

REPORT FOR PUBLIC CONSULTATION

PREPARED BY HEMSON FOR THE TOWN OF INNISFIL

# DEVELOPMENT CHARGES AMENDMENT BACKGROUND STUDY

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# EXECUTIVE SUMMARY

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

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

### i. Legislative Context

The Town of Innisfil Development Charges (DC) Amendment Background Study is presented as part of the process to lead to the approval of an amending DC by-law in compliance with the *Development Charges Act, 1997* (DCA). The study is prepared in accordance with the DCA and associated Regulation, including the amendments that came into force on January 1, 2016, June 6, 2019, January 1, 2020 and September 17, 2020.

### ii. Key Steps in Determining Future Development-Related Projects

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

### iii. DC Eligible and Ineligible Costs

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

#### **iv. The Development-Related Capital Forecast is Subject to Change**

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

#### **B. GENERAL SERVICES WITH TOWN-WIDE DEVELOPMENT-RELATED COSTS INCLUDED IN THE ANALYSIS**

The following Town services have been included in the analysis as part of this DC Amendment Background Study:

- Library Board
- Parks and Recreation
- Municipal Fleet
- General Government

#### **C. DEVELOPMENT FORECAST**

The development forecast utilized in this DC Amendment Background Study is consistent with the Town's 2021 DC Background Study. A seven-year planning horizon (2021-2027) is utilized for all services.

The table below provides a summary of the anticipated residential and non-residential growth over the 2021-2027 period. The development forecast is further discussed in Appendix A.

Growth Forecast	2020 Estimate	Soft Services Planning Period 2021 - 2027	
		Growth	Total at 2027
<b>Residential</b>			
Total Occupied Dwellings	15,915	4,430	20,345
Total Population			
Census	42,910	10,918	53,828
<i>Population In New Dwellings</i>		<i>12,410</i>	
<b>Non-Residential</b>			
Employment	9,566	1,769	11,335
Non-Residential Building Space (sq.m.)		101,710	

## D. DEVELOPMENT-RELATED CAPITAL PROGRAM

The development-related capital program for the services included in this DC Amendment Background Study is planned over a seven-year period from 2021 to 2027. The gross costs amount to \$109.68 million where \$57.10 million is eligible for recovery through development charges. Details regarding the capital programs for each individual soft service are provided in Appendix B of this report.

## E. CALCULATED DEVELOPMENT CHARGES

The tables below provide the Town-wide development charges calculated for each of the services considered under this DC Amendment Background Study. DCs are calculated for residential and non-residential development based on the aforementioned forecasts.

The rates calculated as part of this DC Amendment Background Study are the maximum permissible rates under the current legislation. Council may implement rates lower than those calculated and the revenue shortfall will need to be made up from other sources, namely property taxes, user fees and water and wastewater utility rates.

It should be noted that in addition to the services considered under this DC Amendment Study, the Town's current DC By-law No. 104-18 will continue to apply as it relates to all

Town-wide Fire Services, Police Services, Public Works, and Roads and Related development charges, as well as all area-specific Water and Wastewater charges.

Development charges rates have been established under the parameters and limitations of the DCA. A Town-wide uniform cost recovery approach is used to calculate development charges for each service of the services considered under this Background Study; uniform residential and non-residential charges are levied throughout the Town for these services.

Service	Residential Charge By Unit Type				Non-Residential Charge per Square Metre
	Singles & Semis	Rows & Other Multiples	Apartments 2+ Bedrooms	Apartments Bachelor or 1 Bedroom	
Library Board	\$2,006	\$1,738	\$1,184	\$903	\$0.00
Parks And Recreation	\$12,333	\$10,686	\$7,277	\$5,554	\$0.00
Municipal Fleet	\$1,150	\$996	\$678	\$518	\$5.39
General Government	\$509	\$441	\$300	\$229	\$2.37
<b>Subtotal</b>	<b>\$15,998</b>	<b>\$13,861</b>	<b>\$9,439</b>	<b>\$7,204</b>	<b>\$7.76</b>
<i>Other Town-wide Services (By-law #104-18)</i>	<i>\$22,256</i>	<i>\$19,286</i>	<i>\$13,134</i>	<i>\$10,022</i>	<i>\$110.06</i>
<b>Total Town-Wide Services</b>	<b>\$38,254</b>	<b>\$33,147</b>	<b>\$22,573</b>	<b>\$17,226</b>	<b>\$117.82</b>

## F. OPERATING IMPACTS AND ASSET MANAGEMENT PLAN

The Town's net operating costs are expected to increase by \$6.63 million by 2027. By 2027, provisions for capital repair and replacement associated to the development-related capital program is expected to be \$1.80 million. These amounts will need to be funded from non-development charge sources.

## B. DRAFT AMENDING DEVELOPMENT CHARGES BY-LAW AVAILABLE UNDER SEPARATE COVER

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

# 1. INTRODUCTION

The *Development Charges Act, 1997* (DCA), and its associated Ontario Regulation 82/98 (O. Reg. 82/98), allow municipalities in Ontario to recover development-related capital costs from new development. The Town of Innisfil currently levies development charges through its By-law No. 104-18. This Town of Innisfil Development Charges Amendment Background Study is presented as part of a process to amend the Town's current Town-wide development charges as they relate to Library Board, Parks and Recreation, Municipal Fleet, and General Government services. The study is prepared in accordance with the DCA and associated Regulation, including the amendments that came into force on January 1, 2016, June 6, 2019, January 1, 2020 and September 17, 2020.

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

- A forecast of the amount, type and location of development anticipated in the Town;
- The average capital service levels provided in the Town over the ten-year period immediately preceding the preparation of the background study;
- A review of future capital projects, including an analysis of gross expenditures, funding sources, and net expenditures incurred or to be incurred by the Town or its local boards to provide for the anticipated development, including the determination of the development-related and non-development-related components of capital projects; and
- An examination of the long-term capital and operating costs for the capital infrastructure required for each service to which the development charges by-laws would relate.

This study identifies the development-related net capital costs which are attributable to development that is forecast to occur in the Town. The costs are apportioned to types of development (residential and non-residential) in a manner that reflects the increase in need for each service attributable to each type of development. The study therefore calculates development charges for each type of development.

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

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

## 2. METHODOLOGY

Several key steps are required in calculating any development charge. However, specific circumstances arise in each municipality which must be reflected in the calculation. Therefore, this study has been tailored for the Town of Innisfil's unique circumstances. The approach to the proposed development charges is focused on providing a reasonable alignment of development-related costs with the development that necessitates them.

### A. TOWN-WIDE DEVELOPMENT CHARGES ARE CALCULATED

The Town provides a wide range of services to the community it serves and has an extensive inventory of facilities, land, infrastructure, vehicles and equipment. The DCA provides legislation with respect to the services that may be included in the development charge by-laws. The DCA also requires that the by-law designate the areas within which the by-law shall be imposed. The development charges may apply to all lands in the municipality or to other designated development areas as specified in the by-law.

#### i. Services Based on a Town-wide Approach

For the services considered under this DC Amendment Background Study, a range of capital facilities, land, equipment and infrastructure is available throughout Innisfil (e.g. parks, libraries, fleet). As new development occurs, new facilities will need to be added so that service levels in newly developing areas are provided at levels enjoyed in existing communities. A widely accepted method for sharing the development-related capital costs for such municipal services is to apportion them over all new development anticipated in the Town.

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

- Library Board
- Parks and Recreation
- Municipal Fleet
- General Government

These services form a reasonable basis on which to plan and administer the development charges. The analysis of each of these services examines the individual capital facilities and equipment that make them up. For example, Library Board includes various buildings and associated land, as well as collections materials and equipment.

The resulting development charge for these services would be imposed against all development in the Town.

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

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

### **i. Development Forecast**

The first step in the methodology requires development forecasts to be prepared for the seven-year study period, 2021–2027. The forecast of future residential and non-residential development used in this study was prepared in conjunction with the Town’s planning staff and is consistent with Innisfil’s 2018 DC Background Study.

For the residential portion of the forecast, the net (or Census) population growth and population growth in new units is estimated. Net population growth equals the population in new housing units reduced by the decline in the population in the existing base anticipated over the planning period (due to reducing household sizes as the community ages). Net population is used in the calculation of the development charges funding envelopes. In calculating the per capita development charge, however, population growth in new units is used.

The non residential portion of the forecast estimates the amount of building space to be developed in the Town over the planning periods. Factors for floor space per worker by employment category are used to convert the floor space forecast into employment for the purposes of allocating development related capital costs.

### **ii. Service Categories and Historical Service Levels**

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

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

Historical ten-year average service levels thus form the basis for the development charge calculation. A review of the Town’s capital service levels for buildings, land, vehicles,

equipment and so on has therefore been prepared for the calculation so that the portion of future capital projects that may be included in the development charge can be determined. The historical service levels used in this study have been calculated based on the period 2011 to 2020.

### **iii. Development-Related Capital Forecast and Analysis of Net Capital Costs to be Included in the Development Charges**

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

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

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

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

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

There is also a requirement in the DCA to reduce the applicable development charge by the amount of any “uncommitted excess capacity” that is available for a service. Such capacity is available to partially meet the future servicing requirements. Adjustments are made in the analysis to meet this requirement of the Act.

#### **iv. Attribution to Types of Development**

The next step in the determination of development charges is the allocation of the development-related net capital costs between the residential and the non-residential sectors. This is done by using different apportionments for different services in accordance with the demands which the two sectors would be expected to place on the various services and the different benefits derived from those services.

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

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

#### **v. Final Adjustment**

The final determination of the development charge results from adjustments made to development-related net capital costs for each service and sector resulting from a cash flow analysis that takes account of the timing of projects and receipt of development charges. Interest earnings or borrowing costs are accounted for in the calculation as allowed under the DCA.

### 3. DEVELOPMENT FORECAST

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

The forecast is based on Census years and is translated into the time periods required for DC purposes, generally pro-rating the census periods to the DC time period. A seven-year development forecast, from 2021 to 2027, has been used for all the services considered under this DC Amendment Background Study.

The population and household growth determines the need for additional facilities and provides the foundation for the development-related capital program. Table 1 summarizes the population and household development forecast. The table shows that the Town’s Census population is forecast to increase by roughly 10,918 over the seven-year planning period. The number of dwellings will increase by 4,430 over the seven-year period.

In addition to the net population forecast, a forecast of “population in new units” that will result from the addition of new housing units has been made. Population growth in new units is estimated by applying the following PPU’s to the housing unit forecast: 3.22 for single and semi-detached units; 2.79 for rows and other multiples; and 1.80 for apartments. The forecasted persons in newly constructed units are based upon the historical time series of population growth in housing in the last ten-year census period (2006-2016) and adjusted by a factor for new units. In total, 12,410 is the forecasted population in new dwelling units over the seven-year planning period.

Non-residential development charges are calculated on a per square metre of gross floor area (GFA) basis. Therefore, as per the DCA, a forecast of non-residential building space has been developed. As with the residential forecast, a seven-year development forecast, from 2021 to 2027, has been used for all services under this study.

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

Population-Related:	50.0 square metres per employee
Employment Land:	80.0 square metres per employee
Rural Based:	0.0 square metres per employee

A summary of the GFA forecasts is provided in Table 1. The total GFA growth is forecast at 101,710 square metres over the seven-year period with an accompanying employment growth of 1,769.

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

**TABLE 1**  
**TOWN OF INNISFIL**  
**SUMMARY OF RESIDENTIAL AND NON-RESIDENTIAL**  
**DEVELOPMENT FORECAST**

Growth Forecast	2020 Estimate	Soft Services Planning Period 2021 - 2027	
		Growth	Total at 2027
<b>Residential</b>			
Total Occupied Dwellings	15,915	4,430	20,345
Total Population			
Census	42,910	10,918	53,828
<i>Population In New Dwellings</i>		<i>12,410</i>	
<b>Non-Residential</b>			
Employment	9,566	1,769	11,335
Non-Residential Building Space (sq.m.)		101,710	

## 4. HISTORICAL CAPITAL SERVICE LEVELS

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

The legislative requirement is met by documenting service levels for the preceding ten years: in this case, for the period from 2011 to 2020. Typically, service levels are measured as a ratio of inputs per capita, per household, or inputs per population and employment.

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

Table 2 summarizes service levels for all services included in the development charges calculations. Appendix B provides detailed historical inventory data upon which the calculation of service levels is based for the general services.

TABLE 2

TOWN OF INNISFIL  
 SUMMARY OF AVERAGE HISTORICAL SERVICE LEVELS 2011 - 2020

Service	2011 - 2020 Service Level Indicator
<p><b>1.0 LIBRARY BOARD</b></p> <ul style="list-style-type: none"> <li>Buildings</li> <li>Land</li> <li>Materials</li> <li>Furniture And Equipment</li> </ul>	<p><b>\$633.68 per capita</b></p> <ul style="list-style-type: none"> <li>\$290.88 per capita</li> <li>\$92.73 per capita</li> <li>\$190.55 per capita</li> <li>\$59.52 per capita</li> </ul>
<p><b>2.0 PARKS AND RECREATION</b></p> <ul style="list-style-type: none"> <li>Indoor Recreation</li> <li>Parkland Development</li> <li>Park Facilities</li> <li>Other Park Facilities</li> </ul>	<p><b>\$3,987.02 per population &amp; employment</b></p> <ul style="list-style-type: none"> <li>\$2,617.55 per population &amp; employment</li> <li>\$530.07 per population &amp; employment</li> <li>\$384.01 per population &amp; employment</li> <li>\$455.39 per population &amp; employment</li> </ul>
<p><b>3.0 MUNICIPAL FLEET</b></p> <ul style="list-style-type: none"> <li>By-Law</li> <li>Building Services</li> <li>ECDB</li> <li>Parks</li> <li>Roads</li> </ul>	<p><b>\$358.81 per population &amp; employment</b></p> <ul style="list-style-type: none"> <li>\$2.14 per population &amp; employment</li> <li>\$7.51 per population &amp; employment</li> <li>\$0.74 per population &amp; employment</li> <li>\$81.26 per population &amp; employment</li> <li>\$267.16 per population &amp; employment</li> </ul>

## 5. DEVELOPMENT-RELATED CAPITAL FORECAST

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

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

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

Based on the development forecast summarized in Section 3 and detailed in Appendix A, Town staff in collaboration with the consultant has developed a development-related capital forecast which sets out those projects that are required to service anticipated growth. For all services, the capital forecast covers the seven-year period from 2021 to 2027.

One of the recommendations contained in this background study is for Council to adopt the development-related capital forecast developed for the purposes of the development charges calculation. It is assumed that future capital budgets and forecasts will continue to bring forward the capital projects presented here as they will be needed to service the anticipated growth in the Town. However, it is acknowledged that changes to the forecast presented here may occur through the Town's normal capital budget process.

### B. THE DEVELOPMENT-RELATED CAPITAL FORECAST

A summary of the development-related capital forecast for the services considered under this DC Amendment Background Study is presented in Table 3. The table shows that the gross cost of the Town's capital forecast is estimated to be \$109.68 million.

Of this \$109.68 million net municipal cost, \$61.69 million is related to capital works for Parks and Recreation. This capital program accounts for one planned major facility, various parks development projects, and recovery of remaining debt related to the Innisfil Recreation Complex, Cookstown Park, and Cookstown Community Centre.

The next largest capital program belongs to the Library Board. The Library Board intends to construct a new branch in Lefroy as well as a Campus Branch. The capital program also recovers for outstanding debt related to the Cookstown Library. Various equipment purchases and additional collection materials are also included in the forecast. Total costs related to library services amount to \$34.93 million.

The portion of the capital program which relates to the provision of development-related studies is referred to as General Government, which amounts to \$6.76 million.

The Municipal Fleet capital program totals \$6.29 million. This forecast recovers for fleet purchases along with an existing negative reserve fund balance.

The capital forecast incorporates those projects identified to be related to development anticipated in the next seven years. It is not implied that all of these costs are to be recovered from new development by way of development charges (see Section 6). Portions of the capital forecast may be related to replacement of existing facilities, shares of projects that benefit the existing population, or growth anticipated to occur beyond the 2021 – 2027 planning period.

After these reductions, the remaining development-related capital costs are brought forward to the development charges calculation. Further details on the capital forecasts for each individual service category are available in Appendix B.

TABLE 3

**TOWN OF INNISFIL**  
**SUMMARY OF DEVELOPMENT-RELATED CAPITAL FORECAST**  
**FOR SOFT SERVICES 2021 - 2027**  
(in \$000)

Service	Gross Cost	Grants/ Subsidies	Municipal Cost	Total Net Capital Forecast						
				2021	2022	2023	2024	2025	2026	2027
<b>1.0 LIBRARY BOARD</b>	<b>\$34,934.3</b>	<b>\$0.0</b>	<b>\$34,934.3</b>	<b>\$7,438.6</b>	<b>\$550.5</b>	<b>\$10,195.0</b>	<b>\$15,400.7</b>	<b>\$382.7</b>	<b>\$382.7</b>	<b>\$583.8</b>
1.1 Recovery of Cookstown Library Debt	\$799.9	\$0.0	\$799.9	\$85.5	\$85.5	\$85.5	\$85.5	\$85.5	\$85.5	\$286.6
1.2 Buildings and Land	\$24,783.3	\$0.0	\$24,783.3	\$0.0	\$0.0	\$9,765.3	\$15,018.0	\$0.0	\$0.0	\$0.0
1.3 Equipment	\$214.8	\$0.0	\$214.8	\$0.0	\$167.8	\$47.0	\$0.0	\$0.0	\$0.0	\$0.0
1.4 Materials Acquisitions	\$2,080.4	\$0.0	\$2,080.4	\$297.2	\$297.2	\$297.2	\$297.2	\$297.2	\$297.2	\$297.2
1.5 Recovery of Negative Reserve Fund Balance	\$7,055.9	\$0.0	\$7,055.9	\$7,055.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>2.0 PARKS AND RECREATION</b>	<b>\$61,693.6</b>	<b>\$0.0</b>	<b>\$61,693.6</b>	<b>\$14,698.2</b>	<b>\$7,403.1</b>	<b>\$12,471.1</b>	<b>\$8,107.0</b>	<b>\$5,451.3</b>	<b>\$8,904.3</b>	<b>\$4,658.9</b>
2.1 Recovery of IRC Debt	\$9,238.5	\$0.0	\$9,238.5	\$988.0	\$988.0	\$988.0	\$988.0	\$988.0	\$988.0	\$3,310.5
2.2 Recovery of Cookstown Park Debt	\$84.3	\$0.0	\$84.3	\$9.0	\$9.0	\$9.0	\$9.0	\$9.0	\$9.0	\$30.2
2.3 Recovery of Cookstown CC Debt	\$359.4	\$0.0	\$359.4	\$38.4	\$38.4	\$38.4	\$38.4	\$38.4	\$38.4	\$128.8
2.4 Major Facilities	\$4,474.0	\$0.0	\$4,474.0	\$0.0	\$4,474.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
2.5 Park Development and Facilities	\$46,721.0	\$0.0	\$46,721.0	\$12,846.3	\$1,893.6	\$11,435.6	\$7,071.5	\$4,415.8	\$7,868.8	\$1,189.4
2.6 Recovery of Negative Reserve Fund Balance	\$816.4	\$0.0	\$816.4	\$816.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>3.0 MUNICIPAL FLEET</b>	<b>\$6,293.4</b>	<b>\$0.0</b>	<b>\$6,293.4</b>	<b>\$4,357.2</b>	<b>\$375.0</b>	<b>\$298.1</b>	<b>\$561.7</b>	<b>\$0.0</b>	<b>\$447.3</b>	<b>\$254.1</b>
3.1 Town-wide Fleet	\$2,836.5	\$0.0	\$2,836.5	\$900.3	\$375.0	\$298.1	\$561.7	\$0.0	\$447.3	\$254.1
3.2 Recovery of Negative Reserve Fund Balance	\$3,456.9	\$0.0	\$3,456.9	\$3,456.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>4.0 GENERAL GOVERNMENT</b>	<b>\$6,761.0</b>	<b>\$0.0</b>	<b>\$6,761.0</b>	<b>\$1,114.0</b>	<b>\$1,190.0</b>	<b>\$895.0</b>	<b>\$754.0</b>	<b>\$900.0</b>	<b>\$975.0</b>	<b>\$933.0</b>
4.1 Fire Services Studies	\$202.0	\$0.0	\$202.0	\$0.0	\$101.0	\$0.0	\$0.0	\$0.0	\$0.0	\$101.0
4.2 Library Services Studies	\$257.0	\$0.0	\$257.0	\$41.0	\$99.0	\$58.0	\$0.0	\$0.0	\$0.0	\$59.0
4.3 Finance Studies	\$360.0	\$0.0	\$360.0	\$0.0	\$210.0	\$0.0	\$0.0	\$0.0	\$0.0	\$150.0
4.4 Planning Studies	\$1,674.0	\$0.0	\$1,674.0	\$388.0	\$204.0	\$261.0	\$178.0	\$197.0	\$399.0	\$47.0
4.5 Parks and Recreation Studies	\$236.0	\$0.0	\$236.0	\$109.0	\$0.0	\$0.0	\$0.0	\$127.0	\$0.0	\$0.0
4.6 Demand-Responsive Transit Program	\$3,915.0	\$0.0	\$3,915.0	\$559.3	\$559.3	\$559.3	\$559.3	\$559.3	\$559.3	\$559.3
4.7 Other Studies	\$117.0	\$0.0	\$117.0	\$16.7	\$16.7	\$16.7	\$16.7	\$16.7	\$16.7	\$16.7
<b>TOTAL - 10 YEAR SOFT SERVICES</b>	<b>\$109,682.2</b>	<b>\$0.0</b>	<b>\$109,682.2</b>	<b>\$27,607.9</b>	<b>\$9,518.6</b>	<b>\$23,859.2</b>	<b>\$24,823.4</b>	<b>\$6,734.0</b>	<b>\$10,709.3</b>	<b>\$6,429.8</b>

## 6. CALCULATED DEVELOPMENT CHARGES

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

For residential development, an adjusted total per capita amount is applied to different housing types on the basis of average occupancy factors. For non-residential development, the calculated development charges rates are based on gross floor area (GFA) of building space.

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

### A. DEVELOPMENT CHARGES CALCULATION

#### i. Unadjusted Residential and Non-residential Development Charges Rates

A summary of the “unadjusted” residential and non-residential development charges is presented in Table 4. Further details of the calculation for each individual service category are available in Appendix B.

The capital forecast for each service incorporates those projects identified to be related to growth anticipated in the next seven years. However, not all of the capital costs are to be recovered from new development by way of development charges. Table 4 shows that \$8.09 million of the capital forecast relates to replacement of existing capital facilities or to shares of projects that provide benefit to the existing community. These portions of capital costs would have to be funded from fundraising, property taxes and other non-development charges revenue sources.

An additional share of \$384,600 has been identified as available DC reserves and represents the revenues collected from previous development charges. This portion has been netted out of the chargeable capital costs. Another share of the forecast, \$44.12 million, is either attributable to growth beyond the 2027 period (and can therefore only be recovered under future development charges studies) or represents a service level increase in the Town.

The remaining \$57.10 million is carried forward to the development charges calculation as a development-related cost. Of the development-related cost, \$56.36 million has been allocated to new residential development, and \$731,100 has been allocated to new non-residential development. This results in a charge of \$4,542 per capita and \$7.18 per square metre for the provision of these services.

TABLE 4

**TOWN OF INNISFIL  
SUMMARY OF UNADJUSTED RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES  
10-YEAR CAPITAL PROGRAM FOR SOFT SERVICES**

10 Year Growth in Population in New Units	12,410
10 Year Growth in Square Metres	101,710

Service	Development-Related Capital Program (2021 - 2027)						Residential Share		Non-Residential Share	
	Net Municipal Cost (\$000)	Replacement & Benefit to Existing (\$000)	Required Service Discount (\$000)	Available DC Reserves (\$000)	Post-2027 Benefit (\$000)	Total DC Eligible Costs for Recovery (\$000)	%	(\$000)	%	(\$000)
	<b>1.0 LIBRARY BOARD</b>	\$34,934.3	\$0.0	\$0.0	\$0.0	\$28,015.8	\$6,918.5	100%	\$6,918.5	0%
Unadjusted Development Charge Per Capita								\$558		
Unadjusted Development Charge Per Sq.M										\$0.00
<b>2.0 PARKS AND RECREATION</b>	\$61,693.6	\$3,947.7	\$0.0	\$0.0	\$14,215.7	\$43,530.3	100%	\$43,530.3	0%	\$0.00
Unadjusted Development Charge Per Capita								\$3,508		
Unadjusted Development Charge Per Sq.M										\$0.00
<b>3.0 MUNICIPAL FLEET</b>	\$6,293.4	\$0.0	\$0.0	\$0.0	\$1,833.0	\$4,460.4	89%	\$3,969.7	11%	\$490.64
Unadjusted Development Charge Per Capita								\$320		
Unadjusted Development Charge Per Sq.M										\$4.82
<b>4.0 GENERAL GOVERNMENT</b>	\$6,761.0	\$4,137.6	\$0.0	\$384.6	\$52.5	\$2,186.3	89%	\$1,945.8	11%	\$240.50
Unadjusted Development Charge Per Capita								\$157		
Unadjusted Development Charge Per Sq.M										\$2.36
<b>TOTAL 10-YEAR SOFT SERVICES</b>	<b>\$109,682.2</b>	<b>\$8,085.2</b>	<b>\$0.0</b>	<b>\$384.6</b>	<b>\$44,116.9</b>	<b>\$57,095.5</b>		<b>\$56,364.4</b>		<b>\$731.1</b>
Unadjusted Development Charge Per Capita								<b>\$4,542</b>		
Unadjusted Development Charge Per Sq.M										<b>\$7.18</b>

## **B. ADJUSTED RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES RATES**

Final adjustments to the “unadjusted” development charges rates are made through a cash flow analysis. The analysis, details of which are included in Appendix B, considers the borrowing cost and interest earnings associated with the timing of expenditures and development charges receipts for each service category. Table 5 summarizes the results of the cash flow adjustments for the residential development charges rates. As shown, the combined adjusted per capita rate increases by \$426 from \$4,542 per capita to \$4,968 per capita after the cash flow analysis.

Table 5 also provides the calculated rates by residential unit with the total Town-wide charge per unit. Combined with the Town-wide DCs that remain applicable under By-law No. 104-18, the calculated rates range from a high of \$38,254 per unit for a serviced single- and semi-detached units to a low of \$17,226 per unit for bachelor and single-bedroom apartment units.

Table 6 displays the change between the unadjusted and adjusted Town-wide non-residential charges. The charge increases by \$0.57 per square metre after cash flow considerations. The fully calculated non-residential charge, after accounting for the other Town-wide services under By-law No. 104-18, is \$117.82 per square metre.

TABLE 5

TOWN OF INNISFIL  
TOWN-WIDE DEVELOPMENT CHARGES  
RESIDENTIAL DEVELOPMENT CHARGES BY UNIT TYPE

Service	Unadjusted Charge Per Capita	Adjusted Charge Per Capita	Residential Charge By Unit Type (1)			
			Singles & Semis	Rows & Other Multiples	Apartments 2+ Bedrooms	Apartments Bachelor or 1 Bedroom
Library Board	\$557	\$623	\$2,006	\$1,738	\$1,184	\$903
Parks And Recreation	\$3,508	\$3,830	\$12,333	\$10,686	\$7,277	\$5,554
Municipal Fleet	\$320	\$357	\$1,150	\$996	\$678	\$518
General Government	\$157	\$158	\$509	\$441	\$300	\$229
<b>Subtotal</b>	<b>\$4,542</b>	<b>\$4,968</b>	<b>\$15,998</b>	<b>\$13,861</b>	<b>\$9,439</b>	<b>\$7,204</b>
<i>Other Town-wide Services (per By-law #104-18)</i>			<i>\$22,256</i>	<i>\$19,286</i>	<i>\$13,134</i>	<i>\$10,022</i>
<b>Total Town-Wide Services</b>			<b>\$38,254</b>	<b>\$33,147</b>	<b>\$22,573</b>	<b>\$17,226</b>
(1) Based on Persons Per Unit Of:			3.22	2.79	1.90	1.45

TABLE 6

TOWN OF INNISFIL  
TOWN-WIDE DEVELOPMENT CHARGES  
NON-RESIDENTIAL DEVELOPMENT CHARGES PER SQUARE METRE

Service	Unadjusted Charge per Square Metre	Adjusted Charge per Square Metre
Library Board	\$0.00	\$0.00
Parks And Recreation	\$0.00	\$0.00
Municipal Fleet	\$4.82	\$5.39
General Government	\$2.36	\$2.37
<b>Subtotal</b>	<b>\$7.19</b>	<b>\$7.76</b>
<i>Other Town-wide Services (per By-law #104-18)</i>		<i>\$110.06</i>
<b>Total Town-Wide Services</b>		<b>\$117.82</b>

### **C. COMPARISON OF 2021 NEWLY CALCULATED DEVELOPMENT CHARGES WITH CHARGES CURRENTLY IN FORCE IN INNISFIL**

Table 7 present a comparison of the newly calculated residential development charges with currently imposed development charge rates. It demonstrates that the residential development charge rate for a single- or semi-detached unit increases by \$1,502 per unit. This represents an increase of 10 per cent for the services considered under this DC Amendment Background Study, or 4 per cent when considering all applicable Town-wide services.

Table 8 displays the current vs. calculated non-residential charge. The charge will see an increase of \$1.03 per square metre. This represents an increase of 15 per cent for the services considered under this DC Amendment Background Study, or 1 per cent when considering all applicable Town-wide services.

**TABLE 7**  
**TOWN OF INNISFIL**  
**COMPARISON OF CURRENT AND CALCULATED**  
**RESIDENTIAL DEVELOPMENT CHARGES**

<b>Service</b>	<b>Current Residential Charge / SDU</b>	<b>Calculated Residential Charge / SDU</b>	<b>Difference in Charge</b>
Library Board	\$1,898	\$2,006	\$108
Parks And Recreation	\$11,143	\$12,333	\$1,190
Municipal Fleet	\$955	\$1,150	\$195
General Government	\$500	\$509	\$9
<b>Subtotal</b>	<b>\$14,496</b>	<b>\$15,998</b>	<b>\$1,502</b>
<i>Other Town-wide Services (By-law #104-18)</i>	<i>\$22,256</i>	<i>\$22,256</i>	<i>\$0</i>
<b>Total Town-Wide Services</b>	<b>\$36,752</b>	<b>\$38,254</b>	<b>\$1,502</b>

**TABLE 8**  
**TOWN OF INNISFIL**  
**COMPARISON OF CURRENT AND CALCULATED**  
**NON-RESIDENTIAL DEVELOPMENT CHARGES**

	<b>Non-Residential (\$/Square Metre)</b>		
	<b>Current Non-Residential Charge</b>	<b>Calculated Non-Residential Charge</b>	<b>Difference in Charge</b>
Library Board	\$0.00	\$0.00	\$0.00
Parks And Recreation	\$0.00	\$0.00	\$0.00
Municipal Fleet	\$4.42	\$5.39	\$0.97
General Government	\$2.31	\$2.37	\$0.06
<b>Subtotal</b>	<b>\$6.73</b>	<b>\$7.76</b>	<b>\$1.03</b>
<i>Other Town-wide Services (per By-law #104-18)</i>	<i>\$110.06</i>	<i>\$110.06</i>	<i>\$0</i>
<b>Total Town-Wide Services</b>	<b>\$116.79</b>	<b>\$117.82</b>	<b>\$1.03</b>

## 7. LONG-TERM CAPITAL AND OPERATING COSTS

This section provides a brief examination of the long-term capital and operating costs for the capital facilities and infrastructure to be included in the amending DC by-law. This examination is required as one of the features of the *Development Charges Act, 1997*.

### A. NET OPERATING COSTS FOR THE TOWN'S SERVICES TO INCREASE OVER THE FORECAST PERIOD

Table 9 summarizes the estimated increase in net operating costs that the Town will experience for additions associated with the planned capital program. The estimated changes in net operating costs are based on the financial information from the Town (additional details are included in Appendix D).

As shown in Table 9, by 2027 the Town's net operating costs are estimated to increase by about \$6.63 million. The most significant portion of this increase relates to the parks and recreation capital program.

### B. LONG-TERM CAPITAL FINANCING FROM NON-DEVELOPMENT CHARGES SOURCES TOTALS \$54.04 MILLION

Table 9 also summarizes the components of the development-related capital forecast that will require funding from non-development charges sources. Of the \$115.98 million net capital forecast, about \$16.62 million will need to be financed from non-development charges sources over the next ten years. This includes about \$8.09 million for shares of projects related to capital replacement and for non-growth shares of projects that provide benefit to the existing community. In addition, \$45.95 million in interim financing may be required for projects related to general service level increases and to growth in the post-2027 period. It is likely that most of these monies could be recovered from future development charges as the by-laws are revisited at least every five years.

TABLE 9

**TOWN OF INNISFIL**  
**SUMMARY OF LONG TERM CAPITAL AND**  
**OPERATING COST IMPACTS**  
(in thousands of constant dollars)

	<b>Total By 2027</b>
<b>Net Operating Impacts (1)</b>	
Library Board	\$1,624.0
Parks and Recreation	\$4,722.1
Municipal Fleet	\$283.7
<b>NET OPERATING IMPACTS</b>	<b>\$6,629.7</b>
<b>Long-term Capital Impact (1)</b>	
Total Net Cost	\$115,975.6
Net Cost From Development Charges	\$61,555.9
Prior Growth Share from DC Reserve Balances (2)	\$384.6
Portion for Post-2027 Development (3)	\$45,949.9
Replacement	\$8,085.2

## 8. ASSET MANAGEMENT PLAN

The *Development Charges Act* now requires that municipalities complete an Asset Management Plan before the passing of a development charges by-law. A key function of the Asset Management Plan is to demonstrate that all assets proposed to be funded under the development charges by-law are financially sustainable over their full life cycle. Further details relating to the Asset Management Plan are discussed in Appendix E.

### A. ANNUAL CAPITAL PROVISIONS WILL REACH \$1.80 MILLION BY 2027

Table 10 summarizes the annual capital provisions required to replace the capital infrastructure proposed to be funded under the development charges by-law. This estimate is based on information obtained through discussions with municipal staff regarding useful life assumptions and the capital cost of acquiring and/or emplacing each asset.

Table 10 illustrates that, by 2028, the Town will need to fund an additional \$1.80 million per annum in order to properly fund the full life-cycle costs of the new assets supported under this amending DC by-law.

The calculated annual funding provision should be considered within the context of the Town's projected growth. Over the next ten years (to 2027) the Town is projected to increase by approximately 4,400 households. In addition, the Town will also add over 1,800 new employees that will result in approximately 101,700 square metres of additional non-residential building space.

The Town maintains a long-term financial plan, which is updated on a regular basis. The long-term financial plan includes full consideration for the life cycle costs of existing and planned assets, and will help staff to continue to monitor and implement mitigating measures should the program become less sustainable.

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

<b>Table 10</b>				
<b>Calculated Annual Provision General Services</b>				
<b>Service</b>	<b>2021-2027 Capital Program</b>		<b>Calculated AMP Annual Provision by 2028</b>	
	<b>Non-DC Funded</b>	<b>DC Recoverable</b>	<b>Non-DC Related</b>	<b>DC Related</b>
Library Board	\$ 28,016,000	\$ 6,919,000	\$ 520,000	\$ 31,000
Parks And Recreation	\$ 18,163,000	\$ 43,530,000	\$ 649,000	\$ 1,622,000
Municipal Fleet	\$ 1,833,000	\$ 4,460,000	\$ 280,000	\$ 143,000
General Government	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 48,012,000</b>	<b>\$ 54,909,000</b>	<b>\$ 1,449,000</b>	<b>\$ 1,797,000</b>

## 9. DEVELOPMENT CHARGES POLICY AND ADMINISTRATION

This section addresses the requirement under the DCA for Council to consider area rating for development charges as well as development charge by-law policies and administration.

### A. BY-LAW ADMINISTRATION

Many of the administrative requirements of the DCA will be similar to those presently followed by the Town.

- It is recommended that current practices regarding collection of development charges and by-law administration continue to the extent possible. Collection and administration practices should align with recent changes enacted through Bill 108, the *More Homes, More Choices Act* on January 1, 2020.
- As required under the DCA, the Town should continue codify any rules regarding application of the by-laws and any exemptions within the development charges by-laws.
- It is recommended that the Town continue to report policies consistent with the requirements of the DCA.
- It is recommended that Council adopt the development-related capital forecasts included in this DC Amendment Background Study, subject to annual review through the Town's normal capital budget process.

A copy of the by-law will be made two weeks prior to the Public Meeting as required by the legislation.

### B. CONSIDERATION FOR AREA RATES SERVICES

In accordance with the recent changes to s.10(2) of the DCA, a development charge background study must give consideration for “the use of more than one development charge by-law to reflect different needs for services in different areas”. Following consultation with Town staff, and in review of the Town's relevant master planning documents, it was determined that a municipal-wide approach continues to be most appropriate for the nature of the soft services considered within this DC study. These services are open and accessible to all residents in the Town and are driven and planned for based on Town-wide population growth and/or employment growth.

# APPENDIX A

## DEVELOPMENT FORECAST

# APPENDIX A – DEVELOPMENT FORECAST

This appendix provides the details of the development forecast used to prepare the 2021 Development Charges Amendment Background Study for the Town of Innisfil. The forecast method and key assumptions are discussed. The results of the forecasts are presented in the following ten tables:

- A.1 Historical Population, Dwellings and Employment
- A.2 Historical Housing Activity
- A.3 Historical Residential Building Permits
- A.4 Historical Household Size by Period of Construction
- A.5 Historical Place of Work Employment
- A.6 Forecast Population, Household and Employment Growth Summary
- A.7 Forecast of Households by Unit Type
- A.8 Growth in Households by Unit Type
- A.9 Forecast Population in New Households by Unit Type
- A.10 Forecast of Non-Residential Space

The forecasts were prepared by Hemson Consulting Ltd. in consultation with Town planning staff. For the purposes of this amendment study, the forecasts are consistent with the Town's 2018 Development Charges Background Study. The forecasts take into account a range of background studies and statistical data including Statistics Canada Census data, Canada Mortgage Housing Corporation (CMHC) housing market information, and development application data.

## A. FORECAST APPROACH AND KEY ASSUMPTIONS

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

The forecast is based on Census years and is translated into the timeframes required for DC purposes, generally pro-rating the census periods to the DC time period. A seven-year development forecast, from 2021 to 2027, has been used for all the development charges eligible general services in the Town.

## B. FORECAST RESULTS

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

### i. Residential Development Forecast

The residential forecast for 2027 is for a Census population of 53,830, representing growth of 10,920 over the seven-year period. Approximately 4,430 new households are anticipated, with the Town reaching a total of nearly 20,350 households by 2027.

In addition to the Census population forecast, a forecast of “population in new units” that will result from the addition of new housing units has been made. Population growth in new units is estimated by applying the following PPU’s to the housing unit forecast: 3.22 for single and semi-detached units; 2.79 for rows and other multiples; and 1.80 for apartments. For single and semi-detached units, the forecasted persons in newly constructed units are based upon the historical time series of population growth in housing in the last ten-year Census period (2006-2016) and adjusted by a factor for new units. Owing to a limited sample size in the apartment category, an assumption was made regarding the forecast PPU, consistent with the prior DC Background Study prepared for the Town. In total, population in new households is forecasted at 12,410 over the seven-year planning period.

### ii. Non-Residential Development Forecast

The place of work employment is forecast to grow by 1,770 total jobs over the seven-year forecast period to 2027, reaching a total of approximately 11,340.

Non-residential development charges are calculated on a per m<sup>2</sup> of gross floor area (GFA) basis. Therefore, as per the *DCA*, a forecast of non-residential building space has been prepared. Like the residential forecast, a seven-year development forecast has been used for all the development charge eligible general services in the Town.

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

Population-Related:	50.0 m <sup>2</sup> per employee
Employment Land:	80.0 m <sup>2</sup> per employee
Rural Based:	0.0 m <sup>2</sup> per employee

The GFA forecasts are provided in Table A.10. The total GFA growth is forecast at 101,710 m<sup>2</sup> over the seven-year period with an accompanying employment growth of 1,510.

**TOWN OF INNISFILL 2021 DEVELOPMENT CHARGES STUDY**

**TABLE A.1**  
**Historical Population, Dwellings & Employment**

Mid-Year	Census Population	Annual Growth	Occupied Households	Annual Growth	Av. Household Size (PPU)	Place of Work Employment	Annual Growth	Activity Rate
<b>2011</b>	<b>32,727</b>	<b>318</b>	<b>12,294</b>	<b>183</b>	<b>3</b>	<b>7,796</b>	<b>145</b>	<b>23.8%</b>
2012	33,746	1,019	12,607	313	3	7,938	142	23.5%
2013	34,787	1,041	12,927	320	3	8,086	148	23.2%
2014	35,858	1,071	13,256	329	3	8,241	155	23.0%
2015	36,958	1,100	13,593	337	3	8,404	163	22.7%
<b>2016</b>	<b>38,088</b>	<b>1,130</b>	<b>13,938</b>	<b>345</b>	<b>3</b>	<b>8,575</b>	<b>171</b>	<b>22.5%</b>
2017	39,240	1,152	14,408	470	3	8,811	236	22.5%
2018	40,427	1,187	14,894	486	3	9,055	244	22.4%
2019	41,650	1,223	15,396	502	3	9,306	251	22.3%
2020	42,910	1,260	15,915	519	3	9,566	260	22.3%
<i>Growth<sub>2011-2020</sub></i>		<i>10,501</i>		<i>3,804</i>			<i>1,915</i>	

Source: Statistics Canada, Census of Canada, Hemson Consulting Ltd., 2021

Note: Activity Rate represents the ratio between total employment and Census population.

Note: Census Population does not include Census net undercoverage of roughly 2.4%.

Note: Census Population and Occupied Households include seasonal units and population associated with the Friday Harbour resort.

**TOWN OF INNISFILL 2021 DEVELOPMENT CHARGES STUDY**

**TABLE A.2**  
**Historical Housing Activity - Units**

Year	CMHC Annual Housing Completions				Shares by Unit Type			
	Singles/Semis	Rows	Apts.	Total	Singles/Semis	Rows	Apts.	Total
<b>2011</b>	<b>148</b>	<b>22</b>	<b>0</b>	<b>170</b>	<b>87%</b>	<b>13%</b>	<b>0%</b>	<b>100%</b>
2012	152	31	0	183	83%	17%	0%	100%
2013	362	61	0	423	86%	14%	0%	100%
2014	324	14	0	338	96%	4%	0%	100%
2015	353	34	0	387	91%	9%	0%	100%
<b>2016</b>	<b>279</b>	<b>33</b>	<b>0</b>	<b>312</b>	<b>89%</b>	<b>11%</b>	<b>0%</b>	<b>100%</b>
2017	302	88	222	612	49%	14%	36%	100%
2018	388	253	267	908	43%	28%	29%	100%
2019	395	96	93	584	68%	16%	16%	100%
2020	129	14	195	338	38%	4%	58%	100%
<i>Growth 2011 - 2020</i>	<i>2,832</i>	<i>646</i>	<i>777</i>	<i>4,255</i>	<i>67%</i>	<i>15%</i>	<i>18%</i>	<i>100%</i>

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

**TOWN OF INNISFILL 2021 DEVELOPMENT CHARGES STUDY**

**TABLE A.3**  
**Historical Residential Building Permits**

Year	Building Permits				Shares by Unit Type			
	Singles/Semis	Rows	Apts.	Total	Singles/Semis	Rows	Apts.	Total
<b>2011</b>	<b>181</b>	<b>6</b>	<b>4</b>	<b>191</b>	<b>95%</b>	<b>3%</b>	<b>2%</b>	<b>100%</b>
2012	237	0	0	237	100%	0%	0%	100%
2013	377	7	0	384	98%	2%	0%	100%
2014	397	0	0	397	100%	0%	0%	100%
2015	377	0	10	387	97%	0%	3%	100%
<b>2016</b>	<b>353</b>	<b>162</b>	<b>12</b>	<b>527</b>	<b>67%</b>	<b>31%</b>	<b>2%</b>	<b>100%</b>
2017	387	183	131	701	55%	26%	19%	100%
2018	385	87	20	492	78%	18%	4%	100%
2019	101	0	31	132	77%	0%	23%	100%
2020	193	18	247	458	42%	4%	54%	100%
<i>Growth 2011 - 2020</i>	<i>2,988</i>	<i>463</i>	<i>455</i>	<i>3,906</i>	<i>76%</i>	<i>12%</i>	<i>12%</i>	<i>100%</i>

Source: Stats Can, Building Permit Data

**TOWN OF INNISFILL 2021 DEVELOPMENT CHARGES STUDY**

**TABLE A.4**  
**Historical Households by Period of Construction Showing Household Size**

Dwelling Unit Type	Period of Construction										Period of Construction Summary		
	Pre 1945	1946-1960	1961-1970	1971-1980	1981-1990	1991-1995	1996-2000	2001-2005	2006-2010	2011-2016	Pre 2006	2006-2016	Total
<b><i>Singles &amp; Semis</i></b>													
Household Population	2,155	2,270	2,810	4,770	6,060	2,215	3,440	3,220	3,220	3,920	26,940	7,140	34,080
Households	875	1,025	1,205	2,030	2,145	800	1,145	990	1,015	1,200	10,215	2,215	12,430
Household Size	2.46	2.21	2.33	2.35	2.83	2.77	3.00	3.25	3.17	3.27	2.64	3.22	2.74
<b><i>Rows</i></b>													
Household Population	0	0	0	0	90	260	100	135	555	310	585	865	1,450
Households	0	0	0	0	35	115	30	55	195	115	235	310	545
Household Size	0.00	0.00	0.00	0.00	2.57	2.26	3.33	2.45	2.85	2.70	2.49	2.79	2.66
<b><i>Apartments</i></b>													
Household Population	75	0	90	80	100	55	120	75	0	0	595	0	595
Households	65	15	55	45	50	40	45	30	10	15	345	25	370
Household Size	1.15	0.00	1.64	1.78	2.00	1.38	2.67	2.50	0.00	0.00	1.72	0.00	1.61
<b><i>All Units</i></b>													
Household Population	2,230	2,270	2,900	4,850	6,250	2,530	3,660	3,430	3,775	4,230	28,120	8,005	36,125
Households	940	1,040	1,260	2,075	2,230	955	1,220	1,075	1,220	1,330	10,795	2,550	13,345
Household Size	2.37	2.18	2.30	2.34	2.80	2.65	3.00	3.19	3.09	3.18	2.60	3.14	2.71

Source: Statistics Canada, 2016 Census Special Run.

**TOWN OF INNISFILL 2021 DEVELOPMENT CHARGES STUDY**

**TABLE A.5**  
**Historical Place of Work Employment**

Year	Population Related	Annual Growth	Employment Land	Annual	Other Rural Based	Annual Growth	Total for DC Study	Annual Growth	Work at Home	Annual Growth	Total W/ Work At Home	Annual Growth
<b>2011</b>	<b>3,010</b>	<b>54</b>	<b>2,589</b>	<b>0</b>	<b>818</b>	<b>15</b>	<b>6,417</b>	<b>69</b>	<b>1,380</b>	<b>77</b>	<b>7,796</b>	<b>145</b>
2012	3,068	58	2,699	110	834	16	6,601	184	1,337	-43	7,938	142
2013	3,127	59	2,813	114	850	16	6,790	189	1,296	-41	8,086	148
2014	3,187	60	2,932	119	866	16	6,985	195	1,256	-40	8,241	155
2015	3,248	61	3,056	124	883	17	7,187	202	1,217	-39	8,404	163
<b>2016</b>	<b>3,311</b>	<b>63</b>	<b>3,185</b>	<b>129</b>	<b>899</b>	<b>16</b>	<b>7,395</b>	<b>208</b>	<b>1,180</b>	<b>-37</b>	<b>8,575</b>	<b>171</b>
2017	3,441	130	3,250	65	901	2	7,592	197	1,219	39	8,811	236
2018	3,576	135	3,317	67	903	2	7,796	204	1,259	40	9,055	244
2019	3,716	140	3,385	68	905	2	8,006	210	1,300	41	9,306	251
2020	3,862	146	3,454	69	907	2	8,223	217	1,343	43	9,566	260
<i>Growth 2011 - 2020</i>		<i>906</i>		<i>865</i>		<i>104</i>		<i>1,875</i>		<i>40</i>		

**TOWN OF INNISFILL 2021 DEVELOPMENT CHARGES STUDY**

**TABLE A.6**  
**Forecast Population, Household & Employment Growth Summary**

Mid-Year	Census Population	Annual Growth	Total Private Dwellings	Annual Growth	Av. Household Size (PPU)	Place of Work Employment*	Annual Growth	Activity Rate
<b>2021</b>	<b>44,208</b>	<b>1,298</b>	<b>16,452</b>	<b>537</b>	<b>2.71</b>	<b>9,835</b>	<b>269</b>	<b>24.0%</b>
2022	45,734	1,526	17,071	619	2.68	10,070	235	24.3%
2023	47,311	1,577	17,713	642	2.67	10,312	242	24.6%
2024	48,940	1,629	18,380	667	2.66	10,560	248	24.9%
2025	50,624	1,684	19,072	692	2.65	10,816	256	25.2%
<b>2026</b>	<b>52,370</b>	<b>1,746</b>	<b>19,790</b>	<b>718</b>	<b>2.65</b>	<b>11,077</b>	<b>261</b>	<b>25.5%</b>
2027	53,828	1,458	20,345	555	2.65	11,335	258	25.8%
<i>Growth 2021-2027</i>		<i>10,918</i>		<i>4,430</i>			<i>1,769</i>	

Source: Hemson Consulting Ltd., 2021

\*Includes Work at Home

Note: Census Population and Total Dwellings includes seasonal recreational units and population associated with Friday Harbour.

**TOWN OF INNISFILL 2021 DEVELOPMENT CHARGES STUDY**

**TABLE A.7**

**Forecast of Households by Unit Type**

Year	Private Dwellings				Shares By Unit Type			
	Singles/Semis	Rows	Apartments	Total	Singles/Semis	Rows	Apartments	Total
<i>2021</i>	<b>13,911</b>	<b>1,278</b>	<b>1,264</b>	<b>16,452</b>	85%	8%	8%	100%
2022	14,261	1,400	1,410	17,071	84%	8%	8%	100%
2023	14,605	1,545	1,563	17,713	82%	9%	9%	100%
2024	14,956	1,698	1,726	18,380	81%	9%	9%	100%
2025	15,313	1,863	1,896	19,072	80%	10%	10%	100%
<i>2026</i>	<b>15,676</b>	<b>2,037</b>	<b>2,078</b>	<b>19,790</b>	79%	10%	11%	100%
2027	16,016	2,159	2,170	20,345	79%	11%	11%	100%

**TOWN OF INNISFILL 2021 DEVELOPMENT CHARGES STUDY**

**TABLE A.8**

**Growth in Households by Unit Type**

Year	Private Dwellings				Shares By Unit Type			
	Singles/Semis	Rows	Apartments	Total	Singles/Semis	Rows	Apartments	Total
<b>2021</b>	<b>330</b>	<b>106</b>	<b>102</b>	<b>537</b>	<b>61%</b>	<b>20%</b>	<b>19%</b>	<b>100%</b>
2022	350	122	146	619	57%	20%	24%	100%
2023	344	145	153	642	54%	23%	24%	100%
2024	351	153	163	667	53%	23%	24%	100%
2025	357	165	170	692	52%	24%	25%	100%
<b>2026</b>	<b>363</b>	<b>174</b>	<b>182</b>	<b>718</b>	<b>51%</b>	<b>24%</b>	<b>25%</b>	<b>100%</b>
2027	340	122	92	555	61%	22%	17%	100%
<i>Growth 2021-2027</i>	<i>2,435</i>	<i>987</i>	<i>1,008</i>	<i>4,430</i>	<i>55%</i>	<i>22%</i>	<i>23%</i>	<i>100%</i>

**TOWN OF INNISFILL 2021 DEVELOPMENT CHARGES STUDY**

**TABLE A.9**

**Forecast Population in New Households by Unit Type**

Year	Average Household Size (PPU)				Population in New HH			
	Singles/Semis	Rows	Apartments	Total	Singles/Semis	Rows	Apartments	Total
<i>2021</i>	3.22	2.79	1.80	2.87	<b>1,063</b>	<b>296</b>	<b>184</b>	<b>1,543</b>
<i>2022</i>	3.22	2.79	1.80	2.80	1,127	340	263	1,730
<i>2023</i>	3.22	2.79	1.80	2.78	1,108	405	275	1,788
<i>2024</i>	3.22	2.79	1.80	2.77	1,130	427	293	1,850
<i>2025</i>	3.22	2.79	1.80	2.77	1,150	460	306	1,916
<b>2026</b>	3.22	2.79	1.80	2.76	<b>1,169</b>	<b>485</b>	<b>328</b>	<b>1,982</b>
<i>2027</i>	3.22	2.79	1.80	2.88	1,095	340	166	1,601
<i>2021-2027</i>	<i>3.22</i>	<i>2.79</i>	<i>1.80</i>	<i>2.80</i>	<i>7,842</i>	<i>2,753</i>	<i>1,815</i>	<i>12,410</i>

**TOWN OF INNISFILL 2021 DEVELOPMENT CHARGES STUDY**

**TABLE A.10  
Non-Residential Space Forecast**

**Employment Density**

Population Related Employment	50.0 m <sup>2</sup> per employee
Employment Land Employment	80.0 m <sup>2</sup> per employee
Other Rural Based	- m <sup>2</sup> per employee
Work at Home	- m <sup>2</sup> per employee

Mid-Year	Population Related Employment			Employment Land			Other Rural Based			Total for DC Study			Work at Home Employment			Total With Work at Home Employment		
	Employees	Emp Growth	Space (m <sup>2</sup> )	Total Emp	Empl Growth	Space (m <sup>2</sup> )	Employees	Emp Growth	Space (m <sup>2</sup> )	Total Emp	Empl Growth	Space (m <sup>2</sup> )	Employees	Empl Growth	Space (m <sup>2</sup> )	Employees	Empl Growth	Space (m <sup>2</sup> )
<b>2021</b>	<b>4,014</b>	<b>152</b>	<b>7,600</b>	<b>3,525</b>	<b>71</b>	<b>5,680</b>	<b>909</b>	<b>2</b>	<b>0</b>	<b>8,448</b>	<b>225</b>	<b>13,280</b>	<b>1,387</b>	<b>44</b>	<b>0</b>	<b>9,835</b>	<b>269</b>	13,280
2022	4,087	73	3,650	3,652	127	10,160	911	2	0	8,650	202	13,810	1,420	33	0	10,070	235	13,810
2023	4,161	74	3,700	3,784	132	10,560	913	2	0	8,858	208	14,260	1,454	34	0	10,312	242	14,260
2024	4,236	75	3,750	3,920	136	10,880	915	2	0	9,071	213	14,630	1,489	35	0	10,560	248	14,630
2025	4,313	77	3,850	4,061	141	11,280	917	2	0	9,291	220	15,130	1,525	36	0	10,816	256	15,130
<b>2026</b>	<b>4,390</b>	<b>77</b>	<b>3,850</b>	<b>4,208</b>	<b>147</b>	<b>11,760</b>	<b>917</b>	<b>0</b>	<b>0</b>	<b>9,515</b>	<b>224</b>	<b>15,610</b>	<b>1,562</b>	<b>37</b>	<b>0</b>	<b>11,077</b>	<b>261</b>	15,610
2027	4,477	87	4,350	4,341	133	10,640	918	1	0	9,736	221	14,990	1,599	37	0	11,335	258	14,990
<b>2021-2027</b>	<b>29,678</b>	<b>615</b>	<b>30,750</b>	<b>27,491</b>	<b>887</b>	<b>70,960</b>	<b>6,400</b>	<b>11</b>	<b>0</b>	<b>63,569</b>	<b>1,513</b>	<b>101,710</b>	<b>10,436</b>	<b>256</b>	<b>0</b>	<b>74,005</b>	<b>1,769</b>	<b>101,710</b>

Source: Hemson Consulting Ltd.

**APPENDIX B**  
**SOFT SERVICES**  
**TECHNICAL APPENDIX**

# APPENDIX B – SOFT SERVICES TECHNICAL

## APPENDIX

The following appendix provides the detailed analysis undertaken to establish the development charge rates for each of the soft services under the Town’s Development Charges Amendment Background Study. Four soft services have been analysed as part of the study:

Appendix B.1	Library Board
Appendix B.2	Parks and Recreation
Appendix B.3	Municipal Fleet
Appendix B.4	General Government

For each of these services, with the exception of General Government, a set of three tables is provided. The tables provide the background data and analysis undertaken to arrive at the calculated development charge rates for that particular service. An overview of the content and purpose of each of the tables is given below.

### TABLE 1 HISTORICAL SERVICE LEVELS

Table 1 presents the data used to determine the ten-year historical service level. The DCA and O. Reg. 82/98 require that development charges be set at a level no higher than the average service level provided in the Town over the ten-year period immediately preceding the preparation of the background study, on a service-by-service basis. For the purpose of this study, the historical inventory period has been defined as 2011 to 2020.

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

records and experience with costs to acquire or construct similar facilities, equipment and infrastructure.

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

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

## **TABLE 2    2021 – 2027 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF THE UNADJUSTED DEVELOPMENT CHARGE**

The DCA requires that Council express its intent to provide future capital facilities to support future growth. Based on the development forecasts presented in Appendix A, Hemson, in collaboration with Town staff has developed a development-related capital program which set out the projects required to service anticipated growth for the seven-year period from 2021 to 2027.

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

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

The capital program, less any replacement or benefit to existing shares, yields the development related costs. Although deemed development-related, not all of the net development-related capital program may be recoverable from development charges in the period from 2021 to 2027. For some of the services, reserve fund balances may be available to fund a share of the program. In addition, a portion of the capital program may service growth occurring after 2027, and therefore be recovered under future DCs. These costs are removed from the development charge calculation.

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

## **Calculation of the Unadjusted Development Charge Rates**

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

The first step when determining the unadjusted development charge rate is to allocate the development-related net capital cost between the residential and non-residential sectors. For Municipal Fleet and General Government, the development-related costs have been apportioned as 89 per cent residential and 11 per cent non-residential. This apportionment is based on the anticipated shares of population in new units and employment growth over the seven-year forecast period.

The development-related costs associated with the Library Board and Parks and Recreation have been allocated 100 per cent to the residential sector because the need for these services is generally driven entirely by residential development.

The residential share of the 2021-2027 DC eligible costs are then divided by the forecast population growth in new units. This gives the unadjusted residential development charge per capita. The non-residential development-related net capital costs are divided by the forecast increase in non-residential gross floor area (GFA). This yields a charge per square metre of new non-residential GFA.

### TABLE 3 CASH FLOW ANALYSIS

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

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

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

# APPENDIX B.1

## LIBRARY BOARD

## APPENDIX B.1 – LIBRARY BOARD

The Town of Innisfil provides library services through four branches in each of its urban communities. The Library provides a wide range of resources in a variety of formats as well as a number of programs to the residents of the Town of Innisfil. The library has a variety of collection materials available for the community's use.

### TABLE 1 2011-2020 HISTORICAL SERVICE LEVELS

Table 1 displays the Library's ten-year historical inventory for buildings, land, materials, and furniture and equipment (excluding computer equipment). The building space amounts to nearly 34,500 square feet; however, approximately 1,450 square feet have been netted off of the Cookstown branch to account for outstanding debt proposed to be funded through the 2021 amending DC by-law. This amount is considered to be excess capacity, and after accounting for this excess capacity the value of the inventory for buildings is \$12.35 million. The library buildings occupy approximately 2.46 hectares of land worth approximately \$3.57 million.

Collection materials are valued at \$5.11 million. Finally, furniture and equipment associated with the branches is valued at \$2.92 million.

The 2021 full replacement value of the inventory of capital assets amounts to \$23.95 million and the ten-year historical average service level is \$633.68 per capita.

The historical service level multiplied by the seven-year forecast of net population growth results in a seven-year maximum allowable funding envelope of \$6.92 million (10,918 net population growth X historic service level of \$633.68/capita).

### TABLE 2 2021 – 2027 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF THE UNADJUSTED DEVELOPMENT CHARGE

The Library Board's total seven-year capital forecast amounts to \$34.93 million. A portion of this forecast recovers for past commitments including the remaining Cookstown Library debt (\$799,900) and the current negative reserve fund balance (\$7.06 million).

The new projects in the Library Board capital forecast include a new Lefroy branch and ideaLAB at a total cost of \$8.80 million, as well as a new Campus branch at a total of \$15.98 million (including site planning costs).

Some equipment purchases are also included in the capital forecast, and these include RFID equipment and a Kiosk and Hot Spot that total \$214,800. Additional collections materials are also included for DC recovery at a rate that will maintain historical service levels. Approximately \$2.08 million has been included in the capital program for collection material acquisitions.

No grants, subsidies, or other recoveries are anticipated to fund any shares of the above mentioned projects and as such, the net cost to the municipality remains at \$34.93 million. No shares of the projects are deemed to be a replacement, as they are net additions to the current Library’s service level and as such, no shares are deducted for replacement or benefit to existing.

The entire \$34.93 million of this program is deemed to be DC eligible. However, \$28.02 million of this total is deemed to benefit development beyond 2027, and will not be recovered under this amending DC by-law, but will be considered in future DC studies, subject to service level restrictions.

The remaining \$6.92 million is related to growth between 2021 and 2027 which is allocated entirely against future residential development in the Town of Innisfil. This results in an unadjusted development charge of \$557 per capita.

### TABLE 3 CASH FLOW ANALYSIS

After cash flow analysis, the residential calculated charge increases to \$623 per capita. The increase reflects the front-ended nature of the capital program.

The following table summarizes the calculation of the Library Board development charge:

LIBRARY BOARD SUMMARY						
10-year Hist. Service Level per capita	2021 - 2027 Development-Related Capital Program		Unadjusted Development Charge		Adjusted Development Charge	
	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$633.68	\$34,934,279	\$6,918,518	\$557	\$0.00	<b>\$623</b>	<b>\$0.00</b>

APPENDIX B.1

TABLE 1

TOWN OF INNISFIL  
INVENTORY OF CAPITAL ASSETS  
LIBRARY BOARD

BUILDINGS Branch Name	# of Square Feet										UNIT COST (\$/sq.ft.)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Stroud Branch	4,547	4,547	4,547	4,547	4,547	4,547	4,547	4,547	4,547	4,547	\$340
Churchill Branch	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	\$340
Lakeshore Branch	11,506	11,506	11,506	11,506	21,522	21,522	21,522	21,522	21,522	21,522	\$340
Cookstown Branch (20 Church Street)	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	\$560
<i>Excess Capacity</i>	<i>(1,451)</i>	<i>(1,451)</i>	<i>(1,451)</i>	<i>(1,451)</i>	<i>(1,451)</i>	<i>(1,451)</i>	<i>(1,451)</i>	<i>(1,451)</i>	<i>(1,451)</i>	<i>(1,451)</i>	<i>\$560</i>
<b>Total (sq.ft.)</b>	<b>22,986</b>	<b>22,986</b>	<b>22,986</b>	<b>22,986</b>	<b>33,002</b>	<b>33,002</b>	<b>33,002</b>	<b>33,002</b>	<b>33,002</b>	<b>33,002</b>	
<b>Total (\$000)</b>	<b>\$8,947.9</b>	<b>\$8,947.9</b>	<b>\$8,947.9</b>	<b>\$8,947.9</b>	<b>\$12,353.3</b>	<b>\$12,353.3</b>	<b>\$12,353.3</b>	<b>\$12,353.3</b>	<b>\$12,353.3</b>	<b>\$12,353.3</b>	

LAND Branch Name	# of Hectares										UNIT COST (\$/ha)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Stroud Branch	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	\$1,450,000
Churchill Branch	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	\$1,450,000
Lakeshore Branch	0.60	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	\$1,450,000
Cookstown Branch (20 Church)	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	\$1,450,000
<b>Total (ha)</b>	<b>1.84</b>	<b>2.46</b>									
<b>Total (\$000)</b>	<b>\$2,668.0</b>	<b>\$3,567.0</b>									

APPENDIX B.1

TABLE 1

TOWN OF INNISFIL  
INVENTORY OF CAPITAL ASSETS  
LIBRARY BOARD

MATERIALS Type of Collection	# of Collection Materials										UNIT COST (\$/item)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Group A: Books	39,381	39,143	32,954	32,946	31,037	29,127	29,419	28,793	28,066	29,729	\$46
Group B: Books	5,989	5,758	4,912	3,994	3,687	3,380	3,511	3,822	3,912	4,074	\$23
Group C: Books	14,367	14,993	14,275	11,614	11,755	11,896	12,442	12,957	14,034	14,948	\$18
Group D: Hardcover, Talking Books	6,313	4,823	5,309	5,188	5,181	5,174	5,442	5,217	5,486	5,636	\$29
Group E: Books, Videos, Book/Cassettes	12,556	10,704	8,589	6,754	6,109	5,463	5,404	5,270	5,270	5,401	\$23
Group F: CDs	1,700	1,718	1,943	1,151	1,109	1,066	940	619	454	477	\$37
Group G: Audio Cassettes, Talking Books	4,111	3,743	3,288	3,217	3,212	3,206	3,401	3,701	3,909	4,134	\$49
Group H: Video	82	96	-	-	-	-	-	-	-	-	\$0
Group I: DVD	3,765	5,169	7,437	8,962	9,436	9,910	10,230	11,006	12,055	12,448	\$41
Group J: Reference Books	1,697	1,121	823	671	678	684	684	1,416	1,545	1,532	\$97
Group K: Periodicals/Journals	2,936	2,773	2,808	2,704	2,783	2,862	2,289	2,308	2,096	1,942	\$11
Group L: Reference Database	124	124	99	102	65	23	25	28	29	27	\$340
Group M: Downloadable audio books	73,299	73,316	72,908	58,883	66,540	58,304	70,874	58,957	68,018	33,087	\$66
<b>Total (#)</b>	<b>166,320</b>	<b>163,481</b>	<b>155,345</b>	<b>136,186</b>	<b>141,590</b>	<b>131,095</b>	<b>144,661</b>	<b>134,094</b>	<b>144,874</b>	<b>113,435</b>	
<b>Total (\$000)</b>	<b>\$8,175.2</b>	<b>\$8,068.1</b>	<b>\$7,731.5</b>	<b>\$6,705.7</b>	<b>\$7,110.1</b>	<b>\$6,464.0</b>	<b>\$7,338.7</b>	<b>\$6,637.0</b>	<b>\$7,288.5</b>	<b>\$5,111.4</b>	

FURNITURE AND EQUIPMENT Branch Name	Total Value of Furniture and Equipment (\$)									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Stroud Branch	\$332,000	\$345,000	\$375,000	\$377,000	\$395,000	\$397,000	\$398,000	\$398,000	\$398,000	\$398,000
Churchill Branch	\$117,000	\$117,000	\$128,000	\$128,000	\$128,000	\$129,000	\$129,000	\$129,000	\$129,000	\$129,000
Cookstown Branch	\$396,000	\$398,000	\$460,000	\$565,000	\$574,000	\$659,000	\$770,000	\$783,000	\$783,000	\$888,313
Lakeshore Branch	\$564,000	\$589,000	\$698,000	\$736,000	\$1,326,000	\$1,445,000	\$1,503,000	\$1,503,000	\$1,503,000	\$1,503,000
<b>Total (\$000)</b>	<b>\$1,409.0</b>	<b>\$1,449.0</b>	<b>\$1,661.0</b>	<b>\$1,806.0</b>	<b>\$2,423.0</b>	<b>\$2,630.0</b>	<b>\$2,800.0</b>	<b>\$2,813.0</b>	<b>\$2,813.0</b>	<b>\$2,918.3</b>

**APPENDIX B.1**

**TABLE 1**

**TOWN OF INNISFIL  
CALCULATION OF SERVICE LEVELS  
LIBRARY BOARD**

	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
<b>Historic Population</b>	32,727	33,746	34,787	35,858	36,958	38,088	39,240	40,427	41,650	42,910

**INVENTORY SUMMARY (\$000)**

Buildings	\$8,947.9	\$8,947.9	\$8,947.9	\$8,947.9	\$12,353.3	\$12,353.3	\$12,353.3	\$12,353.3	\$12,353.3	\$12,353.3
Land	\$2,668.0	\$3,567.0	\$3,567.0	\$3,567.0	\$3,567.0	\$3,567.0	\$3,567.0	\$3,567.0	\$3,567.0	\$3,567.0
Materials	\$8,175.2	\$8,068.1	\$7,731.5	\$6,705.7	\$7,110.1	\$6,464.0	\$7,338.7	\$6,637.0	\$7,288.5	\$5,111.4
Furniture And Equipment	\$1,409.0	\$1,449.0	\$1,661.0	\$1,806.0	\$2,423.0	\$2,630.0	\$2,800.0	\$2,813.0	\$2,813.0	\$2,918.3
<b>Total (\$000)</b>	<b>\$21,200.1</b>	<b>\$22,032.0</b>	<b>\$21,907.4</b>	<b>\$21,026.6</b>	<b>\$25,453.5</b>	<b>\$25,014.3</b>	<b>\$26,059.0</b>	<b>\$25,370.4</b>	<b>\$26,021.8</b>	<b>\$23,950.1</b>

**SERVICE LEVEL (\$/capita)**

**Average  
Service  
Level**

Buildings	\$273.41	\$265.15	\$257.22	\$249.54	\$334.25	\$324.34	\$314.81	\$305.57	\$296.60	\$287.89	\$290.88
Land	\$81.52	\$105.70	\$102.54	\$99.48	\$96.51	\$93.65	\$90.90	\$88.23	\$85.64	\$83.13	\$92.73
Materials	\$249.80	\$239.08	\$222.25	\$187.01	\$192.38	\$169.71	\$187.02	\$164.17	\$174.99	\$119.12	\$190.55
Furniture And Equipment	\$43.05	\$42.94	\$47.75	\$50.37	\$65.56	\$69.05	\$71.36	\$69.58	\$67.54	\$68.01	\$59.52
<b>Total (\$/capita)</b>	<b>\$647.79</b>	<b>\$652.88</b>	<b>\$629.76</b>	<b>\$586.38</b>	<b>\$688.71</b>	<b>\$656.75</b>	<b>\$664.09</b>	<b>\$627.56</b>	<b>\$624.77</b>	<b>\$558.15</b>	<b>\$633.68</b>

**TOWN OF INNISFIL  
CALCULATION OF MAXIMUM ALLOWABLE  
LIBRARY BOARD**

<b>10-Year Funding Envelope Calculation</b>	
10 Year Average Service Level 2011 - 2020	\$633.68
Net Population Growth 2021 - 2027	10,918
<b>Maximum Allowable Funding Envelope</b>	<b>\$6,918,518</b>

APPENDIX B.1  
TABLE 2

TOWN OF INNISFIL  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
LIBRARY BOARD

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs Replacement & BTE Shares	Total DC Eligible Costs	DC Eligible Costs		
							Available DC Reserves	2021-2027	Post 2027
<b>1.0 LIBRARY BOARD</b>									
<b>1.1 Recovery of Cookstown Library Debt</b>									
1.1.1 Principle Payment	2021	\$ 85,546	\$ -	\$ 85,546	\$ -	\$ 85,546	\$ -	\$ 85,546	\$ -
1.1.2 Principle Payment	2022	\$ 85,546	\$ -	\$ 85,546	\$ -	\$ 85,546	\$ -	\$ -	\$ 85,546
1.1.3 Principle Payment	2023	\$ 85,546	\$ -	\$ 85,546	\$ -	\$ 85,546	\$ -	\$ -	\$ 85,546
1.1.4 Principle Payment	2024	\$ 85,546	\$ -	\$ 85,546	\$ -	\$ 85,546	\$ -	\$ -	\$ 85,546
1.1.5 Principle Payment	2025	\$ 85,546	\$ -	\$ 85,546	\$ -	\$ 85,546	\$ -	\$ -	\$ 85,546
1.1.6 Principle Payment	2026	\$ 85,546	\$ -	\$ 85,546	\$ -	\$ 85,546	\$ -	\$ -	\$ 85,546
1.1.7 Principle Payment	2027	\$ 286,635	\$ -	\$ 286,635	\$ -	\$ 286,635	\$ -	\$ -	\$ 286,635
Subtotal Recovery of Cookstown Library Debt		\$ 799,908	\$ -	\$ 799,908	\$ -	\$ 799,908	\$ -	\$ 85,546	\$ 714,363
<b>1.2 Buildings and Land</b>									
1.2.1 New Lefroy Branch & ideaLAB	2023	\$ 8,800,000	\$ -	\$ 8,800,000	\$ -	\$ 8,800,000	\$ -	\$ -	\$ 8,800,000
1.2.2 Campus Branch Site Planning	2023	\$ 965,300	\$ -	\$ 965,300	\$ -	\$ 965,300	\$ -	\$ -	\$ 965,300
1.2.3 Campus Branch	2024	\$ 15,018,000	\$ -	\$ 15,018,000	\$ -	\$ 15,018,000	\$ -	\$ -	\$ 15,018,000
Subtotal Buildings and Land		\$ 24,783,300	\$ -	\$ 24,783,300	\$ -	\$ 24,783,300	\$ -	\$ -	\$ 24,783,300

APPENDIX B.1  
TABLE 2

TOWN OF INNISFIL  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
LIBRARY BOARD

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs Replacement & BTE Shares	Total DC Eligible Costs	DC Eligible Costs		
							Available DC Reserves	2021-2027	Post 2027
<b>1.3 Equipment</b>									
1.3.1 Kiosk & Hot Spot Development	2022	\$ 167,800	\$ -	\$ 167,800	\$ -	\$ 167,800	\$ -	\$ -	\$ 167,800
1.3.2 RFID	2023	\$ 47,000	\$ -	\$ 47,000	\$ -	\$ 47,000	\$ -	\$ -	\$ 47,000
Subtotal Equipment		\$ 214,800	\$ -	\$ 214,800	\$ -	\$ 214,800	\$ -	\$ -	\$ 214,800
<b>1.4 Materials Acquisitions</b>									
1.4.1 Additional Collections Materials	Various	\$ 2,080,400	\$ -	\$ 2,080,400	\$ -	\$ 2,080,400	\$ -	\$ 297,200	\$ 1,783,200
Subtotal Materials Acquisitions		\$ 2,080,400	\$ -	\$ 2,080,400	\$ -	\$ 2,080,400	\$ -	\$ 297,200	\$ 1,783,200
<b>1.5 Recovery of Negative Reserve Fund Balance</b>									
1.5.1 Balance as at December 31, 2020	2021	\$ 7,055,871	\$ -	\$ 7,055,871	\$ -	\$ 7,055,871	\$ -	\$ 6,535,773	\$ 520,099
Subtotal Recovery of Negative Reserve Fund Balance		\$ 7,055,871	\$ -	\$ 7,055,871	\$ -	\$ 7,055,871	\$ -	\$ 6,535,773	\$ 520,099
<b>TOTAL LIBRARY BOARD</b>		<b>\$ 34,934,279</b>	<b>\$ -</b>	<b>\$ 34,934,279</b>	<b>\$ -</b>	<b>\$ 34,934,279</b>	<b>\$ -</b>	<b>\$ 6,918,518</b>	<b>\$ 28,015,761</b>

Residential Development Charge Calculation		
Residential Share of 2021 - 2027 DC Eligible Costs	100%	\$6,918,518
10-Year Growth in Population in New Units		12,410
Unadjusted Development Charge Per Capita		<b>\$557</b>
Non-Residential Development Charge Calculation		
Non-Residential Share of 2021 - 2027 DC Eligible Costs	0%	\$0
10-Year Growth in Square Metres		101,710
Unadjusted Development Charge Per Square Metre		<b>\$0.00</b>

2021 - 2027 Net Funding Envelope	\$6,918,518
Reserve Fund Balance	
Balance as at December 31, 2020	(\$7,055,871)

APPENDIX B.1

TABLE 3

TOWN OF INNISFIL  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
LIBRARY BOARD  
RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

LIBRARY BOARD	2021	2022	2023	2024	2025	2026	2027	TOTAL
OPENING CASH BALANCE	\$0.0	(\$5,897.0)	(\$5,146.9)	(\$4,295.7)	(\$3,333.3)	(\$2,248.7)	(\$1,032.9)	
2021 - 2027 RESIDENTIAL FUNDING REQUIREMENTS								
- Library Service (New Projects): Non Inflated	\$6,578.2	\$42.5	\$42.5	\$42.5	\$42.5	\$42.5	\$42.5	\$6,833.0
- Cookstown Debenture Principal Payments <sup>1</sup>	\$85.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$85.5
- Library Service (New Projects): Inflated	\$6,663.8	\$43.3	\$44.2	\$45.1	\$46.0	\$46.9	\$47.8	\$6,937.0
NEW RESIDENTIAL DEVELOPMENT								
- Population Growth in New Units	1,543	1,730	1,788	1,850	1,916	1,982	1,601	12,410
REVENUE								
- DC Receipts: Inflated	\$961.3	\$1,099.3	\$1,158.9	\$1,223.1	\$1,292.1	\$1,363.3	\$1,123.3	\$8,221.3
INTEREST								
- Interest on Opening Balance	\$0.0	(\$324.3)	(\$283.1)	(\$236.3)	(\$183.3)	(\$123.7)	(\$56.8)	(\$1,207.5)
- Interest on In-year Transactions	(\$156.8)	\$18.5	\$19.5	\$20.6	\$21.8	\$23.0	\$18.8	(\$34.5)
- Interest Payments for Cookstown Debenture <sup>2</sup>	(\$37.7)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	(\$37.7)
TOTAL REVENUE	\$766.8	\$793.4	\$895.3	\$1,007.5	\$1,130.6	\$1,262.7	\$1,085.3	\$6,941.5
CLOSING CASH BALANCE	(\$5,897.0)	(\$5,146.9)	(\$4,295.7)	(\$3,333.3)	(\$2,248.7)	(\$1,032.9)	\$4.6	

Note 1: Debenture principal payments not inflated.  
Note 2: Interest on debenture payments not inflated.

<b>2021 Adjusted Charge Per Capita</b>	<b>\$623</b>
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<b>Allocation of Capital Program</b>	
Residential Sector	100%
Non-Residential Sector	0%
<b>Rates for 2021</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

# APPENDIX B.2

## PARKS AND RECREATION

## APPENDIX B.2 – PARKS AND RECREATION

The Town of Innisfil Parks and Recreation Department is responsible for the recreation and leisure needs of the community, including the provision and maintenance of arenas, facilities, parks, recreation services and programs to the residents of Innisfil. The Town operates a number of recreational facilities, parks, playgrounds, and sports fields.

### TABLE 1 2011-2020 HISTORICAL SERVICE LEVELS

The ten-year historical inventory of Indoor Recreation capital assets includes 339,300 square feet of indoor recreation building space accommodated within the Innisfil Recreation Complex, various community centres, as well as shared spaces in churches, schools and other public facilities. After accounting for excess capacity associated with the shares of the facilities to continue to be funded through the 2021 Development Charges by-law, 315,200 of building space remains. The value of the building space included in the inventory is approximately \$99.70 million. While recreational facilities are located within the Cookstown Theatre and Town Hall, these are shown for illustrative purposes only and no dollar value is attributed to these buildings as they are considered to be ineligible under the DCA.

The land associated with the buildings amount to 10.52 hectares, and is valued at \$11.40 million. Once again, no value was attributed to the Cookstown Theatre and Town Hall sites within the inventory. Finally, furniture and equipment associated with indoor recreation facilities has a total value of \$2.61 million.

The Town's developed parkland amounts to over 270 hectares in numerous parkettes; neighbourhood, community, and regional parks; road ends and lake access points; opens spaces; linear parks; and walkways. The total value of parkland development is \$20.14 million. The Town also has a number of park amenities such as a variety of sports fields (soccer pitches, baseball diamonds) and various ball courts, playgrounds, skate and bike parks, park bridges, pathways, water parks, walkways and trails; these types of above base amenities are valued at a total of \$14.87 million. Other park facilities such as docks, park buildings (washrooms, pavilions, concessions, storage buildings) and parking areas are also included in the service level calculation, at a total value of \$18.13 million.

The 2021 full replacement value of the inventory of capital assets for the Parks and Recreation Department amounts to \$166.85 million, including \$113.70 for indoor recreation

and \$53.15 million for parks. The combined ten-year historical average service level is \$3,987.02 per capita.

The historical service level multiplied by the seven-year forecast of net population growth results in a maximum allowable funding envelope of \$43.53 million (10,918 net population growth X historical service level of \$3,987.02/capita).

## **TABLE 2 2021 – 2027 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF THE UNADJUSTED DEVELOPMENT CHARGE**

The 2021-2027 development-related capital program for parks and recreation amounts to \$61.69 million. It includes new parks development and facilities as well as the recovery of past commitments and the negative reserve balance. It includes the recovery of the Innisfil Recreation Complex (IRC) debentures and the Cookstown Park and Community Centre debentures, to a total of \$9.68 million over the seven-year period.

A new indoor soccer facility is planned and is included in the capital program at a total cost of \$4.47 million. In addition, various parks development and facility projects are planned for the seven-year period at a gross cost of \$46.72 million. Finally, the capital program accounts for recovery of the existing negative reserve fund balance of \$816,400.

No grants or subsidies have been identified for the parks and recreation capital program, and as such the net capital cost remains at \$61.69 million. Replacement or benefit to existing shares amount to \$3.95 million. This reduces the DC eligible costs to \$57.75 million, of which \$14.22 million is deemed to benefit development beyond 2027 and will not be recovered under this DC by-law, but is eligible for consideration in future development charge studies.

The 2021-2027 DC costs eligible for recovery amount to \$43.53 million, which is allocated entirely against future residential development in the Town of Innisfil. This results in an unadjusted development charge of \$3,508 per capita.

## **TABLE 3 CASH FLOW ANALYSIS**

After cash flow consideration, the residential charge increases to \$3,830 per capita. The increase reflects the front-ended nature of the capital program.

The following table summarizes the calculation of the parks and recreation development charge:

<b>PARKS AND RECREATION SUMMARY</b>						
10-year Hist.	2021 - 2027		Unadjusted		Adjusted	
Service Level	Development-Related Capital Program		Development Charge		Development Charge	
per capita	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$3,987.02	\$61,693,601	\$43,530,284	\$3,508	\$0.00	<b>\$3,830</b>	<b>\$0.00</b>

APPENDIX B.2  
TABLE 1

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

MAJOR FACILITIES Facility Name	# of Square Feet										UNIT COST (\$/sq.ft.)	
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020		
Knock Community Centre (580980020)	1,260	1,260	1,260	1,260	1,260	1,260	1,260	1,260	1,260	1,260	1,260	\$210
Cookstown Theatre (580600063)	5,060	5,060	5,060	5,060	5,060	5,060	5,060	5,060	5,060	5,060	5,060	\$0
Stroud Arena (580940004)	50,400	50,400	50,400	50,400	50,400	50,400	50,400	50,400	50,400	50,400	50,400	\$340
Innisfil Recreational Complex (580640233)	140,425	140,425	140,425	140,425	140,425	140,425	140,425	140,425	140,425	140,425	140,425	\$400
<i>Excess Capacity</i>	<i>(23,465)</i>	<i>\$400</i>										
Town Hall (580640233)	41,268	41,268	41,268	41,268	41,268	41,268	41,268	41,268	41,268	41,268	41,268	\$0
Churchill Community Centre (580630157)	5,300	5,300	5,300	5,300	5,300	5,300	5,300	5,300	5,300	5,300	5,300	\$210
Lefroy Arena (580650407)	33,400	33,400	33,400	33,400	33,400	33,400	33,400	33,400	33,400	33,400	33,400	\$340
Cookstown Community Centre	3,400	3,400	3,400	3,400	3,400	3,400	3,400	3,400	3,400	3,400	3,400	\$560
<i>Excess Capacity</i>	<i>(652)</i>	<i>\$560</i>										
Rizzardo	-	-	-	-	-	-	-	-	-	41,616	41,616	\$430
<b>Other Facilities</b>												
Cookstown United Church	300	300	300	-	-	-	-	-	-	-	-	\$210
Country Concessions	125	125	125	-	-	-	-	-	-	-	-	\$210
Cookstown Public School Gym	611	611	611	-	-	-	-	-	-	-	-	\$210
Cookstown Public School Library	614	614	614	-	-	-	-	-	-	-	-	\$210
Killarney Beach Public School	618	618	618	-	-	-	-	-	-	-	-	\$210
Nantyr Shores High School Gym	3,719	3,719	3,719	3,719	3,719	3,719	3,719	3,719	3,719	3,719	3,719	\$210
Sunnybrae Public School Gym	1,980	1,980	1,980	1,980	1,980	1,980	1,980	1,980	1,980	1,980	1,980	\$210
Holy Cross Separate School Gym	787	787	787	787	787	787	787	787	787	787	787	\$210
Grange Hall	450	450	450	450	450	450	450	450	450	450	450	\$210
Yujo Martial Arts	156	156	156	-	-	-	-	-	-	-	-	\$210
Rankin Residence (Folk Art Studio)	88	88	88	-	-	-	-	-	-	-	-	\$210
Alcona Glen School Gym	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	\$210
Lake Simcoe Public School	-	-	-	-	-	-	4,273	4,273	4,273	4,273	4,273	\$210
Goodfellow Public School	-	-	-	3,486	3,486	3,486	3,486	3,486	3,486	3,486	3,486	\$210
	<b>268,344</b>	<b>268,344</b>	<b>268,344</b>	<b>269,318</b>	<b>269,318</b>	<b>269,318</b>	<b>273,591</b>	<b>273,591</b>	<b>315,207</b>	<b>315,207</b>		
<b>Total (sq.ft.)</b>	<b>\$80,701.5</b>	<b>\$80,701.5</b>	<b>\$80,701.5</b>	<b>\$80,906.1</b>	<b>\$80,906.1</b>	<b>\$80,906.1</b>	<b>\$81,803.4</b>	<b>\$81,803.4</b>	<b>\$99,696.2</b>	<b>\$99,696.2</b>		
<b>Total (\$000)</b>												



APPENDIX B.2  
TABLE 1

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

LAND Facility Name	# of Hectares										UNIT COST (\$/ha)	
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020		
Knock Community Centre (580980020)	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	\$1,450,000
Cookstown Theatre (580600063)	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$0
Stroud Arena (580940004)	3.29	3.29	3.29	3.29	3.29	3.29	3.29	3.29	3.29	3.29	3.29	\$1,450,000
Innisfil Recreational Complex (580640233)	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	\$1,450,000
Town Hall (580640233)	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	\$0
Churchill Community Centre (580630157)	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	\$1,450,000
Lefroy Arena (580650407)	1.79	1.79	1.79	1.79	1.79	1.79	1.79	1.79	1.79	1.79	1.79	\$1,450,000
<b>Total (ha)</b>	<b>10.52</b>											
<b>Total (\$000)</b>	<b>\$11,397.0</b>											

FURNITURE & EQUIPMENT Facility Name	Total Value of Furniture & Equipment (\$)									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Knock Community Centre (580980020)	\$14,700	\$15,400	\$15,400	\$15,400	\$15,400	\$15,400	\$15,400	\$15,400	\$15,400	\$15,400
Stroud Arena (580940004)	\$320,000	\$322,000	\$322,000	\$322,000	\$322,000	\$322,000	\$322,000	\$322,000	\$322,000	\$322,000
Innisfil Recreational Complex (580640233)	\$1,186,000	\$1,304,000	\$1,304,000	\$1,304,000	\$1,304,000	\$1,304,000	\$1,304,000	\$1,304,000	\$1,304,000	\$1,304,000
Churchill Community Centre (580630157)	\$94,000	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000
Lefroy Arena (580650407)	\$205,000	\$205,000	\$205,000	\$205,000	\$205,000	\$205,000	\$205,000	\$205,000	\$205,000	\$205,000
Alcona Glen School	\$23,400	\$24,600	\$24,600	\$24,600	\$24,600	\$24,600	\$24,600	\$24,600	\$24,600	\$24,600
Rizado	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$641,700	\$641,700
<b>Total (\$000)</b>	<b>\$1,843.1</b>	<b>\$1,966.0</b>	<b>\$2,607.7</b>	<b>\$2,607.7</b>						

APPENDIX B.2

TABLE 1

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

PARKETTES Park Name	# of Hectares of Developed Area										UNIT COST (\$/ha)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
10th Line Beach Park (580800272)	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	\$112,000
12th Line Park (740010043)	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	\$112,000
Ashwood Avenue Park (580740125)	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	\$112,000
Cookstown Gazebo (581410184)	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	\$112,000
Ireton Street Park (580800301)	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	\$112,000
Orm Membray Park (580530415)	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	\$112,000
Pitt Street Park (580850037)	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	\$112,000
<b>Total (ha)</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	
<b>Total (\$000)</b>	<b>\$336.0</b>	<b>\$336.0</b>	<b>\$336.0</b>	<b>\$336.0</b>	<b>\$336.0</b>	<b>\$336.0</b>	<b>\$336.0</b>	<b>\$336.0</b>	<b>\$336.0</b>	<b>\$336.0</b>	



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TOWN OF INNISFIL  
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PARKS AND RECREATION  
PARKLAND DEVELOPMENT

COMMUNITY PARKS Park Name	# of Hectares of Developed Area										UNIT COST (\$/ha)	
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020		
Cookstown Fairground (580600290)	-	-	-	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	\$112,000
<i>Excess Capacity</i>				(0.76)	(0.76)	(0.76)	(0.76)	(0.76)	(0.76)	(0.76)	(0.76)	\$112,000
Innisfil Recreation Complex (580640233)	23.71	23.71	23.71	23.71	23.71	23.71	23.71	23.71	23.71	23.71	23.71	\$112,000
Lefroy Arena Park (580650407)	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	\$112,000
Stroud Arena Park (580940038)	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	\$112,000
<b>Total (ha)</b>	<b>25.90</b>	<b>25.90</b>	<b>25.90</b>	<b>29.74</b>								
<b>Total (\$000)</b>	<b>\$2,900.8</b>	<b>\$2,900.8</b>	<b>\$2,900.8</b>	<b>\$3,330.3</b>								

REGIONAL PARKS Park Name	# of Hectares of Developed Area										UNIT COST (\$/ha)	
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020		
Centennial Park (580630176)	39.40	39.40	39.40	39.40	39.40	39.40	39.40	39.40	39.40	39.40	39.40	\$112,000
Cookstown Memorial Park (580600233)	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	\$112,000
South Innisfil Arboretum (580530008)	20.10	20.10	20.10	20.10	20.10	20.10	20.10	20.10	20.10	20.10	20.10	\$112,000
Innisfil Beach Park (740030157)	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	\$112,000
<b>Total (ha)</b>	<b>87.90</b>	<b>87.90</b>	<b>87.90</b>	<b>87.90</b>	<b>87.90</b>	<b>87.90</b>	<b>87.90</b>	<b>87.90</b>	<b>87.90</b>	<b>87.90</b>	<b>87.90</b>	
<b>Total (\$000)</b>	<b>\$9,844.8</b>	<b>\$9,844.8</b>	<b>\$9,844.8</b>	<b>\$9,844.8</b>	<b>\$9,844.8</b>	<b>\$9,844.8</b>	<b>\$9,844.8</b>	<b>\$9,844.8</b>	<b>\$9,844.8</b>	<b>\$9,844.8</b>	<b>\$9,844.8</b>	

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TABLE 1

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

ROAD ENDS/LAKE ACCESS Park Name	# of Hectares										UNIT COST (\$/ha)	
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020		
20th Sideroad Roadend (580890001)	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	\$22,400
Guest Road Roadend (580880001)	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	\$22,400
30th Side Road North Roadend (580870229)	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	\$22,400
Alcina Avenue Roadend (580870108)	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$22,400
Algonquin Avenue Roadend (580870112)	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$22,400
Irwin Street Roadend (580870183)	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$22,400
Big Bay Point Roadend (580870002)	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$22,400
30th Side Road South Roadend (580860001)	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	\$22,400
13th Line Roadend (580850002)	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$22,400
Mapleview Drive Roadend (580840002)	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$22,400
Lockhart Road Roadend (580810001)	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$22,400
Purvis Street Access Point (580800246)	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$22,400
9th Line Roadend (740060003)	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.27	\$22,400
Roberts Road (580760267)	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$22,400
Eastern Avenue Roadend (580710116)	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$22,400
Center Street Roadend (580710118)	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$22,400
Northern Street Roadend (580710120)	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$22,400
25th Sideroad Roadend (580710001)	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	\$22,400
Simcoe Street Access Point (580720355)	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$22,400
7th Line Roadend (580720002)	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$22,400
Moyer Avenue Roadend (580700226)	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$22,400
Edgewood Avenue Roadend (580700029)	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$22,400
Woodgreen Avenue Roadend (580700057)	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$22,400
Roslyn Avenue Roadend (580700129)	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$22,400
Bayview Avenue Roadend (580700133)	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$22,400
6th Line Roadend (580700002)	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$22,400

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PARKS AND RECREATION  
PARKLAND DEVELOPMENT

ROAD ENDS/LAKE ACCESS Park Name	# of Hectares										UNIT COST (\$/ha)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Saint John's Road Roadend (580680071)	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	\$22,400
1421 Maple Road Access Point (580680117)	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$22,400
1387 Maple Road Access Point (580680125)	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$22,400
Dudley Road Roadend (580680143)	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$22,400
Belle Aire Beach Road Roadend (589890280)	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	\$22,400
Ewart Street Roadend (580670001)	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	\$22,400
Frederick Street Roadend (580670277)	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$22,400
Little Cedar Avenue Roadend (580670183)	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$22,400
Chapman Street Roadend (580670028)	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	\$22,400
Alfred Street Roadend (580670095)	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$22,400
Robinson Street Roadend (580670246)	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$22,400
Arnold Street Roadend (580670002)	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$22,400
Evans Place Roadend (580660032)	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	\$22,400
Isabella Street Roadend (580660056)	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$22,400
Cumberland Street Roadend (580660124)	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$22,400
Killarney Beach Road Roadend (580660002)	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$22,400
3rd Line Roadend (580550002)	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$22,400
2nd Line Roadend (580540002)	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	\$22,400
Wood Street Roadend (580530153)	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$22,400
North Shore Drive Roadend (580530319)	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	\$22,400
Lakeshore Boulevard Roadend (580530188)	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	\$22,400
Shore Acres Drive Roadend (580530002)	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$22,400
Lindy Road Roadend (580520130)	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$22,400
Poplar Road Roadend (580520211)	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$22,400
Gilford Road Roadend (580520208)	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.04	0.04	\$22,400
<b>Total (ha)</b>	<b>4.88</b>	<b>4.83</b>	<b>4.71</b>								
<b>Total (\$000)</b>	<b>\$109.3</b>	<b>\$108.2</b>	<b>\$105.5</b>								

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PARKLAND DEVELOPMENT

OPEN SPACE Park Name	# of Hectares of Parkettes										UNIT COST (\$/ha)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Bowman Street (580980225)	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	\$19,000
Forest Valley Drive (580620164)	2.67	2.67	2.67	2.67	2.67	2.67	2.67	2.67	2.67	2.67	\$19,000
Forest Valley Drive (580620197)	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	\$19,000
Innisfil Heights Crescent (580620089)	6.68	6.68	6.68	6.68	6.68	6.68	6.68	6.68	6.68	6.68	\$19,000
Thomas Street (580980061)	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	\$19,000
Thomas Street (580980062)	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	\$19,000
01st Line (580490015)	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	\$19,000
Evelyn Street (581420076 - part #1)	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$19,000
Evelyn Street (581420076 - part #2)	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	\$19,000
Riley Street (581420196)	-	-	-	-	0.08	0.08	0.08	0.08	0.08	0.08	\$19,000
Victoria Street West (581410171)	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$19,000
10th Line (580930312)	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$19,000
Innisfil Beach Road (580640229)	1.78	1.78	1.78	1.78	1.78	1.78	1.78	1.78	1.78	1.78	\$19,000
Innisfil Beach Road (580940351)	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	\$19,000
Cairns Gate (580630104)	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	\$19,000
John Street (580580042)	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	\$19,000
Yonge Street (580630159)	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	\$19,000
13th Line (580840186)	20.23	20.23	20.23	20.23	20.23	20.23	20.23	20.23	20.23	20.23	\$19,000
30th Sideroad (580870018)	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$19,000
East Street (580850141)	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	\$19,000
Kimberley Street (580850276)	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	\$19,000
Whitecap Drive (580890069)	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	\$19,000
Wilkinson Street (580900064)	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	\$19,000
25th Sideroad (580790043)	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$19,000
Henderson Drive (580810057)	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	\$19,000
Ireton Street (580800197)	1.34	1.34	1.34	1.34	1.34	1.34	1.34	1.34	1.34	1.34	\$19,000
Oak Street (589980063)	1.34	1.34	1.34	1.34	1.34	1.34	1.34	1.34	1.34	1.34	\$19,000
9th Line (740060102)	-	-	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	\$19,000
Abram Court (580750484)	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	\$19,000

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OPEN SPACE Park Name	# of Hectares of Parkettes										UNIT COST (\$/ha)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Abram Court (580751118)	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	\$19,000
Abram Court (580751119)	-	-	-	-	0.12	0.12	0.12	0.12	0.12	0.12	\$19,000
Abram Court (580751120)	-	-	-	-	0.05	0.05	0.05	0.05	0.05	0.05	\$19,000
Abram Court (580751121)	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.04	\$19,000
Abram Court (580751122)	-	-	-	-	0.05	0.05	0.05	0.05	0.05	0.05	\$19,000
Abram Court (580751123)	-	-	-	-	2.92	2.92	2.92	2.92	2.92	2.92	\$19,000
Alderslea Crescent (740030190)	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$19,000
Benson Street (580750957)	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	\$19,000
Benson Street (580751177)	9.06	9.06	9.06	9.06	9.06	9.06	9.06	9.06	9.06	9.06	\$19,000
Benson Street (589940044)	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$19,000
Chalmers Crescent (580940083)	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	\$19,000
Chappell Court (580760321)	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	\$19,000
Corrie Street (589950103)	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	\$19,000
Goodfellow Avenue (740040003)	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$19,000
Goodfellow Avenue (740050080)	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	\$19,000
Innisfil Beach Road (580750568)	-	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	\$19,000
Jans Boulevard (589940043)	3.38	3.38	3.38	3.38	3.38	3.38	3.38	3.38	3.38	3.38	\$19,000
Leslie Drive (580750088)	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$19,000
Leslie Drive (580750090)	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	\$19,000
Oriole Crescent (589940007)	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	\$19,000
Oriole Crescent (589940008)	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	\$19,000
Oriole Crescent (589940111)	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	\$19,000
Reid Street (740050030)	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$19,000
Reid Street (740050087)	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	\$19,000
Rose Lane (740060019)	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	\$19,000
Rose Lane (740080146)	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	\$19,000
Webster Boulevard (580750792)	1.79	1.79	1.79	1.79	1.79	1.79	1.79	1.79	1.79	1.79	\$19,000
Webster Boulevard (580750804)	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	\$19,000
Whitewood Crescent (580750960)	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	\$19,000

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OPEN SPACE Park Name	# of Hectares of Parkettes										UNIT COST (\$/ha)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
7th Line (580690820)	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	\$19,000
7th Line (740090085)	4.59	4.59	4.59	4.59	4.59	4.59	4.59	4.59	4.59	4.59	\$19,000
7th Line (740090096)	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	\$19,000
Adams Road (580720322)	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	\$19,000
Booth Avenue (580690821)	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	\$19,000
Booth Avenue (580690980)	1.59	1.59	1.59	1.59	1.59	1.59	1.59	1.59	1.59	1.59	\$19,000
Ceresino Crescent (580741123)	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	\$19,000
Corm Street (580740723)	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	\$19,000
Dale Road (580741888)	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	\$19,000
Dale Road (580741889)	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$19,000
Galloway Street (580741714)	-	-	-	-	0.56	0.56	0.56	0.56	0.56	0.56	\$19,000
Galloway Street (580741715)	-	-	-	-	0.05	0.05	0.05	0.05	0.05	0.05	\$19,000
Gibson Street (580741719)	-	-	-	-	0.20	0.20	0.20	0.20	0.20	0.20	\$19,000
Lilac Drive (580720443)	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$19,000
Lowrie Street (580740998)	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	\$19,000
Saint John's Road (580691012)	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	\$19,000
Saint Paul Road (580730060)	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	\$19,000
Swan Street (580741001)	2.27	2.27	2.27	2.27	2.27	2.27	2.27	2.27	2.27	2.27	\$19,000
Webster Boulevard (580741482)	1.87	1.87	1.87	1.87	1.87	1.87	1.87	1.87	1.87	1.87	\$19,000
Webster Boulevard (740110250)	3.46	3.46	3.46	3.46	3.46	3.46	3.46	3.46	3.46	3.46	\$19,000
20th Sideroad (580650634)	-	-	-	-	-	0.51	0.51	0.51	0.51	0.51	\$19,000
20th Sideroad (580650636)	-	-	-	-	-	0.01	0.01	0.01	0.01	0.01	\$19,000
Barry Avenue (580660186)	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$19,000
Little Cedar Avenue (580670165)	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$19,000
Little Cedar Avenue (580670171)	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$19,000
10th Line (580800215)	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	\$19,000
Guest Road (580890099)	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	\$19,000
Fennell's Corner (580500031)	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	\$19,000
Shore Acres Drive (580520324)	-	-	-	-	0.31	0.31	0.31	0.31	0.31	0.31	\$19,000
<b>Total (ha)</b>	<b>83.88</b>	<b>84.03</b>	<b>84.20</b>	<b>84.20</b>	<b>88.58</b>	<b>89.10</b>	<b>89.10</b>	<b>89.10</b>	<b>89.10</b>	<b>89.10</b>	
<b>Total (\$000)</b>	<b>\$1,593.7</b>	<b>\$1,596.6</b>	<b>\$1,599.8</b>	<b>\$1,599.8</b>	<b>\$1,683.0</b>	<b>\$1,692.9</b>	<b>\$1,692.9</b>	<b>\$1,692.9</b>	<b>\$1,692.9</b>	<b>\$1,692.9</b>	

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LINEAR PARKS Park Name	# of Hectares of Developed Area										UNIT COST (\$/ha)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Trans Canada Trail (581420046)	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	\$19,000
Trans Canada Trail (581420004)	1.14	1.14	1.14	1.14	1.14	1.14	1.14	1.14	1.14	1.14	\$19,000
Trans Canada Trail (581420023)	3.61	3.61	3.61	3.61	3.61	3.61	3.61	3.61	3.61	3.61	\$19,000
Trans Canada Trail (581410184)	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	\$19,000
Trans Canada Trail (581410289)	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	\$19,000
Trans Canada Trail (581410113)	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	\$19,000
Trans Canada Trail (580990046)	8.09	8.09	8.09	8.09	8.09	8.09	8.09	8.09	8.09	8.09	\$19,000
<b>Total (ha)</b>	<b>14.95</b>	<b>14.95</b>	<b>14.95</b>	<b>14.95</b>	<b>14.95</b>	<b>14.95</b>	<b>14.95</b>	<b>14.95</b>	<b>14.95</b>	<b>14.95</b>	
<b>Total (\$000)</b>	<b>\$284.1</b>	<b>\$284.1</b>	<b>\$284.1</b>	<b>\$284.1</b>	<b>\$284.1</b>	<b>\$284.1</b>	<b>\$284.1</b>	<b>\$284.1</b>	<b>\$284.1</b>	<b>\$284.1</b>	

WALKWAYS Park Name	# of Hectares of Developed Area										UNIT COST (\$/ha)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Cloverhill Crescent (580480099)	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	\$19,000
Sunnybrae Avenue (580930399)	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$19,000
Lawrence Avenue (580950144)	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$19,000
Dempster Avenue (580960052)	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$19,000
Benson Street (580750955)	-	-	-	-	-	-	0.02	0.02	0.02	0.02	\$19,000
Coleman Crescent (580750962)	-	-	-	0.02	0.02	0.02	0.02	0.02	0.02	0.02	\$19,000
Leslie Drive (589950132)	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$19,000
Carrie Street (589950090)	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	\$19,000
Gina Street (580740573)	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$19,000
Mill Street (580740003)	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	\$19,000
Romina Court (580740435)	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	\$19,000
Westmount Avenue (580741271)	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	\$19,000
Mcfadden Street (580741718)	-	-	-	-	0.02	0.02	0.02	0.02	0.02	0.02	\$19,000
<b>Total (ha)</b>	<b>1.45</b>	<b>1.45</b>	<b>1.45</b>	<b>1.47</b>	<b>1.49</b>	<b>1.49</b>	<b>1.51</b>	<b>1.51</b>	<b>1.51</b>	<b>1.51</b>	
<b>Total (\$000)</b>	<b>\$27.6</b>	<b>\$27.6</b>	<b>\$27.6</b>	<b>\$27.9</b>	<b>\$28.3</b>	<b>\$28.3</b>	<b>\$28.7</b>	<b>\$28.7</b>	<b>\$28.7</b>	<b>\$28.7</b>	

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SOCCER PITCHES Park Name	# of Soccer Pitches										UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
<b>Major</b>											
Innisfil Beach Park (740030157)	2	2	2	2	2	2	2	2	2	2	\$358,000
Innisfil Recreation Complex (580640233)	4	4	4	4	4	4	4	4	4	4	\$452,000
Previn Court Park (580690412)	1	1	1	1	1	1	1	1	1	1	\$358,000
<b>Minor Unlighted</b>											
Trinity Street Park (740070043)	1	1	1	1	1	1	1	1	1	1	\$113,000
Andrade Memorial Park (589950215)	1	1	1	1	1	1	1	1	1	1	\$113,000
Hastings Avenue Park (580710181)	1	1	1	1	1	1	1	1	-	-	\$113,000
Nantyr Park (580690091)	1	1	1	1	1	1	1	1	1	1	\$113,000
Saint John's Road Park (580690671)	1	1	1	1	1	1	1	1	1	-	\$113,000
Webster Boulevard Park (740110244)	1	1	1	1	1	1	1	1	1	1	\$113,000
Huron Court Park (589930002)	-	-	1	1	1	1	1	1	1	1	\$113,000
<b>Mini</b>											
Innisfil Beach Park (740030157)	1	1	1	1	1	1	1	-	-	-	\$38,000
Coral Woods Park (580630065)	2	2	2	2	2	2	2	2	-	-	\$38,000
Meadows of Stroud Park (580930240)	1	1	1	1	1	1	1	1	1	1	\$38,000
<b>Total (#)</b>	<b>17</b>	<b>17</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>17</b>	<b>14</b>	<b>13</b>	
<b>Total (\$000)</b>	<b>\$3,712.0</b>	<b>\$3,712.0</b>	<b>\$3,825.0</b>	<b>\$3,825.0</b>	<b>\$3,825.0</b>	<b>\$3,825.0</b>	<b>\$3,825.0</b>	<b>\$3,787.0</b>	<b>\$3,598.0</b>	<b>\$3,485.0</b>	

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PARK FACILITIES

BASEBALL DIAMONDS Park Name	# of Baseball Diamonds										UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
<b>Unlit</b>											
Dempster Street Park (580960068)	1	1	1	1	1	1	1	1	1	1	\$163,000
Pitt Street Park (580850037)	1	1	1	1	1	1	1	-	-	-	\$163,000
Church Street Park (580650265)	1	1	1	1	1	1	1	1	-	-	\$163,000
Knock Community Park (580980144)	1	1	1	1	1	1	1	1	1	1	\$163,000
Stroud Arena Park (580940038)	1	1	1	1	1	1	1	1	1	1	\$163,000
Innisfil Beach Park (740030157)	1	1	1	1	1	1	1	1	1	1	\$163,000
Nantyr Park (580690091)	1	1	1	1	1	1	1	1	1	1	\$163,000
<b>Lit</b>											
Fennell's Corner Park (580500029)	1	1	1	1	1	1	1	1	1	1	\$582,000
Innisfil Beach Park (740030157)	1	1	1	1	1	1	1	1	1	1	\$582,000
Innisfil Recreation Complex (580640233)	2	2	2	2	2	2	2	2	2	2	\$582,000
<b>Total (#)</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>10</b>	<b>9</b>	<b>9</b>	
<b>Total (\$000)</b>	<b>\$3,469.0</b>	<b>\$3,469.0</b>	<b>\$3,469.0</b>	<b>\$3,469.0</b>	<b>\$3,469.0</b>	<b>\$3,469.0</b>	<b>\$3,469.0</b>	<b>\$3,306.0</b>	<b>\$3,143.0</b>	<b>\$3,143.0</b>	

TENNIS COURTS Park Name	# of Tennis Courts										UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Innisfil Beach Park (740030157)	4	4	4	4	4	4	4	4	4	4	\$101,000
Crossroads Park (589940042)	2	2	2	2	2	2	2	2	2	2	\$101,000
<b>Total (#)</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	
<b>Total (\$000)</b>	<b>\$606.0</b>	<b>\$606.0</b>	<b>\$606.0</b>	<b>\$606.0</b>	<b>\$606.0</b>	<b>\$606.0</b>	<b>\$606.0</b>	<b>\$606.0</b>	<b>\$606.0</b>	<b>\$606.0</b>	

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PARK FACILITIES

TENNIS COURTS Park Name	# of Tennis Courts										UNIT COST (\$/unit)	
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020		
Meadows of Stroud	-	-	-	-	-	-	-	-	-	-	1	\$194,500
<b>Total (#)</b>	-	-	-	-	-	-	-	-	-	-	<b>1</b>	
<b>Total (\$000)</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$101.0</b>	

BASKETBALL COURTS Park Name	# of Basketball Courts										UNIT COST (\$/unit)	
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020		
Innisfil Beach Park (740030157)	1	1	1	1	1	1	1	1	1	1	1	\$40,300
Centennial Park (580630176)	1	1	1	1	1	1	1	1	1	1	1	\$40,300
Huron Court Park (589930002)	-	-	1	1	1	1	1	1	1	1	1	\$40,300
Cookstown Fairground (580600290)	-	-	-	1	1	1	1	1	1	1	1	\$40,300
12th Line Park (740010043)	1	1	1	1	1	1	1	1	1	1	1	\$40,300
Belle Ewart Park (580660025)	1	1	1	1	1	1	1	1	1	1	1	\$40,300
Crossroads Park (589940042)	1	1	1	1	1	1	1	1	1	1	1	\$40,300
Hastings Avenue Park (580710181)	1	1	1	1	1	1	1	1	1	1	1	\$40,300
<b>Total (#)</b>	<b>6</b>	<b>6</b>	<b>7</b>	<b>8</b>								
<b>Total (\$000)</b>	<b>\$241.8</b>	<b>\$241.8</b>	<b>\$282.1</b>	<b>\$322.4</b>								

BEACH VOLLEYBALL COURTS Park Name	# of Volleyball Courts										UNIT COST (\$/unit)	
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020		
Innisfil Beach Park (740030157)	2	2	2	2	2	2	2	2	2	2	2	\$33,600
Centennial Park (580630176)	1	1	1	1	1	1	1	-	-	-	-	\$33,600
<b>Total (#)</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	
<b>Total (\$000)</b>	<b>\$100.8</b>	<b>\$100.8</b>	<b>\$100.8</b>	<b>\$100.8</b>	<b>\$100.8</b>	<b>\$100.8</b>	<b>\$100.8</b>	<b>\$67.2</b>	<b>\$67.2</b>	<b>\$67.2</b>	<b>\$67.2</b>	

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TABLE 1

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PLAYGROUNDS Park Name	# of Play Equipment										UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
10th Line Beach Park (580800272)	1	1	1	1	1	1	1	1	1	1	\$136,000
Anna Maria Park (740090084)	1	1	1	1	1	1	1	1	1	1	\$136,000
Aspen Street Park (740000050)	1	1	1	1	1	1	1	1	1	1	\$136,000
Belle Ewart Park (580660025)	1	1	1	1	1	1	1	1	1	1	\$136,000
Dempster Street Park (580960068)	1	1	1	1	1	1	1	1	1	1	\$136,000
Linda Street Park (580850235)	1	1	1	1	1	1	1	1	1	1	\$136,000
Church Street Park (580650265)	1	1	1	1	1	1	1	1	1	1	\$136,000
Coral Woods Park (580630065)	1	1	1	1	1	1	1	1	1	1	\$136,000
Innisfil Beach Park (740030157)	1	1	1	1	1	1	1	1	1	1	\$136,000
Kidd's Lane Park (TBD)	-	-	-	-	1	1	1	1	1	1	\$136,000
Nantyr Park (580690091)	1	1	1	1	1	1	1	1	1	1	\$136,000
Andrade Memorial Park (589950215)	1	1	1	1	1	1	1	1	1	1	\$136,000
Stroud Arena Park (580940038)	1	1	1	1	1	1	1	1	1	1	\$136,000
Lawrence Avenue Park (580950148)	1	1	1	1	1	1	1	1	1	1	\$136,000
Ashwood Avenue Park (580740125)	1	1	1	1	1	1	1	1	1	1	\$136,000
12th Line Park (740010043)	1	1	1	1	1	1	1	1	1	1	\$136,000
Centennial Park (580630176)	1	1	1	1	1	1	1	1	1	1	\$136,000
Meadows of Stroud Park (580930240)	1	1	1	1	1	1	1	1	1	1	\$136,000
Orm Membry Park (580530415)	1	1	1	1	1	1	1	1	1	1	\$136,000
Fennell's Corner Park (580500029)	1	1	1	1	1	1	1	1	1	1	\$136,000
Ireton Street Park (580800301)	1	1	1	1	1	1	1	1	1	1	\$136,000
Previn Court Park (580690412)	1	1	1	1	1	1	1	1	1	1	\$136,000
Webster Boulevard Park (740110244)	1	1	1	1	1	1	1	1	1	1	\$136,000
Cookstown Fairground (580600290)	-	-	-	1	1	1	1	1	1	1	\$136,000
Pitt Street Park (580850037)	1	1	1	1	1	1	1	1	1	1	\$136,000
Warrington Way Park (580750215)	1	1	1	1	1	1	1	1	1	1	\$136,000

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PLAYGROUNDS Park Name	# of Play Equipment										UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Huron Court Park (589930002)	-	-	2	2	2	2	2	2	2	2	\$136,000
Cookshill Park	-	-	-	-	-	1	1	1	1	1	\$136,000
Rizzardo HWC	-	-	-	-	-	-	-	-	-	1	\$77,600
Trinity	-	-	-	-	-	-	-	-	-	1	\$120,000
<b>Total (#)</b>	<b>24</b>	<b>24</b>	<b>26</b>	<b>27</b>	<b>28</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>31</b>	
<b>Total (\$000)</b>	<b>\$3,264.0</b>	<b>\$3,264.0</b>	<b>\$3,536.0</b>	<b>\$3,672.0</b>	<b>\$3,808.0</b>	<b>\$3,944.0</b>	<b>\$3,944.0</b>	<b>\$3,944.0</b>	<b>\$3,944.0</b>	<b>\$4,141.6</b>	

SKATE/BIKE PARKS Park Name	# of Skate/Bike Parks										UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Stroud Arena Park (580940038)	1	1	1	1	1	1	1	1	1	1	\$262,000
Lefroy Arena Park (580650407)	1	1	1	1	1	1	1	1	1	1	\$262,000
<b>Total (#)</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	
<b>Total (\$000)</b>	<b>\$524.0</b>	<b>\$524.0</b>	<b>\$524.0</b>	<b>\$524.0</b>	<b>\$524.0</b>	<b>\$524.0</b>	<b>\$524.0</b>	<b>\$524.0</b>	<b>\$524.0</b>	<b>\$524.0</b>	

BRIDGES Park Name	# of Linear Feet										UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
<b>Steel</b>											
Innisfil Beach Park (740030157)	43	43	43	43	43	43	43	43	43	43	\$2,500
Innisfil Beach Park (740030157)	43	43	43	43	43	43	43	43	43	43	\$2,500
Innisfil Beach Park (740030157)	20	20	20	20	20	20	20	20	20	20	\$2,500
Innisfil Beach Park (740030157)	16	16	16	16	16	16	16	16	16	16	\$2,500
Swan Street (580741001)	17	17	17	17	17	17	17	17	17	17	\$2,500
<b>Wood</b>											
Trans Canada Trail (581420023)	55	55	55	55	55	55	55	55	55	55	\$2,100
Trans Canada Trail (581420023)	69	69	69	69	69	69	69	69	69	69	\$2,100
<b>Total (#)</b>	<b>263</b>	<b>263</b>	<b>263</b>	<b>263</b>	<b>263</b>	<b>263</b>	<b>263</b>	<b>263</b>	<b>263</b>	<b>263</b>	
<b>Total (\$000)</b>	<b>\$607.9</b>	<b>\$607.9</b>	<b>\$607.9</b>	<b>\$607.9</b>	<b>\$607.9</b>	<b>\$607.9</b>	<b>\$607.9</b>	<b>\$607.9</b>	<b>\$607.9</b>	<b>\$607.9</b>	

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PATHWAYS Park Name	# of Linear Metres										UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
<b>Paved</b>											
Cookstown Fairground (580600290)	-	-	-	290	290	290	290	290	290	290	\$130
Kidd's Lane Park (TBD)	-	-	-	-	285	285	285	285	285	285	\$130
Meadows of Stroud Park (580930240) (path added in 2021)	500	500	500	500	500	500	500	500	500	500	\$130
Coral Woods Park (580630065)	180	180	180	180	180	180	180	180	180	180	\$130
Linda Street Park (580850235)	180	180	180	180	180	180	180	180	180	180	\$130
Ireton Street Park (580800301)	50	50	50	50	50	50	50	50	50	50	\$130
10th Line Beach Park (580800272)	37	37	37	37	37	37	37	37	37	37	\$130
Huron Court Park (589930002)	-	-	405	405	405	405	405	405	405	405	\$130
Crossroads Park (589940042)	210	210	210	210	210	210	210	210	210	210	\$130
Warrington Way Park (580750215)	250	250	250	250	250	250	250	250	250	250	\$130
Webster Boulevard Park (740110244)	165	165	165	165	165	165	165	165	165	165	\$130
Ashwood Avenue Park (580740125)	110	110	110	110	110	110	110	110	110	110	\$130
Nantyr Park (580690091)	110	110	110	110	110	110	110	110	110	110	\$130
Previn Court Park (580690412)	640	640	640	640	640	640	640	640	640	640	\$130
Lefroy Arena Park (580650407)	30	30	30	30	30	30	30	30	30	30	\$130
Orm Membry Park (580530415)	50	50	50	50	50	50	50	50	50	50	\$130
Dempster (2020)	-	-	-	-	-	-	-	-	-	102	\$120
Campus Rotary Trail	-	-	-	-	-	-	-	590	590	590	\$280
Campus Trails (RHWC/IRC)	-	-	-	-	-	-	-	-	-	390	\$350
10th Line Beach Park (580800272)	95	95	95	95	95	95	95	95	95	95	\$130

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PARK FACILITIES

PATHWAYS Park Name	# of Linear Metres										UNIT COST (\$/unit)	
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020		
<b>Stone</b>												
Cookstown Memorial Park (580600233)	15	15	15	15	15	15	15	15	15	15	15	\$50
Coral Woods Park (580630065)	25	25	25	25	25	25	25	25	25	25	25	\$50
10th Line Beach Park (580800272)	7	7	7	7	7	7	7	7	7	7	7	\$50
Webster Boulevard Park (740110244)	400	400	400	400	400	400	400	400	400	400	400	\$50
Anna Maria Park (740090084)	120	120	120	120	120	120	120	120	120	120	120	\$50
Nantyr Park (580690091)	30	30	30	30	30	30	30	30	30	30	30	\$50
Belle Ewart Park (580660025)	210	210	210	210	210	210	210	210	210	210	210	\$50
Church Street Park (580650265)	425	425	425	425	425	425	425	425	425	425	425	\$50
Orm Membry Park (580530415)	5	5	5	5	5	5	5	5	5	5	5	\$50
Coosktown Fairgrounds (2019)	-	-	-	-	-	-	-	-	-	455	455	\$170
Stroud Arena Park	-	-	-	-	-	-	-	-	-	-	340	\$150
<b>Woodchip</b>												
Campus Rotary Trail	-	-	-	-	-	-	-	-	-	100	100	\$250
Hastings	-	-	-	-	-	-	-	-	-	-	136	\$325
<b>Total (#)</b>	<b>3,844</b>	<b>3,844</b>	<b>4,249</b>	<b>4,539</b>	<b>4,824</b>	<b>4,824</b>	<b>4,824</b>	<b>5,414</b>	<b>5,969</b>	<b>6,937</b>		
<b>Total (\$000)</b>	<b>\$400.8</b>	<b>\$400.8</b>	<b>\$453.4</b>	<b>\$491.1</b>	<b>\$528.2</b>	<b>\$528.2</b>	<b>\$528.2</b>	<b>\$693.4</b>	<b>\$795.7</b>	<b>\$1,039.7</b>		

WATER PARKS/SPLASH PADS Pool Name	# of Waterplay Facilities										UNIT COST (\$/unit)	
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020		
Cookstown Fairground (580600290)	-	-	-	1	1	1	1	1	1	1	1	\$465,000
<b>Total (#)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>								
<b>Total (\$000)</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$465.0</b>								

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WALKWAYS (PAVED) Park Name	# of Linear Metres										UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Cloverhill Crescent (580480099)	63	63	63	63	63	63	63	63	63	63	\$130
Sunnybrae Avenue (580930399)	140	140	140	140	140	140	140	140	140	140	\$130
Lawrence Avenue (580950144)	135	135	135	135	135	135	135	135	135	135	\$130
Dempster Avenue (580960052)	84	84	84	84	84	84	84	84	84	84	\$130
Benson Street (580750955)	34	34	34	34	34	34	34	34	34	34	\$130
Coleman Crescent (580750962)	41	41	41	41	41	41	41	41	41	41	\$130
Leslie Drive (589950132)	35	35	35	35	35	35	35	35	35	35	\$130
Carrie Street (589950090)	41	41	41	41	41	41	41	41	41	41	\$130
Gina Street (580740573)	61	61	61	61	61	61	61	61	61	61	\$130
Mill Street (580740003)	78	78	78	78	78	78	78	78	78	78	\$130
Romina Court (580740435)	39	39	39	39	39	39	39	39	39	39	\$130
Westmount Avenue (580741271)	40	40	40	40	40	40	40	40	40	40	\$130
Mcfadden Street (580741718)	44	44	44	44	44	44	44	44	44	44	\$130
<b>Total (#)</b>	<b>835</b>	<b>835</b>	<b>835</b>	<b>835</b>	<b>835</b>	<b>835</b>	<b>835</b>	<b>835</b>	<b>835</b>	<b>835</b>	
<b>Total (\$000)</b>	<b>\$108.6</b>	<b>\$108.6</b>	<b>\$108.6</b>	<b>\$108.6</b>	<b>\$108.6</b>	<b>\$108.6</b>	<b>\$108.6</b>	<b>\$108.6</b>	<b>\$108.6</b>	<b>\$108.6</b>	

TRAILS (STONE) Park Name	# of Linear Metres										UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Trans Canada Trail (581420046)	153	153	153	153	153	153	153	153	153	153	\$50
Trans Canada Trail (581420004)	568	568	568	568	568	568	568	568	568	568	\$50
Trans Canada Trail (581420023)	1,597	1,597	1,597	1,597	1,597	1,597	1,597	1,597	1,597	1,597	\$50
Trans Canada Trail (581410184)	318	318	318	318	318	318	318	318	318	318	\$50
Trans Canada Trail (581410289)	88	88	88	88	88	88	88	88	88	88	\$50
Trans Canada Trail (581410112)	1,183	1,183	1,183	1,183	1,183	1,183	1,183	1,183	1,183	1,183	\$50
Trans Canada Trail (580990046)	3,321	3,321	3,321	3,321	3,321	3,321	3,321	3,321	3,321	3,321	\$50
<b>Total (#)</b>	<b>7,228</b>	<b>7,228</b>	<b>7,228</b>	<b>7,228</b>	<b>7,228</b>	<b>7,228</b>	<b>7,228</b>	<b>7,228</b>	<b>7,228</b>	<b>7,228</b>	
<b>Total (\$000)</b>	<b>\$361.4</b>	<b>\$361.4</b>	<b>\$361.4</b>	<b>\$361.4</b>	<b>\$361.4</b>	<b>\$361.4</b>	<b>\$361.4</b>	<b>\$361.4</b>	<b>\$361.4</b>	<b>\$361.4</b>	



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OTHER PARK FACILITIES

SPECIAL FACILITIES Name	# of Facilities										UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
30th Side Road North Dock	1	1	1	1	1	1	1	1	1	1	\$626,000
Innisfil Beach Park Dock	1	1	1	1	1	1	1	1	1	1	\$626,000
Isabella Street Dock	1	1	1	1	1	1	1	1	1	1	\$626,000
Picnic Tables	124	124	128	128	132	132	140	170	170	170	\$1,000
Electronic sign IRC complex	-	2	2	2	2	2	2	2	2	2	\$85,000
Gateway Sign	-	1	1	1	1	1	1	1	1	1	\$201,000
IBP	-	-	-	-	-	6	6	6	6	6	\$65,800
Shore Acres	-	-	-	-	-	-	-	-	2	2	\$77,400
Bleachers	11	11	11	11	11	11	12	12	12	12	\$2,500
	<b>138</b>	<b>141</b>	<b>145</b>	<b>145</b>	<b>149</b>	<b>155</b>	<b>164</b>	<b>194</b>	<b>196</b>	<b>196</b>	
<b>Total (#)</b>	<b>\$2,029.5</b>	<b>\$2,400.5</b>	<b>\$2,404.5</b>	<b>\$2,404.5</b>	<b>\$2,408.5</b>	<b>\$2,803.3</b>	<b>\$2,813.8</b>	<b>\$2,843.8</b>	<b>\$2,998.6</b>	<b>\$2,998.6</b>	
<b>Total (\$000)</b>											

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OTHER PARK FACILITIES

OTHER SPECIAL FACILITIES Name	# of Facilities										UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
<b>Innisfil Beach Park</b>											
Pavillion East	1	1	1	1	1	1	1	1	1	1	\$188,000
Pavillion West	1	1	1	1	1	1	1	1	1	1	\$94,000
Washrooms	2	2	3	3	3	4	4	4	4	4	\$313,000
Restaurant Concession	1	1	1	1	1	1	1	1	1	1	\$282,000
Storage Garage Compound	1	1	1	1	1	1	1	1	1	1	\$483,000
Boat Launch	1	1	1	1	1	1	1	1	1	1	\$151,000
Grand Stand	1	1	1	1	1	1	-	-	-	-	\$377,000
Gatehouse	1	1	1	1	1	1	1	1	1	1	\$282,000
<b>Centennial Park</b>											
Pavillion	1	1	1	1	1	1	1	1	1	1	\$187,900
Washrooms, Storage Building & Gatehouse	1	1	1	1	1	1	1	1	1	1	\$577,800
<b>Other</b>											
Belle Ewart Pavilion	-	1	1	1	1	1	1	1	1	1	\$106,000
Cookstown Quanset Hut	-	1	1	1	1	1	1	1	1	1	\$138,000
Cookstown Concession	-	1	1	1	1	1	1				\$125,000
Cookstown Gazebo	1	1	1	1	1	1	1	1	1	1	\$63,000
Town Hall Gazebo	-	-	-	-	-	-	-	1	1	1	\$27,900
Hastings Gazebo	-	-	-	-	-	-	-	-	-	1	\$71,300
<b>Total (#)</b>	<b>12</b>	<b>15</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>17</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>17</b>	
<b>Total (\$000)</b>	<b>\$3,311.7</b>	<b>\$3,680.7</b>	<b>\$3,993.7</b>	<b>\$3,993.7</b>	<b>\$3,993.7</b>	<b>\$4,306.7</b>	<b>\$3,929.7</b>	<b>\$3,832.6</b>	<b>\$3,832.6</b>	<b>\$3,903.9</b>	

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OTHER PARK FACILITIES

PARKING AREA FOR PARK FACILITIES Park Name	# of Square Feet										UNIT COST (\$/sq.ft.)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
<b>Paved &amp; Lit</b>											
Previn Court Park (580690412)	12,916	12,916	12,916	12,916	12,916	12,916	12,916	12,916	12,916	12,916	\$19
<b>Paved</b>											
Innisfil Beach Park (740030157)	-	288,473	288,473	288,473	288,473	288,473	288,473	288,473	288,473	288,473	\$16
10th Line (580800215)	20,451	20,451	20,451	20,451	20,451	20,451	20,451	20,451	20,451	20,451	\$16
Guest Road (580890099)	13,993	13,993	13,993	13,993	13,993	13,993	13,993	13,993	13,993	13,993	\$16
Huron Court Park (589930002)	-	-	12,917	12,917	12,917	12,917	12,917	12,917	12,917	12,917	\$16
Shore Acres Drive (580520324)	-	-	-	-	-	28,578	28,578	28,578	28,578	28,578	\$16
<b>Unpaved</b>											
Innisfil Beach Park (740030157)	251,876	251,876	251,876	251,876	251,876	251,876	251,876	251,876	251,876	251,876	\$14
Centennial Park (580630176)	25,833	25,833	25,833	25,833	25,833	25,833	25,833	25,833	25,833	25,833	\$14
Fennell's Corner (580500031)	16,146	16,146	16,146	16,146	16,146	16,146	16,146	16,146	16,146	16,146	\$14
Dempster Street Park (580960068)	7,868	7,868	7,868	7,868	7,868	7,868	7,868	7,868	7,868	7,868	\$14
Belle Ewart Park (580660025)	7,534	7,534	7,534	7,534	7,534	7,534	7,534	7,534	7,534	7,534	\$14
Nantyr Park (580690091)	11,840	11,840	11,840	11,840	11,840	11,840	11,840	11,840	11,840	11,840	\$14
Saint John's Road Park (580690671)	19,375	19,375	19,375	19,375	19,375	19,375	19,375	11,840	11,840	-	\$14
Trans Canada Trail (580990046)	11,302	11,302	11,302	11,302	11,302	11,302	11,302	11,302	11,302	11,302	\$14
30th Side Road North Roadend (580870229)	3,229	3,229	3,229	3,229	3,229	3,229	3,229	3,229	3,229	3,229	\$14
12th Line Park (740010043)	7,535	7,535	7,535	7,535	7,535	7,535	7,535	7,535	7,535	7,535	\$14
Coral Woods Park (580630065)	6,458	6,458	6,458	6,458	6,458	6,458	6,458	6,458	6,458	6,458	\$14
South Innisfil Arboretum (580530008)	11,840	11,840	11,840	11,840	11,840	11,840	11,840	11,840	11,840	11,840	\$14
9th Line	-	-	-	-	-	-	-	-	-	8,553	\$10
<b>Total (sq.ft.)</b>	<b>428,196</b>	<b>716,669</b>	<b>729,586</b>	<b>729,586</b>	<b>729,586</b>	<b>758,164</b>	<b>758,164</b>	<b>750,629</b>	<b>750,629</b>	<b>747,342</b>	
<b>Total (\$'000)</b>	<b>\$6,128.2</b>	<b>\$10,743.8</b>	<b>\$10,950.5</b>	<b>\$10,950.5</b>	<b>\$10,950.5</b>	<b>\$11,407.7</b>	<b>\$11,407.7</b>	<b>\$11,302.2</b>	<b>\$11,302.2</b>	<b>\$11,222.0</b>	

APPENDIX B.2

TABLE 1

TOWN OF INNISFIL  
 INVENTORY OF CAPITAL ASSETS  
 PARKS AND RECREATION  
 OTHER PARK FACILITIES

PARKING METERS	# of Meters and Machines										UNIT COST
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	(\$/unit)
Innisfil Beach Park (740030157)	0	0	5	5	5	6	6	6	6	6	\$1,100
Shore Acres Drive Roadend (580530002)	0	0	0	0	0	1	1	1	1	1	\$1,100
Guest Road Roadend (580880001)	0	0	0	0	0	1	1	1	1	1	\$1,100
	0	0	5	5	5	8	8	8	8	8	
<b>Total (#)</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$5.5</b>	<b>\$5.5</b>	<b>\$5.5</b>	<b>\$8.8</b>	<b>\$8.8</b>	<b>\$8.8</b>	<b>\$8.8</b>	<b>\$8.8</b>	
<b>Total (\$000)</b>											

**APPENDIX B.2**

**TABLE 1**

**TOWN OF INNISFIL  
CALCULATION OF SERVICE LEVELS  
PARKS AND RECREATION**

	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
<b>Historic Population</b>	32,727	33,746	34,787	35,858	36,958	38,088	39,240	40,427	41,650	42,910

**INVENTORY SUMMARY (\$000)**

Indoor Recreation	\$93,941.6	\$94,064.5	\$94,064.5	\$94,269.1	\$94,269.1	\$94,269.1	\$95,166.4	\$95,166.4	\$113,700.9	\$113,700.9
Parkland Development	\$19,150.6	\$19,153.5	\$19,414.3	\$19,844.2	\$20,118.2	\$20,128.1	\$20,128.5	\$20,128.5	\$20,133.0	\$20,143.7
Park Facilities	\$13,396.2	\$13,396.2	\$13,874.2	\$14,553.2	\$14,726.2	\$14,862.2	\$14,862.2	\$14,792.8	\$14,543.2	\$14,871.7
Other Park Facilities	\$11,469.4	\$16,825.0	\$17,354.2	\$17,354.2	\$17,358.2	\$18,526.5	\$18,160.0	\$17,987.4	\$18,142.2	\$18,133.3
<b>Total (\$000)</b>	<b>\$137,957.9</b>	<b>\$143,439.2</b>	<b>\$144,707.2</b>	<b>\$146,020.6</b>	<b>\$146,471.7</b>	<b>\$147,785.9</b>	<b>\$148,317.1</b>	<b>\$148,075.1</b>	<b>\$166,519.3</b>	<b>\$166,849.6</b>

**SERVICE LEVEL (\$/capita)**

**Average  
Service  
Level**

Indoor Recreation	\$2,870.46	\$2,787.43	\$2,704.01	\$2,628.96	\$2,550.71	\$2,475.03	\$2,425.24	\$2,354.03	\$2,729.91	\$2,649.75	\$2,617.55
Parkland Development	\$585.16	\$567.58	\$558.09	\$553.41	\$544.35	\$528.46	\$512.96	\$497.90	\$483.38	\$469.44	\$530.07
Park Facilities	\$409.33	\$396.97	\$398.83	\$405.86	\$398.46	\$390.21	\$378.75	\$365.91	\$349.18	\$346.58	\$384.01
Other Park Facilities	\$350.46	\$498.58	\$498.87	\$483.97	\$469.67	\$486.41	\$462.79	\$444.94	\$435.59	\$422.59	\$455.39
<b>Total (\$/capita)</b>	<b>\$4,215.42</b>	<b>\$4,250.55</b>	<b>\$4,159.81</b>	<b>\$4,072.19</b>	<b>\$3,963.19</b>	<b>\$3,880.12</b>	<b>\$3,779.74</b>	<b>\$3,662.78</b>	<b>\$3,998.06</b>	<b>\$3,888.36</b>	<b>\$3,987.02</b>

**TOWN OF INNISFIL  
CALCULATION OF MAXIMUM ALLOWABLE  
PARKS AND RECREATION**

<b>10-Year Funding Envelope Calculation</b>	
10 Year Average Service Level 2011 - 2020	\$3,987.02
Net Population Growth 2021 - 2027	10,918
<b>Maximum Allowable Funding Envelope</b>	<b>\$43,530,284</b>



APPENDIX B.2  
TABLE 2

TOWN OF INNISFIL  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
PARKS AND RECREATION

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs	Total DC Eligible Costs	DC Eligible Costs		
					Replacement & BTE Shares		Available DC Reserves	2021-2027	Post 2027
<b>2.0 PARKS AND RECREATION</b>									
<b>2.1 Recovery of IRC Debt<sup>1</sup></b>									
2.1.1 Principle Payment	2021	\$ 988,000	\$ -	\$ 988,000	\$ -	\$ 988,000	\$ -	\$ 988,000	\$ -
2.1.2 Principle Payment	2022	\$ 988,000	\$ -	\$ 988,000	\$ -	\$ 988,000	\$ -	\$ 988,000	\$ -
2.1.3 Principle Payment	2023	\$ 988,000	\$ -	\$ 988,000	\$ -	\$ 988,000	\$ -	\$ 988,000	\$ -
2.1.4 Principle Payment	2024	\$ 988,000	\$ -	\$ 988,000	\$ -	\$ 988,000	\$ -	\$ 988,000	\$ -
2.1.5 Principle Payment	2025	\$ 988,000	\$ -	\$ 988,000	\$ -	\$ 988,000	\$ -	\$ 988,000	\$ -
2.1.6 Principle Payment	2026	\$ 988,000	\$ -	\$ 988,000	\$ -	\$ 988,000	\$ -	\$ -	\$ 988,000
2.1.7 Principle Payment	2027	\$ 3,310,458	\$ -	\$ 3,310,458	\$ -	\$ 3,310,458	\$ -	\$ -	\$ 3,310,458
Subtotal Recovery of IRC Debt1		\$ 9,238,458	\$ -	\$ 9,238,458	\$ -	\$ 9,238,458	\$ -	\$ 4,940,000	\$ 4,298,458
<b>2.2 Recovery of Cookstown Park Debt<sup>1</sup></b>									
2.2.1 Principle Payment	2021	\$ 9,017	\$ -	\$ 9,017	\$ -	\$ 9,017	\$ -	\$ 9,017	\$ -
2.2.2 Principle Payment	2022	\$ 9,017	\$ -	\$ 9,017	\$ -	\$ 9,017	\$ -	\$ 9,017	\$ -
2.2.3 Principle Payment	2023	\$ 9,017	\$ -	\$ 9,017	\$ -	\$ 9,017	\$ -	\$ 9,017	\$ -
2.2.4 Principle Payment	2024	\$ 9,017	\$ -	\$ 9,017	\$ -	\$ 9,017	\$ -	\$ 9,017	\$ -
2.2.5 Principle Payment	2025	\$ 9,017	\$ -	\$ 9,017	\$ -	\$ 9,017	\$ -	\$ 9,017	\$ -
2.2.6 Principle Payment	2026	\$ 9,017	\$ -	\$ 9,017	\$ -	\$ 9,017	\$ -	\$ -	\$ 9,017
2.2.7 Principle Payment	2027	\$ 30,214	\$ -	\$ 30,214	\$ -	\$ 30,214	\$ -	\$ -	\$ 30,214
Subtotal Recovery of Cookstown Park Debt1		\$ 84,319	\$ -	\$ 84,319	\$ -	\$ 84,319	\$ -	\$ 45,087	\$ 39,232
<b>2.3 Recovery of Cookstown CC Debt<sup>1</sup></b>									
2.3.1 Principle Payment	2021	\$ 38,437	\$ -	\$ 38,437	\$ -	\$ 38,437	\$ -	\$ 38,437	\$ -
2.3.2 Principle Payment	2022	\$ 38,437	\$ -	\$ 38,437	\$ -	\$ 38,437	\$ -	\$ 38,437	\$ -
2.3.3 Principle Payment	2023	\$ 38,437	\$ -	\$ 38,437	\$ -	\$ 38,437	\$ -	\$ 38,437	\$ -
2.3.4 Principle Payment	2024	\$ 38,437	\$ -	\$ 38,437	\$ -	\$ 38,437	\$ -	\$ 38,437	\$ -
2.3.5 Principle Payment	2025	\$ 38,437	\$ -	\$ 38,437	\$ -	\$ 38,437	\$ -	\$ 38,437	\$ -
2.3.6 Principle Payment	2026	\$ 38,437	\$ -	\$ 38,437	\$ -	\$ 38,437	\$ -	\$ -	\$ 38,437
2.3.7 Principle Payment	2027	\$ 128,790	\$ -	\$ 128,790	\$ -	\$ 128,790	\$ -	\$ -	\$ 128,790
Subtotal Recovery of Cookstown CC Debt1		\$ 359,412	\$ -	\$ 359,412	\$ -	\$ 359,412	\$ -	\$ 192,185	\$ 167,227
<b>2.4 Major Facilities</b>									
2.4.1 Indoor Soccer Facility	2022	\$ 4,474,000	\$ -	\$ 4,474,000	\$ -	\$ 4,474,000	\$ -	\$ 4,474,000	\$ -
Subtotal Major Facilities		\$ 4,474,000	\$ -	\$ 4,474,000	\$ -	\$ 4,474,000	\$ -	\$ 4,474,000	\$ -

APPENDIX B.2  
TABLE 2

TOWN OF INNISFIL  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
PARKS AND RECREATION

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs	Total DC Eligible Costs	DC Eligible Costs		
					Replacement & BTE Shares		Available DC Reserves	2021-2027	Post 2027
<b>2.5 Park Development and Facilities</b>									
2.5.1 Town Campus - Walking Trails	2021	\$ 275,000	\$ -	\$ 275,000	\$ 137,500	\$ 137,500	\$ -	\$ 137,500	\$ -
2.5.2 Town Campus - Walking Trails	2022	\$ 275,000	\$ -	\$ 275,000	\$ 137,500	\$ 137,500	\$ -	\$ 137,500	\$ -
2.5.3 Town Campus - Walking Trails	2023	\$ 275,000	\$ -	\$ 275,000	\$ 137,500	\$ 137,500	\$ -	\$ 137,500	\$ -
2.5.4 Alcona Capital Parkette	2022	\$ 167,800	\$ -	\$ 167,800	\$ -	\$ 167,800	\$ -	\$ 167,800	\$ -
2.5.5 Innisville West - New Park	2023	\$ 1,538,000	\$ -	\$ 1,538,000	\$ -	\$ 1,538,000	\$ -	\$ 1,538,000	\$ -
2.5.6 Town Square - Alcona (Phase 2)	2021	\$ 4,730,000	\$ -	\$ 4,730,000	\$ -	\$ 4,730,000	\$ -	\$ 4,730,000	\$ -
2.5.7 Operational Greenhouse	2023	\$ 376,700	\$ -	\$ 376,700	\$ 280,853	\$ 95,847	\$ -	\$ 95,847	\$ -
2.5.8 Sleeping Lion - New Park	2021	\$ 1,704,300	\$ -	\$ 1,704,300	\$ -	\$ 1,704,300	\$ -	\$ 1,704,300	\$ -
2.5.9 Innisfil Beach Park - New Pavilion	2021	\$ 682,300	\$ -	\$ 682,300	\$ -	\$ 682,300	\$ -	\$ 682,300	\$ -
2.5.10 Innisfil Beach Park- Docking System	2021	\$ 2,726,900	\$ -	\$ 2,726,900	\$ -	\$ 2,726,900	\$ -	\$ 2,726,900	\$ -
2.5.11 Alcona Community Park (ORSI Subdivision)	2023	\$ 1,359,400	\$ -	\$ 1,359,400	\$ -	\$ 1,359,400	\$ -	\$ 1,359,400	\$ -
2.5.12 Innisfil Beach Park - Skating Rink or Path	2021	\$ 1,357,500	\$ -	\$ 1,357,500	\$ -	\$ 1,357,500	\$ -	\$ 1,357,500	\$ -
2.5.13 Alcona Downs 3 Phase 3 Parkette	2021	\$ 78,300	\$ -	\$ 78,300	\$ -	\$ 78,300	\$ -	\$ 78,300	\$ -
2.5.14 LSAMI P1 - Trail Connection to GO Station	2022	\$ 521,000	\$ -	\$ 521,000	\$ -	\$ 521,000	\$ -	\$ 521,000	\$ -
2.5.15 Innisville Parkette	2023	\$ 281,700	\$ -	\$ 281,700	\$ -	\$ 281,700	\$ -	\$ 281,700	\$ -
2.5.16 Trail Program - Implement Trails Master Plan	2021	\$ 569,500	\$ -	\$ 569,500	\$ 284,750	\$ 284,750	\$ -	\$ 284,750	\$ -
2.5.17 Cookstown Library & Community Park Phase 3	2021	\$ 362,200	\$ -	\$ 362,200	\$ -	\$ 362,200	\$ -	\$ 362,200	\$ -
2.5.18 Road Ends Program - Implement Parks & Recreation Master Plan Recommendations	2021	\$ 360,300	\$ -	\$ 360,300	\$ 180,150	\$ 180,150	\$ -	\$ 180,150	\$ -
2.5.19 Implement Campus Node Master Plan- Phase 1	2023	\$ 1,409,300	\$ -	\$ 1,409,300	\$ -	\$ 1,409,300	\$ -	\$ 1,409,300	\$ -
2.5.20 Implement Innisfil Beach Park Master Plan- Phase 1	2023	\$ 4,247,600	\$ -	\$ 4,247,600	\$ -	\$ 4,247,600	\$ -	\$ 4,247,600	\$ -
2.5.21 LSAMI P3- New Park	2024	\$ 588,900	\$ -	\$ 588,900	\$ -	\$ 588,900	\$ -	\$ 588,900	\$ -
2.5.22 Sleeping Lion - New Parkette (no. 3)	2023	\$ 767,800	\$ -	\$ 767,800	\$ -	\$ 767,800	\$ -	\$ 767,800	\$ -
2.5.23 LSAMI P4 - New Park	2026	\$ 872,400	\$ -	\$ 872,400	\$ -	\$ 872,400	\$ -	\$ -	\$ 872,400
2.5.24 Trail Program - Implement Trails Master Plan	2022	\$ 569,500	\$ -	\$ 569,500	\$ 284,750	\$ 284,750	\$ -	\$ 284,750	\$ -
2.5.25 Road Ends Program - Implement Parks & Recreation Master Plan Recommendations	2022	\$ 360,300	\$ -	\$ 360,300	\$ 180,150	\$ 180,150	\$ -	\$ 180,150	\$ -
2.5.26 Alcona Downs 4 Parkette	2023	\$ 250,300	\$ -	\$ 250,300	\$ -	\$ 250,300	\$ -	\$ 250,300	\$ -
2.5.27 Trail Program - Implement Trails Master Plan	2023	\$ 569,500	\$ -	\$ 569,500	\$ 284,750	\$ 284,750	\$ -	\$ 284,750	\$ -
2.5.28 Road Ends Program - Implement Parks & Recreation Master Plan Recommendations	2023	\$ 360,300	\$ -	\$ 360,300	\$ 180,150	\$ 180,150	\$ -	\$ 180,150	\$ -
2.5.29 Cookstown - Southwest Parkette 1 (VSDI)	2024	\$ 42,800	\$ -	\$ 42,800	\$ -	\$ 42,800	\$ -	\$ 42,800	\$ -
2.5.30 Cookstown - Southwest Parkette 2 (VSDI)	2024	\$ 42,800	\$ -	\$ 42,800	\$ -	\$ 42,800	\$ -	\$ 42,800	\$ -
2.5.31 Gilford Parkette (Shore Acres)	2027	\$ 214,100	\$ -	\$ 214,100	\$ -	\$ 214,100	\$ -	\$ -	\$ 214,100
2.5.32 Big Bay Point Quarry - New Park	2024	\$ 2,290,200	\$ -	\$ 2,290,200	\$ -	\$ 2,290,200	\$ -	\$ 2,290,200	\$ -
2.5.33 25th Sideroad & Big Bay Point - New Community Space	2024	\$ 3,177,000	\$ -	\$ 3,177,000	\$ -	\$ 3,177,000	\$ -	\$ 3,177,000	\$ -

APPENDIX B.2  
TABLE 2

TOWN OF INNISFIL  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
PARKS AND RECREATION

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs Replacement & BTE Shares	Total DC Eligible Costs	DC Eligible Costs		
							Available DC Reserves	2021-2027	Post 2027
2.5.34 Trail Program - Implement Trails Master Plan	2024	\$ 569,500	\$ -	\$ 569,500	\$ 284,750	\$ 284,750	\$ -	\$ 284,750	\$ -
Road Ends Program - Implement Parks & Recreation Master Plan	2024	\$ 360,300	\$ -	\$ 360,300	\$ 180,150	\$ 180,150	\$ -	\$ 180,150	\$ -
2.5.35 Recommendations									
2.5.36 Implement Campus Node Master Plan- Phase 2	2026	\$ 1,066,000	\$ -	\$ 1,066,000	\$ -	\$ 1,066,000	\$ -	\$ -	\$ 1,066,000
2.5.37 Implement Innisfil Beach Park Master Plan- Phase 2	2025	\$ 1,327,100	\$ -	\$ 1,327,100	\$ -	\$ 1,327,100	\$ -	\$ 1,327,100	\$ -
2.5.38 Add 4 additional Baseball fields to Sports Complex	2026	\$ 5,000,600	\$ -	\$ 5,000,600	\$ -	\$ 5,000,600	\$ -	\$ -	\$ 5,000,600
2.5.39 Trail Program - Implement Trails Master Plan	2025	\$ 569,500	\$ -	\$ 569,500	\$ 284,750	\$ 284,750	\$ -	\$ 284,750	\$ -
Road Ends Program - Implement Parks & Recreation Master Plan	2025	\$ 360,300	\$ -	\$ 360,300	\$ 180,150	\$ 180,150	\$ -	\$ 180,150	\$ -
2.5.40 Recommendations									
2.5.41 Alfred Street Parkette (Kirsh Lands)	2027	\$ 45,500	\$ -	\$ 45,500	\$ -	\$ 45,500	\$ -	\$ -	\$ 45,500
2.5.42 Belle Ewart Lakeview Estates Parkette (Ballymore)	2025	\$ 45,500	\$ -	\$ 45,500	\$ -	\$ 45,500	\$ -	\$ 45,500	\$ -
2.5.43 Giford Park (Innis Green)	2025	\$ 1,568,400	\$ -	\$ 1,568,400	\$ -	\$ 1,568,400	\$ -	\$ 531,052	\$ 1,037,348
2.5.44 Sandy Cove Park 1 (Parkbridge Golf Course Lands)	2025	\$ 227,100	\$ -	\$ 227,100	\$ -	\$ 227,100	\$ -	\$ -	\$ 227,100
2.5.45 Sandy Cove Park 4 (Teromi Lands)	2025	\$ 317,900	\$ -	\$ 317,900	\$ -	\$ 317,900	\$ -	\$ -	\$ 317,900
2.5.46 Trail Program - Implement Trails Master Plan	2026	\$ 569,500	\$ -	\$ 569,500	\$ 284,750	\$ 284,750	\$ -	\$ -	\$ 284,750
Road Ends Program - Implement Parks & Recreation Master Plan	2026	\$ 360,300	\$ -	\$ 360,300	\$ 180,150	\$ 180,150	\$ -	\$ -	\$ 180,150
2.5.47 Recommendations									
2.5.48 Trail Program - Implement Trails Master Plan	2027	\$ 569,500	\$ -	\$ 569,500	\$ 284,750	\$ 284,750	\$ -	\$ -	\$ 284,750
Road Ends Program - Implement Parks & Recreation Master Plan	2027	\$ 360,300	\$ -	\$ 360,300	\$ 180,150	\$ 180,150	\$ -	\$ -	\$ 180,150
2.5.49 Recommendations									
Subtotal Park Development and Facilities		\$ 46,721,000	\$ -	\$ 46,721,000	\$ 3,947,653	\$ 42,773,347	\$ -	\$ 33,062,599	\$ 9,710,748
<b>2.6 Recovery of Negative Reserve Fund Balance</b>									
2.6.1 Balance as at December 31, 2020	2021	\$ 816,413	\$ -	\$ 816,413	\$ -	\$ 816,413	\$ -	\$ 816,413	\$ -
Subtotal Recovery of Negative Reserve Fund Balance		\$ 816,413	\$ -	\$ 816,413	\$ -	\$ 816,413	\$ -	\$ 816,413	\$ -
<b>TOTAL PARKS AND RECREATION</b>		<b>\$ 61,693,601</b>	<b>\$ -</b>	<b>\$ 61,693,601</b>	<b>\$ 3,947,653</b>	<b>\$ 57,745,948</b>	<b>\$ -</b>	<b>\$ 43,530,284</b>	<b>\$ 14,215,664</b>

Residential Development Charge Calculation		
Residential Share of 2021 - 2027 DC Eligible Costs	100%	\$43,530,284
10-Year Growth in Population in New Units		12,410
Unadjusted Development Charge Per Capita		<b>\$3,508</b>
Non-Residential Development Charge Calculation		
Non-Residential Share of 2021 - 2027 DC Eligible Costs	0%	\$0
10-Year Growth in Square Metres		101,710
Unadjusted Development Charge Per Square Metre		<b>\$0.00</b>

2021 - 2027 Net Funding Envelope	\$43,530,284
Reserve Fund Balance	
Balance as at December 31, 2020	(\$816,413)



**APPENDIX B.2  
TABLE 3**

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

<b>PARKS AND RECREATION</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
OPENING CASH BALANCE	\$0.00	(\$8,867.69)	(\$9,924.52)	(\$15,852.17)	(\$17,576.03)	(\$14,382.82)	(\$6,646.11)	
<b>2021 - 2027 RESIDENTIAL FUNDING REQUIREMENTS</b>								
- Indoor Recreation (New Projects): Non Inflated	\$13,060.3	\$5,765.2	\$10,552.3	\$6,606.6	\$2,368.6	\$0.0	\$0.0	<b>\$38,353.0</b>
- IRC Debenture Principal Payments <sup>1</sup>	\$988.0	\$988.0	\$988.0	\$988.0	\$988.0	\$0.0	\$0.0	<b>\$4,940.0</b>
- Cookstown Park Debenture Principal Payments <sup>1</sup>	\$9.0	\$9.0	\$9.0	\$9.0	\$9.0	\$0.0	\$0.0	<b>\$45.1</b>
- Cookstown CC Debenture Principal Payments <sup>1</sup>	\$38.4	\$38.4	\$38.4	\$38.4	\$38.4	\$0.0	\$0.0	<b>\$192.2</b>
- Indoor Recreation (New Projects): Inflated	\$14,095.77	\$6,916.0	\$12,014.1	\$8,046.4	\$3,599.3	\$0.0	\$0.0	<b>\$44,671.5</b>
<b>NEW RESIDENTIAL DEVELOPMENT</b>								
- Population Growth in New Units	1,543	1,730	1,788	1,850	1,916	1,982	1,601	<b>12,410</b>
<b>REVENUE</b>								
- DC Receipts: Inflated	\$5,909.7	\$6,758.4	\$7,124.7	\$7,519.2	\$7,943.2	\$8,381.1	\$6,905.4	<b>\$50,541.7</b>
<b>INTEREST</b>								
- Interest on Opening Balance	\$0.0	(\$487.7)	(\$545.8)	(\$871.9)	(\$966.7)	(\$791.1)	(\$365.5)	<b>(\$4,028.7)</b>
- Interest on In-year Transactions	(\$225.1)	(\$4.3)	(\$134.5)	(\$14.5)	\$76.0	\$146.7	\$120.8	<b>(\$34.9)</b>
- Interest Payments for IRC Debenture <sup>2</sup>	(\$435.6)	(\$388.6)	(\$341.5)	(\$296.0)	(\$248.2)	\$0.0	\$0.0	<b>(\$1,709.9)</b>
- Interest Payments for Cookstown Park Debenture <sup>2</sup>	(\$4.0)	(\$3.5)	(\$3.1)	(\$2.7)	(\$2.3)	\$0.0	\$0.0	<b>(\$15.6)</b>
- Interest Payments for Cookstown CC Debenture <sup>2</sup>	(\$16.9)	(\$15.1)	(\$13.3)	(\$11.5)	(\$9.7)	\$0.0	\$0.0	<b>(\$66.5)</b>
<b>TOTAL REVENUE</b>	<b>\$5,228.1</b>	<b>\$5,859.1</b>	<b>\$6,086.5</b>	<b>\$6,322.6</b>	<b>\$6,792.5</b>	<b>\$7,736.7</b>	<b>\$6,660.7</b>	<b>\$44,686.1</b>
CLOSING CASH BALANCE	(\$8,867.7)	(\$9,924.5)	(\$15,852.2)	(\$17,576.0)	(\$14,382.8)	(\$6,646.1)	\$14.6	

Note 1: Debenture principal payments not inflated.  
Note 2: Interest on debenture payments not inflated.

<b>2021 Adjusted Charge Per Capita</b>	<b>\$3,830</b>
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<b>Allocation of Capital Program</b>	
Residential Sector	100%
Non-Residential Sector	0%
<b>Rates for 2021</b>	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



# APPENDIX B.3

## MUNICIPAL FLEET

## APPENDIX B.3 – MUNICIPAL FLEET

This section deals with the Town-wide municipal fleet and equipment for all DC-eligible services, with the exception of the Fire and Police Departments which maintain their own rolling stock. Included in this category are vehicles for By-law, Building, Parks, and Roads Services.

### TABLE 1 2011-2020 HISTORICAL SERVICE LEVELS

The ten-year historical inventory of capital assets for municipal fleet includes 244 vehicles and equipment items with a total replacement value of \$17.28 million. The ten-year historical average service level is \$358.81 per capita and employment and this, multiplied by the seven-year forecast net population and employment growth (12,431), results in a maximum allowable of \$4.46 million.

### TABLE 2 2021 – 2027 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF THE UNADJUSTED DEVELOPMENT CHARGES

The total 2021–2027 development-related capital program for the municipal fleet amounts to \$6.29 million. It includes new vehicles and related equipment items amounting to \$2.84 million, as well as recovery of the negative reserve fund balance of \$3.46 million.

No replacement shares have been identified for this service. A portion of the municipal fleet capital program, \$1.83 million, is determined to be development related, but will not be funded through this DC study and is eligible for consideration in future development charge studies, subject to service level restrictions.

The 2021–2027 DC costs eligible for recovery amount to \$4.46 million is allocated 89 percent, or \$3.97 million, against new residential development, and 11 per cent, or \$490,600, against non-residential development. This yields an unadjusted development charge of \$320 per capita and \$4.82 per square metre.

### TABLE 3 CASH FLOW ANALYSIS

After cash flow analysis, the residential calculated charge increases to \$357 per capita and the non-residential charge increases to \$5.39 per square metre. This is a reflection of the timing of the capital program and development charges revenues.

The following table summarizes the calculation of the municipal fleet development charge:

<b>MUNICIPAL FLEET SUMMARY</b>						
10-year Hist.	2021 - 2027		Unadjusted		Adjusted	
Service Level	Development-Related Capital Program		Development Charge		Development Charge	
per pop & emp	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$358.81	\$6,293,355	\$4,460,367	\$320	\$4.82	<b>\$357</b>	<b>\$5.39</b>

APPENDIX B.3

TABLE 1

TOWN OF INNISFIL  
INVENTORY OF CAPITAL ASSETS  
MUNICIPAL FLEET

BY-LAW Vehical Details	# of Vehicles										UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Unit 07-56 Ford Ranger	1	1	1	1	1	-	-	-	-	-	\$45,000
Unit 11-136 Ford Escape	1	1	1	1	1	1	1	1	1	-	\$45,000
Unit 19-50 Ford Escape	-	-	-	-	-	-	-	-	1	1	\$45,000
Unit 19-59 Ford Escape	-	-	-	-	-	-	-	-	1	1	\$45,000
Unit 19-61 Ford Escpae	-	-	-	-	-	-	-	-	1	1	\$45,000
Unit 20-136 Ram Van	-	-	-	-	-	-	-	-	-	1	\$70,000
<b>Total (#)</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>4</b>	<b>4</b>	
<b>Total (\$000)</b>	<b>\$90.0</b>	<b>\$90.0</b>	<b>\$90.0</b>	<b>\$90.0</b>	<b>\$90.0</b>	<b>\$45.0</b>	<b>\$45.0</b>	<b>\$45.0</b>	<b>\$180.0</b>	<b>\$205.0</b>	

BUILDING SERVICES Vehical Details	# of Vehicles										UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Unit 12-98 Ford Escape	1	1	1	1	1	1	1	1	1	1	\$45,000
Unit 11-135 Ford Escape	1	1	1	1	1	1	1	1	1	1	\$45,000
Unit 09-61 Ford Ranger	1	1	1	1	1	1	1	1	1	-	\$45,000
Unit 08-50 Ford Ranger	1	1	1	1	1	1	1	1	-	-	\$45,000
Unit 07-59 Ford Ranger	1	1	1	1	1	1	1	1	-	-	\$45,000
Unit 99-60 Ford Ranger	-	-	-	-	-	-	-	-	-	-	\$45,000
Unit 99-61 Ford Ranger	-	-	-	-	-	-	-	-	-	-	\$45,000
Unit 96-50 Ford F150	-	-	-	-	-	-	-	-	-	-	\$45,000
Unit 15-56 Chevrolet Equinox	-	-	-	-	1	1	1	1	1	1	\$45,000
Unit 15-58 Chevrolet Equinox	-	-	-	-	1	1	1	1	1	1	\$45,000
Unit 15-60 Chevrolet equinox	-	-	-	-	1	1	1	1	1	1	\$45,000
15-63 Ford F150	-	-	-	-	1	1	1	1	1	1	\$60,000
19-135 Ford Escape	-	-	-	-	-	-	-	-	1	1	\$45,000
18-210 Ford Escape	-	-	-	-	-	-	-	1	1	1	\$45,000
<b>Total (#)</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>10</b>	<b>9</b>	<b>8</b>	
<b>Total (\$000)</b>	<b>\$225.0</b>	<b>\$225.0</b>	<b>\$225.0</b>	<b>\$225.0</b>	<b>\$420.0</b>	<b>\$420.0</b>	<b>\$420.0</b>	<b>\$465.0</b>	<b>\$420.0</b>	<b>\$375.0</b>	

ECDB VEHICLES & EQUIPMENT	# of Vehicles										UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Unit 16-83 Chevrolet Traverse	-	-	-	-	-	1	1	1	1	1	\$45,000
Unit 12-153 Trailer	-	1	1	1	1	1	1	-	-	-	\$20,000
<b>Total (#)</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>1</b>	
<b>Total (\$000)</b>	<b>\$0.0</b>	<b>\$20.0</b>	<b>\$20.0</b>	<b>\$20.0</b>	<b>\$20.0</b>	<b>\$65.0</b>	<b>\$65.0</b>	<b>\$45.0</b>	<b>\$45.0</b>	<b>\$45.0</b>	



APPENDIX B.3

TABLE 1

TOWN OF INNISFIL  
INVENTORY OF CAPITAL ASSETS  
MUNICIPAL FLEET

PARKS Vehical Details	# of Vehicles										UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Unit 04-01 Kubota RTV 900	1	1	1	1	-	-	-	-	-	-	\$43,100
Unit 92-15 GMC 3500	-	-	-	-	-	-	-	-	-	-	\$83,900
Unit 97-24 GMC Van	1	1	1	1	1	-	-	-	-	-	\$50,300
Unit 96-25 Ford F150	-	-	-	-	-	-	-	-	-	-	\$44,700
Unit 00-29 GMC Van	1	1	-	-	-	-	-	-	-	-	\$50,300
Unit 04--38 2004 Ford F250	1	1	-	-	-	-	-	-	-	-	\$67,100
Unit 97-40 Ford F150	1	1	1	1	1	-	-	-	-	-	\$44,700
Unit 97-41 GMC 1500	1	1	1	1	1	-	-	-	-	-	\$44,700
Unit 86-42 GMC 3500	-	-	-	-	-	-	-	-	-	-	\$83,900
Unit 06-43 Dodge Ram 2500	1	1	1	1	1	1	-	-	-	-	\$67,100
Unit 89-44 Ford F550	-	-	-	-	-	-	-	-	-	-	\$83,900
Unit 04-45 Ford F550	1	1	1	-	-	-	-	-	-	-	\$83,900
Unit 07-46 Dodge Ram 1500	1	1	1	1	1	1	1	-	-	-	\$60,000
Unit 03-47 Kubota Tractor	1	1	1	-	-	-	-	-	-	-	\$55,900
Unit 07-49 Toro Grounds Master 7210	1	1	1	1	1	-	-	-	-	-	\$100,700
Unit 96-52 Ford Econoline	-	-	-	-	-	-	-	-	-	-	\$50,300
Unit 72-66 Zamboni Ice Resurfacer	1	1	1	1	-	-	-	-	-	-	\$111,900
Unit 97-73 Trailer	1	1	1	1	1	1	-	-	-	-	\$16,800
Unit 05-82 Madvac	1	1	1	1	1	-	-	-	-	-	\$61,500
Unit 06-83 Ford F150	-	-	-	-	-	-	-	-	-	-	\$44,700
Unit 06-84 Kubota Zero Turn	1	1	1	1	-	-	-	-	-	-	\$28,000
Unit 06-85 Kubota Zero Turn	1	1	1	1	-	-	-	-	-	-	\$28,000
Unit 06-86 John Deere Zero Turn	1	1	-	-	-	-	-	-	-	-	\$28,000
Unit 07-90 Massie Zero Turn	1	1	-	-	-	-	-	-	-	-	\$28,000
Unit 07-91 Massie Zero Turn	1	1	-	-	-	-	-	-	-	-	\$28,000
Unit 07--93 Ford Water Truck	1	1	1	1	1	1	1	-	-	-	\$120,000
Unit 99-04 Kubota Tractor	1	1	1	1	1	-	-	-	-	-	\$55,900
Unit 99-75 Land Pride Wide Area Cutter	1	1	1	1	1	-	-	-	-	-	\$28,000
Unit 06-127 Bannerman Ball Diamond Groomer	1	1	1	1	1	1	-	-	-	-	\$8,400
Unit 99-65 Olympia Ice Resurfacer	1	1	1	1	-	-	-	-	-	-	\$111,900

APPENDIX B.3

TABLE 1

TOWN OF INNISFIL  
INVENTORY OF CAPITAL ASSETS  
MUNICIPAL FLEET

PARKS Vehical Details	# of Vehicles										UNIT COST (\$/unit)	
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020		
Unit 08-67 SkyJack Scissor Lift	1	1	1	1	1	1	1	1	1	1	1	\$22,400
Unit 07-95 Zamboni Ice Resurfacer	1	1	1	1	1	1	1	1	-	-	-	\$111,900
Unit 07-65 Zamboni Ice Resurfacer	1	1	1	1	1	1	1	1	1	-	-	\$111,900
Unit 07-96 Zamboni Ice resurfacer	1	1	1	1	1	1	1	1	-	-	-	\$111,900
Unit 03-64 Olympia Ice Resurfacer	1	1	1	-	-	-	-	-	-	-	-	\$111,900
Unit 08-97B Industrial Spray Cart	1	1	1	1	1	1	1	1	1	1	1	\$28,000
Unit 09-15 Ford F250	1	1	1	1	1	1	1	1	1	-	-	\$67,100
Unit 09-24 Ford F250	1	1	1	1	1	1	1	1	1	1	-	\$67,100
Unit 09-40 Ford F150	1	1	1	1	1	1	1	1	1	-	-	\$44,700
Unit 06-43 Dodge Ram 2500	1	1	1	1	1	1	1	-	-	-	-	\$67,100
Unit 09-108 Ford 450	1	1	1	1	1	1	1	1	1	1	-	\$83,900
Unit 11-138 Zamboni Ice Resurfacer	1	1	1	1	1	1	1	1	1	1	1	\$111,900
Unit 10-124 Ford F250	1	1	1	1	1	1	1	1	1	1	-	\$67,100
Unit 12-29 Dodge Ram 1500	-	1	1	1	1	1	1	1	1	1	1	\$44,700
Unit 12-150 Ford F450 W/Haul-All & Fassi Crane	-	1	1	1	1	1	1	1	1	1	1	\$156,600
Unit 12-151 Dodge Ram 1500	-	1	1	1	1	1	1	1	1	1	1	\$44,700
Unit 14-154 Trailer	-	-	-	1	1	1	1	1	1	1	1	\$22,400
Unit 10- 118 Toro Grounds Master 7210	1	1	1	1	1	1	1	1	1	1	1	\$35,000
Unit 11-119 Toro Grounds Master 4700D	1	1	1	1	1	1	1	1	1	1	1	\$110,000
Unit 11-125 Toro Workman HDX-D	1	1	1	1	1	1	1	1	-	-	-	\$45,000
Unit 09-105 Toro Z-Master	1	1	1	1	1	1	1	1	1	1	1	\$35,000
Unit 09-106 Toro Z-Master	1	1	1	1	1	1	1	1	1	1	1	\$35,000
Unit 09-107 Trailer	1	1	1	1	1	1	1	1	1	1	1	\$22,400
Unit 09 - 110 Toro Grounds Master 7210	1	1	1	1	1	1	1	1	1	1	1	\$35,000
Unit 09-111 Toro Workman HDX-D	1	1	1	1	1	1	1	1	1	1	1	\$45,000
Unit 09-112 Kubota B3030	1	1	1	1	1	1	1	1	1	1	-	\$44,700
Unit 09-113 Trailer	1	1	1	1	1	1	1	1	1	1	1	\$20,000
Unit 10-116 Toro Grounds Master 7210	1	1	1	1	1	1	1	1	1	1	1	\$35,000
Unit 10-117 Toro Grounds Master 7210	1	1	1	1	1	1	1	1	1	1	1	\$35,000
Unit 11-123 Toro Grounds Master 7210	1	1	1	1	1	1	1	1	1	1	1	\$35,000

APPENDIX B.3

TABLE 1

TOWN OF INNISFIL  
INVENTORY OF CAPITAL ASSETS  
MUNICIPAL FLEET

PARKS Vehical Details	# of Vehicles										UNIT COST (\$/unit)	
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020		
Unit 10-120 Turfco CR10	1	1	1	1	1	1	1	1	1	1	1	\$39,100
Unit 10-121 John Deere 400X	1	1	1	1	1	1	1	1	1	1	1	\$80,000
Unit 10-122 Redexim Aerator	1	1	1	1	1	1	1	1	1	1	1	\$33,600
Unit 11-139 Verti-Cut VC-220	1	1	1	1	1	1	1	1	1	1	1	\$39,100
Unit 12-140 Jacobsen HR9016	1	1	1	1	1	1	1	1	1	1	1	\$160,000
Unit 12-141 Jacobsen Turfcat 628D	-	-	1	1	1	1	1	1	1	1	1	\$33,600
Unit 14-155 Ford F250	-	-	-	1	1	1	1	1	1	1	1	\$80,000
Unit 15-38 Chevrolet Silverado 2500	-	-	-	-	1	1	1	1	1	1	1	\$80,000
Unit 16-43 Chevrolet Silverado 2500	-	-	-	-	-	1	1	1	1	1	1	\$80,000
Unit 17-46 Ford F150	-	-	-	-	-	-	1	1	1	1	1	\$65,000
Unit 17-93 Ford F550	-	-	-	-	-	-	1	1	1	1	1	\$120,000
Unit 13-47 Kubota M7040	-	-	1	1	1	1	1	1	1	1	1	\$70,000
Unit 13-99 Kubota L5740	-	-	1	1	1	1	1	1	1	1	1	\$70,000
Unit 14-148 Yamaha Viking YX70ME	-	-	-	1	1	1	1	1	1	1	1	\$28,000
Unit 14-156 Toro Grounds Master 7210	-	-	-	1	1	1	1	1	1	1	1	\$35,000
Unit 14-82 Madvac LN50T	-	-	-	1	1	1	1	1	1	1	1	\$100,000
Unit 15-157 Kubota RTV-X11120D	-	-	-	-	1	1	1	1	1	1	1	\$80,000
Unit 16-41 Jacobsen HR600	-	-	-	-	-	1	1	1	1	1	1	\$100,000
Unit 16-42 Jacobsen HR600	-	-	-	-	-	1	1	1	1	1	1	\$100,000
Unit 16-44 Madvac LR50	-	-	-	-	-	1	1	1	1	1	1	\$100,000
Unit 16-49 Jacobsen HR9016T	-	-	-	-	-	1	1	1	1	1	1	\$150,000
Unit 16-66 Jacobsen HR600	-	-	-	-	-	1	1	1	1	1	1	\$100,000
Unit 17-201 Trailer	-	-	-	-	-	-	1	1	1	1	1	\$20,000
Unit 17-202 Trailer	-	-	-	-	-	-	1	1	1	1	1	\$20,000
Unit 17-203 Trailer	-	-	-	-	-	-	1	1	1	1	1	\$20,000
Unit 19-40 Ford F150	-	-	-	-	-	-	-	-	-	1	1	\$60,000
Unit 19-15 Ford Super Duty	-	-	-	-	-	-	-	-	-	1	1	\$80,000
Unit 17-127 Reist Ball Diamond Groomer	-	-	-	-	-	-	1	1	1	1	1	\$8,400
Unit 10-143 Landpride 315-587M	1	1	1	1	1	1	1	1	1	1	1	\$19,000
Unit 09-110A Rahn Ball Diamond Groomer	2	2	2	2	2	2	2	2	2	2	2	\$5,600

APPENDIX B.3  
TABLE 1

TOWN OF INNISFIL  
INVENTORY OF CAPITAL ASSETS  
MUNICIPAL FLEET

PARKS Vehical Details	# of Vehicles										UNIT COST (\$/unit)	
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020		
Unit ??-??? Zamboni Ice Edger	1	1	1	1	1	1	1	1	1	1	1	\$8,400
Unit ??-??? Zamboni Ice Edger	1	1	1	1	1	1	1	1	1	1	1	\$8,400
Unit ??-??? Zamboni Ice Edger	1	1	1	1	1	1	1	1	1	1	1	\$8,400
Unit ??-??? Boss Plow	3	3	3	3	3	3	3	3	3	3	6	\$15,000
Unit ??-??? Lely Spreader	1	1	1	1	1	1	1	1	1	1	1	\$5,600
Unit ??-??? SAF Holland Tiller	1	1	1	1	1	1	1	1	1	1	1	\$11,200
Post Hole Auger	1	1	1	1	1	1	1	1	1	1	1	\$6,700
Push Mowers	5	5	5	12	12	12	12	12	12	12	12	\$1,500
Stihl Trimmers	7	7	7	12	12	27	27	18	18	18	18	\$1,000
Stihl Chainsaws	3	3	3	4	4	13	13	13	13	13	13	\$1,100
Stihl Pole Saw	1	1	1	1	1	5	5	3	3	3	3	\$1,100
Stihl Back Pack Blower	2	2	2	3	4	8	8	8	8	8	8	\$800
Stihl Hand Held Leaf Blower	2	2	2	2	2	3	3	3	3	3	3	\$300
Stihl Hedge Trimmers	1	1	1	1	1	5	5	3	3	3	3	\$500
Push Snow Blowers	1	1	1	2	2	6	6	6	6	6	6	\$2,200
Push Aerator	1	1	1	1	1	1	1	1	1	1	1	\$2,200
Push Sod Edge Cutter	1	1	1	1	1	1	1	1	1	1	1	\$2,200
Push Trimmer	1	1	1	1	1	1	1	1	1	1	1	\$2,200
Unit 18-24 Ford 350	-	-	-	-	-	-	-	-	-	1	1	\$120,000
Unit 19-124 Dodge	-	-	-	-	-	-	-	-	-	-	1	\$80,000
Unit 13-45 Ford F450	-	-	1	1	1	1	1	1	1	1	1	\$120,000
<b>Total (#)</b>	<b>92</b>	<b>95</b>	<b>94</b>	<b>111</b>	<b>109</b>	<b>149</b>	<b>151</b>	<b>133</b>	<b>133</b>	<b>133</b>	<b>133</b>	
<b>Total (\$000)</b>	<b>\$3,367.3</b>	<b>\$3,613.3</b>	<b>\$3,705.5</b>	<b>\$3,738.8</b>	<b>\$3,576.7</b>	<b>\$3,864.5</b>	<b>\$3,958.5</b>	<b>\$3,497.5</b>	<b>\$3,533.8</b>	<b>\$3,396.0</b>		

APPENDIX B.3

TABLE 1

TOWN OF INNISFIL  
INVENTORY OF CAPITAL ASSETS  
MUNICIPAL FLEET

ROADS Vehical Details	# of Vehicles										UNIT COST (\$/unit)	
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020		
Unit 09-02 Volvo G960	1	1	1	1	1	1	1	1	1	1	1	\$464,200
Unit 00-03 Champion 730A	1	1	1	1	1	-	-	-	-	-	-	\$464,200
Unit 95-04 Ford L9000	-	-	-	-	-	-	-	-	-	-	-	\$302,000
Unit 09-04 International Workstar 7400	1	1	1	1	1	1	1	1	1	1	1	\$320,000
Unit 99-05 International 20S	1	1	1	1	-	-	-	-	-	-	-	\$346,700
Unit 10-130 International Workstar 7600	1	1	1	1	1	1	1	1	1	1	1	\$400,000
Unit 03-06 GMC 1500	1	1	1	1	-	-	-	-	-	-	-	\$44,700
Unit 08-08 Sterling L9500	1	1	1	1	1	1	1	1	1	1	1	\$400,000
Unit 10-09 Ford F150	1	1	1	1	1	1	1	1	-	-	-	\$44,700
Unit 02-10 Trackless MT5	1	1	1	-	-	-	-	-	-	-	-	\$179,000
Unit 12-10 Trackless MT6	-	1	1	1	1	1	1	1	1	1	1	\$200,000
Unit 08-11 Float	1	1	1	1	1	1	1	1	1	1	1	\$28,000
Unit 99-12 International 2674	1	1	-	-	-	-	-	-	-	-	-	\$320,000
Unit 10-128 International Workstar 7600	1	1	1	1	1	1	1	1	1	1	1	\$400,000
Unit 01-13 Thompson Steamer	1	1	1	1	1	1	1	1	1	1	1	\$22,400
Unit 07-14 Seppi AVS 175	1	1	1	1	1	1	1	1	1	1	1	\$22,400
Unit 05-16 Ford Econoline	1	1	1	1	1	-	-	-	-	-	-	\$55,900
Unit 04-17 Ford F350	1	1	1	-	-	-	-	-	-	-	-	\$95,100
Unit 07-18 Trailer	1	1	1	1	1	1	1	1	1	1	1	\$5,600
Unit 96-19 Ford L9000	1	1	-	-	-	-	-	-	-	-	-	\$240,500
Unit 08-19 Sterling L8500	1	1	1	1	1	1	1	1	-	-	-	\$320,000
Unit 04-20 Sterling L8500	1	1	1	1	-	-	-	-	-	-	-	\$320,000
Unit 04-21 Sterling L8500	1	1	1	1	1	1	1	-	-	-	-	\$400,000
Unit 05-22 Kubota M5700	1	1	1	1	1	-	-	-	-	-	-	\$83,900
Unit 03-23 Freightliner FL80	1	1	1	1	1	-	-	-	-	-	-	\$320,000
Unit 00-28 Volvo W664	1	1	1	1	1	1	-	-	-	-	-	\$400,000
Unit 02-30 Ford F250	1	-	-	-	-	-	-	-	-	-	-	\$67,100
Unit 11-30 Dodge Ram 2500	1	1	1	1	1	1	1	1	1	1	1	\$67,100
Unit 06-31 JCB 271	1	1	-	-	-	-	-	-	-	-	-	\$223,700
Unit 12-31 Caterpillar 430E	-	1	1	1	1	1	1	1	1	1	1	\$179,000

APPENDIX B.3

TABLE 1

TOWN OF INNISFIL  
INVENTORY OF CAPITAL ASSETS  
MUNICIPAL FLEET

ROADS Vehical Details	# of Vehicles										UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Unit 06-32 Case Loader 621DXT	1	1	1	1	1	1	-	-	-	-	\$268,400
Unit 04-33 Ford F450	1	1	1	1	1	-	-	-	-	-	\$156,600
Unit 92-34 Float	1	1	1	1	1	1	1	1	1	1	\$55,900
Unit 06-35 Ford F150	1	-	-	-	-	-	-	-	-	-	\$58,200
Unit 12-35 Dodge Ram 1500	-	1	1	1	1	1	1	-	-	-	\$44,700
Unit 95-36 Thompson Steamer	1	1	1	1	1	1	-	-	-	-	\$22,400
Unit 00-37 GMC 3500	1	-	-	-	-	-	-	-	-	-	\$95,100
Unit 10-37 Ford F450	1	1	1	1	1	1	1	1	1	1	\$100,700
Unit 04-39 Ford F350	1	1	-	-	-	-	-	-	-	-	\$72,700
Unit 12-39 Dodge Ram 2500	1	1	1	1	1	1	1	1	1	1	\$72,700
Unit 03-48 Freightliner FL60	1	1	1	1	-	-	-	-	-	-	\$320,000
Unit 06-80 Trackless MT5	1	1	1	1	1	-	-	-	-	-	\$179,000
Unit 06-81 Bandit M250	1	1	1	1	1	1	1	1	1	1	\$80,000
Unit 06-88 Freightliner M2-112	1	1	1	1	1	1	1	-	-	-	\$400,000
Unit 06-89 Freightliner M2-112	1	1	1	1	1	1	1	1	-	-	\$400,000
Unit 07-92 Freightliner SC-8000	1	1	1	1	1	1	-	-	-	-	\$400,000
Unit 08-100 Magnum 2860	1	1	1	1	1	1	1	1	1	1	\$45,900
Unit 08-101 Thompson Steamer	1	1	1	1	1	1	1	1	1	1	\$22,400
Unit 08-102 Sterling L9500	1	1	1	1	1	1	1	1	1	1	\$564,800
Unit 09-109 Ford F450	1	1	1	1	1	1	1	1	1	-	\$100,700
Unit 10-129 International Workstar 7600	1	1	1	1	1	1	1	1	1	1	\$400,000
Unit 09-131 Trackless MT6	1	1	1	1	1	1	1	1	1	-	\$179,000
Unit 10-132 Dodge Ram 2500	1	1	1	1	1	1	1	1	-	-	\$72,700
Unit 13-06 Ford F150	-	-	1	1	1	1	1	1	1	1	\$50,000
Unit 13-17 Ford F450	-	-	1	1	1	1	1	1	1	1	\$120,000
Unit 15-16 Chevrolet Silerado 1500	-	-	-	-	1	1	1	1	1	1	\$72,700
Unit 16-146 Ford F150	-	-	-	-	-	1	1	1	1	1	\$50,000
Unit 16-33 Ford F550	-	-	-	-	-	1	1	1	1	1	\$179,000
Unit 16-90 Chevrolet Silverado 2500	-	-	-	-	-	1	1	1	1	1	\$72,700
Unit 16-91 Chevrolet Equinox	-	-	-	-	-	1	1	1	1	1	\$39,100

APPENDIX B.3

TABLE 1

TOWN OF INNISFIL  
INVENTORY OF CAPITAL ASSETS  
MUNICIPAL FLEET

ROADS Vehical Details	# of Vehicles										UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Unit 17-204 Mitsubishi RVR	-	-	-	-	-	-	1	1	1	1	\$39,100
Unit 13-05 Freightliner 114SD	-	1	1	1	1	1	1	1	1	1	\$400,000
Unit 14-12 Mack GU713	-	-	1	1	1	1	1	1	1	1	\$400,000
Unit 14-20 Western Star 4700SB	-	-	1	1	1	1	1	1	1	1	\$320,000
Unit 14-48 Freightliner 108SD	-	-	-	1	1	1	1	1	1	1	\$280,000
Unit 15-23 Western Star 4700SB	-	-	-	-	1	1	1	1	1	1	\$400,000
Unit 16-149 Western Star 4700SB	-	-	-	-	-	1	1	1	1	1	\$400,000
Unit 16-28 Western Star 4700SB	-	-	-	-	-	1	1	1	1	1	\$400,000
Unit 16-92 Freightliner M2-106	-	-	-	-	-	1	1	1	1	1	\$400,000
Unit 17-21 Western Star 4700SB	-	-	-	-	-	-	1	1	1	1	\$400,000
Unit 17-88 Western Star 4700SB	-	-	-	-	-	-	1	1	1	1	\$320,000
Unit 13-22 New Holland TV6070	-	-	1	1	1	1	1	1	1	1	\$179,000
Unit 15-32 John Deere 544K	-	-	-	-	1	1	1	1	1	1	\$250,000
Unit 16-03 Gradall XL3100V	-	-	-	-	-	1	1	1	1	1	\$505,600
Unit 16-86 Caterpillar 289D	-	-	-	-	-	1	1	1	1	1	\$130,000
Unit 15-80 MacLean MV1210	-	-	-	-	1	1	1	1	1	1	\$179,000
Unit 17-205 Trackless MT7	-	-	-	-	-	-	1	1	1	1	\$179,000
Unit 10-114 Portable Traffic Light	1	1	1	1	1	1	1	1	1	1	\$13,400
Unit 10-115 Portable Traffic Light	1	1	1	1	1	1	1	1	1	1	\$13,400
Unit 11-134 Portable Solar Sign Board	1	1	1	1	1	1	1	1	1	1	\$28,000
Unit 15-158 Trailer	-	-	-	-	1	1	1	1	1	1	\$8,900
Unit 16-73 Trailer	-	-	-	-	-	1	1	1	1	1	\$15,000
Unit 12-142 Falcon Hot Patcher	-	-	1	1	1	1	1	1	1	1	\$60,000
Unit 15-145 Falcon Hot Patcher	-	-	-	-	1	1	1	1	1	1	\$60,000
Unit RT-1 Portable Radar Trailer	-	-	-	-	-	1	1	1	1	1	\$12,000
Unit 19-216 Portable Radar Trailer	-	-	-	-	-	-	-	-	1	1	\$12,000
Unit 19-217 Portable Radar Trailer	-	-	-	-	-	-	-	-	1	1	\$12,000
Unit 19-218 Portable Radar Trailer	-	-	-	-	-	-	-	-	1	1	\$12,000
Unit 19-219 Portable Radar Trailer	-	-	-	-	-	-	-	-	1	1	\$12,000
Unit Rt-6 Portable Radar Trailer	-	-	-	-	-	1	1	1	1	1	\$12,000

APPENDIX B.3

TABLE 1

TOWN OF INNISFIL  
INVENTORY OF CAPITAL ASSETS  
MUNICIPAL FLEET

ROADS Vehical Details	# of Vehicles										UNIT COST (\$/unit)	
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020		
Unit 09-103 Thompson Water Pump	1	1	1	1	1	1	1	1	1	1	1	\$50,300
Unit 10-07 New Holland 6739	1	1	1	1	1	1	1	1	1	1	1	\$13,400
Unit 13-22A Alamo MV24	1	1	1	1	1	1	1	1	1	1	1	\$16,800
Unit 04-80B Trackless BFB	1	1	1	1	1	1	1	1	1	1	1	\$39,100
Unit 17-200 Madvac LS100	-	-	-	-	-	1	1	1	1	1	1	\$173,400
Unit 11-30A Boss Plow	2	2	2	2	2	2	2	2	1	1	1	\$13,500
Chainsaws Gas	9	9	9	9	9	9	9	9	9	9	9	\$1,100
Concrete Saw Gas	1	1	2	2	2	4	4	2	2	2	2	\$6,700
Arc Welder Fixed	1	1	1	1	1	2	2	2	2	2	2	\$3,400
Oxy/Acet Torch Portable	2	2	2	2	2	3	3	2		2	2	\$1,100
Generator Gas	1	1	1	1	2	2	2	2	2	2	2	\$67,100
Plate Tamper	1	1	1	1	1	1	1	1	1	1	1	\$51,500
Unit 17-206 Ford F550	-	-	-	-	-	-	1	1	1	1	1	\$151,000
Unit 18-19 2018 Westren Star CNV 4700SA	-	-	-	-	-	-	-	1	1	1	1	\$400,000
Unit 18-207 2018 Dodge Ram 4500HD	-	-	-	-	-	-	-	1	1	1	1	\$150,000
Unit 18-208 Kubota Tractor	-	-	-	-	-	-	-	1	1	1	1	\$140,000
Unit 18-209 2019 Western Star 4700SB	-	-	-	-	-	-	-	1	1	1	1	\$420,000
Unit 18-213 Mobark M12D	-	-	-	-	-	-	-	1	1	1	1	\$20,000
Unit 18-89 2019 Western Start 4700Sb	-	-	-	-	-	-	-	1	1	1	1	\$420,000
Unit 18-108 Ford 550 Super Duty	-	-	-	-	-	-	-	-	-	-	1	\$120,000
Unit 18-109 Ford 550 Super Duty	-	-	-	-	-	-	-	-	-	-	1	\$120,000
Unit 19-09 Ford F150 1/2 Ton	-	-	-	-	-	-	-	-	-	1	1	\$65,000
Unit 19-132 Ford F250 Super duty	-	-	-	-	-	-	-	-	-	1	1	\$80,000
Unit 19-131 Mv1423 Cubex Sidewalk tractor with attachments	-	-	-	-	-	-	-	-	-	1	1	\$160,000
Unit 19-214 Thompson Pump	-	-	-	-	-	-	-	-	-	1	1	\$20,000
Unit 19-215 Thompson Pump	-	-	-	-	-	-	-	-	-	1	1	\$20,000
Unit 20-129 Western Star 4700SB	-	-	-	-	-	-	-	-	-	-	1	\$420,000
Unit 20-223 Viking flat Bed with Attachments	-	-	-	-	-	-	-	-	-	-	1	\$450,000
unit 18-212 Ford Escape	-	-	-	-	-	-	-	1	1	1	1	\$45,000
Unit 18-211 Ford Escape	-	-	-	-	-	-	-	1	1	1	1	\$45,000
<b>Total (#)</b>	<b>73</b>	<b>74</b>	<b>77</b>	<b>76</b>	<b>79</b>	<b>90</b>	<b>91</b>	<b>92</b>	<b>95</b>	<b>98</b>		
	<b>\$10,464.6</b>	<b>\$11,067.9</b>	<b>\$11,346.7</b>	<b>\$11,352.6</b>	<b>\$11,358.9</b>	<b>\$12,506.0</b>	<b>\$12,504.3</b>	<b>\$13,271.6</b>	<b>\$12,825.0</b>	<b>\$13,257.5</b>		

Total (\$000)



**APPENDIX B.3  
TABLE 1**

**TOWN OF INNISFIL  
CALCULATION OF SERVICE LEVELS  
MUNICIPAL FLEET**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Historic Population</b>	32,727	33,746	34,787	35,858	36,958	38,088	39,240	40,427	41,650	42,910
<b>Historic Employment</b>	<u>6,417</u>	<u>6,601</u>	<u>6,790</u>	<u>6,985</u>	<u>7,187</u>	<u>7,395</u>	<u>7,592</u>	<u>7,796</u>	<u>8,006</u>	<u>8,223</u>
<b>Total Historic Population &amp; Employment</b>	39,144	40,347	41,577	42,843	44,145	45,483	46,832	48,223	49,656	51,133

**INVENTORY SUMMARY (\$000)**

By-Law	\$90.0	\$90.0	\$90.0	\$90.0	\$90.0	\$45.0	\$45.0	\$45.0	\$180.0	\$205.0
Building Services	\$225.0	\$225.0	\$225.0	\$225.0	\$420.0	\$420.0	\$420.0	\$465.0	\$420.0	\$375.0
ECDB	\$0.0	\$20.0	\$20.0	\$20.0	\$20.0	\$65.0	\$65.0	\$45.0	\$45.0	\$45.0
Parks	\$3,367.3	\$3,613.3	\$3,705.5	\$3,738.8	\$3,576.7	\$3,864.5	\$3,958.5	\$3,497.5	\$3,533.8	\$3,396.0
Roads	\$10,464.6	\$11,067.9	\$11,346.7	\$11,352.6	\$11,358.9	\$12,506.0	\$12,504.3	\$13,271.6	\$12,825.0	\$13,257.5
<b>Total (\$000)</b>	<b>\$14,146.9</b>	<b>\$15,016.2</b>	<b>\$15,387.2</b>	<b>\$15,426.4</b>	<b>\$15,465.6</b>	<b>\$16,900.5</b>	<b>\$16,992.8</b>	<b>\$17,324.1</b>	<b>\$17,003.8</b>	<b>\$17,278.5</b>

**SERVICE LEVEL (\$/pop & emp)**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Average Service Level
By-Law	\$2.30	\$2.23	\$2.16	\$2.10	\$2.04	\$0.99	\$0.96	\$0.93	\$3.62	\$4.01	\$2.14
Building Services	\$5.75	\$5.58	\$5.41	\$5.25	\$9.51	\$9.23	\$8.97	\$9.64	\$8.46	\$7.33	\$7.51
ECDB	\$0.00	\$0.50	\$0.48	\$0.47	\$0.45	\$1.43	\$1.39	\$0.93	\$0.91	\$0.88	\$0.74
Parks	\$86.02	\$89.56	\$89.12	\$87.27	\$81.02	\$84.97	\$84.53	\$72.53	\$71.17	\$66.42	\$81.26
Roads	\$267.34	\$274.32	\$272.91	\$264.98	\$257.31	\$274.96	\$267.00	\$275.21	\$258.28	\$259.27	\$267.16
<b>Total (\$/pop &amp; emp)</b>	<b>\$361.41</b>	<b>\$372.18</b>	<b>\$370.09</b>	<b>\$360.07</b>	<b>\$350.34</b>	<b>\$371.58</b>	<b>\$362.85</b>	<b>\$359.25</b>	<b>\$342.43</b>	<b>\$337.91</b>	<b>\$358.81</b>

**TOWN OF INNISFIL  
CALCULATION OF MAXIMUM ALLOWABLE  
MUNICIPAL FLEET**

<b>10-Year Funding Envelope Calculation</b>	
10 Year Average Service Level 2011 - 2020	\$358.81
Net Population & Employment Growth 2021 - 2041	12,431
<b>Maximum Allowable Funding Envelope</b>	<b>\$4,460,367</b>



APPENDIX B.3

TABLE 1

TOWN OF INNISFIL  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
MUNICIPAL FLEET

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs	Total DC Eligible Costs	DC Eligible Costs		
					Replacement & BTE Shares		Available DC Reserves	2021-2027	Post 2027
<b>3.0 MUNICIPAL FLEET</b>									
<b>3.1 Town-wide Fleet</b>									
3.1.1 Additional Tandem Axle Plow/Dump	2021	\$ 420,000	\$ -	\$ 420,000	\$ -	\$ 420,000	\$ -	\$ 420,000	\$ -
3.1.2 Additional Sidewalk Machine	2021	\$ 210,300	\$ -	\$ 210,300	\$ -	\$ 210,300	\$ -	\$ 210,300	\$ -
3.1.3 Additional 1 ton Service truck	2022	\$ 125,000	\$ -	\$ 125,000	\$ -	\$ 125,000	\$ -	\$ 103,212	\$ 21,788
3.1.4 Gradall Attachments	2021	\$ 70,000	\$ -	\$ 70,000	\$ -	\$ 70,000	\$ -	\$ 70,000	\$ -
3.1.5 Portable Traffic Light - 1 set	2023	\$ 44,700	\$ -	\$ 44,700	\$ -	\$ 44,700	\$ -	\$ -	\$ 44,700
3.1.6 MUT Snow Plow Truck	2021	\$ 80,000	\$ -	\$ 80,000	\$ -	\$ 80,000	\$ -	\$ 80,000	\$ -
3.1.7 Operations Stump Grinder	2023	\$ 50,300	\$ -	\$ 50,300	\$ -	\$ 50,300	\$ -	\$ -	\$ 50,300
3.1.8 Vacuum Sidewalk Sweeper	2023	\$ 117,400	\$ -	\$ 117,400	\$ -	\$ 117,400	\$ -	\$ -	\$ 117,400
3.1.9 Additional Hot Box Patcher	2023	\$ 60,000	\$ -	\$ 60,000	\$ -	\$ 60,000	\$ -	\$ -	\$ 60,000
3.1.10 MUT Snow Plow Truck	2024	\$ 81,700	\$ -	\$ 81,700	\$ -	\$ 81,700	\$ -	\$ -	\$ 81,700
3.1.11 Street Flusher	2024	\$ 400,000	\$ -	\$ 400,000	\$ -	\$ 400,000	\$ -	\$ -	\$ 400,000
3.1.12 Additional Single Axle Combination unit	2026	\$ 350,000	\$ -	\$ 350,000	\$ -	\$ 350,000	\$ -	\$ -	\$ 350,000
3.1.13 Additional One Ton Dump Truck	2021	\$ 120,000	\$ -	\$ 120,000	\$ -	\$ 120,000	\$ -	\$ 120,000	\$ -
3.1.14 Additional 1 Ton Dump Truck / Water Truck	2026	\$ 97,300	\$ -	\$ 97,300	\$ -	\$ 97,300	\$ -	\$ -	\$ 97,300
3.1.15 Purchase One(1) 20ft Equipment Trailer/Float	2022	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000
3.1.16 Purchase Two (2) Zero Turns	2022	\$ 70,000	\$ -	\$ 70,000	\$ -	\$ 70,000	\$ -	\$ -	\$ 70,000
3.1.17 Purchase One(1) 20ft Equipment Trailer/Float	2027	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000
3.1.18 Additional Zero Turn Mower	2027	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ -	\$ 35,000
3.1.19 Additional One Ton 4WD Crew Cab	2022	\$ 80,000	\$ -	\$ 80,000	\$ -	\$ 80,000	\$ -	\$ -	\$ 80,000
3.1.20 Additional One Ton 4WD Crew Cab	2027	\$ 80,000	\$ -	\$ 80,000	\$ -	\$ 80,000	\$ -	\$ -	\$ 80,000
3.1.21 Purchase New Utility Vehicle for Town Campus	2023	\$ 25,700	\$ -	\$ 25,700	\$ -	\$ 25,700	\$ -	\$ -	\$ 25,700
3.1.22 Additional 11' Mower	2022	\$ 80,000	\$ -	\$ 80,000	\$ -	\$ 80,000	\$ -	\$ -	\$ 80,000
3.1.23 Additional 11' Mower	2027	\$ 80,000	\$ -	\$ 80,000	\$ -	\$ 80,000	\$ -	\$ -	\$ 80,000
3.1.24 Additional Slope Mower	2027	\$ 39,100	\$ -	\$ 39,100	\$ -	\$ 39,100	\$ -	\$ -	\$ 39,100
3.1.25 Storm Water Pick-up	2024	\$ 80,000	\$ -	\$ 80,000	\$ -	\$ 80,000	\$ -	\$ -	\$ 80,000
Subtotal Town-wide Fleet		\$ 2,836,500	\$ -	\$ 2,836,500	\$ -	\$ 2,836,500	\$ -	\$ 1,003,512	\$ 1,832,988

APPENDIX B.3

TABLE 1

TOWN OF INNISFIL  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
MUNICIPAL FLEET

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs	Total DC Eligible Costs	DC Eligible Costs		
					Replacement & BTE Shares		Available DC Reserves	2021-2027	Post 2027
<b>3.2 Recovery of Negative Reserve Fund Balance</b>									
3.2.1 Balance as at December 31, 2020	2021	\$ 3,456,855	\$	\$ 3,456,855	\$	\$ 3,456,855	\$	\$ 3,456,855	\$
Subtotal Recovery of Negative Reserve Fund Balance		\$ 3,456,855	\$ -	\$ 3,456,855	\$ -	\$ 3,456,855	\$ -	\$ 3,456,855	\$ -
<b>TOTAL MUNICIPAL FLEET</b>		<b>\$ 6,293,355</b>	<b>\$ -</b>	<b>\$ 6,293,355</b>	<b>\$ -</b>	<b>\$ 6,293,355</b>	<b>\$ -</b>	<b>\$ 4,460,367</b>	<b>\$ 1,832,988</b>

Residential Development Charge Calculation		
Residential Share of 2021 - 2027 DC Eligible Costs	89%	\$3,969,727
10-Year Growth in Population in New Units		12,410
Unadjusted Development Charge Per Capita		<b>\$320</b>
Non-Residential Development Charge Calculation		
Non-Residential Share of 2021 - 2027 DC Eligible Costs	11%	\$490,640
10-Year Growth in Square Metres		101,710
Unadjusted Development Charge Per Square Metre		<b>\$4.82</b>

2021 - 2027 Net Funding Envelope	\$4,460,367
Reserve Fund Balance	
Balance as at December 31, 2020	(\$3,456,855)

APPENDIX B.3

TABLE 3

TOWN OF INNISFIL  
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
 MUNICIPAL FLEET  
 RESIDENTIAL DEVELOPMENT CHARGE  
 (in \$000)

MUNICIPAL FLEET	2021	2022	2023	2024	2025	2026	2027	TOTAL
OPENING CASH BALANCE	\$0.00	(\$3,418.46)	(\$3,060.79)	(\$2,553.41)	(\$1,980.68)	(\$1,336.26)	(\$614.88)	
2021 - 2027 RESIDENTIAL FUNDING REQUIREMENTS								
- Municipal Fleet: Non Inflated	\$3,877.9	\$91.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$3,969.7
- Municipal Fleet: Inflated	\$3,877.9	\$93.7	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$3,971.6
NEW RESIDENTIAL DEVELOPMENT								
- Population Growth in New Units	1,543	1,730	1,788	1,850	1,916	1,982	1,601	12,410
REVENUE								
- DC Receipts: Inflated	\$550.9	\$630.0	\$664.1	\$700.9	\$740.4	\$781.2	\$643.7	\$4,711.2
INTEREST								
- Interest on Opening Balance	\$0.0	(\$188.0)	(\$168.3)	(\$140.4)	(\$108.9)	(\$73.5)	(\$33.8)	(\$713.0)
- Interest on In-year Transactions	(\$91.5)	\$9.4	\$11.6	\$12.3	\$13.0	\$13.7	\$11.3	(\$20.3)
TOTAL REVENUE	\$459.4	\$451.4	\$507.4	\$572.7	\$644.4	\$721.4	\$621.1	\$3,977.8
CLOSING CASH BALANCE	(\$3,418.5)	(\$3,060.8)	(\$2,553.4)	(\$1,980.7)	(\$1,336.3)	(\$614.9)	\$6.3	

<b>2021 Adjusted Charge Per Capita</b>	<b>\$357</b>
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<b>Allocation of Capital Program</b>	
Residential Sector	89%
Non-Residential Sector	11%
<b>Rates for 2021</b>	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.3

TABLE 3

TOWN OF INNISFIL  
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
 MUNICIPAL FLEET  
 NON-RESIDENTIAL DEVELOPMENT CHARGE  
 (in \$000)

MUNICIPAL FLEET	2021	2022	2023	2024	2025	2026	2027	TOTAL
OPENING CASH BALANCE	\$0.00	(\$418.90)	(\$376.49)	(\$315.80)	(\$248.00)	(\$171.80)	(\$86.72)	
2021 - 2027 NON-RESIDENTIAL FUNDING REQUIREMENTS								
- Municipal Fleet: Non Inflated	\$479.3	\$11.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$490.6
- Municipal Fleet: Inflated	\$479.3	\$11.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$490.9
NON-RESIDENTIAL SPACE GROWTH								
- Growth in Square Metres	13,280	13,810	14,260	14,630	15,130	15,610	14,990	101,710
REVENUE								
- DC Receipts: Inflated	\$71.6	\$75.9	\$80.0	\$83.7	\$88.3	\$92.9	\$91.0	\$583.4
INTEREST								
- Interest on Opening Balance	\$0.0	(\$23.0)	(\$20.7)	(\$17.4)	(\$13.6)	(\$9.4)	(\$4.8)	(\$89.0)
- Interest on In-year Transactions	(\$11.2)	\$1.1	\$1.4	\$1.5	\$1.5	\$1.6	\$1.6	(\$2.5)
TOTAL REVENUE	\$60.4	\$54.0	\$60.7	\$67.8	\$76.2	\$85.1	\$87.8	\$492.0
CLOSING CASH BALANCE	(\$418.9)	(\$376.5)	(\$315.8)	(\$248.0)	(\$171.8)	(\$86.7)	\$1.1	

2021 Adjusted Charge Per Square Metre	\$5.39
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<b>Allocation of Capital Program</b>	
Residential Sector	89%
Non-Residential Sector	11%
<b>Rates for 2021</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



# APPENDIX B.4

## GENERAL GOVERNMENT

## APPENDIX B.4 – GENERAL GOVERNMENT

The DCA allows the cost of development-related studies to be included in the calculation of the development charges as long as they are permitted under the legislation. Consistent with the DCA, the eligible development-related capital costs for the provision of studies and permitted general government expenditures. This appendix covers the costs included for recovery of development-related studies.

### TABLE 1 2021 – 2027 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF THE UNADJUSTED DEVELOPMENT CHARGES

As shown on Table 1, the 2021–2027 gross cost for development-related gross cost for general government is \$6.76 million. Development-related studies for each service have been included in this capital program. Fire service intends to undertake a master plan every five years and as such, a provision for two studies at a combined cost of \$202,000 has been included. Library services will be undertaking an organizational review, a needs assessment study, two strategic plans, and a master plan for a total of \$257,000. As required under the DCA, development charges studies must be undertaken every five years, thus two studies are included in the capital program, along with a long range financial plan update, for a total of \$360,000.

Planning studies related to development have also been included for recovery. Such studies include secondary plans, urban design studies, development permit study, land use plans, and Official Plan updates. The planning studies amount to \$1.67 million.

The Parks and Recreation Department also intends to undertake two master plans within this ten-year planning horizon in the amount of \$236,000.

The demand-responsive transit program includes both the study and its implementation in the amount of \$3.92 million.

Finally, the updates to the Town engineering standards have been included for a total cost of \$117,000.

Recognizing that not all studies under this service are entirely a result of new development in the Town, “benefit to existing” shares have been netted off the total net costs. The

benefit to existing shares amount to \$4.14 million and this amount will not be recovered through development charges.

The Town has \$384,600 in DC reserves to offset a portion of the DC eligible costs. Another \$52,000 relating to the Mobility/Transit Policy Update has been identified as related to post-2027 development, and is also removed from the DC calculation.

The remaining amount of \$2.19 million is eligible for development charges funding in the seven-year planning period. This amount is included in the development charge calculation and is allocated 89 per cent, or \$1.95 million to the residential sector and 11 per cent, or \$240,500 to the non-residential sector based on shares of seven-year growth in population in new units and employment. The resulting unadjusted per capita residential charge is \$157 per capita before cash flow adjustments. The non-residential unadjusted charge is \$2.36 per square metre.

## TABLE 2 CASH FLOW ANALYSIS

After cash flow analysis, the residential charge increases slightly to \$158 per capita and the non-residential charge increases very slightly to \$2.37 per square metre.

The following table summarizes the calculation of the general government development charge.

GENERAL GOVERNMENT SUMMARY					
2021 - 2027		Unadjusted		Adjusted	
Development-Related Capital Program		Development Charge		Development Charge	
Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$6,761,000	\$2,186,335	\$157	\$2.36	<b>\$158</b>	<b>\$2.37</b>

APPENDIX B.4

TABLE 1

TOWN OF INNISFIL  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
GENERAL GOVERNMENT

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs	Total DC Eligible Costs	DC Eligible Costs		
					Replacement & BTE Shares		Available DC Reserves	2021-2027	Post 2027
<b>4.0 GENERAL GOVERNMENT</b>									
<b>4.1 Fire Services Studies</b>									
4.1.1 Fire Master Plan	2022	\$ 101,000	\$ -	\$ 101,000	\$ 50,500	\$ 50,500	\$ -	\$ 50,500	\$ -
4.1.2 Fire Master Plan	2027	\$ 101,000	\$ -	\$ 101,000	\$ 50,500	\$ 50,500	\$ -	\$ 50,500	\$ -
Subtotal Fire Services Studies		\$ 202,000	\$ -	\$ 202,000	\$ 101,000	\$ 101,000	\$ -	\$ 101,000	\$ -
<b>4.2 Library Services Studies</b>									
4.2.1 Organizational Review	2022	\$ 40,000	\$ -	\$ 40,000	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ -
4.2.2 Updated Needs Assessment Study	2021	\$ 41,000	\$ -	\$ 41,000	\$ 20,500	\$ 20,500	\$ 20,500	\$ -	\$ -
4.2.3 Master Plan	2023	\$ 58,000	\$ -	\$ 58,000	\$ 29,000	\$ 29,000	\$ -	\$ 29,000	\$ -
4.2.4 Strategic Plan	2022	\$ 59,000	\$ -	\$ 59,000	\$ 29,500	\$ 29,500	\$ -	\$ 29,500	\$ -
4.2.5 Strategic Plan	2027	\$ 59,000	\$ -	\$ 59,000	\$ 29,500	\$ 29,500	\$ -	\$ 29,500	\$ -
Subtotal Library Services Studies		\$ 257,000	\$ -	\$ 257,000	\$ 128,500	\$ 128,500	\$ 20,500	\$ 108,000	\$ -
<b>4.3 Finance Studies</b>									
4.3.1 Development Charges Study & Implementation	2022	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ -
4.3.2 Development Charges Study & Implementation	2027	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ -
4.3.3 Update Long Range Financial Plan	2022	\$ 60,000	\$ -	\$ 60,000	\$ 30,000	\$ 30,000	\$ -	\$ 30,000	\$ -
Subtotal Finance Studies		\$ 360,000	\$ -	\$ 360,000	\$ 30,000	\$ 330,000	\$ -	\$ 330,000	\$ -
<b>4.4 Planning Studies</b>									
4.4.1 Zoning By-Law Update/Town-Wide Development Permit Study	2021	\$ 76,000	\$ -	\$ 76,000	\$ 38,000	\$ 38,000	\$ 38,000	\$ -	\$ -
4.4.2 Our Place Official Plan Update	2023	\$ 48,000	\$ -	\$ 48,000	\$ 24,000	\$ 24,000	\$ -	\$ 24,000	\$ -
4.4.3 Our Place Official Plan Update	2024	\$ 47,000	\$ -	\$ 47,000	\$ 23,500	\$ 23,500	\$ -	\$ 23,500	\$ -
4.4.4 Intensification and Infill Study and Guidelines	2021	\$ 41,000	\$ -	\$ 41,000	\$ -	\$ 41,000	\$ 41,000	\$ -	\$ -
4.4.5 Affordable Housing Strategy and Community Improvement Plan	2021	\$ 56,000	\$ -	\$ 56,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ -	\$ -
4.4.6 Alcona Neighbourhoods Action and Implementation Plan	2024	\$ 47,000	\$ -	\$ 47,000	\$ 23,500	\$ 23,500	\$ -	\$ 23,500	\$ -
4.4.7 Alcona Neighbourhoods Action and Implementation Plan	2025	\$ 37,000	\$ -	\$ 37,000	\$ 18,500	\$ 18,500	\$ -	\$ 18,500	\$ -
4.4.8 Town-Wide Parking Study	2026	\$ 57,000	\$ -	\$ 57,000	\$ 28,500	\$ 28,500	\$ -	\$ 28,500	\$ -
4.4.9 Municipal Comprehensive Review	2026	\$ 48,000	\$ -	\$ 48,000	\$ 24,000	\$ 24,000	\$ -	\$ 24,000	\$ -
4.4.10 Lefroy Visioning and Implementation	2024	\$ 47,000	\$ -	\$ 47,000	\$ 23,500	\$ 23,500	\$ -	\$ 23,500	\$ -

APPENDIX B.4

TABLE 1

TOWN OF INNISFIL  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
GENERAL GOVERNMENT

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs	Total DC Eligible Costs	DC Eligible Costs			
					Replacement & BTE Shares		Available DC Reserves	2021-2027	Post 2027	
4.4.11 Lefroy Visioning and Implementation	2025	\$ 46,000	\$ -	\$ 46,000	\$ 23,000	\$ 23,000	\$ -	\$ 23,000	\$ -	
4.4.12 Town-Wide Zoning By-Law/Development Permit System Update	2025	\$ 114,000	\$ -	\$ 114,000	\$ 57,000	\$ 57,000	\$ -	\$ 57,000	\$ -	
4.4.13 Town-Wide Zoning By-Law/Development Permit System Update	2026	\$ 88,000	\$ -	\$ 88,000	\$ 44,000	\$ 44,000	\$ -	\$ 44,000	\$ -	
4.4.14 Commercial Policy Review/Retail Market Analysis	2022	\$ 59,000	\$ -	\$ 59,000	\$ 29,500	\$ 29,500	\$ -	\$ 29,500	\$ -	
4.4.15 Place Making Community Improvement Plan	2021	\$ 10,000	\$ -	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -	
4.4.16 Place Making Community Improvement Plan	2022	\$ 40,000	\$ -	\$ 40,000	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ -	
4.4.17 Innisfil Heights Employment Area Policy Review	2022	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ -	
4.4.18 Employment Lands Policy Review	2026	\$ 106,000	\$ -	\$ 106,000	\$ 53,000	\$ 53,000	\$ -	\$ 53,000	\$ -	
4.4.19 Town-Wide Neighbourhood Plan Study and Implementation	2023	\$ 77,000	\$ -	\$ 77,000	\$ 38,500	\$ 38,500	\$ -	\$ 38,500	\$ -	
4.4.20 Place Making Design and Policy Implementation Review	2027	\$ 47,000	\$ -	\$ 47,000	\$ 23,500	\$ 23,500	\$ -	\$ 23,500	\$ -	
4.4.21 Place Making Design and Policy Implementation Review	2023	\$ 39,000	\$ -	\$ 39,000	\$ 19,500	\$ 19,500	\$ -	\$ 19,500	\$ -	
4.4.22 Our Shore Management - Phase 2	2023	\$ 67,000	\$ -	\$ 67,000	\$ 33,500	\$ 33,500	\$ -	\$ 33,500	\$ -	
4.4.23 Trails and Active Transportation Policy Review and Implementation	2024	\$ 37,000	\$ -	\$ 37,000	\$ 18,500	\$ 18,500	\$ -	\$ 18,500	\$ -	
4.4.24 South Simcoe Growth Management - Municipal Comprehensive Review	2021	\$ 40,000	\$ -	\$ 40,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -	
4.4.25 Town Campus Master Plan	2021	\$ 40,000	\$ -	\$ 40,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -	
4.4.26 Transit Connectivity	2021	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -	
4.4.27 Transit Master Plan	2022	\$ 70,000	\$ -	\$ 70,000	\$ 35,000	\$ 35,000	\$ -	\$ 35,000	\$ -	
4.4.28 Mobility / Transit Policy Update	2026	\$ 70,000	\$ -	\$ 70,000	\$ -	\$ 70,000	\$ -	\$ 17,500	\$ 52,500	
4.4.29 Provincial Policy Update - Implementation	2023	\$ 30,000	\$ -	\$ 30,000	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ -	
4.4.30 Provincial Policy Update - Implementation	2026	\$ 30,000	\$ -	\$ 30,000	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ -	
4.4.31 Municipal Addressing / Street Naming Policy	2021	\$ 25,000	\$ -	\$ 25,000	\$ 12,500	\$ 12,500	\$ 12,500	\$ -	\$ -	
Subtotal Planning Studies		\$ 1,674,000	\$ -	\$ 1,674,000	\$ 714,000	\$ 960,000	\$ 264,500	\$ 643,000	\$ 52,500	
<b>4.5 Parks and Recreation Studies</b>										
4.5.1 Parks Master Plan	2021	\$ 109,000	\$ -	\$ 109,000	\$ 54,500	\$ 54,500	\$ 54,500	\$ -	\$ -	
4.5.2 Parks Master Plan	2025	\$ 127,000	\$ -	\$ 127,000	\$ 63,500	\$ 63,500	\$ -	\$ 63,500	\$ -	
Subtotal Parks and Recreation Studies		\$ 236,000	\$ -	\$ 236,000	\$ 118,000	\$ 118,000	\$ 54,500	\$ 63,500	\$ -	

APPENDIX B.4

TABLE 1

TOWN OF INNISFIL  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
GENERAL GOVERNMENT

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs Replacement & BTE Shares	Total DC Eligible Costs	DC Eligible Costs		
							Available DC Reserves	2021-2027	Post 2027
<b>4.6 Demand-Responsive Transit Program</b>									
4.6.1 Demand-Responsive Transit Implementation	Various	\$ 3,915,000	\$ -	\$ 3,915,000	\$ 2,987,579	\$ 927,421	\$ 45,087	\$ 882,335	\$ -
Subtotal Demand-Responsive Transit Program		\$ 3,915,000	\$ -	\$ 3,915,000	\$ 2,987,579	\$ 927,421	\$ 45,087	\$ 882,335	\$ -
<b>4.7 Other Studies</b>									
4.7.1 Update Town Engineering Standards	Various	\$ 117,000	\$ -	\$ 117,000	\$ 58,500	\$ 58,500	\$ -	\$ 58,500	\$ -
Subtotal Other Studies		\$ 117,000	\$ -	\$ 117,000	\$ 58,500	\$ 58,500	\$ -	\$ -58,500	\$ -
<b>TOTAL GENERAL GOVERNMENT</b>		<b>\$ 6,761,000</b>	<b>\$ -</b>	<b>\$ 6,761,000</b>	<b>\$ 4,137,579</b>	<b>\$ 2,623,421</b>	<b>\$ 384,587</b>	<b>\$ 2,186,335</b>	<b>\$ 52,500</b>

<b>Residential Development Charge Calculation</b>		
Residential Share of 2021 - 2027 DC Eligible Costs	89%	\$1,945,838
10-Year Growth in Population in New Units		12,410
Unadjusted Development Charge Per Capita		<b>\$157</b>
<b>Non-Residential Development Charge Calculation</b>		
Non-Residential Share of 2021 - 2027 DC Eligible Costs	11%	\$240,497
10-Year Growth in Square Metres		101,710
Unadjusted Development Charge Per Square Metre		<b>\$2.36</b>

Reserve Fund Balance	
Balance as at December 31, 2020	\$384,587

APPENDIX B.4

TABLE 2

TOWN OF INNISFIL  
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
 GENERAL GOVERNMENT  
 RESIDENTIAL DEVELOPMENT CHARGE  
 (in \$000)

GENERAL GOVERNMENT	2021	2022	2023	2024	2025	2026	2027	TOTAL
OPENING CASH BALANCE	\$0.00	\$126.35	(\$80.77)	(\$63.07)	\$34.40	\$78.49	\$116.64	
2021 - 2027 RESIDENTIAL FUNDING REQUIREMENTS								
- General Government: Non Inflated	\$119.6	\$475.2	\$261.6	\$198.8	\$263.8	\$281.6	\$345.2	\$1,945.8
- General Government: Inflated	\$119.6	\$484.7	\$272.1	\$211.0	\$285.5	\$310.9	\$388.8	\$2,072.7
NEW RESIDENTIAL DEVELOPMENT								
- Population Growth in New Units	1,543	1,730	1,788	1,850	1,916	1,982	1,601	12,410
REVENUE								
- DC Receipts: Inflated	\$243.8	\$278.8	\$293.9	\$310.2	\$327.7	\$345.7	\$284.9	\$2,085.0
INTEREST								
- Interest on Opening Balance	\$0.0	\$4.4	(\$4.4)	(\$3.5)	\$1.2	\$2.7	\$4.1	\$4.5
- Interest on In-year Transactions	\$2.2	(\$5.7)	\$0.4	\$1.7	\$0.7	\$0.6	(\$2.9)	(\$2.9)
TOTAL REVENUE	\$246.0	\$277.6	\$289.8	\$308.5	\$329.6	\$349.1	\$286.1	\$2,086.7
CLOSING CASH BALANCE	\$126.4	(\$80.8)	(\$63.1)	\$34.4	\$78.5	\$116.6	\$14.0	

<b>2021 Adjusted Charge Per Capita</b>	<b>\$158</b>
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<b>Allocation of Capital Program</b>	
Residential Sector	89%
Non-Residential Sector	11%
<b>Rates for 2021</b>	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.4

TABLE 2

TOWN OF INNISFIL  
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
 GENERAL GOVERNMENT  
 NON-RESIDENTIAL DEVELOPMENT CHARGE  
 (in \$000)

GENERAL GOVERNMENT	2021	2022	2023	2024	2025	2026	2027	TOTAL
OPENING CASH BALANCE	\$0.00	\$17.01	(\$9.63)	(\$8.57)	\$1.87	\$5.50	\$8.11	
2021 - 2027 NON-RESIDENTIAL FUNDING REQUIREMENTS								
- General Government: Non Inflated	\$14.8	\$58.7	\$32.3	\$24.6	\$32.6	\$34.8	\$42.7	\$240.5
- General Government: Inflated	\$14.8	\$59.9	\$33.6	\$26.1	\$35.3	\$38.4	\$48.1	\$256.2
NON-RESIDENTIAL SPACE GROWTH								
- Growth in Square Metres	13,280	13,810	14,260	14,630	15,130	15,610	14,990	101,710
REVENUE								
- DC Receipts: Inflated	\$31.5	\$33.4	\$35.2	\$36.8	\$38.8	\$40.8	\$40.0	\$256.5
INTEREST								
- Interest on Opening Balance	\$0.0	\$0.6	(\$0.5)	(\$0.5)	\$0.1	\$0.2	\$0.3	\$0.1
- Interest on In-year Transactions	\$0.3	(\$0.7)	\$0.0	\$0.2	\$0.1	\$0.0	(\$0.2)	(\$0.3)
TOTAL REVENUE	\$31.8	\$33.3	\$34.7	\$36.5	\$38.9	\$41.0	\$40.1	\$256.3
CLOSING CASH BALANCE	\$17.0	(\$9.6)	(\$8.6)	\$1.9	\$5.5	\$8.1	\$0.1	

2021 Adjusted Charge Per Square Metre	\$2.37
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<b>Allocation of Capital Program</b>	
Residential Sector	89%
Non-Residential Sector	11%
<b>Rates for 2021</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

# APPENDIX C

## RESERVE FUNDS

## APPENDIX C – RESERVE FUNDS

The *Development Charges Act* requires that a reserve fund be established for each service for which development charges are collected. Table 1 presents the uncommitted reserve fund balances that are available to help fund the development-related net capital costs identified in this study. The opening balances of the development charges reserve funds are as at December 31, 2020.

As shown on Table 1, the December 31, 2020 total reserve fund balance was in a negative position of \$10.94 million.

The application of each of the balances in each of the reserve funds is discussed in the appendix section related to each service. The reserve funds are assigned to projects in the initial years of the capital program for the services in which the reserves are in a positive balance. This has the effect of reducing and deferring capital costs brought forward to the development charge calculation and the cash flow analysis. In the services where the balance is negative, the deficit is recovered up to the limitations allowable under the *Development Charges Act*.

APPENDIX C

TABLE 1

TOWN OF INNISFIL  
DEVELOPMENT CHARGE RESERVE FUND BALANCE BY ACCOUNT  
YEAR ENDING DECEMBER 31, 2020

<b>Service</b>	<b>Reserve Fund Balance as at Dec. 31, 2020</b>
Library Board	(7,055,871.16)
Parks And Recreation	(816,413.22)
Municipal Fleet	(3,456,854.73)
General Government	384,586.78
<b>Total Development Charge Reserves</b>	<b>(10,944,552.33)</b>

**APPENDIX D**

**LONG-TERM CAPITAL AND**

**OPERATING IMPACTS**

APPENDIX D

TABLE 1

TOWN OF INNISFIL  
 ESTIMATED NET OPERATING COST OF THE PROPOSED  
 DEVELOPMENT-RELATED CAPITAL PROGRAM  
 (in constant 2021 dollars)

	Net Cost (in 2018\$)		Estimated Operating Costs (\$000)						
			2021	2022	2023	2024	2025	2026	2027
<b>Library Board</b>			<b>\$0.0</b>	<b>\$0.0</b>	<b>\$600.0</b>	<b>\$1,624.0</b>	<b>\$1,624.0</b>	<b>\$1,624.0</b>	<b>\$1,624.0</b>
New Lefroy Branch - Construction (8,000 sq.ft.)	\$75	per sq.ft. added	\$0.0	\$0.0	\$600.0	\$600.0	\$600.0	\$600.0	\$600.0
Campus Branch	\$75	per sq.ft. added	\$0	\$0	\$0	\$1,024	\$1,024	\$1,024.0	\$1,024.0
<b>Parks And Recreation</b>			<b>\$1,284.6</b>	<b>\$1,524.0</b>	<b>\$2,667.6</b>	<b>\$3,374.7</b>	<b>\$3,816.3</b>	<b>\$4,603.2</b>	<b>\$4,722.1</b>
Indoor Soccer Facility	\$50,000	per year	\$0.0	\$50.0	\$50.0	\$50.0	\$50.0	\$50.0	\$50.0
Park Development and Facilities	\$0.10	per \$1.00 of new infrastructure	\$1,284.6	\$1,473.99	\$2,617.6	\$3,324.7	\$3,766.3	\$4,553.2	\$4,672.1
<b>Municipal Fleet</b>			<b>\$90.0</b>	<b>\$127.5</b>	<b>\$157.3</b>	<b>\$213.5</b>	<b>\$213.5</b>	<b>\$258.2</b>	<b>\$283.7</b>
Fleet Additions	\$0.10	per \$1.00 of new fleet added	\$90.0	\$127.5	\$157.3	\$213.5	\$213.5	\$258.2	\$283.7
<b>TOTAL ESTIMATED OPERATING COSTS</b>			<b>\$1,374.7</b>	<b>\$1,651.5</b>	<b>\$3,424.9</b>	<b>\$5,212.2</b>	<b>\$5,653.7</b>	<b>\$6,485.4</b>	<b>\$6,629.7</b>

APPENDIX D

TABLE 2

TOWN OF INNISFIL  
SUMMARY OF TAX SUPPORTED FUNDING REQUIREMENTS

Net Capital Cost of Development-Related Projects	2021 (\$000)	2022 (\$000)	2023 (\$000)	2024 (\$000)	2025 (\$000)	2026 (\$000)	2027 (\$000)	TOTAL (\$000)
<b>LIBRARY BOARD</b>								
Total Net Cost (1)	7,438.6	550.5	10,195.0	15,400.7	382.7	382.7	583.8	34,934.3
Net Cost From Development Charges (2)	6,663.8	42.5	42.5	42.5	42.5	42.5	42.5	6,918.5
Net Cost From Non-DC Sources	774.8	508.1	10,152.6	15,358.3	340.3	340.3	541.4	28,015.8
- Available DC Reserves (3)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- Replacement & Benefit to Existing	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- For Post 2027 Development (4)	774.8	508.1	10,152.6	15,358.3	340.3	340.3	541.4	28,015.8
<b>PARKS AND RECREATION</b>								
Total Net Cost (1)	14,698.2	7,403.1	12,471.1	8,107.0	5,451.3	8,904.3	4,658.9	61,693.6
Net Cost From Development Charges (2)	14,095.8	6,800.7	11,587.8	7,642.1	3,404.0	0.0	0.0	43,530.3
Net Cost From Non-DC Sources	602.4	602.4	883.3	464.9	2,047.2	8,904.3	4,658.9	18,163.3
- Available DC Reserves (3)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- Replacement & Benefit to Existing	602.4	602.4	883.3	464.9	464.9	464.9	464.9	3,947.7
- For Post 2027 Development (4)	0.0	0.0	0.0	0.0	1,582.3	8,439.4	4,194.0	14,215.7
<b>MUNICIPAL FLEET</b>								
Total Net Cost (1)	4,357.2	375.0	298.1	561.7	0.0	447.3	254.1	6,293.4
Net Cost From Development Charges (2)	4,357.2	103.2	0.0	0.0	0.0	0.0	0.0	4,460.4
Net Cost From Non-DC Sources	0.0	271.8	298.1	561.7	0.0	447.3	254.1	1,833.0
- Available DC Reserves (3)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- Replacement & Benefit to Existing	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- For Post 2027 Development (4)	0.0	271.8	298.1	561.7	0.0	447.3	254.1	1,833.0
<b>GENERAL GOVERNMENT</b>								
Total Net Cost (1)	1,114.0	1,190.0	895.0	754.0	900.0	975.0	933.0	6,761.0
Net Cost From Development Charges (2)	134.4	533.9	293.9	223.4	296.4	316.4	387.9	2,186.3
Net Cost From Non-DC Sources	979.6	656.1	601.1	530.6	603.6	658.6	545.1	4,574.7
- Available DC Reserves (3)	345.9	6.4	6.4	6.4	6.4	6.4	6.4	384.6
- Replacement & Benefit to Existing	633.7	649.7	594.7	524.2	597.2	599.7	538.7	4,137.6
- For Post 2027 Development (4)	0.0	0.0	0.0	0.0	0.0	52.5	0.0	52.5

Notes: (1) For total development-related capital program see Appendix B.

(2) Share of capital program to be funded from development charges if calculated rates are fully implemented

(3) Portion of development-related capital program identified as available DC reserves (to be funded from present Development Charge reserve fund balances).

(4) Post 2027 development-related net capital costs may be eligible for development charges in future DC by-laws, but interim financing of this share may be required

# APPENDIX E

## ASSET MANAGEMENT PLAN

# APPENDIX E – ASSET MANAGEMENT PLAN

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

## i. Asset Types

A summary of the future municipal-owned assets and estimated useful life assumptions for eligible DC services considered as part of the study are outlined in Table 1. The useful life assumptions were informed by the Town's Parks and Buildings Asset Management Plan (2016) as well as discussions with staff, and are consistent with those used as part of the 2018 Development Charges Background Study.

Although all capital assets considered in the study have been identified, not all assets necessitate future replacement or ongoing maintenance activities. Some projects do not relate to the emplacement of a tangible capital asset – for example, the acquisition of land or the undertaking of development-related studies. These projects/costs do not necessarily require future replacement or ongoing maintenance. Such projects have been excluded from the asset management provision calculations.

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

<b>Table 1</b>	
<b>Summary of Municipal Assets Considered</b>	
<b>Town-wide General Services</b>	
<b>Service and Amenities</b>	<b>Estimated Useful Life</b>
<b>Library</b> <ul style="list-style-type: none"> <li>▪ Buildings</li> <li>▪ Equipment and collection materials</li> <li>▪ Studies</li> </ul>	<ul style="list-style-type: none"> <li>▪ 75 years</li> <li>▪ 7-10 years</li> <li>▪ Studies do not have a useful life assumption</li> </ul>
<b>Parks and Recreation</b> <ul style="list-style-type: none"> <li>▪ Buildings</li> <li>▪ Sports fields, parks, playgrounds, trails, pools, equipment and other park amenities</li> </ul>	<ul style="list-style-type: none"> <li>▪ 75 years</li> <li>▪ 10-30 years</li> </ul>
<b>Municipal Fleet</b> <ul style="list-style-type: none"> <li>▪ Vehicles and related equipment</li> </ul>	<ul style="list-style-type: none"> <li>▪ 7 years</li> </ul>
<b>General Government</b> <ul style="list-style-type: none"> <li>▪ Studies</li> </ul>	<ul style="list-style-type: none"> <li>▪ Studies do not have a useful life assumption</li> </ul>

No annual provisions have been identified for General Government as the plan updates and studies included in the General Government development charge category are not infrastructure and therefore have no long-term financial requirements.

## ii. Annual Provision

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

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

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

Table 2 provides the calculated annual asset management contribution by 2027 as it relates to the non-DC funded and the DC recoverable portions for each service. As shown in Table 2, by 2027, the Town will need to fund an additional \$1.80 million per year in order to properly fund the full life-cycle costs of the new assets related to the services supported under the amending DC by-law.

<b>Table 2</b>				
<b>Calculated Annual Provision General Services</b>				
<b>Service</b>	<b>2021-2027 Capital Program</b>		<b>Calculated AMP Annual Provision by 2028</b>	
	<b>Non-DC Funded</b>	<b>DC Recoverable</b>	<b>Non-DC Related</b>	<b>DC Related</b>
Library Board	\$ 28,015,761	\$ 6,918,518	\$ 519,865	\$ 30,885
Parks And Recreation	\$ 18,056,539	\$ 43,637,062	\$ 644,953	\$ 1,626,247
Municipal Fleet	\$ 1,832,988	\$ 4,460,367	\$ 280,115	\$ 143,460
General Government	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 47,905,288</b>	<b>\$ 55,015,948</b>	<b>\$ 1,444,933</b>	<b>\$ 1,800,592</b>

### iii. Financial Sustainability of the Program

#### a) Future Revenue Growth

The calculated annual funding provision should be considered within the context of the Town's projected growth. Over the next seven years (to 2027) the Town is projected to increase by approximately 4,400 households. In addition, the Town will also add over 1,800 new employees that will result in approximately 101,700 square metres of additional non-residential building space.

## ANNUAL BUDGETARY REVIEWS

In order to maintain, protect and manage the Town's infrastructure and assets, staff monitor current levels of service and life cycle trends. These assessments are used to schedule appropriate asset renewal and rehabilitation activities. Ongoing maintenance and

repairs to community facilities will ensure that they continue to meet the needs of a growing population into the future.

## **THE PROGRAM IS DEEMED FINANCIALLY SUSTAINABLE**

The calculated annual provisions identified in Table 2 is considered to be financially sustainable as it is expected that the increased capital asset management requirements can be absorbed by the tax and user base over the long-term.

Importantly, the Town's annual operating budget processes allow for opportunities for ongoing review of asset management requirements. The Town also maintains a long-term financial plan, which is updated on an annual basis. The long-term financial plan includes full consideration for the life-cycle costs of existing and planned assets. These tools and processes will allow staff to continue to monitor and implement mitigating measures should the program become less sustainable.

**APPENDIX F**  
**DRAFT BY-LAW**  
*(PROVIDED UNDER SEPARATE COVER)*