

REPORT FOR PUBLIC CONSULTATION

PREPARED BY HEMSON FOR THE TOWNSHIP OF SCUGOG

DEVELOPMENT CHARGES BACKGROUND STUDY

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EXECUTIVE SUMMARY

A. PURPOSE OF DEVELOPMENT CHARGES BACKGROUND STUDY

i. Legislative Context

The Township of Scugog 2024 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 through the *More Homes, More Choice Act*, the *COVID-19 Economic Recovery Act*, and the *More Homes Built Faster Act* (Bill 23).

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, and attributing costs to development types (i.e. residential and non-residential).

iii. DC Eligible and Ineligible Costs

Development charges are intended to pay for the initial round of capital costs needed to service 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 parking services, 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 2024 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 Township’s normal annual budget process.

B. DEVELOPMENT FORECAST

i. Residential and Non-Residential

The table below provides a summary of the anticipated residential and non-residential growth over the 2024-2033 planning period. The development forecast is further discussed in Appendix A.

	Existing	2024-2033	
	2023 Estimate	Forecast Change	As at 2033
Residential			
Total Occupied Dwellings	8,388	770	9,158
- Singles & Semis		317	
- Rows & Other Multiples		360	
- Apartments		93	
Census Population	21,898	1,784	23,682
Forecast Population in New Units		1,956	
Employment*			
Place of Work	8,374	604	8,978
Non-Residential Building Space (sq.m)		36,170	

*Note: Excludes work at home

C. CALCULATED DEVELOPMENT CHARGES

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

	Residential Charge by Unit Type			Non-Residential Charge per Sq. m		
	Single & Semi-Detached	Rows & Other Multiples	Apartments	Industrial Charge Sq. m	Commercial Charge Sq. m	Institutional Charge Sq. m
General Services	\$15,365	\$12,458	\$8,564	\$21.30	\$21.30	\$21.30
Township Engineering	\$16,077	\$13,036	\$8,962	\$71.93	\$200.72	\$135.03
TOTAL DEVELOPMENT CHARGE	\$31,442	\$25,494	\$17,526	\$93.23	\$222.02	\$156.33

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 as one of the provisions of the DCA. Additional details on the long-term capital and operating impact analysis is found in Appendix E. By 2033 the Township's net operating costs are estimated to increase by about \$2.87 million, of which \$231,000 relates to Township Engineering services while the remaining \$2.64 million relates to Township's General Services.

E. ASSET MANAGEMENT PLAN

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.

By 2034, the Township will need to fund an additional \$882,000 per annum in order to properly fund the full life cycle costs of the new assets supported under the 2024 Development Charges By-law.

F. DC BY-LAW TO BE RELEASED UNDER SEPARATE COVER

The Township is proposing to modify the current development charges by-law. The proposed draft 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 development-related capital costs from new development and redevelopment. The Township of Scugog Development Charges Background Study is presented as part of a process to pass a new development charge by-law in compliance with this legislation.

Growth forecasts for the Township of Scugog between 2024 and 2033 will increase the demand for all Township services. The Township wishes to continue implementing DCs to fund capital projects related to development so that growth can continue to be serviced in a fiscally responsible manner.

When passing a DC by-law, 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 housing units, population and non-residential development anticipated in the Township;
- The average capital service levels provided in the Township over the fifteen-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 Township 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 background study establishes the net capital costs attributable to development that is forecast to occur in the Township between 2024 and 2033. 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 members of the public about the calculated charges and methodology used. Following completion of the 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 Township.

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

Section 2 designates the services for which the DCs are calculated and the areas within the Township to which the DCs will apply. It also briefly reviews the methodologies that have been used in the background study.

Section 3 summarizes of the forecast residential and non-residential development that is expected to occur within the Township over a planning period from 2024 to 2033.

Section 4 summarizes the fifteen-year historical average capital service levels that have been attained in the Township, which form the basis for the development charges calculations.

Section 5 reviews the development-related capital program from various Township departments.

Section 6 summarizes the calculation of applicable development charges and the resulting calculated development charges by class and type of development.

Section 7 presents a cost of growth analysis, which considers an Asset Management Plan for the Township, demonstrating the financial sustainability of assets over the life cycle of the 2024 Development Charges By-law. This section also considers the long-term operating impacts of the projects.

Section 8 provides a review of development charges administrative matters and consideration of area rating.

2. THE METHODOLOGY USES A TOWNSHIP-WIDE APPROACH

Several key steps are required in calculating any development charge. However, specific circumstances arise in each municipality which must be reflected in the calculation. In this study, the approach to the calculation of proposed development charges provides a reasonable alignment of development-related costs with the development that necessitates them. The Township-wide approach used herein is consistent with Scugog's previous Development Charges Background Studies. Despite the fact that development charges are calculated on a Township-wide basis, legislation allows a municipality to exempt or reduce rates for specific geographic areas. However, legislation prevents lost revenue, due to exemptions or reductions, from being made up through increasing charges on other areas.

A. TOWNSHIP-WIDE DEVELOPMENT CHARGES ARE PROPOSED

Scugog provides a range of services to the community it serves and has a sizeable inventory of facilities, land, infrastructure, vehicles and equipment. The DCA provides the Township with flexibility when defining services that will be included in the development charge by-laws, provided that the other provisions of the Act and Regulations are met. The DCA also permits the Township to designate, in its by-laws, the areas within which the development charges shall be imposed. The charges may apply to all lands in the Township or to other designated development areas as specified in the by-laws.

For all of the development charge eligible services that the Township provides, the full range of capital facilities, land, equipment and infrastructure is available throughout the municipality. All residents therefore have access to all facilities. A widely accepted method for sharing the development-related capital costs for such services is to apportion them over all new growth anticipated in the Township.

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

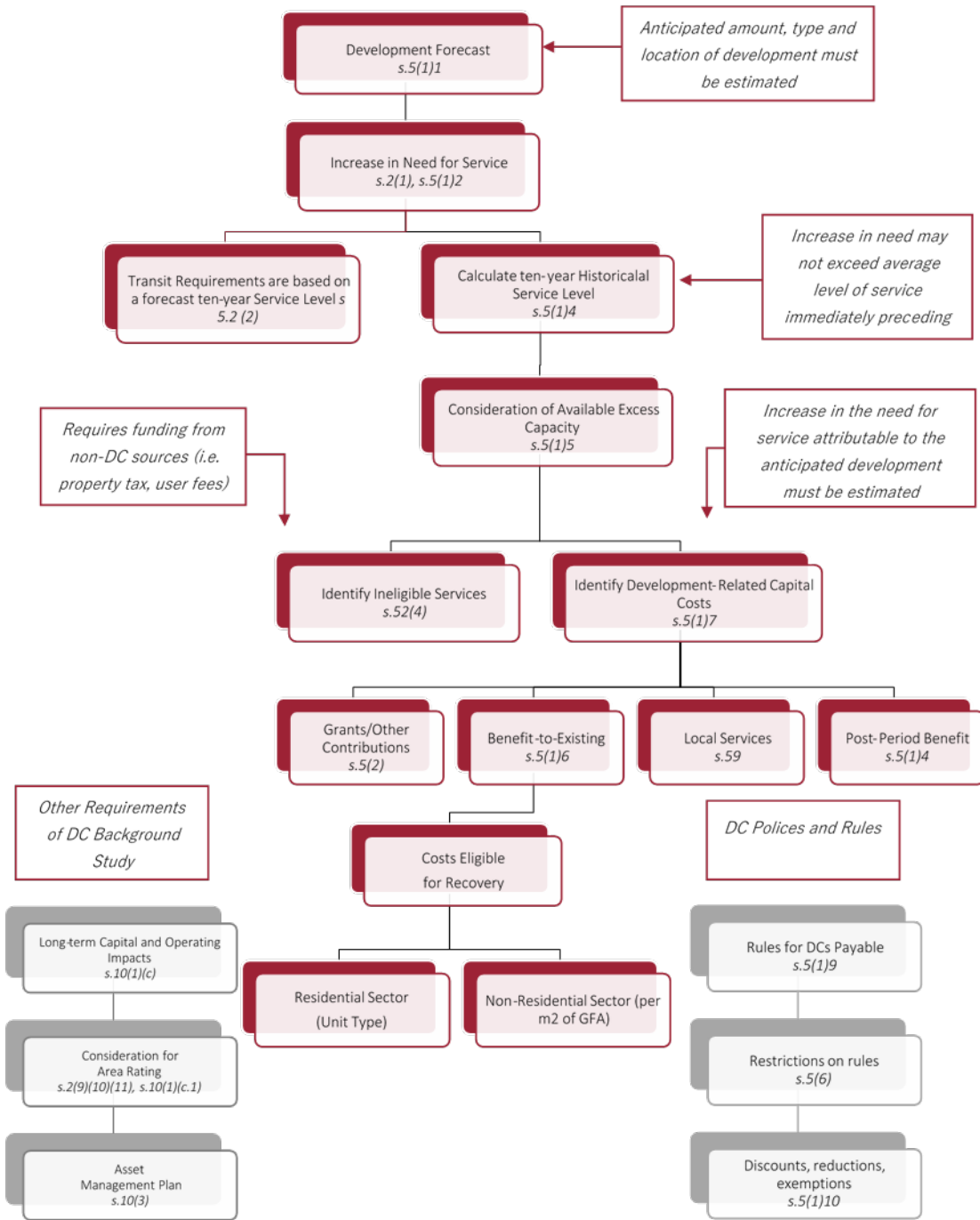
- Library Services
- Fire Services
- Parks and Recreation
- Services Related to a Highway: Public Works: Buildings and Fleet
- Bylaw Enforcement and Court Services (for Animal Services)
- Development Related Studies
- Township Engineering (includes: Services Related to a Highway and Stormwater)

These services form a reasonable basis in which to plan and administer the Township-wide development charges. Each of these services examines the individual capital facilities and equipment that constitute it. The resulting development charge for all of the above services would be imposed uniformly against all new development in the Township.

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 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, 2024 to 2033, for all general and engineered Township services.

For the residential portion of the forecast, the net population growth and population growth in new units is estimated. The net population growth determines the need for additional facilities and provides the foundation for the development-related capital program. When calculating the development charge, 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, 2024 to 2033. The forecast of GFA is based on an employment forecast for the Township. It is noted that not all employment growth is associated with an increase in space. Factors for floor space per worker are used to convert the employment forecast into GFA.

ii. Service Categories and Historical Service Levels

The *Development Charges Act* provides that the increase in the need for service attributable to anticipated development:

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

Historical fifteen-year average service levels thus form the basis for development charges. A review of the Township'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 2009 to 2023.

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

A development-related capital program has been prepared by Township staff and the consulting team as part of the 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 fifteen-year average service levels or the service levels embodied in future plans of the Township. 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 program, a portion of the project may confer benefits to existing residents. As required by the *DCA*, s. 5. (1) 6., these portions of projects and their associated net costs are the funding responsibility of the Township from non-development charges sources. The amount of Township funding for such non-growth shares of projects is also identified as part of the preparation of the development-related capital forecast.

There is also a requirement in the *DCA* to reduce the applicable development charge by the amount of any “uncommitted excess capacity” that is available for a service. Adjustments are made in the analysis to meet this requirement of the Act through the use of “net” population and employment in the determination of maximum permissible funding envelopes. Furthermore, the Township’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 which the two sectors would be expected to place on the various services and the different benefits derived from those services. The apportionment is based on the expected demand for, and use of, the service by each sector (e.g. shares of population and employment).

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

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 from the application of any unallocated reserve fund balances.

3. DEVELOPMENT FORECAST

This section provides the basis for the development forecasts used to calculate the development charges for the Township of Scugog. A more detailed summary of the forecasts, including tables illustrating historical trends and forecast results is provided in Appendix A.

The development forecasts used in this Development Charges Background Study were prepared by Hemson Consulting Ltd. in consultation with Township planning staff and are based on a range of statistical data including Statistics Canada Census and National Household Survey data, Canada Mortgage Housing Corporation (CMHC) housing market information with reference to the recently approved Durham Regional Official Plan. It is important to note that Census population, which excludes undercoverage, is used for development charges studies whereas total population, which includes undercoverage, is used in official plans.

A. RESIDENTIAL FORECAST

Development charges are levied on residential development as a charge per new unit. Therefore, for the residential forecast, a projection of the population growth (or net population growth) 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, the development-related net capital costs are spread over the total additional population that occupy new housing units. This population in new units represents the population from which development charges will be collected.

Table 1 provides a summary of the residential forecast for a ten-year planning period, from 2024 to 2033. The ten-year planning period is applicable to all development charge services.

As shown on Table 1, the Township's Census population is forecast to increase by approximately 1,780 over the next ten years, reaching about 23,680 people by 2033. Over the ten-year planning period from 2024 to 2033, the number of households is forecast to increase by 770. This translates to population growth in new units of approximately 1,960.

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 floor space in the Township.

The non-residential forecast projects an increase of approximately 600 jobs by 2033, excluding work from home employment. The net employment growth will be accommodated in 36,170 square metres of new non-residential building space by 2033.

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

TABLE 1
TOWNSHIP OF SCUGOG
SUMMARY OF RESIDENTIAL & NON-RESIDENTIAL
DEVELOPMENT FORECAST

	Existing	2024-2033	
	2023 Estimate	Forecast Change	As at 2033
Residential			
Total Occupied Dwellings	8,388	770	9,158
- Singles & Semis		317	
- Rows & Other Multiples		360	
- Apartments		93	
Census Population	21,898	1,784	23,682
<i>Forecast Population in New Units</i>		<i>1,956</i>	
Employment*			
Place of Work	8,374	604	8,978
<i>Non-Residential Building Space (sq.m)</i>		<i>36,170</i>	

*Note: Excludes work at home

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 service level provided in the municipality over the fifteen-year period immediately preceding the preparation of the background study, on a service-by-service basis.

For General and Engineered Services the legislative requirement is met by documenting historical service levels for the preceding fifteen years, in this case, for the period from 2009 to 2023. Service levels are measured as a ratio of inputs per capita, or per capita 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 growth reflect both the quantity (number and size) and quality (value or replacement cost) of the service provided historically by the Township. Both the quantitative and qualitative aspects of service levels used in the present analysis are based on information provided by Township staff based on historical records and their experience with costs to acquire or construct similar facilities, equipment and infrastructure.

Table 2 summarizes service levels for all applicable services included in the development charge calculation. Appendix B and Appendix C provide the detailed historical inventory data upon which the calculation of service levels are based.

TABLE 2

TOWNSHIP OF SCUGOG
HISTORICAL AVERAGE SERVICE LEVELS

Service	Historical Average Service Level 2009 - 2023
1 LIBRARY SERVICES Buildings Land Materials Furniture & Equipment	\$358.78 per capita \$292.47 per capita \$15.27 per capita \$36.53 per capita \$14.51 per capita
2 FIRE SERVICES Buildings Land Rolling Stock Furniture & Equipment Personal Protection Equipment	\$558.26 per pop. & emp. \$309.08 per pop. & emp. \$22.65 per pop. & emp. \$156.74 per pop. & emp. \$44.59 per pop. & emp. \$25.19 per pop. & emp.
3 PARKS & RECREATION Indoor Recreation - Major Facilities Park Development & Facilities - Park Development Park Facilities Outdoor Buildings And Rolling Stock & Equipment	\$4,005.34 per capita \$2,931.53 per capita \$495.60 per capita \$416.45 per capita \$161.76 per capita
4 PUBLIC WORKS: BUILDINGS & FLEET Buildings Land Furniture And Equipment Rolling Stock & Related Equipment	\$552.98 per pop. & emp. \$168.48 per pop. & emp. \$80.12 per pop. & emp. \$23.49 per pop. & emp. \$280.89 per pop. & emp.
5 BYLAW ENFORCEMENT & COURT SERVICES Buildings Land Furniture & Equipment Animal Rolling Stock By-Law Enforcement Rolling Stock	\$31.75 per capita \$23.92 per capita \$2.08 per capita \$0.65 per capita \$1.54 per capita \$3.56 per capita
6 TOWNSHIP ENGINEERING	\$24,211.27 per pop. & emp.

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 PROGRAM IS PROVIDED FOR COUNCIL'S APPROVAL

Based on the development forecasts summarized in Section III and detailed in Appendix A, Township staff, in collaboration with the consultants, have created a development-related capital program setting out those projects that are required to service anticipated development. For all services, the capital plan covers the ten-year period from 2024 to 2033.

One of the recommendations contained in this background study is for Council to adopt the development-related capital program derived 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 Township. It is acknowledged that changes to the forecast presented here may occur through the Township's normal capital budget process.

B. DEVELOPMENT-RELATED CAPITAL FORECAST

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 Section VI for the method and determination of net capital costs attributable to growth). Portions of this capital forecast may relate to providing servicing for growth which has occurred prior to 2024 (for which development charge reserve fund balances exist), for replacement of existing capital facilities or for development anticipated to occur beyond the 2024–2033 planning period.

A summary of the Development-Related Capital Program for all services is presented in Table 3. The table shows that the gross cost of the Township's capital forecast is estimated to be \$120.82 million. \$42.12 million in grants, subsidies, and recoveries are anticipated in the ten-year planning period and, thus, reduce the amount of the capital program brought forth for the development charges consideration to \$78.70 million.

Of this \$78.70 million net capital cost, approximately 47 per cent, or \$37.04 million is related to capital works for township engineering projects. This capital program is comprised mainly of road works, but also includes sidewalks and multi-use trails, storm water management, and intersection improvement projects.

The parks and recreation capital program amounts to \$25.15 million, or 32% of the total net capital costs. It includes the construction of a new pool, an expansion to the Blackstock Arena with new facilities, new park and trail development, and the decommissioning and replacement of the Palmer Park Splash Pad.

The next highest share of net capital cost, at 13%, is attributable to Fire Services with a total of \$9.85 million. This includes a new 25,000 square foot fire station, a new aerial platform, a new pickup truck, and provisions for additional station and firefighter equipment. Note, the new station will result in the decommissioning of Station #1.

The capital program for Services Related to a Highway: Public Works amounts to \$2.78 million, representing 4% of the total net capital cost over the planning period. The program includes facility expansions for indoor storage, new salt storage facility, and a consolidated works yard. The program also includes additional rolling stock: a sidewalk plow/sweeper, loader snow blower attachment and new pick-up truck.

The capital program for Library Services, totalling \$1.89 million of net capital costs includes the acquisition of additional materials and equipment, an express library at the recreation center, and a new 8,000 square foot Blackstock Library Complex.

The capital program for Bylaw Enforcement and Court Services includes a new animal shelter (including the buyout of Uxbridge's share of the current facility), and the equipment for additional enforcement officers. This program totals \$1.20 million over the 10-year period from 2024-2033.

Several development-related studies have been included in the capital program, totalling a net capital cost of approximately \$810,000. This includes an official plan review, a housing study, 2 separate 5-year zoning reviews, 2 development charge studies, and an employment lands community improvement plan. Importantly, as of December 13, 2023, the Minister of

Municipal Affairs and Housing has indicated further consultation to inform further potential changes to the DCA, one of which is related to a review of the removal of studies from recovery under the DCA. At the time of publishing this DC Background Study, studies have not yet been re-instated as an eligible capital cost, but in anticipation of a change to the legislation, a Development Related Studies capital program has been included in this DC Background Study.

Further details of the capital programs for General Services can be found in Appendix B. Details of the Engineered Services capital programs are included in Appendix C.

TABLE 3
TOWNSHIP OF SCUGOG
SUMMARY OF GENERAL SERVICES DEVELOPMENT-RELATED CAPITAL FORECAST
2024-2033

Service	Gross Cost (\$000)	Grants/ Subsidies (\$000)	Capital Cost (\$000)
1.0 LIBRARY SERVICES	\$3,610.0	\$1,720.0	\$1,890.0
1.1 Additional Materials and Equipment	\$170.0	\$0.0	\$170.0
1.2 Land and Buildings	\$3,440.0	\$1,720.0	\$1,720.0
2.0 FIRE SERVICES	\$9,842.5	\$0.0	\$9,842.5
2.1 Buildings, Land & Furnishings	\$7,750.0	\$0.0	\$7,750.0
2.2 Vehicles	\$2,077.5	\$0.0	\$2,077.5
2.3 Equipment and Studies	\$15.0	\$0.0	\$15.0
3.0 PARKS & RECREATION	\$60,957.0	\$35,811.7	\$25,145.3
3.1 Indoor Recreation	\$57,517.0	\$35,811.7	\$21,705.3
3.2 Outdoor Recreation	\$3,440.0	\$0.0	\$3,440.0
4.0 PUBLIC WORKS: BUILDINGS & FLEET	\$2,778.0	\$0.0	\$2,778.0
4.1 Buildings, Land & Furnishings	\$2,393.0	\$0.0	\$2,393.0
4.2 Rolling Stock	\$385.0	\$0.0	\$385.0
5.0 BYLAW ENFORCEMENT & COURT SERVICES	\$1,196.6	\$0.0	\$1,196.6
6.0 DEVELOPMENT RELATED STUDIES	\$836.0	\$25.0	\$811.0
TOTAL - 10 YEAR GENERAL SERVICES	\$79,220.1	\$37,556.7	\$41,663.4
7.0 TOWNSHIP ENGINEERING	\$41,597.9	\$4,558.5	\$37,039.4
TOTAL - 10 YEAR ENGINEERED SERVICES	\$41,597.9	\$4,558.5	\$37,039.4
TOTAL - 10 YEAR ALL SERVICES	\$120,818.1	\$42,115.2	\$78,702.8

6. PROPOSED DEVELOPMENT CHARGES

This section summarizes the calculation of development charges for each service category and the resulting total development charge by type of development. For all services, the calculation of the per capita (residential) and per square metre (non-residential) charges is reviewed.

For residential development, a total per capita amount is applied to different housing types on the basis of average occupancy factors. These housing types are categorized as Single Residential Units, Rows and Other Multiples, and Apartments. For non-residential development three development charge rates are calculated – Industrial, Commercial and Institutional. The non-residential charges are based on gross floor area (GFA) of building space.

The calculation of the development charges does not include any provision for exemptions required under the *DCA*, for example, the exemption for enlargements of up to 50 per cent on existing industrial buildings or the five year phase-in of charges. Such legislated exemptions, or other exemptions which Council may choose to provide, will result in a loss of development charges revenue for the affected types of development. Any such revenue loss may not be offset by increasing other portions of the calculated charge.

A. DEVELOPMENT CHARGES CALCULATION

A summary of the residential and non-residential development charges for all Township services is presented in Table 5 and Table 6 below. Further details of the calculation for each individual service category are available in Appendix B (General Services) and Appendix C (Engineered Services).

i. General Services

The capital forecast for General Services incorporates those projects related to growth anticipated in the next ten years. The net municipal cost of the program is \$41.66 million; however, not all of the capital costs are to be recovered from new development by way of development charges. A share of \$7.74 million represents benefit to existing development or replacement costs. An additional share of \$3.21 million will be funded through revenues collected from previous development charges. Of the remaining \$30.71 million, \$19.79 million has been deemed a benefit that is outside of the 2024-2033 planning period.

The remaining \$10.92 million is carried forward to the development charges calculation as a development-related cost. Of the total development-related cost for general services, \$10.15 million is allocated to new residential development and \$770,000 is allocated to new non-residential development. This results in a charge of \$5,190.59 per capita and \$21.30 per square metre for the provision of general services.

Further details of the calculation for each individual Township service category are available in Appendix C.

ii. **Engineered Services**

Table 5 displays the development-related capital forecast Engineered Services in Scugog from 2024 to 2033. The net municipal cost of the capital program amounts to \$37.04 million; however, \$19.39 million is deemed to be replacement or a benefit to existing development. The Township also has \$2.39 million in available DC reserve funds to offset the cost of the program. Another \$1.09 million is deemed a benefit that is outside the 2033 planning horizon. The DC eligible costs for recovery after these deductions is \$14.17 million.

The DC eligible costs are allocated at 75 per cent, or \$10.62 million to residential development, and \$3.54 million to non-residential development. The resulting charges are \$5,431.52 per capita for residential development, \$71.93 per square metre for industrial developments, \$200.72 per square metre for commercial developments, and \$135.03 for institutional developments.

Further details of the calculation for Township engineered services are available in Appendix B.

TABLE 4

TOWNSHIP OF SCUGOG
 SUMMARY OF UNADJUSTED RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
 GENERAL SERVICES 2024-2033

10-Year Growth in Population in New Units	1,956
10-Year Growth in Square Metres	36,170

	Development-Related Capital Forecast					Residential Share		Non-Residential Share	
	Net Municipal Cost (\$000's)	Replacement & Benefit to Existing (\$000's)	Available DC Reserves (\$000's)	Other Dev. Related (\$000's)	Total DC Eligible Costs for Recovery (\$000's)	%	(\$000's)	%	(\$000's)
1.0 LIBRARY SERVICES	\$1,890.0	\$0.0	\$99.2	\$1,150.7	\$640.1	100%	\$640.1	0%	\$0.00
Development Charge Per Capita							\$327.21		
Development Charge Per Sq. m									\$0.00
2.0 FIRE SERVICES	\$9,842.5	\$3,689.0	\$744.8	\$4,075.6	\$1,333.1	75%	\$999.8	25%	\$333.28
Development Charge Per Capita							\$511.13		
Development Charge Per Sq. m									\$9.21
3.0 PARKS & RECREATION	\$25,145.3	\$2,987.0	\$1,818.9	\$13,193.9	\$7,145.5	100%	\$7,145.5	0%	\$0.00
Development Charge Per Capita							\$3,652.87		
Development Charge Per Sq. m									\$0.00
4.0 SERVICES RELATED TO A HIGHWAY: PUBLIC W	\$2,778.0	\$355.0	\$388.6	\$713.9	\$1,320.5	75%	\$990.4	25%	\$330.13
Development Charge Per Capita							\$506.30		
Development Charge Per Sq. m									\$9.13
5.0 BYLAW ENFORCEMENT & COURT SERVICES	\$1,196.6	\$467.7	\$17.3	\$655.0	\$56.6	100%	\$56.6	0%	\$0.00
Development Charge Per Capita							\$28.96		
Development Charge Per Sq. m									\$0.00
6.0 DEVELOPMENT RELATED STUDIES	\$811.0	\$241.0	\$141.9	\$0.0	\$428.1	75%	\$321.0	25%	\$107.01
Development Charge Per Capita							\$164.12		
Development Charge Per Sq. m									\$2.96
TOTAL 10 YEAR GENERAL SERVICES	\$41,663.4	\$7,739.6	\$3,210.7	\$19,789.1	\$10,923.9		\$10,153.5		\$770.4
Development Charge Per Capita							\$5,190.59		
Development Charge Per Sq. m									\$21.30



TABLE 5

TOWNSHIP OF SCUGOG
 SUMMARY RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
 TOWNSHIP ENGINEERING SERVICES 2024-2033

Population in New Units (2024-2033)	1,956
Non-Residential Floor Space Growth in Square Meters (2024-2033)	36,170
<i>Industrial</i>	26,730
<i>Commercial</i>	5,240
<i>Institutional</i>	4,200

	Development-Related Capital Forecast										
	Gross Cost (\$000)	Grants and Subsidies (\$000)	Net Municipal Cost (\$000)	Replacement & Benefit to Existing (\$000)	Available DC Reserves (\$000)	Other Dev. Related (\$000)	Total DC Eligible Costs for Recovery (\$000)	Residential Share		Non-Residential Share	
								%	\$000	%	\$000
TOWNSHIP ENGINEERING	\$41,597.9	\$4,558.5	\$37,039.4	\$19,392.0	\$2,389.9	\$1,091.1	\$14,166.4	75%	\$10,624.8	25%	\$3,541.6
Residential Charge									\$5,431.52		
Industrial Share											\$1,922.7
Industrial Charge											\$71.93
Commercial Share											\$1,051.8
Commercial Charge											\$200.72
Institutional Share											\$567.1
Institutional Charge											\$135.03

B. RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES

Table 6 displays the calculated development charges on a per-residential unit type and Tables 7 to 9 display the calculated charge per-square metre of non-residential floor space basis. It is noted that the calculated DC rates represent the maximum permitted, fully calculated rates as per the *DCA*. Implementation of the rates is subject to Council consideration. Note, the fully calculated rates illustrated include development-related studies.

Table 6 summarizes the results of the adjustment for the residential Township-wide development charges by service. Residential development charges are proposed to vary by dwelling type to reflect the various occupancy factors and resulting demand for services. As shown, the total calculated charge of \$10,662 per capita is translated into a charge by residential unit type based on average occupancy (persons per unit) factors. The calculated charges are \$31,442 per single or semi-detached unit, \$25,494 row housing or other multiples, and \$17,526 per apartment unit.

Non-residential development charges have been calculated at different rates depending on the type of industry intended. Table 7 summarizes the calculated charge of \$93.23 per square metre for industrial development. Table 8 shows the calculated charge of \$222.02 per square metre for commercial development. Lastly, Table 9 shows the calculated charge of \$156.33 per square metre for institutional development.

TABLE 6
TOWNSHIP OF SCUGOG
TOWNSHIP-WIDE DEVELOPMENT CHARGES
RESIDENTIAL DEVELOPMENT CHARGES

SERVICE	Unadjusted Charge Per Capita	Charge By Unit Type (1)		
		Single & Semi-Detached	Rows & Other Multiples	Apartments
Library Services	\$327	\$969	\$785	\$540
Fire Services	\$511	\$1,513	\$1,227	\$843
Parks & Recreation	\$3,653	\$10,812	\$8,767	\$6,027
Services Related to a Highway: Public Works: Buildings & Fleet	\$506	\$1,499	\$1,215	\$835
Bylaw Enforcement & Court Services	\$29	\$86	\$70	\$48
Development Related Studies	\$164	\$486	\$394	\$271
General Services Charge Per Unit	\$5,191	\$15,365	\$12,458	\$8,564
Township Engineering	\$5,432	\$16,077	\$13,036	\$8,962
TOTAL DEVELOPMENT CHARGE PER UNIT	\$10,622	\$31,442	\$25,494	\$17,526

(1) Based on Persons Per Unit Of:

2.96

2.40

1.65

TABLE 7

TOWNSHIP OF SCUGOG
TOWNSHIP-WIDE DEVELOPMENT CHARGES
INDUSTRIAL DEVELOPMENT CHARGES

SERVICE	Unadjusted Charge (\$/sq.m)
Library Services	\$0.00
Fire Services	\$9.21
Parks & Recreation	\$0.00
Services Related to a Highway: Public Works: Buildings & Fleet	\$9.13
Bylaw Enforcement & Court Services	\$0.00
Development Related Studies	\$2.96
General Services Charge Per sq. m	\$21.30
Township Engineering	\$71.93
TOTAL DEVELOPMENT CHARGE PER SQ M	\$93.23

TABLE 8

TOWNSHIP OF SCUGOG
TOWNSHIP-WIDE DEVELOPMENT CHARGES
COMMERCIAL DEVELOPMENT CHARGES

SERVICE	Unadjusted Charge (\$/sq.m)
Library Services	\$0.00
Fire Services	\$9.21
Parks & Recreation	\$0.00
Services Related to a Highway: Public Works: Buildings & Fleet	\$9.13
Bylaw Enforcement & Court Services	\$0.00
Development Related Studies	\$2.96
General Services Charge Per sq. m	\$21.30
Township Engineering	\$200.72
TOTAL DEVELOPMENT CHARGE PER SQ M	\$222.02

TABLE 9

TOWNSHIP OF SCUGOG
TOWNSHIP-WIDE DEVELOPMENT CHARGES
INSTITUTIONAL DEVELOPMENT CHARGES

SERVICE	Unadjusted Charge (\$/sq.m)
Library Services	\$0.00
Fire Services	\$9.21
Parks & Recreation	\$0.00
Services Related to a Highway: Public Works: Buildings & Fleet	\$9.13
Bylaw Enforcement & Court Services	\$0.00
Development Related Studies	\$2.96
General Services Charge Per sq. m	\$21.30
Township Engineering	\$135.03
TOTAL DEVELOPMENT CHARGE PER SQ M	\$156.33

C. COMPARISON OF NEWLY CALCULATED DEVELOPMENT CHARGES WITH CHARGES CURRENTLY IN FORCE

Tables 10-13 present a comparison of total calculated Township-wide development charges for a single/semi-detached housing unit, industrial, commercial and industrial uses respectively with the Township’s existing charges (as at July 1, 2023).

Table 10 shows that the calculated charge per single/semi detached unit of \$31,442 will increase \$7,839, or 33 per cent over the present development charge of \$23,603.

Table 11 shows the calculated increase in the industrial development charge. The calculated charge of \$93.23 per square metre exceeds \$73.46 charge currently in force by \$19.77 per square metre, or 27 per cent.

Table 12 shows the calculated increase in the commercial development charge. The calculated charge of \$222.02 per square metre represents an increase of 59 per cent or \$82.17 over the existing rate of \$139.85.

As shown in Table 13, the calculated institutional development charge of \$156.33 per square metre represents an increase of 67 per cent or \$62.45 from the existing rate of \$93.88.

TABLE 10
TOWNSHIP OF SCUGOG
COMPARISON OF CURRENT AND CALCULATED
RESIDENTIAL DEVELOPMENT CHARGES

SERVICE	Current Residential Charge SDU	Calculated Residential Charge SDU	Difference in Charge	
			\$	%
Library Services	\$446	\$969	\$523	117%
Fire Services	\$1,230	\$1,513	\$283	23%
Parks & Recreation	\$8,529	\$10,812	\$2,283	27%
Services Related to a Highway: Public Works: Buildings & Fleet	\$1,381	\$1,499	\$118	9%
Bylaw Enforcement & Court Services	\$71	\$86	\$15	21%
Development Related Studies	\$591	\$486	(\$105)	-18%
General Services Charge Per Unit	\$12,248	\$15,365	\$3,117	25%
Township Engineering	\$11,355	\$16,077	\$4,722	42%
TOTAL DEVELOPMENT CHARGE PER UNIT	\$23,603	\$31,442	\$7,839	33%

TABLE 11

TOWNSHIP OF SCUGOG
COMPARISON OF CURRENT AND CALCULATED
INDUSTRIAL DEVELOPMENT CHARGES

SERVICE	Current Industrial Charge Sq. m	Calculated Industrial Charge Sq. m	Difference in Charge	
			\$	%
			Library Services	\$0.00
Fire Services	\$7.92	\$9.21	\$1.29	16%
Parks & Recreation	\$0.00	\$0.00	\$0.00	n/a
Services Related to a Highway: Public Works: Buildings & Fleet	\$8.64	\$9.13	\$0.49	6%
Bylaw Enforcement & Court Services	\$0.00	\$0.00	\$0.00	n/a
Development Related Studies	\$3.79	\$2.96	(\$0.83)	-22%
General Services Charge Per sq. m	\$20.35	\$21.30	\$0.95	5%
Township Engineering	\$53.11	\$71.93	\$18.82	35%
TOTAL DEVELOPMENT CHARGE PER SQ M	\$73.46	\$93.23	\$19.77	27%

TABLE 12

TOWNSHIP OF SCUGOG
COMPARISON OF CURRENT AND CALCULATED
COMMERCIAL DEVELOPMENT CHARGES

SERVICE	Current Commercial Charge Sq. m	Calculated Commercial Charge Sq. m	Difference in Charge	
			\$	%
			Library Services	\$0.00
Fire Services	\$7.92	\$9.21	\$1.29	16%
Parks & Recreation	\$0.00	\$0.00	\$0.00	n/a
Services Related to a Highway: Public Works: Buildings & Fleet	\$8.64	\$9.13	\$0.49	6%
Bylaw Enforcement & Court Services	\$0.00	\$0.00	\$0.00	n/a
Development Related Studies	\$3.79	\$2.96	(\$0.83)	-22%
General Services Charge Per sq. m	\$20.35	\$21.30	\$0.95	5%
Township Engineering	\$119.50	\$200.72	\$81.22	68%
TOTAL DEVELOPMENT CHARGE PER SQ M	\$139.85	\$222.02	\$82.17	59%

TABLE 13

TOWNSHIP OF SCUGOG
COMPARISON OF CURRENT AND CALCULATED
INSTITUTIONAL DEVELOPMENT CHARGES

SERVICE	Current Institutional Charge Sq. m	Calculated Institutional Charge Sq. m	Difference in Charge	
			\$	%
			Library Services	\$0.00
Fire Services	\$7.92	\$9.21	\$1.29	16%
Parks & Recreation	\$0.00	\$0.00	\$0.00	n/a
Services Related to a Highway: Public Works: Buildings & Fleet	\$8.64	\$9.13	\$0.49	6%
Bylaw Enforcement & Court Services	\$0.00	\$0.00	\$0.00	n/a
Development Related Studies	\$3.79	\$2.96	(\$0.83)	-22%
General Services Charge Per sq. m	\$20.35	\$21.30	\$0.95	5%
Township Engineering	\$73.53	\$135.03	\$61.49	84%
TOTAL DEVELOPMENT CHARGE PER SQ M	\$93.88	\$156.33	\$62.45	67%

i. Statutory Phase-in of Calculated Development Charges

The DCA now requires that the calculated development charge rates be phased-in over a five year period based on the following:

- Year 1 = 80% of calculated rates
- Year 2 = 85% of calculated rates
- Year 3 = 90% of calculated rates
- Year 4 = 95% of calculated rates
- Year 5 = 100% of calculated rates

Table 14 provides a summary of the 5-year phase in for the fully calculated residential and non-residential rates in the Township of Scugog. The phase-in of the development charges will be subject to the provisions of the DCA.

TABLE 14
TOWNSHIP OF SCUGOG
CALCULATION OF STATUTORY 5-YEAR PHASE-IN

Charge Type		Year 1 (80%)	Year 2 (85%)	Year 3 (90%)	Year 4 (95%)	Year 5 (100%)
Residential	SDUs (\$/unit)	\$25,154	\$26,726	\$28,298	\$29,870	\$31,442
	Other Multiples (\$/unit)	\$20,395	\$21,670	\$22,945	\$24,219	\$25,494
	Apartments (\$/unit)	\$14,021	\$14,897	\$15,773	\$16,650	\$17,526
Non-Residential	Commercial (\$/Sq. Metre)	\$177.62	\$188.72	\$199.82	\$210.92	\$222.02
	Industrial (\$/Sq. Metre)	\$74.59	\$79.25	\$83.91	\$88.57	\$93.23
	Institutional (\$/Sq. Metre)	\$125.06	\$132.88	\$140.69	\$148.51	\$156.33

Note: the year-5 Rates represent the fully calculated DC which includes development-related studies

7. COST OF GROWTH ANALYSIS

This section summarizes the 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). The examination is required as one of the provisions of the *DCA*. Additional details on the cost of growth analysis, including asset management analysis, are included in Appendix E.

A. ASSET MANAGEMENT PLAN

Tables 15 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 Township staff regarding useful life assumptions and the capital cost of acquiring and/or constructing each asset.

Table 15 illustrates that, by 2034, the Township will need to fund approximately an additional \$572,000 per annum for General Services to properly fund the full life-cycle costs of the new assets supported under the DC by-law. Engineered services will require additional funding of \$310,000 per annum. The calculated annual funding provision should be considered within the context of the Township's projected growth; over the next ten years (to 2033) the forecast predicts an increase of approximately 770 occupied dwellings, which represents a 9 per cent increase over the existing base.

Additionally, about 600 net new employees occupying 36,170 square metres of non-residential building space are anticipated in the Township over the next ten years. 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 DC by-law.

**TABLE 15
CALCULATED ANNUAL PROVISION BY 2034**

Service	2024 - 2033 Capital Program		Calculated AMP Annual Provision by 2034	
	DC Recoverable	Non-DC Funded	DC Related	Non-DC Related
Library Services	\$ 739,000	\$ 2,871,000	\$ 27,000	\$ 72,000
Fire Services	\$ 2,078,000	\$ 7,765,000	\$ 106,000	\$ 188,000
Parks & Recreation	\$ 8,964,000	\$ 51,993,000	\$ 379,000	\$ 1,619,000
Public Works: Buildings & Fleet	\$ 1,520,000	\$ 355,000	\$ 58,000	\$ 9,000
Bylaw Enforcement & Court Ser	\$ 66,000	\$ 1,119,000	\$ 2,000	\$ 29,000
Township Engineering	\$ 16,556,000	\$ 25,042,000	\$ 310,000	\$ 453,000
Total			\$ 882,000	\$ 2,370,000

B. LONG-TERM CAPITAL AND OPERATING COSTS

Table 16 summarizes the estimated increase in net operating costs that the Township will experience for additions associated with the planned capital program for General and Roads and Related Services. The Township’s annual net operating costs are estimated to increase by \$2.87 million by 2033.

TABLE 16
TOWNSHIP OF SCUGOG
ESTIMATED NET OPERATING COST OF THE PROPOSED
GROWTH-RELATED CAPITAL PROGRAM
(in constant 2024 dollars)

Category	Cost Driver (in 2024\$)			Operating Costs at 2033 (000's)
	\$	unit measure	Quantity	
Library Services				
New Blackstock Complex (8,000 sq. feet)	\$0.14	per \$1.00 new infrastructure	\$3,440,000	\$487.8
Fire Services				
Additional Rolling Stock	\$0.15	per \$1.00 of new rolling stock	\$1,980,000	\$297.0
New Fire Station	\$50.00	per sq. foot of additional space	13,100	\$655.0
Parks & Recreation				
New Complex at Blackstock	\$15.00	per sq. foot of additional space	36,790	\$551.8
New Pool	\$300,000.00	per year		\$300.0
Parkland and Trail Development	\$0.07	per \$1.00 additional parks and trails	\$3,440,000	\$243.9
Services Related to a Highway: Public Works: Buildings & Fleet				
Additional Rolling Stock	\$0.10	per \$1.00 of new rolling stock	\$385,000	\$38.5
Bylaw Enforcement & Court Services				
New Animal Shelter	\$35.00	per sq.ft. of Scugog's Share	1,838	\$64.3
Township Engineering				
New Roads Construction	\$300.00	per new household	770	\$231.0
TOTAL ESTIMATED GROWTH-RELATED OPERATING COSTS (\$000)				\$2,869.4

Appendix E also summarizes the components of the development related capital program that will require funding from non-development charge sources. Of the \$78.70 million net municipal cost of all services, about \$27.13 million will need to be funded from non-development charge sources over the next ten years. This is entirely related to shares of projects related to facility and infrastructure replacement and for non-development-related shares of projects that provide benefit to the existing community. A further \$20.88 million relates to post-2033 shares of projects which may need to be interim financed.

Council is made aware of these estimates 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 E demonstrates that the Township can afford to invest and operate the identified general and engineered services infrastructure over the ten-year planning period.

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

8. ADMINISTRATION AND COLLECTION

This section sets out the *DCA* requirements in respect of DC collection and administration.

A. DEVELOPMENT CHARGES ADMINISTRATION AND COLLECTION

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

i. Development Charges Amount Payable and Date of Payment

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

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

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

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

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

ii. Reserve Funds

Under the *DCA*, a municipality that has passed a development charge by-law must establish a separate reserve fund for each service to which the development charge relates and pay each development charge it collects into the respective reserve fund. While the *DCA* does permit municipalities to borrow from the reserve fund, the amount borrowed is to be repaid with interest at a rate not less than the prescribed minimum interest rate. Additionally, money in the reserve fund is to be spent only on development-related capital costs.

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

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

Statutory and non-statutory exemptions should be funded from non-DC sources.

iii. Changes Arising From the More Homes Built Faster Act (Bill 23)

As of November 28, 2022 there are several changes to the *DCA* due to the enactment and Royal Assent of Bill 23. A list of the changes that are now in force is provided below in Table 15.

Table 15: Bill 23 – *DCA* Changes in Force as of February 20, 2024

Section	Description
Section 2(1)	Exemptions for existing rental residential buildings and a range of residential units in existing and new houses.
Section 2(4)	Housing services are ineligible for DC funding (repeal of paragraph 17 of s.2(4) of the <i>DCA</i>). Existing by-laws are deemed to be “amended” and no development charges can be collected for housing services from November 28, 2022 onward.
Section 4.2	Exemptions for non-profit housing development. This does not apply with respect to a DC payable before November 28, 2022.
Section 4.3	Exemption for inclusionary zoning residential units. This does not apply with respect to a DC payable before November 28, 2022.

Section	Description
Section 5(1)	Historical service level calculation period extended from 10 years to 15 years. Does not apply to by-laws in force prior to November 28, 2022.
Section 5(4)	Studies, including DC studies, are no longer a DC-eligible capital cost. Does not apply retroactively to by-laws that were in force prior to November 28, 2022.
Section 5(6) and Section 5(7)	DC by-laws passed on or after November 28, 2022 must be phased-in according to a prescribed schedule. The phase-in also applies retroactively to by-laws passed on or after January 1, 2022 as well as to the DCs “frozen” under s.26.2 of the <i>DCA</i> .
Section 9(1)	Maximum life of a DC by-law extended from 5 years to 10 years. This does not apply to by-laws in-force before November 28, 2022.
Section 26.1	Deferral payments now apply to rental housing and institutional development. Interest on deferral payments is now capped at prime plus 1% in accordance with s.26.3.
Section 26.2	DCs for rental housing development are now discounted based on the number of bedrooms proposed. Interest on DC freeze now capped at prime plus 1% in accordance with section 26.3.
Section 26.3	Maximum interest rates are capped at prime plus 1%. This does not apply with respect to a DC that was payable before November 28, 2022.
Section 35	Municipalities are now required to spend or allocate at least 60% of reserve balances each year for Water Supply, Wastewater, and Services Related to a Highway beginning in 2023.
Section 60(1)(s.4)	Additional services for which municipalities are required to spend or allocate at least 60% of reserve fund balances may be prescribed through Regulations (none are proposed as of yet).

Table 16 summarizes the *DCA* changes that will take effect at a date to be determined. It is noted that section 60(1)(l) of the *DCA* allows for future regulations to identify services for which land will be an ineligible capital cost. No regulations have been released in this regard.

Table 16: Bill 23 – DCA Changes Not Currently In Force

Section	Description
<i>DCA</i> , Section 4.1	Exemptions for affordable and attainable residential units. Note: Implementation is contingent on the Minister developing a definition of “attainable residential unit” as well as bulletins to establish eligibility and (possibly) standard forms of agreement to assist with administration.
<i>DCA</i> , Section 44(4)	Rules for front ending agreements as they relate to affordable and attainable residential units.
<i>DCA</i> , Section 60(1)(d.2) and 9d.3)	Prescribes developments and criteria related to attainable residential units (section 4.1).

iv. Recommendations

- As required under the *DCA*, the Township should codify any rules regarding application of the by-law and exemptions within the DC by-law proposed for adoption.
- It is recommended that Council adopt the development-related capital forecast included in this Background Study, subject to annual review through the Township’s normal capital budget process.
- It is recommended that limited exemptions, other than those required in the *DCA*, be formally adopted in the by-laws.
- It is recommended that the Township continue to include indexing provisions in the by-law so as to ensure that the DC rates incorporate inflationary increases over the by-law term.

B. CONSIDERATION FOR AREA-RATED SERVICES

In accordance with the recent changes to s.10(2) of the *DCA*, a development charge background study must give consideration for “the use of more than one development charge by-law to reflect different needs for services in different areas”. Following consultation with Township staff, it was determined that a municipal-wide approach continues to be most appropriate for the nature of the works and services provided in the Township, and as such, only a Township-wide charge has been proposed.

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

The needs for servicing are outlined as follows:

i. General Services

- Services such as Library, Parks & Recreation, and Bylaw Enforcement & Court Services are open and accessible to all residents in the Township and are driven and planned for based on Township-wide population growth.
- Fire Services, Services Related to a Highway: Public Works: Buildings and Fleet, and Development-Related Studies are provided to all residents and employees in the Township and are driven and planned for based on Township-wide population or population and employment growth.

ii. Township Engineering

- All engineered services, including Roads & Related, Sidewalks, and Stormwater Management are provided through a Township-wide network and is planned based on Township-wide population and employment growth.

APPENDIX A

DEVELOPMENT FORECAST

DEVELOPMENT FORECAST

This appendix provides the details of the development forecast used in the preparation of the Development Charges Background Study for the Township of Scugog. The forecast described herein is consistent with governing legislation and represents a best estimate of the amount and type of development that is likely to occur in the Township from 2024 to 2033. The results of the forecasts are presented in the following tables:

Historical Development

- A-1 Historical Population, Occupied Dwellings and Employment Summary
- A-2 Historical Occupied Households by Unit Type
- A-3 Historical Households by Period of Construction Showing Household Size

Forecast Development

- A-4 Forecast Population, Household and Employment Growth Summary
- A-5 Growth in Households by Unit Type
- A-6 Forecast Population in New Household by Unit Type
- A-7 Non-Residential Growth Forecast
- A-8 Forecast Non-Residential Space

The forecasts were prepared by Hemson Consulting Ltd. in consultation with Township planning staff and are based on a range of statistical data including Statistics Canada Census and National Household Survey data, Canada Mortgage Housing Corporation (CMHC) housing market information with reference to the Durham Regional Official Plan targets.

It is important to note that Census population, which excludes undercoverage, is used for development charges studies whereas total population, which includes undercoverage, is used in official plans.

A. FORECAST APPROACH AND KEY ASSUMPTIONS

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

The forecast is based on Census years and is translated into the time periods required for DC purposes, generally pro-rating the Census periods to the DC planning periods. For both general and engineered services the development charges have been calculated using a development forecast from 2024 to 2033.

B. HISTORICAL DEVELOPMENT IN THE TOWNSHIP

Historical development levels included in this appendix are used to determine the average service levels attained in the Township over the last fifteen years (2009–2023). Population and population plus employment are used as the basis of the of historical service level calculations. As shown in Table 1, the number of total occupied household units in Scugog has increased from 7,805 in 2008 to 8,388 in 2023 — an increase of 583 units. The Census population of the Township has increased from 21,491 in 2009 to 21,898 in 2023 — an increase of about 2 per cent or 407 people.

Employment estimates used in the development charges study are based on Statistics Canada place of work employment. Place of work employment includes workers who reside in other municipalities but work in Scugog and excludes workers who live in Scugog but work in other municipalities. Place of work data indicates that employment in Scugog has increased from about 6,230 in 2009 to an estimated value of 8,374 in 2023 — an increase of 2,144 workers. Note, work-at-home employment excluded from the figures as, for development charge purposes, this type of employment is considered not to require building floorspace for its activities.

C. FORECAST RESULTS

Development charges are levied on residential development as a charge per new unit and on non-residential development as a charge per unit of gross floor area (GFA).

i. Residential Development Forecast

The residential development forecast is based on forecasts of population and households. The population and household development, in part, determines the need for additional facilities and provides the foundation for the development-related capital program. Tables 4 and 5 summarize the population and household forecast. The tables show that the Township's net population (or Census population) is forecast to increase over the ten-year forecast period by 1,784 persons, from 21,898 in 2023 to 23,682 in 2033. The number of occupied households will increase by 770, from 8,388 in 2023 to 9,158 in 2033.

In addition to the net population forecast, a forecast of “population in new units” that will result from the addition of new housing units has been made. As shown in Table 6, population growth in new units is estimated by applying persons per unit (PPUs) values to the housing unit forecast. PPU values are 2.96 for single and semi-detached units; 2.40 for rows and other multiples; and 1.65 for apartments – these PPU values are forecasted to remain constant over the forecast periods. The forecasted persons in newly constructed units are based upon the historical time series of population growth in housing in the last ten year Census period (2011-2021) as released in the 2021 Census for single and semi-detached dwelling units. Data limitations exist for Multiples and apartment units and therefore, the PPU factors from the previous DC Study were maintained. In total, 1,956 is the forecasted population in new dwelling units over the ten-year planning period.

ii. **Non-Residential Development Forecast**

Non-residential development charges are calculated on a square metre of gross floor area (GFA) basis. Therefore, as per the *DCA*, a forecast of non-residential building space has been developed. As with the residential forecast, a growth forecast from 2024 to 2033 has been used for all the development charge eligible services in the Township.

Employment densities have been used to convert the employment forecast into building space estimates. The following densities, by employment type, have been utilized in this Study:

Commercial/ Retail:	40 square metres per employee
Employment Land:	90 square metres per employee
Institutional:	60 square metres per employee

The GFA forecasts are provided in Table 8. The total GFA growth is forecast at 36,170 square metres over the ten-year period with an accompanying employment growth of 604 employees.

APPENDIX A - TABLE A-1
TOWNSHIP OF SCUGOG
HISTORICAL POPULATION, OCCUPIED DWELLINGS & EMPLOYMENT SUMMARY

Mid-Year	Census Population	Growth	Occupied Dwellings	Annual Growth	Av. Household Size (PPU)	Place of Work Employment	Annual Growth	Activity Rate
2006	21,439		7,705		2.78	5,873		27.4%
2007	21,465	26	7,755	50	2.77	6,049	176	28.2%
2008	21,491	26	7,805	50	2.75	6,230	181	29.0%
2009	21,517	26	7,856	51	2.74	6,417	187	29.8%
2010	21,543	26	7,907	51	2.72	6,609	192	30.7%
2011	21,569	26	7,959	52	2.71	6,808	199	31.6%
2012	21,579	10	8,010	51	2.69	6,965	157	32.3%
2013	21,589	10	8,061	51	2.68	7,126	161	33.0%
2014	21,599	10	8,113	52	2.66	7,290	164	33.8%
2015	21,609	10	8,165	52	2.65	7,458	168	34.5%
2016	21,617	8	8,218	53	2.63	7,630	172	35.3%
2017	21,610	-7	8,223	5	2.63	7,755	125	35.9%
2018	21,603	-7	8,228	5	2.63	7,882	127	36.5%
2019	21,596	-7	8,233	5	2.62	8,011	129	37.1%
2020	21,589	-7	8,238	5	2.62	8,142	131	37.7%
2021	21,581	-8	8,243	5	2.62	8,276	134	38.4%
2022	21,739	158	8,315	72	2.61	8,325	49	38.3%
2023	21,898	159	8,388	73	2.61	8,374	49	38.2%
Growth 2009-2023		407		583			2,144	

Source: Statistics Canada, Census of Canada

APPENDIX A - TABLE A-2
TOWNSHIP OF SCUGOG
HISTORICAL OCCUPIED HOUSEHOLDS BY UNIT TYPE (CMHC)

Mid-Year	Occupied Households				Shares By Unit Type			
	Singles/Semis	Rows	Apartments	Total	Singles/Semis	Rows	Apartments	Total
2009	17	0	0	17	100%	0%	0%	100%
2010	16	0	0	16	100%	0%	0%	100%
2011	10	0	0	10	100%	0%	0%	100%
2012	13	0	0	13	100%	0%	0%	100%
2013	13	0	0	13	100%	0%	0%	100%
2014	25	0	0	25	100%	0%	0%	100%
2015	19	0	0	19	100%	0%	0%	100%
2016	23	0	0	23	100%	0%	0%	100%
2017	11	0	0	11	100%	0%	0%	100%
2018	4	0	0	4	100%	0%	0%	100%
2019	24	0	0	24	100%	0%	0%	100%
2020	20	0	0	20	100%	0%	0%	100%
2021	23	0	0	23	100%	0%	0%	100%
2022								
2023								
Growth 2009-2023	149	0	0	149	100%	0%	0%	100%

Source: Canada Mortgage and Housing Corporation (CMHC), Housing Market Information
Note: Due to data limitations, this information is not available for 2022 and 2023. Unit types are based on Census definitions.

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

Dwelling Unit Type	Period of Construction										Period of Construction Summaries			
	Pre 1945	1946-1960	1961-1970	1971-1980	1981-1990	1991-1995	1996-2000	2001-2005	2006-2010	2011-2016	2016-2021	Pre 2011	2011-2021	Total
Singles/Semis														
Household Population	3,315	1,525	1,835	3,585	3,350	1,005	1,600	1,960	750	510	630	18,925	1,140	20,065
Households	1,215	630	775	1,335	1,260	360	635	675	255	160	225	7,140	385	7,525
Household Size	2.73	2.42	2.37	2.69	2.66	2.79	2.52	2.90	2.94	3.19	2.80	2.65	2.96	2.67
Rows														
Household Population	0	0	0	65	35	0	0	0	0	0	0	100	0	100
Households	0	15	10	25	20	10	0	0	0	0	0	80	0	80
Household Size	N/A	0.00	0.00	2.60	1.75	0.00	0.00	N/A	0.00	N/A	N/A	1.25	0.00	1.25
Apartments (incl. duplex)														
Household Population	215	140	125	95	150	55	0	0	50	0	0	830	0	830
Households	140	80	80	80	95	50	25	20	30	0	0	600	0	600
Household Size	1.54	1.75	1.56	1.19	1.58	1.10	0.00	0.00	1.67	N/A	N/A	1.38	0.00	1.38
All Units														
Household Population	3,530	1,665	1,960	3,745	3,535	1,060	1,600	1,960	800	510	630	19,855	1,140	20,995
Households	1,355	725	865	1,440	1,375	420	660	695	285	160	225	7,820	385	8,205
Household Size	2.61	2.30	2.27	2.60	2.57	2.52	2.42	2.82	2.81	3.19	2.80	2.54	2.96	2.56

Source: Statistics Canada, 2021 Census Special Run

APPENDIX A - TABLE A-4
TOWNSHIP OF SCUGOG
FORECAST POPULATION, HOUSEHOLD & EMPLOYMENT GROWTH SUMMARY

Mid-Year	Census Population	Annual Growth	Total Occupied Dwellings	Annual Growth	Av. Household Size (PPU)	Non-Work at Home Employment	Annual Growth	Activity Rate
2016	21,617	8	8,218	53	2.63	7,630	172	35%
2017	21,610	-7	8,223	5	2.63	7,755	125	36%
2018	21,603	-7	8,228	5	2.63	7,882	127	36%
2019	21,596	-7	8,233	5	2.62	8,011	129	37%
2020	21,589	-7	8,238	5	2.62	8,142	131	38%
2021	21,581	-8	8,243	5	2.62	8,276	134	38%
2022	21,739	158	8,315	72	2.61	8,325	49	38%
2023	21,898	159	8,388	73	2.61	8,374	49	38%
2024	22,058	160	8,461	73	2.61	8,423	49	38%
2025	22,219	161	8,535	74	2.60	8,472	49	38%
2026	22,381	162	8,610	75	2.60	8,526	54	38%
2027	22,563	182	8,687	77	2.60	8,588	63	38%
2028	22,746	183	8,764	77	2.60	8,653	65	38%
2029	22,931	185	8,842	78	2.59	8,718	65	38%
2030	23,117	186	8,921	79	2.59	8,783	65	38%
2031	23,306	189	9,000	79	2.59	8,849	66	38%
2032	23,493	187	9,079	79	2.59	8,913	65	38%
2033	23,682	189	9,158	79	2.59	8,978	65	38%
Growth 2024-2033		1,784		770			604	

Source: Hemson Consulting, 2023

APPENDIX A - TABLE A-5
TOWNSHIP OF SCUGOG
GROWTH IN HOUSEHOLDS BY UNIT TYPE

Mid-Year	Occupied Households				Shares By Unit Type			
	Singles/Semis	Rows	Apartments	Total	Singles/Semis	Rows	Apartments	Total
2019	24	0	0	24	100%	0%	0%	100%
2020	20	0	0	20	100%	0%	0%	100%
2021	23	0	0	23	100%	0%	0%	100%
2022	34	32	6	72	47%	44%	9%	100%
2023	34	32	6	73	47%	44%	9%	100%
2024	34	32	6	73	47%	44%	9%	100%
2025	35	33	7	74	47%	44%	9%	100%
2026	35	33	7	75	47%	44%	9%	100%
2027	31	37	10	77	40%	48%	13%	100%
2028	31	37	10	77	40%	48%	13%	100%
2029	31	37	10	78	40%	48%	13%	100%
2030	32	38	10	79	40%	48%	13%	100%
2031	32	38	10	79	40%	48%	13%	100%
2032	28	38	12	79	36%	49%	15%	100%
2033	28	38	12	79	36%	49%	15%	100%
Growth 2024-2033	317	360	93	770				

Source: Hemson Consulting Ltd., 2023

Note: 2021 and prior are based on housing completions in Table A-2

APPENDIX A - TABLE A-6
TOWNSHIP OF SCUGOG
FORECAST POPULATION IN NEW HOUSEHOLD BY UNIT TYPE

Mid-Year	Persons Per Unit				Population Forecast			
	Singles/Semis	Rows	Apartments	Total	Singles/Semis	Rows	Apartments	Total
2016	2.96	2.40	1.65	2.96	68	0	0	68
2017	2.96	2.40	1.65	2.96	33	0	0	33
2018	2.96	2.40	1.65	2.96	12	0	0	12
2019	2.96	2.40	1.65	2.96	71	0	0	71
2020	2.96	2.40	1.65	2.96	59	0	0	59
2021	2.96	2.40	1.65	2.96	68	0	0	68
2022	2.96	2.40	1.65	2.60	100	76	10	187
2023	2.96	2.40	1.65	2.60	102	77	11	190
2024	2.96	2.40	1.65	2.60	102	77	11	190
2025	2.96	2.40	1.65	2.60	103	78	11	192
2026	2.96	2.40	1.65	2.60	104	79	11	195
2027	2.96	2.40	1.65	2.53	91	88	16	195
2028	2.96	2.40	1.65	2.53	91	88	16	195
2029	2.96	2.40	1.65	2.53	92	89	16	197
2030	2.96	2.40	1.65	2.53	94	90	16	200
2031	2.96	2.40	1.65	2.53	94	90	16	200
2032	2.96	2.40	1.65	2.49	84	92	20	196
2033	2.96	2.40	1.65	2.49	84	92	20	196
Growth 2024-2033	2.96	2.40	1.65	2.54	939	864	153	1,956

Source: Hemson Consulting Ltd., 2023

APPENDIX A - TABLE A-7
TOWNSHIP OF SCUGOG
NON-RESIDENTIAL GROWTH FORECAST

Mid-Year	Commercial/Retail		Industrial		Institutional		Rural		Total for DC Study		Work at Home		Total with Work at Home	
	Total Emp	Emp Growth	Total Emp	Empl Growth	Total Emp	Empl Growth	Total Emp	Empl Growth	Total Emp	Empl Growth	Total Emp	Empl Growth	Total Emp	Empl Growth
2017	2,248	32	1,476	36	1,210	17	2,821	41	7,755	125	1,287	27	9,042	152
2018	2,280	32	1,513	37	1,227	17	2,862	41	7,882	127	1,315	28	9,197	155
2019	2,312	32	1,551	38	1,244	17	2,904	42	8,011	129	1,344	29	9,355	158
2020	2,344	32	1,590	39	1,261	17	2,947	43	8,142	131	1,373	29	9,515	160
2021	2,377	33	1,630	40	1,280	19	2,990	43	8,276	134	1,404	31	9,680	165
2022	2,383	6	1,657	27	1,283	3	3,002	12	8,325	49	1,423	19	9,748	68
2023	2,389	6	1,685	28	1,286	3	3,014	12	8,374	49	1,443	20	9,817	69
2024	2,395	6	1,713	28	1,289	3	3,026	12	8,423	49	1,463	20	9,886	69
2025	2,401	6	1,741	28	1,292	3	3,038	12	8,472	49	1,483	20	9,955	69
2026	2,409	8	1,770	29	1,297	5	3,050	12	8,526	54	1,505	22	10,030	75
2027	2,424	15	1,799	29	1,305	8	3,060	10	8,588	62	1,516	12	10,104	74
2028	2,440	16	1,829	30	1,314	9	3,070	10	8,653	65	1,527	11	10,180	76
2029	2,456	16	1,859	30	1,323	9	3,080	10	8,718	65	1,538	11	10,256	76
2030	2,472	16	1,889	30	1,332	9	3,090	10	8,783	65	1,549	11	10,332	76
2031	2,489	17	1,920	31	1,340	8	3,100	10	8,849	66	1,562	13	10,410	78
2032	2,504	15	1,951	31	1,348	8	3,110	10	8,913	65	1,573	12	10,486	76
2033	2,520	16	1,982	31	1,356	8	3,120	10	8,978	65	1,585	12	10,563	77
Growth 2024-2033		131		297		70		106		604		142		746

Source: Hemson Consulting Ltd., 2023

APPENDIX A - TABLE A-8
TOWNSHIP OF SCUGOG
FORECAST NON-RESIDENTIAL SPACE (SQUARE METRES OF GROSS FLOOR AREA)

Commercial/Retail	40	m ² per employee
Industrial	90	m ² per employee
Institutional	60	m ² per employee
Rural	0	m ² per employee

Mid-Year	Commercial/Retail		Employment Land		Institutional		Rural		Total For DC Study	
	Employment Growth	New Space (m ²)	Employment Growth	New Space (m ²)	Employment Growth	New Space (m ²)	Employment Growth	New Space (m ²)	Employment Growth	New Space (m ²)
2019	32	1,280	38	3,420	17	1,020	42	0	129	5,720
2020	32	1,280	39	3,510	17	1,020	43	0	131	5,810
2021	33	1,306	40	3,600	19	1,124	43	0	134	6,031
2022	6	254	27	2,430	3	196	12	0	49	2,879
2023	6	240	28	2,520	3	180	12	0	49	2,940
2024	6	240	28	2,520	3	180	12	0	49	2,940
2025	6	240	28	2,520	3	180	12	0	49	2,940
2026	8	303	29	2,610	5	295	12	0	54	3,209
2027	15	617	29	2,610	8	485	10	0	62	3,711
2028	16	640	30	2,700	9	540	10	0	65	3,880
2029	16	640	30	2,700	9	540	10	0	65	3,880
2030	16	640	30	2,700	9	540	10	0	65	3,880
2031	17	661	31	2,790	8	478	10	0	66	3,930
2032	15	619	31	2,790	8	482	10	0	65	3,891
2033	16	640	31	2,790	8	480	10	0	65	3,910
Growth 2024-2033	131	5,240	297	26,730	70	4,200	106	0	604	36,170

Source: Hemson Consulting Ltd., 2023

APPENDIX B
GENERAL SERVICES
TECHNICAL APPENDIX

APPENDIX B – GENERAL SERVICES TECHNICAL

APPENDIX

The following appendix provides the detailed analysis undertaken to establish the development charge rates for each of the general services in the Township of Scugog. Six general services have been analysed as part of the Development Charges study:

Appendix B.1 Library Services

Appendix B.2 Fire Services

Appendix B.3 Parks and Recreation

Appendix B.4 Services Related to a Highway: Public Works: Buildings & Fleet

Appendix B.5 By-law Enforcement & Court Services

Appendix B.6 Development-Related Studies

Every service, with the exception of development-related studies, contains a set of two 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 fifteen-year historical service level. The DCA and O. Reg. 82/98 require that development charges be set at a level no higher than the average service level provided in the municipality over the fifteen-year period immediately preceding the preparation of the background study, on a service-by-service basis. For the purpose of this study, the historical inventory period has been defined as 2009 to 2023.

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 Township staff. This information is generally based on historical records and experience with costs to acquire or construct similar facilities, equipment and infrastructure.

Table 1 also shows the calculation of the maximum allowable development charge revenue that can be raised for each service. The “maximum allowable” development charge revenue is calculated by taking the fifteen-year historical service level (expressed as \$/capita or \$/population and employment) multiplied by the forecast increase in net population (or net population growth plus employment) over the ten-year planning period. The resulting figure is the value of capital infrastructure that would have to be acquired in order to maintain the average fifteen-year historical service level.

There is also a requirement in the DCA to consider “excess capacity” within the Township’s existing infrastructure that may be available to partially meet 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.

TABLE 2 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF DEVELOPMENT CHARGES

The DCA requires that Council express its intent to provide future capital facilities to support future growth. Based on the development forecasts presented in Appendix A, Hemson Consulting in collaboration with Township staff has developed a development-related capital program which sets out the projects required to service anticipated growth for the ten-year period from 2024 to 2033.

To determine the share of the program that is eligible for recovery through development charges, the project costs are reduced by any anticipated grants and “replacement” shares for all eligible services.

A replacement share occurs when a new facility 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 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 2024 to 2033. For some of the services, a portion of the capital program will service growth that will not occur until after 2033. This portion of the capital program is either deemed “pre-built” service capacity to be considered as committed excess capacity to be recovered under future development, or is a service level increase. These costs are identified under the Other Development Related column.

The remaining portion of the net capital program represents the development-related cost that may be included in the development charge. In all cases, as required, this amount is equal to or less than the maximum allowable capital amount as calculated in Table 1. The result is the discounted development-related net capital cost that is eligible for recovery against development over the period from 2024 to 2033.

The section below the capital program displays the calculation of the development charge rates. The first step when determining the 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, Parks & Recreation and By-law Enforcement & Court Services, the development-related costs have been apportioned 75 per cent residential and 25 per cent non-residential. This apportionment is based on the anticipated shares of net population and employment growth over the ten-year forecast period.

The development-related costs associated with the Library Services, Parks & Recreation and By-law Enforcement & Court Services have been allocated 100 per cent to the residential sector since the need for these services is generally driven by residential development.

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

APPENDIX B.1

LIBRARY SERVICES

APPENDIX B.1: LIBRARY SERVICES

The Scugog Public Library is responsible for the delivery of library services in the Township of Scugog. The Public Library currently operates one library in Port Perry and is dedicated to providing knowledge and information to the residents of the Township.

TABLE B.1-1 HISTORICAL SERVICE LEVELS

The total space used to provide library service in Scugog totals 16,000 square feet with a full replacement value of \$6.88 million. The land associated with this space totals 0.22 hectares with a value of \$330,000. Materials are valued at \$800,000 and furniture and equipment total approximately \$366,000. Personal computer-related equipment is excluded from the calculation as required by the DCA.

The full replacement value of the 2023 inventory of capital assets for Library Services is \$8.38 million, and the average historical service level over fifteen years is \$358.78 per capita. The historical service level multiplied by the forecasted ten-year net population growth results in a maximum allowable funding envelope of \$640,064.

TABLE B.1-2 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF DEVELOPMENT CHARGES

The 2024–2033 development-related capital program for Library Services includes the construction of a new Blackstock complex which includes a library space, totalling \$3.44 million. Equipment and materials for this new “express” library space total \$50,000. The capital program also includes a provision for the acquisition of additional library materials and equipment in the amount of \$120,000 over the ten-year forecast period.

The total gross cost of the Library Service capital program is \$3.61 million. A grant in the amount of \$1.72 million is assumed and dedicated towards the Blackstock Complex, and the resulting net municipal cost of the entire library program is \$1.89 million. The uncommitted DC reserve fund balance of \$99,200 further reduces this amount to \$1.79 million. All of the additional materials and equipment for the “express” library (\$50,000), and a large share of the Blackstock Complex (\$1.1 million) is deemed to be of other development related costs and it will be examined for recovery from other funding sources and in future DC by-law updates.

The 2024-2033 DC costs eligible for recovery amount to \$640,100 which is allocated entirely against future residential development in the Township of Scugog. This yields a development charge rate of \$327.21 per capita.

LIBRARY SERVICES				
15-year Hist. Service Level \$/per capita	2024-2033 Growth-Related Capital Program		Calculated Development Charge	
	Total	Net DC Recoverable	\$/capita	\$/sq.m
\$358.78	\$3,610,000	\$640,064	\$327.21	\$0.00

APPENDIX B.1
TABLE B.1-1

TOWNSHIP OF SCUGOG
INVENTORY OF CAPITAL ASSETS
LIBRARY SERVICES

BUILDINGS Branch Name	# of Square Feet															UNIT COST (\$/sq. ft.)	
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
Library, Water Street Port Perry	6,304	6,304	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	\$430
Total (sq.ft.)	6,304	6,304	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	
Total (\$000)	\$2,710.7	\$2,710.7	\$6,880.0	\$6,880.0	\$6,880.0	\$6,880.0	\$6,880.0	\$6,880.0	\$6,880.0	\$6,880.0	\$6,880.0	\$6,880.0	\$6,880.0	\$6,880.0	\$6,880.0	\$6,880.0	

LAND Branch Name	# of Hectares															UNIT COST (\$/ha)	
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
Library, Water Street Port Perry	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	\$1,500,000
Total (ha)	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	
Total (\$000)	\$330.0	\$330.0	\$330.0	\$330.0	\$330.0	\$330.0	\$330.0	\$330.0	\$330.0	\$330.0	\$330.0	\$330.0	\$330.0	\$330.0	\$330.0	\$330.0	

MATERIALS	Total Value of Collection Materials															
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Book Collection	\$786,081	\$787,031	\$787,981	\$788,346	\$788,711	\$789,077	\$789,442	\$789,734	\$789,478	\$789,223	\$788,967	\$788,711	\$788,419	\$794,191	\$800,000	
Total (\$000)	\$786.1	\$787.0	\$788.0	\$788.3	\$788.7	\$789.1	\$789.4	\$789.7	\$789.5	\$789	\$789	\$789	\$788	\$794	\$800	

FURNITURE & EQUIPMENT	Total Value of Furniture and Equipment															
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Library, Water Street Port Perry	\$305,750	\$305,750	\$305,750	\$305,750	\$305,750	\$305,750	\$305,750	\$305,750	\$305,750	\$305,750	\$305,750	\$325,750	\$325,750	\$325,750	\$365,750	
Total (\$000)	\$305.8	\$305.8	\$305.8	\$305.8	\$305.8	\$305.8	\$305.8	\$305.8	\$305.8	\$306	\$306	\$326	\$326	\$326	\$366	

**APPENDIX B.1
TABLE B.1-1**

**TOWNSHIP OF SCUGOG
CALCULATION OF SERVICE LEVELS
LIBRARY SERVICES**

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Historic Population	21,517	21,543	21,569	21,579	21,589	21,599	21,609	21,617	21,610	21,603	21,596	21,589	21,581	21,739	21,898

INVENTORY SUMMARY(\$000)

Buildings	\$2,710.7	\$2,710.7	\$6,880.0	\$6,880.0	\$6,880.0	\$6,880.0	\$6,880.0	\$6,880.0	\$6,880.0	\$6,880.0	\$6,880.0	\$6,880.0	\$6,880.0	\$6,880.0	\$6,880.0
Land	\$330.0	\$330.0	\$330.0	\$330.0	\$330.0	\$330.0	\$330.0	\$330.0	\$330.0	\$330.0	\$330.0	\$330.0	\$330.0	\$330.0	\$330.0
Materials	\$786.1	\$787.0	\$788.0	\$788.3	\$788.7	\$789.1	\$789.4	\$789.7	\$789.5	\$789.2	\$789.0	\$788.7	\$788.4	\$794.2	\$800.0
Furniture & Equipment	\$305.8	\$305.8	\$305.8	\$305.8	\$305.8	\$305.8	\$305.8	\$305.8	\$305.8	\$305.8	\$305.8	\$325.8	\$325.8	\$325.8	\$365.8
Total (\$000)	\$4,132.6	\$4,133.5	\$8,303.7	\$8,304.1	\$8,304.5	\$8,304.8	\$8,305.2	\$8,305.5	\$8,305.2	\$8,305.0	\$8,304.7	\$8,324.5	\$8,324.2	\$8,329.9	\$8,375.8

SERVICE LEVEL (\$/capita)

																Average Service Level
Buildings	\$125.98	\$125.83	\$318.98	\$318.83	\$318.68	\$318.53	\$318.39	\$318.27	\$318.37	\$318.47	\$318.58	\$318.68	\$318.80	\$316.48	\$314.18	\$292.47
Land	\$15.34	\$15.32	\$15.30	\$15.29	\$15.29	\$15.28	\$15.27	\$15.27	\$15.27	\$15.28	\$15.28	\$15.29	\$15.29	\$15.18	\$15.07	\$15.27
Materials	\$36.53	\$36.53	\$36.53	\$36.53	\$36.53	\$36.53	\$36.53	\$36.53	\$36.53	\$36.53	\$36.53	\$36.53	\$36.53	\$36.53	\$36.53	\$36.53
Furniture & Equipment	\$14.21	\$14.19	\$14.18	\$14.17	\$14.16	\$14.16	\$14.15	\$14.14	\$14.15	\$14.15	\$14.16	\$15.09	\$15.09	\$14.98	\$16.70	\$14.51
Total (\$/capita)	\$192.06	\$191.87	\$384.99	\$384.82	\$384.66	\$384.50	\$384.34	\$384.21	\$384.32	\$384.43	\$384.55	\$385.59	\$385.71	\$383.17	\$382.48	\$358.78

**TOWNSHIP OF SCUGOG
CALCULATION OF MAXIMUM ALLOWABLE
LIBRARY SERVICES**

15-Year Funding Envelope Calculation	
15 Year Average Service Level (2009-2023)	\$358.78
Net Population Growth 2024 - 2033	1,784
Maximum Allowable Funding Envelope	\$640,064



APPENDIX B.1
TABLE B.1-2

TOWNSHIP OF SCUGOG
DEVELOPMENT-RELATED CAPITAL PROGRAM
LIBRARY SERVICES

Service	Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
						BTE (%)	Replacement & BTE Shares		Available DC Reserves	2024 - 2033	Other Dev. Related
1.0 LIBRARY SERVICES											
1.1 Additional Materials and Equipment											
1.1.1	Acquisition of Additional Materials and Equipment	2024 - 2033	\$ 120,000	\$ -	\$ 120,000	0%	\$ -	\$ 120,000	\$ 99,200	\$ 20,800	\$ -
1.1.2	Express Library at Rec Centre	2030 - 2030	\$ 50,000	\$ -	\$ 50,000	0%	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000
	Subtotal Additional Materials and Equipment		\$ 170,000	\$ -	\$ 170,000		\$ -	\$ 170,000	\$ 99,200	\$ 20,800	\$ 50,000
1.2 Land and Buildings											
1.2.1	New Blackstock Complex (Library portion at 8,000 sq.ft)	2028 - 2033	\$ 3,440,000	\$ 1,720,000	\$ 1,720,000	0%	\$ -	\$ 1,720,000	\$ -	\$ 619,264	\$ 1,100,736
	Subtotal Land and Buildings		\$ 3,440,000	\$ 1,720,000	\$ 1,720,000		\$ -	\$ 1,720,000	\$ -	\$ 619,264	\$ 1,100,736
TOTAL LIBRARY SERVICES			\$ 3,610,000	\$ 1,720,000	\$ 1,890,000		\$ -	\$ 1,890,000	\$ 99,200	\$ 640,064	\$ 1,150,736

Residential Development Charge Calculation			
Residential Share of 2024-2033 Growth-Related Capital Program	100%	\$640,064	
10 Year Growth in Population in New Units		1,956	
Unadjusted Development Charge Per Capita (\$)		\$327.21	
Non-Residential Development Charge Calculation			
Non-Residential Share of 2024-2033 Growth-Related Capital Program	0%	\$0	
10 Year Growth in Square Metres		36,170	
Unadjusted Development Charge Per sq. m (\$)		\$0.00	

2024 - 2033 Net Funding Envelope	\$640,064
Uncommitted Reserve Fund Balance Balance as at December 31, 2023	\$99,200

APPENDIX B.2

FIRE SERVICES

APPENDIX B.2: FIRE SERVICES

The Scugog Fire Department is responsible for the protection of the lives and property of the residents through the provision of fire protection and emergency services across the Township. The department is composed of full-time and volunteer fire fighters whom operate out of two fire stations in Port Perry and Caesarea.

TABLE B.2-1 HISTORICAL SERVICE LEVELS

Table B.2-1 displays the fifteen-year historical inventory for buildings, land, vehicles and furniture and equipment. The Fire department currently operates out of two stations- one in Port Perry and one in Caesarea. The total building area of both fire stations in 2023 is 15,800 square feet. These buildings have a total replacement value of \$9.01 million.

The land associated with the two fire stations totals 0.64 hectares valued at \$660,000. The Scugog Fire Department fleet includes 13 vehicles and related equipment with a replacement value of \$3.71 million. Furniture, equipment, and personal firefighter equipment at all stations are valued at approximately \$2.15 million.

The full replacement value of the inventory of capital assets for Fire Services totals \$15.52 million and the fifteen-year historical average service level is \$558.26 per population and employment. The historical service level, multiplied by the ten-year forecast growth in population and employment (2,388) results in a maximum allowable funding envelope of \$1.33 million.

TABLE B.2-2 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF DEVELOPMENT CHARGES

The Fire Department is planning to expand and construct a new fire station in 2028. The station is expected to cost \$7.75 million and is intended to consolidate the existing Fire Station #1 operations. Therefore, approximately \$3.69 million of the total cost is considered a replacement share as a share of the new hall will result in existing space at Fire Station #1 being decommissioned. Due to funding envelope limitations, the full cost of the new facility is intended to be funded from other development sources including potentially future DC Background Studies.

The Township anticipates purchasing a new aerial in 2023 for a cost of \$1.90 million. This vehicle is expected to be an addition to the fleet, and therefore, no replacement or benefit

to existing share has been identified. Furthermore, a pick-up truck, ATV, and other additional equipment are included in the capital program for a cost of \$178,000. Lastly, a provision for additional firefighter’s equipment valued at \$15,000 is also included for recovery from in-period growth.

Altogether, the ten-year capital program for the Fire Services amounts to \$9.84 million. No grants or subsidies are expected to offset the cost of the capital program. A deduction of \$3.70 million is made to account for the replacement and benefit to existing shares related to the decommissioning of station #1 once the new fire station is constructed. A large share of the capital program, \$4.08 million, is deemed other development related costs, and may be considered for recovery in subsequent development charge by-laws. A portion of the capital program, \$744,800, will be funded through the Township’s Fire Services DC Reserve Fund.

The remaining \$1.33 million will be funded through development charges over the period between 2024 and 2033 and has been included in the DC rate calculations. The ten-year development-related net capital cost is allocated 75 per cent (\$999,841) to residential development and 25 per cent (\$333,280) to non-residential development. This ratio is based on the share of ten-year population and employment growth. The residential share of the net development-related capital cost is divided by the ten-year forecast growth in population in new units (1,956) to derive a charge of \$511.13 per capita. The non-residential share of the net development-related capital cost is divided by the ten-year forecast growth in floor space (36,170) to derive a charge of \$9.21 per square metre.

FIRE SERVICES				
15-year Hist.	2024-2033		Calculated	
Service Level	Growth-Related Capital Program		Development Charge	
\$/per pop&emp	Total	Net DC Recoverable	\$/capita	\$/sq.m
\$558.26	\$9,842,500	\$1,333,121	\$511.13	\$9.21

APPENDIX B.2
TABLE B.2-1

TOWNSHIP OF SCUGOG
INVENTORY OF CAPITAL ASSETS
FIRE SERVICES

BUILDINGS Station Name	# of Square Feet																	UNIT COST (\$/sq. ft.)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2023		
Firehall #1, 30 Crandell Street Port Perry	11,900	11,900	11,900	11,900	11,900	11,900	11,900	11,900	11,900	11,900	11,900	11,900	11,900	11,900	11,900	11,900	11,900	\$570
Firehall #2, Regional Rd. 57 Ceasarea	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	\$570
Total (sq.ft.)	15,800	15,800	15,800	15,800	15,800	15,800	15,800	15,800	15,800	15,800	15,800	15,800	15,800	15,800	15,800	15,800	15,800	
Total (\$000)	\$9,006.0	\$9,006.0	\$9,006.0	\$9,006.0	\$9,006.0	\$9,006.0	\$9,006.0	\$9,006.0	\$9,006.0	\$9,006.0	\$9,006.0	\$9,006.0	\$9,006.0	\$9,006.0	\$9,006.0	\$9,006.0	\$9,006.0	

LAND Station Name	# of Hectares																	UNIT COST (\$/ha)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2023		
Firehall #1, 30 Crandell Street Port Perry	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	\$1,500,000
Firehall #2, Regional Rd. 57 Ceasarea	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	\$750,000
Total (ha)	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64	
Total (\$000)	\$660.0	\$660.0	\$660.0	\$660.0	\$660.0	\$660.0	\$660.0	\$660.0	\$660.0	\$660.0	\$660.0	\$660.0	\$660.0	\$660.0	\$660.0	\$660.0	\$660.0	

ROLLING STOCK Type of Collection	# of Vehicles																	UNIT COST (\$/vehicle)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2023		
I01 International Crew Cab Fire Rescue Unit	1	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$616,900
P61 Spartan Pumper (now P612)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$765,800
T61 Ford Fire Pumper (now T62)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	-	-	\$585,700
P612 E One Pumper (now P613)*	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	-	\$667,900
R612 Ford Command Rescue Unit	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$299,200
Marine 61 - 16' Aluminium Boat	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	-	\$34,000
Car 63 - Dodge Ram 2500 pick up truck NOW UTILITY 62	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$72,300
Utility 61 2022 Ford	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$59,100
Car 64 Ford Escape	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	-	\$62,400
R62 International	1	1	1	1	1	1	1	1	1	-	-	-	-	-	-	-	-	\$616,900
P62 Spartan Pumper NOW P61	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$619,700
T62 Ford CF-8000 Pumper*	1	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	\$459,500
R622 Ford Command Rescue Unit	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	-	\$299,200
P61 Smeal 2003	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$63,800
R61 - Rescue	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$468,000
T61 Freightliner	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	\$432,500
New Car 64 Mitsubishi	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	\$34,000
New Car 61 Equinox	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	\$41,100
P62 2022 Freightliner	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$310,000
Marine 61 - Lowe 1760 DLX Tiller	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$42,500
T62 2020 Freightliner	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$500,000
Total (#)	12	12	13	12	12	12	12	12	12	13	13	12	12	12	13	13	13	
Total (\$000)	\$5,099.5	\$5,099.5	\$5,567.5	\$4,950.6	\$4,950.6	\$4,950.6	\$4,950.6	\$4,950.6	\$4,950.6	\$4,408.8	\$4,279.0	\$3,884.1	\$3,884.1	\$3,924.6	\$3,708.0	\$3,708.0	\$3,708.0	

FURNITURE & EQUIPMENT	Total Value of Furniture and Equipment (\$)																
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2023	
Radio Equipment	\$194,400	\$194,400	\$194,400	\$194,400	\$194,400	\$426,600	\$426,600	\$465,500	\$465,500	\$476,300	\$476,300	\$476,300	\$476,300	\$476,300	\$476,300	\$476,300	\$476,300
Firehall Contents and Equipment	\$376,900	\$376,900	\$376,900	\$376,900	\$376,900	\$376,900	\$376,900	\$376,900	\$376,900	\$376,900	\$376,900	\$376,900	\$376,900	\$376,900	\$376,900	\$376,900	\$376,900
Truck Equipment	\$550,800	\$550,800	\$550,800	\$550,800	\$550,800	\$550,800	\$550,800	\$550,800	\$550,800	\$550,800	\$550,800	\$550,800	\$550,800	\$550,800	\$550,800	\$550,800	\$550,800
Total (\$000)	\$1,122.1	\$1,122.1	\$1,122.1	\$1,122.1	\$1,122.1	\$1,354.3	\$1,354.3	\$1,393.2	\$1,393.2	\$1,404.0	\$1,404.0	\$1,404.0	\$1,404.0	\$1,404.0	\$1,404.0	\$1,404.0	\$1,404.0

PERSONAL PROTECTION EQUIPMENT Station Name	# of Firefighters																	UNIT COST (\$/unit)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2023		
# of Firefighters	65	66	67	67	67	68	68	69	69	69	69	69	69	69	69	69	69	\$10,800
Total (#)	65	66	67	67	67	68	68	69	69	69	69	69	69	69	69	69	69	
Total (\$000)	\$702.0	\$712.8	\$723.6	\$723.6	\$723.6	\$734.40	\$734.40	\$745.20	\$745.20	\$745.20	\$745.20	\$745.20	\$745.20	\$745.20	\$745.20	\$745.20	\$745.20	



APPENDIX B.2
TABLE B.2-1

TOWNSHIP OF SCUGOG
CALCULATION OF SERVICE LEVELS
FIRE SERVICES

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Historic Population	21,517	21,543	21,569	21,579	21,589	21,599	21,609	21,617	21,610	21,603	21,596	21,589	21,581	21,739	21,898
Historic Employment	6,417	6,609	6,808	6,965	7,126	7,290	7,458	7,630	7,755	7,882	8,011	8,142	8,276	8,325	8,374
Total Historic Population & Employment	27,934	28,152	28,377	28,544	28,715	28,889	29,067	29,247	29,365	29,485	29,607	29,731	29,857	30,064	30,272

INVENTORY SUMMARY (\$000)

Buildings	\$9,006.0	\$9,006.0	\$9,006.0	\$9,006.0	\$9,006.0	\$9,006.0	\$9,006.0	\$9,006.0	\$9,006.0	\$9,006.0	\$9,006.0	\$9,006.0	\$9,006.0	\$9,006.0	\$9,006.0
Land	\$660.0	\$660.0	\$660.0	\$660.0	\$660.0	\$660.0	\$660.0	\$660.0	\$660.0	\$660.0	\$660.0	\$660.0	\$660.0	\$660.0	\$660.0
Rolling Stock	\$5,099.5	\$5,099.5	\$5,567.5	\$4,950.6	\$4,950.6	\$4,950.6	\$4,950.6	\$4,950.6	\$4,408.8	\$4,279.0	\$3,884.1	\$3,884.1	\$3,924.6	\$3,708.0	\$3,708.0
Furniture & Equipment	\$1,122.1	\$1,122.1	\$1,122.1	\$1,122.1	\$1,122.1	\$1,354.3	\$1,354.3	\$1,393.2	\$1,393.2	\$1,404.0	\$1,404.0	\$1,404.0	\$1,404.0	\$1,404.0	\$1,404.0
Personal Protection Equipment	\$702.0	\$712.8	\$723.6	\$723.6	\$723.6	\$734.4	\$734.4	\$745.2	\$745.2	\$745.2	\$745.2	\$745.2	\$745.2	\$745.2	\$745.2
Total (\$000)	\$16,589.6	\$16,600.4	\$17,079.2	\$16,462.3	\$16,462.3	\$16,705.3	\$16,705.3	\$16,755.0	\$16,213.2	\$16,094.2	\$15,699.3	\$15,699.3	\$15,739.8	\$15,523.2	\$15,523.2

SERVICE LEVEL (\$/pop & emp)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Average Service Level
Buildings	\$322.40	\$319.91	\$317.37	\$315.51	\$313.63	\$311.74	\$309.84	\$307.93	\$306.69	\$305.44	\$304.18	\$302.92	\$301.63	\$299.56	\$297.50	\$309.08
Land	\$23.63	\$23.44	\$23.26	\$23.12	\$22.98	\$22.85	\$22.71	\$22.57	\$22.48	\$22.38	\$22.29	\$22.20	\$22.11	\$21.95	\$21.80	\$22.65
Rolling Stock	\$182.56	\$181.14	\$196.20	\$173.44	\$172.40	\$171.37	\$170.32	\$169.27	\$150.14	\$145.12	\$131.19	\$130.64	\$131.44	\$123.34	\$122.49	\$156.74
Furniture & Equipment	\$40.17	\$39.86	\$39.54	\$39.31	\$39.08	\$46.88	\$46.59	\$47.64	\$47.44	\$47.62	\$47.42	\$47.22	\$47.02	\$46.70	\$46.38	\$44.59
Personal Protection Equipment	\$25.13	\$25.32	\$25.50	\$25.35	\$25.20	\$25.42	\$25.27	\$25.48	\$25.38	\$25.27	\$25.17	\$25.06	\$24.96	\$24.79	\$24.62	\$25.19
Total (\$/pop & emp)	\$593.89	\$589.67	\$601.87	\$576.73	\$573.30	\$578.26	\$574.72	\$572.88	\$552.13	\$545.84	\$530.26	\$528.04	\$527.17	\$516.34	\$512.79	\$558.26

TOWNSHIP OF SCUGOG
CALCULATION OF MAXIMUM ALLOWABLE
FIRE SERVICES

15-Year Funding Envelope Calculation	
15 Year Average Service Level (2009-2023)	\$558.26
Growth in Population and Employment 2024 - 2033	2,388
Maximum Allowable Funding Envelope	\$1,333,121



APPENDIX B.2
TABLE B.2-2

TOWNSHIP OF SCUGOG
DEVELOPMENT-RELATED CAPITAL PROGRAM
FIRE SERVICES

Service	Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
						BTE (%)	Replacement & BTE Shares		Available DC Reserves	2024-2033	Other Dev. Related
2.0 FIRE SERVICES											
2.1 Buildings, Land & Furnishings											
2.1.1	New Fire Station (25,000 sq.ft)	2028 - 2028	\$ 7,750,000	\$ -	\$ 7,750,000	48%	\$ 3,689,000	\$ 4,061,000	\$ -	\$ -	\$ 4,061,000
	Subtotal Buildings, Land & Furnishings		\$ 7,750,000	\$ -	\$ 7,750,000		\$ 3,689,000	\$ 4,061,000	\$ -	\$ -	\$ 4,061,000
2.2 Vehicles											
2.2.1	Pick-up Truck	2024 - 2024	\$ 80,000	\$ -	\$ 80,000	0%	\$ -	\$ 80,000	\$ 80,000	\$ -	\$ -
2.2.2	Aerial 100' Platform (Addition)	2024 - 2024	\$ 1,900,000	\$ -	\$ 1,900,000	0%	\$ -	\$ 1,900,000	\$ 664,800	\$ 1,235,200	\$ -
2.2.3	Additional FF Equipment	2029 - 2029	\$ 22,500	\$ -	\$ 22,500	0%	\$ -	\$ 22,500	\$ -	\$ 22,500	\$ -
2.2.4	Additional Station Equipment	2029 - 2029	\$ 75,000	\$ -	\$ 75,000	0%	\$ -	\$ 75,000	\$ -	\$ 60,421	\$ 14,579
	Subtotal Vehicles		\$ 2,077,500	\$ -	\$ 2,077,500		\$ -	\$ 2,077,500	\$ 744,800	\$ 1,318,121	\$ 14,579
2.3 Equipment and Studies											
2.3.1	Additional Equipment	2025 - 2025	\$ 15,000	\$ -	\$ 15,000	0%	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -
	Subtotal Equipment and Studies		\$ 15,000	\$ -	\$ 15,000		\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -
TOTAL FIRE SERVICES			\$ 9,842,500	\$ -	\$ 9,842,500		\$ 3,689,000	\$ 6,153,500	\$ 744,800	\$ 1,333,121	\$ 4,075,579

Residential Development Charge Calculation		
Residential Share of 2024-2033 Growth-Related Capital Program	75%	\$999,841
10 Year Growth in Population in New Units		1,956
Unadjusted Development Charge Per Capita (\$)		\$511.13
Non-Residential Development Charge Calculation		
Non-Residential Share of 2024-2033 Growth-Related Capital Program	25%	\$333,280
10 Year Growth in Square Metres		36,170
Unadjusted Development Charge Per sq. m (\$)		\$9.21

2024 - 2033 Net Funding Envelope	\$1,333,121
Uncommitted Reserve Fund Balance Balance as at December 31, 2023	\$744,800



APPENDIX B.3

PARKS AND RECREATION

APPENDIX B.3: PARKS AND RECREATION

Parks and Recreation services in Scugog are carried out by the Community Services Department. This department, is responsible for providing indoor and outdoor recreation throughout the Township. The Township's parks and recreation inventory includes playgrounds, sport fields, picnic areas and other facilities such as tennis courts and skateboard parks. Indoor recreation services are primarily delivered through community centres whereas outdoor recreation opportunities are delivered through the Township's parks.

TABLE B.3-1 HISTORICAL SERVICE LEVELS

The Township operates twelve indoor recreation buildings which have a total area of approximately 112,300 square feet and a replacement value of \$52.09 million. This space includes recreation centres, community halls, arenas, program rooms and other space. The land associated with the Township's indoor recreation facilities totals 6.15 hectares with a value of \$6.81 million. The total replacement value of all indoor recreation furniture and equipment, including ice resurfacers, is estimated at \$3.22 million.

The Township of Scugog's inventory of parkland is separated into four categories: community parks, neighbourhood parks, developed walkways and trails. The cost of developing Scugog's total inventory of parkland is \$10.97 million. Note, the cost of parkland acquisition is not included in the development charges inventory as per the DCA.

The Township is also responsible for the construction and operation of park facilities including soccer fields, basketball courts, a disc golf course, softball diamonds, skateboard parks, an outdoor pool and splash pad, several playgrounds, and a variety of other outdoor amenities. The total value of these facilities is \$9.26 million. The inventory also includes small outdoor buildings and rolling stock equipment; this infrastructure is valued at \$3.70 million.

The combined value of capital assets for Parks & Recreation is \$86.05 million. The fifteen-year historical average service level is \$4,005.34 per capita, and this, multiplied by the ten-year forecast growth in net population, results in a maximum allowable funding envelope of \$7.15 million.

TABLE B.3-2 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF DEVELOPMENT CHARGES

Indoor Recreation additions are the largest component of the Parks & Recreation capital program with a gross cost of \$57.52 million. The Blackstock arena expansion and new pool construction are the two major projects. The Township anticipates receiving grant funding of \$35.81 million to be put towards each of the projects, however, both grants at this time are not confirmed and assumed funding sources for the purposes of this study.

The outdoor recreation component of the program totals \$3.44 million and provides for a new splash pad at Palmer Park, the development of several new parks, a new spray pad, and development of the Township’s trail network. No grants or other subsidies have been identified for these outdoor recreation projects. Furthermore, a replacement share equal to the cost of the palmer park splash pad (\$300,000) has been netted off the total cost to reflect the decommissioning with the construction of a new one; this amount will not be recovered through development charges.

The ten-year capital program for Parks & Recreation totals \$60.96 million. After deductions for grants, subsidies and other recoveries, the capital program is reduced to \$25.14 million. The benefit to existing and replacement shares amount to \$2.99 million, which is related to the Blackstock Arena expansion, the Blackstock Complex, and the Palmer Park splash pad; this amount will not be recovered through development charges. The BTE associated to Blackstock arena represents the share of the existing Blackstock arena that will be decommissioned upon construction of the new facility. Additionally, a portion of this capital program related to the new pool, Blackstock Arena expansion, and Blackstock Complex, \$13.19 million, is deemed other development related costs, and may be considered for funding from other sources or recovery in subsequent development charges by-laws. Available reserve funds in the amount of \$1.82 million will be used to offset the cost of the program.

The remaining \$7.15 million is considered eligible DC costs between 2024 and 2033, which is allocated entirely against future residential development in the Township of Scugog. This results in a charge of \$3,652.87 per capita.

PARKS & RECREATION				
15-year Hist.	2024-2033		Calculated	
Service Level	Growth-Related Capital Program		Development Charge	
\$/per capita	Total	Net DC Recoverable	\$/capita	\$/sq.m
\$4,005.34	\$60,957,023	\$7,145,528	\$3,652.87	\$0.00

APPENDIX B.3
TABLE B.3-1

TOWNSHIP OF SCUGOG
INVENTORY OF CAPITAL ASSETS
PARKS & RECREATION
INDOOR RECREATION - MAJOR FACILITIES

BUILDINGS Facility Name	# of Square Feet															UNIT COST (\$/sq. ft.)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Latcham Community Centre	4,186	4,186	4,186	4,186	4,186	4,186	4,186	4,186	4,186	4,186	4,186	4,186	4,186	4,186	4,186	\$350
Scugog Community Recreation Centre	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	\$500
Scout Hall	2,474	2,474	2,474	2,474	2,474	2,474	2,474	2,474	2,474	2,474	2,474	2,474	2,474	2,474	2,474	\$230
Seagrave Club House	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	\$350
Ceasarea Hall	2,679	2,679	2,679	2,679	2,679	2,679	2,679	2,679	2,679	2,679	2,679	2,679	2,679	2,679	2,679	\$350
Blackstock Recreation Complex	16,985	16,985	16,985	16,985	16,985	16,985	16,985	16,985	16,985	16,985	16,985	16,985	16,985	16,985	16,985	\$480
Greenbank Hall	2,088	2,088	2,088	2,088	2,088	2,088	2,088	2,088	2,088	2,088	2,088	2,088	2,088	2,088	2,088	\$350
Nestleton Hall	5,186	5,186	5,186	5,186	5,186	5,186	5,186	5,186	5,186	5,186	5,186	5,186	5,186	5,186	5,186	\$480
Prince Albert Hall	1,376	1,376	1,376	1,376	1,376	1,376	1,376	1,376	1,376	1,376	1,376	1,376	1,376	1,376	1,376	\$350
Island Hall	1,117	1,117	1,117	1,117	1,117	1,117	1,117	1,117	1,117	1,117	1,117	1,117	1,117	1,117	1,117	\$480
Utica Memorial Hall	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	-	-	\$350
Blackstock Old Town Hall	1,680	1,680	1,680	1,680	1,680	1,680	1,680	1,680	1,680	-	-	-	-	-	-	\$480
Rowing Shell	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	\$230
Tennis Club/Washrooms	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	\$310
Total (sq.ft.)	116,131	116,131	116,131	116,131	116,131	116,131	116,131	116,131	116,131	116,131	114,451	114,451	114,451	114,451	112,291	112,291
Total (\$000)	\$53,650.8	\$53,650.8	\$53,650.8	\$53,650.8	\$53,650.8	\$53,650.8	\$53,650.8	\$53,650.8	\$53,650.8	\$53,650.8	\$52,844.4	\$52,844.4	\$52,844.4	\$52,844.4	\$52,088.4	\$52,088.4

APPENDIX B.3
TABLE B.3-1

TOWNSHIP OF SCUGOG
INVENTORY OF CAPITAL ASSETS
PARKS & RECREATION
INDOOR RECREATION - MAJOR FACILITIES

LAND Facility Name	# of Hectares															UNIT COST (\$/ha)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Latcham Community Centre	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$1,500,000
Scugog Community Recreation Centre	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	\$1,500,000
Scout Hall	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	\$1,500,000
Seagrave Club House	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$750,000
Ceasarea Hall	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	\$750,000
Blackstock Recreation Complex	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	\$750,000
Greenbank Hall	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$750,000
Nestleton Hall	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$750,000
Prince Albert Hall	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	\$750,000
Island Hall	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	\$750,000
Utica Memorial Hall	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67	-	-	\$750,000
Blackstock Old Town Hall	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	-	-	-	-	-	-	\$750,000
Rowing Shell	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$750,000
Total (ha)	6.92	6.92	6.92	6.92	6.92	6.92	6.92	6.92	6.92	6.82	6.82	6.82	6.82	6.15	6.15	
Total (\$000)	\$7,386.0	\$7,386.0	\$7,386.0	\$7,386.0	\$7,386.0	\$7,386.0	\$7,386.0	\$7,386.0	\$7,386.0	\$7,386.0	\$7,311.0	\$7,311.0	\$7,311.0	\$7,311.0	\$6,808.5	\$6,808.5

EQUIPMENT Facility Name	Total Value of Furniture and Equipment														
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Latcham Community Centre	\$76,600	\$76,600	\$76,600	\$76,600	\$76,600	\$76,600	\$76,600	\$76,600	\$76,600	\$76,600	\$76,600	\$76,600	\$76,600	\$76,600	\$76,600
Scugog Community Recreation Centre	\$1,284,900	\$1,284,900	\$1,284,900	\$1,284,900	\$1,284,900	\$1,396,200	\$1,540,900	\$1,747,000	\$1,747,000	\$1,747,000	\$1,747,000	\$1,747,000	\$1,747,000	\$1,747,000	\$1,747,000
Kinsmen Hall	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
Seagrave Club House	\$9,400	\$9,400	\$9,400	\$9,400	\$9,400	\$9,400	\$9,400	\$9,400	\$9,400	\$9,400	\$9,400	\$9,400	\$9,400	\$9,400	\$9,400
Ceasarea Hall	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000
Greenbank Hall	\$25,900	\$25,900	\$25,900	\$25,900	\$25,900	\$25,900	\$25,900	\$25,900	\$25,900	\$25,900	\$25,900	\$25,900	\$25,900	\$25,900	\$25,900
Nestleton Hall	\$31,800	\$31,800	\$31,800	\$31,800	\$31,800	\$31,800	\$31,800	\$31,800	\$31,800	\$31,800	\$31,800	\$31,800	\$31,800	\$31,800	\$31,800
Prince Albert Hall	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Island Hall	\$25,900	\$25,900	\$25,900	\$25,900	\$25,900	\$25,900	\$25,900	\$25,900	\$25,900	\$25,900	\$25,900	\$25,900	\$25,900	\$25,900	\$25,900
Utica Memorial Hall	\$16,700	\$16,700	\$16,700	\$16,700	\$16,700	\$16,700	\$16,700	\$16,700	\$16,700	\$16,700	\$16,700	\$16,700	\$16,700	\$16,700	\$16,700
Blackstock Old Town Hall	\$5,900	\$5,900	\$5,900	\$5,900	\$5,900	\$5,900	\$5,900	\$5,900	\$5,900	\$5,900	\$5,900	\$5,900	\$5,900	\$5,900	\$5,900
Blackstock Recreation Complex	\$540,000	\$709,100	\$709,100	\$709,100	\$709,100	\$596,500	\$636,500	\$636,500	\$636,500	\$645,500	\$645,500	\$645,500	\$645,500	\$645,500	\$645,500
Total (\$000)	\$2,044.3	\$2,213.4	\$2,213.4	\$2,213.4	\$2,213.4	\$2,212.1	\$2,396.8	\$2,602.9	\$2,602.9	\$2,618.9	\$2,618.9	\$2,618.9	\$2,618.9	\$2,618.9	\$2,618.9

Ice Resurfacer Facility Name	# of Units															UNIT COST (\$/unit)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Scugog Community Recreation Centre	1	1	1	1	1	2	2	2	2	2	2	2	2	3	3	\$150,000
Blackstock Recreation Complex	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$150,000
Total (ha)	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	
Total (\$000)	\$300.0	\$300.0	\$300.0	\$300.0	\$300.0	\$450.0	\$450.0	\$450.0	\$450.0	\$450.0	\$450.0	\$450.0	\$450.0	\$600.0	\$600.0	



APPENDIX B.3
TABLE B.3-1

TOWNSHIP OF SCUGOG
INVENTORY OF CAPITAL ASSETS
PARKS & RECREATION
PARK DEVELOPMENT & FACILITIES - PARK DEVELOPMENT

COMMUNITY PARKS Park Name	# of Hectares of Developed Area															UNIT COST (\$/ha)	
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
Cartwright Peace Park	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	\$154,000
Putsey Park	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	\$154,000
Seagrave	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	\$154,000
Ianson Park (Greenbank)	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	\$154,000
View Lake	2.01	2.01	2.01	2.01	2.01	2.01	2.01	2.01	2.01	2.01	2.01	2.01	2.01	2.01	2.01	2.01	\$154,000
Palmer Park	2.53	2.53	2.53	2.53	2.53	2.53	2.53	2.53	2.53	2.53	2.53	2.53	2.53	2.53	2.53	2.53	\$154,000
Joe Fowler Park	1.56	1.56	1.56	1.56	1.56	1.56	1.56	1.56	1.56	1.56	1.56	1.56	1.56	1.56	1.56	1.56	\$154,000
Birdseye	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	\$154,000
Scugog Community Recreation/Carolyn Bes	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	\$154,000
Port Perry Fair Grounds	9.39	9.39	9.39	9.39	9.39	9.39	9.39	9.39	9.39	9.39	9.39	9.39	9.39	9.39	9.39	9.39	\$154,000
Cartwright Fields	6.41	6.41	6.41	6.41	6.41	6.41	6.41	6.41	6.41	6.41	6.41	6.41	6.41	6.41	6.41	6.41	\$154,000
Cartwright Fields - Passive	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	\$0
Perryview Park	1.74	1.74	1.74	1.74	1.74	1.74	1.74	1.74	1.74	1.74	1.74	1.74	1.74	1.74	1.74	1.74	\$154,000
Blackstock Recreation Complex	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	\$154,000
Castle Harbour Parks - Passive	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	\$0
Total Community Parks (ha)	52.56	52.56	52.56	52.56	52.56	52.55	52.55	52.55	52.55	52.55	52.55	52.55	52.55	52.55	52.55	52.55	
Total Development Value (\$000)	\$6,523.5	\$6,523.5	\$6,523.5	\$6,523.5	\$6,523.5	\$6,521.9	\$6,521.9	\$6,521.9	\$6,521.9	\$6,521.9	\$6,521.9	\$6,521.9	\$6,521.9	\$6,521.9	\$6,521.9	\$6,521.9	

NEIGHBOURHOOD PARKS Park Name	# of Hectares of Developed Area															UNIT COST (\$/ha)	
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
Couves Park	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	\$177,000
Crestview Park	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	\$177,000
Sunrise Beach	5.95	5.95	5.95	5.95	5.95	5.95	5.95	5.95	5.95	5.95	5.95	5.95	5.95	5.95	5.95	5.95	\$177,000
Edgewood	1.63	1.63	1.63	1.63	1.63	1.63	1.63	1.63	1.63	1.63	1.63	1.63	1.63	1.63	1.63	1.63	\$177,000
Rowan Beach	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	\$177,000
Perry Glen	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	\$177,000
Apple Valley	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	\$177,000
Poplar Park	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	\$177,000
North Rotary Environmental Trail	2.53	2.53	2.53	2.53	2.53	2.53	2.53	2.53	2.53	2.53	2.53	2.53	2.53	2.53	2.53	2.53	\$177,000
Port Perry Off-Leash Dog Park	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.50	1.50	1.50	1.50	1.50	1.50	\$177,000
Cawkers Creek Park	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.42	0.42	0.42	\$177,000
Total Neighbourhood Parks (ha)	14.10	14.10	14.10	14.10	14.10	14.10	14.10	14.10	14.10	14.10	15.60	15.60	15.60	16.02	16.02	16.02	
Total Development Value (\$000)	\$2,496.3	\$2,496.3	\$2,496.3	\$2,496.3	\$2,496.3	\$2,495.7	\$2,495.7	\$2,495.7	\$2,495.7	\$2,495.7	\$2,761.2	\$2,761.2	\$2,761.2	\$2,835.5	\$2,835.5	\$2,835.5	



APPENDIX B.3
TABLE B.3-1

TOWNSHIP OF SCUGOG
INVENTORY OF CAPITAL ASSETS
PARKS & RECREATION
PARK DEVELOPMENT & FACILITIES - PARK DEVELOPMENT

DEVELOPED WALKWAYS																	UNIT COST
Park Name	# of Km of Developed Walkway															(\$/km)	
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
Scugog Waterfront Trail/walkway	9.35	9.35	9.35	9.35	9.85	9.85	9.85	9.85	9.85	9.85	9.85	9.85	9.85	9.85	9.85	9.85	\$154,000
Total (km)	9.35	9.35	9.35	9.35	9.85	9.85	9.85	9.85	9.85	9.85	9.85	9.85	9.85	9.85	9.85	9.85	
Total Development Value (\$000)	\$1,439.9	\$1,439.9	\$1,439.9	\$1,439.9	\$1,516.9	\$1,516.9	\$1,516.9	\$1,516.9	\$1,516.9	\$1,516.9	\$1,516.9	\$1,516.9	\$1,516.9	\$1,516.9	\$1,516.9	\$1,516.9	

TRAILS																	UNIT COST
Park Name	# of Km of Developed Trails															(\$/km)	
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
Scugog Millenium Pathway	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	\$20,000
Scugog Recreation Centre Trails	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	\$20,000
Rotary Park Pathway	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	\$20,000
Total Trails (km)	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	
Total Development Value (\$000)	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0	

Total Development Value (\$000)	\$10,559.73	\$10,559.73	\$10,559.73	\$10,559.73	\$10,636.73	\$10,634.50	\$10,634.50	\$10,634.50	\$10,634.50	\$10,634.50	\$10,900.00	\$10,900.00	\$10,900.00	\$10,974.34	\$10,974.34		
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APPENDIX B.3
TABLE B.3-1

TOWNSHIP OF SCUGOG
INVENTORY OF CAPITAL ASSETS
PARKS & RECREATION
PARK FACILITIES

SENIOR SOCCER Park Name	# of Fields															UNIT COST (\$/unit)	
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
Scugog Soccer Fields	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	\$125,000
Cartwright Fields	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$125,000
Subtotal (#)	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	
Subtotal (\$)	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	

BASKETBALL Park Name	# of Courts															UNIT COST (\$/unit)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Joe Fowler	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	\$31,000
Seagrave	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$31,000
Apple Valley	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$31,000
Poplar Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$31,000
Perry Glen	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$31,000
Perryview	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$31,000
Putsey Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$31,000
Sunrise	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$31,000
Cawkers Creek	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$31,000
Subtotal (#)	7	7	7	7	7	7	7	7	7	8	7	7	7	8	8	
Subtotal (\$)	\$217,000	\$217,000	\$217,000	\$217,000	\$217,000	\$217,000	\$217,000	\$217,000	\$217,000	\$248,000	\$217,000	\$217,000	\$217,000	\$248,000	\$248,000	

SOFTBALL DIAMONDS Park Name	# of Softball Diamonds															UNIT COST (\$/unit)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Nestleton Park (Unit)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$156,000
Greenbank Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$355,000
Joe Fowler	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$355,000
Carolyn Best	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$355,000
Carolyn Best (Unit)	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$156,000
Seagrave	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$355,000
Seagrave (Unit)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$156,000
Cartwright Fields	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$355,000
Subtotal (#)	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	
Subtotal (\$)	\$2,754,000	\$2,754,000	\$2,754,000	\$2,754,000	\$2,754,000	\$2,754,000	\$2,754,000	\$2,754,000	\$2,754,000	\$2,754,000	\$2,754,000	\$2,754,000	\$2,754,000	\$2,754,000	\$2,754,000	



APPENDIX B.3
TABLE B.3-1

TOWNSHIP OF SCUGOG
INVENTORY OF CAPITAL ASSETS
PARKS & RECREATION
PARK FACILITIES

SKATEBOARD PARK Park Name	# of Skateboard Parks															UNIT COST (\$/unit)	
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
Skateboard Park (Port Perry)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$156,000
Blackstock Recreation Complex	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$156,000
Caesarea Skateboard Park	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	\$298,000
Subtotal (#)	2	2	2	2	2	2	2	3	3	3	3	3	3	3	3	3	
Subtotal (\$)	\$312,000	\$312,000	\$312,000	\$312,000	\$312,000	\$312,000	\$312,000	\$610,000	\$610,000	\$610,000	\$610,000	\$610,000	\$610,000	\$610,000	\$610,000	\$610,000	

BASEBALL Park Name	# of Fields															UNIT COST (\$/unit)	
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
Fairgrounds	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$156,000
Blackstock	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$156,000
Subtotal (#)	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	
Subtotal (\$)	\$468,000	\$468,000	\$468,000	\$468,000	\$468,000	\$468,000	\$468,000	\$468,000	\$468,000	\$468,000	\$468,000	\$468,000	\$468,000	\$468,000	\$468,000	\$468,000	

TENNIS COURTS Park Name	# of Courts															UNIT COST (\$/unit)	
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
Greenbank	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$84,000
Joe Fowler (lit)	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	\$122,000
Seagrave	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$84,000
Subtotal (#)	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	
Subtotal (\$)	\$702,000	\$702,000	\$702,000	\$702,000	\$702,000	\$702,000	\$702,000	\$702,000	\$702,000	\$702,000	\$702,000	\$702,000	\$702,000	\$702,000	\$702,000	\$702,000	

OUTDOOR POOLS Park Name	# of Facilities															UNIT COST (\$/unit)	
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
Birdseye Aquatic Facility	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$600,000
Subtotal (#)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Subtotal (\$)	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	



APPENDIX B.3
TABLE B.3-1

TOWNSHIP OF SCUGOG
INVENTORY OF CAPITAL ASSETS
PARKS & RECREATION
PARK FACILITIES

PLAYGROUNDS Park Name	# of Playgrounds															UNIT COST (\$/unit)	
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
Cartwright Peace Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$95,000
Putsey Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$95,000
Seagrave	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$95,000
Ianson Park (Greenbank)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$95,000
View Lake	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$95,000
Palmer Park (double sized)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$221,000
Carolyn Best Memorial	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$95,000
Crestview Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$95,000
Perry Glen	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$95,000
Apple Valley	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$95,000
Poplar Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$95,000
Cartwright Fields	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$95,000
Perryview Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$95,000
Couves (Greenbank)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$95,000
Blackstock	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$95,000
Subtotal (#)	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Subtotal (\$)	\$1,551,000	\$1,551,000	\$1,551,000	\$1,551,000	\$1,551,000	\$1,551,000	\$1,551,000	\$1,551,000	\$1,551,000	\$1,551,000	\$1,551,000	\$1,551,000	\$1,551,000	\$1,551,000	\$1,551,000	\$1,551,000	\$1,551,000

SPLASHPADS Park Name	# of Splashpads															UNIT COST (\$/unit)	
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
Palmer Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$300,000
Subtotal (#)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Subtotal (\$)	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000



APPENDIX B.3
TABLE B.3-1

TOWNSHIP OF SCUGOG
INVENTORY OF CAPITAL ASSETS
PARKS & RECREATION
PARK FACILITIES

BEACH VOLLEYBALL		# of Courts															UNIT COST
Park Name	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	(\$/unit)	
Scugog Recreation Centre	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$5,000	
Putsy Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$5,000	
Cartwright Fields	1	1	1	1	1	1	1	1	1	-	-	-	-	-	-	\$5,000	
Subtotal (#)	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3		
Subtotal (\$)	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000		

BOAT RAMPS		# of Ramps															UNIT COST
Park Name	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	(\$/unit)	
Port Perry	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$425,000	
Caesarea	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$425,000	
Subtotal (#)	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2		
Subtotal (\$)	\$850,000	\$850,000	\$850,000	\$850,000	\$850,000	\$850,000	\$850,000	\$850,000	\$850,000	\$850,000	\$850,000	\$850,000	\$850,000	\$850,000	\$850,000		

PIERS		# of Piers															UNIT COST
Park Name	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	(\$/unit)	
Port Perry	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$1,418,000	
Caesarea	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$1,418,000	
Subtotal (#)	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2		
Subtotal (\$)	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836		

DISK GOLF COURSES		# of Courses															UNIT COST
Park Name	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	(\$/unit)	
Cartwright Field Disk Golf	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$28,000	
Subtotal (#)	-	0	0	0	0	0	0	0	0	1	1	1	1	1	1		
Subtotal (\$)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000		

Other Parks Facilities		# of Units															UNIT COST
Park Name	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	(\$/unit)	
Port Perry Off-Leash Dog Park	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$71,000	
Pollinator Garden	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$57,000	
Subtotal (#)	-	0	0	0	0	0	0	0	0	0	1	1	1	2	2		
Subtotal (\$)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$71,000	\$71,000	\$71,000	\$128,000	\$128,000		

Total Park Facilities (\$000)	\$8,776.8	\$8,776.8	\$8,776.8	\$8,776.8	\$8,776.8	\$8,776.8	\$9,074.8	\$9,074.8	\$9,074.8	\$9,128.8	\$9,168.8	\$9,168.8	\$9,168.8	\$9,256.8	\$9,256.8	
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APPENDIX B.3
TABLE B.3-1

TOWNSHIP OF SCUGOG
INVENTORY OF CAPITAL ASSETS
PARKS & RECREATION
OUTDOOR BUILDINGS AND ROLLING STOCK & EQUIPMENT

OUTDOOR BUILDINGS & RELATED	Total Value of Outdoor Buildings and Related Infrastructure														
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Fieldhouse, Palmer Park	\$191,400	\$191,400	\$191,400	\$191,400	\$191,400	\$191,400	\$191,400	\$191,400	\$191,400	\$191,400	\$191,400	\$191,400	\$191,400	\$191,400	\$191,400
Gazebo, Palmer Park	\$49,600	\$49,600	\$49,600	\$49,600	\$49,600	\$49,600	\$49,600	\$49,600	\$49,600	\$49,600	\$49,600	\$49,600	\$49,600	\$49,600	\$49,600
Picnic Shelter, Palmer Park	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300
Change House/Filter Building - Birdseye Pool	\$407,000	\$407,000	\$407,000	\$407,000	\$407,000	\$407,000	\$407,000	\$407,000	\$407,000	\$407,000	\$407,000	\$407,000	\$407,000	\$407,000	\$407,000
Lawn Bowling Clubhouse	\$195,700	\$195,700	\$195,700	\$195,700	\$195,700	\$195,700	\$195,700	\$195,700	\$195,700	\$195,700	\$195,700	\$195,700	\$195,700	\$195,700	\$195,700
Clubhouse Soccer Field, Concession 7	\$119,100	\$119,100	\$119,100	\$119,100	\$119,100	\$119,100	\$119,100	\$119,100	\$119,100	\$119,100	\$119,100	\$119,100	\$119,100	\$119,100	\$119,100
Lawn Bowling Storage Sheds (2)	\$10,900	\$10,900	\$10,900	\$10,900	\$10,900	\$10,900	\$10,900	\$10,900	\$10,900	\$10,900	\$10,900	\$10,900	\$10,900	\$10,900	\$10,900
Warehouse/Storage, Concession 6	\$218,400	\$218,400	\$218,400	\$218,400	\$218,400	\$218,400	\$218,400	\$218,400	\$218,400	\$218,400	\$218,400	\$218,400	\$218,400	\$218,400	\$218,400
Grandstand/Storage, Port Perry Fairgrounds	\$182,900	\$182,900	\$182,900	\$182,900	\$182,900	\$182,900	\$182,900	\$182,900	\$182,900	\$182,900	\$182,900	\$182,900	\$182,900	\$182,900	\$182,900
Concession Booth, Port Perry Fairgrounds	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000
Other infrastructure, Port Perry Fairgrounds	\$141,800	\$141,800	\$141,800	\$141,800	\$141,800	\$141,800	\$141,800	\$141,800	\$141,800	\$141,800	\$141,800	\$141,800	\$141,800	\$141,800	\$141,800
Grandstand/Bleachers, Blackstock Fairgrounds	\$28,400	\$28,400	\$28,400	\$28,400	\$28,400	\$28,400	\$28,400	\$28,400	\$28,400	\$28,400	\$28,400	\$28,400	\$28,400	\$28,400	\$28,400
Fieldhouse, Greenbank Park	\$85,100	\$85,100	\$85,100	\$85,100	\$85,100	\$85,100	\$85,100	\$85,100	\$85,100	\$85,100	\$85,100	\$85,100	\$85,100	\$85,100	\$85,100
Pavillion, Greenbank Park	\$119,100	\$119,100	\$119,100	\$119,100	\$119,100	\$119,100	\$119,100	\$119,100	\$119,100	\$119,100	\$119,100	\$119,100	\$119,100	\$119,100	\$119,100
Washroom, Hwy7A - Nestleton Ball Fields	\$4,300	\$4,300	\$4,300	\$4,300	\$4,300	\$4,300	\$4,300	\$4,300	\$4,300	\$4,300	\$4,300	\$4,300	\$4,300	\$4,300	\$4,300
Picnic Shelter, Seagrave Park	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300	\$21,300
Storage Building, Seagrave Park	\$4,300	\$4,300	\$4,300	\$4,300	\$4,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fieldhouse, Seagrave Park	\$219,800	\$219,800	\$219,800	\$219,800	\$219,800	\$219,800	\$219,800	\$219,800	\$219,800	\$219,800	\$219,800	\$219,800	\$219,800	\$219,800	\$219,800
Bleachers	\$174,400	\$174,400	\$174,400	\$174,400	\$174,400	\$174,400	\$174,400	\$174,400	\$174,400	\$174,400	\$174,400	\$174,400	\$174,400	\$174,400	\$174,400
Picnic Tables, Greenbank Park	\$9,900	\$9,900	\$9,900	\$9,900	\$9,900	\$9,900	\$9,900	\$9,900	\$9,900	\$9,900	\$9,900	\$9,900	\$9,900	\$9,900	\$9,900
Wooden Tables	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Boat Launch - Docks	\$25,500	\$25,500	\$25,500	\$25,500	\$25,500	\$25,500	\$25,500	\$25,500	\$25,500	\$25,500	\$25,500	\$25,500	\$25,500	\$25,500	\$25,500
Queen Street - Docks	\$49,600	\$49,600	\$49,600	\$49,600	\$49,600	\$49,600	\$49,600	\$49,600	\$49,600	\$49,600	\$49,600	\$49,600	\$49,600	\$49,600	\$49,600
Galvanized Tables - 54 TABLES	\$0	\$0	\$0	\$0	\$0	\$45,400	\$45,400	\$45,400	\$45,400	\$45,400	\$45,400	\$45,400	\$45,400	\$45,400	\$45,400
Fitness Equipment - Birdseye	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$123,400	\$0	\$0	\$0	\$0	\$123,400
Total (\$000)	\$2,305.3	\$2,305.3	\$2,305.3	\$2,305.3	\$2,305.3	\$2,337.9	\$2,337.9	\$2,337.9	\$2,337.9	\$2,461.3	\$2,337.9	\$2,337.9	\$2,337.9	\$2,337.9	\$2,461.3

APPENDIX B.3
TABLE B.3-1

TOWNSHIP OF SCUGOG
INVENTORY OF CAPITAL ASSETS
PARKS & RECREATION
OUTDOOR BUILDINGS AND ROLLING STOCK & EQUIPMENT

ROLLING STOCK & EQUIPMENT (#) By Type	# of Vehicles and Equipment													UNIT COST (\$/Item)		
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021		2022	2023
JOHN DEERE 1025R TRACTOR/MOWER - 5022050	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$44,000
JOHN DEERE 725 TRACTOR/MOWER - 5197020	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	\$44,000
JOHN DEERE 720 TRACTOR/MOWER	1	1	1	1	1	1	1	1	-	-	-	-	-	-	-	\$44,000
JOHN DEERE 4400 TRACTOR/MOWER - 5100018	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	\$44,000
JOHN DEERE 4410 TRACTOR/MOWER - 5104019	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	\$44,000
JOHN DEERE 4410 TRACTOR/MOWER	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	\$44,000
JOHN DEERE 3039 TRACTOR/MOWER - 5114036	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	\$44,000
JOHN DEERE 3039 TRACTOR/MOWER - 5116037	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	\$44,000
JOHN DEERE 3039 TRACTOR/MOWER - 5121040	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$44,000
JOHN DEERE 997 TRACTOR/MOWER - 5112028	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	\$44,000
JOHN DEERE 3520 LOADER - 5108033	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$213,000
JOHN DEERE 3520 TRACTOR/MOWER - 5110035	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$44,000
JOHN DEERE Z960A TRACTOR/MOWER - 5112043	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	\$44,000
JOHN DEERE 1445 TRACTOR/MOWER - 5113055	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	\$44,000
JOHN DEERE Z997R TRACTOR/MOWER - 5118038	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$44,000
TRAILER - #01	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	\$14,000
TRAILER - #51	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$14,000
TRAILER - #53	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$14,000
JOHN DEERE GATOR	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$21,000
JOHN DEERE GATOR	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	\$21,000
JOHN DEERE GATOR	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$21,000
38" MOWER DECK - its 52" (ATTACHMENT)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$9,000
72" MOWER DECK (ATTACHMENT)	1	1	1	1	2	4	4	4	4	4	4	4	4	4	4	\$9,000
72" MOWER DECK (ATTACHMENT)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$9,000
60" MOWER DECK (ATTACHMENT)	-	-	-	-	1	2	2	2	2	2	2	2	2	2	2	\$9,000
BACK MOUNT SANDER	-	1	1	1	1	3	3	3	3	3	3	3	4	4	4	\$11,000
PARKS WATER TANK	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	\$3,000
TRAILER FOR WATER TANK	1	1	1	1	1	1	1	1	1	1	1	1	1	1	2	\$4,000
TRIMMERS	9	9	9	9	9	12	12	12	12	12	12	12	12	12	12	\$1,000
PUSH MOWERS	5	5	5	5	5	3	3	3	3	3	3	3	3	3	3	\$1,000
1/2 TON PICK UP - 5117100	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$71,000
1/2 TON PICK UP - 5122049	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$71,000
1/2 TON PICK UP - 5116095	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$71,000
1 TON PICKUP - 5117881	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$85,000
3/4 TON PICKUP - 5115092	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$78,000
1 TON PICKUP - 5123053	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$85,000
3/4 TON PICKUP - 5113085	1	1	1	1	1	1	1	1	1	1	1	1	1	1	-	\$78,000
Total (#)	36	38	39	41	44	50	50	50	50	51	51	50	50	51	52	
Total (\$000)	\$771.0	\$995.0	\$1,016.0	\$1,104.0	\$1,166.0	\$1,216.0	\$1,216.0	\$1,216.0	\$1,216.0	\$1,260.0	\$1,260.0	\$1,216.0	\$1,183.0	\$1,227.0	\$1,238.0	
Total Outdoor Buildings & Rolling Stock (\$000)	\$3,076.3	\$3,300.3	\$3,321.3	\$3,409.3	\$3,471.3	\$3,553.9	\$3,553.9	\$3,553.9	\$3,553.9	\$3,721.3	\$3,597.9	\$3,553.9	\$3,520.9	\$3,564.9	\$3,699.3	



**APPENDIX B.3
TABLE B.3-1**

**TOWNSHIP OF SCUGOG
CALCULATION OF SERVICE LEVELS
PARKS & RECREATION**

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Historic Population	21,517	21,543	21,569	21,579	21,589	21,599	21,609	21,617	21,610	21,603	21,596	21,589	21,581	21,739	21,898

INVENTORY SUMMARY (\$000)

Indoor Recreation - Major Facilities	\$63,381.1	\$63,550.2	\$63,550.2	\$63,550.2	\$63,550.2	\$63,698.9	\$63,883.6	\$64,089.7	\$64,089.7	\$63,224.3	\$63,224.3	\$63,224.3	\$63,224.3	\$62,115.8	\$62,115.8
Park Development & Facilities - Park Development	\$10,559.7	\$10,559.7	\$10,559.7	\$10,559.7	\$10,636.7	\$10,634.5	\$10,634.5	\$10,634.5	\$10,634.5	\$10,634.5	\$10,900.0	\$10,900.0	\$10,900.0	\$10,974.3	\$10,974.3
Park Facilities	\$8,776.8	\$8,776.8	\$8,776.8	\$8,776.8	\$8,776.8	\$8,776.8	\$9,074.8	\$9,074.8	\$9,074.8	\$9,128.8	\$9,168.8	\$9,168.8	\$9,168.8	\$9,256.8	\$9,256.8
Outdoor Buildings And Rolling Stock & Equipment	\$3,076.3	\$3,300.3	\$3,321.3	\$3,409.3	\$3,471.3	\$3,553.9	\$3,553.9	\$3,553.9	\$3,553.9	\$3,721.3	\$3,597.9	\$3,553.9	\$3,520.9	\$3,564.9	\$3,699.3
Total (\$000)	\$85,794.0	\$86,187.1	\$86,208.1	\$86,296.1	\$86,435.1	\$86,664.1	\$87,146.8	\$87,352.9	\$87,352.9	\$86,708.9	\$86,891.0	\$86,847.0	\$86,814.0	\$85,911.9	\$86,046.3

SERVICE LEVEL (\$/capita)

																Average Service Level
Indoor Recreation - Major Facilities	\$2,945.63	\$2,949.92	\$2,946.37	\$2,945.00	\$2,943.64	\$2,949.16	\$2,956.34	\$2,964.78	\$2,965.74	\$2,926.64	\$2,927.59	\$2,928.54	\$2,929.63	\$2,857.34	\$2,836.60	\$2,931.53
Park Development & Facilities - Park Development	\$490.76	\$490.17	\$489.58	\$489.35	\$492.69	\$492.36	\$492.13	\$491.95	\$492.11	\$492.27	\$504.72	\$504.89	\$505.07	\$504.82	\$501.16	\$495.60
Park Facilities	\$407.90	\$407.41	\$406.92	\$406.73	\$406.54	\$406.35	\$419.96	\$419.80	\$419.94	\$422.57	\$424.56	\$424.70	\$424.86	\$425.82	\$422.73	\$416.45
Outdoor Buildings And Rolling Stock & Equipment	\$142.97	\$153.20	\$153.98	\$157.99	\$160.79	\$164.54	\$164.46	\$164.40	\$164.46	\$172.26	\$166.60	\$164.62	\$163.15	\$163.99	\$168.93	\$161.76
Total (\$/capita)	\$3,987.26	\$4,000.70	\$3,996.85	\$3,999.08	\$4,003.66	\$4,012.41	\$4,032.90	\$4,040.94	\$4,042.25	\$4,013.75	\$4,023.48	\$4,022.75	\$4,022.71	\$3,951.97	\$3,929.41	\$4,005.34

**TOWNSHIP OF SCUGOG
CALCULATION OF MAXIMUM ALLOWABLE
PARKS & RECREATION**

15-Year Funding Envelope Calculation	
15 Year Average Service Level (2009-2023)	\$4,005.34
Net Growth in Population 2024 - 2033	1,784
Maximum Allowable Funding Envelope	\$7,145,528

APPENDIX B.3
TABLE B.3-2

TOWNSHIP OF SCUGOG
DEVELOPMENT-RELATED CAPITAL PROGRAM
PARKS & RECREATION

Service	Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
						BTE (%)	Replacement & BTE Shares		Available DC Reserves	2024-2033	Other Dev. Related
3.0 PARKS & RECREATION											
3.1 Indoor Recreation											
3.1.1	Indoor Pool Preliminary Design / Study	2028 - 2028	\$ 200,000	\$ -	\$ 200,000	0%	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ -
3.1.2	Blackstock Arena Expansion	2026 - 2026	\$ 20,397,723	\$ 11,198,861	\$ 9,198,861	23%	\$ 2,148,337	\$ 7,050,525	\$ 468,900	\$ 5,155,528	\$ 1,426,097
3.1.3	Blackstock Recreation Complex New Facilities	2030 - 2030	\$ 6,919,300	\$ 4,612,867	\$ 2,306,433	23%	\$ 538,653	\$ 1,767,780	\$ -	\$ -	\$ 1,767,780
3.1.4	New Pool Construction	2033 - 2033	\$ 30,000,000	\$ 20,000,000	\$ 10,000,000	0%	\$ -	\$ 10,000,000	\$ -	\$ -	\$ 10,000,000
	Subtotal Indoor Recreation		\$ 57,517,023	\$ 35,811,728	\$ 21,705,295		\$ 2,686,990	\$ 19,018,305	\$ 468,900	\$ 5,355,528	\$ 13,193,877
3.2 Outdoor Recreation											
3.2.1	Ashgrove Park	2024 - 2024	\$ 300,000	\$ -	\$ 300,000	0%	\$ -	\$ 300,000	\$ 300,000	\$ -	\$ -
3.2.2	Heron Hills Park	2025 - 2025	\$ 600,000	\$ -	\$ 600,000	0%	\$ -	\$ 600,000	\$ 600,000	\$ -	\$ -
3.2.3	Splash Pad (Palmer Park) - Decommission and Replace	2024 - 2024	\$ 600,000	\$ -	\$ 600,000	50%	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	\$ -
3.2.4	Provision for a new park	2027 - 2027	\$ 400,000	\$ -	\$ 400,000	0%	\$ -	\$ 400,000	\$ -	\$ 400,000	\$ -
3.2.5	New Spray Pad	2028 - 2028	\$ 300,000	\$ -	\$ 300,000	0%	\$ -	\$ 300,000	\$ -	\$ 300,000	\$ -
3.2.6	Various Trail Development	2024 - 2033	\$ 500,000	\$ -	\$ 500,000	0%	\$ -	\$ 500,000	\$ 150,000	\$ 350,000	\$ -
3.2.7	Scugog Island Park	2028 - 2028	\$ 300,000	\$ -	\$ 300,000	0%	\$ -	\$ 300,000	\$ -	\$ 300,000	\$ -
3.2.8	Castle Harbour Waterfront Trail	2027 - 2027	\$ 440,000	\$ -	\$ 440,000	0%	\$ -	\$ 440,000	\$ -	\$ 440,000	\$ -
	Subtotal Outdoor Recreation		\$ 3,440,000	\$ -	\$ 3,440,000		\$ 300,000	\$ 3,140,000	\$ 1,350,000	\$ 1,790,000	\$ -
TOTAL PARKS & RECREATION			\$ 60,957,023	\$ 35,811,728	\$ 25,145,295		\$ 2,986,990	\$ 22,158,305	\$ 1,818,900	\$ 7,145,528	\$ 13,193,877

Residential Development Charge Calculation		
Residential Share of 2024-2033 Growth-Related Capital Program	100%	\$7,145,528
10 Year Growth in Population in New Units		1,956
Unadjusted Development Charge Per Capita (\$)		\$3,652.87
Non-Residential Development Charge Calculation		
Non-Residential Share of 2024-2033 Growth-Related Capital Program	0%	\$0
10 Year Growth in Square Metres		36,170
Unadjusted Development Charge Per sq. m (\$)		\$0.00

2024 - 2033 Net Funding Envelope	\$7,145,528
Uncommitted Reserve Fund Balance Balance as at December 31, 2023	\$1,818,900

APPENDIX B.4

SERVICES RELATED TO A HIGHWAY:

PUBLIC WORKS: BUILDING & FLEET

APPENDIX B.4: SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS: BUILDING & FLEET

This section covers the yards, buildings and fleet components of the Township's Public Works operations. The Township of Scugog Public Works Department is responsible for local road maintenance including plowing, sanding, grading, ditching etc. The entire service is related to the Services Related to a Highway service category as defined in the DCA.

TABLE B.4-1 HISTORICAL SERVICE LEVELS

The Public Works department has two major depots; one in Blackstock and one in Port Perry. The department also maintains several other buildings including an equipment depot, cold storage, sand and salt storage, and sand domes. The total replacement cost of all buildings is \$4.91 million.

Approximately 6.23 hectares of land is associated with the Public Works operations with a value of \$2.33 million. In total, the public works fleet inventory is valued at \$8.38 million. Minor furniture and equipment add an additional \$684,500 to the inventory.

The total value of the Public Works: Buildings & Fleet capital inventory is \$16.31 million. The fifteen-year historical average service level is \$552.98 per population and employment, and this, multiplied by the ten-year forecast growth in net population and employment, results in a maximum allowable funding envelope of \$1.32 million.

TABLE B.4-2 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF DEVELOPMENT CHARGES

The Public Works: Buildings & Fleet capital program is comprised of two parts: capital items related to buildings, land and furnishings; and capital items related to the acquisition of rolling stock. The ten-year development-related capital plan for Public Works amounts to \$2.78 million.

The buildings, land and furnishings component of the capital program relates to the construction of a salt storage facility in 2024 for \$780,000, a consolidated works yard in 2025 that will cost \$710,000 and a provision for additional indoor storage over the planning period would be needed – this project is valued at \$710,000. The rolling stock component of the capital program totals \$385,000 and relates to the acquisition of a sidewalk plow/sweeper, a loader snow blower attachment, and a pick-up truck.

Half of the works yard is considered replacement and removed from the calculation, so \$355,000 is carried forward to be DC eligible. A portion of the additional indoor storage project, \$714,000, is considered other development related costs and may be considered for recovery in subsequent DC by-laws. The remaining \$1.32 million is the 2024-2033 development-related DC eligible cost.

The development-related cost is allocated 75 per cent, or \$990,387, against new residential development, and 25 per cent, or \$330,129, against non-residential development. This yields a residential development charge of \$506.30 per capita and non-residential charge of \$9.13 per square metre.

SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS: BUILDINGS & FLEET				
15-year Hist.	2024-2033		Calculated	
Service Level	Growth-Related Capital Program		Development Charge	
\$/per pop&emp	Total	Net DC Recoverable	\$/capita	\$/sq.m
\$552.98	\$2,778,000	\$1,320,516	\$506.30	\$9.13

APPENDIX B.4
TABLE B.4-1

TOWNSHIP OF SCUGOG
INVENTORY OF CAPITAL ASSETS
ROLLING STOCK AND RELATED EQUIPMENT

VEHICLES By Type	# of Vehicles															UNIT COST (\$/Vehicle)	
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
JOHN DEERE 6420 TRACTOR & MOWER	1	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	\$225,000
JOHN DEERE 6130R TRACTOR & MOWER #5016075	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	\$225,000
2003 FORD 350 C/W PLOW, WING & BROOM	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	\$90,000
1994 HENDERSON STEAMER - WEST	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$22,000
2022 THOMPSON STEAMER #5022050	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$22,000
2013 WESTERN STAR, DUMP, PLOW, WING, COMBO 6X4 #5012087	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	\$320,000
2013 INTERN. DUMP, PLOW WING, COMBO 6X4 #5013086	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	\$320,000
2013 WESTERN STAR DUMP, PLOW WING COMBO 6X4 #5012088	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	\$320,000
2001 INTERNATIONAL DUMP, PLOW, WING COMBO 6X4	1	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	\$350,000
2002 INTERN. DUMP, PLOW, WING COMBO 6X4	1	1	1	1	1	1	1	1	-	-	-	-	-	-	-	-	\$350,000
2002 INTERN. DUMP, PLOW, WING, COMBO 6X4	1	1	1	1	1	1	1	1	-	-	-	-	-	-	-	-	\$350,000
2003 INTERNATIONAL DUMP, PLOW & WING	1	1	1	1	1	1	1	1	-	-	-	-	-	-	-	-	\$350,000
2003 INTERN. DUMP, PLOW, WING, COMBO 6X4	1	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	\$350,000
2004 INTERNATIONAL DUMP, PLOW, & WING 6X4	1	1	1	1	1	1	1	1	-	-	-	-	-	-	-	-	\$350,000
2014 WESTERN STAR DUMP, PLOW, WING, COMBO 6X4 #5014089	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	\$350,000
2005 INTERNATIONAL DUMP, PLOW & WING, COMBO 6X4	1	1	1	1	1	1	1	1	1	1	1	1	1	1	-	-	\$350,000
2020 INTERNATIONAL DUMP, PLOW & WING COMBO 6X4 #5020949	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$350,000
2007 INTERNATIONAL DUMP, PLOW & WING COMBO 6X4	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	\$350,000
2020 INTERNATIONAL DUMP, PLOW & WING COMBO 6X4 #5020950	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$350,000
2015 INTERNATIONAL DUMP, PLOW & WING COMBO 6X4 - SINGLE AXLE #5015091	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	\$350,000
SANDERS FOR 1 TON TRUCKS	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$350,000
2023 SANDER FOR 1 TON TRUCKS (WESTERN) #5023055	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$13,000
2008 JOHN DEERE 872D - MOTOR GRADER	1	1	1	1	1	1	1	1	1	1	1	1	1	1	-	-	\$534,000
2021 CAT 160 - MOTOR GRADER #5021006	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	\$534,000
2008 CAT 930H - FRONT LOADER	1	1	1	1	1	1	1	1	1	1	1	1	1	1	-	-	\$276,000
2022 CAT 930M - FRONT LOADER #5022022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$276,000
2006 CHEVY 3500 - ONE TON PICK UP	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	-	\$110,000
2022 DODGE 5500 - CREWCAB ONE TON PICKUP #5023052	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$110,000
2007 DODGE 2500 - 3/4 TON PICK UP	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	-	\$90,000
2022 DODGE 5500 - SINGLE CAB ONE TON PICKUP #5023054	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$110,000
TRACTOR/MOWER WITH ATTACHMENTS	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	\$269,439
2004 CAT 313C - HYDRAULIC WHEEL EXCAVATOR	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	\$269,439
2020 GRADALL XL3100V #5019945	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$553,000
2007 1/2 TON PICK UP	1	1	1	1	1	1	1	1	1	1	1	1	1	1	-	-	\$65,000
1/2 TON PICK UP	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	-	\$65,000
2003 FORD 350/CW PLOW, SANDER & BROOM	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	\$110,000
2010 JOHN DEERE 624K - FRONT LOADER #5010009	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$276,000
2008 FORD F150 - 1/2 TON PICK UP	1	1	1	1	1	1	1	1	1	1	1	1	1	1	-	-	\$65,000
2021 CHEVY 1500 #5022974	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$65,000



APPENDIX B.4
TABLE B.4-1

TOWNSHIP OF SCUGOG
INVENTORY OF CAPITAL ASSETS
ROLLING STOCK AND RELATED EQUIPMENT

VEHICLES By Type	# of Vehicles															UNIT COST (\$/Vehicle)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
MOTOR GRADER	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	\$534,000
1/2 TON PICK UP	1	1	1	1	1	1	1	1	1	-	-	-	-	-	-	\$65,000
2006 CAT 313C - HYDRAULIC WHEEL EXCAVATOR #5106076	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$320,000
1/2 TON PICK UP	1	1	1	1	1	1	1	1	1	-	-	-	-	-	-	\$65,000
WOOD CHIPPER #5006105	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$50,000
2004 THOMPSON STEAMER #5004799	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$22,000
TRAILER - #104 JENSON	-	-	-	-	-	1	1	1	1	1	1	-	-	-	-	\$12,000
2009 JOHN DEERE 872D - MOTOR GRADER	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	\$534,000
2019 CAT 160M3 #5019005	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$525,000
1/2 TON PICK UP	1	1	1	1	1	1	1	1	1	-	-	-	-	-	-	\$65,000
1/2 TON PICK UP	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	\$65,000
2013 FORD F250 - CREWCAB 3/4 TON PICK UP #5013090	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	\$110,000
2017 JOHN DEERE - MOTOR GRADER #5017097	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$534,000
2017 CHEVY 1500 - 1/2 TON PICK UP #5017098	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$65,000
2017 CHEVY 1500 - 1/2 TON PICKUP #5017099	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$65,000
2016 CHEVY 1500 - 1/2 TON PICKUP #5016096	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$65,000
2015 WESTERN STAR DUMP, PLOW, WING, COMBO #5015093	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	\$350,000
2015 WESTERN STAR DUMP, PLOW, WING, COMBO #5015101	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$350,000
2015 WESTERN STAR DUMP, PLOW, WING, COMBO #5015102	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$350,000
2015 WESTERN STAR DUMP, PLOW, WING, COMBO #5015103	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$350,000
2016 Ford F550 - CREW CAB ONE TON #5016094	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	\$110,000
2015 FORD F550 - CREWCAB ONE TON #5015729	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	\$110,000
2018 WESTERN STAR DUMP - SINGLE AXLE #5018107	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$257,000
2018 HOT BOX PATCHER #5018109	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$60,000
TRAILER	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	\$12,000
2018 WEBERLAIN - TANDEM AXLE TRAILER #5017106	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$12,000
TRAILER	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	\$12,000
2020 WEBERLAIN - TANDEM AXLE TRAILER #5020051	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$12,000
WORKS WATER TANK	2	2	2	2	2	2	2	2	2	2	2	2	3	3	3	\$40,000
Total (#)	34	35	36	36	41	38	41	40	40	41	39	38	40	39	39	
Total (\$000)	\$6,814.9	\$7,090.9	\$7,440.9	\$7,440.9	\$8,860.9	\$8,073.9	\$8,883.9	\$8,293.9	\$8,477.9	\$8,729.9	\$8,439.4	\$8,373.0	\$8,947.0	\$8,698.0	\$8,381.0	



APPENDIX B.4
TABLE B.4-1

TOWNSHIP OF SCUGOG
INVENTORY OF CAPITAL ASSETS
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS: BUILDINGS & FLEET

BUILDINGS Depot Name	Total Value of Buildings														
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Blackstock Depot	\$1,104,000	\$1,104,000	\$1,104,000	\$1,104,000	\$1,104,000	\$1,104,000	\$1,104,000	\$1,104,000	\$1,104,000	\$1,104,000	\$1,104,000	\$1,104,000	\$1,104,000	\$1,104,000	\$1,104,000
Port Perry Depot	\$1,529,000	\$1,529,000	\$1,529,000	\$1,529,000	\$1,529,000	\$1,529,000	\$1,529,000	\$1,529,000	\$1,529,000	\$1,529,000	\$1,529,000	\$1,529,000	\$1,529,000	\$1,529,000	\$1,529,000
Port Perry Storage Shed	\$367,000	\$367,000	\$367,000	\$367,000	\$367,000	\$367,000	\$367,000	\$367,000	\$367,000	\$367,000	\$367,000	\$367,000	\$367,000	\$367,000	\$367,000
Equipment Depot, Scugog Island	\$63,000	\$63,000	\$63,000	\$63,000	\$63,000	\$63,000	\$63,000	\$63,000	\$63,000	\$63,000	\$63,000	\$63,000	\$63,000	\$63,000	\$63,000
Cold Storage Building, Reg Rd. 8	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
Blackstock Sand and Salt Storage	\$903,000	\$903,000	\$903,000	\$903,000	\$903,000	\$903,000	\$903,000	\$903,000	\$903,000	\$903,000	\$903,000	\$903,000	\$903,000	\$903,000	\$903,000
Port Perry Sand Storage Dome	\$903,000	\$903,000	\$903,000	\$903,000	\$903,000	\$903,000	\$903,000	\$903,000	\$903,000	\$903,000	\$903,000	\$903,000	\$903,000	\$903,000	\$903,000
Total (\$000)	\$4,909	\$4,909	\$4,909	\$4,909	\$4,909	\$4,909	\$4,909	\$4,909	\$4,909	\$4,909	\$4,909	\$4,909	\$4,909	\$4,909	\$4,909

LAND	# of Hectares															UNIT COST (\$/ha)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Blackstock Depot	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	
Port Perry Depot	4.41	4.41	4.41	4.41	4.41	4.41	4.41	4.41	4.41	4.41	4.41	4.41	4.41	4.41	4.41	
Equipment Depot, Scugog Island	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	
Cold Storage Building, Reg Rd. 8	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	
Total (ha)	6.23	6.23	6.23	6.23	6.23	6.23	6.23	6.23	6.23	6.23	6.23	6.23	6.23	6.23	6.23	
Total (\$000)	\$2,334.5	\$2,334.5	\$2,334.5	\$2,334.5	\$2,334.5	\$2,334.5	\$2,334.5	\$2,334.5	\$2,334.5	\$2,334.5	\$2,334.5	\$2,334.5	\$2,334.5	\$2,334.5	\$2,334.5	

FURNITURE AND EQUIPMENT	Total Value of Furniture and Equipment														
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Public works radio equipment	\$215,100	\$215,100	\$215,100	\$215,100	\$215,100	\$215,100	\$215,100	\$215,100	\$215,100	\$215,100	\$215,100	\$215,100	\$215,100	\$215,100	\$215,100
Public works tools Blackstock depot	\$234,700	\$234,700	\$234,700	\$234,700	\$234,700	\$234,700	\$234,700	\$234,700	\$234,700	\$234,700	\$234,700	\$234,700	\$234,700	\$234,700	\$234,700
Public works tools Port Perry depot	\$234,700	\$234,700	\$234,700	\$234,700	\$234,700	\$234,700	\$234,700	\$234,700	\$234,700	\$234,700	\$234,700	\$234,700	\$234,700	\$234,700	\$234,700
Total (\$000)	\$684.5	\$684.5	\$684.5	\$684.5	\$684.5	\$684.5	\$684.5	\$684.5	\$684.5	\$684.5	\$684.5	\$684.5	\$684.5	\$684.5	\$684.5

ROLLING STOCK & RELATED EQUIPMENT	Total Value of Rolling Stock and Related Equipment														
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Total Rolling Stock	\$6,814,878	\$7,090,878	\$7,440,878	\$7,440,878	\$8,860,878	\$8,073,878	\$8,883,878	\$8,293,878	\$8,477,878	\$8,729,878	\$8,439,439	\$8,373,000	\$8,947,000	\$8,698,000	\$8,381,000
Total (\$000)	\$6,814.9	\$7,090.9	\$7,440.9	\$7,440.9	\$8,860.9	\$8,073.9	\$8,883.9	\$8,293.9	\$8,477.9	\$8,729.9	\$8,439.4	\$8,373.0	\$8,947.0	\$8,698.0	\$8,381.0



**APPENDIX B.4
TABLE B.4-1**

**TOWNSHIP OF SCUGOG
CALCULATION OF SERVICE LEVELS
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS: BUILDINGS & FLEET**

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Historic Population	21,517	21,543	21,569	21,579	21,589	21,599	21,609	21,617	21,610	21,603	21,596	21,589	21,581	21,739	21,898
Historic Employment	6,417	6,609	6,808	6,965	7,126	7,290	7,458	7,630	7,755	7,882	8,011	8,142	8,276	8,325	8,374
Historic Population & Employment	27,934	28,152	28,377	28,544	28,715	28,889	29,067	29,247	29,365	29,485	29,607	29,731	29,857	30,064	30,272

INVENTORY SUMMARY (\$000)

Buildings	\$4,909.0	\$4,909.0	\$4,909.0	\$4,909.0	\$4,909.0	\$4,909.00	\$4,909.00	\$4,909.00	\$4,909.00	\$4,909.00	\$4,909.00	\$4,909.00	\$4,909.00	\$4,909.00	\$4,909.00
Land	\$2,334.5	\$2,334.5	\$2,334.5	\$2,334.5	\$2,334.5	\$2,334.47	\$2,334.47	\$2,334.47	\$2,334.47	\$2,334.47	\$2,334.47	\$2,334.47	\$2,334.47	\$2,334.47	\$2,334.47
Furniture And Equipment	\$684.5	\$684.5	\$684.5	\$684.5	\$684.5	\$684.50	\$684.50	\$684.50	\$684.50	\$684.50	\$684.50	\$684.50	\$684.50	\$684.50	\$684.50
Rolling Stock & Related Equipment	\$6,814.9	\$7,090.9	\$7,440.9	\$7,440.9	\$8,860.9	\$8,073.88	\$8,883.88	\$8,293.88	\$8,477.88	\$8,729.88	\$8,439.44	\$8,373.00	\$8,947.00	\$8,698.00	\$8,381.00
Total (\$000)	\$14,742.8	\$15,018.8	\$15,368.8	\$15,368.8	\$16,788.8	\$16,001.8	\$16,811.8	\$16,221.8	\$16,405.8	\$16,657.8	\$16,367.4	\$16,301.0	\$16,875.0	\$16,626.0	\$16,309.0

SERVICE LEVEL (\$/pop+empl)

																Average Service Level
Buildings	\$175.74	\$174.37	\$172.99	\$171.98	\$170.96	\$169.93	\$168.89	\$167.85	\$167.17	\$166.49	\$165.81	\$165.11	\$164.41	\$163.28	\$162.16	\$168.48
Land	\$83.57	\$82.92	\$82.27	\$81.78	\$81.30	\$80.81	\$80.31	\$79.82	\$79.50	\$79.17	\$78.85	\$78.52	\$78.19	\$77.65	\$77.12	\$80.12
Furniture And Equipment	\$24.50	\$24.31	\$24.12	\$23.98	\$23.84	\$23.69	\$23.55	\$23.40	\$23.31	\$23.22	\$23.12	\$23.02	\$22.93	\$22.77	\$22.61	\$23.49
Rolling Stock & Related Equipment	\$243.96	\$251.88	\$262.22	\$260.68	\$308.58	\$279.48	\$305.63	\$283.58	\$288.71	\$296.08	\$285.05	\$281.63	\$299.66	\$289.32	\$276.86	\$280.89
Total (\$/pop+empl)	\$527.77	\$533.49	\$541.60	\$538.43	\$584.67	\$553.91	\$578.38	\$554.65	\$558.69	\$564.96	\$552.82	\$548.28	\$565.19	\$553.02	\$538.75	\$552.98

**TOWNSHIP OF SCUGOG
CALCULATION OF MAXIMUM ALLOWABLE
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS: BUILDINGS & FLEET**

15-Year Funding Envelope Calculation	
15 Year Average Service Level (2009-2023)	\$552.98
Net Growth in Population + Employment 2024 - 2033	2,388
Maximum Allowable Funding Envelope	\$1,320,516



APPENDIX B.4
TABLE B.4-2

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

Service	Project Description	Timing	Gross Project Cost	Grants/ Subsidies/ Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
						BTE (%)	Replacement & BTE Shares		Available DC Reserves	2024-2033	Other Dev. Related
4.0 SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS: BUILDINGS & FLEET											
4.1 Buildings, Land & Furnishings											
4.1.1	Salt Storage Facility	2024 - 2024	\$ 780,000	\$ -	\$ 780,000	0%	\$ -	\$ 780,000	\$ 388,577	\$ 391,423	\$ -
4.1.2	Consolidated Works Yard	2025 - 2025	\$ 710,000	\$ -	\$ 710,000	50%	\$ 355,000	\$ 355,000	\$ -	\$ 355,000	\$ -
4.2.3	Provision for Additional Indoor Storage	2024 - 2033	\$ 903,000	\$ -	\$ 903,000	0%	\$ -	\$ 903,000	\$ -	\$ 189,093	\$ 713,907
Subtotal Buildings, Land & Furnishings			\$ 2,393,000	\$ -	\$ 2,393,000		\$ 355,000	\$ 2,038,000	\$ 388,577	\$ 935,516	\$ 713,907
4.2 Rolling Stock											
4.2.1	Sidewalk Plow/Sweeper	2024 - 2024	\$ 105,000	\$ -	\$ 105,000	0%	\$ -	\$ 105,000	\$ -	\$ 105,000	\$ -
4.2.2	Loader Snow Blower Attachment	2025 - 2025	\$ 215,000	\$ -	\$ 215,000	0%	\$ -	\$ 215,000	\$ -	\$ 215,000	\$ -
4.2.3	Pick-up Truck	2028 - 2028	\$ 65,000	\$ -	\$ 65,000	0%	\$ -	\$ 65,000	\$ -	\$ 65,000	\$ -
Subtotal Rolling Stock			\$ 385,000	\$ -	\$ 385,000		\$ -	\$ 385,000	\$ -	\$ 385,000	\$ -
TOTAL SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS: BUILDINGS & FLEET			\$ 2,778,000	\$ -	\$ 2,778,000		\$ 355,000	\$ 2,423,000	\$ 388,577	\$ 1,320,516	\$ 713,907

Residential Development Charge Calculation		
Residential Share of 2024-2033 Growth-Related Capital Program	75%	\$990,387
10 Year Growth in Population in New Units		1,956
Unadjusted Development Charge Per Capita (\$)		\$506.30
Non-Residential Development Charge Calculation		
Non-Residential Share of 2024-2033 Growth-Related Capital Program	25%	\$330,129
10 Year Growth in Square Metres		36,170
Unadjusted Development Charge Per sq. m (\$)		\$9.13

2024 - 2033 Net Funding Envelope	\$1,320,516
Uncommitted Reserve Fund Balance	
Balance as at December 31, 2023	\$388,577

APPENDIX B.5

BY-LAW ENFORCEMENT AND COURT SERVICES

APPENDIX B.5: BY-LAW ENFORCEMENT AND COURT SERVICES

As permitted under the DCA, By-law Enforcement and Provincial Court Services are included in for recovery from DCs. In the Township of Scugog, this includes enforcement of Animal Control By-laws. The Township of Scugog and the Township of Uxbridge provide shared Animal Control services for both municipalities. The funding of this service is split evenly between the two Townships. In order to replace the existing outdated facility, Animal Control service plans to construct a new facility.

TABLE B.5-1 HISTORICAL SERVICE LEVELS

The Animal Control service operates out of one 1,700 square foot facility with a replacement cost of \$1.03 million, of which \$517,100 is Scugog's share. Land for the facility totals 0.12 hectares with a value of \$90,000, of which \$45,000 is Scugog's share. The replacement cost of eligible equipment is \$29,100 and vehicles add another \$210,000 to the inventory. After deducting Uxbridge's share of the inventory, Scugog's share of the replacement cost of the 2023 inventory of capital assets is \$734,100. Scugog's share of the average historical service level over fifteen years is \$31.75 per capita. The historical service level is multiplied by the forecast ten-year net population growth (1,784) to result in a maximum allowable funding envelope of \$56,642.

TABLE B.5-2 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF DEVELOPMENT CHARGES

The 2024-2033 development-related capital program totals \$1.20 million and reflects the Township's share of the gross costs. Note, the share of costs funded through fundraising and has already been deducted from the gross total, therefore, \$1.20 million remains as the net municipal cost. Recognizing that the new animal shelter will result in the existing shelter to close, a replacement share has been determined relative to the size of the current facility being decommissioned, as a result, \$467,655 has been netted off. The current uncommitted reserve fund balance further reduces this figure by \$17,300. A share in the amount of \$655,100 is deemed to be other development related costs and it may be examined for recovery in the next DC by-law update, subject to service level restrictions.

The remaining \$56,642 will be funded through development charges over the period of 2024 to 2033 and has been included in the DC rate calculations. The ten-year development-related net capital cost is entirely allocated to residential development. The resulting charge is \$28.96 per capita.

BYLAW ENFORCEMENT & COURT SERVICES				
15-year Hist.	2024-2033		Calculated	
Service Level	Growth-Related Capital Program		Development Charge	
\$/per capita	Total	Net DC Recoverable	\$/capita	\$/sq.m
\$31.75	\$1,196,610	\$56,642	\$28.96	\$0.00

APPENDIX B.5
TABLE B.5-1

TOWNSHIP OF SCUGOG
INVENTORY OF CAPITAL ASSETS
BYLAW ENFORCEMENT & COURT SERVICES

BUILDINGS Facility	# of Square Feet															UNIT COST (\$/sq. ft.)	
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
Animal Control Facility	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	\$600
Additional Air Conditioning	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	
Additional Air Conditioning	\$10,100	\$10,100	\$10,100	\$10,100	\$10,100	\$10,100	\$10,100	\$10,100	\$10,100	\$10,100	\$10,100	\$10,100	\$10,100	\$10,100	\$10,100	\$10,100	
Total (sq.ft.)	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	
Total (\$000)	\$1,034.1	\$1,034.1	\$1,034.1	\$1,034.1	\$1,034.1	\$1,034.1	\$1,034.1	\$1,034.1	\$1,034.1	\$1,034.1	\$1,034.1	\$1,034.1	\$1,034.1	\$1,034.1	\$1,034.1	\$1,034.1	
Total Scugog Share (\$000)	\$517.1	\$517.1	\$517.1	\$517.1	\$517.1	\$517.1	\$517.1	\$517.1	\$517.1	\$517.1	\$517.1	\$517.1	\$517.1	\$517.1	\$517.1	\$517.1	

LAND Facility	# of Hectares															UNIT COST (\$/ha)	
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
Animal Control Facility	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	\$750,000
Total (hectares)	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	
Total (\$000)	\$90.0	\$90.0	\$90.0	\$90.0	\$90.0	\$90.0	\$90.0	\$90.0	\$90.0	\$90.0	\$90.0	\$90.0	\$90.0	\$90.0	\$90.0	\$90.0	
Total Scugog Share (\$000)	\$45.0	\$45.0	\$45.0	\$45.0	\$45.0	\$45.0	\$45.0	\$45.0	\$45.0	\$45.0	\$45.0	\$45.0	\$45.0	\$45.0	\$45.0	\$45.0	

FURNITURE & EQUIPMENT	Total Value of Furniture and Equipment															
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Total Furniture and Equipment	\$21,410	\$24,551	\$29,096	\$29,096	\$29,096	\$29,096	\$29,096	\$29,096	\$29,096	\$29,096	\$29,096	\$29,096	\$29,096	\$29,096	\$29,096	\$29,096
Total (\$000)	\$21.4	\$24.6	\$29.1	\$29.1	\$29.1	\$29.1	\$29.1	\$29.1	\$29.1	\$29.1	\$29.1	\$29.1	\$29.1	\$29.1	\$29.1	\$29.1
Total Scugog Share (\$000)	\$10.7	\$12.3	\$14.5	\$14.5	\$14.5	\$14.5	\$14.5	\$14.5	\$14.5	\$14.5	\$14.5	\$14.5	\$14.5	\$14.5	\$14.5	\$14.5

ANIMAL ROLLING STOCK Type of Collection	Total Value of Rolling Stock															UNIT COST (\$/item)	
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
Van 601	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	-	\$52,500
Van 602	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	\$52,500
Transit	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$52,500
Total (#)	1	1	1	1	2	1	1	1	1	1	1	1	2	2	2	2	
Total (\$000)	\$52.5	\$52.5	\$52.5	\$52.5	\$105.0	\$52.5	\$52.5	\$52.5	\$52.5	\$52.5	\$52.5	\$52.5	\$52.5	\$105.0	\$105.0	\$105.0	
Total Scugog Share (\$000)	\$26.3	\$26.3	\$26.3	\$26.3	\$52.5	\$26.3	\$26.3	\$26.3	\$26.3	\$26.3	\$26.3	\$26.3	\$26.3	\$52.5	\$52.5	\$52.5	

BY-LAW ENFORCEMENT ROLLING STOCK Type of Collection	Total Value of Rolling Stock															UNIT COST (\$/item)	
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
Half Ton Truck (Dodge Ram)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$60,000
Canyon	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	-	\$30,000
Ford Escape	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$45,000
Escape	1	1	1	1	1	1	1	1	1	-	-	-	-	-	-	-	\$45,000
Total (#)	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	
Total (\$000)	\$75.0	\$75.0	\$75.0	\$75.0	\$75.0	\$75.0	\$75.0	\$75.0	\$75.0	\$75.0	\$75.0	\$75.0	\$75.0	\$75.0	\$75.0	\$105.0	

Note: Animal Control is a joint service with the Township of Uxbridge

Scugog: 50%

Uxbridge: 50%



**APPENDIX B.5
TABLE B.5-1**

**TOWNSHIP OF SCUGOG
CALCULATION OF SERVICE LEVELS
BYLAW ENFORCEMENT & COURT SERVICES**

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Historic Population	21,517	21,543	21,569	21,579	21,589	21,599	21,609	21,617	21,610	21,603	21,596	21,589	21,581	21,739	21,898

INVENTORY SUMMARY (\$000)

Buildings	\$517.1	\$517.1	\$517.1	\$517.1	\$517.1	\$517.1	\$517.1	\$517.1	\$517.1	\$517.1	\$517.1	\$517.1	\$517.1	\$517.1	\$517.1
Land	\$45.0	\$45.0	\$45.0	\$45.0	\$45.0	\$45.0	\$45.0	\$45.0	\$45.0	\$45.0	\$45.0	\$45.0	\$45.0	\$45.0	\$45.0
Furniture & Equipment	\$10.7	\$12.3	\$14.5	\$14.5	\$14.5	\$14.5	\$14.5	\$14.5	\$14.5	\$14.5	\$14.5	\$14.5	\$14.5	\$14.5	\$14.5
Animal Rolling Stock	\$26.3	\$26.3	\$26.3	\$26.3	\$52.5	\$26.3	\$26.3	\$26.3	\$26.3	\$26.3	\$26.3	\$26.3	\$52.5	\$52.5	\$52.5
By-Law Enforcement Rolling Stock	\$75.0	\$75.0	\$75.0	\$75.0	\$75.0	\$75.0	\$75.0	\$75.0	\$75.0	\$75.0	\$75.0	\$75.0	\$75.0	\$75.0	\$105.0
Total (\$000)	\$674.0	\$675.6	\$677.8	\$677.8	\$704.1	\$677.8	\$677.8	\$677.8	\$677.8	\$677.8	\$677.8	\$677.8	\$704.1	\$704.1	\$734.1

SERVICE LEVEL (\$/capita)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Average Service Level
Buildings	\$24.03	\$24.00	\$23.97	\$23.96	\$23.95	\$23.94	\$23.93	\$23.92	\$23.93	\$23.93	\$23.94	\$23.95	\$23.96	\$23.78	\$23.61	\$23.92
Land	\$2.09	\$2.09	\$2.09	\$2.09	\$2.08	\$2.08	\$2.08	\$2.08	\$2.08	\$2.08	\$2.08	\$2.08	\$2.09	\$2.07	\$2.05	\$2.08
Furniture & Equipment	\$0.50	\$0.57	\$0.67	\$0.67	\$0.67	\$0.67	\$0.67	\$0.67	\$0.67	\$0.67	\$0.67	\$0.67	\$0.67	\$0.67	\$0.66	\$0.65
Animal Rolling Stock	\$1.22	\$1.22	\$1.22	\$1.22	\$2.43	\$1.22	\$1.21	\$1.21	\$1.21	\$1.22	\$1.22	\$1.22	\$1.22	\$2.43	\$2.42	\$2.40
By-Law Enforcement Rolling Stock	\$3.49	\$3.48	\$3.48	\$3.48	\$3.47	\$3.47	\$3.47	\$3.47	\$3.47	\$3.47	\$3.47	\$3.47	\$3.47	\$3.48	\$3.45	\$4.79
Total (\$/capita)	\$31.33	\$31.36	\$31.43	\$31.42	\$32.60	\$31.38	\$31.36	\$31.35	\$31.36	\$31.37	\$31.38	\$31.39	\$32.63	\$32.39	\$33.51	\$31.75

**TOWNSHIP OF SCUGOG
CALCULATION OF MAXIMUM ALLOWABLE
BYLAW ENFORCEMENT & COURT SERVICES**

15-Year Funding Envelope Calculation	
15 Year Average Service Level (2009-2023)	\$31.75
Net Growth in Population 2024 - 2033	1,784
Maximum Allowable Funding Envelope	\$56,642

APPENDIX B.5
TABLE B.5-2

TOWNSHIP OF SCUGOG
DEVELOPMENT-RELATED CAPITAL PROGRAM
BYLAW ENFORCEMENT & COURT SERVICES

Service	Project Description	Timing	Gross Project Cost	Grants/ Subsidies/ Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
						BTE (%)	Replacement & BTE Shares		Available DC Reserves	2024 - 2033	Other Dev. Related
5.0 BYLAW ENFORCEMENT & COURT SERVICES											
5.1 By-law Enforcement											
5.1.1	Workstations at Township Offices	2024 - 2024	\$ 7,500	\$ -	\$ 7,500	0%	\$ -	\$ 7,500	\$ 7,500	\$ -	\$ -
5.1.2	New Animal Shelter (Scugog Share of Costs)	2024 - 2033	\$ 1,086,610	\$ -	\$ 1,086,610	43%	\$ 467,655	\$ 618,955	\$ 9,800	\$ 56,642	\$ 552,513
5.1.3	Buy-out Uxbridge Share	2024 - 2033	\$ 99,000	\$ -	\$ 99,000	0%	\$ -	\$ 99,000	\$ -	\$ -	\$ 99,000
5.1.4	Additional Enforcement Officers (Equipment)	2024 - 2033	\$ 3,500	\$ -	\$ 3,500	0%	\$ -	\$ 3,500	\$ -	\$ -	\$ 3,500
TOTAL BYLAW ENFORCEMENT & COURT SERVICES			\$ 1,196,610	\$ -	\$ 1,196,610		\$ 467,655	\$ 728,955	\$ 17,300	\$ 56,642	\$ 655,013

Residential Development Charge Calculation		
Residential Share of 2024-2033 Growth-Related Capital Program	100%	\$56,642
10 Year Growth in Population in New Units		1,956
Unadjusted Development Charge Per Capita (\$)		\$28.96
Non-Residential Development Charge Calculation		
Non-Residential Share of 2024-2033 Growth-Related Capital Program	0%	\$ -
10 Year Growth in Square Metres		36,170
Unadjusted Development Charge Per sq. m (\$)		\$0.00

2024 - 2033 Net Funding Envelope	\$56,642
Uncommitted Reserve Fund Balance Balance as at December 31, 2023	\$17,300

APPENDIX B.6

DEVELOPMENT-RELATED STUDIES

APPENDIX B.6: DEVELOPMENT-RELATED STUDIES

As of December 13, 2023, the Minister of Municipal Affairs and Housing has indicated further consultation to inform further potential changes to the DCA, one of which is related to a review of the removal of development related studies from recovery under the DCA. At the time of publishing this DC Background Study, studies have not yet been re-instated as an eligible capital cost, but in anticipation of a change of legislation, a Development Related Studies capital program has been included in this DC Background Study.

TABLE B.6-1 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF DEVELOPMENT CHARGES

The 2024–2033 development-related gross cost for Studies is \$836,000 and includes for Development Charges updates, Official Plan updates, Zoning By-law updates, and other planning studies have been included.

Recognizing that not all studies under this service are entirely necessitated by new development in the Township, benefit to existing shares have been identified and reduced from the net municipal costs. In total, the benefit to existing shares amount to \$241,000 and this amount will not be recovered through development charges. The Township has an uncommitted reserve fund of \$141,900 which is applied towards the projects.

The remaining amount of \$428,100 is eligible for development charges funding in the 10-year planning period. This amount is included in the development charge calculation and is allocated 75%, or \$321,045 to the residential sector and 25%, or \$107,015 to the non-residential sector based on shares of 10-year growth in net population and employment. The resulting per capita charge is \$164.12. The non-residential charge is \$2.96 per square metre.

The following table summarizes the calculation of the Development-Related Studies development charge.

DEVELOPMENT RELATED STUDIES			
2024-2033		Calculated	
Growth-Related Capital Program		Development Charge	
Total	Net DC Recoverable	\$/capita	\$/sq.m
\$836,000	\$428,060	\$164.12	\$2.96

APPENDIX B.6
TABLE B.6-1

TOWNSHIP OF SCUGOG
DEVELOPMENT-RELATED CAPITAL PROGRAM
DEVELOPMENT RELATED STUDIES

Service	Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
						BTE (%)	Replacement & BTE Shares		Available DC Reserves	2024 - 2033	Other Dev. Related
6.0 DEVELOPMENT RELATED STUDIES											
6.1 Development-Related Studies											
6.1.1	Official Plan Review	2024 - 2033	\$ 282,000	\$ -	\$ 282,000	50%	\$ 141,000	\$ 141,000	\$ 141,000	\$ -	\$ -
6.1.2	Housing Study	2024 - 2033	\$ 64,000	\$ -	\$ 64,000	0%	\$ -	\$ 64,000	\$ 940	\$ 63,060	\$ -
6.1.3	5-Year Zoning Review	2024 - 2033	\$ 100,000	\$ -	\$ 100,000	50%	\$ 50,000	\$ 50,000	\$ -	\$ 50,000	\$ -
6.1.4	Development Charges Study	2024 - 2033	\$ 30,000	\$ -	\$ 30,000	0%	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -
6.1.5	5-Year Zoning Review	2024 - 2033	\$ 100,000	\$ -	\$ 100,000	50%	\$ 50,000	\$ 50,000	\$ -	\$ 50,000	\$ -
6.1.6	Development Charges Study	2024 - 2033	\$ 30,000	\$ -	\$ 30,000	0%	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -
6.1.7	CIP - Employment Lands	2024 - 2033	\$ 30,000	\$ 25,000	\$ 5,000	0%	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -
6.1.8	Various Growth-Related Studies	2024 - 2033	\$ 200,000	\$ -	\$ 200,000	0%	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ -
TOTAL DEVELOPMENT RELATED STUDIES			\$ 836,000	\$ 25,000	\$ 811,000		\$ 241,000	\$ 570,000	\$ 141,940	\$ 428,060	\$ -

Residential Development Charge Calculation			
Residential Share of 2024-2033 Growth-Related Capital Program	75%	\$	\$321,045
10 Year Growth in Population in New Units			1,956
Unadjusted Development Charge Per Capita (\$)			\$164.12
Non-Residential Development Charge Calculation			
Non-Residential Share of 2024-2033 Growth-Related Capital Program	25%	\$	107,015
10 Year Growth in Square Metres			36,170
Unadjusted Development Charge Per sq. m (\$)			\$2.96

Uncommitted Reserve Fund Balance	
Balance as at December 31, 2023	\$141,940

APPENDIX C
TOWNSHIP ENGINEERING
TECHNICAL APPENDIX

APPENDIX C – TOWNSHIP ENGINEERING

TECHNICAL APPENDIX

This appendix provides the detailed analysis undertaken to establish the development charge rates for the Township Engineering service category in Scugog. This service category includes Services Related to a Highway and Storm Water Drainage Infrastructure. This capital program consists of road and related work, sidewalks and multi-use trails, storm water management, intersection improvements and other infrastructure.

The capital planning and management of all infrastructure projects in the Township of Scugog is carried out by the Public Works and Infrastructure Services. This section was informed by the work completed for the Township by Paradigm Transportation Solutions Limited for the 2019 DC Study and updated with more recent costing where available.

The development-related Township Engineering service category infrastructure projects are required to service the demands of new development up to 2033. This forecast is discussed in more detail in Appendix A.

The following tables set out the 2024 to 2033 development-related capital forecast and the calculation of the development charges for the Township Engineering service category. The projects identified in the capital program are required to service the demands of new development between 2024 and 2033, subject to annual capital budget reviews.

TABLE C.1 HISTORICAL SERVICE LEVELS

Table C.1 demonstrates that the Township's current transportation and storm water drainage infrastructure comprise of about 414 kilometers of roadway with a replacement value of approximately \$691.91 million, sidewalks with a replacement value of approximately \$19.67 million, and bridges, culverts and streetlights with a replacement value of approximately \$51.93 million in 2023. This produces a fifteen-year historical service level of \$24,211.27 per population and employment. The resulting maximum allowable funding envelope is \$57.82 million ($\$24,211.27 \times 2,388$ net population and employment growth over the planning horizon to 2033).

TABLE C.2 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF DEVELOPMENT CHARGES

The total cost of the Township Engineering service category capital program is \$41.60 million and provides for the undertaking of projects throughout the Township. Individual project costs were estimated using representative benchmark unit prices derived from recent construction tenders received by the municipality.

The entire \$41.60 million development-related capital program is not to be fully recovered from future development charges. Grants or subsidies make up \$4.56 million for the Lake Scugog enhancement project and developer contributions to a stormwater management pond in the Port Perry Employment Area. Approximately \$19.39 million of the program has been identified as a non-growth or benefit to existing share. Existing available development charges reserve funds of \$2.39 million will be used to offset the cost of the program. Two projects, Whitfield Road (road work) and Old Simcoe Road and King Street (intersection improvement), are deemed to benefit development beyond 2033 and therefore their cost attributable to post period development of \$1.09 million has been netted off the DC shares in the 2024-2033 period.

The result is a development-related and DC recoverable share of the capital program of \$14.17 million. The development-related cost has been allocated 75 per cent (\$10.62 million) to new residential development and 25 per cent (\$3.54 million) to new non-residential development. The allocation of costs is based on shares of population and employment growth over the planning period. The \$10.62 million residential share divided by the forecast increase in population in new units to 2033 (1,956) results in a per capita charge of \$5,431.52 and the non-residential share of \$3.54 million divided by the growth in square metres of floor space (36,170) results in a per square metre charge of \$97.92.

The non-residential share of the Township Engineering service category charge has been calculated separately for three types of development – industrial, commercial and institutional. The capital program costs were split according to each use's share of total place of work employment growth to 2033 (details in Appendix A).

The resulting non-residential rates are:

- Industrial Charge: \$71.93 per square metre
- Commercial Charge: \$200.72 per square metre
- Institutional Charge: \$135.03 per square metre

**APPENDIX C
TABLE C-1**

**TOWNSHIP OF SCUGOG
INVENTORY OF CAPITAL ASSETS
TOWNSHIP ENGINEERING**

ROADS Type of Road	# of Kilometres															UNIT COST (\$/km)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
All Roads	409	411	412	412	412	-	-	-	-	-	-	-	-	-	-	\$1,313,000
Hard Surface	-	-	-	-	-	220	220	220	220	220	220	220	220	224	224	\$2,127,000
Gravel Surface	-	-	-	-	-	192	192	192	192	192	192	192	192	190	190	\$1,134,000
Total (km)	409	411	412	412	412	412	412	412	412	412	412	412	412	414	414	
Total (\$000)	\$537,017.0	\$539,643.0	\$541,218.6	\$541,218.6	\$541,218.6	\$685,668.0	\$685,668.0	\$685,668.0	\$685,668.0	\$685,668.0	\$685,668.0	\$685,668.0	\$685,668.0	\$691,908.0	\$691,908.0	

MULTI-USE PATHS Type of Road	# of Kilometres															UNIT COST (\$/km)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Sidewalks	54	55	55	55	56	56	56	56	56	56	56	56	56	66	66	\$298,000
Total (km)	54	55	55	55	56	56	56	56	56	56	56	56	56	66	66	
Total (\$000)	\$16,136.3	\$16,262.3	\$16,392.2	\$16,488.7	\$16,587.5	\$16,688.0	\$16,688.0	\$16,688.0	\$16,688.0	\$16,688.0	\$16,688.0	\$16,688.0	\$16,688.0	\$19,668.0	\$19,668.0	

BRIDGES & CULVERTS Type of Road	# of Units															UNIT COST (\$/unit)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Bridges & Culverts	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	\$2,127,000
Total (#)	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	
Total (\$000)	\$51,048.0	\$51,048.0	\$51,048.0	\$51,048.0	\$51,048.0	\$51,048.0	\$51,048.0	\$51,048.0	\$51,048.0	\$51,048.0	\$51,048.0	\$51,048.0	\$51,048.0	\$51,048.0	\$51,048.0	

STREETLIGHTS Type of Road	# of Units															UNIT COST (\$/unit)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Cobrahead	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	\$500
Decorative	267	267	267	267	267	267	267	267	267	267	267	267	267	267	267	\$600
Total (#)	1,706	1,706	1,706	1,706	1,706	1,706	1,706	1,706	1,706	1,706	1,706	1,706	1,706	1,706	1,706	
Total (\$000)	\$879.7	\$879.7	\$879.7	\$879.7	\$879.7	\$879.7	\$879.7	\$879.7	\$879.7	\$879.7	\$879.7	\$879.7	\$879.7	\$879.7	\$879.7	

APPENDIX C
TABLE C-1

TOWNSHIP OF SCUGOG
CALCULATION OF SERVICE LEVELS
TOWNSHIP ENGINEERING

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Historic Population	21,517	21,543	21,569	21,579	21,589	21,599	21,609	21,617	21,610	21,603	21,596	21,589	21,581	21,739	21,898
Historic Employment	6,417	6,609	6,808	6,965	7,126	7,290	7,458	7,630	7,755	7,882	8,011	8,142	8,276	8,325	8,374
Historic Population+Employment	27,934	28,152	28,377	28,544	28,715	28,889	29,067	29,247	29,365	29,485	29,607	29,731	29,857	30,064	30,272

INVENTORY SUMMARY (\$000)

Roads	\$537,017	\$539,643	\$541,219	\$541,219	\$541,219	\$685,668	\$685,668	\$685,668	\$685,668	\$685,668	\$685,668	\$685,668	\$685,668	\$691,908	\$691,908
Multi-Use Paths	\$16,136	\$16,262	\$16,392	\$16,489	\$16,587	\$16,688	\$16,688	\$16,688	\$16,688	\$16,688	\$16,688	\$16,688	\$16,688	\$19,668	\$19,668
Bridges & Culverts	\$51,048	\$51,048	\$51,048	\$51,048	\$51,048	\$51,048	\$51,048	\$51,048	\$51,048	\$51,048	\$51,048	\$51,048	\$51,048	\$51,048	\$51,048
Streetlights	\$880	\$880	\$880	\$880	\$880	\$880	\$880	\$880	\$880	\$880	\$880	\$880	\$880	\$880	\$880
Total (\$000)	\$605,081	\$607,833	\$609,539	\$609,635	\$609,734	\$754,284	\$754,284	\$754,284	\$754,284	\$754,284	\$754,284	\$754,284	\$754,284	\$763,504	\$763,504

SERVICE LEVEL (\$/pop+empl)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Average Service Level
Roads	\$19,224	\$19,169	\$19,072	\$18,961	\$18,848	\$23,735	\$23,589	\$23,444	\$23,350	\$23,255	\$23,159	\$23,062	\$22,965	\$23,015	\$22,856	\$21,846.94
Multi-Use Paths	\$578	\$578	\$578	\$578	\$578	\$578	\$574	\$571	\$568	\$566	\$564	\$561	\$559	\$654	\$650	\$582.18
Bridges & Culverts	\$1,827	\$1,813	\$1,799	\$1,788	\$1,778	\$1,767	\$1,756	\$1,745	\$1,738	\$1,731	\$1,724	\$1,717	\$1,710	\$1,698	\$1,686	\$1,751.96
Streetlights	\$31	\$31	\$31	\$31	\$31	\$30	\$30	\$30	\$30	\$30	\$30	\$30	\$29	\$29	\$29	\$30.19
Total (\$/pop+empl)	\$21,661	\$21,591	\$21,480	\$21,358	\$21,234	\$26,110	\$25,950	\$25,790	\$25,686	\$25,582	\$25,477	\$25,370	\$25,263	\$25,396	\$25,221	\$24,211.27

TOWNSHIP OF SCUGOG
CALCULATION OF MAXIMUM ALLOWABLE
TOWNSHIP ENGINEERING

15-Year Funding Envelope Calculation	
15 Year Average Service Level (2009-2023)	\$24,211.27
Net Growth in Population + Employment to 2033	2,388
Maximum Allowable Funding Envelope	\$57,816,513

APPENDIX C
TABLE C-2

TOWNSHIP OF SCUGOG
TOWNSHIP ENGINEERING - DEVELOPMENT-RELATED CAPITAL PROGRAM

Service	From	To	Length (m)	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs Replacement & BTE Shares	Total DC Eligible Costs	DC Eligible Costs			
									Available DC Reserves	2024- 2023	Other Dev. Related	
7.0 TOWNSHIP ENGINEERING												
7.1 Road Work												
6.1.1	Cartwright West Quarter Line	Shirley Road (R.R. 19)	Church Street	2880	\$ 3,985,608	\$ -	\$ 3,985,608	\$ 3,209,740	\$ 775,868	\$ 111,996	\$ 663,872	\$ -
6.1.2	Cartwright West Quarter Line	Church Street	Highway 7A	1420	\$ 1,981,272	\$ -	\$ 1,981,272	\$ 1,582,488	\$ 398,784	\$ 57,564	\$ 341,220	\$ -
6.1.3	Castle Harbour Drive	Cawkers Cove Road (south)	Cawkers Cover Road (north)	910	\$ 1,512,056	\$ -	\$ 1,512,056	\$ 1,078,552	\$ 433,504	\$ 62,576	\$ 370,928	\$ -
6.1.4	Marsh Hill Road	Reach Street (R.R. 8)	Goodwood Road (R.R. 21)	2900	\$ 1,500,000	\$ -	\$ 1,500,000	\$ 1,256,490	\$ 243,510	\$ 35,150	\$ 208,359	\$ -
6.1.5	Nestleton Road	Highway 7A	500m north of Highway 7A	500	\$ 1,245,000	\$ -	\$ 1,245,000	\$ 731,200	\$ 513,800	\$ 74,166	\$ 439,634	\$ -
6.1.6	Old Simcoe Road	King Street	Jeffrey Street	710	\$ 2,500,000	\$ -	\$ 2,500,000	\$ 1,403,269	\$ 1,096,731	\$ 158,312	\$ 938,419	\$ -
6.1.7	Old Simcoe Road	Queen Street	Chimney Hill Way/Bay Street	850	\$ 810,000	\$ -	\$ 810,000	\$ 405,000	\$ 405,000	\$ 58,461	\$ 346,539	\$ -
6.1.8	Old Simcoe Road	Chimney Hill Way/Bay Street	Reach Street (R.R. 8)	470	\$ 440,000	\$ -	\$ 440,000	\$ 220,000	\$ 220,000	\$ 31,757	\$ 188,243	\$ -
6.1.9	Old Simcoe Road	Reach Street (R.R. 8)	Edinborough Avenue	290	\$ 395,000	\$ -	\$ 395,000	\$ 158,360	\$ 236,640	\$ 34,159	\$ 202,481	\$ -
6.1.10	Queen Street	Simcoe Street (R.R. 2)	Water Street	440	\$ 700,000	\$ -	\$ 700,000	\$ 350,000	\$ 350,000	\$ 50,522	\$ 299,478	\$ -
6.1.11	Second Island Access	Highway 7A	Head Road	920	\$ 2,812,500	\$ -	\$ 2,812,500	\$ 281,250	\$ 2,531,250	\$ 365,383	\$ 2,165,867	\$ -
6.1.12	Second Island Access	MaBrown's Road	Pine Point Road	910	\$ 1,360,000	\$ -	\$ 1,360,000	\$ 136,000	\$ 1,224,000	\$ 176,683	\$ 1,047,317	\$ -
6.1.13	Union Avenue	King Street	Josephine Street	630	\$ 2,500,000	\$ -	\$ 2,500,000	\$ 1,450,000	\$ 1,050,000	\$ 151,566	\$ 898,434	\$ -
6.1.14	Union Avenue	Major Street	Simcoe Street (R.R. 2)	510	\$ 2,025,000	\$ -	\$ 2,025,000	\$ 1,136,637	\$ 888,363	\$ 128,234	\$ 760,129	\$ -
6.1.15	Water Street	Scugog Street (Highway 7A)	Queen Street	550	\$ 1,350,000	\$ -	\$ 1,350,000	\$ 675,000	\$ 675,000	\$ 97,435	\$ 577,565	\$ -
6.1.16	Whitfield Road	Simcoe Street (R.R. 2)	Honey's Beach Road	1650	\$ 2,250,000	\$ -	\$ 2,250,000	\$ 1,796,372	\$ 453,628	\$ -	\$ -	\$ 453,628
Subtotal Road Work					\$ 27,366,436	\$ -	\$ 27,366,436	\$ 15,870,358	\$ 11,496,078	\$ 1,593,965	\$ 9,448,485	\$ 453,628
7.2 Sidewalks and Multi-Use Trails												
6.2.1	Highway 7A (north side)	Walsh Drive	Smart Centres Entrance	530	\$ 373,000	\$ -	\$ 373,000	\$ 186,500	\$ 186,500	\$ 26,921	\$ 159,579	\$ -
6.2.2	Old Simcoe Road (corridor)	Edinborough Avenue	Soccer Fields	580	\$ 640,500	\$ -	\$ 640,500	\$ 320,250	\$ 320,250	\$ 46,228	\$ 274,022	\$ -
6.2.3	Reach Street (north side)	Simcoe Street (R.R. 2)	Recreation Centre	490	\$ 200,000	\$ -	\$ 200,000	\$ 100,000	\$ 100,000	\$ 14,435	\$ 85,565	\$ -
6.2.4	Various Locations			2000	\$ 700,000	\$ -	\$ 700,000	\$ 350,000	\$ 350,000	\$ 50,522	\$ 299,478	\$ -
Subtotal Sidewalks and Multi-Use Trails					\$ 1,913,500	\$ -	\$ 1,913,500	\$ 956,750	\$ 956,750	\$ 138,106	\$ 818,644	\$ -

APPENDIX C
TABLE C-2

TOWNSHIP OF SCUGOG
TOWNSHIP ENGINEERING - DEVELOPMENT-RELATED CAPITAL PROGRAM

Service	From	To	Length (m)	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs Replacement & BTE Shares	Total DC DC Eligible Costs	DC Eligible Costs			
									Available DC Reserves	2024-2023	Other Dev. Related	
7.3 Storm Water Management												
6.3.1 Lake Scugog Enhancement Project				\$ 7,000,000	\$ 4,500,000	\$ 2,500,000	\$ 1,250,000	\$ 1,250,000	\$ 180,436	\$ 1,069,564	\$ -	
6.3.2 Stormwater Management Pond in Port Perry Employment Area				\$ 2,618,000	\$ 58,500	\$ 2,559,500	\$ 639,875	\$ 1,919,625	\$ 277,096	\$ 1,642,529	\$ -	
Subtotal Storm Water Management				\$ 9,618,000	\$ 4,558,500	\$ 5,059,500	\$ 1,889,875	\$ 3,169,625	\$ 457,532	\$ 2,712,093	\$ -	
7.4 Intersection Improvements												
6.4.1 Old Simcoe Road and Chimney Hill Way/Bay Street				\$ 950,000	\$ -	\$ 950,000	\$ 237,500	\$ 712,500	\$ 102,849	\$ 609,651	\$ -	
6.4.2 Old Simcoe Road and King Street				\$ 850,000	\$ -	\$ 850,000	\$ 212,500	\$ 637,500	\$ -	\$ -	\$ 637,500	
6.4.3 Old Simcoe Road and Queen Street				\$ 450,000	\$ -	\$ 450,000	\$ 112,500	\$ 337,500	\$ 48,718	\$ 288,782	\$ -	
6.4.4 Additional Location				\$ 450,000	\$ -	\$ 450,000	\$ 112,500	\$ 337,500	\$ 48,718	\$ 288,782	\$ -	
Subtotal Intersection Improvements				\$ 2,700,000	\$ -	\$ 2,700,000	\$ 675,000	\$ 2,025,000	\$ 200,284	\$ 1,187,216	\$ 637,500	
TOTAL TOWNSHIP ENGINEERING				\$ 41,597,936	\$ 4,558,500	\$ 37,039,436	\$ 19,391,983	\$ 17,647,453	\$ 2,389,886	\$ 14,166,439	\$ 1,091,128	

Residential Development Charge Calculation		
Residential Share	75%	\$10,624,829
Growth in Population in New Units (2024-2023)		1,956
Unadjusted Development Charge Per Capita (\$)		\$5,431.52
Non-Residential Development Charge Calculation		
Non-Residential Share	25%	\$3,541,610
Growth in Square Metres (2019-2031)		36,170
Unadjusted Development Charge Per sq. m (\$)		\$97.92
Industrial Charge		
Industrial Share of the Non-Res. Charge	54%	\$1,922,730
Growth in Square Metres (2019-2031)		26,730
Unadjusted Development Charge Per sq. m (\$)		\$71.93
Commercial Charge		
Commercial Share of the Non-Res. Charge	30%	\$1,051,773
Growth in Square Metres (2019-2031)		5,240
Unadjusted Development Charge Per sq. m (\$)		\$200.72
Institutional Charge		
Institutional Share of the Non-Res. Charge	16%	\$567,106
Growth in Square Metres (2019-2031)		4,200
Unadjusted Development Charge Per sq. m (\$)		\$135.03

2024 - 2023 Net Funding Envelope	\$57,816,513
Uncommitted Reserve Fund Balance	
Balance as at December 31, 2023	\$2,389,886

APPENDIX D

RESERVE FUNDS

APPENDIX D – RESERVE FUNDS

The DCA requires that a reserve fund be established for each service for which development charges are collected. Table 1 presents the uncommitted reserve fund balances that are available to help fund the development-related net capital costs identified in this study. The opening balances of the development charges reserve funds as at December 31, 2023, have been adjusted to account for current commitments to projects. All of the available reserve fund balances are therefore accounted for in this study.

As shown on Table 1, the December 31, 2023 total reserve fund balance was approximately \$5.60 million.

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

APPENDIX D
TABLE 1

TOWNSHIP OF SCUGOG
DEVELOPMENT CHARGES RESERVE FUND BALANCES

Service	Closing Balance December 31, 2023
Library Services	99,200
Fire Services	744,800
Parks & Recreation	1,818,900
Services Related to a Highway: Public Works: Buildings & Fleet	388,577
Bylaw Enforcement & Court Services	17,300
Development Related Studies	141,940
Township Engineering	2,389,886
Total	\$5,600,603

APPENDIX E

COST OF GROWTH ANALYSIS

APPENDIX E – COST OF GROWTH ANALYSIS

A. ASSET MANAGEMENT PLAN

The Development Charges Act requires that municipalities complete an Asset Management Plan before passing 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.

i. Asset Types

A summary of the future Township-owned assets and estimated useful life assumptions for eligible DC services considered as part of the study are outlined in Table E.1. Although all capital assets considered in the study have been identified, not all assets necessitate future replacement or ongoing maintenance activities. Some projects do not relate to the emplacement of a tangible capital asset, such as the recovery of completed projects. These costs do not necessarily require future replacement or ongoing maintenance. Such projects are identified as “not infrastructure” in the table.

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

Table E.1 – Summary of Municipal Assets Useful Lives

Service	Estimated Useful Life
Library Services	
Materials and Equipment	10 years
New Blackstock Library	45 years
Express Library	15 years
Fire Protection	
New Fire Station	45 years
Vehicles	20 years
Equipment	15 years
Parks and Recreation	
Pool Design and Construction	40 years
Blackstock Arena Expansion	30 years
New Recreation Complex	45 years
New Splash/Spray Pad	15 years
Park Development	20 years
Services Related to a Highway	
Storage/Works Yards	40 years
Licensed Vehicles	10 years
Equipment	15 years
Bylaw Enforcement	
Animal Shelters	40 years
Equipment	10 years

ii. Annual Provision

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

Based on the 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 the benefit-to-existing and post-period benefit have also been calculated.

Table E.2 provides the calculated annual asset management contribution for both the gross capital expenditures and the share related to the 2024 to 2034 DC recoverable portion. The year 2034 has been included to calculate the annual contribution for the planning periods 2024 to 2033 and as the expenditures in 2033 will not trigger asset management contributions until 2034. As shown, by 2034, the Township will need to fund an additional \$882,000 in order to properly fund the full life cycle costs of the new assets related to all services supported under the development charges by-law.

APPENDIX E
TABLE E.2
TOWNSHIP OF SCUGOG
CALCULATED ANNUAL AMP PROVISION

Service	2024 - 2033 Capital Program		Calculated AMP Annual Provision by 2034	
	DC Recoverable	Non-DC Funded	DC Related	Non-DC Related
Library Services	\$ 739,000	\$ 2,871,000	\$ 27,000	\$ 72,000
Fire Services	\$ 2,078,000	\$ 7,765,000	\$ 106,000	\$ 188,000
Parks & Recreation	\$ 8,964,000	\$ 51,993,000	\$ 379,000	\$ 1,619,000
Services Related To A Highway: Public Works: Buildings & Fleet	\$ 1,520,000	\$ 355,000	\$ 58,000	\$ 9,000
Bylaw Enforcement & Court Services	\$ 66,000	\$ 1,119,000	\$ 2,000	\$ 29,000
Township Engineering	\$ 16,556,000	\$ 25,042,000	\$ 310,000	\$ 453,000
Total	\$ 29,923,000	\$ 89,145,000	\$ 882,000	\$ 2,370,000

Note: DC Eligible funding includes 10-year period funding from DCs and DC Reserve Funding

iii. Future Revenue Growth

The calculated annual funding provision should be considered within the context of the Municipality’s projected growth. Over the next ten years, the Municipality’s population is projected to increase by 1,784. In addition, the Municipality will also add 266 employees that will result in approximately 36,170 square metres of additional non-residential building space.

This growth will have the effect of increasing the overall assessment base. This leads to additional user fee and charge 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 Township’s reserves for future replacement of these assets.

B. LONG-TERM CAPITAL AND OPERATING IMPACTS

As shown in Table E.3, by 2033 the Township’s net operating costs are estimated to increase by \$2.87 million for property tax supported services. Increases in net operating costs will be experienced as there are operational costs associated with additional capital.

Table E.4 summarizes the components of the development-related capital forecast that will require funding from non-DC sources (e.g. property tax) for the planning period 2024 to 2033. In total, \$27.13 million will need to be funded from non-DC sources over the planning period and is related to facilities and infrastructure that will benefit the existing community.

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

APPENDIX E
TABLE E.3
TOWNSHIP OF SCUGOG
ESTIMATED NET OPERATING COST OF THE PROPOSED
GROWTH-RELATED CAPITAL PROGRAM
(in constant 2024 dollars)

Category	Cost Driver (in 2024\$)			Operating Costs at 2033 (000's)
	\$	unit measure	Quantity	
Library Services				
New Blackstock Complex (8,000 sq. feet)	\$0.14	per \$1.00 new infrastructure	\$3,440,000	\$487.8
Fire Services				
Additional Rolling Stock	\$0.15	per \$1.00 of new rolling stock	\$1,980,000	\$297.0
New Fire Station	\$50.00	per sq. foot of additional space	13,100	\$655.0
Parks & Recreation				
New Complex at Blackstock	\$15.00	per sq. foot of additional space	36,790	\$551.8
New Pool	\$300,000.00	per year		\$300.0
Parkland and Trail Development	\$0.07	per \$1.00 additional parks and trails	\$3,440,000	\$243.9
Services Related to a Highway: Public Works: Buildings & Fleet				
Additional Rolling Stock	\$0.10	per \$1.00 of new rolling stock	\$385,000	\$38.5
Bylaw Enforcement & Court Services				
New Animal Shelter	\$35.00	per sq.ft. of Scugog's Share	1,838	\$64.3
Township Engineering				
New Roads Construction	\$300.00	per new household	770	\$231.0
TOTAL ESTIMATED GROWTH-RELATED OPERATING COSTS (\$000)				\$2,869.4

APPENDIX E
TABLE E.4

TOWNSHIP OF SCUGOG
CAPITAL PROGRAM FOR ALL SERVICES

	Development-Related Capital Forecast				Total DC Eligible Costs for Recovery (\$000's)
	Net Municipal Cost (\$000's)	Replacement & Benefit to Existing (\$000's)	Available DC Reserves (\$000's)	Other Dev. Related (\$000's)	
1.0 LIBRARY SERVICES	\$1,890.0	\$0.0	\$99.2	\$1,150.7	\$640.1
2.0 FIRE SERVICES	\$9,842.5	\$3,689.0	\$744.8	\$4,075.6	\$1,333.1
3.0 PARKS & RECREATION	\$25,145.3	\$2,987.0	\$1,818.9	\$13,193.9	\$7,145.5
4.0 PUBLIC WORKS: BUILDINGS & FLEET	\$2,778.0	\$355.0	\$388.6	\$713.9	\$1,320.5
5.0 BYLAW ENFORCEMENT & COURT SERVICES	\$1,196.6	\$467.7	\$17.3	\$655.0	\$56.6
6.0 DEVELOPMENT RELATED STUDIES	\$811.0	\$241.0	\$141.9	\$0.0	\$428.1
7.0 TOWNSHIP ENGINEERING	\$37,039.4	\$19,392.0	\$2,389.9	\$1,091.1	\$14,166.4
TOTAL 10 YEAR PROGRAM	\$78,702.8	\$27,131.6	\$5,600.6	\$20,880.2	\$25,090.4

C. THE PROGRAM IS DEEMED FINANCIAL SUSTAINABLE

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

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

APPENDIX F
PROPOSED BY LAW
(AVAILABLE UNDER SEPARATE COVER)