

REPORT FOR PUBLIC MEETING

PREPARED BY HEMSON FOR THE COUNTY OF SIMCOE

DEVELOPMENT CHARGES BACKGROUND STUDY

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EXECUTIVE SUMMARY

The *Development Charges Act, 1997 (DCA)* and its associated *Ontario Regulation 82/98 (O. Reg. 82/98)* allow municipalities to recover development-related capital costs from new development. This 2021 County of Simcoe Development Charges Background Study is presented as part of a process to establish a development charges by-law that complies with this legislation.

A. PURPOSE OF THE 2021 DEVELOPMENT CHARGES (DC) BACKGROUND STUDY

i. Legislative Context

The County of Simcoe 2021 Development Charges Background Study is presented as part of the process to lead to the approval of a new DC by-law in compliance with the *DCA*. The study is prepared in accordance with the *DCA* and associated regulations, including amendments that came into force on January 1, 2020 and September 17, 2020 and through Bill 108, the *More Homes, More Choice Act* and Bill 197 the *COVID-19 Economic Recovery Act*.

ii. Key Steps in Determining Future Development-Related Projects

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

iii. DC Eligible and Ineligible Costs

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

deductions for costs that exceed historical service level caps; and statutory exemptions for specific uses (e.g. industrial expansions).

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

It is recommended that Council adopt the development-related capital program developed for the purposes of the 2021 DC Background Study. However, it is recognized that the DC Background Study is a point-in-time analysis and there may be changes to project timing, scope and costs through the County’s normal annual budget process.

B. DEVELOPMENT FORECAST

The tables below provides a summary of the anticipated residential and non-residential growth over the 2022-2031 and to 2041 planning periods. Details on the development forecast are provided in Appendix A.

Residential Development Forecast	2021 Estimate	General Services Planning Period 2022 - 2031		Roads & Related Services 2022 - 2041	
		Growth	Total at 2031	Growth	Total at 2041
Total Dwellings (incl. Seasonal)	145,457	28,000	173,457	60,473	205,930
<i>Occupied</i>	129,692	28,000	157,692	60,473	190,165
<i>Non-Permanent</i>	15,765	-	15,765	-	15,765
Total Population	379,206	73,105	452,312	144,236	523,442
<i>Census Population</i>	338,613	73,105	411,719	144,236	482,849
<i>Population in Non-Permanent Units¹</i>	40,593	-	40,593	-	40,593
Population Growth In New Dwelling Units		75,855		162,758	

Note: Population in non-permanent units derived using a factor of 2.57 Persons Per Unit

Non-Residential Development Forecast	2021 Estimate	General Services Planning Period 2022 - 2031		Roads & Related Services 2022 - 2041	
		Growth	Total at 2031	Growth	Total at 2041
Total Employment	103,487	20,975	124,462	43,693	147,180
<i>Population-Related</i>	58,051	10,617	68,667	22,456	80,507
<i>Employment Land</i>	19,044	9,069	28,112	19,041	38,085
<i>Major Office</i>	1,273	372	1,645	300	1,945
<i>Rural</i>	25,119	918	26,037	1,523	26,643
Non-Residential Building Space (sq.m.)		1,447,722		3,045,059	

C. CALCULATED DEVELOPMENT CHARGES

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

	Residential Charge By Unit Type			Non-Residential Adjusted Charge per
	Singles & Semis	Rows & Other Multiples	Apartments	
Total Charge	\$14,444	\$11,404	\$7,745	\$47.49

D. LONG-TERM CAPITAL AND OPERATING COSTS

An overview of the long-term capital and operating costs for the capital facilities and infrastructure to be included in the DC by-law is provided in the study. This examination is required by the *DCA*. Additional details on the long-term capital and operating impact analysis are found in Appendix F. By 2031, the County’s annual net operating costs arising from the development-related infrastructure are estimated at about \$12.32 million.

About \$406.38 million of development-related project costs will need to be funded from non-development charges sources over the next 10 years. In addition, \$602.08 in interim financing may be required for projects related to general services that provide benefit post-2031 and roads and related services that provide benefit post-2041.

E. ASSET MANAGEMENT PLAN

A key purpose of the Asset Management Plan is to demonstrate that all assets proposed to be funded under the development charges by-law are financially sustainable over their full life cycle. The DC recoverable annual asset management contributions for the 2022-2031

planning period has been calculated. The year 2032 has been included to calculate the annual contribution for the 2022-2031 period as the expenditures in 2031 will not trigger asset management contributions until 2032.

By 2032, the County will need to fund an additional \$11.91 million per annum to properly fund the full life cycle costs of all assets supported under the by-law.

F. COUNTY'S DEVELOPMENT CHARGES BY-LAW TO BE RELEASED UNDER SEPARATE COVER

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

1. INTRODUCTION

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

The anticipated residential and non-residential development in the County of Simcoe between 2022 and 2041 will increase demand on all County services. The County wishes to continue implementing DCs to fund development-related capital projects so that development continues to be serviced in a fiscally responsible manner.

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

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

The study presents the results of the review to determine the net capital costs attributable to new development that is forecast to occur in the County of Simcoe between 2022 and 2041. These development-related net capital costs are apportioned to residential and non-residential development in a manner that reflects the increase in the need for each service.

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

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

2. A COUNTY-WIDE METHODOLOGY ALIGNS COSTS AND BENEFITS

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

Therefore, the study has been tailored specifically for the County of Simcoe. The approach to the proposed development charges is focused on providing a reasonable alignment of development-related costs with the development that necessitates them. The study uses a county-wide approach for the general and roads and related services, which is consistent with past practice, and is deemed the best approach to align development-related costs and benefits.

A. COUNTY-WIDE DEVELOPMENT CHARGES ARE CALCULATED

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

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

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

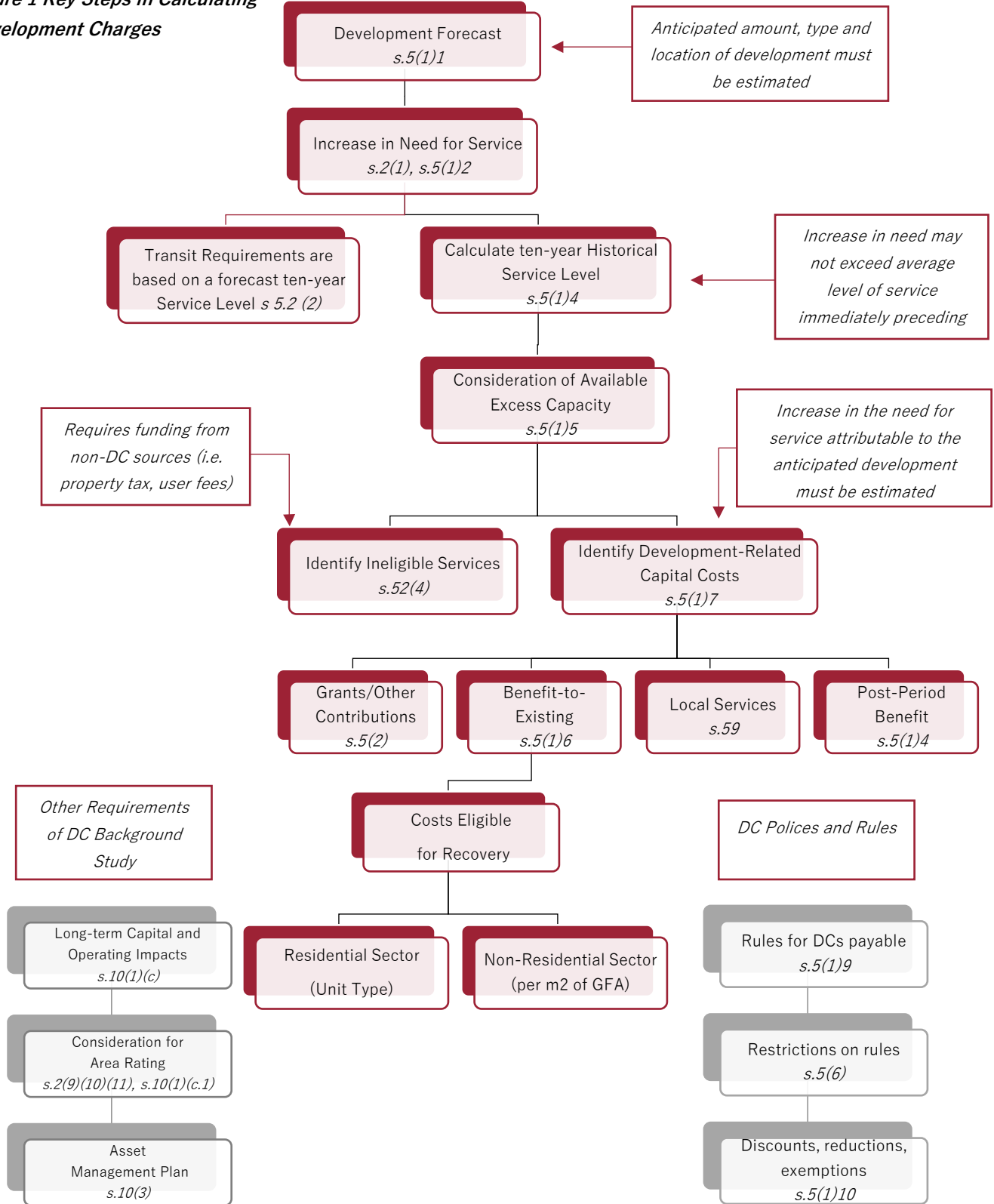
- Library Services;
- Paramedic Services;
- Long Term Care & Senior Services;
- Social Housing;
- Waste Management;
- Development Related Studies;
- Transit; and
- Services Related to a Highway of:
 - Public Works; and
 - Roads and Related.

These services form a reasonable basis upon which to plan and administer the development charges. It is noted that the analysis of each of these services examines the individual capital facilities and equipment currently in place. The resulting development charge for these services is to be imposed against all development anywhere in the County. Transit is a new service proposed to be introduced in the 2021 DC By-law as a forward looking ten year planned level of service must be used to determine a capital program cap under the *DCA* rather than the previous historical ten year level of service.

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

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

Figure 1 Key Steps in Calculating Development Charges



i. Development Forecast

The first step in the methodology requires a development forecast to be prepared for the ten-year study period, 2022 to 2031, for general services and to 2041 for roads and related services. The forecasts of population and employment are consistent with the growth allocated to Simcoe County at 2051 in Schedule 3 of the Provincial Plan *A Place to Grow: Growth Plan for the Greater Golden Horseshoe (Growth Plan)*.

For the residential portion of the forecast, both the net (or Census) population growth, population growth in new units and adjusted population growth (which includes Census growth and population in seasonal or non-permanent dwellings) is estimated. The adjusted population growth determines the need for additional facilities and provides the foundation for the development-related capital program.

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

The non-residential portion of the forecast estimates the Gross Floor Area (GFA) of building space to be developed over the ten-year period, 2022 to 2031 and over the twenty-year period, 2022 to 2041 for roads and related. The forecast of GFA is based on the employment forecast for the County. Factors for floor space per worker are used to convert the employment forecast into gross floor area for the purposes of the Development Charges Study.

ii. Service Categories and Historical Service Levels

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

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

Historical ten-year average service levels thus form the basis for development charges. A review of the County's capital service levels for buildings, land, vehicles and so on, has therefore been prepared as a reference for the calculation, so that the portion of future capital projects that may be included in the development charge can be determined. The historical service levels used in this study have been calculated based on the period 2012 to 2021.

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

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

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

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

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

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

There is also a requirement in the *DCA* to reduce the applicable development charge by the amount of any "uncommitted excess capacity" that is available for a service. Adjustments are made in the analysis to meet this requirement of the *Act*. This requirement has been addressed through the use of "net" population and employment in the determination of

maximum permissible funding envelopes. Furthermore, the County's capital programs, and the need for increased capacity, reflects available and useable capacity within existing infrastructure and facilities.

iv. Attribution to Types of Development

The next step in the determination of development charges is the allocation of the development-related net capital costs between the residential and non-residential sectors. This is done using apportionments for different services in accordance with the demands placed and the benefits derived.

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

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

v. Final Adjustment

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

3. DEVELOPMENT FORECAST

This section provides the basis for the development forecasts used in calculating the development charges, as well as a summary of the forecast results. The forecasts of population and employment are consistent with the growth allocated to Simcoe County at 2051 in Schedule 3 of the Provincial Plan *A Place to Grow: Growth Plan for the Greater Golden Horseshoe (Growth Plan)*.

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

A. RESIDENTIAL FORECAST

Development charges are levied on residential development as a charge per new unit. Therefore, for the residential forecast, a projection of both the *population growth*¹ as well as the *population in new units* is required.

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

The housing and population forecasts in this development charges study include forecasts for both permanently occupied (Census) and total private dwellings. The difference accounts for the seasonal or non-permanent dwelling units. The permanently occupied units have bearing to what is considered to be the County's population in the Census. Population in non-permanent units has also been forecast, and has been added to the Census population to derive a total adjusted population figure.

Table 1 provides a summary of the residential forecast for two planning periods: a ten-year planning period, from 2022 to 2031, and over the longer-term from 2022 to 2041. As noted in Section 2, for development charge calculation purposes, the ten-year planning period is

¹ Commonly referred to as "net population growth" in the context of development charges.

applicable to the general services and the longer-term development forecast has been utilized in the calculation of roads and related development charges.

As shown on Table 1, the County's Census population is expected to increase by about 73,105 people over the next ten years reaching approximately 411,719 by 2031. The longer-term Census population is forecast to grow by more than 144,236 people to 482,849 in 2041.

Growth in the County's non-permanent population is estimated by applying a Persons Per Unit (PPU) assumption of 2.57 per non-permanent dwelling unit. These units (15,765) and accompanying population (40,593) are included in the base of the total population. Due to recent decline in construction of these unit types and conversions to occupied dwelling units, all units are anticipated to be occupied dwelling units and have been captured in the new dwelling unit growth.

The total adjusted population, which is used in the calculation analysis, includes both Census population and population in non-permanent units. The County's total population is expected to grow by 73,105 people by 2031. Over the long-term planning period, the total population is expected to grow by 144,236 to 523,442 people in 2041.

Over the ten-year planning period from 2022 to 2031, the total number of new residential units will increase by approximately 28,000, which includes all types of units. This translates to a population growth in new units of 75,855. The population in new units was derived using data from Statistics Canada analysing household sizes in recently constructed units. The forecast has projected growth over the longer-term planning period of 60,473 additional dwelling units. The population residing in these new units is forecast at 162,758.

B. NON-RESIDENTIAL FORECAST

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

The non-residential forecast projects an increase of 20,975 employees to 2031 and approximately 43,690 to 2041, the majority of which is anticipated to be in the population-related employment sector. These additional employees will be accommodated in almost 1.45 million square metres of new non-residential building space to 2031 and 3.04 million additional square metres to 2041.

Table 1 also provides a summary of the non-residential development forecasts used in this analysis.

TABLE 1
COUNTY OF SIMCOE
SUMMARY OF RESIDENTIAL AND NON-RESIDENTIAL
COUNTY-WIDE DEVELOPMENT FORECAST

Residential Development Forecast	2021 Estimate	General Services Planning Period 2022 - 2031		Roads & Related Services 2022 - 2041	
		Growth	Total at 2031	Growth	Total at 2041
Total Dwellings (incl. Seasonal)	145,457	28,000	173,457	60,473	205,930
<i>Occupied</i>	129,692	28,000	157,692	60,473	190,165
<i>Non-Permanent</i>	15,765	-	15,765	-	15,765
Total Population	379,206	73,105	452,312	144,236	523,442
<i>Census Population</i>	338,613	73,105	411,719	144,236	482,849
<i>Population in Non-Permanent Units¹</i>	40,593	-	40,593	-	40,593
Population Growth In New Dwelling Units		75,855		162,758	

Note: Population in non-permanent units derived using a factor of 2.57 Persons Per Unit

Non-Residential Development Forecast	2021 Estimate	General Services Planning Period 2022 - 2031		Roads & Related Services 2022 - 2041	
		Growth	Total at 2031	Growth	Total at 2041
Total Employment	103,487	20,975	124,462	43,693	147,180
<i>Population-Related</i>	58,051	10,617	68,667	22,456	80,507
<i>Employment Land</i>	19,044	9,069	28,112	19,041	38,085
<i>Major Office</i>	1,273	372	1,645	300	1,945
<i>Rural</i>	25,119	918	26,037	1,523	26,643
Non-Residential Building Space (sq.m.)		1,447,722		3,045,059	

4. SUMMARY OF HISTORICAL CAPITAL SERVICE LEVELS

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

For non-engineered services the legislative requirement is met by documenting historical service levels for the preceding ten years, in this case, for the period from 2012 to 2021. Typically, service levels for non-engineered services are measured as a ratio of inputs per capita, or per population plus employment.

O. Reg. 82/98 requires that when determining historical service levels, both quantity and quality of service be taken into consideration. In most cases, the service levels are initially established in quantitative terms. For example, service levels for buildings are presented in terms of square feet per capita. The qualitative aspect is introduced by the consideration of the monetary value of the facility or service. In the case of buildings, for example, the cost would be shown in terms of dollars per square foot to replace or construct a facility of the same quality. This approach helps to ensure that the development-related capital facilities that are to be charged to new development reflect not only the quantity (number and size) but also the quality (value or replacement cost) of service provided historically by the County. Both the quantitative and qualitative aspects of service levels used in the present analysis are based on information provided by County staff, based on historical records and experience with costs to acquire or construct similar facilities, equipment and infrastructure as of 2021.

Table 2 summarizes service levels for all applicable services included in the development charge calculation. Appendix B provides the detailed historical inventory data upon which the calculation of service levels for the general services is based. Further details regarding the Services Related to a Highway: Public Works and Roads and Related inventory of capital assets can be found in Appendix D.

TABLE 2

COUNTY OF SIMCOE
SUMMARY OF AVERAGE HISTORIC SERVICE LEVELS 2012-2021

Service	2012-2021 Service Level Indicator
1.0 LIBRARY SERVICES Buildings Land Vehicles Materials Furniture And Equipment	\$5.85 per capita \$1.79 per capita \$0.21 per capita \$0.17 per capita \$3.34 per capita \$0.34 per capita
2.0 PARAMEDIC SERVICES Buildings Land Vehicles Furniture & Equipment	\$103.07 per population & employment \$61.78 per population & employment \$22.24 per population & employment \$17.85 per population & employment \$1.20 per population & employment
3.0 LONG TERM CARE & SENIORS SERVICES Buildings - Manors Land - Manors Buildings - Villages Land - Villages Vehicles Furniture & Equipment	\$774.48 per capita \$443.44 per capita \$27.62 per capita \$260.85 per capita \$19.92 per capita \$1.70 per capita \$20.94 per capita
4.0 SOCIAL HOUSING Buildings Land	\$924.35 per capita \$780.79 per capita \$143.56 per capita
5.0 SOLID WASTE MANAGEMENT Buildings Land Vehicles & Equipment Equipment	\$908.75 per population & employment \$432.15 per population & employment \$424.02 per population & employment \$51.12 per population & employment \$1.46 per population & employment
SERVICES RELATED TO A HIGHWAY:	
1.0 PUBLIC WORKS Buildings Material Storage Land Fleet & Small Equipment Furniture & Equipment	\$157.27 per population & employment \$57.47 per population & employment \$16.31 per population & employment \$40.11 per population & employment \$38.40 per population & employment \$4.98 per population & employment
2.0 ROADS & RELATED Roads Intersections Bridges And Culverts	\$19,188.74 per population & employment \$18,465.86 per population & employment \$36.37 per population & employment \$686.51 per population & employment

5. THE DEVELOPMENT-RELATED CAPITAL FORECAST

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

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

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

Based on the development forecasts summarized in Section III and detailed in Appendix A, County staff, in collaboration with the consultants have created a development-related capital forecast setting out those projects that are required to service anticipated development. For all general services, the capital plan covers the ten-year period from 2022 to 2031. As permitted by the *DCA*, s. 5 (1) 4., the development charges for roads and related services is based on development anticipated in the County to 2041.

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

B. THE DEVELOPMENT-RELATED CAPITAL FORECAST FOR GENERAL SERVICES

A summary of the development-related capital forecast for general services is presented in Table 3.

The table provides a total for all services analysed over the ten-year planning period. Further details on the capital plans for each individual service category are available in Appendices B, C (Transit) and D.1 (Services Related to a Highway: Public Works).

The development-related capital forecast for general services estimates a total gross cost of \$570.76 million. Alternative funding sources have been identified in the amount of \$129.22 million and account largely for contributions from the separated cities of Barrie and Orillia for the shared services of Paramedic Services, Long Term Care & Seniors Services and Social Housing, as well as the ineligible portions of certain Waste Management projects related to landfill operations. Therefore, the net municipal cost of the capital program is reduced to \$441.53 million.

Of the \$441.53 million ten-year net municipal capital costs for general services, \$161.01 million (36.5 per cent) is related to the Social Housing capital program. The program provides for the construction of 263 additional housing units, which will be constructed throughout the ten-year planning period. Also included in the forecast is the recovery of a negative development charges reserve fund balance.

The Long Term Care & Seniors Services ten-year net municipal cost is \$151.94 million (34.4 per cent) of the total ten-year program. This is largely related to the Simcoe Manor/Village redevelopment and a minor share is related to the negative reserve fund balance.

The capital program associated with Waste Management amounts to \$49.76 million, or 11.3 per cent, and provides for the various new facilities and site improvements, including the construction of a Materials Management Facility and Organics Processing Facility, as well as new equipment.

The Paramedic Services development-related capital program totals \$43.62 million in net municipal costs and accounts for 9.9 per cent of the overall program. The program includes the recovery of a negative development charge reserve fund balance, land acquisition and construction costs associated with the development of new paramedic stations throughout the County, as well as additional paramedic fleet.

The capital program associated with Transit totals \$30.72 million (7.0 per cent) of the overall program. This is related to a provision for development related costs associated with facilities and additional buses.

Development Related Studies represents 0.7 per cent, or \$3.29 million of the total capital program and provides for development-related studies, various planning and development studies, and two future development charges studies.

Services Related to a Highway: Public Works represents 0.2 per cent (\$939,500) of the total capital program and provides for additional fleet acquisitions.

The remainder of the capital forecast totals \$244,000 and comprises additional library collection materials.

The capital forecast incorporates those projects identified to be related to development anticipated in the next ten years. It is not implied that all of these costs are to be recovered from new development by way of development charges (see the following Section 6 for the method and determination of net capital costs attributable to development). Portions of this capital forecast may relate to providing servicing for development which has occurred prior to 2022 (for which development charge reserve fund balances exist), for replacement of existing capital facilities (e.g. Simcoe Village/Manor Redevelopment) or for development anticipated to occur beyond the 2022–2031 planning period.

TABLE 3

**COUNTY OF SIMCOE
SUMMARY OF DEVELOPMENT-RELATED CAPITAL PROGRAM
FOR SERVICES 2022 - 2031
(in \$000)**

Service	Gross Cost	Grants/ Subsidies	Municipal Cost
1.0 Library Services	\$244.0	\$0.0	\$244.0
1.1 Collection Materials	\$244.0	\$0.0	\$244.0
2.0 Paramedic Services	\$59,009.2	\$15,384.2	\$43,624.9
2.1 Recovery of Negative Reserve Fund Balance	\$8,849.0	\$0.0	\$8,849.0
2.2 New Paramedic Stations - Land	\$11,456.5	\$3,513.7	\$7,942.8
2.3 New Paramedic Stations - Building Construction	\$31,928.6	\$9,792.6	\$22,136.1
2.4 Development-Related Fleet Acquisitions	\$6,775.0	\$2,077.9	\$4,697.1
3.0 Long Term Care & Seniors Services	\$208,079.4	\$56,135.4	\$151,944.0
3.1 Development-Related Capital Projects	\$208,079.4	\$56,135.4	\$151,944.0
4.0 Social Housing	\$212,499.4	\$51,488.7	\$161,010.7
4.1 Recovery of Negative Reserve Fund Balance	\$19,153.4	\$0.0	\$19,153.4
4.2 Additional Building Construction	\$193,346.0	\$51,488.7	\$141,857.2
5.0 Waste Management	\$55,970.6	\$6,212.5	\$49,758.1
5.1 Facilities & Land	\$52,341.8	\$6,212.5	\$46,129.3
5.2 Vehicles & Equipment	\$3,628.8	\$0.0	\$3,628.8
6.0 Development Related Studies	\$3,291.0	\$0.0	\$3,291.0
6.1 All Studies	\$3,291.0	\$0.0	\$3,291.0
1.0 Transit	\$30,722.0	\$0.0	\$30,722.0
1.1 Facilities & Site Improvements	\$25,000.0	\$0.0	\$25,000.0
1.2 Vehicles & Equipment	\$5,722.0	\$0.0	\$5,722.0
Services Related to a Highway:			
1.0 Public Works	\$939.5	\$0.0	\$939.5
1.1 Fleet	\$939.5	\$0.0	\$939.5
TOTAL - 10 YEAR SERVICES	\$570,755.1	\$129,220.9	\$441,534.2

C. THE DEVELOPMENT-RELATED CAPITAL FORECAST FOR ROADS AND RELATED SERVICES

Table 4 summarizes the development-related capital recoveries for the roads and related services. The capital program totals \$1.15 billion and provides servicing for anticipated development over the longer-term planning period from 2022 to 2041. Further details on the inventory of capital assets and capital plans are available in Appendix D.1.

A share of \$3.83 million has been identified to be funded from Grey County as it is a shared asset. The majority of the program (84.6 per cent) is associated with road construction projects. This includes road widening and upgrading roads to county standards. These project costs amount to \$967.61 million.

Intersection improvements, including widening, the addition of turn lanes, and the installation of traffic signals amount to \$90.74 million, which accounts for 7.9 per cent of the net capital program. The negative reserve fund balance accounts for \$42.62 million or 3.7 per cent of the net capital program. Bridges and culvert projects will largely replace and widen existing structures and account for 2.3 per cent (\$26.05 million) of the overall forecast. The remainder of the roads and related capital program provides for active transportation projects to be located throughout the County and two future updates to the transportation master plan.

TABLE 4

**COUNTY OF SIMCOE
SUMMARY OF DEVELOPMENT-RELATED CAPITAL PROGRAM
FOR ROADS AND RELATED SERVICES 2022 - 2041
(in \$000)**

Service	Gross Cost	Grants/ Subsidies	Municipal Cost
Roads And Related	\$1,147,350.8	\$3,833.5	\$1,143,517.3
1 Recovery of Negative Funding Envelope	\$42,623.4	\$0.0	\$42,623.4
2 Roads Projects	\$971,439.6	\$3,833.5	\$967,606.1
3 Intersections	\$90,735.7	\$0.0	\$90,735.7
4 Bridges & Culverts	\$26,052.2	\$0.0	\$26,052.2
5 Active Transportation	\$16,050.0	\$0.0	\$16,050.0
6 Roads Related Studies	\$450.0	\$0.0	\$450.0
TOTAL - ROADS & RELATED SERVICES	\$1,147,350.8	\$3,833.5	\$1,143,517.3

6. PROPOSED DEVELOPMENT CHARGES

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

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

It is noted that the calculation of the development charges does not include any provision for exemptions required under the *DCA*, such as the exemption from the payment of DCs for enlargements of up to 50 per cent on existing industrial buildings. Such legislated exemptions, or other exemptions that Council may choose to provide, will result in loss of DC revenue for the affected types of development. However, any such revenue loss may not be made up by offsetting increases in other portions of the calculated charge.

A. UNADJUSTED DEVELOPMENT CHARGES CALCULATION FOR GENERAL SERVICES

A summary of the “unadjusted” residential and non-residential development charges for general services is presented in Table 5. Further details of the calculation for each individual service category are available in Appendices B, C and D.1.

The net capital forecast for the general services totals \$441.53 million and incorporates those projects identified to be related to development anticipated in the next ten years. However, not all of the capital costs are to be recovered from new development by way of development charges. As shown on Table 5, 34 per cent of the gross costs, or \$195.58 million relates to replacement of existing capital facilities or for shares of projects that provide benefit to the existing community. These portions of capital costs will have to be funded from non-development charge revenue sources, largely property taxes for this group of services.

An additional share of \$2.38 million has been identified as available development charges reserve funds and represents the revenue collected from previous DCs. This portion has been netted out of the chargeable capital costs.

A share of \$96.85 million is attributable to development beyond 2031. This development-related share has been removed from the calculation and may therefore be recovered under future development charge studies.

The costs eligible for recovery through development charges for general services total \$146.72 million. This amount is allocated between the residential and non-residential sectors to derive the unadjusted development charges. Library, Long Term Care & Senior Services and Social Housing are deemed to benefit residential development only, while the remaining services are allocated between both sectors based on shares of population in new units and employment growth in new space. The allocation to the residential sector for these services is calculated at 78 per cent, and 22 per cent to the non-residential sector.

Approximately \$140.08 million of the general services development charges eligible capital program is deemed to benefit residential development. When this amount is divided by the ten-year growth in population in new dwelling units (75,855), an unadjusted charge of \$1,846.64 per capita results. The non-residential totals \$6.64 million, which yields an unadjusted charge of \$4.58 per square metre when divided by the ten-year increase in non-residential building space (1,447,722 square metres).

TABLE 5

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

10 Year Growth in Population in New Units	75,855
10 Year Growth in Square Feet	1,447,722

Service	Development-Related Capital Program (2022 - 2031)					Residential Share		Non-Residential Share	
	Net Municipal Cost	Replacement & Benefit to Existing	Available DC Reserves	Other Dev. Related*	Total DC Eligible Costs for Recovery	%	(\$000)	%	(\$000)
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)				
1.0 LIBRARY SERVICES	\$244.0	\$0.0	\$0.0	\$244.0	\$0.0	100%	\$0.0	0%	\$0.00
Unadjusted Development Charge Per Capita							\$0.00		
Unadjusted Development Charge Per Sq.M									\$0.00
2.0 PARAMEDIC SERVICES	\$43,624.9	\$10,090.2	\$0.0	\$23,838.8	\$9,695.9	78%	\$7,562.8	22%	\$2,133.10
Unadjusted Development Charge Per Capita							\$99.70		
Unadjusted Development Charge Per Sq.M									\$1.47
3.0 LONG TERM CARE & SENIORS SERVICES	\$151,944.0	\$102,983.2	\$0.0	\$0.0	\$48,960.8	100%	\$48,960.8	0%	\$0.00
Unadjusted Development Charge Per Capita							\$645.45		
Unadjusted Development Charge Per Sq.M									\$0.00
4.0 SOCIAL HOUSING	\$161,010.7	\$26,664.6	\$0.0	\$66,771.9	\$67,574.2	100%	\$67,574.2	0%	\$0.00
Unadjusted Development Charge Per Capita							\$890.83		
Unadjusted Development Charge Per Sq.M									\$0.00
6.0 WASTE MANAGEMENT	\$49,758.1	\$34,322.3	\$1,697.8	\$2,268.6	\$11,469.4	78%	\$8,946.1	22%	\$2,523.27
Unadjusted Development Charge Per Capita							\$117.94		
Unadjusted Development Charge Per Sq.M									\$1.74
7.0 DEVELOPMENT RELATED STUDIES	\$3,291.0	\$1,119.7	\$420.1	\$0.0	\$1,751.2	78%	\$1,366.0	22%	\$385.27
Unadjusted Development Charge Per Capita							\$18.01		
Unadjusted Development Charge Per Sq.M									\$0.27
8.0 TRANSIT	\$30,722.0	\$20,403.9	\$0.0	\$3,724.0	\$6,594.2	78%	\$5,143.5	22%	\$1,450.72
Unadjusted Development Charge Per Capita							\$67.81		
Unadjusted Development Charge Per Sq.M									\$1.00
9.0 PUBLIC WORKS	\$939.5	\$0.0	\$268.1	\$0.0	\$671.5	78%	\$523.8	22%	\$147.73
Unadjusted Development Charge Per Capita							\$6.90		
Unadjusted Development Charge Per Sq.M									\$0.10
TOTAL 10 YEAR GENERAL SERVICES	\$441,534.2	\$195,583.8	\$2,385.9	\$96,847.3	\$146,717.2		\$140,077.1		\$6,640.1
Unadjusted Development Charge Per Capita							\$1,846.64		
Unadjusted Development Charge Per Sq.M									\$4.58

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

B. UNADJUSTED DEVELOPMENT CHARGES CALCULATION FOR ROADS AND RELATED SERVICES

Table 6 displays the calculation of the unadjusted rates for roads and related services. The growth-related infrastructure will be used to service development in the County between 2022 and 2041.

Of the total roads and related capital program (\$1.15 billion), not all costs are to be recovered from new development by way of DCs. Of the total project cost, \$3.83 million is related to a share to be funded from other recoveries. Table 6 shows that \$210.79 million (18 per cent) of the capital program relates to replacement of existing capital works or for shares of projects that provide benefit to the existing community. This amount has been netted off the chargeable capital costs. The replacement shares that are included in the Roads and Related capital program are allocated for a share of every project and the methodology remains unchanged from the previous DC Study.

Post-period shares in the amount of \$505.23 million have also been netted out. These shares are the most significant portion of the capital program as a result of the long-term nature of the capital program and the number of projects that are anticipated to benefit development beyond 2041.

The remaining \$427.50 million is related to development in the 2022-2031 planning period and has been included in the development charge calculation.

Like the general services, the capital program eligible for recovery through development charges is allocated to the residential and non-residential sectors based on future shares of population in new units and employment growth over the planning period. On this basis, the allocation to the residential and non-residential sectors is calculated at 79 and 21 per cent, respectively.

As a result, \$337.72 million of the roads and related services capital program is deemed to benefit residential development. When this amount is divided by the long-term growth in population in new dwelling units (162,758) an unadjusted charge of \$2,074.99 per capita results.

The non-residential share totals \$89.77 million and, when this amount is divided by the long-term forecast of building space growth (3,045,059 square metres) an unadjusted charge of \$29.48 per square metre results.

TABLE 6

COUNTY OF SIMCOE
SUMMARY OF UNADJUSTED RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
ROADS AND RELATED SERVICES
2022 - 2041

Ultimate Year Growth in Population in New Units	162,758
Ultimate Growth in Square Meters	3,045,059

	Development-Related Capital Program (2022 - 2041)						Residential Share		Non-Residential Share		
	Total Project Cost (\$000)	Grants/ Other Recoveries (\$000)	Replacement & Benefit to Existing (\$000)	Prior Growth (\$000)	Other Dev. Related* (\$000)	Total DC Eligible Costs for Recovery (\$000)	%	(\$000)	%	(\$000)	
ROADS AND RELATED											
Recovery of Negative Funding Envelope	\$42,623.4	\$0.0	\$0.0	\$0.0	\$0.0	\$42,623.4	79%	\$33,672.5	21%	\$8,950.9	
Roads Projects	\$971,439.6	\$3,833.5	\$189,636.2	\$0.0	\$484,373.9	\$293,596.0	79%	\$231,940.8	21%	\$61,655.2	
Intersections	\$90,735.7	\$0.0	\$8,129.0	\$0.0	\$14,002.4	\$68,604.3	79%	\$54,197.4	21%	\$14,406.9	
Bridges & Culverts	\$26,052.2	\$0.0	\$13,026.1	\$0.0	\$6,853.2	\$6,172.9	79%	\$4,876.6	21%	\$1,296.3	
Active Transportation	\$16,050.0	\$0.0	\$0.0	\$0.0	\$0.0	\$16,050.0	79%	\$12,679.5	21%	\$3,370.5	
Roads Related Studies	\$450.0	\$0.0	\$0.0	\$0.0	\$0.0	\$450.0	79%	\$355.5	21%	\$94.5	
TOTAL ROADS AND RELATED	\$1,147,350.8	\$3,833.5	\$210,791.3	\$0.0	\$505,229.4	\$427,496.6		\$337,722.3		\$89,774.3	
Unadjusted Development Charge Per Capita								\$2,074.99			
Unadjusted Development Charge Per Square Metre											\$29.48

C. ADJUSTED RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES

Final adjustments to the “unadjusted” development charge rates are made through a cash flow analysis. The analysis, details of which are included in the appendices, considers the borrowing cost and interest earnings associated with the timing of expenditures and development charge receipts for each service category.

Table 7 summarizes the results of the cash flow adjustments for the residential development charges rates. The adjusted per capita rate increases by \$829.55 from \$3,921.64 per capita to \$4,751.19 per capita after the cash flow analysis.

TABLE 7

COUNTY OF SIMCOE
 COUNTY-WIDE DEVELOPMENT CHARGES
 RESIDENTIAL DEVELOPMENT CHARGES BY UNIT TYPE

Service	Unadjusted Charge Per Capita	Adjusted Charge Per Capita	Residential Charge By Unit Type (1)		
			Singles & Semis	Rows & Other Multiples	Apartments
Library Services	\$0.00	\$0.00	\$0	\$0	\$0
Long Term Care & Seniors Services	\$645.45	\$646.24	\$1,965	\$1,551	\$1,053
Social Housing	\$890.83	\$1,037.14	\$3,153	\$2,489	\$1,691
Paramedic Services	\$99.70	\$116.58	\$354	\$280	\$190
Waste Management	\$117.94	\$124.39	\$378	\$299	\$203
Development Related Studies	\$18.01	\$17.72	\$54	\$43	\$29
Transit	\$67.81	\$70.33	\$214	\$169	\$115
Services Related to a Highway					
Public Works	\$6.90	\$7.67	\$23	\$18	\$12
Roads And Related	\$2,074.99	\$2,731.12	\$8,303	\$6,555	\$4,452
TOTAL CHARGE PER UNIT	\$3,921.64	\$4,751.19	\$14,444	\$11,404	\$7,745
(1) Based on Persons Per Unit Of:			3.04	2.40	1.63

Residential county-wide development charges are proposed to vary by dwelling unit type to reflect their different occupancy factors and resulting demand for services. As shown on Table 7, the calculated charge for a single or semi-detached unit is \$14,444 per unit, \$11,404 for a row or other type of multiple unit and \$7,745 per apartment unit.

The non-residential development charge experiences an increase after cash flow considerations. The adjusted rate of \$47.49 per square meter of new building space is an increase of \$13.43 over the unadjusted non-residential charge of \$34.06 per square metre. These charges are displayed on Table 8.

TABLE 8

COUNTY OF SIMCOE
 COUNTY-WIDE DEVELOPMENT CHARGES
 NON-RESIDENTIAL DEVELOPMENT CHARGES PER SQUARE METRE

Service	Non-Residential Unadjusted Charge per Square Metre	Non-Residential Adjusted Charge per Square Metre
Library Services	\$0.00	\$0.00
Long Term Care & Seniors Services	\$0.00	\$0.00
Social Housing	\$0.00	\$0.00
Paramedic Services	\$1.47	\$1.71
Waste Management	\$1.74	\$1.83
Development Related Studies	\$0.27	\$0.26
Transit	\$1.00	\$1.03
Services Related to a Highway		
Public Works	\$0.10	\$0.11
Roads And Related	\$29.48	\$42.55
TOTAL CHARGE PER SQUARE METRE	\$34.06	\$47.49

7. COMPARISON OF CALCULATED AND CURRENT DCs

Tables 9 and 10 present a comparison of the newly calculated residential and non-residential development charges with the County's current charges (as at January 1, 2021).

Table 9 shows that the calculated residential development charge for a single or semi-detached unit increases by \$4,460 per unit, or 45 per cent from \$9,987 to \$14,444 per unit.

The calculated development charge rate for non-residential development is \$47.49 per square meter, which is \$9.69, or 26 per cent more than the current charge of \$37.80. These rates are shown on Table 10.

It should be noted that library, is not proposed to be included in the 2021 rate structure. Historical maximum allowable funding envelope restrictions have prevented the calculation of a DC for library services. Conversely, Transit is proposed to be introduced to the County's DC regime following recent amendments to the *DCA* enabling the inclusion of the service based on a forward looking planned level of service.

TABLE 9

COUNTY OF SIMCOE
 COMPARISON OF CURRENT AND CALCULATED
 RESIDENTIAL DEVELOPMENT CHARGES

Service	Current	Calculated	Difference in Charge	
	Residential Charge / SDU	Residential Charge / SDU		
Library Services	\$0	\$0	\$0	n/a
Long Term Care & Seniors Services	\$758	\$1,965	\$1,207	159%
Social Housing	\$1,458	\$3,153	\$1,695	116%
Paramedic Services	\$203	\$354	\$151	74%
Waste Management	\$234	\$378	\$144	62%
Development Related Studies	\$56	\$54	(\$2)	-4%
Transit	\$0	\$214	\$214	n/a
Services Related to a Highway				
Public Works	\$92	\$23	(\$69)	-75%
Roads And Related	\$7,183	\$8,303	\$1,120	16%
TOTAL CHARGE PER UNIT	\$9,984	\$14,444	\$4,460	45%

TABLE 10

COUNTY OF SIMCOE
 COMPARISON OF CURRENT AND CALCULATED
 NON-RESIDENTIAL DEVELOPMENT CHARGES

Service	Current	Calculated	Difference in Charge	
	Non-Residential Charge	Non-Residential Charge		
Library Services	\$0.00	\$0.00	\$0.00	n/a
Long Term Care & Seniors Services	\$0.00	\$0.00	\$0.00	n/a
Social Housing	\$0.00	\$0.00	\$0.00	n/a
Paramedic Services	\$1.02	\$1.71	\$0.69	68%
Waste Management	\$1.17	\$1.83	\$0.66	56%
Development Related Studies	\$0.27	\$0.26	(\$0.01)	-4%
Transit	\$0.00	\$1.03	\$1.03	n/a
Services Related to a Highway				
Public Works	\$0.46	\$0.11	(\$0.35)	-76%
Roads And Related	\$34.88	\$42.55	\$7.67	22%
TOTAL CHARGE PER SQUARE METRE	\$37.80	\$47.49	\$9.69	26%

8. COST OF GROWTH ANALYSIS

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

A. ASSET MANAGEMENT PLAN

Table 11 summarizes the annual capital provisions required to replace the capital infrastructure proposed to be funded under the development charges by-law. This estimate is based on information obtained through discussions with County staff regarding useful life assumptions and the capital cost of acquiring and/or emplacing each asset.

Table 11 illustrates that, by 2032, the County will need to fund an additional \$11.91 million per annum in order to properly fund the full life-cycle costs of the new assets supported under this Development Charges By-Law. The calculated annual funding provision should be considered within the context of the County’s projected growth; over the next ten years (to 2031) the County is projecting an increase of 28,000 total private dwellings units, which represents a 19% increase over the existing base as well as approximately 21,000 new employees. This growth will have the effect of increasing the overall assessment base and additional user fee and charges revenues to offset the capital asset provisions required to replace the infrastructure proposed to be funded under the development charges by-law.

Service	2022-2031 Capital Program		Calculated AMP Annual Provision by 2032	
	DC Recoverable	Non-DC Funded	DC Related	Non-DC Related
Library Services	\$ -	\$ 244,000	\$ -	\$ 24,000
Paramedic Services	\$ 9,696,000	\$ 49,313,000	\$ -	\$ 1,425,000
Long Term Care & Seniors Services	\$ 48,961,000	\$ 159,119,000	\$ 880,000	\$ 3,159,000
Social Housing	\$ 67,574,000	\$ 144,925,000	\$ 964,000	\$ 2,987,000
Waste Management	\$ 13,167,000	\$ 42,803,000	\$ 404,000	\$ 304,000
Development Related Studies	\$ 2,171,000	\$ 1,120,000	\$ -	\$ -
Transit	\$ 6,594,000	\$ 24,128,000	\$ 276,000	\$ 624,000
Public Works	\$ 940,000	\$ -	\$ 96,000	\$ -
Roads And Related	\$ 427,497,000	\$ 719,854,000	\$ 9,290,000	\$ 10,606,000
TOTAL			\$ 11,910,000	\$ 19,129,000

B. LONG-TERM CAPITAL AND OPERATING COSTS

Appendix F summarizes the estimated increase in net operating costs that the County will experience for additions associated with the planned capital forecast. Table 12 summarizes the estimated increase in net operating costs that the County will experience for additions associated with the planned capital program.

By 2031, the County's net operating costs are estimated to increase by \$12.32 million.

Appendix F also summarizes the components of the development related capital program that will require funding from non development charge sources. Of the \$1.58 billion in the net capital programs of all services, about \$406.38 million will need to be financed from non-development charge sources over the next ten to twenty years. This is entirely related to shares of projects related to capital replacement and for non-development shares of projects that provide benefit to the existing community.

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

C. THE PROGRAM IS DEEMED TO BE FINANCIALLY SUSTAINABLE

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

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

TABLE 12

COUNTY OF SIMCOE
SUMMARY OF LONG TERM CAPITAL AND
OPERATING COST IMPACTS
(in thousands of constant dollars)

	2031
Net Operating Impacts (1)	
Library Services	\$0.0
Paramedic Services	\$840.0
Long Term Care & Seniors Services	\$238.0
Social Housing	\$3,336.1
Waste Management	\$1,680.0
Development Related Studies	\$0.0
Transit	\$255.4
Public Works	\$94.0
Roads And Related	\$5,880.0
NET OPERATING IMPACTS	\$12,323.5

	Total
Long-term Capital Impact (1)	
Total Net Cost	\$1,585,051.5
Net Cost From Development Charges	\$574,213.8
Prior Growth Share from DC Reserve Balances (2)	\$2,385.9
Other Development Related Costs(3)	\$602,076.7
Funding From Non-DC Sources	
Replacement	\$406,375.2
FUNDING FROM NON-DC SOURCES	\$406,375.2

Notes:

(1) See Appendix F.

(2) Existing development charge reserve fund balances collected from growth prior to 2021 are applied to fund initial projects in development-related capital forecast

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

9. OTHER ISSUES AND CONSIDERATIONS

A. DEVELOPMENT CHARGES ADMINISTRATION

No significant changes are recommended to the County's current policies and practices regarding development charge administration. In this regard:

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

B. CONSIDERATION FOR AREA RATING

In accordance with the *DCA*, Council must give consideration to the use of area rating, also known as area-specific development charges, as part of the DC Background Study. As part of the County's 2021 DC update none of the services considered are appropriate to recover on an area-specific basis and as such only County-wide services are included in this DC Background Study.

C. LOCAL SERVICE POLICY

The following guidelines set put in general terms the size and nature of engineered infrastructure that is included in the County of Simcoe Development Charge Study, as a project to be eligible to be funded in part by development charges the following will apply:

- i. The project will be required to be listed in the most current County of Simcoe Development Charges Study.

- ii. If any infrastructure does not add any additional capacity over and above the capacity requirement for that development, these projects are assumed to be the sole responsibility of the developer.
- iii. Infrastructure that provides servicing or capacity for more than one development is not necessarily fully or partially funded from development charges. If a project is considered fully or partially local in nature, the County will require the benefiting land owners to fund the works directly.

The following policy guidelines are general principles by which staff will be guided in considering development applications. However, each application will be considered on its own merits having regard to, among other factors, the nature, type and location of the development in any existing development and proposed development in its surrounding area these policy guidelines, the location and type of services required and their relationship to the proposed development and to existing and proposed development in the area, and subsection 59(2) of the *Development Charges Act, 1997*.

These local service policy guidelines are subject to review and amendment by the County which may be independent of an amendment or update to the County's development charge by-laws.

The detailed engineering requirements for all work and/or development are governed by the County of Simcoe Transportation Master Plan.

The definition of a "local service" with respect to County roads is as follows:

County Roads

- All improvements to a County road to facilitate development are considered local services to be paid by the developer unless they fall into one of the following categories:
 - The improvement is designated as required for traffic flow improvement for a greater area than the development, is defined as a road improvement required by the County, and is identified through the Class Environmental Assessment process or the County Transportation Master Plan. Such an improvement would be listed in the development charges study;
 - The improvement is designated as required by County of Simcoe staff to serve a greater area than the development and is identified in the capital works forecast or similar County financial documents, and is listed in the development charges study.

APPENDIX A

DEVELOPMENT FORECAST

DEVELOPMENT FORECAST

This appendix summarizes the development forecast used to prepare the 2021 Development Charges Background Study for the County of Simcoe. The forecast method and assumptions are discussed. The forecast results are provided in the following tables:

Historical Development

Table 1	Historical Population & Dwelling Unit Summary
Table 2	Historical Employment Summary
Table 3	Historical Occupied Households by Unit Type
Table 4	Historical Annual Growth in Occupied Households by Unit Type
Table 5	Historical Households by Period of Construction
Table 6	Historical Place of Work Employment

Forecast Development

Table 7	Population & Dwelling Unit Forecast Summary
Table 8	Employment Forecast Summary
Table 9	Forecast of Dwelling Units by Unit Type
Table 10	Forecast of Household Growth by Unit Type
Table 11	Population Growth in New Households by Unit Type
Table 12	Forecast of Place of Work Employment
Table 13	Non-Residential Space Forecast

All figures in the forecast results exclude the Cities of Barrie and Orillia.

A. FORECAST APPROACH AND KEY ASSUMPTIONS

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

A ten-year development forecast, from 2022 to 2031, has been used to calculate the development charges for the general services provided by the County. For the roads and related service, a longer-range forecast, from 2022 to 2041, has been used.

The forecasts of population and employment are consistent with the growth allocated to Simcoe County at 2051 in Schedule 3 of the Provincial Plan *A Place to Grow: Growth Plan*

for the Greater Golden Horseshoe (*Growth Plan*). The amount of growth in the next ten years has been adjusted downwards to account for slower-than-anticipated growth that has occurred recently. However, by 2041, population and employment forecasts align with the forecasts used to establish the 2051 figures in the *Growth Plan*.¹

B. HISTORICAL GROWTH IN THE COUNTY

Historical growth figures are based on Statistics Canada Census data, Canada Mortgage Housing Corporation (CMHC) housing market information, and municipal building permit and development application data. Figures shown in the development forecast represent mid-year estimates. A “Census-based” definition of population is used for the purposes of the development charges background study. This definition does not include the Census net undercoverage, which represents those who were missed or double-counted by the Census.

Census population figures have been upwardly adjusted to include population in seasonal or non-permanent dwellings.

For development charges purposes, a ten year historical period of 2012 to 2021 is used for calculating historical service levels. Since 2016 was the last year the Census was completed, figures from 2017 to 2021 are estimated based on Statistics Canada’s *Annual Demographic Estimates*.

The County has experienced rapid population and household growth over the last ten years. As shown in Table 1, the Census population increased from 279,410 people in 2011 to 338,613 in 2021, with the majority of that growth occurring since 2015. This represents an increase of 21 percent over the decade (see Table 1). The number of occupied dwelling units in the County also grew rapidly over the last ten years, increasing from 106,095 units to 129,692 units in 2021; a 22 percent increase. The rate of household growth has been faster than that of population growth owing to a continued and longstanding decline in average household size.

Previously, the number of non-permanent or seasonal dwelling units was calculated based on their percentage of total private dwelling units as approved by Council through the County’s Land Budget of December 2015. However, the number of these types of units has been lower than anticipated. .

¹ Hemson Consulting, *Greater Golden Horseshoe: Growth Forecasts to 2051*, August 26, 2020, Appendix B.

As such, the current number of seasonal or non-permanent units has been maintained in the forecasts as growth is anticipated to increasingly occur in permanently occupied dwellings throughout the forecast period to 2031. The population in these non-permanent units is based on a Persons Per Unit (PPU) assumption of 2.57. This non-permanent population is added to the Census population to derive the total population used for the development charges calculation. The adjusted population, including Census population and seasonal population in these non-permanent units, increased by 17 per cent, from 324,300 in 2011 to 379,206 in 2021.

Historical employment figures are shown in Table 2 and are based on Statistics Canada place of work data. “Place of Work Employment” data records where people work rather than the place of residence. It includes all employment with a regular or no fixed place of work. However, work-at-home employment is excluded from the figures as, for development charge purposes, this type of employment is considered not to require building floorspace for its activities.

The County’s employment increased between 2011 and 2021, sporadically between 2006 and 2011 and more rapidly since 2016. The overall ten-year increase of 15,713 jobs, from 87,003 in 2011 to 103,487 in 2021, represents an increase of 18 percent. The County’s activity rate (the ratio of employment to population) has remained fairly steady over the last decade, at around 31 per cent.

Details on historical housing unit growth in the County are provided in Tables 3 and 4. This information is sourced from Canada Mortgage and Housing Corporation Housing Market Information. Single and semi-detached units account for the bulk of new housing construction in the County (71 per cent since 2006).

Table 5 provides details on historical occupancy patterns for permanently occupied households in the County by period of housing construction. The overall average occupancy level in Simcoe for single and semi-detached units is 2.73 persons per housing unit (PPU). Occupancy levels for recently constructed units, built between 2006 and 2016 (3.04), are higher than the overall average and are used in the development charges calculation since they better reflect the number of people that are likely to reside in new development.

Table 6 summarizes the employment growth in the County between 2011 and 2021. Overall employment growth since 2006 is almost entirely “population-related” as both employment-land based employment (focussed in industrial lands and business parks) and rural employment (outside designated urban areas) have experienced little growth over the last ten years. The County has very little major office employment outside the County

administration offices, as this type of employment is concentrated in the separated Cities of Barrie and Orillia.

C. FORECAST METHOD AND RESULTS

This section describes the method used to establish the ten-year and longer-term development charges forecast for the planning periods 2021 to 2031 and 2021 to 2041. All forecasts of population, households and employment discussed herein are based on the Province's growth allocation to Simcoe County at 2051 as set out in the *Growth Plan*. The development charges forecast is structure to achieve the 2051 targets, although the immediate 5 and 10-year growth has been reduced to reflect recent development trends. Growth is anticipated to increase in the later part of the period to compensate for this slower growth in the near-term.

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

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

Development charges are levied on non-residential development as a charge per square metre of Gross Floor Area (GFA). As with the residential forecast, the non-residential forecast requires both a projection of *employment growth* as well as a projection of the *employment growth associated with new floorspace* in the County.

i. Residential Forecast

The residential development forecast incorporates anticipated growth in population and occupied dwelling units by type. As detailed in Table 7, the County's Census population is forecast to grow from approximately 338,600 in 2021 to 411,700 in 2031 and 482,850 in 2041. The ten-year population growth (73,105 persons) represents a 22 per cent increase over the existing base. The longer-term increase of persons to 2041 represents a 43 per cent increase.

Over the ten-year planning period from 2022 to 2031, the number of occupied housing units is forecast to increase from approximately 129,700 in 2021 to 157,700 in 2031. By 2041, this number is expected to reach about 190,200 units. This reflects an average annual increase of approximately 2,800 occupied dwelling units per year from 2022 to 2031 (the first ten years), increasing to almost 6,050 new units per year to 2041. The overall ten-year growth of 28,000 units represents a 22 per cent increase in occupied dwelling units over the next ten years. The longer term growth of 60,470 units represents a 47 per cent over the existing base in 2021.

The number of non-permanent or seasonal dwelling units is forecast to remain the same as there are increasingly fewer opportunities for non-permanent dwellings. The number of new seasonal dwellings is assumed to be equivalent to the number of seasonal dwellings that are converted to dwellings either occupied or available to be occupied year-round. As such, the existing base of 15,765 units in 2021 is maintained throughout the forecast period to 2031 as well as the longer period to 2041. When combined with the growth in occupied dwelling units, the total number of private dwellings in the County of Simcoe is forecast to increase by 28,000 units (19 per cent) in the next ten years and 60,473 units (42 per cent) to 2041. The growth in total private dwelling units is used in the calculation of development charges in this study.

The adjusted population includes both the Census population as well as the population in non-permanent dwelling units. The adjusted population is anticipated to grow by 73,105 people (19 percent) between 2022 and 2031 and by 144,236 people (38 percent) to 2041.

A breakdown of forecast housing in the County by unit type is shown in Table 9. The type of housing in the County is forecast to be composed largely of single and semi-detached units (81 per cent), followed by apartments (11 per cent) and rows (8 per cent) in 2031. This is generally consistent with the existing historical housing types summarized in Tables 3 and 4. Table 10 summarizes the type of occupied dwelling units forecast to be added to the County each year between 2021 and 2031.

Population growth in the new units is estimated by applying the following PPUs to the housing unit forecast: 3.04 for single and semi-detached units; 2.40 for rows; and 1.63 for apartments. The forecast of population residing in these new housing units over the 2022 to 2031 period is 75,855. Over the longer-term planning period, 162,758 additional persons are anticipated. This population growth by unit type is shown in Table 11.

ii. **Non-Residential Forecast**

Table 8 shows that the total Census employment is forecast to grow by 20,975 jobs or 20 per cent over the ten-year forecast period to 2031 and by 43,693 jobs to 2041. This long-term increase from 103,487 employees in 2021 to 147,180 in 2041 represents a 42 per cent increase.

Table 12 shows the forecast of total employment in the County of Simcoe by employment category to 2041. Of the employment growth used in the DC study, which excludes growth in the “work at home” category, 51 per cent is forecast to be in population-related (service/retail) sectors, 43 per cent is forecast to occur on employment lands (i.e. in goods producing sectors), 4 percent in rural sectors, and 2 per cent in major offices.

Non-residential development charges are calculated on a per unit of gross floor area basis. Therefore, as per the DCA, a forecast of future non-residential building space has been developed. As with the residential forecast, the GFA forecast covers the ten-year period from 2022 to 2031 for general services, and a longer-term forecast to 2041 for the engineered services. This forecast is shown in Table 13.

An assumed floor space per worker (FSW) is applied to the employment forecasts by category in order to project growth in new non-residential space in the County. The FSW assumptions used herein are 50 square metres per employee for population-related employment, 100 square metres per employee for employment land, and 27 square meters per employee for major office employment. No additional building space is assumed to be required to accommodate growth in rural employment.

The overall growth in new non-residential building space across the County of Simcoe between 2022 and 2031 is almost 1.45 million square metres. New non-residential building space is forecast to grow by more than 3.04 million square metres to 2041, 63 per cent of which will be on employment lands.

**APPENDIX A
TABLE 1
MUNICIPAL SIMCOE COUNTY
HISTORICAL POPULATION & DWELLING UNIT SUMMARY**

Mid-Year	Census Population	Annual Growth	Occupied Households	Annual Growth	Av. Household Size (PPU)	Non-Permanent Dwellings	Annual Growth	Non-Permanent HH Size (PPU)	Total Private Dwellings	Annual Growth	Adjusted Population	Annual Growth
2006	262,048	3,910	97,925	2,016	2.68	15,703	(4,793)	2.57	113,628	(2,777)	302,481	
2007	265,432	3,384	99,507	1,582	2.67	16,034	332	2.57	115,541	1,914	306,718	4,238
2008	268,860	3,428	101,115	1,608	2.66	16,373	339	2.57	117,488	1,947	311,019	4,301
2009	272,332	3,472	102,749	1,634	2.65	16,719	346	2.57	119,468	1,980	315,381	4,362
2010	275,849	3,517	104,409	1,660	2.64	17,072	353	2.57	121,481	2,013	319,808	4,427
2011	279,410	3,561	106,095	1,686	2.63	17,434	362	2.57	123,529	2,048	324,300	4,492
2012	284,446	5,036	108,194	2,099	2.63	17,087	(347)	2.57	125,281	1,752	328,442	4,142
2013	289,573	5,127	110,335	2,141	2.62	16,746	(341)	2.57	127,081	1,801	332,692	4,250
2014	294,792	5,219	112,518	2,183	2.62	16,412	(334)	2.57	128,930	1,849	337,052	4,360
2015	300,105	5,313	114,744	2,226	2.62	16,085	(327)	2.57	130,829	1,899	341,523	4,471
2016	305,515	5,410	117,015	2,271	2.61	15,765	(320)	2.57	132,780	1,951	346,108	4,585
2017	311,444	5,929	119,286	2,271	2.61	15,765	0	2.57	135,051	2,271	352,037	5,929
2018	317,919	6,475	121,766	2,480	2.61	15,765	0	2.57	137,531	2,480	358,512	6,475
2019	324,595	6,676	124,323	2,557	2.61	15,765	0	2.57	140,088	2,557	365,188	6,676
2020	331,491	6,895	126,964	2,641	2.61	15,765	0	2.57	142,729	2,641	372,084	6,895
2021	338,613	7,123	129,692	2,728	2.61	15,765	0	2.57	145,457	2,728	379,206	7,123
Growth 2012-2021		59,203		23,597			(1,669)			21,928		54,907

Source: Statistics Canada, Census of Canada, Hemson estimates

APPENDIX A TABLE 2 MUNICIPAL SIMCOE COUNTY HISTORICAL EMPLOYMENT SUMMARY			
Mid-Year	Place of Work Employment	Annual Growth	Activity Rate
2006	86,358		33.0%
2007	86,486	128	32.6%
2008	86,615	129	32.2%
2009	86,744	129	31.9%
2010	86,873	129	31.5%
2011	87,003	130	31.1%
2012	89,012	2,009	31.3%
2013	91,068	2,056	31.4%
2014	93,172	2,104	31.6%
2015	95,324	2,152	31.8%
2016	97,527	2,203	31.9%
2017	98,647	1,120	31.7%
2018	99,803	1,156	31.4%
2019	100,994	1,191	31.1%
2020	102,222	1,228	30.8%
2021	103,487	1,265	30.6%
Growth 2012-2021		16,484	

Source: Statistics Canada, Census of Canada, Hemson estimates

APPENDIX A								
TABLE 3								
MUNICIPAL SIMCOE COUNTY								
HISTORICAL OCCUPIED HOUSEHOLDS BY UNIT TYPE								
Mid-Year	Occupied Households				Shares By Unit Type			
	Singles/Semis	Rows	Apartments	Total	Singles/Semis	Rows	Apartments	Total
2006	85,710	2,750	9,465	97,925	88%	3%	10%	100%
2007	86,921	2,968	9,594	99,483	87%	3%	10%	100%
2008	88,149	3,203	9,725	101,077	87%	3%	10%	100%
2009	89,395	3,457	9,858	102,710	87%	3%	10%	100%
2010	90,658	3,731	9,993	104,382	87%	4%	10%	100%
2011	91,940	4,025	10,130	106,095	87%	4%	10%	100%
2012	93,524	4,269	10,386	108,179	86%	4%	10%	100%
2013	95,136	4,527	10,648	110,311	86%	4%	10%	100%
2014	96,776	4,801	10,917	112,494	86%	4%	10%	100%
2015	98,444	5,092	11,193	114,729	86%	4%	10%	100%
2016	100,140	5,400	11,475	117,015	86%	5%	10%	100%
2017	101,851	5,875	11,769	119,495	85%	5%	10%	100%
2018	103,591	6,391	12,070	122,052	85%	5%	10%	100%
2019	105,361	6,953	12,379	124,693	84%	6%	10%	100%
2020	107,161	7,564	12,696	127,421	84%	6%	10%	100%
2021	108,941	7,782	12,969	129,692	84%	6%	10%	100%

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

APPENDIX A								
TABLE 4								
MUNICIPAL SIMCOE COUNTY								
HISTORICAL ANNUAL GROWTH IN OCCUPIED HOUSEHOLDS BY UNIT TYPE								
Mid-Year	Annual Growth in Occupied Households				Shares By Unit Type			
	Singles/Semis	Rows	Apartments	Total	Singles/Semis	Rows	Apartments	Total
2011	1,282	294	137	1,713	75%	17%	8%	100%
2012	1,584	244	256	2,084	76%	12%	12%	100%
2013	1,612	258	262	2,132	76%	12%	12%	100%
2014	1,640	274	269	2,183	75%	13%	12%	100%
2015	1,668	291	276	2,235	75%	13%	12%	100%
2016	1,696	308	282	2,286	74%	13%	12%	100%
2017	1,711	475	294	2,480	69%	19%	12%	100%
2018	1,740	516	301	2,557	68%	20%	12%	100%
2019	1,770	562	309	2,641	67%	21%	12%	100%
2020	1,800	611	317	2,728	66%	22%	12%	100%
2021	1,832	664	324	2,820	65%	24%	11%	100%
Growth 2012-2021	17,053	4,203	2,890	24,146	71%	17%	12%	100%

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

**APPENDIX A
TABLE 5
MUNICIPAL SIMCOE COUNTY
HISTORICAL HOUSEHOLDS BY PERIOD OF CONSTRUCTION**

Dwelling Unit Type	Period of Construction											Pre 2006	2006-2016	Total
	Pre 1945	1946-1960	1961-1970	1971-1980	1981-1990	1991-1995	1996-2000	2001-2005	2006-2010	2011-2016				
<i>Singles & Semis</i>														
Household Population	32,485	28,075	30,780	53,295	56,970	29,580	41,330	49,240	36,685	30,940	321,755	67,625	389,380	
Households	13,135	12,205	12,525	20,405	20,710	10,675	14,225	16,350	12,225	10,020	120,230	22,245	142,475	
Household Size	2.47	2.30	2.46	2.61	2.75	2.77	2.91	3.01	3.00	3.09	2.68	3.04	2.73	
<i>Rows</i>														
Household Population	185	605	1,220	3,385	3,835	2,460	3,900	4,570	4,820	4,575	20,160	9,395	29,555	
Households	85	200	495	1,405	1,675	1,030	1,605	1,845	2,005	1,910	8,340	3,915	12,255	
Household Size	2.18	3.03	2.46	2.41	2.29	2.39	2.43	2.48	2.40	2.40	2.42	2.40	2.41	
<i>Apartments (no duplex)</i>														
Household Population	4,180	3,440	4,510	6,580	5,660	2,840	1,675	1,960	2,500	2,135	30,845	4,635	35,480	
Households	2,530	2,060	2,850	3,965	3,515	1,710	980	1,210	1,605	1,325	18,820	2,930	21,750	
Household Size	1.65	1.67	1.58	1.66	1.61	1.66	1.71	1.62	1.56	1.61	1.64	1.58	1.63	
<i>Duplex</i>														
Household Population	2,200	2,005	1,635	2,515	2,645	1,470	1,590	1,545	740	300	15,605	1,040	16,645	
Households	995	920	715	1,040	1,120	605	625	615	300	125	6,635	425	7,060	
Household Size	2.21	2.18	2.29	2.42	2.36	2.43	2.54	2.51	2.47	2.40	2.35	2.45	2.36	
<i>All Units (excludes duplex)</i>														
Household Population	36,850	32,120	36,510	63,260	66,465	34,880	46,905	55,770	44,005	37,650	372,760	81,655	454,415	
Households	15,750	14,465	15,870	25,775	25,900	13,415	16,810	19,405	15,835	13,255	147,390	29,090	176,480	
Household Size	2.34	2.22	2.30	2.45	2.57	2.60	2.79	2.87	2.78	2.84	2.53	2.81	2.57	

Source: Statistics Canada, 2016 National Household Survey Special Run.

**APPENDIX A
TABLE 6
MUNICIPAL SIMCOE COUNTY
HISTORICAL PLACE OF WORK EMPLOYMENT**

Mid-Year	Population-Related	Annual Growth	Employment Land	Annual Growth	Major Office	Annual Growth	Rural	Annual Growth	Total For DC Study	Annual Growth
2006	42,178		19,350		1,199		23,631		86,358	
2007	42,816	638	18,690	(660)	1,203	4	23,713	82	86,422	64
2008	43,464	648	18,052	(638)	1,208	5	23,796	83	86,520	98
2009	44,121	657	17,436	(616)	1,213	5	23,879	83	86,649	129
2010	44,788	667	16,841	(595)	1,218	5	23,963	84	86,810	161
2011	45,466	678	16,267	(574)	1,223	5	24,047	84	87,003	193
2012	46,566	1,100	16,972	705	1,227	4	24,221	174	88,986	1,983
2013	47,693	1,127	17,707	735	1,232	5	24,396	175	91,028	2,042
2014	48,847	1,154	18,474	767	1,237	5	24,573	177	93,131	2,103
2015	50,029	1,182	19,274	800	1,242	5	24,751	178	95,296	2,165
2016	51,240	1,211	20,109	835	1,247	5	24,930	179	97,527	2,231
2017	52,535	1,295	19,891	(218)	1,253	6	24,968	38	98,647	1,120
2018	53,863	1,328	19,676	(215)	1,258	5	25,006	38	99,803	1,156
2019	55,224	1,361	19,463	(213)	1,263	5	25,044	38	100,994	1,191
2020	56,620	1,396	19,252	(211)	1,268	5	25,082	38	102,222	1,228
2021	58,051	1,431	19,044	(208)	1,273	5	25,119	37	103,487	1,265
Growth 2012-2021		12,585		2,776		51		1,072		16,484

Note: Employment Values Include No Fixed Place of Work Employment

Source: Statistics Canada, Census of Canada

APPENDIX A												
TABLE 7												
MUNICIPAL SIMCOE COUNTY												
POPULATION & DWELLING UNIT FORECAST SUMMARY												
Mid-Year	Census Population	Annual Growth	Occupied Households	Annual Growth	AV. Household Size (PPU)	Recreational / Seasonal Dwellings	Annual Growth	Non-Permanent HH Size (PPU)	Total Private Dwellings(DC)	Annual Growth	Adjusted Population	Annual Growth
2021	338,613	7,123	129,692	2,800	2.61	15,765	0	2.57	145,457	2,728	379,206	7,123
2022	345,924	7,311	132,492	2,800	2.61	15,765	0	2.57	148,257	2,800	386,517	7,311
2023	353,235	7,311	135,292	2,800	2.61	15,765	0	2.57	151,057	2,800	393,828	7,311
2024	360,545	7,311	138,092	2,800	2.61	15,765	0	2.57	153,857	2,800	401,138	7,311
2025	367,856	7,311	140,892	2,800	2.61	15,765	0	2.57	156,657	2,800	408,449	7,311
2026	375,166	7,311	143,692	2,800	2.61	15,765	0	2.57	159,457	2,800	415,759	7,311
2027	382,477	7,311	146,492	2,800	2.61	15,765	0	2.57	162,257	2,800	423,070	7,311
2028	389,787	7,311	149,292	2,800	2.61	15,765	0	2.57	165,057	2,800	430,380	7,311
2029	397,098	7,311	152,092	2,800	2.61	15,765	0	2.57	167,857	2,800	437,691	7,311
2030	404,408	7,311	154,892	2,800	2.61	15,765	0	2.57	170,657	2,800	445,001	7,311
2031	411,719	7,311	157,692	2,800	2.61	15,765	0	2.57	173,457	2,800	452,312	7,311
2032	418,333	6,614	160,673	2,981	2.60	15,765	0	2.57	176,438	2,981	458,926	6,614
2033	425,053	6,720	163,710	3,037	2.60	15,765	0	2.57	179,475	3,037	465,646	6,720
2034	431,881	6,828	166,804	3,094	2.59	15,765	0	2.57	182,569	3,094	472,474	6,828
2035	438,819	6,938	169,957	3,153	2.58	15,765	0	2.57	185,722	3,153	479,412	6,938
2036	445,868	7,049	173,169	3,212	2.57	15,765	0	2.57	188,934	3,212	486,461	7,049
2037	453,030	7,162	176,442	3,273	2.57	15,765	0	2.57	192,207	3,273	493,623	7,162
2038	460,308	7,278	179,777	3,335	2.56	15,765	0	2.57	195,542	3,335	500,901	7,278
2039	467,702	7,394	183,175	3,398	2.55	15,765	0	2.57	198,940	3,398	508,295	7,394
2040	475,215	7,513	186,637	3,462	2.55	15,765	0	2.57	202,402	3,462	515,808	7,513
2041	482,849	7,634	190,165	3,528	2.54	15,765	0	2.57	205,930	3,528	523,442	7,634
Growth 2022-2031		73,105		28,000			0			28,000		73,105
Growth 2022-2041		144,236		60,473			0			60,473		144,236

Source: Schedule 3 of Growth Plan & Hemson Estimates

APPENDIX A			
TABLE 8			
MUNICIPAL SIMCOE COUNTY			
EMPLOYMENT FORECAST SUMMARY			
Mid-Year	Place of Work Employment	Annual Growth	Activity Rate
2021	103,487		30.6%
2022	105,530	2,043	30.5%
2023	107,638	2,108	30.5%
2024	109,815	2,177	30.5%
2025	112,063	2,248	30.5%
2026	114,387	2,324	30.5%
2027	116,317	1,930	30.4%
2028	118,289	1,972	30.3%
2029	120,303	2,014	30.3%
2030	122,360	2,057	30.3%
2031	124,462	2,102	30.2%
2032	126,643	2,181	30.3%
2033	128,876	2,233	30.3%
2034	131,160	2,284	30.4%
2035	133,497	2,337	30.4%
2036	135,889	2,392	30.5%
2037	138,057	2,168	30.5%
2038	140,268	2,211	30.5%
2039	142,526	2,258	30.5%
2040	144,830	2,304	30.5%
2041	147,180	2,350	30.5%
Growth 2022-2031		20,975	
Growth 2022-2041		43,693	

Source: Schedule 3 of Growth Plan & Hemson Estimates

APPENDIX A
TABLE 9
MUNICIPAL SIMCOE COUNTY
FORECAST OF DWELLING UNITS BY UNIT TYPE

Mid-Year	Occupied Households				Non-Permanent Dwellings	Total Private Dwellings	Shares By Unit Type			
	Singles/Semis	Rows	Apartments	Total			Singles/Semi	Rows	Apartments	Total
2021	108,941	7,782	12,969	129,692	15,765	145,457	84%	6%	10%	100%
2022	109,968	9,274	13,249	132,492	15,765	148,257	83%	7%	10%	100%
2023	112,292	9,470	13,529	135,292	15,765	151,057	83%	7%	10%	100%
2024	114,616	9,666	13,809	138,092	15,765	153,857	83%	7%	10%	100%
2025	115,531	11,271	14,089	140,892	15,765	156,657	82%	8%	10%	100%
2026	117,827	11,495	14,369	143,692	15,765	159,457	82%	8%	10%	100%
2027	120,123	11,719	14,649	146,492	15,765	162,257	82%	8%	10%	100%
2028	120,927	11,943	16,422	149,292	15,765	165,057	81%	8%	11%	100%
2029	123,195	12,167	16,730	152,092	15,765	167,857	81%	8%	11%	100%
2030	125,463	12,391	17,038	154,892	15,765	170,657	81%	8%	11%	100%
2031	127,731	12,615	17,346	157,692	15,765	173,457	81%	8%	11%	100%
2032	128,538	14,461	17,674	160,673	15,765	176,438	80%	9%	11%	100%
2033	130,968	14,734	18,008	163,710	15,765	179,475	80%	9%	11%	100%
2034	133,443	15,012	18,348	166,804	15,765	182,569	80%	9%	11%	100%
2035	135,966	15,296	18,695	169,957	15,765	185,722	80%	9%	11%	100%
2036	136,804	17,317	19,049	173,169	15,765	188,934	79%	10%	11%	100%
2037	139,389	17,644	19,409	176,442	15,765	192,207	79%	10%	11%	100%
2038	142,024	17,978	19,775	179,777	15,765	195,542	79%	10%	11%	100%
2039	142,877	18,318	21,981	183,175	15,765	198,940	78%	10%	12%	100%
2040	145,577	18,664	22,396	186,637	15,765	202,402	78%	10%	12%	100%
2041	148,329	19,017	22,820	190,165	15,765	205,930	78%	10%	12%	100%

Source: Schedule 3 of Growth Plan & Hemson Estimates

APPENDIX A						
TABLE 10						
MUNICIPAL SIMCOE COUNTY						
FORECAST OF HOUSEHOLD GROWTH BY UNIT TYPE						
Mid-Year	Growth in Occupied Households by Unit Type				Non-Dwellings	Total Private Dwellings
	Singles/Semis	Rows	Apartments	Total		
2021	2,292	164	273	2,728	0	2,728
2022	1,027	1,493	280	2,800	0	2,800
2023	2,324	196	280	2,800	0	2,800
2024	2,324	196	280	2,800	0	2,800
2025	915	1,605	280	2,800	0	2,800
2026	2,296	224	280	2,800	0	2,800
2027	2,296	224	280	2,800	0	2,800
2028	803	224	1,773	2,800	0	2,800
2029	2,268	224	308	2,800	0	2,800
2030	2,268	224	308	2,800	0	2,800
2031	2,268	224	308	2,800	0	2,800
2032	808	1,845	328	2,981	0	2,981
2033	2,430	273	334	3,037	0	3,037
2034	2,475	278	340	3,094	0	3,094
2035	2,522	284	347	3,153	0	3,153
2036	838	2,021	353	3,212	0	3,212
2037	2,586	327	360	3,273	0	3,273
2038	2,635	334	367	3,335	0	3,335
2039	853	340	2,206	3,398	0	3,398
2040	2,700	346	415	3,462	0	3,462
2041	2,752	353	423	3,528	0	3,528
Growth 2022-2031	18,789	4,834	4,377	28,000	0	28,000
Growth 2022-2041	39,387	11,235	9,851	60,473	0	60,473

Source: Hemson Consulting Ltd., 2021

APPENDIX A
TABLE 11
MUNICIPAL SIMCOE COUNTY
POPULATION GROWTH IN NEW HOUSEHOLDS BY UNIT TYPE *

Mid-Year	Shares By Unit Type				Non-Permanent Dwellings	Total for DC Study
	Singles/Semis	Rows	Apartments	Total Occupied		
2021	6,966	393	445	7,804	0	7,804
2022	3,122	3,583	456	7,162	0	7,162
2023	7,065	470	456	7,992	0	7,992
2024	7,065	470	456	7,992	0	7,992
2025	2,782	3,852	456	7,090	0	7,090
2026	6,980	538	456	7,974	0	7,974
2027	6,980	538	456	7,974	0	7,974
2028	2,441	538	2,890	5,869	0	5,869
2029	6,895	538	502	7,934	0	7,934
2030	6,895	538	502	7,934	0	7,934
2031	6,895	538	502	7,934	0	7,934
2032	2,456	4,429	534	7,419	0	7,419
2033	7,386	656	545	8,587	0	8,587
2034	7,525	668	555	8,748	0	8,748
2035	7,668	681	565	8,914	0	8,914
2036	2,547	4,850	576	7,973	0	7,973
2037	7,860	786	587	9,233	0	9,233
2038	8,009	800	598	9,408	0	9,408
2039	2,592	816	3,595	7,003	0	7,003
2040	8,209	831	677	9,717	0	9,717
2041	8,366	847	690	9,902	0	9,902
Growth 2022-2031	57,119	11,601	7,134	75,855	0	75,855
Growth 2022-2041	119,738	26,964	16,056	162,758	0	162,758

*Based on PPU's 3.04 2.40 1.63

Source: Hemson Consulting Ltd., 2021

APPENDIX A
TABLE 12
MUNICIPAL SIMCOE COUNTY
FORECAST OF PLACE OF WORK EMPLOYMENT

Mid-Year	Population-Related	Annual Growth	Employment Land	Annual Growth	Major Office	Annual Growth	Rural-Based	Annual Growth	Total For DC Study	Annual Growth
2021	58,051	1,431	19,044	(208)	1,273	5	25,119	37	103,487	1,265
2022	58,968	917	20,017	973	1,305	32	25,240	121	105,530	2,043
2023	59,900	932	21,040	1,023	1,337	32	25,361	121	107,638	2,108
2024	60,847	947	22,115	1,075	1,370	33	25,483	122	109,815	2,177
2025	61,809	962	23,245	1,130	1,404	34	25,605	122	112,063	2,248
2026	62,787	978	24,434	1,189	1,439	35	25,728	123	114,387	2,324
2027	63,921	1,134	25,129	695	1,478	39	25,789	61	116,317	1,930
2028	65,076	1,155	25,844	715	1,518	40	25,851	62	118,289	1,972
2029	66,252	1,176	26,579	735	1,559	41	25,913	62	120,303	2,014
2030	67,449	1,197	27,335	756	1,601	42	25,975	62	122,360	2,057
2031	68,667	1,218	28,112	777	1,645	44	26,037	62	124,462	2,102
2032	69,831	1,164	29,037	925	1,675	30	26,100	63	126,643	2,181
2033	71,015	1,184	29,993	956	1,705	30	26,163	63	128,876	2,233
2034	72,219	1,204	30,980	987	1,735	30	26,226	63	131,160	2,284
2035	73,443	1,224	31,999	1,019	1,766	31	26,289	63	133,497	2,337
2036	74,687	1,244	33,052	1,053	1,797	31	26,353	64	135,889	2,392
2037	75,817	1,130	34,003	951	1,826	29	26,411	58	138,057	2,168
2038	76,963	1,146	34,981	978	1,855	29	26,469	58	140,268	2,211
2039	78,127	1,164	35,987	1,006	1,885	30	26,527	58	142,526	2,258
2040	79,308	1,181	37,022	1,035	1,915	30	26,585	58	144,830	2,304
2041	80,507	1,199	38,085	1,063	1,945	30	26,643	58	147,180	2,350
Growth 2022-2031		10,617		9,069		372		918		20,975
Growth 2022-2041		22,456		19,041		672		1,523		43,693

Note: Includes No Fixed Place of Work Employment

APPENDIX A					
TABLE 13					
MUNICIPAL SIMCOE COUNTY					
NON-RESIDENTIAL SPACE FORECAST					
Mid-Year	Non-Residential Space in m ²				Total For DC Study
	Population-Related	Employment Land	Major Office	Rural	
2021	71,528	-20,833	147	0	50,842
2022	45,872	97,333	852	0	144,057
2023	46,600	102,300	864	0	149,764
2024	47,350	107,500	891	0	155,741
2025	48,100	113,000	918	0	162,018
2026	48,875	118,945	932	0	168,752
2027	56,725	69,455	1,066	0	127,246
2028	57,750	71,500	1,080	0	130,330
2029	58,800	73,500	1,107	0	133,407
2030	59,850	75,600	1,134	0	136,584
2031	60,906	77,719	1,198	0	139,823
2032	58,194	92,481	800	0	151,475
2033	59,200	95,600	810	0	155,610
2034	60,200	98,700	810	0	159,710
2035	61,200	101,900	837	0	163,937
2036	62,217	105,332	829	0	168,378
2037	56,483	95,068	791	0	152,342
2038	57,300	97,800	783	0	155,883
2039	58,200	100,600	810	0	159,610
2040	59,050	103,500	810	0	163,360
2041	59,937	106,273	822	0	167,032
Growth 2022-2031	530,827	906,853	10,042	0	1,447,722
Growth 2022-2041	1,122,809	1,904,107	18,144	0	3,045,059

Employment Density Assumptions	
Population-Related	50.0 m ² per employee
Employment Land	100.0 m ² per employee
Major Office	27.0 m ² per employee
Rural	- m ² per employee

Source: Hemson Estimates, 2021

APPENDIX B
GENERAL SERVICES
TECHNICAL APPENDIX

GENERAL SERVICES – TECHNICAL APPENDIX

This appendix provides the detailed analysis undertaken to establish the development charge rates for each of the eligible general services provided by the County of Simcoe. Six services have been analysed as part of this Development Charges (DC) Background Study:

Appendix B.1 Library Services

Appendix B.2 Paramedic Services

Appendix B.3 Long Term Care & Senior Services

Appendix B.4 Social Housing

Appendix B.5 Solid Waste Management Services

Appendix B.6 Development Related Studies

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

TABLE 1 HISTORICAL SERVICE LEVELS

Table 1 presents the data used to determine the ten-year historical service level. The *DCA* and *Ontario Regulation 82/98* require that development charges be set at a level no higher than the average service level provided in a municipality over the ten-year period immediately preceding the preparation of the background study, on a service by service basis. For the purpose of this study, the historical inventory period is defined as 2012–2031.

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

also the quality (replacement value or cost) of service provided by the municipality in the past. Both the quantitative and qualitative aspects of service levels used in the current analysis are based on information provided by County staff in consultation with Hemson Consulting Ltd. This information is generally based on historical records and experience with costs to acquire or construct similar facilities, equipment and infrastructure.

The cost per hectare of land used in the inventory of capital assets for each service in this study varies based on whether facilities are located in North or South Simcoe. North Simcoe is defined as any lands north of County Road 90. Facilities located in South Simcoe have been allocated a cost of \$1.50 million per hectare. The land cost in North Simcoe is slightly less at \$1.20 million. These figures were sourced from the *Background Land Value Report* prepared in September 2013 by Andrew, Thompson & Associates for the County's 2013 Education Development Charges Background Study and have been indexed to reflect more recent land costs. Acquisition costs were provided for each lower tier municipality based on market research and recent land transactions.

The approach used to calculate service levels and maximum funding envelopes is described as follows: for those services with only a residential impact (Library, Long Term Care, and Social Housing), the service level measure of net population has been utilized. For the remaining services that levy both a residential and non-residential charge, the service level measure of net population plus employment has been utilized.

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

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

TABLE 2 2022 – 2031 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF THE “UNADJUSTED” DEVELOPMENT CHARGES

The *DCA* requires that Council express its intent to provide capital facilities to support future development. Based on the development forecasts presented in Appendix A, County staff in collaboration with consultants, have created a growth-related capital forecast that sets out the projects required to service anticipated development for the ten-year period from 2022–2031.

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

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

The capital program less any replacement shares or benefit to existing shares yields the development-related costs. Although deemed development-related, not all of the net development-related capital program may be recoverable from development charges in the period from 2022 to 2031. For some services, reserve fund balances collected from prior growth may be available to fund a share of the program. In addition, a portion of the capital program may service growth occurring beyond 2031. This portion of the capital program is deemed “pre-built” service capacity and is considered as committed excess capacity to be recovered under future development charges, or is a service level increase.

The remaining portion of the net capital program represents the development-related cost that may be included in the DC calculation. In all cases, this amount is equal to or less than the maximum allowable capital amount as calculated at the end of Table 1. The result is the discounted development-related net capital costs eligible for recovery against growth over the forecast period from 2022 to 2031.

Calculation of the Unadjusted Development Charges Rates

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

The first step in determining the unadjusted development charge rate is to allocate the development-related net capital cost between the residential and non-residential sectors. For all general services with the exception of Library, Long Term Care and Social Housing, the development-related costs have been apportioned as 78 per cent residential and 22 per cent non-residential. This apportionment is based on the anticipated shares of population growth in new units and employment growth in new space over the ten-year forecast period.

The development-related costs associated with Library, Long Term Care and Social Housing have been allocated 100 per cent to the residential sector, as the need for these services is driven by residential development.

The residential share of the 2022–2031 DC eligible cost is then divided by the forecasted population growth in new dwelling units. This gives the unadjusted residential development charge per capita. The non-residential development-related net capital cost is divided by the forecasted increase in non-residential gross floor area (GFA) net of re-occupation of existing vacant non-residential space. This yields a charge per square metre of new non-residential development.

TABLE 3 CASH FLOW ANALYSIS

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

In order to determine appropriate development charge rates reflecting borrowing and earnings necessary to support the net development-related funding requirement, assumptions are used for the inflation rate and interest rate. An inflation rate of 2.0 per cent

is used for the funding requirements, an interest rate of 5.5 per cent is used for borrowing on the funds and an interest rate of 3.5 per cent is applied to positive balances.

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

APPENDIX B.1

LIBRARY SERVICES

APPENDIX B.1 - LIBRARY SERVICES

The County of Simcoe Library Co-operative offers a unique service to all of the municipal public library boards in the County. Currently, there are fourteen separate library boards comprising twenty-eight libraries and branches in Simcoe County. The County Library selects, acquires and processes material to circulate to members of the Co-operative and also provides a central systems administration function.

TABLE 1 HISTORICAL SERVICE LEVELS

Table 1 displays the ten-year historical inventory for buildings, land, vehicles, materials and furniture and equipment (excluding computer equipment) for Library Services in the County of Simcoe. The Co-operative operates out of nearly 1,800 square feet in the County's Administration Centre. The space is valued at \$627,100. The library's portion of the Administration Centre occupies approximately 0.05 hectares of land, which is worth approximately \$75,000. The Co-operative owns one delivery van, which is used to circulate collection materials to various library branches across the County. The vehicle is valued at \$60,000. Collection materials include hardcover books, CDs, DVDs, e-books, video games, large print books. The combined value of all collection materials offered by the County's service amounted to \$983,700 in 2021. Finally, the total value of all furniture and equipment, not including computer equipment adds approximately \$118,100 to the total value of the inventory.

The 2021 combined replacement value of the inventory of capital assets for Library Services is \$1.86 million, resulting in a ten-year historical average service level of \$5.85 per capita. This historical service level, multiplied by the ten-year net population growth (73,105), results in a ten-year maximum allowable funding envelope of \$427,666.

TABLE 2 2022–2031 DEVELOPMENT-RELATED CAPITAL PROGRAM & CALCULATION OF THE “UNADJUSTED” DEVELOPMENT CHARGES

A development-related capital program has been established for Library Services and includes the ongoing acquisition of additional collection materials. The cost totals \$244,000 and is calculated by applying the historical average service level of \$5.85 per capita to the anticipated population growth in the next ten years of 73,105 people. However, a charge has not been calculated for Library Services and no rate is included in the 2021 DC By-law.

LIBRARY SERVICES SUMMARY

10-year Hist. Service Level per capita	2022 - 2031 Development-Related Capital Program		Unadjusted Development Charge		Adjusted Development Charge	
	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$5.85	\$244,000	\$0	\$0.00	\$0.00	\$0.00	\$0.00

APPENDIX B.1

TABLE 1

COUNTY OF SIMCOE
INVENTORY OF CAPITAL ASSETS
LIBRARY SERVICES

BUILDINGS Branch Name	# of Square Feet										UNIT COST (\$/sq. ft.)
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
County Library Co-operative	1,792	1,792	1,792	1,792	1,792	1,792	1,792	1,792	1,792	1,792	\$350
Total (sq.ft.)	1,792	1,792	1,792	1,792	1,792	1,792	1,792	1,792	1,792	1,792	
Total (\$000)	\$627.1	\$627.1	\$627.1	\$627.1	\$627.1	\$627.1	\$627.1	\$627.1	\$627.1	\$627.1	\$627.1

LAND Branch Name	# of Hectares										UNIT COST (\$/ha)
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
County Library Co-operative	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$1,500,000
Total (ha)	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	
Total (\$000)	\$75.0	\$75.0	\$75.0	\$75.0	\$75.0	\$75.0	\$75.0	\$75.0	\$75.0	\$75.0	\$75.0

VEHICLES Type of Vehicle	# of Vehicles										UNIT COST (\$/vehicle)
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Cargo Van	1	1	1	1	1	1	1	1	1	1	\$60,000
Total (#)	1	1	1	1	1	1	1	1	1	1	
Total (\$000)	\$60.0	\$60.0	\$60.0	\$60.0	\$60.0	\$60.0	\$60.0	\$60.0	\$60.0	\$60.0	\$60.0

MATERIALS Type of Collection	Total Value of Collection Materials (\$)									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
All Materials	\$1,134,025	\$1,287,033	\$1,401,371	\$1,576,995	\$1,751,983	\$807,040	\$843,950	\$899,638	\$939,638	\$983,663
Total (\$000)	\$1,134.0	\$1,287.0	\$1,401.4	\$1,577.0	\$1,752.0	\$807.0	\$844.0	\$899.6	\$939.6	\$983.7

FURNITURE AND EQUIPMENT Branch Name	Total Value of Furniture and Equipment (\$)									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
County Library Co-operative	\$118,100	\$118,100	\$118,100	\$118,100	\$118,100	\$118,100	\$118,100	\$118,100	\$118,100	\$118,100
Total (\$000)	\$118.1	\$118.1	\$118.1	\$118.1	\$118.1	\$118.1	\$118.1	\$118.1	\$118.1	\$118.1



**APPENDIX B.1
TABLE 1**

**COUNTY OF SIMCOE
CALCULATION OF MAXIMUM ALLOWABLE
LIBRARY SERVICES**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Historic Population	328,442	332,692	337,052	341,523	346,108	352,037	358,512	365,188	372,084	379,206

INVENTORY SUMMARY (\$000)

Buildings	\$627.1	\$627.1	\$627.1	\$627.1	\$627.1	\$627.1	\$627.1	\$627.1	\$627.1	\$627.1
Land	\$75.0	\$75.0	\$75.0	\$75.0	\$75.0	\$75.0	\$75.0	\$75.0	\$75.0	\$75.0
Vehicles	\$60.0	\$60.0	\$60.0	\$60.0	\$60.0	\$60.0	\$60.0	\$60.0	\$60.0	\$60.0
Materials	\$1,134.0	\$1,287.0	\$1,401.4	\$1,577.0	\$1,752.0	\$807.0	\$844.0	\$899.6	\$939.6	\$983.7
Furniture And Equipment	\$118.1	\$118.1	\$118.1	\$118.1	\$118.1	\$118.1	\$118.1	\$118.1	\$118.1	\$118.1
Total (\$000)	\$2,014.2	\$2,167.2	\$2,281.6	\$2,457.2	\$2,632.2	\$1,687.2	\$1,724.1	\$1,779.8	\$1,819.8	\$1,863.9

SERVICE LEVEL (\$/capita)

**Average
Service
Level**

Buildings	\$1.91	\$1.88	\$1.86	\$1.84	\$1.81	\$1.78	\$1.75	\$1.72	\$1.69	\$1.65	\$1.79
Land	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.21
Vehicles	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.17
Materials	\$3.5	\$3.9	\$4.2	\$4.6	\$5.1	\$2.3	\$2.4	\$2.5	\$2.5	\$2.6	\$3.34
Furniture And Equipment	\$0.36	\$0.35	\$0.35	\$0.35	\$0.34	\$0.34	\$0.33	\$0.32	\$0.32	\$0.31	\$0.34
Total (\$/capita)	\$6.13	\$6.51	\$6.77	\$7.19	\$7.61	\$4.79	\$4.81	\$4.87	\$4.89	\$4.92	\$5.85

**COUNTY OF SIMCOE
CALCULATION OF MAXIMUM ALLOWABLE
LIBRARY SERVICES**

10-Year Funding Envelope Calculation	
10 Year Average Service Level 2012-2021	\$5.85
Net Population Growth 2022-2031	73,105
Maximum Allowable Funding Envelope	\$427,666



APPENDIX B.1
TABLE 2

COUNTY OF SIMCOE
DEVELOPMENT-RELATED CAPITAL PROGRAM
LIBRARY SERVICES

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total Dev. Related Costs	Development Related Costs		
					BTE (%)	Replacement & BTE Shares		Prior Growth*	2022-2031	Other Dev. Related**
1.0 LIBRARY SERVICES										
1.1 Collection Materials										
1.1.1 Additional Materials at Historic Service Levels	Various	\$ 244,000	\$ -	\$ 244,000	0%	\$ -	\$ 244,000	\$ -	\$ -	\$ 244,000
Subtotal Collection Materials		\$ 244,000	\$ -	\$ 244,000		\$ -	\$ 244,000	\$ -	\$ -	\$ 244,000
TOTAL LIBRARY SERVICES		\$ 244,000	\$ -	\$ 244,000		\$ -	\$ 244,000	\$ -	\$ -	\$ 244,000

*Prior growth includes previously committed projects funding and DC reserves.

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

Residential Development Charge Calculation		
Residential Share of 2022 - 2031 DC Eligible Costs	100%	\$0
10 Year Growth in Population in New Units		75,855
Unadjusted Development Charge Per Capita		\$0.00
Non-Residential Development Charge Calculation		
Non-Residential Share of 2022 - 2031 DC Eligible Costs	0%	\$0
10 Year Growth in Square Metres		1,447,722
Unadjusted Development Charge Per Square Metre		\$0.00

2022-2031 Net Funding Envelope	\$427,666
Reserve Fund Balance Balance as at January 1, 2021	\$200

APPENDIX B.2

PARAMEDIC SERVICES

APPENDIX B.2 - PARAMEDIC SERVICES

The County of Simcoe Paramedic Services was established in 2004 and is made up of three main program areas; Logistics, Operations and Performance, and Quality and Development. There are currently 27 paramedic stations and other offices located throughout the County of Simcoe. The County currently manages and operates the Paramedic Services for the Cities of Barrie and Orillia through a cost-sharing agreement. Only the County's share, net of Barrie and Orillia, is used to calculate development charges.

TABLE 1 HISTORICAL SERVICE LEVELS

Table 1 displays the ten-year historical inventory for buildings, land, vehicles and furniture and equipment for Paramedic Services. Paramedic Services in the County are provided to all lower-tier towns and townships, as well as to the separated cities of Barrie and Orillia through a cost sharing agreement. The share of costs allocated to the cities varies each year and is based on a weighted taxable assessment value. In 2021, the County's share was approximately 69 per cent of the costs.

In 2021, the County operated paramedic services out of 27 stations and other facilities, with a combined square footage of 139,861 square feet. The total value of these facilities amounts to \$74.45 million, \$51.61 million of which is a County responsibility. All paramedic stations occupy a total of 12.92 hectares of land, which is worth approximately \$17.38 million. Simcoe County's share of this value is \$12.05 million. The 77 vehicles included in the inventory include ambulances, emergency response vehicles, ATVs and trailers, and are valued at \$13.44 million. The County's share amounts to \$9.32 million.

Finally, the total value of furniture and equipment used by the department at each station totals \$1.03 million, \$711,600 of which is the County's responsibility.

The County of Simcoe's share of the 2021 combined replacement value of the inventory of capital assets is \$73.69 million, resulting in a ten-year historical average service level of \$103.06 per population and employment. The historical service level, multiplied by the ten-year net population and employment growth (94,080), results in a ten-year maximum allowable funding envelope of \$9.70 million.

TABLE 2 2022–2031 DEVELOPMENT-RELATED CAPITAL PROGRAM & CALCULATION OF THE “UNADJUSTED” DEVELOPMENT CHARGES

The 2022 to 2031 development-related capital program totals \$59.01 million and includes the recovery of a negative reserve fund balance, the construction of several new paramedic stations, the associated land acquisition costs, as well as various new fleet acquisitions throughout the ten-year planning period.

The County of Simcoe’s Paramedic Services ten-year capital program includes a number of new station construction, as well as a reorganization and re-location of several existing stations. The County plans to construct a centralized hub paramedic station as well as seven satellite posts. The land acquisition costs total \$11.46 million and the building construction costs total an additional \$31.93 million. Shares to be contributed from the Cities of Barrie and Orillia in the amount of 31 per cent have been deducted from each project, and these shares total \$3.51 million for land acquisition costs and \$9.79 million for building construction costs.

An overall benefit to existing share has been calculated for the land and construction costs in the capital program. The shares are based on future GFA (32,200) and the existing square feet (10,800) of those facilities. The design for many of the projects has not yet been completed and may change and as such, a program-wide benefit to existing has been used of 34 per cent which totals \$10.09 million.

Also included in the development-related capital program for Paramedic Services is additional paramedic fleet to service population growth. The total cost for vehicle acquisitions is \$6.78 million, \$2.08 million of which is to be funded by the Cities of Barrie and Orillia. No benefit-to-existing shares have been deducted as all costs represent additional fleet purchases and relate fully to development.

Shares of the capital program that exceed the maximum allowable funding envelope have been allocated to development beyond the ten-year planning period under review. These costs total \$23.84 million and will be eligible for funding under future development charges.

The remaining DC eligible cost of \$9.70 million will be recovered through development charges during the ten-year planning period between 2022 and 2031. The development-related net capital cost is allocated 78 per cent to residential development (\$7.56 million) and 22 per cent (\$2.13 million) to non-residential development. The residential share of the net development-related capital cost is divided by the ten-year growth in population in new

dwelling units (75,855) to derive an unadjusted charge of \$99.70 per capita. The non-residential share of the net growth related capital cost is divided by the ten-year forecast growth in floor space (1.45 million sq. metres), resulting in an unadjusted charge of \$1.47 per square metre.

TABLE 3 CASH FLOW ANALYSIS

After cash flow consideration, both the residential and non-residential development charges increase to \$116.58 per capita and \$1.71 per square metre, respectively. This reflects the front-ended nature of the capital program.

PARAMEDIC SERVICES SUMMARY						
10-year Hist.	2022 - 2031		Unadjusted		Adjusted	
Service Level	Development-Related Capital Program		Development Charge		Development Charge	
per Pop & Emp.	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$103.06	\$59,009,165	\$9,695,914	\$99.70	\$1.47	\$116.58	\$1.71

APPENDIX B.2

TABLE 1

COUNTY OF SIMCOE
INVENTORY OF CAPITAL ASSETS
PARAMEDIC SERVICES

Weighted Taxable Assessment Excluding Cities of Barrie & Orillia: 69%

BUILDINGS Station Name	# of Square Feet										UNIT COST (\$/sq. ft.)
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Alliston Station	3,120	3,120	3,120	3,120	3,120	5,447	5,447	5,447	5,447	5,447	\$540
Angus Station	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	\$540
Barrie North Station	5,893	5,893	5,893	5,893	5,893	5,893	5,893	5,893	5,893	5,893	\$540
Barrie Tiffin Station	5,246	5,246	5,246	5,246	5,246	5,246	5,246	5,246	5,246	5,246	\$540
Bradford Station	3,120	3,120	3,120	3,120	3,120	3,120	3,120	3,120	3,120	3,120	\$540
Coldwater Station	627	627	627	627	627	627	627	627	627	627	\$540
Collingwood Station	3,026	3,026	3,026	3,026	3,026	3,026	3,026	3,026	6,000	6,000	\$540
Craighurst Station	2,597	2,597	2,597	2,597	2,597	2,597	2,597	2,597	2,597	2,597	\$540
Elmvale Station	600	600	600	600	600	600	600	600	600	3,412	\$540
Midland Station	5,316	5,316	5,316	5,316	5,316	5,316	5,316	5,316	5,316	5,316	\$540
Orillia Station	7,420	7,420	7,420	7,420	7,420	7,420	7,420	9,665	9,665	9,665	\$540
Ramara (Brechin)	-	-	-	-	600	600	600	600	600	600	\$0
Stayner Station	-	5,424	5,424	5,424	5,424	5,424	5,424	5,424	5,424	5,424	\$540
Stroud Station	2,715	2,715	2,715	2,715	2,715	2,715	2,715	2,715	2,715	2,715	\$540
New Tecumseth (Tottenham)	444	444	444	444	444	444	444	444	444	444	\$540
Wasga Beach Station	2,178	2,178	2,178	2,178	2,178	2,178	2,178	2,178	2,178	2,178	\$540
Washago Station	2,597	2,597	2,597	2,597	2,597	2,597	2,597	2,597	2,597	2,597	\$540
Administration Centre	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	\$350
Barrie Simcoe Emergency Services Campus	-	-	-	-	-	-	-	-	60,000	60,000	\$540
Central East Barrie (downtown)	-	-	-	-	-	-	-	-	-	-	\$540
Beeton Station	-	-	-	-	-	-	3,918	3,918	3,918	3,918	\$540
Oro	-	-	-	-	-	150	150	150	150	150	\$540
Innisfil	-	-	-	-	-	600	600	600	600	600	\$540
Penetanguishene	-	-	-	-	-	-	800	800	800	1,050	\$540
Everett/ADJT	-	-	-	-	200	200	200	200	200	200	\$540
Perkinsfield	-	-	-	-	-	500	500	500	500	500	\$540
Bradford Street Warehouse	-	-	-	-	-	-	3,700	3,700	3,700	3,700	\$540
Total (sq.ft.)	53,361	58,785	58,785	58,785	59,585	63,162	71,580	73,825	136,799	139,861	
Total (\$000)	\$28,062.2	\$30,991.3	\$30,991.3	\$30,991.3	\$31,099.3	\$33,030.7	\$37,576.4	\$38,788.7	\$72,794.7	\$74,448.2	
County of Simcoe Share¹ (\$000)	\$18,963.0	\$20,959.1	\$21,062.4	\$21,166.2	\$21,396.7	\$22,749.1	\$25,871.4	\$26,764.9	\$50,260.8	\$51,614.8	

APPENDIX B.2

TABLE 1

COUNTY OF SIMCOE
INVENTORY OF CAPITAL ASSETS
PARAMEDIC SERVICES

LAND Station Name	# of Hectares										UNIT COST (\$/ha)
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Alliston Station	0.43	0.43	0.43	0.43	0.43	0.58	0.58	0.58	0.58	0.58	\$1,500,000
Angus Station	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	\$1,500,000
Barrie North Station	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	\$1,500,000
Barrie Tiffin Station	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	\$1,500,000
Bradford Station	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	\$1,500,000
Coldwater Station	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	\$1,200,000
Collingwood Station	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.28	0.28	\$1,200,000
Craighurst Station	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	\$1,200,000
Elmvale Station	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.29	\$1,200,000
Midland Station	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	\$1,200,000
Orillia Station	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.24	0.24	0.24	\$1,200,000
Ramara (Brechin)	-	-	-	-	0.01	0.01	0.01	0.01	0.01	0.01	\$1,200,000
Stayner Station	-	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64	\$1,200,000
Stroud Station	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	\$1,500,000
New Tecumseth (Tottenham)	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	\$1,500,000
Wasga Beach Station	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	\$1,200,000
Washago Station	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	\$1,200,000
Administration Centre	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$1,500,000
Barrie Simcoe Emergency Services Campus	-	-	-	-	-	2.29	2.29	2.29	2.29	2.29	\$1,500,000
Central East Barrie (downtown)	-	-	-	-	-	-	-	0.03	0.03	0.03	\$1,500,000
Beeton Station	-	-	-	-	-	-	-	0.55	0.55	0.55	\$1,500,000
Oro	-	-	-	-	-	0.0014	0.0014	0.0014	0.0014	0.001	\$1,200,000
Innisfil	-	-	-	-	-	0.006	0.006	0.006	0.006	0.006	\$1,500,000
Penetanguishene	-	-	-	-	-	-	0.007	0.007	0.007	0.007	\$1,200,000
Everett	-	-	-	-	0.002	0.002	0.002	0.002	0.002	0.002	\$1,500,000
Perkinsfield	-	-	-	-	-	0.005	0.005	0.005	0.005	0.005	\$1,200,000
Bradford Street Warehouse	-	-	-	-	-	-	0.034	0.034	0.034	0.034	\$1,500,000
Total (ha)	9.02	9.66	9.66	9.66	9.67	12.12	12.16	12.62	12.75	12.92	
Total (\$000)	\$11,778.0	\$12,546.0	\$12,546.0	\$12,546.0	\$12,555.5	\$16,227.3	\$16,287.8	\$17,013.8	\$17,169.8	\$17,377.9	
County of Simcoe Share¹ (\$000)	\$7,959.0	\$8,484.7	\$8,526.5	\$8,568.6	\$8,638.3	\$11,176.2	\$11,214.2	\$11,739.8	\$11,854.8	\$12,048.1	

APPENDIX B.2

TABLE 1

COUNTY OF SIMCOE
INVENTORY OF CAPITAL ASSETS
PARAMEDIC SERVICES

VEHICLES Vehicle Type	# of Vehicles										UNIT COST (\$/vehicle)
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Ambulance	39	39	39	41	42	42	42	43	43	46	\$232,000
Emergency Response Vehicle (ERV)	9	9	9	9	9	13	14	16	18	18	\$122,600
Emergency Support Unit (ESU)	2	2	2	2	2	2	2	2	2	2	\$45,800
Logistics Support Vehicle (LSV)	-	-	-	-	2	2	2	2	2	2	\$45,800
Mobile Command Centre	1	1	1	1	1	1	1	1	1	1	\$183,300
Director Vehicle	1	1	1	1	1	1	1	1	1	1	\$40,100
Public Access Defibrillation (PAD) Vehicle	1	1	1	1	1	1	1	1	1	1	\$29,800
ATV	1	1	1	1	1	1	1	2	2	2	\$13,700
ATV Trailer	1	1	1	1	1	1	1	3	2	2	\$2,900
Gator	1	1	1	1	1	1	-	-	-	-	\$68,700
Golf Cart	1	1	1	1	1	1	-	-	-	-	\$5,700
Emergency Support Unit (ESU) Trailer	2	2	2	2	-	-	-	-	-	-	\$9,200
Paramedicine Vehicle	-	-	-	-	-	1	1	1	1	1	\$45,800
Public Relations Vehicle	-	-	-	-	-	1	1	1	1	1	\$45,800
Total (#)	59	59	59	61	62	68	67	73	74	77	
Total (\$000)	\$10,605.6	\$10,605.6	\$10,605.6	\$11,069.6	\$11,374.8	\$11,956.8	\$12,005.0	\$12,501.7	\$12,744.0	\$13,440.0	
County of Simcoe Share¹ (\$000)	\$7,166.7	\$7,172.5	\$7,207.8	\$7,560.2	\$7,826.0	\$8,235.0	\$8,265.5	\$8,626.4	\$8,799.0	\$9,317.9	

APPENDIX B.2

TABLE 1

COUNTY OF SIMCOE
INVENTORY OF CAPITAL ASSETS
PARAMEDIC SERVICES

FURNITURE & EQUIPMENT Station Name	Total Value of Furniture & Equipment (\$)									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Alliston Station	\$ 42,285	\$ 42,285	\$ 42,285	\$ 42,285	\$ 42,285	\$ 53,035	\$ 53,035	\$ 53,035	\$ 53,035	\$ 53,035
Angus Station	\$ 39,280	\$ 39,280	\$ 39,280	\$ 39,280	\$ 39,280	\$ 39,280	\$ 39,280	\$ 39,280	\$ 39,280	\$ 39,280
Barrie North Station	\$ 54,110	\$ 54,110	\$ 54,110	\$ 54,110	\$ 54,110	\$ 54,110	\$ 54,110	\$ 54,110	\$ 54,110	\$ 54,110
Barrie Tiffin Station	\$ 71,125	\$ 71,125	\$ 71,125	\$ 71,125	\$ 71,125	\$ 71,125	\$ 71,125	\$ 71,125	\$ 71,125	\$ 71,125
Bradford Station	\$ 43,955	\$ 43,955	\$ 43,955	\$ 43,955	\$ 43,955	\$ 43,955	\$ 43,955	\$ 43,955	\$ 43,955	\$ 43,955
Coldwater Station	\$ 26,110	\$ 26,110	\$ 26,110	\$ 26,110	\$ 26,110	\$ 26,110	\$ 26,110	\$ 26,110	\$ 26,110	\$ 26,110
Collingwood Station	\$ 44,610	\$ 44,610	\$ 44,610	\$ 44,610	\$ 44,610	\$ 44,610	\$ 44,610	\$ 44,610	\$ 19,287	\$ 19,287
Craighurst Station	\$ 37,250	\$ 37,250	\$ 37,250	\$ 37,250	\$ 37,250	\$ 37,250	\$ 37,250	\$ 37,250	\$ 37,250	\$ 37,250
Elmvale Station	\$ 21,480	\$ 21,480	\$ 21,480	\$ 21,480	\$ 21,480	\$ 21,480	\$ 21,480	\$ 21,480	\$ 21,480	\$ 39,715
Midland Station	\$ 41,435	\$ 41,435	\$ 41,435	\$ 41,435	\$ 41,435	\$ 41,435	\$ 41,435	\$ 41,435	\$ 41,435	\$ 41,435
Orillia Ambulance Station	\$ 74,085	\$ 74,085	\$ 74,085	\$ 74,085	\$ 74,085	\$ 74,085	\$ 74,085	\$ 25,420	\$ 25,420	\$ 25,420
Ramara (Brechin)	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Stayner Station	\$ -	\$ 62,525	\$ 62,525	\$ 62,525	\$ 62,525	\$ 62,525	\$ 62,525	\$ 62,525	\$ 62,525	\$ 62,525
Stroud Ambulance Station	\$ 42,765	\$ 42,765	\$ 42,765	\$ 42,765	\$ 42,765	\$ 42,765	\$ 42,765	\$ 42,765	\$ 42,765	\$ 42,765
New Tecumseth (Tottenham)	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Wasga Beach Ambulance Station	\$ 37,030	\$ 37,030	\$ 37,030	\$ 37,030	\$ 37,030	\$ 37,030	\$ 37,030	\$ 37,030	\$ 37,030	\$ 37,030
Washago Ambulance Station	\$ 37,250	\$ 37,250	\$ 37,250	\$ 37,250	\$ 37,250	\$ 37,250	\$ 37,250	\$ 37,250	\$ 37,250	\$ 37,250
Administration Centre	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Barrie Simcoe Emergency Services Campus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 320,000	\$ 320,000
Beeton Station	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,579	\$ 8,579	\$ 8,579	\$ 8,579
Oro	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Innisfil	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Penetanguishene	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Everett	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Perkinsfield	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Bradford Street Warehouse	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Total (\$000)	\$668.8	\$731.3	\$731.3	\$731.3	\$734.3	\$749.5	\$762.1	\$713.5	\$1,008.1	\$1,026.4
County of Simcoe Share¹ (\$000)	\$451.9	\$494.6	\$497.0	\$499.5	\$505.2	\$516.2	\$524.7	\$492.3	\$696.1	\$711.6

¹ County of Simcoe currently manages and operates the paramedic services for its towns and townships as well as the separated cities (Barrie & Orillia). Cities of Barrie and Orillia have a cost-sharing agreement with the County, and their shares are based on weighted taxable assessment values of 26% and 6% respectively.

APPENDIX B.2

TABLE 1

COUNTY OF SIMCOE
CALCULATION OF SERVICE LEVELS
PARAMEDIC SERVICES

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Historic Population	328,442	332,692	337,052	341,523	346,108	352,037	358,512	365,188	372,084	379,206
Historic Employment	<u>89,012</u>	<u>91,068</u>	<u>93,172</u>	<u>95,324</u>	<u>97,527</u>	<u>98,647</u>	<u>99,803</u>	<u>100,994</u>	<u>102,222</u>	<u>103,487</u>
Historic Population & Employment	417,454	423,760	430,224	436,847	443,635	450,684	458,315	466,182	474,306	482,694

INVENTORY SUMMARY (\$000) - County Share Only

Buildings	\$18,963.0	\$20,959.1	\$21,062.4	\$21,166.2	\$21,396.7	\$22,749.1	\$25,871.4	\$26,764.9	\$50,260.8	\$51,614.8
Land	\$7,959.0	\$8,484.7	\$8,526.5	\$8,568.6	\$8,638.3	\$11,176.2	\$11,214.2	\$11,739.8	\$11,854.8	\$12,048.1
Vehicles	\$7,166.7	\$7,172.5	\$7,207.8	\$7,560.2	\$7,826.0	\$8,235.0	\$8,265.5	\$8,626.4	\$8,799.0	\$9,317.9
Furniture & Equipment	\$451.9	\$494.6	\$497.0	\$499.5	\$505.2	\$516.2	\$524.7	\$492.3	\$696.1	\$711.6
Total (\$000)	\$34,540.6	\$37,110.9	\$37,293.7	\$37,794.4	\$38,366.2	\$42,676.5	\$45,875.8	\$47,623.4	\$71,610.7	\$73,692.3

SERVICE LEVEL (\$/population & employment)

											Average Service Level
Buildings	\$45.43	\$49.46	\$48.96	\$48.45	\$48.23	\$50.48	\$56.45	\$57.41	\$105.97	\$106.93	\$61.78
Land	\$19.07	\$20.02	\$19.82	\$19.61	\$19.47	\$24.80	\$24.47	\$25.18	\$24.99	\$24.96	\$22.24
Vehicles	\$17.17	\$16.93	\$16.75	\$17.31	\$17.64	\$18.27	\$18.03	\$18.50	\$18.55	\$19.30	\$17.85
Furniture & Equipment	\$1.08	\$1.17	\$1.16	\$1.14	\$1.14	\$1.15	\$1.14	\$1.06	\$1.47	\$1.47	\$1.20
Total (\$/population & employment)	\$82.74	\$87.58	\$86.68	\$86.52	\$86.48	\$94.69	\$100.10	\$102.16	\$150.98	\$152.67	\$103.06

COUNTY OF SIMCOE
CALCULATION OF MAXIMUM ALLOWABLE
PARAMEDIC SERVICES

10-Year Funding Envelope Calculation	
10 Year Average Service Level 2012-2021	\$103.06
Net Population & Employment Growth 2022-2031	94,080
Maximum Allowable Funding Envelope	\$9,695,914

APPENDIX B.2
TABLE 2

COUNTY OF SIMCOE
DEVELOPMENT-RELATED CAPITAL PROGRAM
PARAMEDIC SERVICES

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	Development Related Costs		
					BTE (%)	Replacement & BTE Shares		Prior Growth	2022-2031	Other Dev. Related*
2.0 PARAMEDIC SERVICES										
2.1 Recovery of Negative Reserve Fund Balance										
2.1.1 Recovery of Negative Reserve Fund Balance	2022	\$ 8,849,011	\$ -	\$ 8,849,011	0%	\$ -	\$ 8,849,011	\$ -	\$ 8,849,011	\$ -
Subtotal Recovery of Negative Reserve Fund Balance		\$ 8,849,011	\$ -	\$ 8,849,011		\$ -	\$ 8,849,011	\$ -	\$ 8,849,011	\$ -
2.2 New Paramedic Stations - Land										
2.2.1 Bradford	2022	\$ 1,627,956	\$ 499,297	\$ 1,128,659	34%	\$ 378,618	\$ 750,041	\$ -	\$ 750,041	\$ -
2.2.2 Severn	2022	\$ 525,000	\$ 161,019	\$ 363,981	34%	\$ 122,101	\$ 241,881	\$ -	\$ 96,863	\$ 145,018
2.2.3 Waubauskene (Vic Harbour)	2022	\$ 120,000	\$ 36,804	\$ 83,196	34%	\$ 27,909	\$ 55,287	\$ -	\$ -	\$ 55,287
2.2.4 Springwater South	2022	\$ 150,000	\$ 46,005	\$ 103,995	34%	\$ 34,886	\$ 69,109	\$ -	\$ -	\$ 69,109
2.2.5 Central West Barrie	2023	\$ 1,500,000	\$ 460,053	\$ 1,039,947	34%	\$ 348,859	\$ 691,088	\$ -	\$ -	\$ 691,088
2.2.6 Wasaga Beach	2023	\$ 1,050,000	\$ 322,037	\$ 727,963	34%	\$ 244,201	\$ 483,762	\$ -	\$ -	\$ 483,762
2.2.7 Innisfil/Aclona	2024	\$ 2,250,000	\$ 690,080	\$ 1,559,921	34%	\$ 523,288	\$ 1,036,632	\$ -	\$ -	\$ 1,036,632
2.2.8 Tiny/Perkinsfield	2025	\$ 300,000	\$ 92,011	\$ 207,989	34%	\$ 69,772	\$ 138,218	\$ -	\$ -	\$ 138,218
2.2.9 Oro South	2026	\$ 750,000	\$ 230,027	\$ 519,974	34%	\$ 174,429	\$ 345,544	\$ -	\$ -	\$ 345,544
2.2.10 Barrie Big Bay	2027	\$ 1,800,000	\$ 552,064	\$ 1,247,936	34%	\$ 418,631	\$ 829,306	\$ -	\$ -	\$ 829,306
2.2.11 Oro North	2028	\$ 500,000	\$ 153,351	\$ 346,649	34%	\$ 116,286	\$ 230,363	\$ -	\$ -	\$ 230,363
2.2.12 Everett	2030	\$ 500,000	\$ 153,351	\$ 346,649	34%	\$ 116,286	\$ 230,363	\$ -	\$ -	\$ 230,363
2.2.13 Tottenham	2030	\$ 383,523	\$ 117,627	\$ 265,896	34%	\$ 89,197	\$ 176,699	\$ -	\$ -	\$ 176,699
Subtotal New Paramedic Stations - Land		\$ 11,456,479	\$ 3,513,725	\$ 7,942,754		\$ 2,664,462	\$ 5,278,292	\$ -	\$ 846,904	\$ 4,431,388

APPENDIX B.2
TABLE 2

COUNTY OF SIMCOE
DEVELOPMENT-RELATED CAPITAL PROGRAM
PARAMEDIC SERVICES

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	Development Related Costs		
					BTE (%)	Replacement & BTE Shares		Prior Growth	2022-2031	Other Dev. Related*
2.3 New Paramedic Stations - Building Construction										
2.3.1 Wasaga Beach	2024	\$ 2,638,294	\$ 809,170	\$ 1,829,124	34%	\$ 613,595	\$ 1,215,529	\$ -	\$ -	\$ 1,215,529
2.3.2 Springwater South	2022	\$ 2,200,946	\$ 675,035	\$ 1,525,912	34%	\$ 511,880	\$ 1,014,032	\$ -	\$ -	\$ 1,014,032
2.3.3 Bradford	2022	\$ 3,979,313	\$ 1,220,463	\$ 2,758,849	34%	\$ 925,479	\$ 1,833,371	\$ -	\$ -	\$ 1,833,371
2.3.4 Severn	2023	\$ 3,216,638	\$ 986,549	\$ 2,230,089	34%	\$ 748,102	\$ 1,481,987	\$ -	\$ -	\$ 1,481,987
2.3.5 Waubaushe (Vic Harbour)	2023	\$ 2,730,181	\$ 837,352	\$ 1,892,829	34%	\$ 634,965	\$ 1,257,864	\$ -	\$ -	\$ 1,257,864
2.3.6 Central West Barrie	2024	\$ 1,388,422	\$ 425,832	\$ 962,590	34%	\$ 322,909	\$ 639,681	\$ -	\$ -	\$ 639,681
2.3.7 Innisfil/Alcona	2025	\$ 3,040,340	\$ 932,478	\$ 2,107,861	34%	\$ 707,100	\$ 1,400,762	\$ -	\$ -	\$ 1,400,762
2.3.8 Tiny/Perkinsfield	2026	\$ 1,805,162	\$ 553,647	\$ 1,251,515	34%	\$ 419,831	\$ 831,684	\$ -	\$ -	\$ 831,684
2.3.9 Oro South	2027	\$ 3,024,327	\$ 927,567	\$ 2,096,760	34%	\$ 703,376	\$ 1,393,385	\$ -	\$ -	\$ 1,393,385
2.3.10 Barrie Big Bay	2028	\$ 1,373,832	\$ 421,357	\$ 952,475	34%	\$ 319,516	\$ 632,959	\$ -	\$ -	\$ 632,959
2.3.11 Oro North	2029	\$ 1,745,831	\$ 535,450	\$ 1,210,381	34%	\$ 406,032	\$ 804,349	\$ -	\$ -	\$ 804,349
2.3.12 Southwest Barrie	2030	\$ 1,367,158	\$ 419,310	\$ 947,848	34%	\$ 317,963	\$ 629,885	\$ -	\$ -	\$ 629,885
2.3.13 Everett	2031	\$ 1,709,101	\$ 524,185	\$ 1,184,916	34%	\$ 397,490	\$ 787,426	\$ -	\$ -	\$ 787,426
2.3.14 Tottenham	2031	\$ 1,709,101	\$ 524,185	\$ 1,184,916	34%	\$ 397,490	\$ 787,426	\$ -	\$ -	\$ 787,426
Subtotal New Paramedic Stations - Building Construction		\$ 31,928,646	\$ 9,792,580	\$ 22,136,067		\$ 7,425,726	\$ 14,710,340	\$ -	\$ -	\$ 14,710,340
2.4 Development-Related Fleet Acquisitions										
2.4.1 Paramedic Fleet	2022	\$ 482,500	\$ 147,984	\$ 334,516	0%	\$ -	\$ 334,516	\$ -	\$ -	\$ 334,516
2.4.2 Paramedic Fleet	2023	\$ 851,124	\$ 261,041	\$ 590,082	0%	\$ -	\$ 590,082	\$ -	\$ -	\$ 590,082
2.4.3 Paramedic Fleet	2024	\$ 612,125	\$ 187,740	\$ 424,385	0%	\$ -	\$ 424,385	\$ -	\$ -	\$ 424,385
2.4.4 Paramedic Fleet	2025	\$ 743,820	\$ 228,131	\$ 515,689	0%	\$ -	\$ 515,689	\$ -	\$ -	\$ 515,689
2.4.5 Paramedic Fleet	2026	\$ 500,428	\$ 153,482	\$ 346,946	0%	\$ -	\$ 346,946	\$ -	\$ -	\$ 346,946
2.4.6 Paramedic Fleet	2027	\$ 878,279	\$ 269,370	\$ 608,909	0%	\$ -	\$ 608,909	\$ -	\$ -	\$ 608,909
2.4.7 Paramedic Fleet	2028	\$ 630,406	\$ 193,347	\$ 437,059	0%	\$ -	\$ 437,059	\$ -	\$ -	\$ 437,059
2.4.8 Paramedic Fleet	2029	\$ 771,511	\$ 236,624	\$ 534,887	0%	\$ -	\$ 534,887	\$ -	\$ -	\$ 534,887
2.4.9 Paramedic Fleet	2030	\$ 519,070	\$ 159,200	\$ 359,870	0%	\$ -	\$ 359,870	\$ -	\$ -	\$ 359,870
2.4.10 Paramedic Fleet	2031	\$ 785,767	\$ 240,996	\$ 544,771	0%	\$ -	\$ 544,771	\$ -	\$ -	\$ 544,771
Subtotal Development-Related Fleet Acquisitions		\$ 6,775,029	\$ 2,077,915	\$ 4,697,114		\$ -	\$ 4,697,114	\$ -	\$ -	\$ 4,697,114
TOTAL PARAMEDIC SERVICES		\$ 59,009,165	\$ 15,384,220	\$ 43,624,946		\$ 10,090,189	\$ 33,534,757	\$ -	\$ 9,695,914	\$ 23,838,842

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

Residential Development Charge Calculation		
Residential Share of 2022 - 2031 DC Eligible Costs	78%	\$7,562,813
10 Year Growth in Population in New Units		75,855
Unadjusted Development Charge Per Capita		\$99.70
Non-Residential Development Charge Calculation		
Non-Residential Share of 2022 - 2031 DC Eligible Costs	22%	\$2,133,101
10 Year Growth in Square Metres		1,447,722
Unadjusted Development Charge Per Square Metre		\$1.47

2022-2031 Net Funding Envelope	\$9,695,914
Reserve Fund Balance Balance as at January 1, 2021	(\$8,849,011)

APPENDIX B.2
TABLE 3

COUNTY OF SIMCOE
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
PARAMEDIC SERVICES
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)

PARAMEDIC SERVICES	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	\$0.0	(\$6,913.0)	(\$6,326.3)	(\$5,688.0)	(\$5,108.3)	(\$4,365.5)	(\$3,561.4)	(\$2,973.3)	(\$2,055.7)	(\$1,066.1)	
2022-2031 RESIDENTIAL FUNDING REQUIREMENTS											
- Paramedic Services: Non Inflated	\$7,562.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$7,562.8
- Paramedic Services: Inflated	\$7,562.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$7,562.8
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	7,162	7,992	7,992	7,090	7,974	7,974	5,869	7,934	7,934	7,934	75,855
REVENUE											
- DC Receipts: Inflated	\$834.9	\$950.3	\$969.3	\$877.1	\$1,006.2	\$1,026.3	\$770.5	\$1,062.5	\$1,083.7	\$1,105.4	\$9,686.1
INTEREST											
- Interest on Opening Balance	\$0.0	(\$380.2)	(\$347.9)	(\$312.8)	(\$281.0)	(\$240.1)	(\$195.9)	(\$163.5)	(\$113.1)	(\$58.6)	(\$2,093.2)
- Interest on In-year Transactions	(\$185.0)	\$16.6	\$17.0	\$15.3	\$17.6	\$18.0	\$13.5	\$18.6	\$19.0	\$19.3	(\$30.1)
TOTAL REVENUE	\$649.9	\$586.7	\$638.3	\$579.6	\$742.8	\$804.2	\$588.1	\$917.5	\$989.6	\$1,066.1	\$7,562.8
CLOSING CASH BALANCE	(\$6,913.0)	(\$6,326.3)	(\$5,688.0)	(\$5,108.3)	(\$4,365.5)	(\$3,561.4)	(\$2,973.3)	(\$2,055.7)	(\$1,066.1)	\$0.0	

2022 Adjusted Charge Per Capita	\$116.58
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Allocation of Capital Program	
Residential Sector	78.0%
Non-Residential Sector	22.0%
Rates for 2022	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.2
TABLE 3

COUNTY OF SIMCOE
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
PARAMEDIC SERVICES
NON-RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)

PARAMEDIC SERVICES	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	\$0.00	(\$1,938.00)	(\$1,778.13)	(\$1,593.28)	(\$1,380.99)	(\$1,138.32)	(\$955.86)	(\$752.41)	(\$526.48)	(\$276.29)	
2022-2031 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Paramedic Services: Non Inflated	\$2,133.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$2,133.1
- Paramedic Services: Inflated	\$2,133.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$2,133.1
NEW NON-RESIDENTIAL DEVELOPMENT											
- Growth in Square Metres	144,057	149,764	155,741	162,018	168,752	127,246	130,330	133,407	136,584	139,823	1,447,722
REVENUE											
- DC Receipts: Inflated	\$247.0	\$261.9	\$277.8	\$294.8	\$313.1	\$240.9	\$251.6	\$262.7	\$274.3	\$286.5	\$2,710.5
INTEREST											
- Interest on Opening Balance	\$0.0	(\$106.6)	(\$97.8)	(\$87.6)	(\$76.0)	(\$62.6)	(\$52.6)	(\$41.4)	(\$29.0)	(\$15.2)	(\$568.7)
- Interest on In-year Transactions	(\$51.9)	\$4.6	\$4.9	\$5.2	\$5.5	\$4.2	\$4.4	\$4.6	\$4.8	\$5.0	(\$8.8)
TOTAL REVENUE	\$195.1	\$159.9	\$184.8	\$212.3	\$242.7	\$182.5	\$203.5	\$225.9	\$250.2	\$276.3	\$2,133.1
CLOSING CASH BALANCE	(\$1,938.0)	(\$1,778.1)	(\$1,593.3)	(\$1,381.0)	(\$1,138.3)	(\$955.9)	(\$752.4)	(\$526.5)	(\$276.3)	\$0.0	

2022 Adjusted Charge Per Square Metre	\$1.71
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Allocation of Capital Program	
Residential Sector	78.0%
Non-Residential Sector	22.0%
Rates for 2022	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.3

LONG-TERM CARE AND SENIORS SERVICES

APPENDIX B.3 - LONG TERM CARE AND SENIORS SERVICES

The County of Simcoe owns and operates four long term care facilities located in Beeton, Collingwood, Orillia and Penetanguishene. Each of the facilities provide a range of housing and care options, from Life Lease homes to assisted living suites. The Long Term Care component of this service, not including Seniors Services is shared, based on a cost sharing agreement with the County of Simcoe and the separated Cities of Barrie and Orillia. Only the County's share is incorporated into the development charges calculation.

TABLE 1 HISTORICAL SERVICE LEVELS

Table 1 displays the ten-year historical inventory for buildings, land, vehicles and furniture and equipment for Long Term Care and Seniors Services. The buildings and land have been separated by Manors and Villages. Long Term Care services are provided at the manors, which are shared with the Cities of Barrie and Orillia through a cost sharing agreement. In 2021, the County of Simcoe's share was 78.9 per cent of the costs. Seniors Services are provided at the Villages and are operated and funded fully by the County. Therefore, no shares have been deducted from this portion of the inventory.

The County of Simcoe provides long term care services from four manors. In 2021, the total square footage of the manors was 497,104. Georgian Village in Penetanguishene was reconstructed and expanded in 2013 and has both a Manor and a Village component. Common spaces in the facility have been split and allocated to both the manor and village based on total facility gross floor area. 3,168 square feet has been removed from the inventory, which represents excess capacity in Georgian Manor. This share has been calculated based on the negative reserve fund balance that continues to be funded through development charges going forward related to the building's construction in 2013. The excess capacity has been deducted for both the Manor and Village space, based on shares of the expansion. The total Manor square footage in 2021, net of the excess capacity was 493,936 square feet, which at a total of \$410 per square foot results in a total value of \$202.51 million. At 78.9 per cent, the County's share amounts to \$159.84 million.

The four manors occupy 10.45 hectares of land, of which 0.09 is removed as it relates to excess capacity at Georgian Manor. The net 10.36 hectares is valued at \$13.17 million, of which \$10.40 million is the County's responsibility.

Seniors Services are provided at three Simcoe County Villages. The Senior Services component of Georgian Village was built in 2013 as part of the expansion and reconstruction of the old facility. Similar to the Manor, excess capacity in the amount of almost 8,279 square feet has been removed from the inventory to account for the share of the project that continues to be funded through development charges going forward. The total square footage of the Villages, net of the excess capacity is 247,987 square feet. At \$400 per square foot, the buildings are valued at \$99.20 million. The County does not share funding of Senior Services facilities with Barrie and Orillia and, as such, the full \$99.20 million is incorporated into the County's inventory of capital assets.

The Villages occupy approximately 6.52 hectares of land, of which 0.23 hectares is removed for excess capacity considerations. The net 6.29 hectares was valued at \$7.76 million in 2021.

Long Term Care & Seniors Services currently uses 11 vehicles to provide service throughout the County, including passenger buses, vans, and service vehicles. These vehicles had a combined value of \$581,100 in 2021. Finally, the total value of all furniture and equipment at all facilities totals \$8.56 million.

The 2021 combined replacement value of the County's share of the inventory of capital assets for Long Term Care & Seniors Services was \$286.33 million. This results in a ten-year historical average service level of \$774.48 per capita. The historical service level, multiplied by the ten-year net population growth (73,105), results in a ten-year maximum allowable funding envelope of \$56.62 million.

TABLE 2 2022–2031 DEVELOPMENT-RELATED CAPITAL PROGRAM & CALCULATION OF THE “UNADJUSTED” DEVELOPMENT CHARGES

The 2022 to 2031 development-related capital program includes the ongoing recovery of the negative DC reserve fund balance, which relates to the 2013 redevelopment of Simcoe Manor/Village, as well as a provision for future development-related facility space later in the ten-year planning period.

In total, the Long Term Care & Seniors Services capital program amounts to \$208.08 million, which includes \$4.61 million in negative reserve fund balance. A share of \$56.14 million is netted of as it relates to Cities of Barrie and Orillia shares of the Simcoe Manor/Village Redevelopment project. The net municipal cost is therefore \$151.94 million.

Of the net municipal cost, \$102.98 million or 70 per cent has been identified as replacement or benefit to existing. The redevelopment project includes a mix of redevelopment of existing beds and space and net new additional space to service development. Based on the current level of service provided by the County and the forecasted growth, 53 per cent is related to benefitting the existing and 47 per cent related to growth. As noted above, this share is applied to various components of the project, but as some projects are entirely related to existing population and are 100 per cent benefitting the existing, the higher weighted benefit to existing share of 70 per cent is used in the capital program. The resulting DC eligible cost is \$48.96 million.

The remaining \$48.96 million is related to development in the 2022–2031 planning period and is eligible for DC recovery. It is noted that the \$48.96 million in DC recoverable costs is below maximum allowable funding envelope of \$56.62 million discussed above. The development-related net capital cost is allocated entirely to residential development. Therefore, residential DC eligible capital costs are divided by the ten-year growth in population in new dwelling units (75,855) to derive an unadjusted charge of \$645.45 per capita.

TABLE 3 CASH FLOW ANALYSIS

After cash flow consideration, the residential calculated charge increases to \$646.24 per capita. This increase reflects the front-ended nature of the timing of anticipated capital projects.

The following table summarizes the calculation of the Long Term Care & Senior Services development charge:

LONG TERM CARE & SENIORS SERVICES SUMMARY						
10-year Hist.	2022 - 2031		Unadjusted		Adjusted	
Service Level per capita	Development-Related Capital Program		Development Charge		Development Charge	
	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$774.48	\$208,079,375	\$48,960,800	\$645.45	\$0.00	\$646.24	\$0.00

APPENDIX B.3

TABLE 1

COUNTY OF SIMCOE
INVENTORY OF CAPITAL ASSETS
LONG TERM CARE & SENIORS SERVICES

BUILDINGS - MANORS Facility Name	# of Square Feet										UNIT COST (\$/sq. ft.)
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Georgian Manor - Penetanguishene	68,782	68,782	132,017	132,017	132,017	132,017	132,017	132,017	132,017	132,017	\$410
Georgian Manor - Penetanguishene (Common Areas)	-	4,865	4,865	4,865	4,865	4,865	4,865	4,865	4,865	4,865	\$410
<i>Georgian Manor Excess Capacity</i>	-	<i>(3,168)</i>	<i>(3,168)</i>	<i>(3,168)</i>	<i>(3,168)</i>	<i>(3,168)</i>	<i>(3,168)</i>	<i>(3,168)</i>	<i>(3,168)</i>	<i>(3,168)</i>	<i>\$410</i>
Simcoe Manor - Beeton - Long Term Care	121,746	121,746	121,746	121,746	121,746	121,746	121,746	121,746	121,746	121,746	\$410
Sunset Manor - Collingwood - Long Term Care	137,270	137,270	137,270	137,270	137,270	137,270	137,270	137,270	137,270	137,270	\$410
Trillium Manor - Orillia	101,206	101,206	101,206	101,206	101,206	101,206	101,206	101,206	101,206	101,206	\$410
Total (sq.ft.)	429,004	430,701	493,936	493,936	493,936	493,936	493,936	493,936	493,936	493,936	
Total (\$000)	\$175,891.6	\$176,587.3	\$202,513.7	\$202,513.7	\$202,513.7	\$202,513.7	\$202,513.7	\$202,513.7	\$202,513.7	\$202,513.7	
County of Simcoe Share¹ (\$000)	\$138,827.8	\$139,376.9	\$159,840.0	\$159,840.0	\$159,840.0	\$159,840.0	\$159,840.0	\$159,840.0	\$159,840.0	\$159,840.0	

LAND - MANORS Facility Name	# of Hectares										UNIT COST (\$/ha)
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Georgian Manor - Penetanguishene	0.17	0.17	3.77	3.77	3.77	3.77	3.77	3.77	3.77	3.77	\$1,200,000
<i>Georgian Manor Excess Capacity</i>	-	<i>(0.09)</i>	<i>(0.09)</i>	<i>(0.09)</i>	<i>(0.09)</i>	<i>(0.09)</i>	<i>(0.09)</i>	<i>(0.09)</i>	<i>(0.09)</i>	<i>(0.09)</i>	<i>\$1,200,000</i>
Simcoe Manor - Beeton	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	\$1,500,000
Sunset Manor - Collingwood	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	\$1,200,000
Trillium Manor - Orillia	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66	\$1,200,000
Total (ha)	6.85	6.77	10.36	10.36	10.36	10.36	10.36	10.36	10.36	10.36	
Total (\$000)	\$8,960.5	\$8,855.9	\$13,170.8	\$13,170.8	\$13,170.8	\$13,170.3	\$13,170.3	\$13,170.3	\$13,170.3	\$13,170.3	
County of Simcoe Share¹ (\$000)	\$7,072.3	\$6,989.7	\$10,395.5	\$10,395.5	\$10,395.5	\$10,395.1	\$10,395.1	\$10,395.1	\$10,395.1	\$10,395.1	

¹ County of Simcoe shares the funding and operating responsibility of all Manors with the separated cities of Barrie & Orillia. The cities have a cost-sharing agreement with the County, and the County's share is 78.93%

APPENDIX B.3

TABLE 1

COUNTY OF SIMCOE
INVENTORY OF CAPITAL ASSETS
LONG TERM CARE & SENIORS SERVICES

BUILDINGS - VILLAGES Facility Name	# of Square Feet										UNIT COST (\$/sq. ft.)	
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021		
Georgian Village - Penetanguishene	-	165,241	165,241	165,241	165,241	165,241	165,241	165,241	165,241	165,241	165,241	\$400
Georgian Village - Penetanguishene (Common Areas)	-	6,089	6,089	6,089	6,089	6,089	6,089	6,089	6,089	6,089	6,089	\$400
<i>Georgian Village Excess Capacity</i>	-	<i>(8,279)</i>	<i>(8,279)</i>	<i>(8,279)</i>	<i>(8,279)</i>	<i>(8,279)</i>	<i>(8,279)</i>	<i>(8,279)</i>	<i>(8,279)</i>	<i>(8,279)</i>	<i>(8,279)</i>	<i>\$400</i>
Simcoe Village - Beeton	35,280	35,281	35,281	35,281	35,281	35,281	35,281	35,281	35,281	35,281	35,281	\$400
Sunset Village - Collingwood	47,212	47,212	47,212	47,212	47,212	47,212	47,212	47,212	47,212	47,212	47,212	\$400
Georgian Day Out - Elmvale	-	-	-	-	-	-	-	-	2,443	2,443		\$400
Total (sq.ft.)	82,492	245,544	245,544	245,544	245,544	245,544	245,544	245,544	245,544	247,987	247,987	
Total (\$000)	\$32,996.8	\$98,217.7	\$98,217.7	\$98,217.7	\$98,217.7	\$98,217.6	\$98,217.6	\$98,217.6	\$98,217.6	\$99,194.8	\$99,194.8	

LAND - VILLAGES Facility Name	# of Hectares										UNIT COST (\$/ha)	
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021		
Georgian Village - Penetanguishene	-	4.71	4.71	4.71	4.71	4.71	4.71	4.71	4.71	4.71	4.71	\$1,200,000
<i>Georgian Village Excess Capacity</i>	-	<i>(0.23)</i>	<i>(0.23)</i>	<i>(0.23)</i>	<i>(0.23)</i>	<i>(0.23)</i>	<i>(0.23)</i>	<i>(0.23)</i>	<i>(0.23)</i>	<i>(0.23)</i>	<i>(0.23)</i>	<i>\$1,200,000</i>
Simcoe Village - Beeton	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	\$1,500,000
Sunset - Collingwood	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	\$1,200,000
Georgian Day Out - Elmvale	-	-	-	-	-	-	-	-	0.21	0.21		\$1,200,000
Total (ha)	1.60	6.08	6.08	6.08	6.08	6.08	6.08	6.08	6.08	6.29	6.29	
Total (\$000)	\$2,127.5	\$7,510.9	\$7,510.8	\$7,510.8	\$7,510.8	\$7,510.8	\$7,510.8	\$7,510.8	\$7,510.8	\$7,765.7	\$7,765.7	

APPENDIX B.3

TABLE 1

COUNTY OF SIMCOE
INVENTORY OF CAPITAL ASSETS
LONG TERM CARE & SENIORS SERVICES

VEHICLES Type of Vehicle	# of Vehicles										UNIT COST (\$/vehicle)
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
12 x passenger bus	4	4	4	4	4	4	4	4	4	4	\$103,100
Passenger Van	3	3	2	2	2	2	2	2	2	2	\$48,100
Pick-up Truck	-	-	-	1	2	2	2	1	1	1	\$29,000
Plow Truck	-	-	-	1	-	-	-	-	-	-	\$223,400
Trailers	-	-	-	1	1	1	1	1	1	1	\$2,900
Golf Cart	-	2	2	2	2	2	2	2	2	2	\$5,700
John Deere Tractor 1025R with cab and blower	-	-	-	-	-	1	1	1	1	1	\$29,200
Total (#)	7	9	8	11	11	12	12	11	11	11	
Total (\$000)	\$556.7	\$568.1	\$520.0	\$775.3	\$580.9	\$610.1	\$610.1	\$581.1	\$581.1	\$581.1	

FURNITURE & EQUIPMENT Facility Name	Total Value of Furniture & Equipment (\$)									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Simcoe Manor - Beeton	\$1,702,899	\$1,702,899	\$1,702,899	\$1,702,899	\$1,702,899	\$1,776,351	\$1,838,608	\$1,889,187	\$1,949,204	\$1,968,370
Sunset Manor - Collingwood	\$2,027,261	\$2,027,261	\$2,027,261	\$2,027,261	\$2,027,261	\$2,088,005	\$2,199,755	\$2,271,132	\$2,306,741	\$2,316,368
Georgian Manor - Penetanguishene	\$438,000	\$438,000	\$1,530,744	\$1,781,336	\$1,932,655	\$1,962,138	\$2,040,953	\$2,180,938	\$2,206,743	\$2,207,148
Trillium Manor - Orillia	\$1,648,839	\$1,648,839	\$1,648,839	\$1,648,839	\$1,648,839	\$1,767,828	\$1,838,236	\$1,886,062	\$2,020,445	\$2,034,271
Georgian Day Out - Elmvale	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,412	\$30,412
Total (\$000)	\$5,817.0	\$5,817.0	\$6,909.7	\$7,160.3	\$7,311.7	\$7,594.3	\$7,917.6	\$8,227.3	\$8,513.5	\$8,556.6

APPENDIX B.3

TABLE 1

COUNTY OF SIMCOE
CALCULATION OF SERVICE LEVELS
LONG TERM CARE & SENIORS SERVICES

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Historic Population	328,442	332,692	337,052	341,523	346,108	352,037	358,512	365,188	372,084	379,206

INVENTORY SUMMARY (\$000) - County Share Only

Buildings - Manors	\$138,827.75	\$139,376.9	\$159,840.0	\$159,840.0	\$159,840.0	\$159,840.0	\$159,840.0	\$159,840.0	\$159,840.0	\$159,840.0
Land - Manors	\$7,072.3	\$6,989.7	\$10,395.5	\$10,395.5	\$10,395.5	\$10,395.1	\$10,395.1	\$10,395.1	\$10,395.1	\$10,395.1
Buildings - Villages	\$32,996.8	\$98,217.7	\$98,217.7	\$98,217.7	\$98,217.7	\$98,217.6	\$98,217.6	\$98,217.6	\$99,194.8	\$99,194.8
Land - Villages	\$2,127.5	\$7,510.9	\$7,510.8	\$7,510.8	\$7,510.8	\$7,510.8	\$7,510.8	\$7,510.8	\$7,765.7	\$7,765.7
Vehicles	\$556.7	\$568.1	\$520.0	\$775.3	\$580.9	\$610.1	\$610.1	\$581.1	\$581.1	\$581.1
Furniture & Equipment	\$5,817.0	\$5,817.0	\$6,909.7	\$7,160.3	\$7,311.7	\$7,594.3	\$7,917.6	\$8,227.3	\$8,513.5	\$8,556.6
Total (\$000)	\$187,398.1	\$258,480.3	\$283,393.7	\$283,899.6	\$283,856.5	\$284,167.9	\$284,491.1	\$284,771.9	\$286,290.3	\$286,333.3

SERVICE LEVEL (\$/capita)

Average
Service
Level

Buildings - Manors	\$422.69	\$418.94	\$474.23	\$468.02	\$461.82	\$454.04	\$445.84	\$437.69	\$429.58	\$421.51	\$443.44
Land - Manors	\$21.53	\$21.01	\$30.84	\$30.44	\$30.04	\$29.53	\$28.99	\$28.46	\$27.94	\$27.41	\$27.62
Buildings - Villages	\$100.46	\$295.22	\$291.40	\$287.59	\$283.78	\$279.00	\$273.96	\$268.95	\$266.59	\$261.59	\$260.85
Land - Villages	\$6.48	\$22.58	\$22.28	\$21.99	\$21.70	\$21.34	\$20.95	\$20.57	\$20.87	\$20.48	\$19.92
Vehicles	\$1.69	\$1.71	\$1.54	\$2.27	\$1.68	\$1.73	\$1.70	\$1.59	\$1.56	\$1.53	\$1.70
Furniture & Equipment	\$17.71	\$17.48	\$20.50	\$20.97	\$21.13	\$21.57	\$22.08	\$22.53	\$22.88	\$22.56	\$20.94
Total (\$/capita)	\$570.57	\$776.94	\$840.80	\$831.28	\$820.14	\$807.21	\$793.53	\$779.79	\$769.42	\$755.09	\$774.48

COUNTY OF SIMCOE
CALCULATION OF MAXIMUM ALLOWABLE
LONG TERM CARE & SENIORS SERVICES

10-Year Funding Envelope Calculation	
10 Year Average Service Level 2012 - 2021	\$774.48
Net Population Growth 2022 - 2031	73,105
Maximum Allowable Funding Envelope	\$56,618,359



APPENDIX B.3
TABLE 2

COUNTY OF SIMCOE
DEVELOPMENT-RELATED CAPITAL PROGRAM
LONG TERM CARE & SENIORS SERVICES

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	Development Related Costs		
					BTE (%)	Replacement & BTE Shares		Prior Growth	2022-2031	Other Dev. Related*
3.0 LONG TERM CARE & SENIORS SERVICES										
3.1 Development-Related Capital Projects										
3.1.1 Recovery of Negative Reserve Fund Balance	Various	\$ 4,610,486	\$ -	\$ 4,610,486	0%	\$ -	\$ 4,610,486	\$ -	\$ 4,610,486	\$ -
3.1.2 Simcoe Manor/Village Redevelopment	Various	\$ 203,468,889	\$ 56,135,403	\$ 147,333,486	70%	\$ 102,983,172	\$ 44,350,314	\$ -	\$ 44,350,314	\$ -
Subtotal Development-Related Capital Projects		\$ 208,079,375	\$ 56,135,403	\$ 151,943,972		\$ 102,983,172	\$ 48,960,800	\$ -	\$ 48,960,800	\$ -
TOTAL LONG TERM CARE & SENIORS SERVICES		\$ 208,079,375	\$ 56,135,403	\$ 151,943,972		\$ 102,983,172	\$ 48,960,800	\$ -	\$ 48,960,800	\$ -

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

Residential Development Charge Calculation		
Residential Share of 2022 - 2031 DC Eligible Costs	100%	\$48,960,800
10 Year Growth in Population in New Units		75,855
Unadjusted Development Charge Per Capita		\$645.45
Non-Residential Development Charge Calculation		
Non-Residential Share of 2022 - 2031 DC Eligible Costs	0%	\$0
10 Year Growth in Square Metres		1,447,722
Unadjusted Development Charge Per Square Metre		\$0.00

2022-2031 Net Funding Envelope	\$56,618,359
Reserve Fund Balance Balance as at January 1, 2021	(\$4,610,486)

APPENDIX B.3
TABLE 3

COUNTY OF SIMCOE
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
LONG TERM CARE & SENIORS SERVICES
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)

LONG TERM CARE & SENIORS SERVICES	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	\$0.0	(\$275.2)	(\$11.7)	\$271.9	(\$61.1)	\$218.5	\$514.8	(\$744.0)	(\$514.4)	(\$266.8)	
2022-2031 RESIDENTIAL FUNDING REQUIREMENTS											
- Long Term Care & Seniors Services: Non Inflated	\$4,896.1	\$4,896.1	\$4,896.1	\$4,896.1	\$4,896.1	\$4,896.1	\$4,896.1	\$4,896.1	\$4,896.1	\$4,896.1	\$48,960.8
- Long Term Care & Seniors Services: Inflated	\$4,896.1	\$4,994.0	\$5,093.9	\$5,195.8	\$5,299.7	\$5,405.7	\$5,513.8	\$5,624.1	\$5,736.5	\$5,851.3	\$53,610.7
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	7,162	7,992	7,992	7,090	7,974	7,974	5,869	7,934	7,934	7,934	75,855
REVENUE											
- DC Receipts: Inflated	\$4,628.2	\$5,267.9	\$5,373.3	\$4,862.3	\$5,577.8	\$5,689.4	\$4,271.2	\$5,889.9	\$6,007.7	\$6,127.9	\$53,695.5
INTEREST											
- Interest on Opening Balance	\$0.0	(\$15.1)	(\$0.6)	\$9.5	(\$3.4)	\$7.6	\$18.0	(\$40.9)	(\$28.3)	(\$14.7)	(\$67.8)
- Interest on In-year Transactions	(\$7.4)	\$4.8	\$4.9	(\$9.2)	\$4.9	\$5.0	(\$34.2)	\$4.7	\$4.7	\$4.8	(\$17.0)
TOTAL REVENUE	\$4,620.8	\$5,257.6	\$5,377.5	\$4,862.7	\$5,579.3	\$5,702.0	\$4,255.0	\$5,853.6	\$5,984.2	\$6,118.0	\$53,610.7
CLOSING CASH BALANCE	(\$275.2)	(\$11.7)	\$271.9	(\$61.1)	\$218.5	\$514.8	(\$744.0)	(\$514.4)	(\$266.8)	\$0.0	

2022 Adjusted Charge Per Capita	\$646.24
--	-----------------

Allocation of Capital Program	
Residential Sector	100.0%
Non-Residential Sector	0.0%
Rates for 2022	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.4

SOCIAL HOUSING

APPENDIX B.4 - SOCIAL HOUSING

The County of Simcoe's Social Housing Department plans, funds and manages the social housing system, including providing services to the separated Cities of Barrie and Orillia. The department is responsible for funding, administration and ensuring compliance of provincial housing programs. The County is the direct owner and manager of the Simcoe County Housing Corporation, which provides affordable housing to seniors, families and individuals with units primarily based on a rent-geared-to-income program. As with Paramedic Services and Long Term Care & Senior Services, the County manages and operates social housing for all lower-tier municipalities, including the separated cities. The Cities of Barrie and Orillia have a cost-sharing agreement with the County, such that 69 per cent of the costs are attributed to the County and the remaining is split between the Cities. Their shares have been removed from the calculation of the County's historical service level for Social Housing.

TABLE 1 HISTORICAL SERVICE LEVELS

The County of Simcoe owns a range of social housing stock, including single-detached, semi-detached, townhouse and multi-storey buildings throughout the County. The combined building size of all unit types in 2021 was nearly 1.29 million square feet. The total value of the buildings was \$473.61 million, of which the County is responsible for \$328.35 million. Netted off from the facilities is the excess capacity of 52,232 square feet related to the negative reserve fund balance.

The land associated with all social housing units in 2021 totaled 59.10 hectares throughout the County, which are worth a combined \$76.67 million. The County's share of these costs amount to \$53.16 million.

The total value of the County's Share of Social Services capital infrastructure is valued at \$381.51 million, resulting in a ten-year historical average service level of \$924.34 per capita. The historical service level, multiplied by the ten-year net population (73,105), results in a ten-year maximum allowable funding envelope of \$67.57 million.

TABLE 2 2022–2031 DEVELOPMENT-RELATED CAPITAL PROGRAM & CALCULATION OF THE “UNADJUSTED” DEVELOPMENT CHARGES

The 2022 to 2031 development-related capital program for Social Housing amounts to \$212.5 million and includes the construction of over 263 additional units throughout the County over the next ten years, as well as the recovery of a negative reserve fund balance (\$19.15 million).

Alternative funding sources amount to \$51.49 million and account largely for contributions from the Cities of Barrie and Orillia.

Benefit to existing shares equal to 19 per cent of the net municipal cost have been deducted from the eligible capital costs for all projects excluding the negative reserve fund as it is development-related only and the benefit to existing share has already been netted off. Although all projects included in the capital program are growth-related and represent additional units beyond the stock currently provided by the County, a deduction was made in recognition of demand for units from the existing population in Simcoe. The 19 per cent benefit to existing share was calculated by dividing the units needed to accommodate 10-year population growth by the number of units in the capital program. The table below illustrates the calculation methodology.

SUMMARY OF SOCIAL HOUSING BENEFIT TO EXISTING CALCULATION METHODOLOGY	
Current # of Social Housing Units	1,915
County’s Share - 69% (less Barrie & Orillia)	1,321
# of Units / 1,000 Population in 2031	2.92
Units required to accommodate 10-year population growth (a)	214
New units proposed in capital program (b)	263
Growth-Related Share (a/b)	81%
Benefit to Existing Share (remaining shares)	19%

Overall, the benefit to existing shares total \$26.66 million and have been removed from the calculation.

The remaining costs eligible for recovery through development charges total \$134.35 million. A portion of the eligible amount of \$66.77 million has been noted as other development related costs eligible for recovery in subsequent DC Studies as it exceeds the calculated maximum permissible funding envelope of \$67.57 million. The remaining in-period cost brought into the calculation of the development charge is \$67.57 million.

These costs are allocated entirely to the residential sector as social housing is deemed to benefit future residential development only. The development-related costs are allocated against the ten-year growth in population in new units (75,855), which results in an unadjusted charge of \$890.83 per capita.

A. TABLE 3 CASH FLOW ANALYSIS

After cash flow consideration, the residential calculated charge increases to \$1,037.14 per capita. The increases represent the front-ended nature of the timing of the capital program.

The following table summarizes the calculation of the Social Housing development charge:

SOCIAL HOUSING SUMMARY						
10-year Hist.	2022 - 2031		Unadjusted		Adjusted	
Service Level per capita	Development-Related Total	Capital Program Net DC Recoverable	Development Charge		Development Charge	
			\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$924.34	\$212,499,387	\$67,574,179	\$890.83	\$0.00	\$1,037.14	\$0.00

APPENDIX B.4

TABLE 1

COUNTY OF SIMCOE
INVENTORY OF CAPITAL ASSETS
SOCIAL HOUSING

Weighted Taxable Assessment Excluding Cities of Barrie & Orillia: 69%

BUILDINGS Residential Unit Type	# of Square Feet										UNIT COST (\$/sq.ft)	
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021		
Detached												
Barrie	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	22,251	20,071	\$367	
Midland	79,020	79,020	79,020	79,020	79,020	79,020	79,020	79,020	79,020	79,020	\$367	
Penetanguishene	9,278	9,278	9,278	9,278	9,278	9,278	9,278	9,278	9,278	9,278	\$367	
Semi-Detached												
Barrie	45,220	45,220	45,220	45,220	45,220	45,220	45,220	45,220	44,122	44,122	\$367	
Collingwood	18,800	18,800	18,800	18,800	18,800	18,800	16,272	16,272	16,272	16,272	\$367	
Midland	37,658	37,658	37,658	37,658	37,658	37,658	37,658	37,658	37,658	37,658	\$367	
Orillia	11,188	12,178	12,178	12,178	12,178	12,178	12,178	12,178	12,178	12,178	\$367	
Penetanguishene	38,252	38,252	38,252	38,252	38,252	38,252	38,252	38,252	38,252	38,252	\$367	
Townhouse												
Barrie	44,676	44,676	44,676	44,676	44,676	44,676	44,676	44,676	44,676	44,676	\$367	
Collingwood	34,384	34,384	34,384	34,384	34,384	34,384	4,068	4,068	4,068	4,068	\$367	
Midland	8,304	8,304	8,304	8,304	8,304	8,304	8,304	8,304	8,304	8,304	\$367	
Orillia	39,167	39,167	39,167	39,167	39,167	39,167	39,167	39,167	39,167	39,167	\$367	
Multi Storey												
Barrie	136,329	136,329	136,329	136,329	136,329	180,429	180,429	180,429	180,429	180,429	\$367	
Bradford / Gwillimbury	61,409	61,409	61,409	61,409	61,409	61,409	61,409	61,409	61,409	61,409	\$367	
Clearview	10,522	10,522	10,522	10,522	10,522	10,522	10,522	10,522	10,522	10,522	\$367	
Collingwood	68,355	112,355	112,355	112,355	112,355	112,355	112,355	112,355	274,408	274,408	\$367	
Innisfil	28,230	28,230	28,230	28,230	28,230	28,230	28,230	28,230	28,230	28,230	\$367	
Midland	86,634	86,634	86,634	86,634	86,634	86,634	86,634	86,634	86,634	86,634	\$367	
New Tecumseth	49,484	49,484	49,484	49,484	49,484	49,484	49,484	49,484	49,484	49,484	\$367	
Orillia	60,920	60,920	60,920	60,920	60,920	60,920	60,920	60,920	60,920	60,920	\$367	
Penetanguishene	52,407	52,407	52,407	52,407	52,407	52,407	52,407	52,407	52,407	52,407	\$367	
Springwater	24,694	24,694	24,694	24,694	24,694	24,694	24,694	24,694	24,694	24,694	\$367	
Tay	-	-	-	-	-	-	-	-	36,749	36,749	\$367	
Wasaga Beach	27,744	27,744	27,744	27,744	27,744	27,744	27,744	27,744	124,827	124,827	\$367	
<i>Excess Capacity</i>	-	-	-	-	-	-	-	-	(52,232)	(52,232)	\$367	
Total (#)	994,926	1,039,916	1,039,916	1,039,916	1,039,916	1,084,016	1,051,172	1,051,172	1,293,727	1,291,547		
Total (\$000)	\$364,839.4	\$381,337.2	\$381,337.2	\$381,337.2	\$381,337.2	\$397,508.7	\$385,464.8	\$385,464.8	\$474,409.7	\$473,610.3		
County of Simcoe Share¹ (\$000)	\$246,540.2	\$257,894.9	\$259,165.1	\$260,442.2	\$262,364.2	\$273,774.6	\$265,392.9	\$265,977.6	\$327,554.3	\$328,353.1		

¹ County of Simcoe currently manages and operates social housing services for its towns and townships as well as the separated cities (Barrie & Orillia). Cities of Barrie and Orillia have a cost-sharing agreement with the County, and their shares are based on weighted taxable assessment values of 26% and 5% respectively.

APPENDIX B.4
TABLE 1

COUNTY OF SIMCOE
INVENTORY OF CAPITAL ASSETS
SOCIAL HOUSING

LAND Facility Name	# of Hectares										UNIT COST (\$/ha)	
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021		
Detached												
Barrie	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.23	\$1,500,000
Midland	4.56	4.56	4.56	4.56	4.56	4.56	4.56	4.56	4.56	4.56	4.56	\$1,200,000
Penetanguishene	0.68	0.68	0.68	0.68	0.68	0.68	0.68	0.68	0.68	0.68	0.68	\$1,200,000
Semi-Detached												
Barrie	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.19	1.19	\$1,500,000
Collingwood	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.80	0.80	0.80	0.80	\$1,200,000
Midland	1.56	1.56	1.56	1.56	1.56	1.56	1.56	1.56	1.56	1.56	1.56	\$1,200,000
Orillia	0.08	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	\$1,200,000
Penetanguishene	1.43	1.43	1.43	1.43	1.43	1.43	1.43	1.43	1.43	1.43	1.43	\$1,200,000
Townhouse												
Barrie	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	\$1,500,000
Collingwood	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-	\$1,200,000
Midland	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	\$1,200,000
Orillia	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	\$1,200,000
Multi Storey												
Barrie	6.77	6.77	6.77	6.77	6.77	6.77	6.77	6.77	6.77	6.77	6.77	\$1,500,000
Bradford / Gwillimbury	2.77	2.77	2.77	2.77	2.77	2.77	2.77	2.77	2.77	2.77	2.77	\$1,500,000
Clearview	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	\$1,200,000
Collingwood	4.42	6.16	6.16	6.16	6.16	6.16	6.16	6.16	6.16	7.49	7.49	\$1,200,000
Innisfil	3.86	3.86	3.86	3.86	3.86	3.86	3.86	3.86	3.86	3.86	3.86	\$1,500,000
Midland	5.63	5.63	5.63	5.63	5.63	5.63	5.63	5.63	5.63	5.63	5.63	\$1,200,000
New Tecumseth	2.21	2.21	2.21	2.21	2.21	2.21	2.21	2.21	2.21	2.21	2.21	\$1,500,000
Orillia	4.03	4.03	4.03	4.03	4.03	4.03	4.03	4.03	4.03	4.03	4.03	\$1,200,000
Penetanguishene	3.86	3.86	3.86	3.86	3.86	3.86	3.86	3.86	3.86	3.86	3.86	\$1,200,000
Springwater	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	\$1,200,000
Tay	-	-	-	-	-	-	-	-	1.47	1.47	1.47	\$1,200,000
Wasaga Beach	2.86	2.86	2.86	2.86	2.86	2.86	2.86	2.86	2.86	4.62	4.62	\$1,200,000
Total (ha)	54.15	55.94	55.94	55.94	55.94	55.94	55.94	55.74	56.21	59.27	59.10	
Total (\$000)	\$70,794.0	\$72,942.0	\$72,942.0	\$72,942.0	\$72,942.0	\$72,942.0	\$72,942.0	\$72,702.0	\$73,266.0	\$76,929.0	\$76,674.0	
County of Simcoe Share¹ (\$000)	\$47,839.0	\$49,330.0	\$49,573.0	\$49,817.3	\$50,184.9	\$50,237.1	\$50,055.4	\$50,554.9	\$53,115.3	\$53,157.9		

¹ County of Simcoe currently manages and operates social housing services for its towns and townships as well as the separated cities (Barrie & Orillia). Cities of Barrie and Orillia have a cost-sharing agreement with the County, and their shares are based on weighted taxable assessment values of 26% and 5% respectively.

**APPENDIX B.4
TABLE 1**

**COUNTY OF SIMCOE
CALCULATION OF SERVICE LEVELS
SOCIAL HOUSING**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Historic Population	328,442	332,692	337,052	341,523	346,108	352,037	358,512	365,188	372,084	379,206

INVENTORY SUMMARY (\$000) - County Share Only

Buildings	\$246,540.2	\$257,894.9	\$259,165.1	\$260,442.2	\$262,364.2	\$273,774.6	\$265,392.9	\$265,977.6	\$327,554.3	\$328,353.1
Land	\$47,839.0	\$49,330.0	\$49,573.0	\$49,817.3	\$50,184.9	\$50,237.1	\$50,055.4	\$50,554.9	\$53,115.3	\$53,157.9
Total (\$000)	\$294,379.2	\$307,224.9	\$308,738.1	\$310,259.5	\$312,549.1	\$324,011.6	\$315,448.3	\$316,532.5	\$380,669.6	\$381,511.0

SERVICE LEVEL (\$/capita)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Average Service Level
Buildings	\$750.64	\$775.18	\$768.92	\$762.59	\$758.04	\$777.69	\$740.26	\$728.33	\$880.32	\$865.90	\$780.79
Land	\$145.65	\$148.28	\$147.08	\$145.87	\$145.00	\$142.70	\$139.62	\$138.43	\$142.75	\$140.18	\$143.56
Total (\$/capita)	\$896.29	\$923.45	\$916.00	\$908.46	\$903.04	\$920.39	\$879.88	\$866.76	\$1,023.07	\$1,006.08	\$924.34

**COUNTY OF SIMCOE
CALCULATION OF MAXIMUM ALLOWABLE
SOCIAL HOUSING**

10-Year Funding Envelope Calculation	
10 Year Average Service Level 2012 - 2021	\$924.34
Net Population Growth 2022 - 2031	73,105
Maximum Allowable Funding Envelope	\$67,574,179

APPENDIX B.4

TABLE 2

COUNTY OF SIMCOE
DEVELOPMENT-RELATED CAPITAL PROGRAM
SOCIAL HOUSING

Project Description	Timing	Gross Project Cost	Grants/Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	Development Related Costs		
					BTE (%)	Replacement & BTE Shares		Prior Growth	2022-2031	Other Dev. Related*
4.0 SOCIAL HOUSING										
4.1 Recovery of Negative Reserve Fund Balance										
4.1.1 Recovery of Negative Reserve Fund Balance	2022	\$ 19,153,434	\$ -	\$ 19,153,434	0%	\$ -	\$ 19,153,434	\$ -	\$ 19,153,434	\$ -
Subtotal Recovery of Negative Reserve Fund Balance		\$ 19,153,434	\$ -	\$ 19,153,434		\$ -	\$ 19,153,434	\$ -	\$ 19,153,434	\$ -
4.2 Additional Building Construction										
4.2.1 Orillia MS Development / Year 2 - 127 new units	2022	\$ 17,111,870	\$ 4,514,529	\$ 12,597,341	19%	\$ 2,367,894	\$ 10,229,447	\$ -	\$ 10,229,447	\$ -
4.2.2 Orillia MS Development / Year 3 - 127 new units	2022	\$ 49,251,576	\$ 14,898,533	\$ 34,353,043	19%	\$ 6,457,265	\$ 27,895,778	\$ -	\$ 27,895,778	\$ -
4.2.3 Orillia MS Development / Year 4 - 127 new units	2023	\$ 12,074,580	\$ 3,703,298.0	\$ 8,371,282	19%	\$ 1,573,531	\$ 6,797,751	\$ -	\$ 6,797,751	\$ -
4.2.4 Bradford MS Development / Year 1 - 50 new units	2022	\$ 510,793	\$ 156,661	\$ 354,132	19%	\$ 66,565	\$ 287,567	\$ -	\$ 287,567	\$ -
4.2.5 Bradford MS Development / Year 2 - 50 new units	2022	\$ 14,812,983	\$ 4,543,172	\$ 10,269,811	19%	\$ 1,930,393	\$ 8,339,418	\$ -	\$ 3,210,202	\$ 5,129,215
4.2.6 Bradford MS Development / Year 3 - 50 new units	2023	\$ 10,215,851	\$ 3,133,222	\$ 7,082,629	19%	\$ 1,331,306	\$ 5,751,323	\$ -	\$ -	\$ 5,751,323
4.2.7 Barrie MS Development / Year 1 - 86 new units	2022	\$ 5,500,000	\$ 854,058	\$ 4,645,942	19%	\$ 873,287	\$ 3,772,655	\$ -	\$ -	\$ 3,772,655
4.2.8 Barrie MS Development / Year 2 - 86 new units	2022	\$ 1,189,900	\$ 184,772	\$ 1,005,128	19%	\$ 188,932	\$ 816,196	\$ -	\$ -	\$ 816,196
4.2.9 Barrie MS Development / Year 3 - 86 new units	2023	\$ 1,531,068	\$ 237,750	\$ 1,293,318	19%	\$ 243,102	\$ 1,050,216	\$ -	\$ -	\$ 1,050,216
4.2.10 Barrie MS Development / Year 4 - 86 new units	2024	\$ 23,184,952	\$ 5,135,310	\$ 18,049,642	19%	\$ 3,392,751	\$ 14,656,891	\$ -	\$ -	\$ 14,656,891
4.2.11 Barrie MS Development / Year 5 - 86 new units	2025	\$ 24,841,020	\$ 7,082,063	\$ 17,758,957	19%	\$ 3,338,111	\$ 14,420,846	\$ -	\$ -	\$ 14,420,846
4.2.12 Barrie MS Development / Year 6 - 86 new units	2026	\$ 33,121,360	\$ 7,045,361	\$ 26,075,999	19%	\$ 4,901,447	\$ 21,174,552	\$ -	\$ -	\$ 21,174,552
Subtotal Additional Building Construction		\$ 193,345,953	\$ 51,488,729	\$ 141,857,224		\$ 26,664,586	\$ 115,192,638	\$ -	\$ 48,420,745	\$ 66,771,893
TOTAL SOCIAL HOUSING		\$ 212,499,387	\$ 51,488,729	\$ 161,010,658		\$ 26,664,586	\$ 134,346,073	\$ -	\$ 67,574,179	\$ 66,771,893

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

Residential Development Charge Calculation		
Residential Share of 2022 - 2031 DC Eligible Costs	100%	\$67,574,179
10 Year Growth in Population in New Units		75,855
Unadjusted Development Charge Per Capita		\$890.83
Non-Residential Development Charge Calculation		
Non-Residential Share of 2022 - 2031 DC Eligible Costs	0%	\$0
10 Year Growth in Square Metres		1,447,722
Unadjusted Development Charge Per Square Metre		\$0.00

2022-2031 Net Funding Envelope	\$67,574,179
Reserve Fund Balance Balance as at January 1, 2021	(\$19,153,434)

APPENDIX B.4
TABLE 3

COUNTY OF SIMCOE
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
SOCIAL HOUSING
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)

SOCIAL HOUSING	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	\$0.00	(\$54,815.77)	(\$56,283.36)	(\$50,604.57)	(\$45,447.77)	(\$38,839.01)	(\$31,684.60)	(\$26,452.56)	(\$18,289.41)	(\$9,484.93)	
2022-2031 RESIDENTIAL FUNDING REQUIREMENTS											
- Social Housing : Non Inflated	\$60,776.4	\$6,797.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$67,574.2
- Social Housing : Inflated	\$60,776.4	\$6,933.7	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$67,710.1
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	7,162	7,992	7,992	7,090	7,974	7,974	5,869	7,934	7,934	7,934	75,855
REVENUE											
- DC Receipts: Inflated	\$7,427.7	\$8,454.4	\$8,623.5	\$7,803.5	\$8,951.7	\$9,130.8	\$6,854.7	\$9,452.6	\$9,641.7	\$9,834.5	\$86,175.1
INTEREST											
- Interest on Opening Balance	\$0.0	(\$3,014.9)	(\$3,095.6)	(\$2,783.3)	(\$2,499.6)	(\$2,136.1)	(\$1,742.7)	(\$1,454.9)	(\$1,005.9)	(\$521.7)	(\$18,254.6)
- Interest on In-year Transactions	(\$1,467.1)	\$26.6	\$150.9	\$136.6	\$156.7	\$159.8	\$120.0	\$165.4	\$168.7	\$172.1	(\$210.4)
TOTAL REVENUE	\$5,960.7	\$5,466.1	\$5,678.8	\$5,156.8	\$6,608.8	\$7,154.4	\$5,232.0	\$8,163.1	\$8,804.5	\$9,484.9	\$67,710.1
CLOSING CASH BALANCE	(\$54,815.8)	(\$56,283.4)	(\$50,604.6)	(\$45,447.8)	(\$38,839.0)	(\$31,684.6)	(\$26,452.6)	(\$18,289.4)	(\$9,484.9)	\$0.0	

2022 Adjusted Charge Per Capita	\$1,037.14
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Allocation of Capital Program	
Residential Sector	100.0%
Non-Residential Sector	0.0%
Rates for 2016	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



APPENDIX B.5

WASTE MANAGEMENT SERVICES

APPENDIX B.5 – WASTE MANAGEMENT SERVICES

The County of Simcoe offers a wide range of Waste Management Services within an integrated system of collection, diversion, and processing. There are currently eight waste receiving facilities, five permanent household hazardous waste depots and eight composting facilities for leaf and yard waste. Diverted material and garbage are processed or disposed at various facilities both within and outside of the County, facilitated by the County and contracted transfer and haulage operations.

As of January 1, 2016, the *Development Charges Act* permits the inclusion of capital costs associated with all waste management operations with the exception of incineration and landfill activities. These shares of facilities, land, vehicles and equipment have been removed from the development charges calculation.

TABLE 1 HISTORICAL SERVICE LEVELS

The County of Simcoe operates eight waste receiving facilities located throughout the County. A variety of waste-related services are provided at all of these sites, including diversion, landfill, and processing. As landfill is ineligible under the *DCA*, shares have been removed from each site to account for the portion of each item in the inventory that relates to landfill operations. These shares were determined by County Staff.

The total square footage of all buildings on all eight sites that relate to the eligible operations of waste management services totalled 1.43 million in 2021. This space is valued at \$201.56 million. The land at all sites related to the eligible portions of the service provision total 176.85 hectares, which is worth \$189.73 million.

Of the vehicles and pieces of equipment used to provide Solid Waste Management Services in the County, 90.75 represent the share of the eligible operations of diversion, collection and processing. This share is valued at almost \$25.40 million. Finally, the 32.10 pieces of eligible equipment total \$698,400.

The total value of the inventory of capital assets for Solid Waste Management Services in 2021 was \$417.39 million, resulting in a ten-year historical average service level of \$908.75 per population and employment. The historical service level, multiplied by the ten-year net population and employment growth (94,080), results in a ten-year maximum allowable funding envelope of \$85.50 million.

TABLE 2 2022 – 2031 DEVELOPMENT-RELATED CAPITAL PROGRAM & CALCULATION OF THE “UNADJUSTED” DEVELOPMENT CHARGES

The ten-year development-related capital plan for Waste Management Services is based on the 5-Year Current Status Report and the departments' capital budget. The program includes various new facilities and site improvements such as a new Organics Processing Facility, Materials Management Facility and additional site buildings. Also included in the program are new recycling and organics carts for new households and additional vehicles and equipment. The capital program totals \$55.97 million.

Alternative funding sources in the amount of \$6.21 million have been removed from the development charges calculation. This share represents 53 per cent of the Materials Management Facility project costs. These shares of the facilities are associated with landfill operations, which is ineligible for DC funding.

Benefit to exiting shares have been calculated for all facility and land projects recognizing the shares of the works that will service the existing community in Simcoe. Benefit to existing shares for the site improvements at Site 16, the Organics Processing Facility and Paving Diversion Areas are equal to 79 per cent of project costs, based on forecasted ten-year population and employment growth over the existing base. The Materials Management Facility benefit to existing share of 43 per cent is based on the capacity of the facility that will benefit future population and employment growth in the County. The total benefit to existing cost of \$34.32 million is netted off the net municipal cost and the remaining \$15.44 million is eligible for recovery from development charges.

Prior growth share of \$1.70 million funded from the existing DC reserve fund balance is removed from the in-period funded share. In addition, the Materials Management Facility is anticipated to benefit development beyond 2031 and therefore a share of \$2.27 million is also removed from the DC funded in-period share.

Therefore, the remaining \$11.47 million is eligible for recovery through development charges during the 2022-2031 planning period. This amount is allocated 78 per cent (\$8.95 million) to the residential sector and 22 per cent (\$2.52 million) to the non-residential sector. This yields unadjusted development charges of \$117.94 per capita and \$1.74 per square metre of non-residential development.

TABLE 3 CASH FLOW ANALYSIS

After cash flow consideration, both the residential and non-residential calculated charges increase to \$124.39 per capita and \$1.83 per square metre, respectively. The following table summarizes the calculation of the Waste Management development charge:

WASTE MANAGEMENT SUMMARY						
10-year Hist.	2022 - 2031		Unadjusted		Adjusted	
Service Level	Development-Related Capital Program	Development Charge	Development Charge		Development Charge	
per Pop & Emp.	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$908.75	\$55,970,612	\$11,469,405	\$117.94	\$1.74	\$124.39	\$1.83

APPENDIX B.5
TABLE 1

COUNTY OF SIMCOE
INVENTORY OF CAPITAL ASSETS
WASTE MANAGEMENT

BUILDINGS Location	OPERATION Description of Operations at Site	# of Square Feet										UNIT COST (\$/sq.ft.)	
		2012	2013	2014	2015	2016	2017	2018	2019	2020	2021		
Site 2 - Collingwood Landfill - Scale House	%50 Diversion / %50 Landfill	-	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	\$290
Less Landfill Operations (50%)		-	-	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	\$290
Site 2 - Collingwood Landfill - Shop/Garage	%70 Diversion / %30 Landfill	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	\$140
Less Landfill Operations (30%)		(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	\$140
Site 7 - Mara Transfer Station - Scale House	%70 Diversion / %30 Landfill	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	\$70
Less Landfill Operations (30%)		(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	\$70
Site 8 - Matchedash Transfer Station - Scale House	%70 Diversion / %30 Landfill	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	\$90
Less Landfill Operations (30%)		(2,250)	(2,250)	(2,250)	(2,250)	(2,250)	(2,250)	(2,250)	(2,250)	(2,250)	(2,250)	(2,250)	\$90
Site 10 - Nottawasaga Landfill - Scale House	%70 Diversion / %30 Landfill	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	\$370
Less Landfill Operations (30%)		(24,000)	(24,000)	(24,000)	(24,000)	(24,000)	(24,000)	(24,000)	(24,000)	(24,000)	(24,000)	(24,000)	\$370
Site 10 - Nottawasaga Landfill - Lunch Room	%70 Diversion / %30 Landfill	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	\$90
Less Landfill Operations (30%)		(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	\$90
Site 10 - Nottawasaga Landfill - HHW Trailer	%100 Diversion / %0 Landfill	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	\$80
Site 10 - Nottawasaga Landfill - Re-Use Building	%100 Diversion / %0 Landfill	-	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	\$60
Site 11 - Oro Landfill - Scale House	%70 Diversion / %30 Landfill	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	\$60
Less Landfill Operations (30%)		(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	\$60
Site 11 - Oro Landfill - Re-Use Building	%100 Diversion / %0 Landfill	-	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	\$60
Site 11 - Oro Landfill - Shop/Garage	%70 Diversion / %30 Landfill	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	\$210
Less Landfill Operations (30%)		(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	\$210
Site 13 - Tosoronto Landfill - Scale House	%70 Diversion / %30 Landfill	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	\$40
Less Landfill Operations (30%)		(2,400)	(2,400)	(2,400)	(2,400)	(2,400)	(2,400)	(2,400)	(2,400)	(2,400)	(2,400)	(2,400)	\$40
Site 13 - Tosoronto Landfill - Lunch Room	%70 Diversion / %30 Landfill	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	\$50
Less Landfill Operations (30%)		(1,950)	(1,950)	(1,950)	(1,950)	(1,950)	(1,950)	(1,950)	(1,950)	(1,950)	(1,950)	(1,950)	\$50
Site 13 - Tosoronto Landfill - Re-Use Building	%100 Diversion / %0 Landfill	-	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	\$60
Site 16 - Bradford West Gwillimbury Transfer Station - Lunch Room	%70 Diversion / %30 Landfill	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	\$90
Less Landfill Operations (30%)		(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	\$90
Site 52 - North Transfer Station - Scale House	%70 Diversion / %30 Landfill	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	\$310
Less Landfill Operations (30%)		(24,000)	(24,000)	(24,000)	(24,000)	(24,000)	(24,000)	(24,000)	(24,000)	(24,000)	(24,000)	(24,000)	\$310
Site 52 - North Transfer Station - MRF Building	%100 Diversion / %0 Landfill	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	\$140
Site 52 - North Transfer Station - Storage Shed	%100 Diversion / %0 Landfill	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	\$110
Site 52 - North Transfer Station - Lunch Room	%70 Diversion / %30 Landfill	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	\$140
Less Landfill Operations (30%)		(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	\$140
Site 52 - North Transfer Station - Re-Use Building	%100 Diversion / %0 Landfill	-	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	\$60
Total (#)		981,900	981,900	1,431,900	1,431,900	1,431,900	1,431,900	1,431,900	1,431,900	1,431,900	1,431,900	1,431,900	
Total (\$000)		\$163,059.0	\$163,059.0	\$201,559.0	\$201,559.0	\$201,559.0	\$201,559.0	\$201,559.0	\$201,559.0	\$201,559.0	\$201,559.0	\$201,559.0	

APPENDIX B.5
TABLE 1

COUNTY OF SIMCOE
INVENTORY OF CAPITAL ASSETS
WASTE MANAGEMENT

LAND Facility Name	OPERATION Description of Operations at Site	# of Hectares										UNIT COST (\$/ha)
		2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Site 2 - Collingwood Landfill - Scale House		44.62	44.62	44.62	44.62	44.62	44.62	44.62	44.62	44.62	44.62	\$1,000,000
<i>Less Landfill Operations (33%)</i>		(14.72)	(14.72)	(14.72)	(14.72)	(14.72)	(14.72)	(14.72)	(14.72)	(14.72)	(14.72)	\$1,000,000
Site 7 - Mara Transfer Station - Scale House		37.60	37.60	37.60	37.60	37.60	37.60	37.60	37.60	37.60	37.60	\$1,000,000
<i>Less Landfill Operations (30%)</i>		(11.28)	(11.28)	(11.28)	(11.28)	(11.28)	(11.28)	(11.28)	(11.28)	(11.28)	(11.28)	\$1,000,000
Site 8 - Matchedash Transfer Station - Scale House		20.99	20.99	20.99	20.99	20.99	20.99	20.99	20.99	20.99	20.99	\$1,000,000
<i>Less Landfill Operations (30%)</i>		(6.30)	(6.30)	(6.30)	(6.30)	(6.30)	(6.30)	(6.30)	(6.30)	(6.30)	(6.30)	\$1,000,000
Site 10 - Nottawasaga Landfill - Scale House		37.57	37.57	37.57	37.57	37.57	37.57	37.57	37.57	37.57	37.57	\$1,000,000
<i>Less Landfill Operations (16%)</i>		(6.01)	(6.01)	(6.01)	(6.01)	(6.01)	(6.01)	(6.01)	(6.01)	(6.01)	(6.01)	\$1,000,000
Site 11 - Oro Landfill - Scale House		21.89	21.89	21.89	21.89	21.89	21.89	21.89	21.89	21.89	21.89	\$1,000,000
<i>Less Landfill Operations (20%)</i>		(4.38)	(4.38)	(4.38)	(4.38)	(4.38)	(4.38)	(4.38)	(4.38)	(4.38)	(4.38)	\$1,000,000
Site 13 - Tosorontio Landfill - Scale House		17.64	17.64	17.64	17.64	17.64	17.64	17.64	17.64	17.64	17.64	\$1,300,000
<i>Less Landfill Operations (4%)</i>		(0.71)	(0.71)	(0.71)	(0.71)	(0.71)	(0.71)	(0.71)	(0.71)	(0.71)	(0.71)	\$1,300,000
Site 16 - Bradford West Gwillimbury Transfer Station - Lunch Room		37.13	37.13	37.13	37.13	37.13	37.13	37.13	37.13	37.13	37.13	\$1,300,000
<i>Less Landfill Operations (30%)</i>		(11.14)	(11.14)	(11.14)	(11.14)	(11.14)	(11.14)	(11.14)	(11.14)	(11.14)	(11.14)	\$1,300,000
Site 52 - North Transfer Station		15.16	15.16	15.16	15.16	15.16	15.16	15.16	15.16	15.16	15.16	\$1,000,000
<i>Less Landfill Operations (8%)</i>		(1.21)	(1.21)	(1.21)	(1.21)	(1.21)	(1.21)	(1.21)	(1.21)	(1.21)	(1.21)	\$1,000,000
Total (ha)		176.85	176.85	176.85	176.85	176.85	176.85	176.85	176.85	176.85	176.85	
Total (\$000)		\$189,729.4	\$189,729.4	\$189,729.4	\$189,729.4	\$189,729.4	\$189,729.4	\$189,729.4	\$189,729.4	\$189,729.4	\$189,729.4	

APPENDIX B.5
TABLE 1

COUNTY OF SIMCOE
INVENTORY OF CAPITAL ASSETS
WASTE MANAGEMENT

VEHICLES & EQUIPMENT Description	OPERATION Description of Operations	# of Vehicles										UNIT COST (\$/unit)
		2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Loader	30% Landfill Operations	19	18	18	18	18	17	17	16	16	16	\$320,000
<i>Less Landfill Operations (30%)</i>		(5.7)	(5.4)	(5.4)	(5.4)	(5.4)	(5.1)	(5.1)	(4.8)	(4.8)	(4.8)	\$320,000
Roll Off Truck	30% Landfill Operations	6	6	6	6	6	5	5	5	5	5	\$200,000
<i>Less Landfill Operations (30%)</i>		(1.8)	(1.8)	(1.8)	(1.8)	(1.8)	(1.5)	(1.5)	(1.5)	(1.5)	(1.5)	\$200,000
Pick-up Truck	30% Landfill Operations	8	9	9	9	9	9	9	10	10	10	\$30,000
<i>Less Landfill Operations (30%)</i>		(2.4)	(2.7)	(2.7)	(2.7)	(2.7)	(2.7)	(2.7)	(3.0)	(3.0)	(3.0)	\$30,000
Grass Cutter	70% Landfill Operations	1	1	1	1	1	1	1	1	1	1	\$30,000
<i>Less Landfill Operations (70%)</i>		(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	\$30,000
Float Trailer	30% Landfill Operations	1	1	1	1	1	1	1	1	1	1	\$60,000
<i>Less Landfill Operations (30%)</i>		(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	\$60,000
Walking Floor Trailer	50% Landfill Operations	-	3	3	3	6	7	8	9	9	9	\$175,000
<i>Less Landfill Operations (50%)</i>		-	(1.5)	(1.5)	(1.5)	(3.0)	(3.5)	(4.0)	(4.5)	(4.5)	(4.5)	\$175,000
Excavators	30% Landfill Operations	2	2	2	3	3	3	3	4	4	4	\$230,000
<i>Less Landfill Operations (30%)</i>		(0.6)	(0.6)	(0.6)	(0.9)	(0.9)	(0.9)	(0.9)	(1.2)	(1.2)	(1.2)	\$230,000
MEU	0% Landfill Operations	1	1	1	1	1	1	1	1	1	1	\$200,000
Pup Trailer	30% Landfill Operations	4	4	4	4	4	4	4	4	4	4	\$160,000
<i>Less Landfill Operations (30%)</i>		(1.2)	(1.2)	(1.2)	(1.2)	(1.2)	(1.2)	(1.2)	(1.2)	(1.2)	(1.2)	\$160,000
Skid Steer	30% Landfill Operations	5	5	5	5	7	7	7	7	7	7	\$60,000
<i>Less Landfill Operations (30%)</i>		(1.5)	(1.5)	(1.5)	(1.5)	(2.1)	(2.1)	(2.1)	(2.1)	(2.1)	(2.1)	\$60,000
Forklift	0% Landfill Operations	3	3	3	3	1	1	1	1	1	1	\$75,000
Rock Truck	90% Landfill Operations	1	1	1	1	1	1	1	1	1	1	\$300,000
<i>Less Landfill Operations (90%)</i>		(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	\$300,000
Water Truck	5% Landfill Operations	1	1	1	1	1	1	1	1	1	1	\$175,000
<i>Less Landfill Operations (5%)</i>		(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	\$175,000
Service Vehicle	50% Landfill Operations	1	1	1	1	1	1	1	1	1	1	\$50,000
<i>Less Landfill Operations (50%)</i>		(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	\$50,000
Front End Collection	0% Landfill Operations	1	1	1	1	1	1	1	1	1	1	\$300,000
Van Trailer	0% Landfill Operations	1	1	1	1	1	1	1	1	1	1	\$40,000
Highway Tractor	50% Landfill Operations	1	1	2	2	3	4	5	5	5	5	\$160,000
<i>Less Landfill Operations (50%)</i>		(0.5)	(0.5)	(1.0)	(1.0)	(1.5)	(2.0)	(2.5)	(2.5)	(2.5)	(2.5)	\$160,000
Screening Plant	0% Landfill Operations	1	1	1	1	1	1	1	1	1	1	\$400,000
Grinder	0% Landfill Operations	1	1	2	2	2	2	2	2	3	3	\$900,000
Recycling Trucks	0% Landfill Operations	-	31	31	31	31	31	31	31	31	31	\$350,000
Waste/Organic Trucks	70% Landfill Operations	-	31	31	31	31	31	31	31	31	31	\$350,000
<i>Less Landfill Operations (70%)</i>		-	(21.7)	(21.7)	(21.7)	(21.7)	(21.7)	(21.7)	(21.7)	(21.7)	(21.7)	\$350,000
Bulky Collection Truck	30% Landfill Operations	-	3.0	3.0	3.0	1.0	1.0	1.0	1.0	1.0	1.0	\$350,000
<i>Less Landfill Operations (30%)</i>		-	(0.9)	(0.9)	(0.9)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	\$350,000
Total (#)		41.85	85.75	87.25	87.95	87.95	87.55	88.55	89.75	90.75	90.75	
Total (\$000)		\$8,661.3	\$23,560.8	\$24,540.8	\$24,701.8	\$24,488.3	\$24,291.8	\$24,459.3	\$24,504.8	\$25,404.8	\$25,404.8	

Note: List includes vehicles providing diversion services. Those vehicles providing only landfill operations have been omitted

APPENDIX B.5
TABLE 1

COUNTY OF SIMCOE
INVENTORY OF CAPITAL ASSETS
WASTE MANAGEMENT

EQUIPMENT Description	OPERATION Description of Operations	# of Pieces of Equipment										UNIT COST (\$/unit)	
		2012	2013	2014	2015	2016	2017	2018	2019	2020	2021		
Site 2 - Cardboard Compactor (Tri Pack 400)	0% Landfill Operations	1	1	1	1	1	1	1	1	1	1	1	\$40,000
Site 2 - Grinder Generator	0% Landfill Operations	-	-	1	1	1	1	1	1	1	1	1	\$20,000
Site 2 - Kawasaki Mule	30% Landfill Operations	-	-	-	2	2	1	1	1	1	1	1	\$10,000
Less Landfill Operations (30%)		-	-	-	(0.6)	(0.6)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	\$10,000
Site 2 - Bob Cat/Skidsteer with attachments	10% Landfill Operations	1	1	1	1	1	1	1	1	1	1	1	\$45,000
Less Landfill Operations (10%)		(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	\$45,000
Site 2 - Marathon Cardboard Compactor (from Tos)	0% Landfill Operations	1	1	1	1	1	1	1	1	1	1	1	\$10,000
Site 2 - Snow Plow Attachment (Weldco-Beales MFG)	30% Landfill Operations	1	1	1	1	1	1	1	1	1	1	1	\$13,000
Less Landfill Operations (30%)		(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	\$13,000
Site 7 - Kawasaki Muel	30% Landfill Operations	-	1	1	1	1	1	1	1	1	1	1	\$10,000
Less Landfill Operations (30%)		-	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	\$10,000
Site 7 - Snow Blade (Weldco-Beales MFG)	30% Landfill Operations	1	1	1	1	1	1	1	1	1	1	1	\$13,000
Less Landfill Operations (30%)		(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	\$13,000
Site 7 - Log and Waste Grapple (Weldco-Beales MFG)	0% Landfill Operations	1	1	1	1	1	1	1	1	1	1	1	\$24,500
Site 7 - Solar Panel and Generator	30% Landfill Operations	-	1	1	1	1	1	1	1	1	1	1	\$24,000
Less Landfill Operations (30%)		-	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	\$24,000
Site 10 - Kawasaki Mule	30% Landfill Operations	-	-	-	1	1	1	1	1	1	1	1	\$20,000
Less Landfill Operations (30%)		-	-	-	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	\$20,000
Site 10 - Generator (Bauman)	0% Landfill Operations	1	1	1	1	1	1	1	1	1	1	1	\$20,000
Site 10 - Bob Cat/Skidsteer with attachments	10% Landfill Operations	1	1	1	1	1	1	1	1	1	1	1	\$45,000
Less Landfill Operations (10%)		(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	\$45,000
Site 10 - Telescopic Zoom Boom (Terex)	0% Landfill Operations	1	1	1	1	1	-	-	-	-	-	-	\$35,000
Site 10 - Cardboard Compactor (Tri Pack 400)	0% Landfill Operations	1	1	1	1	1	1	1	1	1	1	1	\$11,400
Site 10 - Snow Plow Attachment (Weldco-Beales MFG)	30% Landfill Operations	1	1	1	1	1	1	1	1	1	1	1	\$13,000
Less Landfill Operations (30%)		(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	\$13,000
Site 10 - Compactor Tri Pack 400	0% Landfill Operations	1	1	1	1	1	1	1	1	1	1	1	\$11,400
Site 10 - Log and Waste Grapple (Weldco-Beales MFG)	0% Landfill Operations	1	1	1	1	1	1	1	1	1	1	1	\$24,500
Site 10 - Snow Plow Attachment (Weldco-Beales MFG)	30% Landfill Operations	1	1	1	1	1	1	1	1	1	1	1	\$13,000
Less Landfill Operations (30%)		(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	\$13,000
Site 11 - Kawasaki Mule	30% Landfill Operations	-	1	1	1	1	1	1	1	1	1	1	\$10,000
Less Landfill Operations (30%)		-	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	\$10,000
Site 11 - Power Sweeper (Sweepster)	30% Landfill Operations	1	1	1	1	1	1	1	1	1	1	1	\$12,000
Less Landfill Operations (30%)		(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	\$12,000
Site 11 - Bob Cat/Skidsteer with attachments	10% Landfill Operations	1	1	1	1	1	1	1	1	1	1	1	\$45,000
Less Landfill Operations (10%)		(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	\$45,000

APPENDIX B.5
TABLE 1

COUNTY OF SIMCOE
INVENTORY OF CAPITAL ASSETS
WASTE MANAGEMENT

EQUIPMENT CONT'D Description	OPERATION Description of Operations	# of Pieces of Equipment										UNIT COST (\$/unit)	
		2012	2013	2014	2015	2016	2017	2018	2019	2020	2021		
Site 11 - Snow Plow Attachment (Weldco-Beales MFG)	30% Landfill Operations	-	-	-	1	1	1	1	1	1	1	1	\$13,000
Less Landfill Operations (30%)		-	-	-	(0)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	\$13,000
Site 11 - Log and Waste Grapple (Weldco-Beales MFG)	0% Landfill Operations	-	-	-	1	1	1	1	1	1	1	1	\$24,500
Site 11 - Compactor Tri Pack 400	0% Landfill Operations	-	-	-	1	1	1	1	1	1	1	1	\$11,400
Site 13 - Marathon Compactor	0% Landfill Operations	-	-	-	1	1	1	1	1	1	1	1	\$20,000
Site 13 - Log and Waste Grapple (Weldco-Beales MFG)	0% Landfill Operations	1	1	1	1	1	1	1	1	1	1	1	\$24,500
Site 13 - Snow Blade (Weldco-Beales MFG)	30% Landfill Operations	1	1	1	1	2	2	2	2	2	2	2	\$13,000
Less Landfill Operations (30%)		(0.3)	(0.3)	(0.3)	(0.3)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	\$13,000
Site 13 - Kawasaki Mule	30% Landfill Operations	-	-	-	1	1	1	1	1	1	1	1	\$10,000
Less Landfill Operations (30%)		-	-	-	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	\$10,000
Site 16 - Cardboard Compactor (Tri Pack 400)	0% Landfill Operations	1	1	1	1	1	1	1	1	1	1	1	\$12,000
Site 16 - Snow Blade (Weldco-Beales MFG)	30% Landfill Operations	1	1	1	1	1	1	1	1	1	1	1	\$13,000
Less Landfill Operations (30%)		(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	\$13,000
Site 16 - Bob Cat/Skidsteer with attachments	10% Landfill Operations	1	1	1	1	1	1	1	1	1	1	1	\$45,000
Less Landfill Operations (10%)		(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	\$45,000
Site 24 - Log and Waste Grapple (Weldco-Beales MFG)	0% Landfill Operations	1	1	1	1	1	1	1	1	1	1	1	\$24,500
Site 24 - Marathon Cardboard Compactor	0% Landfill Operations	-	1	1	1	1	1	1	1	1	1	1	\$35,000
Site 24 - Bob Cat/Skidsteer with attachments	10% Landfill Operations	-	-	-	1	1	1	1	1	1	1	1	\$60,000
Less Landfill Operations (10%)		-	-	-	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	\$60,000
Site 24 - Snow Blade (Weldco-Beales MFG)	30% Landfill Operations	1	1	1	1	1	1	1	1	1	1	1	\$13,000
Less Landfill Operations (30%)		(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	\$13,000
Site 24 - Power Sweeper (Sweepster)	30% Landfill Operations	-	-	1	1	1	1	1	1	1	1	1	\$18,000
Less Landfill Operations (30%)		-	-	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	\$18,000
Site 24 - Kawasaki Muel	30% Landfill Operations	-	-	-	1	1	1	1	1	1	1	1	\$10,000
Less Landfill Operations (30%)		-	-	-	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	\$10,000
Total (#)		20.20	23.30	25.00	33.10	33.80	32.10	32.10	32.10	32.10	32.10	32.10	
Total (\$000)		\$471.9	\$537.7	\$570.3	\$731.3	\$740.4	\$698.4	\$698.4	\$698.4	\$698.4	\$698.4	\$698.4	

APPENDIX B.5
TABLE 1

COUNTY OF SIMCOE
INVENTORY OF CAPITAL ASSETS
WASTE MANAGEMENT

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Historic Population	328,442	332,692	337,052	341,523	346,108	352,037	358,512	365,188	372,084	379,206
Historic Employment	<u>89,012</u>	<u>91,068</u>	<u>93,172</u>	<u>95,324</u>	<u>97,527</u>	<u>98,647</u>	<u>99,803</u>	<u>100,994</u>	<u>102,222</u>	<u>103,487</u>
Historic Households & Employment	417,454	423,760	430,224	436,847	443,635	450,684	458,315	466,182	474,306	482,694

INVENTORY SUMMARY (\$000)

Buildings	\$163,059.00	\$163,059.00	\$201,559.00	\$201,559.00	\$201,559.00	\$201,559.00	\$201,559.00	\$201,559.00	\$201,559.00	\$201,559.00
Land	\$189,729.4	\$189,729.4	\$189,729.4	\$189,729.4	\$189,729.4	\$189,729.4	\$189,729.4	\$189,729.4	\$189,729.4	\$189,729.4
Vehicles & Equipment	\$8,661.3	\$23,560.8	\$24,540.8	\$24,701.8	\$24,488.3	\$24,291.8	\$24,459.3	\$24,504.8	\$25,404.8	\$25,404.8
Equipment	\$471.9	\$537.7	\$570.3	\$731.3	\$740.4	\$698.4	\$698.4	\$698.4	\$698.4	\$698.4
Total (\$000)	\$361,921.6	\$376,886.9	\$416,399.5	\$416,721.5	\$416,517.1	\$416,278.6	\$416,446.1	\$416,491.6	\$417,391.6	\$417,391.6

SERVICE LEVEL (\$/population & employment)											Average Service Level
Buildings	\$390.60	\$384.79	\$468.50	\$461.40	\$454.34	\$447.23	\$439.78	\$432.36	\$424.96	\$417.57	\$432.15
Land	\$454.5	\$447.7	\$441.0	\$434.3	\$427.7	\$421.0	\$414.0	\$407.0	\$400.0	\$393.1	\$424.02
Vehicles & Equipment	\$20.7	\$55.6	\$57.0	\$56.5	\$55.2	\$53.9	\$53.4	\$52.6	\$53.6	\$52.6	\$51.12
Equipment	\$1.1	\$1.3	\$1.3	\$1.7	\$1.7	\$1.5	\$1.5	\$1.5	\$1.5	\$1.4	\$1.46
Total (\$/population & employment)	\$866.97	\$889.39	\$967.87	\$953.93	\$938.87	\$923.66	\$908.65	\$893.41	\$880.01	\$864.71	\$908.75

COUNTY OF SIMCOE
CALCULATION OF MAXIMUM ALLOWABLE
WASTE MANAGEMENT

10-Year Funding Envelope Calculation	
10 Year Average Service Level 2012 - 2021	\$908.75
Net Population & Employment Growth 2022 - 2031	94,080
Maximum Allowable Funding Envelope	\$85,495,460

APPENDIX B.5
TABLE 2

COUNTY OF SIMCOE
DEVELOPMENT-RELATED CAPITAL PROGRAM
WASTE MANAGEMENT

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	Development Related Costs		
					BTE (%)	Replacement & BTE Shares		Prior Growth	2022-2031	Other Dev. Related*
5.0 WASTE MANAGEMENT										
5.1 Facilities & Land										
5.1.1 Site 16 Improvements - Diversion Activities	2022	\$ 2,104,000	\$ -	\$ 2,104,000	79%	\$ 1,656,263	\$ 447,737	\$ 447,737	\$ -	\$ -
5.1.2 Organics Processing Facility	2024	\$ 35,778,932	\$ -	\$ 35,778,932	79%	\$ 28,165,070	\$ 7,613,862	\$ 1,250,017	\$ 6,363,845	\$ -
5.1.3 Materials Management Facility	2025	\$ 11,808,900	\$ 6,212,514	\$ 5,596,386	43%	\$ 2,414,920	\$ 3,181,466	\$ -	\$ 912,853	\$ 2,268,613
5.1.4 Paving Diversion Areas - Various Sites	Various	\$ 2,650,000	\$ -	\$ 2,650,000	79%	\$ 2,086,072	\$ 563,928	\$ -	\$ 563,928	\$ -
Subtotal Facilities & Land		\$ 52,341,832	\$ 6,212,514	\$ 46,129,318		\$ 34,322,325	\$ 11,806,993	\$ 1,697,754	\$ 7,840,625	\$ 2,268,613
5.2 Vehicles & Equipment										
5.2.1 Recycling Carts (\$43.90/unit) - Additional Households	Various	\$ 1,229,200	\$ -	\$ 1,229,200	0%	\$ -	\$ 1,229,200	\$ -	\$ 1,229,200	\$ -
5.2.2 Organics Carts (\$49.50/unit) - Additional Households	Various	\$ 1,386,000	\$ -	\$ 1,386,000	0%	\$ -	\$ 1,386,000	\$ -	\$ 1,386,000	\$ -
5.2.3 Distribution Cost (\$17.50/HH) - Additional Households	Various	\$ 490,000	\$ -	\$ 490,000	0%	\$ -	\$ 490,000	\$ -	\$ 490,000	\$ -
5.2.4 Provision for Additional Equipment (Diversion only)	Various	\$ 137,000	\$ -	\$ 137,000	0%	\$ -	\$ 137,000	\$ -	\$ 137,000	\$ -
5.2.5 Additional Vehicles	Various	\$ 386,580	\$ -	\$ 386,580	0%	\$ -	\$ 386,580	\$ -	\$ 386,580	\$ -
Subtotal Vehicles & Equipment		\$ 3,628,780	\$ -	\$ 3,628,780		\$ -	\$ 3,628,780	\$ -	\$ 3,628,780	\$ -
TOTAL WASTE MANAGEMENT		\$ 55,970,612	\$ 6,212,514	\$ 49,758,098		\$ 34,322,325	\$ 15,435,773	\$ 1,697,754	\$ 11,469,405	\$ 2,268,613

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

Residential Development Charge Calculation		
Residential Share of 2022 - 2031 DC Eligible Costs	78%	\$8,946,136
10 Year Growth in Population in New Units		75,855
Unadjusted Development Charge Per Capita		\$117.94
Non-Residential Development Charge Calculation		
Non-Residential Share of 2022 - 2031 DC Eligible Costs	22%	\$2,523,269
10 Year Growth in Square Metres		1,447,722
Unadjusted Development Charge Per Square Metre		\$1.74

2022-2031 Net Funding Envelope	\$85,495,460
Reserve Fund Balance	
Balance as at January 1, 2021	\$1,697,754

APPENDIX B.5
TABLE 3

COUNTY OF SIMCOE
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
WASTE MANAGEMENT
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)

WASTE MANAGEMENT	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	\$1,324.25	\$1,588.96	\$2,336.91	(\$3,216.83)	(\$3,565.05)	(\$3,028.87)	(\$2,448.55)	(\$2,121.43)	(\$1,466.76)	(\$760.67)	
2022-2031 RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth	\$349.2	\$0.0	\$975.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$1,324.2
- Waste Management: Non Inflated	\$327.0	\$327.0	\$5,290.8	\$1,039.1	\$327.0	\$327.0	\$327.0	\$327.0	\$327.0	\$327.0	\$8,946.1
- Waste Management: Inflated	\$676.27	\$333.57	\$6,518.98	\$1,102.65	\$353.99	\$361.07	\$368.29	\$375.66	\$383.17	\$390.83	\$10,864.5
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	7,162	7,992	7,992	7,090	7,974	7,974	5,869	7,934	7,934	7,934	75,855
REVENUE											
- DC Receipts: Inflated	\$890.9	\$1,014.0	\$1,034.3	\$935.9	\$1,073.7	\$1,095.1	\$822.1	\$1,133.7	\$1,156.4	\$1,179.5	\$10,335.7
INTEREST											
- Interest on Opening Balance	\$46.3	\$55.6	\$81.8	(\$176.9)	(\$196.1)	(\$166.6)	(\$134.7)	(\$116.7)	(\$80.7)	(\$41.8)	(\$729.7)
- Interest on In-year Transactions	\$3.8	\$11.9	(\$150.8)	(\$4.6)	\$12.6	\$12.8	\$7.9	\$13.3	\$13.5	\$13.8	(\$65.8)
TOTAL REVENUE	\$941.0	\$1,081.5	\$965.2	\$754.4	\$890.2	\$941.4	\$695.4	\$1,030.3	\$1,089.3	\$1,151.5	\$9,540.2
CLOSING CASH BALANCE	\$1,589.0	\$2,336.9	(\$3,216.8)	(\$3,565.1)	(\$3,028.9)	(\$2,448.6)	(\$2,121.4)	(\$1,466.8)	(\$760.7)	\$0.0	

2022 Adjusted Charge Per Capita	\$124.39
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Allocation of Capital Program	
Residential Sector	78.0%
Non-Residential Sector	22.0%
Rates for 2022	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



APPENDIX B.5
TABLE 3

COUNTY OF SIMCOE
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
WASTE MANAGEMENT
NON-RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)

WASTE MANAGEMENT	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	\$373.51	\$460.64	\$665.38	(\$896.02)	(\$941.72)	(\$755.10)	(\$638.75)	(\$506.37)	(\$356.79)	(\$188.51)	
2022-2031 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth	\$98.5	\$0.0	\$275.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$373.5
- Waste Management: Non Inflated	\$92.2	\$92.2	\$1,492.3	\$293.1	\$92.2	\$92.2	\$92.2	\$92.2	\$92.2	\$92.2	\$2,523.3
- Waste Management: Inflated	\$190.7	\$94.1	\$1,838.7	\$311.0	\$99.8	\$101.8	\$103.9	\$106.0	\$108.1	\$110.2	\$3,064.3
NON-RESIDENTIAL SPACE GROWTH											
- Growth in Square Metres	144,057	149,764	155,741	162,018	168,752	127,246	130,330	133,407	136,584	139,823	1,447,722
REVENUE											
- DC Receipts: Inflated	\$263.5	\$279.5	\$296.4	\$314.5	\$334.2	\$257.0	\$268.5	\$280.3	\$292.8	\$305.7	\$2,892.4
INTEREST											
- Interest on Opening Balance	\$13.1	\$16.1	\$23.3	(\$49.3)	(\$51.8)	(\$41.5)	(\$35.1)	(\$27.9)	(\$19.6)	(\$10.4)	(\$183.1)
- Interest on In-year Transactions	\$1.3	\$3.2	(\$42.4)	\$0.1	\$4.1	\$2.7	\$2.9	\$3.1	\$3.2	\$3.4	(\$18.4)
TOTAL REVENUE	\$277.9	\$298.8	\$277.3	\$265.3	\$286.5	\$218.2	\$236.2	\$255.5	\$276.4	\$298.7	\$2,690.8
CLOSING CASH BALANCE	\$460.6	\$665.4	(\$896.0)	(\$941.7)	(\$755.1)	(\$638.7)	(\$506.4)	(\$356.8)	(\$188.5)	\$0.0	

2022 Adjusted Charge Per Square Metre	\$1.83
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Allocation of Capital Program	
Residential Sector	78.0%
Non-Residential Sector	22.0%
Rates for 2022	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.6

DEVELOPMENT RELATED STUDIES

APPENDIX B.6 – DEVELOPMENT RELATED STUDIES

The *DCA* allows the cost of development-related studies to be included in the calculation of development charges. Subsection 7 (3) of the *DCA* allows for a development related studies class in respect of any service in subsection 2 (4). This appendix covers the costs included for recovery of development-related studies.

TABLE 1 2022 – 2031 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF THE “UNADJUSTED” DEVELOPMENT CHARGES

As shown in Table 1, the 2022-2031 development-related gross cost for general government is \$3.29 million. The capital program relates to various development-related studies, including two five-year updates to the development charges study, two updates to the Official Plan, Transit, Waste Management, and Trails master plans, as well as various planning studies. No grants, subsidies or other contributions have been identified for this capital program.

As many of these studies are related to growth in the County of Simcoe, only a few “benefit to existing” shares have been deducted. Benefit to existing shares have been calculated at 50 per cent of the net municipal costs for many of the studies, as well as shares of population and employment growth (79 per cent) over the existing base for others. This is to account for the portion of certain studies that will review the state of the existing infrastructure and make recommendations for its improvement.

Available reserve funds in the amount of \$420,000 are used to fund a portion of the program. The remaining DC eligible share totals \$1.75 million, all of which is eligible for recovery over the ten-year planning period under review.

This amount is apportioned 78 per cent (\$1.37 million) to residential development and 22 per cent (\$385,274) to non-residential development. The resulting unadjusted charges for Development Related Charges are \$18.01 per capita and \$0.27 per square metre non-residential development.

TABLE 2 CASH FLOW ANALYSIS

The cash flow analysis is displayed in Table 2 and considers the timing of the development charges revenues to determine the adjusted rates. After cash flow considerations, the adjusted development charge decreases to \$17.72 per capita and \$0.26 per square metre, respectively. The following table summarizes the calculation of the Development Related Studies development charge:

DEVELOPMENT RELATED STUDIES SUMMARY					
2022 - 2031		Unadjusted		Adjusted	
Development-Related Capital Program		Development Charge		Development Charge	
Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$3,291,000	\$1,751,245	\$18.01	\$0.27	\$17.72	\$0.26

APPENDIX B.6
TABLE 1

COUNTY OF SIMCOE
DEVELOPMENT-RELATED CAPITAL PROGRAM
DEVELOPMENT RELATED STUDIES

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	Development Related Costs		
					BTE (%)	Replacement & BTE Shares		Prior Growth	2022-2031	Other Dev. Related*
6.0 DEVELOPMENT RELATED STUDIES										
6.1 Development-Related Studies										
6.1.1 Transit Master Plan Update	2022	\$ 150,000	\$ -	\$ 150,000	50%	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	\$ -
6.1.2 Septage Study	2022	\$ 70,000	\$ -	\$ 70,000	50%	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	\$ -
6.1.3 Waste Management Strategy Update	2022	\$ 150,000	\$ -	\$ 150,000	79%	\$ 118,080	\$ 31,920	\$ 31,920	\$ -	\$ -
6.1.4 Development Charge Background Study	2022	\$ 50,000	\$ -	\$ 50,000	0%	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -
6.1.5 Operational Research in Health (ORH) Report	2023	\$ 11,000	\$ -	\$ 11,000	79%	\$ 8,659	\$ 2,341	\$ 2,341	\$ -	\$ -
6.1.6 Official Plan Update	2025	\$ 250,000	\$ -	\$ 250,000	50%	\$ 125,000	\$ 125,000	\$ 125,000	\$ -	\$ -
6.1.7 Growth Management Study	2026	\$ 150,000	\$ -	\$ 150,000	0%	\$ -	\$ 150,000	\$ 100,797	\$ 49,203	\$ -
6.1.8 Long Term Affordable Housing Strategy	2026	\$ 150,000	\$ -	\$ 150,000	79%	\$ 118,080	\$ 31,920	\$ -	\$ 31,920	\$ -
6.1.9 Trails Strategy Update	2026	\$ 100,000	\$ -	\$ 100,000	79%	\$ 78,720	\$ 21,280	\$ -	\$ 21,280	\$ -
6.1.10 Transit Mater Plan Update	2027	\$ 150,000	\$ -	\$ 150,000	50%	\$ 75,000	\$ 75,000	\$ -	\$ 75,000	\$ -
6.1.11 Economic Development Strategy	2027	\$ 200,000	\$ -	\$ 200,000	0%	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ -
6.1.12 Waste Management Strategy Update	2027	\$ 150,000	\$ -	\$ 150,000	79%	\$ 118,080	\$ 31,920	\$ -	\$ 31,920	\$ -
6.1.13 Development Charge Background Study	2027	\$ 60,000	\$ -	\$ 60,000	0%	\$ -	\$ 60,000	\$ -	\$ 60,000	\$ -
6.1.14 Official Plan Update	2030	\$ 500,000	\$ -	\$ 500,000	50%	\$ 250,000	\$ 250,000	\$ -	\$ 250,000	\$ -
6.1.15 Operational Research in Health (ORH) Report	2031	\$ 150,000	\$ -	\$ 150,000	79%	\$ 118,080	\$ 31,920	\$ -	\$ 31,920	\$ -
6.1.16 Provision for Growth Related Studies	Various	\$ 1,000,000	\$ -	\$ 1,000,000	0%	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -
TOTAL DEVELOPMENT RELATED STUDIES		\$ 3,291,000	\$ -	\$ 3,291,000		\$ 1,119,697	\$ 2,171,303	\$ 420,058	\$ 1,751,245	\$ -

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

Residential Development Charge Calculation		
Residential Share of 2022 - 2031 DC Eligible Costs	78%	\$1,365,971
10 Year Growth in Population in New Units		75,855
Unadjusted Development Charge Per Capita		\$18.01
Non-Residential Development Charge Calculation		
Non-Residential Share of 2022 - 2031 DC Eligible Costs	22%	\$385,274
10 Year Growth in Square Metres		1,447,722
Unadjusted Development Charge Per Square Metre		\$0.27

Reserve Fund Balance	
Balance as at January 1, 2021	\$420,058

APPENDIX B.6
TABLE 2

COUNTY OF SIMCOE
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
DEVELOPMENT RELATED STUDIES
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)

DEVELOPMENT RELATED STUDIES	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	\$327.65	\$235.57	\$307.96	\$386.09	\$345.25	\$251.48	\$7.43	\$37.49	\$111.98	(\$43.47)	
2022-2031 RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth	\$149.7	\$1.8	\$0.0	\$97.5	\$78.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$327.6
- Development Related Studies: Non Inflated	\$78.0	\$78.0	\$78.0	\$78.0	\$157.9	\$364.2	\$78.0	\$78.0	\$273.0	\$102.9	\$1,366.0
- Development Related Studies: Inflated	\$227.7	\$81.4	\$81.2	\$186.2	\$256.0	\$402.1	\$87.8	\$89.6	\$319.9	\$123.0	\$1,854.9
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	7,162	7,992	7,992	7,090	7,974	7,974	5,869	7,934	7,934	7,934	75,855
REVENUE											
- DC Receipts: Inflated	\$126.9	\$144.5	\$147.4	\$133.3	\$153.0	\$156.0	\$117.1	\$161.5	\$164.8	\$168.0	\$1,472.5
INTEREST											
- Interest on Opening Balance	\$11.5	\$8.2	\$10.8	\$13.5	\$12.1	\$8.8	\$0.3	\$1.3	\$3.9	(\$2.4)	\$68.0
- Interest on In-year Transactions	(\$2.8)	\$1.1	\$1.2	(\$1.5)	(\$2.8)	(\$6.8)	\$0.5	\$1.3	(\$4.3)	\$0.8	(\$13.3)
TOTAL REVENUE	\$135.6	\$153.8	\$159.3	\$145.4	\$162.2	\$158.1	\$117.9	\$164.1	\$164.4	\$166.4	\$1,527.2
CLOSING CASH BALANCE	\$235.6	\$308.0	\$386.1	\$345.3	\$251.5	\$7.4	\$37.5	\$112.0	(\$43.5)	\$0.0	

2022 Adjusted Charge Per Capita	\$17.72
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Allocation of Capital Program	
Residential Sector	78.0%
Non-Residential Sector	22.0%
Rates for 2022	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



APPENDIX B.6

TABLE 2

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

DEVELOPMENT RELATED STUDIES	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	\$92.41	\$68.33	\$87.97	\$110.84	\$106.90	\$85.50	\$9.68	\$23.83	\$39.69	(\$8.66)	
2022-2031 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth	\$42.2	\$0.5	\$0.0	\$27.5	\$22.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$92.4
- Development Related Studies: Non Inflated	\$22.0	\$22.0	\$22.0	\$22.0	\$44.5	\$102.7	\$22.0	\$22.0	\$77.0	\$29.0	\$385.3
- Development Related Studies: Inflated	\$64.2	\$23.0	\$22.9	\$52.5	\$72.2	\$113.4	\$24.8	\$25.3	\$90.2	\$34.7	\$523.2
NON-RESIDENTIAL SPACE GROWTH											
- Growth in Square Metres	144,057	149,764	155,741	162,018	168,752	127,246	130,330	133,407	136,584	139,823	1,447,722
REVENUE											
- DC Receipts: Inflated	\$37.6	\$39.9	\$42.3	\$44.9	\$47.7	\$36.7	\$38.4	\$40.0	\$41.8	\$43.7	\$413.1
INTEREST											
- Interest on Opening Balance	\$3.2	\$2.4	\$3.1	\$3.9	\$3.7	\$3.0	\$0.3	\$0.8	\$1.4	(\$0.5)	\$21.4
- Interest on In-year Transactions	(\$0.7)	\$0.3	\$0.3	(\$0.2)	(\$0.7)	(\$2.1)	\$0.2	\$0.3	(\$1.3)	\$0.2	(\$3.8)
TOTAL REVENUE	\$40.1	\$42.6	\$45.8	\$48.6	\$50.8	\$37.6	\$38.9	\$41.1	\$41.9	\$43.3	\$430.8
CLOSING CASH BALANCE	\$68.3	\$88.0	\$110.8	\$106.9	\$85.5	\$9.7	\$23.8	\$39.7	(\$8.7)	\$0.0	

2022 Adjusted Charge Per Square Metre	\$0.26
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Allocation of Capital Program	
Residential Sector	78.0%
Non-Residential Sector	22.0%
Rates for 2022	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



APPENDIX C

TRANSIT TECHNICAL APPENDIX

TRANSIT – TECHNICAL APPENDIX

This appendix provides details of the Transit services ridership forecast and capital program used in the 2021 DC Background Study for the County of Simcoe. The forecast method and key assumptions are discussed and the results of the forecasts are presented in the following sections.

A. OVERVIEW OF TRANSIT SERVICE DELIVERY

The County of Simcoe is responsible for the provision of County-wide public transportation services. Transit Services are provided through a surface network of two bus routes that stretch across the County. Transit ridership has been growing and the trend is anticipated to continue in the future.

B. TRANSIT RIDERSHIP

i. Requirements of the Development Charges Act

In accordance with the *Development Charges Act*, Transit services must be based on a “planned level of service” rather than the “10-year historical average level of service.” For the purposes of determining the “planned level of service” for transit, the County’s transit service development-related capital program has been informed based on existing and proposed capital budget documents and discussions with staff.

In addition, any background study that incorporates Transit services into the calculation must now include the following:

- An assessment of ridership forecast for all modes of transit and whether ridership is generated from existing or planned development (O. Reg. 82/98 s.8(2)4).
- An assessment of ridership capacity for all modes of transit over the 10-year forecast period (O. Reg. 82/98 s.8(2)4).

The results of the forecast are discussed in the following section.

ii. Transit Ridership Forecast

The ridership forecast used for the purposes of the 2021 DC Background Study was prepared based on historical ridership data and discussions with County staff.

The forecasted ridership by 2031 is estimated at 235,325 including Specialized Route 999 an increase of 5 per cent annually. The share of growth in population and employment over the existing base is roughly 80 percent existing and 20 per cent related to development. However, the transit network is being expanded into new development areas and as such, the shares of future trips attributed to growth is increased to 70 per cent. Details on those shares are contained in Table 1 below.

Table 1
Transit Ridership Analysis

TRIPS	2022	2031
Existing Base	158,364	212,237
Trips from Development (2022-2031)	-	23,088
Total	158,364	235,325

TABLE 2 2022-2031 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF THE “UNADJUSTED” DEVELOPMENT CHARGES

The *DCA* (s.5.2 (3)) requires that in estimating the increase in need for Transit services the increased need “shall not exceed the planned level of service over the 10-year period immediately following the preparation of the background study”. For the purposes of the development charge calculations, the “planned level of service” is considered the ten-year development-related capital program (2022-2031) in the Development Charges Background Study, as informed by the County’s current and proposed capital budgets, and discussions with County staff. Through its approval of the DC Background Study and the related underlying capital program, Council has indicated that it intends to ensure that the increase in need in Transit service will be met.

The ten-year development-related capital plan for Transit Services includes a provision for additional facilities and new buses. The capital program totals \$30.72 million. There are no grants or subsidies identified.

The provision for additional facilities in the capital program is attributed 70 per cent benefit to existing share based new trips generated by development as noted in Table 1 above. It’s

anticipated the facilities would benefit a longer planning horizon beyond 2031 and the benefit to existing shares have therefore been adjusted. The vehicles and equipment benefit to existing share is 50 per cent based on the existing need for buses and future need to service development. The two projects are largely related to existing service delivery with some expansion to service delivery related to development.

There are no DC reserve funds available for Transit as it was not previously included in DC Studies. A portion of the provision for facilities has been removed from the DC rates calculation and may be considered in subsequent DC Studies. The post-2031 period benefitting amount is therefore \$3.72 million. The remaining ten-year DC eligible cost is \$6.60 million, which is allocated 78 per cent (\$5.14 million) to the residential sector and 22 per cent (\$1.45 million) to the non-residential sector. This yields an unadjusted development charge of \$67.81 per capita and \$1.00 per square metre of new non-residential development.

TABLE 3 CASH FLOW ANALYSIS

After cash flow consideration, the residential calculated charge increases to \$70.33 per capita and the non-residential charge remains the same at \$1.03 per square metre.

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

TRANSIT SUMMARY					
2022 - 2031		Unadjusted		Adjusted	
Development-Related Capital Program		Development Charge		Development Charge	
Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$30,721,994	\$6,594,171	\$67.81	\$1.00	\$70.33	\$1.03

APPENDIX C

TABLE 2

COUNTY OF SIMCOE
DEVELOPMENT-RELATED CAPITAL PROGRAM
TRANSIT

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	Development Related Costs		
					BTE (%)	Replacement & BTE Shares		Prior Growth	2022-2031	Other Dev. Related*
1.0 TRANSIT										
1.1 Facilities & Site Improvements										
1.1.1 Provision for Facilities	Various	\$ 25,000,000	\$ -	\$ 25,000,000	70%	\$ 17,542,872	\$ 7,457,128	\$ -	\$ 3,733,175	\$ 3,723,954
Subtotal Facilities & Site Improvements		\$ 25,000,000	\$ -	\$ 25,000,000		\$ 17,542,872	\$ 7,457,128	\$ -	\$ 3,733,175	\$ 3,723,954
1.2 Vehicles & Equipment										
1.2.1 Vi30 - 30' Vicinity	2022	\$ 1,392,748	\$ -	\$ 1,392,748	50%	\$ 696,374	\$ 696,374	\$ -	\$ 696,374	\$ -
1.2.1 Vi30 - 30' Vicinity (3)	2025	\$ 4,178,245	\$ -	\$ 4,178,245	50%	\$ 2,089,123	\$ 2,089,123	\$ -	\$ 2,089,123	\$ -
1.2.2 Promaster	2025	\$ 151,000	\$ -	\$ 151,000	50%	\$ 75,500	\$ 75,500	\$ -	\$ 75,500	\$ -
Subtotal Vehicles & Equipment		\$ 5,721,994	\$ -	\$ 5,721,994		\$ 2,860,997	\$ 2,860,997	\$ -	\$ 2,860,997	\$ -
TOTAL TRANSIT		\$ 30,721,994	\$ -	\$ 30,721,994		\$ 20,403,869	\$ 10,318,125	\$ -	\$ 6,594,171	\$ 3,723,954

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

Residential Development Charge Calculation		
Residential Share of 2022 - 2031 DC Eligible Costs	78%	\$5,143,454
10 Year Growth in Population in New Units		75,855
Unadjusted Development Charge Per Capita		\$67.81
Non-Residential Development Charge Calculation		
Non-Residential Share of 2022 - 2031 DC Eligible Costs	22%	\$1,450,718
10 Year Growth in Square Metres		1,447,722
Unadjusted Development Charge Per Square Metre		\$1.00

**APPENDIX C
TABLE 3**

**COUNTY OF SIMCOE
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
TRANSIT
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)**

TRANSIT	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	\$0.00	(\$339.79)	(\$77.38)	\$205.09	(\$1,402.57)	(\$1,182.79)	(\$944.98)	(\$857.68)	(\$593.00)	(\$307.53)	
2022-2031 RESIDENTIAL FUNDING REQUIREMENTS											
- Transit: Non Inflated	\$834.4	\$291.2	\$291.2	\$1,979.6	\$291.2	\$291.2	\$291.2	\$291.2	\$291.2	\$291.2	\$5,143.5
- Transit: Inflated	\$834.36	\$297.01	\$302.95	\$2,100.76	\$315.19	\$321.49	\$327.92	\$334.48	\$341.17	\$348.00	\$5,523.3
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	7,162	7,992	7,992	7,090	7,974	7,974	5,869	7,934	7,934	7,934	75,855
REVENUE											
- DC Receipts: Inflated	\$503.7	\$573.3	\$584.7	\$529.1	\$607.0	\$619.1	\$464.8	\$641.0	\$653.8	\$666.9	\$5,843.4
INTEREST											
- Interest on Opening Balance	\$0.0	(\$18.7)	(\$4.3)	\$7.2	(\$77.1)	(\$65.1)	(\$52.0)	(\$47.2)	(\$32.6)	(\$16.9)	(\$306.6)
- Interest on In-year Transactions	(\$9.1)	\$4.8	\$4.9	(\$43.2)	\$5.1	\$5.2	\$2.4	\$5.4	\$5.5	\$5.6	(\$13.4)
TOTAL REVENUE	\$494.6	\$559.4	\$585.4	\$493.1	\$535.0	\$559.3	\$415.2	\$599.2	\$626.6	\$655.5	\$5,523.3
CLOSING CASH BALANCE	(\$339.8)	(\$77.4)	\$205.1	(\$1,402.6)	(\$1,182.8)	(\$945.0)	(\$857.7)	(\$593.0)	(\$307.5)	\$0.0	

2022 Adjusted Charge Per Capita	\$70.33
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Allocation of Capital Program	
Residential Sector	78.0%
Non-Residential Sector	22.0%
Rates for 2022	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



**APPENDIX C
TABLE 3**

**COUNTY OF SIMCOE
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
TRANSIT
NON-RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)**

TRANSIT	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	\$0.00	(\$88.73)	(\$18.11)	\$64.44	(\$359.43)	(\$277.45)	(\$237.14)	(\$189.86)	(\$135.05)	(\$72.00)	
2022-2031 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Transit: Non Inflated	\$235.3	\$82.1	\$82.1	\$558.3	\$82.1	\$82.1	\$82.1	\$82.1	\$82.1	\$82.1	\$1,450.7
- Transit: Inflated	\$235.3	\$83.8	\$85.4	\$592.5	\$88.9	\$90.7	\$92.5	\$94.3	\$96.2	\$98.2	\$1,557.9
NON-RESIDENTIAL SPACE GROWTH											
- Growth in Square Metres	144,057	149,764	155,741	162,018	168,752	127,246	130,330	133,407	136,584	139,823	1,447,722
REVENUE											
- DC Receipts: Inflated	\$149.0	\$158.0	\$167.6	\$177.8	\$188.9	\$145.3	\$151.8	\$158.5	\$165.5	\$172.8	\$1,635.0
INTEREST											
- Interest on Opening Balance	\$0.0	(\$4.9)	(\$1.0)	\$2.3	(\$19.8)	(\$15.3)	(\$13.0)	(\$10.4)	(\$7.4)	(\$4.0)	(\$73.5)
- Interest on In-year Transactions	(\$2.4)	\$1.3	\$1.4	(\$11.4)	\$1.7	\$1.0	\$1.0	\$1.1	\$1.2	\$1.3	(\$3.7)
TOTAL REVENUE	\$146.6	\$154.4	\$168.0	\$168.7	\$170.9	\$131.0	\$139.8	\$149.2	\$159.3	\$170.2	\$1,557.9
CLOSING CASH BALANCE	(\$88.7)	(\$18.1)	\$64.4	(\$359.4)	(\$277.4)	(\$237.1)	(\$189.9)	(\$135.0)	(\$72.0)	\$0.0	

2022 Adjusted Charge Per Square Metre	\$1.03
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Allocation of Capital Program	
Residential Sector	78.0%
Non-Residential Sector	22.0%
Rates for 2022	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



APPENDIX D

SERVICES RELATED TO A HIGHWAY

TECHNICAL APPENDIX

SERVICES RELATED TO A HIGHWAY TECHNICAL APPENDIX

The Transportation and Engineering is responsible for Services Related to a Highway which includes the following two Appendices:

Appendix D.1 Services Related to a Highway: Public Works

Appendix D.2 Services Related to a Highway: Roads and Related

Details on the methodology and structure of Appendix D.1 Services Related to a Highway: Public Works can be found in Appendix B. Details on the tables for Appendix D.2 for Roads and Related are contained within the preamble of said appendix.

APPENDIX D.1

SERVICES RELATED TO A HIGHWAY:

PUBLIC WORKS

SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS

The County of Simcoe provides public works and road maintenance services through the Transportation and Engineering department, under the Maintenance Operations sub-department. This section deals with the capital infrastructure of Public Works buildings, land, and related furniture and equipment, and municipal fleet. The capital costs associated with road construction are included in Appendix D.2.

TABLE 1 HISTORICAL SERVICE LEVELS

The County of Simcoe conducts Public Works at seven sites located throughout the County, which all have one main operation facility and a material storage building. The operations facilities total 77,500 square feet and are valued at \$31.78 million. The material storage buildings total 77,800 square feet and are worth a combined \$7.78 million. The land parcels for all six sites total 15.84 hectares, which is worth approximately \$20.61 million. The operations fleet and associated required equipment totals 116 vehicles, and includes plow trucks, tractors, back hoes, pick up trucks and trailers. These vehicles and equipment have a combined value of \$17.82 million. Finally, the total value of furniture and equipment at all six public works sites adds almost \$2.48 million to the value of the inventory of capital assets.

The total value of the Public Works inventory of capital assets is \$80.46 million in 2021. The resulting ten-year historic average service level is \$157.26 per population and employment, and this, multiplied by the ten-year growth in population and employment (94,080), results in a maximum allowable funding envelope of \$14.80 million.

TABLE 2 2022 – 2031 DEVELOPMENT-RELATED CAPITAL PROGRAM & CALCULATION OF THE “UNADJUSTED” DEVELOPMENT CHARGES

The ten-year development-related capital program for Public Works totals \$939,540. This accounts for several additional operations vehicles including a snow plow.

No replacement shares have been identified as these acquisitions are anticipated to be net additions to the inventory of capital assets. A share of \$268,050 related to prior growth

funded from existing Public Works DC reserve funds has been netted off the total eligible cost. The remaining \$681,490 is related to development in the 2022 to 2031 planning period. This cost is allocated 78 per cent, or \$523,762 against new residential development and 22 per cent, or \$147,728 to non-residential development. When applied to the ten-year growth in population in new units (75,855) and growth in square metres of non-residential building space (1,447,722), unadjusted development charges of \$6.90 per capita and \$0.10 per square metre result.

TABLE 3 CASH FLOW ANALYSIS

After cash flow considerations, both the residential and non-residential development charges increase to \$7.67 per capita and \$0.11 per square metre, respectively. The increases represent the front-ended nature of the timing of the capital program.

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

PUBLIC WORKS SUMMARY						
10-year Hist.	2022 - 2031		Unadjusted		Adjusted	
Service Level	Development-Related	Capital Program	Development Charge		Development Charge	
per Pop & Emp.	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$157.26	\$939,540	\$671,490	\$6.90	\$0.10	\$7.67	\$0.11

APPENDIX D.1

TABLE 1

COUNTY OF SIMCOE
INVENTORY OF CAPITAL ASSETS
PUBLIC WORKS

BUILDINGS Location	# of Square Feet										UNIT COST (\$/sq.ft.)
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Midhurst District # 1	15,300	15,300	15,300	15,300	15,300	15,300	15,300	15,300	15,300	15,300	\$410
Beeton District # 2	7,140	12,880	12,880	12,880	12,880	12,880	12,880	12,880	12,880	12,880	\$410
Moonstone # 3	4,416	4,416	4,416	4,416	4,416	4,416	4,416	4,416	4,416	4,416	\$410
Creemore District # 4	8,316	8,316	8,316	8,316	8,316	8,316	8,316	8,316	14,500	14,500	\$410
Perkinsfield District # 5	4,416	4,416	4,416	4,416	4,416	4,416	4,416	4,416	4,416	4,416	\$410
Ramara District #6	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	\$410
Orr Lake	-	-	-	-	-	17,600	17,600	17,600	17,600	17,600	\$410
Total (#)	47,988	53,728	53,728	53,728	53,728	71,328	71,328	71,328	77,512	77,512	
Total (\$000)	\$19,675.1	\$22,028.5	\$22,028.5	\$22,028.5	\$22,028.5	\$29,244.5	\$29,244.5	\$29,244.5	\$31,779.9	\$31,779.9	

MATERIAL STORAGE Location	# of Square Feet										UNIT COST (\$/sq.ft.)
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Midhurst District # 1	15,708	15,708	15,708	15,708	15,708	15,708	15,708	15,708	15,708	15,708	\$100
Beeton District # 2	5,026	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	\$100
Moonstone # 3	7,854	7,854	7,854	7,854	7,854	7,854	7,854	7,854	7,854	7,854	\$100
Creemore District # 4	18,241	18,241	18,241	18,241	18,241	18,241	18,241	18,241	18,241	18,241	\$100
Perkinsfield District # 5	7,854	7,854	7,854	7,854	7,854	7,854	7,854	7,854	7,854	7,854	\$100
Ramara District #6	7,854	7,854	7,854	7,854	7,854	7,854	7,854	7,854	7,854	7,854	\$100
Orr Lake	-	-	-	-	10,300	10,300	10,300	10,300	10,300	10,300	\$100
Total (#)	62,537	67,511	67,511	67,511	77,811	77,811	77,811	77,811	77,811	77,811	
Total (\$000)	\$6,253.7	\$6,751.1	\$6,751.1	\$6,751.1	\$7,781.1	\$7,781.1	\$7,781.1	\$7,781.1	\$7,781.1	\$7,781.1	

LAND Facility Name	# of Hectares										UNIT COST (\$/ha)
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Midhurst District # 1	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	\$1,500,000
Beeton District # 2	1.48	1.48	4.04	4.04	4.04	4.04	4.04	4.04	4.04	4.04	\$1,500,000
Moonstone # 3	1.62	1.62	1.62	1.62	1.62	1.62	1.62	1.62	1.62	1.62	\$1,200,000
Creemore District # 4	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66	\$1,200,000
Perkinsfield District # 5	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	\$1,200,000
Ramara District #6	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	\$1,200,000
Orr Lake	-	-	-	-	3.67	3.67	3.67	3.67	3.67	3.67	\$1,200,000
Total (ha)	9.61	9.61	12.17	12.17	15.84	15.84	15.84	15.84	15.84	15.84	
Total (\$000)	\$12,366.0	\$12,366.0	\$16,206.0	\$16,206.0	\$20,610.0	\$20,610.0	\$20,610.0	\$20,610.0	\$20,610.0	\$20,610.0	

APPENDIX D.1

TABLE 1

COUNTY OF SIMCOE
INVENTORY OF CAPITAL ASSETS
PUBLIC WORKS

FLEET & SMALL EQUIPMENT Facility Name	# of Fleet and Small Equipment										UNIT COST (\$/unit)
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
1 Ton truck	6	6	7	7	7	7	9	9	9	9	\$50,820
Agricultural tractor	7	7	7	7	7	7	7	7	7	7	\$57,290
Back hoe	6	6	6	6	6	6	6	6	5	5	\$114,580
Combination plow truck	35	35	35	37	39	39	40	40	40	40	\$255,110
Compressor	1	1	1	1	1	1	1	1	1	1	\$6,870
Crew cab	4	4	4	4	4	4	4	4	4	4	\$29,480
Cube van	2	2	2	1	-	-	-	-	-	-	\$32,360
Forklift	-	-	-	1	1	1	1	1	1	1	\$45,830
Gradall	1	1	1	1	1	1	1	1	1	1	\$515,610
Loader	8	8	8	8	8	8	7	6	6	6	\$231,450
Paint truck	2	2	1	1	2	2	2	2	2	2	\$343,740
Pick up truck	10	10	11	11	11	11	11	11	10	10	\$28,960
Road grader	6	6	6	6	6	6	6	6	6	6	\$348,840
Sign trailer	7	7	7	7	7	7	7	7	11	11	\$25,210
Snow plow (rental)	-	-	-	-	-	-	-	-	-	-	\$255,110
Excavator	-	-	-	1	1	1	2	2	2	2	\$286,450
Suburban	-	-	-	-	-	-	-	-	-	-	\$50,420
Trailer	4	4	4	4	4	4	4	4	4	4	\$2,290
Van	-	-	-	1	-	-	-	-	-	-	\$40,100
Float Trailer	1	1	1	1	1	1	1	3	3	3	\$28,650
Wood chipper	2	2	2	2	2	2	2	2	2	2	\$33,230
Tar Kettles	2	2	2	2	2	2	2	2	2	2	\$13,180
Total (#)	104	104	105	109	110	110	113	114	116	116	
Total (\$000)	\$16,256.2	\$16,256.2	\$15,992.3	\$16,842.5	\$17,624.0	\$17,624.0	\$18,035.8	\$17,861.6	\$17,818.9	\$17,818.9	

FURNITURE & EQUIPMENT Facility Name	Total Value of Furniture & Equipment (\$)									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Midhurst District # 1	\$ 401,000	\$ 401,000	\$ 401,000	\$ 401,000	\$ 401,000	\$ 401,000	\$ 401,000	\$ 401,000	\$ 401,000	\$ 401,000
Beeton District # 2	\$ 544,000	\$ 544,000	\$ 544,000	\$ 544,000	\$ 544,000	\$ 544,000	\$ 544,000	\$ 544,000	\$ 544,000	\$ 544,000
Moonstone # 3	\$ 264,000	\$ 264,000	\$ 264,000	\$ 264,000	\$ 264,000	\$ 264,000	\$ 264,000	\$ 264,000	\$ 264,000	\$ 264,000
Creemore District # 4	\$ 264,000	\$ 264,000	\$ 264,000	\$ 264,000	\$ 264,000	\$ 264,000	\$ 264,000	\$ 264,000	\$ 264,000	\$ 264,000
Perkinsfield District # 5	\$ 264,000	\$ 264,000	\$ 264,000	\$ 264,000	\$ 264,000	\$ 264,000	\$ 264,000	\$ 264,000	\$ 264,000	\$ 264,000
Ramara District #6	\$ 264,000	\$ 264,000	\$ 264,000	\$ 264,000	\$ 264,000	\$ 264,000	\$ 264,000	\$ 264,000	\$ 264,000	\$ 264,000
Orr Lake	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 475,000	\$ 475,000	\$ 475,000	\$ 475,000	\$ 475,000
Total (\$000)	\$2,001.0	\$2,001.0	\$2,001.0	\$2,001.0	\$2,001.0	\$2,476.0	\$2,476.0	\$2,476.0	\$2,476.0	\$2,476.0

APPENDIX D.1

TABLE 1

COUNTY OF SIMCOE
INVENTORY OF CAPITAL ASSETS
PUBLIC WORKS

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Historic Population	328,442	332,692	337,052	341,523	346,108	352,037	358,512	365,188	372,084	379,206
Historic Employment	<u>89,012</u>	<u>91,068</u>	<u>93,172</u>	<u>95,324</u>	<u>97,527</u>	<u>98,647</u>	<u>99,803</u>	<u>100,994</u>	<u>102,222</u>	<u>103,487</u>
Historic Households & Employment	417,454	423,760	430,224	436,847	443,635	450,684	458,315	466,182	474,306	482,694

INVENTORY SUMMARY (\$000)

Buildings	\$19,675.08	\$22,028.48	\$22,028.48	\$22,028.48	\$22,028.48	\$29,244.48	\$29,244.48	\$29,244.48	\$31,779.92	\$31,779.92
Material Storage	\$6,253.7	\$6,751.1	\$6,751.1	\$6,751.1	\$7,781.1	\$7,781.1	\$7,781.1	\$7,781.1	\$7,781.1	\$7,781.1
Land	\$12,366.0	\$12,366.0	\$16,206.0	\$16,206.0	\$20,610.0	\$20,610.0	\$20,610.0	\$20,610.0	\$20,610.0	\$20,610.0
Fleet & Small Equipment	\$16,256.2	\$16,256.2	\$15,992.3	\$16,842.5	\$17,624.0	\$17,624.0	\$18,035.8	\$17,861.6	\$17,818.9	\$17,818.9
Furniture & Equipment	\$2,001.0	\$2,001.0	\$2,001.0	\$2,001.0	\$2,001.0	\$2,476.0	\$2,476.0	\$2,476.0	\$2,476.0	\$2,476.0
Total (\$000)	\$56,552.0	\$59,402.8	\$62,978.8	\$63,829.1	\$70,044.6	\$77,735.6	\$78,147.3	\$77,973.2	\$80,465.9	\$80,465.9

SERVICE LEVEL (\$/population & employment)

Average
Service
Level

Buildings	\$47.13	\$51.98	\$51.20	\$50.43	\$49.65	\$64.89	\$63.81	\$62.73	\$67.00	\$65.84	\$57.47
Material Storage	\$15.0	\$15.9	\$15.7	\$15.5	\$17.5	\$17.3	\$17.0	\$16.7	\$16.4	\$16.1	\$16.31
Land	\$29.6	\$29.2	\$37.7	\$37.1	\$46.5	\$45.7	\$45.0	\$44.2	\$43.5	\$42.7	\$40.11
Fleet & Small Equipment	\$38.9	\$38.4	\$37.2	\$38.6	\$39.7	\$39.1	\$39.4	\$38.3	\$37.6	\$36.9	\$38.40
Furniture & Equipment	\$4.8	\$4.7	\$4.7	\$4.6	\$4.5	\$5.5	\$5.4	\$5.3	\$5.2	\$5.1	\$4.98
Total (\$/population & employment)	\$135.47	\$140.18	\$146.39	\$146.11	\$157.89	\$172.48	\$170.51	\$167.26	\$169.65	\$166.70	\$157.26

COUNTY OF SIMCOE
CALCULATION OF MAXIMUM ALLOWABLE
PUBLIC WORKS

10-Year Funding Envelope Calculation	
10 Year Average Service Level 2012 - 2021	\$157.26
Net Population & Employment Growth 2022 - 2031	94,080
Maximum Allowable Funding Envelope	\$14,795,066

APPENDIX D.1
TABLE 2
COUNTY OF SIMCOE
DEVELOPMENT-RELATED CAPITAL PROGRAM
PUBLIC WORKS

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	Development Related Costs		
					BTE (%)	Replacement & BTE Shares		Prior Growth	2022-2031	Other Dev. Related*
1.0 PUBLIC WORKS										
1.1 Fleet										
1.1.1 New Plow	2022	\$ 309,060	\$ -	\$ 309,060	0%	\$ -	\$ 309,060	\$ 268,050	\$ 41,010	\$ -
1.1.2 New Vehicle	2023	\$ 315,240	\$ -	\$ 315,240	0%	\$ -	\$ 315,240	\$ -	\$ 315,240	\$ -
1.1.3 New Vehicle	2024	\$ 315,240	\$ -	\$ 315,240	0%	\$ -	\$ 315,240	\$ -	\$ 315,240	\$ -
Subtotal Fleet		\$ 939,540	\$ -	\$ 939,540		\$ -	\$ 939,540	\$ 268,050	\$ 671,490	\$ -
TOTAL PUBLIC WORKS		\$ 939,540	\$ -	\$ 939,540		\$ -	\$ 939,540	\$ 268,050	\$ 671,490	\$ -

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

Residential Development Charge Calculation		
Residential Share of 2022 - 2031 DC Eligible Costs	78%	\$523,762
10 Year Growth in Population in New Units		75,855
Unadjusted Development Charge Per Capita		\$6.90
Non-Residential Development Charge Calculation		
Non-Residential Share of 2022 - 2031 DC Eligible Costs	22%	\$147,728
10 Year Growth in Square Metres		1,447,722
Unadjusted Development Charge Per Square Metre		\$0.10

2022-2031 Net Funding Envelope	\$14,795,066
Reserve Fund Balance Balance as at January 1, 2021	\$268,050

APPENDIX D.1
TABLE 3

COUNTY OF SIMCOE
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
PUBLIC WORKS
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)

PUBLIC WORKS	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	\$209.08	\$25.12	(\$167.49)	(\$374.07)	(\$335.95)	(\$287.10)	(\$234.21)	(\$195.54)	(\$135.19)	(\$70.11)	
2022-2031 RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth	\$209.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$209.1
- Public Works: Non Inflated	\$32.0	\$245.9	\$245.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$523.8
- Public Works: Inflated	\$241.1	\$250.8	\$255.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$747.7
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	7,162	7,992	7,992	7,090	7,974	7,974	5,869	7,934	7,934	7,934	75,855
REVENUE											
- DC Receipts: Inflated	\$54.9	\$62.5	\$63.7	\$57.7	\$66.2	\$67.5	\$50.7	\$69.9	\$71.3	\$72.7	\$637.0
INTEREST											
- Interest on Opening Balance	\$7.3	\$0.9	(\$9.2)	(\$20.6)	(\$18.5)	(\$15.8)	(\$12.9)	(\$10.8)	(\$7.4)	(\$3.9)	(\$90.8)
- Interest on In-year Transactions	(\$5.1)	(\$5.2)	(\$5.3)	\$1.0	\$1.2	\$1.2	\$0.9	\$1.2	\$1.2	\$1.3	(\$7.6)
TOTAL REVENUE	\$57.1	\$58.2	\$49.2	\$38.1	\$48.9	\$52.9	\$38.7	\$60.3	\$65.1	\$70.1	\$538.6
CLOSING CASH BALANCE	\$25.1	(\$167.5)	(\$374.1)	(\$335.9)	(\$287.1)	(\$234.2)	(\$195.5)	(\$135.2)	(\$70.1)	\$0.0	

2022 Adjusted Charge Per Capita	\$7.67
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Allocation of Capital Program	
Residential Sector	78.0%
Non-Residential Sector	22.0%
Rates for 2022	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX D.1
TABLE 3

COUNTY OF SIMCOE
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
PUBLIC WORKS
NON-RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)

PUBLIC WORKS	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	\$58.97	\$7.86	(\$46.85)	(\$104.79)	(\$90.83)	(\$74.87)	(\$62.87)	(\$49.49)	(\$34.63)	(\$18.17)	
2022-2031 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth	\$59.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$59.0
- Public Works: Non Inflated	\$9.0	\$69.4	\$69.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$147.7
- Public Works: Inflated	\$68.0	\$70.7	\$72.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$210.9
NON-RESIDENTIAL SPACE GROWTH											
- Growth in Square Metres	144,057	149,764	155,741	162,018	168,752	127,246	130,330	133,407	136,584	139,823	1,447,722
REVENUE											
- DC Receipts: Inflated	\$16.2	\$17.2	\$18.3	\$19.4	\$20.6	\$15.8	\$16.5	\$17.3	\$18.0	\$18.8	\$178.3
INTEREST											
- Interest on Opening Balance	\$2.1	\$0.3	(\$2.6)	(\$5.8)	(\$5.0)	(\$4.1)	(\$3.5)	(\$2.7)	(\$1.9)	(\$1.0)	(\$24.2)
- Interest on In-year Transactions	(\$1.4)	(\$1.5)	(\$1.5)	\$0.3	\$0.4	\$0.3	\$0.3	\$0.3	\$0.3	\$0.3	(\$2.2)
TOTAL REVENUE	\$16.9	\$16.0	\$14.2	\$14.0	\$16.0	\$12.0	\$13.4	\$14.9	\$16.5	\$18.2	\$151.9
CLOSING CASH BALANCE	\$7.9	(\$46.8)	(\$104.8)	(\$90.8)	(\$74.9)	(\$62.9)	(\$49.5)	(\$34.6)	(\$18.2)	(\$0.0)	

2022 Adjusted Charge Per Square Metre	\$0.11
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Allocation of Capital Program	
Residential Sector	78.0%
Non-Residential Sector	22.0%
Rates for 2022	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX D.2

SERVICES RELATED TO A HIGHWAY:

ROADS AND RELATED

SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED

The Transportation and Engineering Department delivers operational, maintenance, and construction services required for the County's road and bridge system. This department is committed to the daily maintenance activities, an aggressive program of rehabilitation, and reconstruction of the road and bridge infrastructure through the application of effective traffic operation and planning principles. The department currently manages an infrastructure of over 1,800 kilometres of road, 60 signalized intersections, and numerous bridges and culverts.

This appendix provides the detailed analysis undertaken to establish the development charge rates for the Roads and Related service category in the County of Simcoe. The service category includes the road network as well intersection improvements, bridge and culvert improvements, active transportation, and other related expenditures.

The development-related Road and Related infrastructure projects are required to service the demands of new development to 2041 in the County. The County is currently undertaking an update to its Transportation Master Plan (TMP) and it is anticipated that subsequent DC Background Studies will be based on the new information. The capital program contained in this DC Background Study is based on a previous TMP with updates from County staff. This forecast is discussed in more detail in Appendix A. The following tables set out the 2022 to 2041 development-related capital program and the calculation of the development charges for Roads and Related.

The projects identified in the capital program are required to service the demands of new development between 2022 and 2041, subject to annual capital budget reviews.

Tables 1 to 4 provide details of the projects included in the County-wide Roads and Related development charges calculation. The content of the tables is as follows:

Table 1	2012 – 2021 Historical Service Level Analysis
Table 2	2022 – 2041 Roads & Related Capital Program
Table 3	Calculation of Unadjusted Development Charges
Table 4	Residential & Non-Residential Cash Flow Analysis

TABLE 1 HISTORICAL SERVICE LEVELS

Table 1 displays the ten-year historical inventory for Roads and Related infrastructure. The 1,800 kilometres of County roads were valued at almost \$8.30 billion in 2021. The cost per kilometer of \$4.62 million is based on the recent costs for projects. Of note, the inventory includes total kilometers whereas the previous 2014 DC Background Study was based on centreline kilometers.

There are currently 60 signalized intersections in the County, which are worth a combined \$17.16 million. Finally, the bridges and culverts in Simcoe add approximately \$330.99 million to the value of capital assets. The total value of all Roads and Related infrastructure is approximately \$8.65 billion. This results in a ten-year historical average service level of \$19,188.73 per population and employment. The historical service level, multiplied by the long-term net population and employment in growth (187,928), results in a maximum allowable funding envelope of \$3.61 billion.

TABLE 2 2022–2041 DEVELOPMENT-RELATED CAPITAL PROGRAM & CALCULATION OF THE “UNADJUSTED” DEVELOPMENT CHARGES

The total cost of the roads capital program is \$1.15 billion and provides for the undertaking of projects throughout the County including the recovery of the negative reserve fund balance (\$42.62 million). The entire development-related capital program is not to be fully recovered from future development charges. Related to widening of Grey County Road 26, \$3.83 million or 50 per cent has been identified as a contribution from Grey County and has been netted off the County of Simcoe’s share. The net municipal cost is \$1.14 billion to be funded from DCs as well as other sources.

Approximately \$210.79 million of the program has been identified as the benefit to existing share. The benefit to existing share for roads projects has been calculated in the following manner. The rehabilitation cost of \$369,500 per lane kilometre has been identified by County staff, which represents works that would be undertaken by the County to ensure that the roads are maintained at safe operation levels. In other words, rehabilitation costs would be incurred if no development were to occur over the planning period and thus, is represented as the “benefit to existing share”. For the roads projects, the rehabilitation cost per lane km is multiplied by the total length of the road segment to calculate the “benefit to existing share”.

For intersections, it is assumed that approximately one kilometre within the intersection would have benefitted from rehabilitation, if the intersection improvement would not have been completed and thus, \$369,500 is applied as the benefit to existing share for most of the intersection improvements. A 50 per cent benefit to existing share for all bridges and culverts has been applied.

A significant portion of the Roads and Related capital program has been identified as the post-period benefit share. These shares total \$505.23 million, over half of the development-related costs, and have been removed from this calculation of development charges. The rationale for this significant post-period allocation is to recognize that the County is going through the MRC and the development to 2051 is greater than development to 2041 captured in this study. Also, as noted above, the County is undertaking a TMP which will align with the new 2051 MCR forecast which will lightly impact on the natures and timing of a number of the transportation projects included in this DC Study.

The remaining costs eligible fore recovery through development charges during the planning period from 2022 to 2041 is reduced to \$427.50 million.

TABLE 3 UNADJUSTED ROADS AND RELATED DEVELOPMENT CHARGES

The development charge recoverable share of \$427.50 million has been allocated 79 per cent (\$337.72 million) to new residential development and 21 per cent (\$89.77 million) to new non-residential development. The allocation of costs is based on forecasted shares of population and employment growth over the 2022 to 2041 period. The development-related capital program and forecasted development yields an unadjusted residential charge of \$2,074.99 per capita and a non-residential charge of \$29.48 per square metre.

TABLE 4 CASH FLOW ANALYSIS

The long term cash flow analysis, shown on Table 4 takes into consideration expenditure timing and revenue projections. The main reason for the increase in the rates is the “front-ending” of the roads capital program. This relationship, between the timing of the infrastructure emplacement preceding the development, is normal and expected as the roads and related network needs to be in place prior to full-development of the benefiting lands. The following is a summary of the roads and related calculated unadjusted and cash flow adjusted development charge rates:

ROADS AND RELATED SUMMARY						
10-year Hist.	2022 - 2041		Unadjusted		Adjusted	
Service Level	Development-Related	Capital Program	Development Charge		Development Charge	
per Pop & Emp.	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$19,188.73	\$1,147,350,834	\$427,496,576	\$2,074.99	\$29.48	\$2,731.12	\$42.55

APPENDIX D.2

TABLE 1

COUNTY OF SIMCOE
HISTORIC SERVICE LEVEL ANALYSIS
ROADS & RELATED

ROADS Type of Road	# of Kilometres										UNIT COST (\$/km)	
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021		
Hard Top												
Primary & Secondary	1,739.0	1,795.0	1,802.3	1,802.3	1,792.8	1,795.1	1,787.5	1,787.5	1,797.1	1,797.1		\$4,618,000
Total (km)	1,739.0	1,795.0	1,802.3	1,802.3	1,792.8	1,795.1	1,787.5	1,787.5	1,797.1	1,797.1		
Total (\$000)	\$8,030,702.0	\$8,289,310.0	\$8,323,021.4	\$8,323,021.4	\$8,278,965.7	\$8,289,587.1	\$8,254,490.3	\$8,254,490.3	\$8,298,823.1	\$8,298,823.1		

INTERSECTIONS Type of Intersections	# of Intersections										UNIT COST (\$/unit)	
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021		
Signalized Intersections	52	55	55	57	57	57	57	60	60	60		\$286,000
Total (#)	52	55	55	57	57	57	57	60	60	60		
Total (\$000)	\$14,872.0	\$15,730.0	\$15,730.0	\$16,302.0	\$16,302.0	\$16,302.0	\$16,302.0	\$17,160.0	\$17,160.0	\$17,160.0		

BRIDGES AND CULVERTS Type	Deck Area (in m ²)										UNIT COST (\$/m ²)	
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021		
Bridges & Culverts	42,100.1	42,790.7	43,141.0	43,330.4	48,129	48,480	49,217	49,321	50,149	50,149		\$6,600
Total (#)	42,100.1	42,790.7	43,141.0	43,330.4	48,129.1	48,479.9	49,216.9	49,321.4	50,149.4	50,149.4		
Total (\$000)	\$277,860.7	\$282,418.6	\$284,730.6	\$285,980.6	\$317,652.1	\$319,967.3	\$324,831.5	\$325,521.2	\$330,986.0	\$330,986.0		

APPENDIX D.2
TABLE 1

COUNTY OF SIMCOE
CALCULATION OF SERVICE LEVELS
ROADS & RELATED

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Historic Population	328,442	332,692	337,052	341,523	346,108	352,037	358,512	365,188	372,084	379,206
Historic Employment	89,012	91,068	93,172	95,324	97,527	98,647	99,803	100,994	102,222	103,487
Historic Population & Employment	417,454	423,760	430,224	436,847	443,635	450,684	458,315	466,182	474,306	482,694

INVENTORY SUMMARY (\$000)

Roads	\$8,030,702.0	\$8,289,310.0	\$8,323,021.4	\$8,323,021.4	\$8,278,965.7	\$8,289,587.1	\$8,254,490.3	\$8,254,490.3	\$8,298,823.1	\$8,298,823.1
Intersections	\$14,872.0	\$15,730.0	\$15,730.0	\$16,302.0	\$16,302.0	\$16,302.0	\$16,302.0	\$17,160.0	\$17,160.0	\$17,160.0
Bridges And Culverts	\$277,860.7	\$282,418.6	\$284,730.6	\$285,980.6	\$317,652.1	\$319,967.3	\$324,831.5	\$325,521.2	\$330,986.0	\$330,986.0
Total (\$000)	\$8,323,434.7	\$8,587,458.6	\$8,623,482.0	\$8,625,304.0	\$8,612,919.7	\$8,625,856.4	\$8,595,623.8	\$8,597,171.5	\$8,646,969.1	\$8,646,969.1

Average
Service
Level

SERVICE LEVEL (\$/population & employment)

Roads	\$19,237.35	\$19,561.33	\$19,345.80	\$19,052.50	\$18,661.66	\$18,393.33	\$18,010.50	\$17,706.56	\$17,496.77	\$17,192.74	\$18,465.86
Intersections	\$35.63	\$37.12	\$36.56	\$37.32	\$36.75	\$36.17	\$35.57	\$36.81	\$36.18	\$35.55	\$36.37
Bridges And Culverts	\$665.61	\$666.46	\$661.82	\$654.65	\$716.02	\$709.96	\$708.75	\$698.27	\$697.83	\$685.71	\$686.51
Total (\$/population & employment)	\$19,938.58	\$20,264.91	\$20,044.19	\$19,744.47	\$19,414.43	\$19,139.46	\$18,754.82	\$18,441.64	\$18,230.79	\$17,913.99	\$19,188.73

COUNTY OF SIMCOE
CALCULATION OF MAXIMUM ALLOWABLE
ROADS & RELATED

Long-Term Funding Envelope Calculation	
10 Year Average Service Level 2012 - 2021	\$19,188.73
Net Population & Employment Growth 2022 - 2041	187,928
Maximum Allowable Funding Envelope	\$3,606,103,390

APPENDIX D.2
TABLE 2

COUNTY OF SIMCOE
2022 DEVELOPMENT CHARGES BACKGROUND STUDY
DEVELOPMENT-RELATED ROADS AND RELATED PROGRAM

Road Name	Location	Municipality	Type of Improvement	Total Linear Km	Timing	Gross Project Cost	Grants/ Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	Development Related Costs			
									BTE (%)	Replacement & BTE Shares		Prior Growth	2022-2041	Other Dev. Related*	
Recovery of Negative Funding Envelope															
1	Recovery of Negative DC Funding Envelope				2022 - 2022	\$ 42,623,382	\$ -	\$ 42,623,382	0%	\$ -	\$ 42,623,382	\$ -	\$ 42,623,382	\$ -	
Roads Projects															
1	County Road 21	CR 4 to CR 54	Innisfil	Widen to 4 Lanes	6.0	2022 - 2024	\$ 10,884,000	\$ -	\$ 10,884,000	20%	\$ 2,146,243	\$ 8,737,757	\$ -	\$ 8,737,757	\$ -
2	County Road 21	CR 54 to Hwy400	Innisfil	Widen to 4 Lanes	4.5	2022 - 2025	\$ 5,394,800	\$ -	\$ 5,394,800	31%	\$ 1,663,000	\$ 3,731,800	\$ -	\$ 3,731,800	\$ -
3	County Road 22	5th line to 1st line	Oro-Medonte	Widen to 3 Lanes	10.4	2022 - 2023	\$ 7,117,647	\$ -	\$ 7,117,647	54%	\$ 3,843,000	\$ 3,274,647	\$ -	\$ 3,274,647	\$ -
4	County Road 4	N Limits of Bradford to 11th line	Bradford West Gwillimbury	Widen to 4 Lanes	8.4	2022 - 2023	\$ 8,591,249	\$ -	\$ 8,591,249	36%	\$ 3,104,000	\$ 5,487,249	\$ -	\$ 5,487,249	\$ -
5	County Road 21	Hwy400 to CR 27	Innisfil	Widen to 4 Lanes	6.9	2023 - 2025	\$ 17,250,000	\$ -	\$ 17,250,000	15%	\$ 2,550,000	\$ 14,700,000	\$ -	\$ 14,700,000	\$ -
6	County Road 4	11th line to 13th line	Innisfil	Widen to 4 Lanes	5.6	2022 - 2025	\$ 14,000,000	\$ -	\$ 14,000,000	15%	\$ 2,069,000	\$ 11,931,000	\$ -	\$ 11,931,000	\$ -
7	County Road 53	CR21 To Barrie Limit	Innisfil	Widen to 4 Lanes	4.2	2022 - 2028	\$ 5,250,000	\$ -	\$ 5,250,000	30%	\$ 1,552,000	\$ 3,698,000	\$ -	\$ 3,698,000	\$ -
8	County Road 4	13th line to 300m North CR 89	Innisfil	Widen to 4 Lanes	7.7	2022 - 2027	\$ 19,250,000	\$ -	\$ 19,250,000	15%	\$ 2,845,000	\$ 16,405,000	\$ -	\$ 16,405,000	\$ -
9	County Road 4	CR 89 to Barrie Limit	Innisfil	Widen to 4 Lanes	31.3	2022 - 2031	\$ 78,250,000	\$ -	\$ 78,250,000	15%	\$ 11,565,000	\$ 66,685,000	\$ -	\$ 33,342,500	\$ 33,342,500
10	County Road 27	CR 21 to CR 90	Essa / Innisfil / Barrie	Widen to 4 Lanes	19.8	2022 - 2030	\$ 49,500,000	\$ -	\$ 49,500,000	15%	\$ 7,316,000	\$ 42,184,000	\$ -	\$ 21,092,000	\$ 21,092,000
11	County Road 22	5th line to 1st line	Oro-Medonte	Widen to 3 Lanes	4	2022 - 2027	\$ 6,617,647	\$ -	\$ 6,617,647	22%	\$ 1,478,000	\$ 5,139,647	\$ -	\$ 5,139,647	\$ -
12	Line 7 Oro	Hwy 11 to CR 22	Oro-Medonte	Upgrade to County Standard	25.2	2022 - 2031	\$ 29,845,393	\$ -	\$ 29,845,393	31%	\$ 9,311,000	\$ 20,534,393	\$ -	\$ 10,267,197	\$ 10,267,197
13	Line 6 Oro	CR 22 to Mt St Louis Rd	Oro-Medonte	Upgrade to County Standard	12.8	2022 - 2032	\$ 15,222,719	\$ -	\$ 15,222,719	31%	\$ 4,730,000	\$ 10,492,719	\$ -	\$ 9,443,447	\$ 1,049,272

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TABLE 2

COUNTY OF SIMCOE
2022 DEVELOPMENT CHARGES BACKGROUND STUDY
DEVELOPMENT-RELATED ROADS AND RELATED PROGRAM

Road Name	Location	Municipality	Type of Improvement	Total Linear Km	Timing	Gross Project Cost	Grants/ Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	Development Related Costs		
									BTE (%)	Replacement & BTE Shares		Prior Growth	2022-2041	Other Dev. Related*
14 Mt St Louis Road	Ln 6 Oro to Hwy 400	Oro-Medonte	Upgrade to County Standard	2.6	2023 - 2033	\$ 3,101,698	\$ -	\$ 3,101,698	31%	\$ 961,000	\$ 2,140,698	\$ -	\$ 1,712,558	\$ 428,140
15 County Road 10	CR14 to Hwy 89	New Tecumseth	Widen to 4 Lanes	35.2	2034 - 2041	\$ 88,000,000	\$ -	\$ 88,000,000	15%	\$ 13,006,000	\$ 74,994,000	\$ -	\$ 37,497,000	\$ 37,497,000
16 Line 3 N Oro	CR 23 to CR 19	Tay	Upgrade to County Standard	10.4	2024 - 2034	\$ 13,630,536	\$ -	\$ 13,630,536	28%	\$ 3,843,000	\$ 9,787,536	\$ -	\$ 6,851,275	\$ 2,936,261
17 County Road 44	Hwy 12 to Casino Rama	Ramara	Widen to 4 Lanes	12.2	2029 - 2037	\$ 30,500,000	\$ -	\$ 30,500,000	15%	\$ 4,508,000	\$ 25,992,000	\$ -	\$ 6,498,000	\$ 19,494,000
18 Line 7 N Oro	CR 19 to Hwy 400	Oro-Medonte	Upgrade to County Standard	6.8	2029 - 2034	\$ 8,329,342	\$ -	\$ 8,329,342	30%	\$ 2,513,000	\$ 5,816,342	\$ -	\$ 2,326,537	\$ 3,489,805
19 Flos Rd 4	Hwy 93 to Twnshp Bdry	Springwater	Upgrade to County Standard	40.8	2026 - 2039	\$ 50,040,640	\$ -	\$ 50,040,640	30%	\$ 15,076,000	\$ 34,964,640	\$ -	\$ 13,447,938	\$ 21,516,702
20 12 CN	Sunidale - Twshp Bdry to CR 7	Clearview	Upgrade to County Standard	17	2027 - 2038	\$ 22,476,364	\$ -	\$ 22,476,364	28%	\$ 6,282,000	\$ 16,194,364	\$ -	\$ 5,888,860	\$ 10,305,504
21 County Road 10	CR 90 to CR 9	Clearview / Essa	Widen to 4 Lanes	14.8	2026 - 2035	\$ 37,000,000	\$ -	\$ 37,000,000	15%	\$ 5,469,000	\$ 31,531,000	\$ -	\$ 17,517,222	\$ 14,013,778
22 5th Line New Tec	CR 10 to Hwy 400	New Tec / West Gwil	Upgrade to County Standard	30.8	2028 - 2041	\$ 37,165,000	\$ -	\$ 37,165,000	31%	\$ 11,381,000	\$ 25,784,000	\$ -	\$ 5,950,154	\$ 19,833,846
24 27/28 SR Clrww	Hwy 26 to CR 124	Clearview	Upgrade to County Standard	16.4	2029 - 2041	\$ 20,186,937	\$ -	\$ 20,186,937	30%	\$ 6,060,000	\$ 14,126,937	\$ -	\$ 2,354,490	\$ 11,772,448
25 Division Rd Svrn	Hwy 12 to Hwy 11	Severn	Upgrade to County Standard	17.8	2030 - 2044	\$ 21,590,500	\$ -	\$ 21,590,500	30%	\$ 6,577,000	\$ 15,013,500	\$ -	\$ 1,072,393	\$ 13,941,107
26 4th Line Inisf	CR 53 to CR 20	Innisfil	Upgrade to County Standard	18.8	2031 - 2044	\$ 23,066,500	\$ -	\$ 23,066,500	30%	\$ 6,947,000	\$ 16,119,500	\$ -	\$ -	\$ 16,119,500
27 County Road 54	CR 21 to Barrie City Limit	Innisfil	Upgrade to County Standard	5.4	2031 - 2039	\$ 6,750,000	\$ -	\$ 6,750,000	30%	\$ 1,995,000	\$ 4,755,000	\$ -	\$ -	\$ 4,755,000
28 County Road 43	CR 28 to Hwy 26	Springwater	Widen to 4 Lanes	14.8	2027 - 2036	\$ 37,000,000	\$ -	\$ 37,000,000	15%	\$ 5,469,000	\$ 31,531,000	\$ -	\$ 14,013,778	\$ 17,517,222
29 County Road 27	Hwy 9 to 6th Line	Bradford West Gwillimbury	Widen to 4 Lanes	17	2027 - 2037	\$ 42,500,000	\$ -	\$ 42,500,000	15%	\$ 6,282,000	\$ 36,218,000	\$ -	\$ -	\$ 36,218,000
30 County Road 10	CR 9 to Hwy 26	Clearview	Widen to 4 Lanes	20.2	2030 - 2041	\$ 50,500,000	\$ -	\$ 50,500,000	15%	\$ 7,464,000	\$ 43,036,000	\$ -	\$ 3,912,364	\$ 39,123,636
31 County Road 40	Dobson Road to Barrie Limit	Springwater	Widen to 4 Lanes	4.4	2030 - 2035	\$ 11,000,000	\$ -	\$ 11,000,000	15%	\$ 1,626,000	\$ 9,374,000	\$ -	\$ 1,874,800	\$ 7,499,200
32 County Road 27	Chwy 26 to CR 22	Springwater	Widen to 4 Lanes	17.8	2033 - 2041	\$ 44,500,000	\$ -	\$ 44,500,000	15%	\$ 6,577,000	\$ 37,923,000	\$ -	\$ -	\$ 37,923,000
33 County Road 89	Hwy 400 E to 20 SR	Innisfil	Widen to 4 Lanes	17	2032 - 2041	\$ 42,500,000	\$ -	\$ 42,500,000	15%	\$ 6,282,000	\$ 36,218,000	\$ -	\$ -	\$ 36,218,000
34 County Road 93	Hwy 11 to Barrie Limit	Oro-Medonte	Widen to 4 Lanes	4.4	2032 - 2037	\$ 9,891,095	\$ -	\$ 9,891,095	16%	\$ 1,626,000	\$ 8,265,095	\$ -	\$ -	\$ 8,265,095
35 County Road 88	Hwy 400 to Bond Head	Bradford West Gwillimbury	Widen, Turn Lanes & ETCD	7.6	2035 - 2040	\$ 19,000,000	\$ -	\$ 19,000,000	15%	\$ 2,808,000	\$ 16,192,000	\$ -	\$ -	\$ 16,192,000
36 County Road 10	Hwy 26 to 27/28 SR 12	Clearview	Widen to 4 Lanes	8.4	2037 - 2042	\$ 21,000,000	\$ -	\$ 21,000,000	15%	\$ 3,104,000	\$ 17,896,000	\$ -	\$ -	\$ 17,896,000
37 County Road 10	Hwy 9 to Tottenham	New Tecumseth	Widen to 4 Lanes	6.8	2032 - 2039	\$ 17,000,000	\$ -	\$ 17,000,000	15%	\$ 2,513,000	\$ 14,487,000	\$ -	\$ -	\$ 14,487,000
38 County Road 53	Barrie Limit to Hwy 26	Springwater	Widen to 4 Lanes	12.2	2024 - 2033	\$ 30,500,000	\$ -	\$ 30,500,000	15%	\$ 4,508,000	\$ 25,992,000	\$ -	\$ 20,216,000	\$ 5,776,000
39 County Road 26	Grey CR19 to CR 26	Collingwood	Widen to 4 lanes	2.8	2038 - 2041	\$ 7,667,000	\$ 3,833,500	\$ 3,833,500	27%	\$ 1,035,000	\$ 2,798,500	\$ -	\$ -	\$ 2,798,500
41 County Road 93	Hwy 12 to CR 25 (Balm Beach Road)	Midland	Widen to 4 Lanes	4.2	2027 - 2033	\$ 9,370,511	\$ -	\$ 9,370,511	17%	\$ 1,552,000	\$ 7,818,511	\$ -	\$ 5,212,341	\$ 2,606,170
Subtotal Roads				513.4		\$ 971,439,578	\$ 3,833,500	\$ 967,606,078		\$ 189,636,243	\$ 777,969,835	\$ -	\$ 293,595,953	\$ 484,373,882

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COUNTY OF SIMCOE
2022 DEVELOPMENT CHARGES BACKGROUND STUDY
DEVELOPMENT-RELATED ROADS AND RELATED PROGRAM

Road Name	Location	Municipality	Type of Improvement	Total Linear Km	Timing	Gross Project Cost	Grants/ Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	Development Related Costs		
									BTE (%)	Replacement & BTE Shares		Prior Growth	2022-2041	Other Dev. Related*
Intersections														
1	County Road 34	CR 34 / 19	Collingwood	Intersection Improve / Roundabout	2022 - 2022	\$ 3,735,294	\$ -	\$ 3,735,294	10%	\$ 369,500	\$ 3,365,794	\$ -	\$ 3,365,794	\$ -
2	County Road 21	CR 21 / 5th Sideroad	Innisfil	Widen, Turn Lanes & ETCD	2022 - 2022	\$ 1,470,588	\$ -	\$ 1,470,588	25%	\$ 369,500	\$ 1,101,088	\$ -	\$ 1,101,088	\$ -
3	County Road 22	CR 22 / Horseshoe Blvd	Oro-Medonte	Widen, Turn Lanes, Roundabout	2022 - 2022	\$ 14,019,608	\$ -	\$ 14,019,608	3%	\$ 369,500	\$ 13,650,108	\$ -	\$ 13,650,108	\$ -
4	County Road 22	CR 22 ERRC Intersection Improvmts	Springwater	Widen, Turn Lanes	2022 - 2022	\$ 696,078	\$ -	\$ 696,078	53%	\$ 369,500	\$ 326,578	\$ -	\$ 326,578	\$ -
5	County Road 88	CR 88 / 5th SR	Bradford West Gwillimbury	Widen, Turn Lanes & ETCD	2022 - 2023	\$ 7,656,863	\$ -	\$ 7,656,863	5%	\$ 369,500	\$ 7,287,363	\$ -	\$ 7,287,363	\$ -
6	County Road 4	CR 4 / Innisfil 4th (Churchill)	Innisfil	Widen, Turn Lanes & ETCD	2024 - 2024	\$ 3,927,000	\$ -	\$ 3,927,000	9%	\$ 369,500	\$ 3,557,500	\$ -	\$ 3,557,500	\$ -
7	County Road 4	CR 4 / Innisfil 9th	Innisfil	Widen, Turn Lanes & ETCD	2023 - 2025	\$ 4,172,208	\$ -	\$ 4,172,208	9%	\$ 369,500	\$ 3,802,708	\$ -	\$ 3,802,708	\$ -
8	County Road 4	CR 4 / 89	Innisfil	Widen, Turn Lanes & ETCD	2022 - 2023	\$ 3,306,799	\$ -	\$ 3,306,799	11%	\$ 369,500	\$ 2,937,299	\$ -	\$ 2,937,299	\$ -
9	County Road 50	CR 50 / Adjala 30th SR	Adjala-Tosorontio	Widen, Turn Lanes & ETCD	2028 - 2032	\$ 3,530,390	\$ -	\$ 3,530,390	10%	\$ 369,500	\$ 3,160,890	\$ -	\$ 2,370,668	\$ 790,223
10	County Road 22	CR 22 / Oro 3rd	Oro-Medonte	Widen, Turn Lanes & ETCD	2023 - 2023	\$ 6,470,588	\$ -	\$ 6,470,588	6%	\$ 369,500	\$ 6,101,088	\$ -	\$ 6,101,088	\$ -
11	County Road 22	CR 22 / Oro 4th	Oro-Medonte	Widen, Turn Lanes & ETCD	2022 - 2022	\$ 6,470,588	\$ -	\$ 6,470,588	6%	\$ 369,500	\$ 6,101,088	\$ -	\$ 6,101,088	\$ -
12	County Road 27	CR 27 / Ardagh Road	Essa / Barrie	Widen, Turn Lanes & ETCD	2025 - 2025	\$ 2,601,000	\$ -	\$ 2,601,000	14%	\$ 369,500	\$ 2,231,500	\$ -	\$ 2,231,500	\$ -
13	County Road 27	CR 27 / Innisfil 10th Line	Essa / Barrie	Widen, Turn Lanes & ETCD	2028 - 2028	\$ 2,601,000	\$ -	\$ 2,601,000	14%	\$ 369,500	\$ 2,231,500	\$ -	\$ 2,231,500	\$ -
14	County Road 10	CR 10 / CR 14	New Tecumseth	Widen, Turn Lanes & ETCD	2030 - 2030	\$ 1,903,932	\$ -	\$ 1,903,932	19%	\$ 369,500	\$ 1,534,432	\$ -	\$ 1,534,432	\$ -
15	County Road 44	CR 44 / CR 45	Ramara	Widen, Turn Lanes & ETCD	2031 - 2031	\$ 1,903,931	\$ -	\$ 1,903,931	19%	\$ 369,500	\$ 1,534,431	\$ -	\$ -	\$ 1,534,431
18	County Road 10	CR 10 / CR 9	Clearview	Widen, Turn Lanes & ETCD	2038 - 2038	\$ 2,601,000	\$ -	\$ 2,601,000	14%	\$ 369,500	\$ 2,231,500	\$ -	\$ -	\$ 2,231,500
19	County Road 43	CR 43 / CR 28	Springwater	Widen, Turn Lanes & ETCD	2036 - 2036	\$ 2,601,000	\$ -	\$ 2,601,000	14%	\$ 369,500	\$ 2,231,500	\$ -	\$ -	\$ 2,231,500
21	County Road 169	CR 169 Washago Intersection	Ramara	Widen, Turn Lanes & ETCD	2036 - 2036	\$ 3,121,200	\$ -	\$ 3,121,200	12%	\$ 369,500	\$ 2,751,700	\$ -	\$ -	\$ 2,751,700
22	County Road 40	CR 40 / Dobson Road	Springwater	Widen, Turn Lanes & ETCD	2035 - 2035	\$ 2,601,000	\$ -	\$ 2,601,000	14%	\$ 369,500	\$ 2,231,500	\$ -	\$ -	\$ 2,231,500
40	County Road 32	6th Street to Concession 10	Collingwood/Clearview	Widen, Turn Lanes & ETCD	2023 - 2028	\$ 5,202,439	\$ -	\$ 5,202,439	7%	\$ 369,500	\$ 4,832,939	\$ -	\$ 4,832,939	\$ -
23	County Road 93	CR 25 to Hwy 12	Midland	Roundabout	2022 - 2022	\$ 7,542,156	\$ -	\$ 7,542,156	5%	\$ 369,500	\$ 7,172,656	\$ -	\$ 7,172,656	\$ -
24	County Road 43	CR 43 / 53 Intersection	Springwater	Widen, Turn Lanes & ETCD	2034 - 2034	\$ 2,601,000	\$ -	\$ 2,601,000	14%	\$ 369,500	\$ 2,231,500	\$ -	\$ -	\$ 2,231,500
Subtotal Intersections						\$ 90,735,662	\$ -	\$ 90,735,662		\$ 8,129,000	\$ 82,606,662	\$ -	\$ 68,604,309	\$ 14,002,354

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TABLE 2

COUNTY OF SIMCOE
2022 DEVELOPMENT CHARGES BACKGROUND STUDY
DEVELOPMENT-RELATED ROADS AND RELATED PROGRAM

Road Name	Location	Municipality	Type of Improvement	Total Linear Km	Timing	Gross Project Cost	Grants/ Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	Development Related Costs		
									BTE (%)	Replacement & BTE Shares		Prior Growth	2022- 2041	Other Dev. Related*
Bridges & Culverts														
1	Vigo Bridge	Fios Road W	Springwater	Replace & Widen	2022 - 2023	\$ 300,000	\$ -	\$ 300,000	50%	\$ 150,000	\$ 150,000	\$ -	\$ 150,000	\$ -
2	Con 7/8, Lot 13 Bridge	County Road 21	Innisfil	Replace & Widen	2023 - 2024	\$ 1,346,400	\$ -	\$ 1,346,400	50%	\$ 673,200	\$ 673,200	\$ -	\$ 673,200	\$ -
3	Mitchell Bridge	County Road 10	New Tecumseth	Replace & Widen	2022 - 2023	\$ 2,920,300	\$ -	\$ 2,920,300	50%	\$ 1,460,150	\$ 1,460,150	\$ -	\$ 1,460,150	\$ -
4	Kearnan Bidge	County Road 10	Clearview	Replace & Widen	2031 - 2033	\$ 697,069	\$ -	\$ 697,069	50%	\$ 348,535	\$ 348,535	\$ -	\$ 348,535	\$ -
5	Con 3, Lot 15/16 Culvert	County Road 4	Innisfil	Replace & Widen	2028 - 2028	\$ 1,122,918	\$ -	\$ 1,122,918	50%	\$ 561,459	\$ 561,459	\$ -	\$ -	\$ 561,459
6	Heeughan Culvert	County Road 10	New Tecumseth	Replace & Widen	2032 - 2040	\$ 265,302	\$ -	\$ 265,302	50%	\$ 132,651	\$ 132,651	\$ -	\$ 132,651	\$ -
7	Hamills School Bridge	County Road 10	New Tecumseth	Replace & Widen	2031 - 2041	\$ 2,632,212	\$ -	\$ 2,632,212	50%	\$ 1,316,106	\$ 1,316,106	\$ -	\$ 1,316,106	\$ -
8	McLoaghans Culvert	County Road 10	New Tecumseth	Replace & Widen	2037 - 2040	\$ 337,922	\$ -	\$ 337,922	50%	\$ 168,961	\$ 168,961	\$ -	\$ -	\$ 168,961
9	Comartin Bidge	County Road 10	Clearview	Replace & Widen	2034 - 2034	\$ 1,373,328	\$ -	\$ 1,373,328	50%	\$ 686,664	\$ 686,664	\$ -	\$ -	\$ 686,664
10	Barker Bridge	County Road 10	Clearview	Replace & Widen	2031 - 2034	\$ 1,123,632	\$ -	\$ 1,123,632	50%	\$ 561,816	\$ 561,816	\$ -	\$ -	\$ 561,816
11	Con 6/7, Lot 2 Culvert	County Road 88	Bradford West Gwillimbury	Replace & Widen	2036 - 2040	\$ 312,119	\$ -	\$ 312,119	50%	\$ 156,060	\$ 156,060	\$ -	\$ -	\$ 156,060
12	Box Culvert	County Road 27 - Con Lot 23	Springwater	Replace & Widen	2036 - 2036	\$ 593,028	\$ -	\$ 593,028	50%	\$ 296,514	\$ 296,514	\$ -	\$ -	\$ 296,514
13	County Road 93	County Road 93	Oro-Medonte	Replace & Widen	2036 - 2036	\$ 2,601,000	\$ -	\$ 2,601,000	50%	\$ 1,300,500	\$ 1,300,500	\$ -	\$ -	\$ 1,300,500
14	County Road 27	Culvert South of 11th Line	Bradford West Gwillimbury	Replace & Widen	2024 - 2026	\$ 1,298,969	\$ -	\$ 1,298,969	50%	\$ 649,485	\$ 649,485	\$ -	\$ 649,485	\$ -
15	Holland River Bridge	County Road 27 - Con Lot 23	New Tecumseth	Replace & Widen	2034 - 2034	\$ 6,242,400	\$ -	\$ 6,242,400	50%	\$ 3,121,200	\$ 3,121,200	\$ -	\$ -	\$ 3,121,200
16	Willow Creek	Bridge #027390	Springwater	Replace & Widen	2023 - 2024	\$ 2,885,611	\$ -	\$ 2,885,611	50%	\$ 1,442,806	\$ 1,442,806	\$ -	\$ 1,442,806	\$ -
Subtotal Bridges & Culverts						\$ 26,052,210	\$ -	\$ 26,052,210		\$ 13,026,105	\$ 13,026,105	\$ -	\$ 6,172,932	\$ 6,853,174
Active Transportation														
1	Active Transportation Collingwood to Essa Link				2022 - 2024	\$ 6,050,001	\$ -	\$ 6,050,001	0%	\$ -	\$ 6,050,001	\$ -	\$ 6,050,001	\$ -
2	County Road 93, Hwy 12 to Penetanguishe multi use trail				2022 - 2023	7,000,000	\$ -	\$ 7,000,000	0%	\$ -	\$ 7,000,000	\$ -	\$ 7,000,000	\$ -
3	Active Transportation Annual				2022 - 2031	\$ 3,000,000	\$ -	\$ 3,000,000	0%	\$ -	\$ 3,000,000	\$ -	\$ 3,000,000	\$ -
Subtotal Active Transportation						\$ 16,050,001	\$ -	\$ 16,050,001		\$ -	\$ 16,050,001	\$ -	\$ 16,050,001	\$ -
Roads Related Studies														
1	Transportation Master Plan Update				2026 - 2026	\$ 225,000	\$ -	\$ 225,000	0%	\$ -	\$ 225,000	\$ -	\$ 225,000	\$ -
2	Transportation Master Plan Update				2031 - 2031	\$ 225,000	\$ -	\$ 225,000	0%	\$ -	\$ 225,000	\$ -	\$ 225,000	\$ -
Subtotal Studies						\$ 450,000	\$ -	\$ 450,000		\$ -	\$ 450,000	\$ -	\$ 450,000	\$ -
TOTAL ROADS & RELATED						\$ 1,147,350,834	\$ 3,833,500	\$ 1,143,517,334		\$ 210,791,348	\$ 932,725,986	\$ -	\$ 427,496,576	\$ 505,229,409

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

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TABLE 3

COUNTY OF SIMCOE
 SUMMARY OF UNADJUSTED RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
 ROADS AND RELATED SERVICES
 2022 - 2041

Ultimate Year Growth in Population in New Units	162,758
Ultimate Growth in Square Meters	3,045,059

	Development-Related Capital Program (2022 - 2041)						Residential Share		Non-Residential Share	
	Total Project Cost	Grants/ Other Recoveries	Replacement & Benefit to Existing	Prior Growth	Other Dev. Related*	Total DC Eligible Costs for Recovery	%	(\$000)	%	(\$000)
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)				
ROADS AND RELATED										
Recovery of Negative Funding Envelope	\$42,623.4	\$0.0	\$0.0	\$0.0	\$0.0	\$42,623.4	79%	\$33,672.5	21%	\$8,950.9
Roads Projects	\$971,439.6	\$3,833.5	\$189,636.2	\$0.0	\$484,373.9	\$293,596.0	79%	\$231,940.8	21%	\$61,655.2
Intersections	\$90,735.7	\$0.0	\$8,129.0	\$0.0	\$14,002.4	\$68,604.3	79%	\$54,197.4	21%	\$14,406.9
Bridges & Culverts	\$26,052.2	\$0.0	\$13,026.1	\$0.0	\$6,853.2	\$6,172.9	79%	\$4,876.6	21%	\$1,296.3
Active Transportation	\$16,050.0	\$0.0	\$0.0	\$0.0	\$0.0	\$16,050.0	79%	\$12,679.5	21%	\$3,370.5
Roads Related Studies	\$450.0	\$0.0	\$0.0	\$0.0	\$0.0	\$450.0	79%	\$355.5	21%	\$94.5
TOTAL ROADS AND RELATED	\$1,147,350.8	\$3,833.5	\$210,791.3	\$0.0	\$505,229.4	\$427,496.6		\$337,722.3		\$89,774.3
Unadjusted Development Charge Per Capita								\$2,074.99		
Unadjusted Development Charge Per Square Metre									\$29.48	

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TABLE 4

COUNTY OF SIMCOE
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 ROADS AND RELATED
 RESIDENTIAL DEVELOPMENT CHARGE
 (in \$000)

ROADS AND RELATED	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
OPENING CASH BALANCE	(\$33,672)	(\$103,877.5)	(\$127,213.8)	(\$140,801.1)	(\$151,653.0)	(\$152,315.4)	(\$154,809.0)	(\$163,494.8)	(\$163,966.7)	(\$166,424.7)	(\$165,604.1)
2022-2041 RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth	\$33,672.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Roads And Related: Non Inflated	\$52,410.7	\$38,641.4	\$27,991.5	\$22,214.0	\$14,805.8	\$16,540.0	\$16,176.5	\$14,379.7	\$16,166.9	\$13,467.4	\$9,619.1
- Roads And Related: Inflated	\$86,083.2	\$39,414.3	\$29,122.3	\$23,573.7	\$16,026.2	\$18,261.5	\$18,217.4	\$16,517.8	\$18,942.2	\$16,094.8	\$11,725.6
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	7,162	7,992	7,992	7,090	7,974	7,974	5,869	7,934	7,934	7,934	7,419
REVENUE											
- DC Receipts: Inflated	\$19,559.5	\$22,262.9	\$22,708.2	\$20,549.0	\$23,572.6	\$24,044.1	\$18,050.6	\$24,891.6	\$25,389.5	\$25,897.2	\$24,699.3
INTEREST											
- Interest on Opening Balance	(\$1,852.0)	(\$5,713.3)	(\$6,996.8)	(\$7,744.1)	(\$8,340.9)	(\$8,377.3)	(\$8,514.5)	(\$8,992.2)	(\$9,018.2)	(\$9,153.4)	(\$9,108.2)
- Interest on In-year Transactions	(\$1,829.4)	(\$471.7)	(\$176.4)	(\$83.2)	\$132.1	\$101.2	(\$4.6)	\$146.5	\$112.8	\$171.5	\$227.0
TOTAL REVENUE	\$15,878.1	\$16,078.0	\$15,535.1	\$12,721.7	\$15,363.8	\$15,767.9	\$9,531.5	\$16,045.9	\$16,484.1	\$16,915.4	\$15,818.1
CLOSING CASH BALANCE	(\$103,877.5)	(\$127,213.8)	(\$140,801.1)	(\$151,653.0)	(\$152,315.4)	(\$154,809.0)	(\$163,494.8)	(\$163,966.7)	(\$166,424.7)	(\$165,604.1)	(\$161,511.6)

APPENDIX D.2

TABLE 4

COUNTY OF SIMCOE
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 ROADS AND RELATED
 RESIDENTIAL DEVELOPMENT CHARGE
 (in \$000)

ROADS AND RELATED	2033	2034	2035	2036	2037	2038	2039	2040	2041	TOTAL
OPENING CASH BALANCE	(\$161,511.6)	(\$151,564.0)	(\$141,805.7)	(\$129,498.4)	(\$117,374.8)	(\$97,971.7)	(\$75,520.4)	(\$60,083.4)	(\$31,529.2)	\$0.0
2022-2041 RESIDENTIAL FUNDING REQUIREMENTS										
- Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$33,672.5
- Roads And Related: Non Inflated	\$8,566.3	\$9,869.1	\$9,070.7	\$7,440.0	\$6,332.9	\$5,762.5	\$5,374.8	\$4,616.0	\$4,604.4	\$304,049.8
- Roads And Related: Inflated	\$10,651.2	\$12,516.4	\$11,733.9	\$9,816.9	\$8,523.3	\$7,910.7	\$7,526.1	\$6,592.8	\$6,707.7	\$375,957.8
NEW RESIDENTIAL DEVELOPMENT										
- Population Growth in New Units	8,587	8,748	8,914	7,973	9,233	9,408	7,003	9,717	9,902	162,758
REVENUE										
- DC Receipts: Inflated	\$29,158.1	\$30,299.4	\$31,494.8	\$28,731.9	\$33,937.2	\$35,271.7	\$26,779.7	\$37,903.7	\$39,398.8	\$544,599.9
INTEREST										
- Interest on Opening Balance	(\$8,883.1)	(\$8,336.0)	(\$7,799.3)	(\$7,122.4)	(\$6,455.6)	(\$5,388.4)	(\$4,153.6)	(\$3,304.6)	(\$1,734.1)	(\$136,988.1)
- Interest on In-year Transactions	\$323.9	\$311.2	\$345.8	\$331.0	\$444.7	\$478.8	\$336.9	\$547.9	\$572.1	\$2,018.4
TOTAL REVENUE	\$20,598.8	\$22,274.6	\$24,041.2	\$21,940.5	\$27,926.4	\$30,362.1	\$22,963.0	\$35,147.1	\$38,236.8	\$409,630.3
CLOSING CASH BALANCE	(\$151,564.0)	(\$141,805.7)	(\$129,498.4)	(\$117,374.8)	(\$97,971.7)	(\$75,520.4)	(\$60,083.4)	(\$31,529.2)	(\$0.0)	

2022 Adjusted Charge Per Capita	\$2,731.12
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Allocation of Capital Program	
Residential Sector	79.0%
Non-Residential Sector	21.0%
Rates for 2022	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



APPENDIX D.2

TABLE 4

COUNTY OF SIMCOE
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 ROADS AND RELATED
 NON-RESIDENTIAL DEVELOPMENT CHARGE
 (in \$000)

ROADS AND RELATED	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
OPENING CASH BALANCE	(\$8,951)	(\$35,854.3)	(\$41,913.0)	(\$45,088.4)	(\$46,500.5)	(\$45,484.5)	(\$46,842.9)	(\$47,992.2)	(\$48,464.9)	(\$49,325.4)	(\$49,157.0)
2022 - 2041 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth Reserve Fund	\$8,950.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Roads And Related: Non Inflated	\$22,882.9	\$10,271.8	\$7,440.8	\$5,905.0	\$3,935.7	\$4,396.7	\$4,300.1	\$3,822.5	\$4,297.5	\$3,579.9	\$2,557.0
- Roads And Related: Inflated	\$31,833.8	\$10,477.2	\$7,741.4	\$6,266.4	\$4,260.1	\$4,854.3	\$4,842.6	\$4,390.8	\$5,035.3	\$4,278.4	\$3,116.9
NON-RESIDENTIAL SPACE GROWTH											
- Growth in Square Metres	144,057	149,764	155,741	162,018	168,752	127,246	130,330	133,407	136,584	139,823	151,475
REVENUE											
- DC Receipts: Inflated	\$6,129.6	\$6,499.9	\$6,894.5	\$7,315.8	\$7,772.2	\$5,977.8	\$6,245.1	\$6,520.4	\$6,809.2	\$7,110.1	\$7,856.7
INTEREST											
- Interest on Opening Balance	(\$492.3)	(\$1,972.0)	(\$2,305.2)	(\$2,479.9)	(\$2,557.5)	(\$2,501.6)	(\$2,576.4)	(\$2,639.6)	(\$2,665.6)	(\$2,712.9)	(\$2,703.6)
- Interest on In-year Transactions	(\$706.9)	(\$109.4)	(\$23.3)	\$18.4	\$61.5	\$19.7	\$24.5	\$37.3	\$31.0	\$49.6	\$82.9
TOTAL REVENUE	\$4,930.4	\$4,418.5	\$4,566.0	\$4,854.3	\$5,276.2	\$3,495.8	\$3,693.3	\$3,918.1	\$4,174.7	\$4,446.8	\$5,236.0
CLOSING CASH BALANCE	(\$35,854.3)	(\$41,913.0)	(\$45,088.4)	(\$46,500.5)	(\$45,484.5)	(\$46,842.9)	(\$47,992.2)	(\$48,464.9)	(\$49,325.4)	(\$49,157.0)	(\$47,037.9)

APPENDIX D.2

TABLE 4

COUNTY OF SIMCOE
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
ROADS AND RELATED
NON-RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)

ROADS AND RELATED	2033	2034	2035	2036	2037	2038	2039	2040	2041	TOTAL
OPENING CASH BALANCE	(\$47,037.9)	(\$44,129.2)	(\$41,172.3)	(\$37,429.1)	(\$32,524.2)	(\$27,741.6)	(\$22,142.3)	(\$15,719.7)	(\$8,266.1)	
2022 - 2041 NON-RESIDENTIAL FUNDING REQUIREMENTS										
- Prior Growth Reserve Fund	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$8,950.9
- Roads And Related: Non Inflated	\$2,277.1	\$2,623.4	\$2,411.2	\$1,977.7	\$1,683.4	\$1,531.8	\$1,428.8	\$1,227.0	\$1,223.9	\$89,774.3
- Roads And Related: Inflated	\$2,831.3	\$3,327.1	\$3,119.1	\$2,609.6	\$2,265.7	\$2,102.8	\$2,000.6	\$1,752.5	\$1,783.1	\$108,889.1
NON-RESIDENTIAL SPACE GROWTH										
- Growth in Square Metres	155,610	159,710	163,937	168,378	152,342	155,883	159,610	163,360	167,032	3,045,059
REVENUE										
- DC Receipts: Inflated	\$8,232.6	\$8,618.5	\$9,023.5	\$9,453.3	\$8,724.1	\$9,105.4	\$9,509.6	\$9,927.6	\$10,353.8	\$158,079.9
INTEREST										
- Interest on Opening Balance	(\$2,587.1)	(\$2,427.1)	(\$2,264.5)	(\$2,058.6)	(\$1,788.8)	(\$1,525.8)	(\$1,217.8)	(\$864.6)	(\$454.6)	(\$40,795.5)
- Interest on In-year Transactions	\$94.5	\$92.6	\$103.3	\$119.8	\$113.0	\$122.5	\$131.4	\$143.1	\$150.0	\$555.6
TOTAL REVENUE	\$5,740.0	\$6,284.0	\$6,862.4	\$7,514.5	\$7,048.3	\$7,702.2	\$8,423.1	\$9,206.1	\$10,049.2	\$117,840.0
CLOSING CASH BALANCE	(\$44,129.2)	(\$41,172.3)	(\$37,429.1)	(\$32,524.2)	(\$27,741.6)	(\$22,142.3)	(\$15,719.7)	(\$8,266.1)	\$0.0	

2022 Adjusted Charge Per Square Metre \$42.55

Allocation of Capital Program

Residential Sector 79.0%
Non-Residential Sector 21.0%

Rates for 2022

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

APPENDIX E

RESERVED FUNDS

RESERVED FUNDS

The *Development Charges Act* requires that a reserve fund be established for each service for which development charges are collected. Table 1 presents the uncommitted reserve fund balances, as at December 31, 2021, that are available to help fund the development-related net capital costs identified in this study. All of the available reserve funds are accounted for in this study.

As shown in Table 1, the December 31, 2021 total reserve fund balance was in a negative position of \$72.85 million. Positive reserve fund balances are assigned to projects in the initial years of the capital program for each service. This has the effect of reducing and deferring capital costs brought forward to the development charge calculation and the cash flow analysis. Negative balances are recovered as a project in the capital program, where applicable.

APPENDIX E

TABLE 1

**COUNTY OF SIMCOE
DEVELOPMENT CHARGE RESERVE FUND BALANCE BY ACCOUNT
YEAR ENDING DECEMBER 31, 2021**

Service	Reserve Fund Balance as at December 31, 2021
Library Services	\$200
Paramedic Services	(\$8,849,011)
Long Term Care & Seniors Services	(\$4,610,486)
Social Housing	(\$19,153,434)
Public Works	\$268,050
Development Related Studies	\$420,058
Solid Waste Management	\$1,697,754
Roads And Related	(\$42,623,382)
Total Development Charge Reserves	(\$72,850,251)

APPENDIX F

COST OF GROWTH

COST OF GROWTH ANALYSIS

A. ASSET MANAGEMENT PLAN

The *Development Charges Act* was amended in late 2015 and, effective January 1st 2016, municipalities are required to complete an Asset Management Plan before the passing of a development charges by-law. A key function of the Asset Management Plan is to demonstrate that all assets proposed to be funded under the development charges by-law are financially sustainable over their full life cycle.

Asset Types

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

- Some projects do not relate to the emplacement of a tangible capital asset – some examples include the acquisition of land or the undertaking of development-related studies. These projects/costs do not necessarily require future replacement or ongoing maintenance. Such projects are identified as “not infrastructure” in the table.
- For assets that have been constructed (i.e. recovery of past commitments) it is assumed that the related contribution is already included within the Town’s annual provision. As such, these projects are identified as “not applicable” in the table.

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

Table 1 – Summary of Municipal Assets Useful Lives	
Service	Estimated Useful Life
Library Services	
Additional Materials	10 years
Paramedic Services	
Land	Not infrastructure
Buildings	50 years
Vehicles	10 years
Long Term Care & Seniors Services	
Buildings	50 years
Social Housing	
Buildings	50 years
Waste Management	
Facilities	50 years
Vehicles	10 years
Development Related Studies	
Studies	Not infrastructure
Transit	
Facilities	50 years
Vehicles	15 years
Public Works	
Vehicles & Equipment	10 years
Roads and Related	
Roads and Related Infrastructure	25-50 years
Bridges & Culverts	80 years
Active Transportation	15 years
Studies	Not infrastructure

Annual Provision

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

Based on the information obtained from County staff regarding useful life assumptions and the capital cost of acquiring and/or emplacing each asset, a provision for infrastructure replacement has been calculated for both the general and engineered services. Provisions

for infrastructure replacement are initially calculated for each asset based on their useful life and the anticipated cost of replacement. The aggregate of all individual provisions form the required annual capital provision. In calculating the annual provisions, a number of assumptions are made to account for inflation (2.0 per cent) and interest (3.5 per cent).

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

Specifically related to Waste Management, the organics processing facility being constructed has been removed from the annual provision calculation. The County currently engages private sector services to process organic materials and the current contract fee includes costs for the repair and replacement of non-County assets used to undertake this process. It is assumed that the new facility, which will be owned and operated by the County, will result in no new additional repair and replacement costs beyond what is currently being paid in the contract.

It should be noted that for all road works, only the costs to reconstruct the roadway in twenty years' time was included in the annual provision. Regular road maintenance and rehabilitation expenditures are assumed to be accounted for through:

- the calculation of the replacement and benefit to existing share components for each road. Refer to Appendix D.2 for details.
- the County's existing asset management practices; and
- the long-term operating and capital cost impact analysis identified below in this Appendix of this study.

Table 2 provides the calculated annual asset management contribution for both the gross capital expenditures and the share related to the 2022-2031 DC recoverable portion for the County-wide services. The year 2032 has been included to calculate the annual contribution for the 2022-2031 period as the expenditures in 2031 will not trigger asset management contributions until 2032. As shown in Table 2, by 2032, the Town will need to fund an additional \$11.91 million per annum in order to properly fund the full life cycle costs of the

new assets related to County-wide services supported under the development charges by-law.

Service	2022-2031 Capital Program		Calculated AMP Annual Provision by 2032	
	DC Recoverable	Non-DC Funded	DC Related	Non-DC Related
Library Services	\$ -	\$ 244,000	\$ -	\$ 24,000
Paramedic Services	\$ 9,696,000	\$ 49,313,000	\$ -	\$ 1,425,000
Long Term Care & Seniors Services	\$ 48,961,000	\$ 159,119,000	\$ 880,000	\$ 3,159,000
Social Housing	\$ 67,574,000	\$ 144,925,000	\$ 964,000	\$ 2,987,000
Waste Management	\$ 13,167,000	\$ 42,803,000	\$ 404,000	\$ 304,000
Development Related Studies	\$ 2,171,000	\$ 1,120,000	\$ -	\$ -
Transit	\$ 6,594,000	\$ 24,128,000	\$ 276,000	\$ 624,000
Public Works	\$ 940,000	\$ -	\$ 96,000	\$ -
Roads And Related	\$ 427,497,000	\$ 719,854,000	\$ 9,290,000	\$ 10,606,000
			\$ 11,910,000	\$ 19,129,000

i. Transit Asset Management in the County

[Transit Feasibility and Implementation Study](#) dated August 2016 contains further details on the planned level of service, operating cost impacts and capital costs. The information contained in the report was based on the 2014 Transportation Master Plan which is currently being updated.

The County of Simcoe plans to add facilities and new buses to improve transit services and service development over the ten year period from 2022 to 2031. The full cost of the capital program for Transit is valued at \$30.72 million over the ten-year planning period. Details on the capital projects and anticipated ridership forecast is found in Appendix C.

As shown in Table 2, the annual provision for DC eligible costs required for Transit Services by 2032 is \$276,000. The County ensures that the transit system will be financially sustainable through strategic plans and yearly capital and operating budget reviews. For example, the County completed Transit Feasibility and Implementation Study in August 2016. The report included a short, medium and long term transit expansion plan that examined cost and revenue estimates required to construct and operate the County's transit system. The County examines and updates funding requirements through its annual budgeting process.

ii. Financial Sustainability of the Program: Future Revenue Growth

The calculated annual funding provision should be considered within the context of the County's projected growth. Over the next ten years (to 2031) the County is projected to increase by 28,000 total households, which represents a 19 per cent increase over the

existing base. In addition, the County will also add 20,975 new employees that will result in approximately 1.45 million square metres of additional non-residential building space. This growth will have the effect of increasing the overall assessment base and additional user fee and charges revenues to offset the capital asset provisions required to replace the infrastructure proposed to be funded under the development charges by-law. The collection of these funds is intended to be allocated to the County's reserves for the future replacement of these assets.

B. LONG-TERM CAPITAL AND OPERATING IMPACT ANALYSIS

As shown in Table 3, by 2031, the County's net operating costs are estimated to increase by \$12.32 million for property tax supported services. Increases in net operating costs will be experienced as new facilities such as Long Term Care, Social Housing and Paramedic stations are opened. Operating and maintenance costs will also increase as additions to the County's road network are made. Capital costs related to studies are not expected to have an impact on property tax supported costs.

Table 4 summarizes the components of the development-related capital forecast that will require funding from non-DC sources. In total, \$406.38 million will need to be financed from non-DC sources over the 2022-2031 and 2022-2041 planning periods. In addition, \$602.08 million in interim DC financing related to post-period shares of projects may be required, noted in the "Other Development Related" column. However, because DC by-laws must be revisited at least every five years, it is difficult to determine the quantum of interim financing that may be necessary.

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

C. THE PROGRAM IS DEEMED FINANCIALLY SUSTAINABLE

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

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

APPENDIX F

TABLE 3

COUNTY OF SIMCOE
 ESTIMATED NET OPERATING COST OF THE PROPOSED
 DEVELOPMENT-RELATED CAPITAL PROGRAM
 (in constant 2022 dollars)

		Net Cost (in 2022\$)	Estimated Operating Costs (\$000) 2031
Library Services			\$0.0
- No additional operating cost impacts			\$0.0
Paramedic Services			\$840.0
- Provision for development-related capital works	\$30	per household	\$840.00
Long Term Care			\$238.0
- Provision for Future Development-Related Facility Space - 34 net additional beds	\$7,000	per additional bed	\$238.0
Social Housing			\$3,336.1
- Construction of 263 additional housing units	\$12,685	per new unit constructed	\$3,336.1
Waste Management			\$1,680.0
- Buildings, Land and Fleet	\$60	per household	\$1,680
Development Related Studies			\$0.0
- No additional operating cost impacts			\$0.0
Transit			\$255.4
- Buildings	\$0.10	per \$1.00 of new inf.	\$250.0
- Fleet	\$90.00	per new service hour	\$5.4
Public Works			\$94.0
- Fleet	\$0.10	per \$1.00 of new infrastructure	\$94.0
Roads and Related			\$5,880.0
- Development-Related Roads Infrastructure	\$210	per household	\$5,880.0
TOTAL ESTIMATED OPERATING COSTS			\$12,323.5

APPENDIX F
TABLE 4

COUNTY OF SIMCOE
SUMMARY OF TAX AND RATE SUPPORTED FUNDING REQUIREMENTS
CAPITAL PROGRAM FOR NON-DISCOUNTED SERVICES

Service	Development-Related Capital Program (2022 - 2031)				Total DC Eligible Costs for Recovery (\$000)
	Net Municipal Cost (\$000)	Replacement & Benefit to Existing (\$000)	Available DC Reserves (\$000)	Other Dev. Related* (\$000)	
1.0 LIBRARY SERVICES	\$244.0	\$0.0	\$0.0	\$244.0	\$0.0
2.0 PARAMEDIC SERVICES	\$43,624.9	\$10,090.2	\$0.0	\$23,838.8	\$9,695.9
3.0 LONG TERM CARE & SENIORS SERVICES	\$151,944.0	\$102,983.2	\$0.0	\$0.0	\$48,960.8
4.0 SOCIAL HOUSING	\$161,010.7	\$26,664.6	\$0.0	\$66,771.9	\$67,574.2
5.0 PUBLIC WORKS	\$939.5	\$0.0	\$268.1	\$0.0	\$671.5
6.0 WASTE MANAGEMENT	\$49,758.1	\$34,322.3	\$1,697.8	\$2,268.6	\$11,469.4
7.0 DEVELOPMENT RELATED STUDIES	\$3,291.0	\$1,119.7	\$420.1	\$0.0	\$1,751.2
8.0 TRANSIT	\$30,722.0	\$20,403.9	\$0.0	\$3,724.0	\$6,594.2
TOTAL 10 YEAR GENERAL SERVICES	\$441,534.2	\$195,583.8	\$2,385.9	\$96,847.3	\$146,717.2

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

Service	Development-Related Capital Program (2022 - 2041)				Total DC Eligible Costs for Recovery (\$000)
	Net Municipal Cost (\$000)	Replacement & Benefit to Existing (\$000)	Available DC Reserves (\$000)	Other Dev. Related* (\$000)	
9.0 Roads and Related	\$1,143,517.3	\$210,791.3	\$0.0	\$505,229.4	\$427,496.6
TOTAL 20 YEAR ROADS & RELATED	\$1,143,517.3	\$210,791.3	\$0.0	\$505,229.4	\$427,496.6

APPENDIX G

DRAFT DEVELOPMENT CHARGES BY-LAW

(AVAILABLE UNDER SEPARATE COVER)