



Development Charges Update Study

City of Burlington

For Public Circulation and Comment

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Chapter 1

Introduction



1. Introduction

1.1 Background

The City of Burlington (City) imposes development charges (D.C.s) to recover the increase in the needs for service arising from development. The basis for the calculation of the City's current residential and non-residential D.C. is documented in the City's "2019 Development Charges Background Study" dated March 28, 2019. This D.C. Background Study provides the supporting documentation for the City's D.C. By-law 29-2019. The City's current D.C.s by municipal service and development type are summarized in Table 1-1. These tables reflect the indexed charges that are currently in force as of April 1, 2021.

Table 1-1
City of Burlington
Schedule of Development Charges

Residential (\$ per dwelling unit)

Service	Single and Semi-Detached Dwelling	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	Multiples - 3 or more Bedrooms	Multiples - 1 or 2 Bedrooms	Special Care/ Special Need
Transportation	\$8,849	\$4,501	\$3,316	\$6,370	\$5,043	\$2,845
Storm Drainage	\$1,589	\$808	\$596	\$1,144	\$906	\$511
Fire Protection	\$172	\$88	\$64	\$124	\$98	\$55
Transit	\$184	\$94	\$69	\$132	\$105	\$59
Parks and Recreation	\$2,144	\$1,091	\$804	\$1,543	\$1,222	\$689
Library	\$159	\$81	\$60	\$115	\$91	\$52
Studies	\$15	\$7	\$5	\$11	\$8	\$5
Total	\$13,112	\$6,670	\$4,914	\$9,439	\$7,473	\$4,217

Non-Residential (\$ per square metre)

Service	Retail	Non-Retail
Transportation	\$138.98	\$70.90
Storm Drainage	\$5.98	\$5.98
Fire Protection	\$1.75	\$1.75
Transit	\$1.88	\$1.88
Parks and Recreation	\$1.02	\$1.02
Library	\$0.07	\$0.07
Studies	\$0.15	\$0.15
Total	\$149.83	\$81.75



1.2 Existing Policies (Rules)

The following subsections set out the rules governing the calculation, payment, and collection of the D.C. as provided in By-law 2019-29, in accordance with the *Development Charges Act, 1997*, as amended (D.C.A.).

1.2.1 *Payment in any Particular Case*

In accordance with the D.C.A., section 2 (2), a D.C. shall be calculated, payable, and collected where the development requires one or more of the following:

- the passing of a zoning by-law or of an amendment to a zoning by-law under section 34 of the *Planning Act*;
- the approval of a minor variance under section 45 of the *Planning Act*;
- a conveyance of land to which a by-law passed under section 50 (7) of the *Planning Act* applies;
- the approval of a plan of subdivision under section 51 of the *Planning Act*;
- a consent under section 53 of the *Planning Act*;
- the approval of a description under section 50 of the *Condominium Act*; or
- the issuing of a building permit under the *Building Code Act* in relation to a building or structure.

1.2.2 *Determination of the Amount of the Charge*

The development charge with respect to the development of any land, buildings or structures shall be calculated as follows:

- a) in the case of residential development, the charges per dwelling unit in Schedule A to the by-law shall be imposed upon residential uses of lands, buildings or structures, including a residential dwelling unit accessory to a non-residential use, and in the case of a mixed-use building or structure upon the residential component of the mixed-use building or structure
- b) in the case of non-residential development, the charges per square metre of total floor area in Schedule A to the by-law shall be imposed upon non-residential uses of lands, buildings or structures, and in the case of a mixed-use building, upon the non-residential uses of the mixed-use building or structure.



1.2.3 Date Charge Payable

D.C.s imposed under this by-law are calculated, payable, and collected upon issuance of a building permit with respect to each dwelling unit, building or structure

1.2.4 Application to Redevelopment of Land (Demolition and Conversion)

If a development involves the demolition and replacement of a building or structure on the same site, or the conversion from one principal use to another, the developer shall be allowed a credit equivalent to:

- the number of dwelling units demolished/converted multiplied by the applicable residential D.C. in place at the time the D.C. is payable; and/or
- the G.F.A. of the building demolished/converted multiplied by the current non-residential D.C. in place at the time the D.C. is payable.

The demolition credit is allowed only if the land was improved by occupied structures, if the demolition permit has not been revoked. Additionally, demolition credits for residential buildings or structures is allowed only if the demolition permit related to the site was issued less than 5 years prior to the issuance of a building permit.

No credit shall be given with respect to the redevelopment, conversions, demolition, or change of use of a building or structure or part thereof where the existing building or structure or part thereof would have been exempt from D.C.s in accordance with the active by-law. The credit can, in no case, exceed the amount of D.C.s that would otherwise be payable.

1.2.5 Exemptions (full or partial)

Statutory exemptions

- Industrial building additions of up to and including 50% of the existing G.F.A. (defined in O. Reg. 82/98, section 1) of the building; for industrial building additions which exceed 50% of the existing G.F.A., only the portion of the addition in excess of 50% is subject to D.C.s (section 4 (3));
- Buildings or structures owned by and used for the purposes of any municipality, local board or Board of Education (section 3); and



- Residential development that results in only the enlargement of an existing dwelling unit, or that results only in the creation of up to two additional dwelling units (based on prescribed limits set out in section 2 of O. Reg. 82/98).

Non-statutory exemptions

- A hospital, excluding any portion of the lands, buildings, or structures occupied by a tenant of the hospital;
- Facilities providing health and wellness services to senior citizens through programs administered by the Region of Halton or its affiliates;
- Hospices;
- A place of worship;
- A conservation authority, unless such buildings or structures are used primarily for or in connection with (i) recreation purposes for which the conservation authority charges admission and/or fees, or (ii) any retail purposes;
- Seasonal structures;
- Agricultural uses;
- Temporary venues; and
- A memorial home, clubhouse or athletic grounds of an Ontario branch of the Royal Canadian Legion, pursuant to paragraph 3 of section 3 of the Assessment Act, R.S.O. 1990, c. A.31.

1.2.6 Lot Coverage Relief

Where there is a non-residential development, the D.C.s otherwise payable shall be calculated in accordance with the following:

- For the portion of the total floor area of such development that is less than or equal to one (1.0) times the area of the lot or block, the non-residential development charges under the by-law apply; and
- For the portion of the total floor area of such development that is greater than one (1.0) times the area of the lot or block, non-residential development charges shall not apply.

1.2.7 Indexing

All D.C.s will be subject to mandatory indexing annually on April 1st of each year in accordance with the provisions under the D.C.A.



1.2.8 By-law Duration

The by-law will expire on June 1, 2024 unless it is repealed by Council at an earlier date.

1.3 Changes to the D.C.A.: More Homes, More Choice Act and the COVID-19 Economic Recovery Act

On May 2, 2019, the Province introduced Bill 108 (*More Homes, More Choice Act*), which proposed changes to the D.C.A. The Bill was introduced as part of the Province's "*More Homes, More Choice: Ontario's Housing Supply Action Plan*." The Bill received Royal Assent on June 6, 2019. While having received Royal Assent, many of the amendments to the D.C.A. would not come into effect until they are proclaimed by the Lieutenant Governor. On January 1, 2020, the following provisions were proclaimed:

- A D.C. for rental housing and institutional developments will pay the charge in six equal annual installments, with the first payment commencing on the date of occupancy. A D.C. for non-profit housing developments will pay the charge in 21 equal annual installments. A municipality may charge interest on the installments. Any unpaid D.C. amounts may be added to the property and collected as taxes.
- The determination of the D.C. for all developments occurring within two years of a Site Plan or Zoning By-law Amendment planning approval shall be determined based on the D.C.s in effect on the date the planning application was submitted. These provisions only apply to Site Plan and Zoning By-law Amendment planning applications received on or after January 1, 2020. Developments arising from planning application approvals not fitting these criteria, or if the building permit arising from these planning approvals is issued two-years or more after the planning application approval, the D.C. is determined based on the provisions of the D.C. by-law.

In early 2020, the Province released Bill 197 (*COVID-19 Economic Recovery Act*), an omnibus bill amending numerous statutes, including the D.C.A. and *Planning Act*. This Bill also revised some of the proposed amendments included in the *More Homes, More Choice Act*. The *COVID-19 Economic Recovery Act* received Royal Assent on July 21,



2020 and were proclaimed on September 18, 2020. The following provides a summary of the additional changes to the D.C.A. that are now in effect:

List of D.C.-Eligible Services

The D.C.A. previously defined ineligible services for D.C.s. The amendments to the D.C.A. now defined the services that are eligible for inclusion in a D.C. by-law. The following summarizes the D.C.-eligible services:

- Water supply services, including distribution and treatment services;
- Wastewater services, including sewers and treatment services;
- Storm water drainage and control services;
- Services related to a highway;
- Electrical power services;
- Toronto-York subway extension, as defined in subsection 5.1 (1);
- Transit services other than the Toronto-York subway extension;
- Waste diversion services;
- Policing services;
- Fire protection services;
- Ambulance services;
- Library Services;
- Long-term care services;
- Parks and recreation services (excluding the acquisition of land for parks);
- Public health services;
- Childcare and early years services;
- Housing services;
- *Provincial Offences Act* services;
- Services related to emergency preparedness;
- Services related to airports, but only in the Regional Municipality of Waterloo;
and
- Additional services as prescribed.

Removal of 10% Statutory Deduction

The D.C.A. previously required a 10% statutory deduction for all services not specifically identified in subsection 5 (5) of the D.C.A. (i.e. soft services). This had the effect of



categorizing D.C.-eligible services into two groups, i.e. 90% D.C. recoverable services, and 100% D.C. recoverable services. The amendments to the D.C.A. remove the 10% statutory deduction for soft services.

Classes of D.C. Services

As noted above the D.C.A. categorized services generally into two categories. The amended D.C.A. repeals these provisions and provides the following:

- A D.C. by-law may provide for any eligible service or capital cost related to any eligible service to be included in a class, set out in the by-law.
- A class may be composed of any number or combination of services and may include parts or portions of the eligible services or parts or portions of the capital costs in respect of those services.
- A D.C. by-law may provide for a class consisting of studies in respect of any eligible service whose capital costs are described in paragraphs 5 and 6 of section 5 of the D.C.A.
- A class of service set out in the D.C. by-law is deemed to be a single service with respect to reserve funds, use of monies, and credits.

Statutory Exemptions

The D.C.A. provides for statutory exemptions from payment of D.C.s where the development is creating additional residential dwelling units within prescribed classes of existing residential buildings or structures. This statutory exemption has been expanded to include secondary residential dwelling units, in prescribed classes, that are ancillary to existing residential buildings. Furthermore, additional statutory exemptions are provided for the creation of a second dwelling unit in prescribed classes of proposed new residential buildings, including structures ancillary to new dwellings.

Transition

Services, other than those described in paragraphs 1 to 10 of subsection 2 (4) of the D.C.A. (i.e. soft services) within an existing D.C. by-law can remain in effect, even if the by-law expires, until the earlier of the day the by-law is repealed, the day the municipality passes a community benefits charge by-law under subsection 37 (2) of the *Planning Act*, or the specified date. The specified date is September 18, 2022.



1.4 Other Legislative Changes

Bill 213, An Act to Reduce Burdens on People and Businesses by Enacting, Amending and Repealing Various Acts and Revoking a Regulation received Royal Assent on December 8, 2020. This Bill amended the *Ministry of Training, Colleges and Universities Act* to provide an exemption from the payment of D.C.s for universities. Specifically, the Act states:

Land vested in or leased to a university that receives regular and ongoing operating funds from the government for the purposes of post-secondary education is exempt from D.C.s imposed under the D.C.A. if the development in respect of which D.C.A. would otherwise be payable is intended to be occupied and used by the university.

This statutory exemption to the payment of D.C.s came into effect on the December 8, 2020.

1.5 Purpose of this Document

This background study has been prepared pursuant to the requirements of the D.C.A. to amend the City's D.C. by-law. The proposed amendments relate to the removal of the 10% deduction for soft services, provide updates to the underlying D.C. eligible capital cost estimates, and amend the by-law rules as they pertain to the timing and determination of the charge, and statutory exemptions, arising from recent changes to the D.C.A. (as summarized in section 1.3 and 1.4 herein). Other than the changes identified within this report, all other D.C. calculations and policies (i.e. rules) contained in By-law 29-2019 remain unchanged by this process.

This D.C. background study and draft amending by-law will be provided to the public to provide interested parties with sufficient background information on the legislation, recommendations, and an outline of the basis for these recommendations.

The following chapters of this study include:

- Chapter 2 – Anticipated Development
- Chapter 3 – Revisions to the Anticipated Capital Needs
- Chapter 4 – Revised D.C. Calculation and Schedule of Charges
- Chapter 5 – D.C. Policy Recommendations and D.C. By-law Rules



- Chapter 6 – Asset Management Plan and Long-Term Capital and Operating Costs
- Chapter 7 – Process for Adoption of the Amending D.C. By-law
- Appendix A – Draft Amending D.C. By-law
- Appendix B – Cash Flow Calculations

It should be noted that this study is provided as an update to the City's 2019 D.C. Background Study, and as such the calculations are denominated in 2019 values (the City's D.C. background study cost base). The amended D.C. rates will be subsequently indexed for implementation.

The notice of the public meeting will be advertised in accordance with the requirements of the D.C.A., i.e. 20 clear-days prior to the public meeting. This background study document will be released for public review and posted on the City's website in accordance with provisions of the D.C.A. on January 21, 2022. The statutory public meeting will be held on March 2, 2022. A presentation will be made to the public regarding the recommendations of this study, and Council will receive oral and written comments on the matter.

It is anticipated that Council will consider for adoption the proposed amending by-law after the 60-day period from the release of the D.C. background study has been satisfied. The intended date for passage of the D.C. by-law is March 22, 2022 and the by-law would come into effect on April 1, 2022.



Chapter 2

Anticipated Development



2. Anticipated Development

It is a requirement of section 5 (1) of the D.C.A. that “the anticipated amount, type and location of development, for which D.C.s can be imposed, must be estimated.” The growth forecast contained in Chapter 3 of the 2019 D.C. Background Study (with supplemental tables in Appendix A) provides for the anticipated development for which the City will be required to provide services over a ten-year (early-2019 to early-2029) and a twelve-year time horizon (early-2019 to mid-2031).

The growth forecast contained in the 2019 D.C. Background Study is summarized in Table 2-1. For the purposes of this Update Study, the growth forecast as contained within the 2019 D.C. Background Study remains unchanged. The increase in need for service and capital costs are calculated over the 10-year forecast period for all services.

Table 2-1
City of Burlington
2021 D.C Update Study – Growth Forecast Summary

Time Horizon	Net Population	Residential Units	Employment ^[1]	Non-Residential Sq.ft. of GFA
Early 2019	185,911	73,687	81,411	
Early 2029	192,429	79,577	88,894	
Mid 2031	193,401	80,572	90,412	
Incremental Change				
Early 2019 – Early 2029	6,518	5,890	7,483	3,666,200
Early 2019 – Mid 2031	7,490	6,885	9,001	4,410,900

Source: City of Burlington 2019 D.C. Background Study

^[1] Excludes No Fixed Place of Work (N.F.P.O.W.) and Work at Home (W.A.H.) employment.



Chapter 3

Revisions to the Anticipated Capital Needs



3. Revisions to the Anticipated Capital Needs

The 2019 D.C. Background Study justified development charges that could be imposed for residential and non-residential development. The study and by-law identified anticipated capital needs for recovery through D.C.s for the following services:

- Transportation;
- Storm Drainage;
- Fire;
- Parks and Recreation;
- Library; and
- Studies.

The following sections summarize the amendments made to the D.C. eligible capital costs. In accordance with the amendments to the D.C.A., the 10% statutory deduction has been removed from the calculation of the D.C.-eligible capital costs for Parks and Recreation Services, Library Services, and Studies. The changes to the D.C. eligible capital costs for Transportation, Parks and Recreation, Storm Drainage, and Studies comprising the D.C. amendment are also summarized.

Other than the revisions included in this report, all other capital needs and the determination of D.C. recoverable costs contained in the City's 2019 D.C. Background Study remain unchanged. Specifically, the capital needs and D.C. recoverable costs for Fire Services as contained in the 2019 D.C. Background Study are unaffected by this amendment.

3.1 Transportation Services

The City's 2019 D.C. Background Study identified \$139.3 million in gross capital costs to meet the increase in need for service for transportation services. Through this Update Study, additional needs relating to the revitalization of the Burlington Operation Centre Campus have been identified. Furthermore, some of the cost estimates in the 2019 D.C. Background Study have been updated to reflect the revised cost estimates as contained in the City's 2021 Capital Budget and Forecast.

The changes outlined above and presented in Table 3-1 increase the gross capital costs for transportation services by \$9.6 million resulting in a total cost of \$148.9 million.



A post-period benefit deduction of \$14.1 million has been applied reflecting the costs for two projects (i.e. North Service Road at Walker's Line Ultimate Improvements, and Waterdown Rd Bridge Widening at Hwy 403) that have been deferred outside the forecast period. In recognition of the benefits to existing development, \$23.2 million has been deducted from the gross capital cost estimates. An additional \$36.4 million has been deducted to account for anticipated contributions towards the capital costs. The City's Transportation D.C. Reserve Fund balance of \$11.4 million reflects funds already collected towards these needs at the time of the 2019 D.C. Background Study.

As a result, a total of \$63.8 million in capital needs has been included in the D.C. calculation for Transportation Services. These amendments represent a decrease in the D.C. recoverable costs of approximately \$5.0 million. The D.C. recoverable costs are within the permitted historic level of service cap.

The revised D.C. recoverable costs are allocated 44% to residential development, 32% to retail development, and 24% to non-retail development. This approach is based on a combination of incremental population and employment growth, and anticipated traffic growth for future residential and non-residential development over the forecast period.

3.2 Storm Drainage Services

The City's 2019 D.C. Background Study identified \$27.9 million in gross capital costs for Storm Drainage Services. The capital costs for this service have been revised to reflect the City's 2021 Capital Budget and Forecast. Revisions include the deferral of two projects beyond the 2031 forecast period (i.e. Shoreacres Creek Erosion Control Class EA and Detailed Design - Mainway to North Service Road, and Bronte Creek Tributary Stormwater Management Detailed Design).

As presented in Table 3-2, the gross capital costs increase by \$924,000 to \$28.9 million. Deductions have been applied in recognition of the benefits to growth beyond the forecast period (\$777,000), benefits to existing development (\$15.2 million), and anticipated developer contributions (\$29,600). Applying the D.C. reserve fund balance of \$4.0 million, the net D.C. recoverable costs of \$8.8 million have been included in the calculation of the charge.

The allocation of costs between residential and non-residential developments on a per project basis in the City's 2019 D.C. Background Study has been maintained.



Table 3-1
Infrastructure Costs Covered in the D.C. Calculation – Transportation services

Prj. No	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Net Capital Cost	Less:		Potential D.C. Recoverable Cost			
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share	Retail Share	Non-Retail Share
	2019-2031								44%	32%	24%
BRIDGE/GRADE SEPARATION/CULVER PROJECTS											
RD-RA-776	King Road (Future South Service Road to North Service Road)	2025	1,000,000	-	1,000,000	-	250,000	750,000	330,000	243,600	176,400
RD-RA-776	King Road (Future South Service Road to North Service Road)	2028	17,280,000	-	17,280,000	-	7,361,280	9,918,720	4,364,237	3,221,600	2,332,883
RD-RA-1116	Burloak Drive - Grade Separation at C.N.R.	2021	7,909,000	-	7,909,000	-	7,909,000	-	-	-	-
RD-RA-1116	Burloak Drive - Grade Separation at C.N.R.	2022	3,750,000	-	3,750,000	-	3,750,000	-	-	-	-
RD-RA-1116	Burloak Drive - Grade Separation at C.N.R.	2023	3,750,000	-	3,750,000	-	3,750,000	-	-	-	-
RD-RA-769	Mainway Grade Separation	2029	500,000	-	500,000	120,000	-	380,000	167,200	123,424	89,376
RD-RA-769	Mainway Grade Separation	2031	25,000,000	-	25,000,000	6,000,000	4,404,333	14,595,667	6,422,093	4,740,673	3,432,901
INTERSECTION IMPROVEMENT PROJECTS											
RD-RR-167	Appleby Line at Harvester Road Intersection Improvements & Widening (incl. Harvester Road Reconstruction & Widening (Appleby Line to Century Drive))	2028	1,752,500	-	1,752,500	87,625	551,000	1,113,875	490,105	361,787	261,983
RD-RR-167	Appleby Line at Harvester Road Intersection Improvements & Widening (incl. Harvester Road Reconstruction & Widening (Appleby Line to Century Drive))	2029	10,384,200	-	10,384,200	519,210	4,212,734	5,652,256	2,486,993	1,835,853	1,329,411
RD-RA-763	Harvester Road at Guelph Line Intersection Improvements & Widening	2024	2,020,000	-	2,020,000	101,000	959,500	959,500	422,180	311,646	225,674
RD-RA-184	Harvester Road at Walker's Line Intersection Improvements & Widening	2028	5,800,000	-	5,800,000	290,000	2,755,000	2,755,000	1,212,200	894,824	647,976
RD-RA-1487	North Service Road at Walker's Line Ultimate Improvements	2036	5,400,000	5,130,000	270,000	270,000	-	-	-	-	-
RD-RA-1918	Walker's Line at Dundas Street Geometric Improvements (City's Share)	2022	600,000	-	600,000	30,000	-	570,000	250,800	185,136	134,064
WIDENING PROJECTS											
RD-RA-1304	Waterdown Rd Bridge Widening at Hwy 403	2036	9,000,000	8,966,880	33,120	33,120	-	-	-	-	-
RD-RA-1250	Harvester Road Reconstruction & Widening (Appleby Line to Century Drive) - Land Acquisition	2019	500,000	-	500,000	25,000	-	475,000	209,000	154,280	111,720
RD-RA-1113	Harvester Road Widening (Guelph Line to Walkers Line)	2029	6,185,500	-	6,185,500	309,275	-	5,876,225	2,585,539	1,908,598	1,382,088
RD-RA-1622	Harvester Rd Widening (Walker's Line-Appleby Line)	2030	6,000,000	-	6,000,000	900,000	-	5,100,000	2,244,000	1,656,480	1,199,520
RD-RA-787	Walker's Line Widening (Highway 407 to No. 1 Sideroad)	2028	1,762,000	-	1,762,000	1,409,600	-	352,400	155,056	114,460	82,884
RECONSTRUCTION PROJECTS											
RD-RA-1108	King Road Rehabilitation (King Forest Court to Top of Escarpment)	2027	6,859,000	-	6,859,000	6,173,100	-	685,900	301,796	222,780	161,324
NEW CONSTRUCTION PROJECTS											
RD-RA-964	South Service Road Construction (Aldershot GO Station to Development Boundary)	2023	2,718,000	-	2,718,000	-	-	2,718,000	1,195,920	882,806	639,274
ALTERNATIVE TRANSPORTATION PROJECTS (Sidewalk and Path)											
RD-SW-1920	Britannia Road Path (Willowgrove Trail to Guelph Line)	2030	100,000	-	100,000	90,000	-	10,000	4,400	3,248	2,352
RD-RA-681	Cumberland Avenue Pedestrian - Railway Underpass	2025	4,400,000	-	4,400,000	220,000	500,000	3,680,000	1,619,200	1,195,264	865,536
RD-SW-1285	Eastport Drive Cycling Improvements	2029	200,000	-	200,000	20,000	-	180,000	79,200	58,464	42,336
RD-SW-1285	Eastport Drive Cycling Improvements	2030	800,000	-	800,000	80,000	-	720,000	316,800	233,856	169,344



Table 3-1 (cont'd)
Infrastructure Costs Covered in the D.C. Calculation – Transportation services

Prj. No	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Net Capital Cost	Less:		Potential D.C. Recoverable Cost			
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share	Retail Share	Non-Retail Share
	2019-2031								44%	32%	24%
RD-SW-261	Harvester Road Sidewalk (Walkers Line to Appleby Line, North Side)	2020	2,540,000	-	2,540,000	254,000		2,286,000	1,005,840	742,493	537,667
RD-SW-262	Highway 407 Bridge - Sidewalk	2029	400,000	-	400,000	40,000		360,000	158,400	116,928	84,672
RD-SW-1879	Harvester Road Sidewalk (South Service Road to Century Drive)	2020	1,080,000	-	1,080,000	108,000		972,000	427,680	315,706	228,614
SIGNAL PROVISIONS (Traffic and Pedestrian Signals)											
RD-TS-772	New Traffic Signal/Intersection Pedestrian Signal	2019	150,000	-	150,000	7,500		142,500	62,700	46,284	33,516
RD-TS-772	New Traffic Signal/Intersection Pedestrian Signal	2020	142,000	-	142,000	7,100		134,900	59,356	43,816	31,728
RD-TS-772	New Traffic Signal/Intersection Pedestrian Signal	2021	57,000	-	57,000	2,850		54,150	23,826	17,588	12,736
RD-TS-772	New Traffic Signal/Intersection Pedestrian Signal	2022	142,000	-	142,000	7,100		134,900	59,356	43,816	31,728
RD-TS-772	New Traffic Signal/Intersection Pedestrian Signal	2023	142,000	-	142,000	7,100		134,900	59,356	43,816	31,728
RD-TS-772	New Traffic Signal/Intersection Pedestrian Signal	2024	142,000	-	142,000	7,100		134,900	59,356	43,816	31,728
RD-TS-772	New Traffic Signal/Intersection Pedestrian Signal	2025	142,000	-	142,000	7,100		134,900	59,356	43,816	31,728
RD-TS-772	New Traffic Signal/Intersection Pedestrian Signal	2026	142,000	-	142,000	7,100		134,900	59,356	43,816	31,728
RD-TS-772	New Traffic Signal/Intersection Pedestrian Signal	2027	142,000	-	142,000	7,100		134,900	59,356	43,816	31,728
RD-TS-772	New Traffic Signal/Intersection Pedestrian Signal	2028	142,000	-	142,000	7,100		134,900	59,356	43,816	31,728
RD-TS-772	New Traffic Signal/Intersection Pedestrian Signal	2029	142,000	-	142,000	7,100		134,900	59,356	43,816	31,728
RD-TS-772	New Traffic Signal/Intersection Pedestrian Signal	2030	142,000	-	142,000	7,100		134,900	59,356	43,816	31,728
RD-TS-772	New Traffic Signal/Intersection Pedestrian Signal	2031	142,000	-	142,000	7,100		134,900	59,356	43,816	31,728
TRAFFIC MANAGEMENT PROVISIONS											
RD-TS-287	Traffic Signals - Minor Improvements/Modifications	2020	123,000	-	123,000	61,500		61,500	27,060	19,975	14,465
RD-TS-287	Traffic Signals - Minor Improvements/Modifications	2021	70,000	-	70,000	35,000		35,000	15,400	11,368	8,232
RD-TS-287	Traffic Signals - Minor Improvements/Modifications	2022	70,000	-	70,000	35,000		35,000	15,400	11,368	8,232
RD-TS-287	Traffic Signals - Minor Improvements/Modifications	2023	70,000	-	70,000	35,000		35,000	15,400	11,368	8,232
RD-TS-287	Traffic Signals - Minor Improvements/Modifications	2024	70,000	-	70,000	35,000		35,000	15,400	11,368	8,232
RD-TS-287	Traffic Signals - Minor Improvements/Modifications	2025	70,000	-	70,000	35,000		35,000	15,400	11,368	8,232
RD-TS-287	Traffic Signals - Minor Improvements/Modifications	2026	70,000	-	70,000	35,000		35,000	15,400	11,368	8,232
RD-TS-287	Traffic Signals - Minor Improvements/Modifications	2027	70,000	-	70,000	35,000		35,000	15,400	11,368	8,232
RD-TS-287	Traffic Signals - Minor Improvements/Modifications	2028	70,000	-	70,000	35,000		35,000	15,400	11,368	8,232
RD-TS-287	Traffic Signals - Minor Improvements/Modifications	2029	70,000	-	70,000	35,000		35,000	15,400	11,368	8,232
RD-TS-287	Traffic Signals - Minor Improvements/Modifications	2030	70,000	-	70,000	35,000		35,000	15,400	11,368	8,232
RD-TS-287	Traffic Signals - Minor Improvements/Modifications	2031	70,000	-	70,000	35,000		35,000	15,400	11,368	8,232
CONTRIBUTION TO RAILWAY CROSSING RESERVE FUND											
RD-RA-481	Contribution to Railway Crossing Reserve Fund	2019	2,400,000	-	2,400,000	-		2,400,000	1,056,000	779,520	564,480
RD-RA-481	Contribution to Railway Crossing Reserve Fund	2020	500,000	-	500,000	-		500,000	220,000	162,400	117,600
RD-RA-481	Contribution to Railway Crossing Reserve Fund	2021	2,100,000	-	2,100,000	-		2,100,000	924,000	682,080	493,920
RD-RA-481	Contribution to Railway Crossing Reserve Fund	2022	1,750,000	-	1,750,000	-		1,750,000	770,000	568,400	411,600
RD-RA-481	Contribution to Railway Crossing Reserve Fund	2023	1,050,000	-	1,050,000	-		1,050,000	462,000	341,040	246,960
RD-RA-481	Contribution to Railway Crossing Reserve Fund	2024	500,000	-	500,000	-		500,000	220,000	162,400	117,600
RD-RA-481	Contribution to Railway Crossing Reserve Fund	2025	500,000	-	500,000	-		500,000	220,000	162,400	117,600
RD-RA-481	Contribution to Railway Crossing Reserve Fund	2026	500,000	-	500,000	-		500,000	220,000	162,400	117,600
RD-RA-481	Contribution to Railway Crossing Reserve Fund	2027	500,000	-	500,000	-		500,000	220,000	162,400	117,600
RD-RA-481	Contribution to Railway Crossing Reserve Fund	2028	500,000	-	500,000	-		500,000	220,000	162,400	117,600
RD-RA-481	Contribution to Railway Crossing Reserve Fund	2029	500,000	-	500,000	-		500,000	220,000	162,400	117,600
RD-RA-481	Contribution to Railway Crossing Reserve Fund	2030	500,000	-	500,000	-		500,000	220,000	162,400	117,600
RD-RA-481	Contribution to Railway Crossing Reserve Fund	2031	500,000	-	500,000	-		500,000	220,000	162,400	117,600



Table 3-1 (cont'd)
Infrastructure Costs Covered in the D.C. Calculation – Transportation services

Prj. No	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Net Capital Cost	Less:		Potential D.C. Recoverable Cost			
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share	Retail Share	Non-Retail Share
	2019-2031								44%	32%	24%
OTHER PROVISIONS											
RD-RL-325	Planning, Design and Survey of Future Year Projects	2020	100,000	-	100,000	50,000	-	50,000	22,000	16,240	11,760
RD-RL-325	Planning, Design and Survey of Future Year Projects	2022	100,000	-	100,000	50,000	-	50,000	22,000	16,240	11,760
RD-RL-325	Planning, Design and Survey of Future Year Projects	2024	100,000	-	100,000	50,000	-	50,000	22,000	16,240	11,760
RD-RL-325	Planning, Design and Survey of Future Year Projects	2026	100,000	-	100,000	50,000	-	50,000	22,000	16,240	11,760
RD-RL-325	Planning, Design and Survey of Future Year Projects	2028	100,000	-	100,000	50,000	-	50,000	22,000	16,240	11,760
RD-RL-325	Planning, Design and Survey of Future Year Projects	2030	100,000	-	100,000	50,000	-	50,000	22,000	16,240	11,760
RD-RL-326	Design Services (External)	2020	40,000	-	40,000	30,000	-	10,000	4,400	3,248	2,352
RD-RL-326	Design Services (External)	2022	40,000	-	40,000	30,000	-	10,000	4,400	3,248	2,352
RD-RL-326	Design Services (External)	2024	40,000	-	40,000	30,000	-	10,000	4,400	3,248	2,352
RD-RL-326	Design Services (External)	2026	40,000	-	40,000	30,000	-	10,000	4,400	3,248	2,352
RD-RL-326	Design Services (External)	2028	40,000	-	40,000	30,000	-	10,000	4,400	3,248	2,352
RD-RL-326	Design Services (External)	2030	40,000	-	40,000	30,000	-	10,000	4,400	3,248	2,352
RD-RL-1596	Digital Ortho Imagery	2019	36,000	-	36,000	18,000	-	18,000	7,920	5,846	4,234
RD-RL-1596	Digital Ortho Imagery	2021	36,000	-	36,000	18,000	-	18,000	7,920	5,846	4,234
RD-RL-1596	Digital Ortho Imagery	2023	36,000	-	36,000	18,000	-	18,000	7,920	5,846	4,234
RD-RL-1596	Digital Ortho Imagery	2025	36,000	-	36,000	18,000	-	18,000	7,920	5,846	4,234
RD-RL-1596	Digital Ortho Imagery	2027	36,000	-	36,000	18,000	-	18,000	7,920	5,846	4,234
RD-RL-1596	Digital Ortho Imagery	2029	36,000	-	36,000	18,000	-	18,000	7,920	5,846	4,234
RD-RL-1596	Digital Ortho Imagery	2031	36,000	-	36,000	18,000	-	18,000	7,920	5,846	4,234
RD-RA-199	Miscellaneous Land	2019	90,000	-	90,000	45,000	-	45,000	19,800	14,616	10,584
RD-RA-199	Miscellaneous Land	2020	36,000	-	36,000	18,000	-	18,000	7,920	5,846	4,234
RD-RA-199	Miscellaneous Land	2021	20,000	-	20,000	10,000	-	10,000	4,400	3,248	2,352
RD-RA-199	Miscellaneous Land	2022	20,000	-	20,000	10,000	-	10,000	4,400	3,248	2,352
RD-RA-199	Miscellaneous Land	2023	20,000	-	20,000	10,000	-	10,000	4,400	3,248	2,352
RD-RA-199	Miscellaneous Land	2024	20,000	-	20,000	10,000	-	10,000	4,400	3,248	2,352
RD-RA-199	Miscellaneous Land	2025	20,000	-	20,000	10,000	-	10,000	4,400	3,248	2,352
RD-RA-199	Miscellaneous Land	2026	20,000	-	20,000	10,000	-	10,000	4,400	3,248	2,352
RD-RA-199	Miscellaneous Land	2027	20,000	-	20,000	10,000	-	10,000	4,400	3,248	2,352
RD-RA-199	Miscellaneous Land	2028	20,000	-	20,000	10,000	-	10,000	4,400	3,248	2,352
RD-RA-199	Miscellaneous Land	2029	20,000	-	20,000	10,000	-	10,000	4,400	3,248	2,352
RD-RA-199	Miscellaneous Land	2030	20,000	-	20,000	10,000	-	10,000	4,400	3,248	2,352
RD-RA-199	Miscellaneous Land	2031	20,000	-	20,000	10,000	-	10,000	4,400	3,248	2,352
RD-RL-1443	Integrated Mobility Plan	2027	400,000	-	400,000	240,000	-	160,000	70,400	51,968	37,632
RD-RL-1917	Asset Management Plan - Legislated Update	2020	237,000	-	237,000	142,200	-	94,800	41,712	30,791	22,297
FB-BD-1727	Burlington Operations Centre Campus - Revitalization	2022	1,686,000	-	1,686,000	1,620,563	-	65,437	28,792	21,254	15,391
FB-BD-1727	Burlington Operations Centre Campus - Revitalization	2023	1,236,000	-	1,236,000	1,188,029	-	47,971	21,107	15,581	11,283
FB-BD-1727	Burlington Operations Centre Campus - Revitalization	2024	1,153,000	-	1,153,000	1,108,250	-	44,750	19,690	14,535	10,525
FB-BD-1727	Burlington Operations Centre Campus - Revitalization	2025	576,000	-	576,000	553,644	-	22,356	9,836	7,261	5,258
	Reserve Fund Adjustment							(11,369,469)	(5,002,566)	(3,692,804)	(2,674,099)
	Total		148,878,200	14,096,880	134,781,320	23,246,567	36,402,847	63,762,437	28,055,472	20,710,040	14,996,925



Table 3-2
Infrastructure Costs Covered in the D.C. Calculation – Storm Drainage Services

Prj. No	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share	Non-Residential Share
	2019-2031									
SM-SD-512	Appleby Creek Erosion Control (Detailed Design and Partial Construction) (South Service Road to Lake Ontario)	2020	804,303	-	804,303	324,250		480,053	384,042	96,011
SM-SD-512	Appleby Creek Erosion Control (Detailed Design and Partial Construction) (South Service Road to Lake Ontario)	2021	1,270,000	-	1,270,000	571,556		698,444	558,755	139,689
SM-SD-512	Appleby Creek Erosion Control (Detailed Design and Partial Construction) (South Service Road to Lake Ontario)	2022	2,011,000	-	2,011,000	748,144		1,262,856	1,010,285	252,571
SM-SD-512	Appleby Creek Erosion Control (Detailed Design and Partial Construction) (South Service Road to Lake Ontario)	2024	1,123,000	-	1,123,000	393,050		729,950	583,960	145,990
SM-SD-512	Appleby Creek Erosion Control (South Service Road to Lake Ontario)	2025	793,000	-	793,000	277,550		515,450	412,360	103,090
SM-SD-512	Appleby Creek Erosion Control (South Service Road to Lake Ontario)	2026	752,000	-	752,000	263,200		488,800	391,040	97,760
SM-SD-512	Appleby Creek Erosion Control (South Service Road to Lake Ontario)	2027	644,000	-	644,000	225,400		418,600	334,880	83,720
SM-SD-512	Appleby Creek Erosion Control (South Service Road to Lake Ontario)	2028	1,001,000	-	1,001,000	350,350		650,650	520,520	130,130
SM-SD-512	Appleby Creek Erosion Control (South Service Road to Lake Ontario)	2029	748,000	-	748,000	261,800		486,200	388,960	97,240
SM-SD-512	Appleby Creek Erosion Control (South Service Road to Lake Ontario)	2030	1,001,000	-	1,001,000	350,350		650,650	520,520	130,130
SM-SD-290	Bronte Creek Tributary Stormwater Management (City's Share for Detailed Design)	2028	200,000	200,000	-	-		-	-	-
SM-SD-290	Bronte Creek Tributary Stormwater Management	2030	545,000	545,000	-	-		-	-	-
SM-SD-1504	Falcon Creek Erosion Control (Class EA and Detailed Design) (CNR to Willowbrook Road)	2026	240,000	-	240,000	120,000		120,000	-	120,000
SM-SD-1504	Falcon Creek Erosion Control (Class EA and Detailed Design) (CNR to Willowbrook Road)	2027	900,000	-	900,000	450,000		450,000	-	450,000
SM-SD-1264	Falcon Creek Erosion Control (Class EA and Detailed Design) (North Shore Boulevard to Hamilton Harbour)	2022	250,000	-	250,000	200,000		50,000	50,000	-
SM-SD-1264	Falcon Creek Erosion Control (Class EA and Detailed Design) (North Shore Boulevard to Hamilton Harbour)	2023	400,000	-	400,000	320,000		80,000	80,000	-
SM-SD-295	Grindstone Creek Erosion Control (Class EA) (Waterdown Rd to Main Branch in Hidden Valley Park)	2019	290,000	-	290,000	145,000		145,000	116,000	29,000
SM-SD-295	Grindstone Creek Erosion Control (Class EA) (Waterdown Rd to Main Branch in Hidden Valley Park)	2020	250,000	-	250,000	125,000		125,000	100,000	25,000
SM-SD-295	Grindstone Creek Erosion Control (Class EA) (Waterdown Rd to Main Branch in Hidden Valley Park)	2021	947,000	-	947,000	473,500		473,500	378,800	94,700
SM-SD-685	Minor Erosion Control Projects	2019	153,834	-	153,834	76,917		76,917	38,459	38,459
SM-SD-685	Minor Erosion Control Projects	2020	200,000	-	200,000	100,000		100,000	50,000	50,000
SM-SD-685	Minor Erosion Control Projects	2021	189,000	-	189,000	94,500		94,500	47,250	47,250
SM-SD-685	Minor Erosion Control Projects	2022	300,000	-	300,000	150,000		150,000	75,000	75,000
SM-SD-685	Minor Erosion Control Projects	2023	200,000	-	200,000	100,000		100,000	50,000	50,000
SM-SD-685	Minor Erosion Control Projects	2024	200,000	-	200,000	100,000		100,000	50,000	50,000
SM-SD-685	Minor Erosion Control Projects	2025	200,000	-	200,000	100,000		100,000	50,000	50,000
SM-SD-685	Minor Erosion Control Projects	2026	200,000	-	200,000	100,000		100,000	50,000	50,000
SM-SD-685	Minor Erosion Control Projects	2027	200,000	-	200,000	100,000		100,000	50,000	50,000



Table 3-2 (cont'd)
Infrastructure Costs Covered in the D.C. Calculation – Storm Drainage Services

Prj. No	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share	Non-Residential Share
	2019-2031									
SM-SD-685	Minor Erosion Control Projects	2028	200,000	-	200,000	100,000		100,000	50,000	50,000
SM-SD-685	Minor Erosion Control Projects	2029	200,000	-	200,000	100,000		100,000	50,000	50,000
SM-SD-685	Minor Erosion Control Projects	2030	200,000	-	200,000	100,000		100,000	50,000	50,000
SM-SD-685	Minor Erosion Control Projects	2031	200,000	-	200,000	100,000		100,000	50,000	50,000
SM-SD-1074	Roseland Creek Erosion Control (Mayfair Place to Lakeshore Road), Phase 4	2019	1,300,000	-	1,300,000	1,040,000		260,000	130,000	130,000
SM-SM-941	Roseland Creek Flood Control Facility North of QEW (City's Share)	2022	668,914	-	668,914	334,457		334,457	200,674	133,783
SM-SM-941	Roseland Creek Flood Control Facility North of QEW (City's Share)	2023	1,160,760	-	1,160,760	580,380		580,380	348,228	232,152
SM-SM-941	Roseland Creek Flood Control Facility North of QEW (City's Share)	2025	2,000,000	-	2,000,000	1,000,000		1,000,000	600,000	400,000
SM-SD-537	Roseland Creek Improvements (Class EA and Detailed Design) (Harvester Road to CNR)	2023	150,000	-	150,000	120,000		30,000	18,000	12,000
		2024	1,005,527	-	1,005,527	804,422	29,561	171,544	102,927	68,618
SM-SD-1262	Shoreacres Creek Erosion Control (Class EA and Detailed Design) (Mainway to North Service Road)	2022	200,000	10,000	190,000	190,000		-	-	-
		2023	440,000	22,000	418,000	418,000		-	-	-
SM-SM-1623	Tuck Creek Culverts Upgrade and Channelization (North of New Street to Spruce Avenue)	2021	1,894,000	-	1,894,000	1,325,800		568,200	568,200	-
SM-SM-1623	Tuck Creek Culverts Upgrade and Channelization (North of New Street to Spruce Avenue)	2023	1,304,000	-	1,304,000	912,800		391,200	391,200	-
SM-SD-1846	Shoreacres Creek Erosion Control (Class EA) (Harvester Road to New Street)	2025	200,000	-	200,000	170,000		30,000	16,500	13,500
		2026	155,882	-	155,882	132,500		23,382	12,860	10,522
		2027	966,000	-	966,000	821,102		144,898	79,694	65,204
		2029	379,000	-	379,000	322,150		56,850	31,268	25,583
RD-RL-1596	Digital Ortho Imagery	2019	14,000	-	14,000	7,000		7,000	4,200	2,800
RD-RL-1596	Digital Ortho Imagery	2021	14,000	-	14,000	7,000		7,000	4,200	2,800
RD-RL-1596	Digital Ortho Imagery	2023	14,000	-	14,000	7,000	-	7,000	4,200	2,800
RD-RL-1596	Digital Ortho Imagery	2025	14,000	-	14,000	7,000	-	7,000	4,200	2,800
RD-RL-1596	Digital Ortho Imagery	2027	14,000	-	14,000	7,000	-	7,000	4,200	2,800
RD-RL-1596	Digital Ortho Imagery	2029	14,000	-	14,000	7,000	-	7,000	4,200	2,800
RD-RL-1596	Digital Ortho Imagery	2031	14,000	-	14,000	7,000	-	7,000	4,200	2,800
RD-RL-326	Design Services (External)	2020	20,000	-	20,000	15,000		5,000	2,500	2,500
RD-RL-326	Design Services (External)	2022	20,000	-	20,000	15,000		5,000	2,500	2,500
RD-RL-326	Design Services (External)	2024	20,000	-	20,000	15,000		5,000	2,500	2,500
RD-RL-326	Design Services (External)	2026	20,000	-	20,000	15,000		5,000	2,500	2,500
RD-RL-326	Design Services (External)	2028	20,000	-	20,000	15,000		5,000	2,500	2,500
RD-RL-326	Design Services (External)	2030	20,000	-	20,000	15,000		5,000	2,500	2,500
	Reserve Fund Adjustment							(3,993,283)	(2,815,004)	(1,178,280)
	Total		28,854,220	777,000	28,077,220	15,231,180	29,561	8,823,196	6,219,776	2,603,420



3.3 Transit Services

The City's 2019 D.C. Background Study identified \$42.8 million in gross capital costs to meet the increase in need for service. The capital program for Transit Services was revised to add land costs for the expansion of the Transit Operations Centre. Furthermore, some of the cost estimates in the 2019 D.C. Background Study have been updated to reflect the revised cost estimates as contained in the City's 2021 Capital Budget and Forecast.

The updated capital needs and D.C. eligible costs for Transit Services are presented in Table 3-3. In aggregate \$60.3 million in gross capital costs have been identified to meet the increase in need for service. This represents an increase of \$17.6 million from the costs in the 2019 D.C. Background Study. Capital costs of \$698,000 have been deducted in recognition of the benefit to development beyond the 2028 forecast period. An additional \$50.1 million in costs have been deducted in recognition of the benefit to existing development based on the ridership projections. A further \$4.1 million has also been deducted reflecting anticipated growth-related portion of grant funding towards the capital costs. The reserve fund balance of \$1.4 million has been applied to produce a total net D.C. recoverable capital cost included in the calculation of the charge of \$4.1 million. The D.C. recoverable costs are within the planned level of service.

The allocation between residential and non-residential development in the 2019 D.C. Background Study has been maintained for calculation purposes, i.e. 47% to residential and 53% to non-residential development.



Table 3-3
Infrastructure Costs Covered in the D.C. Calculation – Transit Services

Prj.No	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share	Non-Residential Share
	2019-2028								47%	53%
FB-BD-1863	Burlington Transit Operations Expansion	2021	650,000	13,000	637,000	539,500	71,175	26,325	12,373	13,952
FB-BD-1863	Burlington Transit Operations Expansion	2022	26,592,000	531,840	26,060,160	22,071,360	1,149,750	2,839,050	1,334,354	1,504,697
FB-BD-1863	Burlington Transit Operations Expansion	2023	7,675,000	153,500	7,521,500	6,370,250	1,149,750	1,500	705	795
VE-VN-1901	Transit 5 Year Business Plan Update	2025	250,000	-	250,000	207,500	31,025	11,475	5,393	6,082
RD-TR-1903	Stop and Shelter Improvements at Key City Locations	2020	122,000	-	122,000	101,260		20,740	9,748	10,992
RD-TR-1903	Stop and Shelter Improvements at Key City Locations	2021	500,000	-	500,000	415,000	62,050	22,950	10,787	12,164
RD-TR-1864	Fairview Street Bus Bays	2019	15,000	-	15,000	12,450		2,550	1,199	1,352
RD-TR-1864	Fairview Street Bus Bays	2020	625,000	-	625,000	518,750		106,250	49,938	56,313
VE-VN-1503	Expansion Conventional Transit Vehicles	2019	1,796,000	-	1,796,000	1,490,680		305,320	143,500	161,820
VE-VN-1503	Expansion Conventional Transit Vehicles	2020	2,365,000	-	2,365,000	1,962,950	157,338	244,712	115,015	129,698
VE-VN-1503	Expansion Conventional Transit Vehicles	2022	2,483,000	-	2,483,000	2,060,890	157,338	264,772	124,443	140,329
VE-VN-1503	Expansion Conventional Transit Vehicles	2023	2,483,000	-	2,483,000	2,060,890	157,338	264,772	124,443	140,329
VE-VN-1503	Expansion Conventional Transit Vehicles	2024	2,483,000	-	2,483,000	2,060,890	236,007	186,103	87,469	98,635
VE-VN-1503	Expansion Conventional Transit Vehicles	2025	2,483,000	-	2,483,000	2,060,890	236,007	186,103	87,469	98,635
VE-VN-1503	Expansion Conventional Transit Vehicles	2026	1,901,745	-	1,901,745	1,578,448	236,007	87,290	41,026	46,264
VE-VN-1503	Expansion Conventional Transit Vehicles	2027	1,901,745	-	1,901,745	1,578,448	236,007	87,290	41,026	46,264
VE-VN-1503	Expansion Conventional Transit Vehicles	2028	1,901,745	-	1,901,745	1,578,448	236,007	87,290	41,026	46,264
VE-VN-1502	Expansion Handi-Van Vehicles	2019	179,000	-	179,000	148,570		30,430	14,302	16,128
VE-VN-1502	Expansion Handi-Van Vehicles	2020	185,000	-	185,000	153,550		31,450	14,782	16,669
VE-VN-1502	Expansion Handi-Van Vehicles	2021	213,000	-	213,000	176,790		36,210	17,019	19,191
VE-VN-1502	Expansion Handi-Van Vehicles	2022	213,000	-	213,000	176,790		36,210	17,019	19,191
VE-VN-1502	Expansion Handi-Van Vehicles	2024	213,000	-	213,000	176,790		36,210	17,019	19,191
VE-VN-1502	Expansion Handi-Van Vehicles	2025	213,000	-	213,000	176,790		36,210	17,019	19,191
VE-VN-1502	Expansion Handi-Van Vehicles	2026	213,000	-	213,000	176,790		36,210	17,019	19,191
VE-VN-1502	Expansion Handi-Van Vehicles	2028	213,000	-	213,000	176,790		36,210	17,019	19,191
Projects from Roads & Related										
ALTERNATIVE TRANSPORTATION PROJECTS (Transit-Related Road Infrastructure)										
RD-TR-270	Bus Stop Locations Upgrades	2019	161,000	-	161,000	133,630		27,370	12,864	14,506
RD-TR-270	Bus Stop Locations Upgrades	2020	177,000	-	177,000	146,910		30,090	14,142	15,948
RD-TR-270	Bus Stop Locations Upgrades	2021	110,000	-	110,000	91,300		18,700	8,789	9,911
RD-TR-270	Bus Stop Locations Upgrades	2022	284,000	-	284,000	235,720		48,280	22,692	25,588
RD-TR-270	Bus Stop Locations Upgrades	2023	284,000	-	284,000	235,720		48,280	22,692	25,588
RD-TR-270	Bus Stop Locations Upgrades	2024	284,000	-	284,000	235,720		48,280	22,692	25,588
RD-TR-270	Bus Stop Locations Upgrades	2025	284,000	-	284,000	235,720		48,280	22,692	25,588
RD-TR-270	Bus Stop Locations Upgrades	2026	284,000	-	284,000	235,720		48,280	22,692	25,588
RD-TR-270	Bus Stop Locations Upgrades	2027	284,000	-	284,000	235,720		48,280	22,692	25,588
RD-TR-270	Bus Stop Locations Upgrades	2028	284,000	-	284,000	235,720		48,280	22,692	25,588
	Reserve Fund Adjustment			-	-	-		(1,372,774)	(645,204)	(727,570)
	Total		60,305,235	698,340	59,606,895	50,053,345	4,115,796	4,064,980	1,910,540	2,154,439



3.4 Parks and Recreation Services

This study serves to remove the 10% statutory deduction that is no longer required for Parks and Recreation Services due of the recent amendments to the D.C.A. Some of the project cost estimates in the 2019 D.C. Background Study have been updated to reflect the revised cost estimates in the City's 2021 Capital Budget and Forecast. Furthermore, additional parkland development anticipated during the forecast period as a result of development approvals have also been included in the D.C. capital needs listing. This update also includes additional capital needs for a Recreation Multi-Use Trail Master Plan Update, land costs for a new community centre, and capital costs for the additional recreation space being created as part of the Skyway Redevelopment project.

The updated capital needs and D.C.-eligible costs for Parks and Recreation Services are presented in Table 3-4. In aggregate \$42.1 million gross capital costs have been identified to meet the increase in need for service, an increase of \$29.3 million from the costs in the 2019 D.C. Background Study. Capital costs of \$2.1 million have been deducted in recognition of the benefit to growth beyond the forecast period. A further \$22.2 million has been deducted in recognition of the benefit to existing development. Approximately \$2.2 million in capital costs have been deducted reflecting anticipated growth-related portion of grants and contributions. After deducting the reserve fund balance of \$1.3 million, a total of \$14.4 million in capital costs has been included in the calculation of the charge. The D.C. recoverable costs are within the permitted historic level of service cap.

The allocation between residential and non-residential development in the 2019 D.C. Background Study has been maintained at 95% to residential development and 5% to non-residential development.



Table 3-4
Infrastructure Costs Covered in the D.C. Calculation – Parks and Recreation Services

Prj. No	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share	Non-Residential Share
	2019-2028								95%	5%
PO-PD-115	City View Park	2019	257,000	-	257,000	12,850		244,150	231,943	12,208
PO-PD-115	City View Park	2020	1,310,000	-	1,310,000	65,500		1,244,500	1,182,275	62,225
PO-PD-115	City View Park	2021	3,631,000	-	3,631,000	181,550		3,449,450	3,276,978	172,473
PO-PD-115	City View Park	2022	609,000	-	609,000	30,450		578,550	549,623	28,928
PO-PD-115	City View Park	2023	775,000	-	775,000	38,750		736,250	699,438	36,813
PO-PD-115	City View Park	2024	775,000	-	775,000	38,750		736,250	699,438	36,813
PO-PD-115	City View Park - Sportsfield Development	2025	340,000	-	340,000	17,000		323,000	306,850	16,150
PO-PD-115	City View Park - Sportsfield Development	2026	388,000	-	388,000	19,400		368,600	350,170	18,430
PO-PD-115	City View Park - Sportsfield Development	2027	388,000	-	388,000	19,400		368,600	350,170	18,430
PO-PD-115	City View Park - Sportsfield Development	2028	388,000	-	388,000	19,400		368,600	350,170	18,430
PO-PR-877	Multi-Use Trail	2029	100,000	26,000	74,000	74,000		-	-	-
PO-PR-877	Multi-Use Trail	2029	909,100	236,366	672,734	672,734		-	-	-
PO-PR-877	Multi-Use Trail	2029	909,100	236,366	672,734	672,734		-	-	-
PO-PR-877	Multi-Use Trail	2030	909,100	236,366	672,734	672,734		-	-	-
PO-PR-877	Multi-Use Trail	2030	909,100	236,366	672,734	672,734		-	-	-
PO-PD-1733	Multi-Use Trail - Sheldon Creek	2025	25,000	500	24,500	18,500		6,000	5,700	300
PO-PD-1733	Multi-Use Trail - Sheldon Creek	2025	200,000	4,000	196,000	148,000		48,000	45,600	2,400
PO-PD-1647	Multi-Use Trail, Hydro Corridor - Mainway to Upper Middle (Palmer Trail)	2019	238,000	4,760	233,240	176,120	10,710	46,410	44,090	2,321
PO-PD-1647	Multi-Use Trail, Hydro Corridor - Mainway to Upper Middle	2022	350,000	7,000	343,000	259,000		84,000	79,800	4,200
PO-PD-1872	Multi-Use Trail, Sutton to Bronte Creek Trail	2019	20,000	400	19,600	14,800		4,800	4,560	240
PO-PD-1872	Multi-Use Trail, Sutton to Bronte Creek Trail	2020	200,000	4,000	196,000	148,000		48,000	45,600	2,400
PO-PR-877	Recreational Multi-Use Trail - Master Plan Update	2025	189,000	-	189,000	47,250		141,750	134,663	7,088
	Parkland Development - Cooke Boulevard	2021	975,000	394,666	580,334	48,750		531,584	505,005	26,579
	Parkland Development - Brant Street	2021	42,000	17,001	24,999	2,100		22,899	21,754	1,145
	Community Centre at Bateman (Land only)	2023	4,350,000	-	4,350,000	217,500		4,132,500	3,925,875	206,625
	Skyway Redevelopment	2025	22,921,000	656,387	22,264,613	17,863,039	2,200,787	2,200,787	2,090,748	110,039
	Reserve Fund Adjustment							(1,279,126)	(1,215,170)	(63,956)
	Total		42,107,400	2,060,178	40,047,222	22,151,045	2,211,497	14,405,554	13,685,276	720,278



3.5 Library Services

The statutory 10% deduction that is no longer required for Library Services under the amended D.C.A was removed. In addition, costs for the Southeast Library Expansion (New Appleby) have been included in the calculation of the charge.

As a result of these changes, the total gross capital costs increase by \$3.1 million reference to those contained in the 2019 D.C. Background Study. After making deductions for post period benefit, benefit to existing and the reserve fund balance, a total of \$2.3 million in D.C. recoverable capital costs has been included in the calculation of the charge. The D.C. recoverable costs are within the permitted historic level of service cap.

Similar to the 2019 D.C. Background Study, the D.C. recoverable costs are allocated 95% to residential development and 5% to non-residential development, based on the recognition that residential users are the primary users of Library Services. The detailed capital needs listing and calculation of D.C. eligible costs are shown in Table 3-5.

3.6 Growth-Related Studies

This D.C. Update Study removes the statutory 10% deduction that is no longer required for certain growth-related studies. Furthermore, the estimated cost to undertake a comprehensive D.C. study in 2026 has been revised to reflect updated cost estimates included in the City's 2021 Capital Budget and Forecast.

The revised gross capital costs for growth-related studies, included in the schedule of charges as a separate "class of service," total \$314,000. This represents an increase of \$64,000 over the costs included in the 2019 D.C. Background Study. A deduction of approximately \$134,000 has been applied for existing reserve funds, resulting in a D.C. recoverable cost included in the calculation of the charge of approximately \$180,000.

The allocation of the net growth-related costs between residential and non-residential development is based on the residential and non-residential allocation for each service and are presented in Table 3-6 below.



Table 3-5
Infrastructure Costs Covered in the D.C. Calculation – Library Services

Prj.No	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share	Non- Residential Share
	2019-2028								95%	5%
LB-LI-1588	Additional Collection Materials	2019-2028	585,000	-	585,000	-		585,000	555,750	29,250
LB-LI-1916	Library (New Appleby) - Southeast Service Expansion Study	2020	30,000	2,571	27,429	10,185		17,244	16,381	862
FB-LB-1921	Library (New Appleby) - Southeast Library Expansion	2023	3,066,000	262,804	2,803,196	1,040,893		1,762,302	1,674,187	88,115
	Reserve Fund Adjustment							(58,683)	(55,749)	(2,934)
	Total		3,681,000	265,376	3,415,624	1,051,078	-	2,305,863	2,190,570	115,293



Table 3-6
Infrastructure Costs Covered in the D.C. Calculation – Growth-Related Studies Class of Service

Prj.No	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Net Capital Cost	Less:		Potential D.C. Recoverable Cost
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	
	2019-2028							
RD-RL-327	Development Charges Study	2021	125,000	-	125,000	-		125,000
RD-RL-327	Development Charges Study	2026	189,000	-	189,000	-		189,000
	Reserve Fund Adjustment							(134,262)
	Total		314,000	-	314,000	-	-	179,738



3.7 Summary

Table 3-8 summarizes the total change in D.C. recoverable capital costs for all services, and classes of service, in comparison to the 2019 D.C. Background Study. In aggregate, D.C. eligible capital costs of \$7.9 million have been added in the calculation of the charges.

Table 3-8
City of Burlington
D.C.-Eligible Cost Comparison (2019 \$)

Service/Class	2019 D.C. Background Study	2021 D.C. Update Study	Change (\$)
Transportation	\$68,812,940	\$63,762,437	\$(5,050,503)
Storm Drainage	\$8,645,296	\$8,823,196	\$177,900
Fire	\$1,052,521	\$1,052,521	\$-
Transit	\$1,127,118	\$4,064,980	\$2,937,862
Parks & Recreation	\$6,505,132	\$14,405,554	\$7,900,422
Library	\$483,336	\$2,305,863	\$1,822,527
Studies	\$90,738	\$179,738	\$89,000
TOTAL	\$86,717,081	\$94,594,288	\$7,877,207



Chapter 4

Revised D.C. Calculation and Schedule of Charges



4. Revised D.C. Calculation and Schedule of Charges

The calculation of the maximum D.C.s that could be imposed by Council has been undertaken using a cash-flow approach for the growth-related capital costs for all services and classes of service. The cash-flow calculations account for the timing of revenues and expenditures and the resultant financing needs. The cash-flow calculations have been undertaken for each forecast development type (i.e. residential, and non-residential) for all services. Cashflow calculations are provided for transportation services and storm drainage services separately, with all other services provided in a single cashflow, reflecting the potential interim finance D.C. eligible costs between services. D.C. cash flow calculation tables are provided in Appendix B and have been undertaken to account for 3% earnings on D.C. reserve fund balances and 5.5% interest charged for reserve fund borrowing.

Based on the proposed amendments to the D.C. eligible costs included in the 2019 D.C. Background Study detailed in Chapter 3 herein, Tables 4-1 through 4-3 present the updated D.C. calculations. Table 4-1 presents the City-wide D.C. calculation for Transportation Services over the 13-year period, Table 4-2 presents the City-wide D.C. calculation for Storm Drainage Services over the 13-year period, and Table 4-3 presents the City-wide D.C. calculation for services over the 10-year planning horizon.

The calculation for residential development is generated on a per capita basis and is based upon six forms of housing types (single and semi-detached, apartments 2+ bedrooms, bachelor and 1-bedroom apartments, multiples 3+ bedrooms, multiples 1-2 bedrooms, and special care/special dwelling units). The non-residential development charge has been calculated on a per square metre (sq.mt.) of total floor area basis for retail and non-retail development.

Table 4-4 summarizes the recommended schedule of charges, reflecting the maximum D.C.s by residential dwelling type and per sq.mt. of G.F.A. for non-residential development (i.e. retail and non-retail). The charges in Table 4-4 are denominated in 2019 \$ consistent with the 2019 D.C. Background Study and By-law 29-2019.

As mentioned in section 1.2.7 of this report, the City's D.C. By-law provides for mandatory annual indexing on April 1st of each year. Charges that were in effect at the time of by-law passage in 2019 have increased by approximately 5.6% as a result of



indexing provision of the by-law. To present the amended charges in current values, the charges provided in Table 4-4 have been indexed by 5.6% and presented for comparison to current charges in Table 4-5.

Tables 4-6 and 4-7 compare the City's current charges to the charges proposed herein (Table 4-5), for a single detached residential dwelling unit, a 2-bedroom apartment unit, and per sq.mt. of G.F.A. for retail and non-retail development respectively.

The revised development charges for a 2-bedroom apartment total \$8,251 per unit. This represents an increase of \$1,581 per unit over the current charge. The proposed charges for non-retail development totals \$145.60 per sq.mt. for retail development, which is \$4.23 per sq.mt. lower than the current charge. The proposed charge for non-retail developments is \$82.53 per sq.mt., an increase of \$0.78 per sq.mt. over the current charges.

Table 4-1
City-Wide Services D.C. Calculation
Cash Flow Calculation
2019-2031

SERVICE	2019\$ D.C.-Eligible Cost			2019\$ D.C.-Eligible Cost		
	Residential	Non-Residential		SDU	Retail per m ²	Non-Retail per m ²
		Retail	Non-Retail			
1. <u>Transportation Services</u>						
1.1 Capital Costs	\$ 28,055,472	\$ 20,710,040	\$ 14,996,925	\$ 7,783	\$ 122.15	\$ 62.41
TOTAL	\$ 28,055,472	\$ 20,710,040	\$ 14,996,925	\$ 7,783	\$ 122.15	\$ 62.41
Growth-Related Studies	\$ 53,409	\$ 39,426	\$ 28,550			
Financing Costs	\$ (58,991)	\$ (60,582)	\$ (21,083)			
D.C.-Eligible Capital Cost	\$ 28,049,891	\$ 20,688,883	\$ 15,004,392			
13 Year Gross Population/GFA Growth (sq.m.)	12,329	169,372	240,414			
Cost Per Capita/Non-Residential GFA (sq.m.)	\$ 2,275.11	\$ 122.15	\$ 62.41			
<u>By Residential Unit Type</u>	<u>P.P.U.</u>					
Single and Semi-Detached Dwelling	3.421	\$ 7,783				
Apartments - 2 Bedrooms +	1.740	\$ 3,959				
Apartments - Bachelor and 1 Bedroom	1.282	\$ 2,917				
Multiples - 3 or More Bedrooms	2.463	\$ 5,604				
Multiples - 1 or 2 Bedrooms	1.950	\$ 4,436				
Special Care/Special Dwelling Units	1.100	\$ 2,503				



Table 4-2
City-Wide Services D.C. Calculation
Cash Flow Calculation
2019-2031

SERVICE	2019\$ D.C.-Eligible Cost		2019\$ D.C.-Eligible Cost	
	Residential	Non-Residential	SDU	per m²
2. <u>Storm Drainage Services</u>				
2.1 Capital Costs	\$ 6,219,776	\$ 2,603,420	\$ 1,586	\$ 5.03
TOTAL	\$ 6,219,776	\$ 2,603,420	\$ 1,586	\$ 5.03
Growth-Related Studies	\$ 11,841	\$ 4,956		
Financing Costs	\$ (516,608)	\$ (548,356)		
D.C.-Eligible Capital Cost	\$ 5,715,008	\$ 2,060,020		
13 Year Gross Population/GFA Growth (sq.m.)	12,329	409,786		
Cost Per Capita/Non-Residential GFA (sq.m.)	\$ 463.54	\$ 5.03		
By Residential Unit Type	P.P.U.			
Single and Semi-Detached Dwelling	3.421	\$ 1,586		
Apartments - 2 Bedrooms +	1.740	\$ 807		
Apartments - Bachelor and 1 Bedroom	1.282	\$ 594		
Multiples - 3 or More Bedrooms	2.463	\$ 1,142		
Multiples - 1 or 2 Bedrooms	1.950	\$ 904		
Special Care/Special Dwelling Units	1.100	\$ 510		



Table 4-3
City-Wide Services D.C. Calculation
Cash Flow Calculation
2019-2028

SERVICE	2019\$ D.C.-Eligible Cost		2019\$ D.C.-Eligible Cost	
	Residential	Non-Residential	SDU	per m ²
3. <u>Fire Services</u>				
3.1 Capital Costs	\$ 494,685	\$ 557,836	\$ 163	\$ 1.66
4. <u>Transit Services</u>				
4.1 Capital Costs	\$ 1,910,540	\$ 2,154,439	\$ 627	\$ 6.50
5. <u>Parks and Recreation Services</u>				
5.1 Capital Costs	\$ 13,685,276	\$ 720,278	\$ 4,489	\$ 2.21
6. <u>Library Services</u>				
6.1 Capital Costs	\$ 2,190,570	\$ 115,293	\$ 718	\$ 0.35
TOTAL	\$ 18,281,071	\$ 3,547,846	\$ 5,998	\$ 10.73
Growth-Related Studies	\$ 34,802	\$ 6,754		
Financing Costs	\$ 322,223	\$ 100,168		
D.C.-Eligible Capital Cost	\$ 18,638,096	\$ 3,654,768		
10 Year Gross Population/GFA Growth (sq.m.)	10,631	340,601		
Cost Per Capita/Non-Residential GFA (sq.m.)	\$ 1,753.18	\$ 10.73		
<u>By Residential Unit Type</u>	<u>P.P.U.</u>			
Single and Semi-Detached Dwelling	3.421	\$ 5,998		
Apartments - 2 Bedrooms +	1.740	\$ 3,051		
Apartments - Bachelor and 1 Bedroom	1.282	\$ 2,248		
Multiples - 3 or More Bedrooms	2.463	\$ 4,318		
Multiples - 1 or 2 Bedrooms	1.950	\$ 3,419		
Special Care/Special Dwelling Units	1.100	\$ 1,929		



Table 4-4
Schedule of Calculated D.C.s (2019 \$)

Service/Class	RESIDENTIAL: Single and Semi- Detached Dwelling	RESIDENTIAL: Apartments - 2 or more Bedrooms	RESIDENTIAL: Apartments - Bachelor or 1 Bedroom	RESIDENTIAL: Multiples - 3 or more Bedrooms	RESIDENTIAL: Multiples - 1 or 2 Bedrooms	RESIDENTIAL: Special Care/Special Need	NON- RESIDENTIAL (per m ² of GFA): Retail	NON- RESIDENTIAL (per m ² of GFA): Non-Retail
Transportation	\$7,764	\$3,949	\$2,910	\$5,590	\$4,426	\$2,497	\$121.96	\$62.22
Storm Drainage	\$1,583	\$805	\$593	\$1,140	\$902	\$509	\$5.00	\$5.00
Fire	\$163	\$83	\$61	\$117	\$93	\$52	\$1.66	\$1.66
Transit	\$626	\$318	\$235	\$451	\$357	\$201	\$6.49	\$6.49
Parks & Recreation	\$4,484	\$2,281	\$1,680	\$3,229	\$2,556	\$1,442	\$2.17	\$2.17
Library	\$718	\$365	\$269	\$517	\$409	\$231	\$0.35	\$0.35
Growth-Related Studies	\$28	\$14	\$10	\$20	\$16	\$9	\$0.29	\$0.29
TOTAL	\$15,367	\$7,815	\$5,758	\$11,064	\$8,759	\$4,941	\$137.91	\$78.17

Table 4-5
Schedule of Calculated D.C.s (Indexed to April 2021)

Service/Class	RESIDENTIAL: Single and Semi- Detached Dwelling	RESIDENTIAL: Apartments - 2 or more Bedrooms	RESIDENTIAL: Apartments - Bachelor or 1 Bedroom	RESIDENTIAL: Multiples - 3 or more Bedrooms	RESIDENTIAL: Multiples - 1 or 2 Bedrooms	RESIDENTIAL: Special Care/Special Need	NON- RESIDENTIAL (per m ² of GFA): Retail	NON- RESIDENTIAL (per m ² of GFA): Non-Retail
Transportation	\$8,198	\$4,169	\$3,072	\$5,902	\$4,673	\$2,636	\$128.76	\$65.69
Storm Drainage	\$1,672	\$850	\$626	\$1,204	\$952	\$537	\$5.28	\$5.28
Fire	\$172	\$88	\$64	\$124	\$98	\$55	\$1.75	\$1.75
Transit	\$661	\$336	\$248	\$476	\$377	\$212	\$6.85	\$6.85
Parks & Recreation	\$4,735	\$2,408	\$1,774	\$3,409	\$2,699	\$1,522	\$2.29	\$2.29
Library	\$758	\$385	\$284	\$546	\$432	\$244	\$0.37	\$0.37
Growth-Related Studies	\$29	\$15	\$11	\$21	\$17	\$10	\$0.30	\$0.30
TOTAL	\$16,224	\$8,251	\$6,079	\$11,681	\$9,248	\$5,217	\$145.60	\$82.53



Table 4-6
Comparison of Current and Calculated D.C.s – Residential Development

Service/Class of Service	Single Detached Unit	Single Detached Unit	2-Bedroom Apartment	2-Bedroom Apartment
	Current	Calculated	Current	Calculated
Transportation	\$8,849	\$8,198	\$4,501	\$4,169
Storm Drainage	\$1,589	\$1,672	\$808	\$850
Fire	\$172	\$172	\$88	\$88
Transit	\$184	\$661	\$94	\$336
Parks & Recreation	\$2,144	\$4,735	\$1,091	\$2,408
Library	\$159	\$758	\$81	\$385
Growth-Related Studies	\$15	\$29	\$7	\$15
Total Municipal Wide Services	\$13,112	\$16,224	\$6,670	\$8,251

Table 4-7
Comparison of Current and Calculated D.C.s - Non-Residential Development

Service/Class of Service	Retail	Retail	Non-Retail	Non-Retail
	Current	Calculated	Current	Calculated
Transportation	\$138.98	\$128.76	\$70.90	\$65.69
Storm Drainage	\$5.98	\$5.28	\$5.98	\$5.28
Fire	\$1.75	\$1.75	\$1.75	\$1.75
Transit	\$1.88	\$6.85	\$1.88	\$6.85
Parks & Recreation	\$1.02	\$2.29	\$1.02	\$2.29
Library	\$0.07	\$0.37	\$0.07	\$0.37
Growth-Related Studies	\$0.15	\$0.30	\$0.15	\$0.30
Total Municipal Wide Services	\$149.83	\$145.60	\$81.75	\$82.53



Chapter 5

D.C. Policy Recommendations and D.C. By-law Rules



5. D.C. Policy Recommendations and D.C. By-law Rules

The City's current D.C. by-law provides for the uniform City-wide recovery for all municipal services. D.C.s are imposed for all services through one by-law. This amendment does not alter the City's policy for the imposition of D.C. by service and the respective City-wide orientation.

Other than those policy revisions identified in sections 5.1 and 5.2, all other rules and policies contained within By-law 29-2019 remain unchanged.

5.1 D.C. Calculation and Collection Policies

The recent amendments to the D.C.A. provide for mandatory installments payments of D.C.s for rental housing, non-profit housing, and institutional development as follows:

- Rental housing and institutional developments will pay D.C.s in six equal annual installments, with the first payment commencing at the date of occupancy.
- Non-profit housing developments will pay D.C.s in 21 equal annual installments.
- Interest may be charged on the installments, and any unpaid amounts may be added to the property and collected as taxes.

Furthermore, the D.C.s for development proceeding through the site plan or zoning by-law amendment planning approvals processes will be calculated on the date the planning application is made and will be payable at building permit issuance (or as required by s.26.1 of the D.C.A.).

- The D.C. amount for all developments occurring within two years of a Site Plan or Zoning By-law Amendment planning approval (for applications submitted on or after January 1, 2020) shall be determined based on the D.C. charge in effect on the date of Site Plan or Zoning By-law Amendment planning application.
- If the development is not proceeding via these planning approvals, or if the building permit is issued after the two-year period of application approval, then the amount is determined the earlier of the date of issuance of a building permit or occupancy.



The D.C.A. also provides that municipalities may charge interest on the installment payments, and the determination of charges where the planning application is received in specific circumstances outlined above. In this regard, the City will apply interest in these situations at the prime lending rate of the City's financial institution.

5.2 Statutory Exemptions

The amendments to the D.C.A. provide for the following additional statutory exemptions to the payment of D.C.s.

Residential intensification exemptions have been expanded to allow for the creation of additional dwelling units within ancillary structures to existing residential dwellings without the payment of D.C.s. Section 2 (3) (b) of the D.C.A. provides that D.C.s are not payable for residential development that results only in the creation of up to two additional dwelling units in prescribed classes of existing residential buildings or prescribed structures ancillary to existing residential buildings, subject to the prescribed restrictions set out in section 2 (1) of O. Reg. 82/98 (see Table 5-1).

Table 5-1
Prescribed Classes of Existing Residential Buildings, Prescribed Additional Dwelling Units, and Restrictions

Item	Name of Class of Existing Residential Building	Description of Class of Existing Residential Buildings	Maximum Number of Additional Dwelling Units	Restrictions
1.	Existing single detached dwellings	Existing residential buildings, each of which contains a single dwelling unit, that are not attached to other buildings.	Two	The total gross floor area of the additional dwelling unit or units must be less than or equal to the gross floor area of the dwelling unit already in the building.
2.	Existing semi-detached dwellings or row dwellings	Existing residential buildings, each of which contains a single dwelling unit, that have one or two vertical walls, but no other parts, attached to other buildings.	One	The gross floor area of the additional dwelling unit must be less than or equal to the gross floor area of the dwelling unit already in the building.
3.	Existing rental residential buildings	Existing residential rental buildings, each of which contains four or more dwelling units.	Greater of one and 1% of the existing units in the building	None
4.	Other existing residential buildings	An existing residential building not in another class of residential building described in this table.	One	The gross floor area of the additional dwelling unit must be less than or equal to the gross floor area of the smallest dwelling unit already in the building.



The creation of a second dwelling unit in prescribed classes of proposed new residential buildings, including structures ancillary to dwellings are now also exempt from the payment of D.C.s, subject to the prescribed restrictions set out in section 2 (3) of O. Reg. 82/98 (see Table 5-2).

To provide additional clarity in interpreting the application of the exemption for a second dwelling that would be ancillary to a proposed new detached dwelling, semi-detached dwelling, or row dwelling, the proposed new principal dwelling and one ancillary dwelling unit must be located on parcel of land on which no other detached dwelling, semi-detached dwelling, or row dwelling would be located.

Table 5-2
Prescribed Classes of Proposed New Residential Buildings, and Restrictions

Item	Name of Class of Proposed New Residential Buildings	Description of Class of Proposed New Residential Buildings	Restrictions
1.	Proposed new detached dwellings	Proposed new residential buildings that would not be attached to other buildings and that are permitted to contain a second dwelling unit, that being either of the two dwelling units, if the units have the same gross floor area, or the smaller of the dwelling units.	<p>The proposed new detached dwelling must only contain two dwelling units.</p> <p>The proposed new detached dwelling must be located on a parcel of land on which no other detached dwelling, semi-detached dwelling or row dwelling would be located.</p>
2.	Proposed new semi-detached dwellings or row dwellings	Proposed new residential buildings that would have one or two vertical walls, but no other parts, attached to other buildings and that are permitted to contain a second dwelling unit, that being either of the two dwelling units, if the units have the same gross floor area, or the smaller of the dwelling units.	<p>The proposed new semi-detached dwelling or row dwelling must only contain two dwelling units.</p> <p>The proposed new semi-detached dwelling or row dwelling must be located on a parcel of land on which no other detached dwelling, semi-detached dwelling or row dwelling would be located.</p>
3.	Proposed new residential buildings that would be ancillary to a proposed new detached dwelling, semi-detached dwelling or row dwelling	Proposed new residential buildings that would be ancillary to a proposed new detached dwelling, semi-detached dwelling or row dwelling and that are permitted to contain a single dwelling unit.	<p>The proposed new detached dwelling, semi-detached dwelling or row dwelling, to which the proposed new residential building would be ancillary, must only contain one dwelling unit.</p> <p>The gross floor area of the dwelling unit in the proposed new residential building must be equal to or less than the gross floor area of the detached dwelling, semi-detached dwelling or row dwelling to which the proposed new residential building is ancillary.</p>



Bill 213, An Act to Reduce Burdens on People and Businesses by Enacting, Amending and Repealing Various Acts and Revoking a Regulation received Royal Assent on December 8, 2020. This Bill amended the *Ministry of Training, Colleges and Universities Act* to provide an exemption from the payment of D.C.s for universities. Specifically, the Act states:

Land vested in or leased to a university that receives regular and ongoing operating funds from the government for the purposes of post-secondary education is exempt from development charges imposed under the *Development Charges Act*, 1997 if the development in respect of which development charges would otherwise be payable is intended to be occupied and used by the university.

The City's D.C. By-law will be updated through this process to state this statutory exemption.

5.3 Non-Statutory Exemptions

The City's current non-statutory exemptions are outlined in section 1.2.4 of this report. In addition to the exemption outlined in section 1.2.4 of this report, the City is proposing to exempt non-profit housing developments. This exemption is being proposed in part to incent the development of more affordable housing within the City, as well as to reduce the burden of administering the 21-year installments provided under the D.C.A. The definition below would be used to determine eligibility for the exemption:

"non-profit housing development" means development of a building or structure intended for use as residential premises by:

- (a) a corporation to which the *Not-for-Profit Corporations Act*, 2010 applies, that is in good standing under that Act and whose primary objective is to provide housing;
- (b) a corporation without share capital to which the *Canada Not-for-profit Corporations Act* applies, that is in good standing under that Act and whose primary objective is to provide housing; or
- (c) a non-profit housing co-operative that is in good standing under the *Co-operative Corporations Act*.



Chapter 6

Asset Management Plan and Long-Term Capital and Operating Costs



6. Asset Management Plan and Long-Term Capital and Operating Costs

The D.C.A. requires the background study to include an Asset Management Plan (A.M.P) related to new infrastructure. Section 10 (3) of the D.C.A. provides:

The A.M.P. shall,

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

The A.M.P. analysis included in the 2019 D.C. Background Study, which found that the capital plan was deemed to be financially sustainable, has been updated reflect the capital cost revisions described herein. These revisions are provided in the context of the 2019 D.C. Background Study A.M.P. and is independent from the City's 2021 A.M.P. A more comprehensive update of the A.M.P. component of the D.C. background study will occur in the City's next full D.C. by-law review.

6.1 Non-Transit Services

The updated A.M.P. analysis contained in Table 6-1 identifies:

1. The non-D.C. recoverable portion of the projects which will require financing from City financial resources (i.e. taxation, rates, fees, etc.). This amount has been presented on an annual debt charge amount based on 20-year financing, totalling \$7.3 million.
2. Lifecycle costs for the 2019 D.C. capital works have been presented based on a sinking fund basis. The assets have been considered over their estimated useful lives.
3. Incremental operating costs for the D.C. services (only) have been included.



4. Total incremental costs attributable to the growth-related expenditures (i.e. annual lifecycle costs and incremental operating costs) total approximately \$4.3 million.
5. The resultant total annualized expenditures are \$11.5 million.
6. Consideration was given to the potential new taxation and user fee revenues which will be generated as a result of new growth. These revenues will be available to finance the expenditures above. The new operating revenues are \$8.1 million. This amount, totalled with the existing operating revenues of \$258.0 million, provide annual revenues of approximately \$266.2 million by the end of the forecast period.
7. The incremental operating revenues of \$8.1 million will adequately cover the incremental growth-related expenditures of approximately \$4.3 million. The remainder of the incremental operating revenues and the existing operating revenues of \$258.0 million can cover the \$5.7 million of non-D.C. recoverable expenditures.
8. In consideration of the above, the capital plan is deemed to be financially sustainable.

In consideration of the above changes, the capital plan is still deemed to be financially sustainable.



Table 6-1
City of Burlington
Asset Management – Future Expenditures and Associated Revenues (2019 \$)

Description	2031 (Total)
Expenditures (Annualized)¹	
Annual Debt Payment on Non-Growth Related Capital ²	\$7,266,847
Annual Debt Payment on Post Period Capital ³	\$1,265,564
Annual Lifecycle - City-Wide Services	\$4,191,782
Incremental Operating Costs (for D.C. Services)¹	\$90,873
Total Expenditures (Net of Interim Funding of Post Period Benefit)	\$11,549,502
Revenue (Annualized)	
Total Existing Revenue ⁴	\$258,030,198
Incremental Tax and Non-Tax Revenue (User Fees, Fines, Licences, etc.)	\$8,128,356
Total Revenues	\$266,158,554

1 Excluding Transit Services

2 Non-Growth Related component of Projects including 10% mandatory deduction on soft services

3 Interim Debt Financing for Post Period Benefit

4 As per Sch. 10 of FIR

6.2 Transit Services

The updated A.M.P. analysis for transit services that complies with the requirements of Ontario Regulation 82/98 is summarized below:

6.2.1 State of Local Infrastructure

The City currently owns and manages capital assets for the provision of Transit Services including facilities, equipment, bus stops and shelters, and fleet. Provided in Table 6-2 is a high-level summary of the transit assets, useful life estimates, age, and 2019 \$ replacement cost, where data is readily available. Asset valuations have been provided from staff estimates. In total, transit assets (excluding land) within the City have a replacement value of approximately \$64.6 million.



Table 6-2
Asset Inventory and Valuation

Asset	Quantity	Useful Life (Years)	Asset Age	Total Replacement Cost
Support Vehicles	8	7-10	4.8	\$330,000
Buses	73	7-12	7.2	\$35,907,140
Equipment	Various	7-10	Unk.	\$4,429,200
Bus Stops and Shelters	Various	15	Unk.	\$6,225,040
Transit Facilities (excl. land)	Various	60	Unk.	\$17,736,126
Total				\$64,627,506

Asset age and useful life data have been provided by the City where available, resulting in only fleet assets having a known age. Weighted by replacement cost, support vehicles and buses have a weighted average useful life of 4.8 years and 7.2 years, respectively. Summarized in Table 6-3 is the distribution of total fleet asset replacement value by the percentage of estimated useful life consumed. Based on the distribution of replacement value, 60% of transit fleet assets have consumed less than 75% of their respective useful lives, with the remaining 40% being at or near the end of their expected useful life.

Table 6-3
Distribution of Asset Value by Percentage of Useful Life Consumed

Asset	Percentage of Useful Life Consumed			
	0% - 25%	25% - 50%	50% - 75%	75% - 100%
Support Vehicles	75,000	40,000	40,000	175,000
Buses	6,423,065	5,632,635	9,495,710	14,355,730
Total Fleet Replacement Value	6,498,065	5,672,635	9,535,710	14,530,730

6.2.2 Levels of Service

A level of service (L.O.S.) analysis gives the City an opportunity to document the L.O.S. that is currently being provided and compare with the L.O.S. that is expected. This can be done through a review of current practices and procedures, an examination of trends or issues facing the City, or through an analysis of performance measures and targets that staff can use to measure performance.

- Expected L.O.S. can be impacted by a number of factors, including:
- Legislative requirements;



- Strategic planning goals and objectives;
- Resident expectations;
- Council or City staff expectations; and
- Financial or resource constraints.

The previous task of determining the state of the City's Transit asset infrastructure establishes the asset inventory and condition (based on useful life), to guide the refinement and upkeep of asset infrastructure. It is important to document an expected L.O.S. that is realistic to the City. It is common to strive for the highest L.O.S., however, these service levels usually come at a cost.

Expected L.O.S. of the City's Transit Services relates to multiple asset classes and is defined through several sources. The City's A.M.P. indicates that the expected L.O.S. for all fleet assets is their replacement by the end of their useful life, while facilities should be kept to a facility condition index rating of 0.08 or lower. In addition, as summarized in Section 5.4.1 on the City's 2019 D.C. Background Study, expected L.O.S. have been established within the City's

6.2.3 Asset Management Strategy

The asset management strategy provides the recommended course of actions required to deliver the expected L.O.S. discussed in the previous section in a sustainable fashion. The course of actions, when combined together, form a long-term forecast that includes:

- a) Non-infrastructure solutions: reduce costs and/or extend expected useful life estimates;
- b) Maintenance activities: regularly scheduled activities to maintain existing useful life levels, or repairs needed due to unplanned events;
- c) Renewal/Rehabilitation: significant repairs or maintenance planned to increase the useful life of assets;
- d) Replacement/Disposal: complete disposal and replacement of assets, when renewal or rehabilitation is no longer an option; and
- e) Expansion: given planned growth as outlined in Chapter 3 of the 2019 D.C. Background Study and summarized herein.



- f) Continuing to provide services at the current L.O.S., as planned by the City, results in budget impacts over the forecast period. This has to be taken into consideration, with the overall objective of reaching sustainable levels.

Table 6-4 presents the annual lifecycle costs for the transit service assets based on the recommended actions described above. A fundamental approach to calculating the cost of using a capital asset and for the provision of the revenue required when the time comes to retire and replace it is the “sinking fund method”. This method first estimates the future value of the asset at the time of replacement, by inflating the current value of the asset at an assumed annual capital inflation rate. A calculation is then performed to determine annual contributions which, when invested in a reserve fund, will grow with interest to a balance equal to the future replacement cost. The contributions are calculated such that they also increase annually with inflation.

Table 6-4
Annual Lifecycle Cost

Asset	Annual Lifecycle Cost
Support Vehicles	\$45,136
Buses	\$3,364,302
Equipment	\$419,355
Bus Stops and Shelters	\$448,293
Transit Facilities (excl. land)	\$392,425
Total	\$4,669,511

Risk calculations, as identified in the City’s A.M.P., are utilized in the prioritization of assets when facing budget constraints. As the majority of assets employed in the delivery of transit services to the public are fleet, the prevailing risk to the City of not setting aside funds to pay for the lifecycle costs of its assets would mean running buses for longer than their useful life. This would mean that the City would not be meeting its expected L.O.S. of replacing assets before their useful life is consumed, and could also mean fewer available buses as potential increased break-downs occur and increased operating costs to maintain an older fleet.

It is recommended that the City’s procurement policies and procedures be reviewed and compared against procurement best practices to ensure resources are being allocated in an efficient manner to meet the A.M.P. strategy.



6.2.4 Financing Strategy

The financing strategy outlines the suggested financial approach to fund the recommended asset management strategy outlined in Section 6.2.3. This section of the asset management plan includes:

- Annual expenditure forecast broken down by:
- Maintenance/non-infrastructure solutions;
- Renewal/rehabilitation/replacement activities;
- Disposal activities; and
- Expansion activities.
- A breakdown of annual funding/revenue by source.

Table 6-5 details the financing strategy forecast, which is presented in 2019 \$. Maintenance/non-infrastructure solutions consist of operating and minor capital equipment costs from the City's budget, which has been increased annually by the growth rate of the City's transit fleet to reflect increases in maintenance costs that arise from additional buses. Renewal/rehabilitation/replacement activity expenditures are consistent with the lifecycle costs of existing transit assets identified in Section 6.2.3, and disposal activities have been assumed to bear no additional cost to the City. Expansion activities are the gross capital costs of capital projects identified in Section 3.3. Not included in this financing strategy are those operating costs not directly related to the maintenance of capital (i.e. salaries, wages, benefits, contracted services, utility costs, internal charges, etc.).

The funding sources included in the financing strategy consist of dependable and known sources that can be relied upon during the forecast period. Controllable revenues consist of transit fares and fees from the City's budget, which have been increased annually to account for the growth in ridership detailed in Section 3.3. Transfers from the D.C. Reserve Fund have been included for the infrastructure costs included in the Transit D.C. calculation. Additionally, general revenues and recoveries have been included as a stable source of funding for transit, which are mostly comprised of Gas Tax funds. Lastly, grant funding provided by the Provincial Transit Infrastructure Fund has been included in the financing strategy where these amounts are known.



The forecast indicates that there is a funding shortfall of approximately \$0.8 million in 2019, \$36,000 in 2020, and \$13.3 million in 2022. This shortfall could be offset through transfers from the tax levy, which is a major funding source for the overall transit budget. For the remainder of the forecast period, there is a projected funding surplus, increasing from approximately \$2.8 million in 2020 and growing to over \$10.5 million by 2028. In consideration of these surpluses, the capital plan is deemed to be financially sustainable.



Table 6-5
Financing Strategy

Description	Forecast									
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Expenditures										
Maintenance/Non-Infrastructure Solutions	3,589,784	3,789,971	3,832,287	4,040,351	4,206,099	4,414,163	4,622,226	4,791,490	4,918,437	5,087,700
Renewal/Rehabilitation/Replacement Activities	4,669,511	4,669,511	4,669,511	4,669,511	4,669,511	4,669,511	4,669,511	4,669,511	4,669,511	4,669,511
Disposal Activities	-	-	-	-	-	-	-	-	-	-
Expansion Activities	2,151,000	3,474,000	1,473,000	29,572,000	10,442,000	2,980,000	3,230,000	2,398,745	2,185,745	2,398,745
Total Expenditures	10,410,295	11,933,482	9,974,798	38,281,862	19,317,610	12,063,673	12,521,737	11,859,745	11,773,693	12,155,956
Financing										
Controllable Revenues	6,104,875	7,422,658	8,740,440	10,058,223	11,376,006	12,693,788	14,011,569	15,329,351	16,647,134	17,964,917
DC Reserve Fund	365,670	433,242	104,185	3,188,312	314,552	270,593	282,068	171,780	135,570	171,780
General Revenues & Recoveries	3,115,229	3,115,229	3,115,229	3,115,229	3,115,229	3,115,229	3,115,229	3,115,229	3,115,229	3,115,229
PTIF	-	925,516	839,500	8,590,516	8,590,516	1,388,274	1,570,774	1,388,274	1,388,274	1,388,274
Total Financing	9,585,774	11,896,645	12,799,354	24,952,280	23,396,303	17,467,885	18,979,640	20,004,634	21,286,207	22,640,200
Funding Shortfall/(Surplus)	824,521	36,837	(2,824,556)	13,329,581	(4,078,693)	(5,404,211)	(6,457,903)	(8,144,889)	(9,512,514)	(10,484,244)



6.3 Long-Term Capital and Operating

As a requirement of the D.C.A., under subsection 10 (2) (c), an analysis must be undertaken to assess the long-term capital and operating cost impacts for the capital infrastructure projects identified within the D.C.

Table 6-5 summarizes the changes to the incremental annual operating costs associated with the D.C.-eligible costs at full emplacement.

Table 6-5
City of Burlington
Operating and Capital Expenditure Impacts for Future Capital Expenditures

Service	Annual Lifecycle Expenditures	Annual Operating Expenditures	Total Annual Expenditures
Transportation Services	\$2,939,071	\$34,591	\$2,973,661
Storm Drainage Services	\$343,225	\$19,941	\$363,165
Fire Services	\$0	\$0	\$0
Transit Services	\$155,546	\$58,357	\$213,902
Parks and Recreation Services	\$795,852	\$34,841	\$830,693
Library Services	\$113,635	\$1,500	\$115,135
Development-Related Studies	\$0	\$0	\$0
Total	\$4,347,328	\$149,229	\$4,496,557



Chapter 7

Process for Adoption of the Amending Development Charges By-law



7. Process for Adoption of the Amending Development Charges By-law

If approved, the changes provided herein will form part of the 2019 D.C. Background Study. Appendix A to this D.C. Update Study includes the draft Amending D.C. By-law being presented for Council's consideration. The D.C. Update Study and Draft Amending D.C. By-law will be presented to the public at a public meeting of Council on March 2, 2022 to solicit public input on the proposed D.C. by-law.

It is anticipated that Council will consider for adoption the proposed amending by-law at a subsequent meeting of Council on March 22, 2022, witnessing the 60-day period between the release of the D.C. Background Study and the passage of the D.C. By-law. It is proposed that the Amending D.C. By-law will come into effect on the date of passage.

If Council is satisfied with the proposed changes to the D.C. Background Study and D.C. By-Law, it is recommended that Council:

“Approve the Development Charges Update Study dated January 21, 2022, as amended, subject to further annual review during the capital budget process;”

“Determine that no further public meeting is required;” and

“Approve the Amending Development Charge By-law as set out herein.



Appendix A

Draft Amending D.C. By-law



The Corporation of the City of Burlington

City of Burlington By-law XX-2022 (F-XX-22)

A By-law to Amend Development Charges By-law 29-2019

Whereas subsection 2(1) of the Development Charges Act, 1997 (the “Act”), S.O. 1997, c.27, as amended, provides for amendments to be made to development charges by-laws; and

Whereas a development charge background study, entitled “City of Burlington Development Charges Update Study” (the “Update Study”) prepared by Watson & Associates Economists Ltd. (“Watson”) and dated January 21, 2022 has been completed in support of the proposed amendment; and

Whereas the Update Study and the proposed amending by-law were made available to the public, the Council of the Corporation of the City of Burlington (the “Council”) gave notice to the public and held a public meeting through its Corporate Services, Strategy, Risk and Accountability Committee on March 22, 2022 pursuant to section 12 of the Act and the regulations thereto, and Council received written submissions and heard comments and representations from all persons who asked to be heard; and

Whereas on March 22, 2022, Council approved Finance Report F-XX-22 thereby indicating that it intends that the increase in the need for services attributable to the anticipated development will be met; and

Whereas at the meeting held on March 22, 2022, Council expressed its intention that development-related post 2031 mid-year capacity identified in the Update Study shall be paid for by development charges or other similar charges; and

Whereas at the meeting held on March 22, 2022, Council approved the Update Study and determined that no further public meetings were required under the Act.

Now therefore the Council of the Corporation of the City of Burlington hereby enacts as follows:



1. By-law 29-2019 is hereby amended as follows:

- a. Section 1 (t) through (qq) of the By-law are deleted and replaced with the following:
 - (t) “institutional,” for the purposes of section 32, means development of a building or structure intended for use:
 - (a) as a long-term care home within the meaning of subsection 2 (1) of the *Long-Term Care Homes Act*, 2007;
 - (b) as a retirement home within the meaning of subsection 2(1) of the *Retirement Homes Act*, 2010.
 - (c) By any institution of the following post-secondary institutions for the objects of the institution:
 - (i) a university in Ontario that receives direct, regular and ongoing operation funding from the Government of Ontario;
 - (ii) a college or university federated or affiliated with a university described in subclause (i); or
 - (iii) an Indigenous Institute prescribed for the purposes of section 6 of the *Indigenous Institute Act*, 2017;
 - (d) as a memorial home, clubhouse or athletic grounds by an Ontario branch of the Royal Canadian Legion; or
 - (e) as a hospice to provide end of life care;
 - (u) “local board” means a municipal service board, municipal business corporation, transportation commission, public library board, board of health, policy service board, planning board, or any other board, commission, committee, body or local authority established or exercising any power under any act with respect to the affairs or purposes of one or more local municipalities or the Region, excluding a conservation authority, any municipal business corporation not deemed to be a local board under O.Reg. 599/06 under the *Municipal Act*, 2001, S.O. c. 25, and



any corporation created under the *Electricity Act*, 1998, S.O. 1998, c. 15, Sched. A or successor legislation;

- (v) “marijuana production facilities” means a building or structure connected to Regional water services or wastewater services that is used, designed or intended for growing, producing, testing, destroying, storing or distribution, excluding retail sales, of marijuana or cannabis authorized by a license issued by the federal Minister of Health pursuant to section 25 of the Marihuana for Medical Purposes Regulations, SOR/2013-119, under the Controlled Drugs and Substances Act, S.C. 1996, c.19.
- (w) “mixed-use” means land, buildings or structures used or designed or intended for a combination of non-residential use and residential use;
- (x) “motel” means an establishment offering temporary lodging on a daily or weekly rate of compensation to the public, and where all rooms, suites, apartments or similar forms of accommodation are owned by a single owner or entity;
- (y) “multiple dwelling” means all dwellings other than single detached dwellings, semi-detached dwellings, apartment dwellings, special care/special need dwellings, and accessory dwellings;
- (z) “non-profit housing development,” means development of a building or structure intended for use as residential premises by:
 - (a) a corporation to which the *Not-for-Profit Corporations Act, 2010* applies, that is in good standing under that Act and whose primary objective is to provide housing;
 - (b) a corporation without share capital to which the *Canada Not-for-profit Corporations Act* applies, that is in good standing under that Act and whose primary objective is to provide housing; or
 - (c) a non-profit housing co-operative that is in good standing under the *Co-operative Corporations Act*;
- (aa) “non-residential use” means land, building or structures or portions thereof intended or used for a use other than for a residential use;



- (bb) “non-retail use” means any land, building or structures or portions thereof intended or used for a use other than a retail use;
- (cc) “nursing home” means a residential building or the residential portion of a mixed-use building licensed as a nursing home under the Nursing Homes Act, R.S.O. 1990, c. N.8;
- (dd) “place of worship” means any building or part thereof that is exempt from taxation as a place of worship pursuant to paragraph 3 of section 3 of the Assessment Act, R.S.O. 1990, c. A.31;
- (ee) “redevelopment” means the construction, erection or placing of one or more buildings or structures on land where all or part of a building or structure has previously been demolished on such land, or changing the use of a building or structure from residential to non-residential, or from non-residential to residential, or from one form of residential to another form of residential, or from one form of non-residential to another form of non-residential;
- (ff) “rental housing,” for the purposes of section 32, means development of a building or structure with four or more dwelling units all of which are intended for use as rented residential premises;
- (gg) “residential mobile home” means a trailer, including park model trailers as defined in the Ontario Building Code and Canadian Standards Association, or a transportable prefabricated structure that is situated in one particular place and used for, or intended to be used for, permanent year-round residential occupancy;
- (hh) “residential use” means lands, buildings or structures or portions thereof used, or designed or intended for use as a home or residence of one or more individuals, and shall include a single-detached dwelling, a semi-detached dwelling, a multiple dwelling, an apartment dwelling, a special care/special need dwelling, an accessory dwelling and the residential portion of a mixed-use building or structure;
- (ii) “retail use” means lands, buildings, structures or any portions thereof, used, designed or intended to be used for the sale, lease, or rental or offer



for sale, lease or rental of any manner of goods, commodities, services or entertainment to the public, for consumption or use, whether directly or through membership, but shall exclude commercial, industrial, hotels/motels, as well as offices not located within or as part of a retail development, and self storage facilities;

- (jj) “retirement home or lodge” means a residential building or the residential portion of a mixed-use building which provides accommodation primarily for retired persons or couples where each private bedroom or living unit has a separate private bathroom and separate entrance from a common hall but where common facilities for the preparation and consumption of food are provided, and common lounges, recreation rooms and medical care facilities may also be provided;
- (kk) “seasonal air-supported structure” means an air-supported structure that is raised and/or erected for a maximum of six months in any given year to allow for the use of an outdoor sports field or portion thereof during the winter for sports-related activities and includes a seasonal bubble;
- (ll) “seasonal structure” means a building or structure placed on land and used, designed or intended for use for: (i) a non-residential purpose during a single season of the year where such building or structure is designed to be easily demolished or removed from the land at the end of the season; or (ii) residential mobile homes that are not able to be occupied year-round due to municipal or provincial land use regulation;
- (mm) “semi-detached dwelling” means a building divided vertically into 2 dwelling units each of which has a separate entrance and access to grade;
- (nn) “services” means services designated in section 5 of this By-law or in an agreement under section 44 of the Act;
- (oo) “single-detached dwelling” means a completely detached building containing only one dwelling unit and includes a residential mobile home;
- (pp) “special care/special needs dwelling” means a building:



- (i) containing two or more dwelling units which units have a common entrance from street level;
- (ii) where the occupants have the right to use in common, halls, stairs, yards, common rooms, and accessory buildings; which may or may not have exclusive sanitary and/or culinary facilities;
- (iii) that is designed to accommodate persons with specific needs, including independent permanent living arrangements,
- (iv) where support services such as meal preparation, grocery shopping, laundry, housekeeping, nursing, respite care and attendant services are provided at various levels;

and includes, but is not limited to retirement homes and lodges, nursing homes, charitable dwellings, accessory dwellings and group homes;

- (qq) “stacked townhouse dwelling” means a building containing two or more dwelling units, each dwelling separates horizontally and/or vertically from another dwelling unit by a common wall;
- (rr) “temporary building or structure” means a non-residential building or structure constructed or placed upon lands which is demolished or removed from the lands within three (3) years of building permit issuance, and includes but is not limited to, sales trailers, temporary office trailers and industrial tents provided that such buildings meet the aforementioned criteria but excludes a mobile home;
- (ss) “temporary venue” means a building that is placed or constructed on land and is used, designed or intended for use for a particular event where the event has a duration of one (1) week or less and the building is erected immediately before the beginning of the event and is demolished or removed from the land immediately following the end of the event;
- (tt) “total floor area” means the sum total of the total areas of the floors whether above or below grade, measured between the exterior faces of the exterior walls, including part walls, of the building or from the centre line of a common wall separating two uses and;



- (i) includes the area of a mezzanine as defined in the Ontario Building Code;
- (ii) excludes those areas used exclusively for parking garages or structures; and
- (iii) includes those areas covered by roofs or roof-like structures, but does not include a canopy or covered patios associated with a restaurant.

b. Section 5 is deleted and replaced with the following:

5. Development Charges shall be imposed for the following categories of services and classes of service to pay for the increase capital costs required because of the increased needs for services arising from development:

Services

- (a) Transportation;
- (b) Storm drainage;
- (c) Transit;
- (d) Fire protection;
- (e) Parks and Recreation; and
- (f) Library.

Classes of Service

- (a) Growth-Related Studies

c. The following paragraph is added section 8 of the by-law:

- (d) land vested in or leased to a university that receives regular and ongoing operating funds from the government for the purposes of post-secondary education if the development in respect of which development charges would otherwise be payable is intended to be occupied and used by the university.

d. Subsection 18 (a) is deleted and replaced with the following:



Rules with Respect to Exemptions from Intensification of Existing Housing

18. (a) Notwithstanding the provisions of this By-law, development charges shall not be imposed with respect to developments or portions of developments as follows:
- (i) the enlargement to an existing residential dwelling unit;
 - (ii) the creation of the first two additional dwelling units in, or ancillary to, and existing single detached dwelling; or
 - (iii) the creation of the first additional dwelling unit in, or ancillary to, an existing residential building.
 - (iv) the creation of a second dwelling unit in prescribed classes of proposed new residential buildings, including structures ancillary to dwellings, subject to the following restrictions:



Item	Name of Class of Proposed New Residential Buildings	Description of Class of Proposed New Residential Buildings	Restrictions
1.	Proposed new detached dwellings	Proposed new residential buildings that would not be attached to other buildings and that are permitted to contain a second dwelling unit, that being either of the two dwelling units, if the units have the same gross floor area, or the smaller of the dwelling units.	<p>The proposed new detached dwelling must only contain two dwelling units.</p> <p>The proposed new detached dwelling must be located on a parcel of land on which no other detached dwelling, semi-detached dwelling or row dwelling would be located.</p>
2.	Proposed new semi-detached dwellings or row dwellings	Proposed new residential buildings that would have one or two vertical walls, but no other parts, attached to other buildings and that are permitted to contain a second dwelling unit, that being either of the two dwelling units, if the units have the same gross floor area, or the smaller of the dwelling units.	<p>The proposed new semi-detached dwelling or row dwelling must only contain two dwelling units.</p> <p>The proposed new semi-detached dwelling or row dwelling must be located on a parcel of land on which no other detached dwelling, semi-detached dwelling or row dwelling would be located.</p>
3.	Proposed new residential buildings that would be ancillary to a proposed new detached dwelling, semi-detached dwelling or row dwelling	Proposed new residential buildings that would be ancillary to a proposed new detached dwelling, semi-detached dwelling or row dwelling and that are permitted to contain a single dwelling unit.	<p>The proposed new detached dwelling, semi-detached dwelling or row dwelling, to which the proposed new residential building would be ancillary, must only contain one dwelling unit.</p> <p>The gross floor area of the dwelling unit in the proposed new residential building must be equal to or less than the gross floor area of the detached dwelling, semi-detached dwelling or row dwelling to which the proposed new residential building is ancillary.</p>

e. Section 25 is deleted and replaced with the following:

25. Notwithstanding section 17, development charges shall not apply to lands, buildings or structures used or to be used for the purposes of:

- (a) a hospital, excluding any portion of the lands, buildings or structures occupied by a tenant of the hospital;
- (b) facilities providing health and wellness services to senior citizens through programs administered by the Region of Halton or its affiliates;
- (c) hospices;
- (d) a place of worship;



- (e) a conservation authority, unless such buildings or structures are used primarily for or in connection with (i) recreational purposes for which the conservation authority charges admission and/or fees, or (ii) any retail purposes;
 - (f) seasonal structures;
 - (g) agricultural uses;
 - (h) temporary venues;
 - (i) a memorial home, clubhouse or athletic grounds of an Ontario branch of the Royal Canadian Legion, pursuant to paragraph 3 of section 3 of the Assessment Act, R.S.O. 1990, c. A.31; and
 - (j) Non-profit housing developments.
- f. The following subsections be added to the by-law:
32. (c) Notwithstanding subsection 32 (a) and 32 (b), development charges for rental housing and institutional developments are due and payable in 6 installments commencing with the first installment payable on the date of occupancy, and each subsequent installment, including interest at the prime lending rate of the City's financial institution, payable on the anniversary date each year thereafter.
- (d) Notwithstanding subsection 32 (a) and 32 (b), development charges for non-profit housing developments are due and payable in 21 installments commencing with the first installment payable on the date of first occupancy, and each subsequent installment, including interest at the prime lending rate of the City's financial institution, payable on the anniversary date each year thereafter.
- (e) Where the development of land results from the approval of a Site Plan or Zoning By-law Amendment made on or after January 1, 2020, and the approval of the application occurred within 2 years of building permit issuance, the development charges under subsections 32 (a), 32 (b), 32 (c), and 32 (d) shall be calculated based on the rates set out in Schedule "A" and Schedule "B" on the date the planning application



was made, including interest at the prime lending rate of the City's financial institution. Where both planning applications apply development charges under subsections 32 (a), 32 (b), 32 (c), and 32 (d) shall be calculated on the rates set out in Schedule "A" and Schedule "B", including interest at the prime lending rate of the City's financial institution, on the date of the latter planning application.

a. Schedules A and B are deleted and replaced with the attached.

2. This By-law shall come into effect on April 1, 2022.

Enacted and passed on 22nd day of March 2022.

Mayor Marianne Meed Ward _____

City Clerk Kevin Arjoon _____



**SCHEDULE “A”
CITY OF BURLINGTON
SCHEDULE OF RESIDENTIAL DEVELOPMENT CHARGES**

Service/Class	Single and Semi- Detached Dwelling	Apartments - 2 or more Bedrooms	Apartments - Bachelor or 1 Bedroom	Multiples - 3 or more Bedrooms	Multiples - 1 or 2 Bedrooms	Special Care/Special Need
Transportation	\$7,764	\$3,949	\$2,910	\$5,590	\$4,426	\$2,497
Storm Drainage	\$1,583	\$805	\$593	\$1,140	\$902	\$509
Fire	\$163	\$83	\$61	\$117	\$93	\$52
Transit	\$626	\$318	\$235	\$451	\$357	\$201
Parks & Recreation	\$4,484	\$2,281	\$1,680	\$3,229	\$2,556	\$1,442
Library	\$718	\$365	\$269	\$517	\$409	\$231
Studies	\$28	\$14	\$10	\$20	\$16	\$9
TOTAL	\$15,367	\$7,815	\$5,758	\$11,064	\$8,759	\$4,941



**SCHEDULE “B”
CITY OF BURLINGTON
SCHEDULE OF NON-RESIDENTIAL DEVELOPMENT CHARGES**

Service/Class	Retail	Non-Retail
Transportation	\$121.96	\$62.22
Storm Drainage	\$5.00	\$5.00
Fire	\$1.66	\$1.66
Transit	\$6.49	\$6.49
Parks & Recreation	\$2.17	\$2.17
Library	\$0.35	\$0.35
Studies	\$0.29	\$0.29
TOTAL	\$137.91	\$78.17



Appendix B

Cash Flow Calculations



Cash Flow Calculation – Transportation Services (Residential)

Year	Reserve Fund Opening Balance	Dev't Related Expenditures		SDE per Year	DC Rates w. Inflation (3%/Yr)	Anticipated Revenues	Revenues minus Expenditures	Interest Earnings (3.0%) / Costs (5.5%)	Reserve Fund Closing Balance after Financing
		Nominal	Inflated (3%/Yr)						
2019	\$ 5,002,566	\$ (1,355,420)	\$ (1,355,420)	310.8	\$ 7,764.47	\$ 2,412,864	\$ 1,057,444	\$ 165,939	\$ 6,225,949
2020	\$ 6,225,949	\$ (1,815,968)	\$ (1,870,447)	310.8	\$ 7,997.40	\$ 2,485,250	\$ 614,803	\$ 196,001	\$ 7,036,753
2021	\$ 7,036,753	\$ (975,546)	\$ (1,034,957)	310.8	\$ 8,237.33	\$ 2,559,808	\$ 1,524,851	\$ 233,975	\$ 8,795,579
2022	\$ 8,795,579	\$ (1,155,148)	\$ (1,262,261)	310.8	\$ 8,484.45	\$ 2,636,602	\$ 1,374,340	\$ 284,482	\$ 10,454,402
2023	\$ 10,454,402	\$ (1,766,103)	\$ (1,987,765)	310.8	\$ 8,738.98	\$ 2,715,700	\$ 727,935	\$ 324,551	\$ 11,506,889
2024	\$ 11,506,889	\$ (767,426)	\$ (889,657)	310.8	\$ 9,001.15	\$ 2,797,171	\$ 1,907,514	\$ 373,819	\$ 13,788,222
2025	\$ 13,788,222	\$ (2,266,112)	\$ (2,705,857)	310.8	\$ 9,271.18	\$ 2,881,086	\$ 175,229	\$ 416,275	\$ 14,379,726
2026	\$ 14,379,726	\$ (325,556)	\$ (400,393)	310.8	\$ 9,549.32	\$ 2,967,519	\$ 2,567,126	\$ 469,899	\$ 17,416,751
2027	\$ 17,416,751	\$ (679,272)	\$ (860,481)	310.8	\$ 9,835.80	\$ 3,056,544	\$ 2,196,063	\$ 555,443	\$ 20,168,257
2028	\$ 20,168,257	\$ (6,547,154)	\$ (8,542,551)	310.8	\$ 10,130.87	\$ 3,148,241	\$ (5,394,310)	\$ 524,133	\$ 15,298,080
2029	\$ 15,298,080	\$ (5,784,408)	\$ (7,773,760)	165.4	\$ 10,434.80	\$ 1,726,424	\$ (6,047,336)	\$ 368,232	\$ 9,618,976
2030	\$ 9,618,976	\$ (2,890,756)	\$ (4,001,482)	165.4	\$ 10,747.84	\$ 1,778,217	\$ (2,223,266)	\$ 255,220	\$ 7,650,931
2031	\$ 7,650,931	\$ (6,729,169)	\$ (9,594,187)	165.4	\$ 11,070.28	\$ 1,831,563	\$ (7,762,623)	\$ 111,692	\$ -

Cash Flow Calculation – Transportation Services (Retail)

Year	Reserve Fund Opening Balance	Dev't Related Expenditures		GFA per Year	DC Rates w. Inflation (3%/Yr)	Anticipated Revenues	Revenues minus Expenditures	Interest Earnings (3.0%) / Costs (5.5%)	Reserve Fund Closing Balance after Financing
		Nominal	Inflated (3%/Yr)						
2019	\$ 3,692,804	\$ (1,000,546)	\$ (1,000,546)	13,930.8	\$ 121.96	\$ 1,698,967	\$ 698,421	\$ 121,260	\$ 4,512,485
2020	\$ 4,512,485	\$ (1,340,515)	\$ (1,380,730)	13,930.8	\$ 125.62	\$ 1,749,936	\$ 369,206	\$ 140,913	\$ 5,022,603
2021	\$ 5,022,603	\$ (720,130)	\$ (763,986)	13,930.8	\$ 129.38	\$ 1,802,434	\$ 1,038,448	\$ 166,255	\$ 6,227,306
2022	\$ 6,227,306	\$ (852,709)	\$ (931,778)	13,930.8	\$ 133.27	\$ 1,856,507	\$ 924,729	\$ 200,690	\$ 7,352,724
2023	\$ 7,352,724	\$ (1,303,705)	\$ (1,467,332)	13,930.8	\$ 137.26	\$ 1,912,202	\$ 444,870	\$ 227,255	\$ 8,024,850
2024	\$ 8,024,850	\$ (566,500)	\$ (656,729)	13,930.8	\$ 141.38	\$ 1,969,568	\$ 1,312,840	\$ 260,438	\$ 9,598,127
2025	\$ 9,598,127	\$ (1,672,803)	\$ (1,997,414)	13,930.8	\$ 145.62	\$ 2,028,655	\$ 31,241	\$ 288,412	\$ 9,917,781
2026	\$ 9,917,781	\$ (240,320)	\$ (295,563)	13,930.8	\$ 149.99	\$ 2,089,515	\$ 1,793,952	\$ 324,443	\$ 12,036,176
2027	\$ 12,036,176	\$ (501,426)	\$ (635,192)	13,930.8	\$ 154.49	\$ 2,152,201	\$ 1,517,009	\$ 383,840	\$ 13,937,025
2028	\$ 13,937,025	\$ (4,832,990)	\$ (6,305,956)	13,930.8	\$ 159.13	\$ 2,216,767	\$ (4,089,189)	\$ 356,773	\$ 10,204,609
2029	\$ 10,204,609	\$ (4,269,945)	\$ (5,738,448)	10,021.1	\$ 163.90	\$ 1,642,472	\$ (4,095,976)	\$ 244,699	\$ 6,353,331
2030	\$ 6,353,331	\$ (2,133,904)	\$ (2,953,822)	10,021.1	\$ 168.82	\$ 1,691,746	\$ (1,262,075)	\$ 171,669	\$ 5,262,925
2031	\$ 5,262,925	\$ (4,967,351)	\$ (7,082,254)	10,021.1	\$ 173.88	\$ 1,742,499	\$ (5,339,756)	\$ 76,831	\$ -

Cash Flow Calculation – Transportation Services (Non-Retail)

Year	Reserve Fund Opening Balance	Dev't Related Expenditures		GFA per Year	DC Rates w. Inflation (3%/Yr)	Anticipated Revenues	Revenues minus Expenditures	Interest Earnings (3.0%) / Costs (5.5%)	Reserve Fund Closing Balance after Financing
		Nominal	Inflated (3%/Yr)						
2019	\$ 2,674,099	\$ (724,534)	\$ (724,534)	20,129.3	\$ 62.22	\$ 1,252,387	\$ 527,854	\$ 88,141	\$ 3,290,094
2020	\$ 3,290,094	\$ (970,717)	\$ (999,839)	20,129.3	\$ 64.08	\$ 1,289,959	\$ 290,120	\$ 103,055	\$ 3,683,268
2021	\$ 3,683,268	\$ (521,474)	\$ (553,231)	20,129.3	\$ 66.01	\$ 1,328,658	\$ 775,426	\$ 122,129	\$ 4,580,824
2022	\$ 4,580,824	\$ (617,479)	\$ (674,736)	20,129.3	\$ 67.99	\$ 1,368,518	\$ 693,781	\$ 147,831	\$ 5,422,437
2023	\$ 5,422,437	\$ (944,063)	\$ (1,062,551)	20,129.3	\$ 70.03	\$ 1,409,573	\$ 347,022	\$ 167,878	\$ 5,937,338
2024	\$ 5,937,338	\$ (410,224)	\$ (475,562)	20,129.3	\$ 72.13	\$ 1,451,860	\$ 976,298	\$ 192,765	\$ 7,106,401
2025	\$ 7,106,401	\$ (1,211,340)	\$ (1,446,403)	20,129.3	\$ 74.29	\$ 1,495,416	\$ 49,013	\$ 213,927	\$ 7,369,341
2026	\$ 7,369,341	\$ (174,024)	\$ (214,028)	20,129.3	\$ 76.52	\$ 1,540,279	\$ 1,326,250	\$ 240,974	\$ 8,936,565
2027	\$ 8,936,565	\$ (363,102)	\$ (459,966)	20,129.3	\$ 78.81	\$ 1,586,487	\$ 1,126,520	\$ 284,995	\$ 10,348,080
2028	\$ 10,348,080	\$ (3,499,751)	\$ (4,566,382)	20,129.3	\$ 81.18	\$ 1,634,082	\$ (2,932,300)	\$ 266,458	\$ 7,682,238
2029	\$ 7,682,238	\$ (3,092,029)	\$ (4,155,428)	13,040.5	\$ 83.61	\$ 1,090,376	\$ (3,065,052)	\$ 184,491	\$ 4,801,677
2030	\$ 4,801,677	\$ (1,545,240)	\$ (2,138,974)	13,040.5	\$ 86.12	\$ 1,123,087	\$ (1,015,887)	\$ 128,812	\$ 3,914,602
2031	\$ 3,914,602	\$ (3,597,047)	\$ (5,128,529)	13,040.5	\$ 88.71	\$ 1,156,780	\$ (3,971,749)	\$ 57,147	\$ (0)



Cash Flow Calculation – Storm Drainage (Residential)

Year	Reserve Fund Opening Balance	Dev't Related Expenditures		Debt Repayment from Fire	SDE per Year	DC Rates w. Inflation (3%/Yr)	Anticipated Revenues	Revenues minus Expenditures	Interest Earnings (3.0%) / Costs (5.5%)	Reserve Fund Closing Balance after Financing
		Nominal	Inflated (3%/Yr)							
2019	\$ 2,815,004	\$ (288,659)	\$ (288,659)	54,347	310.8	\$ 1,583.19	\$ 546,334	\$ 257,676	\$ 88,315	\$ 3,160,995
2020	\$ 3,160,995	\$ (536,542)	\$ (552,639)	54,347	310.8	\$ 1,630.69	\$ 561,094	\$ 8,455	\$ 94,957	\$ 3,264,406
2021	\$ 3,264,406	\$ (1,557,205)	\$ (1,652,039)	54,347	310.8	\$ 1,679.61	\$ 576,296	\$ (1,075,742)	\$ 81,796	\$ 2,270,460
2022	\$ 2,270,460	\$ (1,338,459)	\$ (1,462,570)	54,347	310.8	\$ 1,729.99	\$ 591,955	\$ (870,615)	\$ 55,055	\$ 1,454,899
2023	\$ 1,454,899	\$ (891,628)	\$ (1,003,535)	54,347	310.8	\$ 1,781.89	\$ 608,083	\$ (395,452)	\$ 37,715	\$ 1,097,162
2024	\$ 1,097,162	\$ (739,386)	\$ (857,151)	54,347	310.8	\$ 1,835.35	\$ 624,695	\$ (232,456)	\$ 29,428	\$ 894,134
2025	\$ 894,134	\$ (1,083,060)	\$ (1,293,230)	54,347	310.8	\$ 1,890.41	\$ 641,806	\$ (651,424)	\$ 17,053	\$ 259,762
2026	\$ 259,762	\$ (456,400)	\$ (561,314)	54,347	310.8	\$ 1,947.12	\$ 659,429	\$ 98,115	\$ 9,265	\$ 367,142
2027	\$ 367,142	\$ (468,774)	\$ (593,829)	54,347	310.8	\$ 2,005.54	\$ 677,582	\$ 83,753	\$ 12,271	\$ 463,166
2028	\$ 463,166	\$ (573,020)	\$ (747,661)	54,347	310.8	\$ 2,065.70	\$ 696,279	\$ (51,382)	\$ 13,124	\$ 424,908
2029	\$ 424,908	\$ (474,427)	\$ (637,591)		165.4	\$ 2,127.67	\$ 352,021	\$ (285,570)	\$ 8,464	\$ 147,802
2030	\$ 147,802	\$ (573,020)	\$ (793,193)		165.4	\$ 2,191.50	\$ 362,582	\$ (430,612)	\$ (5,560)	\$ (288,370)
2031	\$ (288,370)	\$ (54,200)	\$ (77,276)		165.4	\$ 2,257.25	\$ 373,459	\$ 296,183	\$ (7,813)	\$ -

Cash Flow Calculation – Storm Drainage (Non-Residential)

Year	Reserve Fund Opening Balance	Dev't Related Expenditures		Debt Repayment from Fire	GFA per Year	DC Rates w. Inflation (3%/Yr)	Anticipated Revenues	Revenues minus Expenditures	Interest Earnings (3.0%) / Costs (5.5%)	Reserve Fund Closing Balance after Financing
		Nominal	Inflated (3%/Yr)							
2019	\$ 1,178,280	\$ (200,259)	\$ (200,259)	61,285	34,060.1	\$ 5.00	\$ 231,596	\$ 31,337	\$ 35,818	\$ 1,245,435
2020	\$ 1,245,435	\$ (173,511)	\$ (178,716)	61,285	34,060.1	\$ 5.15	\$ 236,705	\$ 57,989	\$ 38,233	\$ 1,341,657
2021	\$ 1,341,657	\$ (284,439)	\$ (301,761)	61,285	34,060.1	\$ 5.30	\$ 241,968	\$ (59,793)	\$ 39,353	\$ 1,321,217
2022	\$ 1,321,217	\$ (463,854)	\$ (506,866)	61,285	34,060.1	\$ 5.46	\$ 247,388	\$ (259,478)	\$ 35,744	\$ 1,097,483
2023	\$ 1,097,483	\$ (296,952)	\$ (334,222)	61,285	34,060.1	\$ 5.63	\$ 252,971	\$ (81,251)	\$ 31,706	\$ 1,047,938
2024	\$ 1,047,938	\$ (267,108)	\$ (309,651)	61,285	34,060.1	\$ 5.80	\$ 258,722	\$ (50,929)	\$ 30,674	\$ 1,027,683
2025	\$ 1,027,683	\$ (569,390)	\$ (679,881)	61,285	34,060.1	\$ 5.97	\$ 264,645	\$ (415,236)	\$ 24,602	\$ 637,049
2026	\$ 637,049	\$ (280,782)	\$ (345,326)	61,285	34,060.1	\$ 6.15	\$ 270,746	\$ (74,581)	\$ 17,993	\$ 580,461
2027	\$ 580,461	\$ (651,724)	\$ (825,585)	61,285	34,060.1	\$ 6.33	\$ 277,030	\$ (548,555)	\$ 9,185	\$ 41,091
2028	\$ 41,091	\$ (182,630)	\$ (238,291)	61,285	34,060.1	\$ 6.52	\$ 283,502	\$ 45,211	\$ 1,911	\$ 88,213
2029	\$ 88,213	\$ (175,623)	\$ (236,022)		23,061.6	\$ 6.72	\$ 154,974	\$ (81,048)	\$ 1,431	\$ 8,596
2030	\$ 8,596	\$ (182,630)	\$ (252,803)		23,061.6	\$ 6.92	\$ 159,623	\$ (93,179)	\$ (2,197)	\$ (86,780)
2031	\$ (86,780)	\$ (52,800)	\$ (75,280)		23,061.6	\$ 7.13	\$ 164,412	\$ 89,132	\$ (2,351)	\$ (0)

Cash Flow Calculation – Fire, Transit, Parks and Recreation, Library, and Administration Services (Residential)

Year	Reserve Fund Opening Balance	Dev't Related Expenditures		Debt Carrying Costs (P&I) 3.54%; 10 Yr Term	SDE per Year	DC Rates w. Inflation (3%/Yr)	Anticipated Revenues	Revenues minus Expenditures	Internal Loan (from SW RF)	Interest Earnings (3.0%) / Costs (5.5%)	Reserve Fund Closing Balance after Financing
		Nominal	Inflated (3%/Yr)								
2018									\$ 451,071		
2019	\$ 1,963,813	\$ (536,232)	\$ (536,232)	(54,347)	310.8	\$ 6,018.92	\$ 1,870,423	\$ 1,279,844		\$ 78,112	\$ 3,321,769
2020	\$ 3,321,769	\$ (1,503,455)	\$ (1,548,559)	(54,347)	310.8	\$ 6,199.49	\$ 1,926,536	\$ 323,630		\$ 104,508	\$ 3,749,906
2021	\$ 3,749,906	\$ (3,967,028)	\$ (4,208,620)	(54,347)	310.8	\$ 6,385.48	\$ 1,984,332	\$ (2,278,636)		\$ 78,318	\$ 1,549,588
2022	\$ 1,549,588	\$ (2,183,504)	\$ (2,385,974)	(54,347)	310.8	\$ 6,577.04	\$ 2,043,862	\$ (396,459)		\$ 40,541	\$ 1,193,669
2023	\$ 1,193,669	\$ (6,502,914)	\$ (7,319,087)	(54,347)	310.8	\$ 6,774.35	\$ 2,105,177	\$ (5,268,257)		\$ (94,146)	\$ (4,168,733)
2024	\$ (4,168,733)	\$ (882,191)	\$ (1,022,702)	(54,347)	310.8	\$ 6,977.58	\$ 2,168,333	\$ 1,091,284		\$ (199,270)	\$ (3,276,719)
2025	\$ (3,276,719)	\$ (2,771,707)	\$ (3,309,563)	(54,347)	310.8	\$ 7,186.91	\$ 2,233,383	\$ (1,130,528)		\$ (211,309)	\$ (4,618,556)
2026	\$ (4,618,556)	\$ (575,312)	\$ (707,561)	(54,347)	310.8	\$ 7,402.52	\$ 2,300,384	\$ 1,538,477		\$ (211,712)	\$ (3,291,791)
2027	\$ (3,291,791)	\$ (469,463)	\$ (594,702)	(54,347)	310.8	\$ 7,624.59	\$ 2,369,396	\$ 1,720,347		\$ (133,739)	\$ (1,705,183)
2028	\$ (1,705,183)	\$ (486,482)	\$ (634,748)	(54,347)	310.8	\$ 7,853.33	\$ 2,440,478	\$ 1,751,383		\$ (46,200)	\$ -



Cash Flow Calculation – Fire, Transit, Parks and Recreation, Library, and Administration Services (Non-Residential)

Year	Reserve Fund Opening Balance	Dev't Related Expenditures		Debt Carrying Costs (P&I) 3.54%; 10 Yr Term	GFA per Year	DC Rates w. Inflation (3%/Yr)	Anticipated Revenues	Revenues minus Expenditures	Internal Loan (from SW RF)	Interest Earnings (3.0%) / Costs (5.5%)	Reserve Fund Closing Balance after Financing
		Nominal	Inflated (3%/Yr)								
2018									\$ 508,655		
2019	\$ 848,239	\$ (243,298)	\$ (243,298)	(61,285)	34,060.1	\$ 10.95	\$ 372,988	\$ 68,406		\$ 26,473	\$ 943,118
2020	\$ 943,118	\$ (298,031)	\$ (306,972)	(61,285)	34,060.1	\$ 11.28	\$ 384,178	\$ 15,922		\$ 28,532	\$ 987,572
2021	\$ 987,572	\$ (324,590)	\$ (344,357)	(61,285)	34,060.1	\$ 11.62	\$ 395,703	\$ (9,938)		\$ 29,478	\$ 1,007,112
2022	\$ 1,007,112	\$ (1,725,858)	\$ (1,885,892)	(61,285)	34,060.1	\$ 11.97	\$ 407,575	\$ (1,539,602)		\$ 463	\$ (532,027)
2023	\$ (532,027)	\$ (501,190)	\$ (564,094)	(61,285)	34,060.1	\$ 12.33	\$ 419,802	\$ (205,577)		\$ (34,915)	\$ (772,519)
2024	\$ (772,519)	\$ (183,152)	\$ (212,323)	(61,285)	34,060.1	\$ 12.70	\$ 432,396	\$ 158,788		\$ (38,122)	\$ (651,853)
2025	\$ (651,853)	\$ (288,398)	\$ (344,362)	(61,285)	34,060.1	\$ 13.08	\$ 445,368	\$ 39,721		\$ (34,760)	\$ (646,892)
2026	\$ (646,892)	\$ (212,568)	\$ (261,432)	(61,285)	34,060.1	\$ 13.47	\$ 458,729	\$ 136,012		\$ (31,839)	\$ (542,719)
2027	\$ (542,719)	\$ (93,207)	\$ (118,072)	(61,285)	34,060.1	\$ 13.87	\$ 472,491	\$ 293,134		\$ (21,788)	\$ (271,374)
2028	\$ (271,374)	\$ (112,398)	\$ (146,654)	(61,285)	34,060.1	\$ 14.29	\$ 486,665	\$ 278,726		\$ (7,352)	\$ 0