025 - 2034)				Total DC Eligible Costs for Recovery (\$000)
	Net Municipal Cost (\$000)	Replacement & Benefit to Existing (\$000)	Available DC Reserves (\$000)	Post-Period Benefit* (\$000)	
1 Library Services	\$4,456.3	\$0.0	\$2,418.2	\$0.0	\$2,038.1
2 Fire And Rescue Services	\$53,050.8	\$22,737.1	\$3,113.9	\$15,349.8	\$11,850.0
3 Parks And Recreation	\$104,655.8	\$16,798.2	\$15,323.8	\$16,088.9	\$56,444.9
4 Services Related To A Highway: Public Works	\$7,284.9	\$0.0	\$0.0	\$2,903.8	\$4,381.1
5 Development-Related Studies	\$2,148.3	\$150.0	\$214.3	\$0.0	\$1,784.1
TOTAL GENERAL SERVICES	\$171,596.1	\$39,685.2	\$21,070.2	\$34,342.5	\$76,498.1

*Development related costs to be considered for funding from other tools and/or future DC Studies.

Engineered Services	Development-Related Capital Program (2025 - 2051)				Total DC Eligible Costs for Recovery (\$000)
	Net Municipal Cost (\$000)	Replacement & Benefit to Existing (\$000)	Available DC Reserves (\$000)	Post-Period Benefit* (\$000)	
1 Services Related To A Highway: Roads And Related	\$8,669.2	\$213.0	\$853.8	\$0.0	\$7,602.3
2 Storm Water Drainage And Control	\$1,181.7	\$0.0	\$55.8	\$0.0	\$1,125.9
3 Keswick Service Area	\$29,252.6	\$5,581.0	\$771.3	\$0.0	\$22,900.3
4 Sutton Service Area	\$8,418.7	\$3,742.1	\$766.8	\$0.0	\$3,909.9
5 Sutton High Street Sewer Service Area	\$1,286.5	\$0.0	\$1,157.0	\$0.0	\$129.4
6 Queensway East And West Service Area	\$9,304.2	\$5,890.9	\$0.0	\$0.0	\$3,413.3
TOTAL ENGINEERED SERVICES	\$58,112.9	\$15,426.9	\$3,604.7	\$0.0	\$39,081.2

*Development related costs to be considered for funding from other tools and/or future DC Studies.

* Queensway East & West has a planning period to 2036.

TOTAL GENERAL AND ENGINEERED SERVICES	\$229,709.0	\$55,112.2	\$24,675.0	\$34,342.5	\$115,579.4
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3. Program is Deemed Financially Sustainable

The calculated annual funding provision should be considered within the context of the Town's projected growth. Over the next ten years (to 2034), the Town is projected to increase by approximately 2,800 dwellings. In addition, the Town will also add nearly 3,200 new employees that will result in approximately 209,500 square metres of additional non-residential building space.

Over the longer planning period (to 2051), the Town is projected to increase by approximately 6,700 dwellings. In addition, the Town will also add nearly 8,700 new employees that will result in approximately 588,000 square metres of additional non-residential building space. The area-specific forecasts are detailed in their specific appendices.

In addition, as part of the annual budget update the Town also contributes to asset replacement reserves and spends on yearly asset replacement needs as needed. Through this annual exercise, staff identify the required funding and propose mitigating measures in order to ensure there are sufficient funds in reserves over the long-term. Life-cycle funding methodologies are also reviewed in order to ensure that the Town is continuing to implement financially sustainable practices for funding the eventual replacement of assets.

The calculated annual provisions identified are considered to be financially sustainable as it is expected that the increased capital asset management requirements can be absorbed by the tax and user base over the long-term.

9. OTHER CONSIDERATIONS AND LEGISLATIVE REQUIREMENTS

This section sets out other considerations and legislative requirements relating to the DCA including administration and collection, recent legislative changes, and consideration for area rating.

A. ADJUSTMENT TO THE APARTMENT UNIT GFA THRESHOLD

Based on discussions and request from the development industry to review the existing DC rate structure for apartment units in Georgina. Currently, the DC charge is differentiated between small and large apartments by the size of the unit: < 650 square feet for a small unit and those \geq 650 square feet are considered the large unit for DC Purposes. This structure is different than the GFA thresholds used by the Region of York, which is set at 700 square foot. As outlined in the preceding sections, the GFA threshold for small and large apartment units has been adjusted to 700 square feet (from 650 sq.ft).

B. DEVELOPMENT CHARGES ADMINISTRATION AND COLLECTION

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

1. Development Charges Amount Payable and Date of Payment

The total amount of a DC is the amount that would be determined under the by-law on the day of an application for site plan approval or the day of an application for rezoning or, if neither of these apply, the day of building permit issuance. Full details on determining the DCs payable in any particular case are provided in s.26, s.26.1 and s.26.2 of the DCA.

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

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

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

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

2. Reserve Funds

Under the DCA, a municipality that has passed a development charge by-law must establish a separate reserve fund for each service to which the development charge relates and pay each development charge it collects into the respective reserve fund. Beginning in 2023 and each calendar year thereafter, a municipality shall spend or allocate at least 60% of the monies in a reserve fund associated with Water supply, Wastewater services and Services Related to a Highway.

While the DCA does permit municipalities to borrow from the reserve fund, the amount borrowed is to be repaid with interest at a rate not less than the prescribed minimum interest rate. Additionally, money in the reserve fund is to be spent only on development-related capital costs.

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

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

C. CHANGES ARISING FROM THE MORE HOMES BUILT FASTER ACT (BILL 23) AND CUTTING RED TAPE TO BUILD MORE HOMES ACT (BILL 185)

As of November 28, 2022, there are several changes to the DCA due to the enactment and Royal Assent of Bill 23. A list of the changes that are now in force is provided below in Table 18.

Table 18: Recent Changes to the DCA

Section	Description
Section 2(1)	Exemptions for existing rental residential buildings and a range of residential units in existing and new houses.
Section 2(4)	Housing services are ineligible for DC funding (repeal of paragraph 17 of ss.2(4) of the DCA). Existing by-laws are deemed to be “amended” and no development charges can be collected for housing services from November 28, 2022 onward.
Section 4.1	Exemptions for affordable and attainable residential units as defined in the Affordable Residential Units Bulletin.
Section 4.2	Exemptions for non-profit housing development. This does not apply with respect to a DC payable before November 28, 2022.
Section 4.3	Exemption for inclusionary zoning residential units. This does not apply with respect to a DC payable before November 28, 2022.
Section 5(1)	Historical service level calculation period extended from 10 years to 15 years. Does not apply to by-laws in force prior to November 28, 2022.
Section 9(1)	Maximum life of a DC by-law extended from 5 years to 10 years. This does not apply to by-laws in-force before November 28, 2022.
Section 26.1	Deferral payments now apply to rental housing and institutional development. Interest on deferral payments is now capped at prime plus 1% in accordance with s.26.3.
Section 26.2	DCs for rental housing development are now discounted based on the number of bedrooms proposed. Interest on DC freeze now capped at prime plus 1% in accordance with section 26.3.
Section 26.3	Maximum interest rates are capped at prime plus 1%. This does not apply with respect to a DC that was payable before November 28, 2022.
Section 35	Municipalities are now required to spend or allocate at least 60% of reserve balances each year for Water Supply, Wastewater, and Services Related to a Highway beginning in 2023.
Section 44(4)	Rules for front ending agreements as they relate to affordable and attainable residential units.
Section 60(1)(s.4)	Additional services for which municipalities are required to spend or allocate at least 60% of reserve fund balances may be prescribed through Regulations (none are proposed as of yet).

Section	Description
Section 60(1)(d.2) and 9d.3)	Prescribes developments and criteria related to attainable residential units (section 4.1).

D. DEVELOPMENT CHARGES ADMINISTRATION

A draft copy of the development charges by-law will be made available on the Town's website at least two weeks before the scheduled public meeting for review. The by-law itself will contain a series of policies as it relates to the Town's policies and practices regarding development charge administration. In this regard, a few specific recommendations:

- It is recommended that the Town develop reporting policies consistent with the requirements of the DCA;
- It is recommended that the by-law permit the payment of a development charge in cash or through services-in-lieu agreements. The municipality is not obligated to enter into services-in-lieu agreements;
- The proposed draft by-law sets out the rules to determine development charges applicable in any particular case. Rules for exemptions are also to be outlined in the proposed draft by-law;
- It is recommended that Council adopt the development-related capital forecast included in this background study, subject to annual review through the Town's normal capital budget process.

E. LOCAL SERVICE DEFINITIONS

The following provides the definition of "local service" under the *DCA* for a number of services provided by the Town of Georgina. The purpose in establishing these definitions is to determine the eligible capital costs for inclusion in the development charges calculation for the Town. The functions or services deemed to be local in nature are not to be included in the determination of the development charge rates. The provision of local services is considered to be a direct developer responsibility under s. 59 of the *DCA* and will (or may) be recovered under other agreement(s) with the landowner or developer. The issue of "local service" is being specifically considered for the following services:

- Roads
- Water Service
- Wastewater Services
- Stormwater Services
- Parkland Development

1. Roads

It is assumed that the vast majority of future road improvements which are a Town responsibility represent local services and will be provided through subdivision and other development agreements. All roads and share of roads identified as local are to be treated as a local service under the DCA and the associated costs are not to be included in the development charges calculation.

2. Water and Wastewater

It is intended that the provision of local on and off-site water and wastewater services which are related to a plan of subdivision or within the area to which the plan relates, be acquired via subdivision agreements and other Planning Act requirements.

3. Stormwater Management (SWM) Facilities

It is intended that any requirements for storm water management facilities be addressed through subdivision agreements.

4. Parkland Development

For the purpose of parkland development, local services include the requirement for the owner to undertake the:

- preparation of a concept/facilities fit plan;
- preparation of a grading plan;
- supply and installation of grading, including support structures (e.g. retaining walls), storm sewers, catch basins, manholes;
- sodding;
- parking lots and pathways to rough grade;
- services to the property line, including electrical, sanitary and water;
- all fencing, where the parkland abuts other land uses;
- landscaping, including trees and shrubs on the road allowance.

Overview of Local Engineered Services

Developers are responsible for the provision of all services within and related to their plan of subdivision to the extent that they are required primarily or exclusively by the plan of subdivision and are therefore local services. This may include off-site improvements to connecting roads to bring them to an urban collector standard and the extension of water and wastewater services and storm water management works. Individual developers may be required independently to cost share with other benefitting owners. In some cases, the Town may participate in the cost sharing (e.g. where services are provided to existing unserved development). The Town's approach to obtaining wastewater, water, storm and roads servicing relating to plans of subdivision, is as follows:

Internal to Plan of Subdivision

Best efforts may be required for works internal to the subdivision where some oversizing is involved.

Local External Works Related to Subdivision

Works to be located on roads or lands outside the boundary of the subdivision, but required as a result of the development, will be constructed and funded entirely from the development that creates the need for the work.

Local External Work Related to the Subdivision, to be provided through Subdivision Agreement and/or "Best Efforts"

Where works are located on roads or lands outside of subdivisions but required as a result of two or more developments, arrangements will be made for one developer to construct the work and be refunded a portion of the cost by the other developers through the subdivision agreement process (e.g. best efforts or front-ending agreements).

Completed Works Where Funding is to be Recovered

Works which have been constructed to service developments but have not been totally funded via the previous Development Charges By-law are included in the Development Charge calculation.

APPENDIX A

DEVELOPMENT FORECAST

DEVELOPMENT FORECAST

This appendix provides the details of the development forecast that was used to prepare the 2025 Development Charges Background Study for the Town of Georgina. The forecast method and key assumptions are discussed. The results of the forecasts are presented in the following tables:

Historical Development

Table 1	Population, Households & Employment
Table 2	Housing Activity – Completions
Table 3	Residential Building Permits
Table 4	Households by Period of Construction Showing Household Size

Forecast Development

Table 5	Population, Household & Employment Forecast
Table 6	Housing Growth and Population in New Housing by Unit Type
Table 7	Employment Growth by Category
Table 8	Non-Residential Space Forecast
Table 9	Area-Specific Growth Allocations

A. FORECAST AND KEY ASSUMPTIONS

The Development Charges Act (DCA) requires the Town to estimate “the anticipated amount, type and location of development” for which development charges may be imposed. The development forecast must cover both residential and non-residential development and be specific enough with regards to quantum, type, location and timing of development to allow the Town to prepare a reasonable development-related capital program. A ten-year development forecast, from 2025 to 2034, has been used for all eligible general services in the Town. For engineered services, a long-term forecast from 2025 to 2051 has been prepared.

The development forecast is based on estimates of development occurring within the Town’s approved development areas. This is consistent with Provincial regulations that require development charges forecasts be based on areas approved for development in a municipality’s Official Plan.

The forecasts used in this DC Study are consistent with the long-term population and employment targets established for the Town of Georgina contained in the York Region Official Plan.

Development charges for the general services of Library, Fire, Parks and Recreation, Services Related to a Highway (Public Works), and Development-Related Studies, as well as Services Related to a Highway (Roads and Related) and Storm Water Drainage and Control Services that provide Town-wide benefits, are based on the Town-wide forecasts shown herein. Charges for engineered infrastructure that benefit specific areas within the Town are based on allocations of the Town-wide forecasts to the settlement areas of Keswick and Sutton/Jackson's Point and, within Sutton, to the area benefitting from the Sutton High Street Sewer. Also are forecasts for within Keswick, to the Queensway East and West Service areas.

B. HISTORICAL DEVELOPMENT IN THE TOWN

The Town has experienced steady and sustained population and household growth over the last fifteen years. The growth was fuelled by the Town's role as a gradually urbanizing community at the periphery of one of the fastest growth regions in Canada.

Historical growth and development figures presented here are based on Statistics Canada census data and housing completion information. A "Census-based" definition of population is used for the purposes of the development charges study. This definition does not include the Census net undercoverage, which is typically included in the definition of "total" population used by the Town and Region of York in their Official Plans. For development charges purposes, a fifteen-year historical period of 2010 to 2024 is used for calculating service levels. Since 2021 was the year of the last Census, figures from 2022 to 2024 are estimated.

Table 1 shows that annual population growth across the Town has grown by 6,500 people from 2010-2024. The number of housing units in the Town increased by over 3,000 over the same period.

Employment numbers used in Table 1 are based on Statistics Canada place of work data. Place of work employment figures record where people work rather than their place of residence. The employment figures shown in this table include workers with no fixed address. However, work-at-home employment is excluded from the figures, for development charge purposes, as this type of employment does not require building floorspace for its activities. Table 1 shows that the Town's employment grew over the same period by 1,025

jobs. The Town's activity rate (the ratio of employment to population) has remained relatively consistent over the period.

Details on housing unit growth in the Town since 2010 are provided in Table 2. The market share of single and semi-detached units has modestly increased over the last 15 years, while a decrease in higher density row house and apartment-built forms is in evidence. Table 3 outlines the historical residential building permits over the last fifteen years, with a similar pattern in the share of unit types.

Table 4 provides details on historical occupancy patterns in the Town. The overall average occupancy level in the Town is 2.62 persons per housing unit (PPU). Occupancy levels for recently constructed units (2011-2021) are higher than the overall average and are used in the development charges calculation since they better reflect the number of people that will be residing in new developments. The average PPU of single and semi-detached units built in the Town in the period 2011 to 2021 is 3.00. Average PPUs for recently constructed row housing and apartments are 2.87 and 1.33 respectively. As the sample size for newly constructed units for apartments is more limited relative to single and semi-detached new unit construction data, a PPU of 2.10 for large apartment housing, and a PPU of 1.45 for small apartment housing, are used in the calculations (these PPU factors for apartments were maintained from the 2021 DC Study).

C. FORECAST METHOD AND RESULTS

This section describes the method used to establish the development forecast for the planning periods from 2025 to 2034 and 2025 to 2051.

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

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

Development charges are levied on non-residential development as a charge per unit of gross floor area (GFA). The non-residential forecast requires a projection of employment growth as well as a projection of the new floorspace associated with the employment growth in the Town.

1. Residential Forecast

The residential development forecast incorporates forecasts of population, households, and housing units by type. The population forecast is Census based. Table 5 summarizes the forecast for the Town between 2025 and 2051. The Town is forecast to grow by 18,800 persons and about 6,660 households over the longer-term period. The Town's Census population is expected to reach 68,385 people by 2051¹.

Over the more immediate ten-year forecast period (2025-2034), about 7,800 additional people and 2,800 new households are forecast to be added in the Town. A breakdown of the housing units forecast to accommodate these households is shown in Table 6.

Approximately 66% of households are forecast to be accommodated in single and semi-detached homes. This pattern of housing growth would represent somewhat higher density housing than the pattern experienced in the Town over the last ten years. Such a pattern is, however, in keeping with Town and Regional policies aimed at promoting intensification and some developments ongoing in the Town.

Population growth in the new units is estimated by applying the following PPUs to the housing unit forecast: 3.00 for single and semi-detached units; 2.87 for rows and other multiples; and 2.00 for apartments. The PPU estimates are based upon the historical time series of population growth in housing by period of construction provided in Table 4. The total population growth in new units in the Town is forecast to be about 7,900 for the period 2025 to 2034 and at 18,800 for the period 2025 to 2051.

2. Non-Residential Forecast

As with the residential forecast, the non-residential forecast covers the ten-year period from 2025 to 2034 for general services and the long-term period from 2025 to 2051 for the Town-wide and area-specific engineered services. Table 7 shows that employment by place of work is forecast to grow by 3,160 jobs between 2025 and 2034, and by 8,690 jobs between 2025 and 2051.

¹ The population figure referenced is equivalent to a "Total Population" of 70,500 people which is consistent with the Town of Georgina population target outlined in the Region of York Official Plan, 2022.

Non-residential development charges are calculated on a per unit of gross floor area (GFA) basis. Therefore, as required by the DCA, a forecast of future non-residential building space has been developed. The GFA forecast is based on the employment forecast. Two key types of employment are distinguished in the forecast; population-related and employment land. The following factors have been used to convert the employment forecast into building space estimates:

Population-Related:	40 m ² per employee
Employment Land:	80 m ² per employee

The employment and floorspace forecasts for the Town are summarized in Table 8. The total floorspace growth is forecast at about 209,500 m² over the ten-year planning period and about 588,000 m² over the long-term, of which the largest component relates to development on employment land (473,400 m² or 80%) which can be attributed to the anticipated development in the Keswick Business Park area.

3. Area-Specific Forecasts

Table 9 summarizes the assumptions used to allocate the forecasts of population and employment and corresponding GFA for the purposes of calculating the area specific development charge rates for the Keswick, Sutton, and Sutton High Street service area. The allocations draw upon the population and employment settlement allocations prepared as part of the Town's Official Plan.

Forecasts within Keswick, to the Queensway East and West Service area are more detailed within the engineering appendix of this report.

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TABLE 1
TOWN OF GEORGINA
HISTORICAL POPULATION, HOUSEHOLDS, & EMPLOYMENT

Year	Census Population	Growth	Households	Growth	Household Size (PPU)	Employment for DC Study	Growth	Activity Rate
2010	43,280	235	15,732	118	2.75	7,467	86	17.3%
2011	43,517	237	15,851	119	2.75	7,555	88	17.4%
2012	43,891	374	16,040	189	2.74	7,532	-23	17.2%
2013	44,268	377	16,232	192	2.73	7,510	-22	17.0%
2014	44,648	380	16,426	194	2.72	7,488	-22	16.8%
2015	45,031	383	16,622	196	2.71	7,466	-22	16.6%
2016	45,418	387	16,821	199	2.70	7,443	-23	16.4%
2017	45,981	563	17,140	319	2.68	7,503	60	16.3%
2018	46,289	308	17,474	334	2.65	7,565	62	16.3%
2019	46,895	606	17,597	123	2.66	7,629	64	16.3%
2020	47,463	568	17,674	77	2.69	7,695	66	16.2%
2021	47,642	179	17,895	221	2.66	7,763	68	16.3%
2022	48,732	1,090	18,090	195	2.69	7,961	198	16.3%
2023	49,124	392	18,354	264	2.68	8,175	214	16.6%
2024	49,561	438	18,636	282	2.66	8,406	231	17.0%
Growth 2010-2024		6,516		3,022			1,025	

Source: Statistics Canada, 2006, 2011 and 2021 Census; Statistics Canada, Building Permits, and Town of Georgina building permit data Note: Figures for inter-censal years are estimated.

Note: Census population does not include an estimate of Census undercount.

Note: PPU = persons per unit

Note: Employment for DC Study includes No Fixed Place of Work Employment but excludes Work at Home

**APPENDIX A
TABLE 2
TOWN OF GEORGINA
HISTORICAL HOUSING COMPLETIONS**

Year	CMHC Annual Housing Completions - Units				Completions - Shares By Unit Type			
	180	43	0	Total	180	43	0	Total
2010	109	25	0	134	81%	19%	0%	100%
2011	127	17	0	144	88%	12%	0%	100%
2012	133	13	0	146	91%	9%	0%	100%
2013	119	26	0	145	82%	18%	0%	100%
2014	178	31	97	306	58%	10%	32%	100%
2015	174	41	0	215	81%	19%	0%	100%
2016	335	14	0	349	96%	4%	0%	100%
2017	303	62	0	365	83%	17%	0%	100%
2018	110	24	0	134	82%	18%	0%	100%
2019	83	0	1	84	99%	0%	1%	100%
2020	218	24	0	242	90%	10%	0%	100%
2021	178	17	0	195	91%	9%	0%	100%
2022	236	28	0	264	89%	11%	0%	100%
2023	238	11	33	282	84%	4%	12%	100%
2024	334	0	0	334	100%	0%	0%	100%
Total	2,875	333	131	3,339	86%	10%	4%	100%
<i>Last 10 Years</i>	<i>221</i>	<i>22</i>	<i>3</i>	<i>246</i>	<i>90%</i>	<i>9%</i>	<i>1%</i>	<i>100%</i>
<i>Last 5 Years</i>	<i>241</i>	<i>16</i>	<i>7</i>	<i>263</i>	<i>91%</i>	<i>6%</i>	<i>3%</i>	<i>100%</i>

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

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TABLE 3

TOWN OF GEORGINA
HISTORICAL RESIDENTIAL BUILDING PERMITS

Year	Building Permits (New Units By Type)				Building Permits (Share of New Units By Type)			
	Singles & Semis	Rows	Apartments	Total	Singles & Semis	Rows	Apartments	Total
2010	155	17	0	172	90%	10%	0%	100%
2011	150	13	0	163	92%	8%	0%	100%
2012	152	44	100	296	51%	15%	34%	100%
2013	158	6	20	184	86%	3%	11%	100%
2014	183	53	13	249	73%	21%	5%	99%
2015	219	8	7	234	94%	3%	3%	100%
2016	171	64	5	240	71%	27%	2%	100%
2017	95	0	4	99	96%	0%	4%	100%
2018	67	1	13	81	83%	1%	16%	100%
2019	213	30	7	250	85%	12%	3%	100%
2020	207	11	3	221	94%	5%	1%	100%
2021	406	38	34	478	85%	8%	7%	100%
2022	185	0	5	190	97%	0%	3%	100%
2023	384	8	20	412	93%	2%	5%	100%
2024	170	0	0	170	100%	0%	0%	100%
Total	2,915	293	231	3,439	85%	9%	7%	101%
<i>Last 10 Years</i>	<i>212</i>	<i>16</i>	<i>10</i>	<i>238</i>	<i>89%</i>	<i>7%</i>	<i>4%</i>	<i>100%</i>
<i>Last 5 Years</i>	<i>270</i>	<i>11</i>	<i>12</i>	<i>294</i>	<i>92%</i>	<i>4%</i>	<i>4%</i>	<i>100%</i>

Source: Statistics Canada, Building Permits

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TABLE 4

TOWN OF GEORGINA
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	1981-1990	1991-1995	1996-2000	2001-2005	2006-2010	2011-2016	2016-2021	Pre 2011	2011-2021	Total
<i>Singles and Semis</i>														
Household Population	3,180	4,650	4,150	4,305	7,225	2,840	3,440	3,555	2,575	2,835	2,835	35,920	5,670	41,590
Households	1,300	2,070	1,755	1,705	2,530	975	1,170	1,215	840	915	975	13,560	1,890	15,450
Household Size	2.45	2.25	2.36	2.52	2.86	2.91	2.94	2.93	3.07	3.10	2.91	2.65	3.00	2.69
<i>Rows</i>														
Household Population	0	50	0	180	345	85	410	650	35	275	170	1,755	445	2,200
Households	10	15	10	70	120	30	155	205	15	100	55	630	155	785
Household Size	0.00	3.33	0.00	2.57	2.88	2.83	2.65	3.17	2.33	2.75	3.09	2.79	2.87	2.80
<i>Apartments (excl. Duplexes)</i>														
Household Population	135	175	260	235	430	245	70	35	0	75	45	1,585	120	1,705
Households	80	100	185	140	245	160	50	25	20	75	15	1,005	90	1,095
Household Size	1.69	1.75	1.41	1.68	1.76	1.53	1.40	1.40	0.00	1.00	3.00	1.58	1.33	1.56
<i>Duplexes</i>														
Household Population	0	135	160	210	390	140	150	55	0	0	60	1,240	60	1,300
Households	10	60	75	70	155	50	50	25	15	10	20	510	30	540
Household Size	0.00	2.25	2.13	3.00	2.52	2.80	3.00	2.20	0.00	0.00	3.00	2.43	2.00	2.41
<i>All Units</i>														
Household Population	3,315	5,010	4,570	4,930	8,390	3,310	4,070	4,295	2,610	3,185	3,110	40,500	6,295	46,795
Households	1,400	2,245	2,025	1,985	3,050	1,215	1,425	1,470	890	1,100	1,065	15,705	2,165	17,870
Household Size	2.37	2.23	2.26	2.48	2.75	2.72	2.86	2.92	2.93	2.90	2.92	2.58	2.91	2.62

Note: Population and household figures in this table are based on National Household Survey and may differ from Census figures.

Source: Statistics Canada, National Household Survey Special Run.

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TABLE 5

TOWN OF GEORGINA
POPULATION, HOUSEHOLD & EMPLOYMENT FORECAST

Year	Census Population	Growth	Households	Growth	Household Size	Employment by POW	Growth	Activity Rate
2025	50,279	718	18,911	275	2.66	8,656	250	17.2%
2026	51,007	728	19,190	279	2.66	8,924	268	17.5%
2027	51,745	738	19,473	283	2.66	9,215	291	17.8%
2028	52,494	749	19,761	288	2.66	9,530	315	18.2%
2029	53,254	760	20,053	292	2.66	9,873	343	18.5%
2030	54,025	771	20,349	296	2.65	10,246	373	19.0%
2031	54,805	780	20,650	301	2.65	10,653	407	19.4%
2032	55,651	846	20,913	263	2.66	10,944	291	19.7%
2033	56,511	860	21,180	267	2.67	11,249	305	19.9%
2034	57,384	873	21,450	270	2.68	11,568	319	20.2%
2035	58,270	886	21,723	273	2.68	11,902	334	20.4%
2036	59,170	900	22,000	277	2.69	12,252	350	20.7%
2037	60,018	848	22,196	196	2.70	12,619	367	21.0%
2038	60,878	860	22,394	198	2.72	13,005	386	21.4%
2039	61,751	873	22,594	200	2.73	13,410	405	21.7%
2040	62,636	885	22,796	202	2.75	13,835	425	22.1%
2041	63,535	899	23,000	204	2.76	14,287	452	22.5%
2042	64,013	478	23,216	216	2.76	14,531	244	22.7%
2043	64,494	481	23,434	218	2.75	14,782	251	22.9%
2044	64,979	485	23,654	220	2.75	15,041	259	23.1%
2045	65,468	489	23,876	222	2.74	15,308	267	23.4%
2046	65,960	492	24,100	224	2.74	15,582	274	23.6%
2047	66,438	478	24,335	235	2.73	15,865	283	23.9%
2048	66,919	481	24,573	238	2.72	16,157	292	24.1%
2049	67,404	485	24,813	240	2.72	16,459	302	24.4%
2050	67,892	488	25,055	242	2.71	16,770	311	24.7%
2051	68,385	493	25,300	245	2.70	17,094	324	25.0%
2025-2034		7,823		2,814			3,162	
2025-2051		18,824		6,664			8,688	

Source: Hemson Consulting Ltd., 2025 based on the Region of York Official Plan

Note: Employment includes No Fixed Place of Work Employment but excludes Work at Home

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TABLE 6

TOWN OF GEORGINA
FORECAST OF HOUSEHOLD GROWTH AND POPULATION IN NEW HOUSEHOLDS

Year	New Households				Population in New Households *			
	Singles & Semis	Rows & Other Multiples	Apartments	Total	Singles & Semis	Rows & Other Multiples	Apartments	Total
2025	189	45	42	275	567	128	83	778
2026	192	45	42	279	575	130	84	789
2027	183	46	54	283	550	131	108	789
2028	187	46	55	288	560	133	110	803
2029	189	47	56	292	567	135	112	814
2030	192	48	57	296	575	137	113	825
2031	195	48	58	301	585	139	115	839
2032	174	39	50	263	521	112	101	734
2033	176	40	51	267	529	114	102	745
2034	178	40	52	270	534	115	103	752
2035	180	41	52	273	540	117	104	761
2036	179	56	42	277	537	162	83	782
2037	127	40	29	196	380	115	59	554
2038	128	40	30	198	384	116	59	559
2039	129	41	30	200	388	117	60	565
2040	131	41	30	202	392	118	61	571
2041	132	42	31	204	396	119	61	576
2042	157	32	27	216	471	90	55	616
2043	158	32	28	218	475	91	55	621
2044	160	32	28	220	480	92	56	628
2045	161	32	28	222	484	93	56	633
2046	163	33	28	224	489	94	57	640
2047	171	33	30	235	514	95	61	670
2048	173	34	31	238	520	97	62	679
2049	175	34	31	240	525	97	62	684
2050	176	34	31	242	529	98	63	690
2051	179	35	32	245	536	99	64	699
2025-2034	1,854	444	516	2,814	5,563	1,274	1,031	7,868
2025-2051	4,534	1,075	1,055	6,664	13,603	3,084	2,109	18,796

Source: Hemson Consulting Ltd., 2025

* Based on PPUs:

3.00

2.87

2.00

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TABLE 7

TOWN OF GEORGINA
EMPLOYMENT GROWTH BY CATEGORY

Year	Population-Related		Employment Land		Other Rural Based		Total Employment for DC Study		Work at Home		Total Employment	
	Total	Growth	Total	Growth	Total	Growth	Total	Growth	Total	Growth	Total	Growth
2025	6,726	137	1,275	137	655	-24	8,656	250	2,012	82	10,668	332
2026	6,865	139	1,428	153	631	-24	8,924	268	2,087	75	11,011	343
2027	7,007	142	1,600	172	608	-23	9,215	291	2,150	63	11,365	354
2028	7,152	145	1,792	192	586	-22	9,530	315	2,200	50	11,730	365
2029	7,300	148	2,008	216	565	-21	9,873	343	2,234	34	12,107	377
2030	7,451	151	2,250	242	545	-20	10,246	373	2,250	16	12,496	389
2031	7,607	156	2,521	271	525	-20	10,653	407	2,247	-3	12,900	404
2032	7,723	116	2,692	171	529	4	10,944	291	2,340	93	13,284	384
2033	7,841	118	2,875	183	533	4	11,249	305	2,431	91	13,680	396
2034	7,960	119	3,071	196	537	4	11,568	319	2,519	88	14,087	407
2035	8,081	121	3,280	209	541	4	11,902	334	2,605	86	14,507	420
2036	8,204	123	3,503	223	545	4	12,252	350	2,687	82	14,939	432
2037	8,329	125	3,741	238	549	4	12,619	367	2,765	78	15,384	445
2038	8,456	127	3,996	255	553	4	13,005	386	2,837	72	15,842	458
2039	8,585	129	4,268	272	557	4	13,410	405	2,904	67	16,314	472
2040	8,716	131	4,558	290	561	4	13,835	425	2,965	61	16,800	486
2041	8,849	133	4,869	311	569	8	14,287	452	3,013	48	17,300	500
2042	8,908	59	5,053	184	570	1	14,531	244	3,082	69	17,613	313
2043	8,967	59	5,244	191	571	1	14,782	251	3,150	68	17,932	319
2044	9,027	60	5,442	198	572	1	15,041	259	3,216	66	18,257	325
2045	9,087	60	5,648	206	573	1	15,308	267	3,280	64	18,588	331
2046	9,147	60	5,861	213	574	1	15,582	274	3,343	63	18,925	337
2047	9,208	61	6,082	221	575	1	15,865	283	3,403	60	19,268	343
2048	9,269	61	6,312	230	576	1	16,157	292	3,460	57	19,617	349
2049	9,331	62	6,551	239	577	1	16,459	302	3,513	53	19,972	355
2050	9,393	62	6,799	248	578	1	16,770	311	3,564	51	20,334	362
2051	9,456	63	7,055	256	583	5	17,094	324	3,606	42	20,700	366
2025-2034		1,371		1,933		-142		3,162		589		3,751
2025-2051		2,867		5,917		-96		8,688		1,676		10,364

Source: Hemson Consulting Ltd., 2025

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TABLE 8

TOWN OF GEORGINA
EMPLOYMENT GROWTH IN NEW NON-RESIDENTIAL SPACE BY CATEGORY

Employment Density

Population Related	40.0 m ² per employee
Employment Land	80.0 m ² per employee
Rural	- m ² per employee

Year	Population-Related		Employment Land		Rural		Total	
	Employment Growth	Growth in New Space (m ²)	Employment Growth	Growth in New Space (m ²)	Employment Growth	Growth in New Space (m ²)	Employment Growth	Growth in New Space (m ²)
2025	137	5,480	137	10,960	-24	0	250	16,440
2026	139	5,560	153	12,240	-24	0	268	17,800
2027	142	5,680	172	13,760	-23	0	291	19,440
2028	145	5,800	192	15,360	-22	0	315	21,160
2029	148	5,920	216	17,280	-21	0	343	23,200
2030	151	6,040	242	19,360	-20	0	373	25,400
2031	156	6,242	271	21,658	-20	0	407	27,900
2032	116	4,638	171	13,702	4	0	291	18,340
2033	118	4,720	183	14,640	4	0	305	19,360
2034	119	4,760	196	15,680	4	0	319	20,440
2035	121	4,840	209	16,720	4	0	334	21,560
2036	123	4,920	223	17,840	4	0	350	22,760
2037	125	5,000	238	19,040	4	0	367	24,040
2038	127	5,080	255	20,400	4	0	386	25,480
2039	129	5,160	272	21,760	4	0	405	26,920
2040	131	5,240	290	23,200	4	0	425	28,440
2041	133	5,322	311	24,856	8	0	452	30,178
2042	59	2,358	184	14,744	1	0	244	17,102
2043	59	2,360	191	15,280	1	0	251	17,640
2044	60	2,400	198	15,840	1	0	259	18,240
2045	60	2,400	206	16,480	1	0	267	18,880
2046	60	2,400	213	17,040	1	0	274	19,440
2047	61	2,440	221	17,680	1	0	283	20,120
2048	61	2,440	230	18,400	1	0	292	20,840
2049	62	2,480	239	19,120	1	0	302	21,600
2050	62	2,480	248	19,840	1	0	311	22,320
2051	63	2,521	256	20,481	5	0	324	23,002
2025-2034	1,371	54,840	1,933	154,640	-142	0	3,162	209,480
2025-2051	2,867	114,681	5,917	473,361	-96	0	8,688	588,042

Source: Hemson Consulting Ltd., 2025

**APPENDIX A
TABLE 9**

**TOWN OF GEORGINA
ALLOCATION OF FORECAST GROWTH TO SERVICE AREAS**

Service Area	Population in New Units	Employment	New Floorspace (GFA)
Keswick (including Business Park)	66%	83%	83%
Sutton High Street Sewer	9%	0%	0%
Sutton (Remainder)	13%	6%	6%
Remainder of Town	13%	10%	10%
Total	100%	100%	100%

Source: Hemson Consulting, based on Town of Georgina, Official Plan

Note: Shares have been maintained from the previous DC Study.

APPENDIX B

GENERAL SERVICES

TECHNICAL APPENDIX

GENERAL SERVICES TECHNICAL APPENDIX

This appendix provides the detailed analysis undertaken to establish the development charge rates for each of the eligible general services provided by the Town of Georgina. For the purposes of this section, the Services Related to a Highway: Public Works is illustrated in this appendix as it is based on a 10-year time horizon. Five general services have been analysed as part of this Development Charges (DC) Background Study:

- Appendix B.1 Library Services
- Appendix B.2 Fire and Emergency Services
- Appendix B.3 Parks and Recreation
- Appendix B.4 Services Related to a Highway: Public Works
- Appendix B.5 Development-Related Studies

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

TABLE 1 HISTORICAL SERVICE LEVELS

Table 1 presents the data used to determine the 15-year historical service level. The DCA and O. Reg. 82/98 require that development charges be set at a level no higher than the average service level provided in the Town. This must be done over the 15-year period immediately preceding the preparation of the background study, on a service-by-service basis. For the purpose of this study, the historical inventory period has been defined as 2010 to 2024.

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

on information provided by municipal staff. This information is generally based on historical records, recent tenders and experience with costs to acquire or construct similar facilities, equipment and infrastructure in comparable municipalities.

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

There is also a requirement in the DCA to consider “excess capacity” within the Town’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. The development of the capital programs takes into consideration any available, or useable, servicing capacity with existing infrastructure. Should uncommitted excess capacity exist, it is determined whether or not this capacity will be available to service new development, and if so, deductions to maximum allowable funding envelope are required.

**TABLE 2 2025-2034 DEVELOPMENT RELATED CAPITAL PROGRAM
AND CALCULATION OF THE “UNADJUSTED”
DEVELOPMENT CHARGES**

The DCA requires that Council express its intent to provide capital facilities to support future development. Based on the development forecasts presented in Appendix A, Town staff in collaboration with consultants, have created a development-related capital forecast that sets out the projects required to service anticipated development for the ten-year period from 2025–2034.

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

A replacement share represents the portion of a capital project that will benefit the existing community. It could for example, represent a portion of a new facility that will, at least in part, replace a facility that is demolished, redeployed or will otherwise not be available to

serve its former function. The replacement share of the capital program is not deemed to be development-related and is therefore removed from the development charge calculation. The capital cost for replacement will require funding from non-development charge sources, typically property taxes or user fees.

The capital program less any replacement shares or benefit to existing shares yields the development-related costs. Although deemed development-related, not all of the net development-related capital program may be recoverable from development charges in the period from 2025 to 2034. For some services, reserve fund balances may be available to fund a share of the program. In addition, a portion of the capital program may service growth occurring beyond 2034. This portion of the capital program is deemed “pre-built” service capacity and is considered as committed excess capacity to be recovered under future development charges, or is a service level increase. This post-period share may also be recovered from other development-related mechanisms, such as a community benefits charge, if deemed appropriate.

The remaining portion of the net capital program represents the development-related cost that may be included in the DC calculation. In all cases, as required, this amount is equal to or less than the maximum allowable capital amount as calculated at the end of Table 1. The result is the discounted development-related net capital costs eligible for recovery against growth over the forecast period from 2025 to 2034.

Calculation of the Unadjusted Development Charges Rates

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

The first step in determining the unadjusted development charge rate is to allocate the development-related net capital cost between the residential and non-residential sectors. For all general services with the exception of Library Services and Parks and Recreation, the development-related costs have been apportioned as 71% residential and 29% non-residential. This apportionment is based on the anticipated shares of population growth in new units and employment growth in new space over the ten-year forecast period.

The development-related costs associated with Library and Parks and Recreation, have been allocated 100% to the residential sector, as the need for these services is driven by residential development.

The residential share of the 2025–2034 DC eligible costs is then divided by the forecasted population growth in new dwelling units. This gives the unadjusted residential development charge per capita. The non-residential development-related net capital costs are divided by the forecasted increase in non-residential gross floor area (GFA). This yields a charge per square metre of new non-residential development.

TABLE 3 CASH FLOW ANALYSIS

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

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

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

APPENDIX B.1

LIBRARY SERVICE

LIBRARY SERVICE

The Georgina Public Library provides Library Services from four main branches in the Town. These library branches offer an array of collection materials and delivers various community services and programming for children, teens and adults.

TABLE 1 HISTORICAL SERVICE LEVELS

Table 1 displays the fifteen-year historical inventory for buildings, land, collection materials and furniture and equipment, excluding computer equipment for Library Services in the Town of Georgina. There are four library branches located throughout the Town, which total 40,200 square feet. Approximately 4,280 square feet has been removed as excess capacity from the service level, as debt for that facility is being recovered in the capital program. This reduces the total square feet to about 35,920. The four branches are valued at \$21.0 million. The library buildings occupy 0.91 hectares of land, which is worth approximately \$2.8 million. Collection materials, including more than 92,000 books, 11,000 CDs and DVDs, databases, periodicals and e-books total \$5.3 million. Finally, the total value of all furniture and equipment, other than computer equipment adds approximately \$973,000 to the total value of the inventory.

The 2024 combined replacement value of the inventory of capital assets for Library Services is \$30.1 million, resulting in a fifteen-year historical average service level of \$575.74 per capita. This historical service level, multiplied by the ten-year net population growth (7,823), results in a ten-year maximum allowable funding envelope of \$4.5 million.

TABLE 2 2025-2034 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF THE “UNADJUSTED” DEVELOPMENT CHARGES

The development-related capital program for Library Services totals \$4.5 million and provides for the recovery of debt related to a new library space, additional collection materials, and other projects. The Town has recently constructed a new Multi-Use Recreation Centre (MURC) to serve the community, which includes a recreation centre and a library branch. The capital program includes for the recovery of the library share of the principal debt payments related to the construction of the facility which totals \$3.4 million

over the period¹. Interest on debt is considered as part of the cash flow process in Table 3. In addition to the debt costs associated with the new library, the capital program also includes for the costs to recover the associated with purchasing additional collection materials throughout the ten-year planning period (\$710,000) and a provision for new growth-related library equipment at \$250,000 (includes: a new RFID system or book mobile) Lastly, the decommissioning costs of the Garrett Styles temporary pump station which was required for the MURC servicing, is included for recovery at \$40,000 (library share of cost).

Finally, a \$1.5 million provision is included for recovery across all service areas which accounts for the costs required to deliver, manage and administer the DC program in Georgina - the share allocated to library being \$32,500.

No benefit to existing shares have been identified in the capital program as all projects are net additions to the inventory of capital assets and are, therefore, fully related to growth. The Town's available Library DC reserve fund totals \$2.4 million, which will fund a share of the total DC eligible costs. The remaining share of \$2.0 million is eligible for recovery through development charges in the 2025 to 2034 period.

The development-related net capital cost is allocated entirely to residential development and, when divided by the ten-year growth in population in new dwelling units (7,868), an unadjusted charge of \$259.03 per capita results.

TABLE 3 CASH FLOW ANALYSIS

After cash flow consideration, the residential calculated charge increases to \$494.64 per capita, with the increase largely driven by the MURC library debt recovery. The following table summarizes the calculation of the Library Services development charge:

LIBRARY SERVICES SUMMARY						
15-year Hist. Service Level per capita	2025 - 2034		Unadjusted Development Charge		Calculated Development Charge	
	Development-Related Capital Program		Residential	Non-Residential	Residential	Non-Residential
	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$575.74	\$4,456,300	\$2,038,056	\$259.03	\$0.00	\$494.64	\$0.00

¹ The debt is allocated between Library and Parks and Recreation on Gross Floor Area - Library is recovering about 10% of the cost of the MURC.

APPENDIX B.1
TABLE 1

TOWN OF GEORGINA
INVENTORY OF CAPITAL ASSETS
LIBRARY SERVICES

BUILDINGS Branch Name	# of Square Feet															UNIT COST (\$/sq.ft.)
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Pefferlaw Library	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	\$560
Sutton Library	11,260	11,260	11,260	11,260	11,260	11,260	11,260	11,260	11,260	11,260	11,260	11,260	11,260	11,260	11,260	\$560
Keswick Library	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	\$560
Discovery Branch Library	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,944	\$800
Excess Capacity Calc	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(4,280)	\$800
Total (sq.ft.)	32,260	32,260	32,260	32,260	32,260	32,260	32,260	32,260	32,260	32,260	32,260	32,260	32,260	32,260	32,260	35,924
Total (\$000)	\$18,065.6	\$18,065.6	\$18,065.6	\$18,065.6	\$18,065.6	\$18,065.6	\$18,065.6	\$18,065.6	\$18,065.6	\$18,065.6	\$18,065.6	\$18,065.6	\$18,065.6	\$18,065.6	\$18,065.6	\$20,997.0

LAND Branch Name	# of Hectares															UNIT COST (\$/ha)
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Pefferlaw Library	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	\$930,000
Sutton Library	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$3,500,000
Keswick Library	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	\$3,500,000
Discovery Branch Library	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.15	\$3,500,000
Total (ha)	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.91
Total (\$000)	\$2,312.2	\$2,312.2	\$2,312.2	\$2,312.2	\$2,312.2	\$2,312.2	\$2,311.9	\$2,311.9	\$2,311.9	\$2,311.9	\$2,311.9	\$2,300.2	\$2,300.2	\$2,300.2	\$2,828.7	

COLLECTION MATERIALS Type of Collection	# of Collection Materials															UNIT COST (\$/item)
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
All Hardcopy Book Materials (LSC)	121,618	121,618	122,458	104,479	90,245	104,016	115,522	111,853	88,733	84,479	84,479	75,185	68,051	73,881	92,295	\$50
DVD & CD	6,900	6,900	7,100	7,900	9,500	9,741	13,895	15,282	15,307	15,293	15,293	13,777	11,532	12,163	11,036	\$54
Databases	\$32,400	\$32,400	\$35,010	\$30,680	\$25,260	\$38,370	\$28,730	\$31,320	\$33,750	\$56,520	\$52,796	\$55,003	\$53,533	\$57,488	\$57,598	
Periodicals & eBooks	\$33,830	\$33,830	\$33,830	\$33,830	\$33,830	\$33,830	\$29,620	\$31,690	\$29,280	\$25,210	\$35,818	\$33,142	\$29,076	\$25,007	\$27,916	
Total (#)	128,518	128,518	129,558	112,379	99,745	113,757	129,417	127,135	104,040	99,772	99,772	88,962	79,583	86,044	103,331	
Total (\$000)	\$6,519.73	\$6,519.73	\$6,575.1	\$5,715.1	\$5,084.3	\$5,799.0	\$6,584.8	\$6,480.9	\$5,326.3	\$5,131.5	\$5,138.4	\$4,591.4	\$4,107.9	\$4,433.3	\$5,296.2	

FURNITURE AND EQUIPMENT Description	Total Value of Furniture and Equipment (\$)															
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
All Facilities Furniture and Equipment	\$290,000	\$290,000	\$290,000	\$290,000	\$290,000	\$290,000	\$290,000	\$290,000	\$290,000	\$290,000	\$290,000	\$290,000	\$290,000	\$290,000	\$972,865	
Total (\$000)	\$290.0	\$290.0	\$290.0	\$290.0	\$290.0	\$290.0	\$290.0	\$290.0	\$290.0	\$290.0	\$290.0	\$290.0	\$290.0	\$290.0	\$290.0	\$972.9

Note: Total value of Furniture & Equipment based on detailed inventory provided by library staff. Does not include public access computers, computer-related equipment, or iPads.

APPENDIX B.1
TABLE 1

TOWN OF GEORGINA
CALCULATION OF SERVICE LEVELS
LIBRARY SERVICES

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Historic Population	43,280	43,517	43,891	44,268	44,648	45,031	45,418	45,981	46,289	46,895	47,463	47,642	48,732	49,124	49,561

INVENTORY SUMMARY (\$000)

Buildings	\$18,065.6	\$18,065.6	\$18,065.6	\$18,065.6	\$18,065.6	\$18,065.6	\$18,065.6	\$18,065.6	\$18,065.6	\$18,065.6	\$18,065.6	\$18,065.6	\$18,065.6	\$18,065.6	\$20,997.0
Land	\$2,312.2	\$2,312.2	\$2,312.2	\$2,312.2	\$2,312.2	\$2,312.2	\$2,311.9	\$2,311.9	\$2,311.9	\$2,311.9	\$2,311.9	\$2,300.2	\$2,300.2	\$2,300.2	\$2,828.7
Collection Materials	\$6,519.7	\$6,519.7	\$6,575.1	\$5,715.1	\$5,084.3	\$5,799.0	\$6,584.8	\$6,480.9	\$5,326.3	\$5,131.5	\$5,138.4	\$4,591.4	\$4,107.9	\$4,433.3	\$5,296.2
Furniture And Equipment	\$290.0	\$290.0	\$290.0	\$290.0	\$290.0	\$290.0	\$290.0	\$290.0	\$290.0	\$290.0	\$290.0	\$290.0	\$290.0	\$290.0	\$972.9
Total (\$000)	\$27,187.5	\$27,187.5	\$27,242.9	\$26,382.8	\$25,752.1	\$26,466.8	\$27,252.2	\$27,148.4	\$25,993.7	\$25,799.0	\$25,805.9	\$25,247.2	\$24,763.7	\$25,089.1	\$30,094.8

SERVICE LEVEL (\$/capita)

Average
Service
Level

Buildings	\$417.41	\$415.14	\$411.60	\$408.10	\$404.62	\$401.18	\$397.76	\$392.89	\$390.28	\$385.23	\$380.62	\$379.19	\$370.71	\$367.76	\$423.66	\$396.41
Land	\$53.42	\$53.13	\$52.68	\$52.23	\$51.79	\$51.35	\$50.90	\$50.28	\$49.94	\$49.30	\$48.71	\$48.28	\$47.20	\$46.82	\$57.07	\$50.87
Collection Materials	\$150.64	\$149.82	\$149.81	\$129.10	\$113.88	\$128.78	\$144.98	\$140.95	\$115.07	\$109.42	\$108.26	\$96.37	\$84.30	\$90.25	\$106.86	\$121.23
Furniture And Equipment	\$6.70	\$6.66	\$6.61	\$6.55	\$6.50	\$6.44	\$6.39	\$6.31	\$6.26	\$6.18	\$6.11	\$6.09	\$5.95	\$5.90	\$19.63	\$7.22
Total (\$/capita)	\$628.18	\$624.76	\$620.69	\$595.98	\$576.78	\$587.75	\$600.03	\$590.43	\$561.55	\$550.14	\$543.70	\$529.93	\$508.16	\$510.74	\$607.22	\$575.74

TOWN OF GEORGINA
CALCULATION OF MAXIMUM ALLOWABLE
LIBRARY SERVICES

10-Year Funding Envelope Calculation	
15 Year Average Service Level 2010 - 2024	\$575.74
Net Population Growth 2025 - 2034	7.823
Maximum Allowable Funding Envelope	\$4,503,835

APPENDIX B.1
TABLE 2

TOWN OF GEORGINA
DEVELOPMENT-RELATED CAPITAL PROGRAM
LIBRARY SERVICES

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/ Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					Replacement & BTE Shares	BTE (%)		Available DC Reserves	2025-2034	Post 2034
1.0 LIBRARY SERVICES										
1.1 Debt Recovery - Principal Payments Only*										
1.1.1 Multi-Use Recreation Centre Debt (Library Share)	2025 - 2025	\$ 110,818	\$ -	\$ 110,818	\$ -	0%	\$ 110,818	\$ 110,818	\$ -	\$ -
1.1.2 Multi-Use Recreation Centre Debt (Library Share)	2026 - 2026	\$ 115,940	\$ -	\$ 115,940	\$ -	0%	\$ 115,940	\$ 115,940	\$ -	\$ -
1.1.3 Multi-Use Recreation Centre Debt (Library Share)	2027 - 2027	\$ 121,299	\$ -	\$ 121,299	\$ -	0%	\$ 121,299	\$ 121,299	\$ -	\$ -
1.1.4 Multi-Use Recreation Centre Debt (Library Share)	2028 - 2028	\$ 126,906	\$ -	\$ 126,906	\$ -	0%	\$ 126,906	\$ 126,906	\$ -	\$ -
1.1.5 Multi-Use Recreation Centre Debt (Library Share)	2029 - 2029	\$ 132,772	\$ -	\$ 132,772	\$ -	0%	\$ 132,772	\$ 132,772	\$ -	\$ -
1.1.6 Multi-Use Recreation Centre Debt (Library Share)	2030 - 2030	\$ 138,909	\$ -	\$ 138,909	\$ -	0%	\$ 138,909	\$ 138,909	\$ -	\$ -
1.1.7 Multi-Use Recreation Centre Debt (Library Share)	2031 - 2031	\$ 145,329	\$ -	\$ 145,329	\$ -	0%	\$ 145,329	\$ 145,329	\$ -	\$ -
1.1.8 Multi-Use Recreation Centre Debt (Library Share)	2032 - 2032	\$ 152,047	\$ -	\$ 152,047	\$ -	0%	\$ 152,047	\$ 152,047	\$ -	\$ -
1.1.9 Multi-Use Recreation Centre Debt (Library Share)	2033 - 2033	\$ 159,075	\$ -	\$ 159,075	\$ -	0%	\$ 159,075	\$ 159,075	\$ -	\$ -
1.1.10 Multi-Use Recreation Centre Debt (Library Share)	2034 - 2034	\$ 2,220,723	\$ -	\$ 2,220,723	\$ -	0%	\$ 2,220,723	\$ 215,150	\$ 2,005,573	\$ -
Subtotal Debt Recovery - Principal Payments Only*		\$ 3,423,817	\$ -	\$ 3,423,817	\$ -		\$ 3,423,817	\$ 1,418,244	\$ 2,005,573	\$ -
1.2 Buildings, Land & Materials										
1.2.1 MURC Servicing - Decommissioning of Garrett Styles Temp Pump	2025 - 2025	\$ 40,000	\$ -	\$ 40,000	\$ -	0%	\$ 40,000	\$ 40,000	\$ -	\$ -
1.2.2 Provision for New Growth Related Projects	2025 - 2034	\$ 250,000	\$ -	\$ 250,000	\$ -	0%	\$ 250,000	\$ 250,000	\$ -	\$ -
1.2.3 Additional Collection Materials	2025 - 2034	\$ 710,000	\$ -	\$ 710,000	\$ -	0%	\$ 710,000	\$ 710,000	\$ -	\$ -
Subtotal Buildings, Land & Materials		\$ 1,000,000	\$ -	\$ 1,000,000	\$ -		\$ 1,000,000	\$ 1,000,000	\$ -	\$ -
1.3 Cost of Delivering Development-Related Capital Program	2025 - 2034	\$ 32,483	\$ -	\$ 32,483	\$ -	0%	\$ 32,483	\$ -	\$ 32,483	\$ -
TOTAL LIBRARY SERVICES		\$ 4,456,300	\$ -	\$ 4,456,300	\$ -		\$ 4,456,300	\$ 2,418,244	\$ 2,038,056	\$ -

*Interest costs are included in the cash-flow analysis

Residential Development Charge Calculation		
Residential Share of 2025 - 2034 DC Eligible Costs	100%	\$2,038,056
10-Year Growth in Population in New Units		7,868
Unadjusted Development Charge Per Capita		\$259.03
Non-Residential Development Charge Calculation		
Non-Residential Share of 2025 - 2034 DC Eligible Costs	0%	\$0
10-Year Growth in New Space (Square Metres)		209,480
Unadjusted Development Charge Per Square Metre		\$0.00

2025 - 2034 Net Funding Envelope	\$4,503,835
Reserve Fund Balance	
Balance as at January 1, 2025	\$2,418,244

APPENDIX B.1
TABLE 3

TOWN OF GEORGINA
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
LIBRARY SERVICES
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)

LIBRARY SERVICES	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
OPENING CASH BALANCE	\$2,418.2	\$2,419.3	\$2,470.2	\$2,526.1	\$2,594.6	\$2,674.7	\$2,766.6	\$2,872.5	\$2,924.3	\$2,985.6	
2025 - 2034 RESIDENTIAL FUNDING REQUIREMENTS											
- Library Services: Prior Growth	\$246.8	\$211.9	\$217.3	\$222.9	\$228.8	\$234.9	\$241.3	\$248.0	\$255.1	\$311.1	\$2,418.2
- Library Services: Non Inflated	\$3.2	\$3.2	\$3.2	\$3.2	\$3.2	\$3.2	\$3.2	\$3.2	\$3.2	\$3.2	\$32.5
- MURC Debt (Principal)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$2,005.6	\$2,005.6
- Library Services: Inflated	\$250.1	\$219.5	\$229.5	\$240.0	\$251.1	\$262.9	\$275.4	\$288.7	\$302.7	\$2,381.3	\$4,701.2
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	778	789	789	803	814	825	839	734	745	752	7,868
REVENUE											
- DC Receipts: Inflated	\$384.8	\$398.1	\$406.0	\$421.5	\$435.8	\$450.5	\$467.4	\$417.0	\$431.8	\$444.5	\$4,257.5
INTEREST											
- Interest on Opening Balance	\$84.6	\$84.7	\$86.5	\$88.4	\$90.8	\$93.6	\$96.8	\$100.5	\$102.3	\$104.5	\$932.8
- Interest on In-year Transactions	\$2.4	\$3.1	\$3.1	\$3.2	\$3.2	\$3.3	\$3.4	\$2.2	\$2.3	(\$53.3)	(\$27.1)
- Interest on MURC	(\$220.7)	(\$215.5)	(\$210.2)	(\$204.6)	(\$198.7)	(\$192.6)	(\$186.2)	(\$179.4)	(\$172.4)	(\$1,100.04)	(\$2,880.3)
TOTAL REVENUE	\$251.2	\$270.3	\$285.4	\$308.5	\$331.2	\$354.9	\$381.4	\$340.4	\$364.0	(\$604.3)	\$2,282.9
CLOSING CASH BALANCE	\$2,419.3	\$2,470.2	\$2,526.1	\$2,594.6	\$2,674.7	\$2,766.6	\$2,872.5	\$2,924.3	\$2,985.6	\$0.0	

2025 Adjusted Charge Per Capita

\$494.64

Allocation of Capital Program

Residential Sector	100.0%
Non-Residential Sector	0.0%

Rates for 2025

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

APPENDIX B.2

FIRE AND RESCUE SERVICES

FIRE AND RESCUE SERVICES

The Georgina Fire and Rescue Services Department is responsible for the provision of fire suppression and rescue, prevention, public education, administration, communication, and training services. The department operates out of three stations as a composite fire department comprised of full-time and volunteer staff.

TABLE 1 HISTORICAL SERVICE LEVELS

Table 1 displays the fifteen-year historical inventory for buildings, land, vehicles and equipment for Fire and Rescue Services. The department operates out of three fire stations, in the Keswick, Pfefferlaw and Sutton areas. The buildings total 30,340 square feet and the total replacement value of the buildings in 2024 was \$35.5 million.

The land associated with these facilities totals 1.50 hectares and is valued at \$3.5 million. Furniture and equipment, which includes personal protective equipment and station furniture and equipment totals \$8.2 million. Finally, the 2024 fleet totals 22 units of vehicles (including trailers and rescue boats) with a replacement value of \$20.7 million.

The 2024 combined replacement value of the inventory of capital assets for Fire and Rescue Services is \$68.0 million, resulting in a fifteen-year historical average service level of \$1,078.77 per population and employment. The historical service level, multiplied by the ten-year net population and employment growth (10,985), results in a ten-year maximum allowable funding envelope of \$11.8 million, which is brought forward to the development charges calculation.

TABLE 2 2025-2034 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF THE “UNADJUSTED” DEVELOPMENT CHARGES

The 2025 to 2034 development-related capital program totals \$60.3 million and includes additional fire hall space in both South Keswick and North Keswick, as well as a provision for training facility space in the Town. Additional projects in the ten-year period related to the acquisition of new vehicles and equipment to service the additional stations.

The capital program largely relates to the design and construction of the new stations in South and North Keswick as well as the design and construction of a new training facility.

The new training facility is planned for 2025 at a cost of \$1.65 million. Of this total, the Town will be receiving about \$550,000 from other sources to help offset the project. The balance of the cost is growth related.

The new station in South Keswick is planned to be 19,000 square feet for a total cost of \$22.3 million (includes design and construction). As the project includes a land ambulance component which will be owned and operated by the Region of York, the costs associated with this space has been removed from the calculation – about 30% totaling \$6.7 million. The balance of the project is growth-related.

Lastly, a new Station in North Keswick is also anticipated at 20,000 square feet toward the latter end of the planning period for a cost of \$30.7 million which includes for the design and construction of the facility along with the necessary land acquisition requirements to facilitate the development. A benefit to existing share has been identified for this project, resulting in a reduction of \$22.1 million to the gross project cost. The benefit to existing share was calculated to reflect the 14,450 square feet of space at the existing Keswick Fire Station which would be decommissioned because of the new station being constructed.

New vehicles and equipment for the various new stations have also been included for recovery over the planning horizon - the new pumpers, pumper equipment, SCBA, support vehicles, and station furniture and equipment total \$5.2 million. Approximately \$592,500 of benefit to existing shares has been identified and removed from DC recovery as this share of costs is intended to represent the replacement of existing equipment at the North Keswick station. Finally, bunker gear for 20 additional firefighters adds another \$170,000 to the capital program.

Finally, a \$1.5 million provision is included for recovery across all service areas which accounts for the costs required to deliver, manage and administer the DC program in Georgina - the share allocated to Fire being about \$191,200.

In total, the ten-year capital program for Fire Services totals \$60.3 million. After deductions for grants, subsidies and other recoveries, the capital program is reduced by \$7.2 million to \$53.1 million. The benefit to existing and replacement shares amount to \$22.7 million, which is related entirely to the new North Keswick Fire Hall as mentioned above; this amount will not be recovered through development charges.

Due to funding envelope limitations, a significant portion of the program, \$15.4 million, exceeds the maximum allowable funding envelope, and is deemed to provide benefit to development beyond 2034. The entirety of the North Keswick station project (and associated vehicles and equipment) has been considered “post-period”. This share will be

eligible for funding under subsequent DC studies. Available reserve funds in the amount of \$3.1 million will be used to offset the cost of the program. The remaining \$11.8 million is related to development in the 2025 to 2034 planning period and is eligible for DC recovery. The net capital cost is allocated 71% to residential development (\$8.4 million) and 29% (\$3.4 million) to non-residential development. The residential share of the net development-related capital cost is divided by the ten-year growth in population in new dwelling units to derive an unadjusted charge of \$1,069.33 per capita. The non-residential share of the net growth related capital cost is divided by the ten-year forecast growth in floor space by sector, resulting in an unadjusted charge of \$16.40 per square metre.

TABLE 3 CASH FLOW ANALYSIS

After cash flow consideration, both the residential and non-residential calculated charges increase to \$1,168.23 per capita and \$18.03 per square metre, respectively. The increases reflect the timing of anticipated capital projects.

FIRE AND RESCUE SERVICES SUMMARY						
15-year Hist. Service Level per pop+empl	2025 - 2034		Unadjusted Development Charge		Calculated Development Charge	
	Development-Related Capital Program		Residential	Non-Residential	Residential	Non-Residential
	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$1,078.77	\$60,291,212	\$11,849,953	\$1,069.33	\$16.40	\$1,168.23	\$18.03

APPENDIX B.2
TABLE 1

TOWN OF GEORGINA
INVENTORY OF CAPITAL ASSETS
FIRE AND RESCUE SERVICES

BUILDINGS Station Name	# of Square Feet															UNIT COST (\$/sq. ft.)
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Keswick	14,450	14,450	14,450	14,450	14,450	14,450	14,450	14,450	14,450	14,450	14,450	14,450	14,450	14,450	14,450	\$1,170
Pefferlaw	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,550	1,550	10,690	10,690	10,690	10,690	\$1,170
Sutton	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	\$1,170
Total (sq.ft.)	21,250	21,250	21,250	21,250	21,250	21,250	21,250	21,250	21,250	21,200	21,200	30,340	30,340	30,340	30,340	
Total (\$000)	\$24,862.5	\$24,862.5	\$24,862.5	\$24,862.5	\$24,862.5	\$24,862.5	\$24,862.5	\$24,862.5	\$24,862.5	\$24,804.0	\$24,804.0	\$35,497.8	\$35,497.8	\$35,497.8	\$35,497.8	

LAND Station Name	# of Hectares															UNIT COST (\$/ha)
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Keswick	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	\$3,500,000
Pefferlaw	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.69	0.69	0.69	0.69	0.69	0.69	\$930,000
Sutton	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	\$3,500,000
Total (ha)	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	1.50	1.50	1.50	1.50	1.50	1.50	
Total (\$000)	\$2,918.7	\$2,918.7	\$2,918.7	\$2,918.7	\$2,918.7	\$2,918.7	\$2,918.7	\$2,918.7	\$2,918.7	\$3,476.7	\$3,476.7	\$3,476.7	\$3,476.7	\$3,476.7	\$3,476.7	

FURNITURE AND EQUIPMENT Description	Total Value of Furniture and Equipment (\$)															
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Vehicle Apparatus	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,200,000	\$2,200,000	\$2,200,000	\$2,200,000	\$2,200,000	\$2,200,000	\$2,200,000	\$2,200,000	\$2,200,000	
Firefighting Equipment	\$1,956,000	\$1,956,000	\$1,956,000	\$1,956,000	\$1,956,000	\$2,057,000	\$2,222,000	\$2,338,000	\$2,425,000	\$2,463,000	\$2,533,000	\$3,011,000	\$3,167,000	\$3,432,000	\$3,854,000	
Facilities Furniture and Equipment	\$356,000	\$356,000	\$356,000	\$356,000	\$356,000	\$356,000	\$356,000	\$356,000	\$356,000	\$356,000	\$356,000	\$399,000	\$399,000	\$399,000	\$399,000	
Communication	\$490,000	\$490,000	\$492,000	\$492,000	\$492,000	\$506,000	\$541,000	\$609,000	\$656,000	\$668,000	\$682,000	\$682,000	\$682,000	\$689,000	\$724,000	
Emergency Management - Generators	\$165,000	\$165,000	\$165,000	\$165,000	\$165,000	\$165,000	\$165,000	\$165,000	\$165,000	\$165,000	\$165,000	\$165,000	\$165,000	\$165,000	\$165,000	
Compressors	\$54,000	\$54,000	\$107,000	\$107,000	\$107,000	\$107,000	\$107,000	\$107,000	\$107,000	\$107,000	\$107,000	\$107,000	\$107,000	\$107,000	\$107,000	
SCBA Related Equipment	\$217,000	\$217,000	\$217,000	\$217,000	\$217,000	\$231,000	\$254,000	\$271,000	\$290,000	\$775,000	\$775,000	\$775,000	\$775,000	\$775,000	\$795,400	
Total (\$000)	\$5,638.0	\$5,638.0	\$5,693.0	\$5,693.0	\$5,693.0	\$5,822.0	\$5,845.0	\$6,046.0	\$6,199.0	\$6,734.0	\$6,818.0	\$7,339.0	\$7,495.0	\$7,767.0	\$8,244.4	

VEHICLES Vehicle Type	# of Vehicles															UNIT COST (\$/vehicle)
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Rescue Pumpers	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	\$1,500,000
Rescue	3	3	2	2	2	2	2	2	2	1	1	1	1	1	1	\$1,500,000
Pumper Tanker	3	3	3	3	3	3	3	3	3	4	4	4	4	4	4	\$1,500,000
Aerial Platform FLT178	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$3,000,000
Aerials	2	2	3	3	3	3	3	2	2	1	1	1	1	1	1	\$2,400,000
Haz Mat Trailer FLT37	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$100,000
Ice / Water Boat/Trailer and Equipment FLT15/36	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$600,000
Fire Rescue Boat, Trailer and Equipment FLT197/198	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$600,000
Chief Vehicles	2	2	2	2	2	2	2	2	2	2	2	2	2	3	3	\$70,000
Utility Vehicles	2	2	2	2	2	2	2	2	2	2	2	3	3	2	2	\$105,000
Fire Prevention Vehicles	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2	\$60,000
Public Education Trailer FLT214	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	\$7,000
Total (#)	21	21	21	21	21	22	21	21	21	21	22	22	22	22	22	
Total (\$000)	\$21,030.0	\$21,030.0	\$21,930.0	\$21,930.0	\$21,930.0	\$21,937.0	\$19,537.0	\$19,537.0	\$19,537.0	\$20,137.0	\$20,737.0	\$20,782.0	\$20,782.0	\$20,747.0	\$20,747.0	

APPENDIX B.2
TABLE 1

TOWN OF GEORGINA
CALCULATION OF SERVICE LEVELS
FIRE AND RESCUE SERVICES

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Historic Population	43,280	43,517	43,891	44,268	44,648	45,031	45,418	45,981	46,289	46,895	47,463	47,642	48,732	49,124	49,561
Historic Employment	<u>7,467</u>	<u>7,555</u>	<u>7,532</u>	<u>7,510</u>	<u>7,488</u>	<u>7,466</u>	<u>7,443</u>	<u>7,503</u>	<u>7,565</u>	<u>7,629</u>	<u>7,695</u>	<u>7,763</u>	<u>7,961</u>	<u>8,175</u>	<u>8,406</u>
Historic Population + Employment	50,747	51,072	51,423	51,778	52,136	52,497	52,861	53,484	53,854	54,524	55,158	55,405	56,693	57,299	57,967

INVENTORY SUMMARY (\$000)

Buildings	\$24,862.5	\$24,862.5	\$24,862.5	\$24,862.5	\$24,862.5	\$24,862.5	\$24,862.5	\$24,862.5	\$24,862.5	\$24,804.0	\$24,804.0	\$35,497.8	\$35,497.8	\$35,497.8	\$35,497.8
Land	\$2,918.7	\$2,918.7	\$2,918.7	\$2,918.7	\$2,918.7	\$2,918.7	\$2,918.7	\$2,918.7	\$2,918.7	\$3,476.7	\$3,476.7	\$3,476.7	\$3,476.7	\$3,476.7	\$3,476.7
Furniture And Equipment	\$5,638.0	\$5,638.0	\$5,693.0	\$5,693.0	\$5,693.0	\$5,822.0	\$5,845.0	\$6,046.0	\$6,199.0	\$6,734.0	\$6,818.0	\$7,339.0	\$7,495.0	\$7,767.0	\$8,244.4
Vehicles	\$21,030.0	\$21,030.0	\$21,930.0	\$21,930.0	\$21,930.0	\$21,937.0	\$19,537.0	\$19,537.0	\$19,537.0	\$20,137.0	\$20,737.0	\$20,782.0	\$20,782.0	\$20,747.0	\$20,747.0
Total (\$000)	\$54,449.2	\$54,449.2	\$55,404.2	\$55,404.2	\$55,404.2	\$55,540.2	\$53,163.2	\$53,364.2	\$53,517.2	\$55,151.7	\$55,835.7	\$67,095.5	\$67,251.5	\$67,488.5	\$67,965.9

SERVICE LEVEL (\$/pop+empl)

Average
Service
Level

Buildings	\$489.93	\$486.82	\$483.49	\$480.17	\$476.88	\$473.60	\$470.34	\$464.86	\$461.67	\$454.92	\$449.69	\$640.70	\$626.14	\$619.52	\$612.38	\$512.74
Land	\$57.51	\$57.15	\$56.76	\$56.37	\$55.98	\$55.60	\$55.21	\$54.57	\$54.20	\$63.76	\$63.03	\$62.75	\$61.33	\$60.68	\$59.98	\$58.33
Furniture And Equipment	\$111.10	\$110.39	\$110.71	\$109.95	\$109.20	\$110.90	\$110.57	\$113.04	\$115.11	\$123.50	\$123.61	\$132.46	\$132.20	\$135.55	\$142.22	\$119.37
Vehicles	\$414.41	\$411.77	\$426.46	\$423.54	\$420.63	\$417.87	\$369.59	\$365.29	\$362.78	\$369.32	\$375.96	\$375.10	\$366.57	\$362.09	\$357.91	\$387.95
Total (\$/pop+empl)	\$1,072.95	\$1,066.13	\$1,077.42	\$1,070.03	\$1,062.69	\$1,057.97	\$1,005.71	\$997.76	\$993.75	\$1,011.51	\$1,012.29	\$1,211.01	\$1,186.24	\$1,177.84	\$1,172.49	\$1,078.77

TOWN OF GEORGINA
CALCULATION OF MAXIMUM ALLOWABLE
FIRE AND RESCUE SERVICES

10-Year Funding Envelope Calculation	
15 Year Average Service Level 2010 - 2024	\$1,078.77
Net Population & Employment Growth 2025 - 2034	10,985
Maximum Allowable Funding Envelope	\$11,849,953

APPENDIX B.2
TABLE 2

TOWN OF GEORGINA
DEVELOPMENT-RELATED CAPITAL PROGRAM
FIRE AND RESCUE SERVICES

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/ Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					Replacement & BTE Shares	BTE (%)		Available DC Reserves	2025- 2034	Post 2034
2.0 FIRE AND RESCUE SERVICES										
2.1 Additional Fire Hall Space and Training										
2.1.1 MURC Servicing - Decommissioning of Garrett Styles Temp Pump	2025 - 2025	\$ 100,000	\$ -	\$ 100,000	\$ -	0%	\$ 100,000	\$ 100,000	\$ -	\$ -
2.1.2 Training Facility - Design & Construction	2025 - 2025	\$ 1,650,000	\$ 550,436	\$ 1,099,564	\$ -	0%	\$ 1,099,564	\$ 1,099,564	\$ -	\$ -
2.1.3 New Station in South Keswick (19,000 sq.ft.) - Design	2025 - 2025	\$ 1,900,000	\$ 570,000	\$ 1,330,000	\$ -	0%	\$ 1,330,000	\$ 1,330,000	\$ -	\$ -
2.1.4 New Station in South Keswick (19,000 sq.ft.) - Construction	2027 - 2027	\$ 20,400,000	\$ 6,120,000	\$ 14,280,000	\$ -	0%	\$ 14,280,000	\$ 584,346	\$ 9,031,589	\$ 4,664,065
2.1.5 Land Acquisition for North Keswick Station and Headquarters (1.5 ha)	2030 - 2030	\$ 5,250,000	\$ -	\$ 5,250,000	\$ 3,793,125	72%	\$ 1,456,875	\$ -	\$ -	\$ 1,456,875
2.1.6 North Keswick Station and Headquarters (20,000 sq.ft.) - Design	2033 - 2033	\$ 2,000,000	\$ -	\$ 2,000,000	\$ 1,445,000	72%	\$ 555,000	\$ -	\$ -	\$ 555,000
2.1.7 North Keswick Station and Headquarters (20,000 sq.ft.) - Construction	2034 - 2034	\$ 23,400,000	\$ -	\$ 23,400,000	\$ 16,906,500	72%	\$ 6,493,500	\$ -	\$ -	\$ 6,493,500
Subtotal Additional Fire Hall Space and Training		\$ 54,700,000	\$ 7,240,436	\$ 47,459,564	\$ 22,144,625		\$ 25,314,939	\$ 3,113,910	\$ 9,031,589	\$ 13,169,440
2.2 New Vehicles & Equipment										
2.2.1 Rescue Pumper - New Station (South Keswick Station)	2027 - 2027	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -	0%	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -
2.2.2 Equipment for Pumper (South Keswick Station)	2027 - 2027	\$ 200,000	\$ -	\$ 200,000	\$ -	0%	\$ 200,000	\$ -	\$ 200,000	\$ -
2.2.3 SCBA - New South Station	2027 - 2027	\$ 300,000	\$ -	\$ 300,000	\$ -	0%	\$ 300,000	\$ -	\$ 300,000	\$ -
2.2.4 Support Vehicle (2)	2027 - 2027	\$ 210,000	\$ -	\$ 210,000	\$ -	0%	\$ 210,000	\$ -	\$ 210,000	\$ -
2.2.5 Furniture and Equipment - South Keswick	2027 - 2027	\$ 500,000	\$ -	\$ 500,000	\$ -	0%	\$ 500,000	\$ -	\$ 500,000	\$ -
2.2.6 Rescue Pumper - New Station (North Keswick Station)	2034 - 2034	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -	0%	\$ 1,500,000	\$ -	\$ -	\$ 1,500,000
2.2.7 Equipment for Pumper (North Keswick Station)	2034 - 2034	\$ 200,000	\$ -	\$ 200,000	\$ -	0%	\$ 200,000	\$ -	\$ -	\$ 200,000
2.2.8 Furniture and Equipment - North Keswick	2034 - 2034	\$ 820,000	\$ -	\$ 820,000	\$ 592,450	72%	\$ 227,550	\$ -	\$ -	\$ 227,550
Subtotal New Vehicles & Equipment		\$ 5,230,000	\$ -	\$ 5,230,000	\$ 592,450		\$ 4,637,550	\$ -	\$ 2,710,000	\$ 1,927,550
2.3 Development-Related Equipment										
2.3.1 Bunker Gear for 20 Additional Firefighters - South Keswick Station	2027 - 2027	\$ 170,000	\$ -	\$ 170,000	\$ -	0%	\$ 170,000	\$ -	\$ 51,000	\$ 119,000
Subtotal Development-Related Equipment		\$ 170,000	\$ -	\$ 170,000	\$ -		\$ 170,000	\$ -	\$ 51,000	\$ 119,000
2.4 Cost of Delivering Development-Related Capital Program	2025 - 2034	\$ 191,212	\$ -	\$ 191,212	\$ -	0%	\$ 191,212	\$ -	\$ 57,364	\$ 133,849
TOTAL FIRE AND RESCUE SERVICES		\$ 60,291,212	\$ 7,240,436	\$ 53,050,776	\$ 22,737,075		\$ 30,313,701	\$ 3,113,910	\$ 11,849,953	\$ 15,349,839

Residential Development Charge Calculation		
Residential Share of 2025 - 2034 DC Eligible Costs	71%	\$8,413,466
10-Year Growth in Population in New Units		7,868
Unadjusted Development Charge Per Capita		\$1,069.33
Non-Residential Development Charge Calculation		
Non-Residential Share of 2025 - 2034 DC Eligible Costs	29%	\$3,436,486
10-Year Growth in New Space (Square Metres)		209,480
Unadjusted Development Charge Per Square Metre		\$16.40

2025 - 2034 Net Funding Envelope	\$11,849,953
Reserve Fund Balance	
Balance as at January 1, 2025	\$3,113,910

APPENDIX B.2
TABLE 3

TOWN OF GEORGINA
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
FIRE AND RESCUE SERVICES
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)

FIRE AND RESCUE SERVICES	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
OPENING CASH BALANCE	\$2,210.9	\$1,372.6	\$2,373.0	(\$5,957.0)	(\$5,276.1)	(\$4,523.5)	(\$3,694.1)	(\$2,778.8)	(\$1,934.2)	(\$1,007.9)	
2025 - 2034 RESIDENTIAL FUNDING REQUIREMENTS											
- Fire And Rescue Services New Projects: Prior Growth	\$1,796.0	\$0.0	\$414.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$2,210.9
- Fire And Rescue Services New Projects: Non Inflated	\$4.1	\$4.1	\$8,376.8	\$4.1	\$4.1	\$4.1	\$4.1	\$4.1	\$4.1	\$4.1	\$8,413.5
- Fire Emergency Services New Projects: Inflated	\$1,800.1	\$4.2	\$9,146.9	\$4.3	\$4.4	\$4.5	\$4.6	\$4.7	\$4.8	\$4.9	\$10,983.2
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	778	789	789	803	814	825	839	734	745	752	7,868
REVENUE											
- DC Receipts: Inflated	\$908.9	\$940.2	\$959.0	\$995.5	\$1,029.3	\$1,064.1	\$1,103.8	\$985.0	\$1,019.7	\$1,049.9	\$10,055.3
INTEREST											
- Interest on Opening Balance	\$77.4	\$48.0	\$83.1	(\$327.6)	(\$290.2)	(\$248.8)	(\$203.2)	(\$152.8)	(\$106.4)	(\$55.4)	(\$1,176.0)
- Interest on In-year Transactions	(\$24.5)	\$16.4	(\$225.2)	\$17.3	\$17.9	\$18.5	\$19.2	\$17.2	\$17.8	\$18.3	(\$107.0)
TOTAL REVENUE	\$961.8	\$1,004.6	\$816.9	\$685.2	\$757.1	\$833.9	\$919.9	\$849.3	\$931.1	\$1,012.8	\$8,772.4
CLOSING CASH BALANCE	\$1,372.6	\$2,373.0	(\$5,957.0)	(\$5,276.1)	(\$4,523.5)	(\$3,694.1)	(\$2,778.8)	(\$1,934.2)	(\$1,007.9)	\$0.0	

2025 Adjusted Charge Per Capita

\$1,168.23

Allocation of Capital Program

Residential Sector	71.0%
Non-Residential Sector	29.0%

Rates for 2025

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

APPENDIX B.2
TABLE 3

TOWN OF GEORGINA
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
FIRE AND RESCUE SERVICES
NON-RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)

FIRE AND RESCUE SERVICES	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
OPENING CASH BALANCE	\$903.0	\$483.8	\$832.1	(\$2,602.8)	(\$2,335.8)	(\$2,005.4)	(\$1,603.0)	(\$1,116.6)	(\$793.5)	(\$422.9)	
2025 - 2034 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Fire And Rescue Services New Projects: Prior Growth	\$733.6	\$0.0	\$169.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$903.0
- Fire And Rescue Services New Projects: Non Inflated	\$1.7	\$1.7	\$3,421.5	\$1.7	\$1.7	\$1.7	\$1.7	\$1.7	\$1.7	\$1.7	\$3,436.5
- Fire Emergency Services New Projects: Inflated	\$735.2	\$1.7	\$3,736.1	\$1.8	\$1.8	\$1.8	\$1.9	\$1.9	\$1.9	\$2.0	\$4,486.1
NEW NON-RESIDENTIAL DEVELOPMENT											
- Square Metres in New Buildings	16,440	17,800	19,440	21,160	23,200	25,400	27,900	18,340	19,360	20,440	209,480
REVENUE											
- DC Receipts: Inflated	\$296.4	\$327.4	\$364.7	\$404.9	\$452.8	\$505.7	\$566.6	\$379.9	\$409.0	\$440.5	\$4,147.8
INTEREST											
- Interest on Opening Balance	\$31.6	\$16.9	\$29.1	(\$143.2)	(\$128.5)	(\$110.3)	(\$88.2)	(\$61.4)	(\$43.6)	(\$23.3)	(\$520.7)
- Interest on In-year Transactions	(\$12.1)	\$5.7	(\$92.7)	\$7.1	\$7.9	\$8.8	\$9.9	\$6.6	\$7.1	\$7.7	(\$44.0)
TOTAL REVENUE	\$316.0	\$350.0	\$301.1	\$268.8	\$332.2	\$404.2	\$488.3	\$325.1	\$372.5	\$424.9	\$3,583.1
CLOSING CASH BALANCE	\$483.8	\$832.1	(\$2,602.8)	(\$2,335.8)	(\$2,005.4)	(\$1,603.0)	(\$1,116.6)	(\$793.5)	(\$422.9)	(\$0.0)	

2025 Adjusted Charge Per Square Metre

\$18.03

Allocation of Capital Program

Residential Sector	71.0%
Non-Residential Sector	29.0%

Rates for 2025

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

APPENDIX B.3

PARKS AND RECREATION

PARKS AND RECREATION

The Town of Georgina Community Services Department is responsible for the management of all indoor and outdoor recreation facilities and programs. The department strives to provide residents of all ages the opportunities to enjoy physical activity, cultural initiatives, social interaction and special events. The Town of Georgina Community Services and Operations and Infrastructure Departments are responsible for the construction and maintenance of parks, outdoor sports fields and waterfront beach areas/parks.

TABLE 1 HISTORICAL SERVICE LEVELS

The fifteen-year historic inventory of capital assets for indoor recreation facilities includes 313,600 square feet of recreation building space located throughout the Town. The total square footage shown in the table is only for space that provides indoor recreation activities with the ineligible services of culture and theatre being removed from certain facilities, such as the Link. Approximately 39,300 square feet of the MURC have been removed as excess capacity, as a portion of the debt is being recovered through future development charges. The total value of this indoor recreation space is \$189.9 million. The land associated with the facilities totals 12.68 hectares, which is valued at \$37.4 million. The Town owns and maintains a substantial amount of furniture and equipment used to provide indoor recreation services which in 2024 was valued at \$4.1 million.

The fifteen-year historic inventory of capital assets for Georgina's Town parks includes 325.2 acres of developed parkland (with 6 acres removed as excess capacity) and 22.8 kilometres of multi-use recreational trails. Various types of parks have been included in the inventory, including neighbourhood parks, special park areas, and community parks. The combined value of all developed parkland and trails amounts to \$92.5 million.

The Town also owns and maintains many park facilities, including 37 playground structures, 18 baseball diamonds, 18 soccer fields, 4 splash pads, 4 tennis courts, 8 pickleball courts, 8 basketball courts, 6 volleyball courts, 3 skate parks, boat launches and wharves. The combined value of all park facilities in 2024 was \$45.6 million. The 16,900 square feet of outdoor park buildings, including storage, washrooms and the harbour building are valued at \$5.2 million. Finally, the parks and recreation department uses parks fleet and related equipment, which have a total value of \$7.7 million.

The total combined value of capital assets for Parks and Recreation in the Town of Georgina amounts to \$382.4 million. The fifteen-year historical average service level is

\$7,215.54 per capita, and this, multiplied by the ten-year net population growth (7,823), results in a ten-year maximum allowable funding envelope of \$56.4 million.

**TABLE 2 2025-2034 DEVELOPMENT-RELATED CAPITAL PROGRAM
AND CALCULATION OF THE “UNADJUSTED”
DEVELOPMENT CHARGES**

The 2025 - 2034 development-related capital program for Parks and Recreation totals \$105.5 million and is largely related to the recovery of debt for indoor and outdoor recreation space, and the development of new parks and amenities.

The Town has recently constructed a new Multi-Use Recreation Centre (MURC) to serve the community, which includes a recreation centre and a library branch. The capital program includes for the recovery of the recreation share of the principal debt payments related to the construction of the facility which totals \$31.4 million over the period². Also included in the Parks and Recreation capital program is the recovery of debt related to Julia Munro Park which totals \$1.7 million over the planning period. Interest on debt for both projects is considered as part of the cash flow process in Table 3.

Additional projects in the capital program include a series of new trails, park development projects and park buildings. The estimated project costs relating to the various parks and buildings total \$69.9 million. Note that the new waterfront parks (Willow Beach, Young’s Harbour, Jackson’s Point Harbour, Bonnie Park, Malone Wharf, Adeline Park, De La Salle Park, Holmes Point Park, and North Gwillimbury) have a benefit to existing share applied (33% for all new waterfront parks except for Jackson’s Point Harbour, Bonnie Park, Malone Wharf at 50%). Approximately \$814,000 in contributions from a developer are expected for two park projects, and this share, has been deducted from the cost. After these deductions, the DC related cost is reduced to \$52.3 million.

New vehicles and equipment have been included in the capital program for a total cost of approximately \$1.5 million over the planning period. The new vehicles being acquired include a Skid Steer, a large lawnmower, tractor/loader, pick-up truck with gear, a waste truck plus an additional provision for further vehicles/equipment required in the planning period.

² The debt is allocated between Library and Parks and Recreation on Gross Floor Area – Parks and Recreation is recovering about 90% of the cost of the MURC.

Finally, a \$1.5 million provision is included for recovery across all service areas which accounts for the costs required to deliver, manage and administer the DC program in Georgina - the share allocated to Parks and Recreation being about \$973,600.

Of the total DC eligible costs of \$87.9 million, \$15.3 million is to be funded by the Town’s available reserve funds. A portion of the program, \$16.1 million exceeds the maximum allowable funding envelope, and is deemed to provide benefit to development beyond 2034. This share will be eligible for funding under subsequent DC studies subject to service level considerations. The remaining total DC costs eligible for recovery of \$56.4 million is allocated entirely against future residential development in the Town. When this amount is allocated to the ten-year growth in population in new dwelling units between 2025 and 2034, an unadjusted development charge of \$7,173.99 per capita results.

TABLE 3 CASH FLOW ANALYSIS

After cash flow consideration, the residential calculated charge increases to \$9,378.12 per capita. The following table summarizes the calculation of the Parks and Recreation development charge:

PARKS AND RECREATION SUMMARY						
15-year Hist. Service Level per capita	2025 - 2034		Unadjusted Development Charge		Calculated Development Charge	
	Development-Related Capital Program		Residential	Non-Residential	Residential	Non-Residential
	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$7,215.54	\$105,469,789	\$56,444,923	\$7,173.99	\$0.00	\$9,378.12	\$0.00

APPENDIX B.3
TABLE 1

TOWN OF GEORGINA
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION
INDOOR RECREATION

BUILDINGS	# of Square Feet																UNIT COST
Facility Name	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	(\$/sq. ft.)	
Belhaven Hall	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	\$640	
Claredon Beach House	770	770	770	770	-	-	-	-	-	-	-	-	-	-	-	\$420	
Club 55 Keswick - Senior's Centre	9,226	9,226	9,226	9,226	9,226	9,226	9,226	9,226	9,226	9,226	9,226	9,226	9,226	9,226	9,226	\$640	
Club 55 Sutton	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	-	-	-	\$540	
De La Salle	10,755	10,755	10,755	10,755	10,755	10,755	10,755	10,755	10,755	10,755	10,755	10,755	10,755	10,755	10,755	\$470	
Egypt Community Hall	4,500	4,500	-	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	\$640	
Elmgrove Hall	2,200	2,200	2,200	-	-	-	-	-	-	-	-	-	-	-	-	\$640	
Family Life Centre	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	\$540	
Georgina Ice Palace	104,000	104,000	104,000	104,000	104,000	104,000	104,000	104,000	104,000	104,000	104,000	104,000	104,000	104,000	104,000	\$580	
Georgina Leisure Pool	16,340	16,340	16,340	16,340	16,340	16,340	16,340	16,340	16,340	16,340	16,340	16,340	16,340	16,340	16,340	\$860	
Kin Hall (Sutton)	6,800	6,800	6,800	6,800	6,800	6,800	6,800	6,800	6,800	6,800	6,800	6,800	6,800	6,800	6,800	\$540	
Pefferlaw Ice Pad	23,720	23,720	23,720	23,720	23,720	23,720	23,720	23,720	23,720	23,720	23,720	23,720	23,720	23,720	23,720	\$290	
Pefferlaw Lions Community Centre	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	\$640	
Pefferlaw Youth Centre	2,480	2,480	-	-	-	-	-	-	-	-	-	-	-	-	-	\$640	
Port Bolster Hall	3,325	3,325	3,325	3,325	3,325	3,325	3,325	3,325	3,325	3,325	3,325	3,325	3,325	3,325	3,325	\$540	
ROC Chalet, Snowmaking Shed and Canteen	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	\$640	
Roches Point Hall	3,345	3,345	3,345	3,345	3,345	3,345	3,345	3,345	3,345	3,345	3,345	3,345	3,345	3,345	3,345	\$640	
Sutton Arena	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	\$580	
The Link	-	-	-	-	-	-	8,391	6,928	4,422	3,446	24,815	24,815	24,815	23,735	24,815	\$640	
Udora Hall	7,545	7,545	7,545	7,545	7,545	7,545	7,545	7,545	7,545	7,545	7,545	7,545	7,545	7,545	7,545	\$640	
Virginia Hall	3,100	3,100	3,100	-	-	-	-	-	-	-	-	-	-	-	-	\$640	
MURC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	72,893	\$800	
MURC (Recreation Share)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(39,272)	\$800	
Total (sq.ft.)	265,306	265,306	258,326	257,526	256,756	256,756	265,147	263,684	261,178	260,202	281,571	281,571	279,971	278,891	313,592		
Total (\$000)	\$153,308.4	\$153,308.4	\$148,841.2	\$148,329.2	\$148,005.8	\$148,005.8	\$153,376.0	\$152,439.7	\$150,835.9	\$150,211.2	\$163,887.4	\$163,887.4	\$163,023.4	\$162,332.2	\$189,920.4		

APPENDIX B.3
TABLE 1

TOWN OF GEORGINA
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION
INDOOR RECREATION

LAND Facility Name	# of Hectares															UNIT COST (\$/ha)
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Belhaven Hall	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	\$3,500,000
Claredon Beach House	0.01	0.01	0.01	0.01	-	-	-	-	-	-	-	-	-	-	-	\$3,500,000
Club 55 Keswick	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	\$3,500,000
Club 55 Sutton	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	-	-	-	\$3,500,000
De La Salle Hall	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	\$3,500,000
Egypt Community Hall	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	\$3,500,000
Elmgrove Hall	0.20	0.20	-	-	-	-	-	-	-	-	-	-	-	-	-	\$3,500,000
Family Life Centre	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	\$3,500,000
Georgina Ice Palace	2.44	2.44	2.44	2.44	2.44	2.44	2.44	2.44	2.44	2.44	2.44	2.44	2.44	2.44	2.44	\$3,500,000
Georgina Leisure Pool	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	\$3,500,000
Kin Hall (Sutton)	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	\$3,500,000
Pefferlaw Ice Pad	-	-	-	-	-	-	-	-	-	-	-	-	0.84	0.84	0.84	\$930,000
Pefferlaw Lions Community Centre	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	\$930,000
Pefferlaw Youth Centre	0.20	0.20	-	-	-	-	-	-	-	-	-	-	-	-	-	\$930,000
Port Bolster Hall	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	\$930,000
ROC Chalet, Snowmaking Shed and Canteen	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	\$3,500,000
Roches Point Hall	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	\$3,500,000
Sutton Arena	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	\$3,500,000
The Link	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	\$3,500,000
Udora Hall	0.68	0.68	0.68	0.68	0.68	0.68	0.68	0.68	0.68	0.68	0.68	0.68	0.68	0.68	0.68	\$930,000
Virginia Hall	0.40	0.40	0.40	-	-	-	-	-	-	-	-	-	-	-	-	\$930,000
MURC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$3,500,000
Total (ha)	11.46	11.46	11.06	10.66	10.65	10.65	10.65	10.65	10.65	10.65	10.65	11.49	11.29	11.29	12.68	
Total (\$000)	\$33,744.8	\$33,744.8	\$32,858.8	\$32,486.8	\$32,456.7	\$32,456.7	\$32,456.7	\$32,456.7	\$32,456.7	\$32,456.7	\$32,456.7	\$33,235.8	\$32,550.3	\$32,550.3	\$37,399.9	

FURNITURE AND EQUIPMENT Facility Name	Total Value of Furniture and Equipment (\$)															
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
All Facilities Furniture and Equipment	\$2,410,000	\$2,410,000	\$2,410,000	\$2,410,000	\$2,410,000	\$2,410,000	\$2,410,000	\$2,410,000	\$2,410,000	\$2,410,000	\$2,410,000	\$2,410,000	\$2,410,000	\$2,410,000	\$3,482,000	
Ice Resurfacers	\$570,000	\$570,000	\$570,000	\$570,000	\$570,000	\$570,000	\$570,000	\$570,000	\$570,000	\$570,000	\$570,000	\$570,000	\$570,000	\$570,000	\$570,000	
Total (\$000)	\$2,980.0	\$2,980.0	\$2,980.0	\$2,980.0	\$2,980.0	\$2,980.0	\$2,980.0	\$2,980.0	\$2,980.0	\$2,980.0	\$2,980.0	\$2,980.0	\$2,980.0	\$2,980.0	\$4,052.0	

APPENDIX B.3
TABLE 1

TOWN OF GEORGINA
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION
PARKLAND DEVELOPMENT

PARK DEVELOPMENT Park Type	# of Acres of Developed Parkland															UNIT COST (\$/acre)
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Neighbourhood Parks	103.52	103.52	104.00	104.00	104.72	104.72	104.72	104.72	104.72	104.72	104.72	117.09	117.09	129.69	129.69	\$314,000
Julia Munro Excess Capacity	-	-	-	-	-	-	-	-	-	-	-	(6)	(6)	(6)	(6)	\$314,000
Special Park Areas	73.52	73.52	73.52	73.52	73.52	73.52	73.52	73.52	73.52	73.52	73.52	73.52	73.52	73.52	73.52	\$219,000
Community Park	127.98	127.98	127.98	127.98	127.98	127.98	127.98	127.98	127.98	127.98	127.98	127.98	127.98	127.98	127.98	\$219,000
Total (acres)	305.0	305.0	305.5	305.5	306.2	306.2	306.2	306.2	306.2	306.2	306.2	312.6	312.6	325.2	325.2	
Total (\$000)	\$76,633.1	\$76,633.1	\$76,783.8	\$76,783.8	\$77,009.9	\$77,009.9	\$77,009.9	\$77,009.9	\$77,009.9	\$77,009.9	\$77,009.9	\$79,010.1	\$79,010.1	\$82,966.5	\$82,966.5	

TRAILS Park Type	KM of Multi-Use Trails															UNIT COST (\$/km)
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Multi-Use Trails (km)	18.90	18.90	18.90	18.90	18.90	18.90	18.90	19.90	20.46	20.46	20.46	22.79	22.79	22.79	22.79	\$420,000
Total (KM)	18.9	18.9	18.9	18.9	18.9	18.9	18.9	19.9	20.5	20.5	20.5	22.8	22.8	22.8	22.8	
Total (\$000)	\$7,938.0	\$7,938.0	\$7,938.0	\$7,938.0	\$7,938.0	\$7,938.0	\$7,938.0	\$8,358.0	\$8,593.2	\$8,593.2	\$8,593.2	\$9,571.8	\$9,571.8	\$9,571.8	\$9,571.8	

APPENDIX B.3
TABLE 1

TOWN OF GEORGINA
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION
PARK AMENITIES

PLAYGROUNDS Park Name	# of Playgrounds															UNIT COST (\$/unit)
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Constable Garrett Styles Park	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	\$250,000
Bayview Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$250,000
Civic Centre Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$250,000
Claredon Beach Park	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	\$300,000
De La Salle Park	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	\$250,000
Egypt Hall and Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$150,000
Gwendolyn Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$250,000
Glenwoods Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$150,000
Highcastle Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$200,000
Hollywood Park	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	\$150,000
Holmes Point Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$250,000
Kin Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$150,000
Lions Park	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	\$150,000
Lorne Street Park	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	\$200,000
Sutton Multi-Use Complex	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$200,000
North Gwillimbury Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$250,000
Richmond Park #1 (Junior)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$150,000
Richmond Park #2 (Senior)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$250,000
Sheppard Avenue Park	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	\$200,000
Thornlodge Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$200,000
Udora Hall and Park #1 (Senior Structure)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$150,000
Udora Hall and Park #2 (Junior Structure)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$100,000
Virginia Hall and Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$100,000
Vista Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$150,000
Whipper Watson Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$250,000
West Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$250,000
Willow Beach Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$250,000
Young's Harbour	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$200,000
Wyndham Park	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	\$200,000
ROC #1 (Splash Pad)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$350,000
ROC #2 (Playground beside splash pad)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$250,000
ROC #3 (Playground beside Civic Centre building)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$250,000
ROC #4	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$250,000
ROC #5	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$250,000
Sutton Phase 1A and 1B Ballymore	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$250,000
Julia Munro Park	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$300,000
Starlish Park	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$300,000
Total (#)	26	26	27	28	33	34	34	34	34	34	34	36	36	37	37	
Total (\$000)	\$5,500.0	\$5,500.0	\$5,700.0	\$5,950.0	\$7,000.0	\$7,200.0	\$7,200.0	\$7,200.0	\$7,200.0	\$7,200.0	\$7,200.0	\$7,750.0	\$7,750.0	\$8,050.0	\$8,050.0	

APPENDIX B.3
TABLE 1

TOWN OF GEORGINA
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION
PARK AMENITIES

PARK FACILITIES Park Name	# of Facilities															UNIT COST (\$/unit)
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Baseball Diamonds																
Belhaven Hall - Unlit (Mid-size)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$300,000
Egypt hall and Park - Unlit (Mid-size)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$300,000
Highcastle Park - Unlit (Full-size)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$350,000
Kingsway Garden Unlit (Mid-size)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$300,000
Lakeside Park Unlit (Full-size)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$350,000
Pefferlaw Lions Club and Park - Full-size, Lit, Full Fence	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$600,000
Port Bolster Hall and Park Unlit (Small)	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	\$150,000
ROC - Full-size, Lit, Full Fence, Irrigation	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	\$1,100,000
Thornlodge Park - Unlit (Full-size)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$350,000
Udora Hall and Park - Full-size, Lit, Full Fence	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$1,000,000
West Park - Full-size, Lit, Full Fence	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	\$1,000,000
Whipper Watson Park Unlit (Small)	1	1	1	1		1	1	1	1	1	1	1	1	1	1	\$150,000
Soccer Fields																
De La Salle Park	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	\$300,000
Pefferlaw Lions Hall and Park	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	\$300,000
ROC - Full-size, Lit, Irrigation	9	9	9	9	9	9	8	8	8	8	8	8	8	8	8	\$1,000,000
West Park	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	\$300,000
ROC Artificial Field			1	1	1	1	1	1	1	1	1	1	1	1	1	\$1,800,000
Splash Pads																
Constable Garrett Styles	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	\$400,000
ROC	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	\$400,000
Whipper Watson Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$400,000
Julia Munro Park	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$400,000
Tennis Courts																
Civic Centre	1	1	1	1	1	1	4	4	4	4	4	4	4	4	2	\$200,000
Whipper Watson Park	2	2	2	2	2	2	2	2	2	2	2	2	2	2	1	\$200,000
Udora Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$200,000
Pickleball Courts																
Civic Centre	-	-	-	-	-	-	-	4	4	4	4	4	4	4	6	\$70,000
Whipper Watson Park	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	\$70,000
Total (#)	40	40	42	43	42	44	46	50	50	50	50	51	51	51	52	
Total (\$000)	\$25,000.0	\$25,000.0	\$27,200.0	\$27,600.0	\$27,450.0	\$27,750.0	\$27,350.0	\$27,630.0	\$27,630.0	\$27,630.0	\$27,630.0	\$28,030.0	\$28,030.0	\$28,030.0	\$27,710.0	

APPENDIX B.3
TABLE 1

TOWN OF GEORGINA
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION
PARK AMENITIES

PARK FACILITIES CONTINUED Park Name	# of Facilities															UNIT COST (\$/unit)
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Basketball Courts																
Richmond Park (Half Court)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$90,000
ROC (Half Court)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$90,000
Udora Hall (Shared with Tennis Court surface)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$50,000
Wyndham (Half Court)	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	\$90,000
Julia Munro (Full Court)	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$150,000
Sutton Phase 1A and 1B Ballymore	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	
Starfish Park	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$150,000
Hollywood (Quarter Court)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	-	\$45,000
Whipper Watson (Half Court)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$90,000
Volleyball Courts																
De La Salle Park	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$60,000
ROC (Winter Conversion to Skating Rink)	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	\$60,000
Whipper Watson	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$60,000
Skate Park																
Sutton (The Link)	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	\$500,000
Keswick (Georgina Ice Palace)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$500,000
ROC (Bike Park Dirt Track)	-	-	1	1	1	1	-	-	-	-	-	-	-	-	-	\$500,000
Pefferlaw (includes Pump Track)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$1,000,000
Other Facilities																
Challenge Course - ROC	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$700,000
Bike Park - ROC	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$500,000
West Park Dog Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$100,000
Civic Centre Dog Park	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	\$100,000
Additional Assets																
Boat Launches	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$146,000
Jackson's Point Harbour	54	54	54	54	54	54	54	54	54	54	54	54	54	54	54	\$4,100
Wharf (Sheppards)	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	\$548,000
Mossington Wharf	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$1,023,000
Total (#)	78	78	80	80	81	81	80	80	81	81	81	83	84	85	85	
Total (\$000)	\$6,874.4	\$6,874.4	\$7,464.4	\$7,464.4	\$7,964.4	\$7,964.4	\$7,464.4	\$7,464.4	\$8,487.4	\$8,487.4	\$8,487.4	\$8,637.4	\$8,737.4	\$8,887.4	\$9,842.4	

APPENDIX B.3
TABLE 1

TOWN OF GEORGINA
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION
PARK BUILDINGS AND EQUIPMENT

PARK BUILDINGS Description	# of Square Feet															UNIT COST (\$/sq.ft)
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Parks Shop and Storage	7,442	7,442	7,442	7,442	7,442	7,442	7,442	7,442	7,442	7,442	7,442	7,442	7,442	7,442	7,442	\$260
De la Salle Hall - Park Buildings	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	\$260
Oasis Snack Bar/Washroom	900	900	900	900	900	900	900	900	900	900	900	900	900	900	900	\$540
Harbour Building	1,660	1,660	1,660	1,660	1,660	1,660	1,660	1,660	1,660	1,660	1,660	1,660	1,660	1,660	1,660	\$540
Irrigation Pumping Station	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	\$420
Total (sq.ft.)	16,902	16,902	16,902	16,902	16,902	16,902	16,902	16,902	16,902	16,902	16,902	16,902	16,902	16,902	16,902	
Total (\$000)	\$5,175.3	\$5,175.3	\$5,175.3	\$5,175.3	\$5,175.3	\$5,175.3	\$5,175.3	\$5,175.3	\$5,175.3	\$5,175.3	\$5,175.3	\$5,175.3	\$5,175.3	\$5,175.3	\$5,175.3	

VEHICLES AND RELATED EQUIPMENT Description	Total Value of Furniture and Equipment (\$)															
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Vehicles and Equipment	\$ 4,000,000	\$ 4,000,000	\$ 4,200,000	\$ 4,300,000	\$ 4,800,000	\$ 4,900,000	\$ 5,300,000	\$ 6,400,000	\$ 6,900,000	\$ 7,200,000	\$ 7,500,000	\$ 6,700,000	\$ 7,300,000	\$ 7,500,000	\$ 7,600,000	
Fuel Site	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,435	\$ 116,394	\$ 128,435	\$ 128,435	
Total (\$000)	\$4,000.0	\$4,000.0	\$4,200.0	\$4,300.0	\$4,800.0	\$4,900.0	\$5,300.0	\$6,400.0	\$6,900.0	\$7,200.0	\$7,500.0	\$6,828.4	\$7,416.4	\$7,628.4	\$7,728.4	

APPENDIX B.3
TABLE 1

TOWN OF GEORGINA
CALCULATION OF SERVICE LEVELS
PARKS AND RECREATION

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Historic Population	43,280	43,517	43,891	44,268	44,648	45,031	45,418	45,981	46,289	46,895	47,463	47,642	48,732	49,124	49,561

INVENTORY SUMMARY (\$000)

Indoor Recreation	\$190,033.2	\$190,033.2	\$184,680.0	\$183,796.0	\$183,442.5	\$183,442.5	\$188,812.8	\$187,876.4	\$186,272.6	\$185,648.0	\$199,324.1	\$200,103.2	\$198,553.7	\$197,862.5	\$231,372.3
Parkland Development	\$84,571.1	\$84,571.1	\$84,721.8	\$84,721.8	\$84,947.9	\$84,947.9	\$84,947.9	\$85,367.9	\$85,603.1	\$85,603.1	\$85,603.1	\$88,581.9	\$88,581.9	\$92,538.3	\$92,538.3
Park Amenities	\$37,374.4	\$37,374.4	\$40,364.4	\$41,014.4	\$42,414.4	\$42,914.4	\$42,014.4	\$42,294.4	\$43,317.4	\$43,317.4	\$43,317.4	\$44,417.4	\$44,517.4	\$44,967.4	\$45,602.4
Park Buildings And Equipment	\$9,175.3	\$9,175.3	\$9,375.3	\$9,475.3	\$9,975.3	\$10,075.3	\$10,475.3	\$11,575.3	\$12,075.3	\$12,375.3	\$12,675.3	\$12,003.8	\$12,591.7	\$12,803.8	\$12,903.8
Total (\$000)	\$321,154.0	\$321,154.0	\$319,141.5	\$319,007.5	\$320,780.2	\$321,380.2	\$326,250.4	\$327,114.1	\$327,268.5	\$326,943.8	\$340,920.0	\$345,106.3	\$344,244.7	\$348,171.9	\$382,416.8

SERVICE LEVEL (\$/capita)

	Average Service Level														
Indoor Recreation	\$ 4,390.8	\$4,366.87	\$4,207.70	\$4,151.89	\$4,108.64	\$4,073.69	\$4,157.22	\$4,085.97	\$4,024.13	\$3,958.77	\$4,199.56	\$4,200.14	\$4,074.42	\$4,027.85	\$4,668.41
Parkland Development	\$ 1,954.0	\$1,943.40	\$1,930.28	\$1,913.84	\$1,902.61	\$1,886.43	\$1,870.36	\$1,856.60	\$1,849.32	\$1,825.41	\$1,803.57	\$1,859.32	\$1,817.74	\$1,883.79	\$1,867.15
Park Amenities	\$ 863.5	\$858.85	\$919.65	\$926.50	\$949.97	\$953.00	\$925.06	\$919.83	\$935.80	\$923.70	\$912.65	\$932.32	\$913.52	\$915.39	\$920.12
Park Buildings And Equipment	\$ 212.0	\$210.84	\$213.60	\$214.04	\$223.42	\$223.74	\$230.64	\$251.74	\$260.87	\$263.89	\$267.06	\$251.96	\$258.39	\$260.64	\$260.36
Total (\$/capita)	\$ 7,420.4	\$7,379.97	\$7,271.23	\$7,206.28	\$7,184.65	\$7,136.87	\$7,183.28	\$7,114.14	\$7,070.12	\$6,971.77	\$7,182.85	\$7,243.74	\$7,064.06	\$7,087.67	\$7,716.03

TOWN OF GEORGINA
CALCULATION OF MAXIMUM ALLOWABLE
PARKS AND RECREATION

10-Year Funding Envelope Calculation	
15 Year Average Service Level 2010 - 2024	\$7,215.54
Net Population 2025 - 2034	7,823
Maximum Allowable Funding Envelope	\$56,444,923

APPENDIX B.3
TABLE 2

TOWN OF GEORGINA
DEVELOPMENT-RELATED CAPITAL PROGRAM
PARKS AND RECREATION

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/ Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs			
					Replacement & BTE Shares	BTE (%)		Available DC Reserves	2025- 2034	Post 2034	
3.0 PARKS AND RECREATION											
3.1 Debt Recovery - Principal Payments Only*											
3.1.1 Julia Munro Debt	2025 - 2025	\$ 185,779	\$ -	\$ 185,779	\$ -	0%	\$ 185,779	\$ 185,779	\$ -	\$ -	
3.1.2 Julia Munro Debt	2026 - 2026	\$ 193,797	\$ -	\$ 193,797	\$ -	0%	\$ 193,797	\$ 193,797	\$ -	\$ -	
3.1.3 Julia Munro Debt	2027 - 2027	\$ 202,160	\$ -	\$ 202,160	\$ -	0%	\$ 202,160	\$ 202,160	\$ -	\$ -	
3.1.4 Julia Munro Debt	2028 - 2028	\$ 210,885	\$ -	\$ 210,885	\$ -	0%	\$ 210,885	\$ -	\$ 210,885	\$ -	
3.1.5 Julia Munro Debt	2029 - 2029	\$ 219,985	\$ -	\$ 219,985	\$ -	0%	\$ 219,985	\$ -	\$ 219,985	\$ -	
3.1.6 Julia Munro Debt	2030 - 2030	\$ 229,479	\$ -	\$ 229,479	\$ -	0%	\$ 229,479	\$ -	\$ 229,479	\$ -	
3.1.7 Julia Munro Debt	2031 - 2031	\$ 239,382	\$ -	\$ 239,382	\$ -	0%	\$ 239,382	\$ -	\$ 239,382	\$ -	
3.1.8 Julia Munro Debt	2032 - 2032	\$ 249,713	\$ -	\$ 249,713	\$ -	0%	\$ 249,713	\$ -	\$ 249,713	\$ -	
3.1.9 Multi-Use Recreation Centre Debt (Recreation Share)	2025 - 2025	\$ 1,016,882	\$ -	\$ 1,016,882	\$ -	0%	\$ 1,016,882	\$ 1,016,882	\$ -	\$ -	
3.1.10 Multi-Use Recreation Centre Debt (Recreation Share)	2026 - 2026	\$ 1,063,885	\$ -	\$ 1,063,885	\$ -	0%	\$ 1,063,885	\$ 1,063,885	\$ -	\$ -	
3.1.11 Multi-Use Recreation Centre Debt (Recreation Share)	2027 - 2027	\$ 1,113,060	\$ -	\$ 1,113,060	\$ -	0%	\$ 1,113,060	\$ 777,012	\$ 336,048	\$ -	
3.1.12 Multi-Use Recreation Centre Debt (Recreation Share)	2028 - 2028	\$ 1,164,507	\$ -	\$ 1,164,507	\$ -	0%	\$ 1,164,507	\$ -	\$ 1,164,507	\$ -	
3.1.13 Multi-Use Recreation Centre Debt (Recreation Share)	2029 - 2029	\$ 1,218,333	\$ -	\$ 1,218,333	\$ -	0%	\$ 1,218,333	\$ -	\$ 1,218,333	\$ -	
3.1.14 Multi-Use Recreation Centre Debt (Recreation Share)	2030 - 2030	\$ 1,274,647	\$ -	\$ 1,274,647	\$ -	0%	\$ 1,274,647	\$ -	\$ 1,274,647	\$ -	
3.1.15 Multi-Use Recreation Centre Debt (Recreation Share)	2031 - 2031	\$ 1,333,564	\$ -	\$ 1,333,564	\$ -	0%	\$ 1,333,564	\$ -	\$ 1,333,564	\$ -	
3.1.16 Multi-Use Recreation Centre Debt (Recreation Share)	2032 - 2032	\$ 1,395,205	\$ -	\$ 1,395,205	\$ -	0%	\$ 1,395,205	\$ -	\$ 1,395,205	\$ -	
3.1.17 Multi-Use Recreation Centre Debt (Recreation Share)	2033 - 2033	\$ 1,459,694	\$ -	\$ 1,459,694	\$ -	0%	\$ 1,459,694	\$ -	\$ 1,459,694	\$ -	
3.1.18 Multi-Use Recreation Centre Debt (Recreation Share)	2034 - 2034	\$ 20,377,689	\$ -	\$ 20,377,689	\$ -	0%	\$ 20,377,689	\$ -	\$ 9,914,364	\$ 10,463,325	
Subtotal Debt Recovery - Principal Payments Only*		\$ 33,148,647	\$ -	\$ 33,148,647	\$ -		\$ 33,148,647	\$ 3,439,515	\$ 19,245,807	\$ 10,463,325	
3.2 Parks, Trails and Park Buildings											
3.2.1 Terry Fox Park	2025 - 2025	\$ 2,072,400	\$ 150,000	\$ 1,922,400	\$ -	0%	\$ 1,922,400	\$ 1,922,400	\$ -	\$ -	
3.2.2 Decommissioning of Garrett Styles Temp Pump	2025 - 2025	\$ 360,000	\$ -	\$ 360,000	\$ -	0%	\$ 360,000	\$ 360,000	\$ -	\$ -	
3.2.3 Ainslie Hill (Catering Road): Village Square Block 194 (0.19ha), Block 195 (0.27ha), trail	2025 - 2025	\$ 1,440,000	\$ 664,000	\$ 776,000	\$ -	0%	\$ 776,000	\$ 776,000	\$ -	\$ -	
3.2.4 Simcoe Landing Phase 9: Neighbourhood Park (2.46Ha)	2026 - 2026	\$ 2,560,000	\$ -	\$ 2,560,000	\$ -	0%	\$ 2,560,000	\$ 2,560,000	\$ -	\$ -	
3.2.5 Willow Beach Park (Waterfront)	2026 - 2026	\$ 8,667,800	\$ -	\$ 8,667,800	\$ 2,888,978	33%	\$ 5,778,822	\$ 5,778,822	\$ -	\$ -	
3.2.6 Greystone: Linear Park/ Trail Design/Construction	2027 - 2027	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -	0%	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -	
3.2.7 Simcoe Landing Phase 9: Village Square (0.66Ha)	2027 - 2027	\$ 650,000	\$ -	\$ 650,000	\$ -	0%	\$ 650,000	\$ -	\$ 650,000	\$ -	
3.2.8 Ballymore Queensway N - Trail	2028 - 2028	\$ 160,000	\$ -	\$ 160,000	\$ -	0%	\$ 160,000	\$ -	\$ 160,000	\$ -	
3.2.9 Ballymore Queensway N - Small Park (0.34ha)	2028 - 2028	\$ 150,000	\$ -	\$ 150,000	\$ -	0%	\$ 150,000	\$ -	\$ 150,000	\$ -	
3.2.10 Carryspring Holdings (Garland Community)	2028 - 2028	\$ 753,500	\$ -	\$ 753,500	\$ -	0%	\$ 753,500	\$ -	\$ 753,500	\$ -	
3.2.11 Young's Harbour Park (Waterfront)	2028 - 2028	\$ 4,416,600	\$ -	\$ 4,416,600	\$ 1,472,053	33%	\$ 2,944,547	\$ -	\$ 2,944,547	\$ -	
3.2.12 Provision for New Maintenance Building (Parks Growth-Share Only)	2029 - 2029	\$ 1,533,333	\$ -	\$ 1,533,333	\$ -	0%	\$ 1,533,333	\$ -	\$ 1,533,333	\$ -	
3.2.13 Jackson's Point Harbour, Bonnie Park, Malone Wharf (Waterfront)	2029 - 2030	\$ 7,470,200	\$ -	\$ 7,470,200	\$ 3,735,100	50%	\$ 3,735,100	\$ -	\$ 3,735,100	\$ -	
3.2.14 Maskinonge Pedestrian Bridge	2030 - 2030	\$ 3,600,000	\$ -	\$ 3,600,000	\$ -	0%	\$ 3,600,000	\$ -	\$ 3,600,000	\$ -	
3.2.15 Simcoe Landing Phase 10 Block 592 (1.08ha)	2030 - 2030	\$ 1,100,000	\$ -	\$ 1,100,000	\$ -	0%	\$ 1,100,000	\$ -	\$ 1,100,000	\$ -	
3.2.16 MURC Park Portion (2Ha)	2030 - 2030	\$ 4,240,000	\$ -	\$ 4,240,000	\$ -	0%	\$ 4,240,000	\$ -	\$ 4,240,000	\$ -	
3.2.17 Simcoe Landing Phase 10 Block 593 (1.0ha)	2031 - 2031	\$ 1,100,000	\$ -	\$ 1,100,000	\$ -	0%	\$ 1,100,000	\$ -	\$ 1,100,000	\$ -	
3.2.18 Provision for Future Parks (Non-Waterfront)	2032 - 2032	\$ 2,500,000	\$ -	\$ 2,500,000	\$ -	0%	\$ 2,500,000	\$ -	\$ 2,500,000	\$ -	
3.2.19 Adeline Park (Waterfront)	2028 - 2030	\$ 2,501,100	\$ -	\$ 2,501,100	\$ 833,617	33%	\$ 1,667,483	\$ -	\$ 1,111,544	\$ 555,939	
3.2.20 De La Salle Park (Waterfront)	2030 - 2032	\$ 9,951,400	\$ -	\$ 9,951,400	\$ 3,316,802	33%	\$ 6,634,598	\$ -	\$ 4,422,623	\$ 2,211,975	
3.2.21 Holmes Point Park (Waterfront)	2032 - 2034	\$ 4,486,100	\$ -	\$ 4,486,100	\$ 1,495,217	33%	\$ 2,990,883	\$ -	\$ 1,993,723	\$ 997,160	
3.2.22 North Gwillimbury (Waterfront)	2032 - 2034	\$ 8,370,100	\$ -	\$ 8,370,100	\$ 2,789,754	33%	\$ 5,580,346	\$ -	\$ 3,719,858	\$ 1,860,487	
3.2.23 Provision for Additional Waterfront Park Development Projects	2025 - 2034	\$ 800,000	\$ -	\$ 800,000	\$ 266,640	33%	\$ 533,360	\$ -	\$ 533,360	\$ -	
Subtotal Parks, Trails and Park Buildings		\$ 69,882,533	\$ 814,000	\$ 69,068,533	\$ 16,798,160		\$ 52,270,373	\$ 11,397,222	\$ 35,247,589	\$ 5,625,562	

APPENDIX B.3
TABLE 2

TOWN OF GEORGINA
DEVELOPMENT-RELATED CAPITAL PROGRAM
PARKS AND RECREATION

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/ Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					Replacement & BTE Shares	BTE (%)		Available DC Reserves	2025-2034	Post 2034
3.3 Vehicles and Equipment										
3.3.1 Skid Steer	2026 - 2026	\$ 35,000	\$ -	\$ 35,000	\$ -	0%	\$ 35,000	\$ 35,000	\$ -	\$ -
3.3.2 Large Lawnmower	2027 - 2027	\$ 160,000	\$ -	\$ 160,000	\$ -	0%	\$ 160,000	\$ 160,000	\$ -	\$ -
3.3.3 Tractor/Loader	2027 - 2027	\$ 260,000	\$ -	\$ 260,000	\$ -	0%	\$ 260,000	\$ -	\$ 260,000	\$ -
3.3.4 Pick-Up truck (Crew Cab) Parks, Snow Gear	2028 - 2028	\$ 140,000	\$ -	\$ 140,000	\$ -	0%	\$ 140,000	\$ -	\$ 140,000	\$ -
3.3.5 Waste Truck	2027 - 2027	\$ 300,000	\$ -	\$ 300,000	\$ -	0%	\$ 300,000	\$ -	\$ 300,000	\$ -
3.3.6 Provision for other New Vehicles/Equipment for Parks	2025 - 2034	\$ 570,000	\$ -	\$ 570,000	\$ -	0%	\$ 570,000	\$ -	\$ 570,000	\$ -
Subtotal Vehicles and Equipment		\$ 1,465,000	\$ -	\$ 1,465,000	\$ -		\$ 1,465,000	\$ 195,000	\$ 1,270,000	\$ -
3.4 Cost of Delivering Development-Related Capital Program	2025 - 2034	\$ 973,609	\$ -	\$ 973,609	\$ -	0%	\$ 973,609	\$ 292,083	\$ 681,526	\$ -
TOTAL PARKS AND RECREATION		\$ 105,469,789	\$ 814,000	\$ 104,655,789	\$ 16,798,160		\$ 87,857,628	\$ 15,323,819	\$ 56,444,923	\$ 16,088,886

*Interest costs are included in the cash-flow analysis

Residential Development Charge Calculation		
Residential Share of 2025 - 2034 DC Eligible Costs	100%	\$56,444,923
10-Year Growth in Population in New Units		7,868
Unadjusted Development Charge Per Capita		\$7,173.99
Non-Residential Development Charge Calculation		
Non-Residential Share of 2025 - 2034 DC Eligible Costs	0%	\$0
10-Year Growth in New Space (Square Metres)		209,480
Unadjusted Development Charge Per Square Metre		\$0.00

2025 - 2034 Net Funding Envelope	\$56,444,923
Reserve Fund Balance	
Balance as at January 1, 2025	\$15,323,819

**APPENDIX B.3
TABLE 3**

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

PARKS AND RECREATION	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
OPENING CASH BALANCE	\$15,323.8	\$16,640.2	\$12,673.9	\$14,701.0	\$14,745.4	\$15,655.5	\$7,598.7	\$9,713.0	\$7,527.3	\$9,683.2	
2025 - 2034 RESIDENTIAL FUNDING REQUIREMENTS											
- Parks And Recreation New Projects: Prior Growth	\$4,290.3	\$9,660.7	\$1,168.4	\$29.2	\$29.2	\$29.2	\$29.2	\$29.2	\$29.2	\$29.2	\$15,323.8
- Parks And Recreation: Non Inflated	\$178.5	\$178.5	\$2,388.5	\$4,697.1	\$3,949.9	\$12,830.8	\$2,752.7	\$6,057.2	\$2,083.0	\$2,083.0	\$37,199.1
- Julia Munro & MURC Debt (Principal)	\$0.0	\$0.0	\$336.0	\$1,375.4	\$1,438.3	\$1,504.1	\$1,572.9	\$1,644.9	\$1,459.7	\$9,914.4	\$19,245.8
- Parks And Recreation: Inflated	\$4,468.76	\$9,839.2	\$3,892.9	\$6,101.7	\$5,417.4	\$14,364.1	\$4,354.9	\$7,731.3	\$3,571.9	\$12,026.6	\$71,768.7
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	778	789	789	803	814	825	839	734	745	752	7,868
REVENUE											
- DC Receipts: Inflated	\$7,296.2	\$7,399.3	\$7,399.3	\$7,530.6	\$7,633.8	\$7,736.9	\$7,868.2	\$6,883.5	\$6,986.7	\$7,052.3	\$73,787.1
INTEREST											
- Interest on Opening Balance	\$536.3	\$582.4	\$443.6	\$514.5	\$516.1	\$547.9	\$266.0	\$340.0	\$263.5	\$338.9	\$4,349.2
- Interest on In-year Transactions	\$49.5	(\$67.1)	\$61.4	\$25.0	\$38.8	(\$182.2)	\$61.5	(\$23.3)	\$59.8	(\$136.8)	(\$113.6)
- Interest on Julia Munro	(\$72.0)	(\$63.9)	(\$55.6)	(\$46.9)	(\$37.8)	(\$28.3)	(\$18.4)	(\$8.0)	\$0.0	\$0.0	(\$330.7)
- Interest on MURC	(\$2,024.9)	(\$1,977.9)	(\$1,928.7)	(\$1,877.2)	(\$1,823.4)	(\$1,767.1)	(\$1,708.2)	(\$1,646.5)	(\$1,582.0)	(\$4,911.1)	(\$21,247.0)
TOTAL REVENUE	\$5,785.2	\$5,872.8	\$5,920.0	\$6,146.1	\$6,327.5	\$6,307.3	\$6,469.1	\$5,545.6	\$5,727.9	\$2,343.4	\$56,444.9
CLOSING CASH BALANCE	\$16,640.2	\$12,673.9	\$14,701.0	\$14,745.4	\$15,655.5	\$7,598.7	\$9,713.0	\$7,527.3	\$9,683.2	\$0.0	

2025 Adjusted Charge Per Capita

\$9,378.12

Allocation of Capital Program

Residential Sector	100.0%
Non-Residential Sector	0.0%

Rates for 2025

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

APPENDIX B.4

SERVICES RELATED TO A HIGHWAY:

PUBLIC WORKS

SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS

The Georgina Operations and Infrastructure Department is responsible for road construction and maintenance, snow removal on the roads and sidewalks, vehicle fleet, traffic control, sidewalk construction and maintenance, streetlights, sanitary sewer collection, water distribution, and the maintenance of all parks. The capital costs associated with Public Works functions are accounted for in this section. Public Works is considered to be a service related to a highway as stated in s.5 of the Development Charges Act. This section deals with the capital infrastructure and the individual components included in the Services Related to a Highway: Public Works. The Parks and Recreation components are addressed in Appendix B.3, the engineered components of roads, water, sewer and storm drainage are discussed in Appendices C to G.

TABLE 1 HISTORICAL SERVICE LEVELS

The Town of Georgina conducts operations services from several sites. At these sites there are a variety of facilities, including equipment depots, storage buildings and sand domes. The facilities total 49,800 square feet of building space which is valued at almost \$6.9 million in 2024. Note that the portions of facilities related to water and wastewater services has been excluded particularly for the waterworks equipment depot and waterworks facility where one third of the facility GFA was removed. The 4.81 hectares of land associated with these facilities is valued at \$4.5 million. Furniture and equipment required for service totals \$835,000 and the fleet, associated equipment, and fuel site have a combined value of \$11.4 million.

The total value of the inventory of capital assets is \$23.1 million. The resulting fifteen-year historic average service level is \$398.84 per population and employment, and this, multiplied by the ten-year growth in population and employment (10,985), results in a maximum allowable funding envelope of \$4.4 million. It should be noted that \$2.75 per capita & employee has been deducted from the average service level for the negative reserve fund balance.

**TABLE 2 2025-2034 DEVELOPMENT-RELATED CAPITAL PROGRAM
AND CALCULATION OF THE “UNADJUSTED”
DEVELOPMENT CHARGES**

The ten-year development-related capital program totals \$7.3 million. This includes the recovery of the negative DC reserve balance (\$465,500), the construction of a new 8,000 square foot aggregate dome in 2029 for \$500,000, and a portion of the new combined maintenance building in 2029 for \$3.1 million³. The program also includes for the acquisition of several new vehicles and equipment required for road operations over the planning period which is estimated at \$3.2 million. Lastly, a \$1.5 million provision is included for recovery across all service areas which accounts for the costs required to deliver, manage and administer the DC program in Georgina - the share allocated to Services related to a Highway: Public Works being about \$65,800.

No replacement shares have been deducted as all projects included in the capital program represent net acquisitions to the existing service base and relate fully to development in the Town. Of the remaining DC eligible costs, the amount which exceeds the maximum allowable funding envelope, \$2.9 million, has been deferred to beyond 2034 and will be eligible for recovery under future development charges subject to service level restrictions.

The remaining development-related cost eligible for recovery between 2025 and 2034, \$4.4 million, is allocated 71%, or \$3.1 million against new residential development and 29%, or \$1.3 million to non-residential development. This yields an unadjusted residential development charge of \$395.35 per capita and \$6.07 per square metre for non-residential development.

TABLE 3 CASH FLOW ANALYSIS

After cash flow considerations, both the residential and non-residential development charges increase. The residential development charge increases to \$454.47 per capita. The non-residential development charge increases to \$7.00 per square metre. The increases represent the front-ended nature of the timing of the capital program.

³ The combined maintenance building provision totals \$4.6 million and has been allocated two-thirds to Public Works at \$3.1 million with the remaining \$1.50 million allocated to parks and recreations services. The provision is based on preliminary Town estimates and accounts for only the growth portion of this new facility.

The following table summarizes the calculation of the development charges:

SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS SUMMARY						
15-year Hist. Service Level per pop+empl	2025 - 2034		Unadjusted Development Charge		Calculated Development Charge	
	Development-Related Capital Program		Residential	Non-Residential	Residential	Non-Residential
	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$398.84	\$7,284,898	\$4,381,133	\$395.35	\$6.07	\$454.47	\$7.00

APPENDIX B.4

TABLE 1

TOWN OF GEORGINA
INVENTORY OF CAPITAL ASSETS
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS

BUILDINGS	# of Square Feet															UNIT COST
Facility Name	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	(\$/sq.ft.)
Egypt Equipment Depot	7,980	7,980	7,980	7,980	7,980	7,980	7,980	7,980	7,980	7,980	7,980	7,980	7,980	7,980	7,980	\$230
Egypt Modular Building	-	-	-	-	-	-	-	-	-	-	-	-	2,880	2,880	2,880	\$230
Belhaven Equipment Depot	6,440	6,440	9,590	9,590	9,590	9,590	9,590	9,590	9,590	9,590	9,590	9,590	9,590	9,590	9,590	\$230
Waterworks Equipment Depot (Fleet/Maintenance - Operations Related)	746	746	746	746	746	746	746	-	-	-	-	-	-	-	-	\$340
Belhaven Storage Building	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	\$130
Egypt Storage Building 1	420	420	420	420	420	420	420	420	420	420	420	420	1,920	1,920	1,920	\$130
Egypt Storage Building 2	900	900	900	900	900	900	900	900	900	900	900	900	900	900	900	\$130
Belhaven Sand Dome 1	7,850	7,850	7,850	7,850	7,850	7,850	7,850	7,850	7,850	7,850	7,850	7,850	7,850	7,850	7,850	\$60
Belhaven Sand Dome 2	7,850	7,850	7,850	7,850	7,850	7,850	7,850	7,850	7,850	7,850	7,850	7,850	7,850	7,850	7,850	\$60
Egypt Sand Dome	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	\$60
Waterworks Facility (Fleet/Maintenance - Operations Related)	5,679	5,679	5,679	5,679	5,679	5,679	5,679	5,679	5,679	5,679	5,679	5,679	-	-	-	\$340
Total (sq.ft.)	48,665	48,665	51,815	51,815	51,815	51,815	51,069	51,069	51,069	51,069	51,069	51,069	49,770	49,770	49,770	
Total (\$000)	\$7,458.7	\$7,458.7	\$8,183.2	\$8,183.2	\$8,183.2	\$8,183.2	\$7,929.7	\$7,929.7	\$7,929.7	\$7,929.7	\$7,929.7	\$7,929.7	\$6,856.1	\$6,856.1	\$6,856.1	

LAND Branch Name	# of Hectares																UNIT COST (\$/ha)
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
Egypt Yard	3.15	3.15	3.15	3.15	3.15	3.15	3.15	3.15	3.15	3.15	3.15	3.15	3.15	3.15	3.15	\$930,000	
Belhaven Yard	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66	\$930,000	
Total (ha)	4.81	4.81	4.81	4.81	4.81	4.81	4.81	4.81	4.81	4.81	4.81	4.81	4.81	4.81	4.81		
Total (\$000)	\$4,473.3	\$4,473.3	\$4,473.3	\$4,473.3	\$4,473.3	\$4,473.3	\$4,473.3	\$4,473.3	\$4,473.3	\$4,473.3	\$4,473.3	\$4,473.3	\$4,473.3	\$4,473.3	\$4,473.3		

Description	Total Value of Furniture and Equipment (\$)															UNIT COST (\$/sq.ft.)
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Egypt Equipment Depot	\$319,200	\$319,200	\$319,200	\$319,200	\$319,200	\$319,200	\$319,200	\$319,200	\$319,200	\$319,200	\$319,200	\$319,200	\$319,200	\$319,200	\$319,200	\$40
Belhaven Equipment Depot	\$257,600	\$257,600	\$383,600	\$383,600	\$383,600	\$383,600	\$383,600	\$383,600	\$383,600	\$383,600	\$383,600	\$383,600	\$383,600	\$383,600	\$383,600	\$40
Waterworks Equipment Depot	\$29,832	\$29,832	\$29,832	\$29,832	\$29,832	\$29,832	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40
Waterworks Facility (Fleet)	\$132,000	\$132,000	\$132,000	\$132,000	\$132,000	\$132,000	\$132,000	\$132,000	\$132,000	\$132,000	\$132,000	\$132,000	\$132,000	\$132,000	\$132,000	
Total (\$000)	\$738.6	\$738.6	\$864.6	\$864.6	\$864.6	\$864.6	\$834.8	\$834.8	\$834.8	\$834.8	\$834.8	\$834.8	\$834.8	\$834.8	\$834.8	

VEHICLES AND RELATED EQUIPMENT Description	Total Value of Furniture and Equipment (\$)															
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Vehicles and Equipment	\$ 5,000,000	\$ 5,000,000	\$ 5,600,000	\$ 5,900,000	\$ 5,900,000	\$ 7,100,000	\$ 8,824,351	\$ 9,059,694	\$ 10,697,288	\$ 10,636,978	\$ 10,093,436	\$ 10,452,247	\$ 10,292,413	\$ 11,044,080	\$ 11,113,214	
Fuel Site	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 144,489	\$ 128,435	\$ 132,448	\$ 132,448	
Misc	\$ 136,000	\$ 136,000	\$ 136,000	\$ 136,000	\$ 136,000	\$ 136,000	\$ 136,000	\$ 136,000	\$ 136,000	\$ 136,000	\$ 136,000	\$ 136,000	\$ 136,000	\$ 136,000	\$ 136,000	
Total (\$000)	\$5,136.0	\$5,136.0	\$5,736.0	\$6,036.0	\$6,036.0	\$7,236.0	\$8,960.4	\$9,195.7	\$10,833.3	\$10,773.0	\$10,229.4	\$10,732.7	\$10,556.8	\$11,312.5	\$11,381.7	

APPENDIX B.4

TABLE 1

TOWN OF GEORGINA
CALCULATION OF SERVICE LEVELS
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Historic Population	43,280	43,517	43,891	44,268	44,648	45,031	45,418	45,981	46,289	46,895	47,463	47,642	48,732	49,124	49,561
Historic Employment	<u>7,467</u>	<u>7,555</u>	<u>7,532</u>	<u>7,510</u>	<u>7,488</u>	<u>7,466</u>	<u>7,443</u>	<u>7,503</u>	<u>7,565</u>	<u>7,629</u>	<u>7,695</u>	<u>7,763</u>	<u>7,961</u>	<u>8,175</u>	<u>8,406</u>
Historic Population + Employment	50,747	51,072	51,423	51,778	52,136	52,497	52,861	53,484	53,854	54,524	55,158	55,405	56,693	57,299	57,967

INVENTORY SUMMARY (\$000)

Buildings	\$ 7,458.7	\$ 7,458.7	\$ 8,183.2	\$ 8,183.2	\$ 8,183.2	\$ 8,183.2	\$ 7,929.7	\$ 7,929.7	\$ 7,929.7	\$ 7,929.7	\$ 7,929.7	\$ 7,929.7	\$ 6,856.1	\$ 6,856.1	\$ 6,856.1
Land	\$ 4,473.3	\$ 4,473.3	\$ 4,473.3	\$ 4,473.3	\$ 4,473.3	\$ 4,473.3	\$ 4,473.3	\$ 4,473.3	\$ 4,473.3	\$ 4,473.3	\$ 4,473.3	\$ 4,473.3	\$ 4,473.3	\$ 4,473.3	\$ 4,473.3
Furniture And Equipment	\$ 738.6	\$ 738.6	\$ 864.6	\$ 864.6	\$ 864.6	\$ 864.6	\$ 834.8	\$ 834.8	\$ 834.8	\$ 834.8	\$ 834.8	\$ 834.8	\$ 834.8	\$ 834.8	\$ 834.8
Vehicles And Related Equipment	\$ 5,136.0	\$ 5,136.0	\$ 5,736.0	\$ 6,036.0	\$ 6,036.0	\$ 7,236.0	\$ 8,960.4	\$ 9,195.7	\$ 10,833.3	\$ 10,773.0	\$ 10,229.4	\$ 10,732.7	\$ 10,556.8	\$ 11,312.5	\$ 11,381.7
Service Level Adjustment for Negative DC Reserve Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$ (465.4)	\$ (465.4)	\$ (465.4)	\$ (465.4)	\$ (465.4)
Total (\$000)	\$ 17,806.7	\$ 17,806.7	\$ 19,257.2	\$ 19,557.2	\$ 19,557.2	\$ 20,757.2	\$ 22,198.1	\$ 22,433.5	\$ 24,071.1	\$ 24,010.7	\$ 23,001.8	\$ 23,505.1	\$ 22,255.6	\$ 23,011.3	\$ 23,080.4

SERVICE LEVEL (\$/pop+empl)

Average
Service
Level

Buildings	\$ 146.98	\$ 146.04	\$ 159.14	\$ 158.04	\$ 156.96	\$ 155.88	\$ 150.01	\$ 148.26	\$ 147.24	\$ 145.43	\$ 143.76	\$ 143.12	\$ 120.93	\$ 119.66	\$ 118.28	\$ 143.98
Land	\$ 88.15	\$ 87.59	\$ 86.99	\$ 86.39	\$ 85.80	\$ 85.21	\$ 84.62	\$ 83.64	\$ 83.06	\$ 82.04	\$ 81.10	\$ 80.74	\$ 78.90	\$ 78.07	\$ 77.17	\$ 83.30
Furniture And Equipment	\$ 14.56	\$ 14.46	\$ 16.81	\$ 16.70	\$ 16.58	\$ 16.47	\$ 15.79	\$ 15.61	\$ 15.50	\$ 15.31	\$ 15.13	\$ 15.07	\$ 14.72	\$ 14.57	\$ 14.40	\$ 15.45
Vehicles And Related Equipment	\$ 101.21	\$ 100.56	\$ 111.55	\$ 116.57	\$ 115.77	\$ 137.84	\$ 169.51	\$ 171.93	\$ 201.16	\$ 197.58	\$ 185.46	\$ 193.72	\$ 186.21	\$ 197.43	\$ 196.35	\$ 158.86
Service Level Adjustment for Negative DC Reserve Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (8.44)	\$ (8.40)	\$ (8.21)	\$ (8.12)	\$ (8.03)	\$ (2.75)
Total (\$/pop+empl)	\$ 350.89	\$ 348.66	\$ 374.49	\$ 377.71	\$ 375.12	\$ 395.40	\$ 419.93	\$ 419.44	\$ 446.97	\$ 440.37	\$ 417.02	\$ 424.24	\$ 392.56	\$ 401.60	\$ 398.16	\$ 398.84

TOWN OF GEORGINA
CALCULATION OF MAXIMUM ALLOWABLE
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS

10-Year Funding Envelope Calculation	
15 Year Average Service Level 2010 - 2024	\$398.84
Net Population & Employment Growth 2025 - 2034	10,985
Maximum Allowable Funding Envelope	\$4,381,133

APPENDIX B.4
TABLE 2

TOWN OF GEORGINA
DEVELOPMENT-RELATED CAPITAL PROGRAM
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/ Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					Replacement & BTE Shares	BTE (%)		Available DC Reserves	2025- 2034	Post 2034
4.0 SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS										
4.1 Recovery of Negative DC Reserve Fund Balance										
4.1.1 Recovery of Negative DC Reserve Balance	2025 - 2025	\$ 465,446	\$ -	\$ 465,446	\$ -	0%	\$ 465,446	\$ -	\$ 465,446	\$ -
Subtotal Recovery of Negative DC Reserve Fund Balance		\$ 465,446	\$ -	\$ 465,446	\$ -		\$ 465,446	\$ -	\$ 465,446	\$ -
4.2 Operations Buildings, Land, Equipment										
4.2.1 Aggregate Dome (8,000 sq.ft)	2029 - 2029	\$ 500,000	\$ -	\$ 500,000	\$ -	0%	\$ 500,000	\$ -	\$ -	\$ 500,000
4.2.2 Provision for New Combined Maint. Building (Road Operations Growth-Share Only)	2029 - 2029	\$ 3,066,667	\$ -	\$ 3,066,667	\$ -	0%	\$ 3,066,667	\$ -	\$ 1,929,902	\$ 1,136,764
Subtotal Operations Buildings, Land, Equipment		\$ 3,566,667	\$ -	\$ 3,566,667	\$ -		\$ 3,566,667	\$ -	\$ 1,929,902	\$ 1,636,764
4.3 Roads and Related Fleet										
4.3.1 Highway Plow (2), Highway Plow with Rolloff (1)	2025 - 2031	\$ 1,325,000	\$ -	\$ 1,325,000	\$ -	0%	\$ 1,325,000	\$ -	\$ 1,325,000	\$ -
4.3.2 Sidewalk Plow (3)	2026 - 2034	\$ 750,000	\$ -	\$ 750,000	\$ -	0%	\$ 750,000	\$ -	\$ -	\$ 750,000
4.3.3 Excavator	2027 - 2027	\$ 100,000	\$ -	\$ 100,000	\$ -	0%	\$ 100,000	\$ -	\$ 100,000	\$ -
4.3.4 Skid Steer	2026 - 2026	\$ 35,000	\$ -	\$ 35,000	\$ -	0%	\$ 35,000	\$ -	\$ 35,000	\$ -
4.3.5 Light Duty (3)	2027 - 2033	\$ 210,000	\$ -	\$ 210,000	\$ -	0%	\$ 210,000	\$ -	\$ 210,000	\$ -
4.3.6 Medium Duty with Winter	2029 - 2033	\$ 140,000	\$ -	\$ 140,000	\$ -	0%	\$ 140,000	\$ -	\$ -	\$ 140,000
4.3.7 Sign/Service Truck	2030 - 2033	\$ 240,000	\$ -	\$ 240,000	\$ -	0%	\$ 240,000	\$ -	\$ -	\$ 240,000
4.3.8 Radios/Updates	2028 - 2033	\$ 50,000	\$ -	\$ 50,000	\$ -	0%	\$ 50,000	\$ -	\$ -	\$ 50,000
4.3.9 Crew Cab	2026 - 2026	\$ 87,000	\$ -	\$ 87,000	\$ -	0%	\$ 87,000	\$ -	\$ -	\$ 87,000
4.3.10 Service Truck	2026 - 2026	\$ 200,000	\$ -	\$ 200,000	\$ -	0%	\$ 200,000	\$ -	\$ 200,000	\$ -
4.3.11 Sewer Flusher/VAC Truck (Combo Unit)	2026 - 2026	\$ 50,000	\$ -	\$ 50,000	\$ -	0%	\$ 50,000	\$ -	\$ 50,000	\$ -
Subtotal Roads and Related Fleet		\$ 3,187,000	\$ -	\$ 3,187,000	\$ -		\$ 3,187,000	\$ -	\$ 1,920,000	\$ 1,267,000
4.4 Cost of Delivering Development-Related Capital Program	2025 - 2034	\$ 65,785	\$ -	\$ 65,785	\$ -		\$ 65,785	\$ -	\$ 65,785	\$ -
TOTAL SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS		\$ 7,284,898	\$ -	\$ 7,284,898	\$ -		\$ 7,284,898	\$ -	\$ 4,381,133	\$ 2,903,764

Residential Development Charge Calculation		
Residential Share of 2025 - 2034 DC Eligible Costs	71%	\$3,110,605
10-Year Growth in Population in New Units		7,868
Unadjusted Development Charge Per Capita		\$395.35
Non-Residential Development Charge Calculation		
Non-Residential Share of 2025 - 2034 DC Eligible Costs	29%	\$1,270,529
10-Year Growth in New Space (Square Metres)		209,480
Unadjusted Development Charge Per Square Metre		\$6.07

2025 - 2034 Net Funding Envelope	\$4,381,133
Reserve Fund Balance Balance as at January 1, 2025	(\$465,446)

APPENDIX B.4
TABLE 3

TOWN OF GEORGINA
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)

SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
OPENING CASH BALANCE	(\$330.47)	(\$467.78)	(\$475.44)	(\$362.93)	(\$152.10)	(\$1,528.97)	(\$1,353.76)	(\$1,151.87)	(\$817.01)	(\$443.09)	
2025 - 2034 RESIDENTIAL FUNDING REQUIREMENTS											
- Services Related To A Highway: Public Works New Projects: Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Services Related To A Highway: Public Works: Non Inflated	\$139.1	\$341.4	\$231.4	\$160.4	\$1,530.6	\$160.4	\$160.4	\$26.0	\$26.0	\$4.7	\$2,780.1
- Services Related To A Highway: Public Works: Negative Reserve Fund Balance	\$330.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$330.5
- Services Related To A Highway: Public Works: Inflated	\$469.5	\$353.4	\$247.8	\$177.8	\$1,756.4	\$190.5	\$197.1	\$33.0	\$34.2	\$6.4	\$3,466.1
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	778	789	789	803	814	825	839	734	745	752	7,868
REVENUE											
- DC Receipts: Inflated	\$353.6	\$371.1	\$384.1	\$404.6	\$424.5	\$445.3	\$468.7	\$424.4	\$445.8	\$465.8	\$4,188.0
INTEREST											
- Interest on Opening Balance	(\$18.2)	(\$25.7)	(\$26.1)	(\$20.0)	(\$8.4)	(\$84.1)	(\$74.5)	(\$63.4)	(\$44.9)	(\$24.4)	(\$389.6)
- Interest on In-year Transactions	(\$3.2)	\$0.3	\$2.4	\$4.0	(\$36.6)	\$4.5	\$4.8	\$6.8	\$7.2	\$8.0	(\$1.8)
TOTAL REVENUE	\$332.2	\$345.7	\$360.4	\$388.6	\$379.5	\$365.7	\$399.0	\$367.9	\$408.1	\$449.5	\$3,796.6
CLOSING CASH BALANCE	(\$467.8)	(\$475.4)	(\$362.9)	(\$152.1)	(\$1,529.0)	(\$1,353.8)	(\$1,151.9)	(\$817.0)	(\$443.1)	\$0.0	

2025 Adjusted Charge Per Capita

\$454.47

Allocation of Capital Program

Residential Sector	71.0%
Non-Residential Sector	29.0%

Rates for 2025

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

APPENDIX B.4
TABLE 3

TOWN OF GEORGINA
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS
NON-RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)

SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
OPENING CASH BALANCE	(\$134.98)	(\$221.20)	(\$249.14)	(\$217.50)	(\$136.23)	(\$689.35)	(\$591.52)	(\$461.67)	(\$334.58)	(\$185.59)	
2025 - 2034 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Services Related To A Highway: Public Works New Projects: Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Services Related To A Highway: Public Works: Non Inflated	\$56.8	\$139.5	\$94.5	\$65.5	\$625.2	\$65.5	\$65.5	\$10.6	\$10.6	\$1.9	\$1,135.5
- Services Related To A Highway: Public Works: Negative Reserve Fund Balance	\$135.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$135.0
- Services Related To A Highway: Public Works: Inflated	\$191.8	\$144.3	\$101.2	\$72.6	\$717.4	\$77.8	\$80.5	\$13.5	\$14.0	\$2.6	\$1,415.7
NEW NON-RESIDENTIAL DEVELOPMENT											
- Square Metres in New Buildings	16,440	17,800	19,440	21,160	23,200	25,400	27,900	18,340	19,360	20,440	209,480
REVENUE											
- DC Receipts: Inflated	\$115.1	\$129.0	\$145.8	\$164.2	\$186.4	\$211.2	\$240.1	\$163.4	\$178.5	\$195.0	\$1,728.7
INTEREST											
- Interest on Opening Balance	(\$7.4)	(\$12.2)	(\$13.7)	(\$12.0)	(\$7.5)	(\$37.9)	(\$32.5)	(\$25.4)	(\$18.4)	(\$10.2)	(\$177.2)
- Interest on In-year Transactions	(\$2.1)	(\$0.4)	\$0.8	\$1.6	(\$14.6)	\$2.3	\$2.8	\$2.6	\$2.9	\$3.4	(\$0.8)
TOTAL REVENUE	\$105.6	\$116.4	\$132.9	\$153.9	\$164.3	\$175.6	\$210.4	\$140.6	\$163.0	\$188.2	\$1,550.7
CLOSING CASH BALANCE	(\$221.2)	(\$249.1)	(\$217.5)	(\$136.2)	(\$689.3)	(\$591.5)	(\$461.7)	(\$334.6)	(\$185.6)	\$0.0	

2025 Adjusted Charge Per Square Metre

\$7.00

Allocation of Capital Program

Residential Sector	71.0%
Non-Residential Sector	29.0%

Rates for 2025

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

APPENDIX B.5

DEVELOPMENT-RELATED STUDIES

DEVELOPMENT-RELATED STUDIES

The DCA allows the cost of development-related studies to be included in the calculation of development charges. The Town has identified various studies, reports and master plans that need to be developed over the next few years to continue to appropriately plan for anticipated growth in the Town.

**TABLE 1 2025-2034 DEVELOPMENT-RELATED CAPITAL PROGRAM
AND CALCULATION OF THE “UNADJUSTED”
DEVELOPMENT CHARGES**

As shown in Table 1, the 2025–2034 development-related gross cost for this service area is \$2.5 million⁴. The capital program relates to various development-related studies, including Zoning By-law updates, DC study updates, Official Plan updates, Secondary Plans, other planning studies and the cost of delivering the development-related capital program. The capital plan also includes master plans for parks and recreation, waterfront parks, trails and fire. Lastly, a \$1.5 million provision is included for recovery across all service areas which accounts for the costs required to deliver, manage and administer the DC program in Georgina - the share allocated to Development-Related Studies being about \$28,300.

An amount of \$400,000 has been removed as grant funding is available to fund the new development tracking system project. As many of these studies are directly related to growth in the Town of Georgina, most projects are entirely attributable to new development. However, “benefit to existing” shares have been considered for certain projects including the ten-year update to the Official Plan and Zoning By-law update. These shares total \$150,000 which has been removed from the calculation. The remaining \$2.0 million is eligible for recovery over the ten-year planning period under review. Approximately \$214,300 in available reserves have been deducted from the eligible costs.

The remaining amount of \$1.8 million is apportioned 71% (\$1.3 million) to residential development and 29% (\$517,400) to non-residential development. The resulting unadjusted

⁴ Similar to the other service areas, this cost includes the share of expenses required over the planning period to deliver, manage and administer the DC program in Georgina - the share allocated to Development-Related Studies being about \$28,300.

development charges are \$160.99 per capita and \$2.47 per square metre of new non-residential building space.

TABLE 2 CASH FLOW ANALYSIS

The cash-flow analysis is displayed in Table 2 and considers the timing of the development charges revenues to determine the adjusted rates. After cash flow considerations, the residential development charge decreases to \$158.94 per capita. The non-residential development charge decreases to \$2.45 per square metre.

DEVELOPMENT-RELATED STUDIES SUMMARY					
2025 - 2034		Unadjusted Development Charge		Calculated Development Charge	
Development-Related Capital Program		Residential	Non-Residential	Residential	Non-Residential
Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$2,548,342	\$1,784,072	\$160.99	\$2.47	\$158.94	\$2.45

APPENDIX B.5
TABLE 1

TOWN OF GEORGINA
DEVELOPMENT-RELATED CAPITAL PROGRAM
DEVELOPMENT-RELATED STUDIES

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/ Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					Replacement & BTE Shares	BTE (%)		Available DC Reserves	2025-2034	Post 2034
5.0 DEVELOPMENT-RELATED STUDIES										
5.1 Development-Related Studies - Planning										
5.1.1 Zoning By-law Update	2025 - 2025	\$ 150,000	\$ -	\$ 150,000	\$ 75,000	50%	\$ 75,000	\$ 75,000	\$ -	\$ -
5.1.2 Development Engineering Design Criteria Review	2025 - 2025	\$ 95,000	\$ -	\$ 95,000	\$ -	0%	\$ 95,000	\$ 95,000	\$ -	\$ -
5.1.3 Development Charges Study	2025 - 2025	\$ 70,000	\$ -	\$ 70,000	\$ -	0%	\$ 70,000	\$ 44,270	\$ 25,730	\$ -
5.1.4 Development Tracking System (Capital Only)	2025 - 2025	\$ 665,000	\$ 400,000	\$ 265,000	\$ -	0%	\$ 265,000	\$ -	\$ 265,000	\$ -
5.1.5 Ten Year OP Update and Review	2027 - 2027	\$ 150,000	\$ -	\$ 150,000	\$ 75,000	50%	\$ 75,000	\$ -	\$ 75,000	\$ -
5.1.6 Sutton/Jackson's Point Secondary Plan	2028 - 2028	\$ 110,000	\$ -	\$ 110,000	\$ -	0%	\$ 110,000	\$ -	\$ 110,000	\$ -
5.1.7 Development Charges Study	2029 - 2029	\$ 70,000	\$ -	\$ 70,000	\$ -	0%	\$ 70,000	\$ -	\$ 70,000	\$ -
5.1.8 Pepperlaw Secondary Plan	2029 - 2029	\$ 300,000	\$ -	\$ 300,000	\$ -	0%	\$ 300,000	\$ -	\$ 300,000	\$ -
5.1.9 Long Range Financial Plan	2030 - 2030	\$ 70,000	\$ -	\$ 70,000	\$ -	0%	\$ 70,000	\$ -	\$ 70,000	\$ -
5.1.10 Keswick Business Park Secondary Plan	2030 - 2030	\$ 60,000	\$ -	\$ 60,000	\$ -	0%	\$ 60,000	\$ -	\$ 60,000	\$ -
5.1.11 Miscellaneous Planning Studies	2025 - 2034	\$ 250,000	\$ -	\$ 250,000	\$ -	0%	\$ 250,000	\$ -	\$ 250,000	\$ -
Subtotal Development-Related Studies - Planning		\$ 1,990,000	\$ 400,000	\$ 1,590,000	\$ 150,000		\$ 1,440,000	\$ 214,270	\$ 1,225,730	\$ -
5.2 Development-Related Studies - Other										
5.2.1 Parks and Trails Master Plan	2025 - 2025	\$ 100,000	\$ -	\$ 100,000	\$ -	0%	\$ 100,000	\$ -	\$ 100,000	\$ -
5.2.2 Recreation and Culture Master Plan	2026 - 2026	\$ 100,000	\$ -	\$ 100,000	\$ -	0%	\$ 100,000	\$ -	\$ 100,000	\$ -
5.2.3 Fire Master Plan	2027 - 2027	\$ 100,000	\$ -	\$ 100,000	\$ -	0%	\$ 100,000	\$ -	\$ 100,000	\$ -
5.2.4 Library Master Plan	2027 - 2031	\$ 130,000	\$ -	\$ 130,000	\$ -	0%	\$ 130,000	\$ -	\$ 130,000	\$ -
5.2.5 Fire Master Plan	2032 - 2032	\$ 100,000	\$ -	\$ 100,000	\$ -	0%	\$ 100,000	\$ -	\$ 100,000	\$ -
Subtotal Development-Related Studies - Other		\$ 530,000	\$ -	\$ 530,000	\$ -		\$ 530,000	\$ -	\$ 530,000	\$ -
5.3 Cost of Delivering Development-Related Capital Program	2025 - 2034	\$ 28,342	\$ -	\$ 28,342	\$ -		\$ 28,342	\$ -	\$ 28,342	\$ -
TOTAL DEVELOPMENT-RELATED STUDIES		\$ 2,548,342	\$ 400,000	\$ 2,148,342	\$ 150,000		\$ 1,998,342	\$ 214,270	\$ 1,784,072	\$ -

Residential Development Charge Calculation		
Residential Share of 2025 - 2034 DC Eligible Costs	71%	\$1,266,691
10-Year Growth in Population in New Units		7,868
Unadjusted Development Charge Per Capita		\$160.99
Non-Residential Development Charge Calculation		
Non-Residential Share of 2025 - 2034 DC Eligible Costs	29%	\$517,381
10-Year Growth in New Space (Square Metres)		209,480
Unadjusted Development Charge Per Square Metre		\$2.47

Reserve Fund Balance	
Balance as at January 1, 2025	\$214,270

APPENDIX B.5
TABLE 2

TOWN OF GEORGINA
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
DEVELOPMENT-RELATED STUDIES
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)

DEVELOPMENT-RELATED STUDIES	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
OPENING CASH BALANCE	\$152.13	(\$177.16)	(\$149.04)	(\$192.90)	(\$185.13)	(\$377.46)	(\$386.39)	(\$284.65)	(\$255.37)	(\$134.32)	
2025 - 2034 RESIDENTIAL FUNDING REQUIREMENTS											
- Development-Related Studies New Projects: Prior Growth	\$152.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$152.1
- Development-Related Studies: Non Inflated	\$297.2	\$90.8	\$162.5	\$116.3	\$300.9	\$130.5	\$38.2	\$90.8	\$19.8	\$19.8	\$1,266.7
- Development-Related Studies: Inflated	\$449.3	\$92.6	\$169.0	\$123.4	\$325.7	\$144.1	\$43.0	\$104.3	\$23.2	\$23.6	\$1,498.3
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	778	789	789	803	814	825	839	734	745	752	7,868
REVENUE											
- DC Receipts: Inflated	\$123.7	\$129.8	\$134.3	\$141.5	\$148.5	\$155.7	\$163.9	\$148.4	\$155.9	\$162.9	\$1,464.6
INTEREST											
- Interest on Opening Balance	\$5.3	(\$9.7)	(\$8.2)	(\$10.6)	(\$10.2)	(\$20.8)	(\$21.3)	(\$15.7)	(\$14.0)	(\$7.4)	(\$112.5)
- Interest on In-year Transactions	(\$9.0)	\$0.7	(\$1.0)	\$0.3	(\$4.9)	\$0.2	\$2.1	\$0.8	\$2.3	\$2.4	(\$6.0)
TOTAL REVENUE	\$120.0	\$120.7	\$125.2	\$131.2	\$133.4	\$135.2	\$144.8	\$133.5	\$144.2	\$157.9	\$1,346.1
CLOSING CASH BALANCE	(\$177.2)	(\$149.0)	(\$192.9)	(\$185.1)	(\$377.5)	(\$386.4)	(\$284.7)	(\$255.4)	(\$134.3)	(\$0.0)	

2025 Adjusted Charge Per Capita	\$158.94
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Allocation of Capital Program	
Residential Sector	71.0%
Non-Residential Sector	29.0%
Rates for 2025	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.5
TABLE 2

TOWN OF GEORGINA
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
DEVELOPMENT-RELATED STUDIES
NON-RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)

DEVELOPMENT-RELATED STUDIES	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
OPENING CASH BALANCE	\$62.14	(\$82.90)	(\$80.04)	(\$103.00)	(\$101.52)	(\$176.84)	(\$171.30)	(\$113.18)	(\$104.61)	(\$56.47)	
2025 - 2034 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Development-Related Studies New Projects: Prior Growth	\$62.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$62.1
- Development-Related Studies: Non Inflated	\$121.4	\$37.1	\$66.4	\$47.5	\$122.9	\$53.3	\$15.6	\$37.1	\$8.1	\$8.1	\$517.4
- Development-Related Studies: Inflated	\$183.5	\$37.8	\$69.0	\$50.4	\$133.0	\$58.9	\$17.6	\$42.6	\$9.5	\$9.6	\$612.0
NEW NON-RESIDENTIAL DEVELOPMENT											
- Square Metres in New Buildings	16,440	17,800	19,440	21,160	23,200	25,400	27,900	18,340	19,360	20,440	209,480
REVENUE											
- DC Receipts: Inflated	\$40.2	\$45.1	\$51.0	\$57.4	\$65.2	\$73.9	\$84.0	\$57.1	\$62.4	\$68.2	\$604.5
INTEREST											
- Interest on Opening Balance	\$2.2	(\$4.6)	(\$4.4)	(\$5.7)	(\$5.6)	(\$9.7)	(\$9.4)	(\$6.2)	(\$5.8)	(\$3.1)	(\$52.3)
- Interest on In-year Transactions	(\$3.9)	\$0.1	(\$0.5)	\$0.1	(\$1.9)	\$0.3	\$1.2	\$0.3	\$0.9	\$1.0	(\$2.4)
TOTAL REVENUE	\$38.5	\$40.7	\$46.1	\$51.9	\$57.7	\$64.4	\$75.7	\$51.2	\$57.6	\$66.1	\$549.8
CLOSING CASH BALANCE	(\$82.9)	(\$80.0)	(\$103.0)	(\$101.5)	(\$176.8)	(\$171.3)	(\$113.2)	(\$104.6)	(\$56.5)	\$0.0	

2025 Adjusted Charge Per Square Metre	\$2.45
---------------------------------------	---------------

Allocation of Capital Program	
Residential Sector	71.0%
Non-Residential Sector	29.0%
Rates for 2025	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX C

TOWN-WIDE ENGINEERED SERVICES

TECHNICAL APPENDIX

TOWN-WIDE ENGINEERED SERVICES

This appendix deals with Town-wide Roads and Related infrastructure (Services Related to a Highway) and Storm Water Drainage and Control Services. The Parks and Recreation components are addressed in Appendix B.3, and the soft components of road maintenance, including the fleet and operations garages is discussed in Appendix B.4.

Also note, area-specific road works for the Keswick and Sutton service areas are discussed in Appendices D and E, respectively.

APPENDIX C.1

TOWN-WIDE ROADS AND RELATED

TECHNICAL APPENDIX

SERVICES RELATED TO A HIGHWAY: TOWN-WIDE

ROADS AND RELATED

The Roads and Related infrastructure in Georgina include the roads themselves, as well as intersection improvements, sidewalks, bridges, culverts and other structures.

The development-related roads infrastructure projects identified herein are required to service the demands of new development in the Town over the period from 2025 to 2051, for growth of approximately 18,800 persons in new units and total growth in new GFA of roughly 590,000 sqm. This forecast is discussed in more detail in Appendix A.

The following tables set out the 2025 to 2051 development-related capital forecast and the calculation of the development charge for roads. The content of the tables is as follows:

Table 1	Historic Service Level Analysis
Table 2	Development-Related Capital Program

TABLE 1 HISTORICAL SERVICE LEVELS

As shown in Table 1, the Town operates 342 lane kilometres of roads. All roads have a combined replacement cost of \$1.0 billion. The value of the 19 bridges and culverts is estimated at \$23.2 million. Finally, the 127 kilometres of sidewalks in 2024 were worth \$38.1 million.

The combined value of the roads and related inventory of capital assets totals \$1.1 billion, and the fifteen-year historical average service level is calculated at \$19,441.30 per capita plus employment. This average service level multiplied by the forecast growth in net population and employment from 2025 to 2051 (27,512), results in a maximum allowable funding envelope of \$534.9 million.

TABLE 2 2025-2051 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF THE “UNADJUSTED” DEVELOPMENT CHARGES

The total cost of the Town-wide roads capital program is \$8.7 million and includes a provision for growth-related road works and active transportation projects that will be

needed throughout the Town between 2025 and 2051 at \$2.5 million. Furthermore, the program includes the widening and intersection improvements on Hadden Road at \$4.6 million. Lastly, the program also includes the development of necessary Transportation Master Plans over the planning horizon at \$1.6 million with the expectation that the plans will help inform future growth-related road capital needs. Similar to other Town service area, the cost to deliver, manage and administer the development-related program in Georgina is included at a share of \$19,200. Note, the works included in this project do not include any works that would be defined as a local service. Table 1 details the allocation of the included costs.

A portion of the program is considered to be ineligible for DC funding; a 5%, or \$213,000, benefit to existing share has been deducted from the Hadden Road project. The Town’s roads DC reserve fund has an available balance of about \$854,000, which will be used to fund a portion of these works. The remaining DC eligible share of \$7.6 million is incorporated into the development charges calculation and is allocated to the residential sector and non-residential sector based on shares of population and non-residential building space growth between 2025 and 2051.

The residential share of the costs totals \$5.2 million, or 68%. When divided by the long-term population growth in new units of about 18,800, a charge of \$275.04 per capita results. The non-residential share of the costs represents 32% and totals \$2.4 million. When divided by the anticipated increase in square metres of building space between 2025 and 2051 (approximately 588,000 square metres), a charge of \$4.14 per square metre results.

The following is a summary of the calculated Town-wide roads development charges:

TOWN-WIDE ROADS AND RELATED					
2025 - 2051		Unadjusted		Calculated	
Development-Related Capital Program		Development Charge		Development Charge	
Total	Net DC Recoverable	Residential	Non-Residential	Residential	Non-Residential
		\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$8,669,173	\$7,602,343	\$275.04	\$4.14	\$275.04	\$4.14

APPENDIX C.1
TABLE 1

TOWN OF GEORGINA
INVENTORY OF CAPITAL ASSETS
SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED

ROADS	# of Lane Kilometres															UNIT COST
Type of Road	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	(\$/km)
High Class Bit.	208.1	208.1	208.1	208.1	208.1	208.1	212.6	217.0	221.5	226.0	230.5	235.0	237.0	237.0	238.0	\$3,580,000
Low Class Bit.	116.9	116.9	116.9	116.9	116.9	116.9	113.9	110.9	107.9	105.0	102.0	99.0	99.0	99.0	93.0	\$1,780,000
Other	8.2	8.2	8.2	8.2	8.2	8.2	7.7	7.2	6.6	6.1	5.5	5.0	5.0	5.0	11.0	\$1,780,000
Total (km)	333.2	333.2	333.2	333.2	333.2	333.2	334.1	335.1	336.1	337.1	338.0	339.0	341.0	341.0	342.0	
Total (\$000)	\$967,584.7	\$967,584.7	\$967,584.7	\$967,584.7	\$967,584.7	\$967,584.7	\$977,390.6	\$987,196.5	\$997,002.4	\$1,006,808.2	\$1,016,614.1	\$1,026,420.0	\$1,033,580.0	\$1,033,580.0	\$1,037,160.0	

BRIDGES AND CULVERTS		# of Bridges and Culverts														UNIT COST
Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	(\$/unit)
Bridges and Culverts	18	18	18	18	18	18	18	18	18	18	18	18	18	18	19	\$1,220,000
Total (#)	18	18	18	18	18	18	18	18	18	18	18	18	18	18	19	
Total (\$000)	\$21,960.0	\$21,960.0	\$21,960.0	\$21,960.0	\$21,960.0	\$21,960.0	\$21,960.0	\$21,960.0	\$21,960.0	\$21,960.0	\$21,960.0	\$21,960.0	\$21,960.0	\$21,960.0	\$23,180.0	

SIDEWALKS	# of Kilometres															UNIT COST
Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	(\$/km)
Sidewalks	75	75	75	75	75	75	82	89	96	103	110	120	125	127	127	\$300,000
Total (km)	75	75	75	75	75	75	82	89	96	103	110	120	125	127	127	
Total (\$000)	\$22,500.0	\$22,500.0	\$22,500.0	\$22,500.0	\$22,500.0	\$22,500.0	\$24,600.0	\$26,700.0	\$28,800.0	\$30,900.0	\$33,000.0	\$36,000.0	\$37,500.0	\$38,100.0	\$38,100.0	

APPENDIX C.1
TABLE 1

TOWN OF GEORGINA
CALCULATION OF SERVICE LEVELS
SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Historic Population	43,280	43,517	43,891	44,268	44,648	45,031	45,418	45,981	46,289	46,895	47,463	47,642	48,732	49,124	49,561
Historic Employment	7,467	7,555	7,532	7,510	7,488	7,466	7,443	7,503	7,565	7,629	7,695	7,763	7,961	8,175	8,406
Historic Population + Employment	50,747	51,072	51,423	51,778	52,136	52,497	52,861	53,484	53,854	54,524	55,158	55,405	56,693	57,299	57,967

INVENTORY SUMMARY (\$000)

Roads	\$967,584.7	\$967,584.7	\$967,584.7	\$967,584.7	\$967,584.7	\$967,584.7	\$977,390.6	\$987,196.5	\$997,002.4	\$1,006,808.2	\$1,016,614.1	\$1,026,420.0	\$1,033,580.0	\$1,033,580.0	\$1,037,160.0
Bridges And Culverts	\$21,960.0	\$21,960.0	\$21,960.0	\$21,960.0	\$21,960.0	\$21,960.0	\$21,960.0	\$21,960.0	\$21,960.0	\$21,960.0	\$21,960.0	\$21,960.0	\$21,960.0	\$21,960.0	\$23,180.0
Sidewalks	\$22,500.0	\$22,500.0	\$22,500.0	\$22,500.0	\$22,500.0	\$22,500.0	\$24,600.0	\$26,700.0	\$28,800.0	\$30,900.0	\$33,000.0	\$36,000.0	\$37,500.0	\$38,100.0	\$38,100.0
Total (\$000)	\$1,012,044.7	\$1,012,044.7	\$1,012,044.7	\$1,012,044.7	\$1,012,044.7	\$1,012,044.7	\$1,023,950.6	\$1,035,856.5	\$1,047,762.4	\$1,059,668.2	\$1,071,574.1	\$1,084,380.0	\$1,093,040.0	\$1,093,640.0	\$1,098,440.0

SERVICE LEVEL (\$/pop+empl)

Average
Service
Level

Roads	\$19,066.84	\$18,945.61	\$18,816.19	\$18,687.18	\$18,558.86	\$18,431.24	\$18,489.74	\$18,457.84	\$18,513.09	\$18,465.29	\$18,430.92	\$18,525.89	\$18,231.23	\$18,038.49	\$17,892.15	\$18,503.37
Bridges And Culverts	\$432.73	\$429.98	\$427.05	\$424.12	\$421.21	\$418.31	\$415.43	\$410.59	\$407.77	\$402.76	\$398.13	\$396.36	\$387.35	\$383.26	\$399.88	\$410.33
Sidewalks	\$443.38	\$440.56	\$437.55	\$434.55	\$431.56	\$428.60	\$465.37	\$499.22	\$534.78	\$566.72	\$598.28	\$649.77	\$661.46	\$664.94	\$657.27	\$527.60
Total (\$/pop+empl)	\$19,942.95	\$19,816.15	\$19,680.78	\$19,545.84	\$19,411.63	\$19,278.14	\$19,370.54	\$19,367.65	\$19,455.64	\$19,434.76	\$19,427.33	\$19,572.01	\$19,280.04	\$19,086.69	\$18,949.30	\$19,441.30

TOWN OF GEORGINA
CALCULATION OF MAXIMUM ALLOWABLE
SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED

10-Year Funding Envelope Calculation	
15 Year Average Service Level 2010 - 2024	\$19,441.30
Net Population & Employment Growth in New Space 2025 - 2051	27,512
Maximum Allowable Funding Envelope	\$534,868,831

APPENDIX C.1
TABLE 2

TOWN OF GEORGINA
DEVELOPMENT-RELATED CAPITAL PROGRAM
SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					Replacement & BTE Shares	BTE (%)		Available DC Reserves	2025-2051	Post 2051
1.0 SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED										
1.1 Town-Wide Road and Related Works										
1.1.1 Active Transportation Master Plan/Study	2025 - 2025	\$ 200,000	\$ -	\$ 200,000	\$ -	0%	\$ 200,000	\$ -	\$ 200,000	\$ -
1.1.2 Provision for Town-wide Growth Related Road Works and ATMP Projects	2025 - 2051	\$ 2,500,000	\$ -	\$ 2,500,000	\$ -	0%	\$ 2,500,000	\$ 853,830	\$ 1,646,170	\$ -
1.1.3 Hadden Road (Widening and Intersection)	2025 - 2025	\$ 4,600,000	\$ -	\$ 4,600,000	\$ 213,000	5%	\$ 4,387,000	\$ -	\$ 4,387,000	\$ -
1.1.4 Transportation Master Plan	2025 - 2051	\$ 1,350,000	\$ -	\$ 1,350,000	\$ -	0%	\$ 1,350,000	\$ -	\$ 1,350,000	\$ -
Subtotal Town-Wide Road and Related Works		\$ 8,650,000	\$ -	\$ 8,650,000	\$ 213,000		\$ 8,437,000	\$ 853,830	\$ 7,583,170	\$ -
1.2 Cost of Delivering Development-Related Capital Program	2025 - 2034	\$ 19,173	\$ -	\$ 19,173	\$ -	0%	\$ 19,173	\$ -	\$ 19,173	\$ -
TOTAL SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED		\$ 8,669,173	\$ -	\$ 8,669,173	\$ 213,000		\$ 8,456,173	\$ 853,830	\$ 7,602,343	\$ -

Residential Development Charge Calculation			
Residential Share of 2025 - 2051 DC Eligible Costs	68%	\$5,169,593	
2025-2051 Growth in Population in New Units		18,796	
Unadjusted Development Charge Per Capita		\$275.04	
Non-Residential Development Charge Calculation			
Non-Residential Share of 2025 - 2051 DC Eligible Costs	32%	\$2,432,750	
2025-2051 Growth in New Space (Square Metres)		588,042	
Unadjusted Development Charge Per Square Metre		\$4.14	

2025 - 2051 Net Funding Envelope	\$534,868,831
Reserve Fund Balance	
Balance as at January 1, 2025	\$853,830

APPENDIX C.2

TOWN-WIDE STORM WATER DRAINAGE AND

CONTROL SERVICES

TECHNICAL APPENDIX

TOWN-WIDE STORM WATER DRAINAGE AND CONTROL SERVICES

The Town of Georgina’s development charges include a Stormwater Management component. This will fund Stormwater Model/Master Plans, which will inform future development-related infrastructure works required across the Town of Georgina.

The master plan and model will identify works required to service the demands of new development in the Town over the period from 2025 to 2051, for growth of approximately 18,800 persons in new units and total growth in new GFA of roughly 588,000 sqm. This forecast is discussed in more detail in Appendix A.

The total cost of the Stormwater Model/Master Plans is estimated at \$945,000. The Town is also planning to acquire a new sewer flusher/VAC truck for a cost of \$920,000 in 2026, this truck will benefit different services areas (shared with water, wastewater, and roads), and the stormwater benefit has been included for recovery at \$230,000. Additionally, the cost to deliver, manage and administer the DC program in Georgina is included at \$6,700. As all the projects are deemed fully growth-related, no replacement shares have been deducted. Reserve funds amounting to \$55,800 are used against the growth-related costs, therefore \$1.1 million is carried forward and deemed DC eligible in the planning period to 2051.

The residential share of the costs totals \$765,600, or 68%. When divided by the long-term population growth in new units of 18,796, a charge of \$40.73 per capita results. The non-residential share of the costs represents 32% and total \$360,300. When divided by the anticipated increase in square metres of building space between 2025 and 2051 (about 588,000 square metres), a charge of \$0.61 per square metre results.

The following is a summary of the calculated Town-wide Storm Water Drainage and Control Services development charges:

TOWN-WIDE STORMWATER MANAGEMENT					
2025 - 2051		Unadjusted Development Charge		Calculated Development Charge	
Development-Related Capital Program		Residential	Non-Residential	Residential	Non-Residential
Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$1,181,714	\$1,125,927	\$40.73	\$0.61	\$40.73	\$0.61

APPENDIX C.2
TABLE 1

TOWN OF GEORGINA
DEVELOPMENT-RELATED CAPITAL PROGRAM
STORM WATER DRAINAGE AND CONTROL

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					Replacement & BTE Shares	BTE (%)		Available DC Reserves	2025- 2051	Post 2051
2.0 STORM WATER DRAINAGE AND CONTROL										
2.1 Town-Wide Stormwater Management										
2.1.1 Sewer Flusher/VAC Truck (Combo Unit) - Stormwater Share	2026 - 2026	\$ 230,000	\$ -	\$ 230,000	\$ -	0%	\$ 230,000	\$ -	\$ 230,000	\$ -
2.1.2 Stormwater Model/Masterplan	2025 - 2051	\$ 675,000	\$ -	\$ 675,000	\$ -	0%	\$ 675,000	\$ 55,787	\$ 619,213	\$ -
2.1.3 Stormwater Model/Masterplan	2025 - 2051	\$ 270,000	\$ -	\$ 270,000	\$ -	0%	\$ 270,000	\$ -	\$ 270,000	\$ -
Subtotal Town-Wide Stormwater Management		\$ 1,175,000	\$ -	\$ 1,175,000	\$ -		\$ 1,175,000	\$ 55,787	\$ 1,119,213	\$ -
2.2 Cost of Delivering Development-Related Capital Program	2025 - 2034	\$ 6,714	\$ -	\$ 6,714	\$ -	0%	\$ 6,714	\$ -	\$ 6,714	\$ -
TOTAL STORM WATER DRAINAGE AND CONTROL		\$ 1,181,714	\$ -	\$ 1,181,714	\$ -		\$ 1,181,714	\$ 55,787	\$ 1,125,927	\$ -

Residential Development Charge Calculation		
Residential Share of 2025 - 2051 DC Eligible Costs	68%	\$765,630
2025-2051 Growth in Population in New Units		18,796
Unadjusted Development Charge Per Capita		\$40.73
Non-Residential Development Charge Calculation		
Non-Residential Share of 2025 - 2051 DC Eligible Costs	32%	\$360,297
2025-2051 Growth in New Space (Square Metres)		588,042
Unadjusted Development Charge Per Square Metre		\$0.61

Reserve Fund Balance	
Balance as at January 1, 2025	\$55,787

APPENDIX D

KESWICK SERVICE AREA

TECHNICAL APPENDIX

KESWICK SERVICE AREA

This appendix provides a brief outline of the capital works required in the Keswick Service Area. The capital program outlines several works needed including Services Related to a Highway, Water, Wastewater, and Development-related Studies related to this service area.

The Keswick community is anticipated to accommodate most of the development in the Town over the long-term planning period – 66% of residential development and 83% of non-residential development. The capital costs and resulting development charges outlined in this appendix only apply to development within the boundaries of Keswick, as illustrated in Exhibit 1. Development occurring within this area will be subject to the Keswick-specific charge, as well as the Town-wide development charges calculated in this Background Study. Furthermore, development in the Queensway East and West service area within Keswick are subject to a further DC for the benefitting infrastructure.

Table 1 provides the details of the projects included in the Keswick area-specific development charge calculation. The project costs and nature of the works have been informed by Town staff which also includes input from the Town’s external engineers as it relates to water and wastewater modelling. A brief summary of the projects follows:

- The roads infrastructure component includes for the recovery of outstanding credits related to the construction of a new segment of Dovedale Drive, as well as the urbanization of Queensway North. The total gross cost of this share of the program is \$10.6 million.
 - Related to the Queensway North Urbanization, a portion of the project is considered to be a local share not recovered from DCs (\$462,300) with a further \$3.5 million non-growth-related cost removed from the calculation as this cost would have been required in the absence of development, prior to the urbanization and improvement works.
- Various sidewalk and streetlight constructions are required to accommodate growth in the service area totalling \$8.2 million. Of this amount, about \$1.4 million is assumed to be a local service contribution and removed from the calculation. In addition, about \$138,300 is associated to benefit to existing shares associated to some reconstruction works on existing sidewalks.

- It is important to note that the sidewalk and streetlight works identified in this study are in addition to local service infrastructure funded through development agreements as there is additional sidewalk and lighting infrastructure that is not directly associated to any specific development and will require the Town to facilitate works to complete the “links” between the developments. These additional sidewalks and streetlights are not the full responsibility of one developer but rather provide connectivity to the rest of the system based on the Town’s Active Trail and Transportation Masterplan. With this said, the projects identified in the program do not relate to the recovery of works which have been previously completed nor are they included in any development agreement to be emplaced by the developer. They are included for recovery through development charges and are expected to be undertaken by the Town when the developments come online in the area.
- Water services totals \$9.4 million, which includes new watermain on Old Homestead Road, a new watermain on Thomas Smith Street, and a new trunk main on Glenwoods Avenue. Local service contributions amounting to \$1.4 million have been identified and removed from the total cost. Furthermore, \$785,900 has also been subtracted as it is associated with benefit to existing shares.
- Wastewater includes The Queensway South Sewer and a provision for growth related I/I works for a total of \$1.9 million. A benefit to existing share related to The Queensway South Sewer is also identified at about \$1.1 million. The I/I works have been allocated to both the Keswick and Sutton service areas based on shares of population and employment as they are identified to benefit both areas. Importantly, the I/I Works considered in this study would only be related to spearheading Town initiated I/I programs. At this stage, the Town would need to do some investigative analysis prior to initiating the extensive works which have been identified through some preliminary engineering analyses.
- Water and wastewater vehicles totalling \$1.2 million have been identified and included for recovery in this planning horizon. The vehicles have been allocated to both the Keswick and Sutton service areas based on shares of population and employment as they are identified to benefit both areas. The vehicles identified are net new additions to the fleet required because of growth and no benefit to existing shares have been identified.
- Engineering studies including a water model/master plan and wastewater model/master plan have been identified totalling \$1.0 million for Keswick. Development of the models/master plan have also been allocated to both the Keswick and Sutton

service areas based on shares of population and employment as they are identified to benefit both areas.

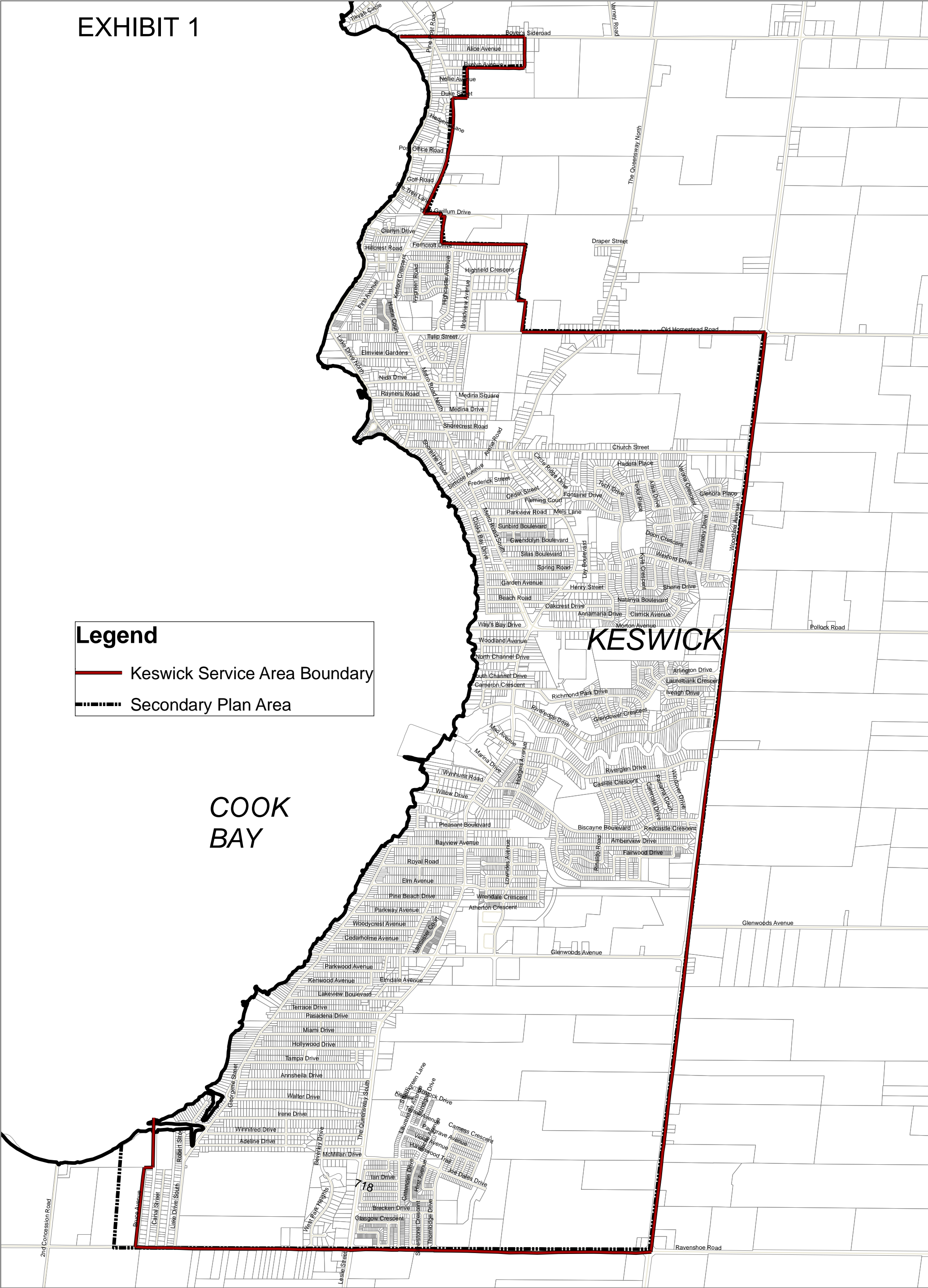
- The cost to deliver, manage and administer the DC program in Georgina has also been included at \$162,900.

The total cost of these works is identified to be about \$32.5 million. Local service contributions amounting to about \$3.3 million, as well as benefit to existing shares of \$5.6 million have been netted off the total costs. Of the total DC eligible costs of \$23.7 million, \$771,300 is to be funded by the available Keswick Service Area DC reserve funds. The remaining share of \$22.9 million is eligible for recovery through development charges during the 2025 to 2051 planning period and has been allocated to the residential and non-residential sectors based on anticipated development within the service area.

The residential share of costs totals \$14.4 million, or 63%. This share is divided by the anticipated population growth in new units (12,459) in Keswick over the longer-term planning period and yields a development charge of \$1,157.97 per capita.

The non-residential share of 37%, or \$8.5 million, is divided by the long-term increase in non-residential building space of 490,035 square metres. This results in a charge of \$17.29 per square metre of non-residential development located within the boundaries of the Keswick Service Area.

EXHIBIT 1



Legend

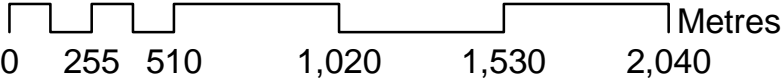
- Keswick Service Area Boundary
- Secondary Plan Area

COOK
BAY

KESWICK



KESWICK URBAN SERVICE AREA MAP



APPENDIX D
TABLE 1

TOWN OF GEORGINA
DEVELOPMENT-RELATED CAPITAL PROGRAM
KESWICK SERVICE AREA

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					Replacement & BTE Shares	BTE (%)		DC Eligible Costs	Available DC Reserves	2025-2051
1.0 KESWICK SERVICE AREA										
Includes: Services Related to a Highway, Water, Sewer and Development-Related Studies										
1.1 Keswick Service Area - Roads										
1.1.1 Dovedale Drive (Outstanding DC Credits)	2025 - 2025	\$ 717,360	\$ -	\$ 717,360	\$ -	0%	\$ 717,360	\$ 717,360	\$ -	\$ -
1.1.2 Queensway North Urbanization (Culvert to Old Homestead) fully urbanized	2025 - 2025	\$ 8,156,405	\$ 462,300	\$ 7,694,105	\$ 2,182,800	28%	\$ 5,511,305	\$ 53,948	\$ 5,457,357	\$ -
1.1.3 Queensway North Urbanization (South of the Culvert) fully urbanized	2025 - 2025	\$ 1,735,000	\$ -	\$ 1,735,000	\$ 1,356,100	78%	\$ 378,900	\$ -	\$ 378,900	\$ -
Subtotal Keswick Service Area - Roads		\$ 10,608,765	\$ 462,300	\$ 10,146,465	\$ 3,538,900		\$ 6,607,565	\$ 771,308	\$ 5,836,257	\$ -
1.2 Keswick Service Area - Sidewalks and Streetlights										
1.2.1 1.7 m wide sidewalk from Dunnville to Church	2025 - 2025	\$ 280,000	\$ -	\$ 280,000	\$ 28,000	10%	\$ 252,000	\$ -	\$ 252,000	\$ -
1.2.2 Old Homestead Sidewalk/Multi-Use Path Metro Road to Woodbine	2027 - 2027	\$ 2,485,000	\$ 1,382,500	\$ 1,102,500	\$ 110,250	10%	\$ 992,250	\$ -	\$ 992,250	\$ -
1.2.3 Sidewalk/Multi-Use Path Connections	2030 - 2030	\$ 560,000	\$ -	\$ 560,000	\$ -	0%	\$ 560,000	\$ -	\$ 560,000	\$ -
1.2.4 Streetlights on the east side of Woodbine from Ravenshoe to Woodbine	2030 - 2030	\$ 1,739,500	\$ -	\$ 1,739,500	\$ -	0%	\$ 1,739,500	\$ -	\$ 1,739,500	\$ -
1.2.5 Streetlights on the west side of Woodbine from Ravenshoe to Woodbine	2030 - 2030	\$ 1,739,500	\$ -	\$ 1,739,500	\$ -	0%	\$ 1,739,500	\$ -	\$ 1,739,500	\$ -
1.2.6 Streetlights & sidewalk from Robert Wilson Cres. to Woodbine Ave. - N side of Ravenshoe Rd	2030 - 2030	\$ 1,400,000	\$ -	\$ 1,400,000	\$ -	0%	\$ 1,400,000	\$ -	\$ 1,400,000	\$ -
Subtotal Keswick Service Area - Sidewalks and Streetlights		\$ 8,204,000	\$ 1,382,500	\$ 6,821,500	\$ 138,250		\$ 6,683,250	\$ -	\$ 6,683,250	\$ -
1.3 Keswick Service Area - Water										
1.3.1 New watermain on Old Homestead Road	2025 - 2025	\$ 639,600	\$ -	\$ 639,600	\$ 63,900	10%	\$ 575,700	\$ -	\$ 575,700	\$ -
1.3.2 New watermain on Old Homestead Road (from existing stub to limits of GSMB lands)	2027 - 2027	\$ 1,972,100	\$ -	\$ 1,972,100	\$ 394,420	20%	\$ 1,577,680	\$ -	\$ 1,577,680	\$ -
1.3.3 New watermain on Thomas Smith Street, Old Homestead Road Woodbine Avenue.	2030 - 2030	\$ 3,536,000	\$ 1,414,400	\$ 2,121,600	\$ -	0%	\$ 2,121,600	\$ -	\$ 2,121,600	\$ -
1.3.4 New trunk watermain on Glenwoods Avenue	2030 - 2030	\$ 3,276,000	\$ -	\$ 3,276,000	\$ 327,600	10%	\$ 2,948,400	\$ -	\$ 2,948,400	\$ -
Subtotal Keswick Service Area - Water		\$ 9,423,700	\$ 1,414,400	\$ 8,009,300	\$ 785,920		\$ 7,223,380	\$ -	\$ 7,223,380	\$ -
1.4 Keswick Service Area - Sewer										
1.4.1 The Queensway South Sewer	2030 - 2030	\$ 1,774,500	\$ -	\$ 1,774,500	\$ 1,117,935	63%	\$ 656,565	\$ -	\$ 656,565	\$ -
1.4.2 Provision for Growth Related I/I Works	2025 - 2051	\$ 120,000	\$ -	\$ 120,000	\$ -	0%	\$ 120,000	\$ -	\$ 120,000	\$ -
Subtotal Keswick Service Area - Sewer		\$ 1,894,500	\$ -	\$ 1,894,500	\$ 1,117,935		\$ 776,565	\$ -	\$ 776,565	\$ -
1.5 Water and Wastewater Vehicles										
1.5.1 Sewer Flusher/VAC Truck (Combo Unit)	2026 - 2026	\$ 518,000	\$ -	\$ 518,000	\$ -	0%	\$ 518,000	\$ -	\$ 518,000	\$ -
1.5.2 Additional Vehicle (w/Hiyab Crane)	2027 - 2027	\$ 130,000	\$ -	\$ 130,000	\$ -	0%	\$ 130,000	\$ -	\$ 130,000	\$ -
1.5.3 Backhoe	2027 - 2028	\$ 200,000	\$ -	\$ 200,000	\$ -	0%	\$ 200,000	\$ -	\$ 200,000	\$ -
1.5.4 Provision for Growth-Related Vehicles	2025 - 2051	\$ 370,000	\$ -	\$ 370,000	\$ -	0%	\$ 370,000	\$ -	\$ 370,000	\$ -
Subtotal Water and Wastewater Vehicles		\$ 1,218,000	\$ -	\$ 1,218,000	\$ -		\$ 1,218,000	\$ -	\$ 1,218,000	\$ -
1.6 Engineering Studies										
1.6.1 Water Masterplan and Updates	2025 - 2051	\$ 700,000	\$ -	\$ 700,000	\$ -	0%	\$ 700,000	\$ -	\$ 700,000	\$ -
1.6.2 Wastewater Masterplan and Updates	2025 - 2051	\$ 300,000	\$ -	\$ 300,000	\$ -	0%	\$ 300,000	\$ -	\$ 300,000	\$ -
Subtotal Engineering Studies		\$ 1,000,000	\$ -	\$ 1,000,000	\$ -		\$ 1,000,000	\$ -	\$ 1,000,000	\$ -
1.7 Cost of Delivering Development-Related Capital Program										
	2025 - 2034	\$ 162,872	\$ -	\$ 162,872	\$ -	0%	\$ 162,872	\$ -	\$ 162,872	\$ -
TOTAL KESWICK SERVICE AREA		\$ 32,511,837	\$ 3,259,200	\$ 29,252,637	\$ 5,581,005		\$ 23,671,632	\$ 771,308	\$ 22,900,324	\$ -

Residential Development Charge Calculation		
Residential Share of 2025 - 2051 DC Eligible Costs	63%	\$14,427,204
2025-2051 Growth in Population in New Units		12,459
Unadjusted Development Charge Per Capita		\$1,157.97
Non-Residential Development Charge Calculation		
Non-Residential Share of 2025 - 2051 DC Eligible Costs	37%	\$8,473,120
2025-2051 Growth in New Space (Square Metres)		490,035
Unadjusted Development Charge Per Square Metre		\$17.29

Reserve Fund Balance	
Balance as at January 1, 2025	\$771,308

APPENDIX E
SUTTON SERVICE AREA
TECHNICAL APPENDIX

SUTTON SERVICE AREA

This appendix provides a brief outline of the capital works required in the Sutton Service Area. The capital program outlines several works needed, including Services Related to a Highway, Water, Wastewater, and Development-Related Studies related to this service area.

The Sutton community is anticipated to accommodate 21% of residential development and 6% of non-residential development. The capital costs and resulting development charges outlined in this appendix only apply to development within the boundaries of Sutton, as illustrated in Exhibit 1. Development occurring within this area will be subject to both the Sutton-specific charge, as well as the Town-wide development charges calculated in this Background Study.

Table 1 provides the details of the projects included in the Sutton area-specific development charge calculation. The project costs and nature of the works have been informed by Town staff which also includes input from the Town's external engineering consultants as it relates to water and wastewater modelling. A summary of the projects are outlined below. Of note, a series of the projects such as the I/I works , water and wastewater modeling, master plans and necessary vehicles are recovered between the Sutton and Keswick Service Area based on shares of population and employment as they are identified to benefit both areas.

- Engineered services includes for the redevelopment of High Street, new construction of the Black River sidewalk and North Street, Lorne St Sewer, Dalton Rd Sewer and the provision for growth related I/I works. The total costs of these projects is about \$7.9 million with \$3.7 million identified as benefit to existing which will not be recovered from development charges.
- The I/I works have been allocated to both the Keswick and Sutton service areas based on shares of population and employment as they are identified to benefit both areas. As indicated in the previous section, the I/I works considered in this study would only be related to spearheading Town initiated I/I programs. At this stage, the Town would need to do some investigative analysis prior to initiating the extensive works which have been identified through some preliminary engineering analyses.

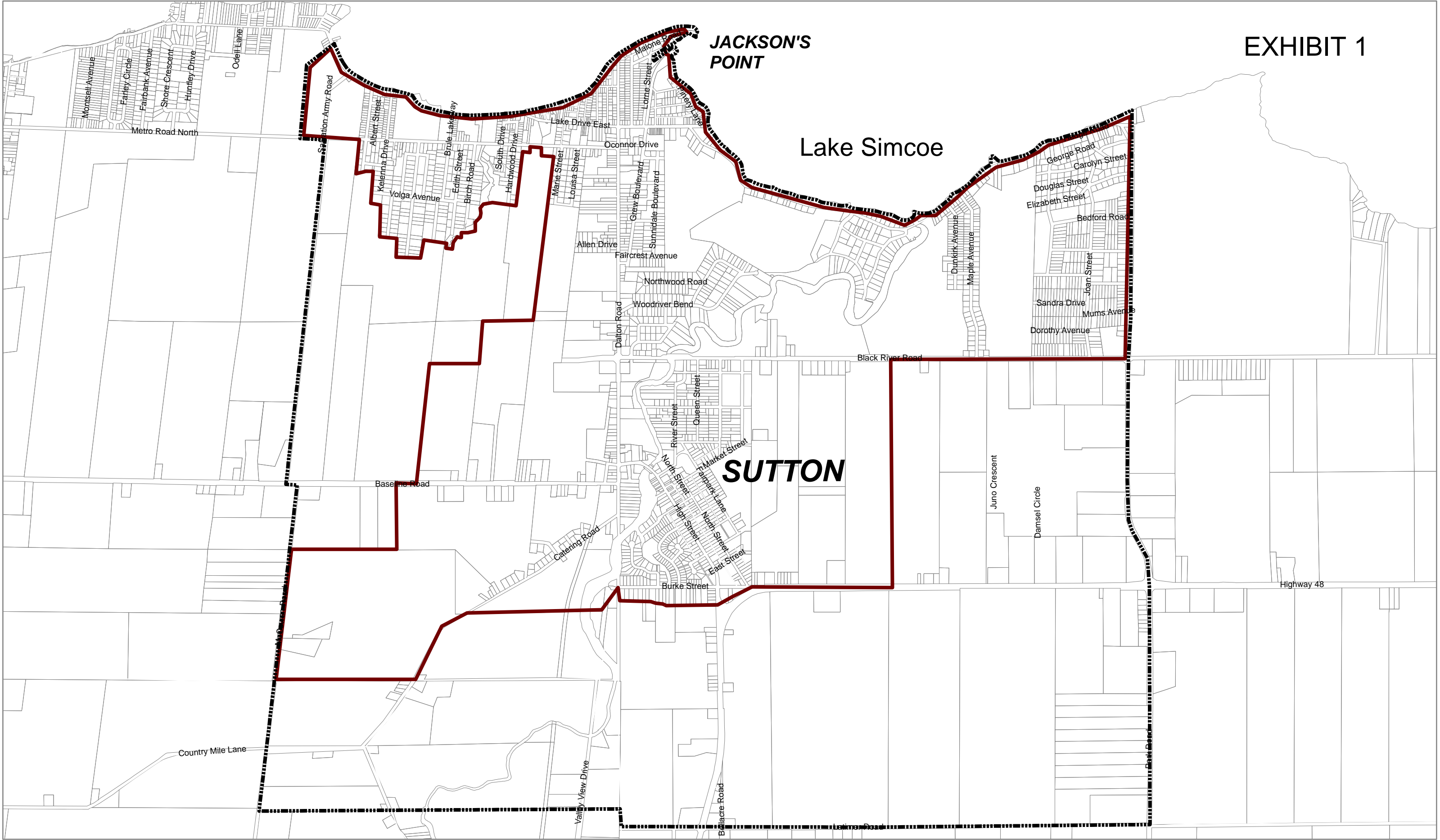
- Water and wastewater vehicles totalling \$291,000 have been identified and included for recovery in this planning horizon. The vehicles have been allocated to both the Keswick and Sutton service areas based on shares of population and employment as they are identified to benefit both areas. The vehicles identified are net new additions to the fleet required because of growth and no benefit to existing shares have been identified.
- Engineering studies including a water model/master plan and wastewater model/master plan have been identified totalling \$174,500 for Sutton. Development of the models/master plan have also been allocated to both the Keswick and Sutton service areas based on shares of population and employment as they are identified to benefit both areas.
- The cost to deliver, manage and administer the DC program in Georgina has also been included at \$19,000.

The total cost of these works is identified to be about \$8.4 million. Benefit to existing shares amount to \$3.7 million, and this share has been netted off the total costs and not recovered from development charges. Of the total remaining DC eligible costs of \$4.7 million, \$766,800 is to be funded by the available Sutton Service Area DC reserve funds. The remaining share of approximately \$3.9 million is eligible for recovery through development charges during the 2025 to 2051 planning period and has been allocated to the residential and non-residential sectors based on anticipated development within the service area.

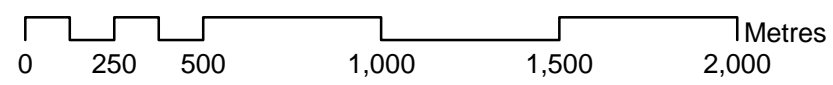
The residential share of costs totals approximately \$3.4 million, or 88%. This share is divided by the anticipated population growth in new units (4,000) in Sutton over the longer-term planning period and yields a development charge of \$864.65 per capita.

The non-residential share of 12%, or \$473,800, is divided by the long-term increase in non-residential building space of 37,100 square metres. This results in a charge of \$12.78 per square metre of non-residential development located within the boundaries of the Sutton Service Area.

The area-specific DC charges are not adjusted for cash-flow in this DC Background Study.



SUTTON URBAN SERVICE AREA MAP



Legend

Secondary Plan Area

Sutton Service Area Boundary

APPENDIX E
TABLE 1

TOWN OF GEORGINA
DEVELOPMENT-RELATED CAPITAL PROGRAM
SUTTON SERVICE AREA

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					Replacement & BTE Shares	BTE (%)		Available DC Reserves	2025-2051	Post 2051
1.0 SUTTON SERVICE AREA										
<i>Includes: Services Related to a Highway, Water, Sewer and Development-Related Studies</i>										
1.1 Engineered Services										
1.1.1 High Street Redevelopment	2025 - 2026	\$ 3,980,000	\$ -	\$ 3,980,000	\$ 2,990,000	75%	\$ 990,000	\$ 766,779	\$ 223,221	\$ -
1.1.2 Black River Sidewalk/MUP	2027 - 2027	\$ 2,450,000	\$ -	\$ 2,450,000	\$ 490,000	20%	\$ 1,960,000	\$ -	\$ 1,960,000	\$ -
1.1.3 North Street	2029 - 2029	\$ 600,600	\$ -	\$ 600,600	\$ 60,060	10%	\$ 540,540	\$ -	\$ 540,540	\$ -
1.1.4 Lorne Street Sewer	2028 - 2028	\$ 327,600	\$ -	\$ 327,600	\$ 147,420	45%	\$ 180,180	\$ -	\$ 180,180	\$ -
1.1.5 Dalton Road Sewer	2027 - 2027	\$ 546,000	\$ -	\$ 546,000	\$ 54,600	10%	\$ 491,400	\$ -	\$ 491,400	\$ -
1.1.6 Provision for Growth Related I/I Works	2025 - 2051	\$ 30,000	\$ -	\$ 30,000	\$ -	0%	\$ 30,000	\$ -	\$ 30,000	\$ -
Sub-Total Engineered Services		\$ 7,934,200	\$ -	\$ 7,934,200	\$ 3,742,080		\$ 4,192,120	\$ 766,779	\$ 3,425,341	\$ -
1.2 Water and Wastewater Vehicles (Allocated)										
1.2.1 Sewer Flusher/VAC Truck (Combo Unit)	2026 - 2026	\$ 122,000	\$ -	\$ 122,000	\$ -	0%	\$ 122,000	\$ -	\$ 122,000	\$ -
1.2.2 Additional Vehicle (w/Hiyab Crane)	2027 - 2027	\$ 30,000	\$ -	\$ 30,000	\$ -	0%	\$ 30,000	\$ -	\$ 30,000	\$ -
1.2.3 Backhoe	2027 - 2028	\$ 50,000	\$ -	\$ 50,000	\$ -	0%	\$ 50,000	\$ -	\$ 50,000	\$ -
1.2.4 Provision for Growth-Related Vehicles	2025 - 2051	\$ 89,000	\$ -	\$ 89,000	\$ -	0%	\$ 89,000	\$ -	\$ 89,000	\$ -
Sub-Total Water and Wastewater Vehicles (Allocated)		\$ 291,000	\$ -	\$ 291,000	\$ -		\$ 291,000	\$ -	\$ 291,000	\$ -
1.3 Engineering Studies (Allocated)										
1.3.1 Water Masterplan and Updates	2025 - 2051	\$ 110,000	\$ -	\$ 110,000	\$ -	0%	\$ 110,000	\$ -	\$ 110,000	\$ -
1.3.2 Wastewater Masterplan and Updates	2025 - 2051	\$ 64,500	\$ -	\$ 64,500	\$ -	0%	\$ 64,500	\$ -	\$ 64,500	\$ -
Sub-Total Engineering Studies (Allocated)		\$ 174,500	\$ -	\$ 174,500	\$ -		\$ 174,500	\$ -	\$ 174,500	\$ -
1.4 Cost of Delivering Development-Related Capital Program	2025 - 2034	\$ 19,039	\$ -	\$ 19,039	\$ -	0%	\$ 19,039	\$ -	\$ 19,039	\$ -
TOTAL SUTTON SERVICE AREA		\$ 8,418,739	\$ -	\$ 8,418,739	\$ 3,742,080		\$ 4,676,659	\$ 766,779	\$ 3,909,880	\$ -

Residential Development Charge Calculation		
Residential Share of 2025 - 2051 DC Eligible Costs	88%	\$3,436,129
2025-2051 Growth in Population in New Units		3,974
Unadjusted Development Charge Per Capita		\$864.65
Non-Residential Development Charge Calculation		
Non-Residential Share of 2025 - 2051 DC Eligible Costs	12%	\$473,751
2025-2051 Growth in New Space (Square Metres)		37,084
Unadjusted Development Charge Per Square Metre		\$12.78

Reserve Fund Balance	
Balance as at January 1, 2025	\$766,779

APPENDIX F

SUTTON HIGH STREET SEWER SERVICE AREA

TECHNICAL APPENDIX

SUTTON HIGH STREET SEWER SERVICE AREA

This appendix provides a brief outline of the municipal wastewater services required in the Sutton High Street Sewer Service Area. The capital costs and resulting development charges outlined in this appendix only apply to development benefitting from the sewer works along High Street. Development within the boundaries of the subject lands, as illustrated in Exhibit 1 will be required to pay the calculated Sutton area-specific charges in addition to the Town-wide development charges calculated herein.

Table 1 provides the details of the capital program. The Sutton High Street sewer works are required to accommodate new development in northwest Sutton and Ainslie Hill. The \$1.3 million project costs are fully related to development and, as such, no replacement shares have been deducted. The available DC reserve funds of \$1.2 million have been applied to the DC eligible cost and the remaining \$129,400 remains to be funded through development charges.

The entire development-related net capital cost of \$129,400 is allocated to the residential sector, which reflects the type of development that will benefit from the works. When divided by the 2025-2051 population growth in new units anticipated in the service area (1,622), a development charge of \$79.81 per capita results.

EXHIBIT 1

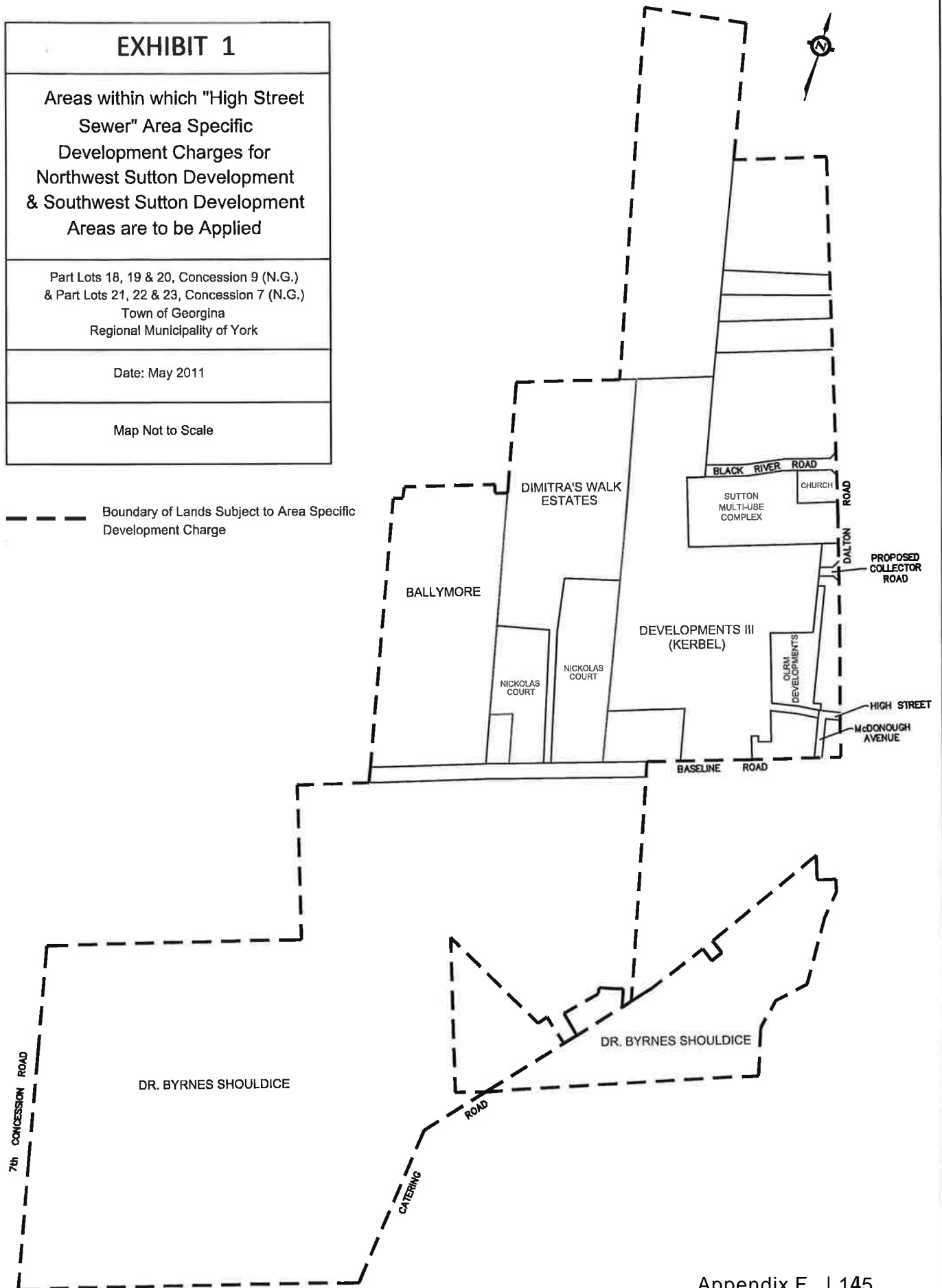
Areas within which "High Street
Sewer" Area Specific
Development Charges for
Northwest Sutton Development
& Southwest Sutton Development
Areas are to be Applied

Part Lots 18, 19 & 20, Concession 9 (N.G.)
& Part Lots 21, 22 & 23, Concession 7 (N.G.)
Town of Georgina
Regional Municipality of York

Date: May 2011

Map Not to Scale

--- Boundary of Lands Subject to Area Specific
Development Charge



APPENDIX F
TABLE 1

TOWN OF GEORGINA
DEVELOPMENT-RELATED CAPITAL PROGRAM
SUTTON HIGH STREET SEWER SERVICE AREA

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					Replacement & BTE Shares	BTE (%)		Available DC Reserves	2025-2051	Post 2051
1.0 SUTTON HIGH STREET SEWER SERVICE AREA										
1.1 Engineered Services										
1.1.1 High Street Sewer (west of PS)	2027 - 2027	\$ 1,285,700	\$ -	\$ 1,285,700	\$ -	0%	\$ 1,285,700	\$ 1,157,039	\$ 128,661	\$ -
Sub-Total Engineered Services		\$ 1,285,700	\$ -	\$ 1,285,700	\$ -		\$ 1,285,700	\$ 1,157,039	\$ 128,661	\$ -
1.2 Cost of Delivering Development-Related Capital Program	2025 - 2034	\$ 772	\$ -	\$ 772	\$ -	0%	\$ 772	\$ -	\$ 772	\$ -
TOTAL SUTTON HIGH STREET SEWER SERVICE AREA		\$ 1,286,472	\$ -	\$ 1,286,472	\$ -		\$ 1,286,472	\$ 1,157,039	\$ 129,433	\$ -

Residential Development Charge Calculation		
Residential Share of 2025 - 2051 DC Eligible Costs	100%	\$129,433
2025-2051 Growth in Population in New Units		1.622
Unadjusted Development Charge Per Capita		\$79.81
Non-Residential Development Charge Calculation		
Non-Residential Share of 2025 - 2051 DC Eligible Costs	0%	\$0
2025-2051 Growth in New Space (Square Metres)		-
Unadjusted Development Charge Per Square Metre		N/A

Reserve Fund Balance	
Balance as at January 1, 2025	\$1,157,039

APPENDIX G

QUEENSWAY EAST AND WEST SERVICE AREA

TECHNICAL APPENDIX

QUEENSWAY EAST AND WEST SERVICE AREA

In 2018, the Town of Georgina developed an Area-Specific Development Charges (ASDC) Background Study for the Queensway East and West Service Area as part of a process that led to the approval of a new ASDC by-law in compliance with the *Development Charges Act, 1997* (DCA) and its associated Ontario Regulation 82/98 (O. Reg. 82/98).

The Town had identified water servicing deficiencies in the existing Wexford pumping station and associated water linear infrastructure. Furthermore, significant development is anticipated to occur within this area over a planning period of 2025 to 2036, and the Town has identified water service infrastructure necessary for development to proceed. The Town has agreed with benefitting developers to fund a portion of the cost to replace the existing Wexford pumping station with a new pumping station that will service both existing and new development, subject to the cost-sharing agreement which has been put in place.

The table below summarizes the development expected in the area over the planning period. A total of 833 units are expected which account for 2,493 persons in new units. A further 225 employees are also expected in about 9,000 sqm. of new GFA.

Development Forecast	Growth Over Planning Period 2025 - 2036
Residential	
Total Occupied Dwellings	833
<i>Singles/Semi</i>	792
<i>Rows & Other Multiples</i>	41
<i>Apartments</i>	-
Population in New Dwellings	2,493
Non-Residential	
Total Employment Growth	225
Non-Residential Building Space (sq.m.)	9,000

Based on PPUs:

<i>Singles & Semis</i>	3.00
<i>Rows & Other Multiples</i>	2.87
<i>Apartments</i>	2.00

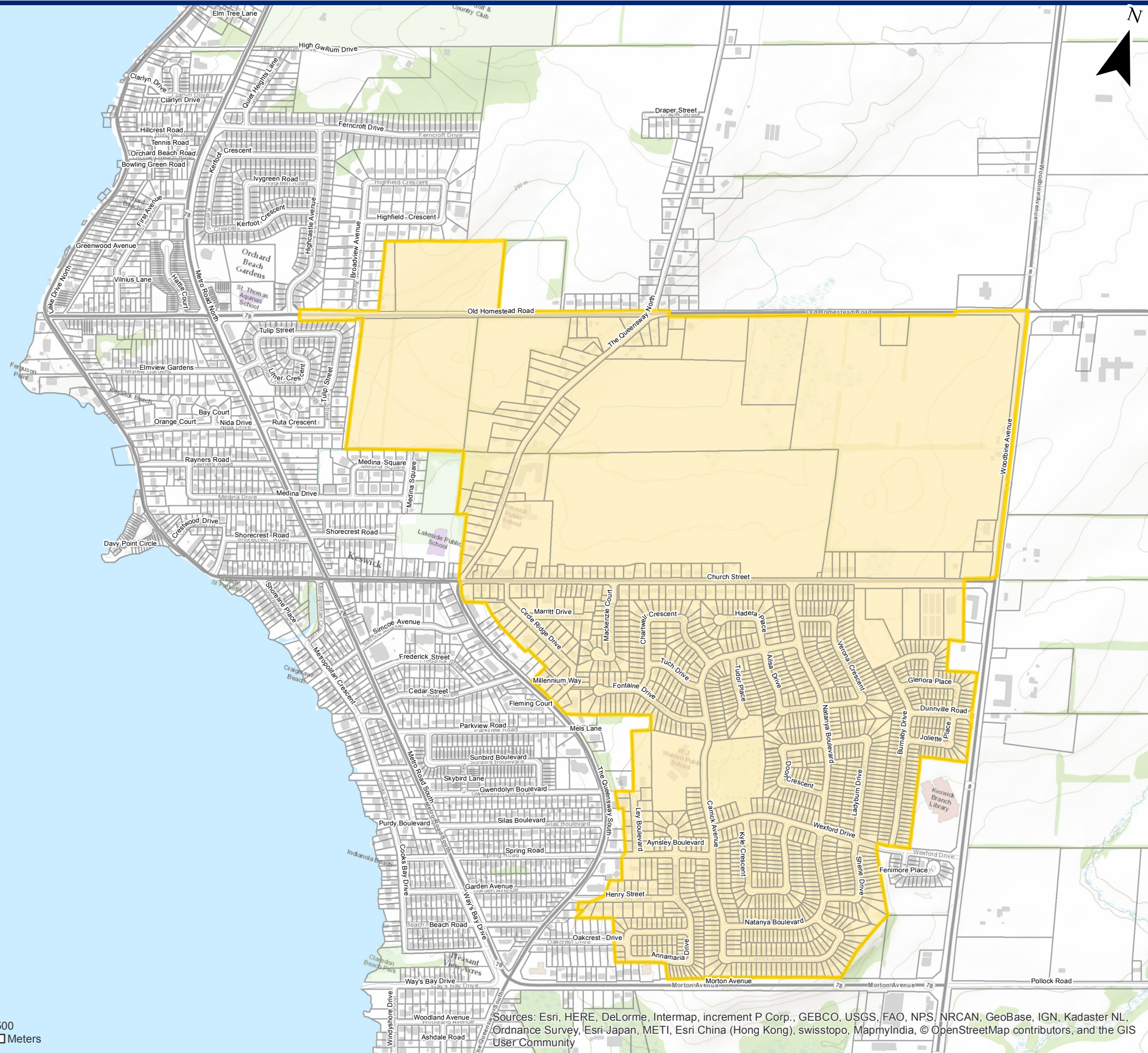
Table 1 provides the details of the projects included in the Queensway East and West area-specific development charge calculation. The capital project costs included have been based on the works identified in the initial 2018 study (based on input from GM Blue Plan) and further refined for the 2021 DC Study. A brief summary of the projects are as follows:

- Queensway East/West Development Watermain Infrastructure projects are associated with water infrastructure within the Queensway East and West development lands. The projects include various watermains, valves and connections to existing watermains. Gross costs amount to \$2.99 million, however this is not DC eligible as it is considered local service infrastructure and is expected to be built and funded by developers.
- Queensway East/West Development Pump Station Projects are associated to the replacement of the Wexford Pumping Station. This new pumping station is expected to address existing pressure issues in Wexford and provide additional capacity to service the Queensway East and West developments. The pumping station and its components are expected to cost approximately \$5.1 million, including a deduction of \$1.0 million in credited amounts. Of this, \$1.9 million has been determined to be benefit to existing shares associated to replacement of the Wexford pumping station as it is expected the Town will fund this portion of costs. The remaining \$3.2 million is deemed to be growth related and is eligible for recovery through DCs in the planning period.
- The total cost of the Morton Ave watermain was \$1.1 million, however, most of this project would be a benefit to existing share with non-growth costs totaling nearly \$1.0 million. The remaining \$111,010 is considered for the ASDC calculation.
- A development charges background study and a contingency for legal advice has been included at a cost of \$70,850 which is considered growth related and eligible for DC recovery.

In summary, the total growth-related capital program is \$9.3 million. \$3.0 million is associated to local service infrastructure and \$2.9 million is associated to benefit to existing shares and are not eligible for recovery through DCs. The remaining \$3.4 million is identified as the net development-related share eligible for funding through development charges over the 2025 to 2036 planning period. There is no money available in reserve funds to offset the program.

The residential share of costs totals \$3.1 million, or 92%. This share is divided by the anticipated population growth in new units (2,493) in this service area over the longer-term planning period and yields a development charge of \$1,255.82 per capita.

The non-residential share of 8%, or \$282,560, is divided by the long-term increase in non-residential building space of 9,000 square metres. This results in a charge of \$31.40 per square metre of non-residential development located within the boundaries of the Queensway East and West Service area. The updated ASDC rates for this service area considers the DC Credits which have been provided thus far and only relates to the outstanding amount relative to the units remaining.



Town of Georgina
Queensway East
and West

Queensway East and West

 Service Area

Queensway East and West Service Area

0 250 500
Meters

Sources: Esri, HERE, DeLorme, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri-Japan, METI, Esri China (Hong Kong), swisstopo, MapmyIndia, © OpenStreetMap contributors, and the GIS User Community

TABLE 1

TOWN OF GEORGINA
DEVELOPMENT-RELATED CAPITAL PROGRAM
QUEENSWAY EAST/WEST DEVELOPMENT WATER INFRASTRUCTURE

Project Description	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs			Total DC Eligible Costs	DC Eligible Costs		
				Local Services	Replacement & BTE Shares (\$)	Replacement & BTE Shares (%)		Available DC Reserves	2025-2036	Post 2036
1.0 QUEENSWAY EAST/WEST WATER SERVICES										
1.1 Queensway East/West Development Watermain Infrastructure										
1.1.1 Watermains Development Local Watermains, Incl. Hydrants, 150 mm dia.	\$ 1,040,000	\$ -	\$ 1,040,000	\$ 1,040,000	\$ -	0%	\$ -	\$ -	\$ -	\$ -
1.1.2 Watermains Development Local Watermains, Incl. Hydrants, 200 mm dia.	\$ 792,220	\$ -	\$ 792,220	\$ 792,220	\$ -	0%	\$ -	\$ -	\$ -	\$ -
1.1.3 Watermains Development Local Watermains, Incl. Hydrants, 300 mm dia. Queensway Connection	\$ 39,000	\$ -	\$ 39,000	\$ 39,000	\$ -	0%	\$ -	\$ -	\$ -	\$ -
1.1.4 Watermains Development Spine Watermains, Incl. Hydrants, 250 mm dia.	\$ 822,250	\$ -	\$ 822,250	\$ 822,250	\$ -	0%	\$ -	\$ -	\$ -	\$ -
1.1.5 Watermains Development Spine PS Suction main, 300 mm dia	\$ 128,700	\$ -	\$ 128,700	\$ 128,700	\$ -	0%	\$ -	\$ -	\$ -	\$ -
1.1.6 Check Valve For the Development Check Valve for Fire Supply	\$ 156,000	\$ -	\$ 156,000	\$ 156,000	\$ -	0%	\$ -	\$ -	\$ -	\$ -
1.1.7 Connection to Existing For the Development Connections to Existing Watermains	\$ 11,700	\$ -	\$ 11,700	\$ 11,700	\$ -	0%	\$ -	\$ -	\$ -	\$ -
Subtotal Queensway East/West Development Watermain Infrastructure	\$ 2,989,870	\$ -	\$ 2,989,870	\$ 2,989,870	\$ -		\$ -	\$ -	\$ -	\$ -
1.2 Queensway East/West Development Pump Station										
1.2.1 Design, Contract, Administration, & Inspection Connel BPS	\$ 359,287	\$ -	\$ 359,287	\$ -	\$ 111,379	31%	\$ 247,908	\$ -	\$ 247,908	\$ -
1.2.2 Design/Inspection of Watermain Church St - Woodbine Ave to Natanya Blvd	\$ 102,481	\$ -	\$ 102,481	\$ -	\$ 31,769	31%	\$ 70,712	\$ -	\$ 70,712	\$ -
1.2.3 Construction of Watermain New Connell BPS to Church St	\$ 141,065	\$ -	\$ 141,065	\$ -	\$ 43,730	31%	\$ 97,335	\$ -	\$ 97,335	\$ -
1.2.4 Construction of Watermain Church St. - Woodbine Ave to Natanya Blvd	\$ 1,024,813	\$ -	\$ 1,024,813	\$ -	\$ 317,692	31%	\$ 707,121	\$ -	\$ 707,121	\$ -
1.2.5 Construction of new Connell BPS	\$ 4,483,306	\$ -	\$ 4,483,306	\$ -	\$ 1,389,825	31%	\$ 3,093,481	\$ -	\$ 3,093,481	\$ -
1.2.6 Decommissioning Wexford BPS	\$ 24,194	\$ -	\$ 24,194	\$ -	\$ 7,500	31%	\$ 16,694	\$ -	\$ 16,694	\$ -
1.2.7 Less: Credited Amounts	\$ (1,001,781)	\$ -	\$ (1,001,781)	\$ -	\$ -		\$ (1,001,781)	\$ -	\$ (1,001,781)	\$ -
Subtotal Queensway East/West Development Pump Station	\$ 5,133,364	\$ -	\$ 5,133,364	\$ -	\$ 1,901,895		\$ 3,231,469	\$ -	\$ 3,231,469	\$ -
1.3 Connell BPS										
1.3.1 Construction of Morton Avenue Watermain and External System Modifications	\$ 1,110,100	\$ -	\$ 1,110,100	\$ -	\$ 999,090	90%	\$ 111,010	\$ -	\$ 111,010	\$ -
Subtotal Connell BPS	\$ 1,110,100	\$ -	\$ 1,110,100	\$ -	\$ 999,090		\$ 111,010	\$ -	\$ 111,010	\$ -
1.4 Studies										
1.4.1 Area-Specific Development Charges Background Study and Contingency for Legal Advice	\$ 70,850	\$ -	\$ 70,850	\$ -	\$ -	0%	\$ 70,850	\$ -	\$ 70,850	\$ -
Subtotal Studies	\$ 70,850	\$ -	\$ 70,850	\$ -	\$ -		\$ 70,850	\$ -	\$ 70,850	\$ -
TOTAL QUEENSWAY EAST/WEST WATER SERVICES	\$ 9,304,184	\$ -	\$ 9,304,184	\$ 2,989,870	\$ 2,900,985		\$ 3,413,329	\$ -	\$ 3,413,329	\$ -

Calculation of Cost per Capita & Cost per Square Metre

Total Growth Related Cost of Works **\$ 3,413,329**

Residential Charges - Cost per Capita

Residential Allocation 92% \$ 3,130,769

Population in New Units 2,493

Cost per Capita **\$ 1,255.82**

Non-Residential Charges - Cost per Square Metre

Non-Res Allocation 8% \$ 282,560

New GFA (sqm) 9,000

Cost per Square Metre **\$ 31.40**

APPENDIX H

COST OF GROWTH – ALL SERVICES

COST OF GROWTH ANALYSIS – ALL SERVICES

A. ASSET MANAGEMENT PLAN

The DCA requires that municipalities complete an Asset Management Plan before passing a development charges by-law. A key function of the Asset Management Plan, as required by the legislation, is to demonstrate that all assets funded under the development charges by-law are financially sustainable over their full life cycle.

i. Asset Types

A summary of the future municipal-owned assets and estimated useful life assumptions for eligible DC services considered as part of the study are outlined in Table 1. Although all capital assets considered in the study have been identified, not all assets necessitate future replacement or ongoing maintenance activities. The exception and the justification are as follows:

- Some of the works identified may represent one-time expenditures and may be temporary in nature. Therefore, the assets would not be required to be replaced, and no ongoing operation and maintenance costs exist. Such assets are identified as “not a long-term asset” in the table.
- Some projects do not relate to the emplacement of a tangible capital asset – some examples include the acquisition of land or the undertaking of development-related studies. These projects/costs do not necessarily require future replacement or ongoing maintenance. Such projects are identified as “not infrastructure” in the table.
- For assets that have been constructed (i.e. recovery of past debenture commitments) it is assumed that the related contribution is already included within the Town’s annual provision (see below for additional details). As such, these projects are identified as “not applicable” in the table.

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

Table 1 – Summary of Municipal Assets Considered for All Services

Table 1 – Summary of Assets Considered	
Services	Estimated Useful Life
Library Services	
Debt	0 years
Buildings	50 years
New Projects	20 years
Collection Materials	15 years
Delivering Capital Program	0 years
Fire and Rescue Services	
Buildings	50 years
Land	0 years
Vehicles	15 years
Equipment	10 years
Delivering Capital Program	0 years
Parks and Recreation	
Debt	0 years
Parks and Trails	20 years
Vehicles and Equipment	15 years
Delivering Capital Program	0 years
Services Related to a Highway: Public Works	
Recovery of Reserve Fund Balance	0 years
Buildings	50 years
Fleet	15 years
Delivering Capital Program	0 years
Development-Related Studies	
Studies	0 years
Services Related to a Highway: Roads and Related	
Master Plans	0 years
Roads Infrastructure	50 years
Delivering Capital Program	0 years
Town-Wide Stormwater Management	
Fleet	15 years
Master Plans	0 years
Keswick Service Area	
Roads	50 years
Sidewalks and Streetlights	50 years
Water	75 years
Sewer	75 years

Vehicles	15 years
Studies	0 years
Delivering Capital Program	0 years
Sutton Service Area	
Engineered Services	75 years
Vehicles	15 years
Studies	0 years
Delivering Capital Program	0 years
Sutton High Street Sewer Service Area	
Engineered Services	75 years
Delivering Capital Program	0 years

ii. Annual Provision

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

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

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

Table 2 provides the calculated annual asset management contribution for both the gross capital expenditures and the share related to the 2025-2034 DC recoverable portion. The year 2035 has been included to calculate the annual contribution for the 2025-2034 period

as the expenditures in 2034 will not trigger asset management contributions until 2035. As shown in Table 2, by 2035, the Town will need to fund an additional \$2.6 million per annum in order to properly fund the full life cycle costs of the new assets related to the general services supported under the development charges by-law.

Table 3 provides the calculated annual asset management contribution for both the gross capital expenditures and the share related to the 2025-2051 DC recoverable portion. The year 2052 has been included to calculate the annual contribution for the 2025-2051 period as the expenditures in 2051 will not trigger asset management contributions until 2052. As shown in Table 3, by 2052, the Town will need to fund an additional \$651,300 per annum in order to properly fund the full life cycle costs of the new assets related to the engineered services supported under the development charges by-law.

Table 2 – Calculated Annual Provision by 2035 for General Services

Service	2025 - 2034 Capital Program		Calculated AMP Annual Provision by 2035	
	DC Related	Non-DC Related*	DC Related	Non-DC Related*
Library Services	\$2,038,056	\$2,418,244	\$0	\$61,334
Fire And Rescue Services	\$11,849,953	\$48,441,260	\$399,042	\$1,156,676
Parks And Recreation	\$56,444,923	\$49,024,866	\$2,058,126	\$1,891,018
Services Related To A Highway: Public Works	\$4,381,133	\$2,903,764	\$172,089	\$124,351
Development-Related Studies	\$1,784,072	\$764,270	\$0	\$0
TOTAL	\$76,498,137	\$103,552,405	\$2,629,257	\$3,233,379

Table 3 – Calculated Annual Provision by 2052 for Engineered Services

Service	2025 - 2051 Capital Program		Calculated AMP Annual Provision by 2052	
	DC Related	Non-DC Related*	DC Related	Non-DC Related*
Services Related To A Highway: Roads And Related	\$7,602,343	\$1,066,830	\$119,770	\$21,179
Storm Water Drainage And Control	\$1,125,927	\$55,787	\$15,810	\$0
Keswick Service Area	\$22,900,324	\$9,611,513	\$450,257	\$170,590
Sutton Service Area	\$3,909,880	\$4,508,859	\$63,817	\$55,635
Sutton High Street Sewer Service Area	\$129,433	\$1,157,039	\$1,639	\$14,736
TOTAL	\$35,667,907	\$16,400,027	\$651,293	\$262,140

** Includes costs that will be recovered under future development charges studies (i.e. other development-related), ineligible shares and shares of projects funded from available reserve funds.*

B. FINANCIAL SUSTAINABILITY OF THE PROGRAM

i. Future Revenue Growth

The calculated annual funding provision should be considered within the context of the Town's projected growth. Over the next ten years (to 2034), the Town is projected to

increase by approximately 2,800 dwellings. In addition, the Town will also add nearly 3,100 new employees that will result in approximately 210,000 square metres of additional non-residential building space.

Over the longer planning period (to 2051), the Town is projected to increase by approximately 6,700 dwellings. In addition, the Town will also add nearly 8,700 new employees that will result in approximately 588,000 square metres of additional non-residential building space. The area-specific forecasts are detailed in their specific appendices.

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

C. LONG-TERM CAPITAL AND OPERATING IMPACT ANALYSIS

As shown in Table 4, by 2034, the Town's net operating costs are estimated to increase by \$11.5 million for property tax supported services. Increases in net operating costs will be experienced as new facilities are opened. Operating and maintenance costs will also increase as additions to the Town's facilities, amenities and road network are made.

Table 5 summarizes the components of the development-related capital forecast that will require funding from non-DC sources. In total, \$39.7 million will need to be financed from non-DC sources over the 2025-2034 planning period plus an additional \$15.4 million over the longer-term planning horizon to 2051. In addition, \$34.3 million in interim DC financing related to post-period shares of projects may be required, or these costs may be recovered from other growth funding tools.

The share of the development-related capital forecast requiring funding from non-DC sources of \$55.1 million is related to replacement of existing Town facilities with newer and larger facilities that will benefit the existing community. Council is made aware of these factors so that they understand the operating and capital costs that will not be covered by DCs as it adopts the development-related capital forecast set out in the study.

D. THE PROGRAM IS DEEMED FINANCIALLY SUSTAINABLE

In summary, the asset management plan and long-term capital and operating analysis included in this appendix demonstrates that the Town can afford to invest and operate the identified general and engineered services infrastructure over the 10-year and long-term planning period.

In addition, as part of the annual budget update the Town also contributes to asset replacement reserves and spends on yearly asset replacement needs as needed.

Through this annual exercise, staff identify the required funding and propose mitigating measures in order to ensure there are sufficient funds in reserves over the long term. Life-cycle funding methodologies are also reviewed in order to ensure that the Town is continuing to implement financially sustainable practices for funding the eventual replacement of assets.

The calculated annual provisions identified are considered to be financially sustainable as it is expected that the increased capital asset management requirements can be absorbed by the tax and user base over the long-term.

APPENDIX H

TABLE 4

TOWN OF GEORGINA

COST OF GROWTH ANALYSIS

ESTIMATED NET OPERATING COST OF THE PROPOSED

2025-2034 DEVELOPMENT-RELATED CAPITAL PROGRAM

(in constant 2025 dollars)

Category	Cost Driver (in \$2025)			Additional Operating Costs at 2034	Source and Commentary
	\$	unit measure	Quantity		
Library Services				\$100,000	
- New Infrastructure	\$0.10	per \$1.00 value of asset	\$1,000,000	\$100,000	Based on 2025 Capital Program
Fire And Rescue Services				\$5,878,000	
- New Infrastructure	\$0.10	per \$1.00 value of asset	\$58,780,000	\$5,878,000	Based on 2025 Capital Program
Parks And Recreation				\$4,459,797	
- Park Development and Facilities	\$0.10	per \$1.00 value of asset	\$43,132,973	\$4,313,297	Based on 2025 Capital Program
- Vehicles and Equipment	\$0.10	per \$1.00 value of asset	\$1,465,000	\$146,500	Based on 2025 Capital Program
Services Related To A Highway: Public Works				\$675,367	
- Buildings, Land and Fleet	\$0.10	per \$1.00 value of asset	\$6,753,667	\$675,367	Based on 2025 Capital Program
Development-Related Studies				\$0	
No additional operating costs	\$0	No additional costs	-	\$0	N/A
Services Related To A Highway: Roads And Related				\$422,100	
- Development-Related Roads Infrastructure	\$150	per household	2,814	\$422,100	Based on similar municipalities and 2025 Capital Program - to 2051
TOTAL ESTIMATED OPERATING COSTS				\$11,535,264	

APPENDIX H

TABLE 5

TOWN OF GEORGINA
LONG-TERM CAPITAL FINANCING FROM NON-DC SOURCES

General Services	Development-Related Capital Program (2025 - 2034)				Total DC Eligible Costs for Recovery (\$000)
	Net Municipal Cost (\$000)	Replacement & Benefit to Existing (\$000)	Available DC Reserves (\$000)	Post-Period Benefit* (\$000)	
1 Library Services	\$4,456.3	\$0.0	\$2,418.2	\$0.0	\$2,038.1
2 Fire And Rescue Services	\$53,050.8	\$22,737.1	\$3,113.9	\$15,349.8	\$11,850.0
3 Parks And Recreation	\$104,655.8	\$16,798.2	\$15,323.8	\$16,088.9	\$56,444.9
4 Services Related To A Highway: Public Works	\$7,284.9	\$0.0	\$0.0	\$2,903.8	\$4,381.1
5 Development-Related Studies	\$2,148.3	\$150.0	\$214.3	\$0.0	\$1,784.1
TOTAL GENERAL SERVICES	\$171,596.1	\$39,685.2	\$21,070.2	\$34,342.5	\$76,498.1

*Development related costs to be considered for funding from other tools and/or future DC Studies.

Engineered Services	Development-Related Capital Program (2025 - 2051)				Total DC Eligible Costs for Recovery (\$000)
	Net Municipal Cost (\$000)	Replacement & Benefit to Existing (\$000)	Available DC Reserves (\$000)	Post-Period Benefit* (\$000)	
1 Services Related To A Highway: Roads And Related	\$8,669.2	\$213.0	\$853.8	\$0.0	\$7,602.3
2 Storm Water Drainage And Control	\$1,181.7	\$0.0	\$55.8	\$0.0	\$1,125.9
3 Keswick Service Area	\$29,252.6	\$5,581.0	\$771.3	\$0.0	\$22,900.3
4 Sutton Service Area	\$8,418.7	\$3,742.1	\$766.8	\$0.0	\$3,909.9
5 Sutton High Street Sewer Service Area	\$1,286.5	\$0.0	\$1,157.0	\$0.0	\$129.4
6 Queensway East And West Service Area	\$9,304.2	\$5,890.9	\$0.0	\$0.0	\$3,413.3
TOTAL ENGINEERED SERVICES	\$58,112.9	\$15,426.9	\$3,604.7	\$0.0	\$39,081.2

*Development related costs to be considered for funding from other tools and/or future DC Studies.

* Queensway East & West has a planning period to 2036.

TOTAL GENERAL AND ENGINEERED SERVICES	\$229,709.0	\$55,112.2	\$24,675.0	\$34,342.5	\$115,579.4
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APPENDIX I

RESERVE FUNDS

DEVELOPMENT CHARGES RESERVE FUNDS

The *Development Charges Act* requires that a reserve fund be established for each service for which development charges are collected. Table 1 presents the uncommitted reserve fund balances, as of December 31, 2024, that are available to help fund the development-related net capital costs identified in this study. All of the available reserve funds are accounted for in this study.

As shown in Table 1, the December 2024 total reserve fund balance was in a positive position of \$24.2 million. 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. Where there is a negative balance, the amount is brought forward in the DC capital program for recovery through future development charges.

APPENDIX J

TABLE 1

DEVELOPMENT CHARGE RESERVE FUND BALANCE BY ACCOUNT

AS AT DECEMBER 31, 2024

Service	Ending Balance December 31, 2024
Development-Related Studies	\$214,270
Library Services	\$2,418,244
Fire And Rescue Services	\$3,113,910
Parks And Recreation	\$15,323,819
Services Related To A Highway: Public Works	(\$465,446)
Services Related To A Highway: Roads And Related	\$853,830
Stormwater	\$55,787
Keswick Service Area	
Roads, Water & Sewer	\$771,308
Sutton Service Area	
Water & Sewer	\$766,779
Sutton High Street Sewer Service Area	
Sewer	\$1,157,039
Queensway East and West	
Water	(\$4,157)
Total Development Charge Reserves	\$24,205,383

APPENDIX J

DRAFT BY-LAW

(AVAILABLE UNDER SEPARATE COVER)