

2026

REGION-WIDE DEVELOPMENT CHARGES BACKGROUND STUDY



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LIST OF ACRONYMS AND ABBREVIATIONS

AODA	<i>Accessibility for Ontarians with Disabilities Act, 2005</i>
AMP	Asset Management Plan
ASDC	Area-Specific Development Charges
BILD	Building Industry and Land Development Association
Bill 13	<i>Supporting People and Businesses Act, 2021</i>
Bill 17	<i>Protect Ontario by Building Faster and Smarter Act, 2025</i>
Bill 23	<i>More Homes Built Faster Act, 2022</i>
Bill 60	<i>Fighting Delays, Building Faster Act, 2025</i>
Bill 109	<i>Bill 109, More Homes for Everyone Act, 2022</i>
Bill 108	<i>More Homes, More Choice Act, 2019</i>
Bill 197	<i>COVID-19 Economic Recovery Act, 2020</i>
Bill 213	<i>Better for People, Smarter for Business Act, 2020</i>
Bill 185	<i>Cutting Red Tape to Build More Homes Act, 2024</i>
BTE	Benefit to Existing
BRT	Bus Rapid Transit
CANSIM	Canadian Socio-Economic Information Management System
CMHC	Canada Mortgage and Housing Corporation
DC	Development Charges
the Act	<i>Development Charges Act, 1997</i> , as amended
EA	Environmental Assessment
FIR	Financial Information Return
FSW	Floor Space per Worker
GFA	Gross Floor Area
GMS	Growth Management Strategy
GTHA	Greater Toronto and Hamilton Area
HOV	High-Occupancy Vehicle
ICI	Industrial/ Commercial/ Institutional

IOI	Industrial/ Office/ Institutional
ITE	Institute of Transportation Engineers (ITE)
LTC	Long-Term Care
LOS	Level of Service
MTO	Ministry of Transportation
NRBCPI	Non-Residential Building Consumer Price Index
OLT	Ontario Land Tribunal
O. Reg.	Ontario Regulation
O. Reg. 82/98	General Regulation under <i>Development Charges Act, 1997</i>
O. Reg. 192/07	Subway Extensions Regulation under <i>Development Charges Act, 1997</i>
POA	Provincial Offences Act
PPB	Post-Period Benefit
PPU	Persons Per Unit
PSAB	Public Sector Accounting Board
ROP	Regional Official Plan
SDU	Single Detached Unit
SFD	Single-Family Dwelling
SWM	Stormwater Management
sq. ft.	Square Foot
sq. m.	Square Metre
TMP	Transportation Master Plan
TYSSE	Toronto-York Spadina Subway Extension
WWTF	Wastewater Treatment Facilities
YDSS	York Durham Sewage System
YNSE	Yonge North Subway Extension
YRP	York Regional Police
YRRTC	York Region Rapid Transit Corporation
YRT	York Region Transit

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EXECUTIVE SUMMARY

I. Purpose of the Background Study

The Act requires a municipality to update its DC bylaw every ten years or less. York Region's current Region-wide bylaw [2022-31](#) (2022 Bylaw) was passed on May 26, 2022, and expires on June 16, 2027. Since the 2022 Bylaw, the Province has made several legislative changes impacting growth and how growth infrastructure is funded. Notably, Schedule 10 to Bill 23, the *Supporting Growth and Housing in York and Durham Regions Act, 2022*, requires the Region to service growth needs in its northern communities by expanding the York-Durham Sewage System and Duffin Creek Plan. To help address funding challenges of this new servicing solution, as well as other issues, in December 2023, Council directed staff to advance a comprehensive Region-wide update, for all services, of the 2022 Bylaw to 2026.

This background study provides the justification for the proposed rates in the bylaw and is prepared pursuant to Section 10 of the Act and in accordance with the prescribed methodology.

The Act provides the statutory basis for the recovery of growth-related capital expenditures from new development. A high-level overview of the methodology is as follows:

- a) Identify amount, type and location of growth
- b) Identify servicing requirements to accommodate growth
- c) Identify capital costs required to meet servicing needs
- d) Deduct:
 - Amounts more than the 15-year average historical service calculation
 - Grants, subsidies and other contributions
 - Benefit to existing (BTE) development
 - Post-period benefits (PPB)
- e) Net costs are then allocated between residential and non-residential development, and within the various non-residential rate categories
- a) Using the net costs derived above, a cash flow calculation is used to determine the residential per capita rate and the non-residential rates on a per square foot basis. Where applicable, the rate calculation commences with the inclusion of reserve fund balances for the service, estimated as of the end of 2025. Debt principal payments on existing and future projects are also tabulated.

The calculated development charges are based on expenditures eligible for recovery under the Act, included in York Region's capital plan and master plans. Changes to the Act through Bills 23, 185, 17 and 60 have been incorporated in the 2026 Bylaw.

II. Growth Forecast

The growth forecast used for calculating Region-wide development charges is summarized in Table ES-1 below, based on the 2051 Provincially approved York Region population and employment forecast and is aligned with the Region's infrastructure Master Plans.

TABLE ES-1
GROWTH IN POPULATION, HOUSING AND NON-RESIDENTIAL SPACE

	Population in New Units	New Housing Units	Total Employment Growth	Non-Residential Space Growth (sq. ft.)
2026-2035	254,777	87,452	105,200	49,945,490
2026-2045	525,441	184,812	224,100	103,866,082
2026-2051*	712,123	251,893	295,350	134,753,148

*2051 Mid-year

III. Growth-related Capital Program

This background study includes \$21.1 billion in gross growth-related project capital costs. Of this amount, \$13.1 billion, or 62% has been determined to be DC-recoverable over the 2026-2051 period after various statutory deductions have been made. \$5.8 billion, or 28% of gross project costs, are ineligible for DC recovery and must be funded from non-DC sources such as grants, subsidies, tax levy or user rates, while \$2.2 billion, or 10% of gross project costs, will be recovered through future DC bylaws because of amounts in excess of the historical level of service or benefits to development beyond the 2051 horizon. In addition, the 2026 Bylaw will help recover \$1.6 billion in outstanding future debt principal payments for debt previously issued by the Region to finance DC-recoverable infrastructure to support growth.

The difference between the gross and DC-recoverable amounts comprises the following deductions, pursuant to the Act and summarized in Table ES-2 (numbers may not add due to rounding):

TABLE ES-2
GROSS AND IN-PERIOD DC ELIGIBLE PROJECT COSTS: OVERALL

	\$ Billion
Gross Project Costs	\$21.1
Less: Grants and Subsidies	(\$4.0)
Less: Benefit to Existing	(\$1.9)
Project costs eligible for DC recovery	\$15.2
Less: Post Period Benefit*	(\$0.8)
Less: Level of Service*	(\$1.3)
In-Period DC Eligible Costs	\$13.1
Add: Projected Debt Principal Repayment on Existing DC Projects	\$1.6
Total DC-Recoverable Costs Under 2026 Bylaw (before financing)	\$14.7

*Note: Deductions for Post Period Benefit and Level of Service are eligible for DC cost recovery in future DC bylaws

IV. Consultation Process

The 2026 Bylaw has been informed by extensive consultation. Staff have met with stakeholders from the building industry, the agricultural sector, and staff from local municipalities in various forums. Key amongst the nearly 50 consultation meetings were those related to project lists for water, wastewater, roads, public works, transit, YNSE and preliminary DC rates. Other areas discussed include:

- DC Bylaw process and timing, legislative impacts to 2026 Bylaw
- Residential DC rate structure and policies to support housing (i.e. DC deferrals, DC Credit Policy)
- Derelict buildings redevelopment credits, dwelling unit exemption/deferral on farmlands, and annual indexing

- Growth and development forecast
- Benefit to Existing (BTE) and Post-Period Benefit (PPB) assumptions for water, wastewater, roads, public works, transit and Yonge North Subway Extension (YNSE)

V. Proposed Development Charges

Additional details on proposed development charges can be found in the tables at the end of this executive summary. Table ES-3 presents the proposed charges for residential and non-residential developments. Table ES-4 summarizes the service specific calculations for the difference between the gross and DC-recoverable amounts. Finally, details on how the proposed rates compare to the current development charges rate by service are in tables ES-5 and ES-6.

TABLE ES-3
PROPOSED DEVELOPMENT CHARGES RATES

	Current Rate*	Proposed Rate	% Change
Residential Rate (per unit)			
Single and Semi-Detached Dwellings	\$92,834	\$84,718	(9%)
Multiple Unit Dwellings	\$77,236	\$72,392	(6%)
Large Apartments > = 700 sq. ft.	\$59,939	\$58,720	(2%)
Small Apartments < 700 sq. ft.	\$38,982	\$37,204	(5%)
Non-Residential Rate (per sq. ft.)			
Retail	\$73.89	\$72.42	(2%)
Industrial/Office/Institutional	\$29.73	\$26.36	(11%)
Hotel	\$13.29	\$8.63	(35%)

*Current Rate as of July 1, 2025, and excludes Local and Education DCs

Regional Council, having received the draft background study and bylaw, and having regard for the input at the public meeting and any other consultation sessions (Figure ES-1), shall decide upon the magnitude of the development charges it wishes to establish. Tax levy, user rate or other funding (e.g., grants) will be required to fund and finance any portion of growth-related costs not funded by development charges.

VI. Council Approval Sought

At this stage in the process, the Background Study and draft Bylaw were tabled for information purposes on February 26, 2026, as part of the consultation process and in accordance with the Act (see figure below for additional details of process).

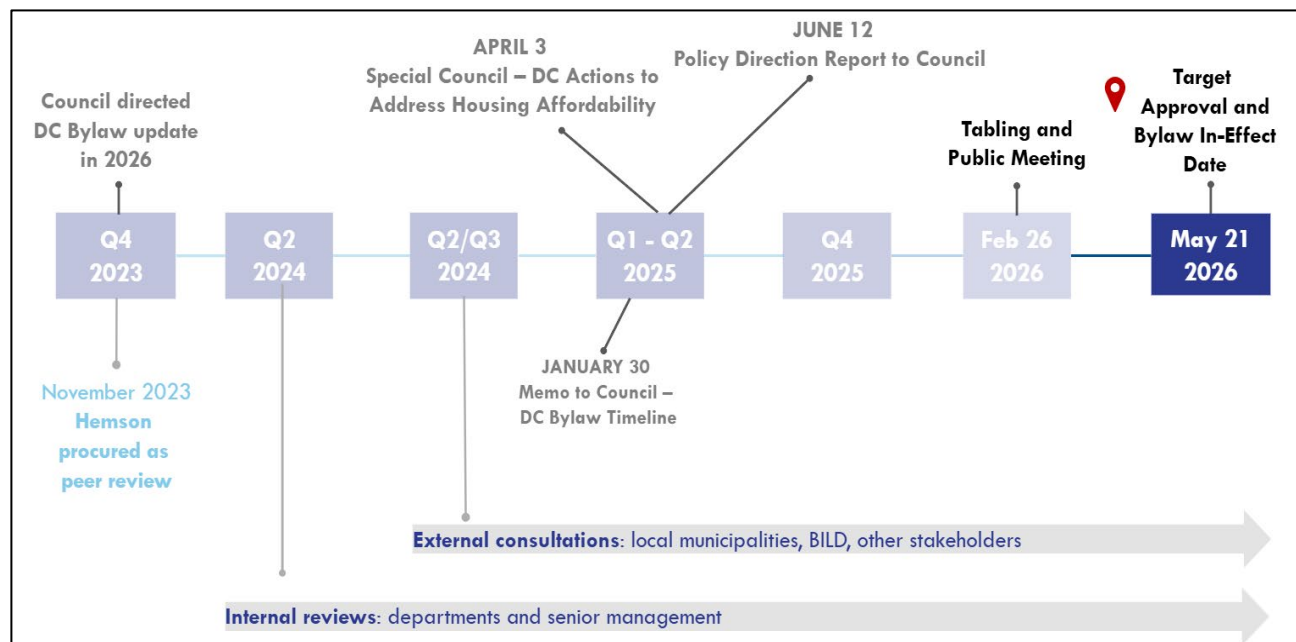
After the tabling and final development charges recommendations are made to Council on the May 21, 2026 meeting of Council, approval will be sought for the 2026 Development Charges Bylaw and the Background Study, including:

- The development forecast
- The development-related capital program
- The development charges rate calculation
- Changes to the Bylaw
- An Asset Management Plan that demonstrates that all assets whose capital costs are being funded through development charges are financially sustainable over their full life cycle

All of the above may be subject to any amendments or addenda that could be produced prior to the passing of the Bylaw.

FIGURE ES-1

2026 DC BYLAW CONSULTATION AND APPROVAL PROCESS



VII. Bylaw Modifications

Legislative changes that have occurred since the 2022 Bylaw have been reflected in the 2026 DC Bylaw, including the following:

- Maximum Bylaw term based on provision under the Act
- Changes to the Act, through Bills 17 and 60 provide the ability to defer the payment of development charges to first occupancy and removed authority for municipalities to charge interest on legislatively deferred development charges
- Development charges are frozen at the effective rate when the zoning bylaw amendment or site plan application is submitted; Act requires municipalities to apply the lower of the frozen rate with interest, or the current rate in effect at the time of development charges payment
- Development charges credits, under section 38 of the Act, can be applied across prescribed merged service categories
- Recent statutory exemptions and discounts, including:
 - Exemptions for long-term care homes, non-profit residential development, affordable ownership or rental development, attainable housing development
 - Discounts for rental developments depending on the number of bedrooms
- Changes to DC-eligible services:
 - Adding Land Acquisition as a class of services
 - Removing Housing Services

TABLE ES-4
DC RECOVERABLE COSTS BY SERVICE (\$M)

Service	Gross Project Cost	Grants, Subsidies and Other Recoveries	Municipal Cost	Benefit to Existing	Potential DC Recoverable Project Costs			Outstanding Future Debt Principal Payments	Total DC-Recoverable Costs under 2026 Bylaw (before Financing)
					Total DC-Eligible Cost	Post Period Benefit/Level of Service Deduction	In-period Growth Costs		
Hard Services									
Water	1,180	0	1,180	65	1,115	176	938	346	1,284
Wastewater	5,634	420	5,214	3	5,211	604	4,607	641	5,248
Roads	7,861	1,966	5,895	678	5,217	1,061	4,156	271	4,426
Subtotal Hard Services	14,675	2,386	12,289	746	11,543	1,842	9,701	1,258	10,959
General Services									
Transit	1,950	749	1,201	317	884	0	884	12	897
Toronto-York Spadina Subway Extension (TYSSE)	0	0	0	0	0	0	0	162	162
Yonge North Subway Extension (YNSE)	1,154	0	1,154	268	886	0	886	0	886
Police Services	352	6	346	134	212	7	205	43	248
Waste Diversion	57	0	57	43	13	0	13	0	13
Public Works	264	0	264	12	252	224	28	64	92
Court Services	0	0	0	0	0	0	0	1	1
Ambulance Services	215	0	215	67	148	59	89	8	98
Public Health	16	0	16	0	16	0	16	1	16
Long-Term Care/Seniors Services	205	1	204	148	56	0	56	0	56
Growth Studies	317	4	313	3	310	0	310	0	310
Land Acquisition	1,849	772	1,077	163	914	20	894	79	973
Subtotal General Services	6,379	1,531	4,848	1,156	3,692	310	3,382	370	3,753
Total	21,054	3,917	17,137	1,902	15,235	2,152	13,083	1,628	14,711

TABLE ES-5
COMPARISON OF CURRENT AND PROPOSED RESIDENTIAL DEVELOPMENT CHARGES, PER UNIT

Service	Single and Semi-Detached			Multiples			Apartments = > 700 sqft			Apartments < 700 sqft		
	July 2025 Current Charge	2026 Proposed Charge	Change (\$)	July 2025 Current Charge	2026 Proposed Charge	Change (\$)	July 2025 Current Charge	2026 Proposed Charge	Change (\$)	July 2025 Current Charge	2026 Proposed Charge	Change (\$)
Hard Services												
Water	10,916	8,107	(2,809)	9,081	6,927	(2,154)	7,047	5,619	(1,428)	4,583	3,560	(1,023)
Wastewater	25,532	28,967	3,435	21,242	24,752	3,510	16,486	20,078	3,592	10,722	12,721	1,999
Roads	31,570	18,405	(13,165)	26,266	15,727	(10,539)	20,384	12,757	(7,627)	13,257	8,082	(5,175)
Subtotal Hard Services	68,018	55,478	(12,540)	56,589	47,406	(9,183)	43,917	38,453	(5,464)	28,562	24,363	(4,199)
General Services												
Transit	9,373	11,105	1,732	7,798	9,489	1,691	6,052	7,697	1,645	3,936	4,877	941
Toronto-York Spadina Subway Extension (TYSSE)	4,203	2,489	(1,714)	3,498	2,127	(1,371)	2,714	1,725	(989)	1,765	1,093	(672)
Yonge North Subway Extension (YNSE)	7,115	5,556	(1,559)	5,920	4,747	(1,173)	4,595	3,851	(744)	2,987	2,440	(547)
Police Services	1,314	1,214	(100)	1,093	1,038	(55)	848	842	(6)	552	533	(19)
Waste Diversion	441	57	(384)	366	49	(317)	285	40	(245)	186	25	(161)
Public Works	670	449	(221)	556	384	(172)	431	311	(120)	280	197	(83)
Court Services	79	43	(36)	66	37	(29)	51	30	(21)	32	19	(13)
Ambulance Services	933	586	(347)	776	501	(275)	602	406	(196)	394	257	(137)
Public Health	474	0	(474)	395	0	(395)	306	0	(306)	198	0	(198)
Long-Term Care/Seniors Services	0	198	198	0	169	169	0	137	137	0	87	87
Growth Studies	214	1,456	1,242	179	1,244	1,065	138	1,009	871	90	639	549
Land Acquisition	0	6,087	6,087	0	5,201	5,201	0	4,219	4,219	0	2,673	2,673
Subtotal General Services	24,816	29,240	4,424	20,647	24,985	4,338	16,022	20,267	4,245	10,420	12,841	2,421
Total	92,834	84,718	(8,116)	77,236	72,392	(4,844)	59,939	58,720	(1,219)	38,982	37,204	(1,778)
% Change			-9%			-6%			-2%			-5%

TABLE ES-6
COMPARISON OF CURRENT AND PROPOSED NON-RESIDENTIAL DEVELOPMENT CHARGES, PER SQ. FT. OF GFA

Service	Retail			Industrial/Office/Institutional			Hotel		
	July 2025 Current Charge	2026 Proposed Charge	Change (\$)	July 2025 Current Charge	2026 Proposed Charge	Change (\$)	July 2025 Current Charge	2026 Proposed Charge	Change (\$)
Hard Services									
Water	5.15	3.85	(1.30)	3.39	2.63	(0.76)	1.11	0.83	(0.28)
Wastewater	12.07	13.79	1.72	8.02	9.55	1.53	2.60	2.97	0.37
Roads	33.39	23.47	(9.92)	10.44	5.69	(4.75)	5.52	1.77	(3.75)
Subtotal Hard Services	50.61	41.11	(9.50)	21.85	17.86	(3.99)	9.23	5.57	(3.66)
General Services									
Transit	9.63	12.81	3.18	3.09	3.03	(0.06)	1.66	1.01	(0.65)
Toronto-York Spadina Subway Extension (TYSSE)	4.40	2.86	(1.54)	1.39	0.67	(0.72)	0.76	0.28	(0.48)
Yonge North Subway Extension (YNSE)	7.21	6.72	(0.49)	2.39	1.69	(0.70)	1.27	0.68	(0.59)
Police Services	0.80	0.75	(0.05)	0.54	0.51	(0.03)	0.17	0.16	(0.01)
Waste Diversion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Works	0.80	0.57	(0.23)	0.20	0.14	(0.06)	0.12	0.05	(0.07)
Court Services	0.04	0.03	(0.01)	0.03	0.02	(0.01)	0.01	0.01	(0.00)
Ambulance Services	0.20	0.12	(0.08)	0.13	0.08	(0.05)	0.03	0.03	(0.00)
Public Health	0.03	0.00	(0.03)	0.01	0.00	(0.01)	0.01	0.00	(0.01)
Long-Term Care/Seniors Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Growth Studies	0.17	0.78	0.61	0.10	0.49	0.39	0.03	0.15	0.12
Land Acquisition	0.00	6.66	6.66	0.00	1.87	1.87	0.00	0.70	0.70
Subtotal General Services	23.28	31.31	8.03	7.88	8.50	0.62	4.06	3.06	(1.00)
Total	73.89	72.42	(1.47)	29.73	26.36	(3.37)	13.29	8.63	(4.66)
% Change			-2%			-11%			-35%

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1 INTRODUCTION

1.1 Legislative Context

The Act (as amended) requires that Council complete a development charges background study before passing a development charges bylaw. The mandatory inclusions in such a study are set out in section 10 of the Act and in section 8 of Ontario Regulation 82/98, and are as follows:

1. Estimates of the anticipated amount, type and location of development (addressed in Chapter 2 of this background study)
2. Development charges calculations for each service to which the Bylaw would relate are addressed in Chapters 3-12 of this background study
3. The following details for each service to which the development charges relate:
 - The average capital service levels provided over the 15-year period immediately preceding the background study
 - The total of the estimated capital costs needed to support growth over the planning horizon relating to the service
 - Any grants, subsidies, and other contributions to be deducted
 - The allocation of the costs between benefiting new and existing development
 - An estimation of costs which will benefit development that occurs beyond the planning horizon of the respective services under this Bylaw
 - The estimated and actual value of credits that are being carried forward relating to the service
 - The reserve fund balance and outstanding future debt principal payments for the respective services under this Bylaw
4. Consideration by Council of the use of area-specific charges to reflect different needs for services in different areas (Chapter 13, Appendix B and associated area-specific development charges Background Study for wastewater servicing in the Village of Nobleton)
5. An examination of the long-term capital and operating costs for capital infrastructure required for each service to which the Bylaw would relate (addressed in Chapter 14)
6. An Asset Management Plan that deals with all assets whose capital costs are proposed to be funded under the Bylaw, demonstrating that all assets are financially sustainable over their full lifecycle (addressed in Chapter 14)
7. A municipality's DC background study to be made publicly available 60 days prior to the passing of the bylaw
8. The proposed sequence of timing involved with putting a new Bylaw in place, ensuring that all statutory requirements are met, as set out in Table 1-1

1.1.1 Statutory Requirements for Calculating Development Charges

The key steps required in the calculation of DCs for future growth-related infrastructure summarized in the sections that follow below.

1.2 Consultation and Approval Process

Staff initiated the bylaw update process in late 2024. As part of the process to bring forward the 2026 Bylaw, Council touchpoints included a January 2025 [memorandum](#), a Special Council [meeting](#) in April 2025, and a June Council [report](#).

Staff have consulted with BILD, the BILD Working Group, local municipalities and other stakeholders nearly 50 times, with five consultations occurring since the public meeting. This consultation has informed the 2026 Bylaw, including the residential DC rate structure (e.g., apartment delineation point) and policies to support housing (e.g., DC deferrals, DC Credit Policy), growth and development forecast, density assumptions, including persons per unit and floor space per worker and benefit to existing and post-period benefit assumptions for water, wastewater, roads, public works, transit and the YNSE.

The following provides a summary of the Background Study approval process.

TABLE 1-1
SCHEDULE OF KEY DC BYLAW PROCESS DATES IN YORK REGION

Council Deliverables	Dates	Days Between Events
Notice of Public Meeting issued on: YorkRegion.com, Council agenda webpage, Region's DC webpage, York.ca Public Notices, BILD Working Group SharePoint site and BILD email	January 19	Not Applicable
2026 Bylaw made public on: Council agenda webpage, Region's DC webpage, BILD Working Group SharePoint site and sent out through BILD email communication	January 29	11
2026 Bylaw tabled at Council <i>with</i> Public Meeting	February 26	29*
2026 Bylaw to Council - consideration of approval	May 21	85**
2026 Bylaw rates in effect	May 21	Not Applicable

*Prior to having a Public Meeting a municipality must ensure the bylaw and background study are available at least two weeks prior and provide 20 days notice

**Prior to passing a DC Bylaw, the background study must be publicly available for at least 60 days

1.2.1 Recent Changes to the Act: Bills 23, 185, 17 and 60

Table 1-2 below summarizes the changes to the Act through four bills passed by the Ontario Legislature since the Region's last background study published in 2022:

- Bill 23: *More Homes Built Faster Act, 2022*
- Bill 185: *Cutting Red Tape to Build More Homes Act, 2024*
- Bill 17: *Protect Ontario by Building Faster and Smarter Act, 2025*
- Bill 60: *Fighting Delays, Building Faster Act, 2025*

The 2026 Bylaw and Background Study reflect these changes.

TABLE 1-2
DETAILED CHANGES TO THE ACT THROUGH ONTARIO LEGISLATURE BILLS

Amendments to the Act	Details
Bill 23: <i>More Homes Built Faster Act, 2022</i>	• Removal of housing services, growth studies, and land as DC eligible • DC discount for rental units and exemptions for non-profit, affordable ownership and rental, and attainable • Historical levels of service increased from 10 years to 15 years
Bill 185: <i>Cutting Red Tape to Build More Homes Act, 2024</i>	• Reinstated growth studies as DC eligible cost
Bill 17: <i>Protect Ontario by Building Faster and Smarter Act, 2025</i>	• Collect DCs for non-rental residential development at occupancy permit, or first occupancy • DC exemption for long-term care homes
Bill 60: <i>Fighting Delays, Building Faster Act, 2025</i>	• Land as an eligible class of services • Requirements to establish local service policies for each relevant service* • Associated regulatory change – Increased transparency for BTE assumptions

*Note: The Region does not require that local services (e.g., local roads) be paid/installed as a requirement for plan of subdivision approval or for approvals under section 53 of the Planning Act. As a result, the Region does not have a Local Services Policy. Should the Region ever want/need this authority, a new Local Service Policy in compliance with the Act would be brought to Council.

1.3 Growth Forecast

The first step in the rate calculation requires a development forecast to be prepared for future residential and non-residential development anticipated to occur over the following planning horizons:

- **25 year (2026-2051):** Water, Wastewater, Roads, Public Works, Ambulance, Police, Growth Studies, Public Health, LTC/Seniors Services, Courts, Waste Diversion, Land Acquisition (for Water, Wastewater, Roads, Public Works, Police)
- **20 year (2026-2045):** YNSE
- **10 year (2026-2035):** Transit, TYSSE, Land Acquisition (for Transit, Ambulance, Waste Diversion)

Chapter 2 explains the development forecast used for development charge calculations, based on the provincially approved York Region forecast to 2051.

For residential growth forecast, both gross and net population growth are estimated:

Gross population growth = Total population in new housing units

Net population growth = Growth in Census population, which accounts for change in population in both new and existing housing units

Typically, net population growth is used in the calculation of service levels, and gross population growth is used in the allocation of costs and calculation of DCs per capita. However, the 2021 Census data shows overall lower occupancy rates for newly constructed units in York Region as compared with existing units due to a shift toward a greater share of higher density units. With the Region's residential growth forecast being heavily weighted to higher density units, the resulting net population growth exceeds the gross population growth. As such, the lower of net and gross population has been used to calculate the maximum allowable funding envelope from historical service levels in this background study.

The non-residential portion of the forecast estimates the gross floor area (GFA) of building space to be developed over the planning horizon based on employment forecast for the Region.

Floor space per worker index is used to convert the employment forecast into GFA for the purposes of the DC study. Work at home employment, as well as employment not associated with a fixed place of work, is excluded from the DC calculations.

The detailed growth forecast can be found in Chapter 2 of this Background Study.

1.4 Council Approval of the Capital Program

To include an increase in need for service in the development charges calculation, Regional Council must indicate "...that it intends to ensure that such an increase in need will be met" (s.s.5 (1)3). This can be done if the increase in service forms part of a Council-approved Official Plan, capital forecast or similar expression of the intention of Council (O.Reg. 82/98

s.3). The capital program contained herein reflects York Region’s approved capital plan and previous approvals of York Region’s Transportation Master Plan and Water and Wastewater Master Plan.

1.5 Service Categories Potentially Involved

Table 1-3 below provides a range of municipal service categories, and identifies whether they can, subject to the subsection 2(4) of the Act, be included in the development charges calculation.

In addition, subsection 5(3) of the Act lists capital costs in respect of eligible services that are eligible for inclusion and two ineligible costs, such as “computer equipment” and “rolling stock with an estimated useful life of seven years or more.” In instances where rolling stock has an equivalent life, due to use, of seven years (e.g., police vehicles) they have been included as an eligible cost. In 2025, subsection 5(3) was amended by the Province to provide a class of services for land acquisition, however, YNSE and TYSSE are still permitted to include land acquisition costs in their service category.

TABLE 1-3
ELIGIBILITY OF MUNICIPAL SERVICES FOR DEVELOPMENT CHARGES RECOVERY

Service	Service Categories	DC Eligibility
Services Related to a Highway	Arterial roads	✓
	Traffic signals	✓
	Interchanges and grade separations	✓
Transit Services	Transit vehicles	✓
	Other transit infrastructure	✓
	Works yards	✓
	Rolling stock	✓
TYSSE	As defined in s. 5.1(1) of the Act	✓
YNSE	As defined in s. 5.1.1(1) of the Act	✓
Water Supply Services	Treatment plants	✓
	Distribution systems	✓
Wastewater Services	Treatment plants	✓
	Sewage trunks	✓
	Vehicles and equipment	✓
Waste Diversion Services	Collection, transfer vehicles and equipment	✗
	(not for waste diversion purposes)	
	Landfills, incineration, and other disposal facilities	✗
	Other waste diversion facilities and vehicles*	✓

Service	Service Categories	DC Eligibility
Police Services	Police detachments	✓
	Police vehicles*	✓
	Small equipment and gear	✓
	Communications systems	✓
Ambulance Services	Ambulance station space	✓
	Vehicles*	✓
Public Health Services	Facilities, vehicles*	✓
Long-Term Care/Seniors Services	Facilities	✓
Court Services	Facilities	✓
Provision of Headquarters for the General Administration of Municipalities and Local Boards	Office space (all services)	✗
	Office furniture	✗
	Computer equipment	✗
Growth Studies	Growth-related studies costs in support of DC-eligible services (e.g., DC studies, master plans)	✓
Land Acquisition	Land acquisition costs in support of DC-eligible services	✓

*Note: with 7+ years of useful life or the equivalent

1.6 Historical Service Level Calculation

Bill 23 amended the Act, extending historical levels of service (LOS) from 10 years to 15 years. Section 5(1) 4 of the Act provides that the increase in the need for service attributable to anticipated development must not include an increase that would result in the LOS exceeding the average level of that service provided in the municipality over the 15-year period immediately preceding the preparation of the background study. A review of the Region's capital service levels for buildings, vehicles, and equipment, as well as roads assets, has been prepared as a reference for the calculation of the maximum allowable funding envelope. For services with outstanding debt on completed projects, the historical level of service inventory has also been reduced to reflect the portion of assets that are still being recovered under this Bylaw.

To determine the funding envelope, any positive reserve balances are added to the LOS while negative balances are removed. The reserves are indicative of whether the municipality has constructed the service capacity needed for development that has already occurred.

In addition, any outstanding future debt principal payments to be recovered under this bylaw have been removed to determine the total funding envelope eligible for new projects.

Future servicing requirements for Water and Wastewater services are subject to provincial health and environmental requirements. Section 4(3) of O.Reg. 82/98 allows for the LOS to be determined under the requirements of Acts other than the Act if the average LOS determined is lower than the

standard LOS required under another Act.

Transit services, TYSSE, and the YNSE are based on a “planned” LOS and are not subject to the average historical service level cap.

Consistent with changes arising from Bill 60, Land Acquisition is not subject to the average historical service level cap.

The LOS calculation for each service can be found in Chapters 3 to 11, where applicable.

1.7 Growth-related Capital Program and In-Period DC-eligible Costs

Section 5(1) 3 of the Act requires that the increase in the need for service attributable to the anticipated development may be included only if the council of the municipality has indicated that it intends to ensure that such an increase in need will be met. The growth-related capital program included in the study ensures that DCs are only imposed to help pay for projects that have been, or are intended to be, purchased or built to accommodate anticipated development. The Act also requires that any available uncommitted excess capacity be netted from growth-related costs. The Region does not have uncommitted capacity for any of its services.

As required by Section 5(2) and Section 5(1) 5, 6 of the Act, the gross costs identified in the capital program have been reduced by the following to arrive at the in-period DC-eligible costs:

- Capital grants, subsidies or contributions
- Benefit to existing development (BTE)
- Level of service cap (LOS cap)
- Post period benefit (PPB)

Detailed growth-related capital program, methodologies for determining statutory deductions, and calculated in-period DC eligible costs for each service can be found in Chapters 3 to 11.

1.7.1 Applicable Credits

Section 8(1) 5 of O.Reg. 82/98 indicates that a development charge background study must set out “the estimated value of credits that are being carried forward relating to the service.” A credit is, in effect, a municipal payment liability linked to the prior provision of infrastructure by a landowner, or from situations where a landowner requests the advancement of works from the capital plan and provides securities that enable the Region to construct those works. Credits have been included in the development charges calculation to ensure that the necessary development charge “funding room” has been provided.

York Region has made agreements with respect to several prepaid development charges credits, which are incorporated in the calculation of the charge, for each of the services involved, see the Region’s [Development Charge Credit Policy](#) and Chapter 13.

1.8 Attribution to Types of Development

The growth-related in-period DC eligible costs are allocated between the residential and the non-residential sectors based on assessment of use to which the two types of developments are expected to require capital expenditures. Table 1-4 summarizes the basis of cost allocation by service.

TABLE 1-4
RESIDENTIAL/NON-RESIDENTIAL COST SHARE BY SERVICE

Service	Residential Cost Share	Non-Residential Cost Share	Basis of Allocation
Water & Wastewater	80%	20%	Incremental flow estimates
Waste Diversion and Long-Term Care/ Seniors Services	100%	0%	All costs allocated to residential
Public Health	97%	3%	Based on a survey of current program services
Ambulance Services	90%	10%	Population and employment growth, with population weighted at three times that of employment to reflect increased per-capita needs related to age and time spent in residences.
Transit, TYSSE (10-year horizon)	75%	25%	Population and employment growth, employment further allocated based on trip generation rates
YNSE (20-year horizon)	75%	25%	
Roads, Public Works (2051 horizon)	76%	24%	
Growth Studies	79%	21%	Weighted average based on services with growth studies
Land (10 Year horizon)	78%	22%	Weighted average based on services with land acquisitions
Land (2051 horizon)	76%	24%	
All other services*	76%	24%	Population and employment growth

*All other services include police and court services

The residential component of the DC is applied to different housing types based on average occupancy factors. The non-residential component has been further categorized into retail,

industrial, office, institutional, and hotel.

1.9 Reserve Fund Balances Allocation and Cash Flow Analysis

A cash flow analysis is used to account for the timing of projects and receipt of DCs, together with interest earnings and/or borrowing costs and inflation. This is done through the establishment of a reserve continuity schedule.

Opening reserve balances are allocated to rate categories. Negative balances are allocated on the basis of forecasted residential and non-residential growth. Positive reserve balances are allocated based on actual development charge collections.

Cash flow analysis can be found in Chapter 12.

1.10 Other Requirements of the DC Study

1.10.1 Asset Management Plan

Section 10(3) of the Act requires that the asset management plan shall:

- a) Deal with all assets whose capital costs are proposed to be funded under the DC bylaw
- b) Demonstrate that all the assets included are financially sustainable over their full life cycle
- c) Contain any other information that is prescribed
- d) Be prepared in the prescribed manner

The Asset Management Plan can be found in Chapter 14.

1.10.2 Long-term Capital and Operating Impacts

Section 10(2)(c) of the Act requires an examination of the long-term capital and operating costs for capital infrastructure required for each service to which the development charge by-law would relate. The analysis of long-term capital and operating impacts can be found in Chapter 14.

1.10.3 Consideration of Area Rating

Council must consider the use of area rating, also known as area-specific development charges, as part of the DC Background Study. The Act permits the Region to designate the areas where development charges shall be imposed. The charges may apply to all lands in the Region or only to designated areas as specified in the DC Bylaw.

Council approved a Region-wide approach for all services included in the 2026 Bylaw in [December 2023](#). As part of this approval and consideration, Council received a memorandum from Hemson Consulting that, as the first step in the bylaw update process, recommended that a Region-wide approach to calculating DCs be maintained. Staff continued working with Hemson on this throughout 2024 and 2025 and, through memorandum, their recommendation was maintained (see Appendix B). Finally, this approach was reaffirmed in [June 2025](#) (discussed in more detail in Chapter 13).

In addition to the Region-wide DC bylaw, since 2006, the Region has used an area-specific

wastewater DC for its standalone wastewater servicing solution in the Village of Nobleton. The Nobleton Wastewater Area-specific DC Bylaw is being tabled concurrently with the 2026 Bylaw.

1.10.4 Sixty-day Circulation Period of the DC Background Study

Municipalities must ensure that a development charges background study is made available to the public at least 60 days prior to the passing of the development charges bylaw and until the bylaw expires or is repealed by posting the study on the website of the municipality or, if there is no such website, in the municipal office.

1.10.5 Rules for Development Charges Payable

The rules for determining if development charges are payable in any particular case and for determining the amount of the development charges involved, are set out in the proposed Bylaw. The quantum of the development charges payable is calculated in Chapter 12 and summarized in the Executive Summary.

The bylaw includes rules which deal with matters such as: multiple charges, the connection between servicing needs and development, the list of services for which charges are being imposed, types of development approval triggering the need for the imposition of development charges, the method used in calculating development charges, the quantum of the charge, the timing of calculation and payment, the alternative means of payment, exemptions, indexing and charges imposed on redevelopment.

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2 ANTICIPATED DEVELOPMENT IN YORK REGION

This chapter details the development forecast used in calculating the development charges, as well as a summary of the forecast results.

2.1 Development Charges Growth Forecast

The development forecast used as input to the development charges calculations in this background study is based on the 2051 Provincially approved York Region population and employment forecast and is aligned with the Region's infrastructure Master Plans. This forecast was developed through York Region's municipal comprehensive review and approved by the Province in November 2022. Subsequent updates were made in 2024 and 2025 due to new provincial legislation and changing market conditions. The forecast was developed based on the Province's 2020 Land Needs Assessment methodology and accounts for a range of key factors including:

- Provincial Planning Statement policy directions
- Regional and local municipal policies
- Provincial policy targets for intensification and greenfield density
- Residential and employment land supply
- Changing demographic and economic factors
- Infrastructure location, timing, and capacity

2.2 Population and Housing Unit Growth Forecast

The methodology used to generate the population and residential unit mix forecast is outlined in this document and is based on the Provincially approved forecast, with updates to reflect Provincial legislative changes, and includes analysis of historical trends from CMHC data on completions, units under construction, and length of construction, and research related to density assumptions for residential buildings.

Net population growth refers to the growth in Census population, which accounts for change in population in both new and existing housing units. The mid-year 2051 net population forecast of 2,047,700 is based on anticipated levels of housing growth in York Region, considering changing demographics, anticipated timing of servicing infrastructure, market demand, housing supply, and intensification policies. This population forecast includes the Census undercount but does not include the Region's institutional population. Table 2-1 below summarizes the Census population and housing unit forecast.

TABLE 2-1
CENSUS POPULATION AND HOUSING UNIT GROWTH FORECAST SUMMARY

Year End	Census Population (excl. institutional population)	Housing Units			
		Single and Semi-Detached Dwellings	Multiple Unit Dwellings ¹	Apartments ²	Total Households
2025	1,295,100	274,971	71,857	77,722	424,550
2035	1,554,400	302,121	93,039	116,843	512,003
2045	1,844,400	325,379	115,133	168,850	609,362
Mid-2051	2,047,700	340,490	131,911	204,042	676,443
2026-2035	259,300	27,150	21,182	39,120	87,453
2026-2045	549,300	50,408	43,276	91,128	184,812
2026-2051	752,600	65,519	60,054	126,320	251,893

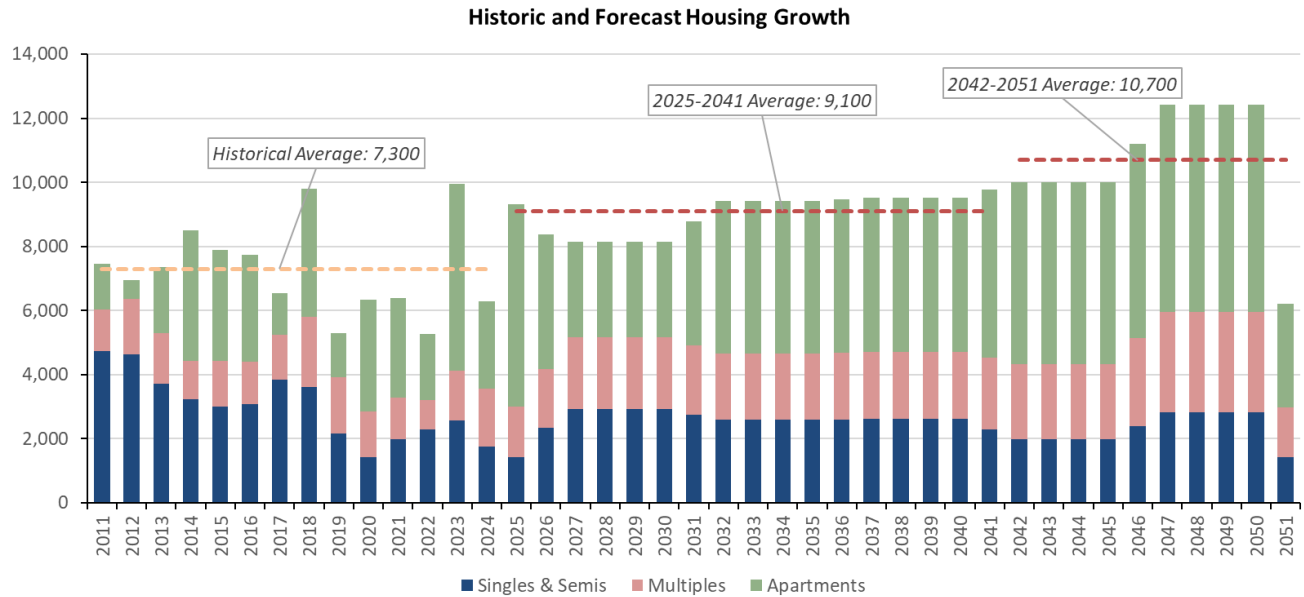
Note: Numbers may not sum due to rounding

¹ Multiple dwellings consist of row and duplex units.

² Apartment category includes stacked townhouses

From 2026 to mid-2051, the Region is expected to add nearly 252,000 residential units, of which 26% are single and semi-detached dwellings, 24% for multiple unit dwellings, and the remaining 50% are apartments. The housing unit mix forecast to 2051 assumes a gradual shift in the Region's housing mix to higher density forms of housing over the forecast period. This change in housing mix is required to respond to the changing demographics of the Region and to align with the Provincial Planning Statement policy directions. Figure 2-1 below shows the historical and forecast housing growth by type in the Region.

FIGURE 2-1
HISTORICAL AND FORECAST HOUSING GROWTH (2011-2051)



Note: 2051 is a half year. Historic growth is based on CMHC Completions data.

2.3 Persons Per Unit Assumptions

'Average' persons per unit (PPU) by dwelling type are based on historical data of PPU's for recently constructed units from Statistics Canada (2021). The 'total unit' PPU's are based on the unit type PPU's weighted by housing forecast mix, which are then adjusted to account for Census undercount.

The Region's forecast includes higher PPU assumptions for higher density structure types than what was used in previous DC bylaws, reflecting up-to-date Census data, which has observed a shift toward a greater number of families moving into row and apartment structure types. This shift is driven by affordability challenges that are likely to persist, increasing demand in the Region's intensification areas, as well as the policy shift required to achieve the Provincial policy targets for intensification and greenfield density.

Table 2-2 summarizes the PPU assumptions informing the housing forecast.

TABLE 2-2
PPU ASSUMPTIONS FOR DC RATE CALCULATIONS

Housing Type	10-Year Average PPU	20-Year Average PPU	25.5-Year Average PPU
Single and Semi-Detached Dwellings	3.78	3.78	3.78
Multiple Unit Dwellings	3.23	3.23	3.23
Apartments	2.14	2.14	2.14
Large Apartment (≥ 700 sq. ft.)	2.62	2.62	2.62
Small Apartment (< 700 sq. ft.)	1.66	1.66	1.66
Weighted PPU	2.91	2.84	2.83

Gross population growth only includes the population in new housing units, with no consideration for the change in the existing units. For the purpose of DC rate calculation, the population in new units for each of the DC forecast periods was estimated by applying the persons per unit (PPU) by dwelling type to the forecast of housing units as detailed in the following pages.

YORK REGION 10-YEAR GROWTH FORECAST: 2026 TO 2035

ESTIMATED YORK REGION POPULATION BY DECEMBER 31, 2025: 1,295,100, including:

- the 2021 Census population with an undercount adjustment
- CMHC housing completion data
- estimates for additional units to be completed in 2025 x PPU (does not include institutional population) adjusted for an estimated change in housing unit occupancy

Average Persons Per Unit (PPU) Assumptions

	PPU		Housing Mix*		Weight
Single and Semi-Detached Dwellings	3.78	x	31.0%	=	1.17
Multiple Unit Dwellings	3.23	x	24.2%	=	0.78
Apartments	2.14	x	44.7%	=	0.96
Weighted Average					2.91

Persons Per Unit (PPU): Based on census 2021 and adjustments to align with 2051 forecast and adjusted for Census undercount.

* Based on estimated forecast mix for the 2026 to 2035 period.

NEW HOUSING UNITS' OCCUPANTS – END OF 2025 TO END OF 2035

Household Unit Growth		PPU		Gross Population Increase
87,452	x	2.91	=	254,777

Note: Numbers may not sum due to rounding

CHANGE IN HOUSING UNIT OCCUPANCY – END OF 2025 TO END OF 2035

Occupied Household at Dec. 31, 2025		PPU Change		Total Population Change
424,550	x	1.07%	=	4,523

Net Population Increase **259,300**

Note: Numbers may not add up due to rounding

FORECAST FOR END OF 2035

Total Households	Total Net Population
512,003	1,554,400

Notes for the 2035 Growth Forecast

CHANGE IN HOUSING UNIT OCCUPANCY – END OF 2025 TO END OF 2035

December 31, 2025, occupied household estimate: Based on York Region Monthly Estimates households plus estimated housing growth in 2025

$$\text{PPU change rate} = \frac{\text{Gross population increase} + \text{Year-end 2025 population estimate} - \text{2035 year-end population forecast}}{\text{2025 year-end household estimate}}$$

Total population change = PPU change rate x 2025 year-end household estimate

Forecast end of 2035: Households - 2035 year-end forecast; Population – 2035 year-end forecast (not incl. institutional population)

Net population increase = 2035 year-end forecast – 2025 year-end estimate

YORK REGION 20-YEAR GROWTH FORECAST: 2026 TO 2045

ESTIMATED YORK REGION POPULATION BY DECEMBER 31, 2025: 1,295,100, including:

- the 2021 Census population with an undercount adjustment
- CMHC housing completion data
- estimates for additional units to be completed in 2025 x PPU (does not include institutional population) adjusted for an estimated change in housing unit occupancy

Average Persons Per Unit (PPU) Assumptions

	PPU		Housing Mix		Weight
Single and Semi-Detached Dwellings	3.78	x	27.3%	=	1.03
Multiple Unit Dwellings	3.23	x	23.4%	=	0.76
Apartments	2.14	x	49.3%	=	1.06
Weighted Average					2.84

Persons Per Unit (PPU): Based on census 2021 and adjustments to align with 2051 forecast and adjusted for Census undercount.

* Based on estimated forecast mix for the 2026 to 2045 period.

NEW HOUSING UNITS' OCCUPANTS – END OF 2025 TO END OF 2045

Household Unit Growth		PPU		Gross Population Increase
184,812	x	2.84	=	525,441

Note: Numbers may not sum due to rounding

CHANGE IN HOUSING UNIT OCCUPANCY – END OF 2025 TO END OF 2045

Occupied Household at Dec. 31, 2025		PPU Change		Total Population Change
424,550	x	5.62%	=	23,859

Net Population Increase **549,300**

Note: Numbers may not sum due to rounding

FORECAST FOR END OF 2045

Total Households	Total Net Population
609,362	1,844,400

Notes for the 2045 Growth Forecast

CHANGE IN HOUSING UNIT OCCUPANCY – END OF 2025 TO END OF 2045

December 31, 2025, occupied household estimate: Based on York Region Monthly Estimates households plus estimated housing growth in 2025

$$\text{PPU change rate} = \frac{\text{Gross population increase} + \text{Year-end 2025 population estimate} - \text{2045 year-end population forecast}}{\text{2025 year-end household estimate}}$$

Total population change = PPU change rate x 2025 year-end household estimate

Forecast for end of 2045: Households – 2045 year-end forecast; Population – 2045 year-end forecast (not incl. institutional population)

Net population increase = 2045 year-end forecast – 2025 year-end estimate

YORK REGION 25.5-YEAR GROWTH FORECAST: 2026 TO MID-2051

ESTIMATED YORK REGION POPULATION BY DECEMBER 31, 2025: 1,295,100, including:

- the 2021 Census population with an undercount adjustment
- CMHC housing completion data
- estimates for additional units to be completed in 2025 x PPU (does not include institutional population) adjusted for an estimated change in housing unit occupancy

Average Persons Per Unit (PPU) Assumptions

	PPU		Housing Mix		Weight
Single and Semi-Detached Dwellings	3.78	x	26.0%	=	0.98
Multiple Unit Dwellings	3.23	x	23.8%	=	0.77
Apartments	2.14	x	50.2%	=	1.08
Weighted Average					2.83

Persons Per Unit (PPU): Based on census 2021 and adjustments to align with 2051 forecast and adjusted for Census undercount.

* Based on estimated forecast mix for the 2026 to mid-2051 period.

NEW HOUSING UNITS' OCCUPANTS – END OF 2025 TO MID-2051

Household Unit Growth		PPU		Gross Population Increase
251,893	x	2.83	=	712,123

Note: Numbers may not sum due to rounding

CHANGE IN HOUSING UNIT OCCUPANCY – END OF 2025 TO MID-2051

Occupied Household at Dec. 31, 2025		PPU Change		Total Population Change
424,550	x	9.53%	=	40,477
Net Population Increase				752,600

Note: Numbers may not sum due to rounding

FORECAST FOR MID-YEAR 2051

Total Households	Total Net Population
676,443	2,047,700

Notes for the 2051 Growth Forecast

CHANGE IN HOUSING UNIT OCCUPANCY – END OF 2025 TO MID-2051

December 31, 2025, occupied household estimate: Based on York Region Monthly Estimates households plus estimated housing growth in 2025

$$\text{PPU change rate} = \frac{\text{Gross population increase} + \text{Year-end 2025 population estimate} - \text{2051 mid-year population forecast}}{\text{2025 year-end household estimate}}$$

Total population change = PPU change rate x 2025 year-end household estimate

Forecast for mid-2051: Households - 2051 mid-year forecast; Population – 2051 mid-year forecast (not incl. institutional population)

Net population increase = 2051 mid-year forecast – 2025 year-end estimate

2.4 Employment and Non-Residential Space Forecast

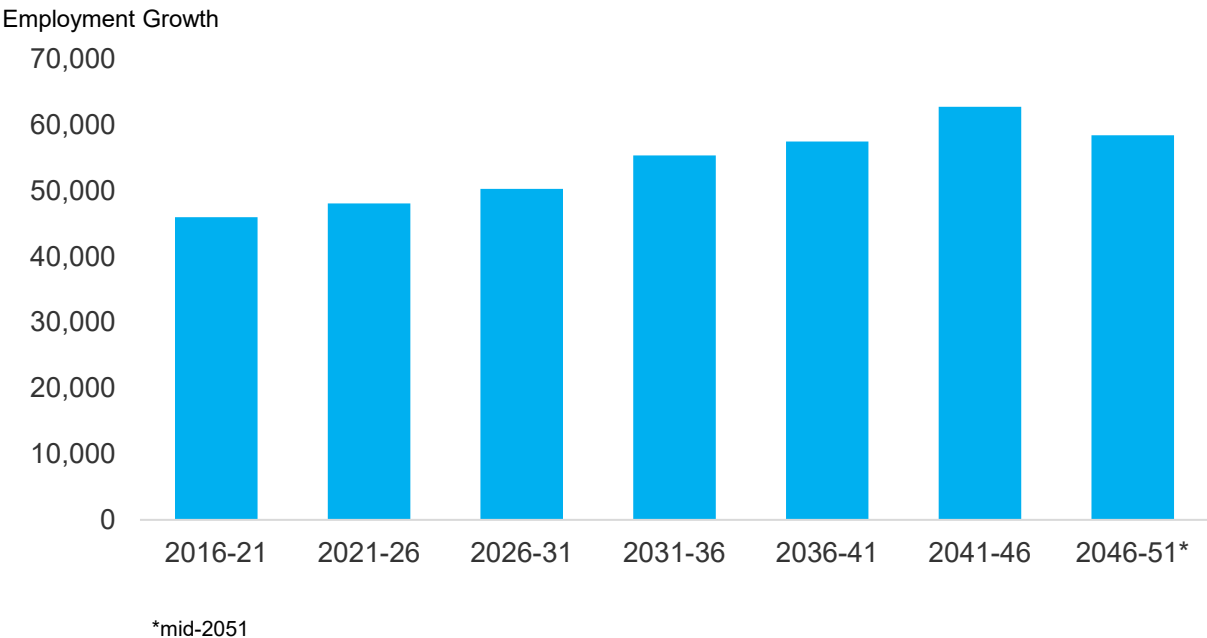
Consistent with the population forecast, the employment forecast is based on the Provincially approved forecast, with updates to reflect Provincial legislative changes, and includes analysis of the Region’s building permit data, employment survey, and research related to density and work at home assumptions for non-residential buildings.

The forecast total employment to mid-2051 is 989,200 jobs (Table 2-3) with growth of approximately 295,000 jobs over the 25.5-year forecast period. To calculate non-residential development charge rates, work-at-home employment was removed from the total employment forecast growth, as it does not result in new building space. There was also an adjustment made to account for some employment growth that will occur in existing space and therefore not require new building space.

The employment growth (less work at home employment) by building type is estimated by examining the forecast by the four employment types – major office, employment land, population-related, and rural employment. The shares of growth within each employment type by the four building types (industrial, office, institutional, and retail) were estimated by examining historical shares of employment growth using York Region’s building permit data and employment survey data. In addition, a hotel space forecast was also generated as a segment of the retail building type.

Figure 2-2 shows historical forecast year-end to year-end employment growth except for 2051 which is to mid-year.

FIGURE 2-2
YORK REGION HISTORICAL AND FORECAST EMPLOYMENT GROWTH



To derive the total employment growth that will generate new non-residential space (Table 2-3), the following deductions are made:

1. Work-at-Home Employment

Work-at-home employment is based on a projection that calculates work-at-home as a share of the Region's labour force. Work-at-home employment in the Region is forecast to increase from about 10.7% to 12.0% as a share of total employment over the forecast period. Work-at-home employment was assumed through two forecast categories – Base Work at Home and Post-COVID Work at Home. Base work-at-home is calculated as a percentage of the Region's total population. A post-COVID work-at-home factor of 1.5% of the population was added to the forecast in addition to the base work at home figures to account for the fact that work at home in the Region has not returned to pre-pandemic levels, and to account for the shift in workplace patterns since the pandemic.

2. GFA Growth Adjustment Factor

An adjustment factor is applied to the employment growth (less the work-at-home employment growth) to account for employment growth that does not require new floor space. Recent development trends suggest that the forecast employment growth does not align with growth occurring in new space. This could be due to existing space achieving planned occupancy (previously unoccupied space), and/or through renovations of existing space allowing for higher employment density. In addition, the adjustment factor also accounts for the anticipated continued increase in contracting out and growth in no-fixed place of work employment. The adjustment factor is a necessary modification to the employment forecast.

TABLE 2-3
EMPLOYMENT GROWTH FORECAST

Year End	Total Emp.	Emp. Growth	Employment Growth Adjusted for Work-At-Home						Employment Growth Requiring New Space					
			Retail	Ind.	Office	Inst.	Hotel	Total	Retail	Ind.	Office	Inst.	Hotel	Total
2025	693,850													
2026	704,500	10,650	2,370	3,494	2,134	1,700	43	9,741	2,195	3,067	1,920	1,615	43	8,841
2027	714,450	9,950	1,558	3,116	2,674	1,080	44	8,472	1,468	2,790	2,407	1,026	44	7,735
2028	724,400	9,950	1,558	3,116	2,674	1,080	44	8,472	1,468	2,790	2,407	1,026	44	7,735
2029	734,350	9,950	1,558	3,116	2,674	1,080	44	8,472	1,468	2,790	2,407	1,026	44	7,735
2030	744,300	9,950	1,558	3,116	2,674	1,080	44	8,472	1,468	2,790	2,407	1,026	44	7,735
2031	754,850	10,550	1,653	3,303	2,836	1,145	45	8,983	1,559	2,959	2,552	1,088	45	8,203
2032	765,900	11,050	1,781	3,294	3,160	1,261	46	9,543	1,678	2,948	2,844	1,198	46	8,715
2033	776,950	11,050	1,781	3,294	3,160	1,261	46	9,543	1,678	2,948	2,844	1,198	46	8,715
2034	788,000	11,050	1,781	3,294	3,160	1,261	46	9,543	1,678	2,948	2,844	1,198	46	8,715
2035	799,050	11,050	1,781	3,294	3,160	1,261	46	9,543	1,678	2,948	2,844	1,198	46	8,715
2036	810,300	11,250	1,813	3,354	3,217	1,284	47	9,715	1,709	3,002	2,896	1,220	47	8,873
2037	821,700	11,400	1,844	3,162	3,452	1,334	48	9,838	1,737	2,828	3,106	1,267	48	8,986
2038	833,100	11,400	1,844	3,162	3,452	1,334	48	9,838	1,737	2,828	3,106	1,267	48	8,986
2039	844,500	11,400	1,844	3,162	3,452	1,334	48	9,838	1,737	2,828	3,106	1,267	48	8,986
2040	855,900	11,400	1,844	3,162	3,452	1,334	48	9,838	1,737	2,828	3,106	1,267	48	8,986
2041	867,850	11,950	1,932	3,314	3,618	1,398	50	10,313	1,821	2,966	3,256	1,328	50	9,421
2042	880,350	12,500	2,038	3,265	3,835	1,520	53	10,711	1,932	2,937	3,451	1,444	53	9,817
2043	892,900	12,550	2,046	3,278	3,850	1,526	53	10,754	1,940	2,948	3,465	1,449	53	9,856
2044	905,450	12,550	2,046	3,278	3,850	1,526	53	10,754	1,940	2,948	3,465	1,449	53	9,856
2045	917,950	12,500	2,038	3,265	3,835	1,520	53	10,711	1,932	2,937	3,451	1,444	53	9,817
2046	930,700	12,750	2,076	3,331	3,911	1,550	57	10,925	1,968	2,995	3,520	1,473	57	10,013
2047	943,700	13,000	1,922	3,388	3,818	1,407	61	10,595	1,821	3,047	3,436	1,336	61	9,701
2048	956,700	13,000	1,922	3,388	3,818	1,407	61	10,595	1,821	3,047	3,436	1,336	61	9,701
2049	969,700	13,000	1,922	3,388	3,818	1,407	61	10,595	1,821	3,047	3,436	1,336	61	9,701
2050	982,700	13,000	1,922	3,388	3,818	1,407	61	10,595	1,821	3,047	3,436	1,336	61	9,701
Mid-2051	989,200	6,500	961	1,694	1,909	703	30	5,298	910	1,522	1,718	668	30	4,849
2026-35			17,378	32,436	28,307	12,212	450	90,783	16,337	28,980	25,477	11,601	450	82,844
2026-45			36,667	64,839	64,319	26,318	952	193,095	34,557	58,030	57,887	25,002	952	176,429
2026-51			47,390	83,416	85,411	34,198	1,283	251,699	44,718	74,736	76,870	32,488	1,283	230,095

The forecast growth in non-residential space is derived by multiplying the employment growth requiring new space for each building type with employee density assumptions also known as floor space per worker (FSW). The FSW assumptions were derived by examining industry standards and the observed employment densities of recently constructed buildings using data and information from the York Region Employment Survey and building permit data. Table 2-4 summarizes the FSW assumptions used in the non-residential space forecast (Table 2-5).

TABLE 2-4
NON-RESIDENTIAL FSW PER EMPLOYEE ASSUMPTIONS

Employment Type	Sq. Ft. per Employee
Retail	430
Industrial	950
Office	250
Institutional	700
Hotel	2,000

TABLE 2-5
NON-RESIDENTIAL GFA GROWTH FORECAST (SQ FT)

Year	Retail	Industrial	Office	Institutional	Hotel	Total
2026	943,722	2,913,929	480,064	1,130,771	86,024	5,554,510
2027	631,176	2,650,547	601,735	718,353	88,509	4,690,320
2028	631,198	2,650,547	601,735	718,353	88,407	4,690,241
2029	631,154	2,650,547	601,735	718,353	88,610	4,690,400
2030	631,198	2,650,547	601,735	718,353	88,407	4,690,241
2031	670,235	2,811,176	638,021	761,671	90,384	4,971,486
2032	721,519	2,800,819	711,027	838,699	92,588	5,164,653
2033	721,563	2,800,819	711,027	838,699	92,385	5,164,494
2034	721,519	2,800,819	711,027	838,699	92,588	5,164,653
2035	721,563	2,800,819	711,027	838,699	92,385	5,164,494
2036	734,696	2,851,795	723,896	853,880	94,134	5,258,401
2037	746,847	2,686,834	776,609	886,780	95,503	5,192,574
2038	746,804	2,686,834	776,609	886,780	95,706	5,192,733
2039	746,847	2,686,834	776,609	886,780	95,503	5,192,574
2040	746,804	2,686,834	776,609	886,780	95,706	5,192,733
2041	782,954	2,817,263	814,077	929,563	100,953	5,444,810
2042	830,765	2,789,861	862,815	1,010,566	106,606	5,600,613
2043	834,139	2,801,028	866,266	1,014,609	106,808	5,622,851
2044	834,183	2,801,028	866,266	1,014,609	106,606	5,622,691
2045	830,765	2,789,861	862,815	1,010,566	106,606	5,600,613
2046	846,228	2,845,698	880,071	1,030,778	114,160	5,716,935
2047	782,951	2,894,619	859,052	935,383	121,714	5,593,719
2048	782,945	2,894,619	859,052	935,383	121,740	5,593,739
2049	782,989	2,894,619	859,052	935,383	121,537	5,593,579
2050	782,951	2,894,619	859,052	935,383	121,714	5,593,719
mid-2051	391,117	1,446,183	429,526	467,691	60,857	2,795,375
2026-2035	7,024,848	27,530,571	6,369,131	8,120,653	900,287	49,945,490
2026-2045	14,859,653	55,128,741	14,471,704	17,501,567	1,904,418	103,866,082
2026-2051	19,228,833	70,999,097	19,217,510	22,741,568	2,566,140	134,753,148

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3 WATER: CAPITAL FORECASTS AND DC-RECOVERABLE COSTS

3.1 Program Description

The water capital program (Table 3-4) consists of infrastructure and initiatives required to support growth as recommended by the Amendment to the 2022 York Region Water and Wastewater Master Plan (2022 Master Plan). The program consists of several projects involving a combination of different types of assets such as:

- Water supply including wells, treatment plants and cost-shared projects with the City of Toronto and the Region of Peel
- Water pumping stations
- Water storage facilities
- Watermains and water system interconnections

For reference, a map of the long term water infrastructure plan showing growth related infrastructure recommended by the Amendment to the 2022 Master Plan endorsed by Council in 2025 can be found in Figure 3-1 at the end of this chapter.

3.2 Level of Service

Water servicing in York Region is provided in accordance with provincial design guidelines and requirements and recognizes engineering design standards. When another Act or Provincial Agency requires a higher level of service than what is permitted under section 5(1) 4 of the Act, development charges may be established based on the prescribed level of service as required under another Act.

Through the Water and Wastewater Master Plan process, design unit rates are developed to assist in identifying infrastructure required to accommodate growth over the long term. Water design unit rates recommended by the 2022 Master Plan and carried into the Amendment for the York Water System shown in Table 3-1 have been derived from the Regional water consumption forecast model that uses regression analysis of past water consumption trends including savings achieved through water conservation efforts. Design unit rates will continue to be monitored and adjusted as the regional water consumption model is recalibrated with flow data becoming available ensuring that the consumption forecast model is kept reasonably accurate and up to date for inform long term infrastructure planning investments.

TABLE 3-1
2051 WATER DESIGN UNIT RATES

	Residential (l/c/d*)	Employment (l/c/d)
2022 Master Plan	195	151
2016 Master Plan	189	144
2009 Master Plan	239	228

* Litres per capita per day

** While using the same methodology to estimate unit rates (i.e., Water Consumption Forecast Model), the 2022 Master Plan and Amendment unit rates are marginally higher than those in the 2016 Master Plan. This is attributed to recalibration of existing flows with measured water production data since 2016.

3.3 Benefit to Existing Development Deduction

As with other services, the methodology for estimating the benefit to existing deduction is based on funding the works necessary to meet the increased needs arising from development. Therefore, when a project was required to meet an increase in need due to development, no benefit to existing was allocated. In cases where benefit to existing applies, it was addressed on a project-by-project basis.

1. In cases of **enhancements and/or modification of existing treatment processes** to meet statutory requirements, the following methodology applies:
 - a) No benefit to existing applies where a growth project requires enhancement and/or modification of an existing treatment process to meet stringent regulatory requirements as part of the project approval requirements. Existing residents should not be asked to pay for improvements they don't need if growth does not occur
 - b) Where it can be demonstrated that enhancement of treatment process is required regardless of the growth project, then a portion of the project can be considered benefit to existing
2. In the case of **enhancements for system security**:
 - a) No benefit to existing applies to growth projects which add system security
 - b) If a portion of the project is triggered solely by the need to provide system redundancy, and is not required for growth, then the corresponding cost will be considered benefit to existing and is not included in the development charges rate calculation

3. In the case of growth projects **replacing/decommissioning existing facilities**, the following methodology applies:

- a) If the replacement year of an existing facility is within 10 years of the timing of the growth project, the two projects can be combined. As such, where a growth project replaces a facility within 10 years of the end of its useful life as identified in a completed condition assessment, the Region's Asset Management Plan or established under the Public Sector Accounting Board (PSAB) reporting a portion of the cost can be considered as benefit to existing and is calculated as follows:

$$BTE = \frac{C_o}{C_u} x P$$

Where:

C_o is the capacity of the existing facility to be replaced

C_u is the total capacity of the new facility

P is the cost of the project within the DC period including facility decommissioning

- b) Where a growth project advances the replacement of an existing facility by more than 10 years from the end of its expected useful life, no benefit to existing applies, and the replacement cost would be fully attributable to growth because:
 - The existing facility is still sound, and the service received by the residents will not noticeably and tangibly be increased by the new facility
 - The time value of money for improvements is higher when payments are advanced
 - Funds collected to cover the specific facility replacement have not yet built up to the target amount

3.4 Post Period Benefit Deduction

Where infrastructure is sized to accommodate growth beyond the Bylaw planning horizon, the additional cost of providing the oversized infrastructure has been recognized as post period benefit and calculated on a project-by-project basis, as follows:

1. **In the case of discrete assets**, such as groundwater wells, storage facilities, treatment plants, and pumping stations, a pro-rated capacity method is used. This method is based on pro-rating the cost of capacity attributable to growth beyond the planning horizon (post 2051), excluding certain base costs that would be required, regardless of the planning period or capacity of the project. Such post-period costs would be eligible for recovery in subsequent development charges bylaws.

$$PPB = \frac{C_u - F_{pp}}{C_u - C_e} \times P_{net}$$

Where:

C_u is the total capacity immediately after new facility completion in the service area

F_{pp} is the estimated flows in the service area up to the Bylaw planning period

C_e is the existing capacity before commissioning the new facility

P_{net} is the cost of the project excluding certain base costs, such as:

- Environmental Assessment costs which are expected to be generally the same for a facility sized for 2051 or for other year
- Supervisory Control and Data Acquisition System costs are expected to be generally the same for a facility regardless of its planning horizon
- For a pumping facility, normally at least one pump is required for standby. If a standby pump is required for the new facility, the hypothetical cost of one-pump station is considered base cost and calculated as:

Base Cost = P / Number of pumps

Where:

P is the project cost excluding environmental assessment and SCADA system costs

- Other fixed costs, where applicable, on a project-by-project basis.

No post period benefit applies for decommissioning projects triggered by growth, as there is no benefit to new developments beyond 2051.

2. The determination of post period benefit **for Peel and Toronto cost-shared projects** (through partnership servicing agreements) is based on a pro-rated capacity method, which has been used since 2012, and calculated as follows

$$PPB = \frac{C_{agt} - D_{2051}}{C_{agt} - C_{2026}} \times P_{cs}$$

Where:

C_{agt} is the total capacity that York Region secured with municipal partners (or 535 ML/d from the City of Toronto and 331 ML/d from the Region of Peel)

D_{2051} is the estimated Lake Ontario based demand required from Toronto and Peel water systems in 2051.

C_{2026} is the capacity that York Region secured from Toronto and Peel in 2026.

P_{cs} is the total York Region share of projects in Toronto and Peel from 2026 onwards

3. **In the case of linear assets**, the marginal cost approach is used. The cost of a project (including planning, design, construction, contingency and project management) required to service growth within the Bylaw planning horizon is determined. The additional, or marginal costs required to increase the infrastructure size to service beyond 2051 is considered to provide a post-period benefit.

This approach requires estimating the size of watermain to service 2051 growth needs while considering the following criteria:

- Minimum size of 300mm in diameter Capacity to meet maximum day demand plus
- Fire flow need in 2051 Capacity to meet peak hour demand in 2051

Cost estimates are derived from cost valuation models developed for the 2022 Master Plan and supporting the Amendment.

3.5 Grants, Subsidies, and Other Contributions

Any applicable grants, subsidies and other contributions have been deducted from the development charge eligible costs in accordance with the requirements of the Act. The grants are primarily from the senior levels of government; however, the amounts vary by project and are not based on a set formula.

3.6 Residential versus Non-Residential Allocation

The residential vs. non-residential allocation is based on incremental flow estimates as set out in Table 3-2. The residential share is 80.0%, and the non-residential share is 20.0%.

TABLE 3-2
WATER / WASTEWATER DEMAND FORECAST CALCULATIONS:
FLOW SPLIT RESIDENTIAL VERSUS NON-RESIDENTIAL

Residential Component	
Gross Population Growth in new units (2026 - 2051)	712,123
Non-Residential Component	
Employment Growth in new space (2026 – 2051)	230,095
Residential / Non-Residential Cost Share Ratio	
Proportion	= Flow per capita x growth
Residential	= 195 x 712,123 = 138,863,985 (see notes 1 and 2)
Non-Residential	= 151 x 230,095 = 34,744,345 (see notes 1 and 2)
Total	= 173,608,330
Residential share 80.0%	
Non-Residential share 20.0%	

Note 1 - Unit consumption rates as per Table 3-1

Note 2 - Population growth figures can be found in the anticipated development section of the background study. These figures exclude populations in institutions. Employment population only includes employment growth that would be generated by new development.

The cost share attributable to non-residential development (shown in Table 3-3) was divided among retail, institutional office and industrial, and hotel uses. This attribution is based on the incremental growth in employment by type.

TABLE 3-3
NON-RESIDENTIAL ALLOCATION

Retail	Industrial/ Office/ Institutional	Hotel
3.9%	16.0%	0.1%

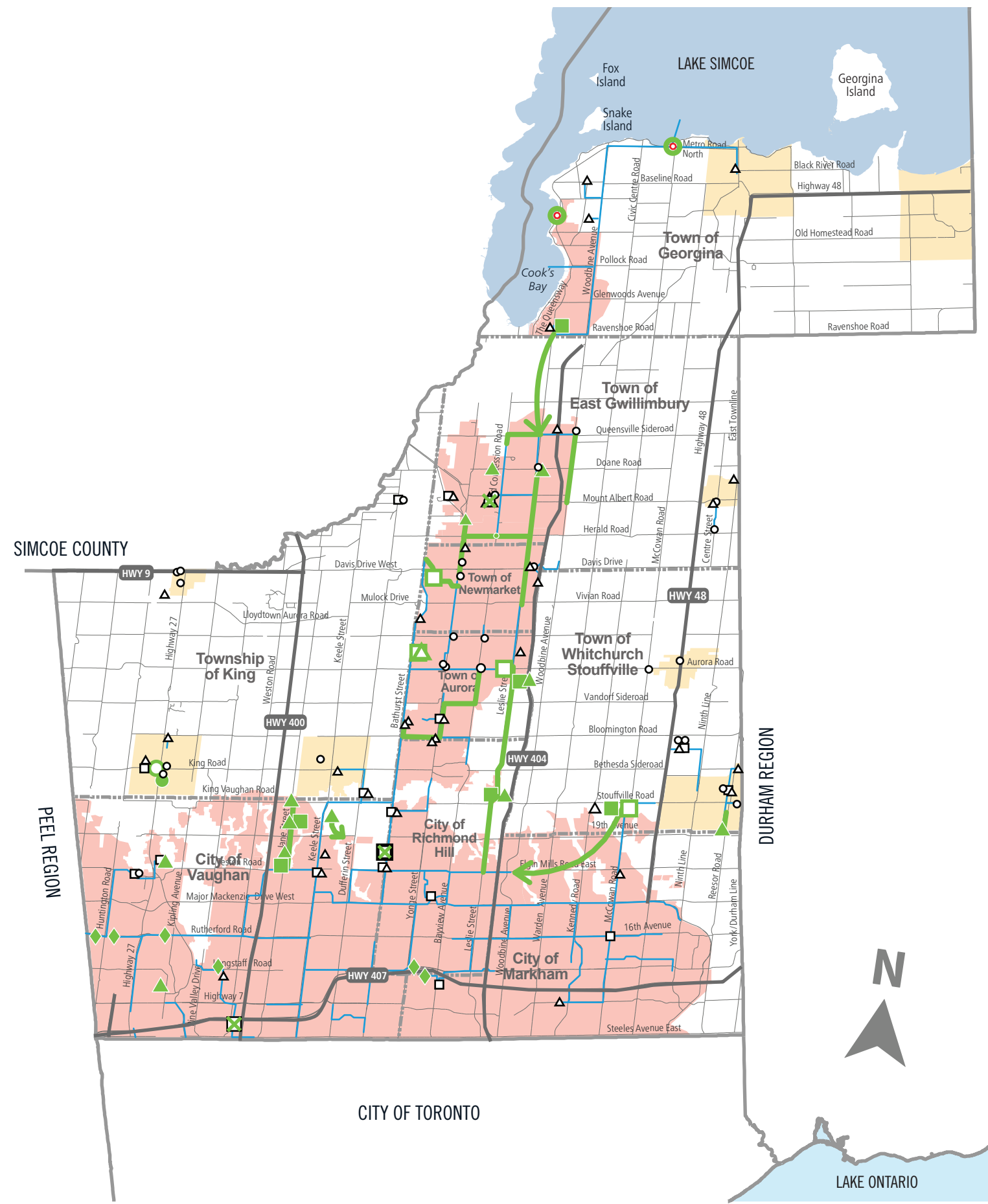
TABLE 3-4
WATER GROWTH RELATED CAPITAL COSTS

Maximum Allowable Funding Envelope from Level of Service	N/A
Opening Reserve Balance	-194,465,661
Future Outstanding Debt Principal Payments	345,873,165

Recoverable Cost Calculations:

Project Number	Project Description (2026-2051)	Timing	Gross Project Cost (2026-2051)	Less Grants and Subsidies	New Municipal Cost	Less Benefit to Existing	Development Charge Recoverable Costs			Residential and Non-residential Split			
							Total Development Charge Eligible Cost	Less Post Period Benefit / Level of Service Deduction (Beyond 2051)	Total In-Period Eligible Costs (2026-2051)	Residential 80.0%	Non-Residential Share		
											Retail 3.9%	Industrial/ Office/ Institutional 16.0%	Hotel 0.1%
Water Supply / Treatment													
1	Toronto Water Supply - Cost-Shared Works	2026-2051	64,285,000	0	64,285,000	0	64,285,000	3,400,496	60,884,504	48,699,641	2,368,087	9,748,830	67,946
2	Peel Water Supply - Cost-Shared Works	2026-2031	6,524,000	0	6,524,000	0	6,524,000	396,170	6,127,830	4,901,462	238,340	981,188	6,839
3	Nobleton Water Servicing	2026-2031	28,400,000	0	28,400,000	11,342,000	17,058,000	0	17,058,000	13,644,169	663,466	2,731,328	19,036
4	Georgina Water System Upgrades	2042-2051	33,578,957	0	33,578,957	0	33,578,957	33,578,957	0	0	0	0	0
	Subtotal - Water Supply / Treatment		132,787,957	0	132,787,957	11,342,000	121,445,957	37,375,624	84,070,333	67,245,272	3,269,894	13,461,347	93,821
Transmission													
5	East Woodbridge Pumping Station Decommissioning	2032-2041	1,938,272	0	1,938,272	0	1,938,272	0	1,938,272	1,550,364	75,389	310,356	2,163
6	West Vaughan Water Servicing	2026-2041	32,388,758	0	32,388,758	0	32,388,758	35	32,388,723	25,906,742	1,259,751	5,186,084	36,145
7	York Peel Feedermain Upgrade	2026-2031	4,820,000	0	4,820,000	0	4,820,000	0	4,820,000	3,855,370	187,473	771,779	5,379
8	Northeast Vaughan Water Servicing	2026-2031	54,315,788	0	54,315,788	0	54,315,788	0	54,315,788	43,445,527	2,112,598	8,697,047	60,615
9	Vaughan Storage Expansion	2032-2051	86,627,585	0	86,627,585	0	86,627,585	13,708,627	72,918,959	58,325,631	2,836,164	11,675,788	81,376
10	North Richmond Hill Pumping Station Decommissioning	2032-2041	2,270,811	0	2,270,811	0	2,270,811	0	2,270,811	1,816,352	88,323	363,602	2,534
11	Richmond Hill Langstaff Gateway Centre Water Servicing	2026-2031	10,742,000	0	10,742,000	0	10,742,000	0	10,742,000	8,592,195	417,807	1,720,010	11,988
12	North Markham Water Servicing	2026-2041	157,935,000	0	157,935,000	0	157,935,000	13,466,834	144,468,166	115,555,639	5,619,051	23,132,252	161,224
13	Stouffville Water Servicing	2032-2051	23,166,893	0	23,166,893	0	23,166,893	0	23,166,893	18,530,484	901,070	3,709,484	25,854
14	York East Water Servicing	2036-2051	186,886,107	0	186,886,107	48,162,634	138,723,472	36,286,655	102,436,817	81,936,057	3,984,253	16,402,189	114,318
15	Bloomington - Bayview Watermain	2026-2041	101,240,000	0	101,240,000	0	101,240,000	0	101,240,000	80,978,760	3,937,703	16,210,555	112,982
16	Aurora Elevated Tank	2026-2031	14,290,000	0	14,290,000	0	14,290,000	0	14,290,000	11,430,131	555,806	2,288,116	15,947
17	Orchard Heights Reservoir Inlet Upgrade	2026-2041	4,439,000	0	4,439,000	0	4,439,000	0	4,439,000	3,550,619	172,654	710,773	4,954
18	Eagle to Kirby Pumping Station Watermain	2026-2031	11,498,000	0	11,498,000	0	11,498,000	0	11,498,000	9,196,896	447,212	1,841,060	12,832
19	Newmarket West Water Servicing	2026-2041	41,279,863	0	41,279,863	0	41,279,863	0	41,279,863	33,018,492	1,605,569	6,609,734	46,068
20	Yonge Street Watermain	2042-2051	46,124,722	0	46,124,722	0	46,124,722	3,884,722	42,240,000	33,786,476	1,642,914	6,763,471	47,139
21	Green Lane Leslie Street Watermain	2026-2041	54,981,205	0	54,981,205	0	54,981,205	0	54,981,205	43,977,774	2,138,480	8,803,594	61,358
22	East Gwillimbury Water Servicing	2026-2051	35,738,000	0	35,738,000	0	35,738,000	1,890,000	33,848,000	27,073,973	1,316,509	5,419,744	37,774
23	Queensville Elevated Tank No. 2	2036-2051	43,436,152	0	43,436,152	0	43,436,152	13,018,998	30,417,154	24,329,746	1,183,067	4,870,397	33,945
24	Holland Landing Storage Expansion	2026-2041	14,792,942	0	14,792,942	5,700,561	9,092,380	0	9,092,380	7,272,715	353,646	1,455,872	10,147
25	West Park Heights Pumping Station and Watermain	2042-2051	56,479,830	0	56,479,830	0	56,479,830	56,479,830	0	0	0	0	0
26	Ballantrae Water Servicing - Phase 1	2045-2051	10,850,000	0	10,850,000	0	10,850,000	0	10,850,000	8,678,581	422,008	1,737,303	12,108
	Subtotal - Transmission		996,240,927	0	996,240,927	53,863,196	942,377,731	138,735,701	803,642,030	642,808,524	31,257,446	128,679,211	896,849
Other													
27	Outstanding DC Credits	2026-2033	50,750,000	0	50,750,000	0	50,750,000	0	50,750,000	40,593,363	1,973,908	8,126,093	56,636
	Subtotal - Other		50,750,000	0	50,750,000	0	50,750,000	0	50,750,000	40,593,363	1,973,908	8,126,093	56,636
Total													
			1,179,778,884	0	1,179,778,884	65,205,196	1,114,573,688	176,111,325	938,462,364	750,647,159	36,501,248	150,266,652	1,047,306

FIGURE 3-1
LONG TERM WATER INFRASTRUCTURE PLAN



LONG TERM WATER INFRASTRUCTURE PLAN

New Infrastructure

■ ▲ ◆ ● Projects 2025 - 2051

Infrastructure Expansion

□ △ ◇ ○ Projects 2025 - 2051

✕ Decommission

↪ Alignment to be Determined

Existing Infrastructure

- Pumping Station
- ▲ Storage
- Water Treatment Plant
- Well
- ◆ Interconnection / Pressure Improvement

— Existing Watermain

Urban Area*

Towns and Villages*

*This reflects the Approved Regional Official Plan.

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4 WASTEWATER: CAPITAL FORECASTS AND DC-RECOVERABLE COSTS

4.1 Program Description

The wastewater capital program (Table 4-4) consists of infrastructure and initiatives required to support growth as recommended by the Amendment to the 2022 York Region Water and Wastewater Master Plan (2022 Master Plan). The program consists of several projects involving a combination of different type of assets such as:

- Wastewater Treatment including Water Resource Recovery Facilities, Duffin Water Pollution Control Plant and cost-shared projects with the Region of Peel
- Sewage pumping stations and forcemains
- Trunk sewers and flow control management systems

For reference, a map of the long term wastewater infrastructure plan showing growth related infrastructure recommended by the Amendment to the 2022 Master Plan endorsed by Council in 2025 can be found in Figure 4-1 at the end of this chapter.

4.2 Level of Service

York Region's wastewater service is provided in accordance with provincial design guidelines and requirements and recognizes engineering design standards. When another Act, or Provincial Agency, requires a higher level of service than what is permitted under section 5 (1)4 of the Act, development charges may be established based on the prescribed level of service as required under another Act.

Through the Master Plan process, design unit rates are developed to assist in identifying infrastructure needs to accommodate growth over the long term. Domestic wastewater rates used the 2022 Master Plan and carried into the Amendment are based on water design unit rates, and therefore also reflect water conservation efforts. Consistent with past master plans, the Regional 25-year design storm helped to assess the wastewater system capacity and size recommended conveyance related works, with inflow and infiltration reduction considered through the recalibration of the Regional wastewater hydraulic model using measured flows. For wastewater treatment (i.e. water resource recovery facilities, capacity is evaluated individually based on both hydraulic and treatment capabilities.

4.3 Benefit to Existing Development Deduction

The methodology to determine benefit to existing development deduction for wastewater assets is the same as for water assets. The methodology is based on funding the works necessary to meet the increased needs arising from development. Therefore, when a project is required to meet the increase in need for service arising from development, no benefit to existing is allocated. In cases where benefit to existing applies, it is addressed on a project-by-project basis.

1. In cases of **enhancements and/or modification of the existing treatment processes** to meet statutory requirements, the following methodology applies:
 - a) No benefit to existing applies where a growth project requires enhancement and/or modification of an existing treatment process to meet stringent regulatory requirements as part of the project approval requirements. Existing residents should not be asked to pay for improvements they don't need if growth does not occur
 - b) Where it can be demonstrated that enhancement of treatment process is required regardless of the growth project, then a portion of the project can be considered benefit to existing
2. In the case of **enhancements for system security**:
 - a) No benefit to existing applies to growth projects which add system security
 - b) If a portion of the project is triggered solely by the need to provide system redundancy, and is not required for growth, then the corresponding cost will be considered benefit to existing and is not included in the development charges rate calculation
3. In the case of **growth projects replacing/decommissioning existing facilities**, the following methodology applies:
 - a) If the replacement year of an existing facility is within 10 years of the timing of the growth project, the two projects can be combined. As such, where a growth project replaces a facility within 10 years of the end of its useful life as identified in a completed condition assessment, the Region's Asset Management Plan or established under the Public Sector Accounting Board (PSAB) reporting a portion of the cost can be considered as benefit to existing and is calculated as follows:

$$BTE = \frac{C_o}{C_u} x P$$

Where:

C_o is the capacity of the existing facility to be replaced

C_u is the total capacity of the new facility

P is the project cost within the DC period incl. decommissioning of the existing facility

- b) Where a growth project advances the replacement of an existing facility by more than 10 years from the end of its expected useful life, no benefit to existing applies, and the replacement cost would be fully attributable to growth because:
 - The existing facility is still sound, and the service received by the residents will not noticeably and tangibly be increased by the new facility
 - The time value of money for improvements is higher when payments are advanced

- Funds collected to cover the specific facility replacement have not yet built up to the target amount.

4.4 Post Period Benefit Deduction

Where infrastructure is sized to accommodate growth beyond the Bylaw planning horizon, the additional cost of providing the oversized infrastructure has been recognized as post period benefit and calculated on a project-by-project basis, as follows:

1. **In the case of discrete assets**, such as wastewater treatment facilities and sewage pumping stations, a pro-rated capacity method is used. This method is based on pro-rating the cost of capacity attributable to growth beyond the planning horizon (post 2051), excluding certain base costs that would be required, regardless of the planning period or capacity of the project. Such post-period costs would be eligible for recovery in subsequent development charge bylaws:

$$PPB = \frac{C_u - F_{pp}}{C_u - C_e} \times P_{net}$$

Where:

C_u is the total capacity immediately after new facility completion in the service area

F_{pp} is the estimated sewage flows in the service area up to the Bylaw planning period

C_e is the existing capacity before commissioning the new facility

P_{net} is the cost of the project **excluding certain base costs**, such as:

- Environmental Assessment costs which are expected to be generally the same for a facility sized for 2051 or for other years
- Supervisory Control and Data Acquisition System costs are expected to be generally the same for a facility, regardless of its planning horizon
- For a pumping facility, normally at least one pump is required for standby. If a standby pump is required for the new facility, the hypothetical cost of one-pump is considered base cost and calculated as:

Base Cost = P / Number of pumps

Where:

P is the cost of the project excluding environmental assessment and SCADA system costs

- Other fixed costs where applicable on a project-by-project basis

No post period benefit applies for decommissioning projects triggered by growth, as there is no benefit to new developments beyond 2051.

2. The determination of post period benefit **for the Peel wastewater cost-shared projects** is based on the estimated 2051 flow to be diverted to Peel for treatment. Post period benefit is estimated based on the Pro-rated Capacity Method as follows:

$$PPB = \frac{C_{agt} - D_{2051}}{C_{agt} - C_{2026}} \times P_{cs}$$

Where:

C_{agt} is the total treatment capacity that York Region secured under the Servicing Agreement with Peel Region or 53 ML/d.

D_{2051} is the estimated 2051 sewage flow to be diverted to Peel for treatment.

C_{2026} is the wastewater capacity that York Region secured from Peel in 2026.

P_{cs} is the total York Region share of projects in Peel from 2026 onwards

3. **In the case of linear assets**, the marginal cost approach is used. The cost of a project (including planning, design, construction, contingency and project management) required to service growth within the Bylaw planning horizon is determined. The additional, or marginal costs required to increase the infrastructure size to service beyond 2051 is considered to provide a post period benefit.

This approach requires estimating the size of sanitary sewers to service 2051 growth needs while considering the following criteria:

- Minimum size of 450mm in diameter
- Capacity to convey the peak wet weather flow in 2051 under the Region's 25-year storm event

Cost estimates are derived from cost valuation models developed for the 2022 Master Plan and supporting the Amendment.

4.5 Grants, Subsidies and Other Contributions

Any applicable grants, subsidies and other contributions have been deducted from the development charges eligible costs in accordance with the requirements of the Act. The grants are primarily from the senior levels of government; however, the amounts vary by project and are not based on a set formula. For the projects included in the 2026 Development Charges Background Study, the anticipated contributions are approximately \$420 million.

4.6 Residential versus Non-Residential Allocation

The residential vs. non-residential allocation is based on incremental flow estimates as set out in Table 4-1, and consistent with the assumptions for Water as described in Chapter 3. The residential share is 80.0%, and the non-residential share is 20.0% (see Table 4-2).

TABLE 4-1
2051 WATER DESIGN UNIT RATES

	Residential (l/c/d*)	Employment (l/c/d)
2022 Master Plan	195	151
2016 Master Plan	189	144
2009 Master Plan	239	228

* Litres per capita per day

** While using the same methodology to estimate unit rates (i.e., Water Consumption Forecast Model), the 2022 Master Plan and its Amendment unit rates are marginally higher than those in the 2016 Master Plan. This is attributed to recalibration of existing flows with measured water production data since 2016.

TABLE 4-2
WATER / WASTEWATER DEMAND FORECAST CALCULATIONS:
FLOW SPLIT RESIDENTIAL VERSUS NON-RESIDENTIAL

Residential Component	
Gross Population Growth in new units (2026 - 2051)	712,123
Non-Residential Component	
Employment Growth in new space (2026 – 2051)	230,095
Residential / Non-Residential Cost Share Ratio	
Proportion	= Flow per capita x growth
Residential	= 195 x 712,123 = 138,863,985 (see notes 1 and 2)
Non-Residential	= 151 x 230,095 = 34,744,345 (see notes 1 and 2)
Total	= 173,608,330
Residential share 80.0%	
Non-Residential share 20.0%	

Note 1 - Unit consumption rates as per Table 4-1

Note 2 - Population growth figures can be found in the anticipated development section of the background study. These figures exclude populations in institutions. Employment population only includes employment growth that would be generated by new development.

The cost share attributable to non-residential development (shown in Table 4-3) was divided between retail, institutional office and industrial, and hotel uses. This is based on the incremental growth in employment by type.

TABLE 4-3
NON-RESIDENTIAL ALLOCATION

Retail	Industrial/ Office/ Institutional	Hotel
3.9%	16.0%	0.1%

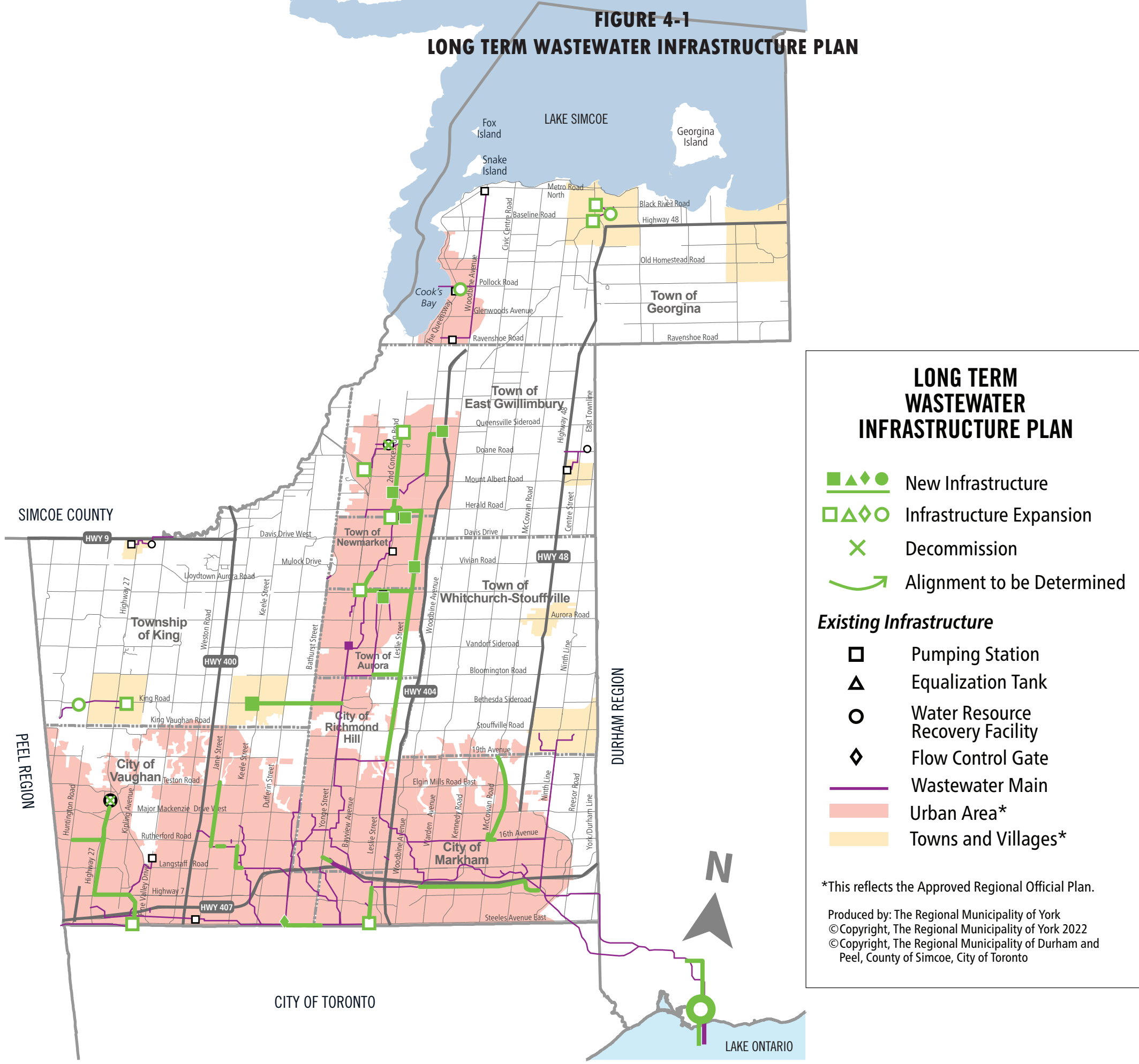
TABLE 4-4
WASTEWATER GROWTH RELATED CAPITAL COSTS

Maximum Allowable Funding Envelope from Level of Service	N/A
Opening Reserve Balance	-152,214,627
Future Outstanding Debt Principal Payments	641,436,405

Recoverable Cost Calculations:

Project Number	Project Description (2026-2051)	Timing	Gross Project Cost (2026-2051)	Less Grants and Subsidies	New Municipal Cost	Less Benefit to Existing	Development Charge Recoverable Costs			Residential and Non-residential Split			
							Total Development Charge Eligible Cost	Less Post Period Benefit / Level of Service Deduction (Beyond 2051)	Total In-Period Eligible Costs (2026-2051)	Residential 80.0%	Non-Residential Share		
											Retail 3.9%	Industrial/ Office/ Institutional 16.0%	Hotel 0.1%
Wastewater Treatment													
1	Peel System Cost Shared Works	2026-2031	3,570,000	0	3,570,000	0	3,570,000	0	3,570,000	2,855,533	138,854	571,629	3,984
2	Duffin Creek Water Pollution Control Plant Outfall Effluent Strategy	2026-2031	30,000	0	30,000	0	30,000	0	30,000	23,996	1,167	4,804	33
3	Duffin Creek Stage 1 and 2 Chlorine Chamber Expansion	2026-2031	25,400,000	5,290,000	20,110,000	3,177,000	16,933,000	0	16,933,000	13,544,185	658,605	2,711,313	18,897
4	Duffin Creek Water Pollution Control Plant Primary System Growth Expansions	2026-2041	1,121,756,279	224,351,256	897,405,023	0	897,405,023	198,749,069	698,655,954	558,833,393	27,174,040	111,868,834	779,687
5	Keswick Wastewater Servicing	2036-2041	52,781,960	0	52,781,960	0	52,781,960	0	52,781,960	42,218,665	2,052,940	8,451,451	58,904
6	Sutton Wastewater Servicing	2026-2036	105,319,110	0	105,319,110	0	105,319,110	0	105,319,110	84,241,515	4,096,359	16,863,702	117,534
7	Duffin Creek Lab Expansion	2026-2031	54,000	0	54,000	0	54,000	0	54,000	43,193	2,100	8,646	60
	Subtotal - Wastewater Treatment		1,308,911,349	229,641,256	1,079,270,093	3,177,000	1,076,093,093	198,749,069	877,344,024	701,760,480	34,124,066	140,480,379	979,099
Wastewater Conveyance													
8	West Vaughan Sewage Servicing	2026-2041	540,169,000	0	540,169,000	0	540,169,000	0	540,169,000	432,064,557	21,009,732	86,491,894	602,818
9	Northeast Vaughan Wastewater Servicing	2026-2031	101,295,000	0	101,295,000	0	101,295,000	0	101,295,000	81,022,753	3,939,842	16,219,362	113,043
10	YDSS Conveyance Optimization	2026-2031	6,872,120	0	6,872,120	0	6,872,120	0	6,872,120	5,496,797	267,289	1,100,364	7,669
11	York Durham Sewage System Expansion	2036-2051	463,284,264	0	463,284,264	0	463,284,264	91,204,131	372,080,133	297,615,445	14,471,959	59,577,494	415,234
12	Leslie St Sewage Pumping Station Expansion	2031-2051	69,212,600	0	69,212,600	0	69,212,600	0	69,212,600	55,361,028	2,692,006	11,082,326	77,240
13	North Markham Trunk Sewer	2026-2051	174,917,300	0	174,917,300	0	174,917,300	7,648,026	167,269,274	133,793,544	6,505,895	26,783,166	186,669
14	Primary Trunk Sewer	2026-2031	436,220,000	87,244,000	348,976,000	0	348,976,000	69,795,200	279,180,800	223,308,129	10,858,664	44,702,447	311,560
15	King City Wastewater System Upgrades	2026-2051	54,795,470	0	54,795,470	0	54,795,470	0	54,795,470	43,829,210	2,131,255	8,773,854	61,151
16	York Durham Sewage System Interim Servicing	2026-2031	25,000	0	25,000	0	25,000	0	25,000	19,997	972	4,003	28
17	Queensville Holland Landing Sharon York Durham Sewage System Connection	2026-2031	284,000	0	284,000	0	284,000	0	284,000	227,163	11,046	45,474	317
18	Holland Landing Lagoon Decommissioning	2026-2031	1,477,000	0	1,477,000	0	1,477,000	0	1,477,000	1,181,407	57,448	236,497	1,648
19	North YDSS Expansion Phase 1	2026-2036	670,469,000	102,985,899	567,483,101	0	567,483,101	59,883,894	507,599,207	406,012,982	19,742,938	81,276,816	566,471
20	North YDSS Expansion Phase 2	2026-2036	876,970,568	0	876,970,568	0	876,970,568	72,456,418	804,514,150	643,506,106	31,291,367	128,818,855	897,822
21	North YDSS Expansion Phase 3	2031-2051	757,291,530	0	757,291,530	0	757,291,530	104,745,216	652,546,314	521,951,711	25,380,618	104,485,756	728,229
	Subtotal - Wastewater Conveyance		4,153,282,853	190,229,899	3,963,052,954	0	3,963,052,954	405,732,885	3,557,320,069	2,845,390,828	138,361,031	569,598,309	3,969,901
Other													
22	Outstanding DC Credits	2026-2033	172,148,717	0	172,148,717	0	172,148,717	0	172,148,717	137,696,460	6,695,679	27,564,463	192,115
	Subtotal - Other		172,148,717	0	172,148,717	0	172,148,717	0	172,148,717	137,696,460	6,695,679	27,564,463	192,115
Total			5,634,342,919	419,871,155	5,214,471,764	3,177,000	5,211,294,764	604,481,954	4,606,812,810	3,684,847,768	179,180,776	737,643,151	5,141,115

**FIGURE 4-1
LONG TERM WASTEWATER INFRASTRUCTURE PLAN**



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5 ROADS: CAPITAL FORECASTS AND DC-RECOVERABLE COSTS

5.1. Program Description

The network of roads, transit and active transportation improvements identified in the [2022 Transportation Master Plan \(TMP\)](#) play a foundational role in allowing people and goods to travel safely, conveniently and reliably throughout the Region in environmentally and fiscally sustainable way. The TMP integrates transportation and land-use policies outlined in the Local and Regional Official Plans to support growth in the Region. Network improvements will be phased over the next 25 years to meet the evolving needs of York Region's growing population and employment.

History has demonstrated that simply expanding the road network will not solve congestion issues. The Region will ensure the most effective use of road space and financial resources over the long term by designing and operating Regional streets to maximize capacity to move people. This principle will support the Region's ability to meet the mobility needs of today's users while ensuring corridors can adapt in the future to meet the changing travel needs, including High Occupancy Vehicle (HOV), dedicated transit lanes and new technologies including autonomous and connected vehicles and supporting the development of a finer grid network.

The TMP further recognized that to maintain an acceptable level of transportation service, some capacity deficiencies in the road network need to be supplied through the implementation of environmentally friendly travel options, including walking and cycling, and transit infrastructure. As well as the importance of the inter-jurisdictional nature of mobility both internal to York Region as well as across the GTHA will continue to increase the complexity of service delivery in York Region. The success of the Region's Transportation Master Plan will be heavily dependent on leveraging successful integration of multiple travel modes as well as partnerships with all levers of government to support the planned growth.

Consistent with previous development charges bylaws, York Region proposes to maintain a transportation program that accommodates all improvements within York Region's right-of-way. The capital infrastructure contained in the Roads service category includes roads, bridges and other grade separations, traffic and pedestrian signals, high occupancy vehicle lanes, dedicated transit lanes, and active and sustainable transportation infrastructure. Other capital assets within the road right-of-way, such as street trees, plantings, benches, signs, etc., are also considered to be road-related infrastructure. The cost, quantum and timing of the projects identified in the forecast have been provided by Regional staff and are based on the current and proposed capital budgets, previous DC background studies, and the Regional Transportation Master Plan.

For reference, the maps of the long term roads, rapid transit, and cycling and trails network from the 2022 TMP are provided at the end of this chapter as Figures 5-1 to 5-2. These maps may include projects that are under construction or have been completed since the approval of the 2022 TMP. For planning purposes, the TMP identified over 20 new rail-to-road grade separations. For DC Bylaw planning purposes, the Bylaw includes funding for 4 grade separations, and an additional 8 grade separations in the contingency list, which excludes projects from the DC bylaw

until certain trigger events are met. It is also important to note that the maps are limited to major capital improvements such as road widenings, interchanges or mid-block crossings of 400-series highways and do not depict all planned capital improvements required to support regional growth.

While project timing is estimated in the background study, it is important to note that they may change as a result of fiscal planning purposes. To meet the changing needs of where growth is occurring and project commitments by third parties, including the Province and Metrolinx, the phasing of project will be evaluated annually through the Region's capital budgeting process.

Table 5-8 details the growth-related capital projects and cost assumptions¹.

5.2. Level of Service

The 15-year historical level of service is comprised of the following:

- Road Lanes for urban, rural, and dedicated transit areas. Road lane replacement values were based on the reconstruction cost per lane kilometre of road.
- Bridges and Culverts which include bridges, culverts, pedestrian tunnels, structural retaining walls, and cantilever and overhead signs. Replacement values for bridges and culverts were based on the average reconstruction cost for each structure type.
- Active Transportation such as cycle tracks, multi-use paths, and trails and off-road paths. The replacement values for active transportation were based on reconstruction costs.
- As per changes to the DC Act and associated regulations, land area and values related to road infrastructure have not been included in the historic inventory

Tables 5-4 to 5-7 detail the calculation of the level of service. The total funding envelope of \$3,689,003,638 is determined by applying the historical per capita service level to project growth over the planning horizon. Finally, \$4,156,598,375 is the eligible amount available to new projects after accounting for opening reserve balances and outstanding future debt principal payments for this service.

5.3. Benefit to Existing Development Deduction

Consistent with previous DC bylaws, the benefit to existing (BTE) deduction will be assigned to projects based on a standard categorization as defined in Table 5-1. The table is a general guideline to the proportion of capital cost attributed to development in each case. Projects may deviate from these classifications based on an individual assessment.

York Region has historically applied a minimum 10% BTE to all road projects as a deduction for elements such as re-paving existing lanes, sub-base reconstruction, and rehabilitation of existing structures.

¹ Table 5-9 provides a list of projects contingent on certain trigger events to proceed

TABLE 5-1
PROJECT CATEGORIZATION FOR BENEFIT TO EXISTING

Project Category	Benefit to Existing	Proportion Attributed
NEW REGIONAL INFRASTRUCTURE		
Missing Arterial Road Link	10%	90%
The construction of a missing arterial road link would benefit existing development in a redistribution of arterial travel. However, as the demand for the missing arterial road link is needed to support future population and employment growth, the overall level of service in the corridor will be negatively impacted.		
Grade Separation	10%	90%
BTE for construction of new grade separated rail crossings of arterial roads will be based on the difference in the rail exposure index from the time when the need was identified (i.e. in the TMP) and the time of construction. If the increase in the rail exposure index is greater than 100%, then all of the costs will be attributed to growth. If the increase in the rail exposure index is less than 100%, then the growth share will be proportionate to the increase in rail exposure and the benefit to existing will be calculated as (1-rail exposure increase).		
CAPACITY IMPROVEMENTS		
Road Widening; Urban Area	10%	90%
Capital improvement, including road widenings and intersection improvements, within the urban boundary to support proposed growth. May include continuous left turn lanes, widening from 2 to 4 lanes and widening from 4 to 6 lanes.		
Road Widening; Rural Area	10%	90%
Capital improvement, including road widenings and intersection improvements, within rural areas to support increased growth and densities in the towns and villages outside the main urban areas. May include continuous left turn lanes, widening from 2 to 4 lanes and widening from 4 to 6 lanes.		
Road Widening; HOV Lanes	10%	90%
Arterial road widenings to support multi-passenger vehicle trips. Improvements along these corridors are to increase the person's trip capacity of the corridor through lanes to support carpooling and/or transit.		
Grade Separation; Widening	10%	90%
The benefit to existing for the road widening project will apply to the grade separation when being constructed concurrently. A 10% benefit to existing deduction will be applied to accommodate the cost of rehabilitating the existing structure.		
Jog Elimination / Intersection Improvement	10%	90%
Major intersection improvements including jog elimination of regional intersections to support proposed growth. Benefit to existing arises from capacity and safety increases and geometric improvements, however in many cases, the addition of new signals or modifications to existing signals to accommodate for example, protected phasing, may reduce the level of service for existing development.		

Project Category	Benefit to Existing	Proportion Attributed
CONTRIBUTION TO INFRASTRUCTURE		
Mid-Block Crossing	10%	90%
Regional share for new mid-block crossings of 400 series highways to support new growth areas.		
400-Series Interchange - New	10%	90%
Regional share for a new interchange in new growth areas. The benefit of an added interchange to existing users is normally offset by increased traffic congestion created by proposed growth.		
400-Series Interchange Improvements	10%	90%
Regional share for interchange improvements in new growth areas. The benefit of an added interchange to existing users is often offset by increased traffic congestion created by proposed growth.		
Interchange Ramp Extensions	10%	90%
Regional share for new interchange ramp extensions from 400 series highways to new growth areas.		
Road Improvements to Support Transit	26%	74%
Regional share for new road lanes to support transit, including but not limited to travel lanes, intersection improvements, utilities, and boulevard improvements.		
MISCELLANEOUS POLICIES AND PROGRAMS		
Active and Sustainable Transportation	10%	90%
May include, but not limited to, Regionally-owned active and sustainable transportation facilities within regional rights of way, dedicated cycling corridors, partnership programs, research and planning studies, and initiatives to support active and sustainable transportation.		
Transportation Programs	10%	90%
May include, but not limited to, sustainable travel options (i.e., transportation demand management), and other programs and initiatives required to support planned growth.		
MISCELLANEOUS CAPITAL		
Include general road improvements, streetscaping, urbanization and conversion of gravel, hard and surface treated roads to Regional standards to support increased demand related to growth.		
■ Urbanization	10%	90%
■ Intersection and Miscellaneous Capital	10%	90%
■ Forestry	0%	100%

5.4. Post Period Benefit Deduction

Post period benefit deduction refers to the cost of oversized infrastructure capacity which is not required by development anticipated within the planning period and will clearly benefit development in a subsequent period. York Region's methodology for undertaking the post period benefit analysis is as follows:

1. Consistent with the Act, where maintaining a fixed level of service is the standard measure, the Region will utilize a standard measure of operating level of service of the volume of traffic on the road divided by the capacity of the road or V/C. The objective is to maintain the same traffic level of service as the "Base" for the DC Bylaw planning horizon, referred hereafter as "Future". York Region proposes that volume-to-road capacity (V/C) ratio for 2025 be used to represent the average LOS "Base", and 2051 V/C ratio to represent the "Future".

The total cost of the capital projects identified as required by 2051 will be included (2026 to 2051) in the PPB analysis.

2. To maintain theoretical consistency in the analysis, traffic volumes on the Regional road system were modeled for the Base and Future, and V/C ratios for three scenarios computed:
 - a) Future volumes on Base network
 - b) Base volumes on Base network
 - c) Future volumes on Future network
3. Volume to capacity (V/C) is a common transportation engineering measure of the ratio between the number of vehicles on the road and the estimated capacity of the road. If the ratio equals 1.0, the section of road is considered to be at capacity. For each scheduled improvement in the roads section of the Development Charges Bylaw, the morning peak period/ peak demand is tested against two thresholds as follows:

Threshold 1:

Volumes_{Future} / Capacity_{Base} are less than (0.80 or 0.90)

The purpose of Threshold 1 is to ensure that specific projects identified in the Transportation Master Plan are required to support development identified within the planning horizon. In other words, where the future demand compared to the base capacity exceeds a volume to capacity ratio of 0.90 in an urban environment and 0.80 in a rural setting, the project is necessary to maintain the historical level of service. In the case of a road widening, the increase is measured in terms of the "minimum" number of lanes that need to be added to the road system in order to maintain the quality of the base network.

Threshold 2:

$(V/C)_{Future} < (V/C)_{Base}$

The purpose of Threshold 2 is to ensure that the quality of the base road network, defined as Level of Service, has not been improved by the scheduled improvement. In other words, there may be a potential for PPB if the quality of the road segment, defined as the Volume / Capacity of the road project, improves over time.

A Post Period Benefit will be considered for projects that satisfy both thresholds. The amount of Post Period Benefit will be calculated as defined in Step 4.

4. For projects identified in Step 3 for consideration of a Post Period Benefit, a reduction in the project shall be calculated as:

$$\frac{(V/C)_{\text{Future}} - (V/C)_{\text{Base}}}{(V/C)_{\text{Base}}}$$

The reduction shall be calculated for both directions and the lower of the two reductions utilized.

5. If a reduction is applied to a specific project to accommodate PPB, it is anticipated that this reduction will be considered for recovery in development charges calculations in a period beyond the existing Bylaw horizon.

This PPB methodology is not applicable to grade separations, mid-block crossings, new Regional roads, programs and studies, and miscellaneous capital expenditures.

However, where the Transportation Master Plan identifies a project need beyond the planning horizon of this Background Study, the project will be assigned a 100% post-period benefit deduction.

Further, the Background Study has historically identified a growth component in major reconstruction capital projects. These improvements provide additional lane capacity to support growth within the planning horizon of the background study. As such, no post period benefit is applicable.

5.5. Grants, Subsidies and Other Contributions

Any applicable grants, subsidies and other contributions have been deducted from the DC-eligible costs in accordance with the requirements of the Act. The grants are primarily from other levels of government; however, the amounts vary by project and are not based on a set formula. For the projects included in the 2026 DC Background Study, the applicable grants/subsidies are approximately \$2.0 billion.

5.6. Residential versus Non-Residential Allocation

5.6.1 Residential vs. Non-residential

The system of network improvements identifies infrastructure requirements needed to support a multi-modal network for all trip purposes and for all trips originating from or destined to York Region. This includes additional transit infrastructure, roads infrastructure, and a system of sidewalks and trails to further enable active transportation.

The residential vs. non-residential allocation is determined by using incremental population and employment growth, as shown in Table 5-2 below.

TABLE 5-2
RESIDENTIAL AND NON-RESIDENTIAL ALLOCATION

	2026 to mid-2051	%
Population in new units	712,123	75.6
Employment growth requiring new space	230,095	24.4
Total	942,218	100.0

5.6.2 Non-residential Cost Allocation

For the purpose of rate calculation, the non-residential share of the total capital cost is further divided among retail, IOI and hotel uses. This attribution is based on the share of trips generated using the Institute of Transportation Engineers (ITE) Trip Generation rates.

Trip generation rates are used by transportation professionals for estimating the number of trips generated by specific types of developments or land uses. A trip generation rate is the number of trips (vehicle trips, pedestrian trips, and/or transit trips) that can be expected to access and exit a site over a given period of time, expressed over an independent variable, such as trips per 1,000 sq. ft. gross floor area, or per hotel suite. For each non-residential sector, an average trip generation rate was developed based on a sample of land use categories.

To capture the travel characteristics of all land use categories, an average of the AM peak hour and PM peak hour trip generation rate was estimated. Furthermore, consistent with industry practices, retail trip rates were further reduced by 20% to accommodate “pass-by” trips. Pass-by trips are defined as trips that would have travelled on a street adjacent to a retail centre even if the retail centre was not constructed.

Where data is available, the peak of the land use (the trips generated for each land use during the peak period of the land use) was used in the analysis.

Using this methodology, the non-residential share of the costs is allocated to the three land uses as in Table 5-3 below. This approach is also used for Transit, Toronto-York Spadina Subway Extension and Yonge North Subway Extension (Chapters 6 to 8), and the Public Works service (Chapter 9). While the methodology is consistent, the split differs slightly depending on the planning horizon of the service.

TABLE 5-3
NON-RESIDENTIAL LAND USE (BASED ON TRIP GENERATION)

Non-residential Land Use	Allocation of Non-Residential DC-Eligible Costs	Allocation of Total DC-Eligible Costs
Retail	39.4%	9.6%
Industrial, Office, Institutional	60.1%	14.7%
Hotel	0.5%	0.1%
Total	100.0%	24.4%

**TABLE 5-4
ROADS LANE KMS HISTORICAL LEVEL OF SERVICE**

Description	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026 Value (\$ per lane km)
Urban	1,612	1,667	2,024	2,151	2,277	2,283	2,289	2,467	2,492	2,502	2,502	2,520	2,583	2,583	2,853	\$ 1,466,688
Rural	1,822	1,802	1,478	1,576	1,675	1,680	1,684	1,637	1,638	1,638	1,638	1,617	1,578	1,578	1,543	\$ 1,592,710
Dedicated Transit	-	-	5	10	17	21	25	40	55	68	68	68	68	68	68	\$ 391,166
Total (lane km)	3,434	3,469	3,507	3,737	3,969	3,984	3,998	4,144	4,185	4,208	4,208	4,205	4,229	4,229	4,263	
Total (\$)	\$ 5,266,162,267	\$ 5,314,509,686	\$ 5,325,079,498	\$ 5,669,169,779	\$ 6,014,198,858	\$ 6,031,626,102	\$ 6,049,053,346	\$ 6,241,049,105	\$ 6,285,255,831	\$ 6,304,985,181	\$ 6,304,985,181	\$ 6,297,870,014	\$ 6,328,167,940	\$ 6,328,167,940	\$ 6,374,547,013	

**TABLE 5-5
ROADS BRIDGES & CULVERTS HISTORICAL LEVEL OF SERVICE**

Description	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026 Value (\$ per unit)
Bridges	139	139	139	139	139	139	139	139	139	139	139	138	136	136	136	\$ 5,274,489
Culverts > 3m	123	119	115	139	162	165	175	176	194	199	208	203	192	192	192	\$ 2,464,137
Pedestrian Tunnel	-	-	-	-	-	-	-	-	-	-	-	1	4	4	4	\$ 10,406,200
Structural Retaining Walls	-	-	7	21	35	41	88	79	82	87	87	105	107	107	107	\$ 321,261
Cantilever and Overhead Signs	-	-	-	-	-	-	8	6	7	7	7	7	7	7	7	\$ 120,000
Total (lane km)	262	258	261	299	336	345	410	400	422	432	441	454	446	446	446	
Total (\$)	\$ 1,036,242,871	\$ 1,026,386,323	\$ 1,018,778,600	\$ 1,082,415,637	\$ 1,143,588,337	\$ 1,152,908,311	\$ 1,193,608,932	\$ 1,192,941,723	\$ 1,238,379,971	\$ 1,252,306,959	\$ 1,274,484,192	\$ 1,273,077,910	\$ 1,267,284,547	\$ 1,267,284,547	\$ 1,267,284,547	

**TABLE 5-6
ROADS ACTIVE TRANSPORTATION HISTORICAL LEVEL OF SERVICE**

Description	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026 Value (\$ per km)
Regionally Owned Active Transportation																
In-Boulevard Cycle Tracks	-	-	-	-	-	8.18	8.18	11.45	17.28	26.41	30.00	30.00	31.30	31.30	31.30	\$ 191,700
Multi-Use Paths	-	-	-	-	-	-	-	-	4.96	7.17	7.17	8.70	12.25	12.25	12.25	\$ 319,500
Funded Active Transportation																
In-Boulevard Cycle Tracks (1.8m)	-	-	-	-	-	-	-	-	-	-	0.86	0.86	0.86	1.94	1.94	\$ 191,700
Multi-Use Paths (3m)	0.69	0.69	1.95	1.95	1.95	2.01	2.47	3.28	3.80	5.51	5.59	5.59	5.59	5.59	8.84	\$ 319,500
Trails and Off-Road Paths	0.66	0.79	0.79	1.93	2.31	2.99	3.25	3.48	3.58	3.58	3.58	3.74	3.74	4.00	4.18	\$ 1,177,133
Total (KMs)	1.35	1.49	2.74	3.88	4.26	13.18	13.90	18.21	29.61	42.68	47.20	48.88	53.73	55.08	58.51	
Total (\$)	\$ 998,321	\$ 1,153,703	\$ 1,554,356	\$ 2,896,287	\$ 3,341,244	\$ 5,723,700	\$ 6,176,724	\$ 7,335,453	\$ 10,324,574	\$ 13,330,640	\$ 14,207,742	\$ 14,878,542	\$ 16,261,841	\$ 16,781,365	\$ 18,025,739	

**TABLE 5-7
ROADS HISTORICAL LEVEL OF SERVICE**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Historic Population + Employment	1,596,150	1,634,600	1,670,000	1,699,450	1,731,250	1,763,400	1,797,650	1,837,000	1,865,375	1,837,250	1,884,550	1,907,450	1,936,650	1,962,050	1,999,050

Inventory Summary (\$)

Road Lanes	\$ 5,266,162,257	\$ 5,314,509,686	\$ 5,325,079,498	\$ 5,669,169,779	\$ 6,014,198,858	\$ 6,031,626,102	\$ 6,049,053,346	\$ 6,241,048,105	\$ 6,285,255,831	\$ 6,304,985,181	\$ 6,304,985,181	\$ 6,297,870,014	\$ 6,328,167,940	\$ 6,328,167,940	\$ 6,374,547,013
Bridges and Culverts	\$ 1,036,242,871	\$ 1,026,386,323	\$ 1,018,778,600	\$ 1,082,415,537	\$ 1,143,588,337	\$ 1,152,908,311	\$ 1,193,608,932	\$ 1,192,941,723	\$ 1,238,379,971	\$ 1,252,306,959	\$ 1,274,484,192	\$ 1,273,077,910	\$ 1,267,284,547	\$ 1,267,284,547	\$ 1,267,284,547
Active Transportation	\$ 998,321	\$ 1,153,703	\$ 1,554,356	\$ 2,896,287	\$ 3,341,244	\$ 5,723,700	\$ 6,176,724	\$ 7,335,453	\$ 10,324,574	\$ 13,330,640	\$ 14,207,742	\$ 14,878,542	\$ 16,261,841	\$ 16,781,365	\$ 18,025,739
Outstanding Future Debt Principal Payments on Existing, Completed Projects (excluding Land)	\$ (117,546,832)	\$ (117,546,832)	\$ (117,546,832)	\$ (117,546,832)	\$ (117,546,832)	\$ (117,546,832)	\$ (117,546,832)	\$ (117,546,832)	\$ (117,546,832)	\$ (117,546,832)	\$ (117,546,832)	\$ (117,546,832)	\$ (117,546,832)	\$ (117,546,832)	\$ (117,546,832)
Total (\$)	\$ 6,185,856,618	\$ 6,224,502,880	\$ 6,227,865,621	\$ 6,836,934,771	\$ 7,043,581,606	\$ 7,072,711,282	\$ 7,131,292,171	\$ 7,323,779,449	\$ 7,416,413,545	\$ 7,453,075,948	\$ 7,476,130,283	\$ 7,468,279,633	\$ 7,494,167,496	\$ 7,494,687,020	\$ 7,542,310,467

Service Level (\$/Capita and Employment)

Description	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Average Service Level
Road Lanes	\$ 3,299.29	\$ 3,251.26	\$ 3,188.67	\$ 3,335.89	\$ 3,473.91	\$ 3,420.45	\$ 3,364.98	\$ 3,397.41	\$ 3,369.43	\$ 3,431.75	\$ 3,345.62	\$ 3,301.72	\$ 3,267.58	\$ 3,225.28	\$ 3,188.79	\$ 3,324.14
Bridges and Culverts	\$ 649.21	\$ 627.91	\$ 610.05	\$ 636.92	\$ 660.56	\$ 653.80	\$ 663.98	\$ 649.40	\$ 663.88	\$ 681.62	\$ 676.28	\$ 667.42	\$ 654.37	\$ 645.90	\$ 633.94	\$ 651.68
Active Transportation	\$ 0.63	\$ 0.71	\$ 0.93	\$ 1.70	\$ 1.93	\$ 3.25	\$ 3.44	\$ 3.99	\$ 5.53	\$ 7.26	\$ 7.54	\$ 7.80	\$ 8.40	\$ 8.55	\$ 9.02	\$ 4.71
Outstanding Future Debt Principal Payments on Existing, Completed Projects (excluding Land)	\$ (73.64)	\$ (71.91)	\$ (70.39)	\$ (69.17)	\$ (67.90)	\$ (66.66)	\$ (65.39)	\$ (63.99)	\$ (63.02)	\$ (63.98)	\$ (62.37)	\$ (61.63)	\$ (60.70)	\$ (59.91)	\$ (58.80)	\$ (65.30)
Total (\$)	\$ 3,875.49	\$ 3,807.97	\$ 3,729.26	\$ 3,905.34	\$ 4,068.49	\$ 4,010.84	\$ 3,967.01	\$ 3,986.82	\$ 3,975.83	\$ 4,056.65	\$ 3,967.06	\$ 3,915.32	\$ 3,869.66	\$ 3,819.82	\$ 3,772.95	\$ 3,915.23

Calculation of Maximum Allowable Funding Envelope	
15 year Average Service Level	\$ 3,915.23
Population in New Units and Employment in New Space (2026-2051)	942,218
Allowable Funding Envelope from Level of Service	\$ 3,689,003,638

TABLE 5-8
ROADS GROWTH RELATED CAPITAL COSTS

Maximum Allowable Funding Envelope from Level of Service	3,689,003,638
Opening Reserve Balance	737,353,889
Future Outstanding Debt Principal Payments	270,664,516
Total Eligible Amount for New Projects	4,155,693,012

Recoverable Cost Calculations:

Project Number	Project Description (2026-2051)	Timing	Gross Project Cost (2026-2051)	Less Grants and Subsidies	New Municipal Cost	Less Benefit to Existing	Development Charge Recoverable Costs			Residential and Non-residential Split			
							Total Development Charge Eligible Cost	Less Post Period Benefit / Level of Service Deduction (Beyond 2051)	Total In-Period Eligible Costs (2026-2051)	Residential 75.6%	Non-Residential Share		
											Retail 9.6%	Industrial/ Office/ Institutional 14.7%	Hotel 0.1%
Grade Separations													
1	Barrie GO - Wellington Street east of Yonge Street (Regional Share)	2036-2045	6,761,000	0	6,761,000	676,100	6,084,900	1,202,333	4,882,567	3,690,215	469,778	716,254	6,320
2	Barrie GO - Elgin Mills east of Yonge Street	2026-2035	71,951,000	9,230,009	62,720,991	6,272,099	56,448,892	11,153,900	45,294,991	34,233,689	4,358,075	6,644,599	58,629
3	Stouffville GO - Steeles Ave - Kennedy Rd to Midland Ave (Regional Share)	2026-2035	10,813,000	0	10,813,000	1,081,300	9,731,700	1,922,915	7,808,785	5,901,834	751,325	1,145,518	10,108
	Subtotal - Grade Separations		89,525,000	9,230,009	80,294,991	8,029,499	72,265,492	14,279,148	57,986,343	43,825,738	5,579,178	8,506,371	75,056
Interchanges													
4	Highway 404 Interchange at Doane Road	2036-2045	11,617,000	0	11,617,000	1,161,700	10,455,300	2,065,893	8,389,407	6,340,665	807,190	1,230,693	10,859
5	Highway 404 Interchange at St. John's Sideroad	2046-2051	126,269,332	0	126,269,332	12,626,933	113,642,399	22,454,931	91,187,468	68,918,953	8,773,637	13,376,846	118,031
6	Highway 400 Interchange at King-Vaughan Road or Kirby Road	2046-2051	126,269,332	0	126,269,332	12,626,933	113,642,399	22,454,931	91,187,468	68,918,953	8,773,637	13,376,846	118,031
	Subtotal - Interchanges		264,155,664	0	264,155,664	26,415,566	237,740,098	46,975,756	190,764,342	144,178,571	18,354,464	27,984,385	246,921
Midblock Crossings													
7	Cedar Avenue Extension - Langstaff Road to High Tech Road	2026-2035	14,152,000	7,076,000	7,076,000	707,600	6,368,400	1,258,351	5,110,049	3,862,145	491,665	749,624	6,614
8	Highway 404 north of Doane Road	2046-2051	71,154,553	47,436,368	23,718,184	2,371,818	21,346,366	4,217,890	17,128,475	12,945,601	1,648,023	2,512,681	22,171
9	Highway 404 north of Elgin Mills Road	2046-2051	71,154,553	47,436,368	23,718,184	2,371,818	21,346,366	4,217,890	17,128,475	12,945,601	1,648,023	2,512,681	22,171
10	Highway 404 North of Major Mackenzie Drive	2036-2045	57,202,000	38,132,140	19,069,860	1,906,986	17,162,874	3,391,262	13,771,612	10,408,504	1,325,041	2,020,242	17,826
11	Highway 404 North of 16th Avenue	2026-2035	24,140,000	23,100,000	1,040,000	104,000	936,000	184,947	751,053	567,641	72,263	110,177	972
12	Highway 404 North of Highway 7 (Regional Share)	2026-2035	20,000	0	20,000	2,000	18,000	3,557	14,443	10,916	1,390	2,119	19
13	Highway 400 South of Teston Road (Regional Share)	2026-2035	13,688,000	0	13,688,000	1,368,800	12,319,200	2,434,186	9,885,014	7,471,035	951,090	1,450,093	12,795
14	Highway 400 north of Kirby Road	2046-2051	71,154,553	47,436,368	23,718,184	2,371,818	21,346,366	4,217,890	17,128,475	12,945,601	1,648,023	2,512,681	22,171
	Subtotal - Midblock Crossings		322,665,658	210,617,245	112,048,413	11,204,841	100,843,572	19,925,974	80,917,598	61,157,046	7,785,518	11,870,296	104,738
Missing Arterial Links and Connections													
15	Donald Cousens Parkway - Major Mackenzie Drive to Highway 48	2036-2045	30,781,000	0	30,781,000	3,078,100	27,702,900	5,473,896	22,229,004	16,800,551	2,138,772	3,260,908	28,773
16	Arterial Road Road Ramp Extensions (Regional Share)	2036-2051	12,156,000	0	12,156,000	1,215,600	10,940,400	2,161,745	8,778,655	6,634,856	844,642	1,287,794	11,363
	Subtotal - Missing Arterial Links and Connections		42,937,000	0	42,937,000	4,293,700	38,643,300	7,635,642	31,007,658	23,435,406	2,983,414	4,548,703	40,136
Widen to 4 Lanes													
17	14th Avenue - Markham Road to Donald Cousens Parkway	2036-2045	63,098,000	0	63,098,000	6,309,800	56,788,200	11,220,945	45,567,255	34,439,464	4,384,271	6,684,539	58,981
18	19th Avenue - Bayview Avenue to Leslie Street	2026-2035	19,952,000	1,445,000	18,507,000	1,850,700	16,656,300	3,291,167	13,365,133	10,101,289	1,285,931	1,960,613	17,300
19	Baseline Road - McCowan Road to Dalton Road	2036-2045	42,872,814	0	42,872,814	4,287,281	38,585,533	15,580,824	23,004,709	17,386,824	2,213,407	3,374,701	29,777
20	Bayview Avenue - Bloomington Road to Wellington Street	2036-2045	73,695,000	0	73,695,000	7,369,500	66,325,500	13,105,448	53,220,052	40,223,403	5,120,588	7,807,174	68,887
21	Bayview Avenue - Stouffville Road to Bloomington Road	2036-2045	23,982,000	2,700,000	21,282,000	2,128,200	19,153,800	3,784,655	15,369,145	11,615,910	1,478,748	2,254,594	19,893
22	Doane Road - Highway 404 to Yonge Street	2036-2045	81,756,000	3,945,077	77,810,923	7,781,092	70,029,831	19,168,695	50,861,136	38,440,548	4,893,624	7,461,130	65,834
23	Donald Cousens Parkway - 16th Avenue to Major Mackenzie Drive	2046-2051	42,877,940	727,207	42,150,733	4,215,073	37,935,660	7,495,817	30,439,843	23,006,255	2,928,781	4,465,406	39,401
24	Dufferin Street - Major Mackenzie Drive to Teston Road	2036-2045	46,604,000	3,758,000	42,846,000	4,284,600	38,561,400	7,619,459	30,941,941	23,385,738	2,977,091	4,539,062	40,051

Project Number	Project Description (2026-2051)	Timing	Gross Project Cost (2026-2051)	Less Grants and Subsidies	New Municipal Cost	Less Benefit to Existing	Development Charge Recoverable Costs			Residential and Non-residential Split			
							Total Development Charge Eligible Cost	Less Post Period Benefit / Level of Service Deduction (Beyond 2051)	Total In-Period Eligible Costs (2026-2051)	Residential 75.6%	Non-Residential Share		
											Retail 9.6%	Industrial/ Office/ Institutional 14.7%	Hotel 0.1%
25	Elgin Mills Road - Woodbine Bypass to Woodbine Avenue	2026-2035	10,547,000	439,492	10,107,508	1,010,751	9,096,757	1,797,455	7,299,302	5,516,770	702,305	1,070,779	9,448
26	Elgin Mills Road - Yonge Street to Bathurst Street	2026-2035	53,116,000	14,248,405	38,867,595	3,886,759	34,980,835	6,911,965	28,068,871	21,214,288	2,700,657	4,117,594	36,332
27	Highway 27 - Major Mackenzie Drive to Nashville Road	2026-2035	53,130,000	2,070,000	51,060,000	5,106,000	45,954,000	9,080,184	36,873,816	27,869,014	3,547,828	5,409,245	47,729
28	Highway 27 - Nashville Road to King Road	2036-2045	93,319,000	2,610,832	90,708,168	9,070,817	81,637,352	26,153,439	55,483,913	41,934,416	5,338,406	8,139,274	71,817
29	Jane Street - Kirby Road to King-Vaughan Road	2046-2051	34,670,075	0	34,670,075	3,467,008	31,203,068	6,165,505	25,037,563	18,923,243	2,408,999	3,672,913	32,408
30	Jane Street - Teston Road to Kirby Road	2036-2045	45,023,000	2,009,413	43,013,587	4,301,359	38,712,229	7,649,262	31,062,967	23,477,208	2,988,735	4,556,816	40,207
31	Kennedy Road - Major Mackenzie Drive to North of Elgin Mills Road	2026-2035	40,121,000	1,340,590	38,780,410	3,878,041	34,902,369	6,896,460	28,005,908	21,166,701	2,694,599	4,108,358	36,250
32	King Road - Hwy 27 to 8th Concession	2046-2051	39,946,535	0	39,946,535	3,994,653	35,951,881	7,103,837	28,848,045	21,803,183	2,775,626	4,231,896	37,340
33	King Road - 8th Concession to 7th Concession	2046-2051	18,795,697	1,745,958	17,049,739	1,704,974	15,344,765	3,032,017	12,312,748	9,305,903	1,184,676	1,806,232	15,937
34	King Road - 7th Concession to Weston Road	2046-2051	15,861,979	1,891,229	13,970,750	1,397,075	12,573,675	2,484,469	10,089,206	7,625,363	970,737	1,480,047	13,059
35	King Road - Weston Road to Hwy 400	2046-2051	10,595,643	871,125	9,724,518	972,452	8,752,066	1,729,346	7,022,720	5,307,731	675,694	1,030,206	9,090
36	King-Vaughan Road - Dufferin Street to Bathurst Street	2046-2051	15,308,210	1,654,366	13,653,844	1,365,384	12,288,459	2,428,112	9,860,347	7,452,392	948,717	1,446,474	12,763
37	King-Vaughan Road - Keele Street to Dufferin Street	2046-2051	14,269,966	1,421,714	12,848,252	1,284,825	11,563,427	2,284,851	9,278,576	7,012,693	892,742	1,361,131	12,010
38	King-Vaughan Road - Jane Street to Keele Street	2046-2051	19,862,067	1,515,295	18,346,772	1,834,677	16,512,095	3,262,673	13,249,422	10,013,836	1,274,798	1,943,639	17,150
39	King-Vaughan Road - Weston Road to Jane Street	2046-2051	64,578,093	0	64,578,093	6,457,809	58,120,284	11,484,156	46,636,128	35,247,312	4,487,113	6,841,338	60,365
40	Langstaff Road - Keele Street to Dufferin Street	2036-2045	52,916,000	705,066	52,210,934	5,221,093	46,989,840	9,284,859	37,704,981	28,497,204	3,627,799	5,531,174	48,804
41	Leslie Street - Doane Road to Queensville Sideroad	2046-2051	29,196,486	0	29,196,486	2,919,649	26,276,838	5,192,117	21,084,721	15,935,709	2,028,675	3,093,046	27,292
42	Leslie Street - Green Lane to Colonel Weyling Boulevard	2026-2035	13,764,000	430,892	13,333,108	1,333,311	11,999,797	2,371,075	9,628,722	7,277,332	926,431	1,412,496	12,463
43	Leslie Street - Mount Albert Road to Doane Road	2046-2051	30,322,040	0	30,322,040	3,032,204	27,289,836	5,392,278	21,897,558	16,550,046	2,106,882	3,212,286	28,344
44	Leslie Street - 19th Avenue to Stouffville Road	2046-2051	19,039,893	764,503	18,275,389	1,827,539	16,447,850	3,249,978	13,197,872	9,974,874	1,269,838	1,936,076	17,083
45	Leslie Street - Elgin Mills Road to 19th Avenue	2026-2035	21,000	0	21,000	2,100	18,900	3,735	15,165	11,462	1,459	2,225	20
46	McCowan Road - Major Mackenzie to Elgin Mills	2046-2051	32,931,598	0	32,931,598	3,293,160	29,638,439	5,856,345	23,782,094	17,974,367	2,288,203	3,488,740	30,783
47	Ninth Line - Steeles Avenue to Box Grove By-Pass	2026-2035	18,364,000	1,183,000	17,181,000	1,718,100	15,462,900	3,055,359	12,407,541	9,377,547	1,193,796	1,820,138	16,060
48	Pine Valley Drive - Major Mackenzie Drive to Teston Road	2046-2051	31,035,000	825,609	30,209,391	3,020,939	27,188,452	5,372,245	21,816,207	16,488,561	2,099,055	3,200,352	28,238
49	Pine Valley Drive - Rutherford Road to Major Mackenzie Drive	2046-2051	43,087,000	0	43,087,000	4,308,700	38,778,300	7,662,317	31,115,983	23,517,278	2,993,836	4,564,593	40,276
50	Queensville Sideroad - Hwy 404 to Woodbine	2046-2051	15,847,396	0	15,847,396	1,584,740	14,262,657	2,818,200	11,444,457	8,649,654	1,101,133	1,678,857	14,813
51	Queensville Sideroad - Leslie to Hwy 404	2046-2051	43,979,241	0	43,979,241	4,397,924	39,581,317	7,820,987	31,760,330	24,004,271	3,055,832	4,659,117	41,110
52	St John's Sideroad - Bathurst Street to Yonge Street	2046-2051	46,745,243	0	46,745,243	4,674,524	42,070,719	8,312,875	33,757,844	25,513,980	3,248,024	4,952,144	43,695
53	St John's Side Road - Bayview Avenue to Woodbine Avenue	2026-2035	11,000	0	11,000	1,100	9,900	1,956	7,944	6,004	764	1,165	10
54	Stouffville Road - Bayview Avenue to Highway 404	2046-2051	26,221,000	0	26,221,000	2,622,100	23,598,900	4,662,975	18,935,925	14,311,661	1,821,927	2,777,826	24,510
55	Stouffville Road - Yonge Street to Bayview Avenue	2046-2051	43,018,210	1,091,758	41,926,452	4,192,645	37,733,807	7,455,932	30,277,874	22,883,840	2,913,197	4,441,646	39,191
56	Teston Road - Dufferin Street to Bathurst Street	2036-2045	42,359,000	0	42,359,000	4,235,900	38,123,100	7,532,854	30,590,246	23,119,929	2,943,252	4,487,470	39,595
57	Teston Road - Pine Valley Drive to Weston Road	2026-2035	520,000	0	520,000	52,000	468,000	130,585	337,415	255,017	32,465	49,498	437
58	Warden Avenue - Major Mackenzie Drive to Elgin Mills Road	2026-2035	43,916,000	1,568,597	42,347,403	4,234,740	38,112,663	7,530,792	30,581,871	23,113,599	2,942,447	4,486,241	39,584
59	Warden Avenue - Elgin Mills to 19th Avenue	2046-2051	32,542,556	0	32,542,556	3,254,256	29,288,300	5,787,160	23,501,140	17,762,024	2,261,171	3,447,526	30,419
60	Weston Road - Kirby to King-Vaughan	2046-2051	33,257,078	328,855	32,928,223	3,292,822	29,635,401	5,855,745	23,779,656	17,972,525	2,287,969	3,488,383	30,780
61	Weston Road - Teston Road to Kirby Road	2036-2045	31,592,000	0	31,592,000	3,159,200	28,432,800	5,618,119	22,814,681	17,243,202	2,195,123	3,346,825	29,531
62	Woodbine Avenue - Pollock Road to Old Homestead Road	2046-2051	40,875,877	428,577	40,447,300	4,044,730	36,402,570	14,447,162	21,955,408	16,593,769	2,112,448	3,220,773	28,419
63	Woodbine Avenue - Victoria Square Boulevard to 19th Avenue	2036-2045	22,051,000	1,256,064	20,794,936	2,079,494	18,715,442	3,698,039	15,017,404	11,350,066	1,444,905	2,202,995	19,438
64	Improvements to Support Bradford Bypass (HWY 400-404 Link)	2036-2045	61,000,000	0	61,000,000	6,100,000	54,900,000	10,847,850	44,052,150	33,294,356	4,238,495	6,462,279	57,020
	Subtotal - Widen to 4 Lanes		1,678,594,638	52,976,624	1,625,618,013	162,561,801	1,463,056,212	319,692,278	1,143,363,934	864,147,758	110,009,200	167,727,032	1,479,944
Widen to 6 Lanes													

Project Number	Project Description (2026-2051)	Timing	Gross Project Cost (2026-2051)	Less Grants and Subsidies	New Municipal Cost	Less Benefit to Existing	Development Charge Recoverable Costs			Residential and Non-residential Split			
							Total Development Charge Eligible Cost	Less Post Period Benefit / Level of Service Deduction (Beyond 2051)	Total In-Period Eligible Costs (2026-2051)	Residential	Non-Residential Share		
											Retail	Industrial/ Office/ Institutional	Hotel
										75.6%	9.6%	14.7%	0.1%
65	Carrville Road - Bathurst Street to Yonge Street	2046-2051	55,808,690	0	55,808,690	5,580,869	50,227,821	9,924,661	40,303,160	30,460,892	3,877,784	5,912,316	52,167
66	16th Avenue - Yonge Street to Bayview Avenue	2046-2051	62,809,286	0	62,809,286	6,280,929	56,528,357	11,169,602	45,358,755	34,281,881	4,364,210	6,653,953	58,711
67	16th Avenue - Bayview Avenue to Leslie Street	2046-2051	43,510,012	0	43,510,012	4,351,001	39,159,011	7,737,543	31,421,468	23,748,161	3,023,229	4,609,407	40,671
68	16th Avenue - Leslie Street to Highway 404	2026-2035	17,822,000	0	17,822,000	1,782,200	16,039,800	3,169,351	12,870,449	9,727,410	1,238,335	1,888,045	16,659
69	16th Avenue - Highway 404 to Woodbine Avenue	2026-2035	19,799,000	0	19,799,000	1,979,900	17,819,100	3,520,928	14,298,172	10,806,475	1,375,704	2,097,486	18,507
	16th Avenue - Woodbine Avenue to Warden Avenue	2026-2035	39,744,000	0	39,744,000	3,974,400	35,769,600	7,067,819	28,701,781	21,692,638	2,761,553	4,210,439	37,151
71	16th Avenue - Warden Avenue to Kennedy Road	2026-2035	62,179,000	0	62,179,000	6,217,900	55,961,100	11,057,516	44,903,584	33,937,865	4,320,416	6,587,181	58,122
72	16th Avenue - Kennedy to McCowan	2046-2051	45,676,217	0	45,676,217	4,567,622	41,108,596	8,122,767	32,985,829	24,930,496	3,173,744	4,838,893	42,696
73	Bathurst Street - North of Highway 7 to Rutherford Road	2026-2035	46,832,000	452,000	46,380,000	4,638,000	41,742,000	8,247,923	33,494,077	25,314,627	3,222,645	4,913,451	43,354
74	Bathurst Street - Rutherford Road to Major Mackenzie Drive	2026-2035	65,514,000	5,788,000	59,726,000	5,972,600	53,753,400	10,621,290	43,132,110	32,598,996	4,149,973	6,327,312	55,829
75	Bayview Avenue - North of Highway 7 to 16th Avenue	2046-2051	83,092,656	24,699,730	58,392,926	5,839,293	52,553,634	10,384,225	42,169,409	31,871,392	4,057,346	6,186,088	54,583
76	Bayview Avenue - John Street to Highway 7	2046-2051	58,900,027	538,175	58,361,852	5,836,185	52,525,667	10,378,699	42,146,968	31,854,431	4,055,187	6,182,796	54,554
77	Dufferin Street - Langstaff Road to Rutherford Road	2046-2051	54,842,126	1,356,090	53,486,036	5,348,604	48,137,433	9,511,615	38,625,818	29,193,166	3,716,398	5,666,257	49,996
78	Dufferin Street and Rutherford Road	2026-2035	28,000	0	28,000	2,800	25,200	4,979	20,221	15,283	1,946	2,966	26
79	Highway 50 - Steeles Avenue to Hwy 7	2046-2051	67,145,494	33,572,747	33,572,747	3,357,275	30,215,472	5,970,363	24,245,109	18,324,311	2,332,753	3,556,663	31,382
80	Highway 50 - Major Mackenzie Drive to Albion-Vaughan Road	2036-2045	57,073,000	0	57,073,000	5,707,300	51,365,700	10,149,498	41,216,202	31,150,964	3,965,633	6,046,256	53,349
81	Highway 50 - Rutherford Road to Major Mackenzie Drive	2036-2045	29,799,000	0	29,799,000	2,979,900	26,819,100	5,299,264	21,519,836	16,264,566	2,070,539	3,156,876	27,855
82	Keele Street - Langstaff Road to Rutherford Road	2046-2051	45,012,578	1,345,428	43,667,150	4,366,715	39,300,435	7,765,487	31,534,948	23,833,929	3,034,147	4,626,054	40,818
83	Keele Street - Highway 7 to Langstaff Road	2036-2045	95,736,000	0	95,736,000	9,573,600	86,162,400	17,025,079	69,137,321	52,253,582	6,652,074	10,142,175	89,490
84	Keele Street - Steeles Avenue to Highway 407	2026-2035	391,000	0	391,000	39,100	351,900	69,533	282,367	213,411	27,168	41,422	365
85	Kennedy Road - Steeles Avenue to 14th Avenue	2046-2051	55,940,737	0	55,940,737	5,594,074	50,346,663	9,948,143	40,398,520	30,532,965	3,886,959	5,926,305	52,291
86	Kennedy Road - 14th Avenue to Highway 407	2046-2051	86,865,790	371,694	86,494,095	8,649,410	77,844,686	15,381,557	62,463,128	47,209,266	6,009,914	9,163,097	80,851
87	Kennedy Road - Highway 407 to Highway 7	2026-2035	69,841,000	0	69,841,000	6,984,100	62,856,900	12,420,077	50,436,823	38,119,855	4,852,798	7,398,885	65,284
88	Kennedy Road - Highway 7 to 16th Avenue	2046-2051	165,268,482	1,001,777	164,266,705	16,426,670	147,840,034	29,212,141	118,627,893	89,658,266	11,413,828	17,402,249	153,549
89	Major Mackenzie Drive - Highway 400 to Jane Street	2026-2035	113,000	0	113,000	11,300	101,700	20,095	81,605	61,676	7,852	11,971	106
90	Major Mackenzie Drive - Keele Street to McNaughton Road	2026-2035	21,000	0	21,000	2,100	18,900	3,735	15,165	11,462	1,459	2,225	20
91	Major Mackenzie Drive - Leslie Street to Woodbine Avenue	2046-2051	57,411,215	817,804	56,593,411	5,659,341	50,934,070	10,064,211	40,869,859	30,889,200	3,932,309	5,995,449	52,901
92	McCowan Road - Bullock Drive to 16th Avenue	2046-2051	39,786,549	1,283,885	38,502,664	3,850,266	34,652,398	6,847,068	27,805,330	21,015,105	2,675,300	4,078,933	35,991
93	McCowan Road - 14th Avenue to Bullock Drive	2026-2035	54,196,000	0	54,196,000	5,419,600	48,776,400	9,637,870	39,138,530	29,580,671	3,765,729	5,741,470	50,660
94	Rutherford Road - Jane Street to Westburne Drive	2026-2035	26,132,000	5,525,000	20,607,000	2,060,700	18,546,300	3,664,617	14,881,683	11,247,489	1,431,847	2,183,085	19,263
95	TR85560 : Rutherford Road - Westburne Drive to Peter Rupert Avenue	2026-2035	164,000	0	164,000	16,400	147,600	29,165	118,435	89,513	11,395	17,374	153
96	Rutherford Road - Peter Rupert Avenue to Bathurst Street	2026-2035	1,082,000	1,000,000	82,000	8,200	73,800	14,582	59,218	44,756	5,698	8,687	77
97	TR88163 : Steeles Avenue Donald Cousens Parkway to Morningside Avenue	2026-2035	219,000	0	219,000	21,900	197,100	38,946	158,154	119,532	15,217	23,201	205
98	Steeles Avenue - Tapscott Road to Ninth Line	2026-2035	42,529,000	0	42,529,000	4,252,900	38,276,100	7,563,086	30,713,014	23,212,716	2,955,064	4,505,479	39,754
99	Warden Avenue - Highway 7 to 16th Avenue	2046-2051	55,236,870	0	55,236,870	5,523,687	49,713,183	9,822,972	39,890,211	30,148,788	3,838,052	5,851,738	51,633
100	Weston Road - Highway 407 to North of Highway 7	2036-2045	14,612,000	0	14,612,000	1,461,200	13,150,800	2,598,505	10,552,295	7,975,363	1,015,293	1,547,981	13,659
101	Yonge Street - Davis Drive to Green Lane	2026-2035	53,910,000	9,955,377	43,954,623	4,395,462	39,559,161	7,816,609	31,742,552	23,990,834	3,054,122	4,656,509	41,087
	Subtotal - Widen to 6 Lanes		1,675,042,728	87,707,706	1,587,335,022	158,733,502	1,428,601,520	282,281,521	1,146,319,999	866,381,935	110,293,619	168,160,675	1,483,771
Road Improvements to Support Transit													
102	Phase 1 Rapid Transit Projects (Roads Infrastructure)	2026-2035	338,062,843	247,901,483	90,161,360	23,789,402	66,371,958	13,114,628	53,257,330	40,251,578	5,124,174	7,812,643	68,935
103	Phase 2 Rapid Transit Projects (Roads Infrastructure)	2036-2045	797,191,764	584,580,720	212,611,043	56,098,195	156,512,848	30,925,828	125,587,020	94,917,934	12,083,403	18,423,126	162,557
104	Phase 3 Rapid Transit Projects (Roads Infrastructure))	2046-2051	1,053,596,127	772,602,040	280,994,087	74,141,309	206,852,778	40,872,641	165,980,137	125,446,814	15,969,843	24,348,639	214,841
	Subtotal - Road Improvements to Support Transit		2,188,850,733	1,605,084,242	583,766,490	154,028,907	429,737,584	84,913,096	344,824,487	260,616,326	33,177,421	50,584,408	446,333

Project Number	Project Description (2026-2051)	Timing	Gross Project Cost (2026-2051)	Less Grants and Subsidies	New Municipal Cost	Less Benefit to Existing	Development Charge Recoverable Costs			Residential and Non-residential Split			
							Total Development Charge Eligible Cost	Less Post Period Benefit / Level of Service Deduction (Beyond 2051)	Total In-Period Eligible Costs (2026-2051)	Residential	Non-Residential Share		
											Retail	Industrial/ Office/ Institutional	Hotel
										75.6%	9.6%	14.7%	0.1%
Environmental Assessment, Design, and Survey for Future Projects													
105	Miscellaneous Design & Survey for Future Projects	2026-2051	19,500,000	0	19,500,000	1,950,000	17,550,000	3,467,755	14,082,245	10,643,278	1,354,929	2,065,810	18,228
	Subtotal - Environmental Assessment, Design, and Survey for Future Projects		19,500,000	0	19,500,000	1,950,000	17,550,000	3,467,755	14,082,245	10,643,278	1,354,929	2,065,810	18,228
Intersection and Miscellaneous Capital													
106	Intersection, Bottleneck and Miscellaneous Capital	2026-2051	709,075,000	0	709,075,000	70,907,500	638,167,500	126,097,368	512,070,132	387,019,603	49,269,024	75,118,692	662,812
107	Intelligent Transportation System	2026-2051	42,718,000	0	42,718,000	4,271,800	38,446,200	7,596,696	30,849,504	23,315,874	2,968,197	4,525,502	39,931
	Subtotal - Intersection and Miscellaneous Capital		751,793,000	0	751,793,000	75,179,300	676,613,700	133,694,065	542,919,635	410,335,477	52,237,221	79,644,194	702,743
Transportation Demand Management													
108	Residential Transportation Demand Mangement	2026-2051	65,554,782	0	65,554,782	6,555,478	58,999,304	11,657,844	47,341,460	35,780,398	4,554,977	6,944,808	61,278
109	Non-Residential Transportation Demand Mangement	2026-2051	8,013,369	0	8,013,369	801,337	7,212,032	1,425,046	5,786,986	4,373,770	556,797	848,928	7,491
	Subtotal - Transportation Demand Management		73,568,151	0	73,568,151	7,356,815	66,211,336	13,082,890	53,128,446	40,154,168	5,111,774	7,793,736	68,768
Sustainable Transportation and Urban Design													
110	Pedestrian Cycling Partnership Program	2026-2051	73,801,000	0	73,801,000	7,380,100	66,420,900	13,124,298	53,296,602	40,281,259	5,127,953	7,818,404	68,986
111	Pedestrian Cycling Program inc. Urbanization	2026-2051	468,000,000	0	468,000,000	46,800,000	421,200,000	83,226,130	337,973,870	255,438,669	32,518,286	49,579,449	437,466
112	Regional Trails of Significance	2026-2051	26,280,000	0	26,280,000	2,628,000	23,652,000	4,673,467	18,978,533	14,343,864	1,826,027	2,784,077	24,565
113	HWY 407 / South York Greenway	2026-2051	100,000,000	0	100,000,000	10,000,000	90,000,000	17,783,361	72,216,639	54,580,912	6,948,352	10,593,899	93,476
114	Zephyr Trail Rehabilitation	2046-2051	9,969,000	0	9,969,000	0	9,969,000	1,969,804	7,999,196	6,045,746	769,646	1,173,451	10,354
115	Keele Street - Highway 407 to Highway 7	2036-2045	14,537,000	159,627	14,377,373	1,437,737	12,939,635	2,556,780	10,382,855	7,847,301	998,990	1,523,124	13,439
	Subtotal - Sustainable Transportation and Urban Design		692,587,000	159,627	692,427,373	68,245,837	624,181,535	123,333,841	500,847,694	378,537,751	48,189,253	73,472,404	648,286
Other													
116	Forestry	2026-2051	59,567,557	0	59,567,557	0	59,567,557	11,770,127	47,797,431	36,125,018	4,598,848	7,011,697	61,868
117	Outstanding DC Credits	2026-2051	2,160,000	0	2,160,000	0	2,160,000	426,801	1,733,199	1,309,942	166,760	254,254	2,243
	Subtotal - Other		61,727,557	0	61,727,557	0	61,727,557	12,196,927	49,530,630	37,434,960	4,765,609	7,265,950	64,111
Total			7,860,947,129	1,965,775,454	5,895,171,675	677,999,769	5,217,171,905	1,061,478,894	4,155,693,012	3,140,848,414	399,841,600	609,623,964	5,379,035

TABLE 5-9
ROADS CONTINGENCY (EXCLUDING LAND) GROWTH RELATED CAPITAL COSTS

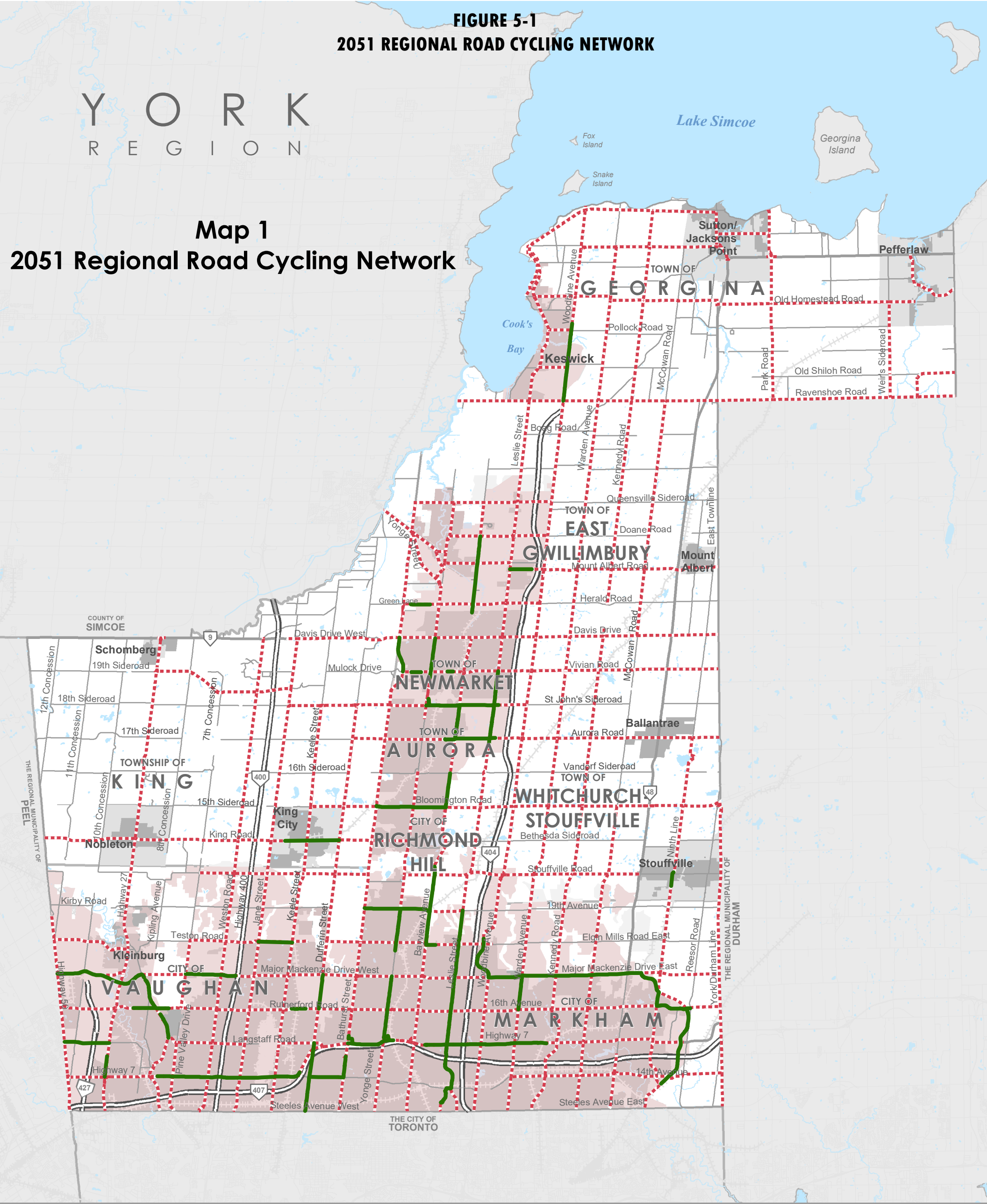
Project Number	Project Description (2026-2051)	Contingency Trigger	Timing	Gross Project Cost (2026-2051)	Less Grants and Subsidies	New Municipal Cost	Less Benefit to Existing	Potential Development Charge Recoverable Costs			Residential and Non-residential Split			
								Total Development Charge Eligible Cost	Post Period Benefit / Level of Service Deduction (Beyond 2051)	Growth Costs (2026-2051)	Residential	Non-Residential Share		
												Retail	Industrial/ Office/ Institutional	Hotel
											75.6%	9.6%	14.7%	0.1%
Contingency: Interchanges														
CT1	Highway 404 Interchange at 19th Avenue	The local municipality transfers responsibility of 19th Avenue between Leslie Street and Woodbine Avenue to York Region, and Regional Council approves the assumption of the roads corridor and the road is included in the Regional Roads consolidation bylaw	2027-2032	126,269,331	-	126,269,331	12,626,933	113,642,398	-	113,642,398	85,890,258	10,934,147	16,670,897	147,096
	Subtotal Contingency: Interchanges			126,269,331	-	126,269,331	12,626,933	113,642,398	-	113,642,398	85,890,258	10,934,147	16,670,897	147,096
Contingency: Midblock Crossings														
CT2	Midblock Crossing - Highway 400 north of Rutherford Road	Approval of a local official plan amendment, secondary plan, or development area plan for the redevelopment of, or portion of, the Canada's Wonderland property, or identification of any other transportation analysis, as deemed warranted by the Region of York, identifying the need for the crossing	2027-2035	71,154,553	47,436,368	23,718,184	2,371,818	21,346,366	-	21,346,366	16,133,458	2,053,849	3,131,429	27,630
CT3	Midblock Crossing - Highway 400 south of Highway 7 (Regional Share)	A two-part trigger as follows: - The City of Vaughan completes the Environmental Assessment for the crossing of Highway 400 - The City of Vaughan commitment to construct the crossing as identified in the Council approved Capital Program	2027-2035	198,446,975	132,297,983	66,148,992	6,614,899	59,534,092	-	59,534,092	44,995,518	5,728,096	8,733,419	77,060
	Subtotal Contingency: Midblock Crossings			269,601,527	179,734,351	89,867,176	8,986,718	80,880,458	-	80,880,458	61,128,976	7,781,944	11,864,848	104,690
Contingency: Grade Separations														
CT4	Barrie GO - GS1	Identification by Metrolinx for construction and/or approved Environmental Assessment undertaken by the Region of York or the local municipality for which the grade separation is located	2027-2035	57,264,452	8,589,668	48,674,784	-	48,674,784	-	48,674,784	36,788,116	4,683,263	7,140,401	63,004
CT5	Barrie GO - GS2	Identification by Metrolinx for construction and/or approved Environmental Assessment undertaken by the Region of York or the local municipality for which the grade separation is located	2027-2035	35,966,584	5,394,988	30,571,597	-	30,571,597	-	30,571,597	23,105,834	2,941,458	4,484,734	39,571
CT6	Barrie GO - GS3	Identification by Metrolinx for construction and/or approved Environmental Assessment undertaken by the Region of York or the local municipality for which the grade separation is located	2027-2035	34,262,829	5,139,424	29,123,405	-	29,123,405	-	29,123,405	22,011,299	2,802,120	4,272,290	37,697
CT7	Barrie GO - GS4	Identification by Metrolinx for construction and/or approved Environmental Assessment undertaken by the Region of York or the local municipality for which the grade separation is located	2027-2035	29,724,251	4,458,638	25,265,613	-	25,265,613	-	25,265,613	19,095,602	2,430,941	3,706,367	32,703
CT8	Stouffville GO - GS1	Identification by Metrolinx for construction and/or approved Environmental Assessment undertaken by the Region of York or the local municipality for which the grade separation is located	2027-2035	71,232,275	10,684,841	60,547,433	-	60,547,433	-	60,547,433	45,761,395	5,825,595	8,882,072	78,371
CT9	Stouffville GO - GS2	Identification by Metrolinx for construction and/or approved Environmental Assessment undertaken by the Region of York or the local municipality for which the grade separation is located	2027-2035	71,714,223	10,757,133	60,957,089	-	60,957,089	-	60,957,089	46,071,011	5,865,010	8,942,167	78,901
CT10	Stouffville GO - GS3	Identification by Metrolinx for construction and/or approved Environmental Assessment undertaken by the Region of York or the local municipality for which the grade separation is located	2027-2035	79,244,108	11,886,616	67,357,492	-	67,357,492	-	67,357,492	50,908,397	6,480,827	9,881,081	87,186
CT11	Stouffville GO - GS4	Identification by Metrolinx for construction and/or approved Environmental Assessment undertaken by the Region of York or the local municipality for which the grade separation is located	2027-2035	71,714,223	10,757,133	60,957,089	-	60,957,089	-	60,957,089	46,071,011	5,865,010	8,942,167	78,901
	Subtotal Contingency: Grade Separations			451,122,944	67,668,442	383,454,503	-	383,454,503	-	383,454,503	289,812,665	36,894,222	56,251,281	496,335
Contingency: Widen to 4 Lanes														

Project Number	Project Description (2026-2051)	Contingency Trigger	Timing	Gross Project Cost (2026-2051)	Less Grants and Subsidies	New Municipal Cost	Less Benefit to Existing	Potential Development Charge Recoverable Costs			Residential and Non-residential Split			
								Total Development Charge Eligible Cost	Post Period Benefit / Level of Service Deduction (Beyond 2051)	Growth Costs (2026-2051)	Residential 75.6%	Non-Residential Share		
												Retail 9.6%	Industrial/ Office/ Institutional 14.7%	Hotel 0.1%
CT12	Bloomington Road - Woodbine Avenue to York Durham Line	The completion of an Environmental Assessment or inclusion in an update to the Region's Transportation Master Plan	2027-2035	153,410,001	3,326,000	150,084,001	15,008,400	135,075,601	-	135,075,601	102,089,347	12,996,351	19,815,064	174,839
CT13	Elgin Mills Road - Woodbine Avenue to Warden Avenue	The local municipality transfers jurisdiction of this section of road to York Region and Regional Council approves the assumption of the road corridor and the road is included in the Regional Roads consolidation bylaw	2027-2035	34,847,332	-	34,847,332	3,484,733	31,362,599	-	31,362,599	23,703,669	3,017,565	4,600,771	40,595
CT14	Elgin Mills Road - Warden Avenue to Kennedy Road	The local municipality transfers jurisdiction of this section of road to York Region and Regional Council approves the assumption of the road corridor and the road is included in the Regional Roads consolidation bylaw	2027-2035	34,677,345	-	34,677,345	3,467,735	31,209,611	-	31,209,611	23,588,041	3,002,845	4,578,328	40,397
CT15	Elgin Mills Road - Kennedy Road to McCowan Road	The local municipality transfers jurisdiction of this section of road to York Region and Regional Council approves the assumption of the road corridor and the road is included in the Regional Roads consolidation bylaw	2027-2035	37,567,124	-	37,567,124	3,756,712	33,810,412	-	33,810,412	25,553,711	3,253,082	4,959,856	43,763
CT16	Elgin Mills Road - McCowan Road to Highway 48	The local municipality transfers jurisdiction of this section of road to York Region and Regional Council approves the assumption of the road corridor and the road is included in the Regional Roads consolidation bylaw	2027-2035	33,997,398	-	33,997,398	3,399,740	30,597,658	-	30,597,658	23,125,530	2,943,965	4,488,557	39,605
CT17	Kirby Road - Weston Road to Jane Street	The local municipality transfers jurisdiction of this section of road to York Region and Regional Council approves the assumption of the road corridor and the road is included in the Regional Roads consolidation bylaw	2027-2035	64,578,093	-	64,578,093	6,457,809	58,120,284	-	58,120,284	43,926,970	5,592,065	8,526,019	75,230
CT18	Kirby Road - Jane Street to Keele Street	The local municipality transfers jurisdiction of this section of road to York Region and Regional Council approves the assumption of the road corridor and the road is included in the Regional Roads consolidation bylaw	2027-2035	37,808,108	309,052	37,499,056	3,749,906	33,749,150	-	33,749,150	25,507,410	3,247,187	4,950,869	43,684
CT19	Kirby Road - Keele Street to Dufferin Street	The local municipality transfers jurisdiction of this section of road to York Region and Regional Council approves the assumption of the road corridor and the road is included in the Regional Roads consolidation bylaw	2027-2035	38,734,777	316,627	38,418,150	3,841,815	34,576,335	-	34,576,335	26,132,592	3,326,775	5,072,214	44,755
CT20	19th Avenue - Leslie Street to Woodbine Avenue	The local municipality transfers jurisdiction of this section of road to York Region and Regional Council approves the assumption of the road corridor and the road is included in the Regional Roads consolidation bylaw	2027-2035	64,578,093	-	64,578,093	6,457,809	58,120,284	-	58,120,284	43,926,970	5,592,065	8,526,019	75,230
CT21	19th Avenue - Woodbine Avenue to Warden Avenue	The local municipality transfers jurisdiction of this section of road to York Region and Regional Council approves the assumption of the road corridor and the road is included in the Regional Roads consolidation bylaw	2027-2035	16,298,084	1,363,002	14,935,083	1,493,508	13,441,574	-	13,441,574	10,159,063	1,293,286	1,971,827	17,398
	Subtotal Contingency: Widen to 4 Lanes			516,496,356	5,314,681	511,181,676	51,118,168	460,063,508	-	460,063,508	347,713,302	44,265,187	67,489,523	595,496
Contingency: Widen to 6 Lanes														
CT22	Langstaff Road - Keele Street to Dufferin Street	Commitment by the City of Vaughan and/or another third party to construct the missing road link of Langstaff Road between Jane Street to Keele Street over the CN MacMillian Yards	2027-2035	49,630,873	344,310	49,286,563	4,928,656	44,357,907	-	44,357,907	33,525,446	4,267,913	6,507,132	57,416
CT23	Langstaff Road - Weston Road to Jane Street (including Interchange)	Commitment by the City of Vaughan and/or another third party to construct the missing road link of Langstaff Road between Jane Street to Keele Street over the CN MacMillian Yards	2027-2032	342,293,704	-	342,293,704	34,229,370	308,064,333	-	308,064,333	232,833,217	29,640,528	45,191,837	398,752
CT24	Steeles Avenue EA - Ninth Line to Beare Road (Regional Share)	A two-part trigger as follows: - York Region executes an agreement with the City of Toronto to cost share works on Steeles Avenue east of Ninth Line - City of Toronto and / or Durham Region commit to fund a minimum of 50% of the cost to construct the approved improvements	2027-2028	500,000	-	500,000	-	500,000	-	500,000	377,897	48,108	73,348	647
	Subtotal Contingency: Widen to 6 Lanes			392,424,577	344,310	392,080,267	39,158,027	352,922,240	-	352,922,240	266,736,560	33,956,549	51,772,317	456,815
Contingency: Road Improvements to Support Transit														
CT25	Phase 4 Rapid Transit Projects (Roads Infrastructure)	Regional Council approves the planning of and/or commitment to construct Phase 4 of the BRT program.	2027-2033	1,070,166,066	813,326,210	256,839,856	67,768,128	189,071,728	-	189,071,728	142,899,303	18,191,609	27,736,085	244,730
	Subtotal Contingency: Road Improvements to Support Transit			1,070,166,066	813,326,210	256,839,856	67,768,128	189,071,728	-	189,071,728	142,899,303	18,191,609	27,736,085	244,730
Total				2,826,080,801	1,066,387,994	1,759,692,808	179,657,973	1,580,034,835	-	1,580,034,835	1,194,181,064	152,023,659	231,784,950	2,045,161

FIGURE 5-1
2051 REGIONAL ROAD CYCLING NETWORK

Y O R K
R E G I O N

Map 1
2051 Regional Road Cycling Network



Existing Network*

— Dedicated/Separated Facilities *(Protected Bike Lane, Shared Pathway, Bike Lane)*

Recommended Cycling Facilities

- - - - Cycling facility to be determined in consultation with Pedestrian and Cycling Planning and Design Guidelines

BASE MAP INFORMATION

- Provincial Freeway
- Provincial Highway
- Road
- Railway
- Urban Boundary
- Built-up Area
- Designated Urban Area



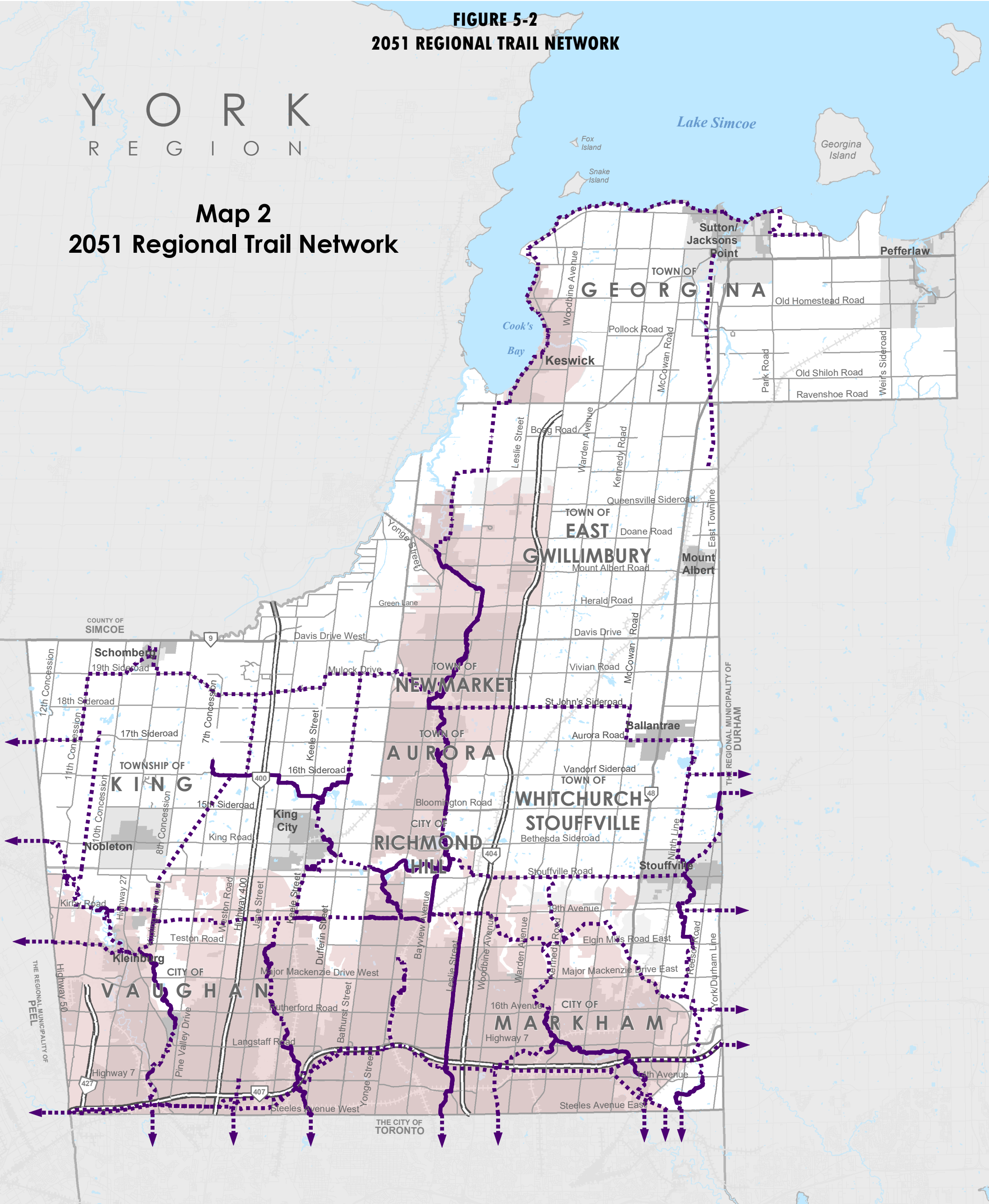
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*Wherever possible, existing cycling network is subject to infrastructure improvements in order to algin with the Pedestrian and Cycling Planning and Design Guidelines.

FIGURE 5-2
2051 REGIONAL TRAIL NETWORK



Trails of Regional Significance

- Existing Region-Wide Trail Network
- Recommended Region-Wide Trail Network

BASE MAP INFORMATION

- Provincial Freeway
- Provincial Highway
- Road
- Railway
- Urban Boundary
- Built-up Area
- Designated Urban Area

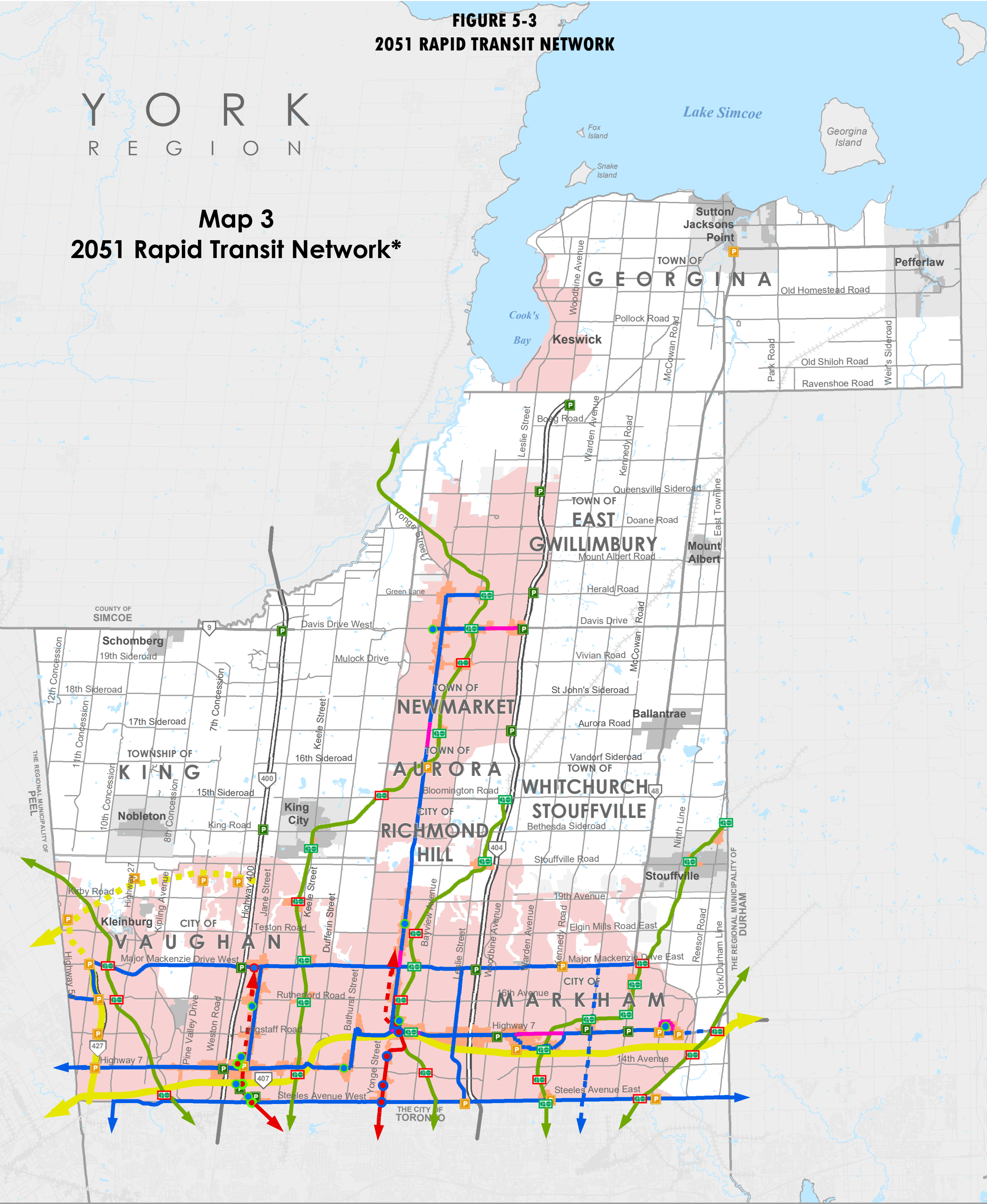


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FIGURE 5-3
2051 RAPID TRANSIT NETWORK



Legend

- Bus Terminals**

 - Existing Bus Terminal
 - Recommended Bus Terminal

Subway Stations

 - Proposed Subway Station
 - Existing Subway Station

GO Rail Stations

 - GO Rail Station
 - GO Rail Station subject to further study
- Commuter Parking Lots**

 - Existing Lot
 - Potential Lot

Rapid Transit Service

 - Rapid Transit Corridor
 - Rapid Transit subject to further study
 - BRT Curbside Service

Subway Service

 - Subway
 - Subway subject to further study
- Provincial GO Rail**

 - GO Rail Corridor

Transitway Service

 - Transitway Alongside Existing Provincial Highway
 - Transitway Alongside Proposed Provincial Highway
 - Major Transit Station Area

BASE MAP INFORMATION

- Provincial Freeway
- Provincial Highway
- Road
- Railway
- Urban Boundary
- Built-up Area
- Designated Urban Area



Map is subject to change through the TMP Update and/or update of the Metrolinx RTP.

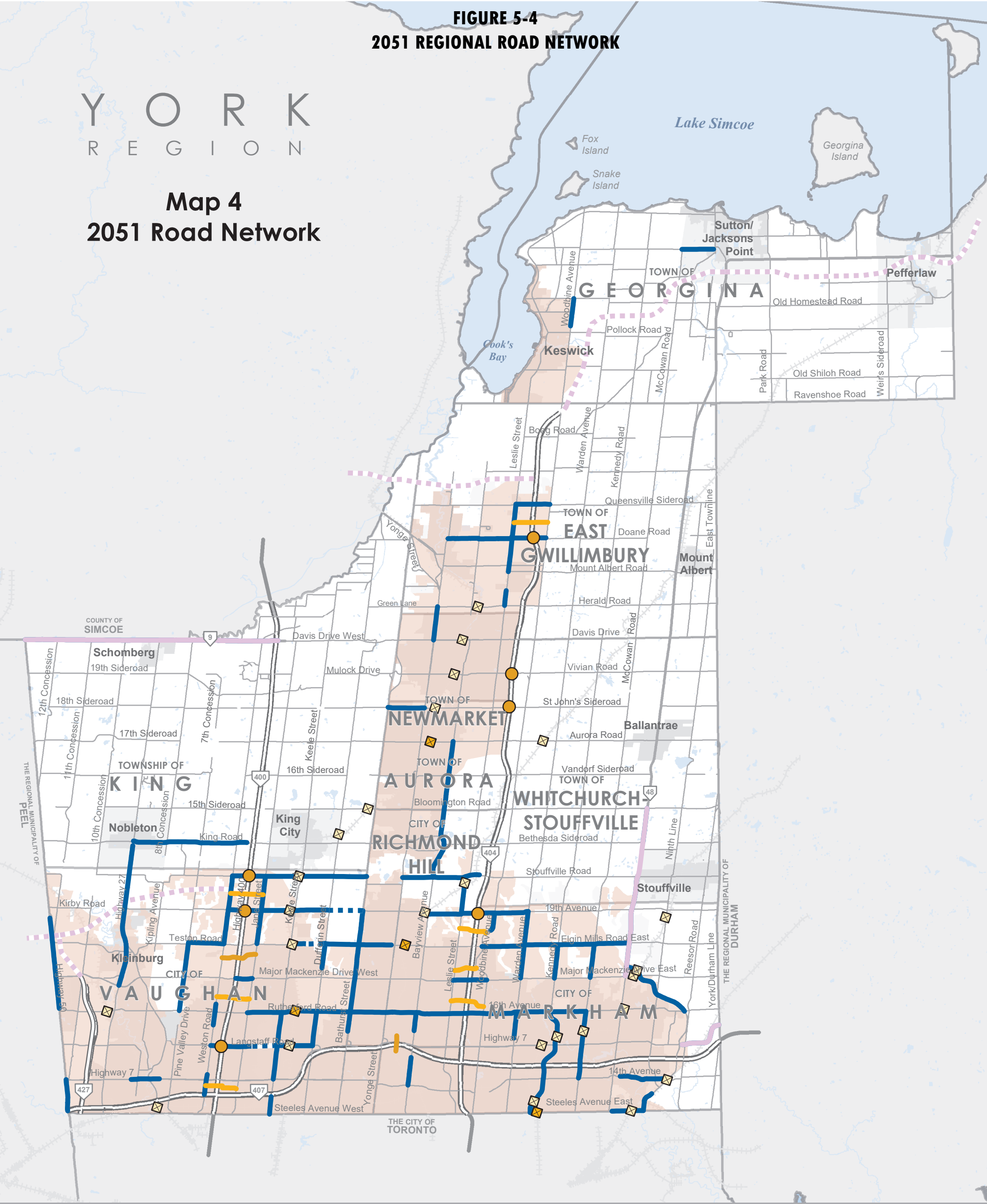
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Last Updated: 9 August 2022

* Note: This map represents the long-term transit plan for the Region. For more information on current transit services, please visit www.yrt.ca.

FIGURE 5-4
2051 REGIONAL ROAD NETWORK



Legend

- Road Projects**
- Midblock Crossing
 - Road Improvements
 - New Road Link
 - Road Improvements (Provincial Jurisdiction)
 - Future Highway

- Grade Separations**
- Grade Separation (Included in 10-Year Capital Program)
 - Grade Separation (Subject to Future Study)
- Interchanges**
- Potential Interchange or Interchange Improvements

BASE MAP INFORMATION

- Provincial Freeway
- Provincial Highway
- Road
- Railway
- Urban Boundary
- Built-up Area
- Designated Urban Area



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6 TRANSIT: CAPITAL FORECASTS AND DC-RECOVERABLE COSTS

6.1. Program Description

The Transit growth program includes facilities, transit garages, bus terminals and stops, including but not limited to:

Technology/ Equipment	Electric bus infrastructure and charging stations, expansion of the automated fare collection system
Vehicles	Fleet expansion (YRT/Viva/Mobility On-Request)
Stations and Facilities	Transit vehicle garages, terminals, stops, stations
Bus Rapid Transit	BRT infrastructure, Environmental Assessments and preliminary design

For reference, a map of the long term rapid transit network from the 2022 TMP is provided at the end of the Roads Chapter (Chapter 5).

6.2. Level of Service Calculation

Transit level of service is determined using a forward-looking planned level of service as opposed to a historical 10-year average level of service. For the development charges calculations for transit, excluding Toronto-York Spadina Subway Extension and the Yonge North Subway Extension, the “planned level of service” is considered to be the Council-approved 2026 10-year Capital Plan. This confirms Council’s intention to meet the increased need for transit services through the transit network defined in the Transportation Master Plan, as updated, and YRT’s service guidelines outlined in the Council-approved [YRT 2021-2025 Business Plan](#) and the 10-year Capital Plan.

The YRT service guidelines define how new services are designed, and how existing transit routes are evaluated for service adjustments. They are applied in tandem with route performance measures. For Mobility On-Request Paratransit service standards and all policies meet or exceed the standards and requirements outlined in the *Accessibility for Ontarians with Disabilities Act, 2005* (AODA), and the *Ontario Regulation 191/11: Integrated Accessibility Standards*. The service guidelines include:

- Service Coverage
- Span of Service
- Minimum Service Frequency
- Vehicle Capacity
- New Service Implementation
- Mobility On-Request Paratransit Service Area
- Mobility On-Request Paratransit Days and Hours of Service

6.3. Ridership Forecasts

Estimated ridership, measured by trips, is obtained from the Regional Transportation Demand Forecast model. This provides a basis for estimating the total number of trips during the AM peak period for local transit, GO Rail and auto trips:

- All trips originating from York Region to all destinations
- All trips with destinations to York Region from all origins
- All trips with origins in York Region and destinations in York Region were calculated and excluded from the analysis to account for double counting of trips, as these trips were already captured in all trip origins and all trip destinations

The following horizons were evaluated related to the Base Year - the Travel Demand Forecasting Horizon that closely represents the DC Bylaw horizon:

- Total Trips – Total Auto and Local Transit Trips in the AM Peak Period at the end of the Base Year. Where required, a base year may be estimated based on two horizons within the Travel Demand Forecasting Model (T)
- Local Transit Trips – trips in the AM Peak Period at the end of the Base year (A)
Local Transit Trips are defined as trips with an origin or a destination within York Region across the following transit services:
 - Conventional Transit
 - Bus Rapid Transit
 - Subway
- Interim Local Transit Trips – trips in the AM Peak Period at the Base Year + 5 years (B)
- 10-Year Local Transit Trips – trips in the AM Peak Period at the end of a 10-year planning horizon (C)
- For the case of the 2026 DC Bylaw, it is assumed that the Yonge North Subway Extension is in service beyond the 10-year horizon.

The model extractions are summarized in Table 6-1 below:

TABLE 6-1
TRANSIT MODEL EXTRACTIONS

Horizon	Local Transit	HOV Passenger	Non-motorized	Auto Trips	Total	Transit Mode Share
2026	92,500 (A)	163,800	71,300	527,200	854,800 (T)	10.82%
2031	111,555 (B)	178,915	75,925	557,845	924,240	12.07%
2036	126,600 (C)	197,300	83,700	598,100	1,005,700	12.59%
Total	330,655	540,015	230,925	1,683,145	2,784,740	11.87% (F)

Note: Totals exclude trips on GO Rail

6.4. Benefit to Existing Development Deduction

The Local Transit Modal Split for existing development (F) is applied to the total trips in the Base Year (T) to determine forecasted transit trips by existing development in 10 years (BTE).

Local Transit Modal Split for the existing development (F) is estimated based on a weighted average of Base, Base+5-years and Base+10-years local transit modal split. The justification of a blended average is to reflect the gradual and incremental change in mode shift over the 10-year horizon.

The growth in transit trips between the Base Year (A) and 10-Year (C - A), is attributed to a split among growth in ridership from existing residents versus planned new development for the forward-looking 10-year horizon. Estimated transit trips in the 10-year horizon are calculated by applying the forecasted mode split in the 10-year horizon (F) to the total trips in the base year (T).

330,655	Transit Trips (Sum of 2026, 2031, 2036 forecasted trips)
2,784,740	Total Trips (Sum of 2026, 2031, 2036 forecasted trips)
11.87%	Weighted Mode Split (F)

The justification of a weighted local transit mode share (F) for existing residents is to account for a slower or more gradual uptake in transit use by existing residents and employees compared to new transit oriented development requirements in the Provincial Growth Plan and the Planning Act.

It is the position of the Region that benefit to existing calculated for Transit be based on the following formula:

$$\text{BTE} = \frac{(T \times F) - A}{C - A} = \frac{(854,800 \times (11.87\%)) - 92,500}{126,600 - 92,500} = 26\%$$

As such, the deduction for benefit to existing development has been established at 26%.

6.5. Post Period Benefit Deduction

The Region provides services to meet Council direction reflected in the [YRT 2021-2025 Business Plan](#), 10-year Capital Plan, and the expansion rapid transit solutions as identified in the Transportation Master Plan. Transit service usage is monitored throughout the year and adjustments are made to the routes and frequency based on demand and revenue-to-cost ratios for specific routes. Where routes are not sustainable, alternative transit solutions are implemented including Mobility On-Request. There is no uncommitted excess capacity in the transit network.

- Headways and vehicle types and sizes are scheduled to meet the service standards as set by Council and outlined in the [YRT Business Plan](#)
- Transit routes and services are monitored and adjusted periodically throughout the year to optimize the use of fleet and to provide cost-effective services.

6.6. Grants, Subsidies and Other Contributions

Any applicable grants, subsidies and other contributions have been deducted from the DC-eligible costs in accordance with the requirements of the Act. The grants are primarily from senior levels of government; however, the amounts vary by project and are not based on a set formula. For the projects included in the 2026 DC Background Study, the total amount of applicable grants and subsidies are approximately \$749 million.

6.7. Residential versus Non-Residential Allocation

The net growth-related costs have been allocated between residential and non-residential development on the same basis as the Roads calculation outlined in Chapter 5, and summarized in Table 6-2 below.

TABLE 6-2
RESIDENTIAL AND NON-RESIDENTIAL ALLOCATION

	2026 to 2035	%
Population in new units	254,777	75.5
Retail employment growth*	32,948	9.8
IOI employment growth*	49,489	14.7
Hotel employment growth*	407	0.1
Total population and employment*	337,621	100.0

*Note: Employment requiring new space
Numbers may not add due to rounding

**TABLE 6-3
TRANSIT GROWTH RELATED CAPITAL COSTS**

Maximum Allowable Funding Envelope from Level of Service	N/A
Opening Reserve Balance	61,992,753
Future Outstanding Debt Principal Payments	12,232,069

Recoverable Cost Calculations:

Project Number	Project Description (2026-2035)	Timing	Gross Project Cost (2026-2035)	Less Grants and Subsidies	New Municipal Cost	Less Benefit to Existing	Development Charge Recoverable Costs			Residential and Non-residential Split			
							Total Development Charge Eligible Cost	Less Post Period Benefit / Level of Service Deduction (Beyond 2035)	Total In-Period Eligible Costs (2026-2035)	Residential 75.5%	Non-Residential Share		
											Retail 9.8%	Industrial/ Office/ Institutional 14.7%	Hotel 0.1%
Conventional Transit													
1	Fleet	2026-2035	425,692,500	0	425,692,500	112,320,511	313,371,989	0	313,371,989	236,478,096	30,581,368	45,934,977	377,548
2	Facilities	2026-2035	363,703,000	0	363,703,000	95,964,356	267,738,644	0	267,738,644	202,042,068	26,128,098	39,245,909	322,569
3	Technology	2026-2035	15,590,000	0	15,590,000	4,113,478	11,476,522	0	11,476,522	8,660,462	1,119,972	1,682,262	13,827
	Subtotal - Conventional Transit		804,985,500	0	804,985,500	212,398,345	592,587,155	0	592,587,155	447,180,626	57,829,438	86,863,147	713,944
Rapid Transit													
4	Phase 1 Rapid Transit Projects	2026-2035	846,069,295	620,422,614	225,646,681	59,537,696	166,108,985	0	166,108,985	125,349,865	16,210,256	24,348,738	200,127
5	Phase 2 Rapid Transit Projects	2026-2035	175,131,356	128,423,823	46,707,533	12,323,952	34,383,581	0	34,383,581	25,946,683	3,355,427	5,040,045	41,425
6	Env't Assessment & Preliminary Eng.	2026-2035	124,036,336	0	124,036,336	32,727,437	91,308,899	0	91,308,899	68,903,908	8,910,659	13,384,324	110,008
	Subtotal - Rapid Transit		1,145,236,988	748,846,438	396,390,550	104,589,085	291,801,465	0	291,801,465	220,200,456	28,476,342	42,773,107	351,560
Total			1,950,222,488	748,846,438	1,201,376,050	316,987,430	884,388,620	0	884,388,620	667,381,082	86,305,780	129,636,254	1,065,503

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7 TORONTO-YORK SPADINA SUBWAY EXTENSION: CAPITAL FORECASTS AND DC-RECOVERABLE COSTS

7.1. Program Description

This service involves York Region's outstanding future debt principal payments associated with the Toronto-York Spadina Subway Extension (TYSSE). There are no new projects proposed for the YYSSE.

7.2. Level of Service Calculation

Pursuant to s.s.5.1 (2) of the Act, this service is not limited by a historical level of service calculation and is subject to a planned level of service in accordance with the Subway Extensions Regulation.

7.3. Statutory Deductions

The YYSSE program does not include any proposed new projects. As such, no statutory deductions have been made. In relation to the outstanding future principal debt payments associated with York Region's share of the YYSSE, a 26% benefit to existing deduction was applied in the 2022 DC Study, consistent with prior background studies. Additionally, no deduction was made for post period benefit in the 2022 DC Study as the costs were recovered over the entire benefitting period.

7.4. Residential versus Non-Residential Allocation

The net growth-related costs have been divided among residential and non-residential development on the same basis as the Roads calculation outlined in Chapter 5, and summarized in table 7-1 below:

TABLE 7-1
RESIDENTIAL AND NON-RESIDENTIAL ALLOCATION

	2026 to 2035	%
Population in new units	254,777	75.5
Retail employment growth*	32,948	9.8
IOI employment growth*	49,489	14.7
Hotel employment growth*	407	0.1
Total population and employment*	337,621	100.0

*Note: Employment requiring new space
Numbers may not add due to rounding

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8 YONGE NORTH SUBWAY EXTENSION: CAPITAL FORECASTS AND DC-RECOVERABLE COSTS

8.1. Program Description

The Yonge North Subway Extension (YNSE) is an approximately eight-kilometre extension of TTC Line 1 (Yonge - University) to Richmond Hill, including stations, train storage, transit connections and commuter parking facilities. This service involves York Region's planned share of costs for the YNSE, including, but not limited to: land, stations, platforms, enclosures, subway infrastructure, vehicles, rights of way, system tracks, tunnel and signal system, crossovers, and subway commuter facilities.

The Region's pro rata share of the YNSE is capped at \$1.12 billion, which is equivalent to 75% of the total municipal contribution. As construction for the YNSE began in 2025, this cost share is expressed as the gross project cost of the subway, net of expenditures incurred to date (Table 8-3). Costs associated with the Region's program management Costs for the YNSE have also been included, based on the Region's approved Capital Plan.

8.2. Level of Service Calculation

Pursuant to s.s.5.1.1 (2) of the Act, this service is not limited by a historical level of service calculation and is subject to a planned level of service in accordance with the Subway Extensions Regulation.

The planned level of service is the Council-approved capital plan, Province of Ontario-Regional Municipality of York Transit Partnership (Yonge North Subway Extension) Preliminary Agreement, or Ontario-York Region Transit Partnership, in respect of the Yonge North Subway Extension.

The Act allows the treatment of the YNSE as a discrete service with a 20-year planning horizon.

8.3. Ridership Forecasts

As required under the Act, the Region must identify the subway costs that were to be considered BTE development as of the date of the completion of the background study. For calculating the BTE share, several assumptions have been made.

Estimated ridership, measured by trips, is obtained from the Regional Transportation Demand Forecast model. This provides a basis for estimating the total number of trips during the AM peak period for local transit, GO Rail and auto trips:

- All trips originating from York Region to all destinations
- All trips with destinations to York Region from all origins
- A YNSE trip is defined as any trip that has an origin within York Region that shares a portion of its trip using the YNSE

The following horizons were evaluated related to the Base Year - the Travel Demand Forecasting Horizon that closely represents the DC Bylaw horizon:

- Total Trips – Total Auto and Local Transit Trips in the AM Peak Period at the end of the Base Year. Where required, a base year may be estimated based on two horizons within the Travel Demand Forecasting Model (T)
- YNSE Trips - All trips with destinations to the Yonge North Subway Extension – trips in the AM Peak Period at the end of the Base Year (A)
- Interim YNSE trips – trips in the AM Peak Period at the Base Year and incremental years through to the 20-year horizon within the Travel Demand Forecasting Model (B)
- 20-Year YNSE trips – trips in the AM Peak Period at the end of 20-year planning horizon (C)
- For the case of the 2026 DC Bylaw, it is assumed that the Yonge North Subway Extension is in service beyond the 10-year horizon

The model extractions are summarized in the following table.

TABLE 8-1
YNSE MODEL EXTRACTIONS

Horizon	YNSE	Local Transit	Non- motorized	HOV Passenger	Auto Trips	Total	YNSE Mode Share
2021	17,289 (A)	28,757	59,200	84,800	375,733	565,779 (T)	3.06%
2026	20,833 (B)	31,458	62,900	96,700	404,967	616,858	3.38%
2031	27,875 (C)	36,825	66,600	108,600	434,200	674,100	4.14%
2041	29,545 (D)	41,955	95,600	137,500	512,500	817,100	3.62%
Total	95,542	138,995	284,300	427,600	1,727,400	2,673,837	3.57% (F)

Note: Totals exclude trips on GO Rail

8.4. Benefit to Existing Development Deduction

The YNSE Modal Split for existing development (F) is applied to total trips (T) in the Base Year to determine forecasted transit trips in the 10 Year by existing development (BTE).

The YNSE Mode Split for the existing development is estimated based on an average of base, interim horizon(s), and DC horizon YNSE trips (F). The justification of a weighted average is to reflect the gradual and incremental change in mode shift over the 20-year horizon.

The growth in YNSE trips between the Base Year (A) and 20-Year (D - A), is attributed to a split between growth in ridership from existing residents versus planned new development for the forward looking 20-year horizon. Estimated transit trips in the 20-year horizon are estimated by applying the forecasted mode split in the 20-year horizon (F) to the total trips in the base year (T).

95,542	YNSE Trips (Sum of 2021, 2026, 2031, 2041 forecasted trips)
2,673,837	Total Trips (Sum of 2021, 2026, 2031, 2041 forecasted trips)
3.57%	Weighted Mode Split (F)

The justification of a step increase in the YNSE transit mode share for existing residents is based on the anticipated faster uptake in transit use by new development compared to existing residents and employees. This is supported by the requirements in the Provincial Growth Plan promoting transit-supportive growth density targets and with transit-oriented street configurations for new development within the existing built boundary and urban growth area.

Using this approach, the benefit to existing deduction is calculated as follows:

$$\text{BTE} = \frac{(T \times F) - A}{D - A} = \frac{(565,779 \times (3.57\%)) - 17,289}{29,545 - 17,289} = 23.74\%$$

8.5. Post Period Benefit Deduction

No deduction has been made for post period or uncommitted excess capacity as the costs are being recovered over the entire benefiting period of this infrastructure. The infrastructure constructed for YNSE within the planning horizon is considered the minimum investment required to implement the subway extension to support growth within the planning horizon. Additional capacity to the system would require significant additional investment including investment in rolling stock, improvements to the existing subway infrastructure south of Finch Station not included in the extension project, additional storage and maintenance facilities, and completion of future subway corridors in Toronto which are not included in this Background Study.

Although the tunnels and stations are built for a longer horizon, the additional capacity can only be unlocked with significant additional investment on the elements identified above.

8.6. Grants, Subsidies and Other Contributions

There are no grants or subsidies for the Regional share of the YNSE subway costs. The overall capital costs have been reduced to exclude the portion attributable to senior levels of government grants and subsidies.

8.7. Residential versus Non-residential Allocation

The net growth-related costs have been divided among residential and non-residential development on the same basis as the Roads calculation outlined in Chapter 5, and summarized in Table 8-2 below:

TABLE 8-2
RESIDENTIAL AND NON-RESIDENTIAL ALLOCATION

	2026 to 2045	%
Population in new units	525,441	74.9
Retail employment growth*	69,840	10.0
IOI employment growth*	105,689	15.1
Hotel employment growth*	901	0.1
Total population and employment*	701,870	100.0

*Note: Employment requiring new space
Numbers may not add due to rounding

TABLE 8-3
YONGE NORTH SUBWAY EXTENSION GROWTH RELATED CAPITAL COSTS

Maximum Allowable Funding Envelope from Level of Service	N/A
Opening Reserve Balance	71,296,400
Future Outstanding Debt Principal Payments	0

Recoverable Cost Calculations:

Project Number	Project Description (2026-2045)	Timing	Gross Project Cost (2026-2045)	Less Grants and Subsidies	New Municipal Cost	Less Benefit to Existing	Development Charge Recoverable Costs			Residential and Non-residential Split			
							Total Development Charge Eligible Cost	Less Post Period Benefit / Level of Service Deduction (Beyond 2045)	Total In-Period Eligible Costs (2026-2045)	Residential 74.9%	Non-Residential Share		
											Retail 10.0%	Industrial/ Office/ Institutional 15.1%	Hotel 0.1%
1	YNSE Contribution to Metrolinx	2026-2035	1,098,656,000	0	1,098,656,000	262,578,784	836,077,216	0	836,077,216	625,912,725	83,193,783	125,897,783	1,072,925
2	Regional Works to Support YNSE	2026-2035	54,932,800	0	54,932,800	5,493,280	49,439,520	0	49,439,520	37,011,922	4,919,475	7,444,678	63,445
Total			1,153,588,800	0	1,153,588,800	268,072,064	885,516,736	0	885,516,736	662,924,647	88,113,257	133,342,461	1,136,370

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9. GENERAL SERVICES: CAPITAL FORECASTS AND DC-RECOVERABLE COSTS

9.1 Police Services

9.1.1 Program Description

The 25-year Police Services capital program (Table 9-6) consists of:

Facilities	Largely expansions of existing facilities, consolidation of leased premises, and a helicopter hangar
Vehicles	Increase of inventory by adding new vehicles, marine patrol boats and police helicopter
Equipment	Mostly specialized equipment, portable and mobile gear, radio systems, business intelligence and digital evidence management

9.1.2 Level of Service

The 15-year historical level of service is comprised of the following:

- Existing owned and leased facilities including district stations and substations, and the Central Services Building. These spaces have been valued based on insurable values (Table 9-2)
- Vehicles including patrol cars, vans, specialty vehicles, boats and helicopters (Table 9-3). Vehicle replacement values were based on recent transactions.
- Equipment such as communication and radio infrastructure, data network equipment, computer-aided dispatch and specialized equipment (Table 9-4). Equipment replacement values were based on recent transactions.

The total funding envelope of \$259,660,364 is determined by applying the historical per capita service level to projected growth over the planning horizon (Table 9-5). Finally, \$205,292,439 is the eligible amount available to new projects after accounting for opening reserve balances and outstanding future debt principal payments for this service (Table 9-6).

9.1.3 Benefit to Existing Development Deduction

Benefit to existing deduction applied to facilities, vehicles and equipment is summarized as follows:

Facilities	New or major renovations to expand capacity of existing buildings to service growth will provide some benefit to existing population. For these facilities, a deduction of 10%, has been made to recognize any potential benefit to existing development as a result of improved service. For other renovations and major equipment relating to existing facilities, a deduction of 80% has been applied to reflect that the majority of building

	capacity exists to serve current residents. The remaining 20% reflects the additional capacity resulting from renovations to service growth.
Vehicles	For new specialty vehicles, including marine and air operations related vehicles, the benefit to existing deduction of 67% is based on the share of existing population and employment over total population and employment at the end of the planning horizon. For other additional vehicles, these reflect new vehicles over and above what is needed to replace existing vehicles to support growth, and therefore, no benefit to existing deduction applied to this specific project.
Equipment	Specialized equipment for additional staff to support growth has no benefit to existing deduction as project costs reflect only the growth-related needs. Specialized equipment for support services is dedicated to support the helicopter hangar facility. Therefore, the same deduction of 10% has been applied for this project. All other equipment includes some supplies to support existing police staff that will provide an improved service to both existing and new population and employment. Therefore, a deduction of 74% is made, reflecting the share of existing population and employment over the total at the end of the planning horizon.

9.1.4 Post Period Benefit Deduction

The Police Services development charges program is entirely related to development occurring over the 2026 to 2051 period. No deduction for post period benefit has been made.

9.1.5 Grants, Subsidies and Other Contributions

Any applicable grants, subsidies and other contributions have been deducted from the development charge eligible costs in accordance with the requirements of the Act. The grants are primarily from other levels of government; however, the amounts vary by project. A deduction of \$6.2 million for grants and subsidies has been made to reflect an electric vehicle charger rebate and funding for specialized equipment.

9.1.6 Residential versus Non-Residential Allocation

The allocations are based on the population in new units and employment in new space between 2026 and 2051, as outlined in Table 9-1 below:

TABLE 9-1
RESIDENTIAL AND NON-RESIDENTIAL ALLOCATION

	2026 to 2051	%
Population in new units	712,123	75.6
Retail employment growth*	44,718	4.7
IOI employment growth*	184,094	19.5
Hotel employment growth*	1,283	0.1
Total population and employment*	942,218	100.0

*Note: Employment requiring new space
Numbers may not add due to rounding

TABLE 9-2
POLICE SERVICES FACILITIES HISTORICAL LEVEL OF SERVICE

Description	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026 Value (\$ per Sqft)
Owned Sites																
Central Services Building (47 Don Hillock Dr., Aurora)	237,900	237,900	237,900	237,900	237,900	237,900	237,900	237,900	237,900	237,900	237,900	237,900	237,900	237,900	237,900	\$ 813
Police Central Services Building - Parking Garage (55 Don Hillock Drive)	-	-	-	168,240	168,240	168,240	168,240	168,240	168,240	168,240	168,240	168,240	168,240	168,240	168,240	\$ 173
Old District #1 (240 Prospect St. Newmarket)	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	\$ 594
District #1 (429 Harry Walker Parkway South, Newmarket)	-	-	-	-	-	-	-	-	-	-	-	50,000	50,000	50,000	50,000	\$ 627
District #2 (171 Major Mackenzie Drive W. Richmond Hill)	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	\$ 695
District #3 (3527 Baseline Rd. Sutton)	26,500	26,500	26,500	26,500	26,500	26,500	26,500	26,500	26,500	26,500	26,500	26,500	26,500	26,500	26,500	\$ 699
District #4 (2700 Rutherford Rd. Vaughan)	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	\$ 689
District#5 (8700 McCowan Rd. Markham)	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	\$ 611
Safety Village (Stouffville)	17,533	17,533	17,533	17,533	17,533	17,533	17,533	17,533	17,533	17,533	17,533	17,533	17,533	17,533	17,533	\$ 814
Training Facility	-	-	-	-	-	-	-	83,000	83,000	83,000	83,000	83,000	83,000	83,000	83,000	\$ 558
Marine Headquarters	-	-	-	-	-	-	-	-	-	8,900	8,900	8,900	8,900	8,900	8,900	\$ 808
Other																
York Region Admin Centre (17250 Yonge Street)	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	\$ 293
90 Bales Drive (E. Gwillimbury)	13,598	13,598	13,598	13,598	13,598	13,598	13,598	13,598	13,598	13,598	13,598	13,598	13,598	13,598	27,635	\$ 465
Court Services (50 Eagle Street, Newmarket)	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	4,500	\$ 131
Vaughan Mills Substation (Vaughan)	949	949	949	949	949	949	949	949	949	949	949	949	949	949	949	\$ 34
Annex- Traffic Court (17150 Yonge Street #2050 Newmarket, L3Y 8V3)	-	-	-	-	-	-	-	-	-	3,134	3,134	3,134	3,134	3,134	3,134	\$ 67
Yonge and Mulock Centre (Newmarket)	20,319	20,319	20,319	20,319	20,319	20,319	20,319	20,319	20,319	20,319	20,319	20,319	20,319	-	-	\$ 395
Air Support -Hangar #19 and office- (Toronto Buttonville Municipal Airport, Markham, ON)	2,414	2,414	2,414	2,414	2,414	2,414	2,414	2,414	2,414	2,414	2,414	2,414	2,414	-	-	\$ 519
Community Resource Centre (Hilcrest Mall, 9350 Yonge St. Richmond Hill, ON)	8,224	8,224	8,224	8,224	-	-	-	-	-	-	-	-	-	-	-	\$ 113
Community Resource Centre (10720 Yonge Street, #112, Richmond Hill)	-	-	-	-	7,603	7,603	7,603	7,603	7,603	7,603	7,603	7,603	7,603	7,603	7,603	\$ 113
Stouffville Substation	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	4,500	\$ 70
King/Shomberg Substation	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	\$ 66
East Gwillimbury/Mount Albert Substation	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	-	-	-	-	-	-	-	\$ 70
Seized Property Warehouse (Confidential Location)	9,700	9,700	9,700	9,700	9,700	9,700	9,700	9,700	9,700	9,700	9,700	9,700	9,700	9,700	9,700	\$ 45
New Seized Property Warehouse (Confidential Location)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,000	\$ 404
Peer Support Building (East Gwillimbury)	-	-	-	-	-	3,000	3,000	3,000	3,000	3,000	-	-	-	-	-	\$ 60
Peer Support Building (Aurora)	-	-	-	-	-	-	-	-	-	-	6,946	6,946	6,946	6,946	6,946	\$ 60
Oshawa Hangar (471 Aviator Lane)	-	-	-	-	-	-	-	-	-	-	-	-	8,000	8,000	8,000	\$ 519
9060 Jane Street, Vaughan	-	-	-	-	-	-	-	-	-	-	-	4,613	4,613	4,613	4,613	\$ 68
Kleinburg Substation (10418 Islington Avenue, Kleinburg, Vaughan)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	\$ 70
Vaughan Metropolitan Centre Substation (100 New Park Place, Vaughan)	-	-	-	-	-	-	-	-	-	-	-	-	-	3,795	3,795	\$ 70
Total (Sqft)	510,137	510,137	510,137	678,377	677,756	680,756	680,756	762,756	762,756	774,790	778,736	833,349	841,349	822,411	851,448	
Total (\$)	\$ 346,887,806	\$ 346,887,806	\$ 346,887,806	\$ 375,987,054	\$ 375,916,666	\$ 376,095,451	\$ 376,095,451	\$ 422,332,750	\$ 422,332,750	\$ 429,738,726	\$ 429,973,889	\$ 461,633,514	\$ 465,783,248	\$ 456,765,329	\$ 468,339,937	

**TABLE 9-3
POLICE SERVICES VEHICLES HISTORICAL LEVEL OF SERVICE**

Description	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026 Value (\$/Vehicle)
Marked 24/7 Equivalent to = or > 7 years	223	170	173	173	181	177	195	219	211	226	242	238	271	275	327	\$ 52,829
Unmarked & Vans - All < 7 years	143	202	203	206	215	219	198	200	209	213	203	202	212	209	232	\$ 38,758
Specialty Vehicles:																
Operation Specialty	25	22	24	28	22	41	38	35	23	17	15	18	18	24	29	\$ 96,175
Operational Support	7	69	78	75	72	81	78	78	59	52	49	170	181	190	256	\$ 35,471
Command Post	1	1	1	1	1	1	1	2	2	2	2	2	2	2	3	\$ 2,000,000
Boats	4	8	8	8	8	8	7	7	6	6	7	5	5	5	10	\$ 257,913
Tractor	1	1	1	1	2	2	3	3	3	3	3	2	1	1	1	\$ 28,617
Motorcycle	18	14	12	14	13	18	18	18	17	17	17	8	8	7	12	\$ 29,793
Helicopter	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 6,660,192
Fixed Wing	-	-	-	-	-	-	-	-	-	-	-	2	1	1	1	\$ 2,547,796
Tactical Support Vehicle	1	1	1	1	1	1	1	1	1	1	2	1	1	1	1	\$ 376,144
Vehicle Equipment*	424	468	481	487	495	528	538	562	530	536	539	649	701	716	873	\$ 11,214
Total (#)	848	957	983	995	1,011	1,077	1,078	1,126	1,062	1,074	1,080	1,298	1,402	1,432	1,746	
Total (\$)	\$ 35,363,503	\$ 38,161,355	\$ 38,956,382	\$ 39,477,814	\$ 39,654,344	\$ 42,263,647	\$ 41,894,073	\$ 45,220,086	\$ 42,671,691	\$ 42,861,093	\$ 43,687,703	\$ 53,158,509	\$ 53,686,328	\$ 54,816,069	\$ 66,475,657	

**TABLE 9-4
POLICE SERVICES EQUIPMENT HISTORICAL LEVEL OF SERVICE**

Description	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Voice Communication User Gear	\$ 9,341,826	\$ 5,966,585	\$ 5,893,999	\$ 5,749,447	\$ 8,372,564	\$ 4,354,292	\$ 4,266,360	\$ 4,160,556	\$ 3,046,277	\$ 3,037,592	\$ 2,953,390	\$ 2,627,522	\$ 4,184,930	\$ 4,070,588	\$ 3,983,280
Voice Communication Infrastructure & Equipment	\$ 17,399,742	\$ 16,417,275	\$ 16,217,551	\$ 28,648,863	\$ 31,162,896	\$ 30,967,515	\$ 30,751,481	\$ 29,988,862	\$ 29,786,594	\$ 30,039,210	\$ 29,664,835	\$ 28,496,017	\$ 27,546,224	\$ 26,793,595	\$ 29,514,917
Backup Radio Infrastructure & Operations Centre	\$ 746,546	\$ 534,938	\$ 528,430	\$ 515,471	\$ 507,837	\$ 152,064	\$ 194,049	\$ 189,237	\$ 185,449	\$ 184,921	\$ 179,795	\$ -	\$ -	\$ -	\$ -
Data Network Equipment	\$ 16,078,558	\$ 18,404,060	\$ 19,690,071	\$ 21,956,882	\$ 21,631,722	\$ 25,433,079	\$ 21,092,895	\$ 23,527,360	\$ 23,278,214	\$ 27,570,323	\$ 24,730,849	\$ 13,356,678	\$ 16,266,216	\$ 19,271,976	\$ 25,428,200
External Assets - Fire Services	\$ 1,562,219	\$ 1,474,009	\$ 1,456,077	\$ 1,420,366	\$ 1,399,332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use of Force Equipment	\$ 4,332,725	\$ 4,648,351	\$ 5,076,346	\$ 5,568,242	\$ 5,485,782	\$ 3,328,305	\$ 3,508,138	\$ 3,646,524	\$ 4,345,040	\$ 5,416,737	\$ 5,537,535	\$ 4,148,610	\$ 3,433,022	\$ 3,794,476	\$ 4,249,341
Generators	\$ 290,218	\$ 273,831	\$ 273,970	\$ 267,251	\$ 263,292	\$ 222,396	\$ 217,905	\$ 212,501	\$ 208,248	\$ 190,666	\$ 185,381	\$ -	\$ -	\$ -	\$ -
Computer Aided Dispatch/Records Mgmt System	\$ 7,585,000	\$ 7,585,000	\$ 7,585,000	\$ 7,585,000	\$ 7,585,000	\$ 7,585,000	\$ 7,585,000	\$ 7,585,000	\$ 7,585,000	\$ 7,585,000	\$ 7,585,000	\$ 7,585,000	\$ 7,585,000	\$ 7,585,000	\$ 7,585,000
Telephone Infrastructure & Equipment	\$ 2,519,668	\$ 747,398	\$ 738,306	\$ 720,199	\$ 709,533	\$ 694,909	\$ 680,876	\$ 974,914	\$ 955,401	\$ 952,677	\$ 926,269	\$ 1,045,911	\$ 1,003,474	\$ 976,057	\$ 955,122
Specialized Equipment	\$ 22,259,704	\$ 17,442,797	\$ 18,324,268	\$ 19,543,846	\$ 19,254,420	\$ 25,158,148	\$ 19,785,176	\$ 19,632,804	\$ 20,360,962	\$ 21,907,199	\$ 19,556,074	\$ 12,643,819	\$ 14,446,665	\$ 18,596,232	\$ 21,115,145
Employee Scheduling System	\$ -	\$ -	\$ -	\$ 484,163	\$ 476,993	\$ 467,162	\$ 457,728	\$ 446,376	\$ 549,253	\$ 547,687	\$ 532,505	\$ 499,938	\$ 479,653	\$ 466,548	\$ 456,541
Total (\$)	\$ 82,116,205	\$ 73,494,246	\$ 75,784,018	\$ 92,459,729	\$ 96,849,371	\$ 98,362,871	\$ 88,539,607	\$ 90,364,134	\$ 90,300,438	\$ 97,432,011	\$ 91,851,632	\$ 70,403,495	\$ 74,945,185	\$ 81,554,472	\$ 93,287,545

**TABLE 9-5
POLICE SERVICES HISTORICAL LEVEL OF SERVICE**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Historic Population + Employment	1,596,150	1,634,600	1,670,000	1,699,450	1,731,250	1,763,400	1,797,650	1,837,000	1,865,375	1,837,250	1,884,550	1,907,450	1,936,650	1,962,050	1,999,050

Inventory Summary (\$)

Facilities	\$ 346,887,806	\$ 346,887,806	\$ 346,887,806	\$ 375,987,054	\$ 375,916,666	\$ 376,095,451	\$ 376,095,451	\$ 422,332,750	\$ 422,332,750	\$ 429,738,726	\$ 429,973,889	\$ 461,633,514	\$ 465,783,248	\$ 456,765,329	\$ 468,339,937
Vehicles	\$ 35,363,503	\$ 38,161,355	\$ 38,956,382	\$ 39,477,814	\$ 39,654,344	\$ 42,263,647	\$ 41,894,073	\$ 45,220,086	\$ 42,671,691	\$ 42,861,093	\$ 43,687,703	\$ 53,158,509	\$ 53,686,328	\$ 54,816,069	\$ 66,475,657
Equipment	\$ 82,116,205	\$ 73,494,246	\$ 75,784,018	\$ 92,459,729	\$ 96,849,371	\$ 98,362,871	\$ 86,539,607	\$ 90,364,134	\$ 90,300,438	\$ 97,432,011	\$ 91,851,632	\$ 70,403,495	\$ 74,945,185	\$ 81,554,472	\$ 93,287,545
Future Outstanding Debt Principal Payments on Existing, Completed Projects (excluding Land)	\$ (39,093,883)	\$ (39,093,883)	\$ (39,093,883)	\$ (39,093,883)	\$ (39,093,883)	\$ (39,093,883)	\$ (39,093,883)	\$ (39,093,883)	\$ (39,093,883)	\$ (39,093,883)	\$ (39,093,883)	\$ (39,093,883)	\$ (39,093,883)	\$ (39,093,883)	\$ (39,093,883)
Total (\$)	\$ 425,273,631	\$ 419,449,524	\$ 422,534,323	\$ 468,830,715	\$ 473,326,498	\$ 477,628,087	\$ 467,435,248	\$ 518,823,088	\$ 516,210,996	\$ 530,937,948	\$ 526,419,341	\$ 546,101,635	\$ 555,320,877	\$ 554,041,987	\$ 589,009,256

Service Level (\$/Capita and Employment)

Description	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Average Service Level
Facilities	\$ 217.33	\$ 212.22	\$ 207.72	\$ 221.24	\$ 217.14	\$ 213.28	\$ 209.22	\$ 229.90	\$ 226.41	\$ 233.90	\$ 226.16	\$ 242.02	\$ 240.51	\$ 232.80	\$ 234.28	\$ 224.41
Vehicles	\$ 22.16	\$ 23.35	\$ 23.33	\$ 23.23	\$ 22.91	\$ 23.97	\$ 23.30	\$ 24.62	\$ 22.88	\$ 23.33	\$ 23.18	\$ 27.87	\$ 27.72	\$ 27.94	\$ 33.25	\$ 24.87
Equipment	\$ 51.45	\$ 44.96	\$ 45.38	\$ 54.41	\$ 55.94	\$ 55.78	\$ 49.25	\$ 49.19	\$ 48.41	\$ 53.03	\$ 48.74	\$ 36.91	\$ 38.70	\$ 41.57	\$ 46.67	\$ 48.03
Future Outstanding Debt Principal Payments on Existing, Completed Projects (excluding Land)	\$ (24.49)	\$ (23.92)	\$ (23.41)	\$ (23.00)	\$ (22.58)	\$ (22.17)	\$ (21.75)	\$ (21.28)	\$ (20.96)	\$ (21.28)	\$ (20.74)	\$ (20.50)	\$ (20.19)	\$ (19.93)	\$ (19.56)	\$ (21.72)
Total (\$)	\$ 266.44	\$ 266.61	\$ 253.01	\$ 275.87	\$ 273.40	\$ 270.86	\$ 260.03	\$ 282.43	\$ 276.73	\$ 288.99	\$ 279.33	\$ 286.30	\$ 286.74	\$ 282.38	\$ 294.64	\$ 275.58

Calculation of Maximum Allowable Funding Envelope	
15 year Average Service Level	\$ 275.58
Population in New Units and Employment in New Space (2026-2051)	942,218
Allowable Funding Envelope from Level of Service	\$ 259,660,364

TABLE 9-6
POLICE SERVICES GROWTH RELATED CAPITAL COSTS

Maximum Allowable Funding Envelope from Level of Service	259,660,364
Opening Reserve Balance	-11,319,675
Future Outstanding Debt Principal Payments	43,048,250
Total Eligible Amount for New Projects	205,292,439

Recoverable Cost Calculations:

Project Number	Project Description (2026-2051)	Timing	Gross Project Cost (2026-2051)	Less Grants and Subsidies	New Municipal Cost	Less Benefit to Existing	Development Charge Recoverable Costs			Residential and Non-residential Split			
							Total Development Charge Eligible Cost	Less Post Period Benefit / Level of Service Deduction (Beyond 2051)	Total In-Period Eligible Costs (2026-2051)	Residential 75.6%	Non-Residential Share		
											Retail 4.7%	Industrial/ Office/ Institutional 19.5%	Hotel 0.1%
Facilities													
1	District/Major Renovations	2032-2041	89,300,000	0	89,300,000	8,930,000	80,370,000	2,522,873	77,847,127	58,836,402	3,694,670	15,210,046	106,009
2	Leased Premises	2026-2038	11,610,000	0	11,610,000	1,161,000	10,449,000	328,002	10,120,998	7,649,391	480,348	1,977,476	13,782
3	240 Prospect Renovation	2042	1,750,000	0	1,750,000	175,000	1,575,000	49,440	1,525,560	1,153,009	72,404	298,069	2,077
4	Renovations/Major Equipment to Existing Facilities	2026-2045	46,571,000	200,000	46,371,000	37,096,800	9,274,200	291,124	8,983,076	6,789,356	426,342	1,755,145	12,233
5	Helicopter Hangar	2026	5,555,000	0	5,555,000	555,500	4,999,500	156,938	4,842,562	3,659,980	229,831	946,157	6,594
	Subtotal - Facilities		154,786,000	200,000	154,586,000	47,918,300	106,667,700	3,348,377	103,319,323	78,088,139	4,903,595	20,186,894	140,696
Vehicles													
6	Specialty Vehicles	2026-2040	6,290,000	0	6,290,000	4,209,956	2,080,044	65,294	2,014,750	1,522,736	95,621	393,649	2,744
7	Additional Vehicles	2026-2045	32,353,000	0	32,353,000	0	32,353,000	1,015,584	31,337,416	23,684,635	1,487,292	6,122,815	42,674
8	Marine Patrol Boat	2026-2045	4,423,000	0	4,423,000	2,960,355	1,462,645	45,913	1,416,731	1,070,757	67,239	276,806	1,929
9	Air Operations	2026-2044	9,543,000	0	9,543,000	6,387,219	3,155,781	99,062	3,056,718	2,310,250	145,074	597,232	4,163
10	Air Operations- Helicopter	2042	7,050,000	0	7,050,000	4,718,631	2,331,369	73,183	2,258,185	1,706,723	107,175	441,212	3,075
	Subtotal - Vehicles		59,659,000	0	59,659,000	18,276,162	41,382,838	1,299,037	40,083,801	30,295,101	1,902,400	7,831,714	54,584
Equipment													
11	Radio System	2026-2045	29,791,000	0	29,791,000	19,939,396	9,851,604	309,249	9,542,355	7,212,056	452,886	1,864,419	12,994
12	Portable and Mobile Radio Replacement	2026-2045	20,572,000	0	20,572,000	13,769,033	6,802,967	213,550	6,589,417	4,980,243	312,738	1,287,464	8,973
13	In Building Cell Repeater	2027	300,000	0	300,000	200,793	99,207	3,114	96,093	72,627	4,561	18,775	131
14	Connected Officer	2026-2045	12,471,000	0	12,471,000	8,346,957	4,124,043	129,457	3,994,586	3,019,085	189,585	780,476	5,440
15	Digital Evidence Management & In-Car Cam	2026-2045	7,200,000	0	7,200,000	4,819,028	2,380,972	74,740	2,306,232	1,743,037	109,455	450,600	3,141
16	Business Intelligence	2026-2045	2,290,000	0	2,290,000	1,532,718	757,282	23,772	733,510	554,382	34,813	143,316	999
17	Talent Management	2026-2034	700,000	0	700,000	468,517	231,483	7,266	224,217	169,462	10,641	43,808	305
18	Closed-Circuit	2026-2045	9,982,000	6,000,000	3,982,000	2,665,190	1,316,810	41,336	1,275,474	963,996	60,535	249,207	1,737
19	Data Governance and Retention Management	2026-2037	2,000,000	0	2,000,000	1,338,619	661,381	20,761	640,620	484,177	30,404	125,167	872
20	YRP Net Rewrite	2026-2039	1,060,000	0	1,060,000	709,468	350,532	11,003	339,529	256,614	16,114	66,338	462
21	Computer Aided Dispatch - Records Mgmt System	2026-2043	4,700,000	0	4,700,000	3,145,754	1,554,246	48,789	1,505,457	1,137,816	71,450	294,141	2,050
22	Specialized Equipment - Growth Staff	2026-2045	30,106,000	0	30,106,000	0	30,106,000	945,049	29,160,951	22,039,676	1,383,996	5,697,569	39,710
23	Specialized Equipment - Robotics / Support Services	2026-2041	1,430,000	0	1,430,000	957,112	472,888	14,844	458,043	346,186	21,739	89,494	624
24	Specialized Equipment - Forensic Equipment	2026-2039	5,420,000	0	5,420,000	3,627,657	1,792,343	56,263	1,736,080	1,312,119	82,395	339,201	2,364
25	Specialized Equipment - Telephone	2026-2041	1,400,000	0	1,400,000	937,033	462,967	14,533	448,434	338,924	21,283	87,617	611
26	Specialized Equipment - Technical Investigations	2026-2043	4,620,000	0	4,620,000	3,092,209	1,527,791	47,958	1,479,832	1,118,448	70,234	289,135	2,015
27	Specialized Equipment - Road Safety	2026-2040	1,632,000	0	1,632,000	1,092,313	539,687	16,941	522,746	395,088	24,810	102,136	712
28	Specialized Equipment - NG911 Backup Centre	2033	1,358,000	0	1,358,000	908,922	449,078	14,097	434,981	328,756	20,644	84,988	592
29	Specialized Equipment - Corp Dev	2026	500,000	0	500,000	334,655	165,345	5,190	160,155	121,044	7,601	31,292	218
30	Specialized Equipment - Support Services	2026	276,000	0	276,000	27,600	248,400	7,797	240,603	181,846	11,419	47,010	328
	Subtotal - Equipment		137,808,000	6,000,000	131,808,000	67,912,974	63,895,026	2,005,711	61,889,315	46,775,581	2,937,303	12,092,153	84,278
Total			352,253,000	6,200,000	346,053,000	134,107,436	211,945,564	6,653,126	205,292,439	155,158,821	9,743,298	40,110,761	279,558

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9.2 Waste Diversion

9.2.1 Overview

Approved by Council in October 2025, an update to York Region's Waste Management Master Plan [SM4RT Living Plan](#) continues to move the Region to a more sustainable circular economy that emphasizes waste reduction, repair, reuse and resource recovery to ensure materials are kept in circulation, maximizing economic value and environmental protection.

Waste diversion is a key performance metric under the sustainable environment area of focus in the [2023 to 2027 Strategic Plan](#).

9.2.2 Program Description

The 25-year Waste Diversion capital program, as noted in Table 9-10, consists of:

Facilities	Building structures to establish a leaf and yard waste facility, and new waste transfer station

9.2.3 Level of Service

The 15-year historical level of service is comprised of the following:

- Existing owned and leased facilities, including recycling facilities, scale buildings, community environmental centres, and household hazardous waste depots (Table 9-7). The replacement costs for facilities were based on insurable values.
- Region-owned and leased equipment such as hydraulic power washers, scales, baler and feeder systems, platforms, compactors, and various sorting equipment; and contracted equipment within the Source-Separated Organics and yard waste facilities (Table 9-8). The replacement costs for equipment were informed by manufacturer and contractor assessments and cost information.

Portions of the service related to landfill sites and servicing have been removed from the calculation.

The total funding envelope of \$146,408,893 is determined by applying the historical per capita service level to projected growth over the planning horizon (Table 9-9). Finally, \$152,011,212 is the eligible amount available to new projects after accounting for opening reserve balance levels and outstanding future debt principal payments for this service (Table 9-10).

9.2.4 Benefit to Existing Development Deduction

The Waste Diversion program has a benefit to existing deduction of 64% for the new leaf and yard waste facility project, and 80% for the new waste transfer station project. Benefit to existing deductions are based on the share of capacity growth over the planning horizon for yard waste and green bin respectively.

9.2.5 Post Period Benefit Deduction

The Waste Diversion program is related to development occurring over the 2026-2051 planning period. There is no post period benefit deduction applied.

9.2.6 Grants, Subsidies and Other Contributions

No grants, subsidies or other contributions have been identified for this service and as such, no adjustments have been made.

9.2.7 Residential versus Non-residential Allocation

For this background study, all waste diversion projects have been identified as 100% residential. This is because these projects are expected to only divert residential waste.

TABLE 9-7
WASTE DIVERSION FACILITIES HISTORICAL LEVEL OF SERVICE

Description	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026 Value (\$ per Sqft)
Region Owned																
Municipal Recycling Facility / MRF and scale buildings at 83%(base on sq footage of MRF)- East Gwillimbury	78,317	78,317	78,317	78,317	78,317	78,317	78,317	78,317	78,317	78,317	78,317	78,317	78,317	78,317	78,317	\$ 1,174
Georgina Transfer Station at 10% diversion	51	51	51	51	51	51	51	27	27	27	27	27	27	27	27	\$ 2,999
Community Environmental Center - McCleary Ct, Vaughan Building at 20% diversion	4,308	4,308	4,308	4,308	4,308	4,308	4,308	4,308	4,308	4,308	4,308	4,308	4,308	4,308	4,308	\$ 6,201
Community Environmental Center - Elgin Mills, Richmond Hill at 12% diversion	1,795	1,795	1,795	1,795	1,795	1,795	1,795	1,795	1,795	1,795	1,795	1,795	1,795	1,795	1,795	\$ 6,371
Household Hazardous Waste Depot - Georgina (Outbuilding)	512	512	512	512	512	512	512	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592	\$ 416
Household Hazardous Waste Depot - East Gwillimbury	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592	\$ 741
Household Hazardous Waste Depot - Markham	530	530	530	530	530	530	530	530	530	530	530	530	530	530	530	\$ 2,430
Household Hazardous Waste Depot - Vaughan	530	530	530	530	530	530	530	530	530	530	530	530	530	530	530	\$ 1,401
Household Hazardous Waste Depot - Elgin Mills	-	-	-	-	-	-	-	685	685	685	685	685	685	685	685	\$ 2,272
Region Contracted																
Organics - SSO and Yard Waste	114,126	114,338	119,610	118,890	120,207	120,207	120,207	120,207	120,207	120,207	120,207	120,207	120,207	120,207	120,207	\$ 403
Total (Sqft)	201,761	201,973	207,245	206,625	207,842	207,842	207,842	209,583	209,583	209,583	209,583	209,583	209,583	209,583	209,583	
Total (\$)	\$ 179,723,175	\$ 179,808,669	\$ 181,935,677	\$ 181,645,161	\$ 182,176,494	\$ 182,176,494	\$ 182,176,494	\$ 184,108,629	\$ 184,108,629	\$ 184,108,629	\$ 184,108,629	\$ 184,108,629	\$ 184,108,629	\$ 184,108,629	\$ 184,108,629	

**TABLE 9-8
WASTE DIVERSION EQUIPMENT HISTORICAL LEVEL OF SERVICE**

Description	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026 Value (\$ per item)
Region Owned																
Community Environmental Center (CEC) Elgin Mills @ 11.5% - Scales	1	1	1	1	1	1	1	2	2	2	2	2	2	2	2	\$ 240,133
CEC Elgin Mills @ 11.5% - Furniture and Fixtures	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 240,133
CEC Elgin Mills @ 11.5% - Roll-off Bins	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 240,133
CEC Elgin Mills @ 11.5% - Scale Hardware	1	-	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 240,133
Georgina Transfer Station (GTS) @ 10% - Compactors	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	\$ 2,069,151
GTS @ 10% - Fall Protection System	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 2,069,151
GTS @ 10% - Hydraulic Power Washer	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 2,069,151
GTS @ 10% - Radiation Detector	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	\$ 333,138
GTS @ 10% - Scale Hardware	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 333,138
GTS @ 10% - Scale	1	-	-	-	-	-	-	1	1	1	1	1	1	1	1	\$ 333,138
GTS @ 10% - Inbound/Outbound Scale	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	\$ 1,089,682
CEC Vaughan Point of Sale (POS)	1	1	1	1	1	1	2	2	2	2	2	2	2	2	2	\$ 59,821
CEC McCleary Court (MCC) Scale	1	1	2	2	2	2	2	2	2	2	2	2	2	2	2	\$ 417,150
Municipal Recycling Facility (MRF) - Baler	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 785,990
MRF - Baler/Feeder System	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 106,646
MRF - Compactors	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 225,000
MRF - Conveyor to return containers	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 57,617
MRF - Infeed Sorting Residue Conv	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 74,950
MRF - Instrumentation Controls	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 288,738
MRF - Mixed Paper Bypass & Scalp Scree	1	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$ 116,994
MRF - Glass Clean Up System	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	\$ 40,507
MRF - Mixed Paper Sorting	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 86,215
MRF - Newspaper by-pass conveyor	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 43,665
MRF - Newspaper Screens	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 243,500
MRF - Optical Sorting Equipment	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 82,691
MRF - Plastic Perforator	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 56,500
MRF - Platforms Stairs	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 458,100
MRF - Power Distribution System	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 168,540
MRF - Radiation Detector	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 126,000
MRF - Supervisory Control and Data Acquisition (SCADA) System w/ Controls	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 650,283
WMC Scales - Diversion Portion @ 83%	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 88,350
MRF - Shafts on Finishing Screens	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 44,767
MRF - Sort Room Heating, Ventilation, and Air Conditioning (HVAC)	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	\$ 53,100
MRF - Solid Waste (SW) Signage	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	\$ 32,487
Region Contracted																
Organics - Source Separated Organics (SSO) Facility 1 and 2 weighted average plus Yard Waste facility	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$ 23,868,734
Total (#)	22	26	29	31	33	34	35	38	38	39	39	39	39	39	39	
Total (\$)	\$ 54,994,034	\$ 54,924,678	\$ 57,651,112	\$ 60,053,401	\$ 60,126,395	\$ 60,179,495	\$ 60,239,316	\$ 61,902,269	\$ 61,902,269	\$ 62,019,263	\$ 62,019,263	\$ 62,019,263	\$ 62,019,263	\$ 62,019,263	\$ 62,019,263	

TABLE 9-9
WASTE DIVERSION HISTORICAL LEVEL OF SERVICE

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Historic Population	1,074,100	1,089,900	1,106,900	1,125,000	1,140,800	1,153,100	1,168,600	1,191,400	1,202,500	1,213,600	1,228,200	1,239,400	1,262,700	1,279,500	1,305,200

Inventory Summary (\$)

Facilities	\$ 179,723,175	\$ 179,808,669	\$ 181,935,677	\$ 181,645,161	\$ 182,176,494	\$ 182,176,494	\$ 182,176,494	\$ 184,108,629	\$ 184,108,629	\$ 184,108,629	\$ 184,108,629	\$ 184,108,629	\$ 184,108,629	\$ 184,108,629	\$ 184,108,629
Equipment	\$ 54,994,034	\$ 54,924,678	\$ 57,651,112	\$ 60,053,401	\$ 60,126,395	\$ 60,179,495	\$ 60,239,316	\$ 61,902,269	\$ 61,902,269	\$ 62,019,263	\$ 62,019,263	\$ 62,019,263	\$ 62,019,263	\$ 62,019,263	\$ 62,019,263
Total (\$)	\$ 234,717,209	\$ 234,733,347	\$ 239,586,789	\$ 241,698,562	\$ 242,302,889	\$ 242,355,989	\$ 242,415,810	\$ 246,010,898	\$ 246,010,898	\$ 246,127,892	\$ 246,127,892	\$ 246,127,892	\$ 246,127,892	\$ 246,127,892	\$ 246,127,892

Service Level (\$/Capita)

Description	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Average Service Level
Facilities	\$ 167.32	\$ 164.98	\$ 164.37	\$ 161.46	\$ 159.69	\$ 157.99	\$ 155.89	\$ 154.53	\$ 153.10	\$ 151.70	\$ 149.90	\$ 148.55	\$ 145.81	\$ 143.89	\$ 141.06	\$ 154.68
Equipment	\$ 51.20	\$ 50.39	\$ 52.08	\$ 53.38	\$ 52.71	\$ 52.19	\$ 51.55	\$ 51.96	\$ 51.48	\$ 51.10	\$ 50.50	\$ 50.04	\$ 49.12	\$ 48.47	\$ 47.52	\$ 50.91
Total (\$)	\$ 218.52	\$ 215.37	\$ 216.45	\$ 214.84	\$ 212.40	\$ 210.18	\$ 207.44	\$ 206.49	\$ 204.58	\$ 202.81	\$ 200.40	\$ 198.59	\$ 194.92	\$ 192.36	\$ 188.57	\$ 205.60

Calculation of Maximum Allowable Funding Envelope

15 year Average Service Level	\$ 205.60
Population in New Units (2026-2051)	712,123
Allowable Funding Envelope from Level of Service	\$ 146,408,983

TABLE 9-10
WASTE DIVERSION GROWTH RELATED CAPITAL COSTS

Maximum Allowable Funding Envelope from Level of Service	146,408,983
Opening Reserve Balance	5,602,229
Future Outstanding Debt Principal Payments	0
Total Eligible Amount for New Projects	152,011,212

Recoverable Cost Calculations:

Project Number	Project Description (2026-2051)	Timing	Gross Project Cost (2026-2051)	Less Grants and Subsidies	New Municipal Cost	Less Benefit to Existing	Development Charge Recoverable Costs			Residential and Non-residential Split			
							Total Development Charge Eligible Cost	Less Post Period Benefit / Level of Service Deduction (Beyond 2051)	Total In-Period Eligible Costs (2026-2051)	Residential 100.0%	Non-Residential Share		
											Retail 0.0%	Industrial/ Office/ Institutional 0.0%	Hotel 0.0%
Facilities													
1	New Leaf and Yard Waste Facility	2028-2030	17,500,000	0	17,500,000	10,500,000	7,000,000	0	7,000,000	7,000,000	0	0	0
2	New Waste Transfer Station	2026-2030	39,000,000	0	39,000,000	32,760,000	6,240,000	0	6,240,000	6,240,000	0	0	0
	Subtotal - Facilities		56,500,000	0	56,500,000	43,260,000	13,240,000	0	13,240,000	13,240,000	0	0	0
Total			56,500,000	0	56,500,000	43,260,000	13,240,000	0	13,240,000	13,240,000	0	0	0

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9.3 Public Works

9.3.1 Program Description

The 25-year Public Works program (Table 9-17) consists of:

Facilities	Roads traffic operations main and satellite yards and maintenance facilities
Fleet and Equipment	New additions to the fleet and electric fleet infrastructure and associated equipment including but not limited to plow blades, off-road equipment, trailers, loaders, and mowers

9.3.2 Level of Service

The 15-year historical level of service is based on the replacement cost for the following:

- Buildings including Operations Centre, patrol yards and salt/sand storage facilities (Table 9-13). The replacement costs for buildings were based on Canadian Cost Guide Construction Costs.
- Fleet of service trucks, street sweepers and dump trucks (Table 9-14). The replacement costs for vehicles were based on recent transactions.
- Equipment inventory both owned and contracted (Table 9-15). The replacement costs for equipment were based on recent transactions.

The total funding envelope of \$86,401,479 is determined by applying the historical per capita service level to projected growth over the planning horizon (Table 9-16). Finally, \$25,000,670 is the eligible amount available to new projects after accounting for opening reserve balance levels and outstanding future debt principal payments for this service (Table 9-17).

9.3.3 Benefit to Existing Development Deduction

For facilities, a 5% benefit to existing deduction has been applied to reflect costs net of replacement value. There is no benefit to existing deduction applied to vehicles and equipment as costs reflect expanding resources to provide the same service level in meeting the growth-related needs.

9.3.4 Post Period Benefit Deduction

The Public Works program is related to development occurring over the 2026-2051 planning horizon. As a result, there is no post period benefit deduction.

However due to project costs exceeding the 15-year historical level of service, a deduction of \$227,081,837 has been made and will be considered for recovery under future DC bylaws.

9.3.5 Grants, Subsidies and Other Contributions

No grants, subsidies or other contributions have been identified for this service and as such, no adjustments have been made.

9.3.6 Residential versus Non-Residential Allocation

The allocations are based on the population in new units and employment in new space between 2026 and 2051, as outlined in Table 9-11 below:

TABLE 9-11
RESIDENTIAL AND NON-RESIDENTIAL ALLOCATION

	2026 to mid-2051	%
Population in new units	712,123	75.6
Employment growth requiring new space	230,095	24.4
Total population and employment*	942,218	100.0

*Note: Numbers may not add due to rounding

9.3.7 Non-Residential Cost Allocation

For the purpose of rate calculation, the non-residential share of the total capital cost is further divided among retail, IOI and hotel uses. The cost allocation is determined based on the share of trips generated using the Institute of Transportation Engineers (ITE) Trip Generation rates.

Trip generation rates are used by transportation professionals for estimating the number of trips generated by specific types of developments or land uses. A trip generation rate is the number of trips (vehicle trips, pedestrian trips, and/or transit trips) that can be expected to access and exit a site over a given period of time, expressed over an independent variable, such as trips per 1,000 sq. ft. gross floor area, or per hotel suite. For each non-residential sector, an average trip generation rate was developed based on a sample of land use categories.

To capture the travel characteristics of all land use categories, an average of the AM peak hour and PM peak hour trip generation rate was estimated. Furthermore, consistent with industry practices, retail trip rates were further reduced by 20% to accommodate “pass-by” trips. Pass-by trips are defined as trips that would have traveled on a street adjacent to a retail center even if the retail was not constructed.

Where data is available, the peak of the land use (the trips generated for each land use during the peak period of the land use) was used in the analysis.

Using this methodology, the non-residential share of the costs is allocated to the three land uses as outlined in Table 9-12 below.

TABLE 9-12
NON-RESIDENTIAL LAND USE (BASED ON TRIP GENERATION)

Non-residential Land Use	Allocation of Non-Residential DC-Eligible Costs	Allocation of Total DC-Eligible Costs
Retail	39.4%	9.6%
Industrial, Office, Institutional	60.1%	14.7%
Hotel	0.5%	0.1%
Total	100.0%	24.4%

**TABLE 9-13
PUBLIC WORKS FACILITIES HISTORICAL LEVEL OF SERVICE**

Description	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026 Value (\$ per Sqft)
Southeast Roads Operations Centre - Office	9,440	9,440	9,440	9,440	9,440	9,440	9,440	9,440	9,440	9,440	9,440	9,440	9,440	9,440	9,440	\$ 638
Southeast Roads Operations Centre - Salt Storage	5,698	5,698	5,698	5,698	5,698	5,698	5,698	5,698	5,698	5,698	5,698	5,698	5,698	5,698	5,698	\$ 145
East Roads Operations Centre	-	-	-	-	-	-	-	-	14,400	14,400	14,400	14,400	14,400	14,400	14,400	\$ 638
Southwest Roads Operations Centre - Office	19,502	19,502	19,502	19,502	19,502	19,502	19,502	19,502	19,502	19,502	19,502	19,502	19,502	19,502	19,502	\$ 638
Southwest Roads Operations Centre - Salt Storage	20,911	20,911	20,911	20,911	20,911	20,911	20,911	20,911	20,911	20,911	20,911	20,911	20,911	20,911	20,911	\$ 145
Central Roads Operations Centre - Office	16,190	16,190	16,190	16,190	16,190	16,190	16,190	16,190	16,190	16,190	16,190	16,190	16,190	16,190	16,190	\$ 638
Central Roads Operations Centre - Salt Storage	17,908	17,908	17,908	17,908	17,908	17,908	17,908	17,908	17,908	17,908	17,908	17,908	17,908	17,908	17,908	\$ 145
North Roads Operations Centre - Office	9,920	9,920	9,920	9,920	9,920	9,920	9,920	9,920	9,920	9,920	9,920	9,920	9,920	9,920	9,920	\$ 638
North Roads Operations Centre - Salt Storage	37,932	37,932	37,932	37,932	37,932	37,932	37,932	37,932	37,932	37,932	37,932	37,932	37,932	37,932	37,932	\$ 145
York Region Operations Centre	101,588	101,588	101,588	101,588	101,588	101,588	101,588	101,588	101,588	101,588	101,588	101,588	101,588	101,588	78,559	\$ 638
Total (Sqft)	239,089	239,089	239,089	239,089	239,089	239,089	239,089	239,089	253,489	253,489	253,489	253,489	253,489	253,489	230,460	
Total (\$)	\$ 111,813,235	\$ 111,813,235	\$ 111,813,235	\$ 111,813,235	\$ 111,813,235	\$ 111,813,235	\$ 111,813,235	\$ 111,813,235	\$ 120,993,235	\$ 120,993,235	\$ 120,993,235	\$ 120,993,235	\$ 120,993,235	\$ 120,993,235	\$ 106,312,202	

**TABLE 9-14
PUBLIC WORKS VEHICLES HISTORICAL LEVEL OF SERVICE**

Description	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026 Value (\$/Vehicle)
Region Owned																
LD Car	26	26	26	26	26	26	1	1	1	1	1	8	8	8	8	\$ 35,000
LD EV-Hybrid	12	9	13	13	13	13	23	23	23	23	23	21	36	50	50	\$ 95,000
LD Off Road Equipment	6	6	8	8	8	8	17	17	17	17	17	25	26	27	27	\$ 35,000
LD Pick-up	90	90	97	100	105	106	85	85	85	85	85	88	72	83	83	\$ 67,000
LD SUV	4	15	23	24	24	24	36	36	36	36	36	51	51	53	53	\$ 45,000
LD Van	40	37	38	40	57	57	93	93	93	93	93	52	78	81	81	\$ 57,000
MD Pick-up 3/4+	20	17	17	18	20	20	26	26	26	26	26	24	20	20	20	\$ 75,000
MD Stake Truck	12	11	11	11	11	11	8	8	8	8	8	19	19	18	18	\$ 150,000
MD Van 3/4 +	33	34	38	38	40	40	27	27	27	27	27	27	23	25	25	\$ 74,000
HD Single Axle Truck	8	8	8	8	8	8	5	5	5	5	5	10	11	11	11	\$ 350,000
HD Tandem Truck	18	18	19	19	19	19	24	24	24	24	24	24	24	24	24	\$ 420,000
HD Line Marking Truck	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 700,000
HD Streetsweeper	2	2	2	2	3	3	3	3	3	3	3	3	3	3	3	\$ 485,000
Dump HD Tri-axle	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	\$ 210,000
Dump HD Tandem & S/A	27	27	27	27	27	27	11	11	11	11	11	16	16	16	16	\$ 385,000
Dump MD Reg or Crew	8	8	8	8	8	8	10	10	10	10	10	10	10	10	10	\$ 180,000
Region Contracted																
Utility Vehicle	4	4	4	4	4	4	-	-	-	-	-	-	-	-	-	\$ 75,000
Stake/Utility (Med. Duty)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 150,000
Dump HD Tri-axle	6	6	6	6	6	6	6	6	6	6	6	10	10	10	10	\$ 210,000
Dump HD Tandem & S/A	55	55	55	55	55	55	93	93	93	93	93	96	96	101	101	\$ 420,000
Dump MD Reg or Crew	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 150,000
Hydro Excavator	-	-	-	-	-	-	2	2	2	2	2	4	4	4	4	\$ 350,000
Hydro-Vac	-	-	-	-	-	-	-	-	-	-	-	4	4	4	4	\$ 650,000
Gradall	-	-	-	-	-	-	-	-	-	-	-	2	2	2	2	\$ 400,000
Pavement marking truck	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$ 1,000,000
Sidewalk Plow	-	-	-	-	-	-	-	-	-	-	-	3	3	3	3	\$ 280,000
Total (#)	373	375	402	409	436	437	471	471	471	471	471	499	518	555	555	
Total (\$)	\$ 65,227,000	\$ 64,965,000	\$ 67,017,000	\$ 67,452,000	\$ 69,539,000	\$ 69,606,000	\$ 81,619,000	\$ 81,619,000	\$ 81,619,000	\$ 81,619,000	\$ 81,619,000	\$ 93,708,000	\$ 95,332,000	\$ 99,793,000	\$ 99,793,000	

TABLE 9-15
PUBLIC WORKS EQUIPMENT HISTORICAL LEVEL OF SERVICE

Description	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026 Value (\$/item)
Region Owned																
HD Off Road Equipment	8	8	11	11	12	12	9	9	9	9	9	16	16	16	16	\$ 300,000
HD Snowmeter	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	\$ 620,000
HD Crane Truck	4	4	4	4	4	5	5	5	5	5	5	3	3	3	3	\$ 400,000
MD Off Road Equipment	19	16	16	16	16	16	13	13	13	13	13	8	8	8	8	\$ 120,000
Rear Sander	-	-	2	4	4	4	5	5	5	5	5	5	5	5	5	\$ 30,000
Boulevard Fine Grass Cutting Mowers	-	-	-	-	-	-	10	10	10	10	10	10	10	10	10	\$ 65,000
Trailer	71	73	82	88	91	92	113	113	113	113	113	106	99	93	93	\$ 17,000
Region Contracted																
HD Bucket/Boom/Crane	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 380,000
Graders	1	1	1	1	1	4	6	6	6	6	6	1	1	1	1	\$ 500,000
Sweepers	1	1	1	1	1	6	4	4	4	4	4	2	2	2	2	\$ 455,000
Tractor	1	1	1	1	1	4	-	-	-	-	-	-	-	-	-	\$ 310,000
Loaders	4	4	4	4	4	7	-	-	-	-	-	4	4	4	4	\$ 310,000
MD Bucket/Boom/Crane	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	\$ 200,000
Trailer	-	-	-	-	-	-	-	-	-	-	-	2	2	2	2	\$ 17,000
Paint Truck	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	\$ 700,000
Rubber Tire Backhoe	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	\$ 280,000
Grass Cutting Tractor (One-Swath)	-	-	-	-	-	12	1	1	1	1	1	2	2	2	2	\$ 380,000
Culvert Flushing Truck	-	-	-	-	-	-	2	2	2	2	2	1	1	1	1	\$ 600,000
Roadway Flushing Truck	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$ 600,000
String Trimmers	-	-	-	-	-	-	16	16	16	16	16	16	16	16	16	\$ 300
Boulevard Fine Grass Cutting Mowers	-	-	-	-	-	-	12	12	12	12	12	12	12	12	12	\$ 65,000
6" inch trash pump with trailer	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	\$ 50,000
Asphalt Roller (2 to 6 tonnes)	-	-	-	-	-	-	4	4	4	4	4	1	1	1	1	\$ 15,000
Backhoe with attachments	-	-	-	-	-	-	2	2	2	2	2	-	-	-	-	\$ 300,000
Skidsteer with attachments	-	-	-	-	-	-	4	4	4	4	4	-	-	-	-	\$ 110,000
Terra-seeder	-	-	-	-	-	-	-	-	-	-	-	1	1	1	-	\$ 50,000
Trommel Screener	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$ 150,000
Total (#)	113	112	126	135	139	167	210	210	210	210	210	196	189	183	182	
Total (\$)	\$ 12,292,000	\$ 11,966,000	\$ 13,079,000	\$ 13,861,000	\$ 14,212,000	\$ 24,484,000	\$ 19,335,800	\$ 19,335,800	\$ 19,335,800	\$ 19,335,800	\$ 19,335,800	\$ 17,275,800	\$ 17,156,800	\$ 17,054,800	\$ 17,004,800	

**TABLE 9-16
PUBLIC WORKS HISTORICAL LEVEL OF SERVICE**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Historical Population + Employment	1,596,150	1,634,600	1,670,000	1,699,450	1,731,250	1,763,400	1,797,650	1,837,000	1,865,375	1,837,250	1,884,550	1,907,450	1,936,650	1,962,050	1,999,050

Inventory Summary (\$)

Facilities	\$ 111,813,235	\$ 111,813,235	\$ 111,813,235	\$ 111,813,235	\$ 111,813,235	\$ 111,813,235	\$ 111,813,235	\$ 111,813,235	\$ 111,813,235	\$ 120,993,235	\$ 120,993,235	\$ 120,993,235	\$ 120,993,235	\$ 120,993,235	\$ 106,312,202
Vehicles	\$ 65,227,000	\$ 64,965,000	\$ 67,017,000	\$ 67,452,000	\$ 69,539,000	\$ 69,606,000	\$ 81,619,000	\$ 81,619,000	\$ 81,619,000	\$ 81,619,000	\$ 81,619,000	\$ 93,708,000	\$ 95,332,000	\$ 99,793,000	\$ 99,793,000
Equipment	\$ 12,292,000	\$ 11,966,000	\$ 13,079,000	\$ 13,861,000	\$ 14,212,000	\$ 24,484,000	\$ 19,335,800	\$ 19,335,800	\$ 19,335,800	\$ 19,335,800	\$ 19,335,800	\$ 17,275,800	\$ 17,156,800	\$ 17,054,800	\$ 17,004,800
Outstanding Future Debt Principal Payments on Existing, Completed Projects (excluding Land)	\$ (46,038,966)	\$ (46,038,966)	\$ (46,038,966)	\$ (46,038,966)	\$ (46,038,966)	\$ (46,038,966)	\$ (46,038,966)	\$ (46,038,966)	\$ (46,038,966)	\$ (46,038,966)	\$ (46,038,966)	\$ (46,038,966)	\$ (46,038,966)	\$ (46,038,966)	\$ (46,038,966)
Total (\$)	\$ 143,293,269	\$ 142,705,269	\$ 145,870,269	\$ 147,087,269	\$ 149,525,269	\$ 159,864,269	\$ 166,729,069	\$ 166,729,069	\$ 175,909,069	\$ 175,909,069	\$ 175,909,069	\$ 185,938,069	\$ 187,443,069	\$ 191,802,069	\$ 177,071,036

Service Level (\$/Capita and Employment)

Description	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Average Service Level
Facilities	\$ 70.05	\$ 68.40	\$ 66.95	\$ 65.79	\$ 64.59	\$ 63.41	\$ 62.20	\$ 60.87	\$ 64.86	\$ 65.86	\$ 64.20	\$ 63.43	\$ 62.48	\$ 61.67	\$ 53.18	\$ 63.86
Vehicles	\$ 40.87	\$ 39.74	\$ 40.13	\$ 39.69	\$ 40.17	\$ 39.47	\$ 45.40	\$ 44.43	\$ 43.75	\$ 44.42	\$ 43.31	\$ 49.13	\$ 49.23	\$ 50.86	\$ 49.92	\$ 44.04
Equipment	\$ 7.70	\$ 7.32	\$ 7.83	\$ 8.16	\$ 8.21	\$ 13.88	\$ 10.76	\$ 10.53	\$ 10.37	\$ 10.52	\$ 10.26	\$ 9.06	\$ 8.86	\$ 8.69	\$ 8.51	\$ 9.38
Outstanding Future Debt Principal Payments on Existing, Completed Projects (excluding Land)	\$ (28.84)	\$ (28.17)	\$ (27.57)	\$ (27.09)	\$ (26.59)	\$ (26.11)	\$ (25.61)	\$ (25.06)	\$ (24.68)	\$ (25.06)	\$ (24.43)	\$ (24.14)	\$ (23.77)	\$ (23.46)	\$ (23.03)	\$ (25.57)
Total (\$)	\$ 89.77	\$ 87.30	\$ 87.35	\$ 86.55	\$ 86.37	\$ 90.66	\$ 92.75	\$ 90.76	\$ 94.30	\$ 95.75	\$ 93.34	\$ 97.48	\$ 96.79	\$ 97.76	\$ 88.58	\$ 91.70

Calculation of Maximum Allowable Funding Envelope	
15 year Average Service Level	\$ 91.70
Population in New Units and Employment in New Space(2026-2051)	942,218
Allowable Funding Envelope from Level of Service	\$ 86,401,479

TABLE 9-17
PUBLIC WORKS GROWTH RELATED CAPITAL COSTS

Maximum Allowable Funding Envelope from Level of Service	86,401,479
Opening Reserve Balance	5,673,443
Future Outstanding Debt Principal Payments	63,708,282
Total Eligible Amount for New Projects	28,366,639

Recoverable Cost Calculations:

Project Number	Project Description (2026-2051)	Timing	Gross Project Cost (2026-2051)	Less Grants and Subsidies	New Municipal Cost	Less Benefit to Existing	Development Charge Recoverable Costs			Residential and Non-residential Split			
							Total Development Charge Eligible Cost	Less Post Period Benefit / Level of Service Deduction (Beyond 2051)	Total In-Period Eligible Costs (2026-2051)	Residential	Non-Residential Share		
											Retail	Industrial/ Office/ Institutional	Hotel
										75.6%	9.6%	14.7%	0.1%
Facilities													
1	Various Maintenance Facility Upgrades	2026-2051	13,557,271	0	13,557,271	677,864	12,879,408	11,430,098	1,449,309	1,095,379	139,446	212,608	1,876
2	Northeast Roads Operations Centre	2036-2045	13,434,000	0	13,434,000	671,700	12,762,300	11,326,169	1,436,131	1,085,420	138,178	210,675	1,859
3	North Roads Operations Centre	2026-2035	20,978,000	0	20,978,000	1,048,900	19,929,100	17,686,495	2,242,605	1,694,948	215,773	328,981	2,903
4	East Roads Operations Centre (Phase 1)	2026-2035	6,117,000	0	6,117,000	305,850	5,811,150	5,157,226	653,924	494,232	62,918	95,928	846
5	East Roads Operations Centre (Phase 2)	2026-2035	17,827,000	0	17,827,000	891,350	16,935,650	15,029,895	1,905,755	1,440,358	183,363	279,567	2,467
6	Southeast Roads Operations Future	2036-2045	30,226,000	0	30,226,000	1,511,300	28,714,700	25,483,458	3,231,242	2,442,154	310,895	474,011	4,182
7	West Roads Operations Centre	2026-2035	119,871,000	0	119,871,000	5,993,550	113,877,450	101,062,913	12,814,537	9,685,152	1,232,956	1,879,843	16,587
8	Central Roads Operations Centre	2026-2035	2,595,000	0	2,595,000	129,750	2,465,250	2,187,837	277,413	209,667	26,691	40,695	359
9	Central West Roads Operations Centre	2036-2045	23,450,000	0	23,450,000	1,172,500	22,277,500	19,770,631	2,506,869	1,894,677	241,199	367,748	3,245
	Subtotal - Facilities		248,055,271	0	248,055,271	12,402,764	235,652,508	209,134,723	26,517,785	20,041,986	2,551,419	3,890,056	34,324
Fleet													
10	Electric Fleet Infrastructure	2026-2035	4,054,000	0	4,054,000	0	4,054,000	3,597,807	456,193	344,788	43,893	66,922	590
11	Fleet New Additions	2026-2051	12,376,000	0	12,376,000	0	12,376,000	10,983,339	1,392,661	1,052,565	133,995	204,298	1,803
	Subtotal - Fleet		16,430,000	0	16,430,000	0	16,430,000	14,581,145	1,848,855	1,397,353	177,888	271,220	2,393
Total			264,485,271	0	264,485,271	12,402,764	252,082,508	223,715,868	28,366,639	21,439,340	2,729,307	4,161,275	36,717

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9.4 Court Services

9.4.1 Program Description

The 25-year Court Services capital program includes recovering the outstanding future debt principal payments associated with the Court Services portion of 17150 Yonge Street. There are no new proposed projects for Court Services.

9.4.2 Level of Service

York Region's 15-year historical level of service for Court Services (Table 9-19) is based on square footage at the Region's Court facilities. The replacement costs were applied based on insurable value.

The total funding envelope of \$17,758,765 is determined by applying the historical per capita service level to projected growth over the planning horizon (Table 9-20). Finally, \$9,225,134 is the eligible amount available to new projects after accounting for opening reserve balances and outstanding future debt principal payments for this service.

9.4.3 Statutory Deductions

The Court Services capital program does not include any proposed projects. As such, no statutory deductions have been made. In relation to the outstanding future debt principal payments associated with the Court Services portion of 17150 Yonge Street, a 29% benefit to existing deduction was applied in the 2022 Development Charges Background Study. This was based on the portion of space in the 17150 Yonge Street facility which replaced prior existing facility space offering the same services.

9.4.4 Residential versus Non-Residential Allocation

The methodology to determine the residential versus non-residential allocation for Court Services is based on the population in new units and employment in new space between 2026-2051 as shown in Table 9-18 below:

TABLE 9-18
RESIDENTIAL AND NON-RESIDENTIAL ALLOCATION

	2026 to 2051	%
Population in new units	712,123	75.6
Retail employment growth*	44,718	4.7
IOI employment growth*	184,094	19.5
Hotel employment growth*	1,283	0.1
Total population and employment*	942,218	100.0

*Note: Employment requiring new space
Numbers may not add due to rounding

TABLE 9-19
COURT SERVICES FACILITIES HISTORICAL LEVEL OF SERVICE

Description	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026 Value (\$ per Sqft)
465 Davis Drive (Tannery) - moved out 2020	21,880	21,880	21,880	21,880	21,880	21,880	21,880	21,880	21,880	21,880	-	-	-	-	-	\$ 609
17150 Yonge St (Annex) - moved in 2020	-	-	-	-	-	-	-	-	-	-	76,325	76,325	76,325	76,325	76,325	\$ 771
50 High Tech Road (South Service Centre)	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,023	12,023	12,023	12,023	-	\$ 672
Total (Sqft)	33,943	33,943	33,943	33,943	33,943	33,943	33,943	33,943	33,943	33,943	88,348	88,348	88,348	88,348	76,325	
Total (\$)	\$ 21,432,904	\$ 21,432,904	\$ 21,432,904	\$ 21,432,904	\$ 21,432,904	\$ 21,432,904	\$ 21,432,904	\$ 21,432,904	\$ 21,432,904	\$ 21,432,904	\$ 66,961,090	\$ 66,961,090	\$ 66,961,090	\$ 66,961,090	\$ 58,883,974	

TABLE 9-20
COURT SERVICES HISTORICAL LEVEL OF SERVICE

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Historical Population + Employment	1,596,150	1,634,600	1,670,000	1,699,450	1,731,250	1,763,400	1,797,650	1,837,000	1,865,375	1,837,250	1,884,550	1,907,450	1,936,650	1,962,050	1,999,050

Inventory Summary (\$)

Facilities	\$ 21,432,904	\$ 21,432,904	\$ 21,432,904	\$ 21,432,904	\$ 21,432,904	\$ 21,432,904	\$ 21,432,904	\$ 21,432,904	\$ 21,432,904	\$ 21,432,904	\$ 66,961,090	\$ 66,961,090	\$ 66,961,090	\$ 66,961,090	\$ 58,883,974
Outstanding Future Debt Principal Payments on Existing, Completed Projects (excluding Land)	\$ (1,121,489)	\$ (1,121,489)	\$ (1,121,489)	\$ (1,121,489)	\$ (1,121,489)	\$ (1,121,489)	\$ (1,121,489)	\$ (1,121,489)	\$ (1,121,489)	\$ (1,121,489)	\$ (1,121,489)	\$ (1,121,489)	\$ (1,121,489)	\$ (1,121,489)	\$ (1,121,489)
Total (\$)	\$ 20,311,415	\$ 20,311,415	\$ 20,311,415	\$ 20,311,415	\$ 20,311,415	\$ 20,311,415	\$ 20,311,415	\$ 20,311,415	\$ 20,311,415	\$ 20,311,415	\$ 65,839,601	\$ 65,839,601	\$ 65,839,601	\$ 65,839,601	\$ 57,762,485

Service Level (\$/Capita and Employment)

Description	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Average Service Level
Facilities	\$ 13.43	\$ 13.11	\$ 12.83	\$ 12.61	\$ 12.38	\$ 12.15	\$ 11.92	\$ 11.67	\$ 11.49	\$ 11.67	\$ 35.53	\$ 35.11	\$ 34.58	\$ 34.13	\$ 29.46	\$ 19.47
Outstanding Future Debt Principal Payments on Existing, Completed Projects (excluding Land)	\$ (0.70)	\$ (0.69)	\$ (0.67)	\$ (0.66)	\$ (0.65)	\$ (0.64)	\$ (0.62)	\$ (0.61)	\$ (0.60)	\$ (0.61)	\$ (0.60)	\$ (0.59)	\$ (0.58)	\$ (0.57)	\$ (0.56)	\$ (0.62)
Total (\$)	\$ 12.73	\$ 12.43	\$ 12.16	\$ 11.95	\$ 11.73	\$ 11.52	\$ 11.30	\$ 11.06	\$ 10.89	\$ 11.06	\$ 34.94	\$ 34.52	\$ 34.00	\$ 33.56	\$ 28.89	\$ 18.85

Calculation of Maximum Allowable Funding Envelope	
15 year Average Service Level	\$ 18.85
Population in New Units and Employment in New Space (2026-2051)	942,218
Allowable Funding Envelope from Level of Service	\$ 17,758,765

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9.5 Ambulance Services

9.5.1 Program Description

On June 30, 2022, York Regional Council approved the York Region Paramedic Services Master Plan (2021-2031). The Plan identifies optimal station locations, staffing and vehicle requirements to meet the needs of the Region's growing population. The 2022 master plan updates previous capital plans and includes a more comprehensive assessment of growth needs (Table 9-25). The Ambulance Services program consists of:

Facilities	Additional growth-related bays, new stations, new training centre, and station expansions for future growth
Vehicles	Additional growth-related ambulance vehicles, equipped with defibrillators and stretchers

9.5.2 Level of Service

The 15-year historical level of service cap has been applied for the Ambulance Services in the 2026 DC Background Study and is comprised of the following:

- Facilities, including existing paramedic response stations and a headquarters facility (Table 9-22). The replacement costs were based on the construction costs of recent projects.
- Vehicles, such as ambulances with specialized equipment, emergency response vehicles, support vehicles, administration and command vehicles, special response units and logistics vehicles (Table 9-23). The replacement costs were based on recent transactions.

For services such as Paramedic Services, it is recognized that response time is a critical measure of service delivery and new development can fundamentally impact the ability to provide such services at historical levels. The increase in need for service arising from new development, as identified in the capital program, has also been informed by the need to provide and meet identified response time measures.

The total funding envelope of \$104,878,989 is determined by applying the historical per capita service level to projected growth over the planning horizon (Table 9-24). Finally, \$89,120,493 is the eligible amount available to new projects after accounting for opening reserve balance levels and outstanding future debt principal payments for this service (Table 9-25).

9.5.3 Benefit to Existing Development Deduction

A 15% to 50% benefit to existing deduction was identified for most facility projects, based on the expansion beyond current capacity to service new growth (e.g. incremental new bays). For instance, a facility project which increases the number of bays from 1 to 2 would include a 50% benefit to existing deduction.

For new facilities and new vehicles, no benefit to existing deduction was applied as they are being added in proportion to the growth-related call volume.

9.5.4 Post Period Benefit Deduction

The Ambulance Services program is related to development occurring over the 2026-2051 planning horizon. As a result, there is no post period benefit deduction.

However due to project costs exceeding the 15-year historical level of service, a deduction of \$59,212,647 has been made and will be considered for recovery under future DC bylaws.

9.5.5 Grants, Subsidies and Other Contributions

No grants, subsidies or other contributions have been identified for this service and as such, no adjustments have been made.

9.5.6 Residential versus Non-Residential Allocation

The residential versus non-residential allocation is based on the population in new units and employment in new space between 2026-2051 (Table 9-21), with population weighted at three times that of employment to reflect increased per-capita needs related to age and time spent in residences.

TABLE 9-21
RESIDENTIAL AND NON-RESIDENTIAL ALLOCATION

	2026 to 2051		Weighted	%
Population in new units	712,123	X 3	2,136,369	90.3
Retail employment growth	44,718	X 1	44,718	1.9
IOI employment growth	184,094	X 1	184,094	7.8
Hotel employment growth	1,283	X 1	1,283	0.1
Total population and employment	942,218		2,366,464	100.0

*Note: Employment requiring new space
Numbers may not add due to rounding

TABLE 9-22
AMBULANCE SERVICES - FACILITIES HISTORICAL LEVEL OF SERVICE

Description	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026 Value (\$ per Sqft)
10 - Pefferlaw (Georgina)	655	655	655	655	2,562	2,562	2,562	2,562	2,562	2,562	2,562	2,562	2,562	2,562	2,562	\$ 1,094
11 - Sutton (Georgina)	4,992	4,992	4,992	4,992	4,992	4,992	4,992	4,992	4,992	4,992	4,992	4,992	4,992	4,992	4,992	\$ 1,094
12 - Keswick (Georgina)	-	2,607	2,607	2,607	2,607	2,607	2,607	2,607	2,607	2,607	2,607	2,607	2,607	2,607	2,607	\$ 1,094
13 - Holland Landing	-	-	-	-	-	-	-	5,373	5,373	5,373	5,373	5,373	5,373	5,373	5,373	\$ 1,094
14 - Queensville (East Gwillimbury)	957	957	957	957	-	-	-	-	-	-	-	-	-	-	-	\$ 1,094
15 - Mount Albert (East Gwillimbury)	1,972	1,972	1,972	1,972	1,972	1,972	1,972	1,972	1,972	1,972	1,972	1,972	1,972	1,972	1,972	\$ 1,094
16 - Newmarket NW	-	-	-	-	-	-	-	-	7,328	7,328	7,328	7,328	7,328	7,328	7,328	\$ 1,094
17 - Newmarket	9,179	9,179	9,179	9,179	9,179	9,179	9,179	9,179	-	-	-	-	-	-	-	\$ 1,094
18 - Aurora	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	\$ 1,094
19 - Newmarket SE	-	-	-	-	-	-	-	7,353	7,353	7,353	7,353	7,353	7,353	7,353	7,353	\$ 1,094
20 - Ballantrae (Whitchurch/Stouffville)	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	\$ 1,094
21 - Stouffville (Whitchurch/Stouffville)	2,168	2,168	2,168	2,168	2,168	2,168	2,168	2,168	2,168	2,168	2,168	2,168	2,168	2,168	2,168	\$ 1,094
22 - Gormley (Whitchurch-Stouffville)	-	-	-	-	-	-	-	-	-	-	3,945	3,945	3,945	3,945	3,945	\$ 1,094
23 - Markham	-	-	7,328	7,328	7,328	7,328	7,328	7,328	7,328	7,328	7,328	7,328	7,328	7,328	7,328	\$ 1,094
24 - Unionville	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	\$ 1,094
25 - Markham	-	-	-	-	-	-	-	-	5,209	5,209	5,209	5,209	5,209	5,209	5,209	\$ 1,094
26 - Markham	4,445	4,445	4,445	4,445	4,445	4,445	4,445	4,445	4,445	4,445	4,445	4,445	4,445	4,445	4,445	\$ 1,094
27 - Markham NW Cachet Woods	-	-	-	-	-	-	-	-	-	-	-	-	7,671	7,671	7,671	\$ 1,094
28 - Richmond Hill	7,723	7,723	7,723	7,723	7,723	7,723	7,723	7,723	7,723	7,723	7,723	7,723	7,723	7,723	7,723	\$ 1,094
29 - Thornhill (Markham)	-	-	-	-	-	-	-	-	-	-	5,328	5,328	5,328	5,328	5,328	\$ 1,094
30 - Woodbridge (Vaughan)	6,857	6,857	6,857	6,857	6,857	6,857	6,857	6,857	6,857	6,857	6,857	6,857	6,857	6,857	6,857	\$ 1,094
31 - Vaughan West	-	-	-	-	-	-	3,775	3,775	3,775	3,775	3,775	3,775	3,775	3,775	3,775	\$ 1,094
32 - Maple - Keele St (Vaughan)	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	\$ 1,094
32 - Maple - Jacob Keffer (Vaughan)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,275	\$ 1,094
34 - Thornhill (Vaughan)	6,857	6,857	6,857	6,857	6,857	6,857	6,857	6,857	6,857	6,857	6,857	6,857	6,857	6,857	6,857	\$ 1,094
36 - Thornhill Central (Vaughan)	1,239	1,239	1,239	1,239	1,239	1,239	1,239	1,239	1,239	-	-	-	-	-	-	\$ 1,094
37 - Nobleton (King)	3,220	3,220	3,220	3,220	3,220	3,220	3,220	3,220	3,220	3,220	3,220	3,220	3,220	3,220	3,220	\$ 1,094
38 - Schomberg	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	\$ 1,094
39 - King	4,035	4,035	4,035	4,035	4,035	4,035	4,035	4,035	4,035	4,035	4,035	4,035	4,035	4,035	4,035	\$ 1,094
70 - Holland Landing	-	-	-	-	2,076	2,076	2,076	-	-	-	-	-	-	-	-	\$ 1,094
85 - Richmond Hill	-	-	-	-	-	-	-	-	-	2,082	2,082	2,082	2,082	2,082	2,082	\$ 1,094
99 - Sharon-Bales HQ	70,085	70,085	70,085	70,085	70,085	70,085	70,085	70,085	70,085	70,085	70,085	70,085	70,085	70,085	70,085	\$ 1,094
Total (Sqft)	133,622	136,229	143,557	143,557	146,583	146,583	150,358	161,008	164,366	165,209	174,482	174,482	182,153	182,153	187,428	
Total (\$)	\$ 146,242,608	\$ 149,095,840	\$ 157,115,971	\$ 157,115,971	\$ 160,427,777	\$ 160,427,777	\$ 164,559,327	\$ 176,215,222	\$ 179,890,388	\$ 180,813,010	\$ 190,961,847	\$ 190,961,847	\$ 199,357,375	\$ 199,357,375	\$ 205,130,600	

TABLE 9-23
AMBULANCE SERVICES - VEHICLES HISTORICAL LEVEL OF SERVICE

Description	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026 Value (\$/Vehicle)
Ambulances (includes Stretcher & Defib)	47	49	54	54	56	58	62	66	70	74	76	75	74	74	77	\$ 400,000
Emergency Response Vehicles (incl. Defib)	15	17	19	19	20	22	22	22	22	26	28	18	17	18	18	\$ 200,000
Emergency Support Vehicles	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 750,000
Multi Patient Unit (MPU)	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 2,000,000
Administration Vehicles	1	-	13	13	11	11	11	8	6	5	5	7	8	9	9	\$ 130,000
Special Response Units (SRU)	-	-	4	4	4	4	4	4	4	4	4	5	5	5	5	\$ 485,000
Community Paramedicine/EPIC (Expanding Paramedicine in the Community) (incl. Defib)	-	-	2	2	2	2	2	2	4	2	3	4	4	6	6	\$ 200,000
Logistics Vehicles	-	-	-	-	-	-	2	2	2	2	2	2	2	4	4	\$ 150,000
Trailers and Ranger (SRU)	-	-	-	-	-	-	4	4	2	2	2	2	2	2	2	\$ 50,000
Total (#)	64	67	94	94	95	99	109	110	112	117	122	115	114	120	123	
Total (\$)	\$ 22,680,000	\$ 23,750,000	\$ 32,180,000	\$ 32,180,000	\$ 32,920,000	\$ 34,120,000	\$ 36,220,000	\$ 37,430,000	\$ 39,070,000	\$ 40,940,000	\$ 42,340,000	\$ 40,885,000	\$ 40,415,000	\$ 41,445,000	\$ 42,645,000	

TABLE 9-24
AMBULANCE SERVICES - HISTORICAL LEVEL OF SERVICE

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Historical Population + Employment	1,596,150	1,634,600	1,670,000	1,699,450	1,731,250	1,763,400	1,797,650	1,837,000	1,865,375	1,837,250	1,884,550	1,907,450	1,936,650	1,962,050	1,999,050

Inventory Summary (\$)

Facilities	\$ 146,242,608	\$ 149,095,840	\$ 157,115,971	\$ 157,115,971	\$ 160,427,777	\$ 160,427,777	\$ 164,559,327	\$ 176,215,222	\$ 179,890,388	\$ 180,813,010	\$ 190,961,847	\$ 190,961,847	\$ 199,357,375	\$ 199,357,375	\$ 205,130,600
Vehicles	\$ 22,680,000	\$ 23,750,000	\$ 32,180,000	\$ 32,180,000	\$ 32,920,000	\$ 34,120,000	\$ 36,220,000	\$ 37,430,000	\$ 39,070,000	\$ 40,940,000	\$ 42,340,000	\$ 40,885,000	\$ 40,415,000	\$ 41,445,000	\$ 42,645,000
Outstanding Future Debt Principal Payments on Existing, Completed Projects (excluding land)	\$ (8,467,738)	\$ (8,467,738)	\$ (8,467,738)	\$ (8,467,738)	\$ (8,467,738)	\$ (8,467,738)	\$ (8,467,738)	\$ (8,467,738)	\$ (8,467,738)	\$ (8,467,738)	\$ (8,467,738)	\$ (8,467,738)	\$ (8,467,738)	\$ (8,467,738)	\$ (8,467,738)
Total (\$)	\$ 160,454,870	\$ 164,378,102	\$ 180,828,233	\$ 180,828,233	\$ 184,880,039	\$ 186,080,039	\$ 192,311,589	\$ 205,177,484	\$ 210,492,650	\$ 213,285,272	\$ 224,834,109	\$ 223,379,109	\$ 231,304,637	\$ 232,334,637	\$ 239,307,862

Service Level (\$/Capita and Employment)

Description	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Average Service Level
Facilities	\$ 91.62	\$ 91.21	\$ 94.08	\$ 92.45	\$ 92.67	\$ 90.98	\$ 91.54	\$ 95.93	\$ 96.44	\$ 98.42	\$ 101.33	\$ 100.11	\$ 102.94	\$ 101.61	\$ 102.61	\$ 96.26
Vehicles	\$ 14.21	\$ 14.53	\$ 19.27	\$ 18.94	\$ 19.02	\$ 19.35	\$ 20.15	\$ 20.38	\$ 20.94	\$ 22.28	\$ 22.47	\$ 21.43	\$ 20.87	\$ 21.12	\$ 21.33	\$ 19.75
Outstanding Future Debt Principal Payments on Existing, Completed Projects (excluding land)	\$ (5.31)	\$ (5.18)	\$ (5.07)	\$ (4.98)	\$ (4.89)	\$ (4.80)	\$ (4.71)	\$ (4.61)	\$ (4.54)	\$ (4.61)	\$ (4.49)	\$ (4.44)	\$ (4.37)	\$ (4.32)	\$ (4.24)	\$ (4.70)
Total (\$)	\$ 100.53	\$ 100.56	\$ 108.28	\$ 106.40	\$ 106.79	\$ 105.52	\$ 106.98	\$ 111.69	\$ 112.84	\$ 116.09	\$ 119.30	\$ 117.11	\$ 119.44	\$ 118.41	\$ 119.71	\$ 111.31

Calculation of Maximum Allowable Funding Envelope

15 year Average Service Level	\$ 111.31
Population in New Units and Employment in New Space (2026-2051)	942,218
Allowable Funding Envelope from Level of Service	\$ 104,878,989

**TABLE 9-25
AMBULANCE SERVICES GROWTH RELATED CAPITAL COSTS**

Maximum Allowable Funding Envelope from Level of Service	104,878,989
Opening Reserve Balance	-7,290,758
Future Outstanding Debt Principal Payments	8,467,738
Total Eligible Amount for New Projects	89,120,493

Recoverable Cost Calculations:

Project Number	Project Description (2026-2051)	Timing	Gross Project Cost (2026-2051)	Less Grants and Subsidies	New Municipal Cost	Less Benefit to Existing	Development Charge Recoverable Costs			Residential and Non-residential Split			
							Total Development Charge Eligible Cost	Less Post Period Benefit / Level of Service Deduction (Beyond 2051)	Total In-Period Eligible Costs (2026-2051)	Residential 90.3%	Non-Residential Share		
											Retail 1.9%	Industrial/ Office/ Institutional 7.8%	Hotel 0.1%
Facilities													
1	PRS 85 - Richmond Hill	2030-2031	8,500,000	0	8,500,000	2,125,000	6,375,000	2,544,817	3,830,183	3,457,768	72,378	297,961	2,077
2	80 Bales (Fleet/Logistics) expansion	2027-2029	30,000,000	0	30,000,000	15,000,000	15,000,000	5,987,804	9,012,196	8,135,926	170,300	701,084	4,886
3	Cachet Woods expansion	2027-2029	20,000,000	0	20,000,000	10,000,000	10,000,000	3,991,869	6,008,131	5,423,950	113,533	467,389	3,258
4	New Training Centre	2030-2032	25,000,000	0	25,000,000	12,500,000	12,500,000	4,989,836	7,510,164	6,779,938	141,917	584,237	4,072
5	PRS 20 - Ballantrae	2025-2027	5,210,071	0	5,210,071	2,605,035	2,605,035	1,039,896	1,565,139	1,412,958	29,576	121,757	849
6	PRS 33 - Jane & Teston	2025-2027	4,964,121	0	4,964,121	0	4,964,121	1,981,612	2,982,509	2,692,515	56,359	232,018	1,617
7	PRS 35 - Hwy 7, Vaughan	2029-2030	8,406,206	0	8,406,206	0	8,406,206	3,355,647	5,050,559	4,559,485	95,439	392,897	2,738
8	PRS 14 - Keswick South	2025-2027	7,392,921	0	7,392,921	0	7,392,921	2,951,157	4,441,764	4,009,884	83,934	345,537	2,408
9	Future Repl & Expand	2031-2050	28,401,882	0	28,401,882	14,200,941	14,200,941	5,668,830	8,532,111	7,702,520	161,228	663,737	4,626
10	Future Growth Rebuilds	2032-2051	46,623,251	0	46,623,251	6,760,371	39,862,879	15,912,739	23,950,140	21,621,428	452,577	1,863,149	12,985
11	PRS 18 - Aurora - LCBO	2025-2027	7,281,945	0	7,281,945	3,640,973	3,640,973	1,453,429	2,187,544	1,974,846	41,337	170,175	1,186
	Subtotal - Facilities		191,780,398	0	191,780,398	66,832,321	124,948,077	49,877,636	75,070,441	67,771,218	1,418,579	5,839,941	40,702
Vehicles													
12	Vehicles - Growth	2026-2051	23,385,062	0	23,385,062	0	23,385,062	9,335,011	14,050,052	12,683,942	265,499	1,092,993	7,618
	Subtotal - Vehicles		23,385,062	0	23,385,062	0	23,385,062	9,335,011	14,050,052	12,683,942	265,499	1,092,993	7,618
Total			215,165,460	0	215,165,460	66,832,321	148,333,139	59,212,647	89,120,493	80,455,160	1,684,078	6,932,934	48,320

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9.6 Public Health

9.6.1 Program Description

The 25-year Public Health capital program (Table 9-29) consists of the additional space for Public Health services, including dental and sexual health clinics, new vaccine sub-depot and vehicles. It also includes recovering the outstanding future debt principal payments associated with the Public Health Services portion of 17150 Yonge Street.

9.6.2 Level of Service

The 15-year historical service level is made up of a number of operating locations, including the Public Health component of the Administrative and Annex Buildings, various clinics (e.g., dental, sexual health, breastfeeding), vaccination spaces, and emergency operations. The replacement value for facilities is based on insurable value, or comparable buildings, where applicable. Vehicles include vaccine and staff mobile units valued based on recent transactions. (Table 9-26 and Table 9-27).

The total funding envelope of \$41,639,342 is determined by applying the historical per capita service level to projected growth over the planning horizon (Table 9-28). Finally, \$60,089,946 is the eligible amount available to new projects after accounting for opening reserve balance levels and outstanding future debt principal payments for this service (Table 9-29).

9.6.3 Statutory Deductions

The capital program is entirely related to providing an increased service arising from new development over the planning period, no benefit to existing deduction has been made.

The development charges program consists of requirements from 2026 to 2051. As such, no deduction for post period benefit has been made.

No grants, subsidies or other contributions have been identified for this service and no adjustments have been made.

9.6.4 Residential versus Non-Residential Allocation

Public Health primarily provides services to residents of York Region. However, some of its functions benefit non-residential development. The basis for determining the allocation among residential and non-residential sectors is the proportionate share of the 2026 operating budget. Based on this methodology, the residential/ non-residential split is 97.3% and 2.7% respectively.

TABLE 9-26
PUBLIC HEALTH FACILITIES HISTORICAL LEVEL OF SERVICE

Description	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026 Value (\$ per Sqft)
Owned																
22 Prospect St. (Newmarket)	11,650	11,650	11,650	11,650	11,650	11,650	11,650	11,650	11,650	11,650	-	-	-	-	-	\$ 788
194 Eagle Street (Newmarket)	6,670	6,670	6,670	6,670	6,670	6,670	6,670	6,670	6,670	6,670	-	-	-	-	-	\$ 550
9060 Jane St (Vaughan)	-	-	-	31,123	31,123	31,123	31,123	31,123	31,123	31,123	32,547	32,547	32,547	31,375	31,375	\$ 374
17250 Yonge Street (Newmarket)	831	831	831	831	831	831	831	831	831	831	-	-	-	-	-	\$ 677
17150 Yonge Street (Newmarket)	-	-	-	-	-	-	-	-	-	55,676	55,676	55,676	50,160	49,351	49,351	\$ 771
Leased																
4261 Highway 7 (Markham)	15,926	15,926	15,926	15,926	15,926	15,926	15,926	15,926	15,926	15,926	15,926	15,926	15,926	15,926	15,926	\$ 1,254
465 Davis Drive	24,087	24,087	24,087	24,087	24,087	24,087	24,087	24,087	24,087	24,087	-	-	-	-	-	\$ 609
50 High Tech Road	20,510	20,510	20,510	20,510	20,510	20,510	20,510	20,510	20,510	24,119	24,119	24,119	24,119	23,590	21,339	\$ 600
520 Cane Parkway	3,818	3,818	3,818	3,818	3,818	3,818	3,818	3,818	3,818	3,818	-	-	-	-	-	\$ 627
24262 Woodbine (Keswick)	812	812	812	812	1,120	1,120	1,120	1,120	1,231	3,352	3,352	3,352	1,231	1,231	1,231	\$ 419
20849 Dalton Rd, Sutton (Georgina Link Hub)	-	-	-	-	-	-	-	-	-	-	4,122	4,122	4,122	4,122	4,122	\$ 609
100 Biscayne Blvd. (Keswick)	220	220	220	220	220	220	220	220	220	220	-	-	-	-	-	\$ 627
20798 Dalton Road (Sutton)	300	300	300	300	300	300	300	300	300	300	-	-	-	-	-	\$ 627
Vaughan Community Health Center - 9401 Jane Street, Vaughan	189	189	189	189	-	-	-	-	-	-	-	-	-	-	-	\$ 627
Total (Sqft)	85,013	85,013	85,013	116,136	116,255	116,255	116,255	116,255	116,366	177,772	135,742	135,742	128,105	125,595	123,344	
Total (\$)	\$ 63,537,341	\$ 63,537,341	\$ 63,537,341	\$ 75,167,527	\$ 75,177,972	\$ 75,177,972	\$ 75,177,972	\$ 75,177,972	\$ 75,224,442	\$ 121,231,799	\$ 93,470,910	\$ 93,470,910	\$ 88,327,404	\$ 86,947,844	\$ 85,596,970	

TABLE 9-27
PUBLIC HEALTH VEHICLES HISTORICAL LEVEL OF SERVICE

Description	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026 Value (\$/Vehicle)
Caravan - Transport of Staff	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$ 57,072
1 tonne van - Transport of Vaccines	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	\$ 75,966
3/4 tonne van - Transport of Vaccines	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$ 68,002
Van - Outreach	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$ 73,563
Total (#)	2	2	2	2	2	2	3	3	3	3	4	4	4	4	5	
Total (\$)	\$ 114,145	\$ 114,145	\$ 114,145	\$ 114,145	\$ 114,145	\$ 114,145	\$ 190,111	\$ 190,111	\$ 190,111	\$ 190,111	\$ 258,113	\$ 258,113	\$ 258,113	\$ 258,113	\$ 331,676	

**TABLE 9-28
PUBLIC HEALTH HISTORICAL LEVEL OF SERVICE**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Historic Population + Employment	1,596,150	1,634,600	1,670,000	1,699,450	1,731,250	1,763,400	1,797,650	1,837,000	1,865,375	1,837,250	1,884,550	1,907,450	1,936,650	1,962,050	1,999,050

Inventory Summary (\$)

Facilities	\$ 63,537,341	\$ 63,537,341	\$ 63,537,341	\$ 75,167,527	\$ 75,177,972	\$ 75,177,972	\$ 75,177,972	\$ 75,177,972	\$ 75,224,442	\$ 121,231,799	\$ 93,470,910	\$ 93,470,910	\$ 88,327,404	\$ 86,947,844	\$ 85,596,970
Vehicles	\$ 114,145	\$ 114,145	\$ 114,145	\$ 114,145	\$ 114,145	\$ 114,145	\$ 114,145	\$ 190,111	\$ 190,111	\$ 190,111	\$ 190,111	\$ 258,113	\$ 258,113	\$ 258,113	\$ 331,676
Outstanding Future Debt Principal Payments on Existing, Completed Projects (excluding Land)	\$ (725,144)	\$ (725,144)	\$ (725,144)	\$ (725,144)	\$ (725,144)	\$ (725,144)	\$ (725,144)	\$ (725,144)	\$ (725,144)	\$ (725,144)	\$ (725,144)	\$ (725,144)	\$ (725,144)	\$ (725,144)	\$ (725,144)
Total (\$)	\$ 62,926,342	\$ 62,926,342	\$ 62,926,342	\$ 74,556,528	\$ 74,566,973	\$ 74,566,973	\$ 74,642,939	\$ 74,642,939	\$ 74,689,409	\$ 120,696,766	\$ 93,003,879	\$ 93,003,879	\$ 87,860,372	\$ 86,480,813	\$ 85,203,501

Service Level (\$/Capita and Employment)

Description	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Average Service Level
Facilities	\$ 39.81	\$ 38.87	\$ 38.05	\$ 44.23	\$ 43.42	\$ 42.63	\$ 41.82	\$ 40.92	\$ 40.33	\$ 65.99	\$ 49.60	\$ 49.00	\$ 45.61	\$ 44.31	\$ 42.82	\$ 44.49
Vehicles	\$ 0.07	\$ 0.07	\$ 0.07	\$ 0.07	\$ 0.07	\$ 0.06	\$ 0.11	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.14	\$ 0.14	\$ 0.13	\$ 0.13	\$ 0.17	\$ 0.10
Outstanding Future Debt Principal Payments on Existing, Completed Projects (excluding Land)	\$ (0.45)	\$ (0.44)	\$ (0.43)	\$ (0.43)	\$ (0.42)	\$ (0.41)	\$ (0.40)	\$ (0.39)	\$ (0.39)	\$ (0.39)	\$ (0.38)	\$ (0.38)	\$ (0.37)	\$ (0.37)	\$ (0.36)	\$ (0.40)
Total (\$)	\$ 39.42	\$ 38.50	\$ 37.68	\$ 43.87	\$ 43.07	\$ 42.29	\$ 41.52	\$ 40.63	\$ 40.04	\$ 65.69	\$ 49.35	\$ 48.76	\$ 45.37	\$ 44.08	\$ 42.62	\$ 44.19

Calculation of Maximum Allowable Funding Envelope	
15 year Average Service Level	\$ 44.19
Population in New Units and Employment in New Space (2026-2051)	942,218
Allowable Funding Envelope from Level of Service	\$ 41,639,342

TABLE 9-29
PUBLIC HEALTH GROWTH RELATED CAPITAL COSTS

Maximum Allowable Funding Envelope from Level of Service	41,639,342
Opening Reserve Balance	19,175,747
Future Outstanding Debt Principal Payments	725,144
Total Eligible Amount for New Projects	60,089,946

Recoverable Cost Calculations:

Project Number	Project Description (2026-2051)	Timing	Gross Project Cost (2026-2051)	Less Grants and Subsidies	New Municipal Cost	Less Benefit to Existing	Development Charge Recoverable Costs			Residential and Non-residential Split			
							Total Development Charge Eligible Cost	Less Post Period Benefit / Level of Service Deduction (Beyond 2051)	Total In-Period Eligible Costs (2026-2051)	Residential 97.3%	Non-Residential Share		
											Retail 0.5%	Industrial/ Office/ Institutional 2.1%	Hotel 0.0%
Facilities													
1	Markham 4261 Hwy 7 - Dental & SH Clinic	2028-2042	2,402,400	0	2,402,400	0	2,402,400	0	2,402,400	2,338,193	12,478	51,371	358
2	Richmond Hill 500 High Tech - SH Clinic & HP Storage	2029-2041	682,800	0	682,800	0	682,800	0	682,800	664,551	3,547	14,600	102
3	Vaughan 9060 Jane Street - Dental & SH Clinic	2035-2045	2,297,200	0	2,297,200	0	2,297,200	0	2,297,200	2,235,804	11,932	49,121	342
4	Newmarket 17150 Yonge Street - HP Storage	2030-2040	182,800	0	182,800	0	182,800	0	182,800	177,914	949	3,909	27
5	Southern York Region - Vaccine Sub-Depot	2034-2045	10,016,000	0	10,016,000	0	10,016,000	0	10,016,000	9,748,310	52,025	214,173	1,493
	Subtotal - Facilities		15,581,200	0	15,581,200	0	15,581,200	0	15,581,200	15,164,773	80,931	333,174	2,322
Vehicles													
6	Vaccine Vehicle	2036-2045	152,000	0	152,000	0	152,000	0	152,000	147,938	790	3,250	23
	Subtotal - Fleet		152,000	0	152,000	0	152,000	0	152,000	147,938	790	3,250	23
Total			15,733,200	0	15,733,200	0	15,733,200	0	15,733,200	15,312,710	81,721	336,424	2,345

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9.7 Long-term Care/Seniors Services

9.7.1 Program Description

The 25-year Long-term Care/Seniors Services' capital program (Table 9-32) includes the Unionville Seniors Hub and Campus of Care facilities, including long-term care, affordable retirement, and community hub. Community hubs are innovative and accessible spaces that bring people together to access a range of services, programs and opportunities to promote inclusive, healthy and resilient communities.

9.7.2 Level of Service

The 15-year historical level of service cap has been applied to the Long-term Care/Seniors Services in the 2026 DC Background Study and is based on the bed count in the York Region's Long-term Care facilities (Table 9-30). The replacement cost for facilities is based on insurable values.

The total funding envelope of \$89,888,357 is determined by applying the historical per capita service level to projected growth over the planning horizon (Table 9-31). Finally, \$114,646,440 is the eligible amount available to new projects after accounting for opening reserve balance levels and outstanding future debt principal payments for this service (Table 9-32).

9.7.3 Benefit to Existing Development Deduction

Due to the fact that the demand is largely driven by existing development, the benefit-to-existing share ranges from 73% to 91%, based on the share of new beds added.

The Campus of Care – Affordable Retirement facility does not have a benefit to existing deduction as this is a new facility providing service beyond current capacity to service growth.

9.7.4 Post Period Benefit Deduction

The Long-term Care/Seniors Services program is entirely related to development occurring over the 2026 to 2051 period. As such, no post period deduction has been made.

9.7.5 Grants, Subsidies And Other Contributions

Any applicable grants, subsidies and other contributions have been considered and deducted from the development charges eligible costs in accordance with the requirements of the Act. For the listed Long-term Care/Seniors Services projects, there is approximately \$860,000 of grant/subsidy funding anticipated for the Unionville Seniors Hub project.

9.7.6 Residential versus Non-Residential Allocation

Long-term Care/Seniors Services programs are provided solely for the benefit of residential development. As such, 100% of the DC-eligible costs have been allocated to residential development.

TABLE 9-30
LONG TERM CARE/SENIORS SERVICES FACILITIES HISTORICAL LEVEL OF SERVICE

Description	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026 Value (\$/bed)
Bed Count	232	232	232	232	232	232	232	232	232	232	232	232	232	232	232	\$ 642,812
Total (#)	232	232	232	232	232	232	232	232	232	232	232	232	232	232	232	
Total (\$)	\$ 149,132,322	\$ 149,132,322	\$ 149,132,322	\$ 149,132,322	\$ 149,132,322	\$ 149,132,322	\$ 149,132,322	\$ 149,132,322	\$ 149,132,322	\$ 149,132,322	\$ 149,132,322	\$ 149,132,322	\$ 149,132,322	\$ 149,132,322	\$ 149,132,322	

TABLE 9-31
LONG TERM CARE/SENIORS SERVICES HISTORICAL LEVEL OF SERVICE

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Historical Population	1,074,100	1,089,900	1,106,900	1,125,000	1,140,800	1,153,100	1,168,600	1,191,400	1,202,500	1,213,600	1,228,200	1,239,400	1,262,700	1,279,500	1,305,200

Inventory Summary and Service Level (\$/Capita)

Description	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Average Service Level
Facilities Inventory Summary (\$)	\$ 149,132,322	\$ 149,132,322	\$ 149,132,322	\$ 149,132,322	\$ 149,132,322	\$ 149,132,322	\$ 149,132,322	\$ 149,132,322	\$ 149,132,322	\$ 149,132,322	\$ 149,132,322	\$ 149,132,322	\$ 149,132,322	\$ 149,132,322	\$ 149,132,322	
Facilities Service Level (\$/Capita)	\$ 138.84	\$ 136.83	\$ 134.73	\$ 132.56	\$ 130.73	\$ 129.33	\$ 127.62	\$ 125.17	\$ 124.02	\$ 122.88	\$ 121.42	\$ 120.33	\$ 118.11	\$ 116.56	\$ 114.26	\$ 126.23

Calculation of Maximum Allowable Funding Envelope	
15 year Average Service Level	\$ 126.23
Population in New Units (2026-2051)	712,123
Allowable Funding Envelope from Level of Service	\$ 89,888,357

TABLE 9-32
LONG TERM CARE / SENIORS SERVICES GROWTH RELATED CAPITAL COSTS

Maximum Allowable Funding Envelope from Level of Service	89,888,357
Opening Reserve Balance	24,758,082
Future Outstanding Debt Principal Payments	0
Total Eligible Amount for New Projects	114,646,440

Recoverable Cost Calculations:

Project Number	Project Description (2026-2051)	Timing	Gross Project Cost (2026-2051)	Less Grants and Subsidies	New Municipal Cost	Less Benefit to Existing	Development Charge Recoverable Costs			Residential and Non-residential Split			
							Total Development Charge Eligible Cost	Less Post Period Benefit / Level of Service Deduction (Beyond 2051)	Total In-Period Eligible Costs (2026-2051)	Residential 100.0%	Non-Residential Share		
											Retail 0.0%	Industrial/ Office/ Institutional 0.0%	Hotel 0.0%
Facilities													
1	Unionville Seniors Hub	2026	2,200,000	859,000	1,341,000	1,136,000	205,000	0	205,000	205,000	0	0	0
2	Campus of Care-LTC	2048-2050	146,198,418	0	146,198,418	133,040,560	13,157,858	0	13,157,858	13,157,858	0	0	0
3	Campus of Care-Affordable Retirement	2048-2050	38,043,992	0	38,043,992	0	38,043,992	0	38,043,992	38,043,992	0	0	0
4	Campus of Care-Community Hub	2048-2050	18,886,851	0	18,886,851	13,866,296	5,020,555	0	5,020,555	5,020,555	0	0	0
	Subtotal - Facilities		205,329,261	859,000	204,470,261	148,042,856	56,427,405	0	56,427,405	56,427,405	0	0	0
Total			205,329,261	859,000	204,470,261	148,042,856	56,427,405	0	56,427,405	56,427,405	0	0	0

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10 GROWTH STUDIES: CAPITAL FORECASTS AND DC-RECOVERABLE COSTS

10.1 Program Description

The 2026 DC Bylaw includes Growth Studies that are required to facilitate, either in whole or in part, the development of growth-related infrastructure related to the increased need for servicing arising from new development over the planning period.

The 25-year Growth Studies capital program (Table 10-2) consists of growth-related studies such as DC Background Studies, Integrated Growth Management, Master Plans, Transportation Planning Studies and Water Capacity Assessments.

10.2 Level of Service

The 15-year historical level of service for the Growth Studies program is reflective of actual expenditures on growth studies in York Region.

10.3 Benefit to Existing Development Deduction

For studies in respect of individual services (i.e., Roads, Water, Wastewater, Waste Diversion), the benefit to existing deduction is consistent with the methodology described in their respective chapters.

No benefit to existing deduction has been applied for DC Background Studies and Integrated Growth Management, which are fully growth-related.

10.4 Post Period Benefit Deduction

The studies identified in the capital program are entirely related to development occurring over the 2026-2051 planning period. As such, no post-period deduction has been made.

10.5 Grants, Subsidies and Other Contributions

No grants, subsidies or contributions have been identified for this service, with the exception of \$3.75 million related to North York-Durham Sewage System (YDSS) Expansion Program Management.

10.6 Residential versus Non-Residential Allocation

For studies of a corporate nature (e.g., DC Background Study, Integrated Growth Management), the residential vs non-residential allocation is based on population in new units and employment requiring new space between 2026 and 2051. For studies in respect of individual services (i.e., Roads, Water, Wastewater, Waste Diversion), the residential vs non-residential allocation is consistent with the methodology described in their respective chapters.

To determine a residential vs non-residential allocation for the entire Growth Studies class of services, the average residential vs non-residential allocation of the studies supported under this class of services, weighted by their share of in-period DC growth studies costs, is used. Table 10-1 below summarizes the residential vs. non-residential allocation used for the Growth Studies class of services.

TABLE 10-1
RESIDENTIAL AND NON-RESIDENTIAL ALLOCATION

	2026 to mid-2051	%
Population in new units	748,502	79.4
Retail employment growth*	41,233	4.4
IOI employment growth*	151,408	16.1
Hotel employment growth*	1,075	0.1
Total population and employment*	942,218	100.0

*Note: Employment requiring new space
Numbers may not add due to rounding

**TABLE 10-2
GROWTH STUDIES GROWTH RELATED CAPITAL COSTS**

Maximum Allowable Funding Envelope from Level of Service	N/A
Opening Reserve Balance	2,775,659
Future Outstanding Debt Principal Payments	0

Recoverable Cost Calculations:

Project Number	Project Description (2026-2051)	Timing	Gross Project Cost (2026-2051)	Less Grants and Subsidies	New Municipal Cost	Less Benefit to Existing	Development Charge Recoverable Costs			Residential and Non-residential Split			
							Total Development Charge Eligible Cost	Less Post Period Benefit / Level of Service Deduction (Beyond 2051)	Total In-Period Eligible Costs (2026-2051)	Residential 79.4%	Non-Residential Share		
											Retail 4.4%	Industrial/ Office/ Institutional 16.1%	Hotel 0.1%
General Studies													
1	Growth Studies - Integrated Growth Management	2026-2051	12,572,861	0	12,572,861	0	12,572,861	0	12,572,861	9,987,933	550,212	2,020,369	14,348
2	Growth Studies - Finance	2026-2051	12,141,530	0	12,141,530	0	12,141,530	0	12,141,530	9,645,281	531,336	1,951,057	13,856
3	Growth Studies - Consultant	2026-2051	1,500,000	0	1,500,000	0	1,500,000	0	1,500,000	1,191,606	65,643	241,039	1,712
	Subtotal - General Studies		26,214,391	0	26,214,391	0	26,214,391	0	26,214,391	20,824,820	1,147,191	4,212,464	29,916
Water and Wastewater Studies													
4	Inflow and Infiltration Reduction	2026-2051	104,051,000	0	104,051,000	0	104,051,000	0	104,051,000	82,658,542	4,553,467	16,720,249	118,743
5	Wastewater Master Plan Update	2026-2051	8,486,000	0	8,486,000	0	8,486,000	0	8,486,000	6,741,313	371,363	1,363,639	9,684
6	Wastewater System Capacity Studies	2026-2051	51,075,000	0	51,075,000	0	51,075,000	0	51,075,000	40,574,190	2,235,138	8,207,386	58,287
7	North YDSS Expansion Program Management	2026-2041	16,650,000	3,750,000	12,900,000	0	12,900,000	0	12,900,000	10,247,813	564,528	2,072,937	14,721
8	Water for Tomorrow Program	2026-2051	26,385,000	0	26,385,000	0	26,385,000	0	26,385,000	20,960,352	1,154,657	4,239,880	30,110
9	Water Master Plan Update	2026-2051	8,386,000	0	8,386,000	0	8,386,000	0	8,386,000	6,661,873	366,987	1,347,570	9,570
10	Water System Capacity Assessment	2026-2051	45,998,000	0	45,998,000	0	45,998,000	0	45,998,000	36,541,000	2,012,959	7,391,548	52,493
	Subtotal - Water and Wastewater Studies		261,031,000	3,750,000	257,281,000	0	257,281,000	0	257,281,000	204,385,083	11,259,099	41,343,210	293,608
Transportation Studies													
11	TDM Studies, Pilot Programs, and Initiatives	2026-2051	1,250,000	0	1,250,000	125,000	1,125,000	0	1,125,000	893,705	49,232	180,779	1,284
12	Transportation Master Plan Update	2026-2051	5,694,000	0	5,694,000	569,400	5,124,600	0	5,124,600	4,071,003	224,262	823,486	5,848
13	Arterial Corridor Transportation Studies	2026-2051	6,968,000	0	6,968,000	696,800	6,271,200	0	6,271,200	4,981,867	274,439	1,007,737	7,157
14	Transportation Planning Studies	2026-2051	13,000,000	0	13,000,000	1,300,000	11,700,000	0	11,700,000	9,294,528	512,014	1,880,106	13,352
	Subtotal - Transportation Studies		26,912,000	0	26,912,000	2,691,200	24,220,800	0	24,220,800	19,241,103	1,059,948	3,892,109	27,641
Waste Diversion Studies													
15	SM4RT Living Plan Updates	2032-2051	2,925,000	0	2,925,000	292,500	2,632,500	0	2,632,500	2,091,269	115,203	423,024	3,004
	Subtotal - Waste Diversion Studies		2,925,000	0	2,925,000	292,500	2,632,500	0	2,632,500	2,091,269	115,203	423,024	3,004
Total			317,082,391	3,750,000	313,332,391	2,983,700	310,348,691	0	310,348,691	246,542,275	13,581,441	49,870,807	354,169

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11 LAND ACQUISITION: CAPITAL FORECASTS AND DC-RECOVERABLE COSTS

11.1 Program Description

The 2026 DC Bylaw includes land acquisitions necessary for the development of growth-related infrastructure related to the increased need for servicing arising from new development over the planning horizon.

The Land Acquisition capital program provides for the purchase of land required to support growth-related needs across multiple service areas (Tables 11-4 to 11-8)¹. It also includes outstanding future debt principal payments for services with which there are land acquisitions required over the planning horizon of the bylaw. As land costs were not in a separate class of services when the debt was initially issued, the outstanding future debt principal payments have been prorated based on the share of land acquisition costs out of total project costs over the planning horizon for each service.

Bill 60 amended the Act under section 5.3, to introduce a land acquisition class of services, to consist of only those capital costs to acquire land or an interest in land, for all DC eligible services except the TYSSE and YNSE. The Act limits the planning horizon for land acquisitions to 10 years, except where the land relates to water, wastewater, roads, transit, fire, stormwater, electrical power, or police services.

Table 11-1 below outlines the planning horizons for land acquisitions by service area included in the 2026 Bylaw.

TABLE 11-1
PLANNING HORIZON FOR LAND ACQUISITIONS

Service	Planning Horizon
Transit	10 years
Ambulance	
Waste Diversion	
Roads	25 years
Public Works	
Water	
Wastewater	
Police	

¹ Table 11-9 provides a list of land acquisitions related to roads projects contingent on certain trigger events to proceed

To ensure that money in a reserve fund established for a service are not spent on land acquisition costs that will be paid for with money in the reserve fund established for the land acquisition class, the 2026 Bylaw assumes no opening reserve balance for land acquisitions. Future outstanding debt principal payments on existing DC projects has been prorated based on the share of land acquisition costs over gross project costs, over the planning horizon.

11.2 Level of Service

In accordance with section 5.3(2) of the Act, the Land Acquisition class of services is not subject to a historical level of service calculation.

11.3 Benefit to Existing Development Deduction

The benefit to existing deduction applied to land acquisitions is determined in accordance with the service area that each acquisition is intended to support.

11.4 Post Period Benefit Deduction

The post period benefit deduction applied to land acquisitions is determined in accordance with the service area that each acquisition is intended to support. For land acquisitions related to Roads projects, since the Land Acquisition class of services is not subject to a historical service level cap (unlike the Roads service), the share of DC eligible costs to be recovered beyond the 2051 planning horizon may differ due to amounts exceeding the historical service level cap for Roads.

11.5 Grants, Subsidies and Other Contributions

Applicable grants, subsidies and other contributions have been considered and deducted based on the prorated share of land acquisition costs to total project costs.

11.6 Residential versus Non-Residential Allocation

The methodology to determine the residential vs. non-residential allocation is based on the average residential vs. non-residential allocation of the services supported under each planning horizon for the land acquisition class of services, weighted by their share of in-period DC eligible land acquisition costs. Tables 11-2 and 11-3 summarize the residential vs. non-residential allocation for land acquisitions over a 10-year and 25-year planning horizon, respectively.

TABLE 11-2
RESIDENTIAL AND NON-RESIDENTIAL ALLOCATION – SERVICES WITH 10 YEAR
PLANNING HORIZON FOR LAND ACQUISITIONS

	2026 to 2035	%
Population in new units	261,858	77.6
Retail employment growth*	29,498	8.7
IOI employment growth*	45,891	13.6
Hotel employment growth*	374	0.1
Total population and employment*	337,621	100.0

*Note: Employment requiring new space
Numbers may not add due to rounding

TABLE 11-3
RESIDENTIAL AND NON-RESIDENTIAL ALLOCATION – SERVICES WITH 25 YEAR
PLANNING HORIZON FOR LAND ACQUISITIONS

	2026 to mid-2051	%
Population in new units	718,610	76.3
Retail employment growth*	82,163	8.7
IOI employment growth*	140,251	14.9
Hotel employment growth*	1,193	0.1
Total population and employment*	942,218	100.0

*Note: Employment requiring new space
Numbers may not add due to rounding

TABLE 11-4
LAND (10 YEARS) GROWTH RELATED CAPITAL COSTS

Maximum Allowable Funding Envelope from Level of Service	N/A
Opening Reserve Balance	0
Future Outstanding Debt Principal Payments	5,128,515

Recoverable Cost Calculations:

Project Number	Project Description (2026-2035)	Timing	Gross Project Cost (2026-2035)	Less Grants and Subsidies	New Municipal Cost	Less Benefit to Existing	Development Charge Recoverable Costs			Residential and Non-residential Split			
							Total Development Charge Eligible Cost	Less Post Period Benefit / Level of Service Deduction (Beyond 2035)	Total In-Period Eligible Costs (2026-2035)	Residential	Non-Residential Share		
											Retail	Industrial/ Office/ Institutional	Hotel
									77.6%	8.7%	13.6%	0.1%	
Transit Land Acquisitions													
1	Facilities	2026-2035	49,460,000	0	49,460,000	13,050,200	36,409,800	0	36,409,800	28,239,392	3,181,129	4,948,997	40,281
2	Phase 1 Rapid Transit Projects	2026-2035	352,028,839	258,142,748	93,886,091	24,772,186	69,113,905	0	69,113,905	53,604,652	6,038,491	9,394,298	76,463
3	Phase 2 Rapid Transit Projects	2026-2035	105,939,253	77,685,254	28,253,999	7,454,920	20,799,079	0	20,799,079	16,131,738	1,817,218	2,827,112	23,011
	Subtotal - Transit Land Acquisitions		507,428,092	335,828,002	171,600,090	45,277,306	126,322,784	0	126,322,784	97,975,782	11,036,839	17,170,408	139,755
Ambulance Land Acquisitions													
4	Land - Growth	2027-2035	19,403,405	0	19,403,405	5,626,987	13,776,418	0	13,776,418	10,684,971	1,203,648	1,872,558	15,241
	Subtotal - Ambulance Land Acquisitions		19,403,405	0	19,403,405	5,626,987	13,776,418	0	13,776,418	10,684,971	1,203,648	1,872,558	15,241
Waste Diversion Land Acquisitions													
5	New Waste Transfer Station	2026-2030	25,000,000	0	25,000,000	21,000,000	4,000,000	0	4,000,000	3,102,395	349,481	543,699	4,425
	Subtotal - Waste Diversion Land Acquisitions		25,000,000	0	25,000,000	21,000,000	4,000,000	0	4,000,000	3,102,395	349,481	543,699	4,425
Total			551,831,497	335,828,002	216,003,495	71,904,294	144,099,201	0	144,099,201	111,763,147	12,589,967	19,586,665	159,422

TABLE 11-5
LAND (TO 2051) ROADS GROWTH RELATED CAPITAL COSTS

Maximum Allowable Funding Envelope from Level of Service	N/A
Opening Reserve Balance	0
Future Outstanding Debt Principal Payments	37,108,723

Recoverable Cost Calculations:

Project Number	Project Description (2026-2051)	Timing	Gross Project Cost (2026-2051)	Less Grants and Subsidies	New Municipal Cost	Less Benefit to Existing	Development Charge Recoverable Costs			Residential and Non-residential Split			
							Total Development Charge Eligible Cost	Less Post Period Benefit / Level of Service Deduction (Beyond 2051)	Total In-Period Eligible Costs (2026-2051)	Residential 76.3%	Non-Residential Share		
											Retail 8.7%	Industrial/ Office/ Institutional 14.9%	Hotel 0.1%
Roads Land Acquisitions													
	Grade Separations												
1	Barrie GO - Elgin Mills east of Yonge Street	2026-2035	1,216,000	155,991	1,060,009	106,001	954,008	0	954,008	727,518	83,302	141,980	1,209
2	Highway 404 Interchange at St. John's Sideroad	2046-2051	45,637,494	0	45,637,494	4,563,749	41,073,745	0	41,073,745	31,322,459	3,586,464	6,112,784	52,038
	Interchanges												
3	Highway 400 Interchange at King-Vaughan Road or Kirby Road	2046-2051	45,637,494	0	45,637,494	4,563,749	41,073,745	0	41,073,745	31,322,459	3,586,464	6,112,784	52,038
4	Highway 404 North of Doane Road	2046-2051	28,567,800	19,045,200	9,522,600	952,260	8,570,340	0	8,570,340	6,535,662	748,342	1,275,477	10,858
	Midblock Crossings												
5	Highway 404 North of Elgin Mills Road	2046-2051	28,567,800	19,045,200	9,522,600	952,260	8,570,340	0	8,570,340	6,535,662	748,342	1,275,477	10,858
6	Highway 404 North of Major Mackenzie Drive	2036-2045	10,706,000	7,136,860	3,569,140	356,914	3,212,226	0	3,212,226	2,449,614	280,484	478,058	4,070
7	Highway 400 North of Kirby Road	2046-2051	28,567,800	19,045,200	9,522,600	952,260	8,570,340	0	8,570,340	6,535,662	748,342	1,275,477	10,858
	Widen to 4 Lanes												
8	14th Avenue - Markham Road to Donald Cousens Parkway	2036-2045	5,168,000	0	5,168,000	516,800	4,651,200	0	4,651,200	3,546,962	406,132	692,213	5,893
9	Baseline Road - McCowan Road to Dalton Road	2036-2045	7,522,053	0	7,522,053	752,205	6,769,848	1,739,750	5,030,097	3,835,906	439,216	748,602	6,373
10	Bayview Avenue - Bloomington Road to Wellington Street	2036-2045	315,000	0	315,000	31,500	283,500	0	283,500	216,194	24,755	42,192	359
11	Doane Road - Highway 404 to Yonge Street	2036-2045	24,017,000	1,158,923	22,858,077	2,285,808	20,572,269	1,951,809	18,620,461	14,199,791	1,625,895	2,771,183	23,591
12	Elgin Mills Road - Woodbine Bypass to Woodbine Avenue	2026-2035	2,340,000	97,508	2,242,492	224,249	2,018,243	0	2,018,243	1,539,094	176,228	300,364	2,557
13	Elgin Mills Road - Yonge Street to Bathurst Street	2026-2035	5,005,000	1,342,595	3,662,405	366,241	3,296,165	0	3,296,165	2,513,625	287,813	490,550	4,176
14	Highway 27 - Nashville Road to King Road	2036-2045	1,400,000	39,168	1,360,832	136,083	1,224,748	187,386	1,037,362	791,083	90,580	154,385	1,314
15	Jane Street - Kirby Road to King-Vaughan Road	2046-2051	2,051,726	0	2,051,726	205,173	1,846,553	0	1,846,553	1,408,164	161,237	274,813	2,339
16	Jane Street - Teston Road to Kirby Road	2036-2045	170,000	7,587	162,413	16,241	146,171	0	146,171	111,469	12,763	21,754	185
17	Kennedy Road - Major Mackenzie Drive to North of Elgin Mills Road	2026-2035	5,100,000	170,410	4,929,590	492,959	4,436,631	0	4,436,631	3,383,334	387,396	660,280	5,621
18	King Road - Hwy 27 to 8th Concession	2046-2051	10,311,479	0	10,311,479	1,031,148	9,280,331	0	9,280,331	7,077,095	810,337	1,381,142	11,758
19	King Road - 8th Concession to 7th Concession	2046-2051	2,966,414	275,554	2,690,859	269,086	2,421,773	0	2,421,773	1,846,822	211,464	360,419	3,068
20	King Road - 7th Concession to Weston Road	2046-2051	1,172,682	139,819	1,032,862	103,286	929,576	0	929,576	708,886	81,168	138,344	1,178
21	King Road - Weston Road to Hwy 400	2046-2051	1,002,475	82,419	920,056	92,006	828,050	0	828,050	631,464	72,303	123,234	1,049
22	King-Vaughan Road - Dufferin Street to Bathurst Street	2046-2051	2,514,949	271,792	2,243,157	224,316	2,018,841	0	2,018,841	1,539,550	176,281	300,453	2,558
23	King-Vaughan Road - Keele Street to Dufferin Street	2046-2051	3,914,682	390,019	3,524,663	352,466	3,172,196	0	3,172,196	2,419,088	276,989	472,101	4,019
24	King-Vaughan Road - Jane Street to Keele Street	2046-2051	8,010,233	611,108	7,399,125	739,913	6,659,213	0	6,659,213	5,078,254	581,467	991,055	8,437
25	King-Vaughan Road - Weston Road to Jane Street	2046-2051	2,094,786	0	2,094,786	209,479	1,885,307	0	1,885,307	1,437,718	164,621	280,580	2,389
26	Langstaff Road - Keele Street to Dufferin Street	2036-2045	14,630,000	194,934	14,435,066	1,443,507	12,991,560	0	12,991,560	9,907,244	1,134,393	1,933,464	16,460
27	Leslie Street - Doane Road to Queensville Sideroad	2046-2051	31,585,542	0	31,585,542	3,158,554	28,426,988	0	28,426,988	21,678,159	2,482,178	4,230,635	36,016
28	Leslie Street - Green Lane to Colonel Weyling Boulevard	2026-2035	1,377,000	43,108	1,333,892	133,389	1,200,503	0	1,200,503	915,492	104,825	178,664	1,521
29	Leslie Street - Mount Albert Road to Doane Road	2046-2051	7,614,812	0	7,614,812	761,481	6,853,331	0	6,853,331	5,226,287	598,417	1,019,944	8,683
30	Leslie Street - 19th Avenue to Stouffville Road	2046-2051	957,280	38,437	918,843	91,884	826,958	0	826,958	630,631	72,208	123,072	1,048
31	McCowan Road - Major Mackenzie to Elgin Mills	2046-2051	2,377,822	0	2,377,822	237,782	2,140,040	0	2,140,040	1,631,975	186,863	318,491	2,711
32	Pine Valley Drive - Major Mackenzie Drive to Teston Road	2046-2051	4,300,000	114,391	4,185,609	418,561	3,767,048	0	3,767,048	2,872,716	328,930	560,629	4,773
33	Pine Valley Drive - Rutherford Road to Major Mackenzie Drive	2046-2051	5,190,000	0	5,190,000	519,000	4,671,000	0	4,671,000	3,562,062	407,861	695,160	5,918
34	Queensville Sideroad - Hwy 404 to Woodbine	2046-2051	232,250	0	232,250	23,225	209,025	0	209,025	159,401	18,252	31,108	265
35	Queensville Sideroad - Leslie to Hwy 404	2046-2051	6,592,314	0	6,592,314	659,231	5,933,082	0	5,933,082	4,524,514	518,063	882,989	7,517
36	St John's Sideroad - Bathurst Street to Yonge Street	2046-2051	6,951,060	0	6,951,060	695,106	6,255,954	0	6,255,954	4,770,733	546,255	931,040	7,926
37	Stouffville Road - Bayview Avenue to Highway 404	2046-2051	18,000,000	0	18,000,000	1,800,000	16,200,000	0	16,200,000	12,353,971	1,414,546	2,410,959	20,525

Project Number	Project Description (2026-2051)	Timing	Gross Project Cost (2026-2051)	Less Grants and Subsidies	New Municipal Cost	Less Benefit to Existing	Development Charge Recoverable Costs			Residential and Non-residential Split			
							Total Development Charge Eligible Cost	Less Post Period Benefit / Level of Service Deduction (Beyond 2051)	Total In-Period Eligible Costs (2026-2051)	Residential 76.3%	Non-Residential Share		
											Retail 8.7%	Industrial/ Office/ Institutional 14.9%	Hotel 0.1%
38	Stouffville Road - Yonge Street to Bayview Avenue	2046-2051	5,437,159	137,989	5,299,169	529,917	4,769,252	0	4,769,252	3,636,988	416,440	709,782	6,042
39	Teston Road - Dufferin Street to Bathurst Street	2036-2045	1,033,000	0	1,033,000	103,300	929,700	0	929,700	708,981	81,179	138,362	1,178
40	Warden Avenue - Major Mackenzie Drive to Elgin Mills Road	2026-2035	2,755,000	98,403	2,656,597	265,660	2,390,937	0	2,390,937	1,823,306	208,771	355,830	3,029
41	Warden Avenue - Elgin Mills to 19th Avenue	2046-2051	2,771,418	0	2,771,418	277,142	2,494,277	0	2,494,277	1,902,112	217,794	371,210	3,160
42	Weston Road - Kirby to King-Vaughan	2046-2051	1,651,666	16,332	1,635,334	163,533	1,471,801	0	1,471,801	1,122,382	128,514	219,040	1,865
43	Weston Road - Teston Road to Kirby Road	2036-2045	6,482,000	0	6,482,000	648,200	5,833,800	0	5,833,800	4,448,802	509,394	868,213	7,391
44	Woodbine Avenue - Pollock Road to Old Homestead Road	2046-2051	2,323,028	24,357	2,298,671	229,867	2,068,804	513,791	1,555,013	1,185,839	135,780	231,424	1,970
45	Woodbine Avenue - Victoria Square Boulevard to 19th Avenue	2036-2045	3,510,000	199,936	3,310,064	331,006	2,979,058	0	2,979,058	2,271,802	260,124	443,357	3,774
	Widen to 6 Lanes												
46	Carrville Road - Bathurst Street to Yonge Street	2046-2051	5,558,047	0	5,558,047	555,805	5,002,242	0	5,002,242	3,814,664	436,784	744,457	6,338
47	16th Avenue - Yonge Street to Bayview Avenue	2046-2051	5,965,224	0	5,965,224	596,522	5,368,702	0	5,368,702	4,094,122	468,782	798,995	6,802
48	16th Avenue - Bayview Avenue to Leslie Street	2046-2051	3,959,034	0	3,959,034	395,903	3,563,131	0	3,563,131	2,717,211	311,124	530,282	4,514
49	16th Avenue - Leslie Street to Highway 404	2026-2035	301,000	0	301,000	30,100	270,900	0	270,900	206,586	23,654	40,317	343
50	16th Avenue - Highway 404 to Woodbine Avenue	2026-2035	283,000	0	283,000	28,300	254,700	0	254,700	194,232	22,240	37,906	323
51	16th Avenue - Woodbine Avenue to Warden Avenue	2026-2035	1,592,000	0	1,592,000	159,200	1,432,800	0	1,432,800	1,092,640	125,109	213,236	1,815
52	16th Avenue - Warden Avenue to Kennedy Road	2026-2035	4,667,000	0	4,667,000	466,700	4,200,300	0	4,200,300	3,203,110	366,760	625,108	5,322
53	16th Avenue - Kennedy to McCowan	2046-2051	13,370,714	0	13,370,714	1,337,071	12,033,643	0	12,033,643	9,176,745	1,050,750	1,790,902	15,246
54	Bayview Avenue - North of Highway 7 to 16th Avenue	2046-2051	201,212	59,811	141,401	14,140	127,261	0	127,261	97,048	11,112	18,940	161
55	Bayview Avenue - John Street to Highway 7	2046-2051	7,230,720	66,068	7,164,652	716,465	6,448,187	0	6,448,187	4,917,328	563,041	959,649	8,170
56	Dufferin Street - Langstaff Road to Rutherford Road	2046-2051	9,716,280	240,256	9,476,024	947,602	8,528,422	0	8,528,422	6,503,696	744,682	1,269,239	10,805
57	Highway 50 - Steeles Avenue to Hwy 7	2046-2051	150,677	75,338	75,338	7,534	67,805	0	67,805	51,707	5,921	10,091	86
58	Keele Street - Langstaff Road to Rutherford Road	2046-2051	11,930,688	356,609	11,574,079	1,157,408	10,416,671	0	10,416,671	7,943,657	909,559	1,550,257	13,197
59	Keele Street - Highway 7 to Langstaff Road	2036-2045	35,219,000	0	35,219,000	3,521,900	31,697,100	0	31,697,100	24,171,916	2,767,717	4,717,308	40,159
60	Kennedy Road - Steeles Avenue to 14th Avenue	2046-2051	6,717,015	0	6,717,015	671,701	6,045,313	0	6,045,313	4,610,100	527,863	899,691	7,659
61	Kennedy Road - 14th Avenue to Highway 407	2046-2051	2,793,122	11,952	2,781,171	278,117	2,503,054	0	2,503,054	1,908,806	218,561	372,516	3,171
62	Kennedy Road - Highway 407 to Highway 7	2026-2035	22,153,000	0	22,153,000	2,215,300	19,937,700	0	19,937,700	15,204,306	1,740,913	2,967,220	25,260
63	Kennedy Road - Highway 7 to 16th Avenue	2046-2051	1,822,807	11,049	1,811,758	181,176	1,630,583	0	1,630,583	1,243,467	142,379	242,671	2,066
64	McCowan Road - Bullock Drive to 16th Avenue	2046-2051	10,028,200	323,603	9,704,597	970,460	8,734,137	0	8,734,137	6,660,572	762,644	1,299,855	11,066
65	McCowan Road - 14th Avenue to Bullock Drive	2026-2035	1,437,000	0	1,437,000	143,700	1,293,300	0	1,293,300	986,259	112,928	192,475	1,639
66	Yonge Street - Davis Drive to Green Lane	2026-2035	155,000	28,623	126,377	12,638	113,739	0	113,739	86,736	9,931	16,927	144
	Road Improvements to Support Transit												
67	Phase 1 Rapid Transit Projects (Roads Infrastructure)	2026-2035	126,971,161	93,107,952	33,863,209	8,934,930	24,928,278	0	24,928,278	19,010,075	2,176,679	3,709,941	31,583
68	Phase 2 Rapid Transit Projects (Roads Infrastructure)	2036-2045	239,316,420	175,490,730	63,825,689	16,840,640	46,985,049	0	46,985,049	35,830,365	4,102,625	6,992,532	59,528
69	Phase 3 Rapid Transit Projects (Roads Infrastructure)	2046-2051	118,265,257	86,723,913	31,541,344	8,322,298	23,219,046	0	23,219,046	17,706,630	2,027,433	3,455,565	29,417
	Other												
70	Property Acquisition for Future Capital Projects	2026-2051	13,000,000	0	13,000,000	1,300,000	11,700,000	0	11,700,000	8,922,312	1,021,617	1,741,248	14,823
71	Intersection, Bottleneck and Miscellaneous Capital	2026-2051	35,077,000	0	35,077,000	3,507,700	31,569,300	0	31,569,300	24,074,457	2,756,558	4,698,289	39,997
72	Keele Street - Highway 407 to Highway 7	2036-2045	125,000	1,373	123,627	12,363	111,265	0	111,265	84,849	9,715	16,559	141
	Subtotal - Roads Land Acquisitions		1,077,753,794	426,380,518	651,373,276	86,312,172	565,061,104	4,392,737	560,668,368	427,560,526	48,956,253	83,441,250	710,338
Total			1,077,753,794	426,380,518	651,373,276	86,312,172	565,061,104	4,392,737	560,668,368	427,560,526	48,956,253	83,441,250	710,338

TABLE 11-6
LAND (TO 2051) PUBLIC WORKS GROWTH RELATED CAPITAL COSTS

Maximum Allowable Funding Envelope from Level of Service	N/A
Opening Reserve Balance	0
Future Outstanding Debt Principal Payments	18,378,876

Recoverable Cost Calculations:

Project Number	Project Description (2026-2051)	Timing	Gross Project Cost (2026-2051)	Less Grants and Subsidies	New Municipal Cost	Less Benefit to Existing	Development Charge Recoverable Costs			Residential and Non-residential Split			
							Total Development Charge Eligible Cost	Less Post Period Benefit / Level of Service Deduction (Beyond 2051)	Total In-Period Eligible Costs (2026-2051)	Residential	Non-Residential Share		
											Retail	Industrial/ Office/ Institutional	Hotel
									76.3%	8.7%	14.9%	0.1%	
Public Works Land Acquisitions													
73	Northeast Roads Operations Centre	2036-2045	30,000,000	0	30,000,000	1,500,000	28,500,000	0	28,500,000	21,733,837	2,488,553	4,241,501	36,108
74	Southeast Roads Operations Future	2036-2045	30,000,000	0	30,000,000	1,500,000	28,500,000	0	28,500,000	21,733,837	2,488,553	4,241,501	36,108
75	Central West Roads Operations Centre	2036-2045	16,300,000	0	16,300,000	815,000	15,485,000	0	15,485,000	11,808,718	1,352,114	2,304,549	19,619
	Subtotal - Public Works Land Acquisitions		76,300,000	0	76,300,000	3,815,000	72,485,000	0	72,485,000	55,276,393	6,329,221	10,787,552	91,835
Total			76,300,000	0	76,300,000	3,815,000	72,485,000	0	72,485,000	55,276,393	6,329,221	10,787,552	91,835

TABLE 11-7
LAND (TO 2051) WATER AND WASTEWATER GROWTH RELATED CAPITAL COSTS

Maximum Allowable Funding Envelope from Level of Service	N/A
Opening Reserve Balance	0
Future Outstanding Debt Principal Payments	18,618,567

Recoverable Cost Calculations:

Project Number	Project Description (2026-2051)	Timing	Gross Project Cost (2026-2051)	Less Grants and Subsidies	New Municipal Cost	Less Benefit to Existing	Development Charge Recoverable Costs			Residential and Non-residential Split			
							Total Development Charge Eligible Cost	Less Post Period Benefit / Level of Service Deduction (Beyond 2051)	Total In-Period Eligible Costs (2026-2051)	Residential 76.3%	Non-Residential Share		
											Retail 8.7%	Industrial/ Office/ Institutional 14.9%	Hotel 0.1%
Water Land Acquisitions													
76	Vaughan Storage Expansion	2032-2051	4,220,673	0	4,220,673	0	4,220,673	667,912	3,552,761	2,709,303	310,219	528,738	4,501
77	North Markham Water Servicing	2026-2041	1,900,000	0	1,900,000	0	1,900,000	162,010	1,737,990	1,325,375	151,757	258,656	2,202
78	Stouffville Water Servicing	2032-2051	880,613	0	880,613	0	880,613	0	880,613	671,547	76,893	131,057	1,116
79	York East Water Servicing	2036-2051	1,982,919	0	1,982,919	511,020	1,471,898	385,012	1,086,886	828,849	94,904	161,755	1,377
80	Newmarket West Water Servicing	2026-2041	1,130,808	0	1,130,808	0	1,130,808	0	1,130,808	862,344	98,740	168,292	1,433
81	Queensville Elevated Tank No. 2	2036-2051	1,000,000	0	1,000,000	0	1,000,000	299,727	700,273	534,022	61,146	104,218	887
82	Holland Landing Storage Expansion	2032-2041	1,000,000	0	1,000,000	385,357	614,643	0	614,643	468,721	53,669	91,474	779
83	West Park Heights Pumping Station and Watermain	2042-2051	500,000	0	500,000	0	500,000	500,000	0	0	0	0	0
84	Ballantrae Water Servicing - Phase 1	2045-2051	1,100,000	0	1,100,000	0	1,100,000	0	1,100,000	838,850	96,049	163,707	1,394
	Subtotal - Water Land Acquisitions		13,715,012	0	13,715,012	896,377	12,818,635	2,014,662	10,803,974	8,239,011	943,378	1,607,897	13,688
Wastewater Land Acquisitions													
85	Sutton Wastewater Servicing	2026-2036	1,000,000	0	1,000,000	0	1,000,000	0	1,000,000	762,591	87,318	148,825	1,267
86	York Durham Sewage System Expansion	2036-2051	5,000,000	0	5,000,000	0	5,000,000	984,321	4,015,679	3,062,319	350,640	597,632	5,088
87	Primary Trunk Sewer	2026-2031	10,000,000	2,000,000	8,000,000	0	8,000,000	1,600,000	6,400,000	4,880,581	558,833	952,477	8,108
88	King City Wastewater System Upgrades	2026-2051	1,200,000	0	1,200,000	0	1,200,000	0	1,200,000	915,109	104,781	178,590	1,520
89	Queensville Holland Landing Sharon York Durham Sewage System Connection	2026-2031	1,452,000	0	1,452,000	0	1,452,000	0	1,452,000	1,107,282	126,785	216,093	1,840
90	North YDSS Expansion Phase 1	2026-2036	48,574,000	7,461,101	41,112,899	0	41,112,899	4,338,456	36,774,443	28,043,851	3,211,059	5,472,942	46,591
91	North YDSS Expansion Phase 2	2026-2036	25,000,000	0	25,000,000	0	25,000,000	2,065,532	22,934,468	17,489,614	2,002,584	3,413,213	29,057
92	North YDSS Expansion Phase 3	2031-2051	36,000,000	0	36,000,000	0	36,000,000	4,979,361	31,020,639	23,656,053	2,708,650	4,616,634	39,302
	Subtotal - Wastewater Land Acquisitions		128,226,000	9,461,101	118,764,899	0	118,764,899	13,967,670	104,797,229	79,917,400	9,150,649	15,596,406	132,773
Total			141,941,012	9,461,101	132,479,911	896,377	131,583,534	15,982,332	115,601,203	88,156,411	10,094,027	17,204,304	146,461

TABLE 11-8
LAND (TO 2051) POLICE SERVICES GROWTH RELATED CAPITAL COSTS

Maximum Allowable Funding Envelope from Level of Service	N/A
Opening Reserve Balance	0
Future Outstanding Debt Principal Payments	122,208

Recoverable Cost Calculations:

Project Number	Project Description (2026-2051)	Timing	Gross Project Cost (2026-2051)	Less Grants and Subsidies	New Municipal Cost	Less Benefit to Existing	Development Charge Recoverable Costs			Residential and Non-residential Split			
							Total Development Charge Eligible Cost	Less Post Period Benefit / Level of Service Deduction (Beyond 2051)	Total In-Period Eligible Costs (2026-2051)	Residential	Non-Residential Share		
											Retail	Industrial/ Office/ Institutional	Hotel
									76.3%	8.7%	14.9%	0.1%	
Police Land Acquisitions													
93	Land Bank Acquisition	2034	1,000,000	0	1,000,000	100,000	900,000	900,000	0	686,332	78,586	133,942	1,140
	Subtotal - Police Land Acquisitions		1,000,000	0	1,000,000	100,000	900,000	900,000	0	686,332	78,586	133,942	1,140
Total			1,000,000	0	1,000,000	100,000	900,000	900,000	0	686,332	78,586	133,942	1,140

TABLE 11-9
ROADS CONTINGENCY (LAND ONLY) GROWTH RELATED CAPITAL COSTS

Project Number	Project Description (2026-2051)	Contingency Trigger	Timing	Gross Project Cost (2026-2051)	Less Grants and Subsidies	New Municipal Cost	Less Benefit to Existing	Potential Development Charge Recoverable Costs			Residential and Non-residential Split			
								Total Development Charge Eligible Cost	Post Period Benefit / Level of Service Deduction (Beyond 2051)	Growth Costs (2026-2051)	Residential	Non-Residential Share		
												Retail 9.6%	Industrial/ Office/ Institutional 14.7%	Hotel 0.1%
											75.6%			
Contingency: Interchanges				45,637,495	-	45,637,495	4,563,750	41,073,746	-	41,073,746	31,043,296	3,951,926	6,025,358	53,165
Subtotal Contingency: Interchanges				45,637,495	-	45,637,495	4,563,750	41,073,746	-	41,073,746	31,043,296	3,951,926	6,025,358	53,165
Contingency: Midblock Crossings														
CT2	Midblock Crossing - Highway 400 north of Rutherford Road	Approval of a local official plan amendment, secondary plan, or development area plan for the redevelopment of, or portion of, the Canada's Wonderland property, or identification of any other transportation analysis, as deemed warranted by the Region of York, identifying the need for the crossing	2027-2035	28,567,800	-	28,567,800	2,856,780	25,711,020	-	25,711,020	19,432,238	2,473,796	3,771,706	33,280
CT3	Midblock Crossing - Highway 400 south of Highway 7 (Regional Share)	A two-part trigger as follows: - The City of Vaughan completes the Environmental Assessment for the crossing of Highway 400 - The City of Vaughan commitment to construct the crossing as identified in the Council approved Capital Program	2027-2035	21,933,184	-	21,933,184	2,193,318	19,739,866	-	19,739,866	14,919,275	1,899,279	2,895,761	25,551
Subtotal Contingency: Midblock Crossings				50,500,984	-	50,500,984	5,050,098	45,450,886	-	45,450,886	34,351,513	4,373,074	6,667,468	58,831
Contingency: Grade Separations														
CT4	Barrie GO - GS1	Identification by Metrolinx for construction and/or approved Environmental Assessment undertaken by the Region of York or the local municipality for which the grade separation is located	2027-2035	1,300,000	-	1,300,000	-	1,300,000	-	1,300,000	982,532	125,080	190,705	1,683
CT5	Barrie GO - GS2	Identification by Metrolinx for construction and/or approved Environmental Assessment undertaken by the Region of York or the local municipality for which the grade separation is located	2027-2035	1,300,000	-	1,300,000	-	1,300,000	-	1,300,000	982,532	125,080	190,705	1,683
CT6	Barrie GO - GS3	Identification by Metrolinx for construction and/or approved Environmental Assessment undertaken by the Region of York or the local municipality for which the grade separation is located	2027-2035	1,300,000	-	1,300,000	-	1,300,000	-	1,300,000	982,532	125,080	190,705	1,683
CT7	Barrie GO - GS4	Identification by Metrolinx for construction and/or approved Environmental Assessment undertaken by the Region of York or the local municipality for which the grade separation is located	2027-2035	1,300,000	-	1,300,000	-	1,300,000	-	1,300,000	982,532	125,080	190,705	1,683
CT8	Stouffville GO - GS1	Identification by Metrolinx for construction and/or approved Environmental Assessment undertaken by the Region of York or the local municipality for which the grade separation is located	2027-2035	1,300,000	-	1,300,000	-	1,300,000	-	1,300,000	982,532	125,080	190,705	1,683
CT9	Stouffville GO - GS2	Identification by Metrolinx for construction and/or approved Environmental Assessment undertaken by the Region of York or the local municipality for which the grade separation is located	2027-2035	1,300,000	-	1,300,000	-	1,300,000	-	1,300,000	982,532	125,080	190,705	1,683
CT10	Stouffville GO - GS3	Identification by Metrolinx for construction and/or approved Environmental Assessment undertaken by the Region of York or the local municipality for which the grade separation is located	2027-2035	1,300,000	-	1,300,000	-	1,300,000	-	1,300,000	982,532	125,080	190,705	1,683
CT11	Stouffville GO - GS4	Identification by Metrolinx for construction and/or approved Environmental Assessment undertaken by the Region of York or the local municipality for which the grade separation is located	2027-2035	1,300,000	-	1,300,000	-	1,300,000	-	1,300,000	982,532	125,080	190,705	1,683
Subtotal Contingency: Grade Separations				10,400,000	-	10,400,000	-	10,400,000	-	10,400,000	7,860,259	1,000,640	1,525,639	13,462
Contingency: Widen to 4 Lanes														
CT13	Elgin Mills Road - Woodbine Avenue to Warden Avenue	The local municipality transfers jurisdiction of this section of road to York Region and Regional Council approves the assumption of the road corridor and the road is included in the Regional Roads consolidation bylaw	2027-2035	12,880,924	-	12,880,924	1,288,092	11,592,832	-	11,592,832	8,761,794	1,115,409	1,700,623	15,005
CT14	Elgin Mills Road - Warden Avenue to Kennedy Road	The local municipality transfers jurisdiction of this section of road to York Region and Regional Council approves the assumption of the road corridor and the road is included in the Regional Roads consolidation bylaw	2027-2035	12,818,091	-	12,818,091	1,281,809	11,536,282	-	11,536,282	8,719,054	1,109,968	1,692,328	14,932

Project Number	Project Description (2026-2051)	Contingency Trigger	Timing	Gross Project Cost (2026-2051)	Less Grants and Subsidies	New Municipal Cost	Less Benefit to Existing	Potential Development Charge Recoverable Costs			Residential and Non-residential Split			
								Total Development Charge Eligible Cost	Post Period Benefit / Level of Service Deduction (Beyond 2051)	Growth Costs (2026-2051)	Residential	Non-Residential Share		
												Retail 9.6%	Industrial/ Office/ Institutional 14.7%	Hotel 0.1%
											75.6%			
CT15	Elgin Mills Road - Kennedy Road to McCowan Road	The local municipality transfers jurisdiction of this section of road to York Region and Regional Council approves the assumption of the road corridor and the road is included in the Regional Roads consolidation bylaw	2027-2035	13,886,265	-	13,886,265	1,388,626	12,497,638	-	12,497,638	9,445,642	1,202,465	1,833,355	16,177
CT16	Elgin Mills Road - McCowan Road to Highway 48	The local municipality transfers jurisdiction of this section of road to York Region and Regional Council approves the assumption of the road corridor and the road is included in the Regional Roads consolidation bylaw	2027-2035	12,566,756	-	12,566,756	1,256,676	11,310,080	-	11,310,080	8,548,092	1,088,204	1,659,145	14,640
CT17	Kirby Road - Weston Road to Jane Street	The local municipality transfers jurisdiction of this section of road to York Region and Regional Council approves the assumption of the road corridor and the road is included in the Regional Roads consolidation bylaw	2027-2035	2,094,786	-	2,094,786	209,479	1,885,307	-	1,885,307	1,424,904	181,396	276,567	2,440
CT18	Kirby Road - Jane Street to Keele Street	The local municipality transfers jurisdiction of this section of road to York Region and Regional Council approves the assumption of the road corridor and the road is included in the Regional Roads consolidation bylaw	2027-2035	3,808,588	-	3,808,588	380,859	3,427,729	-	3,427,729	2,590,657	329,800	502,834	4,437
CT19	Kirby Road - Keele Street to Dufferin Street	The local municipality transfers jurisdiction of this section of road to York Region and Regional Council approves the assumption of the road corridor and the road is included in the Regional Roads consolidation bylaw	2027-2035	3,901,935	-	3,901,935	390,194	3,511,742	-	3,511,742	2,654,154	337,884	515,159	4,546
CT20	19th Avenue - Leslie Street to Woodbine Avenue	The local municipality transfers jurisdiction of this section of road to York Region and Regional Council approves the assumption of the road corridor and the road is included in the Regional Roads consolidation bylaw	2027-2035	2,094,786	-	2,094,786	209,479	1,885,307	-	1,885,307	1,424,904	181,396	276,567	2,440
CT21	19th Avenue - Woodbine Avenue to Warden Avenue	The local municipality transfers jurisdiction of this section of road to York Region and Regional Council approves the assumption of the road corridor and the road is included in the Regional Roads consolidation bylaw	2027-2035	6,505,901	-	6,505,901	650,590	5,855,311	-	5,855,311	4,425,410	563,371	858,951	7,579
Subtotal Contingency: Widen to 4 Lanes				70,558,031	-	70,558,031	7,055,803	63,502,228	-	63,502,228	47,994,612	6,109,891	9,315,529	82,196
Contingency: Widen to 6 Lanes														
CT22	Langstaff Road - Keele Street to Dufferin Street	Commitment by the City of Vaughan and/or another third party to construct the missing road link of Langstaff Road between Jane Street to Keele Street over the CN MacMillian Yards	2027-2035	1,808,996	-	1,808,996	180,900	1,628,096	-	1,628,096	1,230,505	156,648	238,835	2,107
CT23	Langstaff Road - Weston Road to Jane Street (including Interchange)	Commitment by the City of Vaughan and/or another third party to construct the missing road link of Langstaff Road between Jane Street to Keele Street over the CN MacMillian Yards	2027-2032	92,413,850	-	92,413,850	9,241,385	83,172,465	-	83,172,465	62,861,261	8,002,471	12,201,076	107,657
Subtotal Contingency: Widen to 6 Lanes				94,222,846	-	94,222,846	9,422,285	84,800,561	-	84,800,561	64,091,767	8,159,119	12,439,912	109,764
Contingency: Road Improvements to Support Transit														
CT25	Phase 4 Rapid Transit Projects (Roads Infrastructure)	Regional Council approves the planning of and/or commitment to construct Phase 4 of the BRT program.	2027-2033	300,549,255	-	300,549,255	79,301,011	221,248,243	-	221,248,243	167,218,125	21,287,485	32,456,255	286,379
Subtotal Contingency: Road Improvements to Support Transit				300,549,255	-	300,549,255	79,301,011	221,248,243	-	221,248,243	167,218,125	21,287,485	32,456,255	286,379
Total				571,868,611	-	571,868,611	105,392,947	466,475,664	-	466,475,664	352,559,572	44,882,135	68,430,161	603,796

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12 DEVELOPMENT CHARGES CASH FLOW CALCULATIONS

This Chapter provides the development charges calculations, based on the total in-period development charges eligible costs by service in Chapters 3-11 and the development forecast in Chapter 2. Where applicable, the DC rate calculations commence with the development charges reserve fund balance for the service, estimated as of the end of 2025. The opening reserve fund balance for each service reflects topped up amounts for any exemptions, discounts, and deferrals provided to developments under the 2022 Bylaw, to ensure that shortfalls are not passed on to future development. For land acquisition, as this is a new class of service for the 2026 Bylaw, a zero opening reserve fund balance has been used.

The DC-funded expenditures are set out by year and inflated at 2.74% annually. This rate of inflation is in line with what was assumed in the 2022 Bylaw and based on the first quarter Non-Residential Building Consumer Price Index (NRBCPI) for the Toronto Census Metropolitan Area over 15 years, excluding the pandemic years of 2022 and 2023. Future outstanding debt principal payments and new debt proceeds and related payments are also tabulated. The interest rates assumed for the additional debt payments are consistent with the Region's debt program.

For residential rates, the annual population in new units forecast is shown and multiplied by the development charge per capita, also inflated at 2.74% per year. The calculated development charges ensure that the revenue stream is sufficient to fund the capital expenditures and debt principal payments, while leaving the development charge reserve fund balance at nil by the end of the period in mid-2051 (or 2035 or 2045 where applicable).

The final adjustment that is made to this calculation is to provide for interest earnings/expense on the annual reserve fund transactions. The interest earnings/expense assumed depends on the nature of the service. In addition, it is assumed that the various rates applied will increase in the long term. Positive interest earnings are shown for the year where the opening reserve balance for the year is above zero. This earnings figure is then adjusted up or down, depending on whether the in-year transactions were in a surplus or deficit position.

The resultant development charge per capita is multiplied by the average persons per unit occupancy for each residential unit type in order to yield the development charge.

A similar set of calculations has been made for non-residential development, based on the forecast growth in floor area (in sq. ft.) and the share of costs attributable to non-residential development.

Table 12-1 summarizes the DC rate by service. Detailed calculations for each service can be found on Tables 12-2 to 12-69.

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TABLE 12-1
DC RATE CALCULATION BY SERVICE*

Service	Residential					Non-Residential		
	Per capita rate	Single and Semi-Detached Rate	Multiples Rate	Large Apartment Rate	Small Apartment Rate	Retail Rate	Industrial/Office/Institutional Rate	Hotel Rate
PPU Assumption		3.78	3.23	2.62	1.66			
Hard Services								
Water	2,145	8,107	6,927	5,619	3,560	3.85	2.63	0.83
Wastewater	7,663	28,967	24,752	20,078	12,721	13.79	9.55	2.97
Roads	4,869	18,405	15,727	12,757	8,082	23.47	5.69	1.77
Subtotal Hard Services	14,677	55,478	47,406	38,453	24,363	41.11	17.86	5.57
General Services								
Transit	2,938	11,105	9,489	7,697	4,877	12.81	3.03	1.01
Toronto-York Spadina Subway Extension (TYSSE)	659	2,489	2,127	1,725	1,093	2.86	0.67	0.28
Yonge North Subway Extension (YNSE)	1,470	5,556	4,747	3,851	2,440	6.72	1.69	0.68
Police Services	321	1,214	1,038	842	533	0.75	0.51	0.16
Waste Diversion	15	57	49	40	25	0.00	0.00	0.00
Public Works	119	449	384	311	197	0.57	0.14	0.05
Court Services	11	43	37	30	19	0.03	0.02	0.01
Ambulance Services	155	586	501	406	257	0.12	0.08	0.03
Public Health	0	0	0	0	0	0.00	0.00	0.00
Long-Term Care/Seniors Services	52	198	169	137	87	0.00	0.00	0.00
Growth Studies	385	1,456	1,244	1,009	639	0.78	0.49	0.15
Land Acquisition - Water/Wastewater	186	702	600	487	308	0.78	0.23	0.09
Land Acquisition - Roads	775	2,929	2,503	2,030	1,286	3.28	0.95	0.36
Land Acquisition - Other	650	2,455	2,098	1,702	1,078	2.61	0.69	0.26
Subtotal General Services	7,735	29,240	24,985	20,267	12,841	31.31	8.50	3.06
Total	22,412	84,718	72,392	58,720	37,204	72.42	26.36	8.63

*Numbers may not add due to rounding

*Land Acquisition - Other includes Public Works, Police Services, Transit, Ambulance, Waste Diversion service areas

TABLE 12-2
WATER RESIDENTIAL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Gross Population Growth	712,123	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	3.00% - 3.30%	4.40% - 4.70%
In-year Transactions	1.50% - 1.65%	2.20% - 2.35%
New Debt Term (Years)	20	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2051	\$425,357,340	
Discount Rate Applied to Post 2051 Debt Payments	3.00%	

Calculated Development Charge per Capita	\$2,144.63

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual Gross Population Growth	Development Charge (Inflated) per Capita	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	(160,267,874)	(40,345,937)	(40,345,937)	(57,860,190)	40,345,937	(948,130)	23,644	2,144.63	50,707,312	(8,101,007)	(7,532,590)	(190,374)	(176,091,844)
2027	(176,091,844)	(47,221,765)	(48,516,469)	(58,715,603)	48,516,469	(4,431,499)	23,038	2,203.43	50,762,408	(12,384,694)	(8,100,225)	(284,848)	(196,861,611)
2028	(196,861,611)	(30,848,098)	(32,562,845)	(59,027,229)	32,562,845	(8,004,469)	23,038	2,263.84	52,154,189	(14,877,509)	(8,858,772)	(334,744)	(220,932,637)
2029	(220,932,637)	(24,451,268)	(26,518,094)	(58,671,777)	26,518,094	(10,489,846)	23,038	2,325.91	53,584,128	(15,577,495)	(9,721,036)	(342,705)	(246,573,872)
2030	(246,573,872)	(33,879,624)	(37,750,829)	(54,928,973)	37,750,829	(12,865,809)	23,038	2,389.68	55,053,273	(12,741,509)	(10,849,250)	(280,313)	(270,444,945)
2031	(270,444,945)	(61,329,828)	(70,211,237)	(42,538,917)	70,211,237	(16,610,533)	24,843	2,455.20	60,995,601	1,846,151	(11,899,578)	27,692	(280,470,679)
2032	(280,470,679)	(76,533,007)	(90,018,264)	(31,509,257)	90,018,264	(22,682,767)	26,649	2,522.51	67,222,392	13,030,367	(12,340,710)	195,456	(279,585,566)
2033	(279,585,566)	(60,515,012)	(73,129,392)	(21,970,763)	73,129,392	(29,537,778)	26,649	2,591.67	69,065,464	17,556,924	(12,301,765)	263,354	(274,067,053)
2034	(274,067,053)	(38,301,727)	(47,554,778)	(17,159,023)	47,554,778	(34,845,882)	26,649	2,662.73	70,959,070	18,954,164	(12,058,950)	284,312	(266,887,526)
2035	(266,887,526)	(40,976,434)	(52,270,535)	(11,218,838)	52,270,535	(38,767,273)	26,649	2,735.74	72,904,593	22,918,482	(11,743,051)	343,777	(255,368,318)
2036	(255,368,318)	(37,568,535)	(49,237,276)	(6,589,021)	49,237,276	(42,896,762)	26,782	2,810.74	75,277,541	25,791,759	(11,236,206)	386,876	(240,425,889)
2037	(240,425,889)	(22,077,909)	(29,728,615)	(2,373,165)	29,728,615	(46,420,285)	26,915	2,887.81	77,725,807	28,932,357	(10,578,739)	433,985	(221,638,285)
2038	(221,638,285)	(15,933,368)	(22,043,031)	(476,335)	22,043,031	(48,637,782)	26,915	2,966.98	79,856,857	30,742,741	(9,752,085)	461,141	(200,186,488)
2039	(200,186,488)	(11,103,688)	(15,782,578)	(476,335)	15,782,578	(50,269,642)	26,915	3,048.33	82,046,336	31,300,359	(8,808,205)	469,505	(177,224,829)
2040	(177,224,829)	(7,643,250)	(11,161,838)	(476,335)	11,161,838	(51,434,993)	26,915	3,131.91	84,295,845	32,384,517	(7,797,892)	485,768	(152,152,437)
2041	(152,152,437)	(15,396,939)	(23,101,440)	(430,391)	23,101,440	(52,593,724)	27,607	3,217.78	88,832,639	35,808,524	(6,694,707)	537,128	(122,501,492)
2042	(122,501,492)	(23,069,481)	(35,562,267)	(179,400)	35,562,267	(54,722,420)	28,298	3,306.00	93,554,842	38,653,022	(5,390,066)	579,795	(88,658,740)
2043	(88,658,740)	(26,252,749)	(41,578,937)	(179,400)	41,578,937	(57,709,686)	28,298	3,396.64	96,119,886	38,230,800	(3,900,985)	573,462	(53,755,463)
2044	(53,755,463)	(22,320,224)	(36,319,857)	(88,730)	36,319,857	(60,931,897)	28,298	3,489.77	98,755,257	37,734,630	(2,365,240)	566,019	(17,820,054)
2045	(17,820,054)	(19,542,583)	(32,671,910)	(88,730)	32,671,910	(63,767,360)	28,298	3,585.45	101,462,883	37,606,794	(784,082)	564,102	19,566,759
2046	19,566,759	(13,662,076)	(23,466,928)	(88,730)	23,466,928	(65,239,585)	31,699	3,683.76	116,770,437	51,442,122	587,003	771,632	72,367,516
2047	72,367,516	(12,992,523)	(22,928,731)	(88,730)	22,928,731	(63,628,274)	35,099	3,784.76	132,841,110	69,124,106	2,171,025	1,036,862	144,699,509
2048	144,699,509	(7,099,497)	(12,872,446)	(88,730)	12,872,446	(61,674,759)	35,099	3,888.52	136,483,287	74,719,798	4,340,985	1,120,797	224,881,089
2049	224,881,089	(33,934,554)	(63,215,358)	(88,730)	63,215,358	(61,330,311)	35,099	3,995.14	140,225,323	78,806,282	6,746,433	1,182,094	311,615,898
2050	311,615,898	(27,647,082)	(52,914,748)	(88,730)	52,914,748	(63,802,593)	35,099	4,104.68	144,069,957	80,178,633	9,348,477	1,202,680	402,345,688
2051	402,345,688	0	0	(418,570)	0	(479,086,595)	17,549	4,217.22	74,010,000	(405,495,165)	12,070,371	(8,920,894)	0

TABLE 12-3
WATER RETAIL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Total GFA Growth	19,228,833	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	3.00% - 3.30%	4.40% - 4.70%
In-year Transactions	1.50% - 1.65%	2.20% - 2.35%
New Debt Term (Years)	20	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2051	\$20,683,584	
Discount Rate Applied to Post 2051 Debt Payments	3.00%	

Calculated Development Charge per sqft	\$3.85

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per sqft	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	(7,927,868)	(1,961,877)	(1,961,877)	(2,813,531)	1,961,877	(46,104)	943,722	3.85	3,629,360	769,725	(372,610)	12,700	(7,518,052)
2027	(7,518,052)	(2,296,223)	(2,359,180)	(2,855,127)	2,359,180	(215,488)	631,176	3.95	2,493,925	(576,690)	(345,830)	(13,264)	(8,453,836)
2028	(8,453,836)	(1,500,031)	(1,583,413)	(2,870,280)	1,583,413	(389,228)	631,198	4.06	2,562,391	(697,118)	(380,423)	(15,685)	(9,547,061)
2029	(9,547,061)	(1,188,976)	(1,289,479)	(2,852,996)	1,289,479	(510,083)	631,154	4.17	2,632,463	(730,616)	(420,071)	(16,074)	(10,713,821)
2030	(10,713,821)	(1,647,443)	(1,835,686)	(2,670,997)	1,835,686	(625,618)	631,198	4.29	2,704,826	(591,789)	(471,408)	(13,019)	(11,790,037)
2031	(11,790,037)	(2,982,247)	(3,414,118)	(2,068,513)	3,414,118	(807,710)	670,235	4.40	2,950,856	74,632	(518,762)	1,119	(12,233,046)
2032	(12,233,046)	(3,721,522)	(4,377,262)	(1,532,181)	4,377,262	(1,102,981)	721,519	4.52	3,263,740	628,579	(538,254)	9,429	(12,133,293)
2033	(12,133,293)	(2,942,625)	(3,556,017)	(1,068,358)	3,556,017	(1,436,315)	721,563	4.65	3,353,427	848,753	(533,865)	12,731	(11,805,674)
2034	(11,805,674)	(1,862,474)	(2,312,416)	(834,381)	2,312,416	(1,694,429)	721,519	4.77	3,445,161	916,351	(519,450)	13,745	(11,395,027)
2035	(11,395,027)	(1,992,535)	(2,541,726)	(545,531)	2,541,726	(1,885,112)	721,563	4.91	3,539,833	1,109,190	(501,381)	16,638	(10,770,581)
2036	(10,770,581)	(1,826,822)	(2,394,230)	(320,400)	2,394,230	(2,085,914)	734,696	5.04	3,703,082	1,296,768	(473,906)	19,452	(9,928,267)
2037	(9,928,267)	(1,073,569)	(1,445,595)	(115,398)	1,445,595	(2,257,250)	746,847	5.18	3,867,537	1,494,888	(436,844)	22,423	(8,847,799)
2038	(8,847,799)	(774,782)	(1,071,873)	(23,162)	1,071,873	(2,365,079)	746,804	5.32	3,973,343	1,585,102	(389,303)	23,777	(7,628,224)
2039	(7,628,224)	(539,932)	(767,450)	(23,162)	767,450	(2,444,430)	746,847	5.47	4,082,521	1,614,928	(335,642)	24,224	(6,324,714)
2040	(6,324,714)	(371,663)	(542,760)	(23,162)	542,760	(2,501,097)	746,804	5.62	4,194,208	1,669,949	(278,287)	25,049	(4,908,003)
2041	(4,908,003)	(748,697)	(1,123,339)	(20,928)	1,123,339	(2,557,442)	782,954	5.77	4,517,795	1,939,424	(215,952)	29,091	(3,155,439)
2042	(3,155,439)	(1,121,785)	(1,729,264)	(8,724)	1,729,264	(2,660,953)	830,765	5.93	4,925,108	2,255,432	(138,839)	33,831	(1,005,015)
2043	(1,005,015)	(1,276,576)	(2,021,833)	(8,724)	2,021,833	(2,806,213)	834,139	6.09	5,080,692	2,265,756	(44,221)	33,986	1,250,506
2044	1,250,506	(1,085,352)	(1,766,103)	(4,315)	1,766,103	(2,962,897)	834,183	6.26	5,220,265	2,253,053	37,515	33,796	3,574,870
2045	3,574,870	(950,285)	(1,588,716)	(4,315)	1,588,716	(3,100,775)	830,765	6.43	5,341,420	2,236,330	107,246	33,545	5,951,991
2046	5,951,991	(664,337)	(1,141,112)	(4,315)	1,141,112	(3,172,364)	846,228	6.61	5,590,010	2,413,331	178,560	36,200	8,580,081
2047	8,580,081	(631,779)	(1,114,941)	(4,315)	1,114,941	(3,094,012)	782,951	6.79	5,313,818	2,215,492	257,402	33,232	11,086,208
2048	11,086,208	(345,223)	(625,940)	(4,315)	625,940	(2,999,020)	782,945	6.97	5,459,472	2,456,138	332,586	36,842	13,911,774
2049	13,911,774	(1,650,114)	(3,073,933)	(4,315)	3,073,933	(2,982,271)	782,989	7.16	5,609,470	2,622,885	417,353	39,343	16,991,355
2050	16,991,355	(1,344,377)	(2,573,052)	(4,315)	2,573,052	(3,102,489)	782,951	7.36	5,762,987	2,656,184	509,741	39,843	20,197,122
2051	20,197,122	0	0	(20,352)	0	(23,292,654)	391,117	7.56	2,957,785	(20,355,221)	605,914	(447,815)	0

TABLE 12-4
WATER INDUSTRIAL/OFFICE/INSTITUTIONAL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Total GFA Growth	112,958,175	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	3.00% - 3.30%	4.40% - 4.70%
In-year Transactions	1.50% - 1.65%	2.20% - 2.35%
New Debt Term (Years)	20	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2051	\$85,149,224	
Discount Rate Applied to Post 2051 Debt Payments	3.00%	

Calculated Development Charge per sqft	\$2.63

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per sqft	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	(26,397,105)	(8,076,563)	(8,076,563)	(11,582,615)	8,076,563	(189,799)	4,524,764	2.63	11,877,951	105,537	(1,240,664)	1,741	(27,530,491)
2027	(27,530,491)	(9,452,985)	(9,712,163)	(11,753,854)	9,712,163	(887,110)	3,970,635	2.70	10,709,091	(1,931,873)	(1,266,403)	(44,433)	(30,773,200)
2028	(30,773,200)	(6,175,259)	(6,518,521)	(11,816,236)	6,518,521	(1,602,357)	3,970,635	2.77	11,002,708	(2,415,886)	(1,384,794)	(54,357)	(34,628,237)
2029	(34,628,237)	(4,894,723)	(5,308,466)	(11,745,081)	5,308,466	(2,099,887)	3,970,635	2.85	11,304,375	(2,540,593)	(1,523,642)	(55,893)	(38,748,366)
2030	(38,748,366)	(6,782,118)	(7,557,067)	(10,995,836)	7,557,067	(2,575,514)	3,970,635	2.93	11,614,313	(1,957,037)	(1,704,928)	(43,055)	(42,453,385)
2031	(42,453,385)	(12,277,177)	(14,055,082)	(8,515,560)	14,055,082	(3,325,143)	4,210,868	3.01	12,654,707	814,004	(1,867,949)	12,210	(43,495,120)
2032	(43,495,120)	(15,320,592)	(18,020,108)	(6,307,611)	18,020,108	(4,540,700)	4,350,545	3.09	13,432,943	2,584,631	(1,913,785)	38,769	(42,785,504)
2033	(42,785,504)	(12,114,065)	(14,639,247)	(4,398,169)	14,639,247	(5,912,955)	4,350,545	3.17	13,801,241	3,490,117	(1,882,562)	52,352	(41,125,597)
2034	(41,125,597)	(7,667,347)	(9,519,649)	(3,434,941)	9,519,649	(6,975,546)	4,350,545	3.26	14,179,637	3,769,149	(1,809,526)	56,537	(39,109,437)
2035	(39,109,437)	(8,202,777)	(10,463,662)	(2,245,818)	10,463,662	(7,760,541)	4,350,545	3.35	14,568,408	4,562,048	(1,720,815)	68,431	(36,199,773)
2036	(36,199,773)	(7,520,575)	(9,856,456)	(1,319,009)	9,856,456	(8,587,194)	4,429,570	3.44	15,239,719	5,333,517	(1,592,790)	80,003	(32,379,044)
2037	(32,379,044)	(4,419,618)	(5,951,157)	(475,067)	5,951,157	(9,292,543)	4,350,223	3.53	15,377,080	5,609,470	(1,424,678)	84,142	(28,110,110)
2038	(28,110,110)	(3,189,586)	(4,412,636)	(95,354)	4,412,636	(9,736,447)	4,350,223	3.63	15,798,681	5,966,880	(1,236,845)	89,503	(23,290,572)
2039	(23,290,572)	(2,222,767)	(3,159,401)	(95,354)	3,159,401	(10,063,118)	4,350,223	3.73	16,231,842	6,073,370	(1,024,785)	91,101	(18,150,886)
2040	(18,150,886)	(1,530,047)	(2,234,408)	(95,354)	2,234,408	(10,296,401)	4,350,223	3.83	16,676,879	6,285,124	(798,639)	94,277	(12,570,124)
2041	(12,570,124)	(3,082,202)	(4,624,511)	(86,157)	4,624,511	(10,528,359)	4,560,903	3.94	17,963,920	7,349,404	(553,085)	110,241	(5,663,564)
2042	(5,663,564)	(4,618,113)	(7,118,954)	(35,913)	7,118,954	(10,954,487)	4,663,242	4.05	18,870,578	7,880,177	(249,197)	118,203	2,085,619
2043	2,085,619	(5,255,349)	(8,323,388)	(35,913)	8,323,388	(11,552,487)	4,681,903	4.16	19,465,548	7,877,149	62,569	118,157	10,143,494
2044	10,143,494	(4,468,125)	(7,270,611)	(17,762)	7,270,611	(12,197,518)	4,681,903	4.27	19,999,246	7,783,965	304,305	116,759	18,348,523
2045	18,348,523	(3,912,089)	(6,540,354)	(17,762)	6,540,354	(12,765,129)	4,663,242	4.39	20,465,677	7,682,786	550,456	115,242	26,697,007
2046	26,697,007	(2,734,913)	(4,697,675)	(17,762)	4,697,675	(13,059,843)	4,756,548	4.51	21,447,515	8,369,910	800,910	125,549	35,993,376
2047	35,993,376	(2,600,880)	(4,589,938)	(17,762)	4,589,938	(12,737,286)	4,689,054	4.63	21,722,876	8,967,827	1,079,801	134,517	46,175,521
2048	46,175,521	(1,421,197)	(2,576,842)	(17,762)	2,576,842	(12,346,226)	4,689,054	4.76	22,318,463	9,954,475	1,385,266	149,317	57,664,579
2049	57,664,579	(6,793,114)	(12,654,628)	(17,762)	12,654,628	(12,277,274)	4,689,054	4.89	22,930,381	10,635,345	1,729,937	159,530	70,189,392
2050	70,189,392	(5,534,470)	(10,592,623)	(17,762)	10,592,623	(12,772,182)	4,689,054	5.02	23,559,075	10,769,131	2,105,682	161,537	83,225,742
2051	83,225,742	0	0	(83,786)	0	(95,890,121)	2,343,401	5.16	12,096,692	(83,877,216)	2,496,772	(1,845,299)	0

TABLE 12-5
WATER HOTEL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Total GFA Growth	2,566,140	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	3.00% - 3.30%	4.40% - 4.70%
In-year Transactions	1.50% - 1.65%	2.20% - 2.35%
New Debt Term (Years)	20	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2051	\$593,460	
Discount Rate Applied to Post 2051 Debt Payments	3.00%	

Calculated Development Charge per sqft	\$0.83

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per sqft	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	(227,469)	(56,291)	(56,291)	(80,727)	56,291	(1,323)	86,024	0.83	71,486	(10,563)	(10,691)	(248)	(248,972)
2027	(248,972)	(65,884)	(67,690)	(81,920)	67,690	(6,183)	88,509	0.85	75,568	(12,535)	(11,453)	(288)	(273,248)
2028	(273,248)	(43,039)	(45,432)	(82,355)	45,432	(11,168)	88,407	0.88	77,551	(15,972)	(12,296)	(359)	(301,876)
2029	(301,876)	(34,115)	(36,998)	(81,859)	36,998	(14,635)	88,610	0.90	79,860	(16,635)	(13,283)	(366)	(332,159)
2030	(332,159)	(47,269)	(52,670)	(76,637)	52,670	(17,950)	88,407	0.93	81,861	(12,726)	(14,615)	(280)	(359,780)
2031	(359,780)	(85,568)	(97,959)	(59,350)	97,959	(23,175)	90,384	0.95	85,986	3,461	(15,830)	52	(372,098)
2032	(372,098)	(106,779)	(125,594)	(43,962)	125,594	(31,647)	92,588	0.98	90,499	14,890	(16,372)	223	(373,357)
2033	(373,357)	(84,431)	(102,030)	(30,654)	102,030	(41,211)	92,385	1.00	92,776	20,911	(16,428)	314	(368,560)
2034	(368,560)	(53,439)	(66,349)	(23,940)	66,349	(48,617)	92,588	1.03	95,529	22,972	(16,217)	345	(361,461)
2035	(361,461)	(57,170)	(72,928)	(15,653)	72,928	(54,088)	92,385	1.06	97,933	28,192	(15,904)	423	(348,750)
2036	(348,750)	(52,416)	(68,696)	(9,193)	68,696	(59,850)	94,134	1.09	102,523	33,480	(15,345)	502	(330,112)
2037	(330,112)	(30,803)	(41,477)	(3,311)	41,477	(64,766)	95,503	1.12	106,866	38,789	(14,525)	582	(305,266)
2038	(305,266)	(22,230)	(30,755)	(665)	30,755	(67,860)	95,706	1.15	110,029	41,505	(13,432)	623	(276,571)
2039	(276,571)	(15,492)	(22,020)	(665)	22,020	(70,136)	95,503	1.18	112,806	42,005	(12,169)	630	(246,105)
2040	(246,105)	(10,664)	(15,573)	(665)	15,573	(71,762)	95,706	1.21	116,145	43,718	(10,829)	656	(212,559)
2041	(212,559)	(21,482)	(32,231)	(600)	32,231	(73,379)	100,953	1.25	125,872	51,892	(9,353)	778	(169,241)
2042	(169,241)	(32,187)	(49,617)	(250)	49,617	(76,349)	106,606	1.28	136,564	59,965	(7,447)	899	(115,824)
2043	(115,824)	(36,628)	(58,011)	(250)	58,011	(80,517)	106,808	1.32	140,575	59,808	(5,096)	897	(60,215)
2044	(60,215)	(31,141)	(50,674)	(124)	50,674	(85,012)	106,606	1.35	144,155	59,019	(2,649)	885	(2,961)
2045	(2,961)	(27,266)	(45,584)	(124)	45,584	(88,968)	106,606	1.39	148,107	59,015	(130)	885	56,809
2046	56,809	(19,061)	(32,741)	(124)	32,741	(91,023)	114,160	1.43	162,951	71,805	1,704	1,077	131,395
2047	131,395	(18,127)	(31,990)	(124)	31,990	(88,774)	121,714	1.47	178,498	89,599	3,942	1,344	226,281
2048	226,281	(9,905)	(17,960)	(124)	17,960	(86,049)	121,740	1.51	183,430	97,257	6,788	1,459	331,785
2049	331,785	(47,346)	(88,198)	(124)	88,198	(85,568)	121,537	1.55	188,145	102,453	9,954	1,537	445,728
2050	445,728	(38,573)	(73,827)	(124)	73,827	(89,018)	121,714	1.59	193,586	104,444	13,372	1,567	565,111
2051	565,111	0	0	(584)	0	(668,398)	60,857	1.63	99,447	(569,535)	16,953	(12,530)	0

TABLE 12-6
WASTEWATER RESIDENTIAL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Gross Population Growth	712,123	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	3.00% - 3.30%	4.40% - 4.70%
In-year Transactions	1.50% - 1.65%	2.20% - 2.35%
New Debt Term (Years)	20	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2051	\$1,319,809,967	
Discount Rate Applied to Post 2051 Debt Payments	3.00%	

Calculated Development Charge per Capita	\$7,663.24

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual Gross Population Growth	Development Charge (Inflated) per Capita	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	(131,059,593)	(126,063,471)	(126,063,471)	(91,719,482)	126,063,471	(2,962,492)	23,644	7,663.24	181,188,985	86,507,012	(6,159,801)	1,427,366	(49,285,017)
2027	(49,285,017)	(225,151,833)	(231,324,943)	(92,892,310)	231,324,943	(15,680,342)	23,038	7,873.35	181,385,855	72,813,203	(2,267,111)	1,165,011	22,426,087
2028	22,426,087	(298,284,350)	(314,865,023)	(93,382,594)	314,865,023	(36,307,290)	23,038	8,089.22	186,359,009	56,669,125	695,209	878,371	80,668,791
2029	80,668,791	(323,329,150)	(350,659,645)	(91,812,235)	350,659,645	(62,412,908)	23,038	8,311.00	191,468,515	37,243,372	2,420,064	558,651	120,890,878
2030	120,890,878	(456,334,942)	(508,477,370)	(78,440,992)	508,477,370	(94,035,463)	23,038	8,538.87	196,718,111	24,241,656	3,626,726	363,625	149,122,885
2031	149,122,885	(377,134,487)	(431,748,791)	(67,442,523)	431,748,791	(133,167,430)	24,843	8,772.99	217,951,425	17,341,473	4,473,687	260,122	171,198,166
2032	171,198,166	(195,748,844)	(230,240,152)	(59,978,231)	230,240,152	(163,394,551)	26,649	9,013.52	240,201,193	16,828,411	5,135,945	252,426	193,414,949
2033	193,414,949	(147,148,277)	(177,821,396)	(50,477,393)	177,821,396	(180,724,760)	26,649	9,260.65	246,786,919	15,584,766	5,802,448	233,771	215,035,934
2034	215,035,934	(125,292,833)	(155,561,471)	(41,959,194)	155,561,471	(194,510,345)	26,649	9,514.55	253,553,210	17,083,671	6,451,078	256,255	238,826,938
2035	238,826,938	(94,295,546)	(120,285,690)	(32,657,928)	120,285,690	(206,222,579)	26,649	9,775.42	260,505,015	21,624,508	7,164,808	324,368	267,940,622
2036	267,940,622	(129,053,238)	(169,137,017)	(28,371,980)	169,137,017	(216,953,710)	26,782	10,043.44	268,984,111	23,658,421	8,038,219	354,876	299,992,137
2037	299,992,137	(113,742,586)	(153,158,053)	(24,351,939)	153,158,053	(230,180,303)	26,915	10,318.80	277,732,331	23,200,089	8,999,764	348,001	332,539,991
2038	332,539,991	(178,920,005)	(247,527,021)	(21,154,679)	247,527,021	(244,551,778)	26,915	10,601.72	285,347,068	19,640,611	9,976,200	294,609	362,451,412
2039	362,451,412	(235,279,309)	(334,421,683)	(21,154,679)	334,421,683	(266,334,654)	26,915	10,892.39	293,170,583	5,681,251	10,873,542	85,219	379,091,424
2040	379,091,424	(240,419,540)	(351,097,252)	(21,154,679)	351,097,252	(293,548,516)	26,915	11,191.03	301,208,600	(13,494,594)	11,372,743	(296,881)	376,672,691
2041	376,672,691	(160,217,760)	(240,389,393)	(20,887,966)	240,389,393	(319,298,638)	27,607	11,497.87	317,419,618	(22,766,986)	11,300,181	(500,874)	364,705,012
2042	364,705,012	(57,099,357)	(88,020,299)	(15,159,896)	88,020,299	(335,244,710)	28,298	11,813.11	334,293,145	(16,111,461)	10,941,150	(354,452)	359,180,249
2043	359,180,249	(19,748,724)	(31,277,904)	(13,779,296)	31,277,904	(341,062,549)	28,298	12,137.00	343,458,641	(11,383,204)	10,775,407	(250,430)	358,322,021
2044	358,322,021	(26,850,115)	(43,690,974)	(7,301,212)	43,690,974	(343,846,592)	28,298	12,469.76	352,875,432	1,727,628	10,749,661	25,914	370,825,225
2045	370,825,225	(56,752,688)	(94,880,941)	(4,874,804)	94,880,941	(348,480,234)	28,298	12,811.65	362,550,409	9,195,371	11,124,757	137,931	391,283,283
2046	391,283,283	(74,237,242)	(127,515,024)	(4,874,804)	127,515,024	(353,852,628)	31,699	13,162.92	417,247,848	58,520,417	11,738,499	877,806	462,420,005
2047	462,420,005	(23,743,472)	(41,901,611)	(4,874,804)	41,901,611	(349,488,046)	35,099	13,523.81	474,672,089	120,309,239	13,872,600	1,804,639	598,406,483
2048	598,406,483	0	0	(4,874,804)	0	(331,303,077)	35,099	13,894.60	487,686,431	151,508,550	17,952,194	2,272,628	770,139,856
2049	770,139,856	0	0	(4,874,804)	0	(305,197,460)	35,099	14,275.56	501,057,594	190,985,331	23,104,196	2,864,780	987,094,162
2050	987,094,162	0	0	(4,874,804)	0	(273,574,905)	35,099	14,666.96	514,795,361	236,345,653	29,612,825	3,545,185	1,256,597,824
2051	1,256,597,824	0	0	(22,996,171)	0	(1,507,892,928)	17,549	15,069.09	264,454,892	(1,266,434,207)	37,697,935	(27,861,553)	0

TABLE 12-7
WASTEWATER RETAIL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Total GFA Growth	19,228,833	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	3.00% - 3.30%	4.40% - 4.70%
In-year Transactions	1.50% - 1.65%	2.20% - 2.35%
New Debt Term (Years)	20	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2051	\$64,177,570	
Discount Rate Applied to Post 2051 Debt Payments	3.00%	

Calculated Development Charge per sqft	\$13.79

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per sqft	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	(6,615,559)	(6,130,009)	(6,130,009)	(4,459,986)	6,130,009	(144,055)	943,722	13.79	13,015,563	8,411,523	(310,931)	138,790	1,623,823
2027	1,623,823	(10,948,317)	(11,248,493)	(4,517,016)	11,248,493	(762,478)	631,176	14.17	8,943,680	3,664,186	51,962	58,627	5,398,598
2028	5,398,598	(14,504,486)	(15,310,744)	(4,540,857)	15,310,744	(1,765,492)	631,198	14.56	9,189,211	2,882,862	167,357	44,684	8,493,501
2029	8,493,501	(15,722,323)	(17,051,306)	(4,464,496)	17,051,306	(3,034,913)	631,154	14.96	9,440,504	1,941,095	254,805	29,116	10,718,518
2030	10,718,518	(22,189,912)	(24,725,409)	(3,814,301)	24,725,409	(4,572,603)	631,198	15.37	9,700,010	1,313,106	321,556	19,697	12,372,875
2031	12,372,875	(18,338,682)	(20,994,377)	(3,279,485)	20,994,377	(6,475,449)	670,235	15.79	10,582,319	827,384	371,186	12,411	13,583,857
2032	13,583,857	(9,518,556)	(11,195,743)	(2,916,524)	11,195,743	(7,945,284)	721,519	16.22	11,704,381	842,573	407,516	12,639	14,846,584
2033	14,846,584	(7,155,287)	(8,646,809)	(2,454,532)	8,646,809	(8,787,989)	721,563	16.67	12,026,013	783,491	445,398	11,752	16,087,225
2034	16,087,225	(6,092,536)	(7,564,390)	(2,040,323)	7,564,390	(9,458,332)	721,519	17.12	12,354,990	856,334	482,617	12,845	17,439,021
2035	17,439,021	(4,585,250)	(5,849,057)	(1,588,037)	5,849,057	(10,027,856)	721,563	17.59	12,694,501	1,078,608	523,171	16,179	19,056,979
2036	19,056,979	(6,275,391)	(8,224,519)	(1,379,626)	8,224,519	(10,549,672)	734,696	18.08	13,279,942	1,350,644	571,709	20,260	20,999,592
2037	20,999,592	(5,530,889)	(7,447,520)	(1,184,146)	7,447,520	(11,192,833)	746,847	18.57	13,869,708	1,492,729	629,988	22,391	23,144,700
2038	23,144,700	(8,700,231)	(12,036,341)	(1,028,675)	12,036,341	(11,891,666)	746,804	19.08	14,249,149	1,328,808	694,341	19,932	25,187,781
2039	25,187,781	(11,440,779)	(16,261,713)	(1,028,675)	16,261,713	(12,950,888)	746,847	19.60	14,640,681	661,118	755,633	9,917	26,614,449
2040	26,614,449	(11,690,730)	(17,072,585)	(1,028,675)	17,072,585	(14,274,199)	746,804	20.14	15,041,214	(261,661)	798,433	(5,757)	27,145,465
2041	27,145,465	(7,790,808)	(11,689,264)	(1,015,706)	11,689,264	(15,526,334)	782,954	20.69	16,201,655	(340,385)	814,364	(7,488)	27,611,955
2042	27,611,955	(2,776,535)	(4,280,108)	(737,171)	4,280,108	(16,301,734)	830,765	21.26	17,662,357	623,452	828,359	9,352	29,073,118
2043	29,073,118	(960,309)	(1,520,931)	(670,037)	1,520,931	(16,584,634)	834,139	21.84	18,220,308	965,637	872,194	14,485	30,925,433
2044	30,925,433	(1,305,624)	(2,124,534)	(355,031)	2,124,534	(16,720,012)	834,183	22.44	18,720,843	1,645,799	927,763	24,687	33,523,682
2045	33,523,682	(2,759,677)	(4,613,716)	(237,044)	4,613,716	(16,945,329)	830,765	23.06	19,155,328	1,972,954	1,005,710	29,594	36,531,941
2046	36,531,941	(3,609,888)	(6,200,593)	(237,044)	6,200,593	(17,206,569)	846,228	23.69	20,046,819	2,603,206	1,095,958	39,048	40,270,153
2047	40,270,153	(1,154,559)	(2,037,523)	(237,044)	2,037,523	(16,994,336)	782,951	24.34	19,056,344	1,824,964	1,208,105	27,374	43,330,596
2048	43,330,596	0	0	(237,044)	0	(16,110,066)	782,945	25.01	19,578,685	3,231,575	1,299,918	48,474	47,910,563
2049	47,910,563	0	0	(237,044)	0	(14,840,645)	782,989	25.69	20,116,605	5,038,916	1,437,317	75,584	54,462,379
2050	54,462,379	0	0	(237,044)	0	(13,302,955)	782,951	26.40	20,667,146	7,127,147	1,633,871	106,907	63,330,305
2051	63,330,305	0	0	(1,118,160)	0	(73,315,050)	391,117	27.12	10,607,169	(63,826,041)	1,899,909	(1,404,173)	0

TABLE 12-8
WASTEWATER INDUSTRIAL/OFFICE/INSTITUTIONAL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Gross Population Growth	112,958,175	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	3.00% - 3.30%	4.40% - 4.70%
In-year Transactions	1.50% - 1.65%	2.20% - 2.35%
New Debt Term (Years)	20	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2051	\$264,203,257	
Discount Rate Applied to Post 2051 Debt Payments	3.00%	

Calculated Development Charge per sqft	\$9.55

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per sqft	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	(14,645,608)	(25,235,739)	(25,235,739)	(18,360,663)	25,235,739	(593,040)	4,524,764	9.55	43,192,499	24,238,796	(688,344)	399,940	9,304,785
2027	9,304,785	(45,071,525)	(46,307,275)	(18,595,443)	46,307,275	(3,138,935)	3,970,635	9.81	38,942,104	17,207,726	297,753	275,324	27,085,587
2028	27,085,587	(59,711,397)	(63,030,563)	(18,693,589)	63,030,563	(7,268,095)	3,970,635	10.08	40,009,800	14,048,116	839,653	217,746	42,191,102
2029	42,191,102	(64,724,935)	(70,196,030)	(18,379,230)	70,196,030	(12,493,991)	3,970,635	10.35	41,106,771	10,233,549	1,265,733	153,503	53,843,888
2030	53,843,888	(91,350,407)	(101,788,425)	(15,702,538)	101,788,425	(18,824,282)	3,970,635	10.64	42,233,817	7,706,997	1,615,317	115,605	63,281,806
2031	63,281,806	(75,495,838)	(86,428,683)	(13,500,833)	86,428,683	(26,657,829)	4,210,868	10.93	46,017,063	5,858,401	1,898,454	87,876	71,126,537
2032	71,126,537	(39,185,552)	(46,090,119)	(12,006,610)	46,090,119	(32,708,779)	4,350,545	11.23	48,847,009	4,131,620	2,133,796	61,974	77,453,928
2033	77,453,928	(29,456,554)	(35,596,785)	(10,104,706)	35,596,785	(36,177,989)	4,350,545	11.54	50,186,274	3,903,579	2,323,618	58,554	83,739,678
2034	83,739,678	(25,081,470)	(31,140,731)	(8,399,509)	31,140,731	(38,937,626)	4,350,545	11.85	51,562,258	4,225,123	2,512,190	63,377	90,540,369
2035	90,540,369	(18,876,347)	(24,079,127)	(6,537,556)	24,079,127	(41,282,214)	4,350,545	12.18	52,975,969	5,156,199	2,716,211	77,343	98,490,122
2036	98,490,122	(25,834,239)	(33,858,322)	(5,679,583)	33,858,322	(43,430,401)	4,429,570	12.51	55,417,098	6,307,114	2,954,704	94,607	107,846,547
2037	107,846,547	(22,769,310)	(30,659,608)	(4,874,839)	30,659,608	(46,078,138)	4,350,223	12.85	55,916,589	4,963,612	3,235,396	74,454	116,120,010
2038	116,120,010	(35,816,708)	(49,550,653)	(4,234,803)	49,550,653	(48,955,060)	4,350,223	13.21	57,449,685	4,259,822	3,483,600	63,897	123,927,329
2039	123,927,329	(47,098,871)	(66,945,469)	(4,234,803)	66,945,469	(53,315,617)	4,350,223	13.57	59,024,814	1,474,394	3,717,820	22,116	129,141,659
2040	129,141,659	(48,127,857)	(70,283,632)	(4,234,803)	70,283,632	(58,763,364)	4,350,223	13.94	60,643,129	(2,355,038)	3,874,250	(51,811)	130,609,060
2041	130,609,060	(32,072,840)	(48,121,822)	(4,181,412)	48,121,822	(63,918,096)	4,560,903	14.32	65,323,270	(2,776,237)	3,918,272	(61,077)	131,690,017
2042	131,690,017	(11,430,309)	(17,620,150)	(3,034,750)	17,620,150	(67,110,225)	4,663,242	14.72	68,620,205	(1,524,771)	3,950,701	(33,545)	134,082,401
2043	134,082,401	(3,953,355)	(6,261,298)	(2,758,378)	6,261,298	(68,274,857)	4,681,903	15.12	70,783,731	(249,504)	4,022,472	(5,489)	137,849,880
2044	137,849,880	(5,374,931)	(8,746,182)	(1,461,577)	8,746,182	(68,832,174)	4,681,903	15.53	72,724,447	2,430,696	4,135,496	36,460	144,452,533
2045	144,452,533	(11,360,912)	(18,993,533)	(975,852)	18,993,533	(69,759,750)	4,663,242	15.96	74,420,561	3,684,959	4,333,576	55,274	152,526,342
2046	152,526,342	(14,861,019)	(25,526,315)	(975,852)	25,526,315	(70,835,211)	4,756,548	16.40	77,990,874	6,179,812	4,575,790	92,697	163,374,642
2047	163,374,642	(4,753,035)	(8,387,982)	(975,852)	8,387,982	(69,961,496)	4,689,054	16.85	78,992,185	8,054,837	4,901,239	120,823	176,451,541
2048	176,451,541	0	0	(975,852)	0	(66,321,178)	4,689,054	17.31	81,157,957	13,860,927	5,293,546	207,914	195,813,927
2049	195,813,927	0	0	(975,852)	0	(61,095,283)	4,689,054	17.78	83,383,108	21,311,974	5,874,418	319,680	223,319,999
2050	223,319,999	0	0	(975,852)	0	(54,764,991)	4,689,054	18.27	85,669,268	29,928,425	6,699,600	448,926	260,396,950
2051	260,396,950	0	0	(4,603,189)	0	(301,820,014)	2,343,401	18.77	43,987,921	(262,435,283)	7,811,909	(5,773,576)	0

TABLE 12-9
WASTEWATER HOTEL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Total GFA Growth	2,566,140	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	3.00% - 3.30%	4.40% - 4.70%
In-year Transactions	1.50% - 1.65%	2.20% - 2.35%
New Debt Term (Years)	20	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2051	\$1,841,404	
Discount Rate Applied to Post 2051 Debt Payments	3.00%	

Calculated Development Charge per sqft	\$2.97

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per sqft	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	(189,816)	(175,884)	(175,884)	(127,967)	175,884	(4,133)	86,024	2.97	255,410	123,309	(8,921)	2,035	(73,393)
2027	(73,393)	(314,133)	(322,746)	(129,604)	322,746	(21,877)	88,509	3.05	269,992	118,511	(3,376)	1,896	43,638
2028	43,638	(416,168)	(439,301)	(130,288)	439,301	(50,656)	88,407	3.13	277,077	96,133	1,353	1,490	142,614
2029	142,614	(451,110)	(489,242)	(128,097)	489,242	(87,079)	88,610	3.22	285,327	70,151	4,278	1,052	218,096
2030	218,096	(636,680)	(709,430)	(109,441)	709,430	(131,199)	88,407	3.31	292,479	51,839	6,543	778	277,256
2031	277,256	(526,180)	(602,378)	(94,096)	602,378	(185,796)	90,384	3.40	307,216	27,324	8,318	410	313,307
2032	313,307	(273,110)	(321,232)	(83,682)	321,232	(227,969)	92,588	3.49	323,338	11,687	9,399	175	334,569
2033	334,569	(205,302)	(248,097)	(70,426)	248,097	(252,148)	92,385	3.59	331,475	8,901	10,037	134	353,640
2034	353,640	(174,809)	(217,040)	(58,542)	217,040	(271,382)	92,588	3.69	341,311	11,388	10,609	171	375,808
2035	375,808	(131,562)	(167,823)	(45,564)	167,823	(287,723)	92,385	3.79	349,901	16,614	11,274	249	403,946
2036	403,946	(180,056)	(235,981)	(39,585)	235,981	(302,695)	94,134	3.89	366,300	24,021	12,118	360	440,445
2037	440,445	(158,694)	(213,687)	(33,976)	213,687	(321,149)	95,503	4.00	381,816	26,691	13,213	400	480,750
2038	480,750	(249,630)	(345,351)	(29,515)	345,351	(341,200)	95,706	4.11	393,117	22,402	14,423	336	517,911
2039	517,911	(328,263)	(466,587)	(29,515)	466,587	(371,591)	95,503	4.22	403,040	1,933	15,537	29	535,411
2040	535,411	(335,434)	(489,852)	(29,515)	489,852	(409,560)	95,706	4.34	414,969	(24,106)	16,062	(530)	526,837
2041	526,837	(223,536)	(335,392)	(29,143)	335,392	(445,487)	100,953	4.45	449,721	(24,909)	15,805	(548)	517,185
2042	517,185	(79,665)	(122,806)	(21,151)	122,806	(467,735)	106,606	4.58	487,922	(964)	15,516	(21)	531,715
2043	531,715	(27,554)	(43,639)	(19,225)	43,639	(475,852)	106,808	4.70	502,254	7,177	15,951	108	554,951
2044	554,951	(37,461)	(60,958)	(10,187)	60,958	(479,736)	106,606	4.83	515,044	25,121	16,649	377	597,098
2045	597,098	(79,182)	(132,378)	(6,801)	132,378	(486,201)	106,606	4.96	529,166	36,163	17,913	542	651,717
2046	651,717	(103,576)	(177,909)	(6,801)	177,909	(493,697)	114,160	5.10	582,200	81,702	19,551	1,226	754,196
2047	754,196	(33,127)	(58,461)	(6,801)	58,461	(487,607)	121,714	5.24	637,745	143,337	22,626	2,150	922,309
2048	922,309	0	0	(6,801)	0	(462,235)	121,740	5.38	655,368	186,331	27,669	2,795	1,139,104
2049	1,139,104	0	0	(6,801)	0	(425,813)	121,537	5.53	672,215	239,601	34,173	3,594	1,416,472
2050	1,416,472	0	0	(6,801)	0	(381,693)	121,714	5.68	691,653	303,159	42,494	4,547	1,766,672
2051	1,766,672	0	0	(32,084)	0	(2,103,726)	60,857	5.84	355,308	(1,780,501)	53,000	(39,171)	0

TABLE 12-10
ROADS RESIDENTIAL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Gross Population Growth	712,123	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	3.00% - 3.30%	4.40% - 4.70%
In-year Transactions	1.50% - 1.65%	2.20% - 2.35%
New Debt Term (Years)	20	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2051	\$3,686,107,797	
Discount Rate Applied to Post 2051 Debt Payments	3.00%	

Calculated Development Charge per Capita	\$4,868.92

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual Gross Population Growth	Development Charge (Inflated) per Capita	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	555,874,944	(85,867,070)	(85,867,070)	(48,171,604)	85,867,070	(2,017,876)	23,644	4,868.92	115,120,293	64,930,813	18,343,873	1,071,358	640,220,989
2027	640,220,989	(120,720,590)	(124,030,452)	(40,648,963)	124,030,452	(9,909,237)	23,038	5,002.41	115,245,376	64,687,175	20,487,072	1,034,995	726,430,230
2028	726,430,230	(128,620,732)	(135,770,347)	(36,010,623)	135,770,347	(20,225,201)	23,038	5,139.57	118,405,121	62,169,298	22,519,337	963,624	812,082,490
2029	812,082,490	(136,234,785)	(147,750,494)	(35,147,562)	147,750,494	(31,405,988)	23,038	5,280.48	121,651,498	55,097,949	24,362,475	826,469	892,369,382
2030	892,369,382	(103,332,240)	(115,139,344)	(27,557,801)	115,139,344	(42,549,787)	23,038	5,425.26	124,986,883	54,879,295	26,771,081	823,189	974,842,948
2031	974,842,948	(68,419,675)	(78,327,793)	(19,334,024)	78,327,793	(50,983,191)	24,843	5,574.01	138,477,689	68,160,473	29,245,288	1,022,407	1,073,271,117
2032	1,073,271,117	(50,504,382)	(59,403,348)	(15,629,899)	59,403,348	(56,854,921)	26,649	5,726.83	152,614,309	80,129,488	32,198,134	1,201,942	1,186,800,681
2033	1,186,800,681	(47,186,539)	(57,022,592)	(14,932,984)	57,022,592	(61,571,379)	26,649	5,883.85	156,798,618	80,294,254	35,604,020	1,204,414	1,303,903,370
2034	1,303,903,370	(42,501,208)	(52,768,784)	(8,478,320)	52,768,784	(66,055,505)	26,649	6,045.17	161,097,650	86,563,825	39,117,101	1,298,457	1,430,882,753
2035	1,430,882,753	(64,428,712)	(82,186,831)	(5,782,476)	82,186,831	(70,938,922)	26,649	6,210.91	165,514,552	88,793,154	42,926,483	1,331,897	1,563,934,287
2036	1,563,934,287	(70,263,748)	(92,087,584)	(4,937,494)	92,087,584	(77,754,605)	26,782	6,381.20	170,901,833	88,209,734	46,918,029	1,323,146	1,700,385,195
2037	1,700,385,195	(110,633,662)	(148,971,787)	(4,663,822)	148,971,787	(86,398,746)	26,915	6,556.16	176,460,104	85,397,537	51,011,556	1,280,963	1,838,075,251
2038	1,838,075,251	(122,007,589)	(168,791,495)	(4,663,822)	168,791,495	(98,794,069)	26,915	6,735.91	181,298,207	77,840,317	55,142,258	1,167,605	1,972,225,430
2039	1,972,225,430	(146,534,259)	(208,281,101)	(4,663,822)	208,281,101	(113,213,233)	26,915	6,920.59	186,268,958	68,391,903	59,166,763	1,025,879	2,100,809,975
2040	2,100,809,975	(156,675,400)	(228,801,295)	(4,663,822)	228,801,295	(130,385,251)	26,915	7,110.34	191,375,995	56,326,922	63,024,299	844,904	2,221,006,099
2041	2,221,006,099	(145,852,565)	(218,835,974)	(4,554,860)	218,835,974	(148,533,927)	27,607	7,305.29	201,675,833	48,587,046	66,630,183	728,806	2,336,952,134
2042	2,336,952,134	(104,688,461)	(161,380,269)	(3,959,607)	161,380,269	(164,837,809)	28,298	7,505.58	212,396,602	43,599,185	70,108,564	653,988	2,451,313,871
2043	2,451,313,871	(70,663,360)	(111,916,181)	(3,959,607)	111,916,181	(176,705,027)	28,298	7,711.37	218,219,994	37,555,360	73,539,416	563,330	2,562,971,978
2044	2,562,971,978	(78,224,065)	(127,287,557)	(3,959,607)	127,287,557	(186,027,703)	28,298	7,922.79	224,203,050	34,215,739	76,889,159	513,236	2,674,590,113
2045	2,674,590,113	(68,797,493)	(115,017,829)	(3,959,607)	115,017,829	(195,976,272)	28,298	8,140.02	230,350,146	30,414,267	80,237,703	456,214	2,785,698,297
2046	2,785,698,297	(63,734,036)	(109,473,990)	0	109,473,990	(203,069,935)	31,699	8,363.19	265,102,729	62,032,795	83,570,949	930,492	2,932,232,533
2047	2,932,232,533	(49,409,055)	(87,195,296)	0	87,195,296	(203,476,892)	35,099	8,592.49	301,587,814	98,110,922	87,966,976	1,471,664	3,119,782,095
2048	3,119,782,095	(93,872,458)	(170,204,747)	0	170,204,747	(201,987,078)	35,099	8,828.08	309,856,610	107,869,533	93,593,463	1,618,043	3,322,863,133
2049	3,322,863,133	(339,018,025)	(631,543,462)	0	631,543,462	(214,619,589)	35,099	9,070.12	318,352,117	103,732,528	99,685,894	1,555,988	3,527,837,543
2050	3,527,837,543	(333,601,074)	(638,491,133)	0	638,491,133	(254,328,243)	35,099	9,318.80	327,080,549	72,752,307	105,835,126	1,091,285	3,707,516,261
2051	3,707,516,261	(339,741,499)	(668,071,593)	0	668,071,593	(3,904,562,061)	17,549	9,574.30	168,024,147	(3,736,537,914)	111,225,488	(82,203,834)	(0)

TABLE 12-11
ROADS RETAIL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Total GFA Growth	19,228,833	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	3.00% - 3.30%	4.40% - 4.70%
In-year Transactions	1.50% - 1.65%	2.20% - 2.35%
New Debt Term (Years)	20	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2051	\$469,255,132	
Discount Rate Applied to Post 2051 Debt Payments	3.00%	

Calculated Development Charge per sqft	\$23.47

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per sqft	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	60,777,557	(10,931,195)	(10,931,195)	(6,132,423)	10,931,195	(256,883)	943,722	23.47	22,148,674	15,759,367	2,005,659	260,030	78,802,613
2027	78,802,613	(15,368,177)	(15,789,534)	(5,174,763)	15,789,534	(1,261,483)	631,176	24.11	15,219,521	8,783,275	2,521,684	140,532	90,248,105
2028	90,248,105	(16,373,894)	(17,284,066)	(4,584,285)	17,284,066	(2,574,743)	631,198	24.77	15,637,343	8,478,315	2,797,691	131,414	101,655,525
2029	101,655,525	(17,343,191)	(18,809,183)	(4,474,414)	18,809,183	(3,998,098)	631,154	25.45	16,064,971	7,592,458	3,049,666	113,887	112,411,535
2030	112,411,535	(13,154,576)	(14,657,664)	(3,508,210)	14,657,664	(5,416,745)	631,198	26.15	16,506,573	7,581,618	3,372,346	113,724	123,479,224
2031	123,479,224	(8,710,077)	(9,971,417)	(2,461,293)	9,971,417	(6,490,348)	670,235	26.87	18,008,004	9,056,363	3,704,377	135,845	136,375,809
2032	136,375,809	(6,429,394)	(7,562,265)	(1,989,744)	7,562,265	(7,237,841)	721,519	27.60	19,917,425	10,689,840	4,091,274	160,348	151,317,270
2033	151,317,270	(6,007,021)	(7,259,187)	(1,901,024)	7,259,187	(7,838,264)	721,563	28.36	20,464,749	10,725,461	4,539,518	160,882	166,743,131
2034	166,743,131	(5,410,561)	(6,717,661)	(1,079,321)	6,717,661	(8,409,110)	721,519	29.14	21,024,571	11,536,140	5,002,294	173,042	183,454,607
2035	183,454,607	(8,202,013)	(10,462,687)	(736,131)	10,462,687	(9,030,787)	721,563	29.94	21,602,319	11,835,401	5,503,638	177,531	200,971,178
2036	200,971,178	(8,944,835)	(11,723,089)	(628,561)	11,723,089	(9,898,448)	734,696	30.76	22,598,568	12,071,559	6,029,135	181,073	219,252,945
2037	219,252,945	(14,084,074)	(18,964,659)	(593,722)	18,964,659	(10,998,879)	746,847	31.60	23,602,177	12,009,576	6,577,588	180,144	238,020,253
2038	238,020,253	(15,532,017)	(21,487,781)	(593,722)	21,487,781	(12,576,850)	746,804	32.47	24,247,875	11,077,303	7,140,608	166,160	256,404,324
2039	256,404,324	(18,654,352)	(26,514,953)	(593,722)	26,514,953	(14,412,463)	746,847	33.36	24,914,147	9,907,962	7,692,130	148,619	274,153,035
2040	274,153,035	(19,945,357)	(29,127,250)	(593,722)	29,127,250	(16,598,524)	746,804	34.27	25,595,737	8,403,491	8,224,591	126,052	290,907,170
2041	290,907,170	(18,567,570)	(27,858,627)	(579,850)	27,858,627	(18,908,917)	782,954	35.21	27,570,467	8,081,699	8,727,215	121,225	307,837,309
2042	307,837,309	(13,327,228)	(20,544,304)	(504,073)	20,544,304	(20,984,462)	830,765	36.18	30,056,154	8,567,619	9,235,119	128,514	325,768,562
2043	325,768,562	(8,995,707)	(14,247,343)	(504,073)	14,247,343	(22,495,202)	834,139	37.17	31,005,623	8,006,348	9,773,057	120,095	343,668,062
2044	343,668,062	(9,958,212)	(16,204,176)	(504,073)	16,204,176	(23,682,013)	834,183	38.19	31,857,387	7,671,300	10,310,042	115,070	361,764,474
2045	361,764,474	(8,758,175)	(14,642,194)	(504,073)	14,642,194	(24,948,503)	830,765	39.24	32,596,752	7,144,176	10,852,934	107,163	379,868,748
2046	379,868,748	(8,113,578)	(13,936,443)	0	13,936,443	(25,851,552)	846,228	40.31	34,113,809	8,262,257	11,396,062	123,934	399,651,000
2047	399,651,000	(6,289,955)	(11,100,283)	0	11,100,283	(25,903,360)	782,951	41.42	32,428,311	6,524,951	11,989,530	97,874	418,263,356
2048	418,263,356	(11,950,310)	(21,667,693)	0	21,667,693	(25,713,701)	782,945	42.55	33,317,183	7,603,482	12,547,901	114,052	438,528,791
2049	438,528,791	(43,158,246)	(80,397,815)	0	80,397,815	(27,321,866)	782,989	43.72	34,232,564	6,910,698	13,155,864	103,660	458,699,013
2050	458,699,013	(42,468,648)	(81,282,279)	0	81,282,279	(32,376,924)	782,951	44.92	35,169,424	2,792,500	13,760,970	41,888	475,294,371
2051	475,294,371	(43,250,347)	(85,047,980)	0	85,047,980	(497,065,167)	391,117	46.15	18,050,291	(479,014,875)	14,258,831	(10,538,327)	(0)

TABLE 12-12
ROADS INDUSTRIAL/OFFICE/INSTITUTIONAL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Gross Population Growth	112,958,175	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	3.00% - 3.30%	4.40% - 4.70%
In-year Transactions	1.50% - 1.65%	2.20% - 2.35%
New Debt Term (Years)	20	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2051	\$715,456,256	
Discount Rate Applied to Post 2051 Debt Payments	3.00%	

Calculated Development Charge per sqft	\$5.69

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per sqft	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	135,481,781	(16,666,396)	(16,666,396)	(9,349,883)	16,666,396	(391,660)	4,524,764	5.69	25,754,317	16,012,774	4,470,899	264,211	156,229,664
2027	156,229,664	(23,431,301)	(24,073,730)	(7,889,773)	24,073,730	(1,923,337)	3,970,635	5.85	23,219,941	13,406,831	4,999,349	214,509	174,850,354
2028	174,850,354	(24,964,681)	(26,352,388)	(6,989,493)	26,352,388	(3,925,617)	3,970,635	6.01	23,856,575	12,941,465	5,420,361	200,593	193,412,772
2029	193,412,772	(26,442,534)	(28,677,679)	(6,821,977)	28,677,679	(6,095,755)	3,970,635	6.17	24,510,663	11,592,931	5,802,383	173,894	210,981,981
2030	210,981,981	(20,056,304)	(22,348,007)	(5,348,840)	22,348,007	(8,258,714)	3,970,635	6.34	25,182,685	11,575,131	6,329,459	173,627	229,060,198
2031	229,060,198	(13,279,938)	(15,203,058)	(3,752,644)	15,203,058	(9,895,599)	4,210,868	6.52	27,438,515	13,790,273	6,871,806	206,854	249,929,130
2032	249,929,130	(9,802,664)	(11,529,911)	(3,033,690)	11,529,911	(11,035,274)	4,350,545	6.69	29,125,922	15,056,958	7,497,874	225,854	272,709,817
2033	272,709,817	(9,158,686)	(11,067,818)	(2,898,422)	11,067,818	(11,950,716)	4,350,545	6.88	29,924,483	15,075,345	8,181,295	226,130	296,192,586
2034	296,192,586	(8,249,285)	(10,242,174)	(1,645,602)	10,242,174	(12,821,064)	4,350,545	7.07	30,744,939	16,278,273	8,885,778	244,174	321,600,810
2035	321,600,810	(12,505,311)	(15,952,079)	(1,122,352)	15,952,079	(13,768,912)	4,350,545	7.26	31,587,890	16,696,626	9,648,024	250,449	348,195,909
2036	348,195,909	(13,637,864)	(17,873,769)	(958,344)	17,873,769	(15,091,805)	4,429,570	7.46	33,043,458	16,993,309	10,445,877	254,900	375,889,995
2037	375,889,995	(21,473,476)	(28,914,726)	(905,226)	28,914,726	(16,769,592)	4,350,223	7.66	33,341,288	15,666,471	11,276,700	234,997	403,068,162
2038	403,068,162	(23,681,101)	(32,761,639)	(905,226)	32,761,639	(19,175,466)	4,350,223	7.87	34,255,425	14,174,733	12,092,045	212,621	429,547,561
2039	429,547,561	(28,441,613)	(40,426,386)	(905,226)	40,426,386	(21,974,158)	4,350,223	8.09	35,194,624	12,315,240	12,886,427	184,729	454,933,956
2040	454,933,956	(30,409,961)	(44,409,260)	(905,226)	44,409,260	(25,307,166)	4,350,223	8.31	36,159,574	9,947,182	13,648,019	149,208	478,678,365
2041	478,678,365	(28,309,300)	(42,475,037)	(884,077)	42,475,037	(28,829,739)	4,560,903	8.54	38,950,194	9,236,377	14,360,351	138,546	502,413,639
2042	502,413,639	(20,319,540)	(31,323,154)	(768,541)	31,323,154	(31,994,247)	4,663,242	8.77	40,916,051	8,153,263	15,072,409	122,299	525,761,610
2043	525,761,610	(13,715,427)	(21,722,407)	(768,541)	21,722,407	(34,297,618)	4,681,903	9.01	42,206,093	7,139,934	15,772,848	107,099	548,781,491
2044	548,781,491	(15,182,924)	(24,705,919)	(768,541)	24,705,919	(36,107,106)	4,681,903	9.26	43,363,281	6,487,634	16,463,445	97,315	571,829,884
2045	571,829,884	(13,353,271)	(22,324,422)	(768,541)	22,324,422	(38,038,076)	4,663,242	9.52	44,374,619	5,568,002	17,154,897	83,520	594,636,303
2046	594,636,303	(12,370,478)	(21,248,389)	0	21,248,389	(39,414,923)	4,756,548	9.78	46,503,484	7,088,561	17,839,089	106,328	619,670,281
2047	619,670,281	(9,590,066)	(16,924,198)	0	16,924,198	(39,493,912)	4,689,054	10.04	47,100,534	7,606,623	18,590,108	114,099	645,981,111
2048	645,981,111	(18,220,204)	(33,035,944)	0	33,035,944	(39,204,746)	4,689,054	10.32	48,391,915	9,187,169	19,379,433	137,808	674,685,522
2049	674,685,522	(65,801,810)	(122,579,628)	0	122,579,628	(41,656,657)	4,689,054	10.60	49,718,702	8,062,045	20,240,566	120,931	703,109,064
2050	703,109,064	(64,750,406)	(123,928,138)	0	123,928,138	(49,363,920)	4,689,054	10.89	51,081,867	1,717,946	21,093,272	25,769	725,946,051
2051	725,946,051	(65,942,233)	(129,669,567)	0	129,669,567	(757,857,205)	2,343,401	11.19	26,228,602	(731,628,603)	21,778,382	(16,095,829)	(0)

TABLE 12-13
ROADS HOTEL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Total GFA Growth	2,566,140	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	3.00% - 3.30%	4.40% - 4.70%
In-year Transactions	1.50% - 1.65%	2.20% - 2.35%
New Debt Term (Years)	20	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2051	\$6,312,849	
Discount Rate Applied to Post 2051 Debt Payments	3.00%	

Calculated Development Charge per sqft	\$1.77

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per sqft	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	2,267,255	(147,056)	(147,056)	(82,499)	147,056	(3,456)	86,024	1.77	152,535	66,580	74,819	1,099	2,409,753
2027	2,409,753	(206,747)	(212,415)	(69,616)	212,415	(16,971)	88,509	1.82	161,244	74,657	77,112	1,195	2,562,717
2028	2,562,717	(220,277)	(232,521)	(61,672)	232,521	(34,638)	88,407	1.87	165,475	69,165	79,444	1,072	2,712,398
2029	2,712,398	(233,316)	(253,038)	(60,194)	253,038	(53,786)	88,610	1.92	170,402	56,422	81,372	846	2,851,038
2030	2,851,038	(176,967)	(197,188)	(47,196)	197,188	(72,871)	88,407	1.98	174,673	54,606	85,531	819	2,991,994
2031	2,991,994	(117,176)	(134,145)	(33,112)	134,145	(87,314)	90,384	2.03	183,474	63,048	89,760	946	3,145,748
2032	3,145,748	(86,494)	(101,735)	(26,768)	101,735	(97,370)	92,588	2.09	193,102	68,964	94,372	1,034	3,310,119
2033	3,310,119	(80,812)	(97,657)	(25,574)	97,657	(105,447)	92,385	2.14	197,962	66,940	99,304	1,004	3,477,367
2034	3,477,367	(72,788)	(90,372)	(14,520)	90,372	(113,127)	92,588	2.20	203,836	76,189	104,321	1,143	3,659,020
2035	3,659,020	(110,341)	(140,754)	(9,903)	140,754	(121,490)	92,385	2.26	208,966	77,573	109,771	1,164	3,847,527
2036	3,847,527	(120,334)	(157,710)	(8,456)	157,710	(133,163)	94,134	2.32	218,760	77,141	115,426	1,157	4,041,251
2037	4,041,251	(189,472)	(255,130)	(7,987)	255,130	(147,967)	95,503	2.39	228,026	72,072	121,238	1,081	4,235,641
2038	4,235,641	(208,951)	(289,073)	(7,987)	289,073	(169,195)	95,706	2.45	234,776	57,593	127,069	864	4,421,167
2039	4,421,167	(250,955)	(356,703)	(7,987)	356,703	(193,890)	95,503	2.52	240,701	38,824	132,635	582	4,593,209
2040	4,593,209	(268,323)	(391,846)	(7,987)	391,846	(223,299)	95,706	2.59	247,826	16,540	137,796	248	4,747,794
2041	4,747,794	(249,788)	(374,780)	(7,801)	374,780	(254,380)	100,953	2.66	268,580	6,399	142,434	96	4,896,723
2042	4,896,723	(179,290)	(276,381)	(6,781)	276,381	(282,302)	106,606	2.73	291,395	2,311	146,902	35	5,045,970
2043	5,045,970	(121,018)	(191,668)	(6,781)	191,668	(302,626)	106,808	2.81	299,954	(9,454)	151,379	(208)	5,187,688
2044	5,187,688	(133,967)	(217,993)	(6,781)	217,993	(318,592)	106,606	2.89	307,592	(17,781)	155,631	(391)	5,325,146
2045	5,325,146	(117,823)	(196,980)	(6,781)	196,980	(335,630)	106,606	2.96	316,026	(26,386)	159,754	(580)	5,457,935
2046	5,457,935	(109,151)	(187,486)	0	187,486	(347,779)	114,160	3.05	347,699	(80)	163,738	(2)	5,621,591
2047	5,621,591	(84,618)	(149,331)	0	149,331	(348,476)	121,714	3.13	380,871	32,396	168,648	486	5,823,120
2048	5,823,120	(160,767)	(291,494)	0	291,494	(345,924)	121,740	3.22	391,396	45,471	174,694	682	6,043,967
2049	6,043,967	(580,604)	(1,081,585)	0	1,081,585	(367,559)	121,537	3.30	401,457	33,898	181,319	508	6,259,693
2050	6,259,693	(571,327)	(1,093,484)	0	1,093,484	(435,564)	121,714	3.39	413,066	(22,498)	187,791	(495)	6,424,490
2051	6,424,490	(581,843)	(1,144,143)	0	1,144,143	(6,686,975)	60,857	3.49	212,195	(6,474,780)	192,735	(142,445)	(0)

TABLE 12-14
TRANSIT RESIDENTIAL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Total GFA Growth	247,235	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	2.80% - 2.85%	4.20% - 4.25%
In-year Transactions	1.40% - 1.43%	2.10% - 2.13%
New Debt Term (Years)	10	
New Debt interest		From 4.20% to 4.25%
Target Reserve Balance 2035	\$559,341,377	
Discount Rate Applied to Post 2035 Debt Payments	2.85%	

Calculated Development Charge per Capita	\$2,937.73

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual Gross Population Growth	Development Charge (Inflated) per Capita	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year Transactions	
2026	43,147,283	(46,050,083)	(46,050,083)	(1,086,943)	46,050,083	(967,052)	23,644	2,937.73	69,459,314	67,405,320	1,208,124	943,674	112,704,401
2027	112,704,401	(64,327,678)	(66,091,384)	(1,086,943)	66,091,384	(7,346,277)	23,038	3,018.27	69,534,784	61,101,565	3,212,075	870,697	177,888,739
2028	177,888,739	(65,972,384)	(69,639,578)	(1,086,943)	69,639,578	(15,969,246)	23,038	3,101.02	71,441,257	54,385,069	5,069,829	774,987	238,118,624
2029	238,118,624	(35,805,881)	(38,832,494)	(1,086,943)	38,832,494	(24,321,051)	23,038	3,186.05	73,400,001	47,992,007	6,786,381	683,886	293,580,898
2030	293,580,898	(50,094,338)	(55,818,293)	(1,086,943)	55,818,293	(29,704,189)	23,038	3,273.40	75,412,448	44,621,317	8,367,056	635,854	347,205,124
2031	347,205,124	(55,524,675)	(63,565,417)	(1,086,943)	63,565,417	(37,087,771)	24,843	3,363.15	83,552,300	45,377,587	9,895,346	646,631	403,124,688
2032	403,124,688	(120,159,159)	(141,331,425)	(1,086,943)	141,331,425	(46,961,186)	26,649	3,455.36	92,081,812	44,033,683	11,489,054	627,480	459,274,905
2033	459,274,905	(89,387,013)	(108,019,772)	(1,086,943)	108,019,772	(64,531,645)	26,649	3,550.10	94,606,469	28,987,881	13,089,335	413,077	501,765,198
2034	501,765,198	(68,097,578)	(84,548,806)	(1,068,454)	84,548,806	(78,003,037)	26,649	3,647.43	97,200,346	18,128,855	14,300,308	258,336	534,452,697
2035	534,452,697	(80,688,182)	(102,927,807)	(4,814,079)	102,927,807	(633,298,114)	26,649	3,747.43	99,865,340	(538,246,853)	15,231,902	(11,437,746)	(0)

TABLE 12-15
TRANSIT RETAIL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Total GFA Growth	7,024,848	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	2.80% - 2.85%	4.20% - 4.25%
In-year Transactions	1.40% - 1.43%	2.10% - 2.13%
New Debt Term (Years)	10	
New Debt interest	From 4.20% to 4.25%	
Target Reserve Balance 2035	\$68,529,506	
Discount Rate Applied to Post 2035 Debt Payments	2.85%	

Calculated Development Charge per Capita	\$12.81

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per sqft	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year Transactions	
2026	4,259,706	(5,641,974)	(5,641,974)	(133,170)	5,641,974	(118,481)	943,722	12.81	12,092,350	11,840,699	119,272	165,770	16,385,446
2027	16,385,446	(7,881,312)	(8,097,398)	(133,170)	8,097,398	(900,053)	631,176	13.16	8,309,291	7,276,068	466,985	103,684	24,232,184
2028	24,232,184	(8,082,819)	(8,532,117)	(133,170)	8,532,117	(1,956,523)	631,198	13.53	8,537,407	6,447,713	690,617	91,880	31,462,394
2029	31,462,394	(4,386,873)	(4,757,688)	(133,170)	4,757,688	(2,979,772)	631,154	13.90	8,770,875	5,657,933	896,678	80,626	38,097,631
2030	38,097,631	(6,137,469)	(6,838,758)	(133,170)	6,838,758	(3,639,304)	631,198	14.28	9,011,974	5,239,499	1,085,782	74,663	44,497,575
2031	44,497,575	(6,802,784)	(7,787,921)	(133,170)	7,787,921	(4,543,927)	670,235	14.67	9,831,699	5,154,601	1,268,181	73,453	50,993,811
2032	50,993,811	(14,721,686)	(17,315,674)	(133,170)	17,315,674	(5,753,601)	721,519	15.07	10,874,172	4,987,401	1,453,324	71,070	57,505,606
2033	57,505,606	(10,951,537)	(13,234,390)	(133,170)	13,234,390	(7,906,302)	721,563	15.48	11,172,990	3,133,518	1,638,910	44,653	62,322,686
2034	62,322,686	(8,343,194)	(10,358,769)	(130,905)	10,358,769	(9,556,793)	721,519	15.91	11,478,632	1,790,935	1,776,197	25,521	65,915,338
2035	65,915,338	(9,885,772)	(12,610,531)	(589,785)	12,610,531	(77,587,557)	721,563	16.35	11,794,061	(66,383,281)	1,878,587	(1,410,645)	0

TABLE 12-16
TRANSIT INDUSTRIAL/OFFICE/INSTITUTIONAL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Total GFA Growth	42,020,355	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	2.80% - 2.85%	4.20% - 4.25%
In-year Transactions	1.40% - 1.43%	2.10% - 2.13%
New Debt Term (Years)	10	
New Debt interest	From 4.20% to 4.25%	
Target Reserve Balance 2035	\$102,935,267	
Discount Rate Applied to Post 2035 Debt Payments	2.85%	

Calculated Development Charge per Capita	\$3.03

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per sqft	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year Transactions	
2026	14,120,651	(8,474,570)	(8,474,570)	(200,029)	8,474,570	(177,966)	4,524,764	3.03	13,713,301	13,335,305	395,378	186,694	28,038,029
2027	28,038,029	(11,838,185)	(12,162,759)	(200,029)	12,162,759	(1,351,931)	3,970,635	3.11	12,363,831	10,811,871	799,084	154,069	39,803,053
2028	39,803,053	(12,140,859)	(12,815,731)	(200,029)	12,815,731	(2,938,811)	3,970,635	3.20	12,702,817	9,563,977	1,134,387	136,287	50,637,704
2029	50,637,704	(6,589,335)	(7,146,321)	(200,029)	7,146,321	(4,475,789)	3,970,635	3.29	13,051,097	8,375,279	1,443,175	119,348	60,575,505
2030	60,575,505	(9,218,832)	(10,272,208)	(200,029)	10,272,208	(5,466,445)	3,970,635	3.38	13,408,926	7,742,452	1,726,402	110,330	70,154,689
2031	70,154,689	(10,218,173)	(11,697,907)	(200,029)	11,697,907	(6,825,241)	4,210,868	3.47	14,610,079	7,584,809	1,999,409	108,084	79,846,990
2032	79,846,990	(22,112,820)	(26,009,140)	(200,029)	26,009,140	(8,642,240)	4,350,545	3.56	15,508,566	6,666,297	2,275,639	94,995	88,883,921
2033	88,883,921	(16,449,840)	(19,878,816)	(200,029)	19,878,816	(11,875,721)	4,350,545	3.66	15,933,773	3,858,023	2,533,192	54,977	95,330,113
2034	95,330,113	(12,531,958)	(15,559,467)	(196,627)	15,559,467	(14,354,853)	4,350,545	3.76	16,370,638	1,819,158	2,716,908	25,923	99,892,102
2035	99,892,102	(14,848,999)	(18,941,744)	(885,835)	18,941,744	(116,534,895)	4,350,545	3.87	16,819,480	(100,601,250)	2,846,925	(2,137,777)	(0)

TABLE 12-17
TRANSIT HOTEL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Total GFA Growth	900,287	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	2.80% - 2.85%	4.20% - 4.25%
In-year Transactions	1.40% - 1.43%	2.10% - 2.13%
New Debt Term (Years)	10	
New Debt interest	From 4.20% to 4.25%	
Target Reserve Balance 2035	\$846,043	
Discount Rate Applied to Post 2035 Debt Payments	2.85%	

Calculated Development Charge per Capita	\$1.01

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per sqft	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year Transactions	
2026	248,280	(69,654)	(69,654)	(1,644)	69,654	(1,463)	86,024	1.01	87,161	84,054	6,952	1,177	340,463
2027	340,463	(97,300)	(99,968)	(1,644)	99,968	(11,112)	88,509	1.04	92,138	79,382	9,703	1,131	430,679
2028	430,679	(99,788)	(105,335)	(1,644)	105,335	(24,155)	88,407	1.07	94,555	68,757	12,274	980	512,690
2029	512,690	(54,159)	(58,737)	(1,644)	58,737	(36,787)	88,610	1.10	97,371	58,939	14,612	840	587,081
2030	587,081	(75,771)	(84,429)	(1,644)	84,429	(44,930)	88,407	1.13	99,811	53,238	16,732	759	657,809
2031	657,809	(83,985)	(96,147)	(1,644)	96,147	(56,098)	90,384	1.16	104,840	47,098	18,748	671	724,326
2032	724,326	(181,749)	(213,774)	(1,644)	213,774	(71,032)	92,588	1.19	110,342	37,666	20,643	537	783,172
2033	783,172	(135,204)	(163,388)	(1,644)	163,388	(97,609)	92,385	1.22	113,119	13,867	22,320	198	819,557
2034	819,557	(103,002)	(127,886)	(1,616)	127,886	(117,985)	92,588	1.26	116,476	(3,125)	23,357	(66)	839,722
2035	839,722	(122,047)	(155,686)	(7,281)	155,686	(957,810)	92,385	1.29	119,407	(845,684)	23,932	(17,971)	(0)

TABLE 12-18
SPADINA SUBWAY RESIDENTIAL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Total GFA Growth	247,235	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	2.80% - 2.85%	4.20% - 4.25%
In-year Transactions	1.40% - 1.43%	2.10% - 2.13%
New Debt Term (Years)	10	
New Debt interest		From 4.20% to 4.25%
Target Reserve Balance 2035	\$18,429,047	
Discount Rate Applied to Post 2035 Debt Payments	2.77%	

Calculated Development Charge per Capita	\$658.53

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual Gross Population Growth	Development Charge (Inflated) per Capita	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	InteRest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year Transactions	
2026	3,289,169	0	0	(18,029,093)	0	0	23,644	658.53	15,570,104	(2,458,989)	108,543	(57,786)	880,937
2027	880,937	0	0	(18,304,237)	0	0	23,038	676.58	15,587,022	(2,717,215)	28,190	(62,496)	(1,870,584)
2028	(1,870,584)	0	0	(19,159,006)	0	0	23,038	695.13	16,014,379	(3,144,626)	(84,176)	(70,754)	(5,170,141)
2029	(5,170,141)	0	0	(19,098,069)	0	0	23,038	714.19	16,453,454	(2,644,614)	(227,486)	(58,182)	(8,100,423)
2030	(8,100,423)	0	0	(18,703,836)	0	0	23,038	733.77	16,904,568	(1,799,268)	(356,419)	(39,584)	(10,295,694)
2031	(10,295,694)	0	0	(17,105,874)	0	0	24,843	753.89	18,729,209	1,623,335	(453,011)	24,350	(9,101,019)
2032	(9,101,019)	0	0	(16,287,796)	0	0	26,649	774.56	20,641,197	4,353,401	(400,445)	65,301	(5,082,762)
2033	(5,082,762)	0	0	(15,775,442)	0	0	26,649	795.79	21,207,128	5,431,686	(223,642)	81,475	206,758
2034	206,758	0	0	(13,845,004)	0	0	26,649	817.61	21,788,575	7,943,571	6,203	119,154	8,275,685
2035	8,275,685	0	0	(30,726,429)	0	0	26,649	840.03	22,385,964	(8,340,465)	248,271	(183,490)	0

TABLE 12-19
SPADINA SUBWAY RETAIL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Total GFA Growth	7,024,848	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	2.80% - 2.85%	4.20% - 4.25%
In-year Transactions	1.40% - 1.43%	2.10% - 2.13%
New Debt Term (Years)	10	
New Debt interest		From 4.20% to 4.25%
Target Reserve Balance 2035	\$2,257,894	
Discount Rate Applied to Post 2035 Debt Payments	2.79%	

Calculated Development Charge per Capita	\$2.86

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual Gross Population Growth	Development Charge (Inflated) per Capita	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year Transactions	
2026	191,251	0	0	(2,208,892)	0	0	943,722	2.86	2,703,222	494,330	6,311	8,156	700,048
2027	700,048	0	0	(2,242,602)	0	0	631,176	2.94	1,857,527	(385,076)	22,402	(8,857)	328,517
2028	328,517	0	0	(2,347,327)	0	0	631,198	3.02	1,908,521	(438,806)	10,184	(9,873)	(109,977)
2029	(109,977)	0	0	(2,339,861)	0	0	631,154	3.11	1,960,713	(379,148)	(4,839)	(8,341)	(502,306)
2030	(502,306)	0	0	(2,291,561)	0	0	631,198	3.19	2,014,610	(276,951)	(22,101)	(6,093)	(807,451)
2031	(807,451)	0	0	(2,095,781)	0	0	670,235	3.28	2,197,858	102,077	(35,528)	1,531	(739,371)
2032	(739,371)	0	0	(1,995,552)	0	0	721,519	3.37	2,430,901	435,349	(32,532)	6,530	(330,024)
2033	(330,024)	0	0	(1,932,779)	0	0	721,563	3.46	2,497,701	564,922	(14,521)	8,474	228,851
2034	228,851	0	0	(1,696,265)	0	0	721,519	3.56	2,566,027	869,762	6,866	13,046	1,118,524
2035	1,118,524	0	0	(3,763,820)	0	0	721,563	3.65	2,636,540	(1,127,280)	33,556	(24,800)	(0)

TABLE 12-20
SPADINA SUBWAY INDUSTRIAL/OFFICE/INSTITUTIONAL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Total GFA Growth	42,020,355	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	2.80% - 2.85%	4.20% - 4.25%
In-year Transactions	1.40% - 1.43%	2.10% - 2.13%
New Debt Term (Years)	10	
New Debt interest		From 4.20% to 4.25%
Target Reserve Balance 2035	\$3,391,487	
Discount Rate Applied to Post 2035 Debt Payments	2.82%	

Calculated Development Charge per Capita	\$0.67

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual Gross Population Growth	Development Charge (Inflated) per Capita	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year Transactions	
2026	2,280,818	0	0	(3,317,883)	0	0	4,524,764	0.67	3,030,563	(287,320)	75,267	(6,752)	2,062,012
2027	2,062,012	0	0	(3,368,518)	0	0	3,970,635	0.69	2,732,338	(636,180)	65,984	(14,632)	1,477,185
2028	1,477,185	0	0	(3,525,821)	0	0	3,970,635	0.71	2,807,252	(718,569)	45,793	(16,168)	788,241
2029	788,241	0	0	(3,514,606)	0	0	3,970,635	0.73	2,884,220	(630,386)	23,647	(13,869)	167,633
2030	167,633	0	0	(3,442,056)	0	0	3,970,635	0.75	2,963,298	(478,758)	5,029	(10,533)	(316,628)
2031	(316,628)	0	0	(3,147,984)	0	0	4,210,868	0.77	3,228,746	80,762	(13,932)	1,211	(248,586)
2032	(248,586)	0	0	(2,997,434)	0	0	4,350,545	0.79	3,427,307	429,873	(10,938)	6,448	176,798
2033	176,798	0	0	(2,903,145)	0	0	4,350,545	0.81	3,521,275	618,130	5,304	9,272	809,504
2034	809,504	0	0	(2,547,888)	0	0	4,350,545	0.83	3,617,820	1,069,932	24,285	16,049	1,919,770
2035	1,919,770	0	0	(5,651,809)	0	0	4,350,545	0.85	3,717,012	(1,934,797)	57,593	(42,566)	0

TABLE 12-21
SPADINA SUBWAY HOTEL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Total GFA Growth	900,287	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	2.80% - 2.85%	4.20% - 4.25%
In-year Transactions	1.40% - 1.43%	2.10% - 2.13%
New Debt Term (Years)	10	
New Debt interest		From 4.20% to 4.25%
Target Reserve Balance 2035	\$27,875	
Discount Rate Applied to Post 2035 Debt Payments	2.79%	

Calculated Development Charge per Capita	\$0.28

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual Gross Population Growth	Development Charge (Inflated) per Capita	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	InteHotelt Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year Transactions	
2026	2,361	0	0	(27,270)	0	0	86,024	0.28	23,764	(3,506)	78	(82)	(1,150)
2027	(1,150)	0	0	(27,686)	0	0	88,509	0.28	25,121	(2,566)	(53)	(59)	(3,827)
2028	(3,827)	0	0	(28,979)	0	0	88,407	0.29	25,780	(3,199)	(172)	(72)	(7,271)
2029	(7,271)	0	0	(28,887)	0	0	88,610	0.30	26,548	(2,340)	(320)	(51)	(9,982)
2030	(9,982)	0	0	(28,291)	0	0	88,407	0.31	27,213	(1,078)	(439)	(24)	(11,523)
2031	(11,523)	0	0	(25,874)	0	0	90,384	0.32	28,584	2,710	(507)	41	(9,279)
2032	(9,279)	0	0	(24,636)	0	0	92,588	0.32	30,084	5,448	(408)	82	(4,158)
2033	(4,158)	0	0	(23,861)	0	0	92,385	0.33	30,841	6,980	(183)	105	2,744
2034	2,744	0	0	(20,942)	0	0	92,588	0.34	31,756	10,815	82	162	13,803
2035	13,803	0	0	(46,467)	0	0	92,385	0.35	32,556	(13,911)	414	(306)	(0)

TABLE 12-22
YONGE NORTH SUBWAY EXTENSION RESIDENTIAL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Total GFA Growth	522,479	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	3.00% - 3.30%	4.40% - 4.70%
In-year Transactions	1.50% - 1.65%	2.20% - 2.35%
New Debt Term (Years)	20	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2041	\$223,071,500	
Discount Rate Applied to Post 2041 Debt Payments	2.99%	

Calculated Development Charge per Capita	\$1,469.75

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual Gross Population Growth	Development Charge (Inflated) per Capita	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	52,186,501	(65,244,116)	(65,244,116)	0	65,244,116	(1,533,237)	23,644	1,469.75	34,750,526	33,217,290	1,722,155	548,085	87,674,031
2027	87,674,031	(71,789,066)	(73,757,345)	0	73,757,345	(7,058,166)	23,038	1,510.04	34,788,284	27,730,118	2,805,569	443,682	118,653,400
2028	118,653,400	(84,849,191)	(89,565,686)	0	89,565,686	(13,391,380)	23,038	1,551.44	35,742,094	22,350,714	3,678,255	346,436	145,028,805
2029	145,028,805	(120,697,847)	(130,900,242)	0	130,900,242	(21,502,671)	23,038	1,593.98	36,722,054	15,219,383	4,350,864	228,291	164,827,343
2030	164,827,343	(160,254,963)	(178,566,256)	0	178,566,256	(33,059,849)	23,038	1,637.68	37,728,882	4,669,034	4,944,820	70,036	174,511,233
2031	174,511,233	(85,528,539)	(97,914,257)	0	97,914,257	(45,620,604)	24,843	1,682.59	41,801,254	(3,819,351)	5,235,337	(84,026)	175,843,193
2032	175,843,193	(63,012,234)	(74,115,106)	0	74,115,106	(52,957,470)	26,649	1,728.72	46,068,572	(6,888,898)	5,275,296	(151,556)	174,078,036
2033	174,078,036	(16,217,452)	(19,597,986)	0	19,597,986	(57,707,972)	26,649	1,776.11	47,331,659	(10,376,312)	5,222,341	(228,279)	168,695,786
2034	168,695,786	0	0	0	0	(58,850,120)	26,649	1,824.81	48,629,377	(10,220,743)	5,060,874	(224,856)	163,311,060
2035	163,311,060	0	0	0	0	(58,850,120)	26,649	1,874.84	49,962,675	(8,887,445)	4,899,332	(195,524)	159,127,423
2036	159,127,423	0	0	0	0	(58,850,120)	26,782	1,926.25	51,588,894	(7,261,226)	4,773,823	(159,747)	156,480,272
2037	156,480,272	0	0	0	0	(58,850,120)	26,915	1,979.06	53,266,730	(5,583,391)	4,694,408	(122,835)	155,468,455
2038	155,468,455	0	0	0	0	(58,850,120)	26,915	2,033.32	54,727,172	(4,122,948)	4,664,054	(90,705)	155,918,856
2039	155,918,856	0	0	0	0	(58,850,120)	26,915	2,089.07	56,227,657	(2,622,464)	4,677,566	(57,694)	157,916,264
2040	157,916,264	0	0	0	0	(58,850,120)	26,915	2,146.35	57,769,281	(1,080,839)	4,737,488	(23,778)	161,549,134
2041	161,549,134	0	0	0	0	(58,850,120)	27,607	2,205.19	60,878,418	2,028,298	4,846,474	30,424	168,454,330
2042	168,454,330	0	0	0	0	(58,850,120)	28,298	2,265.66	64,114,619	5,264,499	5,053,630	78,967	178,851,426
2043	178,851,426	0	0	0	0	(58,850,120)	28,298	2,327.77	65,872,484	7,022,364	5,365,543	105,335	191,344,668
2044	191,344,668	0	0	0	0	(58,850,120)	28,298	2,391.60	67,678,546	8,828,425	5,740,340	132,426	206,045,860
2045	206,045,860	0	0	0	0	(277,192,868)	28,298	2,457.17	69,534,125	(207,658,743)	6,181,376	(4,568,492)	0

TABLE 12-23
YONGE NORTH SUBWAY EXTENSION RETAIL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Total GFA Growth	14,859,653	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	3.00% - 3.30%	4.40% - 4.70%
In-year Transactions	1.50% - 1.65%	2.20% - 2.35%
New Debt Term (Years)	20	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2041	\$28,824,867	
Discount Rate Applied to Post 2041 Debt Payments	2.98%	

Calculated Development Charge per sqft	\$6.72

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per sqft	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	6,082,278	(8,430,718)	(8,430,718)	0	8,430,718	(198,122)	943,722	6.72	6,345,071	6,146,949	200,715	101,425	12,531,368
2027	12,531,368	(9,276,444)	(9,530,781)	0	9,530,781	(912,043)	631,176	6.91	4,360,033	3,447,990	401,004	55,168	16,435,530
2028	16,435,530	(10,964,048)	(11,573,504)	0	11,573,504	(1,730,408)	631,198	7.10	4,479,729	2,749,321	509,501	42,614	19,736,966
2029	19,736,966	(15,596,342)	(16,914,675)	0	16,914,675	(2,778,533)	631,154	7.29	4,602,234	1,823,701	592,109	27,356	22,180,131
2030	22,180,131	(20,707,836)	(23,073,985)	0	23,073,985	(4,271,930)	631,198	7.49	4,728,743	456,813	665,404	6,852	23,309,201
2031	23,309,201	(11,051,832)	(12,652,290)	0	12,652,290	(5,895,006)	670,235	7.70	5,158,867	(736,139)	699,276	(16,195)	23,256,143
2032	23,256,143	(8,142,319)	(9,577,010)	0	9,577,010	(6,843,062)	721,519	7.91	5,705,871	(1,137,190)	697,684	(25,018)	22,791,619
2033	22,791,619	(2,095,588)	(2,532,414)	0	2,532,414	(7,456,912)	721,563	8.12	5,862,667	(1,594,246)	683,749	(35,073)	21,846,048
2034	21,846,048	0	0	0	0	(7,604,498)	721,519	8.35	6,023,042	(1,581,456)	655,381	(34,792)	20,885,182
2035	20,885,182	0	0	0	0	(7,604,498)	721,563	8.58	6,188,553	(1,415,945)	626,555	(31,151)	20,064,641
2036	20,064,641	0	0	0	0	(7,604,498)	734,696	8.81	6,473,955	(1,130,543)	601,939	(24,872)	19,511,165
2037	19,511,165	0	0	0	0	(7,604,498)	746,847	9.05	6,761,466	(843,033)	585,335	(18,547)	19,234,921
2038	19,234,921	0	0	0	0	(7,604,498)	746,804	9.30	6,946,443	(658,056)	577,048	(14,477)	19,139,435
2039	19,139,435	0	0	0	0	(7,604,498)	746,847	9.56	7,137,314	(467,185)	574,183	(10,278)	19,236,156
2040	19,236,156	0	0	0	0	(7,604,498)	746,804	9.82	7,332,573	(271,925)	577,085	(5,982)	19,535,333
2041	19,535,333	0	0	0	0	(7,604,498)	782,954	10.09	7,898,287	293,788	586,060	4,407	20,419,588
2042	20,419,588	0	0	0	0	(7,604,498)	830,765	10.36	8,610,377	1,005,879	612,588	15,088	22,053,142
2043	22,053,142	0	0	0	0	(7,604,498)	834,139	10.65	8,882,378	1,277,879	661,594	19,168	24,011,784
2044	24,011,784	0	0	0	0	(7,604,498)	834,183	10.94	9,126,388	1,521,889	720,354	22,828	26,276,855
2045	26,276,855	0	0	0	0	(35,820,744)	830,765	11.24	9,338,199	(26,482,545)	788,306	(582,616)	0

TABLE 12-24
YONGE NORTH SUBWAY EXTENSION INDUSTRIAL/OFFICE/INSTITUTIONAL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Total GFA Growth	87,102,011	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	3.00% - 3.30%	4.40% - 4.70%
In-year Transactions	1.50% - 1.65%	2.20% - 2.35%
New Debt Term (Years)	20	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2041	\$43,620,890	
Discount Rate Applied to Post 2041 Debt Payments	2.99%	

Calculated Development Charge per sqft	\$1.69

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per sqft	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	13,123,783	(12,758,270)	(12,758,270)	0	12,758,270	(299,819)	4,524,764	1.69	7,640,184	7,340,365	433,085	121,116	21,018,349
2027	21,018,349	(14,038,113)	(14,423,004)	0	14,423,004	(1,380,201)	3,970,635	1.73	6,888,345	5,508,144	672,587	88,130	27,287,210
2028	27,287,210	(16,591,977)	(17,514,272)	0	17,514,272	(2,618,640)	3,970,635	1.78	7,077,207	4,458,567	845,904	69,108	32,660,788
2029	32,660,788	(23,602,062)	(25,597,107)	0	25,597,107	(4,204,776)	3,970,635	1.83	7,271,246	3,066,470	979,824	45,997	36,753,079
2030	36,753,079	(31,337,325)	(34,918,037)	0	34,918,037	(6,464,743)	3,970,635	1.88	7,470,606	1,005,862	1,102,592	15,088	38,876,622
2031	38,876,622	(16,724,821)	(19,146,807)	0	19,146,807	(8,920,957)	4,210,868	1.93	8,139,812	(781,145)	1,166,299	(17,185)	39,244,590
2032	39,244,590	(12,321,833)	(14,492,962)	0	14,492,962	(10,355,657)	4,350,545	1.99	8,640,392	(1,715,265)	1,177,338	(37,736)	38,668,927
2033	38,668,927	(3,171,269)	(3,832,321)	0	3,832,321	(11,284,602)	4,350,545	2.04	8,877,291	(2,407,311)	1,160,068	(52,961)	37,368,723
2034	37,368,723	0	0	0	0	(11,507,945)	4,350,545	2.10	9,120,684	(2,387,261)	1,121,062	(52,520)	36,050,004
2035	36,050,004	0	0	0	0	(11,507,945)	4,350,545	2.15	9,370,751	(2,137,194)	1,081,500	(47,018)	34,947,292
2036	34,947,292	0	0	0	0	(11,507,945)	4,429,570	2.21	9,802,555	(1,705,391)	1,048,419	(37,519)	34,252,801
2037	34,252,801	0	0	0	0	(11,507,945)	4,350,223	2.27	9,890,908	(1,617,037)	1,027,584	(35,575)	33,627,773
2038	33,627,773	0	0	0	0	(11,507,945)	4,350,223	2.34	10,162,092	(1,345,853)	1,008,833	(29,609)	33,261,145
2039	33,261,145	0	0	0	0	(11,507,945)	4,350,223	2.40	10,440,712	(1,067,233)	997,834	(23,479)	33,168,266
2040	33,168,266	0	0	0	0	(11,507,945)	4,350,223	2.47	10,726,971	(780,975)	995,048	(17,181)	33,365,158
2041	33,365,158	0	0	0	0	(11,507,945)	4,560,903	2.53	11,554,826	46,881	1,000,955	703	34,413,697
2042	34,413,697	0	0	0	0	(11,507,945)	4,663,242	2.60	12,138,010	630,065	1,032,411	9,451	36,085,624
2043	36,085,624	0	0	0	0	(11,507,945)	4,681,903	2.67	12,520,709	1,012,764	1,082,569	15,191	38,196,148
2044	38,196,148	0	0	0	0	(11,507,945)	4,681,903	2.75	12,863,996	1,356,051	1,145,884	20,341	40,718,424
2045	40,718,424	0	0	0	0	(54,201,176)	4,663,242	2.82	13,164,017	(41,037,160)	1,221,553	(902,818)	(0)

TABLE 12-25
YONGE NORTH SUBWAY EXTENSION HOTEL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Total GFA Growth	1,904,418	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	3.00% - 3.30%	4.40% - 4.70%
In-year Transactions	1.50% - 1.65%	2.20% - 2.35%
New Debt Term (Years)	20	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2041	\$371,746	
Discount Rate Applied to Post 2041 Debt Payments	2.98%	

Calculated Development Charge per sqft	\$0.68

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per sqft	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	75,090	(108,728)	(108,728)	0	108,728	(2,555)	86,024	0.68	58,371	55,816	2,478	921	134,304
2027	134,304	(119,636)	(122,916)	0	122,916	(11,762)	88,509	0.70	61,703	49,941	4,298	799	189,342
2028	189,342	(141,400)	(149,260)	0	149,260	(22,317)	88,407	0.72	63,322	41,006	5,870	636	236,853
2029	236,853	(201,141)	(218,143)	0	218,143	(35,834)	88,610	0.74	65,208	29,374	7,106	441	273,773
2030	273,773	(267,063)	(297,578)	0	297,578	(55,094)	88,407	0.76	66,842	11,748	8,213	176	293,911
2031	293,911	(142,532)	(163,173)	0	163,173	(76,026)	90,384	0.78	70,210	(5,816)	8,817	(128)	296,784
2032	296,784	(105,009)	(123,512)	0	123,512	(88,253)	92,588	0.80	73,895	(14,358)	8,904	(316)	291,014
2033	291,014	(27,026)	(32,660)	0	32,660	(96,170)	92,385	0.82	75,754	(20,415)	8,730	(449)	278,880
2034	278,880	0	0	0	0	(98,073)	92,588	0.84	78,002	(20,071)	8,366	(442)	266,734
2035	266,734	0	0	0	0	(98,073)	92,385	0.87	79,965	(18,108)	8,002	(398)	256,230
2036	256,230	0	0	0	0	(98,073)	94,134	0.89	83,713	(14,360)	7,687	(316)	249,241
2037	249,241	0	0	0	0	(98,073)	95,503	0.91	87,259	(10,814)	7,477	(238)	245,667
2038	245,667	0	0	0	0	(98,073)	95,706	0.94	89,842	(8,231)	7,370	(181)	244,625
2039	244,625	0	0	0	0	(98,073)	95,503	0.96	92,109	(5,963)	7,339	(131)	245,869
2040	245,869	0	0	0	0	(98,073)	95,706	0.99	94,836	(3,237)	7,376	(71)	249,937
2041	249,937	0	0	0	0	(98,073)	100,953	1.02	102,778	4,705	7,498	71	262,210
2042	262,210	0	0	0	0	(98,073)	106,606	1.05	111,508	13,435	7,866	202	283,713
2043	283,713	0	0	0	0	(98,073)	106,808	1.07	114,784	16,711	8,511	251	309,186
2044	309,186	0	0	0	0	(98,073)	106,606	1.10	117,707	19,634	9,276	295	338,390
2045	338,390	0	0	0	0	(461,973)	106,606	1.13	120,934	(341,039)	10,152	(7,503)	0

TABLE 12-26
WASTE DIVERSION RESIDENTIAL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Total GFA Growth	522,479	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	2.80% - 2.85%	4.20% - 4.25%
In-year Transactions	1.40% - 1.43%	2.10% - 2.13%
New Debt Term (Years)	10	
New Debt interest	From 4.20% to 4.25%	
Target Reserve Balance 2045	\$0	
Discount Rate Applied to Post 2045 Debt Payments	2.73%	

Calculated Development Charge per Capita	\$15.13

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual Gross Population Growth	Development Charge (Inflated) per Capita	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	4,721,585	0	0	0	0	0	23,644	15.13	357,662	357,662	132,204	5,007	5,216,459
2027	5,216,459	(1,560,000)	(1,602,771)	0	1,602,771	(34,059)	23,038	15.54	358,051	323,992	148,669	4,617	5,693,737
2028	5,693,737	(3,360,000)	(3,546,772)	0	3,546,772	(282,655)	23,038	15.97	367,868	85,213	162,272	1,214	5,942,436
2029	5,942,436	(4,160,000)	(4,511,638)	0	4,511,638	(761,860)	23,038	16.41	377,954	(383,907)	169,359	(8,158)	5,719,731
2030	5,719,731	(4,160,000)	(4,635,336)	0	4,635,336	(1,347,977)	23,038	16.86	388,316	(959,661)	163,012	(20,393)	4,902,689
2031	4,902,689	0	0	0	0	(1,848,962)	24,843	17.32	430,230	(1,418,732)	139,727	(30,148)	3,593,536
2032	3,593,536	0	0	0	0	(1,848,962)	26,649	17.79	474,151	(1,374,812)	102,416	(29,215)	2,291,925
2033	2,291,925	0	0	0	0	(1,848,962)	26,649	18.28	487,151	(1,361,812)	65,320	(28,938)	966,495
2034	966,495	0	0	0	0	(1,848,962)	26,649	18.78	500,507	(1,348,455)	27,545	(28,655)	(383,069)
2035	(383,069)	0	0	0	0	(1,848,962)	26,649	19.30	514,230	(1,334,732)	(16,280)	(28,363)	(1,762,445)
2036	(1,762,445)	0	0	0	0	(1,848,962)	26,782	19.83	530,967	(1,317,995)	(74,904)	(28,007)	(3,183,351)
2037	(3,183,351)	0	0	0	0	(1,814,903)	26,915	20.37	548,236	(1,266,667)	(135,292)	(26,917)	(4,612,228)
2038	(4,612,228)	0	0	0	0	(1,566,308)	26,915	20.93	563,268	(1,003,040)	(196,020)	(21,315)	(5,832,602)
2039	(5,832,602)	0	0	0	0	(1,087,102)	26,915	21.50	578,711	(508,391)	(247,886)	(10,803)	(6,599,682)
2040	(6,599,682)	0	0	0	0	(500,985)	26,915	22.09	594,578	93,593	(280,486)	1,334	(6,785,242)
2041	(6,785,242)	0	0	0	0	0	27,607	22.70	626,578	626,578	(288,373)	8,929	(6,438,108)
2042	(6,438,108)	0	0	0	0	0	28,298	23.32	659,886	659,886	(273,620)	9,403	(6,042,439)
2043	(6,042,439)	0	0	0	0	0	28,298	23.96	677,978	677,978	(256,804)	9,661	(5,611,603)
2044	(5,611,603)	0	0	0	0	0	28,298	24.61	696,567	696,567	(238,493)	9,926	(5,143,603)
2045	(5,143,603)	0	0	0	0	0	28,298	25.29	715,665	715,665	(218,603)	10,198	(4,636,343)
2046	(4,636,343)	0	0	0	0	0	31,699	25.98	823,636	823,636	(197,045)	11,737	(3,998,015)
2047	(3,998,015)	0	0	0	0	0	35,099	26.70	936,990	936,990	(169,916)	13,352	(3,217,588)
2048	(3,217,588)	0	0	0	0	0	35,099	27.43	962,680	962,680	(136,748)	13,718	(2,377,938)
2049	(2,377,938)	0	0	0	0	0	35,099	28.18	989,074	989,074	(101,062)	14,094	(1,475,831)
2050	(1,475,831)	0	0	0	0	0	35,099	28.95	1,016,192	1,016,192	(62,723)	14,481	(507,881)
2051	(507,881)	0	0	0	0	0	17,549	29.75	522,027	522,027	(21,585)	7,439	(0)

TABLE 12-27
PUBLIC WORKS RESIDENTIAL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Total GFA Growth	712,123	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	2.80% - 2.85%	4.20% - 4.25%
In-year Transactions	1.40% - 1.43%	2.10% - 2.13%
New Debt Term (Years)	10	
New Debt interest	From 4.20% to 4.25%	
Target Reserve Balance 2041	\$982,821	
Discount Rate Applied to Post 2041 Debt Payments	2.63%	

Calculated Development Charge per Capita	\$118.83

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual Gross Population Growth	Development Charge (Inflated) per Capita	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	5,267,924	(1,485,956)	(1,485,956)	(7,367,078)	1,485,956	(31,205)	23,644	118.83	2,809,722	(4,588,561)	147,502	(96,360)	730,504
2027	730,504	(2,790,285)	(2,866,788)	(7,320,853)	2,866,788	(252,652)	23,038	122.09	2,812,775	(4,760,730)	20,819	(101,166)	(4,110,572)
2028	(4,110,572)	(3,873,824)	(4,089,157)	(7,262,414)	4,089,157	(649,388)	23,038	125.44	2,889,894	(5,021,908)	(174,699)	(106,716)	(9,413,894)
2029	(9,413,894)	(2,745,088)	(2,977,126)	(7,195,582)	2,977,126	(1,154,606)	23,038	128.88	2,969,128	(5,381,060)	(400,091)	(114,348)	(15,309,392)
2030	(15,309,392)	(750,114)	(835,825)	(6,559,323)	835,825	(1,494,134)	23,038	132.41	3,050,534	(5,002,923)	(650,649)	(106,312)	(21,069,276)
2031	(21,069,276)	(56,835)	(65,066)	(5,307,794)	65,066	(1,585,852)	24,843	136.04	3,379,802	(3,513,844)	(895,444)	(74,669)	(25,553,233)
2032	(25,553,233)	(48,474)	(57,015)	(4,815,997)	57,015	(1,594,096)	26,649	139.77	3,724,832	(2,685,261)	(1,086,012)	(57,062)	(29,381,568)
2033	(29,381,568)	(72,711)	(87,868)	(4,815,997)	87,868	(1,602,125)	26,649	143.61	3,826,958	(2,591,164)	(1,248,717)	(55,062)	(33,276,511)
2034	(33,276,511)	(97,208)	(120,692)	(3,672,059)	120,692	(1,614,186)	26,649	147.54	3,931,884	(1,354,361)	(1,414,252)	(28,780)	(36,073,905)
2035	(36,073,905)	(104,396)	(133,171)	(1,838,356)	133,171	(1,630,061)	26,649	151.59	4,039,686	571,269	(1,533,141)	8,141	(37,027,636)
2036	(37,027,636)	(334,285)	(438,113)	(1,816,088)	438,113	(1,622,559)	26,782	155.74	4,171,173	732,526	(1,573,675)	10,438	(37,858,346)
2037	(37,858,346)	(181,949)	(245,000)	(1,816,088)	245,000	(1,453,669)	26,915	160.02	4,306,832	1,037,075	(1,608,980)	14,778	(38,415,472)
2038	(38,415,472)	(948,970)	(1,312,853)	(1,816,088)	1,312,853	(1,111,311)	26,915	164.40	4,424,915	1,497,516	(1,632,658)	21,340	(38,529,274)
2039	(38,529,274)	(932,153)	(1,324,946)	(1,816,088)	1,324,946	(776,140)	26,915	168.91	4,546,236	1,954,007	(1,637,494)	27,845	(38,184,917)
2040	(38,184,917)	(324,327)	(473,632)	(1,816,088)	473,632	(589,877)	26,915	173.54	4,670,882	2,264,917	(1,622,859)	32,275	(37,510,584)
2041	(37,510,584)	(818,660)	(1,228,311)	(1,816,088)	1,228,311	(575,450)	27,607	178.30	4,922,269	2,530,730	(1,594,200)	36,063	(36,537,991)
2042	(36,537,991)	(1,313,323)	(2,024,524)	(1,816,088)	2,024,524	(742,983)	28,298	183.19	5,183,929	2,624,858	(1,552,865)	37,404	(35,428,594)
2043	(35,428,594)	(44,847)	(71,028)	(1,816,088)	71,028	(955,272)	28,298	188.21	5,326,059	2,554,698	(1,505,715)	36,404	(34,343,206)
2044	(34,343,206)	(88,174)	(143,478)	(1,816,088)	143,478	(953,937)	28,298	193.37	5,472,087	2,702,062	(1,459,586)	38,504	(33,062,226)
2045	(33,062,226)	(98,989)	(165,493)	(1,816,088)	165,493	(957,086)	28,298	198.67	5,622,118	2,848,943	(1,405,145)	40,597	(31,577,830)
2046	(31,577,830)	(66,002)	(113,370)	0	113,370	(953,679)	31,699	204.12	6,470,318	5,516,640	(1,342,058)	78,612	(27,324,636)
2047	(27,324,636)	(62,921)	(111,041)	0	111,041	(915,734)	35,099	209.72	7,360,804	6,445,070	(1,161,297)	91,842	(21,949,021)
2048	(21,949,021)	(63,502)	(115,139)	0	115,139	(875,804)	35,099	215.47	7,562,619	6,686,814	(932,833)	95,287	(16,099,753)
2049	(16,099,753)	(65,223)	(121,501)	0	121,501	(720,783)	35,099	221.37	7,769,967	7,049,184	(684,239)	100,451	(9,634,357)
2050	(9,634,357)	(66,396)	(127,079)	0	127,079	(583,351)	35,099	227.44	7,983,001	7,399,650	(409,460)	105,445	(2,538,722)
2051	(2,538,722)	(64,219)	(126,280)	0	126,280	(1,491,490)	17,549	233.68	4,100,937	2,609,448	(107,896)	37,185	14

TABLE 12-28
PUBLIC WORKS RETAIL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Total GFA Growth	19,228,833	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	2.80% - 2.85%	4.20% - 4.25%
In-year Transactions	1.40% - 1.43%	2.10% - 2.13%
New Debt Term (Years)	10	
New Debt interest	From 4.20% to 4.25%	
Target Reserve Balance 2041	\$125,117	
Discount Rate Applied to Post 2041 Debt Payments	2.63%	

Calculated Development Charge per sqft	\$0.57

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per sqft	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	501,218	(189,168)	(189,168)	(937,856)	189,168	(3,973)	943,722	0.57	534,571	(407,258)	14,034	(8,552)	99,443
2027	99,443	(355,214)	(364,953)	(931,972)	364,953	(32,164)	631,176	0.58	367,332	(596,803)	2,834	(12,682)	(507,208)
2028	(507,208)	(493,152)	(520,565)	(924,532)	520,565	(82,669)	631,198	0.60	377,416	(629,785)	(21,556)	(13,383)	(1,171,933)
2029	(1,171,933)	(349,460)	(378,999)	(916,024)	378,999	(146,986)	631,154	0.61	387,737	(675,272)	(49,807)	(14,350)	(1,911,362)
2030	(1,911,362)	(95,492)	(106,404)	(835,026)	106,404	(190,209)	631,198	0.63	398,396	(626,839)	(81,233)	(13,320)	(2,632,754)
2031	(2,632,754)	(7,235)	(8,283)	(675,702)	8,283	(201,885)	670,235	0.65	434,634	(442,953)	(111,892)	(9,413)	(3,197,012)
2032	(3,197,012)	(6,171)	(7,258)	(613,094)	7,258	(202,934)	721,519	0.67	480,719	(335,310)	(135,873)	(7,125)	(3,675,320)
2033	(3,675,320)	(9,256)	(11,186)	(613,094)	11,186	(203,956)	721,563	0.68	493,929	(323,122)	(156,201)	(6,866)	(4,161,509)
2034	(4,161,509)	(12,375)	(15,365)	(467,467)	15,365	(205,492)	721,519	0.70	507,440	(165,518)	(176,864)	(3,517)	(4,507,409)
2035	(4,507,409)	(13,290)	(16,953)	(234,030)	16,953	(207,513)	721,563	0.72	521,385	79,842	(191,565)	1,138	(4,617,994)
2036	(4,617,994)	(42,556)	(55,773)	(231,195)	55,773	(206,558)	734,696	0.74	545,430	107,677	(196,265)	1,534	(4,705,047)
2037	(4,705,047)	(23,163)	(31,189)	(231,195)	31,189	(185,057)	746,847	0.76	569,652	153,400	(199,964)	2,186	(4,749,425)
2038	(4,749,425)	(120,807)	(167,131)	(231,195)	167,131	(141,474)	746,804	0.78	585,237	212,568	(201,851)	3,029	(4,735,679)
2039	(4,735,679)	(118,667)	(168,670)	(231,195)	168,670	(98,806)	746,847	0.81	601,318	271,317	(201,266)	3,866	(4,661,761)
2040	(4,661,761)	(41,288)	(60,295)	(231,195)	60,295	(75,093)	746,804	0.83	617,768	311,480	(198,125)	4,439	(4,543,968)
2041	(4,543,968)	(104,218)	(156,368)	(231,195)	156,368	(73,257)	782,954	0.85	665,429	360,978	(193,119)	5,144	(4,370,965)
2042	(4,370,965)	(167,191)	(257,729)	(231,195)	257,729	(94,584)	830,765	0.87	725,423	399,644	(185,766)	5,695	(4,151,392)
2043	(4,151,392)	(5,709)	(9,042)	(231,195)	9,042	(121,610)	834,139	0.90	748,339	395,534	(176,434)	5,636	(3,926,656)
2044	(3,926,656)	(11,225)	(18,265)	(231,195)	18,265	(121,440)	834,183	0.92	768,897	416,262	(166,883)	5,932	(3,671,345)
2045	(3,671,345)	(12,602)	(21,068)	(231,195)	21,068	(121,841)	830,765	0.95	786,742	433,706	(156,032)	6,180	(3,387,490)
2046	(3,387,490)	(8,402)	(14,432)	0	14,432	(121,407)	846,228	0.97	823,357	701,950	(143,968)	10,003	(2,819,506)
2047	(2,819,506)	(8,010)	(14,136)	0	14,136	(116,576)	782,951	1.00	782,676	666,100	(119,829)	9,492	(2,263,743)
2048	(2,263,743)	(8,084)	(14,658)	0	14,658	(111,493)	782,945	1.03	804,130	692,637	(96,209)	9,870	(1,657,445)
2049	(1,657,445)	(8,303)	(15,468)	0	15,468	(91,758)	782,989	1.06	826,223	734,465	(70,441)	10,466	(982,956)
2050	(982,956)	(8,453)	(16,178)	0	16,178	(74,263)	782,951	1.08	848,835	774,572	(41,776)	11,038	(239,122)
2051	(239,122)	(8,175)	(16,076)	0	16,076	(189,872)	391,117	1.11	435,654	245,782	(10,163)	3,502	(0)

TABLE 12-29
PUBLIC WORKS INDUSTRIAL/OFFICE/INSTITUTIONAL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Total GFA Growth	112,958,175	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	2.80% - 2.85%	4.20% - 4.25%
In-year Transactions	1.40% - 1.43%	2.10% - 2.13%
New Debt Term (Years)	10	
New Debt interest	From 4.20% to 4.25%	
Target Reserve Balance 2041	\$190,761	
Discount Rate Applied to Post 2041 Debt Payments	2.63%	

Calculated Development Charge per sqft	\$0.14

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per sqft	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	1,718,522	(288,417)	(288,417)	(1,429,915)	288,417	(6,057)	4,524,764	0.14	619,180	(816,793)	48,119	(17,153)	932,696
2027	932,696	(541,581)	(556,430)	(1,420,943)	556,430	(49,039)	3,970,635	0.14	558,249	(911,733)	26,582	(19,374)	28,170
2028	28,170	(751,891)	(793,686)	(1,409,601)	793,686	(126,043)	3,970,635	0.14	573,554	(962,089)	803	(20,444)	(953,561)
2029	(953,561)	(532,809)	(577,846)	(1,396,629)	577,846	(224,104)	3,970,635	0.15	589,280	(1,031,452)	(40,526)	(21,918)	(2,047,458)
2030	(2,047,458)	(145,594)	(162,230)	(1,273,134)	162,230	(290,004)	3,970,635	0.15	605,437	(957,702)	(87,017)	(20,351)	(3,112,528)
2031	(3,112,528)	(11,031)	(12,629)	(1,030,218)	12,629	(307,806)	4,210,868	0.16	659,671	(678,354)	(132,282)	(14,415)	(3,937,579)
2032	(3,937,579)	(9,409)	(11,066)	(934,762)	11,066	(309,407)	4,350,545	0.16	700,239	(543,930)	(167,347)	(11,559)	(4,660,415)
2033	(4,660,415)	(14,113)	(17,055)	(934,762)	17,055	(310,965)	4,350,545	0.17	719,438	(526,290)	(198,068)	(11,184)	(5,395,956)
2034	(5,395,956)	(18,868)	(23,426)	(712,729)	23,426	(313,306)	4,350,545	0.17	739,163	(286,872)	(229,328)	(6,096)	(5,918,252)
2035	(5,918,252)	(20,263)	(25,848)	(356,816)	25,848	(316,387)	4,350,545	0.17	759,429	86,226	(251,526)	1,229	(6,082,324)
2036	(6,082,324)	(64,883)	(85,036)	(352,494)	85,036	(314,931)	4,429,570	0.18	794,423	126,998	(258,499)	1,810	(6,212,015)
2037	(6,212,015)	(35,315)	(47,553)	(352,494)	47,553	(282,150)	4,350,223	0.18	801,584	166,939	(264,011)	2,379	(6,306,707)
2038	(6,306,707)	(184,191)	(254,819)	(352,494)	254,819	(215,700)	4,350,223	0.19	823,561	255,367	(268,035)	3,639	(6,315,736)
2039	(6,315,736)	(180,927)	(257,166)	(352,494)	257,166	(150,645)	4,350,223	0.19	846,141	343,002	(268,419)	4,888	(6,236,265)
2040	(6,236,265)	(62,950)	(91,930)	(352,494)	91,930	(114,492)	4,350,223	0.20	869,340	402,354	(265,041)	5,734	(6,093,219)
2041	(6,093,219)	(158,898)	(238,409)	(352,494)	238,409	(111,692)	4,560,903	0.21	936,432	472,245	(258,962)	6,729	(5,873,206)
2042	(5,873,206)	(254,910)	(392,951)	(352,494)	392,951	(144,209)	4,663,242	0.21	983,695	486,991	(249,611)	6,940	(5,628,887)
2043	(5,628,887)	(8,705)	(13,786)	(352,494)	13,786	(185,414)	4,681,903	0.22	1,014,709	476,801	(239,228)	6,794	(5,384,519)
2044	(5,384,519)	(17,114)	(27,848)	(352,494)	27,848	(185,155)	4,681,903	0.22	1,042,530	504,881	(228,842)	7,195	(5,101,285)
2045	(5,101,285)	(19,213)	(32,121)	(352,494)	32,121	(185,766)	4,663,242	0.23	1,066,845	528,585	(216,805)	7,532	(4,781,973)
2046	(4,781,973)	(12,811)	(22,005)	0	22,005	(185,105)	4,756,548	0.24	1,118,026	932,922	(203,234)	13,294	(4,038,991)
2047	(4,038,991)	(12,213)	(21,553)	0	21,553	(177,740)	4,689,054	0.24	1,132,381	954,641	(171,657)	13,604	(3,242,403)
2048	(3,242,403)	(12,325)	(22,348)	0	22,348	(169,990)	4,689,054	0.25	1,163,428	993,438	(137,802)	14,156	(2,372,611)
2049	(2,372,611)	(12,659)	(23,583)	0	23,583	(139,901)	4,689,054	0.25	1,195,326	1,055,425	(100,836)	15,040	(1,402,982)
2050	(1,402,982)	(12,887)	(24,665)	0	24,665	(113,226)	4,689,054	0.26	1,228,099	1,114,873	(59,627)	15,887	(331,848)
2051	(331,848)	(12,465)	(24,510)	0	24,510	(289,491)	2,343,401	0.27	630,582	341,091	(14,104)	4,861	(0)

TABLE 12-30
PUBLIC WORKS HOTEL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Total GFA Growth	2,566,140	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	2.80% - 2.85%	4.20% - 4.25%
In-year Transactions	1.40% - 1.43%	2.10% - 2.13%
New Debt Term (Years)	10	
New Debt interest	From 4.20% to 4.25%	
Target Reserve Balance 2041	\$1,683	
Discount Rate Applied to Post 2041 Debt Payments	2.63%	

Calculated Development Charge per sqft	\$0.05

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per sqft	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	23,147	(2,545)	(2,545)	(12,617)	2,545	(53)	86,024	0.05	4,285	(8,385)	648	(176)	15,234
2027	15,234	(4,779)	(4,910)	(12,538)	4,910	(433)	88,509	0.05	4,530	(8,440)	434	(179)	7,048
2028	7,048	(6,634)	(7,003)	(12,438)	7,003	(1,112)	88,407	0.05	4,649	(8,901)	201	(189)	(1,841)
2029	(1,841)	(4,701)	(5,099)	(12,323)	5,099	(1,977)	88,610	0.05	4,787	(9,513)	(78)	(202)	(11,634)
2030	(11,634)	(1,285)	(1,431)	(11,234)	1,431	(2,559)	88,407	0.06	4,907	(8,885)	(494)	(189)	(21,202)
2031	(21,202)	(97)	(111)	(9,090)	111	(2,716)	90,384	0.06	5,155	(6,651)	(901)	(141)	(28,896)
2032	(28,896)	(83)	(98)	(8,248)	98	(2,730)	92,588	0.06	5,425	(5,553)	(1,228)	(118)	(35,795)
2033	(35,795)	(125)	(150)	(8,248)	150	(2,744)	92,385	0.06	5,562	(5,430)	(1,521)	(115)	(42,862)
2034	(42,862)	(166)	(207)	(6,289)	207	(2,764)	92,588	0.06	5,727	(3,326)	(1,822)	(71)	(48,081)
2035	(48,081)	(179)	(228)	(3,148)	228	(2,792)	92,385	0.06	5,871	(69)	(2,043)	(1)	(50,195)
2036	(50,195)	(572)	(750)	(3,110)	750	(2,779)	94,134	0.07	6,146	257	(2,133)	4	(52,067)
2037	(52,067)	(312)	(420)	(3,110)	420	(2,490)	95,503	0.07	6,406	807	(2,213)	11	(53,462)
2038	(53,462)	(1,625)	(2,248)	(3,110)	2,248	(1,903)	95,706	0.07	6,596	1,583	(2,272)	23	(54,129)
2039	(54,129)	(1,596)	(2,269)	(3,110)	2,269	(1,329)	95,503	0.07	6,762	2,323	(2,300)	33	(54,073)
2040	(54,073)	(555)	(811)	(3,110)	811	(1,010)	95,706	0.07	6,963	2,842	(2,298)	41	(53,489)
2041	(53,489)	(1,402)	(2,104)	(3,110)	2,104	(986)	100,953	0.07	7,546	3,450	(2,273)	49	(52,263)
2042	(52,263)	(2,249)	(3,467)	(3,110)	3,467	(1,272)	106,606	0.08	8,187	3,804	(2,221)	54	(50,626)
2043	(50,626)	(77)	(122)	(3,110)	122	(1,636)	106,808	0.08	8,427	3,681	(2,152)	52	(49,044)
2044	(49,044)	(151)	(246)	(3,110)	246	(1,634)	106,606	0.08	8,642	3,898	(2,084)	56	(47,175)
2045	(47,175)	(170)	(283)	(3,110)	283	(1,639)	106,606	0.08	8,879	4,129	(2,005)	59	(44,992)
2046	(44,992)	(113)	(194)	0	194	(1,633)	114,160	0.09	9,769	8,135	(1,912)	116	(38,653)
2047	(38,653)	(108)	(190)	0	190	(1,568)	121,714	0.09	10,701	9,132	(1,643)	130	(31,033)
2048	(31,033)	(109)	(197)	0	197	(1,500)	121,740	0.09	10,996	9,496	(1,319)	135	(22,720)
2049	(22,720)	(112)	(208)	0	208	(1,234)	121,537	0.09	11,279	10,044	(966)	143	(13,498)
2050	(13,498)	(114)	(218)	0	218	(999)	121,714	0.10	11,605	10,606	(574)	151	(3,315)
2051	(3,315)	(110)	(216)	0	216	(2,554)	60,857	0.10	5,962	3,407	(141)	49	(0)

TABLE 12-31
GROWTH STUDIES RESIDENTIAL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Gross Population Growth	712,123	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	2.80% - 2.85%	4.20% - 4.25%
In-year Transactions	1.40% - 1.43%	2.10% - 2.13%
New Debt Term (Years)	10	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2051	\$104,154,824	
Discount Rate Applied to Post 2051 Debt Payments	2.85%	

Calculated Development Charge per Capita	\$385.08

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual Gross Population Growth	Development Charge (Inflated) per Capita	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	1,753,248	(10,780,538)	(10,780,538)	0	10,780,538	(226,391)	23,644	385.08	9,104,891	8,878,500	49,091	124,299	10,805,137
2027	10,805,137	(9,775,949)	(10,043,982)	0	10,043,982	(1,604,446)	23,038	395.64	9,114,784	7,510,338	307,946	107,022	18,730,444
2028	18,730,444	(9,903,054)	(10,453,533)	0	10,453,533	(2,912,132)	23,038	406.49	9,364,689	6,452,556	533,818	91,949	25,808,767
2029	25,808,767	(9,783,929)	(10,610,949)	0	10,610,949	(4,267,428)	23,038	417.63	9,621,445	5,354,017	735,550	76,295	31,974,629
2030	31,974,629	(9,921,758)	(11,055,453)	0	11,055,453	(5,649,183)	23,038	429.09	9,885,242	4,236,058	911,277	60,364	37,182,328
2031	37,182,328	(10,227,207)	(11,708,248)	0	11,708,248	(7,092,852)	24,843	440.85	10,952,233	3,859,380	1,059,696	54,996	42,156,400
2032	42,156,400	(9,790,284)	(11,515,351)	0	11,515,351	(8,602,976)	26,649	452.94	12,070,301	3,467,325	1,201,457	49,409	46,874,593
2033	46,874,593	(9,748,596)	(11,780,695)	0	11,780,695	(10,097,890)	26,649	465.35	12,401,239	2,303,350	1,335,926	32,823	50,546,691
2034	50,546,691	(9,673,958)	(12,011,023)	0	12,011,023	(11,626,376)	26,649	478.11	12,741,251	1,114,874	1,440,581	15,887	53,118,033
2035	53,118,033	(9,677,533)	(12,344,896)	0	12,344,896	(13,186,851)	26,649	491.22	13,090,584	(96,267)	1,513,864	(2,046)	54,533,584
2036	54,533,584	(9,824,100)	(12,875,454)	0	12,875,454	(14,568,294)	26,782	504.69	13,516,666	(1,051,629)	1,554,207	(22,347)	55,013,816
2037	55,013,816	(9,546,059)	(12,854,076)	0	12,854,076	(14,854,963)	26,915	518.53	13,956,271	(898,692)	1,567,894	(19,097)	55,663,921
2038	55,663,921	(9,371,226)	(12,964,629)	0	12,964,629	(15,212,037)	26,915	532.74	14,338,917	(873,120)	1,586,422	(18,554)	56,358,669
2039	56,358,669	(9,406,577)	(13,370,335)	0	13,370,335	(15,542,072)	26,915	547.35	14,732,055	(810,017)	1,606,222	(17,213)	57,137,661
2040	57,137,661	(9,195,662)	(13,428,907)	0	13,428,907	(15,890,741)	26,915	562.36	15,135,972	(754,769)	1,628,423	(16,039)	57,995,276
2041	57,995,276	(9,314,823)	(13,975,883)	0	13,975,883	(16,195,450)	27,607	577.78	15,950,589	(244,862)	1,652,865	(5,203)	59,398,077
2042	59,398,077	(8,851,134)	(13,644,278)	0	13,644,278	(16,485,775)	28,298	593.62	16,798,497	312,722	1,692,845	4,456	61,408,100
2043	61,408,100	(9,058,474)	(14,346,753)	0	14,346,753	(16,770,397)	28,298	609.89	17,259,070	488,673	1,750,131	6,964	63,653,867
2044	63,653,867	(9,161,349)	(14,907,506)	0	14,907,506	(17,109,286)	28,298	626.62	17,732,271	622,985	1,814,135	8,878	66,099,865
2045	66,099,865	(9,029,875)	(15,096,431)	0	15,096,431	(17,480,807)	28,298	643.80	18,218,447	737,640	1,883,846	10,511	68,731,863
2046	68,731,863	(9,228,476)	(15,851,469)	0	15,851,469	(17,841,432)	31,699	661.45	20,967,037	3,125,605	1,958,858	44,540	73,860,866
2047	73,860,866	(8,950,435)	(15,795,400)	0	15,795,400	(18,225,581)	35,099	679.58	23,852,651	5,627,069	2,105,035	80,186	81,673,155
2048	81,673,155	(9,078,334)	(16,460,371)	0	16,460,371	(18,617,763)	35,099	698.21	24,506,632	5,888,869	2,327,685	83,916	89,973,625
2049	89,973,625	(9,121,629)	(16,992,327)	0	16,992,327	(19,072,549)	35,099	717.36	25,178,543	6,105,995	2,564,248	87,010	98,730,878
2050	98,730,878	(8,950,435)	(17,130,560)	0	17,130,560	(19,542,672)	35,099	737.03	25,868,877	6,326,205	2,813,830	90,148	107,961,062
2051	107,961,062	(9,170,882)	(18,033,728)	0	18,033,728	(122,016,562)	17,549	757.23	13,289,069	(108,727,493)	3,076,890	(2,310,459)	(0)

TABLE 12-32
GROWTH STUDIES RETAIL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Gross Population Growth	19,228,833	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	2.80% - 2.85%	4.20% - 4.25%
In-year Transactions	1.40% - 1.43%	2.10% - 2.13%
New Debt Term (Years)	10	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2051	\$5,737,647	
Discount Rate Applied to Post 2051 Debt Payments	2.85%	

Calculated Development Charge per Capita	\$0.78

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per Capita	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	141,796	(593,875)	(593,875)	0	593,875	(12,471)	943,722	0.78	738,703	726,232	3,970	10,167	882,166
2027	882,166	(538,534)	(553,300)	0	553,300	(88,385)	631,176	0.80	507,602	419,217	25,142	5,974	1,332,498
2028	1,332,498	(545,536)	(575,861)	0	575,861	(160,423)	631,198	0.83	521,537	361,115	37,976	5,146	1,736,735
2029	1,736,735	(538,974)	(584,533)	0	584,533	(235,083)	631,154	0.85	535,799	300,717	49,497	4,285	2,091,233
2030	2,091,233	(546,567)	(609,019)	0	609,019	(311,200)	631,198	0.87	550,528	239,327	59,600	3,410	2,393,571
2031	2,393,571	(563,393)	(644,980)	0	644,980	(390,729)	670,235	0.90	600,604	209,875	68,217	2,991	2,674,654
2032	2,674,654	(539,324)	(634,354)	0	634,354	(473,918)	721,519	0.92	664,287	190,369	76,228	2,713	2,943,963
2033	2,943,963	(537,027)	(648,971)	0	648,971	(556,269)	721,563	0.95	682,541	126,272	83,903	1,799	3,155,937
2034	3,155,937	(532,916)	(661,659)	0	661,659	(640,470)	721,519	0.97	701,212	60,742	89,944	866	3,307,489
2035	3,307,489	(533,113)	(680,052)	0	680,052	(726,433)	721,563	1.00	720,481	(5,952)	94,263	(126)	3,395,674
2036	3,395,674	(541,187)	(709,279)	0	709,279	(802,533)	734,696	1.03	753,708	(48,825)	96,777	(1,038)	3,442,588
2037	3,442,588	(525,870)	(708,101)	0	708,101	(818,325)	746,847	1.05	787,181	(31,145)	98,114	(662)	3,508,895
2038	3,508,895	(516,239)	(714,191)	0	714,191	(837,996)	746,804	1.08	808,716	(29,280)	100,004	(622)	3,578,996
2039	3,578,996	(518,186)	(736,541)	0	736,541	(856,177)	746,847	1.11	830,937	(25,239)	102,001	(536)	3,655,222
2040	3,655,222	(506,568)	(739,767)	0	739,767	(875,384)	746,804	1.14	853,670	(21,714)	104,174	(461)	3,737,220
2041	3,737,220	(513,132)	(769,899)	0	769,899	(892,170)	782,954	1.17	919,531	27,361	106,511	390	3,871,482
2042	3,871,482	(487,588)	(751,632)	0	751,632	(908,163)	830,765	1.21	1,002,434	94,271	110,337	1,343	4,077,434
2043	4,077,434	(499,010)	(790,329)	0	790,329	(923,842)	834,139	1.24	1,034,101	110,258	116,207	1,571	4,305,470
2044	4,305,470	(504,677)	(821,220)	0	821,220	(942,511)	834,183	1.27	1,062,509	119,998	122,706	1,710	4,549,884
2045	4,549,884	(497,435)	(831,627)	0	831,627	(962,977)	830,765	1.31	1,087,168	124,191	129,672	1,770	4,805,516
2046	4,805,516	(508,375)	(873,221)	0	873,221	(982,843)	846,228	1.34	1,137,765	154,922	136,957	2,208	5,099,603
2047	5,099,603	(493,059)	(870,132)	0	870,132	(1,004,005)	782,951	1.38	1,081,550	77,545	145,339	1,105	5,323,592
2048	5,323,592	(500,104)	(906,764)	0	906,764	(1,025,609)	782,945	1.42	1,111,196	85,586	151,722	1,220	5,562,120
2049	5,562,120	(502,489)	(936,068)	0	936,068	(1,050,662)	782,989	1.46	1,141,726	91,063	158,520	1,298	5,813,001
2050	5,813,001	(493,059)	(943,683)	0	943,683	(1,076,560)	782,951	1.50	1,172,972	96,411	165,671	1,374	6,076,457
2051	6,076,457	(505,203)	(993,436)	0	993,436	(6,721,609)	391,117	1.54	602,014	(6,119,595)	173,179	(130,041)	0

TABLE 12-33
GROWTH STUDIES INDUSTRIAL/OFFICE/INSTITUTIONAL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Gross Population Growth	112,958,175	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	2.80% - 2.85%	4.20% - 4.25%
In-year Transactions	1.40% - 1.43%	2.10% - 2.13%
New Debt Term (Years)	10	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2051	\$21,068,537	
Discount Rate Applied to Post 2051 Debt Payments	2.85%	

Calculated Development Charge per Capita	\$0.49

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per Capita	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	850,232	(2,180,697)	(2,180,697)	0	2,180,697	(45,795)	4,524,764	0.49	2,200,260	2,154,465	23,806	30,163	3,058,666
2027	3,058,666	(1,977,488)	(2,031,706)	0	2,031,706	(324,549)	3,970,635	0.50	1,983,741	1,659,193	87,172	23,643	4,828,674
2028	4,828,674	(2,003,199)	(2,114,551)	0	2,114,551	(589,069)	3,970,635	0.51	2,038,131	1,449,062	137,617	20,649	6,436,002
2029	6,436,002	(1,979,103)	(2,146,393)	0	2,146,393	(863,219)	3,970,635	0.53	2,094,011	1,230,792	183,426	17,539	7,867,759
2030	7,867,759	(2,006,983)	(2,236,308)	0	2,236,308	(1,142,722)	3,970,635	0.54	2,151,424	1,008,702	224,231	14,374	9,115,065
2031	9,115,065	(2,068,769)	(2,368,356)	0	2,368,356	(1,434,749)	4,210,868	0.56	2,344,145	909,396	259,779	12,959	10,297,200
2032	10,297,200	(1,980,388)	(2,329,336)	0	2,329,336	(1,740,218)	4,350,545	0.57	2,488,305	748,087	293,470	10,660	11,349,417
2033	11,349,417	(1,971,955)	(2,383,010)	0	2,383,010	(2,042,611)	4,350,545	0.59	2,556,528	513,917	323,458	7,323	12,194,117
2034	12,194,117	(1,956,857)	(2,429,601)	0	2,429,601	(2,351,794)	4,350,545	0.60	2,626,622	274,827	347,532	3,916	12,820,393
2035	12,820,393	(1,957,581)	(2,497,137)	0	2,497,137	(2,667,449)	4,350,545	0.62	2,698,637	31,189	365,381	444	13,217,407
2036	13,217,407	(1,987,228)	(2,604,459)	0	2,604,459	(2,946,889)	4,429,570	0.64	2,822,990	(123,898)	376,696	(2,633)	13,467,572
2037	13,467,572	(1,930,986)	(2,600,135)	0	2,600,135	(3,004,876)	4,350,223	0.65	2,848,435	(156,441)	383,826	(3,324)	13,691,632
2038	13,691,632	(1,895,620)	(2,622,498)	0	2,622,498	(3,077,105)	4,350,223	0.67	2,926,532	(150,573)	390,212	(3,200)	13,928,071
2039	13,928,071	(1,902,771)	(2,704,564)	0	2,704,564	(3,143,865)	4,350,223	0.69	3,006,770	(137,095)	396,950	(2,913)	14,185,013
2040	14,185,013	(1,860,107)	(2,716,412)	0	2,716,412	(3,214,394)	4,350,223	0.71	3,089,209	(125,186)	404,273	(2,660)	14,461,440
2041	14,461,440	(1,884,211)	(2,827,055)	0	2,827,055	(3,276,031)	4,560,903	0.73	3,327,619	51,587	412,151	735	14,925,913
2042	14,925,913	(1,790,416)	(2,759,977)	0	2,759,977	(3,334,758)	4,663,242	0.75	3,495,567	160,809	425,389	2,292	15,514,402
2043	15,514,402	(1,832,357)	(2,902,075)	0	2,902,075	(3,392,332)	4,681,903	0.77	3,605,779	213,447	442,160	3,042	16,173,051
2044	16,173,051	(1,853,166)	(3,015,505)	0	3,015,505	(3,460,883)	4,681,903	0.79	3,704,640	243,758	460,932	3,474	16,881,214
2045	16,881,214	(1,826,572)	(3,053,721)	0	3,053,721	(3,536,034)	4,663,242	0.81	3,791,042	255,007	481,115	3,634	17,620,970
2046	17,620,970	(1,866,745)	(3,206,450)	0	3,206,450	(3,608,982)	4,756,548	0.84	3,972,916	363,934	502,198	5,186	18,492,288
2047	18,492,288	(1,810,502)	(3,195,109)	0	3,195,109	(3,686,688)	4,689,054	0.86	4,023,924	337,236	527,030	4,806	19,361,360
2048	19,361,360	(1,836,374)	(3,329,620)	0	3,329,620	(3,766,019)	4,689,054	0.88	4,134,250	368,231	551,799	5,247	20,286,637
2049	20,286,637	(1,845,132)	(3,437,224)	0	3,437,224	(3,858,013)	4,689,054	0.91	4,247,601	389,588	578,169	5,552	21,259,946
2050	21,259,946	(1,810,502)	(3,465,186)	0	3,465,186	(3,953,110)	4,689,054	0.93	4,364,060	410,949	605,908	5,856	22,282,660
2051	22,282,660	(1,855,095)	(3,647,880)	0	3,647,880	(24,681,627)	2,343,401	0.96	2,240,779	(22,440,847)	635,056	(476,868)	(0)

TABLE 12-34
GROWTH STUDIES HOTEL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Gross Population Growth	2,566,140	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	2.80% - 2.85%	4.20% - 4.25%
In-year Transactions	1.40% - 1.43%	2.10% - 2.13%
New Debt Term (Years)	10	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2051	\$149,623	
Discount Rate Applied to Post 2051 Debt Payments	2.85%	

Calculated Development Charge per Capita	\$0.15

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per Capita	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	13,822	(15,487)	(15,487)	0	15,487	(325)	86,024	0.15	12,816	12,491	387	175	26,875
2027	26,875	(14,044)	(14,429)	0	14,429	(2,305)	88,509	0.15	13,548	11,243	766	160	39,044
2028	39,044	(14,226)	(15,017)	0	15,017	(4,183)	88,407	0.16	13,903	9,720	1,113	139	50,015
2029	50,015	(14,055)	(15,243)	0	15,243	(6,130)	88,610	0.16	14,317	8,187	1,425	117	59,744
2030	59,744	(14,253)	(15,882)	0	15,882	(8,115)	88,407	0.17	14,676	6,561	1,703	93	68,102
2031	68,102	(14,692)	(16,819)	0	16,819	(10,189)	90,384	0.17	15,416	5,227	1,941	74	75,344
2032	75,344	(14,064)	(16,542)	0	16,542	(12,359)	92,588	0.18	16,225	3,866	2,147	55	81,412
2033	81,412	(14,004)	(16,923)	0	16,923	(14,506)	92,385	0.18	16,633	2,127	2,320	30	85,890
2034	85,890	(13,897)	(17,254)	0	17,254	(16,702)	92,588	0.18	17,127	425	2,448	6	88,768
2035	88,768	(13,902)	(17,734)	0	17,734	(18,944)	92,385	0.19	17,558	(1,386)	2,530	(29)	89,883
2036	89,883	(14,113)	(18,496)	0	18,496	(20,928)	94,134	0.20	18,381	(2,547)	2,562	(54)	89,843
2037	89,843	(13,713)	(18,465)	0	18,465	(21,340)	95,503	0.20	19,159	(2,181)	2,561	(46)	90,177
2038	90,177	(13,462)	(18,624)	0	18,624	(21,853)	95,706	0.21	19,726	(2,127)	2,570	(45)	90,575
2039	90,575	(13,513)	(19,207)	0	19,207	(22,327)	95,503	0.21	20,224	(2,103)	2,581	(45)	91,009
2040	91,009	(13,210)	(19,291)	0	19,291	(22,828)	95,706	0.22	20,823	(2,005)	2,594	(43)	91,555
2041	91,555	(13,381)	(20,077)	0	20,077	(23,265)	100,953	0.22	22,566	(699)	2,609	(15)	93,450
2042	93,450	(12,715)	(19,601)	0	19,601	(23,683)	106,606	0.23	24,483	801	2,663	11	96,926
2043	96,926	(13,013)	(20,610)	0	20,610	(24,091)	106,808	0.24	25,203	1,111	2,762	16	100,815
2044	100,815	(13,161)	(21,415)	0	21,415	(24,578)	106,606	0.24	25,844	1,266	2,873	18	104,973
2045	104,973	(12,972)	(21,687)	0	21,687	(25,112)	106,606	0.25	26,553	1,441	2,992	21	109,426
2046	109,426	(13,257)	(22,771)	0	22,771	(25,630)	114,160	0.26	29,214	3,584	3,119	51	116,180
2047	116,180	(12,858)	(22,691)	0	22,691	(26,182)	121,714	0.26	32,001	5,820	3,311	83	125,393
2048	125,393	(13,041)	(23,646)	0	23,646	(26,745)	121,740	0.27	32,886	6,140	3,574	88	135,195
2049	135,195	(13,104)	(24,410)	0	24,410	(27,399)	121,537	0.28	33,731	6,332	3,853	90	145,471
2050	145,471	(12,858)	(24,609)	0	24,609	(28,074)	121,714	0.29	34,706	6,632	4,146	95	156,343
2051	156,343	(13,174)	(25,906)	0	25,906	(175,282)	60,857	0.29	17,829	(157,453)	4,456	(3,346)	0

TABLE 12-35
COURT SERVICES RESIDENTIAL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Gross Population Growth	712,123	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	2.80% - 2.85%	4.20% - 4.25%
In-year Transactions	1.40% - 1.43%	2.10% - 2.13%
New Debt Term (Years)	10	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2051	\$0	
Discount Rate Applied to Post 2051 Debt Payments	0.00%	

Calculated Development Charge per Capita	\$11.48

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual Gross Population Growth	Development Charge (Inflated) per Capita	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	(5,634,319)	0	0	(272,004)	0	0	23,644	11.48	271,445	(559)	(236,641)	(12)	(5,871,532)
2027	(5,871,532)	0	0	(272,004)	0	0	23,038	11.80	271,740	(264)	(249,540)	(6)	(6,121,341)
2028	(6,121,341)	0	0	(272,004)	0	0	23,038	12.12	279,191	7,186	(260,157)	102	(6,374,209)
2029	(6,374,209)	0	0	(241,954)	0	0	23,038	12.45	286,845	44,891	(270,904)	640	(6,599,582)
2030	(6,599,582)	0	0	0	0	0	23,038	12.79	294,710	294,710	(280,482)	4,200	(6,581,155)
2031	(6,581,155)	0	0	0	0	0	24,843	13.14	326,520	326,520	(279,699)	4,653	(6,529,681)
2032	(6,529,681)	0	0	0	0	0	26,649	13.50	359,854	359,854	(277,511)	5,128	(6,442,211)
2033	(6,442,211)	0	0	0	0	0	26,649	13.87	369,720	369,720	(273,794)	5,269	(6,341,016)
2034	(6,341,016)	0	0	0	0	0	26,649	14.25	379,857	379,857	(269,493)	5,413	(6,225,240)
2035	(6,225,240)	0	0	0	0	0	26,649	14.64	390,271	390,271	(264,573)	5,561	(6,093,980)
2036	(6,093,980)	0	0	0	0	0	26,782	15.05	402,974	402,974	(258,994)	5,742	(5,944,257)
2037	(5,944,257)	0	0	0	0	0	26,915	15.46	416,080	416,080	(252,631)	5,929	(5,774,879)
2038	(5,774,879)	0	0	0	0	0	26,915	15.88	427,488	427,488	(245,432)	6,092	(5,586,731)
2039	(5,586,731)	0	0	0	0	0	26,915	16.32	439,209	439,209	(237,436)	6,259	(5,378,700)
2040	(5,378,700)	0	0	0	0	0	26,915	16.77	451,251	451,251	(228,595)	6,430	(5,149,614)
2041	(5,149,614)	0	0	0	0	0	27,607	17.23	475,537	475,537	(218,859)	6,776	(4,886,159)
2042	(4,886,159)	0	0	0	0	0	28,298	17.70	500,816	500,816	(207,662)	7,137	(4,585,868)
2043	(4,585,868)	0	0	0	0	0	28,298	18.18	514,547	514,547	(194,899)	7,332	(4,258,888)
2044	(4,258,888)	0	0	0	0	0	28,298	18.68	528,655	528,655	(181,003)	7,533	(3,903,703)
2045	(3,903,703)	0	0	0	0	0	28,298	19.19	543,149	543,149	(165,907)	7,740	(3,518,721)
2046	(3,518,721)	0	0	0	0	0	31,699	19.72	625,093	625,093	(149,546)	8,908	(3,034,266)
2047	(3,034,266)	0	0	0	0	0	35,099	20.26	711,122	711,122	(128,956)	10,133	(2,441,967)
2048	(2,441,967)	0	0	0	0	0	35,099	20.82	730,620	730,620	(103,784)	10,411	(1,804,720)
2049	(1,804,720)	0	0	0	0	0	35,099	21.39	750,651	750,651	(76,701)	10,697	(1,120,072)
2050	(1,120,072)	0	0	0	0	0	35,099	21.97	771,232	771,232	(47,603)	10,990	(385,453)
2051	(385,453)	0	0	0	0	0	17,549	22.58	396,189	396,189	(16,382)	5,646	(0)

TABLE 12-36
COURT SERVICES RETAIL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Gross Population Growth	19,228,833	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	2.80% - 2.85%	4.20% - 4.25%
In-year Transactions	1.40% - 1.43%	2.10% - 2.13%
New Debt Term (Years)	10	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2051	\$0	
Discount Rate Applied to Post 2051 Debt Payments	0.00%	

Calculated Development Charge per Capita	\$0.03

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per Capita	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	(358,102)	0	0	(17,215)	0	0	943,722	0.03	25,287	8,072	(15,040)	113	(364,957)
2027	(364,957)	0	0	(17,215)	0	0	631,176	0.03	17,376	161	(15,511)	2	(380,305)
2028	(380,305)	0	0	(17,215)	0	0	631,198	0.03	17,853	638	(16,163)	9	(395,821)
2029	(395,821)	0	0	(15,313)	0	0	631,154	0.03	18,341	3,028	(16,822)	43	(409,572)
2030	(409,572)	0	0	0	0	0	631,198	0.03	18,845	18,845	(17,407)	269	(407,865)
2031	(407,865)	0	0	0	0	0	670,235	0.03	20,559	20,559	(17,334)	293	(404,347)
2032	(404,347)	0	0	0	0	0	721,519	0.03	22,739	22,739	(17,185)	324	(398,469)
2033	(398,469)	0	0	0	0	0	721,563	0.03	23,364	23,364	(16,935)	333	(391,707)
2034	(391,707)	0	0	0	0	0	721,519	0.03	24,003	24,003	(16,648)	342	(384,009)
2035	(384,009)	0	0	0	0	0	721,563	0.03	24,663	24,663	(16,320)	351	(375,315)
2036	(375,315)	0	0	0	0	0	734,696	0.04	25,800	25,800	(15,951)	368	(365,098)
2037	(365,098)	0	0	0	0	0	746,847	0.04	26,946	26,946	(15,517)	384	(353,285)
2038	(353,285)	0	0	0	0	0	746,804	0.04	27,683	27,683	(15,015)	394	(340,222)
2039	(340,222)	0	0	0	0	0	746,847	0.04	28,444	28,444	(14,459)	405	(325,832)
2040	(325,832)	0	0	0	0	0	746,804	0.04	29,222	29,222	(13,848)	416	(310,042)
2041	(310,042)	0	0	0	0	0	782,954	0.04	31,476	31,476	(13,177)	449	(291,294)
2042	(291,294)	0	0	0	0	0	830,765	0.04	34,314	34,314	(12,380)	489	(268,870)
2043	(268,870)	0	0	0	0	0	834,139	0.04	35,398	35,398	(11,427)	504	(244,395)
2044	(244,395)	0	0	0	0	0	834,183	0.04	36,371	36,371	(10,387)	518	(217,893)
2045	(217,893)	0	0	0	0	0	830,765	0.04	37,215	37,215	(9,260)	530	(189,408)
2046	(189,408)	0	0	0	0	0	846,228	0.05	38,947	38,947	(8,050)	555	(157,956)
2047	(157,956)	0	0	0	0	0	782,951	0.05	37,022	37,022	(6,713)	528	(127,119)
2048	(127,119)	0	0	0	0	0	782,945	0.05	38,037	38,037	(5,403)	542	(93,942)
2049	(93,942)	0	0	0	0	0	782,989	0.05	39,082	39,082	(3,993)	557	(58,296)
2050	(58,296)	0	0	0	0	0	782,951	0.05	40,152	40,152	(2,478)	572	(20,049)
2051	(20,049)	0	0	0	0	0	391,117	0.05	20,608	20,608	(852)	294	(0)

TABLE 12-37
COURT SERVICES INDUSTRIAL/OFFICE/INSTITUTIONAL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Gross Population Growth	112,958,175	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	2.80% - 2.85%	4.20% - 4.25%
In-year Transactions	1.40% - 1.43%	2.10% - 2.13%
New Debt Term (Years)	10	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2051	\$0	
Discount Rate Applied to Post 2051 Debt Payments	0.00%	

Calculated Development Charge per Capita	\$0.02

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per Capita	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	(1,411,517)	0	0	(70,199)	0	0	4,524,764	0.02	81,718	11,519	(59,284)	161	(1,459,120)
2027	(1,459,120)	0	0	(70,199)	0	0	3,970,635	0.02	73,676	3,477	(62,013)	50	(1,517,606)
2028	(1,517,606)	0	0	(70,199)	0	0	3,970,635	0.02	75,696	5,497	(64,498)	78	(1,576,528)
2029	(1,576,528)	0	0	(62,443)	0	0	3,970,635	0.02	77,772	15,328	(67,002)	218	(1,627,984)
2030	(1,627,984)	0	0	0	0	0	3,970,635	0.02	79,904	79,904	(69,189)	1,139	(1,616,131)
2031	(1,616,131)	0	0	0	0	0	4,210,868	0.02	87,062	87,062	(68,686)	1,241	(1,596,514)
2032	(1,596,514)	0	0	0	0	0	4,350,545	0.02	92,416	92,416	(67,852)	1,317	(1,570,633)
2033	(1,570,633)	0	0	0	0	0	4,350,545	0.02	94,949	94,949	(66,752)	1,353	(1,541,083)
2034	(1,541,083)	0	0	0	0	0	4,350,545	0.02	97,553	97,553	(65,496)	1,390	(1,507,636)
2035	(1,507,636)	0	0	0	0	0	4,350,545	0.02	100,227	100,227	(64,075)	1,428	(1,470,055)
2036	(1,470,055)	0	0	0	0	0	4,429,570	0.02	104,846	104,846	(62,477)	1,494	(1,426,192)
2037	(1,426,192)	0	0	0	0	0	4,350,223	0.02	105,791	105,791	(60,613)	1,508	(1,379,507)
2038	(1,379,507)	0	0	0	0	0	4,350,223	0.02	108,691	108,691	(58,629)	1,549	(1,327,896)
2039	(1,327,896)	0	0	0	0	0	4,350,223	0.03	111,671	111,671	(56,436)	1,591	(1,271,068)
2040	(1,271,068)	0	0	0	0	0	4,350,223	0.03	114,733	114,733	(54,020)	1,635	(1,208,721)
2041	(1,208,721)	0	0	0	0	0	4,560,903	0.03	123,588	123,588	(51,371)	1,761	(1,134,742)
2042	(1,134,742)	0	0	0	0	0	4,663,242	0.03	129,825	129,825	(48,227)	1,850	(1,051,293)
2043	(1,051,293)	0	0	0	0	0	4,681,903	0.03	133,919	133,919	(44,680)	1,908	(960,146)
2044	(960,146)	0	0	0	0	0	4,681,903	0.03	137,590	137,590	(40,806)	1,961	(861,402)
2045	(861,402)	0	0	0	0	0	4,663,242	0.03	140,799	140,799	(36,610)	2,006	(755,205)
2046	(755,205)	0	0	0	0	0	4,756,548	0.03	147,554	147,554	(32,096)	2,103	(637,645)
2047	(637,645)	0	0	0	0	0	4,689,054	0.03	149,449	149,449	(27,100)	2,130	(513,166)
2048	(513,166)	0	0	0	0	0	4,689,054	0.03	153,546	153,546	(21,810)	2,188	(379,242)
2049	(379,242)	0	0	0	0	0	4,689,054	0.03	157,756	157,756	(16,118)	2,248	(235,356)
2050	(235,356)	0	0	0	0	0	4,689,054	0.03	162,081	162,081	(10,003)	2,310	(80,967)
2051	(80,967)	0	0	0	0	0	2,343,401	0.04	83,223	83,223	(3,441)	1,186	(0)

TABLE 12-38
COURT SERVICES HOTEL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Gross Population Growth	2,566,140	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	2.80% - 2.85%	4.20% - 4.25%
In-year Transactions	1.40% - 1.43%	2.10% - 2.13%
New Debt Term (Years)	10	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2051	\$0	
Discount Rate Applied to Post 2051 Debt Payments	0.00%	

Calculated Development Charge per Capita	\$0.01

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per Capita	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	(9,867)	0	0	(474)	0	0	86,024	0.01	479	5	(414)	0	(10,277)
2027	(10,277)	0	0	(474)	0	0	88,509	0.01	506	32	(437)	0	(10,682)
2028	(10,682)	0	0	(474)	0	0	88,407	0.01	520	45	(454)	1	(11,090)
2029	(11,090)	0	0	(422)	0	0	88,610	0.01	535	113	(471)	2	(11,446)
2030	(11,446)	0	0	0	0	0	88,407	0.01	548	548	(486)	8	(11,377)
2031	(11,377)	0	0	0	0	0	90,384	0.01	576	576	(484)	8	(11,276)
2032	(11,276)	0	0	0	0	0	92,588	0.01	606	606	(479)	9	(11,140)
2033	(11,140)	0	0	0	0	0	92,385	0.01	622	622	(473)	9	(10,983)
2034	(10,983)	0	0	0	0	0	92,588	0.01	640	640	(467)	9	(10,801)
2035	(10,801)	0	0	0	0	0	92,385	0.01	656	656	(459)	9	(10,595)
2036	(10,595)	0	0	0	0	0	94,134	0.01	687	687	(450)	10	(10,348)
2037	(10,348)	0	0	0	0	0	95,503	0.01	716	716	(440)	10	(10,062)
2038	(10,062)	0	0	0	0	0	95,706	0.01	737	737	(428)	11	(9,742)
2039	(9,742)	0	0	0	0	0	95,503	0.01	756	756	(414)	11	(9,390)
2040	(9,390)	0	0	0	0	0	95,706	0.01	778	778	(399)	11	(9,000)
2041	(9,000)	0	0	0	0	0	100,953	0.01	843	843	(382)	12	(8,527)
2042	(8,527)	0	0	0	0	0	106,606	0.01	915	915	(362)	13	(7,961)
2043	(7,961)	0	0	0	0	0	106,808	0.01	942	942	(338)	13	(7,345)
2044	(7,345)	0	0	0	0	0	106,606	0.01	966	966	(312)	14	(6,677)
2045	(6,677)	0	0	0	0	0	106,606	0.01	992	992	(284)	14	(5,955)
2046	(5,955)	0	0	0	0	0	114,160	0.01	1,092	1,092	(253)	16	(5,101)
2047	(5,101)	0	0	0	0	0	121,714	0.01	1,196	1,196	(217)	17	(4,105)
2048	(4,105)	0	0	0	0	0	121,740	0.01	1,229	1,229	(174)	18	(3,033)
2049	(3,033)	0	0	0	0	0	121,537	0.01	1,260	1,260	(129)	18	(1,883)
2050	(1,883)	0	0	0	0	0	121,714	0.01	1,297	1,297	(80)	18	(648)
2051	(648)	0	0	0	0	0	60,857	0.01	666	666	(28)	9	(0)

TABLE 12-39
SENIORS SERVICES RESIDENTIAL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Gross Population Growth	712,123	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	2.80% - 2.85%	4.20% - 4.25%
In-year Transactions	1.40% - 1.43%	2.10% - 2.13%
New Debt Term (Years)	10	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2051	\$95,994,918	
Discount Rate Applied to Post 2051 Debt Payments	2.85%	

Calculated Development Charge per Capita	\$52.42

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual Gross Population Growth	Development Charge (Inflated) per Capita	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	24,758,082	(205,000)	(205,000)	0	205,000	(4,305)	23,644	52.42	1,239,482	1,235,177	693,226	17,292	26,703,778
2027	26,703,778	0	0	0	0	(26,451)	23,038	53.86	1,240,829	1,214,377	761,058	17,305	28,696,518
2028	28,696,518	0	0	0	0	(26,451)	23,038	55.34	1,274,849	1,248,398	817,851	17,790	30,780,556
2029	30,780,556	0	0	0	0	(26,451)	23,038	56.85	1,309,802	1,283,351	877,246	18,288	32,959,441
2030	32,959,441	0	0	0	0	(26,451)	23,038	58.41	1,345,714	1,319,263	939,344	18,799	35,236,847
2031	35,236,847	0	0	0	0	(26,451)	24,843	60.01	1,490,967	1,464,516	1,004,250	20,869	37,726,482
2032	37,726,482	0	0	0	0	(26,451)	26,649	61.66	1,643,174	1,616,723	1,075,205	23,038	40,441,448
2033	40,441,448	0	0	0	0	(26,451)	26,649	63.35	1,688,226	1,661,775	1,152,581	23,680	43,279,484
2034	43,279,484	0	0	0	0	(26,451)	26,649	65.09	1,734,513	1,708,062	1,233,465	24,340	46,245,351
2035	46,245,351	0	0	0	0	(26,451)	26,649	66.87	1,782,069	1,755,618	1,317,993	25,018	49,343,979
2036	49,343,979	0	0	0	0	(22,146)	26,782	68.71	1,840,073	1,817,927	1,406,303	25,905	52,594,114
2037	52,594,114	0	0	0	0	0	26,915	70.59	1,899,918	1,899,918	1,498,932	27,074	56,020,038
2038	56,020,038	0	0	0	0	0	26,915	72.52	1,952,009	1,952,009	1,596,571	27,816	59,596,434
2039	59,596,434	0	0	0	0	0	26,915	74.51	2,005,528	2,005,528	1,698,498	28,579	63,329,039
2040	63,329,039	0	0	0	0	0	26,915	76.56	2,060,515	2,060,515	1,804,878	29,362	67,223,794
2041	67,223,794	0	0	0	0	0	27,607	78.65	2,171,411	2,171,411	1,915,878	30,943	71,342,026
2042	71,342,026	0	0	0	0	0	28,298	80.81	2,286,840	2,286,840	2,033,248	32,587	75,694,702
2043	75,694,702	0	0	0	0	0	28,298	83.03	2,349,540	2,349,540	2,157,299	33,481	80,235,021
2044	80,235,021	0	0	0	0	0	28,298	85.30	2,413,958	2,413,958	2,286,698	34,399	84,970,077
2045	84,970,077	0	0	0	0	0	28,298	87.64	2,480,143	2,480,143	2,421,647	35,342	89,907,209
2046	89,907,209	0	0	0	0	0	31,699	90.05	2,854,319	2,854,319	2,562,355	40,674	95,364,557
2047	95,364,557	0	0	0	0	0	35,099	92.51	3,247,148	3,247,148	2,717,890	46,272	101,375,867
2048	101,375,867	(14,055,601)	(25,484,898)	0	25,484,898	(541,554)	35,099	95.05	3,336,177	2,794,623	2,889,212	39,823	107,099,525
2049	107,099,525	(28,111,203)	(52,367,263)	0	52,367,263	(4,408,755)	35,099	97.66	3,427,646	(981,109)	3,052,336	(20,849)	109,149,904
2050	109,149,904	(14,055,601)	(26,901,522)	0	26,901,522	(10,640,243)	35,099	100.33	3,521,624	(7,118,619)	3,110,772	(151,271)	104,990,786
2051	104,990,786	0	0	0	0	(107,545,220)	17,549	103.08	1,809,089	(105,736,131)	2,992,237	(2,246,893)	(0)

TABLE 12-40
POLICE SERVICES RESIDENTIAL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Gross Population Growth	712,123	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	2.80% - 2.85%	4.20% - 4.25%
In-year Transactions	1.40% - 1.43%	2.10% - 2.13%
New Debt Term (Years)	10	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2051	\$24,619,874	
Discount Rate Applied to Post 2051 Debt Payments	2.81%	

Calculated Development Charge per Capita	\$321.26

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual Gross Population Growth	Development Charge (Inflated) per Capita	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	(9,016,632)	(11,718,901)	(11,718,901)	(6,167,824)	11,718,901	(246,097)	23,644	321.26	7,595,778	1,181,857	(378,699)	16,546	(8,196,928)
2027	(8,196,928)	(9,468,691)	(9,728,299)	(6,440,609)	9,728,299	(1,718,814)	23,038	330.07	7,604,031	(555,392)	(348,369)	(11,802)	(9,112,491)
2028	(9,112,491)	(4,307,047)	(4,546,462)	(6,510,279)	4,546,462	(2,866,857)	23,038	339.11	7,812,515	(1,564,621)	(387,281)	(33,248)	(11,097,642)
2029	(11,097,642)	(5,056,615)	(5,484,042)	(6,331,641)	5,484,042	(3,474,772)	23,038	348.41	8,026,715	(1,779,699)	(471,650)	(37,819)	(13,386,809)
2030	(13,386,809)	(4,918,606)	(5,480,624)	(4,824,289)	5,480,624	(4,183,948)	23,038	357.97	8,246,787	(761,450)	(568,939)	(16,181)	(14,733,379)
2031	(14,733,379)	(4,027,797)	(4,611,077)	(3,846,699)	4,611,077	(4,874,277)	24,843	367.78	9,136,927	415,951	(626,169)	5,927	(14,937,669)
2032	(14,937,669)	(15,428,289)	(18,146,782)	(2,531,551)	18,146,782	(5,758,260)	26,649	377.86	10,069,679	1,779,868	(634,851)	25,363	(13,767,289)
2033	(13,767,289)	(16,244,417)	(19,630,572)	(2,427,616)	19,630,572	(8,136,705)	26,649	388.22	10,345,764	(218,557)	(585,110)	(4,644)	(14,575,600)
2034	(14,575,600)	(5,649,478)	(7,014,297)	(2,123,430)	7,014,297	(10,407,423)	26,649	398.87	10,629,420	(1,901,433)	(619,463)	(40,405)	(17,136,901)
2035	(17,136,901)	(3,754,669)	(4,789,547)	(1,954,886)	4,789,547	(11,267,303)	26,649	409.80	10,920,852	(2,301,337)	(728,318)	(48,903)	(20,215,459)
2036	(20,215,459)	(2,398,033)	(3,142,859)	(1,164,890)	3,142,859	(11,605,644)	26,782	421.04	11,276,312	(1,494,222)	(859,157)	(31,752)	(22,600,590)
2037	(22,600,590)	(4,636,628)	(6,243,369)	(381,243)	6,243,369	(10,605,277)	26,915	432.58	11,643,053	656,533	(960,525)	9,356	(22,895,226)
2038	(22,895,226)	(4,636,133)	(6,413,862)	0	6,413,862	(10,268,310)	26,915	444.44	11,962,277	1,693,968	(973,047)	24,139	(22,150,166)
2039	(22,150,166)	(16,018,922)	(22,769,001)	0	22,769,001	(10,837,443)	26,915	456.63	12,290,253	1,452,811	(941,382)	20,703	(21,618,035)
2040	(21,618,035)	(16,323,956)	(23,838,729)	0	23,838,729	(13,095,703)	26,915	469.15	12,627,222	(468,481)	(918,766)	(9,955)	(23,015,238)
2041	(23,015,238)	(6,630,569)	(9,948,451)	0	9,948,451	(15,193,258)	27,607	482.01	13,306,818	(1,886,440)	(978,148)	(40,087)	(25,919,913)
2042	(25,919,913)	(4,909,198)	(7,567,670)	0	7,567,670	(15,545,313)	28,298	495.23	14,014,187	(1,531,126)	(1,101,596)	(32,536)	(28,585,172)
2043	(28,585,172)	(2,389,472)	(3,784,430)	0	3,784,430	(14,065,197)	28,298	508.81	14,398,422	333,225	(1,214,870)	4,748	(29,462,068)
2044	(29,462,068)	(1,891,096)	(3,077,224)	0	3,077,224	(12,268,890)	28,298	522.76	14,793,191	2,524,301	(1,252,138)	35,971	(28,153,933)
2045	(28,153,933)	(2,109,301)	(3,526,396)	0	3,526,396	(11,816,531)	28,298	537.09	15,198,784	3,382,253	(1,196,542)	48,197	(25,920,025)
2046	(25,920,025)	(2,106,834)	(3,618,844)	0	3,618,844	(11,690,125)	31,699	551.81	17,491,802	5,801,677	(1,101,601)	82,674	(21,137,276)
2047	(21,137,276)	(2,106,834)	(3,718,064)	0	3,718,064	(11,687,907)	35,099	566.94	19,899,133	8,211,226	(898,334)	117,010	(13,707,374)
2048	(13,707,374)	(2,106,834)	(3,820,004)	0	3,820,004	(11,359,853)	35,099	582.49	20,444,718	9,084,865	(582,563)	129,459	(5,075,613)
2049	(5,075,613)	(2,106,834)	(3,924,739)	0	3,924,739	(10,679,070)	35,099	598.46	21,005,262	10,326,192	(215,714)	147,148	5,182,014
2050	5,182,014	(2,106,834)	(4,032,346)	0	4,032,346	(8,221,504)	35,099	614.87	21,581,174	13,359,670	147,687	190,375	18,879,746
2051	18,879,746	(2,106,834)	(4,142,903)	0	4,142,903	(30,100,215)	17,549	631.72	11,086,439	(19,013,776)	538,073	(404,043)	(0)

TABLE 12-41
POLICE SERVICES RETAIL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Gross Population Growth	19,228,833	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	2.80% - 2.85%	4.20% - 4.25%
In-year Transactions	1.40% - 1.43%	2.10% - 2.13%
New Debt Term (Years)	10	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2051	\$1,558,149	
Discount Rate Applied to Post 2051 Debt Payments	2.83%	

Calculated Development Charge per Capita	\$0.75

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per Capita	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	(604,354)	(741,669)	(741,669)	(390,351)	741,669	(15,575)	943,722	0.75	707,248	301,322	(25,383)	4,219	(324,196)
2027	(324,196)	(599,257)	(615,687)	(407,615)	615,687	(108,781)	631,176	0.77	485,987	(30,409)	(13,778)	(646)	(369,029)
2028	(369,029)	(272,585)	(287,738)	(412,024)	287,738	(181,438)	631,198	0.79	499,329	(94,134)	(15,684)	(2,000)	(480,847)
2029	(480,847)	(320,024)	(347,076)	(400,719)	347,076	(219,912)	631,154	0.81	512,984	(107,647)	(20,436)	(2,287)	(611,217)
2030	(611,217)	(311,290)	(346,859)	(305,321)	346,859	(264,795)	631,198	0.84	527,085	(43,031)	(25,977)	(914)	(681,139)
2031	(681,139)	(254,912)	(291,827)	(243,451)	291,827	(308,485)	670,235	0.86	575,029	23,093	(28,948)	329	(686,665)
2032	(686,665)	(976,430)	(1,148,478)	(160,217)	1,148,478	(364,430)	721,519	0.88	636,000	111,352	(29,183)	1,587	(602,910)
2033	(602,910)	(1,028,081)	(1,242,385)	(153,640)	1,242,385	(514,958)	721,563	0.91	653,477	(15,121)	(25,624)	(321)	(643,975)
2034	(643,975)	(357,546)	(443,923)	(134,388)	443,923	(658,668)	721,519	0.93	671,353	(121,703)	(27,369)	(2,586)	(795,633)
2035	(795,633)	(237,626)	(303,122)	(123,721)	303,122	(713,088)	721,563	0.96	689,802	(147,008)	(33,814)	(3,124)	(979,579)
2036	(979,579)	(151,767)	(198,906)	(73,724)	198,906	(734,501)	734,696	0.98	721,614	(86,611)	(41,632)	(1,840)	(1,109,663)
2037	(1,109,663)	(293,444)	(395,132)	(24,128)	395,132	(671,190)	746,847	1.01	753,661	58,343	(47,161)	831	(1,097,650)
2038	(1,097,650)	(293,413)	(405,922)	0	405,922	(649,863)	746,804	1.04	774,279	124,416	(46,650)	1,773	(1,018,111)
2039	(1,018,111)	(1,013,810)	(1,441,011)	0	1,441,011	(685,883)	746,847	1.07	795,554	109,671	(43,270)	1,563	(950,147)
2040	(950,147)	(1,033,115)	(1,508,712)	0	1,508,712	(828,804)	746,804	1.09	817,319	(11,486)	(40,381)	(244)	(1,002,257)
2041	(1,002,257)	(419,637)	(629,620)	0	629,620	(961,555)	782,954	1.12	880,376	(81,179)	(42,596)	(1,725)	(1,127,758)
2042	(1,127,758)	(310,695)	(478,945)	0	478,945	(983,836)	830,765	1.16	959,748	(24,088)	(47,930)	(512)	(1,200,287)
2043	(1,200,287)	(151,226)	(239,510)	0	239,510	(890,162)	834,139	1.19	990,066	99,904	(51,012)	1,424	(1,149,971)
2044	(1,149,971)	(119,684)	(194,752)	0	194,752	(776,477)	834,183	1.22	1,017,265	240,788	(48,874)	3,431	(954,626)
2045	(954,626)	(133,494)	(223,180)	0	223,180	(747,848)	830,765	1.25	1,040,874	293,026	(40,572)	4,176	(697,996)
2046	(697,996)	(133,338)	(229,030)	0	229,030	(739,848)	846,228	1.29	1,089,316	349,469	(29,665)	4,980	(373,212)
2047	(373,212)	(133,338)	(235,310)	0	235,310	(739,707)	782,951	1.32	1,035,495	295,788	(15,862)	4,215	(89,070)
2048	(89,070)	(133,338)	(241,761)	0	241,761	(718,945)	782,945	1.36	1,063,879	344,933	(3,785)	4,915	256,993
2049	256,993	(133,338)	(248,390)	0	248,390	(675,860)	782,989	1.40	1,093,108	417,249	7,324	5,946	687,511
2050	687,511	(133,338)	(255,200)	0	255,200	(520,325)	782,951	1.43	1,123,024	602,699	19,594	8,588	1,318,393
2051	1,318,393	(133,338)	(262,197)	0	262,197	(1,904,132)	391,117	1.47	576,379	(1,327,753)	37,574	(28,215)	(0)

TABLE 12-42
POLICE SERVICES INDUSTRIAL/OFFICE/INSTITUTIONAL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Gross Population Growth	112,958,175	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	2.80% - 2.85%	4.20% - 4.25%
In-year Transactions	1.40% - 1.43%	2.10% - 2.13%
New Debt Term (Years)	10	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2051	\$6,353,884	
Discount Rate Applied to Post 2051 Debt Payments	2.83%	

Calculated Development Charge per Capita	\$0.51

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per Capita	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	(1,686,624)	(3,024,408)	(3,024,408)	(1,591,789)	3,024,408	(63,513)	4,524,764	0.51	2,314,318	659,017	(70,838)	9,226	(1,089,219)
2027	(1,089,219)	(2,443,675)	(2,510,674)	(1,662,189)	2,510,674	(443,591)	3,970,635	0.53	2,086,576	(19,204)	(46,292)	(408)	(1,155,123)
2028	(1,155,123)	(1,111,560)	(1,173,348)	(1,680,169)	1,173,348	(739,877)	3,970,635	0.54	2,143,785	(276,262)	(49,093)	(5,871)	(1,486,348)
2029	(1,486,348)	(1,305,008)	(1,415,319)	(1,634,067)	1,415,319	(896,767)	3,970,635	0.55	2,202,562	(328,272)	(63,170)	(6,976)	(1,884,765)
2030	(1,884,765)	(1,269,391)	(1,414,436)	(1,245,050)	1,414,436	(1,079,791)	3,970,635	0.57	2,262,951	(61,890)	(80,103)	(1,315)	(2,028,073)
2031	(2,028,073)	(1,039,492)	(1,190,024)	(992,754)	1,190,024	(1,257,951)	4,210,868	0.59	2,465,663	214,958	(86,193)	3,063	(1,896,245)
2032	(1,896,245)	(3,981,725)	(4,683,312)	(653,341)	4,683,312	(1,486,089)	4,350,545	0.60	2,617,295	477,865	(80,590)	6,810	(1,492,161)
2033	(1,492,161)	(4,192,351)	(5,066,248)	(626,518)	5,066,248	(2,099,917)	4,350,545	0.62	2,689,055	(37,379)	(63,417)	(794)	(1,593,751)
2034	(1,593,751)	(1,458,014)	(1,810,246)	(548,014)	1,810,246	(2,685,942)	4,350,545	0.64	2,762,783	(471,173)	(67,734)	(10,012)	(2,142,671)
2035	(2,142,671)	(969,003)	(1,236,084)	(504,516)	1,236,084	(2,907,860)	4,350,545	0.65	2,838,531	(573,844)	(91,064)	(12,194)	(2,819,774)
2036	(2,819,774)	(618,883)	(811,107)	(300,634)	811,107	(2,995,178)	4,429,570	0.67	2,969,331	(326,482)	(119,840)	(6,938)	(3,273,034)
2037	(3,273,034)	(1,196,619)	(1,611,285)	(98,391)	1,611,285	(2,737,004)	4,350,223	0.69	2,996,094	160,699	(139,104)	2,290	(3,249,149)
2038	(3,249,149)	(1,196,491)	(1,655,286)	0	1,655,286	(2,650,040)	4,350,223	0.71	3,078,240	428,200	(138,089)	6,102	(2,952,936)
2039	(2,952,936)	(4,134,155)	(5,876,212)	0	5,876,212	(2,796,922)	4,350,223	0.73	3,162,637	365,716	(125,500)	5,211	(2,707,509)
2040	(2,707,509)	(4,212,878)	(6,152,287)	0	6,152,287	(3,379,732)	4,350,223	0.75	3,249,349	(130,383)	(115,069)	(2,771)	(2,955,732)
2041	(2,955,732)	(1,711,214)	(2,567,491)	0	2,567,491	(3,921,068)	4,560,903	0.77	3,500,118	(420,950)	(125,619)	(8,945)	(3,511,246)
2042	(3,511,246)	(1,266,963)	(1,953,060)	0	1,953,060	(4,011,926)	4,663,242	0.79	3,676,773	(335,154)	(149,228)	(7,122)	(4,002,749)
2043	(4,002,749)	(616,674)	(976,684)	0	976,684	(3,629,939)	4,681,903	0.81	3,792,698	162,759	(170,117)	2,319	(4,007,788)
2044	(4,007,788)	(488,053)	(794,168)	0	794,168	(3,166,349)	4,681,903	0.83	3,896,684	730,335	(170,331)	10,407	(3,437,376)
2045	(3,437,376)	(544,367)	(910,091)	0	910,091	(3,049,604)	4,663,242	0.86	3,987,564	937,960	(146,088)	13,366	(2,632,139)
2046	(2,632,139)	(543,731)	(933,949)	0	933,949	(3,016,981)	4,756,548	0.88	4,178,867	1,161,886	(111,866)	16,557	(1,565,562)
2047	(1,565,562)	(543,731)	(959,556)	0	959,556	(3,016,409)	4,689,054	0.90	4,232,519	1,216,110	(66,536)	17,330	(398,659)
2048	(398,659)	(543,731)	(985,865)	0	985,865	(2,931,745)	4,689,054	0.93	4,348,564	1,416,819	(16,943)	20,190	1,021,407
2049	1,021,407	(543,731)	(1,012,895)	0	1,012,895	(2,756,049)	4,689,054	0.95	4,467,791	1,711,742	29,110	24,392	2,786,652
2050	2,786,652	(543,731)	(1,040,666)	0	1,040,666	(2,121,802)	4,689,054	0.98	4,590,287	2,468,485	79,420	35,176	5,369,733
2051	5,369,733	(543,731)	(1,069,198)	0	1,069,198	(7,764,791)	2,343,401	1.01	2,356,938	(5,407,853)	153,037	(114,917)	0

TABLE 12-43
POLICE SERVICES HOTEL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Gross Population Growth	2,566,140	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	2.80% - 2.85%	4.20% - 4.25%
In-year Transactions	1.40% - 1.43%	2.10% - 2.13%
New Debt Term (Years)	10	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2051	\$42,934	
Discount Rate Applied to Post 2051 Debt Payments	2.81%	

Calculated Development Charge per Capita	\$0.16

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per Capita	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	(16,653)	(20,436)	(20,436)	(10,756)	20,436	(429)	86,024	0.16	13,391	2,206	(699)	31	(15,116)
2027	(15,116)	(16,512)	(16,965)	(11,232)	16,965	(2,997)	88,509	0.16	14,155	(74)	(642)	(2)	(15,834)
2028	(15,834)	(7,511)	(7,928)	(11,353)	7,928	(4,999)	88,407	0.16	14,527	(1,826)	(673)	(39)	(18,371)
2029	(18,371)	(8,818)	(9,563)	(11,042)	9,563	(6,060)	88,610	0.17	14,959	(2,142)	(781)	(46)	(21,340)
2030	(21,340)	(8,577)	(9,558)	(8,413)	9,558	(7,296)	88,407	0.17	15,334	(375)	(907)	(8)	(22,630)
2031	(22,630)	(7,024)	(8,041)	(6,708)	8,041	(8,500)	90,384	0.18	16,107	898	(962)	13	(22,680)
2032	(22,680)	(26,905)	(31,646)	(4,415)	31,646	(10,042)	92,588	0.18	16,952	2,495	(964)	36	(21,113)
2033	(21,113)	(28,328)	(34,233)	(4,233)	34,233	(14,189)	92,385	0.19	17,379	(1,044)	(897)	(22)	(23,077)
2034	(23,077)	(9,852)	(12,232)	(3,703)	12,232	(18,149)	92,588	0.19	17,894	(3,958)	(981)	(84)	(28,100)
2035	(28,100)	(6,548)	(8,352)	(3,409)	8,352	(19,649)	92,385	0.20	18,345	(4,713)	(1,194)	(100)	(34,108)
2036	(34,108)	(4,182)	(5,481)	(2,031)	5,481	(20,239)	94,134	0.20	19,204	(3,066)	(1,450)	(65)	(38,688)
2037	(38,688)	(8,086)	(10,888)	(665)	10,888	(18,494)	95,503	0.21	20,018	859	(1,644)	12	(39,462)
2038	(39,462)	(8,085)	(11,185)	0	11,185	(17,907)	95,706	0.22	20,610	2,704	(1,677)	39	(38,397)
2039	(38,397)	(27,935)	(39,706)	0	39,706	(18,899)	95,503	0.22	21,130	2,231	(1,632)	32	(37,766)
2040	(37,766)	(28,467)	(41,572)	0	41,572	(22,837)	95,706	0.23	21,756	(1,081)	(1,605)	(23)	(40,475)
2041	(40,475)	(11,563)	(17,349)	0	17,349	(26,495)	100,953	0.23	23,578	(2,917)	(1,720)	(62)	(45,174)
2042	(45,174)	(8,561)	(13,197)	0	13,197	(27,109)	106,606	0.24	25,581	(1,528)	(1,920)	(32)	(48,655)
2043	(48,655)	(4,167)	(6,600)	0	6,600	(24,528)	106,808	0.25	26,332	1,804	(2,068)	26	(48,893)
2044	(48,893)	(3,298)	(5,366)	0	5,366	(21,395)	106,606	0.25	27,003	5,607	(2,078)	80	(45,284)
2045	(45,284)	(3,678)	(6,150)	0	6,150	(20,607)	106,606	0.26	27,743	7,136	(1,925)	102	(39,971)
2046	(39,971)	(3,674)	(6,311)	0	6,311	(20,386)	114,160	0.27	30,523	10,137	(1,699)	144	(31,388)
2047	(31,388)	(3,674)	(6,484)	0	6,484	(20,382)	121,714	0.27	33,436	13,053	(1,334)	186	(19,482)
2048	(19,482)	(3,674)	(6,662)	0	6,662	(19,810)	121,740	0.28	34,359	14,549	(828)	207	(5,553)
2049	(5,553)	(3,674)	(6,844)	0	6,844	(18,623)	121,537	0.29	35,243	16,620	(236)	237	11,067
2050	11,067	(3,674)	(7,032)	0	7,032	(14,337)	121,714	0.30	36,262	21,925	315	312	33,619
2051	33,619	(3,674)	(7,225)	0	7,225	(52,486)	60,857	0.31	18,628	(33,858)	958	(719)	0

TABLE 12-44
PUBLIC HEALTH RESIDENTIAL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Gross Population Growth	712,123	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	2.80% - 2.85%	4.20% - 4.25%
In-year Transactions	1.40% - 1.43%	2.10% - 2.13%
New Debt Term (Years)	10	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2051	\$4,548,894	
Discount Rate Applied to Post 2051 Debt Payments	2.85%	

Calculated Development Charge per Capita	\$0.00

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual Gross Population Growth	Development Charge (Inflated) per Capita	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	18,279,983	0	0	(226,483)	0	0	23,644	0.00	0	(226,483)	511,840	(4,756)	18,560,583
2027	18,560,583	0	0	(226,483)	0	0	23,038	0.00	0	(226,483)	528,977	(4,813)	18,858,263
2028	18,858,263	(175,364)	(185,112)	(226,483)	185,112	(3,934)	23,038	0.00	0	(230,417)	537,461	(4,896)	19,160,410
2029	19,160,410	(316,888)	(343,674)	(201,462)	343,674	(31,244)	23,038	0.00	0	(232,706)	546,072	(4,945)	19,468,831
2030	19,468,831	(839,643)	(935,584)	0	935,584	(88,269)	23,038	0.00	0	(88,269)	554,862	(1,876)	19,933,548
2031	19,933,548	(199,979)	(228,938)	0	228,938	(194,251)	24,843	0.00	0	(194,251)	568,106	(4,128)	20,303,275
2032	20,303,275	(58,455)	(68,755)	0	68,755	(220,456)	26,649	0.00	0	(220,456)	578,643	(4,685)	20,656,778
2033	20,656,778	0	0	0	0	(227,887)	26,649	0.00	0	(227,887)	588,718	(4,843)	21,012,767
2034	21,012,767	(1,218,539)	(1,512,917)	0	1,512,917	(260,036)	26,649	0.00	0	(260,036)	598,864	(5,526)	21,346,068
2035	21,346,068	(2,716,553)	(3,465,301)	0	3,465,301	(497,189)	26,649	0.00	0	(497,189)	608,363	(10,565)	21,446,677
2036	21,446,677	(1,851,459)	(2,426,519)	0	2,426,519	(923,281)	26,782	0.00	0	(923,281)	611,230	(19,620)	21,115,006
2037	21,115,006	(279,476)	(376,323)	0	376,323	(1,193,535)	26,915	0.00	0	(1,193,535)	601,778	(25,363)	20,497,886
2038	20,497,886	(175,364)	(242,608)	0	242,608	(1,235,430)	26,915	0.00	0	(1,235,430)	584,190	(26,253)	19,820,393
2039	19,820,393	(316,888)	(450,419)	0	450,419	(1,243,912)	26,915	0.00	0	(1,243,912)	564,881	(26,433)	19,114,929
2040	19,114,929	(839,643)	(1,226,175)	0	1,226,175	(1,261,624)	26,915	0.00	0	(1,261,624)	544,775	(26,810)	18,371,270
2041	18,371,270	(199,979)	(300,046)	0	300,046	(1,294,542)	27,607	0.00	0	(1,294,542)	523,581	(27,509)	17,572,800
2042	17,572,800	(58,455)	(90,110)	0	90,110	(1,302,681)	28,298	0.00	0	(1,302,681)	500,825	(27,682)	16,743,262
2043	16,743,262	0	0	0	0	(1,304,989)	28,298	0.00	0	(1,304,989)	477,183	(27,731)	15,887,724
2044	15,887,724	(1,218,539)	(1,982,827)	0	1,982,827	(1,314,975)	28,298	0.00	0	(1,314,975)	452,800	(27,943)	14,997,606
2045	14,997,606	(4,847,487)	(8,104,183)	0	8,104,183	(1,464,339)	28,298	0.00	0	(1,464,339)	427,432	(31,117)	13,929,582
2046	13,929,582	0	0	0	0	(1,914,144)	31,699	0.00	0	(1,914,144)	396,993	(40,676)	12,371,756
2047	12,371,756	0	0	0	0	(1,643,890)	35,099	0.00	0	(1,643,890)	352,595	(34,933)	11,045,528
2048	11,045,528	0	0	0	0	(1,598,061)	35,099	0.00	0	(1,598,061)	314,798	(33,959)	9,728,306
2049	9,728,306	0	0	0	0	(1,562,269)	35,099	0.00	0	(1,562,269)	277,257	(33,198)	8,410,095
2050	8,410,095	0	0	0	0	(1,487,532)	35,099	0.00	0	(1,487,532)	239,688	(31,610)	7,130,641
2051	7,130,641	0	0	0	0	(5,802,873)	17,549	0.00	0	(5,802,873)	203,223	(123,311)	1,407,680

TABLE 12-45
PUBLIC HEALTH RETAIL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Gross Population Growth	19,228,833	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	2.80% - 2.85%	4.20% - 4.25%
In-year Transactions	1.40% - 1.43%	2.10% - 2.13%
New Debt Term (Years)	10	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2051	\$24,276	
Discount Rate Applied to Post 2051 Debt Payments	2.85%	

Calculated Development Charge per Capita	\$0.00

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per Capita	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	245,165	0	0	(1,209)	0	0	943,722	0.00	0	(1,209)	6,865	(25)	250,796
2027	250,796	0	0	(1,209)	0	0	631,176	0.00	0	(1,209)	7,148	(26)	256,709
2028	256,709	(936)	(988)	(1,209)	988	(21)	631,198	0.00	0	(1,230)	7,316	(26)	262,769
2029	262,769	(1,691)	(1,834)	(1,075)	1,834	(167)	631,154	0.00	0	(1,242)	7,489	(26)	268,990
2030	268,990	(4,481)	(4,993)	0	4,993	(471)	631,198	0.00	0	(471)	7,666	(10)	276,175
2031	276,175	(1,067)	(1,222)	0	1,222	(1,037)	670,235	0.00	0	(1,037)	7,871	(22)	282,987
2032	282,987	(312)	(367)	0	367	(1,177)	721,519	0.00	0	(1,177)	8,065	(25)	289,851
2033	289,851	0	0	0	0	(1,216)	721,563	0.00	0	(1,216)	8,261	(26)	296,870
2034	296,870	(6,503)	(8,074)	0	8,074	(1,388)	721,519	0.00	0	(1,388)	8,461	(29)	303,913
2035	303,913	(14,498)	(18,494)	0	18,494	(2,653)	721,563	0.00	0	(2,653)	8,662	(56)	309,865
2036	309,865	(9,881)	(12,950)	0	12,950	(4,927)	734,696	0.00	0	(4,927)	8,831	(105)	313,664
2037	313,664	(1,492)	(2,008)	0	2,008	(6,370)	746,847	0.00	0	(6,370)	8,939	(135)	316,098
2038	316,098	(936)	(1,295)	0	1,295	(6,593)	746,804	0.00	0	(6,593)	9,009	(140)	318,374
2039	318,374	(1,691)	(2,404)	0	2,404	(6,638)	746,847	0.00	0	(6,638)	9,074	(141)	320,668
2040	320,668	(4,481)	(6,544)	0	6,544	(6,733)	746,804	0.00	0	(6,733)	9,139	(143)	322,931
2041	322,931	(1,067)	(1,601)	0	1,601	(6,909)	782,954	0.00	0	(6,909)	9,204	(147)	325,079
2042	325,079	(312)	(481)	0	481	(6,952)	830,765	0.00	0	(6,952)	9,265	(148)	327,244
2043	327,244	0	0	0	0	(6,964)	834,139	0.00	0	(6,964)	9,326	(148)	329,458
2044	329,458	(6,503)	(10,582)	0	10,582	(7,018)	834,183	0.00	0	(7,018)	9,390	(149)	331,680
2045	331,680	(25,870)	(43,250)	0	43,250	(7,815)	830,765	0.00	0	(7,815)	9,453	(166)	333,152
2046	333,152	0	0	0	0	(10,215)	846,228	0.00	0	(10,215)	9,495	(217)	332,215
2047	332,215	0	0	0	0	(8,773)	782,951	0.00	0	(8,773)	9,468	(186)	332,723
2048	332,723	0	0	0	0	(8,529)	782,945	0.00	0	(8,529)	9,483	(181)	333,496
2049	333,496	0	0	0	0	(8,338)	782,989	0.00	0	(8,338)	9,505	(177)	334,486
2050	334,486	0	0	0	0	(7,939)	782,951	0.00	0	(7,939)	9,533	(169)	335,912
2051	335,912	0	0	0	0	(30,969)	391,117	0.00	0	(30,969)	9,573	(658)	313,858

TABLE 12-46
PUBLIC HEALTH INDUSTRIAL/OFFICE/INSTITUTIONAL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Gross Population Growth	112,958,175	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	2.80% - 2.85%	4.20% - 4.25%
In-year Transactions	1.40% - 1.43%	2.10% - 2.13%
New Debt Term (Years)	10	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2051	\$99,940	
Discount Rate Applied to Post 2051 Debt Payments	2.85%	

Calculated Development Charge per Capita	\$0.00

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per Capita	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	627,904	0	0	(4,976)	0	0	4,524,764	0.00	0	(4,976)	17,581	(104)	640,405
2027	640,405	0	0	(4,976)	0	0	3,970,635	0.00	0	(4,976)	18,252	(106)	653,575
2028	653,575	(3,853)	(4,067)	(4,976)	4,067	(86)	3,970,635	0.00	0	(5,062)	18,627	(108)	667,032
2029	667,032	(6,962)	(7,551)	(4,426)	7,551	(686)	3,970,635	0.00	0	(5,113)	19,010	(109)	680,821
2030	680,821	(18,447)	(20,555)	0	20,555	(1,939)	3,970,635	0.00	0	(1,939)	19,403	(41)	698,244
2031	698,244	(4,394)	(5,030)	0	5,030	(4,268)	4,210,868	0.00	0	(4,268)	19,900	(91)	713,786
2032	713,786	(1,284)	(1,511)	0	1,511	(4,843)	4,350,545	0.00	0	(4,843)	20,343	(103)	729,182
2033	729,182	0	0	0	0	(5,007)	4,350,545	0.00	0	(5,007)	20,782	(106)	744,851
2034	744,851	(26,772)	(33,239)	0	33,239	(5,713)	4,350,545	0.00	0	(5,713)	21,228	(121)	760,245
2035	760,245	(59,683)	(76,134)	0	76,134	(10,923)	4,350,545	0.00	0	(10,923)	21,667	(232)	770,756
2036	770,756	(40,677)	(53,311)	0	53,311	(20,285)	4,429,570	0.00	0	(20,285)	21,967	(431)	772,007
2037	772,007	(6,140)	(8,268)	0	8,268	(26,222)	4,350,223	0.00	0	(26,222)	22,002	(557)	767,230
2038	767,230	(3,853)	(5,330)	0	5,330	(27,143)	4,350,223	0.00	0	(27,143)	21,866	(577)	761,376
2039	761,376	(6,962)	(9,896)	0	9,896	(27,329)	4,350,223	0.00	0	(27,329)	21,699	(581)	755,166
2040	755,166	(18,447)	(26,939)	0	26,939	(27,718)	4,350,223	0.00	0	(27,718)	21,522	(589)	748,381
2041	748,381	(4,394)	(6,592)	0	6,592	(28,441)	4,560,903	0.00	0	(28,441)	21,329	(604)	740,664
2042	740,664	(1,284)	(1,980)	0	1,980	(28,620)	4,663,242	0.00	0	(28,620)	21,109	(608)	732,544
2043	732,544	0	0	0	0	(28,671)	4,681,903	0.00	0	(28,671)	20,878	(609)	724,141
2044	724,141	(26,772)	(43,563)	0	43,563	(28,890)	4,681,903	0.00	0	(28,890)	20,638	(614)	715,275
2045	715,275	(106,501)	(178,051)	0	178,051	(32,172)	4,663,242	0.00	0	(32,172)	20,385	(684)	702,805
2046	702,805	0	0	0	0	(42,054)	4,756,548	0.00	0	(42,054)	20,030	(894)	679,887
2047	679,887	0	0	0	0	(36,117)	4,689,054	0.00	0	(36,117)	19,377	(767)	662,380
2048	662,380	0	0	0	0	(35,110)	4,689,054	0.00	0	(35,110)	18,878	(746)	645,402
2049	645,402	0	0	0	0	(34,323)	4,689,054	0.00	0	(34,323)	18,394	(729)	628,743
2050	628,743	0	0	0	0	(32,681)	4,689,054	0.00	0	(32,681)	17,919	(694)	613,286
2051	613,286	0	0	0	0	(127,491)	2,343,401	0.00	0	(127,491)	17,479	(2,709)	500,565

TABLE 12-47
PUBLIC HEALTH HOTEL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Gross Population Growth	2,566,140	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	2.80% - 2.85%	4.20% - 4.25%
In-year Transactions	1.40% - 1.43%	2.10% - 2.13%
New Debt Term (Years)	10	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2051	\$697	
Discount Rate Applied to Post 2051 Debt Payments	2.85%	

Calculated Development Charge per Capita	\$0.00

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per Capita	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	10,055	0	0	(35)	0	0	86,024	0.00	0	(35)	282	(1)	10,301
2027	10,301	0	0	(35)	0	0	88,509	0.00	0	(35)	294	(1)	10,559
2028	10,559	(27)	(28)	(35)	28	(1)	88,407	0.00	0	(35)	301	(1)	10,824
2029	10,824	(49)	(53)	(31)	53	(5)	88,610	0.00	0	(36)	308	(1)	11,096
2030	11,096	(129)	(143)	0	143	(14)	88,407	0.00	0	(14)	316	(0)	11,399
2031	11,399	(31)	(35)	0	35	(30)	90,384	0.00	0	(30)	325	(1)	11,693
2032	11,693	(9)	(11)	0	11	(34)	92,588	0.00	0	(34)	333	(1)	11,992
2033	11,992	0	0	0	0	(35)	92,385	0.00	0	(35)	342	(1)	12,298
2034	12,298	(187)	(232)	0	232	(40)	92,588	0.00	0	(40)	351	(1)	12,608
2035	12,608	(416)	(531)	0	531	(76)	92,385	0.00	0	(76)	359	(2)	12,890
2036	12,890	(284)	(372)	0	372	(141)	94,134	0.00	0	(141)	367	(3)	13,113
2037	13,113	(43)	(58)	0	58	(183)	95,503	0.00	0	(183)	374	(4)	13,300
2038	13,300	(27)	(37)	0	37	(189)	95,706	0.00	0	(189)	379	(4)	13,486
2039	13,486	(49)	(69)	0	69	(190)	95,503	0.00	0	(190)	384	(4)	13,675
2040	13,675	(129)	(188)	0	188	(193)	95,706	0.00	0	(193)	390	(4)	13,868
2041	13,868	(31)	(46)	0	46	(198)	100,953	0.00	0	(198)	395	(4)	14,061
2042	14,061	(9)	(14)	0	14	(199)	106,606	0.00	0	(199)	401	(4)	14,258
2043	14,258	0	0	0	0	(200)	106,808	0.00	0	(200)	406	(4)	14,460
2044	14,460	(187)	(304)	0	304	(201)	106,606	0.00	0	(201)	412	(4)	14,666
2045	14,666	(742)	(1,241)	0	1,241	(224)	106,606	0.00	0	(224)	418	(5)	14,855
2046	14,855	0	0	0	0	(293)	114,160	0.00	0	(293)	423	(6)	14,979
2047	14,979	0	0	0	0	(252)	121,714	0.00	0	(252)	427	(5)	15,149
2048	15,149	0	0	0	0	(245)	121,740	0.00	0	(245)	432	(5)	15,331
2049	15,331	0	0	0	0	(239)	121,537	0.00	0	(239)	437	(5)	15,524
2050	15,524	0	0	0	0	(228)	121,714	0.00	0	(228)	442	(5)	15,734
2051	15,734	0	0	0	0	(889)	60,857	0.00	0	(889)	448	(19)	15,275

TABLE 12-48
AMBULANCE SERVICES RESIDENTIAL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Total GFA Growth	712,123	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	2.80% - 2.85%	4.20% - 4.25%
In-year Transactions	1.40% - 1.43%	2.10% - 2.13%
New Debt Term (Years)	10	
New Debt interest	From 4.20% to 4.25%	
Target Reserve Balance 2045	\$27,666,989	
Discount Rate Applied to Post 2045 Debt Payments	2.84%	

Calculated Development Charge per Capita	\$155.01

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual Gross Population Growth	Development Charge (Inflated) per Capita	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year Transactions	
2026	(6,715,065)	(6,199,603)	(6,199,603)	(1,107,809)	6,199,603	(130,192)	23,644	155.01	3,665,131	2,427,130	(282,033)	33,980	(4,535,988)
2027	(4,535,988)	(12,179,584)	(12,513,518)	(1,143,156)	12,513,518	(1,065,846)	23,038	159.26	3,669,113	1,460,111	(192,779)	20,807	(3,247,849)
2028	(3,247,849)	(5,641,519)	(5,955,113)	(1,171,450)	5,955,113	(2,544,848)	23,038	163.63	3,769,711	53,414	(138,034)	761	(3,331,708)
2029	(3,331,708)	(8,342,044)	(9,047,184)	(1,171,450)	9,047,184	(3,380,726)	23,038	168.12	3,873,067	(679,109)	(141,598)	(14,431)	(4,166,845)
2030	(4,166,845)	(7,099,808)	(7,911,057)	(1,152,279)	7,911,057	(4,526,652)	23,038	172.73	3,979,257	(1,699,673)	(177,091)	(36,118)	(6,079,728)
2031	(6,079,728)	(6,710,767)	(7,682,579)	(900,923)	7,682,579	(5,544,930)	24,843	177.46	4,408,770	(2,037,084)	(258,388)	(43,288)	(8,418,488)
2032	(8,418,488)	(5,768,085)	(6,784,432)	(746,127)	6,784,432	(6,519,429)	26,649	182.33	4,858,843	(2,406,713)	(357,786)	(51,143)	(11,234,130)
2033	(11,234,130)	(1,948,177)	(2,354,275)	(746,127)	2,354,275	(7,302,716)	26,649	187.33	4,992,060	(3,056,783)	(477,451)	(64,957)	(14,833,319)
2034	(14,833,319)	(420,899)	(522,581)	(696,254)	522,581	(7,568,270)	26,649	192.46	5,128,930	(3,135,594)	(630,416)	(66,631)	(18,665,961)
2035	(18,665,961)	0	0	(458,349)	0	(7,624,750)	26,649	197.74	5,269,553	(2,813,546)	(793,303)	(59,788)	(22,332,598)
2036	(22,332,598)	(1,293,972)	(1,695,878)	(443,454)	1,695,878	(7,530,596)	26,782	203.16	5,441,070	(2,532,980)	(949,135)	(53,826)	(25,868,539)
2037	(25,868,539)	(974,307)	(1,311,935)	(339,496)	1,311,935	(6,806,110)	26,915	208.73	5,618,031	(1,527,575)	(1,099,413)	(32,461)	(28,527,988)
2038	(28,527,988)	(319,665)	(442,241)	(175,180)	442,241	(5,478,299)	26,915	214.45	5,772,063	118,584	(1,212,439)	1,690	(29,620,154)
2039	(29,620,154)	(1,534,451)	(2,181,040)	(175,180)	2,181,040	(4,736,565)	26,915	220.33	5,930,319	1,018,574	(1,258,857)	14,515	(29,845,922)
2040	(29,845,922)	(1,543,768)	(2,254,445)	(175,180)	2,254,445	(3,874,272)	26,915	226.37	6,092,914	2,043,462	(1,268,452)	29,119	(29,041,792)
2041	(29,041,792)	(739,529)	(1,109,584)	(148,075)	1,109,584	(3,123,232)	27,607	232.58	6,420,834	3,149,527	(1,234,276)	44,881	(27,081,660)
2042	(27,081,660)	(1,033,108)	(1,592,566)	0	1,592,566	(2,302,498)	28,298	238.96	6,762,156	4,459,657	(1,150,971)	63,550	(23,709,424)
2043	(23,709,424)	(862,048)	(1,365,307)	0	1,365,307	(1,720,348)	28,298	245.51	6,947,557	5,227,209	(1,007,651)	74,488	(19,415,378)
2044	(19,415,378)	(922,318)	(1,500,812)	0	1,500,812	(1,634,248)	28,298	252.24	7,138,042	5,503,794	(825,154)	78,429	(14,658,308)
2045	(14,658,308)	(1,024,796)	(1,713,287)	0	1,713,287	(1,776,382)	28,298	259.16	7,333,750	5,557,367	(622,978)	79,192	(9,644,727)
2046	(9,644,727)	(1,541,166)	(2,647,213)	0	2,647,213	(1,981,770)	31,699	266.26	8,440,182	6,458,412	(409,901)	92,032	(3,504,183)
2047	(3,504,183)	(3,865,460)	(6,821,622)	0	6,821,622	(2,201,670)	35,099	273.56	9,601,772	7,400,102	(148,928)	105,451	3,852,442
2048	3,852,442	(2,515,194)	(4,560,421)	0	4,560,421	(2,884,666)	35,099	281.06	9,865,029	6,980,363	109,795	99,470	11,042,069
2049	11,042,069	(1,558,337)	(2,902,964)	0	2,902,964	(3,345,098)	35,099	288.77	10,135,504	6,790,406	314,699	96,763	18,243,937
2050	18,243,937	(3,883,146)	(7,432,093)	0	7,432,093	(3,533,148)	35,099	296.69	10,413,394	6,880,246	519,952	98,044	25,742,179
2051	25,742,179	(2,533,411)	(4,981,728)	0	4,981,728	(31,274,378)	17,549	304.82	5,349,452	(25,924,926)	733,652	(550,905)	(0)

TABLE 12-49
AMBULANCE SERVICES RETAIL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Total GFA Growth	14,859,653	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	2.80% - 2.85%	4.20% - 4.25%
In-year Transactions	1.40% - 1.43%	2.10% - 2.13%
New Debt Term (Years)	10	
New Debt interest		From 4.20% to 4.25%
Target Reserve Balance 2045	\$583,665	
Discount Rate Applied to Post 2045 Debt Payments	2.85%	

Calculated Development Charge per Capita	\$0.12

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per sqft	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year Transactions	
2026	(149,810)	(130,787)	(130,787)	(23,370)	130,787	(2,747)	943,722	0.12	113,992	87,875	(6,292)	1,230	(66,996)
2027	(66,996)	(256,942)	(263,986)	(24,116)	263,986	(22,485)	631,176	0.12	78,330	31,729	(2,847)	452	(37,663)
2028	(37,663)	(119,014)	(125,630)	(24,713)	125,630	(53,686)	631,198	0.13	80,480	2,081	(1,601)	30	(37,153)
2029	(37,153)	(175,984)	(190,860)	(24,713)	190,860	(71,320)	631,154	0.13	82,681	(13,352)	(1,579)	(284)	(52,368)
2030	(52,368)	(149,778)	(166,892)	(24,309)	166,892	(95,495)	631,198	0.13	84,954	(34,849)	(2,226)	(741)	(90,183)
2031	(90,183)	(141,571)	(162,072)	(19,006)	162,072	(116,976)	670,235	0.14	92,681	(43,301)	(3,833)	(920)	(138,237)
2032	(138,237)	(121,684)	(143,125)	(15,740)	143,125	(137,534)	721,519	0.14	102,508	(50,766)	(5,875)	(1,079)	(195,958)
2033	(195,958)	(41,099)	(49,666)	(15,740)	49,666	(154,059)	721,563	0.15	105,325	(64,474)	(8,328)	(1,370)	(270,130)
2034	(270,130)	(8,879)	(11,024)	(14,688)	11,024	(159,661)	721,519	0.15	108,207	(66,143)	(11,481)	(1,406)	(349,158)
2035	(349,158)	0	0	(9,669)	0	(160,852)	721,563	0.15	111,180	(59,342)	(14,839)	(1,261)	(424,600)
2036	(424,600)	(27,298)	(35,776)	(9,355)	35,776	(158,866)	734,696	0.16	116,307	(51,914)	(18,046)	(1,103)	(495,663)
2037	(495,663)	(20,554)	(27,677)	(7,162)	27,677	(143,582)	746,847	0.16	121,473	(29,272)	(21,066)	(622)	(546,622)
2038	(546,622)	(6,744)	(9,330)	(3,696)	9,330	(115,571)	746,804	0.17	124,796	5,530	(23,231)	79	(564,245)
2039	(564,245)	(32,371)	(46,011)	(3,696)	46,011	(99,923)	746,847	0.17	128,225	24,606	(23,980)	351	(563,269)
2040	(563,269)	(32,567)	(47,560)	(3,696)	47,560	(81,732)	746,804	0.18	131,733	46,305	(23,939)	660	(540,243)
2041	(540,243)	(15,601)	(23,408)	(3,124)	23,408	(65,888)	782,954	0.18	141,896	72,884	(22,960)	1,039	(489,280)
2042	(489,280)	(21,795)	(33,597)	0	33,597	(48,574)	830,765	0.19	154,689	106,115	(20,794)	1,512	(402,447)
2043	(402,447)	(18,186)	(28,803)	0	28,803	(36,293)	834,139	0.19	159,576	123,283	(17,104)	1,757	(294,511)
2044	(294,511)	(19,457)	(31,661)	0	31,661	(34,476)	834,183	0.20	163,959	129,483	(12,517)	1,845	(175,699)
2045	(175,699)	(21,619)	(36,144)	0	36,144	(36,714)	830,765	0.20	167,765	131,050	(7,467)	1,867	(50,249)
2046	(50,249)	(32,513)	(55,846)	0	55,846	(41,808)	846,228	0.21	175,573	133,765	(2,136)	1,906	83,287
2047	83,287	(81,546)	(143,910)	0	143,910	(46,447)	782,951	0.21	166,898	120,451	2,374	1,716	207,828
2048	207,828	(53,061)	(96,207)	0	96,207	(61,053)	782,945	0.22	171,473	110,419	5,923	1,573	325,744
2049	325,744	(32,875)	(61,241)	0	61,241	(70,568)	782,989	0.23	176,184	105,615	9,284	1,505	442,148
2050	442,148	(81,919)	(156,788)	0	156,788	(74,536)	782,951	0.23	181,005	106,470	12,601	1,517	562,736
2051	562,736	(53,445)	(105,095)	0	105,095	(659,630)	391,117	0.24	92,899	(566,731)	16,038	(12,043)	0

TABLE 12-50
AMBULANCE SERVICES INDUSTRIAL/OFFICE/INSTITUTIONAL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Total GFA Growth	87,102,011	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	2.80% - 2.85%	4.20% - 4.25%
In-year Transactions	1.40% - 1.43%	2.10% - 2.13%
New Debt Term (Years)	10	
New Debt interest		From 4.20% to 4.25%
Target Reserve Balance 2045	\$2,380,094	
Discount Rate Applied to Post 2045 Debt Payments	2.85%	

Calculated Development Charge per Capita	\$0.08

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per sqft	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year Transactions	
2026	(423,014)	(533,330)	(533,330)	(95,301)	533,330	(11,200)	4,524,764	0.08	370,010	263,509	(17,767)	3,689	(173,583)
2027	(173,583)	(1,047,767)	(1,076,494)	(98,342)	1,076,494	(91,691)	3,970,635	0.08	333,599	143,566	(7,377)	2,046	(35,349)
2028	(35,349)	(485,320)	(512,298)	(100,776)	512,298	(218,924)	3,970,635	0.09	342,745	23,045	(1,502)	328	(13,478)
2029	(13,478)	(717,637)	(778,297)	(100,776)	778,297	(290,832)	3,970,635	0.09	352,142	(39,465)	(573)	(839)	(54,355)
2030	(54,355)	(610,772)	(680,560)	(99,127)	680,560	(389,412)	3,970,635	0.09	361,797	(126,741)	(2,310)	(2,693)	(186,099)
2031	(186,099)	(577,304)	(660,905)	(77,503)	660,905	(477,011)	4,210,868	0.09	394,206	(160,308)	(7,909)	(3,407)	(357,723)
2032	(357,723)	(496,208)	(583,641)	(64,187)	583,641	(560,844)	4,350,545	0.10	418,449	(206,581)	(15,203)	(4,390)	(583,897)
2033	(583,897)	(167,595)	(202,530)	(64,187)	202,530	(628,227)	4,350,545	0.10	429,922	(262,492)	(24,816)	(5,578)	(876,782)
2034	(876,782)	(36,208)	(44,956)	(59,896)	44,956	(651,072)	4,350,545	0.10	441,709	(269,259)	(37,263)	(5,722)	(1,189,026)
2035	(1,189,026)	0	0	(39,430)	0	(655,931)	4,350,545	0.10	453,820	(241,541)	(50,534)	(5,133)	(1,486,233)
2036	(1,486,233)	(111,316)	(145,890)	(38,149)	145,890	(647,831)	4,429,570	0.11	474,732	(211,247)	(63,165)	(4,489)	(1,765,134)
2037	(1,765,134)	(83,816)	(112,861)	(29,206)	112,861	(585,506)	4,350,223	0.11	479,011	(135,700)	(75,018)	(2,884)	(1,978,736)
2038	(1,978,736)	(27,500)	(38,044)	(15,070)	38,044	(471,279)	4,350,223	0.11	492,144	5,795	(84,096)	83	(2,056,955)
2039	(2,056,955)	(132,003)	(187,627)	(15,070)	187,627	(407,470)	4,350,223	0.12	505,638	83,097	(87,421)	1,184	(2,060,094)
2040	(2,060,094)	(132,805)	(193,942)	(15,070)	193,942	(333,290)	4,350,223	0.12	519,501	171,141	(87,554)	2,439	(1,974,068)
2041	(1,974,068)	(63,619)	(95,454)	(12,738)	95,454	(268,681)	4,560,903	0.12	559,594	278,175	(83,898)	3,964	(1,775,827)
2042	(1,775,827)	(88,875)	(137,003)	0	137,003	(198,076)	4,663,242	0.13	587,837	389,761	(75,473)	5,554	(1,455,985)
2043	(1,455,985)	(74,159)	(117,453)	0	117,453	(147,996)	4,681,903	0.13	606,371	458,375	(61,879)	6,532	(1,052,957)
2044	(1,052,957)	(79,344)	(129,110)	0	129,110	(140,589)	4,681,903	0.13	622,996	482,407	(44,751)	6,874	(608,426)
2045	(608,426)	(88,160)	(147,388)	0	147,388	(152,816)	4,663,242	0.14	637,526	484,710	(25,858)	6,907	(142,668)
2046	(142,668)	(132,581)	(227,730)	0	227,730	(170,485)	4,756,548	0.14	668,111	497,626	(6,063)	7,091	355,986
2047	355,986	(332,532)	(586,840)	0	586,840	(189,402)	4,689,054	0.14	676,689	487,287	10,146	6,944	860,363
2048	860,363	(216,373)	(392,317)	0	392,317	(248,158)	4,689,054	0.15	695,242	447,084	24,520	6,371	1,338,338
2049	1,338,338	(134,058)	(249,732)	0	249,732	(287,767)	4,689,054	0.15	714,304	426,537	38,143	6,078	1,809,095
2050	1,809,095	(334,053)	(639,357)	0	639,357	(303,944)	4,689,054	0.16	733,888	429,944	51,559	6,127	2,296,725
2051	2,296,725	(217,940)	(428,561)	0	428,561	(2,689,854)	2,343,401	0.16	376,824	(2,313,030)	65,457	(49,152)	0

TABLE 12-51
AMBULANCE SERVICES HOTEL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Total GFA Growth	1,904,418	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	2.80% - 2.85%	4.20% - 4.25%
In-year Transactions	1.40% - 1.43%	2.10% - 2.13%
New Debt Term (Years)	10	
New Debt interest	From 4.20% to 4.25%	
Target Reserve Balance 2045	\$16,083	
Discount Rate Applied to Post 2045 Debt Payments	2.84%	

Calculated Development Charge per Capita	\$0.03

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per sqft	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year Transactions	
2026	(4,128)	(3,604)	(3,604)	(644)	3,604	(76)	86,024	0.03	2,157	1,437	(173)	20	(2,844)
2027	(2,844)	(7,080)	(7,274)	(665)	7,274	(620)	88,509	0.03	2,280	996	(121)	14	(1,955)
2028	(1,955)	(3,279)	(3,462)	(681)	3,462	(1,479)	88,407	0.03	2,340	180	(83)	3	(1,856)
2029	(1,856)	(4,849)	(5,259)	(681)	5,259	(1,965)	88,610	0.03	2,410	(237)	(79)	(5)	(2,176)
2030	(2,176)	(4,127)	(4,599)	(670)	4,599	(2,631)	88,407	0.03	2,470	(831)	(92)	(18)	(3,118)
2031	(3,118)	(3,901)	(4,466)	(524)	4,466	(3,223)	90,384	0.03	2,594	(1,153)	(132)	(24)	(4,427)
2032	(4,427)	(3,353)	(3,944)	(434)	3,944	(3,790)	92,588	0.03	2,730	(1,493)	(188)	(32)	(6,140)
2033	(6,140)	(1,132)	(1,369)	(434)	1,369	(4,245)	92,385	0.03	2,799	(1,880)	(261)	(40)	(8,320)
2034	(8,320)	(245)	(304)	(405)	304	(4,399)	92,588	0.03	2,882	(1,922)	(354)	(41)	(10,637)
2035	(10,637)	0	0	(266)	0	(4,432)	92,385	0.03	2,955	(1,744)	(452)	(37)	(12,869)
2036	(12,869)	(752)	(986)	(258)	986	(4,377)	94,134	0.03	3,093	(1,542)	(547)	(33)	(14,991)
2037	(14,991)	(566)	(763)	(197)	763	(3,956)	95,503	0.03	3,224	(929)	(637)	(20)	(16,577)
2038	(16,577)	(186)	(257)	(102)	257	(3,184)	95,706	0.03	3,320	33	(705)	0	(17,248)
2039	(17,248)	(892)	(1,268)	(102)	1,268	(2,753)	95,503	0.04	3,404	548	(733)	8	(17,425)
2040	(17,425)	(897)	(1,310)	(102)	1,310	(2,252)	95,706	0.04	3,504	1,150	(741)	16	(16,999)
2041	(16,999)	(430)	(645)	(86)	645	(1,816)	100,953	0.04	3,798	1,896	(722)	27	(15,798)
2042	(15,798)	(601)	(926)	0	926	(1,338)	106,606	0.04	4,120	2,782	(671)	40	(13,648)
2043	(13,648)	(501)	(794)	0	794	(1,000)	106,808	0.04	4,241	3,241	(580)	46	(10,940)
2044	(10,940)	(536)	(872)	0	872	(950)	106,606	0.04	4,349	3,399	(465)	48	(7,957)
2045	(7,957)	(596)	(996)	0	996	(1,012)	106,606	0.04	4,469	3,457	(338)	49	(4,789)
2046	(4,789)	(896)	(1,539)	0	1,539	(1,152)	114,160	0.04	4,917	3,765	(204)	54	(1,175)
2047	(1,175)	(2,247)	(3,965)	0	3,965	(1,280)	121,714	0.04	5,386	4,106	(50)	59	2,940
2048	2,940	(1,462)	(2,651)	0	2,651	(1,677)	121,740	0.05	5,534	3,858	84	55	6,936
2049	6,936	(906)	(1,687)	0	1,687	(1,944)	121,537	0.05	5,677	3,732	198	53	10,919
2050	10,919	(2,257)	(4,320)	0	4,320	(2,054)	121,714	0.05	5,841	3,787	311	54	15,071
2051	15,071	(1,473)	(2,896)	0	2,896	(18,179)	60,857	0.05	3,000	(15,178)	430	(323)	(0)

TABLE 12-52
LAND (10 YEAR) RESIDENTIAL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Total GFA Growth	247,235	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	2.80% - 2.85%	4.20% - 4.25%
In-year Transactions	1.40% - 1.43%	2.10% - 2.13%
New Debt Term (Years)	10	
New Debt interest		From 4.20% to 4.25%
Target Reserve Balance 2035	\$82,374,442	
Discount Rate Applied to Post 2035 Debt Payments	2.84%	

Calculated Development Charge per Capita	\$527.76

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual Gross Population Growth	Development Charge (Inflated) per Capita	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year Transactions	
2026	0	(31,024)	(31,024)	(505,631)	31,024	(652)	23,644	527.76	12,478,417	11,972,134	0	167,610	12,139,744
2027	12,139,744	(18,648,376)	(19,159,668)	(512,609)	19,159,668	(411,146)	23,038	542.23	12,491,975	11,568,220	345,983	164,847	24,218,794
2028	24,218,794	0	0	(518,195)	0	(2,481,915)	23,038	557.10	12,834,474	9,834,365	690,236	140,140	34,883,534
2029	34,883,534	(26,572,846)	(28,819,006)	(518,195)	28,819,006	(3,094,318)	23,038	572.38	13,186,364	9,573,851	994,181	136,427	45,587,993
2030	45,587,993	(10,720,930)	(11,945,942)	(514,410)	11,945,942	(6,462,915)	23,038	588.07	13,547,902	6,570,576	1,299,258	93,631	53,551,458
2031	53,551,458	(34,843,024)	(39,888,777)	(464,786)	39,888,777	(8,601,664)	24,843	604.19	15,010,232	5,943,782	1,526,217	84,699	61,106,155
2032	61,106,155	0	0	(434,225)	0	(12,912,825)	26,649	620.76	16,542,565	3,195,514	1,741,525	45,536	66,088,731
2033	66,088,731	0	0	(434,225)	0	(12,912,825)	26,649	637.78	16,996,121	3,649,071	1,883,529	51,999	71,673,330
2034	71,673,330	(11,728,811)	(14,562,295)	(419,499)	14,562,295	(13,222,274)	26,649	655.26	17,462,113	3,820,340	2,042,690	54,440	77,590,800
2035	77,590,800	(9,218,136)	(11,758,878)	(1,627,397)	11,758,878	(94,455,112)	26,649	673.23	17,940,882	(78,141,628)	2,211,338	(1,660,510)	(0)

TABLE 12-53
LAND (10 YEAR) RETAIL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Total GFA Growth	7,024,848	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	2.80% - 2.85%	4.20% - 4.25%
In-year Transactions	1.40% - 1.43%	2.10% - 2.13%
New Debt Term (Years)	10	
New Debt interest	From 4.20% to 4.25%	
Target Reserve Balance 2035	\$9,279,369	
Discount Rate Applied to Post 2035 Debt Payments	2.85%	

Calculated Development Charge per Capita	\$2.09

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per sqft	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year Transactions	
2026	0	(3,495)	(3,495)	(56,959)	3,495	(73)	943,722	2.09	1,974,201	1,917,169	0	26,840	1,944,009
2027	1,944,009	(2,100,714)	(2,158,311)	(57,745)	2,158,311	(46,315)	631,176	2.15	1,356,577	1,252,518	55,404	17,848	3,269,780
2028	3,269,780	0	0	(58,374)	0	(279,584)	631,198	2.21	1,393,820	1,055,861	93,189	15,046	4,433,876
2029	4,433,876	(2,993,395)	(3,246,422)	(58,374)	3,246,422	(348,571)	631,154	2.27	1,431,936	1,024,991	126,365	14,606	5,599,838
2030	5,599,838	(1,207,698)	(1,345,694)	(57,948)	1,345,694	(728,039)	631,198	2.33	1,471,298	685,311	159,595	9,766	6,454,511
2031	6,454,511	(3,925,019)	(4,493,417)	(52,358)	4,493,417	(968,966)	670,235	2.39	1,605,126	583,803	183,954	8,319	7,230,586
2032	7,230,586	0	0	(48,915)	0	(1,454,612)	721,519	2.46	1,775,321	271,793	206,072	3,873	7,712,325
2033	7,712,325	0	0	(48,915)	0	(1,454,612)	721,563	2.53	1,824,106	320,579	219,801	4,568	8,257,273
2034	8,257,273	(1,321,235)	(1,640,423)	(47,256)	1,640,423	(1,489,471)	721,519	2.60	1,874,005	337,278	235,332	4,806	8,834,689
2035	8,834,689	(1,038,411)	(1,324,622)	(183,311)	1,324,622	(10,639,599)	721,563	2.67	1,925,502	(8,897,408)	251,789	(189,070)	0

TABLE 12-54
LAND (10 YEAR) INDUSTRIAL/OFFICE/INSTITUTIONAL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Total GFA Growth	42,020,355	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	2.80% - 2.85%	4.20% - 4.25%
In-year Transactions	1.40% - 1.43%	2.10% - 2.13%
New Debt Term (Years)	10	
New Debt interest	From 4.20% to 4.25%	
Target Reserve Balance 2035	\$14,436,249	
Discount Rate Applied to Post 2035 Debt Payments	2.85%	

Calculated Development Charge per Capita	\$0.54

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per sqft	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year Transactions	
2026	0	(5,437)	(5,437)	(88,613)	5,437	(114)	4,524,764	0.54	2,462,050	2,373,323	0	33,227	2,406,549
2027	2,406,549	(3,268,157)	(3,357,762)	(89,836)	3,357,762	(72,054)	3,970,635	0.56	2,219,769	2,057,880	68,587	29,325	4,562,341
2028	4,562,341	0	0	(90,814)	0	(434,959)	3,970,635	0.57	2,280,630	1,754,856	130,027	25,007	6,472,230
2029	6,472,230	(4,656,932)	(5,050,575)	(90,814)	5,050,575	(542,284)	3,970,635	0.59	2,343,159	1,710,061	184,459	24,368	8,391,118
2030	8,391,118	(1,878,860)	(2,093,545)	(90,151)	2,093,545	(1,132,636)	3,970,635	0.61	2,407,403	1,184,616	239,147	16,881	9,831,762
2031	9,831,762	(6,106,294)	(6,990,570)	(81,454)	6,990,570	(1,507,455)	4,210,868	0.62	2,623,055	1,034,145	280,205	14,737	11,160,849
2032	11,160,849	0	0	(76,099)	0	(2,262,993)	4,350,545	0.64	2,784,367	445,275	318,084	6,345	11,930,554
2033	11,930,554	0	0	(76,099)	0	(2,262,993)	4,350,545	0.66	2,860,707	521,616	340,021	7,433	12,799,623
2034	12,799,623	(2,055,492)	(2,552,065)	(73,518)	2,552,065	(2,317,224)	4,350,545	0.68	2,939,141	548,399	364,789	7,815	13,720,626
2035	13,720,626	(1,615,493)	(2,060,762)	(285,186)	2,060,762	(16,552,570)	4,350,545	0.69	3,019,725	(13,818,031)	391,038	(293,633)	0

TABLE 12-55
LAND (10 YEAR) HOTEL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Total GFA Growth	900,287	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	2.80% - 2.85%	4.20% - 4.25%
In-year Transactions	1.40% - 1.43%	2.10% - 2.13%
New Debt Term (Years)	10	
New Debt interest	From 4.20% to 4.25%	
Target Reserve Balance 2035	\$117,501	
Discount Rate Applied to Post 2035 Debt Payments	2.85%	

Calculated Development Charge per Capita	\$0.21

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per sqft	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year Transactions	
2026	0	(44)	(44)	(721)	44	(1)	86,024	0.21	17,782	17,060	0	239	17,299
2027	17,299	(26,601)	(27,330)	(731)	27,330	(586)	88,509	0.21	18,798	17,480	493	249	35,521
2028	35,521	0	0	(739)	0	(3,540)	88,407	0.22	19,291	15,012	1,012	214	51,759
2029	51,759	(37,904)	(41,108)	(739)	41,108	(4,414)	88,610	0.22	19,865	14,712	1,475	210	68,156
2030	68,156	(15,293)	(17,040)	(734)	17,040	(9,219)	88,407	0.23	20,363	10,411	1,942	148	80,658
2031	80,658	(49,701)	(56,898)	(663)	56,898	(12,270)	90,384	0.24	21,389	8,457	2,299	121	91,534
2032	91,534	0	0	(619)	0	(18,419)	92,588	0.24	22,512	3,473	2,609	49	97,665
2033	97,665	0	0	(619)	0	(18,419)	92,385	0.25	23,078	4,040	2,783	58	104,546
2034	104,546	(16,730)	(20,772)	(598)	20,772	(18,861)	92,588	0.26	23,763	4,304	2,980	61	111,891
2035	111,891	(13,149)	(16,773)	(2,321)	16,773	(134,725)	92,385	0.26	24,361	(112,685)	3,189	(2,395)	0

TABLE 12-56
LAND WATER/WASTEWATER (2051) RESIDENTIAL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Gross Population Growth	712,123	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	3.00% - 3.30%	4.40% - 4.70%
In-year Transactions	1.50% - 1.65%	2.20% - 2.35%
New Debt Term (Years)	20	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2051	\$17,419,699	
Discount Rate Applied to Post 2051 Debt Payments	2.98%	

Calculated Development Charge per Capita	\$185.77

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual Gross Population Growth	Development Charge (Inflated) per Capita	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	0	(16,718,294)	(16,718,294)	(2,631,649)	16,718,294	(392,880)	23,644	185.77	4,392,245	1,367,716	0	22,567	1,390,283
2027	1,390,283	(12,305,948)	(12,643,346)	(2,666,581)	12,643,346	(1,664,703)	23,038	190.86	4,397,018	65,734	44,489	1,052	1,501,558
2028	1,501,558	0	0	(2,680,675)	0	(2,404,884)	23,038	196.09	4,517,573	(567,985)	46,548	(12,780)	967,341
2029	967,341	(18,822,862)	(20,413,928)	(2,642,658)	20,413,928	(2,853,990)	23,038	201.47	4,641,434	(855,214)	29,020	(18,815)	122,332
2030	122,332	(1,325,529)	(1,476,989)	(2,311,017)	1,476,989	(4,076,185)	23,038	206.99	4,768,690	(1,618,512)	3,670	(35,607)	(1,528,117)
2031	(1,528,117)	(5,774,098)	(6,610,267)	(1,935,015)	6,610,267	(4,307,688)	24,843	212.67	5,283,412	(959,290)	(67,237)	(21,104)	(2,575,749)
2032	(2,575,749)	(10,515,021)	(12,367,787)	(1,650,782)	12,367,787	(4,965,018)	26,649	218.50	5,822,774	(793,026)	(113,333)	(17,447)	(3,499,554)
2033	(3,499,554)	0	0	(1,338,886)	0	(5,685,799)	26,649	224.49	5,982,420	(1,042,264)	(153,980)	(22,930)	(4,718,729)
2034	(4,718,729)	(403,810)	(501,363)	(1,100,706)	501,363	(5,696,829)	26,649	230.64	6,146,444	(651,092)	(207,624)	(14,324)	(5,591,769)
2035	(5,591,769)	(1,613,955)	(2,058,800)	(833,026)	2,058,800	(5,771,342)	26,649	236.97	6,314,964	(289,404)	(246,038)	(6,367)	(6,133,578)
2036	(6,133,578)	0	0	(688,703)	0	(5,891,326)	26,782	243.47	6,520,508	(59,521)	(269,877)	(1,309)	(6,464,286)
2037	(6,464,286)	(3,062,675)	(4,123,990)	(554,738)	4,123,990	(5,982,054)	26,915	250.14	6,732,575	195,784	(284,429)	2,937	(6,549,994)
2038	(6,549,994)	(14,058,991)	(19,449,922)	(464,332)	19,449,922	(6,650,294)	26,915	257.00	6,917,166	(197,460)	(288,200)	(4,344)	(7,039,998)
2039	(7,039,998)	(534,083)	(759,136)	(464,332)	759,136	(7,800,515)	26,915	264.05	7,106,818	(1,158,029)	(309,760)	(25,477)	(8,533,263)
2040	(8,533,263)	(671,625)	(980,809)	(464,332)	980,809	(7,866,334)	26,915	271.28	7,301,669	(1,028,997)	(375,464)	(22,638)	(9,960,362)
2041	(9,960,362)	(1,106,968)	(1,660,886)	(458,035)	1,660,886	(7,960,034)	27,607	278.72	7,694,644	(723,425)	(438,256)	(15,915)	(11,137,958)
2042	(11,137,958)	(413,829)	(637,929)	(330,955)	637,929	(8,070,863)	28,298	286.36	8,103,680	(298,139)	(490,070)	(6,559)	(11,932,726)
2043	(11,932,726)	0	0	(300,997)	0	(8,108,041)	28,298	294.22	8,325,863	(83,175)	(525,040)	(1,830)	(12,542,770)
2044	(12,542,770)	0	0	(159,418)	0	(8,108,041)	28,298	302.28	8,554,137	286,678	(551,882)	4,300	(12,803,674)
2045	(12,803,674)	0	0	(106,766)	0	(8,108,041)	28,298	310.57	8,788,671	573,864	(563,362)	8,608	(12,784,564)
2046	(12,784,564)	0	0	(106,766)	0	(7,715,161)	31,699	319.09	10,114,604	2,292,678	(562,521)	34,390	(11,020,017)
2047	(11,020,017)	0	0	(106,766)	0	(6,443,338)	35,099	327.83	11,506,639	4,956,535	(484,881)	74,348	(6,474,014)
2048	(6,474,014)	(838,947)	(1,521,136)	(106,766)	1,521,136	(5,736,622)	35,099	336.82	11,822,123	5,978,735	(284,857)	89,681	(690,455)
2049	(690,455)	0	0	(106,766)	0	(5,376,166)	35,099	346.06	12,146,256	6,663,325	(30,380)	99,950	6,042,440
2050	6,042,440	0	0	(106,766)	0	(4,153,971)	35,099	355.55	12,479,277	8,218,540	181,273	123,278	14,565,531
2051	14,565,531	0	0	(503,852)	0	(20,586,408)	17,549	365.29	6,410,714	(14,679,547)	436,966	(322,950)	0

TABLE 12-57
LAND WATER/WASTEWATER (2051) RETAIL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Total GFA Growth	19,228,833	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	3.00% - 3.30%	4.40% - 4.70%
In-year Transactions	1.50% - 1.65%	2.20% - 2.35%
New Debt Term (Years)	20	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2051	\$1,991,703	
Discount Rate Applied to Post 2051 Debt Payments	2.98%	

Calculated Development Charge per sqft	\$0.78

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per sqft	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	0	(1,911,507)	(1,911,507)	(300,893)	1,911,507	(44,920)	943,722	0.78	737,028	391,215	0	6,455	397,670
2027	397,670	(1,407,016)	(1,445,593)	(304,887)	1,445,593	(190,336)	631,176	0.80	506,451	11,228	12,725	180	421,803
2028	421,803	0	0	(306,498)	0	(274,965)	631,198	0.82	520,354	(61,109)	13,076	(1,375)	372,394
2029	372,394	(2,152,136)	(2,334,052)	(302,152)	2,334,052	(326,315)	631,154	0.85	534,584	(93,882)	11,172	(2,065)	287,619
2030	287,619	(151,556)	(168,873)	(264,233)	168,873	(466,056)	631,198	0.87	549,279	(181,010)	8,629	(3,982)	111,256
2031	111,256	(660,189)	(755,793)	(221,242)	755,793	(492,525)	670,235	0.89	599,241	(114,526)	3,338	(2,520)	(2,452)
2032	(2,452)	(1,202,248)	(1,414,086)	(188,744)	1,414,086	(567,682)	721,519	0.92	662,780	(93,646)	(108)	(2,060)	(98,266)
2033	(98,266)	0	0	(153,083)	0	(650,093)	721,563	0.94	680,993	(122,183)	(4,324)	(2,688)	(227,461)
2034	(227,461)	(46,170)	(57,324)	(125,851)	57,324	(651,354)	721,519	0.97	699,622	(77,583)	(10,008)	(1,707)	(316,759)
2035	(316,759)	(184,534)	(235,396)	(95,245)	235,396	(659,874)	721,563	1.00	718,847	(36,271)	(13,937)	(798)	(367,765)
2036	(367,765)	0	0	(78,744)	0	(673,592)	734,696	1.02	751,999	(337)	(16,182)	(7)	(384,291)
2037	(384,291)	(350,175)	(471,522)	(63,427)	471,522	(683,966)	746,847	1.05	785,395	38,003	(16,909)	570	(362,627)
2038	(362,627)	(1,607,452)	(2,223,831)	(53,090)	2,223,831	(760,370)	746,804	1.08	806,882	(6,578)	(15,956)	(145)	(385,305)
2039	(385,305)	(61,065)	(86,797)	(53,090)	86,797	(891,882)	746,847	1.11	829,053	(115,919)	(16,953)	(2,550)	(520,728)
2040	(520,728)	(76,791)	(112,142)	(53,090)	112,142	(899,407)	746,804	1.14	851,734	(100,763)	(22,912)	(2,217)	(646,620)
2041	(646,620)	(126,567)	(189,899)	(52,370)	189,899	(910,121)	782,954	1.17	917,446	(45,045)	(28,451)	(991)	(721,107)
2042	(721,107)	(47,316)	(72,938)	(37,840)	72,938	(922,792)	830,765	1.20	1,000,160	39,528	(31,729)	593	(712,715)
2043	(712,715)	0	0	(34,415)	0	(927,043)	834,139	1.24	1,031,755	70,298	(31,359)	1,054	(672,722)
2044	(672,722)	0	0	(18,227)	0	(927,043)	834,183	1.27	1,060,099	114,829	(29,600)	1,722	(585,771)
2045	(585,771)	0	0	(12,207)	0	(927,043)	830,765	1.31	1,084,702	145,452	(25,774)	2,182	(463,911)
2046	(463,911)	0	0	(12,207)	0	(882,123)	846,228	1.34	1,135,185	240,855	(20,412)	3,613	(239,855)
2047	(239,855)	0	0	(12,207)	0	(736,707)	782,951	1.38	1,079,097	330,183	(10,554)	4,953	84,727
2048	84,727	(95,922)	(173,921)	(12,207)	173,921	(655,904)	782,945	1.42	1,108,676	440,565	2,542	6,608	534,442
2049	534,442	0	0	(12,207)	0	(614,691)	782,989	1.45	1,139,136	512,238	16,033	7,684	1,070,397
2050	1,070,397	0	0	(12,207)	0	(474,950)	782,951	1.49	1,170,312	683,155	32,112	10,247	1,795,911
2051	1,795,911	0	0	(57,600)	0	(2,353,157)	391,117	1.54	600,649	(1,810,109)	53,877	(39,822)	(142)

TABLE 12-58
LAND WATER/WASTEWATER (2051) INDUSTRIAL/OFFICE/INSTITUTIONAL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Gross Population Growth	112,958,175	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	3.00% - 3.30%	4.40% - 4.70%
In-year Transactions	1.50% - 1.65%	2.20% - 2.35%
New Debt Term (Years)	20	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2051	\$3,399,807	
Discount Rate Applied to Post 2051 Debt Payments	2.99%	

Calculated Development Charge per sqft	\$0.23

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per sqft	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	0	(3,262,914)	(3,262,914)	(513,620)	3,262,914	(76,678)	4,524,764	0.23	1,025,782	435,484	0	7,185	442,669
2027	442,669	(2,401,755)	(2,467,605)	(520,437)	2,467,605	(324,900)	3,970,635	0.23	924,839	79,501	14,165	1,272	537,608
2028	537,608	0	0	(523,188)	0	(469,362)	3,970,635	0.24	950,196	(42,354)	16,666	(953)	510,967
2029	510,967	(3,673,663)	(3,984,192)	(515,768)	3,984,192	(557,014)	3,970,635	0.25	976,248	(96,534)	15,329	(2,124)	427,638
2030	427,638	(258,704)	(288,264)	(451,042)	288,264	(795,550)	3,970,635	0.25	1,003,014	(243,578)	12,829	(5,359)	191,531
2031	191,531	(1,126,932)	(1,290,128)	(377,657)	1,290,128	(840,733)	4,210,868	0.26	1,092,863	(125,527)	5,746	(2,762)	68,988
2032	68,988	(2,052,219)	(2,413,824)	(322,184)	2,413,824	(969,024)	4,350,545	0.27	1,160,072	(131,136)	2,070	(2,885)	(62,963)
2033	(62,963)	0	0	(261,311)	0	(1,109,699)	4,350,545	0.27	1,191,878	(179,132)	(2,770)	(3,941)	(248,806)
2034	(248,806)	(78,812)	(97,851)	(214,825)	97,851	(1,111,852)	4,350,545	0.28	1,224,556	(102,121)	(10,947)	(2,247)	(364,121)
2035	(364,121)	(314,996)	(401,817)	(162,582)	401,817	(1,126,394)	4,350,545	0.29	1,258,131	(30,846)	(16,021)	(679)	(411,666)
2036	(411,666)	0	0	(134,414)	0	(1,149,812)	4,429,570	0.30	1,316,105	31,879	(18,113)	478	(397,422)
2037	(397,422)	(597,743)	(804,880)	(108,268)	804,880	(1,167,519)	4,350,223	0.31	1,327,968	52,180	(17,487)	783	(361,946)
2038	(361,946)	(2,743,897)	(3,796,046)	(90,624)	3,796,046	(1,297,940)	4,350,223	0.31	1,364,377	(24,186)	(15,926)	(532)	(402,590)
2039	(402,590)	(104,237)	(148,161)	(90,624)	148,161	(1,522,428)	4,350,223	0.32	1,401,785	(211,267)	(17,714)	(4,648)	(636,219)
2040	(636,219)	(131,081)	(191,425)	(90,624)	191,425	(1,535,274)	4,350,223	0.33	1,440,219	(185,680)	(27,994)	(4,085)	(853,977)
2041	(853,977)	(216,047)	(324,156)	(89,395)	324,156	(1,553,562)	4,560,903	0.34	1,551,368	(91,589)	(37,575)	(2,015)	(985,157)
2042	(985,157)	(80,767)	(124,505)	(64,593)	124,505	(1,575,192)	4,663,242	0.35	1,629,667	(10,118)	(43,347)	(223)	(1,038,844)
2043	(1,038,844)	0	0	(58,746)	0	(1,582,448)	4,681,903	0.36	1,681,049	39,854	(45,709)	598	(1,044,101)
2044	(1,044,101)	0	0	(31,114)	0	(1,582,448)	4,681,903	0.37	1,727,139	113,577	(45,940)	1,704	(974,762)
2045	(974,762)	0	0	(20,838)	0	(1,582,448)	4,663,242	0.38	1,767,420	164,134	(42,890)	2,462	(851,055)
2046	(851,055)	0	0	(20,838)	0	(1,505,770)	4,756,548	0.39	1,852,212	325,604	(37,446)	4,884	(558,014)
2047	(558,014)	0	0	(20,838)	0	(1,257,548)	4,689,054	0.40	1,875,992	597,606	(24,553)	8,964	24,004
2048	24,004	(163,738)	(296,881)	(20,838)	296,881	(1,119,618)	4,689,054	0.41	1,927,427	786,971	720	11,805	823,500
2049	823,500	0	0	(20,838)	0	(1,049,268)	4,689,054	0.42	1,980,272	910,167	24,705	13,653	1,772,025
2050	1,772,025	0	0	(20,838)	0	(810,732)	4,689,054	0.43	2,034,566	1,202,997	53,161	18,045	3,046,227
2051	3,046,227	0	0	(98,320)	0	(4,016,663)	2,343,401	0.45	1,044,673	(3,070,311)	91,387	(67,547)	(244)

TABLE 12-59
LAND WATER/WASTEWATER (2051) HOTEL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Total GFA Growth	2,566,140	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	3.00% - 3.30%	4.40% - 4.70%
In-year Transactions	1.50% - 1.65%	2.20% - 2.35%
New Debt Term (Years)	20	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2051	\$28,929	
Discount Rate Applied to Post 2051 Debt Payments	2.98%	

Calculated Development Charge per sqft	\$0.09

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per sqft	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	0	(27,764)	(27,764)	(4,370)	27,764	(652)	86,024	0.09	7,353	2,331	0	38	2,369
2027	2,369	(20,437)	(20,997)	(4,428)	20,997	(2,765)	88,509	0.09	7,773	580	76	9	3,034
2028	3,034	0	0	(4,452)	0	(3,994)	88,407	0.09	7,977	(468)	94	(11)	2,650
2029	2,650	(31,259)	(33,902)	(4,389)	33,902	(4,740)	88,610	0.09	8,215	(914)	79	(20)	1,795
2030	1,795	(2,201)	(2,453)	(3,838)	2,453	(6,769)	88,407	0.10	8,421	(2,187)	54	(48)	(386)
2031	(386)	(9,589)	(10,978)	(3,214)	10,978	(7,154)	90,384	0.10	8,845	(1,522)	(17)	(33)	(1,958)
2032	(1,958)	(17,462)	(20,539)	(2,741)	20,539	(8,245)	92,588	0.10	9,309	(1,678)	(86)	(37)	(3,759)
2033	(3,759)	0	0	(2,224)	0	(9,442)	92,385	0.10	9,543	(2,123)	(165)	(47)	(6,094)
2034	(6,094)	(671)	(833)	(1,828)	833	(9,461)	92,588	0.11	9,827	(1,462)	(268)	(32)	(7,856)
2035	(7,856)	(2,680)	(3,419)	(1,383)	3,419	(9,585)	92,385	0.11	10,074	(894)	(346)	(20)	(9,116)
2036	(9,116)	0	0	(1,144)	0	(9,784)	94,134	0.11	10,546	(381)	(401)	(8)	(9,907)
2037	(9,907)	(5,086)	(6,849)	(921)	6,849	(9,934)	95,503	0.12	10,993	137	(436)	2	(10,203)
2038	(10,203)	(23,348)	(32,301)	(771)	32,301	(11,044)	95,706	0.12	11,318	(497)	(449)	(11)	(11,160)
2039	(11,160)	(887)	(1,261)	(771)	1,261	(12,954)	95,503	0.12	11,604	(2,122)	(491)	(47)	(13,820)
2040	(13,820)	(1,115)	(1,629)	(771)	1,629	(13,064)	95,706	0.12	11,947	(1,888)	(608)	(42)	(16,357)
2041	(16,357)	(1,838)	(2,758)	(761)	2,758	(13,219)	100,953	0.13	12,948	(1,032)	(720)	(23)	(18,132)
2042	(18,132)	(687)	(1,059)	(550)	1,059	(13,403)	106,606	0.13	14,048	95	(798)	1	(18,833)
2043	(18,833)	0	0	(500)	0	(13,465)	106,808	0.14	14,460	495	(829)	7	(19,159)
2044	(19,159)	0	0	(265)	0	(13,465)	106,606	0.14	14,829	1,099	(843)	16	(18,887)
2045	(18,887)	0	0	(177)	0	(13,465)	106,606	0.14	15,235	1,593	(831)	24	(18,102)
2046	(18,102)	0	0	(177)	0	(12,813)	114,160	0.15	16,762	3,772	(796)	57	(15,070)
2047	(15,070)	0	0	(177)	0	(10,701)	121,714	0.15	18,361	7,483	(663)	112	(8,137)
2048	(8,137)	(1,393)	(2,526)	(177)	2,526	(9,527)	121,740	0.15	18,869	9,164	(358)	137	807
2049	807	0	0	(177)	0	(8,928)	121,537	0.16	19,354	10,248	24	154	11,233
2050	11,233	0	0	(177)	0	(6,899)	121,714	0.16	19,913	12,837	337	193	24,600
2051	24,600	0	0	(837)	0	(34,187)	60,857	0.17	10,230	(24,794)	738	(545)	(2)

TABLE 12-60
LAND ROADS (2051) RESIDENTIAL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Gross Population Growth	712,123	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	3.00% - 3.30%	4.40% - 4.70%
In-year Transactions	1.50% - 1.65%	2.20% - 2.35%
New Debt Term (Years)	20	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2051	\$492,938,796	
Discount Rate Applied to Post 2051 Debt Payments	3.00%	

Calculated Development Charge per Capita	\$774.94

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual Gross Population Growth	Development Charge (Inflated) per Capita	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	0	(10,718,288)	(10,718,288)	(6,664,602)	10,718,288	(251,880)	23,644	774.94	18,322,619	11,406,138	0	188,201	11,594,339
2027	11,594,339	(11,657,440)	(11,977,058)	(5,623,835)	11,977,058	(1,156,299)	23,038	796.19	18,342,527	11,562,394	371,019	184,998	23,712,750
2028	23,712,750	(10,331,332)	(10,905,618)	(4,982,115)	10,905,618	(2,102,850)	23,038	818.02	18,845,434	11,760,470	735,095	182,287	36,390,603
2029	36,390,603	(6,732,125)	(7,301,181)	(4,862,709)	7,301,181	(2,900,467)	23,038	840.44	19,362,130	11,598,954	1,091,718	173,984	49,255,259
2030	49,255,259	(7,406,115)	(8,252,364)	(3,812,656)	8,252,364	(3,507,524)	23,038	863.49	19,892,992	12,572,812	1,477,658	188,592	63,494,320
2031	63,494,320	(12,839,842)	(14,699,230)	(2,674,886)	14,699,230	(4,311,846)	24,843	887.16	22,040,197	15,053,465	1,904,830	225,802	80,678,417
2032	80,678,417	(354,647)	(417,137)	(2,162,416)	417,137	(5,177,677)	26,649	911.49	24,290,191	16,950,097	2,420,353	254,251	100,303,118
2033	100,303,118	(343,206)	(414,747)	(2,065,997)	414,747	(5,211,112)	26,649	936.48	24,956,168	17,679,059	3,009,094	265,186	121,256,456
2034	121,256,456	(5,718,384)	(7,099,849)	(1,172,986)	7,099,849	(5,391,480)	26,649	962.15	25,640,405	19,075,939	3,637,694	286,139	144,256,228
2035	144,256,228	(14,348,139)	(18,302,835)	(800,013)	18,302,835	(6,207,913)	26,649	988.53	26,343,401	19,335,475	4,327,687	290,032	168,209,422
2036	168,209,422	(53,504,468)	(70,122,891)	(683,108)	70,122,891	(8,817,286)	26,782	1,015.64	27,200,844	17,700,450	5,046,283	265,507	191,221,662
2037	191,221,662	(20,201,744)	(27,202,298)	(645,246)	27,202,298	(13,502,420)	26,915	1,043.48	28,085,503	13,937,837	5,736,650	209,068	211,105,216
2038	211,105,216	(18,324,406)	(25,350,915)	(645,246)	25,350,915	(15,645,460)	26,915	1,072.09	28,855,538	12,564,833	6,333,156	188,472	230,191,678
2039	230,191,678	(20,809,954)	(29,578,886)	(645,246)	29,578,886	(17,773,618)	26,915	1,101.49	29,646,686	11,227,822	6,905,750	168,417	248,493,667
2040	248,493,667	(2,460,684)	(3,593,465)	(645,246)	3,593,465	(19,576,499)	26,915	1,131.69	30,459,525	10,237,780	7,454,810	153,567	266,339,825
2041	266,339,825	(4,907,732)	(7,363,520)	(630,171)	7,363,520	(19,947,920)	27,607	1,162.71	32,098,854	11,520,764	7,990,195	172,811	286,023,595
2042	286,023,595	(3,884,942)	(5,988,750)	(547,817)	5,988,750	(20,508,810)	28,298	1,194.59	33,805,178	12,748,552	8,580,708	191,228	307,544,083
2043	307,544,083	(11,853,850)	(18,774,052)	(547,817)	18,774,052	(21,270,857)	28,298	1,227.35	34,732,033	12,913,360	9,226,322	193,700	329,877,465
2044	329,877,465	(343,206)	(558,470)	(547,817)	558,470	(22,377,274)	28,298	1,261.00	35,684,300	12,759,210	9,896,324	191,388	352,724,387
2045	352,724,387	(343,206)	(573,782)	(547,817)	573,782	(22,422,444)	28,298	1,295.57	36,662,676	13,692,415	10,581,732	205,386	377,203,920
2046	377,203,920	(31,630,751)	(54,331,167)	0	54,331,167	(23,399,289)	31,699	1,331.09	42,193,919	18,794,630	11,316,118	281,919	407,596,587
2047	407,596,587	(42,049,257)	(74,206,991)	0	74,206,991	(27,293,784)	35,099	1,367.59	48,000,908	20,707,125	12,227,898	310,607	440,842,216
2048	440,842,216	(135,816,775)	(246,256,041)	0	246,256,041	(36,089,566)	35,099	1,405.08	49,316,975	13,227,409	13,225,266	198,411	467,493,303
2049	467,493,303	(343,206)	(639,344)	0	639,344	(49,657,542)	35,099	1,443.61	50,669,126	1,011,584	14,024,799	15,174	482,544,859
2050	482,544,859	(343,206)	(656,874)	0	656,874	(49,102,197)	35,099	1,483.19	52,058,348	2,956,152	14,476,346	44,342	500,021,699
2051	500,021,699	(343,206)	(674,884)	0	674,884	(530,678,371)	17,549	1,523.85	26,742,830	(503,935,541)	15,000,651	(11,086,582)	227

TABLE 12-61
LAND ROADS (2051) RETAIL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Total GFA Growth	19,228,833	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	3.00% - 3.30%	4.40% - 4.70%
In-year Transactions	1.50% - 1.65%	2.20% - 2.35%
New Debt Term (Years)	20	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2051	\$56,360,778	
Discount Rate Applied to Post 2051 Debt Payments	3.00%	

Calculated Development Charge per sqft	\$3.28

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per sqft	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	0	(1,225,489)	(1,225,489)	(762,006)	1,225,489	(28,799)	943,722	3.28	3,092,612	2,301,807	0	37,980	2,339,787
2027	2,339,787	(1,332,868)	(1,369,412)	(643,008)	1,369,412	(132,207)	631,176	3.37	2,125,097	1,349,881	74,873	21,598	3,786,140
2028	3,786,140	(1,181,246)	(1,246,908)	(569,636)	1,246,908	(240,432)	631,198	3.46	2,183,437	1,373,369	117,370	21,287	5,298,166
2029	5,298,166	(769,726)	(834,790)	(555,984)	834,790	(331,629)	631,154	3.55	2,243,146	1,355,534	158,945	20,333	6,832,978
2030	6,832,978	(846,788)	(943,544)	(435,925)	943,544	(401,037)	631,198	3.65	2,304,807	1,467,845	204,989	22,018	8,527,830
2031	8,527,830	(1,468,060)	(1,680,655)	(305,837)	1,680,655	(493,000)	670,235	3.75	2,514,452	1,715,615	255,835	25,734	10,525,014
2032	10,525,014	(40,549)	(47,694)	(247,243)	47,694	(591,996)	721,519	3.85	2,781,063	1,941,825	315,750	29,127	12,811,716
2033	12,811,716	(39,241)	(47,421)	(236,218)	47,421	(595,819)	721,563	3.96	2,857,486	2,025,449	384,351	30,382	15,251,898
2034	15,251,898	(653,819)	(811,770)	(134,115)	811,770	(616,442)	721,519	4.07	2,935,654	2,185,097	457,557	32,776	17,927,329
2035	17,927,329	(1,640,513)	(2,092,678)	(91,470)	2,092,678	(709,790)	721,563	4.18	3,016,324	2,215,064	537,820	33,226	20,713,439
2036	20,713,439	(6,117,501)	(8,017,589)	(78,104)	8,017,589	(1,008,135)	734,696	4.29	3,155,430	2,069,191	621,403	31,038	23,435,071
2037	23,435,071	(2,309,792)	(3,110,209)	(73,775)	3,110,209	(1,543,816)	746,847	4.41	3,295,564	1,677,973	703,052	25,170	25,841,265
2038	25,841,265	(2,095,144)	(2,898,529)	(73,775)	2,898,529	(1,788,843)	746,804	4.53	3,385,723	1,523,104	775,238	22,847	28,162,454
2039	28,162,454	(2,379,332)	(3,381,939)	(73,775)	3,381,939	(2,032,169)	746,847	4.66	3,478,754	1,372,810	844,874	20,592	30,400,730
2040	30,400,730	(281,345)	(410,863)	(73,775)	410,863	(2,238,304)	746,804	4.79	3,573,924	1,261,845	912,022	18,928	32,593,525
2041	32,593,525	(561,132)	(841,917)	(72,051)	841,917	(2,280,771)	782,954	4.92	3,849,655	1,496,833	977,806	22,452	35,090,616
2042	35,090,616	(444,190)	(684,731)	(62,635)	684,731	(2,344,901)	830,765	5.05	4,196,731	1,789,195	1,052,718	26,838	37,959,367
2043	37,959,367	(1,355,325)	(2,146,555)	(62,635)	2,146,555	(2,432,030)	834,139	5.19	4,329,305	1,834,639	1,138,781	27,520	40,960,307
2044	40,960,307	(39,241)	(63,853)	(62,635)	63,853	(2,558,534)	834,183	5.33	4,448,236	1,827,067	1,228,809	27,406	44,043,589
2045	44,043,589	(39,241)	(65,604)	(62,635)	65,604	(2,563,698)	830,765	5.48	4,551,473	1,925,140	1,321,308	28,877	47,318,914
2046	47,318,914	(3,616,542)	(6,212,022)	0	6,212,022	(2,675,387)	846,228	5.63	4,763,300	2,087,912	1,419,567	31,319	50,857,713
2047	50,857,713	(4,807,755)	(8,484,550)	0	8,484,550	(3,120,669)	782,951	5.78	4,527,954	1,407,285	1,525,731	21,109	53,811,838
2048	53,811,838	(15,528,782)	(28,155,994)	0	28,155,994	(4,126,346)	782,945	5.94	4,652,067	525,721	1,614,355	7,886	55,959,800
2049	55,959,800	(39,241)	(73,100)	0	73,100	(5,677,658)	782,989	6.10	4,779,881	(897,776)	1,678,794	(19,751)	56,721,067
2050	56,721,067	(39,241)	(75,104)	0	75,104	(5,614,161)	782,951	6.27	4,910,695	(703,467)	1,701,632	(15,476)	57,703,756
2051	57,703,756	(39,241)	(77,164)	0	77,164	(60,675,778)	391,117	6.44	2,520,356	(58,155,422)	1,731,113	(1,279,419)	28

TABLE 12-62
LAND ROADS (2051) INDUSTRIAL/OFFICE/INSTITUTIONAL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Gross Population Growth	112,958,175	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	3.00% - 3.30%	4.40% - 4.70%
In-year Transactions	1.50% - 1.65%	2.20% - 2.35%
New Debt Term (Years)	20	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2051	\$96,206,995	
Discount Rate Applied to Post 2051 Debt Payments	3.00%	

Calculated Development Charge per sqft	\$0.95

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per sqft	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	0	(2,091,891)	(2,091,891)	(1,300,732)	2,091,891	(49,159)	4,524,764	0.95	4,308,346	2,958,455	0	48,815	3,007,269
2027	3,007,269	(2,275,186)	(2,337,566)	(1,097,605)	2,337,566	(225,675)	3,970,635	0.98	3,884,380	2,561,099	96,233	40,978	5,705,579
2028	5,705,579	(2,016,369)	(2,128,452)	(972,361)	2,128,452	(410,414)	3,970,635	1.01	3,990,880	2,608,106	176,873	40,426	8,530,983
2029	8,530,983	(1,313,911)	(1,424,973)	(949,056)	1,424,973	(566,085)	3,970,635	1.03	4,100,300	2,585,159	255,929	38,777	11,410,849
2030	11,410,849	(1,445,453)	(1,610,616)	(744,117)	1,610,616	(684,564)	3,970,635	1.06	4,212,720	2,784,039	342,325	41,761	14,578,973
2031	14,578,973	(2,505,955)	(2,868,853)	(522,058)	2,868,853	(841,544)	4,210,868	1.09	4,590,090	3,226,487	437,369	48,397	18,291,227
2032	18,291,227	(69,217)	(81,413)	(422,039)	81,413	(1,010,529)	4,350,545	1.12	4,872,370	3,439,802	548,737	51,597	22,331,363
2033	22,331,363	(66,984)	(80,946)	(403,221)	80,946	(1,017,054)	4,350,545	1.15	5,005,958	3,585,683	669,941	53,785	26,640,772
2034	26,640,772	(1,116,058)	(1,385,679)	(228,932)	1,385,679	(1,052,257)	4,350,545	1.18	5,143,209	3,862,021	799,223	57,930	31,359,947
2035	31,359,947	(2,800,330)	(3,572,169)	(156,139)	3,572,169	(1,211,600)	4,350,545	1.21	5,284,224	3,916,485	940,798	58,747	36,275,977
2036	36,275,977	(10,442,481)	(13,685,903)	(133,322)	13,685,903	(1,720,872)	4,429,570	1.25	5,527,720	3,673,526	1,088,279	55,103	41,092,885
2037	41,092,885	(3,942,780)	(5,309,080)	(125,933)	5,309,080	(2,635,271)	4,350,223	1.28	5,577,543	2,816,340	1,232,787	42,245	45,184,256
2038	45,184,256	(3,576,379)	(4,947,745)	(125,933)	4,947,745	(3,053,529)	4,350,223	1.32	5,730,466	2,551,005	1,355,528	38,265	49,129,054
2039	49,129,054	(4,061,484)	(5,772,919)	(125,933)	5,772,919	(3,468,882)	4,350,223	1.35	5,887,581	2,292,767	1,473,872	34,391	52,930,083
2040	52,930,083	(480,252)	(701,338)	(125,933)	701,338	(3,820,750)	4,350,223	1.39	6,049,004	2,102,321	1,587,903	31,535	56,651,842
2041	56,651,842	(957,843)	(1,437,140)	(122,991)	1,437,140	(3,893,241)	4,560,903	1.43	6,515,837	2,499,605	1,699,555	37,494	60,888,496
2042	60,888,496	(758,225)	(1,168,826)	(106,918)	1,168,826	(4,002,710)	4,663,242	1.47	6,844,698	2,735,071	1,826,655	41,026	65,491,248
2043	65,491,248	(2,313,519)	(3,664,137)	(106,918)	3,664,137	(4,151,439)	4,681,903	1.51	7,060,504	2,802,148	1,964,737	42,032	70,300,166
2044	70,300,166	(66,984)	(108,997)	(106,918)	108,997	(4,367,378)	4,681,903	1.55	7,254,086	2,779,790	2,109,005	41,697	75,230,657
2045	75,230,657	(66,984)	(111,985)	(106,918)	111,985	(4,376,194)	4,663,242	1.59	7,423,269	2,940,157	2,256,920	44,102	80,471,837
2046	80,471,837	(6,173,382)	(10,603,828)	0	10,603,828	(4,566,845)	4,756,548	1.64	7,779,399	3,212,554	2,414,155	48,188	86,146,734
2047	86,146,734	(8,206,765)	(14,482,998)	0	14,482,998	(5,326,935)	4,689,054	1.68	7,879,278	2,552,343	2,584,402	38,285	91,321,764
2048	91,321,764	(26,507,396)	(48,061,857)	0	48,061,857	(7,043,610)	4,689,054	1.73	8,095,308	1,051,698	2,739,653	15,775	95,128,890
2049	95,128,890	(66,984)	(124,781)	0	124,781	(9,691,676)	4,689,054	1.77	8,317,262	(1,374,414)	2,853,867	(30,237)	96,578,106
2050	96,578,106	(66,984)	(128,202)	0	128,202	(9,583,289)	4,689,054	1.82	8,545,300	(1,037,988)	2,897,343	(22,836)	98,414,625
2051	98,414,625	(66,984)	(131,717)	0	131,717	(103,572,635)	2,343,401	1.87	4,387,688	(99,184,947)	2,952,439	(2,182,069)	48

TABLE 12-63
LAND ROADS (2051) HOTEL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Total GFA Growth	2,566,140	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	3.00% - 3.30%	4.40% - 4.70%
In-year Transactions	1.50% - 1.65%	2.20% - 2.35%
New Debt Term (Years)	20	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2051	\$818,630	
Discount Rate Applied to Post 2051 Debt Payments	3.00%	

Calculated Development Charge per sqft	\$0.36

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per sqft	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	0	(17,800)	(17,800)	(11,068)	17,800	(418)	86,024	0.36	30,714	19,228	0	317	19,545
2027	19,545	(19,360)	(19,890)	(9,340)	19,890	(1,920)	88,509	0.37	32,468	21,208	625	339	41,718
2028	41,718	(17,157)	(18,111)	(8,274)	18,111	(3,492)	88,407	0.38	33,320	21,554	1,293	334	64,899
2029	64,899	(11,180)	(12,125)	(8,076)	12,125	(4,817)	88,610	0.39	34,312	21,419	1,947	321	88,586
2030	88,586	(12,299)	(13,705)	(6,332)	13,705	(5,825)	88,407	0.40	35,172	23,015	2,658	345	114,604
2031	114,604	(21,323)	(24,411)	(4,442)	24,411	(7,161)	90,384	0.41	36,944	25,341	3,438	380	143,763
2032	143,763	(589)	(693)	(3,591)	693	(8,599)	92,588	0.42	38,883	26,693	4,313	400	175,169
2033	175,169	(570)	(689)	(3,431)	689	(8,654)	92,385	0.43	39,861	27,776	5,255	417	208,617
2034	208,617	(9,497)	(11,791)	(1,948)	11,791	(8,954)	92,588	0.44	41,044	30,142	6,259	452	245,470
2035	245,470	(23,828)	(30,396)	(1,329)	30,396	(10,310)	92,385	0.46	42,077	30,439	7,364	457	283,730
2036	283,730	(88,856)	(116,454)	(1,134)	116,454	(14,643)	94,134	0.47	44,049	28,272	8,512	424	320,938
2037	320,938	(33,549)	(45,175)	(1,072)	45,175	(22,424)	95,503	0.48	45,915	22,420	9,628	336	353,322
2038	353,322	(30,432)	(42,101)	(1,072)	42,101	(25,983)	95,706	0.49	47,274	20,220	10,600	303	384,444
2039	384,444	(34,559)	(49,122)	(1,072)	49,122	(29,517)	95,503	0.51	48,467	17,879	11,533	268	414,125
2040	414,125	(4,086)	(5,968)	(1,072)	5,968	(32,511)	95,706	0.52	49,902	16,319	12,424	245	443,112
2041	443,112	(8,150)	(12,229)	(1,047)	12,229	(33,128)	100,953	0.54	54,081	19,906	13,293	299	476,611
2042	476,611	(6,452)	(9,946)	(910)	9,946	(34,059)	106,606	0.55	58,675	23,706	14,298	356	514,970
2043	514,970	(19,686)	(31,178)	(910)	31,178	(35,325)	106,808	0.57	60,398	24,164	15,449	362	554,945
2044	554,945	(570)	(927)	(910)	927	(37,162)	106,606	0.58	61,936	23,864	16,648	358	595,816
2045	595,816	(570)	(953)	(910)	953	(37,237)	106,606	0.60	63,634	25,487	17,874	382	639,560
2046	639,560	(52,530)	(90,228)	0	90,228	(38,860)	114,160	0.61	70,012	31,152	19,187	467	690,367
2047	690,367	(69,832)	(123,237)	0	123,237	(45,327)	121,714	0.63	76,692	31,364	20,711	470	742,913
2048	742,913	(225,553)	(408,961)	0	408,961	(59,934)	121,740	0.65	78,811	18,876	22,287	283	784,359
2049	784,359	(570)	(1,062)	0	1,062	(82,467)	121,537	0.67	80,837	(1,630)	23,531	(36)	806,224
2050	806,224	(570)	(1,091)	0	1,091	(81,545)	121,714	0.68	83,174	1,629	24,187	24	832,065
2051	832,065	(570)	(1,121)	0	1,121	(881,305)	60,857	0.70	42,727	(838,577)	24,962	(18,449)	0

TABLE 12-64
LAND PUBLIC WORKS (2051) RESIDENTIAL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Gross Population Growth	712,123	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	3.00% - 3.30%	4.40% - 4.70%
In-year Transactions	1.50% - 1.65%	2.20% - 2.35%
New Debt Term (Years)	20	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2051	\$36,043,440	
Discount Rate Applied to Post 2051 Debt Payments	3.00%	

Calculated Development Charge per Capita	\$120.41

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual Gross Population Growth	Development Charge (Inflated) per Capita	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	0	0	0	(2,144,651)	0	0	23,644	120.41	2,846,969	702,318	0	11,588	713,906
2027	713,906	0	0	(2,131,195)	0	0	23,038	123.71	2,850,062	718,868	22,845	11,502	1,467,121
2028	1,467,121	0	0	(2,114,182)	0	0	23,038	127.10	2,928,204	814,022	45,481	12,617	2,339,240
2029	2,339,240	0	0	(2,094,727)	0	0	23,038	130.59	3,008,488	913,762	70,177	13,706	3,336,886
2030	3,336,886	0	0	(1,909,503)	0	0	23,038	134.17	3,090,974	1,181,470	100,107	17,722	4,636,184
2031	4,636,184	0	0	(1,545,167)	0	0	24,843	137.85	3,424,606	1,879,439	139,086	28,192	6,682,901
2032	6,682,901	0	0	(1,401,999)	0	0	26,649	141.63	3,774,210	2,372,212	200,487	35,583	9,291,183
2033	9,291,183	0	0	(1,401,999)	0	0	26,649	145.51	3,877,690	2,475,691	278,735	37,135	12,082,745
2034	12,082,745	0	0	(1,068,984)	0	0	26,649	149.50	3,984,007	2,915,023	362,482	43,725	15,403,975
2035	15,403,975	0	0	(535,169)	0	0	26,649	153.60	4,093,238	3,558,069	462,119	53,371	19,477,535
2036	19,477,535	(27,460,265)	(35,989,390)	(528,687)	35,989,390	(791,767)	26,782	157.81	4,226,468	2,906,015	584,326	43,590	23,011,466
2037	23,011,466	(6,086,180)	(8,195,237)	(528,687)	8,195,237	(3,069,483)	26,915	162.14	4,363,926	765,756	690,344	11,486	24,479,052
2038	24,479,052	0	0	(528,687)	0	(3,547,093)	26,915	166.58	4,483,574	407,795	734,372	6,117	25,627,336
2039	25,627,336	0	0	(528,687)	0	(3,547,093)	26,915	171.15	4,606,503	530,724	768,820	7,961	26,934,840
2040	26,934,840	(21,736,358)	(31,742,742)	(528,687)	31,742,742	(4,245,433)	26,915	175.84	4,732,802	(41,318)	808,045	(909)	27,700,659
2041	27,700,659	0	0	(528,687)	0	(6,095,365)	27,607	180.66	4,987,521	(1,636,530)	831,020	(36,004)	26,859,144
2042	26,859,144	0	0	(528,687)	0	(6,095,365)	28,298	185.62	5,252,650	(1,371,402)	805,774	(30,171)	26,263,346
2043	26,263,346	0	0	(528,687)	0	(6,095,365)	28,298	190.71	5,396,664	(1,227,387)	787,900	(27,003)	25,796,857
2044	25,796,857	0	0	(528,687)	0	(6,095,365)	28,298	195.93	5,544,628	(1,079,424)	773,906	(23,747)	25,467,592
2045	25,467,592	0	0	(528,687)	0	(6,095,365)	28,298	201.31	5,696,648	(927,404)	764,028	(20,403)	25,283,813
2046	25,283,813	0	0	0	0	(6,095,365)	31,699	206.83	6,556,092	460,728	758,514	6,911	26,509,966
2047	26,509,966	0	0	0	0	(6,095,365)	35,099	212.50	7,458,382	1,363,018	795,299	20,445	28,688,729
2048	28,688,729	0	0	0	0	(6,095,365)	35,099	218.32	7,662,873	1,567,508	860,662	23,513	31,140,412
2049	31,140,412	0	0	0	0	(6,095,365)	35,099	224.31	7,872,970	1,777,606	934,212	26,664	33,878,894
2050	33,878,894	0	0	0	0	(6,095,365)	35,099	230.46	8,088,828	1,993,463	1,016,367	29,902	36,918,625
2051	36,918,625	0	0	0	0	(41,362,918)	17,549	236.78	4,155,302	(37,207,617)	1,107,559	(818,568)	(0)

TABLE 12-65
LAND PUBLIC WORKS (2051) RETAIL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Total GFA Growth	19,228,833	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	3.00% - 3.30%	4.40% - 4.70%
In-year Transactions	1.50% - 1.65%	2.20% - 2.35%
New Debt Term (Years)	20	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2051	\$4,121,072	
Discount Rate Applied to Post 2051 Debt Payments	3.00%	

Calculated Development Charge per sqft	\$0.51

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per sqft	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	0	0	0	(245,211)	0	0	943,722	0.51	480,434	235,222	0	3,881	239,103
2027	239,103	0	0	(243,673)	0	0	631,176	0.52	330,131	86,458	7,651	1,383	334,596
2028	334,596	0	0	(241,728)	0	0	631,198	0.54	339,194	97,467	10,372	1,511	443,946
2029	443,946	0	0	(239,503)	0	0	631,154	0.55	348,470	108,967	13,318	1,635	567,866
2030	567,866	0	0	(218,325)	0	0	631,198	0.57	358,049	139,724	17,036	2,096	726,722
2031	726,722	0	0	(176,669)	0	0	670,235	0.58	390,617	213,948	21,802	3,209	965,681
2032	965,681	0	0	(160,299)	0	0	721,519	0.60	432,035	271,736	28,970	4,076	1,270,463
2033	1,270,463	0	0	(160,299)	0	0	721,563	0.62	443,907	283,608	38,114	4,254	1,596,439
2034	1,596,439	0	0	(122,224)	0	0	721,519	0.63	456,050	333,827	47,893	5,007	1,983,166
2035	1,983,166	0	0	(61,189)	0	0	721,563	0.65	468,582	407,393	59,495	6,111	2,456,165
2036	2,456,165	(3,139,704)	(4,114,892)	(60,448)	4,114,892	(90,528)	734,696	0.67	490,192	339,217	73,685	5,088	2,874,155
2037	2,874,155	(695,871)	(937,013)	(60,448)	937,013	(350,953)	746,847	0.69	511,962	100,561	86,225	1,508	3,062,449
2038	3,062,449	0	0	(60,448)	0	(405,561)	746,804	0.70	525,968	59,959	91,873	899	3,215,181
2039	3,215,181	0	0	(60,448)	0	(405,561)	746,847	0.72	540,420	74,411	96,455	1,116	3,387,163
2040	3,387,163	(2,485,254)	(3,629,346)	(60,448)	3,629,346	(485,407)	746,804	0.74	555,205	9,350	101,615	140	3,498,268
2041	3,498,268	0	0	(60,448)	0	(696,921)	782,954	0.76	598,039	(159,330)	104,948	(3,505)	3,440,381
2042	3,440,381	0	0	(60,448)	0	(696,921)	830,765	0.78	651,957	(105,412)	103,211	(2,319)	3,435,861
2043	3,435,861	0	0	(60,448)	0	(696,921)	834,139	0.81	672,552	(84,817)	103,076	(1,866)	3,452,255
2044	3,452,255	0	0	(60,448)	0	(696,921)	834,183	0.83	691,028	(66,341)	103,568	(1,460)	3,488,022
2045	3,488,022	0	0	(60,448)	0	(696,921)	830,765	0.85	707,066	(50,303)	104,641	(1,107)	3,541,253
2046	3,541,253	0	0	0	0	(696,921)	846,228	0.87	739,973	43,052	106,238	646	3,691,188
2047	3,691,188	0	0	0	0	(696,921)	782,951	0.90	703,412	6,491	110,736	97	3,808,512
2048	3,808,512	0	0	0	0	(696,921)	782,945	0.92	722,693	25,772	114,255	387	3,948,926
2049	3,948,926	0	0	0	0	(696,921)	782,989	0.95	742,549	45,628	118,468	684	4,113,706
2050	4,113,706	0	0	0	0	(696,921)	782,951	0.97	762,871	65,950	123,411	989	4,304,056
2051	4,304,056	0	0	0	0	(4,729,273)	391,117	1.00	391,534	(4,337,739)	129,122	(95,430)	9

TABLE 12-66
LAND PUBLIC WORKS (2051) INDUSTRIAL/OFFICE/INSTITUTIONAL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Gross Population Growth	112,958,175	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	3.00% - 3.30%	4.40% - 4.70%
In-year Transactions	1.50% - 1.65%	2.20% - 2.35%
New Debt Term (Years)	20	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2051	\$7,034,608	
Discount Rate Applied to Post 2051 Debt Payments	3.00%	

Calculated Development Charge per sqft	\$0.15

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per sqft	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	0	0	0	(418,572)	0	0	4,524,764	0.15	669,340	250,768	0	4,138	254,906
2027	254,906	0	0	(415,946)	0	0	3,970,635	0.15	603,473	187,528	8,157	3,000	453,591
2028	453,591	0	0	(412,626)	0	0	3,970,635	0.16	620,019	207,394	14,061	3,215	678,260
2029	678,260	0	0	(408,828)	0	0	3,970,635	0.16	637,018	228,190	20,348	3,423	930,221
2030	930,221	0	0	(372,678)	0	0	3,970,635	0.16	654,484	281,806	27,907	4,227	1,244,160
2031	1,244,160	0	0	(301,571)	0	0	4,210,868	0.17	713,112	411,541	37,325	6,173	1,699,199
2032	1,699,199	0	0	(273,628)	0	0	4,350,545	0.17	756,966	483,338	50,976	7,250	2,240,763
2033	2,240,763	0	0	(273,628)	0	0	4,350,545	0.18	777,721	504,092	67,223	7,561	2,819,640
2034	2,819,640	0	0	(208,634)	0	0	4,350,545	0.18	799,044	590,410	84,589	8,856	3,503,495
2035	3,503,495	0	0	(104,449)	0	0	4,350,545	0.19	820,952	716,503	105,105	10,748	4,335,850
2036	4,335,850	(5,359,427)	(7,024,059)	(103,184)	7,024,059	(154,529)	4,429,570	0.19	858,781	601,068	130,076	9,016	5,076,009
2037	5,076,009	(1,187,841)	(1,599,467)	(103,184)	1,599,467	(599,072)	4,350,223	0.20	866,521	164,266	152,280	2,464	5,395,019
2038	5,395,019	0	0	(103,184)	0	(692,287)	4,350,223	0.20	890,279	94,808	161,851	1,422	5,653,101
2039	5,653,101	0	0	(103,184)	0	(692,287)	4,350,223	0.21	914,689	119,218	169,593	1,788	5,943,700
2040	5,943,700	(4,242,291)	(6,195,239)	(103,184)	6,195,239	(828,582)	4,350,223	0.22	939,767	8,001	178,311	120	6,130,132
2041	6,130,132	0	0	(103,184)	0	(1,189,634)	4,560,903	0.22	1,012,294	(280,524)	183,904	(6,172)	6,027,340
2042	6,027,340	0	0	(103,184)	0	(1,189,634)	4,663,242	0.23	1,063,385	(229,432)	180,820	(5,048)	5,973,680
2043	5,973,680	0	0	(103,184)	0	(1,189,634)	4,681,903	0.23	1,096,913	(195,905)	179,210	(4,310)	5,952,676
2044	5,952,676	0	0	(103,184)	0	(1,189,634)	4,681,903	0.24	1,126,987	(165,830)	178,580	(3,648)	5,961,777
2045	5,961,777	0	0	(103,184)	0	(1,189,634)	4,663,242	0.25	1,153,272	(139,546)	178,853	(3,070)	5,998,014
2046	5,998,014	0	0	0	0	(1,189,634)	4,756,548	0.25	1,208,600	18,966	179,940	284	6,197,205
2047	6,197,205	0	0	0	0	(1,189,634)	4,689,054	0.26	1,224,117	34,483	185,916	517	6,418,121
2048	6,418,121	0	0	0	0	(1,189,634)	4,689,054	0.27	1,257,679	68,045	192,544	1,021	6,679,730
2049	6,679,730	0	0	0	0	(1,189,634)	4,689,054	0.28	1,292,161	102,527	200,392	1,538	6,984,188
2050	6,984,188	0	0	0	0	(1,189,634)	4,689,054	0.28	1,327,589	137,955	209,526	2,069	7,333,738
2051	7,333,738	0	0	0	0	(8,072,797)	2,343,401	0.29	681,667	(7,391,131)	220,012	(162,605)	15

TABLE 12-67
LAND PUBLIC WORKS (2051) HOTEL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Total GFA Growth	2,566,140	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	3.00% - 3.30%	4.40% - 4.70%
In-year Transactions	1.50% - 1.65%	2.20% - 2.35%
New Debt Term (Years)	20	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2051	\$59,858	
Discount Rate Applied to Post 2051 Debt Payments	3.00%	

Calculated Development Charge per sqft	\$0.06

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per sqft	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	0	0	0	(3,562)	0	0	86,024	0.06	4,772	1,210	0	20	1,230
2027	1,230	0	0	(3,539)	0	0	88,509	0.06	5,045	1,505	39	24	2,799
2028	2,799	0	0	(3,511)	0	0	88,407	0.06	5,177	1,666	87	26	4,578
2029	4,578	0	0	(3,479)	0	0	88,610	0.06	5,331	1,852	137	28	6,595
2030	6,595	0	0	(3,171)	0	0	88,407	0.06	5,465	2,294	198	34	9,121
2031	9,121	0	0	(2,566)	0	0	90,384	0.06	5,740	3,174	274	48	12,616
2032	12,616	0	0	(2,328)	0	0	92,588	0.07	6,041	3,713	378	56	16,763
2033	16,763	0	0	(2,328)	0	0	92,385	0.07	6,193	3,865	503	58	21,189
2034	21,189	0	0	(1,775)	0	0	92,588	0.07	6,377	4,602	636	69	26,495
2035	26,495	0	0	(889)	0	0	92,385	0.07	6,538	5,649	795	85	33,024
2036	33,024	(45,604)	(59,768)	(878)	59,768	(1,315)	94,134	0.07	6,844	4,651	991	70	38,735
2037	38,735	(10,107)	(13,610)	(878)	13,610	(5,098)	95,503	0.07	7,134	1,158	1,162	17	41,073
2038	41,073	0	0	(878)	0	(5,891)	95,706	0.08	7,345	576	1,232	9	42,890
2039	42,890	0	0	(878)	0	(5,891)	95,503	0.08	7,530	762	1,287	11	44,950
2040	44,950	(36,098)	(52,716)	(878)	52,716	(7,050)	95,706	0.08	7,753	(175)	1,349	(4)	46,120
2041	46,120	0	0	(878)	0	(10,123)	100,953	0.08	8,403	(2,598)	1,384	(57)	44,848
2042	44,848	0	0	(878)	0	(10,123)	106,606	0.09	9,116	(1,884)	1,345	(41)	44,268
2043	44,268	0	0	(878)	0	(10,123)	106,808	0.09	9,384	(1,617)	1,328	(36)	43,944
2044	43,944	0	0	(878)	0	(10,123)	106,606	0.09	9,623	(1,378)	1,318	(30)	43,854
2045	43,854	0	0	(878)	0	(10,123)	106,606	0.09	9,887	(1,114)	1,316	(25)	44,032
2046	44,032	0	0	0	0	(10,123)	114,160	0.10	10,878	755	1,321	11	46,119
2047	46,119	0	0	0	0	(10,123)	121,714	0.10	11,916	1,793	1,384	27	49,323
2048	49,323	0	0	0	0	(10,123)	121,740	0.10	12,245	2,122	1,480	32	52,956
2049	52,956	0	0	0	0	(10,123)	121,537	0.10	12,560	2,437	1,589	37	57,019
2050	57,019	0	0	0	0	(10,123)	121,714	0.11	12,923	2,800	1,711	42	61,571
2051	61,571	0	0	0	0	(68,692)	60,857	0.11	6,639	(62,053)	1,847	(1,365)	0

TABLE 12-68
LAND POLICE (2051) RESIDENTIAL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Gross Population Growth	712,123	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	3.00% - 3.30%	4.40% - 4.70%
In-year Transactions	1.50% - 1.65%	2.20% - 2.35%
New Debt Term (Years)	20	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2051	\$180,246	
Discount Rate Applied to Post 2051 Debt Payments	3.00%	

Calculated Development Charge per Capita	\$1.35

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual Gross Population Growth	Development Charge (Inflated) per Capita	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	0	0	0	(17,669)	0	0	23,644	1.35	31,813	14,144	0	233	14,377
2027	14,377	0	0	(18,451)	0	0	23,038	1.38	31,848	13,397	460	214	28,449
2028	28,449	0	0	(18,650)	0	0	23,038	1.42	32,721	14,071	882	218	43,619
2029	43,619	0	0	(18,138)	0	0	23,038	1.46	33,618	15,479	1,309	232	60,639
2030	60,639	0	0	(13,820)	0	0	23,038	1.50	34,540	20,719	1,819	311	83,489
2031	83,489	0	0	(11,020)	0	0	24,843	1.54	38,268	27,248	2,505	409	113,650
2032	113,650	0	0	(7,252)	0	0	26,649	1.58	42,174	34,922	3,410	524	152,506
2033	152,506	0	0	(6,954)	0	0	26,649	1.63	43,331	36,376	4,575	546	194,003
2034	194,003	(686,411)	(852,237)	(6,083)	852,237	(18,749)	26,649	1.67	44,519	19,686	5,820	295	219,804
2035	219,804	0	0	(5,600)	0	(68,417)	26,649	1.72	45,739	(28,278)	6,594	(622)	197,499
2036	197,499	0	0	(3,337)	0	(68,417)	26,782	1.76	47,228	(24,526)	5,925	(540)	178,359
2037	178,359	0	0	(1,092)	0	(68,417)	26,915	1.81	48,764	(20,745)	5,351	(456)	162,508
2038	162,508	0	0	0	0	(68,417)	26,915	1.86	50,101	(18,316)	4,875	(403)	148,665
2039	148,665	0	0	0	0	(68,417)	26,915	1.91	51,475	(16,942)	4,460	(373)	135,810
2040	135,810	0	0	0	0	(68,417)	26,915	1.96	52,886	(15,531)	4,074	(342)	124,012
2041	124,012	0	0	0	0	(68,417)	27,607	2.02	55,732	(12,684)	3,720	(279)	114,769
2042	114,769	0	0	0	0	(68,417)	28,298	2.07	58,695	(9,722)	3,443	(214)	108,277
2043	108,277	0	0	0	0	(68,417)	28,298	2.13	60,304	(8,112)	3,248	(178)	103,234
2044	103,234	0	0	0	0	(68,417)	28,298	2.19	61,958	(6,459)	3,097	(142)	99,730
2045	99,730	0	0	0	0	(68,417)	28,298	2.25	63,656	(4,760)	2,992	(105)	97,857
2046	97,857	0	0	0	0	(68,417)	31,699	2.31	73,260	4,843	2,936	73	105,709
2047	105,709	0	0	0	0	(68,417)	35,099	2.37	83,343	14,926	3,171	224	124,030
2048	124,030	0	0	0	0	(68,417)	35,099	2.44	85,628	17,211	3,721	258	145,220
2049	145,220	0	0	0	0	(68,417)	35,099	2.51	87,975	19,559	4,357	293	169,428
2050	169,428	0	0	0	0	(68,417)	35,099	2.58	90,387	21,971	5,083	330	196,811
2051	196,811	0	0	0	0	(244,780)	17,549	2.65	46,433	(198,348)	5,904	(4,364)	5

TABLE 12-69
LAND POLICE (2051) RETAIL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Total GFA Growth	19,228,833	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	3.00% - 3.30%	4.40% - 4.70%
In-year Transactions	1.50% - 1.65%	2.20% - 2.35%
New Debt Term (Years)	20	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2051	\$20,609	
Discount Rate Applied to Post 2051 Debt Payments	3.00%	

Calculated Development Charge per sqft	\$0.01

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per sqft	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	0	0	0	(2,020)	0	0	943,722	0.01	5,368	3,348	0	55	3,403
2027	3,403	0	0	(2,110)	0	0	631,176	0.01	3,689	1,579	109	25	5,117
2028	5,117	0	0	(2,132)	0	0	631,198	0.01	3,790	1,658	159	26	6,959
2029	6,959	0	0	(2,074)	0	0	631,154	0.01	3,894	1,820	209	27	9,015
2030	9,015	0	0	(1,580)	0	0	631,198	0.01	4,001	2,421	270	36	11,742
2031	11,742	0	0	(1,260)	0	0	670,235	0.01	4,365	3,105	352	47	15,246
2032	15,246	0	0	(829)	0	0	721,519	0.01	4,828	3,998	457	60	19,762
2033	19,762	0	0	(795)	0	0	721,563	0.01	4,960	4,165	593	62	24,582
2034	24,582	(78,482)	(97,442)	(696)	97,442	(2,144)	721,519	0.01	5,096	2,257	737	34	27,610
2035	27,610	0	0	(640)	0	(7,822)	721,563	0.01	5,236	(3,227)	828	(71)	25,141
2036	25,141	0	0	(382)	0	(7,822)	734,696	0.01	5,477	(2,727)	754	(60)	23,108
2037	23,108	0	0	(125)	0	(7,822)	746,847	0.01	5,721	(2,227)	693	(49)	21,526
2038	21,526	0	0	0	0	(7,822)	746,804	0.01	5,877	(1,945)	646	(43)	20,184
2039	20,184	0	0	0	0	(7,822)	746,847	0.01	6,039	(1,784)	606	(39)	18,966
2040	18,966	0	0	0	0	(7,822)	746,804	0.01	6,204	(1,619)	569	(36)	17,881
2041	17,881	0	0	0	0	(7,822)	782,954	0.01	6,683	(1,140)	536	(25)	17,252
2042	17,252	0	0	0	0	(7,822)	830,765	0.01	7,285	(537)	518	(12)	17,221
2043	17,221	0	0	0	0	(7,822)	834,139	0.01	7,515	(307)	517	(7)	17,423
2044	17,423	0	0	0	0	(7,822)	834,183	0.01	7,722	(101)	523	(2)	17,843
2045	17,843	0	0	0	0	(7,822)	830,765	0.01	7,901	78	535	1	18,457
2046	18,457	0	0	0	0	(7,822)	846,228	0.01	8,268	446	554	7	19,464
2047	19,464	0	0	0	0	(7,822)	782,951	0.01	7,860	37	584	1	20,086
2048	20,086	0	0	0	0	(7,822)	782,945	0.01	8,075	253	603	4	20,945
2049	20,945	0	0	0	0	(7,822)	782,989	0.01	8,297	475	628	7	22,055
2050	22,055	0	0	0	0	(7,822)	782,951	0.01	8,524	702	662	11	23,429
2051	23,429	0	0	0	0	(27,988)	391,117	0.01	4,375	(23,613)	703	(519)	0

TABLE 12-69
LAND POLICE (2051) INDUSTRIAL/OFFICE/INSTITUTIONAL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Gross Population Growth	112,958,175	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	3.00% - 3.30%	4.40% - 4.70%
In-year Transactions	1.50% - 1.65%	2.20% - 2.35%
New Debt Term (Years)	20	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2051	\$35,179	
Discount Rate Applied to Post 2051 Debt Payments	3.00%	

Calculated Development Charge per sqft	\$0.00

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per sqft	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	0	0	0	(3,448)	0	0	4,524,764	0.00	7,479	4,031	0	67	4,097
2027	4,097	0	0	(3,601)	0	0	3,970,635	0.00	6,743	3,142	131	50	7,421
2028	7,421	0	0	(3,640)	0	0	3,970,635	0.00	6,928	3,288	230	51	10,990
2029	10,990	0	0	(3,540)	0	0	3,970,635	0.00	7,118	3,578	330	54	14,951
2030	14,951	0	0	(2,697)	0	0	3,970,635	0.00	7,313	4,616	449	69	20,085
2031	20,085	0	0	(2,151)	0	0	4,210,868	0.00	7,968	5,818	603	87	26,592
2032	26,592	0	0	(1,415)	0	0	4,350,545	0.00	8,458	7,043	798	106	34,539
2033	34,539	0	0	(1,357)	0	0	4,350,545	0.00	8,690	7,333	1,036	110	43,018
2034	43,018	(133,967)	(166,331)	(1,187)	166,331	(3,659)	4,350,545	0.00	8,928	4,082	1,291	61	48,451
2035	48,451	0	0	(1,093)	0	(13,353)	4,350,545	0.00	9,173	(5,273)	1,454	(116)	44,516
2036	44,516	0	0	(651)	0	(13,353)	4,429,570	0.00	9,596	(4,408)	1,335	(97)	41,347
2037	41,347	0	0	(213)	0	(13,353)	4,350,223	0.00	9,682	(3,884)	1,240	(85)	38,618
2038	38,618	0	0	0	0	(13,353)	4,350,223	0.00	9,948	(3,405)	1,159	(75)	36,297
2039	36,297	0	0	0	0	(13,353)	4,350,223	0.00	10,221	(3,132)	1,089	(69)	34,184
2040	34,184	0	0	0	0	(13,353)	4,350,223	0.00	10,501	(2,852)	1,026	(63)	32,295
2041	32,295	0	0	0	0	(13,353)	4,560,903	0.00	11,311	(2,042)	969	(45)	31,178
2042	31,178	0	0	0	0	(13,353)	4,663,242	0.00	11,882	(1,471)	935	(32)	30,610
2043	30,610	0	0	0	0	(13,353)	4,681,903	0.00	12,257	(1,096)	918	(24)	30,408
2044	30,408	0	0	0	0	(13,353)	4,681,903	0.00	12,593	(760)	912	(17)	30,544
2045	30,544	0	0	0	0	(13,353)	4,663,242	0.00	12,887	(466)	916	(10)	30,984
2046	30,984	0	0	0	0	(13,353)	4,756,548	0.00	13,505	152	930	2	32,067
2047	32,067	0	0	0	0	(13,353)	4,689,054	0.00	13,678	325	962	5	33,360
2048	33,360	0	0	0	0	(13,353)	4,689,054	0.00	14,053	700	1,001	11	35,071
2049	35,071	0	0	0	0	(13,353)	4,689,054	0.00	14,439	1,086	1,052	16	37,225
2050	37,225	0	0	0	0	(13,353)	4,689,054	0.00	14,834	1,482	1,117	22	39,846
2051	39,846	0	0	0	0	(47,774)	2,343,401	0.00	7,617	(40,157)	1,195	(883)	1

TABLE 12-69
LAND POLICE (2051) HOTEL DEVELOPMENT CHARGE CALCULATION

Assumptions		
Total GFA Growth	2,566,140	
Inflation	2.74%	
Interest	Earned	Charged
Opening Balance	3.00% - 3.30%	4.40% - 4.70%
In-year Transactions	1.50% - 1.65%	2.20% - 2.35%
New Debt Term (Years)	20	
New Debt interest	From 4.70% to 4.40%	
Target Reserve Balance 2051	\$299	
Discount Rate Applied to Post 2051 Debt Payments	3.00%	

Calculated Development Charge per sqft	\$0.00

Year	Development Charge Reserve Fund Opening Balance	Development Related Expenditures					Annual GFA Growth (sqft)	Development Charge (Inflated) per sqft	Anticipated Development Charge Revenues	In Year Transactions Surplus/ (Deficit)	Interest Revenue/(Expense)		Development Charge Reserve
		Nominal	Inflated	Existing Debt Payments	Debt Proceeds	Additional Debt Payments					Opening Reserve Balances	In-Year	
2026	0	0	0	(29)	0	0	86,024	0.00	53	24	0	0	24
2027	24	0	0	(31)	0	0	88,509	0.00	56	26	1	0	51
2028	51	0	0	(31)	0	0	88,407	0.00	58	27	2	0	80
2029	80	0	0	(30)	0	0	88,610	0.00	60	29	2	0	112
2030	112	0	0	(23)	0	0	88,407	0.00	61	38	3	1	155
2031	155	0	0	(18)	0	0	90,384	0.00	64	46	5	1	206
2032	206	0	0	(12)	0	0	92,588	0.00	68	55	6	1	268
2033	268	0	0	(12)	0	0	92,385	0.00	69	58	8	1	335
2034	335	(1,140)	(1,415)	(10)	1,415	(31)	92,588	0.00	71	30	10	0	375
2035	375	0	0	(9)	0	(114)	92,385	0.00	73	(50)	11	(1)	336
2036	336	0	0	(6)	0	(114)	94,134	0.00	76	(43)	10	(1)	302
2037	302	0	0	(2)	0	(114)	95,503	0.00	80	(36)	9	(1)	275
2038	275	0	0	0	0	(114)	95,706	0.00	82	(32)	8	(1)	251
2039	251	0	0	0	0	(114)	95,503	0.00	84	(29)	8	(1)	228
2040	228	0	0	0	0	(114)	95,706	0.00	87	(27)	7	(1)	207
2041	207	0	0	0	0	(114)	100,953	0.00	94	(20)	6	(0)	193
2042	193	0	0	0	0	(114)	106,606	0.00	102	(12)	6	(0)	187
2043	187	0	0	0	0	(114)	106,808	0.00	105	(9)	6	(0)	184
2044	184	0	0	0	0	(114)	106,606	0.00	108	(6)	6	(0)	183
2045	183	0	0	0	0	(114)	106,606	0.00	110	(3)	5	(0)	185
2046	185	0	0	0	0	(114)	114,160	0.00	122	8	6	0	199
2047	199	0	0	0	0	(114)	121,714	0.00	133	20	6	0	225
2048	225	0	0	0	0	(114)	121,740	0.00	137	23	7	0	255
2049	255	0	0	0	0	(114)	121,537	0.00	140	27	8	0	290
2050	290	0	0	0	0	(114)	121,714	0.00	144	31	9	0	330
2051	330	0	0	0	0	(407)	60,857	0.00	74	(332)	10	(7)	0

13 DEVELOPMENT CHARGE POLICIES

13.1 Overview

This chapter discusses DC policies reflected in the 2026 Bylaw and approved by Regional Council.

13.2 Bylaw Structure

The Region's 2026 Bylaw does not propose any changes to the structure of the bylaw compared to the Region's 2022 Bylaw. Key considerations informing this decision are summarized below.

Region-wide versus area-specific development charges

Section 10(2) of the Act requires Council consider area-specific development charges (ASDC) before passing a bylaw. ASDCs may be appropriate to account for varying service needs in different areas or where growth-related infrastructure provides a clear and measurable benefit to development within a defined geographic area, particularly for hard services such as water and wastewater systems. An area-specific development charge is most effective when the infrastructure is not part of a broader network and the service area is geographically distinct.

The Region has historically applied a uniform development charge structure to reflect the integrated nature of most regional services and to maintain consistency with system-wide funding principles, such as uniform tax, water and wastewater rates. This was confirmed when Council approved a Region-wide approach for all services included in the 2026 Bylaw as the first step of the bylaw update process in [December 2023](#). As part of this December 2023 approval, Council received a memorandum from Hemson Consulting (Region's peer review consultant) that, as the first step in the bylaw update process, recommended a Region-wide approach to calculating DCs be maintained. Staff continued working with Hemson on this throughout 2024, 2025 and, through memorandum, their recommendation was maintained (see Appendix B). Finally, this approach was reaffirmed in [June 2025](#).

The only exception has been the standalone wastewater system in the Village of Nobleton, where an ASDC was introduced due to the localized nature of the infrastructure and the significant cost relative to anticipated development. The standalone wastewater system in Nobleton was designed specifically to serve growth within the village, making it feasible to isolate the benefiting area and assign costs accordingly.

In 2026, for the first time in the Region's history, Council will consider the Nobleton Bylaw concurrently with the Region-wide Development Charges Bylaw. This coordinated approach was intended to simplify the process and streamline communication with Council and the development community.

Threshold to delineate large and small apartments

Since the 2012 DC Bylaw, staff have committed to reviewing the delineation threshold for small

and large apartments with every bylaw update. In the 2017 Bylaw, Council revised the threshold for distinguishing large and small apartments from 650 to 700 square feet. In [June 2025](#), as part of the 2026 Bylaw, Council reaffirmed that the 700-square-foot threshold remains appropriate to delineate large and small apartments in the Region. Findings are supported by Hemson and consistent with analysis from previous bylaws (Table 13-1).

TABLE 13-1

REVIEW OF RESIDENTIAL RATE STRUCTURE OPTIONS CONSIDERED

Description	Considerations/Rationale
700 sq. ft. delineation point	• Using 2021 Census as well as reviewing size data from Altus of approximately 32,000 new units in York Region from 2019 to 2023, confirmed that unit mix with 700 sq. ft. threshold is consistent with past findings • 700 sq. ft. delineation captures typical size of an apartment with fewer than two bedrooms • Despite differences in rate structures and DC levels across GTA municipalities, overall apartment configurations are very similar- e.g., units with fewer than two bedrooms make up 49% to 57% of overall mix, similar to findings in 2022 when this work was previously done
Single apartment rate	• Cross subsidization between small and large apartments • Small units become more costly, contrary to Growth Plan • Against Divisional Court precedent; creating significant appeals risk
Additional, extra-large, apartment category	• Given small share of 3-bedroom units in York Region, an additional delineation point for 'extra-large' units would not be significantly different than 'large' units • Could discourage larger, family sized, 3-bedroom units • Will be challenging to conflate in future due to Divisional Court precedent
Per square foot charge	• Loses legislation-required nexus between draw on service and capital costs; fundamental change in nature; not a true cost-recovery tool anymore (i.e., would require amendment to the <i>Development Charges Act, 1997</i>) • Could encourage smaller units, to take advantage of a lower charge • Bill 23, <i>More Homes, Built Faster Act</i>, removed gross floor area restrictions on secondary/additional suites, which could lead to further reduced collections (smaller of units could be identified as primary to save on DCs)

Contingent Development Charges

Specific contingent growth-related capital costs are excluded from the DC rate calculation, but may be included if certain trigger events occur, such as jurisdictional transfer or external funding commitment. A schedule of pending rate increases, that become effective 30 days after the date of occurrence of a specific event, or events, is shown in Schedule “G” to the 2026 Bylaw.

13.3 Timing of Development Charges Collections, Deferrals and Other Payment

The Region’s practice has been to collect DCs at building permit issuance, except for subdivisions, where the hard services DCs are collected at subdivision registration. However, as introduced by Bill 17, the Act now allows DC payments for non-rental residential developments to be deferred until first occupancy of a building, while still giving developers the option to pay at the time of determination if they choose. For residential subdivisions, this means hard service DCs (water, wastewater, roads) continue to be determined at signing of the Regional subdivision agreement, but are now payable by the date of occupancy of each building in the subdivision. General services for the subdivision are collected by the date of first occupancy for each building permit of the building.

The Act under Section 26.1, continues to allow for installment payments for rental housing and institutional developments. These must be paid in six equal annual installments, first payment starting at building occupancy and continuing each anniversary for five years, but are now interest-free under the Act.

Should the Act be amended, the Region’s collections process will reflect legislative requirements.

Council-approved Deferral Options

In addition to statutory deferrals, Section 27 allows the Region to enter into agreements providing for all or part of a DC to be paid before or after it would otherwise be payable, subject to the terms and conditions of the applicable policies detailed in Table 13-2. Under this authority, the Region provides non-statutory deferrals to incentivize development. To measure the efficacy of deferrals and ensure the Region continues to grow in a financially sustainable manner, staff review and report back to Council on deferral uptake annually or as needed.

TABLE 13-2
DEVELOPMENT CHARGES DEFERRALS

Type	Policy Detail
Residential	

Type	Policy Detail
Rental Buildings	Development Charges Deferral for Non-Luxury Rental Buildings Policy¹ The purpose of this policy is to defer Regional development charges and area-specific charges for non-luxury rental buildings. To be eligible, the building cannot be operated as anything other than a non-luxury rental building for a minimum of 40 years. Development Charges Deferral for Affordable Rental Buildings Policy The purpose of this policy is to incentivize the development of affordable rental buildings to increase affordable rental supply in the Region and to support a wider range of housing options for residents. Development Charge Deferral for Rental Buildings Policy The purpose of this policy is to defer Regional development charges and area-specific charges for purpose-built rental buildings. To be eligible, the building cannot be operated as anything other than a rental building for a minimum of 20 years.
<u>Non-Residential</u>	
Office	Development Charges Deferral for Office Buildings Policy This policy governs deferrals of Regional development charges and area-specific charges for office buildings that are a minimum of four storeys above grade. The duration of the deferral is a maximum of 48 months. Development Charges Deferral for Large Office Buildings Policy A policy governing deferral of Regional and area-specific development charges for large office that meet the policy criteria. Large offices must be a minimum of four storeys above grade and meet additional size and location criteria as defined in the policy. The duration of the deferral ranges from 5 years to 20 years depending on certain criteria.
Retail	Development Charges Deferral for Retail Buildings Policy This policy relates to development charge and area-specific charge deferrals for retail buildings. The deferral lasts for three years, with

Type	Policy Detail
	one third of the fees owing being drawn at each anniversary of the building permit issuance.
Open Air Motor Vehicle Storage Structures	Development Charge Deferral for Open Air Motor Vehicle Storage Policy The purpose of this policy is to defer Regional development charges and area-specific development charges for open air motor vehicle storage structures, beginning on the day of building permit issuance until the structure becomes enclosed.
Positive Business Expansion	Adopted by Regional Council on January 15, 1998, Bylaw No. A-243-98-5, the Chief Administrative Officer and Regional Treasurer will be authorized to negotiate deferred non-residential development charge agreements with non-residential development proponents, as long as the local municipality has agreed to a similar deferral. Deferrals, in these instances should lead to: • Increased long term non-residential assessment • Job creation for Regional residents • Economic activity (including construction, business spin-offs, etc.) In instances where a deferral agreement has been executed under this Bylaw, the Chief Administrative Office and Regional Treasurer shall submit a report to Council immediately following the negotiation and execution of any agreement, setting out the terms of the agreement.

¹Available to all non-luxury rentals that achieve building permit issuance prior to, and including, December 31, 2029

In Q2 2025, to help address housing challenges Council approved the following DC deferral policies, which are no longer in effect because of Section 4 of Schedule 4 to Bill 17 taking effect in late 2025:

- [Ground-Related Residential Buildings Policy](#)
- [Development Charges Deferral for High-Rise Residential Buildings Policy](#)

Issuance of any building permits prior to registration

If a local municipality issues building permits for any reason prior to execution of the Region's development charge agreement and/or registration of the subdivision (e.g. model homes), the local municipality is responsible for determining the entire Regional development charge at the

time of building permit issuance, and so advising the Region's Finance Department, as actual payment is deferred to first occupancy.

13.4 Exemptions

Exemptions from the payment of development charges

The province provides statutory exemptions from the payment of DCs in the Act. It also provides municipalities with the ability to provide their own for either full or partial exemptions, phasing in and/or indexing of development charges under Subsection 5(1). Subsection 5(6) restricts the rules described above to prevent any resulting shortfall in one type of development from being made up via another type of development. Both statutory and non-statutory exemptions are detailed in Table 13-3 and Table 13-4 for residential and non-residential development respectively (In the case of non-statutory, they may also be in the form of a deferral, subject to what is provided by the local municipality). In 2025, Bill 17 provided a statutory exemption for long-term care homes, which the Region incorporated this exemption in its 2026 Bylaw.

TABLE 13-3
STATUTORY AND NON-STATUTORY DEVELOPMENT CHARGE EXEMPTIONS
(RESIDENTIAL)

<u>Residential</u>	
Non-Statutory/Discretionary*	Statutory
Relocation of a heritage house, where a local municipality agrees to a similar exemption Affordable rental housing projects owned by a non-profit organization (grant provided equivalent to the development charge payable) Habitat for Humanity developments, where a local municipality agrees to a similar exemption¹	Additional/second suites in new or existing residential buildings (subject to restrictions under Section 2(3)(b)) Non-profit housing development Affordable and attainable residential units** Inclusionary zoning residential units
New Residential Dwelling Unit on Agricultural Lands	
A new residential dwelling unit for farm workers on agricultural lands, where no prior or existing dwelling units are located, subject to local municipal	

¹ Deferral or exemption

<u>Residential</u>	
Non-Statutory/Discretionary*	Statutory
matching ¹	
Rental	
Conditional development charges exemptions (full or partial) for affordable rental housing under the Municipal Housing Facilities bylaw , as amended	Rental residential buildings (full and partial exemption/discount)

*Note: Both residential and non-residential development could be eligible for a Vacant Lot of Record exemption. Non-statutory exemptions may also be deferrals and subject to local municipal participation

**Note: Attainable housing exemption, not in effect as of the date of drafting

TABLE 13-4
STATUTORY AND NON-STATUTORY DEVELOPMENT CHARGE EXEMPTIONS
(NON-RESIDENTIAL)

<u>Non-Residential</u>	
Non-Statutory/Discretionary*	Statutory
Institutional	
Public Hospitals receiving aid under the <i>Public Hospital Act, 1990</i> Addition or expansion is less than 50% of the original gross floor area	Public Schools Universities
Land owned by and used for the purposes of a private school that is exempt from taxation under the <i>Assessment Act, 1990</i> , where a local municipality agrees to a similar exemption Agricultural uses (e.g., farm buildings) Accessory structures which are less than 100m ² of gross floor area Lands, buildings or structures used for cemeteries or burial grounds exempt from taxation under the <i>Assessment Act, 1990</i> Building or structure used for a community use owned by a non-profit corporation, where a local municipality agrees to a similar exemption	Municipal buildings Crown assets Long Term Care Homes

<u>Non-Residential</u>	
Non-Statutory/Discretionary*	Statutory
Development of a place of worship for gross floor area up to a maximum of 5,000 square feet, or gross floor area that relates to the portion of the structure used principally for worship, whichever is greater Hospice (deferral or exemption, contingent on local municipal matching)	
Office	
Addition or expansion is less than 50 per cent of the original gross floor area Accessory structures which are less than 100m² of gross floor area	Crown assets
Industrial	
Accessory structures which are less than 100m ² of gross floor area	Addition or expansion is less than 50 per cent of the original gross floor area Crown assets
Retail	
Accessory structures which are less than 100m² of gross floor area when not part of a live-work unit Addition or expansion is less than 50% of the original gross floor area	
Hotel	
Addition or expansion is less than 50% of the original gross floor area	

*Note: Both residential and non-residential development could be eligible for a Vacant Lot of Record exemption. Non-statutory exemptions may also be deferrals and subject to local municipal participation

Construction types exempt from development charges

The following construction types are exempt from Regional development charges:

- Accessory buildings associated with residential development (e.g., garages, garden sheds, gazebos, swimming pool enclosures, etc.)
- Additions and alterations to existing dwellings including fireplaces, stoves, decks, porches, sunrooms, etc.
- Temporary buildings (e.g., special occasion buildings, tents, temporary sales offices)
- Repairs to restore existing buildings that do not require rezoning or variance
- Designated structures: retaining walls, exterior storage tanks, pedestrian bridges, dish antennae, crane runways and solar collectors
- Interior alteration to non-residential buildings which do not change the use of the building, including: the finishing or refinishing of non-residential floor areas (note: the construction of a mezzanine would not constitute “interior alteration” in this context and may be subject to development charges)
- Buildings which do not require a permit

13.5 Interest Policy

As permitted under Sections 26.2 and 26.3 of the Act, development charges payable per the 2026 Bylaw bear interest in accordance with the Region's [Development Charge Interest Rate Policy](#).

13.6 Surety Bond Policy

Bill 109 amended the Planning Act introducing section 70.3.1 permitting the use of Pay-on-Demand surety bonds to secure infrastructure obligations. In addition to the statutory requirement, pending qualification, the Region accepts Pay-on-Demand surety bonds for DC deferrals and prepaid DC credit agreements. The Region's [Surety Bond Policy](#) outlines the criteria for the use and acceptance of various bond types, including Performance Bonds, Labour and Material Payment Bonds, and Pay-on-Demand Bonds.

13.7 Redevelopment of Land

Section 6(3) of the Act states that a DC Bylaw must set out how the rules (those for determining if a DC is payable) apply to the redevelopment of land. The 2026 Bylaw provides for DC credits for certain qualified residential and non-residential redevelopment projects as described below.

1. If redevelopment occurs within 48 months of a building's demolition or conversion, a credit towards the development charges payable may be offered. The credit is intended to encourage timely redevelopment after demolition.
2. The amount of credit given will not exceed the total amount of the development charges otherwise payable with respect to the redevelopment.

3. For the purposes of the above, the onus is on the applicant to produce evidence to the satisfaction of the Region to establish the following:
 - The number of dwelling units that have been or will be demolished or converted to another principal use; or
 - The non-residential gross floor area that has been or will be demolished or converted to another principal use
4. Residential developments, or in the case of the residential uses in a mixed-use building or structure, the credit amount is calculated by multiplying the applicable development charge by the number of dwelling units, according to type, that have been or will be demolished or converted to another principal use.
5. Non-residential uses or non-residential uses in a mixed-use building or structure, the credit amount is calculated by multiplying the applicable development charges by the gross floor area that has been or will be demolished or converted to another principal use.
6. For buildings deemed to be derelict by the relevant local municipal Council, there are three tracks for providing redevelopment credits based on how quickly the demolition permit is issued/demolition occurs after building is deemed derelict:
 - a) **Within 3 months:** 100% redevelopment credit with no expiration
 - b) **Between 3 - 6 months:** 100% redevelopment credit for building permits issued within 10 years of demolition credit, after which no credits
 - c) **More than 6 months:** Redevelopment credits in declining scale after year 7, expire after ten years

13.8 Indexing

As provided under Subsection 5(1)9 of the Act, Region indexes DC rates for inflation on July 1 each year in accordance with the Statistics Canada Quarterly, Non-Residential Building Construction Price Index-Toronto. The first index will be applied on July 1, 2027.

The 2026 DC Bylaw provides that Council may direct that indexing not be applied in a given year.

13.9 Expiration of the Bylaw

The Region's Bylaw will expire in accordance with the timelines prescribed under the Act, currently 10 years after the day it comes into force, unless it expires or is repealed earlier or in the event the Province ever extends the date of expiration, that date.

13.10 Full registration/phased development charges payment – residential subdivisions

York Region's Solicitor is authorized to prepare agreements pursuant to the Act for the purposes of allowing subdivision registration/phased payment of development charges if the following conditions are met:

- The Regional Corporation is in receipt of a written request from a sub-divider to enter into such an agreement:
 - a) The draft approved plan of subdivision is a minimum of approximately 100 units
 - b) The phases contemplated shall be a minimum of approximately 50 units
- The full development charge payment for the initial phase is made at the time of the execution of the agreement;
- The registration/phased development charge method of payment proposal be coordinated with and incorporated into the local municipality and Regional subdivision agreements
- The payment of development charges for a subsequent phase must be coordinated with the provisions of the subdivision securities related to local municipal services for a subsequent phase; and for all subsequent phases of the development as specified in the agreement, the full Regional development charge shall be paid directly to the Region prior to any building permit issuance in that phase

(Adopted by Regional Council June 22, 1995 and amended January 15, 1998)

13.11 Development Charge Credit Policy

The Region's [Development Charge Credit Policy](#) governs DCs credits for developers who pay to advance the timing of Regional capital projects. It was first adopted by Regional Council on May 23, 1996, with subsequent revisions adopted by Council on June 25, 1998, November 21, 2013 and [June 26, 2025](#).

13.11.1 Development charges roadworks credits

Development charge credits may be granted for specific road-related infrastructure works constructed in their ultimate location, such as contract design and inspection, intersection construction work, complete road sections, and eligible utility relocations. Each credit application is reviewed individually, with the credit amount based on the portion of materials in their ultimate location that can be reused by the Region. The Region's [Guideline for Applicants](#) details the request process, eligibility and DC credit recovery.

13.11.2 Development charge credit area - Kleinburg

Specific lots in the Kleinburg area within the City of Vaughan, as identified in Schedules "C" and "D", be incorporated as a water and/or wastewater development charge credit area with respect to payments previously made for growth-related water and wastewater infrastructure.

13.12 Reserve funds

Development charges are deposited by the Region in a specific reserve fund established for each individual Regional (and local boards) service, in accordance with Section 33 of the Act. These reserve funds are designed to ensure that the revenues generated from DCs are used exclusively for the intended growth-related capital expenditures. Annual financial statements are provided to Council as required under Section 43 of the Act. These statements provide information on the

opening and closing balances including in-year transactions of each reserve fund, as well as assets whose capital costs were funded under a DC bylaw.

13.13 Complaints

Under section 20 of the Act, any person required to pay a development charge, or the person's agent, may complain to the council of the municipality imposing the development charge that:

- The amount of the development charge was incorrectly determined
- Whether a credit is available to be used against the development charge
- The amount of the credit or the service with respect to which the credit was given, was incorrectly determined; or there was an error in the application of the Development Charge Bylaw

13.14 Transitional Collection Policies

13.14.1 Vacant lots of record

If the subject lot/subdivision was created prior to the imposition of a York Region's lot levy/development charge (i.e. March 1979 for residential development; March 1988 for non-residential development), there will be no requirement to pay the current prevailing development charge prior to building permit issuance if the lot has remained vacant and has not required any planning approvals in the interim period.

13.14.2 Subdivisions/lots registered and/or created before November 23, 1991, that require additional development approvals under authority of the Act

If a Regional lot levy/development charge has been previously paid in its entirety to the Region as a condition of subdivision (subdivision agreement) or land development (severance) approval, and there have been no amendments to the subject lot in the interim period, there will be no further requirement to pay the current Regional development charge ("top-up") at the time of building permit issuance.

If a development proponent has provided other monetary contributions or undertaken capital works in lieu of previous levy/development charge payments, there will be a credit granted against the payment of current Regional development charges, in accordance with the Act.

13.14.3 Land severances on or after November 23, 1991

Land severances approved on or after November 23, 1991 will not have a condition attached with respect to the payment of York Region's development charges. Any resulting new lots will be subject to York Region's development charges, at the prevailing rate, prior to building permit issuance.

13.14.4 Part lot control exemption approved after November 23, 1991

Any additional residential units created in a Registered Plan of Subdivision by Part Lot Control

Exemption, where the exemption has received York Region's approval, will be subject to York Region's development charges. The applicant will be required to enter into an agreement with York Region pursuant to the Act, with respect to payment of the appropriate development charges. York Region will collect the road/sewer/water component of the development charges at time of execution of the agreement, and the local municipality will be forwarded a copy of the Agreement to ensure the appropriate general services component is collected at building permit issuance.

13.14.5 Residential subdivisions registered after November 23, 1991

If a development proponent has paid for the applicable roads, water and sanitary sewer components of the Regional development charge, subject to a subdivision or development charge agreement entered into with the Region, the general administration component of the Regional development charge would be paid in accordance with the Act. .

13.14.6 Non-Residential subdivisions registered after November 23, 1991

If a non-residential subdivision is created by plan of subdivision after November 23, 1991, then the applicable Regional DCs for the roads, water, sanitary sewer and general administration components of the charge shall apply at the prevailing rate, prior to building permit issuance.

13.14.7 Development lots created by severance after November 23, 1991

Lots created by severance after November 23, 1991, will be required to pay the current prevailing Regional development charge prior to building permit issuance.

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14 ASSET MANAGEMENT PLAN

14.1 Background

Under the *Development Charges Act, 1997* (the Act) municipalities proposing to enact a Development Charges Bylaw are required to submit an Asset Management Plan (AMP) as part of the Development Charges Background Study.

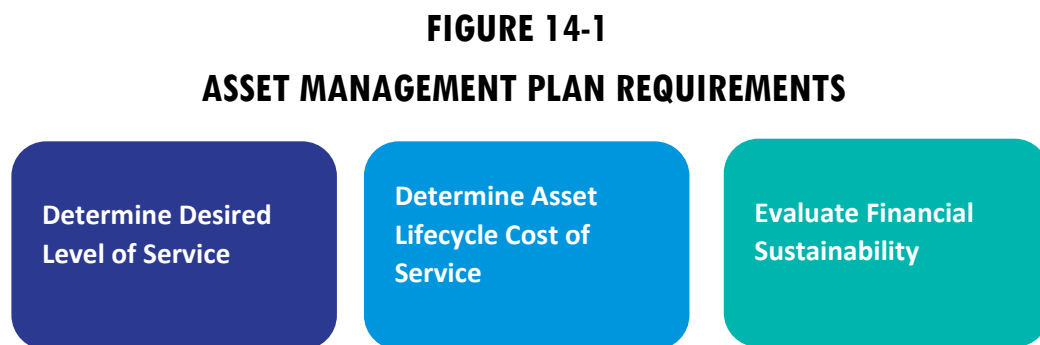
14.1.1 Legislative and Regulatory Requirements

The Act requires municipalities to demonstrate through the Development Charges Background Study that the capital works proposed through the bylaw are sustainable over time. Specifically, the Act calls for the development of an asset management plan that:

- a) Deals with all assets whose capital costs are proposed to be funded under the development charge by-law
- b) Demonstrates that all the assets mentioned in item 1. are financially sustainable over their full life cycle

Additionally, where development charges will be imposed for transit infrastructure, Ontario Regulation 82/98 states that the asset management plan must include information related to those assets as outlined in Ontario Regulation 588/17 (under the *Infrastructure for Jobs and Prosperity Act, 2015*). This includes information on levels of service, current performance, replacement value, average age, and condition.

Figure 14-1 outlines the general requirements and approach to developing the asset management plan.



This chapter has been prepared to satisfy the requirements of the Act and associated regulations and provides analysis pertaining to assets that are proposed to be funded, in whole or in part, by development charges.

To provide a full view of the asset management needs for assets funded under the Region's DC Bylaw, the following services were included in this analysis:

- Water

- Wastewater
- Roads
- Transit
- Yonge North Subway Extension
- Police
- Waste Diversion
- Public Works
- Ambulance Services
- Public Health
- Long-Term Care/ Seniors Services

14.1.2 Growth to 2051

The 2026 Development Charges Background Study uses population and employment forecasts to 2051 as the basis for determining growth-related infrastructure needs, as detailed in Chapter 2. This Asset Management Plan reflects assumptions over the same time horizon.

14.1.3 Asset Management Planning and Financial Sustainability at York Region

The Region has well-established strategies and processes to support asset management planning and to assess financial sustainability over the long term. The asset management strategy is a systematic process to manage the lifecycle of assets aimed at optimizing the cost of asset ownership while delivering expected levels of service within an acceptable level of risk. This is achieved through integration of asset management processes and principles with business and financial planning to make empirically based, transparent, repeatable, and proactive decisions.

The Region uses an Asset Management Framework to coordinate and streamline activities across all infrastructure-enabled service areas. The framework incorporates leading industry asset management knowledge and strives for continuous improvement to advance asset management programming. The framework includes standardization of processes across service areas and annual completion of long-term spending projections to support long-term sustainability analysis, which are key inputs to this asset management plan.

The framework guides development of various reports that meet provincial requirements under Ontario Regulation 588/17, including the [2024 Corporate Asset Management Plan](#) and the [2025 Corporate Asset Management Progress Report](#). These plans and reports provide detailed information for each infrastructure-enabled service area including asset inventory, replacement cost, condition, and performance trends. The plans support decision making on when and where to undertake lifecycle interventions to ensure the Region can continue delivering services safely, reliably and in a cost-effective manner.

In addition to the requirement to have an Asset Management Plan for assets proposed to be funded under a DC by-law, the Act also calls for an assessment of financial sustainability of those

assets over their full life cycle. The Region's Fiscal Strategy, first approved as part of the 2014 budget and updated annually since, outlines the pillars and guiding principles to achieving long-term financial sustainability at the Region. Pillars include managing the capital plan to align the timing of new infrastructure with the expected timing of growth; managing the Region's debt; and managing reserves to support fairness to current and future residents. More detail on these strategic pillars is found in section 14.4.

The Region's well-established asset management planning and financial sustainability analysis underpin the development of this Asset Management chapter.

14.2 Potential Asset Management Strategies

This section identifies potential strategies to support lifecycle planning and to develop estimated asset management spending needs associated with assets in the Background Study. Transit-specific asset management strategies are discussed in Section 14.6 of this Asset Management Plan.

The Region has a well-established condition assessment program to collect data on the condition, reliability, and capacity of regional assets. Every year, a review of the Region's state of infrastructure data is undertaken, and results are combined with additional metrics and collectively reported in the State of Infrastructure section of the annual Corporate Asset Management Progress Report.

As detailed in the [2025 Corporate Asset Management Plan Progress Report](#), the Region's portfolio of existing assets has a replacement cost of \$28.8 billion, with 90% of assets in fair or better condition. Assets identified as poor or very poor conditions are prioritized for rehabilitation or replacement based on risk assessment. In some cases, assets may be categorized as poor or very poor based on reaching the end of their useful life although the assets continue to function well.

Regular condition monitoring and assessments support the refinement of asset management decision making from simplistic methods (such as age-based planning) to more sophisticated methods (like risk / condition / performance-based planning), which can maximize service life and minimize lifecycle costs.

To realize a designed service life, asset rehabilitation may be required for some assets. In most cases, lifecycle cost projections include rehabilitation needs typical for each asset type; however, as more information is known about an asset, this broad projection can be tailored to consider more specific factors. For example, changing regulations or construction quality may apply to specific assets, differently impacting the lifecycle cost.

For major assets where rehabilitation or replacement is expected in the next 10 years, detailed condition assessments and monitoring is used to verify asset deterioration and program's short-term budget priorities as part of the annual budget process.

14.3 Estimated Lifecycle Costs

14.3.1 Lifecycle Costs Projection Methodology

For this asset management plan, and as a general practice at the Region, asset lifecycles have been projected based on two methods depending on whether sufficient condition information is available. The methods are summarized in Table 14.1 below.

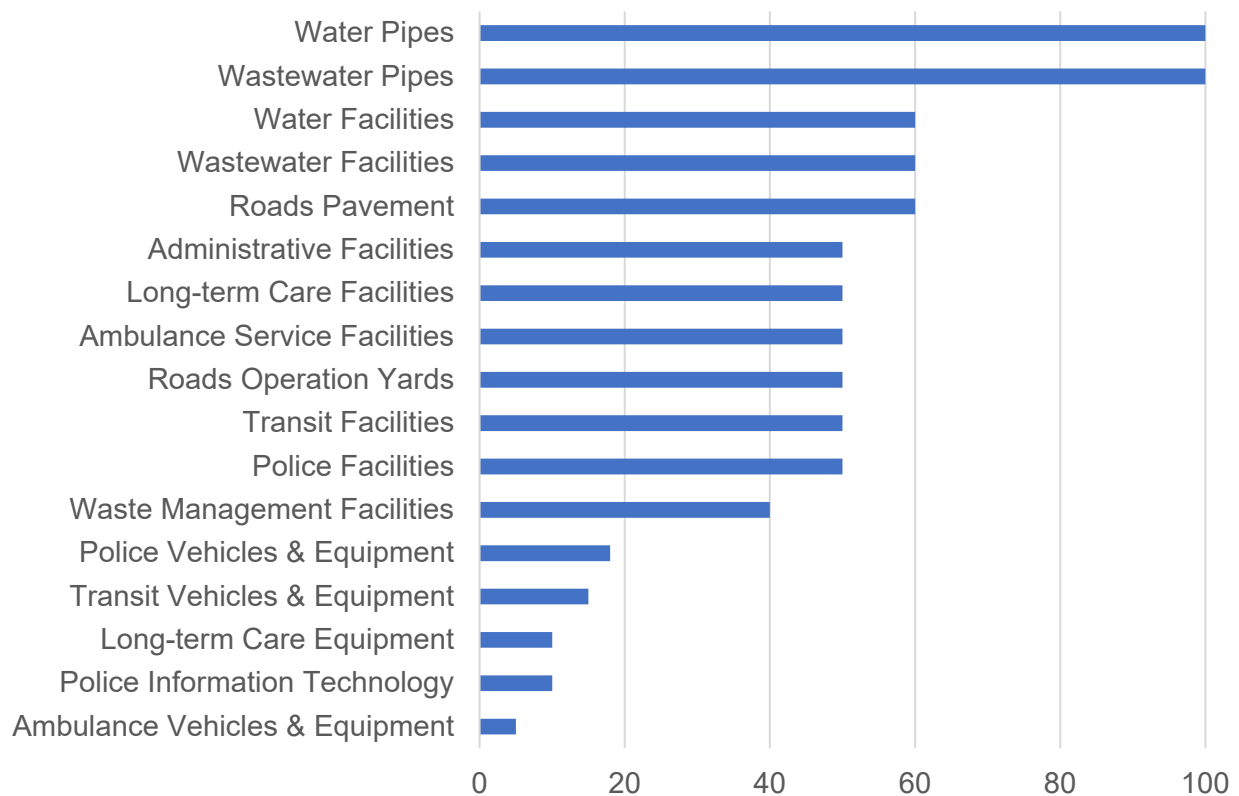
TABLE 14-1
LIFECYCLE COST PROJECTION METHODOLOGY

Projection Method	Assets
Method A Expected Service Life for Asset-Type Estimated Replacement Cost	Newly constructed assets and assets planned but not yet designed or constructed
Method B Detailed Condition Assessment and Deterioration Projection results	Existing assets with condition assessment information

Given the long-term horizon of this asset management plan, lifecycle costs for most assets have been projected based on Method A in Table 14-1, which assumes that assets will be replaced at the end of their expected service life, with regular repair and rehabilitation at scheduled intervals.

Expected service life for asset types included in this plan is presented in Figure 14-2.

FIGURE 14-2
AVERAGE EXPECTED SERVICE LIFE (YEARS)



14.3.2 Financial Strategy

A detailed analysis was undertaken to evaluate the financial sustainability of the full lifecycle costs of assets that are proposed to be funded under the 2026 Development Charges Bylaw, per Subsection 10(3) of the Act.

The assessment of financial sustainability was guided by the Region's Fiscal Strategy, which sets out principles and pillars to achieve it, including:

1. Keeping growth affordable and existing infrastructure in a state of good repair by managing the capital plan, debt and reserves
2. Maintaining a AAA credit rating
3. Maintaining fiscal flexibility to respond to evolving needs and economic changes
4. Treating current and future tax and rate payers fairly by striving for intergenerational equity

To fully assess financial sustainability, it is necessary to consider the operating and capital requirements of existing services and assets, as well as growth-related impacts associated with the Development Charges bylaw. Consistent with the Region's Fiscal Strategy, this

comprehensive analysis assumes that capital reserves will be accumulated adequately to avoid the use of future user rate or tax levy debt, including growth-related capital. It also takes inter-generational equity into account by attempting to spread the cost of capital equitably across the tax and user rate base over time.

Asset management and lifecycle assumptions were derived from service area asset management plans. For assets yet to be emplaced, lifecycle costs are often estimated based on the average useful life provided by the Region's tangible capital asset guideline. While these assets might be further componentized into smaller asset elements as they come online, they are similar to assets currently in use and estimated useful life is deemed to be a reasonable proxy.

Water and wastewater infrastructure lifecycle costs are funded through water and wastewater rates while all other infrastructure is funded primarily through the tax levy. As such, the Region's analysis looks at services funded through water and wastewater user rates separately from tax-supported services.

14.3.3 Lifecycle Cost Summary

This section provides an estimate of the long-term capital investments needed to sustain the DC-funded infrastructure required to enable growth to 2051. Table 14-2 summarizes their total capital lifecycle costs over a 100-year period.

Detailed discussion regarding lifecycle costs of transit assets can be found in Section 14.7 of this asset management plan

TABLE 14-2
LIFECYCLE COST SUMMARY OF DC-FUNDED SERVICES

DC-funded Services	Gross Project Costs (Emplacement)* \$M	100-Year Lifecycle Needs (Excluding Emplacement) \$M
Rate-Funded:		
Water	1,180	1,259
Wastewater	5,634	5,243
Sub-Total: Rate	6,814	6,502
Tax Levy-Funded:		
Roads**	7,861	904
Transit**	1,950	5,816
YNSE***	1,154	-
Police Services	352	1,655
Waste Diversion	57	35
Public Works	264	570
Ambulance Services	215	129
Public Health	16	18
Long-term Care/ Senior Services	205	298
Sub-Total: Tax Levy	12,074	9,426
GRAND TOTAL	18,888	15,928
Contingencies		
Roads	2,826	292

* For this table, Gross Project Costs exclude growth studies and land acquisition.

** The 2026 Background Study reflects \$3.3 billion in Bus Rapid Transit (BRT) costs, which are included in Roads and Transit services' Gross Project Costs. This analysis assumes that the Region is not responsible for the lifecycle costs of BRTs, consistent with the Region's existing BRT network.

*** YNSE lifecycle costs will be determined once ownership and operational agreements are negotiated.

14.3.4 Rate Funded (Water and Wastewater)

In September 2021, Regional Council approved a comprehensive user rate study that included six years of water and wastewater rate increases with the goal of achieving and maintaining full cost recovery. Water and wastewater rate-setting is guided by goals and principles that recognize the importance of both operational excellence and long-term financial sustainability.

Full cost recovery, which delivers financial sustainability, sets prices that cover the full cost of providing services. Full costs include both day-to-day operating expenses as well as contributions to reserves to cover current and future rehabilitation and replacement costs.

The 2021 user rate study established a plan to build reserves to fund asset management

activities when needed, which minimizes total lifecycle costs and avoids future user rate debt. The analysis that supported Council's 2021 rate approval can be found in the [Water and Wastewater Financial Sustainability Plan](#).

Tables 14-3 and 14-4 summarize capital funding and additional (incremental) operating expenses and revenue for the growth-related infrastructure identified in the 2026 DC Background Study. The operating expense projections account for costs associated with a growing asset base and the share of contributions attributable to future growth for replacing new and existing assets, ensuring their impact on billings is accurately reflected.

TABLE 14-3
CAPITAL FUNDING SOURCES FOR RATE-SUPPORTED GROWTH PROJECTS 2026-2051:
COST OF EMPLACEMENT

Funding Sources (\$000s)	Total	2026-2031	2032-2036	2037-2041	2042-2046	2047-2051
User Rate Funding (Reserves)	69,279	16,743	3,862	2,626	34,106	11,941
Development Charges	6,491,834	2,743,174	1,359,633	1,562,834	538,323	287,870
Other Funding	433,082	217,427	134,117	81,538	0	0
Total	6,994,195	2,977,344	1,497,612	1,646,998	572,430	299,811

TABLE 14-4
INCREMENTAL GROWTH-RELATED OPERATING EXPENSES AND REVENUES 2026-2051:
RATE FUNDED

Operating Impact of Growth (\$000s)	Total	2026-2031	2032-2036	2037-2041	2042-2046	2047-2051
Salaries and Benefits	45,873	14,251	8,731	11,714	5,792	5,386
Purchased Services	74,465	7,313	10,221	13,256	18,121	25,554
Asset Management Contributions	238,717	24,815	32,558	40,173	58,097	83,074
Other Expenses*	38,294	8,996	6,688	8,705	6,456	7,447
Gross Expenditures	397,349	55,375	58,198	73,848	88,466	121,461
User Rate Revenue	(357,727)	(35,797)	(49,864)	(64,025)	(86,775)	(121,266)
Potential Billing Revenue Requirements	39,622	19,578	8,334	9,824	1,692	194

*Other Expenses include General Expenses; Professional Contracted Services; Occupancy & R&M Costs; Minor Capital; and Allocations and Capital Recoveries

While most additional water and wastewater operating costs associated with growth are expected to be funded through revenues generated by new users, a portion of these costs may be borne by the existing user base. These costs are expected to increase over time as growth occurs. By 2051, the growth assumed in this background study is expected to result in annual operating expenditures that are approximately \$397.3 million higher than in 2026, while generating about \$357.7 million in additional user rate revenue. This results in an estimated net impact of about \$39.6 million on the existing user base in 2051.

The water and wastewater projects identified in the Development Charges Background Study align closely with those that informed the [Water and Wastewater Financial Sustainability Plan](#) (2021). The operating projections underpinning that plan were based on anticipated revenues from Council-approved rates and are considered financially sustainable.

14.3.5 Water and Wastewater Levels of Service

From the regional perspective, Water and Wastewater assets are continuously monitored to ensure they remain reliable and are meeting the expectations of customers. Staff measure how well service is delivered using several performance metrics with objectives based on direct customer feedback. Tables 14-5 and 14-6 show levels of service and their related performance targets for rate-funded assets.

More information on levels of service can be found in the 2025 Corporate Asset Management Plan Progress Report, or in the 2024 Corporate Asset Management Plan. Both are linked in section 14.1.3.

TABLE 14-5
WATER LEVELS OF SERVICE

Level of Service (Water)	Performance Metric	Performance Target
Provide uninterrupted bulk water supply at all connection points to local municipal water distribution networks in current and future service communities	Percentage of urban properties serviced by the municipal drinking water system	Monitoring metric for trend-setting purposes only
	Number of connection-days of service interruption per year attributed to York Region water system	0
	Number of outage connection-days to a customer (local municipal) connection point	0
Provide safe drinking water that meets or exceeds all water quality regulations	Number of boil water advisory notices per year attributed to York Region infrastructure failure	0
	Chief Drinking Water Inspector's Annual Report Card score for water samples meeting Ontario's drinking water quality standards	100%
Target a normal operating pressure consistent with design guidelines	Percentage of connection points to local municipal distribution networks that receive a pressure between 275 kPa (~40 psi) and 690 kPa (100 psi) during normal operating conditions	100%

Provide drinking water of high aesthetic quality (such as colour, taste, odour and temperature)	Percentage of drinking water samples meeting the Region's aesthetic objectives	TBD
Provide sufficient fire	Percentage of urban properties where fire flow is available	Monitoring metric for trend-setting purposes only
	Percentage of connection points to local municipal distribution networks that will exceed a minimum pressure of 140 kPa (~20 psi) at ground level under maximum day demand plus fire flow conditions	100%
Monitor and protect source water resources	Total water takings exceeding daily permitted volume and capacity limits	0 m3
	Percentage of risk management plans implemented within timelines required by the Source Protection Plan	100%
Monitor, record and report required water quantity, quality and compliance information to regulatory agencies	Chief Drinking Water Inspector's Annual Report Card inspection score	100%
Communicate and promote the value of the municipal water system	Percentage of York Region residents surveyed that are satisfied with the safety and reliability of the Region's water service	>80%

TABLE 14-6
WASTEWATER LEVELS OF SERVICE

Level of Service (Wastewater)	Performance Metric	Performance Target
Collect, move and treat all wastewater from connected local municipal wastewater networks in current and future serviced communities within York Region	Percentage of urban properties serviced by the municipal wastewater system	Monitoring metric for trend-setting purposes only
	Percentage of collected wastewater treated prior to return to the environment	100%
Accept hauled wastewater generated by York Region residents and businesses not served by a municipal wastewater system	Number of days where no hauled wastewater receiving location is available in York Region per year	Minimize
Return treated wastewater to environment in a manner that meets or exceeds all regulatory requirements	Number of Environmental Compliance Approval (ECA) effluent limit exceedances	0
	Number of ECA effluent objective exceedances	Minimize
Remove, process, and responsibly dispose of solids from wastewater stream	Total dry tonnes of sludge processed by incineration per year	Monitoring metric for trend-setting purposes only
Contain and/or treat odours to minimize community impact	Number of odour complaints related to York Region's wastewater system	Minimize
Monitor, record, and report required wastewater quantity, quality and compliance information to regulatory agencies	Percentage of Annual Wastewater Performance Reports completed	100%
	Percentage of quarterly Eluent Regulatory Reporting Information System (ERRIS) reports completed	100%

Communicate and promote benefits of the municipal wastewater system	Percentage of York Region residents surveyed that are satisfied with the safety and reliability of the Region's wastewater service	>80%

14.3.6 Tax-Levy Funded

A similar methodology (as used in the water and wastewater analysis) was also applied to services funded by property taxes.

Tables 14-7 and 14-8 summarize capital funding and additional (incremental) operating revenues and expenses related to growth projects on the main list of the 2026 DC Background Study. Like the user rate analysis, the incremental operating requirements calculated here include costs resulting from the emplacement of infrastructure as well as contributions to the rehabilitation and replacement of those growth projects.

TABLE 14-7
CAPITAL FUNDING SOURCES FOR TAX-LEVY-SUPPORTED* GROWTH PROJECTS ON THE MAIN LIST OF THE 2026 DC BACKGROUND STUDY: COST OF EMPLACEMENT

Funding Sources (\$000s)	Total	2026-2031	2032-2036	2037-2041	2042-2046	2046-2051
Tax Levy Funding (Reserves)	1,820,061	710,301	352,268	230,569	142,082	384,840
Development Charges	7,672,549	2,491,161	1,340,705	1,484,429	625,128	1,731,126
Other Funding	3,576,258	596,885	1,281,293	662,532	820,262	215,285
Total	13,068,868	3,798,347	2,974,266	2,377,531	1,587,473	2,331,251

*Tax levy analysis includes Transit projects

TABLE 14-8
CAPITAL FUNDING SOURCES FOR TAX-LEVY-SUPPORTED GROWTH PROJECTS ON THE
CONTINGENCIES LIST OF THE 2026 DC BACKGROUND STUDY:
COST OF EMPLACEMENT

Funding Sources (\$000s)	Total	2026- 2031	2032-2036	2037-2041	2042-2046	2047-2051
Tax Levy Funding (Reserves)	179,658	98,708	79,427	1,523	0	0
Development Charges	1,580,035	599,739	966,590	13,706	0	0
Other Funding	1,066,388	660,633	405,417	337	0	0
Total	2,826,081	1,359,081	1,451,434	15,566	0	0

TABLE 14-9
INCREMENTAL GROWTH-RELATED OPERATING REVENUES AND EXPENSES FOR THE MAIN
LIST OF THE 2026 DC BACKGROUND STUDY: TAX LEVY FUNDED*

Total over period (\$000s)	Total	2026-2031	2032-2036	2037-2041	2042-2046	2047-2051
Salaries and Benefits	1,291,889	140,729	175,985	233,781	310,183	431,213
Program Specific Expenses	1,076,713	133,240	190,533	193,593	244,848	314,498
Asset management contributions	212,565	21,069	31,902	38,644	51,373	69,578
Growth-related capital reserve contributions	41,593	27,991	2,913	3,217	3,551	3,921
Other costs**	589,251	300,522	56,510	117,450	65,238	49,531
Gross Expenditures	3,212,011	623,550	457,843	586,684	675,193	868,741
Grants and Subsidies	(999,102)	(109,753)	(186,305)	(188,691)	(229,806)	(284,546)
User fees	(101,665)	(11,058)	(14,660)	(19,183)	(24,846)	(31,918)
Other Revenues***	(374,628)	(281,305)	(13,303)	(44,844)	(22,636)	(12,540)
Total Revenue	(1,475,395)	(402,117)	(214,268)	(252,718)	(277,288)	(329,004)
Net Expenditure Before Assessment Growth	1,736,616	221,433	243,575	333,966	397,904	539,737
Assessment Growth Revenue	(564,400)	(106,000)	(110,500)	(118,800)	(115,100)	(114,000)
Potential Net Expenditure after Assessment Growth Revenue	1,172,216	115,433	133,075	215,166	282,804	425,737

* Excludes the impact of growth on development charges and the debt-related payments they fund. The net impact of these two items on net expenditures is expected to be zero.

**Other Costs include General Expenses, Chair & Council Expenses, Minor Capital, Professional Contracted Services, Occupancy and R&M costs, Contribution to non-capital reserves, Insurance, Departmental Recoveries.

***Other Revenues include Contributions from reserves, Fine Revenue, Fees and Charges, and Third-Party Recoveries.

As shown in Table 14-9, the incremental increase in operating expenditures created by growth results in about \$3.2 billion in additional annual expenditures by 2051, with operating revenue expected to rise by nearly \$1.5 billion. Incremental assessment growth revenue of about \$564 million would offset some of these costs, with about \$1.2 billion forecast to be recovered from the tax base.

This analysis is based on the best available information and reflects several critical assumptions, which carry an inherent degree of uncertainty. These include assumptions around ongoing costs for projects like the YNSE, where details have not been finalized. Analysis will continue through the annual budget process to confirm required levels of spending and mitigate tax rate impacts by employing other funding mechanisms, where possible, consistent with the Region's Fiscal Strategy.

The assessment of affordability and sustainability considers the current fiscal position of the Region as well as expectations of future fiscal capacity. The Region holds a strong fiscal position as evidenced by a triple A credit rating and a reserves-to-debt ratio of roughly 220% in 2025. York Region is relatively prosperous, and regional tax bills compare favorably to neighboring municipalities. Regional council has also demonstrated a commitment to funding infrastructure, including a dedicated Rapid Transit / Infrastructure Levy and growing contributions to asset management reserves. Capacity to address growth envisioned in the background study is available.

In this context, overall funding requirements are considered financially sustainable as it is expected that they can be reasonably absorbed by the tax base over the forecast period.

14.4 Transit Infrastructure

14.4.1 Requirements under the Act and the Ontario Regulation 82/98

Section 8(3) of Ontario Regulation 82/98 under the Act states that if a council of a municipality proposes to impose a development charge in respect of transit services, the asset management plan referred to in clause 10(2) (c.2) of the Act shall include information set out in parts of subsection 5 (2) of Ontario Regulation 588/17 (Asset Management Planning for Municipal Infrastructure under the Infrastructure for Jobs and Prosperity Act, 2015), notably:

- For each asset category, a summary of assets, replacement costs, average age, and asset condition assessments
- For each asset category, current levels of service being provided based on qualitative descriptions and technical metrics established by the municipality, and
- For each asset category, current performance based on measures established by the municipality

14.4.2 State of Infrastructure

Asset Type and Historical Cost

York Region currently owns approximately \$1,026 million worth of transit infrastructure, including bus fleet vehicles, garages, transit terminals and loops, transit stops, equipment and technology.

TABLE 14-10
TRANSIT ASSET TYPE AND REPLACEMENT COST

Asset Type	2024 Inventory	2024 Replacement Cost (\$M)
Bus Fleet Vehicles	568	632
Garages, transit terminals and loops	20	254
Transit stops	5,000+	
Equipment and Technology	Various	140
TOTAL		1,026

(Source: Public Works)

Note: Only Transit Fleet (Conventional, Bus Rapid Transit (Viva buses), and Mobility on Request) and Facilities (Garages, Terminals, Transit loops, and Transit Stops) have been included in the current Transit AMP. Replacement costs for Viva Rapidway (\$1.1B) and TYSSE (\$1.0B) have been excluded, since York Region does not own these assets.

14.4.3 Growth Planning Proposed Level of Service

The Act requires that a planned level of service be defined if development charges are levied for Transit infrastructure. For this Development Charges Background Study, the planned level of service for transit is defined in the Region's 2026 10-year capital plan. Through review and endorsement of the 10-year capital plan, Council ensures transit services are provided and maintained as per the latest [Transportation Master Plan](#) and YRT [Service Guidelines](#). Service Guidelines define how new services are designed, and how existing transit routes are evaluated for service adjustments. They are applied in tandem with route performance measures.

Development of Transit levels of service starts with the objectives for Transportation Services identified in York Region's Vision and [2023 to 2027 Strategic Plan](#). Levels of service at the customer, technical and operational levels were developed based on these directions, focusing on safety, reliability, and efficiency.

Tables 14-11 and 14-12 provide levels of service indicated in the Transit Asset Management Plan.

TABLE 14-11
FLEET LEVELS OF SERVICE CATEGORIES

Service	Performance Metric	1 (Lowest)	2	3	4	5 (Highest)
Fleet Reliability	Distance between failures (km)	<10,000	10,000-12,000	>12,000-14,000	>14,000-16,000	>16,000
Capacity	Demand to capacity ratio by route	<50%	50-59%	60-69%	70-90%	>90%
Operating Efficiencies (Net Cost per Passenger)	Vehicle and overhead cost perpassenger (as multiples of theaverage fare)	>5x	>4x – <=5x	>3x – <=4x	>2x – <=3x	<=2x
Operating Reliabilities (On-time Performance)	Early/late trip starts	<91%	91-<92%	92-<93%	93-<94%	>=94%
Fleet Cleanliness	Cleanliness score based on sample inspected	<93%	93- <95%	95- <97%	97-<99%	>=99%

The Region evaluates asset performance by looking beyond the physical infrastructure condition and incorporating other factors that can impact service quality and satisfaction. Levels of service are informed by current and future Regional needs, and can be defined at three levels: corporate, customer, and technical and operational. Indicators have been established to support assessment and reporting. These levels of service have been measured at the technical and operational level and linked to the Region's Strategic Plan Objectives and Transportation Services Mission.

TABLE 14-12
FACILITIES LEVELS OF SERVICE CATEGORIES

Service	Performance Metric	1 (Lowest)	2	3	4	5 (Highest)
Condition	Assessment results for Terminals & Garages	Architectural components are well maintained/functional and all other components are either Poor or higher	Architectural components are well maintained/functional and all other components are either Fair or higher except one component in Poor condition	Architectural components are well maintained/functional and all other components are either Fair or higher	Architectural components are well maintained/functional and all other components are either Good or Very Good except one component in Fair condition	Architectural components are well maintained/functional and all other components are either Good or Very Good
Capacity	Capacity as a percentage of fleet size ratio for each garage	>85%	70% - 85%	60% - <70%	50% - <60%	<50%
Service Coverage	Location (% of residents within 500m of a bus stop)	<50%	50-69%	70-84%	85-89%	>=90%

(Based on 2023 Transit Asset Management Plan)

The level of service in this asset management plan is the metric used to identify infrastructure needs due to population and employment growth. This metric also underpins the Region's growth-related capital program, which is designed to meet these targets. This level of service metric is not the same as metrics used to determine long-term lifecycle needs.

Growth planning level of service for transit infrastructure is planned using average annual increase in ridership. This data is based on projections from the Regional transportation demand forecasting tool Activity Based Model (ABM) and the network of transportation improvements identified in the Transportation Master Plan updates, in terms of modal splits and forecast trips in the peak hour and peak direction. Network improvements as identified in the Transportation Master Plan and the Council-endorsed capital plan are used to update the Transit AMP.

14.4.4 Current Level of Performance Relative to the Targets

The Transit AMP defines the following levels of service categories (Table 14-13 and Table 14-14) and level of service.

TABLE 14-13
FLEET LEVELS OF SERVICE CATEGORIES

Service Category	Metric	Level of Service Summary (Grade 5 = Highest)
Fleet Reliability	Mean Distance between failures	Grade 5 - Average for conventional and Viva busroutes was greater than 16,000 km
Capacity	Average maximum demand-to-capacity ratio of all routes	Number of Services by Grade:Grade 5 – 24 routes Grade 4 – 17 routes Grade 3 – 11 routes Grade 2 – 5 routes Grade 1 – 21 routes
Operating Efficiencies (Net Cost per Passenger)	Vehicle and overheadcost per passenger	Number of Services by Grade: Grade 5 – 64 routes Grade 4 – 9 routes Grade 3 – 5 routes Grade 2 – 1 route Grade 1 – 5 routes
Operating Reliabilities (On- time Performance)	Early/late trip starttime	Grade 5 – The percentage of on-time trip starts forconventional and Viva bus routes was greater than94%
Cleanliness	Vehicle condition (vandalism/ paint)	Grade 5 – Viva and Mobility Plus buses achieved acleanliness score above 99% Grade 4 – Conventional buses achieved a 97% score

TABLE 14-14
FACILITIES LEVELS OF SERVICE CATEGORIES

Service Category	Performance Metric	Level of Service Summary (Grade 5 = Best)
Facility Condition	Condition inspection for Terminals & Garages	Grade 5 and 4 – The majority of inspected garages had all or most components in Good condition Grade 3 – One inspected garage had more than one component in Fair condition
Facility Capacity	Capacity as a % of fleet size ratio for each garage	Grade 1 and 3 – In 2019, two of the transit garages had a capacity to fleet ratio of 95% or higher, while one garage was at 65%
Service Coverage	% of residents within 500m of a bus stop	Grade 5 – 93.7% of urban residents are within 500m of a transit stop

(Based on 2023 Transit Asset Management Plan)

14.5 Transit Asset Management Strategy

14.5.1 Estimated Useful Life

Table 14-15 shows the average useful life for Transit assets. Mobility on Request vehicles vary by type with Eldorado vehicles having a useful life of 12 years and other vehicles estimated to have a useful life of seven years.

TABLE 14-15
USEFUL LIFE ESTIMATES

Asset Type	Useful Life (years)
Bus fleet (60' and 30')	12
Bus fleet (40')	18
Garages, terminals, and transit loops	50
Transit stops (shelters and platforms)	15
Equipment and Technology	5-25

(Source: 2023 Transit Asset Management Plan)

14.5.2 Fleet Age

Figure 14-3 provides the age profile for York Region Transit conventional fleet. The Region owns and operates conventional buses, Viva buses and the Mobility-on-Request program. Table 13-9 shows the replacement cost profile by age of asset and type of fleet.

FIGURE 14-3
AGE PROFILE FOR ALL TRANSIT BUSES BY REPLACEMENT COST (2024 DATA)

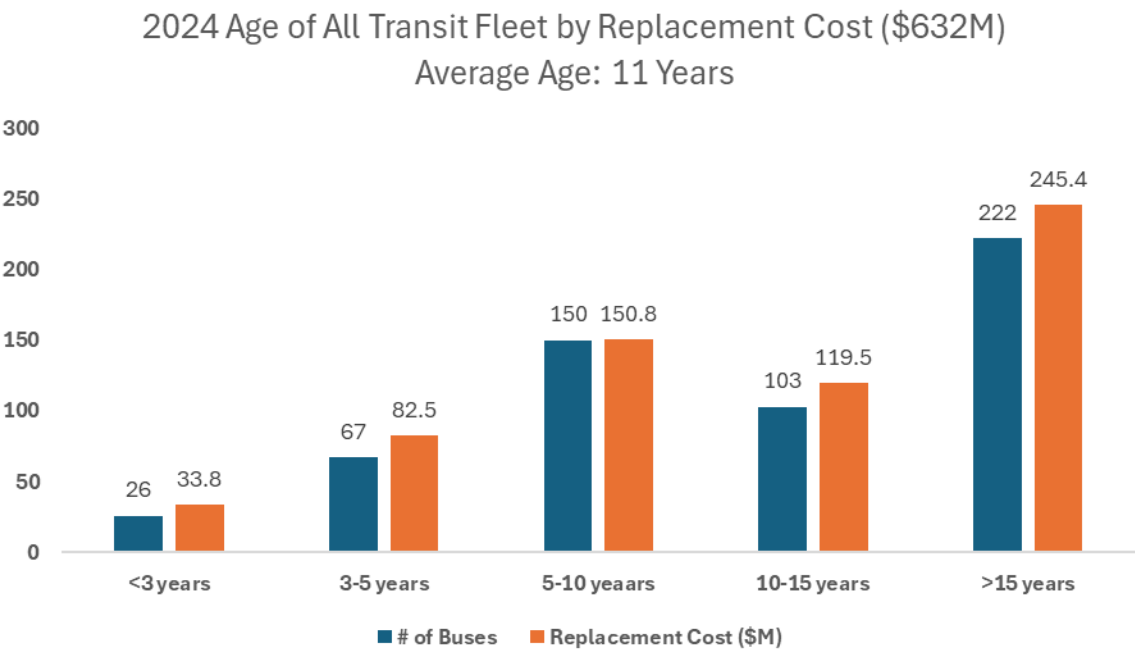
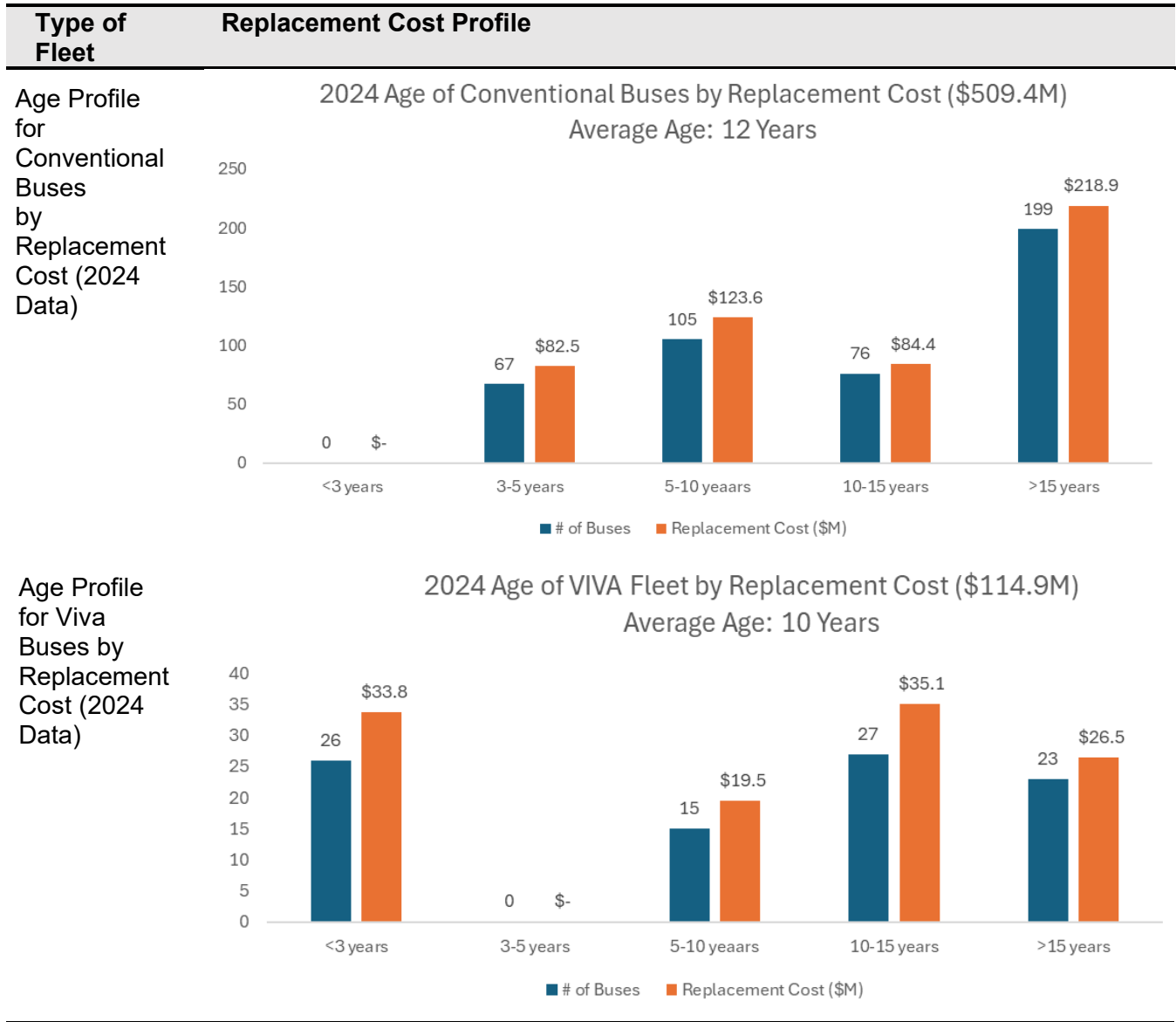
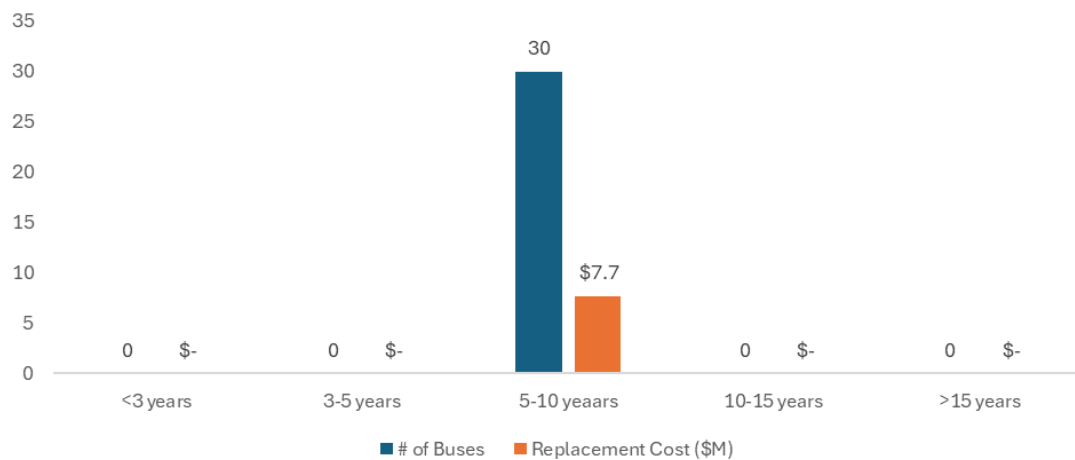


TABLE 14-16
REPLACEMENT COST PROFILE BY TYPE OF FLEET



Age Profile
for Mobility-
on-Request
Buses by
Replacement
Cost (2024
Data)

2024 Age of Mobility Fleet by Replacement Cost (\$7.7)
Average Age: 7 Year



14.5.3 Fleet remedial schedule and costs

Table 14-17 provides the planned fleet remedial schedule.

TABLE 14-17
FLEET CAPITAL REFRESH, REHABILITATION, AND REPLACEMENT SCHEDULE

Vehicle Type	30 ft. (years)	40 ft. (years)	60 ft. (years)	Mobility Plus (years)
Total Life	12	18	12	7 - 12
Capital Refresh	None	None	6	None
Mid-Life (Rehabilitation)	None	10	None	None

Source: 2023 Transit Asset Management Plan.

Table 14-18 shows the estimated cost of remedial activities for Transit fleet.

TABLE 14-18
COST ASSOCIATED WITH REMEDIAL ACTION

Action Type		Cost, \$000s
Capital Refresh		\$127
Mid-life Rehabilitation		\$330
Replacement/ Growth	Conventional	\$1,100 - \$1,750
	Viva	\$1,150 - \$1,300
	Mobility Plus	\$180 - \$280

(Source: Public Works)

14.5.4 Average Sustainment Requirements

Figures 14-4 and 14-5 provide estimated average annual sustainment needs (excluding maintenance) for Transit fleet and facilities for 2026 to 2045 as $(\$67.5\text{M} + \$11.4\text{M}) = \$78.9$ million.

FIGURE 14-4
ANTICIPATED FLEET SUSTAINMENT NEEDS

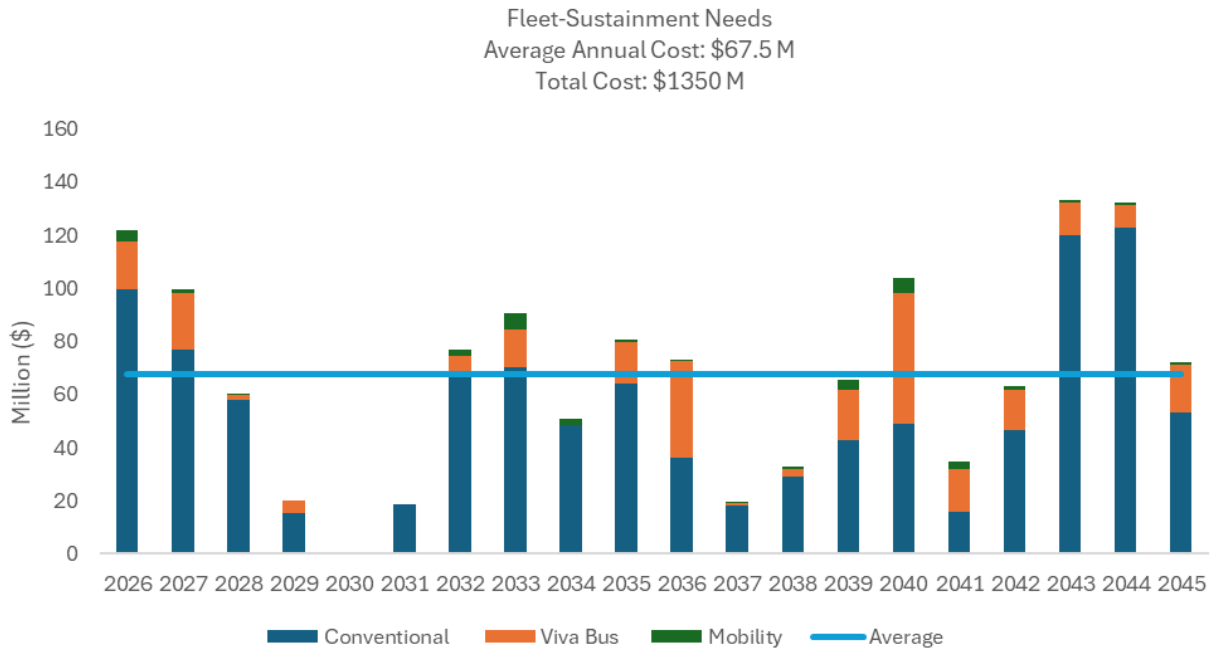
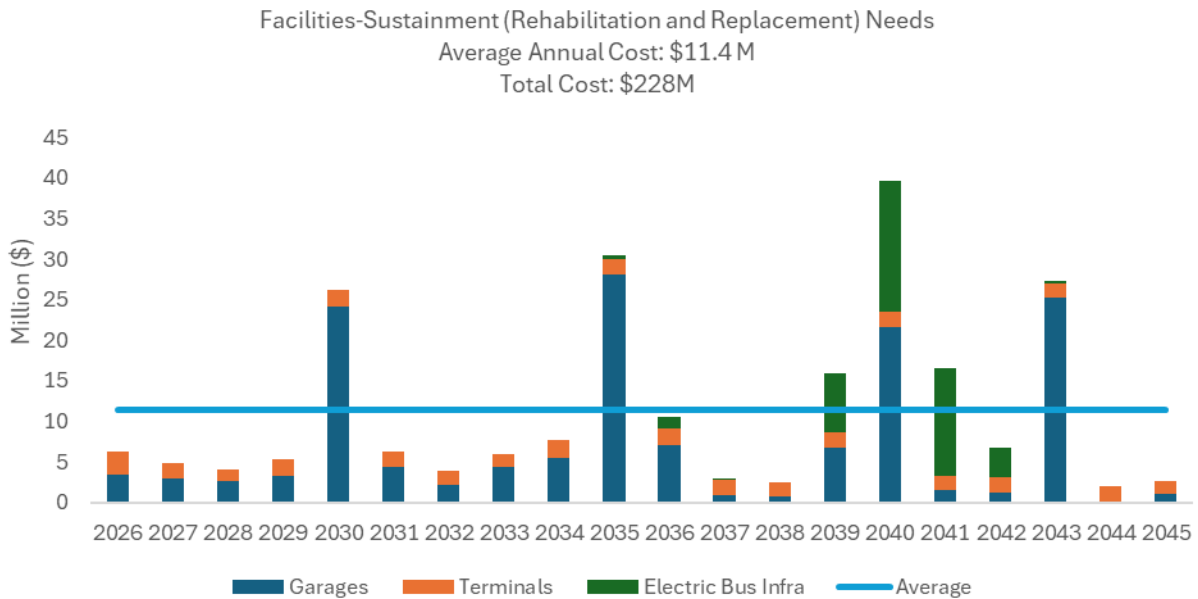


FIGURE 14-5
ANTICIPATED FACILITIES SUSTAINMENT NEEDS



Based on the Transit Business Plan, Transportation Master Plan and Transit AMP, the average annual growth needs for fleet and facilities for 2026 to 2045 is (\$37.4M + \$24.8M) = \$62.2 million

as indicated in Figures 14-6 and 14-7, below.

FIGURE 14-6
ANTICIPATED FLEET GROWTH NEED

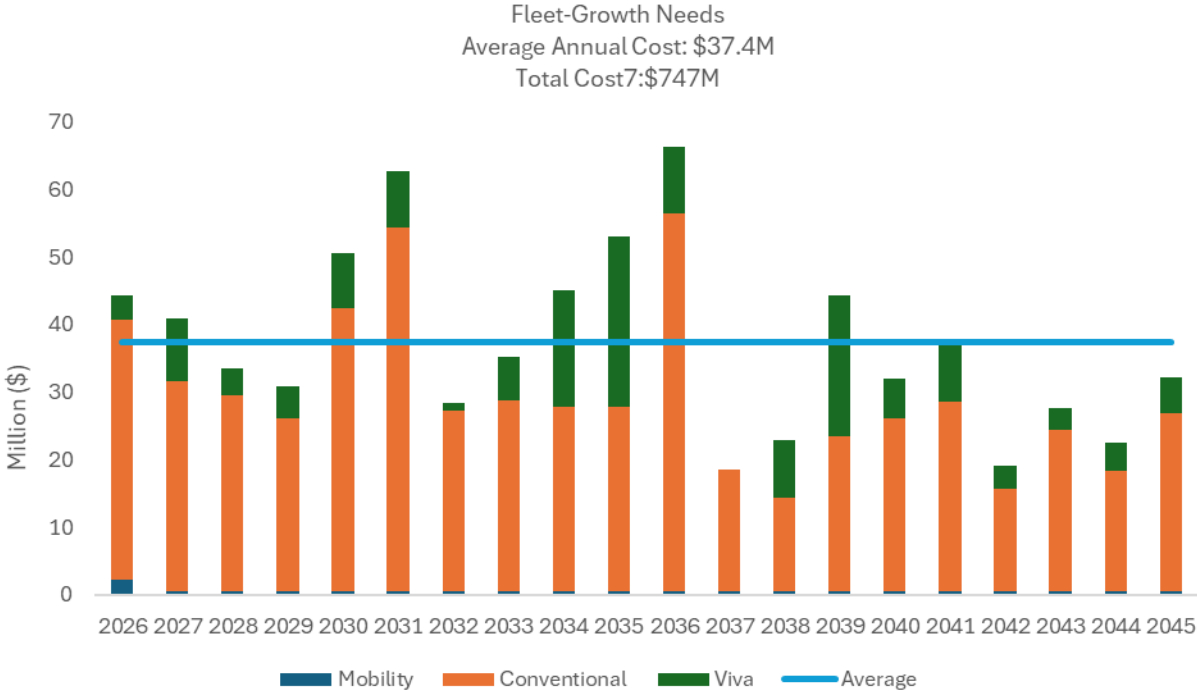
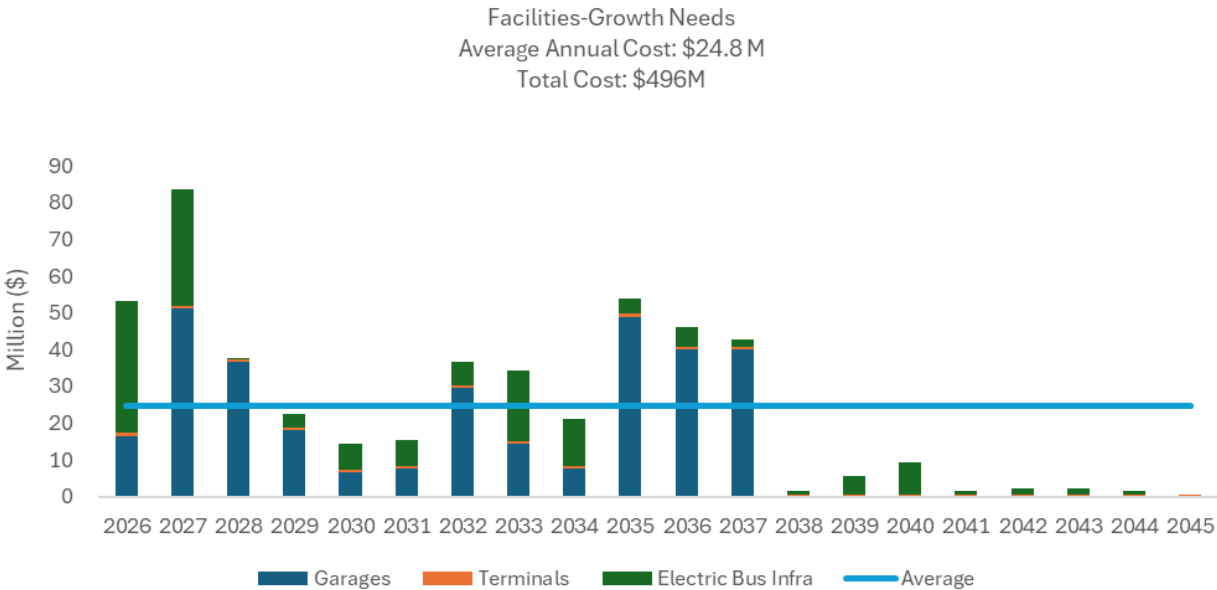
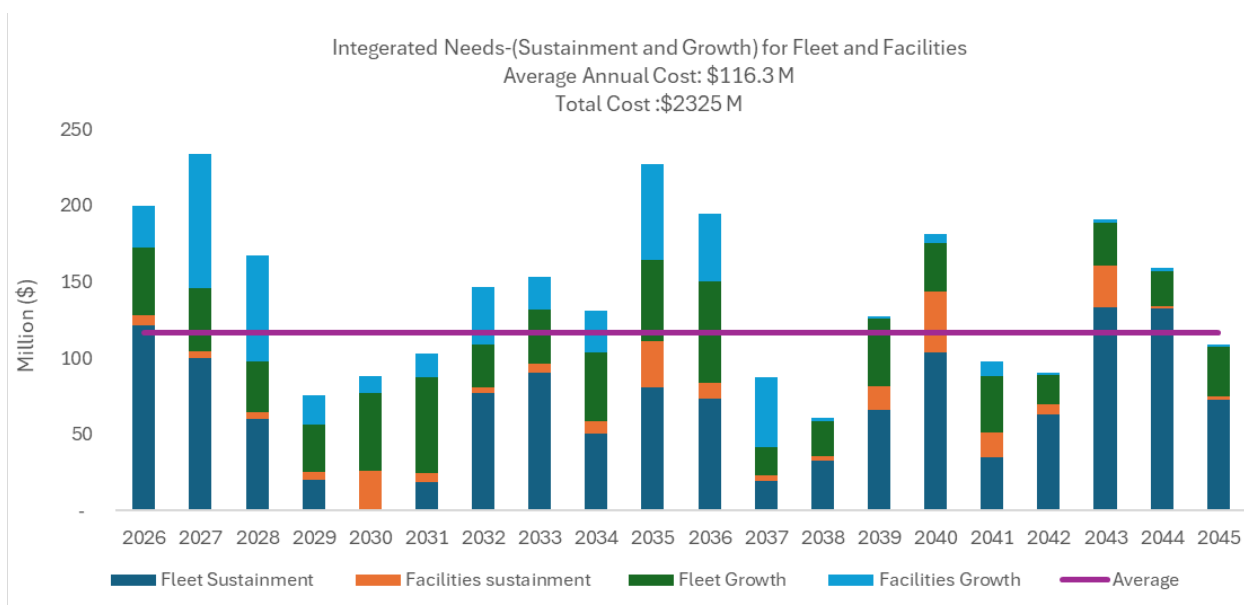


FIGURE 14-7
ANTICIPATED FACILITIES GROWTH NEEDS



Based on the Transit Business Plan, Transportation Master Plan, and Transit AMP, average annual sustainment and growth needs for fleet and facilities for 2026 to 2045 is \$116.3 million as indicated in Figure 14-8 below.

FIGURE 14-8
INTEGRATED NEEDS FOR FLEET AND FACILITIES



14.5.5 Transit Asset Management Overview

For transit vehicles, maintenance is managed through third party maintenance contracts. These performance-based contracts help incentivize contractors to maintain appropriate levels of service. The service contract defines criteria that the third party must follow regarding preventative maintenance, routine maintenance, and proactive maintenance requirements. These allow the Region to better benchmark and evaluate its current state.

Rehabilitation, defined as remedial actions that increase the life of the asset, is generally considered a capital expenditure. Remedial actions can increase the asset life by increasing its useful life as a whole or by installing new components to extend the useful life of an asset.

The purpose of replacement is to acquire an asset to substitute a current asset because an asset is at its end of life. This may slightly increase capacity and condition because of technological improvement reasons. However, the main purpose is to replace the asset due to age.

For transit fleet, the capital budget also includes capital refresh as part of sustainment in addition to rehabilitation and replacement. Although capital refresh may not extend the life of the asset beyond its design life it is part of capital expenses.

Regional Council has endorsed a Transit Bus Fleet Electrification plan, including transition of the Region's bus fleet to clean electric bus technology by a target date of 2051. The endorsed plan is a phased approach to electrification with a mix of electric and diesel buses being purchased between 2021 and 2030, transitioning to exclusive purchase of electric buses by 2031.

For transit fleet, York Region proactively performs midlife overhauls. Buses purchased by York Region Transit have a design life of 12 years as specified by the original equipment manufacturer. The midlife overhaul extends the life of a normal vehicle from 12 to 18 years. Additionally, a major overhaul of the mechanical systems is conducted, including engine, transmission, radiator, charge air cooler and drive axle assessment, brake relining, suspension replacement, and auxiliary heater and air conditioning refresh.

14.6 Transit Services Financial Strategy

The Act and regulations require a separate lifecycle management and financial strategy for Transit Services, including estimated annual costs of undertaking lifecycle activities, separated into capital expenditures and significant operating costs.

This section provides an overview of the financial impacts and funding strategy specific to Transit services. Table 14-19 summarizes the capital funding sources for growth-related transit projects, and Table 14-20 shows the additional (incremental) operating revenues and expenses specifically related to growth in Transit services.

TABLE 14-19
CAPITAL FUNDING SOURCES FOR GROWTH-RELATED TRANSIT PROJECTS* 2026-2051
COST OF EMPLACEMENT

Funding Sources (\$000s)	Total	2026- 2031	2032- 2036	2037- 2041	2042- 2046	2047- 2051
Tax Levy Funding (Reserves)	316,987	148,986	168,001	-	-	-
Development Charges	884,389	415,669	468,720	-	-	-
Other Funding	748,846	94,149	654,698	-	-	-
Total	1,950,222	658,804	1,291,419	-	-	-

*Growth Related Transit Projects includes Bus Rapid Transit projects that fall in the Transit service area.

TABLE 14-20
INCREMENTAL GROWTH-RELATED OPERATING REVENUES AND EXPENSES 2026-2051:
TRANSIT SERVICES*

Total over period (\$000s)	Total	2026-2031	2032-2036	2037-2041	2042-2046	2047-2051
Maintenance/ Non-Infrastructure Solutions						
Salaries and Benefits	9,752	3,409	1,910	2,007	1,128	1,299
Program Specific Expenses	276,932	51,703	46,961	47,325	57,716	73,227
Other Expenses**	93,318	45,098	13,742	13,363	3,823	17,292
Renewal/ Rehabilitation & Replacement/ Disposal Activities						
Asset Management Contributions	108,303	7,037	17,143	20,353	27,208	36,561
Expansion Activities						
Growth-Related Capital Reserve Contributions	0	22,557	(22,557)	0	0	0
Gross Expenditures	488,305	129,804	57,199	83,049	89,875	128,378
User Rates	(101,665)	(11,058)	(14,660)	(19,183)	(24,846)	(31,918)
Other Revenues***	(26,562)	(31,899)	(2,687)	(1,486)	9,511	0
Total Revenue	(128,227)	(42,957)	(17,347)	(20,670)	(15,335)	(31,918)

* Excludes the impact of growth on development charges and the debt-related payments they fund. The net impact of these two items on net expenditures is expected to be zero.

** Other Expenses include General Expenses, Minor Capital, Professional Contracted Services, Occupancy and R&M costs, Contribution to non-capital reserves, Insurance, Departmental Recoveries

*** Other Revenues include contributions from reserves, fees and charges, and third-party recoveries

As shown in Table 14-20, growth in Transit services is projected to increase annual expenses by about \$488 million by 2051, while user rates (transit fares) and other revenue sources would increase by over \$128 million. The remainder would need to be collected through other sources, like property taxes. As noted in the Financial Strategy section 14.4, this is considered financially sustainable as it is expected that it can be absorbed by the tax base over the forecast period.

Alternatively, revising service levels, asset management, and/or financing strategies could contribute to alleviating the funding need. These alternatives will be examined in detail through the annual budget process.

14.7 Conclusion

York Region has provided the required asset management information to meet the requirements as outlined in the Act supported by Ontario Regulation 82/98.

York Region has undertaken asset management planning analysis to ensure that assets required to enable growth to 2051 are financially sustainable as demonstrated in section 14.4, Financial Strategy.

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APPENDIX A

2026 DEVELOPMENT

CHARGES BYLAW

THE REGIONAL MUNICIPALITY OF YORK

BYLAW NO. 2026-xx

A bylaw to impose development charges against lands to pay for increased capital costs required because of increased needs for services arising from development within The Regional Municipality of York

WHEREAS Section 2 of the *Development Charges Act, 1997*, S.O. 1997, c. 27 (the “Act”) authorizes Regional Council to enact a bylaw to impose development charges against land to pay for increased capital costs required because of increased needs for services arising from development;

AND WHEREAS a background study, required by Section 10 of the Act, was presented to Regional Council along with a draft of this bylaw as then proposed on February 26, 2026 and was completed within a 1 year period prior to the enactment of this bylaw;

AND WHEREAS Regional Council directed that the background study and draft proposed bylaw be made available to the public and such documents were made available to the public 60 days prior to the passage of the bylaw and at least 2 weeks prior to the public meeting required pursuant to Section 12 of the Act;

AND WHEREAS the development charge background study includes an asset management plan that deals with all assets whose capital costs are intended to be funded under the development charges bylaw and that such assets are considered to be financially sustainable over their full life-cycle pursuant to Subsection 10(3) of the Act;

AND WHEREAS notice of the public meeting was provided in accordance with the requirements of Section 12 of the Act and in accordance with the regulations under the Act, and such public meeting was held on February 26, 2026;

AND WHEREAS any person who attended the public meeting was afforded an opportunity to make representations and the public generally were afforded an opportunity to make written submissions relating to the proposed bylaw;

AND WHEREAS Regional Council resolved on May 21, 2026 that it is the intention of Regional Council to ensure that the increase in need for services identified in connection with the enactment of the bylaw will be met;

AND WHEREAS Regional Council resolved on May 21, 2026 that no further public meeting be required and that this bylaw be brought forward for enactment;

The Council of The Regional Municipality of York hereby enacts as follows:

1.0 DEFINITIONS

1.1 In this bylaw, the following definitions apply:

“accessory use” means that the building or structure is naturally and normally incidental to, or subordinate in purpose or both, and exclusively devoted to a principal use, building or structure. “Ancillary” shall have the same meaning as accessory;

“Act” means the *Development Charges Act, 1997*, S.O. 1997, c. 27;

“agricultural use” means lands, buildings or structures, excluding any portion thereof used as a dwelling unit, used or designed or intended for use for the purpose of a *bona fide* farming operation including, but not limited to, animal husbandry, dairying, livestock, fallow, field crops, removal of sod, forestry, fruit farming, horticulture, market gardening, pasturage, poultry keeping, equestrian facilities and any other activities customarily carried on in the field of agriculture;

“apartment building” means a residential building or the residential portion of a mixed-use building, other than a townhouse, consisting of more than 3 dwelling units, which dwelling units have a common entrance to grade;

“area municipality” means a city, town or township in the Region;

“banquet hall” means a building or part of a building used primarily for the purpose of catering to banquets, weddings, receptions or similar social functions for which food and beverages are served;

“building permit” means a permit issued under the *Building Code Act, 1992*, which permits the construction of a building or structure or, which permits the construction of the foundation of a building or structure;

“community use” means a facility traditionally provided by a municipality which serves a municipal purpose and shall include a community centre, library/research facility, recreation facility and a shelter;

“convention centre” means a building with a gross floor area greater than 40,000 square feet which is designed and used primarily to accommodate the following:

- (a) the assembly of large gatherings of persons for trade, business or educational purposes, or any combination thereof;
- (b) the display of products or services;
- (c) accessory uses may include administrative offices, display areas, show-rooms, training facilities and banquet facilities, but does not include a banquet hall;

“crematorium” means a standalone structure with the primary function of carrying out the act of cremation, which may include other services ancillary to this function, but does not include any facility connected to a funeral home or other similar place where funeral services are sold.

“development” means construction, erection or placing of 1 or more buildings or structures on land or the making of an addition or alteration to land(s), building(s) or structure(s) that has the effect of increasing the size or usability of the land(s), building(s) or structure(s), or changing or converting the use of the land(s), building(s) or structure(s), or requires any of the actions described in section 3.4, and includes redevelopment;

“development charges” means charges imposed pursuant to this bylaw adjusted in accordance with Section 5;

“duplex” means a building comprising, by horizontal division, 2 dwelling units, each of which has a separate entrance to grade;

“dwelling unit” means a room or suite of rooms used, or designed or intended for use by 1 person or persons living together, in which culinary and sanitary facilities are provided for the exclusive use of such person or persons;

“funeral home” means a building with facilities for the preparation of dead persons for burial or cremation, for the viewing of the body and for funeral services;

“future development” means a block identified within a plan of subdivision which requires a subsequent planning approval, in addition to a building permit, which planning approval shall include a site plan approval or the approval of a plan of condominium;

“general services” means services in regard to transit, Toronto-York Spadina Subway Extension, Yonge North Subway Extension, police services, ambulance services, public health, waste diversion, public works, court services, growth studies, land acquisition, and long-term care/seniors services;

“gross floor area” means, in the case of a non-residential building or structure or the non-residential portion of a mixed-use building or structure, the aggregate of the areas of each floor, whether above or below grade, measured between the exterior faces of the exterior walls of the building or structure or from the centre line of a common wall separating a non-residential and a residential use, excluding, in the case of a building or structure containing an atrium, the sum of the areas of the atrium at the level of each floor surrounding the atrium above the floor level of the atrium, and excluding the sum of the areas of each floor used, or designed or intended for use for the parking of motor vehicles unless the building or structure, or any part thereof, is a retail motor vehicle establishment or a standalone motor vehicle storage facility or a commercial public parking structure, and, for the purposes of this definition, notwithstanding any other section of this bylaw, the non-residential portion of a mixed-use building is

deemed to include one-half of any area common to the residential and non-residential portions of such mixed-use building or structure, and gross floor area shall not include the surface area of swimming pools or the playing surfaces of indoor sport fields including, but not limited to, hockey arenas and basketball courts;

“group home” means a residential building or the residential portion of a mixed-use building containing a single housekeeping unit supervised by agency staff on a shift rotation basis, funded wholly or in part by any government or its agency, or by public subscription or donation, or by any combination thereof for the accommodation of persons and licensed, approved or supervised by the Province of Ontario under any general or special act as amended or successor legislation;

“hard services” means water services, wastewater services and road services;

“heritage property” means a building or structure which, in the opinion of the local architectural conservation advisory committee is of historic or architectural value or interest, or which has been so designated under the *Ontario Heritage Act*;

“high rise residential” means an apartment building that is 4 or more storeys above grade, consisting of 4 or more dwelling units and shall not include a stacked townhouse, which is less than 4 dwelling units and 4 storeys above-grade;

“hotel” means a commercial establishment offering lodging to travelers which shall be assessed at a per square foot/per square metre charge and may include, without limitation, other uses such as restaurants, meeting rooms and stores, that are available to guests and/or to the general public. If the combined gross floor area of other such uses is greater than 33 percent of the combined gross floor area of the lodging quarters, each non-lodging use in the structure will be assessed at the rate applicable to such other uses;

“industrial” means lands, buildings or structures used or designed or intended for use for manufacturing, processing, fabricating or assembly of raw goods, warehousing or bulk storage of goods, and includes office uses and the sale of commodities to the general public where such uses are accessory to an industrial use, but does not include the sale of commodities to the general public through a warehouse club;

“industrial/office/institutional” means lands, buildings or structures used or designed or intended for use for any of an industrial use, office use or institutional use and shall include a convention centre, a crematorium, and any other non-residential use which is not a retail use;

“institutional” means lands, buildings or structures used or designed or intended for use by an organized body, society or religious group for promoting a public or non-profit purpose and shall include, but without limiting the generality of the foregoing, places of worship, medical clinics and special care facilities;

“large apartment” means a dwelling unit in an apartment building, plex or stacked townhouse that is 700 square feet or larger in size;

“live-work unit” means a unit intended for both residential and non-residential uses concurrently;

“local board” means a local board as defined in the Act;

“mixed-use” means land, buildings or structures used, or designed or intended for use, for a combination of non-residential and residential uses;

“mobile home” means any dwelling that is designed to be made mobile, and constructed or manufactured to provide a permanent residence for 1 or more persons, but does not include a travel trailer or tent trailer;

“multiple unit dwellings” includes townhouses, back-to-back townhouses, mobile homes, group homes and all other residential uses that are not included in the definition of “apartment building”, “small apartment”, “large apartment”, “single-detached dwelling” or “semi-detached dwelling”;

“non-profit” means a corporation without share capital that has objects of a charitable nature;

“non-residential use” means lands, buildings or structures or portions thereof used, or designed or intended for use for other than residential use;

“office” means lands, buildings or structures used or designed or intended for use for the practice of a profession, the carrying on of a business or occupation or the conduct of a non-profit organization and shall include, but not be limited to, the office of a physician, lawyer, dentist, architect, engineer, accountant, real estate or insurance agency, veterinarian, surveyor, appraiser, financial institution, contractor, builder, or land developer;

“place of worship” means a building or structure that is used primarily for worship;

“plex” means a duplex, a semi-detached duplex, a triplex or a semi-detached triplex;

“private school” means an educational institution operated on a non-profit basis, excluding any dormitory or residence accessory to such private school, that is used primarily for the instruction of students in courses of study approved or authorized by the Minister of Education;

“redevelopment” means constructing or placing 1 or more buildings or structures on land where all or part of a building or structure has been previously constructed or demolished in part or in whole, or changing or converting the use of a building or structure and includes any development or redevelopment requiring any of the actions described in section 3.4;

“Region” means The Regional Municipality of York as a municipal corporation and, where the context requires, its geographic area;

“Regional Council” means the Council of The Regional Municipality of York;

“region-wide charges” means the development charges imposed with respect to the following services:

- (a) water;
- (b) wastewater;
- (c) roads;
- (d) transit;
- (e) Toronto-York Spadina Subway Extension;
- (f) Yonge North Subway Extension;
- (g) police services;
- (h) ambulance services;
- (i) public health;
- (j) waste diversion;
- (k) public works;
- (l) court services;
- (m) growth studies;
- (n) land acquisition – water/wastewater
- (o) land acquisition – roads
- (p) land acquisition – other; and
- (q) long-term care/seniors services.

“Regulation” means O. Reg. 82/98 under the Act;

“residential use” means lands, buildings or structures used, or designed or intended for use as a residence for 1 or more individuals, and shall include, but is not limited to, a single-detached dwelling, a semi-detached dwelling, a townhouse, a stacked townhouse, a plex, an apartment building, a group home, a mobile home and a residential dwelling unit accessory to a non-residential use but shall not include a lodging house licensed by a municipality;

“residential in-fill use” means ground related residential use, such as a single-detached dwelling, semi-detached dwelling, townhouse or stacked townhouse, comprising 3 lots or less;

“retail” means lands, buildings or structures used or designed or intended for use for the sale or rental or offer for sale or rental of goods or services to the general public for consumption or use and shall include, but not be limited to, a banquet hall, a funeral home, but shall exclude office;

“retail motor vehicle establishment” means a building or structure used or designed or intended to be used for the sale, rental or servicing of motor vehicles, or any other function associated with the sale, rental or servicing of motor vehicles including but not

limited to detailing, leasing and brokerage of motor vehicles, and short or long-term storage of customer motor vehicles. For a retail motor vehicle establishment, gross floor area includes the sum of the areas of each floor used or designed or intended for use for the parking or storage of motor vehicles, including customer and employee motor vehicles. An exemption may be granted to exclude the sum of the areas for customer and employee motor vehicles on terms and conditions to the satisfaction of the Region;

“self-storage building” means a building or part of a building consisting of individual storage units, which are accessible by the users, that are used to provide storage space to the public;

“semi-detached duplex” means 1 of a pair of attached duplexes, each duplex divided vertically from the other by a party wall;

“semi-detached dwelling” means a building divided vertically into and comprising 2 dwelling units;

“semi-detached triplex” means 1 of a pair of triplexes divided vertically one from the other by a party wall;

“serviced” for the purposes of Section 3 means the particular service is connected to or available to be connected to the lands, buildings or structures, or, as a result of the development, will be connected to or will be available to be connected to the lands, buildings or structures and includes interim servicing;

“services” means services designated in Section 2.1 of this bylaw;

“shelter” means a building in which supervised short-term emergency shelter and associated support services are provided to individuals who are fleeing situations of physical, financial, emotional or psychological abuse;

“single-detached dwelling” and **“single-detached”** means a residential building consisting of 1 dwelling unit that is not attached to another structure above grade. For greater certainty, a residential building consisting of 1 dwelling unit that is attached to another structure by footings only shall be considered a single family dwelling for purposes of this bylaw;

“small apartment” means a dwelling unit in an apartment building, a plex or a stacked townhouse that is less than 700 square feet in size;

“special care facilities” means lands, buildings or structures used or designed or intended for use for the purpose of providing residential accommodation, supervision, nursing care or medical treatment, which do not comprise dwelling units, that are licensed, approved or supervised under any special or general Act;

“stacked townhouse” means a building, other than a plex, townhouse or apartment building, containing at least 3 dwelling units, being separated from the other vertically

and/or horizontally, each dwelling unit having an entrance to grade or where the entrance is shared with no more than 2 other units at grade.

“standalone motor vehicle storage facility” means a building or structure used or designed or intended for use for the storage or warehousing of motor vehicles that is separate from a retail motor vehicle establishment. For a standalone motor vehicle storage facility, gross floor area includes the sum of the areas of each floor used or designed or intended for use for the parking or storage of motor vehicles, including customer and employee motor vehicles. An exemption may be granted to exclude the sum of the areas for customer and employee motor vehicles on terms and conditions to the satisfaction of the Region;

“townhouse” means a building, other than a plex, stacked townhouse or apartment building, containing at least 3 dwelling units, each dwelling unit separated vertically from the other by a party wall and each dwelling unit having a separate entrance to grade;

“triplex” means a building comprising 3 dwelling units, each of which has a separate entrance to grade; and

“university” has the same meaning as defined in Section 171.1 of the *Education Act*.

2.0 DESIGNATION OF SERVICES

2.1 The categories of services for which development charges are imposed under this bylaw are as follows:

- (a) water;
- (b) wastewater;
- (c) roads;
- (d) transit;
- (e) Toronto-York Spadina Subway Extension;
- (f) Yonge North Subway Extension;
- (g) police services;
- (h) ambulance services;
- (i) public health;
- (j) waste diversion;
- (k) public works;
- (l) court services;
- (m) growth studies;
- (n) land acquisition – water/wastewater
- (o) land acquisition – roads
- (p) land acquisition – other; and
- (q) long-term care/seniors services.

2.2 The components of the services designated in Section 2.1 are described in

Schedule A.

3.0 APPLICATION OF BYLAW RULES

3.1 Development charges shall be payable in the amounts set out in Sections 3.6, 3.9, 3.10 and 3.11 of this bylaw where:

- (a) the lands are located in the area described in Section 3.2; and
- (b) the development of the lands requires any of the approvals set out in subsection 3.4(a).

3.1.1 Development charges shall be calculated in accordance with this bylaw, the background study and all policies contained within the required background study.

3.1.2 The Region may, from time to time, pass policies to provide development charge credits for completion of work on services listed in Section 2.1.

3.1.3 Development charges shall be paid in accordance with this bylaw, any applicable Regional deferral or exemption policy, and the Act. Where there is a conflict between this bylaw and the Act, the Act shall prevail and the bylaw shall be read down only to the extent required to comply with the Act.

Area to Which bylaw Applies

3.2 Subject to Section 3.3, this bylaw applies to all lands in the geographic area of the Region.

3.3 This bylaw shall not apply to lands that are owned by and used for the purposes of:

- (a) the Region or a local board thereof;
- (b) a board as defined in Section 1(1) of the *Education Act*; or
- (c) an area municipality or a local board thereof.

Approvals for Development

3.4 (a) Development charges shall be imposed on all lands, buildings or structures that are developed for residential or non-residential uses if the development requires,

- (i) the passing of a zoning bylaw or of an amendment to a zoning bylaw under Section 34 of the *Planning Act* or any successor

- thereto;
 - (ii) the approval of a minor variance under Section 45 of the *Planning Act* or any successor thereto;
 - (iii) a conveyance of land to which a bylaw passed under subsection 50(7) of the *Planning Act* or any successor thereto applies;
 - (iv) the approval of a plan of subdivision under Section 51 of the *Planning Act* or any successor thereto;
 - (v) a consent under Section 53 of the *Planning Act* or any successor thereto;
 - (vi) the approval of a description under the *Condominium Act, 1998*, or any successor thereto; or
 - (vii) the issuing of a permit under the *Building Code Act, 1992*, or any successor thereto, in relation to a building or structure.
- (b) No more than 1 development charge for each service designated in Section 2.1 shall be imposed upon any lands, buildings or structures to which this bylaw applies even though 2 or more of the actions described in subsection 3.4(a) are required before the lands, buildings or structures can be developed.
 - (c) Notwithstanding subsection 3.4(b) and notwithstanding any other Section of this bylaw, if 2 or more of the actions described in subsection 3.4(a) occur at different times, additional development charges shall be imposed if the subsequent action has the effect of increasing the need for services.
 - (d) Subsection 3.4(a) shall not apply in respect of an action mentioned in subsection 3.4 (a) (i) to (vii), if the only effect of the action is to:
 - (i) permit the enlargement of an existing dwelling unit; or
 - (ii) permit the creation of additional dwelling units as prescribed, subject to the prescribed restrictions, in prescribed classes of existing residential buildings or prescribed structures ancillary to existing residential buildings.
 - (e) The creation of a second dwelling unit in prescribed classes of proposed new residential buildings, including structures ancillary to dwellings, is, subject to the prescribed restrictions, exempt from development charges.
 - (f) For greater clarity, prescribed under subsections 3.4(d) and 3.4(e) of this

bylaw shall be the same as is prescribed in the Act or Regulation.

Exemptions or Deferrals

3.5.1 Notwithstanding the provisions of this bylaw, but subject to subsection 3.5.2, development charges may not be imposed or may be deferred, on terms and conditions satisfactory to the Region, with respect to:

- (a) the relocation of a heritage house;
- (b) a building or structure used for a community use owned by a non-profit corporation;
- (c) a hospice;
- (d) land owned by and used for the purposes of a private school that is exempt from taxation under the *Assessment Act* or any successor thereto;
- (e) lands, buildings or structures used or to be used for the purposes of a cemetery or burial ground exempt from taxation under the *Assessment Act* or any successor thereto;
- (f) non-residential uses permitted pursuant to Section 39 of the *Planning Act* or any successor thereto;
- (g) agricultural uses;
- (h) development creating or adding an accessory use or structure not exceeding 100 square metres of gross floor area, save and except for any live work units with a retail component; for such units development charges will be payable pursuant to Section 3.10 on the retail component;
- (i) a public hospital receiving aid under the *Public Hospitals Act* or any successor thereto;
- (j) a new residential dwelling unit for farm workers on agricultural lands, where no prior or existing dwelling units were located.

3.5.2 The provisions of subsection 3.5.1 shall only apply to exempt or defer, as the case may be, a development described in subsection 3.5.1 thereof from the payment of development charges if the area municipality in which the development is to be located exempts or defers development charges, as the case may be, with respect to the development in question.

3.5.3 Notwithstanding the provisions of this bylaw, development charges may not be

imposed or may be deferred in accordance with the Act or policies adopted by Regional Council exempting or deferring development charges on terms and conditions satisfactory to the Region.

Amount of Charge Residential

3.6 The development charges described in Schedule B to this bylaw shall be imposed on residential uses of lands, buildings or structures, including a dwelling unit accessory to a non-residential use and, in the case of a mixed-use building or structure, on the residential uses in the mixed-use building or structure, according to the type of residential unit, and calculated as follows:

(a) Region-wide Charges

- (i) a development charge with respect to road services according to the type of residential use;
 - (ii) where the lands, buildings or structures are serviced by regional water services, the development charge with respect to water services according to the type of residential use;
 - (iii) where the lands, buildings or structures are serviced by regional wastewater services, the development charge with respect to wastewater services according to the type of residential use;
 - (iv) a development charge with respect to each of the general services according to the type of residential use;
- (b) For determining development charges under this bylaw, any residential dwelling that is less than 700 square feet of total gross floor area shall be deemed a small apartment and pay the corresponding development charge set out in Schedule B.
- (c) Where residential lands, buildings or structures have a common element amenity space, no additional development charges with respect to services according to the type of residential use will be charged for this space, save and except for the portion of this space that is offered to the general public and not for the exclusive use of the residents of such lands, buildings or structures which may be subject to additional development charges according to its use.

3.7 Notwithstanding subsection 3.6,

- (a) a development charge with respect to regional water services shall not be imposed against the lands identified on the legend shown on Schedule C;

- (b) a development charge with respect to regional wastewater services shall not be imposed against the lands identified on the legend shown on Schedule D;
- (c) A development charge with respect to regional wastewater services shall not be imposed against the lands shown on Schedule E.

Contingent Development Charges

- 3.8** 30 days after the happening of an event described in Column 3 of Schedule G, the residential development charge under Section 3.6 which corresponds to the service described in Column 2 of Schedule G shall be increased by the amounts shown in Columns 4, 5, 6 and 7 of Schedule G according to the type of residential unit.

Non-Residential

Industrial/Office/Institutional Uses

- 3.9** The development charges described in Schedule F to this bylaw shall be imposed on industrial/office/institutional uses of lands, buildings or structures, and, in the case of a mixed-use building or structure, on the industrial/office/institutional uses in the mixed-use building or structure, and calculated as follows:

(a) **Region-wide Charges**

- (i) a development charge with respect to road services according to the gross floor area of the industrial/office/institutional use;
- (ii) where the lands, buildings or structures are serviced by regional water services, the development charge with respect to water services according to the gross floor area of the industrial/office/institutional use;
- (iii) where the lands, buildings or structures are serviced by regional wastewater services, the development charge with respect to wastewater services according to the gross floor area of the industrial/office/institutional use.
- (iv) a development charge with respect to each of the general services according to the gross floor area of the industrial/office/institutional use;

- 3.9.1** Notwithstanding subsection 3.9(a)(iv), a development charge with respect to regional wastewater services shall not be imposed against the lands shown on Schedule E.

Retail Uses

3.10 The development charges described in Schedule F to this bylaw shall be imposed on retail uses of lands, buildings or structures, and, in the case of a mixed-use building or structure, on the retail uses in the mixed-use building or structure, and calculated as follows:

(a) **Region-wide Charges**

- (i) a development charge with respect to road services according to the gross floor area of the retail use;
- (ii) where the lands, buildings or structures are serviced by regional water services, the development charge with respect to water services according to the gross floor area of the retail use;
- (iii) where the lands, buildings or structures are serviced by wastewater services, the development charge with respect to wastewater services according to the gross floor area of the retail use.
- (iv) a development charge with respect to each of the general services according to the gross floor area of the retail use;

3.10.1 Notwithstanding subsection 3.10(a)(iv) a development charge with respect to regional wastewater services shall not be imposed against the lands shown on Schedule E.

Hotel Uses

3.11 The development charges described in Schedule F to this bylaw shall be imposed on hotel uses of lands, buildings or structures and calculated as follows:

(a) **Region-wide Charges**

- (i) a development charge with respect to road services according to the gross floor area of the hotel use;
- (ii) where the lands, buildings or structures are serviced by regional water services, the development charge with respect to water services according to the gross floor area of the hotel use;
- (iii) where the lands, buildings or structures are serviced by wastewater services, the development charge with respect to wastewater services according to the gross floor area of the hotel use.
- (iv) a development charge with respect to each of the general

services according to the gross floor area of the hotel use;

3.11.1 Notwithstanding subsection 3.11(a)(iv) a development charge with respect to regional wastewater services shall not be imposed against the lands shown on Schedule E.

Multiple Industrial/Office/Institutional and Retail Uses

3.12 In the case of lands, buildings or structures used or designed or intended for use for both industrial/office/institutional uses and retail uses, the development charges otherwise applicable to such development under both Sections 3.9 and 3.10 shall be determined on the following basis:

- (a) as between the industrial/office/institutional uses and the retail uses, the principal use of the development shall be that use which has the greater gross floor area, such principal use being the use of 55% or greater of the total gross floor area. If no single use has 55% or greater of the total gross floor area, then the development charge payable on the total gross floor area shall be the average of the 2 non-residential charges payable;
- (b) the development charges under either Section 3.9 or 3.10 applicable to such principal use as determined under paragraph (a), provided that there is a principal use determined under paragraph (a), shall be applied to the total non-residential gross floor area of the development;
- (c) Notwithstanding Section 3.12, if any building or structure designed or intended for use for both industrial/office/institutional uses and retail uses, and, where such building or structure contains multiple individually owned units, each unit's payable development charges will be assessed individually based on the principal use (as determined in Section 3.12(a)) of that unit;
- (d) Notwithstanding Section 3.12, in instances of development of a new standalone building or structure with an office use on lands in which the principal use of the development for those lands had previously been determined and paid as retail, the payable development charges for the new building or structure will be assessed using the industrial/office/institutional charge rate;
- (e) Subsections 3.12(a) and 3.12(b) do not apply to a retail motor vehicle establishment or a standalone motor vehicle storage facility. Where a retail motor vehicle establishment is 1 of multiple industrial/office/institutional uses and retail uses in a building or structure, the development charge payable shall be the retail charge. For a retail motor vehicle establishment, where the sum of the areas used, or designed or intended for use for the parking or storage of motor vehicles, excluding the sum of the areas for

customer and employee motor vehicles, as determined by the Region, is more than 2 times greater than the remaining area, the retail rate shall be applied to 2 times the difference between the gross floor area of the entire retail motor vehicle establishment and the gross floor area of the area used for parking or storage, and any gross floor area above that shall be levied the industrial/office/institutional rate.

Contingent Development Charges

- 3.13** 30 days after the happening of an event described in Column 3 of Schedule G, the non-residential development charge under Sections 3.9, 3.10 and 3.11 which corresponds to the service described in Column 2 of Schedule G shall be increased by the amounts shown in Columns 8, 9, and 10 of Schedule G according to the type of non-residential development.

Place of Worship

- 3.14** Notwithstanding Section 3.9, development charges shall not be imposed in respect of the gross floor area of a place of worship to a maximum of 5,000 square feet (or 464.5 square metres) or in respect of that portion of the gross floor area of a place of worship which is used as an area for worship, whichever is greater.

Reduction of Development Charges for Redevelopment

- 3.15** Where, as a result of the redevelopment of land, a building or structure existing on the land within 48 months prior to the date of payment of development charges in regard to such redevelopment was, or is to be demolished, in whole or in part, or converted from one principal use to another, in order to facilitate the redevelopment, the development charges otherwise payable with respect to such redevelopment shall be reduced by the following amounts:
- (a) in the case of a residential building or structure, or in the case of a mixed-use building or structure, the residential uses in the mixed-use building or structure, an amount calculated by multiplying the applicable development charge under Section 3.6 of this bylaw by the number, according to type, of dwelling units that have been or will be demolished or converted to another principal use; and
 - (b) in the case of a non-residential building or structure or, in the case of mixed-use building or structure, the non-residential uses in the mixed-use building or structure, an amount calculated by multiplying the applicable development charges under Section 3.9, 3.10, 3.11 or 3.12 of this bylaw by the gross floor area that has been or will be demolished or converted to another principal use. Development charges shall not be reduced under this subsection for a non-residential building or structure or, in the case of mixed-use building or structure, the non-residential uses in the mixed-use

building or structure, being demolished or converted for which development charges were not imposed or were exempted, or which was not subject to development charges after November 23, 1991;

- (c) provided that such amounts shall not exceed, in total, the amount of the development charges otherwise payable with respect to the redevelopment. The 48-month time frame shall be calculated from the date of the issuance of the demolition permit.

3.15.1 For the purposes of Section 3.15, the onus is on the applicant to produce evidence to the satisfaction of the Region, acting reasonably, to establish the following:

- (a) the number of dwelling units that have been or will be demolished or converted to another principal use; or
- (b) the non-residential gross floor area that has been or will be demolished or converted to another principal use; and
- (c) in the case of a demolition, that the dwelling units and/or non-residential gross floor area were demolished within 48 months prior to the date of the payment of development charges in regard to the redevelopment; and
- (d) in the case of a demolition, that a demolition permit was issued and the demolition occurred.

3.15.2 Any building or structure that is determined to be derelict or the equivalent of derelict by the local municipal council of the area municipality in which the building or structure is located, prior to the issuance of a demolition permit, shall be eligible for development charge credits in accordance with subsection 3.15.3.

3.15.3 Any building or structure deemed derelict or the equivalent of derelict in accordance with subsection 3.15.2, shall be eligible for development charge credits in accordance with the requirements as set out in Schedule H. The development charge credit shall be calculated in accordance with the time requirements between demolition permit issuance and building permit issuance as set out in Schedule H. The amount of development charges payable for any development to which subsections 3.15.2 and 3.15.3 apply, shall be calculated in accordance with Section 3.15 and subsection 3.15.1.

Reduction of Development Charges Where Gross Floor Area is Increased

3.16 Notwithstanding any other provisions of this bylaw, if a development includes the expansion of the gross floor area of a non-residential building, the amount of the development charge that is payable in respect of the expansion shall be calculated as follows:

- (a) If the gross floor area is expanded by 50-percent of the original gross floor area of the existing development, or less, the amount of the development charge in respect of the expansion is zero;
- (b) If the gross floor area is expanded by more than 50-percent of the original gross floor area of the existing development the amount of the development charge in respect of the expansion is the amount of the development charge that would otherwise be payable multiplied by the fraction determined as follows:
 - (i) determine the area by which the expansion exceeds 50-percent of the original gross floor area of the existing development before any expansion; and
 - (ii) divide the amount under paragraph (b)(i) by the amount of the expansion of the original gross floor area of the existing development.

3.16.1 For the purposes of 3.16, “original gross floor area” shall mean that area of an industrial, office or institutional building for which an occupancy permit had been issued or was actually occupied prior to any expansion.

When amount of development charge is determined

3.17 Where clause (1)(a) or (1)(b) of Section 26.2 of the Act applies to a development for the purposes of determining the amount of the development charge, the development charge payable under this bylaw shall be determined in accordance with Section 26.2 and such development charge shall be subject to interest in accordance with Region’s Development Charge Interest Policy, as may be amended by Regional Council.

Time of Payment of Development Charges

3.18 Development charges imposed under this Section are payable on the date on which a building permit is issued with respect to each dwelling unit, building or structure, unless otherwise specified in a Regional policy or the Act.

3.18.1 If a use or development of land, buildings or structures does not require the issuance of a building permit but requires 1 or more of the actions listed in subsection 3.4(a)(i) to (vi) inclusive, a development charge shall be payable and shall be calculated and collected on the earliest of any of the actions listed in subsection 3.4(a)(i) to (vi) being required.

3.19 Notwithstanding Section 3.18, development charges with respect to Region-wide Charges imposed under subsection 3.6(a)(ii)(iii) and (iv) with respect to an approval of a residential plan of subdivision under Section 51 of the *Planning Act*,

are determined immediately upon the owner entering into the Regional development charge agreement respecting such plan of subdivision, on the basis of the following, unless such a plan of subdivision includes blocks intended for future development, in which case development charges payable for such blocks shall be determined at building permit issuance:

- (a) the proposed number and type of dwelling units in the final plan of subdivision; and
- (b) with respect to blocks in the plan of subdivision intended for future development, development charges for such blocks shall be payable at building permit issuance.

3.20 For the purposes of paragraph (b) of Section 3.19, where the use or uses to which a block in a plan of subdivision may be put pursuant to a zoning bylaw passed under Section 34 of the *Planning Act*, are affected by the use of a holding symbol in the zoning bylaw as authorized by Section 36 of the *Planning Act*, the development charges for such blocks shall be payable at building permit issuance.

3.21 For the purposes of Sections 3.19 and 3.20, and notwithstanding any other provision of this bylaw, where a subdivision agreement identifies the number and type of dwelling units proposed for the residential plan of subdivision, the number and type of dwelling units so identified shall be used to calculate the development charges payable under Section 3.18.

3.22 Notwithstanding Section 3.18 of this bylaw, where Section 26.1 of the Act applies in respect of any part of a development, the development charges imposed under this bylaw, in respect to that part of the development to which Section 26.1 of the Act applies only, shall be paid in accordance with the requirements of the Act, and shall be subject to interest in accordance with Region's Development Charge Interest Policy, as may be amended by Regional Council.

3.23 Notwithstanding Sections 3.19 and 3.20, Regional Council, from time to time, and at any time, may authorize agreements providing for all or any part of a development charge to be paid before or after it would otherwise be payable.

- (a) If, at the time of issuance of a building permit or permits in regard to a lot or block on a plan of subdivision for which payments have been made pursuant to Section 3.19, the type of dwelling unit for which building permits are being issued is different from that used for the calculation and payment under Section 3.19, and there has been no change in the zoning affecting such lot or block, and the development charges for the type of dwelling unit for which building permits are being issued were greater at the time that payments were made pursuant to Section 3.19 than for the type of dwelling unit used to calculate the payment under Section 3.19, an additional payment to the Region is required, which payment, in regard to such different unit types, shall be the difference between the development

charges in respect to the type of dwelling unit for which building permits are being issued, calculated as at the date of issuance of the building permit or permits, and the development charges previously collected in regard thereto, adjusted in accordance with Section 5.1 of this bylaw.

- (b) If, at the time of issuance of a building permit or permits in regard to a lot or block on a plan of subdivision for which payments have been made pursuant to Section 3.19, the total number of dwelling units of a particular type for which building permits have been or are being issued is greater, on a cumulative basis, than that used for the calculation and payment under Section 3.18, and there has been no change in the zoning affecting such lot or block, an additional payment to the Region is required, which payment shall be calculated on the basis of the number of additional dwelling units at the rate prevailing as at the date of issuance of the building permit or permits for such dwelling units.
- (c) If, at the time of issuance of a building permit or permits in regard to a lot or block on a plan of subdivision for which payments have been made pursuant to Section 3.19, the type of dwelling unit for which building permits are being issued is different than that used for the calculation and payment under Section 3.19, and there has been no change in the zoning affecting such lot or block, and the development charges for the type of dwelling unit for which building permits are being issued were less at the time that payments were made pursuant to Section 3.19 than for the type of dwelling unit used to calculate the payment under Section 3.19, a refund in regard to such different unit types shall be paid by the Region, which refund shall be the difference between the development charges previously collected, adjusted in accordance with Section 5.1 of this bylaw to the date of issuance of the building permit or permits, and the development charges in respect to the type of dwelling unit for which building permits are being issued, calculated as at the date of issuance of the building permit or permits.
- (d) If, at the time of issuance of a building permit or permits in regard to a lot or block on a plan of subdivision for which payments have been made pursuant to Section 3.19, the total number of dwelling units of a particular type for which building permits have been or are being issued is less, on a cumulative basis, than that used for the calculation and payment under Section 3.19, and there has been no change in the zoning affecting such lot or block, a refund shall be paid by the Region, which refund shall be calculated on the basis of the number of fewer dwelling units at the rate prevailing as at the date of issuance of the building permit or permits.

3.24 Notwithstanding subsections 3.23(c) and (d), a refund shall not exceed the amount of the development charges paid under Section 3.19

4.0 PAYMENT BY SERVICES

- 4.1** Notwithstanding the payments required under Sections 3.18 and 3.19, Regional Council may, by agreement, and in accordance with approved policies under Section 27 of the Act or in accordance with Section 38(1) of the Act, give a credit towards a development charge in exchange for work or payment for work that relates to that service for which a development charge is imposed under this bylaw.

5.0 INDEXING

- 5.1** Unless otherwise directed by Council, development charges pursuant to this bylaw shall be adjusted annually, without amendment to this bylaw, commencing on July 1, 2027, and each anniversary of that date thereafter, in accordance with the Statistics Canada Quarterly Construction Price Statistics for Toronto or as otherwise prescribed.

6.0 SCHEDULES

- 6.1** The following schedules to this bylaw form an integral part thereof:

Schedule A -	Components of Designated Services
Schedule B -	Residential Development Charges
Schedule C -	Lands Exempt from Residential Development Charge in Regard to Regional Water Supply Services (Kleinburg Community)
Schedule D -	Lands Exempt from Residential Development Charge in Regard to Regional Wastewater Services (Kleinburg Community)
Schedule E -	Lands Exempt from Residential and Non-Residential Development Charges in regard to Regional Wastewater Services (Village of Nobleton)
Schedule F -	Non-Residential Development Charges
Schedule G -	Contingent Residential and Non-Residential Development Charges
Schedule H -	Calculation of Development Charge Credits provided to Derelict Buildings

7.0 EFFECTIVE DATE

7.1 This bylaw shall come into force on 21 day of May, 2026

9.0 **REPEAL**

Bylaw No. 2022-31 is hereby repealed.

ENACTED AND PASSED on May 21, 2026.

Regional Clerk

Regional Chair

*Authorized by Item XXXX of the Committee of the Whole dated Month DD, YYYY,
adopted by Regional Council at its meeting on Month DD, YYYY*

SCHEDULE A
COMPONENTS OF DESIGNATED SERVICES

Services	Service Components
Water	• Water Supply • Water Pumping • Water Storage • Water Linear • Water Cost Shared Works
Wastewater	• Wastewater Treatment • Wastewater Pumping • Wastewater Linear • Wastewater Cost Shared Works • Decommissioning
Roads	• Growth Structures (Grade Separations) • New Interchanges • Midblock Crossings • Growth New Infrastructure (Missing Links) • Growth Widen to 4 lanes • Growth Widen to 6 lanes • Road Improvements to Support Transit • Environmental Assessment, Design, Survey for Future Capital Projects • Intersection and Miscellaneous Capital • Transportation Demand Management • Active Transportation Programs and Initiatives • Ramp Extensions

Services	Service Components
Transit	• Facilities • Vehicles • Technology • Bus Rapid Transit Infrastructure • Environmental Assessment and Engineering
Toronto-York Spadina Subway Extension (TYSSE)	• Toronto-York Spadina Subway Extension
Yonge North Subway Extension (YNSE)	• Yonge North Subway Extension
Land Acquisition – Water/Wastewater	• Land acquisition for Water and Wastewater services
Land Acquisition – Roads	• Land acquisition for Roads service
Land Acquisition – Other	• Land acquisition for Public Works, Police, Transit, Ambulance, Waste Diversion services
Police	• Facilities • Vehicles • Equipment • Data Governance and Retention Management
Ambulance Services	• Facilities • Vehicles
Public Health	• Facilities • Vehicles
Waste Diversion	• Facilities
Public Works	• Facilities • Vehicles
Court Services	• Facilities
Growth Studies	• Growth-related studies for various services
Long-Term Care/Seniors Services	• Facilities

SCHEDULE B
RESIDENTIAL DEVELOPMENT CHARGES
(\$ per unit)

Service	Single and Semi- Detached Dwelling	Multiple Unit Dwelling	Large Apartment (≥700 sqft)	Small Apartment (<700 sqft)
<u>Hard Services</u>				
Water	8,107	6,927	5,619	3,560
Wastewater	28,967	24,752	20,078	12,721
Roads	18,405	15,727	12,757	8,082
Subtotal Hard Services	55,478	47,406	38,453	24,363
<u>General Services</u>				
Transit	11,105	9,489	7,697	4,877
Toronto-York Spadina Subway Extension	2,489	2,127	1,725	1,093
Yonge North Subway Extension	5,556	4,747	3,851	2,440
Police	1,214	1,038	842	533
Waste Diversion	57	49	40	25
Public Works	449	384	311	197
Court Services	43	37	30	19
Ambulance Services	586	501	406	257
Public Health	0	0	0	0
Long Term Care/Seniors Services	198	169	137	87
Growth Studies	1,456	1,244	1,009	639
Land Acquisition – Water/Wastewater	702	600	487	308
Land Acquisition – Roads	2,929	2,503	2,030	1,286
Land Acquisition - Other	2,455	2,098	1,702	1,078
Subtotal General Services	29,240	24,985	20,267	12,841
Total	84,718	72,392	58,720	37,204

*Numbers may not add due to rounding.

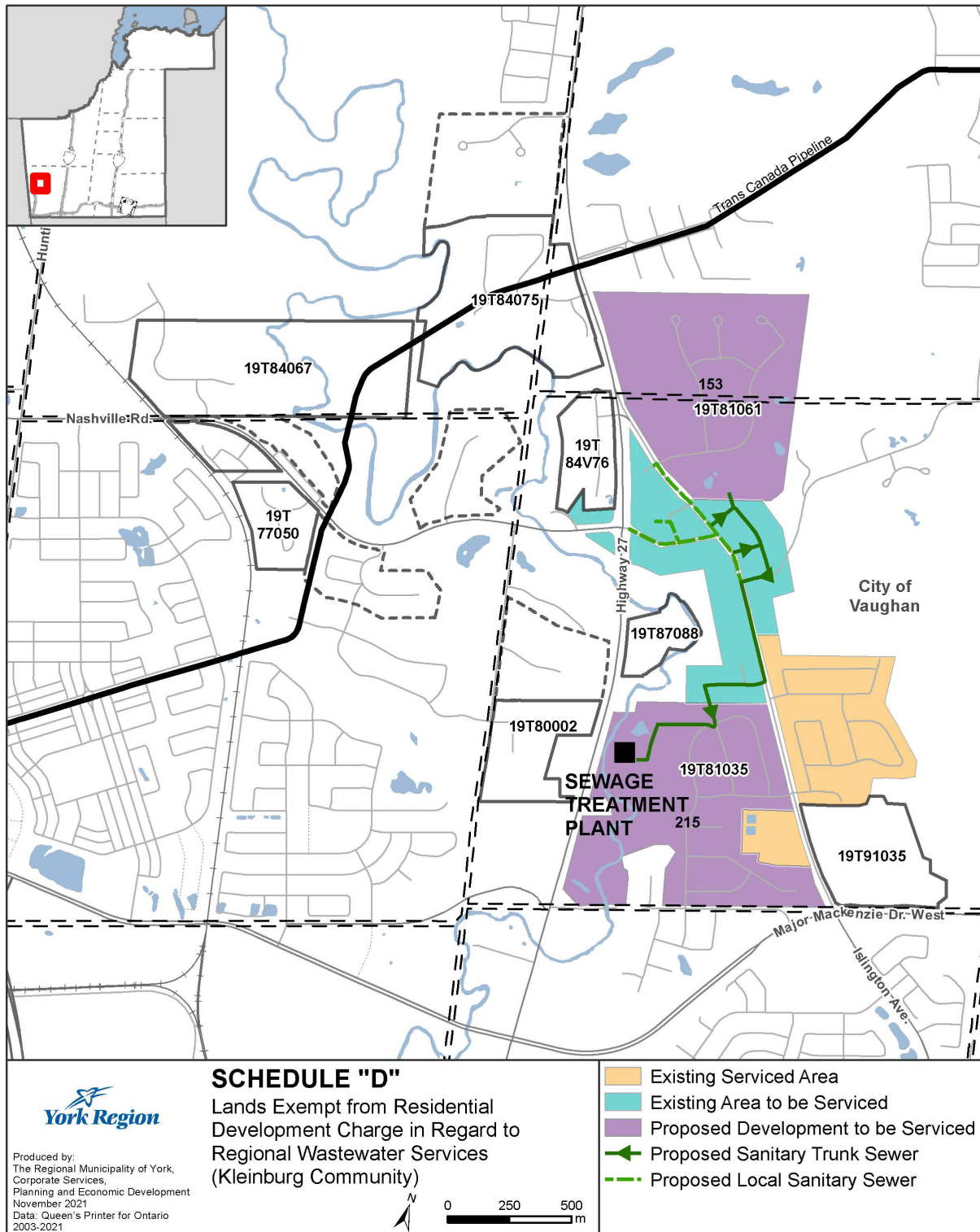
*Village of Nobleton is subject to a separate, area-specific charge for Wastewater Treatment services

Produced by:
The Regional Municipality of York,
Corporate Services,
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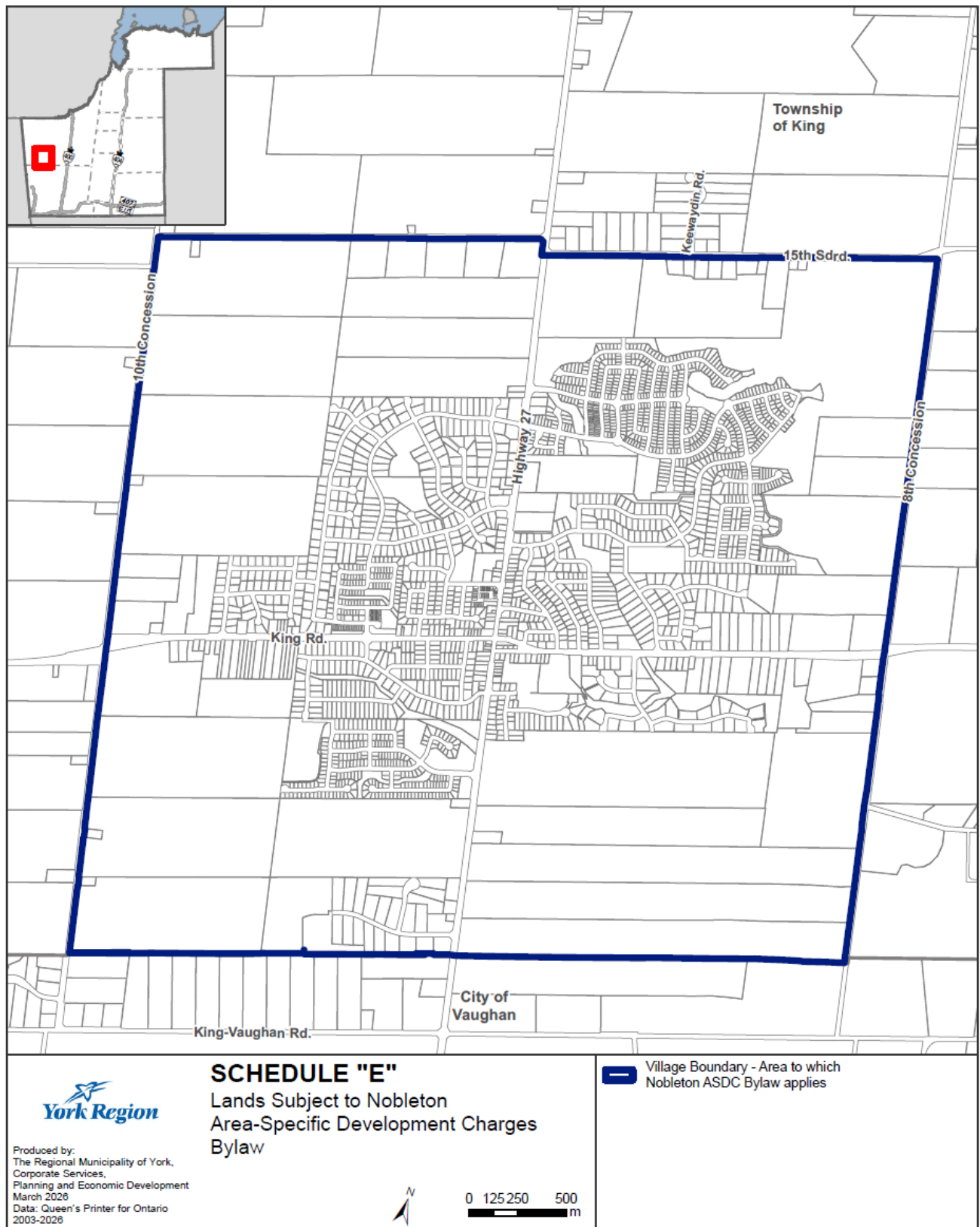
-  Existing Served Area
 Existing Area to be Served
 Proposed Development to be Served
 Trunk Watermain No. 1
 Trunk Watermain No. 2
 Trunk Watermain No. 3
 Existing Trunk Watermain

SCHEDULE D **LANDS EXEMPT FROM RESIDENTIAL DEVELOPMENT CHARGE IN** **REGARD TO REGIONAL WASTEWATER SERVICES (KLEINBURG** **COMMUNITY)**



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SCHEDULE E **LANDS EXEMPT FROM RESIDENTIAL AND NON-RESIDENTIAL** **DEVELOPMENT CHARGES IN REGARD TO REGIONAL WASTEWATER** **(VILLAGE of NOBLETON)**



**SCHEDULE F
NON-RESIDENTIAL DEVELOPMENT CHARGES**

Service	(\$ per sq. ft.)			(\$ per sq. m)		
	Industrial/ Office/ Institutional			Industrial/ Office/ Institutional		
	Retail		Hotel	Retail		Hotel
Hard Services						
Water	3.85	2.63	0.83	41.40	28.26	8.94
Wastewater	13.79	9.55	2.97	148.45	102.75	31.96
Roads	23.47	5.69	1.77	252.63	61.27	19.09
Subtotal Hard Services	41.11	17.86	5.57	442.48	192.27	59.99
General Services						
Transit	12.81	3.03	1.01	137.92	32.62	10.91
Toronto-York Spadina Subway Extension	2.86	0.67	0.28	30.83	7.21	2.97
Yonge North Subway Extension	6.72	1.69	0.68	72.37	18.18	7.30
Police	0.75	0.51	0.16	8.07	5.51	1.68
Waste Diversion	0.00	0.00	0.00	0.00	0.00	0.00
Public Works	0.57	0.14	0.05	6.10	1.47	0.54
Court Services	0.03	0.02	0.01	0.29	0.19	0.06
Ambulance Services	0.12	0.08	0.03	1.30	0.88	0.27
Public Health	0.00	0.00	0.00	0.00	0.00	0.00
Growth Studies	0.78	0.49	0.15	8.31	5.23	1.60
Land Acquisition – Water/Wastewater	0.78	0.23	0.09	8.41	2.44	0.92
Land Acquisition – Roads	3.28	0.95	0.36	35.27	10.25	3.84
Land Acquisition - Other	2.61	0.69	0.26	28.06	7.47	2.83
Subtotal General Services	31.31	8.50	3.06	337.05	91.45	32.92
Total	72.42	26.36	8.63	779.52	283.72	92.91

*Numbers may not add due to rounding.

*Village of Nobleton is subject to a separate, area-specific charge for Wastewater Treatment Services

SCHEDULE G
CONTINGENT RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES

Project Number	Project Description	Contingency Trigger	Residential Development Charges (\$ per Unit)				Non-residential Development Charges (\$ per sq. ft.)		
			Single and Semi-Detached	Multiple Unit Dwelling	Large Apartment (>=700 sq ft)	Small Apartment (<700 sq ft)	Retail	Industrial/Office /Institutional	Hotel
CT1	Highway 404 Interchange at 19th Avenue -	The local municipality transfers responsibility of 19th Avenue between Leslie Street and Woodbine Avenue to York Region, and Regional Council approves the assumption of the roads corridor, and the road is included in the Regional Roads consolidation bylaw	571.18	488.07	395.89	250.83	0.71	0.18	0.07
CT1	Highway 404 Interchange at 19th Avenue – Land Acquisition		203.09	173.54	140.77	89.19	0.25	0.07	0.03
CT2	Midblock Crossing - Highway 400 north of Rutherford Road	Approval of a local official plan amendment, secondary plan, or development area plan for the redevelopment of, or portion of, the Canada's Wonderland	104.93	89.66	72.73	46.08	0.13	0.03	0.01

Project Number	Project Description	Contingency Trigger	Residential Development Charges (\$ per Unit)				Non-residential Development Charges (\$ per sq. ft.)		
			Single and Semi-Detached	Multiple Unit Dwelling	Large Apartment (>=700 sq ft)	Small Apartment (<700 sq ft)	Retail	Industrial/Office /Institutional	Hotel
CT2	Midblock Crossing - Highway 400 north of Rutherford Road – Land Acquisition	property, or identification of any other transportation analysis, as deemed warranted by the Region of York, identifying the need for the crossing	42.38	36.21	29.37	18.61	0.05	0.01	0.01
CT3	Midblock Crossing - Highway 400 south of Highway 7 (Regional Share)	A two-part trigger as follows: - The City of Vaughan completes the Environmental Assessment for the crossing of Highway 400	292.88	250.27	203.00	128.62	0.36	0.09	0.04
CT3	Midblock Crossing - Highway 400 south of Highway 7 (Regional Share) – Land Acquisition	- The City of Vaughan commitment to construct the crossing as identified in the Council approved Capital Program	32.54	27.80	22.55	14.29	0.04	0.01	0.00
CT4	Barrie GO - GS1	Identification by Metrolinx for construction and/or approved Environmental Assessment undertaken by the Region of York or the local municipality for which the grade separation is located	239.54	204.69	166.03	105.20	0.30	0.08	0.03
CT4	Barrie GO - GS1 – Land Acquisition		5.46	4.67	3.79	2.40	0.01	0.00	0.00

Project Number	Project Description	Contingency Trigger	Residential Development Charges (\$ per Unit)				Non-residential Development Charges (\$ per sq. ft.)		
			Single and Semi-Detached	Multiple Unit Dwelling	Large Apartment (>=700 sq ft)	Small Apartment (<700 sq ft)	Retail	Industrial/Office /Institutional	Hotel
CT5	Barrie GO - GS2	Identification by Metrolinx for construction and/or approved Environmental Assessment undertaken by the Region of York or the local municipality for which the grade separation is located	150.44	128.55	104.28	66.07	0.19	0.05	0.02
CT5	Barrie GO - GS2 – Land Acquisition		5.46	4.67	3.79	2.40	0.01	0.00	0.00
CT6	Barrie GO - GS3	Identification by Metrolinx for construction and/or approved Environmental Assessment undertaken by the Region of York or the local municipality for which the grade separation is located	143.32	122.46	99.34	62.94	0.18	0.05	0.02
CT6	Barrie GO - GS3 – Land Acquisition		5.46	4.67	3.79	2.40	0.01	0.00	0.00
CT7	Barrie GO - GS4	Identification by Metrolinx for construction and/or approved Environmental Assessment undertaken by the Region of York or the local municipality for which the grade separation is located	124.33	106.24	86.18	54.60	0.15	0.04	0.02
CT7	Barrie GO - GS4 – Land Acquisition		5.46	4.67	3.79	2.40	0.01	0.00	0.00

Project Number	Project Description	Contingency Trigger	Residential Development Charges (\$ per Unit)				Non-residential Development Charges (\$ per sq. ft.)		
			Single and Semi-Detached	Multiple Unit Dwelling	Large Apartment (>=700 sq ft)	Small Apartment (<700 sq ft)	Retail	Industrial/Office /Institutional	Hotel
CT8	Stouffville GO - GS1	Identification by Metrolinx for construction and/or approved Environmental Assessment undertaken by the Region of York or the local municipality for which the grade separation is located	297.98	254.62	206.53	130.86	0.37	0.10	0.04
CT8	Stouffville GO - GS1 – Land Acquisition		5.46	4.67	3.79	2.40	0.01	0.00	0.00
CT9	Stouffville GO - GS2	Identification by Metrolinx for construction and/or approved Environmental Assessment undertaken by the Region of York or the local municipality for which the grade separation is located	299.99	256.34	207.93	131.74	0.37	0.10	0.04
CT9	Stouffville GO - GS2 – Land Acquisition		5.46	4.67	3.79	2.40	0.01	0.00	0.00
CT10	Stouffville GO - GS3	Identification by Metrolinx for construction and/or approved Environmental Assessment undertaken by the Region of York or the local municipality for which the grade separation is located	331.49	283.26	229.77	145.58	0.41	0.11	0.04
CT10	Stouffville GO - GS3 – Land Acquisition		5.46	4.67	3.79	2.40	0.01	0.00	0.00

Project Number	Project Description	Contingency Trigger	Residential Development Charges (\$ per Unit)				Non-residential Development Charges (\$ per sq. ft.)		
			Single and Semi-Detached	Multiple Unit Dwelling	Large Apartment (>=700 sq ft)	Small Apartment (<700 sq ft)	Retail	Industrial/Office /Institutional	Hotel
CT11	Stouffville GO - GS4	Identification by Metrolinx for construction and/or approved Environmental Assessment undertaken by the Region of York or the local municipality for which the grade separation is located	299.99	256.34	207.93	131.74	0.37	0.10	0.04
CT11	Stouffville GO - GS4 – Land Acquisition		5.46	4.67	3.79	2.40	0.01	0.00	0.00
CT12	Bloomington Road – Woodbine Avenue to York Durham Line	The completion of an Environmental Assessment or inclusion in an update to the Region's Transportation Master Plan	663.26	566.75	459.72	291.27	0.83	0.21	0.08
CT13	Elgin Mills Road - Woodbine Avenue to Warden Avenue	The local municipality transfers jurisdiction of this section of road to York Region and Regional Council approves the assumption of the road corridor and the road is included in the Regional Roads consolidation bylaw	154.23	131.79	106.90	67.73	0.19	0.05	0.02
CT13	Elgin Mills Road - Woodbine Avenue to Warden Avenue – Land Acquisition		57.32	48.98	39.73	25.17	0.07	0.02	0.01

Project Number	Project Description	Contingency Trigger	Residential Development Charges (\$ per Unit)				Non-residential Development Charges (\$ per sq. ft.)		
			Single and Semi-Detached	Multiple Unit Dwelling	Large Apartment (>=700 sq ft)	Small Apartment (<700 sq ft)	Retail	Industrial/Office /Institutional	Hotel
CT14	Elgin Mills Road - Warden Avenue to Kennedy Road	The local municipality transfers jurisdiction of this section of road to York Region and Regional Council approves the assumption of the road corridor and the road is included in the Regional Roads consolidation bylaw	153.47	131.14	106.38	67.40	0.19	0.05	0.02
CT14	Elgin Mills Road - Warden Avenue to Kennedy Road – Land Acquisition		57.04	48.74	39.54	25.05	0.07	0.02	0.01
CT15	Elgin Mills Road - Kennedy Road to McCowan Road	The local municipality transfers jurisdiction of this section of road to York Region and Regional Council approves the assumption of the road corridor and the road is included in the Regional Roads consolidation bylaw	166.26	142.07	115.24	73.02	0.21	0.05	0.02
CT15	Elgin Mills Road - Kennedy Road to McCowan Road – Land Acquisition		61.80	52.80	42.83	27.14	0.08	0.02	0.01
CT16	Elgin Mills Road - McCowan Road to Highway 48	The local municipality transfers jurisdiction of this section of road to York Region and Regional	150.47	128.57	104.29	66.08	0.19	0.05	0.02

Project Number	Project Description	Contingency Trigger	Residential Development Charges (\$ per Unit)				Non-residential Development Charges (\$ per sq. ft.)		
			Single and Semi-Detached	Multiple Unit Dwelling	Large Apartment (>=700 sq ft)	Small Apartment (<700 sq ft)	Retail	Industrial/Office /Institutional	Hotel
CT16	Elgin Mills Road - McCowan Road to Highway 48 – Land Acquisition	Council approves the assumption of the road corridor and the road is included in the Regional Roads consolidation bylaw	55.92	47.79	38.76	24.56	0.07	0.02	0.01
CT17	Kirby Road - Weston Road to Jane Street	The local municipality transfers jurisdiction of this section of road to York Region and Regional Council approves the assumption of the road corridor and the road is included in the Regional Roads consolidation bylaw	285.68	244.11	198.01	125.46	0.36	0.09	0.04
CT17	Kirby Road - Weston Road to Jane Street – Land Acquisition		9.32	7.97	6.46	4.09	0.01	0.00	0.00
CT18	Kirby Road - Jane Street to Keele Street	The local municipality transfers jurisdiction of this section of road to York Region and Regional Council approves the assumption of the road corridor and the road is included in the Regional Roads consolidation bylaw	165.94	141.80	115.02	72.87	0.21	0.05	0.02
CT18	Kirby Road - Jane Street to Keele Street – Land Acquisition		16.81	14.36	11.65	7.38	0.02	0.01	0.00
CT19	Kirby Road - Keele Street to Dufferin Street	The local municipality transfers jurisdiction	170.01	145.27	117.84	74.66	0.21	0.05	0.02

Project Number	Project Description	Contingency Trigger	Residential Development Charges (\$ per Unit)				Non-residential Development Charges (\$ per sq. ft.)		
			Single and Semi-Detached	Multiple Unit Dwelling	Large Apartment (>=700 sq ft)	Small Apartment (<700 sq ft)	Retail	Industrial/Office /Institutional	Hotel
CT19	Kirby Road - Keele Street to Dufferin Street – Land Acquisition	of this section of road to York Region and Regional Council approves the assumption of the road corridor and the road is included in the Regional Roads consolidation bylaw	17.22	14.72	11.94	7.56	0.02	0.01	0.00
CT20	19th Avenue - Leslie Street to Woodbine Avenue	The local municipality transfers jurisdiction of this section of road to York Region and Regional Council approves the assumption of the road corridor and the road is included in the Regional Roads consolidation bylaw	285.68	244.11	198.01	125.46	0.36	0.09	0.04
CT20	19th Avenue - Leslie Street to Woodbine Avenue – Land Acquisition		9.32	7.97	6.46	4.09	0.01	0.00	0.00
CT21	19th Avenue - Woodbine Avenue to Warden Avenue	The local municipality transfers jurisdiction of this section of road to York Region and Regional Council approves the assumption of the road corridor and the road is included in the Regional Roads consolidation bylaw	66.15	56.53	45.85	29.05	0.08	0.02	0.01
CT21	19th Avenue - Woodbine Avenue to Warden Avenue – Land Acquisition		26.53	22.67	18.39	11.65	0.03	0.01	0.00

Project Number	Project Description	Contingency Trigger	Residential Development Charges (\$ per Unit)				Non-residential Development Charges (\$ per sq. ft.)		
			Single and Semi-Detached	Multiple Unit Dwelling	Large Apartment (>=700 sq ft)	Small Apartment (<700 sq ft)	Retail	Industrial/Office /Institutional	Hotel
CT22	Langstaff Road - Keele Street to Dufferin Street	Commitment by the City of Vaughan and/or another third party to construct the missing road link of Langstaff Road between Jane Street to Keele Street over the CN MacMillan Yards	218.06	186.33	151.14	95.76	0.27	0.07	0.03
CT22	Langstaff Road - Keele Street to Dufferin Street – Land Acquisition		7.99	6.83	5.54	3.51	0.01	0.00	0.00
CT23	Langstaff Road - Weston Road to Jane Street (including Interchange)	Commitment by the City of Vaughan and/or another third party to construct the missing road link of Langstaff Road between Jane Street to Keele Street over the CN MacMillan Yards	1541.82	1317.48	1068.67	677.10	1.91	0.50	0.19
CT23	Langstaff Road - Weston Road to Jane Street (including Interchange) – Land Acquisition		411.26	351.42	285.05	180.61	0.51	0.13	0.05
CT24	Steeles Avenue EA - Ninth Line to Beare Road (Regional Share)	A two-part trigger as follows: - York Region executes an agreement with the City of Toronto to cost share works on Steeles Avenue east of Ninth Line - City of Toronto and / or Durham Region	2.61	2.23	1.81	1.15	0.00	0.00	0.00

Project Number	Project Description	Contingency Trigger	Residential Development Charges (\$ per Unit)				Non-residential Development Charges (\$ per sq. ft.)		
			Single and Semi-Detached	Multiple Unit Dwelling	Large Apartment (>=700 sq ft)	Small Apartment (<700 sq ft)	Retail	Industrial/Office /Institutional	Hotel
		commit to fund a minimum of 50% of the cost to construct the approved improvements							
CT25	Phase 4 Rapid Transit Projects (Roads Infrastructure)	Regional Council approves the planning of and/or commitment to construct Phase 4 of the BRT program	1047.75	895.30	726.22	460.12	1.30	0.34	0.13
CT25	Phase 4 Rapid Transit Projects (Roads Infrastructure) – Land Acquisition		262.56	224.36	181.99	115.30	0.33	0.08	0.03

SCHEDULE H

CALCULATION OF DEVELOPMENT CHARGE CREDITS PROVIDED TO DERELICT BUILDINGS

Demolition Permit Timing	Description
0-3 Months after building deemed derelict by local municipality	Demolition permit issued, and immediate demolition, within 3 months after building deemed derelict by local municipality. 100% redevelopment credit with no expiration
3-6 Months after building deemed derelict by local municipality	Demolition permit issued and demolition between 3 to 6 months after building is deemed derelict by local municipality. 100% redevelopment credit for building permits issued within 10 years of demolition permit, after which no credits
6+ Months after building deemed derelict by local municipality	Demolition permit issued and demolition 6 months or more after building is deemed derelict by local municipality. Declining scale of redevelopment credits based on timing of building permit issuance in accordance with the table below.

*Credits are calculated as a percentage of the prevailing development charge rates for the class of non-residential development or type of dwelling demolished.

Demolition Timeline	Redevelopment Credit
Within 84 months	100% redevelopment credit
84 to 96 months	75% redevelopment credit
96 to 108 months	50% redevelopment credit
108 to 120 months	25% redevelopment credit
Over 120 months	0% redevelopment credit

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APPENDIX B

ASDC METHODOLOGY

MEMORANDUM

MEMORANDUM

To: Members of York Region Council

From: Craig Binning, Julia Cziraky, and Danielle Tivoli

Date: March 19, 2026

Re: ASDC Methodology including Greenfield and Built Boundary delineation

This memorandum provides members of York Region Council with comments on Area Specific Development Charge (ASDC) methodology as part of the ongoing advice on the Region's 2026 DC Background Study development. It includes Hemson's opinion regarding the appropriateness of the region-wide structure for Regional services, including why a built boundary or greenfield delineation would not be the appropriate mechanism for recovering growth-related costs, supported by an inter-jurisdictional review of uniform vs ASDC structures. A similar memorandum, with the conclusions contained herein, was provided to staff as part of their ongoing work on ASDC in April 2025.

A. EXECUTIVE SUMMARY

In Hemson's experience, ASDCs are appropriate in limited cases where there are clearly defined geographic boundaries, benefiting development, and a specific development charge eligible service (typically limited to engineered infrastructure such as water and wastewater infrastructure). Other considerations such as equity and fairness, financial risk, and planning and other policy objectives should factor into municipalities' decisions with respect to area-specific or municipal-wide DCs.

York Region's infrastructure, including engineered infrastructure, is highly integrated and it is difficult to delineate benefitting area boundaries: the Region's water and wastewater infrastructure is primarily related to water supply and wastewater treatment which are not sensitive to the location of growth, and main trunk distribution and collection systems which provide integrated servicing that cannot be attributed to specific sub-areas of the Region. The only exception is the Nobleton wastewater treatment system which services a defined area, not connected the York-Durham Sewage System (YDSS), and for which the Region maintains an ASDC bylaw to facilitate developer front-end funding and DC credit arrangements.

The Region’s longstanding approach of levying most services, with the exception of the Nobleton Wastewater ASDC, on a region-wide basis continues to be aligned with the nature of service delivery in York Region, consistent with best practices, equitable, and defensible under the DC Act. It is noted that the recommendation to continue with Region-wide DCs with the exception of the Nobleton Wastewater ASDC was brought forward to Council in December 2023, as part of the early stages of the Regions 2026 DC Background Study process. At that time, Council directed staff to move forward on this basis. In Hemson’s opinion the DC Act requirement under section 10(2) to give consideration to the use of ASDCs has been met. This memorandum provides further background on the key principles behind the use of ASDCs, service-based considerations, and a jurisdictional scan of the use of ASDCs across a number of Ontario municipalities.

B. BACKGROUND

i. What are ASDCs?

Under the Development Charges Act (DCA), DC Background Studies must consider the use of area rating. DCs can be levied on a region-wide basis, area-specific or a combination of the two . Area-specific rate structures have three dimensions: geography, service and development charge rate category.

Dimension	Description
Geography	Infrastructure servicing requirement is directly attributed to a definable geographic area.
Service	The benefiting population, or population and employment, of a specific service can be clearly isolated.
Development charge rate category	Infrastructure considered for ASDC could be a distinct or sub-category of a development charge rate category.

An area-specific development charge is appropriate when there is a clearly defined geographic area, benefiting development, and a specific development charge eligible service. These criteria typically align most closely to certain types of hard infrastructure or engineering projects, such as water towers, water mains, sewer pumping stations, sewer mains and sometimes roads and related infrastructure. Water, wastewater, and other infrastructure with broad or not clearly defined benefitting areas typically necessitates a municipal-wide DC framework – this true of major trunk infrastructure, and related vertical

infrastructure (i.e. large pumpstations) included in the Region's DCBS. Water and wastewater treatment plants most typically have municipal-wide benefits and are funded through municipal-wide DCs.

ASDCs in Ontario are typically not used for “soft” services or protection services such as social housing, paramedic stations or others. These types of services are typically planned for and delivered on a municipality-wide basis and therefore an area-specific approach would be inappropriate.

ii. Greenfield vs. Built Boundary

One common way to differentiate rates in a developing municipality is to charge a varied rate based on the development being within the built boundary or in a greenfield area. This typically relates to engineering services of water, wastewater, roads, and occasionally stormwater. Greenfield development typically requires that local linear infrastructure be extended, or the addition of other localized infrastructure such as a new pumping station or water tower. In York Region, these capital costs are under the responsibility of the local municipalities. A number of the Region's area municipalities (including Markham, Vaughan and Richmond Hill) use DC area rating extensively to reflect differences in servicing costs between greenfield areas and development within the built boundary.

Other services such as long-term care, court services, growth-related studies, police, public health, and waste diversion benefit all development across the region. There is no data available in the Region to support variations in the share of costs attributed to built boundaries vs. greenfield areas.

In Hemson's opinion, York's use of Region-wide DCs appropriately reflects the nature of the infrastructure provided by the Region, while a number of the area municipalities effectively use area-rating to reflect geographic differences in more localized linear infrastructure.

iii. Other Considerations

The historical DC structure in a municipality is also a consideration in the determination of the appropriateness of ASDCs. For established urban areas that have long maintained a municipal-wide approach to funding growth-related infrastructure, moving away from this municipal-wide approach and toward an area-specific approach can present equity and fairness concerns as historical development across sub-geographies has contributed to funding the infrastructure.

ASDCs can result in significant DC rate variation across sub-geographies in a municipality. Impacts on development viability and municipal planning objectives should also be considered as part of the decision to use municipal-wide DCs or ASDCs.

ASDCs can be associated with longer cost recovery horizons, less flexibility, and higher debt financing costs than municipal-wide DCs. Cost recovery for ASDC-funded infrastructure is dependent on development within the defined benefitting area, and as such is more sensitive to the rate of development within that area. ASDCs present greater financial risk to the municipality if, after infrastructure is emplaced, growth in the ASDC area is lower than anticipated.

Other considerations include the nature of funding of non-DC eligible capital costs. The Region levies property taxes and user rates on a Region-wide basis. The non-DC eligible portions of growth-related infrastructure would therefore be collected for in a uniform Region-wide manner.

C. PRINCIPLES AND CONSIDERATIONS FOR ASDC RATES IN YORK REGION

ASDCs involve apportioning costs based on varying servicing requirements, where the delineation of the benefitting user is clear. This could result in lower development charges in some areas, and higher charges in others. As a result, ASDCs may provide a financial incentive for developers to build in lower cost areas, while excessively high ASDCs may discourage development in those areas (unless specifically requested by a landowner group to help advancing infrastructure, e.g. through credit agreements; in this case higher DCs can improve the cadence of cost recovery). Introduction of ASDCs should consider development feasibility, and particularly alignment with the Region's and planning policies along with Regional master planning and capital planning work.

Considerations used in evaluating the appropriateness of an area-specific approach include:

- Is the service accessible to everyone across the Region?
- Is the need for service growth determined based on the overall population and employment growth in the Region?
- Is the service managed as a network? Does improvement in one part of the system impact another part of the system?

Service-specific considerations and proposed methodology are detailed in the following section.

D. SERVICE-BASED CONSIDERATIONS

The following section provides a discussion to the methodology used to determine if ASDCs are appropriate recovery mechanisms for DC Services in the Region's 2026 By-law. These services consist of:

▪ Water	▪ Waste Diversion	▪ Growth Studies
▪ Wastewater	▪ Police	▪ Public Works
▪ Roads	▪ Ambulance Services	▪ Court Services
▪ Transit	▪ Public Health	
▪ Subways (TYSSE, YNSE)	▪ Long Term Care	

Under each service is a description of key considerations and typical DC calculation approaches for each service for which DCs are currently levied in the York Region, supported by several municipal examples. Area rating is most typically restricted to engineered services, although there are some less common examples of area rating for general services within a small number of Ontario municipalities.

The following section detail, by service category, the appropriateness of using ASDCs for the recovery of growth-related costs.

i. Long Term Care, Court Services, and Growth Studies

These services are typically calculated and levied on a municipal-wide basis for the following reasons:

- Facilities are open and accessible to all residents in the municipality;
- Needs are established and planned for based on municipal-wide population growth;
- For some services like growth studies, increased online and digital material supports a municipal-wide approach; and
- Many facilities have different functions and are destination centres attracting residents from across the region.

While area rating of these services is rare, it may be considered in municipalities with central locations that have well established facilities with sufficient capacity to meet the anticipated needs arising from intensification. This can serve as a rationale for a lower DC rate in central locations. Ottawa applies a hybrid approach, with City-wide charges for protection, studies, recreation and library in addition to area-rated DCs for the broad areas of inside the greenbelt, outside the greenbelt, and rural areas.

York Region does not have clear geographical areas among which there would be any significant difference in the nature of long term care/senior, court, and growth related studies service delivery. The capital costs included in the Region's DC Study align best with the entire geography of the municipality. As such, a region-wide approach to the calculation and applications of these DCs will likely continue to be appropriate.

ii. Protection and Health Services (Police, Ambulance and Public Health)

Similar to the services above, protection and health services benefit all residents and employees in the region. The following factors would be considered in applying an ASDCs to these services:

- Facilities are open and accessible to all residents in the municipality;
- Needs are established and planned for based on municipal-wide population growth;
- For some services such as public health, increased online and digital material supports a municipal-wide approach; and
- Many facilities have different functions (e.g. education) and are destination centres attracting residents from across the region.

Of the surveyed municipalities, the only municipality which levies DCs for police services on an area-specific basis is Peel Region: to account for the service delivery in Caledon falling under OPP rather than Peel Region Police.

There are no definitive areas in the Region that have differentiated demand on these services; as such, no ASDC is recommended for protection and health services. A Region-wide approach to the calculation and application of these DCs continues to be the most appropriate.

iii. Waste Diversion

Waste diversion services are also driven by, planned for, and delivered on a municipal-wide basis, with typically no significant differences in service delivery or cost across geographic areas. Hemson is not aware of any municipalities that have introduced area rating for waste management services DCs. As such, a Region-wide methodology is most appropriate for the recovery of waste diversion DCs.

iv. Water and Wastewater

Water and wastewater are the most common services to which ASDCs apply. This is indicated in the survey of municipalities.

It is common practice to not levy water or wastewater DCs against development which does not receive servicing. The Region follows that methodology; water and wastewater are only levied against development that is connected to those systems. While this is not an ASDC structure, it does generally follow the built boundary. It is noted that in York Region, the upper-tier municipality is responsible for providing water and wastewater treatment, trunk conveyance and delivery services. Capacity from the Region's system is allocated to local municipalities, who are responsible for delivering the services to individual customers.

The Region of Halton levies water and wastewater DCs on based on Greenfield and Built Boundary areas. Halton Region's 2022 DC Background Study notes that the area specific water and wastewater charges were calculated based on the distribution/collection infrastructure required to service growth planned within the Greenfield and Built Boundary areas. The DC rates relating to the water and wastewater capacity (e.g. plant expansions) are calculated on a Region-wide basis given the difficulty in identifying area specific infrastructure related to capacity projects. Similar to the Region of Halton, York Region levies capacity projects such as plant expansions on a uniform basis. As noted previously, in York Region, the distribution and collection of water and wastewater falls with the local municipalities.

Another approach is to split the capital programs based on urban and rural areas. For example, in the City of Kitchener, sanitary and water services are levied against suburban areas and an intensification allowance charge for the Central Neighbourhood. This is reflective of the way in which the City has approached the planning of the capital works and the way in which it has collected in the past and likely to continue into the future.

The Region currently levies one ASDC for the recovery of wastewater services in the Village of Nobleton; the ASDC recovers the cost of wastewater treatment and related regional

infrastructure and facilitates developer pre-paid credit agreements. The Nobleton wastewater treatment plant is a standalone facility, discharging directly into the Humber River, and is therefore not integrated with the other regional wastewater facilities.

It is recommended that the Nobleton Wastewater ASDC be reviewed concurrently with the region-wide DC update. The Region should continue with this approach as the infrastructure continues to be advanced by the local developer group. The Nobleton ASDC bylaw will continue to facilitate DC credit recoveries over time as the benefitting area is built out.

v. Roads, Transit, and Subway

The road network in York Region is generally treated as a single network for the purposes of capital planning. It is also accessible to residents and employees across the Region.

Across other municipalities, it is typical for regional road infrastructure, where it is not a local service, to be recovered for on a region-wide basis. While some municipalities levy area-specific roads DCs, this is typically only used in greenfield areas requiring significant new road infrastructure to enable development to occur. For example, the Cities of Windsor and Brantford both have ASDCs for their greenfield areas for roads infrastructure, along with the other engineered services (water, sewer, and storm).

Area-specific transit DCs are uncommon. Virtually all Ontario municipalities treat transit as a network rather than individual branches or routes with defined benefitting areas. It is difficult to determine the starting location of all trips – park and ride lots are typically available at the “end points” of transit services allowing those that reside outside of the geographic service area to still utilize and benefit from the service. There is also some argument that non-transit users, whether by choice or location, benefit from transit service through reduction in road congestion and other environmental benefits. Waterloo Region is a rare example of area-specific transit DCs, where transit DCs are only levied on development within the Cities, and not in the Townships where transit service is limited.

The use of ASDCs for transit was explored as part of the Region’s 2022 DC Background Study, including options for introducing a YNSE ASDCs for development occurring within a certain radius of the subway stations. Several challenges with this approach were identified by Hemson and Region staff, including potential inequities associated with a departure from the pre-existing DC structure, a lack of strong data to support delineation of an appropriate transit ASDC radius, and other administrative challenges. An analysis of the Yonge North Subway Extension benefitting area was included under Appendix B of the study, supporting a continuation of a Region-wide rate structure.

Transportation services including, private vehicles, transit and active transportation modes, are planned for collectively, given the interrelationship and dependencies between the various modes of travel. Individuals may use multiple modes for travel across or throughout the region. For example, one might cycle, drive (and park), or ride-share to a subway station or other transit node, to then use transit to complete their trip. The Region’s 2022 Transportation Master Plan, a key support document for the Region’s DC Background Study, is based on this concept. The integration of travel modes and the region-wide planning supports the use of region-wide development charges for all transportation services; roads, transit and active transportation infrastructure.

E. CONCLUDING REMARKS

Of the municipalities surveyed, ASDCs are used in specific cases where there is a clear benefit of the capital works related to the anticipated development. The Region’s current approach of levying most services, with the exception of the Nobleton Wastewater rate, on a region-wide basis is both appropriate and defensible under the Development Charges Act. In Hemson’s opinion, through early Council engagement, previous versions of this memorandum, and ongoing discussions throughout the DC study process, the Region has satisfied the DC Act requirement to consider area rating.

The Nobleton Wastewater ASDC should be reviewed concurrently with the region-wide DC update. As part of the review of the Nobleton ASDC, if requested by the Landowner Group advancing the works, continuation of the ASDC should be considered. This would also assist in cost recovery for the landowners advancing and financing the infrastructure.

Finally, it is noted that some municipalities (e.g. Niagara Region) have reduced DCs for specific areas such as Brownfield redevelopment sites. This type of exemption or reduction in DCs is permitted under the by-law but the shortfall created by this policy initiative cannot be made up from higher DCs elsewhere. Likewise, the City of Brantford provides for DC exemptions and reductions in defined downtown areas; the foregone DC revenues in these areas are funded from property taxes and utility rates. Although it is critical to be mindful of the potential impacts DCs and the DC rate structure could have on various developments, as the DCA is highly prescriptive in nature and therefore other tools such as CIPs, grant programs or others are best suited for achieving policy goals.

F. MUNICIPAL SURVEY

The following table includes the methodology applied in the latest DC Study by municipality.

Municipality	Tier	Uniform/Municipal-wide or Area Specific DC
<u>Halton Region</u>	Upper	Water and Wastewater Services – area-specific (Built Boundary and Greenfield) including rural if at the time of building permit is issued for the development, a connection of the building to water and/or wastewater services is proposed. Residential Water, Wastewater and Roads Front-ending Recovery Payment – FERP areas identified as Recovery DC Area on Schedule “A” of By-law 48-21 where such lands require a servicing allocation under a future allocation program.
<u>Peel Region</u>	Upper	Region-wide uniform rates with one exception: The exception is Town of Caledon, which is not serviced by Region of Peel Police but instead pays for OPP services.
<u>Durham Region</u>	Upper	Region-wide uniform with one exception: Water and Sanitary Sewage ASDC for Seaton Service Area in Pickering.
<u>Waterloo Region</u>	Upper	Region-wide uniform with two exceptions: Rates for Transit are only applicable to the Cities of Cambridge, Kitchener and Waterloo. Library services apply only to Townships of North Dumfries, Wellesley, Wilmot and Woolwich. (The cities have their own Library Boards and recovered under local DCs.)
<u>Niagara Region</u>	Upper	Region-wide uniform. Note: DC reductions available in Brownfield Development Areas.
<u>Simcoe County</u>	Upper	All services uniform.

Municipality	Tier	Uniform/Municipal-wide or Area Specific DC
Toronto	Single	All services uniform. Note: Reduced DCs available for rental housing and inclusionary zoning.
Hamilton, City	Single	A Dundas and Waterdown ASDC related to wastewater services (Equalization Tank, diversion forcemain and sanitary sewers). Urban Areas (A & B) charged differently for sewer systems.
Ottawa	Single	City-wide Services & Inside the Greenbelt / Outside Greenbelt / Rural (Served & Unserved): ▪ Roads and Related Services ▪ Sanitary (Waste Water) ▪ Water ▪ Stormwater Drainage ▪ Protection ▪ Public Transit ▪ Parks Development ▪ Recreation Facilities ▪ Libraries ▪ Ambulance Services ▪ Corporate Studies 6 ASDCs: ▪ Millennium Park (District Parks) ▪ Village of Manotick (Sanitary Sewer & Water) ▪ Village of Richmond (Sanitary Sewer) ▪ Provence Ave (Roads & Sanitary Sewer) ▪ Flag Station Road (Roads) ▪ Trillium Line Extension (Public Transit) ▪ Rockcliffe (Parks – Wateridge – ISGB Parks Development Credits)
Peterborough, City	Single	8 ASDCs for sanitary trunk sewers, stormwater facilities and servicing and planning studies.

Municipality	Tier	Uniform/Municipal-wide or Area Specific DC
Windsor	Single	Sandwich South Planning District ASDC for Services Related a Highway, Sewage Treatment & Sanitary Sewer, Storm Sewer & Municipal Drains, and Water.
Brantford	Single	Northern Settlement Expansion Area & Tutela Heights Settlement Area ASDCs – ▪ Roads and Related ▪ Water Services ▪ Wastewater Services ▪ Stormwater Reduction for Brownfield Properties also applicable.
Aurora	Lower	All services uniform.
East Gwillimbury	Lower	ASDC for Yonge Street Watermain.
Georgina	Lower	ASDCs for Services Related to a Highway, Water, Sewer, and Development-Related Studies in 4 service areas.
King	Lower	ASDC for Water Serviced areas (King City, Schomberg & Nobleton) and Wastewater serviced areas (King City & Nobleton). All other services are Township-wide.
Markham	Lower	22 ASDCs levied based on land area for mainly Sanitary Sewer and Storm Water Management.
Newmarket	Lower	ASDC for the Northwest Quadrant for services related to a Highway, Water, Wastewater and Stormwater.
Richmond Hill	Lower	ASDCs for Road Works in Bayview North East Development Area and Headford (Excluding Storm Development) levied based on land area.
Vaughan	Lower	Have 15 ASDCs for water, wastewater and stormwater services.

Municipality	Tier	Uniform/Municipal-wide or Area Specific DC
<u>Whitchurch-Stouffville</u>	Lower	All services uniform. Developments not receiving water and/or sewer services are not obligated to pay those charges.
<u>Mississauga</u>	Lower	All services uniform. Additional Stormwater Management Development Charge (levied per hectare) applicable to all developments.
<u>Brampton</u>	Lower	All services uniform. Different charge for Roads & Related (Bramwest/NSTC and Excluding Bramwest/NSTC).
<u>City of Waterloo</u>	Lower	All services uniform.
<u>City of Kitchener</u>	Lower	Central Neighbourhoods charged an Intensification Allowance charge as related to engineering works. The Suburban area is allocated other engineering works (Roads, Sanitary, Water, Stormwater, and Engineering Studies).

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